



TOWN OF PAONIA
214 GRAND
REGULAR TOWN BOARD MEETING AGENDA
TUESDAY, NOVEMBER 08, 2022 6:30 PM
[HTTPS://US02WEB.ZOOM.US/J/82532952519](https://us02web.zoom.us/j/82532952519)
MEETING ID: 825 3295 2519
DIAL IN
17193594580

Roll Call

[Roll Call](#)

Approval of Agenda

Announcements

[Promotion of Interim Chief Matthew Laiminger to Police Chief Laiminger](#)

Recognition of Community & Guests

Consent Agenda

[Disbursements](#)

Staff Reports

[Finance/Treasurer Report](#)

[Police Report](#)

[October Blotter](#)

[Public Works Report](#)

[Water/Wastewater Treatment Report](#)

Public Hearings/Executive Session

[2023 Proposed Budget](#)

Unfinished Business

[Revision to Town Attorney Contract](#)

New Business

[North Fork Valley Creative Coalition - Holiday Art Fair Extended Street Closure](#)

[223 Grand Avenue Balcony Encroachment Legal Opinion](#)

[HYPERLINK "appISd326cbb49e7c4d6b9374aaa76b7eb4b5" **Executive Session- Executive session pursuant to C.R.S. Section 24-6-402\(4\)\(b\) for a conference with the Town Attorney for purposes of receiving legal advice on specific legal questions pertaining to land use and building approvals and use of public right-of-way.**](#)

[Parks Committee Paonia in Motion Master Plan Review](#)

[CIRSA Optional Coverage's](#)

[Contract with Interim Town Administrator](#)

[Mayor's Report](#)

Committee Reports

HYPERLINK "appIS3601f372032b46d0a42748dcc76f45b9"[Finance: Weber & Smith](#)

[Parks: Knutson & Stelter](#)

[Streets: Valentine & Markle](#)

[Water/Sewer/Trash/AWC: Weber & Markle](#)

[Personnel: Smith & Valentine](#)

[Public Safety: Knutson & Stelter](#)

[Paonia Tree Board: Trustee Valentine](#)

How Did We Do?

Adjournment

AS ADOPTED BY:
TOWN OF PAONIA, COLORADO
RESOLUTION NO. 2017-10 – Amended May 22, 2018

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

	Roll Call
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Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

Vote:	Mayor Bachran	Trustee Knutson	Trustee Valentine
Trustee Stelter	Trustee Smith	Trustee Markle	Trustee Weber

AGENDA SUMMARY FORM

	Promotion of Interim Chief Matthew Laiminger to Police Chief Laiminger
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Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

Vote:	Mayor Bachran	Trustee Knutson	Trustee Valentine
Trustee Stelter	Trustee Smith	Trustee Markle	Trustee Weber

FOR: 11/08/2022

UBB OPS DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT FSBC OPS BALANCE		175,846.83
ACCOUNTS PAYABLE	10/22/2022 - 11/04/2022	(73,897.56)
LOAN PAYMENT		
BOND PAYMENT		
NORRIS RETIREMENT PAYMENT	11/25/2022	(1,120.00)
CHASE CREDIT CARD	09/24/22 - 10/23/22	(391.93)
PHILLIPS 66	09/24/22 - 10/23/22	(1,235.75)
TRANSFER TO SUMMIT		
TRANSFER TO PAYROLL	11/4/2022	(32,021.90)
	INCLUDES VAC PAY OUTS	
PAYROLL TAXES	11/4/2022	(16,456.29)
BALANCE AFTER PAYMENT		50,723.40

UBB SUMMIT/PAYROLL DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT FSBC SUMMIT BALANCE		2,396,278.31
TRANSFER FROM OPS		-
TRANSFER FROM INT. GRANTS		-
TRANSFER TO OPS		
CURRENT FSBC PAYROLL BALANCE		302.05
TRANSFER FROM OPS	11/4/2022	32,021.90
PAYROLL (DIRECT DEPOSIT)	11/4/2022	(32,021.90)
BALANCE AFTER PAYMENT		2,396,580.36

UBB INTERNAL GRANT DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT INTERNAL GRANT BALANCE	SALE OF ASSETS-AUCTION	40,912.00
BALANCE AFTER PAYMENT		40,912.00

*Transfer from Operations Account to Payroll Account then disbursed as Direct Deposit

	BANK BALANCES			DESCRIPTION
	FSBC	COLOTRUST	TOTAL	
11/3/2022				
GENERAL		538,048.71		COMBINED FUNDS
SEWER RESTRICTED		536,117.66		PROPERTY SALE-RESTRICTED
DEBT RESERVE		108,025.63		AMKO BOND REQUIRED RESERVE
BRIDGE RESERVE		594,958.16		BRIDGE RESERVE
CONS.TRUST	10,417.80			RESTRICTED TO PARK USE ONLY
GRANT PASS THRU	25,025.00			PLACE HOLDER-COMBINED FUNDS
INT GRANT	40,912.00			PLACE HOLDER-COMBINED FUNDS
OPS	163,609.96			COMBINED FUNDS
PARK CONTRIBUTIONS	12,750.00			SPECIFIC PARK PROJECTS
PAYROLL	302.05			PLACE HOLDER-COMBINED FUNDS
SPACE-TO-CREATE	CLOSED			SPACE TO CREATE ONLY
SUMMIT	2,396,278.31			COMBINED FUNDS
WWTP	58,580.05			OLD SEWER REHAB ONLY
CD#2-402	203,772.64			COMBINED FUNDS-LOC COLLATERAL
CD#3-2578	261,115.54			COMBINED FUNDS
	3,172,763.35	1,777,150.16	4,949,913.51	

CASH POSITION

CASH POSITION

	COMBINED	RESTRICTED	TOTAL	DESCRIPTION
11/3/2022				
GENERAL	538,048.71			
SEWER RESTRICTED		536,117.66		RESTRICTED TO SEWER CAPITAL PROJECT
DEBT RESERVE		108,025.63		RESTRICTED LOAN REQUIREMENT
BRIDGE RESERVE		594,958.16		RESTRICTED TO BRIDGE REPAIRS
CONS.TRUST		10,417.80		RESTRICTED TO PARK CAPITAL PROJECT
GRANT PASS THRU	25,025.00			
INT GRANT		40,912.00		RESTRICTED LOAN REQUIREMENT
OPS	163,609.96			
PARK CONTRIBUTIONS		12,750.00		SPECIFIC PARK PROJECTS AS DONATED
PAYROLL	302.05			
SPACE-TO-CREATE		CLOSED		SPACE TO CREATE ONLY
SUMMIT	2,396,278.31			
WWTP		58,580.05		OLD SEWER REHAB ONLY
CD#2-402	203,772.64			
CD#3-2578	261,115.54			
	3,588,152.21	1,361,761.30	4,949,913.51	

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	
11/08/2022	1232	ALL AUTO REPAI	3596	1,576.50	.00	.00	1,576.50				2014 FORD REPAIR-ALLOCATED
11/08/2022	1245	Archuleta, Benny	ARCH11-1-2	1,500.00	.00	.00	1,500.00				ORC CONTRACT AGREEMENT-605042
11/08/2022	987	Black Hills Energy	10-2022	487.92	.00	.00	487.92				UTILITIES - ALLOCATED
11/08/2022	14	Bolinger & Queen I	114125	67.53	.00	.00	67.53				METER REPLACEMENT-605022
11/08/2022	1126	Browns Hill Engine	845	1,710.00	.00	.00	1,710.00				2022 SCADA LEASE-605031
11/08/2022	21	Caselle, Inc	120695	1,261.00	.00	.00	1,261.00				MONTHLY SOFTWARE FEE - ALLOCATED
11/08/2022	801	Delta County	102822	5,997.75	.00	.00	5,997.75				AIRPORT RUNWAY-507020
11/08/2022	56	Delta County Land	387367-3891	2,867.50	.00	.00	2,867.50				LANDFILL FEES-805242
11/08/2022	43	Delta Montrose Ele	ONLINE-342	5,486.12	.00	.00	5,486.12				UTILITIES - ALLOCATED
11/08/2022	46	Dependable Lumb	2210-251703	418.58	.00	.00	418.58				VARIOUS-ALLOCATED
11/08/2022	48	Don's Market	03-1110073	11.99	.00	.00	11.99				HALLOWEEN CANDY-104144
11/08/2022	368	Double J Disposal	51839	84.00	.00	.00	84.00				1MG PORTA POTTY-605016
11/08/2022	368	Double J Disposal	51840	220.50	.00	.00	220.50				PARK PORTA POTTIES-164616
11/08/2022	986	Elevate Fiber	ONLINE-342	758.19	.00	.00	758.19				TELEPHONE & INTERNET - ALLOCATED
11/08/2022	1104	Grand Junction Me	3428-112234	472.00	.00	.00	472.00				EMPLOYMENT AD-104130
11/08/2022	1124	JDS-Hydro Consul	INV-0622-13	1,700.00	.00	.00	1,700.00				WATER INFRASTRUCTURE ANALYSIS - 605020
11/08/2022	1277	Kelly PC	10312022	6,837.30	.00	.00	6,837.30				ATTORNEY - ALLOCATED
11/08/2022	1251	Laiminger, Matt	10202022	63.90	.00	.00	63.90				MILEAGE-144226
11/08/2022	1251	Laiminger, Matt	10262022	41.25	.00	.00	41.25				MILEAGE-144226
11/08/2022	470	Leon, Susan	110122-1130	750.00	.00	.00	750.00				CLEANING CONTRACT-104125
11/08/2022	1076	Motorola Solutions	8230383756	5,247.27	.00	.00	5,247.27				SPILLMAN (PD SOFTWARE)-144233
11/08/2022	141	North Fork Service	730083-7300	1,856.06	.00	.00	1,856.06				FUEL-ALLOCATED
11/08/2022	122	Paonia Auto Parts	393667-3945	667.31	.00	.00	667.31				VARIOUS-ALLOCATED
11/08/2022	125	Paonia Farm & Ho	138045-1393	93.44	.00	.00	93.44				VARIOUS-ALLOCATED
11/08/2022	499	Phonz +	13971	129.95	.00	.00	129.95				SOFTWARE ANNUAL FEE - 104133
11/08/2022	499	Phonz +	14064	1,868.23	.00	.00	1,868.23				MONTHLY IT FEES-ALLOCATED
11/08/2022	213	Pollard Water	0225061	957.52	.00	.00	957.52				FLOW TEST-605025
11/08/2022	1170	Shums Coda Asso	16161	900.00	.00	.00	900.00				BUILDING INSPECTOR-PLAN REVIEWS-124302
11/08/2022	1170	Shums Coda Asso	16162	1,260.00	.00	.00	1,260.00				BUILDING INSPECTOR-INSPECTION SERVICES
11/08/2022	1170	Shums Coda Asso	16163	1,500.00	.00	.00	1,500.00				BUILDING INSPECTOR-CONSULTING SERVICES
11/08/2022	861	The Paper-Clip LL	2045453-204	714.00	.00	.00	714.00				OFFICE SUPPLIES-ALLOCATED
11/08/2022	161	UNCC	222101083	28.60	.00	.00	28.60				LOCATES-ALLOCATED
11/08/2022	491	Winwater Corp	063335-02	243.93	.00	.00	243.93				NEW TAP INSTALL-605022
11/08/2022	491	Winwater Corp	066351-02	12,255.71	.00	.00	12,255.71				METERS-605022
11/08/2022	491	Winwater Corp	066351-04	12,261.07	.00	.00	12,261.07				METERS-605022
11/08/2022	491	Winwater Corp	066390-01	1,602.44	.00	.00	1,602.44				METER PIT INSTALL-605022
Grand Totals:			36	73,897.56	.00	.00	73,897.56				

Cash Requirements Summary

Date	Invoice Amount	Discount Amount	Partial Payments	Net Due Amount	Net Cumulative Amount
11/08/2022	73,897.56	.00	.00	73,897.56	73,897.56
Grand Totals:			.00	73,897.56	



Manage your account online at : www.chase.com/cardhelp

Customer Service: 1-800-945-2028

Mobile: Download the Chase Mobile app

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November 2022						
S	M	T	W	T	F	S
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3
4	5	6	7	8	9	10

New Balance
\$391.93
 Minimum Payment Due
\$40.00
 Payment Due Date
11/17/22

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

Minimum Payment Warning: Enroll in Auto-Pay and avoid missing a payment. To enroll, go to www.chase.com

ACCOUNT SUMMARY

Account Number: 4246 3152 5990 8901	
Previous Balance	\$3,244.43
Payment, Credits	-\$3,244.43
Purchases	+\$391.93
Cash Advances	\$0.00
Balance Transfers	\$0.00
Fees Charged	\$0.00
Interest Charged	<u>\$0.00</u>
New Balance	\$391.93
Opening/Closing Date	09/24/22 - 10/23/22
Credit Limit	\$45,000
Available Credit	\$44,608
Cash Access Line	\$2,250
Available for Cash	\$2,250
Past Due Amount	\$0.00
Balance over the Credit Limit	\$0.00

YOUR ACCOUNT MESSAGES

Your next AutoPay payment for \$391.93 will be deducted from your Pay From account and credited on your due date. If your due date falls on a Saturday, we'll credit your payment the Friday before.

0000001 FIS33339 C 1 N Z 23 22/10/23 Page 1 of 2 05686 MA DA 45991 29610000010004599101

This Statement is a Facsimile - Not an original



42463152599089010000400000039193000000003

P.O. BOX 15123
 WILMINGTON, DE 19850-5123
 For Undeliverable Mail Only

AUTOPAY IS ON
 See Your Account Messages for details.

Payment Due Date: 11/17/22
New Balance: \$391.93
Minimum Payment Due: \$40.00

Account number: 4246 3152 5990 8901

\$ _____ Amount Enclosed
AUTOPAY IS ON

45991 BEX Z 29622 C
 CINDY JONES
 TOWN OF PAONIA
 PO BOX 460
 PAONIA CO 81428-0460

CARDMEMBER SERVICE
 PO BOX 6294
 CAROL STREAM IL 60197-6294

5000 160 28 1595 25990890 1511

To contact us regarding your account:

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**Call Customer Service:**

In U.S. 1-800-945-2028
Spanish 1-888-795-0574
Pay by phone 1-800-436-7958
International 1-480-350-7099
We accept operator relay calls

**Send Inquiries to:**

P.O. Box 15298
Wilmington, DE 19850-5298

**Mail Payments to:**

P.O. Box 6294
Carol Stream, IL 60197-6294

**Visit Our Website:**

www.chase.com/cardhelp

Information About Your Account

Making Your Payments: The amount of your payment should be at least your minimum payment due, payable in U.S. dollars and drawn on or payable through a U.S. financial institution or the U.S. branch of a foreign financial institution. You can pay down balances faster by paying more than the minimum payment or the total unpaid balance on your account.

You may make payments electronically through our website or by one of our customer service phone numbers above. In using any of these channels, you are authorizing us to withdraw funds as a one-time electronic funds transfer from your bank account. In our automated phone system, this authorization is provided via entry of a personal identification number. You may revoke this authorization by cancelling your payment through our website or customer service telephone numbers prior to the payment processing. If we receive your completed payment request through one of these channels by 11:59 p.m. Eastern Time, we will credit your payment as of that day. If we receive your request after 11:59 p.m. Eastern Time, we will credit your payment as of the next calendar day. If you specify a future date in your request we will credit your payment as of that day.

If you pay by regular U.S. mail to the Payments address shown on this statement, write your account number on your check or money order and include the payment coupon in the envelope. Do not send more than one payment or coupon per envelope. Do not staple, clip or tape the documents. Do not include correspondence. Do not send cash. If we receive your properly prepared payment on any day by 5 p.m. local time at our Payments address on this statement, we will credit to your account that day. If your payment is received after 5 p.m. local time at our Payments address on this statement, we will credit it to your account as of the next calendar day.

For all other payments or for any payment type above for which you do not follow our payment instructions, crediting of your payments may be delayed for up to 5 days.

Account Information Reported To Credit Bureau: We may report information about your Account to credit bureaus. Late payments, missed payments or other defaults on your Account may be reflected in your credit report. If you think we have reported inaccurate information to a credit bureau, please write to us at Chase Card Services P.O. Box 15369, Wilmington, DE 19850-5369.

To Service And Manage Any Of Your Account(s): By providing my mobile phone number, I am giving permission to be contacted at that number about all of my accounts by JPMorgan Chase and companies working on its behalf. My consent allows the use of text messages, artificial or prerecorded voice messages and automatic dialing technology for informational and account servicing, but not for sales or telemarketing. Message and data rates may apply.

Authorization To Convert Your Check To An Electronic Transfer Debit: When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check. Your bank account may be debited as soon as the same day we receive your payment. You will not receive your check back from your institution.

Conditional Payments: Any payment check or other form of payment that you send

us for less than the full balance due that is marked "paid in full" or contains a similar notation, or that you otherwise tender in full satisfaction of a disputed amount, must be sent to Card Services, P.O. Box 15049, Wilmington, DE 19850-5049. We reserve all our rights regarding these payments (e.g., if it is determined there is no valid dispute or if any such check is received at any other address, we may accept the check and you will still owe any remaining balance). We may refuse to accept any such payment by returning it to you, not cashing it or destroying it. All other payments that you make should be sent to the regular Payment address shown on this statement.

Annual Renewal Notice: If your Account Agreement has an annual membership fee, you are responsible for it every year your Account is open. We will add your annual membership fee to your monthly billing statement once a year, whether or not you use your account. Your annual membership fee will be added to your purchase balance and may incur interest. The annual membership fee is non-refundable unless you notify us that you wish to close your account within 30 days or one billing cycle (whichever is less) after we provide the statement on which the annual membership fee is billed. Your payment of the annual membership fee does not affect our rights to close your Account and to limit your right to make transactions on your Account. If your Account is closed by you or us, the annual membership fee will no longer be billed to your Account.

Calculation Of Balance Subject To Interest Rate: To figure your periodic interest charges for each billing cycle when a daily periodic rate(s) applies, we use the daily balance method (including new transactions). To figure your periodic interest charges for each billing cycle when a monthly periodic rate(s) applies, we use the average daily balance method (including new transactions). For an explanation of either method, or questions about a particular interest charge calculation on your statement, please call us at the toll free customer service phone number listed above.

We calculate periodic interest charges separately for each feature (for example, purchases, balance transfers, cash advances or overdraft advances). These calculations may combine different categories with the same periodic rates. Variable rates will vary with the market based on the Prime Rate or such index described in your Account Agreement. There is a transaction fee for each balance transfer, cash advance, or check transaction in the amount stated in your Account Agreement. There is a foreign transaction fee of 3% of the U.S. dollar amount of any foreign transaction for some accounts. Please see your Account Agreement for information about these fees.

Interest Accrual: We accrue periodic interest charges on a transaction, fee or interest charge from the date it is added to your daily balance until payment in full is received on your account.

Credit Limit: If you want to inquire about your options to help prevent your account from exceeding your credit limit, please call the number on the back of your card.

Payment Allocation: When you make a payment, generally, we first apply your minimum payment to the balance on your monthly statement with the lowest APR. Any payment above your minimum payment would generally then be applied to the balance on your monthly statement with the highest APR first. If you do not pay your balance in full each month, you may not be able to avoid interest charges on new purchases.



DA05042021

To manage your account, including card payments, alerts, and change of address, visit www.chase.com/cardhelp or call the customer service number which appears on your account statement.



YOUR ACCOUNT MESSAGES (CONTINUED)

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

ACCOUNT ACTIVITY

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
10/17	AUTOMATIC PAYMENT - THANK YOU	-3,244.43
10/11	MESA COUNTY HEALTH 866-7566041 CO	40.00
10/20	SPRINT *WIRELESS 800-639-6111 KS CINDY JONES TRANSACTIONS THIS CYCLE (CARD 8901) \$2876.50- INCLUDING PAYMENTS RECEIVED	327.93
10/01	WORDCAB.COM WORDCAB.COM NY TOWNOF PAONIA TRANSACTIONS THIS CYCLE (CARD 4100) \$24.00	24.00

2022 Totals Year-to-Date	
Total fees charged in 2022	\$0.00
Total interest charged in 2022	\$0.00

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

INTEREST CHARGES

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

Balance Type	Annual Percentage Rate (APR)	Balance Subject To Interest Rate	Interest Charges
PURCHASES			
Purchases	16.24%(v)(d)	- 0 -	- 0 -
CASH ADVANCES			
Cash Advances	27.99%(v)(d)	- 0 -	- 0 -
BALANCE TRANSFERS			
Balance Transfer	16.24%(v)(d)	- 0 -	- 0 -

30 Days in Billing Period

(v) = Variable Rate

(d) = Daily Balance Method (including new transactions)

(a) = Average Daily Balance Method (including new transactions)

Please see Information About Your Account section for the Calculation of Balance Subject to Interest Rate, Annual Renewal Notice, How to Avoid Interest on Purchases, and other important information, as applicable.





Invoice Statement

INVOICE NUMBER: 84544761
ACCOUNT NAME: Town of Paonia

ACCOUNT NUMBER	CREDIT LIMIT	DAYS THIS PERIOD	BILL CLOSING DATE	PAYMENT DUE DATE	AMOUNT DUE
0490-00-823899-0	6000.00	30	OCT-23-2022	NOV-07-2022	1235.75

DATE	ACTIVITY DESCRIPTION	CHARGES / DEBITS	PAYMENTS / CREDITS
OCT-21-2022	Payment - Thank You		1967.18
OCT-21-2022	Fuel Purchases	1028.17	
SEP-26-2022	Other Adjustments this Period	292.54	
OCT-21-2022	Rebates and Rebate Reversals		34.96

REMINDER
PLEASE BE SURE TO INCLUDE REMITTANCE
STUB WITH PAYMENT. MAIL TO THE
ADDRESS SHOWN IN THE RIGHT PORTION
OF THE REMITTANCE STUB.

The Finance Charge is determined by applying a periodic rate of 7.99%

PURCHASES, RETURNS AND PAYMENTS MADE JUST PRIOR TO BILLING DATE MAY NOT APPEAR UNTIL THE NEXT INVOICE/STATEMENT.

PREVIOUS BALANCE	(-)PAYMENTS	(+)ACTIVITY THIS PERIOD	(-)SAVINGS THIS PERIOD	(=)NEW BALANCE
1917.18	1967.18	1320.71	34.96	1235.75

CALL CUSTOMER SERVICE TO PAY BY PHONE
FEDERAL TAX ID: 841425616

SEE REVERSE SIDE FOR IMPORTANT INFORMATION AND TERMS.
TO ENSURE PROPER CREDIT, TEAR AT PERFORATION AND INCLUDE BOTTOM PORTION WITH YOUR PAYMENT

Phillips 66 Universal

**P.O. Box 639
Portland, ME 04104-0639**

ACCOUNT NAME	Town of Paonia
ACCOUNT NUMBER	0490-00-823899-0
INVOICE NUMBER	84544761
BILL CLOSING DATE	OCT-23-2022
AMOUNT DUE	1235.75
AMOUNT ENCLOSED	
PAYMENT DUE DATE	NOV-07-2022

PAYMENTS RECEIVED AFTER THIS DATE SUBJECT TO A FINANCE CHARGE.

Make check payable to: WEX BANK
To avoid processing delays, remit all payments to:

**Cindy Jones
Town of Paonia
PO Box 460
Paonia, CO 81428-0460**

|||||.....|||||.....|||||.....|||||.....|||||.....

**WEX BANK
P.O. BOX 6293
CAROL STREAM IL 60197-6293**

04900082389903000000123575 221107

Balance Subject to Late Fees

If Company fails to make payment in full by the applicable Due Date, or a payment is returned (each a "Payment Default"), then a fee (the "Late Fee") will apply to the Total Outstanding Balance (as defined below). The late fee will be calculated by multiplying the applicable late fee rate by the Total Outstanding Balance on the Calculation Date, not to exceed the amount allowable by applicable law. For Billing Cycles other than monthly, the percentage rate used in the Late Fee calculation will be prorated based on the length of the billing cycle in relation to a monthly billing cycle. Company will be considered to have made a payment to Issuer on an Account only when the payment is posted to the Account as provided in this Agreement. The "Calculation Date" is the earlier of (a) the posting date for Company's payment in full of the invoiced amount to its Account, or (b) the last day of the Billing Cycle during which the Payment Default occurred. The "Total Outstanding Balance" is the invoiced amount, plus the amount of any unbilled Transactions delivered by a merchant to Issuer, and minus any credits that have posted to the Account, through the Calculation Date.

How to Dispute Your Invoice

Charges must be disputed in writing no later than sixty (60) days from the bill closing date or they will be considered final and binding.

Card Issuer

The card is issued and payable to WEX Bank under a Business Charge Account Agreement with the cardholder named on the reverse.

Customer Service

For account inquiries and correspondence regarding account service or billing:

- **Call 1-866-544-1738, or**
- **Email correspondence@wexinc.com, or**
- **Fax to 1-800-395-0809, or**
- **Mail to P.O. Box 639, Portland, ME 04104**

Do not mail payments to this address. Payments must be sent to the remit address on your invoice.

Be sure to include your account number on all correspondence.

Your full Business Card Agreement is available here:
<https://www.wexdrive.com/tncs/P66.pdf>

Payment Options

Mail

Be sure to include bottom portion of invoice with your payment. Write your account number or invoice number on the check to help avoid delays in payment processing if the check and remit stub become separated. Check payments can take up to two Business Days to process from the time the envelope containing a check arrives at Issuer's facility to posting of the check amount to the Account.

Allow 10 business days prior to the due date for mailing to help avoid late fees. Paper checks must be received at least two business days before Payment Due Date to enable on-time processing.

Online

Authorized users can elect to receive an email notification when an invoice is ready for online viewing and payment. Log in or register to set up an online account at www.phillips66fleet.com/login.

Online payments scheduled by 3:00 PM ET (on business days) are credited to your account on the same day. There is no fee for online payments.

Phone

Call Customer Service and select the menu option for Billing Inquiries. In addition to scheduling a payment, you can also check your balance.

Payments scheduled by 3:00 PM ET (on business days) are credited to your Account on the same day.

Be prepared with your fleet card account number and a sample check to enter your bank account number and routing number. There is no fee for phone payments.



Invoice Statement

INVOICE NUMBER: 84544761
ACCOUNT NAME: Town of Paonia

If an adjustment is shown here and in the detail above, the amount listed here is a summed value of those individual charges.

DATE	TRANSACTION DESCRIPTION	FUNDED BY	REBATE PERIOD UNITS/DOLLARS	PERIOD AMT	REBATE YTD UNITS/DOLLARS	REBATE YTD AMT
	OTHER ADJUSTMENTS THIS PERIOD					
09-26	Reactivation Fee			50.00		
10-21	Paper Delivery Fee			10.00		
10-23	Finance Charge			232.54		
	Subtotal			292.54		
	REBATES AND REVERSALS					
10-24	Phillips 66 Rebate - D7E	Partner	233.063	-34.96	1157.563	-173.63
	Subtotal			-34.96		-173.63
	Total			257.58		-173.63

Employee Number	Name	85-00 Net Pay Emp Amt
1055	Byrge, Rodney A	1,327.12
1053	Cecil, Raymond Cole	1,099.43
1052	Edwards, Roger	1,045.38
1002	Ferguson, J. Corinne	5,233.49
1081	Garcia, Jeremiah	1,453.60
1050	Heiniger, Cory	4,308.42
1025	Henderson, Garrett W	1,235.48
1022	Hinyard, Patrick	1,604.24
1001	Jones, Cynthia	5,086.19
1010	Katzer, JoAnn	971.50
1023	Kramer, Lance W	1,255.36
1021	Laiminger, Matt	3,096.20
1003	Mojarro-Lopez, Amanda	576.57
1080	Redden, Jordan	1,375.67
1051	Reich, Dennis	1,171.38
1005	Vetter, Samira	1,181.87

Grand Totals:

16 32,021.90



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		10/28/2022	74-00	Federal Tax Deposit Social Security	10-0216	2,111.35
2	IRS Tax Deposit		10/28/2022	74-00	Federal Tax Deposit Social Security	10-0216	2,111.35
2	IRS Tax Deposit		10/28/2022	75-00	Federal Tax Deposit Medicare Pay P	10-0216	635.15
2	IRS Tax Deposit		10/28/2022	75-00	Federal Tax Deposit Medicare Pay P	10-0216	635.15
2	IRS Tax Deposit		10/28/2022	76-00	Federal Tax Deposit Federal Withhold	10-0216	4,807.51
Total 2:							10,300.51
4							
4	Aflac		10/28/2022	63-01	Aflac Pre-Tax Pay Period: 10/28/2022	10-0225	71.34
4	Aflac		10/28/2022	63-02	Aflac After Tax Pay Period: 10/28/2022	10-0225	24.90
Total 4:							96.24
6							
6	Colorado Dept of Labor		09/30/2022	98-00	SUTA State Unemployment Tax Pay	10-0218	67.16
6	Colorado Dept of Labor		10/14/2022	98-00	SUTA State Unemployment Tax Pay	10-0218	62.92
6	Colorado Dept of Labor		10/28/2022	98-00	SUTA State Unemployment Tax Pay	10-0218	90.66
Total 6:							220.74
9							
9	Colorado Dept of Revenue		10/28/2022	77-00	State Withholding Tax Pay Period: 10/	10-0217	1,611.00
Total 9:							1,611.00
30							
30	Empower Retirement		10/28/2022	51-01	Retirement Plan Retirement Plan Pa	10-0220	1,084.40
30	Empower Retirement		10/28/2022	51-01	Retirement Plan Retirement Plan Pa	10-0220	1,778.73
30	Empower Retirement		10/28/2022	51-02	Retirement Plan Retirement Loan Pa	10-0220	266.25
30	Empower Retirement		10/28/2022	51-01	Adjustment	10-0220	568.00
Total 30:							3,687.38
33							
33	FPPA - Fire & Police Pensi		10/28/2022	50-00	FPPA Pay Period: 10/28/2022	10-0219	1,224.00
33	FPPA - Fire & Police Pensi		10/28/2022	50-00	FPPA Pay Period: 10/28/2022	10-0219	918.00
33	FPPA - Fire & Police Pensi		10/28/2022	90-00	Death & Disability Pay Period: 10/28/	10-0219	326.40
Total 33:							2,468.40
70							
70	Rocky Mountain HMO		10/28/2022	60-01	RMHMO - Employee Only Pay Period	10-0223	334.49
70	Rocky Mountain HMO		10/28/2022	60-01	RMHMO - Employee Only Pay Period	10-0223	6,021.19
70	Rocky Mountain HMO		10/28/2022	60-03	RMHMO - Employee + Family Pay Pe	10-0223	711.42
70	Rocky Mountain HMO		10/28/2022	60-03	RMHMO - Employee + Family Pay Pe	10-0223	3,900.51
70	Rocky Mountain HMO		10/28/2022	60-07	RMHMO - Employee + Spouse Pay P	10-0223	90.29
70	Rocky Mountain HMO		10/28/2022	60-07	RMHMO - Employee + Spouse Pay P	10-0223	1,010.67
Total 70:							12,068.57

mo

ohv

mo

mo

Transmittal Number	Name	Invoice Number	Pay Per Date	Pay Code	Description	GL Account	Amount
71							
71	The Harford		10/28/2022	65-01	Group#013307460001 Hartford Basic	10-0226	19.08
71	The Harford		10/28/2022	65-02	Group#013307460001 Hartford Suppl	10-0226	26.38
71	The Harford		10/28/2022	65-03	Group#013307460001 Hartford Disab	10-0226	71.25
Total 71:							<u>116.71</u>
73							
73	Delta Dental of Colorado		10/28/2022	60-05	Dental RMHMO - Dental Pay Period:	10-0223	210.03
Total 73:							<u>210.03</u>
75							
75	VSP Insurance CO (CT)		10/28/2022	60-04	RMHMO - Vision Pay Period: 10/28/2	10-0223	84.38
Total 75:							<u>84.38</u>
Grand Totals:							<u><u>30,863.96</u></u>

MD

MD

MD

Report Criteria:

Unpaid transmittals included
Begin Date: ALL
End Date: ALL

AGENDA SUMMARY FORM



Finance/Treasurer Report
Police Report
Public Works Report

Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

Vote:	Mayor Bachran	Trustee Knutson	Trustee Valentine
Trustee Stelter	Trustee Smith	Trustee Markle	Trustee Weber



Town of Paonia Administrative Staff Report

October 13, 2022

Finance Director

Upcoming Items

- ❖ Budget to Actual for August (Cindy)
- ❖ Final Budget (Cindy)
- ❖ Year-End Preparation (Cindy)
- ❖ Conservation Trust Certification of Eligibility (Cindy)

- ❖ Beacon integration. (Samira)
- ❖ Continue to work with Cory on the Parts inventory processes and Barcodes (Samira)
- ❖ Continue to work on the Ordering processes (Samira)
- ❖ Continue to work on the Vehicle/Equipment tracking processes (Samira)
- ❖ Backflow integration (Samira)

Paonia Police Department

Law Incident Table, by Date and Time

Date Occurred: 10/02/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
05:29:39	SUSPICIOUS	3RD ST, Paonia, CO	PPD	PPD	
13:02:09	ANIMAL CONTROL	3RD ST, Paonia, CO	PPD	PPD	
15:38:16	MISSING PERSON	OAK AVE, Paonia, CO	PPD	PPD	
20:12:20	CITIZEN ASSIST	GRAND AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 4

Date Occurred: 10/05/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
14:57:03	CITIZEN ASSIST	GRAND AVE, Paonia, CO	PPD	PPD	
15:39:13	CITIZEN ASSIST	GRAND AVE, Paonia, CO	PPD	PPD	
21:04:36	Elder Abuse	MEADOWBROOK BLVD, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 3

Date Occurred: 10/06/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
11:48:02	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 10/11/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
08:25:53	Code Enforce	ORCHARD AVE, Paonia, CO	PPD	PPD	
08:48:49	Code Enforce	1ST ST, Paonia, CO	PPD	PPD	
08:55:54	Code Enforce	MAIN AVE, Paonia, CO	PPD	PPD	
17:23:20	TRESPASS	MAIN AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 4

Date Occurred: 10/13/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
15:25:01	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
16:25:26	Information	MEADOWBROOK BLVD, Paonia, CO	PPD	PPD	
22:47:39	Parking Problem	4TH ST, Paonia, CO	PPD	PPD	
Total Incidents for this Date: 3					

Date Occurred: 10/14/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
07:39:47	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
Total Incidents for this Date: 1					

Date Occurred: 10/15/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
18:00:38	WELFARE CHECK	BOX ELDER AVE, Paonia, CO	PPD	PPD	
Total Incidents for this Date: 1					

Date Occurred: 10/17/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
08:49:23	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
10:26:29	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
15:22:12	TRAFFIC	PAN AMERICAN, Paonia, CO	PPD	PPD	
Total Incidents for this Date: 3					

Date Occurred: 10/18/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
10:12:53	FRAUD	ONARGA AVE, Paonia, CO	PPD	PPD	
10:55:19	VIN INSPECTION	DELTA AVE, Paonia, CO	PPD	PPD	
11:30:21	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
17:09:33	CIVIL PROBLEM	3RD ST, Paonia, CO	PPD	PPD	
Total Incidents for this Date: 4					

Date Occurred: 10/21/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
19:19:18	DUI	2ND ST, Paonia, CO	PPD	PPD	A
Total Incidents for this Date: 1					

Date Occurred: 10/23/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
00:46:54	SUSPICIOUS	2ND ST, Paonia, CO	PPD	PPD	

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
-------------	---------------	----------------	---------------	--------------	------------

Total Incidents for this Date: 1

Date Occurred: 10/25/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
14:40:23	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 10/28/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
10:04:29	Juvenile Prob	GRAND AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 10/30/22

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
09:23:20	SUICIDE/ATTEMPT	OAK AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Total reported: 30

A-1

A= Arrest

Report Includes:

All dates between `00:00:01 10/01/22` and `00:00:01 10/31/22`, All agencies matching `PPD`, All disposition's, All natures, All location codes, All cities



Paonia Police Department

DEPARTMENT BRIEFING: SUMMARY OF PROGRESS

11/01/2022

- Completed Lexipol Initial Department Survey. Results are currently being reviewed and the implementation process is ongoing.
- A combination lock was given to the staff at the Paonia PK8. This lock will be placed on the access gate to the River Park Trail. This lock will be used in conjunction with other agency and district locks to permit motorized access.
- Attended the Technical College of the Rockies Law Enforcement Academy Committee meeting. As an external advisory committee member our department provides feedback and input on current training and academy goals.
- The department is now managing its own Facebook page. Shortly after being updated the page was used to successfully reunite a lost dog with its owner.
- An officer attended an informational meeting at the Senior Center and answered questions from various parties.
- Attended the West Central Region POST training meeting. Received training on POST grant reimbursement process and voted to approve grant reimbursements for applying agencies.
- Participated in an Opioid Awareness event at North Fork High School. The event was put on by the Western Colorado Area Health Education Center. The Fentanyl documentary video "Dead On Arrival" was shown to 8th through 12th grade students. The video is recommended to all community members interested in the Fentanyl epidemic.
- The department is currently responding to a Mental Health/ Suicidal call for service approximately every other week and those calls for service are increasing in frequency.

PUBLIC WORKS

- 12 of the 24 CIRSA recommended fixes in the Survey have been completed. The other 12 are just waiting for parts, items or bids to arrive but a plan is in place and the survey has been completed, submitted and accepted by Cirsa.
- Work continues replacing meters with the new radio read meters.
- Installed and re-plumbed the new 275 gallon tote for the chlorine feed at the 2 million gallon plant. So far, it seems to be running more efficiently.
- Worked on some of the problem road areas on third street.
- Getting winter equipment ready to go.
- Winterizing of the parks has been completed
- Leaf Vacuum began having issues the day we started, operational again on 11-3-2022, will continue as weather permits

Water/Wastewater Report (Short list)

Operators are taking Wastewater certification training with CRWA, this is a free training with a veteran class A water/wastewater operator and system designer.

Operators have been approved by Town for self-paced course worth for Water Certification through Waterindigogroup.

PRV

Planning to install 3 new PRVs in existing vaults, 2 are new bypasses and 1 is a replacement for aged PRV.

Vaults are lacking Isolation valves and therefore we need to schedule isolated interruptions to water services.

Awaiting shipment of final PRVs

Water Loss Audit;

Conducted a water loss analysis for current year. Working with Colorado Water Loss initiative to validate audit.

In Preliminary conversations with American Lead Detection team and strategizing for conducting a water loss survey of entire system.

Breaking down operating costs of treating 1,000 gals of water to better understand lost revenue and expenditure overages due to water leaks.

Lamborn;

Replacing aging solenoids.

Broken Static mixer replaced, can now perform CEBs

Creating Replace/Repair list for 5 year budget.

Cleaned chemical feed lines.

Efficiency

Chemical Cost savings at Lamborn 51% and now virtually hands off restocking by town staff.

by Replacing 55gal drum with 275gal totes and choosing a new vendor who can deliver to the plant a higher concentration of sodium hypochlorite (from 10%-12.5%) and at rate 35% cheaper than current vendor.

Clock;

Replaced heating element. Repaired a Pressure Sustaining Valve and Pressure Reducing Valve on Raw Water inlet side of plant.

Discovered Black mold in Skid tanks - NOT THE FILTER MEMBRANES - Need to pressure wash and disinfect.

1 Skid Tank has a crack. Waiting for Plastic welder to do repair inhouse.

Skid with broken tank can treat water. 2nd skid needs more diagnostics, most likely needs a "CIP" performed.

Mounted Analyzer.

Cleared all PLC errors.

Fixed air leaks in pneumatic system.

Need to program chemical dosing pump to inject chlorine at a rate that matches Skid(s) flow rate.

Cleaned Chemical lines. Awaiting chemical dosing line fittings.

Can perform "Clean in Place" and start-up procedure once chemical line fittings are replaced.

Wastewater;

Treatment Lagoons continue to perform well since aerators have been back online.

Investigating biological applications to remove sludge from lagoons. Town has a future budget item of \$500k to desludge.

Biological applications can reduce sludge by as much as 30% a year, for around \$5k/year.

Will implement cost saving strategies.

Larger dosing tanks (like Lamborn), New chemical vendor.

Cut on Energy costs by incrementally replacing motors with newer, more efficient ones.

By more closely monitoring lagoon activity by performing table-top analyses we can cut Aerator motor use

by 25-50% in summer months.

Planning;

Creating ArcGIS map of consecutive water systems, managing ArcGIS data, and improving data collection strategies.

Improving existing data to better define an asset's purpose, updating and improving records (such as, taking pictures of inside of Vaults) and capturing details like layout, fittings, materials, and current state of assets.

Creating documents for 8" "West Loop" line replacement, including materials list, parcel information & contacts, etc.

Distribution;

Exercising and flushing fire hydrants for better water quality and to better understand system flows and PSI.

This information will help to make better design decisions, such as installing pressure reducing valves to minimize chances of water loss due to high pressures.

Collections;

Inspecting sewer manholes for Infiltration and in-flow that may be caused by potable water leaks. Its been discovered that sewer maps created by an engineering firm is inaccurate in several parts of the collection system. Town needs to hold engineers to a higher standard and have a system for proofing their work. The inaccurate data skews our Asset Management Planning and Capital improvement Project budgeting. It's nothing we can't overcome and correct.

Asset Management Planning;

Implementing better systems to track maintenance activities and record asset fatigue.

Provided by Jeremiah Garcia 11/04/22



Town of Paonia 2023 Budget



Proposed Version

Last updated 10/21/22



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INTRODUCTION



2023 BUDGET MESSAGE

Transmittal Letter

Original Provided October 7, 2022

Dear Honorable Mayor and Members of the Board of Trustees:

In accordance with the Town of Paonia's policies, we, Corinne Ferguson, Cindy Jones, Matt Laiminger, and Cory Heiniger, present to you the proposed 2023 Budget for the Town of Paonia.

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

The Board of Trustees formally adopts a budget and appropriates money to run the Town of Paonia each year. By state law, the governing body must adopt a budget each year and submit a mill levy to the Board of County Commissioners. The Trustee formal budget review began October 13, 2022, and a public hearing on the proposed budget will be held during the regular Board meeting on November 8, 2022.

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

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

BUDGET ASSUMPTIONS AND CHANGES FROM PREVIOUS YEARS

The budget is based on historical trends, current data, and assumptions about the upcoming year. With very few exceptions, we do not know which vendors will be utilized for products and services during 2023. We look back at recent experience and use that data, along with indicators for the future, to estimate costs for many different supplies, utilities, contracted services, repairs, and maintenance. Likewise, the revenue budget is based on limited known data and projections based on several sources for projecting trends.

KNOWN ASSUMPTION PROVIDED BY QUOTE/NEWS NOTIFICATIONS:

Budget assumptions based on historical data are anticipated to remain flat – otherwise defined as stable with minimal change. This is the assumption that the current budget period is a reasonable basis for predicting the future budget period regardless of any positive or negative factors (external or internal) that may have an effect on the current performance.

VENDOR	PRODUCT/SERVICE	FORMATE	2022	2023	% OF CHANGE
CIRSA	WORKERS COMPENSATION	QUOTE	25,628.00	25,101.00	(2.06%)
CIRSA	P&C COVERAGE	QUOTE	76,857.33	83,332.41	8.42%

Black Hills Energy, DMEA, and Elevate – no know changes anticipated for 2023.

GENERAL FUND 2022 BUDGET HIGHLIGHTS

This budget for 2023 attempts to incorporate the Town's priorities considering needs, studies, and state requirements. The following are the highlights of the 2023 budget. The Town's top priorities are as follows:

1. PRV Vaults
2. IMG (Clock) Treatment Plant

- 3. Water Rights Attorney
- 4. Approved 2018 Building Codes
- 5. Town's Master Plan
- 6. Staffing and Wage Scales
- 7. Sewer-line Rehabilitation
- 8. Automatic Trash Cleaning for sewer in-flow
- 9. Fifth Street Reconfiguration
- 10. Third Street Reconstruction
- 11. Public Safety Training
- 12. Park Bathroom Upgrades
- 13. Park Playground Upgrades

ORGANIZATION, STAFFING AND BENEFITS

While we work toward 2023 staffing goals, it is important to keep expectations realistic relative to the resources available and services rendered. An updated salary study was conducted for 2023, as was done in 2020, 2021 and 2022, using Colorado Municipal League data. New ranges are being recommended for this 2023 budget. Public Safety increase are being requested to start in November 2022. In addition, the fact that the employment market is currently an employee market we have budgeted at replacement wages for existing staff. Additionally, we have reviewed the current cost of living in Paonia to ensure the Town salary base will attract potential employees.

Throughout 2021, the Town faced an unusual amount of employee turnover. In 2022, the Board of Trustees voted to separate the position of Town Administrator and Town Clerk. The hiring process has begun for both positions.

At the direction of the Board of Trustees, a substantial percentage of trustee compensation and administrative employee salaries and benefits were adjusted from enterprise funds to the general fund for the 2022 budget. The above-mentioned practice continues in the 2023 budget.

The addition of the following new positions has been included in 2023:

- o Public Utilities Assistant –Water and Wastewater department
- o (2) Public Works Laborers – Trash department

A modification of duties was proposed for 2022 for the Public Works Director – Operates and supervises the Parks, Streets, and Trash Departments. This modification did not work as proposed and has reverted back to Operates and supervises Parks, Streets, Water, Sewer, and Trash Departments.

Hartford continues to provide life insurance and short-term disability benefits in 2023. Health insurance was provided through Rocky Mountain Health Plans until July of 2021, when the provider changed to United Health Plans. Health Insurance is paid at 90% for employees (except Town Administrator at 100% in 2023) and on a tier basis for dependents and family plans.

The Town also provides the opportunity for employees to purchase and have deducted from their paycheck each pay period the following benefits: Dental Insurance through Delta Dental, Vision Insurance through VSP, and Optional coverage through AFLAC.

ATTORNEY

In 2021, the Town contracted with Attorney Bo James Nerlin for legal service at a fixed price of \$50,000.00 per year, divided into twelve (12) monthly payments. Attorney Nerlin’s contract ended December 31, 2021. In January of 2022, the Town contracted with Attorney Jeff Conklin from Karp Neu Hanlon, PC at an hourly rate, he withdrew his contract effective July 2022. Effective October 2022 the Town is now contracting with Attorney Nick Cotton-Baez from Kelly PC at an hourly rate.

MASTER PLAN

The Town continues the process of updating the Master Plan. At twenty-five years old, the current plan no longer effectively leads governmental decisions nor is it acceptable to many organizations that provide grant funding. To-date the process to update the plan has required the compilation of data collected for other purposes as well as public input meetings. The Town has budgeted to contract the completion of the master plan process. Staff may attempt to secure grant funding to defer the cost at a 50/50 match. The matching funds will come from the Capital Improvement Fund.

SIGN PROJECT IN COLLABORATION WITH THE NORTH FORK CREATIVE COALITION

The Town in conjunction with participating agencies, continued to support the Wayfinding Sign project. The 2023 budget includes \$1,000.00 to continue with the town's obligations with the signage project.

COMPUTERS

In September 2022, the town was awarded a grant for \$6,500.00 to upgrade to the current AV (Audio Visual) system.

HOUSING STRATEGIES PLANNING GRANT

The Town has applied for the Innovative Housing Strategies Planning Grant Program through Department of Local Affairs (DOLA). Working toward a stated goal of "Providing Affordable Housing Opportunities for Residents".

TOWN BUILDING CODE

As of January 2021, the Town entered into a month-to-month contract with CCC. Administration anticipates an inter-governmental agreement (ICA) with the City of Delta for shared building department services to begin in 2023 following the adoption of the 2018 building codes. The Town has budgeted \$33,300.00 for building services whether internal or contracted.

PUBLIC SAFETY

BACK THE BADGE COUNTY INITIATIVE

In November 2020, the county voted on a ballot question, known as Back the Badge, requesting a .8% county sales tax increase which directly funds the Law Enforcement Agencies in Delta County. This measure passed and the Town began receiving .8% increase in sales tax revenue in 2021. Fiscal year 2022 will mark the first full year of sales tax collected from the successful Back the Badge Campaign.

The purpose of this tax increase of eight tenths of one percent (0.8% of \$0.008 per dollar) of taxable transactions is to fund the urgent and critical public safety need of the town effective January 1, 2021. This will be continuing for ten (10) years through December 31, 2030. For additional information see Resolution 2020-14 Supporting Delta County Law Enforcement and the Back the Badge Sales Tax Initiative.

TRAINING GRANTS

Police Officer's Standards and Training (POST) provides police departments with reimbursable funding for the training of their officers. They cover training costs, lodging, and travel and meals. This budget includes \$300.00 per officer for non-reimbursed training and \$1,600.00 per officer for reimbursed training.

VICTIMS ADVOCATE

The Victims Advocate (VA) agreement is between the municipalities of Cedaredge, Hotchkiss, and Paonia. The victim services subcontractors service the Cedaredge Police Department, Hotchkiss Police Department, and the Paonia Police Department.

The purpose is to offer municipalities a consistent approach to victim advocacy by providing two part-time advocates who respond to the needs of domestic violence/sexual assault/death notification and other victim-related crimes. A Victim's Assistance Law Enforcement (VALE) grant of \$18,512.00 was obtained in 2019, \$8,500.00 in 2020, \$20,200.00 in 2021, and \$25,000 in 2022 to cover the cost of this program. The Town continues to provide cell phones for advocates in 2023. In addition, the Town has contributed additional fund out of the budget to cover any expenses not covered by the VALE grant. In 2020 the town contributed \$5,000.00, 2021 \$1,500.00, 2022 \$1,000.00 and for 2023 the town has budgeted \$500.00 due to the increase cost coverage of the VALE grant.

TASER PLAN

In 2017, the Town contracted with Taser International, now known as AXON Enterprise Inc., for a five (5) year Taser plan. The benefits include maintenance, batteries, and cartridges. Additional Tasers can be purchased and added to the plan. The Town updated this service in 2022 and has included the renewal costs at \$3,250.00 per year.

BODY CAMERA PLAN

In 2019, the Town contracted with AXON Enterprise Inc. for a five (5) year Flex Two Replacement Plan. The plan is for five (5) body cameras and will include maintenance, upgraded cameras annually, docking stations, and 1000 GB of offsite data storage with set purge dates. This plan continues at \$3,670.00 per year.

PUBLIC DEFENDER

A new program at the Office of the Alternate Defense Counsel, that ensures indigent defendants charged with municipal ordinance violations are represented by constitutionally effective counsel, was launched in January 2020. Municipal Courts in Colorado are responsible for providing court-appointed counsel to indigent defendants as the

statewide public defender's office and the Office of the Alternate Defense Counsel are only able to provide counsel at the state court level. The Town budgeted \$2,500.00 toward this program in 2021, 2022 and will continue in 2023.

PARKS

TREE BOARD - ARBOR DAY & TREE CITY USA

Per Article 7 of the Municipal Code, the Tree Board holds the responsibility of maintaining both the Arbor Day tradition, education of responsible and sustainable tree planting, and the annual renewal of the Tree City USA designation. Funds have been allocated to help support the costs associated with these requirements. The Tree Board has submitted a budget request for 2022 of \$1,195.00 which includes the planting of a tree for Arbor Day. For 2023, \$1,100.00 has been budgeted for the tree board and Arbor Day.

Arbor Day participation is a requirement for Tree City USA Designation. The Tree City designation is a necessary function for multiple grant and funding opportunities for parks and Town-owned property. Participation in Arbor Day includes the planting of a tree in a public space, and an additional requirement for Tree City USA designation is a \$2 contribution per capita. This equates to a minimum budget of \$3000.00 in tree-related expenditures. Tree Trimming expenses also count toward the per capita amount and is budgeted out of the Conservation Trust Fund.

COLORADO GRAND CHARTY GRANT FOR RESTROOM RENOVATION

This project would assist in the upgrades on the restrooms in Apple Valley Park and Town Park with a total cost of \$21,500.

OTHER FUNDED PROJECTS IN PARKS are as follows:

- Hill stabilization in Apple Valley Park at \$2,000.00
- Completed walking path and/or removal of park tool shed at Apple Valley Park at \$6,000.00
- Curbing at Lee's Park (recommended by CIRSA) \$4,000.00
- Tree Trimming at \$10,000.00
- Open space improvements at \$4,000.00
- Stage Improvements \$8,000.00
- Town Park Playground Improvements \$11,747.00

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

The Town of Paonia has limited resources in the General Fund, by which streets & alleys are funded. In an effort to increase revenue to improve the street conditions, the Marijuana initiative passed in November 2020. In 2021, an estimated revenue amount was added to the Street Capital Fund of \$25,000.00 for processing applications. The Town has received \$25,000.00 in application fees. In 2022, the operational tax revenue was budgeted under Street Capital Fund of \$117,000.00. This is based on three (3) stores, twenty-five (25) transactions per day, twenty-six (26) days per month, at \$5.00 per transaction effective January 1, 2021 on the sale of retail and medical marijuana and marijuana products with 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. This budget reflects \$192,000 in occupational tax and \$9,200 in renewal fees from 2023.

In 2023, proposed street projects include:

Resurfacing the Samuel Wade Bridge \$125,000.00.

The Town plans to continue to accumulate funds toward a complete reconstruction of Third Street a few blocks at a time. The engineering estimate for two blocks was \$500,000.00 in 2021. At the end of fiscal year 2022, the Town anticipates having accumulated the \$500,000.00 necessary to begin the reconstruction project. The 2023 budget is \$956,122.

SPECIALTY FUND 2022 BUDGET HIGHLIGHTS

SIDEWALK FUND

In 2022, the Town estimates a total of \$64,103.00 for sidewalk repairs. Due to mobilization cost the 2022 project was postponed to 2023. The 2023 budget is for \$94,282.00 for sidewalk repairs.

PASS THROUGH GRANTS

Pass-through grant participation initiated in 2021 and 2022 will continue into 2023 budget will include the Paonia Skate Park and Lone Cabin & Turner Ditch Wildlife Rehabilitation efforts.

CONSERVATION TRUST FUND

In 2019, conservation trust funds were used for tree trimming in the Town Park. In 2020, conservation trust funds were used to improve the Town Park Playground. In 2021, conservation trust funds were slated for Poulos Park upgrades and bike racks in Town Park however, these items were paid for out of the park budget. In 2022 the balance is expected to be \$25,582.00 where slated to be used for tree trimming (included in the per capita calculation for Tree City USA requirements), Town Park playground shelter pad, and Town Park playground upgrade from wood chips to pea gravel. In 2023, the balance is estimated to be \$16,747.00 to be used for tree trimming (included in the per capita calculation for Tree City USA requirements) and Town Park playground upgrade from wood chips to pea gravel.

CAPITAL IMPROVEMENTS

The 2023 Budget recommends a capital improvement budget of \$306,174.00 in new projects, in addition to the incomplete projects in the 2022 Budget allocations:

- Paonia Airport \$75,492.00 (This is supported by Cell Phone Tower Rent, which began in 2014.)
- Master Plan Update at \$70,000.00
- Town Hall Upgrades at \$10,000.00
- Public Safety at \$52,924.00
- Public Works Projects and Equipment \$359,679.00
- Transfer to Street Capital \$346,000.00
- Total Capital Improvements \$906,445.00

ENTERPRISE FUNDS 2021 BUDGET HIGHLIGHTS

A Cost-of-Service Analysis and recommendation was prepared by Rural Community Assistance Corporation November 2021. During the Budget work sessions, the Board of Trustees elected to incorporate Scenario #6 as presented in the Paonia Drinking Water Cost-of-Service Analysis. The actual usage of paonia citizens didn't meet the scenario. Therefore, the Town will need to increase rates in 2023 to obtain appropriate revenue to cover estimate expenditures.

A Cost-of-Service Analysis and recommendation is being prepared by Rural Community Assistance Corporation for Sewer and is anticipated to be completed by the end of October 2022. Recommendations and scenarios are forthcoming.

WATER

Water base rates were increased in:

- o 2022 (15.63%), In addition, the tier structure for usage was modified.
- o 2021 (6.67%),
- o 2020 (8.89%), and
- o 2017 (2%).

Water base rate increase of \$3.00 is proposed for 2023. This is an 8.11% increase and is as follows:

- o In-Town Residential + Stand By increased base rate of \$3.00 to \$40.00/mo.
- o Out-of-Town Residential + Stand By increased base rate of \$3.00 to \$50.00/mo.
- o In-Town Commercial + Stand By increased base rate of \$3.00 to \$60.00/mo.
- o Out-of-Town Commercial + Stand By increased base rate \$3.00 to \$65.00/mo.

2023 Usage Rates Tiers will be increase per 1,000 Gallons as follows:

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

USAGE 2022 Proposed 2023

0-1,000	Gallons	\$0.00	\$2.50	Per 1,000 Gallons
0-3,000	Gallons	\$2.40	\$2.50	Per 1,000 Gallons
3,000-10,000	Gallons	\$3.30	\$3.50	Per 1,000 Gallons
10,000-25,000	Gallons	\$4.20	\$4.50	Per 1,000 Gallons
25,000-50,000	Gallons	\$5.50	\$7.50	Per 1,000 Gallons

50,000-75,000	Gallons	\$10.00	\$15.50	Per 1,000 Gallons
75,000-100,000	Gallons	\$11.00	\$20.50	Per 1,000 Gallons
100,001-99,999,999	Gallons	\$12.00	\$20.50	Per 1,000 Gallons

For additional information on the rate increase refer to Resolution 2022-TBD Water Rates and Charges.

Water funding priorities include:

Staffing – Three (3) Full Time plant operators

Debt Service - \$216,340.00

Legal Services – Total \$41,000.00 (Includes: Engineering \$11,000 + Water Attorney \$25,000.00)

Repair & Maintenance Priorities:

General Maintenance \$117,750.00

Spring Repair \$63,500

Pressure Reducer Vault & Valve Repair \$27,000.00

Total \$208,250.00

Bond (Debt Service) requirements for our Bond agreements are as follows:

Colorado Water Resources & Power Development Authority (WPA) Bond

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

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

WPA requires 25% between water and sewer expenditures in Available Working Capital (calculated during audit).

SEWER (WASTEWATER)

In 2023, sewer rates increases have been proposed from \$3.00 to \$25.00 based on type of service.

Historical sewer rate increases have been as follows 2022-\$0.00, 2020 - \$4.00, 2017 - \$3.00.

Sewer funding priorities include:

Debt Service – \$108,625.00

Repair & Maintenance Priorities:

General Maintenance \$59,965.00

Plant Maintenance \$46,042.00

Total \$106,007.00

Capital Outlay Priorities:

Sewer-line Replacement \$100,000.00

Automatic Trash Cleaner \$40,000.00

Total \$140,000.00

Future funding priorities include:

Sludge removal \$500,000.00

Nitrification Treatment \$500,000.00

Bond (Debt Service) requirements for our Bond agreements are as follows:

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

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

WPA requires 25% between water and sewer expenditures in Available Working Capital (calculated during audit).

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

The Town sold sewer property in 2017. At the time of the sale, it was stated that as a condition set by USDA, these funds must be used for future sewer capital projects. The total as of September 2022 is \$534,660.26.

SOLID WASTE (TRASH)

In 2023, trash rates increases have been proposed from \$7.00 to \$15.00 based on type of service.

History of Solid Waste rate increases are as follows: 2021 - \$3.00-\$23.00 and 2018 - \$1.00.

The proposed trash rate increases for 2023 are as follows:

Single Can – \$8.00 increase from \$17.00 to \$25.00

Standard User - \$7.00 increase from \$23.00 to \$30.00.

Heavy User - \$15.00 increase from \$30.00 to \$45.00.

2-Yard Dumpster - \$10.00 increase from \$50.00 to \$60.00.

3-Yard Dumpster - \$10.00 increase from \$60.00 to \$70.00.

Trash funding priorities for 2022 are being extended to 2023 are replacement of Town Dumpsters totaling \$3,600.00.

SUMMARY

The following is an explanation of the revenues in the budget:

FUNDS	2022 BUDGET	2022 EST ACTUAL	2023 BUDGET	REASON OF INCREASE
ADMINISTRATION	250,434. 2022 over 2021 Increase of \$86,220	250,434.	300,350. 2023 over 2022 Increase of \$49,916	PROPERTY TAX DECREASE OF 2.14% SALES TAX-TOWN INCREASED ALLOCATION TOTAL REVENUE INCREASE 19.95%
BUILDING	35,288.	63,800.	41,000.	TOTAL REVENUE INCREASE 16.19%
PUBLIC SAFETY	576,561.	576,561.	713,521.	SO AUTO TAX INCREASE 1.01% SALES TAX-TOWN INCREASED 33.03% SALES TAX-CNTY INCREASED 24.96% POLICE FINES DECREASE 24.05% TOTAL REVENUE INCREASE 23.75%
PARKS	184,592.	138,552.	172,797.	SALES TAX-TOWN INCREASE 14.24% SEVERANCE TAX INCREASE 79.20% RENT & ROYALTIES DECREASE 27.60% TOTAL REVENUE DECREASE 6.39%
STREETS <i>(INCLUDES BRIDGE, STREET CAPITAL IMPROVEMENT, AND SIDEWALKS)</i>	1,120,801.	505,155.	2,500,029.	SALES TAX-TOWN DECREASE 29.98% FRANCHISE TAX INCREASE 1.14% RESERVES USED FOR MATCHING FUNDS TOTAL REVENUE INCREASE 123.06%
GRANT PASS THROUGH	460,000.	0.	460,000.	BOTH PASS THROUGH GRANTS ARE BEING CARRIED FORWARD FROM 2021
GENERAL FUND	2,627,676.	1,534,502.	4,187,697.	TOTAL REVENUE INCREASE 59.37%
CONSERVATION TRUST	25,582.	9,476.	16,747.	CONSERVATION TRUST INCREASE 11.76% RESERVES CARRIED FORWARD \$7,232. TOTAL REVENUE INCREASE 11.76%
CAPITAL IMPROVEMENT	681,908.	263,200.	905,445.	SALES TAX-TOWN INCREASE 27.57% ALL RESERVES CARRIED FORWARD TOTAL REVENUE INCREASE 23.37%
SPECIALTY FUNDS	707,490.	272,676.	922,192.	TOTAL REVENUE INCREASE 30.35%
WATER	2,558,533.	1,230,244.	1,650,282.	GRANTS CARRIED FORWARD \$399,232. RESERVES USED FOR MATCHING FUNDS TOTAL REVENUE DECREASE 25.76%
SEWER	542,256.	542,256.	778,290.	TOTAL REVENUE INCREASE 43.53%
SOLID WASTE	283,100.	248,938.	332,735.	SALES & SERVICE INCREASE 29.88% TOTAL REVENUE INCREASE 17.52%
ENTERPRISE FUNDS	3,383,889.	2,021,438.	2,761,307.	TOTAL REVENUE DECREASE 18.40%
TOTAL BUDGET	6,586,075.	3,876,319.	7,871,196.	TOTAL BUDGET INCREASE 19.51%

MOVING FORWARD

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

Moving forward into 2023 and beyond, the following security measures need to be maintained or worked into the budget document in the future:

- The continued allocation of 1% of the Town's 3% sales tax toward the Capital Improvement Plan.
- Increase dwindling reserves to cover at least three (3) months' worth of expenses (in future years six (6) months' worth of expenses would be reserved). Excess reserves are needed for any future grant opportunities as a match.
- Investigate the possibility of allocating funds for Capital Equipment Replacement Fund (CERF) funding from revenues; and
- Investigate other possible revenue opportunities.
- Investigate grant opportunities.

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

CONCLUSION

The proposed 2023 budget puts forth an implementation plan that actively addresses the goals adopted by the Board of Trustees. The budgetary 'wish' list exceeds the funds that are available. The planned creation of a long-term Capital Improvement Budget for 2023 will incorporate items that were eliminated from this budget and plan for the replacement of capital items (rather than always responding with 'emergency' appropriations), to create budgetary continuity and improve long-term planning. This is a budget that pushes forward to achieve the goals set by the Board of Trustees, while reflecting an increase in planning for the future based upon those same goals. The Town must not rest on the laurels of past accomplishments but continue to ensure that the high levels of service provided to the community remain. It is with these goals in mind that we respectfully submit this budget for review.

Respectfully,

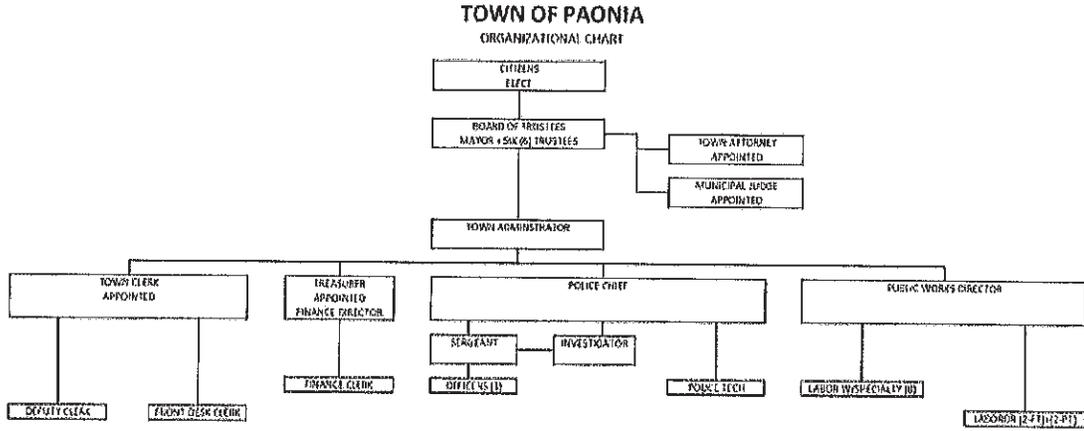
Corinne Ferguson Cindy Jones
Town Administrator/Town Clerk Finance Director/Treasurer

In cooperation with:

Cory Heiniger Matt Laiminger
Public Works Director Interim Police Chief

Organization Chart

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



ELECTED OFFICIALS

Mary Bachran, Mayor
Thomas Markle, Mayor Pro-Tem
Dave Knutson, Trustee
Paige Smith, Trustee
John Valentine, Trustee
Rick Stelter, Trustee
Dave Weber, Trustee

APPOINTED OFFICIALS

Corinne Ferguson, Clerk

Cindy Jones, Treasurer

Julie Huffman, Judge

Nick Cotton-Baez, Town Attorney

EXEMPT OFFICIALS

TBD, Town Administrator

Cory Heiniger, Public Works Director

Sgt. Matt Laiminger, Interim Chief of Police

Advisory Committees

Finance Review: Dave Weber, Paige Smith or Mary Bachran + Corinne Ferguson
Planning Commission: Mary Bachran, Dave Knutson, Monica Foguth, Steve Clissett, Lyn Howe
Zoning Board of Adjustments & Appeals: Suzanne Watson, Gia Fanelli, Steve Clissett, Zuzana Tauvinkl, Ian Oeser
Tree Board: John Valentine, Paula Martin, Jeff Thompson, Greg Hottinger, Moriah Woohulerie
Advisory Water Committee: David Weber, Thomas Markle, Philip Ceriani, Kayla Rosen

Town Adminstrators : 2014 to 2022



Town Administrator History

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

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

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

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

In 2013, the Board began discussion of re-instituting the administrator position and hired an interim administrator to conduct the hiring process.

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

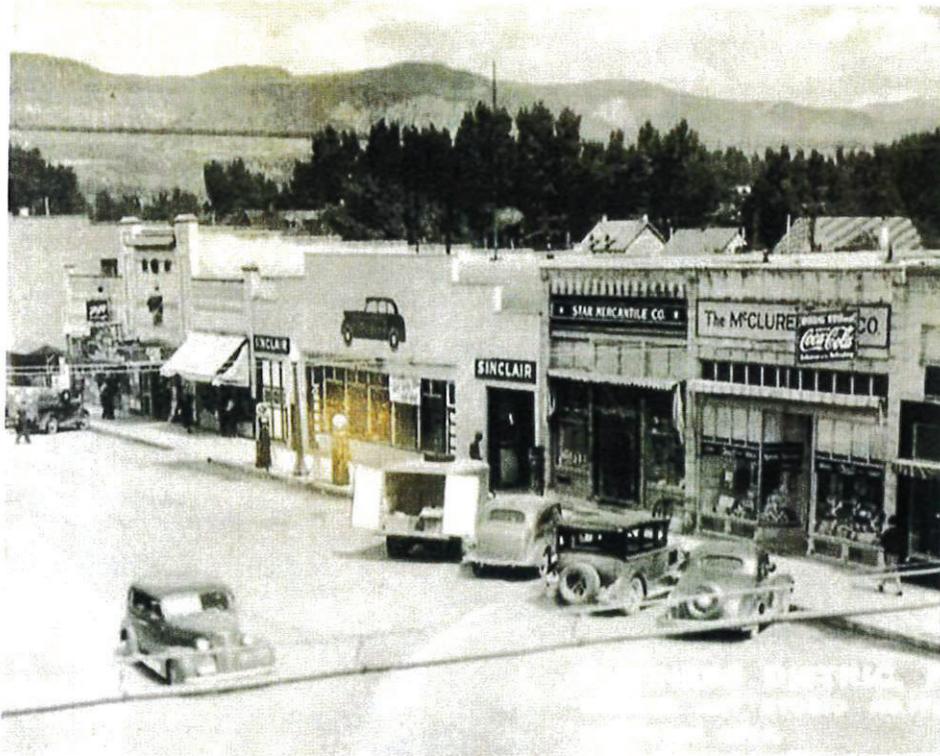
Another interim administrator was hired to complete the hiring process.

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

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

In June of 2022, the Board made the decision to end the above-mentioned contract as of December 2022. The Board assigned the Personnel Committee to proceed with the hiring process for a new administrator. At this time, the pay range was increased for the Administrator position. It was agreed that the Administrator/Clerk would remain with the town, resuming the Town Clerk position.

History of Paonia



History

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

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

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

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

sheep were stampeded over bluffs or massacred.

Vast reserves of coal lay buried in the area. The advent of the railroad made the shipping of coal economical and today, 2022, coal mining is still one of our major industries with only one mine remaining employing around 300 people.

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

Town Attractions



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

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

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

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

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

Paonia Cherry Days Festival

Paonia celebrates its "Cherry Days" festival annually during the week of July 4. 2022, marked the 76th annual Paonia Cherry Days festival Red, White & Blue. It features parades, family and class reunions, games, arts and crafts, and musical performances. Paonia Cherry Days is one of the longest running outdoor festivals in Colorado. Started by the Paonia Lions Club in 1946, the festival continues to be run by community volunteers.



Top of the Rockies BMW Rally

Paonia hosts an annual rally for motorcycle enthusiasts, who descend upon the town in mid-summer and stay for several days. 2022 marked the 50th annual Top of the Rockies Rally.

The BMW Motorcycle Club of Colorado and the town of Paonia bring you the 50th annual Top O' The Rockies Rally! The Top O' The Rockies Rally is sponsored by the BMW Motorcycle Club of Colorado and is their premium annual event. The rally is headquartered at the town park in the small mountain town of Paonia, Colorado just a mile off of CO-133, part of the West Elk Scenic Byway. Paonia is a great central base from which to launch whatever type of motorcycle adventure one chooses, as there is tremendous riding for all persuasions in a concentrated area.



Pickin' in the Park

Pickin' Productions presents Pickin' in the Park every August.

Pickin' Productions goal is to feature some of the very best National (and sometimes International) acts, both established and up and coming, along with strong regional & National openers.

The shows starts at 6pm, and goes well into the evening. Good times and lots of dancing is guaranteed.



Mountain Harvest Festival

Mountain Harvest Festival is an annual celebration of local music, art, farms, food and spirits. In 2022, organized by the nonprofit organization North Fork Valley Creative Coalition (<https://northforkcreative.org/>).

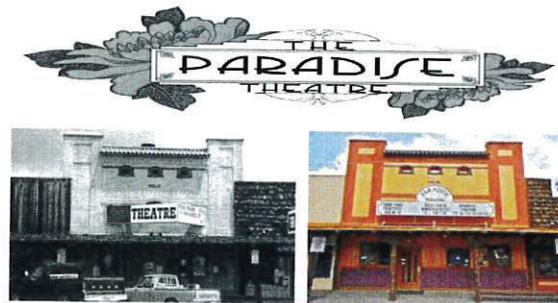
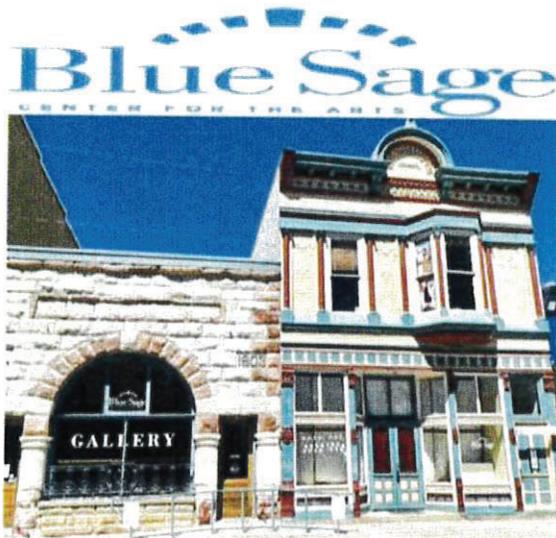
Our mission is to celebrate and serve our local communities by showcasing the bounty of the North Fork Valley. We do that by organizing the Mountain Harvest Festival and also supporting enhanced arts and agricultural educational opportunities in the Valley.

Held in the charming town of Paonia, visitors enjoy the music of the North Fork Valley, browse local arts and crafts and participate in the fun activities like the Great Chili Cookoff, Farm Tours and a Pub Crawl. Mountain Harvest Festival is small town Americana at its best.



The Blue Sage Center for the Arts and The Paradise Theatre

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



EV Charging Station



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

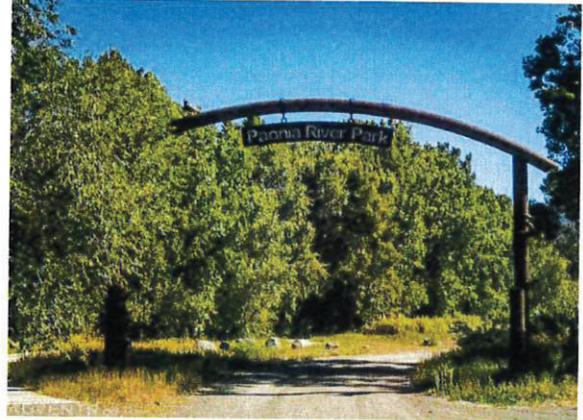
PEV owners must pay an annual fee of \$50, in addition to other registration fees, for a PEV decal. Fees contribute to the Highway Users Tax Fund and the Electric Vehicle Grant

Fund, which provides grants for EVSE.

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

Paonia River Park

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



North Fork Valley Museums



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

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

ARBOL Farmers Market

The Arbol Farmers Market was established in 2020 as an initiative to increase food security and to support our local farmers in the North Fork Valley.

Originally, the venue was set at a small farm on Lamborn Mesa. The 2020 market season was a success and the weekly event outgrew its space. In 2021, the Arbol Farmers Market was relocated to Paonia Town Park.

The Arbol Farmers Market at Paonia Town Park (located between 4th and 5th Sts. on North Fork Ave.) is a weekly farmers market every Tuesday evening from 5-8 pm, May 18th through October 12th. Offering local organically produced vegetables, fruits, herbs, meats, dairy products, eggs, preserved foods, baked goods, flowers, artisan crafts, and more. SNAP Benefits are available with additional Double Up Bucks.

Enjoy a community meal prepared by The Learning Council by donation. Markets will also showcase live music and wine tasting. Bring the whole family to this farmers market in the shade!



ECONOMIC OUTLOOK SOURCES

United States Economic Forecast Q2 2022, The Colorado Economic and Fiscal Outlook as provided by the State of Colorado, Colorado Legislative Council Staff Economic & Revenue Forecast June 2022, Governor's Office of State Planning and Budgeting on March 2022, as well as the Delta County Economic Update for Second Quarter 2021:

National

NATIONAL ECONOMIC OUTLOOK

The U.S. economy continues to rebound in 2022, but faces greater headwinds than previously expected due to inflationary pressures and the impact of the monetary policy response on aggregate demand. Broad-based price growth includes energy and food prices, the cost of shelter, and growing services inflation as companies pass higher input prices onto consumers. Aggregate household finances remain strong as wage growth continues at a rapid pace in 2022, but the magnitude of labor market tightness, i.e. when job openings outnumber unemployed workers, shrinks in 2023 and 2024 largely due to reduced labor demand in the face of headwinds to the business environment.

While many do not believe the US economy is currently in recession - due to strength in a number of sectors and the extremely tight labor market - we expect that a broad downturn in the economy is on its way. Given the greater-than-expected weakness seen in Q2 2022 GDP data, we are downgrading our Q3 2022 forecast from 0.5 percent (QoQ, SAAR) to zero percent. This downgrade is associated with our expectation that consumption will continue to soften in the third quarter due to rapidly rising interest rates and elevated inflation. Furthermore, we expect both residential and nonresidential investment to contract, and private inventory expansion to continue to slow.

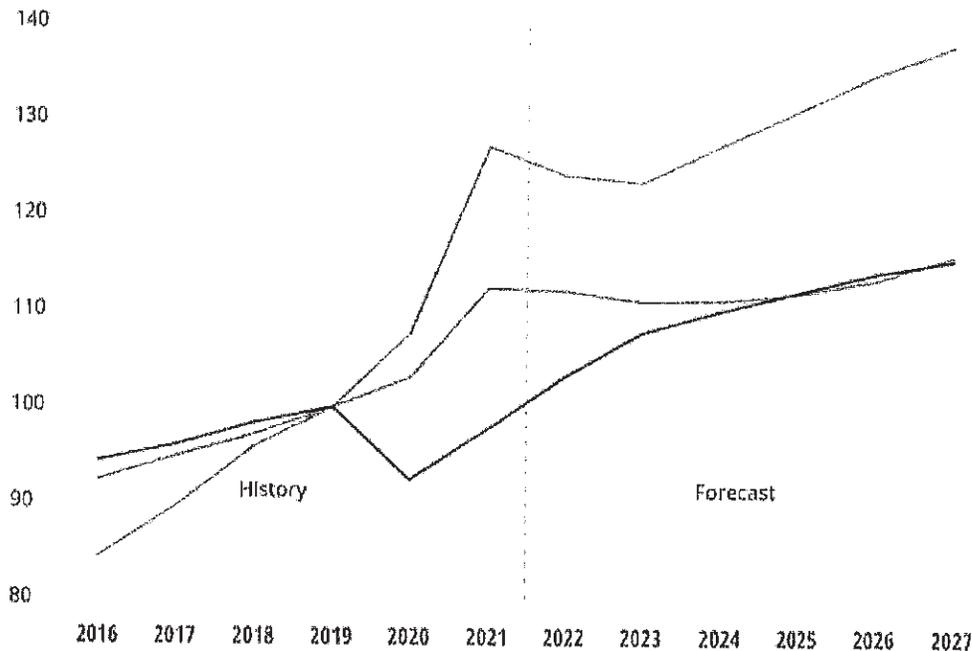
UNITED STATE ECONOMIC FORECAST Q2 2022

CONSUMER SPENDING INDEX 2019 = 100

FIGURE 2

Consumer spending, index, 2019 = 100

--- Durables — Nondurables — Services



Source: Deloitte analysis.

Deloitte insights | deloitte.com/insights

CONSUMER SPENDING GROWTH

FIGURE 3

Consumer spending growth

	History						Forecast					
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Real consumer spending	2.5	2.4	2.9	2.2	-3.8	7.9	2.9	1.7	1.5	1.5	1.6	1.7
Real consumer spending, durable goods	5.4	6.3	7.0	4.3	7.7	18.1	-2.4	-0.6	3.2	2.9	2.9	2.2
Real consumer spending, nondurable goods	2.5	2.7	2.5	2.9	3.1	9.1	-0.2	-1.0	0.1	0.7	1.3	2.3
Real consumer spending, services	2.0	1.8	2.4	1.7	-7.5	5.8	5.6	4.4	2.1	1.8	1.8	1.2
Net household wealth (US\$ trillion)	95	103	104	117	131.3	150	159	162	162	163	163	164
Unemployment rate (percent)	4.9	4.4	3.9	3.7	8.1	5.4	3.7	3.6	3.6	3.6	3.6	3.7
Consumer Price Index	1.3	2.1	2.4	1.8	1.2	4.7	7.4	2.6	1.9	2.2	2.3	2.3

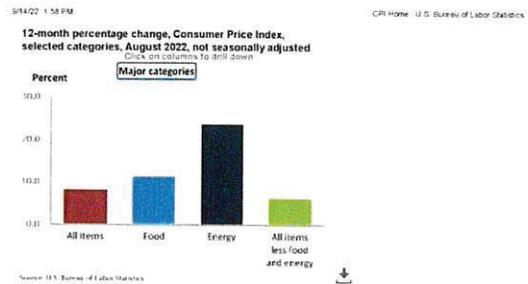
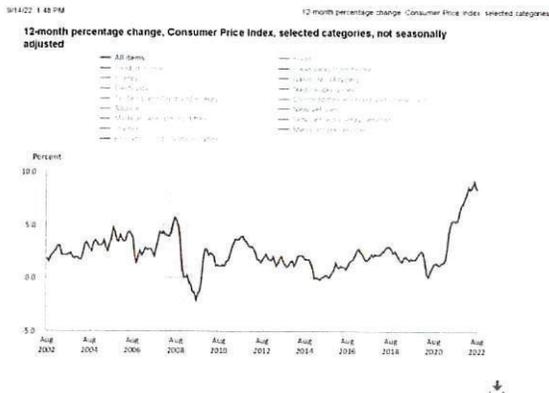
Source: Deloitte analysis.

Deloitte Insights | deloitte.com/insights

12-month percentage change, Consumer Price Index, selected categories

The Consumer Price Index for All Urban Consumers (CPI-U) rose 0.1 percent in August on a seasonally adjusted basis after being unchanged in July, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 8.3 percent before seasonal adjustment.

The all items index increased 8.3 percent for the 12 months ending August, a smaller figure than the 8.5- percent increase for the period ending July. The all items less food and energy index rose 6.3 percent over the last 12 months. The energy index increased 23.8 percent for the 12 months ending August, a smaller increase than the 32.9-percent increase for the period ending July. The food index increased 11.4 percent over the last year, the largest 12-month increase since the period ending May 1979.



COLORADO

COLORADO ECONOMIC OUTLOOK

Colorado's job growth is expected to remain strong in 2022, exceeding 2021 growth. Job growth slows in the outyears, but continues to outpace the nation, as Colorado's unemployment rate is expected to settle at 3.3 percent, while the rate is projected to increase to 3.7 percent nationally by 2024. The inflation rate is expected to face additional upward pressure from shelter and service prices relative to the nation as a whole. Real retail sales growth remains positive in 2022 at a pace slightly higher than the U.S., but then similar to the country as a whole, turns negative in 2023 in the face of rising inflation.

COLORADO OUTLOOK - SALES AND USE TAX

Sales Tax

Following sales tax revenue collections of \$3.4 billion and 6.9 percent growth in FY 2020-21, revenue is forecast to grow by 17.7 percent to \$4.0 billion in FY 2021-22, spurred by strong retail sales spending. Compared to the March forecast, this is an upward revision of \$111.4 million following above-expectation collections. FY 2022-23 and FY 2023-24 are also revised upward by \$103.7 million and \$144.2 million to \$4.2 billion and \$4.4 billion, respectively. The out-year upward revisions are largely due to the increased collections in FY 2021-22 elevating the base and inflation driving nominal growth over the forecast period, with real growth expected to be negative in FY 2022-23. Sales tax growth is largely predicated upon nominal state retail sales growth which grew by 16.5 percent in calendar year 2021 and is forecast to grow by 9.7 percent in 2022, 4.1 percent in 2023, and 3.8 percent in 2024.

This forecast also takes into account policy adjustments due to recent legislative action that are not fully incorporated into the broader sales tax base trend. These adjustments are forecast to result in a sales tax revenue reduction of \$27.6 million in FY 2021-22, a reduction of \$22.4 million in FY 2022-23, and an increase of \$21.3 million in FY 2023-24. The most significant change since the last forecast came with the passage of H.B. 22-1406, Qualified Retailer Retain Sales Tax, which allows certain businesses in the food services sector to deduct up to \$70,000 from net taxable sales for up to five locations each month. This deduction is allowed over the first quarter of FY 2022-23 and will result in an estimated sales tax revenue reduction of \$39.3 million.

While sales tax growth in FY 2021-22 of 17.7 percent is expected to come in well above forecast inflation levels, the forecast growth in FY 2022-23 is 5.1 percent, which is below inflation expectations (6.8 percent on a fiscal year basis). This means that while nominal sales tax growth in FY 2022-23 is forecast to be robust, it is a product of inflation, and real sales tax growth is forecast to be negative for the fiscal year. This is illustrated in Figure 39, depicting forecast sales tax growth falling below forecast inflation in FY 2022-23. Real sales tax revenue has been growing throughout FY 2019-20 and FY 2020-21, and growth is expected remain higher than the inflation rate in FY 2021-22. In FY 2023-24, sales tax revenue is forecast to rebound to slightly positive real growth above inflation expectations.

After historic sales tax revenue over the course of FY 2021-22, revenue growth is expected to weaken in the forecast out-years, slightly below the five-year average of 5.2 percent. With nominal consumer spending and retail sales expected to come down from current levels, nominal sales tax growth in the out-years will largely be a product of inflation with negative to flat real growth.

Use Tax

Use tax revenue increased 1.8 percent to \$214.2 million in FY 2020-21 and is forecast to increase by an additional 9.9 percent in FY 2021-22 to \$235.3 million. This is a slight downward revision of \$3.8 million from the March forecast following below-expectation collections. It is expected that use taxes will increase to \$254.4 million in FY 2022-23 and grow to \$263.2 million in FY 2023-24. These projections are revised upward from the March forecast by \$8.4 million and \$11.1 million respectively, primarily because of an elevated oil price forecast creating an expectation for higher levels of capital investment in the oil and gas industry. An increase in capital investment within this industry has historically led to growth in use tax collections. Near-term, positive expectations for residential construction also marginally drove the upward revision. These projections continue to assume that sales and use tax revenue have largely leveled off to their new equilibrium relationship after the change created by H.B. 19-1240, which codified the state's sales tax rules in response to the South Dakota v. Wayfair ruling.

SALES AND USE TAX REVENUE FORECAST

SALES AND USE TAX REVENUE FORECAST						
FISCAL YEAR	SALES (REVENUE)		USE REVENUE		TOTAL REVENUE	
	(MILLIONS)	GROWTH	(MILLIONS)	GROWTH	(MILLIONS)	GROWTH
FY 2020-21 (ACTUAL)	\$3,418.10	6.90%	\$214.20	1.80%	\$3,632.30	6.60%
FY 2021-22	\$4,023.90	17.70%	\$235.30	9.90%	\$4,259.20	17.30%
FY 2022-23	\$4,230.40	5.10%	\$254.40	8.10%	\$4,686.10	4.50%
FY 2023-24	\$4,422.90	4.60%	\$263.20	3.50%	\$4,686.10	4.50%

MARIJUANA SALES

After a 27.4 percent increase to \$245.5 million in FY 2019-20, the 15 percent special sales tax on marijuana retail sales increased by another 17.4 percent to \$288.2 million in FY 2020-21. Revenue is expected to decline by 10.9 percent in FY 2021-22 and resume slower growth in FY 2022-23 and FY 2023-24.

Total marijuana tax revenue grew 22.2 percent in FY 2020-21 as a result of a spike in sales during the height of the pandemic. Revenue has continued at historically high levels, but has fallen from the levels seen over the course of FY 2020-21 due to significantly lower prices and slowing growth in the quantity of marijuana sold. As a result, total marijuana revenue is expected to fall by 13.3 percent in FY 21-22, followed by an additional 2.6 percent reduction in FY 2022-23, and slow growth at 2.3 percent in FY 2023-24. These drags on marijuana revenue in FY 2021-22 and FY 2022-23 are driven both by the retail marijuana special sales tax and the wholesale (excise) marijuana tax by means of lower prices throughout the rest of the calendar year.

COLORADO OUTLOOK - MINERAL LEASE - SEPTEMBER 2021

Federal Mineral Lease (FML) revenue increased by 30.9 percent to \$82.0 million in FY 2020-21 and is expected to increase by an additional 59.9 percent in FY 2021-22 to \$131.2 million due to continued oil and gas price growth throughout the fiscal year. This is an upward revision of \$14.8 million from the March forecast following above-expectation payments during the interim as oil and gas prices have remained at elevated levels. While FML revenue is expected to tick downward over the forecast period, FY 2022-23 and FY 2023-24 are revised upward from March primarily as a product of above-average oil and gas price expectations over the course of 2022 and 2023.

COLORADO OUTLOOK - SEVERANCE - SEPTEMBER 2021

SEVERANCE TAX REVENUE				
	ACTUAL	FORECAST	FORECAST	FORECAST
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
OIL & GAS	\$0.60	\$295.50	\$214.90	\$155.00
COAL	\$1.90	\$2.90	\$2.60	\$2.30
MOLY & METALS	\$2.20	\$2.50	\$2.30	\$2.10
INTEREST	\$10.00	\$9.40	\$9.70	\$9.70
TOTAL	\$14.70	\$310.30	\$229.50	\$169.10
CHANGE	-88.80%	2011.20%	-26.10%	-26.30%

Following the lowest severance tax revenue collections since 1990 in FY 2020-21 of \$14.7 million, collections have rebounded in FY 2021-22 and are expected to reach \$310.4 million. The upward shift in revenue is primarily due to increased oil and gas prices over the past 12 months, coupled with increased production. This substantial revision to the March forecast comes after \$184.3 million was collected in April – the highest monthly payment in recent history and likely the result of underestimated tax liability earlier in the fiscal year given lower oil and gas price expectations. This shift comes after demand fell sharply during the height of the pandemic in FY 2020-21, which led to lower prices and depressed production. Severance tax revenue for FY 2022-23 and FY 2023-24 is also revised upward on higher oil and gas prices to \$229.4 million and \$169.1 million, respectively, despite the slight drag from increased ad valorem credits discussed in more detail below.

Oil and gas severance tax revenue, which accounts for 97 to 98 percent of overall collections throughout the forecast period, is primarily dependent on production levels multiplied by price. West Texas Intermediate (WTI) oil prices are expected to remain above or near \$100 per barrel for the remainder of 2022 and stay above \$90 per barrel in 2023. These sustained high oil and gas prices through much of the forecast period will also spur increases in production, though these effects have been slow to materialize thus far. These joint effects are expected to drive severance tax revenue above average levels. More details on price and production can be found in the energy section of the economic outlook.

Finally, the increased price levels will lead to increased ad valorem credit claims by taxpayers, which are based on local property tax assessments on the value of oil and gas production. Oil and gas taxpayers can use the credit to reduce their severance tax liability by up to 87.5 percent of the real property taxes they most recently paid to their local governments, school districts, and special districts. That said, there is a one-to-two-year lag between when the production is valued by county assessors and when the credit is applied against state severance taxes. Thus, increased ad valorem credit claims are expected throughout the forecast out-years, but net revenue is still expected to remain above average in FY 2022-23 due to an elevated price forecast. In FY 2023-24, revenue returns closer to average levels as prices are expected to drop from current highs and ad valorem credit claims will have a greater, overall net negative effect on revenue.

DELTA COUNTY

DELTA COUNTY ECONOMIC OUTLOOK - Economic Summary

- The 2021 yearly average of employment is 13,599. This is better than 2020's 13,273, and close to 2019's 13,765. Overall, Delta County is now very close to the level of employment that existed in 2019.
- Two new standard of living measures were recently released for Delta County 2020 data. Median household income increased from \$51,525 to \$53,553. This is important because median household income for the United States fell from \$69,560 to \$67,521, which means Delta County did better than the nation.
- Poverty estimates were also released, showing that poverty numbers inched lower. The poverty estimate was 14.6% in 2018, down from 15.1% in 2019, and dropping to 12.1% in 2020.
- The U.S. inflation rate in February hit 7.9%. This is the highest inflation rate since 1982. Before Russia's invasion of Ukraine, a 3.5-4% inflation forecast by year end was a reasonable way to view inflation dynamics for the coming year. However, the RussiaUkraine crisis has changed the inflation forecast and has much larger implications for the world and U.S. economy, bringing with it significant macroeconomic and financial risks

DELTA COUNTY - EMPLOYMENT

Figure 4
Delta County and Colorado Unemployment Rates

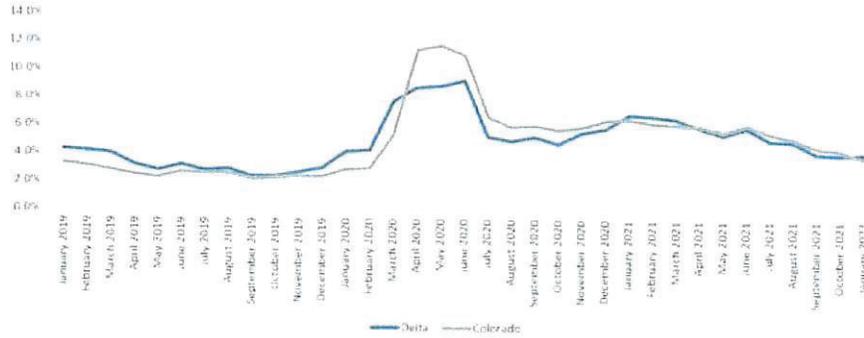


Figure 5
Number of Unemployed Delta County

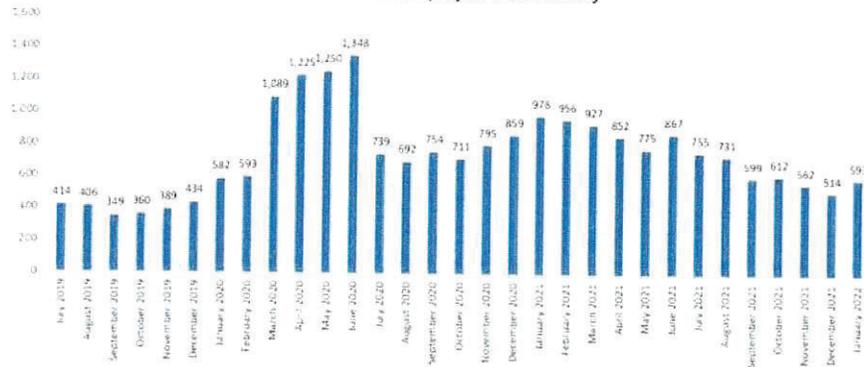
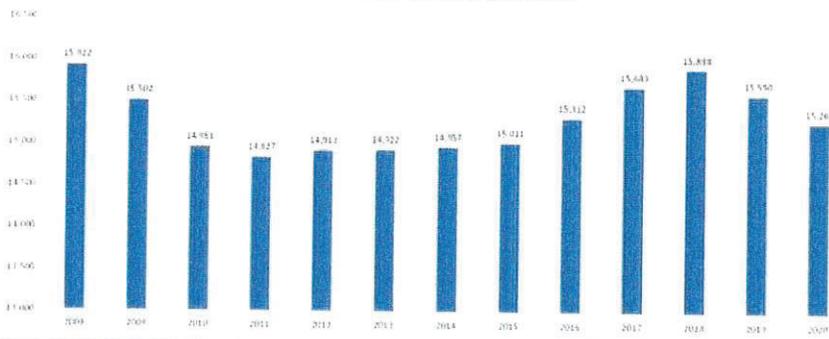


Figure 6
Total Full and Part Time Jobs (BEA)



DELTA COUNTY - LOCAL REAL ESTATE

LOCAL REAL ESTATE

	Q4 2021	Q4 2020	% change since last year
Real Estate			
Inventory of Homes for Sale (3 month avg)	100	133	-25.25%
New Residential listings (3 month total)	108	123	-12.20%
Sold Residential Listings (3 month total)	136	176	-22.73%
Median Sales Price	\$343,933	\$309,425	11.15%
Average Sales Price	\$378,921	\$356,060	6.42%
Days on Market	87.00	109.67	-20.67%
Months Supply of Inventory	2.03	2.73	-25.61%
Foreclosures			
Foreclosure Filings	6	3	100.00%
Foreclosure Sales	3	2	50.00%
Mortgage Rates			
15 Year Mortgage Rate	2.34%	2.29%	0.05%
30 Year Mortgage Rate	3.08%	2.76%	0.32%

SOURCES IN ORDER OF LISTING: Real Estate Data: Colorado Association of Realtors; Building Permits and Valuation: City of Delta and Orchard City totals; Foreclosure Filings and Sales: Delta County; Mortgage rates: Freddie Mac

Local Real Estate Indicators

The Delta County real estate market continues to be tight, with inventory falling by 5% from last year, and median prices rising by 11.15%. Days on market have fallen by 20.67%, and months supply of inventory by 25.61%. All data points show a very tight housing market with limited inventory. The Federal Reserve is raising the Federal Funds rate and reducing their purchases of 10 year treasury bonds, with the goal of raising interest rates. The hope is to slow what has become one of the strongest housing markets in recent history.

Figure 12
Median and Average Home Values



OIL * GAS * COAL

Figure 17
Oil/Gas Drilling Permits and Oil/Gas Jobs

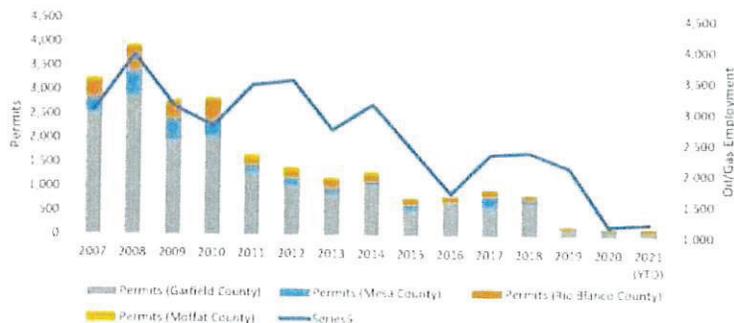
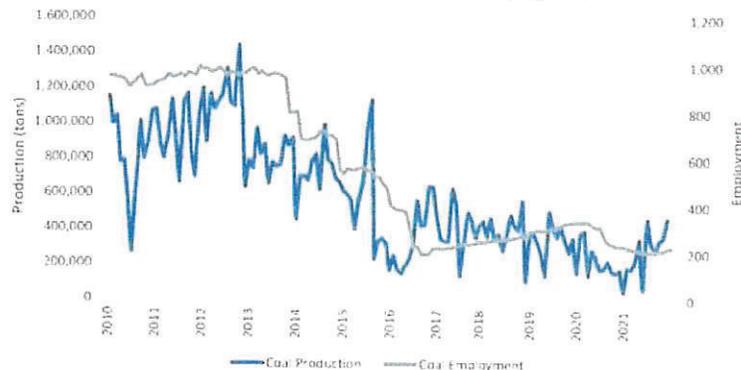


Figure 18
Delta/Gunnison Coal Production and Employment



Western Slope Oil, Gas, and Coal

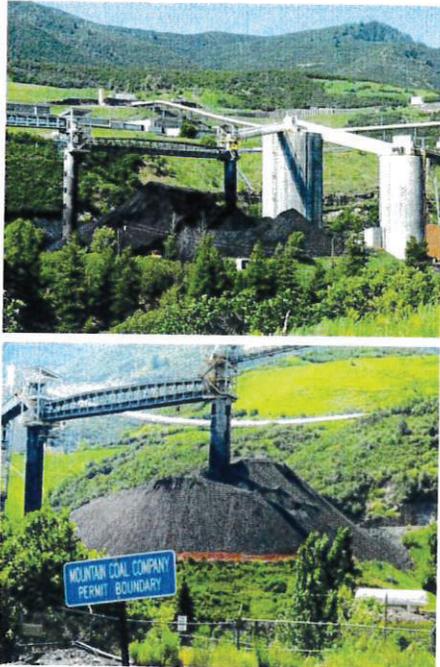
The Energy Information Agency (EIA) reports that in February, the natural gas spot price at Henry Hub averaged \$4.69/MMBtu, while Brent crude oil averaged \$97 per barrel. There is much uncertainty in energy markets currently due to Russia's invasion of Ukraine. EIA forecasts Brent crude oil to average \$117 per barrel in March, and \$102 per barrel for the second half of 2022. U.S. retail gasoline prices averaged \$3.52 in February, while Gasbuddy.com shows that the average gas price as of March 14th in Mesa County ranged between \$3.83 and \$4.05.

How rising oil and gas prices affects the Piceance Basin remains to be seen. In the past when oil, and specifically natural gas prices rise the region would see rig activity pick up, but there are still two rigs operating in the Piceance as of March 14th. There was an uptick in jobs and wages in this industry but for employment and wages to really pick up rig activity will have to increase.

Comparing 2020 to 2021, West Elk Mine production has increased by 22%, while mining jobs have fallen by 24%.

COAL MINING

Coal mining in Colorado dates back to 1864. Colorado coal is mostly bituminous and sub-bituminous, and is characterized as a high heat content, low sulfur, low to medium ash, and low mercury coal. Coal provides the fuel to generate about 68 percent of Colorado's electricity. It currently provides the 'base-load' fuel source for most of today's



electrical needs. At current growth and consumption rates Colorado's mineable coal could supply its economy for over 259 years. However, growing world demand for energy over the next 25 years is predicted to increase fossil fuel consumption by 60 percent, so Colorado coal may be in higher demand to other states and foreign exports. Currently, Colorado mines ship coal to 24 other states and to Mexico and Europe.

West Elk is an underground mining complex located in Gunnison County, Colorado. Located in the West Elk Mountains just east of the town of Paonia, the West Elk mine is one of the largest coal mines in Colorado. It covers more than 20 square miles of the Gunnison National Forest next to the West Elk Wilderness Area.

West Elk employs some 254 people as of 2021 and is the last coal mine still operating in Colorado's North Fork Valley.

Raw coal from West Elk mine is shipping via the Union Pacific railroad. The loadout facility can load an 11,000-ton train in less than three hours.

Production:

COMMODITY	UNITS	2021	2020	2019	2018	2017	2016	2015
Thermal Coal	M tons	3.3	2.5	4.1	4.8	4.9	4.0	5.1

Reserves at December 31, 2021:

CATAGORY	TONAGE	COMMODITY
Proven Coal	46.9 M tons	Thermal
Probable Coal	5.0 M tons	Thermal
Proven & Probable	51.9 M tons	Thermal Coal

SOLAR ENERGY

The solar energy sector in Colorado has created new opportunities in electricity generation, research and development and manufacturing.

SOLAR ENERGY INTERNATIONAL is located southwest of Paonia, Colorado.

SEI's Purpose

Our purpose is to empower students, alumni, and partners to expand a diverse, inclusive, well-trained and educated solar workforce and spread the knowledge of how to safely deploy industry-leading technology. Our aim is to mitigate climate change, promote sustainable economic growth, and support energy independence.

SEI's Solar Professional Certificate Program (SPCP) is the industry's most comprehensive training program. With custom program tracks, SPCP prepares professionals with foundational solar skills and technical theory in the solar industry segment of their choice. The SPCP is designed for individuals who want to distinguish themselves among employers and clients who care about quality, skilled solar design, installation, operations, and maintenance. All SPCP tracks are a combination of hands-on, safety, and technical skills training.



Broadband

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

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



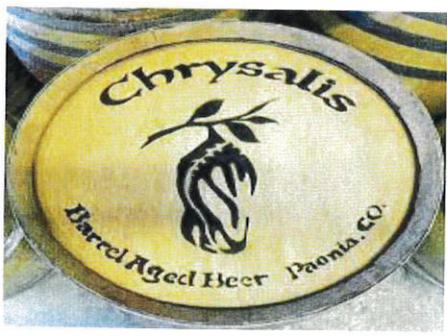
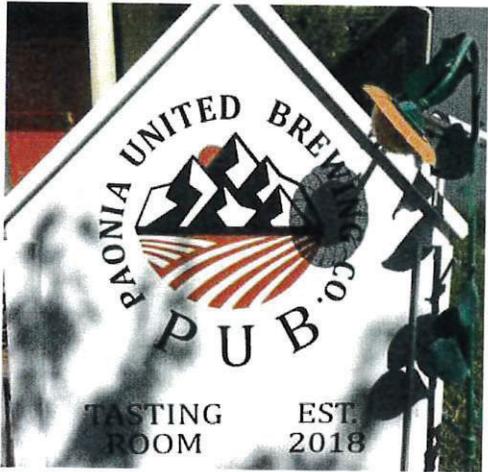
Summary Of Fastest Internet Providers in Paonia, Colorado

PROVIDER	SPEED	TYPE	TIME TO DOWNLOAD	AVAILABILITY
Spectrum	1,000 Mbps	Cable	36	55.5%
Elevate Internet	1,000 Mbps	Fiber	36	82.7%
T-Mobile 5G Home Internet	182 Mbps	5G Internet	45s	97.4%
Blue Broadband	100 Mbps	Fiber Wireless	1m 21s	95.9%
DDS Telecom	100 Mbps	Dial	1m 21s	99.9%
Viasat Internet	50 Mbps	Satellite	2m 43s	100.0%
HughesNet	25 Mbps	Satellite	5m 27s	100.0%

Brewing

Paonia is home to Paonia ([https://en.wikipedia.org/wiki/Revolution_Brewing_\(Colorado\)](https://en.wikipedia.org/wiki/Revolution_Brewing_(Colorado))) United Brewing Co. and Chrysalis Brewery. Paonia United Brewing Company is dedicated to making and serving high quality, small batch craft beer in the Town of Paonia to be enjoyed by local patrons and visitors of the North Fork Valley.

Chrysalis Brewery grows their own barley and rely heavily on surrounding orchards and farms to source the best ingredients available to create an "Origin Beer" which is unique and unlike any other beer in the state. Their beers and flavors started from the ground up right here in the North Fork Valley.



Media

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

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

Paonia is served by a section in the *Delta County Independent*. Now owned by Wick Communications the same company that owns the Montrose Daily Press. The area is also served by the monthly *North Fork Merchant Herald* founded in 1996 by the Hotchkiss Community Chamber of Commerce, was taken private by Raven Rumours Press in 1999 published in nearby Hotchkiss and *The High Country Shopper*, is published in Paonia.

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



HISTORY OF FUNDING

There are 2 types of grant programs available to municipalities:

- project-specific grants: one-time funding based on a particular project
- allocation-based grants: annual grants based on criteria such as population, road length and other municipal information

Municipalities may want to use more than one type of provincial grant program to fund a single project. This is known as grant stacking, and is subject to specific conditions.

Some project specific grant programs require their funding to be approved prior to applying for allocation-based funding. It is the responsibility of the municipality to understand the requirements of the grant, including additional approvals, reporting, applications, as well as cost-sharing requirements or limits.



FUNDING HISTORY

TOWN OF PAONIA - GRANT / PRINIPAL FORGIVENESS / BOND HISTORY - 2014-2021

AGENCY	BEG	END	PURPOSE	AMOUNT	MATCH	RETURNED	NET AMOUNT RECEIVED	AWARDED AMOUNT PENDING	APPLIED AWAITING AWARD	DENIED
CWCB	2014	2014	2MG	337,984.00			337,984.00			
DOLA	2014	2018	2MG+1MG+DIST	1,000,000.00	500,000.00		1,000,000.00			
WPA	2014	2015	2MG	847,920.00			847,920.00			
DOLA	2014	2016	TM	94,872.46			94,872.46			
WPA	2015	2019	2MG+DIST	3,000,000.00			3,000,000.00			
DOLA	2015	2015	1MG	200,000.00			200,000.00			
BOETTCHER	2017	2020	SPACE TO CREATE	35,000.00			35,000.00			
DOLA REDI	2018	2018	FEASIBILITY STUDY	12,500.00			12,500.00			
DOLA	2018	2019	MARKET SURVEY	14,161.61			14,161.61			
CCI	2018	2019	MARKET SURVEY/PREDEVELOPMENT	50,000.00		45,000.00				
USDOT	2018	2018	Street Rehabilitation	19,800,000.00	10.0%					
CML	2018	2018	Repair/Replace Samuel Wade Bridge	2,000,000.00	20.0%					19,800,000.00
GOCO	2018	NA	Parks, trails planning	57,000.00	10.0%					57,000.00
GOCO	2018	NA	Poulos Park Renovation	26,250.00	10.0%					26,250.00
CDOT	2018	NA	Safe Routes to Schools, Streets & Sidewalks	485,000.00	20.0%					485,000.00
NEA Our Town	2018	2019	Grand Avenue Creative Corridor Planning	95,000.00	95,000 Cash/Inkind					95,000.00
CDPHE	2019	2019	STORM DRAIN/SEWER	89,462.00			89,462.00			
DOLA	2019	2019	MARIJUANA ENFORCEMENT	6,117.00			6,117.00			
DOLA	2019	2020	MARIJUANA ENFORCEMENT	8,473.76			8,473.76			
AARP	2019	2019	POULOS PARK	10,000.00			10,000.00			
COLOGRANT	2019	2019	ELLEN HANSON SMITH CENTER	15,000.00			15,000.00			
Delta County	2019	2020	Town Park - Teen Center roof repair playground upgrades	50,000.00						
NEA	2019	2019	NEA Leadership Institute		None					
Region 10	2019	2019	Wayfinding	5,000.00	None					
CRC/AmeriCorp VISTA	2019	2020	VISTA Volunteer for Town Planning & Creative District	3,175.00						
NF Rotary/West Elk Community Fund	2019	2019	Poulos Park	2,000.00	None		\$2000.00			
DOLA	2020	2021	ADMINISTRATIVE-WATER SYSTEM ANALYSIS	14,000.00	14,000.00			14,000.00		
GOCO	2020		PARK MASTER PLANNING	66,830.00	10,000.00			66,830.00		
DOLA	2020		TIER 1-ASSET INVENTORY	48,629.00	48,629.00			48,629.00		
DOLA	2020	2021	COVID RELIEF FUND	125,232.27				125,232.27		
DOLA-REDI	2020		ECONOMIC SERVEY-DIVERSIFICATION PLAN	35,000.00					35,000.00	
CDOT	2020		REVITALIZING DOWNTOWN	46,342.00	10% IN-KIND				46,342.00	
CPW	2020		PASS THROUGH W/RED FEATHER BOWMAN	5,000.00	1,250 IN-KIND					5,000.00
OURTOWN	2021		PASS THROUGH W/ PARADISE	50,000.00	50,000/PARADISE				50,000.00	
DOLA	2021		AMERICAN RESCUE PLAN FUNDS	369,232.00			184,616.00		184,616.00	
				29,005,181.10		45,000.00	5,678,490.83	254,691.27	131,342.00	22,468,250.00

Population Overview



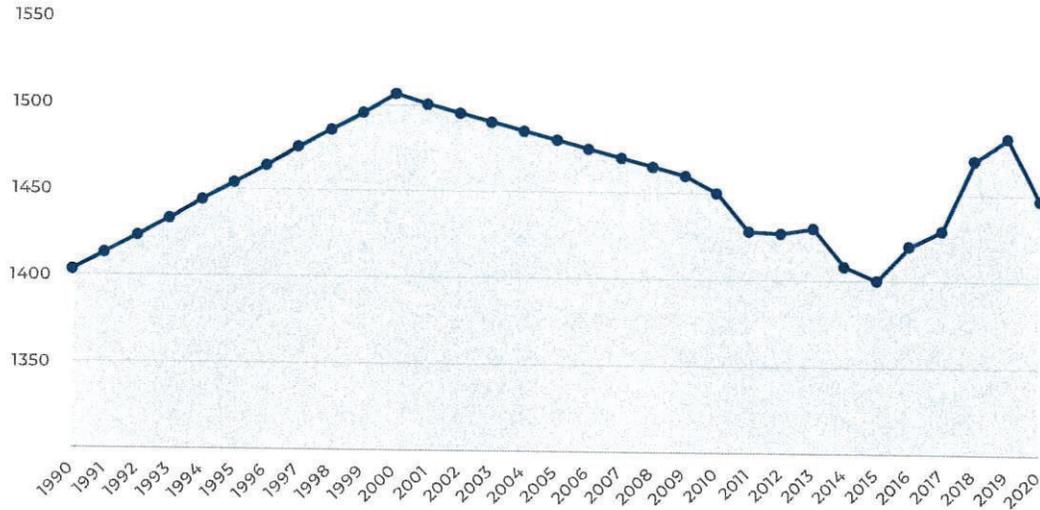
TOTAL POPULATION

1,447

▼ **2.4%**
vs. 2019

GROWTH RANK

184 out of **359**
Municipalities in Colorado



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



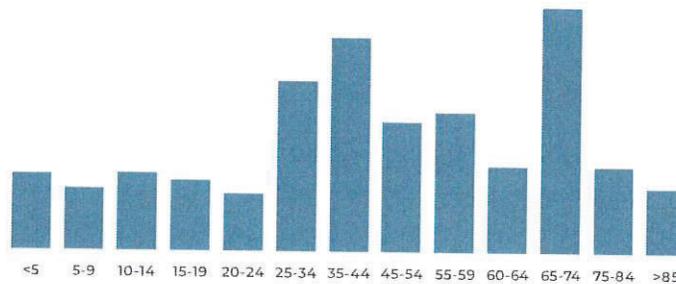
DAYTIME POPULATION

1,530

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

746

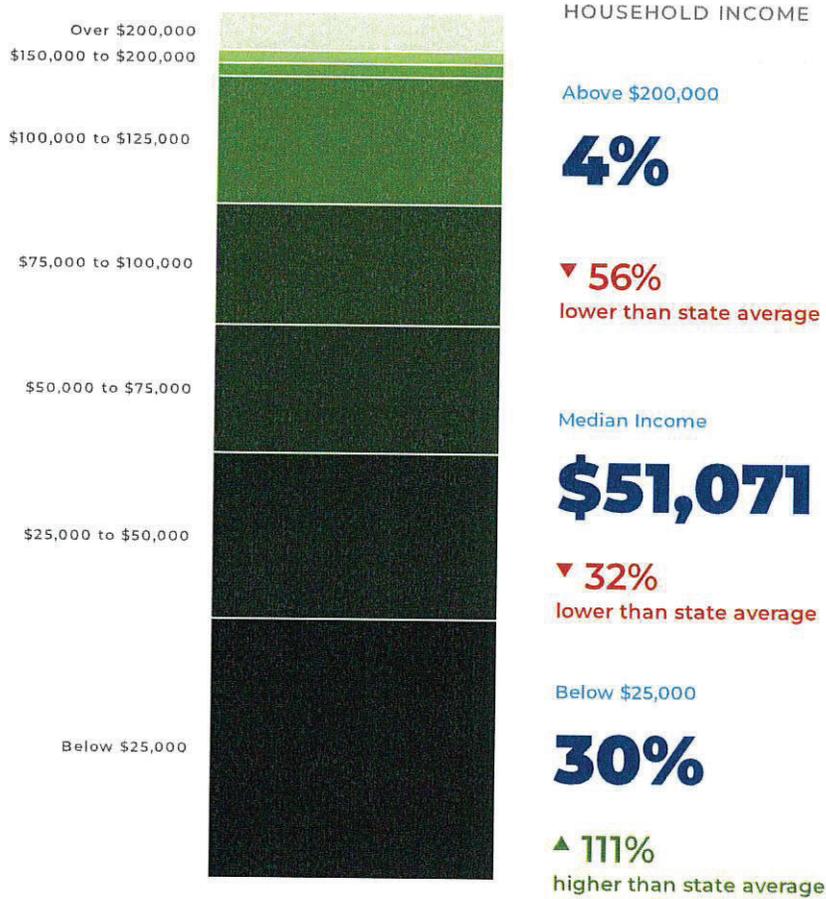
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



* Data Source: American Community Survey 5-year estimates

Economic Analysis

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

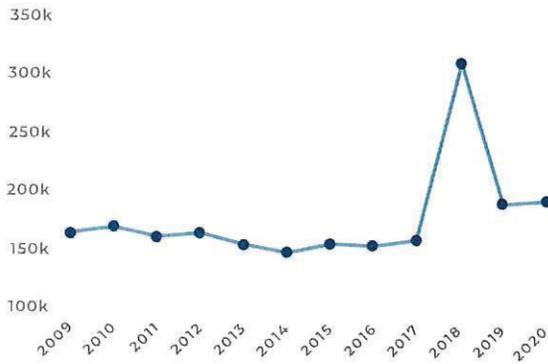


* Data Source: American Community Survey 5-year estimates

Housing Overview

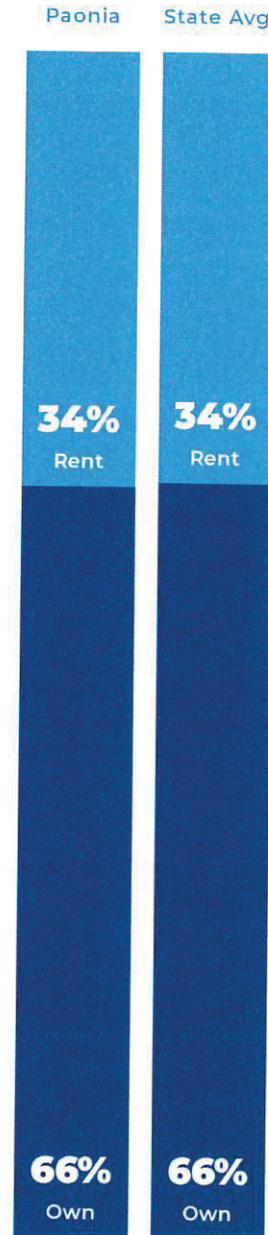


2020 MEDIAN HOME VALUE
\$193,800



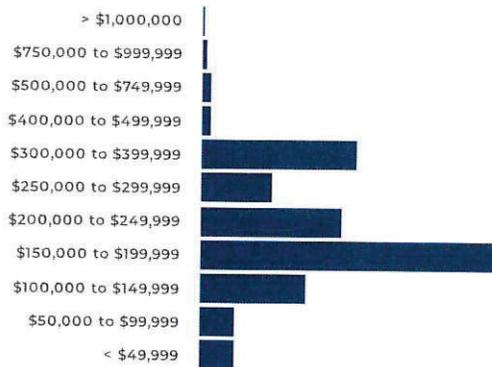
* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Budget Timeline

The annual budget process includes considerable staff participation from all departments and Board of Trustees direction concerning key policy areas. The public has the opportunity to participate with comments, concerns or budget requests during public work sessions and a public hearing prior to adoption of the budget. The budget process spans a great portion of the year. The following summarizes the 2021 budget schedule:

- Jul 25, 2022

BEGIN DEPARTMENT HEAD MEETINGS
INVOLVE=ADMINISTRATION, DEPARTMENT HEAD, FINANCE DIRECTOR
- Aug 3, 2022

BEGIN COMMITTEE MEETINGS
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Aug 11, 2022

APPROVE BUDGET CALENDAR
INVOLVE=ADMINISTRATION, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Aug 25, 2022

PRELIMINARY CERTIFICATION OF VALUES DUE FROM COUNTY ASSESSOR
INVOLVE=FINANCE DIRECTOR
- Aug 25, 2022

BUDGET WORKSHOP (5:00-6:15) - GOALS BY COMMITTEE
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Aug 29, 2022

FUNDING REQUESTS DUE
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES, PUBLIC
- Sep 1, 2022

BUDGET WORKSHOP (5:00 - 7:30) REVENUE + RESERVES - CANCELLED
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Sep 8, 2022

BUDGET WORKSHOP (5:00 - 6:15) FIXED COSTS
!TOPIC CHANGE TO PUBLIC SAFETY!
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES

- Sep 15, 2022**

BUDGET WORKSHOP (5:00 - 7:30) STAFFING INCLUDING CONTRACTORS
CANCELLED (AUDIT PRESENTATION)
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Sep 22, 2022**

BUDGET WORKSHOP (5:00 - 6:15) CONTRACTORS AND PROJECTS
CHANGE SPECIAL MEETING-TOPIC: WATER SEWER TRASH
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Sep 29, 2022**

BUDGET WORKSESSION (5:00 - 7:30) IF NEEDED
CANCELLED
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES, PUBLIC
- Oct 7, 2022**

PROPOSED BUDGET DUE TO THE BOARD
INVOLVE=ADMINISTRATION, FINANCE DIRECTOR
- Oct 7, 2022**

PUBLISH NOTICE OF BUDGET HEARING
INVOLVE=ADMINISTRATION, FINANCE DIRECTOR
- Oct 13, 2022**

BUDGET WORKSHOP (5:00 - 6:15)
SPECIAL MEETING-REVIEW PROPOSED BUDGET
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Oct 14, 2022**

BUDGET OFFICER MUST SUBMIT PROPOSED BUDGET TO THE GOVERNING BODY (CRS 29-1-105) GOVERNING BODY MUST PUBLISH "NOTICE OF BUDGET" UPON RECEIVING PROPOSED BUDGET (CRS 29-1-106(1))
- Oct 25, 2022**

BUDGET WORKSHOP (5:00-6:15)
CHANGE-SPECIAL MEETING
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Nov 3, 2022**

FINAL ADJUSTMENTS
INVOLVE=ADMINISTRATION, FINANCE DIRECTOR

- Nov 8, 2022

PUBLIC HEARING OF PROPOSED 2022 BUDGET
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES, PUBLIC
- Nov 15, 2022

BUDGET WORKSESSION (5:00 - 7:30) IF NEEDED
CHANGE-SPECIAL MEETING
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES, PUBLIC
- Nov 22, 2022

FINAL BUDGET REVIEW
INVOLVE=ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Dec 9, 2022

FINAL CERTIFICATION OF VALUES DUE FROM COUNTY ASSESSOR
INVOLVE=FINANCE DIRECTOR
- Dec 12, 2022

PREPARATION OF FINAL BUDGET
INVOLVE= ADMINISTRATION, DEPARTMENT HEADS, FINANCE DIRECTOR
- Dec 14, 2022

RESOLUTION ADOPTING BUDGET
INVOLVE=ADMINISTRATION, FINANCE OFFICER, BOARD OF TRUSTEES

RESOLUTION SETTING OF MILL LEVY
INVOLVE=ADMINISTRATION, FINANCE DIRECTOR, BOARD OF TRUSTEES

RESOLUTION TO APPROPRIATE SUMS OF MONEY TO VARIOUS FUNDS
INVOLVE=ADMINISTRATION, FINANCE DIRECTOR, BOARD OF TRUSTEES
- Dec 15, 2022

MILL LEVY CERTIFICATION DUE TO THE COUNTY
INVOLVE=FINANCE DIRECTOR
- Dec 30, 2022

FINAL BUDGET DOCUMENT TO THE STATE
INVOLVE=FINANCE DIRECTOR

BUDGET PROCESS

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

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

There are four principle elements to the budget process.

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

MUNICIPAL CODE

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

Chapter 4 - REVENUE AND FINANCE

ARTICLE 1. - GENERAL PROVISIONS

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

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

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

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

ARTICLE 2. - GENERAL AND SPECIAL FUNDS

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

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

(Ord. No. 2014-04, § 1, 1-13-2015)

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

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

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

(Ord. No. 2014-04, § 1, 1-13-2015)

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

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

(Ord. No. 2014-04, § 1, 1-13-2015)

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

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

(Ord. No. 2014-04, § 1, 1-13-2015)

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

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

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

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

There is hereby created a special fund, to be known as the Sewer Enterprise Fund, and the funds therein shall be used only for the purposes allowed by law. For provisions regarding the Water and Sewer Activity Enterprise, see Chapter 13 (https://library.municode.com/co/paonia/codes/municipal_code?nodeId=CHI3MUUT), Article 4 of this Code.

(Ord. No. 2014-04, § 1, 1-13-2015)

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

There is hereby created a special fund, to be known as the Water Enterprise Fund, and the funds therein shall be used only for the purposes allowed by law. For provisions regarding the Water and Sewer Activity Enterprise, see Chapter 13 (https://library.municode.com/co/paonia/codes/municipal_code?nodeId=CHI3MUUT), Article 4 of this Code.

(Ord. No. 2014-04, § 1, 1-13-2015)

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

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

(Ord. No. 2014-09, § 2(F), 1-13-2015)

ARTICLE 3. - SALES TAX

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

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

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

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

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

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

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

(a) There is hereby imposed on all sales of tangible personal property at retail and the furnishing of services as provided in Section 39-26-104, C.R.S., a sales tax of three percent (3%). The tangible personal property and services taxable pursuant to this Article shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., and subject to the same exemptions as those specified in Section 39-26-701, et seq., C.R.S., except the exemption allowed by Section 39-26-709, C.R.S., for purchases of machinery or machine tools, the exemption of sales and purchases of machine tools, the exemption of sales and purchases of those items in Section 39-26-715, C.R.S., and the types of exemptions for sales of food specified in Sections 29-2-105(6) and (7), C.R.S. The imposition of the tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue or by separate ordinance of the Town. If any vendor, during any reporting period, shall collect as a tax an amount in excess of two percent (3%) of his or her total taxable sales, he or she shall remit to the Director of Revenue the full amount of the tax herein imposed and also such excess.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE 4. - UNCLAIMED PERSONAL PROPERTY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

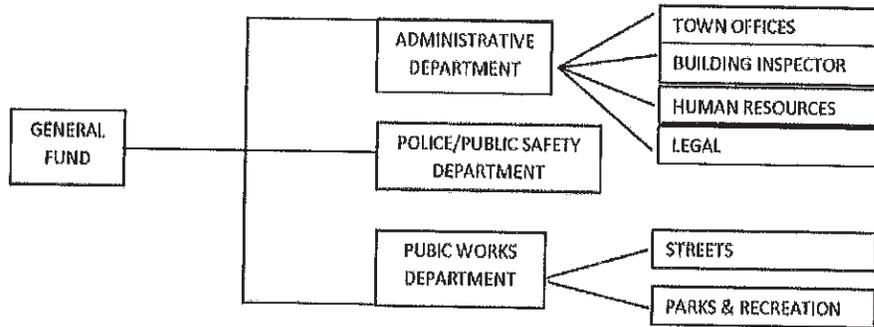
(Ord. No. 83-119, 1983; Ord. No. 2014-04, § 1, 1-13-2015)

Budget Guide

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

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

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



FUND TYPES

Governmental Funds

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

Space to Create Fund: The Space to Create Fund is used to account for monies received by the Town from Grants specifically designated for the Space to Create Campaign. As of 2022, this fund has been closed.

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

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

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

Enterprise Funds

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

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

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

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

BASIS OF BUDGET AND ACCOUNTING

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

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

FINANCIAL POLICIES

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

Balanced Operating Budget

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

Reserve Policies

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

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

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

Capital Policies

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

Debt Policies

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

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

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

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

Revenue Policies

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

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

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

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

Expenditure Policies

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

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

Contingency Policies

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

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

Goals and Objectives

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

Resolution 2022-TBD Resolution to Set Mill Levies

Resolution 2022-TBD Resoluton to Adopt Budget Page 1

Resolution 2022-TBD Resoluton to Adopt Budget Page 2

Resolution 2022-TBD Resoluton to Adopt Budget Page 3

BUDGET OVERVIEW

PAY-FOR-PERFORMANCE COMPENSATION PLAN

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

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

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

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

Market Survey Update — the Town has conducted a market analysis update for the last three years to see how the Town's pay practices compare to other municipalities of comparable size FTE and budget size markets. The initial changes were made in 2019 and became effective in 2020 to ensure the town is competitive. Changes to 2021 and 2022 compensation include increases to certain sworn positions based on recent market analysis and updates to the part-time employee pay plan to reflect the State-mandated increase in minimum wage.

Following the performance evaluation due dates scheduled in 2022, employees may receive an increase based on how they met the core values and competencies of the PMP system. Performance increases are not guaranteed. The merit budget is determined and approved by the Board of Trustees on an annual basis according to what other comparable organizations are providing and what the Town can afford for that fiscal year. Unforeseen factors that could impact the local, state or national economy cannot always be predicted.

BENEFITS

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

- PW Director and Chief receive \$100.00/mo. cell phone allowance, Administrator/Town Clerk and Finance Officer receive \$80.00/mo. Cell phone allowance; all other employees receive a \$25.00/mo. cell phone allowance;
- Paid time off (PTO);
- Health Insurance (up to 2021 with Rocky Mountain Health Plans (RMHMO), currently with United Health Plans) (exception: eligible the first of the month following sixty (60) days);
- \$10,000 Life Insurance (up to 2014 with Kansas City Life, changed to MetLife as of 2015, changed to The Hartford as of 2019);
- In 2020, the Town added Short-Term Disability (with The Hartford).
- In 2014, the Town converted from a 401(a) Money Purchase Plan with Dreyfus to a 457(b) Plan with Mutual of Omaha, now with Empower, as of 2021. The Town contributes 5% of the base salary for Administration and Public Works and 2% contribution of the base salary for Public Safety;
- For Public Works employees, a \$200.00 clothing allowance is paid at the beginning of each year;
- For Public Works employees, a \$100.00 boot allowance is reimbursed after purchase;
- For Public Safety employees, uniforms and duty weapons are provided;

Optional Benefits:

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

2023		ADMIN	BUILDING	LAW	STREETS	PARKS	WATER	SEWER	GARBAGE		
PR RPT DETAIL	RATE	ANNUAL	10-41-03	12-43-03	1-42-02	1-45-02	1-46-02	2-50-03	3-51-03	88	
TOWN ADMIN		TBD	48%	1%	5%	15%	2%	12%	12%		
WAGES	50.00	104,000.00	49,920.00	1,040.00	5,200.00	15,600.00	2,080.00	12,480.00	12,480.00	5,200.00	
TAXES	-	8,268.00	3,968.64	82.68	413.40	1,240.20	165.36	992.16	992.16	413.40	
BENEFITS	-	32,968.44	15,824.85	329.68	1,648.42	4,945.27	659.37	3,956.21	3,956.21	1,648.42	
TOTAL	-	145,236.44	69,713.49	1,452.36	7,261.82	21,785.47	2,904.73	17,428.37	17,428.37	7,261.82	
CLERK		TBD	35%	2%	1%	16%	1%	20%	20%	5%	
WAGES	35.00	72,800.00	25,480.00	1,456.00	728.00	11,648.00	728.00	14,560.00	14,560.00	3,640.00	
TAXES	-	5,787.60	2,025.66	115.75	57.88	926.02	57.88	1,157.52	1,157.52	289.38	
BENEFITS	-	24,534.44	8,587.05	490.69	245.34	3,925.51	245.34	4,906.89	4,906.89	1,226.72	
TOTAL	-	103,122.04	36,092.71	2,062.44	1,031.22	16,499.53	1,031.22	20,624.41	20,624.41	5,156.10	
DEPUTY			5%		3%	1%	1%	30%	30%	30%	
WAGES	21.00	43,680.00	2,184.00	-	1,310.40	436.80	436.80	13,104.00	13,104.00	13,104.00	
OVERTIME	40	420.00	21.00	-	12.60	4.20	4.20	126.00	126.00	126.00	
TAXES	-	3,472.56	173.63	-	104.18	34.73	34.73	1,041.77	1,041.77	1,041.77	
BENEFITS	-	2,668.44	133.42	-	80.05	26.68	26.68	800.53	800.53	800.53	
TOTAL	-	50,241.00	2,512.05	-	1,507.23	502.41	502.41	15,072.30	15,072.30	15,072.30	
F. OFFICE ASSIST			5%	1%	2%	1%	1%	40%	25%	25%	
WAGES	23.25	38,688.00	1,934.40	386.88	773.76	386.88	386.88	15,475.20	9,672.00	9,672.00	
OT	11.63	52	604.50	30.23	6.05	12.09	6.05	241.80	151.13	151.13	
OVERTIME	52	604.50	30.23	6.05	12.09	6.05	6.05	241.80	151.13	151.13	
TAXES	-	3,075.70	153.78	30.76	61.51	30.76	30.76	1,230.28	768.92	768.92	
BENEFITS	-	12,072.88	603.64	120.73	241.46	120.73	120.73	4,829.15	3,018.22	3,018.22	
TOTAL	-	54,441.08	2,722.05	544.41	1,088.82	544.41	544.41	21,776.43	13,610.27	13,610.27	
FINANCE	2012	11	C. JONES	20%	1%	15%	12%	2%	20%	20%	10%
WAGES	44.50	92,560.00	18,512.00	925.60	13,884.00	11,107.20	1,851.20	18,512.00	18,512.00	9,256.00	
TAXES	-	7,358.52	1,471.70	73.59	1,103.78	883.02	147.17	1,471.70	1,471.70	735.85	
BENEFITS	-	22,997.24	4,599.45	229.97	3,449.59	2,759.67	459.94	4,599.45	4,599.45	2,299.72	
TOTAL	-	122,915.76	24,583.15	1,229.16	18,437.36	14,749.89	2,458.32	24,583.15	24,583.15	12,291.58	
ASST			15%		15%	10%	5%	20%	20%	15%	
WAGES	22.00	45,760.00	6,864.00	-	6,864.00	4,576.00	2,288.00	9,152.00	9,152.00	6,864.00	
OVERTIME	80	880.00	132.00	-	132.00	88.00	44.00	176.00	176.00	132.00	
TAXES	-	3,637.92	545.69	-	545.69	363.79	181.90	727.58	727.58	545.69	
BENEFITS	-	12,762.44	1,914.37	-	1,914.37	1,276.24	638.12	2,552.49	2,552.49	1,914.37	
TOTAL	-	63,040.36	9,456.05	-	9,456.05	6,304.04	3,152.02	12,608.07	12,608.07	9,456.05	
ADMIN											
WAGES		397,488.00	104,894.40	3,808.48	28,760.16	43,754.88	7,770.88	83,283.20	77,480.00	47,736.00	
OVERTIME		1,904.50	183.23	6.05	156.69	98.25	54.25	543.80	453.13	409.13	
TAXES		31,600.30	8,339.10	302.77	2,286.43	3,478.51	617.78	6,621.01	6,159.66	3,795.01	
BENEFIT		108,003.88	31,662.79	1,171.07	7,579.23	13,054.10	2,150.19	21,644.72	19,833.79	10,907.99	
TOTAL		538,996.68	145,079.52	5,288.37	38,782.51	60,385.74	10,593.10	112,092.74	103,926.57	62,848.12	
		(0.00)	0.00	0.00	(0.00)	0.00	0.00	(0.00)	0.00	0.00	

2023		ADMIN	BUILDING	LAW	STREETS	PARKS	WATER	SEWER	GARBAGE	
PR RPT DETAIL	RATE	ANNUAL	10-41-03	12-43-03	1-42-02	1-45-02	1-46-02	2-50-03	3-51-03	
CHIEF	2022	1	M.LAIMINGER		100%					89
WAGES	-	35.00	72,800.00	-	-	72,800.00	-	-	-	
TAXES	-		10,082.80	-	-	10,082.80	-	-	-	
BENEFITS	-		22,278.56	-	-	22,278.56	-	-	-	
TOTAL	-		105,161.36	-	-	105,161.36	-	-	-	
SERGEANT	2022	1	G.HENDERSON		100%					
WAGES	-	30.00	62,400.00	-	-	62,400.00	-	-	-	
OVERTIME	-	52/20	1,380.00	-	-	1,380.00	-	-	-	
TAXES	-		8,833.53	-	-	8,833.53	-	-	-	
BENEFITS	-		14,188.44	-	-	14,188.44	-	-	-	
TOTAL	-	41.73	86,801.97	-	-	86,801.97	-	-	-	
INVESTIGATOR	2008	15	P.HINYARD		100%					
WAGES	-	31.00	64,480.00	-	-	64,480.00	-	-	-	
OVERTIME	-	180/30	3,720.00	-	-	3,720.00	-	-	-	
TAXES	-		9,445.70	-	-	9,445.70	-	-	-	
BENEFITS	-		8,626.64	-	-	8,626.64	-	-	-	
TOTAL	-	41.48	86,272.34	-	-	86,272.34	-	-	-	
OFFICER	2021	2	L.KRAMER		100%					
WAGES	-	26.50	55,120.00	-	-	55,120.00	-	-	-	
OVERTIME	-	80/30	1,855.00	-	-	1,855.00	-	-	-	
TAXES	-		7,891.04	-	-	7,891.04	-	-	-	
BENEFITS	-		7,078.64	-	-	7,078.64	-	-	-	
TOTAL	-	34.59	71,944.68	-	-	71,944.68	-	-	-	
OFFICER			OPEN		100%					
WAGES	-	25.00	52,000.00	-	-	52,000.00	-	-	-	
OVERTIME	-	60/30	1,500.00	-	-	1,500.00	-	-	-	
TAXES	-		7,202.00	-	-	7,202.00	-	-	-	
BENEFITS	-		10,596.44	-	-	10,596.44	-	-	-	
TOTAL	-	34.28	71,298.44	-	-	71,298.44	-	-	-	
OFFICER			OPEN		100%					
WAGES	-	25.00	52,000.00	-	-	52,000.00	-	-	-	
OVERTIME	-	60/30	1,500.00	-	-	1,500.00	-	-	-	
TAXES	-		7,202.00	-	-	7,202.00	-	-	-	
BENEFITS	-		10,596.44	-	-	10,596.44	-	-	-	
TOTAL	-	34.28	71,298.44	-	-	71,298.44	-	-	-	
PD TECH					100%					
WAGES	-	20.00	41,600.00	-	-	41,600.00	-	-	-	
OVERTIME	-	26/0	260.00	-	-	260.00	-	-	-	
TAXES	-		988.00	-	-	988.00	-	-	-	
BENEFITS	-		12,770.44	-	-	12,770.44	-	-	-	
TOTAL	-		55,618.44	-	-	55,618.44	-	-	-	
JUDGE	2020	3	J.HUFFMAN		100%					
WAGES	-	725	8,700.00	-	-	8,700.00	-	-	-	
TAXES	-		691.65	-	-	691.65	-	-	-	
TOTAL	-		9,391.65	-	-	9,391.65	-	-	-	
POLICE & JUDGE										
WAGES			409,100.00	-	-	409,100.00	-	-	-	
OVERTIME			10,215.00	-	-	10,215.00	-	-	-	
TAX COSTS			52,336.72	-	-	52,336.72	-	-	-	
BENEFIT COSTS			86,135.60	-	-	86,135.60	-	-	-	
TOTAL			557,787.32	-	-	557,787.32	-	-	-	
			0.00	-	-	0.00	-	-	-	

2023		ADMIN	BUILDING	LAW	STREETS	PARKS	WATER	SEWER	GARBAGE		
PR RPT DETAIL	RATE	10-41-03	12-43-03	1-42-02	1-45-02	1-46-02	2-50-03	3-51-03			
UT ASST W/LIC	2016	7	REDDEN		4%	1%	55%	39%	90		
WAGES	-	27.00	56,160.00	-	-	-	2,246.40	561.60	30,888.00	21,902.40	561.60
OVERTIME	-	208/24	3,456.00	-	-	-	138.24	34.56	1,900.80	1,347.84	34.56
TAXES	-		4,464.72	-	-	-	178.59	44.65	2,455.60	1,741.24	44.65
BENEFITS	-		9,247.84	-	-	-	369.91	92.48	5,086.31	3,606.66	92.48
TOTAL	-		73,328.56	-	-	-	2,933.14	733.29	40,330.71	28,598.14	733.29
UT ASST W/LIC	2022	1	GARCIA				64%	36%			
WAGES	-	26.00	54,080.00	-	-	-	-	-	34,611.20	19,468.80	-
OVERTIME	-	208/24	3,328.00	-	-	-	-	-	2,129.92	1,198.08	-
TAXES	-		4,299.36	-	-	-	-	-	2,751.59	1,547.77	-
BENEFITS	-		13,894.04	-	-	-	-	-	8,892.19	5,001.85	-
TOTAL	-		75,601.40	-	-	-	-	-	48,384.90	27,216.50	-
UT ASST			OPEN				36%	64%			
WAGES	-	25.00	52,000.00	-	-	-	-	-	18,720.00	33,280.00	-
OVERTIME	-	208/24	3,200.00	-	-	-	-	-	1,152.00	2,048.00	-
TAXES	-		4,134.00	-	-	-	-	-	1,488.24	2,645.76	-
BENEFITS	-		20,194.44	-	-	-	-	-	7,270.00	12,924.44	-
TOTAL	-		79,528.44	-	-	-	-	-	28,630.24	50,898.20	-
PUBLIC UTILITIES											
WAGES			162,240.00	-	-	-	2,246.40	561.60	84,219.20	74,651.20	561.60
OVERTIME			9,984.00	-	-	-	138.24	34.56	5,182.72	4,593.92	34.56
TAXES			12,898.08	-	-	-	178.59	44.65	6,695.43	5,934.77	44.65
BENEFITS			43,336.32	-	-	-	369.91	92.48	21,248.50	21,532.95	92.48
TOTAL			228,458.40	-	-	-	2,933.14	733.29	117,345.84	106,712.84	733.29

2023		ADMIN	BUILDING	LAW	STREETS	PARKS	WATER	SEWER	GARBAGE
PR RPT DETAIL	RATE	10-41-03	12-43-03	1-42-02	1-45-02	1-46-02	2-50-03	3-51-03	
PW DIRECTOR	2022	1	HEINIGER		18%	17%	40%	5%	91
WAGES	-	36.00	74,880.00	-	13,478.40	12,729.60	29,952.00	3,744.00	14,976.00
OVERTIME	-	-	-	-	-	-	-	-	-
TAXES	-	-	5,952.96	-	1,071.53	1,012.00	2,381.18	297.65	1,190.59
BENEFITS	-	-	8,268.44	-	1,488.32	1,405.63	3,307.38	413.42	1,653.69
TOTAL	-	-	89,101.40	-	16,038.25	15,147.24	35,640.56	4,455.07	17,820.28
LABOR (OVERALL)	2022	1	BYRGE		25%	10%	26%	10%	29%
WAGES	-	25.75	53,560.00	-	13,390.00	5,356.00	13,925.60	5,356.00	15,532.40
OVERTIME	-	78/12	1,313.25	-	328.31	131.33	341.45	131.33	380.84
TAXES	-	-	4,258.02	-	1,064.51	425.80	1,107.09	425.80	1,234.83
BENEFITS	-	-	9,855.84	-	2,463.96	985.58	2,562.52	985.58	2,858.19
TOTAL	-	-	68,987.11	-	17,246.78	6,898.71	17,936.65	6,898.71	20,006.26
LABOR (OVERALL)	1998	25	D.REICH		13%	4%	76%	3%	4%
WAGES	-	25.50	53,040.00	-	6,895.20	2,121.60	40,310.40	1,591.20	2,121.60
OVERTIME	-	52/8	867.00	-	112.71	34.68	658.92	26.01	34.68
TAXES	-	-	4,216.68	-	548.17	168.67	3,204.68	126.50	168.67
BENEFITS	-	-	14,302.84	-	1,859.37	572.11	10,870.16	429.09	572.11
TOTAL	-	-	72,426.52	-	9,415.45	2,897.06	55,044.16	2,172.80	2,897.06
LABOR (OVERALL)	2021	2	RAYMOND		25%	43%	13%	3%	16%
WAGES	-	21.25	44,200.00	-	11,050.00	19,006.00	5,746.00	1,326.00	7,072.00
OVERTIME	-	92/18	1,360.00	-	340.00	584.80	176.80	40.80	217.60
TAXES	-	-	3,513.90	-	878.48	1,510.98	456.81	105.42	562.22
BENEFITS	-	-	2,794.44	-	698.61	1,201.61	363.28	83.83	447.11
TOTAL	-	-	51,868.34	-	12,967.09	22,303.39	6,742.88	1,556.05	8,298.93
LABOR (OVERALL+SP)			OPEN		25%	20%	35%	3%	17%
WAGES	-	30.00	62,400.00	-	15,600.00	12,480.00	21,840.00	1,872.00	10,608.00
OVERTIME	-	52/8	1,020.00	-	255.00	204.00	357.00	30.60	173.40
TAXES	-	-	4,960.80	-	1,240.20	992.16	1,736.28	148.82	843.34
BENEFITS	-	-	20,714.44	-	5,178.61	4,142.89	7,250.05	621.43	3,521.45
TOTAL	-	-	89,095.24	-	22,273.81	17,819.05	31,183.33	2,672.86	15,146.19
T.DRIVER	2003	20 +CDL	R.EDWARDS		20%	5%			75%
WAGES	-	25.00	52,000.00	-	10,400.00	2,600.00	-	-	39,000.00
OVERTIME	-	26/0	325.00	-	65.00	16.25	-	-	243.75
TAXES	-	-	4,134.00	-	826.80	206.70	-	-	3,100.50
BENEFITS	-	-	14,021.34	-	2,804.27	701.07	-	-	10,516.01
TOTAL	-	-	70,480.34	-	14,096.07	3,524.02	-	-	52,860.26
LABOR (TRASH/PARKS)			OPEN		20%	5%			75%
WAGES	-	30HR/WK 20.00	24,960.00	-	4,992.00	1,248.00	-	-	18,720.00
OVERTIME	-	26/0	260.00	-	52.00	13.00	-	-	195.00
TAXES	-	-	1,984.32	-	396.86	99.22	-	-	1,488.24
BENEFITS	-	-	460.00	-	92.00	23.00	-	-	345.00
TOTAL	-	-	27,664.32	-	5,532.86	1,383.22	-	-	20,748.24
LABOR (TRASH/PARKS)			OPEN		20%	5%			75%
WAGES	-	20.00	24,960.00	-	4,992.00	1,248.00	-	-	18,720.00
OVERTIME	-	26/0	260.00	-	52.00	13.00	-	-	195.00
TAXES	-	-	1,984.32	-	396.86	99.22	-	-	1,488.24
BENEFITS	-	-	460.00	-	92.00	23.00	-	-	345.00
TOTAL	-	-	27,664.32	-	5,532.86	1,383.22	-	-	20,748.24
PUBLIC WORKS									
WAGES			390,000.00	-	80,797.60	56,789.20	111,774.00	13,889.20	126,750.00
OVERTIME			5,405.25	-	1,205.02	997.06	1,534.17	228.74	1,440.27
TAXES			31,005.00	-	6,423.41	4,514.74	8,886.03	1,104.19	10,076.63
BENEFITS			70,877.34	-	14,677.14	9,054.90	24,353.38	2,533.36	20,258.57
TOTAL			497,287.59	-	103,103.17	71,355.89	146,547.58	17,755.48	158,525.46

PR RPT DETAIL	2023		ADMIN	BUILDING	LAW	STREETS	PARKS	WATER	SEWER	GARBAGE
	RATE	ANNUAL	10-41-03	12-43-03	1-42-02	1-45-02	1-46-02	2-50-03	3-51-03	
MAYOR			100%							
WAGES	-	2,400.00	2,400.00							
TAXES	-	183.60	183.60							
TOTAL	-	2,583.60	2,583.60							
MAYOR PRO TEM			100%							
WAGES	-	1,200.00	1,200.00							
TAXES	-	91.80	91.80							
TOTAL	-	1,291.80	1,291.80							
TRUSTEE			100%							
WAGES	-	1,200.00	1,200.00							
TAXES	-	91.80	91.80							
TOTAL	-	1,291.80	1,291.80							
TRUSTEE			100%							
WAGES	-	1,200.00	1,200.00							
TAXES	-	91.80	91.80							
TOTAL	-	1,291.80	1,291.80							
TRUSTEE			100%							
WAGES	-	1,200.00	1,200.00							
TAXES	-	91.80	91.80							
TOTAL	-	1,291.80	1,291.80							
TRUSTEE			100%							
WAGES	-	100.00/MO	1,200.00	1,200.00						
WAGES	-		1,200.00	1,200.00						
TAXES	-		91.80	91.80						
TOTAL	-		1,291.80	1,291.80						
TRUSTEE			100%							
WAGES	-		1,200.00	1,200.00						
TAXES	-		91.80	91.80						
TOTAL	-		1,291.80	1,291.80						
TOWN BOARD										
WAGES		9,600.00	9,600.00							
TAXES		734.40	734.40							
TOTAL		10,334.40	10,334.40							

Property Tax Levies and Collections

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

CPI FOR BUDGET PROJECTIONS

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

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

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

1997-2022

TOWN OF PAONIA - PROPERTY TAX LEVIES AND COLLECTIONS 1997-2022								
YEAR	COUNTY ASSESSED VALUE	ORIGINAL MILL LEVY	TEMPORARY REDUCTION	TOTAL MILL LEVY	C (mailto:CIP@1231)PI	TOTAL TAX LEVIED	TOTAL TAX COLLECTED	% OF LEVY COLLECTED
1997	5,717,270	10.21	0.000	10.21		58,373		
1998	6,682,890	10.21	1.065	9.145		61,115		
1999	6,813,670	10.21	0.794	9.416		64,158		
2000	8,003,581	8.322	0.000	8.322		66,606		
2001	7,941,290	8.322	0.000	8.322		66,087		
2002	8,569,720	8.322	0.202	8.12		69,586		
2003	8,822,540	8.322	0.285	8.037		70,907		
2004	9,351,600	8.322	0.583	7.739		72,372		
2005	9,456,130	8.322	0.613	7.709		72,897		
2006	9,773,740	8.322	0.632	7.69		75,160		
2007	9,686,070	8.322	0.310	8.012		77,605		
2008	11,412,660	8.322	1.277	7.045		80,402		
2009	12,434,230	8.322	1.623	6.699	-1.20%	83,297		
2010	13,671,550	8.322	2.221	6.101	1.00%	83,410		
2011	13,350,630	8.322	1.960	6.362	1.87%	84,937	77,534.81	91.29%
2012	12,256,510	8.322	1.170	7.152	3.69%	87,659	88,643.85	101.12%
2013	12,524,793	8.322	1.141	7.181	1.94%	89,940	89,866.77	99.92%
2014	12,046,370	8.322	0.000	8.322	2.77%	100,250	99,913.35	99.66%
2015	12,031,703	8.322	0.000	8.322	2.78%	100,128	99,924.93	99.80%
2016	12,320,386	8.322	0.000	8.322	2.70%	103,243	102,009.16	98.80%
2017	12,290,035	8.322	0.000	8.322	2.90%	102,278	102,170.11	99.89%
2018	11,977,020	8.322	0.000	8.322	2.70%	99,673	99,660.85	99.99%
2019	12,073,777	8.322	0.000	8.322	1.90%	100,477	100,298.72	99.82%
2020	15,989,348	8.322	0.000	8.322	2.50%	133,063	130,859.54	98.34%
2021	16,114,704	8.322	0.000	8.322		134,107		
2022	17,979,678	8.322	0.000	8.322		149,627		

NOTE:

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

DELTA COUNTY COLORADO

The mill levies shown in this report equate to dollars of tax per \$1,000 of assessed value. So, for example, a mill levy of 50.000 mills would equal \$50.00 of tax per \$1,000 of assessed value. Expressed as a decimal, 50.000 mills would equal 0.05 or 5¢ of tax per \$1 of assessed value. Assessed value is a statutorily defined percentage of "actual value" as determined by the Assessor, dependent on the classification of the property. Improved residential property is assessed at 7.15% of actual value for the tax year 2020. All other property (excepting oil and gas production) is assessed at 29% of actual value. (The assessment percentage, 7.15% or 29%, is known as the "assessment ratio.") So, for example, the tax for an improved residential property with an actual value of \$150,000 as determined by the Assessor in a tax area with a mill levy of 50.000 would be computed as follows:

$$\text{Actual Value} \times \text{Assessment Ratio} \times \text{Mill Levy (expressed as a decimal)} = \text{Tax}$$

$$\$150,000 \times 7.15\% \times 0.05 = \$540.00$$

FUND SUMMARIES

		2022	2022	13	2023
FUND TYPE ACCT	ACCOUNT DESCRIPTION	BUDGET	ACTUAL + (13) DEC	DEC	BUDGET
TOTAL BUDGET SUMMARY					
	BEGINNING RESERVE	1,745,438.93	3,063,292.76		2,391,637.00
	INCOME	7,242,051.58	2,842,387.75		10,371,519.15
	EXPENSE	7,194,051.58	2,026,288.14		10,247,862.16
	AUDIT ADJUSTMENT	-	-		-
	NET CHANGE	48,000.00	816,099.61		123,656.99
	ENDING RESERVE	1,793,438.93	3,879,392.37		2,515,294.00
		-	-		0.00

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL + (13) DEC	2022 ACTUAL	13 DEC	2023 BUDGET
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GENERAL FUND - ADMINISTRATION								
10	31	01	PROPERTY TAXES	149,627.00	151,648.61	148,615.52	3,033.09	146,430.00
10	31	03	SALES TAX - TOWN	17,224.00	57,224.00	17,224.00	40,000.00	114,830.00
10	31	04	SALES TAX - COUNTY	45,000.00	-	-	-	-
10	31	08	PENALTY & INTEREST	400.00	260.30	260.30	-	400.00
10	31	09	DELINQUENT TAX	15.00	0.02	0.02	-	15.00
10	32	01	LIQUOR LICENSES	5,000.00	6,525.00	4,175.00	2,350.00	3,675.00
10	32	04	SPECIAL REVIEWS	750.00	1,000.00	750.00	250.00	1,000.00
10	35	04	INTEREST INCOME	7,200.00	10,813.79	6,513.79	4,300.00	13,200.00
10	35	05	LATE CHARGES	7,075.00	6,722.00	3,722.00	3,000.00	5,400.00
10	35	06	OTHER INCOME	75.00	783.13	783.13	-	100.00
10	35	15	REFUND OF EXP	1,500.00	10,136.81	12,036.54	(1,899.73)	4,000.00
10	35	16	RESTITUTION	1,500.00	4,806.86	4,535.84	271.02	4,800.00
10	35	18	SALES OF ASSETS	-	3,937.00	40.00	3,897.00	-
10	35	20	GRANT REVENUE	15,068.00	-	-	-	66,350.00
			RESERVES					19,950.00
				250,434.00	253,857.52	198,656.14	55,201.38	380,150.00

			2022		2022	13	2023
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET

GENERAL FUND - ADMINISTRATION								
10	41	1+	CURRENT PAYROLL	81,036.00	79,129.80	57,384.87	21,744.93	155,413.99
10	41	10	WORK COMP	134.00	137.00	137.00		150.00
10	41	02	CONTRACT LABOR	-	20,000.00	-	20,000.00	-
10	41	15	OFFICE SUPPLIES	4,375.00	5,929.41	5,029.41	900.00	2,876.00
10	41	16	OPERATING SUPPLIES	690.00	1,635.13	1,334.59	300.54	735.00
10	41	17	POSTAGE	695.00	539.70	314.70	225.00	500.00
10	41	20	LEGAL SERVICES/ENGINEERING	76,317.00	67,023.41	46,365.91	20,657.50	62,070.00
10	41	21	AUDIT & BUDGET EXPENSE	4,500.00	4,500.00	-	4,500.00	4,500.00
10	41	22	REPAIRS & MAINTENANCE	-	-	-	-	-
10	41	23	VEHICLE EXPENSE	-	-	-	-	-
10	41	25	TOWN HALL EXPENSE	11,890.00	16,229.62	13,188.55	3,041.07	12,485.00
10	41	26	TRAVEL & MEETINGS	3,950.00	307.46	307.46	-	4,841.00
10	41	27	INSURANCE & BONDS	2,780.00	3,062.89	3,062.89	-	3,240.00
10	41	28	UTILITIES	5,785.00	6,096.57	4,055.57	2,041.00	6,120.00
10	41	29	TELEPHONE	3,030.00	2,541.43	1,840.96	700.47	2,652.00
10	41	30	PUBLISHING & ADS	6,360.00	5,173.58	4,581.58	592.00	3,678.00
10	41	31	DUES & SUBSCRIPTIONS	12,230.00	12,216.11	10,111.11	2,105.00	13,171.00
10	41	90	CNTY TREASURER'S FEE	3,300.00	3,289.22	3,079.22	210.00	3,290.00
10	41	33	DATA PROCESSING	13,619.00	14,347.67	8,946.09	5,401.58	12,528.00
10	41	40	MISCELLANEOUS (CDOT GRANT)	-	-	-	-	-
10	41	43	CULTURAL EVENTS	-	-	-	-	1,000.00
10	41	44	HUMAN SERVICES	4,675.00	4,675.00	3,325.00	1,350.00	4,600.00
			TOTAL FIXED COST					293,850.00
			REVENUE-FIXED COSTS					86,300.01
10	41	70	CAPITAL OUTLAY	15,068.00	3,600.00	3,600.00	-	86,300.00
10	41	71	PASS THRU FUNDS		-	-	-	
10	41	99	TRANSFER		-	-	-	
			TOTAL EXPENDITURES	250,434.00	250,434.00	166,664.91	83,769.09	380,150.00
			NET = REVENUE-EXPENSE	-	3,423.52	31,991.23		(0.00)
			RESERVES			150,744.28		

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL + (13) DEC	2022 ACTUAL	13 DEC	2023 BUDGET
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GENERAL FUND - BUILDING								
12	32	03	BUILDING PERMITS	30,000.00	44,774.10	31,074.19	13,699.91	41,000.00
12	31	03	SALES TAX - TOWN	5,288.00	19,026.00	-	-	-
				35,288.00	63,800.10	31,074.19	13,699.91	41,000.00

GENERAL FUND - BUILDING								
12	43	1+	CURRENT PAYROLL	3,695.00	3,093.68	2,156.84	937.00	5,285.00
12	43	10	WORKMANS COMPENSATION	18.00	23.00	23.00	-	25.00
12	43	02	BUILDING INSPECTOR	28,500.00	53,693.00	29,250.00	24,443.00	33,600.00
12	43	15	OFFICE SUPPLIES	500.00	90.00	90.00	-	-
12	43	16	OPERATING SUPPLIES	-	-	-	-	-
12	43	17	POSTAGE	-	16.85	16.85	-	-
12	43	20	LEGAL SERVICES	750.00	4,906.37	2,406.37	2,500.00	1,000.00
12	43	23	VEHICLE EXPENSE	-	-	-	-	-
12	43	27	INSURANCE & BONDS	880.00	872.61	872.61	-	945.00
12	43	29	TELEPHONE	-	-	-	-	-
12	43	30	PUBLISHING & ADS	-	61.74	61.74	-	-
12	43	31	DUES & SUBSCRIPTIONS	945.00	1,042.85	742.85	300.00	145.00
				35,288.00	63,800.10	35,620.26	28,180.00	41,000.00
				-	-	(4,546.07)	-	0.00
						2,100.00		

			2022		2022	13	2023	
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET	
GENERAL FUND - PUBLIC SAFETY								
14	31	02	S.O. AUTO TAXES	23,315.00	23,552.26	13,552.26	10,000.00	23,550.00
14	31	03	SALES TAX - TOWN	182,000.00	182,250.00	153,349.68	28,900.32	242,111.00
14	31	04	SALES TAX - COUNTY	325,845.00	356,063.36	237,854.50	118,208.86	168,720.00
14	31	04	BACK THE BADGE		-	-	-	238,440.00
14	31	06	CIGARETTE TAX	1,785.00	1,076.19	944.55	131.64	1,100.00
14	33	02	MOTOR VEHICLE - \$1.50	2,750.00	2,532.14	1,362.14	1,170.00	2,600.00
14	33	03	MOTOR VEHICLE - \$2.50	3,966.00	3,770.00	2,000.00	1,770.00	3,800.00
14	34	01	COURT FINES	825.00	200.00	200.00		200.00
14	34	02	POLICE FINES	27,650.00	4,591.00	3,622.00	969.00	21,000.00
14	34	03	MISC FINES-BONDS	200.00	90.00	45.00	45.00	200.00
14	34	05	DOG TAGS	300.00	260.00	180.00	80.00	300.00
14	34	50	PD GRANT	6,000.00	-	-	-	10,000.00
14	34	4	OTHER AGENCY CONT		1,236.05	1,236.05	-	
14	32	06	VIN INSPECTIONS	1,925.00	940.00	630.00	310.00	1,500.00
			576,561.00	576,561.00	414,976.18	161,584.82		713,521.00

			2022		2022	13	2023	
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET	
GENERAL FUND - PUBLIC SAFETY								
14	42	1+	CURRENT PAYROLL	465,914.00	364,468.60	226,277.68	141,855.00	596,570.00
14	42	10	WORK COMP	9,690.00	8,551.00	8,551.00	-	9,235.00
14	42	15	OFFICE SUPPLES	1,200.00	1,767.38	1,384.87	382.51	1,263.00
14	42	16	OPERATING SUPPLIES	6,910.00	18,412.74	5,547.74	12,865.00	4,630.00
14	42	17	POSTAGE	254.00	171.53	109.84	61.69	170.00
14	42	20	LEGAL SERVICES	2,500.00	3,867.50	867.50	3,000.00	2,500.00
14	42	22	REPAIRS & MAINTENANCE	800.00	834.01	834.01	-	850.00
14	42	23	VEHICLE EXPENSE	12,340.00	75,886.09	5,317.09	70,569.00	13,894.00
14	42	26	TRAVEL & MEETINGS	10,100.00	16,008.84	10,008.84	6,000.00	15,900.00
14	42	27	INSURANCE & BONDS	25,764.00	25,243.19	25,108.19	135.00	27,528.00
14	42	28	UTILITIES	2,002.00	3,009.82	1,549.82	1,460.00	2,926.00
14	42	29	TELEPHONE	5,027.00	5,942.90	3,548.90	2,394.00	5,292.00
14	42	30	PUBLISHING & ADS	230.00	732.35	677.35	55.00	190.00
14	42	31	DUES & SUBSCRIPTIONS	4,685.00	18,822.75	2,747.75	16,075.00	8,795.00
14	42	32	PERMITS & FEES	-	-	-	-	-
14	42	33	DATA PROCESSING	28,070.00	24,329.83	11,779.83	12,550.00	22,978.00
14	42	40	MISCELLANEOUS	-	-	-	-	-
14	42	42	CONTRACT SERVICES	-	6,890.80	6,890.80	-	-
14	42	44	HUMAN SERVICES	1,075.00	1,621.67	921.67	700.00	800.00
			TOTAL FIXED COSTS					713,521.00
			REVENUE-FIXED COSTS					0.00
14	42	70	CAPITAL OUTLAY	-	-	-	-	-
			PUBLIC SAFETY	576,561.00	576,561.00	312,122.88	268,102.20	713,521.00
					(0.00)	102,853.30		0.00
					316,175.49			

				2022	2022	13	2023	
FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET

GENERAL FUND - PARKS								
16	31	03	SALES TAX - TOWN	132,100.00	113,480.98	67,759.98	45,721.00	150,915.00
16	33	07	SEVERANCE TAX	1,300.00	4,021.41	4,021.41		4,000.00
16	33	08	MINERAL LEASING	6,680.00	10,330.31	10,330.31		10,300.00
16	35	01	RENTS & ROYALTIES	10,472.00	9,305.00	4,500.00	4,805.00	7,582.00
16	35	09	PARK CONTRIBUTIONS	-	200.00	25,200.00	(25,000.00)	-
16	35	04	GRANT REVENUE	34,040.00	1,214.30	1,214.30	-	18,000.00
				184,592.00	138,552.00	113,026.00	25,526.00	190,797.00

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022		2022	13	2023
				BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET
GENERAL FUND - PARKS								
16	46	3+	CURRENT PAYROLL	90,752.00	75,596.50	53,068.44	22,527.52	82,682.00
16	46	10	WORK COMP	1,820.00	2,376.00	2,376.00		2,566.00
16	46	02	CONTRACT LABOR	-	100.00	100.00	-	-
16	46	15	OFFICE SUPPLIES	-	10.17	10.17	-	25.00
16	46	16	OPERATING SUPPLIES	6,107.00	6,582.81	5,117.49	1,465.32	5,685.00
16	46	17	POSTAGE	50.00	50.00	50.00	-	50.00
16	46	20	LEGAL SERVICES	-	-	-	-	-
16	46	22	REPAIRS & MAINTENANCE	14,728.00	6,960.17	4,765.24	2,194.93	9,325.00
16	46	23	VEHICLE EXPENSE	4,475.00	3,664.11	2,709.09	955.02	2,900.00
16	46	24	RENTALS	725.00	1,040.00	540.00	500.00	550.00
16	46	25	SHOP EXPENSE	1,595.00	1,080.36	688.68	391.68	1,150.00
16	46	26	TRAVEL & MEETINGS	-	-	-	-	-
16	46	27	INSURANCE & BONDS	4,300.00	5,108.17	5,108.17	-	5,534.00
16	46	28	UTILITIES	7,895.00	8,949.64	6,602.28	2,347.36	9,000.00
16	46	29	TELEPHONE	709.00	510.31	359.63	150.68	480.00
16	46	30	PUBLISHING & ADS	146.00	38.85	38.85	-	100.00
16	46	32	FEES & PERMITS	750.00	748.45	748.45	-	750.00
16	46	40	MISCELLANEOUS	-	-	-	-	-
16	46	42	CONTRACT SERVICES	3,000.00	2,505.49	2,505.49	-	3,000.00
TOTAL FIXED COSTS								123,797.00
REVENUE-FIXED COSTS								67,000.00
16	46	70	CAPITAL OUTLAY	13,500.00	-	-	-	45,750.00
16	46	75	GRANT PROJECTS	34,040.00	23,230.97	23,230.97	-	21,250.00
16	49	99	TRANSFER IN - (OUT)	-	-	-	-	-
PARKS				184,592.00	138,552.00	108,018.95	30,532.51	190,797.00
						5,007.05	(5,006.51)	(0.00)
						109,464.27		

			2022		2022	13	2023	
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET	
GENERAL FUND - STREETS								
20	31	03	SALES TAX - TOWN	127,388.00	139,118.48	68,365.71	70,752.77	89,192.00
20	31	05	SALES TAX-STATE		16,328.63	16,328.63		28,980.00
20	31	07	FRANCHISE TAX	61,375.00	50,257.41	39,167.86	11,089.55	62,075.00
20	32	02	MISCELLANEOUS PERMITS	1,450.00	1,706.65	1,706.65	-	1,450.00
20	33	01	HIGHWAY USERS TAX	49,916.00	39,099.88	21,599.88	17,500.00	49,916.00
20	33	10	ROAD & BRIDGE	8,050.00	7,926.55	7,926.55		8,050.00
			GRANT REVENUE	18,250.00	-	-		
			RESERVE	18,250.00	-	-		192,000.00
20	35	02	MOTOR FUEL TAX REFUND	1,875.00	582.48	582.48		
				286,554.00	255,020.08	155,677.76	99,342.32	431,663.00

			2022	2022	2022	2023
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	BUDGET

GENERAL FUND - STREETS								
20	45	1+	CURRENT PAYROLL	191,449.00	146,537.29	91,797.43	54,740.00	166,423.00
20	45	10	WORK COMP	3,570.00	4,542.00	4,542.00		4,905.00
20	45	02	CONTRACT LABOR		-	-		
20	45	15	OFFICE SUPPLIES	-	160.37	160.37	-	100.00
20	45	16	OPERATING SUPPLIES	625.00	1,734.42	1,639.42	95.00	1,920.00
20	45	17	POSTAGE	-	50.00	-	50.00	50.00
20	45	20	LEGAL & ENGINEERING SERV	36,755.00	260.00	135.00	125.00	500.00
20	45	22	REPAIRS & MAINTENANCE	8,510.00	19,323.00	9,545.00	9,778.00	10,500.00
20	45	23	VEHICLE EXPENSE	8,753.00	12,098.17	7,848.17	4,250.00	10,225.00
20	45	24	RENTALS	-	-	-		-
20	45	25	SHOP EXPENSE	6,083.00	13,910.33	3,035.33	10,875.00	4,380.00
20	45	26	TRAVEL & MEETINGS	-	956.67	956.67		-
20	45	27	INSURANCE & BONDS	3,905.00	3,745.91	3,745.91	-	4,330.00
20	45	28	UTILITIES	10,620.00	11,042.53	7,742.53	3,300.00	10,750.00
20	45	29	TELEPHONE	709.00	1,123.09	963.09	160.00	480.00
20	45	30	PUBLISHING & ADS	75.00	88.85	38.85	50.00	100.00
20	45	31	DUES & SUBSCRIPTIONS	-	-	-	-	-
20	45	32	FEES & PERMITS	-	-	-		-
20	45	40	MISCELLANEOUS	-	-	-		-
20	45	42	SNOW REMOVAL	15,500.00	39,447.45	8,297.45	31,150.00	25,000.00
20	45	44	STREET CLEANING	-	-	-		-
			TOTAL FIXED COSTS					239,663.00
			REVENUE-FIXED COSTS					192,000.00
20	45	70	CAPITAL OUTLAY	-	-	-	-	-
20	45	99	TRANSFERS	-	-	-		192,000.00
			STREETS	286,554.00	255,020.08	140,447.22	114,573.00	431,663.00
				-	-	15,230.54		(0.00)
					192,009.71			

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022 BUDGET	ACTUAL + (13) DEC	2022 ACTUAL	13 DEC	2023 BUDGET
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GENERAL FUND - BRIDGE								
24	35	04	INTEREST INCOME	300.00	4,818.08	4,818.08	2,600.00	5,000.00
24	35	13	BRIDGE RESERVE	40,000.00	40,000.00	40,000.00		40,000.00
24	39	99	RESERVES	80,000.00	-	-		80,000.00
				120,300.00	44,818.08	44,818.08	2,600.00	125,000.00

GENERAL FUND - BRIDGE								
24	45	22	BRIDGE REPAIR	120,300.00	-	-		125,000.00
				120,300.00	-	-	-	125,000.00
				-	44,818.08	44,818.08	2,600.00	-
						229,524.76		

		2022		2022	13	2023
FUND TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET

GENERAL FUND SUMMARY						
GENERAL BEGINNING RESERVE		563,528.00	980,742.00	980,742.00		980,742.00
GENERAL INCOME		2,046,200.79	1,332,608.78	958,228.35		3,825,497.07
GENERAL EXPENSE		2,046,200.79	1,284,367.17	762,874.22		3,825,497.07
AUDIT ADJUSTMENT						
NET CHANGE		-	48,241.61	195,354.13		(0.00)
GENERAL ENDING RESERVE		563,528.00	1,028,983.61	1,176,096.13	-	980,742.00
LESS CLASSIFIED FUND BALANCE						
NONSPENDABLE						
RESTRICTED						
TABOR		61,386.02		28,746.85		114,764.91
COMMITTED						
BRIDGE RESERVE		110,868.00		231,168.00		110,868.00
AIRPORT						
ASSIGNED						
CAPITAL PURCHASES						
CAPITAL PROJECTS						
TOTAL CLASSIFIED FUND BAL		172,254.02		259,914.85		225,632.91
UNASSIGNED FUND BAL						
EST UNASSIGNED		391,273.98		916,181.28		755,109.09
	10%	204,620.08		76,287.42		382,549.71
	25%	511,550.20		190,718.56		956,374.27
	50%	1,023,100.40		381,437.11		1,912,748.54

			2022		2022	13	2023
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET
GENERAL FUND - STREET CAPITAL							
22	31	03	SALES TAX - TOWN	4,000.00	-	-	-
			OPERATIONAL TAX	117,000.00	165,945.00	93,945.00	192,000.00
22	32	01	LICENSE FEES		9,200.00	9,200.00	9,200.00
			CDOT GRANT				792,961.00
			TRANSFER STREETS		-	-	192,000.00
			TRANSFER CAPITAL	244,325.79	-	-	346,000.00
22	39	99	RESERVES	163,043.00	-	-	316,922.43
			528,368.79	175,145.00	103,145.00	72,000.00	1,849,083.43
22	45	70	STREET CAPITAL	528,368.79	-	-	1,849,083.43
			528,368.79	-	-	-	1,849,083.43
			-	175,145.00	103,145.00	72,000.00	-
					141,777.43		
			BEGINNING RESERVE		141,777.43	141,777.43	-
			INCOME	528,368.79	175,145.00	103,145.00	1,849,083.43
			EXPENSE	528,368.79	-	-	1,849,083.43
			AUDIT ADJUSTMENT				
			NET CHANGE	-	175,145.00	103,145.00	-
			ENDING RESERVE	-	316,922.43	244,922.43	-

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL + (13) DEC	2022 ACTUAL	13 DEC	2023 BUDGET
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GENERAL FUND - SIDEWALK								
26	30	01	SIDEWALK REVENUE	31,068.00	30,171.93	17,671.93	12,500.00	31,068.00
26	39	99	RESERVES	33,035.00	-	-	-	63,214.65
TOTAL INCOME				64,103.00	30,171.93	17,671.93	12,500.00	94,282.65
26	45	22	REPAIRS & MAINTENANCE	64,103.00	-	-	-	13,750.00
26	45	70	CAPITAL OUTLAY	-	-	-	-	80,532.65
TOTAL EXPENDITURES				64,103.00	-	-	-	94,282.65
				-		17,671.93	12,500.00	-
BEGINNING RESERVE				-	33,042.72	33,042.72		-
INCOME				64,103.00	30,171.93	17,671.93		94,282.65
EXPENSE				64,103.00	-	-		94,282.65
AUDIT ADJUSTMENT								
NET CHANGE				-	30,171.93	17,671.93		-
ENDING RESERVE				-	63,214.65	50,714.65		-

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL + (13) DEC	2022 ACTUAL	13 DEC	2023 BUDGET
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PASS THROUGH GRANT FUND						
30 35 04		460,000.00		-		460,000.00
	TOTAL INCOME	460,000.00		-		460,000.00
30 46 20		460,000.00		-		460,000.00
	TOTAL EXPENDITURES	460,000.00		-		460,000.00
		-		-		-
	BEGINNING RESERVE	-		-		-
	INCOME	460,000.00		-		460,000.00
	EXPENSE	460,000.00		-		460,000.00
	AUDIT ADJUSTMENT	-		-		-
	NET CHANGE	-		-		-
	ENDING RESERVE	-		-		-

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022		2022	13	2023
				BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET
CONSERVATION TRUST FUND								
40	38	01	CONSERVATION TRUST	8,500.00	9,463.19	4,663.19	4,800.00	9,500.00
40	38	02	INTEREST	15.00	13.21	8.21	5.00	15.00
			RESERVES	17,067.00		-	-	7,232.00
			TOTAL INCOME	25,582.00	9,476.40	4,671.40	4,805.00	16,747.00
40	46	20	EXPENDITURES-CTF	25,582.00	19,476.40	-	19,476.40	16,747.00
40	46	99	TRANSFER	-	-	-	-	-
			TOTAL EXPENDITURES	25,582.00	19,476.40	-	38,952.80	16,747.00
				-	(10,000.00)	4,671.40	(34,147.80)	-
			CONS TRUST BEGINNING RESERVE		17,232.00	17,331.89		-
			CONS TRUST INCOME	25,582.00	9,476.40	4,671.40		16,747.00
			CONS TRUST EXPENSE	25,582.00	19,476.40	-		16,747.00
			AUDIT ADJUSTMENT					
			NET CHANGE	-	(10,000.00)	4,671.40		-
			CONS TRUST ENDING RESERVE	-	7,232.00	22,003.29		-

			2022		2022	13	2023
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET
CAPITAL IMPROVEMENT FUND							
50	31	03	SALES TAX - CAP. IMPROVEMENTS	234,000.00	255,549.73	153,349.73	298,524.00
50	31	06	AIRPORT	7,650.00	7,650.00	5,100.00	7,650.00
50	39	99	RESERVES	492,258.00	-	-	599,271.00
TOTAL INCOME			733,908.00	263,199.73	158,449.73	104,750.00	905,445.00
50	70	20	CAPITAL OUTLAY	421,740.00	131,974.66	16,974.66	491,603.00
			ADMINISTRATION				MASTER PLAN BUILDING EXT CARPET KITCHEN INT DOORS STORAGE UPSTAIRS
			PUBLIC SAFETY				RECONFIGURE VEHICLE ELECTRIC UTV
			PUBLIC WORKS				SHOP REPAIR VEHICLE 90,000.00 TOOLS TOOLBOX WATER/VAC TR STORAGE STORAGE BOX 25,000.00 ST OVERLAY
50	70	20	AIRPORT	19,842.00	-	-	67,842.00
50	70	99	TRANSFERS	244,326.00	-	-	346,000.00
TOTAL EXPENDITURES			685,908.00	131,974.66	16,974.66	115,000.00	905,445.00
			48,000.00	131,225.07	141,475.07	(10,250.00)	-
CAPITAL FUND BEGINNING RESERVE					468,046.72	468,046.72	-
CAPITAL INCOME				733,908.00	263,199.73	158,449.73	905,445.00
CAPITAL EXPENSE				685,908.00	131,974.66	16,974.66	905,445.00
AUDIT ADJUSTMENT							
NET CHANGE				48,000.00	131,225.07	141,475.07	(0.00)
CAPITAL FUND ENDING RESERVE				48,000.00	599,271.79	609,521.79	(0.00)
LESS CLASSIFIED FUND BALANCE							
RESTRICTED : TABOR							
COMMITTED							
			AIRPORT	48,000.00	60,192.00	60,192.00	-
TOTAL CLASSIFIED FUND BAL			48,000.00	60,192.00	60,192.00		-
UNASSIGNED FUND BAL			-	539,079.79	549,329.79		(0.00)

			2022		2022	13	2023
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET

WATER FUND - INCOME								
60	36	01	WATER CHARGES-BASE RATE	694,824.00	760,169.68	595,169.68	165,000.00	788,352.00
60	36	04	STANDBY TAP FEES	50,676.00	54,698.80	41,798.80	12,900.00	56,856.00
			BASE RATE INCREASE	155,664.00	-	-		107,502.00
60	36	02	WATER CHARGES-USAGE	270,621.00	216,123.64	174,123.64	42,000.00	310,240.00
			USAGE RATE INCREASE		-			123,657.00
60	36	03	SALES & SERVICES	7,000.00	1,686.52	1,161.52	525.00	2,000.00
60	36	05	BULK WATER	6,025.00	6,074.00	4,574.00	1,500.00	7,600.00
60	36	07	GRANT FUNDS	704,732.00	184,616.39	184,616.39	-	704,732.00
60	36	09	PENALTIES	350.00	5,875.00	4,075.00	1,800.00	7,500.00
60	36	12	RENTS	1,000.00	1,000.00	1,000.00	-	1,000.00
			RESERVES	335,500.00	-	-	-	
WATER INCOME				2,558,533.00	1,230,244.03	1,006,519.03	223,725.00	2,109,439.00

			2022		2022	13	2023
FUND TYPE	ACCT	ACCOUNT DESCRIPTION	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET

WATER FUND - EXPENDITURES								
60	50	2+	CURRENT PAYROLL	267,419.00	185,148.97	124,108.21	61,038.64	375,987.00
60	50	44	NORRIS RETIREMENT	20,160.00	18,480.00	12,880.00	5,600.00	13,440.00
60	50	10	WORK COMP	3,315.00	3,776.00	3,776.00	-	4,080.00
60	50	15	OFFICE SUPPLIES	415.00	1,017.19	917.19	100.00	1,125.00
60	50	16	OPERATING SUPPLIES	23,415.00	32,536.71	32,001.35	535.36	32,300.00
60	50	17	POSTAGE	5,550.00	5,160.75	3,742.22	1,418.53	5,760.00
60	50	20	LEGAL & ENGINEERING SERVICES	28,000.00	16,702.11	16,702.11	-	26,000.00
60	50	21	AUDIT	12,500.00	12,500.00	-	12,500.00	13,000.00
60	50	22	REPAIRS & MAINTENANCE	227,750.00	243,975.29	119,510.03	124,465.26	157,146.00
60	50	23	VEHICLE EXPENSE	20,360.00	8,243.34	2,443.34	5,800.00	9,000.00
60	50	24	RENTALS	-	360.00	360.00	-	400.00
60	50	25	SHOP EXPENSE	1,950.00	5,090.39	2,905.39	2,185.00	5,000.00
60	50	26	TRAVEL & MEETINGS	1,200.00	1,534.66	1,034.66	500.00	2,240.00
60	50	27	INSURANCE & BONDS	27,550.00	26,389.56	26,389.56	-	28,625.00
60	50	28	UTILITIES	34,654.00	31,025.47	22,225.47	8,800.00	30,600.00
60	50	29	TELEPHONE	5,088.00	5,072.96	3,648.96	1,424.00	4,812.00
60	50	30	PUBLISHING & ADS	200.00	441.31	241.31	200.00	425.00
60	50	31	DUES & SUBSCRIPTIONS	20,658.00	22,380.00	17,250.00	5,130.00	20,670.00
60	50	32	FEES & PERMITS	12,015.00	9,766.20	7,241.20	2,525.00	11,900.00
60	50	33	DATA PROCESSING	29,630.00	36,517.89	30,032.89	6,485.00	21,200.00
60	50	42	CONTRACT SERVICES	-	68,467.62	63,967.62	4,500.00	18,000.00
60	50	50	WATER POWER AUTHORITY LOAN	191,225.00	173,818.91	173,818.91	-	192,500.00
60	50	51	DRINKING WATER REVOLVING FUND	23,344.00	23,343.70	11,671.70	11,672.00	23,345.00
60	50	52	FCNB INTERIM FINANCING	-	495.00	495.00	-	495.00
TOTAL FIXED COSTS								
REVENUE-FIXED COSTS								
60	50	70	CAPITAL OUTLAY	1,278,395.00	-	-	-	-
60	50	71	PASS THRU	-	-	-	-	-
60	50	75	GRANT PROJECTS	-	-	-	-	677,732.00
60	50	99	TRANSFER IN - (OUT)	-	-	-	-	-
60	59	90	DEPRECIATION	323,740.00	298,000.00	-	298,000.00	310,000.00
WATER EXPENDITURES				2,558,533.00	1,230,244.03	677,363.12	552,878.79	1,985,782.00
				-	-	329,155.91		123,657.00

		2022	2022	13	2023
FUND TYPE ACCT	ACCOUNT DESCRIPTION	BUDGET	ACTUAL + (13) DEC	DEC	BUDGET

WATER FUND - SUMMARY					
	WATER BEGINNING RESERVE	610,788.00	610,788.00	610,788.00	610,788.00
	WATER INCOME	2,558,533.00	1,230,244.03	1,006,519.03	2,109,439.00
	WATER EXPENSE	2,558,533.00	1,230,244.03	677,363.12	1,985,782.00
	NET CHANGE	-	-	329,155.91	123,657.00
	WATER ENDING RESERVE	610,788.00	610,788.00	939,943.91	734,445.00
	AVAILABLE RESOURCES	610,788.00	610,788.00	939,943.91	734,445.00
SOURCE (USE) OF FUNDS					
LESS CLASSIFIED FUND BALANCE					
RESTRICTED					
COMMITTED					
	DEBT RESERVE (3MO)	639,633.25		169,340.78	496,445.00
	10% DEBT PAYMENT RES				238,000.00
ASSIGNED					
	TOTAL CLASSIFIED FUND BAL	639,633.25		169,340.78	734,445.00
	UNASSIGNED FUND BAL	(28,845.25)		770,603.13	0.00
	EST UNASSIGNED	255,853.30		67,736.31	198,578.20
		639,633.25		169,340.78	496,445.50
		1,279,266.50		338,681.56	992,891.00
DEBT RATIO CALCULATION					
	OPERATING REVENUE	2,558,533.00			2,109,439.00
	OPERATING EXPENDITURES	2,558,533.00			1,985,782.00
	NET	-			123,657.00
	ADJUSTMENT	-			-
	NET AFTER ADJ	-			238,000.00
	DEBT SERVICE	214,569.00			216,340.00
	CALCULATED COVERAGE RATIO	0.00%			110.01%
	REQUIRED RATIO	110%			110%

			2022		2022	13	2023
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET

SEWER FUND - INCOME								
70	37	01	SEWER CHARGES - RECEIVED	536,856.00	531,245.03	398,045.03	133,200.00	536,856.00
70	37	01	INCREASE		-	-		222,804.00
70	37	04	SEWER TAPS	5,000.00	5,000.00	5,000.00		10,000.00
70	37	09	INTEREST	400.00	6,010.77	3,699.77	2,311.00	8,630.00
			SANITATION INCOME	542,256.00	542,255.80	406,744.80	135,511.00	778,290.00

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022		2022	13	2023
				BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET
SEWER FUND - EXPENDITURES								
70	51	+1	CURRENT PAYROLL	135,048.00	96,187.44	68,475.48	27,711.13	228,395.00
70	51	02	CONTRACT LABOR		-	-		
70	51	10	WORK COMP	975.00	1,027.00	1,027.00		1,150.00
70	51	15	OFFICE SUPPLIES	50.00	910.09	810.09	100.00	900.00
70	51	16	OPERATING SUPPLIES	16,605.00	15,676.30	12,499.96	3,176.34	16,105.00
70	51	17	POSTAGE	2,695.00	2,653.55	1,852.74	800.81	2,800.00
70	51	20	LEGAL & ENGINEERING SERV	1,000.00	-	-	-	1,000.00
70	51	21	AUDIT	4,500.00	4,500.00	-	4,500.00	5,000.00
70	51	22	REPAIRS & MAINTENANCE	59,965.00	43,496.34	26,986.95	16,509.39	112,734.00
70	51	23	VEHICLE EXPENSE	20,300.00	7,362.98	2,672.48	4,690.50	11,388.00
70	51	24	RENTALS	-	3,520.00	3,520.00	-	-
70	51	25	SHOP EXPENSE	6,130.00	4,947.13	2,427.77	2,519.36	3,225.00
70	51	26	TRAVEL & MEETINGS	2,400.00	1,263.18	963.18	300.00	2,400.00
70	51	27	INSURANCE & BONDS	11,195.00	10,901.01	9,841.01	1,060.00	12,045.00
70	51	28	UTILITIES	35,951.00	37,021.60	23,009.90	14,011.70	37,050.00
70	51	29	TELEPHONE	1,973.00	1,917.36	1,389.16	528.20	1,956.00
70	51	30	PUBLISHING & ADS	140.00	73.52	23.52	50.00	50.00
70	51	31	DUES & SUBSCRIPTIONS	560.00	571.40	571.40	-	572.00
70	51	32	FEES & PERMITS	7,382.00	6,736.50	4,770.50	1,966.00	6,520.00
70	51	33	DATA PROCESSING	13,650.00	10,880.92	8,306.92	2,574.00	12,275.00
70	51	40	MISCELLANEOUS	-	-	-	-	-
70	51	41	WRITEOFF-UNCOLLECTABLE	-	-	-	-	-
70	51	42	CONTRACT SERVICE	-	-	-	-	-
70	51	43	GAGING STATION	4,100.00	2,865.00	2,865.00	-	4,100.00
70	51	54	DEBT SERVICE	108,625.00	98,000.00	74,000.00	24,000.00	108,625.00
TOTAL FIXED COSTS								568,290.00
REVENUE - FIXED COSTS								210,000.00
70	51	70	CAPITAL OUTLAY		191,744.48	141,744.48	50,000.00	100,000.00
70	51	71	PASS THRU FUNDS	-	-	-	-	-
70	51	99	TRANSFER IN - (OUT)	-	-	-	-	-
70	59	90	DEPRECIATION	109,012.00	-	-	-	110,000.00
SEWER EXPENDITURES				542,256.00	542,255.80	387,757.54	154,497.43	778,290.00
				-	-	18,987.26	(18,986.43)	(0.00)

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL + (13) DEC	2022 ACTUAL	13 DEC	2023 BUDGET
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SEWER FUND -SUMMARY						
	SEWER BEGINNING RESERVE	461,740.91	668,912.00	668,912.00		668,912.00
	SEWER INCOME	542,256.00	542,255.80	406,744.80		778,290.00
	SEWER EXPENSE	542,256.00	542,255.80	387,757.54		778,290.00
	NET CHANGE	-	-	18,987.26		(0.00)
	AUDIT ADJUSTMENT					
	SEWER ENDING RESERVE	461,740.91	668,912.00	687,899.26		668,912.00
	SOURCE (USE) OF FUNDS					
	LESS CLASSIFIED FUND BALANCE					
	RESTRICTED					
	COMMITTED					
	DEPRICIATION	102,000.00		102,004.00		102,000.00
	DEBT RESERVE (BMO)	135,564.00		96,939.39		194,572.50
	10% DEBT PAYMENT RES	101,040.00		101,040.00		101,040.00
	ASSIGNED					
	TOTAL CLASSIFIED FUND BAL	338,604.00		299,983.39		397,612.50
	UNASSIGNED FUND BAL	123,136.91		387,915.88		271,299.50
	EST UNASSIGNED	54,225.60		38,775.75		77,829.00
		135,564.00		96,939.39		194,572.50
		271,128.00		193,878.77		389,145.00

			2022		2022	13	2023
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET

TRASH FUND - INCOME							
80	37	02	GARBAGE FEES - RECEIVED	254,340.00	246,798.51	185,298.51	247,325.00
80	37	02	INCREASE		-	-	83,010.00
80	37	03	SALES & SERVICE	10,000.00	2,139.00	1,659.00	2,400.00
80	39	99	RESERVE	18,760.00	-	-	
			INCOME	283,100.00	248,937.51	186,957.51	332,735.00

			2022		2022	13	2023	
FUND	TYPE	ACCT	BUDGET	ACTUAL + (13) DEC	ACTUAL	DEC	BUDGET	
TRASH FUND - EXPENDITURES								
80	52	3+	CURRENT PAYROLL	174,850.00	152,048.43	112,225.52	39,823.76	222,106.00
80	50	02	CONTRACT LABOR	-	50.00	50.00	-	-
80	52	10	WORK COMP	6,250.00	5,196.00	5,196.00	-	5,625.00
80	52	15	OFFICE SUPPLIES	160.00	401.41	401.41	-	499.00
80	52	16	OPERATING SUPPLIES	1,205.00	2,136.84	1,878.84	258.00	1,905.00
80	52	17	POSTAGE	1,793.00	1,598.33	1,168.33	430.00	1,750.00
80	52	20	LEGAL SERVICES	-	-	-	-	-
80	52	21	AUDIT	4,500.00	4,500.00	-	4,500.00	4,000.00
80	52	22	REPAIRS & MAINTENANCE	1,600.00	369.61	369.61	-	100.00
80	52	23	VEHICLE EXPENSE	16,760.00	20,409.61	16,359.61	4,050.00	21,280.00
80	52	24	RENTALS	-	-	-	-	-
80	52	25	SHOP EXPENSE	1,420.00	1,654.64	1,654.64	-	1,725.00
80	52	26	TRAVEL & MEETINGS	-	-	-	-	-
80	52	27	INSURANCE & BONDS	6,695.00	6,900.39	6,725.39	175.00	7,410.00
80	52	28	UTILITIES	2,671.00	2,710.18	1,858.18	852.00	3,429.00
80	52	29	TELEPHONE	750.00	509.63	359.63	150.00	480.00
80	52	30	PUBLISHING & ADS	140.00	138.86	38.86	100.00	200.00
80	52	33	DATA PROCESSING	2,740.00	3,055.23	1,563.23	1,492.00	2,980.00
80	52	40	MISCELLANEOUS	-	-	-	-	-
80	52	41	WRITEOFF-UNCOLLECTABLE	-	-	-	-	-
80	52	42	LANDFILL FEES	37,320.00	36,895.75	27,295.75	9,600.00	38,000.00
80	52	43	CLEAN-UP DAY	3,000.00	4,173.60	4,173.60	-	-
80	52	43	ROOP EXCAVATING	-	-	-	-	-
			TOTAL FIXED COSTS					311,489.00
			REVENUE - FIXED COSTS					21,246.00
80	52	70	CAPITAL OUTLAY	3,600.00	-	-	-	3,600.00
80	52	70	GRANT MATCH	-	-	-	-	-
80	52	71	PASS THRU FUNDS	-	-	-	-	-
80	52	99	TRANSFER	-	-	-	-	-
80	59	90	DEPRECIATION	17,646.00	17,646.00	-	17,646.00	17,646.00
			TRASH EXPENDITURES	283,100.00	260,394.51	181,318.60	79,076.76	332,735.00
				(11,457.00)	5,638.91	(17,096.76)		(0.00)

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2022 BUDGET	ACTUAL + (13) DEC	2022 ACTUAL	13 DEC	2023 BUDGET
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TRASH FUND - SUMMARY								
			GARBAGE BEGINNING RESERVE	109,382.02	142,652.00	142,652.00		131,195.00
			GARBAGE INCOME	283,100.00	248,937.51	186,957.51		332,735.00
			GARBAGE EXPENSE	283,100.00	260,394.51	181,318.60		332,735.00
			AUDIT ADJUSTMENT					-
			NET CHANGE	-	(11,457.00)	5,638.91		(0.00)
			GARBAGE ENDING RESERVE	109,382.02	131,195.00	148,290.91		131,195.00
			CAPITAL PURCHASES					
			TOTAL CLASSIFIED FUND BAL	-		-		-
			UNASSIGNED FUND BAL	109,382.02		148,290.91		131,195.00
			EST UNASSIGNED	28,310.00		18,131.86		33,273.50
		25%		70,775.00		45,329.65		83,183.75
		50%		141,550.00		90,659.30		166,367.50

DEBT

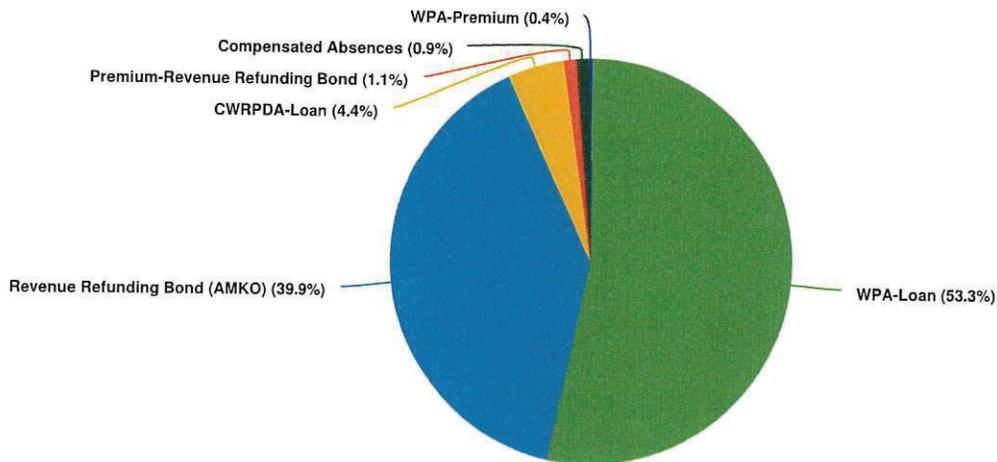
Debt Snapshot



\$4,140,221

\$2,189 (0.05% vs. 2019 year)

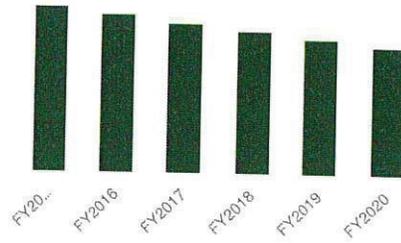
Debt by Type



Debt	FY2020 Actual
WPA-Loan	\$2,205,438
WPA-Premium	\$17,358
CWRPDA-Loan	\$183,623
RUS-Loan	\$0
Line of Credit	\$0
Capital Lease-Equipment	\$0
Compensated Absences	\$37,622
Revenue Refunding Bond (AMKO)	\$1,650,000
Premium-Revenue Refunding Bond	\$46,180
Total Debt:	\$4,140,221

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.



WPA-Loan

WPA-Loan

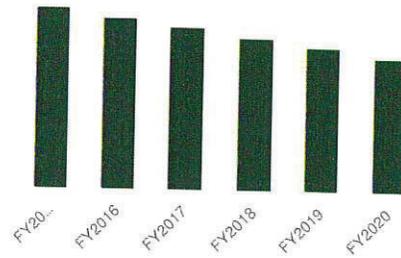
Total WPA-Loan:

FY2020

—
\$2,205,438
\$2,205,438

WPA-Premium

The loan balance includes a premium of \$25,431, which will be amortized over the life of the loan on a straight line basis. Yearly amortization will be \$1,211. The remaining premium balance is \$18,569 as of December 31, 2019.



WPA-Premium

WPA-Premium

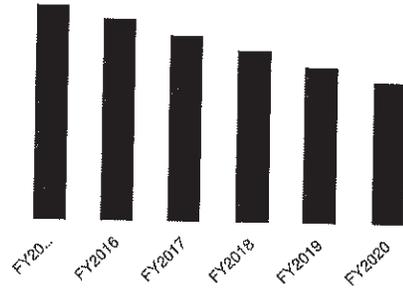
Total WPA-Premium:

FY2020

—
\$17,358
\$17,358

CWRPDA-Loan

The Town has a loan agreement with the Colorado Water Resources and Power Development Authority (CWRPDA), which originally enabled the Town to borrow up to \$448,200 at 1.75% interest annually, with payments of \$23,343 per year. The purpose of the loan was for upgrades to the lower water treatment plant. The project was completed in 2011, and the Town is no longer able to draw on the loan agreement. The Town pledged its net revenue from the operation of the water utility for repayment of the loan in the amount of approximately \$338,000 through 2029. Pledged revenues received during 2019 were \$23,343. The proportion of the pledged revenue to total related revenues is not estimable because annual total fees collected fluctuate. The Town is required to provide rates and charges in order to maintain coverage of 110% of the debt service due on the governmental agency bond coming due in each calendar year. As of December 31, 2019, the Town borrowed \$395,969, of which the Town has made principal payments of \$192,478. Principal and interest payments for the years following December 31, 2019 are as follows:



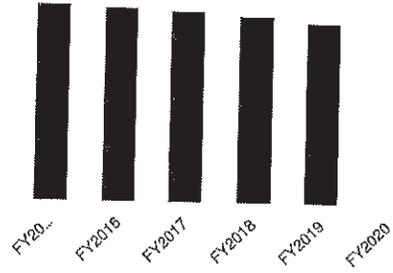
	Principal	Interest	Total
2020	\$19,869	\$3,475	\$23,344
2021	\$20,218	\$3,125	\$23,344
2022	\$20,573	\$2,770	\$23,344
2023	\$20,935	\$2,408	\$23,344
2024	\$21,303	\$2,040	\$23,344
2025 - 2029	\$100,593	\$4,452	\$105,045
Total	\$203,491	\$18,270	\$221,761

CWRPDA-Loan	FY2020
CWRPDA-Loan	
Total CWRPDA-Loan:	\$183,623

RUS-Loan

In 2020, the Town paid off this RUS-Loan with the proceeds from AMKO Refunding Bond Series 2020A.

The Town has an obligation to the U.S. Department of Agriculture's Rural Utilities Service (RUS), bearing interest at 4.375%. The bonds are payable in semi-annual installments of \$50,521, including interest, and are collateralized by the sewer system's pledged revenues through 2046, which is approximately \$3,250,000. Pledged revenues received amounted to \$101,042 during the year. The proportion of the pledged revenue to total sewer revenue is not estimable because annual total fees collected fluctuate. The purpose of the bonds was for construction improvements to the wastewater treatment plant and collection system. Principal and interest payments for the years following December 31, 2019 are as follows:



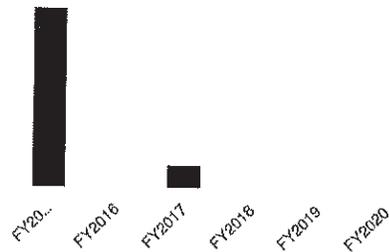
	Principal	Interest	Total
2020	\$38,290	\$62,752	\$101,042
2021	\$34,065	\$66,977	\$101,042
2022	\$35,586	\$65,456	\$101,042
2023	\$37,174	\$63,868	\$101,042
2024	\$38,833	\$62,209	\$101,042
2025 - 2029	\$221,769	\$283,441	\$505,210
2030 - 2034	\$275,887	\$229,323	\$505,210
2035 - 2039	\$343,210	\$162,000	\$505,210
2040 - 2044	\$426,962	\$78,248	\$505,210
2045 - 2046	\$111,975	\$4,208	\$116,153
Total	\$1,563,721	\$1,078,482	\$2,642,203

This loan requires a debt service reserve.

	FY2020
RUS-Loan	
RUS-Loan	\$0
Total RUS-Loan:	\$0

Line of Credit

The Town had a \$200,000 working-capital line of credit with an interest rate of 1.55% and a maturity date of July 2020. As of December 31, 2019, there was \$0.00 outstanding balance on the line of credit.



Line of Credit

Line of Credit

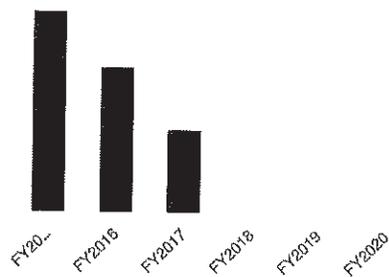
Total Line of Credit:

FY2020

—
\$0
\$0

Capital Lease-Equipment

The Town has entered into three capital lease commitments effective May and June 2014 in order to acquire public safety and public works vehicles and equipment. Monthly payments on the capital leases range from approximately \$550 to \$700 per lease. All leases are for 60 months, with maturity dates in May and June 2019. These leases were paid off during 2018.



Capital Lease-Equipment

Capital Lease-Equipment

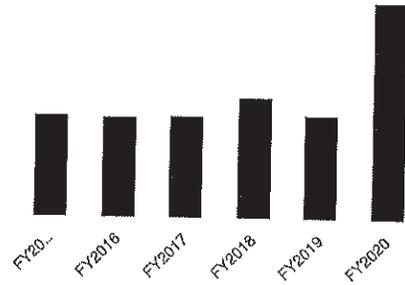
Total Capital Lease-Equipment:

FY2020

—
\$0
\$0

Compensated Absences

Governments typically provide paid leave benefits to their employees, such as vacation leave and sick leave. Often, those benefits accumulate and employees are paid for some or all of their unpaid leave when they terminate employment. Statement 16 defined compensated absences in paragraph 1 as "absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave." In addition, pre-agenda research indicated some governments provide paid time off (PTO) and compensatory time off.



Statement 16 required that governments generally recognize a liability for compensated absences because employees are entitled to time off or a cash payment in exchange for services already rendered at the financial statement date. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, included compensated absences as an example of a long-term liability.

Statement 16 distinguished between different types of paid leave, providing different guidance for vacation leave and sick leave. Although many governments continue to provide those benefits separately, the use of PTO has become more common since Statement 16 was issued. With PTO, employees may use their accrued hours of paid leave for either vacation or sick time. Therefore, the distinction between vacation and sick leave in Statement 16 does not apply when governments provide PTO. Statement 16 allows for governments to choose one of two methods for accruing a liability for sick leave: termination payment method or vesting method.

Statement 34 requires compensated absences to be included in the disclosures of long-term liabilities. Those disclosures include increases and decreases during the year (separately presented) and the portion that is due within one year.

Compensated Absences	FY2020
Compensated Absences	\$37,622
Total Compensated Absences:	\$37,622

Revenue Refunding Bond (AMKO)

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.



FY2020

Revenue Refunding Bond (AMKO)

Revenue Refunding Bond (AMKO)

Total Revenue Refunding Bond (AMKO):

FY2020

—
\$1,650,000

\$1,650,000

Premium-Revenue Refunding Bond

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.



FY2020

Premium-Revenue Refunding Bond

Premium-Revenue Refunding Bond

Total Premium-Revenue Refunding Bond:

FY2020

—
\$46,180

\$46,180

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CT is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

	<p>Lawyer Contract Approval</p>
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Summary:

Possible Motion:

Motion by: _____ 2nd: _____ vote: _____

Vote:	Trustee Knutson	Trustee Markle	Trustee Smith
Trustee Stelter	Trustee Valentine	Trustee Weber	Mayor Bachran (Tie)

CONTRACT FOR TOWN ATTORNEY

This Contract between the TOWN OF PAONIA (“Town”) and the law firm of KELLY PC (“Attorney”) is as follows:

WITNESSETH:

WHEREAS, the Town is in need of a Town Attorney; and

WHEREAS, the attorneys of Kelly PC are duly licensed attorneys in the State of Colorado, and Kelly PC is willing and able to serve as Town Attorney;

THEREFORE, in consideration of the mutual covenants hereinafter contained, the parties hereby agree as follows:

1. Appointment. The Town hereby appoints the Attorney as Town Attorney for the Town of Paonia and Attorney hereby accepts the position of Town Attorney. It is understood that the work of the Town Attorney will be performed by Nicolas Cotton-Baez or others in the firm designated by ~~him-her~~, but that Mr. Cotton-Baez shall be principally responsible to the Board of Trustees for that work.

2. Term. The services to be performed by the Attorney began pursuant to that engagement letter between the Attorney and the Town dated September 14, 2022, shall continue pursuant to the terms of this Contract, shall begin upon appointment to the position of Town Attorney and shall terminate on the Attorney’s removal or resignation.

3. Removal or Resignation. Attorney shall serve at the pleasure of the Board of Trustees and may be removed from the position of Town Attorney at any time by affirmative vote of a majority of the membership of the Board of Trustees, the removal to take effect upon written notice to the Attorney. Attorney expressly waives any rights to a charge in writing or an opportunity for a hearing prior to removal. Attorney shall be automatically removed from the position upon the appointment by the Board of Trustees of a different Town Attorney.

Attorney may voluntarily resign as Town Attorney by providing at least sixty (60) days’ advance written notice to the Board of Trustees, unless a shorter notice period is agreed to by the Board of Trustees.

4. Services. The Attorney shall perform all duties of the Town Attorney for Paonia required by Constitution, statute, or ordinance, and shall perform other legal services as requested by the Board of Trustees or by such Town officers or employees as designated by the Board of Trustees.

5. Compensation. The Town agrees to pay the Attorney for all services and expenses under this Contract at the rates set from time to time by the Attorney. Current billing rates are set forth in the “Appendix A - Fee Schedule,” attached hereto and incorporated herein by this reference. Attorney generally evaluates rates on an annual basis, and will provide the Town with a minimum of sixty (60) days’ advance notice in writing of any increase. Attorney agrees not to

increase rates to the Town until January 1, 2024 or to increase rates more than once in any calendar year during the term of this Contract. The Attorney agrees to bill the Town monthly, indicating the services performed, the time expended thereon, and the dates of service. The Town agrees to timely make any billing inquiries to Attorney and to pay all undisputed invoices in full within thirty (30) days of receipt.

6. Outside Legal Counsel. The Town may employ, at the Town’s expense, outside the terms of this Contract, other legal counsel determined to be necessary by the Board of Trustees.

7. Amendment. Any amendment to this Contract shall be in writing and agreed to by the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Contract on the dates shown.

KELLY PC

TOWN OF PAONIA, COLORADO

By: _____
Kathleen Kelly, President

By: _____
Mary Bachran, Mayor

Date

Date

ATTEST

By: _____
Amanda Mojarro, Deputy Town Clerk

Date

APPENDIX A – FEE SCHEDULE

General Legal Services:

Attorney time \$213.00 per hour

~~*Attorney shall not increase hourly rates prior to January 1, 2024. Prior to any increase of hourly rates on or after January 1, 2024, Attorney shall provide the Town with sixty (60) days' written notice.~~

Commented [NC1]: Moved into Section 5 of the Agreement.

Expenses:

Mileage Current IRS reimbursement rate
Travel Time Travel will be billed one-way.

CONTRACT FOR TOWN ATTORNEY

This Contract between the TOWN OF PAONIA (“Town”) and the law firm of KELLY PC (“Attorney”) is as follows:

WITNESSETH:

WHEREAS, the Town is in need of a Town Attorney; and

WHEREAS, the attorneys of Kelly PC are duly licensed attorneys in the State of Colorado, and Kelly PC is willing and able to serve as Town Attorney;

THEREFORE, in consideration of the mutual covenants hereinafter contained, the parties hereby agree as follows:

1. Appointment. The Town hereby appoints the Attorney as Town Attorney for the Town of Paonia and Attorney hereby accepts the position of Town Attorney. It is understood that the work of the Town Attorney will be performed by Nicolas Cotton-Baez or others in the firm designated by her, but that Mr. Cotton-Baez shall be principally responsible to the Board of Trustees for that work.

2. Term. The services to be performed by the Attorney shall begin upon appointment to the position of Town Attorney and shall terminate on the Attorney’s removal or resignation.

3. Removal or Resignation. Attorney shall serve at the pleasure of the Board of Trustees and may be removed from the position of Town Attorney at any time by affirmative vote of a majority of the membership of the Board of Trustees, the removal to take effect upon written notice to the Attorney. Attorney expressly waives any rights to a charge in writing or an opportunity for a hearing prior to removal. Attorney shall be automatically removed from the position upon the appointment by the Board of Trustees of a different Town Attorney.

Attorney may voluntarily resign as Town Attorney by providing at least sixty (60) days’ advance written notice to the Board of Trustees, unless a shorter notice period is agreed to by the Board of Trustees.

4. Services. The Attorney shall perform all duties of the Town Attorney for Paonia required by Constitution, statute, or ordinance, and shall perform other legal services as requested by the Board of Trustees or by such Town officers or employees as designated by the Board of Trustees.

5. Compensation. The Town agrees to pay the Attorney for all services and expenses under this Contract at the rates set forth in the “Appendix A - Fee Schedule,” attached hereto and incorporated herein by this reference. The Attorney agrees to bill the Town monthly, indicating the services performed, the time expended thereon, and the dates of service.

6. Outside Legal Counsel. The Town may employ, at the Town’s expense, outside the terms of this Contract, other legal counsel determined to be necessary by the Board of Trustees.

7. Amendment. Any amendment to this Contract shall be in writing and agreed to by the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Contract on the dates shown.

KELLY PC

TOWN OF PAONIA, COLORADO

By: _____
Kathleen Kelly, President

By: _____
Mary Bachran, Mayor

Date

Date

ATTEST

By: _____
Corinne Ferguson, Town Clerk

Date

APPENDIX A – FEE SCHEDULE

General Legal Services:

Attorney time \$213.00 per hour

*Attorney shall not increase hourly rates prior to January 1, 2024. Prior to any increase of hourly rates on or after January 1, 2024, Attorney shall provide the Town with sixty (60) days' written notice.

Expenses:

Mileage Current IRS reimbursement rate
Travel Time Travel will be billed one-way.

Commented [NC1]: Mary: We stated 60 days in the engagement letter so that the firm may consider inflationary fee increases based on the Q3 Consumer Price Index. To the extent it might help, since I started at the firm in 2017, I've never seen fees increase more than once in a calendar year.

TOWN OF PAONIA REQUEST TO BE PLACED ON AGENDA

PO Box 460
Paonia, CO 81428
970/527-4101
paonia@townofpaonia.com

Here are things you need to know:

- You must contact the Town Administrator or Town Clerk prior to coming to the Board. Quite often the issue can be resolved by staff action.
- No charges or complaints against *individual* employees should be made. Such charges or complaints should be sent to the employee's Department Head in writing with your signature.
- Remarks that discriminate against anyone or adversely reflect upon the race, color, ancestry, religious creed, national origin, political affiliation, disability, sex, or marital status of any person are *out of order* and may end the speaker's privilege to address the Board.
- Defamatory, abusive remarks or profanity are *out of order* and will not be tolerated.

Please complete the following information and return this form no later than the Monday, a week prior to the Board meeting to the above address or bring it to the Town Hall at 214 Grand Avenue.

Office hours are Monday through Friday, 8:00 a.m. to 4:30 p.m.

Regular Board meetings are scheduled for the second and fourth Tuesdays of each month.

Name of person making presentation: AMY DE LUCA NPVCC president

Organization, if speaking on behalf of a group: NPV Creative Coalition

Is this a request for Board action? Yes No

Please provide a summary of your comments:

In 2020 we took the fair outdoors and its been a tremendous success! We can accommodate more vendors/members and be in a safe outdoor setting for the public. Set-up & break down exceed 5hrs.

What staff member have you spoken to about this? Please summarize your discussion:

Sam / Corinne - just dates & appropriate paperwork needed

Contact information:

Name: Amy DeLuca NPVCC

Mailing Address: po box 143
paonia co 81428

E-mail: cirquepaonia@gmail.com

Daytime Phone: 805-798-4806

+ nfvcreativecoalition@gmail

Office Use Only:
Received: _____
Approved for Agenda: _____
Board Meeting Date: <u>11.8.2022</u>

Town of Paonia

Application for Street Closure

Organization Name: NFVCC 30TH Annual Holiday Art Fair
Address: PO Box 143 Paonia Co
Contact Person: Amy DeLuca Telephone #: 805-798-4806

Date of Requested Street Closure: Saturday Dec. 3rd, 2022

Start Time	End Time	Street(s) and Block(s) Requested for Closure
8am	5pm	200 block of Grand between 2nd - 3rd

** actual event hrs. are 10-4p. we need 2 hrs before & 1 hr. after to setup/break-down*

Number of Participants Expected: 300

I have read the attached Street Closure Ordinance 2002-06 and fully accept all responsibilities required by the Town for this street closure. Attached to this application are the following:

- ◇ A copy of general liability insurance policy;
- ◇ A check in the amount of \$25.00 per hour of street closure (minimum one hour, maximum charge, 4 consecutive hours)
- ◇ A check in the amount of \$125.00 for deposit to be held by the Town of Paonia
- ◇ (The deposit will be returned to the applicant following the event in full if the street(s) are in the same condition prior to closure);
- ◇ Written proof of notification to all adjoining property owners and businesses; and
- ◇ Written description of any vending and/or commercial activity occurring during the event.

Applicant Signature:

Amy DeLuca Date: 10-10-22

Comments from Chief of Police or Proxy: _____

Town of Paonia Use Only		
[] Approved	[] Denied	Date: _____
Signed: _____		

ORDINANCE NO. 2002-06

AN ORDINANCE OF THE TOWN OF PAONIA, COLORADO, AMENDING ORDINANCE NO. 2001-12 REGARDING STREET CLOSURE, THE CONDITIONS UPON WHICH ALLOWED AND THE PROCEDURES APPLICABLE AND PRELIMINARY THERETO.

WHEREAS, the Board of Trustees of the Town of Paonia, Colorado, have received comments of criticism of portions of Ordinance No. 2001-12 involving the closure of streets within the Town, and

WHEREAS, the Board of Trustees wishes to establish the conditions and procedures upon which a Street Closure permit may issue.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Paonia, Colorado, as follows:

STREET CLOSURE PERMITS:

A. Persons and/or organizations requesting a parade or other event involving street closure within the Town limits must apply in writing to the Town Clerk for a Street Closure Permit. The Town Clerk shall submit such application to the Chief of Police, for comment, and to the Town Manager for review and denial or approval by the Town Manager.

B. The issuance of a Street Closure Permit shall be in accordance with applicable provisions herein, the provisions for street closure as set forth below, and any applicable provisions of the Ordinances of the Town regarding the private usage of public property. Such Permits are revocable by the Town Manager, the Mayor or Mayor Pro Tem.

C. The fee for submittal of a Street Closure Permit application shall be paid at the rate of \$25.00. per hour of street closure, with a minimum of \$25.00 and a maximum of a \$100.00 fee. Additionally, there shall be a \$125.00 deposit, which deposit shall be returned to the applicant subsequent to the event and upon Town Manager determination that the street and adjoining area is returned to the same condition as prior to the closure.

D. The application shall be submitted no less than thirty (30) days in advance of the event.

E. The Town Manager shall not approve any street closure if the Town does not have sufficient resources to properly manage the event in a manner consistent with the preservation of the public peace, health and safety and to provide for adequate traffic

**30TH ANNUAL PAONIA HOLIDAY ART FAIR
SATURDAY, DECEMBER 3RD, 2022 -10AM-4PM**

October 13, 2022

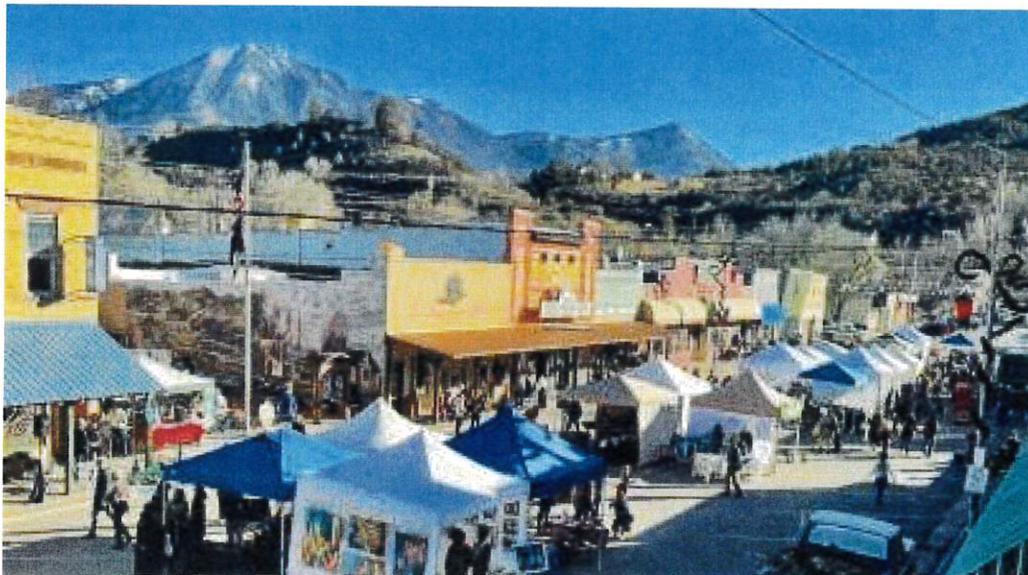
Dear Downtown Businesses,

North Fork Valley Creative Coalition is excited to organize the 30th Annual Paonia Holiday Art Fair from 10am to 4pm on Saturday, December 3rd, 2022. We intend to carry the tradition of hosting the open-air market in the street on the 200 block of Grand Ave in downtown Paonia. The street will be filled with arts and crafts vendors as well as value-added food producers and nonprofit activities.

Please let us know if you would like to participate in the fair by offering sidewalk sales or specials. We would love to highlight your business in our marketing campaign. We support economic development on Grand Ave., business's report of record sales on street closures days at the Fair and during Mt.Harvest. We look forward to working with you to create a fun and prosperous holiday weekend for all!

Sincerely,

Susie Kaldis Lowe, *Marketing Coordinator*, North Fork Valley Creative Coalition
susiekaldis@gmail.com | Cell: 970-275-3453 | www.northforkcreative.org



North Fork Valley Creative Coalition is a 501c3 nonprofit organization whose mission is to foster the development of a vibrant community and diverse creative economy through arts & agriculture in the North Fork Valley of Delta County, Colorado. EIN# 46-2288267

OFFICE OF THE SECRETARY OF STATE
OF THE STATE OF COLORADO

CERTIFICATE OF FACT OF GOOD STANDING

I, Jena Griswold, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

North Fork Valley Creative Coalition, Inc

is a

Nonprofit Corporation

formed or registered on 08/04/2012 under the law of Colorado, has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 20121427405 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 06/01/2022 that have been posted, and by documents delivered to this office electronically through 06/02/2022 @ 18:35:31 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 06/02/2022 @ 18:35:31 in accordance with applicable law. This certificate is assigned Confirmation Number 14066661 .

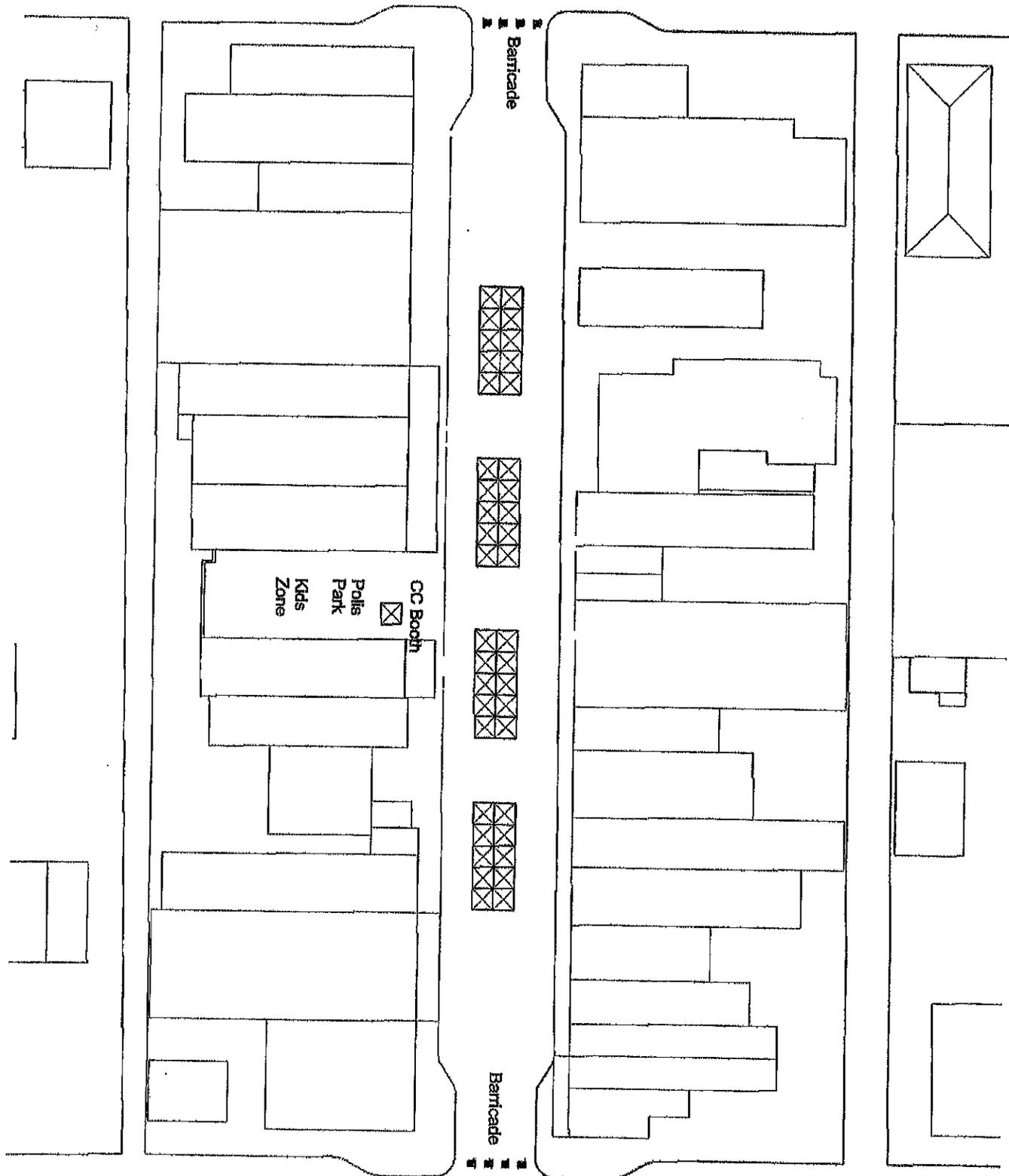


Jena Griswold

Secretary of State of the State of Colorado

*****End of Certificate*****
Notice: A certificate issued electronically from the Colorado Secretary of State's Web site is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Validate a Certificate page of the Secretary of State's Web site, <http://www.sos.state.co.us/biz/CertificateSearchCriteria.do> entering the certificate's confirmation number displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate. For more information, visit our Web site, <http://www.sos.state.co.us/> click "Businesses, trademarks, trade names" and select "Frequently Asked Questions."

3rd St



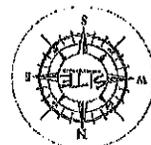
2nd St

01

a

PROJECT
 Holliday Art Fair
 Paonia Creative Coalition

DRAWN BY
 Judd Klei



From: Erin Rae Hooper <erinraehooper@gmail.com>
Sent: Monday, November 7, 2022 10:34 AM
To: Mary B <maryb@townofpaonia.com>; Amy Dowe <amydowe@rmi.net>; Frederick Zimmer <frederick@elementaldb.com>
Subject: 223 Grand ave balcony

Good morning Mary,

We are Amy Dowe and Erin Hooper, owners of 223 Grand Avenue and we are very confused and concerned to learn that there is another potential issue regarding the balcony for our building.

We began this project two years ago with extensive plans provided, reviewed, revised, and agreed upon. The balcony has been present since the inception of our project. Our initial agreement was for a 7 foot deep balcony and believing our plans to be in compliance, in good faith, we continued at great expense to engineer, purchase all of the materials necessary, install an entry door which required changing the building brickwork, and have a custom hand crafted metal railing started. The expense of the balcony to date is in excess of \$18,000. We have also gone thru extensive scrutiny throughout this process of our building's comprehensive renovation as reflected by the fees paid to the town on our building permit.

We learned recently that an oversight had been made regarding the parameters of the code related to the dimensions of the balcony which was in conflict with our original agreement . To be in compliance with the code, the planned 7 foot deep balcony would need to be limited to 4 feet in depth. After further consideration, we agreed in written email exchange with Corinne, to reduce the depth of the balcony to 48 inches. We did this with the knowledge and acceptance that some of the materials purchased thus far would be in excess and a loss for us financially. Once again, we had the balcony re-engineered at our expense to be in compliance and have done so, with the written approval of Corinne Ferguson. To quote Mr. Reardon, " ...I do believe that Corinne was acting in good faith and considered this to be a slam dunk when reviewing this thru the lens of 'Existing, Non-Conforming Features' and with Chapter 32 of the IBC" Corinne additionally offered via email to waive further fees to be incurred thru Dan Reardon for review and inspection, due to the admitted confusion on the part of the town, acknowledging the great additional expense we have incurred in this mishap.

We were shocked on late Friday afternoon to learn of this issue and that we would be on the upcoming town council agenda; we then went over to the town in person to inquire and found that the town had closed early. We do not understand why we have not been consulted regarding this and included in the meeting. We therefore have no time to explore whether we are in need of legal advice and guidance; we sincerely hope that will not be warranted. Upon exploring, we do not see any minutes or video of the last meeting and after opening the packet for this upcoming meeting, we see no reference to our project therein. We are very confused, uncomfortable and concerned that the rules keep changing at great expense to us and we want to be able to trust that our agreements are honored and reliable and that we are treated fairly.

We ask that you acknowledge that we have already compromised from our original plans for the 7 foot deep balcony. We also ask that you keep the current agreement for the 4 foot deep balcony without any further changes or difficulties. We would like to move ahead trusting that our agreements are safe and honored. We are excited and appreciative to be part of this community and to come to completion of the restoration of 223 Grand ave.

Sincerely,

Amy Dowe
Erin Hooper
Community Collective, LLC

AGENDA SUMMARY FORM



Executive Session- Executive session pursuant to C.R.S. Section 24-6-402(4)(b) for a conference with the Town Attorney for purposes of receiving legal advice on specific legal questions pertaining to land use and building approvals and use of public right-of-way.

Summary:

Vote:	Trustee Knutson	Trustee Markle	Trustee Smith
Trustee Stelter	Trustee Valentine	Trustee Weber	Mayor Bachran (Tie)

MEMORANDUM

TO: Corinne Ferguson, Town Administrator/Clerk

FROM: Monique Ferguson, Underwriting Administrative Assistant *M.F.*

DATE: October 25, 2022

SUBJECT: Town of Paonia 2023 Certificates of Insurance Renewal

Attached is a list of all Certificates of Insurance that were issued on your entity's behalf from January 1, 2022 to October 13, 2022. In preparation for the 2023 Certificates of Insurance renewal, please review the attached list and indicate any additions, deletions or changes to the Certificates.

In order to provide faster delivery time to the Certificate Holder, please review the attached spreadsheet for Certificates that have a Default Delivery of **Mail or Fax**, if possible, please provide an email address.

If any certificates reference a specific date in 2022 and you do not indicate the revised date the event will take place in 2023, the certificate will not be issued. If you do not indicate any other changes, we will issue the remaining Certificates of Insurance as shown for the 2023 renewal year.

Please return either a copy of the attached list, with any changes indicated, or the attached letter indicating that you have no known changes by **Tuesday, November 22, 2022** to:

Monique Ferguson, Underwriting Administrative Assistant
3665 Cherry Creek North Drive
Denver, CO 80209
Email: Moniquef@cirsa.org

If you have any questions regarding this list or would like an electronic version in Microsoft Excel format, contact your underwriting representative at (303) 757-5475 or (800) 228-7136.



CIRSA
2023 Certificates of Insurance Renewal

Town of Paonia

We have reviewed the attached list of 2022 Certificates of Insurance to be renewed for 2023 and we have no known changes.

Signature: _____

Title: _____

Date: _____

Return this form by **Tuesday, November 22, 2022**. An e-mailed, faxed or mailed copy is acceptable. Please return to:

Monique Ferguson, Underwriting Administrative Assistant
3665 Cherry Creek North Drive
Denver, CO 80209
Fax: (303) 757-8950 or (800) 850-8950
Email: Moniquef@cirsa.org

Member	Full Entity Name	CNID	Certificate Type	Certificate Holder Name	Certificate Holder Name 2	Attention	Address Line1	Address Line2	City	State	Zip	Fax	Email	Default Delivery	Description
Paonia	Town of Paonia	64282880	Liability Add'l Insured & Property Loss Payee (22/23)	Wagner Rents			3071 Dolores Way		Carbondale	CO	81623			MAIL	Certificate Holder is Additional Insured on Liability and Loss Payee on Property if required by contract. As respects rental of equipment. Property coverage includes physical damage coverage for rented and/or leased equipment. Coverage is provided on full replacement cost basis.
Paonia	Town of Paonia	64286849	Liability Proof and Property Proof (22/23)	USDA Rural Development		Lori Schroyer	760 Bent Avenue		Las Animas	CO	81054		Lori.schroyer@co.usda.gov	EMAIL	As respects for Case #05 015-0709.
Paonia	Town of Paonia	64362877	Property only Proof (22/23)	Benson Brothers Equipment		Pam	21240 Austin Road		Austin	CO	81410	1-970-835-8567	bensonbrothersequipment@hotmail.com	EMAIL	As respects rental of equipment.
Paonia	Town of Paonia	64284301	Liability Add'l Insured and Property Proof (22/23)	Honnen Equipment		Tony Bradshaw	2358 I-70 Frontage Road		Grand Junction	CO	81428			MAIL	Certificate Holder is Additional Insured on Liability Policies if required by contract. As respects rental of equipment.

October 25, 2022

Corinne Ferguson, Town Administrator/Clerk
Town of Paonia
P.O. Box 460
Paonia, CO 81428

SUBJECT: Excess Crime 2023 Renewal Quote, Acceptance Form and Plan Information

Dear Corinne:

Enclosed is the Excess Crime quotation for 2023. Coverage is placed through a master program specially designed and negotiated for CIRSA with AIG. Coverage is provided for Employee Dishonesty, Money and Securities, Forgery or Alteration, and Computer Fraud.

Your entity's quote options are shown on the attached Notice of Acceptance/Rejection of Quotation form. AIG has made this quote conditional upon their being no material change in risk between the date of this letter and the inception date of the proposed coverage.

The Plan Information provides a general summary of the coverages. All coverages are governed by the terms, conditions, exclusions, and limitations stated in the applicable coverage documents. **The enclosed Plan Information summary should not be relied on as a substitute for review of those coverage documents.** If the enclosed information is not adequate for you to make a decision about participating in the coverage for 2023, please do not hesitate to contact your underwriting representative.

This quote is for coverage effective January 1, 2023, through December 31, 2023.

Please note, the carrier participation guidelines have changed. If you decline or do not respond to the 2023 quote on or before Tuesday, November 22, 2022, the due date noted below, you will not be able to join this program until the 2024 policy term.

This coverage is optional. Your entity is not required to purchase this coverage.

For coverage effective January 1, 2023, please return the Notice of Acceptance/Rejection of Quotation form no later than Tuesday, November 22, 2022.

Sincerely,



Jessica M. Cowlishaw, CIC
Senior Underwriting Representative

Enclosures



**2023 EXCESS CRIME COVERAGE
NOTICE OF ACCEPTANCE/REJECTION OF QUOTATION**

The Town of Paonia

- does wish to purchase a limit of \$500,000 in Excess Crime coverage for the annual premium of **\$ 400**.

- does wish to purchase a limit of \$2,000,000 in Excess Crime coverage for the annual premium of **\$ 825**.

- does wish to purchase a limit of \$5,000,000 in Excess Crime coverage for the annual premium of **\$1,700**.

- does not wish to purchase Excess Crime coverage at this time. We understand this declination means that we will not be eligible to join this program again until 2024.

Signature: _____

Title: _____

Date: _____

**Signature must be that of the Mayor, Manager, Clerk, or equivalent
(such as President of a Special District).**

This is NOT a bill. An invoice will be sent January 1, 2023.

2023 EXCESS CRIME COVERAGE PLAN (Optional)

Coverage: Employee Dishonesty including Faithful Performance of Duties Coverage, Money and Securities (Loss Inside/Outside the Premises) Coverage, Forgery or Alteration Coverage, Computer Fraud Coverage, Funds Transfer Fraud Coverage, Impersonation Fraud Coverage and Money Orders and Counterfeit Paper Currency Coverage.

Limits: Members have the option of selecting limits of \$500,000 per occurrence, \$2,000,000 per occurrence, or \$5,000,000 per occurrence.*

** For members who have experienced claims that have been reported to AIG in the past few years, AIG may elect not to quote higher limit policies at their discretion.*

<u>Sublimits</u>	<u>\$500,000 Policy</u>	<u>\$2,000,000 Policy</u>	<u>\$5,000,000 Policy</u>
Impersonation Fraud	\$100,000	\$100,000	\$100,000
Credit, Debit or Charge Card Forgery	\$500,000	\$1,000,000	\$2,500,000
Prior Theft or Dishonesty	\$25,000	\$25,000	\$25,000

Employee Dishonesty including Faithful Performance of Duties: Loss or damage to money, securities, and property other than money and securities resulting directly from a dishonest act committed by an employee or from the failure of an employee to perform duties faithfully or account for monies and property received.

Loss Inside Premises: Loss of money or securities or property other than money or securities from theft, disappearance, robbery or destruction within the entity’s premises or banking premises.

Loss of, and loss from damage to, a locked safe, vault, cash register, cash box, or cash drawer located in the premises resulting directly from an actual or attempted theft of or unlawful entry into those containers.

Loss from damage to any of the premises or its exterior resulting directly from an actual or attempted theft of money or securities.

Loss Outside Premises: Loss of money and securities of the entity from theft, disappearance, robbery or destruction outside the premises in the care and custody of a messenger, custodian, or any armored vehicle company.

Forgery or Alteration: Loss resulting from forgery or alteration of any checks, drafts, promissory notes, or similar written promises, orders or directions to pay a certain sum in money.

Computer Fraud: The theft of money and securities following and directly related to the use of any computer to fraudulently cause a transfer of that property from inside the entity’s premises to a person or place outside the premises.

Funds Transfer Fraud/ Impersonation Fraud: Loss resulting from loss of “funds” resulting directly from a fraudulent instruction to transfer, pay or deliver funds from your transfer account. Loss resulting from loss of “funds” resulting directly from a “fraudulent instruction” or receipt of a “fraudulent instruction” from a purported vendor, which advises you that the vendor’s bank account information has been changed and you suffer a loss of “funds”. Please note sublimit for Impersonation Fraud on the first page of this document.

Money Orders/ Counterfeit Paper Currency: Loss due to nonpayment upon presentation of any money order issued by any post office or express company which the entity accepted in good faith in exchange for merchandise, money or services.

Loss due to the entity’s good faith acceptance of counterfeit United States currency, during the regular course of business.

Claims: AIG is handling the processing of claims. Claims should be reported in one of the following manners:

Send Notification of Loss in a formal letter indicating the Who, What, When and Where of the claim to the following. Be sure to include the policy number in your correspondence.

Mail: AIG, Financial Lines Claims
P.O. Box 25947
Shawnee Mission, KS 66225

Fax: (866) 227-1750
Email: c-claim@AIG.com

This information is provided only as a general summary of the coverages that apply or are available to CIRSA members. All coverages are governed by the terms, conditions, exclusions, and limits stated in the applicable coverage documents. **This summary should not be relied on as a substitute for review of those documents.**

October 25, 2022

Corinne Ferguson, Town Administrator/Clerk
Town of Paonia
P.O. Box 460
Paonia, CO 81428

SUBJECT: No-Fault Water Line Rupture and/or Sewer Back-up Coverage 2023 Quote, Plan Information and Acceptance/Rejection Form

Dear Corinne,

Enclosed is the No-Fault Water Line Rupture and/or Sewer Back-up quotation for 2023. This coverage is being self-funded by CIRSA.

Your entity's quote options are shown on the attached Notice of Acceptance/Rejection of Quotation form.

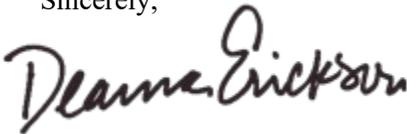
The Plan Information provides a general summary of the coverages. All coverages are governed by the terms, conditions, exclusions, and limitations stated in the applicable coverage documents. **The enclosed Plan Information summary should not be relied on as a substitute for review of those documents.** If the enclosed information is not adequate for you to make a decision about participating in the coverage for 2023, please do not hesitate to contact your underwriting representative.

This quote is for coverage effective January 1, 2023, through December 31, 2023. You may purchase this coverage at any time during the year and the contribution will be pro-rated based on the actual effective date chosen. **However, CIRSA must receive your acceptance letter at least five (5) working days prior to the effective date of coverage.**

This coverage is optional. Your entity is not required to purchase this coverage.

For coverage effective January 1, 2023, please return the Notice of Acceptance/Rejection of Quotation form no later than Tuesday, November 22, 2022.

Sincerely,



Deanna Erickson
Underwriting Representative

Enclosures



**2023 NO FAULT WATER LINE RUPTURE AND/OR SEWER BACK-UP COVERAGE
NOTICE OF ACCEPTANCE/REJECTION OF QUOTATION**

Town of Paonia

does wish to purchase No Fault Water Line Rupture and/or Sewer Back-up Coverage effective January 1, 2023. Please choose an option below:

Option I for an annual premium of **\$1,213.**

- \$ 2,500 Any one residential premises
- \$ 2,500 Any one commercial occupancy
- \$ 10,000 Annual Member Aggregate

Option II for an annual premium of **\$1,821.**

- \$ 5,000 Any one residential premises
- \$ 5,000 Any one commercial occupancy
- \$ 20,000 Annual Member Aggregate

Option III for an annual premium of **\$3,034.**

- \$ 10,000 Any one residential premises
- \$ 10,000 Any one commercial occupancy
- \$ 40,000 Annual Member Aggregate

does NOT wish to purchase No Fault Water Line Rupture and/or Sewer Back-up Coverage at this time.

Signature: _____

Title: _____

Date: _____

**Signature must be that of the Mayor, Manager, Clerk, or equivalent
(such as President of a Special District).**

This is NOT a bill. An invoice will be sent upon acceptance.

**2023 NO-FAULT WATER LINE RUPTURE AND/OR SEWER BACK-UP
COVERAGE PLAN (Optional)**

Coverage: Under liability lines coverage, an indemnity payment to a claimant is made only if an incident falls within a waiver provision in the Governmental Immunity Act and the member is at fault for the damage, such as a dangerous physical condition of the public water or sanitation system arising from the member’s faulty construction, operation, or maintenance. This optional coverage will pay a limited amount for damage, including cleanup costs to property of others, when the member has immunity or is otherwise not at fault for the damage.

This coverage is excess of any other valid collectible insurance available to the owners of the affected property. This coverage has been designed to help pay a claimant’s deductibles, up to the chosen sublimit per any one premises or commercial occupancy, listed below or to assist those without insurance with some of the damage costs or clean up expenses.

Limits: Members have the option of selecting the following limits of coverage:

- Option I \$ 2,500 Any one residential premises
- \$ 2,500 Any one commercial occupancy
- \$ 10,000 Annual Member Aggregate

- Option II \$ 5,000 Any one residential premises
- \$ 5,000 Any one commercial occupancy
- \$ 20,000 Annual Member Aggregate

- Option III \$ 10,000 Any one residential premises
- \$ 10,000 Any one commercial occupancy
- \$ 40,000 Annual Member Aggregate

Deductibles: \$0

Claims: Claims will be handled by the CIRSA Claims Department. Please report claims using the CIRSA on-line claims system or contact your assigned CIRSA Claims Representative.

This information is provided only as a general summary of the coverages that apply or are available to CIRSA members. All coverages are governed by the terms, conditions, exclusions, and limits stated in the applicable coverage documents. **This summary should not be relied on as a substitute for review of those documents.**

October 25, 2022

Corinne Ferguson, Town Administrator/Clerk
Town of Paonia
P.O. Box 460
Paonia, CO 81428

**SUBJECT: Volunteer Accident Medical Plan 2023
Program Plan Information and Data Collection Form**

Dear Corinne:

Enclosed are the plan information and data collection form documents pertaining to the 2023 Volunteer Accident Medical Plan (VAMP). Coverage is placed through a master program specially designed and negotiated for CIRSA with Wellfleet Insurance Company.

The 2023 VAMP rates are \$2.48 per volunteer (including uncompensated elected/appointed officials, when not covered by workers' compensation) and \$6.39 per volunteer unsworn rangers and/or patrol (i.e. Colorado Mounted Rangers). Your final 2023 premium is subject to audit. The rates are effective from January 1, 2023 through December 31, 2023.

The Plan Information provides a general summary of the coverages. All coverages are governed by the terms, conditions, exclusions, and limitations stated in the applicable coverage documents. **The enclosed Plan Information summary should not be relied on as a substitute for review of those documents.** If the enclosed information is not adequate for you to make a decision about participating in the coverage for 2023, please do not hesitate to contact your underwriting representative.

YOUR RECORD KEEPING OBLIGATIONS:

Your entity must keep a record of the individuals to be covered by the VAMP policy. **VAMP coverage will apply only to those individuals for whom the records are kept and only for the location, tasks or duties as described in those records.**

Your entity is required to keep records showing the individual's name, their position or activity, approximate number of hours worked, dates of service, description of duties and their volunteer status (i.e. volunteer or volunteer unsworn rangers and/or patrol). We cannot guarantee coverage if this information is not maintained.

Upon your acceptance of this coverage for 2023, we will forward a packet with a sample registration and roster form, with instructions, to you. The forms will be needed when completing the 2023 audit in January, 2024.

THE AGREEMENT:

Attached is an Data Collection Form for your entity's participation in the 2023 VAMP Program. You may purchase this coverage at any time during the year. **However, CIRSA must receive your acceptance letter at least two (2) working days prior to the effective date of coverage.** Your 2023 invoice will be based on the deposit information you provide.



Town of Paonia
Volunteer Accident Medical Plan 2023
Program Plan Information and Data Collection Form
October 25, 2022
Page 2

This coverage is optional. Your entity is not required to purchase this coverage.

For coverage effective January 1, 2023, please return the Data Collection Form no later than Tuesday, November 22, 2022.

Sincerely,



Catherine A. Wegman
Underwriting Representative

Enclosures



**BLANKET ACCIDENT INSURANCE DATA COLLECTION
VAMP POLICY NO. SPR0-50571-609
EFFECTIVE DATE: 1/1/2023**

Entity: Town of Paonia Department/Program Name: _____

Completed by/Title: _____ Phone Number: _____ Effective Date of Coverage: _____

Accident Medical Expense PRIMARY:	Accidental Death Benefit: <u>\$10,000</u>
Maximum Benefit Amount (per Injury): <u>\$50,000</u>	Accidental Dismemberment Benefit
Deductible Amount (per Injury): <u>\$ 0</u>	Principal Sum: <u>\$10,000</u>
Benefit Period: <u>52 Weeks</u>	Aggregate Limit: <u>\$250,000</u>
	Catastrophic Cash Benefit: <u>\$25,000</u>

Name of position or activity	Approximate number of hours per day or week per volunteer	Description of task or duties performed or assigned	Approximate number of volunteers per year

Deposit Premium Computations:

*Total number of volunteers:	Rate: \$2.48	Total: \$
*Total number of uncompensated elected appointed officials:	Rate: \$2.48	Total: \$
*Total number of volunteer unsworn rangers and/or patrol:	Rate: \$6.39	Total: \$

****PLEASE SEE ENCLOSED PLAN INFORMATION FOR ELIGIBILITY REQUIREMENTS**

Total Premium: \$ _____

Deposit Premiums will be adjusted by year-end audit based on actual usage of the program.

____ By submission of this application to CIRSA, the entity listed above hereby acknowledges and accepts the deposit premium and hereby requests the bindery of this coverage with Wellfleet Insurance Company.

____ The entity above rejects binding of this coverage for 2023.

Signature: _____ Date of Request: _____
(Signature be that of Mayor, Manager or Clerk)

***If additional pages of the application are used, please remember to include the additional numbers of participants in the computations for the total premium.**

This is NOT a bill. An invoice will be sent January 1, 2023.

2023 VOLUNTEER ACCIDENT MEDICAL COVERAGE PLAN (Optional)

Coverage: This optional coverage provides medical and accidental death and dismemberment (AD&D) coverage for non-statutory volunteers and volunteer unsworn rangers and/or patrol (i.e. Colorado Mounted Rangers) who are not covered by the Colorado Workers’ Compensation Act and who do not receive monetary remuneration. Coverage is offered to both Property/Casualty and Workers’ Compensation Pool members.

Uncompensated elected and appointed officials may also be eligible for this coverage if the member has met the filing requirements of the Division of Workers’ Compensation and is not providing Workers’ Compensation coverage for them.

<u>Limits:</u>	Accidental Death Benefit Amount:	\$ 10,000
	Accidental Dismemberment Benefit, Maximum Amount:	\$ 10,000
	Accidental Medical Expense Benefit (Primary):	\$ 50,000
	Dental Maximum (Per Tooth Per Accident):	\$ 250
	Aggregate Limit Per Occurrence:	\$ 250,000
	Catastrophic Cash (lump sum), Maximum Benefit:	\$ 25,000

Deductible: This plan has no deductible.

Premium Billing: A deposit premium will be billed effective the date your entity begins coverage under the policy. The deposit premium will be adjusted at the year-end audit based on actual participation members. Mid-year billings will be done if there is an addition of 15 or more participants to the program. All other additions will be adjusted at the year-end audit.

Record Keeping: Your entity is required to maintain registration or roster forms listing covered individuals throughout the year. These forms are to be used to determine your year-end audit actual participation numbers and to certify an individual is an individual covered by this policy should a claim occur. Please make sure each volunteer is listed only once on the registration or roster forms. Each individual volunteer or volunteer unsworn rangers and/or patrol must be listed on either a registration or roster form for coverage to apply. Sample registration or roster forms will be provided to assist you in this process.



Claims: Wellfleet Insurance Company administers the claims. Claim forms will be provided. Injured persons should be directed to the physician of their choice. Attach bills for medical expenses being claimed to the completed claim form and send directly to:

Wellfleet Insurance Company
1500 Main Street, 10th Floor
PO Box 15369
Springfield, MA 01115

Fax: (413) 733-4612
Attention: Claims Department

Email: customerservice@wellfleetinsurance.com

If you have any questions regarding claims, please call Wellfleet at (800) 633-7867.

This information is provided only as a general summary of the coverages that apply or are available to CIRSA members. All coverages are governed by the terms, conditions, exclusions, and limits stated in the applicable coverage documents. **This summary should not be relied on as a substitute for review of those document.**



AGENDA SUMMARY FORM

	<p>Contract with Interim Town Administrator</p>
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Summary:

Possible Motion:

Motion by: _____ 2nd: _____ vote: _____

Vote:	Trustee Knutson	Trustee Markle	Trustee Smith
Trustee Stelter	Trustee Valentine	Trustee Weber	Mayor Bachran (Tie)

Interim Town Administrator
Independent Contractor Agreement

This Interim Town Administrator Independent Contractor Agreement (“Agreement”) is entered into this 9th day of November, 2022, by and between the Town of Paonia, Colorado (from now on “Town”) and Sustainable Futures LLC (from now on “IA”).

WHEREAS, the Town is in need of an Interim Town Administrator during the transition to hiring a permanent Town Administrator to fill the open position; and,

WHEREAS, IA has formerly served as the Town Administrator for statutory towns, knows the position, and has the skill, aptitude, and ability to perform the functions required by the role of Administrator; and,

WHEREAS, the Town desires to obtain IA’s services temporarily; and,

WHEREAS, IA desires to assist the Town in this temporary period, and the Town understands that for financial reasons, IA requires the engagement to be for a period of no less than two (2) months.

NOW, THEREFORE, in consideration of the joint and mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto state and agree as follows:

1. **Term:** Commencing at 8:00 A.M on November 9, 2022, and continuing through at least January 7, 2023, IA shall assume the duties of and serve in the role of Town Administrator for the Town of Paonia, Colorado. The Board of Trustees of the Town (“BOT”) and IA may agree in writing, approved and executed with the same formality as this Agreement, to extend this Agreement for a mutually agreed upon period.

2. **Duties & Responsibilities:** IA shall assume all of the duties and responsibilities listed in the Paonia Municipal Code (“Town Code”), the Town Administrator job description, and any other duties or responsibilities assigned to her by the BOT that are common and expected duties and responsibilities placed on other Town Administrators of similar size towns in the State of Colorado; except that, IA shall have no authority to terminate any employees of the Town, and IA’s authority to bind the Town in any respect whatsoever, or to incur any debts or liabilities in the name of or on behalf of the Town shall be subject to the Town’s Purchasing Policies, or prior BOT approval, as applicable. In performing the services hereunder, IA shall be responsible for compliance with all applicable federal, state, and local laws, including the ordinances, resolutions, rules, and regulations of the Town.

3. **Representation:** IA designates Leslie Anne Klusmire as its principal in charge, and the sole person who shall be providing the services under this Agreement.

4. Compensation: IA shall be compensated at the rate of \$85 per hour, payable at such times and in such a manner as is consistent with the current payroll practices of the Town of Paonia. Checks should be made payable to Sustainable Futures LLC.

5. Travel: The Town shall reimburse the IA for hours spent traveling at \$70 per hour and mileage from her office in Monte Vista to the Town at the IRS rate for any travel required in connection with IA duties. The Town shall reimburse the total costs of lodging in Paonia. Lodging shall be provided if and when IA is working in Paonia for two or more consecutive days, Board meeting attendance requires her presence past 8 pm or for weather-related traffic concerns.

6. Conferences and training: If conferences or other necessary training to address a current issue town is facing is provided by the State of Colorado or other entities serving municipal government (such as the Municipal League or the City Manager’s Association), the Town shall pay for travel, lodging, and registration for the IA, provided IA first obtains the BOT’s prior written approval to attend such conference or training for the good of the Town.

7. Health, Disability, and Life Insurance Benefits: None

8. Retirement Benefits: None

9. Availability: IA may schedule her hours (average 24 per week) to have a Friday and Monday off, assuming there are no pressing or scheduled town matters. IA has informed the BOT that she will not be available Wednesday - Friday of the Thanksgiving holiday and Thursday to Monday of the Christmas holiday.

10. Other Benefits: Except as provided in this Agreement, IA shall not receive any benefits (e.g., auto allowance, telephone allowance, etc.) of any type from the Town.

11. Bonding: Pursuant to Section 2-9-50 of the Town Code, the BOT must require any person serving as Town Administrator to furnish a bond to the Town in such sum as it may determine conditioned upon his/her faithful performance of the duties of the office of Town Administrator. The BOT has determined the Town’s insurance policies provide coverage sufficient to set the sum of the bond at zero (0) dollars.

12. Contractor: It is the expressed intent of the parties that IA is an independent contractor and not the agent, employee, or servant of the Town and that:
 - A. IA will not be entitled to or receive employment benefits made available to regular full-time employees, including medical or retirement benefits, sick leave, disability

benefits, unemployment insurance benefits, paid vacation, or employee benefits of any kind.

B. IA shall be solely responsible for payment of all government withholdings regarding compensation received under this contract. IA shall be solely responsible for meeting all applicable withholding and tax requirements, including the employer’s tax. IA is not entitled to worker’s compensation or unemployment compensation benefits and is obligated to pay federal and state income tax on any money earned pursuant to this agreement. The contractor shall provide a W-9 form before commencing work.

C. Contractor will not combine her other business operations during any period she is working for and billing town in any way with the Town’s business operations. Each party shall maintain its operations separate and distinct.

D. It is understood that the IA is not to be treated as an employee under the provisions contained in the Town’s Personnel Policy.

E. IA will provide approximately 24 hours per week on average as the Town needs in any given week, which hours may be more or less adjusted up or down as needed. IA agrees to be onsite for the Regular Board meetings scheduled on the 2nd and 4th Tuesday evenings of the month. IA may perform other work remotely unless otherwise directed by the BOT.

13. Termination: If BOT terminates this Agreement for any reason not specifically stated in this Section, or for no reason at all, before the expiration of the term of this Agreement (January 7, 2023), then BOT shall immediately pay IA \$2040 per full week remaining under the term. However, if IA is terminated due partially or wholly on a conviction for a state criminal or federal act, other than traffic offenses, a misdemeanor traffic offense, Class 2 or 3 misdemeanors, petty offense, the Town has no obligation to pay beyond the last day for which services were performed. In addition, for work-related conduct which constitutes a material breach of this Agreement, or willful or wanton acts or resulting in gross negligence, the Town has no obligation to pay beyond the last day for which services were performed. IA may not terminate this Agreement for IA’s convenience.

14. Indemnification: To the extent permitted by law, and to the manner and extent required by the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, the Town shall defend, save harmless and indemnify IA from and against any claims against IA where the claim against the IA arises out of injuries sustained from an act or omission of the IA occurring during the performance of the IA’s services hereunder. To the extent permitted by law, IA shall defend, indemnify, and save harmless the Town from and against any claims arising out of the IA’s material breach of this Agreement, or willful and wanton conduct in the performance of the IA’s services hereunder.

15. Documents and Confidentiality: All computer input and output, analyses, plans, documents photographic images, tests, maps, surveys, electronic files and written

material of any kind generated or obtained in the performance of this Agreement or developed for the Town in performance of IA's services hereunder, are and shall remain the sole and exclusive property of the Town. All such materials shall be promptly provided to the Town upon request therefor and at the time of termination of this Agreement, without charge or expense to the Town. IA shall not use or disclose confidential information of the Town for purposes unrelated to performance of this Agreement without the Town's written consent. "Confidential information of the Town" means information (i) clearly marked confidential, (ii) prohibited from disclosure under the Colorado Open Records Act, (iii) required by law to be kept confidential, or (iv) that could compromise the Town's negotiating position or subject the Town to liability if disclosed. Confidential Information shall not include information which is in the public domain through other means.

16. Entire Agreement: This Contractor Agreement constitutes the entire agreement between the parties, integrates all the terms and conditions mentioned herein or incidental hereto, and supersedes all negotiations or previous agreements between the parties concerning all or any part of the subject matter hereof.
17. Waiver: Failure of either party at any time to require the performance of any provisions of this contractor Agreement shall not limit the parties' right to enforce the provision, nor shall any waiver of any breach of any provision be a waiver of any succeeding breach of the provision itself or any other provision.
18. Severability: If any provision, or any portion thereof, contained in this Contractor Agreement is held to be unlawful, unconstitutional, invalid, or unenforceable, the remainder of this Contractor Agreement or portion thereof shall be deemed severable and shall not be affected and shall remain in full force and effect.
19. Non-Appropriation: Nothing in this Agreement is intended or shall be deemed or construed as creating any multiple-fiscal year direct or indirect debt or financial obligation on the part of the Town within the meaning of Colorado Constitution Article X, Section 20 or any other constitutional or statutory provision. All financial obligations of the Town under this Agreement beyond the 2022 fiscal year are subject to budgeting and appropriation by the Paonia Board of Trustees, in its sole discretion. Notwithstanding anything in this Agreement to the contrary, in the event of non-appropriation, this Agreement shall terminate effective December 31, 2022.
20. Governmental Immunity: The parties understand and agree that the Town is relying on, and does not waive or intend to waive by any provision of this contract, the monetary limitations or any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, § 24-10-101, *et seq.*, C.R.S., as from time to time amended, or otherwise available to the Town, its officers, or its employees.

Agreed this ___ day of November, 2022.

SUSTAINABLE FUTURES LLC

By: _____

Leslie Klusmire, Principal
592 Madison Street
Monte Vista, CO 81144

BOARD OF TRUSTEES
TOWN OF PAONIA

By: _____

Mary Bachran, Mayor

ATTEST:

Amanda Mojarro, Deputy Town Clerk

AGENDA SUMMARY FORM

	Mayor's Report
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Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

Vote:	Mayor Bachran	Trustee Knutson	Trustee Valentine
Trustee Stelter	Trustee Smith	Trustee Markle	Trustee Weber

**Mayor's Report
November 8, 2022**

11-3-22

CDPHE Cancer Coalition Symposium Presentation – Built Environment Tree Grant

- Ten minute presentation on the grant given to Paonia to plant trees on Grand Ave.

10-13-22

Meeting with John Valentine and Dave Knutsen outside Town Hall

- Dave Knutsen and I were debriefing after the meeting when John Valentine walked up. I believe we were talking about the agenda item regarding the censure of Thomas Markle. I do not remember specifics. The encounter was very brief and did not concern any Town business.

From: John V
Sent: Friday, November 4, 2022 9:22 AM
To: Samira V
Cc: Mary B
Subject: Fw: Incident Report

From: John V
Sent: Thursday, November 3, 2022 8:45 PM
To: Mary B <maryb@townofpaonia.com>
Subject: Incident Report

Mayor Bachran and Trustee Knudsen were having a discussion and left the building, turning to the left by the bike racks. I was behind them and dropped into their conversation. Immediately someone called out of their vehicle saying something to the effect of was this a violation of sunshine laws? Was this a meeting of three trustees? Realizing what I had done, I turned to Knudsen and Bachran and said that I guess I would be moving right along and walked away. The report said a conversation took place for minutes. A few seconds is accurate. It was my error but corrected quickly.

From: Dave K
Sent: Friday, November 4, 2022 1:00 PM
To: Samira V
Subject: "Illegal Meeting" note

It was remiss of me to not recognize that three of us were debriefing a particularly intense meeting. We were merely discussing reactions, not actions. No pending or current Board action was discussed.
Respectfully
Dave Knutson
Trustee

The Town of Paonia is an Equal Opportunity Employer

Dave Knutson
970 260-3260

AGENDA SUMMARY FORM

	<p>Finance: Weber & Smith Parks: Knutson & Stelter Streets: Valentine & Markle Water/Sewer/Trash/AWC: Weber & Markle Personnel: Smith & Valentine Public Safety: Knutson & Stelter</p> <p>Paonia Tree Board: Trustee Valentine</p>
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Summary:

Notes:

Possible Motions:

Motion by: _____ 2nd: _____ vote: _____

Vote:	Mayor Bachran	Trustee Knutson	Trustee Valentine
Trustee Stelter	Trustee Smith	Trustee Markle	Trustee Weber

11/2/2022 – Personnel Committee

1. High Country Shopper – Included in the paper editions on Wed. Oct. 26 (page 19), Nov. 2 (page 19) and Nov. 9. Online ad will run until Nov. 15 **Cost of \$89.40 (visa)** https://www.highcountryshopper.com/classifieds/job/town-clerk/ad_2c1e9b5c-92dc-5c43-9fd4-16ff3e42ab52.html

2. Colorado Municipal League **no cost**
https://members.cml.org/members/job_bank/View_Posting.aspx?ID=36643&SEQN=2

3. Colorado Municipal Clerks Association **no cost**
<https://www.cmcaclerks.com/Home/Components/JobPosts/Job/66/5>

4. Montrose Daily Press Nov. 1 -Nov. 12 (**Cost for Montrose DP and DCI \$255.50 - invoice**)

Print ad https://www.montrosepress.com/eedition/page-a11/page_25219cd0-9578-5cea-834c-938eb3631202.html

Online ad https://www.montrosepress.com/classifieds/job/town-of-paonia-town-clerk-the-town-of-paonia-is/ad_6e1f81ca-9026-5997-ad4e-f7ab38556422.html

5. Delta County Independent print ad, Oct 26, Nov 2 and Nov 9

Print ad [Page B03 | e-Edition | deltacountyindependent.com](https://www.deltacountyindependent.com/Page/B03|e-Edition)

Online (same ad as posted through the Montrose Daily Press)
https://www.deltacountyindependent.com/classifieds/job/town-of-paonia-town-clerk-the-town-of-paonia-is/ad_4c08155d-e6de-55c6-95f6-5c2ca7a946aa.html

6. Durango Herald- Print ad 10/26, 10/28, 10/30, 11/2, 11/4, 11/6, 11/9, 11/11 **Cost 396.64 (visa)**

The Town of Paonia is accepting applications for the full-time position of **Town Clerk**. The person in this position performs a variety of complex, technical and administrative duties in support of the Mayor, the Board of Trustees, and Town Staff and a wide range of services to the public, reports to the Town Administrator and supervises the Deputy Town Clerk. The Town of Paonia offers a generous benefits package and an annual salary range of \$56,160 - \$72,800. To view the full job description and application instructions go to [townofpaonia.colorado.gov](https://www.townofpaonia.colorado.gov). Application deadline: Nov. 15 or until filled.

7. Grand Junction Daily Sentinel – Display ad published on October 26 and Sunday Oct. 30. Online ad through Nov. 24
cost \$672

https://westerncolorado.jobs/places/view/255/town_of_paonia.html

8. Pueblo Chieftain - Print ad Sun. 10/30 and Sun. 11/6 **cost \$276.20 (visa)**

Online ad running until 11/30 <https://jobs.chieftain.com/company/town-of-paonia-294466/job/town-of-paonia-town-clerk-in-paonia-co-9qvflxsv7o8xm1tinippbgcg5nvohz/?sid=1057842098%2C1057842096>

Salary Comparisons

Paonia advertised salary range \$56,160 (\$27.00) - \$72,800 (\$35.00)

Frisco Deputy Clerk - \$24.85 - \$34.78 (currently advertised)

Frisco Town Clerk/Assistant to Manager - 72,559.65 - \$108,839.47 (currently advertised)

Lyons Deputy Town Clerk - \$48,565 – 61,381 (currently advertised)

CML salary survey for Clerks:

Town	Population	Range	Actual
Hotchkiss*	1008	\$57,132 - \$77,126	\$66,874
Cedaredge	2300	\$52,108 - \$70,131	\$51,106
Delta	8700	\$60,923 - \$80,205	\$51,672
Blue River	917	\$48,000 - \$72,000	\$72,000
Ignacio	890	\$60,195 – 62,610\$	\$61,403
Gilcrest**	1070	00.00 – 00.00	\$92,643
Parachute**	1085	\$91,087 - \$99,660	\$99,660
Bennet	2623	\$51,922 - \$71,983	\$55,085
Granby	2002	\$64,046 - \$91,071	\$102,503
Ridgeway	1000	\$35,300 - \$49,420	\$42,360
Buena Vista	2196	\$55,078 - \$76,003	\$65,224
Springfield	1451	\$41,600 - \$57,200	\$44,990
Georgetown	1096	00.00 – 00.00	\$55,917
Leadville*	2800	\$35,875 - \$63,000	\$63,000
Hayden	1932	\$59,585 - \$76,042	\$72,246

*do not have a Town Manager

**salary listed for the Town Manager and Clerk are identical