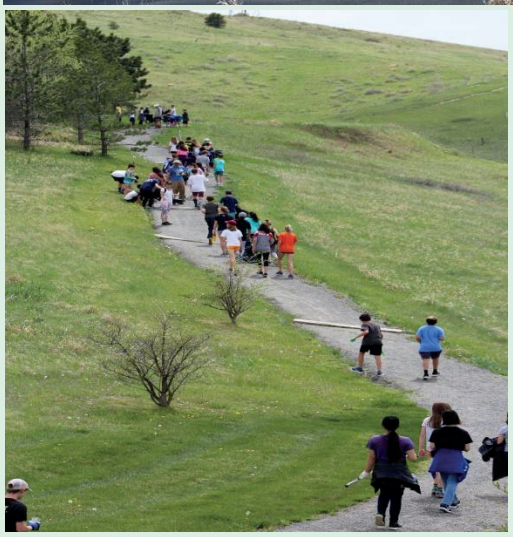
Town of Superior
Colorado



2019 Budget

Town of Superior℠

The Gateway to Boulder Valley®

The Gateway to Boulder Valley®

Board of Trustees

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Parks, Recreation and Open Space Director

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Public Works and Utilities Director

Paul Nilles,
Finance Director

Phyllis L. Hardin,
Town Clerk

Jeff Stone,
Accounting Manager

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Superior, CO 80027

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Budget Msg & Intro Tab

October 8, 2018

Honorable Mayor Clint Folsom and Members of the Board of Trustees:

I am pleased to submit to you, for your review and approval, the 2019 budget for the Town of Superior and its component units of nearly $45.3 million. The budget continues to, in a cost effective manner, incorporate a balanced and responsible approach to meeting the Town's short and long-term services and programs. The budget also supports the Town's values, goals and objectives established by the Trustees, with input from the individuals who live and work in the community.

Municipal revenues continue to be generally stable. Sales tax revenues, which fund most of the Town's operating and capital activities, require continual monitoring because of:

- Retail competition from neighboring jurisdictions,
- Increasing on-line sales (and correspondingly decreasing "brick and mortar" sales) which in the past resulted in minimal remittance of Superior sales tax. This will hopefully change with the recent U.S. Supreme Court ruling, South Dakota v. Wayfair, Inc. This ruling will now require larger on-line national retailers to collect and remit sales tax. The Colorado Department of Revenue will require on-line sales tax remittance beginning December, 2018,
- An aging population who typically spend more on services (non-taxed transaction such as health care and travel) and less on tangible products (taxable transaction)

Superior is further exposed to a situation where relatively few, but large, retailers generate most of the Town's sales tax revenues. By example, Superior's five largest retailers generate 75% - 80% of sales tax revenues. If something would happen to one of these retailers (drop in sales, store closure, opening of a competitor store in a nearby municipality), Town revenues could materially decrease.

Over the past decade, the Town financially supports our utility operations, in the form of an annual, material, sales and use tax transfers. Through 2015, the average 10-year annual transfer payment was $1.5 million. Beginning in 2016, this transfer payment began to decrease. In 2019, and through the five year planning period, this transfer will be $0. The Town has worked decades to make these utilities financially self-sufficient through:

- Responsible utility rate increases (sewer service charges increasing 5% in 2019, 0% increase for water and storm drainage). On average, Superior's monthly residential utility bill (water, sewer, storm drainage) is 13 – 21% lower than our neighboring municipalities.
- 2016 utility debt refinancing (saving $750k - $1 million annually)
- Cost containment efforts
- Active solicitation and receipt of grant revenues to assist with capital maintenance projects
- Targeted and smart growth in Superior (resulting in the receipt of material, one-time and on-going revenues.

In spite of these risks and exposures, the 2019 budget and 2019 – 2023 financial plans are balanced, sustainable and responsive to our community's needs and wants. In fact, 2019 will be the 16th consecutive year that the Town has been able to reduce one or more of our controlled property tax rates – the Town, Superior/McCaslin Interchange Metropolitan District (SMID) and/or Superior Metropolitan Districts Nos. 2 & 3 (SMD 2/3). **SMD 2/3 debt was paid off in 2018**, **resulting in a roughly 5% property rate decrease for the majority of Superior residents**. Town controlled sales tax rates have also not increased during this time. Additionally, the Town's capital programs continue to aggressively address our material on-going maintenance needs while allowing the Town to fund new capital amenities. With smart, targeted growth, such as Downtown Superior, the Town's overall financial situation will continue to strengthen and diversify.

2019 WORK PLAN

The primary goals which have been identified by Trustees to be incorporated in the Town's 2019 work plan and budget are as follows:

- **Enhance Financial Stability and Business Retention –** Ensure the Town's long term financial stability by diversifying revenue streams, reducing and restructuring of existing debt, pursuing financial self-sufficiency of utility operations, and supporting local businesses.

For two decades, Trustees and staff have worked on the development of Downtown Superior. The Superior Urban Renewal Authority boundaries were expanded in 2006 to include the STC area, to potentially use tax increment revenues to assist with public infrastructure development. In 2008, the Board approved a plan/vision for this site including the creation of acceptable development parameters and adoption of a public sector investment policy. In 2012, the Town Board approved a Planned Development (PD) zoning for the Town Center site. This zoning designation and other activities have ultimately led to the Town Board's approval of a project in 2013. Construction began in earnest in 2015 to realize the vision of Downtown Superior. Initial activity includes the construction of over $30 million in public infrastructure (including in 2018 a landscape buffer and trail system covering the southern section of the development as well as the first park within the development) and completion of the first vertical phase of the development including:

(1) Sports Stable @ Superior (which includes not only enhanced recreational amenities but also retail and restaurants)
(2) Impact Sports
(3) A medical office building (including urgent care, an imaging facility and the new offices of Cornerstone Orthopedics)
(4) in-line retail on McCaslin at Marshall and
(5) High quality residential development.
Opening in 2019 will be Superior's first hotel (Element), a Tesla vehicle sale and service center and additional residential development. Additionally a $1.625 million collaborative project between the Town and Urban Drainage and Flood Control District to improve Coal Creek and the trail system between McCaslin and Highway 36 will be completed in 2019.

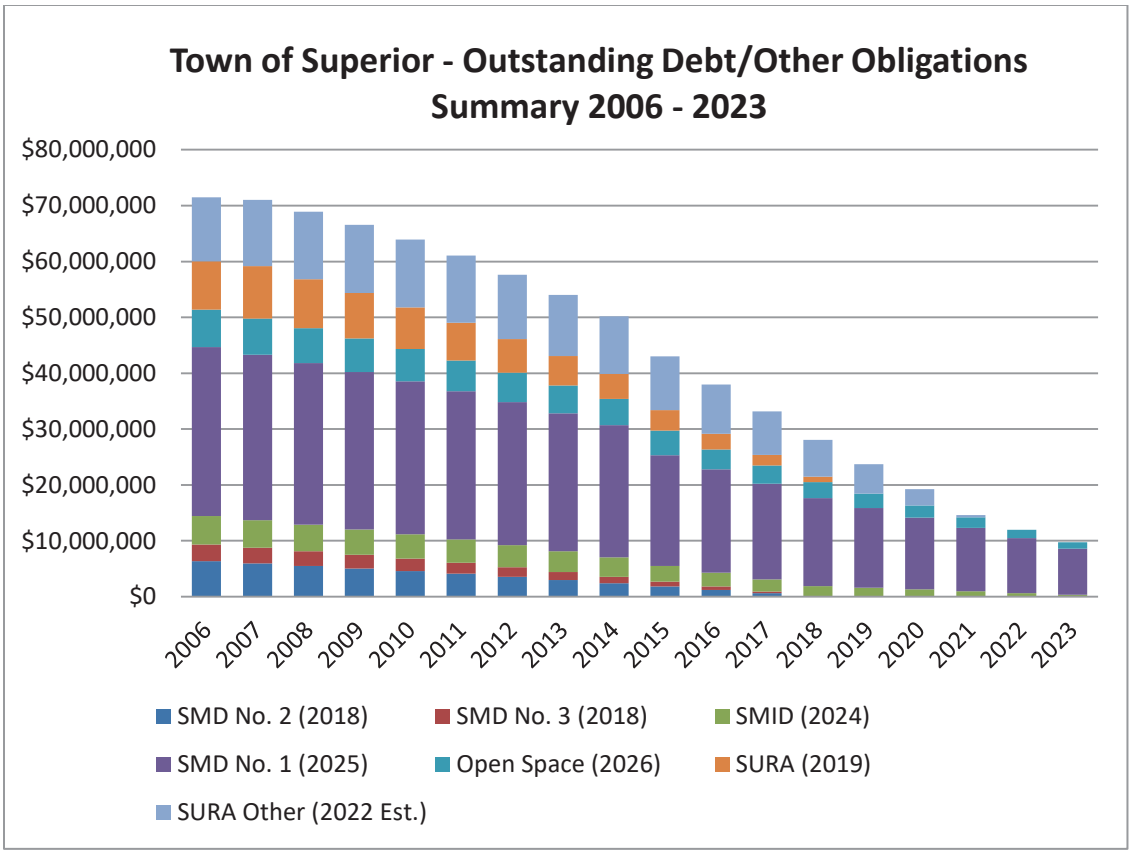
The Board and staff continue to work on revenue diversification, including annual analysis through the budget review process of the Town's long-term financial models and reserve policies. The Town's general property tax mill levy will remain at 7.93 (which represents a continuing mill levy credit of over 4.0 mills – or 34% below the property tax rate the Town could impose). SMID's property tax mill levy will decrease by 1.0 mill to 24.0 (a 31% tax decrease since 2012), the result of higher assessed property values and growth in the district. This is the **sixteenth consecutive year** that at least one Town controlled property tax rates have been reduced.

Financial self-sufficiency of the utility operations is an on-going objective. 2019 will be the second year there is not a need of a sale/use tax transfer from the General Fund. Longer term financial projects (2019 – 2023) also anticipate no transfers to the utility operations. This transfer has materially decreased from prior years – typically in the range of 30 – 35% of utility operating revenues or roughly $1.5 million annually. Included in the 2019 budget is a 5% fee increase for wastewater service charges and inflationary increases to Superior's one-time utility connection fees. There is no rate increase for water or stormwater in 2019 - 2023. The 5% increase for wastewater is planned annually from 2020 – 2023. On average, Superior's monthly residential utility bill (water, sewer, storm drainage) is 13 – 21% lower than our neighboring municipalities.

The Board continues to consider the addition of targeted developments (see the Downtown Superior narrative above), to among other things add one-time and on-going fee revenues to the utility operations (which in turn could help to moderate these projected utility rate increases and eliminate the General Fund transfer).

Annually the Board and staff review, and update where necessary, Town user fees. There are no major changes for 2018. Park and Open Records Requests fees were updated.

Since 2006 the Town has aggressively reduced its outstanding debt and other long-term obligation balances (2006 balance of $71.5 million has been reduced to $28.1 million by the end of 2018). The 2019 budget reflects an additional principal reduction of $4.3 million.



The Town will expand its work with an economic development consultant to review and look for possible future economic development opportunities. In 2019, the Town will continue the engagement with a retail sales consultant to assist with the identification and recruitment of retailers to Superior. A new Ethan Allen retail store for the Superior Marketplace will open in late 2018 or early 2019 is a result of these efforts.

- **Provide Excellent Public Services and Public Infrastructure** – Continue to expand and improve services and infrastructure by prioritizing and funding infrastructure and service needs; and to pursue service-sharing opportunities and partnership for regional infrastructure improvements.

Projects budgeted in 2019 to achieve this goal include:

- Continuing the Superior Call-n-Ride program. With ridership numbers exceed RTD's minimum threshold numbers, it is anticipated that RTD will assuming 100% funding of this program beginning in 2020.
- Over $300,000 for park, cemetery, pool and recreation infrastructure replacements and enhancements.
- Design for a new Riverbend Park, with construction scheduled in 2020
- New and replacement trees, plants and shrubs and additional landscaping enhancements totaling $139,000.
- Over $3.8 million for the Town's annual street replacement and improvement program (including a new parking lot and additional parking at Autrey Park).

- Construction of a new traffic signal at Rock Creek and South Coal Creek ($400,000).
- Finish construction of the Davidson Mesa trail connection ($150,000).
- $525,000 for final design of a new water storage reservoir.
- Over $6 million in capital maintenance and improvements to the Town's water, sewer and storm drainage infrastructure.
- $150,000 for Cultural Arts and Events
- $90,000 to finish McCaslin/Main Street Roundabout Art
- System wide traffic signal and traffic calming measure upgrades.
- Communication enhancements between facilities and equipment (Water/Wastewater treatment plants, traffic signals, school zone flashers, parks, remote office locations) and Town Hall.
- Jefferson Parkway monitoring and oversight
- Additional staffing to continue to provide and enhance excellent services to our community including:
    - Contract with Boulder County Sheriff for additional directed patrols (four hours/day, four days/week)

- **Engage Residents through Outreach and Marketing –** Explore and initiate methods that will continuously improve education, communication and meaningful dialog between the Town, its residents, homeowners associations, and advisory groups, in order to maintain and improve our quality of life and aid in decision-making that benefits the town as a whole.

In a continuing effort to enhance communication with the Town's many and varied constituent groups, the 2019 budget has a number of programs and projects intended to meet this objective. Programs include:

- Web streaming of public meetings occurs in real time, with on-line viewing and listening available following each meeting on the Town's web page. Meeting archives are available indefinitely.
- Meetings are also broadcast live and repeated on the Town's cable access channel.
- Many Town special events and taped and then broadcast.
- "1st Friday's" coffees hosted by Town Trustees
- The Mayor and Town Manager's annual "State of Superior" address.
- Real time information is provided to constituents through Superior's electronic message board at Town Hall, e-mail discussion lists supported by the Town, Town Facebook page, e-mail "blasts", individual mailings/flyers, Utility Billing messages and inserts and a Town wide telephone messaging service.
- SeeClickFix – a web and mobile application which allows residents to report and track non-emergency issues in the community.
- A monthly newsletter is distributed to interested parties electronically and is available on the Town's web site.
- Financial information is available via the web page and at Town hall including monthly financial statements, a quarterly financial report, a weekly Accounts

Payable detailed report and a minimum of the last five years of Town of Superior budgets and Comprehensive Annual Financial Reports.

- An annual report is provided to the Board and citizens on previous year's accomplishments.
- Staff works with Superior's advisory committees to develop and disseminate annual work plans. Town personnel also staff all advisory committee meetings and report back to the Town Board through meeting minutes.
- Continual planning and implementation of new Town events.

- **Strategically Manage and Enhance Open Space, Parks and Trails –** Augment natural and developed open space and parks within the Town through strategic acquisitions, development and management.

Town staff will work with the Town Board as well as the Open Space Advisory Committee to find high priority open space acquisitions that help achieve this goal. Funds are budgeted annually for on-going maintenance, coordination and education efforts for existing open space properties. In 2019, $200,000 is budgeted to finish Coal Creek corridor enhancements (total project cost $1,625,000 split with Urban Drainage). Trail head parking off McCaslin for Shan Shan open space.

- **Promote and Manage Development Opportunities –** Review development opportunities in a timely manner, reconciling public and private interests so that growth achieves the Town's long-term vision as stated in the Town's Comprehensive Plan.

Town staff will continue work with the Superior Marketplace property management company to pursue revitalization of this area and integrate the Marketplace with the development of the Downtown Superior. Specific efforts within the Superior Marketplace include (1) the infill of the old Sports Authority building with Stickley's Fine Furniture and Goldfish swim school, (2) construction of a new Ethan Allen furniture store and (3) additional infill of vacant space. Work will also continue to oversee additional development interest including the Anderson, Discovery Office and Superior Shores/Resolute commercial properties.

- **Support Environmental Sustainability –** Continue implementation of this Goal through energy initiatives, promotion of water and energy conservation efforts, and possible expansion of Town program and incentives.

Efforts toward achievement of this goal include:

- Continued work with the Town Board and Superior's Advisory Committee for Environmental Sustainability, to expand the community's recycling and sustainability efforts.
  Town sponsored water conservation efforts including residential water irrigation audits and a rebate program intended to replace high water flow shower fixtures, toilets, dishwashers, washing machines, irrigation sprinkler controllers and sprinkler heads.

In 2010 and 2011, the Town installed two phases of photovoltaic solar panels at the Town's Water and Wastewater Treatment plants (375.87 kW in total). Through a combination of Federal Government tax credits and Xcel grants, the Phase I improvements generated a positive cash flow from day 1. The outstanding lease for Phase I improvements was paid in full in early 2016. Phase II improvements will recover their initial investment and provide a positive cash flow 50% through the equipment's useful life. Phase II lease payments end in 2020. In addition to the Water and Wastewater plants, four additional Town facilities are equipped with solar panels.

BUDGET HIGHLIGHTS

Superior has a complicated governance system. Numerous governmental entities provide services to the residents of Superior. This document contains budgets for four governmental entities located in the Town of Superior: the Town of Superior, Superior Metropolitan District's No. 1, Superior/McCaslin Interchange Metropolitan District and the Superior Urban Renewal Authority. Each entity is a legally separate governmental body performing specific functions for the residents of Superior and individually authorizing the enclosed budgets. This document combines the budgets of these six entities, totaling approximately $45,300,000 in 2019, and allows the interested reader to gather information in one place about the governments of Superior.

Town of Superior (Town) - The Town's 2019 budget of $21,246,706 includes seven separate and distinct funds as follows:

General	$12,934,834
Capital Improvement	5,494,883
Conservation Trust	134,000
Open Space	395,000
Open Space Debt Service	394,749
Landscape Fee	1,805,232
Trash and Recycling	88,008
	$21,246,706

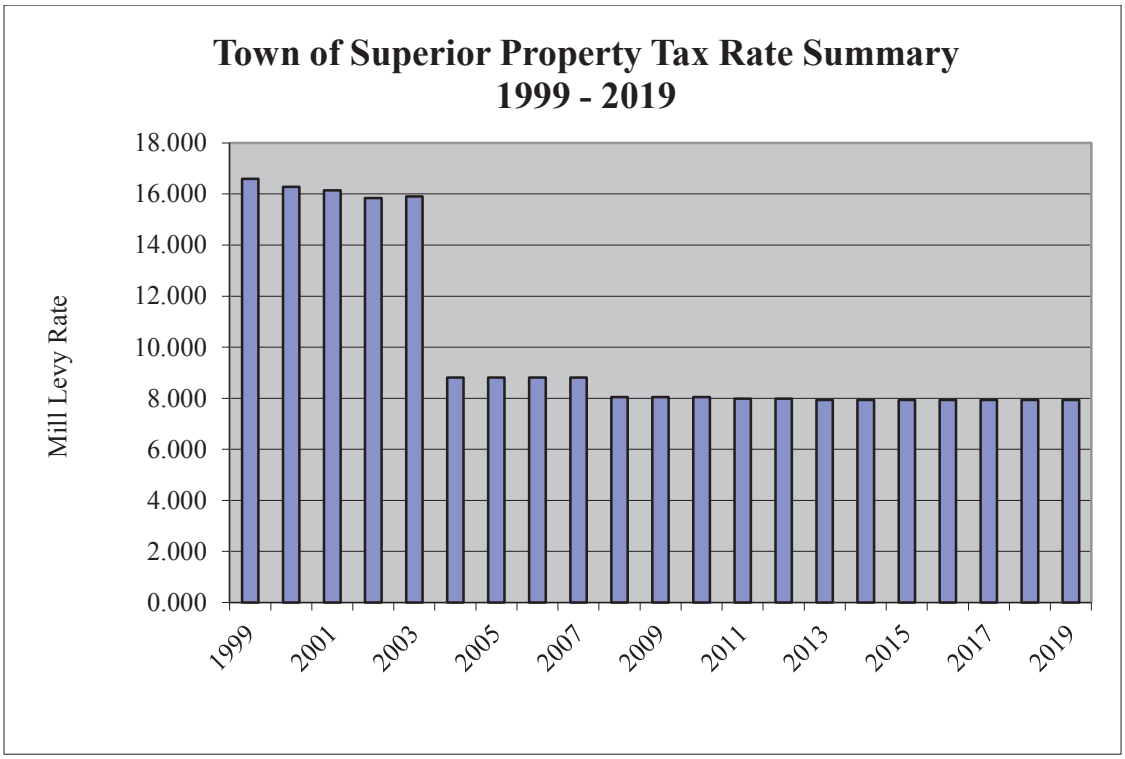
In addition to the core governmental services of police protection, public works, parks and recreation, library services, municipal court, building inspection, code enforcement, planning, engineering, legislation, legal, finance and administration, service level enhancements in 2019 include:

- Addition of BOCO Sheriff directed patrols.
- Continued traffic signal and traffic calming improvements.
- Enhance economic development activities.
- Jefferson Parkway monitoring and oversight.
- Staff oversight of a temporary airport noise working group (representing both Superior and City of Louisville residents).

The Town is able to provide these services, while continuing to reduce property tax rates (or mill levy) in Superior. The 2019 mill levy for SMID is decreasing to 24.00 (from 25.00). The Town has been able to reduce at least one Town controlled property tax mill levies each of the last sixteen years. The Town has been able to reduce property taxes in spite of trends over past years and expectation in the next several years of:

- Continued competition from neighboring municipalities to expand their sales tax revenue base – many times through financial incentives to businesses that directly compete with our existing retailers.
- A continued focus on the Town's capital infrastructure maintenance program, which includes increased spending for critical street rehabilitation and other Town capital utility infrastructure projects (which require a transfer of sales/use revenues from the Town's General Fund to pay for these essential projects).

Find below a summary of Town's general property tax rate over the past two decades:



Major capital programs include (1) $3.8 million for street rehabilitation, maintenance and improvements, (2) a new traffic signal at Rock Creek and South Coal Creek ($400,000), (3) $200,000 budgeted for Coal Creek corridor enhancements (in total this is a $1.625 million combined project with Urban Drainage), (4) recreation, cemetery, pool, existing park/trail and maintenance facility improvements, new construction and planning, (5) cultural arts and events and (6) design for a new park in the Riverbend neighborhood. Sales tax revenue, the primary revenue source for Town operations, is projected to increase in 2019 at 2.9%. A new hotel, the Element, opening in Downtown Superior with

Ethan Allen will provide a boost, but overall retail growth will be limited. Staff will continue to closely monitor these revenue trends in 2019 and make budget adjustments as needed.

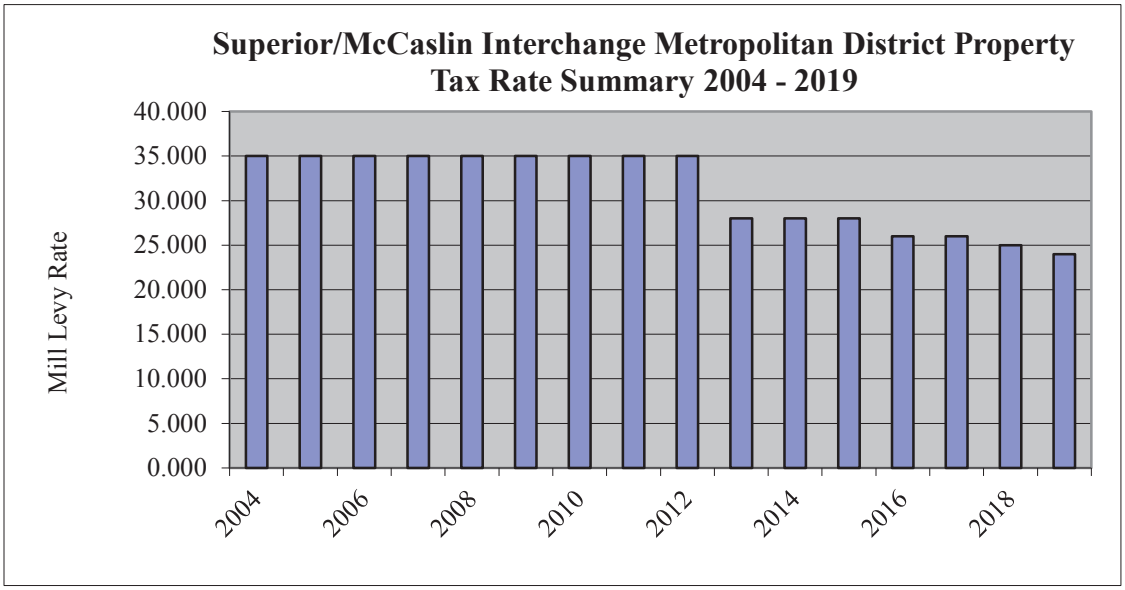
Superior Metropolitan District No. 1 (SMD No. 1) - SMD No. 1 supplies water, waste water treatment and storm water services to the entire Town of Superior. The Board of Trustees also serves as the Board of Directors for SMD No. 1. The 2019 SMD No. 1 budget is $11,873,100 as follows:

Water Operating	$ 3,381,500
Water Capital	1,248,100
Sewer Operating	1,420,000
Sewer Capital	5,305,000
Storm Drainage Operating	361,000
Storm Drainage Capital	157,500
	$11,873,100

Water, waste water and storm projects include continued firming of the Town's long term water supply (through the building of a regional water storage reservoir) and extensive capital maintenance to the Town's water/wastewater plants and distribution systems. Sewer fees will increase 5% in March, 2019. Potable and non-potable water and storm drainage fees will not increase. The five year utility financial plan calls for 5% sewer rate increases each year, but a 0% increase for water and storm drainage fees. One-time utility connection fees will increase at an inflationary level.

Superior/McCaslin Interchange Metropolitan District (SMID) - SMID was created in 2000 to fund improvements to and maintain the McCaslin Boulevard/US 36 interchange. Phase I construction improvements (primarily a new southwest interchange loop) were completed in 2006. Phase II improvements (construction of a Diverging Diamond interchange) were substantially completed in 2015. A new trail from the interchange to the regional Coal Creek trail system was completed in 2017. A trail from the RTD park-n-ride to Davidson Mesa is to be completed in 2019. The 2019 SMID total operating/capital budget is $758,882. The 2019 SMID Debt Service budget is $349,444. There are two revenue sources to fund these improvements and debt service: (1) a 24.00 mill levy on property within SMID (which is down 31% from 2012), and (2) a dedicated Town-wide sales tax of .16% which is scheduled to end after 2022.

A summary of SMID property taxes (reflecting decreasing rates) is noted below:



Superior Urban Renewal Authority (SURA) - SURA was initially created in 1994 to facilitate development of an eighty acre retail center, known as the Superior Marketplace. The SURA boundaries were expanded in 2006 to include the 150+ acres that are known as Downtown Superior. SURA is composed of three funds, a Marketplace Sales Tax Revenue Fund, a Marketplace Debt Service Fund, and a Downtown Superior Property Tax Revenue Fund budgeted in 2019 at $6,300,000, $2,190,000 and $2,573,000 respectively. All non-dedicated sales tax revenues generated in Superior Marketplace are deposited in the Marketplace Sales Tax Revenue Fund. These monies are then distributed to the SURA Debt Service Fund, SMD No. 1 (as needed) and the Town based on tax sharing finance agreements. The Marketplace Debt Service Fund is for payments to bondholders (through 2019) and the property owner (through 2022) for reimbursement of public improvement expenses. The Downtown Superior Property Tax Revenue Fund collects tax increment financing (TIF) property taxes within this area. These monies are then distributed to the developer, Superior Town Center Metropolitan Districts, Rocky Mountain Fire, Boulder Valley School District and Boulder County based on a cost sharing agreement.

Staffing Plan

The 2019 budget includes no new full-time Town of Superior positions.

Summary and Conclusion

Presented to you, in this letter, is a brief summary of the many initiatives and programs begun by the Board which will continue in the 2019 budgets. This summary by no means begins to cover all of the services the Town provides, nor does it adequately describe all of the programs provided to our community.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the Town of Superior, Colorado for its annual budget for the fiscal year beginning January 1, 2018. This was the 17th consecutive year that Superior has achieved this prestigious award. A Distinguished Budget Presentation Award is valid for a period of one year only. We believe that our 2019 budget continues to meet the Program's requirements and we are submitting it to the GFOA to determine its eligibility for another award.

I would like to thank the Mayor and Board of Trustees for the attention and energy you have devoted to reviewing the details of the budget, both on your own time and at public meetings. I also want to thank all Town staff members who worked diligently in preparing not only the 2019 budget but also the 2019 – 2023 financial plans. Overall, I believe this budget meets the goals and objectives of the Board and will serve to benefit the citizens of this Town.

Respectfully submitted,

Matthew G. Magley
Town Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Superior

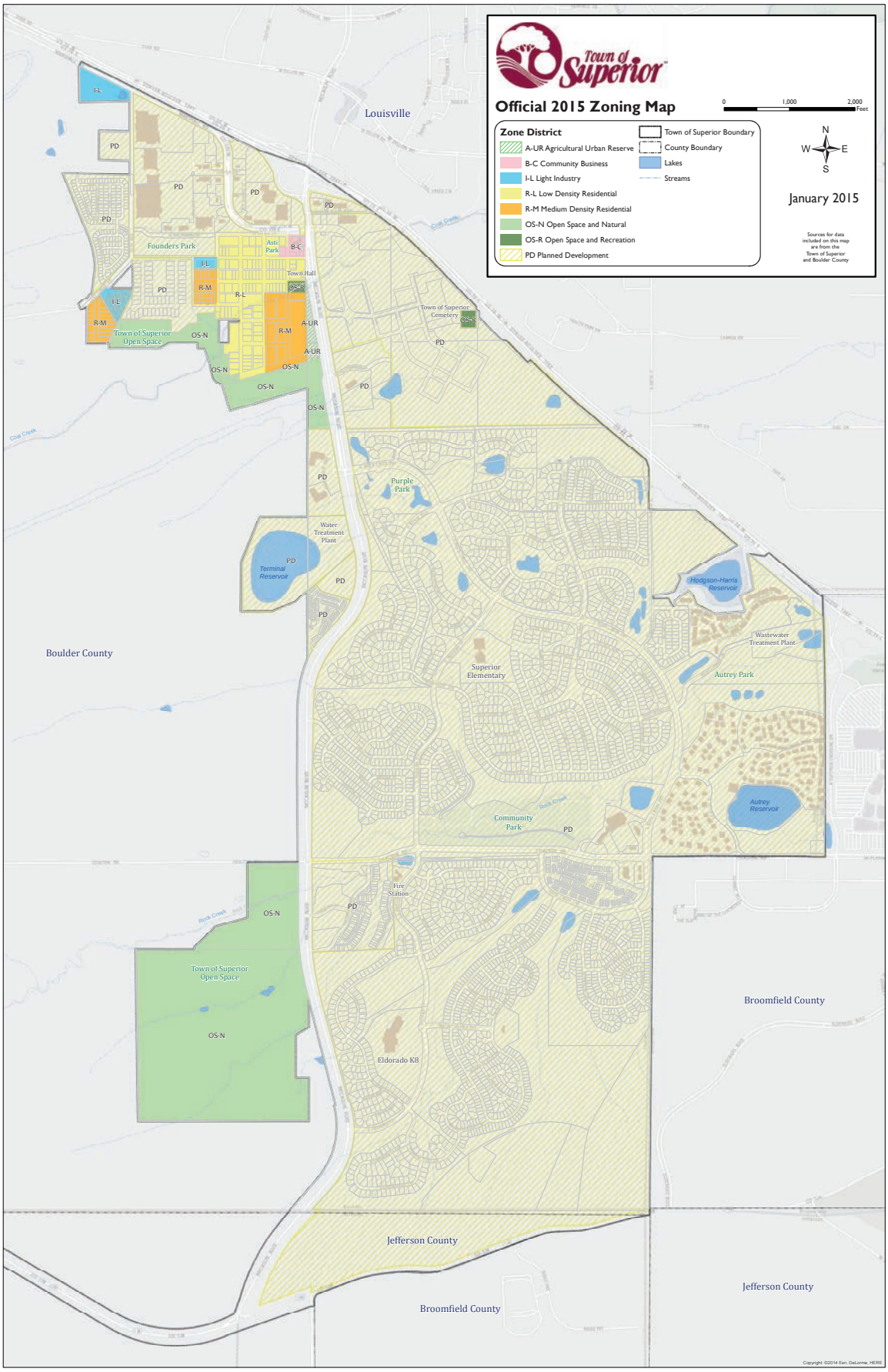
Colorado

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director


Town of Superior
Official 2015 Zoning Map
0
1,000
2,000
Feet
Zone District
A-UR Agricultural Urban Reserve
B-C Community Business
I-L Light Industry
R-L Low Density Residential
R-M Medium Density Residential
OS-N Open Space and Natural
OS-R Open Space and Recreation
PD Planned Development
Town of Superior Boundary
County Boundary
Lakes
Streams
N
W
E
S
January 2015
Sources for data included on this map are from the Town of Superior and Boulder County
Louisville
Founders Park
Asts Park
B-C
Town Hall
Town of Superior Open Space
Town of Superior Cemetery
Purple Park
Water Treatment Plant
Terminal Reservoir
Hodgson-Harris Reservoir
Wastewater Treatment Plant
Autrey Park
Autrey Reservoir
Superior Elementary
Community Park
Fire Station
Eldorado K8
Boulder County
Broomfield County
Jefferson County
Coal Creek
Rock Creek
McCaslin Blvd
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TOWN OF SUPERIOR GENERAL INFORMATION

History

Superior's history is one of coal mining. The first mines in the area were developed in the late 1800's. The Town itself was founded in 1896 and incorporated in 1904. The Town reportedly was named after the "superior" quality of coal found in the area. Mining was the major force in Superior's history until the Industrial Mine closed in 1945. Subsequently, many people moved out of the area and the Town evolved into a quiet ranching and farming community. The population of the Town remained around 250 until the most recent developments occurred.

During the mid-1980's, the Town's wells and septic systems began to fail. In 1987, the Town approved a proposed development southeast of the original town that would allow for new residential development and the creation of both water and sewer treatment plants. The treatment plants would have the capability of providing clean water and sewer service for the entire Town. This major new growth area is known as Rock Creek Ranch and helped to increase the population to almost 11,000 by 2004. Today's population is over 13,000.

The Town has focused on retail and commercial developments to not only provide local shopping and office amenities for our residents but also to help fund a high level of services for our community. The Town has continued to mature and expand amenities to its residents through the construction of two public schools, one elementary and one K-8, in addition to new and improved parks, open space and trail systems. Within the Superior Marketplace are a Super Target, Costco, OfficeMax, PETsMART, TJ Maxx, Michaels, Whole Foods, Ulta Beauty, Party City, Ethan Allen and several smaller shops and restaurants.

Construction continues in Downtown Superior. In 2018, a Medical Office Building, and the first multi-family development were completed and the first hotel began construction. Future development plans in the Town include an Element hotel, Tesla sales/service center, commercial, retail, mixed use development, single family homes, and expanded public amenities such as parks, open space and trails within the Town.

Location

The Town of Superior planning area is approximately 4.26 square miles in area and neighbors several other cities including Louisville, Broomfield (city and county), Westminster, and Boulder. Located between the Boulder-Denver Turnpike (U.S. 36) to the north and State Highway 128 to the south, the Town sits mostly in Boulder County with a small southern portion in Jefferson County. Downtown Denver is thirty minutes to the southeast and Denver International Airport a thirty minute drive to the east. The City of Boulder as well as the University of Colorado at Boulder are also only a short distance away.

Government/Organizational Structure

The Town of Superior is a statutory town with a trustee-manager form of government. The Board of Trustees consists of six trustees and a mayor all elected by popular vote of the residents. The Mayor is elected separate of the Board. The Mayor Pro-tem is an elected Trustee and is appointed by a majority vote of the Board.

The Board of Trustees meets at the Town Hall located at 124 East Coal Creek Drive on the second and fourth Mondays of each month at 7:00 p.m. Three Trustees are elected in November of each even numbered year and serve four-year terms. The Mayor is elected every four years and is a full voting member of the Board of Trustees.

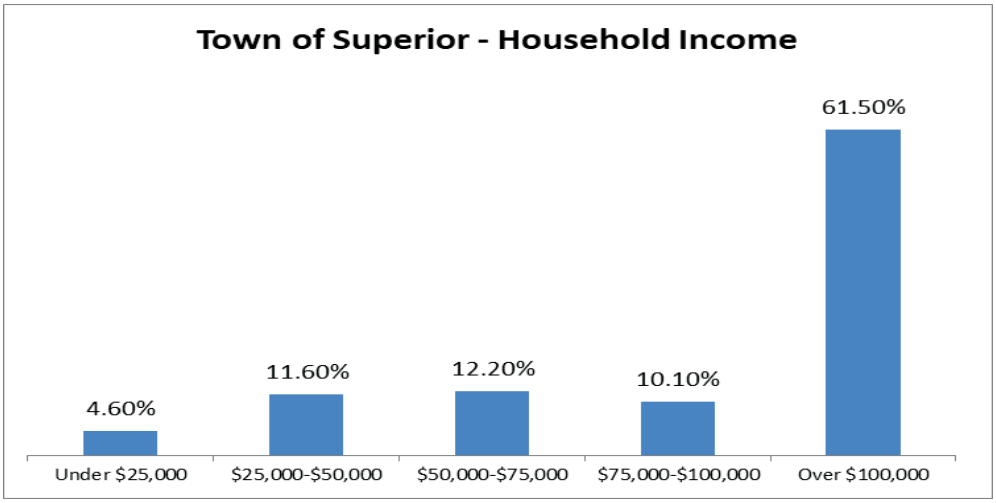
Population Demographics

The majority of the homes in Superior are single family homes. According to the 2010 U. S. Census, the average family size is 3.31 persons where the average household size is slightly smaller at 2.78 persons. They are, however, both above Colorado's average household size of 2.49 persons.

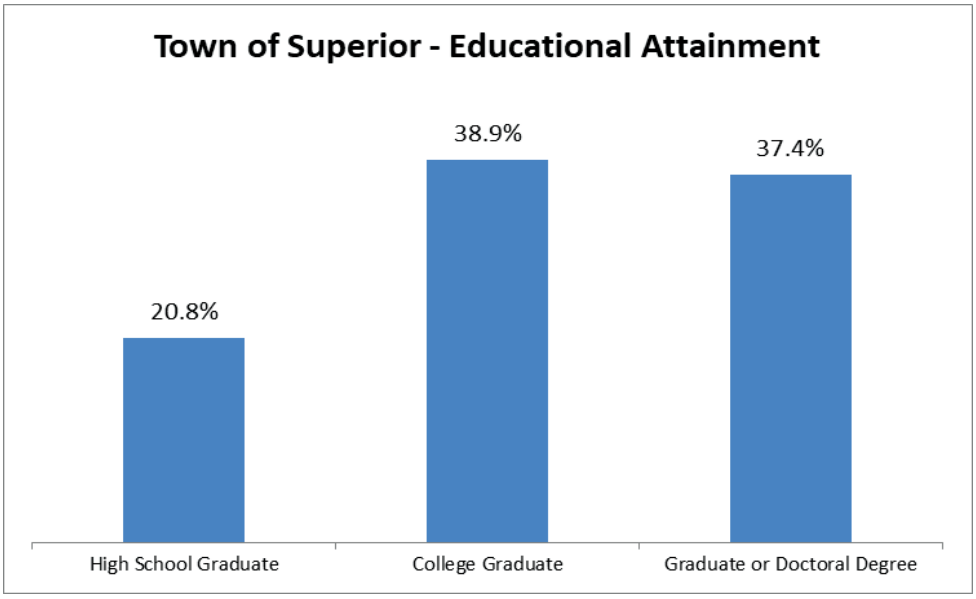
Year	Town of Superior	% Increase/ Decrease	Boulder County	% Increase/ Decrease	State of Colorado	% Increase
1950	134	-	48,296	-	1,325,089	-
1960	173	29.1%	74,254	53.7%	1,753,947	32.4%
1970	171	-1.2%	131,889	77.6%	2,209,596	26.0%
1980	208	21.6%	189,625	43.8%	2,889,735	30.8%
1990	255	22.6%	225,339	18.8%	3,294,394	14.0%
2000	9,008	3,432.5%	291,288	27.1%	4,301,261	30.6%
2010	12,483	38.6%	294,567	1.1%	5,029,196	16.9%
2011	12,611	1.0%	300,383	2.0%	5,118,526	1.8%
2012	12,781	1.3%	305,251	1.6%	5,188,683	1.4%
2013	12,796	0.1%	309,628	1.4%	5,266,317	1.5%
2014	12,800	0.0%	312,588	1.0%	5,345,680	1.5%
2015	12,919	0.9%	318,071	1.8%	5,444,871	1.9%
2016	13,099	1.4%	321,363	1.0%	5,534,240	1.6%
2017	13,046	-0.4%	322,854	0.5%	5,609,445	1.4%

Source: Figures for 1950 through 2000 and 2010 were obtained from the US Dept. of Commerce, Bureau of Census; figures for 2011-2017 are estimates provided by the Colo. Dept. of Local Affairs, Division of Local Govt., and are subject to periodic revision.

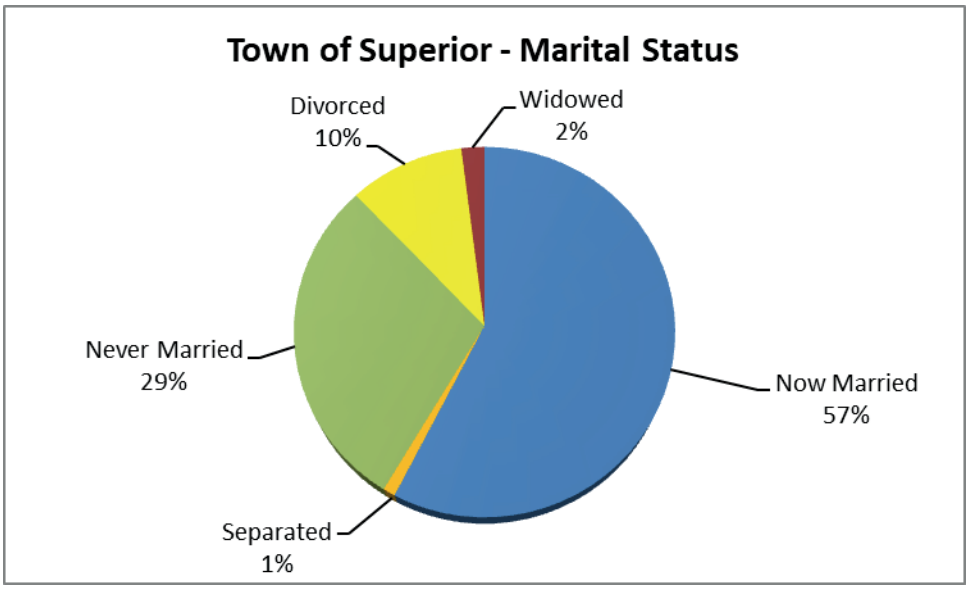
Almost 48% of Superior's households earn on average of over $114,000 annually. This is substantially above the state's average of approximately $65,500 a year reported by the in 2016. 16.2% of Superior's residents make less than $50,000 a year.

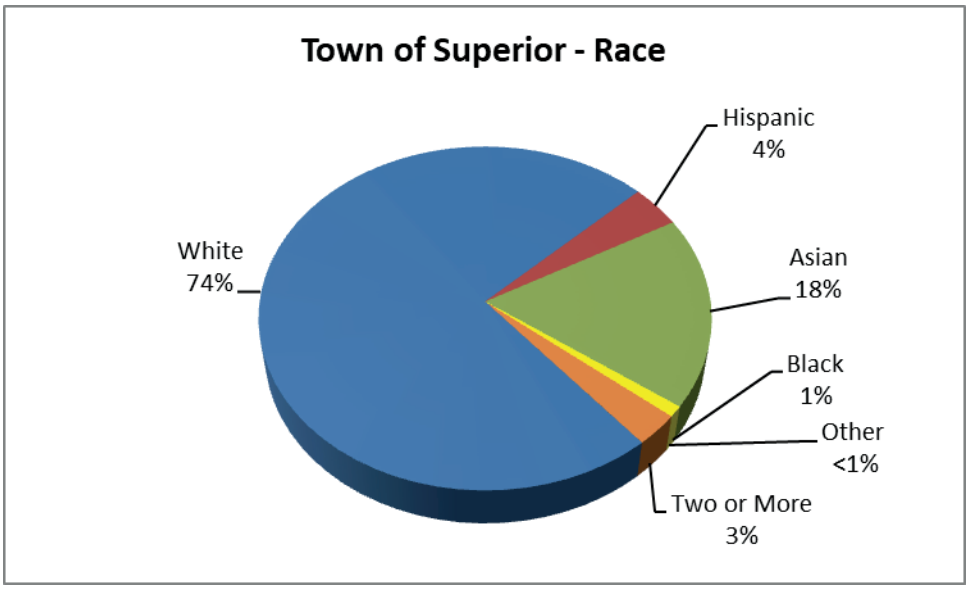


Town residents are also very well educated. Over 76% of adult Superior residents have a minimum of a Bachelor's Degree.



As the following charts illustrate, the majority of Superior's residents are Caucasian and 57% are married.





Climate and Environment

With over 300 days of sunshine, Superior provides an ideal playground for residents to use their time outdoors. The western boundary of Superior borders Boulder County open space providing a beautiful view of the Flatirons from countless locations. The Town currently has 25 miles of trails, over 20 parks/playgrounds, tennis courts, baseball/softball fields, full sized synthetic turf field, dog park, 2 skate parks, mountain bike course, disc golf (?) and 782 acres of parks and open space as well as two outdoor pools.

APPOINTED POSITIONS

Planning Commission

The Planning Commission is a nine-member board appointed by the Board of Trustees. This quasi-judicial board is responsible for developing recommendations for the Town Board regarding the Superior Comprehensive Plan. It is also responsible for the review of development proposals within the Town of Superior.

Board of Adjustment

The Board of Adjustment is the Board of Trustees. This board hears and rules on written appeals concerning the Town Building Official's decisions regarding interpretation of the Town Building Code and building permit refusals, permit exceptions and variations to the Town Zoning Regulations.

Other Committees

Ad hoc advisory committees are periodically formed for specific purposes, such as open space, parks, recreation and trails, environmental sustainability, youth advisory, local history and art in public places.

Staff

The Town Board appoints four staff members. These include the Town Manager, Town Clerk, Town Attorney, and Municipal Court Judge.

TOWN STAFF

Town Manager

The Town Manager serves at the pleasure of the Town Board, implements their policies, provides organizational leadership for addressing major issues, directs business and administrative procedures and appoints department directors. The following departments work for the Town Manager:

Administrative – The Administrative Department provides management assistance and professional support for the Town including media/publications and communications, Code Enforcement, Economic Development, Library Services, Trash/Recycling, Green/Renewable Energy Programs and Planning and Development. It also serves as the Town's representative for meetings with federal, state, county and municipal organizations. The department includes the following positions: Town Manager, Assistant Town Manager, Town Planner, Court Clerk/Executive Assistant, Multi-Media Graphics Specialist, Management Analyst and Code Enforcement Officer.

Finance – The Finance Department is responsible for all Town human resource, building maintenance, information technology, channel 8/web stream broadcast and financial activities including accounting, financial reporting, fiscal policy development, forecasting, budgeting, capital financing/debt issuance and management, payroll, accounts payable, accounts receivable, sales/use tax collections, audits and administration, cash/investment management, utility billing, utility rate setting, insurance/risk management, purchasing oversight, fixed asset management and administrative support/receptionist functions. The department includes the following positions: Finance Director, Accounting Manager, Administrative Services Manager, Accounting Technician, Administrative Clerk/HR Assistant, two Part-Time Utility Billing Clerks and a part-time Audio/Visual Technician

Parks, Recreation, Open Space – The Parks, Recreation and Open Space Department is responsible for town-wide services including community events, volunteer programs, the promotion of recreation, art, culture, historic preservation, parks, open space and landscape management, staffing four citizen advisory committees, marketing and maintaining a dedicated website for recreation program registration and community volunteer programs and programming of parks and open space facilities The department is led by the Parks, Recreation and Open Space Director. Additional departmental staffing includes: Superintendent of Parks and Open Space, Parks, Recreation and Open Space Management Analyst, Recreation Supervisor, Recreation Coordinator, Cultural Arts and Events Supervisor, Committee Coordinator, part-time Volunteer Program Specialist, Parks and Open Space Field Lead, and three Parks Technicians. In addition, the department has part-time seasonal Lifeguard positions.

Public Works and Utilities – The Public Works and Utilities Department is responsible for the planning of and service to the drinking water supply, irrigation, wastewater services, storm water planning and maintenance, street maintenance, as well as traffic circulation planning and design. The department includes the Public Works and Utilities Director, Civil Engineer, Utilities Superintendent, Senior Construction Inspector, GIS

Technician, Field Maintenance Superintendent, four Field Maintenance Technicians and seasonal part-time Field Maintenance Technicians.

Town Clerk

The Town Clerk's Office provides services to the Town such as preparing agendas for the Board of Trustees, the Superior Metropolitan District #1, the Superior/McCaslin Interchange Metropolitan District, Superior Urban Renewal Authority and Planning Commission meetings; preparing Town Board agenda documents to be posted on the Town's webpage; posting agendas for the Board of Trustees and the Planning Commission, posting notices for the Finance Committee meetings, the Transportation and Safety Committee meetings, and special meetings and work sessions; attending Board of Trustees meetings, preparing minutes of the Board of Trustees and Planning Commission meetings; processing business licenses, liquor license applications and renewals and peddler's licenses; preparing documents for codification in the Superior Municipal Code; record documents at the Boulder County Clerk & Recorders office, and at Jefferson County as well; and keeping accurate records of ordinances, resolution and minutes as well as all contracts or agreements approved by resolution. The Town Clerk also serves as the Town Treasurer. Other related services include conducting elections and processing development applications. Current positions include the Town Clerk.

Town Attorney

The Town Attorney's Office serves as legal advisor to the Town Board, SMD No. 1 Board, SMID Board, SURA Board, the Town Manager, and other departments of the Town through the Town Manager. The Town Attorney services include issuing oral and written opinions, the drafting of legislation, contracts, and other formal documents and reviewing all contracts and legal instruments to which the Town is a party. The Attorney is under contract for these services and is not officially a member of Town Staff.

Municipal Court Judge

The Town Board appoints the Municipal Court Judge. Court is conducted through the Judicial Division. The Court Clerk handles the day-to-day functions of the Court and customer service for Town offices. Municipal court is held on the second Wednesday and the Thursday following the second Wednesday of each month at Town Hall. Ordinance violations and traffic violations are held on Wednesday and trials are held on Thursday.

Town Consultants

The Town consults with outside parties for several municipal services. Law enforcement services are provided through contract with the Boulder County Sheriff. Library Services are currently provided by the City of Louisville. Planning, Engineering, Trash and Recycling and Building Inspection services are provided through contract with outside consultants. The Town Manager's Office oversees these consultants and contracts.

OTHER LOCAL GOVERNMENTS

The Town of Superior works in conjunction with other independent local governments to provide a complete level of services to Town of Superior residents. Other local governments working to serve Superior include Boulder Valley School District, Urban Drainage and Flood Control District, Rocky Mountain Fire Authority, SMD No. 1, SMID, SURA, City of Louisville and Boulder County. These governments are independent of the Town of Superior and have their own elected officials and taxing authorities.

Superior Metropolitan District No. 1

Of the independent local governments in Superior, the Superior Metropolitan District (SMD) No. 1 has the most impact on the daily lives of Superior's residents. A metropolitan district is a local government independent of municipal government, but like a municipality is a legal subdivision of the State of Colorado. Unlike fire protection, water, or recreation districts, a metropolitan district is a special district that provides more than one service to residents. SMD No. 1 is located solely within the boundaries of the Town of Superior.

SMD No. 1 provides water (drinking and irrigation), sewer and storm water service to users within the Town. The District operates the water and wastewater treatment plants and has secured water rights sufficient for the need of Superior residents into the future. SMD No. 1 has issued debt to finance the treatment plants and water rights which enables users to have state of the art facilities and a secure water source, primarily thorough the Northern Colorado Water Conservancy District. In 2000, the members of the Town Board of Trustees began serving as members of the Board of Directors of SMD No. 1.

Superior / McCaslin Interchange Metropolitan District

Superior/McCaslin Interchange Metropolitan District (SMID) was created to fund improvements to the McCaslin Boulevard/U.S. 36 interchange. The District consists of most of the commercial retail and office property south of the interchange. A portion of the property taxes from these developments is used for interchange improvements and maintenance of public improvements. The City of Louisville and the Town of Superior entered into an intergovernmental agreement to fund the interchange improvements.

Superior Urban Renewal Authority

Superior Urban Renewal Authority (SURA) was initially designed to facilitate the development of an eighty-acre retail center that would diversify the revenue base of the Town. Superior Marketplace was developed on the land earmarked by SURA for retail development. Superior Marketplace includes Costco, Michael's, Office Max, PETsMART, Super Target, TJMaxx, Whole Foods, Ulta Beauty, Party City and several smaller shops and restaurants. Superior Marketplace is within the Sales Tax Increment Financing (TIF) portion of SURA. The TIF area enables public funds to be utilized for the cost of public improvements. This reimbursement is capped and can only be repaid if the shopping center generates sales tax revenue sufficient for reimbursement.

The boundaries of SURA were expanded in 2006, to the roughly 150+ acres of land east of Town Hall and McCaslin Boulevard, to encompass what is commonly known as Downtown Superior. Property TIF revenues are being used to reimburse a portion of public improvements with the STC. This reimbursement is capped and can only be repaid if new, incremental property taxes are generated within the Downtown Superior boundaries.

Rocky Mountain Fire Authority.

The Town of Superior is within the boundaries of the Rocky Mountain Fire Authority. Rocky Mountain Fire Authority provides emergency response, fire protection, fire suppression and ambulance services within the Town of Superior boundaries as well as areas outside the Town. Rocky Mountain Fire Authority has two fire stations in Superior.

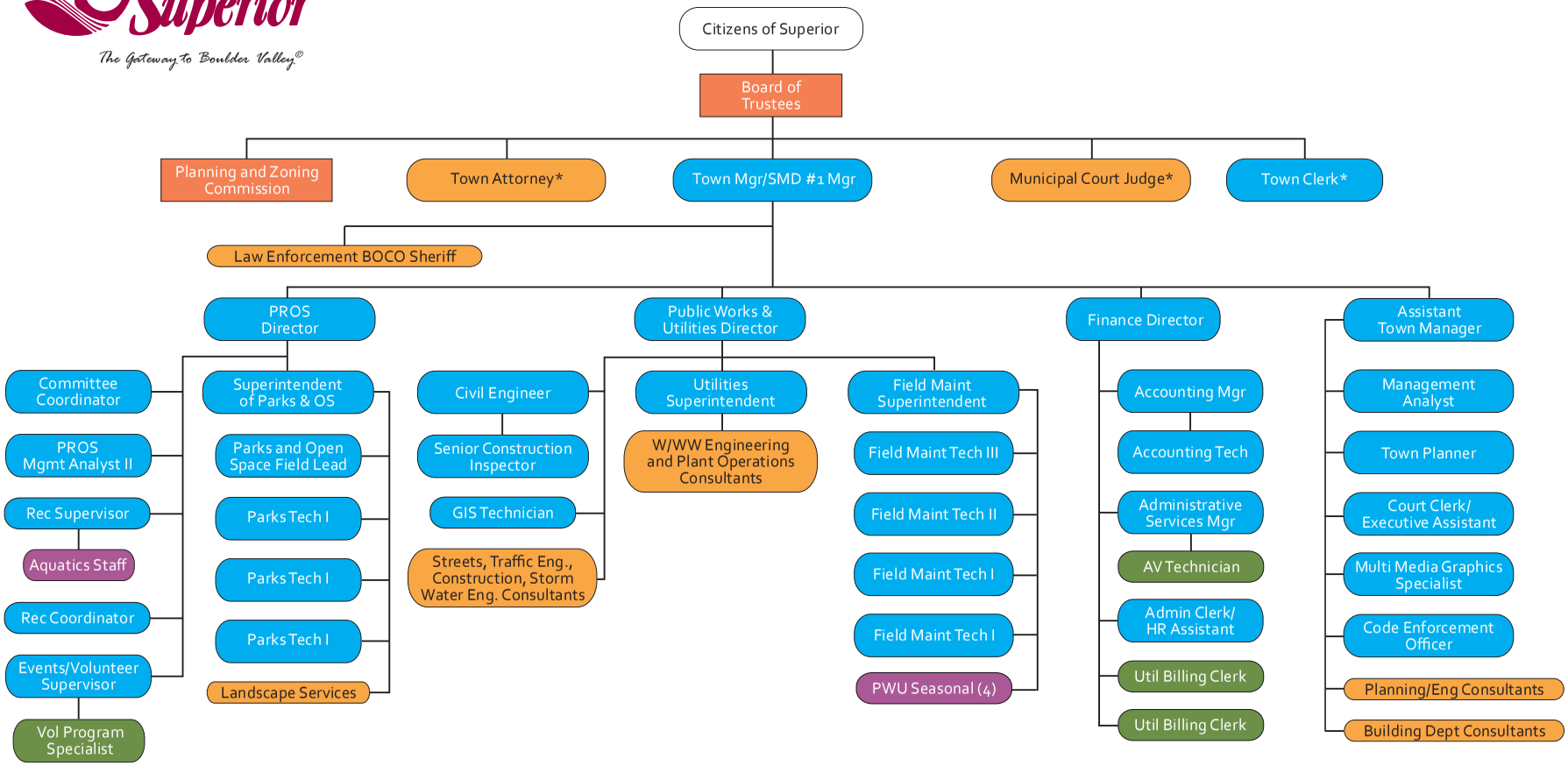
City of Louisville

Access to current library services are provided by the City of Louisville through an Intergovernmental Agreement. In April, 2010 Superior residents approved a 1.5 mill property tax increase in order to fund library services and facility expenses.

Boulder County Sheriff's Department

In addition to working in conjunction with other independent local governments, the Town of Superior has a contractual relationship with the Boulder County Sheriff's Department to provide law enforcement services. The Town of Superior pays for an enhanced level of service relative to what the Sheriff's Department provides to unincorporated Boulder County. By having the Sheriff's Department serve as the Town's law enforcement the Town has a greater level of police service at a lower expense than would be possible with an independent Town of Superior police force. The contractual agreement for law enforcement services with Boulder County Sheriff's Department enables the Town to access the economies of scale, crime analysis expertise and recruiting ability of a large department while reducing training and equipment costs and liability exposure.

TOWN OF SUPERIOR, COLORADO
Organizational Chart



KEY: *Full-Time Positions* *Boards & Commissions* *Contracted Positions* *Part-Time Seasonal* *Part-Time Positions*

*While the Town Board of Trustees, or SMD #1 Board of Directors, appoints these positions, the Town Manager/SMD #1 Manager directs the daily operations of each position.

TOWN OF SUPERIOR STAFFING PLAN

The table below summarizes the Town's full-time staffing plan. As the Town implements the Comprehensive Plan and fulfills development goals, the Board directed staffing levels grow accordingly to meet the service and administrative needs of the community. The Town's six Departments and Divisions are listed below in the first column. The Public Works and Utilities Department is split to show the shared funding for these positions between the Town and Superior Metropolitan District No. 1.

	2017	2018	2019	2020	2021	2022	2023
Administration	4.4	6.4	6.4	6.4	6.4	6.4	6.4
Clerk	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Finance	5	5	5	5	5	5	5
Judicial	.5	.5	.5	.5	.5	.5	.5
Parks, Recreation, Open Space	10	11	11	12	12	13	13
Public Works (Town)	5.0	5.0	5.0	5.5	5.5	5.5	5.5
Utilities (SMD No.1)	5.0	5.0	5.0	5.5	5.5	5.5	5.5
TOTAL FTE	**31**	**34**	**34**	**36**	**36**	**37**	**37**

SUPERIOR TOWN BOARD OF TRUSTEES

2019 GOALS

Each year, the Town Board of Trustees establishes a common set of goals for the Town to pursue during the current and upcoming years. Below are Town Board goals for 2019. The goals are not ranked in any order or priority, and not all are designed to be accomplished in a single budget year.

Enhance Financial Stability and Business Retention – Ensure the Town's long term financial stability by diversifying revenue streams, reducing and restructuring of existing debt, pursuing financial self-sufficiency of the utility operations, and supporting local businesses.

Provide Excellent Public Services and Public Infrastructure – Continue to expand and improve services and infrastructure by prioritizing and funding infrastructure and service needs; and to pursue service-sharing opportunities and partnerships for regional infrastructure improvements.

Engage Residents through Outreach and Marketing – Explore and initiate methods the will continuously improve education, communication and meaningful dialog between the Town, its residents, homeowners associations and advisory groups, in order to maintain and improve our quality of life and aid in decision-making that benefits the Town as a whole.

Strategically Manage and Enhance Open Space, Parks and Trails – Augment natural and developed open space and parks within the Town through strategic acquisitions, development and management.

Promote and Manage Development Opportunities – Review development opportunities in a timely manner, reconciling public and private interests so that growth achieves the Town's long-term vision as stated in the Town's Comprehensive Plan.

Support Environmental Sustainability – Continue implementation of this Goal through energy initiatives, promotion of water and energy conservation efforts, and possible expansion of Town programs and incentives.

LONG-TERM VISION

In addition to the goals listed above, many of which are multiple fiscal year objectives, the Board has developed other long-term policies which address concerns and issues in the community. One of these documents is the Town's **mission statement** noted as follows:

> The Town of Superior, in our continuous pursuit of EXCELLENCE, is committed to provide the highest quality of municipal services in a professional, cost effective manner through communication and interaction with the community.

Other long-term strategic objectives pursued by the Board include (1) revenue diversification - intended to ensure long-term financial sustainability for the Town, (2) utility independence – maintain the Town's utility operations as 100% self-supporting with no tax transfers from the General Fund, (3) creation of a Town center – build a "downtown" Superior where residences can enjoy a sense of community and place and (4) development, funding and implementation of a 20 year infrastructure maintenance plan.

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Budget Overview Tab

BUDGET OVERVIEW

The Town's budget is constructed on a calendar year basis as required by 29-1-101, et seq., C.R.S. The budget must present a complete financial plan for the Town setting forth all estimated expenses, revenues, and other financial sources for the ensuing budget year with the corresponding figures for the previous fiscal year. In estimating the anticipated revenues, consideration must be given to any unexpected surpluses and the historical percentage of tax collections. Further, the budget must show a balanced relationship between the total proposed expenses and the total anticipated revenues with the inclusion of beginning fund balances. For 2019, and for the five year 2019 – 2023 financial plan, all Town budgets are balanced.

Measuring Budgetary Performance

Performance Analysis - One method of measuring budgetary and operational performance is to use Performance Analysis. Performance Analysis is a historical look at the Town of Superior from an economic, financial and departmental view, in correlation with an analysis of current operations. It assesses departmental performance, provides information and projects the impact of budget and program decisions. The performance model uses community and economic data, financial data and organizational data (staff, performance, etc.) to produce an overall assessment of the Town's performance trend and effectiveness.

The performance model used by the Town of Superior compares the data with other jurisdictions (a practice known as benchmarking) and provides Town staff with a tool to support management decisions, a baseline for measuring progress, a framework for action and recognition of achievement.

Citizen's Survey – A Citizen's Survey is also used to measure performance and overall effectiveness. This survey seeks to determine citizen's level of satisfaction and dissatisfaction with services provided by the Town, and is used as another tool by the Town in making policy decisions. This survey is planned to be updated in 2019.

Budget Assumptions

Revenues/Taxes/Fees

Sales tax revenue is expected to increase in 2019 at 2.3%. This follows an estimated 4.0% increase in 2018. Staff will continue to closely monitor these revenue trends and make budget adjustments as needed. For the five-year planning horizon, annual sales tax revenue forecasts are at the estimated to increase an average 2.8%. 75% of sales tax is generated through Superior Marketplace vendors. 50% of each new dollar generated by a Superior Marketplace vendor is used for debt/developer liability reduction (and therefore not available for Town use). This obligation is expected to be fully satisfied in 2022.

Vehicle use tax revenue is budgeted in 2019 at $850,000, which has been the 10 year average, plus a small increase for new residential growth in Superior.

Residential construction use tax - New residential construction is limited to the completion of the Calmante/Boulder Creek Neighborhoods development (southeast corner of McCaslin and Coalton) (15 units) 2019, Downtown Superior (423 units) from 2019 – 2023, Discovery Multi-Family development (20 units) from 2019 -2020, Anderson Multi-Family development (62 units) 2020 - 2022, and Resolute Multi-Family development (98 units) 2019 - 2021. Minimal residential remodel and maintenance work will be on-going.

Commercial construction use tax – Over the five year planning horizon, new commercial developments are within Downtown Superior – specifically a hotel, an office complex and two retail pads (2020-2023). The Resolute property, adjacent to the Bell Flatiron apartment complex, is budgeted for two hotels and one retail pad (2019 – 2021).

Investment portfolios, generating interest income, are anticipated to yield 1.40% in 2019, with the average annual yield rising to 2.20% at the end of the five year planning horizon.

Landscape maintenance fees, used to fund enhanced landscaping efforts throughout Superior, are projected to remain the same during the five year planning horizon. The 2019 monthly fee structure is as follows:

- Single Family Detached $30.00
- Single Family Attached $25.00
- Apartment $20.00

No new taxes are proposed over the five year financial planning horizon.

Temporary property tax reductions are anticipated to continue. Projected property tax mill levies are noted below:

	2017	2018	2019	2020	2021	2022	2023
Town - General	7.93	7.93	7.93	7.93	7.93	7.93	7.93
Town - Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50
SMID - Operations and Debt	26.00	25.00	24.00	24.00	24.00	24.00	24.00
SMD2 Debt Service	5.20	5.025	-	-	-	-	-
SMD3 Debt Service	5.10	5.08	-	-	-	-	-

SMD1 fees increase five percent (5%) for sewer. The 2019 – 2023 financial projection calls for no water or storm drainage rate increases and yearly five percent rate increases for sewer. These sewer rate increases are needed to offset operating and maintenance capital increases (included unfunded Federal and State mandated projects), debt service payments and to reduce the general fund transfer to the sewer fund. New development, which would connect to the Town's utility systems, help tempers these increases. One-time utility system connection fees are increasing at an inflationary rate.

Expenses

The salary/merit/performance/longevity pool is budgeted for a 4% increase in 2019. Generally, for future financial planning, salary increases are budgeted at 5% and benefit increases at 6%. Annually the Town conducts a thorough analysis of Superior's pay and benefits and compares these results to other similar Colorado municipalities. This analysis is then the basis for any proposed changes to the Towns salary/benefit scale.

The rate of inflation/growth for general goods and services is estimated at a range between 0.0% and 4.5%. However, this inflation range can vary for the current budget year and the five-year financial plan.

Budgetary Basis. The Town of Superior uses a "cash basis" of budgeting for all fund types. Under the "cash basis" of budgeting transactions are recognized only when cash changes hands. Encumbrances and depreciation are not budgeted. Town expenses may not exceed the amounts appropriated.

Accounting Basis. All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenses are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Those revenues susceptible to accrual are sales taxes, property taxes, uses taxes and franchise tax.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgetary Basis vs. Accounting Basis. The basis of budgeting differs from the basis of accounting only by the assumptions that are made in regards to the timing of the recognition of revenues and expenditures. The budget assumes that all revenues and expenditures, as well as the associated cash, will be expended or received during the budget period. Conversely, the basis of accounting only recognizes revenues when measurable and available, and expenditures when incurred. Cash is not necessarily received or expended at the same time.

Other Strategic Plans

In addition to using the assumptions noted above to assist with the budget planning and development process, other strategic planning documents are utilized including:

Long-Term Financial Model – Staff actively maintains and the Board annually reviews a long-term financial model for all Town operations. Staff's financial planning extends beyond 20 years and the Board reviews Superior's fiscal model for the next five years. This long-term, financial planning tool is integral in the development of the Town's current budget and assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies

Comprehensive Plan – Updated most recently in 2012, this document is used to identify land uses and types of development on yet to be built Superior parcels. In addition to this planning document is a vision of Superior's Town Center site, created in 2007. In 2012, not only was the Comprehensive Plan updated, but the Town also worked cooperatively with the Downtown Superior land owners to approve a Planned Development zoning for this 80 acre site. Additionally, a sub-are plan, encompassing the northwest area of Superior will be completed in early 2019.

Open Space Summary Report and Recommendations – Adopted in 2005, this report evaluated and established a prioritization for acquisition of open space property, and recommends purchases and preservation efforts. This report is reviewed and updated annually by Superior's Open Space Advisory Committee.

Parks Recreation Open Space and Trails Master Plan – Adopted in 2005, the purpose of the master plan process is to obtain community input and present information about existing levels of service for parks, recreation, trails, and natural open space in the Town, as well as recommendations for development, delivery, and potential funding considerations for the future. The master plan proposes standards for levels of service to be achieved for parks and recreation facilities while trail and natural open space needs are addressed through guidelines based upon citizen desire and prioritizing acquisition and/or development in the community. This plan is also reviewed/updated annually by the Town's Parks Recreation Open Space and Trails Advisory Committee.

Infrastructure Maintenance Plan – Staff has established and continues to update a 20 year maintenance plan which will establishes an inventory of major public infrastructure including roadways, water/sewer lines, water/sewer plants, evaluates the condition of this inventory and assesses these assets, identifies a replacement schedule, and ultimately funds and construct the improvements.

Downtown Superior Plan/Vision/Model – Beginning in 2007, and completed in 2008, the Town Board completed its vision of a Town Center plan. This document identified the myriad of components the Town Board expected to see in a yet to be developed Town Center. The plan was used in discussion with potential Town Center developers. In 2012 the Town Board approved a Planned Development zoning for this 80 acre site. Then in 2013, the Town Board approved a Superior Town Center project, encompassing not only the original 80 acres but also an additional, roughly 80 acres of property. As a result of this plan, smart, targeted and financially sustainable building has begun in Downtown Superior.

Boulder County Countywide Coordinated Comprehensive Development Plan Intergovernmental Agreement – Adopted in 2003 and renewed in 2013, this agreement between Superior, Boulder, Boulder County, Louisville, Longmont, Lyons and Nederland identifies a coordinated comprehensive development growth plan for the aforementioned governmental entities.

Agreements with Louisville – Superior and its neighbor to the north, the City of Louisville, have entered into a number of agreements in a spirit of cooperation including:

- Interchange Improvement IGA – identifies future interchange improvements of this shared asset
- Revenue Sharing IGA – identifies adjacent properties in both communities, and stipulates that as these properties develop, sales tax revenues generated from the sites will be split between Superior and Louisville.
- Library Services IGA – identifies the delivery of library services by Louisville to Superior residents
- Emergency Potable Water Interconnect IGA – identifies that if either municipality requires potable water on emergency basis, that it will be provided by the other municipality to the extent they are able.\
- Emergency Sanitary Sewer Overflow IGA – identifies that if Superior requires sending emergency sanitary sewer overflows at its lift station to Louisville, Louisville will accept and treat these flows.

BUDGET AND FINANCIAL POLICIES

The Town uses a number of policies to assist with budget and fiscal management.

Budget Adoption Policy. The Town of Superior and its component units implement budgets by approving a series of resolutions and ordinances. Resolutions establish appropriations, fees, tax levies, and other mechanics necessary to execute a program for raising revenue and paying for services the Town government provides. Each resolution adopted to implement the 2018 budget is summarized below and attached in full at the end of each entity's tab:

Resolution R-51: A Resolution levying general property taxes for the year 2019 to help defray the costs of government for the Town of Superior.
Resolution R-52: A Resolution adopting a budget for the Town of Superior beginning January 1, 2019 and ending December 31, 2019.
Resolution R-53: A Resolution adopting a fee schedule for the Town of Superior beginning January 1, 2019 and ending December 31, 2019.
Ordinance O-7: An Ordinance appropriating sums of money to the various funds and spending agencies in the Town of Superior for the 2019 budget year.
Resolution SMD No. 1-6: A Resolution adopting a budget for the Superior Metropolitan District No. 1 for the 2019 budget year.
Resolution SMD No. 1-7: A Resolution adopting a new appendix A (Fees and Charges) to the rules and regulations for the Superior Metropolitan District No. 1 for the 2019 budget year.
Resolution SURA-2: A Resolution adopting a budget for the Superior Urban Renewal Authority for the 2019 budget year.
Resolution SMID-3: A Resolution adopting a budget and levying general property taxes for the Superior/McCaslin Interchange Metropolitan District for the 2019 budget year.

Budget Amendment Policy. Town of Superior expenses may not exceed the amounts appropriated, except in the case of an emergency or a contingency which was not reasonably foreseeable. Under such circumstances, the Board of Trustees may authorize the expense of funds in excess of the budget by voting in and adopting a resolution of the Town Board following proper notice. If the Town receives revenue that was unanticipated at the time of adoption of the budget, the Board of Trustees may authorize expense thereof by adopting a supplemental budget and an appropriation resolution after proper notice and hearing thereon. The transfer of budgeted and appropriated monies within a fund or between funds may be done only in accordance with state law.

Budget Monitoring Policy. Both the Town's annual budget and long term fiscal plan are continually monitored by all Town Departments, the Town Board, Superior's Advisory Committees/Commissions and Town citizens. Reports generated to assist with these reviews include weekly accounts payable detailed payment reports, monthly financial reports, quarterly financial statements, annual fiscal budget, and the comprehensive annual financial report. All of these reports are available on the Town's web page.

Cash/Investment Management Policy. Cash, temporarily idle during the year, is invested in Demand Deposits, Time Deposits, U.S. Treasuries, securities issued by U.S. Government Agencies and Instrumentalities, Bankers Acceptances, Commercial Paper, Certificates of Deposits, Repurchase Agreements, Guaranteed Investment Contract and Local Government Investment Pools.

The Town Board has adopted an investment policy which Town staff use to invest any available monies. The principal investment objectives are:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Diversification to avoid incurring unreasonable market risks.
- Attainment of a market value rate of return.
- Conformance with all applicable Town policies, State and Federal regulations.

Debt Management Policy. The policy which guides the Town in the issuance and management of debt includes:

- Confine long-term borrowing to capital improvements or capital projects that cannot be financed with current revenues.
- Repay bonds/notes/lease purchase obligations over a period less than or equal to the project's useful life.
- Maintain timely communications with bond ratings agencies and banks about the Town's financial condition.
- Fully disclose information on every financial report and bond prospectus.

The Town Municipal code does not have any specific debt limitations. TABOR requires voter approval on the issuance of governmental debt or multi-fiscal year obligations.

The Town's general policy is to cash finance projects when practicable. Issuance of debt is only considered after other funding options have been exhausted. The Board and Staff, with the assistance of the Town's financial advisor, manage and evaluate the need for new debt issues. Management of existing debt issues is performed by the Town's Finance Department.

The Town has one debt issue planned over the five year financial horizon:

- In 2020, debt in the amount of $3 million for a Wastewater Treatment Plant Headworks Reconstruction Project.

Financial Incentive Policy. As the Town looks for ways to bring in new business or enhance existing business, the Town may offer financial incentives to a business meeting one of three criteria: (1) Job Creation – a minimum of 25 new full-time equivalents (FTE), (2) Investment – a minimum of $10 million in new, taxable private sector investment, (3) Tax Generation – a minimum of $250,000 in new annual net revenues to the Town. It is the intent of this policy that the recipient of any financial incentive package or business assistance will meet or exceed the Town's current development standards.

Fund Balance/Reserve Policy.

It is the policy of the Board of Trustees to ensure the fiscal health of the community against unforeseen circumstances by maintaining fund balances at sufficient levels for operations to continue. Use of excess fund balance is intended only for one-time or non-recurring expenditures. Find below the Board approved reserve policy for each fund/operation in Superior.

Fund	Reserve Minimum	Reserve Maximum	Expenses
General	75%	100%	Grand Total Expenses excluding transfers between funds and fee-supported expenses.
Governmental Capital Improvement	Not applicable	Not applicable	Note: In the event of a catastrophe or lost revenues new capital projects would not be undertaken.
Landscape	10%	25%	Grand Total Expenses.
Open Space	15%	50%	Grand Total Expenses excluding transfers between funds, capital projects, and studies.
Conservation Trust	15%	75%	Grand Total Expenses excluding transfers between funds and capital projects.
SMID	50%	75%	Grand Total Expenses including debt service but excluding transfers between funds and capital projects.
Water Operations	75%	100%	Total operating expenses excluding debt service and pass-through revenues.
Sewer Operations	75%	100%	Total operating expenses excluding debt service and pass-through revenues.

Storm Operations	75%	100%	Total operating expenses excluding debt service and pass-through revenues.
Water Capital Improvement	Not applicable	Not applicable	Note: In the event of a catastrophe or lost revenues new CIP would be limited.
Sewer Capital Improvement	Not applicable	Not applicable	Note: In the event of a catastrophe or lost revenues new CIP would be limited.
Storm Capital Improvement	Not applicable	Not applicable	Note: In the event of a catastrophe or lost revenues new CIP would be limited.
Open Space Debt	None – consist with note covenants		
SMID Debt	None – consist with note covenants		
SURA Debt	None – consist with bond covenants		
SMD1 Debt	None – consist with note covenants		

Independent Audit Policy. The Town performs an annual audit of accounting systems, financial records, and transactions of all administrative departments of the Town by independent certified public accountants selected by and reporting to the Town Board.

Internal Control Policy. Internal accounting controls are designed to foster reasonable assurance regarding: (a) the safeguarding of assets against loss from unauthorized use or dispositions; and (b) maintaining the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance is based on two principles:

- The cost of a control should not exceed projected benefits to the received; and
- The evaluation of costs and benefits requires estimates and judgments by management.

Purchasing Policy. The Town uses this Board approved policy to provide guidance in an effort to set forth a standard of integrity and quality when purchasing goods and services, provide for the most efficient use of taxpayer's dollars, provide for timely purchases, and follow good business practices. In selecting product and service providers, the Town considers and weighs all of the following criteria: (1) Pricing, (2) Competition, (3) Quality, and (4) Environmentally preferable purchasing.

Revenue Policy. It is the Town's intent to have a diverse source of on-going revenues to pay for on-going expenses. These revenues include primarily sales/use taxes, property taxes, interest income and rates/fees/charges. One-time revenues (building use tax, utility system development fee revenues) are intended to fund one-time expenses, and not on-going operations.

GOVERNMENTAL FUNDS

General Fund. This fund accounts for the general obligations of the Town which are not required to be accounted for in another fund. The General Fund accounts for the majority of Town services. Sales tax, use tax, property tax, user fees, fines, permit fees, license fees, intergovernmental revenue and administrative charges are the sources of General Fund revenue. This is a major fund.

Special Revenue Funds. These funds account for the proceeds of specific revenue sources legally restricted to expenses for specified purposes. Special Revenue Funds are established by federal or state law or by municipal ordinance or resolution. These funds include:

Conservation Trust Fund – Accounts for the proceeds the Town receives from the Colorado State Lottery.

Open Space Fund – Accounts for the proceeds from the Town's 0.3% sales/use tax devoted to open space.

Open Space Debt Service Fund – Accounts for the bonds from the Town in order to preserve open space and natural areas.

Landscape Fee Fund – Accounts for the proceeds from a monthly special assessment on property for enhanced landscape maintenance within these areas.

Trash and Recycling Fund – Accounts for the proceeds from a monthly fee on residential property within Original Town, Sagamore, Ridge and Calmante for contracted trash and recycling within these areas.

Capital Improvement Funds. These funds account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Proprietary Funds).

Capital Improvement Fund - Accounts for the proceeds from the Town's 0.3% sales/use tax and other revenues devoted to capital projects.

OTHER DISTRICTS AND AUTHORITIES

These account for operations that: (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) the governing body had decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, management control, accountability, or other purposes. These funds include:

Superior Metropolitan District No. 1. This District provides water, waste water and storm water service to residents within the Town of Superior.

Water Fund – Operating and Capital accounts associated with the administration, supply, treatment, storage, distribution and capital acquisitions/improvements for the water operation. This is a major fund.

Waste Water Fund – Operating and Capital accounts associated with the administration, collection, treatment and capital acquisitions/improvements for the waste water operation. This is a major fund.

Storm Water Fund – Operating and Capital accounts associated with the administration, maintenance and capital acquisitions/improvements for the storm water operation. This is a major fund.

Superior Urban Renewal Authority. This authority facilitated the development of an eighty-acre retail center (Superior Market Place or SMP) and a 150+ acre mixed use site (Downtown Superior).

SMP Sales Tax Revenue Fund – This fund accounts for all non-dedicated sales tax revenue from the SMP SURA area. This is a major fund.

SMP Debt Service Fund – This fund accounts for the debt/additional obligation payments of the SMP SURA area.

Downtown Superior Property Tax Fund – This fund accounts for tax increment financing (TIF) property taxes within the Downtown Superior. These monies will then be distributed to the developer, Superior Town Center Metro Districts, Rocky Mountain Fire District and other taxing entities based on a cost sharing agreement. This is a major fund.

Superior / McCaslin Interchange Metropolitan District. This district accounts for the improvements to the McCaslin Boulevard/U.S. 36 interchange. The District consists of most of the commercial retail and office property south of the interchange.

DEPARTMENT/FUND/FUNCTION RELATIONSHIP

This table summarizes the relationship between Town departments and funds. In addition, the accounting functions used to summarize the operating expenses for each department are listed:

Department	Function	General Fund	Enterprise Fund
Legislative	General Government	X	
Judicial	General Government	X	
Clerk	General Government	X	
Administrative	General Government	X	
Finance	General Government	X	
Legal	General Government	X	
Public Safety	Public Safety	X	
Building Inspections	Building Inspections	X	
Parks, Recreation and Open Space	Parks, Recreation and Open Space	X	
Public Works and Utilities	Public Works	X	
Non-Departmental	General Government	X	
Library	General Government	X	
Water Administration	Water		X
Water Supply	Water		X
Water Treatment	Water		X
Water Storage and Distribution	Water		X
Water Non-Departmental	Water		X
Waste Water Administration	Waste Water		X
Waste Water Collection	Waste Water		X
Waste Water Treatment Plant	Waste Water		X
Waste Water Non-Departmental	Waste Water		X
Storm Water Administration	Storm Water		X
Storm Water Storm Drainage	Storm Water		X
Storm Water Non-Departmental	Storm Water		X

Budget Process

The Town of Superior's budget process is continual, involving citizens, constituent groups, advisory committees/commissions, the Board of Trustees and staff. The formal timeline for development of a budget generally begins in May and is completed in October with the adoption of next year's budget. A general budget calendar is noted below.

2019 BUDGET GENERAL CALENDAR

April, 2018	Goal setting session with Town Board to identify budget priorities. Update 2019 budget information and template.
May	Advisory Committees/Commissions meetings with staff on 2019-2023 budget proposals and provide input. Departments receive budget templates to develop 2019 operating and capital budgets.
June	Completion of 2019 revenue estimates by budget team. Departments return completed templates. Preliminary 2019 operating and 2019 – 2023 capital budgets submitted.
July	Hold individual Department Head meetings. Staffing plan updated.
August	Finalize 2019 operating budget and 2019 – 2023 capital plans with all management staff. Budget sent to Board of Trustees for review.
August 25	County Assessor provides preliminary certification for the total new assessed and actual values for taxable real property.
September	Formal Budget presentation to Board. Budget review work sessions with the Finance Committee/Board of Trustees.
October	Service descriptions, goals and performance measurements completed by all departments
October 8	Public hearing on 2019 Town & District Budgets including budget adoption and appropriation ordinances and resolutions.
October 15	Statutory deadline for presentation of preliminary budgets to Town & District Boards and publication of "Notice of Budget." C.R.S. 29-1-106(1)
December 1	County Assessor provides final certification for the total new assessed and actual values for taxable real property.
December 15	Statutory deadline for Town & District Boards to adopt 2019 Budgets and certify mill levy to County Commissioners.
January, 2019	Final budget available on Town's web page. Submission of budget document to GFOA for distinguished budget award. Submission of official budget to the State of Colorado Department of Local Affairs.

TABOR

The Taxpayer's Bill of Rights (TABOR) was adopted by Colorado voters in 1992 and enacted in 1993. This amendment acts as a revenue limitation measure on Colorado governments by requiring voter approval in advance for "any new tax, tax rate increase, mill levy above that of the previous year…or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district." Superior voters specifically exempted much of the Town's revenue from TABOR's limitation provisions during the 2000 general election. The passage of Ballot Issue 2A authorized the Town "to retain, and spend any and all amounts annually from any revenue sources other than ad valorem property taxes." TABOR continues to affect Superior in other ways:

Property Tax

TABOR limits the Town's property tax revenue growth to the annual percentage changes in the actual property valuations of the Town, the annual growth (new construction) of the Town, and inflation. The Town received voter approval in November, 2003 with the passage of Ballot Issue 2A to increase the mill levy by an additional 9.400 mills to a total mill levy authorization of 12.127 mills. Additionally with this 9.400 mill levy increase, voters agreed to exempt these revenues from any TABOR limitations. The 2019 property tax rate is 7.93 mills, which represents a temporary mill levy reduction of 4.197 mills (12.127 – 7.93).

Revenue

TABOR acts to limit total governmental revenue to the Town's rate of growth (measured in actual value of real property) plus inflation. Voters approved exempting Superior from this limitation.

Emergency Reserve

TABOR mandates Colorado governments maintain an emergency reserve of 3% and strongly restricts the use of this fund. Therefore, the Town maintains a higher emergency reserve that may be utilized in any appropriate situation. The additional emergency reserve of the Town does not preclude it from also designating a TABOR emergency reserve.

Debt Issuance

TABOR requires that the issuance of Governmental debt or multi-fiscal year obligations are voter approved.

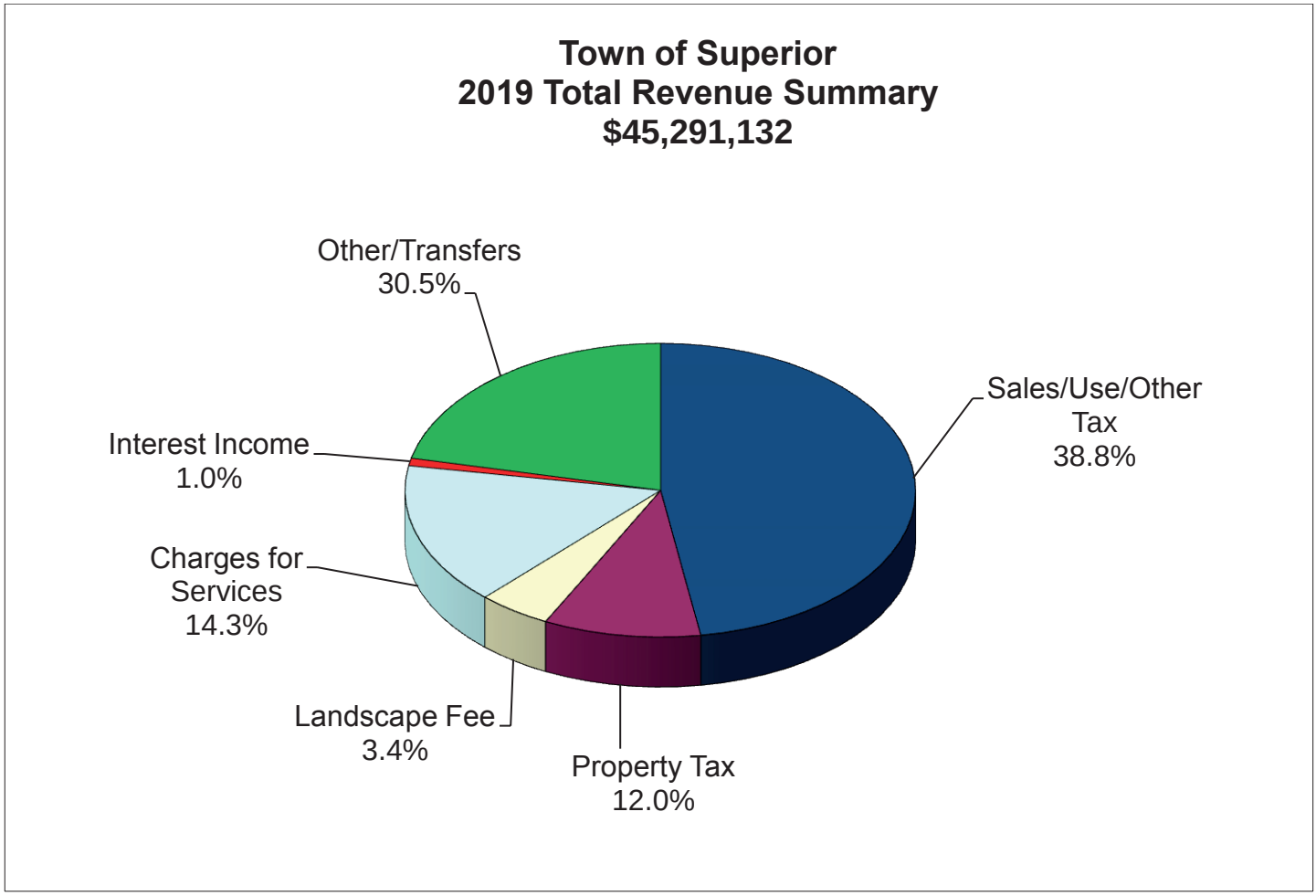
Revenue & Expense Summaries Tab

REVENUE & EXPENSE SUMMARIES

Superior's complicated governance system contains no less than four entities, all under the control in, one format or another, by the Board of Trustees. Summaries of the 2019 revenue and expense information for the entities (Town of Superior, Superior Metropolitan District No. 1, Superior Urban Renewal Authority, and Superior/McCaslin Interchange Metropolitan District) are highlighted. A detail of each fund as well as fund balance information then follows.

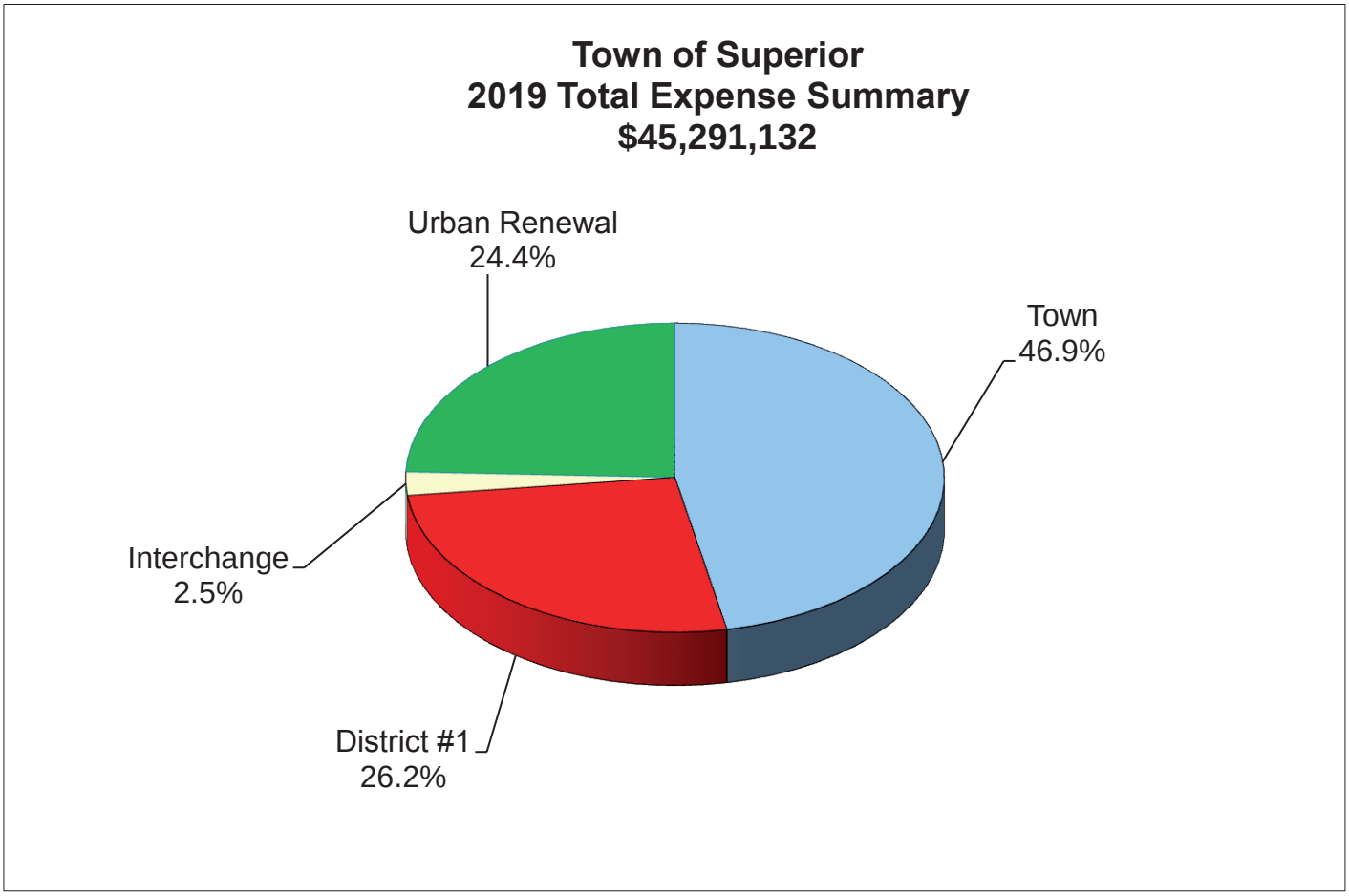
Town of Superior
2019 – 2023 Total Revenue Summary

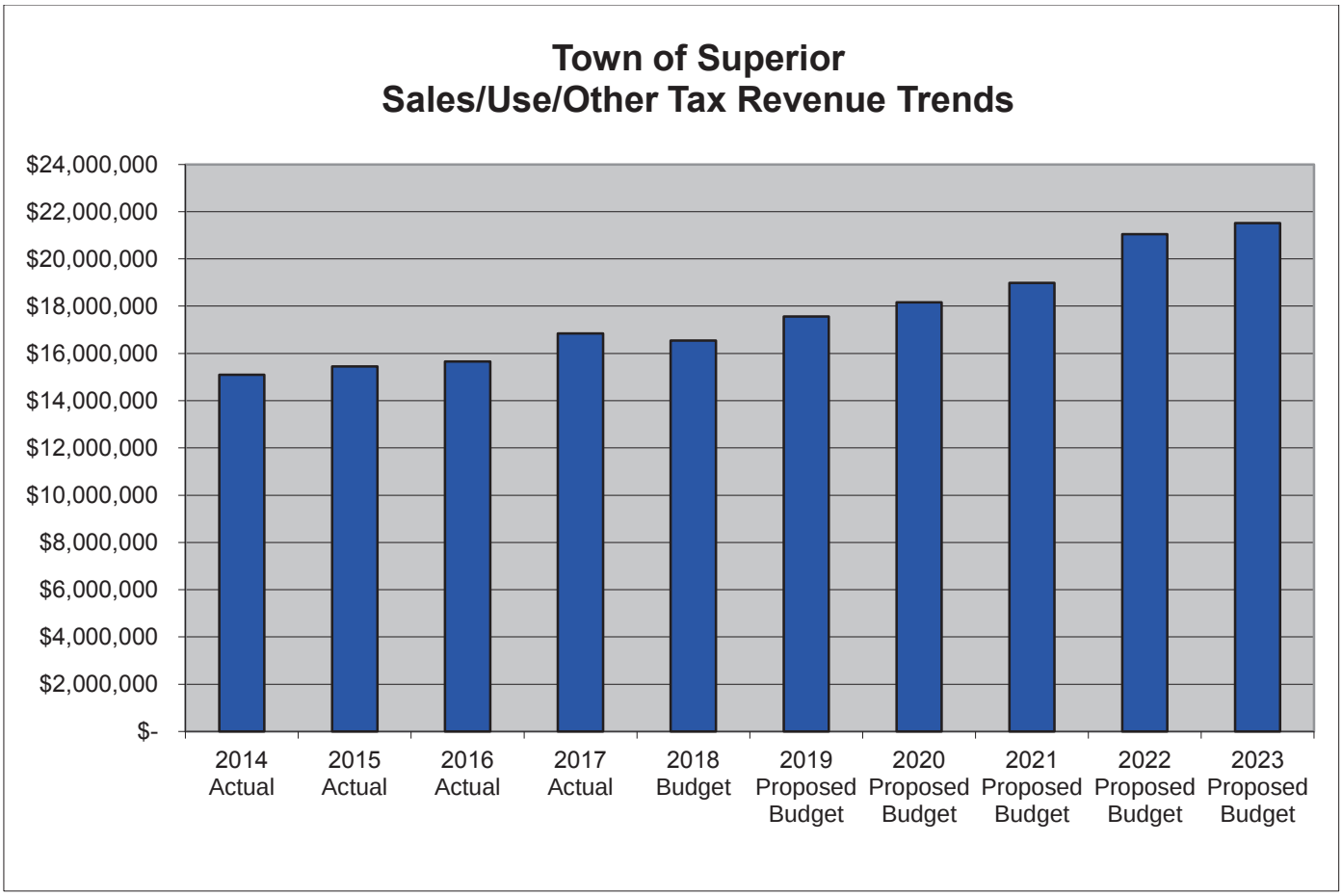
Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Sales/Use/ Other Tax	$16,842,605	$16,547,000	$17,567,000	$18,165,000	$18,980,000	$21,049,332	$21,520,000
Property Tax	3,889,896	5,926,600	5,433,000	5,951,000	6,380,000	6,899,000	7,383,000
Landscape Fee	1,489,522	1,534,000	1,535,100	1,588,500	1,629,300	1,658,700	1,702,500
Charges for Services	6,087,078	6,221,142	6,500,405	6,723,354	7,111,085	7,451,562	7,826,673
Interest Income	173,386	218,100	448,000	512,000	608,000	711,000	818,000
Other/ Transfers	7,651,148	9,638,611	13,807,627	8,309,467	11,045,907	3,907,745	5,768,121
	$36,133,635	$40,085,453	$45,291,132	$41,249,321	$45,754,292	$41,677,339	$45,018,294



Town of Superior
2019 – 2023 Total Expense Summary

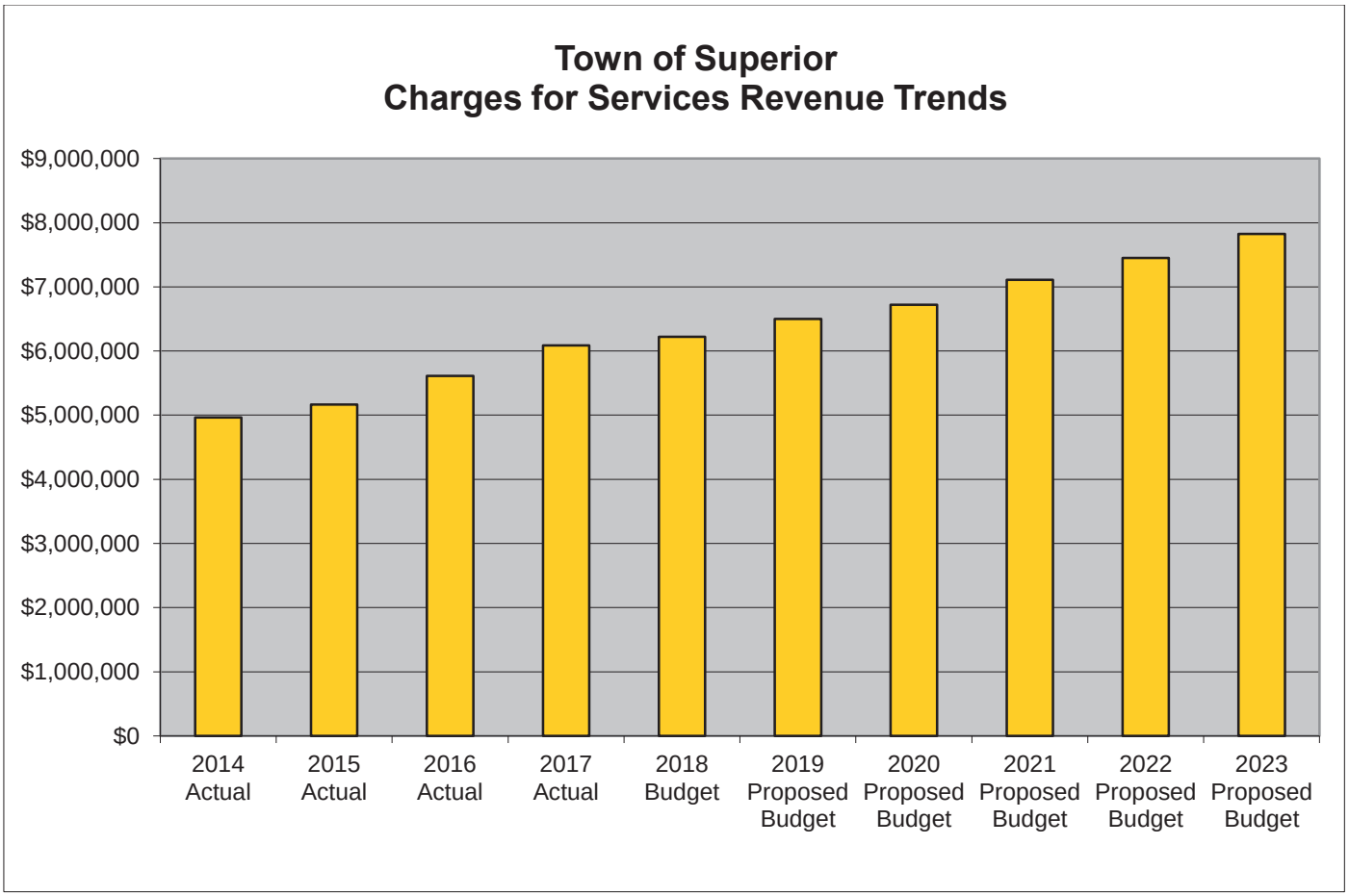
Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Town	$17,445,623	$19,192,894	$21,246,706	$19,979,261	$22,463,809	$20,944,787	$22,602,387
SMD #1	7,659,844	7,613,900	11,873,100	7,961,321	9,623,396	8,239,483	9,775,274
Interchange	1,520,598	2,081,000	1,108,326	1,269,739	951,087	1,069,401	992,633
Urban Renewal	9,507,570	10,248,500	11,063,000	12,039,000	12,716,000	11,423,668	11,648,000
	$36,133,635	$40,085,453	$45,291,132	$41,249,321	$45,754,292	$41,677,339	$45,018,294





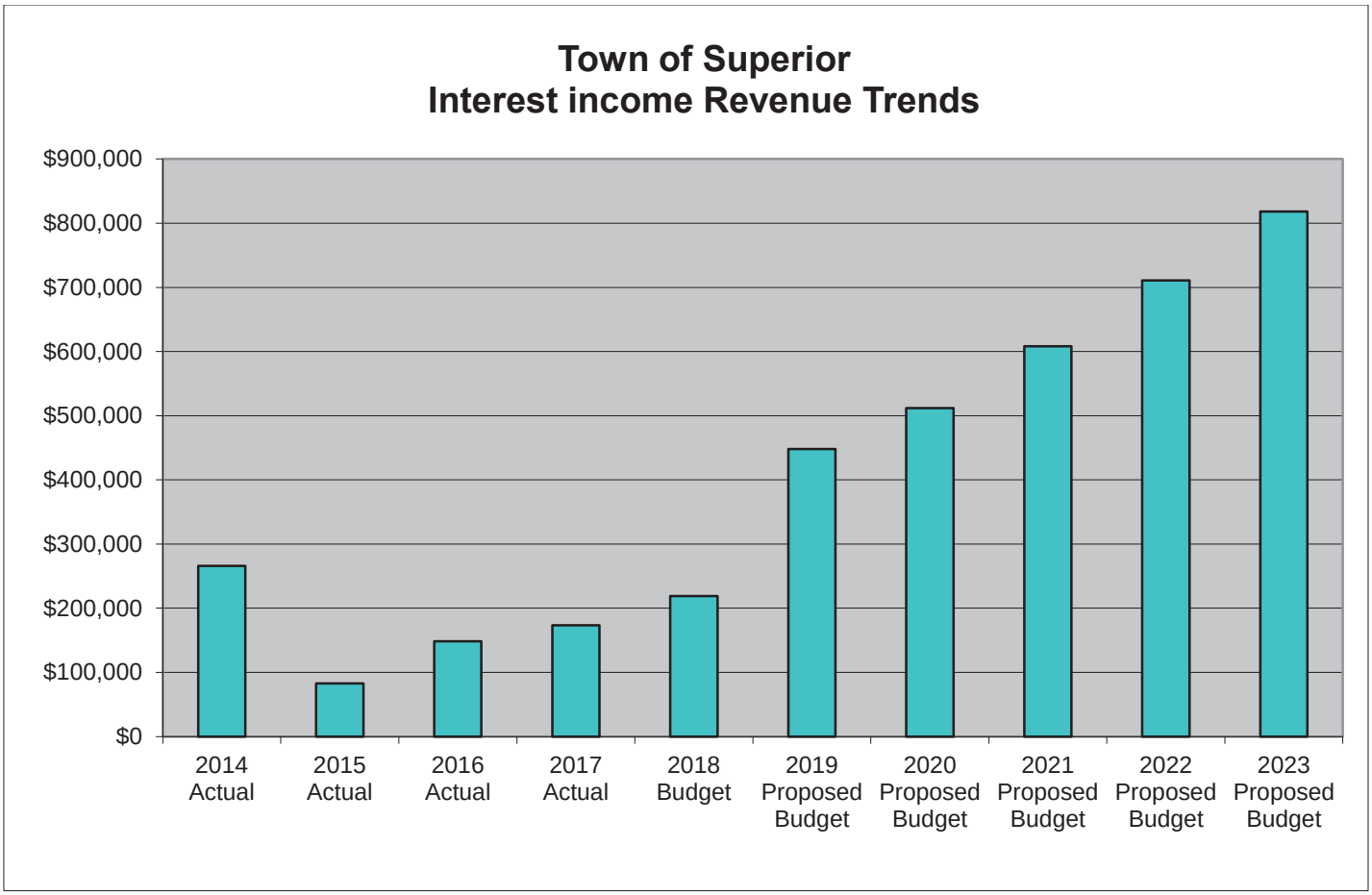
Revenue Trend Summary

Future increases in revenues will come from inflationary increases, along with continued building activity in Downtown Superior and throughout Town which will increase one-time revenues including building use tax in 2019 and beyond.



Revenue Trend Summary

Revenue growth in 2019 - 2023 includes an annual five percent waste water rate increase. There are no water or storm drainage service fee increases planned during the five year financial horizon. Revenue growth will also come from new customers to the water, waste water and storm drainage systems as Downtown Superior and other infill development continues to build out.



Revenue Trend Summary

The primary reason for changes in interest income revenue is a direct result of investment market conditions and the amount of funds invested during any given year. Interest rates have slowly risen over the past few years and are anticipated to continue slowly increase in future years. Even with the rising interest rates, interest income will continue to be a minimal revenue source for the Town.

Major Revenue Sources

General Fund

Property Tax - A general property tax is levied on all real property at an annual specified mill levy. The State assesses property at 7.20% of total value for residential and 29% for commercial property. The Town's 2019 mill levy rate is 7.930, including a temporary property tax credit of 4.197 mills. The Town has authorization to assess up to 12.127 mills. Library Services property tax is levied at 1.500 mills.

Sales/Use Tax/Other - Sales and use tax revenue is and will continue to be a significant portion of Town revenue. This includes sales taxes generated from retail stores and restaurants within town, revenue from the sale of utilities, taxes generated from some deliveries to locations within Town (including to some degree on-line/internet purchases), and use taxes collected from purchases of new vehicles and construction materials. The Town's total sales tax rate is 3.46%, and the total use tax rate is 3.3%.

Highway Users Tax, Road and Bridge Fees - These revenues are collected from other governmental agencies including the State of Colorado and Boulder County.

Cable TV/Public Service Franchise - These revenues are collected from cable companies and any other public services which use the right-of-way in Town. By law, municipalities are allowed to collect up to 5% franchise fee from these users, and companies may pass these fees on to their customers.

Licenses and Permits - These revenues include Business Licenses, Liquor Licenses, Building Permits, Plan Check Fees and Automobile Registration fees.

Intergovernmental - These revenues are received from other governmental entities such as the State of Colorado. Revenues include, among others, reimbursement from Colorado State Department of Transportation for traffic signal maintenance.

Charges for Services - Charges include Development Review fees, revenues generated from facility use, Administrative Fees, and Court Costs and Fees.

Fines and Forfeits - These revenues are generated from Municipal Court Fines for vehicle violations, ordinance infractions and parking violations.

Miscellaneous - Other revenues are included in this category, comprising of Interest Earnings, Leases, Renewable Energy Credit Payments (from the Town's photovoltaic systems), Contributions, Grants, Asset Sales and other one-time revenue sources.

Use of / (Addition to) Fund Balance - Reserves include unreserved fund balances. Use of reserves was not required in the 2019 budget.

Water Fund

Water Service Fees – These revenues are generated from water usage charges. The Town has a five tier, increasing block, rate structure for water usage. No fee increases in 2019.

Irrigation Service Fees - These revenues are generated from irrigation water used by customers. No fee increases in 2019.

Other Charges for Services - Other revenues are included in this category and comprise of connection/tapping/meter installation fees, transfer and late fees, and construction meter and water fees.

Miscellaneous - Other revenues are included in this category and comprise of Interest Earnings and other one-time revenue sources.

Transfers from General Fund – These transfers come from an agreement with the Town to share sales and use taxes. The transfer from the General Fund is used to assist with debt service payments. No monies are anticipated to be transferred in 2019 or during the five year financial planning period.

Use of / (Addition to) Fund Balance - Reserves include unreserved fund balances. The planned use of reserves was not required in the 2019 budget.

Waste Water Fund

Sewer Service Fees – These revenues are generated from a monthly sewer charge to all customers connected to the system. The fee increase in 2019 is 5% for all residential and commercial customers.

Miscellaneous - Other revenues are included in this category and comprise of Interest Earnings and other one-time revenue sources.

Transfers from General Fund – These transfers come from a revenue share agreement with the Town to share sales and use taxes. The transfer from the General Fund is used to assist with debt service payments. No monies are anticipated to be transferred in 2019 or during the five year financial planning period

Use of / (Addition to) Fund Balance - Reserves include unreserved fund balances. The planned use of reserves is anticipated in the 2019 budget for capital expenditures.

Storm Water Fund

Storm Drainage Service Fees - These revenues are generated from a monthly storm water charge to all customers. There is no fee increase in 2019.

Miscellaneous - Other revenues are included in this category and comprise of Interest Earnings and other one-time revenue sources.

Use of / (Addition to) Fund Balance - Reserves include unreserved fund balances. The planned use of reserves was not required in the 2019 budget for capital expenditures.

Open Space Fund

Open Space Sales/Use Tax – 0.3% sales and use tax. This includes sales taxes generated from retail stores and restaurants within town, revenue from the sale of utilities, taxes generated from some deliveries to locations within Town, and use taxes collected from purchases of new vehicles and construction materials.

Interest Income - Interest earnings from cash balances in the fund.

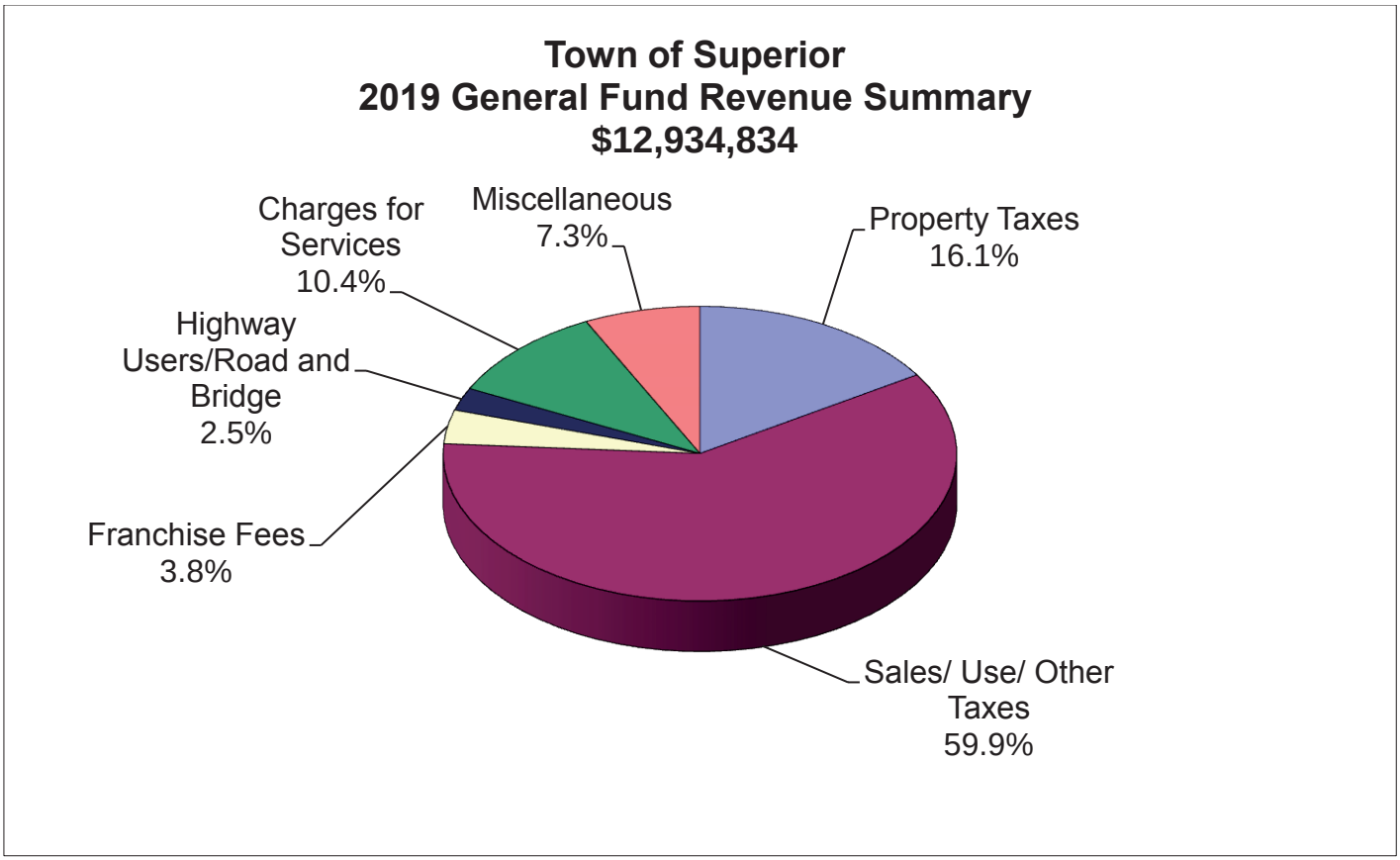
Use of / (Addition to) Fund Balance - Reserves include unreserved fund balances. Use of reserves was not required in the 2019 budget.

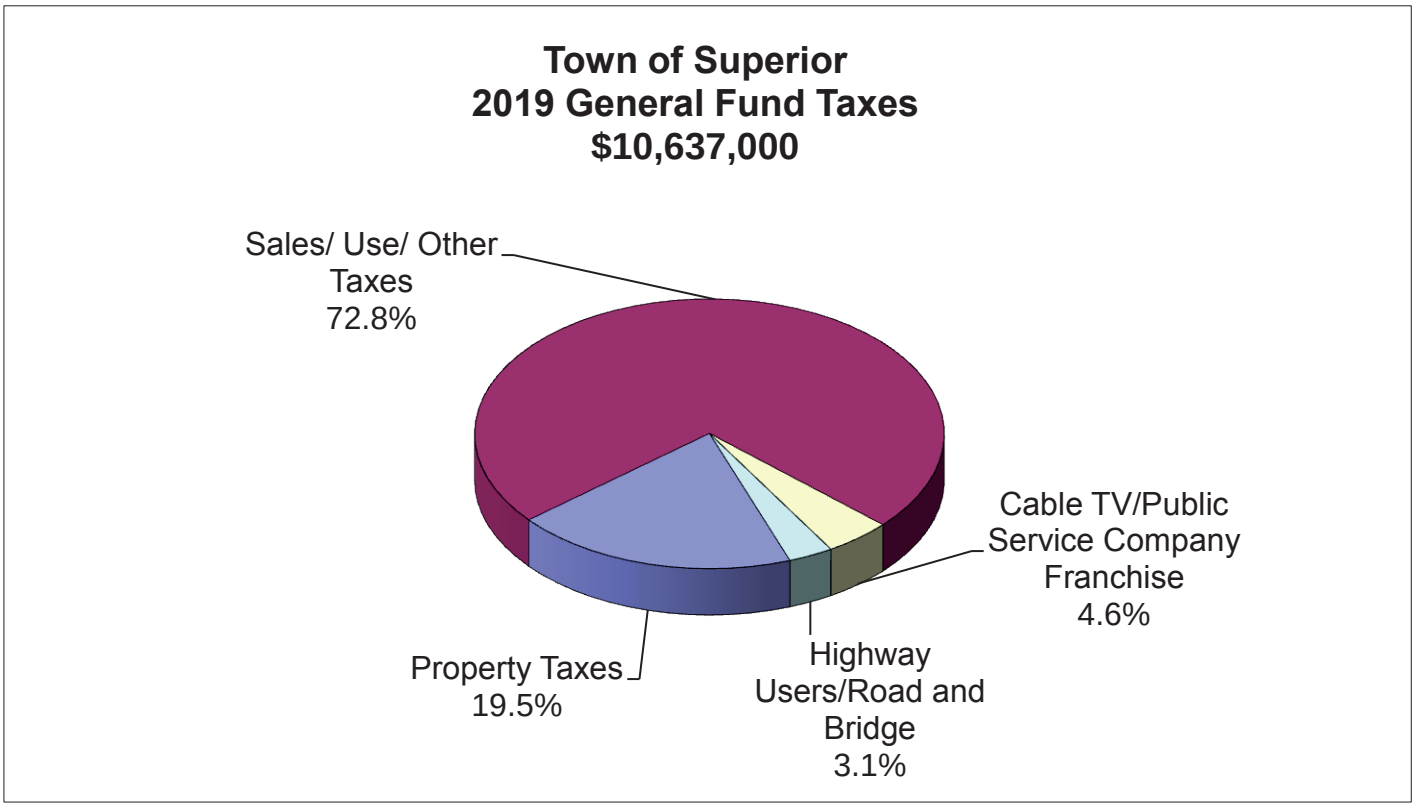
Town of Superior
2019 - 2023 General Fund Revenue

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Property Taxes	$1,836,765	$2,075,000	$2,075,000	$2,035,000	$2,065,000	$2,045,000	$2,070,000
Sales/ Use/ Other Taxes	7,393,079	7,204,000	7,749,000	7,962,000	8,452,000	10,346,332	11,097,000
Franchise Fees	470,002	495,000	485,000	490,000	495,000	500,000	505,000
Highway Users/Road and Bridge	328,029	328,000	328,000	328,000	328,000	328,000	328,000
Licenses and permits	791,660	813,500	877,500	888,500	1,179,500	630,500	681,500
Charges for Services	1,144,486	1,157,398	1,348,897	1,393,468	1,554,935	1,718,382	1,886,893
Fines and Forfeits	156,714	225,000	205,000	205,000	205,000	205,000	205,000
Miscellaneous	88,414	102,750	172,000	175,000	194,000	218,000	258,000
Use of / (Addition to) Fund Balance	(198,691)	(182,601)	(305,563)	(117,181)	(373,051)	(1,039,435)	(824,585)
	$12,010,458	$12,218,047	$12,934,834	$13,359,787	$14,100,384	$14,951,779	$16,206,808

Revenue Summary

2019 revenues are projected to increase by approximately $800,000. The majority of the increase comes from sales and use taxes. Charges for services contribute to the increase with new Hotel Occupancy Fee revenues.


Town of Superior
2019 General Fund Revenue Summary
$12,934,834
Charges for Services 10.4%
Miscellaneous 7.3%
Property Taxes 16.1%
Highway Users/Road and Bridge 2.5%
Franchise Fees 3.8%
Sales/ Use/ Other Taxes 59.9%


Town of Superior
2019 General Fund Taxes
$10,637,000
Sales/ Use/ Other Taxes 72.8%
Cable TV/Public Service Company Franchise 4.6%
Property Taxes 19.5%
Highway Users/Road and Bridge 3.1%

Town of Superior
2019 – 2023 General Fund Expense

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Legislative/Clerk	$180,164	$232,889	$224,904	$258,530	$248,282	$276,679	$263,491
Administrative	859,216	1,092,559	1,112,988	1,157,687	1,202,138	1,246,961	1,299,781
Finance	733,584	786,775	805,827	843,950	885,081	930,322	976,786
Legal Services/Judicial	232,383	302,409	283,676	291,633	302,272	310,997	319,118
Public Safety	1,512,545	1,632,474	1,731,142	1,935,478	2,152,783	2,253,976	2,319,593
Building Inspections	423,553	589,952	652,810	654,562	861,987	482,695	521,598
Parks, Rec. and Open Space	1,861,919	1,935,743	2,090,828	2,199,796	2,319,001	2,464,419	2,584,804
Public Works & Utilities	1,813,664	1,910,046	1,982,059	2,126,398	2,171,658	2,265,838	2,411,743
Library	291,655	328,000	328,000	323,000	328,000	323,000	328,000
Non-Departmental	4,101,775	3,407,200	3,722,600	3,568,753	3,629,182	4,396,892	5,181,894
	$12,010,458	$12,218,047	$12,934,834	$13,359,787	$14,100,384	$14,951,779	$16,206,808

Expense Summary

Legislative. This category funds the Board of Trustees' programs such as lobbying. The Board's compensation, supplies, training and travel and grant/relief program funding are also accounted for in this fund. The budget has a slight decrease in 2019, the result of a decrease in the supplies line for new Board IPads.

Clerk. An overall decrease for 2019 is reflected in this department, attributed to a decrease in election expenses.

Administrative. This department is responsible for directing Finance, Law Enforcement, Building Inspections, Code Enforcement, Trash and Recycling, Planning, Engineering, Parks, Recreation and Open Space and Public Works and Utilities. Much of the Town's miscellaneous work such as municipal projects, development review, intergovernmental relations and work for the Board of Trustees is accomplished by this department. There's an overall increase in the budget. The economic development program will increase and the will be a decrease in the regular salaries line as a position was moved to the Parks department. Other expenses show slight inflationary increases throughout the budget.

Finance. An overall increase for 2019 is reflected in this department, attributed to inflationary increases throughout the budget.

Legal Services. This category includes expenses for general services and litigation legal services. The budget will be lower in 2019 with the some one time services (Franchise Fee negotiations) being eliminated.

Judicial. This department covers the costs of operating the municipal court for the Town. Operating expenses will increase in 2019 as a result of inflationary increases within the budget.

Public Safety. The budget includes costs for law enforcement, and dispatching services. The Town has an agreement with the Boulder County Sheriff to provide municipal law enforcement services. Rocky Mountain Fire Authority provides fire service in the Town and pays for these services with a separate property tax mill levy. The Public Safety budget increased with the addition of new directed traffic control in the budget.

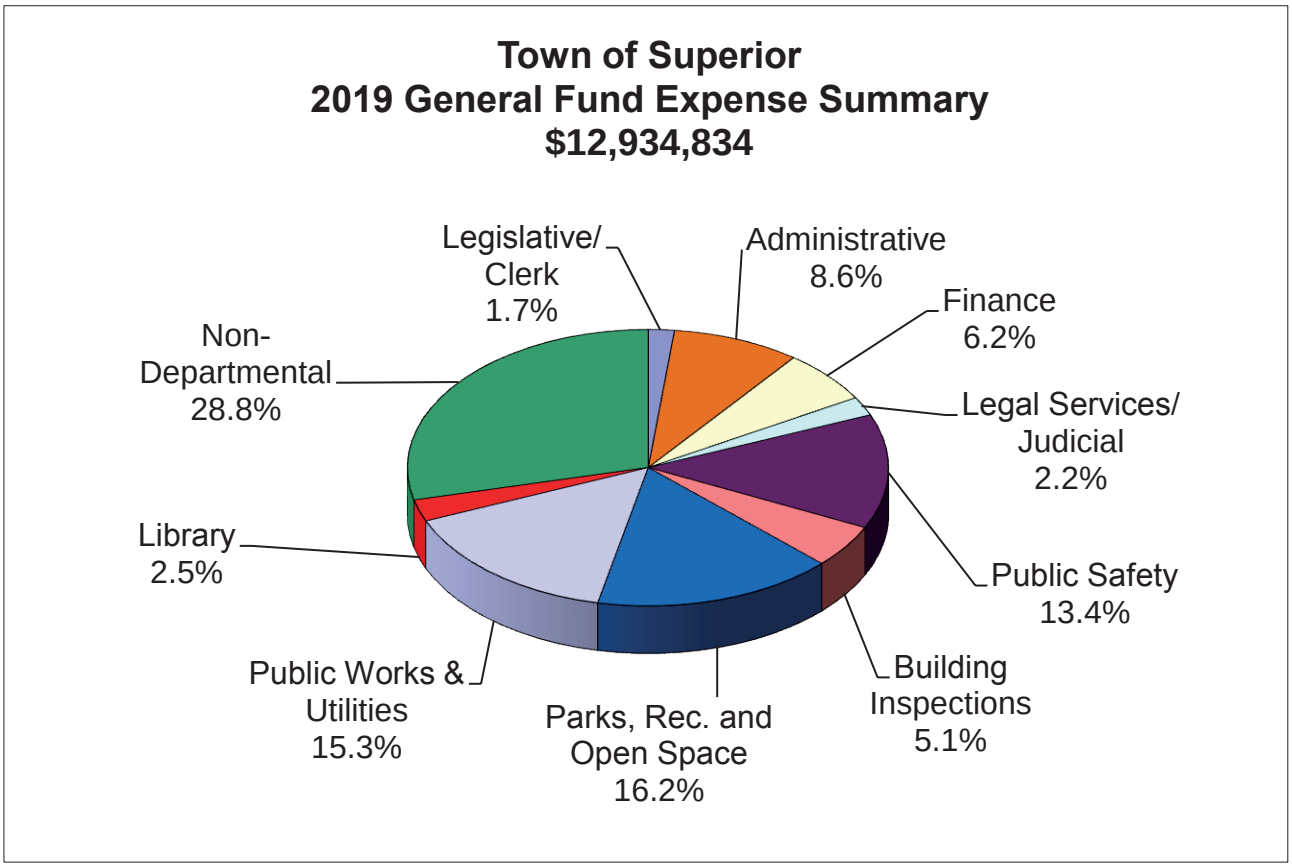
Building Inspections. The budget in 2019 will rise, because of increased building activity. Building inspection services are fully covered by building permit and plan check revenue.

Parks, Recreation and Open Space. The 2019 budget is increasing, due to the reclassification on a position from the Administrative department and inflationary adjustments in salary/benefits and many other budget lines.

Public Works and Utilities. An overall increase for 2019 is reflected in this department, attributed to inflationary increases throughout the budget.

Library. The department budget will remain the same in 2019. This budget is based on property valuations.

Non-Departmental. The primary expense is a transfer to the Capital Improvement Program (CIP) Fund. The increase in the 2019 budget comes from this transfer.

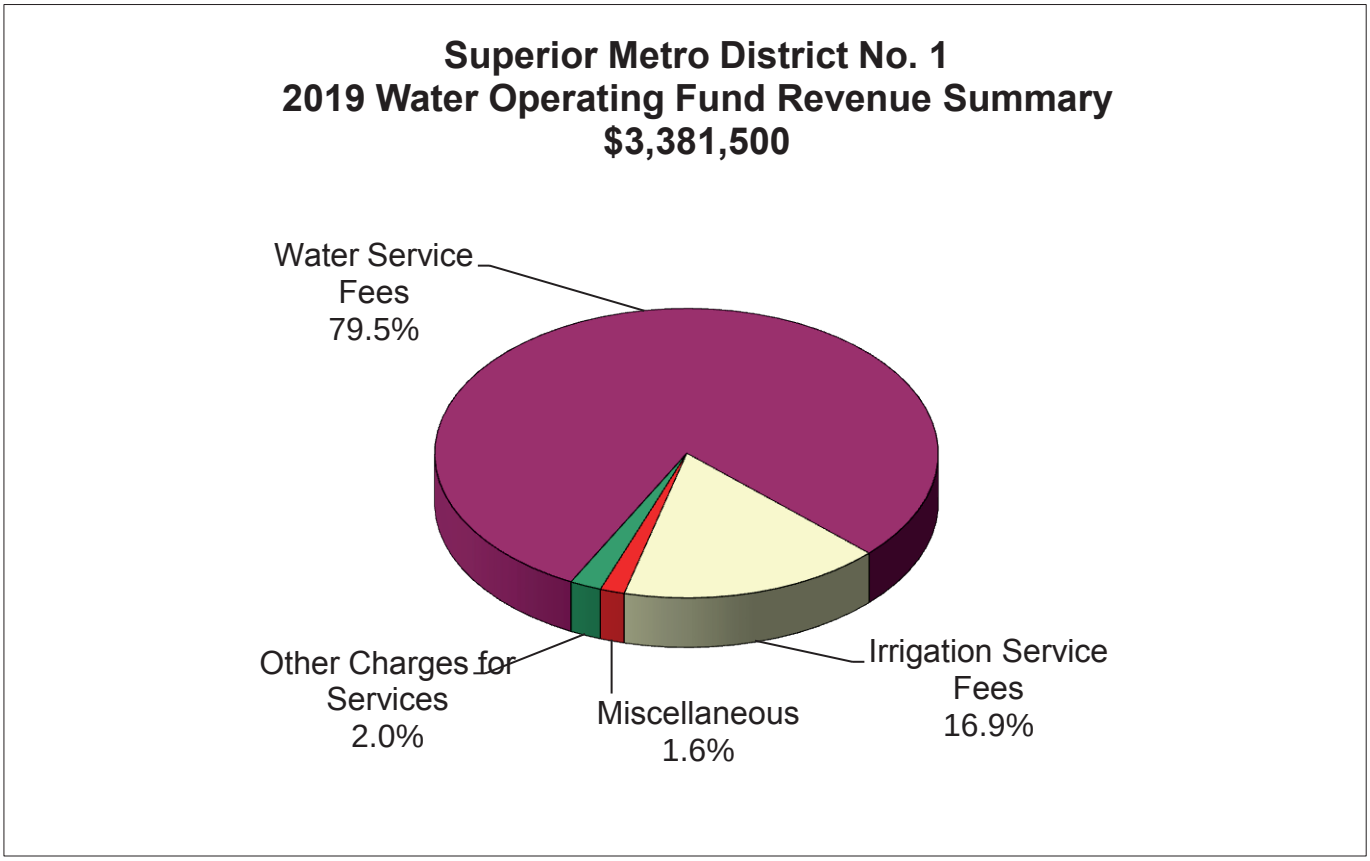


Superior Metro District No. 1
2019 - 2023 Water Operating Fund Revenue

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Water Service Fees	$2,578,243	$2,655,000	$2,690,000	$2,734,000	$2,771,000	$2,801,000	$2,845,000
Irrigation Service Fees	570,948	560,000	570,000	580,000	590,000	600,000	610,000
Other Charges for Services	96,565	65,400	68,500	59,500	52,500	46,500	46,500
Miscellaneous	47,493	49,000	53,000	56,000	58,000	61,000	64,000
Use of / (Addition to) Fund Balance	690,304	-	-	58,831	-	-	-
	$3,983,553	$3,329,400	$3,381,500	$3,488,331	$3,471,500	$3,508,500	$3,565,500

Revenue Summary

Water and Irrigation Service Fees make up the majority of this revenue. Rates will not increase in 2019. No fee increases are planned through 2023. Revenue increases come from new development in Town, resulting in new connections/customers to the utility.

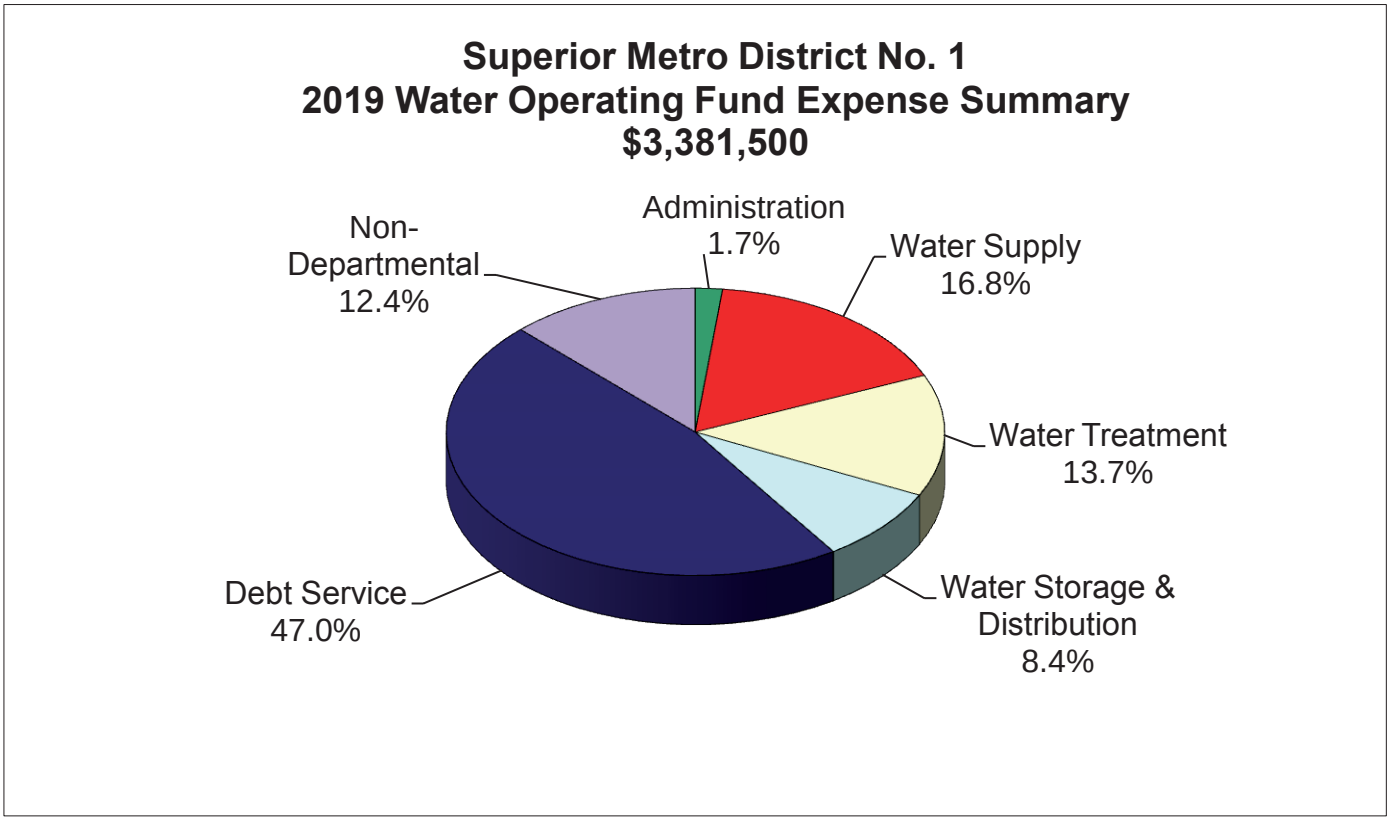


Superior Metro District No. 1
2019 - 2023 Water Operating Fund Expense

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Administration	$31,123	$38,900	$59,650	$39,280	$38,793	$39,815	$39,595
Water Supply	513,076	542,300	567,800	697,722	653,076	677,325	702,432
Water Treatment	1,213,997	454,939	463,039	457,683	434,364	448,726	463,600
Water Storage & Distribution	258,915	264,900	284,350	285,209	287,998	292,739	303,950
Debt Service Payments	1,584,926	1,590,085	1,587,892	1,589,826	1,586,653	1,587,607	1,588,025
Non-Departmental	381,516	438,276	418,769	418,611	470,616	462,288	476,898
	$3,983,553	$3,329,400	$3,381,500	$3,488,331	$3,471,500	$3,508,500	$3,565,500

Expense Summary

The Water operating fund's expense budget increased for 2019 as a result of slightly higher expenses in the administration, water supply and water treatment.

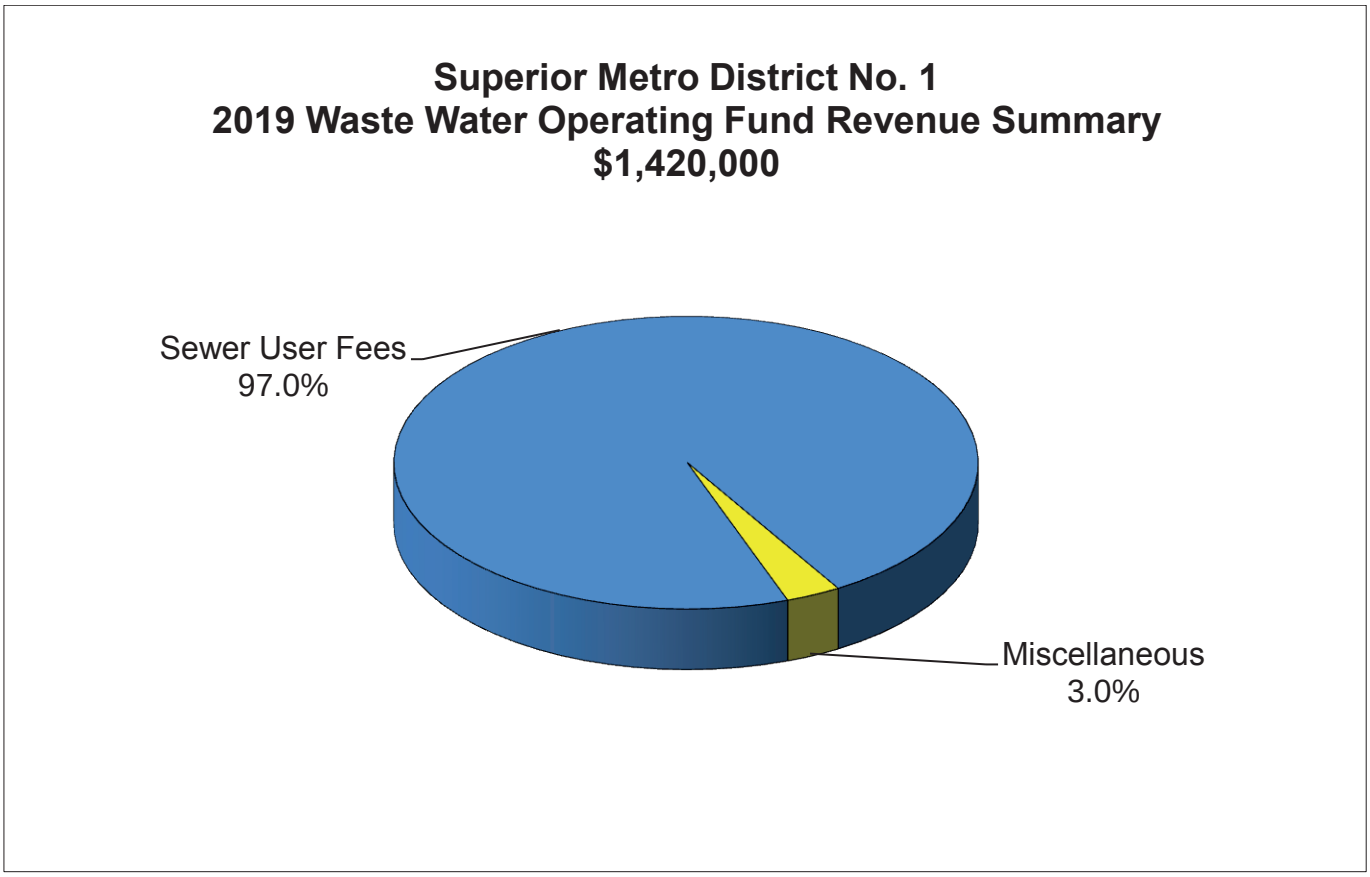


Superior Metro District No. 1
2019 - 2023 Wastewater Operating Fund Revenue

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Sewer Service Fees	$1,293,795	$1,355,000	$1,377,000	$1,491,250	$1,598,250	$1,712,000	$1,839,000
Miscellaneous	37,640	38,000	43,000	45,000	47,000	49,000	52,000
Transfer from General Fund	23,386	-	-	-	-	-	-
Use of / (Addition to) Fund Balance	436,772	-	-	-	-	-	-
	$1,791,593	$1,393,000	$1,420,000	$1,536,250	$1,645,250	$1,761,000	$1,891,000

Revenue Summary

Sewer user fees are increasing 5% in 2019. .The budget is higher in 2019 because of the increase in fees and new connections to the system.

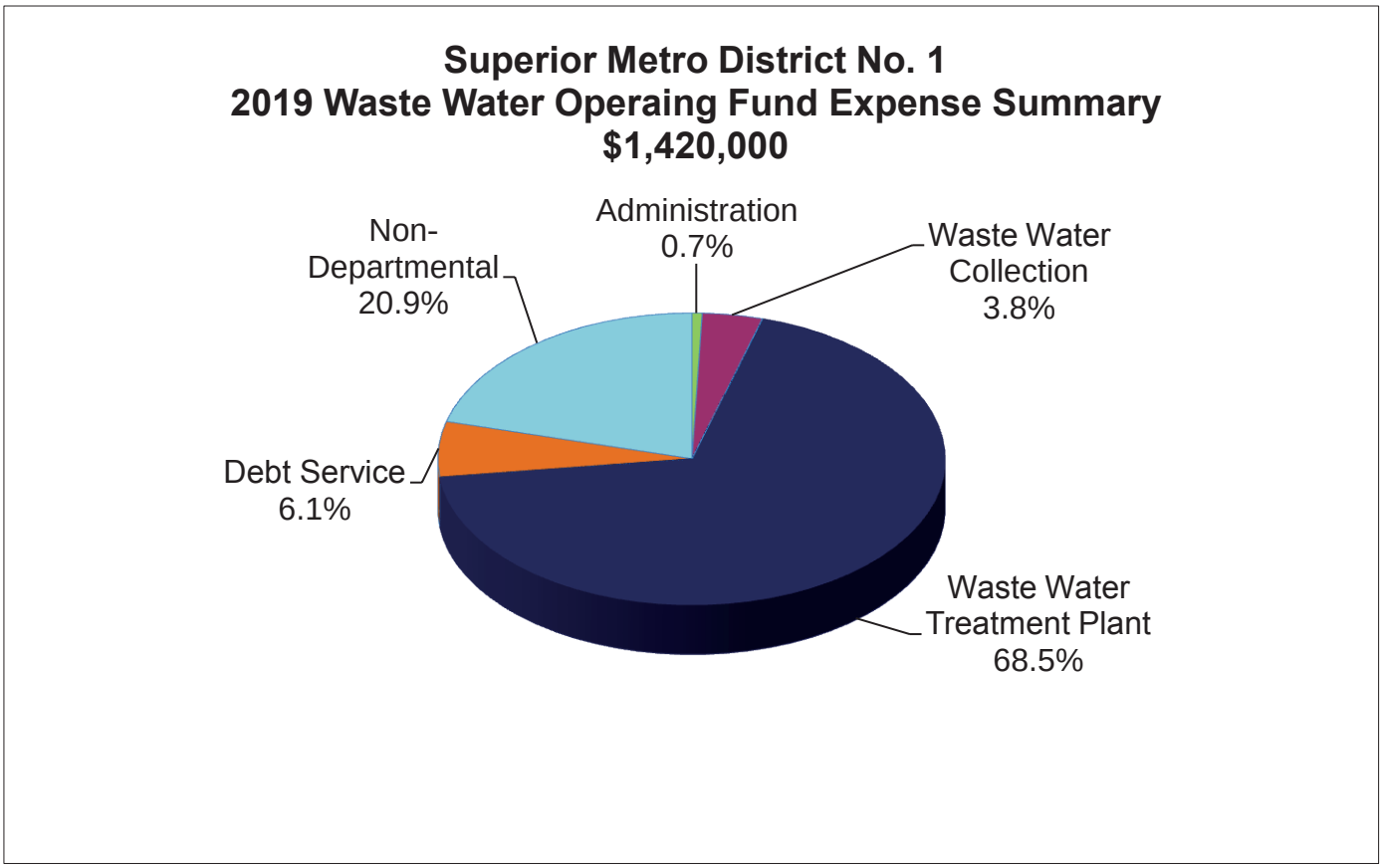


Superior Metro District No. 1
2019 - 2023 Wastewater Operating Fund Expense

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Administration	$4,680	$8,540	$9,190	$8,944	$8,626	$9,213	$9,054
Waste Water Collection	573,168	55,500	54,500	56,105	57,763	59,477	61,248
Waste Water Treatment Plant	916,403	957,439	972,689	1,008,518	1,006,771	1,043,637	1,081,989
Debt Service Payments	86,962	87,121	87,001	87,107	86,933	86,986	87,008
Non-Departmental	210,380	284,400	296,620	375,576	485,157	561,687	651,701
	$1,791,593	$1,393,000	$1,420,000	$1,536,250	$1,645,250	$1,761,000	$1,891,000

Expense Summary

This fund reflects an overall increase from 2018 as a result of inflationary increases within the budget.

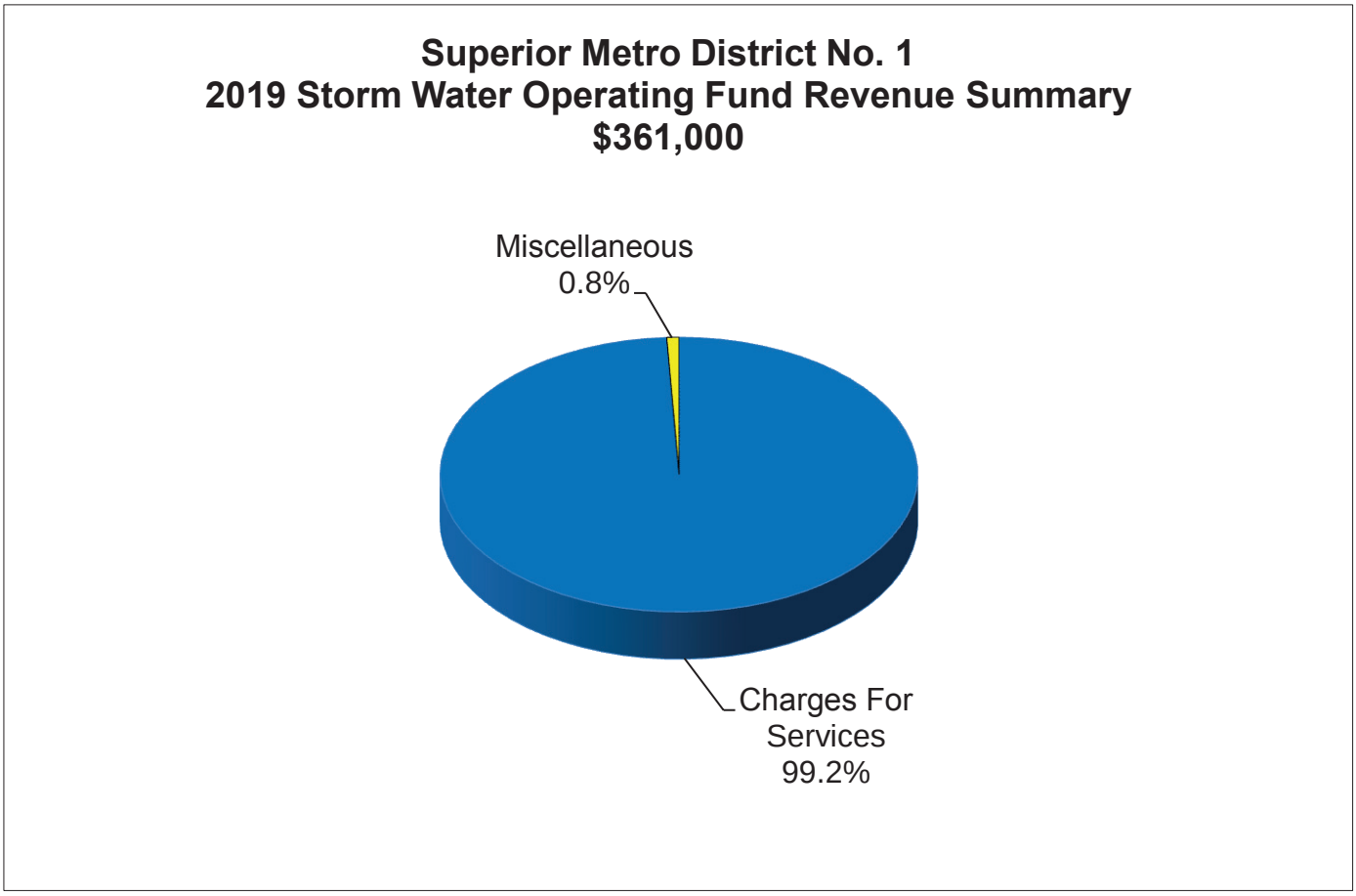


Superior Metro District No. 1
2019 - 2023 Storm Water Operating Fund Revenue

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Storm Drainage Service Fees	$349,111	$354,000	$358,000	$363,000	$368,000	$371,000	$375,000
Miscellaneous	757	2,000	3,000	3,000	4,000	4,000	5,000
Use of / (Addition of) Fund Balance	310,328	-	-	-	-	-	-
	$660,196	$356,000	$361,000	$366,000	$372,000	$375,000	$380,000

Revenue Summary

Storm Drainage Service Fees will remain the same in 2019 for both the Coal Creek and Rock Creek drainage basins. There are no planned fee increases through 2023. The increase in service fee revenues comes from additional customers being added to the system.

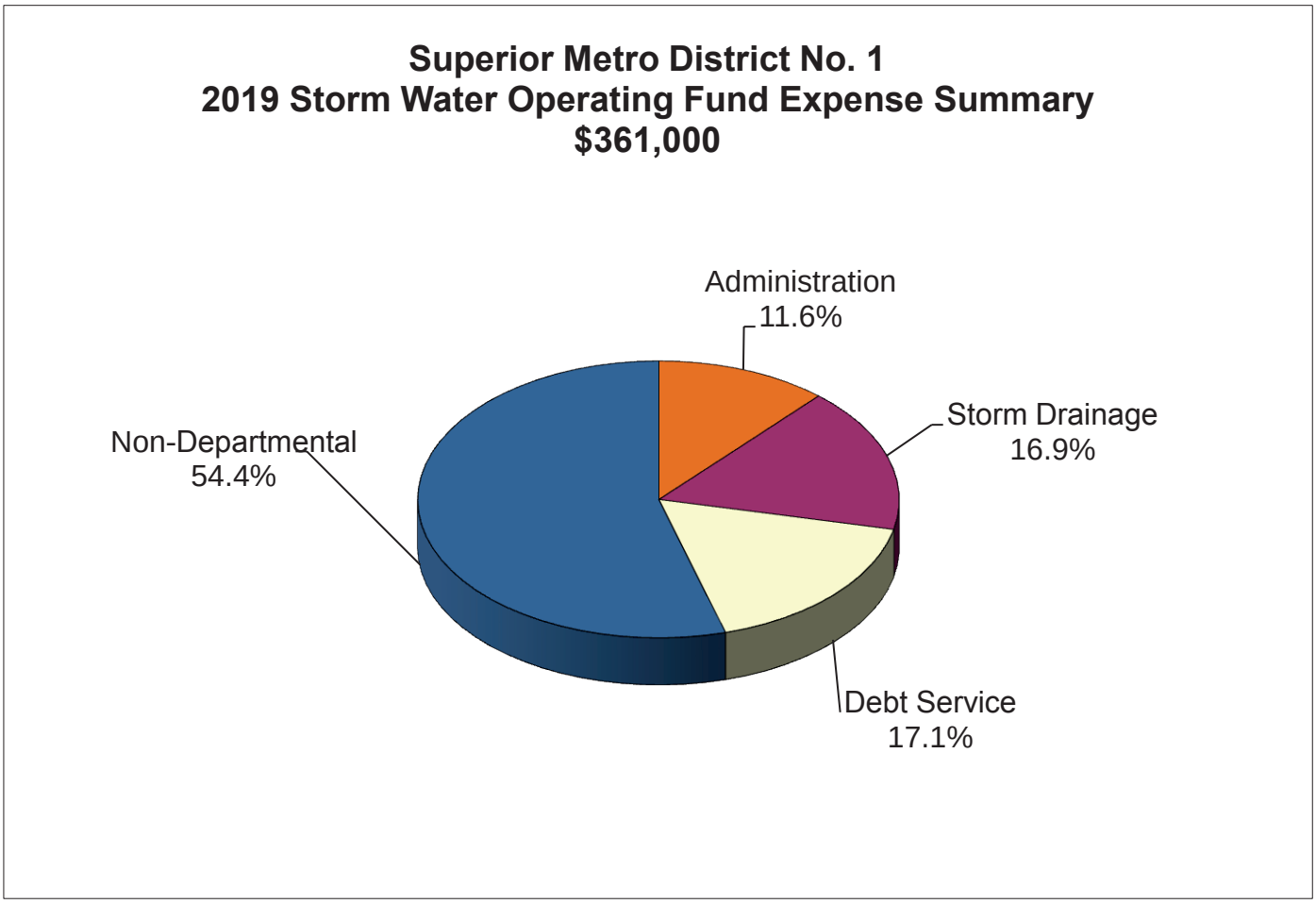


Superior Metro District No. 1
2019 - 2023 Storm Water Operating Fund Expense

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Administration	$33,309	$30,660	$41,760	$42,155	$42,524	$43,818	$44,388
Storm Drainage	427,327	76,000	61,000	62,830	64,716	66,657	68,657
Debt Service Payments	61,620	61,733	61,647	61,722	61,600	61,637	61,653
Non-Departmental	137,940	187,607	196,593	199,293	203,160	202,888	205,302
	$660,196	$356,000	$361,000	$366,000	$372,000	$375,000	$380,000

Expense Summary

This fund's budget has increased in 2019. The increase is attributed to higher administration expenses.



Town of Superior
2019 - 2023 Total Capital Fund Revenue Summary

Governmental Capital Improvement Revenue (42)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1300	Sales, Non SURA	$230,611	$217,000	$245,000	$250,000	$255,000	$260,000	$265,000
31-1301	Sales, SURA	655,270	668,000	700,000	720,000	740,000	760,000	785,000
31-1310	Vehicle Use Tax	91,960	75,000	77,500	80,000	82,500	85,000	87,500
31-1320	Bldg Use Tax	71,892	65,000	75,000	80,000	105,000	55,000	55,000
36-6100	Interest Income	1,474	6,000	10,000	10,000	10,000	10,000	10,000
36-6300	Grant Revenue	157,300	-	-	-	-	-	-
36-6600	Misc.	77,135	30,000	50,000	30,000	30,000	30,000	30,000
36-6700	Sale of Assets	2,913	-	-	-	-	-	-
36-6840	Park Fee	3,000	93,000	234,000	595,000	54,000	-	-
36-6841	School Impact Fee	48,510	25,000	104,000	115,000	66,000	36,750	-
36-6843	Public Facility Fee	3,936	5,000	5,000	5,000	5,000	-	-
36-6910	Transfer from General Fund	2,600,000	2,150,000	2,750,000	2,350,000	2,450,000	3,400,000	4,075,000
	Use of / (Addition to) Fund Balance	(1,571,181)	387,183	1,244,383	(351,367)	440,003	(1,429,786)	(1,711,960)
		$2,372,820	$3,721,183	$5,494,883	$4,113,633	$4,237,503	$3,206,964	$3,595,540

Conservation Trust Revenue (70)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$646	$500	$1,000	$2,000	$2,000	$2,000	$1,000
36-6310	Intergovernmental - State Lottery	128,720	125,000	125,000	125,000	125,000	125,000	125,000
	Use of / (Addition to) Fund Balance	(30,581)	31,500	8,000	8,000	9,000	10,000	12,000
		$120,000	$157,000	$134,000	$135,000	$136,000	$137,000	$138,000

Open Space Revenue (71)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1300	Open Space Sales & Use Tax	$625,042	$629,000	$702,500	$737,000	$787,500	$764,000	$798,500
36-6100	Interest Income	20,117	30,000	54,000	72,000	81,000	120,000	132,000
36-6600	Misc. (Loan Repayment)	-	343,383	343,383	343,383	-	-	-
	Downtown Superior Public Improvement Reimbursement	-	-	-	1,136,336	-	-	-
	Use of / (Addition to) Fund Balance	(596,914)	(94,883)	(704,883)	(2,190,469)	729,156	(783,862)	(827,808)
		$1,093,270	$907,500	$395,000	$95,250	$1,597,658	$100,138	$102,692

Water Capital Revenue (50)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$39,085	$76,000	$156,000	$204,000	$247,000	$277,000	$310,000
36-6341	Water System Development Fees	1,496,415	1,900,000	2,700,000	2,750,000	3,000,000	1,950,000	1,700,000
36-6344	Irrigation Tap Fees	124,703	10,000	30,000	60,000	40,000	-	-
36-6348	Effluent Water Leases	-	5,000	5,000	5,000	5,000	5,000	5,000
36-6953	Transfer from Operation Service Fees	167,509	31,725	15,358	-	36,243	11,568	223
	Use of / (Addition to) Fund Balance	(1,053,076)	(772,225)	(1,658,258)	(951,532)	(125,138)	(233,808)	335,462
		$774,636	$1,250,500	$1,248,100	$2,067,468	$3,203,105	$2,009,760	$2,350,685

Wastewater Capital Revenue (51)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$7,310	$14,000	$23,000	$2,000	$11,000	$18,000	$28,000
36-6341	Waste Water System Development Fees	672,024	650,000	685,000	700,000	800,000	490,000	400,000
36-6810	Debt/Loan Proceeds	-	-	3,000,000	-	-	-	-
36-6953	Transfer from Operation Service Fees	-	59,119	64,605	134,482	234,646	301,406	381,284
	Use of / (Addition to) Fund Balance	(305,919)	286,881	1,532,395	(503,085)	(292,249)	(423,009)	533,363
		$373,415	$1,010,000	$5,305,000	$333,397	$753,397	$386,397	$1,342,647

Storm Water Capital Revenue (52)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$510	$-	$1,000	$5,000	$10,000	$16,000	$19,000
36-6341	Storm Water System Development Fees	184,420	220,000	355,000	375,000	390,000	225,000	200,000
36-6953	Transfer from Operation Service Fees	-	44,536	45,816	42,792	40,718	34,279	30,292
	Use of / (Addition to) Fund Balance	(108,479)	10,464	(244,316)	(252,917)	(262,574)	(76,453)	(3,850)
		$76,451	$275,000	$157,500	$169,875	$178,144	$198,826	$245,442

Town of Superior
2019- 2023 Total Capital Fund Expenditure Summary

Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Governmental Capital Improvement	$2,372,820	$3,721,183	$5,494,883	$4,113,633	$4,237,503	$3,206,964	$3,595,540
Conservation Trust	98,785	157,000	134,000	135,000	136,000	137,000	138,000
Open Space	1,014,833	825,000	305,000	-	1,500,000	-	-
Superior/ McCaslin Metropolitan Interchange District	702,063	1,175,000	190,000	390,000	-	160,000	-
Water Capital	774,636	1,250,500	1,248,100	2,067,468	3,203,105	2,009,760	2,350,685
Waste Water Capital	373,415	1,010,000	5,305,000	333,397	753,397	386,397	1,342,647
Storm Water Capital	76,451	275,000	157,500	169,875	178,144	198,826	245,442
	$5,413,003	$8,413,683	$12,834,483	$7,209,373	$10,008,149	$6,098,947	$7,672,314

CAPITAL FUNDS IMPACT ON OPERATING BUDGETS

A detail of capital fund expenses is included within on each individual capital project sheet. The impact of significant capital projects on the operating budgets is listed below. The annual operating budget impact for capital projects is included on the individual projects sheets in the Capital Improvement section.

Enhanced Town Facility Communications – (Government CIP)
This project will provide fiber optic, radio or enhanced upgraded communications between key Town-owned facilities. When the project is complete in 2019, maintenance expenses are estimated to be $10,000.

Community Park Building Upgrades – (Government CIP)
This project will upgrade the current restroom and concessions building at Community Park allowing for additional year-round restrooms, equipment storage and improved concession areas. When the project is complete in 2021, maintenance expenses are estimated to increase by $20,000.

Riverbend Playground – (Government CIP)
This project will provide a new playground in the Riverbend neighborhood. When the project is complete in 2020, Superior's projected maintenance costs are estimated to increase by $1,500.

Coalton Corridor Irrigation and Landscape Enhancements – (Government CIP)
The new irrigation system in the corridor on the north and south sides of Coalton Road is designed to irrigate native type grasses. When the project is complete in 2021, maintenance expenses are estimated to increase by $7,500.

Davidson Mesa Trail Connection – (SMID CIP)
This project will provide a hard surface trail connection between the planned Davidson Mesa bikeway underpass and the McCaslin park-n-ride. When the project is complete in 2019, Superior's projected maintenance costs are estimated to increase by $5,000.

Windy Gap Firming – (Water CIP)
Superior is participating in a regional water firming effort to construct a 90,000 acre/foot reservoir. Superior's share of this project is 4,726 acre/feet. Superior's projected annual maintenance costs are estimated at $34,000 beginning in 2020.

WTP Sludge Drying Beds – (Water CIP)
This project will provide drying beds for the Water Treatment Plant process. When the project is complete in 2021, there will be estimated hauling cost savings of $20,000.

WWTP Aeration Basin Work – (Sewer CIP)
This project will provide recycle piping, recycle pumps, and fine bubble diffusers in the aeration basins at the Wastewater Treatment Plant. When the project is complete in 2021, there will be estimated maintenance costs of $10,000 beginning in 2022.

Town of Superior
2019 Projected Changes to Fund Balance

	General	Water, Waste Water Storm Water (SMD 1)	Capital Improvement		Special Revenue
Beginning Fund Balance	$7,779,542	$15,563,991	$1,390,116		$5,088,630
Revenues:					
Property Tax	2,075,000	-	-		-
Sales/Use/Other Tax	8,562,000	-	1,097,500		1,097,500
Licenses and Permits	877,500	-	-		-
Intergovernmental	-	-	-		125,000
Charges for Services	1,348,897	5,063,500	-		1,623,108
Fines and Forfeitures	205,000	-	-		-
Interfund Transfers	-	-	2,750,000		-
Miscellaneous	172,000	7,179,779	403,000		415,383
Total Revenues	13,240,397	12,243,279	4,250,500		3,260,991
Expenditures:					
General Government	3,408,205	-	260,000		88,008
Public Safety	1,731,142	-	-		-
Public Works, Utilities	1,982,059	10,136,560	4,392,000		-
Parks, Recreation, Open Space	2,090,828	-	842,883		2,334,232
Debt Service	-	1,736,540	-		394,749
Other	3,722,600	-	-		-
Total Expenditures	12,934,834	11,873,100	5,494,883		2,816,989
Change in Fund Balance	305,563	370,179	(1,244,383)	**(1)**	444,002
Ending Fund Balance	8,085,105	15,934,170	145,733		5,532,632
Reserves, Restrictions, Designations	(388,045)	-	-		-
Unrestricted Ending Fund Balance	$7,697,060	$15,934,170	$145,733		$5,532,632

(1) Planned spending of fund balance, primarily for street improvement projects and a new traffic signal.

Town of Superior
2019 Projected Changes to Fund Balance

	SMID	SURA Marketplace Sales Tax	SURA STC Prop Tax	Total
Beginning Fund Balance	$443,264	$-	$15,421	$30,280,964
Revenues:				
Property Tax	742,000	-	2,573,000	5,390,000
Sales/Use/Other Tax	553,000	2,175,000	-	13,485,000
Licenses and Permits	-	-	-	877,500
Intergovernmental	29,000	-	-	154,000
Charges for Services	-	-	-	8,035,505
Fines and Forfeitures	-	-	-	205,000
Interfund Transfers	-	-	-	2,750,000
Miscellaneous	6,000	15,000	-	8,191,162
Total Revenues	1,330,000	2,190,000	2,573,000	39,088,167
Expenditures:				
General Government	145,282	-	-	3,901,495
Public Safety	-	-	-	1,731,142
Public Works, Utilities	352,600	-	-	16,863,219
Parks, Recreation, Open Space	261,000	-	-	5,528,943
Debt Service	349,444	2,190,000	-	4,670,733
Other	-	-	2,573,000	6,295,600
Total Expenditures	1,108,326	2,190,000	2,573,000	38,991,132
Change in Fund Balance	221,674	-	-	97,035
Ending Fund Balance	664,938	-	15,421	30,377,999
Reserves, Restrictions, Designations	-	-	-	(388,045)
Unrestricted Ending Fund Balance	$664,938	$-	$15,421	$29,989,954

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General Fund Tab

GENERAL FUND

This fund accounts for the general obligation of the Town which is not required to be accounted for in any other fund. The General Fund accounts for the majority of Town services. Sales tax, use tax, property tax, user fees, fines, permit fees, license fees, intergovernmental revenue and administrative charges are sources of General Fund revenue.

Departments within the General Fund include:

- Legislative
- Judicial
- Clerk
- Administrative
- Finance
- Legal Services
- Public Safety
- Building Inspections
- Parks, Recreation and Open Space
- Public Works and Utilities
- Non-Departmental
- Library

LEGISLATIVE

Program Description

The elected officials for the Town of Superior include a Mayor and six-member Board of Trustees. These seven officials serve as the legislative and policy-making body for the incorporated Town of Superior. The Mayor and Board are elected at-large and represent the Town as a whole.

This category is designated to fund programs such as lobbying, policy planning, goal setting and grant/relief funding. The Board's compensation and supplies, such as, training and travel are also accounted for in this fund.

Goals

- **Enhance Financial Stability and Business Retention –** Ensure the Town's long term financial stability by diversifying revenue streams, reducing and restructuring of existing debt, pursuing financial self-sufficiency of utility operations, and supporting local businesses.

- **Provide Excellent Public Services and Public Infrastructure –** Continue to expand and improve services and infrastructure by prioritizing and funding infrastructure and service needs; and to pursue service-sharing opportunities and partnerships for regional infrastructure improvements.

- **Engage Residents through Outreach and Marketing –** Explore and initiate methods that will continuously improve education, communication and meaningful dialog between the Town, its residents, homeowners associations and advisory groups, in order to maintain and improve our quality of life and aid in decision-making that benefits the Town as a whole.

- **Strategically Mange and Enhance Open Space, Parks and Trails –** Augment natural and developed open space and parks within the Town through strategic acquisitions, development and management.

- **Promote and Manage Development Opportunities –** Review development opportunities in a timely manner, reconciling public and private interests so that growth achieves the Town's long-term vision as stated in the Town's Comprehensive Plan.

- **Support Environmental Sustainability –** Continue implementation of this Goal through energy initiatives, promotion of water and energy conservation efforts, and possible expansion of Town program and incentives.

Legislative Expense (10-411)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1030	Board Compensation	$27,600	$27,600	$37,800	$37,800	$45,000	$45,000	$45,000
1400	FICA	2,111	2,111	2,892	2,892	3,443	3,443	3,443
2150	Lobbying	8,710	11,500	11,500	11,500	11,500	11,500	11,500
3100	Telephone	4,116	3,500	3,800	3,800	3,800	3,800	3,800
4300	Training	394	1,400	1,400	1,400	1,400	1,400	1,400
4310	Travel & Expenses	2,851	5,200	5,200	5,200	5,200	5,200	5,200
4900	Other Fees and Services	230	-	1,000	1,000	1,000	1,000	1,000
5100	Supplies	1,608	12,500	2,000	12,500	2,000	12,500	2,000
8180	Policy Planning & Goal Setting	-	2,500	2,500	2,500	2,500	2,500	2,500
8880	Board Special Funds	2,000	10,000	10,000	10,000	10,000	10,000	10,000
8881	Board Relief Fund	-	5,000	2,000	2,000	2,000	2,000	2,000
		$49,620	$81,311	$80,092	$90,592	$87,843	$98,343	$87,843

JUDICIAL

Program Description

Municipal court is conducted through the Judicial Division. The Assistant Town Manager oversees the Municipal Court operations with the Court Clerk coordinating customer service and the day-to-day functions of the Court. The Municipal Court Judge is appointed by the Town Board. Generally, two sessions of Municipal court are held on the second Wednesday of each month at Town Hall. Ordinance violations are held during the morning session and traffic violations and trials are held during the afternoon session. An additional monthly session is added as necessary for arraignments and trials.

Goals

- Create all forms and documents necessary for court procedures within the Caselle Court Management software system.
- Continue to update and improve the Court Procedure Manual.
- Implement cross-training for additional Court coverage.
- Collect fines and fees assessed on Municipal ordinance cases.

Performance Measures

Description	**2017**	**2018**	**2019**
Cases processed annually	1,014	1,300	1,500
Citations paid by mail or phone, and online	80%	80%	80%
Appearances when mandatory (Defendant has to appear in Court based on violation committed)	90%	90%	90%
No show to Court or failure to pay resulting in a warrant or default	10%	10%	10%
Appearances when not mandatory (Defendant has the option to plea bargain before the Court date, and is not required to appear in Court)	20%	20%	20%

Judicial Expense (10-412)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1010	Salaries	$26,594	$28,190	$29,440	$30,912	$32,458	$34,081	$35,785
1060	Overtime	96	-	-	-	-	-	-
1300	Payroll Costs (Benefits)	13,726	14,760	15,059	15,963	16,921	17,936	19,012
1400	FICA	367	409	427	448	471	494	519
2460	Bank Fees	2,080	3,000	2,500	2,500	2,750	2,750	2,750
2470	Archiving	-	500	500	500	500	500	500
2700	Bailiff	-	9,000	9,000	9,000	9,000	9,000	9,000
2800	Municipal Court Judge	24,000	25,000	24,000	24,000	26,000	27,000	27,000
2810	Prosecuting Attorney	19,883	18,500	18,500	19,000	19,000	19,500	19,500
3210	Software/Support	-	4,500	5,200	5,200	5,500	5,500	5,750
4200	Memberships	20	50	50	50	50	50	50
4300	Training	-	400	400	400	400	400	400
4310	Travel & Expenses	242	100	100	100	100	100	100
4400	Printing & Binding	252	2,000	2,000	2,060	2,122	2,186	2,252
4900	Other Fees & Services	1,281	1,000	1,500	1,500	1,500	1,500	1,500
5100	Supplies	-	-	-	-	500	-	-
		$88,541	$107,409	$108,676	$111,633	$117,272	$120,997	$124,118

CLERK

Program Description

The Town Clerk's Office provides services to the Town such as preparing agendas for the Board of Trustees, the Superior Metropolitan District #1, the Superior/McCaslin Interchange Metropolitan District, Superior Urban Renewal Authority and Planning Commission meetings; preparing Town Board agenda documents to be posted on the Town's webpage; posting agendas for the Board of Trustees and the Planning Commission, posting notices for the Finance Committee meetings, the Transportation and Safety Committee meetings, and special meetings and work sessions; attending Board of Trustees meetings, preparing minutes of the Board of Trustees and Planning Commission meetings; processing business licenses, liquor license applications and renewals and peddler's licenses; preparing documents for codification in the Superior Municipal Code; record documents at the Boulder County Clerk & Recorders office, and at Jefferson County as well; and keeping accurate records of ordinances, resolution and minutes as well as all contracts or agreements approved by resolution. The Town Clerk also serves as the Town Treasurer. Other related services include conducting elections and processing development applications.

Goals

- Assure all businesses, including Home Occupations who collect a retail sales tax, obtain a business license, and keep up-to-date on these licenses.
- Assure Town documents are electronically imaged.
- Codify all ordinances into the Superior Municipal Code.

Performance Measures

Description	2017	2018	2019
Percent of election deadlines met	100%	100%	100%
Codification of ordinances	100%	100%	100%

Clerk Expense (10-414)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1010	Salaries	$96,569	$100,538	$103,161	$108,319	$113,735	$119,422	$125,393
1060	Overtime	19	-	-	-	-	-	-
1300	Payroll Costs (Benefits)	28,859	30,982	31,555	33,448	35,455	37,582	39,837
1400	FICA	1,402	1,458	1,496	1,571	1,649	1,732	1,818
2470	Archiving	-	500	500	500	500	500	500
2500	Codification Services	1,065	3,000	3,000	3,000	3,000	3,000	3,000
2820	Elections	-	10,000	-	15,000	-	10,000	-
4200	Memberships	386	400	400	400	400	400	400
4300	Training	13	1,000	1,000	1,000	1,000	1,000	1,000
4310	Travel & Expense	230	2,200	2,200	2,200	2,200	2,200	2,200
4400	Printing	51	100	100	100	100	100	100
4410	Publication of Legal Notices	847	500	500	500	500	500	500
4420	Recording Fees	194	200	200	200	200	200	200
4900	Other Fees & Services	424	500	500	500	500	500	500
5100	Supplies	485	200	200	1,200	1,200	1,200	200
		$130,544	$151,578	$144,812	$167,938	$160,439	$178,336	$175,648

ADMINISTRATIVE

Program Description

The Administrative Department provides management assistance and professional support for the Town including media/publications and communication, code enforcement, library services, trash and recycling, economic development, and planning and development. It also serves as the Town's representative for meetings with federal, state, county and municipal organizations. The Town Manager and administrative staff oversee the day to day operations of the Town. The Town Manager and administrative staff assist departments with program planning and implementation and assist staff in following Board of Trustees directives. The Town Manager undertakes research at the direction of the Board and makes recommendations to the Board.

Goals

- Ensure the successful implementation of Town Board goals and policies.
- Ensure the delivery of high-quality, cost effective services to the citizens through effective management and efficient administration.
- Provide timely, complete and accurate recommendations and reports to the Mayor and Board of Trustees.
- Promote sustainability-related programs.
- Participate in regional transportation initiatives.
- Retain businesses and work to bring in new development and business opportunities.

Performance Measures

Description	**2017**	**2018**	**2019**
Number of Town Board goals implemented	All	All	All
Number of Request for Proposals issued and reviewed for services	2	2	2
Number of Board directed Action items resolved	185	195	195

Administrative Expense (10-415)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1010	Salaries	$453,623	$582,944	$547,876	$575,270	$604,034	$634,236	$665,948
1060	Overtime	77	250	100	100	100	100	100
1300	Payroll Costs (Benefits)	170,625	242,043	204,660	216,940	229,956	243,753	258,378
1400	FICA	6,480	8,472	7,952	8,349	8,766	9,204	9,664
2210	Engineering	2,063	2,500	2,500	2,500	2,500	2,500	2,500
2300	Planning	40,904	40,000	50,000	50,000	50,000	50,000	50,000
2310	Planning - Sign Review	-	500	-	-	-	-	-
2470	Archiving	-	2,000	2,000	2,000	2,000	2,000	2,000
2920	Website Maintenance	33,026	36,000	47,000	49,350	51,818	54,409	57,129
2930	Channel 8	3,634	6,500	6,750	6,953	7,162	7,377	7,598
2980	Economic Development	55,266	70,000	150,000	150,000	150,000	150,000	150,000
3100	Telephone	4,310	8,000	8,000	8,000	8,000	8,000	8,000
4200	Memberships	1,718	3,000	3,000	3,000	3,000	3,000	3,000
4210	Subscriptions	320	500	500	500	500	500	500
4300	Training	2,080	5,200	4,000	4,000	4,000	4,000	4,000
4310	Travel & Expenses	5,536	9,750	8,250	8,250	8,250	8,250	8,250
4400	Printing & Binding	2,039	3,000	2,500	2,500	2,500	2,500	2,500
4900	Other Fees & Services	3,737	5,000	5,000	5,000	5,000	5,000	5,000
5100	Supplies	5,604	7,000	3,000	5,030	4,561	2,093	5,126
5200	Software	6,701	1,500	1,500	1,545	1,591	1,639	1,688
8140	Humane Society	-	700	700	700	700	700	700
8190	Chamber of Commerce	15,000	15,000	15,000	15,000	15,000	15,000	15,000
8200	Waste Diversion/ Recycling	46,473	42,700	42,700	42,700	42,700	42,700	42,700
		$859,216	$1,092,559	$1,112,988	$1,157,687	$1,202,138	$1,246,961	$1,299,781

FINANCE

Program Description

The Finance Department is responsible for all Town (1) administrative services functions including human resource, information technology (including Town Board web streaming) and building/janitorial maintenance and (2) financial activities including accounting, financial reporting, fiscal policy development, forecasting, budgeting, capital financing/debt issuance and management, payroll, accounts payable, accounts receivable, sales/use tax administration, collections and audit, cash/investment management, utility billing, utility rate setting, insurance/risk management, purchasing oversight, fixed asset management and administrative support/receptionist functions. The department includes the following positions: Two part-time Utility Billing Clerks, a part-time AV Technician, Admin Clerk/HR Assistant, Admin Services Manager, Accounting Technician, Accounting Manager and Finance Director.

Goals

- 2018 audit completed by May, 2019, including potential Single Audit.
- 2020 budget completed and adopted by December 1, 2019.
- Monitor newly implemented HDHP and HSA. Continue to promote to employees as a health care option.
- Enhance communication connectivity for Town facilities and equipment.
- Closely monitor/review STC public infrastructure verification of eligible expenses and incentive reimbursements (TIF, building use, plan check/permit revenues).
- Finalize 2019 funding for (1) Superior's participation in the Windy Gap Firming Project (estimated at $27m) and (2) Wastewater Treatment plant improvements through Colorado Water Resources & Power Development Authority
- Improve audio visual broadcasting (Web streaming, Channel 8, etc.) of Town Board and Committee/Commission meetings to engage and communicate with residents.

Performance Measures

Description	2017	2018	2019
AP/Payroll invoices/checks	4,716	5,000	5,000
Percent of months (Except Dec) closed within 30 days (100% goal)	100%	100%	100%
Workers Compensation claims and losses (2 and <$2,000 goals)	2/$1,128	2/$2,000	2/$2,000
NCCI Workers Compensation Experience Rating (< 1.00 goal)	.69	.69	.69
Utility customers who are "Green"/paperless (45% goal)	43%	>40%	45%
Regular Staff Turnover (8%)	15%	<8%	<8%
Days to Fill Vacancy (60 days)	48.75	<60	<60
Building Maintenance Cost/SF ($6.50 goal)	7.34	<$6.50	<$6.50
IT Cost/FTE ($5,000 goal)	$5,486	<$5,000	<$5,000
Web streamed Meetings	109	120	125

Finance Expense (10-416)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1010	Salaries	$417,579	$427,658	$442,106	$464,211	$487,422	$511,793	$537,383
1040	Part-Time Salaries	54,397	61,090	63,159	66,317	69,633	73,115	76,771
1060	Overtime	7	500	500	500	500	500	500
1300	Payroll Costs (Benefits)	169,393	180,114	183,782	194,809	206,498	218,888	232,021
1400	FICA	10,671	10,913	11,280	11,843	12,433	13,053	13,703
2400	Auditing Services	12,450	16,500	17,000	17,500	18,000	18,500	19,000
2490	Investment Fees	8,500	9,000	9,000	9,000	9,000	9,000	9,000
2600	Personnel Services	14,491	25,000	25,000	25,750	26,523	27,319	28,139
3100	Telephone	3,191	2,500	4,000	4,120	4,244	4,371	4,502
3210	Software Maintenance	17,760	23,000	25,000	25,750	26,523	27,319	28,139
4200	Memberships	10,446	8,000	8,000	8,000	8,000	8,000	8,000
4210	Subscriptions	682	500	500	500	500	500	500
4300	Training	2,617	4,200	3,800	3,800	3,800	3,800	3,800
4310	Travel & Expenses	2,872	5,800	5,700	5,700	5,700	5,700	5,700
4900	Other Fees & Services	1,244	1,000	1,000	1,000	1,000	1,000	1,000
5100	Supplies	7,284	11,000	6,000	5,150	5,305	7,464	8,628
		$733,584	$786,775	$805,827	$843,950	$885,081	$930,322	$976,786

LEGAL SERVICES

Program Description

The Town Attorney's Office serves as legal advisor to the Town, SMD #1, SMID, and SURA Boards, the Town Manager, and other departments of the Town through the Town Manager. The Town Attorney services include issuing oral and written opinions, drafting of legislation, contracts, and other formal documents, and review of all contracts and legal instruments to which the Town is a party. The Attorney is contracted to provide these services and is not a member of Town Staff.

Legal Expense (10-419)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2100	General	$138,845	$165,000	$145,000	$150,000	$155,000	$160,000	$165,000
2111	Jefferson Parkway	4,997	30,000	30,000	30,000	30,000	30,000	30,000
		$143,842	$195,000	$175,000	$180,000	$185,000	$190,000	$195,000

PUBLIC SAFETY

Program Description

The Public Safety budget includes costs to provide law enforcement and dispatching services. The Town has an agreement with the Boulder County Sheriff's Office to provide municipal law enforcement services. Rocky Mountain Fire Protection District provides fire and emergency service in the Town and is supported by a separate property tax mill levy.

Goals

- Ensure involvement with all aspects of the community by maintaining contact and open communication with schools and fostering a network of open communications with the community.
- Continue to provide high-caliber Public Safety services via well-trained, skilled, and adequately-equipped staff members able to respond to the needs to the Town.
- Continue to provide Public Safety services that incorporate Boulder County Sheriff's Office policies and procedures and the needs of the community as expressed by the citizens, elected officials, and Town staff.
- Continue to enhance traffic enforcement activities.

Performance Measures

Description	**2017**	**2018**	**2019**
Response time to priority call types (Average)	Prior. 1 = 7m 10s Prior. 2 = 9m 50s Prior. 3 = 13m 30s	Prior. 1 = 6m 45s Prior. 2 = 9m 00s Prior. 3 = 13m 00s	Prior. 1 = 6m 00s Prior. 2 = 8m 00s Prior. 3 = 12m 00s
Number of traffic citations issued	1,280	1,350	1,750
Cases closed	73% clearance/closed rate	75% clearance/closed rate	75% clearance/closed rate

Public Safety Expense (10-421)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2700	Law Enforcement Services	$1,360,863	$1,471,749	$1,568,062	$1,770,467	$1,986,205	$2,082,730	$2,143,540
2710	Dispatch Services	135,000	137,025	139,080	141,166	143,283	147,581	152,008
3100	Telephone	4,087	6,000	6,000	6,180	6,365	6,556	6,753
3105	Office Lease	6,000	6,000	6,000	6,000	6,000	6,000	6,000
3110	Utilities	1,953	2,500	2,500	2,575	2,652	2,732	2,814
3220	Building Maint.	2,545	3,200	4,000	4,000	4,000	4,000	4,000
5100	Supplies	1,636	5,000	3,000	4,090	3,278	3,377	3,478
6100	Office Equipment	461	1,000	2,500	1,000	1,000	1,000	1,000
		$1,512,545	$1,632,474	$1,731,142	$1,935,478	$2,152,783	$2,253,976	$2,319,593

BUILDING INSPECTIONS

Program Description

The Building Inspections Department ensures the standards and codes as set forth by the Town of Superior for safety, health and public welfare are implemented and maintained by regulating and controlling the design, construction, quality of materials, use and occupancy, and location of all buildings and structures within Superior. The department provides for the issuance of all building-related permits and the associated activities as they relate to the permits being issued. These activities include plan review for all new construction, remodels, additions, and miscellaneous projects. In October, 2013 Solar Friendly Communities certified Superior as a Silver Level Solar Friendly Community. The Town waives the permit and plan review fees for solar installations.

Goals

- Enhance building inspection, solar application, and other information available through the Town website.
- Respond to calls for inspections the next working day.
- Single-family plan review performed in 10 working days.
- Multi-family plan review performed in 15 to 20 working days.
- Commercial plan review performed in 20 working days.
- Homeowner residential work plan review performed in 5 working days.
- Miscellaneous plan review performed in 3 working days.
- Develop and maintain status reports on permits, work in progress, expirations etc.
- All plan review and inspection personnel attend 24 hours educational conference or meetings to keep up to date with current code and all updates.

Performance Measures

Description	**2017**	**2018**	**2019**
Call for inspections made within 24 hours	99%	99%	99%
Single-family plan review performed in 10 working days	100%	100%	100%
Multi-family plan review performed in 15 to 20 working days	100%	100%	100%
Commercial plan review performed in 20 working days	100%	100%	100%
Miscellaneous plan review performed in 3 working days	99%	99%	99%

Building Inspections Expense (10-424)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1010	Salaries (Code Enforcement)	$38,728	$48,807	$56,423	$59,055	$62,008	$65,108	$68,363
1300	Payroll Costs (Benefits)	13,578	28,287	21,251	22,523	23,878	25,311	26,830
1400	FICA	2,884	708	816	856	899	944	991
2340	Inspection Services	365,286	504,000	560,000	567,000	770,000	385,000	420,000
2470	Archiving	-	500	10,000	500	500	500	500
4200	Memberships	135	150	150	150	150	150	150
4210	Subscriptions	984	1,000	1,000	1,000	1,000	1,000	1,000
4300	Training	-	400	400	400	400	400	400
4310	Travel & Expenses	-	100	100	100	100	100	100
5100	Supplies	1,958	3,500	2,500	2,575	2,652	3,732	2,814
5200	Software	-	2,500	350	400	400	450	450
		$423,553	$589,952	$652,810	$654,562	$861,987	$482,695	$521,598

PARKS, RECREATION AND OPEN SPACE

Program Description

The Parks, Recreation and Open Space Department is responsible for providing quality community events, volunteer programs, recreation programming, environmental education and specialized program contract oversight. The Department staffs six citizen advisory committees, facilitates marketing and maintains a dedicated website for recreation program registration, community volunteer programs, historic preservation, aquatic programs, and programming of parks and athletic facilities. The Department oversees maintenance of Town parks, open space, athletic fields, aquatics facilities, and manages all parks capital and maintenance projects. Positions within the Department include: Parks, Recreation and Open Space Director, Superintendent of Parks and Open Space, Management Analyst II, Recreation Supervisor, Recreation Coordinator, Cultural Arts and Events Supervisor, Committee Coordinator, part-time Volunteer Program Specialist, Parks and Open Space Field Lead, Parks, and three Parks Technicians. In addition, the department has part-time seasonal aquatics and pool maintenance positions.

Goals

- Continue use of targeted social media marketing to drive potential program and community event participants
- Provide recreational and social programming for aging adults hosted in Superior and surrounding communities
- Diversify volunteer offerings allowing citizens opportunities to give back to the community and surrounding areas
- Develop a dedicated web based platform for the Town's Advisory Committees using the Granicus Software to post meeting agendas, meetings notes and real-time updates.
- Work with a consulting firm and members of the Cultural Arts and Public Spaces Advisory Committee to create an Arts and Culture Master Plan for the Community
- Collect Community feedback about their desire to add a playground to the existing Riverbend Park location
- Open and hose programming at the new skate park located in Autrey Park

Performance Measures

Description	**2017**	**2018**	**2019**
Work with event vendors to achieve a minimum Waste Diversion Rate of 80% at all Town	88%	86%	86%
Increase program participation	2%	3%	3%
Program participants who actively promote Town Activities to friends and family (9 or 10 ranking on a 10-point scale)	83%	85%	85%
Maintain irrigation efficiency rate (evapotranspiration) within State standard (<20% deviation)	Yes	Yes	Yes

Parks, Recreation and Open Space Expense (10-426)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1010	Salaries	$559,645	$610,097	$692,535	$767,162	$805,520	$885,796	$930,086
1040	Part-Time Salaries	140,277	177,977	167,978	176,377	185,196	194,456	204,179
1050	On-Call	11,700	10,000	7,300	7,300	7,300	7,300	7,300
1060	Overtime	3,643	6,000	6,000	6,180	6,365	6,556	6,753
1300	Payroll Costs	190,154	216,375	257,330	288,770	306,096	340,462	360,890
1400	FICA	19,176	22,694	23,085	24,812	26,046	27,921	29,310
2210	Engineering	62,386	15,000	20,000	20,000	20,000	20,000	20,000
2270	Tennis Court Maint.	2,844	3,000	3,000	3,090	3,183	3,278	3,376
2290	Aquatics	1,537	2,000	2,000	2,000	2,000	2,000	2,000
2890	Media	9,449	16,500	17,000	17,510	18,035	18,576	19,133
2940	Community Proj/Prog	72,898	74,000	76,000	78,280	80,628	83,047	85,538
2941	Volunteer Prog.	5,730	7,000	7,000	7,210	7,426	7,649	7,878
2942	Youth Lead. Council	2,411	5,000	5,000	5,000	5,000	5,000	5,000
2943	Parks & Rec Comm.	-	5,000	5,000	5,000	5,000	5,000	5,000
2944	Cultural Arts Comm.	-	5,000	5,000	5,000	5,000	5,000	5,000
2945	Open Space Comm.	-	5,000	5,000	5,000	5,000	5,000	5,000
2960	Superior Morgul	15,000	15,000	-	-	-	-	-
3100	Telephone	8,476	11,000	11,000	11,930	12,288	13,257	13,655
3110	Utilities	20,748	16,000	17,000	17,510	18,035	18,576	19,133
3140	Water-Parks	35,469	37,000	40,000	40,000	40,000	40,000	40,000
3150	Electricity-Parks	56,299	50,000	55,000	56,650	58,350	60,101	61,904
3210	Software	19,139	21,000	21,500	22,145	22,809	23,493	24,198
3220	Build. Maint.	45,418	43,000	47,000	45,320	66,680	71,680	70,830
3330	Park/Median Maint.	332,424	338,000	360,000	358,800	381,564	381,011	404,441
3480	Pool Chem. & Maint	25,787	26,000	27,000	27,810	28,644	29,503	30,388
4110	Community Meetings	147	500	500	500	500	500	500
4130	Historic Preservation	2,972	5,000	5,000	5,000	5,000	5,000	5,000
4200	Memberships	2,244	2,500	3,000	3,000	3,000	3,000	3,000
4300	Training	7,943	6,200	7,000	7,400	7,400	7,800	7,800
4310	Travel	5,774	9,900	10,100	10,200	10,200	10,300	10,300
4700	Recreation Programs	91,859	78,000	78,000	78,000	78,000	78,000	78,000
4900	Other Fees	891	1,500	1,500	1,500	1,500	1,500	1,500
5100	Supplies	29,765	12,500	25,000	10,225	11,457	8,195	18,941
5120	Fuel & Maint	11,937	17,000	17,500	18,025	18,566	21,623	24,772
5160	Uniforms	2,584	3,000	3,000	4,090	4,213	5,339	5,499
5220	Tools / Equip	2,240	2,000	2,500	3,000	3,000	3,500	3,500
8262	Yard Waste	62,953	60,000	60,000	60,000	60,000	60,000	60,000
		$1,861,919	$1,935,743	$2,090,828	$2,199,796	$2,319,001	$2,464,419	$2,584,804

PUBLIC WORKS AND UTILITIES

Program Description

The Public Works and Utilities Department is responsible for transportation planning and traffic engineering; street maintenance and snow removal. Also included within this department is the management of SMD No. 1 which plans for and provides water treatment and distribution, wastewater collection and treatment, and storm water management. The department includes: Public Works and Utilities Director, Civil Engineer, Utilities Superintendent, Senior Construction Inspector, Geographic Information Systems (GIS) Technician, Field Maintenance Superintendent and four Field Maintenance Technicians (FMT).

Goals

- Promote a more livable and walkable community by maintaining and enhancing the safe and efficient circulation of pedestrians, cyclists, emergency vehicles and motorists.
- Cost effectively maintain a reasonable level of safety during and after snow and ice events.
- Through Signing and Striping communicate in a clear and concise manner, safe and efficient circulation for motorists, pedestrians and cyclists.
- Operate and maintain traffic signal system to optimize vehicle movement and driver safety.
- Maintain, update and implement a Pavement Management System to cost effectively preserve the community's roadway system.
- Geographical Information System (GIS) - Develop and maintain a digital mapping system and inventory of the street, water, sanitary sewer and storm sewer systems.

Performance Measures

Description	2017	2018	2019
Streets Maintained (Lane Miles)	82	82	83
Pavement Treatment – Slurry Seal (Square Yards) (Adds Approx. 5 years of pavement life)	0	0	0
Pavement Treatment – Overlay (Square Yards) (Adds Approx. 15 years of pavement life)	0	18,752	11,780
Pavement Treatment – Reconstruction (Square Yards) (Adds Approx. 20 years of pavement life)	13,632	3,879	7,200
Street Pavement Life Added (Square Yards)	272,640	358,860	320,700
Street Pavement Life Lost (Square Yards)	789,814	789,814	789,814
Snow Removal – Miles Treated/Maintained	8,533	5,322	8,000
Snow Removal – Ice Control – Granular (tons)	489	554	600
Snow Removal – Ice Control – Liquid (gallons)	34,615	25,237	30,000
Right-of-way permits reviewed	48	44	44

Public Works and Utilities Expense (10-430)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1010	Salaries	$614,476	$677,166	$707,466	$782,829	$821,981	$863,080	$906,234
1040	Part-Time Salaries	18,398	25,000	26,000	27,300	28,665	30,098	31,603
1050	On-Call	7,180	7,300	7,300	7,300	7,300	7,300	7,300
1060	Overtime	30,016	35,000	40,000	41,800	43,681	45,647	47,701
1300	Payroll Costs (Benefits)	238,252	275,035	273,460	305,868	324,220	343,673	364,293
1400	FICA	9,716	12,345	12,933	14,152	14,851	15,585	16,356
2210	Engineering	38,508	4,000	30,000	20,000	10,000	10,300	10,609
2240	Traffic Engineering	16,941	2,000	10,000	10,300	10,609	10,927	11,255
2760	GIS	7,519	7,800	8,000	8,240	8,487	8,742	9,004
3100	Telephone	1,701	3,000	3,000	3,090	3,183	3,278	3,376
3105	Office Lease	31,048	25,600	26,800	28,000	29,200	30,400	31,600
3150	Street Light Electricity	147,861	195,000	170,000	175,100	180,353	185,764	191,337
3180	Street Light Maint.	46,939	31,000	50,000	51,500	53,045	54,636	56,275
3210	Software Maint.	1,069	3,000	3,000	3,090	3,183	3,278	3,376
3420	Snow Removal	295,670	340,000	355,300	371,289	387,997	399,637	411,626
3440	Traffic Signal Maint	28,587	25,000	25,000	25,750	26,523	27,319	28,139
4200	Memberships	465	1,500	1,500	1,545	1,591	1,639	1,688
4300	Training	1,928	3,300	3,300	3,500	3,500	3,500	3,500
4310	Travel & Expenses	761	5,000	5,000	5,050	5,050	5,050	5,050
4400	Printing & Binding	274	500	500	515	530	546	562
4900	Other Fees & Services	998	500	500	515	530	546	562
4950	Superior Call-n-Ride	21,396	35,000	25,000	-	-	-	-
5100	Supplies	2,950	5,000	11,000	4,590	3,183	4,778	3,877
5120	Fuel & Maint	22,428	31,000	32,000	33,440	34,945	35,993	37,073
5130	Signage & Striping	101,241	25,000	25,000	65,000	26,523	27,319	78,139
5160	Uniforms	3,979	5,000	5,000	6,150	6,335	6,525	6,721
5200	Software	3,146	5,000	5,000	5,150	5,305	5,464	5,628
5220	Tools & Small Equip.	10,204	5,000	5,000	5,150	5,305	5,464	5,628
5620	Snow–Materials	110,013	110,000	115,000	120,175	125,583	129,350	133,231
		$1,813,664	$1,910,046	$1,982,059	$2,126,398	$2,171,658	$2,265,838	$2,411,743

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NON-DEPARTMENTAL

Program Description

General expenses not associated to any one department. Expenses include the vehicle pool, studies, facility maintenance costs, information technology/phone, general costs such as insurance and some supplies. The major expense is an annual transfer to the Governmental CIP.

Non-Departmental Expense (10-490)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
1420	Workers' Compensation Insurance	$28,425	$37,000	$39,000	$41,000	$43,000	$45,000	$47,000
2420	Collections (Treasurer's Fees)	69,104	63,000	63,000	64,000	66,000	67,000	68,000
2650	Professional Services	59,218	20,000	-	-	-	-	-
3105	Office Lease	-	75,600	-	-	-	-	-
3110	Town Hall Utilities	40,565	42,000	54,000	55,620	57,289	59,008	60,778
3130	Holiday Lighting	55,000	55,000	55,000	55,000	55,000	55,000	55,000
3210	Software Maintenance	28,489	63,000	33,000	33,990	35,010	36,060	37,142
3220	Building Maintenance	69,847	65,000	69,000	71,070	73,202	75,398	77,660
4200	Memberships	15,280	16,500	16,500	16,995	17,505	18,030	18,571
4400	Printing & Binding	1,797	2,500	2,500	2,500	2,500	2,500	2,500
4500	Postage & Meter	10,217	15,000	15,000	15,450	15,914	16,391	16,883
4600	PC/GL Insurance	64,805	67,000	70,000	72,100	74,263	76,491	78,786
4900	Other Fees & Services	118,216	50,000	50,000	50,000	50,000	50,000	50,000
5100	Supplies	11,291	22,000	21,000	21,600	21,218	22,855	22,510
5120	Fuel & Maintenance	5,557	2,600	3,000	3,090	3,183	3,278	3,376
5200	Software	5,622	4,000	5,600	5,768	5,941	6,119	6,303
6100	Office Equipment	16,592	16,000	19,000	19,570	20,157	20,762	21,385
8002	STC – Public Improv Reimb – Building Use Tax	687,071	400,000	250,000	410,000	370,000	205,000	270,000
8003	STC – Public Improv Reimb – Permit & Plan Check	147,495	171,000	107,000	176,000	159,000	88,000	116,000
8004	Louisville Revenue Share	43,798	70,000	100,000	105,000	110,000	150,000	155,000

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
9420	Transfer Operations Surplus to Capital	2,600,000	2,150,000	2,750,000	2,350,000	2,450,000	3,400,000	4,075,000
9500	Transfer to SMD #1	23,386	-	-	-	-	-	-
		$4,101,775	$3,407,200	$3,722,600	$3,568,753	$3,629,182	$4,396,892	$5,181,894

LIBRARY

Program Description

Access to current library services are provided by the City of Louisville through an Intergovernmental Agreement. In April, 2010, Superior residents approved a 1.5 mill property tax increase in order to fund library service and facility expenses.

Performance Measures

Description	2017	2018	2019
Media turned in (Books, CDs, DVDs, Magazines)	5,913	7,500	7,500
Monthly Average:	492/mo.	625/mo.	625/mo.

Library Expense (10-491)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
4140	Library Expenses	$291,655	$328,000	$328,000	$323,000	$328,000	$323,000	$328,000
		$291,655	$328,000	$328,000	$323,000	$328,000	$323,000	$328,000

TOWN OF SUPERIOR
ORDINANCE NO. O-7
SERIES 2018

AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF SUPERIOR, COLORADO, FOR THE 2019 YEAR

WHEREAS, the Board of Trustees must adopt the annual budget in accordance with the Local Government Budget Law, C.R.S. § 29-1-101, *et seq.*;

WHEREAS, a proposed 2019 Town of Superior Budget was submitted to the Board of Trustees on August 22, 2018 for the Board's consideration;

WHEREAS, the proposed budget was open for inspection by the public at the Superior Town Hall, 124 E. Coal Creek Drive, Superior, Colorado;

WHEREAS, a properly-noticed public hearing was held on October 8, 2018 and interested taxpayers were given the opportunity to file or register any objections to the 2019 Town of Superior Budget;

WHEREAS, the Board of Trustees has provided in the Budget for revenues in an amount equal to or greater than the total proposed expenditures as set forth in the Budget; and

WHEREAS, it is necessary to appropriate the revenues provided in the Budget to and for the purposes described below, so as not to impair the operations of the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR, COLORADO:

Section 1. For the Town of Superior for 2019, the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General	$12,934,834
Conservation Trust	134,000
Landscape Fee	1,805,232
Open Space	395,000
Open Space Debt Service	394,749
Capital Improvement	5,494,883
Trash and Recycling	88,008
Total	$21,246,706

INTRODUCED, READ AND ADOPTED this 8th day of October, 2018.

Clint Folsom

Clint Folsom, Mayor

ATTEST:

Phyllis S. Hardin

Phyllis S. Hardin, Town Clerk/Treasurer

THE TOWN OF SUPERIOR COLORADO

TOWN OF SUPERIOR
RESOLUTION NO. R-51
SERIES 2018

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR LEVYING PROPERTY TAXES FOR THE YEAR 2019

WHEREAS, the Board of Trustees must adopt the annual budget in accordance with the Local Government Budget Law, C.R.S. § 29-1-101, *et seq.*;

WHEREAS, the amount of money necessary to balance the budget for general operating expenditures is $12,934,834;

WHEREAS, the 2018 preliminary valuation for assessment for the Town of Superior as certified by the Boulder and Jefferson County Assessors is $220,395,734; and

WHEREAS, the Board of Trustees must levy property taxes in accordance with the budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR, COLORADO:

Section 1. For the purpose of meeting all general operating expenses of the Town of Superior during the 2019 budget year, there is hereby levied the following taxes upon each dollar of the total assessed valuation of all taxable property within the Town for the year 2018:

General Government	7.93 mills
Library Services	1.50 mills
Total	9.43 mills

Section 2. The general government mill levy certified to the Boulder County and Jefferson County Commissioners for the Town of Superior shall state the gross mill levy of 12.127, and a temporary mill levy rate reduction for the 2018 taxes due and payable January 1, 2019 of 4.197, for a net mill levy of 7.93.

Section 3. The Town Clerk shall certify the mill levy to the County Commissioners of Boulder County and Jefferson County, Colorado, upon receipt of the final assessed valuation for the Town of Superior; provided however, in the event that the final assessed valuation for the Town is adjusted by the County, the Finance Director may correspondingly adjust the mill levy to be certified to be consistent with this Resolution.

ADOPTED this 8th day of October, 2018.

Clint Folsom, Mayor

ATTEST:

Phyllis L. Hardin, Town Clerk/Treasurer

TOWN OF SUPERIOR
RESOLUTION NO. R-52
SERIES 2018

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR ADOPTING A BUDGET FOR THE TOWN OF SUPERIOR FOR 2019

WHEREAS, the Board of Trustees (the "Board") must adopt an annual budget in accordance with the Local Government Budget Law, C.R.S. § 29-1-101, *et seq.*;

WHEREAS, a proposed 2019 Town of Superior Budget was submitted to the Board on August 22, 2018 for the Board's consideration;

WHEREAS, the proposed 2019 Town of Superior Budget was open for inspection by the public at the Superior Town Hall, 124 E. Coal Creek Drive, Superior, Colorado; and

WHEREAS, the Board held a properly-noticed public hearing on the 2019 Town of Superior Budget on October 8, 2018 and interested taxpayers were given the opportunity to register any objections to the 2019 Town of Superior Budget.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR, COLORADO:

Section 1. The estimated expenditures for each fund for the 2019 Town of Superior Budget are:

General	$12,934,834
Conservation Trust	134,000
Landscape Fee	1,805,232
Open Space	395,000
Open Space Debt Service	394,749
Capital Improvement	5,494,883
Trash and Recycling	88,008
Total	$21,246,706

Section 2. The 2019 Town of Superior budget, as submitted to the Board, is hereby approved and adopted as the budget of the Town of Superior for 2019.

ADOPTED this 8th day of October, 2018.

Clint Folsom

Clint Folsom, Mayor

ATTEST:

THE TOWN OF SUPERIOR SEAL COLORADO

Phyllis L. Hardin

Phyllis L. Hardin, Town Clerk/Treasurer

TOWN OF SUPERIOR
RESOLUTION NO. R-53
SERIES 2018

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR ADOPTING A FEE SCHEDULE FOR 2019

WHEREAS, pursuant to Section 4-1-90 of the Superior Municipal Code, the fees charged by the Town must be approved by resolution of the Board of Trustees; and

WHEREAS, the Town establishes such fees in a Fee Schedule.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SUPERIOR, COLORADO:

Section 1. The Fee Schedule attached hereto is hereby approved and adopted.

Section 2. This Resolution shall be effective upon adoption, but the Fee Schedule adopted and approved herein shall take effect on January 1, 2019.

ADOPTED this 8th day of October, 2018.

Clint Folsom, Mayor

ATTEST:

THE TOWN OF SUPERIOR SEAL COLORADO

Phyllis L. Hardin, Town Clerk-Treasurer

Special Revenue Funds Tab

SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources that are legally restricted to expenses for specified purposes. Special Revenue Funds are established by federal or state law or by municipal ordinance or resolution. These funds include:

Conservation Trust Fund – Accounts for the proceeds the Town receives from the Colorado State Lottery.

Open Space Fund – Accounts for the proceeds from the Town's 0.3% sales/use tax devoted to open space.

Landscape Fee Fund – Accounts for the proceeds from a monthly fee on residential property within Town, except generally the Original Town area, for enhanced landscape maintenance within these areas.

Trash and Recycling Fund – Accounts for the proceeds from a monthly fee on residential property within Original Town, Sagamore, Coal Creek Crossing, Ridge, Downtown Superior and Calmante I/II for contracted trash and recycling within these areas.

CONSERVATION TRUST FUND

Description

The primary revenue source is the State of Colorado lottery funds. Projects planned include both ongoing maintenance as well as capital improvements, as allowed by State Statue.

2019 - 2023 Conservation Trust Budget (70)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$646	$500	$1,000	$2,000	$2,000	$2,000	$1,000
36-6310	Intergovernment - State Lottery	128,720	125,000	125,000	125,000	125,000	125,000	125,000
	Use of / (Addition to) Fund Balance	(30,581)	31,500	8,000	8,000	9,000	10,000	12,000
		$98,785	$157,000	$134,000	$135,000	$136,000	$137,000	$138,000

2019 - 2023 Conservation Trust Budget (70-426)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
3480	Pool Repairs and Improvements	$22,806	$95,000	$70,000	$70,000	$70,000	$70,000	$70,000
6290	Tree, Plant and Shrub Enhancements	37,402	62,000	64,000	65,000	66,000	67,000	68,000
6350	Park Projects/ Playground Enhancements	38,577	-	-	-	-	-	-
		$98,785	$157,000	$134,000	$135,000	$136,000	$137,000	$138,000

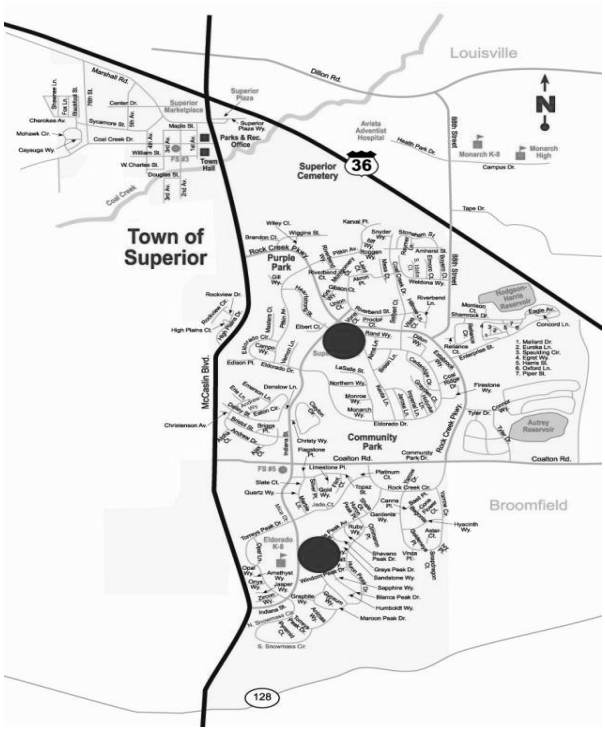
Pool Repairs and Improvements

PROS Project

FIRST YEAR FUNDING SOURCE			**BUDGET BY YEAR**		
$	70,000	CTF	2019	$	70,000
			2020		70,000
			2021		70,000
			2022		70,000
			2023		70,000
$	70,000	**Total Cost**	**Total Cost**	$	350,000

PROJECT DESCRIPTION:

2019: Pump room improvements at South Pool
2020: Retile and replaster North Pool
2021: Install play features North Pool
2022: Facility upgrades to South Pool Lobby
2023: Electrical upgrades and heater added to North Pool building



ANNUAL OPERATING BUDGET IMPACT

$ (2,000)

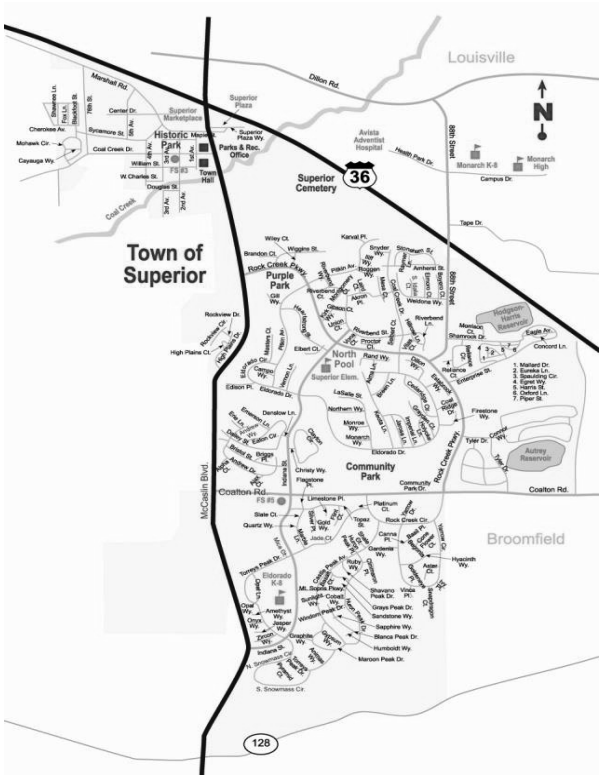
Tree Shrub and Plant Enhancements

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 64,000	CTF	2019	$ 139,000
75,000	Landscape Fee	2020	140,000
		2021	141,000
		2022	142,000
		2023	143,000
$ 139,000	**Total Cost**	**Total Cost**	$ 705,000

PROJECT DESCRIPTION:

This program is designed to preserve, upgrade, maintain and replace plant material as necessary within the Town. The preservation of plant material is necessary due to current soil conditions, past planting practices and the usage of re-use water. Upgrading, maintenance and replacement is necessary to provide a diverse system and avoid a monoculture. A variety of tree species should be planted so no single species represents more than 10-15 percent of a community's total tree population. If catastrophic loss of trees occur due to insects, disease or environmental factors, this program will reduce the effects of the loss.



ANNUAL OPERATING BUDGET IMPACT

$ -

OPEN SPACE FUND

Description

In November, 2001, voters approved a 0.3% sales/use tax that contributes funds for the purchase and maintenance of open space in Superior. The Town has an Open Space Advisory Committee which has focused their efforts on recommended uses of these monies.

2019 - 2023 Open Space Budget (71)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1300	Open Space Sales/Use Tax	$655,042	$629,000	$702,500	$734,000	$787,500	$764,000	$798,500
36-6100	Interest Income	20,117	30,000	54,000	72,000	81,000	120,000	132,000
36-6821	Loan Repayment	1,015,025	343,383	343,383	343,383	-	-	-
	Downtown Superior Public Improvement Reimbursement (Tract A & H)	-	-	-	1,136,336	-	-	-
	Use of / (Addition to) Fund Balance	(596,914)	(94,883)	(704,883)	(2,190,469)	729,158	(783,862)	(827,808)
		$1,093,270	$907,500	$395,000	$95,250	$1,597,658	$100,138	$102,692

2019 – 2023 Open Space Budget (71-471)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
3140	Water	$2,589	$6,000	$10,000	$10,000	$10,000	$10,000	$10,000
3450	Maintenance	65,158	71,500	75,000	80,250	82,658	85,138	87,692
4122	Open Space Coordination	10,690	5,000	5,000	5,000	5,000	5,000	5,000
6040	Irrigation Clock Upgrades	-	-	5,000	-	-	-	-
6903	Coal Creek Enhancements	-	825,000	200,000	-	-	-	-
6905	Shan Shan Open Space Trail Head	1,900	-	100,000	-	-	-	-
6360	Trail Improvements	34,017	-	-	-	1,500,000	-	-
4121	Committee/Staff Education	494	-	-	-	-	-	-
6902	Tract H Irrigation and Landscaping	961,519	-	-	-	-	-	-
6904	Shan Shan House Demo	16,903	-	-	-	-	-	-
		$1,093,270	$907,500	$395,000	$95,250	$1,597,658	$100,138	$102,692

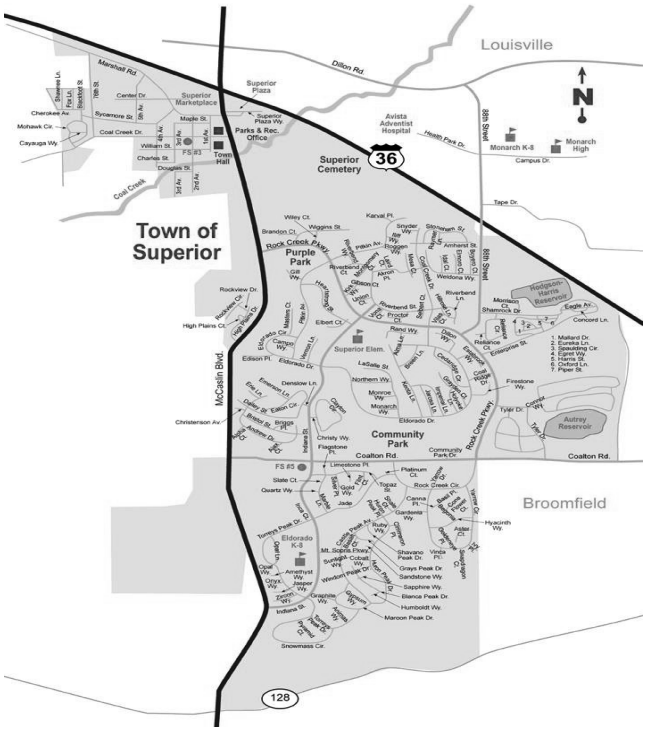
Irrigation Clock Upgrades

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 19,500	Governmental Capital	2019	$ 75,000
45,500	Landscape Fee	2020	-
5,000	Open Space	2021	-
5,000	SMID	2022	-
		2023	-
$ 75,000	**Total Cost**	**Total Cost**	$ 75,000

PROJECT DESCRIPTION

Upgrade irrigation clock systems Town wide due to outdated technology



ANNUAL OPERATING BUDGET IMPACT

$ -

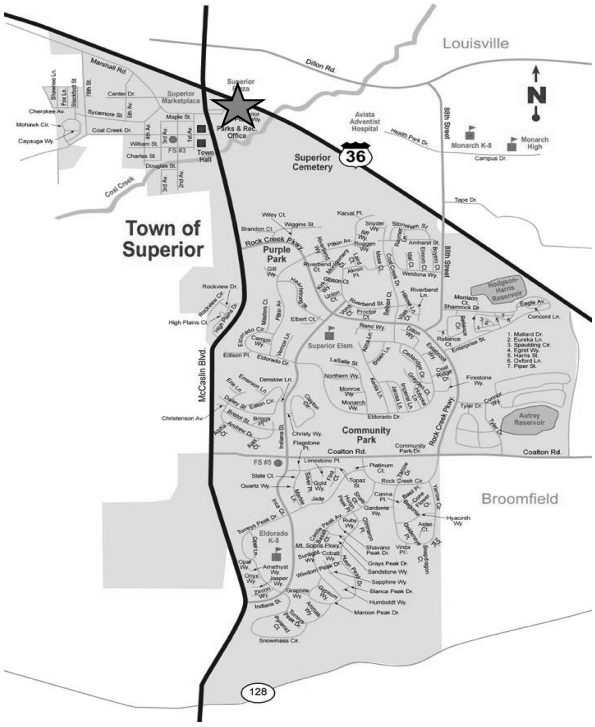
Coal Creek Corridor Enhancements (Downtown Superior)

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 200,000	Open Space	2019	$ 200,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 200,000	**Total Cost**	**Total Cost**	$ 200,000

PROJECT DESCRIPTION

Continued work on Coal Creek to include overlot grading required to tie in the creek improvements to the future park sites. This work must take place after the initial creek restoration/enhancements have been completed.



ANNUAL OPERATING BUDGET IMPACT

$ -

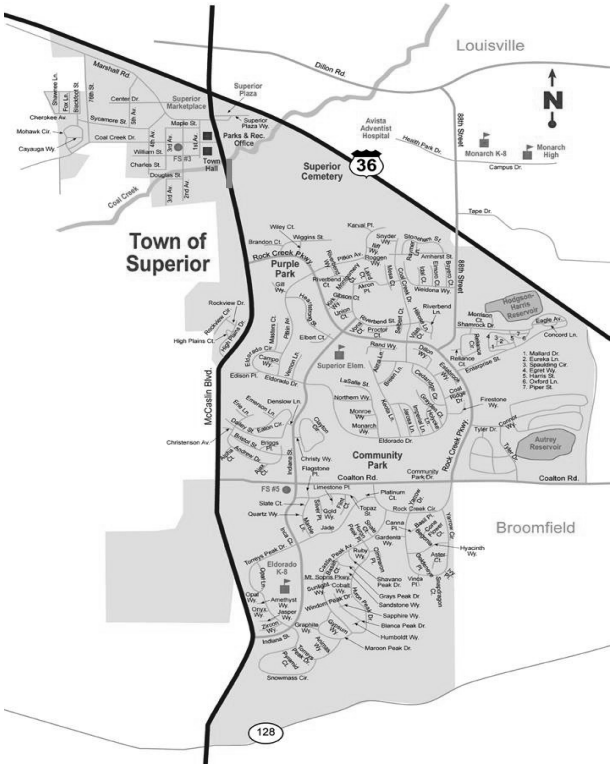
Shan Shan Trail Head

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 100,000	Open Space	2019	$ 100,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 100,000	**Total Cost**	**Total Cost**	$ 100,000

PROJECT DESCRIPTION

Construct trailhead on Shan Shan property to relieve parking congestion in Original Town at the intersection of 3rd Ave. and West Thomas St. Boulder County has voiced cooperative project support.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

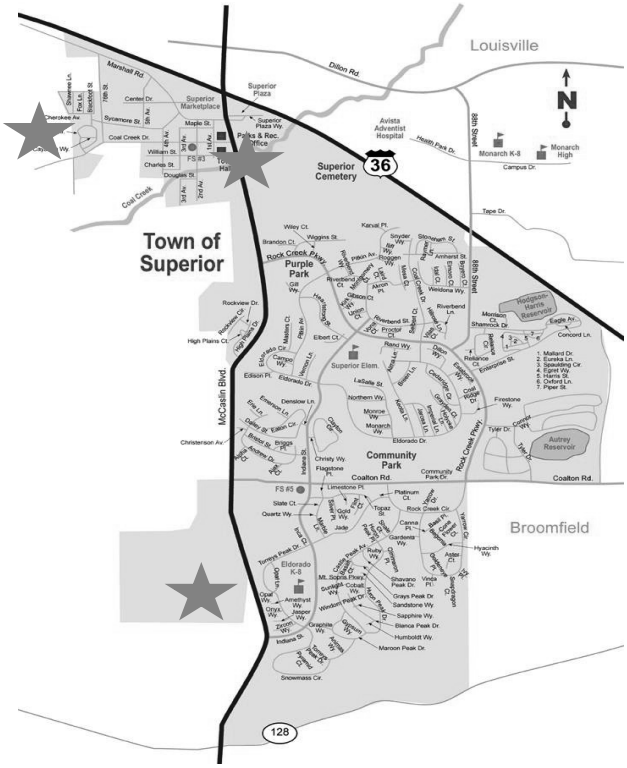
Trail Improvements

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 1,500,000	Open Space	2019	$ -
		2020	-
		2021	1,500,000
		2022	-
		2023	-
$ 1,500,000	**Total Cost**	**Total Cost**	$ 1,500,000

PROJECT DESCRIPTION

New trail projects throughout Town. The Open Space Advisory Committee and Parks, Recreation, Open Space and Trails Advisory Committee will have reviewed and recommended a schedule of future trail projects to the Board.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

LANDSCAPE FEE FUND

Description

This fund accounts for the proceeds from a monthly fee on residential property within Town, except generally the Original Town area, for enhanced landscape maintenance within these areas. The fee is $30/month for single family detached residents, $25/month for single family attached residents/condominiums, and $20/month for apartments.

2019 - 2023 Landscape Fee Budget (72)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
34-4710	Landscape Maint. Fee	$1,489,522	$1,534,000	$1,535,100	$1,588,500	$1,629,300	$1,658,700	$1,702,500
36-6100	Interest Income	6,871	9,000	16,000	14,000	13,000	11,000	6,000
	Use of / (Addition to) Fund Balance	(78,804)	174,922	254,132	173,516	178,596	279,191	232,026
		$1,424,386	$1,717,922	$1,805,232	$1,776,016	$1,820,896	$1,948,891	$1,940,526

2019 - 2023 Landscape Fee Budget (72-426)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2440	Billing Services	$5,511	$7,000	$7,000	$7,000	$7,000	$7,000	$7,000
2630	Mosquito Control	21,466	25,000	30,000	30,900	31,827	32,782	33,765
2650	Admin. Fee	202,668	207,722	264,232	274,801	285,793	297,225	309,114
3140	Water	268,475	345,000	308,000	308,000	308,000	340,500	340,500
3150	Electricity	16,043	19,500	20,000	20,600	21,218	21,855	22,511
3290	Maint.–Trails	-	42,500	44,000	45,320	46,680	48,080	49,522
3320	Maint. – Playground	3,251	4,000	15,000	15,450	15,914	16,391	16,883
3370	Maint. – Reservoir & Ponds	27,609	53,000	54,500	56,135	57,819	59,554	61,341
3450	Landscape Maintenance	762,809	810,000	820,000	820,300	820,609	870,927	872,755
3470	Fence Maint.	49,986	100,000	100,000	100,000	100,000	100,000	100,000
3490	Maint. – Trees, Plants	40,437	75,000	75,000	75,000	75,000	75,000	75,000
4900	Miscellaneous	-	2,000	2,000	2,060	2,122	2,186	2,252
6040	Irrigation Clock Upgrade	-	-	45,500	-	-	-	-
6080	Drainage Improvements	-	5,000	5,000	5,000	5,000	5,000	5,000
6300	Vehicle	24,131	7,700	-	-	28,000	56,000	28,000
8230	Wildlife Mgmt	2,000	14,500	15,000	15,450	15,914	16,391	16,883
		$1,424,386	$1,717,922	$1,805,232	$1,776,016	$1,820,896	$1,948,891	$1,940,526

Vehicle Replacement

PROS Project

FIRST YEAR FUNDING SOURCE			BUDGET BY YEAR		
$	12,300	Governmental Capital	2019	$	-
	28,000	Landscape Fee	2020		-
			2021		40,300
			2022		80,600
			2023		40,300
$	40,300	**Total Cost**	**Total Cost**	$	161,200

PROJECT DESCRIPTION:
2021 - Replace #204 **(r**eplacement cost at 70% Landscape Fee, 30% CIP)
2022 - Replace #205, #206
2023 - Replace #207

ANNUAL OPERATING BUDGET IMPACT
$ 500

TRASH AND RECYCLING FUND

Description

The expenses in this fund are a direct pass through to the customers for the monthly fee on residential properties within Original Town, Coal Creek Crossing, Sagamore, Ridge, Downtown Superior and Calmante I/II for contracted trash and recycling within these areas of Town. The monthly fee for 2019 is $9.65 (which is the same fee since 2012).

2019 - 2023 Trash and Recycling Budget (53)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
34-4520	Trash and Recycling User Fees	$53,930	$74,344	$88,008	$102,136	$176,400	$202,680	$224,280
	Use of / (Addition to) Fund Balance	(739)	-	-	-	-	-	-
		$53,191	$74,344	$88,008	$102,136	$176,400	$202,680	$224,280

2019 - 2023 Trash and Recycling Budget (53-481)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
3630	Trash and Recycling	$53,191	$74,344	$88,008	$102,136	$176,400	$202,680	$224,280
		$53,191	$74,344	$88,008	$102,136	$176,400	$202,680	$224,280

Sup. Metro. District No. 1 Tab

SUPERIOR METROPOLITAN DISTRICT NO. 1

Superior Metropolitan District (SMD) No. 1 provides water (potable and non-potable), wastewater, and storm water service to residents within the Town of Superior. SMD No. 1 operates the water and wastewater treatment plants and continues to pursue securing water storage sufficient for the future needs of Superior residents. SMD No. 1 has debt financed the treatment plants, major infrastructure components and water rights. This enables users to have up to date facilities and a secure water source while having development pay its appropriate share of system costs. The District's predominant water supply is Colorado-Big Thompson water shares through membership in the Northern Colorado Water Conservancy District (NCWCD) and the Windy Gap Project, which is a sub-district of the NCWCD.

In 2000, the members of the Town Board of Trustees began serving as members of the Board of Directors of Superior Metropolitan District No. 1 facilitating cooperation between the Town and the District. SMD No. 1 has an intergovernmental agreement with the Town to provide management services for the District. Departments within the water, wastewater and storm water funds include:

Water

- Administration
- Water Supply
- Water Treatment
- Water Storage & Distribution
- Non- Departmental

Wastewater

- Administration
- Wastewater Collection
- Wastewater Treatment Plant
- Non- Departmental

Storm Water

- Administration
- Storm Drainage
- Non-Departmental

WATER - ADMINISTRATION

Program Description

This department provides services to residential and commercial water customers, manages consultant contracts for water plant operations, water distribution engineering and legal services. The department also maintains compliance with water regulatory requirements, prepares and calculates system development fees for new development projects, develops and administers water conservation programs, and participates in regional water industry projects and organizations.

Goals

- Percent of citizen complaints per month: Less than half a percent of all accounts.
- Provide a safe and reliable source of water to the community and promote conservation.
- Participate in the construction of the Windy Gap Firming Project (Chimney Hollow Reservoir) to increase the reliability of the yield of our junior water rights.
- Continue the development of our re-use system and pursue incentives for our customers that promote the use of water conservation technology and devices.
- Implement enhanced system maintenance programs including valve turning, hydrant flushing, and general preventative maintenance for the Water Treatment Plant.
- Implement and maintain a long term infrastructure condition assessment and management process.
- Monthly SMD1 utility costs to be competitive/lower than neighboring utilities.

Performance Measures

Description	**2017**	**2018**	**2019**
Monthly customer bills (including utilities, trash, landscape fee, etc.)	4,072[1]	4,159[2]	4,242[2]
Monthly disconnect notices	130[3]	160	160
Monthly water disconnects	2[4]	2[4]	2[4]
% of water quality standards met	100%	100%	100%
Avg. winter monthly water/sewer/storm cost			
- Superior	$58.56[5]	$67.39[6]	$70.75[6]
- Neighboring Utilities (Louisville, Lafayette, Erie)	$65.15[5]	$77.09[6]	$80.94[6]
Avg. summer monthly water/sewer/storm cost			
- Superior	$111.35[5]	$118.76	$120.16[6]
- Neighboring Utilities	$136.65[5]	$145.66[6]	$151.24[6]

[1] Utility Billing Records
[2] Projected 2% growth per Master Plan
[3] Average (Ranges from 150-185 per month)
[4] Average (Ranges from 2-15 per month) theoretically projections decrease as notices increase.
[5] From 2017 and 2018 Budget/Utility rates comparison
[6] Based on Superior 5.0% sewer fee increase and neighboring utilities estimated 2019 increase

Water Administration Expense (50-415)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2100	Legal Services	$3,711	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
3100	Telephone	1,091	2,000	2,000	2,060	2,122	2,186	2,252
4200	Memberships	423	1,000	1,000	1,030	1,061	1,093	1,126
4300	Training	468	1,650	1,650	1,650	1,650	1,650	1,650
4310	Travel & Expenses	64	2,500	2,500	2,600	2,600	2,600	2,600
4400	Printing and Binding	2,237	2,500	2,500	2,525	2,525	2,525	2,525
4900	Other Fees & Services	226	500	500	500	500	500	500
5100	Office Supplies	1,195	1,750	2,500	1,780	1,061	1,843	1,376
5160	Uniforms & Equipment	1,989	2,500	2,500	2,575	2,652	2,732	2,814
6110	Software	1,425	2,000	2,000	2,060	2,122	2,186	2,252
8220	Water Conservation	18,294	20,000	40,000	20,000	20,000	20,000	20,000
		$31,123	$38,900	$59,650	$39,280	$38,793	$39,815	$39,595

WATER – SUPPLY

Program Description

The water supply division continues to diversify the Town's water portfolio with the constant review and management of the Town's water rights. Currently, the majority of the Town's water rights are in Colorado-Big Thompson, FRICO Community Ditch and Windy Gap shares. It is the continuous goal of the Board of Directors to ensure a reliable water supply to the residents of the Town of Superior.

Goals

- Maintain plans for meeting current and future water supply needs.
- Continue to work with Northern Colorado Water Conservancy District (NCWCD) and other agencies on the design and construction of the Windy Gap Reservoir Firming project.
- Optimize revenue opportunities through the leasing activity of surplus water supply as available.

Performance Measures

Description	**2017**	**2018**	**2019**
Water Supply Plan	Plan Implementation	Plan Implementation	Plan Implementation
Potable Water Interconnect	Operational	Operational	Operational
Maintain Conservation Plan	No activity	No activity	Update
NCWCD Pump Station Upgrades	No activity	No activity	No activity

Water Rights

Source	**Amount**	**Avg. Yield, ac-ft.**	**Firm Yield, ac-ft.**[2]
CBT Units	2,080	1,456	1,040
Windy Gap[1]	15	1,283	1,283
Ditch Shares	8.96	67	67
TOTAL		**2,806**	**2,390**

[1] Includes Firming Project
[2] Could be fixed at 0.7 AF/unit (1,456 ac-ft)

Demands, acre feet

Type	**2017**[1]	**2018**[2]	**2019**[2]
Potable	1,488	1,511	1,541
Raw[3]	244	249	254
Reuse[4]	336	343	350
TOTAL	**2,061**	**2,103**	**2,145**

[1] Water treatment plant records
[2] Projected based on 2% growth per Master Plan
[3] Flows to Pond 5 plus Community Ditch
[4] WWTP Reuse water pump meter readings

Water Supply Expense (50-450)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
5520	Windy Gap Carriage & Power	$88,135	$162,000	$170,000	$177,650	$185,644	$193,998	$202,728
5530	CBT Assessment	90,480	94,800	98,000	102,900	108,100	113,600	119,300
5541	FRICO Assessment	1,634	2,000	2,000	2,000	2,000	2,000	2,000
5560	CBT - Carry Over	18,096	12,500	18,800	19,552	20,334	21,147	21,993
5570	Chimney Hollow Reservoir Maintenance	-	-	-	34,000	34,609	35,229	35,860
5570	Windy Gap Admin/Fixed O&M Costs	54,000	54,000	54,000	55,620	57,289	59,008	60,778
6710	Water Rights - Legal & Other	32,907	27,000	35,000	36,000	37,000	38,000	39,000
6750	SWSP Pipeline	227,824	190,000	190,000	270,000	208,100	214,343	220,773
		$513,076	$542,300	$567,800	$697,722	$653,076	$677,325	$702,432

WATER – TREATMENT PLANT

Program Description

The water treatment plant provides safe drinking water to the residents of the Town of Superior. The operation and maintenance of the plant is currently provided through a contract with Ramey Environmental Compliance, Inc., and managed by Town staff.

Per the AWWA Standards there are four major categories required for operation:

1. Compliance with Regulatory Requirements
2. Operational Management Practices
3. Plant – Real Property Management and Maintenance
4. Water Quality Management

Goals

- Compliance with Regulations:
  - Satisfy requirements of Federal, State and Local regulations
  - Demonstrate meeting and striving to perform better than applicable drinking water regulations.
- Operational Management Practices
  - Access the cost of operation annually and provide recommendations for achieving standards.
  - Involve plant personnel to provide input on equipment purchases
- Plant – Management and Maintenance
  - Backup equipment
  - Scheduled inspections and preventative maintenance
- Water Quality Management
  - Deliver quantity of water to satisfy normal demands.
  - Control type, location and number of sampling points

The national average energy consumption in water treatment plants is 1,500 kWh per million gallons of water.

Description	2017	2018	2019
Average daily production, million gallons per day (MGD)	1.32[1]	1.35[4]	1.38[4]
Total potable water consumption, MG (Ac-Ft)	412[2] (1,265)	410[3] (1,255)	415[3] (1,274)
Total non-potable water consumption, MG (Ac-Ft)	205[2] (629)	198[3] (608)	208[3] (639)

Description	2017	2018	2019
Total Energy Consumption, kWh	441,016[1]	398,468[3]	411,193[3]
Total Water Treated, MG (Ac-Ft)	483[1]	493[4]	503[4]
kWh / MG Treated	913	<1,500[5]	<1,500[5]

[1] Water treatment plant records (REC annual report)
[2] Utility Billing
[3] Average past 3 years
[4] Based on 2% growth per master plan
[5] Goal is to be under the national average of 1,500 kWh per MG treated

Water Treatment Expense (50-451)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2370	Treatment Plant Operator	$114,734	$120,000	$123,000	$127,308	$131,127	$135,061	$139,113
2371	Treatment Plant – Chemical Testing	20,885	21,000	21,500	22,145	22,809	23,493	24,198
2372	Treatment Plant – Add. Services	2,529	10,000	5,000	5,150	5,305	5,464	5,628
628	State Permit & Calibration	11,954	13,000	13,500	13,905	14,322	14,752	15,195
3100	Telephone	3,537	3,000	3,500	3,605	3,713	3,824	3,939
3110	Utilities	906	1,000	1,000	1,000	1,000	1,000	1,000
3150	Electricity	38,097	41,000	42,500	43,988	45,528	47,121	48,770
3160	Natural Gas	3,339	4,500	4,500	4,700	4,900	5,100	5,300
3340	Repairs & Maintenance - WTP	31,883	41,000	42,000	43,260	44,558	45,895	47,272
3341	Process & Instrumentation Maintenance	10,942	14,000	14,500	14,935	15,383	15,844	16,319
3390	Solids Hauling	-	52,000	54,000	35,000	36,575	38,221	39,941
5510	Scada Lease	-	21,000	21,000	21,000	21,000	21,000	21,000
3491	Photovoltaic System-WTP - Oper & Maint – Phase I & II	11,978	5,000	5,000	5,150	5,305	5,464	5,628
5140	Chemicals	64,815	68,000	71,000	74,195	77,534	81,023	84,669
5220	Tools & Small Equipment	4,596	5,000	5,000	5,150	5,305	5,464	5,628
7971	Photovoltaic System Lease Payments – Phase I & II	35,439	35,439	35,439	-	-	-	-
7972	Photovoltaic System II - Purchase Option	-	-	-	37,192	-	-	-
		$350,036	$454,939	$463,039	$457,683	$434,364	$448,726	$463,600

WATER – STORAGE & DISTRIBUTION

Program Description

The water storage & distribution program includes the storage and distribution of treated water to residents. Other related services include repair and maintenance of potable lines, irrigation lines and reservoirs and ponds. Distribution and maintenance of water meters and utility line locates are other services also included in this program.

Goals

- Implement and maintain a long term infrastructure condition assessment and management process.
- Actively seek additional storage for irrigation
- Implement GIS for asset management

Performance Measures

Description	2017	2018	2019
Potable Water Meters Replaced Inventory: 3,476[1]	152	130	130
GIS: Percentage of service included	50%	65%	75%
Update Pump Station Controls (3 pump stations in operation)	3	2	2
Potable Water Tanks Cleaned/Serviced Inventory: 3	0	0	3

[1] Utility billing

Water Storage & Distribution Expense (50-452)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2210	Engineering Services	$32,951	$10,000	$20,000	$20,600	$21,218	$21,855	$22,511
2390	Utility Locates	720	1,000	1,000	1,030	1,061	1,093	1,126
3100	Telephone	224	1,000	500	515	530	546	562
3150	Electricity	49,695	57,500	55,000	57,475	60,061	62,764	65,588
3350	Repairs & Maint - Potable Lines	54,688	100,000	104,500	109,203	114,117	119,252	124,618
3360	Repairs & Maint - Irrigation Lines	34,543	40,000	41,800	43,681	45,647	47,701	49,848
3370	Repairs & Maint - Reservoir & Ponds	9,758	5,000	5,150	5,305	5,464	5,628	5,797
5610	Water Meters	76,336	50,400	56,400	47,400	39,900	33,900	33,900
		$258,915	$264,900	$284,350	$285,209	$287,998	$292,739	$303,950

WATER – NON-DEPARTMENTAL

Program Description

This fund is for general expenses not associated to any one department. Expenses include debt payments, administrative fees, vehicle maintenance, transfer to water maintenance capital projects and general costs such as insurance and supplies.

Water Non-Departmental Expense (50-490)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2400	Auditing Services	$6,225	$6,750	$7,000	$7,250	$7,500	$7,750	$8,000
2440	Utility Billing	12,881	12,000	12,000	12,000	12,000	12,000	12,000
2460	Bank Fees	-	100	100	100	100	100	100
2490	Investment Fees	13,905	12,000	14,000	14,000	14,000	14,000	14,000
2510	Paying Agent Fees	-	1,650	1,650	1,650	1,650	1,650	1,650
2650	Administrative Fee	303,616	312,051	329,941	343,139	356,865	371,140	385,986
4600	PC/GL Insurance	19,976	21,000	22,000	23,000	24,000	25,000	26,000
4800	Studies	4,954	25,000	-	-	-	-	-
5120	Fuel and Vehicle Maintenance	11,460	16,000	16,720	17,472	18,258	19,080	19,939
7730	Note Principal	1,257,300	1,284,732	1,307,592	1,335,024	1,357,884	1,385,316	1,412,748
7740	Note Interest	327,626	305,353	280,300	254,802	228,769	202,291	175,277
9530	Transfer to Capital	-	31,725	15,358	-	36,243	11,568	223
		$1,957,133	$2,028,361	$2,006,661	$2,008,437	$2,057,269	$2,049,895	$2,055,923

WASTEWATER - ADMINISTRATION

Program Description

This program provides services to residential and commercial wastewater customers, including the management of consultant contracts for wastewater plant operations, wastewater collection engineering and legal services. Responsibilities also include maintaining compliance with wastewater regulatory requirements, preparing and calculating system development fees for new development projects, and coordinating wastewater system maintenance.

Goals

- Percent of citizen complaints per month: Less than a ½ percent of all accounts.
- Annually jet sewer collection system to reduce sewer line blockages and backups.
- Implement and maintain a long term infrastructure condition assessment and management process.
- Provide Discharge Monitoring Reports (DMR's) per CDPHE Statues.
- Evaluate/Pursue regional consolidation opportunities

Wastewater Administration Expense (51-415)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2100	Legal Services	$223	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
3100	Telephone	712	1,300	1,300	1,339	1,379	1,420	1,463
4200	Membership	316	500	500	500	500	500	500
4300	Training	248	990	990	1,050	1,050	1,050	1,050
4310	Travel & Expenses	1,140	1,500	1,500	1,515	1,515	1,515	1,515
4900	Other Fees & Services	130	500	500	515	530	546	562
5100	Office Supplies	717	1,250	1,900	1,480	1,061	1,543	1,276
5160	Uniforms & Equipment	1,194	1,500	1,500	1,545	1,591	1,639	1,688
		$4,680	$8,540	$9,190	$8,944	$8,626	$9,213	$9,054

WASTEWATER - COLLECTION

Program Description

The wastewater collection program collects sewer from residents of the Town. In addition, the wastewater is treated and distributed through a reuse system to irrigate the Town's parks, open space, multi-family and commercial landscaped area. Other services include repair and maintenance of sewer lines; operation and maintenance of a lift station; and utility line locates.

Goals

- Provide safe and cost effective wastewater treatment.
- Implement and maintain a long term infrastructure condition assessment and management process.

Performance Measures

Description	2017	2018	2019
Sewer Lines Cleaned, (ft.) Inventory: 223,000 ft. as of 2018	218,000	223,000	223,000
Sewer Lines Videoed, (ft.)	0	0	0
GIS: Percentage of service included	50%	70%	75%

Wastewater Collection Expense (51-460)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2210	Engineering Services	$22,157	$5,000	$10,000	$10,300	$10,609	$10,927	$11,255
2390	Utility Locates	720	1,000	1,000	1,030	1,061	1,093	1,126
3100	Telephone	28	500	500	515	530	546	562
3110	Utilities	416	1,000	1,000	1,030	1,061	1,093	1,126
3150	Electricity	6,042	14,000	8,000	8,360	8,736	9,129	9,540
3160	Natural Gas	689	500	500	515	530	546	562
3350	Repairs & Maint Lines	23,931	28,500	28,500	29,355	30,236	31,143	32,077
3430	Repairs - Lift Station	2,406	5,000	5,000	5,000	5,000	5,000	5,000
		$56,389	$55,500	$54,500	$56,105	$57,763	$59,477	$61,248

WASTEWATER TREATMENT PLANT

Program Description

The wastewater treatment plant collects sewage from residential and commercial properties within the Town's boundary. The operation and maintenance of the plant is currently provided through a contract with Ramey Environmental Compliance, Inc., and managed by Town staff.

Goals

- Implement and maintain a long term infrastructure condition assessment and management process.
- Maintain a Facility Master Plan (update every 5 years)
- Evaluate and improve equipment and chemical usage for an energy efficient plant

  In the United States, wastewater plants utilize an average of 1,200 kWh per million gallons (MG) of wastewater treated. However, a higher treatment volume generally leads to a lower energy demand per MG. For standard activated sludge treatment plants, such as we operate, a 1 MGD facility may have a 2,200 kWh/MG energy demand, a 10 MGD facility may have a 1,200 kWh/MG energy demand (WEF, 2009). This amounts to a 45% energy consumption reduction per MG treated from a 1 MGD facility to a 10 MGD facility.

Performance Measures

Description	2017	2018	2019
Total annual energy consumption, kWh	1,403,384[1]	1,417,174[5]	1,430,505[5]
Total wastewater treated, MG	399[2]	407[3]	415[3]
kWh / MG Treated	3,517	3,482[4]	3,447[4]

[1] Xcel Energy Bills
[2] Plant records
[3] 2% growth per Master Plan
[4] Goal (ultimate goal is 2,300 kwh/MG treated) decreased 1% each year
[5] kWh/MG treated x total treated MG

Wastewater Treatment Plant Expense (51-461)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2210	Engineering Services	$4,030	$10,000	$10,000	$10,300	$10,609	$10,927	$11,255
2370	Treatment Plant Operator	334,794	345,000	355,350	366,011	376,991	388,301	399,950
2371	Treatment Plant – Chemical Testing	44,762	37,000	38,000	39,140	40,314	41,523	42,769
2372	Treatment Plant – Add. Services	9,304	15,500	10,000	10,300	10,609	10,927	11,255
2373	State Permits	17,327	11,000	15,550	15,965	16,444	16,937	17,445
3100	Telephone	2,994	3,000	3,000	3,090	3,183	3,278	3,376
3110	Utilities	11,729	20,000	15,000	15,750	16,538	17,365	18,233
3150	Electricity (net)	131,502	128,000	134,400	141,120	148,176	155,585	163,364
3160	Natural Gas	497	2,000	1,000	1,030	1,061	1,093	1,126
3340	Repairs & Maintenance - WWTP	59,555	62,500	65,000	67,925	70,982	74,176	77,514
3341	Process & Instrumentation Maintenance	11,089	10,000	11,000	11,330	11,670	12,020	12,381
3355	Centrifuge & Blower Maintenance	9,160	25,000	25,000	25,000	25,000	25,000	25,000
3390	Sludge Hauling	29,750	44,000	35,000	36,575	38,221	39,941	41,738
5510	Scada Lease	-	21,000	21,000	21,000	21,000	21,000	21,000
3491	Photovoltaic System-WTP - Oper & Maint – Phase I & II	11,778	5,000	5,000	5,150	5,305	5,464	5,628
5140	Chemicals	200,592	180,000	190,000	198,550	207,485	216,822	226,579
5220	Tools & Small Equipment	2,011	3,000	3,000	3,090	3,183	3,278	3,376
7971	Photovoltaic System Lease Payments	35,439	35,439	35,439	-	-	-	-
7972	Photovoltaic System II - Purchase Option	-	-	-	37,192	-	-	-
		$916,403	$957,439	$972,689	$1,008,518	$1,006,771	$1,043,637	$1,081,989

WASTEWATER – NON-DEPARTMENTAL

Program Description

This fund is for general expenses not associated to any one department. Expenses include debt payments, administrative fees, vehicle maintenance, transfer to sewer maintenance capital projects and general costs such as insurance and supplies.

Wastewater Non-Departmental Expense (51-490)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2400	Auditing Services	$3,735	$3,750	$3,750	$3,900	$4,050	$4,200	$4,350
2440	Utility Billing	3,703	4,000	4,000	4,000	4,000	4,000	4,000
2490	Investment Fees	1,378	1,300	1,300	1,300	1,300	1,300	1,300
2650	Administrative Fee	182,169	187,231	197,965	205,884	214,119	222,684	231,591
3220	Maint. - Building	173	2,000	2,000	2,060	2,122	2,186	2,252
4600	PC/GL Insurance	11,836	12,500	13,000	13,500	14,000	14,500	15,000
5120	Fuel & Vehicle Maintenance	6,876	14,500	10,000	10,450	10,920	11,411	11,924
7730	Bond Principal	68,888	70,391	71,643	73,146	74,399	75,902	77,405
7740	Bond Interest	18,074	16,730	15,358	13,961	12,534	11,084	9,603
9530	Transfer to Capital	-	59,119	64,605	134,482	234,646	301,406	381,284
		$297,342	$371,521	$383,621	$462,683	$572,090	$648,673	$738,709

STORM WATER – ADMINISTRATION

Program Description

This program provides services to residential and commercial storm water customers, including the management of consultant contracts for storm water operations, storm water engineering and legal services. Responsibilities also include the administration of compliance with storm water regulations, preparation and calculation of system development fees for new development projects, promotion of public awareness regarding the impact of urban runoff on storm water quality, and participation in regional storm water projects and organizations.

In addition, staff works jointly with several surrounding communities on the Keep It Clean Partnership (KICP) to protect water quality within the Town's watershed and to comply with the Town's Municipal Separate Storm Sewer System (MS4) Discharge Permit with the State of Colorado.

Goals

- Percent of citizen complaints per month: < ½% of all accounts.
- Reduce hazards to life and property from flooding.
- Convey storm water runoff through the site in an economical, safe and practical manner.
- Preserve floodplain areas as natural drainage ways.
- Utilize the drainage ways for recreational and open space purposes.
- Improve water quality of urban runoff to reduce negative impacts to waterways.
- Educate citizens about storm water runoff and protecting the area's waterways.
- Encourage conveyance of irrigation and storm water flows to reduce damages to pavement and other Town infrastructure.

Storm Water Administration Expense (52-415)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2100	Legal Services	$223	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
2300	Planning Services	30,550	23,000	24,000	24,720	25,462	26,226	27,013
2373	MS4 Permit Administration	-	-	10,000	10,000	10,000	10,000	10,000
3100	Telephone	379	1,000	1,000	1,030	1,061	1,093	1,126
4200	Memberships	543	1,200	1,200	1,200	1,200	1,200	1,200
4300	Training	165	660	660	700	700	700	700
4310	Travel & Expenses	34	1,000	1,000	1,010	1,010	1,010	1,010
4400	Printing & Binding	-	500	-	-	-	-	-
4900	Other Fees & Services	141	500	500	500	500	500	500
5100	Office Supplies	478	800	1,400	965	530	996	713
5160	Uniforms & Equipment	796	1,000	1,000	1,030	1,061	1,093	1,126
		$33,309	$30,660	$41,760	$42,155	$42,524	$43,818	$44,388

STORM WATER – STORM DRAINAGE

Program Description

The storm drainage program provides operation and maintenance of storm sewer mains, natural open channels, and detention/water quality ponds within the Town. Other related services include wetlands plantings and monitoring, utility line locates, and street sweeping.

Goals

- Convey storm water runoff in an economical, practical and environmentally responsible manner.
- Continue to utilize street sweeping to improve the water quality of urban runoff.
- Review Storm Water Quality Permits for compliance with Town regulations that promote Low Impact Development and stream health.

Performance Measures

Description	**2017**	**2018**	**2019**
Time Spent Cleaning Inlets, (Hrs.)	48	120	100
Storm Water Permit Reviewed	6	8	8
Storm Water Permits Reviewed On Time	100%	100%	100%
Number of Town Wide Street Sweeps	5	1	4

Storm Water Storm Drainage Expense (52-480)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2210	Engineering Services	$45,651	$10,000	$10,000	$10,300	$10,609	$10,927	$11,255
2373	State Permits	810	-	6,500	-	-	-	-
2390	Utility Locates	720	1,000	1,000	1,030	1,061	1,093	1,126
3350	Repairs & Maintenance - Utility Channels	58	3,000	3,000	3,090	3,183	3,278	3,376
3370	Repairs & Maintenance - Reservoir & Ponds	12,761	30,000	15,000	15,450	15,914	16,391	16,883
3510	Street Sweeping	20,751	30,000	30,000	30,900	31,827	32,782	33,765
5220	Tools & Small Equipment	1,375	2,000	2,000	2,060	2,122	2,186	2,252
		$82,126	$76,000	$61,000	$62,830	$64,716	$66,657	$68,657

STORM WATER – NON-DEPARTMENTAL

Program Description

This fund is for general expenses not associated to any one department. Expenses include debt payments, administrative fees, vehicle maintenance, transfer to storm maintenance capital projects and general costs such as insurance and supplies.

Storm Water Non-Departmental Expense (52-490)

Acct #	Description	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2400	Auditing Services	$2,490	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
2440	Utility Billing	1,169	1,300	1,300	1,300	1,300	1,300	1,300
2650	Administrative Fee	121,446	124,821	131,977	137,256	142,746	148,458	154,394
4600	PC/GL Insurance	7,891	8,250	8,500	8,750	9,000	9,250	9,500
5120	Fuel & Vehicle Maint.	4,583	6,200	6,500	6,695	6,896	7,103	7,316
7730	Note Principal	48,813	49,878	50,765	51,830	52,718	53,783	54,848
7740	Note Interest	12,807	11,855	10,882	9,892	8,882	7,854	6,805
9530	Transfer to Capital	-	-	45,816	42,792	40,718	34,279	30,292
		$199,560	$249,340	$258,240	$261,015	$264,760	$264,525	$266,955

SUPERIOR METROPOLITAN DISTRICT NO. 1
RESOLUTION SMD#1-6
SERIES 2018

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUPERIOR METROPOLITAN DISTRICT NO. 1 ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE SUPERIOR METROPOLITAN DISTRICT NO. 1 FOR 2019

WHEREAS, the Board of Directors (the "Board") of the Superior Metropolitan District No. 1 ("SMD#1") appointed the Town of Superior Finance Director to prepare and submit a proposed budget to the Board as required by the Local Government Budget Law, C.R.S. § 29-1-101, *et seq.*;

WHEREAS, the Finance Director submitted the proposed SMD#1 2019 Budget to the Board on August 22, 2018 for the Board's consideration;

WHEREAS, the proposed SMD#1 2019 Budget was open for inspection by the public at the Superior Town Hall, 124 E. Coal Creek Drive, Superior, Colorado;

WHEREAS, the Board held a properly-noticed public hearing on October 8, 2018 and interested persons were given the opportunity to register objections to the 2019 SMD#1 Budget; and

WHEREAS, it is necessary to appropriate the revenues provided in the Budget to and for the purposes described below, so as not to impair the operations of SMD#1.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD DIRECTORS OF THE SUPERIOR METROPOLITAN DISTRICT NO. 1:

Section 1. The following are estimated expenditures for each fund for the 2019 SMD#1 Budget:

Water Operating	$3,381,500
Water Capital	1,248,100
Sewer Operating	1,420,000
Sewer Capital	5,305,000
Storm Drainage Operating	361,000
Storm Drainage Capital	157,500
Total	$11,873,100

Section 2. The 2019 SMD#1 Budget, as submitted to the Board, is hereby approved and adopted as the budget of the Superior Metropolitan District No. 1 for 2019.

Section 3. For the Superior Metropolitan District No. 1 for 2019, the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

Water Operating	$3,381,500
Water Capital	1,248,100
Sewer Operating	1,420,000
Sewer Capital	5,305,000
Storm Drainage Operating	361,000
Storm Drainage Capital	157,500
Total	$11,873,100

ADOPTED this 8th day of October, 2018.

Clint Folsom

Clint Folsom, President

ATTEST:

SUPERIOR METROPOLITAN DISTRICT NO. 1 SEAL COLORADO

Phyllis J. Hardin, Secretary

SUPERIOR METROPOLITAN DISTRICT NO. 1
RESOLUTION NO. SMD#1-7
SERIES 2018

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUPERIOR METROPOLITAN DISTRICT NO. 1 AMENDING APPENDIX A OF THE DISTRICT'S RULES AND REGULATIONS TO INCREASE THE DISTRICT'S RATES AND FEES EFFECTIVE MARCH 11, 2019

WHEREAS, according to the Rules and Regulations of the Superior Metropolitan District No. 1 ("SMD#1"), rates and fees may be increased by the District's Board of Directors by resolution after a public hearing;

WHEREAS, tap fees, water meter installation fees, system development fees, service charges, standby fees, construction water fees, and miscellaneous fees for SMD1 customers are set forth in Appendix A of the Rules and Regulations;

WHEREAS, to cover increased costs of service, the Board of Directors wishes to increase certain rates and fees, effective March 11, 2019; and

WHEREAS, the Board of Directors held a properly-noticed public hearing on the proposed increases on October 8, 2018.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SUPERIOR METROPOLITAN DISTRICT NO. 1 AS FOLLOWS:

Section 1. The Board of Directors finds and determines that it is necessary to increase SMD#1's rates and fees to maintain SMD#1's current level of operations, and that the rates and fees set forth in the attached Appendix A are reasonably related to the cost of services provided by SMD#1.

Section 2. The Board of Directors hereby adopts the schedule of rates and fees attached hereto, which shall be attached as Appendix A to SMD#1's Rules and Regulations. The schedule adopted herein shall replace all prior versions.

Section 3. This Resolution shall take effect upon adoption, but the increased rates and fees set forth in Appendix A shall not take effect until March 11, 2019. Until that time, the existing rates and fees shall remain applicable.

ADOPTED this 8th day of October, 2018.

Clint Folsom, President

ATTEST:

Phyllis Hardin, Secretary

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Superior Urban Renewal Auth. Tab

SUPERIOR URBAN RENEWAL AUTHORITY (SURA)

Voters created the Superior Urban Renewal Authority (SURA) in 1994 to facilitate the development of an eighty-acre retail center which would diversify and expand the revenue base of the Town. Superior Marketplace developed on the land earmarked by SURA for retail development. Superior Marketplace includes Costco, Michael's, Office Max, PETsMART, Super Target, TJ Maxx, ULTA Beauty, Party City, Whole Foods, Bank of the West bank branch and several smaller shops and restaurants.

Superior Marketplace is within the Sales Tax Increment Financing (TIF) portion of SURA. TIF enables public funds to be used to pay for public improvements. SURA entered into an agreement with the Superior Marketplace developer to reimburse the developer for public improvement expenses. This reimbursement is capped and can only be repaid if the shopping center generates revenue sufficient for public improvement expense repayment. The most costly public improvement was the relocation of Marshall Road (State Highway 170). This relocation significantly improved the safety of travelers at the intersection of Marshall Road and McCaslin Boulevard.

The boundaries of SURA were expanded in 2006, to the roughly 150+ acres of land east of Town Hall and McCaslin Boulevard, to encompass what is commonly known as the Downtown Superior development site. Property TIF revenues are being used to reimburse a portion of Metropolitan District/Developer installed public improvements within Downtown Superior. This reimbursement is capped and can only be repaid if new, incremental property taxes are generated within the Downtown Superior boundaries.

SURA has three funds. These are the Marketplace Sales Tax Fund, the Marketplace Debt Service Fund and the Downtown Superior Property Tax Fund. The Marketplace Debt Service Fund is summarized under the Debt Service Tab.

Marketplace Sales Tax Fund – All undesignated Superior Marketplace sales tax revenues are recognized in this fund. Revenue includes 78% of the 3.46% sales tax paid by shoppers in the Superior Marketplace. The remaining 22% is paid directly to the Town's Capital Improvement Program (8.7%), Open Space Fund (8.7%) and Superior/McCaslin Interchange Metropolitan District (SMID) (4.6%). Revenues are budgeted at $6.3 million for 2019. All revenue is transferred out of the Revenue Fund to the SURA Debt Service Fund, Town of Superior, or Superior Metropolitan District No. 1. This transfer is based on a tax sharing finance agreement between SURA, the Town, and Superior Metropolitan District No. 1.

Downtown Superior Property Tax Fund – All property tax increment revenue from Downtown Superior are collected in the Property Tax Fund. SURA property tax increment revenues include all property tax revenue increases over the base year (2013). Revenues are budgeted at $2.57 million for 2019. The incremental property tax revenues will be used primarily to pay for a portion of public improvements inside Downtown Superior built by Metropolitan Districts and the developer. A piece of these revenues attributable to a mill levy imposed by the Rocky Mountain Fire Protection District (up to a maximum amount of 10 mills) and any increases in the mill levy imposed by any of the Town of Superior, Boulder County or the Boulder Valley School District above the base year 2013 mill levy will be returned to these governmental entities.

2019-2023 SURA Marketplace Sales Tax Budget (21) (Clearing Account)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1301	Sales Tax	$6,074,559	$6,000,000	$6,300,000	$6,600,000	$6,800,000	$7,000,000	$7,200,000
31-6100	Interest income	418	-	-	-	-	-	-
		$6,074,977	$6,000,000	$6,300,000	$6,600,000	$6,800,000	$7,000,000	$7,200,000

2019-2023 SURA Marketplace Sales Tax Budget (21-415)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
8150	Tax Sharing with the Town	3,887,280	3,850,000	4,125,000	4,250,000	4,375,000	6,569,332	7,200,000
9300	Transfer to Debt Service Fund	2,161,429	2,150,000	2,175,000	2,350,000	2,425,000	430,668	-
		$6,048,709	$6,000,000	$6,300,000	$6,600,000	$6,800,000	$7,000,000	$7,200,000

2019-2023 SURA Downtown Superior Property Tax Budget (22) (Clearing Account)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1120	Property Tax	$1,297,263	$2,098,000	$2,573,000	$3,071,000	$3,470,000	$3,989,000	$4,448,000
		$1,297,263	$2,098,000	$2,573,000	$3,071,000	$3,470,000	$3,989,000	$4,448,000

2019-2023 SURA Downtown Superior Property Tax Budget (22-415)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
2420	Treasurer Collection Fees	$16,839	$31,500	$38,600	$46,100	$52,100	$59,800	$66,700
2460	Bank Fees	45	5,000	100	100	100	100	100
7980	Prop Tax Reimburse - Developer	994,289	1,468,295	1,879,540	2,243,312	2,534,777	2,914,006	3,249,303
7981	Prop Tax Reimburse – STC Metro District #1	78,077	194,259	214,417	255,917	289,167	332,417	370,667
7982	Prop Tax Reimburse – STC Metro District #2	111,180	271,963	300,183	358,283	404,833	465,383	518,933
7984	Prop Tax Reimburse – RMF	52,261	93,244	102,920	122,840	138,800	159,560	177,920
7986	Prop Tax Reimburse – BOCO	-	2,316	2,556	3,051	3,447	3,962	4,418
7987	Prop Tax Reimburse – BVSD	30,171	31,423	34,684	41,397	46,776	53,772	59,969
7991	Prop Tax Reimburse – STC #1-Ops	27	-	-	-	-	-	-
7992	Prop Tax Reimburse – STC #2-Ops	2	-	-	-	-	-	-
		$1,282,891	$2,098,000	$2,573,000	$3,071,000	$3,470,000	$3,989,000	$4,448,000

SUPERIOR URBAN RENEWAL AUTHORITY
RESOLUTION SURA-2
SERIES 2018

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE SUPERIOR URBAN RENEWAL AUTHORITY ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE SUPERIOR URBAN RENEWAL AUTHORITY FOR 2019

WHEREAS, the Board of Commissioners (the "Board") of the Superior Urban Renewal Authority ("SURA") must adopt an annual budget in accordance with the Local Government Budget Law, C.R.S. § 29-1-101, *et seq.*;

WHEREAS, a proposed 2019 SURA Budget was submitted to the Board on August 22, 2018 for the Board's consideration;

WHEREAS, the proposed budget was open for inspection by the public at the Superior Town Hall, 124 E. Coal Creek Drive, Superior, Colorado;

WHEREAS, the Board held a properly-noticed public hearing on October 8, 2018 and interested persons were given the opportunity to register any objections to the 2019 SURA Budget; and

WHEREAS, it is necessary to appropriate the revenues provided in the 2019 SURA Budget to and for the purposes described below, so as not to impair the operations of SURA.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SUPERIOR URBAN RENEWAL AUTHORITY:

Section 1. The following are estimated expenditures for the Superior Urban Renewal Authority for 2019:

Marketplace Sales Tax	$6,300,000
Marketplace Debt Service	2,190,000
Downtown Superior Property Tax	2,573,000
Total	$11,063,000

Section 2. The 2019 SURA Budget, as submitted to the Board, is hereby approved and adopted as the budget of the Superior Urban Renewal Authority for 2019.

Section 3. For the Superior Urban Renewal Authority for 2019, the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

Marketplace Revenue	$6,300,000
Marketplace Debt Service	2,190,000
Downtown Superior Revenue	2,573,000
Total	$11,063,000

ADOPTED this 8th day of October, 2018.

Clint Folsom, Chair

ATTEST:

SEAL

Matthew G. Magley, Secretary

Superior/McCaslin Interchange Metro. District Tab

SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT

Description

On November 7, 2000, voters in the Town of Superior approved the taxing authority, bonding capacity and financial framework for the Superior/McCaslin Interchange Metropolitan District (SMID), which was created to fund improvements to the McCaslin Boulevard/U.S. 36 interchange and surrounding area. The District consists of most of the commercial, retail and office property south of the interchange. Property tax from these developments and a Town-wide .16% sales tax (through 2022) will be used toward interchange improvements and maintenance of these improvements.

The Town of Superior and City of Louisville entered an intergovernmental agreement to jointly fund the interchange improvements. Phase I improvements (construction of a new Southwest loop, funded exclusively through Superior/SMID and a Federal Government grant) was completed in 2005. Phase II improvements, consisting primarily of a Diverging Diamond Interchange reconstruction, were substantially complete in 2015.

The Town of Superior uses property tax revenues from SMID to fund a portion of interchange improvements and maintenance. Property tax revenues are generated from a 24.000 mill levy on properties within SMID (this property tax rate is down over 31% since 2012). In 2003, a new Town-wide sales tax of 0.16% further increased revenue to this fund. This sales tax is scheduled to expire at the end of 2022.

The District is also responsible for maintaining public improvements including roads, landscaping, drainage ponds, and common areas.

2019 – 2023 Superior McCaslin Interchange Metropolitan District Budget (45)

Acct #	Expenses	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1130	Property Tax – Admin.	$105,685	$123,000	$120,000	$130,000	$130,000	$135,000	$135,000
31-1140	Property Tax – Maint.	300,800	342,000	332,000	365,000	365,000	375,000	375,000
31-1200	Specific Ownership Tax	23,126	21,000	23,000	25,000	25,000	25,000	25,000
31-1300	Sales Tax	472,906	465,000	505,000	520,000	535,000	550,000	-
31-3710	Highway Signal Maintenance Fee	29,153	29,000	29,000	29,000	29,000	29,000	29,000
36-6100	Interest Income	1,434	-	5,000	10,000	14,000	25,000	37,000
36-6300	Grant Revenue	366,660	788,600	-	-	-	-	-
36-6600	Miscellaneous	6,258	-	-	-	-	-	-
	Use of / (Addition of) Fund Balance	(127,786)	(32,727)	(255,118)	(157,914)	(494,510)	(416,128)	(46,269)
		$1,177,800	$1,735,873	$758,882	$921,086	$603,490	$722,872	$647,269

2019 – 2023 Superior McCaslin Interchange Metropolitan District Fund Budget (45)

Acct #	Expenses	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
415-2420	Treasurer Collection Fees	$6,099	$7,000	$7,000	$7,000	$7,000	$8,000	$8,000
415-2650	Admin. Fees	124,240	131,073	138,282	145,888	153,912	162,377	171,308
415-4600	Insurance	250	-	-	250	-	-	250
426-3140	Landscape Water	25,029	26,000	26,000	26,000	26,000	26,000	26,000
426-3450	Landscaping	178,463	260,000	235,000	242,050	249,312	256,791	264,495
430-2100	Legal Services	298	3,500	1,000	1,030	1,061	1,093	1,126
430-2240	Traffic Engineer	12,190	5,300	5,500	5,665	5,835	6,010	6,190
430-3100	Telephone	958	1,000	1,000	1,030	1,061	1,093	1,126
430-3150	Street Light Electricity	20,801	20,000	20,600	21,218	21,855	22,511	23,186
430-3310	Streets– Routine	661	3,500	3,500	3,605	3,713	3,824	3,939
430-3370	Maintenance – Reservoir & Ponds	-	30,000	60,000	-	60,000	-	60,000
430-3420	Snow Removal – Contract	19,598	26,000	27,000	27,810	28,644	29,503	30,388
430-3440	Maintenance - Traffic Signal	35,157	21,000	21,000	21,000	21,000	21,000	21,000
430-3460	Street Light Maintenance	-	9,000	5,000	5,150	5,305	5,464	5,628
430-3510	Street Sweeping	1,562	2,000	2,000	2,060	2,122	2,186	2,252
430-5130	Signage & Striping	41,825	5,000	5,000	10,000	5,000	5,000	10,000
430-5620	Snow Removal – Materials	8,606	10,500	11,000	11,330	11,670	12,020	12,381
430-6543	Wayfinding Signage	-	5,000	5,000	-	-	-	-
430-6625	Davidson Mesa Trail Connection	37,823	970,000	150,000	-	-	-	-
430-6040	Irrigation Clock Upgrades	-	-	5,000	-	-	-	-

Acct #	Expenses	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
430-6244	Traffic Signal System Upgrades	24,480	200,000	30,000	40,000	-	-	-
430-6600	Street Replacement	50,000	-	-	350,000	-	-	-
430-6622	Marketplace Intersection & Crosswalk	-	-	-	-	-	160,000	-
430-6361	McCaslin/ Coal Creek Trail Connection	427,260	-	-	-	-	-	-
430-6371	Davidson Mesa Underpass	162,500	-	-	-	-	-	-
		$1,496,974	$1,735,873	$758,882	$921,086	$603,490	$722,872	$647,269

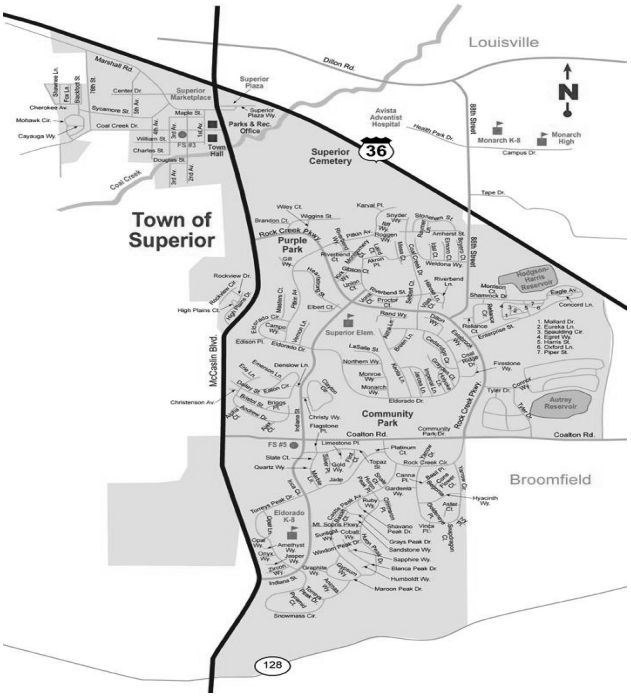
Wayfinding Signage

Administrative Project

FIRST YEAR FUNDING SOURCE			BUDGET BY YEAR		
$	5,000	SMID	2019	$	15,000
	10,000	Government Capital	2020		-
			2021		-
			2022		-
			2023		-
$	15,000	**Total Cost**	**Total Cost**	$	15,000

PROJECT DESCRIPTION

In 2014, the Northwest Corridor Bicycle and Pedestrian Accessibility Study recommended the implementation of a uniquely-branded wayfinding and signage system to be used at Northwest Corridor transit stations and along the US 36 Bikeway. This project is the "next step" in completing the design of first and final mile bicycle and pedestrian branded signage ready for implementation by each community. Branded wayfinding signage will help users locate multimodal access points and direct travelers to and from destinations within the first and final mile of station areas and to the US 36 Bikeway. The Town's share of the regional project will be $5,000 funded by SMID. The Town will build on the regional project to extend the wayfinding project to other areas in the Town. This will be funded with $10,000 in CIP funds.



ANNUAL OPERATING BUDGET IMPACT

$ 500

Davidson Mesa Trail Connection

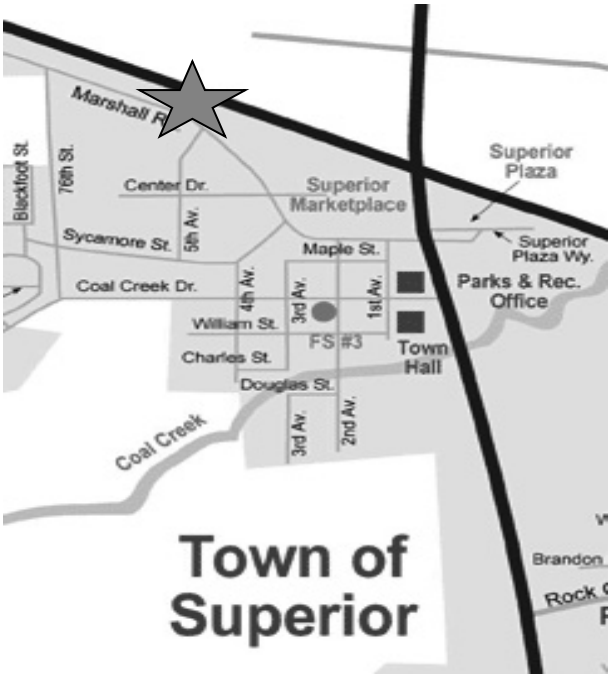
Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 150,000	SMID	2019	$ 150,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 150,000	**Total Cost**	**Total Cost**	$ 150,000

PROJECT DESCRIPTION

This project will provide a hard surface trail connection between the planned Davidson Mesa bikeway underpass and the McCaslin park-n-ride. This will be the last link in the trail network connecting Rock Creek Ranch and the Town Center with the Coal Creek Regional Trail network and with the US 36 Bikeway which will be located on the north side of US 36 connecting to Boulder. Superior's funding will be used to match DRCOG funding. Total costs are estimated at $1,100,000 with Superior's share estimated at $470,000.

2019 - Final Construction



ANNUAL OPERATING BUDGET IMPACT

$5,000

Traffic Signal System Upgrades

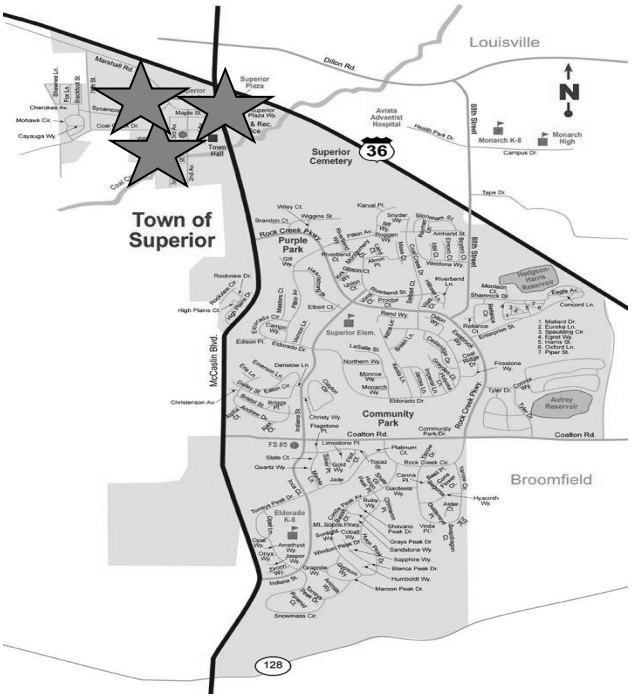
Infrastructure Project

FIRST YEAR FUNDING SOURCE			BUDGET BY YEAR		
$	30,000	SMID	2019	$	30,000
			2020		40,000
			2021		-
			2022		-
			2023		-
$	30,000	**Total Cost**	**Total Cost**	$	70,000

PROJECT DESCRIPTION

2019 - Installation of 4 additional signal heads at the DDI to improve visibility of the traffic signals and add 2 PTZ cameras

2020 - Replace vehicle detectors at Marshall/Sycamore and Marshall/Center


Louisville
Dillon Rd.
Marshall Rd.
Superior Plaza
Cherokee Av.
Mohawk Cir.
Cayuga Wy.
Sycamore
Maple Dr.
Town Hall
Superior Cemetery
36
Avista Adventist Hospital
Hecla Park Dr.
Monarch K-8
Monarch High
Campus Dr.
Tape Dr.
Town of Superior
Rock Creek Pkwy.
Purple Park
McCaslin Blvd.
Superior Elem.
Community Park
Coalton Rd.
Rock Creek Pkwy.
Eldorado Dr
Northern Wy.
Monroe Wy.
Monarch Wy.
Christy Wy.
Flagstone Pl.
Densslow Ln.
Christenson Av.
Edison Pl.
Eldorado Dr.
Elbert Ct.
High Plains Ct.
Rockview Dr.
Rockhaven Ct.
Rockhaven Dr.
Rockhaven Ln.
Rockhaven Cir.
Rockhaven Pl.
Rockhaven Wy

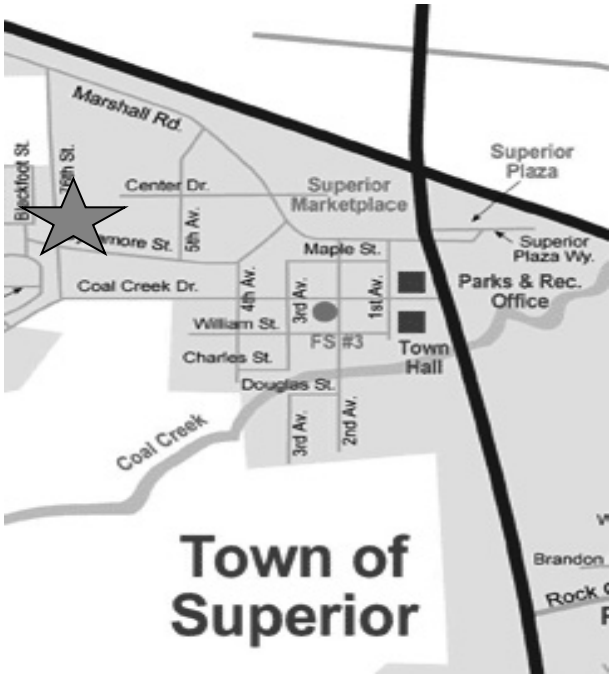
Street Rehabilitation

Infrastructure Project

FIRST YEAR FUNDING SOURCE			**BUDGET BY YEAR**		
$	350,000	SMID	2019	$	-
			2020		350,000
			2021		-
			2022		-
			2023		-
$	350,000	**Total Cost**	**Total Cost**	$	350,000

PROJECT DESCRIPTION

Mill & overlay Sycamore Street



ANNUAL OPERATING BUDGET IMPACT

$ -

Marketplace Intersection and Crosswalks Improvements

Infrastructure Project

FIRST YEAR FUNDING SOURCE			BUDGET BY YEAR		
$	160,000	SMID	2019	$	-
			2020		-
			2021		-
			2022		160,000
			2023		-
$	160,000	**Total Cost**	**Total Cost**	$	160,000

PROJECT DESCRIPTION

Install decorative crosswalks at Marshall/Sycamore and Marshall/Center

ANNUAL OPERATING BUDGET IMPACT

$ -

SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT
RESOLUTION SMID-3
SERIES 2018

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT ADOPTING A BUDGET; LEVYING PROPERTY TAXES AND APPROPRIATING SUMS OF MONEY FOR 2019

WHEREAS, the Board of Directors (the "Board") for the Superior/McCaslin Interchange Metropolitan District ("SMID") appointed the Town of Superior Finance Director to prepare and submit a proposed budget to the Board as required by the Local Government Budget Law, C.R.S. § 29-1-101, *et seq.*;

WHEREAS, the Finance Director submitted a proposed 2019 SMID Budget to the Board on August 22, 2018;

WHEREAS, the proposed 2019 SMID Budget was open for inspection by the public at the Superior Town Hall, 124 E. Coal Creek Drive, Superior, Colorado;

WHEREAS, the Board held a properly-noticed public hearing on October 8, 2018, and interested persons were given the opportunity to register objections to the 2019 SMID Budget;

WHEREAS, the amount of money necessary to balance the budget for general operating, capital and debt service expenditures is $1,108,326;

WHEREAS, the 2018 preliminary valuation for assessment for SMID as certified by the Boulder County Assessor is $30,025,133; and

WHEREAS, it is necessary to appropriate the revenues provided in the Budget to and for the purposes described below, so as not to impair the operations of SMID.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT:

Section 1. The following are estimated expenditures for each fund for the 2019 SMID Budget:

Maintenance/Capital	$ 758,882
Debt Service	349,444
Total	$ 1,108,326

Section 2. The 2019 SMID Budget, as submitted to the Board, is hereby approved and adopted as the budget of the Superior/McCaslin Interchange Metropolitan District for 2019.

Section 3. For the Superior/McCaslin Interchange Metropolitan District for 2019, the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

Maintenance/Capital	$ 758,882
Debt Service	349,444
Total	$1,108,326

Section 4. For the purpose of meeting general operating expenditures of the Superior/McCaslin Interchange Metropolitan District during the 2019 budget year, the following taxes are hereby levied upon each dollar of the total assessed valuation of all taxable property within the Superior/McCaslin Interchange Metropolitan District for 2018:

Debt Service	9.00 mills
Administration	3.97 mills
Maintenance	11.03 mills
Total	24.00 mills

Section 5. The Secretary shall certify the mill levy to Boulder County, Colorado, upon receipt of the final assessed valuation for the Superior/McCaslin Interchange Metropolitan District; provided however, in the event that the final assessed valuation is adjusted by Boulder County, the Finance Director may correspondingly adjust the mill levy to be certified to be consistent with this Resolution.

ADOPTED this 8th day of October, 2018.

Clint Folsom

Clint Folsom, President

ATTEST:

Phyllis Hardin, Secretary

SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT COLORADO SEAL

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Debt Service Tab

DEBT SERVICE SUMMARY

These funds were created to manage the Town's repayment of long-term debt-financed projects. These funds include:

Open Space Debt Service Fund – Accounts for debt service issued to acquire open space.

Superior Metropolitan District No. 1 Debt Service – Accounts for debt service issued to (1) build the Town's water and wastewater treatment facilities, (2) construct water, wastewater and storm drainage capital infrastructure and (3) purchase water rights.

SURA Marketplace Debt Service Fund – Accounts for debt service and additional/excess developer liabilities to construct public improvements in and around the Superior Marketplace.

Superior/McCaslin Interchange Metropolitan District Debt Service Fund – Accounts for debt service issued to finance interchange improvements at U.S. Highway 36 and McCaslin Boulevard.

Town of Superior
2019 – 2023 Total Debt Service Budget

Fund	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Open Space Debt Service	$392,713	$396,898	$394,749	$397,439	$394,968	$397,335	$394,541
SMD1 Debt Service	1,735,750	1,738,938	1,736,540	1,738,655	1,735,185	1,736,228	1,736,685
SURA Marketplace Debt Service	2,175,970	2,150,500	2,190,000	2,368,000	2,446,000	434,668	-
SMID Debt Service	342,798	345,127	349,444	348,653	347,597	346,529	345,364
	$4,647,231	$4,631,463	$4,670,733	$4,852,747	$4,923,750	$2,914,760	$2,476,590

OPEN SPACE DEBT SERVICE FUND

Description

In November of 2005, residents voted for the Town to purchase natural open space area bonds. With this vote, the Town's debt can be increased $12,000,000 ($6,675,000 issued to date) with a repayment cost not to exceed $22,500,000 in order to preserve open space and natural areas. Debt repayment is to be paid through the 0.3% open space sales and use tax approved at the 2001 November election.

Notes were issued in June, 2016 with a total principal amount of $3,550,000 at 2.15% interest. These notes will be used to refund the Town Open Space Sales and Use Tax Revenue Bonds, Series 2006 (NIC of 5.00%, resulting in NPV savings of 11%). The bonds were used to acquire open space/build trails. Notes are callable at par any time after 6/1/16, with a 30 day call notice. Current outstanding debt service is paid through 2026.

2019 - 2023 Open Space Debt Service Budget (31)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1300	Open Space Sales & Use Tax	$394,691	$396,000	$395,000	$396,000	$395,000	$396,000	$394,000
36-6100	Interest Income	1,045	500	1,000	1,000	1,000	1,000	1,000
	Use of / (Addition to) Fund Balance	(3,023)	398	(1,251)	439	(1,032)	335	(459)
		$392,713	$396,898	$394,749	$397,439	$394,968	$397,335	$394,541

Acct #	Expenses	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
471-2460	Bank Fees	$-	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
471-7610	Note Principal – Series 2016	320,000	330,000	335,000	345,000	350,000	360,000	365,000
471-7620	Note Interest – Series 2016	72,713	65,898	58,749	51,439	43,968	36,335	28,541
		$392,713	$396,898	$394,749	$397,439	$394,968	$397,335	$394,541

Town of Superior - Open Space

Debt Service Schedule to Maturity
Sales Tax Increment Revenue Notes, Series 2015

These notes were issued in June 2016 (forward rate lock was entered into in March 2015) with a total principal amount of $3,550,000 at 2.15% interest rate. These notes will be used to refund the Town Open Space Sales and Use Tax Revenue Bonds, Series 2006. The bonds were used to acquire open space/build trails. The source of payment for the notes is a dedicated 0.3% sales tax approved by Town voters in 2001 for purchase and maintenance of open space. Notes are callable at par any time after 06/01/2016, with a 30 days call notice.

Year	Principal Amount	Interest Amount	Total Payment	Principal Balance
2018				$2,900,000
2019	$335,000	$58,749	$393,749	2,565,000
2020	345,000	51,439	396,439	2,220,000
2021	350,000	43,968	393,968	1,870,000
2022	360,000	36,335	393,335	1,510,000
2023	365,000	28,541	393,541	1,145,000
2024	375,000	20,586	395,586	770,000
2025	380,000	12,470	392,470	390,000
2026	390,000	4,193	394,193	-
Totals	$2,900,000	$256,281	$3,156,281	$-

SUPERIOR METROPOLITAN DISTRICT NO. 1 DEBT SERVICE

Description

These notes were issued in December 2015 (forward rate lock was entered into in March 2015) with a total principal amount of $19,850,000 at 1.95% interest. The notes were used to refund the SMD1 Special Revenue Refunding Bonds, Series to 2006 (NIC of 4.54%, resulting in NPV savings of 19.8%). The source of payment for the notes is net revenues from the District's water, sewer, and storm drainage operations and sales and use tax revenue (if needed – no tax revenue anticipated 2019 - 2023). Notes are callable at par any time after 12/1/16, with a 30 day call notice.

The budget for the debt payments are included as part of the Superior Metropolitan District No. 1 Non-Departmental budgets. Current outstanding debt service is through 2025.

Superior Metropolitan District No. 1

Debt Service Schedule to Maturity
Special Revenue Refunding Bonds, Series 2015

Notes were issued in December 2015 (forward rate lock was entered into in March 2015) with a total principal amount of $19,850,000 at 1.95% interest. The notes were used to refund the SMD1 Special Revenue Refunding Bonds, Series 2006. The source of payment for the bonds is net revenues from the District's water, sewer, and storm drainage operations and sales and use tax revenue. Notes are callable at par any time after 12/1/2016, with a 30 day call notice.

Year	Principal Amount	Interest Amount	Total Payment	Principal Balance
2018				$15,720,000
2019	$1,430,000	$306,540	$1,736,540	14,290,000
2020	1,460,000	278,655	1,738,655	12,830,000
2021	1,485,000	250,185	1,735,185	11,345,000
2022	1,515,000	221,228	1,736,228	9,830,000
2023	1,545,000	191,685	1,736,685	8,285,000
2024	1,575,000	161,558	1,736,558	6,710,000
2025	6,710,000	130,845	6,840,845	-
Totals	$15,720,000	$1,540,696	$17,260,696	$-

SURA MARKETPLACE DEBT SERVICE FUND

Description

Included is debt service on Series 2007 bonds and allowed developer reimbursements. All proceeds were used for the construction of public improvements within the Superior Marketplace. The primary revenue is a transfer from the SURA Marketplace Sales Tax Fund. Money in the SURA Marketplace Sales Tax Fund comes primarily from undesignated sales tax generated in the Superior Marketplace. The expenses are payments to the developer and bondholders to recoup investment costs for certain public improvements constructed within the Marketplace, such as road improvements, utilities, drainage improvements and public art. Current outstanding debt service is paid through 2019. Other allowed developer reimbursements are planned to be paid in full by early 2022.

2019 - 2023 Superior Urban Renewal Authority Marketplace Debt Service Budget (30)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$10,860	$500	$15,000	$18,000	$21,000	$4,000	$-
36-6921	Transfer from Revenue Fund	2,161,429	2,150,000	2,175,000	2,350,000	2,425,000	430,668	-
	Use of / (Addition to) Fund Balance	3,681	-	-	-	-	-	-
		$2,175,970	$2,150,500	$2,190,000	$2,368,000	$2,446,000	$434,668	$-

Acct #	Expenses	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
415-2460	Bank Fees	$3,650	$4,000	$4,000	$4,000	$4,000	$4,000	$-
415-7120	Bond Interest	110,783	75,317	38,455	-	-	-	-
415-7220	Bond Principal	890,000	925,000	965,000	-	-	-	-
415-7320	Additional SURA Obligation	1,171,537	1,146,183	1,182,545	2,364,000	2,442,000	430,668	-
		$2,175,970	$2,150,500	$2,190,000	$2,368,000	$2,446,000	$434,668	$-

Superior Urban Renewal Authority (SURA)

Superior Marketplace Debt Service Schedule to Maturity
Sales Tax Increment Revenue Bonds, Series 2007

These bonds were issued in December, 2007 with a total face amount of $9,415,000 at 3.985% interest. The bonds were used to refund the Sales Tax Increment Revenue Bonds, Series 2000 (10% interest, resulting in NPV savings of 24.9%). The source of payment for the bonds is a portion of the undesignated 3.46% sales tax within the Marketplace which is also shared with the Town of Superior and Superior Metropolitan District No. 1 per a January 31, 2000 Amended & Restated Financing Agreement. There are no call provisions for this debt.

Year	Principal Amount	Interest Amount	Total Payment	Principal Balance
2018				$965,000
2019	$965,000	$38,455	$1,003,455	-
Totals	$965,000	$38,455	$1,003,455	$-

SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT DEBT SERVICE FUND

Description

These notes were issued in March 2015 (advanced refunding) in a total principal amount of $3,100,000 at 1.90% interest. The notes were used to refund the SMID General Obligation Refunding Bonds, Series 2005 (NIC of 4.35%, resulting in NPV savings of 9.3%). The bond proceeds were used to finance Phase I interchange improvements at U.S. Highway 36 and McCaslin Boulevard. The source of payment for the notes is ad valorem property tax revenue. The 2019 debt service property tax mill levy is 9.00 (a decrease from the 2018 property tax rate of 10.00). The decrease was possible because of increasing assessed property values. Following the 2015 refunding, there is no call option. Outstanding debt service is paid through 2024.

2019 – 2023 Superior/McCaslin Interchange Metropolitan District Debt Service Budget (35)

Acct #	Revenues	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1120	Property Tax	$305,414	$310,000	$290,000	$305,000	$305,000	$310,000	$310,000
31-1200	Specific Ownership Tax	23,194	20,000	25,000	25,000	25,000	25,000	25,000
36-6100	Interest Income	1,242	-	1,000	1,000	1,000	1,000	1,000
	Use of / (Addition to) Fund Balance	12,948	15,127	33,444	17,653	16,597	10,529	9,364
		$342,798	$345,127	$349,444	$348,653	$347,597	$346,529	$345,364

Acct #	Expenses	2017 Actual	2018 Budget	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
415-2420	Treasurer's Collection Fees	$4,750	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500
415-2460	Bank Fees	-	150	150	150	150	150	150
415-7610	Note Principal	290,000	295,000	305,000	310,000	315,000	320,000	325,000
415-7620	Note Interest	48,048	42,477	36,794	31,003	24,947	18,879	12,714
		$342,798	$345,127	$349,444	$348,653	$347,597	$346,529	$345,364

Superior/McCaslin Interchange Metropolitan District

Debt Service Schedule to Maturity

General Obligation Refunding Note Series 2015

Notes were issued in March 2015 (advance refunding) with a total par amount of $3,100,000 at 1.90%. The notes were issued to refund SMID General Obligation Refunding Bonds, Series 2005. The note proceeds were used to finance Phase I interchange improvements at U.S. Highway 36 and McCaslin Boulevard. The source of payment for the notes is ad valorem property tax revenue. The mill levy set for 2019 is 9.00 mills. Following the 2015 refunding, there is no call option.

Year	Principal Amount	Interest Amount	Total Payment	Principal Balance
2018				$1,910,000
2019	$305,000	$36,794	$341,794	1,605,000
2020	310,000	31,003	341,003	1,295,000
2021	315,000	24,947	339,947	980,000
2022	320,000	18,879	338,879	660,000
2023	325,000	12,714	337,714	335,000
2024	335,000	6,471	341,471	-
	$1,910,000	$130,808	$2,040,808	$-

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Capital Improvement Tab

CAPITAL IMPROVEMENT FUNDS

The Capital Improvement funds account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Special Revenue Funds and the Superior/McCaslin Interchange District).

Capital Improvement Program Fund – Accounts for general government capital projects. The Town of Superior maintains a five-year capital improvement program which is updated annually. The initial year of the plan, which is also the next fiscal year for the Town, is adopted and approved by the Board of Trustees as a component of the annual budget.

The revenue sources include the 0.3% sales and use tax dedicated specifically for Town capital improvements as well as surplus fund transfers from the General Fund.

Water Capital Improvement Fund - The Capital Improvement fund tracks water capital projects. Superior maintains a five-year capital improvement program which is updated annually. The initial year of the plan, which is also the next fiscal year for Superior, is adopted and approved by the Board of Directors as a component of the annual budget.

The primary revenue sources are system development fees, transfer from operations and miscellaneous leases.

Wastewater Capital Improvement Fund - The Capital Improvement fund tracks wastewater capital projects. Superior maintains a five-year capital improvement program which is updated annually. The initial year of the plan, which is also the next fiscal year for Superior, is adopted and approved by the Board of Directors as a component of the annual budget.

The primary revenue sources are system development fees, a 2019 loan and transfer from operations.

Storm Water Capital Improvement Fund - The Capital Improvement fund tracks storm water capital projects. Superior maintains a five-year capital improvement program which is updated annually. The initial year of the plan, which is also the next fiscal year for Superior, is adopted and approved by the Board of Directors as a component of the annual budget.

The primary revenue sources are system development fees and transfer from operations.

2019 – 2023 Capital Improvement Program Budget Revenue (42)

Acct #	Revenues	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
31-1300	Sales, Non SURA	$245,000	$250,000	$255,000	$260,000	$265,000
31-1301	Sales, SURA	700,000	720,000	740,000	760,000	785,000
31-1310	Vehicle Use	77,500	80,000	82,500	85,000	87,500
31-1320	Building Use	75,000	80,000	105,000	55,000	55,000
36-6100	Interest Income	10,000	10,000	10,000	10,000	10,000
36-6600	Miscellaneous	50,000	30,000	30,000	30,000	30,000
36-6840	Park Impact Fee	234,000	595,000	54,000	-	-
36-6841	School Impact Fee	104,000	115,000	66,000	36,750	-
36-6843	Public Facility Fee	5,000	5,000	5,000	-	-
	Downtown Superior Public Improvement Reimbursement	-	230,000	-	-	-
36-6910	Transfer from General Fund	2,750,000	2,350,000	2,450,000	3,400,000	4,075,000
	Use of / (Addition to) Fund Balance	1,244,383	(351,367)	440,003	(1,429,786)	(1,711,960)
		$5,494,883	$4,113,633	$4,237,503	$3,206,964	$3,595,540

2019 – 2023 Capital Improvement Program Fund Budget Expense (42)

Acct #	Projects	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Public Works and Utilities (430)						
6241	Bridge Rail Painting	$40,000	$-	$-	$45,000	$-
6243	Pavement Condition Index Update	30,000	-	-	-	30,000
6244	Traffic Signal System Upgrades	35,000	-	45,000	-	-
6598	Street Project Soft Costs	272,000	176,000	184,000	184,000	200,000
6599	Street Maintenance	225,000	231,750	238,703	245,864	253,240
6602	Street Replacement Program	3,250,000	2,200,000	2,300,000	2,300,000	2,500,000
6597	Rock Creek/South Coal Creek Traffic Signal	400,000	-	-	-	-
6640	McCaslin Blvd Slope Stability Improvements	50,000	-	-	-	-
6650	Traffic Calming Measures	50,000	50,000	50,000	50,000	50,000
6652	Traffic Signal Health Index Assessment	40,000	-	-	-	-
6300	Vehicle Replacement	-	97,500	22,500	82,500	20,000
6421	Building-PW/Parks Maint & Oper.	-	-	-	-	125,000
		$4,392,000	$2,755,250	$2,840,203	$2,907,364	$3,178,240

2019 – 2023 Capital Improvement Program Fund Budget Expense (42)

Acct #	Projects	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Parks, Rec, Open Space (426)						
6040	Irrigation Clock Upgrade	$19,500	$-	$-	$-	$-
6423	Parks Capital Maint. – Buildings	15,000	10,000	15,000	10,000	15,000
6499	Riverbend Playground	50,000	700,000	-	-	-
6520	Shrub Bed Renovation	15,000	15,000	15,000	15,000	15,000
6533	Park Furniture Replacement	10,000	10,000	10,000	10,000	10,000
6544	Autrey Parking Lot	120,000	-	-	-	-
6560	Cemetery Improvements	30,000	-	-	-	-
6989	Cultural Arts and Events	150,000	100,000	100,000	100,000	100,000
6990	McCaslin/Main Street Roundabout Art	90,000	-	-	-	-
7843	School Parcel Improvements – Loan Payment	343,383	343,383	-	-	-
6581	Parking Lot Improvements	-	40,000	100,000	-	50,000
6300	Vehicle Replacement	-	-	12,300	24,600	12,300
6537	Coalton Corridor Enhancements	-	-	190,000	-	-
	Community Park Building Upgrades	-	-	600,000	-	-
	ADA Playground Surfacing (Community Park)	-	-	265,000	-	-
6150	Tennis Court Improvements	-	-	-	10,000	-
6522	Dog Park Renovation	-	-	-	35,000	-
6421	Building-PW/Parks Maint. & Oper.	-	-	-	-	125,000
		$842,883	$1,218,383	$1,307,300	$204,600	$327,300

2019 – 2023 Capital Improvement Program Fund Budget Expense (42)

Acct #	Projects	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Other (490)						
6021	Enhanced Town Facility Communications	$120,000	$50,000	$50,000	$50,000	$50,000
6100	Server Replacement	30,000	25,000	15,000	20,000	15,000
6101	BOCO Sheriff Substation Update	20,000	-	-	-	-
6140	AV/Town Boardroom Equipment Improvement	25,000	10,000	10,000	10,000	10,000
6402	Building Capital Maintenance	15,000	15,000	15,000	15,000	15,000
6543	Wayfinding Signage	10,000	-	-	-	-
6890	Monument Signs	40,000	40,000	-	-	-
		$260,000	$140,000	$90,000	$95,000	$90,000
Total Capital Projects		$5,494,883	$4,113,633	$4,237,503	$3,206,964	$3,595,540

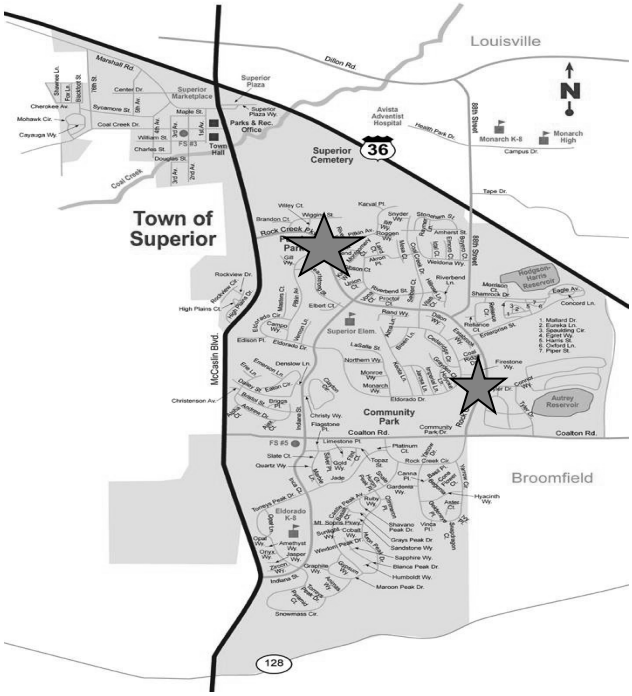
Bridge Rail Painting

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 40,000	Governmental Capital	2019	$ 40,000
		2020	-
		2021	-
		2022	45,000
		2023	-
$ 40,000	**Total Cost**	**Total Cost**	$ 85,000

PROJECT DESCRIPTION

This project provides for funding to address Rock Creek Parkway bridge rail and deck painting.



ANNUAL OPERATING BUDGET IMPACT

$ -

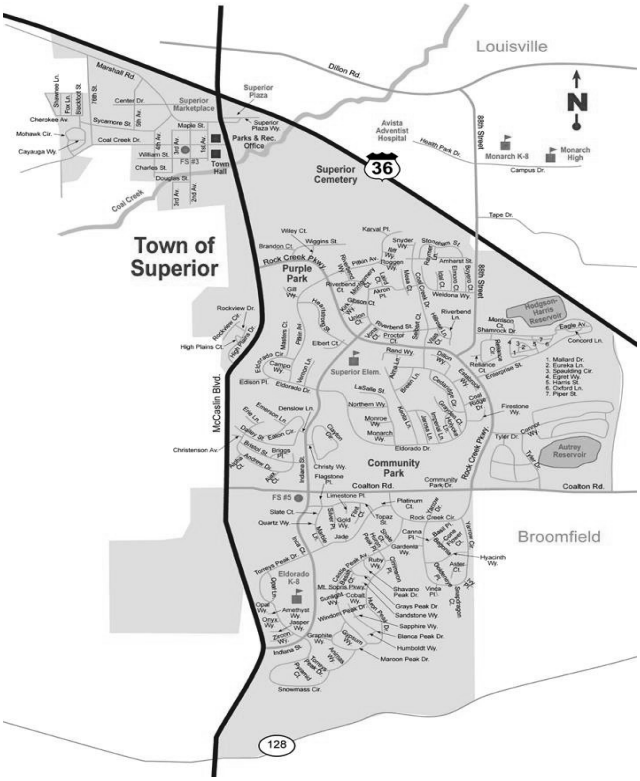
Pavement Condition Index Update

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 30,000	Governmental Capital	2019	$ 30,000
		2020	-
		2021	-
		2022	-
		2023	30,000
$ 30,000	**Total Cost**	**Total Cost**	$ 60,000

PROJECT DESCRIPTION

This project provides for funding to re-evaluate the Pavement Condition Index for streets as part of the Pavement Management Program. This is an activity that is recommended to be completed every 3 - 4 years to track the deterioration of streets in efforts to project optimal treatment or rehabilitation.



ANNUAL OPERATING BUDGET IMPACT

$ -

Traffic Signal System Upgrades

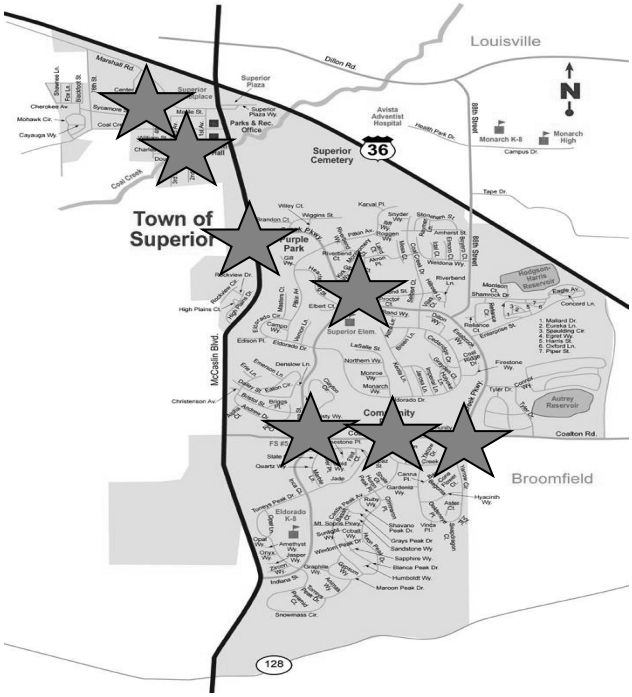
Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 35,000	Governmental Capital	2019	$ 35,000
		2020	-
		2021	45,000
		2022	-
		2023	-
$ 35,000	**Total Cost**	**Total Cost**	$ 80,000

PROJECT DESCRIPTION

2019 - Install Ethernet radios to connect five outlying traffic signals to the ATMS

2021 - Install flashing yellow traffic signal heads at Rock Creek Parkway & McCaslin (2) and at Rock Creek Parkway and Coalton (4). These signal heads reduce driver confusion at the intersections for unprotected (green arrowed) left turn movements.



ANNUAL OPERATING BUDGET IMPACT

$ -

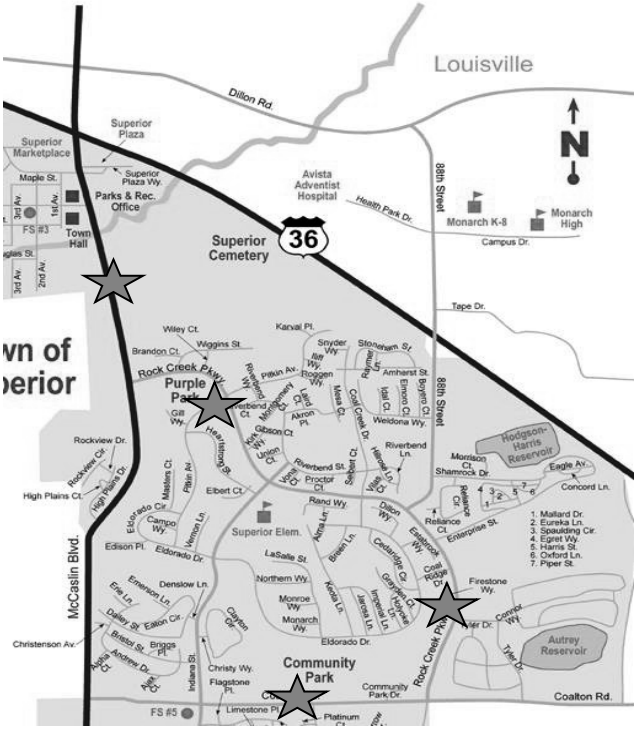
Street Project Soft Costs

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 272,000	Governmental Capital	2019	$ 272,000
		2020	176,000
		2021	184,000
		2022	184,000
		2023	200,000
$ 272,000	**Total Cost**	**Total Cost**	$ 1,016,000

PROJECT DESCRIPTION

Soft costs for the street reconstruction program include surveying, geotechnical investigations, engineering design, construction observation, and materials testing. Costs are assumed to be 8% of total construction cost.



ANNUAL OPERATING BUDGET IMPACT

$ -

Street Maintenance

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 225,000	Governmental Capital	2019	$ 225,000
		2020	231,750
		2021	238,703
		2022	245,864
		2023	253,240
$ 225,000	**Total Cost**	**Total Cost**	$ 1,194,556

PROJECT DESCRIPTION

Regular street maintenance tasks include crack sealing of asphalt, pot hole patching and repairs, and miscellaneous concrete replacement throughout Town. This work will primarily be performed by the Town's maintenance staff.

ANNUAL OPERATING BUDGET IMPACT

$ -

Street Replacement Program

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 3,250,000	Governmental Capital	2019	$ 3,250,000
		2020	2,200,000
		2021	2,300,000
		2022	2,300,000
		2023	2,500,000
$ 3,250,000	**Total Cost**	**Total Cost**	$ 12,550,000

PROJECT DESCRIPTION

This project provides for ongoing street pavement management construction activities.

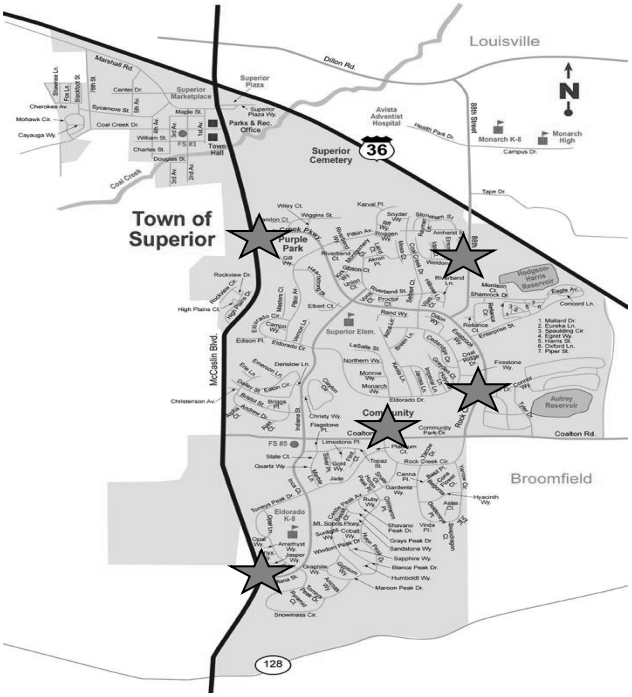
2019 - 88th Street Reconstruction, Sidewalk & Widening

2020 - McCaslin/Rock Creek Parkway Intersection Reconstruction

2021 - Coalton Road mill & overlay

2022 - McCaslin/Indiana St. Roundabout

2023 - Rock Creek Parkway Reconstruction (Honey Creek to Coalton Rd)



ANNUAL OPERATING BUDGET IMPACT

$ -

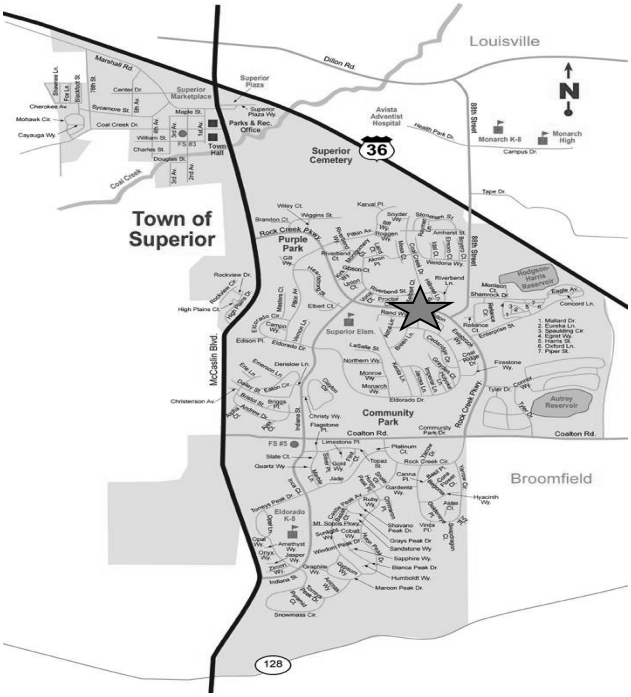
Rock Creek and South Coal Creek Traffic Signal

Infrastructure Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 400,000	Governmental Capital	2019	$ 400,000
		2020	
		2021	
		2022	
		2023	
$ 400,000	**Total Cost**	**Total Cost**	$ 400,000

PROJECT DESCRIPTION

New traffic signal at the intersection of Rock Creek and South Coal Creek



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

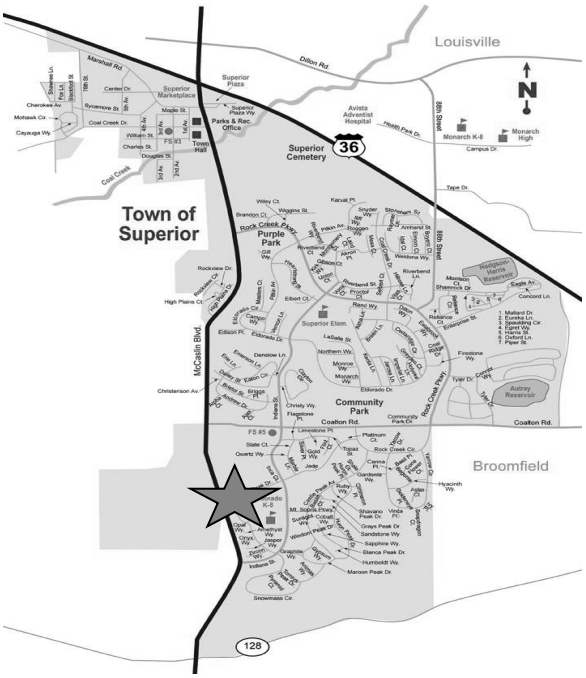
McCaslin Blvd Slope Stability Improvements

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 50,000	Governmental Capital	2019	$ 50,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 50,000	**Total Cost**	**Total Cost**	$ 50,000

PROJECT DESCRIPTION

The Town has been working on investigations into the stability of the slopes of McCaslin near the Indiana Street intersection. Improvements will be installed based on the recommendations of the investigation work.



ANNUAL OPERATING BUDGET IMPACT

$ -

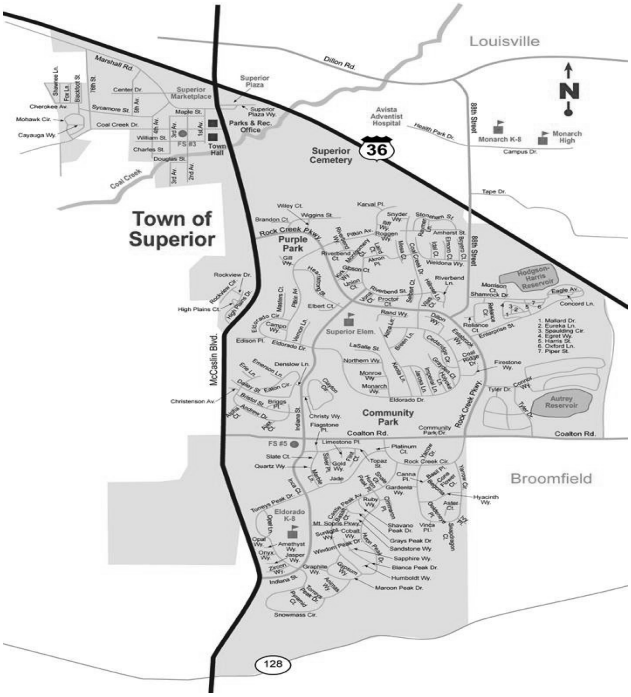
Traffic Calming

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 50,000	Governmental Capital	2019	$ 50,000
		2020	50,000
		2021	50,000
		2022	50,000
		2023	50,000
$ 50,000	**Total Cost**	**Total Cost**	$ 250,000

PROJECT DESCRIPTION

2019 - Install traffic calming measures such as radar speed signs, RRFBs or other measures recommended by the TSC at several locations through out Town.
2020-2023 - TBD



ANNUAL OPERATING BUDGET IMPACT

$ -

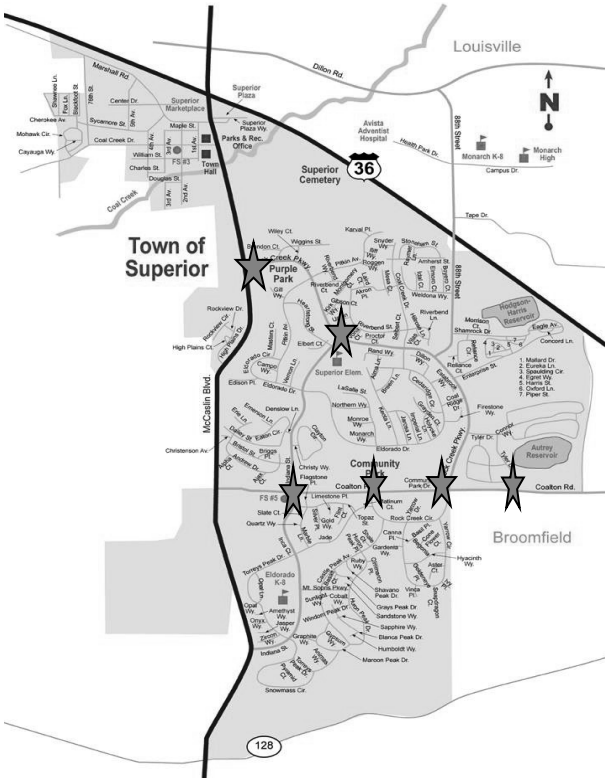
Traffic Signal Health Index Assessment

Infrastructure Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 40,000	Governmental Capital	2019	$ 40,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 40,000	**Total Cost**	**Total Cost**	$ 40,000

PROJECT DESCRIPTION

This project provides for assessment of traffic signals to determine equipment condition and steel pole and mast arm conditions. Results of the assessment will be used to plan for timing and replacement of critical transportation infrastructure. This assessment should be completed every five years. This assessment will exclude the three poles that will be replaced with the DDI (US36 ramp north, US36 ramp south, Marshall/McCaslin) as well as the new McCaslin/High Plains and 88th Pedestrian signals.



ANNUAL OPERATING BUDGET IMPACT

$ -

Vehicle Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 97,500	Governmental Capital	2019	$ -
11,250	Water Capital	2020	120,000
6,750	Sewer Capital	2021	45,000
4,500	Storm Capital	2022	165,000
		2023	40,000
$ 120,000	**Total Cost**	**Total Cost**	$ 370,000

PROJECT DESCRIPTION

2020 - Replacement of 2012 pick-up truck (#111) and Replacement of 2000 crack-sealing machine (General only)
2021 - Replacement of 2014 pick-up truck (#113) (split between General, Water, Sewer and Storm)
2022 - 2008 Loader/Backhoe replacement, replacement of 2010 pick-up truck (#110) (split between General, Water, Sewer and Storm)
2023 - Replacement of 2014 pick-up truck (#112) (split between General, Water, Sewer and Storm)

ANNUAL OPERATING BUDGET IMPACT

$ -

Public Works & Parks Maintenance Operations Building

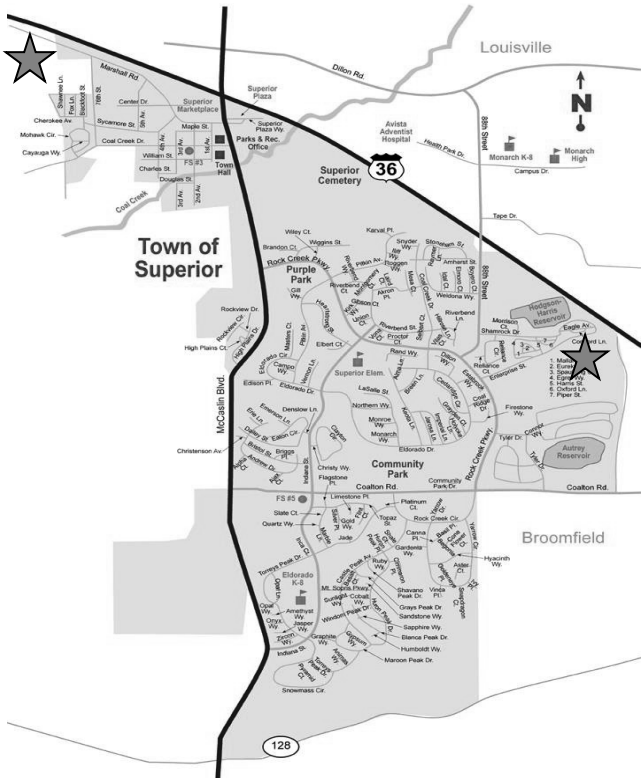
Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 250,000	Governmental Capital	2019	$ -
125,000	Water Capital	2020	-
75,000	Sewer Capital	2021	-
50,000	Storm Capital	2022	-
		2023	500,000
$ 500,000	**Total Cost**	**Total Cost**	$ 500,000

PROJECT DESCRIPTION

Construction of a combined Public Works & Parks maintenance operations building. The existing buildings are inadequate for the breath, scope and complexity of the current and future maintenance operations. This project may also include construction of a salt/sand storage area. Programming & Conceptual Design was completed in 2014 which estimated a need for a 25,000 SF building on a 2-acre site with construction costs of $5,000,000.

2023 - Final design



ANNUAL OPERATING BUDGET IMPACT

$ 72,500	Beginning in 2024

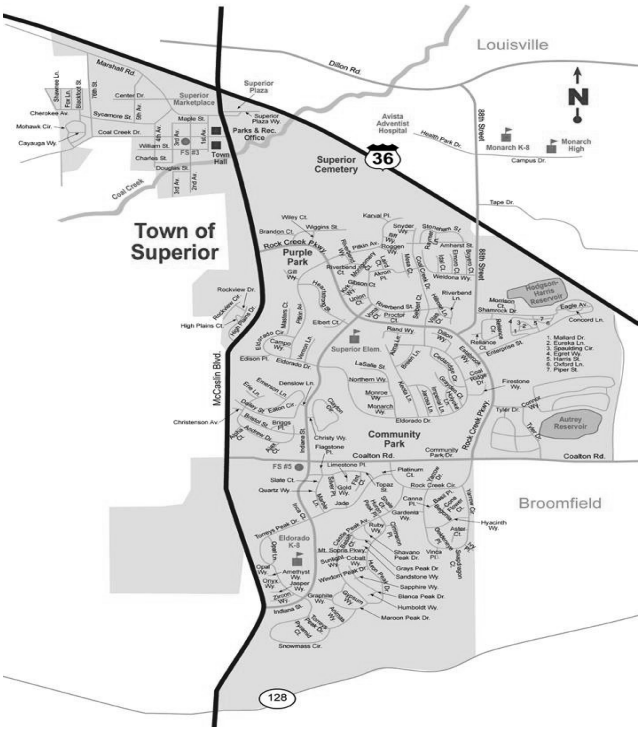
Parks Capital Maintenance Buildings (Buildings)

PROS Project

FIRST YEAR FUNDING SOURCE			**BUDGET BY YEAR**		
$	15,000	Governmental Capital	2019	$	15,000
			2020		10,000
			2021		15,000
			2022		10,000
			2023		15,000
$	15,000	**Total Cost**	**Total Cost**	$	75,000

PROJECT DESCRIPTION

Plan to maintain aging parks buildings and restrooms



ANNUAL OPERATING BUDGET IMPACT

$ -

Riverbend Playground

PROS Project

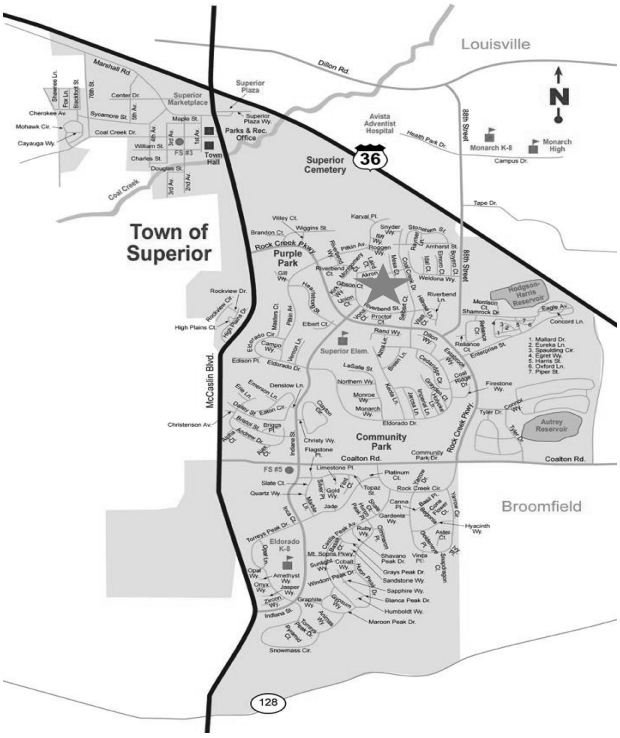
FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 50,000	Governmental Capital	2019	$ 50,000
		2020	700,000
		2021	-
		2022	-
		2023	-
$ 50,000	**Total Cost**	**Total Cost**	$ 750,000

PROJECT DESCRIPTION

This project would involve public engagement, planning, design and construction of a new playground in the area of Riverbend Park. Currently, there is not a playground north of Rock Creek Parkway that is accessible for residents to use. The nearest playground in this part of town is located at Purple Park south of Rock Creek parkway.

2019: Engagement and Design

2020: Construction



ANNUAL OPERATING BUDGET IMPACT

$ 1,500

Shrub Bed Renovation

PROS Project

FIRST YEAR FUNDING SOURCE

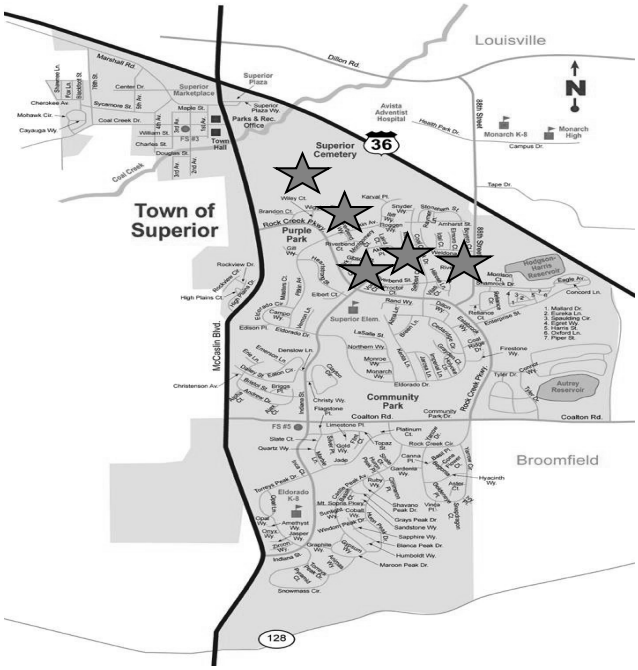
$	15,000	Governmental Capital
$	15,000	**Total Cost**

BUDGET BY YEAR

2019	$	15,000
2020		15,000
2021		15,000
2022		15,000
2023		15,000
Total Cost	$	75,000

PROJECT DESCRIPTION:

Plant material has a limited life span and must be replaced in an ongoing bases



ANNUAL OPERATING BUDGET IMPACT

$ -

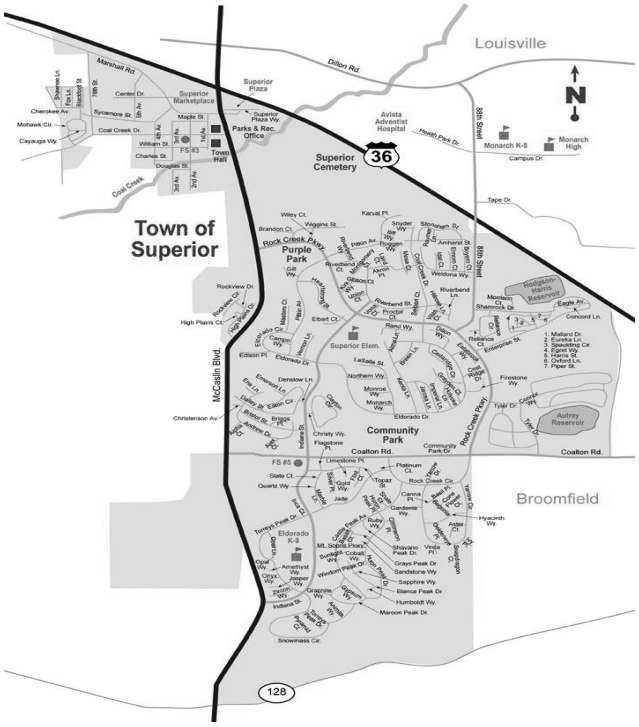
Park Furniture Replacement

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 10,000	Governmental Capital	2019	$ 10,000
		2020	10,000
		2021	10,000
		2022	10,000
		2023	10,000
$ 22,500	**Total Cost**	**Total Cost**	$ 50,000

PROJECT DESCRIPTION

Town's original wood park furniture is decaying and requires replacement. This project would replace these pieces and provide for installing on small slabs to protect from decay as a result of sitting on irrigated grass.



ANNUAL OPERATING BUDGET IMPACT

$ -

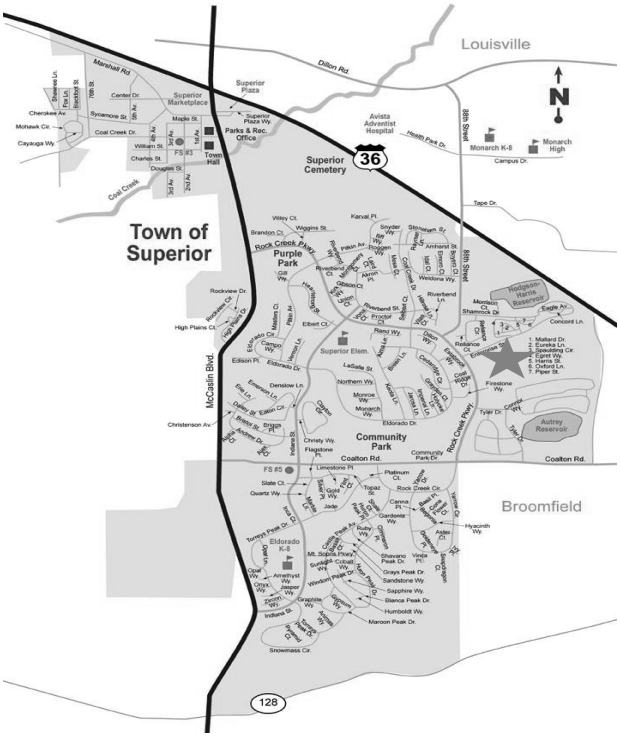
Autrey Park Parking Lot

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 120,000	Governmental Capital	2019	$ 120,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 120,000	**Total Cost**	**Total Cost**	$ 120,000

PROJECT DESCRIPTION

This project would improve and add to the existing parking lot at Autrey Park. The park continues to see significant use from dog park users, the yard waste site, disc golfers, bikers and trail users. The addition of the new skate park will only increase traffic in the area. The existing parking lot is made from asphalt millings that don't hold up well given the use. This project would involved pouring concrete curb and gutter and properly paving the area.



ANNUAL OPERATING BUDGET IMPACT

$ 3,000

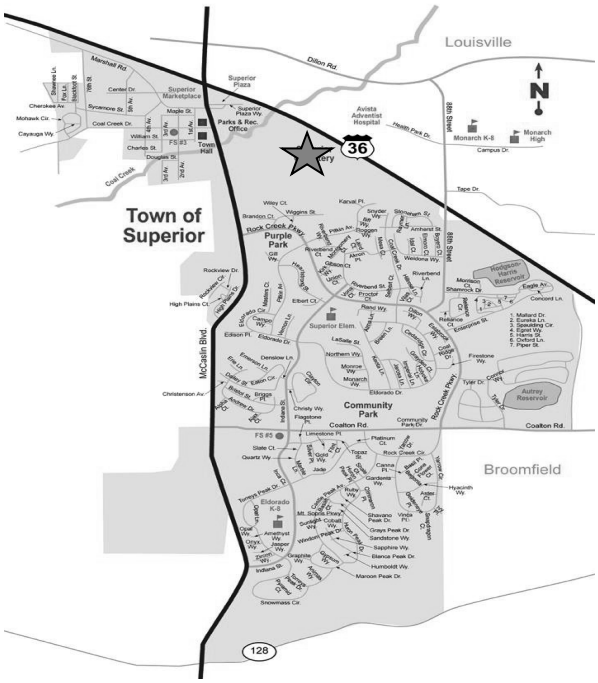
Cemetery Improvements

PROS Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 30,000	Governmental Capital	2019	$ 30,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 30,000	**Total Cost**	**Total Cost**	$ 30,000

PROJECT DESCRIPTION:

Generate and implement a 5-year landscaping and maintenance plan that upgrades the existing condition of the historic cemetery with input from the Town's Historical Commission and a working group of citizens and advisory committee members.



ANNUAL OPERATING BUDGET IMPACT

$ -

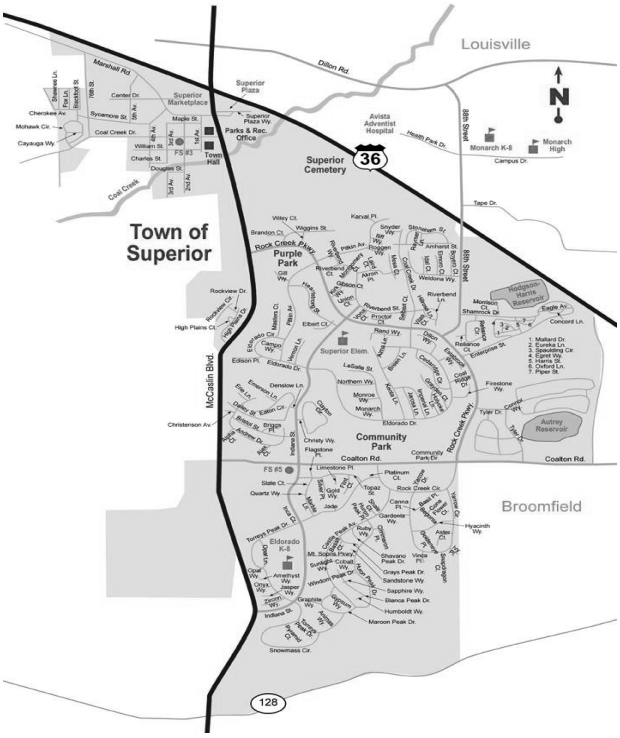
Cultural Arts and Events

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 150,000	Governmental Capital	2019	$ 150,000
		2020	100,000
		2021	100,000
		2022	100,000
		2023	100,000
$ 150,000	**Total Cost**	**Total Cost**	$ 550,000

PROJECT DESCRIPTION

This project would implement the recommendations of the Cultural Arts and Public Spaces Advisory Committee for art throughout Town. The 2019 budget includes funds for the creation of three new ongoing community events and art projects with an additional $50k for an art master plan to be completed in 2019.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

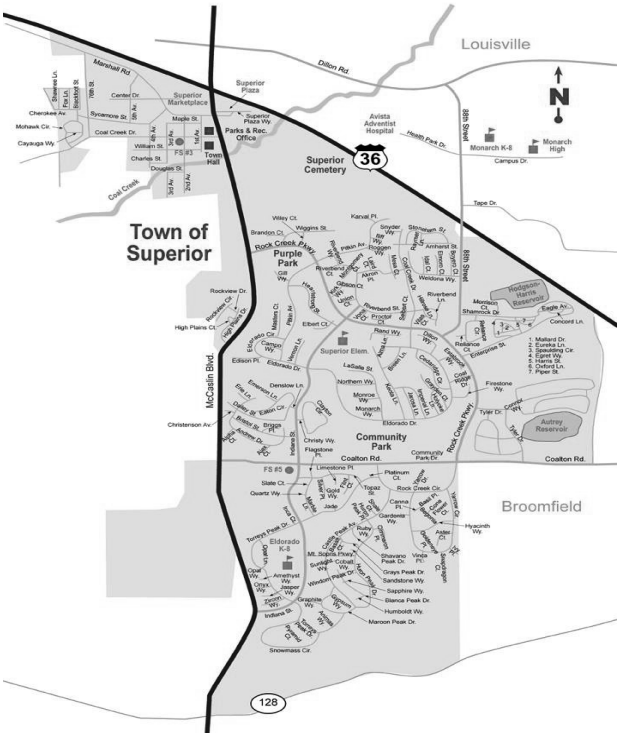
McCaslin/Main Street Roundabout Art

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 90,000	Governmental Capital	2019	$ 90,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 90,000	**Total Cost**	**Total Cost**	$ 90,000

PROJECT DESCRIPTION

Completion of the current plan for public art (Douwe sculpture) to be installed in the McCaslin Roundabout, including landscaping.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

Parking Lot Improvements (Overlay)

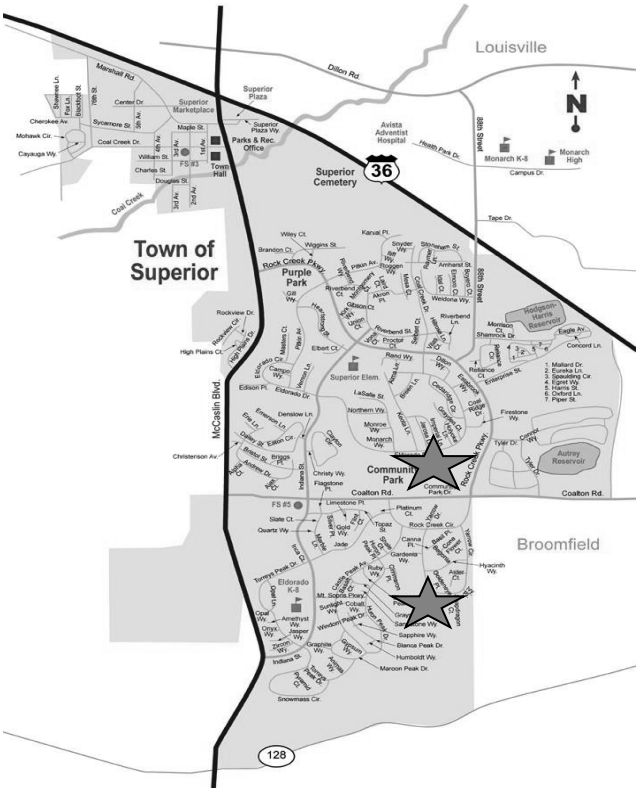
Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 40,000	Governmental Capital	2019	$ -
		2020	40,000
		2021	100,000
		2022	-
		2023	50,000
$ 40,000	**Total Cost**	**Total Cost**	$ 190,000

PROJECT DESCRIPTION

This project will mill and overlay town owned parking lots.

2020 - South Pool
2021 - Community Park
2023 - North Pool



ANNUAL OPERATING BUDGET IMPACT

$ -

Coalton Corridor Irrigation and Landscape Enhancements

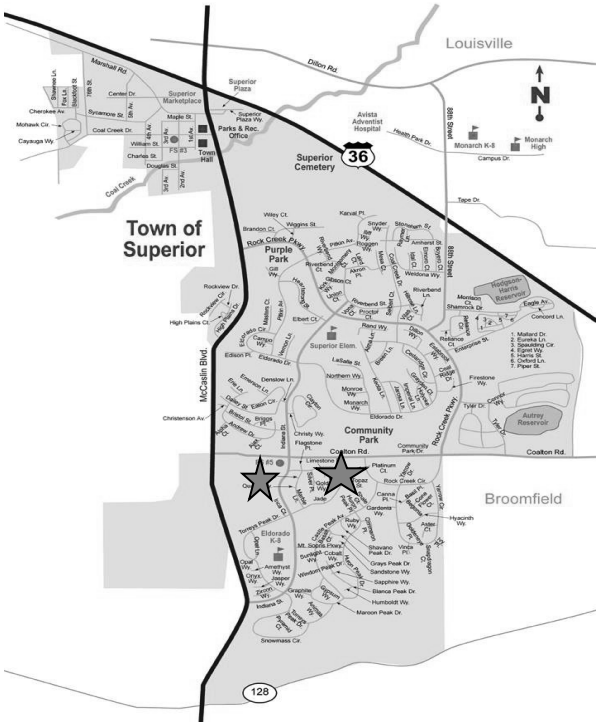
PROS Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 190,000	Governmental Capital	2019	$ -
		2020	-
		2021	190,000
		2022	-
		2023	-
$ 190,000	**Total Cost**	**Total Cost**	$ 190,000

PROJECT DESCRIPTION

Most of the irrigation system in the corridor on the north and south sides of Coalton Road is designed to irrigate native type grasses using rotors with less uniform coverage. There are also two areas with lengths totaling 1,275 lineal feet in the corridor that lack any kind of irrigation system.

2021 - This project consists of converting and adding irrigation to service a thirty foot wide swath of native grasses adjacent to both sides of the roadway to a turf type system, and also includes installing fescue sod in those areas. Additionally, irrigation and sod would be installed around Coalton pond.



ANNUAL OPERATING BUDGET IMPACT

$ 7,500 (Beginning in 2022)

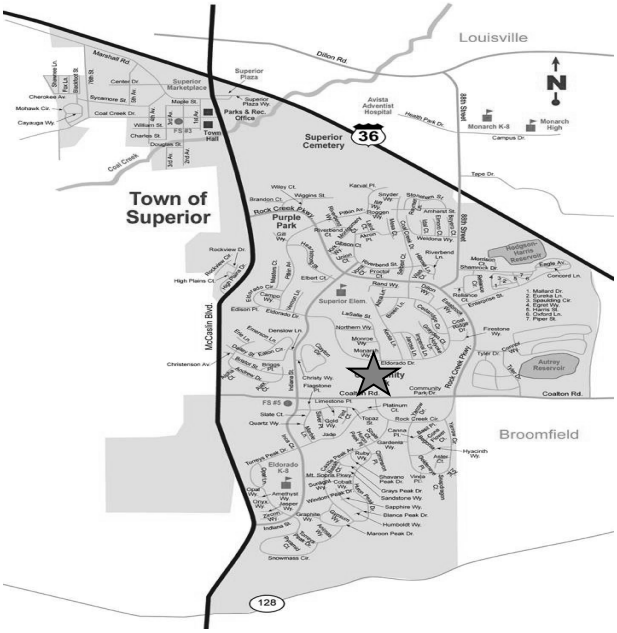
Community Park Building Upgrades

PROS Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 600,000	Governmental Capital	2019	$ -
		2020	-
		2021	600,000
		2022	-
		2023	-
$ 600,000	**Total Cost**	**Total Cost**	$ 600,000

PROJECT DESCRIPTION:

Upgrade the current restroom and concession building at Community Park allowing for additional year-round restrooms (4 stalls currently), equipment storage and improved concession areas. Make repairs to the existing roof to stop leaks and add insulation to improve energy efficiency.



ANNUAL OPERATING BUDGET IMPACT

$ 20,000

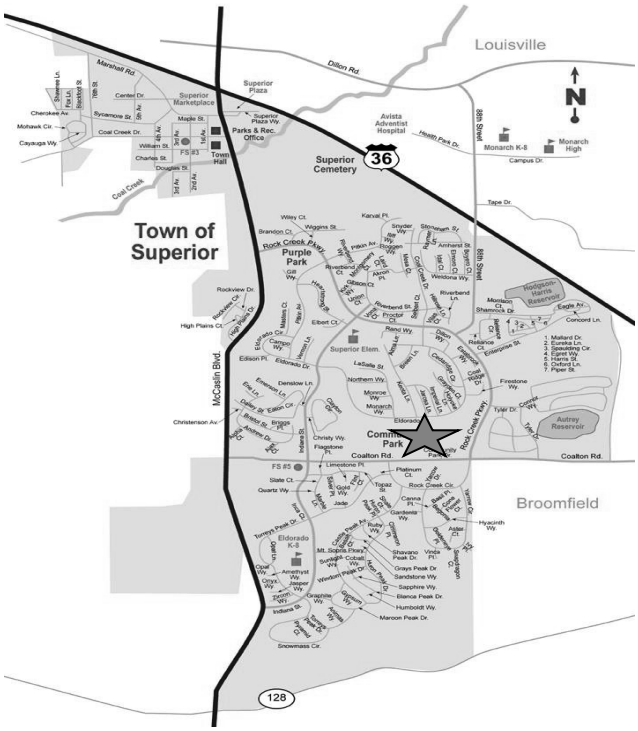
ADA Playground Surfacing (Community Park)

PROS Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 265,000	Governmental Capital	2019	$ -
		2020	-
		2021	265,000
		2022	-
		2023	-
$ 265,000	**Total Cost**	**Total Cost**	$ 265,000

PROJECT DESCRIPTION

Plan to begin upgrading playground surfaces to ADA compliant material.



ANNUAL OPERATING BUDGET IMPACT

$ -

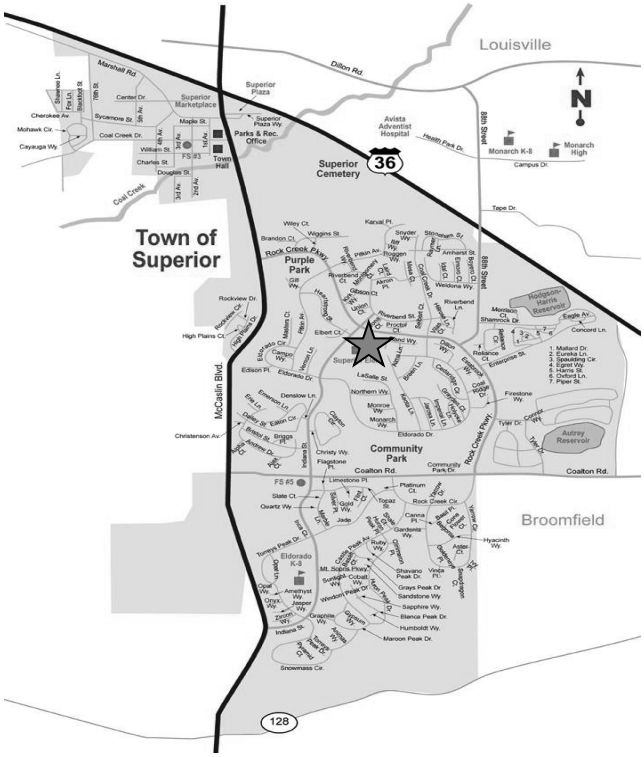
Tennis Court Improvements

PROS Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 10,000	Governmental Capital	2019	$ -
		2020	-
		2021	-
		2022	10,000
		2023	-
$ 10,000	**Total Cost**	**Total Cost**	$ 10,000

PROJECT DESCRIPTION:

2022 - 4 to 5 year resurface cycle for four tennis courts.



ANNUAL OPERATING BUDGET IMPACT

$ -

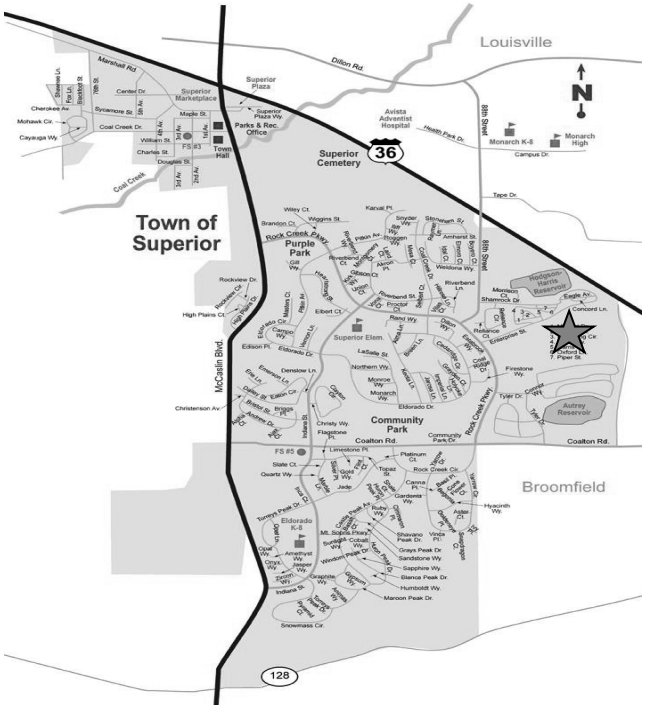
Dog Park Renovation

PROS Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 35,000	Governmental Capital	2019	$ -
		2020	-
		2021	-
		2022	35,000
		2023	-
$ 35,000	**Total Cost**	**Total Cost**	$ 35,000

PROJECT DESCRIPTION

Plan for 5-year renovation of sod at the dog park.



ANNUAL OPERATING BUDGET IMPACT

$ -

Enhanced Town Facility Communications

Administrative Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 120,000	Governmental Capital	2019	$ 120,000
		2020	50,000
		2021	50,000
		2022	50,000
		2023	50,000
$ 120,000	**Total Cost**	**Total Cost**	$ 320,000

PROJECT DESCRIPTION

This project will provide fiber optic or enhanced upgraded communications between key Town-owned facilities. This will increase bandwidth, speed and reliability of communications. Work, which began in 2017, will include (1) an enhanced connection between the Public Works/Utilities administrative offices and Town Hall, (2) traffic signal connectivity, (3) video/surveillance cameras in select locations, (4) enhance communication between critical water and sewer utility infrastructure (pumps, lift station, etc.).

ANNUAL OPERATING BUDGET IMPACT

$ 10,000

Server Replacement

Administrative Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 30,000	Governmental Capital	2019	$ 30,000
		2020	25,000
		2021	15,000
		2022	20,000
		2023	15,000
$ 30,000	**Total Cost**	**Total Cost**	$ 105,000

PROJECT DESCRIPTION:

Servers are on a 5 year replacement schedule. Staff will continue to evaluate replacement alternatives - new servers at Town Hall versus cloud based applications.

2019 - Replace Keyscan, GIS and Phone Server
2020 - Replace Main Server & Email
2021 - Replace Caselle /Laserfiche
2022 - Replace Granicus & Tricaster
2023 - Replace Traffic

ANNUAL OPERATING BUDGET IMPACT

$ 2,000

BOCO Sheriff Substation Update

Administrative Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 20,000	Governmental Capital	2019	$ 20,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 20,000	**Total Cost**	**Total Cost**	$ 20,000

PROJECT DESCRIPTION:

The Sheriff Sub-Station has been located in a renovate retail space in the Marketplace since 2010. Currently, the flooring is laminate and over the years it has been worn out in certain spots leaving holes down to the subfloor. This project would allow for the removal of the laminate floors to be replaced with industrial flooring that is appropriate for the use. The budget also includes small improvements to the kitchen/break area and locker room.

`

ANNUAL OPERATING BUDGET IMPACT

$ -

AV/Town Boardroom Equipment Improvement

Administrative Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 25,000	Governmental Capital	2019	$ 25,000
		2020	10,000
		2021	10,000
		2022	10,000
		2023	10,000
$ 25,000	**Total Cost**	**Total Cost**	$ 65,000

PROJECT DESCRIPTION:

On-going upgrade/enhancement of Boardroom audio visual (AV) equipment (both for in-room presentations and broadcasts over Channel 8 and web streaming). In 2013 and 2015 the Town invested in major improvements to the Boardroom and our AV equipment. The purpose was to enhance the quality of the presentations, recording and distribution of public meetings held at Town Hall. Following these major improvements, the Town has annually invested smaller capital amounts to maintain or enhance the quality of these presentations (i.e., new software for three-dimensional flyby views of proposed developments, new table top microphones, etc.). This annual budget is intended to continue these ongoing improvements. The first year funding of $25,000 would purchase the equipment needed to broadcast HD signal over Channel 8. This includes a fiber encoder to replace the Comcast modulator and a digital server to automate the programing.

ANNUAL OPERATING BUDGET IMPACT

$ 1,200

Building Capital Maintenance

Administrative Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 15,000	Governmental Capital	2019	$ 15,000
		2020	15,000
		2021	15,000
		2022	15,000
		2023	15,000
$ 15,000	**Total Cost**	**Total Cost**	$ 75,000

PROJECT DESCRIPTION:

The Town owns and maintains multiple buildings including Town Hall, Firehouse, and Bungalow. The majority of the maintenance of these facilities can be completed using the general building maintenance budget. A building capital maintenance budget allows for items such as roof repairs and exterior painting.

ANNUAL OPERATING BUDGET IMPACT

$ -

Monument Signs

Administrative Project

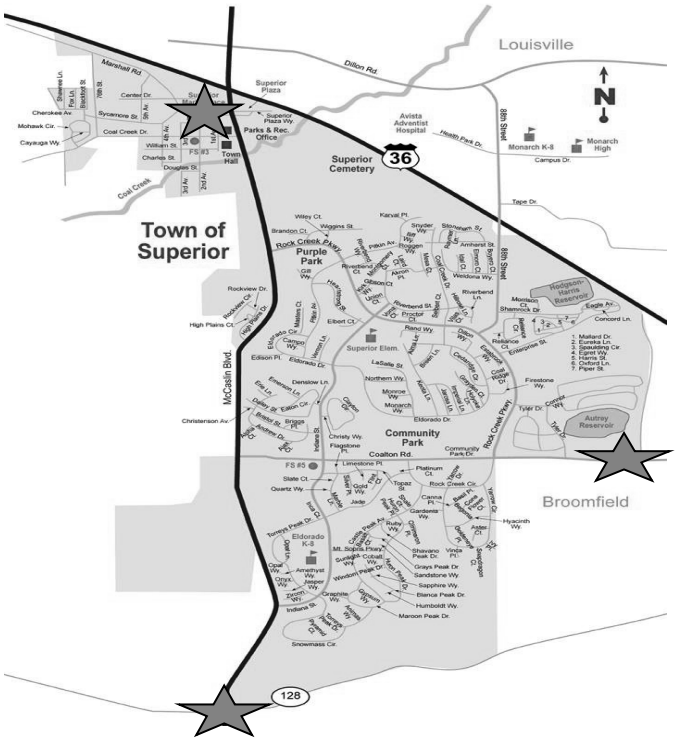
FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 40,000	Governmental Capital	2019	$ 40,000
		2020	40,000
		2021	-
		2022	-
		2023	-
$ 40,000	**Total Cost**	**Total Cost**	$ 80,000

PROJECT DESCRIPTION:

Design and installation of entry monument signs with Town logo at primary entrances to Town:

2019 - Coalton Road, McCaslin Blvd at Hwy 36

2020 - Highway 128



ANNUAL OPERATING BUDGET IMPACT

$ 500

2019 - 2023 Superior Metropolitan District No. 1
Water Capital Improvement Program Budget Revenue (50)

Acct #	Revenues	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$156,000	$204,000	$247,000	$277,000	$310,000
36-6341	Water System Development Fees	2,700,000	2,750,000	3,000,000	1,950,000	1,700,000
36-6344	Irrigation Tap Fees	30,000	60,000	40,000	-	-
36-6348	Effluent Water Leases	5,000	5,000	5,000	5,000	5,000
36-6953	Transfer from Operations Service Fees	15,358	-	36,243	11,568	223
	Use of / (Addition to) Net Assets	(1,658,258)	(951,532)	(125,138)	(233,808)	335,462
		$1,248,100	$2,067,468	$3,203,105	$2,009,760	$2,350,685

2019 - 2023 Superior Metropolitan District No. 1
Water Capital Improvement Program Budget Expense (50-499)

Acct #	Projects	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
5241	Utility Master Plan	$20,000	$-	$-	$-	$-
6135	Reuse System Upgrades	75,000	-	-	-	-
6142	Water Pump Station Upgrades	80,000	-	-	-	-
6144	Sonic Solutions for Algae control @ Terminal and Pond 5	30,000	-	-	-	-
6145	Fiberglass Tanks Piping Overhaul	17,500	-	-	-	-
6155	Water System Controls	35,000	-	-	-	-
6157	Irrigation Valve Installations	65,000	65,000	65,000	-	-
6159	Fire Hydrant Replacement	20,600	21,218	21,855	22,510	23,185
6163	Filter Surface Wash Pump Replacement	20,000	-	-	-	-
6270	FRICO Pump Station Upgrades	180,000	-	-	-	-
6271	FRICO Pipeline Maintenance	55,000	-	-	-	-
6780	Windy Gap Firming	525,000	-	-	-	-
6880	Water Storage Tank Cleaning	15,000	-	-	15,000	-
6129	Actuators and Valve Replacement	110,000	110,000	-	-	-
6148	WTP Solids Handling Facility	-	100,000	1,000,000	-	-
6149	Water Storage Tank Rehabilitation	-	160,000	130,000	-	-
6300	Vehicle Replacement	-	11,250	11,250	41,250	10,000
6781	Windy Gap Loan/Allotment Contract	-	1,600,000	1,600,000	1,600,000	1,600,000
3340	Filter Media Replacement	-	-	110,000	115,000	120,000
6043	Water Tank Fence Improvements	-	-	40,000	-	-
6061	Irrigation Storage Tank Floating Cover Replace	-	-	200,000	-	-
6132	WTP Clarifloculator Rebuild/Replacement	-	-	25,000	205,000	72,500
6167	WTP Chemical Pump Replacement	-	-	-	11,000	-

Acct #	Projects	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
	WTP Filter Replacements	-	-	-	-	400,000
6421	Building-PW/Parks Maint & Oper.	-	-	-	-	125,000
		$1,248,200	$2,067,468	$3,203,105	$2,009,760	$2,350,685

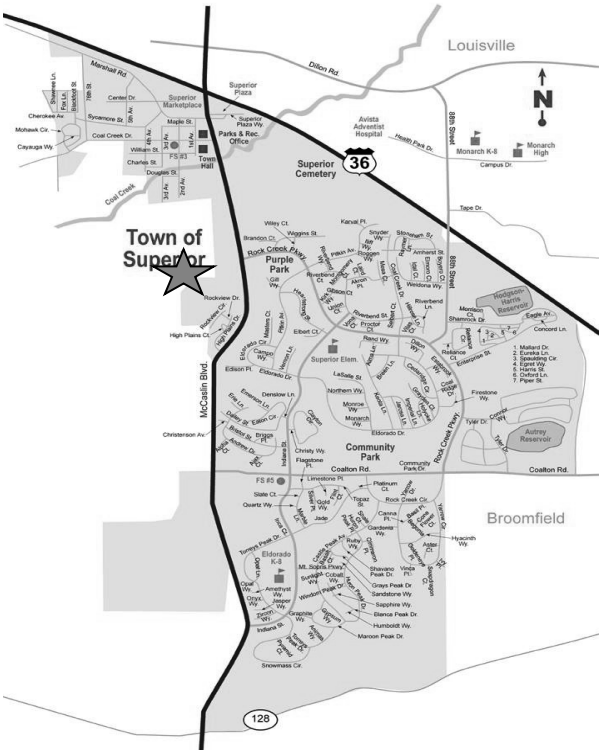
Utility Master Plan Update

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 20,000	Water Capital	2019	$ 20,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 20,000	**Total Cost**	**Total Cost**	$ 20,000

PROJECT DESCRIPTION

This project would update our current Utilities Master Plan. The current plan was completed in 2008 and with the increased development and infrastructure it requires updating.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

Reuse System Upgrades

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 75,000	Water Capital	2019	$ 75,000
		2020	
		2021	-
		2022	-
		2023	-
$ 75,000	**Total Cost**	**Total Cost**	$ 75,000

PROJECT DESCRIPTION

The project scope includes installing system wide modifications for the irrigation system based on the 2015 reuse/irrigation master plan.

2019: Replace Tank Zone Pumps, piping and valves (over 20 years old never been replaced)

ANNUAL OPERATING BUDGET IMPACT

$ -

Water Pump Station Upgrades

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 80,000	Water Capital	2019	$ 80,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 80,000	**Total Cost**	**Total Cost**	$ 80,000

PROJECT DESCRIPTION

This project will rebuild the main duty pumps (adjacent to South Pool) to keep our potable water system pressurized at the higher elevations.
AB Pump Station-Replace both pumps ($40,000); Replace the variable frequency drive (VFD) ($15,000); Provide remote telemetry and SCADA connection (25,000)

ANNUAL OPERATING BUDGET IMPACT

$ -

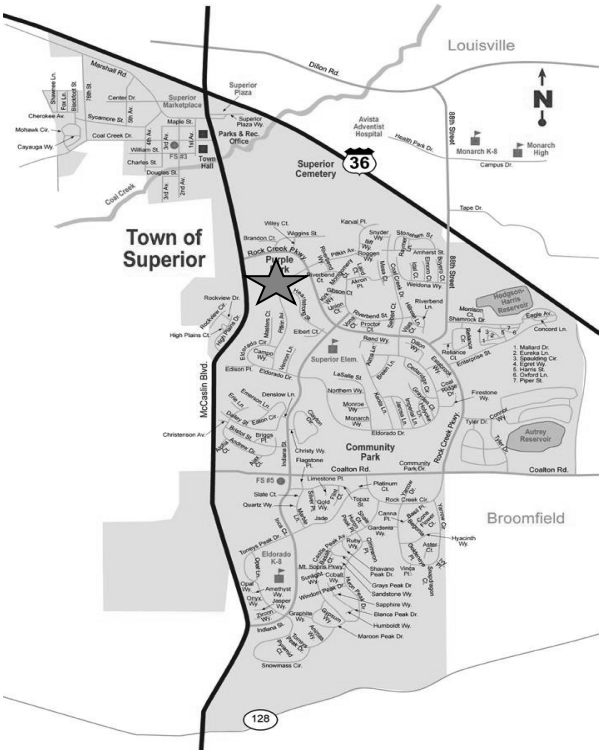
Sonic Solutions for Algae control @ Terminal Reservoir and Pond 5

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 30,000	Water Capital	2019	$ 30,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 30,000	**Total Cost**	**Total Cost**	$ 30,000

PROJECT DESCRIPTION

This project, started in 2018, installs sonic devices (in lieu of chemicals) at Pond 5 and Terminal Reservoir to prevent algae growth. Algae contributes to odor and taste problems and can be difficult to remove once in the distribution system, whether reuse or potable water.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

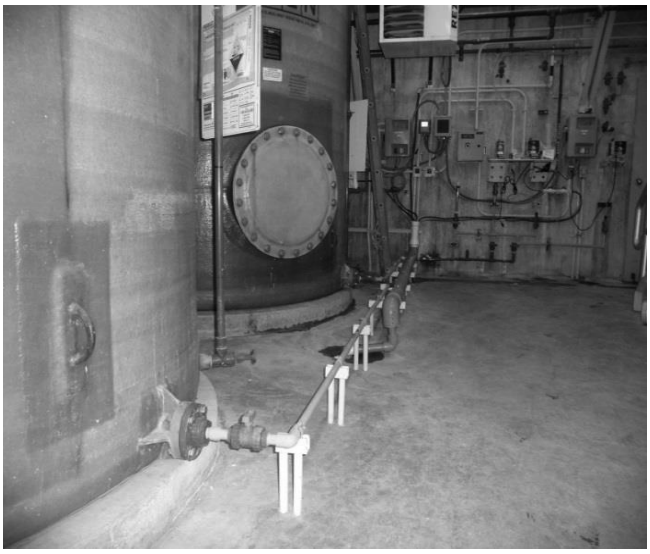
Fiberglass Tanks Piping Overhaul

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 17,500	Water Capital	2019	$ 17,500
		2020	-
		2021	-
		2022	-
		2023	-
$ 17,500	**Total Cost**	**Total Cost**	$ 17,500

PROJECT DESCRIPTION

This project consists of moving the piping coming from these tanks out of the way so that the piping is not broken from someone tripping on it. Also, the fittings coming off of the tank are PVC, and should be stainless steel then transition back to PVC. In the past, these PVC fittings have become damaged and operators had to scramble to plug the pipe until we were able to fix the broken fitting.



ANNUAL OPERATING BUDGET IMPACT

$ -

Water System Controls Upgrades

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 35,000	Water Capital	2019	$ 35,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 35,000	**Total Cost**	**Total Cost**	$ 35,000

PROJECT DESCRIPTION

This project provides upgrades to various components that are responsible for automatic operation of the Town's water supply systems.
2019 - $35K repair and rewire the console that houses the programing and data transfer for filters 3 & 4.

ANNUAL OPERATING BUDGET IMPACT

$ -

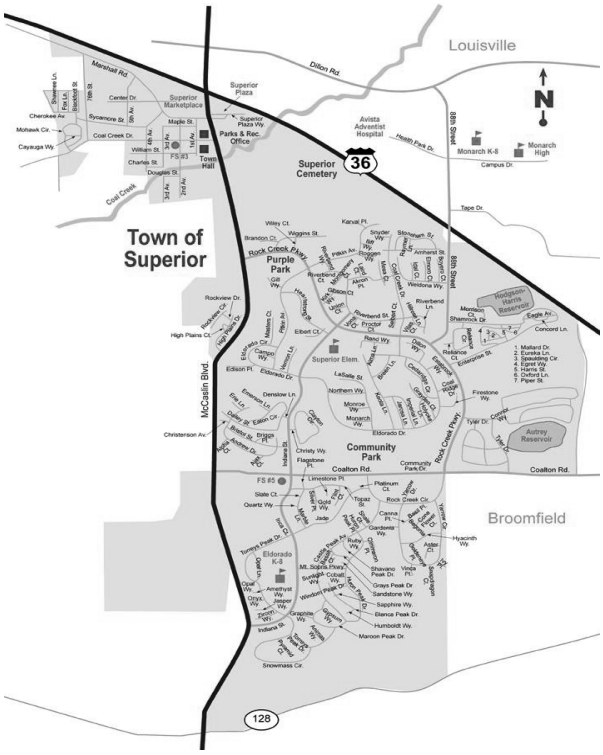
Irrigation Valve Installations

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 65,000	Water Capital	2019	$ 65,000
		2020	65,000
		2021	65,000
		2022	-
		2023	-
$ 65,000	**Total Cost**	**Total Cost**	$ 195,000

PROJECT DESCRIPTION

This project, which began in 2017, will provide approximately ten (2/year) isolation valves, blow offs (1/year) for the reuse mainlines. Currently there is no way to repair mains without shutting down entire areas of the system which can take all day to drain.



ANNUAL OPERATING BUDGET IMPACT

$ -

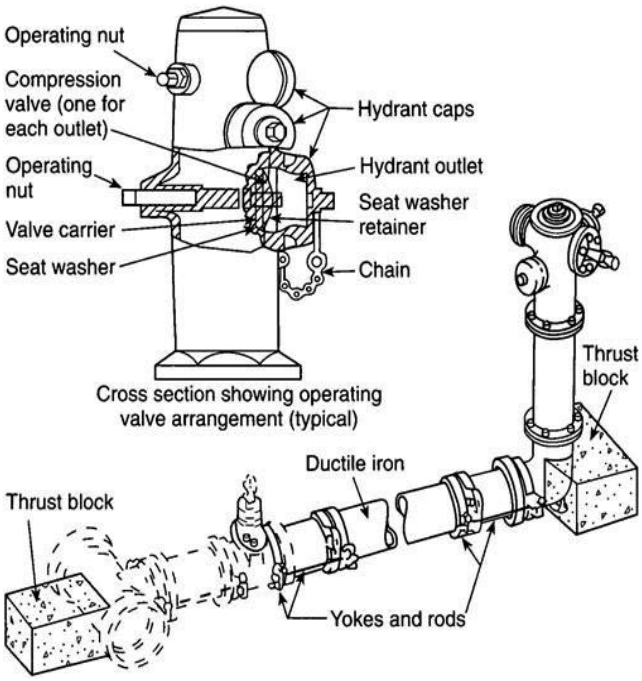
Fire Hydrant Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 20,600	Water Capital	2019	$ 20,600
		2020	21,218
		2021	21,855
		2022	22,510
		2023	23,185
$ 20,600	**Total Cost**	**Total Cost**	$ 109,368

PROJECT DESCRIPTION

This project continues to replace old and damaged hydrants.



ANNUAL OPERATING BUDGET IMPACT

$ (500)

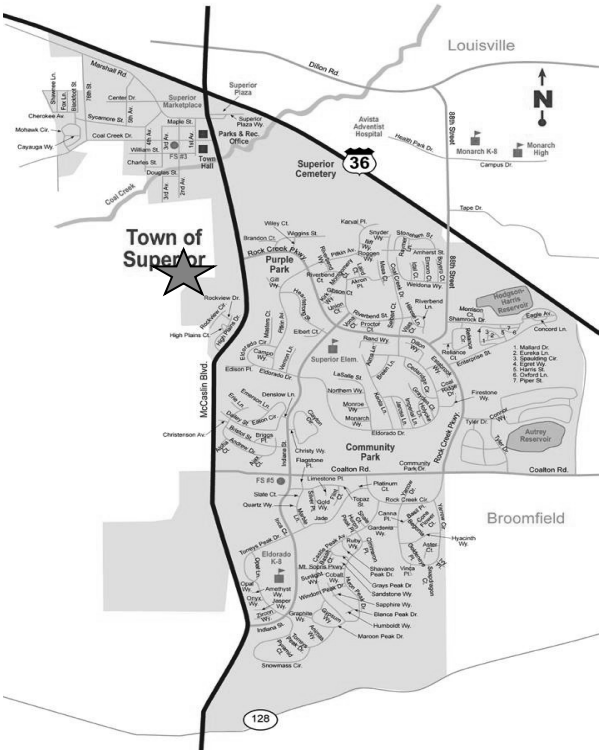
Filter Surface Wash Pumps Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 20,000	Water Capital	2019	$ 20,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 20,000	**Total Cost**	**Total Cost**	$ 20,000

PROJECT DESCRIPTION

This project would replace the existing pump for the Filter surface washers. These pumps have never been replaced.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

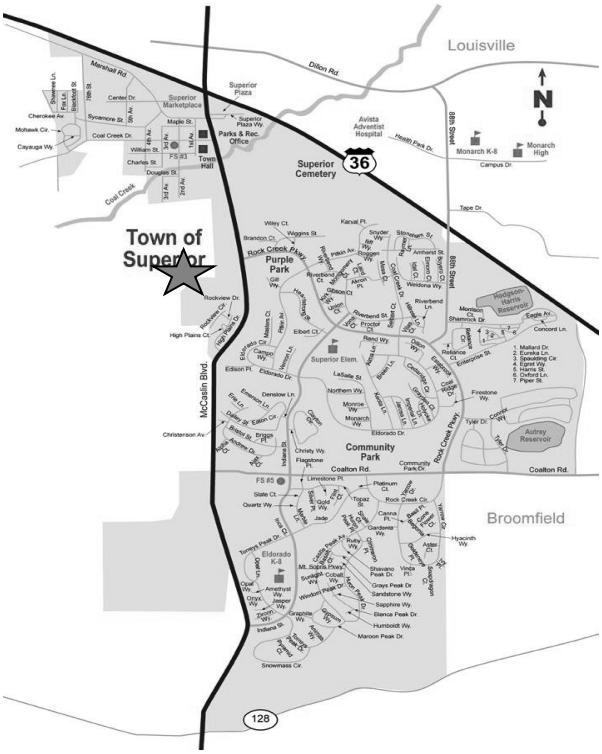
FRICO Pump Station Upgrades

Infrastructure Project

FIRST YEAR FUNDING SOURCE		**BUDGET BY YEAR**	
$ 180,000	Water Capital	2019	$ 180,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 180,000	**Total Cost**	**Total Cost**	$ 180,000

PROJECT DESCRIPTION

Required capital maintenance improvements at the FRICO pump station. No major improvements have been made over the last 20 years. This pump station is a critical distribution facility for our water system.



ANNUAL OPERATING BUDGET IMPACT

$ 1,000

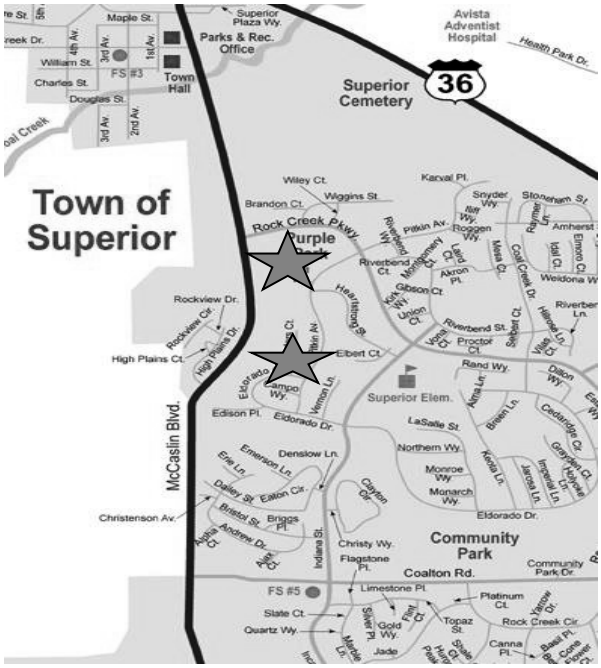
FRICO Pipeline Maintenance

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 55,000	Water Capital	2019	$ 55,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 55,000	**Total Cost**	**Total Cost**	$ 55,000

PROJECT DESCRIPTION

This project, which began in 2018, includes grout injection to mitigate leaking joints in the Community Ditch pipeline as identified in the Farms Reservoir and Irrigation Company (FRICO) ditch report. Also, replace line-valves which have failed. Fulfills an on-going contractual obligation for the Town to maintain the pipeline portion of the FRICO ditch within Superior.



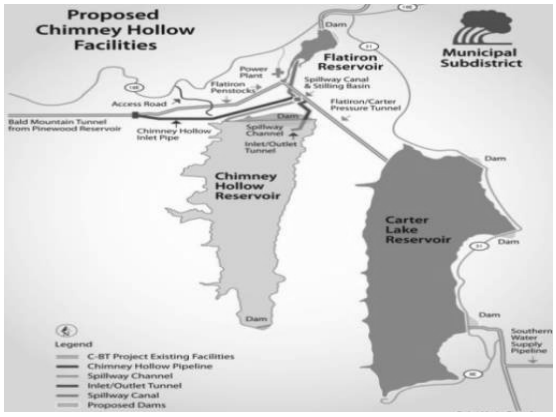
ANNUAL OPERATING BUDGET IMPACT

$ -

Windy Gap Firming

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 525,000	Water Capital	2019	$ 525,000
		2020	1,600,000
		2021	1,600,000
		2022	1,600,000
		2023	1,600,000
$ 525,000	**Total Cost**	**Total Cost**	$ 6,925,000



PROJECT DESCRIPTION

Superior Metropolitan District No. 1's (SMD1) contribution to the Windy Gap Firming Project based upon the number of shares owned by SMD1. Windy Gap diverts water from the Colorado River to the Front Range via the Federal Colorado-Big Thompson Project on a space available basis. The Windy Gap Firming Project will store Windy Gap water in the Chimney Hollow Reservoir to ensure reliable future deliveries. The construction of Chimney Hollow Reservoir (total project estimated at $522 million, (Superior share at $27 million) split between 13 entities) will provide 4,726 ac-ft. of storage dedicated to the Town.

2019 - Final Design

2020 and after - Debt Service/Allotment Contract

ANNUAL OPERATING BUDGET IMPACT

$ 34,000 Beginning in 2020

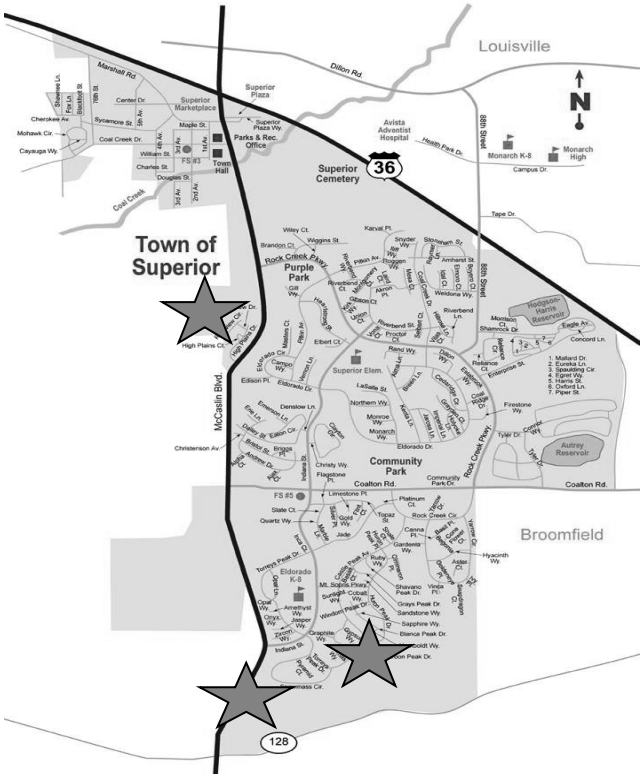
Water Storage Tank Cleaning

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 15,000	Water Capital	2019	$ 15,000
		2020	-
		2021	-
		2022	15,000
		2023	-
$ 15,000	**Total Cost**	**Total Cost**	$ 30,000

PROJECT DESCRIPTION

This project provides for cleaning all the potable water storage tanks including; (1) 0.5 million-gallon (MG) high zone tank, (2) the 1.5 MG low zone tank, and (3) the 1.4 MG tank at the water treatment plant. This project is on a four year cycle.



ANNUAL OPERATING BUDGET IMPACT

$ -

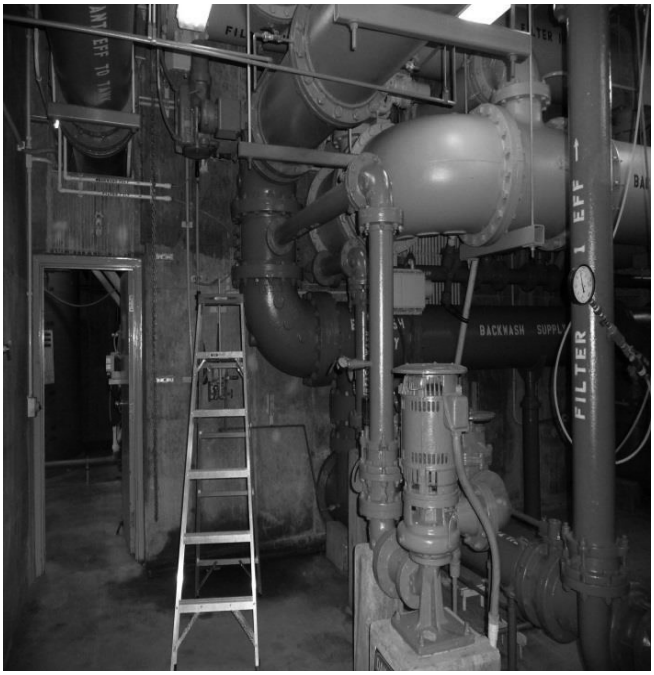
Actuators and Valve Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 110,000	Water Capital	2019	$ 110,000
		2020	110,000
		2021	-
		2022	-
		2023	-
$ 110,000	**Total Cost**	**Total Cost**	$ 220,000

PROJECT DESCRIPTION

Provide and install new, electric actuators to control backwash operations for the filters. There are 4 filters and 2 actuated valves per filter for a total of 8 for this two year project. Operators currently use a ladder to get to the valves to adjust the flow. In the past, the Water Treatment Plant has been shut down because the actuators have failed.



ANNUAL OPERATING BUDGET IMPACT

$ -

WTP Solids Handling Facility

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 100,000	Water Capital	2019	$ -
		2020	100,000
		2021	1,000,000
		2022	-
		2023	-
$ 100,000	**Total Cost**	**Total Cost**	$ 1,100,000

PROJECT DESCRIPTION

This project will provide drying beds for the solids that come off of the bottom of the clarifloculators and produced when back washing the filters. Currently, we contract to have the back wash pond dredged which is becoming a costly task. More importantly the State will require water treatment plants to provide a means of dewatering sludge before sending to landfills.

2020 - Design

2021 - Construction

ANNUAL OPERATING BUDGET IMPACT

$ (20,000) Savings

Water Storage Tank Rehabilitation

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 160,000	Water Capital	2019	$ -
		2020	160,000
		2021	130,000
		2022	-
		2023	-
$ 160,000	**Total Cost**	**Total Cost**	$ 290,000

PROJECT DESCRIPTION

Water Storage tanks (3) have been in operation for about 21 years and will require some major rehabilitation work; including sandblasting and recoating /painting. This work has never been performed in the past.

ANNUAL OPERATING BUDGET IMPACT

$ -

Filter Media Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 110,000	Water Capital	2019	$ -
		2020	-
		2021	110,000
		2022	115,000
		2023	120,000
$ 110,000	**Total Cost**	**Total Cost**	$ 345,000

PROJECT DESCRIPTION

This project will provide for replacement of filter media in the finished potable water filters at the water treatment plant. The project will also include sandblasting and repainting of the internal piping and troughs. Replace media per the recommended 10-year replacement schedule.

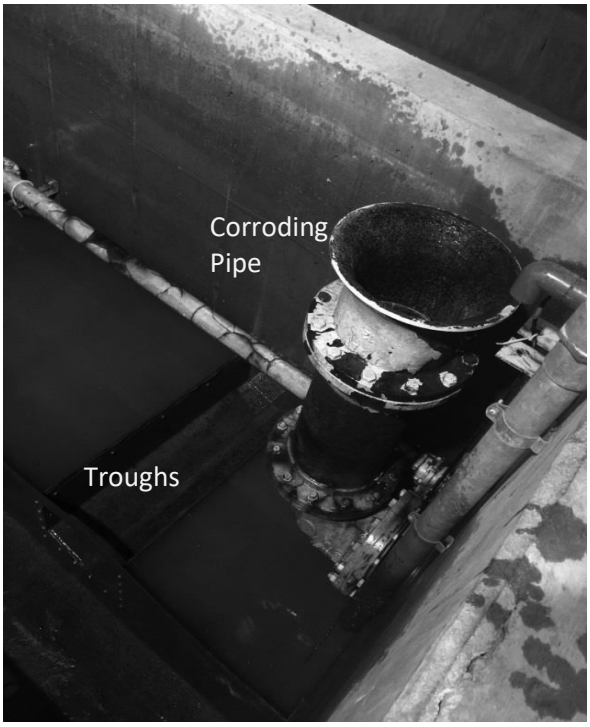
WTP filter media replacement schedule:

Filter 1: 2006, 2013, 2022

Filter 2: 2005, 2013, 2023

Filter 3: 2008, 2014, 2024

Filter 4: 2011, 2021, 2031



ANNUAL OPERATING BUDGET IMPACT

$ -

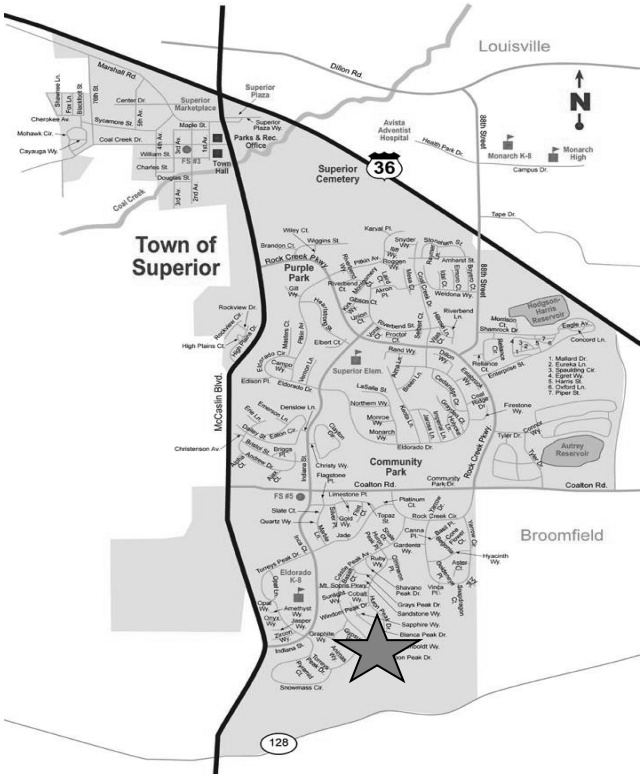
Water Tank Fence Improvements

Infrastructure Project

FIRST YEAR FUNDING SOURCE			**BUDGET BY YEAR**		
$	40,000	Water Capital	2019	$	-
			2020		-
			2021		40,000
			2022		-
			2023		-
$	40,000	**Total Cost**	**Total Cost**	$	40,000

PROJECT DESCRIPTION

This project provides for demolition of the existing fence and the design and construction of a new fence around the 1.4 million gallon (MG) covered irrigation system storage tank. It is proposed to install a new heavy duty fence to withstand future damage due to wind and vandalism as well as improved security. Estimate is for 800 feet of 8 foot high hurricane fence, vinyl coated at $45/ft. ($36,000) plus $4,000 for removing and disposing of existing fence.



ANNUAL OPERATING BUDGET IMPACT

$ (2,000)

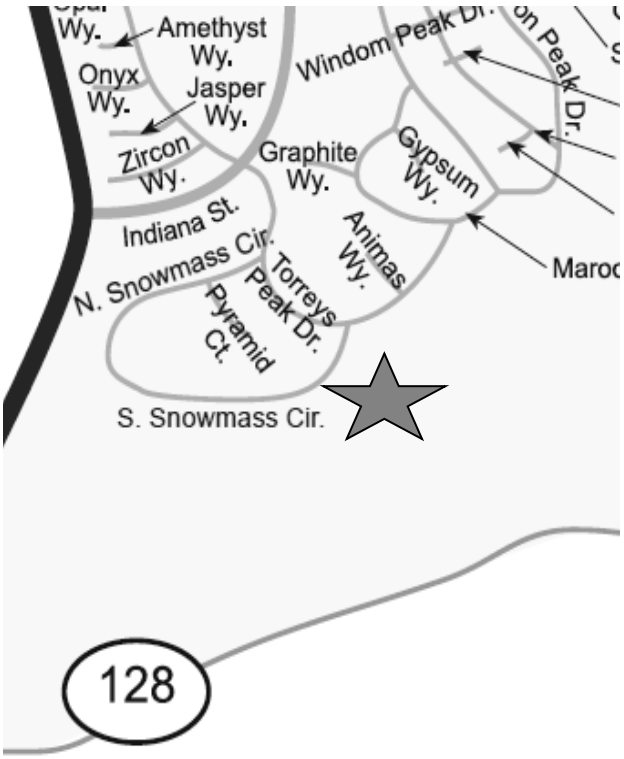
Irrigation Storage Tank Cover Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 200,000	Water Capital	2019	$ -
		2020	-
		2021	200,000
		2022	-
		2023	-
$ 200,000	**Total Cost**	**Total Cost**	$ 200,000

PROJECT DESCRIPTION

This project provides for replacement of the existing floating cover on the reuse system storage tank. The existing cover is aging and approaching the end of its lifecycle. The cover has been slated for replacement for years. As an alternative, staff will evaluate whether the existing soil and plant growth on the cover can be removed without damage to the structure.



ANNUAL OPERATING BUDGET IMPACT

$ -

WTP Clarifloculator Rebuild/Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 25,000	Water Capital	2019	$ -
		2020	-
		2021	25,000
		2022	205,000
		2023	72,500
$ 25,000	**Total Cost**	**Total Cost**	$ 302,500

PROJECT DESCRIPTION

Major upgrades include protection from the wind, probable solutions include: covers, floating and stationary and barriers. The wind, especially on the west clarifloculator, creates waves that carry the floc over the weirs and into the filters resulting in higher filter backwashing rates. After cover installed may start redesign for new systems depending on the longevity and condition after the upgrades.

2021 - Design cover (include access for equipment), gear box and weir adjustments for west clarifloculator.

2022 - Install cover for west basin.

2023 - Design - Clarifloculator - includes removing existing equipment, installing a new mechanism and baffles

ANNUAL OPERATING BUDGET IMPACT

$ -

WTP Chemical Pump Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE			BUDGET BY YEAR		
$	11,000	Water Capital	2019	$	-
			2020		-
			2021		-
			2022		11,000
			2023		-
$	11,000	**Total Cost**	**Total Cost**	$	11,000

PROJECT DESCRIPTION

Purchase two replacement chemical feed pumps. Typical replacement cycle is every four to five years.

ANNUAL OPERATING BUDGET IMPACT

$ -

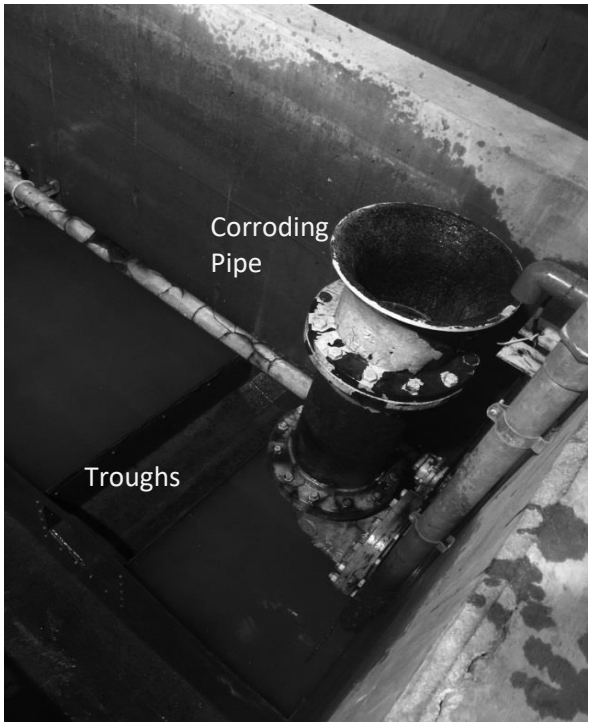
Water Filter Replacements

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 400,000	Water Capital	2019	$ -
		2020	-
		2021	-
		2022	-
		2023	400,000
$ 400,000	**Total Cost**	**Total Cost**	$ 400,000

PROJECT DESCRIPTION

Water Filter Upgrades- includes replacing filter under drain, media, troughs, valves and piping



ANNUAL OPERATING BUDGET IMPACT

$ -

2019 - 2023 Superior Metropolitan District No. 1
Wastewater Capital Improvement Program Budget Revenue (51)

Acct #	Revenues	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$23,000	$2,000	$11,000	$18,000	$28,000
36-6341	Wastewater System Development Fees	685,000	700,000	800,000	490,000	400,000
36-6953	Transfer from Operation User Fees	64,605	134,482	234,646	301,406	381,284
36-6820	Debt/Loan	3,000,000	-	-	-	-
	Use of / (Addition to) Net Assets	1,532,395	(503,085)	(292,249)	(423,009)	533,363
		$5,305,000	$333,397	$753,397	$386,397	$1,342,647

2019 – 2023 Superior Metropolitan District No. 1
Wastewater Capital Improvement Program Budget Expense (51-499)

Acct #	Projects	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
5241	Utility Master Plan	$20,000	$-	$-	$-	$-
6193	WWTP Aeration Basin Work	175,000	-	130,000	-	-
6194	WWTP Chemical Tanks Coating	50,000	-	-	-	-
6229	Chlorine Storage Tanks	70,000	-	-	-	-
6237	WWTP Building Upgrades	75,000	-	80,000	-	-
6238	WWTP Auxiliary Equipment	45,000	-	-	-	-
6279	WWTP Process Equipment Maintenance	170,000	-	25,000	-	-
6282	WWTP Equalization Pond Liner Repair	275,000	-	-	-	200,000
6284	Sanitary Sewer Manhole and Line Rehabilitation	75,000	75,000	75,000	75,000	75,000
6285	WWTP Filter Media and Underdrain Replacement	50,000	-	-	-	-
6289	WWTP Headworks Reconstruction	4,300,000	-	-	-	-
6236	WWTP Miscellaneous Improvements	-	50,000	50,000	50,000	50,000
6300	Vehicle Replacement	-	6,750	6,750	24,750	6,000
	Debt/Loan Repayment	-	201,647	201,647	201,647	201,647
6081	Town Wide Collection System Video Assessment	-	-	35,000	35,000	35,000
6235	WWTP Site Improvements (Drainage)	-	-	150,000	-	-
6239	WWTP Biological Nutrient Removal	-	-	-	-	700,000
6421	Building-PW/Parks Maint. & Oper.	-	-	-	-	75,000
		$5,305,000	$333,397	$753,397	$386,397	$1,342,647

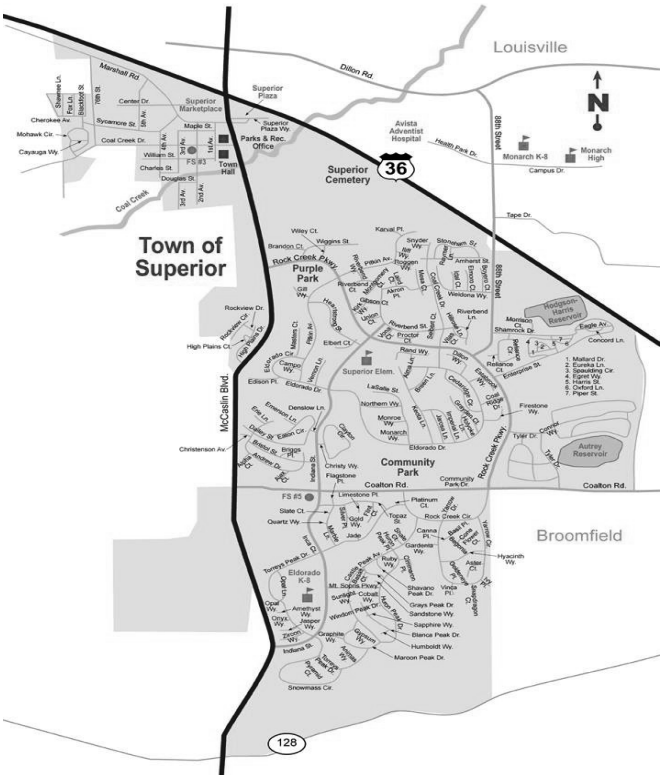
Utilities Master Plan Update

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 20,000	Sewer Capital	2019	$ 20,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 20,000	**Total Cost**	**Total Cost**	$ 20,000

PROJECT DESCRIPTION

This project would update our current Utilities Master Plan. The current plan was completed in 2008 and with the increased development and infrastructure it requires updating.



ANNUAL OPERATING BUDGET IMPACT

$ -

WWTP Aeration Basin Work

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 175,000	Sewer Capital	2019	$ 175,000
		2020	-
		2021	130,000
		2022	-
		2023	-
$ 175,000	**Total Cost**	**Total Cost**	$ 305,000

PROJECT DESCRIPTION

2019 - Complete the recycle piping in the west basin; purchase and install a recycle pump in each basin. This project will allow for the removal of nutrients which then extends our compliance schedule to meet Regulation 85

2021 - Install fine bubble diffusers in the west basin

ANNUAL OPERATING BUDGET IMPACT

$ 10,000

WWTP Chemical Tanks Coating

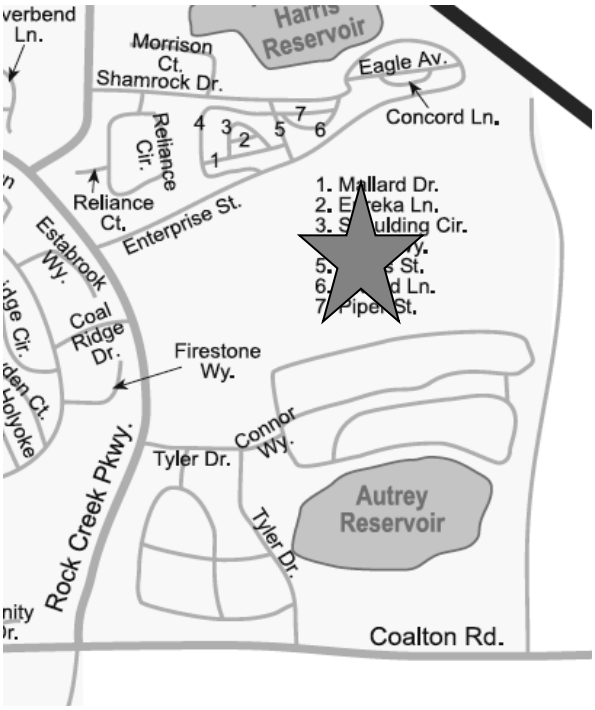
Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 50,000	Sewer Capital	2019	$ 50,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 50,000	**Total Cost**	**Total Cost**	$ 50,000

PROJECT DESCRIPTION

This project provides cleaning, sealing and recoating two (2) concrete tanks in the basement of advance water treatment (AWT) building. One tank will be used for sodium bisulfite and the other tank will be used for polymer. Currently, one of the tanks is leaking into clearwell; so, we are manually handling and feeding chemical out of 55 gallon drums.

2019 - West tank (storage for polymer)



ANNUAL OPERATING BUDGET IMPACT

$ -

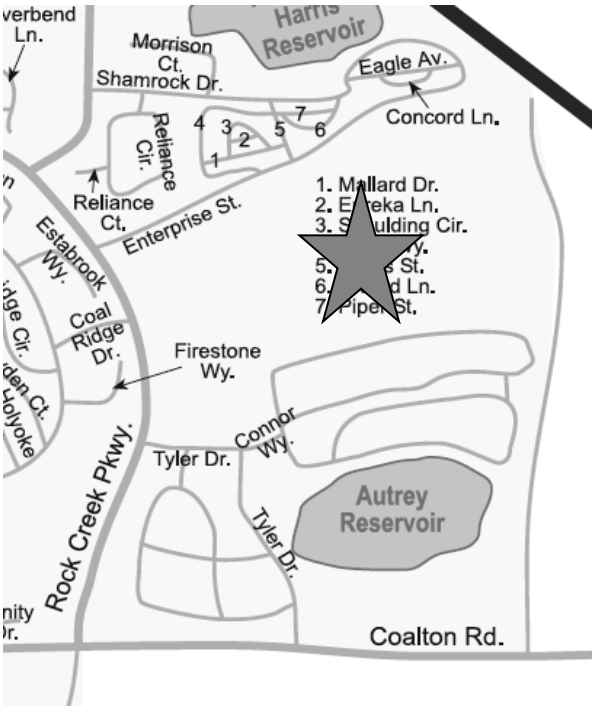
Chlorine Storage Tanks

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 70,000	Sewer Capital	2019	$ 70,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 70,000	**Total Cost**	**Total Cost**	$ 70,000

PROJECT DESCRIPTION

Replacement of two 20+ year old chlorine solution tanks. Includes removing and replacing concrete containment wall.



ANNUAL OPERATING BUDGET IMPACT

$ -

WWTP Building Upgrades

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 75,000	Sewer Capital	2019	$ 75,000
		2020	-
		2021	80,000
		2022	-
		2023	-
$ 75,000	**Total Cost**	**Total Cost**	$ 155,000

PROJECT DESCRIPTION

2019 - Pipe painting in AWT and stairs. Concrete wall cleaning, replace misc. railings. Replace hatches in floors. Replace roof. Replace Entrance gate.
2021- Paint exterior of all buildings.

ANNUAL OPERATING BUDGET IMPACT

$ -

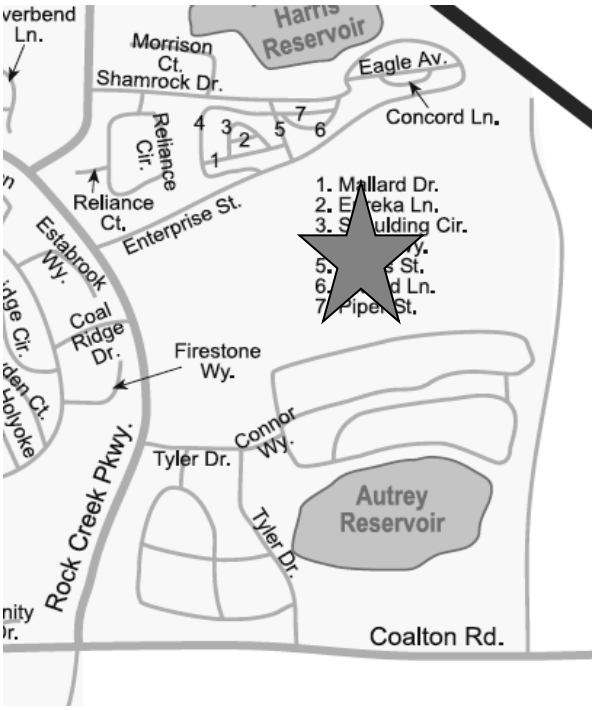
WWTP Auxiliary Equipment

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 45,000	Sewer Capital	2019	$ 45,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 45,000	**Total Cost**	**Total Cost**	$ 45,000

PROJECT DESCRIPTION

6" gas powered bypass pump & pressure washer. This is needed for general and emergency plant operations. We have been renting this equipment over the years. Anticipated pay back in 5 to 7 years.



ANNUAL OPERATING BUDGET IMPACT

$ -

WWTP Process Pump Maintenance

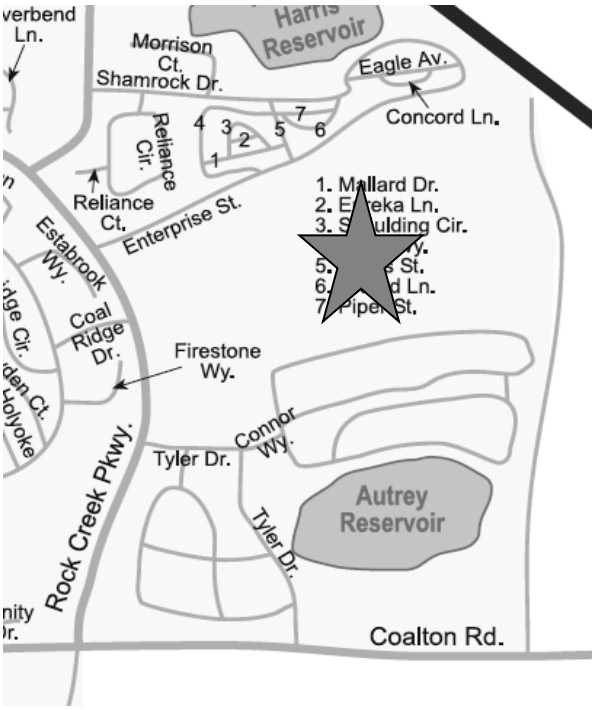
Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 170,000	Sewer Capital	2019	$ 170,000
		2020	-
		2021	25,000
		2022	-
		2023	-
$ 170,000	**Total Cost**	**Total Cost**	$ 195,000

PROJECT DESCRIPTION

2019 - AWT pumps: Replace (final 2 of 4) $70,000 Backwash pond effluent pump: Replace (1 of 1) $20,000. Centrifuge feed progressive cavity pumps: Replace (1 of 2) $25,000. Clarifloculator sludge pump and automate effluent valve: Replace (1 of 1) $40,000. Filter surface wash pump: Replace (1 of 1) $12,000.

2021 - Centrifuge feed progressive cavity pump: Replace (final 1 of 2) $25,000



ANNUAL OPERATING BUDGET IMPACT

$ -

WWTP Equalization Pond Liner Repair

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 275,000	Sewer Capital	2019	$ 275,000
		2020	-
		2021	-
		2022	-
		2023	200,000
$ 275,000	**Total Cost**	**Total Cost**	$ 475,000

PROJECT DESCRIPTION

Upgrade of the equalization pond system at the wastewater treatment plant (WWTP) as required by the State of Colorado. Dredge, reline, and install sludge removal piping. Combine pond process for more efficient use of volume and land.
2019 - Finish Construction (project started in 2018)
2023 - Floating Cover for Equalization Pond (This cuts down on solids introduction into the wastewater treatment process)

ANNUAL OPERATING BUDGET IMPACT

$ -

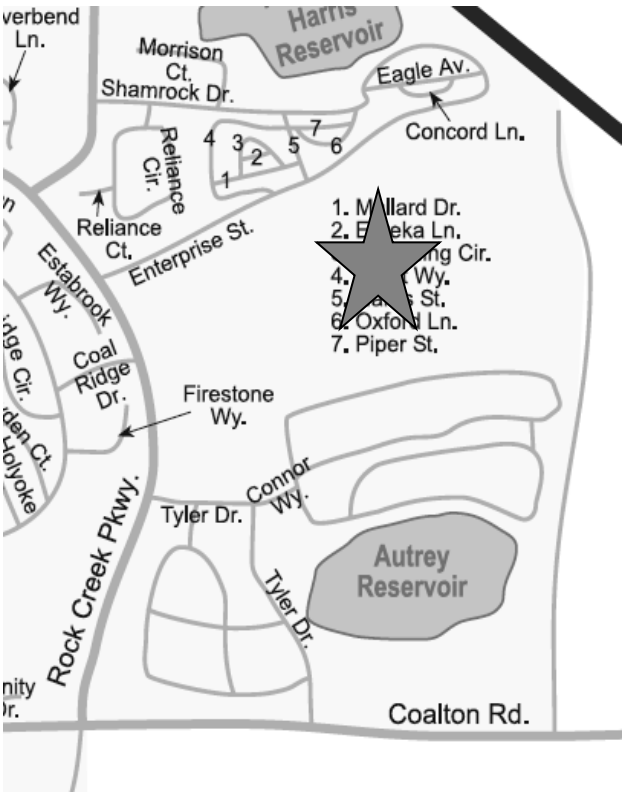
Sanitary Sewer Manhole & Line Rehabilitation

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 75,000	Sewer Capital	2019	$ 75,000
		2020	75,000
		2021	75,000
		2022	75,000
		2023	75,000
$ 75,000	**Total Cost**	**Total Cost**	$ 375,000

PROJECT DESCRIPTION

Rehabilitation of sewer manholes with infiltration issues and sagging pipelines, which will have significant infiltration. This increased flow puts a strain on the WWTP.



ANNUAL OPERATING BUDGET IMPACT

$ (1,000)

WWTP Filter Media Replacement

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 50,000	Sewer Capital	2019	$ 50,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 50,000	**Total Cost**	**Total Cost**	$ 50,000

PROJECT DESCRIPTION

2019: Replace filter #2 media. Similar to the water filter media this needs to be replaced every 10 years.

Future project includes replacing underdrains; which usually last an average of 20 years. Filter 1's under drain is 23 years old and filter 2's is 12 years old. During filter media replacement the underdrains are inspected for defects and life expectancy.

ANNUAL OPERATING BUDGET IMPACT

TBD

WWTP Headworks Reconstruction

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 4,300,000	Sewer Capital	2019	$ 4,300,000
		2020	-
		2021	-
		2022	-
		2023	-
$ 4,300,000	**Total Cost**	**Total Cost**	$ 4,300,000

PROJECT DESCRIPTION

This project will rebuild the entire headworks facility at the front end of the WWTP. This will address process issues as well as safety and odor control issues. Must be done prior to the biological nutrient removal (BNR) upgrades projects (currently planned for 2023). Total cost of project is estimated at $4.3M. At this point, staff is planning on a loan for the majority of this project.

ANNUAL OPERATING BUDGET IMPACT

TBD

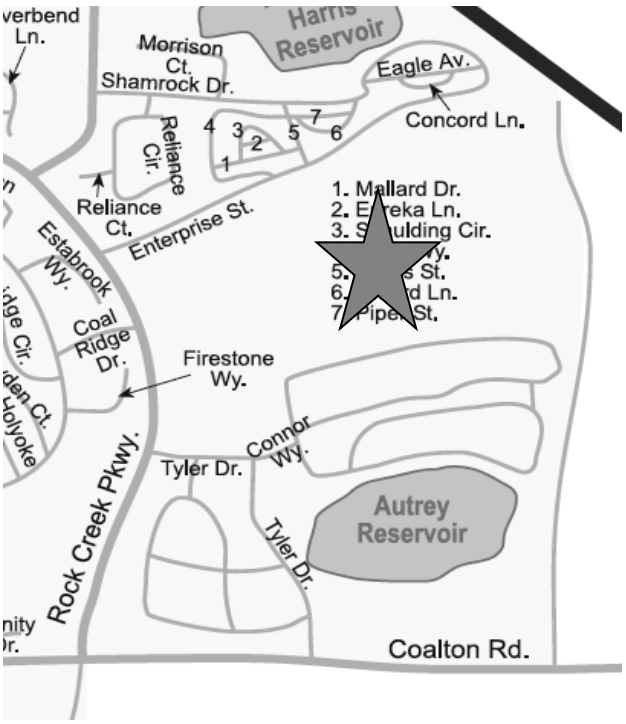
WWTP Miscellaneous Improvements

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 50,000	Sewer Capital	2019	$ -
		2020	50,000
		2021	50,000
		2022	50,000
		2023	50,000
$ 50,000	**Total Cost**	**Total Cost**	$ 200,000

PROJECT DESCRIPTION

This project is intended to provide a reserve for yet to be identified capital improvements at the wastewater treatment plant (WWTP). Town staff and our professional consultants will continue to work to identify specific longer term maintenance capital needs as well as Federal/State mandated projects.



ANNUAL OPERATING BUDGET IMPACT

$ -

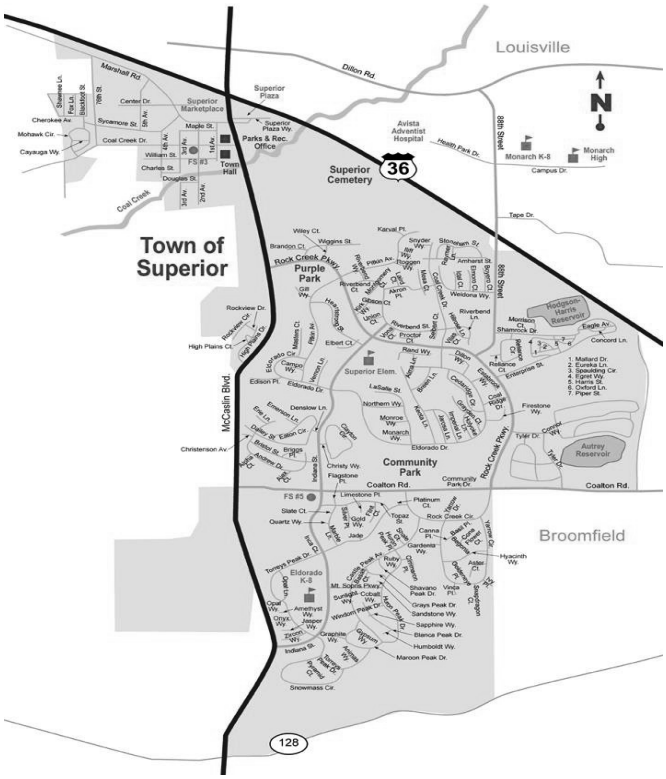
Town Wide Collection System Video Assessment

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 35,000	Sewer Capital	2019	$ -
		2020	-
		2021	35,000
		2022	35,000
		2023	35,000
$ 35,000	**Total Cost**	**Total Cost**	$ 105,000

PROJECT DESCRIPTION

This project provides for video assessment of the existing sewer collection system to identify conditions of mainline pipe and service connections. Previous video records are from 2001. Video assessment allows for identification of deformed or failing pipe, root intrusions, groundwater infiltration, and other miscellaneous system problems that may need to be addressed via operational maintenance or future capital improvement projects. This is a six-year project with the entire system which was completed in 2016 and will restart the cycle in 2021.



ANNUAL OPERATING BUDGET IMPACT

$ -

WWTP Site Improvements (Drainage)

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 150,000	Sewer Capital	2019	$ -
		2020	-
		2021	150,000
		2022	-
		2023	-
$ 150,000	**Total Cost**	**Total Cost**	$ 150,000

PROJECT DESCRIPTION

This project will address a long standing issue at the wastewater treatment plant (WWTP) of poor drainage/standing water from the entrance gate to the sludge docking bay, through the parking lot and out to the holding ponds and eventually to Rock Creek.

ANNUAL OPERATING BUDGET IMPACT

$ -

WWTP Biological Nutrient Removal

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 700,000	Sewer Capital	2019	$ -
		2020	-
		2021	-
		2022	-
		2023	700,000
$ 700,000	**Total Cost**	**Total Cost**	$ 700,000

PROJECT DESCRIPTION

2023 - Design. Federal/State mandated project. Staff will continue to monitor project with State CDPHE department.

ANNUAL OPERATING BUDGET IMPACT

$ 30,000 Beginning 2025

2019 - 2023 Superior Metropolitan District No. 1
Storm Water Capital Improvement Program Budget Revenue (52)

Acct #	Revenues	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
36-6100	Interest Income	$1,000	$5,000	$10,000	$16,000	$19,000
36-6341	Storm Water System Development Fees	355,000	375,000	390,000	225,000	200,000
36-6953	Transfer from Operation User Fees	45,816	42,792	40,718	34,279	30,292
	Use of / (Addition to) Net Assets	(244,316)	(252,917)	(262,574)	(76,453)	(3,850)
		$157,500	$169,875	$178,144	$198,826	$245,442

2019 - 2023 Superior Metropolitan District No. 1
Storm Water Capital Improvement Program Budget Expense (52-499)

Acct #	Projects	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
6992	Reservoir & Ponds Maintenance and Upgrades	$157,500	$165,375	$173,644	$182,326	$191,442
6300	Vehicle Replacement	-	4,500	4,500	16,500	4,000
6421	Building-PW/Parks Maint & Oper.	-	-	-	-	50,000
		$157,500	$169,875	$178,144	$198,826	$245,442

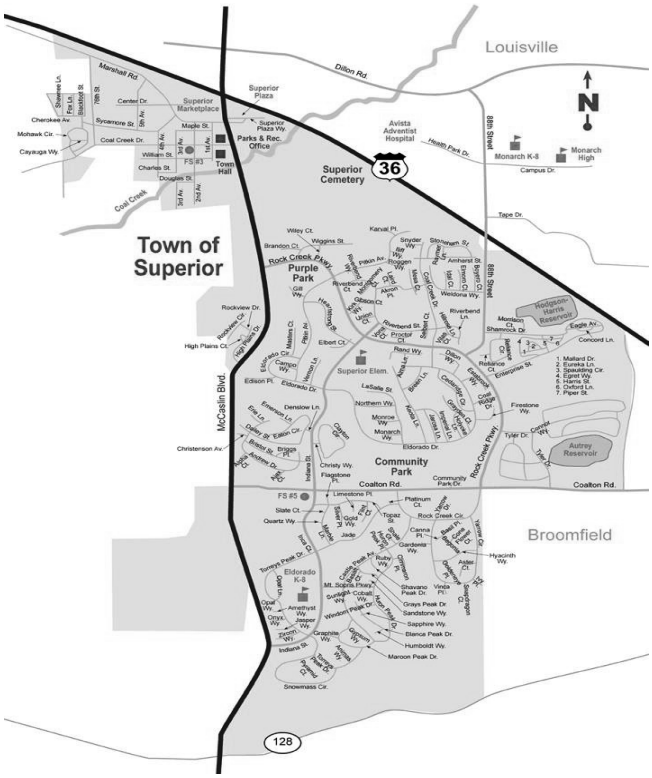
Reservoir & Ponds Maintenance and Upgrades

Infrastructure Project

FIRST YEAR FUNDING SOURCE		BUDGET BY YEAR	
$ 157,500	Storm Capital	2019	$ 157,500
		2020	165,375
		2021	173,644
		2022	182,326
		2023	191,442
$ 157,500	**Total Cost**	**Total Cost**	$ 870,287

PROJECT DESCRIPTION

This is an ongoing program of pond maintenance for the Storm Water system.



ANNUAL OPERATING BUDGET IMPACT

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Glossary Tab

GLOSSARY OF TERMS

ACCOUNTING PERIOD – A period at the end of which and for which financial statements are prepared.

ACCOUNTING PROCEDURES – All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

ACCOUNTING SYSTEM – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organization components.

ACCOUNTS PAYABLE – A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE – An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds of the same government). Although taxes and special assessments receivable are covered by this term, they should be recorded and reported separately in Taxes Receivable and Special Assessments Receivable accounts respectively. Amounts due from other funds or from other governments should also be reported separately.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES – Expenses incurred but not due until a later date.

ACCUMULATED DEPRECIATION – A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of proprietary fixed assets.

ADVANCE REFUNDING BONDS – Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

ALLOCATE – To divide a lump-sum appropriation into parts which are designated for expense by specific organization units and/or for specific purposes, activities, or objects.

ANNUAL BUDGET – A budget applicable to a single fiscal year. See also BUDGET and OPERATING BUDGET.

APPROPRIATION – A legal authorization granted by the Board of Trustees for the funds of the Town permitting expenses and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESS – To value property officially for the purpose of taxation.

ASSESSED VALUATION – Determination of the value of real property for purposes of property tax calculation.

ASSETS – Resources owned or held by the Town which have monetary value.

AUDIT – A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

AUDITOR'S OPINION – A statement signed by an auditor in which he/she states that he/she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he/she expresses an opinion on the financial position and results of operations of some or all of the constituent funds and balanced account groups of the government as appropriate.

AUDITOR'S REPORT – The report prepared by an auditor covering the auditor's investigation. As a rule, the report should include: (a) a statement of the scope of the audit, (b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards, (c) opinions, (d) explanatory comments (if any) concerning verification procedures, (e) financial statements and schedules, and (f) statistical tables, supplementary comments, and recommendations. The auditor's signature follows items (a), (b), (c), and (d).

BALANCE SHEET – The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

BALANCED BUDGET – A budget for which expenditures are equal to or less than income, including income that resides in fund balance.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

BOND ISSUE – A form of borrowing money for major capital projects. The Town obligates itself to repay the principal at a stated rate of interest over a stated period of time.

BOND ORDINANCE OR RESOLUTION – An ordinance or resolution authorizing a bond issue.

BONDED DEBT – That portion of indebtedness represented by outstanding bonds.

BUDGET – A financial plan of estimated expenses and the means of financing them for a stated period of time. Upon approval by the Town Board of Trustees, the budget appropriation ordinance is the legal basis for expenses in the budget year.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenses and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenses, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGETARY COMPARISONS – Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with approved budget for the purpose of keeping expenses within the limitations of available appropriations and available revenues.

CAFR – See COMPREHENSIVE ANNUAL FINANCIAL REPORT.

CAPITAL ASSETS – See FIXED ASSETS.

CAPITAL BUDGET – The annual request for capital project appropriations. Project appropriations are normally for only that amount necessary to enable the implementation of the first year of the capital program expense plan. A capital or investment expense from current or operating expenses.

CAPITAL EXPENDITURES – See CAPITAL OUTLAYS.

CAPITAL IMPROVEMENT PROGRAM (CIP) – The annually updated plan or schedule of project expenses for public facilities and infrastructure (utilities, parks, roads, etc.), with estimated project costs, sources of funding, and timing of work over a five-year period. For financial planning and general management, the capital program is presented as a plan of work and proposed expenses, and is the basis for annual appropriation requests and bond issues.

CAPITAL OUTLAYS – Expenses which result in the acquisition of or addition to fixed assets in excess of $5,000.

CAPITAL PROJECTS – Capital projects are referred to as major, non-recurring projects. Purchases of real property and selected equipment may be exempted from these limitations.

CAPITAL PROJECTS FUND – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

CARRYOVER – Amount of money remaining at the end of the preceding year and available in the current budget year.

CASH – An asset account reflecting currency, coin, checks, express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

CASH BASIS – A basis of accounting under which transactions are recognized only when cash changes hands.

CIP – See CAPITAL IMPROVEMENT PROGRAM.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The official annual report of a government. It includes five overview (the "liftable" General Purpose Financial Statements) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section. Every government should prepare and publish a CAFR as a matter of public record.

CONSUMER PRICE INDEX (CPI) – An index measuring the change in the cost of typical wage-earner purchases of goods and services expressed as a percentage of the cost of these same goods and services in some base period. The Town of Superior monitors the Denver-Boulder Consumer Price Index.

CONTINGENCY – Appropriation of funds to cover unforeseen events that may occur during the budget year.

CONTROL ACCOUNT – An account in the general ledger in which aggregate and debit postings are recorded to a number of identical or related accounts called subsidiary accounts. For example, Taxes Receivable is a control account supported by the aggregate of individual balances in individual property taxpayer's subsidiary accounts.

COST ACCOUNTING - That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

CPI – See CONSUMER PRICE INDEX.

CURRENT ASSETS – Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases, and notes. See BOND AND LONG-TERM DEBT.

DEBT LIMIT - The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE - The annual payment of principal and interest on the City's indebtedness. Bonds and notes are issued to finance the construction of capital projects such as public buildings, roads, and parks.

DEBT SERVICE FUND - A fund established to accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenses over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

DEPRECIATION - Financial mechanism to allocate the cost of a capital item over its service life. Also, decrease in the value of assets because of wear and tear, action of physical elements, inadequacy or obsolescence. Through this process, the entire cost on an asset is ultimately charged off as an expense.

DUE FROM FUND - An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations and not non-current portions of long-term loans.

DUE TO FUND - A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered. This account includes only short-term obligations and not non-current portions of long term loans.

EFFECTIVE INTEREST RATE - The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

ENCUMBRANCES - An amount of money committed and reserved but not yet expended for the purchase of a specific good or service.

ENTERPRISE FUND - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including deprecations) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURES - Decreases in net financial resources. Expenditures include payment toward current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenses.

FEES - A general term used for any charge levied by government associated with providing a service, permitting and activity, or imposing a fine or penalty. Major types of fees include water and sewer taps, liquor licenses, user charges, and building permits.

FISCAL PERIOD - Any period at the end of which a government determines its financial position and the results of its operations.

FISCAL POLICY - The Town Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR - A 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment,

FIXED CHARGES - Current operating expenses, the amount of which is more or less fixed. Examples include interest, insurance, and contributions to retirement systems.

FRANCHISE - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FTE - Full-time equivalent. A unit calculation of employees used for personnel calculations.

FUND - Accounting entity with a self-balancing set of accounts, which is segregated from other funds, to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The fund equity of Governmental Funds which is the difference between assets and liabilities. Fund balance is itself divided into reserved and unreserved portions.

FUND EQUITY - The equity of Proprietary Funds which is the difference between assets and liabilities. Fund equity, or net assets, is itself divided into investments in capital assets and unrestricted portions.

FUND TYPE - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust and Agency.

GENERAL FIXED ASSETS - Fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

GENERAL FIXED ASSETS ACCOUNT GROUP - A self-balancing group of accounts set up to account for the general fixed assets of a government.

GENERAL FUND – Legislative, Judicial, Clerk, Administrative, Planning, Finance, Legal, Public Safety, Building Inspections, Parks, Recreation and Open Space, Public Works and Utilities and Engineering activities of the City. Financed mainly by sales tax, property tax and transfers from other funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

GENERAL OBLIGATION BONDS - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GFOA - Government Finance Officers Association. An international association of local government finance professionals. One program of GFOA is to analyze local government budgets to insure that generally accepted accounting principles are followed and that the format is clear and concise.

GOCO – Great Outdoors Colorado, funded through lottery proceeds.

GOVERNMENTAL FUNDS – Accounting fund types that are used to account for a government's governmental-type activities (i.e. general fund, special revenue fund, debt service fund, capital projects fund).

GRANTS - Contributions or gifts of cash or other assets from another government to be used or expended for specified purpose, activity, or facility.

IMPROVEMENTS – Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, and drains.

INTEREST RECEIVABLE ON INVESTMENTS - An asset account reflecting the amount of interest receivable on investments.

INTERGOVERNMENTAL REVENUES - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERNAL CONTROL - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenses. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis (e.g. Risk Management).

INVENTORY - (1) A detailed list showing quantities, descriptions, and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

INVESTMENT IN GENERAL FIXED ASSETS - An account in the General Fixed Assets Account Group which represents the government's equity in general fixed assets. The balance of this account is generally subdivided according to the source of the monies which financed the asset acquisition, such as general fund revenues, special assessments, etc.

INVESTMENTS - Cash and securities held for the production of revenues in the form of interest or dividends.

LEASEHOLD - The right to the use of real estate by virtue of a lease, usually for a specified term of years, for which consideration is paid.

LEVEL OF SERVICE - Used generally to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same number of weekly collections.

LEVY - (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MGD - Million gallons per day (water treatment).

MACHINERY & EQUIPMENT – Tangible property of amore or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

MILL LEVY – Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent.

MUNICIPAL BOND - A bond issued by a local government.

NET ASSETS – See Fund Equity.

NET CITY BUDGET - Total Town operating and capital budget net of transfers among funds and contingencies.

NET INCOME - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

NOTE – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

OBJECT - As used in expense classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenses). Examples are personal services, contractual services, materials, and supplies.

OBLIGATIONS - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OPERATING BUDGET - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the City's operation; b) the resultant expense requirements; and c) the resources available for their support.

OPERATING EXPENSE - Those costs other than expenses for salaries, wages, and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing and motor pool charges, and office supplies are operating expenses.

OPERATING GRANTS - Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

OPERATING INCOME - The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES - Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

ORDINANCE - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statues or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually required ordinances.

OTHER FINANCING USES – Governmental fund operating transfers-out and the amount of refunding bond proceeds deposited with an escrow agent. Such amounts are classified separately from expenditures.

OVERHEAD - Those elements of cost necessary in the production of an article of the performance of a service which is of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expense which do not become and integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

PETTY CASH - A sum of money set aside on an imprest basis for the purpose of making change or paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Petty Cash accounts are sometimes referred to as a petty cash "funds." However, they are not "funds" in the sense of governmental accounting's seven fund types. Petty cash accounts should be reported as assets of the fund of ownership.

PPM – Parts per million (water treatment).

PROJECTION - Estimation of future revenues and expenses based on past trends, current economic conditions and financial forecasts.

PROPERTY TAX - Annual charge to owners of real property, based on assessed valuation and the mill levy.

PROPRIETARY FUNDS – Accounting fund types that are used to account for a government's business-type activities (i.e. activities that receive a significant portion of their funding through user charges).

PURCHASE ORDER - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REFUNDING BONDS - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

REIMBURSEMENTS - (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions which constitute reimbursements of a fund for expenses or expenses initially made from it which are properly applicable to another fund - e.g. an expense properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expense or expenses (as appropriate) in the reimbursing fund as reductions of the expense or expense in the fund that is reimbursed.

RESERVE - Funds set aside in the current and past years for the purpose of paying for capital needs, providing for obligations and liabilities, and meeting emergency needs.

RESERVE FOR DEBT SERVICE - An account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

RESERVE FOR ENCUMBRANCES - An account used to segregate a portion of fund balance for expense upon vendor performance.

RESOLUTION - An order of a legislative body requiring less legal formality than an ordinance or statute. See ORDINANCE.

RESTRICTED ASSETS - Monies or other resources, the use of which is restricted by legal, policy or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in Enterprise Funds. These are sometimes also called restricted "funds" but such terminology is not preferred.

RETAINED EARNINGS - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Funds. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

REVENUES - (1) Increases in governmental fund type net current assets from other than expense refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers-in are classified separately from revenues.

RISK MANAGEMENT - Establishment of a sum of money sufficient to pay anticipated claims. Used as a planning process to control costs and coverage in lieu of paying premiums to insurance companies.

SERIAL BONDS - Bonds whose principal is repaid in periodic installments over the life of the issue.

SMD – Acronym for "Superior Metropolitan District."

SMID – Acronym for "Superior/McCaslin Interchange Metropolitan District."

SPECIAL ASSESSMENT - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL ASSESSMENT FUND - A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

SPECIAL DISTRICT - An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water and sewer districts, flood control districts, fire protection districts, and metropolitan districts.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes.

STATEMENT OF REVENUES AND EXPENSES - The basis financial statement which is the governmental fund and Expendable Trust Fund GAAP operating statement. It presents increases (revenue and other financing sources) and decreases (expenses and other financing uses) in an entity's net current assets.

SUPPLEMENTAL APPROPRIATION - An appropriation by the City Council when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

SUPERIOR URBAN RENEWAL AUTHORITY (SURA) – The Superior Urban Renewal Authority (SURA) includes land located in the northern portion of the Town of Superior bordering US 36. This Authority is also a legally separate entity of the Town but the Town Board currently serves as the officers of the Authority. The SURA area includes land for a major retail center (Superior Marketplace) and a mixed use development (Superior Town Center). The revenue generated in the SURA area is used in part to pay for the debt incurred in building public improvements within the SURA boundaries.

TABOR – Acronym for "Taxpayers Bill of Rights," Article X, Section 20 of the Colorado Constitution.

TAX CERTIFICATE - A certificate issued by a government as evidence of the conditional transfer of title to tax-delinquent property from the original owner to the holder of the certificate. If the owner does not pay the amount of the tax arrearage and other charges required by law during the specified period of redemption, the holder can foreclose to obtain title. Also called tax sale certificate and tax lien certificate in some jurisdictions. See TAX DEED.

TAX DEED- A written instrument by which title to property sold for taxes is transferred unconditionally to the purchaser. A tax deed issued upon foreclosure of the tax lien is obtained by the purchaser at the tax sale. The tax lien cannot be foreclosed until the expiration of the period during which the owner may redeem the property by paying the delinquent taxes and other charges. See TAX CERTIFICATE.

TAX LEVY ORDINANCE- An ordinance by means of which taxes are levied.

TAXES- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TERM BONDS- Bonds that mature, in total, on one date.

UNEXPENDED APPROPRIATION- That portion of an appropriation not yet expended.

USER FEE- Charge to the benefiting party for the direct receipt of a public service.

UTILTY FUND- See ENTERPRISE FUND.

VOUCHER- A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

WORKING CAPITAL- The amount of current assets that exceeds current liabilities.

YIELD- See EFFECTIVE INTEREST RATE.