

Town of Nederland
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2020 BUDGET

Town staff presents the 2020 Budget document for the Town of Nederland. The 2020 Budget is a comprehensive document adopted by the Nederland Board of Trustees that outlines the Town's plans and activities for the period of January 1, 2020 through December 31, 2020.

The 2020 Budget reflects revenues and expenditures for operations in the General Fund, Conservation Trust Fund (Special Revenue Fund), Utility Funds (Water and Sewer), Community Center Fund, Street Fund and the Nederland Downtown Development Authority Fund. The assumptions for anticipated revenues are conservative, yet realistic, and recognize the fluctuations in the local economy.

The 2020 Budget was submitted by staff and adopted by the Board of Trustees on December 3, 2019, subsequent to several staff and Board work sessions, open houses and public hearings.

The information included in this packet is a true and accurate copy of the adopted 2020 Budget of the Town of Nederland.



Jennifer Hagey
Town Treasurer

BOARD OF TRUSTEES

Mayor	Kristopher Larsen	Term 2018-2020
Mayor Pro Tem	Julie Gustafson	Term 2016-2020
Trustee	Alan Apt	Term 2018-2022
Trustee	Jonathan Baumhover	Term 2018-2020
Trustee	Kristin Conrad	Term 2018-2020
Trustee	Dallas Masters	Term 2016-2020
Trustee	Karen Blakemore	Term 2019-2020

BOARD OF TRUSTEES

GOALS



Infrastructure: Maintain and improve current infrastructure to meet community needs now and into the future, prioritizing needs related to storm water management and well-functioning streets and pathways. Designs for infrastructure improvements should incorporate EPA-recognized green infrastructure techniques and other methods that serve to provide functionality while also supporting a healthy environment.



Housing: Support policies and projects that advance attainable, diverse housing for Nederland residents, particularly those with moderate to low incomes and those within the local workforce.



Economic Sustainability: Support policies and projects, in collaboration with the Nederland Downtown Development Authority, that encourage an economy that is locally oriented, self-sufficient and characterized by diverse and essential products, services and jobs that both support the local community and are mindful of potential impacts to the environment. Recommendations put forth from the Comprehensive Plan, Mayor's Task Force on Economic Development's 2016 Report, and the NDDA 2017 Master Plan should be drawn upon to guide this work.

ENVISION 2020

VISION STATEMENTS

Endorsed by the Board of Trustees on September 6, 2012



NEDERLAND VISION 2020

In Nederland, our greatest assets are our residents – the diverse people who live, work, play and contribute to all aspects of our unique mountain community.

Nederland is a complete community guided by a shared vision reflecting community values and priorities. It is a place where our children thrive and people connect; neighbors know and care for one another, and community members are proud of their town, their deep and rich history, and a quality of life that is both deliberate and second to none.

Our community proudly maintains its small-town feel and distinct identity—a small-is-beautiful, less-is-more approach. While our town has grown, we have remained true to our origins while internalizing a model of sustainability in which a healthy society comes from a healthy economy and a healthy environment is essential for both.

In 2020, Nederland is a town recognized for its trails, natural areas and unwavering commitment to the environment. Open spaces are abundant and balanced with active recreation areas and opportunities. Nederland's surrounding wilderness area and other sensitive natural areas are restored, protected and preserved.

In 2020, Nederland continues to focus planning and economic development activities on efforts that address:

- alternative energy sources to fossil fuels for transportation
- alternatives for building and the use of sustainable materials
- non-motorized travel in town
- clean air, clean water and water conservation in and around Nederland
- connections to the outdoor environment providing active, healthy lifestyles for people of all ages
- minimal/reduced light and noise pollution
- focused community education programs and stewardship to reduce environmental impact fostering agricultural, economic and community sustainability

In 2020, Nederland's elected leaders are qualified, competent and representative of the entire community. They are committed to open and clear communication with town staff and all citizens. They actively encourage connections between residents, service providers, businesses and government. Critical information is easily accessible to all, and residents feel included and have a sense of responsibility and ownership in the governance process.

In 2020, Nederland provides arts and culture, education and community activities that include the entire community and provide opportunities for youth.

In 2020, every student in Nederland schools is afforded the opportunity to succeed regardless of ability. Nederland's education system is strong, has high levels of parental involvement and higher than average youth retention rates.

In 2020, Nederland has an accessible social service system for community members. The community ensures that its aging population remains healthy, fully—integrated and an active part of the community.

In 2020, Nederland's economy is local, community based, self-sufficient and is characterized by diverse and essential products, services and jobs that both support the local community and are mindful of potential impacts on the environment.

In 2020, Nederland's economy encourages and welcomes new, non-traditional economic models, the responsible management of tourism and the stewardship of the environment. The community consistently recognizes and responsibly encourages the thoughtful and meaningful relationship between recreation, culture and the economy.

In 2020, Nederland supports its local businesses and works to attract new businesses that enhance local services while supporting local values, qualities and the 2020 vision.

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BUDGET MESSAGE

As we begin 2020, it is a great time to reflect on the many accomplishments of 2019 and what we have to look forward to this year. Here a few highlights:

- The completion of a voter-approved **Biosolids** facility to improve the treatment process at the Waste Water Facility was the biggest infrastructure news of the year. The project utilized a Division of Local Affairs grant for \$950,000 and a 0% loan. Construction of the new facility was completed and a ribbon-cutting took place in December 2019. In 2020, the landscaping will be completed at the Waste Water Treatment Facility and staff will continue to focus on energy efficiency projects as outlined in the Master Infrastructure Plan.
- Upgrades to the water intake structure at the **Water Treatment Facility** continued in 2019 and several valves and hydrants were repaired and upgraded. In 2020, a Division of Local Affairs grant application will be submitted in the hopes of securing funds to complete a rate study to ensure the Town's utilities remain fiscally sustainable.
- Last year, the Town used funds raised through a voter-approved road tax to employ environmentally friendly road stabilization techniques on non-paved roads. In 2020, the Town will begin a **\$1.5 million** grant-funded **Transportation Improvement Project** to improve multi-modal, ADA accessibility from the RTD Park-n-Ride to the Visitor's Center. The Nederland Downtown Development Authority will contribute over \$100,000 for the repair of Jefferson Street.
- In **Community Development** news, at the October 1, 2019, **Board of Trustee** meeting, Ordinance 798 was passed; the ordinance amends "Article V of Chapter 6 of the Nederland Municipal Code, concerning business licensing, to establish a short-term rental licensing program and impose a penalty for violations thereof, and amending Chapter 16 of the Nederland Municipal Code, concerning short-term rental as an accessory use." The ordinance does not take effect until March 16, 2020, allowing Town Staff time to implement the licensing provisions. Ordinance 804, amending chapter 16 of the Nederland Municipal Code regarding accessory dwelling units and repealing ordinance number 802, passed on January 7, 2020. **Tungsten Village**, a Boulder County Housing Authority affordable housing project, is currently under construction and projected to open fall of 2020.
- The **Community Center** replaced the faulty roof located over the multi-purpose room, and all emergency lighting units and exit signs in the building were replaced in 2019. This year the staff will continue working with the Fire Inspector to ensure maximum safety for users of the space.
- The **Nederland Police Department** added a used Chevy Tahoe to the fleet and all officers completed POST training hours with most having double the minimum required hours. This

year Officer Jennifer Fine-Loven was promoted to Sergeant and the Police Department will audit and purge the evidence and property room.

- The **Town Clerk Department** updated the website to make it more user-friendly. In 2019, the Town History page, music scene, adopt-a-bench, and boards and commissions pages were updated. In addition, staff created website pages for important Town concerns such as the CDOT CO 119 project and Elections 2020, which included icons on the homepage that linked people directly to those webpages. In 2020, the Town Clerk and Deputy Town Clerk will continue to make updates to the website, with the goal of having all the information up-to-date by the end of the year. The Town Clerk will also oversee the April 7, 2020, election.
- In an effort to meet the goal of **100% Renewable Energy by 2025**, the Town signed a Community Solar Garden Subscription Agreement with Oak Leaf Solar, and the solar garden was completed in 2019. The system generates bill credits that are applied to monthly invoices from our Public Service Company for electric services. The Town continues to work with Xcel Energy to find ways to collaborate to reduce energy consumption and costs. Town facilities continue to be upgraded with new lighting for energy efficiency. In 2020, the Town will hire a part-time Sustainability Coordinator using grant funds from Boulder County, thanks to a submission by the **Sustainability Advisory Board**.
- The Town of Nederland was accepted into the **Community Planning Assistance for Wildfire (CPAW) Program**. This program provides support in the form of technical (not monetary) assistance; the grant application was a collaboration between the Nederland Fire Protection District (NFPD) and the Town.
- The **Parks, Recreation and Open Space Advisory Board (PROSAB)** collaborated with local nonprofit Wild Bear Nature Center and Town staff to write and submit a grant to Great Outdoors Colorado for \$350,000 to improve Town parks. If awarded the grant, the funds will be used to create “gateways” to Nederland on the east end through the Barker Meadows Park as well as on the northern end of town through Wild Bear Nature Park. The Town will be notified in spring 2020 regarding the status of this grant application.
- The **Nederland Downtown Development Authority (NDDA)** hired part-time Executive Director Hope Jordan, secured an \$11,475 grant from the county for their Tourism and Recreation Program (TARP), and district voters reauthorized the mill levy to support operations. Entering 2020, the NDDA is negotiating with sign fabrication firms to create unique wayfinding signage, funding the rehabilitation of Jefferson Street and the Visitor Center Parking lot, engaging engineers in planning parking around the shopping center, enhancing beautification in the district to include grass cutting, weed eradication, sidewalk sweeping, and litter removal, and updating the NDDA website and business directory. Follow its 2020 programs and progress at nederlanddowntown.org.

While much was accomplished in 2019, the Town looks forward to a productive 2020 as we continue to work with area residents, volunteers and business owners to identify and address the community's needs.

Overall Budget

The 2020 operating budget anticipates an overall increase in expenditures of approximately 9.4% over the 2019 Adopted Budget due primarily to increases in personnel (5.4%) and planning (3.4%). For the 2020 budget, expenditures related to planning include an update to the Master Infrastructure Plan and Utilities Rate Study and design of the Big Springs Egress and Water Distribution Study.

The funds that make up the Town of Nederland's budget are summarized in this budget book and charts provide a comparison between the 2020 approved budget, the 2019 approved budget and the 2018 year-end actual revenue and expenditures. This budget adheres to statutory and accounting standards, as well as a philosophy of conservative financial management.

Town staff welcomes opportunities to answer questions from the public regarding this budget. Please contact us at Town Hall at (303) 258-3266.

Respectfully submitted,
Karen Gerrity
Town Administrator



EXECUTIVE SUMMARY

The seven funds included in the 2020 Budget are as follows:

- General Fund – General Operations of Government
- Community Center Fund – Operations of the Community Center Building
- Conservation Trust Fund – Lottery Revenues that support Nederland Open Space Purchases
- Utility Funds
 - Water Fund – Operations & Improvements of the Water System
 - Sewer Fund – Operations & Improvements of the Sewer System
- Street Fund – Voter approved Road Improvement Fund utilizing the 0.25% tax increase
- Downtown Development Authority (DDA) Fund – Operations and improvements of the Downtown Development Authority and debt payments with TIF funds

Expenditures Summary	2016	2017	2018	2019	2020
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET
Operations	2,544,046	2,590,143	2,843,379	3,281,544	3,591,155
<i>Percent Change over Prior Year</i>	<i>23%</i>	<i>2%</i>	<i>10%</i>	<i>9%</i>	<i>9%</i>
Debt Service	693,058	692,395	536,215	559,426	1,092,621
<i>Percent Change over Prior Year</i>	<i>18%</i>	<i>0%</i>	<i>-23%</i>	<i>10%</i>	<i>95%</i>
Capital Improvements	2,566,988	753,460	455,059	1,896,071	768,164
<i>Percent Change over Prior Year</i>	<i>165%</i>	<i>-71%</i>	<i>-40%</i>	<i>986%</i>	<i>-59%</i>
Grants	1,056,397	111,372	234,357	1,300,000	320,000
Total Expenditures	6,860,489	4,147,370	4,069,011	7,037,040	5,771,940

The total appropriations for the combined funds total \$5,771,940. Of this total amount, \$3,591,155 goes toward operations of the various funds, \$1,092,621 goes toward debt service, \$768,164 goes toward capital improvements, and \$320,000 goes toward grant-funded expenditures.

Expenditures by Fund and by Category	Operations	Capital	Debt	Grants	Total	% of Total
General Fund	2,073,471	31,571	-	300,000	2,405,042	42%
Community Center Fund	317,175	7,500	111,914	-	436,589	8%
Conservation Trust Fund	-	-	16,000	-	16,000	0%
Water Fund	521,823	77,500	143,258	-	742,581	13%
Sewer Fund	551,686	111,593	296,449	-	959,728	17%
Streets	88,500	40,000	-	-	128,500	2%
Downtown Development Authority	38,500	500,000	525,000	20,000	1,083,500	19%
All Funds	\$3,591,155	\$768,164	\$1,092,621	\$320,000	\$5,771,940	100%
% of Total	62%	13%	19%	6%	100%	

Total Expenditures

Of the total anticipated 2020 Town expenditures, the General Fund makes up 42%, the DDA Fund 19%, the Sewer Fund 17%, the Water Fund 13%, the Community Center Fund 8%, Streets Fund 2%, and the Conservation Trust Fund less than 1%. Categorically, operations make up 62% of total anticipated expenditures, capital 13%, debt 19% and grants 6%.

Operations

Of the anticipated expenditures categorized as operations, the General Fund makes up 58%, Utilities (Water and Sewer) 30%, the Community Center 9%, Streets 2% and the DDA 1%. Overall, personnel and professional services (i.e. legal/IT/Building Permitting) make up 74%, equipment and supplies 12%, building, office and utility expenses 9%, property, liability, and workers compensation insurance 3% and professional development and Board of Trustees functions account for 2%.

Capital Projects

The Sewer Fund makes up 15% of capital spend due to I&I repairs and replacements, jetting of sewer mains, manhole repairs and establishing a grease interceptor policy. The Water Fund makes up 10% of capital updates for repairs to the water distribution system valves and low-flow fire hydrants, pipeline freezing prevention improvements and upsizing the Big Springs distribution system. The Street Fund makes up 5% for an equipment purchase. The General Fund makes up 4% of capital for the fourth of seven annual payments due on the new plow truck. The Community Center makes up 1% of overall capital expense to install water and electricity to the stone garage to create a more versatile asset for the community and increase its potential as a revenue generator. The DDA makes up the remaining 65% on projects for town beautification, road and parking lot improvements, wayfinding and other smaller projects.

Debt

The DDA make up 48% of debt, Utilities (Water and Sewer) 40%, the Community Center 10%, and the Conservation Trust Fund 2%. The Utilities' debt is from the construction of the Town's water and wastewater plants, constructed between 2009 and 2019. The Town received funding from the State Revolving Loan fund for both of these projects; the fund provided 0-3.8% financing on 20-year loans set to be paid off years 2030, 2032 and 2039. The DDA debt is due to requirements to spend the TIF tax revenue received; it is a short-term debt. The Town of Nederland borrowed money to finance the renovation of the Community Center in 2005. It refinanced that loan in 2013 and anticipates paying it off in 2022. Lastly, the Town entered into a purchase arrangement for land, open space, adjacent to the Town's southern border in 2000. Since 2006 the Town has used lottery proceeds allocated to municipalities (Conservation Trust Funds) to finance this acquisition. The purchase will be paid off in 2020.

Grants

The Town applies for grants throughout the year. Many of these grants finance programs that would not exist without the grant. Grants anticipated for 2020 are \$300,000 from the Transportation Improvement Program funded through state and federal dollars for the design of multi-modal, ADA accessible improvements from the RTD Park-n-Ride to the Visitor's Center and a \$20,000 Boulder County Economic Development grant awarded to the Downtown Development Authority.

Town of Nederland Budget Summary

	2018	2019	2020
	Actuals	Approved	Approved
<u>GENERAL FUND</u>			
REVENUE			
SALES TAX	\$ 771,510	\$ 813,349	\$ 862,150
PROPERTY TAX	596,168	570,454	630,257
USE TAX	51,386	50,000	52,000
OTHER TAXES AND FEES	115,838	119,950	119,450
PERMITS AND LICENSING	24,944	24,500	62,575
PLANNING & ZONING	90,677	78,575	111,075
COURTS	5,252	6,000	6,000
LAW ENFORCEMENT	58,553	60,475	110,545
VISITOR CENTER	38,831	46,500	66,500
PUBLIC WORKS	19,553	9,700	5,000
MISCELLANEOUS	16,718	13,900	19,000
GRANTS REVENUE	53,066	1,300,000	300,000
TOTAL REVENUE	\$ 1,842,495	\$ 3,093,403	\$ 2,344,552
EXPENDITURES			
BOARD OF TRUSTEES	26,728	36,672	39,472
ADMINISTRATION & FINANCE	335,494	368,517	389,557
VISITOR CENTER	49,723	59,301	81,350
CLERK'S OFFICE	93,096	83,574	101,042
PLANNING & ZONING	196,542	126,873	147,240
COURTS	21,287	21,525	25,725
LAW ENFORCEMENT	547,296	691,624	761,982
PUBLIC WORKS	396,491	469,333	525,604
PASS-THROUGHS	1,116	1,500	1,500
OPERATING EXPENDITURES	\$ 1,667,773	\$ 1,858,920	\$ 2,073,471
GRANT EXPENDITURES	60,598	1,300,000	300,000
CAPITAL EXPENDITURES	37,087	66,571	31,571
TRANSFER (TO)/FROM OTHER FUNDS	-	-	-
CHANGE IN NET ASSETS	\$ 77,037	\$ (132,088)	\$ (60,491)
FUND BEGINNING BALANCE	\$ 395,603	\$ 545,197	\$ 413,108
FUND ENDING BALANCE	\$ 472,640	\$ 413,108	\$ 352,618

Town of Nederland Budget Summary

	2018	2019	2020
	Actuals	Approved	Approved
COMMUNITY CENTER			
REVENUE			
FITNESS CENTER	\$ 50,105	\$ 44,200	\$ 47,500
RENTAL INCOME	65,009	64,756	65,656
OTHER INCOME	1,246	650	650
FLOOD RELATED	-	-	-
DONATIONS	212	-	-
SALES TAX	278,586	304,625	322,902
TOTAL REVENUE	\$ 395,158	\$ 414,231	\$ 436,708
EXPENDITURES			
PERSONNEL	149,310	183,299	197,310
PROFESSIONAL SERVICES	11,266	15,428	14,800
BUILDING	12,472	15,900	16,700
UTILITIES	27,705	27,299	28,299
OFFICE	37,769	21,630	19,830
EQUIPMENT & SUPPLIES	5,976	11,750	10,800
PROFESSIONAL DEVELOPMENT	359	775	775
ADMINISTRATION ALLOCATION	26,376	27,826	28,660
OPERATING EXPENDITURES	\$ 271,232	\$ 303,907	\$ 317,175
CAPITAL EXPENDITURES	-	50,000	7,500
DEBT SERVICE EXPENSE	105,999	109,008	111,914
TRANSFER (TO)/FROM OTHER FUNDS	-	-	-
CHANGE IN NET ASSETS	\$ 17,928	\$ (48,685)	\$ 119
FUND, BEGINNING BALANCE	\$ 161,093	\$ 179,020	\$ 130,336
FUND, ENDING BALANCE	\$ 179,020	\$ 130,336	\$ 130,455

Town of Nederland Budget Summary

	2018	2019	2020
	Actuals	Approved	Approved
<u>WATER FUND</u>			
OPERATING REVENUE	\$ 522,689	\$ 468,013	\$ 479,555
OPERATING EXPENDITURES			
Personnel	181,671	217,639	230,303
Professional Services	38,451	50,000	86,950
Building	2,895	5,050	5,056
Utilities	25,228	28,627	28,027
Office	5,356	8,700	9,384
Equipment & Supplies	71,647	75,000	76,000
Professional Development	6,700	7,000	7,000
Administration Allocation	72,592	76,799	79,103
TOTAL EXPENDITURES	\$ 404,540	\$ 468,814	\$ 521,823
REVENUE MINUS EXPENDITURES	\$ 118,149	\$ (801)	\$ (42,267)
<u>OTHER SOURCES OF CASH</u>			
Sales Tax	185,514	202,576	214,730
PIF Fees	96,226	34,000	37,000
Interest Income	7,705	6,000	6,000
Other	-	1,000	-
Grant Revenue	-	-	-
TOTAL OTHER REVENUE	289,445	243,576	257,730
<u>OTHER EXPENDITURES</u>			
Debt Service	143,258	143,258	143,258
Capital Improvements	48,470	90,000	77,500
<u>OFFSETS TO FINANCIAL STMTS</u>			
Depreciation Expense	252,173	250,000	250,000
Debt Contra	(111,155)	(113,389)	(115,668)
Capital Contra	(43,997)	(90,000)	(77,500)
TOTAL REVENUES	812,134	711,589	737,285
TOTAL EXPENDITURES (Cash)	596,268	702,072	742,581
TOTAL EXPENSES (Full Accrual)	693,289	748,683	799,412
CHANGE IN NET ASSETS	\$ 118,844	\$ (37,094)	\$ (62,127)
Change in Cash	215,866	9,516	(5,295)
FUND, BEGINNING BALANCE	\$ 2,671,210	\$ 2,790,054	\$ 2,752,760
FUND, ENDING BALANCE	\$ 2,790,054	\$ 2,752,960	\$ 2,690,633

Town of Nederland Budget Summary

	2018	2019	2020
	Actuals	Approved	Approved
<u>SEWER FUND</u>			
OPERATING REVENUE	\$ 582,825	\$ 584,507	\$ 639,440
OPERATING EXPENDITURES			
Personnel	181,669	217,789	262,062
Professional Services	67,846	79,334	56,000
Building	2,726	3,250	3,256
Utilities	37,676	44,727	50,527
Office	3,946	5,150	6,934
Equipment & Supplies	80,209	71,750	78,750
Professional Development	2,390	6,800	6,800
Administration Allocation	81,440	85,703	87,357
TOTAL EXPENDITURES	\$ 457,902	\$ 514,502	\$ 551,686
REVENUE MINUS EXPENDITURES	\$ 124,923	\$ 70,005	\$ 87,754
<u>OTHER SOURCES OF CASH</u>			
Sales Tax	185,514	202,576	214,730
PIF Fees	67,848	33,924	50,000
Interest Income	3,202	2,500	4,000
Other	1,796	-	-
Grant Revenue	173,760	-	-
TOTAL OTHER REVENUE	432,120	239,000	268,730
<u>OTHER EXPENDITURES</u>			
Debt Service	215,803	223,435	296,449
Capital Improvements	321,120	1,625,000	111,593
Grant Expenditures	173,760	-	-
<u>OFFSETS TO FINANCIAL STMTS</u>			
Depreciation Expense	310,693	300,000	311,000
Debt Contra	(187,810)	(196,143)	(270,267)
Capital Contra	(474,217)	(1,625,000)	(111,593)
TOTAL REVENUES	1,014,945	823,506.81	908,170
TOTAL EXPENDITURES (Cash)	1,168,584	812,937	959,728
TOTAL EXPENSES (Full Accrual)	817,250	841,794	888,868
CHANGE IN NET ASSETS	197,695	(18,288)	19,302
Change in Cash	(153,639)	10,569	(51,557)
FUND, BEGINNING BALANCE	2,557,522	2,755,217	2,762,087
FUND, ENDING BALANCE	2,755,217	2,762,087	2,781,389

Town of Nederland Budget Summary

	2018	2019	2020
	Actuals	Approved	Approved
<u>STREET FUND</u>			
REVENUE			
Sales Tax	50,819	101,830	107,940
Other Taxes and Fees	14,625	4,536	7,258
TOTAL REVENUE	65,444	106,366	115,197
EXPENDITURES			
Professional Services	-	8,000	9,500
Equipment and Supplies	15,607	91,000	79,000
Capital Expenditures	-	-	40,000
TOTAL EXPENDITURES	15,607	99,000	128,500
CHANGE IN NET ASSETS	\$ 49,837	\$ 7,366	\$ (13,303)
FUND, BEGINNING BALANCE	\$ -	\$ 49,837	\$ 57,203
FUND, ENDING BALANCE	\$ 49,837	\$ 57,203	\$ 43,900

Town of Nederland Budget Summary

	2018	2019	2020
	Actuals	Approved	Approved
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>			
<u>NON TIF FUNDING</u>			
Taxes	29,854	30,600	31,000
Intergovernmental	11,475	-	20,000
Loan Proceeds	54,956	64,500	500,000
Miscellaneous	625	-	-
Interest	3,866	2,000	3,000
TOTAL REVENUE	100,776	97,100	554,000
Personnel & Accounting	11,574	17,850	21,300
Website & IT	110	650	250
Legal	1,830	-	-
Master Plan Update	-	-	-
Tax Collection	417	500	500
Office/Advertising	748	1,700	3,250
Meals/Entertainment	-	-	-
Professional Development	225	1,300	1,300
Sidewalk Maintenance	-	-	-
Downtown Beautification	7,482	-	-
Fireworks	-	-	-
Elections / Misc.	-	10,600	7,400
Administration Allocation	-	-	-
Capital	48,382	64,500	520,000
TOTAL EXPENDITURES	70,768	97,100	554,000
CHANGE IN NET ASSETS	30,008	-	-
FUND, BEGINNING BALANCE	(36,480)	(6,472)	(6,472)
FUND, ENDING BALANCE	(6,472)	(6,472)	(6,472)
<u>TIF FUNDED</u>			
TIF Revenue	262,610	250,000	300,000
Tax Collection Expense	3,939	3,800	4,500
Debt Service Expense	55,156	67,725	525,000
CHANGE IN NET ASSETS	203,515	178,475	(229,500)
FUND, BEGINNING BALANCE	156,169	359,684	538,159
FUND, ENDING BALANCE	359,684	538,159	308,659

TOWN OF NEDERLAND ORGANIZATIONAL CHART



TOWN OF NEDERLAND GOVERNMENT

Town Administrator
Town Clerk
Town Treasurer
Town Marshal
Public Works Manager
Community Center Manager

Karen Gerrity
Miranda Fisher
Jennifer Hagey
Larry Johns
Chris Pelletier
Dawn Baumhover

FINANCIAL POLICIES

The Town of Nederland's financial policies set forth basic guidance for the Town's fiscal management. The policies represent standing traditions and principals within a legal framework that conforms to generally accepted accounting principles (GAAP) as applicable to government agencies and as provided by the Colorado Revised Statutes (C.R.S.) and the Municipal Code of the Town of Nederland.

OPERATING BUDGET POLICIES

Colorado Revised Statutes require only an appropriation ordinance. An appropriation ordinance, in general, sets limits on the amount of funds used for each municipal function within the fiscal year. It is a legal document rather than a management document. Per C.R.S. 29-1-104, "The governing body of each local government shall designate or appoint a person to prepare the budget and submit the same to the governing body." The Town of Nederland's job descriptions note that the Town Treasurer, under the direction of the Town Administrator, "prepare the budget annually and submit it to the Town Board."

It is the Town's tradition to have a balanced budget that provides for an operational plan for the coming year. The Town maintains a program of budgetary controls to ensure adherence to the budget. Purchasing policies control day-to-day performance. Monthly financial statements are prepared and distributed to department heads, management and the Town Board to assist in monitoring budget performance. Additionally, the Board and staff meet quarterly to review and adjust the budget based on year-to-date performance and other requests not foreseen during budget preparation. The end of the year budget performance is documented in the annual audit.

C.R.S. 29-1-603 requires municipalities to employ a licensed independent accountant to prepare an annual audit report and file it with the State Auditor within six months of the close of the fiscal year. Audits are conducted as required by generally accepted auditing standards (GAAP) and the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities and Functions. A copy of previous annual audits may be found on the Town's website.

REVENUE POLICY

The Town is a Colorado statutory municipality and will maintain a diversified and stable revenue program to protect it from short-term fluctuations in any particular revenue source. As part of the budget process, the Town Treasurer will review and estimate revenues in an objective and realistic manner. The enterprise-type funds (water and sewer) will be reviewed to pay for the full cost of services to ensure that these funds are self-sustaining.

INVESTMENT POLICY

C.R.S. 31-20-303 states, "For the purposes of investment of funds of the town, the governing body of the town, by resolution, may appoint one or more custodians of the funds and moneys, and such persons shall give surety bonds in such amount and form and for such purposes as the governing body may require." The Town Treasurer, under the general supervision of the Town Administrator, is responsible for cash management for the Town and the custody of all investments.

The Town will monitor the cash flow of all funds on a regular basis to ensure it invests the maximum amount of idle cash. The criteria for selecting an investment will include safety, liquidity and yield. The Town will only invest in quality investments authorized by State law that are Public Deposit Protection Act (PDPA) approved.

RESERVE POLICY

The Town will maintain operating reserves categorized as fund balances for all operational funds. Fund balances may be used when necessary and prudent to balance the annual budget. Fund balances must be appropriated generally within the scope of the annual appropriation ordinance.

The Colorado Constitution, Article 10, Section 20, item 5 requires emergency reserves of 3% or more per fund. The Town will maintain 3% of all annual appropriations, excluding Federal funds and gifts, in its General Fund as a reserve. The 3% reserve is to aid the Town in a declared emergency.

DEBT POLICY

The Town requires a planned approach to the management of long-term debt. The Town will consider the use of long-term debt financing only when it meets the following criteria:

- The financing period is no longer than the estimated life of the improvement.
- The cost of the improvement, including interest, does not exceed projected revenue.
- The improvement will benefit current and future residents.

The Colorado Constitution, Article 11, Section 6, requires that no debt shall be created unless the question of incurring the same be submitted to and approved by a majority of the qualified taxpaying electors.

The Town will follow a policy of full disclosure on every financial report and bond prospectus.

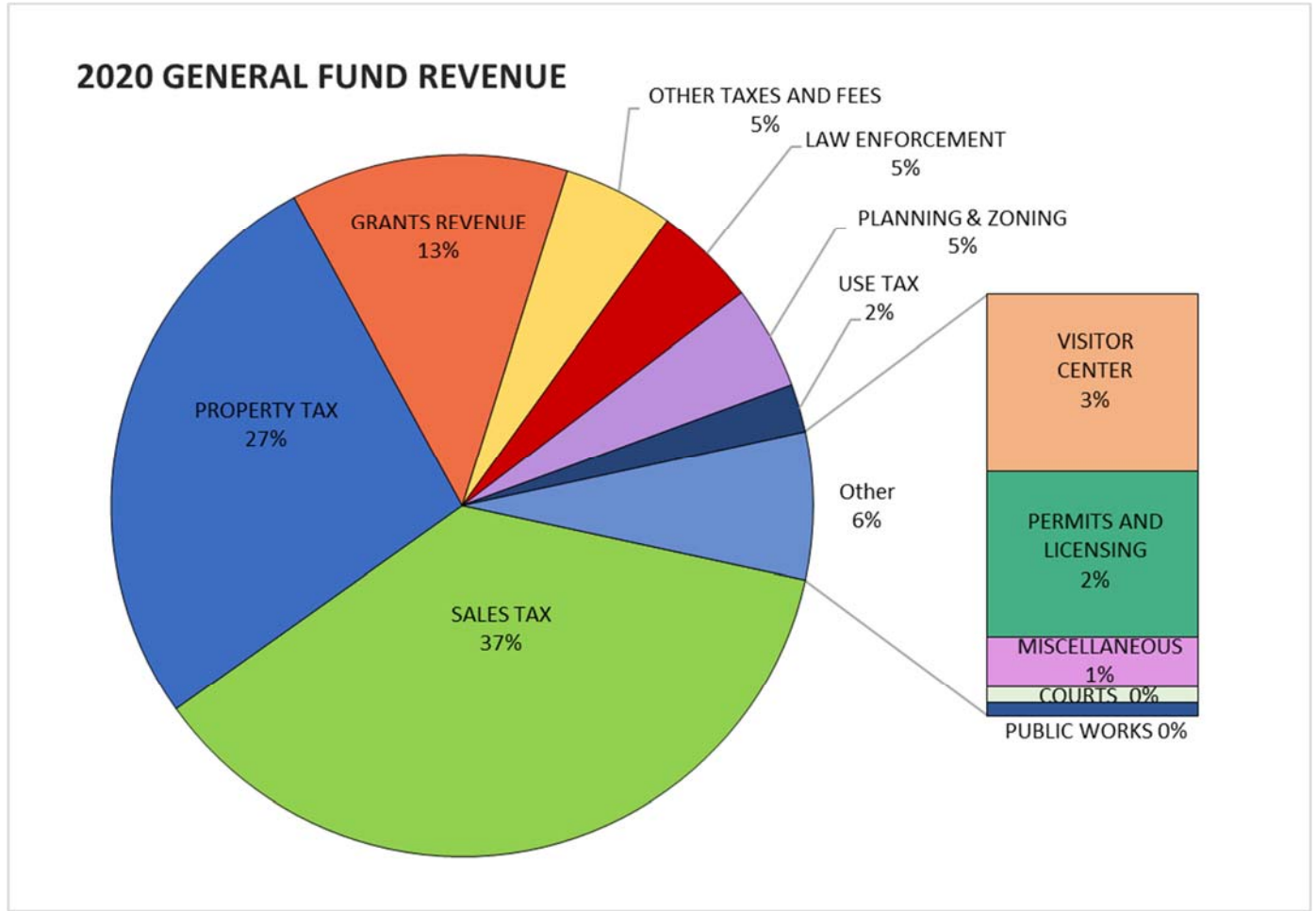
CAPITAL IMPROVEMENT POLICY

The Town will maintain a five-year capital improvement program and a current-year capital improvement program. It will review and update each program annually so that it maintains a five-year projection of capital program costs. Capital improvements will include: (1) the replacement of equipment and facilities to assure the continuance of necessary services; (2) new equipment, facilities and improvements necessary to improve or update municipal services; and (3) economic development opportunities. Capital improvements will be based on lifecycle cost analysis rather than short-term gain, and will aim to use resources efficiently. Capital improvements will be analyzed to ensure that changes to operating budgets are included in the annual capital budget. The Town will adequately maintain and service its capital investments to reduce replacement costs.

GENERAL FUND

The General Fund is the Town's primary operating fund.

TOTAL 2020 REVENUES: \$2,344,552



Retail Sales Tax: \$862,150

The amount of retail sales tax budgeted in the General Fund is \$862,150. Sales Tax accounts for approximately 37% of the General Fund revenues. Nederland's sales tax rate, effective July 1, 2018, is 4.0% with 2% allocated to the General Fund, 1% to the Water and Sewer Funds, 0.75% to the Community Center Fund and 0.25% allocated to the Streets Fund. The 2020 sales tax figures represent a 6% increase over the 2019 forecast.

Property Tax: \$630,257

The amount budgeted for property tax in the General Fund is \$630,257 based on an assessed valuation of \$29,192,838 and an effective mill levy of 17.274. Property tax accounts for 27% of the General Fund revenues.

Other Taxes and Fees: \$119,450

Other taxes and fees include motor vehicle fees, highway user fees, Xcel franchise fees, specific ownership fees and other smaller taxes and fees for cigarettes, county roads and bridges, and severance. This category accounts for 5% of General Fund revenues.

Use Tax: \$52,000

The amount of use tax budgeted in the General Fund is \$52,000. Use tax accounts for approximately 2% of the General Fund revenues. Nederland's use tax rate is 3%. Use tax is assessed on building materials for new construction and renovations.

Licenses and Permits (non-building): \$62,575

The revenue collected within this category is approximately 3% of total General Fund revenue. This category includes, but is not limited to, fees collected for sign permits, business licenses, short-term rental licenses, liquor licenses and any marijuana business-related license fees.

Planning and Zoning: \$111,075

The revenue collected within this category makes up 5% of total General Fund revenue. This category accounts for all permit fees and charges related to building permits and plan reviews as well as other zoning/building variance-related activities.

Courts: \$6,000 & Law Enforcement \$110,545

Revenues from courts include the court fees charged on top of fines. This is approximately 0.3% of overall General Fund revenue. Revenues from traffic fines and other fines are projected to be \$110,545, or 5% of General Fund Revenue. Other revenues within this category come from fingerprints, dog licenses and police services for special events and traffic control.

Public Works: \$5,000

Revenue from Public Works accounts for the sale of scrap metal and services charged for culvert replacements and other excavation. This makes up about 0.2% of General Fund revenue.

Visitors Center: \$66,500

Visitors Center revenues account for approximately 3% of General Fund revenues. The Visitors Center generates revenue predominately from the sale of local merchandise and guide maps.

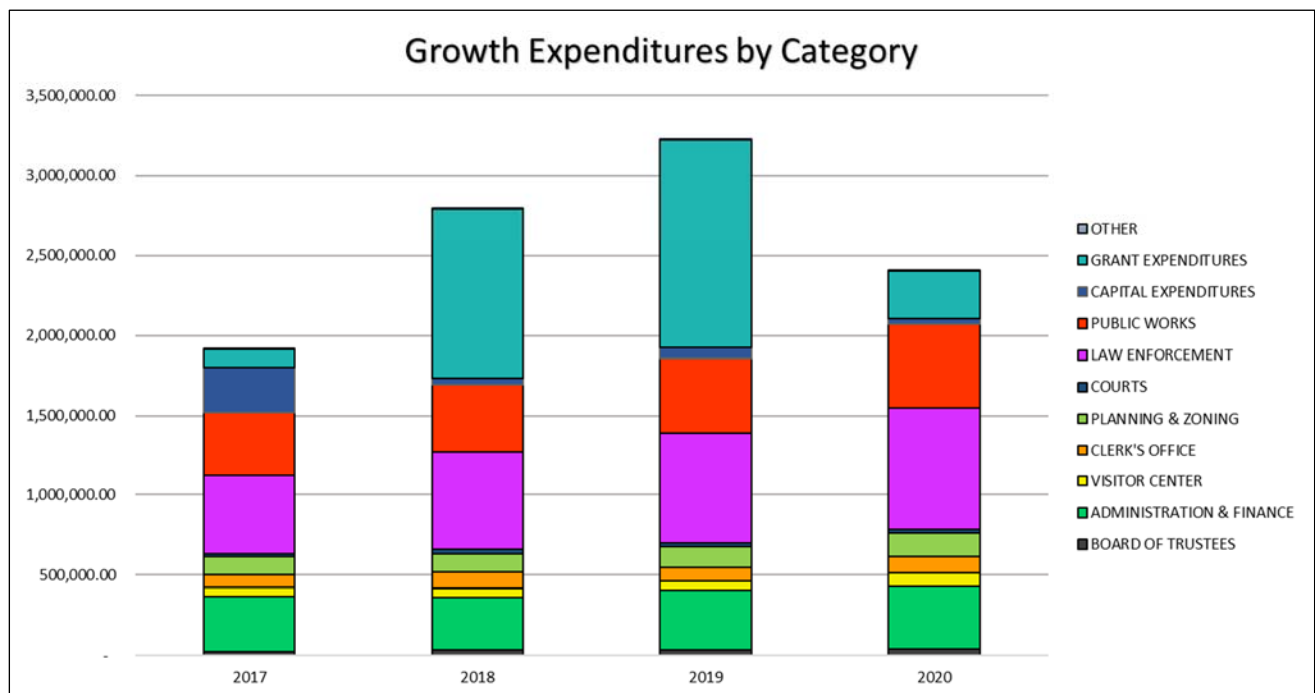
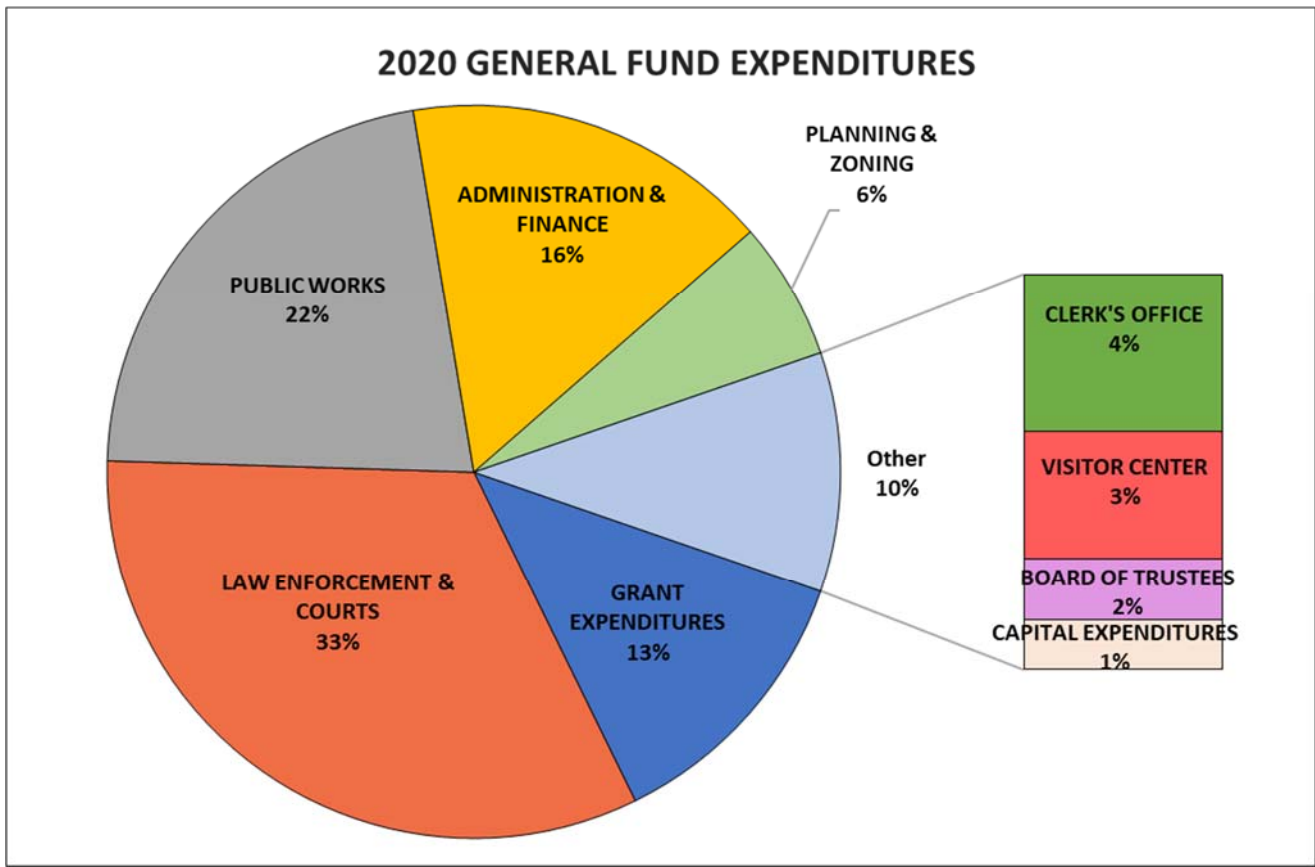
Miscellaneous: \$19,000

Miscellaneous revenues account for roughly 1% of General Fund revenues. It includes interest income and EcoPass administration costs funded by the EcoPass Public Improvements District.

Grants: \$300,000

The Town applies for funds from other entities that are designated for specific projects. In 2020, this includes \$300,000 from the Transportation Improvement Program funded through state and federal dollars for the design of multi-modal, ADA accessible improvements from the RTD Park-n-Ride to the Visitor's Center.

TOTAL EXPENDITURES: \$2,405,042



Grants: \$300,000

The Town receives funds from other entities for specific projects. The grant expenditures projected for 2020 covered by these funds include \$300,000 from the Transportation Improvement Program funded through state and federal dollars for the design of multi-modal, ADA accessible improvements from the RTD Park-n-Ride to the Visitor's Center.

Capital Improvements: \$31,571

Capital improvements for the general fund includes the annual payment for the new plow truck (fourth year of a seven-year loan).

Board of Trustees: \$39,472

The Board of Trustee expenditures are those incurred by the Board of Trustees and include salaries, meeting costs, professional development and other minor costs.

Administration and Finance: \$391,057

Administration and Finance includes expenses generated primarily by the Town Administrator, Town Treasurer, Finance Support Specialist and Deputy Town Clerk in the form of salaries, direct expenses (i.e. supplies, copier) and incidental employee-related expenditures as well as professional fees (i.e. legal, IT).

Visitor Center: \$81,350

The Visitor Center expenditures include the cost of merchandise to be resold such as trail maps and merchandise, costs of operations for staff, utilities and building repairs and maintenance of the public restrooms.

Clerk's Office

The Nederland Town Clerk's Office performs several administrative tasks and is the official keeper of municipal records. The Town Clerk's office is responsible for researching and drafting documentation for new ordinances, resolutions and policies; preparing and posting agenda packets and transcribing minutes at the Board of Trustee meetings for public record; serving as the local business, liquor and marijuana licensing authority; acting as the election official and handling logistical and administrative responsibilities for Town elections; and is the primary contact for citizens with regards to Board of Trustee meetings, Town records, elections, permitting, licensing and State statutes.

Miranda Fisher, Town Clerk
townclerk@nederlandco.org
303-258-3266

Clerk's Office: \$101,042

The Clerk's office includes expenses generated by the Town Clerk in the form of salaries, direct expenses (i.e. training, recording, elections, regulatory monitoring and enforcement) and incidental employee-related expenditures.

Community Development Office – Land Use Planning, Zoning & Building

The Community Development Office is comprised of the Town Administrator/Zoning Administrator and the Deputy Zoning Administrator. We are responsible for processing building and excavation permits issued by the Town. We establish property addressing, process and document land use applications, respond to property and zoning inquiries, provide clerical support to the Planning Commission and Board of Zoning Adjustment, act as back-up clerical support for the Board of Trustees and provide information and assistance to Town residents concerning Town services and resources.

Continuing Goals of the Community Development Office:

- Provide improved Building Department services and maintain efficient land use and property files, as well as provide support for code enforcement.
- Improvement of community outreach regarding land use proposals and general procedures for permit processing.
- Improvement of departmental communication regarding planning and community development.
- Improve efficiency for Town facilities in support of its 2025 100% renewable goal.

Cynthia Bakke, Deputy Zoning Administrator
cynthiab@nederlandco.org
303-258-3266

Planning and Zoning: \$147,240

Expenses related to permit review and building inspection services are covered by this category, as well as any other direct expenditure related to the enhancement of economic and land development within Town limits. Salary costs for the Deputy Zoning Administrator, who handles all planning and zoning matters, are also included in this category.

Police Department:

Municipal Court: \$25,725

This category includes services and other direct expenditures related to the operations of the Nederland Municipal Court, including the judge and prosecutor.

Law Enforcement: \$761,982

Law Enforcement expenditures include personnel costs, the Boulder County Sheriff policing contract, maintenance of law enforcement vehicles, equipment, and the operations of the Marshal's Office.

Police Department

The Nederland Police Department (NPD) strives to provide personal service to the community. In addition to enforcing the law, we proactively suppress crime and problems that cause quality of life issues for our Town's residents and its visitors. The NPD continues to work on improving the level of staffing coverage and stay within budget. In 2018, a night-time policing contract was instituted with the Boulder County Sheriff's Office (BCSO). That contract extends into 2020. The addition of contract policing, combined with Town policing, provides coverage for 22 hours each day. This is as close to full-time policing the Town has experienced in 15 years.

Sergeant Hendricks transferred positions to fill the open office/police clerk role. This has allowed the department to keep a certified police officer while gaining a highly efficient, organized and computer-savvy administrator. After completing a supervisory class and providing excellent service showing her investment in the community, Officer Fine-Loven was promoted to Sergeant. The Board of Trustees approved a half-time traffic officer/half-time police officer position which will provide an additional officer during peak hours. All NPD Officers have completed required POST training hours with most having double the required minimum hours.

Additional NPD highlights of 2019 include:

- Provided professional services for events in Town which included the Frozen Dead Guy Days festival.
- Participated in the National Night Out event with five other area first responder agencies.
- Secured five tactical rifle-rated ballistic vests through Shield 616 program.
- Reaffirmed intergovernmental agreements with United States Forest Service (USFS) and the Colorado Law Enforcement Rangers; Created a solid relationship with new USFS law enforcement officer Andrew Young.
- Continued collaboration with the Nederland Interagency Council on Homeless Encampments (NICHE) -- a group making strides to aide traveling homeless people and lessen negative impacts on the local camping areas and the Town.
- Successfully removed children from an abusive family situation, while securing multiple felony charges against the suspect; Served a search warrant for suspected child pornography which resulted in an arrest.
- Officer Fine-Loven prevented a potential major fire at the Caribou Mercantile, by smelling and observing smoke in the laundromat; Officer Gerthe attended a less lethal shotgun instructor's course.
- The David Ansbury attempted bombing case finally came to a close with sentencing in January.
- Marshal attended two symposiums in Boulder which highlighted the recent uptick in anti-Semitic activities in Colorado and around the nation and an outreach from the LGBTQ community.

In 2020, the Police Department will develop and implement the following goals:

- Complete the audit and purge the evidence and property room.
- Strengthen coordination with BCSO on large civil disturbances in the county and the USFS in securing another contract to provide limited police services on local USFS lands.
- Participate in a mass casualty table top exercise with BCSO and Boulder Police Department.
- Upgrade the Town's former Biomass building located behind the Community center to include a safe operating overhead door, potential insulation, and excavation work to the north and east.
- Complete the necessary Emergency Protection Order training (Red Flag Law).
- Hold a Town Hall-style meeting at the community center to interact with the community.
- Complete new policy manual and training.

Larry Johns, Town Marshal
larryj@nederlandco.org
303-258-3250

Public Works – Streets Division

The Streets Division of the Public Works Department is responsible for over 17 lane-miles of roadways in Nederland, over three miles of sidewalks, parks, and all public facilities. Streets Staff is also responsible for all its own vehicle and equipment maintenance. We are committed to providing the highest level of service to residents through improved grading and snow removal techniques. Some of the ongoing priorities of the department include improving drainage and storm water management, tracking waste diversion at all town facilities and reducing power consumption and operating costs.

Listed are some of the accomplishments of 2019:

- Nederland is employing environmentally friendly road stabilization techniques to improve the longevity of non-paved roads in town.
- Nederland was awarded \$1.5 million for multi-modal, ADA accessibility improvements from RTD to Town Hall.
- A GOCO grant was completed for Barker Meadows Park, Public Works will play a pivotal role in the reconstruction.

This year we are continuing work outlined in the Master Infrastructure Plan, along with following Board objectives including goals within the Comprehensive Plan. Some of the projects include:

- Public Works will continue to employ an innovative technique to stabilize dirt roads. Big Springs Drive drainage will continue to be a department focus this year.
- Public Works hopes to secure the grant for development of Barker Meadows Park. The Department will play a major role in accomplishing this goal. Public works will be constructing a wetland at Fisherman's lot.
- Public Works will be working on better diversion efforts with the help of a zero waste grant.
- The Department will be working on a design for a sidewalk project and paving at the Visitors Center parking lot.
- Updating the Master Infrastructure Plan that serves as a guide for future projects and priorities.

Public Works Streets Division is looking forward to a productive 2020 and hopes to make significant improvements that provide the highest level of service to our residents.

Chris Pelletier, Public Works Manager
chrisp@nederlandco.org
303-258-3167

Public Works – Streets & Parks: \$525,604

Public Works funding in the General Fund covers expenses for Streets and Parks functions. Streets crews are responsible for repairs and maintenance of all Town streets. The primary expenditures that result from these repairs and maintenance are personnel, fuel, repairs and material costs. Town parks, grounds and trail maintenance are expended out of the Parks division.

COMMUNITY CENTER FUND

Nederland Community Center

The Nederland Community Center (NCC) is a public facility dedicated to serving the greater Nederland area by providing local opportunities for recreation, fitness, education, human services, entertainment, cultural enrichment, and community meetings and gatherings.

The NCC will fulfill our mission while meeting the goals of infrastructure improvement, sustainability and meeting diverse patron, partner and human services needs. The 2020 budget focuses on maintaining the facility and meeting the needs of those served by this common collaborative community space.

Facility maintenance and infrastructure improvement were the focus of the 2019 budget. The community room roof was successfully replaced ensuring the safety of the diverse and valuable gathering space for many years to come. A railing was installed along the outer south steps and all emergency lighting units and exit signs in the building were replaced.

In 2020, the Community Center will continue working with the Fire Inspector to ensure maximum safety for our many community patrons and partners. Much of the budget will continue to focus on standard building maintenance and repair which includes evaluation of obsolete systems in need of replacement. Accessibility and long-term sustainability will guide these decisions.

The Fitness Place equipment replacement schedule will continue in 2020 with replacement of an elliptical and bikes as well as complete the reupholstery of weight room equipment. Studio equipment will also be added and upgraded.

Collaboration continues with our nonprofit Human Service partners who now function as a Family Resource Center for western Boulder County. The Community Center works closely with these organizations as they meet the needs of their ever-increasing clientele. These partner organizations also serve as the primary support system for the emergency shelter at the Community Center should it be activated.

Dawn Baumhover, Community Center Manager
dawnb@nederlandco.org • 303-258-9721
www.nederlandcommunitycenter.org

TOTAL REVENUES: \$436,708

Operating Revenues: \$113,806

Operating revenues include those from room rentals at the Community Center and Fitness Center fees from drop-ins and monthly and annual memberships.

Sales Tax: \$322,902

A portion of Nederland's sales tax (0.75%) goes towards the Community Center to pay off debt and offset operation costs.

TOTAL EXPENDITURES: \$436,589

Operating Expenditures: \$317,175

The Community Center operating expenditures include personnel, operation, and maintenance of the Nederland Community Center.

Debt Payment: \$111,914

Debt payments refer to the cost (principal and interest) of the general obligation bond used for Community Center renovations that occurred in 2005. The bond is projected to be paid off in 2022.

Capital Improvement: \$7,500

The capital project for 2020 is the installation of water and electricity to the stone garage to create a more versatile asset for the community and increase its potential as a revenue generator.

CONSERVATION TRUST FUND

The Conservation Trust Fund accounts for state lottery proceeds. The State restricts the use of lottery revenues for parks and recreation programs, infrastructure, and parks/open space acquisition.

TOTAL REVENUES

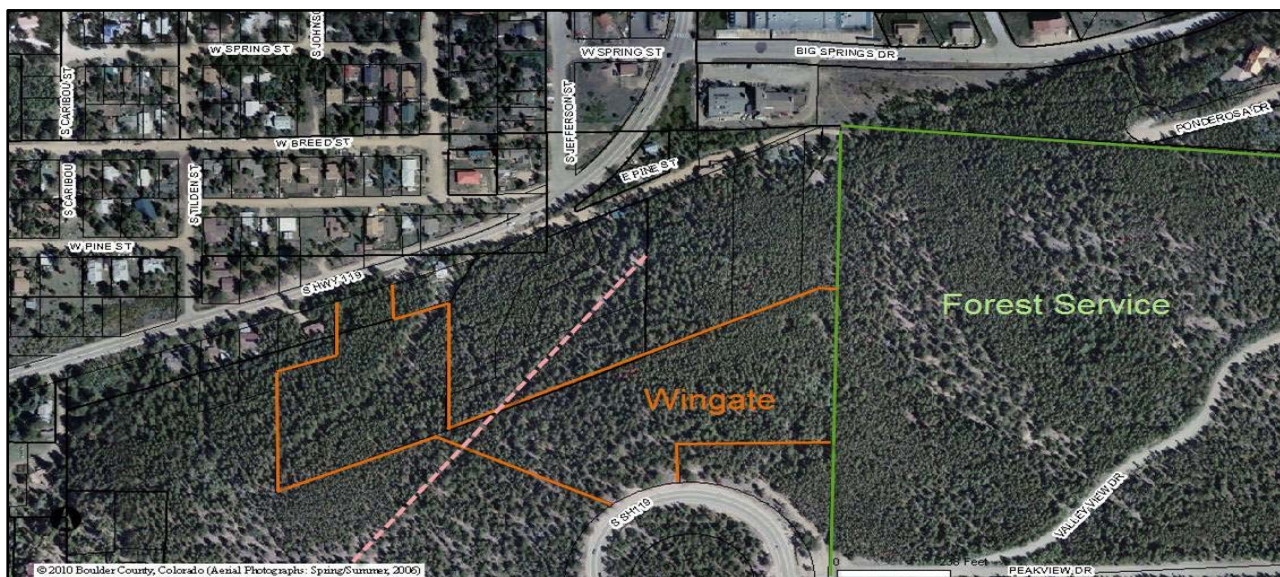
Lottery Revenues: \$16,000

These funds are allocated and distributed to municipalities by the State.

TOTAL EXPENDITURES

Debt Service: \$16,000

The proceeds in this fund are used for the acquisition of the Wingate Open Space property. The Wingate agreement was executed in September 2000 and runs through the year 2020. The Wingate agreement is a purchase and gift agreement of a large swath of land along the south end of Nederland.



The Wingate Land purchase identified here on the map and its connection to forest land

Public Works – Utilities Division

The Utilities Division of the Public Works Department is responsible for over eight miles of sewer and water lines, 160 fire hydrants, several pump stations, and both water and wastewater facilities in Nederland. Water quality is the division's number one priority and we continue to provide residents with clean potable water while also protecting the environment at our wastewater facilities. Energy efficiency is also one of the division's goals. Reducing power consumption and tracking water production helps to reduce operating costs at the Town's treatment facilities. The Utility Division is committed to providing the highest level of service to residents through improved energy efficiency and water quality. Other efforts include infrastructure mapping, improved metering capabilities, and upgrades to the Town's utility infrastructure.

Listed below are some of the accomplishments of 2019:

- The new Biosolids building has been completed at the Waste Water Treatment Facility.
- A Micro Hydro Feasibility was completed.
- Measuring devices and upgrades have been added to pressure reducing stations to assess the possibility to generate power at these facilities.
- Staff continued upgrades to the water intake structure at the Water Treatment Facility.
- Several valves and hydrants have been repaired and upgraded.

In 2020, we will continue work outlined in the Master Infrastructure Plan, and focus on energy efficiency. Some of the projects include:

- Complete landscaping at the Waste Water Treatment Facility.
- Improve wastewater treatment processes and efficiency.
- Pursue a grant to complete a rate study to ensure Nederland's utilities remain fiscally sustainable.
- Continue to track water consumption and upgrade meters on all town facilities.
- Improve and make repairs to the collection system.
- Continue efforts to replace outdated fire hydrants and valves in the distribution system.
- Update the Master Infrastructure Plan which serves as a guide for future projects and priorities.

Public Works Utility Division is looking forward to a productive 2020 and hopes to make significant improvements that provide the highest level of service to our residents.

Chris Pelletier, Public Works Manager
chrisp@nederlandco.org
303-258-3167

WATER FUND

The Water Fund is financed through charges for services billed to Nederland residents, as well as a portion of Nederland's sales tax. Currently, there are approximately 830 water accounts.

REVENUES

Charges for Services: \$479,555

Charges for Services are generated from water service charges assessed to water users. Charges are assessed based on a base charge per household or commercial property and the amount of actual water usage. Charges for services are budgeted at a 3% increase over 2019 rates.

Other Revenue/Proceeds: \$257,730

Other revenues account for interest, Plant Investment Fees (PIF) and sales tax. The amount of Nederland sales tax budgeted for 2020 is \$214,730. This money is designated to cover Water Fund debt. The Town budgeted \$37,000 in PIF proceeds and \$6,000 in interest income.

EXPENDITURES

Operating Expenditures: \$521,823

Personnel – \$230,303: Includes salaries, insurance, and other benefit costs.

Professional Services – \$86,950: Accounts for legal, IT, engineering support, and other outside contracting.

Utilities – \$28,027: Covers the use of electric, gas, phone, and internet services.

Equipment and Supplies – \$76,000: Covers the costs of chemicals, tools, supplies, fuel for vehicles and generators and vehicle and equipment repairs.

Other Costs – \$21,440: All remaining categories cover building repairs, professional development and certifications, as well as office related expenses such as supplies and computers.

Administration Allocation – \$79,103: This is an allocation from the administration and finance department that includes salaries and fringe benefits, property and liability insurance, workers comp, and other finance-related fees (i.e. credit cards/bank).

Debt Payment: \$143,258

Debt payments refer to the cost (principal and interest) of the loan for expanding the water facilities in 2010. With the current payment schedule, the loan will be paid off in November 2030.

Capital Improvements: \$77,500

The items budgeted for capital improvements include updates and repairs of the water distribution system valves and low-flow fire hydrants, Big Springs pipeline freezing prevention and upsizing the Big Springs distribution system.

SEWER FUND

The Sewer Fund is financed through charges for services billed to Nederland residents. Currently, there are approximately 605 sewer accounts.

REVENUES

Charges for Services: \$639,440

Sewer service charges are assessed to sewer users. Charges are assessed based on a base charge per household or commercial property and additionally for actual water usage. Charges for services are budgeted at a 4% increase over 2019 rates.

Other Revenue/Proceeds: \$268,730

Other revenues account for interest, Plant Investment Fees (PIF), and sales tax. The amount of Nederland sales tax budgeted for 2020 is \$214,730. This money is designated for Sewer Fund debt payments. The Town also budgeted \$50,000 in PIF proceeds and \$4,000 in interest income.

EXPENDITURES

Operating Expenditures: \$551,686

Personnel – \$262,062: Includes salaries, insurance, and other benefit costs.

Professional Services – \$56,000: Accounts for legal, IT, engineering support, and other outside contracting.

Utilities – \$50,527: Covers the use of electric, gas, phone, and internet services.

Equipment and Supplies – \$78,750: This category covers the costs of chemicals, tools, supplies, fuel for vehicles and generators and vehicle and equipment repairs.

Other Costs – \$16,990: All remaining categories cover building repairs, professional development and certifications and office related expenses such as supplies, computers, etc.

Administration Allocation – \$87,357: This is an allocation from the administration and finance department that includes salaries and fringe benefits, property and liability insurance, workers comp, and other finance-related fees (i.e. credit cards/bank).

Debt Payment: \$296,449

Debt payments refer to the cost (principal and interest) of the loans to build the sewer plant and biosolids facility. Following the current payment schedules, the sewer plant loans will be paid off in 2032 and the biosolids facility will be paid off in 2039.

Capital Improvements: \$111,593

The items budgeted for capital improvements include I&I repairs and replacements, manhole repairs and upgrades, jetting of the sewer mains and establishing a grease interceptor policy.

STREET FUND

Voters approved a 0.25% sales tax increase in April 2018 to support in-town road improvements. Funds collected from this tax will be dedicated to restoring town roads and improving Nederland's storm water management efforts.

REVENUES

Sales Tax and Other Taxes: \$115,197

Additional tax revenue from the voter approved sales tax towards road improvements began July 1, 2018. It is anticipated tax revenue from this will amount to \$107,940 for 2020 and temporary allotment from the Highway User Tax Fund will be \$7,257.

TOTAL EXPENDITURES: \$128,500

Professional Services: \$9,500

Professional services include services for engineering, construction, hauling and excavation services.

Equipment and Supplies: \$79,000

Equipment and supplies includes minor supplies, equipment rentals, road base, asphalt, concrete and dust suppressants and stabilizers.

Capital Expenditures: \$40,000

Capital expenditures include the purchase of equipment for roadwork and a \$10,000 matching portion of the TIP grant award for the multi modal connection to RTD.

DOWNTOWN DEVELOPMENT AUTHORITY FUND

Nederland Downtown Development Authority

The Nederland Downtown Development Authority (NDDA) is a special district entity authorized by State statute to benefit the economic and community vitality of the downtown area. The NDDA mission statement is “working together for a safe, beautiful and vibrant downtown.”

In 2017, the final version of the DDA Master Plan was adopted after review by the district members, the public and town boards. It focuses on policy direction established by the Town of Nederland 2013 Comprehensive Plan Update, and aligns with the Board of Trustees’ goals and the previously approved Nederland Vision 2020 plan. It is organized into two categories -- Capital Projects and District Programs. Capital Projects focus on improvements to the downtown's physical environment, including street/sidewalk improvements, building improvements, parking and traffic flow projects, construction of public venues and amenities, and new commercial development and redevelopment. District Programs contribute to the vibrancy of downtown by focusing on areas such as circulation, beautification, events and programming, and business services.

For the grant year 2019, the NDDA’s Tourism and Recreation Program (TARP) received County Economic Development funding of \$11,475 to continue to foster economic development in the western portions of Boulder County and support micro and small businesses with technical assistance, trainings, networking, and information and resources dissemination. Deliverables include hosting nine website development workshops in Nederland and a business owner’s rights workshop, supporting tourism and communication at The Old Gallery in Allenspark, providing support for NEDx, the monthly Women’s Entrepreneurial Group, and the Business Club in partnership with the Nederland Library. The NDDA is hoping to receive further funding in 2020 to continue these activities.

In May 2019, the NDDA hired a part-time executive director to coordinate work on priorities identified in the 2017 DDA Master Plan. The NDDA Board of Directors will meet in January of 2020 to strategically plan project priorities funded through the November 2017 voter approved Tax Increment Financing (TIF). Entering 2020, the NDDA is negotiating with sign fabrication firms to create unique wayfinding signage, funding the rehabilitation of Jefferson St. and the Visitor Center Parking lot, engaging engineers in planning parking around the shopping center, enhancing beautification in the district to include grass cutting, weed eradication, sidewalk sweeping, and litter removal, supporting special events, developing business incentives, and updating the NDDA website and business directory.

Hope Jordan, Executive Director
ndda.ed@gmail.com www.NederlandDowntown.org

In 2005, the Town of Nederland Board of Trustees formed the Nederland Downtown Development Authority (NDDA) by Ordinance 599. Once formed, the Nederland Downtown Development Business District voters approved an increase in property tax of 5 mills for improvements within the Nederland Downtown Development District. Additionally, the DDA provides Tax Increment Financing (TIF).

REVENUES

Property Tax: \$31,000

This amount represents the project tax revenue from the Nederland Downtown Development Authority separate 5 mill property tax levy on commercial properties within its district. The Mill Levy was reauthorized by district voters in 2019.

Tax Increment Financing: \$300,000

The Nederland Downtown Development Authority Tax Increment Financing revenues are projected at \$300,000.

Intergovernmental Revenue: \$20,000

The NDDA is applying to receive funding from the Boulder County Economic Vitality grant.

Loan Proceeds: \$500,000

District Voters approved a debt authorization of \$2.3M in 2017. In 2020 the NDDA plans to use these funds to improve roads, parking, wayfinding and beautification in the district. To access these funds, the DDA must take out a loan and then repays the debt from the Tax Incremental Fund (TIF) funded account.

Interest: \$3,000

This amount represents income on any balances in interest bearing accounts.

EXPENSES

Operating Expenditures: \$34,000

The operating expenditures provide for personnel, accounting services, website and IT, office and advertising costs, professional development and election costs to provide the services such as downtown beautification, community outreach and other support.

Capital Improvements: \$520,000

The NDDA plans to update to the 2010 Parking Assessment, continue downtown beautification, make street, sidewalk and parking repairs and improvements and other smaller projects.

Debt Payment: \$525,000

District Voters approved a debt authorization of \$2.3M in 2017. To access these funds, the DDA must take out a loan and then repays the debt from the Tax Incremental Fund (TIF) funded account.

ADDENDUM

1. TOWN OF NEDERLAND DETAILED BUDGET (INCLUDING NEDERLAND DOWNTOWN DEVELOPMENT AUTHORITY FUNDS)
2. RESOLUTION ADOPTION OF THE 2020 BUDGET AND APPROPRIATIONS
3. RESOLUTION ADOPTION OF THE MILL LEVY FOR THE TOWN AND NEDERLAND DOWNTOWN DEVELOPMENT AUTHORITY
4. CAPITAL IMPROVEMENT PROGRAM (CIP) PLAN

Town of Nederland
2020 Final Budget Details

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
GENERAL FUND								
	General Fund Revenue	GG	2,215,242	1,842,495	3,093,403	2,344,552	748,851	-24.2%
	General Fund Expenditures	GG	1,913,367	1,765,458	3,225,491	2,405,042	820,448	-25.4%
	Revenue Minus Expenditures	GG	301,876	77,037	(132,088)	(60,491)	(71,597)	-54.2%
	Transfer In/Out	GG	1,076	-	-	-	-	0.0%
	Change in Fund Balance	GG	302,952	77,037	(132,088)	(60,491)	(71,597)	-54.2%
REVENUE								
10104000	Property Taxes	GG	425,665	490,880	481,000	535,306	(54,306)	11.3%
10104001	Senior Tax Exemption Prop Tax	GG	7,205	6,338	6,500	7,000	(500)	7.7%
10104002	Specfic Ownership Taxes	GG	25,087	25,806	23,200	25,000	(1,800)	7.8%
10104003	Motor Vehicle Taxes	GG	85,055	110,913	88,000	90,000	(2,000)	2.3%
10104004	Cigarette Taxes	GG	3,473	3,075	3,500	3,500	-	0.0%
10104005	TIF Taxes	GG	(28,180)	(40,844)	(31,746)	(30,549)	(1,197)	-3.8%
10104020	Sales Tax	GG	717,391	771,510	813,349	862,150	(48,801)	6.0%
10104030	Use Tax	GG	49,836	51,386	50,000	52,000	(2,000)	4.0%
10104110	Severance Tax	GG	948	1,063	2,000	1,000	1,000	-50.0%
10104120	Mineral Lease Distributions	GG	1,048	627	1,200	1,200	-	0.0%
10104130	Highway User Fees	GG	55,196	54,022	53,500	54,000	(500)	0.9%
10104140	Country Road and Bridges	GG	7,674	7,674	7,250	7,250	-	0.0%
10104210	Utility Franchise Fee	GG	52,548	50,453	54,000	54,000	-	0.0%
10104220	Cable Franchise Fee	GG	-	-	-	-	-	0.0%
10104230	Phone Occupational Tax	GG	2,000	2,000	2,000	2,000	-	0.0%
10104240	Liquor Occupantional Tax	GG	-	-	-	-	-	0.0%
ST	Taxes	GG	1,404,945	1,534,902	1,553,753	1,663,857	(110,104)	7.1%
							-	0.0%
10104900	Interest	GG	1,931	7,157	4,000	8,000	(4,000)	100.0%
10104905	Insurance Proceeds	GG	-	-	-	-	-	0.0%
10104906	Visitor Center	GG	140	-	-	-	-	0.0%
10104907	RINK	GG	-	-	-	-	-	0.0%
10104908	NedCompost	GG	-	-	-	-	-	0.0%
10104909	Special Event Insurance	GG	-	-	300	-	300	-100.0%
10104910	Misc	GG	201,204	(631)	-	-	-	0.0%
10104912	ECO PASS ADMIN	GG	12,579	10,192	9,600	11,000	(1,400)	14.6%
10104915	Donations	GG	100	-	-	-	-	0.0%
ST	Miscellaneous	GG	215,953	16,718	13,900	19,000	(5,100)	36.7%
10144300	Business License	CL	5,460	3,690	4,500	4,500	-	0.0%
10144301	Life/Safety Inspections	CL	150	225	225	225	-	0.0%
10144302	Change of Occupancy	CL	150	-	250	250	-	0.0%
10144303	Change of Use	CL	225	-	150	150	-	0.0%
10144304	Peddlers License	CL	500	275	250	250	-	0.0%
10144305	Home Occupancy License	CL	225	150	100	100	-	0.0%
10144306	Rental Property License	CL	-	-	-	37,500	(37,500)	0.0%
10144310	Liquor License	CL	6,870	9,829	7,475	7,475	-	0.0%
10144320	Medical Marijuana	CL	-	575	575	575	-	0.0%
10144322	Marijuana Sign Displays	CL	-	-	-	-	-	0.0%
10144325	Background Check Reimbursements	CL	-	-	-	-	-	0.0%
10144330	Recreational Marijuana	CL	1,725	2,875	1,725	2,300	(575)	33.3%
10144331	Marijuana Cultivation	CL	575	575	1,150	1,150	-	0.0%
10144350	Special Events	CL	1,985	1,625	2,000	2,000	-	0.0%
10144360	Noise Permits	CL	900	850	800	800	-	0.0%
10144370	Sign Permits	CL	1,100	400	800	800	-	0.0%
10144375	Weddings	CL	-	-	-	-	-	0.0%
10144380	Park Rental	CL	160	3,375	4,000	4,000	-	0.0%
10144382	Visitor Center Lot Rental	CL	500	500	500	500	-	0.0%
10144910	Misc	CL	-	-	-	-	-	0.0%

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ST	Clerk's Office	CL	20,525	24,944	24,500	62,575	(38,075)	155.4%
10154500	Building Permits	PZ	48,350	43,106	50,000	80,000	(30,000)	60.0%
10154501	Plan Reviews	PZ	25,753	40,382	22,000	22,000	-	0.0%
10154505	Address Request Assignment	PZ	-	225	75	75	-	0.0%
10154510	Excavation Permits	PZ	550	400	500	500	-	0.0%
10154511	Right of Way	PZ	700	1,550	750	750	-	0.0%
10154512	Blasting Permit	PZ	-	-	-	-	-	0.0%
10154515	Site Plan Review	PZ	3,315	2,250	2,500	2,500	-	0.0%
10154516	Concept Review	PZ	250	-	250	250	-	0.0%
10154550	Special Review Use	PZ	1,000	500	1,000	1,000	-	0.0%
10154551	ADU	PZ	-	-	-	2,500	(2,500)	0.0%
10154553	PUD	PZ	2,500	1,000	1,000	1,000	-	0.0%
10154554	Subdivision/Replat	PZ	500	500	500	500	-	0.0%
10154555	Annexation	PZ	-	-	-	-	-	0.0%
10154560	Encroachment	PZ	-	-	-	-	-	0.0%
10154561	Vacation "Right of Way"	PZ	-	-	-	-	-	0.0%
10154570	BZA Application	PZ	500	500	-	-	-	0.0%
10154580	Zoning Amendment/Rezoning	PZ	-	-	-	-	-	0.0%
10154590	Dissolution of Lot Line	PZ	250	(250)	-	-	-	0.0%
10154599	Professional Fees Funded by Escrow	PZ	(6,067)	514	-	-	-	0.0%
ST	Planning & Zoning	PZ	77,601	90,677	78,575	111,075	(32,500)	41.4%
10174600	Court Fees	CT	4,385	4,767	4,000	4,000	-	0.0%
10174601	Boulder Combined Courts	CT	423	140	1,000	1,000	-	0.0%
10174604	Witness Court Costs	CT	150	-	-	-	-	0.0%
10174605	Court Surcharge	CT	155	345	1,000	1,000	-	0.0%
ST	Court	CT	5,113	5,252	6,000	6,000	-	0.0%
10184399	Dog License	LE	128	80	100	100	-	0.0%
10184700	Traffic Fines - Speeding	LE	29,580	26,144	30,000	64,650	(34,650)	115.5%
10184701	Traffic Fines - Non Speeding	LE	3,785	7,180	5,000	9,810	(4,810)	96.2%
10184705	Police Surcharge	LE	4,875	3,400	4,000	6,500	(2,500)	62.5%
10184715	Parking Fines	LE	3,520	1,380	5,000	8,000	(3,000)	60.0%
10184716	Insurance/Registration Requirement	LE	4,815	8,200	6,500	10,500	(4,000)	61.5%
10184750	Non-Traffic Related Fines	LE	989	953	1,500	2,400	(900)	60.0%
10184770	Code Enforcement Fines	LE	-	135	250	400	(150)	60.0%
10184780	Restitution	LE	886	-	100	160	(60)	60.0%
10184790	Animal Control Fines	LE	750	656	-	-	-	0.0%
10184795	Breath Tests	LE	-	-	-	-	-	0.0%
10184796	Finger Prints	LE	540	590	-	-	-	0.0%
10184797	Records	LE	104	47	25	25	-	0.0%
10184799	Police Services	LE	5,709	7,655	6,500	6,500	-	0.0%
10184910	Misc	LE	8,030	2,133	1,500	1,500	-	0.0%
ST	Police Revenue	LE	63,710	58,553	60,475	110,545	(50,070)	82.8%
10134906	Visitor Center	VC	1,205	1,894	1,500	1,500	-	0.0%
10134940	Visitor Center Sales	VC	37,809	36,937	45,000	65,000	(20,000)	44.4%
ST	Visitor Center	VC	39,014	38,831	46,500	66,500	(20,000)	43.0%
10204815	Sale of Supplies/Parts	GG	75	-	-	-	-	0.0%
10204817	C&D Recycling Program	GG	-	-	-	5,000	(5,000)	0.0%
10204820	Other Charges	GG	5,631	-	-	-	-	0.0%
10204910	Misc	GG	9,644	19,553	9,700	-	9,700	-100.0%
ST	Public Works	GG	15,351	19,553	9,700	5,000	4,700	-48.5%

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10998400	Boulder County Economic Grant	GR	5,145	6,855	-	-	-	0.0%
10998401	Boulder County Sustainability Grant	GR	(6,971)	18,565	-	-	-	0.0%
10998402	TARP	GR	-	-	-	-	-	0.0%
10998403	Boulder County Chipping	GR	-	-	-	-	-	0.0%
10998404	GOCO	GR	-	31,728	350,000	-	350,000	-100.0%
10998405	CDOT	GR	-	-	-	-	-	0.0%
10998406	Boulder County Housing	GR	-	-	-	-	-	0.0%
10998410	DOLA	GR	84,827	1,225	950,000	-	950,000	-100.0%
10998411	CWRPDA	GR	-	1,626	-	-	-	0.0%
10998412	CDPHE	GR	-	221	-	-	-	0.0%
10998415	Colorado Dept of Agriculture	GR	-	-	-	-	-	0.0%
10998416	Colorado Office of Econ Dev and Ir	GR	-	-	-	-	-	0.0%
10998430	FEMA Fire Mitigation	GR	-	14,011	-	-	-	0.0%
10998431	FEMA Flood Reimbursements	GR	212,492	(23,902)	-	-	-	0.0%
10998450	JAG 2013-DJ-13-001454-0-1	GR	77,537	-	-	-	-	0.0%
10998490	Grant Other	GR	-	2,737	-	300,000	(300,000)	0.0%
ST	Grant Revenue	GR	373,030	53,066	1,300,000	300,000	1,000,000	-76.9%
EXPENDITURES								
10115000	Salaries	BOT	12,550	15,695	15,800	15,800	-	0.0%
10115010	Employer Taxes	BOT	997	1,186	1,422	1,422	-	0.0%
10115025	Expense Reimbursements	BOT	-	-	100	100	-	0.0%
10115030	Other Employee Benefits	BOT	-	-	-	-	-	0.0%
10115190	Other	BOT	2,657	196	500	500	-	0.0%
10115200	Rent	BOT	4,700	6,300	6,300	6,300	-	0.0%
10115410	Office Supplies	BOT	-	387	250	250	-	0.0%
10115810	Conference/Training	BOT	618	-	1,000	1,000	-	0.0%
10115815	Travel (miles reimbursement)	BOT	187	-	1,000	1,000	-	0.0%
10115820	Lodging	BOT	649	-	500	500	-	0.0%
10115830	Meals	BOT	55	215	-	500	(500)	0.0%
10115850	Annual Membership/Dues	BOT	2,402	2,748	2,800	3,600	(800)	28.6%
10115890	Goodwill	BOT	285	-	7,000	8,500	(1,500)	21.4%
T	BOT Expenditures	BOT	25,101	26,728	36,672	39,472	(2,800)	7.6%
10125000	Salaries	AF	163,982	212,378	233,954	256,430	(22,476)	9.6%
10125005	Overtime	AF	373	137	250	250	-	0.0%
10125006	On Call	AF	-	-	-	-	-	0.0%
10125009	PTO Payout	AF	16,329	-	1,500	1,500	-	0.0%
10125010	Employer Taxes	AF	13,445	14,747	21,056	23,079	(2,023)	9.6%
10125015	Health Insurance	AF	24,435	43,206	41,600	50,791	(9,191)	22.1%
10125020	Retirement	AF	7,871	7,809	8,158	10,566	(2,408)	29.5%
10125025	Expense Reimbursements	AF	219	1,077	300	300	-	0.0%
10125030	Other Employee Benefits	AF	1,975	432	2,000	2,000	-	0.0%
ST	Personnel Expenses	AF	228,628	279,786	308,818	344,916	(36,098)	11.7%
10125100	Legal	AF	85,513	51,825	55,000	57,000	(2,000)	3.6%
10125110	IT	AF	24,299	8,505	7,865	8,500	(635)	8.1%
10125120	Audit	AF	11,000	9,500	9,500	9,500	-	0.0%
10125125	Accounting	AF	7,803	503	600	600	-	0.0%
10125126	Payroll Service	AF	3,218	3,264	4,300	4,000	300	-7.0%
10125127	Human Resources	AF	182	182	400	250	150	-37.5%
10125170	GIS Services	AF	-	-	-	-	-	0.0%
10125182	Background Checks	AF	94	216	150	150	-	0.0%
10125190	Other	AF	1,785	3,725	2,000	2,000	-	0.0%
ST	Professional Services	AF	133,893	77,721	79,815	82,000	(2,185)	2.7%

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10125205	Building Maintenance	AF	3,615	18,253	750	1,950	(1,200)	160.0%
10125220	Trash Services	AF	100	-	-	-	-	0.0%
10125221	Recycling Services	AF	1,800	-	-	-	-	0.0%
10125222	Compost Services	AF	105	-	-	-	-	0.0%
10125230	Electric	AF	1,570	1,171	1,800	1,800	-	0.0%
10125231	Gas	AF	740	801	1,000	1,000	-	0.0%
10125232	Phone	AF	3,444	3,916	1,980	1,980	-	0.0%
10125233	Internet	AF	1,290	8,115	2,974	2,974	-	0.0%
10125250	Janitorial Supplies	AF	578	592	650	650	-	0.0%
ST	Building Expenses	AF	13,242	32,847	9,154	10,354	(1,200)	13.1%
10125410	Office Supplies	AF	1,623	2,707	2,250	2,250	-	0.0%
10125415	Sundries	AF	380	687	500	500	-	0.0%
10125420	Software	AF	99	2,438	1,605	1,605	-	0.0%
10125421	Software Maintenance	AF	2,552	1,720	3,000	3,000	-	0.0%
10125430	Computer	AF	1,046	34	2,000	2,500	(500)	25.0%
10125450	Minor Equipment	AF	462	-	250	250	-	0.0%
10125455	Minor Furniture	AF	237	93	250	250	-	0.0%
10125470	Leased Equipment	AF	2,321	2,037	2,500	2,500	-	0.0%
10125471	Office Equipment Maintenance	AF	453	614	600	600	-	0.0%
ST	Office Expense	AF	9,172	10,330	12,955	13,455	(500)	3.9%
10125520	Minor Supplies (tools)	AF	-	13	-	-	-	0.0%
10125535	Minor Supplies (signs)	AF	31	-	-	-	-	0.0%
10125710	Postage/Shipping	AF	3,882	3,765	4,000	4,000	-	0.0%
10125730	Credit Card fees	AF	1,159	(1,557)	-	-	-	0.0%
10125735	Boulder County Tax Collection	AF	4,057	4,588	4,200	4,200	-	0.0%
10125740	Bank Fees	AF	2,237	1,842	1,200	1,200	-	0.0%
10125750	Advertising	AF	446	25	500	500	-	0.0%
10125770	Printing/Copying	AF	570	(93)	500	500	-	0.0%
10125780	Publications	AF	118	52	54	54	-	0.0%
10125790	MISC	AF	3,532	545	1,000	1,000	-	0.0%
ST	Other	AF	16,031	9,180	11,454	11,454	-	0.0%
10125122	Worker's Comp	AF	44,303	38,266	55,106	45,188	9,918	-18.0%
10125123	Property/Liability Insurance	AF	63,601	62,807	72,552	69,710	2,842	-3.9%
10125124	Other Insurance	AF	437	-	500	-	500	-100.0%
ST	Insurance	AF	108,341	101,073	128,158	114,898	13,260	-10.3%
10125810	Conference/Training	AF	939	620	1,500	1,500	-	0.0%
10125815	Travel (miles reimbursement)	AF	20	34	500	500	-	0.0%
10125820	Lodging	AF	-	282	600	600	-	0.0%
10125830	Meals	AF	733	939	1,000	1,000	-	0.0%
10125850	Annual Membership/Dues	AF	1,370	3,091	4,000	4,000	-	0.0%
10125890	Goodwill	AF	-	-	-	-	-	0.0%
ST	Professional Development	AF	3,062	4,965	7,600	7,600	-	0.0%
10125999	Admin & Finance Allocation	AF	(172,200)	(180,408)	(189,437)	(195,120)	5,683	3.0%
T	Admin & Finance	AF	340,169	335,494	368,517	389,557	(21,040)	5.7%
10135000	Salaries	VC	15,606	17,599	24,680	30,000	(5,320)	21.6%
10135005	Overtime	VC	368	8	-	-	-	0.0%
10135010	Employer Taxes	VC	1,214	1,524	2,221	2,700	(479)	21.6%
10135015	Health Insurance	VC	-	-	-	-	-	0.0%
10135020	Retirement	VC	223	-	-	-	-	0.0%
10135025	Expense Reimbursements	VC	-	7	-	-	-	0.0%

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10135030	Other Employee Benefits	VC	208	216	-	-	-	0.0%
ST	Personnel Expenses	VC	17,619	19,353	26,901	32,700	(5,799)	21.6%
10135100	Legal	VC	-	-	-	-	-	0.0%
10135110	IT	VC	610	337	500	500	-	0.0%
10135115	Website	VC	-	-	-	-	-	0.0%
10135190	Other	VC	865	(571)	1,000	1,000	-	0.0%
ST	Professional Services	VC	1,475	(233)	1,500	1,500	-	0.0%
10135205	Building Maintenance	VC	3,027	607	750	750	-	0.0%
10135230	Electric	VC	1,880	1,814	1,700	1,700	-	0.0%
10135231	Gas	VC	593	609	750	750	-	0.0%
10135232	Phone	VC	626	780	750	750	-	0.0%
10135233	Internet	VC	-	-	300	300	-	0.0%
10135250	Janitorial Supplies	VC	1,768	748	1,000	1,000	-	0.0%
ST	Building Expenses	VC	7,893	4,557	5,250	5,250	-	0.0%
10135410	Office Supplies	VC	278	205	250	250	-	0.0%
10135420	Software	VC	-	-	-	-	-	0.0%
10135430	Computer	VC	27	35	250	1,500	(1,250)	500.0%
10135450	Minor Equipment	VC	-	-	-	-	-	0.0%
10135455	Minor Furniture	VC	-	-	-	-	-	0.0%
ST	Office Expense	VC	305	240	500	1,750	(1,250)	250.0%
10135520	Minor Supplies (tools)	VC	361	-	50	50	-	0.0%
10135670	Supplies for Resale	VC	28,454	25,805	25,000	40,000	(15,000)	60.0%
10135710	Postage/Shipping	VC	-	-	-	-	-	0.0%
10135770	Printing/Copying	VC	-	-	100	100	-	0.0%
ST	Other	VC	28,815	25,805	25,150	40,150	(15,000)	59.6%
10136150	Building Improvements	VC	-	-	-	-	-	0.0%
ST	Capital	VC	-	-	-	-	-	0.0%
T	Visitor Center	VC	56,107	49,723	59,301	81,350	(22,049)	37.2%
10145000	Salaries	CL	52,865	59,957	48,000	51,500	(3,500)	7.3%
10145005	Overtime	CL	198	48	-	-	-	0.0%
10145006	On Call	CL	-	-	-	-	-	0.0%
10145009	PTO Payout	CL	687	615	-	-	-	0.0%
10145010	Employer Taxes	CL	3,991	4,478	4,320	4,635	(315)	7.3%
10145015	Health Insurance	CL	9,336	8,749	9,084	9,072	12	-0.1%
10145020	Retirement	CL	239	398	1,920	2,060	(140)	7.3%
10145025	Expense Reimbursements	CL	23	386	250	250	-	0.0%
10145030	Other Employee Benefits	CL	222	325	250	250	-	0.0%
ST	Personnel Expenses	CL	67,561	74,955	63,824	67,767	(3,943)	6.2%
10145115	Website	CL	2,015	545	1,400	1,400	-	0.0%
10145135	Rental Housing Enforcement	CL	-	-	-	12,500	(12,500)	0.0%
10145175	Elections	CL	-	3,310	4,000	6,000	(2,000)	50.0%
10145180	Codification	CL	225	3,327	2,700	2,700	-	0.0%
10145181	Boulder County Recording	CL	206	916	600	500	100	-16.7%
10145182	Background Checks	CL	287	-	50	50	-	0.0%
ST	Professional Services	CL	2,733	8,098	8,750	23,150	(14,400)	164.6%

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10145410	Office Supplies	CL	736	499	375	250	125	-33.3%
10145420	Software	CL	5,890	6,121	6,300	6,300	-	0.0%
10145430	Computer	CL	-	2,500	500	500	-	0.0%
10145450	Minor Equipment	CL	44	-	-	-	-	0.0%
10145455	Minor Furniture	CL	-	-	-	-	-	0.0%
10145470	Leased Equipment	CL	-	-	-	-	-	0.0%
ST	Office Expenses	CL	6,670	9,120	7,175	7,050	125	-1.7%
10145710	Postage/Shipping	CL	27	-	-	-	-	0.0%
10145730	Credit Card fees	CL	-	-	-	-	-	0.0%
10145750	Advertising	CL	67	262	350	200	150	-42.9%
10145770	Printing/Copying	CL	-	42	150	100	50	-33.3%
10145780	Publications	CL	73	237	200	200	-	0.0%
10145790	MISC	CL	75	227	250	250	-	0.0%
ST	Other	CL	242	768	950	750	200	-21.1%
10145810	Conference/Training	CL	1,018	-	1,500	1,000	500	-33.3%
10145815	Travel (miles reimbursement)	CL	-	155	500	350	150	-30.0%
10145820	Lodging	CL	-	-	500	500	-	0.0%
10145830	Meals	CL	-	-	-	100	(100)	0.0%
10145850	Annual Membership/Dues	CL	525	-	375	375	-	0.0%
ST	Professional Development	CL	1,543	155	2,875	2,325	550	-19.1%
T	Clerk's Office	CL	78,750	93,096	83,574	101,042	(17,468)	20.9%
10155000	Salaries	PZ	32,279	34,653	46,141	48,448	(2,307)	5.0%
10155005	Overtime	PZ	791	192	-	-	-	0.0%
10155006	On Call	PZ	-	-	-	-	-	0.0%
10155009	PTO Payout	PZ	-	-	-	-	-	0.0%
10155010	Employer Taxes	PZ	2,319	2,583	4,153	4,360	(208)	5.0%
10155015	Health Insurance	PZ	5,858	6,984	9,084	9,072	12	-0.1%
10155020	Retirement	PZ	955	1,076	1,846	2,060	(214)	11.6%
10155025	Expense Reimbursements	PZ	16	29	50	50	-	0.0%
10155030	Other Employee Benefits	PZ	194	225	200	200	-	0.0%
ST	Personnel Expenses	PZ	42,413	45,742	61,473	64,190	(2,717)	4.4%
10155410	Office Supplies	CL	-	-	-	250	(250)	0.0%
10155420	Software	CL	-	-	-	-	-	0.0%
10155430	Computer	CL	-	-	-	500	(500)	0.0%
10155450	Minor Equipment	CL	-	-	-	-	-	0.0%
ST	Office Expenses	CL	-	-	-	750	(750)	0.0%
10155100	Legal	PZ	-	-	-	-	-	0.0%
10155121	Permitting and Plan Reviews	PZ	64,053	72,557	58,000	74,000	(16,000)	27.6%
10155130	Engineering	PZ	2,500	-	-	-	-	0.0%
10155140	Design	PZ	-	-	-	-	-	0.0%
10155150	Planning	PZ	-	-	-	-	-	0.0%
10155165	Code Enforcement	PZ	6,350	4,300	5,000	6,000	(1,000)	20.0%
10155170	GIS Services	PZ	750	300	750	750	-	0.0%
10155750	Advertising	PZ	125	53	50	50	-	0.0%
10155770	Printing/Copying	PZ	-	61	50	50	-	0.0%
10155780	Publications	PZ	17	117	200	100	100	-50.0%
10155790	MISC	PZ	15	92	50	50	-	0.0%
ST	Professional Services	PZ	73,810	77,479	64,100	81,000	(16,900)	26.4%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
10155810	Conference/Training	PZ	-	373	500	500	-	0.0%
10155815	Travel (miles reimbursement)	PZ	10	(7)	200	200	-	0.0%
10155820	Lodging	PZ	-	-	-	-	-	0.0%
10155830	Meals	PZ	116	-	150	150	-	0.0%
10155850	Annual Membership/Dues	PZ	378	398	450	450	-	0.0%
ST	Professional Development	PZ	503	764	1,300	1,300	-	0.0%
T	Planning & Zoning	PZ	116,726	196,542	126,873	147,240	(20,367)	16.1%
10175105	Court Services	CT	13,298	21,155	21,000	25,200	(4,200)	20.0%
ST	Professional Services	CT	13,298	21,155	21,000	25,200	(4,200)	20.0%
10175410	Office Supplies	CT	654	132	500	500	-	0.0%
ST	Office Expense	CT	654	132	500	500	-	0.0%
10175795	Witness Payments	CT	-	-	25	25	-	0.0%
ST	Other	CT	-	-	25	25	-	0.0%
10175810	Conference/Training	CT	-	-	-	-	-	0.0%
ST	Professional Development	CT	-	-	-	-	-	0.0%
T	Courts	CT	13,952	21,287	21,525	25,725	(4,200)	19.5%
10185000	Salaries	LE	279,338	251,083	320,112	358,125	(38,013)	11.9%
10185005	Overtime	LE	12,772	15,786	13,500	13,500	-	0.0%
10185006	On Call	LE	9,200	3,000	5,000	5,000	-	0.0%
10185009	PTO Payout	LE	9,967	4,308	1,500	1,500	-	0.0%
10185010	Employer Taxes	LE	23,620	21,615	30,610	34,031	(3,421)	11.2%
10185015	Health Insurance	LE	39,588	30,649	65,369	74,499	(9,130)	14.0%
10185020	Retirement	LE	9,206	5,530	7,829	13,345	(5,517)	70.5%
10185025	Expense Reimbursements	LE	424	122	750	750	-	0.0%
10185030	Other Employee Benefits	LE	1,669	1,348	1,200	1,200	-	0.0%
ST	Personnel Expenses	LE	385,784	333,442	445,870	501,950	(56,081)	12.6%
10185110	IT	LE	4,709	7,052	5,945	6,000	(55)	0.9%
10185118	Boulder County Communications	LE	33,000	33,000	33,495	33,997	(502)	1.5%
10185128	Boulder County Sherriff Coverage	LE	5,580	95,138	126,890	133,310	(6,420)	5.1%
10185138	Colorado Law Enforcement Ranger	LE	-	-	3,000	3,000	-	0.0%
10185182	Background Checks	LE	1,312	130	1,000	1,000	-	0.0%
10185185	Lab Tests	LE	510	15	500	500	-	0.0%
10185190	Other	LE	1,303	4,206	200	200	-	0.0%
ST	Professional Services	LE	46,415	139,541	171,030	178,007	(6,977)	4.1%
10185200	Rent	LE	12,200	14,450	15,050	15,650	(600)	4.0%
10185205	Building Maintenance	LE	827	67	500	4,700	(4,200)	840.0%
10185220	Trash Services	LE	50	-	-	-	-	0.0%
10185221	Recycling Services	LE	400	-	-	-	-	0.0%
10185222	Compost Services	LE	100	-	-	-	-	0.0%
10185230	Electric	LE	1,354	1,238	1,400	1,400	-	0.0%
10185231	Gas	LE	1,072	935	1,200	1,200	-	0.0%
10185232	Phone	LE	2,397	3,034	1,907	1,907	-	0.0%
10185233	Internet	LE	945	757	4,365	4,365	-	0.0%
10185234	Cell Phone	LE	232	-	2,400	2,400	-	0.0%
10185250	Janitorial Supplies	LE	336	641	750	750	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
ST	Building Expense	LE	19,914	21,122	27,572	32,372	(4,800)	17.4%
10185410	Office Supplies	LE	3,231	1,304	2,700	2,700	-	0.0%
10185415	Sundries	LE	308	91	300	300	-	0.0%
10185420	Software	LE	2,822	4,175	3,327	3,327	-	0.0%
10185421	Software Maintenance	LE	677	711	1,000	1,000	-	0.0%
10185430	Computer	LE	1,257	1,585	500	2,500	(2,000)	400.0%
10185450	Minor Equipment	LE	800	54	250	250	-	0.0%
10185455	Minor Furniture	LE	40	232	500	500	-	0.0%
10185470	Leased Equipment	LE	-	791	900	900	-	0.0%
10185471	Office Equipment Maintenance	LE	-	-	-	-	-	0.0%
ST	Office Expense	LE	9,135	8,943	9,477	11,477	(2,000)	21.1%
10185505	Vehicle Maintenance & Repair	LE	10,561	8,761	8,000	8,000	-	0.0%
10185510	Equipment Maintenance & Repair	LE	962	208	500	500	-	0.0%
10185515	Fuel	LE	6,907	9,644	10,000	10,000	-	0.0%
10185520	Minor Supplies (tools)	LE	1,544	1,510	2,500	2,500	-	0.0%
10185521	Minor Supplies (ammunition)	LE	923	1,234	2,000	2,000	-	0.0%
10185535	Minor Supplies (signs)	LE	1,452	-	1,000	1,000	-	0.0%
10185550	Safety Equipment	LE	(1,453)	615	1,500	1,500	-	0.0%
10185560	Uniforms	LE	3,741	3,272	4,750	4,750	-	0.0%
ST	Equipment & Supplies	LE	24,637	25,244	30,250	30,250	-	0.0%
10185710	Postage/Shipping	LE	92	74	125	125	-	0.0%
10185730	Credit Card fees	LE	885	741	750	750	-	0.0%
10185750	Advertising	LE	21	-	50	50	-	0.0%
10185770	Printing/Copying	LE	136	901	650	650	-	0.0%
10185780	Publications	LE	178	255	500	500	-	0.0%
10185790	MISC	LE	205	13,246	500	500	-	0.0%
ST	Other	LE	1,517	15,218	2,575	2,575	-	0.0%
10185810	Conference/Training	LE	1,409	699	1,300	1,300	-	0.0%
10185815	Travel (miles reimbursement)	LE	-	86	150	150	-	0.0%
10185820	Lodging	LE	-	-	200	200	-	0.0%
10185830	Meals	LE	523	476	500	500	-	0.0%
10185850	Annual Membership/Dues	LE	1,165	2,526	2,700	2,700	-	0.0%
10185890	Goodwill	LE	-	-	-	500	(500)	0.0%
ST	Professional Development	LE	3,097	3,786	4,850	5,350	(500)	10.3%
10186300	Vehicles	LE	-	-	-	-	-	0.0%
10186400	Equipment	LE	-	-	-	-	-	0.0%
ST	Capital	LE	-	-	-	-	-	0.0%
10187400	Capital Lease Principal	LE	-	-	-	-	-	0.0%
10187500	Capital Lease Interest	LE	-	-	-	-	-	0.0%
ST	Debt Payments	LE	-	-	-	-	-	0.0%
T	Law Enforcement	LE	490,499	547,296	691,624	761,982	(70,358)	10.2%
10205000	Salaries	PW	184,837	183,342	217,579	218,579	(1,000)	0.5%
10205005	Overtime	PW	4,027	4,986	6,000	7,000	(1,000)	16.7%
10205006	On Call	PW	4,513	5,370	5,200	5,200	-	0.0%
10205009	PTO Payout	PW	1,275	2,037	250	250	-	0.0%
10205010	Employer Taxes	PW	14,485	16,135	19,582	19,672	(90)	0.5%
10205015	Health Insurance	PW	35,817	39,552	46,414	46,414	-	0.0%
10205020	Retirement	PW	8,512	5,612	8,703	8,703	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
10205025	Expense Reimbursements	PW	(21)	658	150	150	-	0.0%
10205030	Other Employee Benefits	PW	1,995	1,693	1,500	1,500	-	0.0%
10205997	Public Works Allocation	PW	(5,550)	-	-	-	-	0.0%
ST	Personnel Expenses	PW	249,889	259,385	305,379	307,469	(2,090)	0.7%
10205110	IT	PW	2,375	1,339	1,815	1,815	-	0.0%
10205130	Engineering	PW	4,200	-	5,500	3,500	2,000	-36.4%
10205140	Design	PW	-	-	1,000	1,000	-	0.0%
10205150	Planning	PW	5,009	1,725	3,500	51,881	(48,381)	1382.3%
10205160	Building Services	PW	2,212	-	50	50	-	0.0%
10205184	Drug Testing	PW	2,502	1,083	1,000	1,000	-	0.0%
10205186	Physicals	PW	371	188	400	400	-	0.0%
10205188	Excavation Services	PW	135	1,633	-	500	(500)	0.0%
10205190	Other	PW	1,296	1,456	150	150	-	0.0%
ST	Professional Services	PW	18,099	7,423	13,415	60,296	(46,881)	349.5%
10205205	Building Maintenance	PW	2,326	3,357	4,000	4,000	-	0.0%
10205210	Parks Maintenance	PW	6,083	9,026	15,000	15,000	-	0.0%
10205215	Streets Maintenance	PW	1,182	2,278	8,000	4,000	4,000	-50.0%
10205216	Trails/Sidewalks Maintenance	PW	342	579	1,900	1,900	-	0.0%
10205220	Trash Services	PW	4,993	5,889	5,750	5,750	-	0.0%
10205221	Recycling Services	PW	911	337	1,000	1,000	-	0.0%
10205222	Compost Services	PW	143	28	100	100	-	0.0%
10205223	Zero Waste Services	PW	-	-	-	5,000	(5,000)	0.0%
10205230	Electric	PW	4,437	6,037	5,000	5,000	-	0.0%
10205231	Gas	PW	1,633	487	-	-	-	0.0%
10205232	Phone	PW	839	898	1,122	1,122	-	0.0%
10205233	Internet	PW	264	553	3,118	3,118	-	0.0%
10205234	Cell Phone	PW	366	509	750	750	-	0.0%
10205235	Street Lights	PW	8,300	7,772	9,000	8,100	900	-10.0%
10205250	Janitorial Supplies	PW	1,012	3,020	1,000	1,000	-	0.0%
ST	Building Expense	PW	32,831	40,770	55,739	55,839	(100)	0.2%
10205410	Office Supplies	PW	1,058	620	1,000	1,000	-	0.0%
10205415	Sundries	PW	-	-	50	50	-	0.0%
10205420	Software	PW	65	647	1,500	1,500	-	0.0%
10205430	Computer	PW	16	1,347	500	1,500	(1,000)	200.0%
10205450	Minor Equipment	PW	950	166	750	750	-	0.0%
10205455	Minor Furniture	PW	-	270	500	500	-	0.0%
10205470	Leased Equipment	PW	292	2,010	300	300	-	0.0%
ST	Office Expense	PW	2,380	5,060	4,600	5,600	(1,000)	21.7%
10205505	Vehicle Maintenance & Repair	PW	14,984	9,096	14,000	15,000	(1,000)	7.1%
10205510	Equipment Maintenance & Repair	PW	15,315	18,515	16,000	17,000	(1,000)	6.3%
10205515	Fuel	PW	11,801	18,155	15,000	15,000	-	0.0%
10205520	Minor Supplies (tools)	PW	4,472	6,747	6,500	7,500	(1,000)	15.4%
10205530	Minor Supplies (infrastructure)	PW	5,165	4,321	5,000	5,000	-	0.0%
10205535	Minor Supplies (signs)	PW	6,530	3,376	3,500	3,500	-	0.0%
10205536	Equipment Rental	PW	217	1,568	500	2,500	(2,000)	400.0%
10205550	Safety Equipment	PW	1,086	2,779	2,500	2,500	-	0.0%
10205560	Uniforms	PW	1,895	2,341	2,500	2,500	-	0.0%
10205640	Salt/Sand	PW	6,516	6,959	6,500	7,000	(500)	7.7%
10205645	Road Base	PW	5,322	5,056	5,000	5,000	-	0.0%
10205650	Asphalt	PW	4,222	1,962	6,500	6,500	-	0.0%
ST	Equipment & Supplies	PW	77,525	80,876	83,500	89,000	(5,500)	6.6%
10205670	Supplies for Resale	PW	-	-	-	500	(500)	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
10205750	Advertising	PW	119	27	-	-	-	0.0%
10205770	Printing/Copying	PW	53	36	50	50	-	0.0%
10205780	Publications	PW	408	(378)	100	100	-	0.0%
10205790	MISC	PW	12,745	221	2,000	2,000	-	0.0%
ST	Other	PW	13,324	(94)	2,150	2,650	(500)	23.3%
10205810	Conference/Training	PW	3,684	2,584	4,000	4,000	-	0.0%
10205815	Travel (miles reimbursement)	PW	-	102	150	150	-	0.0%
10205820	Lodging	PW	-	-	-	-	-	0.0%
10205830	Meals	PW	386	386	400	600	(200)	50.0%
10205850	Annual Membership/Dues	PW	-	-	-	-	-	0.0%
10205890	Goodwill	PW	-	-	-	-	-	0.0%
ST	Professional Development	PW	4,070	3,072	4,550	4,750	(200)	4.4%
10206100	Building	PW	13,410	-	-	-	-	0.0%
10206150	Building Improvements	PW	-	-	-	-	-	0.0%
10206300	Vehicles	PW	200,001	(3,580)	-	-	-	0.0%
10206400	Equipment	PW	-	-	-	-	-	0.0%
10206500	Infrastructure	PW	-	1,312	-	-	-	0.0%
10206550	Infrastructure Improvements	PW	52,197	7,784	35,000	-	35,000	-100.0%
ST	Capital	PW	265,608	5,516	35,000	-	35,000	-100.0%
10207400	Capital Lease Principal	PW	13,065	26,666	27,397	28,147	(750)	2.7%
10207500	Capital Lease Interest	PW	2,720	4,905	4,174	3,424	750	-18.0%
ST	Debt Payments	PW	15,785	31,571	31,571	31,571	-	0.0%
T	Public Works	PW	679,513	433,579	535,904	557,175	(21,271)	4.0%
10999400	Boulder County Economic Development	GR	5,145	6,855	-	-	-	0.0%
10999401	Boulder County Sustainability Grant	GR	7,319	18,565	-	-	-	0.0%
10999402	TARP	GR	-	-	-	-	-	0.0%
10999403	Boulder County Chipping	GR	-	-	-	-	-	0.0%
10999404	GOCO	GR	-	31,728	350,000	-	350,000	-100.0%
10999405	CDOT	GR	-	-	-	-	-	0.0%
10999406	Boulder County Housing	GR	-	-	-	-	-	0.0%
10999410	DOLA	GR	5,235	1,225	950,000	-	950,000	-100.0%
10999411	Colorado Water Resource and Power De	GR	-	1,626	-	-	-	0.0%
10999412	CDPHE	GR	-	221	-	-	-	0.0%
10999415	Colorado Dept of Agriculture	GR	-	-	-	-	-	0.0%
10999416	Colorado Office of Econ Dev and Ir	GR	-	-	-	-	-	0.0%
10999430	FEMA Fire Mitigation	GR	-	-	-	-	-	0.0%
10999431	FEMA Flood Reimbursement	GR	28,919	-	-	-	-	0.0%
10999450	JAG 2013-DJ-13-001454-0-1	GR	63,495	-	-	-	-	0.0%
10999490	Grant Other	GR	1,259	378	-	300,000	(300,000)	0.0%
T	Grant Expenditures	GR	111,372	60,598	1,300,000	300,000	1,000,000	-76.9%
10995123	Property/Liability Insurance	PT	-	-	-	-	-	0.0%
10995230	Electric	PT	1,178	1,116	1,500	1,500	-	0.0%
10995231	Gas	PT	-	-	-	-	-	0.0%
T	Pass-Throughs	PT	1,178	1,116	1,500	1,500	-	0.0%
10104998	Fund Reserve - Transfer In	GG	-	-	-	-	-	0.0%
10105998	Transfer to Other Fund	GG	1,076	-	-	-	-	0.0%
T	Transfer - To/From	GG	1,076	-	-	-	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
			CC	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget
COMMUNITY CENTER FUND								
	Community Center Revenue	CC	377,365	395,158	414,231	436,708	(22,477)	5.4%
	Community Center Expenditures	CC	334,914	377,231	462,915	436,589	26,326	-5.7%
	Revenue Minus Expenditures	CC	42,450	17,928	(48,685)	119	(48,804)	-100.2%
	Transfer In/Out	CC	-	-	-	-	-	0.0%
	Change In Net Assets	CC	42,450	17,928	(48,685)	119	(48,804)	-100.2%
	REVENUE	CC						
20254020	Sales Tax	CC	257,598	278,586	304,625	322,902	(18,277)	6.0%
ST	Taxes	CC	257,598	278,586	304,625	322,902	(18,277)	6.0%
20254900	Interest	CC	-	-	-	-	-	0.0%
20254905	Insurance Proceeds	CC	-	-	-	-	-	0.0%
20254915	Donations	CC	500	212	-	-	-	0.0%
20258431	FEMA Flood Reimbursements	CC	2,086	-	-	-	-	0.0%
ST	Misc	CC	2,586	212	-	-	-	0.0%
20254920	Fitness Center Fees	CC	28,518	31,796	29,000	31,500	(2,500)	8.6%
20254921	Drop Ins	CC	5,818	5,385	4,200	5,000	(800)	19.0%
20254922	10 Visit Punch Card	CC	10,183	12,925	11,000	11,000	-	0.0%
20254925	Room Rental	CC	7,584	11,752	8,500	8,500	-	0.0%
20254930	Monthly Rental Income	CC	50,437	53,258	56,256	57,156	(900)	1.6%
20254935	Water Sells	CC	255	178	150	150	-	0.0%
20254910	Misc	CC	14,386	1,068	500	500	-	0.0%
20254991	One Time Revenue Item	CC	-	-	-	-	-	0.0%
ST	Fitness Center Fees	CC	117,181	116,361	109,606	113,806	(4,200)	3.8%
	EXPENDITURES	CC						
20255000	Salaries	CC	109,299	119,259	143,850	157,165	(13,315)	9.3%
20255005	Overtime	CC	3	437	500	500	-	0.0%
20255009	PTO Payout	CC	-	-	-	-	-	0.0%
20255010	Employer Taxes	CC	8,055	10,023	12,947	14,190	(1,243)	9.6%
20255015	Health Insurance	CC	15,364	16,443	18,928	18,792	136	-0.7%
20255020	Retirement	CC	21	166	4,675	3,663	1,012	-21.6%
20255025	Expense Reimbursements	CC	478	574	400	1,000	(600)	150.0%
20255030	Other Employee Benefits	CC	2,219	2,407	2,000	2,000	-	0.0%
ST	Personnel Expenses	CC	135,439	149,310	183,299	197,310	(14,011)	7.6%
20255100	Legal	CC	-	-	-	-	-	0.0%
20255110	IT	CC	3,294	2,834	2,678	2,700	(22)	0.8%
20255115	Website	CC	231	183	300	300	-	0.0%
20255140	Design	CC	-	-	-	-	-	0.0%
20255150	Planning	CC	-	-	-	-	-	0.0%
20255160	Building Services	CC	5,958	5,849	8,900	9,150	(250)	2.8%
20255182	Background Checks	CC	21	7	50	50	-	0.0%
20255190	Other	CC	1,853	2,393	3,500	2,600	900	-25.7%
ST	Professional Services	CC	11,356	11,266	15,428	14,800	628	-4.1%
20255205	Building Maintenance	CC	10,750	8,446	11,500	12,000	(500)	4.3%
20255220	Trash Services	CC	1,565	1,529	1,400	1,600	(200)	14.3%
20255221	Recycling Services	CC	-	-	-	-	-	0.0%
20255222	Compost Services	CC	-	-	-	-	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
20255230	Electric	CC	15,544	15,190	14,000	15,000	(1,000)	7.1%
20255231	Gas	CC	6,454	7,038	8,000	8,000	-	0.0%
20255232	Phone	CC	2,930	3,637	1,182	1,182	-	0.0%
20255233	Internet	CC	1,275	931	3,118	3,118	-	0.0%
20255235	Street Lights	CC	999	908	1,000	1,000	-	0.0%
20255250	Janitorial Supplies	CC	2,223	2,497	3,000	3,100	(100)	3.3%
ST	Building Expense	CC	41,741	40,176	43,199	44,999	(1,800)	4.2%
20255260	Kitchen	CC	3,191	5,467	3,500	3,600	(100)	2.9%
20255410	Office Supplies	CC	1,098	1,093	1,500	1,500	-	0.0%
20255415	Sundries	CC	781	117	800	800	-	0.0%
20255420	Software	CC	-	274	1,980	1,980	-	0.0%
20255430	Computer	CC	75	1,716	500	500	-	0.0%
20255450	Minor Equipment	CC	-	18,616	7,000	7,000	-	0.0%
20255455	Minor Furniture	CC	130	6,594	3,000	1,100	1,900	-63.3%
20255470	Leased Equipment	CC	-	-	-	-	-	0.0%
20255710	Postage/Shipping	CC	-	-	-	-	-	0.0%
20255730	Credit Card fees	CC	1,398	1,508	1,400	1,400	-	0.0%
20255740	Bank Fees	CC	-	-	-	-	-	0.0%
20255770	Printing/Copying	CC	506	1,544	1,200	1,200	-	0.0%
20255780	Publications	CC	139	125	250	250	-	0.0%
20255790	MISC	CC	238	715	500	500	-	0.0%
ST	Office Expense	CC	7,557	37,769	21,630	19,830	1,800	-8.3%
20255505	Vehicle Maintenance & Repair	CC	222	-	1,500	1,000	500	-33.3%
20255510	Equipment Maintenance & Repair	CC	2,793	1,976	1,500	1,500	-	0.0%
20255515	Fuel	CC	37	45	500	500	-	0.0%
20255520	Minor Supplies (tools)	CC	1,380	1,600	1,500	1,500	-	0.0%
20255530	Minor Supplies (infrastructure)	CC	626	1,899	1,500	1,500	-	0.0%
20255535	Minor Supplies (signs)	CC	46	-	3,750	500	3,250	-86.7%
20255550	Safety Equipment	CC	-	-	1,000	3,800	(2,800)	280.0%
20255670	Supplies for Resale	CC	212	456	500	500	-	0.0%
ST	Equipment & Supplies	CC	5,316	5,976	11,750	10,800	950	-8.1%
20255810	Conference/Training	CC	-	-	250	250	-	0.0%
20255815	Travel (miles reimbursement)	CC	-	-	75	75	-	0.0%
20255820	Lodging	CC	-	-	-	-	-	0.0%
20255830	Meals	CC	351	179	250	250	-	0.0%
20255850	Annual Membership/Dues	CC	165	180	200	200	-	0.0%
ST	Professional Development	CC	516	359	775	775	-	0.0%
20255999	Admin & Finance Allocation	CC	25,000	26,376	27,826	28,660	(835)	3.0%
ST	Admin & Finance	CC	25,000	26,376	27,826	28,660	(835)	3.0%
20256100	Building	CC	-	-	-	-	-	0.0%
20256150	Building Improvements	CC	-	-	50,000	7,500	42,500	-85.0%
20256300	Vehicles	CC	-	-	-	-	-	0.0%
20256400	Equipment	CC	-	-	-	-	-	0.0%
ST	Capital	CC	-	-	50,000	7,500	42,500	-85.0%
20257100	Loan Principal	CC	95,000	95,000	100,000	105,000	(5,000)	5.0%
20257200	Loan Interest	CC	12,989	10,999	9,008	6,914	2,094	-23.2%
ST	Debt Payments	CC	107,989	105,999	109,008	111,914	(2,906)	2.7%
T	Expenditures	CC	334,914	377,231	412,915	429,089	(16,174)	3.9%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
20254998	Fund Reserve - Transfer In	CC	-	-	-	-	-	0.0%
20254999	Transfers from Other Fund	CC	-	-	-	-	-	0.0%
T	Fund Reserve - Transfer In/Out	CC	-	-	-	-	-	0.0%
			CST	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget
CONSERVATION TRUST FUND								
	Cons Trust Revenue	CST	14,924	15,431	16,000	16,000	-	0.0%
	Cons Trust Expenditures	CST	16,000	16,000	16,000	16,000	-	0.0%
	Revenue Minus Expenditures	CST	(1,076)	(569)	-	-	-	0.0%
	Transfer In/Out	CST	(1,076)	-	-	-	-	0.0%
	Change In Net Assets	CST	(2,151)	(569)	-	-	-	0.0%
REVENUE								
30304190	Conservation Trust Proceeds	CST	14,924	15,431	16,000	16,000	-	0.0%
30307100	Loan Principal	CST	12,831	13,659	14,540	15,233	(693)	4.8%
30307200	Loan Interest	CST	3,169	2,341	1,460	767	693	-47.5%
ST	Debt Payments	CST	16,000	16,000	16,000	16,000	-	0.0%
30304999	Transfers from Other Fund	CST	(1,076)	-	-	-	-	0.0%
			S	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget
SEWER FUND								
	Sewer Fund Revenues	S	829,216	1,014,945	823,507	908,170	(84,663)	10.3%
	Sewer Fund Expenditures (Cash)	S	785,566	1,168,384	2,362,937	959,728	1,403,210	-59.4%
	Revenue Minus Expenditures	S	43,649	(153,439)	(1,539,431)	(51,557)	(1,487,873)	-96.7%
	Transfer In/Out (Accrual)	S	(44,353)	(351,134)	(1,521,143)	(70,860)	(1,450,283)	-95.3%
	Change In Net Assets (Accrual)	S	88,003	197,695	(18,288)	19,302	(37,590)	-205.5%
REVENUE								
40454020	Sales Tax	S	171,303	185,514	202,576	214,730	(12,155)	6.0%
ST	Taxes	S	171,303	185,514	202,576	214,730	(12,155)	-
40454830	Plant Investment Fees (PIF)	S	20,299	67,848	33,924	50,000	(16,076)	47.4%
40454900	Interest	S	469	3,202	2,500	4,000	(1,500)	60.0%
40454905	Insurance Proceeds	S	-	-	-	-	-	0.0%
40454910	Misc	S	-	1,796	-	-	-	0.0%
40454915	Donations	S	-	-	-	-	-	0.0%
40454991	One Time Revenue Item	S	-	-	-	-	-	0.0%
40458410	DOLA	S	-	173,760	-	-	-	0.0%
40458411	CWRPDA	S	87,944	-	-	-	-	0.0%
40458431	FEMA Flood Reimbursements	S	-	-	-	-	-	0.0%
ST	Other	S	108,712	246,606	36,424	54,000	(17,576)	48.3%
40454800	User Fees	S	522,397	549,202	554,507	605,440	(50,933)	9.2%
40454805	Late Fees	S	6,354	6,026	6,000	6,000	-	0.0%
40454810	Other Admin Charges	S	32	-	-	3,000	(3,000)	0.0%
40454815	Sale of Supplies/Parts	S	-	-	-	-	-	0.0%
40454817	Labor Charges	S	-	-	-	1,000	(1,000)	0.0%
40454820	Other Charges	S	18,667	18,598	19,000	19,000	-	0.0%
40454825	TAP Fees	S	1,750	9,000	5,000	5,000	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
ST	Other	S	549,201	582,825	584,507	639,440	(54,933)	9.4%
	EXPENDITURES							
40455000	Salaries	S	122,037	132,055	153,620	190,922	(37,302)	24.3%
40455005	Overtime	S	4,319	6,029	7,000	7,000	-	0.0%
40455006	On Call	S	3,269	3,290	2,750	2,750	-	0.0%
40455009	PTO Payout	S	943	255	1,500	1,500	-	0.0%
40455010	Employer Taxes	S	9,604	11,279	13,826	17,183	(3,357)	24.3%
40455015	Health Insurance	S	20,506	21,689	31,548	34,871	(3,323)	10.5%
40455020	Retirement	S	5,826	5,112	6,145	6,436	(291)	4.7%
40455025	Expense Reimbursements	S	119	839	200	200	-	0.0%
40455030	Other Employee Benefits	S	1,328	1,122	1,200	1,200	-	0.0%
ST	Personnel Expenses	S	167,951	181,669	217,789	262,062	(44,273)	20.3%
40455100	Legal	S	2,315	-	-	-	-	0.0%
40455101	Augmentation	S	-	-	-	-	-	0.0%
40455110	IT	S	1,681	2,170	1,650	2,000	(350)	21.2%
40455112	SCADA	S	905	-	3,000	3,000	-	0.0%
40455130	Engineering	S	7,224	-	5,000	5,000	-	0.0%
40455140	Design	S	-	-	-	-	-	0.0%
40455150	Planning	S	-	-	10,000	26,500	(16,500)	165.0%
40455155	Annual Equipment Maintenance	S	345	652	1,300	1,300	-	0.0%
40455170	GIS Services	S	500	1,084	800	1,550	(750)	93.8%
40455183	Locate Services	S	136	107	150	150	-	0.0%
40455185	Lab Tests	S	3,750	4,391	5,000	5,000	-	0.0%
40455188	Excavation Services	S	2,142	184	500	500	-	0.0%
40455189	Sludge Removal	S	34,875	56,261	50,934	10,000	40,934	-80.4%
40455190	Other	S	1,139	2,997	1,000	1,000	-	0.0%
ST	Professional Services	S	55,012	67,846	79,334	56,000	23,334	-29.4%
40455200	Rent	S	-	-	-	-	-	0.0%
40455205	Building Maintenance	S	305	1,132	1,500	1,500	-	0.0%
40455220	Trash Services	S	702	978	750	756	(6)	0.8%
40455221	Recycling Services	S	16	-	-	-	-	0.0%
40455222	Compost Services	S	138	-	-	-	-	0.0%
40455230	Electric	S	38,999	35,655	42,000	48,000	(6,000)	14.3%
40455231	Gas	S	1,048	-	-	-	-	0.0%
40455232	Phone	S	919	1,193	456	456	-	0.0%
40455233	Internet	S	953	685	1,871	1,871	-	0.0%
40455234	Cell Phone	S	348	144	400	200	200	-50.0%
40455250	Janitorial Supplies	S	478	616	1,000	1,000	-	0.0%
ST	Building Expenses	S	43,906	40,402	47,977	53,783	(5,806)	12.1%
40455410	Office Supplies	S	631	725	800	800	-	0.0%
40455420	Software	S	65	462	900	900	-	0.0%
40455421	Software Maintenance	S	-	1,091	1,000	1,500	(500)	50.0%
40455430	Computer	S	-	1,083	500	1,500	(1,000)	200.0%
40455450	Minor Equipment	S	165	166	500	500	-	0.0%
40455455	Minor Furniture	S	182	21	500	500	-	0.0%
40455470	Leased Equipment	S	-	-	-	-	-	0.0%
40455710	Postage/Shipping	S	125	287	500	500	-	0.0%
40455730	Credit Card fees	S	-	-	-	284	(284)	0.0%
40455740	Bank Fees	S	-	-	-	-	-	0.0%
40455750	Advertising	S	-	-	-	-	-	0.0%
40455770	Printing/Copying	S	-	70	200	200	-	0.0%
40455780	Publications	S	19	-	-	-	-	0.0%
40455790	MISC	S	-	42	250	250	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
ST	Office Expense	S	1,188	3,946	5,150	6,934	(1,784)	34.6%
40455505	Vehicle Maintenance & Repair	S	827	5,562	5,000	5,000	-	0.0%
40455510	Equipment Maintenance & Repair	S	8,137	7,412	9,000	9,000	-	0.0%
40455515	Fuel	S	2,520	3,213	6,000	6,000	-	0.0%
40455520	Minor Supplies (tools)	S	2,999	4,096	4,000	4,000	-	0.0%
40455525	Minor Supplies (bugs/chemicals)	S	22,512	49,310	25,000	40,000	(15,000)	60.0%
40455526	Generator Fuel	S	-	-	1,000	-	1,000	-100.0%
40455530	Minor Supplies (infrastructure)	S	2,720	1,097	3,000	3,000	-	0.0%
40455535	Minor Supplies (signs)	S	-	-	-	-	-	0.0%
40455536	Equipment Rental	S	-	1,500	-	-	-	0.0%
40455540	Lab Equipment	S	2,859	-	2,500	2,500	-	0.0%
40455550	Safety Equipment	S	1,522	1,206	2,500	2,500	-	0.0%
40455560	Uniforms	S	1,516	515	1,500	1,500	-	0.0%
40455665	Lab Supplies/Chemicals	S	12,905	4,863	12,000	5,000	7,000	-58.3%
40455670	Supplies for Resale	S	-	1,435	250	250	-	0.0%
ST	Equipment & Supplies	S	58,515	80,209	71,750	78,750	(7,000)	9.8%
40455810	Conference/Training	S	3,372	2,181	4,000	4,000	-	0.0%
40455815	Travel (miles reimbursement)	S	-	-	100	100	-	0.0%
40455820	Lodging	S	-	-	-	-	-	0.0%
40455830	Meals	S	304	128	300	300	-	0.0%
40455850	Annual Membership/Dues	S	193	80	2,400	2,400	-	0.0%
40455890	Goodwill	S	-	-	-	-	-	0.0%
ST	Professional Development	S	3,870	2,390	6,800	6,800	-	0.0%
40455999	Admin & Finance Allocation	S	77,000	81,240	85,703	87,357	(1,654)	1.9%
ST	Admin & Finance	S	77,000	81,240	85,703	87,357	(1,654)	1.9%
40456100	Building	S	287	-	1,550,000	-	1,550,000	-100.0%
40456150	Building Improvements	S	-	-	-	-	-	0.0%
40456300	Vehicles	S	-	13,593	15,000	-	15,000	-100.0%
40456400	Equipment	S	-	-	-	7,500	(7,500)	0.0%
40456500	Infrastructure	S	-	-	-	-	-	0.0%
40456550	Infrastructure Improvements	S	160,567	308,385	60,000	104,093	(44,093)	73.5%
40457050	Payment to Escrow Agent	S	-	-	-	-	-	0.0%
40457400	Capital Lease Principal	S	-	-	-	-	-	0.0%
40457500	Capital Lease Interest	S	-	(859)	-	-	-	0.0%
ST	Capital	S	160,854	321,120	1,625,000	111,593	1,513,407	-93.1%
40457100	Loan Principal	S	187,810	187,810	196,143	270,267	(74,124)	37.8%
40457200	Loan Interest	S	31,427	29,959	29,238	28,128	1,110	-3.8%
40457300	Amortization	S	(1,966)	(1,966)	(1,946)	(1,946)	-	0.0%
ST	Debt Payments	S	217,272	215,803	223,435	296,449	(73,014)	32.7%
40456000	Depreciation	S	307,991	310,693	300,000	311,000	(11,000)	3.7%
40456999	Capital Contra Account	S	(164,534)	(474,217)	(1,625,000)	(111,593)	(1,513,407)	-93.1%
40457999	Debt Contra Account	S	(187,810)	(187,810)	(196,143)	(270,267)	74,124	37.8%
							-	0.0%
ST	Non - Cash Items	S	(44,353)	(351,334)	(1,521,143)	(70,860)	(1,450,283)	-95.3%
40459410	DOLA		-	173,760	-	-	-	0.0%
ST	Grant Expenditures	S	-	173,760	-	-	-	0.0%
40455998	Transfer to Other Fund	S	-	200	-	-	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
W			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
WATER FUND								
	Water Fund Revenue	W	715,343	812,134	711,589	737,285	(25,697)	3.6%
	Water Fund Expenditures	W	661,448	596,468	702,072	742,581	(40,509)	5.8%
	Revenue Minus Expenditures	W	53,896	215,666	9,516	(5,295)	14,812	-155.6%
	Expenditures (Non-cash)	W	28,618	97,021	46,611	56,832	(10,221)	21.9%
	Transfer In/Out	W	-	(200)	-	-	-	0.0%
	Change In Net Assets (Accrual)	W	25,278	118,844	(37,094)	(62,127)	25,032	67.5%
REVENUE								
50454020	Sales Tax		171,303	185,514	202,576	214,730	(12,155)	6.0%
ST	Taxes	W	171,303	185,514	202,576	214,730	(12,155)	6.0%
50454830	Plant Investment Fees (PIF)	W	54,339	96,226	34,000	37,000	(3,000)	8.8%
50454900	Interest	W	4,170	7,705	6,000	6,000	-	0.0%
50454905	Insurance Proceeds	W	-	-	-	-	-	0.0%
50454910	Misc	W	14,568	-	1,000	-	1,000	-100.0%
50454915	Donations	W	-	-	-	-	-	0.0%
50454991	One Time Revenue Item	W	-	-	-	-	-	0.0%
ST	Other	W	73,077	103,931	41,000	43,000	(2,000)	4.9%
50454800	User Fees	W	436,156	480,996	451,413	464,955	(13,542)	3.0%
50454805	Late Fees	W	5,273	5,552	5,500	5,500	-	0.0%
50454810	Other Admin Charges	W	6,597	8,785	6,000	3,000	3,000	-50.0%
50454815	Sale of Supplies/Parts	W	13,182	13,294	-	-	-	0.0%
50484817	Labor Charges	W	-	-	-	1,000	(1,000)	0.0%
50454820	Other Charges	W	7,006	62	100	100	-	0.0%
50454825	TAP Fees	W	2,750	14,000	5,000	5,000	-	0.0%
ST	User Fees	W	470,964	522,689	468,013	479,555	(11,542)	2.5%
EXPENDITURES								
50455000	Salaries	W	122,038	132,055	153,620	161,924	(8,303)	5.4%
50455005	Overtime	W	4,319	6,029	7,000	7,000	-	0.0%
50455006	On Call	W	3,269	3,290	2,750	2,750	-	0.0%
50455009	PTO Payout	W	943	255	1,500	1,500	-	0.0%
50455010	Employer Taxes	W	9,606	11,280	13,826	14,573	(747)	5.4%
50455015	Health Insurance	W	20,008	21,689	31,548	34,871	(3,323)	10.5%
50455020	Retirement	W	5,791	5,112	6,145	6,436	(291)	4.7%
50455025	Expense Reimbursements	W	119	839	50	50	-	0.0%
50455030	Other Employee Benefits	W	1,328	1,122	1,200	1,200	-	0.0%
ST	Personnel Expenses	W	167,420	181,671	217,639	230,303	(12,664)	5.8%
50455100	Legal	W	24,355	6,643	10,000	10,000	-	0.0%
50455101	Augmentation	W	8,552	5,715	3,000	3,000	-	0.0%
50455102	ORC Services	W	-	-	-	-	-	0.0%
50455110	IT	W	1,551	2,170	1,650	2,000	(350)	21.2%
50455112	SCADA	W	1,779	2,070	2,500	2,500	-	0.0%
50455130	Engineering	W	496	-	-	-	-	0.0%
50455140	Design	W	-	-	-	-	-	0.0%
50455150	Planning	W	3,182	-	10,000	44,500	(34,500)	345.0%
50455155	Annual Equipment Maintenance	W	9,487	15,496	15,450	15,450	-	0.0%
50455170	GIS Services	W	1,050	1,572	1,000	1,750	(750)	75.0%
50455183	Locate Services	W	85	101	200	200	-	0.0%
50455185	Lab Tests	W	2,717	2,923	3,200	4,550	(1,350)	42.2%
50455188	Excavation Services	W	500	30	3,000	3,000	-	0.0%
50455189	Sludge Removal	W	-	-	-	-	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
50455190	Other	W	460	1,731	-	-	-	0.0%
ST	Professional Services	W	54,214	38,451	50,000	86,950	(36,950)	73.9%
50455200	Rent	W	1,764	1,808	2,500	2,500	-	0.0%
50455205	Building Maintenance	W	505	382	1,200	1,200	-	0.0%
50455220	Trash Services	W	475	475	750	756	(6)	0.8%
50455221	Recycling Services	W	573	-	-	-	-	0.0%
50455222	Compost Services	W	-	-	-	-	-	0.0%
50455230	Electric	W	17,735	18,175	20,000	20,000	-	0.0%
50455231	Gas	W	5,304	4,990	5,500	5,500	-	0.0%
50455232	Phone	W	978	1,235	456	456	-	0.0%
50455233	Internet	W	953	685	1,871	1,871	-	0.0%
50455234	Cell Phone	W	347	144	800	200	600	-75.0%
50455250	Janitorial Supplies	W	450	230	600	600	-	0.0%
ST	Building Expenses	W	29,083	28,123	33,677	33,083	594	-1.8%
50455410	Office Supplies	W	853	1,056	1,000	1,000	-	0.0%
50455420	Software	W	65	482	900	900	-	0.0%
50455421	Software Maintenance	W	-	1,236	4,500	4,900	(400)	8.9%
50455430	Computer	W	-	1,083	500	500	-	0.0%
50455450	Minor Equipment	W	19	182	300	300	-	0.0%
50455455	Minor Furniture	W	80	173	300	300	-	0.0%
50455470	Leased Equipment	W	-	-	-	-	-	0.0%
50455710	Postage/Shipping	W	326	446	600	600	-	0.0%
50455730	Credit Card fees	W	-	-	-	284	(284)	0.0%
50455740	Bank Fees	W	-	-	-	-	-	0.0%
50455750	Advertising	W	-	-	-	-	-	0.0%
50455770	Printing/Copying	W	504	656	600	600	-	0.0%
50455780	Publications	W	-	-	-	-	-	0.0%
50455790	MISC	W	-	42	-	-	-	0.0%
ST	Office Expense	W	1,847	5,356	8,700	9,384	(684)	7.9%
50455505	Vehicle Maintenance & Repair	W	3,559	1,388	5,000	5,000	-	0.0%
50455510	Equipment Maintenance & Repair	W	14,059	11,409	15,000	15,000	-	0.0%
50455515	Fuel	W	2,520	3,213	6,000	6,000	-	0.0%
50455520	Minor Supplies (tools)	W	5,168	1,623	4,000	4,000	-	0.0%
50455525	Minor Supplies (bugs/chemicals)	W	4,878	13,971	13,000	13,000	-	0.0%
50455526	Generator Fuel	W	-	-	3,000	4,000	(1,000)	33.3%
50455530	Minor Supplies (infrastructure)	W	7,042	11,372	16,000	16,000	-	0.0%
50455535	Minor Supplies (signs)	W	-	-	-	-	-	0.0%
50455536	Equipment Rental	W	-	-	-	-	-	0.0%
50455540	Lab Equipment	W	3,309	5,448	6,000	6,000	-	0.0%
50455550	Safety Equipment	W	713	419	1,000	1,000	-	0.0%
50455560	Uniforms	W	703	634	1,000	1,000	-	0.0%
50455665	Lab Supplies/Chemicals	W	3,849	4,860	5,000	5,000	-	0.0%
50455670	Supplies for Resale	W	18,364	17,311	-	-	-	0.0%
ST	Equipment & Supplies	W	64,165	71,647	75,000	76,000	(1,000)	1.3%
50455810	Conference/Training	W	4,791	5,050	5,000	5,000	-	0.0%
50455815	Travel (miles reimbursement)	W	-	-	-	-	-	0.0%
50455820	Lodging	W	-	-	-	-	-	0.0%
50455830	Meals	W	164	211	250	250	-	0.0%
50455850	Annual Membership/Dues	W	1,401	1,439	1,750	1,750	-	0.0%
50455890	Goodwill	W	-	-	-	-	-	0.0%
ST	Professional Development	W	6,356	6,700	7,000	7,000	-	0.0%
50455999	Admin & Finance Allocation	W	69,000	72,792	76,799	79,103	(2,304)	3.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
50458401	Boulder County Sustainability Grant	W	-	-	-	-	-	0.0%
50458410	DOLA	W	-	-	-	-	-	0.0%
50459401	Boulder County Sustainability Grant Exp	W	-	-	-	-	-	0.0%
ST	Admin & Finance	W	69,000	72,792	76,799	79,103	(2,304)	3.0%
50455998	Transfer to Other Fund	W	-	(200)	-	-	-	0.0%
ST	Transfer In/Out	W	-	(200)	-	-	-	0.0%
50456100	Building	W	481	-	-	-	-	0.0%
50456150	Building Improvements	W	3,784	-	20,000	-	20,000	-100.0%
50456300	Vehicles	W	-	13,513	15,000	-	15,000	-100.0%
50456400	Equipment	W	-	-	-	-	-	0.0%
50456500	Infrastructure	W	25,922	406	25,000	-	25,000	-100.0%
50456550	Infrastructure Improvements	W	95,918	35,954	30,000	77,500	(47,500)	158.3%
50457400	Capital Lease Principal	W	-	-	-	-	-	0.0%
50457500	Capital Lease Interest	W	-	(1,403)	-	-	-	0.0%
ST	Capital	W	126,105	48,470	90,000	77,500	12,500	-13.9%
50457050	Payment to Escrow Agent	W	-	-	-	-	-	0.0%
50457100	Loan Principal	W	108,965	111,155	113,389	115,668	(2,279)	2.0%
50457200	Loan Interest	W	34,293	32,103	29,869	27,590	2,279	-7.6%
ST	Debt Payments	W	143,258	143,258	143,258	143,258	-	0.0%
50456000	Depreciation	W	255,670	252,173	250,000	250,000	-	0.0%
50456999	Capital Contra Account	W	(118,087)	(43,997)	(90,000)	(77,500)	(12,500)	-13.9%
50457300	Amortization	W	-	-	-	-	-	0.0%
50457999	Debt Contra Account	W	(108,965)	(111,155)	(113,389)	(115,668)	2,279	2.0%
ST	Non-Cash Items	W	28,618	97,021	46,611	56,832	(10,221)	21.9%
STREET FUND			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
	Street Fund Revenue	ST	-	65,444	106,366	115,197	(8,831)	8.3%
	Street Fund Expenditures	ST	-	15,607	99,000	128,500	(29,500)	29.8%
	Revenue Minus Expenditures	ST	-	49,837	7,366	(13,303)	20,669	-280.6%
	Change In Net Assets	ST	-	49,837	7,366	(13,303)	20,669	-280.6%
	REVENUE	ST						
60204020	Sales Tax	ST	-	50,819	101,830	107,940	(6,110)	6.0%
60204130	Highway User Fees (One Time)	ST	-	14,625	4,536	7,258	(2,722)	60.0%
ST	Taxes	ST	-	65,444	106,366	115,197	(8,831)	8.3%
	EXPENDITURES	ST						
60205130	Engineering	ST	-	-	4,000	3,000	1,000	-25.0%
	Construction Services	ST	-	-	-	2,500	(2,500)	0.0%
60205187	Hauling	ST	-	-	2,000	3,000	(1,000)	50.0%
60205188	Excavation Services	ST	-	-	2,000	1,000	1,000	-50.0%
ST	Professional Services	ST	-	-	8,000	9,500	(1,500)	18.8%
60205530	Minor Supplies (infrastructure)	ST	-	852	2,000	2,000	-	0.0%
60205450	Minor Equipment	ST	-	-	-	-	-	
60205536	Equipment Rental	ST	-	-	4,000	4,000	-	0.0%
60205645	Road Base	ST	-	7,505	40,000	30,000	10,000	-25.0%
60205650	Asphalt	ST	-	-	10,000	10,000	-	0.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
60205655	Concrete	ST	-	-	5,000	3,000	2,000	-40.0%
60205657	Dust Suppressants and Stabilizers	ST	-	7,251	30,000	30,000	-	0.0%
ST	Equipment & Supplies	ST	-	15,607	91,000	79,000	12,000	-13.2%
60206400	Equipment	ST	-	-	-	30,000	(30,000)	0.0%
60206550	Infrastructure Improvements	ST	-	-	-	10,000	(10,000)	0.0%
ST	Capital	W	-	-	-	40,000	(40,000)	0.0%
			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
DOWNTOWN DEVELOPMENT								
	DDA Fund Revenue	D	260,881	363,385	347,100	854,000	(506,900)	146.0%
	DDA Fund Expenses	D	431,927	125,923	164,825	1,079,000	(914,175)	554.6%
	Revenue Minus Expenditures	D	(171,046)	237,462	182,275	(225,000)	407,275	-223.4%
	Transfer In/Out	D	-	-	-	-	-	0.0%
	Change in Fund Balance	D	(171,046)	237,462	182,275	(225,000)	407,275	-223.4%
	REVENUE	D						
70754000	Property Taxes	D	22,579	27,779	29,000	29,400	(400)	1.4%
70754002	Specfic Ownership Taxes	D	1,762	2,075	1,600	1,600	-	0.0%
ST	Taxes	D	24,341	29,854	30,600	31,000	(400)	1.3%
70754900	Interest	D	794	3,866	2,000	3,000	(1,000)	50.0%
70754910	Misc	D	-	475	-	-	-	0.0%
70754915	Donations	D	7,000	150	-	-	-	0.0%
70754990	Proceeds from Debt	D	-	54,956	64,500	500,000	(435,500)	675.2%
70758400	Boulder County Economic Development	D	-	-	-	20,000	(20,000)	0.0%
70758402	TARP	D	11,000	11,475	-	-	-	0.0%
70758405	CDOT	D	12,940	-	-	-	-	0.0%
ST	Other	D	31,734	70,922	66,500	523,000	(456,500)	686.5%
80754005	TIF Taxes	D	204,806	262,610	250,000	300,000	(50,000)	20.0%
80754998	Fund Reserve - Transfer In	D	-	-	-	-	-	0.0%
ST	TIF	D	204,806	262,610	250,000	300,000	(50,000)	20.0%
	EXPENDITURES	D						
70755000	Salaries	D	-	-	-	-	-	0.0%
70755005	Overtime	D	-	-	-	-	-	0.0%
70755010	Employer Taxes	D	-	-	-	-	-	0.0%
70755030	Other Employee Benefits	D	-	-	-	-	-	0.0%
ST	Personnel Expenses	D	-	-	-	-	-	0.0%
70755100	Legal	D	-	1,830	-	-	-	0.0%
70755110	IT	D	-	-	250	250	-	0.0%
70755115	Website	D	120	110	400	-	400	-100.0%
70755125	Accounting	D	600	600	600	600	-	0.0%
70755129	DDA Secretary Services	D	3,096	10,974	17,250	20,700	(3,450)	20.0%
70755170	GIS Services	D	-	-	-	-	-	0.0%
70755175	Elections	D	17,340	-	10,600	7,400	3,200	-30.2%
70755181	Boulder County Recording	D	-	-	-	-	-	0.0%
70755190	Other	D	-	-	-	-	-	0.0%
ST	Professional Services	D	21,156	13,514	29,100	28,950	150	-0.5%
70755200	Rent	D	-	-	600	1,800	(1,200)	200.0%

			2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease Over 2019 Budget	
70755410	Office Supplies	D	69	138	200	200	-	0.0%
70755420	Software	D	-	-	-	-	-	0.0%
70755430	Computer	D	-	-	-	-	-	0.0%
70755450	Minor Equipment	D	-	-	-	-	-	0.0%
70755710	Postage/Shipping	D	20	30	100	100	-	0.0%
70755740	Bank Fees	D	210	10	50	50	-	0.0%
70755750	Advertising	D	295	440	500	1,000	(500)	100.0%
70755770	Printing/Copying	D	201	130	250	100	150	-60.0%
70755780	Publications	D	-	-	-	-	-	0.0%
80755710	Postage/Shipping	D	-	-	-	-	-	0.0%
ST	Office Expense	D	795	748	1,700	3,250	(1,550)	91.2%
70755216	Trails/Sidewalks Maintenance	D	3,000	-	-	-	-	0.0%
70755270	Downtown Area (DDA)	D	9,354	7,482	-	-	-	0.0%
70755735	Boulder County Tax Collection	D	340	417	500	500	-	0.0%
70755790	MISC	D	800	-	-	-	-	0.0%
70755890	Goodwill	D	-	-	-	-	-	0.0%
ST	Other	D	13,494	7,899	500	500	-	0.0%
70755810	Conference/Training	D	1,506	-	1,000	1,000	-	0.0%
70755815	Travel (miles reimbursement)	D	-	-	-	-	-	0.0%
70755820	Lodging	D	-	-	-	-	-	0.0%
70755830	Meals	D	191	-	-	-	-	0.0%
70755850	Annual Membership/Dues	D	600	225	300	300	-	0.0%
ST	Professional Development	D	2,297	225	1,300	1,300	-	0.0%
70755999	Admin & Finance Allocation	D	1,200	-	-	-	-	0.0%
ST	Admin & Finance	D	1,200	-	-	-	-	0.0%
70756300	Vehicles	D	-	-	-	-	-	0.0%
70756400	Equipment	D	-	-	-	-	-	0.0%
70756500	Infrastructure	D	7,487	30,773	-	-	-	0.0%
70756550	Infrastructure Improvements	D	-	-	64,500	500,000	(435,500)	675.2%
70759400	Boulder County Economic Development	D	-	-	-	20,000	(20,000)	0.0%
70759402	TARP	D	2,225	17,609	-	-	-	0.0%
70759405	CDOT	D	175,396	-	-	-	-	0.0%
ST	Capital	D	185,108	48,382	64,500	520,000	(455,500)	706.2%
80755735	Boulder County Tax Collection	D	3,072	3,939	3,800	4,500	(700)	18.4%
80757050	Payment to Escrow Agent	D	-	-	-	-	-	0.0%
80757100	Loan Principal	D	204,940	54,956	64,500	500,000	(435,500)	675.2%
80757200	Loan Interest	D	2,936	200	3,225	25,000	(21,775)	675.2%
80757400	Capital Lease Principal	D	-	-	-	-	-	0.0%
80757500	Capital Lease Interest	D	-	-	-	-	-	0.0%
ST	Debt Payments	D	207,877	55,156	67,725	525,000	(457,275)	675.2%
70754998	Fund Reserve - Transfer In	D	-	-	-	-	-	0.0%
ST	Transfer In/Out	D	-	-	-	-	-	0.0%

**TOWN OF NEDERLAND
BOULDER COUNTY, COLORADO**

RESOLUTION 2019-21

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF NEDERLAND, COLORADO ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020 AND SETTING FORTH THE ANNUAL APPROPRIATION FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020

WHEREAS, the Town is authorized by Section 29-1-109, C.R.S., to establish and amend its annual budget and to make transfers and supplemental appropriations of budgeted funds; and

WHEREAS, the Town Treasurer submitted a proposed 2020 budget ("2020 Budget") to the Board of Trustees of the Town of Nederland ("Board") for its consideration; and

WHEREAS, the 2020 Budget remains in balance, as required by Colorado State Budget Law (§ 29-1-103, C.R.S.); and

WHEREAS, upon due and proper notice, published or posted in accordance with Sections 29-1-108 and 29-1-109, C.R.S., the proposed 2020 Budget was available for inspection by the public at the Town Hall, 45 West First Street, Nederland, Colorado, 80466, and a public hearing was conducted on November 12, 2019 at the regular meeting of the Board; and

WHEREAS, interested electors of the Town were given an opportunity to file or register any objections to the proposed Budget; and

WHEREAS, the Board shall consider a resolution prior to any applicable deadlines for setting a mill levy in accordance with law.

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

WHEREAS, the Board shall consider a resolution prior to any applicable deadlines for setting a mill levy in accordance with law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF NEDERLAND, COLORADO as follows:

SECTION 1. Adoption of Budget

A. The aforementioned recitals are hereby fully incorporated herein and adopted as findings and determinations by the Board of Trustees.

B. The 2020 Proposed Budget for the Town of Nederland as presented to the Board of Trustees is hereby approved and adopted and shall be known as the 2020 Budget for the Town.

The 2020 Budget is incorporated into this Resolution as if set out in full. Copies of the 2020 Budget shall be made available for public inspection upon request in the office of the Town Clerk. The following is a summary only, summarizing the financial resources, financial uses, and funds available for the Town:

Estimated revenue and sources of cash are as follows:

Anticipated Revenues from all sources	\$5,411,913
Anticipated Use of Reserves	\$365,420
Total	\$5,777,333

Estimated expenditures for each fund are as follows:

General Fund	\$2,405,042
Conservation Trust Fund	\$16,000
Community Center Fund	\$436,589
Water Fund	\$799,412
Sewer Fund	\$888,868
Street Fund	\$128,500
Downtown Development Authority Fund	\$554,000
Downtown Development Authority TIF Fund	\$529,500
Total	\$5,757,911

C. Reserves have been or are hereby established in order to meet the requirement for emergency reserves required under Article X, Section 20 of the Colorado Constitution ("TABOR").

D. Nothing herein shall prevent or preclude the Board from amending or otherwise modifying the adopted budget as may be permit by law.

SECTION 2. Appropriation of Funds

A. The unexpended monies, if any, remaining in the various funds from the year 2019, together with revenue of the Town of Nederland for the year beginning January 1, 2020 and ending December 31, 2020, is hereby appropriated to the various funds as hereinafter stated to be used for the purpose for which these funds were created and exist.

B. The amounts set forth in Section 1 of this Resolution, adopting the annual budget, are hereby appropriated to the uses stated and authority is hereby given to the Town Administrator to expend the amounts shown for the purposes stated.

Appropriations for each fund are as follows:

General Fund	\$2,405,042
Conservation Trust Fund	\$16,000
Community Center Fund	\$436,589
Water Fund	\$799,412
Sewer Fund	\$888,868
Street Fund	\$128,500
Downtown Development Authority Fund	\$554,000
Downtown Development Authority TIF Fund	\$529,500
Total	\$5,757,911

SECTION 3. Certification of Budget

Following adoption, Town Staff is directed to cause a certified copy of the 2020 budget, including the budget message, to be filed in the office of the division of local government in the Department of Local Affairs in accordance with C.R.S. § 29-1-113.

SECTION 4. Effective Date

Pursuant to C.R.S. § 29-1-108(5), the adoption of the budget and appropriation of funds set forth herein is effective upon adoption.

INTRODUCED, PASSED AND ADOPTED AT A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE TOWN OF NEDERLAND AND SIGNED THIS 3rd DAY OF DECEMBER, 2019.

TOWN OF NEDERLAND



Kristopher Larsen, Mayor

ATTEST:



Miranda Fisher, Town Clerk



**TOWN OF NEDERLAND
Boulder County, Colorado**

RESOLUTION NO. 2019-22

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAX YEAR 2020
TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF
NEDERLAND, COLORADO, AND THE NEDERLAND DOWNTOWN DEVELOPMENT
AUTHORITY FOR THE 2020 BUDGET YEAR BEGINNING ON THE FIRST DAY OF
JANUARY 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020**

WHEREAS, the Town Treasurer submitted a proposed 2020 budget ("2020 Budget") to the Board of Trustees of the Town of Nederland ("Board") for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with Sections 29-1-108 and 29-1-109, C.R.S., the proposed 2020 Budget was available for inspection by the public at the Town Hall, 45 West First Street, Nederland, Colorado, 80466, and a public hearing was conducted on November 12, 2019 at the regular meeting of the Board; and

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law and by Resolution No. 2019-21, on December 3, 2019; and

WHEREAS, the amount of money necessary to fund the Town of Nederland budget for general operating purposes including bonds and interest, is \$2,073,471 and the amount of money necessary to fund the Nederland Downtown Development Authority operating budget, is \$34,000; and

WHEREAS, the 2019 net assessed valuation for the Town of Nederland as certified by the Boulder County Assessor is \$29,192,838 and the 2019 combined base and incremental assessed valuation of the Nederland Downtown Development Authority as certified by the Boulder County Assessor is \$9,168,374.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF NEDERLAND, COLORADO as follows:

SECTION 1. Adoption of Mill Levy for the Town of Nederland

For the purpose of meeting all general operating expenses of the Town of Nederland during the 2020 budget year, there is hereby levied a gross mill levy of 17.274 mills upon each dollar of the total valuation for assessment of all taxable property within the Town of Nederland for the year 2019. The mill levy approved herein is not in excess of the amount levied for 2019 in accordance with Article X, Section 20 of the Colorado Constitution (TABOR).

SECTION 2. Adoption of Mill Levy for the Nederland Downtown Development Authority

For the purpose of meeting all Nederland Downtown Development Authority expenses during the 2020 budget year, there is hereby levied a gross mill levy of 5.0 mills upon each dollar of the total valuation for assessment of all taxable property within the Nederland Downtown Development Authority District within the Town of Nederland for the year 2019. The mill levy approved herein is not in excess of the amount levied for 2019 in accordance with Article X, Section 20 of the Colorado Constitution (TABOR).

SECTION 3. The Town Clerk is hereby authorized and directed to immediately certify the above mill levies for the Town of Nederland and Nederland Downtown Development Authority to the Boulder County Commissioners.

SECTION 4. Repealer. All ordinances, resolutions, orders, fee schedules, or parts thereof, in conflict with this Resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such ordinance, resolution, order or fee schedule nor revive any of the same.


INTRODUCED, PASSED AND ADOPTED AT A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE TOWN OF NEDERLAND AND SIGNED THIS 3rd DAY OF DECEMBER, 2019.

TOWN OF NEDERLAND



Kristopher Larsen, Mayor

ATTEST:



Miranda Fisher, Town Clerk



Town of Nederland
2020 CIP Schedule Forecast, Uninflated

	BUDGET 2019	BUDGET 2020	2021	2022	2023	2024
GENERAL FUND						
IT Upgrades			20,000			
Public Works:						
Public Works Center - Salt Sand storage shed			20,000	20,000	20,000	
Ned Ped sidewalk upgrades			5,000	5,000	5,000	5,000
Streets/Stormwater Bond Plan						
Big Springs Drive Stormwater Improvements			5,000	5,000		
Conger Street Stormwater Improvements			20,000			
Parks Upgrades/GOCO Grant (pending approval)	35,000					
Tennis Court Resurfacing						
Police Department:						
Body Camera Program/Taser/Evidence System			10,000	10,000	10,000	10,000
VEHICLE/MACHINERY REPLACEMENT PROGRAM						
Backhoe			100,000	100,000		
Streets: Equipment/Vehicle			30,000	30,000	30,000	30,000
Large Plow Truck/Dump Truck - 7 Year Loan @ 2.38% (Included in Debt)	31,571	31,571	31,571	31,571	31,571	
PD: Vehicle Accessories/Vehicle Replacement			35,000		35,000	
Total General Fund	66,571	31,571	276,571	201,571	131,571	45,000
SEWER FUND						
Grit Removal Design			30,000			
Grit Removal System				50,000	50,000	50,000
Plant Improvement (Drop ceiling)			10,000			
I&I Repairs Collection System Piping Repairs and/or Replacements	50,000	89,093	50,000	50,000	50,000	50,000
Manhole Repairs & Upgrades	5,000	10,000	5,000	5,000	5,000	5,000
Jetting Sewer Mains	5,000	5,000	5,000	5,000	5,000	5,000
New Vehicle	15,000		15,000			
Grease interceptor policy		7,500				
Hilltop collection system and piping additions				1,128,500		
Aerzen Blower Service					20,000	
Wastewater Treatment Plant Solids Process and Handling Improvements- Design (^)						
Wastewater Treatment Plant Solids Process and Handling Improvements (^^)	1,550,000					
Wastewater Treatment Plant Floating Decanters			38,500			
Big Springs collection system and piping additions			38,500			
Total Sewer System Capital Improvements	1,625,000	111,593	192,000	1,238,500	130,000	110,000
^^ 2019 budgeted amount will be financed with a 0% interest loan; the additional \$950,000 is in the grant section of the budget						
WATER FUND						
New Vehicle	15,000		15,000			
Micro Hydro Feasibility Study w/ Matching Grant						
Micro Hydro Distribution Improvement	0		15,000			
Water Distribution System Low-Flow Fire Hydrants	5,000	7,500	7,500	7,500	7,500	7,500
Water Distribution System Valve Replacements & Repairs	25,000	15,000	15,000	15,000	15,000	15,000
Big Springs Pipeline Freezing Prevention	0	5,000	5,000	5,000	5,000	5,000
Hilltop Chlorine Booster Injection System				20,000		
Hilltop Up-Size of Water Distribution Pipe						202,000
Hilltop Clearwell			50,000	503,000		
Sunnyside Distribution Pipeline Addition			30,000	110,000		
Upsize Big Springs Distribution system		50,000			1,118,000	
Arapahoe Ranch Reservoir				500,000	500,000	500,000
Stinky Gulch Pipeline Addition				50,000	726,000	
Filter Replacement			40,000	40,000		
Tank Cleaning			6,000		9,000	
Security Gate around Water Plant	20,000					
Raw Water settling pond bypass line	25,000					
Turbimeter controller replacement			8,000			

	BUDGET 2019	BUDGET 2020	2021	2022	2023	2024
Turbimeter replacement				8,000		
Tow behind Generator Hilltop				25,000		
Total Water Fund Capital Improvements	90,000	77,500	191,500	1,283,500	3,110,000	729,500
Community Center Fund						
MPR Roof Replacement	50,000					
Stone Garage Water & Electricity		7,500				
LED Lighting in MPR/Community Room			15,000			
Mechanized Shades for the MPR				5,000		
Mechanized Systems Control Replacement					20,000	
TPO Roof over Auditorium Replacement (warranty expires 2022)						70,000
Total Community Center Capital Improvements	50,000	7,500	15,000	5,000	20,000	70,000
Streets Fund						
Equipment purchase		30,000				
TIP Grant Multi modal connection to RTD		10,000	30,000	10,000		
TAP Transportation Alternative Program Grant (1st Street Sidewalks)						
Big Springs Drive Asphalt Repair			10,000	10,000	10,000	10,000
Lakeview Drive Asphalt Repair/and intersection improvements				100,000		
Total Streets Capital Improvements	-	40,000	40,000	120,000	10,000	10,000
DDA Fund						
Beautification	12,000	23,000				
NedPeds Fix	10,000					
Parking Study	40,000					
Public Art	2,500					
Repave VC Parking Lot/Johnson Street Repair		139,000				
Wayfinding		60,000				
Guercio Field event electrical hookup		25,000				
Big Springs Parking		200,000				
Nederland Fire Protection District		20,000				
Parking Study		20,000				
Website		7,500				
Event Support		5,500				
Total DDA Capital Improvements	64,500	500,000	0	0	0	0