

# 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, Calmante I/II, Rogers Farm, Lanterns and Superior Shores 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 Statute.

**2022 - 2026 Conservation Trust Budget (70)**

Acct #	Revenues	2020 Actual	2021 Budget	2022 Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
36-6100	Interest Income	\$2,464	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
36-6310	Intergovernmental - State Lottery	135,481	125,000	125,000	125,000	125,000	125,000	125,000
	Use of / (Addition to) Fund Balance	11,307	23,000	49,000	9,000	(11,000)	9,000	49,000
		<u>\$149,252</u>	<u>\$150,000</u>	<u>\$175,000</u>	<u>\$135,000</u>	<u>\$115,000</u>	<u>\$135,000</u>	<u>\$175,000</u>

**2022 - 2026 Conservation Trust Budget (70-426)**

Acct #	Expenses	2020 Actual	2021 Budget	2022 Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
3480	Pool Repairs and Improvements	\$55,884	\$70,000	\$75,000	\$35,000	\$15,000	\$35,000	\$75,000
6290	Tree, Plant and Shrub Enhancements	93,368	80,000	100,000	100,000	100,000	100,000	100,000
		<u>\$149,252</u>	<u>\$150,000</u>	<u>\$175,000</u>	<u>\$135,000</u>	<u>\$115,000</u>	<u>\$135,000</u>	<u>\$175,000</u>

# Pool Repairs and Improvements

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 75,000 CTF

### BUDGET BY YEAR

2022 \$ 75,000

2023 35,000

2024 15,000

2025 35,000

2026 75,000

**Total Cost** \$ 75,000

**Total Cost** \$ 235,000

### PROJECT DESCRIPTION:

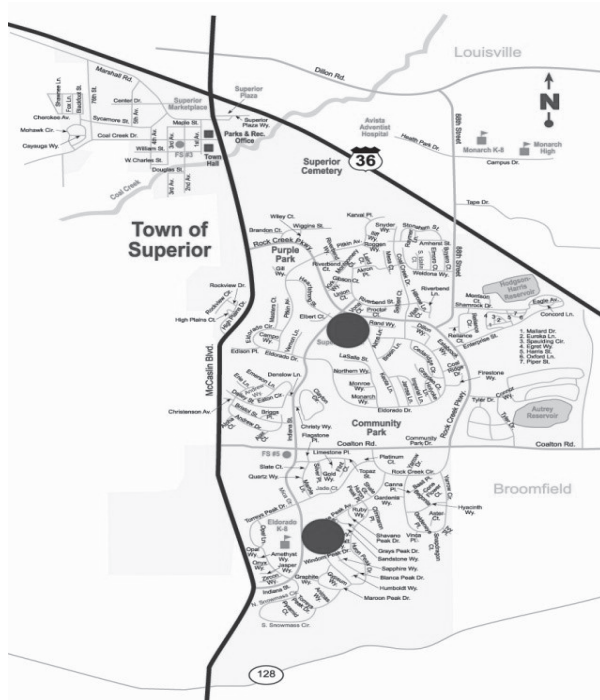
**2022** - Engineering and Design Study North Pool - \$25,000, Heater Addition to North Pool Building - \$30,000, Annual Maintenance North and South Pool - \$20,000

**2023** - Maintain South Pool

**2024** - Maintain North Pool

**2025** - Annual Maintenance North Pool & South Pool

**2026** - Annual Maintenance North and South Pool



### ANNUAL OPERATING BUDGET IMPACT

\$ -

# Tree, Plant and Shrub Enhancements

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 130,000	Governmental Capital
100,000	CTF
50,000	Landscape Fee

### BUDGET BY YEAR

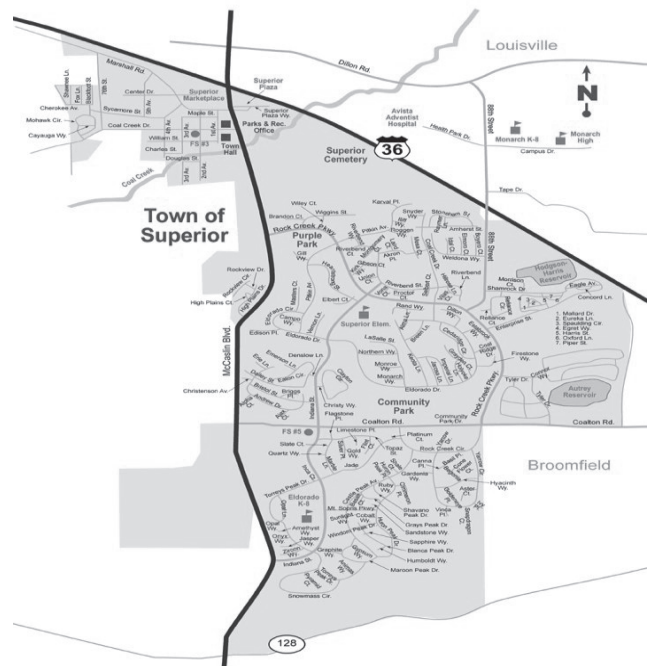
2022	\$ 280,000
2023	330,000
2024	380,000
2025	430,000
2026	430,000

**Total Cost** \$ 280,000

**Total Cost** \$ 1,850,000

### 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.

### 2022 - 2026 Open Space Budget (71)

Acct #	Revenues	2020 Actual	2021 Budget	2022 Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
31-1300	Open Space Sales/Use Tax	\$680,186	\$520,000	\$575,000	\$590,000	\$550,000	\$565,000	\$580,000
36-6100	Interest Income	39,637	5,000	8,000	4,000	9,000	16,000	23,000
36-6600	Other Revenue	-	13,200	13,200	13,200	13,200	13,200	13,200
36-6810	Loan Proceeds	6,325,190	-	-	-	-	-	-
36-6821	Loan Repayment	343,383	-	-	-	-	-	-
36-6850	Downtown Superior Public Improvement Reimbursement (Tract A & H)	919,578	-	-	-	-	-	-
	Use of / (Addition to) Fund Balance	3,601,563	(277,436)	147,164	(283,402)	(383,707)	(323,642)	(377,195)
		\$11,909,537	\$260,764	\$918,364	\$466,298	\$348,493	\$358,058	\$369,005

### 2022 – 2026 Open Space Budget (71-471)

Acct #	Expenses	2020 Actual	2021 Budget	2022 Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
1010	Salaries	\$-	\$-	\$47,000	\$48,880	\$50,835	\$52,868	\$54,983
1060	Overtime	-	-	500	500	500	500	500
1300	Payroll Costs	-	-	18,111	19,198	20,350	21,571	22,865
1400	FICA	-	-	689	709	737	767	797
2650	Admin Fee	-	20,014	21,164	22,011	22,891	23,807	24,759
3140	Water	17,802	20,000	20,000	20,000	20,000	20,000	20,000
3450	Maintenance	71,317	200,000	200,000	206,000	212,180	218,545	225,101
4122	OS Coordination	5,614	15,000	20,000	20,000	20,000	20,000	20,000
6300	Vehicle	-	5,750	20,900	4,000	1,000	-	-
6907	Coyote Ridge Trailhead	-	-	20,000	125,000	-	-	-
6908	Coyote Ridge OS Master Plan	-	-	50,000	-	-	-	-
6909	Oerman-Roche Incline	-	-	50,000	-	-	-	-
6900	Land Purchase	11,812,804	-	-	-	-	-	-
6905	Oerman-Roche Trail Head	2,000	-	-	-	-	-	-
		\$11,909,537	\$260,764	\$468,364	\$466,298	\$348,493	\$358,058	\$369,005



# Vehicle Replacement

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 65,400	Governmental Capital
141,700	Landscape Fee
20,900	Open Space

### BUDGET BY YEAR

2022	\$ 228,000
2023	80,000
2024	20,000
2025	-
2026	-

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\$ 228,000      **Total Cost**

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**Total Cost**      \$ 328,000

### PROJECT DESCRIPTION:

2022 - Replace (1) #204, (2) #205, (3) admin vehicle (2018 Jeep) with electric, (4) vehicle for new employee, (5) hybrid gator type open space maintenance vehicle (Open Space Only) and (6) test electric pickup truck

2023 - Replace #206 & #207

2024 - Replace Kubota

### ANNUAL OPERATING BUDGET IMPACT

\$ -

# Coyote Ridge Open Space Trailhead

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 20,000 Open Space

### BUDGET BY YEAR

2022 \$ 20,000

2023 125,000

2024 -

2025 -

2026 -

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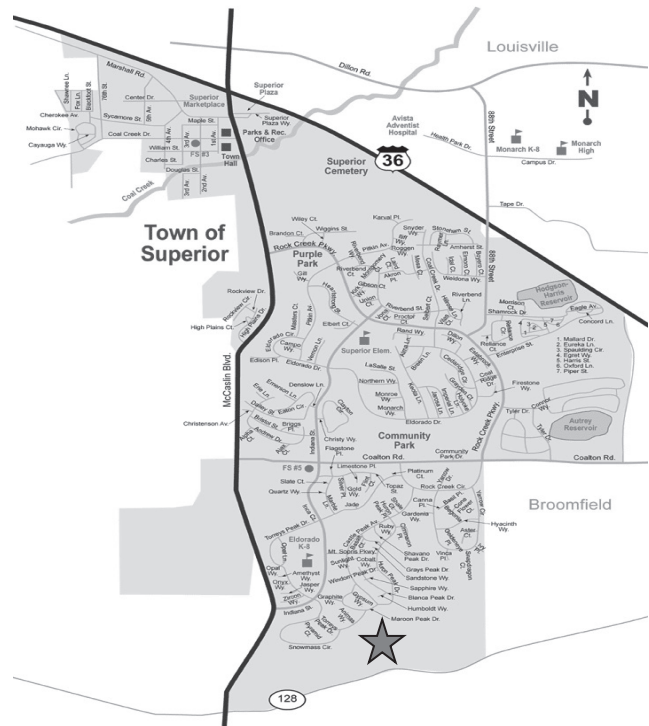
\$ 20,000 **Total Cost**

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**Total Cost** \$ 145,000

### PROJECT DESCRIPTION

Parking and Wayfinding for the 182 acre parcel



### ANNUAL OPERATING BUDGET IMPACT

\$ 3,000

# Coyote Ridge Open Space Master Plan

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 50,000 Open Space

### BUDGET BY YEAR

2022 \$ 50,000

2023 -

2024 -

2025 -

2026 -

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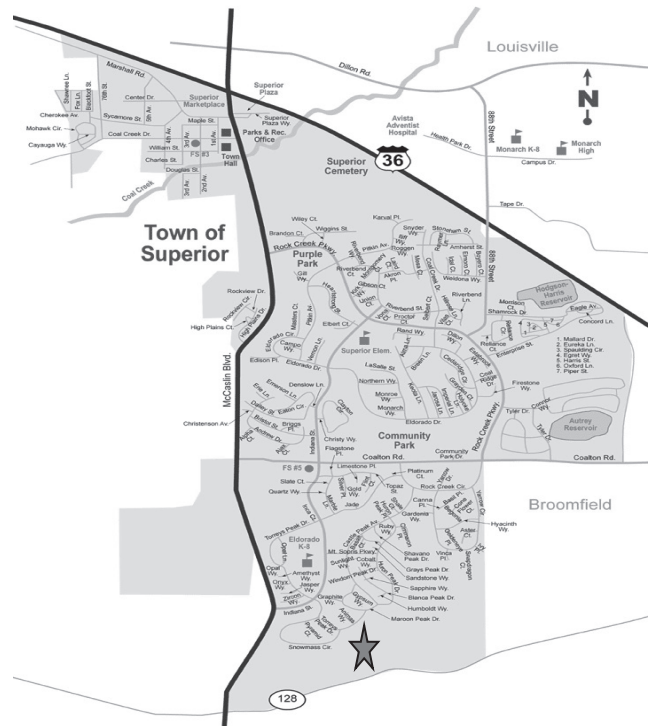
\$ 50,000 **Total Cost**

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**Total Cost** \$ 50,000

### PROJECT DESCRIPTION

Master Plan for New 182 acre parcel



### ANNUAL OPERATING BUDGET IMPACT

\$ -

# Oerman-Roche Incline

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 50,000 Open Space

### BUDGET BY YEAR

2022 \$ 50,000

2023 -

2024 -

2025 -

2026 -

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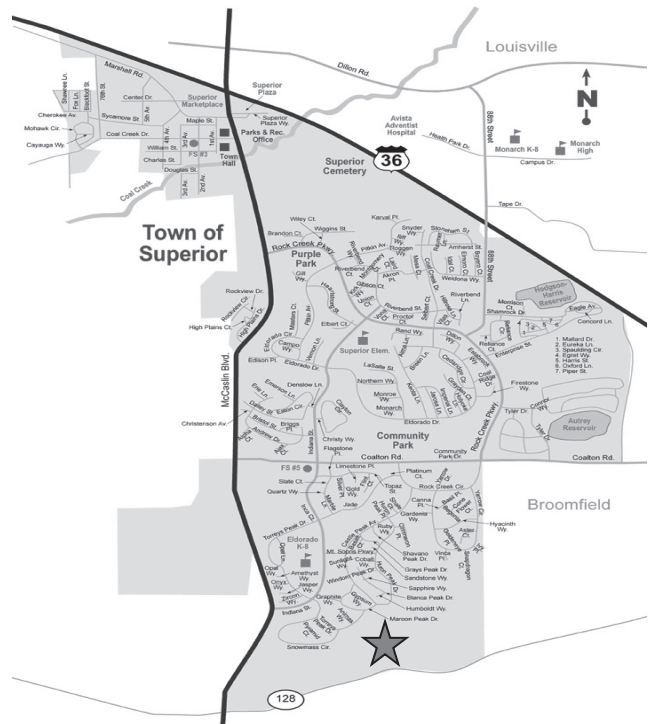
\$ 50,000 **Total Cost**

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**Total Cost** \$ 50,000

### PROJECT DESCRIPTION

Community engagement and design for possible incline amenity at Oerman-Roche Trailhead



### ANNUAL OPERATING BUDGET IMPACT

TBD

## **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 fees are:

- \$33.06/month for single family detached residents
- \$27.55/month for single family attached residents/condominiums
- \$22.04/month for apartments.

**2022 - 2026 Landscape Fee Budget (72)**

Acct #	Revenues	2020 Actual	2021 Budget	2022 Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
34-4710	Landscape Maint. Fee	\$1,547,155	\$1,637,000	\$1,682,000	\$1,796,000	\$1,917,000	\$2,020,000	\$2,111,000
36-6100	Interest Income	9,252	7,000	4,000	1,000	1,000	2,000	3,000
	Use of / (Addition to) Fund Balance	384,288	211,430	245,328	89,818	(13,527)	(62,358)	(104,625)
		<u>\$1,940,695</u>	<u>\$1,855,430</u>	<u>\$1,941,328</u>	<u>\$1,896,818</u>	<u>\$1,904,473</u>	<u>\$1,959,642</u>	<u>\$2,009,375</u>

**2022 - 2026 Landscape Fee Budget (72-426)**

Acct #	Expenses	2020 Actual	2021 Budget	2022 Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
2440	Billing Services	\$6,141	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
2630	Mosquito Control	24,615	30,000	31,000	31,930	32,888	33,875	34,891
2650	Admin. Fee	274,801	260,180	275,128	286,133	297,578	309,481	321,860
3140	Water	390,551	304,000	323,000	323,000	323,000	328,000	328,000
3150	Electricity	16,463	20,000	22,000	22,660	23,340	24,040	24,761
3290	Maint.–Trails	9,627	45,000	46,000	47,380	48,801	50,265	51,773
3320	Maint. – Playground	16,763	15,000	15,500	15,965	16,444	16,937	17,445
3370	Maint. – Reservoir & Ponds	40,687	50,000	51,500	53,045	54,636	56,275	57,963
3450	Landscape Maintenance	1,034,538	877,000	955,500	984,165	1,013,690	1,059,100	1,090,423
3470	Fence Maint.	114,109	100,000	-	-	-	-	-
3490	Maint. – Trees, Plants	-	50,000	50,000	50,000	50,000	50,000	50,000
4900	Miscellaneous	-	2,000	2,000	2,060	2,122	2,186	2,252
6080	Drainage Improvements	-	5,000	5,000	5,000	5,000	5,000	5,000
6300	Vehicle	-	74,750	141,700	52,000	13,000	-	-
8230	Maint. - Wildlife Management, Revegetation	12,400	15,500	16,000	16,480	16,974	17,483	18,007
		<u>\$1,940,695</u>	<u>\$1,855,430</u>	<u>\$1,941,328</u>	<u>\$1,896,818</u>	<u>\$1,904,473</u>	<u>\$1,959,642</u>	<u>\$2,009,375</u>

# Tree, Plant and Shrub Enhancements

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 130,000	Governmental Capital
100,000	CTF
50,000	Landscape Fee

### BUDGET BY YEAR

2022	\$ 280,000
2023	330,000
2024	380,000
2025	430,000
2026	430,000

**Total Cost** \$ 280,000

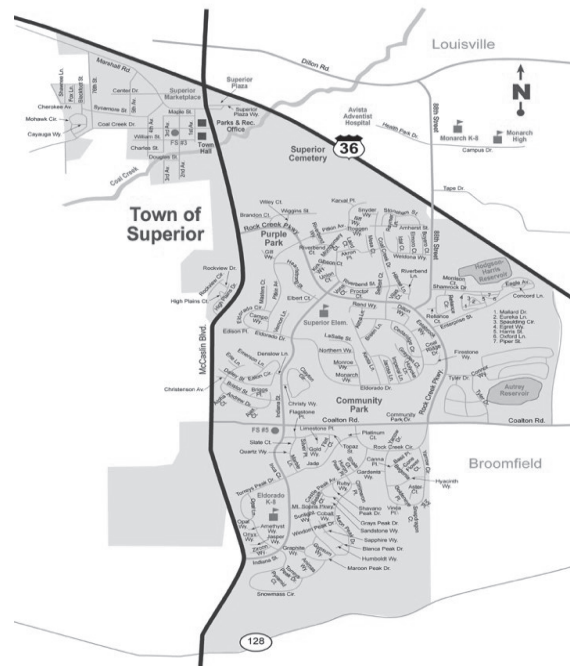
**Total Cost** \$ 1,850,000

### 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. As additional landscape comes online in downtown in 2022 costs increase. Superior's public tree inventory is roughly 6,800. To replace roughly 2% of our tree inventory, the cost is \$105,000 - \$120,000.

### ANNUAL OPERATING BUDGET IMPACT

\$ -



# Vehicle Replacement

## PROS Project

### FIRST YEAR FUNDING SOURCE

\$ 65,400	Governmental Capital
141,700	Landscape Fee
20,900	Open Space
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\$ 228,000	<b>Total Cost</b>

### BUDGET BY YEAR

2022	\$ 228,000
2023	80,000
2024	20,000
2025	-
2026	-
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<b>Total Cost</b>	\$ 328,000

### PROJECT DESCRIPTION:

2022 - Replace (1) #204, (2) #205, (3) admin vehicle (2018 Jeep) with electric, (4) vehicle for new employee, (5) hybrid gator type open space maintenance vehicle (Open Space Only) and (6) test electric pickup truck  
 2023 - Replace #206 & #207  
 2024 - Replace Kubota

### ANNUAL OPERATING BUDGET IMPACT

\$ -



## **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, Rogers Farm, Lanterns, Superior Shores and Calmante I/II for contracted trash and recycling within these areas of Town. The monthly fee for 2022 will be \$13.39, a 3% increase from 2021.

**2022 - 2026 Trash and Recycling Budget (53)**

<b>Acct #</b>	<b>Revenues</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Projected Budget</b>	<b>2024 Projected Budget</b>	<b>2025 Projected Budget</b>	<b>2026 Projected Budget</b>
34-4520	Trash and Recycling User Fees	\$72,298	\$220,000	\$175,000	\$200,000	\$220,000	\$230,000	\$240,000
	Use of / (Addition to) Fund Balance	(4,106)	-	-	-	-	-	-
		<u>\$72,298</u>	<u>\$220,000</u>	<u>\$175,000</u>	<u>\$200,000</u>	<u>\$220,000</u>	<u>\$230,000</u>	<u>\$240,000</u>

**2022 - 2026 Trash and Recycling Budget (53-481)**

<b>Acct #</b>	<b>Expenses</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Projected Budget</b>	<b>2024 Projected Budget</b>	<b>2025 Projected Budget</b>	<b>2026 Projected Budget</b>
3630	Trash and Recycling	\$72,298	\$220,000	\$175,000	\$200,000	\$220,000	\$230,000	\$240,000
		<u>\$72,298</u>	<u>\$220,000</u>	<u>\$175,000</u>	<u>\$200,000</u>	<u>\$220,000</u>	<u>\$230,000</u>	<u>\$240,000</u>

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