



BOARD OF TRUSTEES
September 20, 2022
6:00 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Work Session Agenda

The Zoom information below is for online viewing and listening only.

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/81196682510?pwd=VW9QV1Z3bDRqZXluc2ptdlpxWVVuQT09>

Passcode: 508523

Or One tap mobile :

US: +17193594580,,81196682510# or +17207072699,,81196682510#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 719 359 4580 or +1 720 707 2699 or +1 346 248 7799 or +1 669 444 9171 or +1 253 215 8782
or +1 309 205 3325 or +1 312 626 6799 or +1 386 347 5053 or +1 564 217 2000 or +1 646 558 8656 or +1
646 931 3860 or +1 301 715 8592

Webinar ID: 811 9668 2510

International numbers available: <https://us06web.zoom.us/j/81196682510>

- A. Utility Rate Structure Roundtable Recommendation
- B. General Fund Operating Budgets
- C. Public Works Budget
- D. Streets Budget
- E. Drainage Budget
- F. Water Budget
- G. Sewer Budget

The Town of Wellington will make reasonable accommodations for access to Town services, programs, and activities and special communication arrangements. Individuals needing special accommodation may request assistance by contacting at Town Hall or at 970-568-3380 ext. 110 at least 24 hours in advance.

Board of Trustees Meeting

Date: September 20, 2022
Submitted By: Meagan Smith, Deputy Public Works Director
Subject: Utility Rate Structure Roundtable Recommendation

EXECUTIVE SUMMARY

BACKGROUND / DISCUSSION

As part of the water and sewer rate discussions and update in early 2022, the Board of Trustees requested Staff to execute a complete rate study for both utilities. The Board of Trustees requested the study include all customer classes (specifically residential and commercial), as well as review monthly usage rates and one-time impact fees. In response to the community engagement effort of the Sewer Rate Roundtable in Fall 2021, the Board also requested the formation and participation of a resident roundtable for this rate study process.

A 10-person roundtable was created in April 2022, with members appointed by Trustees and selected representatives from other Town Boards. The Roundtable met four times between May and August, with each meeting including presentations from Raftelis, the rate consultant, and time for discussion among the Roundtable members and Staff. After an in-depth learning process about the rate setting process, including topics such as pricing objectives, designing rate structures, and assigning costs of service, the Roundtable coalesced around a set of rate structure recommendations for both water and sewer rates. The set of recommendations are attached (Utility Rate Structure Roundtable - Recommendation Memo).

The Recommendation Memo presents the Roundtable's top three water rate structure recommendations and the top sewer rate structure recommendation for all customer classes.

Additional attachments include:

- Rate Study Process Memo developed by Raftelis - describes the steps involved in a comprehensive rate study.
- Utility Rate Structure Roundtable Charter - defines the scope, goals, and ground rules for the Roundtable

STAFF RECOMMENDATION

Please review the Utility Rate Structure Recommendation Memo from the Roundtable.

ATTACHMENTS

1. 1. Utility Rate Structure Roundtable Recommendation Memo
2. 2. Wellington Rate Study Process Memo
3. 3. Utility Rate Structure Roundtable Charter

1 Background

The Town of Wellington Utility Rate Structure Roundtable was formed to review the values and principles shaping utility rates for residential, multifamily, commercial, and irrigation customers.

Ten community volunteers were selected for the rate study, conducted by consultant Raftelis, at the direction of the Board of Trustees. The mission of the Utility Rate Structure Roundtable is to assemble diverse perspectives that represent our community to evaluate and advise on the Town's water and wastewater rate structures.

The Utility Rate Structure Roundtable has three overarching purposes:

1. To represent and communicate the views of the community
2. To provide input on rate structure options and associated customer impacts
3. To formulate a rate structure recommendation for the Board of Trustees

The following principles were developed to guide the process:

- Create a pricing structure that is fair, equitable, and easily understood by breaking out what is included in the base fee, providing a definition of what the capital charge is for, and provide a list of the tiers. This information should be included on every paper and digital water bill.
- Create a pricing structure based on the cost to deliver water and provide wastewater service.
- Support a fiscally responsible and stable utility to ensure customers have reliable, high-quality water and wastewater services now and in the future.
- Promote opportunities for customers to exercise some control of their water bill through continued efficiencies and improvements. (Providing tier cost information on every water bill would be the most direct, educational, and impactful.)

The effect of water rates is on the mind of everyone in Wellington. As such, customer awareness and understanding will remain a central priority in the development and subsequent execution of the rate study.

2 Water Rate Structure Recommendations

The Utility Rate Structure Roundtable began reviewing rate structure philosophy in May 2022. Quickly, the group identified the need to align a new rate structure with the values of utility users. Through a series of exercises, the group prioritized pricing objectives to deliver a rate structure that best meets the needs of Wellington.

RATE STRUCTURE ROUNDTABLE - 2022

The following pricing objectives were used to guide the subsequent recommendation.

Required

- Revenue Sufficiency (cover costs, maintain financial health)
- Defensibility (legally compliant)

Prioritized

- Essential Water Use Pricing (providing water at lowest cost for low water users while maintaining financial health of utility)
- Customer Impact (minimizing financial shock to customers with change of rates)
- Cost Recovery Between New and Existing Customers (new customers/tap fees should cover costs of increasing population, less burden put on existing customers)
- Cost Recovery Between Classes (Wellington's four "classes" are residential, multifamily, commercial & irrigation. Cost recovery involves flexibility and proportionality. Each class should pay their fair share.)

Definitions

Base Rate: Recovers the actual cost of providing service. Such as billing costs, meter costs, and service costs associated with individual customers.

Capital Charge: Proposal to separate payment for infrastructure improvements into a separate line item on customer bills for increased transparency and understanding.

Example bill totals in the graphics below are given to demonstrate rate structures and are based on 2021 budget numbers that will change with the 2023 budget. Any numbers referenced in the examples are for demonstration only.

RATE STRUCTURE ROUNDTABLE - 2022

2.1 Single-family Residential Water Rate Structure Recommendation

Option One – Roundtable preferred option: 3k Minimum charge, with capital charge

Base Rate | 0 – 3,000 gal Essential water usage – included in base charge

Tier 1 | 3,000 – 7,000 gal Other indoor usage

Tier 2 | 7,000 – 20,000 gal Outdoor usage

Tier 3 | > 20,000 gal Above average outdoor usage

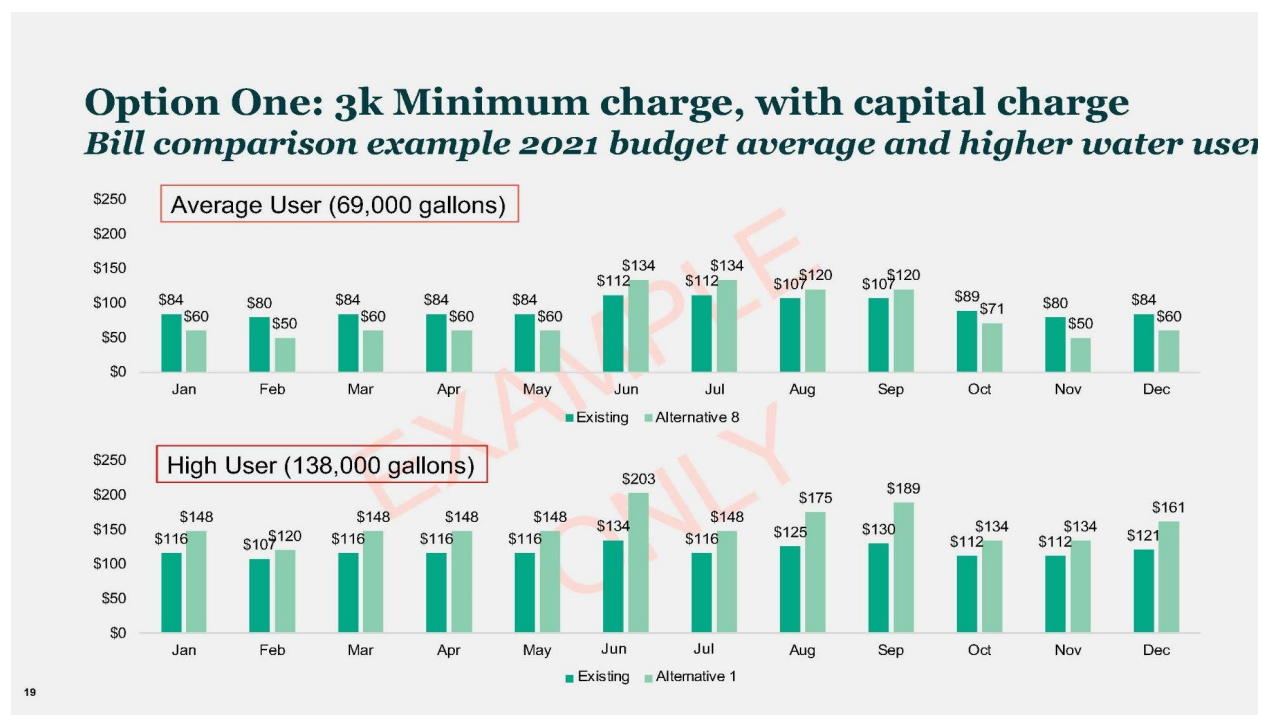


Figure 1

RATE STRUCTURE ROUNDTABLE - 2022

Option Two – second choice: 2k Minimum charge, with capital charge

Base Rate | 0 – 2,000 gal Essential water usage – included in base charge

Tier 1 | 2,000 – 7,000 gal Other indoor usage

Tier 2 | 7,000 – 20,000 gal Outdoor usage

Tier 3 | > 20,000 gal Above average outdoor usage

Option Two: 2k Minimum charge, with capital charge ***Bill comparison example 2021 budget average and higher water user***

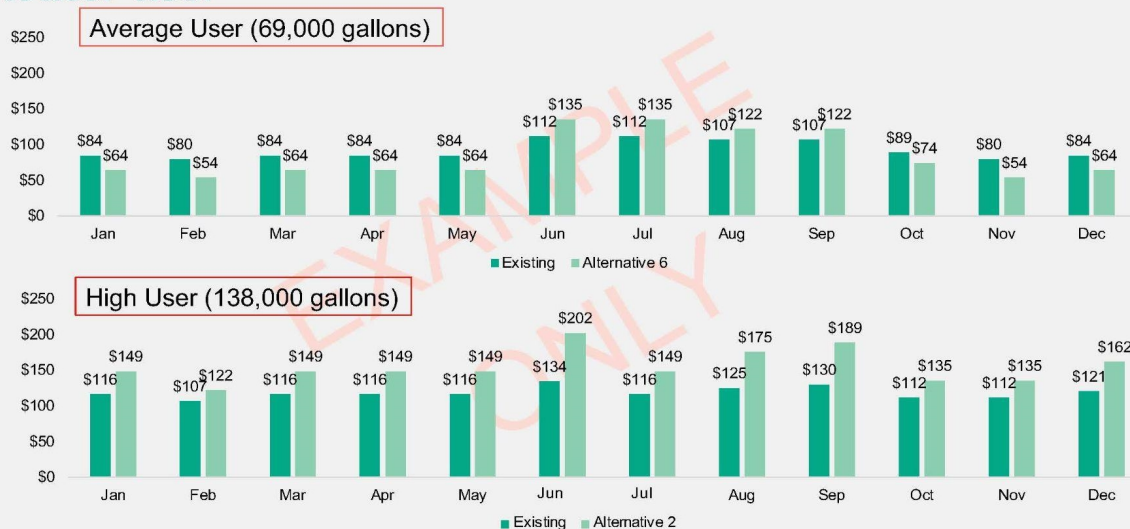


Figure 2

RATE STRUCTURE ROUNDTABLE - 2022

Option Three – third choice: Uniform rate with capital charge

All usage is billed at a uniform rate

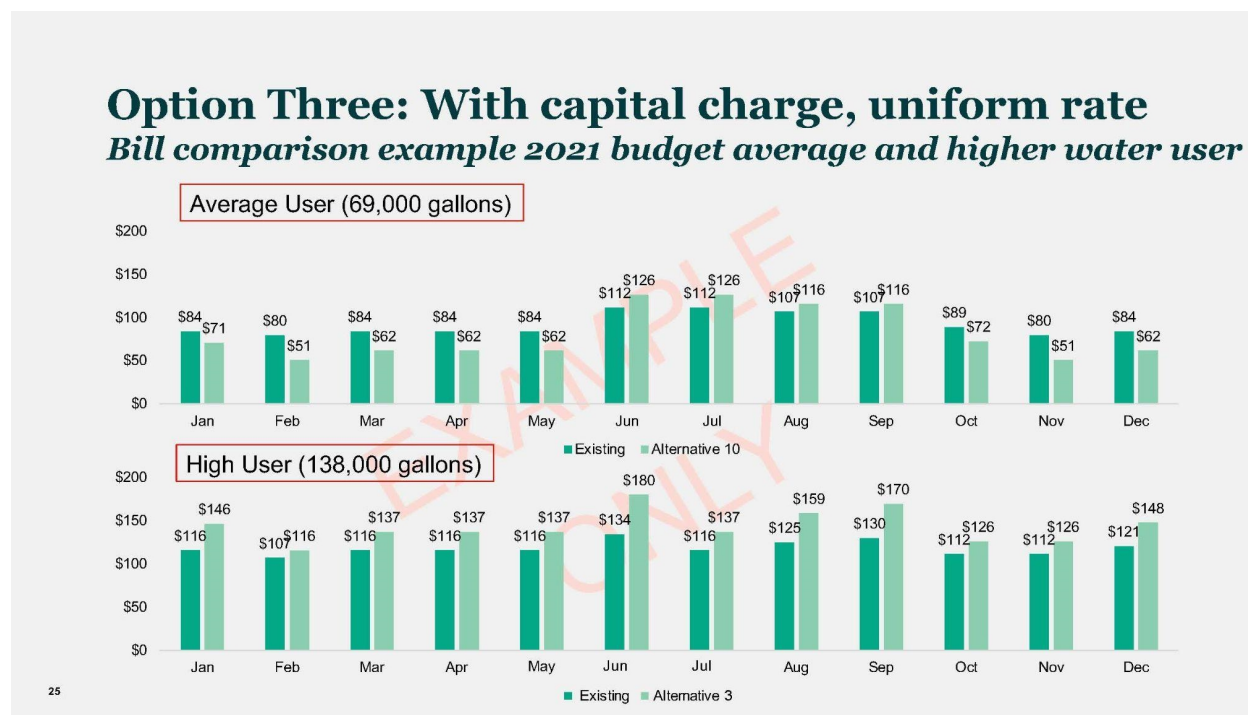


Figure 3

Table 1. Single-family residential water rate structure pros/cons

Options	Pros	Cons
One	Essential household water use (average) included in base price	Adversely impacts properties with large yards or gardens
Two	Lower rate for low water users (<2k)	Adversely impacts properties with large yards or gardens
Three	Consistent rate	Costs more than Option 1 & 2 for low water users

RATE STRUCTURE ROUNDTABLE - 2022

2.2 Multi-family Residential Water Rate Structure Recommendation

Any meter that serves more than one single family unit

Option One – Roundtable preferred option: 3,000 gallon minimum per unit, includes capital charge

- Base Rate | 0 – 3,000 gal Essential water usage – included in base rate
- Tier 1 | 3,000 – 5,000 gal Other indoor usage
- Tier 2 | 5,000 - 14,000 gal Above average outdoor usage
- Tier 3 | > 14,000 gal

Option Two – second choice: 2,000 gallon minimum per unit, includes capital charge

- Base Rate | 0 – 2,000 gal Essential water usage – included in base rate
- Tier 1 | 2,000 – 5,000 gal Other indoor usage
- Tier 2 | 5,000 - 14,000gal Above average outdoor usage
- Tier 3 | > 14,000 gal

Option Three – third choice: Uniform rate with capital charge

All usage is billed at a uniform rate

Multifamily monthly bill example 2021 budget Average quadplex usage (133,000 gallons)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Monthly Usage	10.00	9.00	10.00	10.00	12.00	13.00	12.00	12.00	14.00	12.00	8.00	11.00
Existing	\$309.60	\$305.04	\$309.60	\$309.60	\$318.72	\$323.28	\$318.72	\$318.72	\$327.84	\$318.72	\$300.48	\$314.16
Alternative 1	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$129.71	\$120.00	\$120.00	\$139.42	\$120.00	\$120.00	\$120.00
\$ - Change	(\$189.60)	(\$185.04)	(\$189.60)	(\$189.60)	(\$198.72)	(\$193.57)	(\$198.72)	(\$198.72)	(\$188.42)	(\$198.72)	(\$180.48)	(\$194.16)
Existing	\$309.60	\$305.04	\$309.60	\$309.60	\$318.72	\$323.28	\$318.72	\$318.72	\$327.84	\$318.72	\$300.48	\$314.16
Alternative 2	\$99.22	\$89.61	\$99.22	\$99.22	\$118.44	\$128.05	\$118.44	\$118.44	\$137.66	\$118.44	\$80.00	\$108.83
\$ - Change	(\$210.38)	(\$215.43)	(\$210.38)	(\$210.38)	(\$200.28)	(\$195.23)	(\$200.28)	(\$200.28)	(\$190.18)	(\$200.28)	(\$220.48)	(\$205.33)
Existing	\$309.60	\$305.04	\$309.60	\$309.60	\$318.72	\$323.28	\$318.72	\$318.72	\$327.84	\$318.72	\$300.48	\$314.16
Alternative 3	\$155.82	\$145.83	\$155.82	\$155.82	\$175.80	\$185.79	\$175.80	\$175.80	\$195.78	\$175.80	\$135.84	\$165.81
\$ - Change	(\$153.78)	(\$159.21)	(\$153.78)	(\$153.78)	(\$142.92)	(\$137.49)	(\$142.92)	(\$142.92)	(\$132.06)	(\$142.92)	(\$164.64)	(\$148.35)

Figure 4

RATE STRUCTURE ROUNDTABLE - 2022

Table 2. Multi-family residential water rate structure pros/cons

Options	Pros	Cons
One	Up to 3k usage in base rate	
Two	Lower cost for low water users, up to 2k	
Three	Uniform rate for all	

2.3 Commercial Water Rate Structure Recommendation

Designated Commercial

- Option One – Roundtable preferred option: Includes capital charge, 3-tiered rate
- Option Two – second choice: Includes capital charge, uniform volume rate
- Option Three – third choice: Includes capital charge, seasonal rate

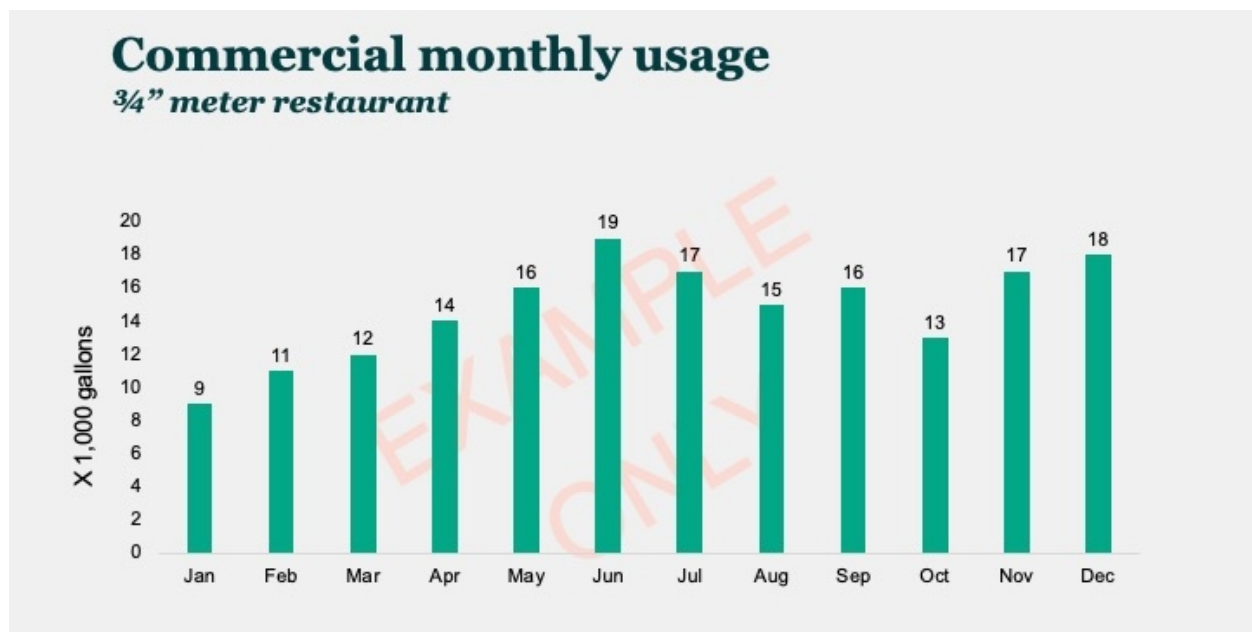


Figure 5

RATE STRUCTURE ROUNDTABLE - 2022

Option One: Tiered rates with capital charge *Commercial Bill comparison example 2021 budget (¾" meter restaurant)*



Figure 6

Option Two: Seasonal rate with capital charge *Commercial Bill comparison example 2021 budget (¾" meter restaurant)*



Figure 7

RATE STRUCTURE ROUNDTABLE - 2022

Option Three: Uniform rate with capital charge Commercial Bill comparison example 2021 budget (¾" meter restaurant)



Figure 8

Table 3. Commercial water rate structure pros/cons

Options	Pros	Cons
One	Consistent with residential structures	Adversely impacts biz for using more water
Two	Help biz during winter/slower biz months	
Three	Uniform rate for all	

RATE STRUCTURE ROUNDTABLE - 2022

2.4 Irrigation Rate Structure Recommendation

Designated Irrigation tap

- Option One – Roundtable preferred option: Seasonal Rate with Capital Charge
- Option Two – second choice: Tiered Volume Rate with Capital Charge
- Option Three – third choice: Uniform Rate with Capital Charge

Option One: Seasonal rate with capital charge

Bill comparison example 2021 budget Irrigation Tap



Figure 9

Option Two: Tiered volume rate with capital charge

Bill comparison example 2021 budget Irrigation Tap



Figure 10

RATE STRUCTURE ROUNDTABLE - 2022

Option Three: Uniform rate with capital charge Bill comparison example 2021 budget Irrigation Tap

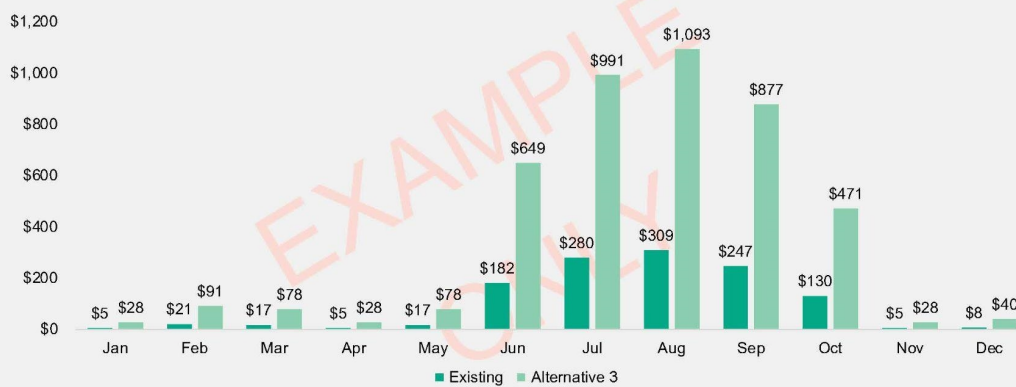


Figure 11

Table 4. Irrigation water rate structure pros/cons

Options	Pros	Cons
One	Encourages less water during summer	Very little outdoor irrigation used during winter, so it is just the summer rate that will be used for this model, so it is similar to the uniform model but more costly usage rate
Two	Consistent with residential rates	Expensive for properties with large lawns
Three	Uniform rates	

3 Sewer Rate Structure Recommendations

It should be noted, wastewater rates were minimally discussed during the Roundtable process, and only at the final Roundtable meeting.

3.1 Residential Sewer Rate Structure

Roundtable preferred option: Base fee per bill + volume charge per 1,000 gallons based on average winter consumption. This structure differs from the current structure in that it does not include a volume allowance in the base rate.

3.2 Multifamily Sewer Rate Structure

Roundtable preferred option: Base fee per bill + volume charge per 1,000 gallons based on average winter consumption. This structure differs from the current structure by charging a single base charge per bill, instead of per unit, and it does not include a volume allowance in the base rate.

3.3 Commercial Sewer Rate Structure

Roundtable preferred option: Base fee per bill + volume charge per 1,000 gallons based on actual monthly water use. This structure differs from the current structure by calculating the volume charge based on the volume of water used each month instead of the average winter consumption. (Charges based on strength of discharge may be assessed in the future.)

4 Follow Up

Engagement Principles from Roundtable Charter

1. Rate structures affect every resident, business, and customer account. We must research the issues and receive stakeholder groups' input to ensure the recommended structure aligns with the user and provider needs before adopting changes.

2. Once changes are adopted to the rate structure(s) a diverse approach will ensure information can reach users in various ways, including - but not limited to - in-person events or meetings, print material, mailers, social media, and website utilization. Providing information will allow users to make informed decisions about their water and wastewater service use.

Technical Memorandum

DATE: September 15, 2022
TO: Meagan Smith
Deputy Director of Public Works
FROM: Todd Cristiano, Senior Manager
SUBJECT: Overview of the financial planning, cost of service, and rate and fee-setting process

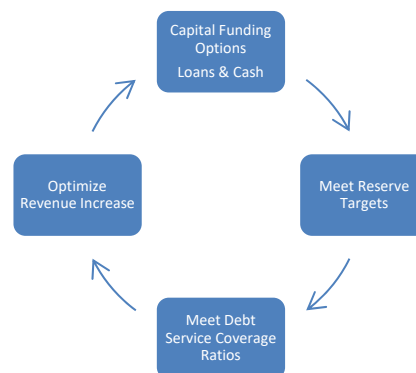
Introduction

The Town of Wellington retained Raftelis to complete a comprehensive financial plan, cost of service, rate design and tap fee analysis for the water and wastewater utilities. Raftelis used the rate setting principles set forth by the American Water Works Association in the Seventh Edition of the *Manual of Water Supply Practices M1, Principles of Water Rates, Fees, and Charges* and the Water Environment Federation *Manual of Practice 27, Financing and Pricing of Wastewater Utilities*. A rate and fee study such as the one completed for the Town consists of four major components which are described below.

- Financial plan
- Cost of service analysis
- Rate design
- Tap fees

Financial Planning Approach

The financial plan analysis determines the level of revenue adjustments needed of a particular study period (5-years, 10-years, etc.) to meet annual revenue requirements. Annual revenue requirements include operation and maintenance expense, payments on existing and proposed debt service, transfers to the general fund, and rate-funded capital improvements. A primary consideration in developing an 'optimal' financial plan is minimizing annual revenue increases through balancing the use of reserves, rate revenues at current rates, plant investment fees, and loans. This balance is subject to the constraints of meeting the Town's target reserve policies and debt service coverage requirements on existing and proposed debt.



This approach is an iterative process. For example, issuing debt to fund a capital project may keep revenue increases low; however, new debt payments may decrease the debt service coverage (DSC) ratio¹

¹ Debt service coverage (DSC) ratio = [Operating Revenues – Operation and Maintenance Expense (excluding depreciation)] / Annual Debt Service

below the target level. As a result, a revenue increase may be needed to meet or maintain compliance with the target. The additional revenue generated from the increase now may meet debt service coverage and produce an ending balance more than the target reserve. This excess can be used to partially cash fund the capital project which, in turn, could reduce the proposed state loan amount.

Cost of Service Analysis

The cost of service analysis is a process in which the annual revenue requirements are allocated to customer classes² based on their individual demand and customer characteristics.

The cost of service analysis provides the Town with a defensible justification explaining the reason why the costs are assigned in the manner they are. Whereas the financial planning model answers the question of “how much?”, the cost of service analysis will answer the question of “from who?”.

We will develop a test-year revenue requirement as the basis for our cost of service analysis. The revenue requirement is simply the amount of revenue required from rates to meet annual expenditures such as operating, capital, debt service, changes in reserves and is net of other operating and non-operating revenue.

The cost of service analysis is a multi-step process. It includes the assignment of costs to the various facilities (functional areas) and further allocating those costs based on their design criteria or the function in the system. Those costs are then distributed to customer classes based on their water demands or sewer flow characteristics as well as the number of accounts or equivalent meters. Raftelis used the cost allocation process based on the industry standard methodologies published by the AWWA’s *Manual M1, Principles of Water Rates, Fees, and Charges* and the WEF’s *Manual of Practice No. 27, Financing and Charges for Wastewater Systems*. The figure below illustrates a typical cost of service process for water. The wastewater cost of service process is similar to water.

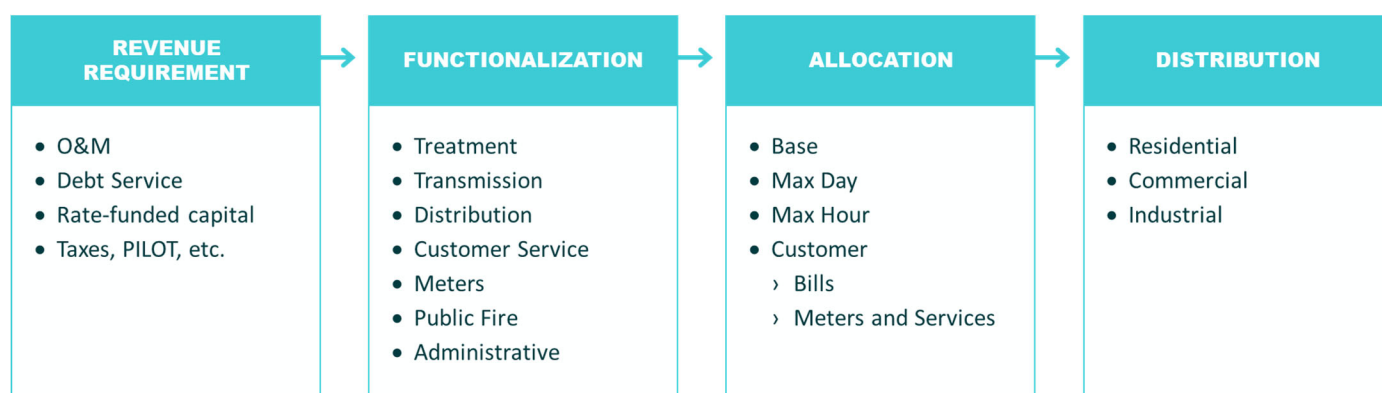


Figure 1: Typical Water Cost of Service Process

Rate Design

The financial plan analysis answers the question of “how much?” and the cost of service analysis answers “from whom?” The rate design task answers the question “from where?” The rate design process

² The Town has the following water customer classes: single family residential, multifamily residential, commercial and irrigation.

identifies the volume (variable) and customer-related (fixed) costs to be recovered through rates. Water volume-related costs recover the costs to treat, store, and distribute water to customers. Sewer-related costs recover the costs to collect, treat, and discharge sewer. Customer-related costs typically include meter reading and maintenance, and administrative costs.

Whereas the update of rates to an existing structure is straightforward, the design and selection of a new rate structure can be a bit more complex. A properly designed rate structure should consider the utility goals as well as the values of the community. There is no silver bullet rate structure. However, engaging in a pricing objectives process allows for the derivation of the ‘right’ rate structure for the utility. By identify the key pricing objectives, the utility can formulate a specific structure that will fit their needs. Often times, the objectives selected can be competing against one another.

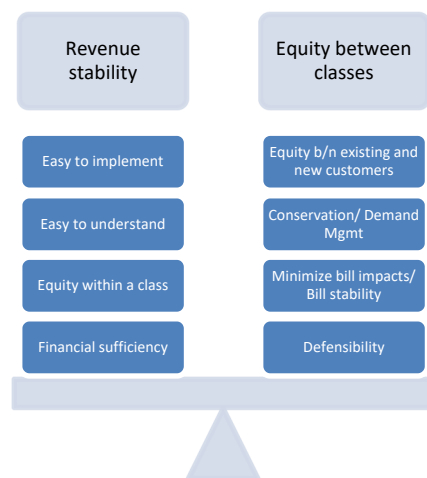


Figure 2: Typical Rate Structure Pricing Objectives

For example, key objectives may be revenue stability and conservation. Revenue stability may translate into a higher fixed charge which then gives the customer less flexibility to control the amount of their total bill, so the conservation message might be a bit muted. Similarly, revenue stability and affordability can conflict with one another. A higher fixed charge may be overburdensome to some households despite the benefit a higher fixed charge provides to the Town. The figure to the left lists common pricing objectives.

Tap Fees

The Colorado Revised Statutes (CRS) §29-20-104.5 outlines the requirements for calculating and implementing a tap fee.

Tap fees are one-time-charges assessed to new development. A tap fee is designed to recover the cost of facilities needed to meet the capacity requirements of new development. Tap fees may also be assessed to existing customers that require an increase in capacity. Tap fees provide a source of funds that allow utilities to finance future projects to serve growth as well as a reimbursement mechanism for cost of previous expansion projects. The philosophy behind tap fees is that the costs of incremental capacity are borne by those who require it. The use of tap fees provides utilities with a cost-based analysis of existing and/or planned facilities needed to serve new capacity requirements. The primary goal of selecting an appropriate methodology is to ensure equity between new and existing customers and to be legally defensible and compliant with Colorado Revised Statutes (CRS) §29-20-104.5. The general steps in calculating tap fees are as follows:

- Determine value of backbone facilities (existing or future growth-related)
- Estimate current system capacity or level-of-service
- Calculate unit cost of capacity
- Determine customer service level demand characteristics

- Apply unit cost of capacity to customer's demand characteristics

Water backbone facilities include major infrastructure such as wells, treatment plants, transmission mains, raw and treated water storage, and pumping facilities. Wastewater backbone facilities include treatment plants, lift stations, force mains, and large collection mains. The capacity of the water treatment plant or wastewater treatment is a common method for defining the level-of-service. Level-of-service is defined as the relationship between the service capacity and the service demand. In other words, the service capacity is the capacity of the system, and the service demand is the requirement to serve new development. The basic formulas for calculating a tap fee based on a ¾" meter demand requirement is illustrated below.

$$\frac{\text{Value of Backbone Facilities}}{\text{System Capacity (gpd)}} \times \text{New Customer Demand (gpd)} = \text{Tap Fee}$$

Table 1 summarizes the generally accepted methodologies for determining the value of water and wastewater facilities. The selection of a methodology should consider a utility's goals and objectives for recovering capacity-related capital costs. The three methodologies include buy-in, incremental, and hybrid.

Table 1: Tap Fee Methodologies

Description	Buy-in	Incremental	Hybrid
Available existing capacity sufficient to accommodate new growth	X		
No existing capacity with significant future capacity requirements		X	
Some existing capacity available with future capacity requirements needed to accommodate new growth		X	X

A properly designed tap fee provides utilities with a financing mechanism to finance growth-related projects. However, utilities should be cautious about relying solely on tap fee revenue to fund growth. This revenue can be highly variable and the receipt of fees may not match well with the timing of the construction of facilities. As a result, many communities will incorporate debt into their financing strategies to fund growth-related projects. This smooths out the construction costs over time and allows for potentially more predictable alignment of tap fee revenues and growth-related costs.

Summary

The rate study process described above serves several goals:

- Ensuring the financial health of the utility in the short and long term
- Having a cost mechanism in place to ensure that new customers pay their fair share of costs while minimizing the impact to existing customers
- Ensuring cost recovery for each class
- Incorporating community and utility pricing objectives with rate designs to capture the value of the utility services provided to customers



Utility Rate Structure Roundtable Charter

The Town believes strongly that our community should have a voice in decisions that affect them. Therefore, as part of the study process, the Town will form a Utility Rate Structure Roundtable made up of community volunteers.

The mission of the Utility Rate Structure Roundtable is to *assemble diverse perspectives that represent our community to evaluate and advise on the Town's water, and wastewater rate structures*. The Utility Rate Structure Roundtable has three overarching purposes:

1. To represent and communicate the views of the community
2. To provide input on rate structure options and associated customer impacts
3. To formulate a rate structure recommendation for the Board of Trustees

Utility Rate Structure Roundtable members will be expected to:

- Attend all meetings
- Review agenda and informational material between meetings
- Be respectful of others' views and input
- Provide thoughtful input on study proposals
- Remain accessible to the study team for follow-up as needed

Committee members will participate in up to five meetings. Presentations, project reports and feedback opportunities will be provided by the Town and the rate design consultant at each meeting. Meetings will be facilitated to ensure that committee members' time is maximized and that all committee members have an opportunity to participate fully and express their point of view.

The facilitator will be responsible for record keeping and documentation of the meetings. After each meeting, the facilitator will prepare a meeting summary that captures the discussion, the outcomes, and next steps. The committee will be asked to review each summary for inclusion in the final report.

Mahalia Henschel will be the point of contact for the Utility Rate Structure Roundtable members. Meetings will occur over the next five months and are anticipated to be completed in August 2022.

Board of Trustees Meeting

Date: September 20, 2022
Subject: Departmental Budgets

BACKGROUND / DISCUSSION

Discussion on the remaining general fund budgets and the parks budget.

STAFF RECOMMENDATION

ATTACHMENTS

1. Parks & Rec
2. Planning
3. Cemetery
4. Clerk
5. Finance
6. General Buildings
7. IT

PARKS OPERATING FUND		12/31/2021	12/31/2022	2023 Budget	2022/2023	2022/2024	NOTES
Account number		2021 Actual	2022 Budget	\$ CHANGE		Change	
210-34-5100	Wages and Salaries	\$ 101,596	\$ 143,427	\$ 107,716	6.5%		Park salaries in 2023 = 251,143; in this budget we are placing the manager's salary 100% in this line item. It appears they may have split in between Parks and Rec in the 2022 budget. Also, budgeting 100% of the people in 2023
	General			\$ 149,899			This is the sum of the "administrative costs of the Park Fund" The Park Fund will be charged the following:
	Water			\$ -			Admin: \$68,673; Finance: \$15,975; Clerk: \$1,511; IT \$7,684; HR: \$16,893; Planning: \$36,434; PW: \$2,729; Streets: \$19,065
	Sewer			\$ -			These totals were in the "indirect" charge in 2022
	Drainage			\$ -			
	Streets			\$ 19,065			Direct Park Costs
	Parks			\$ 236,766			
210-34-5101	Seasonals	\$ 9,908	\$ 28,272	\$ 30,110	1,838	6.5%	Total Benefits = \$70,764 Again, it appears the manager costs were split; also, we had one employee change levels
210-34-5102	Benefits	\$ 24,531	\$ 51,798	\$ 18,966	37%		
	General			\$ 39,383			Admin: \$12,342; Finance: \$6421; Clerk: \$496; IT \$2578 HR: \$4,728; Planning: \$11,560; PW: \$1,258; Streets: \$7,132
	Water			\$ -			Direct Benefits
	Sewer			\$ -			
	Drainage			\$ -			
	Streets			\$ 7,132			
	Parks			\$ 66,760			
210-34-5214	Office Supplies	\$ 41	\$ 1,500	\$ -	(1,500)		Pond treatment chemicals at Wellington Community Park and Wellville Park.
210-34-5221	Pond Chemicals	\$ 1,995	\$ 5,000	\$ 5,000	-	0%	
210-34-5231	Fuel, Oil, and Grease	\$ 4,504	\$ -	\$ 6,000	6,000		Service for mowers, small tools, and trucks; budget increased due to oil and gas prices increasing. Public Works charges this budget when purchasing items for servicing machinery.
210-34-5233	R&M Machinery and Equipment	\$ 4,155	\$ -	\$ 6,000	6,000		Public Works uses this to pay for P&R machinery in relation to equipment/parts/
210-34-5234	Irrigation Water Assessments	\$ 8,295	\$ 3,000	\$ 3,000	-	0%	Parks has no control over this budget. We are billed automatically. The Parks and Recreation Manager does not sign off on any type of invoice or payment.
210-34-5237	Irrig System Supplies/Repairs	\$ 10,183	\$ 10,000	\$ 10,000	-	0%	We will be replacing controllers, sprinklers (rotors & pop-ups), fittings, valve cover boxes, etc. within our entire parks system to ensure our watering strategy is as efficient as possible. The parks system is over 80 acres.
210-34-5239	Wells and Well Houses	\$ -	\$ 10,000	\$ 10,000	-	0%	We will be needing funds to service our Well Houses annually which include control panels, fans, etc. If a Well House is not operational due to a lack of maintenance that park will not be able to be watered. A new part can cost up to \$30,000.
210-34-5241	Shop Supplies	\$ 1,569	\$ 2,200	\$ 2,200	-	0%	We will need these funds for any supplies for the Parks Shop. This includes offices supplies, printer paper, extension cords disinfectant, locks, storage bins, ink, printer, etc.
210-34-5244	Tires & Tubes	\$ 43	\$ 2,500	\$ -	(2,500)	-100%	We will need these funds to ensure we replace the tires on all 6 of our mowers as they wear out. Parks has 2 SCAG Mowers, 2 John Deere Mowers, and 2 Walker Mowers. Parks does not control this budget. We are billed automatically. The Parks and Recreation Manager does not sign off on any type of invoice or payment. Moved to Machinery and Equipment.
210-34-5252	Tree Replacement/Trimming	\$ 36,475	\$ 35,000	\$ 35,000	-	0%	We will need this to replace over 30 trees this year and continue to do so as issues arise. Some trees will cost more then others due to age and size. The average cost ranges between \$200 - \$2000 depending on tree. We have over 80 acres of green space with trees in each area.
210-34-5253	Tree Spraying	\$ 19,935	\$ 30,000	\$ 30,000	-	0%	These funds will be utilized to spray pesticides to all of our trees to ensure proper care within our entire parks system. We have over 80 acres of green space with trees in each area.

210-34-5254	Parks Playground & General R&M	\$	27,170	\$	29,000	\$	30,000	\$	1,000	3%	These resources will be utilized for any type of minor/small play structure repair and or maintenance. These costs can vary depending on item. These cost can vary from \$180-\$750 per piece of small play structure equipment and or parts. These funds will also be utilized for our Play Structure Inspections as well for all of our equipment on an annual basis which can vary between \$200-\$1500 per play structure depending on the size.	
210-34-5341	Irrigation Electricity	\$	9,156	\$	12,000	\$	10,000	\$	(2,000)	-17%	Added 4% over both years on the 2021 actual	
210-34-5342	Water	\$	15,399	\$	22,500	\$	16,169	\$	(6,331)	-28%	Assumed a 5% increase on 2021 actual	irrigation **Potable irrigation
210-34-5343	Sewer	\$	681	\$	800	\$	840	\$	40	5%	Assumed a 5% increase on 800	1116
210-34-5344	Natural Gas	\$	761	\$	750	\$	850	\$	100	13%	Assume a 5% increase on both years	
210-34-5346	Storm Drainage	\$	2,795	\$	3,100	\$	2,800	\$	(300)	-10%	No rate change	
210-34-5356	Professional services	\$	2,981	\$	3,000	\$	3,000	\$	-	0%	We will need these funds if we need to hire on an electrician for any issues we might have surrounding replacing conduits and any other needs surrounding electrical work. An average cost of these types of services can vary depending on the contractor and specific project between \$50 - \$150 an hour.	
210-34-5365	Toilet Rental	\$	9,953	\$	11,000	\$	11,000	\$	-	0%	We will be utilizing these funds to pay for the servicing (emptying, cleaning, and or replacing) of our porta-johns in our parks system.	
210-34-5366	Services - Parks and Lawn Care	\$	70,066	\$	75,000	\$	80,000	\$	5,000	7%	These funds will be utilized for 4 applications of fertilization and herbicides for all of our parks, treescapes, and open grass areas within our parks system. These applications are done before our Spring/Summer season and again in the Fall. All services cover over 80 acres. In budget meeting increased this for additional acreage	
210-34-5370	Safety Workwear and Equipment	\$	1,508	\$	3,500	\$	1,500	\$	(2,000)	-57%	We will be using these funds for fulltime staff in relating to purchases surrounding work boots, shirts, pants, hats, etc. We will utilize this fund for any seasonal staff uniforms as well. These resources will also be used for any personal protective equipment in relation to work-load that is more risk related.	
210-34-5372	Uniforms	\$	508	\$	-	\$	2,500	\$	2,500	0%	These funds should be coming our of PPE; wrote up the JE on 7/27 to change the GLs	
210-34-5380	Professional Development	\$	2,896	\$	4,000	\$	4,000	\$	-	0%	These funds will be used for trainings for full-time staff surrounding horticulture, turf management, irrigation, well management, and leadership development.	
210-34-5397	Weed Control	\$	367	\$	200	\$	200	\$	-	0%	We purchase a small amount of herbicide for our green spaces in relation to detail weed management. We will utilize these funds for herbicide and or pesticides.	
210-34-5422	Small Tools	\$	4,514	\$	4,500	\$	4,500	\$	-	0%	These funds will be used to purchase any small tools that are needed to support staff effectiveness. These items include backpack blowers, string trimmers, edgers, snow blades, core aeration equipment, cordless drills/saws , etc.	
210-34-5423	Sand, Gravel, Mulch	\$	11,174	\$	12,000	\$	12,000	\$	-	0%	These funds will be utilized for material in replacing all gravel, mulch, and sand for all our play areas as well as shrub spaces within our entire parks system annually.	
210-34-5533	Equipment Rental	\$	-	\$	1,000	\$	1,000	\$	-	0%	We will use these funds for any large equipment rentals for our parks projects. These larger rental items include demolition saws, augers, concrete grinders, trenchers, etc.	
210-34-5562	County Clerk Fees	\$	6,736	\$	7,000	\$	7,000	\$	-	0%	Parks does not control this budget. We are billed automatically. The Parks and Recreation Manager does not sign off on any type of invoice or payment. VR has not heard of any increase costs from the County	
210-34-5941	AED's and first Aid Kits	\$	-	\$	3,000	\$	3,000	\$	-	0%	These funds will be utilized for AED's, first aid kits, CPR certifications, etc.	
210-34-5942	Minor Park Improvements	\$	28,137	\$	12,000	\$	30,000	\$	18,000	150%	This fund will be utilized for larger purchases surrounding Play Structure and Park improvements. Play Structure items that are larger such as slides, bridges, swing sets, custom shade covers, small play feature, etc. can range in cost between \$3000-\$15000 to replace.	
RECREATION												
210-51-5100	Wages and Salaries	\$	203,945	\$	249,913	\$	169,853	\$	(80,060)	-32%	Recreation is all Parks Fund; no allocation; the manager is all in Parks	\$ 765,350
210-51-5101	Seasonals	\$	31,750	\$	82,716	\$	88,093	\$	5,377		Added 6.5%	
210-51-5102	Benefits	\$	65,256	\$	80,323	\$	76,492	\$	(3,831)	-5%	All manager is in Parks	

210-51-5130	Start Small Baseball	\$	800	\$	800	\$	800	\$	-	0%	We will use these funds to purchase the start smart kits dedicated to baseball which cost \$36 each and we give them away at the end of the season to increase retention.
210-51-5131	Start Small Basketball	\$	640	\$	640	\$	640	\$	-	0%	We will use these funds to purchase the start smart kits dedicated to basketball which cost \$36 each and we give them away at the end of the season to increase retention.
210-51-5132	Start Smart Flag Football	\$	1,015	\$	960	\$	960	\$	-	0%	We will use these funds to purchase the start smart kits dedicated to football which cost \$26 each and we give them away at the end of the season to increase retention. bv
210-51-5133	Start Smart Soccer	\$	1,480	\$	1,480	\$	1,480	\$	-	0%	We will use these funds to purchase the start smart kits dedicated to soccer which cost \$36 each and we give them away at the end of the season to increase retention.
210-51-5135	Youth Sports Apparel	\$	5,767	\$	5,000	\$	5,000	\$	-	0%	We will need to purchase a minimum of 89 jerseys per size annually. We have 7 sizes.
210-51-5140	Youth Soccer	\$	2,939	\$	4,470	\$	4,470	\$	-	0%	This is used to purchase/replenish needed items/equipment which include 3 different sizes of soccer balls, bags, cones, background processing fees, national association of youth sports annual subscription fee, corner flags, nets, portable benches, timers, whistles, pinnies, etc.
210-51-5142	Youth Football	\$	1,171	\$	1,000	\$	1,500	\$	500	50%	These funds will be used to purchase/replenish needed items/equipment which include balls, background processing fees, national association of youth sports annual subscription fee, flag belts, end zone pylons, bags, timers, whistles, pinnies, etc.
210-51-5144	Youth Baseball	\$	12,092	\$	12,850	\$	12,850	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include background processing fees, national association of youth sports annual subscription fee, full catchers gear in 3 sizes, balls, catchers gloves, helmets in 2 sizes, hitting nets, bats, infield gloves, bags, down bases, game bases, pitching mound, etc.
210-51-5145	Youth Softball	\$	6,060	\$	2,900	\$	2,900	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include background processing fees, national association of youth sports annual subscription fee, full catchers gear in 3 sizes, balls, catchers gloves, helmets, bats, bags, down bases, etc.
210-51-5146	Youth Basketball	\$	278	\$	1,025	\$	1,025	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include background processing fees, national association of youth sports annual subscription fee, cones, bags, balls in 2 sizes, pinnies, nets, timers, etc.
210-51-5148	Youth Volleyball	\$	800	\$	1,677	\$	1,677	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include background processing fees, national association of youth sports annual subscription fee, balls, timers, whistles, bags, cones, etc.
210-51-5149	Youth Tennis	\$	720	\$	480	\$	480	\$	-	0%	These funds will be used to purchase/replenish youth rackets, etc.
210-51-5158	Adult Kickball	\$	389	\$	475	\$	475	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include balls, league trophy/prize, etc.
210-51-5161	Adult Tennis	\$	-	\$	480	\$	480	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include nets, straps, etc.
210-51-5162	Adult Softball	\$	2,656	\$	5,775	\$	5,775	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include balls, chalk, down bases, etc.
210-51-5164	Adult Volleyball	\$	1,173	\$	1,300	\$	1,300	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which include balls, league trophy/prize, etc.
210-51-5165	NCSO Referees Admin Fee	\$	6,875	\$	8,000	\$	8,000	\$	-	0%	These funds will be used to pay for Northern Colorado Sports Officials administration and scheduling fee.
210-51-5166	Instructor Official Fees	\$	16,221	\$	30,000	\$	30,000	\$	-	0%	These funds will be used to pay for officials officiating all our games for every sport (Youth and Adult) annually. We pay officials based upon the number we use, and fees vary depending on sport due to level of knowledge needed to referee. Also, these funds will support contracted instructors for different activity needs.
210-51-5168	Computer Equipment	\$	2,827	\$	13,230	\$	13,230	\$	-	0%	These funds will be used to purchase/replenish needed items/equipment which software fees (Smart Rec), key boards, mice, monitors, cables, printer, chargers, carrying cases, etc. Create two lines

210-51-5181	Rec Prog Supplies	\$	9,042	\$	10,000	\$	15,000	\$	5,000	50%	These funds will be used to purchase/replenish needed items/equipment which include first aid kits, AED's, clip boards, water, canopies, portable benches, tables, drop lines, programming supplies, field paint (\$4500 annually), etc. Also, this line item will fund any new innovative programming needs.
210-51-5183	Batting Cages	\$	6,555	\$	10,500	\$	10,500	\$	-	0%	These funds will be used to ensure the operation of the batting cages is consistent. This includes winterization and start up of the machines as well as emergency servicing when the cages go down during operation hours.
210-51-5185	Ball Field Cage Electricity	\$	1,617	\$	14,000	\$	14,000	\$	-	0%	Parks does not control this budget. We are billed automatically. The Parks and Recreation Manager does not sign off on any type of invoice or payment.
210-51-5186	Infield Mix	\$	8,965	\$	13,000	\$	13,000	\$	-	0%	These funds are utilized to purchase infield mix to replenish our ball fields on an annual basis. We have 4 ball fields that will need to be replenished yearly.
210-51-5223	Operating Supplies	\$	3,861	\$	3,000	\$	3,000	\$	-	0%	These funds will be used to purchase items which include extension cords, surge protectors, locks, disinfectant, storage bins, tools, nuts/bolts, weed killer etc.
210-51-5372	Staff Uniforms	\$	1,182	\$	2,000	\$	2,500	\$	500	25%	These funds will be used for clothing for full-time and part-time staff. This includes shirts, collard shirts, hats, jackets, sweatshirts, etc. We will need to supply clothing for 4 full-time staff and a minimum of 5 seasonal staff.
210-51-5380	Professional Development	\$	3,364	\$	4,500	\$	4,500	\$	-	0%	Annual Colorado Parks and Recreation Association conference registration four employees at \$420 each = \$1,680. Hotel rooms estimated to be \$170 a night for a total of \$2,040. Some mileage and some meals (some meals come with registration). Location is not yet announced, but this year in Breck (288 RT miles x 2 cars x 0.65 = \$375) + \$\$ for webinars throughout the year.
210-51-5392	Gym Rental	\$	2,905	\$	14,378	\$	14,378	\$	-	0%	These fund will be used to pay for our gym rental fees at Poudre School District surrounding sports needing court space.
210-51-5401	Marketing Services	\$	10,851	\$	13,000	\$	13,000	\$	-	0%	These funds will be used to support all our marketing needs surrounding social media, web, print, purchasing give away items, prizes, etc.
210-56-5000	Transfer to GF	\$	401,009	\$	409,988	\$	-	\$	(409,988)	0%	
210-56-5001	Transfer to Capital Projects	\$	57,754	\$	219,325	\$	-	\$	(219,325)	-100%	TO BE DETERMINED
210-90-5630	WCP Principal	\$	242,132	\$	1,007,510	\$	-	\$	(1,007,510)	-100%	
210-90-5632	WCP Interest	\$	27,328	\$	-	\$	-	\$	-	0%	
TOTALS		\$	1,559,450	\$	2,753,742	\$	1,394,031	\$	(1,359,711)		

PLANNING

		12/31/2021		2022/2023		2022/2023	Notes
Account number		2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change	
201-18-5100	Wages & Salaries	\$ 297,759	\$ 468,669		\$ 39,267	8.4%	Total salaries = \$507,936; 2022 budget did not budget the planner or bldg permit tech 100% of the year
	General			\$ 379,357			
	Water			\$ 25,077			\$ 128,579
	Sewer			\$ 25,077			
	Drainage			\$ 14,251			
	Streets			\$ 27,740			
	Parks			\$ 36,434			
201-18-5102	Benefits	\$ 88,158	\$ 145,559		\$ (3,705)	-2.5%	Total benefits total \$141,854 and represent all positions filled for the entire year.
	General			\$ 101,007			
	Water			\$ 7,841			\$ 40,847
	Sewer			\$ 7,841			
	Drainage			\$ 4,395			
	Streets			\$ 9,210			
	Parks			\$ 11,560			
201-18-5214	Office Supplies	\$ 3,424	\$ 7,500	\$ 1,000	\$ (6,500)	-86.7%	Prior years included office supplies and paper products for the Town Hall Annex and Green House, as well as office furniture for new position hires. Office supplies have consolidated due to moving staff to Municipal Services Building.
201-18-5231	Fuel, Oil, & Grease	\$ 6,802	\$ 6,500	\$ 6,500	\$ -	0.0%	The is a consolidation of Protective Services into Planning and it is only for vehicle gas. All other vehicle maintenance costs go to the Fleet budget for Town owned vehicles.
201-18-5331	Recording & Legal Publishing	\$ 2,016	\$ 2,500	\$ 2,500	\$ -	0.0%	Based on historic and anticipation of upcoming development-related notices. Funding needs can fluctuate depending on the number and type of development requests.
201-18-5335	Dues & Subscriptions	\$ 1,064	\$ 1,603	\$ 1,996	\$ 393	24.5%	New staff members with new credentials and professional associations - Shown as expected collection of permit fees, based on reduction of new housing permits from previous years.
201-18-5350	Building & Inspection Fees	\$ 356,426	\$ 350,000	\$ 300,000	\$ (50,000)	-14.3%	- A portion of building permit fees are paid to SAFEbuilt (shown here as expenditures) and a portion is kept by the Town (in revenues section of budget).
201-18-5352	Legal Services	\$ 855	-	\$ -	\$ -	0.0%	
201-18-5354	Reimbursable Legal Services	\$ 1,072	-		\$ -	0.0%	If we use these, they will be a pass through to the client
201-18-5355	Reimbursable Services	\$ 9,032	\$ 40,000	\$ 40,000	\$ -	0.0%	Pass-through for Town expenditures related to development review. Expenses incurred by Town are direct billed to developer for reimbursement.
201-18-5356	Professional Services	\$ 2,835	\$ 50,000	\$ 30,000	\$ (20,000)	-40.0%	Contractual services for development activities that are not reimbursable - Includes Geographic Information Systems (GIS) support, water rights inspection (NPIC share transfers), specialized review services
201-18-5357	Reimbursable Planning Services	\$ 3,710	-	\$ -	\$ -	0.0%	
201-18-5363	R&M Computer/Office Equip			\$ 2,000	\$ 2,000	0.0%	The department has never had this number and charged needs to office Equipment. To ensure consistency across departments, add this for small equipment. Replace one existing computer due to age with laptop and docking station.
201-18-5372	Uniforms			\$ 300	\$ 300	0.0%	Code Enforcement and Building Services replacement uniforms

201-18-5374	Humane Society Holding Charges	-	\$	4,000	\$	8,000	\$	4,000	100.0%	Invoices include more than just holding services. Includes Town Staff and LSCO calls for animal control assistance and also includes Wellington residents that take animals to Humane Society. Costs are increasing with more animals in Wellington.	
201-18-5375	Protective Inspection Equip	-	\$	3,000	\$	500	\$	(2,500)	-83.3%	Reduction: This is actual equipment and differentiates from protective equipment purchases from Safety Coverings	
201-18-5375	Safety Coverings	\$	383	\$	-	\$	400	\$	400	0.0%	Hard hats, shoes, etc
201-18-5380	Professional Development	\$	443	\$	8,072	\$	6,066	\$	(2,006)	-24.9%	Reduction
201-18-5381	Mileage Reimbursement	-		-							Department members do not charge mileage; a policy consideration
TOTAL		\$	773,979	\$	1,087,403	\$	1,049,052	\$	(38,351)	-3.5%	

CEMETERY		12/31/2021		12/31/2022		2023 Budget		2022/2023	2022/2023	Notes
Account number		2021 Actual		2022 Budget				\$ Changes	% Change	
201-42-5382	Grounds Maintenance Serv	-	\$	5,000		\$	5,000	\$	-	0%
201-42-5423	Sand & Gravel & Road Base	\$	124	\$	5,000	\$	5,000	\$	-	0%
201-42-5454	Survey	-	\$	20,000				\$	-	0%
TOTALS		\$	124	\$	30,000	\$	10,000	\$	-	0%

This will not be completed in 2022;This will need to be carried over into 2023. We will not rebudget

CLERK		12/31/2021	12/31/2022	2023 Budget	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget		\$ Change	% Change	
201-15-5100	Wages & Salaries	\$ 130,275	\$ 137,769		\$ 4,961	3.6%	Total Salaries = \$142,707; this excludes the 20% charged to the Judicial Budget Comparing 2022 budget to 2023 total salaries = 151,111
	General Fund			\$ 110,442			
	Water Fund			\$ 13,161			
	Sewer Fund			\$ 13,161			
	Drainage			\$ 974			
	Street			\$ 3,458			
	Park			\$ 1,511			
201-15-5102	Benefits	\$ 52,276	\$ 58,120		\$ (11,502)	-19.8%	Total benefits are \$46,620 w/ the 20% moved to Judicial Budget. It reduces with a personnel change
	General Fund			\$ 36,011			
	Water Fund			\$ 4,351			
	Sewer Fund			\$ 4,351			
	Drainage			\$ 304			
	Street			\$ 1,105			
	Park			\$ 496			
201-15-5214	Office Supplies	\$ 11,282	\$ 1,500	\$ 1,500	\$ (9,782)	-652.1%	Eliminated bottled water; reorganized to ensure every department pays for its own supplies; in 2021 there was coding for the bldg supplies in the Clerk budget
201-15-5331	Publishing Legal Notices	\$ -	\$ -	\$ 3,500	\$ 3,500		These costs are \$218*12 to publish in North 40 + ordinances in Coloradan at \$50 a month; rounded to \$3,500
201-15-5335	Dues & Subscriptions	\$ 2,186	\$ 500	\$ 4,013	\$ 1,827	365.4%	CMCA, IIMC, Loveland Newspaper, Coloradoan, Biz West, Colorado Safety Association, ARMA, Move newspapers to admin; CMCA is \$138, IIMC is \$175, ARMA is \$200
201-15-5356	Professional Services	-	\$ 27,000	\$ 4,000	\$ (23,000)	-85.2%	2022 Records Management System; 2022 recodification of Land Use Code; 2023 \$4,000 for records system annual cost first year and then evaluate future No scanning \$\$\$
201-15-5363	R&M Computer/Office Equi	\$ 10,205	\$ 5,000	\$ 5,000	\$ -	0.0%	2022 laptop for front desk; 2023 equipment replacement

201-15-5380	Professional Development	\$	1,694	\$	5,000	\$	5,000	\$	3,306	66.1%	IIMC conference x 1; CMCA conference x 2; webinars & records mgmt training
201-15-5381	Mileage Reimbursement		-	\$	300	\$	150				
201-15-5414	Election Expenses		-	\$	32,000	\$	-	\$	-		elections are held in even numbered years in April
201-15-5495	Miscellaneous	\$	137	\$	-						
201-15-5530	Code Review and Update		-	\$	5,000	\$	5,000	\$	5,000		Updating of MuniCode
201-15-5948	Employee Apparel	\$	1,215		-						
TOTAL		\$	209,271	\$	272,189	\$	217,488	\$	(25,690)	-9.4%	One time purchase of RMS; lower office supplies; change in personnel impacts total budget

FINANCE		12/31/2021	12/31/2022	2023 Budget	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget		\$ Change	% Change	
201-14-5100	Wages & Salaries	\$ 363,703	\$ 388,812		\$ (26,712)	-6.9%	The new salaries total = 362,100; Assume all positions will be filled throughout the year
	General			\$ 121,570			
	Water			\$ 90,259			
	Sewer			\$ 90,259			
	Drainage			\$ 15,975			
	Streets			\$ 28,062			
	Parks			\$ 15,975			
201-14-5102	Benefits	\$ 120,549	\$ 133,062		\$ 33,461	25.1%	Positions area currenty vacant and benefits are budgeted at the highest assumption - PPO full family.
	General			\$ 51,703			\$ 149,686.00 \$ -
	Water			\$ 37,388			
	Sewer			\$ 37,388			\$ 97,983.00
	Drainage			\$ 6,421			
	Streets			\$ 10,365			
	Parks			\$ 6,421			
201-14-5214	Office supplies	-	\$ 1,500	\$ 1,500	\$ -	0.0%	All postage to date has been assigned to Finance - working on a way to appropriately allocate costs.
201-14-5311	Postage	\$ 2,548	\$ 2,400	\$ 1,000	\$ (1,400)	-58.3%	This cost = organizational costs, including utility bills
201-14-5321	Printing Services	\$ 31,837	\$ 40,000	\$ -	\$ (40,000)	-100.0%	This is the cost of printing the utility bills and will be allocated to the utilities. We want to capture the cost. More customers are going on electronic bills which lowers printing costs.
201-14-5335	Dues & Subscriptions	\$ 1,244	\$ 2,000	\$ 1,200	\$ (800)	-40.0%	2 GFOA memberships and 3 CGFOA memberships; possibly a couple others after organization becomes more professional

201-14-5353	Accounting & Auditing	\$	27,636	\$	30,000	\$	45,000	\$	15,000	50.0%	Cost for annual town audit. (Should be split between the funds) Due to significant staff changes the next audit will be a merged one between 2021 and 2022
201-14-5356	Professional Services		-	\$	2,000			\$	(2,000)	-100.0%	
201-14-5363	R&M Computer/Office Equip	\$	2,493	\$	6,000	\$	6,000	\$	-	0.0%	The UB coordinator computer, the AP computer all need replaced
201-14-5378	Office Space Rental		-	\$	1,200			\$	(1,200)	-100.0%	Not certain what this was; not spending it
201-14-5380	Professional Development	\$	3,744	\$	10,000	\$	10,000	\$	-	0.0%	GFOA conferences x 2; CGFOA conference x 4; Caselle conference x 3
201-14-5381	mileage reimbursement	\$	-	\$	-	\$	200	\$	200		Day to day mileage
201-14-5510	Insurance & Bonds	\$	121,980	\$	160,000	\$	170,000	\$	10,000	6.3%	CIRSA payment is currently coming from this line item. 2023 work program to realign this with other departments and Funds.
201-14-5560	County Treas Fees	\$	29,813	\$	60,000	\$	60,000	\$	-	0.0%	There is no information this will change; 2023 work program is to understand the allocation of the costs
201-14-5640	Paying Agent Fees	\$	250	\$	250	\$	-	\$	(250)	-100.0%	These were inappropriately assigned to the GF; these are fees associated with the utility bonds
201-14-5903	Hardship Utility Grant	\$	6,300	\$	6,000	\$	6,000	\$	6,000	0.0%	This is a policy decision
201-14-5950	Document Shredding	\$	252	\$	200	\$	200	\$	(200)	-	Move to Clerk budget
TOTALS		\$	712,349	\$	843,424	\$	812,886	\$	(7,901)	-0.9%	

GENERAL BUILDINGS		UNAUDITED		2022/2023			Notes
Account number		2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change	
201-49-5341	Electricity	\$ 16,757	\$ 15,000	\$ 18,123	\$ 3,123	20.8%	Added 4% to the 2021 actuals and another 4% to 2022
201-49-5342	Water	\$ 3,031	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%	From 2021 actual; this should be lower
201-49-5343	Sewer	\$ 1,835	\$ 2,000	\$ 2,000	\$ -	0.0%	
201-49-5344	Natural Gas-Heat	\$ 14,599	\$ 15,000	\$ 15,600	\$ 600	4.0%	Added 4% to 15,000
201-49-5346	Storm Drainage	\$ 2,616	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%	Researching the accounting
201-49-5367	R&M Serv/Supplies/Bldgs	\$ 33,691	\$ 30,000	\$ 30,900	\$ 900	3.0%	Added 3% to 2022 budget
201-49-5368	Cleaning Supplies	\$ 398	\$ 2,200	\$ 2,200	\$ -	0.0%	
201-49-5369	Janitorial Service	\$ 37,038	\$ 38,000	\$ 40,000	\$ 2,000	5.3%	All Janitorial Services are now being paid from this account number. The 2022 and forward invoices will be allocated to various Funds, based on square footage
TOTALS		\$ 109,966	\$ 111,200	\$ 115,823	\$ 4,623	4.0%	

INFORMATION TECHNOLOGY		12/31/2021		2023 Budget	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget		\$ Changes	% Changes	
201-17-5100	Wages & Salaries	\$ 15,430	\$ 56,216		\$ 2,891	5.14%	Total salary 1 FTE \$59,107
	General Fund			\$ 21,811			
	Water Fund			\$ 11,171			
	Sewer Fund			\$ 9,989			
	Drainage			\$ 1,596			
	Street			\$ 6,856			
	Park			\$ 7,684			
201-17-5102	Benefits	\$ 3,747	\$ 17,728		\$ 2,103	11.9%	Total benefits 19,831
	General Fund			\$ 7,318			
	Water Fund			\$ 3,748			
	Sewer Fund			\$ 3,351			
	Drainage			\$ 535			
	Street			\$ 2,300			
	Park			\$ 2,579			
201-17-5214	Office Supplies	-	\$ 1,500	\$ 1,500	\$ -	0.0%	
201-17-5345	Telephone Services	\$ 63,852	\$ 54,862	\$ 66,650	\$ 11,788	21.5%	Assume we will return to 2021 actual amount; added Library costs into this line item
201-17-5380	Professional Development	-	\$ 1,500	\$ 1,500	\$ -	0.0%	Colorado Government Info Tech Association conference; webinars throughout the year
201-17-5382	Network Admin	-	\$ 6,000	\$ 6,000	\$ -	0.0%	
201-17-5384	Internet Services	\$ 4,379	\$ 43,888	\$ 45,500	\$ 1,612	3.7%	Monthly - MSB - \$2800, PW - \$650, Leeper - \$109, WTP - \$95, WRF - \$125
201-17-5579	Software License/Support	\$ 144,518	\$ 143,800	\$ 158,180	\$ 14,380	10.0%	Added 10% for 2023 Lewan contact and software the town uses. Lewan (\$51,600), Caselle, Adobe, MS, NEO Track Gov Connection
201-17-5585	Website Maintenance	\$ 12,363	\$ 9,548	\$ 12,000	\$ 2,452	25.7%	Put in 2021 actual
201-17-5947	Copier Expense	\$ 5,722	\$ 6,000	\$ 6,000	\$ -	0.0%	
TOTAL		\$ 250,012	\$ 341,042	\$ 376,268	\$ 35,226	10.3%	



Board of Trustees Meeting

Date: September 20, 2022
Subject: Revenues and CIP

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. General Fund Revenues and CIP_Packet
2. Park Fund Revenues with CIP_Packet

	General Fund Revenues & CIP		2020	2021	2022 Budget	Amended 2022	2023		
201-01-3110	Property Tax			\$ 1,520,617	\$ 1,653,374	\$ 1,653,374	\$ 1,681,506		8/29/22 Spoke to Larimer County, Lisa Ford, 970-498-7068. The Town's AV increased by less 1.6% over 2021. This is called an "intervening year." Ford believes the 2023/2024 number will actually be more than 30% greater as the initial reassessments are already reflecting this level across the County.
201-01-3130	Sales Tax				\$ 2,134,069	\$ 2,373,177	\$ 2,467,524		Assumes the entire 1% sales tax is dedicated to Street Fund. Collecting an average of 8% over last year month over month between Jan/Mar - June/Aug. Assume only a 4% increase remaining part of year over 2021 for year end estimate (6 Months to be collected). Increased 2023 4.5% over the 2022 End of Year Estimate; than increased by 4% annually
201-01-3140	Bldg Material Use Tax			\$ 497,730	\$ 390,000	\$ 390,000	\$ 390,000		Already have collected 18% more in 2022 over 2021 through August (at total level). Maintained the 2022 estimate due decreasing to housing numbers; should increase in late 2024 forward The numbers need to be journaled to Park Fund in 2023.
201-01-3135	Severance Taxes/Mineral Lease		42,538	\$ 12,628	\$ 42,538	\$ 69,551	\$ 75,000		The price analysis cuts off in January; paid 2023 amount is based on 2022 commodity prices; but in September oil prices began to decrease. In 2019 when commodity prices were high, the Town received 66,167; this is allocated based on commodity prices and number of oil workers in the Town. This graph illustrates prices have increased the last two years. The amount of available tax should increase
201-03-3160,3170,3180,3190	Franchise Fees				\$ 199,400	\$ 199,400	\$ 209,520		
201-02-3155,201-02-3430,201-02-3435,	Misc Bldg Permits				\$ 28,300	\$ 28,300	\$ 30,000		2023 consistent with planning/ no growth in 2024 due to water; and 2025 - 2026 will increase
201-02-3462	Bldg Inspect Fees					\$ 420,000	\$ 420,000		
201-02-3450	Bldg Admin Fee					\$ 40,000	\$ 40,000		
201-04-3220,3210	Business Licenses, includes Liquor				\$ 18,700	\$ 18,700	\$ 18,700		
201-05-3420,3510	Land Use Fees				\$ 16,000	\$ 16,000	\$ 16,000		
	Court Fines				\$ 4,500	\$ 4,500	\$ 10,000		
	Misc Other Revenues				\$ 24,900	\$ 37,453	\$ 39,500		
these round up to Misc Revenues	LCSO Admin				\$ 500	\$ 1,500	\$ 1,500		
	Cemetery				\$ 7,200	\$ 9,500	\$ 9,500		
	Library Fines				\$ 9,000	\$ 1,500	\$ 1,500		
	Investment Earnings				\$ 5,000	\$ 20,000	\$ 22,000		
	Real Misc				\$ 3,200	\$ 4,953	\$ 5,000		

	Grants:								
					\$ -	\$ -			
	Indirect/Overhead Charges				\$ 3,100,732	\$ 3,100,732	\$ -		
	Total Revenue				\$ 7,637,413	\$ 8,388,640	\$ 5,437,250		
	Less: Operating Costs WITHOUT SALARY COSTS THAT ARE DIRECTLY CHARGED TO DEPARTMENTS				\$ (8,350,912)		\$ (5,407,848)		increased the operating costs by 6% annually
	Less: CIP					\$ (350,000)	\$ (205,000)		
	Available for Future Use						\$ (175,598)		

Capital Expenditures									
Equipment:		Prior Yr Cost	2021 Actual	2022 Budget	2022 Amendments	Amended 2022	2023	2023 CIP TOTAL	
Acct Number	Capital Projects:								
211-80-4000	Downtown Master Plan (aka Downtown Area Study)	-		\$ 85,000			\$ 25,000	\$ 85,000	This will be a late 2024 work item to align with the Cleveland Avenue improvements.
211-80-4001	3749 Harrison Exo & Prop Acquistion	1,241,257		\$ 1,050,000	\$ (700,000)	\$ 350,000		\$ -	Eliminated \$700,000 from the project; this project will be completed in 2022.
	ADA Lift in Municipal Services Bldg						\$ 40,000	\$ 40,000	Lift for the Municipal Bldg
211-80-4002	Comprehensive Plan/Land Use Needs Assessment	123,142	\$ 56,858	\$ 20,000				\$ -	Total project was budgeted at \$200,000. \$85,000 was received from DOLA Grant. All grant funds have been reimbursed. In 2022 spent \$30,833. End of 2021 invoices were not cleared until 2022, which is why the 2022 expenditures is over 2022 budgeted.
211-80-4003	Phase I Space Needs Assessment/Future Facility Needs	32,000						\$ -	Space needs project identified in 2021/2022 changed; still need to resolve Public Works space issues; resolve Town Hall space issues
211-80-4003	Phase II Design							\$ 150,000	After the Space Needs Assessment, next is an actual design. This will include evaluation of location/property and conceptual options.
211-80-4003	Phase III Construction of Facility							\$ 1,350,000	Begin construction; this is a place holder to demonstrate costs; does not represent any actual numver
211-80-4004	Economic Development Strategic Plan Update	-						\$ 80,000	Await Board of Trustees strategic plan; this has been in the CIP for a couple of years
211-80-4005	Recreation Center feasibility study	-						\$ 50,000	Based upon direction of Board of Trustees; this cost will require citizen input
	Housing Needs Assessment and Strategy Development						\$ 70,000	\$ 70,000	Awaiting the Board of Trustees overall establishment of strategic initiatives. Inform on the Town's housing principles, goals, targets, strategies and priorities. Will include an analysis of current demographic, economic and housing market conditions in the Town and a detailed household and housing demand forecast for the next 10 - 20 year planning horizon. May be able to access some grant support.
	Transportation Master Plan							\$ -	Moved to Street Fund
211-80-4054	Tract F	-		\$ 230,000			\$ 75,000	\$ 75,000	This project is General Fund partnership with developer. \$230,000 has been paid at initial construction acceptance for the stormwater improvements. \$75,000 is final repayment following warranty period and final acceptance.
	ADA community improvements						\$ 20,000	\$ 100,000	Town \$\$ may be able to match with grants
211-80-4071	Seal Roofing at Leeper Center			\$ 12,500				\$ -	
211-80-4072	Shared Parking Lot			\$ 150,000	\$ (150,000)			\$ -	Eliminated this project in 2022 Amendment
211-80-4073	Facility HVAC Improvements			\$ 38,000				\$ -	May be spent in 2022 if not it will carry into 2023
211-80-4074	Point to Point Wireless Network			\$ 100,000	\$ (100,000)			\$ -	Eliminated in 2022 Amendment

	Sixth Street Electric Distribution Undergrounding and Street Lights Bonfire Subdivision - DA							\$ 75,000	Development Agreement for over-sizing of electrical distribution line, relocation to underground, and installation of street lighting along Sixth Street.
Total Capital Equipment and Projects		1,396,399	56,858	1,685,500	(950,000)	350,000	230,000	\$ 2,075,000	

PARKS REVENUES AND CIP

			2021	2022 Budget	Amended 2022	2023	NOTES
GL #							
210-01-3130	Sales Tax		\$ 397,592	0	\$ -	\$ 555,193	In the past .05% of sales tax was dedicated to this Fund. Now taking 45% of the 1% sales tax for Parks; 55% to Street Fund; then add 4% annually
210-01-3140	Bldg Material Use Tax			\$ 195,000	\$ 195,000	\$ 195,000	2023; kept the 2022 estimates based on the fact we see the same building permits. Should be a bit more due to other types of building activity.
210-01-3315	Motor Vehicle Use Tax		\$ 176,526	\$ 350,000	\$ 350,000	\$ -	2021 was a total of 999,011 split between Streets and Parks; Increase by 3%; split 80/20 between both Funds
210-02-3381	Park Impact Fee			\$ 99,000	\$ 99,000		\$1000 x # of Permits; removed this as revenue
210-02-3620	Trails Impact Fee			\$ 44,550	\$ 44,550		\$440 x # of permits; removed this as revenue
210-01-3700	Open Space Sales Tax		\$ 333,179	\$ 305,000	\$ 305,000	\$ 381,600	
210-05-3175	Rec fees/Sales			\$ 32,000	\$ 32,000	\$ 32,000	Assumed changes in 2024 and 2026
210-08-3610	Investment Earnings	15850	\$ 1,217	\$ 20,000	\$ 20,000	\$ 20,000	
	Grants:						None planned, but always environmental scanning for options
210-09-3800	Transfer In from Park Impact Fees for Master Plan Study and NEW Irrigation						Brought in \$200K in 2021, but nothing in 2022; Con Trust is primarily for new parks, need someone to analyze if any of this can be used for Viewpoint
	Total Revenue			\$ 1,045,550	\$ 1,045,550	\$ 1,183,793	
	Less: Operating Costs WITHOUT SALARY COSTS THAT ARE DIRECTLY CHARGED TO DEPARTMENTS					\$ (1,394,031)	Grew operating costs by 6% annually
	Less: Former Indirect Cost				\$ (409,936)	\$ -	
	Less WCP Debt				\$ (1,007,510)	\$ -	

PARKS REVENUES AND CIP

GL #

			2021	2022 Budget	Amended 2022	2023	NOTES
Less CIP				\$ (281,000)	\$ (146,325)	\$ (150,000)	
ESTIMATED Beginning FB					\$ 3,313,866		
Available for future use	-				\$ 2,795,645	\$ (360,238)	

PARKS REVENUES AND CIP

GL #

			2021	2022 Budget	Amended 2022	2023	NOTES
			2021	2022 Budget	Amended 2022	2023	
211-80-4042	Capital Projects:						\$ -
211-80-4042	Parks Master Plan Update		\$ 120,000	\$ -	\$ 40,000	\$ -	
211-80-4066	Outer Canopy Net for Batting Cages		\$ 20,000	\$ 20,000			\$ -
211-80-4067	Pitching Machine at Batting Cages		\$ 19,000	\$ -	\$ 19,000	\$ 17,000	\$ -
	Windsor Ditch		\$ 80,000	\$ -	\$ 80,000		\$ -
211-80-4068	Replace Soft Trails		\$ 40,000	\$ 10,000	\$ 20,000		will be finished
211-80-4069	Winnick Park Playground Resurfacing		\$ 67,000	\$ -	\$ 67,000		\$ -
							\$ -
							\$ -
							\$ -
211-80-4047	2022 CIP						
	Pedestrian Access Over Windsor		\$ -	\$ -	\$ 80,000		continue to budget re: DA
	Play Structure Centennial Park				\$ 18,000		\$ -
211-80-4077	Play Structure Viewpointe Park			\$ 25,000	\$ -		The original thought this project would be \$25,000; however due to taking a more permanent approach to the play structure at Viewpoint Park, increased this to \$250,000 for this Phase of the project
	Pour and Place/Viewpoint						This is the final phase of the Viewpoint Park Improvements
	Shade Structure						Park Meadows
211-80-4078	Park Reimbursement - Harvest Village				\$ 31,325		DA: is the money here
	Splashpad Chemical Room Upgrades					\$ 125,000	This will support the expansion of our chemical room for the splashpad. Safety issues in chemical storage
	Irrigation System Upgrades					\$ 25,000	This will support the new irrigation controllers and supplies for 2 of our parks to support water efficiency; over time an irrigation upgrade program will be developed as systems age.
	Parks Truck						This will help support our fleet needs within parks
	Recreation Truck			\$ 30,000			We are in need of a recreation truck due to workload and not having one currently
	Wellville Pump						
	TOTAL		\$ 30,000	\$ 281,000	\$ 146,325	\$ 150,000	



Board of Trustees Meeting

Date: September 20, 2022
Subject: Operating Budget

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. PUBLIC WORKS Operations Budget_Packet

PUBLIC WORKS OPERATING IN GENERAL FUND		UNAUDITED		2023	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget	Budget	\$ Change	% Change	
201-34-5100	Wages & Salaries	\$ 954,698	\$ 1,188,188	\$ 680,715	\$ (507,473)	-43%	Salaries are lower due to analyzing positions and fund allocations For example, Street Fund staff and Distribution and Collection staff members were in GF in the past; we have now reallocated those costs to various funds The total salary costs = \$680,715
	General			\$ 101,871			
	Water			\$ 186,622			
	Sewer			\$ 186,622			
	Drainage			\$ 59,748			
	Streets			\$ 143,123			
	Parks			\$ 2,729			
201-34-5101	Seasonals	-	\$ 28,272	\$ 10,000	\$ (18,272)	-65%	
201-34-5102	Benefits	\$ 282,991	\$ 393,268		\$ (226,731)	-58%	Total benefit costs are \$166,537; however, the costs other than GF will be charged to the illustrated Funds
	General			\$ 25,402			
	Water			\$ 43,555			
	Sewer			\$ 43,555			
	Drainage			\$ 15,786			
	Streets			\$ 36,981			
	Parks			\$ 1,258			
201-34-5231	Fuel, Oil & Grease	\$ 2,666	\$ 18,000	\$ 18,000	\$ -	0%	Includes PW and Streets fuel, oil and grease.
201-34-5233	R&M Machinery and Equipment	\$ 4,973	\$ 88,000	\$ 35,000	\$ (53,000)	-60%	Parts and service for PW and Streets pickups, plow trucks, street sweeper, loader, mowers, etc.)
201-34-5241	Shop Supplies	\$ 11,159	-				Discontinued. Move expenses to 5233 "R&M Machinery and Equipment" (Typical to PW all funds)
201-34-5329	HOA Fees	\$ 420	\$ 360	\$ 420	\$ 60	17%	
201-34-5335	Dues & Subscriptions	\$ 9,568	\$ 5,200	\$ 6,500	\$ 1,300	25%	Professional organizations and resources such as AWWA, RMWEA, APWA, ASCE, CASFM, etc.
201-34-5356	Professional Services	\$ 28,824	\$ 60,000	\$ 40,000	\$ (20,000)	-33%	Misc. surveying, engineering, landscape design, geotechnical testing, and other services for etc.
201-34-5363	R&M Computer/Office Equip	\$ 10,410	\$ 10,000	\$ 7,500	\$ (2,500)	-25%	Repair or replace computers, monitors, docking stations, etc. Furniture for new employee.
201-34-5370	Safety Workwear and Equipment	\$ 986	\$ -	\$ 1,400	\$ 1,400		Boots, PPE, confined space, etc.
201-34-5372	Uniforms	\$ 17,481	\$ 16,000	\$ 15,000	\$ (1,000)	-6%	Includes uniforms for all of PW, including the enterprise funds
201-34-5380	Professional Development	\$ 4,423	\$ 22,000	\$ 17,300	\$ (4,700)	-21%	See citywide training memo
201-34-5382	Employee Recognition	\$ 2,430	\$ -	\$ -	\$ -	0%	Moved to Human Resources
201-34-5398	Waste Collection Service	\$ 7,692	\$ 8,000	\$ 8,500	\$ 500	6%	PW and Streets buildings
201-34-5422	Small Tools	\$ 329	\$ 500	\$ 500	\$ -	0%	
201-34-5456	Mosquito Control	\$ 11,600	\$ 15,000	\$ 15,200	\$ 200	1%	Budgeting for 4 spray events, at \$3800/event
201-34-5790	GIS Mapping	\$ 5,691	\$ 40,000	\$ 20,000	\$ (20,000)	-50%	GIS mapping for existing and new infrastructure
201-34-5941	PW Office Supplies	\$ 16,626	\$ 15,000	\$ 16,500	\$ 1,500	10%	Office supplies for entire PW Department
201-34-5947	Copier Expense	\$ 7,822	\$ 8,000	\$ 8,000	\$ -	0%	Toner, paper, parts and service for all printers in PW Department: PW large format plotter, PW Sharp copier/printer/scanner; Street Shop printer, WTP printer, and WRF printer
TOTAL		\$ 1,380,788	\$ 1,915,788	\$ 1,747,787	\$ (168,001)	-9%	Decrease due to operational budget reductions and difference in the salaries as they show up in other Funds



Board of Trustees Meeting

Date: September 20, 2022
Subject: Operating Budget

BACKGROUND / DISCUSSION

Proposed FY 2023 Streets operating budget.

STAFF RECOMMENDATION

ATTACHMENTS

1. STREETS Operations Budget_Packet

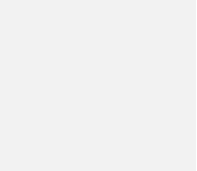
STREET FUND		UNAUDITED		2023	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget	Budget	\$ Change	\$ Change	
Expenditures							
203-34-5100	Salaries	-					
	General			\$ 247,486			These costs were in the 2022 overhead charge; they are now going to be directly charged to the Street Fund from every GF and other Funds, where appropriate.
	Water						Admin: \$23,174; Finance: \$28,063; Clerk: \$3,458; IT: \$6,856; HR: \$15,074; Planning: 27,739; PW: \$143,124
	Sewer Drainage						
	Streets			\$ 287,416			These costs were in the 2022 overhead charge; this cost now is the direct cost associated with a portion of the 7 positions that work in the Street Fund. Their costs are allocated primarily to Street Fund, and Drainage, and General Fund. The cost noted here is the direct costs charged to the Street Fund for street activities.
203-34-5102	Park Benefits	-					
	General			\$ 69,935			These are the direct costs from various departments and Funds to the Street Fund: Admin: \$4,828; Finance: \$11,292; Clerk: \$1,105; IT: \$2,300; HR: \$4,218; Planning: \$9,210; PW: \$36,982;
	Water						
	Sewer Drainage						
	Streets			\$ 118,227			
	Park						
203-34-5231	Fuel, Oil & Grease	\$ 7,772		\$ -			Discontinued. Consolidated into 201.
203-34-5233	R&M Machinery & Equipment	\$ 26,841		\$ -			Discontinued. Consolidated into 201.
203-34-5240	Street Paint, Signs & Parts	\$ 22,361	\$ 20,000	\$ 35,000	\$ 15,000	75.0%	Planning for additional street sign replacement
203-34-5241	Shop Supplies	\$ 3,719		\$ -			Discontinued. Moved to R&M Machinery in 201.
203-34-5244	Tires & Tubes	\$ 7,017		\$ -			Discontinued. Moved to R&M Machinery in 201.
203-34-5341	Electricity for Street Lights	\$ 182,073	\$ 180,000	\$ 196,930	\$ 16,930	9.4%	Increase 2021 Actual by 4% in 2022 and 4% again in 2023; there needs to be an amount for additional lights as neighborhoods grow
203-34-5342	Water	\$ 3,042	\$ 5,492	\$ 6,000	\$ 508	9.2%	With rate change and additional review of costs
203-34-5370	Safety Workwear and Equipment	\$ 1,669	\$ 9,500	\$ 4,300	\$ (5,200)	-54.7%	Boots, PPE, confined space, fall protection, tyvex suits, air monitors, harnesses, recover systems, etc.
203-34-5397	Weed Control	\$ 1,240	\$ 4,000	\$ 6,000	\$ 2,000	50.0%	Roundup has doubled in price
203-34-5422	Small Tools	\$ 1,308	\$ 3,000	\$ 3,400	\$ 400	13.3%	
203-34-5423	Sand, Gravel and Road Base	\$ 15,733	\$ 20,000		\$ (20,000)	-100.0%	
203-34-5424	Street Construction Material	\$ 11,498	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%	
203-34-5425	Street Maintenance - Crack Seal	\$ 396	\$ 15,000		\$ (15,000)	-100.0%	
203-34-5453	R&M Supplies-Street Sweeper	\$ 2,187	\$ 4,000	\$ 6,000	\$ 2,000	50.0%	Brooms, brushes, other wearable parts
203-34-5533	Equipment Rental	\$ 1,134	\$ 3,000	\$ 3,000	\$ -	0.0%	Rental of equipment, if necessary
203-34-5562	County Clerk Fees	\$ 33,600	\$ 32,000	\$ 33,600	\$ 1,600	5.0%	No expectation the County will change the fees
203-34-5941	AED and First Aid Kits	\$ 1,954	\$ 5,000	\$ 3,000	\$ (2,000)	-40.0%	
To Be Assigned	Weather Response Management			\$ 8,000	\$ 8,000	8000.0%	Chipper and services for post-storm debris removal, such as downed limbs
To Be Assigned	Snow Management Materials			\$ 30,000	\$ 30,000	30000.0%	Salt, slicer, etc.
To Be Assigned	Street Maintenance			\$ 35,000	\$ 35,000	35000.0%	Cold mix, crack seal, etc.
TOTALS		\$ 323,543	\$ 320,992	\$ 1,103,294	\$ 782,302	243.7%	Increase is because the direct salary and benefit costs

STREET FUND

2022 GL				2021 Budget	2021 ACT	2022	2023	PW Notes
203-01-3130	Sales Tax			\$ 340,000	\$ 577,768	\$ 1,067,000	\$ 678,569	Assumes the entire 1% sales tax is dedicated to Street Fund. Collecting an average of 8% over last year month over month between Jan/Mar - June/Aug. Assume only a 4% increase remaining part of year over 2021 (6 months) for year end estimate. Increased each month by 3% for 2023. Analysis and spreadsheet is in the General Fund Revenue workbook. Total assumption is \$3,648,000 2% to GF and 60% of 1% rate to Street Fund and 40% to Park Fund in 2023. In 2025 this will have to be reviewed.
203-01-3312	Motor Vehicle Spec Ownership			90,000	\$ 83,753	\$ 100,000	\$ 90,000	This link explains how this tax is generated. In Wellington: increase by growth rate 2.5%. This is allocated by county to all districts in the County based on proportion of property taxes levied. Microsoft Word - R19-1383 Update SOT Issue Brief.docx (colorado.gov)
203-01-3313	Motor Vehicle Registration Tax			\$ 25,000	\$ 26,483	\$ 27,000	\$ 27,810	Used numbers in the 2022 budget
203-01-3315	Motor Vehicle Use Tax			\$ 500,000	\$ 822,485	\$ 700,000	\$ 848,720	2021 was a total of 999,011 split between Streets and Parks; Increase by 3%; split 820/20 between both Funds
203-01-3335	Highway Users Tax			\$ 263,000	\$ 290,831	\$ 281,971	\$ 305,632	Numbers came from CML. Then added 2.5% annually
203-01-3337	Road & Bridge Tax			\$ 38,000	\$ 29,360	\$ 40,000	\$ 49,000	Actuals are lower than budget; moved the drainage allocation to here
203-04-3343	Street Cut Permits			\$ 7,000	\$ 450	\$ 1,000	\$ 250	
203-04-3350	Developer Road Fee Escrow			\$ 51,000	\$ 24,000	\$ 20,000	\$ -	This is a \$600 fee for homes in Sage Meadow Subdivision;
203-04-3376	Street Impact Fees			\$ 170,000	\$ 300,890	\$ 168,300	\$ -	1700 x SRF; all others negotiated; 80x\$1700 for 2023; removed this from revenue in order to develop a new Fund and accounting for impact fees
5203-08-3910	Sale of Assets			\$ 1,000	\$ 845	\$ 1,000	\$ 1,000	
203-08-3610	Investment Earnings			\$ 15,000	\$ 9,492	\$ 750	\$ 1,000	
	GRANTS:							
	Undefined					\$ 1,030,000		
TBD	Cleveland Ave Improvements						\$ 350,000	CDOT Grant Awarded in 2022. Assumed delay in reimbursements.
TBD	Cleveland Avenue - Multimodal Transportation and Mitigation Options Fund (MMOF) Grant						\$ 70,000	Application submitted for RMS grant match. Determination expected in August/September. Assumed delay in reimbursements.
TBD	Safety Improvements - Highway Safety Improvement Program (HSIP) Grant							Awarded in 2022. Assumed delay in reimbursements.
TBD	Safety Improvements - Multimodal Transportation and Mitigation Options Fund (MMOF) Grant							Application submitted for HSIP grant match. Determination expected in August/September. Assumed delay in reimbursements.

STREET FUND

	Transfer In from Street Fund Impact Fees for Master Planning						\$ 60,000	A study of the long term road/street needs in the Town; paid with Impact Fees
	Total Revenue			\$ 1,500,000	\$ 2,166,357	\$ 3,437,021	\$ 2,481,981	



DRAINAGE Account number	Description	12/31/2021 2021 Actual	12/31/2022 2022 Budget	2023 Budget	2022/2023 \$ CHANGE	2022/2023 % CHANGE	Department's Notes
207-34-5100	Salaries	-	-				
	General			\$ 100,687			Admin: \$4,635; Finance: \$15,975; Clerk: \$974; IT \$1,596; HR: 3,508; Planning: \$14,251; PW: \$59,748
	Water						
	Wastewater						
	Drainage						
	Street			\$ 43,443			
	Park						
207-34-5102	Benefits	-	-				
	General			\$ 30,063			Admin: \$966; Finance: \$7,094; Clerk: \$305; IT: \$535; HR: \$982; Planning: \$4,395; PW: \$15,786
	Water						
	Wastewater						
	Drainage						
	Street			\$ 15,408			
	Park						
207-34-5231	Fuel, Oil & Grease	\$ 2,252	\$ 2,000	\$ 2,000	\$ -	0.0%	
207-34-5339	On-Line Utility Bill Pay Fees	\$ 6,498	\$ 6,500	\$ 6,500	\$ -	0.0%	
207-34-5341	Electricity	\$ 648	\$ 1,000	\$ 710	\$ (290)	-29.0%	To be consistent added 4% on 2021 actual for 2022; then another 4% for 2023
207-34-5356	Professional Services	-	\$ 20,000	\$ 20,000	\$ -	0.0%	
	Authority Utility Payments	\$ 395,414	\$ 390,000	\$ 403,322	\$ 13,322	3.4%	Whatever we collect we provide to authority; assume no change in rate; have not been informed of any; did increase for growth and followed 2021 actuals + 2% housing growth reflecting both 2022 and 2023
207-34-5522	Authority Impact Fees	\$ 62,131	\$ 43,560	\$ 35,200	\$ (8,360)	-19.2%	The growth number is 80 permits in 2023 x \$440
207-34-5533	Equipment Rental	-	\$ 1,000	\$ 1,000	\$ -	0.0%	
207-56-5000	Transfer to GF	\$ 102,674	\$ 242,833	\$ -	\$ (242,833)		No longer indirect; and moving operational and administrative costs
	Total Operating	\$ 569,617	\$ 706,893	\$ 658,333	\$ (48,560)	-6.9%	
	Less Salaries and Benefits to other Funds			\$ (58,851)			
	Net Operating Costs			\$ 599,482			
207-56-5001	Transfer to CIP	\$ 13,596	\$ 386,832				TO BE DETERMINED



Board of Trustees Meeting

Date: September 20, 2022

Submitted By:

Subject: Revenues

EXECUTIVE SUMMARY

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. Drainage Fund Revenues_Packet
2. Drainage Fund CIP_Packet

		2021 Budget	2021 ACT	2022	2022 AMENDMENTS	2023
Drainage Fund Revenues						
207-01-3312	Motor Vehicle Spec Ownership			-		
207-01-3313	Motor Vehicle Registration Tax			-		
207-01-3337	Road and Bridge Tax			18,000		-
207-02-3451	TOW Storm Drain Impact Fee			39,600		35,000
207-02-3453	Authority Storm Impact Fee			390,000		403,322
207-03-3449	TOW Storm Drain Utility Fees			260,000		270,400
307-03-3452	Authority Storm Drain Utility Fees			43,560		35,200
207-08-3364	Stormwater Masterplan - FEMA Flood Mitigation Assistance (FMA) grant Outfall for Cleveland Avenue Improvements - Multimodal Transportation and Mitigation Options Fund (MMOF) Grant			120,000		- 60,000
207-08-3610	Interest			300		3,500
Total Revenues				871,460		807,422
Operating Expenses				(706,893)		(599,482)
CIP				(386,832)		(448,379)
Difference				(222,265)	-	(240,439)

								2022	
								AMENDMENTS	2023
									TOTAL
Total Cost									
Drainage Fund CIP									
Capital Projects:									
211-80-4038	Old Town Street Repair	178,855	56,180	59,551	59,551	63,124		66,300	66,300
211-80-4039	Storm Drain & Pan Replacements	169,112	30,000	31,800	31,800	33,708		37,079	204,884
211-80-4041	Stormwater Masterplan	170,000	30,000	140,000	25,807	140,000			-
211-80-4065	B-Dams Improvements	80,000	-	80,000		150,000		150,000	150,000
SDF231	Regional Drainage Improvements	1,500,000	-					-	2,520,500
									-
	Box Elder Creek Letter of Map Revision	45,000						45,000	45,000
	Outfall for Cleveland Avenue Improvements	960,000						150,000	960,000
	Street Rehabilitation								387,911
									-
TOTAL						386,832		448,379	4,334,595
ADDITIONAL FUNDING SOURCES									
Stormwater Masterplan - FEMA Flood Mitigation Assistance (FMA) grant									
Outfall for Cleveland Avenue Improvements - Multimodal Transportation and						120,000			
Mitigation Options Fund (MMOF) Grant						960,000		60,000	



Board of Trustees Meeting

Date: September 20, 2022
Submitted By: Charity Campfield, Finance Director
Subject: Operating Budget

EXECUTIVE SUMMARY

BACKGROUND / DISCUSSION

Water Fund Operating Budget

STAFF RECOMMENDATION

Water CIP will be presented on September 27, 2022.

ATTACHMENTS

1. WATER Operations Budget_Packet

WATER FUND Account number	12/31/2021 2021 Actual	12/31/2022 2022 Budget	2023 Budget	2022/2023 \$ CHANGE	2022/2023 % CHANGE	Notes
204-34-5100						
Wages & Salaries	\$ 287,446	\$ 377,147				Total salaries = 901,360 Admin: \$60,935; Finance: \$90,259; Clerk: \$13,161; IT: \$11,171; HR: \$24,560; Planning \$25,077; PW: \$186,622;
General			\$ 411,785			
Water			\$ 474,097			
Sewer						
Drainage						
Street			\$ 15,478			
Park						
204-34-5102						
Benefits	\$ 109,020	\$ 153,678				Total Benefits are \$329,139 Admin: \$14,268; Finance: \$41,597; Clerk: \$4,352; IT: \$3,748; HR: \$6,873; Planning: \$7,841; PW: \$43,555
General			\$ 122,244			
Water			\$ 201,265			
Sewer						
Drainage						
Street			\$ 5,630			
Park						
204-34-5214						
Office Supplies	\$ 80	\$ 700	\$ -	\$ (700)	-100%	Discontinue. Will go through 201.
204-34-5221						
Chemicals	\$ 212,800	\$ 180,000	\$ 250,000	\$ 70,000	39%	Nearly all prices of gone up significantly. Vendors are expressing additional price hikes for both 2022 and 2023.
204-34-5227						
Propane	\$ 18,216	\$ 24,000	\$ 28,000	\$ 4,000	17%	
204-34-5229						
Permit and Program Fees	\$ 1,850	\$ 11,500	\$ 2,000	\$ (9,500)	-83%	CDHPHE program fees only
204-34-5231						
Fuel Oil and Grease	\$ 13,691	\$ 15,000	\$ 15,000	\$ -	0%	
204-34-5233						
R&M Machinery and Equipment Parts	\$ 7,161	\$ 14,000	\$ 15,000	\$ 1,000	7%	Rolling stock, generator, non-process related equipment
204-34-5241						
Shop Supplies	\$ 7,590	\$ 3,500	\$ 1,500	\$ (2,000)	-57%	shop rags, fleet issues
204-34-5244						
Tires & Tubes	\$ 754	\$ 4,000	\$ -	\$ (4,000)	-100%	Discontinue, captured in R/M Machinery
204-34-5334						
Water Testing	\$ 40,428	\$ 80,000	\$ 80,000	\$ -	0%	
204-34-5339						
On-line Utility Bill Pay Fees	\$ 25,280	\$ 22,000	\$ 27,000	\$ 5,000	23%	These are costs to pay on line; increased 2023 to reflect 2021 actual plus 6% for growth and any increase the firm may impose in their rates
204-34-5341						
Electricity	\$ 94,334	\$ 80,000	\$ 80,000	\$ -	0%	Switching out T8's and T12 for LED = savings
204-34-5345						
Telephone Service	\$ 684	\$ 700	\$ 700	\$ -	0%	Landline for SCADA
204-34-5351						
Permit Fees	\$ 580	\$ 11,500	\$ -	\$ (11,500)	-100%	Discontinue. Captured Raw Water Fees & Assessments.
204-34-5352						
Water Resource Legal Services	\$ -	\$ 50,000	\$ 30,000	\$ (20,000)	-40%	Difficult to estimate. Reduction from 2022 budget.
204-34-5356						
Professional Services	\$ 73,786	\$ 60,000	\$ 60,000	\$ -	0%	Emerging needs (e.g., rate study was partially funded from here); Various impending needs (e.g., leak detection services, changing compliance standards research, asset management program)
204-34-5370						
Safety Workwear & Equipment	\$ 1,477	\$ 7,500	\$ 28,000	\$ 20,500	273%	Boots, PPE, confined space, fall protection, tyvek suits, air monitors, harnesses, recover systems, etc. WTP is a bit behind
204-34-5380						
Professional Development	\$ 6,492	\$ 14,000	\$ 13,610	\$ (390)	-3%	In person operator schools and trainings. RMWEA Leadville Operator School ~\$1440/operator (2); RMWEA Intermediate and Advanced School ~ \$625/operator (3). These schools are only offered once per year. For everyone to get training, must split up staff and send to separate programs. Cannot have entire staff gone for the same training dates. RMWEA Colorado Water Conference for Superintendent - ~\$1050 for registration and lodging; Colorado Rural Water Conference for 3 operators - ~\$870 per operator, includes registration and lodging. Certification registration, tests, and renewals - \$2,075. Half of C&D Professional Development - \$3,120 (In person operator schools and trainings. RMWEA Leadville Operator School ~\$1440/operator (1); NASSCO training ~\$500/operator (2); CETI training ~\$300/operator (3); RMSAWWA Seminar ~\$250/operator (3). RMWEA Colorado Water Conference for Superintendent - ~\$1050 for registration and lodging)
204-34-5384						
Internet Service	\$ 1,531	\$ 1,000	\$ 2,200	\$ 1,200	120%	Looking at more reliable internet service for WTP. Skylink.
204-34-5422						
Small Tools	\$ 10,047	\$ 12,500	\$ 8,000	\$ (4,500)	-36%	Hand and battery powered tools. These are daily tools used by mulitple staff.
204-34-5423						
Construction Material	\$ -	\$ -	\$ 4,000	\$ 4,000	4000%	Pipe bedding, backfill, flowfill, concrete, revegetation, etc.
204-34-5433						
R&M Plant	\$ 139,007	\$ 120,000	\$ 120,000	\$ -	0%	
204-34-5434						
R&M Distribution	\$ 35,921	\$ 40,000	\$ 80,000	\$ 40,000	100%	Meter replacement, meter pits, setters, cones: valve boxes, ARVs, PRVs, hydrant meters, booster station maintenance. Increase reflects cost increases as well as combining Hydrant Meters and Hydrant Supplies into this line.
204-34-5435						
RM Supplies Service Hydrants	\$ 3,807	\$ 20,000	\$ -	\$ (20,000)	-100%	Discontinue. Combined into R&M Distribution

WATER FUND		12/31/2021	12/31/2022	2023	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget	Budget	\$ CHANGE	% CHANGE	
204-34-5440	Sludge Removal	-	\$ 125,000	\$ 85,000	\$ (40,000)	-32%	Decrease in volume removal; 8/16 End of Year Estimate will be \$175,000; In 2023 expected to be \$90,000 because In 2022 removed two years of sludge; and in 2023 we will only have one pond due to construction; this was a \$20,000 change since the Finance Committee reviewed the budget
204-34-5455	Lab Supplies	\$ 16,424	\$ 15,000	\$ 12,500	\$ (2,500)	-17%	Additional process testing - TOC, TSS
204-34-5533	Equipment Rental	\$ 700	\$ 5,000	\$ 2,500	\$ (2,500)	-50%	Equipment rentals continue to decrease as the Town works to acquire all equipment necessary to run the facilities.
204-34-5560	County Treasury Fees	\$ 2,363	\$ 3,000	\$ 2,500	\$ (500)	-17%	
204-34-5593	NPIC Water Lease Agreement	\$ 1,219,501	\$ 2,058,854	\$ 2,150,000	\$ 91,146	4%	\$250K MV; 1150AF; \$190 NPIC Assesment; \$50.00 NCWD Muni Rate assessment; 1.5% admin fee
204-34-5825	Hydrant Meter	\$ 2,262	\$ 10,000	\$ -	\$ (10,000)	-100%	Discontinue. Moved to R&M Distribution
204-34-5903	Water Meters - New Homes	\$ 49,263	\$ 30,000	\$ 30,000	\$ -	0%	
204-34-5941	AEDs and First Aid Kits	\$ 16,582	\$ 20,000	\$ 3,000	\$ (17,000)	-85%	Moved other safety equipment to separate line item
204-34-5958	WTP Security/Monitor	\$ 9,712	\$ 35,000	\$ -	\$ (35,000)	-100.0%	Discontinue.
204-34-5961	Sludge Pump	-	\$ 3,000	\$ -	\$ (3,000)	-100.0%	Discontinue
204-34-5963	Meter Replacement	\$ 21,276	\$ 28,000	\$ -	\$ (28,000)	-100.0%	Discontinue. Combined with R&M Distribution.
204-34-5969	Lab Equipment	\$ 10,372	\$ 25,000	\$ 20,000	\$ (5,000)	-20.0%	Equipment is not disposal; lab supplies are used up and have to be replaced
204-90-5612	Berkadia: Principal	\$ 25,000	\$ 27,000	\$ 27,000	\$ -	-	
204-90-5613	CWCB Loan Principal	\$ 91,036	\$ 53,248	\$ 53,248	\$ -	-	
204-90-5622	Berkadia: Bond Interest	\$ 3,647	\$ 2,750	\$ 2,750	\$ -	-	
204-90-5623	CWCB Kiab- Interet	\$ 24,150	\$ 4,345	\$ 4,345	\$ -	-	
204-90-5626	2001 CWR&PDA Loan Principal	\$ 69,948	\$ 36,040	\$ -	\$ (36,040)	-100%	Retired
204-90-5627	2001 CWR&PDA Loan Interest	\$ 3,546	\$ 721	\$ -	\$ (721)	-100%	Retired
204-90-5630	CWR&PDA 2019 Series A Interest	\$ 1,025,372	\$ 1,049,857	\$ 1,049,857	\$ -	-	
204-90-5631	CWR&PDA 2019 Series A Principal	\$ 254,314	\$ 414,466	\$ 414,466	\$ -	-	
To Be Assigned	Raw Water Fees & Assessments			\$ 27,000	\$ 27,000	27000%	NPIC share assessments, groundwater association fees.
To Be Assigned	Distribution System Emergency Repair			\$ 15,000	\$ 15,000	15000%	Assume 2 typical repairs
To Be Assigned	R&M SCADA			\$ 25,000	\$ 25,000	25000%	Programming, interfacing w/ plant controls
TOTALS		\$ 3,937,451	\$ 5,249,006	\$ 5,999,675	\$ 750,669	14.3%	
204-56-5000	Transfer to GF	\$ 916,726	\$ 974,426		\$ (974,426)	(1)	
204-56-5001	Transfer to CIP	\$ 932,502	\$ 13,617,804		\$ (13,617,804)	(1)	TO BE DETERMINED
		\$ 4,854,177	\$ 6,223,432	\$ 5,999,675			



Board of Trustees Meeting

Date: September 20, 2022

Submitted By:

Subject: Operating Budget

EXECUTIVE SUMMARY

BACKGROUND / DISCUSSION

Sewer CIP will be presented on September 27, 2022.

STAFF RECOMMENDATION

ATTACHMENTS

1. SEWER Operating Budget_Packet

SEWER FUND Account number		12/31/2021 2021 Actual	12/31/2022 2022 Budget	2023 Budget	2022/2023 \$ Change	2022/2023 % Change	Notes
205-34-5100	Wages & Salaries	\$ 246,575	\$ 331,517		\$ 76,487	23%	Total salaries charged to this fund are \$840,015; the direct costs are higher due to the D/C costs. These were in the overhead before. Now 1/2 of their costs are a direct operating cost to this fund.
	General			\$ 408,004			These costs will be paid by this fund.
	Water			\$ -			
	Sewer			\$ 416,533			These are operational costs directly related to sewer activities (D/C and WW employees)
	Drainage						
	Street			\$ 15,478			
	Parks						
205-34-5102	Benefits	\$ 87,584	\$ 145,816		\$ 133,386	91%	Added the 1/2 of DC staff costs here; total benefits costs both operating and admin = 279,202
	General			\$ 121,110			Admin: \$14,268; Finance: \$41,597; Clerk: \$4,352; IT: \$3,351; HR: \$6,146; Planning \$7,841; Public Works: \$43,555;
	Water			\$ -			
	Sewer			\$ 152,461			
	Drainage						
	Street			\$ 5,630			
	Parks			\$ -			
205-34-5221	Chemicals	\$ 36,306	\$ 50,000	\$ 70,000	\$ 20,000	40%	Polymer has already increased 38% this year, cl2 increased \$.45/gal. DPC could increase again after September.
205-34-5228	Permit and Program Fees State Disch	\$ 3,509	\$ 5,000	\$ 5,000	\$ -	0%	CDPHE state discharge permit fees
205-34-5231	Fuel, Oil and Grease	\$ 10,144	\$ 9,500	\$ 11,000	\$ 1,500	16%	
205-34-5233	R&M Machinery and Equipment part	\$ 9,593	\$ 30,000	\$ 30,000	\$ -	0%	Rolling stock, generator, HVAC, Non-process equipment
205-34-5241	Shop supplies	\$ 1,760	\$ 2,500	\$ 1,500	\$ (1,000)	-40%	
205-34-5339	On-Line Utility Bill Pay Fees	\$ 18,063	\$ 16,000	\$ 20,000	\$ 4,000	25%	Finance increased 2021 Actuals 5% and increased for additional customers
205-34-5341	Electricity	\$ 119,300	\$ 115,000	\$ 129,035	\$ 14,035	12%	Added 4% for 2022 and again on 2023 from 2021 actuals
205-34-5342	Water	\$ 773	\$ 1,200	\$ 1,200	\$ -	0%	Assume rate increase from 2021 to 2022; left it for 2023
205-34-5344	Natural Gas	\$ 6,612	\$ 10,000	\$ 7,500	\$ (2,500)	-25%	5% increase on 2021 actual and then again from 2022 to 2023; rounded up in this economy
	Professional Services	\$ 5,665	\$ 80,000	\$ 60,000	\$ (20,000)	-25%	Emerging needs (e.g., rate study was partially funded from here); Various impending needs (e.g., changing compliance standards research, pre-treatment and FOG program development, asset management program)
205-34-5356							
205-34-5370	Safety Workwear and Equipment	\$ 2,179	\$ 6,500	\$ 8,500	\$ 2,000	31%	Boots, gloves, Tyveks, PPE, confined space, fall protection, etc.
205-34-5380	Professional Development	\$ 1,529	\$ 12,000	\$ 13,460	\$ 1,460	12%	RMWEA Leadville Operator School x 2; RMWEA Intermediate and Advanced School x 3; RMWEA Colorado Water Conference x 1; Colorado Rural Water Conference x 3; NASSCO training x 2; CETI training x 3; RMSAWWA seminar x 3; RMWEA CO Water Conference x 1; certifications, tests and renewals.
205-34-5384	Internet Service	\$ 1,006	\$ 1,600	\$ 1,300	\$ (300)	-19%	Based on 2021 actual; increased to ensure we can appropriately allocate costs
205-34-5422	Small Tools	\$ 2,510	\$ 5,000	\$ 6,000	\$ 1,000	20%	Hand and battery powered tools. These are everyday tools used by multiple staff.
205-34-5423	Construction Materials	\$ 3,244	\$ 4,000	\$ 4,000	\$ -	0%	Pipe bedding, backfill, flowfill, concrete, revegetation, etc.
205-34-5433	R&M Plant	\$ 55,804	\$ 54,000	\$ 65,000	\$ 11,000	20%	Significant cost increases across all categories (parts, equipment, chemical, etc)
205-34-5434	R&M Collection	\$ 17,598	\$ 24,000	\$ 20,000	\$ (4,000)	-17%	Collection system and lift station maintenance costs. Pipes, fittings, couplings, manhole ring and cover, mahole risers, etc.
205-34-5440	Sludge Disposal	\$ 28,820	\$ 28,000	\$ 50,000	\$ 22,000	79%	More frequent disposal required during construction. Increased transport costs.
205-34-5455	Lab Supplies	\$ 6,785	\$ 6,500	\$ 5,000	\$ (1,500)	-23%	
205-34-5533	Equipment Rental	-	\$ 2,500	\$ 2,500	\$ -	0%	Leased equipment
205-34-5554	Sewer Testing	\$ 40,648	\$ 18,000	\$ 40,000	\$ 22,000	122%	\$14,207 was due to additional PEL testing; WET testing and Nano testing will continue.
205-34-5941	AEDs and First Aid Kits	\$ 1,030	\$ 8,500	\$ 3,000	\$ (5,500)	-65%	AED maintenance, first aid kits.
205-34-5969	Lab Equipment	\$ 2,480	\$ 8,000	\$ 6,500	\$ (1,500)	-19%	Maintenance/Replacement
To Be Assigned	R&M Pumps			\$ 25,000	\$ 25,000	25000%	Moved from CIP to O&M budget.
To Be Assigned	R&M SCADA			\$ 25,000	\$ 25,000	25000%	Moved from CIP to O&M budget
To Be Assigned	Propane			\$ 5,000	\$ 5,000	5000%	New line for propane at the Lift Station.

SEWER FUND		12/31/2021	12/31/2022	2022/2023		2022/2023	Notes
Account number		2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change	
To Be Assigned	Collection System Emergency Repair			\$ 15,000	\$ 15,000	15000%	Assumes 2 typical repairs
205-90-5614	2002 CWR&PDA Loan Principal	302,695.83	335,835.00	\$ -	\$ (335,835)	0%	These bonds are defeased; off our books
205-90-5615	2002 CWR&PDA Loan Interest	17,290.91	8,666.00	\$ -	\$ (8,666)	0%	These bonds are defeased; off our books
205-90-5616	2014 WWTP Bonds- Principal	110,000.00	110,000.00	\$ -	\$ (110,000)	0%	These bonds are defeased; off our books
205-90-5617	2014 WWTP Bonds - Interest	52,036.87	62,885.00	\$ -	\$ (62,885)	0%	These bonds are defeased; off our books
To Be Assigned	2022 GPR Loan Principal			\$ 47,151	\$ 47,151		
To Be Assigned	2022 GPR Loan Interest			\$ 26,200	\$ 26,200		
To Be Assigned	2022 CWR&PDA (SRF) Principal			\$ 618,315	\$ 618,315		
To Be Assigned	2022 CWR&PDA (SRF) Interest			\$ 1,249,115	\$ 1,249,115		
TOTAL		\$ 1,191,539	\$ 1,492,519	\$ 3,690,492	\$ 1,765,963	118%	