

AGENDA
BOARD OF TRUSTEES
DATE: October 1, 2024
Regular Meeting 6:00pm
Town Hall – 1010 High Street
Collbran, Colorado

The Public Is Encouraged To Attend

Zoom link available on our website townofcollbran.colorado.gov

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Changes or Deletions to Agenda
5. Persons not on the agenda
 - A. Please limit comments to three (3) minutes, and address your comments directly to the Mayor.
 - B. Identify yourself by name and address when making comments.
 - C. Comments should be courteous, civil and constructive.
 - D. The Town Board will make no decision nor take action, except to direct the Town Manager.
6. Approval of Minutes - August 6, 2024
7. Approval of Minutes - September 3, 2024
8. Approval of Minutes, Executive Session - September 5, 2024
9. Approval of Expenditures - September 2024
10. Consideration of Plateau Valley School District's Request to Waive the Projected Water Tap Fee of \$173,250.00
11. Consideration of Easement between Mesa County and Town of Collbran for Placement of Water Storage Tank
12. Auditorium Update from Asset Construction Management
13. Direction to Staff Regarding Kitchen Options for the Auditorium
14. Direction to Staff Regarding Bathroom Updates for the Auditorium
15. Approval of Change Order 001, 9/20/24 for Necessary Asbestos Abatement
16. Ratify Asbestos Abatement Agreement - Auditorium - Asbestos Professionals in the Amount of \$10,965.35
17. Review and Presentation of the 2023 Financial Statements and Auditor's Reports by Blair and Associates, P.C. and Karla Distel, Finance Director
18. Possible Approval of KLJ Task Order Task Order No. 2404- 00219-05 On-Call Planning Services

19. Approval of Street Closure Permit for Town of Collbran for Trunk-or-Treat on October 31, 2024, 3pm-8pm
20. Attorney Update - Wilson Scarbeary
21. Monthly Staff Update: Questions
22. Trustee Informational and/or items for future agenda
23. Public Correspondence
24. Upcoming Meeting Dates:
 - a. Oct 15, 2024 - Board Work Session, Presentation of Proposed 2025 Budget
 - b. November 5, 2024 - Regular Meeting and possible work session
25. Adjournment

*BOARD WORK SESSION IMMEDIATELY FOLLOWING
KLJ ENGINEERING - WATER/WASTEWATER CAPACITY STUDY*

Possible Board Work Session may Follow Regular Meetings

Work Sessions are for the purpose of Board members informally receiving reports and discussing town business. No formal action shall occur at a work session. Any decisions proposed during a work session shall be approved at a subsequent board meeting in the appropriate manner.

NOTICE TO READERS: Town Council meeting packets are prepared several days prior to the meetings. Timely action and short discussion on agenda items does not reflect lack of thought or analysis on the Trustee's part as issues have been discussed by Trustees in workshop or committee meetings which are open to the public. **The Board of Trustees may take action on any of the following agenda items as presented or modified prior to or during the meeting, and items necessary or convenient to effectuate the agenda items.**

PUBLIC INVITED TO ATTEND: The Public will be limited to three minutes each unless prior arrangements have been made with the Town Clerk or Administrator. Town Trustees may not respond to your comments on this evening, rather, they may take your comments and suggestions under advisement and your questions will be directed to the appropriate person or department for follow-up.

Town of Collbran Board of Trustees Meeting Minutes

Regular Meeting - 6:00pm - August 6, 2024

1. Call to order

The regular meeting of the Board of Trustees was called to order at 6:00pm.

2. Pledge of Allegiance

3. Roll Call

Present: Trustees Zentz, Evans, Winkleblack, Price, & Mayor Wilcox

Absent: None

Staff: Melonie Matarozzo - Town Administrator, Karla Distel - Finance Director, Jenni Adams - Administrative Assistant, & Mike Nichols - Public Works Supervisor

4. Changes or Deletions to the Agenda

None Presented.

5. Persons Not on The Agenda

No one from the gallery stepped to the podium for this agenda item.

Trustee Evans took this time to address concerns regarding public comment during the meeting, especially when directed towards employees. She reiterated that if anyone in the public has concerns about personnel or business practices regarding specific personnel, that those concerns be addressed to the Town Manager or Mayor in private only. Mayor Wilcox took a moment to remind members of the Board and Staff of the need to be careful about what they are posting on social media as we are always representing the Town and there is a risk of personal liability.

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6. Approval of Minutes from July 16, 2024

MOTION: TRUSTEE EVANS MOVED TO APPROVE THE MINUTES AS PRESENTED; SECONDED BY TRUSTEE WINKLEBNALCK.

VOTE RESULTS:

Trustee Winkleblack - Yes

Trustee Zentz - Yes

Trustee Evans -Yes

Trustee Price - Yes

Mayor Wilcox - Yes

MOTION PASSED

7. Approval of July Financial Report

MOTION: TRUSTEE ZENTZ MOVED TO APPROVE THE JULY FINANCIAL REPORT AS PRESENTED; SECONDED BY TRUSTEE EVANS.

VOTE RESULTS:

Trustee Zentz - Yes

Trustee Price - Yes

Trustee Winkleblack - Yes

Trustee Evans - Yes

Mayor Wilcox - Yes

MOTION PASSED

8. Friends of the Library - Mr. Dan Currier

Mr. Currier came to the Board to present the current happenings of the Friends of the Library and to extend his gratitude to the Town for maintaining the library building and continuing to support The Friends of The Library through discretionary funding.

He elaborated on the most recent project that discretionary funds were used for, which included the digitization and uploading of the Plateau Valley's historical newspapers to the Colorado State Historical Newspapers database and website. Mr. Currier explained that the digitization project was estimated to be nearly a five-year long endeavor but with the use of Discretionary funds from the Town, the Friends of The Library were able to expedite their project and complete it within the year.

Mr. Currier also took a moment to speak about the potential new projects of the Friends of the Library and how the Town and Town residents can be involved.

9. Consideration of Special Event Permit - Oktoberfest, September 13, 2024

MOTION: TRUSTEE WINKLEBLACK MOVED TO APPROVE THE SPECIAL EVENT PERMIT FOR OKTOBERFEST ON SEPTEMBER 13, 2024 AS PRESENTED; SECONDED BY TRUSTEE ZENTZ.

VOTE RESULTS:

Trustee Evans - Yes

Trustee Price - Yes

Trustee Winkleblack - Yes

Trustee Zentz - Yes

Mayor Wilcox - Yes

MOTION PASSED

10. Consideration of Street Closure Permit - Oktoberfest, September 13, 2024

MOTION: TRUSTEE WINKLEBLACK MOVED TO APPROVE THE STREET CLOSURE PERMIT AS PRESENTED; SECONDED BY TRUSTEE EVANS.

VOTE RESULTS:

Trustee Price - Yes

Trustee Zentz - Yes

Trustee Winkleblack - Yes

Trustee Evans - Yes

Mayor Wilcox - Yes

MOTION PASSED

11. Introduction of Wilson Scarbeary, Town Attorney

The recently selected Town Attorney Wilson Scarbeary introduced himself to the Board. He went over his qualifications and experience in Colorado law.

There was discussion between the Board and Mr. Scarbeary.

12. RESOLUTION NO. 8, SERIES 2024 - A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN, COLORADO APPOINTING WILSON D. SCARBEARY OF WILSON WILLIAMS FELLMAN DITTMAN AS TOWN ATTORNEY

MOTION: TRUSTEE ZENTZ MOVED TO APPROVE RESOLUTION NO. 8 SERIES 2024 APPOINTING WILSON D. SCARBEARY OF WILSON WILLIAMS FELLMAN DITTMAN AS TOWN ATTORNEY; SECONDED BY TRUSTEE EVANS.

VOTE RESULTS:

Trustee Winkleblack - Yes

Trustee Evans - Yes

Trustee Price - No

Trustee Zentz - Yes

Mayor Wilcox - Yes

MOTION PASSED

13. RESOLUTION NO. 9, SERIES 2024 - A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN, COLORADO APPROVING A REPRESENTATION AGREEMENT WITH WILSON WILLIAMS FELLMAN DITTMAN FOR TOWN ATTORNEY LEGAL SERVICES

This is the legal mechanism required to approve the representation agreement with Wilson Williams Fellman Dittman for Town Attorney legal services for the Town of Collbran.

MOTION: TRUSTEE WINKLEBLACK MOVED TO APPROVE RESOLUTION NO. 9, SERIES 2024 AS PRESENTED: SECONDED BY TRUSTEE EVANS.

VOTE RESULTS:

Trustee Zentz - Yes

Trustee Winkleblack - Yes

Trustee Evans - Yes

Trustee Price - No

Mayor Wilcox - Yes

MOTION PASSED

14. Change Order 1a for Marc Laird Construction

Mr. Laird sent a new invoice for additional work completed during the water line repair in the alley behind Main Street.

There was discussion among the Board.

MOTION: TRUSTEE PRICE MOVED TO APPROVE CHANGE ORDER 1A FOR MARC LAIRD CONSTRUCTION AS PRESENTED; SECONDED BY TRUSTEE ZENTZ.

VOTE RESULTS:

Trustee Evans - Yes

Trustee Price - Yes

Trustee Zentz - Yes

Trustee Winkleblack - Yes

Mayor Wilcox - Yes

MOTION PASSED

15. Approval of KLJ task order for Water System – Hwy 330 Valve/AirVac

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Replacement in the amount of \$8,000

Findings from KLJ engineers and Public Works Supervisor Nichols discovered an area with low pressure due to a valve that needs replacing. Supervisor Nichols explained details of the issue and how it should be addressed. He explained that the project will be a “hot swap” meaning that the water line would be down for a minimal amount of time.

This is the task order from KLJ to engineer and have oversight of the project

Public Works Supervisor Nichols answered questions regarding the project.

MOTION: TRUSTEE EVANS MOVED TO APPROVE THE KLJ TASK ORDER FOR WATER SYSTEM - HWY 330 VALVE/AIRVAC REPLACEMENT IN THE AMOUNT OF \$8000; SECONDED BY TRUSTEE WINKKLEBLACK.

VOTE RESULTS:

Trustee Price - Yes

Trustee Evans - Yes

Trustee Winkleblack - Yes

Trustee Zentz - Yes

Mayor Wilcox - Yes

MOTION PASSED

16. Monthly Staff Update: Questions

Trustee Price asked about the status of the DOLA grant for the school water line.

Finance Director Distel spoke to the issue stating that the grant was submitted by the stipulated deadline of August 1st.

Trustee Price asked about the status of the capacity study of the Town's water

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and sewer systems.

Finance Director Distel said that the capacity study is estimated to be completed by the end of August.

Town Administrator Matarozzo announced a community event set for Monday, August 26th.

She explained that in the past years, the Town has hosted a Town BBQ at Gandi Park to coincide with National Night Out. This year, due to scheduling constraints, we were unable to schedule the BBQ on NNO but have decided to schedule the community BBQ anyway. Instead of focusing on NNO, the event will instead be centered on the Comprehensive Plan update. Free BBQ Dinner and a kids bump-n-jump will be provided along with Comp Plan Interactives from the consulting firm heading up the Comp Plan update. Administrator Matarozzo said she would update the board with more details as they become available.

Trustee Evans mentioned how she has seen increased law enforcement presence in town.

Administrator Matarozzo spoke about how she was invited and helped complete interviews for the newly dedicated Collbran deputies and that they have been present in the office and have been patrolling the town since August 2nd.

Trustee Winkleblack asked about officer presence at the school and inquired about officer scheduling and shifts.

Administrator Matarozzo stated that all the deputies were scheduled to attend SRO (School Resource Officer) training so that every officer would be able to patrol and act within the school. She went on to explain that two officers will be offering 7 day a week coverage, with shift times varying to accommodate our community's needs.

There was discussion among the Board & Staff

17. Trustee Informational and/or items for future agenda

Trustee Zentz asked for the construction status of the auditorium.

Town Staff spoke to this matter stating that crews have moved in and are working on the interior of the building. They are currently watching the weather to be able to address the reroofing phase of the renovation. Finance Director Distel said that weekly meetings between the contractor, architect and town staff are being held to monitor the

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progress of the project.

There was discussion between the Board and Staff.

18. Public Correspondence

NONE

Trustee Price addressed the meeting notice cover page that did not clearly state that a work session was to follow the regular meeting. She also questioned the Town's Resolution of official posting places, noting that "Donna's Hall" (the Auditorium) posting place is not accessible with the current construction.

Town Staff addressed this by first stating that the work session and subject were posted on the agenda that accompanied the meeting notice cover page. The resolution regarding official meeting notice posting places will be addressed to reflect posting locations. Ultimately, a work session was not convened.

19. Upcoming Meeting Dates:

a. Aug 20, 2024- Board Work Session, 2025 budget

b. Sep 3, 2024- Regular Board Meeting, Possible Work Session

20. Adjournment of regular meeting

MOTION: TRUSTEE ZENTZ MOVED TO ADJOURN; SECONDED BY TRUSTEE EVANS.

VOTE RESULTS:

Trustee Winkleblack - Yes

Trustee Evans - Yes

Trustee Price - Yes

Trustee Zentz -Yes

Mayor Wilcox - Yes

MOTION PASSED

MEETING ADJOURNED AT 6:53

21. Work session to follow. Proposed topic - 2025 budget overview and review of Town Capital plan

WORK SESSION CANCELED

Approved

Attest

Town of Collbran Board of Trustees **Meeting Minutes**

Regular Meeting - 6:00pm - September 3, 2024

1. Call to order

The regular meeting of the Board of Trustees was called to order at 6:02pm.

2. Pledge of Allegiance

3. Roll Call

Board Members: Trustees Zentz, Evans, Winkleblack, Price & Mayor Wilcox

Staff: Town Administrator - Melonie Matarozzo, Finance Director - Karla Distel, Public Works Supervisor - Mike Nichols, Town Attorney - Wilson Scarbeary

Absent: Administrative Assistant - Jenni Adams

4. Changes or Deletions to the Agenda

None.

5. Persons Not On the Agenda

- a. Ed Dalrymple – Mr. Dalrymple expressed his unhappiness with the way his liquor license renewal was handled by town staff and suggested the Board appoint a different staff member to handle these in the future. Mayor Wilcox responded that staffing matters would potentially have to be settled during an executive session. Mr. Dalrymple indicated has lost money and had business delayed because his distributors wouldn't sell to him without a current copy of his liquor license. Mr. Dalrymple requested that the Board ask for Town Administrator Matarozzo's resignation.
- b. Dan Weekly - Spoke about the handicapped parking spots in Collbran. He would like increased and more visible signage. There was discussion among the Board, public, and Mr. Weekly.

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- c. Bill Bethel – Mr. Bethel expressed his concerns with the amount of money being paid to the Mesa County Sheriff’s Office for their contracted law enforcement services. He would like for the Town to continue to advertise for police officers and to maintain the Marshal’s Office.

Mr. Bethel asked about the Board Retreat being open to the community and if our new attorney will be there. He expressed concerns about the monies that have been spent so far on lawyers and other projects including the Three-mile plan. Mr. Bethel stated he has concerns with Town spending and asked if any of the local restaurants were asked to cater the Community BBQ.

Mayor Wilcox expressed his appreciation to the Mesa County Sheriff’s Office and their deputies and responded to concerns about looking for a new Marshal. He noted that donating and/or selling the Marshals vehicles is a topic of discussion tonight.

There was public comment made and discussion among the Board, Public, and Staff.

- d. Penny Maigatter - Mrs. Maigatter expressed her concerns regarding a new employee that has been hired. She asked for the job description and if the position was advertised. She asked if the Board had been informed of the decision to hire, wondering if the correct procedures followed.

Town Administrator Matarozzo explained that she hired an individual with specific expertise for a temporary part-time position to help with the website. Mrs. Maigatter inquired as to when the Town Administrator was given authority to hire and fire. Town Administrator Matarozzo responded that hiring authority is defined within the municipal code. Mrs. Maigatter requested to be provided with a written copy of that section of the Code. She expressed that she believed the decision to hire a new employee was not board-directed. Administrator Matarozzo indicated that she would provide Mrs. Maigatter with a copy of the relevant section of the code.

Trustee Price also voiced her concerns with the Board not being given notice about the newly hired individual and the job that person was hired for.

6. Approval of Minutes from August 6, 2024

Mayor Wilcox noted that there is a comment from him missing in the minutes and he

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would like them amended before being approved. Trustee Price expressed that she would like to see the minutes tabled and brought back with the requested amendment. Trustee Zentz mentioned that if the minutes are tabled it will cause the minutes to be delayed in being posted on the website for another month.

There was discussion among the Board.

MOTION: MAYOR WILCOX MOTIONED TO TABLE THE MINUTES UNTIL CORRECTED; SECONDED BY TRUSTEE PRICE.

VOTE RESULTS:

Trustee Zentz - No

Trustee Evans - No

Trustee Price - Yes

Trustee Winkleblack - Yes

Mayor Wilcox - Yes

MOTION TABLED

7. Approval of Expenditures from August 2024

Mayor Wilcox inquired about the expenses still being paid to the City of Grand Junction for 911 dispatch services when we are now contracted with the MCSO. He also asked about cell phone charges and landlines that are dedicated to the Marshal's office. Finance Director Distel explained that staff is working to cancel or transfer the lines in question. The Town will not be billed for 911 charges effective with the August 2024 cycle.

Mayor Wilcox voiced his concerns with cell coverage for our area and that the deputies should still have a dedicated phone line in their office at Town Hall to help with communication needs.

Trustee Price expressed concerns about the cost of watering Terrell Park and asked if the Town uses irrigation water to water the grass or if the Park has water rights dedicated. Staff confirmed the park is watered using municipal water. There was discussion about the Town's water rights and watering the park. The Board requested

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to have this matter brought back for discussion during the 2025 budget process.

MOTION: TRUSTEE WINKLEBLACK MOVED TO APPROVE THE EXPENDITURES FROM AUGUST 2024 AS PRESENTED; SECONDED BY TRUSTEE ZENTZ.

VOTE RESULTS:

Trustee Evans - Yes

Trustee Price - No

Trustee Zentz - Yes

Trustee Winkleblack - Yes

Mayor Wilcox - Yes

MOTION PASSED

8. Laramie Energy Presentation by Chris Clark

Representatives from Laramie Energy came to the Board to provide an update on their upcoming project and wanted to give an overview of what the project will look like for the next six months. Their project is proposed to take place in the Brush Creek area, six miles outside of the Town of Collbran with a pipeline constructed to tie into current pipeline infrastructure. The Town is included in the notification process as part of the State's requirements.

Laramie representatives went through the permitting and licensing processes and the proposed timelines for each. There was discussion between the Board and Laramie Energy representatives. Mr. Clark said that Laramie will be providing updates to the Board periodically as they move forward with the project.

9. Consideration of liquor license renewal for Brandi's Kitchen

Brandi Norsby from Brandi's Kitchen came to the Board for her annual liquor license renewal.

There was discussion among the Board and Staff.

MOTION: TRUSTEE EVANS MOVED TO APPROVE THE RETAIL LIQUOR LICENSE

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RENEWAL FOR BRANDI'S KITCHEN AS PRESENTED; SECONDED BY MAYOR WILCOX.

VOTE RESULTS:

Trustee Winkleblack - Yes

Trustee Price - Yes

Trustee Zentz - Yes

Trustee Evans - Yes

Mayor Wilcox - Yes

MOTION PASSED

10. Motion to authorize Mayor to sign a letter of appreciation to Western Colorado Community Foundation for \$97,000 grant distribution from an anonymous fund. The gift has been designated by the donor as follows: \$49,000 for auditorium restorations; \$24,000 for park playground upgrades, and \$24,000 for city office building upgrades.

MOTION: TRUSTEE WINKLEBLACK MOVED TO AUTHORIZE THE MAYOR TO SIGN A LETTER OF APPRECIATION TO WESTERN COLORADO COMMUNITY FOUNDATION FOR A \$97,000 GRANT DISTRIBUTION FROM AN ANONYMOUS FUND ; SECONDED BY TRUSTEE EVANS.

VOTE RESULTS:

Trustee Price - Yes

Trustee Zentz - Yes

Trustee Winkleblack - Yes

Trustee Evans - Yes

Mayor Wilcox - Yes

MOTION PASSED

11. Auditorium Update from Asset Construction Management

Derek Hamilton from Asset Construction Management came to the Board with an update on the progress of the Auditorium Renovation Project.

Crews have been mobilized for about a month and while a few issues have been discovered, they are being addressed and the project is within the proposed budget. Currently subcontractors are working on the structural framing from the inside of the building so that the roof can remain intact until the new roof is installed. The reroofing phase of the project is expected to start mid- October with completion estimated for the end of October. They are looking to complete the overall project by the end of January 2025.

Trustee Price asked if supplies for the project were being purchased from the local supply store. Mr. Hamilton explained that day-to-day supplies are being purchased locally but the larger supplies purchased for the project were acquired through a bid process and were selected by the applicable subcontractor.

Trustee Price indicated that she was under the impression the business would be kept local.

Mr. Hamilton reviewed the bid process in more depth and stated that subcontractors, supplies and materials were sourced from businesses on the Western Slope whenever possible. He encouraged the Board members to reach out to him if any other questions or concerns arise. He has provided contact cards to Town Hall and his number is on the fence at the Auditorium.

12. Board consideration of and motion to direct construction team regarding addition of an air-cooling system to Auditorium renovation project.

Mr. Hamilton explained that he received a request for the cost to add an air-cooling system to the remodel project. An air-cooling system that complies with new energy codes would require further venting, condensers, and wiring with estimated cost of \$89,895.75.

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There was discussion between the Board and Mr. Hamilton.

MOTION: TRUSTEE EVANS MOVED TO DELAY ANY FURTHER CONSIDERATIONS FOR AN AIR-COOLING SYSTEM FOR THIS PHASE OF AUDITORIUM RENOVATIONS; SECONDED BY TRUSTEE ZENTZ.

VOTE RESULTS:

Trustee Zentz - Yes

Trustee Evans - Yes

Trustee Winkleblack - Yes

Trustee Price - Yes

Mayor Wilcox - Yes

MOTION PASSED

13. Plateau Valley School water line update – Trevor Long

Superintendent Long came to the Board to provide an update on the water line and the new school project. He mentioned that updates are available to view on their website.

Mr. Long took a moment to express his gratitude to the Town Board and staff for their support and help in submitting a million-dollar Energy Impact Assistance grant application to help complete the water line. The grant presentations will the end of October. Mr. Long explained that the water line designs are moving forward in planning and permitting processes and that he is in talks with landowners regarding easements. The engineers have confirmed that a 200,000-gallon tank will be sufficient for the new school (down from an initial 275,000-gallon estimate) to be constructed at the County shop property.

Trustee Evans asked Mr. Long if he had brought up a school trail in discussions with landowners regarding the necessary easements for the water line. Mr. Long responded that he has only been discussing the easements for the water line specifically. Mayor

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Wilcox stated that the community has wanted a school trail for quite some time, and it might be beneficial to bring this matter to landowners now. Mr. Long responded that he could speak with their attorneys regarding a potential pathway or trail but it has not been considered as of yet.

Trustee Winkleblack spoke up to give Mr. Long, his Board, and staff KUDOS on the new school project.

Superintendent Long took a moment at closing to thank the Board for the opportunity to work with the Mesa County Sheriff's Office and their deputies. He expressed the positive impact that their presence and support has made at the school.

14. Homecoming Street Closure Permit - Plateau Valley School

Principal Nichols and FFA Representative Kayla Shepardson came to the Board to ask for the approval of a street closure permit for the Homecoming Parade. Principal Nichols also inquired about venue options for hosting the homecoming bonfire to help with safety and containment.

There was discussion between Principal Nichols and Public Works Supervisor Nichols regarding the fire pit location.

MOTION: TRUSTEE WINKLEBLACK MOVED TO APPROVE THE HOMECOMING STREET CLOSURE PERMIT AS PRESENTED; SECONDED BY TRUSTEE PRICE.

VOTE RESULTS:

Trustee Evans - Yes

Trustee Winkleblack - Yes

Trustee Price - Yes

Trustee Zentz - Yes

Mayor Wilcox - Yes

MOTION PASSED

15. Consideration of a letter of support to the Mesa County Federal Mineral Lease District for the Plateau Valley Fire District's vehicle exhaust ventilation system project.

MOTION: TRUSTEE EVANS MOVED TO APPROVE THE LETTER OF SUPPORT TO THE MESA COUNTY FEDERAL MINERAL LEASE DISTRICT FOR THE PLATEAU VALLEY FIRE DISTRICT'S VEHICLE EXHAUST VENTILATION SYSTEM PROJECT AND AUTHORIZES THE MAYOR TO SIGN; SECONDED BY TRUSTEE ZENTZ.

VOTE RESULTS:

Trustee Winkleblack - Yes

Trustee Price - Yes

Trustee Zentz - Yes

Trustee Evans - Yes

Mayor Wilcox - Yes

MOTION PASSED

16. Consideration of a motion to declare a 2018 Dodge Durango Police package vehicle as surplus and donate it to the Plateau Valley Fire District. Authorize the Town Manager to sign any necessary paperwork to make the transfer.

Trustee Price suggested giving the 2015 Durango and keeping the 2018 and the 2022 vehicles at this time in case the Town decides to stand up a Town Marshal's office again.

Town Administrator Matarozzo noted that the 2015 Durango had electrical issues and was scheduled to be retired as a part of the 2022 Durango vehicle purchase.

There was discussion among the Board and Staff.

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Town Administrator Matarozzo explained that Palisade Police Department has expressed their interest in the 2015 solely for parts as well as the new 2022 Durango for a patrol vehicle.

Trustee Zentz remarked that donating the 2018 to the Fire Department is something we should do to help the community and the Fire Department.

MOTION: TRUSTEE EVANS MOVED TO DECLARE THE 2018 DODGE DURANGO POLICE PACKAGE VEHICLE AS SURPLUS TO THE TOWN'S NEEDS AND TO DONATE IT TO THE PLATEAU VALLEY FIRE DISTRICT AND AUTHORIZE THE MANAGER TO SIGN ANY NECESSARY PAPERWORK TO MAKE THE TRANSFER; SECONDED BY TRUSTEE WINKLEBLACK.

VOTE RESULTS:

Trustee Winkleblack - Yes

Trustee Price - Yes

Trustee Zentz - Yes

Trustee Evans - Yes

Mayor Wilcox - Yes

MOTION PASSED

17. Consideration of a motion to declare a 2015 Dodge Durango and a 2022 Dodge Durango Police vehicle as surplus and direct the Town Manager and Mayor to negotiate the sale of the vehicles to the Palisade Police Department. Authorize the Town Manager to sign any necessary paperwork to make the transfer.

Trustee Zentz asked if the Palisade Police Department had made an offer on either of the vehicles. Town Administrator Matarozzo explained that they have not sent over an offer yet but have gone through the vehicles with their mechanics. She is hoping to have the Mayor present in negotiating the sale of the vehicle. Mayor Wilcox confirmed the

process of negotiating a price would include the rest of the Board's approval before the final price is settled.

There was discussion among the Board and Staff.

MOTION: TRUSTEE EVANS MOVED TO DECLARE THE 2015 DODGE DURANGO AND THE 2022 DODGE DURANGO POLICE VEHICLES AS SURPLUS AND DIRECT THE TOWN MANAGER AND MAYOR TO NEGOTIATE THE SALE OF THE VEHICLES AND TO BRING THE OFFERS BACK TO THE BOARD FOR FINAL CONSIDERATION; SECONDED BY TRUSTEE ZENTZ.

VOTE RESULTS:

Trustee Price - No

Trustee Zentz - Yes

Trustee Evans - Yes

Trustee Winkleblack - Yes

Mayor Wilcox - Yes

MOTION PASSED

18. A request to appear on the agenda – Mark McGowan

Mr. McGowan came to the Board to discuss the fees that he has paid to the Town in the past for rent at the Gandi Park location. He requested the Board refund him the full amount he has paid in rent to date, \$8,460 total.

There was discussion between Mr. McGowan, the Board, Staff, and Town Attorney Wilson Scarbeary. Attorney Scarbeary explained that no written record of an easement has been found within the Mesa County Property Records. Mr. McGowan was asked to present copies of the easement agreement to the Town in case there was a recording error. Regarding the request to refund rent, Attorney Scarbeary questioned the basis to refund with signed lease agreements in place.

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There was further discussion between Mr. McGowan, the Board, and Mr. Wilson.

Mr. McGowan addressed the CNL Tower and charges for use of the space. Mr. McGowan was referred to Region 10 regarding rack space and to Attorney Scarbeary with other concerns.

19. RESOLUTION NO. 8, SERIES OF 2024 - A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN, COLORADO REITERATING A REGULAR TIME AND DATE FOR THE REGULAR MEETING OF THE BOARD OF TRUSTEES AND A PERMANENT PLACE OF NOTICE

Town Administrator Matarozzo explained that common practice among most municipalities for official posting places are the town's website and town offices. This modification is being provided because the Auditorium bulletin board is being removed as part of the renovation. Town Staff will post at the designated Town Hall location and website to meet the legal requirements but will also post in other places as possible.

There was discussion among the Board, Staff, and the Town Attorney.

MOTION; TRUSTEE ZENTZ MOVED TO APPROVE RESOLUTION NO. 8, SERIES 2024 OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN, COLORADO REITERATING A REGULAR TIME AND DATE FOR THE REGULAR MEETING OF THE BOARD OF TRUSTEES AND A PERMANENT PLACE OF NOTICES BEING THE WEBSITE AND THE OUTSIDE OF TOWN HALL; SECONDED BY TRUSTEE EVANS.

VOTE RESULTS:

Trustee Zentz - Yes

Trustee Evans - Yes

Trustee Winkleblack - Yes

Trustee Price - Yes

Mayor Wilcox - Yes

MOTION PASSED

20. Monthly Staff Update: Questions

Town of Collbran
Board of Trustees
Meeting Minutes - 9.3.24

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Attorney Scarbeary further addressed the easements situation involved with the school water line and explained that an easement for a school trail isn't feasible at this time.

Trustee Price inquired about the temporary part-time position that Town Administrator Matarozzo filled. Town Administrator Matarozzo explained that she hired an individual with experience with website design to help solve issues regarding available or published information on the website and increasing transparency. There was discussion among the Board and Attorney Scarbeary who confirmed that Town Administrator Matarozzo has authorization to hire per the Municipal Code.

Trustee Zentz took a moment to give Kudos to Town Staff for throwing the Community BBQ and hosting the Comp Plan consultants. Trustee Evans added that she heard positive feedback regarding the Mesa County Sheriff and Deputy presence at the event. Trustee Price shared she heard complaints that the Town did not contract with a local business, and they want to see the Town support locals more.

Mayor Wilcox inquired about updated status from the Comp Plan Consultants. Trustee Price asked about the results from the survey and if the past Board members (Trustees Zentz and Evans) had seen them. Trustee Price requested access to those results.

Trustee Winkleblack gave an update of the Veteran's Memorial Project.

Mayor Wilcox asked for further details about the Homecoming Parade and closure of Main Street. Town Administrator Matarozzo explained the route and duration of the closure.

21. Trustee Informational and/or items for future agenda

Mark McGowan addressed the Board regarding Oktoberfest next year and potentially extending the street closure so that Brandi's Kitchen can be involved with Town festivities, potentially including July 4th.

There was discussion among the Board.

22. Public Correspondence

23. Upcoming Meeting Dates

a. September 5, 2024- Board Retreat

Town of Collbran
Board of Trustees
Meeting Minutes - 9.3.24

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b. September 24, 2024 - Board Work Session

c. October 1, 2024 – Regular board meeting and possible work session

24. Adjournment

MOTION; TRUSTEE EVANS MOVED TO ADJOURN; SECONDED BY TRUSTEE PRICE.

VOTE RESULTS:

Trustee Zentz - Yes

Trustee Evans - Yes

Trustee Winkleblack - Yes

Trustee Price - Yes

Mayor Wilcox - Yes

MOTION PASSED

The Meeting was adjourned at 9:28PM.

Approved

Attest

Town of Collbran Board of Trustees Meeting Minutes

Executive Session - September 5, 2024

THURSDAY

09/05/2024

SPECIAL MEETING

Vega Lake Lodge

1889 Horse Gulch Rd, Collbran, CO 81624

03:36 PM

MOTION TO ENTER INTO EXECUTIVE SESSION

Trustee Evans moved that we enter into Executive Session; Seconded by Trustee Zentz

Proceeded with consent of all trustees that were present.

STATEMENT BY CHAIR AT THE BEGINNING OF THE EXECUTIVE SESSION

Trustee Jessica Price read "I am the presiding officer of the board, as required by the open meetings law, this executive session is being electronically recorded.

Also present at this executive session are the following persons, our Attorney Wilson Scarbeary, our Administrator, Melonie Matarozzo, our Finance Director Karla Distel, Trustee Gary Winkleblack, Trustee Lorraine Zentz, Trustee Tilda Evans absent was Mayor Kendall Wilcox.

This is an executive session for the purpose of discussing a personnel matter pursuant to CRS 24-6-402(4)(f). I caution each participant to confine all discussion to the stated purpose of the Executive Session, and that no formal action may occur in the executive session at any point. If at any point during the Executive Session, any participant that believes the discussion is going outside the proper scope of the executive session, please interrupt the discussion and make an objection."

STATEMENT BY THE CHAIR ON THE ELECTRONIC RECORD AT THE END OF THE EXECUTIVE SESSION

Trustee Jessica Price read "I hereby attest that this recording reflects the actual contents of the discussion at the executive session and has been made in lieu of any written minutes to satisfy the recording requirements of the Open Meeting Law. The time is now, 4:28pm, and we now conclude the executive session and return to the Open Meeting.

For the record iif any person who participated in the executive session believes that any substantial discussion of the matter is not included in the motion to go into the Executive Session Occurred during the Executive Session, or that an improper action occurred during the executive session in violation of the open meetings law, I would ask that you state your concerns for the record.”

Trustee Price voiced her concern and wished to confirm that we were allowed to do an executive session in a work session.

Attorney Scarbeary reiterated that the meeting was properly noticed and that we were able to have the executive session.

This Executive Session concluded.

Approved

Attest

**Town of Collbran
Finance Transmittal Sheet
September 2024**

Accounts Payable Invoices:	
See attached payment approval report	\$ 184,490.46
Debit card charges:	
August 2024 (detail only, summary provided last mont)	
	Includes recurring utility payments (Black Hills Energy, Grand Valley Power, etc) through
September 2024 (detail to be provided next month)	10,456.90 9/29/24
Payroll checks and transmittals	<u>35,201.14</u>
Total Disbursements	<u>\$ 230,148.50</u>
Receipts:	
Water & sewer	\$ 38,187.19 (Though 9/29/24)
Main operating account	224,380.16 (Though 9/29/24)
Interest earned	<u>15,000.00</u> estimated, stmts not issued until first of month
Total Receipts	<u>\$ 277,567.35</u>
Net cash flow	<u>\$ 47,418.85</u>
Cash/Investment Account Balances as of 08/31/24	
Grand Valley Bank Operating	\$ 308,978.29
Grand Valley Bank Utility	311,114.65
Grand Valley Bank Money Market	1,731,647.00
Grand Valley Bank Debit Card	7,491.12
ColoTrust	1,358,964.72
CSAFE	<u>925,819.70</u>
Total	<u>\$ 4,644,015.48</u>

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
4RIVERS EQUIPMENT								
664	4RIVERS EQUIPMENT	1671334	PM SERVICE ON JOHN DEERE 310SL	08/29/2024	3,159.47	3,159.47	09/18/2024	
Total 4RIVERS EQUIPMENT:					3,159.47	3,159.47		
ASSET ENGINEERING LIMITED								
858	ASSET ENGINEERING LIMITED	0111-911	AUDITORIUM: PRECONSTRUCTION SE	08/30/2024	10,000.00	10,000.00	09/10/2024	
858	ASSET ENGINEERING LIMITED	AUDITORIUM	PAY APP 1 FOR SERVICES THROUGH 08	08/31/2024	58,816.08	58,816.08	09/10/2024	
858	ASSET ENGINEERING LIMITED	AUDITORIUM	PAY APP 1 RETAINAGE	08/31/2024	2,940.80-	2,940.80-	09/10/2024	
Total ASSET ENGINEERING LIMITED:					65,875.28	65,875.28		
BIG STATE INDUSTRIAL SUPPLY								
723	BIG STATE INDUSTRIAL SUPPLY	1572645	PW: SUPPLIES SLING, HOSE, RECIP BL	08/29/2024	1,971.25	1,971.25	09/18/2024	
Total BIG STATE INDUSTRIAL SUPPLY:					1,971.25	1,971.25		
BRANDI NORSEBY								
860	BRANDI NORSEBY	2 YEARS CRE	ADMIN: 2 YEARS CREDIT MONITORING	09/24/2024	214.98	214.98	09/24/2024	
Total BRANDI NORSEBY:					214.98	214.98		
BUD'S SIGNS AND NEON								
434	BUD'S SIGNS AND NEON	123768	ADMIN: WORK ATTIRE	08/30/2024	67.50	67.50	09/10/2024	
Total BUD'S SIGNS AND NEON:					67.50	67.50		
CEDAR CREEK SUPPLY LLC								
811	CEDAR CREEK SUPPLY LLC	INV-0401	WATER: DISINFECTION CHEMICALS	08/23/2024	991.85	991.85	09/03/2024	
811	CEDAR CREEK SUPPLY LLC	INV-0402	SEWER: DISINFECTION CHEMICALS	08/23/2024	667.90	667.90	09/03/2024	
Total CEDAR CREEK SUPPLY LLC:					1,659.75	1,659.75		
CHAMBERLIN ARCHITECTS								
719	CHAMBERLIN ARCHITECTS	AUDITORIUM	AUDITORIUM: COOLING DESIGN	09/10/2024	1,369.20	1,369.20	09/18/2024	
719	CHAMBERLIN ARCHITECTS	AUDITORIUM	AUDITORIUM: CONSTRUCTION ADMINI	09/10/2024	7,500.00	7,500.00	09/18/2024	
719	CHAMBERLIN ARCHITECTS	AUDITORIUM	AUDITORIUM: MILEAGE 080924	09/10/2024	55.61	55.61	09/18/2024	
Total CHAMBERLIN ARCHITECTS:					8,924.81	8,924.81		
CHARLES HELD								
861	CHARLES HELD	CASE 24-CM-8	MUNICIPAL COURT: RESTITUTION CASE	09/24/2024	131.00	131.00	09/24/2024	
Total CHARLES HELD:					131.00	131.00		
COLLBRAN SUPPLY								
153	COLLBRAN SUPPLY	STMT 082824	PW: PLUMBING SUPPLIES 388534	08/28/2024	1.98	1.98	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: BATTERIES 388648	08/28/2024	37.98	37.98	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: OP EQUIPMENT MILWAUKEE SHEA	08/28/2024	229.99	229.99	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PARKS: REPAIRS SPRINKLER 388706	08/28/2024	67.96	67.96	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PARKS: REPAIRS LUMBER SCREWS AN	08/28/2024	219.25	219.25	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PARKS: REPAIRS PAINT AND HARDWAR	08/28/2024	20.98	20.98	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS PAINT SUPPLIES 388864	08/28/2024	17.57	17.57	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS HARDWARE 388901	08/28/2024	6.57	6.57	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS BROOM AND DUST PAN 38	08/28/2024	7.99	7.99	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS 388976 FENCING STAPLE	08/28/2024	8.85	8.85	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PARKS: REPAIRS 388983 SERVICE KIT	08/28/2024	21.99	21.99	09/10/2024	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
153	COLLBRAN SUPPLY	STMT 082824	CNL MATERIALS	08/28/2024	1,427.12	1,427.12	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: OPERATING EQUIPMENT MILWAUK	08/28/2024	229.99	229.99	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: OP EQUIPMENT RETURN MILWAUK	08/28/2024	229.99-	229.99-	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS K89178 LUMBER	08/28/2024	32.94	32.94	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS K89180 HARDWARE	08/28/2024	9.99	9.99	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: SUPPLIES K89186 HARDWARE	08/28/2024	7.20	7.20	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS 389236 PLYWOOD	08/28/2024	64.98	64.98	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	CNL BUILDING MATERIALS 389249	08/28/2024	161.08	161.08	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS 389260 PAINTING SUPPLI	08/28/2024	9.99	9.99	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	CNL BUILDING 389268	08/28/2024	68.98	68.98	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	CNL BUILDING MATERIALS 389366	08/28/2024	11.98	11.98	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS 389575 PRUNER AND PAT	08/28/2024	56.98	56.98	09/10/2024	
153	COLLBRAN SUPPLY	STMT 082824	PW: REPAIRS 389800 HARDWARE	08/28/2024	4.99	4.99	09/10/2024	
Total COLLBRAN SUPPLY:					2,497.34	2,497.34		
COLORADO ANALYTICAL LABORATORIES								
846	COLORADO ANALYTICAL LABORATOR	240807076	WATER: TESTING	08/14/2024	138.00	138.00	09/03/2024	
Total COLORADO ANALYTICAL LABORATORIES:					138.00	138.00		
CUSTOMER REFUNDS								
396	CUSTOMER REFUNDS	DEPOSIT REF	REFUND	09/06/2024	50.00	50.00	09/10/2024	
396	CUSTOMER REFUNDS	DEPOSIT REF	REFUND	09/06/2024	2.36	2.36	09/10/2024	
396	CUSTOMER REFUNDS	DEPOSIT REF	REFUND	09/06/2024	50.00	50.00	09/10/2024	
396	CUSTOMER REFUNDS	DEPOSIT REF	REFUND	09/06/2024	2.36	2.36	09/10/2024	
Total CUSTOMER REFUNDS:					104.72	104.72		
GRANDE RIVER ENVIRONMENTAL								
823	GRANDE RIVER ENVIRONMENTAL	02548	AUDITORIUM: SAMPLING	09/04/2024	778.60	778.60	09/10/2024	
Total GRANDE RIVER ENVIRONMENTAL:					778.60	778.60		
IRONEDGE GROUP								
563	IRONEDGE GROUP	IEG-46580	ADMIN: COMPUTER NETWORKING SEP	09/01/2024	999.84	999.84	09/03/2024	
Total IRONEDGE GROUP:					999.84	999.84		
KARP, NEU, HANLON, P.C.								
478	KARP, NEU, HANLON, P.C.	49411	ADMIN: LEGAL SCHOOL WATERLINE AG	09/04/2024	220.00	220.00	09/10/2024	
478	KARP, NEU, HANLON, P.C.	49593	COURT: PROSECUTION AUGUST 2024	09/05/2024	412.50	412.50	09/10/2024	
478	KARP, NEU, HANLON, P.C.	49594	LEGAL: WATER AUGUST 2024	09/05/2024	535.00	535.00	09/10/2024	
Total KARP, NEU, HANLON, P.C.:					1,167.50	1,167.50		
KLJ ENGINEERING LLC								
784	KLJ ENGINEERING LLC	10212507	WATER: HWY 330 WATERLINE VALVE R	08/23/2024	66.20	66.20	09/03/2024	
784	KLJ ENGINEERING LLC	10212508	LAND USE: TERRELL PARK SUBDIVISIO	08/23/2024	2,443.00	2,443.00	09/03/2024	
784	KLJ ENGINEERING LLC	10212509	ADMIN: WATER/WASTEWATER SURVEY	08/23/2024	21,752.50	21,752.50	09/03/2024	
Total KLJ ENGINEERING LLC:					24,261.70	24,261.70		
LOCO INC.								
204	LOCO INC.	STMT 8614351	PW: FUEL	08/31/2024	1,047.50	1,047.50	09/10/2024	
204	LOCO INC.	STMT 8614351	FUEL TAX EXPENSE	08/31/2024	63.66	63.66	09/10/2024	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total LOCO INC.:					1,111.16	1,111.16		
MAIN STREET LIQUOR								
642	MAIN STREET LIQUOR	OKTOBERFES	ADMIN: EVENTS OKTOBERFEST 3 KEG	09/13/2024	570.00	570.00	09/18/2024	
Total MAIN STREET LIQUOR:					570.00	570.00		
MESA COUNTY								
278	MESA COUNTY	SO-003508	LAW ENFORCEMENT CONTRACT AUGU	09/10/2024	21,875.00	21,875.00	09/10/2024	
278	MESA COUNTY	SO-003508	LAW ENFORCEMENT CONTRACT SEPTE	09/10/2024	29,167.00	29,167.00	09/10/2024	
Total MESA COUNTY:					51,042.00	51,042.00		
MID-AMERICAN RESEARCH CHEMICAL								
269	MID-AMERICAN RESEARCH CHEMICA	0827497-IN	SEWER: FOAMING ROOT CONTROL	08/16/2024	504.00	504.00	09/10/2024	
Total MID-AMERICAN RESEARCH CHEMICAL:					504.00	504.00		
P.V. TIMES								
318	P.V. TIMES	0378	ADMIN: FULL PAGE AD 1 PER ISSUE FO	03/23/2024	2,208.00	2,208.00	09/03/2024	
Total P.V. TIMES:					2,208.00	2,208.00		
SNOW LINE SERVICES LLC								
717	SNOW LINE SERVICES LLC	ORC SERVICE	WATER/WASTEWATER SPLIT	08/31/2024	2,210.00	2,210.00	09/10/2024	
717	SNOW LINE SERVICES LLC	ORC SERVICE	WATER/WASTEWATER OPERATOR	08/31/2024	1,190.00	1,190.00	09/10/2024	
Total SNOW LINE SERVICES LLC:					3,400.00	3,400.00		
SOUTHWESTERN SYSTEMS								
591	SOUTHWESTERN SYSTEMS	203374	SEWER: 2024 PREVENTATIVE MAINTEN	08/14/2024	5,841.20	5,841.20	09/18/2024	
Total SOUTHWESTERN SYSTEMS:					5,841.20	5,841.20		
TERMINIX								
596	TERMINIX	278565	ADMIN: TOWN HALL MAINTENANCE	08/22/2024	55.00	55.00	09/03/2024	
Total TERMINIX:					55.00	55.00		
Town of Collbran Petty Cash								
711	Town of Collbran Petty Cash	RECONCILE 0	BALLOT BOX LOCKING WIRES	09/18/2024	31.78	31.78	09/18/2024	
711	Town of Collbran Petty Cash	RECONCILE 0	CASH SHORT 050324	09/18/2024	4.80	4.80	09/18/2024	
711	Town of Collbran Petty Cash	RECONCILE 0	POSTAGE RECORDS REQUEST	09/18/2024	9.96	9.96	09/18/2024	
711	Town of Collbran Petty Cash	RECONCILE 0	POSTAGE 091324	09/18/2024	50.82	50.82	09/18/2024	
711	Town of Collbran Petty Cash	RECONCILE 0	SUPPLIES 083124	09/18/2024	31.39	31.39	09/18/2024	
Total Town of Collbran Petty Cash:					128.75	128.75		
UNITED COMPANIES								
362	UNITED COMPANIES	1591509	PW: ASPHALT PATCH	08/22/2024	241.11	241.11	09/10/2024	
Total UNITED COMPANIES:					241.11	241.11		
WASKE PLUMBING AND HEATING LLC								
739	WASKE PLUMBING AND HEATING LLC	24-038	WATER: BACKFLOW PREVENTION TES	09/08/2024	3,800.00	3,800.00	09/10/2024	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total WASKE PLUMBING AND HEATING LLC:						3,800.00	3,800.00	
WILSON WILLIAMS FELLMAN DITTMAN								
857	WILSON WILLIAMS FELLMAN DITTMAN	882	LEGAL: OPTIMUS COMMUNICATIONS M	08/31/2024	790.50	790.50	09/03/2024	
857	WILSON WILLIAMS FELLMAN DITTMAN	882	LEGAL: GENERAL COUNSEL AUGUST 2	08/31/2024	1,228.50	1,228.50	09/03/2024	
857	WILSON WILLIAMS FELLMAN DITTMAN	882	LEGAL: PV SCHOOL WATERLINE	08/31/2024	1,618.50	1,618.50	09/03/2024	
Total WILSON WILLIAMS FELLMAN DITTMAN:						3,637.50	3,637.50	
Grand Totals:						184,490.46	184,490.46	

Report Criteria:

Including transaction count

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS - Debit Card Charges GVB (CD112)						
08/01/2024	1	McAlisters Deli - admin - dinner meeting br	10-00-4393	Travel & Reimburse	61.12	
08/06/2024	2	CenturyLink - PW Shop - telephone	10-30-4398	Utilities Public Works	59.28	
08/06/2024	3	CenturyLink - Town Hall - telephone	10-00-4398	Utilities	187.46	
08/06/2024	4	CenturyLink - Taxes, fees & surcharges	10-00-4355	License, Fees & Permits	27.70	
08/06/2024	5	CenturyLink - Sewer Plant - telephone	52-00-4398	Utilities Sewer	42.50	
08/06/2024	6	CenturyLink - Springs Pump Station - telep	51-00-4397	Utilities Springs Pump Station	42.50	
08/06/2024	7	CenturyLink - Water Plant - telephone	51-00-4398	Utilities Water	42.50	
08/06/2024	8	CenturyLink - WaterPlant - internet	51-00-4398	Utilities Water	59.94	
08/06/2024	9	CenturyLink - Water - taxes, fees & surchar	51-00-4355	License, Fees & Permits Water	13.85	
08/06/2024	10	CenturyLink - Sewer - taxes, fees & surcha	52-00-4355	License, Fees & Permits Sewer	4.62	
08/06/2024	11	Black Hills Energy - Auditorium	10-60-4398	Utilities Auditorium	13.97	
08/06/2024	12	Black Hills Energy - Shop	10-30-4398	Utilities Public Works	25.41	
08/06/2024	13	Black Hills Energy - Library	10-10-4398	Utilities Library	25.41	
08/06/2024	14	Black Hills Energy - Water Treatment	51-00-4398	Utilities Water	49.87	
08/06/2024	15	Black Hills Energy - Town Hall	10-00-4398	Utilities	28.71	
08/07/2024	16	Wristband.com - Admin events - Oktoberfe	10-00-4347	Town Events	124.00	
08/07/2024	17	Mesa County - water sampling	51-00-4353	Professional Water	75.00	
08/12/2024	18	Smartforce - Marshal software - to be refun	10-20-4348	Marshal - Computer and network	99.99	
08/14/2024	19	AT&T Premier - Admin - cell phone & hotsp	10-00-4398	Utilities	196.56	
08/14/2024	20	AT&T Premier - PW cell phone	10-30-4398	Utilities Public Works	46.29	
08/14/2024	21	AT&T Premier - PW cell phone	10-30-4398	Utilities Public Works	46.29	
08/14/2024	22	4Imprint - Admin - Oktoberfest cups	10-00-4347	Town Events	357.46	
08/15/2024	23	UPS - Water - Water Sampling shipping	51-00-4310	Postage & Freight Water	17.69	
08/19/2024	24	GVP - Springs Pump Station	51-00-4397	Utilities Springs Pump Station	498.81	
08/19/2024	25	GVP - Gandhi Park	10-50-4398	Utilities Parks	31.50	
08/19/2024	26	GVP - Water Plant	51-00-4398	Utilities Water	125.58	
08/19/2024	27	GVP - Sewer Plant	52-00-4398	Utilities Sewer	2,054.49	
08/19/2024	28	GVP - PV School Lift Station	52-01-4398	Utilities School Lift Station	56.42	
08/19/2024	29	GVP - Town Hall	10-00-4398	Utilities	182.27	
08/19/2024	30	GVP - Fairgrounds	10-54-4398	Utilities Fairgrounds	113.81	
08/19/2024	31	GVP - Plateau Creek Light	10-30-4397	Utilities Street Lights	36.71	
08/19/2024	32	GVP - Library	10-10-4398	Utilities Library	147.46	
08/19/2024	33	GVP - Auditorium	10-60-4398	Utilities Auditorium	33.10	
08/19/2024	34	GVP - Public Works Shop	10-30-4398	Utilities Public Works	104.49	
08/19/2024	35	GVP- Gandhi Park CNL	10-08-4398	Utilities - BB	31.50	
08/19/2024	36	GVP - Terrell Park	10-50-4397	Utilities Terrell Park	34.19	
08/19/2024	37	GVP - Street Lights	10-30-4397	Utilities Street Lights	330.15	
08/19/2024	38	GVP - Terrell PK Yard Lights	10-50-4397	Utilities Terrell Park	21.82	
08/19/2024	39	GVP - Spring Streets Lights	10-30-4397	Utilities Street Lights	21.82	
08/19/2024	40	GVP- Gandhi Park Pumphouse	51-00-4398	Utilities Water	158.39	
08/21/2024	41	Amazon - admin - chargers and cables	10-00-4314	Operating Supplies	110.41	
08/21/2024	42	Republic Services - trash disposal -PW	10-30-4398	Utilities Public Works	276.69	
08/21/2024	43	Amazon - admin - Trustee logo shirts	10-00-4343	Work Attire	53.96	
08/22/2024	44	Office Depot - admin - copy paper	10-00-4311	Office Supplies	38.01	
08/23/2024	45	Amazon - water treatment - printer ink	51-00-4314	Operating Supplies Water -Dist	105.37	
08/23/2024	46	Amazon - admin - door chime	10-00-4314	Operating Supplies	32.26	
08/26/2024	47	Civics Plus - Code - added charge for resol	10-00-4338	Dues & Subscriptions	350.00	
08/26/2024	48	Town of Collbran - Water - Mothers Park	10-50-4398	Utilities Parks	385.23	
08/26/2024	49	Town of Collbran - Water-Sewer - Town Ha	10-00-4398	Utilities	75.27	
08/26/2024	50	Town of Collbran -Water-Sewer - Collbran	10-10-4398	Utilities Library	55.79	
08/26/2024	51	Town of Collbran - Water-Sewer - Terrell P	10-50-4397	Utilities Terrell Park	54.22	
08/26/2024	52	Town of Collbran Water-Sewer - Terrell Pa	10-50-4397	Utilities Terrell Park	2,156.98	
08/26/2024	53	Town of Collbran -Water-Sewer - Fairgroun	10-54-4398	Utilities Fairgrounds	910.13	

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS - Debit Card Charges GVB (CD112) (continued)						
08/26/2024	54	Town of Collbran -Water-Sewer -Auditoriu	10-60-4398	Utilities Auditorium	50.79	
08/26/2024	55	Town of Collbran - Water -Lilac Park	10-50-4398	Utilities Parks	373.31	
08/26/2024	56	Town of Collbran -Water - Women's Memo	10-50-4398	Utilities Parks	12.29	
08/26/2024	57	Town of Collbran Water-Sewer - Public Wo	10-30-4398	Utilities Public Works	62.80	
08/26/2024	58	Town of Collbran - Water - Gandi Park pu	51-00-4398	Utilities Water	12.30	
08/27/2024	59	Terminix - Town hall - maintenance	10-00-4366	Repairs & Maintenance	45.00	
08/27/2024	60	Mountain State Event rentals - admin - Co	10-00-4347	Town Events	1,013.73	
08/31/2024	61	August debit card charges	01-00-1025	GVB - Debit Card	.00	11,805.17-
Total CASH DISBURSEMENTS - Debit Card Charges GVB (CD112):					<u>11,805.17</u>	<u>11,805.17-</u>
References: 61 Transactions: 61						
Total 824:					<u>11,805.17</u>	<u>11,805.17-</u>
Grand Totals:					<u>11,805.17</u>	<u>11,805.17-</u>

Report Criteria:

Includes the following check types:
 Manual, Payroll, Supplemental, Termination, Transmittal
 Includes unprinted checks

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Description	GL Account	Amount
08/31/2024	PC	09/06/2024	1556	Hammet, Lorrie	144		01-00-1024	284.72-
08/31/2024	PC	09/06/2024	2024003	Adams, Jenni L.	141		01-00-1024	918.05-
08/31/2024	PC	09/06/2024	2024003	Distel, Karla Jean	129		01-00-1024	891.97-
08/31/2024	PC	09/06/2024	2024003	Matarozzo, Melonie A.	123		01-00-1024	2,625.90-
08/31/2024	PC	09/06/2024	2024003	Nichols, Michael A.	121		01-00-1024	1,815.85-
08/31/2024	PC	09/06/2024	2024003	Vig, Michael A.	142		01-00-1024	833.46-
08/31/2024	PC	09/06/2024	2024003	White, Rory C.	126		01-00-1024	1,347.36-
08/31/2024	CDPT	09/10/2024	4110852	CCOERA	8	Retirement CCOERA (taxed volunt	01-00-1024	2,513.60-
09/14/2024	PC	09/20/2024	1557	Evans, Matilda M.	139		01-00-1024	206.79-
09/14/2024	PC	09/20/2024	1558	Wilcox, Kendall W.	143		01-00-1024	263.13-
09/14/2024	PC	09/20/2024	1559	Winkleblack, Gary W.	145		01-00-1024	379.15-
09/14/2024	PC	09/20/2024	1560	Zentz, Lorraine C.	140		01-00-1024	206.79-
09/14/2024	PC	09/20/2024	2024003	Adams, Jenni L.	141		01-00-1024	976.27-
09/14/2024	PC	09/20/2024	2024003	Distel, Karla Jean	129		01-00-1024	891.97-
09/14/2024	PC	09/20/2024	2024003	Matarozzo, Melonie A.	123		01-00-1024	2,625.90-
09/14/2024	PC	09/20/2024	2024003	Mcbee, Lorrie Hammett	144		01-00-1024	389.89-
09/14/2024	PC	09/20/2024	2024003	Nichols, Michael A.	121		01-00-1024	1,810.41-
09/14/2024	PC	09/20/2024	2024003	Todd, Keith C.	112		01-00-1024	189.13-
09/14/2024	PC	09/20/2024	2024003	Vig, Michael A.	142		01-00-1024	1,125.34-
09/14/2024	PC	09/20/2024	2024003	White, Rory C.	126		01-00-1024	1,347.36-
09/14/2024	CDPT	09/24/2024	4110853	AFLAC	11	Supplemental Insurance C/SD Ins	01-00-1024	138.18-
09/14/2024	CDPT	09/24/2024	4110853	CCOERA	8	Retirement	01-00-1024	2,636.30-
09/14/2024	CDPT	09/24/2024	4110853	COLORADO EMPLOYEE BENEFI	15	Employer Paid Life Pay Period: 9/1	01-00-1024	7,776.46-
09/14/2024	CDPT	09/24/2024	4110853	EFTPS	13	tax deposit Federal Withholding Ta	01-00-1024	3,007.16-
Grand Totals:								35,201.14-
								<u>24</u>

PLATEAU VALLEY SCHOOL

56600 00-330
Collbran, CO 81624
Telephone: (970) 487-3547
Fax: (970) 487-3876

September 27, 2024

Town of Collbran Board of Trustees,

Please consider this an official letter of request by the Plateau Valley School District to waive the projected water tap fee of \$173,250 for the new school building construction project.

The waterline is a vital project within the scope of the new school building construction that will affect not only our school but also the entire community we serve. As we embark on our ambitious \$2.2 million dollar expense for the waterline project, we face a projected water tap fee of \$173,250. Given the expenses we are already incurring with the waterline project, we respectfully request that the Board of Trustees waive this fee. Our priority goal is to access water to our school building, and although our school site is annexed within the town boundaries that requires water services, our waterline project also serves to invest a substantial amount of funding into the town's infrastructure, which will ultimately yield significant benefits for our community.

This project is not just about the school district; it is about enhancing the quality of life for our town's existing residents and paving the way for the future. By extending the waterline, we will serve not only current community members but also facilitate the expansion of the town's services. Moreover, this initiative will bolster the performance of the town's existing water system, ensuring a reliable and efficient service for all. We believe our commitment to improving infrastructure aligns with the town's ability to serve its' citizens and future development.

The school district's financial commitment to the project thus far includes engineering/design fees, permitting costs, waterline materials, construction costs for over a mile of waterline, a 200,000-gallon water storage tank and the easement fees to private landowners. In light of these factors, we urge you to consider our request to waive the substantial cost of the water tap fee. We sincerely appreciate the partnership we have established through a collaborative effort for a DOLA grant opportunity through the town of Collbran. Together, we can ensure that every dollar we spend moving forward supports our community and children's future.

Thank you for your time and ongoing commitment to our community and the Plateau Valley School District.

Sincerely,

Trevor J. Long
Superintendent
Plateau Valley School District 50

To: Board of Trustees

From: Melonie Matarozzo, Town Administrator and Karla Distel, Finance Director

Date: October 1, 2024

Re: Request for tap fee waiver from Plateau Valley Schools

As discussed in your September 24, 2024, work session and by a formal letter dated September 27, 2024, the Plateau Valley School District has requested a full waiver of all water tap fees for the new school building construction project. Per your request to have additional information and background before making a determination on the waiver, we provide the following:

The Water and Sewer Enterprise Funds

Enterprise Funds are a governmental accounting methodology for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Enterprise funds are considered major funds of the entity because of community interests in the activities and sources of funding supporting these operations.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenues of the Town are charges for water and sewer fees. Operating expenses for the enterprise funds include purchased services, utilities, repairs and maintenance, supplies, insurance and depreciation cost. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Grants, tap fees and debt service are examples of nonoperating revenues and expenses.

The Town has two enterprise funds, the Water Fund and the Sewer Fund, which account for all operations of the Town's water and sewer services and are primarily financed by user charges.

The Purpose of Tap Fees

Tap fees are one-time charges assessed to new development to pay for facility and infrastructure installation and improvements necessary to serve the needs of that new development. They may also be charged to existing customers that require an increase in

capacity. The philosophy behind tap fees is that the costs of incremental capacity are borne by those who require it, or growth pays for growth. The Town’s tap fees are codified in the Collbran Municipal Code, Article 34.12 Water and Sewer Tap Fees (copy attached). Our code uses *EQRs, or equivalent residential unit*, as the standard of measurement for calculating water and sewer tap fees.

Calculation of School District Tap Fee

Section 34.12.060 outlines the methodology for classifying all applicants for service into an EQR, and specifically the EQRs applicable to schools. For purposes of this analysis, we have considered two calculations of size: one based on current/recent enrollment of about 264 students and teachers and one at full capacity of 550 students and teachers.

Base tap fee	\$ 4,500.00	EQRs		Tap Fees		
2) Schools		Calcuated on 264	Calcuated on 550	Calcuated on 250	Calcuated on 536	Difference
a. Without gyms, cafeterias or showers (per 50 potential students and staff)	2					
b. With gyms, cafeterias and showers (per 50 potential students and staff)	3.5	18.5	38.5	\$ 83,160	\$ 173,250	\$ 90,090
c. With cafeteria but without gyms or showers (per 50 potential students and staff)	3					
d. Boarding school (per student)	0.3					

Further, section 34-12-100 provides that each EQR has an allowable use of 350 gallons per day or 10,500 per month. Therefore, the allowable consumption at 264 students is 194,040 gallons per month and at 550 students is 404,250 gallons per month.

The school district’s Preliminary Engineering Report, prepared by West Water Engineering in January 2024 reports current average usage of 2,661 gallons/per day, or 79,830 gallons per month. At maximum population, West Water projects demand of 5,896 gallons per day, or 176,880 per month. These projected consumptions fall well within the allowances of 34-12-100, so no adjustment to the EQRs for consumption is required.

Projected Monthly Water billing for School

All classes of water within Town limits are charged according to the same rate structure:

Base Customer charge: \$12.29

Tier 1 Water Rate: \$6.76/1,000 gallons or part thereof, of water use/month from 0 to 6,000 gallons per unit.

Tier 2 Water Rate: \$7.67/1,000 gallons or part thereof, of water use/month from 6,001 to 12,000 gallons per unit.

Tier 3 Water Rate: \$8.78/1,000 gallons or part thereof, of water use/month from 12,001 or more gallons per unit.

Based on the estimate of 79,830 gallons at the low-end enrollment and 176,880 gallons at high end, the School will likely hit the tier 3 level each month. We can estimate the monthly bill, at current rates, using 79,830 and 176,880 as follows:

At current rates - water		Calcuated on 264	Calcuated on 550
Base Rate	12.29	\$ 12.29	\$ 12.29
Tier 1 \$6.76/1,000 gallons 1-6,000	\$6.76	\$ 40.56	\$ 40.56
Tier 2 - \$7.67/1,000 gallons 6,001-12,000	\$7.67	\$ 46.02	\$ 46.02
Tier 3 - \$8.78/1,000 gallons 12,001+	\$8.78	\$ 595.55	\$ 1,447.65
Total water bill (estimated)		\$ 694.42	\$ 1,546.52

The actual billed amount will be based on metered consumption and at the current rate, which are regularly adjusted, but this gives an estimate of the monthly billing.

School Sewer Lift Station

The School has a lift station which collects the sewage from the school site and pumps it back to the Town's wastewater treatment facility. Sewer tap fees were addressed in a 1999 settlement agreement which established the tap fee ceiling at 676 students. Unless capacity exceeds the 676, no additional sewer tap fees are to be collected. The monthly sewer billing can be estimated as follows:

At current rates - sewer		Calcuated on 264	Calcuated on 550
Base Rate \$13.31	\$13.31	\$ 13.31	\$ 13.31
Tier 1 - \$24.48/unit, up to 10,000 gallons of monthly water use per unit	\$24.84	\$ 24.84	\$ 24.84
Tier 2 - \$7.21/1,000 gallons for water use/month over 10,000 gallons	7.21/1,000	\$ 503.47	\$1,203.20
Total sewer bill (estimated)		\$ 541.62	\$1,241.35

Comparable Data from the Job Corps

The Collbran Job Corps is, pursuant to an agreement from 2010, being billed for two water accounts. Job Corp water consumption typically ranges from 350,000 to 550,000 gallons per month, likely due to the 24/7/365 nature of the operation and the fact that the Corp uses town water for watering fields and landscaping. The Job Corps has one sewer tap.

School District Tap Fee Waiver Request – Considerations

The Board may wish to consider the following when deciding on the tap fee waiver request:

- Waivers set a precedent for future requests
- As noted above, tap fees are assessed to new development to pay for facility and infrastructure installation and improvements necessary to serve the needs of that new development. Future expansion and upgrades of the remaining water infrastructure (the water treatment plant and distribution piping) will need to be based upon full buildout of the school.
- Additionally, while the new investment in the waterline and tank will be funded by the school and, hopefully, grant funds, once that infrastructure is connected to the Town water system, the Town will need to plan and budget for repair and replacement of the infrastructure into perpetuity.
- Over the last seven years, water user fees average about \$215,000 and operating expenses average about \$125,000. This leaves about \$90,000 per year for major projects and unanticipated repairs.
- If the Town were to undertake a major replacement and upgrade of the water treatment and distribution system to address aging infrastructure, it is unlikely that it could be funded out of current reserves. Typically, most towns utilize a combination of grants and loans to fund these types of multi-million projects.
- The reserves available in the water fund at 12/31/23 are \$661,699.

- Some entities, when waiving a fee for an enterprise fund, will backfill that fee with a contribution from the town's general fund. This preserves the financial stability of the enterprise fund. The unrestricted fund balance in the General Fund at 12/31/23 is \$3,376,929.

Therefore, the Board may wish to consider any of the following options regarding the request for waiver of tap fees from the school:

Option A – Determine that the full EQR of 38.5 (550 students/faculty) or \$173,250 should be applied to the project but waive the entire fee with no backfill from Town General fund.

Pros: Shows strong support and recognizes the School contribution to the project, shows consistency with EQR calculation methodology in Code

Cons: May set a precedent for future waivers, underfunds the Water Enterprise fund

Option B – Determine that the partial EQR of 18.5 (264 students/faculty) or \$83,160 should be applied to the project but waive the fee with no backfill from Town General Fund.

Pros: Shows strong support and recognizes the School's contribution to the project

Cons: May be inconsistent with EQR calculation methodology in Code, may set a precedent for future waivers, underfunds the Water Enterprise fund

Option C – Determine that the full EQR of 38.5 (550 students/faculty) or \$173,250 should be applied to the project but waive the entire fee and backfill from Town General fund.

Pros: Shows strong support and recognizes the School's contribution to the project, shows consistency with EQR calculation methodology in Code, funds the Water Enterprise, DOLA would consider the \$173,250 as a match for the project which would make the grant application more competitive.

Cons: May set a precedent for future waivers, reduces ability to fund General Fund projects

Option D – Determine that the partial EQR of 18.5 (264 students/faculty) or \$83,160 should be applied to the project but waive the fee and backfill from Town General Fund.

Pros: Shows strong support for School project, funds the Water Enterprise, DOLA would consider the \$83,160 as a match for the project which would make the grant application more competitive.

Cons: May be inconsistent with EQR calculation methodology in Code, may set a precedent for future waivers, underfunds the Water Enterprise fund

Option E – Determine that the full EQR of 38.5 (550 students/faculty) or \$173,250 should be applied to the project with the School paying for 18.5 EQRs based on current enrollment and backfill the remaining \$90,090 from Town General Fund.

Pros: Assesses the school project at current enrollment, fully funds the Water Enterprise, DOLA would consider the \$90,090 as a match for the project which would make the grant application more competitive.

Cons: Does not meet the School’s full request, may set a precedent for future

Option F – Determine that the full EQR of 38.5 (550 students/faculty) or \$173,250 should be applied to the project *at full buildout* with the School paying for 18.5 EQRs or \$83,160 now based on current enrollment. Include language in the IGA that provides for a regular (3 or 5-year reassessment) of enrollment for additional EQR collections.

Pros: Assesses the school project at full enrollment but only collects based on current enrollment

Cons: Does not meet the School’s full request, will require more administrative effort from Town and School staff, attorneys and future boards, does not fully fund the water fund at this time, no matching funds for DOLA competitiveness.

Tap Fees – In-Town versus out-of-Town:

Finally, during our research into this topic, we discovered a discrepancy between the Municipal Code and the water and sewer tap applications we have in our files. Per the Code **Section 34.12.070 Water Tap Fees** “The fee for each EQR as determined pursuant to CTC 34.12.060 shall be in the amount established by resolution where both the tap and all points of consumption are within the corporate limits of the Town, and 200 percent of the applicable in-Town rate where the tap or any point of consumption is outside the corporate limits of the Town.” The 200 percent multiplier also applies to sewer taps. Our water and

sewer application forms make no mention of the higher out-of-town rates and thus in our discussions with the School District, we quoted the in-town tap rate of \$4,500 rather than \$9,000 and that is what they have been using in easement discussions with the landowners. There was an out-of-town tap charged \$4,500 in July of 2022, and we recently (August 2024) accepted an application for out-of-town water and sewer taps and only collected \$4,500 for each and we also quoted \$4,500 as the tap fee for three potential taps for a developer of a property near CedarCrest Lane. The Terrell Park subdivision taps are all in the Town limits, so they would be subject to the in-town rate of \$4,500 and thus they were properly quoted the in-town rate. One out-of-town tap sewer tap in 2016 was properly charged the correct \$9,000.

We deeply regret this mistake, and we will adjust all of our records and applications going forward. To mitigate the situation and to hold the property owners and the School district harmless (as they negotiate with the easement owners along the waterline), we suggest the following:

We propose that we determine the number of out-of-town parties who were quoted the incorrect tap fee and that the Town reserve an amount equal to cover those additional tap fees in the General Fund. At this point we believe it is five landowners along the school waterline, and the three developer taps near CedarCrest Lane or a total of eight properties at \$4,500, or \$36,000. If and when any of those impacted parties apply for a tap, we will bring to you a variance request to charge them the quoted \$4,500 and pay the remaining \$4,500 from the General Fund reservation. We propose that this grace period expire at 12/31/2029, at which time those landowners will be required to pay the full \$9,000 (or the fee in place at that time) without any offset from the Town. This is only for these specific parties and will not generally apply to any other out-of-town tap fees, since they will be quoted the correct fee going forward. For the August 2024 water and sewer taps and the July 2022 sewer tap, we propose the Town transfer \$9,000 to sewer and \$4,500 to water from the general fund to hold the water and sewer funds harmless.

34.12.060 EQR Schedule Classifications

All applicants for service from the Town's water and/or sewer systems shall be assigned an EQR value based on the following schedule. The Town reserves the right to classify and reclassify establishments and to change EQR values assigned to use classifications as the needs of the Town require.

<i>Class of Use</i>	<i>EQR Value</i>
(a) Residential classifications	
(1) Single-family residential units	
Single-family homes, individually billed mobile homes, mobile homes on single lots and mobile homes established as permanent residences (no more than 1 kitchen permit), including up to 4 bedrooms and up to 5,000 square feet of irrigated green space	1.00
a. For additional irrigated green space, such as lawns and gardens, see (d)(1) below.	
b. For irrigation of common areas or parks in subdivisions of single-family residential units, see (d)(2) below.	
c. For each additional bedroom (above 4)	0.15
Note: Swimming pools, hot tubs and spas are additional, per (d)(3) below.	
Guesthouses, accessory dwelling units, separate apartments attached to single-family residential units, and other separate residential units associated with single-family residential units and containing their own separate kitchen, use multifamily residential unit calcification below	See (a)(3) below
(2) Duplexes. Residential structures composed of 2 single-family residential units of substantially the same square footage and number of bedrooms, including up to 4 bedrooms, per unit.	1.00
a. For irrigated green space, such as lawns and gardens, see (d)(1) below.	
b. For irrigation of common areas or parks in subdivisions of duplexes, see (d)(2) below.	
c. For each additional bedroom (above 4), per unit	0.15
Note: Rental privileges of all kinds are not included in the above values. Only 1 kitchen is permitted in each single-family unit and in each half of a duplex. If a residence has more than 1 kitchen, then additional EQR values should be assigned in accordance with the values given for multifamily residential units. Swimming pools, hot tubs and spas are additional per (d) below.	
(3) Multifamily residential units	
Apartments, condominiums, townhouses and similar facilities in the same complex, and small cabins in courts not associated with motels	
Note: Values exclude more than 1 kitchen per unit. Swimming pools, hot tubs and spas are additional. Values include common laundry facilities or individual laundry hook-ups.	

a. Up to 4 bedrooms per unit	1.00
b. Each additional bedroom	0.15
c. For irrigated green space, such as lawns and lawns and gardens, see (d) below.	
(4) Transient residential units	
Hotels, motels, mobile home parks, dormitories, recreational vehicle parks, short-term rental units in residences, bed and breakfast establishments and similar facilities.	
Note: Values include laundry and kitchen facilities in mobile homes; otherwise, laundry facilities, central kitchen facilities and swimming pools, hot tubs and spas are additional. Room counts shall include rooms furnished to employees. Values for recreational vehicle parks include central bathhouse facility, but not laundry, retail or restaurant spaces.	
a. Manager's unit, use multifamily or single-family residential unit classification as applicable (per unit).	See (a)(1) and (3) above
b. Motels, hotels and rooming houses without kitchen facilities	
i. Rooms having not more than 2 beds (per rental unit)	0.30
ii. Rooms having more than 2 beds per rental unit (per additional bed)	0.15
c. Motels with kitchen facilities	
i. Per bed	0.40
d. Mobile home parks and manufactured housing (per each available space or per living unit)	1.0
e. Dormitories without cooking facilities (per each rental bed)	0.35
f. Recreational vehicle parks (spaces filled by recreational vehicles on a year-round basis shall be evaluated under the "mobile home park" category)	
i. Camping or vehicle spaces (per space)	1.00
ii. Camper dump station	By special review
g. Add for central laundry facilities (per washing machine or available hookup)	1.00
h. For irrigated green space, such as lawns and garden, see (d) below.	
(b) Commercial classifications	
(1) Restaurants and bars	
a. Conventional sit-down restaurants (per 10 seats)	0.70
b. Fast food restaurant (per 10 seats)	1.20
c. Bar seats (per 10 spaces)	0.50
(2) Laundromats	
a. Per washing machine	1.00

(3) Service Stations	
a. Per fuel nozzle	1.00
b. Per food/retail/office sales (per 1,000 s.f.)	0.50
(4) Car Washes	
a. For each bay/rack where cars can be washed	
i. Manual bay	3.0
ii. Automatic bay	15.0
Note: Car washes that recycle water shall be evaluated by special review based upon 1 EQR per 350 GPD of potential usage for both water and sewer. Car washes that are part of a larger service station may, at the Town's discretion, be required to install a submeter to measure water use at the car wash separately	
(5) General office buildings (per 1,000 s.f.)	0.30
(6) Medical office buildings (per 1,000 s.f.)	1.50
(7) Retail/department buildings (per 1,000 s.f.)	0.50
(8) Warehouse/industrial buildings/automotive repair (per 1,000 s.f.)	0.30
Note: Where 1 site has multiple uses such as a contractor office, which has office uses and warehouse or vehicle repair uses, each different use should be classified separately	
(9) Grocery stores (per 1,000 s.f.)	0.30
(10) Mini storage facilities	
a. Manager's office (per 1,000 s.f.)	0.35
b. Storage space (per 1,000 s.f.)	0.35
(11) Theaters	
a. Per 25 seats	0.60
(12) Irrigated green space. For irrigated green space, such as lawns and gardens, see (d) below for commercial uses	
(13) Commercial establishments, which use Town water for process water, shall be assessed an additional 1 EQR per 350 gal/day of actual water use	
(14) Barber/beauty shops	
a. Per chair	0.30
(15) Airport facilities	By special review
(16) Athletic club (per 1,000 s.f.)	2.00
(17) Vet clinic (per 1,000 s.f.)	1.50
(18) Hospital (per bed space)	0.70
(Office space/medical offices/warehouse space shall be classified under each specific category under this schedule as additional EQRs)	

(c) Church and school classifications	
(1) Churches (per 100 seats; rectories or other living areas are additional)	1.00
(2) Schools	
a. Without gyms, cafeterias or showers (per 50 potential students and staff)	2.00
b. With gyms, cafeterias and showers (per 50 potential students and staff)	3.50
c. With cafeteria but without gyms or showers (per 50 potential students and staff)	3.00
d. Boarding school (per student)	0.30
Note: Swimming pools, hot tubs, spas and similar facilities are additional	
(3) Irrigated green space. For irrigated green space such as lawns and gardens, see (d) below.	
(d) Special classifications	
(1) Irrigated green space	
a. Single-family residential units and all commercial classifications (including associated secondary residential units), duplexes and multifamily residential units shall be allowed 5,000 square feet of irrigated green space for each 1.0 EQR otherwise calculated under this Schedule	
b. For each additional 1,000 square feet or fraction thereof of irrigated green space above the allowed amount, add for water EQR only	0.15
(2) Common areas, parks and vacant lands. (For each 1,000 square feet, or fraction thereof, of irrigated green space) water EQR only	0.15
(3) Swimming pools, hot tubs, spas. Separate buildings which house swimming pools or hot tubs, and which are not covered by any other classification in this Schedule, shall be evaluated under Section (b)(16) above, as well as the following:	
a. Hot tubs and spas, greater than 500 gallons	0.20 per 500 gallons
b. Hot tubs and spas, less than 500 gallons	0.10
(4) Unclassified uses. For any water use or water-using structure or appliance not otherwise covered by this schedule, the Town shall determine the EQR value on a case-by-case basis according to anticipated water use and consumption.	

(Code 1994, § 9.14.060)

HISTORY

Adopted by Ord. [02 Series of 2023](#) on 12/5/2023

34.12.070 Water Tap Fees

- (a) Rates for Town water tap fees are based on the EQR value assigned to the water user applying the EQR schedule contained in CTC 34.12.060. The fee for each EQR as determined pursuant to CTC 34.12.060 shall be in the amount established by resolution where both the tap and all points of consumption are within the corporate limits of the Town, and 200 percent of the applicable in-Town rate where the tap or any point of consumption is outside the corporate limits of the Town.
- (b) If actual water consumption exceeds the maximum permissible annual demand for the applicable EQR classification, an additional tap fee shall be calculated as provided in CTC 34.12.100.

(Code 1994, § 9.14.070)

HISTORY

Adopted by Ord. [02 Series of 2023](#) on 12/5/2023

34.12.100 Review Of Service Levels And Fee

For purposes of computing and recomputing the number of EQR units attributable to a particular use and the assessment and collection of water and sewer tap fees in connection therewith, the Town shall have the following authority:

- (a) At any time, the Town may review actual water usage to determine if such actual usage is greater than that implied by the number of EQR units assessed to the user at the time application for water and/or sewer services was accepted. For this purpose, 350 gallons per day equals one EQR. Winter water use records may be utilized to review actual sewer usage, and water use records from any time of the year, at the Town's sole discretion, may be utilized to review actual water usage. If the Town finds greater actual water and/or sewer usage than that implied by the applicable EQR value, the user shall be assessed a greater number of EQR units to reflect the actual sewer usage. Any time the Town determines to evaluate or reevaluate the appropriate EQR value assessed to a particular user, it shall provide written notice to the user at the user's last known address.
- (b) Upon any recalculation and increase in the EQR value attributable to a user pursuant to the terms of this section, the user shall pay additional water and/or sewer tap fees for each additional EQR unit assessed to its use at the rates set forth in this chapter prior to the Town's issuance of any necessary permit or within 30 days of the increased assessment of EQR units, whichever occurs first.
- (c) Notwithstanding the general provisions of this chapter or the particular provisions of this section, nothing herein is intended automatically to modify, revise or amend the terms of any prior individualized assessment or agreement memorialized by a writing or reflected in the minutes, resolutions or ordinances of the Board of Trustees, nor shall it prevent such modification, revision or amendment at the sole discretion of the Board of Trustees.

(Code 1994, § 9.14.100)

HISTORY

Adopted by Ord. [02 Series of 2023](#) on 12/5/2023

TOWN OF COLLBRAN
Application for Water/Sewer Taps

Date of Application: _____

Name of Applicant: _____

Physical Address: _____

Mailing Address: _____

City, State, Zip: _____

Location of Property for which taps are requested:

Legal Description:

Type of Tap:

- | | | | |
|--------------------------------|----------------------------------|--------------------------------------|---|
| <input type="checkbox"/> Water | <input type="checkbox"/> In Town | <input type="checkbox"/> Out of Town | <input type="checkbox"/> \$4500.00 Fee Included |
| <input type="checkbox"/> Sewer | <input type="checkbox"/> In Town | <input type="checkbox"/> Out of Town | <input type="checkbox"/> \$4500.00 Fee Included |

9.05.030 Installation, maintenance, calibration and readings.

(a) All water meters, submeters required by the Town, and remote reading devices shall be furnished and installed by the Town at the expense of the owner of the premises served; and the Town shall retain ownership of such meters, submeters and remote readers. The Town shall perform all necessary maintenance and/or repair of meters, submeters and remote readers, including replacement thereof; provided, however, that the owner of the premises served shall be responsible for protecting the meters, submeters and remote readers against freezing and damage.

9.05.040 Installation and location of metering facilities.

(a) The owner or developer of each premises served or to be served by the water supply system of the Town shall provide and install sufficient and proper meter loops and other necessary facilities for the installation of a water meter. Such facilities shall be provided and installed at the expense of such owner or developer and in accordance with all applicable ordinances and rules and regulations of the Town. No meter shall be installed until such facilities have been inspected and approved by the Town.

Signature of Applicant

Date

FOR OFFICE USE ONLY

Fees Paid:

Water Sewer Both

Check Number: _____ Amount: _____ Date: _____

Location of Taps:

Approved

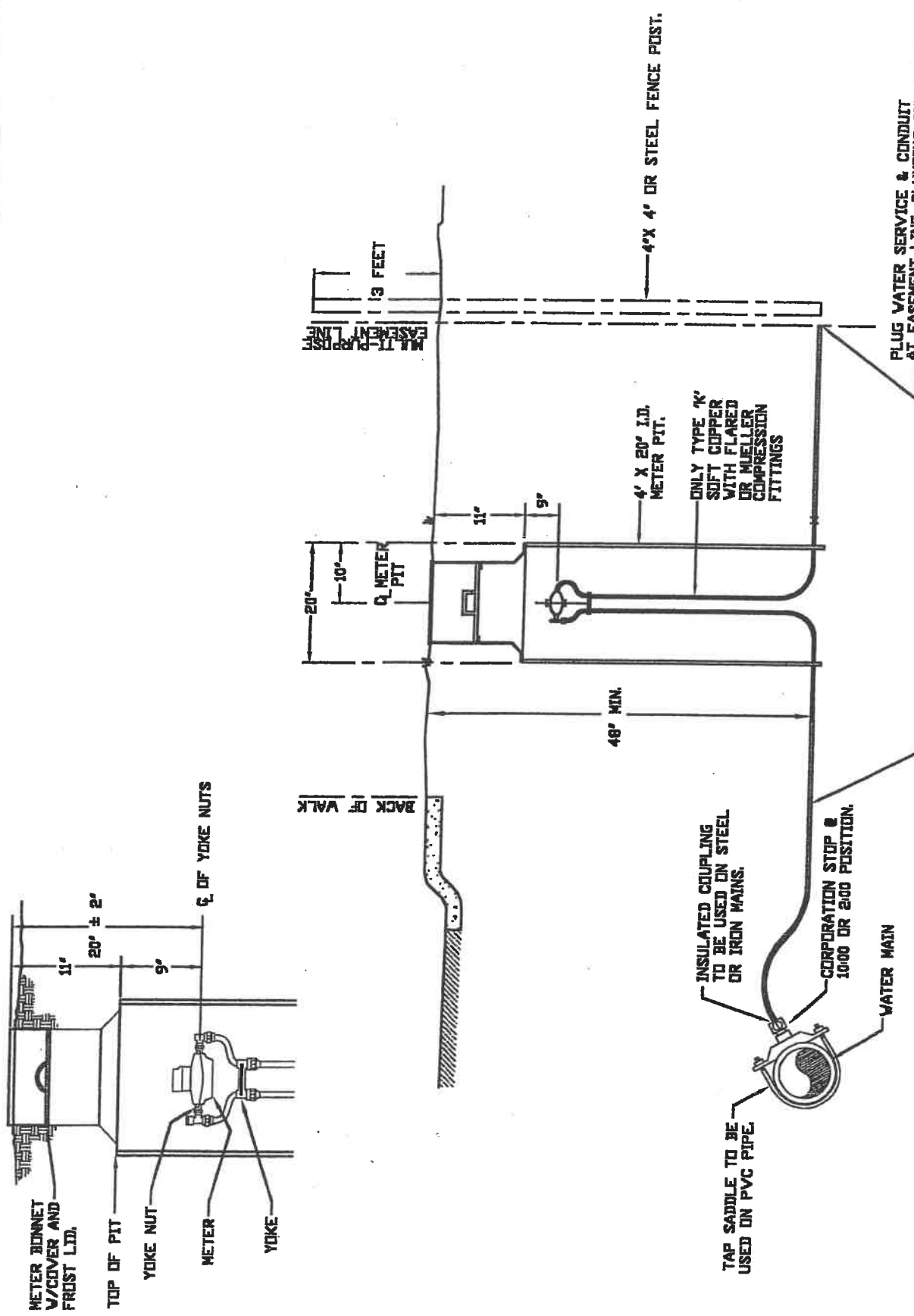
Approved with Conditions
(see attached letter)

Denied
(see attached letter)

TOWN OF COLLBRAN
Town Administrator

(Town Seal)

Date



PLUG WATER SERVICE & CONDUIT AT EASEMENT LINE, PLUMBING CONTRACTOR TO COMPLETE SERVICE TO RESIDENCE. NO PVC MALE ADAPTERS ALLOWED. MARK WITH 4" X 4" OR STEEL FENCE POST PAINTED BLUE. POST SHALL BE BURIED SO THAT 3 FEET EXTENDS ABOVE GRADE.

SERVICE PIPE SHALL BE TYPE K COPPER FROM MAIN THROUGH METER PIT.

INSULATED COUPLING TO BE USED ON STEEL OR IRON MAINS.

TAP SADDLE TO BE USED ON PVC PIPE.

CORPORATION STOP @ 10/00 OR 2/00 POSITION.

WATER MAIN

4" X 20" I.D. METER PIT.

ONLY TYPE 'K' SOFT COPPER WITH FLARED OR MUELLER COMPRESSION FITTINGS

4" X 4" OR STEEL FENCE POST.

13 FEET

EASEMENT LINE

Q. METER PIT

BACK OF WALK

48" MIN.

11"

9"

20" ± 2"

11"

9"

Q. OF YOKE NUTS

METER BONNET V/COVER AND FRUST LTD.

TOP OF PIT

YOKE NUT

METER

YOKE

WATER METER INSTALLATION / VERTICAL

Water Tap Fees
2006-Present

6/2008 - Satterfield, Doug	In Town	\$4,500
8/2009 - Lucas, Kerry	In town	\$4,500
10/2017 - 904 Spring St	In Town	\$4,500
8/2021 - Cloud, Richard	In town	\$4,500
2/2022 - Briardy, Tom	In Town	\$4,500
8/2024 - Schaeffer, Mike	Out of Town	\$4,500

Sewer Tap Fees
2006-Present

6/2008 - Satterfield, Doug	In Town	\$4,500
8/2009 - Lucas, Kerry	In town	\$4,500
7/2010 - Salamanca, Rosa	Out of Town	\$4,500
9/2016 - 15673 57.5 Rd	Out of Town	\$9,000
10/2017 - 904 Spring St	In Town	\$4,500
2/2022 - Briardy, Tom	In Town	\$4,500
7/2022 - 15776 Charles Ave	Out of Town	\$4,500
4/2023 - Wilson, Kyle	In Town	\$4,500
8/2024 - Schaeffer, Mike	Out of Town	\$4,500



Change Order

PROJECT: *(Name and address)*
Collbran Auditorium
102 Main St., Collbran, CO

CONTRACT INFORMATION:
Contract For: General Construction
Date: July 24, 2024

CHANGE ORDER INFORMATION:
Change Order Number: 001
Date: 9/20/2024

OWNER: *(Name and address)*
Town of Collbran
1010 High Street
Collbran, CO 81624

ARCHITECT: *(Name and address)*
Chamberlin Architects
437 Main Street
Grand Junction, CO 81501

CONTRACTOR: *(Name and address)*
Asset Engineering Limited
PO Box 4382
Grand Junction, CO 81502

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Change order to credit costs necessary to address asbestos abatement required in the contaminated areas of the auditorium. Funds for this work to pulled from construction contingency as documented in Contractor's COR5 dated 9/19/2024.

Total deduct: \$10,965.35

The original Contract Sum was	\$	1,372,867.56
The net change by previously authorized Change Orders	\$	0.00
The Contract Sum prior to this Change Order was	\$	1,372,867.56
The Contract Sum will be decreased by this Change Order in the amount of	\$	10,965.35
The new Contract Sum including this Change Order will be	\$	1,361,902.21

The Contract Time will be increased by twenty one (21) days.
The new date of Substantial Completion will be 2/21/2025

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Chamberlin Architects
ARCHITECT *(Firm name)*

Asset Engineering Limited
CONTRACTOR *(Firm name)*

Town of Collbran
OWNER *(Firm name)*

-See attached signatures page-
SIGNATURE

-See attached signatures page-
SIGNATURE

-See attached signatures page-
SIGNATURE

PRINTED NAME AND TITLE

Jane Pizem, CEO
PRINTED NAME AND TITLE

Melonic Matarozzo, Town Administrator
PRINTED NAME AND TITLE

DATE

9/20/2024
DATE

DATE

Signatures Page

Jane
Pizem

Digitally signed by: Jane Pizem
DN: CN = Jane Pizem email =
jane@assetengineering.net C =
US O = Asset Engineering
Limited
Date: 2024.09.20 09:31:14 -07'00'





Work Authorization & Direction of Payment

This agreement (hereafter referred to as the "Contract") is entered into and between Town of Collbran (hereafter referred to as the "Customer") and Asbestos Professionals, LLC (hereafter referred to as "AP") from the date of execution.

Project Name: ASB ABATEMENT Project #: 24-0188

Address City State Zip: 102 Main Street Collbran, CO 81624

The customer hereby authorizes AP to mobilize, EMERGENCY seal-up services, abatement and / or remediation services on the property, building structure and/or contents located at the address (hereafter referred to as the "Job Site") above. The undersigned on this document (hereinafter referred to as the "Authorized Party"), hereby certifies that they are authorized to execute this agreement on behalf of the customer.

Customer agrees to provide full payment to AP for all rendered services pursuant to the execution of this contract; including but not limited to labor, materials, and equipment.

At the discretion of AP, a down payment may be assessed and required prior to the start of any services or work, including the submission of any required state permits. All balances after services have been rendered and completed are immediately due. The customer agrees that if any invoice amount for services are not paid when due, the balance amount due shall bear interest of 15% per annum, compounded monthly. Furthermore, customer understands and knowingly accepts that any expenses incurred to collect a debt, invoice, or balance due will be assessed to the customer. This includes but is not limited to collection costs, attorney's fees, court costs, and compensatory damages. The venue will be set at the discretion of AP.

The owner and / or Customer authorize the policy holder's insurance carrier, bank mortgage company and / or provider to pay AP directly for all services performed and / or add AP as an additional payee to the check.

Down Payment: \$ 5,482.68 Contract Amount: \$ 10,965.35
Insurance Company: N/A Insurance Claim No.: _____
Insurance Adjuster Name: _____ Insurance Phone No: _____

As required by the State of Colorado (CDPHE) and to be compliant to their required processes and procedures (Regulation No. 8 – Part B: 5 CCR 1001-10, Part B), AP is required to build containments and use tape, staples etc. The owner, customer or tenant agrees to remove cash, jewelry, firearms, collectibles, or any valuable items prior to the work being performed. AP is indemnified, held harmless and not responsible for any missing items or secondary damages that may occur from constructing or sealing the containment.

The amount of this contract is subject to change based on findings after the work has started, due to unforeseen items or issues. Any change to the scope of work or any additional costs must be approved in writing by both parties to this contract. However, due to the hazardous nature of asbestos, there may be instances where AP is legally required to perform additional work to render the premises safe. If such work is required by law, pre-approval is not required and the customer agrees that AP shall be entitled to at least an amount equal to its materials costs and labor costs plus an additional 15% for any change order not agreed upon, which is in fact deemed necessary for the completion of the scope of work. AP is held and bound to perform under all applicable laws and regulations.

DocuSigned by:
Signed: Melanie Matarozzo Date: _____
50641BCA64FF4FE Customer Signature

Signed by:
Signed: Susan Love Date: 9/18/2024
1A56416D108C48E1 Asbestos Professionals LLC Representative

"Go Green..... Help Us Keep Colorado's Air Clean"

Town of Collbran
Financial Statements and
Independent Auditor's Report
as of
December 31, 2023

Town of Collbran

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Town of Collbran, Colorado
P.O. Box 387
Collbran, Colorado 81624

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Collbran, Colorado, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Collbran, Colorado's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Collbran, Colorado, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Collbran, Colorado, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Collbran, Colorado's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Collbran, Colorado's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Collbran, Colorado's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Collbran, Colorado's basic financial statements. The budgetary comparison statements for the enterprise funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison statements for the enterprise funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Blair and Associates, P.C.

Cedaredge, Colorado
September 9, 2024

Town of Collbran, Colorado

Management's Discussion and Analysis (Unaudited)

December 31, 2023

The management of the Town of Collbran (the Town) presents the following discussion and analysis of the Town's financial performance to provide an overview of the Town's financial activities for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with the additional information furnished in our basic financial statements to better understand the financial position of the Town.

Financial Highlights

- The Town's government-wide revenue totaled \$2,611,159 in 2023 compared to \$1,949,256 in 2022. The Town's assets and deferred outflows exceeded its liabilities and deferred inflows by \$7,477,850 (net position) for the calendar year reported. Increase in net position in 2023 is \$1,364,681.
- Total net position is comprised of the following:
 - 1) Capital assets, net of related debt, of \$2,984,972 include property and equipment, net of accumulated depreciation.
 - 2) Net position of \$184,591 is restricted by constraints imposed from outside the Town such as debt covenants, grantors, laws, or regulations.
 - 3) The balance of unrestricted net position of \$4,308,287 represents the portion available to maintain the Town's continuing obligations to citizens and creditors.
- The Town had \$922,191 in expenses related to governmental activities; program specific charges for services, grants or operating contributions offset \$78,049 of these expenses. General revenues (primarily taxes) provided the remaining funding for these programs. The Town received \$752,323 in capital grants for capital asset investments, mostly for broadband infrastructure.
- The Town's governmental funds reported total ending fund balance of \$3,567,722 this year. This compares to the prior year ending fund balance of \$3,026,677 showing an increase of \$541,045 or 18%, during the current year.
- The Business-type Funds reported a net position of \$1,950,881 at December 31, 2023, an increase of \$56,760 from December 31, 2022.
- At the end of the current calendar year, unassigned fund balance for the General Fund was \$3,376,929 or 78% of 2024 budgeted General Fund expenditures and transfers out to other funds.
- Overall, the Town continues to maintain a strong financial position while leveraging grant dollars to make substantial investments in Town infrastructure.

The above financial highlights are explained in more detail in the “financial analysis” section of this document.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town’s basic financial statements. The Town’s basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements themselves.

The government-wide financial statements, fund financial statements and notes to the financial statements are discussed below.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town’s finances, in a manner similar to a private-sector business. They are prepared using the full accrual basis of accounting.

The Statement of Net Position presents information on all of the Town’s assets and liabilities (both short-term and long-term, if any), with the difference between the two reported as net position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. uncollected taxes and earned but unused vacation leave.)

Both government-wide financial statements distinguish functions of the town that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Town include general government, public safety, public works, municipal court, culture and recreation, and capital projects. The business-type activities of the Town include water and sewer.

The government-wide financial statements can be found on pages C1 and C2 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the conservation trust fund.

The basic governmental fund financial statements can be found on pages C3 through C6 of this report.

Proprietary funds. The Town maintains proprietary funds commonly known as enterprise funds and which report services for which fees are generally charged. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its water and sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the business-type services provided by the Town.

The basic proprietary fund financial statements can be found on pages C7 through C9 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found in Section D of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information. Schedules of Revenues and Expenditures – Budget and Actual for the General Fund and Conservation Trust Funds and required pension disclosures are part of the required supplemental information presented on pages E1 through E-5. Schedules of Revenues and Expenditures – Budget and Actual for the Water and Sewer Funds are presented immediately following the required supplemental information. They can be found on pages F1 through F2 of this report. The Local Highway Finance Report is included on pages G-1 through G-2.

Government-wide Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of the government's financial position. In the case of the Town, assets exceeded liabilities and deferred inflows by \$6,113,169 at December 31, 2023 and by \$5,406,032 at December 31, 2022.

The following summarizes the Town's net position at December 31:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 3,933,499	\$ 3,125,523	\$ 936,016	\$ 832,388	\$ 4,869,515	\$ 3,957,911
Capital assets, net of accumulated depreciation	<u>1,955,913</u>	<u>1,193,069</u>	<u>1,029,059</u>	<u>1,089,633</u>	<u>2,984,972</u>	<u>2,282,702</u>
Total assets	<u>5,889,412</u>	<u>4,318,592</u>	<u>1,965,075</u>	<u>1,922,021</u>	<u>7,854,487</u>	<u>6,240,613</u>
Deferred Outflows						
Deferred outflow of resources related to pension	<u>28,854</u>	<u>15,967</u>	<u>-</u>	<u>-</u>	<u>28,854</u>	<u>15,967</u>
Total deferred outflows	<u>28,854</u>	<u>15,967</u>	<u>-</u>	<u>-</u>	<u>28,854</u>	<u>15,967</u>
Current liabilities	62,560	47,970	14,194	27,900	76,754	75,870
Noncurrent liabilities	<u>26,999</u>	<u>25,505</u>	<u>-</u>	<u>-</u>	<u>26,999</u>	<u>25,505</u>
Total liabilities	<u>89,559</u>	<u>73,475</u>	<u>14,194</u>	<u>27,900</u>	<u>103,753</u>	<u>101,375</u>
Property taxes	20,977	22,119	-	-	20,977	22,119
Deferred contributions	-	-	-	-	-	-
Deferred inflows of resources related to lease	113,170	-	-	-	113,170	-
Deferred inflows of resources related to pensions	553	19,917	-	-	553	19,917
Unearned revenues	<u>167,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,038</u>	<u>-</u>
Total deferred inflows	<u>301,738</u>	<u>42,036</u>	<u>-</u>	<u>-</u>	<u>188,568</u>	<u>42,036</u>
Net position:						
Invested in capital assets, net of related debt	1,955,913	1,193,069	1,029,059	1,089,633	2,984,972	2,282,702
Restricted for recreation and culture	55,091	47,333	-	-	55,091	47,333
Restricted for emergencies	129,500	111,000	-	-	129,500	111,000
Unrestricted	<u>3,386,465</u>	<u>2,867,646</u>	<u>921,822</u>	<u>804,488</u>	<u>4,308,287</u>	<u>3,672,134</u>
Total net position	<u>\$ 5,526,969</u>	<u>\$ 4,219,048</u>	<u>\$ 1,950,881</u>	<u>\$ 1,894,121</u>	<u>\$ 7,477,850</u>	<u>\$ 6,113,169</u>

A significant portion of the Town's net position is reflected in the investment in capital assets (land, buildings, equipment, and infrastructure). The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Capital assets, net of accumulated depreciation, account for nearly 40% of the total net position as of both 12/31/2023 and 12/31/2022.

The following summarizes the change in the Town's net position for the year ended December 31:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
REVENUES:						
Program revenues:						
Charges for services/fees	\$ 38,846	\$ 36,661	\$ 352,652	\$ 329,662	\$ 391,498	\$ 366,323
Operating grants/contrib.	39,203	92,453	22,567	48,058	61,770	140,511
Capital grants/contrib.	752,323	164,905	4,500	13,500	756,823	178,405
General revenues:						
Taxes	1,249,852	1,215,512	-	-	1,249,852	1,215,512
Earnings on investments	133,495	44,212	-	-	133,495	44,212
Miscellaneous	<u>16,393</u>	<u>4,293</u>	<u>1,328</u>	<u>1,254</u>	<u>17,721</u>	<u>5,547</u>
Total revenues	<u>2,230,112</u>	<u>1,558,036</u>	<u>381,047</u>	<u>392,474</u>	<u>2,611,159</u>	<u>1,950,510</u>
EXPENSES:						
General government	322,235	363,086	-	-	322,235	363,086
Public safety	190,352	232,241	-	-	190,352	232,241
Public works	251,058	178,539	-	-	251,058	178,539
Municipal court	14,273	9,948	-	-	14,273	9,948
Culture and recreation	144,273	133,675	-	-	144,273	133,675
Water	-	-	181,870	180,523	181,870	180,523
Sewer	-	-	142,417	145,362	142,417	145,362
Interest on long-term debt	-	-	-	-	-	-
Total expenses	<u>922,191</u>	<u>917,489</u>	<u>324,287</u>	<u>325,885</u>	<u>1,246,478</u>	<u>1,243,374</u>
Change in net position	<u>1,307,921</u>	<u>640,547</u>	<u>56,760</u>	<u>66,589</u>	<u>1,364,681</u>	<u>707,136</u>
Net position January 1	<u>4,219,048</u>	<u>3,578,501</u>	<u>1,894,121</u>	<u>1,827,532</u>	<u>6,113,169</u>	<u>5,403,033</u>
Net position December 31	<u>\$ 5,526,969</u>	<u>\$ 4,219,048</u>	<u>\$ 1,950,881</u>	<u>\$ 1,894,121</u>	<u>\$ 7,477,850</u>	<u>\$ 6,113,169</u>

Governmental Revenues

The Town is heavily reliant on sales taxes to support governmental operations and capital. The Town’s share of Mesa County’s sales tax provided 74% of total governmental revenues and the Town sales tax provided 11%. Also, note that program revenues (excluding capital grants) cover only about 8% of governmental operating expenses. This means that sales taxes, by far, fund the largest share of the governmental activities. As a result, the general economy and the local business environment have a major impact on the Town’s revenue streams.

Governmental Functional Expenses

This table presents the cost of each of the Town’s programs, including the net costs (i.e., total cost less revenues generated by the activities, excluding capital grants). The net costs illustrate the financial burden that was placed on the Town’s taxpayers by each of these functions.

	Governmental Activities			2022 Net Cost	(Decrease) Increase	2021 Net Cost
	2023 Total Cost of Services	2023 Net Cost of Services	2023 Net Cost % of Total			
General government	\$ 322,235	\$ 286,685	34.0%	\$ 329,166	\$ (42,481)	\$ 258,045
Public safety	190,352	152,999	18.1%	141,779	11,220	197,684
Public works	251,058	251,058	29.7%	178,539	72,519	128,101
Municipal court	14,273	14,273	1.7%	9,948	4,325	11,759
Culture and recreation	144,273	139,127	16.5%	128,943	10,184	88,444
Total	\$ 922,191	\$ 844,142	100.0%	\$ 788,375	\$ 55,767	\$ 684,033

After reducing gross expenses by program revenues, general government function’s net costs are approximately 34% of the net cost of services, public safety totals just over 18%, public works is 30% and culture and recreation comprises about 17% of total net cost of services.

Financial Analysis of the Town’s Funds

As mentioned earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the resources available at the end of the year in comparison with upcoming financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year. The General Fund has a fund balance of \$3,512,631 at December 31, 2023, an increase of \$533,287 from December 31, 2022. The unassigned portion of the fund balance in the amount of \$3,376,929 is available for spending. Legally restricted fund balances in the General Fund (i.e., the reserved fund balances) includes \$129,500 set aside for emergency purposes (as per the requirements of TABOR) and \$6,202 represents inventories held for future consumption and does not represent available, spendable resources. The Conservation Trust Fund has

a fund balance of \$55,091 at December 31, 2023, an increase of \$7,758 from last year and all fund balance is restricted to future expenditures for recreation.

The total ending fund balances of governmental funds show an increase of \$541,045 or 18% above the prior year. This increase is primarily related to under-spending the 2022 budget by about 46%, mostly related to capital projects that were still under construction at the end of 2023. Sales tax collections were about 30% higher than originally budgeted. Interest earned on investments was significantly more than originally budgeted due to high interest rates.

Proprietary funds. The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Water Fund – The Water Fund has a net position of \$1,563,390 at 12/31/23, an increase of \$47,447 over last year. Only \$661,699 represents amounts available to spend for future expenses and system maintenance and replacement as the remainder is the investment in the water plant and infrastructure. Operating revenues were within 1% of budget, and operating expenses were about 65% less than the budgeted amount, primarily due to a delay in completing a capital project.

Sewer Fund – The Sewer Fund has a net position of \$387,491 at 12/31/23, an increase of \$9,313 compared to last year. The investment in the sewer treatment plant and collection infrastructure is \$127,368, leaving \$260,123 available to cover future expenses and system maintenance and replacement. Operating revenues were with 1% the budgeted amount and expenses were 68% of budget, primarily due to a capital project that was not undertaken in 2023.

Capital Assets

Capital assets. The Town's investment in capital assets for its governmental and business-type activities as of December 31, 2023, was \$2,984,972 (net of accumulated depreciation), an increase of \$702,270, net of depreciation over last year. Much of the increase in capital assets was the additional investment in the broadband middle-mile project. Depreciation expense for governmental and business-type activities in 2023 was \$196,149 and capital assets totaling \$898,418 were acquired in 2023.

Economic Factors and Next Year's Budget

As we head into 2024, the Town of Collbran remains in a solid financial position to continue to support the critical services that keep the community healthy, safe and well. For 2024, Town revenues are projected to be \$3,878,704 and expenditures are budgeted at \$5,022,138, which includes significant capital investments in broadband and utility infrastructure, along with the renovation of the historical Collbran Auditorium. In 2020, the Town completed a capital improvement plan and utility rate study, and recommendations from these plans will be used as guiding documents for the future. In 2024, the Town will be updating the Comprehensive Plan, which should help to clarify the Town's strategic vision and initiatives, providing guidance for future spending.

Contacting the Town's Financial Management

This financial report is intended to provide a general overview of the Town's finances, comply with finance-related laws and regulations, and demonstrate the Town's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Town's Finance Director at 1010 High Street, Collbran, CO 81624, or via email finance@townofcollbran.us .

Town of Collbran
Statement of Net Position
December 31, 2023

	<u>Governmental Activities</u>	<u>Business -Type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 3,552,817	\$ 893,650	\$ 4,446,467
Receivables, net			
Property taxes receivable	20,977	-	20,977
User Fee Receivable	-	23,225	23,225
Other Receivable	9,363	-	9,363
Due from other governments	228,938	19,141	248,079
Inventory	6,202	-	6,202
Lease receivable	115,202	-	115,202
Capital Assets, net	1,955,913	1,029,059	2,984,972
Total assets	<u>5,889,412</u>	<u>1,965,075</u>	<u>7,854,487</u>
DEFERRED OUTFLOWS			
Deferred outflow of resources related to pension	28,854	-	28,854
Total deferred outflows	<u>28,854</u>	<u>-</u>	<u>28,854</u>
LIABILITIES			
Accounts payable	12,358	7,434	19,792
Accrued expenses and deposits	50,202	6,760	56,962
Net pension liability	4,503	-	4,503
Compensated absences	22,496	-	22,496
Total liabilities	<u>89,559</u>	<u>14,194</u>	<u>103,753</u>
Deferred Inflows of Resources			
Deferred grant revenue	164,775	-	164,775
Property tax revenues	20,977	-	20,977
Other deferred revenues	2,263	-	2,263
Deferred inflows of resources related to lease	113,170	-	113,170
Deferred inflows of resources related to pension	553	-	553
Total Deferred Inflows of Resources	<u>301,738</u>	<u>-</u>	<u>301,738</u>
NET POSITION			
Invested in capital assets, net of related debt	1,955,913	1,029,059	2,984,972
Restricted for:			
Recreation and Culture	55,091	-	55,091
Emergencies	129,500	-	129,500
Unrestricted	3,386,465	921,822	4,308,287
Total net position	<u>\$ 5,526,969</u>	<u>\$ 1,950,881</u>	<u>\$ 7,477,850</u>

The accompanying notes are an integral part of this statement.

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**Town of Collbran
Statement of Activities
For the Year Ended December 31, 2023**

Functions/Programs					Net (Expense) Revenue and Changes in Net Position		
	Program Revenues				Primary Government		
	Expenses	Charges for Service and Fees	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 322,235	\$ 35,550	\$ -	\$ 740,635	\$ 453,950	\$ -	\$ 453,950
Public Safety	190,352	3,296	34,057	-	(152,999)	-	(152,999)
Public Works	251,058	-	-	-	(251,058)	-	(251,058)
Municipal Court	14,273	-	-	-	(14,273)	-	(14,273)
Culture and Recreation	144,273	-	5,146	11,688	(127,439)	-	(127,439)
Total governmental activities	922,191	38,846	39,203	752,323	(91,819)	-	(91,819)
Business-type activities:							
Water	181,870	206,020	22,567	-	-	46,717	46,717
Sewer	142,417	146,632	-	4,500	-	8,715	8,715
Total business-type activities	324,287	352,652	22,567	4,500	-	55,432	55,432
Total primary government	\$ 1,246,478	\$ 391,498	\$ 61,770	\$ 756,823	(91,819)	55,432	(36,387)
General Revenues							
Taxes:							
Property Taxes					20,130	-	20,130
Specific ownership					2,492	-	2,492
Sales Tax and Use Tax					1,179,584	-	1,179,584
Franchise Taxes					21,397	-	21,397
Highway Users Tax					13,681	-	13,681
Mineral Leasing tax					4,758	-	4,758
Road and Bridge Tax					365	-	365
Severance Tax					7,445	-	7,445
Investment earnings					133,495	-	133,495
Miscellaneous					16,393	1,328	17,721
Total General Revenues					1,399,740	1,328	1,401,068
Changes in Net Position					1,307,921	56,760	1,364,681
Net Position-January 1					4,219,048	1,894,121	6,113,169
Net Position-December 31					\$ 5,526,969	\$ 1,950,881	\$ 7,477,850

The accompanying notes are an integral part of this statement.

**Town of Collbran
Governmental Funds
Balance Sheet
December 31, 2023**

	General Fund	Conservation Trust Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 3,497,726	\$ 55,091	\$ 3,552,817
Due from other governments	228,938	-	228,938
Other Receivables	9,363	-	9,363
Inventory	6,202	-	6,202
Taxes receivable	20,977	-	20,977
Total assets	\$ 3,763,206	\$ 55,091	\$ 3,818,297
Liabilities and Fund Balance			
Liabilities:			
Accounts payable	\$ 12,358	\$ -	\$ 12,358
Other current liabilities	50,202	-	50,202
Total liabilities	62,560	-	62,560
Deferred Inflows of Resources			
Deferred grant revenue	164,775	-	
Property tax revenues	20,977	-	20,977
Other deferred revenues	2,263	-	
Total deferred inflow of resources	188,015	-	20,977
Fund balances:			
Restricted			
Nonspendable Fund Balance	6,202	-	6,202
Restricted for Rec and Culture	-	55,091	55,091
Restricted for Emergencies	129,500	-	129,500
Unassigned	3,376,929	-	3,376,929
Total fund balance	3,512,631	55,091	3,567,722
Total liabilities and fund balance	\$ 3,763,206	\$ 55,091	\$ 3,651,259

The accompanying notes are an integral part of this statement.

Town of Collbran
Reconciliation of the Governmental Funds Balance
Sheet to the Statement of Net Position
December 31, 2023

Total fund balance, governmental funds \$ 3,567,722

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.

Cost of capital assets	\$ 3,717,546	
Less accumulated depreciation	<u>(1,761,633)</u>	1,955,913

Some loans receivable related to the leasing of land are recorded as receivable and unavailable revenue in the Town's Governmental Fund financial statements, but are recognized as revenue in the governmental-wide financial statements. 115,202

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.

Compensated absences	(22,496)
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Deferred inflows of resources related to lease receivable are not recorded in the funds. (113,170)

Net pension liability and related deferred inflows and outflows of resources are not recorded in the funds. 23,798

Net Position of Governmental Activities in the Statement of Net Position \$ 5,526,969

The accompanying notes are an integral part of this statement.

**Town of Collbran
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2023**

	General Fund	Conservation Trust	Total Governmental Funds
Revenues			
Taxes	\$ 1,249,852	\$ -	\$ 1,249,852
Other Revenues	839,588	5,146	844,734
Earning on Investment	130,883	2,612	133,495
Total revenues	2,220,323	7,758	2,228,081
Expenditures			
Current:			
General government	300,551	-	300,551
Public safety	175,070	-	175,070
Public works	218,325	-	218,325
Municipal Court	14,273	-	14,273
Culture and recreation	151,359	-	151,359
Capital outlay	827,458	-	827,458
Total expenditures	1,687,036	-	1,687,036
Net change to fund balance	533,287	7,758	541,045
Fund balance, January 1	2,979,344	47,333	3,026,677
Fund balance, December 31	\$ 3,512,631	\$ 55,091	\$ 3,567,722

The accompanying notes are an integral part of this statement.

Town of Collbran
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2023

Net change in fund balances - total governmental funds \$ 541,045

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Fixed assets current additions	\$ 852,161	
Depreciation expense	(89,317)	
Excess of capital outlay over depreciation	762,844	762,844

Collection of revenues related to lease receivable is reported as revenue in the governmental funds but reduces the lease receivable in the statement of net position.		2,032
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Repayment of long-term debt principal is reported as an expenditure in the governmental funds but reduces long-term liabilities in the statement of net position.

Pension expenses not in current year		(1,008)
Compensated absences		3,008

Change in net position of governmental funds \$ 1,307,921

The accompanying notes are an integral part of this statement.

**Town of Collbran
Statement of Net Position
Enterprise Funds
December 31, 2023**

	<u>Enterprise Funds</u>		<u>Total Enterprise Funds</u>
	<u>Water Fund</u>	<u>Sewer Fund</u>	
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 638,938	\$ 254,712	\$ 893,650
User Fees Receivable	12,179	11,046	23,225
Due from other governments	19,141	-	19,141
Total Current Assets	<u>670,258</u>	<u>265,758</u>	<u>936,016</u>
Noncurrent Assets			
Capital Assets	2,325,502	1,730,558	4,056,060
Less accumulated depreciation	<u>(1,423,811)</u>	<u>(1,603,190)</u>	<u>(3,027,001)</u>
Total Noncurrent Assets	<u>901,691</u>	<u>127,368</u>	<u>1,029,059</u>
Total Assets	<u>\$ 1,571,949</u>	<u>\$ 393,126</u>	<u>\$ 1,965,075</u>
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 5,419	\$ 2,015	\$ 7,434
Deposits	<u>3,140</u>	<u>3,620</u>	<u>6,760</u>
Total Current Liabilities	<u>8,559</u>	<u>5,635</u>	<u>14,194</u>
NET POSITION			
Invested in capital assets	901,691	127,368	1,029,059
Unrestricted	<u>661,699</u>	<u>260,123</u>	<u>921,822</u>
Total Net Position	<u>\$ 1,563,390</u>	<u>\$ 387,491</u>	<u>\$ 1,950,881</u>

The accompanying notes are an integral part of this statement.

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Town of Collbran
Statement of Revenues, Expenses and Changes in Net Position
Enterprise Funds
Year Ended December 31, 2023

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
Operating revenues:			
User charges	\$ 206,020	\$ 146,632	\$ 352,652
Grants	22,567	-	22,567
Other Operating Revenue	730	598	1,328
Total operating revenues	<u>229,317</u>	<u>147,230</u>	<u>376,547</u>
Operating expenses:			
Salaries and Benefits	39,058	39,055	78,113
Professional Services	46,156	17,235	63,391
Supplies and Chemicals	2,600	3,015	5,615
Utilities	10,919	20,022	30,941
Repairs and Maintenance	10,062	14,704	24,766
Depreciation	63,326	43,506	106,832
Other	9,749	4,880	14,629
Total operating expenses	<u>181,870</u>	<u>142,417</u>	<u>324,287</u>
Operating income (loss)	47,447	4,813	52,260
Contributions and transfers			
Tap Fees	-	4,500	4,500
Total contributions and transfers	<u>-</u>	<u>4,500</u>	<u>4,500</u>
Change in net position	47,447	9,313	56,760
Total net position, January 1	<u>1,515,943</u>	<u>378,178</u>	<u>1,894,121</u>
Total net position, December 31	<u>\$ 1,563,390</u>	<u>\$ 387,491</u>	<u>\$ 1,950,881</u>

The accompanying notes are an integral part of this statement.

Town of Collbran
Statement of Cash Flows
Enterprise Funds
Year Ended December 31, 2023

	Enterprise Funds		Total Enterprise Funds
	Water Fund	Sanitation Fund	
Cash Flows From Operating Activities			
Cash received from charges for services	\$ 246,590	\$ 145,201	\$ 391,791
Cash payments for personnel	(39,058)	(39,055)	(78,113)
Cash payments for goods and services	(91,903)	(61,845)	(153,748)
Net cash provided (used) by operating activities	115,629	44,301	159,930
Cash Flows from Capital and Related Financing Activities			
Tap fees	-	4,500	4,500
Acquisition of capital assets	(44,713)	(1,544)	(46,257)
Net cash provided (used) by capital and related financing activities	(44,713)	2,956	(41,757)
Net increase (decrease) in cash and equivalents	70,916	47,257	118,173
Cash balances, January 1	568,023	207,455	775,478
Cash balances, December 31	\$ 638,939	\$ 254,712	\$ 893,651
Reconciling of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 47,447	\$ 4,813	\$ 52,260
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	63,326	43,506	106,832
Assets (increase) decrease:			
Accounts receivable	(3,494)	(2,379)	(5,873)
Due from other governments	20,417	-	20,417
Liabilities increase (decrease):			
Accounts payable	(12,417)	(1,989)	(14,406)
Customer deposits	350	350	700
Total adjustments	68,182	39,488	107,670
Net cash provided (used) by operating activities	\$ 115,629	\$ 44,301	\$ 159,930

The accompanying notes are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

The Town of Collbran, Colorado, (the “Town”) was incorporated under Colorado statutes in 1908. An elected Mayor and Town Board are responsible for setting policy, appointing administrative personnel, and adopting an annual budget in accordance with state statutes. The Town’s major operations include public safety, public works, and culture and recreation.

The Town’s financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Town’s significant accounting policies are described below:

A. Financial Reporting Entity

The reporting entity consists of the primary government (the Town) and organizations for which the Town is financially accountable. The Town is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization’s governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the Town. Consideration is also given to other organizations which are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the Town. Organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete are also included in the reporting entity.

Based on the criteria above, the Town is not financially accountable for any other entity nor is the Town a component unit of any other government.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, charges for services and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C. Fund Financial Statements

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Note 1 - Summary of Significant Accounting Policies (continued)

C. Fund Financial Statements (continued)

All governmental funds are accounted for on a flow of current financial resources basis. Balance sheets for these funds generally include only current assets and current liabilities. Reported fund balances are considered a measure of available, spendable resources. Operating statements for these funds present a summary of available, spendable resources and expenditures for the period.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

- The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.
- The Conservation Trust Fund, which accounts for State of Colorado lottery funds to be used for parks and recreation services and capital investment.

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Enterprise funds are considered major funds because of community interests in the activities and sources of funding supporting these operations.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenues of the Town are charges for water and sewer fees. Operating expenses for the enterprise funds include purchased services, utilities, repairs and maintenance, supplies, insurance and depreciation cost. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major enterprise fund business-type activities:

- Water and Sewer Funds, which account for all operations of the Town's water and sewer services. They are primarily financed by user charges.

D. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the enterprise fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Note 1 - Summary of Significant Accounting Policies (continued)

D. Measurement Focus and Basis of Accounting (continued)

The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, 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. For this purpose, the government considers revenues to be available if they are collected within 60 days at the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due, and compensated absences which are recognized when the obligations are expected to be liquidated with expendable available resources.

Those revenues susceptible to accrual are interest revenue and charges for services. Entitlement revenues are not susceptible to accrual, because generally, they are not measurable until received. Grant revenues are recognized as they are earned.

The accrual basis of accounting is utilized by enterprise funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not recognize as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognize as an inflow of resources (revenue) until that time. Property taxes revenue that are related to a future period have been recorded as deferred inflows. Grants and entitlements received before eligibility requirements are met (e.g., cash advances) are recorded as deferred inflows. These amounts are deferred and will be recognized as an inflow of resources in the period that the amounts become available.

E. Cash and Cash Equivalents

For the purposes of the statement of cash flows of the enterprise funds, cash and cash equivalents consist of operating and restricted cash and highly liquid securities with an initial maturity of three months or less.

F. Investments

Investments are state at fair value. Investments in governmental external investment pools are governed by Part 7 of Article 75 of the Colorado Revised Statutes and are exempt from registration with the Securities and Exchange Commission. The pools operate like a mutual fund with each share valued at \$1. The State Securities Commission administers and enforces all State statutes governing the investment pools.

Note 1 - Summary of Significant Accounting Policies (continued)

G. Use of Estimates

that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Property Taxes

Property taxes for the current year are levied and attached as a lien on property the following January 1. They are payable in full by April 30 or in two equal installments due February 28 and June 15. Property taxes levied in the current year and collected in the following year are reported as a receivable at December 31. However, since the taxes are not available to pay current liabilities, the receivable is recorded as deferred inflows of resources in the governmental and enterprise funds.

I. Consumable Inventories

On the government-wide financial statements, inventories are presented on an average cost basis and are expenses when used (i.e the consumption method). On the fund financial statements, inventories of governmental funds are state at an average cost basis. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed.

J. Capital Assets

Capital assets, which include land, treatment plants, reservoirs, distribution systems, buildings and improvements, property, equipment and infrastructure assets (only infrastructure acquired after January 1, 2003), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalized assets are defined by the Town as assets that have a useful life of one or more years, and for which the initial, individual value equals or exceeds \$ 750 (\$3,000 for infrastructure).

All purchased assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated assets are valued at their estimated fair market value on the date received. The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend asset life is not capitalized.

Infrastructure assets are being capitalized prospectively beginning in 2003.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Useful Life</u>
Reservoirs and treatment plants	40
Land Improvements	10-20
Distribution Systems	15-40
Building and Other Improvements	30
Equipment and vehicles	3-15
Street improvements	5-12

At the inception of capital leases at the governmental fund reporting level, expenditures and any “other financing source” of an equal amount are reported at the net present value of the future minimum lease payments.

Note 1 - Summary of Significant Accounting Policies (continued)

J. Capital Assets (continued)

Because the historical cost of these assets is generally minimal, these assets would not materially change the amount of capital assets currently reported.

K. Long-Term Liabilities

In the government-wide financial statements, and enterprise fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or enterprise fund type statement of net position. The long-term compensated absences are serviced from revenues of the General Fund from future appropriations.

L. Compensated Absences

Vacation time and sick leave accumulates at the rate of one day per month for a total of twelve days per year. Part-time employees shall accrue vacation time at a pro-rata rate commensurate with their share hours worked compared to a 40-hour work week. Employee may not accrue more than twenty-one workdays of vacation per year and will not accrue in excess of 90 days of sick leave. Sick leave will be paid at seven (7) days of sick leave equivalent to one (1) vacation day at termination or retirement.

Accrued vacation and sick leave consist of the following at December 31, 2023:

Vacation time	\$ 22,496
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All compensated absences liabilities include salary-related payments, where applicable. The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only if they have matured.

Proprietary Funds- Accumulated vested sick and vacation pay at December 31, 2023 has not been accrued in the proprietary funds since they would not have a material effect on the financial statements.

M. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition or construction of improvements on those assets.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. All other net position is reported as unrestricted. The Town applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Note 1 - Summary of Significant Accounting Policies (continued)

N. Encumbrances

The Town does not use an encumbrance system for budgetary control.

O. Accounts Receivable

The Town considers accounts receivable for water and sewer to be fully collectible because the Town can place liens on the individual properties; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

P. Comparative Data

Certain comparative data for the prior year have been presented to provide an understanding of the changes in the financial position and operations. This data is not included at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Town's financial statements for the year ended December 31, 2022, from which data was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Q. Fair Value Measurement

The Town adopted GASB Statement No. 72, Fair Value Measurement and Application, which generally requires state and local governments to measure assets and liabilities at fair value. GASB's goal is to enhance comparability of governmental financial statements by requiring fair value measurement for certain assets and liabilities using a consistent definition and accepted valuation techniques. This standard expands fair value disclosure to provide comprehensive information for financial statement users about the impact of fair value measurements on a government's financial position. The Town's investments consist of external investment pools and money market accounts.

R. Fund Balance

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Non-spendable fund balance amounts that are not in spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance-amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation;
- Committed fund balance-amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance-amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance-amounts that are available for any purpose; positive amounts are reported only in the general fund.

Note 1 - Summary of Significant Accounting Policies (continued)

Fund Balance (continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless Town Council has provided otherwise in its commitment or assignment actions.

Note 2 - Reconciliation of Government-wide and Fund Financial Statements

The governmental funds balance sheet includes reconciliation between fund balances total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. Additionally, the governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net change in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

These reconciliations detail items that require adjustment to convert from the current resources measurement and modified accrual basis for governmental fund statements to the economic resources measurement and full accrual basis used for government-wide statements. However, certain items having no effect on measurement and basis of accounting were eliminated from the governmental fund statements during the consolidation of governmental activities.

Note 3 - Tax, Spending and Debt Limitations

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments, excluding “enterprises.” The Town’s voters on November 8, 1994, approved a ballot measure to permit the Town to collect, retain and expend the full proceeds of the Town’s sales tax, use tax, property tax and state grants, and other revenues.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the requirements of the amendment.

The Amendment requires that an emergency reserve be maintained at three percent of fiscal year spending. A portion of the General Fund’s fund balance is classified as restricted for emergencies as required by the Amendment. The amount restricted at December 31, 2023 was \$129,500.

Note 4 – Budgets

The Town adheres to the following procedures in establishing budgetary data reflected in the financial statements:

Budgets are adopted on a basis consistent with generally accepted accounting principles, except for the proprietary funds. Annual appropriations are adopted for all funds. Expenditures may not legally exceed appropriations at the fund level. All appropriations lapse at year-end.

As required by Colorado Statutes, the Town followed the required timetable noted below in preparing, approving, and enacting its budget for 2023.

1. For the 2023 budget year, prior to August 25, 2022, the County Assessor sent to the Town an assessed valuation of all taxable property within the Town's boundaries.

Note 4 – Budgets (continued)

2. The Town Administrator, or other qualified person appointed by the Board, submitted to the Board, on or before October 15, 2022, a recommended budget which detailed the necessary property taxes along with other available revenues to meet the Town's operating requirements.
3. Prior to December 15, 2022, a public hearing was held for the budget, the Board certified to the County Commissioners a levy rate that derived the necessary property taxes as computed in the proposed budget, and the Board adopted the proposed budget and an appropriating resolution that legally appropriated expenditures for the upcoming year.
4. After adoption of the budget resolution, the Town may make the following changes: a) it may transfer appropriated money between funds; b) approve supplemental appropriations to the extent of revenues in excess of estimated revenues in the budget; c) approve emergency appropriations; and d) reduce appropriations for which originally estimated revenues are insufficient.
5. Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except for long-term receivables and advances and capital lease financing which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds.
6. Budget for the Enterprise Funds are adopted on a basis consistent with the Governmental Funds. Following are the adjustments to convert GAAP Basis expenditures to budgetary basis expenditures:

	Water	Sewer
GAAP Basis	\$ 181,870	\$ 142,417
Add (deduct):		
Depreciation	(63,326)	(43,506)
Capital outlay	44,713	1,544
Budgetary basis	163,257	100,455
Final budget	546,363	241,153
Variance	\$ 383,106	\$ 140,698

Note 5 – Deposits and Investments

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local governments deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40.

At December 31, 2023, the bank balance of the Town's deposits was \$ 2,285,889 of which \$250,000 was covered by federal depository insurance and \$ 2,035,889 was collateralized under PDPA.

Note 5 – Deposits and Investments (continued)

Cash Deposits (continued)

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Authorized investments include obligations of the United States and certain U.S. government agency securities; certain international agency securities; general obligation and revenue bonds of U.S. local government entities; bankers' acceptances of certain banks; commercial paper; local government investment pools; written repurchase agreements collateralized by certain authorized securities; certain money market funds; and, guaranteed investment contracts. The Town has no formal investment policy. At December 31, 2023 the Town's investments included funds held in a local government investment pool which was Colotrust Plus+ and Csafe.

Local government investment pools are trusts established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the trusts. The trusts value their shares based on a stable net value of \$1.00 per share. A designated custodial bank serves as custodian pursuant to a custodian agreement. The custodian acts as safekeeping agent for the trusts' investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by the trusts.

As of December 31, 2023, the Town held investments in the Colorado Local Government Liquid Asset Trust (Colotrust Plus portfolio) and Csafe. The Plus and Csafe portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities as well as in certain obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. At December 31, 2023, the Town's investments were in Colotrust Plus \$1,310,496 and Csafe of \$893,130.

The composition of all cash and cash investments held by the Town at December 31, 2023 is as follows:

Cash on hand	\$ 300
Cash in bank	2,242,541
Colotrust and Csafe	<u>2,203,626</u>
Total cash and investments	<u>\$ 4,446,467</u>

At December 31, 2023 the Town had the following investments:

	<u>Net Asset Value</u>
ColoTrust Plus +	\$1,310,496
	<u>Amortized Costs</u>
Csafe	\$ 893,130

Interest rate risk-The town does not have a formal policy limiting investment maturities, other than that established by the state statute of five years, which would help manage its exposure to fair value losses from increasing interest rates.

Credit risk-Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the Town's policy to limit its investments to U.S. Treasury obligations, certain U.S. government agencies securities, commercial paper, local government investment pools, repurchase agreements and money market funds.

Custodial Credit Risk- For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

Note 6 - Contingent liabilities

Risk management

The Town is exposed to various risks of loss related to workers' compensation, general liability, unemployment, torts, theft of, damage to, and destruction of assets, and errors and omissions. The Town carries commercial coverage for these risks and claims and does not expect claims to exceed their coverage.

CIRSA - The Town is exposed to various risks of loss related to liability, property and casualty losses. To insure against those losses, the Town is a member of CIRSA, a public entity risk pool current operating as a common risk management and insurance program for member municipalities. The Town pays an annual contribution to CIRSA for its liability, property and casualty insurance coverage.

The intergovernmental agreement of formation of CIRSA provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the Pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year. Losses incurred in excess of loss funds and amounts recoverable from excess insurance are direct liabilities of the participating members. CIRSA has indicated the amount of any excess losses would be billed to members in proportion to their contributions in the year such excess occurs. There also exists the potential for return of contributions should the results of pool operations result in surpluses in excess of those required by State law and the bylaws of the pool. Any refunds of excess contributions are used to reduce the current year contribution. As such, the contributions to CIRSA has been reported as expenditures or expenses. Separately issued financial reports for CIRSA is available by contacting them at their Denver office or at www.cirsa.org.

Insurance coverage for worker's compensation is provided through Pinnacol Assurance, a quasi-public authority.

There were no settlements on behalf the Town of Collbran in excess of insurance coverage for the last three fiscal years.

Contingencies - Claim

During the normal course of business, the Town may incur claims and other assertions against it from various agencies and individuals. Management of the Town and their legal representatives feel that these claims or assertions are inconsequential and/or not susceptible to reasonable estimation. Therefore, no liabilities have been recorded for these possible claims or assertions.

Note 7 - Retirement Plans

Defined Contribution Plan

The Town participates in the Colorado Retirement Association Defined Contribution Plan (CRA), a multiple-employer public employee retirement system, which is a qualified plan as defined by Internal Revenue Service Code Section 401 (A) and CRS 24.54. The plan provides retirement benefits through a defined contribution plan to participating Colorado counties, municipalities, and special districts. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Plan provisions and contribution requirements are established and may be amended by CRA and would have to be approved by the Town.

There are no unfunded past service liabilities. All of its full-time employees are eligible to contribute to the plan. Employees are eligible to participate six months from the date of employment. Both the employees and the Town make a basic contribution of 8% of the employee's salary. Employees may also make additional contributions up to a maximum of 10% of compensation.

Note 7 - Retirement Plans (continued)

Defined Contribution Plan (continued)

Employees are immediately vested in their participant contributions and become vested in employer contributions to the plan over a five-year period. For the year ended December 31, 2023 the Town's total payroll was \$370,726, the total covered payroll by the retirement plan was \$326,583. During 2023, the Town and employees each made their respectively required contribution of \$26,127, for a total of \$52,254. Complete financial statements for the retirement plans may be obtained from CRA, 4949 S. Syracuse St., Suite 400, Denver, Colorado, 80237.

Defined Benefit Plan- SWDB

The Town's police officers participate in the Statewide Defined Benefit Plan (SWDB), which is a cost-sharing multiple-employer defined benefit pension plan. The Plan is administered by the Fire & Police Pension Association of Colorado (FPPA). FPPA issues a publicly available comprehensive annual financial report that can be obtained on FPPA's website at <http://www.fppaco.org>.

A member is eligible for a normal retirement pension once the member has completed twenty-five years of credited service and has attained the age of 55. Effective January 1, 2021, a member may also qualify for a normal retirement pension if the member's combined years of service and age equals at least 80, with a minimum age of 50 (Rule of 80).

The annual normal retirement benefit is 2 percent of the average of the member's highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated Social Security employers will be reduced by the amount of Social Security income payable to the member annually. Effective January 1, 2007, members currently covered under Social Security will receive half the benefit when compared to the Statewide Defined Benefit Plan. Benefits paid to retired members are evaluated and may be re-determined every October 1. The amount of any increase is based on the Board's discretion and can range from 0 to the higher of 3 percent or the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W).

A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5 percent as interest, returned as a lump sum distribution. Alternatively, a member with at least five years of accredited service may leave contributions with the Plan and remain eligible for a retirement pension at age 55 equal to 2 percent of the member's average highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter.

Contribution rates for employers and members may be increased equally by the FPPA Board of Directors upon approval through an election by both the employers and members.

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of pensionable earnings. Employer contributions will increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13.0 percent of pensionable earnings. In 2022, members of the SWDB plan and their employers are contributing at the rate of 12 percent and 9 percent, respectively, of pensionable earnings for a total contribution rate of 21.0 percent.

Note 7 - Retirement Plans (continued)

Defined Benefit Plan- SWDB (continued)

Contributions from members and employers of departments reentering the system are established by resolution and approved by the FPPA Board of Directors. The member and employer contribution rates will increase through 2030 as described above for the non-reentering departments. Effective January 1, 2021, reentry departments may submit a resolution to the FPPA Board of Directors to reflect the actual cost of reentry by department. Each reentry department is responsible to remit contributions to the plan in accordance with their most recent FPPA Board of Directors approved resolution.

The contribution rate for members and employers of affiliated social security employers is 6.0 percent and 4.5 percent, respectively, of pensionable earnings for a total contribution rate of 10.5 percent in 2021. Per the 2014 member election, members of the affiliate social security group had their required contribution rate increase 0.25 percent annually beginning in 2015 through 2022 to a total of 6 percent of pensionable earnings. Employer contributions will increase 0.25 percent annually beginning in 2021 through 2030 to a total of 6.5 percent of pensionable earnings.

Pension Liabilities/ (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the Entity reported a net pension liability of \$4,503. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2023, the Town's proportion was 0.005073%, which was decrease of 0.000233% from its proportion of 0.005306% measured as of December 31, 2021.

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resource. For the year ended December 31, 2023, the Town recognized pension expense of \$1,008 related to the SWDB.

At December 31, 2022, the Entity reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Difference between expected and actual experience	\$ 9,747	\$ 553
Changes in assumptions	5,768	-
Net difference between projected and actual earnings on pension plan investments	10,189	-
Contributions subsequent to the measurement date	3,150	-
Total	<u>\$ 28,854</u>	<u>\$ 553</u>

The SWDB plan reported \$3,150 as deferred outflows of resources related to pensions resulting from the Town contributions subsequent to the measurement date will be recognized as an increase in net position asset in the year ended December 31, 2023.

Note 7 - Retirement Plans (continued)

Defined Benefit Plan- SWDB (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2023	\$ 2,372
2024	\$ 4,296
2025	\$ 6,066
2026	\$ 8,396
2027	\$ 1,737
Thereafter	\$ 2,285

The December 31, 2022 actuarial valuation was used to determine the Actuarially Determined Contribution for the fiscal year ending December 31, 2022. The valuation used the following actuarial assumption and other inputs:

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % of payroll, Open
Amortization Period	30 years
Long-term Investment rate of return*	7.0%
Projected Salary Increases	4.25%-11.25%
Cola adjustment	0.0%
*Includes Inflation At	2.5%

For determining the total pension liability, the post-retirement mortality tables for non-disabled retirees uses the Pub-2010 Safety Health Annuitant Mortality Tables projected with the ultimate values of the MP-2020 projection scale. The pre-retirement off-duty mortality tables are adjusted to 60% of the MP=2020 mortality tables for active employees. The on-duty mortality rate is 0.00015.

For determining the actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the 2006 central rates from the RP-2014 Annuitant Mortality Tables projected to 2018 using the MP-2017 projection scales, and the projected prospectively using the ultimate rates of the scale for all years. The pre-retirement of-duty mortality tables are adjusted to 50% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00015.

At least every five years the FPPA’s Board of Directors, in accordance with best practices, reviews it’s economic and demographic actuarial assumptions. At its July 2022 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA’s actuaries, Gabriel, Roeder, Smith & Company, based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2023. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

Note 7 - Retirement Plans (continued)

Defined Benefit Plan- SWDB (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent). Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global Equity	35%	8.93%
Equity Long/Short	6%	7.47%
Private Markets	34%	10.31%
Fixed Income- Rates	10%	5.45%
Fixed Income- Credit	5%	6.90%
Absolute Return	9%	6.49%
Cash	1%	3.92%
Total	100.00%	

Discount rate: Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 4.05% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 7.00%.

Regarding the sensitivity of the net pension liability/(asset) to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.00%, as well as what the plan's net pension liability/(asset) would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Single Discount Rate Assumption	1% Increase
6.00%	7.00%	8.00%
\$ 31,040	\$ 4,503	\$ (17,479)

Note 8 - Capital Assets

Capital Asset activity for the year ended December 31, 2023 was as follows:

	Balance January 1, 2023	Additions	Dispositions	Balance December 31, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 133,647	\$ -	\$ -	\$ 133,647
Construction in progress	185,092	791,107	-	976,199
	<u>318,739</u>	<u>791,107</u>	<u>-</u>	<u>1,109,846</u>
Capital assets being depreciated				
Equipment	604,777	41,054	-	645,831
Buildings	574,568	20,000	-	594,568
Improvements	730,863	-	-	730,863
Infrastructure	636,438	-	-	636,438
	<u>2,546,646</u>	<u>61,054</u>	<u>-</u>	<u>2,607,700</u>
Less depreciation	<u>(1,672,316)</u>	<u>(89,317)</u>	<u>-</u>	<u>(1,761,633)</u>
	<u>874,330</u>	<u>(28,263)</u>	<u>-</u>	<u>846,067</u>
Total Capital Assets	<u><u>\$ 1,193,069</u></u>	<u><u>\$ 762,844</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,955,913</u></u>
	Balance January 1, 2023	Additions	Dispositions	Balance December 31, 2023
Business - Type Activities				
Water Fund				
Capital assets not being depreciated				
Construction in progress	\$ 14,716	\$ 35,025	\$ -	\$ 49,741
Capital assets being depreciated				
Equipment	230,844	9,688	-	240,532
Water System	1,098,199	-	-	1,098,199
Reservoirs	84,363	-	-	84,363
Water Treatment Plant	852,667	-	-	852,667
Total capital assets being depreciated	<u>2,266,073</u>	<u>9,688</u>	<u>-</u>	<u>2,275,761</u>
Less accumulated depreciation	<u>(1,360,485)</u>	<u>(63,326)</u>	<u>-</u>	<u>(1,423,811)</u>
Net capital assets being depreciated	<u>905,588</u>	<u>(53,638)</u>	<u>-</u>	<u>851,950</u>
Total Water Fund	<u><u>\$ 920,304</u></u>	<u><u>\$ (18,613)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 901,691</u></u>
Sewer Fund				
Capital Assets not being depreciated				
Land	\$ 43,585	\$ -	\$ -	\$ 43,585
Capital Assets being Depreciated				
Equipment	92,891	1,544	-	94,435
Sewer System	1,592,539	-	-	1,592,539
Total capital assets being depreciated	<u>1,685,430</u>	<u>1,544</u>	<u>-</u>	<u>1,686,974</u>
Less accumulated depreciation	<u>(1,559,685)</u>	<u>(43,506)</u>	<u>-</u>	<u>(1,603,191)</u>
Net capital assets being depreciated	<u>125,745</u>	<u>(41,962)</u>	<u>-</u>	<u>83,783</u>
Total Sewer Fund	<u><u>169,330</u></u>	<u><u>(41,962)</u></u>	<u><u>-</u></u>	<u><u>127,368</u></u>
Total Business-Type Activities Capital Assets	<u><u>\$ 1,089,634</u></u>	<u><u>\$ (60,575)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,029,059</u></u>

Note 8 - Capital Assets (continued)

Depreciation was charged to governmental activity functions/programs as follows:

General government	\$ 24,693
Public safety	18,977
Public works	32,733
Parks and Recreation	<u>12,914</u>
Total	<u>\$ 89,317</u>

Depreciation charged to the Enterprise Funds are as follows:

Water Fund	\$ 63,326
Sewer Fund	<u>43,506</u>
Total	<u>\$ 106,832</u>

Note 9 - Land Lease

Land Lease and Indemnity Agreement

The Town entered into an agreement with Grand Valley National Bank (the "Bank") on April 23, 2003, whereby the Town has leased certain real property to the Bank, paid for the demolition and removal of a structure on the property, and agreed to indemnify the Bank for any and all future costs associated with any environmental hazards which may exist on or beneath the property. The Bank has agreed to pay the Town \$60,000 for the lease for a term of 60 years, unless terminated sooner by purchase or otherwise. The Bank has paid the Town an additional \$90,000 for the indemnity agreement. The Bank has an option to purchase the property anytime during the term of the lease for an additional \$60,000.

Note 10 - Lease Receivable

The Town entered into a five year agreement with Vertical Bridge Development, LLC in July 2023 to lease approximately 1,500 square feet to build and operate a communications facility. The lease is payable on the 5th of each month beginning August 5th, 2023. Rent will increase by 2½% annually on the anniversary of the commencement date. Rent amounts for payments 1 through 12 will be \$2,262.81, payments 13 through 24 will be \$2,319.39, payments 25 through 36 will be \$2,377.37, payments 37 through 48 will be \$2,436.81, and payments 49 through 60 will be \$2,497.73. GASB No. 87 requires a lease receivable to be measured at the present value of future payments expected to be made during the least term. The following chart details the amounts receivable each year during the term of the lease.

Year	Lease Revenue	Lease Interest	Total
2024	\$ 20,309	\$ 4,864	\$ 25,173
2025	23,917	4,206	28,123
2026	25,860	2,966	28,826
2027	27,920	1,626	29,546
2028	17,196	288	17,484
	<u>\$ 115,202</u>	<u>\$ 13,950</u>	<u>\$ 129,152</u>

Note 11 - Subsequent Events

In October 2023 the Marshal for the Town of Collbran retired. The Marshal was the final remaining public safety officer for the Town. The Town attempted to fill the vacancy, but ultimately was unable to find a replacement. Therefore, the Town signed an intergovernmental agreement with Mesa County Sheriff's Office to provide law enforcement. The agreement was effective August 1, 2024 with monthly payments of \$29,166.67 (\$350,000 annual commitment).

The retirement of the Town Marshal in October 2023 left the Town with no employee eligible for FPPA membership. No contributions were made subsequent to his departure. We are unsure at this time how this will affect the pension liability recognition in the financial statements.

The Town was awarded a Community Development Block Grant from the Department of Local Affairs in May 2023 for \$855,040 for the restoration of the Collbran Auditorium. The Town did not begin the project until 2024 and therefore did not recognize any revenues from the grant. The project is expected to be completed by January 2025 at a total project cost of \$1.3 million.

Town of Collbran
Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2023

Revenues	Budgeted		Actual	Favorable (Unfavorable)
	Original	Final		
Taxes:				
General Property tax	\$ 19,911	\$ 19,911	\$ 20,130	\$ 219
Sales Tax Town	100,000	100,000	146,526	46,526
Sales Tax County	800,000	800,000	1,017,195	217,195
Public Safety Sales- County	11,000	11,000	15,247	4,247
Cigarette	500	500	616	116
Franchise	20,500	20,500	21,397	897
Highway User	12,500	12,500	13,681	1,181
Mineral Lease	3,500	3,500	4,758	1,258
Severance	6,250	6,250	7,810	1,560
Specific Ownership	2,250	2,250	2,492	242
Total Taxes	976,411	976,411	1,249,852	273,441
Other Revenues:				
Fees	63,746	63,746	32,465	(31,281)
Fines and Penalties	2,500	2,500	3,296	796
Grants	1,831,750	1,831,750	786,380	(1,045,370)
Miscellaneous	1,000	1,000	16,394	15,394
Motor Vehicle Registrations	1,000	1,000	1,053	53
Total Other Revenues	1,899,996	1,899,996	839,588	(1,060,408)
Earnings on Investments	30,000	30,000	130,883	100,883
Total Revenues	2,906,407	2,906,407	2,220,323	(686,084)
Expenditures				
General Government				
Personnel services	136,149	136,149	124,077	12,072
General Expenditures	431,113	431,113	167,962	263,151
Grant Projects	76,692	76,692	7,580	69,112
Capital Outlay	1,720,000	1,720,000	791,107	928,893
Land Use Expenditures	11,000	11,000	932	10,068
Total General Government	2,374,954	2,374,954	1,091,658	1,283,296
Public Safety				
Personnel services	202,967	202,967	134,162	68,805
General Expenditures	65,772	65,772	40,908	24,864
Capital Outlay	46,000	46,000	25,378	20,622
Total Public Safety	314,739	314,739	200,448	114,291

The accompanying notes are an integral part of this statement.

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Town of Collbran
Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2023

	<u>Budgeted</u>		<u>Actual</u>	<u>Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Public Works				
Personnel services	109,786	109,786	104,788	4,998
General Expenditures	234,902	234,902	113,537	121,365
General Capital	60,000	60,000	7,011	52,989
Total Public Works	<u>404,688</u>	<u>404,688</u>	<u>225,336</u>	<u>179,352</u>
Municipal Court				
Personnel services	10,309	10,309	8,123	2,186
General Expenditures	5,044	5,044	6,150	(1,106)
Total Municipal Court	<u>15,353</u>	<u>15,353</u>	<u>14,273</u>	<u>1,080</u>
Culture and Recreation				
Personnel services	38,969	38,969	38,322	647
General Expenditures	491,155	491,155	113,037	378,118
Capital Outlay	57,000	57,000	3,962	53,038
Total Culture and Recreation	<u>587,124</u>	<u>587,124</u>	<u>155,321</u>	<u>431,803</u>
Total Expenditures	<u>3,696,858</u>	<u>3,696,858</u>	<u>1,687,036</u>	<u>2,009,822</u>
Excess of revenues over (under) expenditures	(790,451)	(790,451)	533,287	1,323,738
Fund balance, January 1	2,920,175	2,920,175	2,979,344	59,169
Fund balance, December 31	<u>\$ 2,129,724</u>	<u>\$ 2,129,724</u>	<u>\$ 3,512,631</u>	<u>\$ 1,382,907</u>

The accompanying notes are an integral part of this statement.

**Town of Collbran
Conservation Trust Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended December 31, 2023**

	Budgeted		Actual	Favorable (Unfavorable)
	Original	Final		
Revenues				
Lottery	\$ 4,500	\$ 4,500	\$ 5,146	\$ 646
Other Revenues	500	500	2,612	2,112
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>7,758</u>	<u>2,758</u>
Expenditures				
Capital Outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	5,000	5,000	7,758	2,758
Fund balance, January 1	<u>46,970</u>	<u>46,970</u>	<u>47,333</u>	<u>363</u>
Fund balance, December 31	<u><u>\$ 51,970</u></u>	<u><u>\$ 51,970</u></u>	<u><u>\$ 55,091</u></u>	<u><u>\$ 3,121</u></u>

The accompanying notes are an integral part of this statement.

Town of Collbran
Schedule of Town's Proportionate Share of Net Pension Asset/Liability
Fire and Police Association of Colorado
Statewide Defined Benefit Plan
Year Ended December 31, 2022 (Measurement Date)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Town's portion of the net pension assets (liability)	0.005073%	0.005306%	0.005409%	0.005113%
Town's proportionate share of the net pension asset (liability)	\$ (4,503)	\$ 28,757	\$ 11,744	\$ 2,892
Town's covered payroll	\$ 49,650	\$ 44,132	\$ 43,618	\$ 37,688
Town's proportionate share of the net pension asset (liability) as a percentage of covered payroll	-9.07%	65.16%	26.92%	7.67%
Plan fiduciary net position as a percentage of the total pension assets/(liability)	97.60%	116.20%	106.70%	101.90%

Note to Schedule

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Town is presenting information for those years for which information is available.

The accompanying notes are an integral part of this statement.

Town of Collbran
Schedule of Town's Contributions to Pension Plan
Fire and Police Association of Colorado
Statewide Defined Benefit Plan
For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>
Contractually required contributions	\$ 3,972	\$ 3,631	\$ 3,476	\$ 3,015
Contributions in relation to the contractually required contribution	<u>\$ 3,972</u>	<u>\$ 3,631</u>	<u>\$ 3,476</u>	<u>\$ 3,015</u>
Contribution (excess) deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 49,650	\$ 44,132	\$ 43,618	\$ 37,688
Contributions as a percentage of covered payroll	8.00%	8.00%	8.00%	8.00%

Note to Schedule

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, the Town is presenting information for those years for which information is available.

The accompanying notes are an integral part of this statement.

**Town of Collbran
Water Fund
Schedule of Revenues, Expenditures and Changes in Available
Resources-Budget and Actual
(Non-GAAP Budgetary Basis)
Year Ended December 31, 2023**

	Budgeted		Actual	Favorable (Unfavorable)
	Original	Final		
Revenues				
User Charges	\$ 204,632	\$ 204,632	\$ 206,020	\$ 1,388
Grants	328,000	328,000	22,567	(305,433)
Other Revenues	200	200	730	530
Total revenues	<u>532,832</u>	<u>532,832</u>	<u>229,317</u>	<u>(303,515)</u>
Expenditures				
Salaries and Benefits	45,960	45,960	39,058	6,902
Professional Services	56,615	56,615	46,156	10,459
Supplies and Chemicals	13,400	13,400	2,600	10,800
Utilities	11,671	11,671	10,919	752
Repairs and Maintenance	19,000	19,000	10,062	8,938
Other	34,717	34,717	9,749	24,968
Capital outlay	365,000	365,000	44,713	320,287
Total expenditures	<u>546,363</u>	<u>546,363</u>	<u>163,257</u>	<u>383,106</u>
Excess of revenues and sources over (under) expenditures and other (uses)	(13,531)	(13,531)	66,060	(686,621)
Fund balance, January 1	<u>597,611</u>	<u>597,611</u>	<u>595,639</u>	<u>(1,972)</u>
Fund balance, December 31	<u>\$ 584,080</u>	<u>\$ 584,080</u>	<u>\$ 661,699</u>	<u>\$ (688,593)</u>

The accompanying notes are an integral part of this statement.

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**Town of Collbran
Sewer Fund
Schedule of Revenues, Expenditures and Changes in Available
Resources-Budget and Actual
(Non-GAAP Budgetary Basis)
Year Ended December 31, 2023**

	Budgeted		Actual	Favorable (Unfavorable)
	Original	Final		
Revenues				
User Fees	\$ 146,995	\$ 146,995	\$ 146,632	\$ (363)
Tap Fees	-	-	4,500	4,500
Other Revenues	200	200	598	398
Total revenues	<u>147,195</u>	<u>147,195</u>	<u>151,730</u>	<u>4,535</u>
Expenditures				
Salaries and Benefits	45,960	45,960	39,055	6,905
Professional Services	32,235	32,235	17,235	15,000
Supplies and Chemicals	12,700	12,700	3,015	9,685
Utilities	27,048	27,048	20,022	7,026
Repairs and Maintenance	19,500	19,500	14,704	4,796
Other	8,710	8,710	4,880	3,830
Capital outlay	95,000	95,000	1,544	93,456
Total expenditures	<u>241,153</u>	<u>241,153</u>	<u>100,455</u>	<u>140,698</u>
Excess of revenues and sources over (under) expenditures and other (uses)	(93,958)	(93,958)	51,275	(136,163)
Fund Balance, January 1	<u>202,093</u>	<u>202,093</u>	<u>208,847</u>	<u>(6,754)</u>
Fund balance, December 31	<u>\$ 108,135</u>	<u>\$ 108,135</u>	<u>\$ 260,122</u>	<u>\$ (142,917)</u>

The accompanying notes are an integral part of this statement.

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT	City or County: City
	YEAR ENDING : December 2023

This Information From The Records Of: Town of Collbran, Colorado	Prepared By: Karla Distel Phone: (970)487-3751
--	---

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	0
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	100,896
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	
2. General fund appropriations	0	b. Snow and ice removal	52,060
3. Other local imposts (from page 2)	225,758	c. Other	
4. Miscellaneous local receipts (from page 2)	0	d. Total (a. through c.)	52,060
5. Transfers from toll facilities		4. General administration & miscellaneous	0
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	87,536
a. Bonds - Original Issues		6. Total (1 through 5)	240,492
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	225,758	b. Redemption	
B. Private Contributions	0	c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	14,734	2. Notes:	
D. Receipts from Federal Government (from page 2)	0	a. Interest	
E. Total receipts (A.7 + B + C + D)	240,492	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	240,492

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	0	240,492	240,492	0	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2023

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	365	a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	222,902	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	0	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses	0	f. Charges for Services	
5. Specific Ownership &/or Other	2,492	g. Other Misc. Receipts	0
6. Total (1. through 5.)	225,393	h. Other	0
c. Total (a. + b.)	225,758		

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	13,681	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	1,053	d. Federal Transit Admin	
d. DOLA Grant	0	e. U.S. Corps of Engineers	
e. Other	0	f. Other Federal	0
f. Total (a. through e.)	1,053	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	14,734	3. Total (1. + 2.g)	

(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		0	0
(3). System Preservation		0	
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	0	0
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	0	0

(Carry forward to page 1)

Notes and Comments:

Task Order

In accordance with Paragraph 1.01 of the Agreement Between Owner and Engineer for Professional Services – Task Order Edition, dated September 12, 2024 ("Agreement"), Owner and Engineer agree as follows:

1. Background Data

- a. Effective Date of Task Order: September 12, 2024
- b. Owner: Town of Collbran
- c. Engineer: KLJ Engineering LLC
- d. Specific Project (title): On-Call Planning Support
- e. Specific Project (description): Provide General On-Call Planning Services

2. Services of Engineer

- A. The specific services to be provided or furnished by Engineer under this Task Order are:
 - 1. General Consulting and Technical Support:
 - i. Provide on-call consultation and technical support for planning-related questions, issues, and challenges.
 - ii. Offer guidance in areas such as design, construction, code compliance, and project management.
 - iii. Respond promptly to inquiries and provide professional advice to address client needs and concerns.
 - 2. Design and Planning Services:
 - i. Assist in the development and review of designs, including conceptualization and schematic design.
 - ii. Provide design recommendations, alternatives, and optimization strategies to enhance project efficiency and performance.
 - iii. Collaborate with the client and project team to develop comprehensive design packages for construction or implementation.
 - 3. Peer Reviews and Quality Assurance:
 - i. Perform independent peer reviews of engineering designs, calculations, and documentation.
 - ii. Identify potential design issues and provide recommendations for improvement.
 - iii. Provide compliance with relevant standards, standard practices, and industry guidelines.
 - 4. Documentation and Reporting:
 - i. Prepare reports, technical memos, and documentation as required.
 - ii. Document assessments, findings, recommendations, and any relevant project information.
 - iii. Ensure accurate and timely reporting to support decision-making and project progress tracking.

Task Order Form

EJCDC® E-505, Agreement Between Owner and Engineer for Professional Services – Task Order Edition.
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3. Additional Services

Additional Services that may be authorized or necessary under this Task Order are those services (and related terms and conditions) set forth in Paragraph A2.01 of Exhibit A, as attached to the Agreement referred to above, such paragraph being hereby incorporated by reference.

4. Owner's Responsibilities

Owner shall have those responsibilities set forth in Article 2 of the Agreement and in Exhibit B, subject to the following: None

5. Payments

A. Owner shall pay Planner for services rendered under this Task Order as follows:

Description of Service	Amount	Basis of Compensation
Basic Services	\$7,000.00	Hourly Rate
TOTAL COMPENSATION	\$7,000.00	

Compensation items and totals based in whole or in part on Hourly Rates or Direct Labor are estimates only. Lump sum amounts and estimated totals included in the breakdown by phases incorporate Engineer's labor, overhead, profit, reimbursable expenses (if any), and Consultants' charges, if any. For lump sum items, Engineer may alter the distribution of compensation between individual phases (line items) to be consistent with services actually rendered, but shall not exceed the total lump sum compensation amount unless approved in writing by the Owner.

B. The terms of payment are set forth in Article 4 of the Agreement and in the applicable governing provisions of Exhibit C.

6. Consultants retained as of the Effective Date of the Task Order: None

7. Other Modifications to Agreement and Exhibits: None

8. Attachments: None

9. Other Documents Incorporated by Reference: None

10. Terms and Conditions

Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference.

OWNER:

ENGINEER: KLJ Engineering LLC

By: _____

By: _____

Print Name: _____

Print Name: Luke LaLiberty

Title: _____

Title: Associate Vice President, Municipal

Task Order Form

EJCDC® E-505, Agreement Between Owner and Engineer for Professional Services – Task Order Edition.
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Firm's Certificate No. (if required): _____
State of: _____

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: _____

Title: _____

Address: _____

E-Mail Address: _____

Phone: _____

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: Wade Kline

Title: Public Engagement and Proposal Group Leader

Address: 1601 Riverfront Dr
Grand Junction, CO 81624

E-Mail Address: wade.kline@kljeng.com

Phone: (701) 271-5009

Task Order Form

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This is **EXHIBIT B**, consisting of 3 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated March 1, 2022.

Owner's Responsibilities

Article 2 of the Agreement is amended and supplemented to include the following responsibilities unless expressly stated otherwise in a Task Order.

B2.01 Specific Responsibilities

A. Owner shall:

1. Provide Engineer with all criteria and full information as to Owner's requirements for the Specific Project, including design objectives and constraints, space, capacity and performance requirements, flexibility, and expandability, and any budgetary limitations.
2. Give instructions to Engineer regarding Owner's procurement of construction services (including instructions regarding advertisements for bids, instructions to bidders, and requests for proposals, as applicable), Owner's construction contract practices and requirements, insurance and bonding requirements, electronic transmittals during construction, and other information necessary for the finalization of Owner's bidding-related documents (or requests for proposals or other construction procurement documents), and Construction Contract Documents. Furnish copies (or give specific directions requesting Engineer to use copies already in Engineer's possession) of all design and construction standards, Owner's standard forms, general conditions (if other than EJCDC® C-700, Standard General Conditions of the Construction Contract, 2013 Edition), supplementary conditions, text, and related documents and content for Engineer to include in the draft bidding-related documents (or requests for proposals or other construction procurement documents), and draft Construction Contract Documents, when applicable. Owner shall have responsibility for the final content of (1) such bidding-related documents (or requests for proposals or other construction procurement documents), and (2) those portions of any Construction Contract other than the design (as set forth in the Drawings, Specifications, or otherwise), and other engineering or technical matters; and Owner shall seek the advice of Owner's legal counsel, risk managers, and insurance advisors with respect to the drafting and content of such documents.
3. Furnish to Engineer any other available information pertinent to the Specific Project including reports and data relative to previous designs, construction, or investigation at or adjacent to the Site.
4. Following Engineer's assessment of initially-available Specific Project information and data and upon Engineer's request, obtain, furnish, or otherwise make available (if necessary through title searches, or retention of specialists or consultants) such additional Project-related information and data as is reasonably required to enable Engineer to complete its Basic and Additional Services. Such additional information or data would generally include the following:
 - a. Property descriptions.
 - b. Zoning, deed, and other land use restrictions.
 - c. Utility and topographic mapping and surveys.
 - d. Property, boundary, easement, right-of-way, and other special surveys or data, including establishing relevant reference points.

Exhibit B– Owner's Responsibilities

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- e. Explorations and tests of subsurface conditions at or adjacent to the Site; geotechnical reports and investigations; drawings of physical conditions relating to existing surface or subsurface structures at the Site; hydrographic surveys, laboratory tests and inspections of samples, materials, and equipment; with appropriate professional interpretation of such information or data.
- f. Environmental assessments, audits, investigations, and impact statements, and other relevant environmental, historical, or cultural studies relevant to the Specific Project, the Site, and adjacent areas.
- g. Data or consultations as required for the Project but not otherwise identified in this Agreement.
5. Arrange for safe access to and make all provisions for Engineer to enter upon public and private property as required for Engineer to perform services under the Agreement.
6. Recognizing and acknowledging that Engineer's services and expertise do not include the following services, provide, as required for the Project:
 - a. Accounting, bond and financial advisory (including, if applicable, "municipal advisor" services as described in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) and the municipal advisor registration rules issued by the Securities and Exchange Commission), independent cost estimating, and insurance counseling services.
 - b. Legal services with regard to issues pertaining to the Project as Owner requires, Contractor raises, or Engineer reasonably requests.
 - c. Such auditing services as Owner requires to ascertain how or for what purpose Contractor has used the money paid.
7. Provide the services of an independent testing laboratory to perform all inspections, tests, and approvals of samples, materials, and equipment required by the Construction Contract Documents (other than those required to be furnished or arranged by Contractor), or to evaluate the performance of materials, equipment, and facilities of Owner, prior to their incorporation into the Work with appropriate professional interpretation thereof. Provide Engineer with the findings and reports generated by testing laboratories, including findings and reports obtained from or through Contractor.
8. Provide reviews, approvals, and permits from all governmental authorities having jurisdiction to approve all phases of the Project designed or specified by Engineer and such reviews, approvals, and consents from others as may be necessary for completion of each phase of the Project.
9. Advise Engineer of the identity and scope of services of any independent consultants employed by Owner to perform or furnish services in regard to the Project, including, but not limited to, cost estimating, project peer review, value engineering, and constructability review.
10. If more than one prime contract is to be awarded for the Work designed or specified by Engineer, other work is to be performed at or adjacent to the Site by others or by employees of Owner, or if Owner arranges to have work performed at the Site by utility owners, then Owner shall coordinate such work unless Owner designates an individual or entity to have authority and responsibility for coordinating the activities among the various prime Contractors and others performing work. In such case Owner shall define and set forth the duties, responsibilities, and limitations of authority of such individual or entity and the relation thereof to the duties, responsibilities, and authority of Engineer as an attachment to this Exhibit B that is to be mutually agreed upon and made a part of this Agreement before such services begin.
11. Inform Engineer in writing of any specific requirements of safety or security programs that are applicable to Engineer, as a visitor to the Site.
12. Examine all alternative solutions, studies, reports, sketches, Drawings, Specifications, proposals, and other documents presented by Engineer (including obtaining advice of an attorney, risk manager,

Exhibit B– Owner's Responsibilities

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insurance counselor, financial/municipal advisor, and other advisors or consultants as Owner deems appropriate with respect to such examination) and render in writing timely decisions pertaining thereto.

13. Advise Engineer as to whether Engineer's assistance is requested in identifying opportunities for enhancing the sustainability of the Project.
14. Furnish to Engineer data as to Owner's anticipated costs for services to be provided by others (including, but not limited to, accounting, bond and financial, independent cost estimating, insurance counseling, and legal advice) for Owner so that Engineer may assist Owner in collating the various cost categories which comprise Total Project Costs.
15. Authorize Engineer to provide Additional Services as set forth in Part 2 of Exhibit A of the Agreement, as required.
16. Perform or provide the following: None

Exhibit B– Owner's Responsibilities

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This is **EXHIBIT C**, consisting of 3 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated March 1, 2022.

Payments to Engineer for Services and Reimbursable Expenses

Article 2 of the Agreement is amended and supplemented to include the following agreement of the parties:

ARTICLE 2 – OWNER'S RESPONSIBILITIES

C2.01 *Basis of Compensation*

- A. The bases of compensation (compensation methods) for Basic Services (including if applicable the bases of compensation for individual phases of Basic Services) and for Additional Services shall be identified in each specific Task Order (see Suggested Form of Task Order, Paragraph 6). Owner shall pay Engineer for services in accordance with the applicable basis of compensation.
- B. The following bases of compensation are used for services under the Task Orders, as identified in each specific Task Order:
 1. Standard Hourly Rates (plus any expenses expressly eligible for reimbursement)

C2.02 *Explanation of Compensation Methods*

A. *Standard Hourly Rates*

2. For the specified category of services, the Owner shall pay Engineer an amount equal to the cumulative hours charged to the Specific Project by each class of Engineer's employees times Standard Hourly Rates for each applicable billing class. Under this method, Engineer shall also be entitled to reimbursement from Owner for the expenses identified in Paragraph C2.03 below, and Appendix 1.
3. Standard Hourly Rates include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.
4. Engineer's Reimbursable Expenses Schedule and Standard Hourly Rates are attached to this Exhibit as Appendices 1 and 2.
5. The total estimated compensation for the specified category of services shall be stated in the Task Order. This total estimated compensation will incorporate all labor at Standard Hourly Rates, and reimbursable expenses (including Consultants' charges, if any).
6. The amounts billed will be based on the cumulative hours charged to the specified category of services on the Specific Project during the billing period by each class of Engineer's employees times Standard Hourly Rates for each applicable billing class, plus reimbursable expenses (including Consultant's charges, if any).
7. The Standard Hourly Rates and Reimbursable Expenses Schedule shall be adjusted annually (as of January 1) to reflect equitable changes in the compensation payable to Engineer.

C2.03 *Reimbursable Expenses*

- A. Under the Lump Sum method basis of compensation to Engineer, unless expressly indicated otherwise the Lump Sum amount **includes** the following categories of expenses: transportation (including mileage), lodging, and subsistence incidental thereto; providing and maintaining field office facilities including furnishings and utilities; toll telephone calls, mobile phone services, and courier charges; reproduction of reports, Drawings, Specifications, bidding-related or other procurement documents, Construction

Exhibit C – Payments to Engineer for Services and Reimbursable Expenses

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Contract Documents, and similar Specific Project-related items; and Consultant charges. These expenses are not reimbursable under the Lump Sum method, unless expressly indicated otherwise in C2.02.A.3 above.

- B. Expenses eligible for reimbursement under the Direct Labor Costs Times a Factor and Standard Hourly Rate methods of compensation include the following expenses reasonably and necessarily incurred by Engineer in connection with the performing or furnishing of Basic and Additional Services for the Task Order: transportation (including mileage), lodging, and subsistence incidental thereto; providing and maintaining field office facilities including furnishings and utilities; toll telephone calls, mobile phone services, and courier services; reproduction of reports, Drawings, Specifications, bidding-related or other procurement documents, Construction Contract Documents, and similar Specific Project-related items; Consultant charges; and any other expenses identified in Appendix 1.
- C. Reimbursable expenses reasonably and necessarily incurred in connection with services provided under the Direct Labor Costs Times a Factor and Standard Hourly Rate methods shall be paid at the rates set forth in Appendix 1, Reimbursable Expenses Schedule, subject to the factors set forth below.
- D. The amounts payable to Engineer for reimbursable expenses will be the Project-specific internal expenses actually incurred or allocated by Engineer, plus all invoiced external reimbursable expenses allocable to the Specific Project, the latter multiplied by a factor of one.
- E. Whenever Engineer is entitled to compensation for the charges of its Consultants, those charges shall be the amount billed by such Consultants to Engineer times a factor of one.
- F. The external reimbursable expenses and Consultants' factors include Engineer's overhead and profit associated with Engineer's responsibility for the administration of such services and costs.

C2.05 *Other Provisions Concerning Payment*

- A. *Extended Contract Times*: Should the Contract Times to complete the Work be extended beyond the period stated in the Task Order, payment for Engineer's services shall be continued based on the Standard Hourly Rates Method of Payment.
- B. *Estimated Compensation Amounts*
 - 1. Engineer's estimate of the amounts that will become payable for services are only estimates for planning purposes, are not binding on the parties, and are not the minimum or maximum amounts payable to Engineer under the Agreement.
 - 2. When estimated compensation amounts have been stated in a Task Order and it subsequently becomes apparent to Engineer that a compensation amount thus estimated will be exceeded, Engineer shall give Owner written notice thereof. Promptly thereafter Owner and Engineer shall review the matter of services remaining to be performed and compensation for such services. Owner shall either agree to such compensation exceeding said estimated amount or Owner and Engineer shall agree to a reduction in the remaining services to be rendered by Engineer so that total compensation for such services will not exceed said estimated amount when such services are completed. If Engineer exceeds the estimated amount before Owner and Engineer have agreed to an increase in the compensation due Engineer or a reduction in the remaining services, the Engineer shall give written notice thereof to Owner and shall be paid for all services rendered thereafter.

Exhibit C – Payments to Engineer for Services and Reimbursable Expenses

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This is **Appendix 1 to EXHIBIT C**, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition**, dated March 1, 2022.

Reimbursable Expenses Schedule

Expenses eligible for reimbursement are subject to review and adjustment per Exhibit C. Rates and charges for reimbursable expenses as of the date of the Agreement are:

REIMBURSABLE EXPENSES (IF APPLICABLE)			
ATV, UTV, Snowmobile	Included in Hourly Rate	Special Equipment/Software	Per Project Basis
Survey Equipment	Included in Hourly Rate	Subsistence (Per Diem) - Lodging	Actual Cost
CAD and GIS Work Station	Included in Hourly Rate	Subsistence (Per Diem) - Meals	\$45/Day per
Postage and Routing Printing Cost	Included in Hourly Rate	Misc. Project Related Expenses	Cost plus 15%
Mileage	Included in Hourly Rate	Sub-Contracts	Cost plus 15%

Exhibit C - Appendix 1 – Reimbursable Expenses Schedule

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This is **Appendix 2 to EXHIBIT C**, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated March 1, 2022.

Standard Hourly Rates Schedule

The following standard hourly rates are subject to review and adjustment per Exhibit C. Hourly rates for services as of the Effective Date of the Task Order are:



2024 KLJ Hourly Rates - Municipal

KLJ STAFF TYPE	STANDARD	KLJ STAFF TYPE	STANDARD RATE
Archaeologist Technician	\$89	CAD Technician I	\$93
Archaeologist II	\$108	CAD Technician II	\$104
Archaeologist III	\$127	CAD Technician III	\$127
Archaeologist IV	\$166	GIS Technician	\$78
Environmental Technician	\$97	GIS Analyst I	\$101
Environmental Planner I	\$97	GIS Analyst II	\$114
Environmental Planner II	\$104	GIS Analyst III	\$133
Environmental Planner III	\$149	GIS Analyst IV	\$166
Environmental Planner IV	\$197	Engineering Technician I	\$82
Paleontologist	\$133	Engineering Technician II	\$101
Paleontologist Technician	\$89	Engineering Technician III	\$130
Engineer in Training I	\$114	Engineering Technician IV	\$167
Engineer in Training II	\$130	Associate ROW	\$96
Associate Engineer	\$140	ROW Agent	\$137
Engineer	\$179	ROW Professional	\$149
Senior Engineer	\$238	Senior ROW Professional	\$178
Principal Engineer	\$287	Survey Technician	\$89
Associate Planner	\$101	Crew Chief	\$108
Planner	\$146	Senior Crew Chief	\$130
Senior Planner	\$178	Land Surveyor in Training	\$85
Principal Planner	\$205	Professional Land Surveyor	\$159
Associate Designer	\$114	Principal Land Surveyor	\$215
Designer	\$133	1 Person Survey Crew	\$193
Senior Designer	\$186	2 Person Survey Crew	\$293
Associate Project Manager	\$193	Project Controls Specialist I	\$104
Project Manager	\$234	Project Controls Specialist II	\$197
Senior Project Manager	\$288	Project Assistant I	\$74
Government Relations Specialist I	\$130	Project Assistant II	\$101
Government Relations Specialist II	\$134	Sr Public Engagement Strategist	\$150
Contract Administrator	\$116	Public Engagement/Govt Relations Mgr	\$212
Landscape Architect	\$126		

Time and Half for Overtime

Included in Hourly Rate

Exhibit C – Appendix 2 – Standard Hourly Rates Schedule

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This is **EXHIBIT K**, consisting of [] pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated March 1, 2022.

Amendment ____ To Task Order No. 2404-00219-03

1. Background Data:

- a. Effective Date of Task Order: June 3, 2024
- b. Owner: Town of Colbran
- c. Engineer: KLJ Engineering LLC
- d. Specific Project: Water Distribution/ Wastewater Collection System Model Update

2. Description of Modifications

[Include the following paragraphs that are applicable and delete those not applicable to this amendment. Refer to paragraph numbers used in the Agreement or a previous amendment for clarity with respect to the modifications to be made. Use paragraph numbers in this document for ease of reference herein and in future correspondence or amendments.]

- a. Engineer shall perform the following Additional Services: []
- b. The Scope of Services currently authorized to be performed by Engineer in accordance with the Task Order and previous amendments, if any, is modified as follows: []
- c. The responsibilities of Owner with respect to the Task Order are modified as follows: []
- d. For the Additional Services or the modifications to services set forth above, Owner shall pay Engineer the following additional or modified compensation: []
- e. The schedule for rendering services under this Task Order is modified as follows: []
- f. Other portions of the Task Order (including previous amendments, if any) are modified as follows: []

[List other Attachments, if any]

3. Task Order Summary (Reference only)

- a. Original Task Order amount: \$75,000
- b. Net change for prior amendments: \$[]
- c. This amendment amount: \$[]
- d. Adjusted Task Order amount: \$[]

The foregoing Task Order Summary is for reference only and does not alter the terms of the Task Order, including those set forth in Exhibit C.

Owner and Engineer hereby agree to modify the above-referenced Task Order as set forth in this Amendment. All provisions of the Agreement and Task Order not modified by this or previous Amendments remain in effect. The Effective Date of this Amendment is _____.

OWNER:

ENGINEER: KLJ Engineering LLC

By: _____

By: _____

Title: _____

Title: _____

Date
Signed: _____

Date
Signed: _____

**Town of Collbran
Street Closure Request**

All applications for street closure shall be approved by the Collbran Board of Trustees.

Applicant: Town of Collbran

Representative: Jenni Adams

Address: 1010 High St

Phone: 970.487.3751 **Cell:** 970.331.4082

Event: Trunk-or-Treat

Event Description: Trick or Treating on Main St

Section of Roadway to Be Closed: Main St, High to Short

(Please attach map)

Date of Closure: October 31, 2024 (Thursday)

Time of Closure: 3pm - 8pm

Applicant Signature: 

Print Name: Jenni Adams

Date: 9.20.24

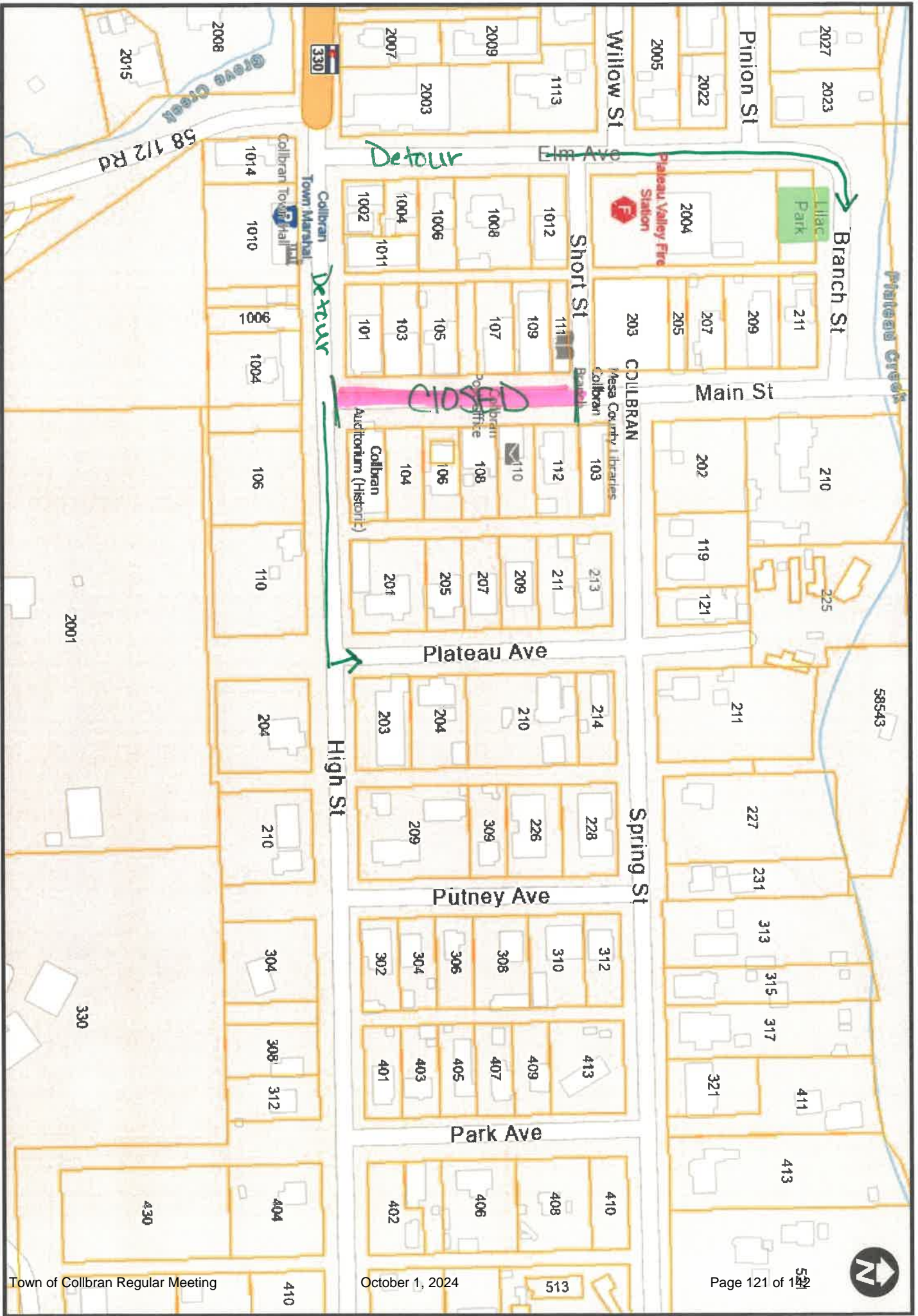
Terms and Conditions:

1. Applicant shall coordinate with public works department and Collbran marshal's Department.
2. Barricades shall be removed to the edge of the street to a safe location within one half hour of the end of the closure.
3. Applicant shall be responsible for the return of all barricades to public works department within 24 hours of the end of the street closure.
4. All sections of the street closed shall be cleaned and left in a clean condition after the closure.

Board of Trustees Decision: Approved Denied

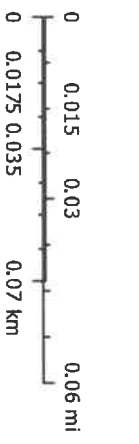
Date of Approval: _____

Town Administrator: _____



Mesa County Map

The Geographic Information System (GIS) and its components are designed as a source of reference for answering inquiries. The information contained herein is for informational purposes only and does not constitute a warranty of any kind. The user assumes all responsibility for any and all damages, including consequential damages, which may flow from the use of this information.



Sands Law Office, LLC

Attorney at Law
Edward P. Sands

450 West Avenue
Suite 204
Rifle, Colorado 81650

Telephone: 970-625-1075
Facsimile: 970-625-3989
Email: ed@sandslawoffice.com

September 16, 2024

Melonie Matarozzo, Collbran Town Clerk/Administrator
townmanager@townofcollbran.us

Wilson D. Scarbeary
Collbran Town Attorney
wilson@wwfdlaw.com

Geoff Wilson, Partner in Law Firm of Wilson Williams Fellman Dittman LLP
geoff@wwfdlaw.com

SUBJECT: Town of Collbran, Colorado

This office represents William Bethel, a citizen of Collbran, Colorado.

The Town of Collbran posted a Public Notice stating that the Board of Trustees were going to hold a "Board Work Session" and "Board Retreat" at Vega Lodge on Thursday, September 5, 2024, from 9:00 a.m. to 4:00 p.m. The Public Notice indicated the Board of Trustees may enter into an executive session pursuant to C.R.S., § 24-6-402(4)(f) "to discuss personnel matters." However, the names of the employee(s) to be discussed was not identified as required by Section 24-6-402(4)(f)(I), C.R.S. See, *Guy v. Whitsitt*, 469 P.3d 546 (Colo. App. 2020).

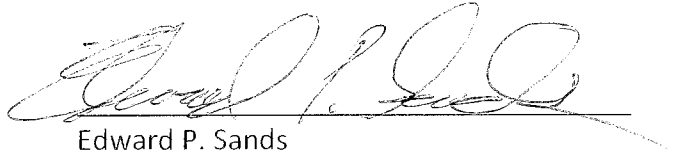
My client attended this Work Session but was told that he must leave when the Board of Trustees entered into the executive session. Certainly, it is questionable whether the Town Board can enter into an executive session at a "Work Session" and a "Board Retreat" when no business is to be conducted at a work session or retreat. More concerning to my client is the fact that Section 24-6-402(4), C.R.S. requires the affirmative vote of two-thirds (2/3) of the quorum present must agree to the holding of an executive session. My client was a witness to the fact that a motion was made to go into executive session and that motion was seconded. However, no vote was ever taken on said motion, absolutely contrary to the requirement contained in subsection (4) of Section 24-6-402, C.R.S. Because the Board of Trustees did not comply with the requirements of the statutes; the records of that session, including the recording and any minutes must be available to public inspection. See, *Gumina v. City of Sterling*, 119 P.3d 527, 532 (Colo. App. 2004).

For the foregoing reasons, I am enclosing an Open Records Request signed by my client.

If the Town fails to disclose the tape of the executive session, my client will have no alternative but to pursue an action in the Mesa County District Court pursuant to subsection (9)(a) of Section 24-6-402, C.R.S. If necessary my client will request an in camera review of the tape pursuant to Section 24-6-402(d.5)(I)(C), C.R.S., and will also request that reasonable attorney's fees be awarded.

Your prompt attention to this matter would be appreciated.

Yours truly



Edward P. Sands

XC: William Bethel

September 23, 2024

Edward Sands
450 West Avenue
Suit 204
Rifle, Colorado 81650

Edward,

After speaking with Town staff and reviewing the relevant law, we are confident that the Town complied with all relevant requirements under Colorado law to conduct an executive session.

First, an executive session can be conducted during any properly-noticed regular or special “meeting” of a local public body pursuant to C.R.S. § 24-6-402(3)(a). The Board Meeting at the Vega Lodge on Thursday, September 5, 2024 from 9:00am to 4:00pm was properly noticed, and satisfies the definition of a “meeting” under C.R.S. § 24-6-402(1)(b). Moreover, while the purpose of the executive session was to discuss “personnel matters,” the matters in question pertained to multiple individuals across multiple Town departments that are no longer Town employees, making the holding in *Guy v. Whittsitt* inapposite to the facts here. Simply stated, the purpose of the executive session was so the Board’s newest members could receive a briefing to learn about the cause of prior employees’ separation from the Town, and the matter was discussed as a personnel issue to protect the privacy interests of those former employees.

Second, there was an affirmative vote of the Trustees present at the meeting to proceed into executive session, which satisfies the requirements of C.R.S. § 24-6-402(3)(a). Your client may have missed that part of the meeting where the vote was taken, however, the minutes that will be presented to the Town Board for approval at its next meeting will reflect a motion and vote to go into executive session.

Because the Town complied with the Colorado Open Meetings Law in every respect as to this executive session, we are quite confident that your client cannot show grounds sufficient to support a reasonable belief that the Board engaged in substantial conversation off-topic, or took any prohibited actions in the executive session, which is the necessary antecedent of a judge conducting an *in camera* review of the electronic recording of the executive session.

Given these facts, we are confident that any reviewing court will find your client’s claim groundless at best – if not frivolous or vexatious – and act in accordance with those findings. If you remain unconvinced that the Town acted properly here, Geoff Wilson and I would be happy to have a further discussion with you to better understand your interpretation of the law.

Regards,

A handwritten signature in black ink that reads "Wilson D. Scarborough". The signature is written in a cursive style with a long, sweeping underline.

Wilson D. Scarbeary
Town Attorney

cc: Mayor Kendall Wilcox
Town Administrator Melonie Matarozzo
Geoff Wilson, Esq.



Town of Collbran Staff Report

September 2024

Town Manager/Clerk

Overview of Activities/Projects/Accomplishments

- Cedar Crest Lane has been a priority for the Town for the last several budgets. We have spent time with our engineers from KLJ as well as Mesa County Road and Bridge Engineers and staff considering different options for improvement, but with the existing topography and drainage issues, it has been complicated. Mesa County was in the Plateau Valley area last week with a large, leased machine that grinds road base and lays it back down to form a sturdier base. The County was able to grind the top layer of Cedar Crest Lane and regrade it for a smoother base. We will be bringing in a large amount of gravel to top the road. The plan is then to continue compacting the road and then the county will apply mag chloride to help with stabilization. We want to express our appreciation to Mesa County for their assistance and expertise, we estimate that they saved the Town thousands of dollars.
- A Board Retreat was held in early September and four Trustees (Mayor Wilcox was unable to attend due to a family health situation), the Town Attorney, and Town management staff attended. The intent of the retreat was to build relationships, understand each other's reasons for being involved with the Town, and improve communications. We participated in several exercises intended to develop a more cohesive relationship between the board and staff. Some key takeaways were that we all care greatly for our community and want to work together to continue to do good things for our community.
- In June our on-call planner had some serious health issues and has been unable to fully assist with the Town's planning needs. Given the large projects that we are in the middle of, I have reached out to KLJ's Planning Team and have asked for some help for the remainder of 2024. I have included an On-Call Task Order on the Agenda for your consideration. Our planner provides general planning services to include review of land use projects such as rezoning and subdivisions, review and compliance of our land use code and could help with any updates that may come with the completion of the new Comprehensive Plan. If the Board would like for staff to issue a RFP, Request for Proposals, to have a wider range of planning services to consider I would ask that we issue the RFP after the first of the year.
- Mayor Wilcox and staff met with the Town's Water Attorney, Jeff Conklin, to discuss the previous work done with the Town's water portfolio and gain some insight from the Mayor

regarding the history of several town projects. The Mayor has asked to have some more research done regarding some historical water rights.

Meetings Attended

- Board Retreat
- Broadband, CNL etc. with Contractors, Region 10, etc.
- CML District Meeting in Grand Junction with Trustees Evans and Zentz

MISC

- Please see the attached memo regarding liquor licensing issue.
- Trustees have previously asked staff about the disposition of a dog case from the spring of 2024. A plea agreement has been reached in this matter.
- At the last meeting, it was brought to my attention that some personal information of a community member had unintentionally been shared on our website. I sent a letter of apology along with a check for two years of LifeLock Credit Monitoring.
- During a previous meeting a community member asked for increased signage at handicapped parking spots on Main Street, Public Works has ordered new signage to be installed where appropriate.

Goals/Focus for Next Month

- PV School Homecoming events, Trunk-or-Treat
- 2025 Budget

Capital Improvement Plan Update

- Broadband – NeuComm Solutions has essentially completed the renovation of the Carrier Neutral Location (CNL) building at Gandi Park, the end point of the Collbran Middle-Mile broadband fiber project. The wireless tower and the backup generator are in place. The necessary electronics and routers have been purchased and are being configured for the network by Region 10 personnel. Corey Bryndal from Region 10 visited the site last week and was very pleased with the work done on the CNL. The latest update on lighting the fiber is late October/early November.

- Auditorium – Asset Construction Management continues to work on the auditorium. Their subcontractors have installed significant additional support between the existing wooden trusses, which was necessary before they could safely place workers on the roof. As they began removing the existing metal roofing, they uncovered multiple layers of old roofing materials including four layers of asphalt shingles, all of which are being removed and properly disposed of. The west facade was scraped and painted by a subcontractor with the specialized expertise to handle the lead-based paint that was removed. An additional area of asbestos-containing ceiling was uncovered in the stage area that must be remediated by a certified firm. Asset has identified Asbestos Professionals LLC as a qualified firm for the work and recommended that the Town directly contract for the work. In order to expedite the permitting process with CDPHE, Town Administrator Matarozzo authorized work in the amount of \$10,965.35 and we request that the Board ratify the agreement. Funding will come from the construction

contingency so we also request that the Board approve Change Order #1 with Asset to reduce the construction contingency by \$10,965.35 to offset the abatement cost that will be paid directly by the Town and add 21 days to the project schedule to allow for the delay that the asbestos removal will cause. Asset Engineering will provide a detailed project update at the October 1 meeting as well as information on potential kitchen and bathroom upgrades so you can decide if they should be added to the project and where the funding would come from.

- Plateau Valley School Waterline – The grant application is under review by DOLA staff. DOLA has requested that a Town Board member, the Town Administrator and Finance Director, along with School representatives, make an in-person presentation at the Energy Impact Committee meetings in Wray on October 29/30 so we will plan to attend. KLJ Engineering continues to work with the school’s consultants and engineers to review the plans and permits that are being prepared. As discussed at the September 24 work session, the school has requested a waiver of tap fees. Their request letter and information requested by the Board is being provided for your consideration. Superintendent Long will be at your October 1 meeting to make the official request.
- Water/wastewater capacity study & utility rate study – The water and wastewater capacity study is in your packet and will be discussed at the October 1 work session (after regular meeting). The Colorado Rural Water Association has started the data collection for the (free) utility rate study but suggested we wait until the water/wastewater capacity study was complete to integrate any recommendations for improvements into the utility rate study. We will bring the utility rate study to the Board once it is completed for discussion about potential rate adjustments in 2025.

Finance Director

Overview of Activities/Projects/Accomplishments

- ❖ Ongoing accounting to include accounts payable, payroll, banking, and general ledger reconciliation.
- ❖ Completion of 12/31/23 financial statements and audit.

Trainings/Meetings Attended

- ❖ Weekly auditorium meetings with Asset Construction Management and Chamberlin Architects
- ❖ Board retreat
- ❖ CML regional meeting

MISC

- ❖ The audit for the year ended 12/31/23 is complete and has been submitted to the Office of the State Auditor (by the deadline of 9/30/24). At the 10/1/24 meeting you will have an outbrief on the audit with the Town’s auditor, Blair and Associates.
- ❖ As part of the auditorium project, the contractor must pay wages in accordance with the Davis-Bacon and related acts (defining a minimum wage by trade, requiring overtime for hours worked in excess of 40, and defining allowable payroll deductions) and submit “certified” payrolls. I review those payrolls for compliance and interview some of the subcontractors’ employees as part of the review process.

Goals/Focus for Next Month

- ❖ 2025 budget
- ❖ Quarterly grant reporting

Public Works Manager

Overview of Activities/Projects/Accomplishments

- Finished Lead and Copper identification and sent in
- Installed tin on CNL
- Crack sealed around town
- Prep and clean-up of Oktoberfest
- New priming bulb on School lift station pump #2
- Painted Town Hall workroom
- Drove over V road along new Fiber route
- County ground up old material on Cedar Crest Lane
- Clean Bar ditch on Cedar Crest Lane
- Root Killer in Manholes identified with roots
- Town Clean -up

Trainings/Meetings Attended

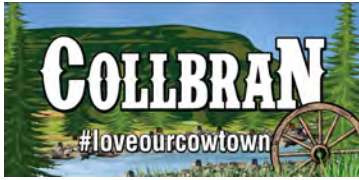
- BOT retreat
- Met with Job Corp on Concrete
- Met with County on Cedar Crest Lane

MISC

-

Goals/Focus for Next Month

- Gravel on Cedar Crest Lane
- Homecoming Parade
- Trunk or Treat



Town of Collbran

1010 High Street
PO Box 387
Collbran, CO 81624

Phone: 970-487-3751
Fax: 970-487-3380

9.25.24

Memo Re: LED Licensing and Portal Access for Local Licensing Authority

At a Board Meeting held on September 3rd, 2024 a liquor license holder made staff aware that he had not received a copy of his liquor license in a timely fashion. The liquor license holder contacted the state Liquor Enforcement Division (LED) office on August 5th, 2024 where he was told that his license was “sitting in the portal” that the local licensing authority had access to. According to personnel and call records, the license holder did not contact Town Hall Staff regarding his license. On September 4th (the next day), Town Staff reached out to the LED and requested a copy of the license and had it hand delivered to the license holder at his place of business.

Town Staff reached back out the LED on September 12th, 2024 to inquire about the portal and how it would be accessed. Upon further investigation with a representative from the LED, it was discovered that the Town of Collbran was somehow overlooked during the initial on-boarding processes. Town Staff was informed that the issue would be remedied within the next week.

On September 18, 2024 Admin Assistant Adams received correspondence from Kaitlyn Broughton, the Data Integration Specialist for the State Portal, and obtained access to the State portal for licensing.

The Following statement was received on September 24, 2024.

LED received a request to create an LED Movelt account for the Town of Collbran via phone call on September 12, 2024. We submitted that request to our IT department and Jenni was granted access to the Town of Collbran's LED Movelt folders by 9/23/2024.

Thank you,

Michelle Brown
Analyst IV
Colorado Liquor & Tobacco Enforcement Division



COLORADO
Department of Revenue
Specialized Business Group—
Liquor & Tobacco

office: 303-205-2300 | fax: 303-866-2428
1707 Cole Boulevard, Suite 300, Lakewood, CO 80401
DOR_LIQlicensing@state.co.us | www.colorado.gov/enforcement/liquor



Town Staff is currently working on updating and refining administrative processes for all licensing and permitting tasks to integrate seamlessly with the new online portal systems with the State. We are hoping that the implementation of these processes and softwares will allow us to continue to serve the citizens of Collbran in the most efficient manner possible.



PLATEAU VALLEY HERITAGE DAYS RODEO COMMITTEE

PO BOX 212
COLLBRAN, CO 81624
WWW.PVHERITAGEDAYS.COM

8/13/2024.

Town of Collbran
Board of Trustees
Staff + Volunteers

Thank You!
Another Successful Year!
For our PVHD Rodeo Committee and
PVHD Heritage Days Events July 2, 3, 4
The Town of Collbran, staff, volunteers and
board is a huge contribution to year
after year success...

CRA Gate	\$ 5478	10%	\$ 547.80
July 3, 4			\$ 26.00
JR. Roughstock gate	\$ 260	10%	\$ 206.53
July 4			
Concession Stand	\$ 2065.26	10%	
July 2, 3, 4			
Electricity July 2, 3, 4			\$ 45.00
9 hrs. x 5.00			
			\$ <u>825.33</u>

Missy Wallace
Tammy Clark
Amanda Schowalter
Joyce Chiccos.



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CK#
3110



2024 Fall District Meeting

- ❖ Welcome letter from Kevin Bommer, CML executive director
- ❖ 2024 Statewide Ballot Initiatives
- ❖ CML Advocacy Update
 - [CML Statehouse report – 9/6](#)
- ❖ Upcoming Events/Trainings
 - Annual Seminar on Municipal Law – 9/20 - 9/21
 - Policy Committee Hybrid Meeting– 10/11
 - Effective Governance Workshop – 10/24 at CML
 - Mayors Summit – 1/23/25 at CML
- ❖ Civility 101
- ❖ Grassroots Advocacy
- ❖ CML Resources & Publications
- ❖ CML [executive board](#) and [staff](#)

To: CML District Meeting attendees
From: Kevin Bommer, Executive Director
Date: September 4, 2024
Subject: 2024 Fall District Meetings

It's hard to believe it is already September and CML Fall District Meetings are upon us! After reintroducing district meetings in the spring for the first time in at least three decades, my team and I are confident that the evening meetings work best, especially when they include a lot of time for members to interact with each other and CML staff. A minor realignment of some of the districts and adding a whole new district also proved successful. We are hopeful this format for both spring and fall will continue to allow more members to participate in a way that fosters connection through networking and social interaction.

While we are fortunate to have many members participate in our Annual Conference each June, we recognize that many elected officials and staff have challenges and conflicts that prevent them from taking time away from their municipalities to attend. CML has always placed a high priority on our outreach efforts to provide accessible opportunities to network and learn from CML and each other. The entire staff at CML appreciates that *your time is valuable*. We appreciate the opportunity to come to you, and we know that is what you expect of your League.

What to expect

As always, CML exists *for* our members and *because* of our members. The League is your partner in municipal leadership, helping you serve the needs of your communities and excel at what you do.

You also have a role in making sure CML represents and protects the interests of all Colorado's municipalities. Your feedback and suggestions help us better serve your needs. These meetings give **YOU** a chance to provide direct input into CML's advocacy, information, and training, ensuring we deliver what you and your colleagues want.

You can continue to expect more time to connect with your friends and colleagues from other municipalities, as well as associate members and honored guests. A favorite quote of ours is "the answers are in the room." That could not be truer, and there will be ample time to ask questions and answer those of others.

As always, you may feel free to contact me directly with any questions, concerns, or requests for assistance at kbommer@cml.org or call me at (866) 578-0936 or (303) 831-6411.

Again – thank you for your service to your communities and your participation in CML!

2024 Statewide Ballot Questions of Interest to Municipalities

Colorado voters will see several statewide measures on their November ballot in addition to any local questions. For each statewide question, a detailed analysis by the General Assembly's Legislative Council Staff is available at <https://leg.colorado.gov/BallotAnalysis>. The Colorado Municipal League has not taken a position on any of these measures (as of September 12, 2024).

Tax

Proposition JJ, Retain Additional Sports Betting Tax Revenue

This question would allow the state to retain and spend all sports betting tax revenues instead of returning collections over a \$29 million cap to casinos and sports betting operators. In 2019, voters legalized sports betting and a tax dedicated to water conservation and protection projects and water-related obligations, gambling addiction services, and funding to cover losses to casino cities and others that relied on funding from traditional gambling. The proposition would restrict the additional retained revenue to water conservation and protection projects.

Amendment G, Modify Property Tax Exemption for Veterans with Disabilities

This question would amend the state constitution to extend the homestead exemption of 50 percent of the first \$200,00 of the home's valuation to addition disabled veterans. Currently, the exemption is available to veterans with a disability rated 100 percent permanent and total. The amendment would include veterans qualified for Total Disability Individual Unemployability (an estimated 3,700 veterans in Colorado). Due to state reimbursement, local revenues will not be affected.

Law Enforcement

Proposition 130 (Initiative #157), Funding for Law Enforcement

This question would require the General Assembly to set aside \$350 million in state general funds to provide grants to law enforcement agencies to provide grants for recruiting, training, and supporting peace officers and their families. Uses include increased salaries, bonuses, training, and new positions to focus on specific regions or criminal activities. The initiative would provide a one-time \$1 million death benefit for peace officers killed in the line of duty, in addition to other available benefits.

To: CML Membership
From: CML Advocacy Staff
Date: September 5, 2024
Subject: CML Fall Advocacy Update

Meet the CML Advocacy Team

The four members of CML's Advocacy Team are responsible for advocating municipal interests before the state legislature and assist in training and answering inquiries from municipal officials on various topics.

- **Legislative Advocacy Manager: Heather Stauffer**
Heather's issues include building codes, natural resources and the environment, elections, governmental immunity, oil and gas, open meetings/open records, special districts, severance tax/FML/energy impact, water and wastewater/water quality, and wildfire.
- **Legislative and Policy Advocate: Beverly Stables**
Bev's issues include affordable housing, land use, transportation and transit, sustainability, public health, substance use disorders, and air quality.
- **Legislative and Policy Advocate: Jeremy Schupbach**
Jeremy's issues include regulated substances, hemp, criminal justice, municipal courts, public safety, special districts, immigration, telecom/ broadband/ IT, and utilities.
- **Legislative and Policy Advocate: Elizabeth Haskell**
Elizabeth's issues include beer and liquor, employment and labor, economic development, retirement/pensions, taxation and fiscal policy, lottery and gaming, historic preservation, municipal debt and finance, and purchasing.

Overview of 2024 Special Session

The 2024 special legislative session ended on Aug. 29 with the passage of House Bill 24B-1001, which establishes additional cuts in property taxes beyond those provided by Senate Bill 24-233. CML's position was "amend" and staff testified that the decoupling of school property taxes from all other local governments should be reversed, as well as to amendments that would make the required text of the question for a local government to exceed the cap more transparent. The bill was signed by the Governor on Sept. 4, following the withdrawal of Initiatives 50 and 108 earlier in the day. The proponents of Initiatives 50 and 108 have promised that so long as the terms of the bill remain in place, neither they nor their donors will pursue any ballot measures to reduce assessment rates or further cap revenue growth for six years. However, there is no such restriction on other groups.

HB24B-1001 establishes a new local government revenue limit, as well as new assessment rates and value reductions for both residential and non-residential property. Like SB24-233, schools are decoupled from all other local governments. This results in two separate assessment rates being used to calculate residential property taxes — one rate applies to

school district mill levies which is higher than the second rate that applies to all other local government mill levies. Unlike SB24-233, schools will be subject to a new property tax revenue limit, however, it is more generous than the revenue limit for other local governments. Details on local government revenue limits, residential and nonresidential assessment rates required in the bill, and limited local government backfill can be found in the CML Statehouse Report attached to this update.

2024 Interim Committees

Each year the legislature holds interim committees which meet in between legislative sessions to discuss various agreed upon issues. Some interim committees are narrowly focused on a particular issue of interest while others are more broadly focused and meet every year. After hearing presentations and discussing topics more in-depth, the committee will often request legislation be drafted for consideration during the next legislative session. Unlike other legislation, interim committee bills must pass by a two-thirds majority of the committee to be considered during the regular session. Interim committees are currently working on drafting legislation for consideration during September and October interim committee meetings. Advocacy staff have been tracking and participating in a number of interim committees this year and will report on the evolving legislation during CML district meetings. If you have questions about interim committee topics or legislation, please reach out to CML's advocacy team.

Looking ahead to 2025

The 2025 session will take its final shape after the November elections when new leadership and members have announced their priorities. However, as in years past the legislature is expected to prioritize legislation bolstering infrastructure and transportation, tackling housing affordability, and advancing environmental sustainability. Legislators are likely to focus on improving and expanding transportation networks to alleviate congestion and support economic growth. Housing affordability will continue to be a critical issue, with efforts aimed at increasing the availability of affordable housing and implementing measures to prevent displacement. Following the 2024 session's focus on housing affordability, expect to see greater attention turn to improving public transit across the state to better support transit-oriented communities. Environmental sustainability will be a key area of concern, with anticipated discussions on enhancing renewable energy initiatives, reducing carbon emissions, and addressing climate resilience.

Advocacy staff expects to see several issues and bills from the 2024 session resurface including bills to address law enforcement misconduct, and Colorado Open Record Act (CORA) reform, among others.

The Task Force Related to the Rights of Coloradoans with Disabilities created via HB23-1296 will report out on suggestions for legislation in 2025. Staff expects to see legislation in this space as well.

The CML Advocacy Team is indebted to our members for their expertise, witness testimony, grassroots efforts, and general legislative assistance – all of which are key to CML's success. Please also take the opportunity at this year's District Meetings to provide your input on what CML's legislative priorities should be for the upcoming session, and make sure you take a copy of CML's Annual Policy Statement or download it from the home page at www.cml.org.

For questions on legislation please contact Heather Stauffer, CML advocacy manager at hstauffer@cml.org.

CML Policy Committee

The CML Policy Committee is an essential part of the policy development process at CML, and all municipalities are encouraged to take advantage of the opportunity to have their voices heard as part of the discussion on legislation and policies that directly impact municipalities.

Policy Committee representatives are appointed by their respective municipalities. Each municipality may assign one member and designate an alternate should that member be unable to attend. Cities with a population over 100,000 may appoint two members plus an alternate to serve on the policy committee. Policy Committee representatives are responsible for:

1. Attending and participating in all Policy Committee meetings, in-person or virtually, and voting on policy positions to recommend to the CML Executive Board.
2. Evaluating requests from member municipalities for CML-initiated legislation and making a recommendation to the Executive Board.
3. Reviewing the League's 2024-2025 Policy Statement that guides League positions on policy issues affecting municipalities and proposing revisions, if necessary. (Any recommended changes to the policy statement are voted on by CML members at the Annual Business Meeting that takes place as part of CML's Annual Conference.)

2024-2025 CML Policy Committee Meeting Dates

All meetings are scheduled from 9:00a.m. - Noon

- Friday, Oct. 11 (Hybrid in-person and virtual)
- Friday, Dec. 6 (Hybrid in-person and virtual)
- Friday, Jan. 17 (Virtual)
- Friday, Feb. 21 (Hybrid in-person and virtual)
- Friday, March 14 (Virtual)

For questions on the Policy Committee, please contact CML Advocacy Manager Heather Stauffer at hstauffer@cml.org.



COLORADO
MUNICIPAL
LEAGUE

CML 2024 PRESIDENT'S INITIATIVE

CIVILITY STARTS HERE

WHAT IS CIVILITY?

Civility is the steadfast practice of respect, even in disagreement, that fosters constructive dialogue and connection, recognizing the inherent dignity of every person.

GUIDING PRINCIPLES

While a definition provides a clear understanding, the true essence of civility lies in its application. The following guiding principles illustrate how civility translates into practical actions to foster respectful and productive interactions within local government. These principles serve as a roadmap, guiding municipal officials, staff, and the public in navigating complex issues and achieving positive outcomes for Colorado communities.

1. Listen as intently as you speak

Practice active listening and consider briefly summarizing what you heard to ensure understanding.

2. Focus on issues, not individuals

Dig into the substance of the problem, and if you disagree, disagree with the idea, not the person. Acknowledging differing perspectives can help everyone to reach a more well-rounded decision.

3. Distinguish between fact and opinion

Seek clarity on both while being considerate of others' opinions. It's okay to agree to disagree; just make sure you understand the fundamental points of differences.

4. Get curious instead of furious

Strive to manage your emotions in the moment. If you notice yourself getting upset, pause, and take a breath

before speaking. Ask questions with the intent to learn and answer questions with respect.

5. Acknowledge knowledge

When someone makes a logical or interesting point, acknowledge it. Embrace a continuous learning mindset by staying open to new ideas and facts to expand your understanding.

6. Own your intentions and your impact

Our words and behaviors may not reflect our intent to those receiving them. Value and prioritize honesty and goodwill while striving to solve problems.

7. Seek common ground

Build bridges by prioritizing shared values and goals. Strive to find commonalities and shared understanding as a basis for productive, resolution-oriented discourse and problem-solving.

8. Be a role model

We're in this together. We can't control others' behaviors, just our own. Encourage each other to practice these behaviors and courteously challenge disrespectful behavior.

TAKE THE CIVILITY PLEDGE

Visit the CML *Civility Starts Here* resource website, where you will find a civility pledge and other resources to help foster civility in your community.





COLORADO
MUNICIPAL
LEAGUE

GRASSROOTS ADVOCACY

AMPLIFY YOUR ADVOCACY EFFORTS: 10 Tips to Make Your Voice Heard at the Statehouse

MAKE CONTACT

Determine who your legislator is, and contact them via phone, email, or in person. Consider inviting them to a council or board meeting, a special session, or a community event.

BUILD THE RELATIONSHIP

Talk to them about legislative and policy issues that affect your municipality. Refer to CML positions on bills by referencing our bill log or position papers on the website. Let them know you would like their support for your issue and appreciate their vote.

BECOME AWARE OF LEGISLATION

The CML Statehouse Report, which comes out regularly during the legislative session, is an effective tool to keep you informed on current state legislative activity. Assign someone the specific task of watching legislation and reviewing League materials. The League also provides legislative updates that are emailed to interested municipal officials.

BE WELL INFORMED ON THE ISSUES

Approach legislators with sufficient information to articulate your arguments, respond to questions, and counter the opposition. Wherever possible, quantify the impact of a proposed bill and explain how it will affect specific projects in your city or town. CML is always available as a resource in this effort.

ACT QUICKLY

If you delay action, a bill may pass or fail before your city or town provides its input. It's important to be involved before a decision is already made.

COMMUNICATE OFTEN AND BE PERSISTENT

Constant communication is vital. Communicate with your legislators on a regular, year-round basis — not just when an emergency arises. A personal visit is the best type of contact, followed by a telephone call, or e-mail, and then a letter. Resolutions are somewhat useful, just don't overuse them.

WORK WITH OUTSIDE GROUPS

The media, service clubs, community-wide organizations, and your local Chamber of Commerce all appreciate it when you involve them in your legislative activity. Keep them informed of your positions and concerns and ask for their endorsement.

ALWAYS SAY THANKS

Don't forget to say "thank you" to your legislators. When your legislators do support your efforts, a thank-you note or other special recognition is really appreciated and goes a long way to solidifying relations.

REMEMBER THE ABCS

Accuracy, brevity, and courtesy are three of the most important things you can remember when dealing with legislators. Give accurate and concise information. If you don't know the answer to a question, say so. Be brief and to the point.

WORK COLLECTIVELY

Cities and towns do not operate in a vacuum. Our collective advocacy success is improved when legislators hear personal stories from elected officials in their districts. The Colorado Municipal League appreciates your support!



ADVOCACY

Colorado Municipal League (CML) is your voice before the state and federal government, with full-time lobbyists to ensure municipalities are well-represented at the state capitol.

CML LISTSERVS

Listsers allow subscribers to exchange information and ideas through email. Members can post questions or share information, which is then distributed automatically to all group members. Responses from other members are also shared with the entire subscriber list. Listserv groups include attorneys, clerks, finance officers, human resources, managers, public information officers, public works, and utilities directors.

ENGAGING YOUTH

CML proudly supports the popular Lessons on Local Government (LOLG) program in partnership with the Special District Association of Colorado. This free resource, available at lessonsonlocalgovernment.org, offers materials for Colorado's K-12 teachers that meet the state's social studies and civics standards. Beyond education, LOLG acts as a bridge, connecting our future leaders to the inner workings of local government and fostering their civic engagement.

INFORMATION

CML provides comprehensive, in-depth information through the publication of several books annually, along with current issue overviews available on cml.org, white papers, biweekly newsletters, and a quarterly magazine. Visit CML's online bookstore to view and order available publications.

LEGAL RESOURCES

CML's dedicated legal staff is available as a municipal resource for questions ranging from the impact of recent court decisions to guidelines on implementing statutory changes. Additionally, the League participates as amicus curiae (friend of the court) in state and federal appellate court cases that involve issues important to municipalities.

MUNICIPAL CLERK ADVISOR PROGRAM

Developed by CML, Colorado Intergovernmental Risk Sharing Agency (CIRSA), and Colorado Municipal Clerks Association (CMCA), this program is a valuable free resource designed to assist municipal clerks in navigating specific job-related questions or challenges. For information, contact Karen Goldman at charna48@comcast.net or 303-981-8022.

MUNIVERSITY

CML created the MUNiversity program to recognize municipal elected officials who invest time and resources to enhance their knowledge of municipal government and their capacity to lead. This program extends automatic enrollment to all elected officials from member municipalities, allowing them to amass credits for each training session they participate in. Officials are recognized during CML's annual conference at varying tiers achievement: Fundamental (30 credits), Leadership (60 credits), and Graduate (100 credits).

SOCIAL MEDIA

Whether you are active on Facebook, LinkedIn, or X, you are invited to join the vibrant community (collectively over 5,800 followers) already connected with CML. Get updates on upcoming CML activities, training and events, breaking news about state legislation, and information on what is going on in cities and towns across the state.

TRAINING

CML offers its members training opportunities covering various innovative and current topics through diverse formats. You can access the training calendar at cml.org > *Education & Training*. CML training options encompass:

- **Webinars**—Hour-long courses on a specific issue area or topic. These usually occur over the lunch hour and are free to members. CML provides webinars on diverse topics, including accessibility and ADA compliance, housing, parking management, retail and economic development trends, waste diversion, and more. Previous webinar materials and recordings are accessible on CML's website.
- **Workshops and seminars**—Typically one to two days long, CML holds training opportunities for elected officials, municipal staff, and municipal attorneys. These sessions feature speakers on several topics throughout the day and in-person networking opportunities.
- **Annual Conference**—CML's annual conference brings together Colorado's municipalities from across the state for training with subject matter experts and collaborative opportunities with staff and elected officials from member cities and towns. This is the League's largest training each year, typically held in June.



YOUR GATEWAY TO KNOWLEDGE

Stay Informed, Stay Ahead with These Essential Reads

At the Colorado Municipal League (CML), knowledge is empowerment. We are dedicated to providing our municipal members with a wealth of up-to-date information to support their growth and success.

Each year, we diligently update our materials, ensuring they remain current and relevant to the evolving needs of our communities. Additionally, we actively explore new subject areas to address emerging challenges and opportunities facing municipalities.

Our publications are available in both print and PDF formats, offering flexibility and accessibility to our members. Most importantly, PDF versions are complimentary to members and can be downloaded instantly, enabling swift access to essential resources.

Join us in harnessing the power of knowledge to drive community progress. Together, let's build stronger, more resilient municipalities equipped to thrive in a rapidly changing world.

Explore our most sought-after publications and periodicals:

PERIODICALS

- *Colorado Municipalities* quarterly magazine
- Biweekly print and electronic newsletter
- *Lessons on Local Government* electronic newsletter

WHITE PAPERS & GUIDES

- *Knowledge Now* on various topics
- Colorado *State of Our Cities and Towns* report
- Annual *Colorado Laws Enacted* affecting municipalities
- Annual *CML Compensation Survey*

BOOKS & PAMPHLETS

- *Annexation in Colorado*
- *Bob's Rule of Order for Colorado Local Governments*
- *Code Enforcement in Colorado*
- *Colorado Municipal Clerk's Reference Guide*
- *Colorado Municipal Government: An Introduction*
- *Community Policing: An Overview and Guide*
- *Election Book*
- *Ethics, Liability, and Best Practices Handbook*
A CIRSA and CML publication
- *Governance 101*
- *Handbook for Appointed Municipal Boards and Commissions*
- *Historic Preservation: Basics for Municipalities*
- *Home Rule Handbook*
- *How to Hire a Local Government Manager or Administrator*
- *Liquor and Beer Handbook*
- *Municipal Candidates Guide*
- *Municipal Courts*
- *Municipal Procurement*
- *Municipal Prosecutor Handbook*
- *Municipal Taxes and Fees*
- *Open Meetings, Open Records*
- *TABOR: A Guide to the Taxpayer's Bill of Rights*
- *Tips for Enhancing Professionalism During Virtual Meetings*
- *Understanding Local Expenditures*
- *Urban Renewal*

Visit the CML bookstore online at members.cml.org/store.