



NORTH FRONT RANGE WATER QUALITY PLANNING ASSOCIATION  
257 Johnstown Center Dr.; Unit 206  
Johnstown, CO 80534  
970-587-8872 – <http://www.nfrwqpa.org>

## EXECUTIVE COMMITTEE AGENDA

June 11, 2020 1:00 PM

Remote Meeting Only

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*Notice is given to the members of the North Front Range Water Quality Planning Association (NFRWQPA) and the general public the Association will hold its Executive Committee meeting, which is open to the public, at the date posted above at the NFRWQPA office located at 257 Johnstown Center Dr., Unit 207 Johnstown, CO 80534.*

1. **CALL MEETING TO ORDER.**

2. **DETERMINATION OF A QUORUM.**

Chris Bieker-Chair, Thomas Acampora-Vice Chair, Rob Fleck-Treasure, Dennis Schump, Jason Graham, David Brand, & Michael Carrano.

3. **APPROVAL OF AGENDA.**

4. **DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST.**

5. **PUBLIC COMMENTS.**

6. **APPROVAL OF PAST MINUTES.** - Attachment #1 (page 3-6).

For review and consideration are the April 6th, 2020, Executive Committee meeting minutes.

7. **ACCOUNTS RECEIVABLES AND PAYABLES REVIEW.** - Attachment #2 (page 7-9).

For review and consideration are the accounts receivables and payables for March and April 2020.

8. **DECISION ITEM.** 2021 Association Budget and Dues Contribution Levels.

Each year before July 1<sup>st</sup>, the Executive Committee shall submit to the Association, and the Association shall adopt a preliminary budget required for the operation of the Association during the ensuing calendar year, which shall also be the fiscal year. Budgets of members are impacted due to the COVID-19 pandemic for many years to come; thus, the Committee shall determine a viable dues option for 2021. The Association currently has 32 members with 25 members having voting privileges. Dues options include:

1. Option A - Approve the current dues structure and contributions.

2. Option B - Modify the dues structure reducing the contributions.
3. Option C - Propose a new dues tiers structure.
4. Option D - Propose a new hybrid dues structure, reducing dues and charging for reviews.
  - a. Attachment A – Association Budget Guidelines
  - b. Attachment B – Proposed 2021 Budget
  - c. Attachment C – Membership Dues Options
  - d. Attachment D – Hybrid dues structure, reducing dues and charging for reviews.
  - e. Attachment E – Dues and Budget Projections

**9. OTHER BUSINESS.**

**10. ADJOURN.**

**Attachment 1**



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### EXECUTIVE COMMITTEE MINUTES

**Where:**  
NFRWQPA-Office  
257 Johnstown Center Dr.; Unit 207  
Johnstown, CO 80534

**When:**  
Thursday  
April 6, 2020  
1:00 PM

**1. CALL MEETING TO ORDER.**

Mr. Bieker called the meeting to order at 1:00 PM by Mr. Bieker.

**2. DETERMINATION OF A QUORUM.**

Chris Bieker-Chair, Thomas Acampora-Vice Chair, Rob Fleck-Treasure, Jason Graham, David Brand, & Michael Carrano was in attendance. Quorum was announced.

**3. APPROVAL OF AGENDA.**

Mr. Acampora moved to approve the agenda seconded by Mr. Fleck. – motion carried unanimously.

**4. DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST.**

No conflicts of interest were disclosed during the meeting.

**5. PUBLIC COMMENTS.**

No members of the public were present, and there were no public comments.

**6. APPROVAL OF PAST MINUTES.**

Meeting minutes from December 12, 2019, were presented for review and consideration. Mr. Acampora moved to approve the minutes seconded by Mr. Bieker. – motion carried unanimously.

**7. ACCOUNTS RECEIVABLES AND PAYABLES REVIEW.**

This agenda item was not presented or reviewed as an oversight of the agenda.

**8. DISCUSSION ITEM. Shaw & Associates / Journey Payroll Services.**

NFRWQPA Manager, Mr. Mark Thomas, informed the committee that the association accountants Shaw & Associates have contracted Journey Payroll Services to now process payroll. With Executive Committee notification, association manager Mr. Thomas signed Power of Attorney forms giving Journey Payroll Services the needed authority to process payroll.

**9. DISCUSSION ITEM. Hoshiko Groundwater Monitoring Well.**

NFRWQPA Manager, Mr. Mark Thomas, discussed the recent events of Hoshiko Land, LLC, request to remove a groundwater monitoring well, which the association constructed. The association declined this request per the terms of the Agreement that Hoshiko Land, LLC, entered into with NFRWQPA in May 1992.

**10. DISCUSSION ITEM. New Association Website.**

NFRWQPA Manager, Mr. Mark Thomas, discussed the anticipated release of the new association website for April 21, 2020.

**11. DISCUSSION ITEM. 2020 Association Audit**

NFRWQPA Manager, Mr. Mark Thomas, informed the committee the association is required to conduct an audit bi-annually. Mr. Thomas expressed his concern about CPA Rose Melville's 2020 proposal for audit services ranging from \$5,000 to \$5,350 to complete the audit, compared to the 2018 audit invoiced at \$2,800 from Ms. Melville. Mr. Thomas informed the committee that the approved budget did not anticipate an increase in audit fees this

significant. The committee collectively agreed that this might be just average inflation concerning auditing services, and the association can move forward as needed.

**12. DISCUSSION ITEM.** Executive Committee Proxies Discussion.

NFRWQPA Manager, Mr. Mark Thomas, led a discussion about the definition and authority of proxies, especially in voting. A proxy is a person designated to represent an individual at a meeting or before a public body specifically for voting purposes. The committee agreed proxies for the Executive Committee can be among and within the committee, and a representative identified by another behalf. The proxy vote and the vote of the representative may differ.

**13. DISCUSSION ITEM.** eRAMS Project Update.

NFRWQPA Manager, Mr. Mark Thomas, updated the committee on the current eRAMS project being ahead of schedule and well under budget, listed below. The association may consider a no-cost extension of the contract with CSU and discuss other projects, listed below. The committee instructed Mr. Thomas to pursue the no-cost extension with the caveat that the association not commit to anything until the fourth quarter or even 2021, and possibly the project may still need to be voided due to COVID-19 impacts.

Current expenses total \$28,633 + \$36,045 (projected) = \$64,681; Total project budget = \$134,822.00 leaving balance of \$70,141 less the indirect @ 37% (\$25,952), leaving ~ **\$44,189 total direct available after June.**

**2204300-NFRW1 Projections through June 2020**

<b>Category</b>	<b>Amount</b>
<b>Personnel</b>	
Arabi, M., 0.5 mos	\$11,600
fringe	\$3,329
TBD, Programmer, 1.5 mos	\$8,375
fringe	\$2,404
Wible, T, 10%/mo	\$2,890
fringe	\$829
<b>Total Personnel</b>	<b>\$29,427</b>
<b>Indirect Costs</b>	<b>\$6,621</b>
<b>TOTAL Projection</b>	<b>\$36,048</b>

Possible projects:

1. Construct a program to populate the Agency Data Inventory sheets through eRAMs so that the association manager doesn't have to request them from membership
2. Scan in all historical documentation to be available online on the association's new website, i.e., an electronic file room
3. Regional WUSA Collection System Map, Interceptors and Lift Stations
4. Drinking-Water District/Provider Overlay Map with WUSAs
5. Regional On-site Wastewater Treatment System (OWTS) Map
6. Review our current GIS Maps.
  - a. Is the duplication of data available on other sites beneficial?
    - i. Cost of updating & maintaining the GIS sites?
    - ii. 303(d) listing?
    - iii. Monitoring Map?
  - b. What does membership need or use now either on our website or elsewhere?
    - i. Survey?

**14. DISCUSSION ITEM.** 2021 COVID-19 Association Dues affects.

NFRWQPA Manager, Mr. Mark Thomas, NFRWQPA Manager, Mr. Mark Thomas, presented revenue options in preparation for dues declining from COVID-19 in 2021. Including, should the association charge for Utility Plan or Site Application reviews for nonmembers. The committee's concern was whether or not the association would charge or would not charge for non-voting members since they do pay dues. Mr. Thomas also asked the committee if the association should consider another dues model. Mr. Thomas asked the committee to discuss options and prepare for a dues decrease because of COVID-19 fiscal impacts on members.

**15. DISCUSSION ITEM.** Financial Policy.

NFRWQPA Manager, Mr. Mark Thomas, informed the committee that COVID-19 response plans for creditors had included electronic payments only. The association's Financial Policy requires two signatures for checks over \$2,500. Invoices or other documents for creditors will now include two signatures as I won't be able to obtain two names on the physical check themselves.

**16. OTHER BUSINESS.**

**17. ADJOURN.**

**Attachment 2**

## March 2020

NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/DEBIT		DEPOSIT/CREDIT	BALANCE
		<b>NFRWQPA - 6456</b>	(-)		(+)	\$ 136,018.55
		<b>Electronic Deposits</b>				\$ 136,018.55
						\$ 136,018.55
		<b>Paper Deposits</b>				
DEP	4-Feb	Platteville, Metro, Kersey, Longmont			\$ 13,927.00	\$ 149,945.55
		9010-Membership Dues				\$ 149,945.55
						\$ 149,945.55
						\$ 149,945.55
						\$ 149,945.55
						\$ 149,945.55
						\$ 149,945.55
			\$ 631.40			\$ 149,314.15
		<b>Electronic Transactions</b>				
Draft	15-Mar	Tus Nau, LLC-Rent	\$ 1,275.00			\$ 148,039.15
		5010-Rent & Utilities				
Draft		PERA/FICA/IRS	\$ 1,754.80			\$ 146,284.35
		3400-FICA/PERA Manager				
Draft		Payroll-Mark Thomas	\$ 5,995.96			\$ 140,288.39
		3100-Salary				
Draft		PERA-Mark-Citistreet 401K	\$ 250.00			\$ 140,038.39
		9010-Membership Dues				
Draft		FICA-Co Withholding	\$ 1,310.98			\$ 138,727.41
		9010-Membership Dues				
AutoPay		First National Bank CC-DUE April 4, 2020	\$ 1,588.85			\$ 137,138.56
		5850-Capital Expenditures	\$ 449.43			
		5300-Office Supplies	\$ 124.58			
		5510-Meals & Lodging	\$ 45.84			
		5140-IT Support	\$ 969.00			
AutoPay	3-Mar	Shaw & Associates	\$ 328.75			\$ 136,809.81
		5600-Accounting				
AutoPay	10-Mar	DigeTek, LLC	\$ 237.93			\$ 136,571.88
		5140-IT Support				
AutoPay	7-Mar	Century Link	\$ 134.87			\$ 136,437.01
		5130-Internet Service & Phone				
AutoPay	2-Mar	Mark Thomas Expense Check (Feb)	\$ 236.32			\$ 136,200.69
		5100-Telephone Cellular	\$ 75.00			
		5500-Mileage Reimbursement	\$ 161.32			
<b>Check #</b>		<b>PAPER Transactions</b>				
	4-Mar	Colorado Trust Shares Purchase	\$ 120,000.00			\$ 16,200.69
		5400-NFR Dues & Subscriptions				
	4-Mar	Colorado Monitoring Framework Dues	\$ 5,258.02			\$ 10,942.67
		5400-NFR Dues & Subscriptions				
		Brownstein Hyatt Farber Shreck	\$ 925.58			\$ 10,017.09
		5425-Intergovernmental Assistance				
		Colorado Monitoring Framework PFAS	\$ 4,000.00			\$ 6,017.09
		5425-Intergovernmental Assistance				
		<b>TOTALS</b>	\$ 143,928.46		\$ 13,927.00	\$ 6,017.09
						<b>Difference</b>
		Bank Statement# Ending Balance:		\$ 17,789.54		-11,772.45
		Uncashed checks Total:	\$ 11,772.45		Balanced Amount	\$ 0.00





**Attachment A**



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### **BUDGET GUIDELINES**

The NFRWQPA is a voluntary membership association that provides water quality planning services for its members and the Larimer and Weld Counties area. The Association is the designated regional agency by the State of Colorado to perform 208 Water Quality Management Planning in the Larimer/Weld Region.

#### **Budget Principals**

The Association operates on a calendar fiscal year basis. It is funded primarily through the annual dues paid by the members. An additional source of funds, coming as pass-through EPA dollars from the State, have amounted to ten to fifteen percent of the association revenues for the last several years.

The Executive Committee approves a preliminary budget for the next calendar year in about June of each year to be presented to the Association. That budget is then finalized in December and then approved by the full Board at the first meeting of the budget year. Members proposed dues are established at the preliminary budget state, and members are notified of that proposed dues in June so that they may include that amount in their budget process. Statements are mailed to all members in January for their dues for that current budget year.

The Executive Committee has adopted a policy of attempting to maintain a reserve fund balance of approximately one-half of the annual budget amount. That reserve fund is meant for meeting obligations of the Association, such as personnel contract liabilities.

#### **DUES DETERMINATION**

Each year the Executive Committee sets a minimum dues level for a member to receive a Board vote and also sets a per capita dues level. There are two basic types of dues-paying members of NFRWQPA. The first category includes the counties and municipalities who pay dues on a per capita basis relative to their size. The second category consists of those members who pay a flat dues amount because they are special districts or businesses with no population figure. Those members are small municipalities whose dues would be less than the minimum for a vote on the Board if they paid on a per capita basis. Small municipalities whose per capita dues would be less than the minimum for a Board vote may pay the minimum flat dues amount for voting privileges or may pay on a per capita basis without a vote. Also, two or more small entities may combine their dues to equal the minimum for a board vote and thereby share a vote proportionately. As an example, the establishment of minimum flat due for businesses and special districts of \$1,225 and a per capita due of \$0.1852 would mean that a city of more than 6,615 population would pay at the per capita rate while a city or town below 6,615 population could pay the \$1,225 or combine with another entity to have total due of \$1,225 to qualify for voting privileges. Or the small municipality could pay just the per capita dues amount and not qualify for a vote. Examples of these dues categories are as follows:

<u>TYPE ENTITY</u>	<u>POPULATION</u>	<u>DUES @ \$0.15/CAP</u>	<u>FLAT DUES</u>	<u>VOTE</u>
City or Town	6,615	\$1,225	-----	yes
Town	2,000	\$ 370	-----	no
Town	2,000	N/A	\$1,225	yes
Special District	N/A	N/A	\$1,225	yes
Business	N/A	N/A	\$1,225	yes
Town or District	N/A	N/A	\$612	½

Note: Current per capita dues are \$0.1852 (2012 - 2020)

#### **Revenues**

As mentioned above, the primary source of revenue for the NFRWQPA is through annual membership dues. An additional source of funding over the past several years has been through EPA funds passed through by the State (604b Projects). Those funds have varied, but they have amounted to about \$10,000 to \$11,500 in the Association's total budget. These funds are project-specific and are therefore earmarked for those purposes. One other source of revenue has been through interest earned on the investment of reserve funds until they are needed.

### **BUDGET REVENUE LINE ITEMS**

- 9010 Association Membership Dues
- 9020 Interest Income
- 9030 CDPH&E – 604b Projects Reimbursement
- 9040 Administrative Fee – BTWF: Annual fee of \$1,500 for MOU/JFA Administration
- 9990 Miscellaneous

Expenses

The expense side of the budget is separated into two categories; personnel expenses and operating expenses. Personnel expenses include the salary and benefits of the Manager and wages and FICA payments for a part-time secretary and any temporary help used. Operating expenses include rent, per diem, mileage, utilities, supplies, postage, insurance, accounting, training, capital expenses and any other office operating expenses. The Executive Committee has established a capital recovery fund into which is directed \$750 per year and out of which any major office capital purchases are made. Also, a contingency item of about \$1,000 has been provided historically to address unforeseen expenses

**BUDGET EXPENSE LINE ITEMS**

- 3100 Salary: Manager’s Salary
- 3101 Health Insurance Allowance Reimbursed to Manager-**USED**
- 3102 Dental Insurance Allowance Reimbursed to Manager– **NOT USED**
- 3103 Annual Vision Stipend for Annual Eye Care– **NOT USED**
- 3110 Part Time Help – Generally Not Used
- 3200 Health Insurance: Manager’s health insurance premium (employee plus spouse), with a new provider and rate. Formal Plan – **NOT USED**
- 3210 Dental & Vision Insurance: Association’s Manager’s dental and vision insurance premium (employee plus spouse), with a new provider. – **NOT USED**
- 3220 Life Insurance: Manager’s life insurance premium – **NOT USED**
- 3300 Retirement Contributions: Percent of Manager’s salary contributed to retirement fund by NFR, currently at 5%. – **NOT USED**
- 3350 Pension Administration –**NOT USED**
- 3400 FICA/**PERA**: Manager’s social security (OASDI) and Medicare payment.
- 3410 FICA: Part time help OASDI and Medicare. – **NOT USED**
- 3500 Long Term Disability: 60% salary after 90 days unable to work. – **NOT USED**
- 3600 Worker’s Compensation
- 3700 Colorado Unemployment Insurance: Currently Exempt from Payment – Forms are filed - **NOT USED**
- 3800 Contingency Salary Currently - **NOT USED**
- 5000 Business Expenses:**

- 5010 Rent & Utilities: Rent of office space with utilities.
- 5020 Telephone Services: Cost for the use of City phone system. - **NOT USED**
- 5030 Long Distance: Long distance phone charges reimbursement to the City. - **NOT USED**
- 5040 Copying: City charge for use of copiers – flat fee- **NOT USED**
- 5100 Cellular Phone Service: Use of cellular phone Reimbursed at \$75/mo. To Manager
- 5120 Interest paid to bank or credit card accounts
- 5130 Internet Service: Currently Century Link-includes 5020-phone, 5030-long distance, and internet.
- 5140 IT Support: Currently Digeteks + ESRI Maintenance Contract
- 5150 Advertising
- 5160 Office Insurance: Currently American Family Insurance
- 5200 Printing: by outside sources
- 5250 Legal Notices: Publication of legal notices for hearings.- **No Longer needed, can do online.**
- 5300 Office Supplies: Purchase of office supplies and software.
- 5350 US Mail Postage and FedEx / UPS shipping
- 5400 Dues and Subscriptions: Dues in professional organizations, CWWUC, WEF, WQF, CMF and other subscriptions.
- 5425 Intergovernmental Assistance: Approved Contributions to other entities.
- 5450 Training: WEF & RMWEA, SPCURE forum, WQF forum
- 5500 Mileage Reimbursement: Reimbursement to Manager for mileage driven in a personal vehicle on business for Association at approved Federal rate per mile.
- 5510 Meals & Lodging - meal expenses of Manager in normal course of business and when traveling on business out of town. Hotels expenses at meetings & conferences. Executive Committee meetings.
- 5520 Transportation: Cost of plane fare, rental car, or other transportation in business travel.
- 5550 Conferences: Registration for conferences such as RMWEA, WEF and WQF forum.
- 5600 Accounting: Monthly Accounting services for Association books (not including audit).
- 5650 Audit: Separate audit of Association books – every other year
- 5700 Legal: Legal consulting services.
- 5750 Bank Charges for Accounts:
- 5800 Capital Recovery: By policy, \$750 is annually placed in this fund.**
- 5850 Capital Expenditure(s): Funds expended for capital purchase such as computers
- 5900 Contingency - Website: For unexpected expenses relating to the website - **No Longer needed**
- 6010 Contract Services – Office help by contract or GIS subcontract work – **CSU eRAMS**

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6020 State Contract Supplies: Supply costs related to production of 604b Projects

6025 Operations Contingency w/ Board Approval

6030 Depreciation; Annual funding allowance of \$250.- **No Longer needed**

7000 Miscellaneous Expenses

Waving the DUES for 2021??

1. How do we determine who votes per the Articles of Association?

If the Association Charges for services?

2. How do we determine who votes per the Articles of Association?

Can we waive the DUES per the Articles of Association?

**Attachment B**

2021 Budget - Proposed					2020 BUDGET APPROVED		2021 Proposed
Accounts	Approved 2018 Budget	2018 Yr. End	Approved 2019 Budget	Draft 2020 Budget	APPROVED 2020 Budget	2019 Yr. End	Draft 2021 Budget
	Dues Frozen	Actuals	Dues Frozen	Population Based	Dues Frozen	Actuals	Dues Frozen
9010 Membership Dues	\$159,941	\$172,674	\$172,627	\$198,017	\$159,941	\$174,257	\$131,753
9020 Interest Income	\$6,000	\$16,259	\$12,000	\$13,000	\$12,000	\$16,354	\$6,000
9030 CDPH & E	\$10,800	\$7,128	\$10,800	\$10,800	\$10,800	\$10,800	\$10,800
9040 Administrative Fee BTWF	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
9990 Miscellaneous	\$0	\$304	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$178,241</b>	<b>\$197,866</b>	<b>\$196,927</b>	<b>\$223,317</b>	<b>\$184,241</b>	<b>\$201,411</b>	<b>\$148,553</b>
<b>Expense</b>							
3100 Salary	\$86,800	\$86,435	\$87,500	\$87,500	\$90,563	\$87,521	\$90,563
3101 Health Ins Allowance	\$18,000	\$7,592	\$8,400	\$8,400	\$8,400	\$8,057	\$8,400
3102 Dental Allowance	\$700	\$50	\$0	\$0	\$0	\$0	\$0
3103 Vision Stipend	\$100	\$0	\$0	\$0	\$0	\$0	\$100
3110 Part Time Help	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3200 Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500
3210 Dental & Vision Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
3220 Life Insurance	\$500	\$0	\$0	\$0	\$0	\$0	\$1,000
3400 FICA/PERA Manager	\$7,168	\$12,870	\$12,100	\$16,000	\$16,000	\$14,477	\$17,000
3410 FICA Part Time Help	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3500 Long Term Disability	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0
3600 Workman's Compensation	\$425	\$319	\$425	\$425	\$425	\$321	\$425
3700 Colorado Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3810 Contingency Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010 Rent & Utilities	\$3,600	\$12,450	\$15,300	\$15,500	\$15,500	\$15,225	\$16,000
6020 Telephone Service	\$400	\$133	\$0	\$0	\$0	\$0	\$0
6030 Telephone Long Distance	\$100	\$31	\$0	\$0	\$0	\$0	\$0
5040 Copying	\$750	\$250	\$0	\$0	\$0	\$0	\$0
5100 Telephone Cellular	\$950	\$788	\$900	\$900	\$900	\$900	\$900
5120 Interest Paid	\$25	\$4	\$10	\$10	\$10	\$0	\$10
5130 Internet Service, Phone, & Long Distance	\$1,870	\$1,490	\$2,400	\$2,400	\$2,400	\$1,828	\$1,800
5140 IT Support	\$2,500	\$1,383	\$2,500	\$3,000	\$3,000	\$1,559	\$3,000
5150 Advertising	\$1,200	\$946	\$1,200	\$1,200	\$1,200	\$674	\$100
5160 Insurance	\$450	\$350	\$450	\$450	\$450	\$365	\$450
5200 Printing	\$600	\$0	\$500	\$500	\$500	\$0	\$0
5250 Legal Notices	\$330	\$23	\$300	\$300	\$300	\$244	\$0
5300 Office Supplies	\$2,000	\$1,637	\$2,000	\$2,000	\$2,000	\$868	\$2,000
5350 Postage	\$700	\$146	\$250	\$250	\$250	\$87	\$100
5400 NFR Dues & Subscriptions	\$6,000	\$5,929	\$6,000	\$7,500	\$7,500	\$6,255	\$7,500
5425 Intergovernmental Assistance	\$7,500	\$4,500	\$7,500	\$10,000	\$10,000	\$2,500	\$10,000
5450 Training	\$630	\$0	\$600	\$600	\$600	\$0	\$500
5500 Mileage Reimbursement	\$5,880	\$806	\$2,500	\$2,500	\$2,500	\$1,151	\$2,000
5510 Meals & Lodging	\$3,200	\$1,675	\$3,200	\$3,200	\$3,200	\$970	\$1,500
5520 Transportation, Plane, Car Rentals, Uber	\$1,000	\$5	\$500	\$500	\$500	\$0	\$500
5550 Conferences	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$741	\$2,000
5600 Accounting	\$5,000	\$4,418	\$5,000	\$5,000	\$5,000	\$2,213	\$4,500
5650 Auditing	\$2,850	\$2,800	\$2,850	\$2,850	\$2,850	\$0	\$6,500
5700 Legal	\$2,000	\$0	\$2,000	\$10,000	\$10,000	\$11,414	\$10,000
5750 Bank Charges	\$50	\$25	\$50	\$50	\$50	\$0	\$50
5800 Capital Recovery						\$0	\$750
5850 Capital Expenditures	\$1,500	\$5,601	\$1,500	\$5,000	\$5,000	\$0	\$4,500
5900 Contingency Website	\$500	\$0	\$500	\$5,000	\$5,000	\$0	\$0
6010 Contract Services - State/GIS	\$1,500	\$1,508	\$1,500	\$70,000	\$70,000	\$76,996	\$5,000
6011 Contract Services-Office Help	\$6,900	\$8,437	\$6,900	\$5,000	\$5,000	\$0	\$0
6020 Contract Supplies - State	\$350	\$0	\$350	\$350	\$350	\$0	\$0
6025 Operations Contingency w/Board Approval						\$10,000	\$10,000
6030 Depreciation	\$250	\$297	\$250	\$300	\$300	\$297	\$0
7000 Miscellaneous Expense		\$1,363				\$0	\$100
<b>Total Expenses</b>	<b>\$179,878</b>	<b>\$164,260</b>	<b>\$177,435</b>	<b>\$268,685</b>	<b>\$281,748</b>	<b>\$234,663</b>	<b>\$212,748</b>
Difference in Revenue & Expenses	(\$1,637)	\$33,606	\$19,492	(\$45,368)	(\$97,507)	(\$33,251)	(\$64,195)
Projected Budget Actuals from 2020	\$ 151,177	\$ 165,215	\$ 224,497	\$ 225,677	\$ 225,677	\$ 156,408.00	\$ 156,408.00
Projected Net Assets beginning of year							
	Dec 31 2017	Dec 31 2017	Dec 31 2018	Dec 31 2019	Dec 31 2019	Dec 31 2019	Dec 31 2020
	\$617,644	\$617,644	\$650,371	\$618,461	\$618,461	\$620,512	\$576,855
Plus Difference in Revenue & Expenses	(\$1,637)	\$33,606	\$19,492	(\$45,368)	(\$97,507)	(\$33,251)	(\$64,195)
Projected Percentage of Budget vs. Actuals	84%	101%	127%	84%	80%	67%	74%
Projected Reserves year end Balance	\$ 436,129	\$ 486,990	\$ 492,428	\$ 304,408	\$ 239,206	\$ 352,598	\$ 299,912
Reserves Required based on 0.5* Budget	\$ 89,939	\$ 82,130	\$ 88,718	\$ 134,343	\$ 140,874	\$ 117,331	\$ 106,374
<b>Projected year end Net Assets</b>	<b>\$616,007</b>	<b>\$651,249</b>	<b>\$669,863</b>	<b>\$573,093</b>	<b>\$520,954</b>	<b>\$587,260</b>	<b>\$512,660</b>

**NOTES:**

- 9010 Membership Dues Minus Larimer County (\$12,686), & Ft. Collins (\$28,188)
- 5010 Rent & Utilities May-April 2020/2021 @ \$1,300.00; May-April-2021/2022 @ \$1,326.00.
- 5140 IT Support \$5,000 eRAMS annual fee in 2023/2024
- 5425 Intergovernmental Assistance Increased as last year membership was concerned this account was insufficient.
- 5700 Legal Increased to \$10,000 for legal services and or general counsel services.
- 5800 Capital Recovery This was in our Policy but not in previous Budgets??
- 6010 Contract Services - State/GIS The CSU eRAMS should be paid for.
- 6030 Operations Contingency w/Board Approval New accounting account added per direction of the board



**Attachment C**

Members Population Based	MGD	Option A	Option B		Option C		Results of Dues Changing to Tiers					
		Frozen 2020 Dues Rate @ 0.1852	2021 Dues Reduced Rate @ 0.0926	% Reduction in Dues	2021 Dues Tiers Rate	% of 2020 Dues Paid	No Change	Increase	Decrease			
NCWCD	*	\$1,750	\$1,225	70%	\$ 1,750	100%	No Change	3	8%			
Carestream		\$1,750	\$1,225	70%	\$ 1,750	100%	Increase	11	29%			
Larimer County (Un Inc.)		\$12,690	\$6,233	49%	\$ 7,575	60%	Decrease	24	63%			
Weld County (Un Inc.)		\$8,215	\$4,108	50%	\$ 7,575	92%	Decrease	Result Change for Tiers 100%				
Timnath	0	\$147	\$74	50%	\$ 575	391%	Increase	Associates =3% of the dues	Collection System Only	\$ 3,500		
Severance	0.05	\$1,225	\$314	26%	\$ 575	47%	Decrease			\$ 3%		
Fox Acres	0.081	\$1,225	\$20	2%	\$ 575	47%	Decrease			\$ 15,150		
Ault	0.15	\$1,225	\$162	13%	\$ 575	47%	Decrease		Counties =13% of the dues	Population 0 to 10,000	\$ 13%	
Pierce	0.18	\$160	\$80	50%	\$ 575	359%	Increase					
Resource Colo San. Dist.	0.3	\$5,000	\$2,500	50%	\$ 575	100%	No Change				<1 MGD =6% of the dues	\$ 7,475
Platteville	0.348	\$478	\$239	50%	\$ 575	120%	Increase				6%	
Kersey	0.38	\$280	\$140	50%	\$ 575	205%	Increase					
Mead	0.499	\$838	\$414	49%	\$ 575	69%	Decrease					
Hudson	0.5	\$477	\$239	50%	\$ 575	121%	Increase					
Milliken	0.7	\$1,225	\$544	44%	\$ 575	47%	Decrease					
Eaton	0.75	\$856	\$428	50%	\$ 575	67%	Decrease					
Wellington	0.9	\$1,241	\$620	50%	\$ 575	46%	Decrease					
Johnstown	1.49	\$2,229	\$1,114	50%	\$ 1,275	57%	Decrease				1-9.99 MGD =16% of the dues	Population 10,001 to 25,000
Estes Park, Town of	1.5	\$1,225	\$563	46%	\$ 1,275	104%	Increase					
Estes Park S.D.	1.5	\$1,225	\$331	27%	\$ 1,275	104%	Increase					
Erie	1.95	\$3,724	\$1,862	50%	\$ 1,275	34%	Decrease					
Berthoud	2.0	\$1,225	\$492	40%	\$ 1,275	104%	Increase					
Upper Thompson S.D.	2	\$2,891	\$1,445	50%	\$ 1,275	44%	Decrease					
Lochbuie	2	\$1,225	\$488	40%	\$ 1,275	104%	Increase					
Ft. Lupton	2.75	\$1,417	\$708	50%	\$ 1,275	90%	Decrease					
Evans	2.88	\$3,613	\$1,806	50%	\$ 1,275	35%	Decrease					
Windsor	2.8	\$ 3,965	\$1,982	50%	\$ 1,275	32%	Decrease					
Boxelder S. D.	3	\$1,726	\$863	50%	\$ 1,275	74%	Decrease					
Brighton	3	\$6,708	\$3,354	50%	\$ 1,275	19%	Decrease					
South Ft. Collins S.D.	4.5	\$5,000	\$2,500	50%	\$ 1,275	26%	Decrease					
St. Vrain S.D.	4.8	\$5,441	\$2,720	50%	\$ 1,275	23%	Decrease					
Northglenn	6.5	\$6,921	\$3,461	50%	\$ 1,275	18%	Decrease					
Loveland	10	\$13,194	\$6,597	50%	\$ 12,275	93%	Decrease	>=10 MGD =62% of the dues	Population >=25,001			
Broomfield	12	\$11,010	\$5,505	50%	\$ 12,275	111%	Increase					
Longmont	13	\$16,710	\$8,355	50%	\$ 12,275	73%	Decrease					
Greeley	14.7	\$17,836	\$8,918	50%	\$ 12,275	69%	Decrease					
Metro WW Rec Dist.	28.8	\$7,189	\$3,595	50%	\$ 12,275	171%	Increase					
Ft. Collins	29	\$28,188	\$14,094	50%	\$ 12,275	44%	Decrease					
<b>TOTAL</b>		<b>\$ 181,445</b>	<b>\$ 89,320</b>		<b>\$ 118,900</b>						\$ 73,650	
											62%	

Minimum dues required for voting membership now = \$1,225

Population to = \$1,225 @ 0.1852 = 6,615 people

Why is there a minimum for Voting Rights?

Dues Minimum	Rate	Population
\$	612.55	0.093
		6615

If you pay dues; you have voting rights?

**Attachment D**

<b>NFRWQPA Hybrid Fee Schedule</b>					
<b>Annual Membership Dues</b>					
<b>Treatment Facility</b>			<b>Collection System only</b>		
<b>Size (mgd)</b>	<b>Dues</b>		<b>Population</b>	<b>Dues</b>	
<1	\$575		0-to-10,000	\$575	
1.0-to-9.99	\$1,275		10,001-to-25,000	\$1,275	
>10.0	\$12,275		>25,000	\$12,275	
<b>Counties</b>			<b>Associates</b>		
\$7,575			\$1,225		
<b>Review Fees (Nonmember)</b>					
<b>Site Applications</b>			<b>Utility Plans</b>		
	<b>New (22.6)</b>	<b>Expansion (22.7)</b>		<b>New</b>	<b>Update</b>
<b>Wastewater treatment plants, less than 100,000 gallons per day:</b>	\$3,115	\$2,492	<b>Wastewater treatment plants, less than 100,000 gallons per day:</b>	\$3,985	\$3,180
<b>Wastewater treatment plants from 1,000,000 to 9,999,999:</b>	\$6,231	\$4,984	<b>Wastewater treatment plants from 1,000,000 to 9,999,999:</b>	\$5,958	\$4,750
<b>Wastewater treatment plants, 10,000,000 gallons per day or more:</b>	\$12,461	\$9,969	<b>Wastewater treatment plants, 10,000,000 gallons per day or more:</b>	\$7,931	\$6,361
<b>Lift Stations &amp; Interceptors (Eligible for Certification) (22.8):</b>	\$779		<b>On-site wastewater treatment systems:</b>	\$1,830	\$1,207
<b>Lift Stations &amp; Interceptors (22.9):</b>	\$1,246		<b>Other Updates: i.e. Population &amp; Loading projections</b>	\$1,257	
<b>Amendments to Existing Site Applications (22.10):</b>	\$779				
<b>Demonstration Projects (22.11):</b>	\$779				
<b>In-kind Replacement Projects (22.12):</b>	\$779				
<b>Areawide Water Quality Management Plan Amendment</b>					
<b>New Management or Operation Agency:</b>			\$2,992		
<b>New Wastewater Treatment Plant:</b>			\$1,992		
<b>New Lift Station or Interceptor:</b>			\$778		
<b>Increase or Decrease in Treatment Plant Capacity:</b>			\$389		
<b>Wastewater Utility Service Area (WUSA) Amendment:</b>			\$628		
<b>Update Population and Loading Projections:</b>			\$628		

**Attachment E**

		2021 Dues Frozen							
		2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets		\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 566,515.00	\$ 571,422.00	\$ 576,329.00
Ending Assets		\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 566,515.00	\$ 571,422.00	\$ 576,329.00	\$ 581,236.00
Revenue		\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00
Total Expenses		\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
		2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets		\$ 581,236.00	\$ 586,143.00	\$ 591,050.00	\$ 595,957.00	\$ 600,864.00	\$ 605,771.00	\$ 610,678.00	\$ 615,585.00
Ending Assets		\$ 586,143.00	\$ 591,050.00	\$ 595,957.00	\$ 600,864.00	\$ 605,771.00	\$ 610,678.00	\$ 615,585.00	\$ 620,492.00
Revenue		\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00
Total Expenses		\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

		2021 Reduced Dues							
		2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets		\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 406,378.00	\$ 411,285.00
Ending Assets		\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 483,993.00	\$ 406,378.00	\$ 411,285.00	\$ 416,192.00
Revenue		\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 82,522.00	\$ 82,522.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00
Total Expenses		\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
		2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets		\$ 416,192.00	\$ 421,099.00	\$ 426,006.00	\$ 430,913.00	\$ 435,820.00	\$ 440,727.00	\$ 445,634.00	\$ 450,541.00
Ending Assets		\$ 421,099.00	\$ 426,006.00	\$ 430,913.00	\$ 435,820.00	\$ 440,727.00	\$ 445,634.00	\$ 450,541.00	\$ 455,448.00
Revenue		\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00	\$ 165,044.00
Total Expenses		\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

**New Tiered Dues Rates**

	2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets	\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 520,371.00	\$ 479,134.00	\$ 437,897.00
Ending Assets	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 520,371.00	\$ 479,134.00	\$ 437,897.00	\$ 396,660.00
Revenue	\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00
Total Expenses	\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
	2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets	\$ 396,660.00	\$ 355,423.00	\$ 314,186.00	\$ 272,949.00	\$ 231,712.00	\$ 190,475.00	\$ 149,238.00	\$ 108,001.00
Ending Assets	\$ 355,423.00	\$ 314,186.00	\$ 272,949.00	\$ 231,712.00	\$ 190,475.00	\$ 149,238.00	\$ 108,001.00	\$ 66,764.00
Revenue	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00	\$ 118,900.00
Total Expenses	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

**New Tiered Dues Rates + Review Fees**

	2018	2019	2020	2021	2022	2023	2024	2025
Starting Assets	\$ 612,187.72	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 545,371.00	\$ 529,134.00	\$ 512,897.00
Ending Assets	\$ 648,123.58	\$ 620,511.77	\$ 576,855.16	\$ 561,608.00	\$ 545,371.00	\$ 529,134.00	\$ 512,897.00	\$ 496,660.00
Revenue	\$ 172,674.00	\$ 174,257.00	\$ 165,044.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00
Total Expenses	\$ 165,216.29	\$ 234,656.02	\$ 219,375.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00
	2026	2027	2028	2029	2030	2031	2032	2033
Starting Assets	\$ 496,660.00	\$ 480,423.00	\$ 464,186.00	\$ 447,949.00	\$ 431,712.00	\$ 415,475.00	\$ 399,238.00	\$ 383,001.00
Ending Assets	\$ 480,423.00	\$ 464,186.00	\$ 447,949.00	\$ 431,712.00	\$ 415,475.00	\$ 399,238.00	\$ 383,001.00	\$ 366,764.00
Revenue	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00	\$ 143,900.00
Total Expenses	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00	\$ 160,137.00

**Dues Revenue of \$118,900 plus review fees of \$25,000**