



TOWN OF PAONIA
TUESDAY, JULY 27, 2021
WORK SESSION 5:00 PM
REGULAR SESSION 6:30 PM

Work Session

- Work Session Roll Call
- Chadwick, Steinkirchner, Davis & Co., PC - 2020 Audit Presentation by Lisa Hemann

Roll Call

- Roll Call

Approval of Agenda

- Approval of Agenda

Announcements

- Announcements
- Drought Update and Town Water Information
- Resolution 2021-07 Rescind Local Disaster Declaration

Recognition of Visitors & Guests

1. Visitor's & Guests

Staff Reports

2. Administrator's Report
Town Attorney Report

Treasurer's Report

3. Treasurer's Report
4. Consideration of Proposed 2022 Budget Calendar

Disbursements

5. Disbursements

Consent Agenda

6. Regular Minutes: 7/13/2021
Limited Winery– High Country Fruit LTD – July 31st and August 28th

Unfinished Business

7. FIRST READING: Ordinance 2021-07 Outdoor Lighting Regulations
8. FIRST READING: Ordinance 2021-06 Municipal Code Modification of Chapter 6 Article 1. - Alcoholic Beverage Licensing and Distance from Public Schools
9. SECOND READING: Ordinance 2021-05 Imposition of Marijuana Occupational Tax
10. Board Consideration of: Coronavirus Relief Fund Update and Remaining Funds for Expenditure

New Business

11. Board Consideration of 2020 Audit
12. Planning Commission Open Seat Appointment

[13.](#) Modification To Water Rates During Drought Designation

[14.](#) Board Review Provided by Finance & Personnel Committee - Town Attorney Hiring Process

[15.](#) Board Review Provided by Finance and Personnel Committee - Town of Paonia Purchasing Policy Updates and Attorney Review Regarding Non-Essential Purchases

Mayor's Report

[16.](#) Mayor's Report

Committee Reports

[17.](#) Finance & Personnel

Governmental Affairs & Public Safety

Public Works-Utilities-Facilities

Tree Board

Advisory Water

Executive Session

[18.](#) Executive Session for a conference with the Town's Attorney for the purpose of receiving legal advice, pursuant to CRS 24-6-402(4)(b) legal advice for the Trustees in the case of Pace v Town of Paonia, 20CV01389

Executive Session for a conference with the Town's Attorney for the purpose of receiving legal advice, pursuant to CRS 24-6-402(4)(b) for the purpose of receiving legal advice regarding main avenue fencing dispute

Discussion of a personal matter under CRS 24-6-402(2)(f) for a personal matter to discuss the interim evaluation of the Town Administrator

Adjournment

[19.](#) 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



Work Session Roll Call

Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 22, 2021

AGENDA SUMMARY FORM



Chadwick, Steinkirchner, Davis & Co., PC - 2020 Audit Presentation by Lisa Hemann

Summary:
2020 Audit presentation prior to July 31st submittal to Department of Local Affairs.

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

TOWN OF PAONIA, COLORADO

FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2020

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**INDEPENDENT AUDITOR'S REPORT**

July 22, 2021

To the Board of Trustees
Town of Paonia, Colorado

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Paonia, Colorado, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Paonia, Colorado, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–15 and 50–55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Paonia, Colorado's basic financial statements. The combining and individual nonmajor fund financial statements, the budget to actual schedules for the non-major governmental funds and the proprietary funds, and the Highway Finance Report are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the budget to actual schedules for the non-major governmental funds and the proprietary funds, and the Highway Finance Report are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Old Pension Plan information on page 68 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Chadwick, Steinkirchner, Davis & Co., P.C.

Chadwick, Steinkirchner, Davis & Co., P.C.

TOWN OF PAONIA, COLORADO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended December 31, 2020

As management of the Town of Paonia, we offer readers of the Town of Paonia Financial Statements this narrative overview and analysis of the financial activities and performance of the Town of Paonia for Fiscal Year ended December 31, 2020.

INTRODUCTION

The Town operates under a Mayor - Town Board form of government with a contract Town Administrator. The Town Board provides strategic leadership, goal setting and policy-making authority, and employs the Town Administrator who is responsible for the day-to-day management, financial and technical support to ensure equitable, efficient, and effective implementation of government services to our citizens. The board voted to continue the dual role of Town Administrator/Town Clerk from June 2020 to May 2021.

The Town provides a full range of public services, including a Police Department, Municipal Utilities (water, wastewater, and trash), Infrastructure (drainage, streets, public buildings, airport, and sidewalks), and Cultural and Recreational programs (parks and recreation activities).

Other governmental services are provided through various agencies and special districts that includes: fire protection through the Paonia Volunteer Fire Department (Delta County FPD#2); North Fork EMS; the North Fork Pool, Parks and Recreation District; the Paonia Public Library, a branch office of the Delta County Library District; and two Cemetery Districts.

HIGHLIGHTS AND NOTABLE FINANCIAL STATEMENT COMPARISONS OF 2019 TO 2020:

1. The country is in the midst of the COVID-19 pandemic, which has affected revenues in 2020. However, in spite of the pandemic, the Towns revenues increased over budget.
2. Change in cash position has increased from 2019 to 2020 for Governmental Activities and Business-Type Activities for a total of \$2,795,413, with a total increase of \$290,956.
3. Change in net capital fixed assets has decreased from 2019 to 2020 for Governmental Activities and Business-Type Activities for a total of \$15,734,291, with a total decrease of \$183,279 related to the addition of depreciation and the added capital assets for 2020.
4. Long-Term Liabilities for Governmental Activities and Business-Type Activities only decreased by \$17,460 from the previous year due to the refunding of the RUS Loan with Revenue bonds in 2020.
5. Governmental Funds Tax revenue increased from 2019 to 2020 totaling \$1,009,023, with a total increase of \$153,919.
 - Property Tax specifically increased \$30,978 from 2019 to 2020 due to the increases in valuations provided by the Delta County Assessor's Office.
 - Town Sales Tax increased \$112,473 from 2019 to 2020 in spite of the pandemic which is partially related to the addition of the delivery sales tax which took effect in 2019.
6. Governmental Funds Intergovernmental revenue decreased from 2019 to 2020 by \$1,136.
7. Governmental Funds Other revenue decreased from 2019 to 2020 by \$101,061.
8. Governmental Funds Expenditures increased by \$366,336.
9. Governmental Funds Fund Balance increased by \$15,432.
10. Enterprise Funds revenue increase from 2019 to 2020 by a total of \$30,117.
11. Enterprise Funds expenditures decreased from 2019 to 2020 by a total of \$31,032.
12. Enterprise Funds Net Position increased in 2020 by \$63,080.

For the Fiscal Year Adopted 2020 Budget, the Town Board for the Town of Paonia focused on several minor projects which are highlighted below including the status as of 12/31/2020:

Staffing Levels:

Budget	Actual	Hire Date	Term Date
Town Administrator/Town Clerk	Town Administrator/Clerk		
Finance Office	Finance Director		
Deputy Clerk	Deputy Clerk		
Assistant Clerk	Assistant Clerk	04/06/2020	
Assistant to Admin	Assistant to Admin	01/06/2020	07/08/2020
Town Treasurer	Town Treasurer		
Police Chief	Police Chief		
Police Sergeant	Police Sergeant	01/25/2020	
Police Officers (3 FTE)	Police Officers (4 FTE)		
Municipal Judge	Municipal Judge	06/18/2020	
Public Works Director	Public Works Director		
Public Works Supervisor	Public Works Supervisor	04/14/2020	
Utility Assistant	Utility Assistant	08/14/2020	
Laborer (2 FTE)	Laborer (1 FTE)		
	Temp Laborer (Specialty)	08/03/2020	
Trash Truck Driver/Laborer	Trash Truck Driver/Laborer		
Trash Laborer/Laborer	Trash Laborer/Laborer		

Administration

1. Update of the Master Plan.
An intern was put in place 6/10/19 and the master planning process started with two public meetings that were held in 2019 regarding Housing, Utilities, Economic Development, Transportation and Community Sustainability. A goal setting session was held in October of 2020. The process will continue throughout 2021.
2. Asset Inventory/GIS Mapping Grant
The Town was awarded a DOLA EIAF State Funded Grant. Grant Award Amount is \$48,629.00 with a Town Match of \$48,629. This grant has an expiration date of 5/31/2022. The project consists of the completion of an Asset Inventory Assessment and Capital Improvement Plan for the Town. An RFP process was conducted, and the contract was awarded to SGM with a total cost estimate of \$41,938 for GIS mapping and \$55,320 for the Asset Inventory/Capital Improvement Plan. The GIS Mapping portion of this grant was completed in October of 2020.
3. COVID Grant
Funds were received from DOLA totaling \$125,232.27 in compliance with CARES Act for reasonable, necessary and cost-effective expenditures a.) incurred due to the public health emergency with respect to the Coronavirus Disease 2019, b.) not accounted for in the budget approved as of 3/27/2020 or the most recently approved budget for the relevant fiscal period, c.) were incurred during the period that begins on March 1, 2020 and ends on December 31, 2021.
4. CDOT Grant
Colorado Department of Transportation-Office of Innovative Mobility Program: Revitalizing Main Streets Grant with a Contract value (Grant + Match) of \$50,976.20 was received August 25, 2020. The purpose of the grant was for assisting with planned street closures of Paonia's main street (Grand Ave) and look to improve sales and offer an opportunity for the Town to try out some mobility alternatives for a long-term transformation of the downtown business district toward active

transportation. Improved wayfinding will inform and encourage visitors to spend time in the Town. This project end date is 12/31/2021.

Building

5. Building Code Update
Building Code update started and will be sent to the Planning Commission for review in 2020. In February 2020 the Planning Commission met and did their first review of Chapter 18 of the Building Code Update. Discussion was tabled until 2021 due to COVID-19. The intent is for the process to resume in 2021.
6. Building Permit Fees - has been postponed.

Law Enforcement

7. (POST) Training Grant Funds
Due to COVID training was minimal. The town collected a total of \$1,352.68 in grant funds in 2020.
8. Marijuana Enforcement Grant (DOLA) = \$8,747.00
The program provided the opportunity for the Town's officers additional funds to seek grow sites and evaluate those sites for compliance of the Town and State regulations. The Town spent 262.5 hours on 33 incidents, this covers detection, contact, paperwork, and court time. This enforcement resulted in fewer compliance violations. In addition, the Town spent 60 hours on 4 incidents related to Underage Possession and Public Smoking of Marijuana.
9. Victims Advocate
The town assumed the responsibility to ensure that the advocates are provided cell phones in 2019 @ \$70.00 per month. This program continued through 2020.
10. School Resource Officer (SRO)
The town assigned Officer T. Patterson to SRO for the 2019 school year. This has been a successful program and continued through 2020. The Delta County School District did contribute \$20,000.00 toward this program.
11. Body Camera Program
This program was established in 2020 through AXON. This five (5) year program includes warranty, updates and upgrade of equipment every two years and off-site storage was a \$3,654.00 investment in 2020.

Parks & Recreation

12. Arbor Day/Tree City USA
The Town of Paonia has celebrated Arbor Day the last several years, however, the 2020 event was held as a virtual event due to COVID-19. The town has maintained its status in 2020 as a designated Tree City USA.
13. Tree Board
The tree board has met regularly through 2020.
14. Poulos Park
The Town started the Poulos Park upgrade using the AARP Grant Funds for the first phase. In 2020 very little was done due to COVID.
15. Parks Recreation and Trails Master Plan
The town received a grant in 2020 to complete the Park portion of the Master Plan from GOCO. Western Slope Consulting was awarded the contract to complete this process. Virtual meetings were held throughout 2020. The process is slated for completion in September 2021.

16. EHS Center Roof replacement was engineered, and construction began.
\$43,440 was spent on the EHS Center Roof in 2019 and \$10,556 was spent in 2020 for a total cost of \$53,996. The project was completed in March 2020 and was funded through the EHS volunteer group of \$15,000, Delta County Conservation Funds of \$20,000, and Town funds of \$33,846.
17. EHS Center Interior Rehab Project
The Town began the RFP process in 2020 for the interior repairs. Construction is set to begin in early 2021.
18. Miner Statue Park Entrance revitalization started in 2018 spending \$37,357.68. This continued in 2019 with the memorial wall installation spending an additional \$22,408.00. Which continued in 2020 with spending an additional \$7,302.00.
19. Improvements to the Peony Beds and the Baseball field – has been postponed.
20. Hill stabilization in Apple Valley Park – has been postponed.
21. Completion of the walking path at Apple Valley Park – has been postponed.
22. Installation of Curbing at Lee’s Park – has been postponed.

Streets

23. Pan-American Avenue Bridge Engineering – has been postponed.
24. Pan-American Avenue Bridge Construction – has been postponed.
25. Sewer line replacement/Storm drain addition at 2nd and Clark Avenue.
Engineering was completed and construction began in 2019 totaling \$215,654.84. The project was completed in February 2020, except for the road work. The road work was completed including re-paved in 2020.
26. Street improvements:
 - Street paving of the 100 block of Clark and the 200 block of Dorris Avenue.
 - Street overlays were done on portions for Samuel Wade Road west of the bridge and on 2nd Street between Dorris Avenue and Lamborn Avenue. The total cost was \$35,955.97.
 - Alley patch on 2nd between Clark Avenue and Minnesota Avenue, 3rd between Clark Avenue and Minnesota Avenue, and 3rd between North Fork Avenue and Orchard Avenue.

Bridge

27. Bridge Resurfacing - has been postponed until 2021.

Street Capital Improvements

28. 3% Impact fee
The 3% impact fee was implemented in 2019 for water, sewer, and trash. This was continued through 2020.
29. 2nd & Grand Avenue Intersection
Intersection replacement and added a Storm Drain at 2nd Street and Grand Avenue was completed in 2020 totaling \$77,149.08
30. 3rd & Grand Avenue Intersection – was postponed until 2021.
31. 3rd Street Reconstruction – was postponed until 2021.

Sidewalk

32. Sidewalk Improvements

Sidewalk repairs took place in 2020 as scheduled as follows:

Box Elder Avenue = 1640 sq ft 4" sidewalk + 40 l.ft curb and gutter + 2 handicap ramps = \$18,342.

Box Elder Avenue = 1370 sq ft 4" sidewalk = \$12,398.50

4th Street & Box Elder = 170 sq ft 4" sidewalk = \$1,538.

4th Street & Onarga = 530 sq ft 4" sidewalk = \$4,796.

3rd Street & Onarga = 750 sq ft 4" sidewalk = \$6,787.

Pass Through Grants

33. Skate Park

A volunteer group started collecting donations and are applying for grant funds in 2019 to fund a new or updated skate park in Paonia. This effort continued throughout 2020. The Town received \$1,500 + \$6,000 in donations as of December 2020.

Space-to-Create

34. Space to Create continued planning phase.

The planning phase continued through 2019. However, in mid-2020 it was determined that the State no longer had funding to support this effort and the Boettcher Foundation agreed to let the town use the remaining funds in 2021 to support the Paonia Creative District. No funds were expended in 2020.

Conservation Trust Fund

35. Town Playground – this was postponed.

Capital Improvement

36. Capital Improvements for 2020. Total spent was \$216,847.73.

- a. Town Hall Improvements = \$11,789.44
- b. Reallocated from Town Hall to Building Code Update = \$2,812.50
- c. Computer Upgrades = \$12,070.58
- d. PD Equipment = \$21,511.53
- e. Generator = \$10,000.00
- f. Skid Steer = \$67,726.69
- g. Sprinkler Repairs = \$6,250.68
- h. Street Improvements = \$35,955.97
- i. Sign Upgrade = \$105.31
- j. Street Lighting Upgrade (DMEA) = \$31,237.45
- k. EHS Center Upgrade - postponed
- l. Tree Trimming = \$10,000.00
- m. Equipment = \$ 7,387.58

Water

37. Water repair & maintenance priorities:

- n. Water System Analysis Grant
The Town was awarded a DOLA EIAF State Funded Grant. Grant Award Amount is \$14,000. with a Town Match of \$14,000. This grant had an expiration date of 11/30/2020. The grant was allowed to continue till 3/15/2021. This project consists of the Town completing a water infrastructure analysis. The Town will utilize a hired engineering firm to complete a water infrastructure analysis to include an assessment of water system pressure, raw water availability, considering raw water piping to the treatment plants, treatment capacity, and the ability to deliver water throughout the system. The project will also include a water system model, a determination of the number of additional people/activities the current system can support and recommend for new water storage and system upgrades that could be completed to correct current deficiencies.
- o. Engineer Consultant – these funds were re-allocated.
The town continued to investigate contracting with an engineer.
- p. Water Company Agreement Updates - has been postponed.
- q. 1MG Tank
1MG Tank was placed online in 2019 for a short time but was then taken offline and remained offline throughout 2020.
- r. 2MG Tank lining
The 2MG tank liner was postponed for 2019 but was inspected in 2020.
The inspection found:
 - 1. Observed light surface rust on upper shell.
 - 2. Observed no bio-film.
 - 3. Observed corrosion on bay supports.
 - 4. Observed light surface rust on ceiling plates.
 - 5. Highly recommend the tank interior be reconditioned.
 - 6. Interior surfaces coated with wax.
- s. Floor drain - was postponed.
- t. 3rd Street Loop - was postponed.
- u. 300 Orchard Avenue - was postponed.
- v. Meter Installation Project - was postponed till 2021.
- w. Bulk Water System
The Bulk Fill Water Station was purchased from Flowpoint Environmental Systems Inc in December of 2020.

Sewer

38. Sewer repairs & maintenance priorities

- x. Auto trash cleaner - was postponed.
- y. Manhole lining - was postponed.
- z. Aerators
The purchase/replacement for new aerators was postponed. The Town repaired existing aerators.
- aa. Engineer Consultant – these funds were re-allocated.
The town continued to investigate contracting with an engineer.
- bb. Safety Equipment
Purchased Tripod, a tripod wench and gas detector
- cc. Complete Hwy 133 Engineering – was postponed.
- dd. Scada System Installation – was postponed until 2021.
- ee. W-Vane Improvements
This repair was completed with a total cost of \$33,634.15.

Other projects completed that were not in the original 2020 budget but became a priority during the year:

1. Additional Election
 - Special election was held in January 2020 regarding the water tap sale moratorium, which passed, coordinated by Delta County on our behalf totaled \$2,572.55.
 - April Regular Election, which included the Marijuana question, was held and coordinated by Delta County on behalf of the Town totaled \$1,264.21.
2. ClearGov Software

ClearGov Software was purchased for Transparency reporting and Budget Preparation, with a total cost of \$6,870.00. The Budget Book was utilized in 2020. The Transparency portion is pending.
3. Legal Fees

At the start of 2020 Bo James Nerlin, PC was with J. David Reed, PC. Then in August of 2020 Bo James Nerlin, PC transferred to Colorado West Law and was billing under his name directly. Total paid to Bo James Nerlin, PC under both firms was \$63,509.35. There was a small portion reimbursed by Riverbank totaling \$3,159.00.
4. Victims Advocate

The town also contributed \$2,500 toward the overall advocate program shared by three (Paonia, Hotchkiss, Cedaredge, and the Delta County Coroner)
5. Paonia Ditch Repair

Total cost to replace the culvert and repair the road was \$62,445.13
6. Minnesota Creek Sewer-line Engineering & Repair

This project was completed in 2020 totaling \$41,600.00.
7. Browns Hill Engineering & Controls

In March of 2020, the Scada System was designed for the Sewer Plant. The cost for 2020 was \$3,550.00
In November of 2020, the Scada System was upgraded for the IMG Plant. The cost for 2020 was \$1,710.00. This project continues into 2021.
8. Short sections of 3rd Street Sewer Line and two manholes were reconstructed in 2020 totaling \$25,310.77.

OVERVIEW OF THE FISCAL YEAR 2020 FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Paonia's basic financial statements. The basic financial statements comprise three components:

1. Governmental-wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business.

The "*Statement of Net Position*" presents information on all of the Town of Paonia assets and liabilities, with the difference between the two reported as *net assets*. Trends, increases and decreases, in net assets may serve as a useful indicator of whether the financial position of the Town of Paonia is improving or deteriorating.

The "*Statement of Activities*" presents information showing how the government's net assets changed during the most recent Fiscal Year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Both of the government-wide financial statements distinguish functions of the Town of Paonia that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*enterprise business-type activities*).

The Governmental-wide Financial Statement include only the Town of Paonia itself (known as the primary government) as there are **no component units** of the Town.

The Governmental Funds of the Town of Paonia include the:

1. **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, Building Permits, Public Safety, Streets, and Parks and Recreation services. The primary sources of revenues for the General Fund are:

1. Sales taxes (Town and Delta County), a 14.88% increase from 2019 to 2020
 2. Property taxes, a 31.83% increase from 2019 to 2020
 3. Franchise Taxes, a 2.06% decrease from 2019 to 2020, and
 4. Intergovernmental revenues specifically Highway Users Tax.
2. **Conservation Trust Fund:** The Conservation Trust Fund is used to account for monies received by the Town from the State of Colorado 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. Revenue from this fund declined by 7.58% from 2019 to 2020.
 3. **Sales Tax Capital Improvement Fund:** The Sales Tax Capital Improvement Fund is funded by 1% of the 3% Town Sales Tax and used to account for capital projects and purchases. Revenue for this fund increased by 18.14% from 2019 to 2020.
 4. **Street Capital Improvement Fund:** The Street Capital Improvement fund was added in 2018 and is funded by 3% impact fees paid by the Water, Sewer and Trash Funds and is to be used for capital improvements (reconstruction and paving) to the roads. Transfer from the Enterprise Funds to this fund increased by 7.39%. No sales tax was added to this fund in 2020.
 5. **Bridge Fund:** The Bridge Fund is deferred revenue which was received from Delta County in January 2010 for the total of \$800,000 which by contract is amortized at \$40,000/year.

6. **Sidewalk Fund:** The Sidewalk Fund is funded through utility billing by a \$3.00 fee assessed monthly on in-Town properties only to be used to repair and replace existing sidewalks. Revenues for 2020 equal \$31,054.
7. **Space-to-Create Fund:** In 2017, the Town received a grant from the Boettcher Foundation of \$35,000 to begin Space-to-Create project. Space-to-Create has advance a feasibility analysis of creative sector workforce space in the Town of Paonia. The initiative began with a preliminary feasibility study and community engagement work, followed by an arts market survey. In addition, in 2018, the Town received a \$25,000 REDI Grant from DOLA for the feasibility study, a \$17,500 DOLA Grant for the Market Survey, a \$50,000 Grant from Colorado Creative Industries (CCI) for the ongoing development of the Space-to-Create project and a \$915.00 contribution from the public. In 2019, the Town was requested to return \$45,000 to the Colorado Creative Industries (CCI) as the Town was not going to be able to spend those funds on pre-development in 2019. In 2020, the Town was advised that the State was no longer going to be able to support this project. The Town withdrew by Resolution 2020-20 from the project. The Boettcher Foundation agreed to let the Town use the balance of their fund to support the Town of Paonia Creative District instead of returning the funds, as long as, they are spent by December 31, 2021.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the Fiscal Year. Such information may be useful in evaluating a government's near-term financing requirements.

In particular, **Unassigned Fund Balance** may serve as a useful measure of a government's net resources available for spending at the end of the Fiscal Year. Governmental fund statements are presented separately for revenue, expenditures, and changes in fund balances for the General Fund, Sales Tax Capital Improvement Fund, Street Capital Improvement Fund, Conservation Trust Fund, Sidewalk Fund and the Space to Create Fund. The General Fund and Sales Tax Capital Improvement Fund are considered major funds of the Town. The remainder of the funds listed above are Non-Major Governmental Funds.

Individual fund data for each of these five major governmental funds are provided in the form of "**Combining Statements**" elsewhere in this report.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The Enterprise Funds (business-type activities) of the Town of Paonia include the:

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 when online. The 1MG plant though operational was taken offline in 2015 for numerous repairs then temporarily put back online in February of 2019 during the boil order then again taken offline in 2019 for additional repairs. This plant remain operational however is not distributing processed water into the Town’s water system for consumption. 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.

	<u>2019</u>	<u>2020</u>
Operating Revenues	819,925	869,038
Operating Expenses	803,519	780,982
Non-Operating revenue (expenses)	(31,110)	(46,964)
Capital Contributions	57,000	45,500
Transfers	(16,128)	(32,605)
Change in Net Position	26,168	53,987

1. **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 large grants awarded. This fund is combined with the water fund as a sub-fund in the current year.

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 re-investment to this system.

	<u>2019</u>	<u>2020</u>
Operating Revenues	470,802	531,364
Operating Expenses	507,940	471,903
Non-Operating revenue (expenses)	(2,930)	(70,231)
Capital Contributions	48,500	42,500
Transfers	(4,124)	(22,940)
Change in Net Position	4,308	8,790

1. **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 sewer fund as a sub-fund in the current year.

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.

	<u>2019</u>	<u>2020</u>
Operating Revenues	217,726	221,323
Operating Expenses	186,873	214,415
Non-Operating revenue (expenses)	0	0
Capital Contributions	0	0
Transfers	3,507	(6,605)
Change in Net Position	34,360	303

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.

Notes to the Financial Statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other information: is in addition to the basic financial statements and accompanying notes. This report also presents certain "Required Supplementary Information" concerning the Town of Paonia budgetary comparison schedules.

FINANCIAL ANALYSIS FOR THE TOWN OF PAONIA AS A WHOLE

As noted earlier, the Town of Paonia uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The 2020 Fund Balances are as follows:

FUND	2020	2019	2018	2017	2016
GENERAL	563,528	507,079	336,284	220,337	178,787
SALES TAX CAP IMP	343,907	338,150	296,990	354,942	338,969
STREET CAP IMP	53,877	90,775	19,416	0	0
CONSERVATION TRUST	8,311	1,317	0	18,905	14,941
GRANT PROJECT	0	0	0	0	0
SIDEWALK	2,852	19,763	3,659	18,498	888
SPACE TO CREATE	13,165	13,124	29,219	37,410	0
GOVERNMENTAL	985,640	970,208	685,568	650,092	533,585

The General Fund is the chief operating fund to the Town of Paonia. At the end of 2020, **Unassigned Fund Balance** of the General Fund is \$332,793.

The committed Bridge reserve is \$188,433 plus the Unearned revenue of \$400,000, totals \$588,433.

The restricted fund for the Airport Capital Improvement totals \$44,892 at the end of 2020.

Available Resources of the Enterprise Funds at the end of the Fiscal Year 2020 is as follows:

FUND	2020	2019	2018	2017	2016
Water	341,600	166,873	105,507	1,203,966	822,179
Sewer	587,520	374,079	555,190	1,056,096	302,498
Trash	130,368	112,419	348,637	208,538	256,376

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets are the Town of Paonia investments in capital assets for its governmental and business-type activities as of December 31, 2020, which for this fiscal year amounts to \$15,734,291 (Net of Accumulated Depreciation). This investment in capital assets includes land, buildings, construction in progress, improvements other than buildings, infrastructure, and equipment.

Major capital asset events during Fiscal Year 2020 included: Building \$12,654 + Improvements \$17,858 + Infrastructure 251,117 + Equipment \$85,727 + Distribution System \$81,343 + Treatment Plant \$5,163.

Long-Term Debt includes the Sewer Plant, the 1MG Water Plant and the 2MG Water Plant and the improvements to the Distribution System. The Town's total bond and other indebtedness as of December 31, 2020, was \$4,120,599. The Town of Paonia has no General Obligation debt.

ECONOMIC FACTORS AND RATES

The Town of Paonia and Delta County are primarily agriculturally based economies. Given the still uncertain economic environment, the Town of Paonia Fiscal Year 2020 Budget maintained operating expenditures in line (balanced, not exceeding) with sources of revenues by re-evaluating services, reducing costs, and performing modest capital improvements such as the sidewalk construction project by utilizing funds maintained in reserve.

The Town increased water rates in February 2017 by 2% per base unit and sewer rates in May 2017 \$3.00 per base unit in order for the funds to remain financially solvent. Solid Waste (Trash) rates were increased \$1.00 per base unit in 2018. In 2019, there were no rate increases to Water, Sewer or Trash. As of December 2020, the Town Board approved Resolution 2020-18 (water) and 2020-19 (trash) for rate increases. However, water rates encountered a system problem and did not increase until January 2021. Trash rates increased as follows:

Single	no change
Standard	\$3 increase
Heavy	\$3 increase
2yd Dumpster	\$15 increase
3yd Dumpster	\$23 increase

There are no other known facts, decisions or conditions that are expected to have an effect on the Town's financial position or results of operations such as rate increase, increases in service areas, etc.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Paonia finances for all those with an interest in the Town government's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to Finance Director, Cindy Jones, Town of Paonia, 214 Grand Avenue, PO Box 460, Paonia, CO 81428 and Telephone: (970) 527-4101.

Respectfully Presented by:

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

Town of Paonia, Colorado

STATEMENT OF NET POSITION

December 31, 2020

	Governmental Activities	Business- Type Activities	Total
Assets			
Pooled cash and investments	\$ 710,281	\$ 859,620	\$ 1,569,901
Restricted cash and investments (Notes 5 and 10)	588,433	637,079	1,225,512
Property taxes receivable	134,107	-	134,107
Accounts receivable, net	130,056	143,142	273,198
Due from other governments	70,510	-	70,510
Inventories	-	115,634	115,634
FPPA net pension asset (Note 8)	13,092	-	13,092
Capital assets (Note 12)			
Nondepreciable	246,481	834,157	1,080,638
Depreciable, net of accumulated depreciation	3,067,980	11,585,673	14,653,653
Total Assets	<u>4,960,940</u>	<u>14,175,305</u>	<u>19,136,245</u>
Deferred outflows of resources			
FPPA pension (Note 8)	109,494	-	109,494
Liabilities			
Accounts payable	17,236	40,052	57,288
Accrued interest payable	-	18,856	18,856
Due to other funds	-	-	-
Unearned other revenue	400,000	-	400,000
Noncurrent liabilities:			
Due within one year (Note 6)	37,622	203,223	240,845
Due in more than one year (Note 6)	-	3,899,376	3,899,376
Total Liabilities	<u>454,858</u>	<u>4,161,507</u>	<u>4,616,365</u>
Deferred inflows of resources			
FPPA pension (Note 8)	21,636	-	21,636
Deferred property tax revenue	134,107	-	134,107
Total Deferred Inflows of Resources	<u>155,743</u>	<u>-</u>	<u>155,743</u>
Net position			
Net investment in capital assets	3,314,461	8,317,231	11,631,692
Restricted for:			
Emergencies (Note 3)	42,302	-	42,302
Airport capital improvements (Note 11)	44,892	-	44,892
Water utility maintenance (Note 6)	-	208,080	208,080
Debt service (Notes 6 and 10)	-	637,079	637,079
Unrestricted	1,058,178	851,408	1,909,586
Total Net Position	<u>\$ 4,459,833</u>	<u>\$ 10,013,798</u>	<u>\$ 14,473,631</u>

Town of Paonia, Colorado

STATEMENT OF ACTIVITIES

Year Ended December 31, 2020

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Government Activities							
General government	\$ 544,046	\$ 39,327	\$ 96,405	\$ 107,728	\$ (300,586)	\$ -	\$ (300,586)
Public safety	351,467	22,410	1,353	-	(327,704)	-	(327,704)
Public works	191,457	31,054	47,947	-	(112,456)	-	(112,456)
Culture and recreation	127,112	-	20,605	-	(106,507)	-	(106,507)
Total government activities	1,214,082	92,791	166,310	107,728	(847,253)	-	(847,253)
Business-type Activities							
Water operations	832,528	869,038	-	-	-	36,510	36,510
Sewer operations	602,483	531,364	-	57,415	-	(13,704)	(13,704)
Trash	214,415	221,323	-	-	-	6,908	6,908
Total business-type activities	1,649,426	1,621,725	-	57,415	-	29,714	29,714
Total primary government	\$ 2,863,508	\$ 1,714,516	\$ 166,310	\$ 165,143	(847,253)	29,714	(817,539)
			General Revenues:				
					133,879	-	133,879
					22,291	-	22,291
					832,836	-	832,836
					57,754	-	57,754
					4,442	2,927	7,369
					4,765	-	4,765
					3,919	-	3,919
					14,001	4,589	18,590
					-	88,000	88,000
					62,151	(62,150)	1
					<u>1,136,038</u>	<u>33,366</u>	<u>1,169,404</u>
					288,785	63,080	351,865
					4,171,048	9,950,718	14,121,766
					<u>\$ 4,459,833</u>	<u>\$ 10,013,798</u>	<u>\$ 14,473,631</u>

26 The accompanying notes are an integral part of this statement.

Town of Paonia, Colorado

BALANCE SHEET- GOVERNMENTAL FUNDS

December 31, 2020

	General Fund	Sales Tax Capital Improvement Fund	Total Nonmajor Funds	Total
Assets				
Pooled cash and investments	\$ 306,720	\$ 328,208	\$ 75,353	\$ 710,281
Restricted cash and investments	588,433	-	-	588,433
Taxes receivable	134,107	-	-	134,107
Due from other governments	52,062	18,448	-	70,510
Accounts receivable	127,204	-	2,852	130,056
Total assets	1,208,526	346,656	78,205	1,633,387
Liabilities				
Accounts payable	14,486	2,749	-	17,235
Unearned revenue bridge agreement	400,000	-	-	400,000
Total liabilities	414,486	2,749	-	417,235
Deferred Inflows of Resources				
Deferred grant revenue	96,405	-	-	96,405
Deferred property taxes	134,107	-	-	134,107
Total deferred inflows of resources	230,512	-	-	230,512
Fund Balance				
Restricted				
Reserve for emergencies	42,302	-	-	42,302
Conservation	-	-	8,311	8,311
Airport capital improvements	-	44,892	-	44,892
Committed				
Bridge reserve	188,433	-	-	188,433
Capital acquisition	-	299,015	-	299,015
Sidewalk improvement	-	-	2,852	2,852
Street improvement	-	-	53,877	53,877
Space to create	-	-	13,165	13,165
Unassigned	332,793	-	-	332,793
Total fund balance	\$ 563,528	\$ 343,907	\$ 78,205	\$ 985,640

Town of Paonia, Colorado

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

December 31, 2020

Amounts reported for governmental activities on the statement of net assets are different because:

Total fund balance - governmental funds	\$ 985,640
Capital assets used in governmental activities are no current financial resources and therefore, are not reported in the funds	
Governmental capital assets	\$ 5,475,318
Less: Accumulated depreciation	<u>(2,160,857)</u>
	3,314,461
Net pension assets are not current assets available to cover current year expenditures and, therefore, are not reported as assets in the governmental funds.	13,092
Deferred outflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. Deferred outflows of resources are related to the difference between expected and actual experience, changes of assumptions and the difference between contributions and proportionate share of contributions to the plan.	109,494
Revenues received out of the of period of availability are deferred inflows in the fund financial statements, but are recognized as revenues at the government-wide level.	96,405
Deferred inflows of resources related to pensions are applicable in future periods and, therefore, are not reported in the funds. Deferred inflows of resources are related to the difference between expected and actual experience, the difference between projected and actual earnings on pension plan investments and change in proportionate share of total contributions to the plan.	(21,636)
Long-term liabilities that pertain to governmental funds are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities, both current and long-term are reported in the statement of net position. Balance at year-end are:	
Compensated absences	<u>(37,623)</u>
	<u>(37,623)</u>
Total governmental activities net assets	<u><u>\$ 4,459,833</u></u>

The accompanying notes are an integral part of this statement.

Town of Paonia, Colorado

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year Ended December 31, 2020

	General Fund	Sales Tax Capital Improvement Fund	Nonmajor Fund	Total
Revenues				
Taxes	\$ 786,978	\$ 214,455	\$ 7,590	\$ 1,009,023
Fees and fines	36,219	-	31,054	67,273
Licenses and permits	34,352	-	-	34,352
Intergovernmental	157,497	-	-	157,497
Interest income	13,956	-	-	13,956
Miscellaneous	54,018	8,150	45	62,213
Total revenues	1,083,020	222,605	38,689	1,344,314
Expenditures				
Current				
General government	396,988	-	-	396,988
Public safety	335,270	-	-	335,270
Public works	136,166	-	47,965	184,131
Culture and recreation	109,702	-	600	110,302
Capital outlay	62,445	216,848	85,049	364,342
Total expenditures	1,040,571	216,848	133,614	1,391,033
Revenues in excess (deficiency) of expenditures	42,449	5,757	(94,925)	(46,719)
Other financing sources (uses)				
Transfers in (out)	14,000	-	48,151	62,151
Total other financing sources (uses)	14,000	-	48,151	62,151
Revenues and other sources in excess (deficiency) of expenditures and other (uses)	56,449	5,757	(46,774)	15,432
Fund balance, beginning	507,079	338,150	124,979	970,208
Fund balance, ending	<u>\$ 563,528</u>	<u>\$ 343,907</u>	<u>\$ 78,205</u>	<u>\$ 985,640</u>

Town of Paonia

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES

December 31, 2020

Amounts reported for governmental activities on the statement of net assets are different because:

Net change in fund balances - total governmental funds	\$	15,432
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital assets current additions	\$ 367,357	
Depreciation expense	<u>(185,521)</u>	
Excess of capital outlay over depreciation		181,836

Pension benefits reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds. This is the change in net pension liability.		14,764
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Revenues received after the period of availability are recognized as deferred revenue in the funds, but as revenue in the statement of activities.		96,405
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Payments of compensated absences are reported as expenditures in the governmental funds when actually paid. However, on the government-wide statement of activities compensated absences are expensed as they are accrued. Changes in the compensated absences liability are a reconciling item.		<u>(19,652)</u>
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Changes in Net Position of Governmental Funds	\$	<u><u>288,785</u></u>
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The accompanying notes are an integral part of this statement.

Town of Paonia, Colorado

STATEMENT OF NET POSITION
ENTERPRISE FUNDS

December 31, 2020

	Water	Sewer	Trash	Total
Assets				
Current Assets				
Pooled cash and investments	\$ 202,118	\$ 546,570	\$ 110,932	\$ 859,620
Restricted cash and investments	-	637,079	-	637,079
Accounts receivable, net	72,059	47,780	23,303	143,142
Inventories	108,695	6,939	-	115,634
Total current assets	382,872	1,238,368	134,235	1,755,475
Capital Assets				
Land and improvements	269,777	564,380	-	834,157
Utility system	11,697,785	5,353,591	-	17,051,376
Equipment and furniture	199,465	99,060	289,018	587,543
Less accumulated depreciation	(4,164,187)	(1,752,973)	(136,086)	(6,053,246)
Net capital assets	8,002,840	4,264,058	152,932	12,419,830
Total Assets	8,385,712	5,502,426	287,167	14,175,305
Liabilities				
Current Liabilities				
Accounts payable	22,416	13,769	3,867	40,052
Accrued interest payable	18,856	-	-	18,856
Current portion of long-term debt	151,298	51,925	-	203,223
Total current liabilities	192,570	65,694	3,867	262,131
Long-term Liabilities				
Notes and bonds payable	2,255,121	1,644,255	-	3,899,376
Total long-term liabilities	2,255,121	1,644,255	-	3,899,376
Total liabilities	2,447,691	1,709,949	3,867	4,161,507
Net Position				
Net investment in capital assets	5,596,421	2,567,878	152,932	8,317,231
Restricted for debt service	-	637,079	-	637,079
Restricted for water maintenance	208,080	-	-	208,080
Unrestricted	133,520	587,520	130,368	851,408
Total net position	\$ 5,938,021	\$ 3,792,477	\$ 283,300	\$ 10,013,798

Town of Paonia, Colorado

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
ENTERPRISE FUNDS

Year Ended December 31, 2020

	Water	Sewer	Trash	Total
Operating Revenues				
Charges for services	\$ 869,038	\$ 531,364	\$ 221,323	\$ 1,621,725
Total operating revenues	869,038	531,364	221,323	1,621,725
Operating Expenses				
Personnel expenses	230,311	116,085	135,575	481,971
Contractual services	-	-	33,054	33,054
Professional fees	15,297	32,176	3,600	51,073
Utilities	35,394	32,903	3,607	71,904
Repairs and maintenance	111,573	134,019	9,147	254,739
Other supplies and expense	42,359	39,866	5,450	87,675
Insurance claims and expense	20,980	7,948	6,336	35,264
Depreciation	325,068	108,906	17,646	451,620
Total operating expenses	780,982	471,903	214,415	1,467,300
Net income (loss) from operations	88,056	59,461	6,908	154,425
Nonoperating Revenues (Expenses)				
Grants	3,827	53,588	-	57,415
Interest income	-	4,589	-	4,589
Miscellaneous revenue	755	2,172	-	2,927
Bond issuance costs	-	(75,050)	-	(75,050)
Interest expense	(51,546)	(55,530)	-	(107,076)
Total non-operating revenues (expenses)	(46,964)	(70,231)	-	(117,195)
Net income (loss) before capital contributions and transfers	41,092	(10,770)	6,908	37,230
Capital contributions - tap fees	45,500	42,500	-	88,000
Transfers in (out)	(32,605)	(22,940)	(6,605)	(62,150)
Change in net position	53,987	8,790	303	63,080
Net position, beginning	5,884,034	3,783,687	282,997	9,950,718
Net position, ending	<u>\$ 5,938,021</u>	<u>\$ 3,792,477</u>	<u>\$ 283,300</u>	<u>\$ 10,013,798</u>

Town of Paonia, Colorado

STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS

Year Ended December 31, 2020

	Water	Sewer	Trash	Total
Cash flows from operating activities:				
Charges for sales and services	\$ 858,765	\$ 513,579	\$ 216,223	\$ 1,588,567
Payments to employees	(230,311)	(116,085)	(135,575)	(481,971)
Payments to suppliers	(213,861)	(272,645)	(60,955)	(547,461)
Net cash provided by operating activities	414,593	124,849	19,693	559,135
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(32,605)	(22,940)	(6,605)	(62,150)
Net cash provided (used) by non-capital financing activities	(32,605)	(22,940)	(6,605)	(62,150)
Cash flows from capital and related financing activities				
Grant revenues	3,827	63,466	-	67,293
Miscellaneous revenues	755	2,172	-	2,927
Acquisition of capital assets	(54,409)	(32,096)	-	(86,505)
Principal paid on loans and leases	(142,893)	(1,563,721)	-	(1,706,614)
Proceeds from debt issuance	-	1,696,180	-	1,696,180
Bond issuance costs	-	(75,050)	-	(75,050)
Interest expense	(51,546)	(55,530)	-	(107,076)
Proceeds from tap fees	45,500	42,500	-	88,000
Net cash provided (used) by capital and related financing activities	(198,766)	77,921	-	(120,845)
Cash flows from investing activities				
Investment income	-	4,589	-	4,589
Net cash provided (used) by investing activities	-	4,589	-	4,589
Net increase (decrease) in cash and cash equivalents	183,222	184,419	13,088	380,729
Cash at beginning of year	18,896	999,230	97,844	1,115,970
Cash at end of year	\$ 202,118	\$ 1,183,649	\$ 110,932	\$ 1,496,699

The accompanying notes are an integral part of this statement.

Town of Paonia, Colorado

STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS

Year Ended December 31, 2019

	Water	Sewer	Trash	Total
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ 88,056	\$ 59,461	\$ 6,908	\$ 154,425
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization	325,068	108,906	17,646	451,620
(Increase) decrease in accounts receivable	(10,273)	(17,785)	(5,100)	(33,158)
Increase (decrease) in accounts payable	10,407	(25,078)	239	(14,432)
Increase (decrease) in inventory	1,335	(655)	-	680
Total adjustments	<u>326,537</u>	<u>65,388</u>	<u>12,785</u>	<u>404,710</u>
Net cash provided by operating activities	<u>\$ 414,593</u>	<u>\$ 124,849</u>	<u>\$ 19,693</u>	<u>\$ 559,135</u>
Reconciliation of cash flow statement to statement of net position				
Cash	\$ 202,118	\$ 546,570	\$ 110,932	\$ 859,620
Restricted cash and investments	-	637,079	-	637,079
	<u>\$ 202,118</u>	<u>\$ 1,183,649</u>	<u>\$ 110,932</u>	<u>\$ 1,496,699</u>

The accompanying notes are an integral part of this statement.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Paonia, Colorado (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Town's significant accounting policies are described below:

Financial Reporting Entity

The Town is a statutory municipality with a mayor – council form of government with six trustees and one separately elected mayor serving as elected Town Board of Trustees (the Town Board) members. The Town administrator is an appointed positions of the Town. As required by GAAP, these financial statements present the Town's (the primary government) financial position. The Town has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective government body.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, charges for services and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

All governmental funds are accounted for on a flow of current financial resources basis. Balance sheets for these funds generally include only current assets and current liabilities. Reported fund balances are considered a measure of available, spendable resources. Operating statements for these funds present a summary of available, spendable resources and expenditures for the period.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

- *The General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.
- *The Sales Tax Capital Improvement Fund*, which accounts for the Town's additional sales tax that is to be used for capital improvements

The following funds are considered nonmajor governmental funds:

- *The Conservation Trust Fund*, which accounts for State of Colorado lottery funds to be used for parks and recreation services and capital investment.
- *The Street Capital Improvement Fund*, which accounts for funds committed by the Board of Trustees to be used or street construction from Highways Users tax and impact fees.
- *The Sidewalk Fund*, which accounts for the Town's sidewalk fees that are to be used for sidewalk repairs and maintenance.
- *The Space to Create Fund*, which accounts for the Town's revenues that are to be used to fund a feasibility analysis of creative sector workforce space in the Town.

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Enterprise funds are considered major funds because of community interests in the activities and sources of funding supporting these operations.

The Town reports the following major enterprise fund business-type activities:

- *Water, Sewer and Trash Funds*, which account for all operations of the Town's water, sewer and refuse services. They are primarily financed by user charges.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Measurement Focus & Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the enterprise fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the Town, "available" means collected within 60 days of year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due, and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable available resources.

Those revenues susceptible to accrual are interest revenue and charges for services. Entitlement revenues are not susceptible to accrual because, generally, they are not measurable until received. Grant revenues are recognized as expenditures are made.

Cash and Cash Equivalents

For purposes of the statement of cash flows of the enterprise funds, cash and cash equivalents consist of operating and restricted cash and highly liquid securities with an initial maturity of three months or less.

Fair Value Measurement

The Town adopted GASB Statement No. 72, Fair Value Measurement and Application, which generally requires state and local governments to measure assets and liabilities at fair value. GASB's goal is to enhance comparability of governmental financial statements by requiring fair value measurement for certain assets and liabilities using a consistent definition and accepted valuation techniques. This standard expands fair value disclosure to provide comprehensive information for financial statement users about the impact of fair value measurements on a government's financial position. The Town's investments consist of external investment pools and certificates of deposit.

Inventory

Inventory is valued at the lower of cost (first-in, first-out) or market.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Capital Assets

Capital assets, which include property, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capitalized assets are defined by the Town as assets that have a useful life of one or more years and for which the initial individual value equals or exceeds \$5,000.

All purchased assets are valued at cost where historical records are available and at estimated historical costs where no historical records exist. Donated assets are valued at their acquisition value on the date received. The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend asset life is not capitalized.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Useful Life</u>
Building and other improvements	25 - 40 years
Water and sewer systems	15 - 40 years
Furniture and equipment	5 - 10 years
Infrastructure	15 - 40 years

Public domain assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are examples of infrastructure assets. Infrastructure assets are distinguished from other capitalized assets as their useful lives often extend beyond most other capital assets, and they are stationary in nature. General infrastructure assets are those associated with or arising from governmental activities.

Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. At year end, outstanding balances between funds are reported as “due to/from other funds.” Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Deferred Outflows/Inflows of Resources

Deferred Outflows of Resources

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred property tax revenue, which arises under both the full accrual (government-wide financial statement) and the modified accrual (fund financial statement) bases of

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

accounting that qualified for reporting in this category. Accordingly, the deferred property taxes are reported in both the statement of net position and in the balance sheet of governmental funds. These future revenues are deferred and recognized as an inflow of resources in the period that the amounts become available (calendar year 2020).

Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

Long-Term Liabilities

In the government-wide financial statements and enterprise fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or enterprise fund-type statement of net position. The long-term compensated absences are serviced from revenues of the General Fund from future appropriations.

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted. The Town applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Police Officers Pension Plan

Eligible police officers of the Town are provided with pensions through the Statewide Defined Benefit Plan (SWDBP), a cost-sharing multi-employer defined benefit pension plan administered by the Fire & Police Pension Association of Colorado (FPPA). For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension and pension expense, information about the fiduciary net position of the SWDBP plan and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Fund Balances

In the fund financial statements, governmental funds report the following classification of fund balance:

- **Nonspendable Fund Balance:** amounts that are not in spendable form (such as inventory) or are required to be maintained intact;
- **Restricted Fund Balance:** amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government) through constitutional provisions or by enabling legislation;
- **Committed Fund Balance:** amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint. The Town Council is the Town's highest decision making authority and commits fund balance through resolution during the budget process;
- **Assigned Fund Balance:** amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (the Town Administrator has been given this authority by the governing body) and
- **Unassigned Fund Balance:** amounts that are available for any purpose; positive amounts are reported only in the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Town Council has provided otherwise in its commitment or assignment actions.

Property Tax

Property taxes for the current year are levied and attach as a lien on property the following January 1. They are payable in full by April 30 or in two equal installments due February 28 and June 15. Property taxes levied in the current year and collected in the following year are reported as a receivable and as deferred inflows of resources at December 31.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental funds balance sheet includes a reconciliation between the total fund balances of the governmental funds, and the net position of the governmental activities as reported in the government-wide statement of net position. Additionally, the governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net change in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

These reconciliations detail items that require adjustment to convert from the current resources measurement and modified accrual basis for governmental fund statements to the economic resources measurement and full accrual basis used for government-wide statements. However, certain items having no effect on measurement and basis of accounting were eliminated from the governmental fund statements during the consolidation of governmental activities.

NOTE 3 – TAX, SPENDING, AND DEBT LIMITATIONS

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 (the Amendment), which has several limitations, including revenue raising, spending abilities and other specific requirements of state and local governments, excluding "enterprises." The Town's voters on November 8, 1994 approved a ballot measure to permit the Town to collect, retain and expend the full proceeds of the Town's sales tax and nonfederal grants.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the requirements of the Amendment.

The Amendment requires that an emergency reserve be maintained at 3% of fiscal year spending. A portion of the General Fund's fund balance is classified as restricted for emergencies as required by the Amendment. The amount restricted at December 31, 2020 was \$42,302.

NOTE 4 - BUDGETS

The Town adheres to the following procedures in establishing budgetary data reflected in the financial statements:

- By mid-August of each year, the Town Administrator, as the Budget Officer, gives public notice of the budget calendar for the next fiscal year. The Town Administrator asks that all Town departments, boards, commissions or citizens submit, within 30 days from the notice, any request

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

for funds under the budget being prepared. The Town Administrator, with assistance from the Town Finance Officer, then prepares a proposed budget for the ensuing fiscal year and submits it to the Town Board no later than 45 days prior to any date required by state law for the certification to Delta County (the County) of the tax levy.

- The budget provides a complete financial plan of all Town funds and activities for the ensuing fiscal year indicating anticipated revenues, proposed operating and capital expenditures, a provision for contingencies and anticipated net surplus or deficit for the ensuing fiscal year.
- A public hearing on the proposed budget is held by the Town Board by no later than early December.
- The Town Board adopts the budget by resolution on or before the final day established by law for the certification of the ensuing year's tax levy to the County. Adoption of the budget by the Town Board shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.
- If, during the fiscal year, the Town Administrator and the Town Finance Officer determine that there are expenses in excess of those estimated in the budget, the Town Board by resolution may make supplemental appropriations for the year up to the amount of such excess. To meet an emergency affecting public property, health, peace or safety, the Town Board may make emergency appropriations. If, at any time during the fiscal year, it appears probable to the Town Administrator and Town Finance Officer that the revenues available will be insufficient to meet the amount appropriated, the Town Administrator reports to the Town Board, indicating the estimated amount of deficit, any remedial action already taken and a recommendation as to any other steps to be taken. At any time during the fiscal year, the Town Administrator, as Budget Officer, may transfer part or all of any unencumbered appropriation balance within a department.
- Budget appropriations lapse at the end of each year.
- Expenditures may not exceed appropriations at the fund level. Budget amounts included in the financial statements are based on the final amended budget.
- Budgets for governmental funds are adopted on a basis consistent with GAAP, except for long-term receivables and advances and capital lease financing, which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE 5 – DEPOSITS AND INVESTMENTS

Cash Deposits

The Town maintains a cash pool that is used by all of the Town's funds.

The composition of the Town's cash and investments is as follows:

Cash and investments	
Cash on hand	\$ 225
Cash held by County Treasurer	2,427
Bank deposits	577,822
Certificates of deposit	457,278
Colotrust	<u>1,757,661</u>
Total	<u>\$ 2,795,413</u>
Cash and investments in the statement of net position	
Pooled cash and investments	\$ 1,569,901
Restricted cash and investments	<u>1,225,512</u>
Total	<u>\$ 2,795,413</u>

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group.

The market value of the collateral must be at least equal to 102% of the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40.

At December 31, 2020, the bank balance of the Town's deposits was \$1,093,342, of which \$250,000 was covered by federal depository insurance and \$843,342 was collateralized under PDPA.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Investments

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Authorized investments include obligations of the United States and certain U.S. government agency securities, certain international agency securities, general obligation and revenue bonds of U.S. local government entities, bankers' acceptances of certain banks, commercial paper, local government investment pools, and written repurchase agreements collateralized by certain authorized securities, certain money market funds and guaranteed investment contracts. The Town's investment policy follows Colorado statutes.

Interest Rate Risk - The Town does not have a formal policy limiting investment maturities which would help manage its exposure to fair value losses from increasing interest rates other than the five-year policy established by state statute.

Credit Risk - Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the Town's policy to limit its investments to U.S. Treasury obligations, certain U.S. government agencies securities, commercial paper, local government investment pools, repurchase agreements and money market funds.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Town follows Colorado State Statutes for investing. The Town's investment policy does not specifically address this risk.

The Town's investment maturities at December 31, 2020 are as follows:

Investment by Type	Rating	Investment maturities		Total
		Less than One Year	One to Five Year	
Certificates of Deposit	Unrated	\$ 457,279	\$ -	\$ 457,279
COLOTRUST		1,757,661	-	1,757,661
Total		<u>\$ 2,214,940</u>	<u>\$ -</u>	<u>\$ 2,214,940</u>

The Town invested \$1,757,661 in the Colorado Government Liquid Asset Trust (COLOTRUST). COLOTRUST is an investment vehicle established by state statute for local government entities in Colorado to pool surplus funds for investment purposes. The State Securities Commission administers and enforces all state statutes governing public investment pools. The investment is an external investment pool that reports at the fair value per share of the pool's underlying portfolio. The unit of account is each share held, and the value of the position is the fair value of the pool's share price multiplied by the number of shares held. For pricing

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

and redeeming shares, COLOTRUST maintains a stable net asset value (NAV) of \$1 per share, which approximates fair value. The government-investor does not "look through" the pool to report a pro rata share of the pool's investments, receivables and payables. All COLOTRUST investments are reported at NAV and do not have any unfunded commitments, redemption restrictions or redemption notice periods. COLOTRUST offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+, which are both rated AAAM by Standard & Poor's. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. Financial statements and information about the pool for COLOTRUST may be obtained through its website at www.colotrust.com. COLOTRUST may, without the necessity of a formal meeting of their Board, temporarily suspend the right of redemption or postpone the date of payment for redeemed shares under certain specific conditions described in their trust indenture and during any financial emergency when it is not reasonably practicable because of substantial losses which might be incurred.

Certificates of deposits held by the Town are considered to have a Level 1 valuation within the fair value hierarchy required under GASB 72.

NOTE 6 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2020, was as follows:

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Due Within One Year
Government-wide Activities					
Compensated absences	\$ 17,973	\$ 19,649	\$ -	\$ 37,622	\$ 37,622
Total	<u>\$ 17,973</u>	<u>\$ 19,649</u>	<u>\$ -</u>	<u>\$ 37,622</u>	<u>\$ 37,622</u>
Business-type Activities					
RUS Loan	\$ 1,563,722	\$ -	\$ 1,563,722	\$ -	\$ -
Revenue refunding bonds	-	1,650,000	-	1,650,000	50,000
Premium -Revenue refunding bonds	-	46,180	-	46,180	1,925
Loan - WPA	2,334,277	-	128,839	2,205,438	129,869
Premium - WPA	18,569	-	1,211	17,358	1,211
Loan - CWRPDA	203,491	-	19,868	183,623	20,218
Total	<u>\$ 4,120,059</u>	<u>\$ 1,696,180</u>	<u>\$ 1,713,640</u>	<u>\$ 4,102,599</u>	<u>\$ 203,223</u>

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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, 2020, the Town borrowed \$395,969, of which the Town has made principal payments of \$212,346. Principal and interest payments for the years following December 31, 2020 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 20,218	\$ 3,125	\$ 23,343
2022	20,573	2,770	23,343
2023	20,935	2,408	23,343
2024	21,303	2,040	23,343
2025	21,677	1,666	23,343
2026 - 2029	<u>78,917</u>	<u>2,786</u>	<u>81,703</u>
Total	<u>\$ 183,623</u>	<u>\$ 14,795</u>	<u>\$ 198,418</u>

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 2020 were \$138,138. 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 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 \$17,358 as of December 31, 2020.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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, 2020, the Town's budgeted reserve was \$210,250.

Principal and interest payments for the years following December 31, 2020 are as follows:

WPA Loan

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 129,869	\$ 17,000	\$ 146,869
2022	130,900	15,950	146,850
2023	132,276	14,900	147,176
2024	133,651	13,850	147,501
2025	135,025	12,800	147,825
2026 - 2030	719,256	48,100	767,356
2031 - 2035	<u>824,461</u>	<u>18,850</u>	<u>843,311</u>
Total	<u>\$ 2,205,438</u>	<u>\$ 141,450</u>	<u>\$ 2,346,888</u>

2020 Revenue Refunding Bonds

The Town issued \$1,650,000 of Revenue Refunding Bonds, Series 2020A. The bonds were issued on September 28, 2020, with interest payments due June 1 and December 1 of each year through December 1, 2044, commencing June 1, 2021. Principal payments are due December 1 of each year commencing December 1, 2021. The bonds carry an interest rate of 3.0%. The bond refunding resulted in a decrease in required cash flow for debt service of \$401,412, which constitutes an economic gain on refunding of \$226,757. These bonds were used to refund the RUS Loan payable.

The bonds do not constitute a lien on any physical property of the Town, but constitute a lien only on the net revenues of the water and sewer enterprise funds and all moneys on deposit in the Reserve Account. The Reserve Account is required to be maintained at \$100,750.

The Bonds were issued with a premium of \$46,180 which will be amortized on a straight-line basis through the life of the bonds and recognized as interest expense. Annual amortization will be \$1,925.

Town of Paonia, Colorado
NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Principal and interest payments for the years following December 31, 2020 are as follows:

Revenue refunding bonds

	Principal	Interest	Total
2021	\$ 50,000	\$ 17,000	\$ 67,000
2022	50,000	15,950	65,950
2023	50,000	14,900	64,900
2024	55,000	13,850	68,850
2025	55,000	12,800	67,800
2026 - 2030	300,000	186,600	486,600
2031 - 2035	350,000	137,850	487,850
2036 - 2040	405,000	81,375	486,375
2041 - 2044	335,000	18,825	353,825
 Total	\$ 1,650,000	\$ 499,150	\$ 2,149,150

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 September 2021. As of December 31, 2020, there was \$0.00 outstanding balance on the line of credit.

NOTE 7 – EMPLOYEE BENEFIT PLANS

Defined Contribution Pension Plan

The Town provides pension benefits for all its employees through a defined contribution plan through Mutual of Omaha. In May 2014, the Town changed its 401(b) plan through Dreyfus Company to a defined contribution 457(b) plan through Mutual of Omaha.

The Town contributes 5%, and there are no matching requirements for the employees. Total contributions in 2020, 2019 and 2018 were \$23,082, \$22,322, and \$17,778 respectively. The employees are 100% vested at all times and are eligible for the plan after the probation period. The Board of Trustees authorizes benefit terms and has the authority to amend those terms.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

SWDBP for Police Officers

Plan Description

Eligible police officers of the Town are provided with pensions through the Statewide Defined Benefit Plan (SWDB plan), a cost-sharing multi-employer defined benefit pension plan administered by the Fire and Police Pension Association of Colorado (FPPA). FPPA issues a publicly available comprehensive annual financial report that can be obtained on FPPA's website at <http://www.fppaco.org>.

Benefits Provided

The Statewide Defined Benefit Plan (SWDB plan) provides retirement and disability, annual increases, and death benefits for members or their beneficiaries. A member is eligible for a normal retirement pension once the member has completed 25 years of credited service and has attained the age of 55.

The annual normal retirement benefit is 2% of the average of the member's highest 3 years' base salary for each year of credited service up to 10 years, plus 2.5% for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated Social Security employers will be reduced by the amount of Social Security income payable to the member annually. Effective January 1, 2007, members currently covered under Social Security will receive half the benefit when compared to SWDB plan. Benefits paid to retired members are evaluated and may be predetermined every October 1. The amount of any increase is based on the Board's discretion and can range from 0% to the highest of 3% or the Consumer Price Index (CPI).

A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5% as interest, returned as a lump sum distribution. Alternatively, a member with at least 5 years of accredited service may leave contributions with the Plan and remain eligible for a retirement pension at age 55 equal to 2% of the member's average highest 3 years' base salary for each year of credited service up to 10 years, plus 2.5% for each year of service thereafter.

Contributions

Contribution rates for the SWDB plan are established by state statute. Employer contribution rates can only be amended by state statute. Member contribution rates can be amended by state statute or election of the membership. Effective January 1, 2021, contribution rates for employers and members may increase equally by the FPPA Board of Directors upon approval through an election by both the employers and members.

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5% annually through 2022 to a total of 12% of pensionable earnings. Employer contributions are 8% in 2019 and 2020. Employer contributions will increase 0.5% annually beginning in 2021 through 2030 to a total of 13% of pensionable earnings. In 2019, members of the SWDB plan and their employers are contributing at the rate of 10.5% and 8%, respectively, of pensionable earnings for a total contribution rate of 18.5%.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Contributions from members and employers or departments reentering the system are established by resolution and approved by the FPPA Board of Directors. The reentry group has a combined contribution rate of 22.5% and 23.0% of pensionable earnings in 2019 and 2020 respectively. It is a local decision as to whether the member or employer pays the additional 4% contribution. The member and the employer contribution rates will increase through 2030 as described above for the non-reentering departments. Effective January 1, 2021, reentry departments may submit a resolution to the FPPA Board of Directors to reduce the 4% contribution, to reflect the actual cost of reentry by department, to the plan for reentry contributions. Each reentry department is responsible to remit contributions to the plan in accordance with their most recent FPPA Board of Directors approved resolution.

The contribution rate for members and employers of affiliated Social Security employers is 5.25% and 4%, respectively, of pensionable earnings for a total contribution rate of 9.25% in 2019 and 9.50% in 2020. Per the 2014 member election, members of the affiliate social security group had their required contribution rate increase 0.25% annually beginning in 2015 through 2022 to a total of 6% of pensionable earnings. Employer contributions are 4% in 2019 and 2020. Employer contributions will increase 0.25% annually beginning in 2021 through 2030 to a total of 6.5% of pensionable earnings.

Employer contributions are recognized by SWDB plan in the period in which the compensation becomes payable to the member, and the Town is statutorily committed to pay the contributions to SWDB plan. Employer contributions recognized by SWDB plan from the Town were \$15,527 for the year ended December 31, 2020.

Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Town reported an asset of \$13,092 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. The Town's proportion of the net pension liability was based on Town contributions to the SWDB plan for the calendar year 2019 relative to the total contributions of participating employers to the SWDB plan.

At December 31, 2019, the Town's proportionate share was 0.023%, which was an increase of 0.0044% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2020, the Town recognized a reduction of pension expense of \$(14,763).

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 44,306	\$ 256
Changes of assumptions	24,859	-
Net difference between projected and actual earning on pension plan investments	-	20,581
Change in proportion	24,801	799
Town contributions subsequent to the measurement date	15,528	-
Total	<u>\$ 109,494</u>	<u>\$ 21,636</u>

The SWDB plan reported \$24,801 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as an increase in net pension asset in the year ended December 31, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	Amounts Recognized in Pension Expense
2021	\$ 8,665
2022	6,883
2023	13,578
2024	4,894
2025	13,676
Thereafter	24,634
Total	<u>\$ 72,330</u>

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Actuarial Assumptions

The actuarial valuations for the SWDB were used to determine the total pension liability and the actuarially determined contributions for the fiscal year ending December 31, 2019. The valuations used the following actuarial assumptions and other inputs:

	Total Pension Liability	Actuarial Determined Contributions
Actuarial Valuation Date	January 1, 2020	January 1, 2019
Actuarial Method	Entry Age Normal	Entry Age Normal
Amortization Method	N/A	Level % of Payroll, Open
Amortization Period	N/A	30 Years
Long-term Investment Rate of Return*	7.00%	7.00%
Projected Salary Increases	4.25% - 11.25%	4.25% - 11.25%
Cost of Living Adjustments (COLA)	0.00%	0.00%

*Includes inflation at 2.5%

For determining the total pension liability, the post-retirement mortality tables for non-disabled retirees uses the 2006 central rates from the RP-2014 Annuitant Mortality Tables projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years. The pre-retirement off-duty mortality tables are adjusted to 50% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00015.

At least every five years the FPPA's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2018 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA's actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and the expectation of the future. The assumption changes were effective actuarial valuations beginning January 1, 2019. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed 2.5 percent). Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2019 are summarized in the following table:

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Asset Class	Target Allocation	Long Term Expected Rate of Return
Global Equity	38.00%	7.00%
Equity Long/Short	8.00%	6.00%
Private Markets	25.00%	9.20%
Fixed Income	15.00%	5.20%
Absolute Return	8.00%	5.50%
Managed Futures	4.00%	5.00%
Cash	2.00%	2.52%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the SWDB plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset.

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of the valuation, the expected rate of return on pension plan investments is 7.00%, the municipal bond rate is 2.75% (based on the weekly rate closest to but not later than the measurement date of the "state and local bonds" rate from Federal Reserve statistical release ((H.15)); and the resulting single discount rate is 7.00%.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate.

Regarding the sensitivity of the net pension liability (asset) to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.00%, as well as what the plan's net pension liability (asset) would be if it were calculated using a single discount rate that is one percent lower or one percent higher:

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$ 79,380	\$ (13,092)	\$ (89,785)

Pension Plan Fiduciary Net Position

Detailed information about SWDB plan's fiduciary net position is available in FPPA's comprehensive annual financial report, which can be obtained at <http://www.fppaco.org>.

Subsequent Event

House Bill 20-1044 was signed into law on April 1, 2020. Included in the bill is a provision to increase the benefits of the members of the Statewide Defined Benefit Plan through a Rule of 80 provision effective January 1, 2021. This provision provides for a normal retirement as early as age 50 if the member's age combined with years of service totals at least 80. The impact of this change was not included in the Total Pension Liability or the Collective Pension Expense as of the December 31, 2019 measurement period. This will be reflected in the December 31, 2020 measurement period. The impact of the benefit adjustment is approximately \$53 million.

Other Post-Employment Benefit Plan - Statewide Death and Disability Defined Benefit Plan

Plan Description

The Town's full-time police officers participate in FPPA's Statewide Death and Disability Plan (the Plan), a cost-sharing multiple-employer defined benefit plan. The plan was established in 1980 pursuant to Colorado Revised Statutes and can only be amended through such statutes. Contributions to the Plan are used solely for the payment of death and disability benefits.

Benefits

If a member dies prior to retirement, the surviving spouse is entitled to a benefit equal to 40% of the member's monthly base salary. Dependent children are also entitled to benefits according to an established scale. Benefit entitlement continues until death or remarriage of the spouse and death, marriage or other termination of dependency of children.

A member who becomes disabled prior to retirement shall be eligible for disability benefits. The benefit is 70% of base salary for cases of total disability and 50% for cases of occupational disability, reduced by the amount of certain other benefits received.

Benefits paid to members are evaluated and may be re-determined on October 1 of each year. Any increase in the level of benefits cannot exceed the lesser of the increase in the CPI or 3%.

Contributions

Prior to 1997, the Plan was primarily funded by the State of Colorado, whose contributions were established by Colorado statute. The state made a one-time contribution in 1997 of \$39,000,000 to fund the past and future service costs for all firefighters and police officers hired prior to January 1, 1997. No further state contributions

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

are anticipated. Members hired on or after January 1, 1997 contribute a percentage of the payroll based on actuarial experience. This percentage was 8% for 2020, 8% for 2019 and 8% for 2018. The Town contributed \$5,408, \$4,912, and \$3,460 to the Plan during 2020, 2019 and 2018, respectively.

NOTE 8 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The Town is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a public entity risk pool currently operating as a common risk management and insurance program for property/casualty and workers' compensation coverage. CIRSA is to be self-sustaining through member premiums and reinsures through commercial companies for claims in excess of certain limits for each insured event. CIRSA members are subject to a supplemental assessment in the event of a deficiency. Claims have not exceeded coverage in the previous three years.

NOTE 9 – RESTRICTED CASH

The Town has restricted cash in the Sewer Fund of \$637,079. The Refunding Revenue Bond requires that \$106,000 be designated into restricted cash for debt service. At December 31, 2020 there is \$106,841, including earned interest. The remaining \$530,238 is land sale proceeds that can only be spent on sewer projects per a USDA grant agreement.

As of December 31, 2020, the Town has restricted cash in the governmental activities of \$588,433 related to the Samuel Wade Road and Bridge (the Bridge). In January 2010, the Town entered into an intergovernmental agreement with the County. The Town has agreed to accept ownership of the Bridge in "as is" condition in exchange for \$800,000 from the County to be used only for transportation-related expenditures. The Town, in exchange, shall be responsible to maintain this section of the Bridge. If at any point there is noncompliance with the agreement terms, the title of the Bridge will revert back to the County, and the Town will be responsible for return of the funds based on allocated use over the 20-year term of the agreement. The likelihood of noncompliance is considered remote.

NOTE 10 – COMMITMENTS

The Town has reserved monies received for out-of-town taps to be used for water storage facilities or studies.

In September 2009, the Town entered into an agreement with the County for the ownership, maintenance and management of the North Fork Valley Airport. Per the agreement, the Town owns 75% of the airport, and therefore, any future capital improvements will be 75% funded by the Town. The Town currently has one representative on the board and does not have control over the decisions of the board; accordingly, this

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

arrangement does not constitute a joint venture or qualify for component unit reporting. The County assumes responsibility for the operations and maintenance of the airport. The agreement was amended in February 2014 to include how the proceeds from the wireless communication facility at the airport are to be divided. Per the agreement, any proceeds will be divided 75% to the Town and 25% to the County. The Town must hold its 75% share as a reserve for the Town's contributions to future capital improvements. As of December 31, 2020, the Town has a reserve for airport capital improvements of \$44,892.

NOTE 11 – CAPITAL ASSETS

	Balance January 1, 2020	Additions	Disposals	Transfers	Balance December 31, 2020
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 246,481	\$ -	\$ -	\$ -	\$ 246,481
Total Capital Assets, Not Being Depreciated	<u>246,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,481</u>
Capital assets being depreciated					
Buildings	690,992	12,654	-	-	703,646
Improvements, other than buildings	506,227	17,858	-	-	524,085
Infrastructure	2,829,525	251,117	-	-	3,080,642
Equipment	834,737	85,727	-	-	920,464
Total Capital Assets Being Depreciated	<u>4,861,481</u>	<u>367,356</u>	<u>-</u>	<u>-</u>	<u>5,228,837</u>
Less accumulated depreciation;					
Buildings	(363,656)	(20,052)	-	-	(383,708)
Improvements	(281,890)	(14,874)	-	-	(296,764)
Infrastructure	(719,358)	(82,775)	-	-	(802,133)
Equipment	(610,432)	(67,820)	-	-	(678,252)
Total Accumulated Depreciation	<u>(1,975,336)</u>	<u>(185,521)</u>	<u>-</u>	<u>-</u>	<u>(2,160,857)</u>
Capital assets depreciated, net	<u>2,886,145</u>	<u>181,835</u>	<u>-</u>	<u>-</u>	<u>3,067,980</u>
Total Governmental Activities Capital Assets	<u>\$ 3,132,626</u>	<u>\$ 181,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,314,461</u>

Town of Paonia, Colorado
NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE 11 – CAPITAL ASSETS – CONTINUED

	Balance January 1, 2020	Additions	Disposals	Transfers	Balance December 31, 2020
Business-type Activities					
Capital assets not being depreciated					
Land and water rights	\$ 834,157	\$ -	\$ -	\$ -	\$ 834,157
Total Capital Assets, Not Being Depreciated	834,157	-	-	-	834,157
Capital assets being depreciated					
Distributions system	4,080,915	81,343	-	-	4,162,258
Collection system	745,131	-	-	-	745,131
Vehicles and equipment	589,892	-	(2,349)	-	587,543
Treatment plant	12,138,824	5,163	-	-	12,143,987
Less: Accumulated depreciation	(5,603,975)	(451,620)	2,349	-	(6,053,246)
Total Capital Assets Being Depreciated, Net	11,950,787	(365,114)	-	-	11,585,673
Total Business-type Activities Capital Assets	\$ 12,784,944	\$ (365,114)	\$ -	\$ -	\$ 12,419,830

Deprecation charged to governmental activities by department is as follows:

General government	\$ 142,173
Public safety	16,197
Public works	16,810
Culture and recreation	10,341
Total	\$ 185,521

NOTE 12 – INTERFUND TRANSFERS

Interfund transfers are used to report revenues from the fund that is required to collect them to the fund that is required to expend them as unrestricted revenues collected to finance various programs and capital purchases accounted for in other funds in accordance with budgetary authorizations.

Town of Paonia, Colorado

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 26,000	\$ 12,000
Street Capital Fund	48,150	-
Sales Tax Fund	-	-
Water Fund	-	32,605
Sewer Fund	-	22,940
Trash Fund	-	6,605
	<u>\$ 74,150</u>	<u>\$ 74,150</u>

NOTE 13 – CONTINGENT LIABILITIES

The Town is subject to various claims arising from events occurring in its ordinary operations. Town management believes that the disposition of these matters will not have a material adverse effect on the financial position of the Town.

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the Town believes such disallowances, if any, will be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

Town of Paonia, Colorado

SCHEDULE OF REVENUES
BUDGET AND ACTUAL - GENERAL FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes				
General property taxes	\$ 133,063	\$ 133,063	\$ 133,475	\$ 412
Specific ownership taxes	18,000	18,000	22,291	4,291
Sales tax - town	370,805	370,805	428,910	58,105
Sales tax - county	115,000	115,000	142,649	27,649
Franchise taxes	58,800	58,800	57,754	(1,046)
Cigarette taxes	1,275	1,275	1,491	216
Delinquent taxes	50	50	-	(50)
Interest on delinquent taxes	300	300	408	108
Total taxes	<u>697,293</u>	<u>697,293</u>	<u>786,978</u>	<u>89,685</u>
Licenses and permits				
Liquor licenses	4,000	4,000	4,241	241
Building permits	47,900	47,900	26,095	(21,805)
Miscellaneous permits	1,800	1,800	1,155	(645)
Special reviews	2,000	2,000	1,666	(334)
VIN inspections	1,200	1,200	1,195	(5)
Total licenses and permits	<u>56,900</u>	<u>56,900</u>	<u>34,352</u>	<u>(22,548)</u>
Intergovernmental				
State				
Highway users tax	48,012	48,012	44,153	(3,859)
Motor vehicle fees	6,000	6,000	6,331	331
Severance tax	8,800	8,800	4,765	(4,035)
Mineral leasing	6,300	6,300	3,919	(2,381)
Culture and recreation	19,000	151,444	90,382	(61,062)
Other governments				
Road and bridge	6,500	6,500	7,947	1,447
Total intergovernmental revenue	<u>94,612</u>	<u>227,056</u>	<u>157,497</u>	<u>(69,559)</u>
Fines and forfeitures				
Court fines	500	500	717	217
Police fines	20,000	20,000	14,075	(5,925)
PD Grant	32,970	32,970	21,353	(11,617)
Miscellaneous	200	200	74	(126)
Total fines and forfeitures	<u>53,670</u>	<u>53,670</u>	<u>36,219</u>	<u>(17,451)</u>
Investment income	21,500	21,500	13,956	(7,544)
Miscellaneous	403,100	454,326	54,018	(400,308)
Total miscellaneous revenue	<u>424,600</u>	<u>475,826</u>	<u>67,974</u>	<u>(407,852)</u>
Total Revenues	<u>\$ 1,327,075</u>	<u>\$ 1,510,745</u>	<u>\$ 1,083,020</u>	<u>\$ (427,725)</u>

Town of Paonia, Colorado

SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Expenditures				
General Government				
Mayor and trustee	\$ -	\$ -	\$ 7,200	\$ (7,200)
Salaries and wages	63,064	63,064	36,421	26,643
Employee benefits	138	138	10,312	(10,174)
Contract labor	40,000	40,000	30,838	9,162
Supplies	4,900	4,900	57,105	(52,205)
Legal and professional fees	51,280	51,280	66,920	(15,640)
Telephone	1,950	1,950	1,157	793
Travel and meetings	10,700	10,700	909	9,791
Insurance and bonds	4,101	4,101	4,912	(811)
Utilities	4,800	4,800	4,473	327
Grant expenditures	-	132,444	127,629	4,815
Publishing ads	3,700	3,700	1,606	2,094
Dues and subscriptions	9,635	9,635	9,674	(39)
Audit fees	5,170	5,170	5,290	(120)
Postage	1,875	1,875	490	1,385
Human services	4,290	4,290	4,300	(10)
Town Hall expense	10,765	10,765	11,597	(832)
Data processing	11,825	11,825	12,814	(989)
Treasurer's fees	3,000	3,000	2,812	188
Total general government	<u>231,193</u>	<u>363,637</u>	<u>396,988</u>	<u>(33,351)</u>
Public Safety - Police Department				
Salaries and wages	302,094	302,094	209,353	92,741
Judge	-	-	4,950	(4,950)
Employee benefits	7,212	7,212	33,324	(26,112)
Supplies	2,600	2,600	6,127	(3,527)
Repairs and Maintenance	250	250	360	(110)
Legal services	975	975	4,588	(3,613)
Telephone	4,250	4,250	2,078	2,172
Travel and meetings	6,500	6,500	719	5,781
Insurance and bonds	20,313	20,313	20,613	(300)
Utilities	2,200	2,200	1,768	432
Vehicle expense	11,800	11,800	6,775	5,025
Dues and subscriptions	3,525	3,525	8,481	(4,956)
Miscellaneous	300	300	(1,418)	1,718
Publishing and ads	50	50	1,081	(1,031)
Data processing	16,300	16,300	15,535	765
FPPA	-	-	20,936	(20,936)
Total public safety	<u>378,369</u>	<u>378,369</u>	<u>335,270</u>	<u>43,099</u>

Town of Paonia, Colorado

SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Expenditures (continued from previous page)				
Public Works				
Salaries and wages	71,692	71,692	41,262	30,430
Employee benefits	1,691	1,691	13,382	(11,691)
Supplies	950	950	882	68
Repairs and maintenance	24,350	24,350	30,381	(6,031)
Legal and engineering	1,950	1,950	946	1,004
Telephone	560	560	832	(272)
Insurance and bonds	8,548	8,548	8,745	(197)
Utilities	20,715	20,715	16,706	4,009
Snow removal	17,400	17,400	8,456	8,944
Vehicle expense	7,500	7,500	9,864	(2,364)
Miscellaneous	660	51,886	1,647	50,239
Shop expense	4,000	4,000	3,063	937
Total public works	<u>160,016</u>	<u>211,242</u>	<u>136,166</u>	<u>75,076</u>
Culture and Recreation				
Salaries and wages	66,252	66,252	38,996	27,256
Employee benefits	1,375	1,375	12,283	(10,908)
Supplies	4,550	4,550	4,235	315
Repairs and maintenance	100,325	100,325	3,699	96,626
Telephone	400	400	481	(81)
Miscellaneous	1,800	1,800	8,549	(6,749)
Insurance bonds	4,045	4,045	4,079	(34)
Utilities	7,500	7,500	7,177	323
Park improvements	335,000	335,000	-	335,000
Contract services	2,000	2,000	8,061	(6,061)
Capital outlay	20,000	20,000	20,858	(858)
Vehicle expense	1,250	1,250	1,284	(34)
Total culture and recreation	<u>544,497</u>	<u>544,497</u>	<u>109,702</u>	<u>434,795</u>
Other Expenditures				
Capital Outlay	-	-	62,445	(62,445)
Transfers (in) out	13,000	13,000	(14,000)	27,000
	<u>13,000</u>	<u>13,000</u>	<u>48,445</u>	<u>(35,445)</u>
Total Expenditures	<u>1,327,075</u>	<u>1,510,745</u>	<u>1,026,571</u>	<u>484,174</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,449</u>	<u>\$ 56,449</u>

Town of Paonia, Colorado

SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF THE NET PENSION
ASSET (LIABILITY) - FPPA STATEWIDE DEFINED BENEFIT PLAN

Year Ended December 31, 2019 (Measurement Date)

	2019	2018	2017	2016	2015	2014
Town's portion of the net pension asset (liability)	0.0231%	0.0187%	0.0182%	0.0162%	0.0239%	0.0432%
Town's proportionate share of the net pension asset (liability)	\$ 13,092	\$ (23,649)	\$ 26,228	\$ (5,871)	\$ 421	\$ 48,715
Town's covered payroll	\$ 200,228	\$ 170,612	\$ 125,516	\$ 107,806	\$ 103,306	\$ 198,701
Town's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	6.54%	13.86%	20.90%	5.45%	0.41%	24.52%
Plan fiduciary net position as a percentage of the total pension asset	102.79%	95.20%	106.30%	98.21%	100.10%	106.80%

NOTES TO SCHEDULE

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Town is presenting information for those years for which information is available.

Town of Paonia, Colorado

SCHEDULE OF TOWN'S CONTRIBUTIONS TO THE PENSION PLAN
FPPA STATEWIDE DEFINED BENEFIT PLAN

Year Ended December 31, 2020

	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 16,018	\$ 13,649	\$ 10,024	\$ 10,442	\$ 6,946	\$ 8,910
Contributions in relation to the contractually required contribution	16,018	13,649	10,024	10,442	6,946	8,910
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	200,228	170,612	125,296	125,516	107,806	103,306
Contributions as a percentage of covered payroll	8.00%	8.00%	8.00%	8.32%	6.44%	8.62%

NOTES TO SCHEDULE

1) This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Town is presenting information for those years for which information is available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2020

RSI NOTE A – BUDGETARY INFORMATION

Budgets for governmental funds are adopted on a basis consistent with GAAP, except for long-term receivables and advances and capital lease financing, which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds.

SUPPLEMENTARY INFORMATION

Town of Paonia, Colorado

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

December 31, 2020

	Steet Capital Improvement Fund	Conservation Trust Fund	Sidewalk Fund	Space to Create Fund	Total Non-Major Governmental Funds
Asset					
Pooled cash	\$ 53,877	\$ 8,311	\$ -	\$ 13,165	\$ 75,353
Accounts receivable	-	-	2,852	-	2,852
Total assets	<u>53,877</u>	<u>8,311</u>	<u>2,852</u>	<u>13,165</u>	<u>78,205</u>
Fund Balance					
Committed					
Conservation	-	8,311	-	-	8,311
Sidewalk improvements	-	-	2,852	-	2,852
Street improvements	53,877	-	-	-	53,877
Space to create	-	-	-	13,165	13,165
Total fund balance	<u>\$ 53,877</u>	<u>\$ 8,311</u>	<u>\$ 2,852</u>	<u>\$ 13,165</u>	<u>\$ 78,205</u>

Town of Paonia, Colorado

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2020

	Street Capital Improvement Fund	Conservation Trust Fund	Sidewalk Fund	Space to Create Fund	Total Non-Major Governmental Funds
Revenues					
Taxes	\$ -	\$ 7,590	\$ -	\$ -	\$ 7,590
Fees and fines	-	-	31,054	-	31,054
Miscellaneous	-	4	-	41	45
Total revenues	-	7,594	31,054	41	38,689
Expenditures					
Current					
Public works	-	-	47,965	-	47,965
Culture and recreation	-	600	-	-	600
Capital projects	85,049	-	-	-	85,049
Total expenditures	85,049	600	47,965	-	133,614
Revenues in excess (deficiency) of expenditures	(85,049)	6,994	(16,911)	41	(94,925)
Other Financing Sources (Uses)					
Transfers in	48,151	-	-	-	48,151
Total other financing sources (uses)	48,151	-	-	-	48,151
Revenues and other sources in excess (deficiency) of expenditures and other sources (uses)	(36,898)	6,994	(16,911)	41	(46,774)
Fund balance, beginning	90,775	1,317	19,763	13,124	124,979
Fund balance, ending	\$ 53,877	\$ 8,311	\$ 2,852	\$ 13,165	\$ 78,205

Town of Paonia, Colorado

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SALES TAX CAPITAL IMPROVEMENT FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Sales tax	\$ 187,500	\$ 214,955	\$ 214,455	\$ (500)
Miscellaneous	7,650	7,650	8,150	500
Total revenues	<u>195,150</u>	<u>222,605</u>	<u>222,605</u>	<u>-</u>
Expenditures				
Capital outlay	198,750	226,205	216,848	9,357
Total expenditures	<u>198,750</u>	<u>226,205</u>	<u>216,848</u>	<u>9,357</u>
Other financing uses				
Transfers (out)	-	-	-	-
Net change in fund balance	<u>\$ (3,600)</u>	<u>\$ (3,600)</u>	<u>\$ 5,757</u>	<u>\$ 9,357</u>

Town of Paonia, Colorado

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPACE TO CREATE FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Grants	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)
Intergovernmental	45,000	45,000	-	(45,000)
Miscellaneous	200	200	41	(159)
Total revenues	<u>195,200</u>	<u>195,200</u>	<u>41</u>	<u>(195,159)</u>
Expenditures				
General government	<u>195,200</u>	<u>195,200</u>	-	<u>195,200</u>
Total expenditures	<u>195,200</u>	<u>195,200</u>	<u>-</u>	<u>195,200</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ 41</u>

Town of Paonia, Colorado

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SIDEWALK FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Sidewalk revenue	\$ 35,800	\$ 35,800	\$ 31,054	\$ (4,746)
Expenditures				
Legal services	500	500	-	(500)
Repairs and maintenance	35,200	35,200	47,965	(12,765)
Publishing and ads	100	100	-	100
Total expenditures	<u>35,800</u>	<u>35,800</u>	<u>47,965</u>	<u>(13,165)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,911)</u>	<u>\$ (17,911)</u>

Town of Paonia, Colorado

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CONSERVATION TRUST FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Lottery	\$ 9,000	\$ 9,000	\$ 7,590	\$ (1,410)
Interest income	8	8	4	(4)
Total revenues	<u>9,008</u>	<u>9,008</u>	<u>7,594</u>	<u>(1,414)</u>
Expenditures				
Parks	<u>9,008</u>	<u>9,008</u>	<u>600</u>	<u>8,408</u>
Revenues in excess (deficiency) of expenditures	<u>-</u>	<u>-</u>	<u>6,994</u>	<u>6,994</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,994</u>	<u>\$ 6,994</u>

Town of Paonia, Colorado

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - STREET CAPITAL IMPROVEMENT FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Highway users tax	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Engineering	3,000	3,000	-	3,000
Repairs and maintenance	-	-	-	-
Capital outlay	129,867	129,867	85,049	44,818
Total expenditures	132,867	132,867	85,049	47,818
Revenues in excess (deficiency) of expenditures	(132,867)	(132,867)	(85,049)	47,818
Other Financing Sources (Uses)				
Transfers in	45,107	45,107	48,151	3,044
Net change to fund balance	<u>\$ (87,760)</u>	<u>\$ (87,760)</u>	<u>\$ (36,898)</u>	<u>\$ 50,862</u>

Town of Paonia, Colorado

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - WATER FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Water charges	\$ 831,497	\$ 831,497	\$ 799,922	\$ (31,575)
Water taps	-	-	45,500	45,500
Sales and service	3,650	3,650	8,286	4,636
Water tank	4,550	4,550	5,850	1,300
Standby tap fees	44,115	44,115	53,584	9,469
Penalties	2,500	2,500	396	(2,104)
Rents	1,000	1,000	1,000	-
Grants	14,000	14,000	3,827	(10,173)
Miscellaneous revenue	-	-	755	755
Total revenues	<u>901,312</u>	<u>901,312</u>	<u>919,120</u>	<u>17,808</u>
Expenditures				
Salaries and wages	270,517	270,517	159,419	111,098
Employee benefits	3,736	3,736	50,732	(46,996)
John Norris retirement	20,160	20,160	20,160	-
Supplies	17,350	17,350	9,432	7,918
Legal and engineering	35,500	35,500	3,777	31,723
Repairs and maintenance	202,940	202,940	103,635	99,305
Professional fees	11,280	11,280	11,520	(240)
Telephone	4,175	4,175	4,468	(293)
Postage	4,900	4,900	4,244	656
Travel and meetings	3,500	3,500	32	3,468
Insurance and bonds	20,065	20,065	20,980	(915)
Utilities	25,000	25,000	30,926	(5,926)
Vehicle expense	10,000	10,000	7,938	2,062
Dues and subscriptions	1,850	1,850	1,849	1
Shop expense	4,250	4,250	3,617	633
Miscellaneous	11,465	11,465	11,904	(439)
Fees and permits	8,500	8,500	11,281	(2,781)
WPA loan	183,500	183,500	171,096	12,404
Drinking water revolving funds	23,350	23,350	23,343	7
Capital projects	15,000	15,000	-	15,000
Depreciation expense	-	-	325,068	(325,068)
Debt service, debt principal	-	-	(142,893)	142,893
Total expenditures	<u>877,038</u>	<u>877,038</u>	<u>832,528</u>	<u>44,510</u>
Other Financing Sources (Uses)				
Transfers (out)	<u>(24,274)</u>	<u>(24,274)</u>	<u>(32,605)</u>	<u>(8,331)</u>
Total other financing sources (uses)	<u>(24,274)</u>	<u>(24,274)</u>	<u>(32,605)</u>	<u>(8,331)</u>
Change in net position	-	-	53,987	53,987
Beginning net position, GAAP basis	<u>5,884,034</u>	<u>5,884,034</u>	<u>5,884,034</u>	<u>-</u>
Ending net position, GAAP basis	<u>\$ 5,884,034</u>	<u>\$ 5,884,034</u>	<u>5,938,021</u>	<u>\$ 53,987</u>
Adjustments for capital assets and debt			<u>(5,596,421)</u>	
Available working capital			<u>\$ 341,600</u>	

Town of Paonia, Colorado

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - SEWER FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Sewer charges	\$ 532,606	\$ 532,606	\$ 531,364	\$ (1,242)
Sewer taps	15,000	15,000	42,500	27,500
Grants	-	-	53,588	53,588
Interest	15,800	15,800	4,589	(11,211)
Miscellaneous revenue	-	-	2,172	2,172
Total revenues	<u>563,406</u>	<u>563,406</u>	<u>634,213</u>	<u>70,807</u>
Expenditures				
Salaries and wages	153,337	153,337	89,286	64,051
Employee benefits	961	961	26,799	(25,838)
Supplies	15,680	15,680	10,208	5,472
Repairs and maintenance	144,085	144,085	126,315	17,770
Professional fees	22,925	22,925	32,176	(9,251)
Telephone	1,600	1,600	1,578	22
Postage	2,100	2,100	2,125	(25)
Travel and meetings	2,000	2,000	32	1,968
Insurance and bonds	6,545	6,545	7,948	(1,403)
Utilities	34,000	34,000	31,325	2,675
Vehicle expense	6,500	6,500	7,704	(1,204)
Fees and permits	10,100	10,100	6,828	3,272
Bond issuance costs	-	-	75,050	(75,050)
Debt service payments	102,500	102,500	55,530	46,970
Gauging station	3,900	3,900	3,935	(35)
Depreciation	-	-	108,906	(108,906)
Capital outlay	15,000	15,000	-	15,000
Miscellaneous	27,820	27,820	16,738	11,082
Total expenditures	<u>549,053</u>	<u>549,053</u>	<u>602,483</u>	<u>(53,430)</u>
Other Financing Sources (Uses)				
Transfers (out)	<u>(14,354)</u>	<u>(14,354)</u>	<u>(22,940)</u>	<u>(8,586)</u>
Total other financing sources (uses)	<u>(14,354)</u>	<u>(14,354)</u>	<u>(22,940)</u>	<u>(8,586)</u>
Change in net position	14,353	14,353	8,790	17,377
Beginning net position, GAAP basis	3,783,687	3,783,687	3,783,687	-
Ending net position, GAAP basis	<u>\$ 3,798,040</u>	<u>\$ 3,798,040</u>	<u>3,792,477</u>	<u>\$ 17,377</u>
Adjustments for capital assets and debt			<u>(3,204,957)</u>	
Available working capital			<u>\$ 587,520</u>	

Town of Paonia, Colorado

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - TRASH FUND

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Garbage charges	\$ 216,000	\$ 216,000	\$ 221,323	\$ 5,323
Expenditures				
Salaries and wages	149,900	149,900	101,003	48,897
Employee benefits	3,561	3,561	34,572	(31,011)
Supplies	1,525	1,525	1,270	255
Repairs and maintenance	1,525	1,525	1,288	237
Legal and engineering	3,915	3,915	3,600	315
Telephone	500	500	570	(70)
Postage	1,000	1,000	1,029	(29)
Insurance and bonds	4,324	4,324	6,336	(2,012)
Utilities	1,900	1,900	3,037	(1,137)
Vehicle expense	13,550	13,550	7,859	5,691
Landfill fees	33,000	33,000	33,054	(54)
Miscellaneous	11,100	11,100	3,151	7,949
Depreciation	5,000	5,000	17,646	(12,646)
Capital outlay	6,500	6,500	-	6,500
Total expenditures	<u>237,300</u>	<u>237,300</u>	<u>214,415</u>	<u>22,885</u>
Other Financing Sources (Uses)				
Transfers (out)	(6,480)	(6,480)	(6,605)	(125)
Total other financing sources (uses)	<u>(6,480)</u>	<u>(6,480)</u>	<u>(6,605)</u>	<u>(125)</u>
Change in net position	(27,780)	(27,780)	303	28,083
Beginning net position, GAAP basis	282,997	282,997	282,997	-
Ending net position, GAAP basis	<u>\$ 255,217</u>	<u>\$ 255,217</u>	<u>283,300</u>	<u>\$ 28,083</u>
Adjustments for capital assets			<u>152,932</u>	
Available working capital			<u>\$ 130,368</u>	

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT	City or County: PAONIA
	YEAR ENDING : December 2020
This Information From The Records Of (example - City of _ or County of TOWN OF PAONIA)	Prepared By: CINDY JONES Phone: 970-527-4101

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	247,006
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	172,484
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	
2. General fund appropriations	40,000	b. Snow and ice removal	8,456
3. Other local imposts (from page 2)	330,891	c. Other	
4. Miscellaneous local receipts (from page 2)	20,253	d. Total (a. through c.)	8,456
5. Transfers from toll facilities		4. General administration & miscellaneous	
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	78,405
a. Bonds - Original Issues		6. Total (1 through 5)	506,351
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	391,144	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	59,611	2. Notes:	
D. Receipts from Federal Government (from page 2)	0	a. Interest	
E. Total receipts (A.7 + B + C + D)	450,754	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	506,351

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	749,515	450,754	506,351	693,919	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT		STATE: Colorado	
		YEAR ENDING (mm/yy): December 2020	
II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	4,266
b. Other local imposts:		b. Traffic Fines & Penalties	14,792
1. Sales Taxes	201,541	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	107,059	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	1,195
5. Specific Ownership &/or Other	22,291	g. Other Misc. Receipts	
6. Total (1. through 5.)	330,891	h. Other	
c. Total (a. + b.)	330,891	i. Total (a. through h.)	20,253
	(Carry forward to page 1)		(Carry forward to page 1)
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	45,332	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	6,331	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)	7,947	f. Other Federal	
f. Total (a. through e.)	14,278	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	59,611	3. Total (1. + 2.g)	
			(Carry forward to page 1)
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation		247,006	247,006
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	247,006	247,006
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	247,006	247,006
			(Carry forward to page 1)
Notes and Comments:			

OTHER SUPPLEMENTARY INFORMATION (UNAUDITED)


Town of Paonia, Colorado

OLD PENSION PLAN

For the Year Ended December 31, 2020


The Town has a closed pension plan with one former employee included in the estimated liability. The last actuarial valuation performed on the plan was December 31, 2012, using future projected cash flow discounted by a yield curve rate utilizing expected mortality rates. The actuarial assumptions included a 3.5% interest rate. The Town is contributing annually an amount equal to the required contribution determined by the actuarial valuation. The Town pays the required yearly contribution of \$20,160 out of the Water Fund. Based on the actuarial valuation and the yearly payments made, the estimated remaining liability due on the plan is \$140,331.

AGENDA SUMMARY FORM

	Roll Call		
Summary:			
Notes:			
Possible Motions:			
Motion by: _____ 2 nd : _____ vote: _____			
Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran


July 22, 2021

AGENDA SUMMARY FORM

	Approval of Agenda		
Summary:			
Notes:			
Possible Motions:			
Motion by: _____ 2 nd : _____ vote: _____			
Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran


July 20, 2021

AGENDA SUMMARY FORM

	Announcements		
Summary:			
Notes:			
Possible Motions:			
Motion by: _____ 2 nd : _____ vote: _____			
Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran

July 20, 2021

AGENDA SUMMARY FORM

	<p>Drought Update and Town Water Information</p>		
<p>Summary: Discussion of current spring flows and drought stages.</p>			
<p>Notes:</p> <p>Included in the packet is the monthly water data spreadsheet. To date staff does not believe we need to move to a stage II drought restriction. Town continues to spill a small amount (less than 1,000 gallons a day) at the 2MG plant, and with the addition of the 1MG plant coming online the week of July 26th – 30th we continue to hold within the stage I restriction parameters. Staff respectfully requests all water users continue to restrict treated water use as much as possible.</p>			
<p>Possible Motions:</p> <p>Motion by: _____ 2nd: _____ vote: _____</p>			
Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:

July 22, 2021

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	TO DATE TOTAL
2MG	ONLINE	ONLINE	ONLINE	ONLINE	ONLINE	ONLINE	
RAW WATER REYNOLDS CREEK SPRING	2,762,470	2,569,620	2,738,540	2,377,130	2,430,270	2,158,510	15,036,540
RAW WATER GERMAN CREEK SPRINGS *	METER BROKEN	METER BROKEN	METER BROKEN	METER BROKEN	METER BROKEN	1st Month Data Collection	
WATER PRODUCED***	4524810***	8853790***	13562220***	5014510***	7,817,900	16,300,600	24,118,500
STORAGE TANK LEVEL	29.46	29.72	30.23	29.98	28.95	30.13	
SPILL AMOUNT	412,410	534,970	537,370	595,120	3,077,486	1,197,480	6,354,836
BACK WASH WATER **	163,550	319,870	500,720	153,240	129,680	111,990	1,379,050
WATER SOLD	5,503,144	6,912,361	4,422,485	7,489,338	8,627,540	10,914,410	43,869,278
TOTAL NUMBER OF TAPS	1,610	1,610	1,610	1,610	1,610	1,610	

**** BACK WASH WATER IS INCLUDED IN PRODUCED WATER BUT IS NOT INCLUDED IN SOLD WATER**

***** DISCREPANCY NOTED BETWEEN FILTERTECH MASTER METER AND COMPUTER SOFTWARE.**

SKEWED NUMBERS MARKED WITH ASTERISK THROUGH MAY 15TH

NOTE: DATA IS APPROXIMATION ONLY AND DOES NOT ACCOUNT FOR USAGE ESTIMATION MONTHS, FIRE HYDRANT AND WATERLINE FLUSHES, NON-METERED ACCOUNTS, SPILL AT SPRINGS

SIX RAW WATER SPRINGS CONVERGE AND FEED THE 2MG SYSTEM AT TWO POINTS, KNOWN AS THE GERMAN CREEK LINE (GC) AND THE REYNOLDS CREEK LINE (RC).

AGENDA SUMMARY FORM



Resolution 2021-07 Rescind Local Disaster Declaration

Summary:

A resolution rescinding Resolution 2021-05 Local Disaster Declaration.

Notes:

Following the rescinding of Resolution 2021-05 Town Hall will resume regular hours effective August 2, 2021.

Mon-Fri 8am – 12:30pm, 1:30pm – 4:30pm

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 22, 2021

**TOWN OF PAONIA, COLORADO
RESOLUTION 2021-07**

**RESOLUTION RECINDING 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, the Town has been operating under a local disaster declaration dating back to March 23, 2020 in an effort to enact an emergency response and mitigation to the COVID-19 pandemic; and

WHEREAS, on April 14, 2020, the Town of Paonia adopted a resolution recommending the use of face coverings inside of public places to slow the spread of COVID-19; and

WHEREAS, Effective July 8, 2021, Governor Jared Polis rescinded the State of Colorado COVID-19 health emergency declarations; and

WHEREAS, the receipt of CARES Act, or other State or federal funds is no longer tied to the declaration of a local disaster; and

WHEREAS, the Town of Paonia has resumed in person public meetings;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF TRUSTEES:


1. The Town of Paonia Declaration of a Local Disaster is hereby rescinded.
2. It is strongly advised those who are not yet fully vaccinated or don't intend to get the COVID-19 vaccine to continue to wear masks in certain settings to prevent the spread of COVID-19.

Mary Bachran, Mayor

ATTEST:

Corinne Ferguson, Town Clerk

AGENDA SUMMARY FORM

	Visitor's & Guests		
Summary:			
Notes:			
Possible Motions:			
Motion by: _____ 2 nd : _____ vote: _____			
Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran

July 20, 2021

AGENDA SUMMARY FORM



Administrator's Report
Town Attorney Report

Summary: Staff Reports and Police Blotter will be provided monthly at the first meeting of the Board of Trustees.

Notes:

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

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

“The first responsibility of a leader is to define reality. The last is to say thank you. In between, the leader is a servant.” Max DePree

Administrators Report for July 27, 2021

Please note: This report is not a comprehensive list of all projects but acts as a highlight for included packet documents, ongoing, and upcoming projects.

Previous Meetings Follow-up:

1. As requested at the July 13th meeting, I have included the sales tax revenue spreadsheet with an additional 3% total line in the packet following this report.
2. The virtual plant tour video for the wastewater treatment plants is complete and delivered. It can be accessed via YouTube following this link: <https://youtu.be/-zL0okGKAj4> and on the Town website as of Tuesday, July 20th.

Updates:

1. The annual paint recycling event was successful with dozens of cans of both residential and commercial paint recycled.
2. The Asset Inventory/Capital Improvement Plan Draft is under review by the Treasurer and Finance Committee.
3. Staff met on-site at Town Park July 20th to discuss suggestions regarding park maintenance with community member volunteer.
4. The Delta County School District has confirmed they will no longer be in need of use of the facilities located at Paonia Town Park but will continue the contract use for the Apple Valley tennis courts.
5. The posting for the open position on the Board of Adjustment/Board of Appeals has been on the website, posted on flyers, and multiple interest applications have been picked up. By the deadline of July 22nd, the Town only received three applications for the five open seats. I will republish the information and share via social media this week. Please help spread the word. The application/letter of interest period has been extended to August 5th and will be on the August 10th agenda – if we have enough applicants.
6. Public Works Director Loberg did not pass the B licensing portion of testing. Contract extension has been provided to EPC for signature. July interim contract fee of \$250 is included in disbursements.

From the desk of Corinne Ferguson
Town Administrator/Clerk

7. The 2021 Paonia Spring Cleanup Week data is attached following this written report.
8. The Town Hall Enlighten solar report is attached.

Upcoming:

1. An agenda item regarding the costs associated with the bulk fill station in relation to the current fee structure is scheduled for an August meeting – agenda size permitting.
2. The WSCC & Nature Connection MOU and costs associated with the trails project will be included in an upcoming packet.
3. An updated debt reserve discussion will follow on an upcoming agenda now that the audit is complete.
4. Discussion of use for the remaining Boettcher funds in support of the Paonia Creative District is slated for a meeting in August – contingent on agenda size and NFVCC receipt of bids pending for potential projects.
5. We are scheduling with SGM to attend an upcoming Board meeting to present the GIS Mapping and answer any questions. A date has not been finalized.

2021 Paonia Spring Clean Follow-up

The Paonia spring cleanup is an ongoing event that, according to minutes, has been provided by the Town in various forms dating back to 1989. The 2021 annual event occurred May 24th through the 28th. There were approximately an additional 24 tons of extra refuse taken to the Adobe Buttes Landfill by our trash crew using our equipment. The tipping fee increase for the month of May was about \$1,100 over the average monthly tipping fee for Paonia in 2021. The dumpster rental located at Town Park was an additional \$1,006, which includes \$219 in charges for prohibited items such as tires and mattresses placed inside the dumpster.

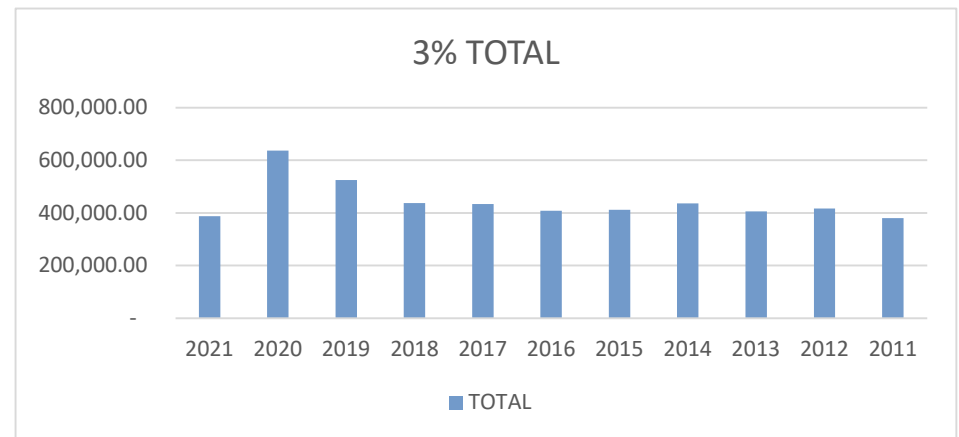
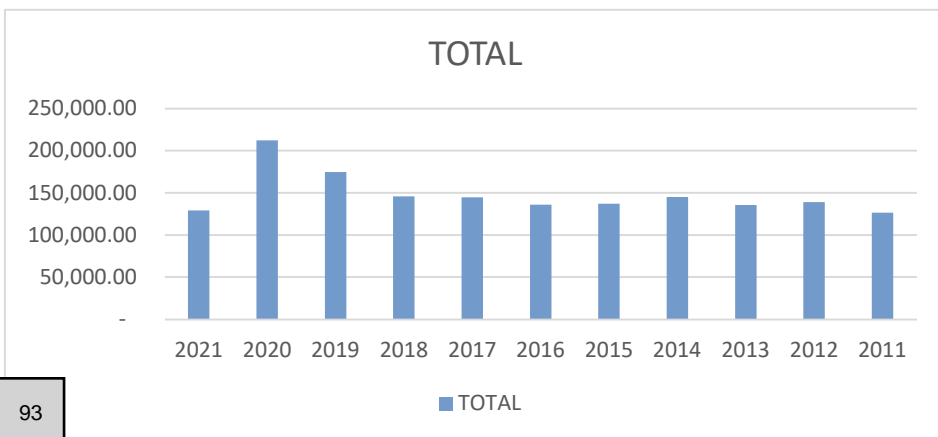
Excluding manpower and fuel, the event cost an additional \$2,106 and in return 24 tons of refuse was removed from Town. A down-side was the misuse of the dumpster and use by out-of-Town individuals.

Staff plans to offer a one-day clean-up this fall, scheduled on regular trash days only. No dumpster will be offered. This option presents itself as easier to manage by our small trash crew as well as removes the ability for out-of-Town users to dump trash within Town limits at tax-payers cost.

2020 ORIGINAL BUDGET = \$187,500.00 7
 2021 ORIGINAL BUDGET= \$210,290.00

1% TOWN OF PAONIA SALES TAX HISTORY

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	3% TOTAL
2021	18,447.86	21,258.55	16,530.08	14,755.73	19,335.56	18,697.98	19,958.49	-	-	-	-	-	128,984.25	386,952.74
	14.015%	22.810%	13.434%	11.277%	27.036%	2.294%	9.751%	-100.000%	-100.000%	-100.000%	-100.000%	-100.000%	-39.212%	
2020	16,180.27	17,310.18	14,572.42	13,260.35	15,220.52	18,278.63	18,185.26	20,395.98	19,622.17	18,007.25	21,409.39	19,744.94	212,187.36	636,562.08
	60.219%	24.013%	31.210%	30.067%	23.638%	35.484%	24.754%	28.101%	12.003%	4.144%	-3.076%	22.349%	21.461%	
2019	10,098.88	13,958.34	11,106.22	10,194.98	12,310.53	13,491.39	14,576.91	15,921.83	17,519.34	17,290.71	22,088.92	16,138.21	174,696.26	524,088.77
	-11.979%	-8.346%	14.068%	10.940%	11.277%	15.981%	8.267%	53.180%	39.223%	18.713%	51.176%	37.289%	19.903%	
2018	11,473.28	15,229.39	9,736.50	9,189.63	11,062.95	11,632.44	13,463.92	10,394.22	12,583.67	14,565.19	14,611.35	11,754.93	145,697.45	437,092.34
	-6.497%	40.368%	0.000%	-12.305%	8.661%	10.377%	-2.207%	-27.075%	-1.680%	12.007%	-2.472%	-0.259%	0.727%	
2017	12,270.51	10,849.60	9,736.50	10,479.06	10,181.13	10,538.80	13,767.79	14,253.29	12,798.70	13,003.87	14,981.76	11,785.43	144,646.42	433,939.25
	15.891%	4.810%	-2.966%	1.767%	-4.149%	2.161%	17.824%	4.624%	16.025%	5.638%	10.884%	2.754%	6.484%	
2016	10,587.94	10,351.67	10,034.09	10,297.08	10,621.80	10,315.85	11,685.01	13,623.39	11,030.98	12,309.88	13,511.19	11,469.60	135,838.43	407,515.29
	25.867%	-22.283%	-10.002%	21.472%	-5.108%	-17.818%	4.826%	3.787%	-8.692%	8.414%	-0.155%	7.126%	-0.885%	
2015	8,412.00	13,319.76	11,149.29	8,476.92	11,193.60	12,552.46	11,147.06	13,126.26	12,081.00	11,354.55	13,532.20	10,706.65	137,051.72	411,155.16
	-20.221%	7.998%	11.698%	-11.333%	-1.092%	5.186%	-18.275%	1.433%	-11.211%	-14.733%	-6.870%	-6.468%	-5.580%	
2014	10,544.07	12,333.32	9,981.60	9,560.44	11,317.15	11,933.63	13,639.69	12,940.84	13,606.38	13,316.53	14,530.45	11,447.04	145,151.10	435,453.29
	0.814%	12.785%	2.509%	19.085%	5.647%	26.542%	19.287%	-6.400%	6.695%	5.726%	16.103%	-11.361%	7.249%	
2013	10,458.93	10,935.27	9,737.34	8,028.25	10,712.25	9,430.58	11,434.34	13,825.67	12,752.64	12,595.33	12,515.10	12,914.29	135,339.97	406,019.91
	14.566%	-21.287%	7.987%	-24.559%	6.040%	-18.046%	-4.741%	-5.210%	1.340%	8.857%	-2.184%	17.450%	-2.509%	
2012	9,129.15	13,892.58	9,017.15	10,641.76	10,102.05	11,507.22	12,003.48	14,585.60	12,583.99	11,570.50	12,794.58	10,995.55	138,823.57	416,470.71
	-1.113%	29.226%	2.534%	31.301%	-0.834%	22.385%	23.183%	4.310%	14.093%	-1.781%	-15.788%	31.571%	9.691%	
2011	9,231.90	10,750.63	8,794.27	8,104.88	10,187.00	9,402.47	9,744.42	13,983.00	11,029.63	11,780.29	15,193.24	8,357.10	126,558.79	379,676.37



From: Enlighten <donotreply@enphaseenergy.com>
Sent: Friday, July 16, 2021 9:37 AM
Subject: Monthly Energy Production Report for Paonia Town Hall



Monthly Energy Production Report for Paonia Town Hall

Enphase Energy maximizes your solar energy production and keeps you informed about your system. Your monthly energy report shows how your system performed and how much you contributed to offsetting the global carbon footprint.

For more details on these production results, please visit your [Enphase® system](#).

Week	Peak Power	Energy Produced
06/01/2021 - 06/07/2021	3.48 kW	169 kWh
06/08/2021 - 06/14/2021	3.50 kW	188 kWh
06/15/2021 - 06/21/2021	3.39 kW	177 kWh
06/22/2021 - 06/28/2021	3.50 kW	167 kWh
06/29/2021 - 06/30/2021	3.54 kW	49.7 kWh
June 2021 Total:		751 kWh
Previous Month Total:		714 kWh
Year to Date:		3.81 MWh

Your **Carbon Offset** for this month: 1,144 lbs

You have offset the equivalent of: **13 Trees**



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This is an automated system notification from Enphase Energy Inc.,
1420 N. McDowell Blvd., Petaluma, CA 94954, USA.



MEMORANDUM

To: Board of Trustees, Town of Paonia
From: Bo James Nerlin, Esq.
Re: Town Attorney Report
Date: 6/4/2021
CC: Ms. Corinne Ferguson

The purpose of this memorandum is to outline several projects that I have been working on as Town Attorney. This is to serve as a brief overview and not a comprehensive list.

Liquor Licensing

Enclosed with the packet is a revised ordinance that removes the distance from locations where the onsite consumption of alcohol is allowed and schools, childcare facilities, etc. This ordinance also allows for bed and breakfast liquor permits.

Resolution rescinding Disaster Declaration

Enclosed in the packet is a Resolution rescinding the Board’s emergency disaster declaration regarding the Covid-19 Pandemic. This resolution does not rescind the Board’s recommended use of face coverings.

Riverbank – SIA / CCRS

The applicant has requested that this matter be tabled for a future discussion.


Dark skies Ordinance

Enclosed is a copy of a proposed ordinance introducing the dark skies regulations, as developed by Dark Skies Paonia.

Board Formations and Ordinances

I have a prior commitment on August 3, 2021, but I would like to attend any special meetings of the Board to develop and clarify Board and Committee roles.

AGENDA SUMMARY FORM

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

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	REMAINING BUDGET
		MAY ACTUAL	APRIL ACTUAL	MARCH ACTUAL	CUR YTD ACTUAL	5 MO BUDGET	REMAINING BUDGET	ORIG BUDGET	% OF BUDGET	
ADMINISTRATION										
10-3101	PROPERTY TAXES	6,611.36	32,714.15	15,662.30	105,948.07	55,877.92	50,070.15	134,107.00	79.00%	(28,158.93)
10-3103	SALES TAX - TOWN	-	-	991.00	991.00	412.92	578.08	991.00	100.00%	-
10-3108	PENALTY & INTEREST	25.64	15.56	5.64	51.93	137.50	(85.57)	330.00	15.74%	(278.07)
10-3109	DELINQUENT TAX	-	-	0.05	13.16	12.50	0.66	30.00	43.87%	(16.84)
10-3110	ABATEMENTS	-	(434.47)	434.47	-	-	-	-	-	-
10-32-01	LIQUOR LICENSES	627.00	650.00	550.00	2,002.00	1,520.83	481.17	3,650.00	54.85%	(1,648.00)
12-32-04	SPECIAL REVIEWS	289.35	250.00	-	539.35	416.67	122.68	1,000.00	53.94%	(460.65)
10-35-04	INTEREST INCOME	151.68	128.62	368.95	885.35	4,333.33	(3,447.98)	10,400.00	8.51%	(9,514.65)
10-35-05	LATE CHARGES	536.00	527.00	636.00	3,133.00	1,041.67	2,091.33	2,500.00	125.32%	633.00
10-35-06	OTHER INCOME	-	-	-	-	-	-	-	-	-
10-35-15	REFUND OF EXPENDITURES	1,502.00	(1,431.00)	1,431.00	1,557.40	-	1,557.40	-	-	1,557.40
10-35-16	RESTITUTION	467.70	1,051.00	-	1,543.85	2,375.00	(831.15)	5,700.00	27.09%	(4,156.15)
10-35-20	GRANT REVENUE	-	-	-	-	-	-	-	-	-
		10,210.73	33,470.86	20,079.41	116,665.11	66,128.33	50,536.78	158,708.00	73.51%	(42,042.89)
10-41-01	MAYOR & TRUSTEES	-	-	1,800.00	1,800.00	3,000.00	1,200.00	7,200.00	25.00%	(5,400.00)
10-41-02	TOWN ADMIN/CONTRACT LABOR	-	-	-	-	-	-	-	-	-
10-41-03	SALARIES & WAGES	786.32	1,179.43	1,086.28	4,619.50	7,608.97	2,989.47	18,261.52	25.30%	(13,642.02)
10-41-04	EMPLOYER FICA	46.16	69.24	176.36	384.81	655.20	270.39	1,572.47	24.47%	(1,187.66)
10-41-05	EMPLOYER MEDICARE	10.80	16.20	41.26	90.03	153.23	63.20	367.75	24.48%	(277.72)
10-41-06	UNEMPLOYMENT TAX	2.36	3.54	2.31	12.92	21.20	8.28	50.89	25.39%	(37.97)
10-41-07	INSURANCE BENEFITS	184.02	365.84	184.00	920.03	1,818.72	898.69	4,364.93	21.08%	(3,444.90)
10-41-08	PENSION BENEFITS	38.80	58.20	38.80	213.40	563.10	349.70	1,351.44	15.79%	(1,138.04)
10-41-10	WORKMENS COMPENSATION	-	-	-	123.90	54.58	(69.32)	131.00	94.58%	(7.10)
	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
10-41-15	OFFICE SUPPLIES	499.11	318.89	653.69	1,498.63	1,640.42	141.79	3,937.00	38.07%	(2,438.37)
10-41-16	OPERATING SUPPLIES	36.05	52.95	55.89	178.25	300.42	122.17	721.00	24.72%	(542.75)
10-41-17	POSTAGE	249.27	-	33.17	282.44	187.50	(94.94)	450.00	62.76%	(167.56)
10-41-20	LEGAL SERVICES	4,946.66	3,385.66	5,585.66	19,084.64	21,316.67	2,232.03	51,160.00	37.30%	(32,075.36)
	ELECTION	-	-	-	-	-	-	-	-	-
10-41-21	AUDIT & BUDGET EXPENSE	-	-	-	-	1,879.17	1,879.17	4,510.00	0.00%	(4,510.00)
10-41-22	REPAIRS & MAINTENANCE	-	-	-	-	-	-	-	-	-
10-41-25	TOWN HALL EXPENSE	778.62	759.28	1,501.42	4,528.27	4,867.92	339.65	11,683.00	38.76%	(7,154.73)
10-41-26	TRAVEL & MEETINGS	71.19	92.13	-	312.63	4,495.83	4,183.20	10,790.00	2.90%	(10,477.37)
10-41-27	INSURANCE & BONDS	-	-	-	4,072.88	1,569.17	(2,503.71)	3,766.00	108.15%	306.88
10-41-28	UTILITIES	399.68	397.35	231.10	1,966.80	1,835.42	(131.38)	4,405.00	44.65%	(2,438.20)
10-41-29	TELEPHONE	235.01	235.01	235.39	1,219.79	477.92	(741.87)	1,147.00	106.35%	72.79
10-41-30	PUBLISHING & ADS	982.61	1,173.53	94.37	2,296.99	625.00	(1,671.99)	1,500.00	153.13%	796.99
10-41-31	DUES & SUBSCRIPTIONS	32.00	75.00	769.00	5,624.69	4,042.92	(1,581.77)	9,703.00	57.97%	(4,078.31)
10-41-33	DATA PROCESSING	891.61	1,188.47	574.33	6,474.01	5,719.17	(754.84)	13,726.00	47.17%	(7,251.99)
10-41-43	CULTURAL EVENTS	-	-	-	-	354.17	354.17	850.00	0.00%	(850.00)
10-41-44	HUMAN SERVICES	-	-	3,800.00	3,950.00	1,770.83	(2,179.17)	4,250.00	92.94%	(300.00)
10-41-90	TREASURER'S FEE	140.69	693.88	332.18	2,248.44	1,170.83	(1,077.61)	2,810.00	80.02%	(561.56)
	MISCELLANEOUS	5,593.00	6,775.00	150.00	17,072.42	-	(17,072.42)	-	-	17,072.42
	TRANSFERS/GRANT EXP	-	15,299.00	5,028.00	20,327.00	-	(20,327.00)	-	-	20,327.00
		15,923.96	32,138.60	22,373.21	99,302.47	66,128.33	(33,174.14)	158,708.00	62.57%	(59,405.53)
		(5,713.23)	1,332.26	(2,293.80)	17,362.64	-	17,362.64	-	-	17,362.64
	BEGINNING RESERVE				12,936.79	12,936.79	12,936.79	12,936.79		12,936.79
	INCOME	10,210.73	33,470.86	20,079.41	116,665.11	66,128.33	50,536.78	158,708.00		(42,042.89)
	EXPENDITURE	15,923.96	32,138.60	22,373.21	99,302.47	66,128.33	(33,174.14)	158,708.00		(59,405.53)
	ADJUSTMENT									
	NET CHANGE	(5,713.23)	1,332.26	(2,293.80)	17,362.64	-	17,362.64	-		17,362.64
	ENDING RESERVE				30,299.43	12,936.79	30,299.43	12,936.79		30,299.43

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021	REMAINING BUDGET	2021	42%	REMAINING BUDGET
		MAY ACTUAL	APRIL ACTUAL	MARCH ACTUAL	CUR YTD ACTUAL	5 MO BUDGET		ORIG BUDGET	% OF BUDGET	
BUILDING										
12-31-03	SALES TAX - TOWN		-	1,194.00	1,194.00	497.50	696.50	1,194.00	0.00%	-
12-32-03	BUILDING PERMITS	3,343.55	3,255.20	1,579.50	9,473.45	12,500.00	(3,026.55)	30,000.00	31.58%	(20,526.55)
		3,343.55	3,255.20	2,773.50	10,667.45	12,997.50	(2,330.05)	31,194.00	34.20%	(20,526.55)
12-43-03	SALARIES & WAGES	137.02	205.48	136.98	752.60	747.95	(4.65)	1,795.09	41.93%	(1,042.49)
	CONTRACT LABOR	5,328.00	-	-	6,333.00	11,166.67	4,833.67	26,800.00	23.63%	(20,467.00)
12-43-04	EMPLOYER FICA	8.02	12.03	8.02	44.24	46.21	1.97	110.91	39.89%	(66.67)
12-43-05	EMPLOYER MEDICARE	1.88	2.82	1.88	10.37	10.81	0.44	25.94	39.98%	(15.57)
12-43-06	UNEMPLOYMENT TAX	0.42	0.63	0.42	2.31	2.24	(0.07)	5.37	43.02%	(3.06)
12-43-07	HEALTH INSURANCE	33.64	66.84	33.62	168.13	173.17	5.04	415.60	40.45%	(247.47)
12-43-08	PENSION	6.76	10.14	6.76	37.18	68.79	31.61	165.09	22.52%	(127.91)
12-43-10	WORKMENS COMPENSATION	-	-	-	16.20	7.50	(8.70)	18.00	90.00%	(1.80)
12-43-15	OFFICE SUPPLIES	-	-	-	-	207.08	207.08	497.00	0.00%	(497.00)
12-43-16	OPERATING SUPPLIES	-	-	-	-	-	-	-	-	-
12-43-17	POSTAGE	-	-	-	-	20.83	20.83	50.00	0.00%	(50.00)
12-43-20	LEGAL SERVICES	-	-	-	-	-	-	-	-	-
12-43-23	VEHICLE EXPENSE	-	-	-	-	-	-	-	-	-
12-43-26	TRAVEL & MEETINGS	-	-	-	-	-	-	-	-	-
12-43-27	INSURANCE & BONDS	-	-	-	777.80	323.33	(454.47)	776.00	100.23%	1.80
12-43-29	TELEPHONE	-	-	-	-	-	-	-	-	-
12-43-30	PUBLISHING & ADS	-	-	-	-	-	-	-	-	-
12-43-31	DUES & SUBSCRIPTIONS	-	-	145.00	145.00	222.92	77.92	535.00	27.10%	(390.00)
	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
		5,515.74	297.94	332.68	8,286.83	12,997.50	4,710.67	31,194.00	26.57%	(22,907.17)
		(2,172.19)	2,957.26	2,440.82	2,380.62	-	2,380.62	-	-	2,380.62
	BEGINNING RESERVE				2,000.00	2,000.00	2,000.00	2,000.00		2,000.00
	INCOME	3,343.55	3,255.20	2,773.50	10,667.45	12,997.50	(2,330.05)	31,194.00		(20,526.55)
	EXPENDITURE	5,515.74	297.94	332.68	8,286.83	12,997.50	4,710.67	31,194.00		(22,907.17)
	ADJUSTMENT									
	NET CHANGE	(2,172.19)	2,957.26	2,440.82	2,380.62	-	2,380.62	-		2,380.62
	ENDING RESERVE				4,380.62					4,380.62
	DESIRED									
	EXCESS									

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	REMAINING BUDGET
		MAY ACTUAL	APRIL ACTUAL	MARCH ACTUAL	CUR YTD ACTUAL	5 MO BUDGET	REMAINING BUDGET	ORIG BUDGET	% OF BUDGET	
LAW ENFORCEMENT										
14-31-02	S.O. AUTO TAXES	2,061.84	2,085.72	1,733.29	9,504.89	7,916.67	1,588.22	19,000.00	50.03%	(9,495.11)
14-31-03	SALES TAX - TOWN	19,335.56	14,755.73	16,530.08	71,879.93	72,482.08	(602.15)	173,957.00	41.32%	(102,077.07)
14-31-04	SALES TAX - COUNTY	33,100.78	26,685.20	25,091.01	98,746.09	52,791.67	45,954.42	126,700.00	77.94%	(27,953.91)
		-	-	-	-	67,500.00	(67,500.00)	162,000.00	0.00%	(162,000.00)
14-31-06	CIGARETTE TAX	121.59	41.59	-	760.91	583.33	177.58	1,400.00	54.35%	(639.09)
14-32-06	VIN INSPECTIONS	265.00	135.00	285.00	860.00	481.25	378.75	1,155.00	74.46%	(295.00)
14-33-02	MOTOR VEHICLE - \$1.50	227.26	258.74	205.00	1,015.40	1,093.75	(78.35)	2,625.00	38.68%	(1,609.60)
14-33-03	MOTOR VEHICLE - \$2.50	315.00	380.00	325.00	1,527.50	1,550.00	(22.50)	3,720.00	41.06%	(2,192.50)
14-34-01	COURT FINES	122.50	-	300.00	722.50	166.67	555.83	400.00	180.63%	322.50
14-34-02	POLICE FINES	645.00	1,987.00	542.00	9,445.00	7,177.08	2,267.92	17,225.00	54.83%	(7,780.00)
14-34-03	MISCELLANEOUS FINES-BONDS	-	-	5.00	10.00	-	10.00	-	-	10.00
14-34-04	OTHER AGENCY SCHOOL (SRO)	3,900.00	-	-	3,900.00	-	3,900.00	-	-	3,900.00
		-	-	-	-	4,166.67	(4,166.67)	10,000.00	0.00%	(10,000.00)
14-34-05	DOG TAGS	-	40.00	30.00	165.00	125.00	40.00	300.00	55.00%	(135.00)
14-34-50	PD Grant	-	-	-	-	2,250.00	(2,250.00)	5,400.00	0.00%	(5,400.00)
		60,094.53	46,368.98	45,046.38	198,537.22	218,284.17	(19,746.95)	523,882.00	37.90%	(325,344.78)
14-42-01	SALARIES & WAGES	-	(3,861.00)	-	(3,861.00)	4,000.00	7,861.00	9,600.00	-40.22%	(13,461.00)
14-42-02	JUDGE	525.00	525.00	525.00	2,625.00	4,000.00	1,375.00	9,600.00	27.34%	(6,975.00)
14-42-03	SALARIES & WAGES	25,219.53	40,959.88	24,573.70	134,477.33	133,556.15	(921.18)	320,534.77	41.95%	(186,057.44)
14-42-04	EMPLOYER FICA	136.10	187.89	136.10	734.45	529.03	(205.42)	1,269.67	57.85%	(535.22)
14-42-05	EMPLOYER MEDICARE	356.38	572.03	344.36	1,900.21	1,946.52	46.31	4,671.64	40.68%	(2,771.43)
14-42-06	UNEMPLOYMENT TAX	77.24	124.47	75.31	411.37	402.73	(8.64)	966.55	42.56%	(555.18)
14-42-07	INSURANCE BENEFITS	1,853.50	5,082.47	2,302.59	11,091.78	20,263.82	9,172.04	48,633.17	22.81%	(37,541.39)
	PENSION BENEFITS	445.84	675.36	450.94	2,381.83	-	(2,381.83)	-	-	2,381.83
14-42-10	WORKMENS COMPENSATION	-	-	-	8,972.49	3,922.92	(5,049.57)	9,415.00	95.30%	(442.51)
14-42-11	FPPA PENSION	1,804.98	2,710.65	1,746.61	9,602.95	10,202.83	599.88	24,486.80	39.22%	(14,883.85)
14-42-12	FPPA D & D	637.05	956.70	616.45	3,389.28	3,601.00	211.72	8,642.40	39.22%	(5,253.12)
14-42-15	OFFICE SUPPLES	69.78	-	117.04	186.82	545.83	359.01	1,310.00	14.26%	(1,123.18)
14-42-16	OPERATING SUPPLIES	2.77	271.74	233.75	1,065.11	4,772.08	3,706.97	11,453.00	9.30%	(10,387.89)
14-42-17	POSTAGE	53.47	-	35.97	90.44	97.92	7.48	235.00	38.49%	(144.56)
14-42-20	LEGAL SERVICES	-	-	-	-	1,041.67	1,041.67	2,500.00	0.00%	(2,500.00)
14-42-22	REPAIRS & MAINTENANCE	-	-	-	-	150.00	150.00	360.00	0.00%	(360.00)
14-42-23	VEHICLE EXPENSE	908.59	1,270.19	852.79	5,132.80	4,389.58	(743.22)	10,535.00	48.72%	(5,402.20)
14-42-26	TRAVEL & MEETINGS	299.00	-	1,005.00	2,470.37	3,958.33	1,487.96	9,500.00	26.00%	(7,029.63)
14-42-27	INSURANCE & BONDS	-	-	-	22,658.51	9,256.67	(13,401.84)	22,216.00	101.99%	442.51
14-42-28	UTILITIES	154.97	157.11	70.20	812.78	750.00	(62.78)	1,800.00	45.15%	(987.22)
14-42-29	TELEPHONE	596.34	204.28	453.15	1,977.62	1,360.42	(617.20)	3,265.00	60.57%	(1,287.38)
14-42-30	PUBLISHING & ADS	50.40	-	-	50.40	43.33	(7.07)	104.00	48.46%	(53.60)
14-42-31	DUES & SUBSCRIPTIONS	-	-	2,741.79	4,510.87	2,520.83	(1,990.04)	6,050.00	74.56%	(1,539.13)
14-42-33	Data Processing	488.12	488.12	-	10,621.99	10,514.17	(107.82)	25,234.00	42.09%	(14,612.01)
	HUMAN SERVICES	-	-	400.00	400.00	458.33	58.33	1,100.00	36.36%	(700.00)
14-44-01	VET FEES	-	-	-	-	-	-	-	-	-
	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
		33,679.06	50,324.89	36,680.75	221,703.40	222,284.17	580.77	533,482.00	41.56%	(311,778.60)
		26,415.47	(3,955.91)	8,365.63	(23,166.18)	(4,000.00)	(19,166.18)	(9,600.00)	-	(13,566.18)
	BEGINNING RESERVE				156,386.99	156,386.99	156,386.99	156,386.99		156,386.99
	INCOME	60,094.53	46,368.98	45,046.38	198,537.22	218,284.17	(19,746.95)	523,882.00		(325,344.78)
	EXPENDITURE	33,679.06	50,324.89	36,680.75	221,703.40	222,284.17	580.77	533,482.00		(311,778.60)
	ADJUSTMENT									
	NET CHANGE	26,415.47	(3,955.91)	8,365.63	(23,166.18)	(4,000.00)	(19,166.18)	(9,600.00)		(13,566.18)
	ENDING RESERVE				133,220.81	152,386.99	137,220.81	146,786.99		142,820.81

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	REMAINING BUDGET
		MAY	APRIL	MARCH	CUR YTD	5	REMAINING	ORIG	% OF	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	MO BUDGET	BUDGET	BUDGET	BUDGET	
PARKS										
16-31-03	SALES TAX-TOWN	-	-	14,345.08	35,603.64	58,596.62	(22,992.98)	140,631.88	25.32%	(105,028.24)
16-33-07	SEVERANCE TAX	-	-	-	-	2,083.33	(2,083.33)	5,000.00	0.00%	(5,000.00)
16-33-08	MINERAL LEASING	-	-	-	-	1,635.42	(1,635.42)	3,925.00	0.00%	(3,925.00)
16-35-01	RENTS & ROYALTIES	320.00	110.00	40.00	1,190.08	3,925.83	(2,735.75)	9,422.00	12.63%	(8,231.92)
16-35-04	GRANT REVENUE	-	-	-	-	-	-	-	-	-
16-35-09	PARK CONTRIBUTIONS	-	275.00	-	5,400.00	279.17	5,120.83	670.00	-	4,730.00
16-35-10	OTHER AGENCY CONT RESERVES	-	-	-	-	3,750.00	(3,750.00)	9,000.00	0.00%	(9,000.00)
		-	-	-	-	6,250.00	(6,250.00)	15,000.00	0.00%	(15,000.00)
		320.00	385.00	14,385.08	42,193.72	76,520.37	(34,326.65)	183,648.88	22.98%	(141,455.16)
16-46-03	SALARIES & WAGES	3,386.04	4,981.61	3,200.46	18,256.98	21,315.94	3,058.96	51,158.25	35.69%	(32,901.27)
16-46-02	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
16-46-04	EMPLOYER FICA	201.52	296.21	189.99	1,089.45	1,290.68	201.23	3,097.62	35.17%	(2,008.17)
16-46-05	EMPLOYER MEDICARE	47.15	69.32	44.47	254.92	301.85	46.93	724.44	35.19%	(469.52)
16-46-06	UNEMPLOYMENT TAX	10.16	14.97	9.61	54.30	62.45	8.15	149.88	36.23%	(95.58)
16-46-07	INSURANCE BENEFITS	600.47	1,196.10	600.48	3,001.86	4,615.55	1,613.69	11,077.33	27.10%	(8,075.47)
16-46-08	PENSION BENEFITS	149.14	231.11	145.44	809.22	1,410.57	601.35	3,385.36	23.90%	(2,576.14)
16-46-10	WORKMENS COMPENSATION	-	-	-	1,684.90	736.67	(948.23)	1,768.00	95.30%	(83.10)
16-46-15	OFFICE SUPPLIES	-	-	-	-	15.42	15.42	37.00	0.00%	(37.00)
16-46-16	OPERATING SUPPLIES	238.73	401.11	394.58	1,071.78	2,725.00	1,653.22	6,540.00	16.39%	(5,468.22)
16-46-17	POSTAGE	21.84	-	-	21.84	20.83	(1.01)	50.00	43.68%	(28.16)
16-46-20	LEGAL	-	-	-	-	-	-	-	-	-
16-46-22	REPAIRS & MAINTENANCE	991.90	3,934.71	-	4,928.87	21,320.42	16,391.55	51,169.00	9.63%	(46,240.13)
16-46-23	VEHICLE EXPENSE	501.44	620.35	131.80	1,319.41	479.17	(840.24)	1,150.00	114.73%	169.41
16-46-24	RENTALS	-	123.00	-	123.00	354.17	231.17	850.00	14.47%	(727.00)
16-46-25	SHOP EXPENSE	176.28	99.40	-	275.68	450.83	175.15	1,082.00	25.48%	(806.32)
16-46-27	INSURANCE & BONDS	-	-	-	3,801.10	1,549.17	(2,251.93)	3,718.00	102.24%	83.10
16-46-28	UTILITIES	530.30	535.22	380.35	2,744.66	2,630.00	(114.66)	6,312.00	43.48%	(3,567.34)
16-46-29	TELEPHONE	98.16	33.76	66.56	266.82	340.00	73.18	816.00	32.70%	(549.18)
16-46-30	PUBLISHING & ADS	-	-	-	-	-	-	-	-	-
16-46-32	FEES & PERMITS	-	-	100.00	748.45	312.08	(436.37)	749.00	99.93%	(0.55)
16-46-42	CONTRACT SERVICES	-	15,850.59	-	15,850.59	1,250.00	(14,600.59)	3,000.00	528.35%	12,850.59
16-46-70	CAPITAL OUTLAY	1,350.00	-	-	11,350.00	15,339.58	3,989.58	36,815.00	30.83%	(25,465.00)
	MISCELLANEOUS	765.00	-	-	765.00	-	(765.00)	-	-	765.00
		9,068.13	28,387.46	5,263.74	68,418.83	76,520.37	8,101.54	183,648.88	37.26%	(115,230.05)
		(8,748.13)	(28,002.46)	9,121.34	(26,225.11)	-	(26,225.11)	-	-	(26,225.11)
	BEGINNING RESERVE				51,485.13	51,485.13	51,485.13	51,485.13		51,485.13
	INCOME	320.00	385.00	14,385.08	42,193.72	76,520.37	(34,326.65)	183,648.88		(141,455.16)
	EXPENDITURE	9,068.13	28,387.46	5,263.74	68,418.83	76,520.37	8,101.54	183,648.88		(115,230.05)
	ADJUSTMENT									
	NET CHANGE	(8,748.13)	(28,002.46)	9,121.34	(26,225.11)	-	(26,225.11)	-		(26,225.11)
	ENDING RESERVE				25,260.02	51,485.13	25,260.02	51,485.13		25,260.02
	DESIRED				34,209.42					
	EXCESS				(8,949.40)					

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	REMAINING BUDGET
		MAY	APRIL	MARCH	CUR YTD	5	REMAINING	ORIG	% OF	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	MO BUDGET	BUDGET	BUDGET	BUDGET	
STREETS										
20-31-03	SALES TAX-TOWN	19,335.56	14,755.72	-	34,091.28	43,252.92	(9,161.64)	103,807.00	32.84%	(69,715.72)
20-31-05	FRANCHISE TAX	8,684.69	3,659.00	8,463.92	29,380.68	24,408.33	4,972.35	58,580.00	50.15%	(29,199.32)
20-31-06	MISCELLANEOUS INCOME	500.00			500.00	-	500.00	-		
20-32-02	MISCELLANEOUS PERMITS	2,010.00	200.00	260.00	2,640.00	729.17	1,910.83	1,750.00	150.86%	890.00
20-33-01	HIGHWAY USERS TAX	3,952.16	3,260.36	3,343.80	13,916.68	18,379.58	(4,462.90)	44,111.00	31.55%	(30,194.32)
20-33-10	ROAD & BRIDGE	397.21	1,965.51	941.02	6,365.52	2,708.33	3,657.19	6,500.00	97.93%	(134.48)
20-35-02	MOTOR FUEL TAX REFUNDS	-	-		-	645.83	(645.83)	1,550.00	0.00%	(1,550.00)
		34,879.62	23,840.59	13,008.74	86,894.16	90,124.17	(3,230.01)	216,298.00	40.17%	(129,903.84)
20-45-03	SALARIES & WAGES	4,735.09	6,975.90	4,488.93	25,517.04	33,974.46	8,457.42	81,538.70	31.29%	(56,021.66)
20-45-04	EMPLOYER FICA	282.27	415.53	267.02	1,525.10	2,056.78	531.68	4,936.27	30.90%	(3,411.17)
20-45-05	EMPLOYER MEDICARE	66.02	97.20	62.45	356.74	481.02	124.28	1,154.45	30.90%	(797.71)
20-45-06	UNEMPLOYMENT TAX	14.23	20.96	13.50	75.96	99.52	23.56	238.85	31.80%	(162.89)
20-45-07	INSURANCE BENEFITS	823.13	1,639.70	823.06	4,114.35	10,067.39	5,953.04	24,161.73	17.03%	(20,047.38)
20-45-08	PENSION BENEFITS	205.32	322.78	197.92	1,107.15	-	(1,107.15)	-		1,107.15
20-45-10	WORKMENS COMPENSATION	-	-	-	3,305.00	1,445.00	(1,860.00)	3,468.00	95.30%	(163.00)
20-45-15	OFFICE SUPPLIES	-	-	-	-	12.50	12.50	30.00	0.00%	(30.00)
20-45-16	OPERATING SUPPLIES	2.77	3.26	4.29	12.88	350.00	337.12	840.00	1.53%	(827.12)
20-45-17	POSTAGE	-	-	-	-	79.17	79.17	190.00	0.00%	(190.00)
20-45-20	LEGAL & ENG SERVICES	-	-	-	-	-	-	-		-
20-45-22	REPAIRS & MAINTENANCE	199.01	450.44	636.48	1,285.93	5,298.33	4,012.40	12,716.00	10.11%	(11,430.07)
20-45-23	VEHICLE EXPENSE	658.99	1,274.95	782.60	3,330.12	2,981.25	(348.87)	7,155.00	46.54%	(3,824.88)
20-45-24	RENTALS	-	-	-	-	-	-	-		-
20-45-25	SHOP EXPENSE	174.51	169.57	784.93	1,324.96	782.92	(542.04)	1,879.00	70.51%	(554.04)
20-45-26	TRAVEL & MEETINGS	-	-	-	-	-	-	-		-
20-45-27	INSURANCE & BONDS	44.92	-	-	3,292.67	1,382.08	(1,910.59)	3,317.00	99.27%	(24.33)
20-45-28	UTILITIES	908.47	912.09	753.85	4,580.86	4,485.42	(95.44)	10,765.00	42.55%	(6,184.14)
20-45-43	STREET LIGHTING	-	-	-	-	-	-	-		-
20-45-29	TELEPHONE	98.16	33.76	66.56	288.40	312.92	24.52	751.00	38.40%	(462.60)
20-45-30	PUBLISHING & ADS	-	24.00	-	24.00	-	(24.00)	-		24.00
20-45-31	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-		-
20-45-42	SNOW REMOVAL	-	-	1,550.19	1,725.06	3,398.75	1,673.69	8,157.00	21.15%	(6,431.94)
20-45-70	CAPITAL OUTLAY	-	-	-	-	22,916.67	22,916.67	55,000.00	0.00%	(55,000.00)
	MISCELLANEOUS	-	-	-	-	-	-	-		-
		8,212.89	12,340.14	10,431.78	51,866.22	90,124.17	38,257.95	216,298.00	23.98%	(164,431.78)
		26,666.73	11,500.45	2,576.96	35,027.94	-	35,027.94	-		(294,335.62)
	BEGINNING RESERVE				151,477.11	151,477.11	151,477.11	151,477.11		151,477.11
	INCOME	34,879.62	23,840.59	13,008.74	86,894.16	90,124.17	(3,230.01)	216,298.00		(129,903.84)
	EXPENDITURE	8,212.89	12,340.14	10,431.78	51,866.22	90,124.17	38,257.95	216,298.00		(164,431.78)
	ADJUSTMENT									
	NET CHANGE	26,666.73	11,500.45	2,576.96	35,027.94	-	35,027.94	-		34,527.94
	ENDING RESERVE				186,505.05	151,477.11	186,505.05	151,477.11		186,005.05
	DESIRED				25,933.11					
	EXCESS				160,571.94					

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	REMAINING BUDGET
		MAY	APRIL	MARCH	CUR YTD	5	REMAINING	ORIG	% OF	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	MO BUDGET	BUDGET	BUDGET	BUDGET	
STREET-CAPITAL IMPROVEMENT										
22-31-05	IMPACT FEE	4,662.99	4,688.08	4,114.95	22,139.31	25,759.17	(3,619.86)	61,822.00	35.81%	(39,682.69)
22-35-04	SALES TAX - TOWN	-	-	-	-	-	-	-	-	-
	MARIJUANA REVENUE	-	-	-	-	10,416.67	(10,416.67)	25,000.00	0.00%	(25,000.00)
22-33-01	HIGHWAY USER TAX	-	-	-	-	-	-	-	-	-
	TRANSFER	-	-	-	-	73,822.08	(73,822.08)	177,173.00	0.00%	(177,173.00)
	RESERVES	-	-	-	-	21,252.08	(21,252.08)	51,005.00	-	(51,005.00)
		4,662.99	4,688.08	4,114.95	22,139.31	131,250.00	(109,110.69)	315,000.00	-	(292,860.69)
	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
22-45-22	REPAIRS & MAINTENANCE	-	-	-	-	131,250.00	131,250.00	315,000.00	0.00%	(315,000.00)
22-45-99	TRANSFER	-	-	-	-	-	-	-	-	-
		-	-	-	-	131,250.00	131,250.00	315,000.00	-	(315,000.00)
		4,662.99	4,688.08	4,114.95	22,139.31	-	22,139.31	-	-	22,139.31
	BEGINNING RESERVE				53,877.00	53,877.00	53,877.00	53,877.00	-	53,877.00
	INCOME	4,662.99	4,688.08	4,114.95	22,139.31	131,250.00	(109,110.69)	315,000.00	-	(292,860.69)
	EXPENDITURE	-	-	-	-	131,250.00	131,250.00	315,000.00	-	(315,000.00)
	ADJUSTMENT									
	NET CHANGE	4,662.99	4,688.08	4,114.95	22,139.31	-	22,139.31	-	-	22,139.31
	ENDING RESERVE				76,016.31	53,877.00	76,016.31	53,877.00	-	76,016.31
BRIDGE										
24-35-04	INTEREST INCOME	28.69	27.81	32.41	180.43	2,916.67	(2,736.24)	7,000.00	2.58%	(6,819.57)
24-35-13	BRIDGE REVENUE	-	-	-	-	16,666.67	(16,666.67)	40,000.00	0.00%	(40,000.00)
		28.69	27.81	32.41	180.43	19,583.33	(19,402.90)	47,000.00	0.38%	(46,819.57)
24-45-22	REPAIRS & MAINTENANCE	-	-	-	-	20,833.33	20,833.33	50,000.00	0.00%	(50,000.00)
		-	-	-	-	20,833.33	20,833.33	50,000.00	0.00%	(50,000.00)
		28.69	27.81	32.41	180.43	(1,250.00)	1,430.43	(3,000.00)	-	3,180.43
	BEGINNING RESERVE				188,433.00	188,433.00	188,433.00	188,433.00	-	188,433.00
	INCOME	28.69	27.81	32.41	180.43	19,583.33	(19,402.90)	47,000.00	-	(46,819.57)
	EXPENDITURE	-	-	-	-	20,833.33	20,833.33	50,000.00	-	(50,000.00)
	NET CHANGE	28.69	27.81	32.41	180.43	(1,250.00)	1,430.43	(3,000.00)	-	3,180.43
	ENDING RESERVE				188,613.43	187,183.00	189,863.43	185,433.00	-	191,613.43
SIDEWALK										
26-30-01	SIDEWALK REVENUE	2,618.23	2,565.46	2,387.43	12,774.67	12,930.83	(156.16)	31,034.00	41.16%	(18,259.33)
		2,618.23	2,565.46	2,387.43	12,774.67	12,930.83	(156.16)	31,034.00	41.16%	(18,259.33)
26-45-15	OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-
26-45-20	LEGAL SERVICES	-	-	-	-	-	-	-	-	-
26-45-22	REPAIRS & MAINTENANCE	-	-	-	-	12,930.83	12,930.83	31,034.00	0.00%	(31,034.00)
26-45-30	PUBLISHING & ADS	-	-	-	-	-	-	-	-	-
26-49-99	TRANSFERS	-	-	-	-	-	-	-	-	-
		-	-	-	-	12,930.83	12,930.83	31,034.00	0.00%	(31,034.00)
		2,618.23	2,565.46	2,387.43	12,774.67	-	12,774.67	-	-	12,774.67
	BEGINNING RESERVE				2,852.00	2,852.00	2,852.00	2,852.00	-	2,852.00
	INCOME	2,618.23	2,565.46	2,387.43	12,774.67	12,930.83	(156.16)	31,034.00	-	(18,259.33)
	EXPENDITURE	-	-	-	-	12,930.83	12,930.83	31,034.00	-	(31,034.00)
	NET CHANGE	2,618.23	2,565.46	2,387.43	12,774.67	-	12,774.67	-	-	12,774.67
	ENDING RESERVE				15,626.67	2,852.00	15,626.67	2,852.00	-	15,626.67

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	REMAINING BUDGET
		MAY ACTUAL	APRIL ACTUAL	MARCH ACTUAL	CUR YTD ACTUAL	5 MO BUDGET	REMAINING BUDGET	ORIG BUDGET	% OF BUDGET	
SPACE2CREATE										
32-35-01	BOETTCHER GRANT	-	-	-	-	-	-	-	-	-
32-35-02	DOLA GRANT	-	-	-	-	-	-	-	-	-
	CCI	-	-	-	-	-	-	-	-	-
32-35-05	INTEREST	1.68	1.62	1.68	8.18	12.50	(4.32)	30.00	27.27%	(21.82)
32-35-09	S2C CONTRIBUTIONS RESERVES	-	-	-	-	-	-	-	-	-
		-	-	-	-	5,484.82	(5,484.82)	13,163.57	0.00%	(13,163.57)
		1.68	1.62	1.68	8.18	5,497.32	(5,489.14)	13,193.57	0.06%	(13,185.39)
32-50-02	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
32-50-15	OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-
32-50-17		-	-	-	-	-	-	-	-	-
32-50-22	STUDIES	-	159.50	-	159.50	-	(159.50)	-	-	159.50
		-	-	-	-	-	-	-	-	-
32-50-26	TRAVEL & MEETINGS	-	-	-	-	-	-	-	-	-
32-50-30	PUBLISHING & ADS	-	-	-	1,250.00	5,497.32	4,247.32	13,193.57	9.47%	(11,943.57)
		-	159.50	-	1,409.50	5,497.32	4,087.82	13,193.57	10.68%	(11,784.07)
		1.68	(157.88)	1.68	(1,401.32)	-	(1,401.32)	-	-	(1,401.32)
	BEGINNING RESERVE				13,165.00	13,165.00	13,165.00	13,165.00		13,165.00
	INCOME	1.68	1.62	1.68	8.18	5,497.32	(5,489.14)	13,193.57		(13,185.39)
	EXPENDITURE	-	159.50	-	1,409.50	5,497.32	4,087.82	13,193.57		(11,784.07)
	NET CHANGE	1.68	(157.88)	1.68	(1,401.32)	-	(1,401.32)	-		(1,401.32)
	ENDING RESERVE				11,763.68	13,165.00	11,763.68	13,165.00		11,763.68
CONSERVATION TRUST FUND										
40-38-01	CONSERVATION TRUST-REV.	-	-	2,080.96	2,080.96	3,121.67	(1,040.71)	7,492.00	27.78%	(5,411.04)
40-38-02	INTEREST	1.32	1.24	1.06	5.64	1.25	4.39	3.00	188.00%	2.64
	RESERVES	-	-	-	-	2,640.70	(2,640.70)	6,337.67	0.00%	(6,337.67)
		1.32	1.24	2,082.02	2,086.60	5,763.61	(3,677.01)	13,832.67	15.08%	(11,746.07)
40-46-20	EXPENDITURES-CONS. TRUST	-	-	-	-	5,763.61	5,763.61	13,832.67	0.00%	(13,832.67)
		-	-	-	-	5,763.61	5,763.61	13,832.67	0.00%	(13,832.67)
		1.32	1.24	2,082.02	2,086.60	-	2,086.60	-	-	2,086.60
	BEGINNING RESERVE				8,311.00	8,311.00	8,311.00	8,311.00		8,311.00
	INCOME	1.32	1.24	2,082.02	2,086.60	5,763.61	(3,677.01)	13,832.67		(11,746.07)
	EXPENDITURE	-	-	-	-	5,763.61	5,763.61	13,832.67		(13,832.67)
	NET CHANGE	1.32	1.24	2,082.02	2,086.60	-	2,086.60	-		2,086.60
	ENDING RESERVE				10,397.60	8,311.00	10,397.60	8,311.00		10,397.60
CAPITAL IMPROVEMENT										
50-31-03	SALES TAX - CAP IMP	19,335.57	14,755.73	16,530.09	71,879.94	87,620.83	(15,740.89)	210,290.00	34.18%	(138,410.06)
50-31-06	AIRPORT REVENUE	637.50	1,275.00	-	3,187.50	3,187.50	-	7,650.00	41.67%	(4,462.50)
50-31-13	MISCELLANEOUS REVENUE RESERVES	-	-	-	-	-	-	-	-	-
		-	-	-	-	111,911.04	(111,911.04)	268,586.49	0.00%	(268,586.49)
		19,973.07	16,030.73	16,530.09	75,067.44	202,719.37	(127,651.93)	486,526.49	15.43%	(411,459.05)
50-70-20	CAPITAL OUTLAY	8,850.67	3,558.45	7,256.80	49,549.37	128,897.10	79,347.73	309,353.03	16.02%	(259,803.66)
50-70-99	Transfer Out	-	-	-	-	73,822.28	73,822.28	177,173.46	0.00%	(177,173.46)
		8,850.67	3,558.45	7,256.80	49,549.37	202,719.37	153,170.00	486,526.49	10.18%	(436,977.12)
		11,122.40	12,472.28	9,273.29	25,518.07	-	(280,821.93)	-	-	25,518.07
	BEGINNING RESERVE				343,907.00	343,907.00	343,907.00	343,907.00		343,907.00
	INCOME	19,973.07	16,030.73	16,530.09	75,067.44	202,719.37	(127,651.93)	486,526.49		(411,459.05)
	EXPENDITURE	8,850.67	3,558.45	7,256.80	49,549.37	202,719.37	153,170.00	486,526.49		(436,977.12)
	NET CHANGE	11,122.40	12,472.28	9,273.29	25,518.07	-	25,518.07	-		25,518.07
	ENDING RESERVE				369,425.07	343,907.00	369,425.07	343,907.00		369,425.07

2021

Description	PROJECT	ACTUAL	REMAINING	2021 SALES TAX	2020-2015 CELL TOWER		2020	2019	2018 CARRY	2017	2016
					2020-2015	2014					
AIRPORT											
PAONIA SHARE AIRPORT	60,192.00		60,192.00	(7,650.00)	(45,900.00)	(6,642.00)					
ADMINISTRATION											
BUILDING CODE UPDATE	1,687.00		1,687.00				(1,687.00)				
TOWN HALL UPGRADE	38,037.00	4,711.68	33,325.32	(20,000.00)			(10,000.50)	(4,286.46)			(3,750.04)
COMPUTERS	7,550.00	3,625.46	3,924.54	(7,550.00)							
BIKE RACK	400.00		400.00				(400.00)				
POLICE											
VEHICLE	35,000.00	28,931.56	6,068.44	(35,000.00)							
PUBLIC WORKS											
STREETS	189,382.21		189,382.21	(35,000.00)			(49,226.38)	(45,540.62)	(14,725.00)	(14,132.04)	(30,758.17)
SIGN REPLACEMENT	6,894.00		6,894.00				(1,490.46)	(212.74)	(296.80)	(4,894.00)	
ELLEN HANSON SMITH CTR	20,000.00		20,000.00				(20,000.00)				
VEHICLE	90,000.00		90,000.00	(45,000.00)			(45,000.00)				
EQUIPMENT	112,705.00	12,280.67	100,424.33	(67,740.00)			(32,780.00)	(12,185.00)			
TOTAL	561,847.21	49,549.37	512,297.84	(217,940.00)	(45,900.00)	(6,642.00)	(160,184.34)	(62,624.82)	(15,021.80)	(19,026.04)	(34,508.21)
				(210,290.00)							

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	REMAINING
		MAY ACTUAL	APRIL ACTUAL	MARCH ACTUAL	CUR YTD ACTUAL	5 MO BUDGET	REMAINING BUDGET	ORIG BUDGET	% OF BUDGET	REMAINING BUDGET
WATER										
60-36-01	WATER CHARGES-RECEIVED	82,522.45	87,275.17	68,037.80	387,905.05	497,289.17	(109,384.12)	1,193,494.00	32.50%	(805,588.95)
60-36-02	WATER TAPS	500.00	500.00	500.00	2,500.00	-	2,500.00	-	-	2,500.00
60-36-03	SALES & SERVICES	950.00	1,077.42	425.00	3,452.42	1,875.00	1,577.42	4,500.00	76.72%	(1,047.58)
60-36-04	STANDBY TAP FEES	7,688.00	3,810.00	3,852.31	23,438.31	23,535.00	(96.69)	56,484.00	41.50%	(33,045.69)
60-36-05	WATER TANK MONEY	842.00	-	-	844.00	2,250.00	(1,406.00)	5,400.00	15.63%	(4,556.00)
60-36-09	PENALTIES	-	-	-	-	416.67	(416.67)	1,000.00	0.00%	(1,000.00)
60-36-12	RENTS	-	-	-	-	416.67	(416.67)	1,000.00	0.00%	(1,000.00)
60-36-30	GRANT FUNDS	-	-	-	-	-	-	-	-	-
	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
		92,502.45	92,662.59	72,815.11	418,139.78	525,782.50	(107,642.72)	1,261,878.00	33.14%	(843,738.22)
60-50-02	TRUSTEES/ADMIN SALARIES	-	-	300.00	300.00	-	(300.00)	-	-	300.00
60-50-03	SALARIES & WAGES	10,721.30	16,002.28	10,708.67	58,110.29	59,799.04	1,688.75	143,517.69	40.49%	(85,407.40)
60-50-04	EMPLOYER FICA	627.93	936.95	645.76	3,434.67	3,460.80	26.13	8,305.92	41.35%	(4,871.25)
60-50-05	EMPLOYER MEDICARE	146.84	219.11	151.03	803.26	858.77	55.51	2,061.04	38.97%	(1,257.78)
60-50-06	UNEMPLOYMENT TAX	32.17	48.00	32.11	173.74	176.18	2.44	422.82	41.09%	(249.08)
60-50-07	INSURANCE BENEFITS	2,421.69	4,820.50	2,421.75	12,104.58	19,704.80	7,600.22	47,291.53	25.60%	(35,186.95)
60-50-08	PENSION BENEFITS	481.81	781.93	452.22	2,561.20	-	(2,561.20)	-	-	2,561.20
	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
60-50-10	WORKMENS COMPENSATION	-	-	-	3,068.18	1,341.67	(1,726.51)	3,220.00	95.29%	(151.82)
60-50-15	OFFICE SUPPLIES	11.19	-	-	11.19	133.33	122.14	320.00	3.50%	(308.81)
60-50-16	OPERATING SUPPLIES	2,343.66	791.64	3,061.70	7,457.44	4,562.50	(2,894.94)	10,950.00	68.10%	(3,492.56)
60-50-17	POSTAGE	1,159.70	947.08	844.40	3,209.57	1,635.42	(1,574.15)	3,925.00	81.77%	(715.43)
60-50-20	LEGAL & ENG SERVICES	-	-	-	-	208.33	208.33	500.00	0.00%	(500.00)
60-50-21	AUDIT	-	-	-	-	4,583.33	4,583.33	11,000.00	0.00%	(11,000.00)
60-50-22	REPAIRS & MAINTENANCE	260.62	4,296.30	7,184.56	22,001.73	81,106.67	59,104.94	194,656.00	11.30%	(172,654.27)
60-50-23	VEHICLE EXPENSE	745.65	1,694.88	1,050.42	5,177.62	2,591.25	(2,586.37)	6,219.00	83.25%	(1,041.38)
60-50-24	RENTALS	-	-	-	-	-	-	-	-	-
60-50-25	SHOP EXPENSE	530.74	432.40	363.26	1,418.41	1,377.08	(41.33)	3,305.00	42.92%	(1,886.59)
60-50-26	TRAVEL & MEETINGS	450.00	-	12.50	462.50	815.42	352.92	1,957.00	23.63%	(1,494.50)
60-50-27	INSURANCE & BONDS	144.92	-	80.00	23,882.49	9,795.00	(14,087.49)	23,508.00	101.59%	374.49
60-50-28	UTILITIES	2,861.19	2,935.42	2,885.90	12,944.95	11,385.42	(1,559.53)	27,325.00	47.37%	(14,380.05)
60-50-29	TELEPHONE	423.71	423.71	424.04	2,142.67	1,750.00	(392.67)	4,200.00	51.02%	(2,057.33)
60-50-30	PUBLISHING & ADS	-	-	123.22	141.82	74.58	(67.24)	179.00	79.23%	(37.18)
60-50-31	DUES & SUBSCRIPTIONS	780.00	8,690.00	1,710.00	11,317.50	772.92	(10,544.58)	1,855.00	610.11%	9,462.50
60-50-32	FEES & PERMITS	1,078.47	3,573.10	30.36	13,235.66	4,858.75	(8,376.91)	11,661.00	113.50%	1,574.66
60-50-33	DATA PROCESSING	723.98	723.98	723.98	5,258.76	5,690.00	431.24	13,656.00	38.51%	(8,397.24)
60-50-41	WRITEOFF-UNCOLLECTABLE	-	-	-	-	83.33	83.33	200.00	0.00%	(200.00)
60-50-42	CONTRACT SERVICES	-	-	-	300.00	-	(300.00)	-	-	300.00
60-50-44	Norris Retirement	1,680.00	1,680.00	1,680.00	8,400.00	8,400.00	-	20,160.00	41.67%	(11,760.00)
60-50-50	Water Power Authority Loan	-	-	-	86,918.95	79,675.83	(7,243.12)	191,222.00	45.45%	(104,303.05)
60-50-51	Drinking Water Revolving Fund	-	11,671.70	-	11,671.70	10,022.50	(1,649.20)	24,054.00	48.52%	(12,382.30)
	UBB Line of Credit	-	-	-	-	4.17	4.17	10.00	0.00%	(10.00)
60-50-54	Debt Service	-	-	-	-	-	-	-	-	-
60-50-70	CAPITAL OUTLAY	6,100.00	-	-	6,100.00	62,500.00	56,400.00	150,000.00	4.07%	(143,900.00)
60-50-71	PASS-THRU	2,706.31	2,732.56	2,156.70	12,340.30	15,624.58	3,284.28	37,499.00	32.91%	(25,158.70)
60-50-75	GRANT PROJECTS	4,825.00	5,115.00	3,940.00	19,577.50	-	(19,577.50)	-	-	19,577.50
60-50-99	Transfers	-	-	-	-	-	-	-	-	-
60-59-90	DEPRECIATION	-	-	-	-	132,790.83	132,790.83	318,698.00	0.00%	(318,698.00)
		41,256.88	68,516.54	40,982.58	334,526.68	525,782.50	191,255.82	1,261,878.00	26.51%	(927,351.32)
		51,245.57	24,146.05	31,832.53	83,613.10	-	(83,613.10)	-	-	(83,613.10)
	BEGINNING RESERVE				341,600.00	341,600.00	-	-	-	-
	INCOME	92,502.45	92,662.59	72,815.11	418,139.78	525,782.50	(107,642.72)	1,261,878.00		(843,738.22)
	EXPENDITURE	41,256.88	68,516.54	40,982.58	334,526.68	525,782.50	191,255.82	1,261,878.00		(927,351.32)
	NET CHANGE	51,245.57	24,146.05	31,832.53	83,613.10	-	83,613.10	-		83,613.10
	ENDING RESERVE				425,213.10	341,600.00	83,613.10	-		83,613.10

DRAFT		THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	
AS OF:	5/31/2021	MAY	APRIL	MARCH	CUR YTD	5	REMAINING	ORIG	% OF	REMAINING
ACCT NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	MO BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER										
70-37-01	SEWER CHARGES - RECEIVED	44,207.19	44,141.94	44,182.07	221,162.21	224,165.00	(3,002.79)	537,996.00	41.11%	(316,833.79)
70-37-04	SEWER TAPS	500.00	500.00	500.00	2,500.00	6,250.00	(3,750.00)	15,000.00	16.67%	(12,500.00)
70-37-05	SEWER RENTAL PROPERTY	-	-	-	-	-	-	-	-	-
70-37-09	Interest Income	43.42	42.04	47.49	255.68	1,916.67	(1,660.99)	4,600.00	5.56%	(4,344.32)
70-37-13	GRANT REVENUE	-	-	-	-	-	-	-	-	-
70-37-14	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
		44,750.61	44,683.98	44,729.56	223,917.89	232,331.67	(8,413.78)	557,596.00	40.16%	(333,678.11)
70-51-02	TRUSTEES/ADMIN SALARIES	-	-	300.00	300.00	-	(300.00)	-	-	300.00
70-51-03	SALARIES & WAGES	9,064.47	13,523.24	9,058.20	49,105.44	50,744.28	1,638.84	121,786.26	40.32%	(72,680.82)
70-51-04	EMPLOYER FICA	531.81	793.15	550.03	2,909.68	2,977.87	68.19	7,146.89	40.71%	(4,237.21)
70-51-05	EMPLOYER MEDICARE	124.37	185.50	128.61	680.47	729.36	48.89	1,750.47	38.87%	(1,070.00)
70-51-06	UNEMPLOYMENT TAX	27.18	40.55	27.16	146.71	149.40	2.69	358.57	40.92%	(211.86)
70-51-07	INSURANCE BENEFITS	2,017.55	4,016.39	2,017.57	10,084.16	16,759.09	6,674.93	40,221.81	25.07%	(30,137.65)
70-51-08	PENSION BENEFITS	406.50	661.55	380.60	2,158.07	-	(2,158.07)	-	-	2,158.07
	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
70-51-10	WORKMENS COMPENSATION	-	-	-	902.01	394.58	(507.43)	947.00	95.25%	(44.99)
70-51-15	OFFICE SUPPLIES	-	-	-	-	69.17	69.17	166.00	0.00%	(166.00)
70-51-16	OPERATING SUPPLIES	5,440.37	563.66	2,772.18	9,729.14	3,692.92	(6,036.22)	8,863.00	109.77%	866.14
70-51-17	POSTAGE	461.45	163.59	362.65	1,148.18	937.50	(210.68)	2,250.00	51.03%	(1,101.82)
70-51-20	LEGAL & ENG SERVICES	-	-	-	-	-	-	-	-	-
70-51-21	AUDIT	-	-	-	-	1,875.00	1,875.00	4,500.00	0.00%	(4,500.00)
70-51-22	REPAIRS & MAINTENANCE	4,153.84	5,826.19	2,804.89	14,492.57	20,359.17	5,866.60	48,862.00	29.66%	(34,369.43)
70-51-23	VEHICLE EXPENSE	745.68	2,062.34	1,050.01	5,882.88	2,665.42	(3,217.46)	6,397.00	91.96%	(514.12)
70-51-24	RENTALS	-	-	-	-	-	-	-	-	-
70-51-25	SHOP EXPENSE	334.68	171.75	376.30	949.78	1,322.50	372.72	3,174.00	29.92%	(2,224.22)
70-51-26	TRAVEL & MEETINGS	-	-	12.50	12.50	961.25	948.75	2,307.00	0.54%	(2,294.50)
70-51-27	INSURANCE & BONDS	44.93	-	-	8,703.82	3,673.33	(5,030.49)	8,816.00	98.73%	(112.18)
70-51-28	UTILITIES	2,997.59	3,171.26	2,112.91	13,210.24	14,646.25	1,436.01	35,151.00	37.58%	(21,940.76)
70-51-29	TELEPHONE	160.13	401.38	80.55	824.37	700.42	(123.95)	1,681.00	49.04%	(856.63)
70-51-30	PUBLISHING & ADS	-	-	20.00	38.60	-	(38.60)	-	-	38.60
70-51-31	DUES & SUBSCRIPTIONS	421.40	-	-	558.90	182.50	(376.40)	438.00	127.60%	120.90
70-51-32	FEES & PERMITS	590.74	191.05	1,545.39	2,473.35	3,049.58	576.23	7,319.00	33.79%	(4,845.65)
70-51-33	DATA PROCESSING	724.02	724.02	724.02	5,258.98	7,927.92	2,668.94	19,027.00	27.64%	(13,768.02)
70-51-41	WRITEOFF-UNCOLLECTABLE	-	-	-	-	62.50	62.50	150.00	0.00%	(150.00)
70-51-42	CONTRACT SERVICES	-	-	-	300.00	-	(300.00)	-	-	300.00
70-51-43	Gaging Station	-	-	-	1,271.00	1,703.75	432.75	4,089.00	31.08%	(2,818.00)
70-51-51	Rural Development P&I	-	-	-	-	44,992.92	44,992.92	107,983.00	0.00%	(107,983.00)
70-51-54	Debt Reserve	-	-	74,750.00	74,750.00	-	(74,750.00)	-	-	74,750.00
70-51-70	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
70-51-71	PASS THRU	1,326.22	1,324.26	1,325.46	6,634.87	6,912.50	277.63	16,590.00	39.99%	(9,955.13)
	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
	TRANSFER	-	-	-	-	-	-	-	-	-
70-59-90	DEPRECIATION	-	-	-	-	44,842.50	44,842.50	107,622.00	0.00%	(107,622.00)
		29,572.93	33,819.88	100,399.03	212,525.72	232,331.67	19,805.95	557,596.00	38.11%	(345,070.28)
		15,177.68	10,864.10	(55,669.47)	11,392.17	-	11,392.17	-	-	11,392.17
	BEGINNING RESERVE				587,520.00	587,520.00	587,520.00	587,520.00		587,520.00
	INCOME	44,750.61	44,683.98	44,729.56	223,917.89	232,331.67	(8,413.78)	557,596.00		(333,678.11)
	EXPENDITURE	29,572.93	33,819.88	100,399.03	212,525.72	232,331.67	19,805.95	557,596.00		(345,070.28)
	ADJUSTMENT									
	NET CHANGE	15,177.68	10,864.10	(55,669.47)	11,392.17	-	11,392.17	-		11,392.17
	ENDING RESERVE				598,912.17	587,520.00	598,912.17	587,520.00		598,912.17

AS OF: ACCT NO	DRAFT 5/31/2021 DESCRIPTION	THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	
		MAY ACTUAL	APRIL ACTUAL	MARCH ACTUAL	CUR YTD ACTUAL	5 MO BUDGET	REMAINING BUDGET	ORIG BUDGET	% OF BUDGET	REMAINING BUDGET
GARBAGE										
80-30-02	GARBAGE FEES - RECEIVED	21,015.21	21,041.97	21,092.94	105,471.24	107,405.00	(1,933.76)	257,772.00	40.92%	(152,300.76)
80-30-03	X-Trash	2,422.00	-	-	3,305.00	541.67	2,763.33	1,300.00	254.23%	2,005.00
		23,437.21	21,041.97	21,092.94	108,776.24	107,946.67	829.57	259,072.00	41.99%	(150,295.76)
80-52-02	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
80-52-03	SALARIES & WAGES	9,284.75	13,572.56	8,833.55	49,924.70	49,319.67	(605.03)	118,367.21	42.18%	(68,442.51)
80-52-04	EMPLOYER FICA	552.46	806.74	524.46	2,972.41	3,019.01	46.60	7,245.62	41.02%	(4,273.21)
80-52-05	EMPLOYER MEDICARE	129.19	188.63	122.63	694.98	706.06	11.08	1,694.54	41.01%	(999.56)
80-52-06	UNEMPLOYMENT TAX	27.83	40.68	26.48	148.08	146.08	(2.00)	350.59	42.24%	(202.51)
80-52-07	INSURANCE BENEFITS	1,977.42	3,940.86	1,977.43	9,886.09	10,847.75	961.66	26,034.61	37.97%	(16,148.52)
80-52-08	PENSION BENEFITS	424.23	651.13	416.82	2,311.71	3,639.76	1,328.05	8,735.43	26.46%	(6,423.72)
80-52-10	WORKMEN'S COMP	-	-	-	5,772.32	6,057.00	284.68	6,057.00	95.30%	(284.68)
80-52-15	OFFICE SUPPLIES	-	-	-	-	84.17	84.17	202.00	0.00%	(202.00)
80-52-16	OPERATING SUPPLIES	55.47	65.34	86.04	258.20	477.08	218.88	1,145.00	22.55%	(886.80)
80-52-17	POSTAGE	379.73	81.79	280.82	822.59	365.00	(457.59)	876.00	93.90%	(53.41)
80-52-20	LEGAL SERVICES	-	-	-	-	-	-	-	-	-
80-52-21	AUDIT	-	-	-	-	1,875.00	1,875.00	4,500.00	0.00%	(4,500.00)
80-52-22	REPAIRS & MAINTENANCE	-	-	-	-	44.17	44.17	106.00	0.00%	(106.00)
80-52-23	VEHICLE EXPENSE	536.14	688.88	630.68	2,572.93	3,303.75	730.82	7,929.00	32.45%	(5,356.07)
80-52-25	SHOP EXPENSE	184.36	277.22	109.53	672.62	283.75	(388.87)	681.00	98.77%	(8.38)
80-52-26	TRAVEL & MEETINGS	-	-	-	-	216.67	216.67	520.00	0.00%	(520.00)
80-52-27	INSURANCE & BONDS	44.93	-	-	5,753.28	4,985.00	(768.28)	4,985.00	115.41%	768.28
80-52-28	UTILITIES	309.12	212.70	154.49	1,384.02	656.67	(727.35)	1,576.00	87.82%	(191.98)
80-52-29	TELEPHONE	98.16	33.76	66.56	288.40	226.25	(62.15)	543.00	53.11%	(254.60)
80-52-30	PUBLISHING & ADS	-	-	20.00	38.60	14.58	(24.02)	35.00	110.29%	3.60
80-52-33	DATA PROCESSING	138.32	138.32	138.32	1,247.22	905.00	(342.22)	2,172.00	57.42%	(924.78)
80-52-41	WRITEOFF-UNCOLLECTABLE	-	-	-	-	112.50	112.50	270.00	0.00%	(270.00)
80-52-42	LANDFILL FEES	3,186.50	3,469.25	2,553.00	11,711.75	15,778.33	4,066.58	37,868.00	30.93%	(26,156.25)
80-52-43	Clean Up Day	-	-	2,100.00	2,100.00	750.00	(1,350.00)	1,800.00	116.67%	300.00
80-52-70	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
80-52-71	PASS THRU	630.46	631.26	632.79	3,164.14	3,222.08	57.94	7,733.00	40.92%	(4,568.86)
	MISCELLANOUS	-	-	-	-	-	-	-	-	-
	DEPRICIATION	-	-	-	-	7,352.50	7,352.50	17,646.00	0.00%	(17,646.00)
		17,959.07	24,799.12	18,673.60	101,724.04	114,387.83	12,663.79	259,072.00	39.26%	(157,347.96)
		5,478.14	(3,757.15)	2,419.34	7,052.20	(6,441.17)	13,493.37	-	-	7,052.20
	BEGINNING RESERVE				130,368.00	130,368.00	130,368.00	130,368.00		130,368.00
	INCOME	23,437.21	21,041.97	21,092.94	108,776.24	107,946.67	829.57	259,072.00		(150,295.76)
	EXPENDITURE	17,959.07	24,799.12	18,673.60	101,724.04	114,387.83	12,663.79	259,072.00		(157,347.96)
	ADJUSTMENT									
	NET CHANGE	5,478.14	(3,757.15)	2,419.34	7,052.20	(6,441.17)	13,493.37	-		7,052.20
	ENDING RESERVE				137,420.20	123,926.83	143,861.37	130,368.00		137,420.20

DRAFT		THESE NUMBERS ARE SUBJECT TO CHANGE			2021	2021		2021	42%	
AS OF:	5/31/2021	MAY	APRIL	MARCH	CUR YTD	5	REMAINING	ORIG	% OF	REMAINING
ACCT NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	MO BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
OVERALL SUMMARY										
	ADMINISTRATION	10,210.73	33,470.86	20,079.41	116,665.11	66,128.33	50,536.78	158,708.00		(42,042.89)
	BUILDING	3,343.55	3,255.20	2,773.50	10,667.45	12,997.50	(2,330.05)	31,194.00		(20,526.55)
	LAW ENFORCEMENT	60,094.53	46,368.98	45,046.38	198,537.22	218,284.17	(19,746.95)	523,882.00		(325,344.78)
	PARKS	320.00	385.00	14,385.08	42,193.72	76,520.37	(34,326.65)	183,648.88		(141,455.16)
	STREETS	34,879.62	23,840.59	13,008.74	86,894.16	90,124.17	(3,230.01)	216,298.00		(129,903.84)
	STREET CAPITAL IMPROVEMENT	4,662.99	4,688.08	4,114.95	22,139.31	131,250.00	(109,110.69)	315,000.00		(292,860.69)
	BRIDGE	28.69	27.81	32.41	180.43	19,583.33	(19,402.90)	47,000.00		(46,819.57)
	SIDEWALK	2,618.23	2,565.46	2,387.43	12,774.67	12,930.83	(156.16)	31,034.00		(18,259.33)
	SPACE2CREATE	1.68	1.62	1.68	8.18	5,497.32	(5,489.14)	13,193.57		(13,185.39)
	CONSERVATION TRUST FUND	1.32	1.24	2,082.02	2,086.60	5,763.61	(3,677.01)	13,832.67		(11,746.07)
	CAPITAL IMPROVEMENT	19,973.07	16,030.73	16,530.09	75,067.44	202,719.37	(127,651.93)	486,526.49		(411,459.05)
		136,134.41	130,635.57	120,441.69	567,214.29	841,799.00	(274,584.71)	2,020,317.61	-	(1,453,603.32)
	WATER	92,502.45	92,662.59	72,815.11	418,139.78	525,782.50	(107,642.72)	1,261,878.00		(843,738.22)
	SEWER	44,750.61	44,683.98	44,729.56	223,917.89	232,331.67	(8,413.78)	557,596.00		(333,678.11)
	GARBAGE	23,437.21	21,041.97	21,092.94	108,776.24	107,946.67	829.57	259,072.00		(150,295.76)
		160,690.27	158,388.54	138,637.61	750,833.91	866,060.83	(115,226.92)	2,078,546.00	-	(1,327,712.09)
	TOTAL REVENUE	296,824.68	289,024.11	259,079.30	1,318,048.20	1,707,859.84	(389,811.64)	4,098,863.61	-	(2,781,315.41)
	ADMINISTRATION	15,923.96	32,138.60	22,373.21	99,302.47	66,128.33	(33,174.14)	158,708.00		(59,405.53)
	BUILDING	5,515.74	297.94	332.68	8,286.83	12,997.50	4,710.67	31,194.00		(22,907.17)
	LAW ENFORCEMENT	33,679.06	50,324.89	36,680.75	221,703.40	222,284.17	580.77	533,482.00		(311,778.60)
	PARKS	9,068.13	28,387.46	5,263.74	68,418.83	76,520.37	8,101.54	183,648.88		(115,230.05)
	STREETS	8,212.89	12,340.14	10,431.78	51,866.22	90,124.17	38,257.95	216,298.00		(164,431.78)
	STREET CAPITAL IMPROVEMENT	-	-	-	-	131,250.00	131,250.00	315,000.00		(315,000.00)
	BRIDGE	-	-	-	-	20,833.33	20,833.33	50,000.00		(50,000.00)
	SIDEWALK	-	-	-	-	12,930.83	12,930.83	31,034.00		(31,034.00)
	SPACE2CREATE	-	159.50	-	1,409.50	5,497.32	4,087.82	13,193.57		(11,784.07)
	CONSERVATION TRUST FUND	-	-	-	-	5,763.61	5,763.61	13,832.67		(13,832.67)
	CAPITAL IMPROVEMENT	8,850.67	3,558.45	7,256.80	49,549.37	202,719.37	153,170.00	486,526.49		(436,977.12)
		81,250.45	127,206.98	82,338.96	500,536.62	847,049.00	346,512.38	2,032,917.61	-	(1,532,380.99)
	WATER	41,256.88	68,516.54	40,982.58	334,526.68	525,782.50	191,255.82	1,261,878.00		(927,351.32)
	SEWER	29,572.93	33,819.88	100,399.03	212,525.72	232,331.67	19,805.95	557,596.00		(345,070.28)
	GARBAGE	17,959.07	24,799.12	18,673.60	101,724.04	114,387.83	12,663.79	259,072.00		(157,347.96)
		88,788.88	127,135.54	160,055.21	648,776.44	872,502.00	223,725.56	2,078,546.00	-	(1,429,769.56)
	TOTAL EXPENDITURES	170,039.33	254,342.52	242,394.17	1,149,313.06	1,719,551.00	570,237.94	4,111,463.61	-	(2,962,150.55)
	ADMINISTRATION	(5,713.23)	1,332.26	(2,293.80)	17,362.64	-	83,710.91	-		17,362.64
	BUILDING	(2,172.19)	2,957.26	2,440.82	2,380.62	-	(7,040.72)	-		2,380.62
	LAW ENFORCEMENT	26,415.47	(3,955.91)	8,365.63	(23,166.18)	(4,000.00)	(20,327.71)	(9,600.00)		(13,566.18)
	PARKS	(8,748.13)	(28,002.46)	9,121.34	(26,225.11)	-	(42,428.18)	-		(26,225.11)
	STREETS	26,666.73	11,500.45	2,576.96	35,027.94	-	(41,487.95)	-		34,527.94
	STREET CAPITAL IMPROVEMENT	4,662.99	4,688.08	4,114.95	22,139.31	-	(240,360.69)	-		22,139.31
	BRIDGE	28.69	27.81	32.41	180.43	(1,250.00)	(40,236.24)	(3,000.00)		3,180.43
	GENERAL FUND	41,140.33	(11,452.51)	24,358.31	27,699.65	(5,250.00)	(308,170.58)	(12,600.00)		39,799.65
	SIDEWALK	2,618.23	2,565.46	2,387.43	12,774.67	-	(13,087.00)	-		12,774.67
	SPACE2CREATE	1.68	(157.88)	1.68	(1,401.32)	-	(9,576.96)	-		(1,401.32)
	CONSERVATION TRUST FUND	1.32	1.24	2,082.02	2,086.60	-	(9,440.63)	-		2,086.60
	CAPITAL IMPROVEMENT	11,122.40	12,472.28	9,273.29	25,518.07	-	(280,821.93)	-		25,518.07
		54,883.96	3,428.59	38,102.73	66,677.67	(5,250.00)	(621,097.10)	(12,600.00)	-	78,777.67
	WATER	51,245.57	24,146.05	31,832.53	83,613.10	-	(298,898.54)	-		83,613.10
	SEWER	15,177.68	10,864.10	(55,669.47)	11,392.17	-	(28,219.72)	-		11,392.17
	GARBAGE	5,478.14	(3,757.15)	2,419.34	7,052.20	(6,441.17)	(11,834.22)	-		7,052.20
	ENTERPRISE FUND	71,901.39	31,253.00	(21,417.60)	102,057.47	(6,441.17)	(338,952.48)	-		102,057.47
	NET	126,785.35	34,681.59	16,685.13	168,735.14	(11,691.17)	(960,049.58)	(12,600.00)		180,835.14

AGENDA SUMMARY FORM



Consideration of Proposed 2022 Budget Calendar

Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 23, 2021

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 2021 budget schedule:







AGENDA SUMMARY FORM

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

FOR: 07/21/2021

UBB OPS DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT FSBC OPS BALANCE		327,445.64
ACCOUNTS PAYABLE	07/10/2021 - 07/23/21	(54,390.11)
LOAN PAYMENT	WPA (D14A212) - SCHEDULED FOR	(89,918.96)
NORRIS RETIREMENT PAYMENT	SCHEDULED FOR 7/26/21	(1,680.00)
CHASE CREDIT CARD	7/23/2021	
AMAZON	8/1/2021	
TRANSFER TO SUMMIT		
TRANSFER TO SUMMIT		(100,000.00)
TRANSFER TO PAYROLL	7/16/2021	(24,061.52)
PAYROLL TAXES	7/16/2021	(10,478.68)
BALANCE AFTER PAYMENT		46,916.37

1
2

UBB SUMMIT/PAYROLL DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT FSBC SUMMIT BALANCE		863,213.17
TRANSFER FROM OPS		100,000.00
TRANSFER FROM INT. GRANTS		72,936.95
CURRENT FSBC PAYROLL BALANCE		25.00
TRANSFER FROM OPS		24,061.52
PAYROLL (DIRECT DEPOSIT)	7/16/2021	(24,061.52)
BALANCE AFTER PAYMENT		1,036,175.12


1
3
2

UBB INTERNAL GRANT DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT INTERAL GRANT BALANCE		72,961.95
		(72,936.95)
BALANCE AFTER PAYMENT		25.00

3

	BANK BALANCES			DESCRIPTION
	FSBC	COLOTRUST	TOTAL	
<u>As of: 06/03/2021</u>				
GENERAL		532,328.70		COMBINED FUNDS
SEWER RESTRICTED		530,418.33		PROPERTY SALE-RESTRICTED
DEBT RESERVE		106,877.27		AMKO BOND REQUIRED RESERVE
BRIDGE RESERVE		588,633.28		BRIDGE RESERVE
CONS.TRUST	10,399.11			RESTRICTED TO PARK USE ONLY
GRANT PASS THRU	25.00			PLACE HOLDER-COMBINED FUNDS
INT GRANT	72,961.95			MOVING TO CD-AMKO BOND RESERVE
OPS	333,421.94			COMBINED FUNDS
PARK CONTRIBUTIONS	12,255.11			SPECIFIC PARK PROJECTS
PAYROLL	25.00			PLACE HOLDER-COMBINED FUNDS
SPACE-TO-CREATE	13,175.04			SPACE TO CREATE ONLY
SUMMIT	863,213.17			COMBINED FUNDS
WWTP	58,409.08			OLD SEWER REHAB ONLY
CD#2-402	202,780.73			COMBINED FUNDS-LOC COLLATERAL
CD#3-2578	259,811.11			COMBINED FUNDS
	1,826,477.24	1,758,257.58	3,584,734.82	

	CASH POSITION			DESCRIPTION
	COMBINED	RESTRICTED	TOTAL	
<u>As of: 06/03/2021</u>				
GENERAL	532,328.70			
SEWER RESTRICTED		530,418.33		RESTRICTED TO SEWER CAPITAL PROJECT
DEBT RESERVE		106,877.27		RESTRICTED LOAN REQUIREMENT
BRIDGE RESERVE		588,633.28		RESTRICTED TO BRIDGE REPAIRS
CONS.TRUST		10,399.11		RESTRICTED TO PARK CAPITAL PROJECT
GRANT PASS THRU	25.00			
INT GRANT		72,961.95		RESTRICTED LOAN REQUIREMENT
OPS	333,421.94			
PARK CONTRIBUTIONS		12,255.11		SPECIFIC PARK PROJECTS AS DONATED
PAYROLL	25.00			
SPACE-TO-CREATE		13,175.04		SPACE TO CREATE ONLY
SUMMIT	863,213.17			
WWTP		58,409.08		OLD SEWER REHAB ONLY
CD#2-402	202,780.73			
CD#3-2578	259,811.11			
	2,191,605.65	1,393,129.17	3,584,734.82	

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
07/27/2021	987	Black Hills Energy	07-2021	182.61	.00	.00	182.61	✓		UTILITIES
07/27/2021	43	Delta Montrose Ele	07-2021-P	1,829.21	.00	.00	1,829.21	✓		UTILITIES-PARKS
07/27/2021	43	Delta Montrose Ele	07-2021-S	2,756.75	.00	.00	2,756.75	✓		UTILITIES-SEWER
07/27/2021	48	Don's Market	01-1236215	68.94	.00	.00	68.94	✓		PARK SUPPLIES
07/27/2021	48	Don's Market	01-1244352	21.18	.00	.00	21.18	✓		TRASH SUPPLIES
07/27/2021	1212	Environmental Sys	07-2021	250.00	.00	.00	250.00	✓		CONTRACT ORC AGREEMENT
07/27/2021	295	Hellman Chevrolet	297994	297.45	.00	.00	297.45	✓		2018 CHEVY EQUINOX REPAIR
07/27/2021	1138	IIMC	2021-09/30/2	175.00	.00	.00	175.00	✓		ANNUAL MEMBERSHIP FEE
07/27/2021	1124	JDS-Hydro Consul	33301-13	630.00	.00	.00	630.00	✓		ADDITIONAL SAMPLING/ANALYSIS OPT
07/27/2021	620	Kevin Cooper	060821+062	5,566.03	.00	.00	5,566.03	✓		2007 DODGE REPAIR
07/27/2021	645	Mail Services, LLC	1796163	413.01	.00	.00	413.01	✓		BLUE POST CARDS
07/27/2021	896	McCandless Truck	P105068788-	32.20	.00	.00	32.20	✓		TRASH TRUCK MAINTENANCE
07/27/2021	821	OneTime	072321	100.00	.00	.00	100.00	✓		REFUND OF FEE
07/27/2021	737	Ricoh USA Inc	35299991	127.42	.00	.00	127.42	✓		COPIER CONTRACT
07/27/2021	145	Robert's Enterprise	070121-0831	100.00	.00	.00	100.00	✓		TRASH SERVICE
07/27/2021	656	Schmueser Gordo	2013-471.00	1,027.25	.00	.00	1,027.25	✓		GIS MAPPING/ASSET INV
07/27/2021	656	Schmueser Gordo	2013-471.00	1,556.00	.00	.00	1,556.00	✓		GIS MAPPING/ASSET INV
07/27/2021	656	Schmueser Gordo	2013-471.00	306.00	.00	.00	306.00	✓		RIVERBANK REVIEW (REIMBURSED)
07/27/2021	656	Schmueser Gordo	2013-471.01	2,759.25	.00	.00	2,759.25	✓		LEAD & COPPER COMPLIANCE
07/27/2021	656	Schmueser Gordo	2013-471.011	4,237.50	.00	.00	4,237.50	✓		3RD STREET IMPROVEMENTS
07/27/2021	817	Shawn LaBounty P	292	2,357.34	.00	.00	2,357.34	✓		EHS CENTER WATER HEATER
07/22/2021	1170	Shums Coda Asso	14619	1,030.00	.00	.00	1,030.00	✓		BUILDING INSPECTOR
07/27/2021	1170	Shums Coda Asso	14618	1,380.00	.00	.00	1,380.00	✓		BUILDING INSPECTOR
07/27/2021	1170	Shums Coda Asso	14620	360.00	.00	.00	360.00	✓		BUILDING INSPECTOR
07/27/2021	152	Southwestern Syst	202914	15,177.85	.00	.00	15,177.85	✓		PM SEWERLINE MAINTENANCE
07/27/2021	1215	Superior Fire Prote	6141	547.00	.00	.00	547.00	✓		ANNUAL FIRE EXTINGUISHER INSPECTION
07/27/2021	156	TDS Telecom	07-2021	244.43	.00	.00	244.43	✓		TELEPHONE & INTERNET
07/27/2021	1214	Technical College	21-1316	4,740.65	.00	.00	4,740.65	✓		TUITION & FEES FOR LAW ENFORCEMENT ACADEMY
07/27/2021	162	United Companies	1410180	167.25	.00	.00	167.25	✓		SCHOOL METERS
07/27/2021	162	United Companies	1410185	484.25	.00	.00	484.25	✓		SCHOOL METERS
07/27/2021	169	Wagner Equipment	S02W090935	4,383.69	.00	.00	4,383.69	✓		CAT SKID STEER REPAIR
07/27/2021	1111	West Elk Byway St	2021	150.00	.00	.00	150.00	✓		2021 CONTRIBUTION
07/27/2021	491	Winwater Corp	059539-02	151.80	.00	.00	151.80	✓		METER INSTALL
07/27/2021	491	Winwater Corp	059628-01	780.05	.00	.00	780.05	✓		STORM SEWER
Grand Totals:			34	54,390.11	.00	.00	54,390.11			

Cash Requirements Summary

Date	Invoice Amount	Discount Amount	Partial Payments	Net Due Amount	Net Cumulative Amount
07/22/2021	1,030.00	.00	.00	1,030.00	1,030.00
07/27/2021	53,360.11	.00	.00	53,360.11	54,390.11
Grand Totals:		54,390.11	.00	.00	54,390.11

Employee Number	Name	85-00 Net Pay Emp Amt
1053	Beardslee, Dominic D	1,620.01
1024	Berger, Brian J	1,379.38
1056	Cecil, Raymond Cole	928.70
1052	Edwards, Roger	965.93
1002	Ferguson, J. Corinne	2,248.59
1020	Ferguson, Neil	1,904.57
1022	Hinyard, Patrick	2,043.31
1012	Huffman, Julie J	484.84
1001	Jones, Cynthia	1,770.10
1005	Katzer, JoAnn	936.39
1050	Loberg, Travis	2,039.45
1055	McCallister, Johnathan M	1,891.80
1003	Mojarro-Lopez, Amanda	1,032.23
1023	Patterson, Taffine A	1,056.04
1054	Redden, Jordan	1,191.54
1051	Reich, Dennis	982.81
1021	Winnett, Lorin E	1,586.83

Grand Totals:

17 24,061.52

PCR
7/13/2021
(Signature)

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
2							
2	IRS Tax Deposit		07/09/2021	74-00	Federal Tax Deposit Social Security	10-0216	1,302.41
2	IRS Tax Deposit		07/09/2021	74-00	Federal Tax Deposit Social Security	10-0216	1,302.41
2	IRS Tax Deposit		07/09/2021	75-00	Federal Tax Deposit Medicare Pay P	10-0216	460.11
2	IRS Tax Deposit		07/09/2021	75-00	Federal Tax Deposit Medicare Pay P	10-0216	460.11
2	IRS Tax Deposit		07/09/2021	76-00	Federal Tax Deposit Federal Withhold	10-0216	2,405.94
Total 2:							5,930.98
4							
4	Aflac		06/25/2021	63-01	Aflac Pre-Tax Pay Period: 6/25/2021	10-0225	120.18
4	Aflac		06/25/2021	63-02	Aflac After Tax Pay Period: 6/25/2021	10-0225	24.90
4	Aflac		07/09/2021	63-01	Aflac Pre-Tax Pay Period: 7/9/2021	10-0225	120.18
4	Aflac		07/09/2021	63-02	Aflac After Tax Pay Period: 7/9/2021	10-0225	24.90
Total 4:							290.16
6							
6	Colorado Dept of Labor		06/25/2021	98-00	SUTA State Unemployment Tax Pay	10-0218	92.45
6	Colorado Dept of Labor		07/09/2021	98-00	SUTA State Unemployment Tax Pay	10-0218	99.08
Total 6:							191.53
9							
9	Colorado Dept of Revenue		06/25/2021	77-00	State Withholding Tax Pay Period: 6/2	10-0217	949.00
9	Colorado Dept of Revenue		07/09/2021	77-00	State Withholding Tax Pay Period: 7/9	10-0217	1,029.00
Total 9:							1,978.00
30							
30	Empower Retirement		07/09/2021	51-01	Retirement Plan Retirement Plan Pa	10-0220	795.00
30	Empower Retirement		07/09/2021	51-01	Retirement Plan Retirement Plan Pa	10-0220	1,095.44
30	Empower Retirement		07/09/2021	51-02	Retirement Plan Retirement Loan Pa	10-0220	478.70
Total 30:							2,369.14
33							
33	FPPA - Fire & Police Pensi		07/09/2021	50-00	FPPA Pay Period: 7/9/2021	10-0219	1,089.28
33	FPPA - Fire & Police Pensi		07/09/2021	50-00	FPPA Pay Period: 7/9/2021	10-0219	805.12
33	FPPA - Fire & Police Pensi		07/09/2021	90-00	Death & Disability Pay Period: 7/9/20	10-0219	284.16
Total 33:							2,178.56
70							
70	Rocky Mountain HMO		06/25/2021	60-01	RMHMO - Employee Only Pay Period	10-0223	252.84
70	Rocky Mountain HMO		06/25/2021	60-01	RMHMO - Employee Only Pay Period	10-0223	4,158.60
70	Rocky Mountain HMO		06/25/2021	60-02	RMHMO - Employee + 1 Pay Period:	10-0223	104.00
70	Rocky Mountain HMO		06/25/2021	60-02	RMHMO - Employee + 1 Pay Period:	10-0223	565.83
70	Rocky Mountain HMO		06/25/2021	60-03	RMHMO - Employee + Family Pay Pe	10-0223	405.59
70	Rocky Mountain HMO		06/25/2021	60-03	RMHMO - Employee + Family Pay Pe	10-0223	4,156.59
70	Rocky Mountain HMO		06/25/2021	60-07	RMHMO - Employee + Spouse Pay P	10-0223	163.98
70	Rocky Mountain HMO		06/25/2021	60-07	RMHMO - Employee + Spouse Pay P	10-0223	722.02

Transmittal Number	Name	Invoice Number	Pay Per Date	Pay Code	Description	GL Account	Amount
70	Rocky Mountain HMO		07/09/2021	60-01	RMHMO - Employee Only Pay Period	10-0223	262.16
70	Rocky Mountain HMO		07/09/2021	60-02	RMHMO - Employee + 1 Pay Period:	10-0223	96.55
70	Rocky Mountain HMO		07/09/2021	60-03	RMHMO - Employee + Family Pay Pe	10-0223	351.54
70	Rocky Mountain HMO		07/09/2021	60-07	RMHMO - Employee + Spouse Pay P	10-0223	93.98
Total 70:							11,333.68
71							
71	The Harford		06/25/2021	65-01	Group#013307460001 Hartford Basic	10-0226	31.80
71	The Harford		06/25/2021	65-02	Group#013307460001 Hartford Suppl	10-0226	34.94
71	The Harford		06/25/2021	65-03	Group#013307460001 Hartford Disab	10-0226	134.43
71	The Harford		07/09/2021	65-02	Group#013307460001 Hartford Suppl	10-0226	34.91
Total 71:							236.08
73							
73	Delta Dental of Colorado		06/25/2021	60-05	Dental RMHMO - Dental Pay Period:	10-0223	314.92
73	Deita Dental of Colorado		07/09/2021	60-05	Dental RMHMO - Dental Pay Period:	10-0223	314.99
Total 73:							629.91
75							
75	VSP Insurance CO (CT)		06/25/2021	60-04	RMHMO - Vision Pay Period: 6/25/20	10-0223	48.83
75	VSP Insurance CO (CT)		06/25/2021	60-04	RMHMO - Vision Pay Period: 6/25/20	10-0223	71.07
75	VSP Insurance CO (CT)		07/09/2021	60-04	RMHMO - Vision Pay Period: 7/9/202	10-0223	48.85
75	VSP Insurance CO (CT)		07/09/2021	60-04	RMHMO - Vision Pay Period: 7/9/202	10-0223	71.08
Total 75:							239.83
Grand Totals:							25,377.87

(Signature) DMC
7/13/2021

Report Criteria:

Unpaid transmittals included
Begin Date: ALL
End Date: ALL

0**

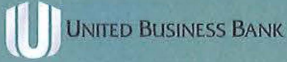
5,930.98+

2,369.14+

2,178.55+

003

10,478.68*



Account Detail

Internal Grant

\$72,961.95
Available balance

Pending Transactions

No Records Available

Posted Transactions

Date	Description	Withdrawal/Deposit	Balance
07/13/2021	State of CO/VENDOR PAY NTE*CVRF-CM-078/PV#2 *CVRF- CM-078 City of Paonia CVRF 2020 PV#2 DOLA-Local Gov VC00000000069514	72,936.95	72,961.95

Account Summary

Available Balance	\$72,961.95
Current Balance	\$72,961.95
As Of	07/22/2021
Interest Paid YTD	\$0.00
Interest Rate	0%
Interest Accrued	\$0.00
Last Deposit Amount	\$72,936.95

AGENDA SUMMARY FORM



Regular Minutes: 7/13/2021
 Limited Winery– High Country Fruit LTD – July 31st and August 28th

Summary:

Notes:

No issues noted.

Limited wine tastings are not regulated by the Local Licensing Authority.

Decision-Making is based on the listed conditions noted under Notice to Local Licensing Authority

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

TOWN OF PAONIA



Work Session and Regular Town Board Meeting, July 13, 2021
MAYOR AND BOARD of TRUSTEES MEMBERS

Mayor Bachran
Trustee Dave Knutson
Trustee Karen Budinger
Trustee Michelle Pattison
Trustee Mick Johnson
Trustee Tamie Meck
Trustee Bill Bear

July 13, 2021

Work Session Minutes

5:30 pm

Mayor Mary Bachran called the Work Session Meeting of the Town of Paonia to order at 5:30 pm. A formal video of the Work Session and Regular Meeting link - <https://www.youtube.com/watch?v=WcXknY0HwmY>

ROLL CALL:

Mayor Mary Bachran asked **Deputy Clerk Amanda Mojarro** to call the roll.

Deputy Clerk Mojarro was not in the room and **Town Administrator Ferguson** called the roll. Those present were: **Mayor Bachran, Trustee Bear, Trustee Pattison, Trustee Knutson, Trustee Budinger, Trustee Johnson and Trustee Meck.**

North Fork Valley Airport Discussion: A presentation by Neil Schwieterman from the North Fork Airport Advisory Committee discussed the importance of the airport and the maintenance of it. Discussion ensued regarding appointment of a new advisory member for the Town. A formal video recording – can be seen on the Town YouTube channel. See above for link.

- Discussed packet attachments – Airport Capital Improvement Plan
- New liaison
- Appoint a Board member as the liaison.
- A meeting between the North Fork Advisory Committee and Delta County should take place.
- Not Clear what the County is asking for.
- Neil Schwieterman will try to set up another meeting with the County to discuss the airport and determine what the County wants from the Town.

The Works Session was Adjourned at 6:19 pm by Mayor Bachran.

TOWN OF PAONIA



July 13, 2021

Regular Meeting Minutes

6:30 pm

Mayor Mary Bachran called the Regular Meeting of the Town of Paonia to order at 6:30 pm.

ROLL CALL:

Mayor Bachran asked **Deputy Clerk Amanda Mojarro** to call the roll.

Deputy Clerk Mojarro was not in the room and Town Administrator Ferguson called the roll. Those present were: **Mayor Bachran, Trustee Bear, Trustee Pattison, Trustee Knutson, Trustee Budinger, Trustee Johnson and Trustee Meck.**

1. Approval of the Agenda:

Trustee Bear moved to approve the agenda as presented, seconded by Trustee Knutson. A verbal vote was taken with all Trustee voting “Aye,” motion passed.

2. Announcements:

Jean Ceriani from the Delta Health (formerly Delta County Memorial Hospital) informed the Board and Town of the West Elk Walk-In Clinic’s closure and that the Delta Health clinic in Hotchkiss will be modifying their hours to accept walk-ins.

Public Works Director Travis Loberg presented a drought update and Town’s water information to the Board. A discussion was held among the Board, Public, and Director on the spreadsheet showing the spill amount and water sold.

Public Comments on items not on the agenda:

Mayor Bachran read the decorum statement for citizen comments on items not on the agenda.

Bob Bushta – Thanked Town Staff, Public Works, and Paonia Police Department for the help during Cherry Days.

Mary DiFranco – talked about a 7-foot fence issue with the neighbor.

Paige Smith – talked about the ad in the DCI about a parks contract.

Elain Brett – talked about her flow chart of Town accomplishments.

Suzanne Watson – talked about no closed-captioning of the Town YouTube video.

TOWN OF PAONIA



Fredrick Zimmer – talked about working in a constructive way even if there were negative comments which could be said in a constructive way.

Pamela Jackson – Talked about transparency, became frustrated and exited the meeting.

Trustee Pattison suggested that the Town Administrator send a retraction of the parks contract ad to the DCI newspaper and reissue it changing the word “bid” to “estimate.”

Trustee Bear moved to add the issue of the 7-foot-high fence to the next agenda, seconded by Trustee Meck. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

Rural Community Assistance Corporation (RCAC) – Introduction and Explanation of Rate

Study: Ty Long, a representative from RCAC gave an explanation of the water rate study process and offered to come to Paonia to meet with town staff and provide a final draft of recommendations to the Board.

Staff Reports:

Town Administrator Corinne Ferguson. A written report was provided in the packet. Additions were paint recycling pick-up day July 20th and a report on the status of Apple Valley’s Tree inventory evaluation report submission timeline. Administrator Ferguson provided answers to questions about the written report. Public: Requested the addition of dates of when items are ordered, and Sherwin Williams also takes recyclable paint.

Public Works Director Travis Loberg. A written report was provided in the packet. Additions were the Paonia High School meter has been installed and is completed. Discussed the disinfecting status of the 1 million water tank. Answered questions about the report.

Paonia Chief Ferguson. A written report in the form of the monthly police blotter was provided in the packet. Additions were the Cherry Days Booth for registering dogs for free was a success, with 25 dogs registered. The conditional new hire will begin police academy police training in August and police officers have completed their firearms training. Answered question about the police blotter and on traffic infractions.

Finance Officer Cindy Jones. A written report was provided in the packet. Ms. Jones answered questions about the report and documents included. Suggestions made were to provide the expiration date of grants in the grant reporting. Public: Paige Smith briefly discussed the email regarding her questions on the COVID grant.

TOWN OF PAONIA



Town Attorney Nerlin was absent to answer questions. Mayor Bachran read about additional projects not in the original report, submitted via email by the Attorney. Discussion ensued regarding annexations in general and Hawks Haven annexation. Board consensus was for Administrator Ferguson to continue to follow current methods which includes no forced annexations and accepting of annexation applications for Board decision-making.

Trustee Bear moved to set a special meeting for August 3rd at 5:00 pm for discussion and decision-making for committees' goals and mayor's responsibility, seconded by Trustee Knutson. A verbal vote was taken with all Trustees voting "Aye," motion passed.

Treasurer Report: Treasurer King discussed the preliminary audit report. The Auditor will be presenting July 27th at 5:00PM.

Disbursements: Discussion on several items including the Ellen Hanson Smith Center construction inspection work and if approval was made, suggestion to act on the Space to Create funds and add this matter to the agenda. **Citizen Comments:** Public member Paige Smith stated her concern with the purchase of Keurig coffee machine and coffee pods listed on disbursement. She stated she believes this is malfeasance of staff members for this purchase. Administrator Ferguson began to provide information for clarification.

Trustee Pattison moved to recess for five (5) minutes, seconded by Trustee Knutson. A verbal vote was taken with all Trustees voting "Aye," motion passed.

Trustee Pattison moved to direct the Town Attorney to provide a report on "the malfeasance" and add it to the next agenda. A verbal vote was taken with five (5) Trustees voting "Aye," Trustee Bear, Trustee Pattison, Trustee Meck, Trustee Johnson and Trustee Knutson and one (1) Trustee voting "Nay," Trustee Budinger; motion passed.

Trustee Bear moved to amend the motion to develop a policy on the purchases of non-essential items, seconded by Trustee Johnson. A verbal vote was taken with all Trustees voting "Aye," motion passed.

Trustee Budinger moved to approve disbursements as presented, seconded by Trustee Knutson. A verbal vote was taken with all Trustees voting "Aye," motion passed.

Consent Agenda

Regular Minutes – 06/22/21

Trustee Pattison provided minute corrections.

Liquor Licenses – Third Street Bistro – Linda Little

TOWN OF PAONIA



Special Event Permits – Friends of the Paradise Theatre – Pickin in the Park

Trustee Meck moved to approve the consent agenda with corrections, seconded by Trustee Budinger. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

Unfinished Business

Board Consideration of the Paonia Skate-Park Project Update and Location Commitment

Request: A presentation by Jay Canode included a suggested location changes for the Skate Park. The first suggestion is to have it remain where it is located at the Town Park or second to relocate it to the location at the river-front parcel near the Paonia K-8 school. Jay Canode requested that the Board commit to the location in order to move forward with the grants.

- Trustee Pattison would like to meet with the North Fork Recreation District on this matter. Trustee Pattison was concerned with cost of maintenance.

Public Comment

Two (2) community members spoke in favor of the riverside location. Six (6) community members spoke against the riverside location.

Trustee Budinger moved to accept the riverside location as the Town designation of the Skate Park, seconded by Trustee Meck. A verbal vote was taken with all Trustees voting “Nay.” Motion failed.

Trustee Knutson moved to table the Skate Park discussion, seconded by Trustee Budinger. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

- Trustee Pattison suggested inviting Jay Canode and the other entities involved in this project to the August 3rd special meeting to discuss it more depth.
- Trustee Pattison clarified that tabling this item was until the next Board meeting.

Trustee Pattison moved to add the Skate Park to the special meeting on August 3rd at 5:30 pm and ask that the Delta County School District, North Fork Recreational District and Jay Canode be in attendance. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

Trustee Knutson moved to extend the meeting for one (1) hour, seconded by Trustee Johnson. A verbal vote taken with all Trustees voting “Aye,” motion passed.

Trustee Review: Riverbank Subdivision – Declaration of Covenants, Conditions, and Restrictions (CCR’s) and Subdivision Improvements Agreement (SIA): Minor alterations were provided

TOWN OF PAONIA



regarding the SIA. The document will be brought back with suggested changes made by the Board at the next meeting.

Board Consideration of Coronavirus Relief Fund Update and Remaining Fund for Expenditure:

The status was presented by staff to the Board and requested direction.

Trustee Pattison moved to table this item to next meeting and request a line item on accounting to date, seconded by Trustee Bear. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

Board Consideration of JDS Hydro Preliminary Report – Infrastructure Analysis & Discussion Regarding Public Access to Town Documents Regarding the Municipal Water Supply and System:

Mayor Bachran started the meeting off by reading Attorney’s Nerlin’s email regarding Mr. Bill Brunner’s proposed citizen initiative and requested approval to meet with him with Administrator Ferguson and a designated Board member prior to initiating the Citizen Initiative.

Trustee Bear moved to table this item, seconded by Trustee Knutson. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

- Trustee Pattison made a clarification comment that this item would be tabled until the next meeting.

Trustee Meck moved to extend the meeting for another thirty (30) minutes, seconded by Trustee Bear. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

New Business

Board Consideration of Clock Treatment Valve Engineering Proposal: A presentation was made by Public Works Director Travis Loberg. Multiple comments were made by the Board related to this project and suggestions were made.

- Look at the system as a whole.
- The installation of valve needs to be done.
- Budget money was set aside for this project.
- Suggested waiting until the water engineering report is complete.
- Discussed conflicting timing issues of the projects.
- This is one of JDS Hydro’s recommendation to complete the installation of the valve.

Trustee Meck moved to approve up to ten-thousand dollars (\$10,000) on design engineering and vault valve, seconded by Trustee Knutson. A verbal vote was taken with three (3) Trustees voting “Aye,”

TOWN OF PAONIA



Trustee Budinger, Trustee Jonson and Trustee Meck and three (3) Trustees voting “Nay,” Trustee Bear, Trustee Pattison, Trustee Knutson. Mayor Bachran was the tie breaker and voted “Aye,” motion passed.

First Reading of Ordinance 2021-06 Municipal Code Modification of Chapter 6 Article 1. – Alcoholic Beverages Licensing and Distance from Public Schools: Was presented by Administrator Ferguson. At the June 22nd meeting, the Bross Hotel presented a request before the Board to reduce the 500-foot restriction so that they could apply for a Bed & Breakfast liquor license.

The Board’s direction at that meeting was to modify the ordinance to allow bed and breakfast permitting and remove the 500-foot restriction for on-premises consumption and bring it back to the Board.

Trustee Pattison suggested the removal of “The Bross Hotel,” from the ordinance. After several minutes of discussion, the Town Administrator suggested to take the Board’s recommendations to Town Attorney Nerlin and bring back for review at the next meeting. The Board members agreed.

- Include specific liquor licenses for review.
- Remove name of “The Bross Hotel” from the ordinance.

First Reading of Ordinance 2021-05 Imposition of Marijuana Occupational Tax: Was discussed by the Board. Comments were made regarding the reference to “Transaction” on the document and changing it to “Sales Transaction.”

Trustee Budinger moved to pass Ordinance 2021-05 as the first reading with clarification of sales transaction, seconded by Trustee Pattison. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

Board Consideration of the Streetlight Review Committee Member Appointment Clarification: Trustee Knutson stated that he has a personal conflict with a light that shines into his home and for this reason is asking for someone to replace him as one of the members of the Dark Skies group. Trustee Pattison volunteered to replace Trustee Knutson.

Trustee Pattison moved to extend the meeting for another thirty (30) minutes, seconded by Trustee Knutson. A Verbal vote was taken with Five (5) Trustees voting “Aye,” and one (1) Trustee, Bill Bear, voting “Nay” in gest. Motion passed.

Board consideration of the Advisory Water Committee Recommendations for the Water Project Priority List and Budgetary Expenditures of American Rescue Plan Act (ARPA): A list of priorities was presented by Trustee Meck. Comments were made by the Board members to have a meeting specific to the ARPA grant or set a special meeting to discuss Advisory Water Committee

TOWN OF PAONIA



recommendations specifically. Trustee Meck made a comment that the system is exceptionally large as a whole to be evaluated the way that is needed. Public Works Director Loberg suggested breaking the system down into sections to make it easier to evaluate.

Board Review of Town of Paonia Purchasing Policy: Trustee Budinger suggested the item be tabled until the next meeting and stated the policy needs updated – which would usually be a Finance and Personnel Committee action.

Trustee Budinger moved to table the purchasing policy discussion and send it to Finance and Personnel Committee, seconded by Trustee Knutson. A verbal vote was taken with all Trustees voting “Aye,” motion passed.

Mayor’s Report

- Tabled

Committee Reports

- Tabled

ADJOURNMENT:

The Regular Council Meeting was adjourned at 11:22 pm.


DRAFT

Amanda Mojarro, Deputy Clerk

Mary Bachran, Mayor

Application for Colorado Liquor Sales Room

Regulation 47-428, 1 C.C.R. 203-2

<input type="checkbox"/> Malt Liquor <input checked="" type="checkbox"/> Limited Winery <input type="checkbox"/> Winery <input type="checkbox"/> Distillery		<input type="checkbox"/> Temporary (3 days or less)		<input type="checkbox"/> Permanent	
1. Name of Applicant exactly as it appears on your current Colorado Liquor License. <p style="text-align: center;">High Country Fruit LTD</p>					
2. Trade Name of Applicant <p style="text-align: center;">Peony Lane</p>					
3. State Sales Tax No. <p style="text-align: center;">32302588-003-SLS</p>			Applicant Liquor License No. <p style="text-align: center;">03-12280</p>		
4. Business Address of Applicant (Number and Street) <p style="text-align: center;">201 1st st</p>		City <p style="text-align: center;">Paonia</p>	State <p style="text-align: center;">CO</p>	ZIP <p style="text-align: center;">81428</p>	
5. Mailing Address (Number and Street) <p style="text-align: center;">14659 Peony Lane</p>		City <p style="text-align: center;">Paonia</p>	State <p style="text-align: center;">CO</p>	ZIP <p style="text-align: center;">81428</p>	
6. Phone Number <p style="text-align: center;">970</p>			7. Email Address		
8. Sales Room Location (Full Address) <p style="text-align: center;">200 Block of Grand Ave. Paonia, CO 81428</p>			9. Dates of Events: From Date: <u>see</u> Time: _____ <input type="checkbox"/> AM <input type="checkbox"/> PM To Date: <u>attachment</u> Time: _____ <input type="checkbox"/> AM <input type="checkbox"/> PM		
10. Rights to Premises Granted by: (attach a copy of the Premises Use Authorization letter or lease if not previously submitted)					
11. Renting/Leasing % Basis <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. If Yes, List % and Interested Party. Use Additional Sheet if Necessary.			
13. Alcohol will be sold (check all that apply) <input type="checkbox"/> For on-premises consumption (if selected, please file this application with the Local Licensing Authority and the State Licensing Authority) <input checked="" type="checkbox"/> For off-premises consumption					
14. The Sales Room Applicant affirms they have complied with local zoning restrictions? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
15. Additional Required Documents <input type="checkbox"/> Attach an outlined diagram of proposed premises <input type="checkbox"/> Attach a copy of the premises control plan describing how the premises will be controlled to ensure compliance with liquor code and rules. It must include restricting sales to minors and visibly intoxicated persons and insuring that customers cannot leave the premises with an open container of alcohol. <input type="checkbox"/> Attach a copy of any contracts and/or operating agreements pertaining to the sales room.					
Local Licensing Authority Name <p style="text-align: center;">Town of Paonia, CO</p>			Date Application Copy Submitted to Local Licensing Authority <p style="text-align: center;">7/18/2021</p>		
Oath of Applicant: I declare under penalty of perjury in the second degree that this application and all attachments are true, correct, and complete to the best of my knowledge. I also acknowledge that it is my responsibility and the responsibility of my agents and employees to comply with the provisions of the Colorado Liquor, Beer Code and Liquor Rules which affects my permit.					
Applicant Signature 		Title <p style="text-align: center;">Owner</p>		Date <p style="text-align: center;">7/18/21</p>	
Notice to Local Licensing Authority					
<p style="text-align: center;">This application for a Sales Room will be granted to the above name applicant unless any of the below listed conditions apply. If any of these conditions apply please contact the State Licensing Authority immediately.</p> <input type="checkbox"/> Issuance of this permit would impact traffic, noise, or other neighborhood concerns in a manner that is inconsistent with local regulations or ordinances. <input type="checkbox"/> If granted this permit would result in violations of the Colorado liquor code or the laws of the local government. (specify) <input type="checkbox"/> Issuance of this permit would violate local zoning laws.					
<p>For events lasting <u>three consecutive days or less</u>, the Local Licensing Authority has ten (10) business days to submit its determination to the State Licensing Authority.</p> <p>For events lasting <u>four or more consecutive days</u>, the Local Licensing Authority has forty-five (45) days to submit its determination to the State Licensing Authority.</p> <p>Local Licensing Authorities can send the approval via mail or email to dor_liqlicensing@state.co.us</p> <p>If the Local Licensing Authority does not submit a response or determination within the time specified, the State Licensing Authority shall deem that the Local Licensing Authority has determined that the proposed sales room will not impact traffic, noise, or other neighborhood concerns in a manner that is inconsistent with local regulations or ordinances or that the applicant will sufficiently mitigate any impacts identified by the Local Licensing Authority.</p>					
Licensing Authority Signature			Local Licensing Authority Contact Name		Phone Number
<input type="checkbox"/> Object <input type="checkbox"/> Do Not Object					

AGENDA SUMMARY FORM



FIRST READING: Ordinance 2021-07 Outdoor Lighting Regulations

Summary:

Following several reviews by the Board and Dark Skies group the first reading of the proposed outdoor lighting regulations as a step toward dark skies designation.

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 22, 2021

**TOWN OF PAONIA, COLORADO
ORDINANCE NO. 2021-07**

**AN ORDINANCE OF THE TOWN OF PAONIA, COLORADO
AMENDING THE PAONIA MUNICIPAL CODE TO WITH
THE ADDITION OF CERTAIN SECTIONS TO CHAPTER 6,
ARTICLE 5 REGARDING OUTDOOR LIGHTING
REGULATIONS**

WHEREAS, glare and light pollution can result in safety concerns, diminish the ability to view the night sky, and impact community character; and

WHEREAS, the Paonia Board of Trustees desires to pursue certification through the International Dark-Sky Association to become an International Dark Sky Community; and

WHEREAS, the Town of Paonia has invested, and continues to invest, in protecting the important dark sky resource.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, as follows:

Section 1. Code Amendment. Chapter 6, Article 5, is hereby added to the Paonia Municipal Code to read as follows:

See enclosed Exhibit A.

Section 2. Severability.

If any provision, clause, sentence or paragraph of this Ordinance or the application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the other provisions of this Ordinance which can be given effect without the invalid provision or application, and, to this end, the provisions of this Ordinance are declared to be severable.

Section 3. Repeal of Prior Ordinances.

All other ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. Ordinance Effect.

Existing ordinances or parts of ordinances covering the same matters as embraced in this Ordinance are hereby repealed and any and all ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed; provided, however, that the repeal of any ordinance or parts of ordinances of the Town shall not revive any other section of any ordinance or ordinances hereto before repealed or superseded, and further provided that this repeal shall not

affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance hereby repealed prior to the taking effect of this Ordinance.

Section 5. Effective Date.

This Ordinance shall take effect thirty (30) days after passage and publication.

INTRODUCED, READ, AND REFERRED before the Board of Trustees for the Town of Paonia, Colorado, on the 27th day of July 2021.

HEARD AND FINALLY ADOPTED by the Town of Paonia Board of Trustees for the Town of Paonia, Colorado, on the ____ day of _____ 2021.

TOWN OF PAONIA

By: _____
Mary Bachran, Mayor

ATTEST:

Corinne Ferguson, Town/Administrator Clerk

**TOWN OF PAONIA, COLORADO
ORDINANCE NO. 2021-07**

EXHIBIT A

Outdoor Lighting Regulations

Subsections:

- 6-5-1 Purpose
- 6-5-2 Definitions
- 6-5-3 Applicability
- 6-5-4 General Provisions and Requirements
- 6-5-5 Nonconforming Lights.
- 6-5-6 Administration and Enforcement.
- 6-5-7 Appeals and Variances.

6-5-1 Purpose

- 1.1 Maintain nighttime visibility and safety while maintaining the rural atmosphere and small-town character of Paonia.
- 1.2 Minimize light pollution and glare. Protect citizens from unwanted outdoor lighting that would enter homes and businesses.
- 1.3 Promote energy conservation by promoting efficient use of lighting.
- 1.4 Prevent unnecessary or inappropriate outdoor lighting that impacts the dark sky resource, qualifying Paonia as an International Dark Sky Association (IDA) designated community.
- 1.5 Help mitigate sleep and wildlife migration related issues through use of minimum necessary outdoor lighting and by using light bulbs with a warmer color.

6-5-2 Definitions

2.1 Terms used in Outdoor Lighting Regulations

- 2.1.1 Correlated color temperature (CCT): A specification of the color appearance of the light emitted by a lamp, relating its color to the color of light from a reference source when heated to a particular temperature, measured in degrees kelvin (K). (1)
- 2.1.2 Dark Sky resource: The dark sky unpolluted by artificial light sources typically as seen on moonless nights.
- 2.1.3 Fully shielded fixture: An outdoor light fixture that is designed and mounted such that all light rays are emitted by the installed fixture at angles below the horizontal plane and such that no light rays are emitted at angles which will allow the light to pass directly off the premises appurtenant to the fixture.

- 2.1.4 Lumens: A measure of brightness that is defined as a unit of luminous flux in the International System of Units, that is equal to the amount of light given out through a solid angle by a source of one candela intensity radiating in all directions. (1) 850 lumens = 60-watt equivalent (See note 4)
- 2.1.5 Light Trespass: Light falling where it is not intended to illuminate property, grounds, or buildings in an objectionable manner.
- 2.1.6 Adaptive Controls: devices such as timers, motion-sensors, light-sensitive switches, and other means used to actively regulate the emission of light from light fixtures.
- 2.1.7 Multiunit residential properties an undivided or combination of undivided lots under one or more ownership or lease arrangements occupied by multiple dwelling units
- 2.1.8 Non-residential an undivided or combination of undivided lots under one or more ownership or lease arrangements used for commercial, industrial, lodging, institutional, or government use.
- 2.1.9 Single family residential properties an undivided or combination of undivided lots under one ownership occupied by a single-family residential structure and any accessory dwelling structures.
- 2.1.10 Mixed use an undivided or combination of undivided lots under one or more ownership or lease arrangements used for a mixture of commercial, industrial, institutional, government, and residential use.
- 2.1.11 Lumens per Net Acre: The amount of light specified in lumens that is allocated to the developed portion (net acre) of the gross size of a lot parcel (Note 2)

6-5-3 Applicability

3.1 All exterior outdoor lighting installed after the effective date of this ordinance shall conform to the requirements established by this chapter 6 section 5.

3.2 Nonconforming Lighting: All lawful nonconforming lighting prior to the effective date of this ordinance shall be regulated according to requirements defined in section 6.5.5.

6-5-4 GENERAL PROVISIONS and REQUIREMENTS

(A) All non-exempt outdoor light fixtures and illuminating devices permanently or temporarily installed outdoors, including but not limited to devices to illuminate signs, shall meet the following requirements:

- (1) Shielding. Unless exempted elsewhere in this section, all luminaires whose initial lumens exceed one hundred (100) lumens shall be fully shielded. See Note 5 for examples of shielded and unshielded luminaires.

(2) All fixtures designed to illuminate signs or structures shall be fully shielded and with a CCT as specified in items A1 and A4 of General Provisions and Requirements. The lighting fixtures shall be mounted above the area of the sign or structure to be illuminated.

(3) Blinking, flashing, rotating, or moving lights are prohibited

(4) Maximum Color Temperature of all lighting fixtures: The correlated color temperature (CCT) of any outdoor lighting fixture shall not exceed three thousand degrees kelvin (3000°K) see note 4 below.

(5) The following lumen limits are established to prevent over lighting. Each site should use responsible lighting practices including using the lowest number of lumens needed for the site to provide for safety and functionality:

- a) For non-residential, and mixed-use properties the total amount of outdoor lighting shall not exceed twenty-five thousand (25,000) lumens per net acre. Each lighting fixture shall be limited to 1500 lumens.
- b) For multiunit residential properties the total amount of outdoor lighting, shall not exceed twenty thousand (20,000) lumens per net acre. Each fixture shall be limited to 850 lumens.
- c) For single family residential properties, the total amount of outdoor lighting, shall not exceed six thousand five hundred (6,500) lumens. Each fixture shall be limited to 850 lumens.
- d) All properties shall use adaptive controlled lighting where practical.

(6) Unshielded Lighting shall be prohibited, except for special cases meeting exemption requirements of subsection (B), and also meeting lumen limits in subsection(C).

(7) Existing overhead street lighting owned, operated, or leased by the Town of Paonia shall be compliant with the listed lighting requirements in sections 6-5-4 (A) items 1 and 4 and shall be limited to a lumens cap of 5000 lumens per lamp, unless required for safety reasons as approved by town council

(8) Lighting Curfews:

- a) Lighting used at community and athletic events (including outdoor concerts and other Town-approved events) shall be turned off one hour after the conclusion of the event.
- b) Lighting in Town buildings shall be turned off one hour after close of business or other approved activities unless authorized by appropriate Town authority for safety or maintenance reasons.
- c) Commercial lighting shall be turned off one hour after close of business, except for safety of employees or customers if operations are throughout the night.
- d) Adaptive Controls (such as motion, light sensitive detectors, etc.) shall be used in outdoor commercial and residential lighting where practical.

(9) New Public lighting, owned and operated by the Town of Paonia, either streetlights, walkway lights, or external building lighting shall be allowed as recommended by the Town Administrator in situations where a public health hazard exists which can only be mitigated by artificial light at night and shall be in compliance with Subsection (A).

- a) Adaptive controls or curfews shall be employed in all new public outdoor lighting installations.

(10) The following restrictions shall be required on the installation and operation of outside illuminated signs:

- a) Luminance levels for operation between sunset and sunrise shall not exceed 100 nits (100 candelas per square meter) as measured under conditions of a full white display.
- b) Sign illumination shall be extinguished completely one hour after sunset and remain off until one hour before sunrise, or at the close of business; whichever is later.
- c) The luminous/illuminated surface area of an individual sign shall not exceed defined limits in Town Code (TBD).

(B) The following are exempt from the provisions of Subsection (A), provided the provisions in Subsection C are met.

- (1) Lights used to illuminate athletic fields, outdoor recreation areas, and areas used for concerts and other outdoor community events shall be exempt from provisions of subsection (A) provided all the following conditions are met.
 - a. Illuminating Engineering Society (IES) lighting guidelines (RP-6) are followed according to the appropriate class of play.
 - b. Field lighting is provided exclusively for illumination of the surface of play and viewing stands, and not for any other applications
 - c. Illuminance levels must be adjustable based on the task (e.g., active play vs. field maintenance)
 - d. Off-site impacts of the lighting will be limited to the greatest practical extent possible
 - e. A curfew such that lights must be extinguished by one hour after the end of activity, and no later than 10:30 PM Standard Time / 11:30 PM Daylight Savings Time. Variances can be permitted on a case-by-case review for special events that go to midnight.
 - f. Timers must be installed to prevent lights being left on accidentally overnight by automatically extinguishing them
- (2) Signs, postings which are illuminated by building interior light sources, such as neon signs or other lights, provided such signs are lit only during the property owner's business hours.
- (3) Official traffic control devices and lights owned and operated by or pursuant to proper authority of the United States of America, the State of Colorado or any of their agencies, and such other lights as are specifically required by federal or state law.
- (4) Lawful vehicle lights.
- (5) Holiday lights, provided all conditions are met:
 - a. Holiday lighting shall be temporary and illuminated no more than 75 days during any one-year period.
 - b. Holiday displays of over 1250 total lumens per parcel, and holiday luminaires exceeding 850 lumens each, are subject to a curfew, and must be turned off from 10:30 pm until 1 hour before sunrise each night.
- (6) Flagpoles. Property owners are encouraged to not illuminate flagpoles at night, but rather to hoist flags after dawn and lower flags before sunset. If flags are illuminated at night, lighting of up to a total of two (2) flags per property is permitted with the following conditions:

- a. The flags must either be the flag of the United States of America or the flag of the State of Colorado for illumination to be permitted.
- b. If nighttime illumination is used, flagpoles shall be illuminated only from above. This may be achieved by utilizing a luminaire attached to the top of the flagpole or a luminaire mounted above the top of the flagpole on a structure within fifteen (15) feet of the flagpole and must comply with all sections of this Chapter. The total light output from any luminaire mounted on top of or above a flagpole shall not exceed 800 initial lumens.

C) Maximum allowed amounts of unshielded lighting. On no parcel shall the amount of allowed unshielded lighting exceed, in the aggregate, the following values per net acre according to lighting zone:

- a) For mixed use / industrial: (1000) lumens.
- b) For multi-unit residential: (1000) lumens.
- c) For single-family units (1000) lumens.
- d) Temporary holiday lights are not counted toward these limits.

(D) Interior Lighting.

- (1) Interior lighting direct rays shall be blocked from trespassing (straying) beyond the property boundaries of the source.

(E) Greenhouse lighting shall meet the following requirements:

- (1) All greenhouse lighting is subject to General Provisions and Requirements as outlined in Section 6:5:4. Additionally:
- (2) Greenhouses shall be fully covered with blackout tarps or covers so that no light spills from the premises onto adjacent lands or into the night sky.
- (3) Greenhouse lighting that is not fully covered is subject to a curfew and shall be extinguished at night between 10 pm and 6 am local time.

6-5-5 NONCONFORMING LIGHTS

(A) Lights which were lawfully existing and in use at the time they became nonconforming with the requirements of this Section 6-5 by virtue of the initial adoption of this Section, subsequent amendment to this Section or by annexation into the Town, may continue to be used and operated subject to the limitations of this Section.

(B) The right to operate lawful nonconforming fixtures and or lawful nonconforming lamps shall terminate upon any of the following:

- (1) Replacement of the light fixture or lamp.
- (2) Damage to the light fixture so that the cost of repair is 50% or more of the cost to replace it with a conforming fixture.

(C) All nonconforming Public and Private Lighting either, owned or leased shall be brought into compliance with section 6.5.4 within 10 years from the effective date of this ordinance.

6-5-6 ADMINISTRATION AND ENFORCEMENT.

(A) The provisions of this Section shall be administered by the building official or other authorized Town officer or employee.

(B) It shall be unlawful to violate any provision of this Section.

(C) Any continuing violation of this Section is hereby declared to be nuisance, which may be abated by the Town in any lawful manner or enjoined by a court of competent jurisdiction.

(D) No building permit or occupancy permit shall be issued for work which has noncomplying light fixtures. See Town of Paonia Building Permit Checklist.

(E) Changes or upgrades to existing outdoor lighting will utilize town provided education materials on shielded fixtures and energy efficient dark sky compliant lamps - see notes 3-5 below.

6-5-7 APPEALS AND VARIANCES.

(A) Any person aggrieved by an interpretation of this Section or decision of the Town made in the administration of this Section, may appeal the interpretation or decision to the Town Lighting Decision Group - consisting of the Town Administrator, Chief of Police, Public Works Director, and a Trustee from Town Council appointed by the Mayor - pursuant to the review procedure of Section TBD of the Paonia Municipal Code upon payment of variance application fee.

(B) (1) Any person may apply for a variance to the Town Lighting Decision Group from the provisions of this Section upon payment of the variance application fee in accordance with the review procedure of Section TBD of the Paonia Municipal Code.

(2) The Town Lighting Decision Group may grant a variance only upon a determination that the following criteria are met:

(a) The variance will be consistent with the public health, safety, and welfare.

(b) The variance is justified by unreasonable hardship not created by the activities of the applicant or strict compliance is unfeasible.

(c) The variance will be substantially consistent with the purposes of this Section to avoid nuisances to others, preserve the natural dark sky resource and to maintain IDA community dark sky designation, conserve energy, reduce glare, promote traffic and pedestrian safety, preserve the small-town character of Paonia and promote the Town's master plan.

Notes:

1. Since 2012, the Federal Trade Commission has required that labelling of all light bulbs include temperature (Kelvins) and light output (lumens.) Concerning color temperatures, a CCT of about 5000K approximates sunlight and a CCT of 3000K will have a slightly yellow appearance.
2. Lumens per net acre: For example, a one-acre (44000sqft) lot is developed with a 6000 sq ft multiunit condo plus a 2000sqft wrap-around deck, a 2000sqft detached garage and adjacent developed patio of 1000sqft. Additionally, landscaping improvements around the condo, deck, patio and detached garage adds another 5000sq ft bringing the total developed portion of the lot to 16000sqft or $16000/44000$ – approximately 36% of that gross one-acre lot. The lumens allocation for this multiunit example is 20000/per net acre or $20000*0.36= 7272$ lumens.

Continued Next Page:

(3) Color Temperature Comparison:




(4) Lumens to Wattage Conversion:

How to Buy a Light Bulb

Lumens: The new way of looking at light.

1

You used to buy these.




INCANDESCENT

WATTS
100W
75W
60W
40W

2

You want this much light.




LUMENS


1600
1100
800
450

3


Now you can buy these.



LED
Most Efficient



CFL
More Efficient



HALOGEN

WATTS		
coming soon	up to 23W	up to 72W
coming soon	up to 20W	up to 53W
up to 12W	up to 13W	up to 43W
up to 9W	up to 9W	up to 29W

Lumen outputs and wattages are based on the most common products available for each medium screw base light bulb. Actual lumen output and wattage may vary by product.
Revised April 20, 2012.

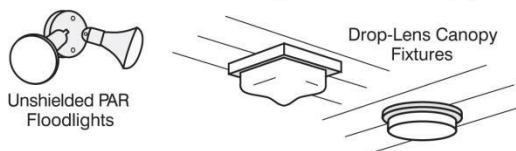
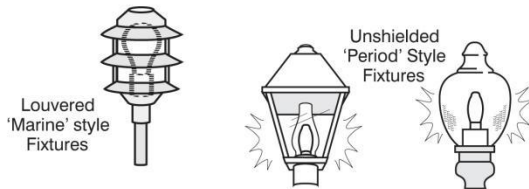
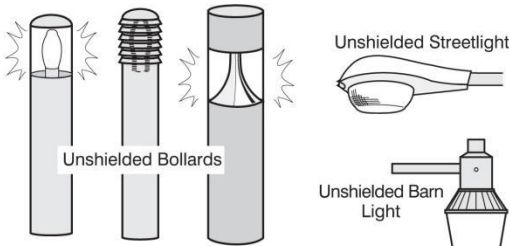
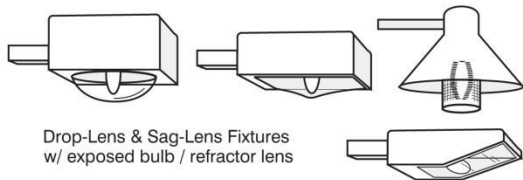
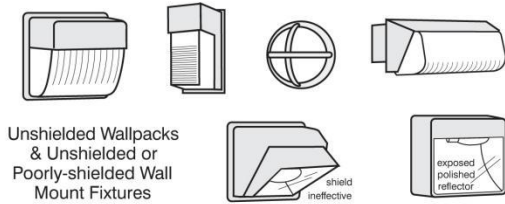
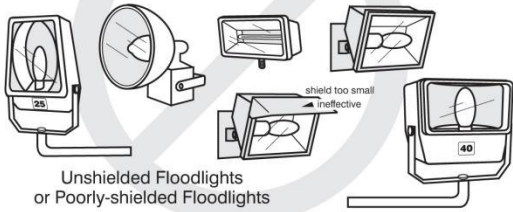
MORE LUMENS = MORE LIGHT

(5) Examples of Acceptable (fully shielded) and Unacceptable Dark Sky lighting:

Examples of Acceptable / Unacceptable Lighting Fixtures

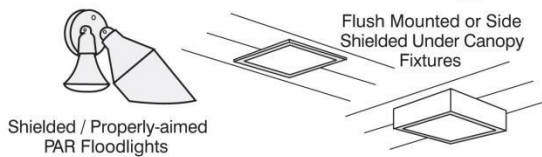
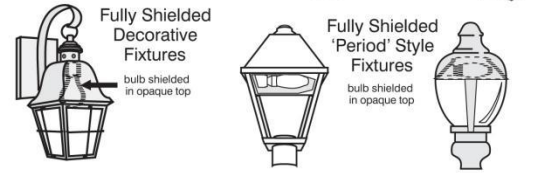
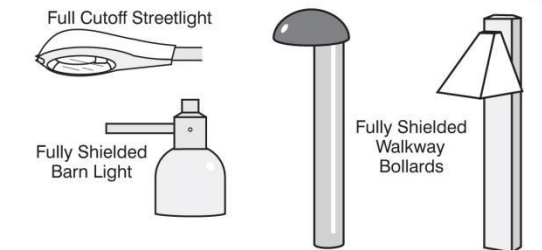
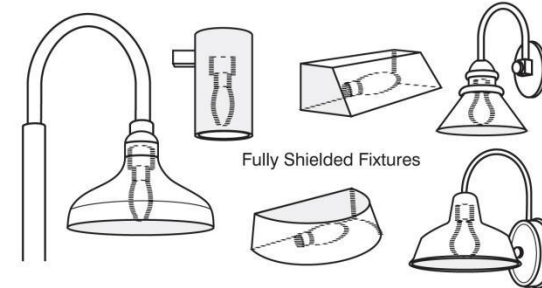
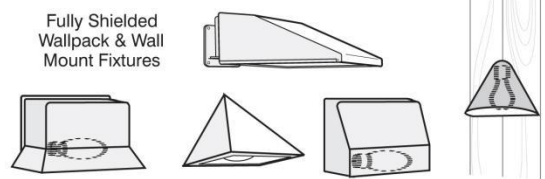
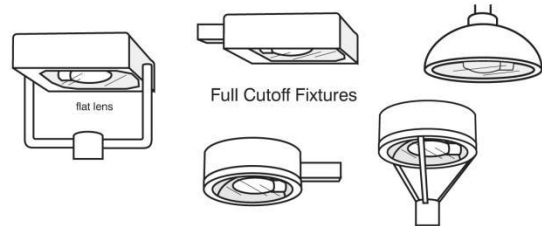
Unacceptable / Discouraged

Fixtures that produce glare and light trespass



Acceptable

Fixtures that shield the light source to minimize glare and light trespass and to facilitate better vision at night



Illustrations by Bob Crelin© 2005. Rendered for the Town of Southampton, NY. Used with permission.

AGENDA SUMMARY FORM



FIRST READING: Ordinance 2021-06 Municipal Code Modification of Chapter 6 Article 1. - Alcoholic Beverage Licensing and Distance from Public Schools

Summary:

Introduction and first reading of liquor code modifications ad directed by Board at 6/22/21 Board meeting.

Notes:

The modification ordinance removes the 500 ft restriction for on-premises facilities and allows for issuance of bed and breakfast permits.

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

**TOWN OF PAONIA, COLORADO
ORDINANCE NO. 2021-06**

**AN ORDINANCE OF THE TOWN OF PAONIA, COLORADO AMENDING THE
PAONIA MUNICIPAL CODE TO WITH THE ADDITION OF CERTAIN SECTIONS
TO CHAPTER 6, ARTICLE 1**

WHEREAS C.R.S. 44-3-313 (1)(d)(I). requires any building where the malt, vinous, or spirituous liquor is to be sold to be located at least five hundred feet (500') from any public or parochial school or the principal campus of any college, university or seminary.

WHEREAS C.R.S. 44-3-313 (1)(d)(III) provides that “The local licensing authority of any city and county, by rule or regulation, the governing body of any other municipality, by ordinance and the governing body of any other county, by resolution, may eliminate or reduce the distance restrictions imposed by this paragraph (1)(d) for any class of license, or may eliminate one or more types of schools or campuses from the application of any distance restrictions...”

WHEREAS a request has been presented to the Trustees to reduce the distance for certain licenses which require on site consumption of alcohol from any public or parochial school or the principal campus of any college, university, or seminary.

WHEREAS, a request has been presented to the Trustees to allow for the Town to authorize bed and breakfast permits to allow for the provision of complimentary alcohol beverages for guests;

WHEREAS the Trustees does hereby eliminate the required distance as provided by with this ordinance, and the allowance of bed and breakfast permits.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, as follows:

Section 1. Code Amendment. Chapter 6, Article 1, Section 80 of the Paonia Municipal Code is hereby added to the Paonia Municipal Code to read as follows:

Sec. 6-1-80: There shall be no distance requirement from a public or parochial school or the principal campus of any college, university or seminary, and a licensed premises where the consumption of alcohol is wholly contained onsite, explicitly omitting a retail liquor store license.

Sec. 6-1-90: Bed and breakfast permits are authorized within the Town of Paonia, subject to the provisions of C.R.S. 44-3-412, as amay be amended from time to time.

Section 2. Severability.

If any provision, clause, sentence or paragraph of this Ordinance or the application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the other provisions of this Ordinance which can be given effect without the invalid provision or application, and, to this end, the provisions of this Ordinance are declared to be severable.

Section 3. Repeal of Prior Ordinances.

All other ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. Ordinance Effect.

Existing ordinances or parts of ordinances covering the same matters as embraced in this Ordinance are hereby repealed and any and all ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed; provided, however, that the repeal of any ordinance or parts of ordinances of the Town shall not revive any other section of any ordinance or ordinances hereto before repealed or superseded, and further provided that this repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance hereby repealed prior to the taking effect of this Ordinance.

Section 5. Effective Date.

This Ordinance shall take effect thirty (30) days after passage and publication.

INTRODUCED, READ, AND REFERRED before the Board of Trustees for the Town of Paonia, Colorado, on the 13th day of July 2021.

HEARD AND FINALLY ADOPTED by the Town of Paonia Board of Trustees for the Town of Paonia, Colorado, on the ____ day of _____ 2021.

TOWN OF PAONIA

By: _____
Mary Bachran, Mayor

ATTEST:

Corinne Ferguson, Town/Administrator Clerk

Common Colorado Liquor License Types:

Colorado Hotel and Restaurant: on premises consumption

Colorado Tavern License: on premises consumption

Colorado Beer and Wine License: on premises consumption

Colorado Brew Pub License: on premises consumption, sale for off premises consumption, the manufacturing of malt liquor on the licensed premises, and sale to an independent wholesaler for distribution to other licensed retailers.

Colorado Retail Liquor Store License: consumption off the premises.

Other less common Liquor Licenses

- **Arts license:** on premise consumption and is not required to adhere to distance restrictions per C.R.S. 12-47-417(2)
- **Bed and breakfast permit:** (proposed – on premises consumption)
- **Beer and wine license:** on premises consumption, off premises consumption
- **Brew pub license:** on premises consumption, off premises consumption
- **Club license:** on premises consumption
- **Distillery pub license:** on premises consumption, off premises consumption
- **Hotel and restaurant license:** on premises consumption, re-seal for off premises consumption
- **Limited winery license:** on premises consumption, off premises consumption
- **Liquor–licensed drugstore license:** off premises consumption
- **Lodging and entertainment license:** on premises consumption, re-seal for off premises consumption
- **Manufacturer’s license:** on premises consumption, off premises consumption
- **Optional Premises License:** on premises consumption, or storage
- **Retail liquor store license:** off premises consumption
- **Tavern license:** on premises consumption, re-seal for off premises consumption
- **Vintner’s restaurant license:** on premises consumption, off premises consumption
- **Wholesaler’s license:** sales for off-premises consumption
- **Wine festival permit:** on premises consumption, off premises consumption
- **3.2% Beer License:** on premises consumption, off premises consumption

AGENDA SUMMARY FORM



SECOND READING: Ordinance 2021-05 Imposition of Marijuana Occupational Tax

Summary:

Second reading of marijuana occupational tax language for commercial and medical marijuana licensed locations within town of Paonia.

Notes:

The proposed ordinance implements the assessment and collection of the \$5 per transaction occupational tax passed in the November 2020 election and sales transaction modification.

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

**TOWN OF PAONIA, COLORADO
ORDINANCE NO. 2021-05**

**AN ORDINANCE OF THE TOWN OF PAONIA, COLORADO AMENDING THE
PAONIA MUNICIPAL CODE WITH THE ADDITION OF CHAPTER 4 ARTICLE 5
CONCERNING THE IMPOSITION OF AN OCCUPATIONAL TAX ON THE SALE OF
MARIJUANA**

WHEREAS, at the Special Election held on November 3, 2020 , a majority of the voters of Paonia approved the following ballot question:

TOWN OF PAONIA BALLOT ISSUE 2D

SHALL TOWN OF PAONIA TAXES BE INCREASED BY \$200,000.00 ANNUALLY IN THE FIRST FISCAL YEAR, AND SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER, WITH THE LEVY OF AN OCCUPATIONAL TAX OF \$5.00 PER SALES TRANSACTION, EFFECTIVE JANUARY 1, 2021, ON THE SALE OF RETAIL AND MEDICAL MARIJUANA AND MARIJUANA PRODUCTS WITHIN THE TOWN OF PAONIA, WITH THE RESULTING TAX REVENUE USED FOR INFRASTRUCTURE REPAIR AND IMPROVEMENTS, INCLUDING BUT NOT LIMITED TO TOWN STREETS, SIDEWALKS, CURB, GUTTER, DRAINAGE, LANDSCAPING, LIGHTING AND STREETScape AMENITIES, THROUGH 2025, AND THEREAFTER ALLOCATED ANNUALLY BY THE BOARD OF TRUSTEES?

WHEREAS, The Board determines that every person that furnishes a marijuana product in the Town is exercising a taxable privilege. The purpose of this Ordinance is to impose a tax which will be paid by every Retail Marijuana Store and every Medical Marijuana Store, providing such retail and medical marijuana products in the Town, which tax will provide revenues to be used for municipal infrastructure.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, as follows:

Section 1. Chapter 4 of the Paonia Municipal Code is hereby amended to add a new Article 5 to read as follows:

**ARTICLE 4
MARIJUANA OCCUPATIONAL TAX**

Sec. 4-5-10 Levy of Tax. Effective August 18, 2021, there is hereby levied and shall be paid and collected a flat occupational tax of five dollars (\$5.00) per sales transaction on the price paid for retail or medical marijuana, in addition to the sales taxes levied pursuant to Sec. 4-3-10 et. sec. of the Town Code.

Sec. 4-5-20 Exemptions. There shall be no exemptions on the collection or payment of this tax.

Sec. 4-5-30. Collection of Tax.

A. Every Retail Marijuana Store and every Medical Marijuana Store providing retail and/or medical marijuana taxable under this Article shall remit such tax on or before the 20th day of each month on account of retail and medical marijuana provided in the preceding month. Said payment shall be accompanied by a return which shall contain such information and be in such form as the Town Clerk may prescribe.

B. It shall be the duty of every retail marijuana provider to maintain, keep and preserve suitable records of all sales transactions made by the retail marijuana provider and such other books or accounts as may be required by the Town Clerk in order to determine the amount of the tax of which the Retail Marijuana Store or Medical Marijuana Store is liable under this Article. It shall be the duty of every such Retail Marijuana Store or Medical Marijuana Store to keep and preserve for a period of three (3) years all such books, invoices, and other records, and the same shall be open for examination by the Town Clerk or the Clerk's designee.

C. The tax to be paid by a Retail Marijuana Store or a Medical Marijuana Store shall not be stated and charged separately from the sales price of marijuana, or on any record thereof at the time when the sale is made or at the time when evidence of the sale is issued, provided that the Retail Marijuana Store or Medical Marijuana Store may indicate the sales price “includes a five dollar (\$5.00) Town Marijuana Occupational Tax.”

Sec. 4-5-40. Audit of Records.

A. For the purpose of ascertaining the correct amount of the occupational tax on the provision of the retail or medical marijuana due from any person engaged in such business in the Town under this Article, the Town Clerk or an authorized agent may conduct an audit by examining any relevant books, accounts, and records of such person.

B. All books, invoices, accounts and other records shall be made available within the Town limits and be open at any time during regular business hours for examination by the Town Clerk or an authorized agent. If any Retail Marijuana Store or Medical Marijuana Store refuses to voluntarily furnish any of the foregoing information when requested, the Town Clerk may issue a subpoena to require that the taxpayer or its representative attend a hearing or produce any such books, accounts and records for examination.

Sec. 4-5-50. Overpayment and Deficiencies. An application for refund of tax monies paid in error or by mistake shall be made within three (3) years after the date of payment for which the refund is claimed. If the Town Clerk determines that within three (3) years of the due date, a Retail Marijuana Store or Medical Marijuana Store provider overpaid the occupational tax, the Town Clerk shall process a refund or allow a credit against a future remittance from the same taxpayer. If at any time the Town Clerk determines the amount paid is less than the amount due under this Article, the difference together with the interest shall be paid by the Retail Marijuana Store or the Medical Marijuana Store within thirty (30) days after receiving written

notice and demand from the Town Clerk. The Retail Marijuana Store or the Medical Marijuana Store owner may apply directly to the Board of Trustees to request an extension of that time for good cause shown.

Sec. 4-5-60. Tax Information Confidential. The specific information gained under the provisions of this Article which is used to determine the tax due from a Retail Marijuana Store or a Medical Marijuana Store, whether furnished by the store or obtained through audit, shall be treated by the Town and its officers, employees or legal representative as confidential. Except as directed by judicial order, no Town officer, employee or legal representative shall divulge any confidential information. If directed by judicial order, the officials charged with the custody of such information shall be required to provide only such information as is directly involved in the action or proceeding. The Town Clerk may furnish to officials of any other governmental entity who may be owed sales tax, any confidential information, provided that such jurisdiction enters into an agreement with the Town to grant reciprocal privileges to the Town. Nothing contained in this Section shall be construed to prohibit the delivery to a Retail Marijuana Store or a Medical Marijuana Store, they or their duly authorized representative a copy of such confidential information relating to such store, the publication of statistics so classified as to prevent the identification of particular Retail Marijuana Store or a Medical Marijuana Store, or the inspection of such confidential information by an officer, employee or legal representative of the Town.

Sec. 4-5-70. Forms and Regulations. The Town Clerk is hereby authorized to prescribe forms and promulgate rules and regulations to aid in the making of returns, the ascertainment, assessment and collection of said occupational tax on the provision of retail and medical marijuana and in particular and without limiting the general language of this Article, to provide for:

- (i) A form of report on the provision of retail and medical marijuana to be supplied to all Retail Marijuana Store and Medical Marijuana Stores;
- (ii) The records which Retail Marijuana Stores and Medical Marijuana Stores providing retail and medical marijuana are to keep concerning the tax imposed by this Article.

Sec. 4-5-80. Penalties. Failure to comply with the provisions of this Chapter 4, Article 5, shall constitute a violation, and in addition to being grounds for denial, suspension or revocation of a license, such violation may be punished by a civil penalty of not less than Two Thousand Dollars (\$2,000.00) nor more than Five Thousand Dollars (\$5,000.00), per violation. Each day of noncompliance may constitute a separate violation.

Sec. 4-5-90. Disposition of Funds. From the initial levy of the Occupational Tax as provided by this Article 5, through December 31, 2025, all the revenues derived from the excise tax on the provision of retail and medical marijuana imposed by this Article shall be placed in the Town's Street Capital Improvements fund to be used for the following purposes: infrastructure repair and improvements, including but not limited to Town streets, sidewalks, curb, gutter, drainage, landscaping, lighting, and streetscape amenities. Thereafter, beginning January

1, 2026, all the revenues derived from the excise tax on the provision of retail and medical marijuana imposed by this Article shall be placed in the Town's general fund.

Section 2. Severability.

If any provision, clause, sentence or paragraph of this Ordinance or the application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the other provisions of this Ordinance which can be given effect without the invalid provision or application, and, to this end, the provisions of this Ordinance are declared to be severable.

Section 3. Repeal of Prior Ordinances.

All other ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. Ordinance Effect.

Existing ordinances or parts of ordinances covering the same matters as embraced in this Ordinance are hereby repealed and any and all ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed; provided, however, that the repeal of any ordinance or parts of ordinances of the Town shall not revive any other section of any ordinance or ordinances hereto before repealed or superseded, and further provided that this repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance hereby repealed prior to the taking effect of this Ordinance.

Section 5. Effective Date.

This Ordinance shall take effect thirty (30) days after passage and publication.

INTRODUCED, READ, AND REFERRED before the Board of Trustees for the Town of Paonia, Colorado, on the 13th day of July 2021.


HEARD AND FINALLY ADOPTED by the Town of Paonia Board of Trustees for the Town of Paonia, Colorado, on the 27th day of July 2021.

TOWN OF PAONIA

By: _____
Mary Bachran, Mayor

ATTEST:

Corinne Ferguson, Town/Administrator Clerk

	<p>Board Consideration of: Coronavirus Relief Fund Update and Remaining Funds for Expenditure</p>
<p>Summary: Update on fund expenditure and request to retain remaining funds for additional business grants.</p>	
<p>Notes:</p> <p>Included in the packet is the list of category expenditures for the CVRF grant, a breakdown of all expenditures for each reimbursement request, the list of businesses awarded a grant fall of 2020 and the updated final breakdown of funds expended through community relief program hosted by the North Fork Senior Connection non-profit organization.</p> <p>The CVRF Grant was ratified July 21, 2020 and made retroactive to reimburse for unbudgeted expenditures beginning March 13, 2020.</p> <p>Explanation of discrepancy in pending grant expenditure, permitted expenses, and remaining grant funds:</p> <p>Initial tracking of expenditures included numbers for staffing while working the modified COVID schedule. While the hours were initially included in the total at time of expenditure request, had the hours been determined to be ineligible, we would have been informed and had a remaining balance. Regardless of the potential determination, we ad decided not to include the hours, and hold the excess funds for best use in the community – to be determined.</p> <p>Timeline of recent communication regarding the CVRF grant: 3/26/21 – Mari Zaporowski with DOLA requested a status update on expenditures. 4/7/21 – Finance Director Cindy Jones provided an update, reporting that a request for approximately \$73,000 was pending completion and that we were retaining approximately \$16,000 while determining best use in the community. 4/7/21 – DOLA responded thanking staff for update and offered submission assistance if needed. 5/7/21 – Received reminder of quarterly submission deadline.</p> <p>Following this reminder, Finance Director Jones contacted Ms. Zaporowski via telephone to discuss submission. At that time, Ms. Zaporowski informed Ms. Jones that the state had set a June 30th deadline for communities to use unallocated funds. This would allow the state to reissue remaining funds to other communities still in need. We took this to clearly mean that the state expected all funds to be expended by the June 30th timeline – a date certain – or return for reissuance. This was always reported out as a timeline for expenditure change from the State – which is what it was.</p> <p>6/22/21 – Board decision to return remaining funds. 6/23/21 – Ms. Jones began process for final submittal and relinquishment of remaining funds.</p>	

July 23, 2021

AGENDA SUMMARY FORM

6/29/21 – While on a conference call with Ms. Zaporowski, she informed us that the June 30th was a goal. This had not been presented that way in previous discussion. I requested Ms. Zaporowski provide the information via email, and we will take it back to the Board for decision.

Currently staff requests Board approval to retain the remaining balance, as provided, (\$16,024.38 + \$169.20 reimbursement from NF Senior Connection) and re-open the business grant application process for 45 days, with a maximum award in the amount of \$2,500. Commercial business owners will be notified via regular mail, the application will be published on the Town website, and a social media post will be made on the Town of Paonia Facebook page. To be eligible a business must have been in business March 2020, still be open in Paonia, be able to provide documentation to prove hardship created by COVID pandemic and have no close family relation to any staff or Board member of the Town government.

Thank you.

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

FW: CVRF Program info

Corinne Ferguson <corinne@townofpaonia.com>

Tue 6/29/2021 4:23 PM

To: Mary B <maryb@townofpaonia.com>

FYI. -

From: Mari Zaporowski - DOLA <mari.zaporowski@state.co.us>

Sent: Tuesday, June 29, 2021 4:14 PM

To: Cindy Jones <finance@townofpaonia.com>; Corinne Ferguson <corinne@townofpaonia.com>

Subject: CVRF Program info

Hello Cindy and Corinne,

The June 30th deadline for the CVRF Program is not the actual, legal deadline for the program. It was a deadline set in Colorado to try to get it wrapped up, but was only a goal. Officially, you have until the end of this year to submit for reimbursement, so if you'd like to keep your remaining balance to have time to set up more small business grants, you have until December 31, 2021.

Please let me know if you have any questions.

Thanks,
Mari

--

Mari Zaporowski
CVRF Program Assistant
She | Her



COLORADO
Department of Local Affairs
Division of Local Government

P 303.864.8439

1313 Sherman St., Room 521, Denver, CO 80203

mari.zaporowski@state.co.us | dola.colorado.gov/dlg

CVRF Virtual Office Hours

Schedule: M: 10-11am, T: 2-3pm, W: 2-3pm, Th: 10-11am, F: 10-11am

Meeting ID to join virtually: meet.google.com/orz-bovc-qcr

Phone Number: (US) +1 502-547-4003, PIN: 110 617 868#

Under the Colorado Open Records Act (CORA), all messages sent by or to me on this state-owned e-mail account may be subject to public disclosure.

CORONAVIRUS RELIEF FUND (CVRF) REIMBURSEMENT REQUEST

Please only enter information on this sheet in the yellow highlight areas.

Revised: 09/08/2020



COLORADO
Department of Local Affairs
Division of Local Government

1. Grantee Organization:	TOWN OF PAONIA	5. Service Dates:	
2. Contract Number:	CM-078	Start Date	End Date
3. Reimbursement Request #:	1	3/13/2020	11/1/2020
4. Final Request? Enter Yes or No	NO		

Totals in Rows 7 and 10 on this Sheet will autofill from the 10 Transfer/Expense tabs. DO NOT enter financial information in cells E7 and E10.

6a. TOTAL CVRF FUNDS CURRENTLY BEING REQUESTED	\$36,270.94
6b. TOTAL CONTRACT AMOUNT	\$125,232.27
6c. CONTRACT BALANCE BEFORE THIS REQUEST	\$125,232.27
6d. CONTRACT BALANCE AFTER THIS REQUEST	\$88,961.33

Eligible transfers or expenses incurred due to the public health emergency

Cells below will autofill from the Reimbursement Report.

7a - Administrative	\$0.00
7b - Budgeted Diverted Personnel	\$0.00
7c - COVID-19 Testing	\$0.00
7d - Economic Support Other	\$10,450.00
7e - Tax Anticipation Notes	\$0.00
7f - Distance Learning	\$0.00
7g - Food Programs	\$0.00
7h - Housing Support	\$0.00
7i - Telework	\$10,274.11
7j - Medical	\$0.00
7k - Nursing Home Assistance	\$0.00
7l - Payroll PH and Safety	\$0.00
7m - PPE	\$628.13
7n - Public Health	\$14,918.70
7o - Small Business Assistance	\$0.00
7p - Unemployment Benefits	\$0.00
7q - Workers' Compensation	\$0.00
7r - Other	\$0.00

8. Compliance with CARES Act: This request includes only necessary expenditures:	Check "Yes" or "No" in the 3 cells below.
a.) incurred due to the public health emergency with respect to the Coronavirus Disease 2019,	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b.) were not accounted for in the budget most recently approved as of March 27, 2020, and	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c.) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9. Confirm your organization will retain all supporting documentation for this request and any audits for 7 years.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. Confirm your organization is not using ANY other funds for the reimbursements in this request.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

11. Federal Funding Compliance Certification

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

12. SIGNATURE OF AUTHORIZED INDIVIDUAL below:

PRINT NAME, TITLE, and DATE below:

CORINNE FERGUSON, TOWN ADMINISTRATOR/CLERK, 10/30/2020

Submittal Note: When complete, print or save all tabs in this spreadsheet as a PDF. Then submit as a single PDF in your Portal acct.

Notes: Please retain all backup and supporting documentation including but not limited to email communications, contracts, receipts, invoices, budget records and ledgers for possible monitoring and audit for 5 years after final payment is made. Do not provide any of that backup documentation with this request. Totals on this sheet will autofill to the Request Form. Add as many rows below as needed.

				Total Request	\$ 36,270.94
Date of Expense	Invoice or Billing Number	Eligible Category	Description	Amount	
1	8/20/2020	828563	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	855.36
2	9/2/2020	830455	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	1,069.20
3	9/10/2020	831533	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	1,069.20
4	9/15/2020	832389	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	775.17
5	9/22/2020	833605	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	1,229.60
6	9/29/2020	834596	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	855.36
7	10/5/2020	835575	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	922.19
8	10/8/2020	838377	7n - Public Health	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUBL	882.09
9	3/30/2020	WO-0634	7i - Telework	REMOTE ACCESS SET UP FOR (5) EMPLOYEES TO ALLOW TELEWORK DURING COVID	402.50
10	5/20/2020	S-1003	7i - Telework	LAPTOP COMPUTERS FOR (4) STAFF FOR WORKING REMOTE DUE TO COVID	6,054.31
11	8/16/2020	INV36375310	7i - Telework	SOFTWARE-ZOOM MONTHLY FEE FOR TELEWORKING	19.43
12	7/16/2020	INV31302084	7i - Telework	SOFTWARE-ZOOM MONTHLY FEE FOR TELEWORKING	43.16
13	6/16/2020	INV26176014	7i - Telework	SOFTWARE-ZOOM MONTHLY FEE FOR TELEWORKING	128.70
14	5/31/2020	INV23583993	7i - Telework	SOFTWARE-ZOOM MONTHLY FEE FOR TELEWORKING	59.33
15	5/7/2020	INV19557683	7i - Telework	SOFTWARE-ZOOM MONTHLY FEE FOR TELEWORKING	33.42
16	4/30/2020	INV18194331	7i - Telework	SOFTWARE-ZOOM MONTHLY FEE FOR TELEWORKING	16.17
17	3/31/2020	INV13798597	7i - Telework	SOFTWARE-ZOOM MONTHLY FEE FOR TELEWORKING	59.33
18	4/7/2020	14-6437626-9421024	7i - Telework	PHONE/IPAD TRIPOD-FOR STREAMING MEETINGS DURING COVID	38.82
19	6/16/2020	10129-10133	7i - Telework	COMMUNITY ROOM SOUND SYSTEM UPGRADE-FOR STREAMING MEETINGS DURING COVID TO ALLOW PUBLIC TO ATTE	1,114.07
20	6/24/2020	10132	7i - Telework	CONFERENCE PHONE-FOR STREAMING MEETINGS DURING COVID	1,104.92
21	6/16/2020	10129	7i - Telework	LAPTOP COMPUTERS FOR (1) STAFF FOR WORKING REMOTE DUE TO COVID	1,199.55
22	3/13/2020	2003-108273	7m - PPE	HARMFUL DUST RESPIRATOR	13.98
23	3/13/2020	2003-108273	7m - PPE	2PK DUST RESPIRATOR	13.58
24	3/13/2020	363164	7m - PPE	NITRILE DISPOS GLOVE	15.02
25	3/13/2020	363164	7m - PPE	NITRILE DISPOS GLOVE	15.02
26	3/13/2020	363164	7m - PPE	NITRILE DISPOS GLOVE	15.02
27	3/13/2020	363164	7m - PPE	NITRILE DISPOS GLOVE	15.02
28	3/13/2020	363164	7m - PPE	NITRILE DISPOS GLOVE	15.02
29	3/23/2020	11-1320377-8137845	7m - PPE	N95 MASKS	56.08
30	3/23/2020	11-1320377-8137845	7m - PPE	DISPOSABLE MASK	38.83
31	3/25/2020	363509	7m - PPE	NITRILE DISPOS GLOVE	15.02
32	3/25/2020	363509	7m - PPE	NITRILE DISPOS GLOVE	15.02
33	3/25/2020	363509	7m - PPE	NITRILE DISPOS GLOVE	30.04
34	3/25/2020	363509	7m - PPE	NITRILE DISPOS GLOVE	14.04
35	3/30/2020	363606	7m - PPE	NITRILE DISPOS GLOVE	75.10
36	3/30/2020	363606	7m - PPE	NITRILE DISPOS GLOVE	150.20
37	3/30/2020	363606	7m - PPE	DUST MASK	7.43
38	7/16/2020	11-2626442-8077836	7m - PPE	DAILY DISPOSABLE 3-PLY FACE COVER	36.66
39	8/16/2020	25620	7m - PPE	FACE MASK (PPD)	60.00
40	9/17/2020	14-0300750-4497022	7m - PPE	3D MASK BRACKET SILICONE	28.03
41	4/21/2020	2036207-1	7n - Public Health	DISINFCTANT SPRAY	20.98
42	4/28/2020	2004-115540	7n - Public Health	#3 DBL LOOP CHAIN-INSTALLATION OF PLEXIGLASS BARRIERS	10.29
43	4/28/2020	2004-115540	7n - Public Health	1 HVY IPEN S HK ZN-INSTALLATION OF PLEXIGLASS BARRIERS	5.97
44	4/28/2020	2004-115540	7n - Public Health	HANGER D-RING SM ZINC PLT-INSTALLATION OF PLEXIGLASS BARRIERS	7.16
45	4/28/2020	2004-115540	7n - Public Health	#8 ZINC PL FLT WASH S85 PER #-INSTALLATION OF PLEXIGLASS BARRIERS	6.90
46	4/28/2020	2004-115540	7n - Public Health	8/32 HEX MACHINE SCREW NUT-INSTALLATION OF PLEXIGLASS BARRIERS	3.49
47	4/28/2020	2004-115540	7n - Public Health	6/32X1/2 ROUND HEAD MACH SCREW-INSTALLATION OF PLEXIGLASS BARRIERS	4.89
48	4/28/2020	2004-115542	7n - Public Health	DURHAM WATER PUTTY-1#-INSTALLATION OF PLEXIGLASS BARRIERS	2.39
49	4/29/2020	46826	7n - Public Health	PUTTY WATER POWDERED 1#-PLEXIGLASS BARRIERS	2.89
50	4/29/2020	46826	7n - Public Health	DUP KEY-INSTALLATION OF SPLIT DOOR BARRIERS	1.95
51	4/30/2020	2004-116126	7n - Public Health	4X8-118 STANDARD PLASKOLITE-INSTALLATION OF PLEXIGLASS BARRIERS	302.00
52	5/8/2020	48499	7n - Public Health	BOLT STND BARREL ZN PLT 4#-INSTALLATION OF PLEXIGLASS BARRIERS	10.78
53	5/8/2020	48499	7n - Public Health	WEATHERSTRIP EPDM ADH 17FT G-INSTALLATION OF PLEXIGLASS BARRIERS	10.99
54	5/11/2020	48499	7n - Public Health	HOOK UTILITY MED W/STRIP WHT-INSTALLATION OF PLEXIGLASS BARRIERS	3.99
55	5/12/2020	2036207-2	7n - Public Health	BUC FOAMING HAND SANITIZER	39.83
56	5/22/2020	2036902-0	7n - Public Health	WIPES HAND SANITIZING	25.98
57	6/8/2020	01-895253	7n - Public Health	ALL PRP LRG SPRAY BT-DISINFECT PARK EQUIPMENT	3.98
58	6/8/2020	01-895253	7n - Public Health	VALORE PPR TOWEL 2PL-DISINFECT PARK EQUIPMENT	11.98
59	6/8/2020	04-617197	7n - Public Health	ANGEL SOFT 12 DBL ROL-DISINFECT PARK EQUIPMENT	24.98
60	6/8/2020	2006-123433	7n - Public Health	GALLON DNATURED ALCOHOL-DISINFECT PARK EQUIPMENT	15.49
61	6/8/2020	2005-123433	7n - Public Health	GT 4GAL BAK PAK SPRAYER-DISINFECT PARK EQUIPMENT	59.99
62	8/2/2020	2037546-0	7n - Public Health	HAND SANITIZER	57.00
63	10/9/2020	17148	7n - Public Health	BANNER BAR-STANDARD KIT-SIGNS TO PROMOTE WEARING OF MASKS	578.00
64	7/3/2020	061320-062620	7n - Public Health	UNBUDGETED SICK LEAVE FOR (1) EMPLOYEE FROM 06/15/2020-06/22/2020	1,649.52
65	MULTIPLE	032620-051820	7n - Public Health	UNBUDGETED SICK LEAVE FOR (1) EMPLOYEE FROM 03/25/2020-05/18/2020	4,269.51
66	11/1/2020	25773	7n - Public Health	LASTING IMPRESSIONS-BANNERS RE MASKS	129.60
67	10/23/2020	10232020	7d - Economic Support Other	NORTH FORK SENIOR CONNECTIONS-NON-PROFIT ASSISTING COMMUNITY IN NEED CAUSED BY COVID-GRANTS FOR HO	10,450.00
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PLEASE REFER TO FEDERAL GUIDANCE REGULARLY AS IT IS UPDATED OFTEN. FOR CURRENT INFORMATION, PLEASE SEE OUR RESOURCES SECTION OF OUR CORONAVIRUS RELIEF FUND WEBSITE.

[DOLA'S Coronavirus Relief Fund Resource Website](#)

[Federal Guidance](#)

[Federal Guidance FAQ](#)

7a.	Administrative	<p>Administrative Expenses Eligible expenses include: No Specific Guidance as of 08/26/2020 Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7b.	Budgeted Diverted Personnel	<p>Expenses on Budgeted Personnel Diverted to a Substantially Different Use due to the COVID-19 public health emergency Eligible expenses include: Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are covered. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty's ordinary responsibilities. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7c.	COVID-19 Testing	<p>COVID-19 Testing and Contact Tracing Eligible expenses include: Costs of providing COVID-19 testing, including serological (antibody) testing. (Moved from Medical expenses.) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7d.	Economic Support Other	<p>Economic Support Expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: Cost of provision of grants to small businesses, state, local or tribal payroll support, and unemployment insurance costs related to the COVID-19 health emergency. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7e.	Tax Anticipation Notes	<p>Expenses Associated with Issuance of Tax Anticipation Notes due to the COVID-19 public health emergency Eligible expenses include: Costs associated with issuance of tax anticipation notes. If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7f.	Distance Learning	<p>Distance Learning Expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7g.	Food Programs	<p>Food Program Expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions. (Moved from Public Health expenses.) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7h.	Housing Support	<p>Housing Support Expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: Grants to prevent eviction and assist in preventing homelessness that are a necessary expense incurred due to the COVID-19 public health emergency and that meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance are eligible. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures. (Moved from Economic Support.) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7i.	Telework	<p>Expenses on Improving Telework Capabilities of Public Employees due to the COVID-19 public health emergency Eligible expenses include: Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions. Telework expenditures must be limited to those that are necessary due to the public health emergency. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7j.	Medical	<p>Medical Expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: COVID-19-related expenses of public hospitals, clinics, and similar facilities, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including treatment costs, emergency medical response expenses, including transportation related to COVID-19, and expenses for establishing and operating public telemedicine capabilities for COVID-19 related treatment. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7k.	Nursing Home Assistance	<p>Nursing Home Assistance Expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency. (Moved from Public Health expenses.) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7l.	Payroll PH and Safety	<p>Payroll Expenses for Public Health and Safety Employees due to the COVID-19 public health emergency Eligible expenses include: Payroll for public health and public safety employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7m.	PPE	<p>Personal Protective Equipment expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: Expenses for acquisition and distribution of medical and protective supplies, including personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency. (Partially moved from Public Health expenses.) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7n.	Public Health	<p>Public Health Expenses Incurred due to the COVID-19 public health emergency Eligible expenses include: Expenses for COVID-19-related: communication and enforcement by State, territorial, local, and Tribal governments of public health orders, acquisition and distribution of medical and protective supplies, including sanitizing products for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers, technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety, public safety measures undertaken in response to COVID-19, quarantining individuals, maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, providing paid sick and paid family and medical leave to public employees to enable compliance, and for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7o.	Small Business Assistance	<p>Economic Support Expenses for small businesses incurred due to the COVID-19 public health emergency Eligible expenses include: Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Governments have discretion in offering programs aimed at assisting small businesses with the costs of business interruption caused by required closures. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance. Costs are eligible in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. (Moved from Economic Support) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7p.	Unemployment Benefits	<p>Economic Support Expenses for unemployment expenses incurred due to the COVID-19 public health emergency Eligible expenses include: Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise. (Moved from Economic Support.) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7q.	Workers' Compensation	<p>Economic Support Expenses for workers compensation benefit expenses incurred due to the COVID-19 public health emergency Eligible expenses include: Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense. (Moved from Public Health expenses.) See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>
7r.	Other	<p>Other Related Expenses Incurred due to the COVID-19 public health emergency, to include other eligible expenses that are not captured in the available expenditure categories Eligible expenses include: Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria not otherwise listed on the combined reimbursement form. See Federal Guidance. Ineligible expenses include: Expenses that have or will be reimbursed by another federal program, reimbursement to donors, workforce bonuses other than hazard pay, severance pay and legal settlements. See Federal Guidance.</p>

**CORONAVIRUS RELIEF FUND (CVRF)
REIMBURSEMENT REQUEST**

Please only enter information on this sheet in the yellow highlight areas.

Revised: 01/29/2021



COLORADO
Department of Local Affairs
Division of Local Government

1. Grantee Organization:	TOWN OF PAONIA	5. Service Dates:	
2. Contract Number:	CM-078	Start Date	End Date
3. Reimbursement Request #:	2	3/16/2020	6/29/2021
4. Final Request? Enter Yes or No	NO		

Totals in Rows 7 and 10 on this Sheet will autofill from the 10 Transfer/Expense tabs. DO NOT enter financial information in cells E7 and E10.

6a. TOTAL CVRF FUNDS CURRENTLY BEING REQUESTED	\$72,936.95
6b. TOTAL CONTRACT AMOUNT	\$125,232.27
6c. CONTRACT BALANCE BEFORE THIS REQUEST	\$88,961.33
6d. CONTRACT BALANCE AFTER THIS REQUEST	\$16,024.38

Eligible transfers or expenses incurred due to the public health emergency	Cells below will autofill from the Reimbursement Report.
7a - Administrative	\$1,089.25
7b - Budgeted Diverted Personnel	\$0.00
7c - COVID-19 Testing	\$0.00
7d - Economic Support Other	\$5,000.00
7e - Tax Anticipation Notes	\$0.00
7f - Distance Learning	\$0.00
7g - Food Programs	\$18.99
7h - Housing Support	\$0.00
7i - Telework	\$12,136.04
7j - Medical	\$0.00
7k - Nursing Home Assistance	\$0.00
7l - Payroll PH and Safety	\$0.00
7m - PPE	\$21.51
7n - Public Health	\$421.16
7o - Small Business Assistance	\$54,250.00
7p - Unemployment Benefits	\$0.00
7q - Workers' Compensation	\$0.00

8. Compliance with CARES Act: This request includes only reasonable, necessary and cost effective expenditures: a.) incurred due to the public health emergency with respect to the Coronavirus Disease 2019, b.) not accounted for in the budget approved as of 3/27/2020 or the most recently approved enacted budget for the relevant fiscal period c.) were incurred during the period that begins on March 1, 2020 and ends on December 31, 2021.	Check "Yes" or "No" in the 3 cells below.
	YES
9. Confirm your organization will retain all supporting documentation for this request and any audits for 5 years.	YES
10. Confirm your organization is not duplicating benefits by using ANY other funds for the reimbursements in this request.	YES

11. Federal Funding Compliance Certification By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).	12. SIGNATURE OF AUTHORIZED INDIVIDUAL below: 
	PRINT NAME, TITLE, and DATE below:
	CORINNE FERGUSON, TOWN ADMINISTRATOR/CLERK 06/29/2021


Submittal Note: When complete, print or save all tabs in this spreadsheet as a PDF. Then submit as a single PDF in your Portal acct.

Notes: Please retain all backup and supporting documentation including but not limited to email communications, contracts, receipts, invoices, budget records and ledgers for possible monitoring and audit for 5 years after final payment is made. Do not provide any of that backup documentation with this request. Totals on this sheet will autofill to the Request Form. Add as many rows below as needed.

				Total Request	\$ 72,936.95
Date of Expense	Invoice or Billing	Eligible Category	Description	Amount	
1	10/21/2020	838377	7a - Administrative	GENERAL LABOR-TEMP EMP CONTRACTED SPEC FOR COVID RELATED MAINT & CLEAN PUBLIC SPACES TO ENSURE PUB	1,089.25
2	11/30/2020	COVID 2020	7d - Economic Support Other	BLUE SAGE CENTER OF THE ARTS NON-PROFIT COVID SUPPORT	2,500.00
3	11/30/2020	COVID 2020	7d - Economic Support Other	FRIENDS OF THE PARADISE THEATRE NON-PROFIT COVID SUPPORT	2,500.00
4	3/25/2020	255320	7g - Food Programs	CANNING JARS (ONE TOUCH CONTACT) FOR SOUP (FREE MEAL PROGRAM DURING COVID)	18.99
5	3/16/2020		7i - Telework	ZOOM SOFTWARE-FOR COUNCIL MEETINGS	299.00
6	9/16/2020		7i - Telework	ZOOM SOFTWARE-FOR COUNCIL MEETINGS	40.00
7	10/16/2020		7i - Telework	ZOOM SOFTWARE-FOR COUNCIL MEETINGS	40.00
8	11/16/2020		7i - Telework	ZOOM SOFTWARE-FOR COUNCIL MEETINGS	40.00
9	11/30/2020	10835	7i - Telework	SOUND SYSTEM EQUIPMENT SO COUNCIL MEETINGS COULD BE LIVE STREAMED & REMOTE PARTICIPATION	10,897.19
10	11/30/2020	10824	7i - Telework	SOUND SYSTEM EQUIPMENT SO COUNCIL MEETINGS COULD BE LIVE STREAMED & REMOTE PARTICIPATION	739.90
11	11/30/2020	10838	7i - Telework	SOUND SYSTEM EQUIPMENT SO COUNCIL MEETINGS COULD BE LIVE STREAMED & REMOTE PARTICIPATION	39.95
12	12/16/2020		7i - Telework	ZOOM SOFTWARE-FOR COUNCIL MEETINGS	40.00
13	9/16/2020	01-823495	7m - PPE	SD HOUSEHOLD GLOVES	2.58
14	3/17/2020	363270	7m - PPE	SPRAYER/NITRILE DISPOSAL GLOVE	18.93
15	3/13/2020	363164	7n - Public Health	DISINFECTANT SPRAY	6.66
16	3/13/2020	363164	7n - Public Health	CLEANING TOWELS	4.76
17	6/8/2020	04-617197	7n - Public Health	LYSOL ALL PURPOSE CLEANER	15.56
18	11/19/2020		7n - Public Health	EO ORGANIC HAND SANITIZER SPRAY	51.66
19	11/19/2020		7n - Public Health	EO HAND SANITIZER GEL	100.32
20	11/30/2020	2011-152204	7n - Public Health	COVID BANNER SUPPORTS	13.78
21	12/2/2020	25904	7n - Public Health	COVID BANNERS	200.00
22	12/2/2020	2012-153705	7n - Public Health	4/8 1/2 BLUE DOW BOARD FOR COVID BANNER INSTALLATION	14.44
23	12/7/2020	2012-154052	7n - Public Health	MM 10 PK BUNGEE BALL CORD FOR COVID BANNER INSTALLATION	13.98
24	11/30/2020	COVID 2020	7o - Small Business Assistance	LOUIS PIZZA	5,000.00
25	11/30/2020	COVID 2020	7o - Small Business Assistance	PICKIN PRODUCTIONS LLC	2,500.00
26	11/30/2020	COVID 2020	7o - Small Business Assistance	THOMAS WALDO'S	5,000.00
27	11/30/2020	COVID 2020	7o - Small Business Assistance	SEVEN TREES	1,350.00
28	11/30/2020	COVID 2020	7o - Small Business Assistance	NIDO/TACO BLISS	2,250.00
29	11/30/2020	COVID 2020	7o - Small Business Assistance	CURIEL LLC	5,000.00
30	11/30/2020	COVID 2020	7o - Small Business Assistance	PAONIA LAUNDRY	1,550.00
31	11/30/2020	COVID 2020	7o - Small Business Assistance	STACY LAIBINGER, DDS	5,000.00
32	11/30/2020	COVID 2020	7o - Small Business Assistance	THE CIRQUE BOUTIQUE	3,000.00
33	11/30/2020	COVID 2020	7o - Small Business Assistance	THE LIVING FARM, LLC	5,000.00
34	11/30/2020	COVID 2020	7o - Small Business Assistance	BERG HARVEST, LLC	5,000.00
35	11/30/2020	COVID 2020	7o - Small Business Assistance	PROSPERITY & HEALTH	2,700.00
36	11/30/2020	COVID 2020	7o - Small Business Assistance	PAONIA FOODHOUSE	1,500.00
37	11/30/2020	COVID 2020	7o - Small Business Assistance	BRAIN REINTEGRATION LLC	2,475.00
38	11/30/2020	COVID 2020	7o - Small Business Assistance	MOUNTAIN OVEN LLC	1,000.00
39	11/30/2020	COVID 2020	7o - Small Business Assistance	A SIMPLER TIME B&B	1,700.00
40	12/11/2020	COVID 2020	7o - Small Business Assistance	BODY INTUITIVE	2,875.00
41	12/20/2020	COVID 2020	7o - Small Business Assistance	TRADER MAGS LLC	1,350.00
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	A	B	C	D	E	F	G
1	Grant Award						
2	Business Name	Award Amount	Validation Reasons	Date of Disbursement			
3							
4	Seven Trees	\$ 1,350.00	3 months rent	11/24/2020			
5	Nido	\$ 2,250.00	3 months rent	11/24/2020			
6	Curiel, LLC-(Rio Bravo)	\$ 5,000.00	3 months rent/utility - no Town	11/24/2020			
7	Paonia Laundry	\$ 1,550.00	utilities - no Town	11/24/2020			
8	Thomas Waldos	\$ 5,000.00	3 months rent/utility - no Town	11/24/2020			
9	Stacey Laiminger, DDS	\$ 5,000.00	COVID Requirements	11/24/2020			
10	The Cirque	\$ 3,000.00	3 months rent	11/24/2020			
11	Louies Pizza	\$ 5,000.00	2.5 months rent	11/24/2020			
12	A Simpler Time B&B	\$ 1,700.00	offset refunded reservations	11/24/2020			
13	Mountain Oven, LLC	\$ 1,000.00	loss in revenue for wholesale	11/24/2020			
14	The Living Farm, LLC (Café)	\$ 5,000.00	2 months rent	11/24/2020			
15	Berg Harvest LLC	\$ 5,000.00	offset payroll expenses	11/24/2020			
16	Prosperity & Health	\$ 2,700.00	lost lease income	11/24/2020			
17	Paonia FoodHouse	\$ 1,500.00	modifications to retail space and ppe	11/24/2020			
18	Brain Reintegration, LLC	\$ 2,475.00	3 months rent	11/24/2020			
19	Pickin Productions	\$ 2,500.00	loss in income	11/24/2020			
20	FOTP	\$ 2,500.00	loss in income	11/24/2020			
21	Blue Sage	\$ 2,500.00	offset outdoor upgrades for events	11/24/2020			
22	Body Intuitive	\$ 2,875.00	3 months rent and utilities	12/15/2020			
23	Trader Mag's	\$1,350.00	Loss of Tourism retail sales	12/29/2020			
24							
25							
26							
27							
28	Balance Remaining	\$ 59,250.00					
29							
30							
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32							
33							

Community Support Program Distribution 2020									
	Groceries		DMEA	Rent	Elevate	Water Bill	Other		
	Indigo	Don's	CM						
					\$625.00				
				\$108.95					
		\$50.00							
	\$50.00			\$61.26		\$54.95	\$97.47		
			\$50.00	\$114.92	\$1,000.00				
	\$50.00								
		\$50.00			\$1,000.00		\$250.02		
	\$50.00								
			\$50.00	\$43.97					
		\$50.00		\$66.73	\$285.00				
	\$50.00								
			\$50.00	\$250.00	\$1,100.00				
	\$50.00								
		\$50.00						\$211.00	
	\$50.00				\$583.55		\$95.38		
		\$25.00	\$50.00						
			\$50.00	\$271.00	\$950.00	\$60.29	\$208.20		
				\$99.17		\$60.29	\$99.65		
	\$50.00				\$759.00				
	\$50.00								
									Total
									Distributed:
Totals:	\$400.00	\$225.00	\$250.00	\$1,016.00	\$6,302.55	\$175.53	\$750.72	\$211.00	\$9,330.80

updated & received 7-19-21


From the desk of

Corinne Ferguson

**CVRF Grant Community Fund Expenditure Accounting:
Spreadsheet provided by NFSC attached.**

\$10,450 Released to North Fork Senior Connections 10/23/2020

\$950 Fee for servicing and distribution of grant retained by NFSC

\$9,330.80 Distributed to community members

\$169.20 refunded to Town 7/19/2021- Confirming with DOLA how to modify previous submittal – anticipated to be added to available funds for continued business grants if Board approved.

CVRF Business Mailer Cost Estimate:

According to data.colorado.gov there are 209 registered, in good-standing commercial businesses within the Town limits.

The following is an estimate on costs associated to provide a physical mailing to each business.

Mailing address updating: 6 hours = \$120.00

3 reams copy paper = \$22.00

Ink per Ricoh billing = \$33.00

Envelopes = \$30.00

Postage = \$116.00

Stuffing/stamping/mailing = 8 hours = \$160.00

The conservative estimate to provide a mailed explanation and application to all registered businesses without vetting eligibility in advance:

\$481.00 out of General Fund

AGENDA SUMMARY FORM



Board Consideration of 2020 Audit

Summary:

Board consideration for approval of the 2020 audit as presented prior to the regular meeting.

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 22, 2021

AGENDA SUMMARY FORM



Planning Commission Open Seat Appointment

Summary:

Mayoral appointment to open seat on planning commission. Municipal Code Section 2-6-30

Notes:

There is currently one open seat. One letter of interest was received from Monica Foguth.

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 22, 2021

Received 6.25.21
@ 4:33pm

Letter of Interest

Monica Foguth

9 3rd St
Paonia, CO 81428
June 26, 2021

Dear Mary Bachran Mayor of the Town of Paonia,

I am interested in continuing my position on planning commission as part of the town of Paonia's planning and zoning commission. Thank you.

Sincerely,

Monica Foguth



Modification To Water Rates During Drought Designation

Summary:

Discussion and Direction regarding modification to water rate tiers when in a stage II or stage III drought restriction.

Notes:

Staff requests direction from the Board regarding whether staff and Town Attorney should prepare a modified tier structure for water rates when in stage II or III drought restrictions.

Using the Clerks listserv, I obtained information from two local communities who have in place a modified tier with an approximate 50% increase per tier. The Towns current tier structure is 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

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

AGENDA SUMMARY FORM



Board Review Provided by Finance & Personnel Committee - Town Attorney Hiring Process

Summary:

Finance and Personnel process for attorney hiring. Included in packet are process documents from 2017 firm selection.

Notes:

Finance and Personnel Committee suggests the following:
 Advertisement – September
 Accept proposals through October
 Interview at work session in November and extend offer

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

TOWN OF PAONIA
TIMELINE FOR ADVERTIZING & EMPLOYMENT OF TOWN
ATTORNEY

The following is a tentative timeline for the advertising, interviewing, and employment offer for the Town attorney position.

March 28, 2017	Discussion and approval of timeline
March 29, 2017	First run of Help Wanted ad in the DCI
March 29, 2017	RFP Qualifications advertised on Town website
March 30, 2017	Attorney resume` solicitation sent from Town Administrator
April 5, 2017	Second run of Help Wanted ad in the DCI
April 13, 2017	Resume` submittal deadline (4:30PM)
April 14, 2017	Interviews scheduled
April 18, 2017	Special Meeting – Attorney interviews
April 25, 2017	Town attorney appointment

Town of Paonia

Request for Proposal

Town Attorney

March 29, 2017

REQUEST FOR PROPOSAL – TOWN ATTORNEY

The Town of Paonia is currently seeking the services of a municipal attorney to serve as their Town Attorney. It is intended that the successful candidate would perform the services listed in this proposal.

COMMUNITY BACKGROUND

The Town of Paonia was incorporated in 1902. The Town has a population of approximately 1,451 residents. The community consists of approximately 800 households. The Town is almost entirely built-out.

The community is zoned for and developed with different zones for commercial, residential, industrial and developing resources. Listed below are amenities located within Town limits:

- Parks: Apple Valley Park, Town Park, Poulos Park, Paonia River Park, and Lee's Park.
- Paonia Public Library
- Delta County Fire Protection District #2
- Town Hall, which includes town administration, police, public works, parks, and municipal court;
- Public schools: Paonia Elementary, Junior and Senior High Schools, and Vision.

The Town of Paonia has a Mayor/Council form of government. There are six (6) Board of Trustee representatives, and each representative is elected to the Board for staggered four (4) year terms. The Mayor is elected for a four (4) year term. Every two (2) years, (possibly) the Mayor and three (3) Council representatives are up for election. The Mayor and all Trustees are elected "at-large."

The Town employs professional Department Heads and a staff of approximately 9 full time and 2 part-time employees to manage the Town's day-to-day business. Town departments include: administration, public works, and police. In addition to the Board of Trustees and the Mayor, there are currently three (3) volunteer boards: Planning Commission, Zoning Board of Adjustments (ZBA), and the Board of Adjustment and Appeals (BOAA).

SCOPE OF SERVICES

CRS 31-4-304 provides for the appointment of a Town Attorney. "The city council shall appoint a city attorney, who, upon taking office, shall be an attorney-at-law licensed to practice in the state of Colorado."

Town Attorney-Functions and Duties:

- (a) The Attorney shall act as legal advisor to, and be attorney and counsel for, the Board of Trustees and the Mayor. S/He shall advise any officer or department head of the Town in matters relating to his/her official duties when so requested and shall file with the Clerk a copy of all written opinions given by him/her.
- (b) The Attorney shall prepare or review all ordinances, contracts, bonds, and other written instruments, which are submitted to him by the Board or by the Mayor and shall promptly give his/her opinion as to the legal consequences thereof.
- (c) The Attorney shall prosecute ordinance violations and s/he shall conduct for the Town such cases in court and before other legally constituted tribunals. S/He shall file with the Clerk copies of such records and files relating thereto as the Board may direct.
- (d) The Attorney shall call to the attention of the Board all matters of law, and changes or developments therein, affecting the Town.
- (e) The Attorney shall perform such other duties as may be prescribed for him/her by the Board of Trustees, including municipal court prosecution.
- (f) Upon the recommendation of the Attorney or upon its own initiative, the Board may appoint one or more assistant attorneys to handle any matter in which the Town has an interest or to assist and counsel with the Attorney therein.

The Town Attorney is usually required to attend one (1) Board of Trustee meeting a month, and may be required to attend Board of Adjustment and Appeals, Planning & Zoning Commission, weekly staff meetings with the Department Heads, and other meetings as necessary.

PROPOSAL REQUIREMENTS

The following items should be addressed as part of the proposal:

1. Describe your experience with municipal law generally and specifically to your experience with regard to municipal elections, municipal land use regulations, real property matters generally, zoning law, constitutional issues (state and federal) affecting municipalities, municipal finance, complex litigation, appellate practice and any other areas you believe are relevant to the Town's decision.
2. Provide a list of other municipal clients with whom you have worked in the past five years.
3. Describe any knowledge or experience that makes you particularly qualified for the position.

4. The Town is soliciting talent and expertise first and foremost. While cost to the Town is important, the selection will not be based solely on cost. Please detail and explain your required fees to perform the requested services.
5. Provide your Martindale-Hubbell rating and a biography.
6. Please provide a list of all attorneys in the firm who might provide services under this proposal and list any disciplinary proceedings against them.
7. Please disclose any potential conflicts of interest.
8. Please provide a minimum of three client references.
9. If you propose to bill for services at an hourly rate, provide the current hourly rate for each lawyer and for each employee of your firm who may work on Town matters. State specifically whether you will work on a fixed fee basis and, if so, how you propose that such a fee be determined. State specifically that if you are the successful candidate and if your fee will be based on hourly rates that you will not increase for Town matters before January 1, 2019.
10. Please provide the name of your professional liability insurance carrier and the limits of your professional liability insurance.
11. Describe the support services you would receive from your firm if selected.

GENERAL TERMS AND CONDITIONS

1. The Town reserves the right to undertake its own investigation to evaluate a candidate. The Town shall have the sole discretion to accept or reject a proposal.
2. All proposals become the property of the Town upon receipt and will not be returned to the candidate. Selection or rejection of the proposal will not affect this right.
3. The Town operates under the public disclosure laws, as part of normal procedures. Proprietary information must be identified and will be protected as far as possible.
4. Cost of developing the proposal, attendance at the oral interview or any other such costs are entirely the responsibility of the candidate and shall not be reimbursed in any manner by the Town.

5. Failure to conform to proposal rules, including failure to respond to each item in the Proposal section of this RFP or to follow the proposal format requested in the RFP may lead to the rejection of a proposal. The submittals should contain all information necessary to evaluate the proposals.
6. The successful candidate shall not at any time permit any individual employed by the Town to benefit because of a financial interest in the candidate's firm, any affiliate of the successful candidate, or any subcontractor.
7. The final selection will be based on the written proposal, oral and written responses of client references and on the interview with the candidate.

SELECTION PROCESS

The following is the timeline for the selection process:

March 29, 2017	Send out Request for Proposals
April 13, 2017 (4:30 p.m.)	Deadline for submission of proposals
April 14, 2017	Schedule interviews
April 18, 2017	Conduct interviews
April 25, 2017	Appointment of Town Attorney at Board Meeting

Questions concerning the information contained herein should be directed to the following person:

Ken Knight
 Town Administrator
 970/527-4101 telephone
 970/527-4102 fax

Written proposals will be received at the Town of Paonia, Clerk's Office, PO Box 460, 214 Grand Avenue, Paonia, CO 81428, or via e-mail at: corinne@townofpaonia.com, until **4:30 p.m. on Thursday, April 13, 2017**. The Town reserves the right to accept or reject any and all proposals and to waive any informalities or irregularities in said proposals. The Request for Proposal does not bind the Town to accept a proposal when, in the Town's sole discretion; the Town determines not to do so. Additionally, the Town reserves the right to modify the schedule as necessary and will notify those participating in the proposal of the change in writing. The Town of Paonia is an equal opportunity employer.

AGENDA SUMMARY FORM



Board Review Provided by Finance and Personnel Committee - Town of Paonia Purchasing Policy Updates and Attorney Review Regarding Non-Essential Purchases

Summary:

Continued from July 13, 2021, meeting: A review and opportunity for clarification of the current Board purchasing policy and attorney opinion of non-essential purchases.

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 22, 2021

DRAFT 7/23/21

Town of Paonia Purchasing Policy

1. PURPOSE:

To provide guidance to the Town Board and staff in an effort to set forth a standard of integrity when purchasing goods and services on behalf of the Town, provide for the most efficient use of taxpayers' dollars, provide for timely purchases, and follow common sense and good business practices.

2. PRIORITIES:

In selecting products and service providers, the Town considers and weighs all of the following criteria:

- A. Pricing: Ensure that the Town receives the required product or service at the lowest possible costs and highest value.
- B. Quality: Using the purchasing and bidding parameters identified within this policy document, it will be the intent to acquire the highest quality product and service for the Town.
- C. Competition: Provide vendors an equal opportunity to sell to the Town. [non-discrimination statement here]
- D. Environmentally Preferable Purchasing (EPP): EPP is the purchase of products and services that have a lesser or reduced effect on human health and the environment when compared to competing products and services that serve the same purpose. This policy will give preference to products that minimize environmental impacts over the lifetime of the product.
- E. Local Preference: Purchasing goods and services from local vendors is desired because it stimulates the local economy and recognizes that our local vendors are valued members of our community. If factors such as quality, previous performance, and availability are equal among vendors, a vendor whose business is located in Paonia shall be awarded a contract if their quote or bid is within 5% of the low bid.

DRAFT 7/23/21

3. PROCESS:

In an attempt to acquire the highest quality products and services at the lowest cost, the following purchasing processes will be used:

- A. Quotes: For purchases between \$2,000 and \$10,000, a minimum of three (3) quotes will be solicited/received from qualified vendors. If, despite solicitation for quotes, fewer than three (3) quotes are received, the Town Administrator may choose a vendor from the quotes that were received.

- B. Request for Bids and Proposals: For purchases greater than \$10,000, a bidding process soliciting formal bids or a request for proposals (“RFP”) will be used. Specifications or a scope of services will be developed and included in the bid or RFP. Bidding levels, RFP development, bonding and insurance requirements are more fully described in the Purchasing manual.

- C. Advertising: At a minimum, all formal bids and RFPs will be advertised in at least one of the following locations:
 - A newspaper of general circulation in the Town
 - Other publications of limited circulation or trade journals
 - Electronic purchasing web sites

In addition, all formal bids and RFPs will be posted on the Town’s website. Also, any vendor who requests to be included on the Town’s bid list will receive copies of relevant solicitations.

- D. Term/Duration: For non-recurring and one-time acquisitions, depending on the monetary level of the purchases (see Table in 4.A.), a competitive procurement process will be used. For the purchase of recurring products and services, formal bids will be solicited at least every four (4) years, if not more frequently, as determined by the Town Administrator.

4. PURCHASING AUTHORITY:

- A. Purchasing Levels/Approval Requirements for Budgeted Items: Find below a table which establishes purchasing/bidding levels and approval requirements for all budgeted acquisitions:

DRAFT 7/23/21

Approved Budget Items

Dollar Limit	Bids/Proposal	Approvals
Up to \$2,000	None Required	Department Head
\$2,001 to \$10,000	Minimum of three (3) Quotes Required	Department Head Town Administrator
\$10,001 to \$20,000	Formal Bid or Proposal Required	Department Head Town Administrator Town Board
\$20,001 to \$100,000	Formal Bid or Proposal Required	Town Administrator Town Board
Over \$100,000	Formal Bid or Proposal Required	Town Board

- B. Contracts/Record Maintenance: Any contract for \$10,000 or more must be submitted to the Town Board for its approval. The Town Administrator, or his or her designee, is authorized to enter into and sign on behalf of the Town. All original agreements/contracts shall be provided to the Town Clerk for maintenance with the Town records.

- C. Change Orders: Any change order which in total increases the aggregate acquisition cost by more than 15% will require approval by the party who originally approved the purchase. Additionally, any change order which increases the cost to the next dollar limit threshold will require approvals of the appropriate individual/entity at that threshold.

- D. Multi-year Contracts: A contract for supplies or services may be entered into for any period of time deemed to be in the best interest of the Town, provided that the term of the contract and renewal provisions are included in the original solicitation process. Adequate funds must be available to fulfill the first fiscal year’s obligation at the time of contract execution. Subsequent years’ appropriations are subject to authorization by the Town Board of Trustees.

5. EXCEPTIONS:

- A. Cooperative Purchasing: products or services for which other public agencies have gone through a competitive bidding process and are able to have their bid prices

DRAFT 7/23/21

extended to the town are exempt from the competitive bidding guidelines. The town may also participate in joint bidding with other agencies if it is in the best interest of Paonia to do so.

- B. Sole Source Purchasing: Purchase of products or services which can be provided by only one (1) supplier or only from one (1) source due to patent, copyright or other issues are exempt from the competitive bidding guidelines. Examples would include utility providers, upgrade to existing software, water share/ditch assessments, travel and education expenses.


- C. Emergencies: The provisions of the Purchasing Policy may be suspended by the Town Administrator for emergency needs. Emergency needs are those unforeseeable purchases necessary to be made on the day of the need to continue uninterrupted service to the citizens of Paonia. In the event of an emergency need, the Board of Trustees will be notified if the purchase exceeds \$20,000 and retroactive approval will be sought at the next Board meeting.

- D. Non-Budgeted Purchases: Any non-budgeted purchases in excess of \$10,000 will require Board of Trustees approval. For purposes of this subsection, “non-budgeted” means operating or capital expenses not included in the Town’s annual budget.

6. FEDERAL FUNDING:

Purchases of goods or services which are funded by Federal grants, or which may subsequently be submitted to FEMA for reimbursement under disaster relief programs, must follow guidelines promulgated under 2 C.F.R. §§ 200.317 – 200.326. In the case of exigent or emergency circumstances, FEMA may waive bidding requirements and allow noncompetitive procurements. All contracts subject to Federal regulations should be reviewed by the Town Attorney.

AGENDA SUMMARY FORM

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

July 20, 2021

SATISFACTION WITH THE BUILDING INSPECTOR
Survey of 2019/2020 Building Permit Recipients

Over a two-week period, the Mayor attempted to call every person who had applied for or obtained a building permit in the years 2019 and 2020. A summary of those calls is included in the table below.

Table 1: Summary of All Permits

	2019	2020	Total	Percent
Total number of permits	58	46	104	
Duplicates (2 permits in a year or permits in both years)	11	3	14	13%
Total # of individuals to contact (#of permits minus duplicates)			90	87%

Table 2: Summary of Non-duplicated Permits

	2019	2020	Total	Percent
# people with no contact information	8	3	11	12%
# of wrong numbers or disconnected phones	8	6	14	16%
Incorrect permit information or no contact with building inspector	5	1	6	7%
Message left with no return call	9	5	14	16%
Busy signals	1	0	1	1%
# people emailed	3	1	4	4%
# people spoken to	13	27	40	44%

Summary statistics were done on the total number of permits (Table 1). The number of individuals who had more than one permit in a year, or a permit in both years were contacted only once and contained in the numbers in Table 2.

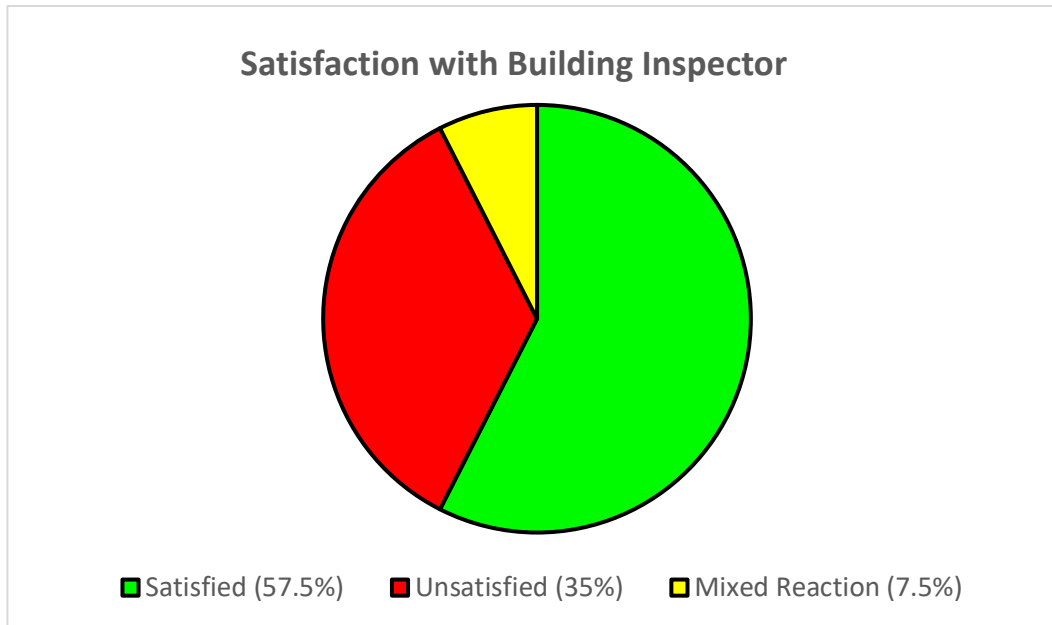
Of the total number of people who applied for or obtained building permits, 40 (44%) responded to the survey. A number of people (28%) either had no contact information or their phones had been changed or disconnected. For six people (7%), they either didn't remember having a permit or had no contact with the building inspector. Of those who had no contact with the building inspector but did remember who the contractor was, the contractor was contacted, when possible, and the information was included in the "# of people spoken to" statistics. Sixteen percent (14) of the people were left a message about the survey but did not respond. Four people were emailed but did not respond and one phone only produced a busy signal when called several times.

The people contacted (40, 44%) were informed the Mayor of Paonia and was doing a short survey about their satisfaction with the building inspector. They were encouraged to make any comments they wished. Results are in Table 3.

Table 3: Satisfaction with the Building Inspector

Rating	2019	2020	Total	Percent
Satisfied	9	14	23	57.5%
Unsatisfied	3	11	14	35%
Mixed reaction	1	3	4	7.5%

Satisfaction with Building Inspector



The majority of people (57.5%) who responded to the survey were satisfied with the performance of the building inspector, while 35% were dissatisfied. Mixed reactions were expressed by 7.5% of the respondents, primarily citing one good experience with the building inspector and one bad.

Those who were satisfied generally commented on his expertise and knowledge, his helpfulness and willingness to work together, while those who found his performance unsatisfactory generally found his way of interacting people to be the main problem. They also did not like his strictness and felt he was too rigid for Paonia.

People were encouraged to make comments about their experiences. The majority of those comments are included below. Three people made contact when their comments could not be accurately recorded at the time. As such, their responses (positive or negative) were included in the survey, but their actual words were not.

Positive Comments

1. Terrific
2. Fine, mellow, affordability, 15% of cost of project was permit
3. After Dave Coleman, breath of fresh air. Sometimes disagree with his urgency but if his job is to inspect, more power to him
4. Terrific, interfaced with him several times
5. No problem, helpful
6. Excellent. He did a good job, stuck by the code.
7. Did a good job, was surprised to read about all the trouble since he did such a good job.
8. Clear concise communication, proactive
9. Inspector wasn't unhelpful. Perfectly pleasant to work with.
10. Fine, never had a problem. Very expensive.
11. By the book, doesn't miss anything, but will say nothing in the code, but he likes it a certain way and won't pass. Does his job but pisses people off in the process.
12. No issues, was good because he found problems.
13. Very informative on phone, gave me enough information. Reasonably priced.
14. Super thorough, very professional, consistent, a little not Paonia vibe, for the most part worked with him very well. Tricky thing was not having him in town.
15. Worked together well.

16. Satisfied, found a few mistakes and got them fixed.
17. Good experience. Really worked with contractor on straw bale house. By the book.
18. Good with us, kind and nice.
19. He's great. If I make mistakes, he catches them. He is exactly what a building official should be.
20. Interaction a few years ago. Very by the book, not willing to budge, as I got to know him, understood he was trying to keep things safe. Things he was concerned about, not able to give him the information he was reasonable.
21. Smart and means well, very knowledgeable, problems with him in Delta. Much better in Paonia. Fair. Answered complex questions.

Negative Comments:

1. Difficult personality to deal with, had to pay for each revision
2. Butted heads with him on a few things. Conflict of interest when works for an independent company and their interest is more towards making money.
3. Hard time dealing with him. Good about some things, felt like he was picking on me. Replaced roof, gave pictures, then wanted to see screw pattern after told to complete. Over the top, nit picking. Grumpy, not a great team player.
4. Told garage could not exceed 30', then changes to 20', then told 15', set whole project back by 2 months. Cost me time and money.
5. Trespassing when showed up without making an appointment, not comfortable with him poking around, unprofessional. Looked in neighbor's garage and saw building materials and told them they may need a building permit. He knows his stuff, but don't like his style. Goes outside of his scope of work.
6. Difficult for people trying to do small projects. Probably need to bring it back from Denver level to Paonia.
7. Well done with work. Difficult man to work with, disrespect and condescend to people and interactions, not good interactions. Very mean.
8. Amenable during email. Picky in a weird way, weird attitude in tone.
9. Get along with Dan but will suggest things that don't really need to be done but may be a good idea. Not a good fit with the community, not enough compassion
10. Didn't feel we needed a permit but he did require that we put in bigger windows, that was the right thing to do. Worked mostly with the builder. He was looking for something that we needed to do. Kinda snippy.
11. Kind of a pain in the butt. Made contractor do stuff they didn't think needed. Perfectly polite to me but I'm not the person they're going to go after. Didn't have a lot of contact. Think he could work with the guys a little better.
12. Rigid. Not even across the board. Sneaky. Changed what he wanted after he agreed it was fine. Forgets things. Lack of knowledge: questions engineers and architects. Would like to see him gone.
13. Didn't really deal with him except on the phone since didn't need a permit. Maybe a bit snarky.

Mixed Comments:

1. Knows me, likes me and respects what I'm doing. Money making business. Charges for resubmittals because of this. Usually part of the permit process. Costs are equivalent to Boulder. Too anal retentive, code is a guide which can allow innovative solutions. Can be pretty brusque.
2. First interactions really awful, but after meeting him were really good. Consulting fees were very very high, need to know approximately how much it's going to cost. Building improvement should be encouraged, not made more difficult.
3. Grouchy sometimes, knows his stuff, sometimes get very argumentative and nasty. Really good inspector. When he has the time, he's very helpful.

SUMMARY

Well over half of the people who responded had a positive experience with the building inspector. Negative comments focused on his demeanor, that he was hard to please and work with. With the exception of two people, everyone was in agreement that he was very knowledgeable and adhered to the code. Some people

found this helpful because he identified problems and helped solve them. Some found this problematic as they felt he was too focused on details versus the whole picture. The people who had mixed reactions generally had one good interaction and one bad one, but generally found him to be knowledgeable and fair.

Six of the respondents complained about the high cost of permits and revisions.

- Not affordable, 15% of cost of project was permit.
- Very expensive.
- Had to pay for each revision.
- Conflict of interest when works for an independent company and their interest is more towards making money.
- Money making business. Charges for resubmittals because of this. Costs are equivalent to Boulder.
- Consulting fees were very, very high, need to know approximately how much it's going to cost.
- Expensive.

In conclusion, since the majority of the people dealing with the building inspector find his work to be satisfactory, the Town Board is on the right track to keep using the current building inspector while we work toward a shared position with the other communities in Delta County. In fact, several of the people spoken with thought this was a great idea.

Mayor's Report

Local Government Coordination Call 7-7-21

- DOLA
 - ARPA coordination calls initiated
 - Master funding spreadsheet on website
 - NEU funds all distributed
 - Census 2020 data released August 16, 2021
- CDPHE
 - Vaccine
 - 70% of adults with one shot
 - Work to close gap with under 17 ages and higher ed
 - All vaccines have high protection against Delta variant
 - No information right now on the need for booster shots
 - Behavioral Health (CDPHS)
 - Block grant increases for mental health and substance abuse ~ \$194 million
 - Increased funding for crisis system, including secure transportation and services to children and youth
 - Direct payments to people for food, energy, water bills
 - Community grants – primarily based on early childhood
 - Sustainability grants for childcare businesses by supporting workers
 - Prepare for end of emergency that will result in a steep loss of funds for low-income families

Region 10 Comprehensive Economic Development Strategy: Business and Industry Support & Growth. 7-7-21

- Serious impacts due to aging populations/infrastructure
 - Health care provision and services growing and a place where small business can grow
 - Aging in place is a new phenomenon which can change dynamics
- Know we are going to grow
- Young people are very valuable resource for workforce
 - Childcare is important factor for this population
 - People seem to be choosing housing below their means and taking up affordable options
- Access to capital for entrepreneurs
 - Especially for younger people who want to take over existing business
 - Finding collateral
- How to increase businesses
- Lack of employees and people who have skills in trades

- How to support people who live here to start businesses
 - How to develop workforce
 - How to move into the future
 - How to keep adequate records for future sale of business, getting funding, qualifying for support programs
 - How to find accountants who are responsive and competent
 - Utilize the retired population to mentor new businesses and younger people
 - Young professional networks – over drinks with a presentation
 - Have programs in the schools for young people who want to start businesses and stay in the area
- Industries that are growing
 - Online business is where a lot of businesses are going
 - Telecommuting for employees
 - Tech jobs where employees can live anywhere
 - Food based businesses
 - Light manufacturing
 - What about the people who will likely leave when jobs go back to the office or when the season is over and the jobs leave?
- Tourism
 - How to keep jobs and incomes throughout the year
 - Sustainable tourism
 - Lack of transportation in Delta county for tourists
- Mental health services
 - Senior and crisis services

Mayor's Report

Local Government Coordination Call 6-9-21

- DOLA
 - Housing division has paid \$52 million this year in rental assistance
 - Legislature concluded
 - Lots of housing legislation
 - HB 13-29 for gap financing for housing construction
 - Workforce housing a priority
 - Small cities and town must opt into the portal
 - Will distribute funds within the next 30 days
 - Resource guide for local governments for ARPA funds opportunities
- CDPHE
 - Epi trends
 - Downward trend of cases
 - Hospitalizations not declining as much
 - Highest incidence rates in the country probably due to emphasis on testing across state
 - Vaccine
 - Keeping up
 - 5.8 million doses administered
 - 62% for one dose, 58% for fully vaccinated
 - Huge vaccine campaign going until September
 - Bring vaccines to people
- OEDIT
 - Receiving funding for economic development and job creation
 - Community revitalization program
 - 65 million for revitalization of existing structures
 - Rural Jumpstart Ramp program
 - Tax relief for rural zones business relocation
 - \$20-\$40 thousand for business
 - County must form a Jump Start Zone
 - Meeting and events funds
 - Money for booking events and meetings
 - These monies go to counties
 - Between CTO and vendors

Mayor's Report

Municipal Quarterly 5-25-21

- American Rescue Plan Discussion
 - Everyone agreed to take a small portion of their money and give it to One Delta County for advertising
 - There is money in the State's apportionment for trails infrastructure. Maybe we can leverage some of this money for Jumbo or the Nature Connection trails
 - We need to figure out a way to get public input on any projects as this is part of these funds. Using small 5 question surveys run through Facebook has been successful for Delta. However, need to include the amount of money set aside for the project in the survey
- Delta County School District
 - Went over the process for coming to the North Fork High School location decision
 - Fiscally responsible and best solution for kids
 - Transportation was one of the key areas that weighted the decision
 - Need to find a way to keep the Paonia high school kids engaged in Paonia
- County Land Use Code and IGA updates
 - Carl, new land use planner
 - Board of Adjustments set up to address administrative decision disputes
 - Can go to BOCC if isn't resolved at Board of Adjustments
 - IGA
 - Sphere of Influence (SOI) is the area most likely to be annexed into the Town
 - Urban Growth Area is the 3 mile limits
 - IGA will set out the process by which agencies take the lead in development and subdivision issues
 - Need to keep in mind that SOI needs to be able to provide the needed infrastructure for the project
 - Need to figure out building codes in SOI to comply with Town codes, who enforces
 - Encourage Planning Commission, and a couple of Board members and a couple of community members be part of the IGA development
 - Template will be provided to all Towns, we can then add our own addendums
 - Code Compliance Officer hired
 - Will deal with land use/junk/rubbish issues
 - Environmental Health Officer hired – Daniel
 - Will look at sewage and septic issues
- Emergency Operations Plan and municipalities
 - Need to provide a municipal Emergency Operations Plan and Emergency Finance Plan to county

- Again, have a base plan for Town to work from and add an annex for the community

Local Government Coordination Call 5-26-21

- DOLA
 - Creating guidance for ARP
 - Coordinating w local governments on funds
 - Working on more local stimulus funds
 - Census figures – July figures are available if needed before August
 - 400-500 billion toward affordable housing and home ownership \$150 m
 - Gap financing
 - Remove barriers to building affordable housing
 - Special District funding for ARP is under consideration
 - Deadline for expenditure of funds is 2024, but if project is in the works, 2026
 - When funds to non-metro cities – ASAP – must attest to wanting the funds through DOLA portal
- CDPHE
 - Optimistic on case trends – declining, positivity is less than 3%
 - Hospital admissions going down
 - Death data decreasing
 - Variants mostly B1-1-7
 - Vaccinations – 5.5 million doses administered, 2.5 million completely done
- Building Back Stronger listening tours
 - State funding is to fill in the gaps from Federal funds
 - Recovery and Stimulus – economic
 - Transformative investments – education, transportation, affordable housing
 - Programmatic gaps – mental health, homelessness, housing needs in rural communities
 - Infrastructure investment

AGENDA SUMMARY FORM



Finance & Personnel
 Governmental Affairs & Public Safety
 Public Works-Utilities-Facilities
 Tree Board
 Advisory Water

Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 20, 2021

- **Request for Board Direction/Recommendations to the Board**
 - Animal Registration Requirements - If the board agrees with GAPS recommendations, they will be included in an upcoming draft ordinance
 - Change from annual to one-time registration for each dog
 - Require a signed statement that owner will abide by all vaccine and rabies requirements for as long as the dog is living in town
 - Registration cost will continue at \$15 for spayed/neutered dog, \$25 for intact dog
 - The cost will be waived for residents who qualify for utility relief/LEAP
 - Each dog is eligible for a one-time free replacement tag, \$5 for additional replacement tags
 - Dog registrations will expire automatically at 20 years
 - Out-of-town residents on town committees (follow-up from 6/22 town meeting). If the board agrees with GAPS recommendations, they will be included in an upcoming draft ordinance.
 - Allow out of town residents within the 81428 zip code to serve on town committees
 - Limitation: If the town adds a committee with direct decision-making rather than advisory status, out of town members would not have a vote.
- **Other Updates**
 - Public Safety
 - Electric Vehicle was well-received during Cherry Days with positive feedback regarding officer approachability. The electric vehicle will continue to be used in warmer months as an alternative to patrol vehicles/bicycles. We currently have no bicycle-certified officers.
 - A large crowd is expected for the BMW rally
 - A conditional hiring offer has been extended for a new officer, who will start academy training August 11 with anticipated completion Dec 10
 - One newer vehicle is being repaired for a cylinder misfire
 - 25 dogs were registered with the town at Cherry Days
 - Food Trucks
 - Draft ordinance expected 2nd meeting in July
 - Short-term rentals
 - Review of survey results expected 2nd meeting in July
- **Action Items from 7/7/21 GAPS Committee Meeting**
 - Concerned citizen/dog bags at Apple Valley Park
 - Review signage and instructions at the park - Corinne
 - GAPS committee reports
 - Written reports will be prepped for inclusion in board packets going forward - Michelle
 - Public safety

- Review possible public training opportunities on CPR and/or stun guns - Neil
 - Draft resource list for people in distress in the community expected late July/early August - Neil
 - Draft revision to town code regarding animal control expected 2nd mtg in July - Neil/Bo
- **Draft Agenda for 8/4/21 GAPS Committee Meeting**
 - Park use fees
 - Data collection regarding labor and costs related to events is underway by staff
 - GAPS committee will review data in August and present recommendations to the board

Sec. 7-7-110. License.

- (a) *Dog license required.* Any person having custody of any dog six (6) months of age or older for fourteen (14) days or more shall procure a dog license. License fees shall be determined by Resolution from time-to-time by the Board of Trustees. All dog licenses issued hereunder shall expire **twenty (20) years after issuance.** ~~December 31 of each year, and the full amount shall be paid for any fraction of the licensing year.~~ Upon collection of the dog license fee by the Town, a dated receipt shall be issued stating the name and address of the owner, dog tag number and a description of the dog, together with a Town dog license tag stamped with a serial number and year of issuance.
- (b) *License displayed.* The license tag shall be attached to a collar, harness or other device, shall be worn with the rabies tag by the licensed dog at all times and shall not be removed from any dog by an unauthorized person. The original license receipt and rabies vaccination certificate shall be retained by the owner or harbinger for inspection by any person charged with the enforcement of this Article.
- (c) *Rabies vaccination.* No dog shall be licensed without **a written statement confirming proof of rabies vaccination and agreement to maintain vaccination compliance for the life of the animal** ~~as provided in this Section.~~
- (d) *Duplicate tags.* In the event of loss or destruction of the original license tag, the owner of the animal shall obtain a duplicate tag from the Town. The price of such duplicate tag shall be established by Resolution as determined by the Board of Trustees from time-to-time.
- (e) *False and stolen license documents.* It shall be unlawful for any person to make use of or have in his or her possession or under his or her control a stolen, counterfeit or forged dog license receipt, dog license tag, rabies vaccination certificate or other form issued in accordance with this Section.
- (f) *Transferability.* Dog licenses are not transferable, and it shall be unlawful for any person to attach any license or rabies tag to any animal other than the animal for which such tag was originally issued.
- (g) ***Change in ownership or contact information.* Any person who no longer has custody of a licensed dog or who has a change in contact information shall notify the town to update the license as appropriate.**

(Ord. No. 94-01, §§ 11-4, 11-6, 1994; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2014-09, § 1(L), 1-13-2015)

DIVISION 3. RABIES CONTROL

Sec. 7-7-210. Vaccination required.

Every person owning or harboring a dog or cat six (6) months of age or older for fourteen (14) days or more shall have such dog or cat vaccinated against rabies with an approved vaccine by a licensed veterinarian, **with additional vaccinations and boosters as necessary to ensure vaccination compliance for the life of the animal.** ~~Such vaccination shall regularly be performed during the months of January and February for the current calendar year, provided, however, that persons acquiring such animals between March 1 and December 31 shall, immediately following such acquirement, have such dog or cat inoculated for the remaining portion of that calendar year.~~ If other species of animals are vaccinated, such vaccination shall be with a vaccine approved by the Colorado Department of Public Health and Environment.

(Ord. No. 94-01, §§ 11-4, 11-6, 1994; Ord. No. 2014-04, § 1, 1-13-2015)

Sec. 7-7-220. Certificate of vaccination.

- (a) *Certificate of vaccination.* Upon vaccination, the **licensed** veterinarian administering the vaccine shall execute and furnish to the owner of the animal as evidence thereof a certificate of inoculation or vaccination **in compliance with all**

~~applicable statutes and laws. The veterinarian shall retain a duplicate copy, and one (1) copy thereof shall be filed with the Town. Such certificate shall contain the following information:¶¶~~

~~(1) The name, address and telephone number of the owner or harbinger of the inoculated animal.¶¶~~

~~(2) The date of inoculation.¶¶~~

~~(3) The type of vaccine used.¶¶~~

~~(4) The year and serial number of the rabies tag.¶¶~~

~~(5) Type of animal.¶¶~~

~~(6) The breed, age, color and sex of the inoculated animal.¶¶~~

- (b) *Proof.* It shall be unlawful for any person who owns or harbors any dog, cat or other animal to fail or refuse to exhibit his or her copy of the certificate of vaccination upon demand to any person charged with the enforcement of this Article, or to fail to have the rabies tag attached to the collar or harness of the dog, cat or other animal.
- (c) ~~*Designation of qualified persons.* All veterinarians who are duly registered and licensed as such by the State are hereby designated as authorized to vaccinate animals against rabies and to execute certificates of vaccination as provided by law.~~

(Ord. No. 2-9-82, § 11-4, 1982; Ord. No. 2014-04, § 1, 1-13-2015)

Cost (set by resolution, not included in ordinance)

- Town license for registered spayed or neutered dog: \$15
- Town license for registered intact dog: \$25
- Town license for registered dog, owner is eligible for LEAP: \$0
- Town tag replacement, 1st time: \$0
- Town tag replacement, thereafter: \$5

Public Works committee meeting
July 7, 2021

Public Works, Utilities and Facilities committee members Bear and Meck met with Administrator Ferguson and Public Works Director Loberg. Among items discussed:

2-million gallon Lamborn plant operation -- A new flow meter was ordered to measure German Creek raw water at an estimated cost of \$3,500. No estimate given for when it will arrive or be installed. Meters are being read at Reynolds Springs -- also known as Upper Old Original. Pressure breaks are in place. He also ordered a pressure box, which is about 6 weeks out.

Ongoing data collection: Spill data will be included on every board agenda as an action item. According to Loberg, spring flows are dropping, water production was very high over the July 4 weekend, and water is still spilling. Once water demand remains above tank capacity and tank levels are not sustained, the board will consider implementing Stage II Modified Mandatory or Stage III Mandatory restrictions under Resolution 2020-17.

Water leak: A water leak at Town Park adjacent to the skate park was repaired last week.

High School water meter: Installation of a water meter for the former Paonia Junior-Senior High School (now Paonia K-8) is expected to be complete this week. Project was delayed to allow gas company to re-route its gas line which ran alongside the water line.

Update on 1MG Clock plant: Tank disinfection process was scheduled to begin last week. Once the total coliform levels are measured, the plant will begin functioning. The timing depends on when disinfection is complete.

3rd Street paving bids: Loberg met with SGM last week regarding Requests for Proposals for the 3rd Street paving project. A paving project on Meadowbrook Boulevard (east side of town off of Second Street) is anticipated to be complete in late August.

Standard Operating Procedures (SOPs): Appendix I of the draft JDS-Hydro Water System Evaluation provides a list of recommended water plant SOPs. While plants have basic operating manuals, Loberg will work toward creating operating procedure checklists that allow anyone working at the plant to follow basic functions like data collection and logging, scheduled inspections and backwashing, and procedures for emergencies such as a waterline break. He will also create a process for logging all waterline breaks (date, time, location, cause, etc).

Fire hydrant pressure monitoring devices: Fire hydrant monitoring devices approved in 2021 budget were ordered. One is installed and working correctly, one has programming issues and

has been returned for repairs, and two monitors are on backorder. Data from the devices is stored in the cloud; Loberg will begin providing data spreadsheets to the Board.

Street sweeping: Operations are resuming now that Cherry Days/July 4 celebrations are over.

Public Works water-related projects remaining in 2021:

Replace remaining in-town connectors/tie-ins known to contain lead.

Continue installing remote-read water meters (about 125 manual-read meters still exist, according to Ferguson).

Budgeted \$20,000 for 2021, of which \$7,500-\$10,000 for engineering of an altitude vault that would allow for transmitting of raw spring water destined for 1MG plant to 2MG plant. Since it feeds the entire system, the ability to transmit water to 2MG plant will ensure 3 million gallons of total water storage. Once engineered, an installation cost estimate can be established and remaining budgeted funds can go toward that project.

Loberg has 90 days to produce action items for new hire; an additional ORC may be an eventuality.

AGENDA SUMMARY FORM



- Executive Session for a conference with the Town’s Attorney for the purpose of receiving legal advice, pursuant to CRS 24-6-402(4)(b) legal advice for the Trustees in the case of Pace v Town of Paonia, 20CV01389
- Executive Session for a conference with the Town’s Attorney for the purpose of receiving legal advice, pursuant to CRS 24-6-402(4)(b) for the purpose of receiving legal advice regarding main avenue fencing dispute
- Discussion of a personal matter under CRS 24-6-402(2)(f) for a personal matter to discuss the interim evaluation of the Town Administrator

Summary:

Notes:


Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

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

July 23, 2021

AGENDA SUMMARY FORM

	Adjournment		
Summary:			
Notes:			
Possible Motions:			
Motion by: _____ 2 nd : _____ vote: _____			
Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran

July 20, 2021