CITY OF IDAHO SPRINGS
1711 Miner Street
P.O. Box 907
Idaho Springs, CO 80452-0907
Telephone (303) 567-4421
FAX (303) 567-4955

NOTICE AND AGENDA OF WORK SESSION
MONDAY August 8th, 2022 6:30 p.m.

- Electric Vehicle Charging Update

IN-PERSON AND REMOTE MEETING PUBLIC ATTENDANCE AND PARTICIPATION INSTRUCTIONS

The Public is able to view and hear this meeting remotely at the following address on the City's website:
https://www.colorado.gov/pacific/idahosprings/city-council-live

CITY OF IDAHO SPRINGS
City Council Communication

REPORT DATE: AUGUST 4, 2022 WORK SESSION

MEETING DATE: AUGUST 8, 2022

PRESENTED BY: JERAD CHIPMAN, AICP
COMMUNITY DEVELOPMENT PLANNER

ITEM: ELECTRIC VEHICLE CHARGING STATION RELOCATION

BACKGROUND:

In June of 2021, the City Council approved an agreement with EV Build, LLC to locate an electric vehicle charging station in the City-owned Bustang Lot. Since that time, the City has updated its vision for that parcel and would like to relocate the proposed charging station to another site. Staff met with Jim Frank of Charge Point, who is the representative for this project, to reconsider several of the other sites that were previously identified, and we have selected a mutually agreeable preferred location on the north side of Colorado Boulevard just east of the fire station. The attached image outlines two (2) of the locations that were discussed, and labels them as Option 1 and Option 2. Site Option 2 on the attached exhibit is the preferred option that is being proposed at the work session. The charging station infrastructure may need to be located within the current Greenway trail, which would therefore need to be widened to maintain the minimum width of ten (10) feet. The charging station infrastructure might be able to fit into the parking spaces alleviating the need for Greenway alterations. Staff would recommend resigning and restriping some of the existing "1 Hour Parking Oversized Vehicle Loading Zone Only" to the east to provide a space to charge an oversize vehicle and to maintain the existing loading zone for the rafting companies, buses and other large vehicles.

CITY COUNCIL'S ROLE:

A consensus opinion is requested of the City Council as to the proposed relocation of the Electric Vehicle Charging Station. If a positive consensus agreement is reached, staff will present a resolution at a future meeting to amend the Agreement with EV Build accordingly.

Clear Creek
Xcel Utility Box / Transformer
39.742795, -105.511365
Xcel Utility Box / Transformer
39.742811, -105.510449
Site Option 1
Site Option 2
70
Colorado Blvd
Pull Thru Site Option 1
Can we convert this hatched area to a pull through?
Fire Department
Pull Thru Site Option 2
Can we convert this hatched area to a pull through?
2022
2018
2036
Clear Creek Radio
2000
2004

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NOTICE AND AGENDA

Regular Meeting
Idaho Springs City Council
1711 Miner Street, City Hall
Monday, August 8, 2022, 7:00 p.m.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **AGENDA APPROVAL**
   - **a)** Move to approve the agenda for the August 8, 2022 meeting
5. **CONFLICT OF INTEREST**
6. **APPROVAL OF MINUTES**
   - **a)** Move to approve the minutes from July 25, 2022
7. **APPROVAL OF BILLS**
   - **a)** Move to approve bills to August 8, 2022
8. **PUBLIC COMMENT**
9. **RESOLUTIONS**
   - **a)** **Resolution #16, Series 2022** A resolution approving a memorandum of understanding with the clear creek county advocates concerning the provision of services to victims of crime and trauma
10. **CITY ATTORNEY**
11. **PUBLIC WORKS DEPARTMENT**
    - **a)** Staff report submitted with two requests for action:
      1. Move to approve $255,000.00 to Foothill Paving & Maintenance Inc. for asphalt repairs from line #23-00-6016.
      2. Move to approve $3,248,878.00 from line #21-00-7044 to A.D. Miller for public works building construction.
12. **FINANCE OFFICER**
    - **a)** 2021 Financial Audit Presentation
13. **CITY ADMINISTRATOR**
    - **a)** No staff report submitted
14. **ADMINISTRATION DEPARTMENT**
    - **a)** **Assistant City Administrator** - Staff report submitted with two requests for action.
    - **b)** **Deputy City Clerk** - Staff report submitted with one request for action.
      1. Move to approve the Intergovernmental Agreement for 2022 General Election.
    - **c)** **Community Development Planner** – Staff report submitted with no requests for action
15. **POLICE DEPARTMENT**
    - **a)** Staff report submitted with no requests for action
16. **MAYOR / COUNCIL**
17. **ADJOURN**
    - **a)** Next work session on Monday August 22, 2022
    - **b)** Next Regular Meeting on Monday August 22, 2022

IN-PERSON AND REMOTE MEETING PUBLIC ATTENDANCE AND PARTICIPATION INSTRUCTIONS

The Public is able to view and hear this meeting remotely at the following address on the City's website:
https://www.colorado.gov/pacific/idahosprings/city-council-live
To appear on the agenda as Scheduled Public Comment (in person or remote), you must fill out the form at the following link and return to the Deputy City Clerk no later than Noon (12 p.m.) the Thursday before the meeting date:
https://www.colorado.gov/pacific/sites/default/files/Fillable%20Council%20Public%20Comment_1.pdf. For remote Public Comment, please use this link to join the meeting: https://us02web.zoom.us/j/88123857147

To provide in-person Unscheduled public comment, please sign-in at the entrance to the Council Chambers. To provide remote unscheduled comment, please use this link to join the meeting: https://us02web.zoom.us/j/88123857147. You will need to identify yourself when joining the Zoom meeting with an accurate first and last name. You will then need to raise your hand to be recognized for public comment at the designated time on the agenda.

Each Scheduled/Unscheduled Public Comment is limited to three (3) minutes.

JOHN CURTIS **KATE COLLIER** **LISA MANIFOLD**
SCOTT PENNELL **ART CACCAVALE**
CHUCK HARMON **JIM CLARK**

IDAHO SPRINGS CITY COUNCIL
REGULAR MEETING
JANUARY 24, 2022

The City Council of the City of Idaho Springs held a remote regular meeting on July 25, 2022, via zoom. Mayor Harmon called the meeting to order at 7:01 p.m.

Answering the roll were: Chuck Harmon, Kate Collier, John Curtis, Scott Pennell, Art Caccavale, Jim Clark, and Lisa Manifold. Also present was Assistant City Administrator Jonathan Cain, Public Works Superintendent John Bordoni and Police Chief Nate Buseck. City Attorney Carmen Beery joined via Zoom.

The Pledge of Allegiance was recited by all present.

AGENDA APPROVAL
Councilmember Collier moved to approve the agenda for July 25, 2022
Councilmember Pennell seconded, followed by an all in favor voice vote.

CONFLICT OF INTEREST
Councilmember Clark recused himself from the bills vote as he has a conflict of interest regarding the Allied Towing bills.

APPROVAL OF MINUTES
Councilmember Pennell moved to approve minutes of July 11, 2022
Councilmember Caccavale seconded, followed by an all in favor voice vote.

APPROVAL OF BILLS
Councilmember Caccavale Moved to approve bills to July 25, 2022
Councilmember Collier seconded, followed by an all in favor roll call vote.

PUBLIC HEARING
Mayor Harmon opened the public hearing for on the City's Participation in the Paid Family Medical Leave Insurance (FAMLI) Program at 7:05 pm. There were no comments from the public nor from staff on this hearing. Hearing closed at 7:06 pm.

RESOLUTIONS
Councilmember Collier moved to approve **Resolution #15, Series 2022** A Resolution Declining the City's Participation in the Paid Family Medical Leave Insurance (FAMLI) Program
Councilmember Caccavale seconded, all followed by an all in favor roll call vote.

Councilmember Pennell moved to approve **Resolution # 14, Series 2022,** a Resolution Calling a Special Municipal Election to be Coordinated with the State General Election on November 8, 2022, for Purposes of Referring at Least One Ballot Question to City Electors
Councilmember Collier seconded, all followed by an all in favor roll call vote.

Councilmember Collier moved to approve **Resolution #12, Series 2022,** a Resolution Accepting Construction of the city of Idaho Springs Water Resource Recovery Facility Project 2 – Secondary Treatment Project
Councilmember Curtis seconded, all in followed by an all in favor roll call vote.

JOHN CURTIS	**KATE COLLIER**	**LISA MANIFOLD**
SCOTT PENNELL	**ART CACCAVALE**	
CHUCK HARMON	**JIM CLARK**	

ADMINISTRATIVE DEPARTMENT

Assistant City Administrator - Staff report submitted with one request for action. Move to approve the proposed amended City Attorney rates.
Councilmember Collier moved to approve the proposed amended City Attorney rates
Councilmember Manifold seconded, followed by an all in favor roll call vote.

Deputy City Clerk - Staff report submitted with one request for direction. Staff has been receiving requests from business and property owners in Downtown Idaho Springs to allow outside vendors to use their encroachment spaces. Municipal Code requires that all vendor applications in the Historic District require Council Approval. Additionally at issue is whether Properties with a free encroachment agreement to utilize City Right of Way can "lease" or "lend" that space to outside vendors.

Mayor Harmon opened the discussion with the city council on these types of requests. Assistant City Administrator Jon Cain suggested that council have a work session on future requests for vendor licenses in the Historic District for further direction. Mayor Harmon advised that for this specific scenario, that the vendor was a brick-and-mortar business in town until recently, and is a non-competing business that this time, council would approve a completed vendor application for this business this time. There will be further procedure discussion on future vendor licenses in the historic district.

POLICE DEPARTMENT

Staff report submitted with no requests for action. Chief Buseck stated that they are excited to go back to 10 hours shifts versus the 12 hours the current staff has been working.

PUBLIC WORKS

Staff report submitted with no requests for action. Mr. Bordoni did include the reservoir inspection in his report.

MAYOR AND COUNCIL

Mayor Harmon thanked council for all of their effort. Councilmember Collier asked about a short-term library park plan. Weed control, etc. Councilmember Clark volunteered to bring a mower down to help with the weeds. Council had a discussion on whom they could get to remove trees, and weeds in Idaho Springs. Councilmember Collier suggested that maybe the library get an industrial mower/weed wacker that they could sign out to volunteers/ the community. Councilmember Clark volunteered to offer a gas weed wacker to the library to use/sign out for use.

ADJOURN

Mayor Harmon adjourned the meeting at 7:23 pm.

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
A T & T Mobility (283)								
287246995984X07212022								
287246995984X07212022	Invoice	Cell Phone/'WasteWater	07/21/2022	08/08/2022	158.34	Open	08/22	52-00-5335
287246995984X07212022	Invoice	Cell Phones/Water	07/21/2022	08/08/2022	158.34	Open	08/22	51-00-5335
Total 287246995984X07212022:					316.68			
Total A T & T Mobility (283):					316.68			
Alsco - Denver Linen (13)								
2632209								
2632209	Invoice	Carpets	07/19/2022	08/19/2022	62.25	Open	07/22	10-30-5108
Total 2632209:					62.25			
2637724								
2637724	Invoice	Carpets	08/02/2022	09/02/2022	62.25	Open	07/22	10-30-5108
Total 2637724:					62.25			
Total Alsco - Denver Linen (13):					124.50			
A-OK Auto Clinic (2)								
36777								
36777	Invoice	oil change 2015 chevy	07/25/2022	08/25/2022	97.90	Open	07/22	51-00-6150
Total 36777:					97.90			
36778								
36778	Invoice	labor to fix ignition switch	07/25/2022	08/25/2022	325.00	Open	07/22	10-10-5108
36778	Invoice	Parts for ignition switch	07/25/2022	08/25/2022	236.65	Open	07/22	10-10-5108
Total 36778:					561.65			
Total A-OK Auto Clinic (2):					659.55			
Arrowhead Landscape Services (1995)								
CD50230199								
CD50230199	Invoice	Courtney Riley Cooper Park Maint	08/01/2022	08/31/2022	2,839.00	Open	08/22	10-60-5108
Total CD50230199:					2,839.00			
Total Arrowhead Landscape Services (1995):					2,839.00			
Browns Hill Engineering & Cont (1416)								
759								
759	Invoice	WTP SCADA Leasing Agreement	08/01/2022	09/01/2022	1,620.00	Open	09/22	51-00-5309
Total 759:					1,620.00			
760								
760	Invoice	WWTP SCADA Leasing Agreeme	08/01/2022	09/01/2022	1,620.00	Open	09/22	52-00-5309
Total 760:					1,620.00			
Total Browns Hill Engineering & Cont (1416):					3,240.00			
Byerley Tree, LLC (2019)								
1115-3								
1115-3	Invoice	spring/summer fertilization	07/26/2022	08/26/2022	120.00	Open	09/22	10-60-5108
Total 1115-3:					120.00			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total Byerley Tree, LLC (2019):					120.00			
Calibre Press (1799)								
57434								
57434	Invoice	Constitutional use of force class	07/20/2022	08/20/2022	537.00	Open	07/22	10-30-5212
Total 57434:					537.00			
Total Calibre Press (1799):					537.00			
Canyon Glass & Gutters Inc. (39)								
19330								
19330	Invoice	final payment on visitor center win	07/20/2022	08/20/2022	11,146.16	Open	07/22	21-00-7041
Total 19330:					11,146.16			
Total Canyon Glass & Gutters Inc. (39):					11,146.16			
CenturyLink (569)								
3035672130X7222022								
3035672130X7222022	Invoice	Internet service/Waste Water	07/22/2022	08/12/2022	213.31	Open	08/22	52-00-5335
Total 3035672130X7222022:					213.31			
Total CenturyLink (569):					213.31			
Chicago Creek Sanitation (434)								
2022-08								
2022-08	Invoice	Maintenance Fee	07/28/2022	08/28/2022	153.00	Open	08/22	52-00-5206
Total 2022-08:					153.00			
Total Chicago Creek Sanitation (434):					153.00			
Clear Creek County Road & Bridge (1278)								
JULY 2022								
JULY 2022	Invoice	Fleet fuel/Parks	08/02/2022	09/02/2022	271.59	Open	07/22	10-60-6191
JULY 2022	Invoice	Fleet fuel/Police	08/02/2022	09/02/2022	2,569.63	Open	07/22	10-30-6191
JULY 2022	Invoice	Fleet fuel/WasteWater	08/02/2022	09/02/2022	360.51	Open	07/22	52-00-6191
JULY 2022	Invoice	Fleet fuel/Water	08/02/2022	09/02/2022	360.50	Open	07/22	51-00-6191
JULY 2022	Invoice	Streets Fuel	08/02/2022	09/02/2022	1,022.95	Open	07/22	10-10-6191
Total JULY 2022:					4,585.18			
Total Clear Creek County Road & Bridge (1278):					4,585.18			
Clear Creek Supply (291)								
PDX7312022								
PDX7312022	Invoice	353486 - coolant	07/31/2022	08/10/2022	26.94	Open	07/22	10-30-6193
PDX7312022	Invoice	353845 - paint	07/31/2022	08/10/2022	6.99	Open	07/22	10-30-6100
Total PDX7312022:					33.93			
STREETSX7312022								
STREETSX7312022	Invoice	353543 - paint and goof off	07/31/2022	08/10/2022	30.46	Open	07/22	10-60-6200
STREETSX7312022	Invoice	353973 - brake fluid	07/31/2022	08/10/2022	4.00	Open	07/22	10-10-6193
STREETSX7312022	Invoice	354290 - battery	07/31/2022	08/10/2022	159.99	Open	07/22	10-10-6150
STREETSX7312022	Invoice	354754 - key tags	07/31/2022	08/10/2022	4.95	Open	07/22	10-10-6010
Total STREETSX7312022:					199.40			
WWX7312022								
WWX7312022	Invoice	354128 - washer fluid	07/31/2022	08/10/2022	13.98	Open	07/22	51-00-6150

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
WWX7312022	Invoice	354354 - bit and anchors	07/31/2022	08/10/2022	6.29	Open	07/22	52-00-6004
Total WWX7312022:					20.27			
Total Clear Creek Supply (291):					253.60			
CO Department of Public Health and Envir (74)								
FGD20220162								
FGD20220162	Invoice	Annual Drinking water fee	07/26/2022	08/31/2022	865.00	Open	08/22	51-00-5302
FGD20220162	Invoice	fee for echeck	07/26/2022	08/31/2022	1.00	Open	08/22	51-00-5302
Total FGD20220162:					866.00			
Total CO Department of Public Health and Envir (74):					866.00			
Colorado Analytical Lab (945)								
220719043								
220719043	Invoice	total coliform P/A compl	07/20/2022	08/20/2022	103.50	Open	07/22	51-00-5201
Total 220719043:					103.50			
220719045								
220719045	Invoice	bod-5	07/25/2022	08/25/2022	66.60	Open	07/22	52-00-5201
Total 220719045:					66.60			
220726032								
220726032	Invoice	bod-5	08/01/2022	09/01/2022	66.60	Open	07/22	52-00-5201
Total 220726032:					66.60			
Total Colorado Analytical Lab (945):					236.70			
Colorado Barricade Co. LLC (79)								
497248-001								
497248-001	Invoice	pavement markings	07/28/2022	08/28/2022	22,126.00	Open	07/22	20-00-6016
Total 497248-001:					22,126.00			
Total Colorado Barricade Co. LLC (79):					22,126.00			
Colorado Mountain Bike Association (1835)								
6617								
6617	Invoice	VCMP Trail Construction Manage	08/02/2022	09/01/2022	11,150.00	Open	08/22	21-00-6024
Total 6617:					11,150.00			
Total Colorado Mountain Bike Association (1835):					11,150.00			
Comcast (1486)								
0197295X7232022								
0197295X7232022	Invoice	City Hall Internet	07/23/2022	08/17/2022	255.21	Open	08/22	10-20-5335
Total 0197295X7232022:					255.21			
Total Comcast (1486):					255.21			
Common Knowledge Technology, Inc (1549)								
57039								
57039	Invoice	Wireless Access points	04/08/2022	08/08/2022	1,378.00	Open	08/22	10-20-7010
Total 57039:					1,378.00			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
57985								
57985	Invoice	Month IT Services	08/01/2022	08/31/2022	1,174.25	Open	08/22	10-20-5108
57985	Invoice	Month IT Services	08/01/2022	08/31/2022	1,174.25	Open	08/22	10-10-5108
57985	Invoice	Monthly IT Services	08/01/2022	08/31/2022	587.12	Open	08/22	52-00-5108
57985	Invoice	Monthly IT Services	08/01/2022	08/31/2022	587.13	Open	08/22	51-00-5108
57985	Invoice	Monthly IT Services	08/01/2022	08/31/2022	1,174.25	Open	08/22	10-30-5108
Total 57985:					4,697.00			
Total Common Knowledge Technology, Inc (1549):					6,075.00			
CPS Distributors (395)								
0007075669-001								
0007075669-001	Invoice	reduced pressure assembly and p	06/22/2022	08/15/2022	717.49	Open	07/22	10-60-6045
Total 0007075669-001:					717.49			
Total CPS Distributors (395):					717.49			
D.J. Smith & Company LLC (1969)								
22-107.01								
22-107.01	Invoice	Citizens Park Remodel	08/02/2022	08/30/2022	56,299.00	Open	07/22	21-00-6024
Total 22-107.01:					56,299.00			
Total D.J. Smith & Company LLC (1969):					56,299.00			
Dash Medical Gloves (777)								
1268216								
1268216	Invoice	Gloves	07/27/2022	08/03/2022	247.80	Open	07/22	52-00-6022
1268216	Invoice	Gloves	07/27/2022	08/03/2022	247.80	Open	07/22	51-00-6207
Total 1268216:					495.60			
Total Dash Medical Gloves (777):					495.60			
Deep Rock (1855)								
18332261072222								
18332261072222	Invoice	Water Cooler	07/22/2022	08/14/2022	43.92	Open	07/22	10-20-5309
Total 18332261072222:					43.92			
Total Deep Rock (1855):					43.92			
Doyle Disposal (380)								
10005								
10005	Invoice	Trash Service Sewer Plant	07/25/2022	08/25/2022	453.00	Open	08/22	52-00-5202
Total 10005:					453.00			
Total Doyle Disposal (380):					453.00			
ESRI (583)								
9429116								
9429116	Invoice	GIS software Maintenance	07/21/2022	08/31/2022	400.00	Open	08/22	10-20-7011
Total 9429116:					400.00			
Total ESRI (583):					400.00			
FlowRide Concepts (2028)								
141								
141	Invoice	Final Invoice Phase 1 VCMP Con	05/13/2022	08/13/2022	190,016.00	Open	07/22	21-00-6024

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 141:					190,016.00			
Total FlowRide Concepts (2028):					190,016.00			
Galls (527)								
021568972								
021568972	Invoice	polo with name tag	07/06/2022	08/05/2022	68.21	Open	07/22	10-30-6030
Total 021568972:					68.21			
021568974								
021568974	Invoice	polo with name tag	07/06/2022	08/05/2022	64.47	Open	07/22	10-30-6030
Total 021568974:					64.47			
Total Galls (527):					132.68			
Golden West Industrial Supply (418)								
2114842								
2114842	Invoice	led flares	07/20/2022	08/20/2022	299.90	Open	07/22	10-30-6100
2114842	Invoice	police tape	07/20/2022	08/20/2022	119.94	Open	07/22	10-30-6100
2114842	Invoice	Safety Glasses	07/20/2022	08/20/2022	231.12	Open	07/22	10-30-6100
Total 2114842:					650.96			
Total Golden West Industrial Supply (418):					650.96			
Hach Company (138)								
13138298								
13138298	Invoice	fitting set	07/12/2022	08/12/2022	162.51	Open	07/22	52-00-5109
Total 13138298:					162.51			
Total Hach Company (138):					162.51			
ICESOFT Technologies Inc. (2049)								
VU-1067								
VU-1067	Invoice	Annual Subscription for Alert Syst	06/14/2022	08/14/2022	1,900.00	Open	07/22	10-20-7020
Total VU-1067:					1,900.00			
Total ICESOFT Technologies Inc. (2049):					1,900.00			
IntelliPay (1279)								
3223								
3223	Invoice	ACH Fees	07/31/2022	08/31/2022	35.15	Open	07/22	10-20-5340
Total 3223:					35.15			
Total IntelliPay (1279):					35.15			
JVA Incorporated (1110)								
101790								
101790	Invoice	PW facility structural	06/30/2022	07/30/2022	449.00	Open	06/22	21-00-7044
Total 101790:					449.00			
101854								
101854	Invoice	on call civil	06/30/2022	07/30/2022	936.00	Open	06/22	51-00-5103
Total 101854:					936.00			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
101857								
101857	Invoice	mattie dam repairs	06/30/2022	07/30/2022	2,009.00	Open	06/22	51-72-7320
Total 101857:					2,009.00			
101978								
101978	Invoice	PW Engineering Services	06/30/2022	07/30/2022	1,615.00	Open	06/22	21-00-7044
Total 101978:					1,615.00			
101979								
101979	Invoice	Bidding Assistance	06/30/2022	07/30/2022	2,308.80	Open	06/22	21-00-7044
Total 101979:					2,308.80			
101981								
101981	Invoice	Transit Center	06/30/2022	07/30/2022	2,328.00	Open	06/22	21-00-7046
Total 101981:					2,328.00			
Total JVA Incorporated (1110):					9,645.80			
Liberty Communications (1547)								
2541851								
2541851	Invoice	phone service admin	07/30/2022	08/30/2022	143.88	Open	08/22	10-20-5303
2541851	Invoice	phone service police	07/30/2022	08/30/2022	143.88	Open	08/22	10-30-5303
2541851	Invoice	phone service public works	07/30/2022	08/30/2022	143.88	Open	08/22	10-10-5303
2541851	Invoice	phone service wastewater	07/30/2022	08/30/2022	71.94	Open	08/22	52-00-5303
2541851	Invoice	phone service water	07/30/2022	08/30/2022	71.93	Open	08/22	51-00-5303
Total 2541851:					575.51			
Total Liberty Communications (1547):					575.51			
Lifeloc Technologies (1072)								
367474								
367474	Invoice	portable breath tester	06/16/2022	08/16/2022	420.67	Open	06/22	10-30-6100
Total 367474:					420.67			
367474-T								
367474-T	Invoice	tax	06/16/2022	08/16/2022	40.18	Open	07/22	10-30-6100
Total 367474-T:					40.18			
367776								
367776	Invoice	fuel cell replacement	06/23/2022	08/23/2022	1,308.00	Open	06/22	10-30-6100
Total 367776:					1,308.00			
Total Lifeloc Technologies (1072):					1,768.85			
McDonald Farms (1588)								
0062118								
0062118	Invoice	Fuel	07/31/2022	08/15/2022	29.00	Open	07/22	52-00-5250
0062118	Invoice	overweight	07/31/2022	08/15/2022	339.63	Open	07/22	52-00-5250
0062118	Invoice	WasteWater Hauled to Landfill	07/31/2022	08/15/2022	800.00	Open	07/22	52-00-5250
Total 0062118:					1,168.63			
Total McDonald Farms (1588):					1,168.63			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Michael Goodbee (1940)								
8.1.22								
8.1.22	Invoice	Judge	08/01/2022	08/30/2022	1,600.00	Open	08/22	10-40-5110
Total 8.1.22:					1,600.00			
Total Michael Goodbee (1940):					1,600.00			
Natalie Cramer (2050)								
7.4.2022								
7.4.2022	Invoice	July 4th Children's entertainment	07/08/2022	08/08/2022	375.00	Open	07/22	10-21-5050
Total 7.4.2022:					375.00			
Total Natalie Cramer (2050):					375.00			
Peak Performance Imaging Solutions (409)								
64622								
64622	Invoice	Copier Rental	08/01/2022	08/16/2022	140.00	Open	08/22	10-20-5309
Total 64622:					140.00			
64647								
64647	Invoice	Copier Meter Bill/Police	08/01/2022	08/16/2022	91.23	Open	07/22	10-30-7010
Total 64647:					91.23			
Total Peak Performance Imaging Solutions (409):					231.23			
Quill Corporation (230)								
26610530								
26610530	Invoice	ink	07/26/2022	08/26/2022	71.01	Open	07/22	51-00-6010
26610530	Invoice	ink	07/26/2022	08/26/2022	71.01	Open	07/22	52-00-6010
26610530	Invoice	Supplies	07/26/2022	08/26/2022	.16	Open	07/22	10-20-6010
Total 26610530:					142.18			
Total Quill Corporation (230):					142.18			
Ramey Environmental Compliance, INC (898)								
24206								
24206	Invoice	Wastewater Services	07/22/2022	08/22/2022	2,069.96	Open	07/22	52-00-5000
24206	Invoice	Water Services	07/22/2022	08/22/2022	2,069.96	Open	07/22	51-00-5000
Total 24206:					4,139.92			
Total Ramey Environmental Compliance, INC (898):					4,139.92			
Rogers, Suzanne M. (737)								
8.1.22								
8.1.22	Invoice	Mileage	08/01/2022	08/30/2022	40.32	Open	08/22	10-40-5115
8.1.22	Invoice	Prosecutor	08/01/2022	08/30/2022	1,500.00	Open	08/22	10-40-5115
Total 8.1.22:					1,540.32			
Total Rogers, Suzanne M. (737):					1,540.32			
Sprint (750)								
569628819-176								
569628819-176	Invoice	PD Cell and Hot Spots	07/27/2022	08/22/2022	8.74	Open	07/22	10-30-5335
Total 569628819-176:					8.74			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total Sprint (750):					8.74			
SUEZ WTS Analytical Instruments (1803)								
901627097								
901627097	Invoice	Capsule Filter	07/05/2022	08/05/2022	300.00	Open	07/22	51-00-6207
901627097	Invoice	oxidizer cartridge	07/05/2022	08/05/2022	501.50	Open	07/22	51-00-6207
Total 901627097:					801.50			
Total SUEZ WTS Analytical Instruments (1803):					801.50			
The Home Depot Pro (1895)								
697181931								
697181931	Invoice	jumbo roll tt dispenser	07/20/2022	08/20/2022	450.00	Open	07/22	10-60-6200
Total 697181931:					450.00			
Total The Home Depot Pro (1895):					450.00			
Timberline Disposal (1467)								
5061250								
5061250	Invoice	fuel material and fee	08/01/2022	09/01/2022	8.85	Open	07/22	51-00-5205
5061250	Invoice	Hwy 103 toilet	08/01/2022	09/01/2022	55.25	Open	07/22	51-00-5202
Total 5061250:					64.10			
5062116								
5062116	Invoice	200 W. Colorado Blvd Trash	08/01/2022	09/01/2022	263.40	Open	08/22	10-60-5202
5062116	Invoice	fuel material and fee	08/01/2022	09/01/2022	42.20	Open	08/22	10-60-5202
Total 5062116:					305.60			
Total Timberline Disposal (1467):					369.70			
Tracy Stokes (1801)								
JUNE FLOWERS								
JUNE FLOWERS	Invoice	reimbursement for Flower supplie	08/01/2022	09/01/2022	136.63	Open	07/22	10-21-5039
Total JUNE FLOWERS:					136.63			
Total Tracy Stokes (1801):					136.63			
US Bank (1725)								
8/1/2022								
8/1/2022	Invoice	D02A061 Interest loan	08/01/2022	08/01/2022	2,073.67	Open	08/22	51-79-8145
8/1/2022	Invoice	D02A061 Principal loan	08/01/2022	08/01/2022	73,163.15	Open	08/22	51-79-8144
Total 8/1/2022:					75,236.82			
Total US Bank (1725):					75,236.82			
Utility Notification Center of Colorado (1984)								
222070766								
222070766	Invoice	Locates	07/31/2022	08/15/2022	59.80	Open	07/22	52-00-5108
222070766	Invoice	Locates	07/31/2022	08/15/2022	59.80	Open	07/22	51-00-5108
Total 222070766:					119.60			
Total Utility Notification Center of Colorado (1984):					119.60			
WEX BANK (1459)								
82495704								
82495704	Invoice	Fleet fuel - Police	07/23/2022	08/12/2022	170.22	Open	07/22	10-30-6191

Invoice		Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 82495704:						170.22			
Total WEX BANK (1459):						170.22			
Xcel Energy (540)									
788605694									
	788605694	Invoice	525 Pine Slope	07/20/2022	08/09/2022	6.87	Open	07/22	10-10-6001
Total 788605694:						6.87			
788610834									
	788610834	Invoice	PD	07/20/2022	08/09/2022	234.43	Open	07/22	10-30-6001
Total 788610834:						234.43			
788626426									
	788626426	Invoice	WTP	07/20/2022	08/09/2022	4,389.19	Open	07/22	51-00-6001
Total 788626426:						4,389.19			
788629512									
	788629512	Invoice	1101 Soda Creek	07/20/2022	08/09/2022	11.66	Open	07/22	10-10-6001
Total 788629512:						11.66			
788638796									
	788638796	Invoice	City Hall	07/20/2022	08/09/2022	303.27	Open	07/22	10-20-6001
Total 788638796:						303.27			
788714280									
	788714280	Invoice	1801 Miner St	07/20/2022	08/09/2022	11.35	Open	07/22	10-10-6001
Total 788714280:						11.35			
788754334									
	788754334	Invoice	980 CR 314	07/20/2022	08/09/2022	3,088.56	Open	07/22	52-00-6001
Total 788754334:						3,088.56			
788762502									
	788762502	Invoice	10 Montane	07/20/2022	08/09/2022	43.61	Open	07/22	10-10-6001
Total 788762502:						43.61			
788988057									
	788988057	Invoice	New WWTP	07/22/2022	08/11/2022	4,352.52	Open	07/22	52-00-6001
Total 788988057:						4,352.52			
789368017									
	789368017	Invoice	Public Works	07/26/2022	08/15/2022	251.52	Open	07/22	10-10-6001
Total 789368017:						251.52			
789560920									
	789560920	Invoice	Parks	07/27/2022	08/16/2022	316.51	Open	07/22	10-60-6001
Total 789560920:						316.51			
Total Xcel Energy (540):						13,009.49			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Grand Totals:					427,693.34			

Report GL Period Summary

GL Period	Amount
06/22	11,374.47
09/22	3,360.00
08/22	102,119.45
07/22	310,839.42
Grand Totals:	427,693.34

Vendor number hash:	0
Vendor number hash - split:	0
Total number of invoices:	0
Total number of transactions:	0

CITY OF IDAHO SPRINGS
County of Clear Creek, State of Colorado

Resolution No. 16, Series 2022

A RESOLUTION APPROVING A MEMORANDUM OF UNDERSTANDING WITH THE CLEAR CREEK COUNTY ADVOCATES CONCERNING THE PROVISION OF SERVICES TO VICTIMS OF CRIME AND TRAUMA

WHEREAS, the Clear Creek County Advocates (CCCA) is a non-profit community-based advocacy organization providing services to victims of crime and trauma in Clear Creek County since its inception in 1989; and

WHEREAS, CCCA has and continues to work collaboratively with law enforcement agencies in the County on a voluntary and unwritten basis to provide survivors with support and resources and to assist the law enforcement agencies' fulfillment of their legal obligations under the Colorado Victim's Rights Act; and

WHEREAS, the Idaho Springs Police Department (ISPD) recognizes and values the contribution of CCCA volunteers and seeks to ensure the ongoing availability of CCCA services to vicitms and survivors of crime and trauma in the City; and

WHEREAS, the Idaho Springs City Council similarly values and recognizes the importance of CCCA services and therefore wishes to formally approve a memorandum of understanding through which the City and CCCA express their mutual understanding concerning how the City, the ISPD and CCCA will collaborate and interact.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Idaho Springs, Colorado as follows:

The attached Memorandum of Understanding between the Clear Creek County Advocates and the Idaho Springs Police Department, et al., concerning the provision of services to victims of crime and trauma in Clear Creek County, is hereby approved. Chief of Police Nathan Buseck is hereby authorized and directed to execute the same.

PASSED, ADOPTED AND APPROVED at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 8th day of August, 2022.

____
Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____
Diane Breece, City Clerk

MEMORANDUM OF UNDERSTANDING
BETWEEN
CLEAR CREEK COUNTY ADVOCATES
AND

CLEAR CREEK COUNTY SHERIFF'S OFFICE, 405 Argentine Street, PO Box 2222, Georgetown, CO 80444

IDAHO SPRINGS POLICE DEPARTMENT, 3000 Colorado Blvd., PO Box 907, Idaho Springs, CO 80452

EMPIRE POLICE DEPARTMENT, 30 E. Park Avenue, PO Box 100, Empire, CO 80438

GEORGETOWN POLICE DEPARTMENT, 404 6th Street, PO Box 426, Georgetown, CO 80444

PURPOSE

To respond to victims of crime and trauma in the cities, towns and county of Clear Creek County assuring appropriate support to victims, increasing knowledge of safety measures, local resources and rights afforded victims per the Victim's Rights Act. This Memorandum of Understanding sets forth the respective roles and responsibilities of the Parties related to the prevention of and response to victims of crime while maintaining the client's confidentiality and the privilege of the Clear Creek County Advocates C.R.S., 13-90-107, in relation to domestic violence and sexual assault.

BACKGROUND

Law enforcement agencies in Clear Creek County do not have, nor have had law enforcement advocates in their agencies. The Clear Creek County Advocates (CCCA) is a non-profit, community based advocacy organization providing services to victims of crime and trauma in Clear Creek County. Since inception in 1989, CCCA and the above agencies have worked collaboratively to provide survivors support and services and also to assist law enforcement in providing the required Victim's Rights information to the victim to assure the agency is compliant with the Victim's Rights Act:

- The rights enumerated in the Victim's Rights Act;
- The availability of financial resources such as victim compensation benefits and how to apply for those benefits;
- The availability of protective court orders in order to obtain protection from the person accused of committing the crime; and
- The availability of a free copy of the initial incident report. Law enforcement maintains discretion to determine when the initial incident report can be released to the victim.

CCCA staff and volunteers respond on-scene, to provide safe-housing, resources and support to victims and victim's rights information. Advocates do not assist with the investigation of the crime. CCCA staff and volunteers responding on-scene uphold the client's confidentiality per Colo Rev. Stat. 13-90-107 (k) (I)

(I) A victim's advocate shall not be examined as to any communication made to such victim's advocate by a victim of domestic violence, as defined in section 18-6-800.3 (1), C.R.S., or a victim of sexual assault, as described in sections 18-3-401 to 18-3-405.5, 18-6-301, and 18-6-302, C.R.S., in person or through the media of written records or reports without the consent of the victim.

(II) For purposes of this paragraph (k), a "victim's advocate" means a person at a battered women's shelter or rape crisis organization or a comparable community-based advocacy program for victims of domestic violence or sexual assault and does not include an advocate employed by any law enforcement agency:

(A) Whose primary function is to render advice, counsel, or assist victims of domestic or family violence or sexual assault; and

(B) Who has undergone not less than fifteen hours of training as a victim's advocate or, with respect to an advocate who assists victims of sexual assault, not less than thirty hours of training as a sexual assault victim's advocate; and

(C) Who supervises employees of the program, administers the program, or works under the direction of a supervisor of the program.

The included law enforcement agencies are trained and aware of the confidentiality and privilege statute 13-90-107 (k)(I) of CCCA staff and volunteers when on scene per Attachment 1, Client Notice of Rights/Confidentiality in regards to a victim of domestic violence, as defined in section 18-6-800.3(1), C.R.S., or a victim of sexual assault, as described in sections 18-3-401 to 18-3-405.5, 18-6-301, and 18-6-802, C.R.S.

RESPONSIBILITIES AND OBLIGATIONS OF THE PARTIES

Law Enforcement Agency

The following calls will be automatically dispatched for the on-call advocate to stage for on-scene response:

- Assault (this includes all assaults)
- Unresponsive Party
- Fire (Structure, Swift water)
- CPR in Progress
- Swift Water
- Suicide/Attempted Suicide (if a witness/survivor is present)
- Missing Juvenile (under age of 12)

All Victim's Rights Crimes are recommended to have the on-call advocate dispatched but are at the discretion of law enforcement on the scene. When an advocate is dispatched to a victim of domestic violence, as defined in section 18-6-800.3 (1), C.R.S., or a victim of sexual assault, as described in sections 18-3-401 to 18-3-405.5, 18-6-301, and 18-6-302, C.R.S., law enforcement will perform the following to the extent possible consistent with their other law enforcement duties, such as securing suspects and evidence,

- Give a brief synopsis of the incident to the advocate;
- Introduce the advocate to the victim;
- Will leave the advocate to speak with the victim in private to adhere to the confidentiality of the client;
- Remain in a location on-scene to assure safety

If the on-call advocate is not dispatched to scene, law enforcement will:

- Provide a VRA packet to the victim which provides the required information in writing per the Victim's Rights Act and C.R.S. 24-4.1-302 after the initial contact.

<u>Clear Creek County Advocates</u>

The on-call advocate will respond on-scene if dispatched.

If the incident is defined as domestic violence, as defined in section 18-6-800.3 (1), C.R.S., or a victim of sexual assault, as described in sections 18-3-401 to 18-3-405.5, 18-6-301, and 18-6-302, C.R.S., the advocate will:

- Respond to the incident commander on-scene;
- Once the synopsis is given by law enforcement and advocate introduced to victim, they will meet in a private location with the victim and without law enforcement;
- The advocate will advise the client of their confidentiality and provide them with the program's confidentiality policy (Attachment 1);
- The advocate will also advise the victim that if they are in the company of law enforcement, or another 3rd party the confidentiality is void;
- The advocate will provide the victim with Victim's Rights information per C.R.S. 24-4.1-302, resources available and support;
- If law enforcement is interviewing the client, the advocate will step out and wait. If the victim requests the advocate to remain, they will advise victim it is only for support, that the advocate cannot participate in the interview;
- If during the confidential conversation, the victim has more information they would like to give law enforcement, the advocate will let law enforcement know and will follow the above.

If at any time during the case, the Clear Creek Advocates provide any Victim's Rights information to the victim on behalf of the law enforcement agency, it will be noted per the respective agency's policies regarding documentation of VRA as well as documented in the database system of the Clear Creek County Advocates.

Signed: Date:

_______________________________ _______________________
Clear Creek County Sheriff's Office

_______________________________ _______________________
Idaho Springs Police Department

_______________________________ _______________________
Empire Police Department

_______________________________ _______________________
Georgetown Police Department

_______________________________ _______________________
Clear Creek County Advocates

CITY OF IDAHO SPRINGS
1711 Miner Street
P.O. Box 907
Idaho Springs, CO 80452-0907
Telephone (303) 567-2400
FAX (303) 567-0124

TO: MAYOR and COUNCIL
FROM: JOHN BORDONI
DATE: AUGUST 8 2022
Re. STAFF REPORT

STREETS & PARKS

General parks maintenance
Equipment repair & services
Install, repair & replace signs
Started cleaning ditches on Montane Drive
Cleaned shoulder along argo and Riverside Dr.

COLLECTION & DISTRIBUTION

Water Meter reading and repairs.
Utility locates
Clean and jet wastewater manholes

WATER & WASTEWATER

WRRF is operating as expected. No issues to date.

Nick Paoli from CIRSA conducted the annual building, parks and playground inspections. He did not have any significant issues.

JOHN BORDONI

TO: MAYOR and COUNCIL

From: John Bordoni

Date: August 8, 2022

Re.: Request for Action

Motion to approve:

<u>Move to approve 255,000.00 to Foothills Paving & Maintenance Inc. for asphalt repairs from line # 23-00-6016</u>

<u>This request is for asphalt patching in several location in addition to an 1 ½"overlay on Montane Dr., Center alley from 14th to 16th Avenues and Wall Street from approximately 2010 Wall to 23rd Ave.</u>

<u>The overlays will smooth out the surface and extend the life of the asphalt until permanent repairs are made. This overlay will NOT correct or fix any of the drainage issues on these streets.</u>

<u>The funds for these repairs were included in this fiscal year's budget. Budget approved by council is 500,000.00</u>

<u>I have requested an additional 15,000. 00 above the bid for additional repairs if needed.</u>

<u>The two bids received were:</u>

<u>Foothills paving at 240,176.28</u>

<u>A-Fast Patch at 429,600.00</u>

JOHN BORDONI

5040 Tabor Street, Wheat Ridge, CO 80033
Phone 303/462-5600 Fax 303/462-5601

To: John Bordoni Bid Date: 7/28/2022
Quote: Idaho Springs Repairs
Location Idaho Springs

Asphalt Mill and Overlay:

1. 4" Mill and Overlay at patching locations

Asphalt Overlay:

1. 1.5" Overlay on Center, Montane and Wall st

Item Description	Estimated Quantity	Unit	Unit Price		Total Price
4" Mill and Overlay					
Mobilization	1.00	Each	$ 3,000.00		$ 3,000.00
Traffic Control	4.00	DAY	$ 2,250.00		$ 9,000.00
Paver Patches(14th, Idaho, 16th & Miner, 13th)	792.00	SY	$ 73.50		$ 58,211.33
Small Patches (1022 Miner,& Colorado blvd patches)	25.00	SY	$ 216.24		$ 5,406.00
				Total:	**$ 75,617.33**
1.5" Overlay					
Mobilization	1.00	Each	$ 3,400.00		$ 3,400.00
1.5" Overlay Center and Wall st	2,351.00	SY	$ 13.11		$ 30,815.10
Repairs (4" Patching)	83.00	SY	$ 97.00		$ 8,051.00
Traffic Control	2.00	DAY	$ 2,250.00		$ 4,500.00
				Total:	**$ 46,766.10**
1.5" Overlay Montane					
Mobilization	1.00	Each	$ 3,400.00		$ 3,400.00
1.5" Overlay Montane	7,626.00	SY	$ 10.96		$ 83,586.85
Repairs (4" Patching)	248.00	SY	$ 97.00		$ 24,056.00
Traffic Control	3.00	DAY	$ 2,250.00		$ 6,750.00
				Total:	**$ 117,792.85**
		Total Bid Price:			**$ 240,176.28**

Notes:

Exclusions: Permits, Engineering, Surveying, striping/signage, traffic control, staking, testing, saw cutting, curb stops, bollards, street sweeping, stormwater mgmt,surface treatments including chemical stabilization, potholing, concrete prep, drainage of design less than 2% fall, removals, correcting/stabilizing soft or unstable subgrade, prime coat, maintenance lift, liquidated damages, utility adjustments, subgrade prep or fine grade under work by others including curb and gutter, minor damage to concrete,damage required to gain access to work zone, removal of track out required to complete work.

Paving pricing assumes the use of Grading S 75 PG 64-22 20% Rap mix for all bottom lifts and grading SX 75 PG 64-22 20% Rap mix for the top lift. If this design is rejected during the submittal process, a price adjustment may be required. Paving to follow installation of curb and gutter with proper cure time.

Prices are subject to monthly AC increases, if price adjustments are needed when the paving begins, Foothills Paving will provide the AC price the project was bid with to establish the benchmark. An invoice will be supplied for the month(s) the work is placed. The pricing will be adjusted depending on the variance at the time of placement.

Prices are subject to monthly Fuel Cost Adjustments, if price adjustments are needed when the paving begins, Foothills Paving will provide the Fuel Cost Price the project was bid with to establish the benchmark. An invoice will be supplied for the month(s) the work is placed. The pricing will be adjusted depending on the variance at the time of placement.

Includes : One Mobilization (Add $3,500.00/EA for additional) Mobilizations not meeting minimum productions will be priced seperately.
If a Bond is Required add 1%. If Textura is required add 0.2%. If OCIP is required add 2.5%
Final billing will be based on actual field measured quantities installed.

Accepted:	**CONFIRMED:**
The above prices, specifications and conditions are satisfactory and herby accepted.	**Foothills Paving**
Buyer: ____________	
Signature: ____________	**Authorized Signature:** ____________
Date of Acceptance: ____________	**Estimator: Peter Hargadine**
	(303)-503-2545 peteh@foothillspaving.com

John Bordoni

From: hank binder <hank@a-fastpatchinc.com>
Sent: Tuesday, July 12, 2022 9:12 AM
To: John Bordoni
Subject: Asphalt quote

John,

Pricing is as follows:

All the full depth patching, including the 5 areas on Colorado Blvd, and the mill and Over Lay on 13th ave

$40,290

Overlay One paver pass down Center alley 570 lf 16 ft wide, from 14th to 16th. Does not include tie in to any existing elevations, drainage not guaranteed.

$37,000

Overlay one paver pass wide on Wall St from 2010 Wall st to 23rd Ave. 803 lf 16 ft wide no tie ins. (Price does not include replacing, or adding to existing asphalt curb, although may be needed due to settlement and grade changes with new asphalt)

$46,800

Total for all described above
$124,600

Overlay Montaine from Divide View to new asphalt at Soda Creek approx 2900 lf 24' wide.

$305,000

Respectfully
Hank Binder
A-Fast Patch Inc
303 419-1624

Total for all = 429,600.00

ASPHALT REPAIR LOCATIONS

14^{th} & Water St	19' x 36' x 4"	Mill & Fill		On 14^{th} Ave
Idaho Street	27' x 27' x4"	New pad for Handicap parking	Behind Tommy Knocker	Remove 4" of dirt & millings
14^{th} Ave	66' x 30' x4"	Mill & Fill	West side of Tommy Knocker	On 14^{th} Ave
1022 Miner	17' x 11' x 4"	Asphalt repair	From water line repair	Remove 4" of dirt
16^{th} & Miner	37' x 12' x 4"	Mill & Fill		On 16^{th} Ave
13^{th} Ave	235' x 14' x 4"	Mill & Fill	West side of grade school	On 13^{th} Ave
2805 Colorado Blvd	2' x 4' x 4"	Mill & Fill	Eastbound	Pothole
17^{th} & Colorado	2' x 4' x 4"	Mill & Fill	South Side Intersection	Pothole
16^{th} & Colorado Blvd	2' x 4' x 4"	Mill & Fill	Westbound	Pothole
1326 Colorado Blvd	2' x 4' x 4"	Mill & Fill	Westbound	Pothole
1034 Colorado Blvd	2' x 4' x 4"	Mill& Fill	Westbound	pothole
Center Alley	570' x 16' x 1.5 inches	1.5-inch overlay	Between 14^{th} Ave & 16^{th} Avenues	Some repairs may be required before overlay
Montane Drive	2640' x 26' x 1.5 "	1.5-inch overlay	From Divide View to Soda Creek Rd	Some repairs may be required before overlay
Wall Street	803' x 15' x 1.5"	1.5-inch overlay	From 2010 Wall to 23^{rd} Avenue	Some repairs may be required before overlay

Contractor is responsible for traffic control and disposal of all dirt & old asphalt.

TO: MAYOR and COUNCIL

From: John Bordoni

Date: August 8, 2022

Re.: Request for Action

Motion to approve:

Move to approve 3,248,878.00 to from line # 21-00-7044to A.D. Miller for public works building construction.

Attached are the results of the recent bid advertisement for the proposed public works building and the city engineers' recommendation. The construction of this project will span the current and next year's budget. For this fiscal year we budgeted 1,250,000.00 dollars in addition the city has received 800,000.00-dollar grant for construction. In the 2023 budget we will include the remainder of the project 1,198,878.00 The net cost to the city will be approximately 2,448,878.00. I request the council approve the overall budget for the project including the grant monies.

As council is well aware the current building is woefully inadequate for any type of maintenance, storage, proper offices and crew space. I think this is a vital project for the health and wellbeing of the public works crews. This project will include a storage shed for the parks department and provide proper storage facility for salt/sand.

Please see JVA's summary and recommendation for the project.

JOHN BORDONI

JVA, Incorporated
1319 Spruce Street
Boulder, CO 80302
303.444.1951
info@jvajva.com

www.jvajva.com

August 4, 2022

Andrew Marsh, City Administrator
City of Idaho Springs
1711 Miner Street
Idaho Springs, CO 80452

Reference: Idaho Springs Public Works Facility project
Recommendation for Award of Construction Contract
JVA Job No. 3099c

Dear Andrew:

On Tuesday, August 2, 2022 sealed bids were opened for the 2022 Idaho Springs Public Works Facility Project. Out of the eight contractors that attended the mandatory pre-bid conference, the project received five bids from Growling Bear, A.D. Miller, OAK, Buildings by Design, and Farrington Construction. This memo provides an overview of the total price of the bids received and a recommendation to the City for selection of a preferred contractor for construction of the Public Works Facility project.

The bid price component of the evaluation, summarized in Table 1 below, compares the total bid price to construct the Public Works Facility. JVA prepared an overall bid tabulation and checked all the bids for accuracy. All contractors acknowledged all addendums and provided a bid bond. A.D. Miller had a technical issue when uploading bids to Rocky Mountain Bidnet and thus submitted their bid via email at 2:07pm. User logs were pulled from Bidnet which show that A.D. Miller did in fact submit their bid at 1:57pm and therefore are considered to have a valid bid.

Table 1: Bid Price Comparison

Contractor	Lump Sum Base Bid
Growling Bear Co., Inc.	$ 3,212,122.00
A.D. Miller Services, Inc.	$ 3,248,878.00
OAK Colorado	$ 3,259,000.00
Buildings by Design, Inc.	$ 3,550,777.00
Farrington Construction	$ 3,887,209.00

The lowest bid received by the City for base bid work was from Growling Bear Co., Inc. for a lump sum of $3,212,122.00. JVA has had recent experience with Growling Bear and the project did not go smoothly. JVA feels this firm may be more challenging to work with and therefore does not recommend City award to the lowest bidder.

The second lowest bid received is by A.D. Miller Services, Inc. who provided a lump sum bid of \$3,248,878.00. JVA is currently working with A.D. Miller for a similar public works building in the Town of Elizabeth and has contacted multiple other references. We feel there are more advantages to the City for contracting with A.D. Miller on this project and have recommended award as such.

Although the overall cost for construction is higher than historical costs, the City has since received an \$800,000 Department of Local Affairs (DOLA) Energy/Mineral Impact Assistance Fund (EIAF) grant funding for this project. Based on this amount being applied towards the project, the project revised total is provided in Table 2.

Table 2: Project Cost with DOLA Grant Applied

Contractor	Lump Sum Base Bid
A.D. Miller	\$ 3,248,878.00
DOLA EIAF grant funding	(\$800,000)
Project Net Cost:	\$ 2,448,878.00

Based on the bids and the responsive reference comments, JVA recommends the City of Idaho Springs present a Notice of Award for the Public Works Facility to A.D. Miller for a total contract price of \$3,248,878.00.

As always, feel free to contact me with any questions or comments at 303.565.4930 or nskalak@jvajva.com.

Sincerely,
JVA, Incorporated

By: Nathan Skalak

Nathan Skalak, P.E.
Project Manager

Enclosure: Bid Tabulation

JVA, Incorporated
1319 Spruce Street
Boulder, CO 80302
Ph: 303.444.1951
Fax: 303.444.1957

Bid Tabulation
Idaho Springs Public Works Facility
JVA Job #3099c
Bid Date: August 2, 2022

Contractor	OAK COLORADO	GROWLING BEAR	FARRINGTON CONSTRUCTION	BUILDINGS BY DESIGN, LLC	AD MILLER
Bid Bond Provided?	✓	✓	✓	✓	✓
Addendum 1 Acknowledged?	✓	✓	✓	✓	✓
Addendum 2 Acknowledged?	✓	✓	✓	✓	✓
Addendum 3 Acknowledged?	✓	✓	✓	✓	✓
Base Bid	$3,259,000.00	$3,212,122.00	$3,887,204.00	$3,550,777.00	$3,248,978.00

CITY OF IDAHO SPRINGS
IDAHO SPRINGS, COLORADO

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2021

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FINANCIAL SECTION

This discussion and analysis of the financial performance of the City of Idaho Springs, Colorado (City) provides an overview of the City's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- At December 31, 2021, the City's net position was $46,985,582.
- The Net Position of the City decreased by $550,819 (-1.2%) during 2021.
- The Net Position of the City's Governmental Activities decreased by $1,003,709 (-2.8%) in 2021 primarily due to depreciation of capital assets.
- The Net Position of the City's Business-type Activities increased by $452,890 (3.7%) in 2021, primarily due to operating income in the water fund and a state grant received for wastewater treatment plant enhancements.
- At December 31, 2021, the City's governmental funds reported combined ending fund balances of $9,573,351. This marked an increase of $360,101 (3.9%) from the prior year's ending governmental fund balances primarily due to the saving of current sales and use tax revenues in the Sales Tax Improvement Fund and the 1% Street Sales Tax Fund for future street maintenance and other capital improvements.

USING THIS ANNUAL REPORT

This discussion and analysis is intended to serve as an introduction to the City of Idaho Springs' basic financial statements. The City'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 supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all the City's assets and liabilities and deferred inflows and outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City'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 (e.g., uncollected taxes and earned but unused employee leave).

Both of the government-wide financial statements distinguish functions of the City of Idaho Springs that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and culture and recreation. The business-type activities of the City include water and wastewater utility operations.

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 City of Idaho Springs, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds -- Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds. The unrestricted balances left at year-end are available for spending in future years. These funds are reported using the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide detailed short-term views of cash, operations, and basic services provided. Governmental fund statements show the reader whether there are more or fewer financial resources available at the end of a fiscal year that can be spent in the near future to finance government programs and objectives.

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. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund *Balance Sheet* and the *Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities* provide reconciliations to facilitate this comparison between governmental funds and governmental activities.

The City of Idaho Springs maintains five individual governmental funds. Information for these funds is presented by fund name in the *Governmental Fund Balance Sheet* and the *Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances* for three of the five governmental funds that meet the criteria to be designated as major funds (General Fund, Sales Tax Improvement Fund, and 1% Street Sales Tax Fund). The City's non-major funds (Responsible Acceleration of Maintenance & Partnership (RAMP) Fund and Conservation Trust Fund) are combined in the Other Funds column on these statements.

Proprietary Funds – The City's utility services are reported in proprietary funds; they focus on overall economic position rather than year-end fund balances. Enterprise funds are the type of proprietary funds used to account for the City's Water Fund and Wastewater Fund. Enterprise funds report the same functions presented as business-type activities in the government-wide financial statements, only in a bit more detail.

Fiduciary Funds – These funds are used to account for resources held for the benefit of parties outside the City's government. They are not reflected in the Statement of Net Position or the Statement of Activities because the resources of these funds are not available to the support City programs. They are shown on pages 13-14 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 immediately after the basic financial statements.

Other information

Budgetary comparison statements or schedules for all funds with budgeted expenditures/expenses are included following the "Notes to Financial Statements" to demonstrate each fund's compliance with adopted budgets and appropriations. For the year ended December 31, 2021, all governmental and proprietary funds had budgeted expenditures/expenses.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Idaho Springs, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $46,985,582 at the close of 2021. As shown below, the City's financial position declined by $550,819 (-1.2%) during 2021.

City of Idaho Springs' Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	$10,204,925	$ 9,576,698	$ 581,439	$ 1,048,605	$ 10,786,364	$ 10,625,303
Noncurrent assets	34,649,212	36,153,546	19,101,536	18,694,808	53,750,748	54,848,354
Total assets	$44,854,137	$45,730,244	$19,682,975	$ 19,743,413	$ 64,537,112	$ 65,473,657
Deferred outflows of resources	$ 369,667	$ 454,572	$ -	$ -	$ 369,667	$ 454,572
Current liabilities	$ 465,808	$ 220,536	$ 354,457	$ 577,933	$ 820,265	$ 798,469
Noncurrent Liabilities	9,339,429	9,562,633	6,646,611	6,936,463	15,986,040	16,499,096
Total liabilities	$ 9,805,237	$ 9,783,169	$ 7,001,068	$ 7,514,396	$ 16,806,305	$ 17,297,565
Deferred inflows of resources	$ 1,114,892	$ 1,094,263	$ -	$ -	$ 1,114,892	$ 1,094,263
Net position:						
Net investment in capital assets	$24,538,342	$25,891,779	$12,478,101	$ 11,783,197	$ 37,016,443	$ 37,674,976
Restricted	2,118,518	1,787,768	356,284	441,896	2,474,802	2,229,664
Unrestricted	7,646,815	7,627,837	(152,478)	3,924	7,494,337	7,631,761
Total net position	$34,303,675	$35,307,384	$12,681,907	$ 12,229,017	$ 46,985,582	$ 47,536,401

Approximately 78.8% of the City's total net position at December 31, 2021 is represented by its investment in capital assets (e.g. land, infrastructure, buildings, machinery, and equipment). The City uses these capital assets to provide services to residents and businesses; consequently, these assets are not available for future spending.

Approximately 5.3% ($2,474,802) of the City's total net position at the end of 2021 represents resources that are subject to external restrictions on how they may be used. They are net position restrictions of $1,750,763 in sales taxes collected for streets improvements, state-shared lottery revenues of $81,554 restricted for parks and certain recreation uses, $135,000 restricted for emergencies, $151,201 restricted for future pension obligations, and $356,284 restricted for operations and maintenance reserves in the Water and Wastewater Funds.

The remaining amount of the City's total net position at the end of 2021 ($7,494,337) represents 15.9% of total net position and may be used to meet the City's other ongoing obligations to residents and creditors.

The following chart displays the changes in net position experienced by the City over the last two fiscal years. An analysis of these changes follows for both its Governmental and Business-type Activities.

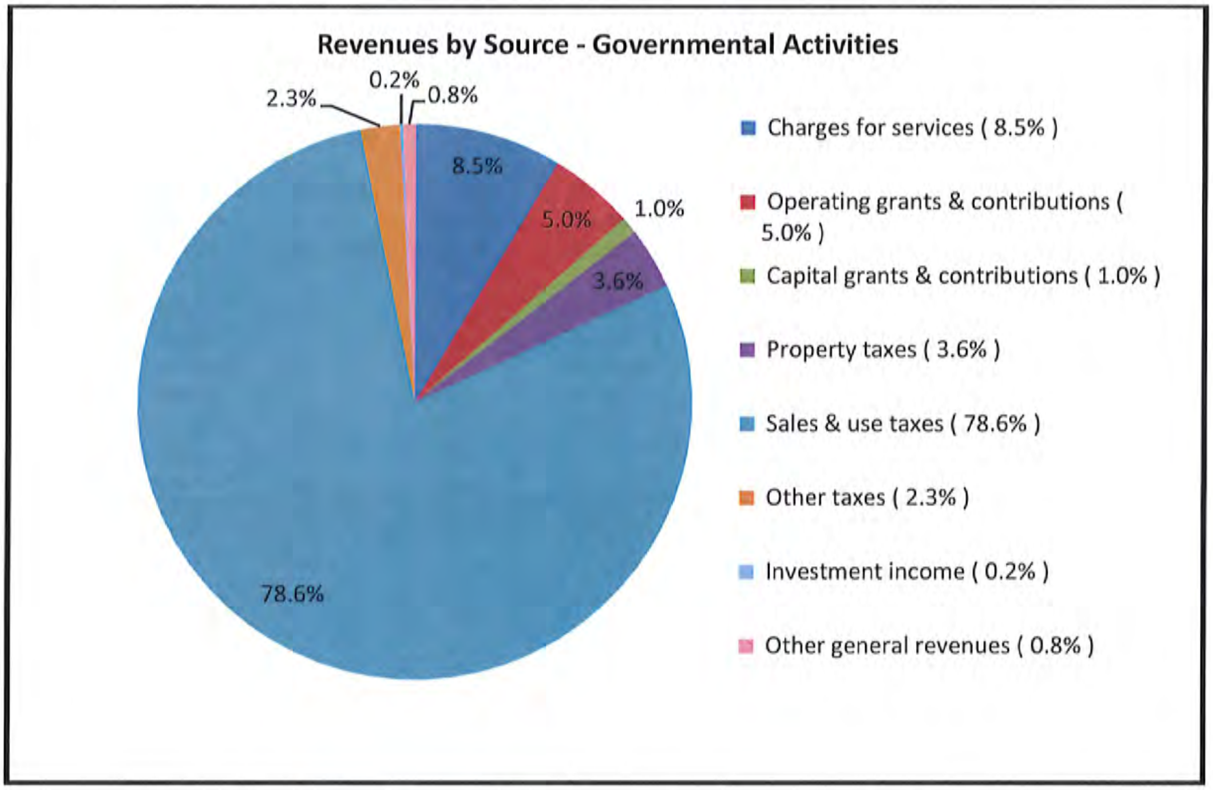
City of Idaho Springs' Changes in Net Position

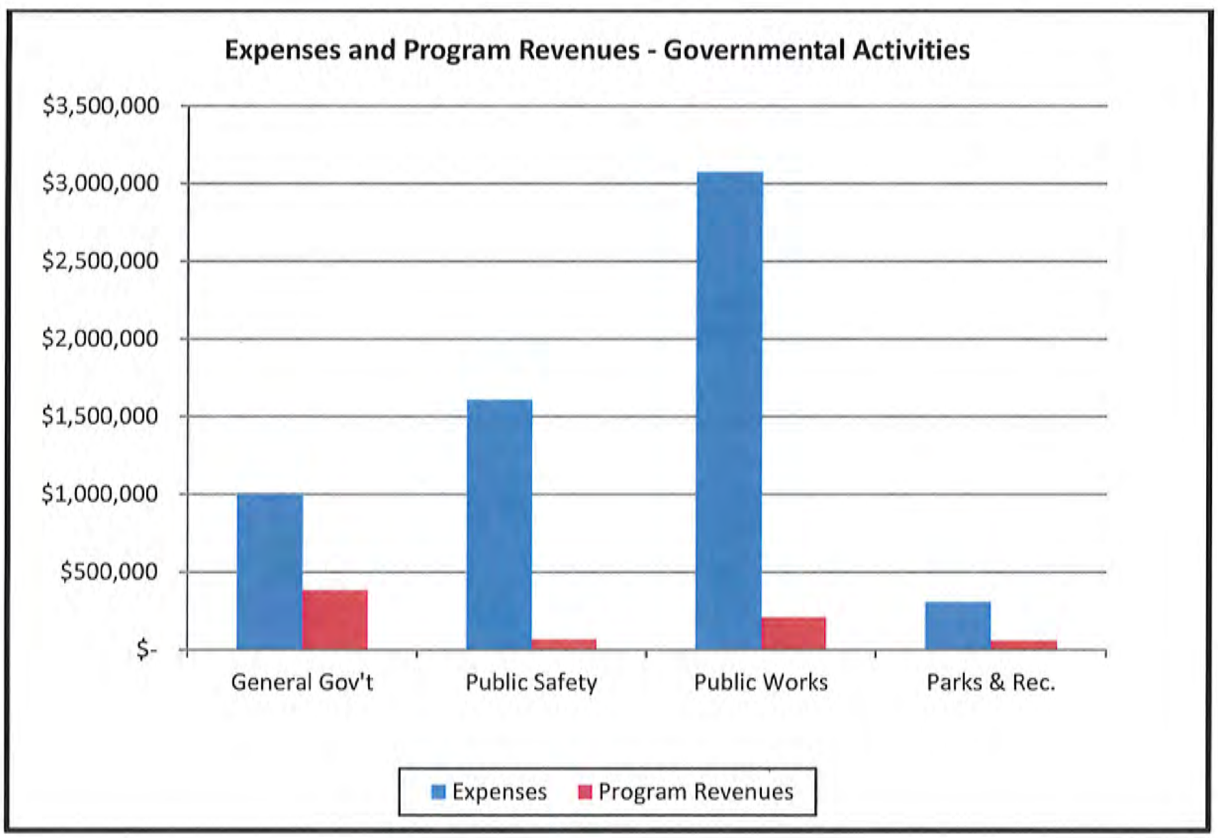
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program revenues:						
Charges for services	$ 427,042	$ 430,351	$ 2,145,902	$ 1,943,036	$ 2,572,944	$ 2,373,387
Operating grants & contributions	251,518	665,458	253,154	-	504,672	665,458
Capital grants & contributions	50,000	112,296	22,589	3,032,129	72,589	3,144,425
General revenues:						
Property taxes	178,544	177,113	-	-	178,544	177,113
Specific ow nership taxes	20,587	19,623	-	-	20,587	
Sales & use taxes	3,940,091	3,142,724	-	-	3,940,091	3,142,724
Other taxes	93,629	96,590	-	-	93,629	96,590
Investment income	8,760	29,841	359	9,075	9,119	38,916
Gain (Loss) on disposal of capital assets	-	-	3,506	-	3,506	-
Other general revenues	39,128	49,698	6,492	3,936	45,620	53,634
Total revenues	$ 5,009,299	$ 4,723,694	$ 2,432,002	$ 4,988,176	$ 7,441,301	$ 9,692,247
Program expenses:						
General government	$ 999,747	$ 1,295,716	$ -	$ -	$ 999,747	$ 1,295,716
Public safety	1,610,157	1,491,418	-	-	1,610,157	1,491,418
Public w orks	3,076,206	2,741,992	-	-	3,076,206	2,741,992
Culture and Recreation	310,398	314,149	-	-	310,398	314,149
Water utility	-	-	1,011,339	859,485	1,011,339	859,485
Wastew ater utility	-	-	967,773	911,565	967,773	911,565
Noncapitalized Capital Outlay	-	920,714	-	-	-	920,714
Total expenses	$ 5,996,508	$ 6,763,989	$ 1,979,112	$ 1,771,050	$ 7,975,620	$ 8,535,039
Transfers In/(Out)	$ (16,500)	$ (16,500)	$ -	$ -	$ (16,500)	$ (16,500)
Increase/(decrease)in net position	$ (1,003,709)	$ (2,056,795)	$ 452,890	$ 3,217,126	$ (550,819)	$ 1,160,331
Net Position, Beginning	35,307,384	37,364,179	12,229,017	9,011,891	47,536,401	46,376,070
Net Position, Ending	$ 34,303,675	$ 35,307,384	$12,681,907	$ 12,229,017	$ 46,985,582	$47,536,401

Governmental Activities

The City's Governmental Activities decreased in net position by $1,003,709 (-2.8%) in 2021. Most of the change is attributable to depreciation of capital assets.

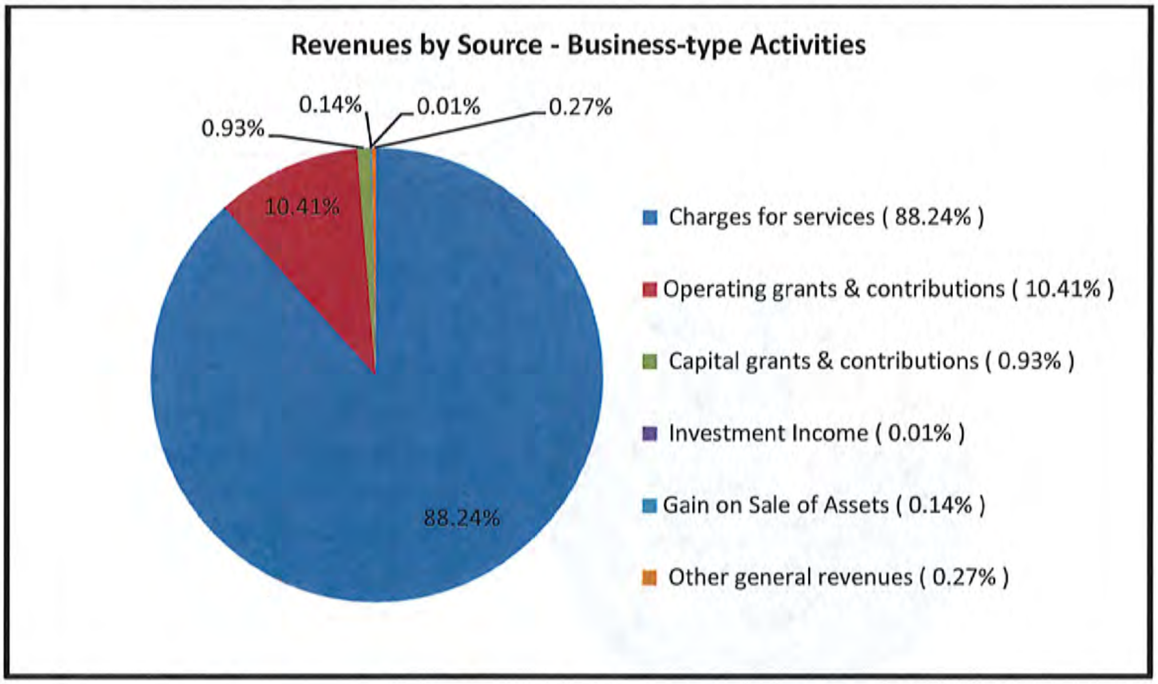
The following two charts illustrate the Governmental Activities revenues and expenses. As in most municipalities, the expenses of governmental activities are not fully supported through program revenues but are largely financed through taxes.

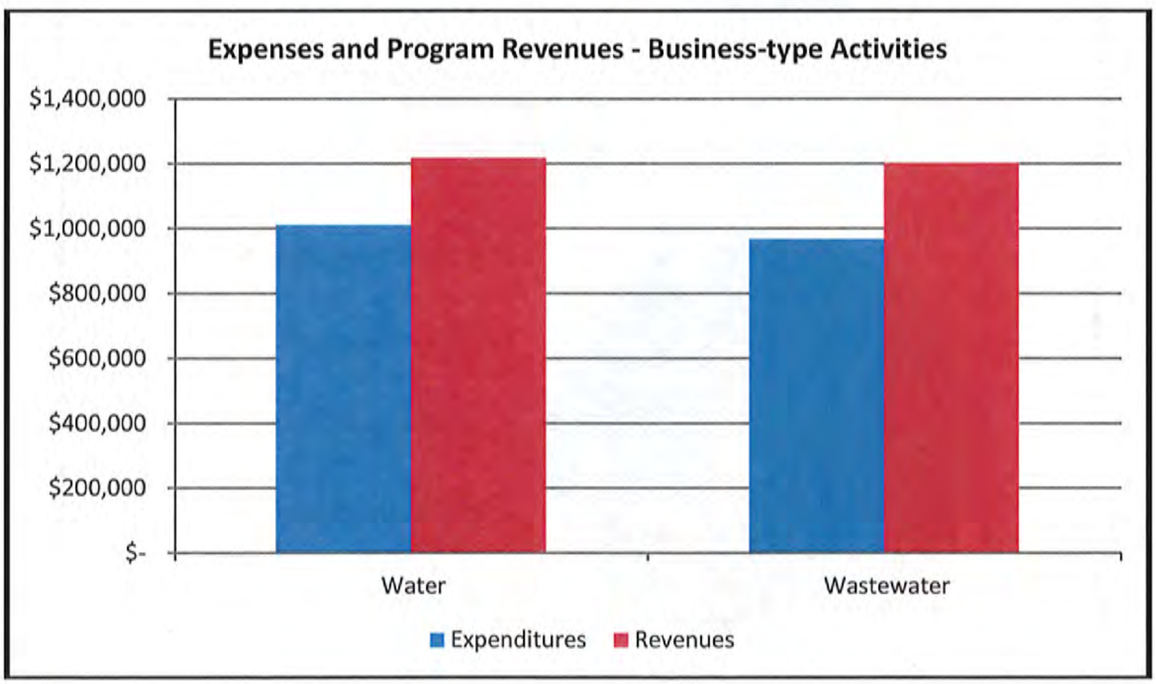

Revenues by Source - Governmental Activities
2.3%
0.2%
0.8%
8.5%
5.0%
1.0%
3.6%
78.6%
Charges for services (8.5%)
Operating grants & contributions (5.0%)
Capital grants & contributions (1.0%)
Property taxes (3.6%)
Sales & use taxes (78.6%)
Other taxes (2.3%)
Investment income (0.2%)
Other general revenues (0.8%)


Expenses and Program Revenues - Governmental Activities
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
General Gov't
Public Safety
Public Works
Parks & Rec.
Expenses
Program Revenues

Business-type Activities
Business-type Activities increased in net position by $452,890 (3.7%) during 2021. Approximately half of the increase (53.9%) was due to a State of Colorado grant received for improvements to the wastewater treatment plant. Charges for Services exceeded operating expenses in the Water Fund by $218,488 and in the Wastewater Fund by $12,841.

The following two charts illustrate the Business-type Activities revenues and expenses for 2021.

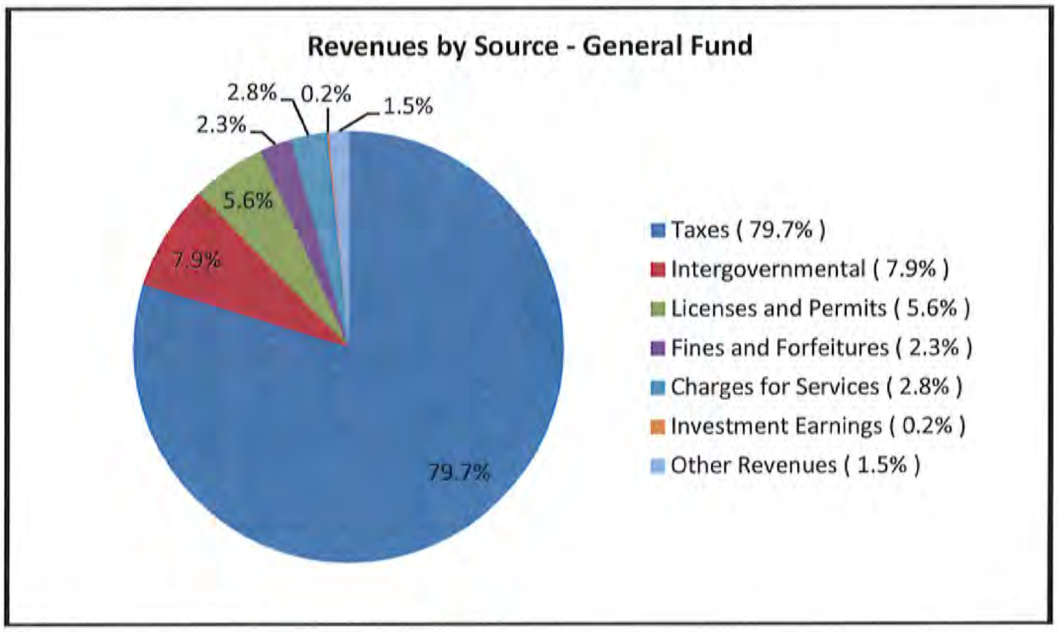


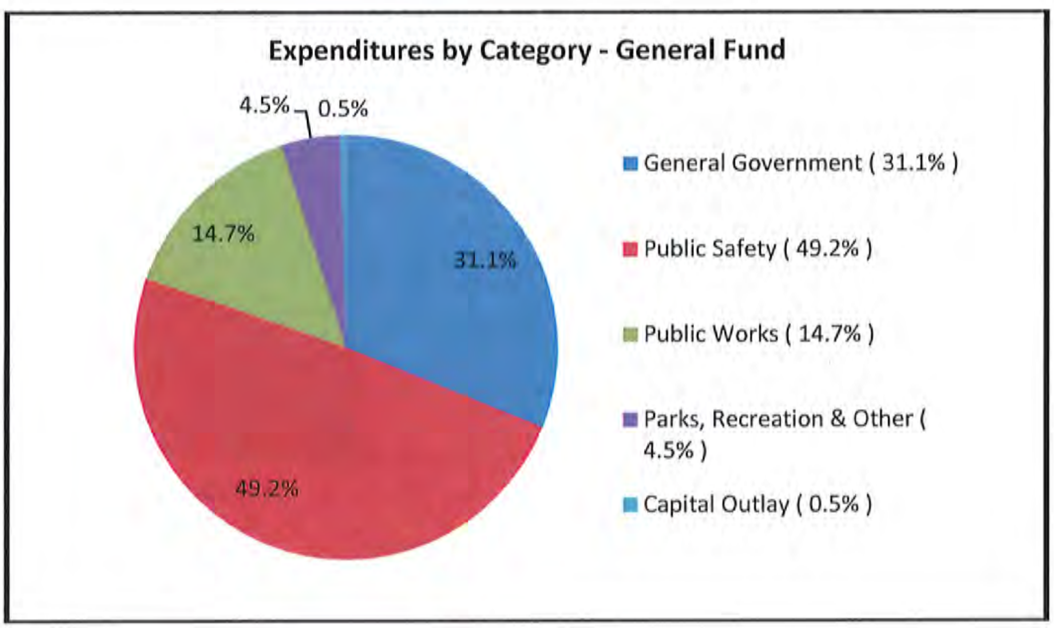


THE CITY'S FUNDS

As noted earlier, the City of Idaho Springs uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Governmental Funds utilize the modified accrual basis of accounting, and the balances of the spendable resources (unrestricted fund balance) in each fund are shown at year end. At December 31, 2021 the City's three major Governmental funds reported combined ending fund balances of $8,768,953. These funds are discussed below:

General Fund. The General Fund is the chief operating fund of the City of Idaho Springs. It accounts for all the general services provided by the City. At the end of 2021, the fund balance of the General Fund totaled $1,821,013. This was a $136,063 (-6.9%) decrease from 2020, which had decreased by $378,864 (-16.2%) from 2019. The ending fund balance exceeded the equivalent of seven months (61.7%) of the year's revenues. The following two tables illustrate General Fund revenues and expenditures during 2021.





Sales Tax Improvement Fund. The Sales Tax Improvement Fund contains monies set aside by the City to finance capital equipment and capital improvements. Sales and use taxes totaling $964,531 were the primary revenues of the fund during 2021. Expenditures of $851,403 for a variety of facility and streetscape improvements as well as land, vehicle, and equipment purchases were the primary expenses of the fund. Total revenues exceeded total expenditure by $279,015 during the year. The fund balance at December 31, 2021 was $5,197,177.

1% Street Sales Tax Fund. This fund accounts for revenues from a 1% sales tax dedicated to street repairs and on-going maintenance. During 2021, fund revenues from sales taxes ($915,998) and interest earnings on prior year balances ($624) totaled $916,622. Fund resources were utilized for street improvement project expenditures totaling $65,982 and debt service payments of $625,513 on the fund's 2018 Sales Tax Revenue Bonds. The fund balance at December 31, 2021 was $1,750,763.

Water Fund. At December 31, 2021 the net position of the Water Fund was $5,590,222. This was an increase of $210,233 (3.9%) over 2020. Utility charges enabled the Water Fund to record Operating Income of $218,488 during 2021.

Wastewater Fund. At December 31, 2021 the net position of the Wastewater Fund was $7,091,685. This was an increase of $242,657 (3.5%) over 2021, primarily due to a $244,342 grant received from the State of Colorado Department of Local Affairs for wastewater treatment plant enhancements. The Wastewater Fund recorded modest Operating Income of $12,841 during 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. At December 31, 2021 the City had invested in a range of capital assets including land, buildings and improvements, vehicles, office equipment, and park equipment. Note 4 of the financial statements provides a summary of changes in capital assets during the year. During 2021, the City completed street and sidewalk improvements, water distribution improvements, and major wastewater treatment plant enhancements, restored the Railroad Coach and World War II Memorial, purchased a police vehicle, computer equipment, and audio/visual equipment, continued the development of the Virginia Canyon Mountain Park Trail, and began work on improvements to Citizens' Park Restrooms, Library Park, the Hose House, and City Hall.

Governmental Activities

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Capital assets not being depreciated				
Land	$ 3,455,620	$ 164,306	$ -	$ 3,619,926
Water Rights	8,000	-	-	8,000
Construction in Progress	503,747	35,945	-	539,692
Total capital assets not being depreciated	3,967,367	200,251	-	4,167,618
Capital assets being depreciated				
Buildings	2,304,765	160,990	-	2,465,755
Improvements other than buildings	36,098,028	161,100	-	36,259,128
Equipment	2,463,607	73,219	-	2,536,826
Total capital assets being depreciated	40,866,400	395,309	-	41,261,709
Accumulated depreciation				
Buildings	(1,010,690)	(45,316)	-	(1,056,006)
Improvements other than buildings	(5,624,861)	(2,041,948)	-	(7,666,809)
Equipment	(2,086,116)	(122,385)	-	(2,208,501)
Total accumulated depreciation	(8,721,667)	(2,209,649)	-	(10,931,316)
Net capital assets	$ 36,112,100	$ (1,614,089)	$ -	$ 34,498,011

The City commits a third of its general 3% sales tax to capital equipment acquisition and capital improvement projects. An additional 1% sales tax is restricted to street maintenance which sometimes includes major maintenance projects that are recorded as capital assets.

Business-type Activities

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Capital assets not being depreciated				
Land	$ 630,120	$ -	$ -	$ 630,120
Water rights	10,440	-	-	10,440
Construction in progress	8,696,124	-	8,696,124	-
Total capital assets not being depreciated	9,336,684	-	8,696,124	640,560
Capital assets being depreciated				
Improvements other than buildings	23,474,434	9,823,990	-	33,298,424
Equipment	824,016	-	17,499	806,517
Total capital assets being depreciated	24,298,450	9,823,990	17,499	34,104,941
Accumulated depreciation				
Improvements other than buildings	(14,369,787)	(684,128)	-	(15,053,915)
Equipment	(570,539)	(37,010)	(17,499)	(590,050)
Total accumulated depreciation	(14,940,326)	(721,138)	(17,499)	(15,643,965)
Net capital assets	$ 18,694,808	$ 9,102,852	$ 8,696,124	$ 19,101,536

Debt Administration. The City's long-term debt primarily consists of bonds, loans, and interfund advances. At the end of 2021, the Governmental Activities had a balance of $9,270,000 owed on the 2018 Street Sales Tax Revenue Bonds for street improvements. Accrued compensated absences (employee leave bank balances) are also recorded as long-term debts. See Note 6 on page 27 for additional and more detailed information.

Governmental Activities	Balance 12/31/2020	Advances	Repayments	Balance 12/31/2021	Due within One Year
2018 Street Sales Tax Revenue Bonds	$ 9,475,000	$ -	$ 205,000	$ 9,270,000	$ 220,000
Bond Premium	745,321	-	55,651	689,670	54,566
Accrued Compensated Absences	87,633	-	18,204	69,429	6,943
Total	$ 10,307,954	$ -	$ 278,855	$ 10,029,099	$ 281,509

In Business-type Activities at December 31, 2021, the City owed $6,623,435 on various water and wastewater notes with three State of Colorado agencies. These debts were incurred to finance improvements to the City's water and wastewater treatment systems. The Business-type Activities owed $2,755,076 to other City funds. Accrued compensated absences (employee leave bank balances) are also recorded as long-term debts. See Note 5 on page 26 and Note 6 on pages 28-31 for more detailed information.

Business-type Activities	Balance 12/31/2020	Advances	Repayments	Balance 12/31/2021	Due within One Year
2000 CWCB Note - Water	$ 583,567	$ -	$ 32,946	$ 550,621	$ 34,593
2002 CWCB Note - Water	85,618	-	9,740	75,878	10,276
2002 CWRPDA Note - Water	297,292	-	143,141	154,151	154,151
2019 CWRPDA Note - Wastewater	2,945,134	-	94,616	2,850,518	95,090
2020 CWRPDA Note - Wastewater	3,000,000	-	7,734	2,992,266	94,380
Advances from Other Funds - Water	73,882	-	13,630	60,252	14,180
Advances from Other Funds - Wastewater	2,711,482	-	16,659	2,694,823	17,332
Accrued Compensated Absences	24,852	-	1,676	23,176	2,318
Total	$ 9,721,827	$ -	$ 320,142	$ 9,401,685	$ 422,320

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's tax base has continued to grow in recent years. Through 2019, sales taxes increased for six years in a row. Beginning in March 2020, the State of Colorado imposed lengthy restrictions on businesses, recreation, and places of worship with the stated purpose of slowing the spread of the Coronavirus so that hospital facilities would not be overwhelmed with patients. The City was economically impacted by these restrictions. Although local businesses suffered and have not fully recovered, sales taxes from on-line purchases made by businesses and residents supplemented the sales taxes received by the City. In 2021, General Fund sales taxes improved 26.3% over 2020.

The City's 2022 Budget was prepared with the adverse effects of the economic shutdowns in mind. Management will continue to monitor the economic factors affecting the City, to budget conservatively, and to amend adopted budgets if necessary. Federal spending, policies related to unemployment insurance, restrictions on domestic energy production, and historic expansion of the monetary supply is causing significant inflation throughout all sectors of the economy. The full economic impact these state- and federal-imposed policies and restrictions on the City's 2022 and future budgets has yet to be determined.

REQUESTS FOR INFORMATION

This financial report is designed to provide the City of Idaho Springs' residents, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the funds it receives and assets it maintains. If you have questions about this report, or should you desire additional financial information, contact the City's management at City of Idaho Springs, 1711 Miner St., P.O. Box 907, Idaho Springs, CO 80452 or call City Hall at (303) 567-4421.

Mayberry & Company, LLC
Certified Public Accountants

Member of the American Institute of Certified Public Accountants
Governmental Audit Quality Center
and Private Company Practice Section

City Council
City of Idaho Springs
Idaho Springs, Colorado

Independent Auditors' Report

Opinion

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 City of Idaho Springs, as of and for the year ended December 31, 2021, and the related notes to the financial statements which collectively comprise City of Idaho Springs' 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 City of Idaho Springs as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Financial Statements section of our report. We are required to be independent of the City of Idaho Springs and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the 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 City of Idaho Springs' 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.

Auditors' Responsibility 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.

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Englewood, Colorado 80112

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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 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 City of Idaho Springs' 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 City of Idaho Springs' 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.

Report on Summarized Comparative Information
We have previously audited the City of Idaho Springs' 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, budgetary comparison information, and historical pension information listed in the tables of contents be presented to supplement the basic financial statements. Such information, 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 City of Idaho Springs's basic financial statements. The combining nonmajor and individual fund financial statements 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Local Highway Finance Report is presented for purposes of legal compliance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Mayberry & Company, LLC

Englewood, Colorado
May 25, 2022

BASIC FINANCIAL STATEMENTS

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CITY OF IDAHO SPRINGS, COLORADO

STATEMENT OF NET POSITION
DECEMBER 31, 2021

	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTAL
ASSETS AND DEFERRED OUTFLOWS			
ASSETS			
Current Assets			
Cash and Investments			
Cash	$ 5,025,489	$ 2,117,263	$ 7,142,752
Restricted Cash and Investments	1,597,129	356,284	1,953,413
Receivables			
Property Tax Receivable	200,125	-	200,125
Intergovernmental Receivables	135,321	34,568	169,889
Utility Receivable	-	554,015	554,015
Cash with Fiscal Agent	29,031	274,385	303,416
Other Receivables	462,754	-	462,754
Internal Balances	2,755,076	(2,755,076)	-
Total Current Assets	10,204,925	581,439	10,786,364
Noncurrent Assets			
Capital Assets not being Depreciated	4,167,618	640,560	4,808,178
Capital Assets being Depreciated	41,261,709	34,104,941	75,366,650
Accumulated Depreciation	(10,931,316)	(15,643,965)	(26,575,281)
Net Pension Asset	151,201	-	151,201
Total Noncurrent Assets	34,649,212	19,101,536	53,750,748
TOTAL ASSETS	44,854,137	19,682,975	64,537,112
DEFERRED OUTFLOWS OF FINANCIAL RESOURCES			
Net Deferred Outflow Pension	369,667	-	369,667
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 45,223,804	$ 19,682,975	$ 64,906,779
LIABILITIES, DEFERRED INFLOWS AND NET POSITION			
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 139,531	$ 106,530	$ 246,061
Accrued Salaries and Benefits	61,891	16,292	78,183
Retainage Payable	-	199,251	199,251
Deposits and Escrow	2,572	-	2,572
Accrued Interest Payable	34,359	32,384	66,743
Unearned Revenue	227,455	-	227,455
Total Current Liabilities	465,808	354,457	820,265
Noncurrent Liabilities			
Due within one year	205,000	390,808	617,751
Due in more than one year	9,134,429	6,255,803	15,368,289
Total Noncurrent Liabilities	9,339,429	6,646,611	15,986,040
TOTAL LIABILITIES	9,805,237	7,001,068	16,806,305
DEFERRED INFLOWS OF FINANCIAL RESOURCES			
Deferred Property Taxes	200,125	-	200,125
Net Deferred Inflows Pension	225,098	-	225,098
Bond Premiums	689,669	-	689,669
TOTAL DEFERRED INFLOWS	1,114,892	-	1,114,892
NET POSITION			
Net Investment in Capital Assets	24,538,342	12,478,101	37,016,443
Restricted Net Position	2,118,518	356,284	2,474,802
Unrestricted Net Position	7,646,815	(152,478)	7,494,337
TOTAL NET POSITION	34,303,675	12,681,907	46,985,582
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	$ 45,223,804	$ 19,682,975	$ 64,906,779

The accompanying notes are an integral part of these financial statements.

CITY OF IDAHO SPRINGS

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS
FUNCTIONS/PROGRAMS				
Government Activities				
Current:				
General Government	$ 999,747	$ 300,970	$ 85,941	$ -
Public Safety	1,610,157	69,056	-	-
Public Works	3,076,206	57,016	154,476	-
Culture and Recreation	310,398	-	11,101	50,000
TOTAL GOVERNMENT ACTIVITIES	5,996,508	427,042	251,518	50,000
Business-type Activities				
Current:				
Water	1,011,339	1,186,841	8,812	22,589
Wastewater	967,773	959,061	244,342	-
TOTAL BUSINESS-TYPE ACTIVITIES	1,979,112	2,145,902	253,154	22,589
TOTAL GOVERNMENT	$ 7,975,620	$ 2,572,944	$ 504,672	$ 72,589

GENERAL REVENUES
Property Taxes
Specific Ownership Taxes
Sales and Use Taxes
Franchise Taxes
Interest Income
Gain (Loss) on Disposal of Capital Assets
Other Revenues
TOTAL GENERAL REVENUES
TRANSFERS
TOTAL GENERAL REVENUES AND TRANSFERS

CHANGE IN NET POSITION
NET POSITION - Beginning
NET POSITION - Ending

The accompanying notes are an integral part of the financial statements.

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION		
GOVERNMENT ACTIVITIES	BUSINESS - TYPE ACTIVITES	TOTAL
$ (612,836)	$ -	$ (612,836)
(1,541,101)	-	(1,541,101)
(2,864,714)	-	(2,864,714)
(249,297)	-	(249,297)
(5,267,948)	-	(5,267,948)
-	206,903	206,903
-	235,630	235,630
-	442,533	442,533
(5,267,948)	442,533	(4,825,415)
178,544	-	178,544
20,587	-	20,587
3,940,091	-	3,940,091
93,629	-	93,629
8,760	359	9,119
-	3,506	3,506
39,128	6,492	45,620
4,280,739	10,357	4,291,096
(16,500)	-	(16,500)
4,264,239	10,357	4,274,596
(1,003,709)	452,890	(550,819)
35,307,384	12,229,017	47,536,401
$ 34,303,675	$ 12,681,907	$ 46,985,582

CITY OF IDAHO SPRINGS, COLORADO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021
With Comparative Totals for December 31, 2020

	General Fund	Sales Tax Improvement Fund	1% Street Sales Tax Fund
ASSETS AND DEFERRED OUTFLOWS			
ASSETS			
Current Assets			
Cash and Investments			
Cash	$ 1,823,881	$ 2,378,897	$ 822,711
Restricted Cash and Investments	-	-	792,731
Receivables			
Property Tax Receivable	200,125	-	-
Intergovernmental Receivables	-	-	135,321
Cash with Fiscal Agent	21,553	7,478	-
Other Receivables	312,116	150,638	-
Internal Balances	70,965	2,684,111	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 2,428,640	$ 5,221,124	$ 1,750,763
LIABILITIES, DEFERRED INFLOWS AND NET POSITION			
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 115,584	$ 23,947	$ -
Accrued Salaries and Benefits	61,891	-	-
Deposits and Escrow	2,572	-	-
Unearned Revenue	227,455	-	-
TOTAL LIABILITIES	407,502	23,947	-
DEFERRED INFLOWS OF FINANCIAL RESOURCES			
Deferred Property Taxes	200,125	-	-
FUND BALANCE			
Nonspendable Fund Balance	70,965	2,684,111	-
Restricted Fund Balance	135,000	-	1,750,763
Committed Fund Balance	-	2,513,066	-
Unassigned Fund Balance	1,615,048	-	-
TOTAL FUND BALANCE	1,821,013	5,197,177	1,750,763
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 2,428,640	$ 5,221,124	$ 1,750,763

The accompanying notes are an integral part of these financial statements.

Other Funds	Total 2021	Total 2020
$ -	$ 5,025,489	$ 3,970,326
804,398	1,597,129	1,706,405
-	200,125	178,538
-	135,321	464,744
-	29,031	10,500
-	462,754	460,821
-	2,755,076	2,785,364
$ 804,398	$ 10,204,925	$ 9,576,698
$ -	$ 139,531	$ 186,191
-	61,891	54,165
-	2,572	(59,446)
-	227,455	4,000
-	431,449	184,910
-	200,125	178,538
-	2,755,076	2,785,364
81,554	1,967,317	1,013,169
722,844	3,235,910	3,694,658
-	1,615,048	1,720,059
804,398	9,573,351	9,213,250
$ 804,398	$ 10,204,925	$ 9,576,698

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CITY OF IDAHO SPRINGS, COLORADO

RECONCILIATION OF GOVERNMENTAL FUND BALANCE TO GOVERNMENTAL ACTIVITIES NET POSITION
DECEMBER 31, 2021

Fund Balance - Governmental Funds		$ 9,573,351
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds		
Capital assets, not being depreciated	$ 4,167,618	
Capital assets, being depreciated	41,261,709	
Accumulated depreciation	(10,931,316)	34,498,011
Deferred charges related to the issuance of debt that are amortized over the life of the issue, but are not reported in the funds		
Bond premiums		(689,669)
Certain long-term pension related costs and adjustments are not available to pay or are payable currently and are therefore not reported in the funds		
FPPA Pension		
Net pension deferred outflows	369,667	
Net pension asset	151,201	
Net pension deferred Inflows	(225,098)	295,770
Long-term liabilities are not due and payable in the current year and, therefore, are not reported in the funds.		
Bonds payable	(9,270,000)	
Accrued interest payable	(34,359)	
Accrued compensated absences	(69,429)	(9,373,788)
Total Net Position - Governmental Activities		$ 34,303,675

The accompanying notes are an integral part of these financial statements.

CITY OF IDAHO SPRINGS, COLORADO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	General Fund	Sales Tax Improvement Fund	1% Street Sales Tax Fund	Other Funds
REVENUES				
Taxes	$ 2,352,322	$ 964,531	$ 915,998	$ -
Intergovernmental Revenues	234,307	50,000	-	11,101
Licenses and Permits	164,297	-	-	-
Fines and Forfeits	69,056	-	-	-
Charges for Services	81,205	112,486	-	-
Investment Earnings	4,464	3,401	624	269
Other Revenues	45,238	-	-	-
TOTAL REVENUES	2,950,889	1,130,418	916,622	11,370
EXPENDITURES				
Current:				
General Government	955,759	-	248	-
Public Safety	1,509,148	-	-	-
Public Works	452,355	-	-	-
Parks, Recreation and Other	138,807	-	-	-
Capital Outlay	14,383	851,403	65,982	19,100
Debt Service	-	-	625,513	-
TOTAL EXPENDITURES	3,070,452	851,403	691,743	19,100
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(119,563)	279,015	224,879	(7,730)
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(16,500)	-	-	-
NET CHANGE IN FUND BALANCE - GAAP BASIS	(136,063)	279,015	224,879	(7,730)
FUND BALANCE, BEGINNING	1,957,076	4,918,162	1,525,884	812,128
FUND BALANCE, ENDING	$ 1,821,013	$ 5,197,177	$ 1,750,763	$ 804,398

The accompanying notes are an integral part of these financial statements.

Total	
2021	2020
$ 4,232,851	$ 3,436,050
295,408	737,753
164,297	185,879
69,056	143,782
193,691	100,692
8,758	29,842
45,238	89,696
5,009,299	4,723,694
956,007	1,238,178
1,509,148	1,458,656
452,355	444,303
138,807	118,043
950,868	1,687,851
625,513	602,513
4,632,698	5,549,544
376,601	(825,850)
(16,500)	(16,500)
360,101	(842,350)
9,213,250	10,055,600
$ 9,573,351	$ 9,213,250

CITY OF IDAHO SPRINGS, COLORADO

RECONCILIATION OF GOVERNMENTAL FUNDS CHANGE IN FUND BALANCE TO GOVERNMENTAL ACTIVITIES CHANGE IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

Change in Fund Balance - Governmental Funds		$ 360,101
Capital assets used in governmental activities are expensed when purchased in the funds and depreciated at the activity level		
Capitalized Asset Purchases	595,560	
Depreciation Expense	(2,209,649)	(1,614,089)
Pension expense at the fund level represents cash contributions to the defined benefit plan. For the activity level presentation, the amount represents the actuarial cost of the benefits for the fiscal year.		
FPPA Pension		
Change in deferred pension outflows	(84,905)	
Change in net pension liability	109,755	
Change in deferred pension inflows	(54,694)	(29,844)
Repayments of long-term liabilities are expensed in the fund and reduce outstanding liabilities at the activity level. In addition, proceeds from long-term debt issuances are reported as revenues in the funds and increase liabilities at the activity level		
Principal payments on bonds payable	205,000	
Change in accrued interest payable	1,267	
Amortization of premiums and discounts	55,652	
Change in accrued compensated absences	18,204	280,123
Change in Net Position - Governmental Activities		$ (1,003,709)

The accompanying notes are an integral part of these financial statements.

CITY OF IDAHO SPRINGS, COLORADO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021
With Comparative Totals for December 31, 2020

	Business-type Activities		Total	
	Water Fund	Wastewater Fund	2021	2020
ASSETS AND DEFERRED OUTFLOWS				
ASSETS				
Current Assets				
Cash and Investments				
Cash	$ 1,046,331	$ 1,070,932	$ 2,117,263	$ 555,600
Restricted Cash and Investments	168,242	188,042	356,284	343,896
Receivables				
Intergovernmental Receivables	-	34,568	34,568	369,111
Utility Receivable	302,235	251,780	554,015	494,324
Cash with Fiscal Agent	-	274,385	274,385	2,071,038
Internal Balances	(60,253)	(2,694,823)	(2,755,076)	(2,785,364)
Total Current Assets	1,456,555	(875,116)	581,439	1,048,605
Noncurrent Assets				
Capital Assets not being depreciated	23,671	616,889	640,560	9,336,684
Capital Assets being depreciated	13,823,483	20,281,458	34,104,941	24,298,450
Accumulated Depreciation	(8,872,008)	(6,771,957)	(15,643,965)	(14,940,326)
Total Noncurrent Assets	4,975,146	14,126,390	19,101,536	18,694,808
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 6,431,701	$ 13,251,274	$ 19,682,975	$ 19,743,413
LIABILITIES, DEFERRED INFLOWS AND NET POSITION				
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 14,915	$ 91,615	$ 106,530	$ 376,115
Accrued Salaries and Benefits	8,146	8,146	16,292	15,330
Retainage Payable	-	199,251	199,251	147,810
Deposits and Escrow	-	-	-	2,817
Accrued Interest Payable	26,410	5,974	32,384	35,861
Total Current Liabilities	49,471	304,986	354,457	577,933
Noncurrent Liabilities				
Due within one year	200,156	190,652	390,808	288,177
Due in more than one year	591,852	5,663,951	6,255,803	6,648,286
Total Noncurrent Liabilities	792,008	5,854,603	6,646,611	6,936,463
TOTAL LIABILITIES	841,479	6,159,589	7,001,068	7,514,396
DEFERRED INFLOWS OF FINANCIAL RESOURCES				
NET POSITION				
Net Investment in Capital Assets	4,194,495	8,283,606	12,478,101	11,783,197
Restricted Net Position	168,242	188,042	356,284	441,896
Unrestricted Net Position	1,227,485	(1,379,963)	(152,478)	3,924
TOTAL NET POSITION	5,590,222	7,091,685	12,681,907	12,229,017
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	$ 6,431,701	$ 13,251,274	$ 19,682,975	$ 19,743,413

The accompanying notes are an integral part of these financial statements.

CITY OF IDAHO SPRINGS, COLORADO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	Business-type Activities		Total	
	Water Fund	Wastewater Fund	2021	2020
Operating Revenues				
Utility Charges	$ 1,186,841	$ 959,061	$ 2,145,902	$ 1,943,036
Operating Expenses				
Collection, Transmission and Distribution	507,678	-	507,678	476,810
Production and Treatment	-	555,723	555,723	587,740
Depreciation Expense	330,641	390,497	721,138	612,583
Other Capital Outlay	130,034	-	130,034	3,666
Total Expenditures	968,353	946,220	1,914,573	1,680,799
Operating Income (Loss)	218,488	12,841	231,329	262,237
Other Income (Expense)				
Intergovernmental Revenue	8,812	244,342	253,154	-
Investment Earnings	208	151	359	9,075
Other Revenue	1,369	5,123	6,492	3,936
Interest Expense	(42,986)	(21,553)	(64,539)	(69,741)
Gain (Loss) on Sale of Assets	1,753	1,753	3,506	-
Other Expense	-	-	-	(20,510)
Total Other Income (Expense)	(30,844)	229,816	198,972	(77,240)
Net Income (Loss) before Transfers	187,644	242,657	430,301	184,997
Contributed Capital				
Plant Investment Fees	22,589	-	22,589	100,874
Intergovernmental Revenue	-	-	-	2,010,541
Other Capital Contributions	-	-	-	920,714
Total Contributed Capital	22,589	-	22,589	3,032,129
Change in Net Position	210,233	242,657	452,890	3,217,126
Net Position, Beginning	5,379,989	6,849,028	12,229,017	9,011,891
Net Position, Ending	$ 5,590,222	$ 7,091,685	$ 12,681,907	$ 12,229,017

The accompanying notes are an integral part of these financial statements.

CITY OF IDAHO SPRINGS

STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	Business-type Activities			
	Water Fund	Wastewater Fund	Total 2021	Total 2020
Cash Flows From Operating Activities:				
Cash Received from Customers	$ 1,150,980	$ 932,415	$ 2,083,395	$ 1,915,137
Cash Paid to Suppliers	(477,373)	(651,849)	(1,129,222)	(690,399)
Cash Paid to Employees	(167,375)	(167,136)	(334,511)	(322,237)
Net Cash Provided by Operating Activities	506,232	113,430	619,662	902,501
Cash Flows From Capital and Related Financing Activities:				
Tap Fees Received	22,589	-	22,589	100,874
Loan Proceeds from Escrow	-	1,796,653	1,796,653	3,469,448
Debt Principal Payments	(185,826)	(102,351)	(288,177)	(235,389)
Grant Proceeds	8,812	578,885	587,697	1,041,430
Interest Payments	(48,711)	(19,305)	(68,016)	(62,535)
Proceeds of Capital Asset Sales	1,753	1,753	3,506	-
Acquisition of Capital Assets	(84,302)	(992,124)	(1,076,426)	(4,583,107)
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	(285,685)	1,263,511	977,826	(269,279)
Cash Flows (Uses) From Noncapital Financing Activities:				
Cash (to) from Other Funds	(13,629)	(16,659)	(30,288)	(29,112)
Other Revenues (Expense)	1,369	5,123	6,492	(16,574)
Net Cash Provided (Used) by Noncapital Financing Activities	(12,260)	(11,536)	(23,796)	(45,686)
Cash Flows Provided by Investing Activities:				
Interest Received	208	151	359	9,075
Net Increase (Decrease) in Cash	208,495	1,365,556	1,574,051	596,611
Cash - Beginning	1,006,078	(106,582)	899,496	302,885
Cash - Ending	$ 1,214,573	$ 1,258,974	$ 2,473,547	$ 899,496
Cash	$ 1,046,331	$ 1,070,932	$ 2,117,263	$ 555,600
Restricted Cash and Investments	168,242	188,042	356,284	343,896
Total	$ 1,214,573	$ 1,258,974	$ 2,473,547	$ 899,496
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities:				
Operating Income (Loss)	$ 218,488	$ 12,841	$ 231,329	$ 262,237
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	330,641	390,497	721,138	612,583
Changes in Assets and Liabilities Related to Operations:				
(Increase) Decrease in:				
Utility Receivable	(33,044)	(26,646)	(59,690)	(30,716)
(Increase) Decrease in:				
Accounts Payable	(6,560)	(263,024)	(269,584)	25,378
Accrued Salaries and Benefits	481	481	962	15,330
Deposits and Escrow	(2,817)	-	(2,817)	2,817
Accrued Compensated Absences	(957)	(719)	(1,676)	14,872
Total Adjustments	287,744	100,589	388,333	640,264
Net Cash Provided (Used) by Operating Activities	$ 506,232	$ 113,430	$ 619,662	$ 902,501
Schedule of Noncash Activities:				
Contributed Capital Assets	$ -	$ -	$ -	$ 920,714
CWRPDA Loan Forgiveness	-	-	-	600,000
CWRPDA Loan Proceeds Placed in Escrow	-	-	-	3,000,000

The accompanying notes are an integral part of these financial statements.

CITY OF IDAHO SPRINGS, COLORADO

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021
With Comparative Totals for December 31, 2020

	Pension Trust	Pvt Purpose		
	Police Pension Fund	Hansen's Cemetery Trust Fund	Total 2021	Total 2020
ASSETS AND DEFERRED OUTFLOWS				
ASSETS				
Current Assets				
Cash and Investments				
Restricted Cash and Investments	$ 7,063	$ 9,417	$ 16,480	$ 14,895
LIABILITIES, DEFERRED INFLOWS AND NET POSITION				
NET POSITION				
Restricted Net Position	$ 7,063	$ 9,417	$ 16,480	$ 14,895

'See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2021
With Comparative Totals for December 31, 2020

	Pension Trust	Pvt Purpose		
	Police Pension Fund	Hansen's Cemetery Trust Fund	Total 2021	Total 2020
Additions				
Investment Earnings	$ -	$ 5	$ 5	$ 8
Transfers In	16,500	-	16,500	16,500
Total Additions	16,500	5	16,505	16,508
Deductions				
Pension Benefits	14,920	-	14,920	14,923
Change in Net Position	1,580	5	1,585	1,585
Net Position, Beginning	5,483	9,412	14,895	13,310
Net Position, Ending	$ 7,063	$ 9,417	$ 16,480	$ 14,895

'See accompanying Independent Auditors' Report.

NOTE 1: <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

HISTORY AND FUNCTION OF ORGANIZATION

The City of Idaho Springs, Colorado, (the "City"), is a political subdivision of the State of Colorado which is governed by an elected mayor and six-member City Council. The accounting policies of the City conform to generally accepted accounting principles (GAAP) as applicable to governments. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following is a summary of the more significant principles.

REPORTING ENTITY

In determining how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in Section 2100 and 2600 of the Government Accounting Standards Board Codification. These criteria state that the financial reporting entity consist of (a) the primary government, (b) other organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based upon these criteria, there are no additional agencies or entities which should be included in the financial statements of the City.

GOVERNMENT-WIDE AND FUND 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 City. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental Activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the 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 customers or applicants 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and pension trust fund financial statements. Revenues are recorded when earned and expenses are recorded when the 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, sales and use taxes, franchise fees, state shared revenues, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

In the fund financial statements, the City reports the following major governmental funds:

General Fund

The General Fund uses the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Certain service fees and non-tax revenues are recognized when received or billed. Grants from other governments are recognized when qualifying expenditures are incurred. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal sources of revenues are property and sales taxes. Principal expenditures are for police protection, public works, parks and recreations and City administration.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Special Revenue Fund:
This fund accounts for revenues derived from specific taxes or other designated revenues that are legally restricted to expenditures for specific purposes. The City's special revenue fund is as follows:

Conservation Trust Fund (Nonmajor Fund)
This fund accounts for funds received through the State of Colorado Lottery/ Conservation Trust Fund program. These funds are required through state statute to be spent on parks and recreation. This is a nonmajor fund.

1% Street Sales Tax Fund
This fund is used to account for street improvements and related debt service.

Capital Project Funds:

Sales Tax Capital Improvement Fund
This fund accounts for one half of the City's sales and use tax revenues that are used to finance the acquisition, construction, and improvement of capital assets and for the related debt service.

RAMP Fund
This fund is used to account for the devolution of Colorado Boulevard from the State of Colorado and related payment for reconstruction and ongoing maintenance of the roadway.

Proprietary Funds

The City also reports the following major proprietary funds:

Water and Wastewater Funds
These funds account for the financial activities associated with the related services.

Fiduciary Funds
Additionally, the City reports fiduciary funds to account for assets held by the City in a trustee capacity for employees and organizations

CASH AND INVESTMENTS
For purposes of the statement of cash flows, cash equivalents are defined as all bank account balances and investments with maturities of thirty days or less. Investments are recorded at fair value.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

PROPERTY TAXES
Property taxes are levied on November 1 and attach as an enforceable lien on property on January Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's office collects property taxes and remits to the City on a monthly basis.

Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding unavailable revenue (deferred inflow) are recorded at December 31. As the tax is collected in the succeeding year, the unavailable revenue is recognized as revenue and the receivable is reduced.

ACCOUNTS RECEIVABLE
Based upon a review of the existing accounts receivable, no allowance for doubtful accounts is warranted for any fund.

INVENTORY
All inventories are valued at cost using the first-in/first-out (FIFO) method in proprietary funds. Inventories of governmental funds are recorded as expenditures when purchased.

PREPAID ITEMS
Payments to vendors for services that will benefit periods beyond the year-end are recorded as prepaid items.

CAPITAL ASSETS
Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. The City also capitalizes all acquisitions of land and buildings without a minimum. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

CAPITAL ASSETS (Continued)

Property and equipment of the City is depreciated using the straight line method over the following estimated useful lives.

Infrastructure	20 - 40 years
Buildings and Improvements	15 - 40 years
Vehicles and Equipment	5 - 15 years

The City has elected to not retroactively report infrastructure.

ACCUMULATED UNPAID LEAVE (COMPENSATED ABSENCES)

Personal Time Off (PTO) accumulates at a rate based on length of employment, up to a maximum accrual in one year of 25 days. Maximum carryover is twice what is earned in one year. PTO is paid out at the regular pay rate upon termination. PTO may be used for vacation, sick leave or personal business.

It is the City's policy to permit employees to accumulate earned but unused PTO benefits. In the government-wide statements, PTO pay is accrued when incurred and reported as a liability of the governmental and business-type activities. In the governmental funds, PTO pay that is expected to be liquidated with expendable, available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable, available financial resources are not reported as expenditures but are reported as long term liabilities in the governmental activity presentation.

LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund type 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 proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing used. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

INTERFUND TRANSACTIONS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. At year-end, outstanding balances between funds are reported as internal balances. All amounts moved between funds, either as routine or non-routine, are reported as transfers in or out.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows related to taxes levied in 2021 to be collected in 2022.

NET POSITION/FUND BALANCES

In the government-wide financial statements and for the proprietary fund statements, net position are either shown as net investment in capital assets, with these assets essentially being nonexpendable; restricted when constraints placed on the net position are externally imposed; or unrestricted.

For the governmental fund presentation, fund balances that are classified as "nonspendable" include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Fund balances are reported as "restricted" when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the City Council, are reported as "committed" fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts. The City currently has no committed funds.

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as "assigned" fund balance. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The City currently has no assigned fund balances.

All remaining fund balance in the General Fund or deficits in the other governmental funds are presented as unassigned.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

NET POSITION/FUND EQUITY FLOW ASSUMPTIONS

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance, if allowed under the terms of the restriction. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETS AND BUDGETARY ACCOUNTING

All funds must have budgets to be allowed expenditures. Budgets for all funds except proprietary funds are adopted on a basis consistent with generally accepted accounting principles. The proprietary funds are prepared on the accrual basis of accounting excluding depreciation expense. All annual appropriations lapse at year end.

By August 25 the County Assessor forwards certification of assessed valuation to the City. On or before October 1, departments must submit to the budget officer an estimate of their expenditure requirements and their estimated revenue for the ensuing budget year. The budget officer shall prepare and submit to the City Council a proposed budget by October 15. Upon receipt of the proposed budget, the City Council shall publish a notice showing the proposed budget is open for inspection by the public and the date the City will consider adoption of such proposed budget.

By December 15, the City Council certifies to County Commissioners the mill levy against the assessed valuation.

Final adoption and an ordinance or resolution making appropriations is due by December 31 and submitted to division of local government within 30 days.

Expenditures may not legally exceed budgeted appropriations at the fund level.

NOTE 3: CASH AND INVESTMENTS

A summary of deposits and investments as of December 31, 2021 is as follows:

Cash Deposits	$	4,828,340
Investments		4,284,305
Total Cash and Investments	$	9,112,645

This balance is presented in the financial statements as follows:

Cash and Investments	$	7,142,752
Restricted Cash and Investments		1,953,413
Fiduciary Cash and Investments		16,480
Total Cash and Investments	$	9,112,645

DEPOSITS

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of bank failure, the government's deposits may not be returned to it. The City's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs the investment of public funds. PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations.

Amounts on deposit in excess of federal insurance levels ($250,000) must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. 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% of the uninsured deposits. The institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools. At December 31, 2021, all of the City's deposits as shown below were either insured by federal depository insurance or collateralized under PDPA and are therefore not deemed to be exposed to custodial credit risk.

Deposits at December 31, 2021 were as follows:

	Bank Balance		Book Balance	
FDIC Insured	$	500,000	$	500,000
PDPA Collateralized not in City's Name		4,518,948		4,828,340
Total Cash Deposits	$	5,018,948	$	5,328,340

NOTE 3: CASH AND INVESTMENTS (Continued)

INVESTMENTS (Continued)

Credit Risk

Colorado statutes specify which instruments units of local government may invest, which include:

- Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of the 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
- Guaranteed investment contracts

The City does not have an investment policy that would further limit its investment choices.

Credit Risk

For the year ended December 31, 2021, the City had invested $3,873,019 in the Colorado Government Liquid Asset Trust (COLOTRUST) and in the Colorado Surplus Asset Fund Trust (CSAFE); investment vehicles established for local government entities in Colorado to pool surplus funds and are registered with the State Securities Commissioner. The pools operated similarly to a money market fund and each share vale is equal in value to $1.00. Investments consist of U.S. Treasury and U.S. Agency securities and repurchase agreements collateralized by U.S. Treasury and U.S. Agency securities. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the entities. Colotrust and CSAFE are both rated AAAm by Standard and Poor's.

Concentration of Credit Risk

The City places no limit on the amount that may be invested in any one issuer.

Interest Rate Risk

Colorado Statutes require that no investment may have a maturity in excess of five years from the date of purchase. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, other than those contained in the statutes. The City's investment portfolio contains no investments that exceed that limitation.

NOTE 3: **CASH AND INVESTMENTS** (Continued)

INVESTMENTS (Continued)

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2021, the City's custodial credit risk is related to the investments in Colotrust and CSAFE,

RESTRICTED CASH

The City has restricted cash and set aside equity as follows:

Restricted - Conservation Trust	$ 81,554
Restricted - Colorado Blvd Project	722,844
Restricted - Street Bond Fund	792,731
Restricted - Water Fund O&M Reserve	168,242
Restricted - Wastewater Fund O&M Reserve	188,042
Total Restricted Cash and Investments	$ 1,953,413

NOTE 4: **CAPITAL ASSETS**

A summary of the City's governmental capital asset transactions for the year are as follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Capital Assets Not Being Depreciated				
Land	$ 3,455,620	$ 164,306	$ -	$ 3,619,926
Water Rights	8,000	-	-	8,000
Construction in Progress	503,747	35,945	-	539,692
Total Capital Assets Not Being Depreciated	3,967,367	200,251	-	4,167,618
Capital Assets Being Depreciated				
Buildings	2,304,765	160,990	-	2,465,755
Improvements Other Than Buildings	36,098,028	161,100	-	36,259,128
Equipment	2,463,607	73,219	-	2,536,826
Total Capital Assets Being Depreciated	40,866,400	395,309	-	41,261,709
Accumulated Depreciation				
Buildings	(1,010,690)	(45,316)	-	(1,056,006)
Improvements Other Than Buildings	(5,624,861)	(2,041,948)	-	(7,666,809)
Equipment	(2,086,116)	(122,385)	-	(2,208,501)
Total Accumulated Depreciation	(8,721,667)	(2,209,649)	-	(10,931,316)
Net Govermental Capital Assets	$ 36,112,100	$ (1,614,089)	$ -	$ 34,498,011

NOTE 4: **CAPITAL ASSETS** Continued

Depreciation has been allocated to the various governmental functions as follows:

General Government	$ 40,175
Public Safety	45,080
Public Works	1,953,673
Parks, Recreation and Other	170,721
Total Depreciation	$ 2,209,649

A summary of the City's business-type capital asset transactions for the year are as follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Capital Assets Not Being Depreciated				
Land - Water	$ 13,231	$ -	$ -	$ 13,231
Land - Wastewater	616,889	-	-	616,889
Water Rights	10,440	-	-	10,440
Construction in Progress - Wastewater	8,674,873	-	8,674,873	-
Construction in Progress - Water	21,251	-	21,251	-
Total Capital Assets Not Being Depreciated	9,336,684	-	8,696,124	640,560
Capital Assets Being Depreciated				
Improvements Other Than Buildings - Water	13,300,299	105,553	-	13,405,852
Improvements Other Than Buildings - Wastewater	10,174,135	9,718,437	-	19,892,572
Equipment - Water	426,383	-	8,750	417,633
Equipment - Wastewater	397,633	-	8,749	388,884
Total Capital Assets Being Depreciated	24,298,450	9,823,990	17,499	34,104,941
Accumulated Depreciation				
Improvements Other Than Buildings - Water	(8,287,139)	(311,281)	-	(8,598,420)
Improvements Other Than Buildings - Wastewater	(6,082,648)	(372,847)	-	(6,455,495)
Equipment - Water	(262,977)	(19,360)	(8,750)	(273,587)
Equipment - Wastewater	(307,562)	(17,650)	(8,749)	(316,463)
Total Accumulated Depreciation	(14,940,326)	(721,138)	(17,499)	(15,643,965)
Net Business-type Capital Assets	$ 18,694,808	$ 9,102,852	$ 8,696,124	$ 19,101,536

Depreciation has been allocated to the various business-type activities as follows:

Water	$ 330,641
Wastewater	390,497
Total Depreciation	$ 721,138

NOTE 5: INTERNAL BALANCES AND TRANSFERS

The City made the following routine transfers during the year:

	Transfers To	Transfers From
General Fund	$ -	$ 16,500
Police Pension	16,500	-
	$ 16,500	$ 16,500

Advances

The General Fund, through normal operation and its stormwater function, as well as the Sales Tax Improvement Fund loaned funds to the Water and Wastewater Funds during fiscal year 2005. During 2019, the Sales Tax Improvement Fund loaned an additional $187,441 to the Wastewater Fund related to property acquisition and $2,054,297 for construction related cash flows. The 2005 loans are being repaid in semiannual installments with interest accruing at 4%. The new Sales Tax/Wastewater loans do not bear interest. Outstanding balances at December 31, 2021 were as follows:

	Advance To	Advance From
General Fund		
2005 Advance to Water	$ 60,253	$ -
2005 Advance to Wastewater	10,712	-
Sales Tax Improvement Fund		
2005 Advance to Wastewater	62,930	-
2018 Advance to Wastewater	379,443	-
2019 Advance to Wastewater	2,241,738	-
Water Fund		
2005 Advance from General Fund	-	60,253
Wastewater Fund		
2005 Advance from General Fund	-	10,712
2005 Advance from Sales Tax Imp. Fund	-	62,930
2018 Advance from Sales Tax Imp. Fund	-	379,443
2019 Advance from Sales Tax Imp. Fund	-	2,241,738
	$ 2,755,076	$ 2,755,076

CITY OF IDAHO SPRINGS, COLORADO
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

NOTE 6: LONG-TERM DEBT

GOVERNMENTAL ACTIVITIES

Changes in governmental activities long-term debt are as follows:

	Balance 12/31/2020	Advances	Repayments	Balance 12/31/2021	Due within One Year	Accrued Interest	Interest Expense
Governmental Activities							
2018 Street Sales Tax Revenue Bonds	$ 9,475,000	$ -	$ 205,000	$ 9,270,000	$ 220,000	$ 34,359	$ 419,829
Bond Premium	745,321	-	55,651	689,669	54,566	-	(55,651)
Accrued Compensated Absences	87,633	-	18,204	69,429	6,943	-	-
Total Governmental-type Activities	$ 10,307,954	$ -	$ 278,855	$ 10,029,098	$ 281,509	$ 34,359	$ 364,178

2018 Street Sales Tax Revenue Bonds

On December 1, 2018 the City was issued $9,875,000 in Sales Tax Revenue Bonds for improvement to the city's streets through a newly established 1% Street Sales Tax Fund. The bonds are payable in 47 annual installments ranging from $182,688 to $778,866 including interest ranging from 2.00% to 5.00% through December 2041. The bonds contain a reserve account requirement of the lessor of I (10% of the principal amount of the issued Bonds, ii) 100% of the maximum annual debt service requirements on the Bonds, or iii) 125% of the average annual debt service requirements on the Bonds. Over the life of the bonds, the maximum annual debt service is the lowest of the three amounts at $792,731. The City has established that the reserve in the bonds are secured by net revenues derived from pledged Sale Tax.

Future debt service payments are as follows:

Year	Principal	Interest	Total
2022	$ 220,000	$ 412,313	$ 632,313
2023	240,000	403,513	643,513
2024	250,000	393,913	643,913
2025	270,000	386,413	656,413
2026	290,000	378,313	668,313
2027-2031	1,855,000	1,675,813	3,530,813
2032-2036	2,625,000	1,139,313	3,764,313
2037-2041	3,520,000	421,694	3,941,694
Total	$ 9,270,000	$ 5,211,285	$ 14,481,285

NOTE 6: LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES

Changes in business-type activity long-term debt are as follows:

	Balance 12/31/2020	Advances	Foregiveness/ Repayments	Balance 12/31/2021	Due within One Year	Accrued Interest	Interest Expense
Business-type Activities							
2000 CWCB Note - Water	$ 583,567	$ -	$ 32,946	$ 550,622	$ 34,593	$ 20,648	$ 27,943
2002 CWCB Note - Water	85,618	-	9,740	75,878	10,276	3,130	4,307
2002 CWRPDA Note - Water	297,292	-	143,141	154,151	154,151	1,728	8,366
2019 CWRPDA Note - Wastewater	2,945,134	-	94,616	2,850,518	95,090	2,375	14,529
2020 CWRPDA Note - Wastewater	3,000,000	-	7,734	2,992,266	94,380	2,494	3,275
Advance from Other Funds - Water (Note 5)	73,882	-	13,630	60,252	14,180	-	2,820
Advance from Other Funds - Wastewater (Note 5)	2,711,482	-	16,659	2,694,823	17,332	-	3,447
Accrued Compensated Absences - Water	12,314	-	957	11,357	1,136	-	-
Accrued Compensated Absences - Wastewater	12,538	-	719	11,819	1,182	-	-
Total Business-type Activities	$ 9,721,827	$ -	$ 320,142	$ 9,401,686	$ 422,320	$ 30,375	$ 64,687

2000 Colorado Water Conservation Board Note Payable

On December 20, 2000, the City entered into a $955,000 loan agreement with the Colorado Water Resource and Power Development Authority for improvement to its water system. The note is payable in 31 annual installments of $62,124, including interest at 5%. The note is secured by the net revenues of the combined water and wastewater system.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 34,593	$ 27,531	$ 62,124
2023	36,323	25,801	62,124
2024	38,139	23,985	62,124
2025	40,046	22,078	62,124
2026	42,048	20,076	62,124
2027-2031	243,959	66,662	310,621
2032-2033	115,514	8,734	124,248
Total	$ 550,622	$ 194,867	$ 745,489

2002 Colorado Water Conservation Board Note Payable

On March 1, 2002, the City amended the 2000 CWCB note payable to borrow an additional $210,000. The note is payable in 25 annual installments of $14,449, including interest at 5.5%. The note is secured by the net revenues of the combined water and wastewater system.

Future debt service payments are as follows:

NOTE 6: **LONG-TERM DEBT** (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

Fiscal Year	Principal	Interest	Total
2022	$ 10,276	$ 4,173	$ 14,449
2023	10,841	3,608	14,449
2024	11,437	3,012	14,449
2025	12,066	2,383	14,449
2026	12,730	1,719	14,449
2027-2028	18,528	1,299	19,827
Total	$ 75,878	$ 16,194	$ 92,072

2002 Colorado Water Resources and Power Development Authority Note Payable

On April 1, 2002, the City entered into a $2,339,797 loan agreement with the Colorado Water Resource and Power Development Authority for improvement to its water system. The note is payable in 41 semi-annual installments of ranging from $29,291 to $85,484, including interest at 3.99% through August 2022. The note is secured by the net revenues of the combined water and wastewater system.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 154,151	$ (3,678)	$ 150,473

2019 Colorado Water Resources and Power Development Authority Note Payable

On April 1, 2019, the City entered into a $3,000,000 loan agreement with the Colorado Water Resource and Power Development Authority for improvement to its sewer system. The note is payable in 59 semi-annual installments of $54,612, including interest at 0.50% through November 2049. The note is secured by the net revenues of the combined water and wastewater system. The City still has $10,000 to draw against this loan as of December 31, 2022.

NOTE 6: LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

Future debt service payments are as follows:

Year	Principal	Interest	Total
2022	$ 95,090	$ 14,134	$ 109,224
2023	95,566	13,658	109,224
2024	96,044	13,179	109,223
2025	96,525	12,699	109,224
2026	97,008	12,215	109,223
2027-2031	492,375	53,743	546,118
2032-2036	504,824	41,294	546,118
2037-2041	517,588	28,531	546,119
2042-2046	530,674	15,445	546,119
2047-2049	324,824	2,846	327,670
Total	$ 2,850,518	$ 207,744	$ 3,058,262

2020 Colorado Water Resources and Power Development Authority Note Payable
On June 30, 2019, the City entered into a $3,000,000 loan agreement with the Colorado Water Resource and Power Development Authority for improvement to its sewer system. The note is payable in one installment of $8,984 to be paid in 2021 and 59 semi-annual installments of $54,612, including interest at 0.50% through May 2051. The note is secured by the net revenues of the combined water and wastewater system.

Future debt service payments are as follows:

Year	Principal	Interest	Total
2022	$ 94,380	$ 14,844	$ 109,224
2023	94,853	14,371	109,224
2024	95,328	13,896	109,224
2025	95,805	13,419	109,224
2026	96,284	12,939	109,223
2027-2031	488,701	57,418	546,119
2032-2036	501,057	45,062	546,119
2037-2041	513,725	32,393	546,118
2042-2046	526,714	19,405	546,119
2047-2051	485,419	6,088	491,507
Total	$ 2,992,266	$ 229,835	$ 3,222,101

NOTE 6: LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

Coverage for the rate maintenance agreement and calculation of the three-month operating reserve requirement is as follows:

	Water	Wastewater	Total
Gross Charges for Services	$ 1,186,841	$ 959,061	$ 2,145,902
Operating Expenses			
Transmission and Distribution	507,678	-	507,678
Wastewater Treatment	-	555,723	555,723
Water Treatment	130,034	-	130,034
Total Operating Expenses	637,712	555,723	1,193,435
Net Operating Revenues	549,129	403,338	952,467
Debt Service			
2019 CWRPDA Wastewater Loan	-	109,224	109,224
2020 CWRPDA Wastewater Loan	-	8,984	8,984
2000 CWCB Water Loan	62,124	-	62,124
2002 CWCB Water Loan	14,449	-	14,449
2002 CWRPDA Loan	155,145	-	155,145
Total Debt Service	231,718	118,208	349,926
Debt Coverage Ratio 110%	254,890	130,029	384,919
Excess (Shortfall)	$ 294,239	$ 273,309	$ 567,548
2021 Operating Budget	$ 672,968	$ 752,168	$ 1,425,136
3 Month Required O & M Reserve	$ 168,242	$ 188,042	$ 356,284

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

STATEWIDE DEFINED BENEFIT PLAN (FPPA)

Summary of Significant Accounting Policies

Pensions. The City participates in the Statewide Defined Benefit Plan (SWDB), a cost-sharing multiple-employer defined benefit pension fund administered by the Fire & Police Pension Association of Colorado ("FPPA"). The net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SWDB have been determined using the accrual basis of accounting as required by the accounting principles and reporting guidelines as set forth by the Governmental Accounting Standards Board. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

STATEWIDE DEFINED BENEFIT PLAN (FPPA) (Continued)

Summary of Significant Accounting Policies (Continued)

General Information about the Pension Plan

Plan description. Eligible employees of the City are provided with pensions through the Statewide Defined Benefit Plan (SWDB) - a cost-sharing multiple-employer defined benefit pension plan administered by FPPA. Plan benefits are specified in Title 31, Articles 30, 30.5 and 31 of the Colorado Revised Statutes (C.R.S.), rules and regulations codified by the Fire and Police Pension Association, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. FPPA issues a publicly available comprehensive annual financial report, that can be obtained at htttp://www.FPPAco.org.

Benefits provided. 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' pensionable earnings · 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 covered under Statewide Defined Benefit Social Security Component will receive half the benefit when compared to the Statewide Defined Benefit Plan. Benefit adjustments paid to retired members are evaluated annually 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, retuned 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' pensionable earnings for each year of credited service up to ten years; plus 2.5 percent for each year of service thereafter.

Contributions. Through December 31, 2020, contribution rates for the SWDB plan are set by state statute. Employer contribution rates can only be amended by state statute. Member contribution rates can be amended by state statute or election of the membership. Effective January 1, 2021, 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.

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

STATEWIDE DEFINED BENEFIT PLAN (FPPA) (Continued)

Summary of Significant Accounting Policies (Continued)

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 are 8.0 percent and 8.50 percent in 2020 and 2021, respectively. Employer contributions will increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13 percent of pensionable earnings. In 2020, members of the SWDB plan and their employers are contributing at the rate of 11.0 percent and 8.0 percent, respectively, of pensionable earnings for a total contribution rate of 19.0 percent.

Contributions from members and employers of departments reentering the system are established by resolution and approved by the FPPA Board of Directors. The reentry group has a combined contribution rate of 23.0 percent and 23.5 percent of pensionable earnings in 2020 and 2021, respectively. It is a local decision as to whether the member or employer pays the additional 4 percent contribution. The member and employer contribution rates will increase through 2030 as described above for non-reentering departments. Effective January 1, 2021, reentry departments may submit a resolution to the FPPA Board of Directors to reduce the additional 4 percent contribution, to reflect the actual cost of reentry by department, to the plan for reentry contributions. Each reentry department is responsible to remit contributions to the plan in accordance with their most recent FPPA Board of Directors approved resolutions.

The contribution rate for members and employers of affiliated social security employers is 5.5 percent and 4 percent, respectively, of pensionable earnings for a total contribution rate of 9.50 percent in 2020 and 9.75 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 are 4 percent and 4.25 percent in 2020 and 2021. Employer contributions will increase 0.25 percent annually beginning in 2021 through 2030 to a total of 6.5 percent of pensionable earnings.

Employer contributions are recognized by FPPA in the period in which the compensation becomes payable to the member and the City is statutorily committed to pay the contributions to FPPA. Employer contributions recognized by the FPPA from the City were $44,752 for the plan year ended December 31, 2020 and $42,560 for the fiscal year ended December 31, 2021. The current year contributions will be expensed in 2022 for FPPA purposes, December 31, 2021 employer contributions for reporting as of December 31, 2022, and are a timing difference at year end.

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

STATEWIDE DEFINED BENEFIT PLAN (FPPA) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the City reported an asset of $151,201 for its proportionate share of the SWDB's net pension liability. The net pension asset or liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021. The City's proportion of the net pension liability was based on City's contributions to the SWDB for the calendar year 2020 relative to the total contributions of participating employers to the SWDB.

At December 31, 2021, the City's proportion was 0.06965%, which was a decrease of 0.00364% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2021, the City recognized pension expense of $46,315. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows		Deferred Inflows	
Difference between expected and actual experience	$	138,182	$	(656)
Changes of assumptions or other inputs	$	133,563	$	-
Net difference between projected and actual earnings on pension plan investments	$	54,769	$	(215,077)
Changes in proportion and differences between contributions recognized and proportionate share of contributions - Plan Basis	$	26,682	$	(9,365)
Contributions subsequent to the measurement date	$	42,560	$	-
Total	$	395,756	$	(225,098)

$42,560 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as an adjustment of the net pension asset in the year ended December 31, 2022.

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

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

STATEWIDE DEFINED BENEFIT PLAN (FPPA) (Continued)

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

Year Ended December 31:	Fiscal year Total
2022	$ (7,699)
2023	15,832
2024	(11,552)
2025	16,716
2026	41,523
2027-2030	73,278
Total	$ 128,098

Actuarial assumptions. The actuarial valuations for the Statewide Defined Benefit Plan were used to determine the total pension liability and actuarially determined contributions for the fiscal year ending December 31, 2020. The valuations used the following actuarial assumption and other inputs:

Actuarial method	Entry Age Normal
Amortization method	Level % of Payroll, Open
Amortization period	30 Years
Long-term investment rate of return, net of pension plan	7.00%
Salary increase, including wage inflation	4.25%-11.25%
Cost of Living Adjustments (COLA)	0.00%
* Includes inflation at	2.50%

For determining the total pension liability, and 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 off-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 its economic and demographic actuarial assumptions. At its July 2018 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 & Co ., based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2019. 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: EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

STATEWIDE DEFINED BENEFIT PLAN (FPPA) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	39.00%	8.23%
Equity Long/Short	8.00%	6.87%
Private Markets	26.00%	10.63%
Fixed Income - Rates	10.00%	4.01%
Fixed Income - Credit	5.00%	5.25%
Absolute Return	10.00%	5.60%
Cash	2.00%	2.32%
Total	100.00%	

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the SWDB plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 percent; the municipal bond rate is 2.00 percent (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 percent.

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

STATEWIDE DEFINED BENEFIT PLAN (FPPA) (Continued)

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

Sensitivity of the proportionate share of the net pension asset (liability) to changes in the discount rate. Regarding the sensitivity of the net pension li ability/(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 percent, 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Proportionate share of the net pension asset (liability)	$ (152,160)	$ 151,201	$ 402,422

Police Pension (City)
The City sponsors and administers a police pension plan, having one participant at December 31, 2021. No independent actuarial study has been made. However, alternative methods were used to determine that no amounts were due as of December 31, 2021.

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all non-FPPA City employees and permits them to defer a portion of their salary until future years. The City matches employee contributions up to 5% of eligible salary. During the year ended December 31, 2021, the City's contributions were $51,817, equal to the required contribution. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

NOTE 8: FUND BALANCE/NET POSITION RESERVES/RESTRICTIONS

TAX SPENDING AND DEBT LIMITATIONS

On November 3, 1992, the voters of Colorado approved Amendment 1, commonly known as the TABOR Amendment, which adds a new Section 20 to Article X of the Colorado Constitution. TABOR contains tax, spending, revenue and debt limitations which apply to the State of Colorado, all local governments, and special districts.

The City's financial activity for the year ended December 31, 2021 will provide the basis for calculation of future limitations adjusted for allowable increases tied to inflation and local growth. Subsequent to December 31, 1992, revenue in excess of the City's "spending limit" must be refunded unless voters approve the retaining of such excess revenue. TABOR generally requires voter approval for any new tax, tax increases and new debt.

NOTE 8: FUND BALANCE/NET POSITION RESERVES/RESTRICTIONS (Continued)

TAX SPENDING AND DEBT LIMITATIONS (Continued)

At a November 4, 2008 election, the residents voted to authorize the City to retain all revenues, in excess of TABOR and statutory limits from all sources in 2008 and subsequent years, and spend the same for streets, curbs and gutters, water and sewer utilities under said streets, drainage and asphalt associated with said street work.

TABOR is extremely complex and subject to interpretation. Ultimate implementation may depend upon litigation and legislative guidance. The City's management believes it is in compliance with the TABOR amendment.

The Article requires an emergency reserve be set aside for 2021 in the amount of 3% or more of its fiscal year spending. At December 31, 2021, the City has reserved/restricted the following for emergencies:

General Fund	$ 135,000

Other Restrictions and Commitments
The City has restricted or committed other amounts at the fund level as further described in Note 3. There is additional $151,201 restricted net position in the Governmental Activities for the Net Pension Asset described in Note 7.

Deficit Net Position
The City has a deficit unrestricted net position in the Wastewater Fund primarily related to the construction of the new Wastewater Treatment Plant. The deficit will be recovered through future grant reimbursement requests and anticipated loan forgiveness. Upon completion of those activities, the City will determine if additional internal transfers are required.

NOTE 9: COMMITMENTS AND CONTINGENCIES

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of the City, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2021.

NOTE 10: RISK MANAGEMENT

The City of Idaho Springs, Colorado carries insurance coverage for all foreseeable risks of loss. These include, but are not necessarily limited to, worker's compensation, property and liability, bond, and errors and omissions.

The City of Idaho Springs, Colorado carries property, liability and bond coverage through Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provisions of 24-10-115.5, Colorado Revised Statutes (1982 Replacement Volume) and the Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability property, and workers' compensation coverages and to assist members in preventing and reducing losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, and member of CIRSA against stated liability of loss, to the limit of the financial resources of CIRSA.

It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverages at reasonable costs. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members. CIRSA is a separate legal entity and the City does not approve budgets nor does it have the ability to significantly affect the operations of the entity.

REQUIRED SUPPLEMENTARY INFORMATION
(Pension Scheduled Unaudited)

CITY OF IDAHO SPRINGS

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION ASSET (LIABILITY)
FPPA Pension Plan
Last 10 Fiscal Years[1]

Fiscal Year	City's proportion of the net pension asset (liability)	City's proportionate share of the net pension asset (liability)	City's covered payroll	City's proportionate share of the net pension asset (liability) as a proportion of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
12/31/2021	0.0696457%	$ 151,201	$ 559,400	27.03%	106.72%
12/31/2020	0.0732820%	$ 41,446	$ 540,113	7.67%	101.94%
12/31/2019	0.0729932%	$ (92,283)	$ 488,950	-18.87%	95.23%
12/31/2018	0.0813581%	$ 117,046	$ 475,888	24.60%	106.34%
12/31/2017	0.0797702%	$ (28,824)	$ 408,250	-7.06%	98.21%
12/31/2016	0.0650434%	$ 1,147	$ 315,313	0.36%	100.10%
12/31/2015	0.0759443%	$ 85,709	$ 341,525	25.10%	106.83%
12/31/2014	0.0765623%	$ 68,461	$ 332,538	20.59%	105.83%

Note: All amounts are as of plan calculation dates which are one fiscal year prior to the date shown.

[1] - Additional years will be added to this schedule as they become available.

See the accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS

SCHEDULE OF DISTRICT CONTRIBUTIONS
FPPA Pension Plan
Last 10 Fiscal Years[1]

Fiscal Year	Contractually required contributions	Actual contributions	Contribution deficiency (excess)	City's covered payroll	Contributions as a percentage of covered payroll
12/31/2021	$ 44,752	$ 44,752	$ -	$ 559,400	8.00%
12/31/2020	$ 43,209	$ 43,209	$ -	$ 540,113	8.00%
12/31/2019	$ 39,116	$ 39,116	$ -	$ 488,950	8.00%
12/31/2018	$ 38,071	$ 38,071	$ -	$ 475,888	8.00%
12/31/2017	$ 32,660	$ 32,660	$ -	$ 408,250	8.00%
12/31/2016	$ 25,225	$ 25,225	$ -	$ 315,313	8.00%
12/31/2015	$ 27,322	$ 27,322	$ -	$ 341,525	8.00%
12/31/2014	$ 26,603	$ 26,603	$ -	$ 332,538	8.00%

Note: All amounts are as of plan calculation dates which are one fiscal year prior to the date shown.

[1] - Additional years will be added to this schedule as they become available.

See the accompanying Independent Auditors' Report.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF IDAHO SPRINGS, COLORADO

BUDGETARY COMPARISON SCHEDULE
General Fund
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020
	Original & Final Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Taxes				
Property Taxes	$ 180,000	$ 178,544	$ (1,456)	$ 177,113
Specific Ownership Taxes	16,000	20,587	4,587	19,623
Sales and Use Taxes	1,635,000	2,059,562	424,562	1,630,187
Franchise Taxes	90,900	93,629	2,729	95,742
Delinquent Tax	-	-	-	848
Total Tax Revenue	1,921,900	2,352,322	430,422	1,923,513
Intergovernmental Revenues				
Cigarette Taxes	5,500	6,794	1,294	6,277
Highway Users	70,000	73,127	3,127	61,306
Road and Bridge	75,000	81,349	6,349	80,700
Clerk/Motor Vehicle Fees	8,000	8,602	602	8,446
Severance Tax	50,000	6,232	(43,768)	60,763
Federal Grants	-	43,203	43,203	383,547
State Grants	15,000	15,000	-	15,000
Total Intergovernmental Revenue	223,500	234,307	10,807	616,039
Licenses and Permits				
Liquor Licenses	8,000	9,330	1,330	4,940
Building Permits	75,000	56,210	(18,790)	140,268
Annexation/Other P&Z Fees	2,000	807	(1,193)	764
Business Licenses	23,000	32,592	9,592	11,323
Other Licenses	20,000	65,358	45,358	28,584
Total Licenses and Permits	128,000	164,297	36,297	185,879
Fines and Forfeits	155,000	69,056	(85,944)	143,782
Charges for Services				
Rents	70,000	71,375	1,375	60,953
Other Charges for Services	8,600	9,830	1,230	4,006
Total Charges for Services	78,600	81,205	2,605	64,959
Investment Earnings	31,752	4,464	(27,288)	10,841
Other Revenues				
Reimbursements and Refunds	15,000	22,578	7,578	18,378
Donations	1,000	6,110	5,110	40,000
Other Miscellaneous Revenue	35,000	16,550	(18,450)	31,318
Total Other Revenue	51,000	45,238	(5,762)	89,696
TOTAL REVENUES	2,589,752	2,950,889	361,137	3,034,709

See accompanying Independent Auditors' Report.

(Continued)

CITY OF IDAHO SPRINGS, COLORADO

BUDGETARY COMPARISON SCHEDULE
General Fund
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			
	Original & Final Budget	Actual	Variance With Final Budget	2020 Actual
(Continued)				
EXPENDITURES				
General Government				
Administrator/Manager	795,400	829,342	(33,942)	773,940
Economic Development	86,948	126,417	(39,469)	463,988
Total General Government	882,348	955,759	(73,411)	1,237,928
Public Safety				
Police	1,256,778	1,271,121	(14,343)	1,180,457
Fire	129,275	129,275	-	130,780
Municipal Court	62,827	64,840	(2,013)	60,715
Code Enforcement	78,000	43,912	34,088	86,704
Total Public Safety	1,526,880	1,509,148	17,732	1,458,656
Public Works				
Streets	468,670	452,355	16,315	444,303
Parks, Recreation and Other				
Parks	159,199	134,659	24,540	117,770
Cemetery	5,000	4,148	852	273
Total Parks, Recreation & Other	164,199	138,807	25,392	118,043
Capital Outlay				
General Government Capital Outlay	10,000	9,947	53	12,821
Public Safety Capital Outlay	4,000	3,365	635	1,920
Public Works Capital Outlay	24,500	201	24,299	102,346
Parks, Recreation and Other Capital Outlay	2,500	870	1,630	21,056
Total Capital Outlay	41,000	14,383	26,617	138,143
TOTAL EXPENDITURES	3,083,097	3,070,452	12,645	3,397,073
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(493,345)	(119,563)	373,782	(362,364)
OTHER FINANCING SOURCES (USES)				
Transfers In	25,700	-	25,700	-
Transfers (Out)	(16,500)	(16,500)	-	(16,500)
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ (484,145)	(136,063)	$ 399,482	(378,864)
FUND BALANCE, BEGINNING		1,957,076		2,335,940
FUND BALANCE, ENDING		$ 1,821,013		$ 1,957,076

See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

BUDGETARY COMPARISON SCHEDULE
1% Street Sales Tax Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021			
	Original & Final Budget	Actual	Variance With Final Budget	2020 Actual
REVENUES				
Taxes				
Sales and Use Taxes	$ 750,000	$ 915,998	$ 165,998	$ 738,201
Intergovernmental Revenues				
State Grants	-	-	-	112,296
Investment Earnings	2,500	624	(1,876)	6,785
TOTAL REVENUES	752,500	916,622	164,122	857,282
EXPENDITURES				
General Government				
Administrator/Manager	-	248	248	250
Capital Outlay				
Public Works Capital Outlay	70,000	65,982	4,018	1,140,435
Debt Service				
Principal	205,000	205,000	-	175,000
Interest	420,513	420,513	-	427,513
Total Debt Service	625,513	625,513	-	602,513
TOTAL EXPENDITURES	695,513	691,743	4,266	1,743,198
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ 56,987	224,879	$ 168,388	(885,916)
FUND BALANCE, BEGINNING		1,525,884		2,411,800
FUND BALANCE, ENDING		$ 1,750,763		$ 1,525,884

See accompanying Independent Auditors' Report.

OTHER SUPPLEMENTARY INFORMATION

CITY OF IDAHO SPRINGS, COLORADO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021
With Comparative Totals for December 31, 2020

	Capital Project	Special Rev		
	RAMP	Conservation Trust	Total	
	Fund	Fund	2021	2020
ASSETS AND DEFERRED OUTFLOWS				
ASSETS				
Current Assets				
Restricted Cash and Investments	$ 722,844	$ 81,554	$ 804,398	$ 812,128
LIABILITIES, DEFERRED INFLOWS AND NET POSITION				
FUND BALANCE				
Restricted Fund Balance	$ -	$ 81,554	$ 81,554	$ 70,438
Committed Fund Balance	722,844	-	722,844	741,690
TOTAL FUND BALANCE	$ 722,844	$ 81,554	$ 804,398	$ 812,128

See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	Capital Project	Special Rev		
	RAMP Fund	Conservation Trust Fund	Total 2021	Total 2020
REVENUES				
Intergovernmental Revenues	$ -	$ 11,101	$ 11,101	$ 9,418
Investment Earnings	254	15	269	3,177
TOTAL REVENUES	254	11,116	11,370	12,595
EXPENDITURES				
Current:				
Parks, Recreation and Other	-	-	-	-
Capital Outlay	19,100	-	19,100	54,028
TOTAL EXPENDITURES	19,100	-	19,100	54,028
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(18,846)	11,116	(7,730)	(41,433)
FUND BALANCE, BEGINNING	741,690	70,438	812,128	853,561
FUND BALANCE, ENDING	$ 722,844	$ 81,554	$ 804,398	$ 812,128

See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

BUDGETARY COMPARISON SCHEDULE
RAMP Fund
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			
	Original & Final Budget	Actual	Variance With Final Budget	2020 Actual
REVENUES				
Investment Earnings	$ 1,801	$ 254	$ (1,547)	$ 2,140
EXPENDITURES				
Capital Outlay				
Public Works Capital Outlay	50,000	19,100	30,900	54,028
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ (48,199)	(18,846)	$ 29,353	(51,888)
FUND BALANCE, BEGINNING		741,690		793,578
FUND BALANCE, ENDING		$ 722,844		$ 741,690

See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

BUDGETARY COMPARISON SCHEDULE
Sales Tax Improvement Fund
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			
	Original & Final Budget	Actual	Variance With Final Budget	2020 Actual
REVENUES				
Taxes				
Sales and Use Taxes	$ 785,000	$ 964,531	$ 179,531	$ 774,336
Intergovernmental Revenues				
State Grants	2,100,000	50,000	(2,050,000)	-
Charges for Services				
Parking Revenue	200,000	112,486	(87,514)	35,733
Investment Earnings	5,209	3,401	(1,808)	9,039
Other Revenues				
Sale of Capital Assets	5,000	-	(5,000)	-
TOTAL REVENUES	3,095,209	1,130,418	(1,964,791)	819,108
EXPENDITURES				
General Government				
Public Safety				
Public Works				
Capital Outlay				
General Government Capital Outlay	1,017,000	385,514	631,486	55,517
Public Safety Capital Outlay	500,000	222,112	277,888	213,453
Public Works Capital Outlay	150,000	220,058	(70,058)	84,040
Parks, Recreation and Other Capital Outlay	1,025,000	23,719	1,001,281	2,235
TOTAL EXPENDITURES	2,692,000	851,403	1,840,597	355,245
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	403,209	279,015	(124,194)	463,863
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(25,000)	-	(25,000)	-
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ 378,209	279,015	$ (149,194)	463,863
FUND BALANCE, BEGINNING		4,918,162		4,454,299
FUND BALANCE, ENDING		$ 5,197,177		$ 4,918,162

See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

BUDGETARY COMPARISON SCHEDULE
Conservation Trust Fund
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020
	Final Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental Revenues				
Conservation Trust Fund	$ 10,000	$ 11,101	$ 1,101	$ 9,418
Investment Earnings	1,303	15	(1,288)	1,037
TOTAL REVENUES	11,303	11,116	(187)	10,455
EXPENDITURES				
Capital Outlay				
Parks, Recreation and Other Capital Outlay	10,000	-	10,000	-
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ 1,303	11,116	$ 9,813	10,455
FUND BALANCE, BEGINNING		70,438		59,983
FUND BALANCE, ENDING		$ 81,554		$ 70,438

See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
Water Fund
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020
	Final Budget	Actual	Variance with Final Budget	Actual
Operating Revenues				
Utility Charges	$ 1,043,070	$ 1,186,841	$ 143,771	$ 1,072,845
Operating Expenses				
Collection, Transmission and Distribution	690,849	507,678	183,171	476,810
Other Capital Outlay	325,000	214,335	110,665	24,917
Total Expenditures	1,015,849	722,013	293,836	501,727
Operating Income (Loss)	27,221	464,828	437,607	571,118
Other Income (Expense)				
Intergovernmental Revenue	-	8,812	8,812	-
Investment Earnings	8,000	208	(7,792)	4,591
Other Revenue	-	1,369	1,369	198
Debt Service	(245,489)	(242,441)	3,048	(246,816)
Gain (Loss) on Sale of Assets	-	1,753	1,753	-
Total Other Income (Expense)	(237,489)	(230,299)	7,190	(242,027)
Net Income (Loss), Budget Basis	(210,268)	234,529	444,797	329,091
Contributed Capital				
Plant Investment Fees	20,000	22,589	2,589	56,278
Intergovernmental Revenue	6,000	-	(6,000)	4,445
Debt Proceeds	490,263	-	(490,263)	-
Other Capital Contributions	-	-	-	395,859
Total Contributed Capital	516,263	22,589	(493,674)	456,582
Change in Net Position (Budget Basis)	$ 305,995	257,118	$ (48,877)	785,673
Budget to GAAP Reconciliation				
Principal Paid		199,455		193,625
Depreciation Expense		(330,641)		(325,818)
Capital Outlay		84,301		21,251
Change in Net Position - GAAP Basis		210,233		674,731
Net Position, Beginning		5,379,989		4,705,258
Net Position, Ending		$ 5,590,222		$ 5,379,989

See accompanying Independent Auditors' Report.

CITY OF IDAHO SPRINGS, COLORADO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
Wastewater Fund
FOR THE YEAR ENDED DECEMBER 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020
	Final Budget	Actual	Variance with Final Budget	Actual
Operating Revenues				
Utility Charges	$ 866,219	$ 959,061	$ 92,842	$ 870,191
Operating Expenses				
Production and Treatment	668,234	555,723	112,511	587,740
Other Capital Outlay	3,051,500	1,043,565	2,007,935	4,633,121
Total Expenditures	3,719,734	1,599,288	2,120,446	5,220,861
Operating Income (Loss)	(2,853,515)	(640,227)	2,213,288	(4,350,670)
Other Income (Expense)				
Intergovernmental Revenue	-	244,342	244,342	-
Investment Earnings	6,000	151	(5,849)	4,484
Other Revenue	4,000	5,123	1,123	3,738
Debt Service	(126,405)	(140,562)	(14,157)	(87,427)
Gain (Loss) on Sale of Assets	-	1,753	1,753	-
Other Expense	-	-	-	(20,510)
Total Other Income (Expense)	(116,405)	110,807	227,212	(99,715)
Net Income (Loss) before Transfers	(2,969,920)	(529,420)	2,440,500	(4,450,385)
Contributed Capital				
Plant Investment Fees	20,000	-	(20,000)	44,596
Intergovernmental Revenue	4,000,000	-	(4,000,000)	2,006,096
Total Contributed Capital	4,020,000	-	(4,020,000)	2,050,692
Change in Net Position (Budget Basis)	$ 1,050,080	(529,420)	$ (1,579,500)	(2,399,693)
Budget to GAAP Reconciliation				
Principal Paid		119,009		70,877
Depreciation Expense		(390,497)		(286,765)
Capital Outlay		1,043,565		5,157,976
Change in Net Position - GAAP Basis		242,657		2,542,395
Net Position, Beginning		6,849,028		4,306,633
Net Position, Ending		$ 7,091,685		$ 6,849,028

See accompanying Independent Auditors' Report.

STATE COMPLIANCE

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

Financial Planning 02/01
Form # 350-050-36

LOCAL HIGHWAY FINANCE REPORT		City or County: Idaho Springs
		YEAR ENDING : December 2021
This Information is from the Records of the City of Idaho Springs	Prepared By: Phone:	Lorraine Trotter, Prof'l Mgmt Solutions 303-910-9197

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

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	
3. Other local imposts (from page 2)	929,407
4. Miscellaneous local receipts (from page 2)	146,999
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	1,076,407
B. Private Contributions	
C. Receipts from State government (from page 2)	94,122
D. Receipts from Federal Government (from page 2)	0
E. Total receipts (A.7 + B + C + D)	1,170,529

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	306,862
2. Maintenance:	265,110
3. Road and street services:	
a. Traffic control operations	75,140
b. Snow and ice removal	59,848
c. Other	
d. Total (a. through c.)	134,988
4. General administration & miscellaneous	42,988
5. Highway law enforcement and safety	420,580
6. Total (1 through 5)	1,170,528
B. Debt service on local obligations:	
1. Bonds:	
a. Interest & Costs of Issuance	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
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)	1,170,528

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)	0	0	0	0
1. Bonds (Refunding Portion)		0	0	
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	1,170,529	1,170,528	0	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): December 2021

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	0	a. Interest on investments	878
b. Other local imposts:		b. Traffic Fines & Penalities	64,772
1. Sales Taxes	915,998	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	0	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	13,409	g. Other Misc. Receipts Co. Rd & Bridge	81,349
6. Total (1. through 5.)	929,407	h. Other	
c. Total (a. + b.)	929,407	i. Total (a. through h.)	146,999
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user taxes	85,520	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	8,602	d. Federal Transit Admin	
d. Other (Specify) DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through e.)	8,602	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	94,122	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
(2). Capacity Improvements			
(3). System Preservation			0
(4). System Enhancement & Operation		306,862	306,862
(5). Total Construction (1) + (2) + (3) + (4)	0	306,862	306,862
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	306,862	306,862
			(Carry forward to page 1)

Notes and Comments:

To:	Mayor and City Council
CC:	City Administrator Andrew Marsh
From:	Jonathan Cain
Date:	August 8, 2022
Subject:	Staff Update
Attachments:	Rapidgrass Donor Letter 2022

Requests for Direction

1. Can the Rec District have a "VIP" paid parking area at the Ballfields during the Rapid Grass Event scheduled on August 20th? City Council must approve this request as the Ballfields are owned by the City and leased by the Rec District from the City.
2. The ISMA and Rec District have asked whether the City would be interested in helping to sponsor the Rapid Grass Event on August 20th. The Donor letter is attached to this staff report.

Updates

1. The Mayor, Andy and I met with Chris La May and Gheda Gayou from the Department of Local Affairs on August 2nd to discuss a potential grant application for new water and wastewater lines on Virginia Street & Virginia Canyon Road.
2. On July 28th, the Mayor and I attended the Mayors and Commissioners quarterly meeting.
3. On July 27th, the Mayor and I attended a board meeting of the Clear Creek Recreation District to discuss the Special Improvement District and upcoming project to construct a Skate Park in Idaho Springs.
4. On July 26th, I attended the meeting of the Idaho Springs Marketing Alliance
5. On July 26th, the City held the Kick of meeting with HDR for the upcoming Virginia Canyon & Virginia Street Projects.
6. On July 21rst, I attended the Region 10 Opioid Council Quarterly Meeting, where I was appointed to a two-year term as a voting "municipal member" of Clear Creek County.
7. I continue to attend CDOT Technical Team meetings for Interstate 70. We have been discussing project innovations that will make the project easier to complete, less cost prohibitive, and more friendly to the environment.
8. City Staff has been working with the Elks Lodge and the Idaho Springs Marketing Alliance (ISMA) to hold both the 9/11 memorial event and a "ski swap" full CODA event Downtown in September.
9. City Staff has been working to deploy the new Alerts System to the City; We will begin the final phase of testing soon and will role it out to Residents by the end of the summer.

Looking to support your local community?
Give back to our residents?
Support our recreation and school programs for children?

Look no further - we have the perfect opportunity for you!

We are excited to be giving back to Idaho Springs, and we need your help!

On behalf of the ISMA, we are excited to announce the 2nd annual Free Town Party giveback with Rapidgrass, August 20th. Last year we threw our 1st FREE Town Party Giveback with Rapidgrass, this event was a huge success with us raising over $10k for our community. As the business organization in Idaho Springs we are happy to organize the party for our community that thanks our residents for all that they experience in our packed summer months.

The free Town Party is just the start...

In addition to giving back to Idaho Springs, the Town Party is an amazing opportunity for us to raise funds for key local organizations. This year we will be raising money for CCMRD (Clear Creek Metropolitan Recreation District) & Carlson Elementary Parent Student Teach Association (PTSA).

Carlson Parent Teacher Student Association

Event sponsors and donors help Clear Creek School District to advance their mission to support the needs of the kids in our community. We will be accepting school supply donations at the event as well as donating 50% of the profits that are generated at Rapidgrass directly to the Carlson PTA to support the needs of the kids in our town.

Clear Creek Metropolitan Recreation District

As a joint fundraiser, the other 50% of profits will go to support the youth programs at CCMRD. CCMRD strives to provide top quality programming and recreational opportunities for our community, all at an affordable price. With dwindling tax revenues ($1.1 mil in 2016 vs $600,000 in 2022), they rely on the generosity of sponsors to reach their goals.

Sounds great! Count me in!

To fit any budget, we have several levels of sponsorship tiers (as described below).

- Headline Sponsor $5000 and up-
    - Banner (we make) - *only up for the event.*
    - Logo on all print material and press releases
    - Social media shoutouts
    - Announcements day of event

  - Banner on the CCMRD website
  - VIP Area -
    - 2 tickets to the VIP area, upfront shaded seats, fire pits, food and drink service
    - Meet & Greet with the bands
- Opener Sponsor $5000 to $1000
  - Banner, provided by you, *only up for the event*
  - Logo on print material and press releases
  - Social Media Shoutouts
  - Announcements day of event
- Just a Fan Sponsorship $1000 and under
  - Social media and website
  - Announcements day of event

Next Steps

If you are a "Headline" level donor, the deadline to commit and provide your business logo is July 15th .

Thank you

Thank you so much for your generous donation! We hope you will join us at the event. If you have any questions, please don't hesitate to reach out!

Many thanks,

Sadie Schultz

Chair of the ISMA (Idaho Springs Chamber of Commerce)

Samantha Dhyne

Director of Programming & Communication at CCMRD

Office of the Deputy City Clerk

To: Mayor and City Council
From: Wonder Martell, Deputy City Clerk
Date: August 8, 2022
Subject: Staff Report Regular Meeting

- ✓ Motion to approve the Intergovernmental Agreement for the 2022 General Election
- ✓ Safebuilt Building permit report
- ✓ Sales Tax numbers

INTERGOVERNMENTAL AGREEMENT
FOR 2022 GENERAL ELECTION

This agreement is between Clear Creek County for the benefit of the Clear Creek County Clerk and Recorder ("County" herein refers to the Clear Creek County Clerk and Recorder) and the City of Idaho Springs ("Political Subdivision").

1. Purpose. The County and the Political Subdivision agree to schedule a coordinated election on November 8, 2022. Such coordinated election may involve more than one political subdivision with overlapping boundaries, and the County shall serve as the coordinated election official for all political subdivisions involved in this election. This election shall be held under the provisions of Title One, Colorado Revised Statutes.

2. Legal Notices.

(a) The publication of legal notices concerning the Political Subdivision's election which are to be published before certification of the ballot content to the County shall be the responsibility of the Political Subdivision. A copy of the published legal notice shall be submitted for the County Clerk's records.

(b) Publication of legal notices concerning the coordinated election, if any, which are required to be published after certification of the ballot content to the County shall be the responsibility of the County.

3. Receiving and Processing of Petitions. The petition process for the Political Subdivision shall be entirely the responsibility of the Political Subdivision, and shall be done in compliance with applicable Colorado Statutes and municipal ordinances.

4. Ballot Content. In accordance with Colorado law, the ballot content must be certified to the County by the Political Subdivision, in its exact and final form, **no later than 4:30 PM, September 9, 2022**. Such information must be delivered in digital format, via e-mail or flash drive, to the County Clerk at 405 Argentine Street, Georgetown, Colorado.

5. Receiving of Written Comments. The process of receiving written comments and summarizing such comments, as required by Section 20, Article X, of the Colorado Constitution, shall solely be the responsibility of the Political Subdivision. The last day to file written comments concerning local ballot issues with the Political Subdivision in order to be included in the ballot issue notice is **by 12:00 pm, September 23, 2022** per CRS 1-7-901(4).

6. Preparation and Mailing of TABOR Notices for Ballot Issue Elections. If the County is required to coordinate the text for the ballot issue mailing for all participating Clear Creek County political subdivisions into one notice, the Political Subdivision shall provide to the County their information in digital format via e-mail or flash drive **by COB September 26, 2022**. If required, said ballot issue mailing shall be prepared and mailed by the County in accordance with Section 20, Article X, of the Colorado Constitution. Special Districts shall be responsible for mailing the TABOR notice to non-resident property owners.

7. Receipt of Petition Representative's Summary of Comments. Receipt of such summary shall be solely the responsibility of the Political Subdivision as covered by CRS 1-7-903.

8. Preparation for Coordinated Election. The County shall be responsible for preparing and printing the ballots for the coordinated election as well as printing of all other election materials necessary to hold a coordinated election.

9. Conduct of the Coordinated Election. The County shall be responsible for the conduct of the coordinated election as required by the provisions of Title One, Colorado Revised Statutes.

10. Mail Ballot/In-Person Voting. A ballot will be mailed to all active registered voters between October 17th and October 21st, 2022. The Voter Service and Polling Center (VSPC) will open at the County Clerk's office beginning October 24th from 8:30 am to 4:30 pm, and will remain open Monday through Friday through Election Day, November 8, 2022. Saturday hours will be 9:00 am to 1:00 pm on October 29th and November 5th, 2022. The Voter Service and

Polling Center will be open from 7:00 am to 7:00 pm on Election Day, November 8, 2022. The VSPC will accommodate those voters who need to get replacement mail ballots, change address or register to vote, or who need to use the accessible voting machines that will be available at this location.

11. Tabulation of Ballots. All processes relating to the tabulation of ballots shall be the responsibility of the County. An unofficial abstract of votes shall be provided to the Political Subdivision, upon completion of the counting of all ballots.

12. Canvass of Votes. The canvass of votes will be the responsibility of the County. Such canvass will be completed no later than November 30, 2022, and the official results of the canvass will be provided to all political subdivisions participating in the November 8, 2022 General Election.

13. Allocation of Cost of the Election. The County shall determine the cost allocation for each political subdivision participating in the coordinated election. The basic formula that will be used for calculating the proportional share of actual costs is: The number of registered voters in the Political Subdivision times the number of offices and questions specific to it, divided by the total registered voters in all participating political subdivisions times the total number of offices and questions for all participating political subdivisions, which will equal the percentage of the total costs for which each participating political subdivision is responsible. Total costs for the election will include ballots, TABOR Notices, postage, personnel used specifically for this election and required publications. Each participating political subdivision will be charged for only those services that apply to it. Anything that is specific to the Political Subdivision, such as TABOR notices for non-resident property owners, will be the Political Subdivision's responsibility. The Political Subdivision shall reimburse the County for such election costs allocated to the Political Subdivision. Such reimbursement shall be made to the County 30 days from receipt of billing from the County.

14. Indemnification. To the extent permitted by law, if permitted at all, the Political Subdivision agrees to indemnify, defend, and hold harmless the County from any and all loss, costs, demands, or actions, arising out of or related to any actions, errors, or commissions for the Political Subdivision in completing its responsibilities relating to the November 8, 2022 coordinated election. Nothing in this agreement shall be construed to be a waiver by the County or the Political Subdivision of the provisions of the Colorado Governmental Immunity Act, 24-10-101, et seq, CRS nor create any benefits for a person not a party to this agreement.

This agreement is executed by the parties as of the dates written below.

CLEAR CREEK COUNTY	CITY OF IDAHO SPRINGS
______________________________	______________________________
Brenda L. Corbett, County Clerk and Recorder	Chuck Harmon, Mayor
	ATTEST:
	______________________________
	Diane Breece, City Clerk
Date ______________________	Date ______________________

Jurisdiction Building Performance Report

IDSP - Idaho Springs

Date Range: 07/01/2022 - 07/31/2022

	Residential				Commercial			
	Residential New	Residential Alteration	Residential Miscellaneous	Residential One Stop	Commercial New	Commercial Alteration	Commercial Miscellaneous	Commercial One Stop
Inspection Activity								
Number of Inspections	1	0	0	0	0	11	0	0
Number Passed	1	0	0	0	0	4	0	0
Inspection Passed %	100.00 %	0.00 %	0.00 %	0.00 %	0.00 %	36.36 %	0.00 %	0.00 %
% Completed on Sched Date								
Permit Activity								
Applications Filed	0	5	0	0	0	0	0	0
Valuation - Applications	0.00	121,981.00	0.00	0.00	0.00	0.00	0.00	0.00
Permits Issued	0	4	0	0	0	1	0	0
Valuation - Issued	0.00	45,281.00	0.00	0.00	0.00	125,801.03	0.00	0.00
Avg wk days submit to issue	0	23	0	0	0	15	0	0
Total fees billed	0.00	2,680.44	0.00	0.00	0.00	200.00	0.00	0.00
Avg fees/permit (billed)	0.00	670.11	0.00	0.00	0.00	200.00	0.00	0.00
Total fees paid	0.00	5,161.53	0.00	0.00	0.00	200.00	0.00	0.00
Avg fees/permit (all fees)	0.00	1,290.38	0.00	0.00	0.00	200.00	0.00	0.00
Voided Permits								
Number of Voided permits	0	0	0	0	0	0	0	0
Plan Reviews - Submittals								
Initial Submittals Received	0	6	0	0	0	0	0	0
Resubmittals Received	1	5	0	0	0	1	0	0
Total Submittals Received	1	11	0	0	0	1	0	0
Approved Submittals	1	6	0	0	0	1	0	0
Avg Days In Review	7	5	0	0	0	3	0	0
Plan Reviews - Reviews								
Total Plan Reviews Completed	1	11	0	0	0	1	0	0
Total Plan Reviews Created	1	11	0	0	0	1	0	0
Total Approved Plan Reviews	1	7	0	0	0	1	0	0

	One Stop	Other	Engineering	Fire	Land Use	Misc	Planning	Public Works	Subdivision	Zoning	Total
Inspection Activity											
Number of Inspections	5	0	0	0	0	0	0	0	0	0	17
Number Passed	5	0	0	0	0	0	0	0	0	0	10
Inspection Passed %	100.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	58.82 %
% Completed on Sched Date											100.00 %
Permit Activity											
Applications Filed	2	0	0	0	0	0	0	0	0	0	7
Valuation - Applications	15,601.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,582.25
Permits Issued	2	0	0	0	0	0	0	0	0	0	7
Valuation - Issued	15,601.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186,683.28
Avg wk days submit to issue	0	0	0	0	0	0	0	0	0	0	15
Total fees billed	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,020.44
Avg fees/permit (billed)	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	431.49
Total fees paid	409.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,770.55
Avg fees/permit (all fees)	204.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	824.36
Voided Permits											
Number of Voided permits	0	0	0	0	0	0	0	0	0	0	0
Plan Reviews - Submittals											
Initial Submittals Received	0	0	0	0	0	0	0	0	0	0	6
Resubmittals Received	0	0	0	0	0	0	0	0	0	0	7
Total Submittals Received	0	0	0	0	0	0	0	0	0	0	13
Approved Submittals	0	0	0	0	0	0	0	0	0	0	8
Avg Days In Review	0	0	0	0	0	0	0	0	0	0	15
Plan Reviews - Reviews											
Total Plan Reviews Completed	0	0	0	0	0	0	0	0	0	0	13
Total Plan Reviews Created	0	0	0	0	0	0	0	0	0	0	13
Total Approved Plan Reviews	0	0	0	0	0	0	0	0	0	0	9

	2016	2017	2018	2019	2020	2021	2022	Mo. To Mo. Comparison	YTD Comparison	Current YTD Total	Previous YTD Total
Jan	$136,640.85	$154,218.54	$154,968.62	$166,830.68	$199,661.64	$209,633.95	$241,059.18	14.99%	14.99%	241,059.18	209,633.95
Feb	$182,564.35	$194,616.57	$201,422.32	$246,761.66	$258,309.27	$266,351.19	$300,210.35	12.71%	13.72%	541,269.53	475,985.14
Mar	$139,731.94	$200,236.03	$194,756.37	$222,532.49	$235,940.98	$266,501.90	$265,799.93	-0.26%	8.70%	807,069.46	742,487.04
April	$187,483.54	$177,395.43	$190,166.90	$207,177.31	$232,375.01	$243,676.11	$272,972.03	12.02%	9.52%	1,080,041.49	986,163.15
May	$182,398.01	$206,563.51	$223,907.92	$232,244.57	$186,300.12	$291,578.68	$310,036.11	6.33%	8.79%	1,390,077.60	1,277,741.83
June	$134,442.24	$159,819.04	$175,580.94	$178,261.23	$188,064.67	$248,167.82	$256,468.48	3.34%	7.91%	1,646,546.08	1,525,909.65
July	$181,631.58	$177,345.32	$184,601.78	$213,658.13	$176,240.37	$275,287.42	$280,922.87	2.05%	7.01%	1,927,468.95	1,801,197.07
August	$233,208.76	$248,756.18	$274,310.00	$285,678.54	$289,485.68	$364,020.44	$364,822.74	0.22%	5.87%	2,292,291.69	2,165,217.51
Sept	$261,915.78	$295,890.20	$351,932.41	$393,380.68	$301,704.63	$411,802.03		36.49%	-11.05%	2,292,291.69	2,577,019.54
Oct	$247,167.24	$266,861.70	$261,825.68	$308,276.28	$302,934.73	$346,174.64		14.27%	-21.58%	2,292,291.69	2,923,194.18
Nov	$237,656.99	$217,782.08	$253,207.80	$268,690.51	$311,044.04	$379,340.95		21.96%	-30.59%	2,292,291.69	3,302,535.13
Dec	$178,132.16	$176,952.97	$186,403.26	$228,281.95	$252,727.92	$294,442.00		16.51%	-36.27%	2,292,291.69	3,596,977.13
Total	$2,302,973.44	$2,476,437.57	$2,653,084.00	$2,951,774.03	$2,934,789.06	$3,596,977.13	$2,292,291.69				
Budget	1,970,000.00	2,344,592.00	2,536,932.00	2,581,078.00	3,002,445.00	3,002,445.00	3,800,000.00				
% of Bud	116.90%	105.62%	104.58%	114.36%	97.75%	119.80%	60.32%				

CITY OF IDAHO SPRINGS
1711 Miner Street
P.O. Box 907
Idaho Springs, CO 80452-0907
Telephone (303) 567-4421
FAX (303) 567-4955

Community Development Planner Communication

Document Date:	July 28, 2022
Meeting Date:	August 3, 2022
To:	Planning Commission Members
From:	Jerad Chipman, AICP, Community Development Planner
RE:	**Community Development Monthly Report**

The Community Development Planner has been working on the following recent, current, and upcoming projects.

Development applications and pre-applications:

- **Downtown Parking Update.** Staff focused on the hotel/motel licensing ordinance and intends to pursue the previously discussed downtown parking ordinance in the future.
- **Redevelopment of Block 57/Golddigger Field and the School Bus Maintenance Facility.** The Developer is in the process of finalizing plans and applying for building permits.
- **Habitat for Humanity.** Habitat is applying for the building permit.
- **1614 Wall St.** Staff is working with the property owner regarding a FDP submital.

Other Activities:

- **Jacob House.** Staff has been working with the owner of the Jacob House to finalize plans to relocated the structure to another parcel in the City.
- **Historic Preservation Review Commission.** The HPRC reviewed two COA requests. One at 1601 Colorado Blvd pertaining to signage and a fence, and one at 1434 Miner Street pertaining to a sign.
- **Variance Board.** Staff anticipates a one variance at the August meeting pertaining to signage at 1601 Colorado Blvd.
- **Inquiries.** Staff continues to respond to a variety of planning and zoning inquiries from the public.

To: Chuck Harmon, Mayor

City Council

From: Nate Buseck, Chief of Police

Date: August 04, 2022

Subject: City Council Report for August 8, 2022

Requests for Action: No Action Items

Calls for Service: Calls for service July 22, 2022 – August 04, 2022, = **208**

Meetings/Events:
Chief Buseck attended:
07/26/22- Idaho Springs Marketing Alliance Meeting
07/27/22- Records Dept and Sergeant Meeting
07/27/22- Advocates and Chief-handed out Human Trafficking Fliers to Motels
07/28/22- CACP-Faith and Blue Meeting
08/02/22- National Night Out (Empire)

Training:

Upcoming Training:
08/17/22 Two Sergeants, and Two Officers will attend Human Trafficking Course (Idaho Springs, CO)
09/19/22-09/23/22 Two Officers will attend Field Training Officer Course (Greely, CO)
10/10/22-10/11/22- Two Sergeants will attend Leadership for Front-Line Supervisors (Wheatridge, CO)
11/16/22 Three Officers will attend Constitutional Use of Force: Legal to Reasonable Force (Loveland, CO)

Code Enforcement: Nothing to Report currently

Staffing:

- **ISPD has one Patrol Vacancy, testing to fill 08/24/22.**
- **Kade Ishmael is currently attending Front Range Law Enforcement Academy**

Significant Incidents:

July 23, 2022, responded to the 2500 block of Miner Street on reports of a motor vehicle collision between a vehicle and a tree. When ISPD arrived on scene the driver of the vehicle had fled the scene. While investigating the scene, officers located a wallet of the alleged driver of the vehicle. The suspect was on parole and wearing an ankle monitor, which linked him to the scene of the accident. ISPD officers located the male driver in Empire, CO via his ankle monitor and issued him a summons for Reckless Driving, No Proof of Insurance, and Failure to Report to authorities.

July 28, 2022, ISPD responded to I-70 Westbound at the 241 on reports of a male driver unresponsive and blocking traffic. **See attached Press Release**

July 31, 2022, ISPD officer conducted a traffic stop in the 800 block of Colorado Blvd. While speaking to driver it was conveyed to the officer, the male had just been into a physical altercation with his wife in 400 block of Colorado Blvd. ISPD spoke with both parties of the altercation and determined there was probable cause to arrest the male for Criminal Mischief, Harassment, and Domestic Violence.

July 31,2022, ISPD was dispatched to the 300 block of Soda Creek on reports of a prior assault. A former employee had trespassed onto the property and when confronted by the staff the male attacked and assaulted the employee. A warrant for Assault in the 3rd degree, harassment, and 3rd Degree Criminal Trespass was issued for the suspect.

Idaho Springs Police Department
3000 Colorado Blvd. ★ Post Office Box 907
Idaho Springs, CO 80452
303-567-4291/303-567-1014 Fax
https://cityofidahosprings.colorado.gov/ISPD

ISPD Arrests Male on Multiple Driving Offenses, and Narcotic Charges

07/29/22

On July 28,2022, at approximately 12:35pm dispatch aired a motorist assist at mile marker 241.5 on I-70 Westbound. The vehicle had been reported to be partially blocking the traffic lane, and the driver was in and out of consciousness. When ISPD officers arrived on scene the driver had begun to wake up but was very disoriented and unsure of his surroundings. While investigating the incident it was learned that the male's driver's license was revoked for prior dui convictions. While speaking with the male driver ISPD officers could detect an odor of alcohol emitting form his person, as well as a tool commonly used for drug activity hanging from a necklace. While officers were towing the vehicle, they located multiple grams of cocaine in individual portion bags. The male driver 29-year-old Seve Arredondo of Breckenridge, CO was arrested and charged with DUI, Carless Driving, Driving Revoked, Unlawful Possession of Controlled Substance(felony), Unlawful possession with intent to distribute (felony), Possession of Drug Paraphernalia, and No Proof of Insurance.