

Ridgway Town Council  
Regular Meeting Agenda  
Wednesday, October 12, 2022

**Pursuant to the Town's Electronic Participation Policy, the meeting will be conducted both in person and via a virtual meeting portal. Members of the public may attend in person at the Community Center, located at 201 N. Railroad Street, Ridgway, Colorado 81432, or virtually using the meeting information below.**

**Join Zoom Meeting**

<https://us02web.zoom.us/j/83080000267?pwd=Q0ZIREpoYlh2dHdKQWpoV3dMejEwdz09>

Meeting ID: 830 8000 0267

Passcode: 308419

Dial by your location

+1 346 248 7799 US

+1 253 215 8782 US

**5:30 p.m.**

**ROLL CALL** Councilors Polly Enochs, Kevin Grambley, Beth Lakin, Terry Schuyler, JT Thomas, Mayor Pro Tem Russ Meyer and Mayor John Clark

**ADDITIONS & DELETIONS TO THE AGENDA**

**ADOPTION OF CONSENT CALENDAR** All matters listed under the consent calendar are considered to be routine by the Town Council and enacted by one motion. The Council has received and considered reports and recommendations prior to assigning consent calendar designations. Copies of the reports are on file in the Town Clerk's Office and are available to the public. There will be no separate discussion on these items. If discussion is requested, that item will be removed from the consent calendar and considered separately.

1. Minutes of the Regular Meeting of September 14, 2022.
2. Register of Demands for October 2022.
3. Renewal of restaurant liquor license for Land Ocean Restaurant.
4. Renewal of tavern liquor license for Ouray County Fairgrounds.

**PUBLIC COMMENTS** Established time for the public to address the Council regarding any item not otherwise listed on the agenda. Comments will be limited to 5 minutes per person.

**PUBLIC REQUESTS AND PRESENTATIONS** Public comments will be limited to 5 minutes per person; discussion of each item may be limited to 20 minutes.

5. Presentation of the 2021 Fiscal Year Audit and Financial Statements prepared by Blair and Associates, PC - Pete Blair.
6. Presentation from the Ridgway Fire Protection District pertaining to Ballot Issue 6A - Adam Johnson, RFPD Board Member.
7. Update from Ouray County Public Health Agency - Tanner Kingery, Public Health Director.
8. Presentation regarding County-wide Evacuation Plan - Glenn Boyd, Emergency Manager.

9. Presentation from the Ridgway Pickleball Club regarding dedicated pickleball courts - Jeanne Jambor.

**PUBLIC HEARINGS** Public comments will be limited to 5 minutes per person; overall discussion of each item may be limited to 20 minutes.

10. **Application:** Final Plat; **Location:** Town of Ridgway, Block 20, Lots 16-18; **Address:** 377 N. Laura St.; **Zone:** Historic Residential (HR); **Applicant:** Beth Lakin; **Owner:** Beth Lakin - Town Planner.

**POLICY MATTERS** Public comments will be limited to 5 minutes per person; overall discussion of each item may be limited to 20 minutes.

11. Discussion and direction regarding the furnishing of the Space to Create Community Room - Community Initiatives Facilitator.
12. Presentation of the Draft 2023 Fiscal Year Budget - Town Clerk/Treasurer.

**WRITTEN AND VERBAL REPORTS** Written reports may be provided for informational purposes prior to the meeting updating Council on various matters that may or may not warrant discussion and action.

13. Letter from Mayor Clark regarding appointment to the Planning Commission.
14. Town Manager's Report.

**EXECUTIVE SESSION** The Town Council will enter into a closed session pursuant to Colorado Revised Statutes 24-6-402(4)(b) for the purpose of receiving legal advice regarding the possible condemnation of 539 Marion Overlook, Ridgway, CO 81432.

**COUNCIL COMMITTEE REPORTS** Informational verbal reports from Councilors pertaining to the following committees, commissions and organizations:

Committees & Commissions:

Ridgway Planning Commission - Councilor Meyer and Mayor Clark  
Ridgway Parks, Trails & Open Space Committee - Councilor Enochs  
Ridgway Creative District Creative Advocacy Team - Councilor Grambley  
Ridgway Sustainability Advisory Board - Councilor Thomas; alternate - Councilor Schuyler  
Ridgway Scholarship Committee - Councilor Lakin and Mayor Clark

Board Appointments:

Ouray County Weed Board - Councilor Lakin; alternate - Town Engineer  
Ouray County Joint Planning Board - Councilor Meyer, citizens Rod Fitzhugh & Tom McKenney; alternate - Councilor Schuyler  
Sneffels Energy Board - Councilor Thomas and Town Manager; alternate - Mayor Clark  
Region 10 Board - Mayor Clark  
WestCO Dispatch Board - Town Marshal; alternate - Town Manager  
Gunnison Valley Transportation Planning Region - Town Manager  
Ouray County Transit Committee - Town Manager  
Ouray County Water Users Association - Councilor Meyer; alternate Councilor Thomas  
Water and Land Committee for the Uncompahgre Valley - Councilor Meyer; alternate - Town Manager

Colorado Communities for Climate Action - Councilor Lakin; alternate - Town Manager  
Colorado Municipal League Policy Committee - Town Manager

Liaisons:

Chamber of Commerce - Councilmember Lakin  
Communities That Care Coalition - Mayor Clark  
Ouray County Fairgrounds - Councilor Schuyler

**ADJOURNMENT**

Deadline for agenda items for next regular meeting, Wednesday, November 2, 2022 at 4:00 p.m.,  
Town Clerk's Office, 201 N. Railroad Street, Ridgway, Colorado.

# Consent Agenda



RIDGWAY TOWN COUNCIL  
MINUTES OF REGULAR MEETING  
SEPTEMBER 14, 2022

CALL TO ORDER

The meeting was held both in person and via a virtual meeting portal, Zoom Meeting, pursuant to the Town's Electronic Participation Policy.

The Mayor called the meeting to order at 5:30 p.m. In attendance Councilors Enochs, Grambley, Lakin, Mayor Pro Tem Meyer and Mayor Clark. Councilors Schuyler and Thomas were absent.

CONSENT AGENDA

1. Minutes of the Regular Meeting of August 10, 2022.
2. Minutes of the Special Meeting of September 7, 2022.
- 3.. Register of Demands for September 2022.
4. Remove employee Debra Overton from probational status and move to permanent employment status.
5. Renewal of restaurant liquor license for Panny's Pizza.
6. Renewal of tavern liquor license for The Sherbino Theater.
7. Use of street right-of-ways around secondary school and Weaver Park for Ridgway Secondary School Cross Country Program 5K fundraiser, October 8<sup>th</sup>, 8:00 to 9:00 am.

ACTION:

It was moved by Mayor Pro Tem Meyer, seconded by Councilor Enochs and unanimously carried by a roll call vote to approve the consent agenda.

PUBLIC REQUESTS AND PRESENTATIONS

8. Invitation to community education event on tobacco use, nicotine and vaping

Carolyn Dresler MD, presented an upcoming free event to address detrimental health effects from the use of tobacco, nicotine and vaping. The two day event will be open to all ages on Friday and youth only on Saturday. She reported the "Western Slope has the highest use of electric cigarettes in all the country", and invited the Council to attend the event to become educated on the prevention and consequences of tobacco use.

9. Presentation from Uncompahgre Watershed Partnership

Letter dated 9-2-22 from Tanya Ishikawa, Communications Director with the Uncompahgre Watershed Partnership (UWP) presenting projects and initiatives, and submitting a request for funding in 2023.

Dennis Murphy, Board President of the UWP, addressed the Council and presented an update on the organizations restoration project at a mine site in Governor Basin. The Mayor

noted the funding request will be addressed by the Council next month during budget discussions.

10. Presentation from EcoAction Partners regarding programs, projects and initiatives

Report dated September 2022, entitled Ridgway Program Updates and 2023 Funding Request from Emma Gerona, Executive Director with EcoAction Partners.

Ms. Gerona and Kim Wheels addressed the Council and presented the “missions across the region” for EcoAction Partners and Sneffels Energy Board, along with upcoming events; community composting; and partnership with San Miquel Power Association.

There were questions from the Council. The Mayor noted the request for funding will be addressed during budget meetings in the upcoming weeks.

11. Presentation of 2022 Annual Report from San Miguel Power Association

Alex Shelley, Communications Executive with San Miguel Power Association, presented slides related to the annual update to “provide reliable and clean energy” to members. The topics covered included rebate programs; net metering updates; the green fund; all electric housing projects; power supply mix; community solar partnering in microgrid project; electrical reliability project and new rate structure exploration.

There were questions from the Council, and from Dana Ivers speaking from the audience.

12. Proclamation declaring September 2022 as National Suicide Prevention Awareness and Recovery Month

The Mayor presented a proclamation from Tri-County Health Network declaring September as National Suicide Prevention Awareness Month.

ACTION:

Moved by Councilor Enochs, with a second by Mayor Pro Tem Meyer to adopt the proclamation declaring September 2022 as National Suicide Prevention Awareness and Recovery Month. The motion carried unanimously.

PUBLIC HEARINGS

13. Transfer ownership of Chipeta Sun Lodge Hotel/Restaurant Liquor License

Staff Report dated 8-18-22 from the Town Clerk presenting a request to transfer the hotel/restaurant liquor license for the Chipeta Sun Lodge.

The Town Clerk reported the application for transfer of the Chipeta Sun Lodge Hotel/Restaurant Liquor License from Chipeta Sun Lodge LLLP, members Patsy and Jack Young to applicant and new owner Chipeta Lodge LLC, owned by Mezrah Acquisition LLC, sole member Todd M. Mezrah includes an Optional Premises to serve to other areas on the property, outside of the restaurant. She explained state liquor law allows the transferee to request issuance of a temporary permit from the local jurisdiction to continue to conduct business and sell alcohol under the existing license until transfer approval is issued by the state licensing authority.

ACTION:

Mayor Pro Tem Meyer moved to approve the application for transfer of Hotel/Restaurant Liquor License for Chipeta Sun Lodge, to Chipeta Lodge LLC, owned by Mezrah Acquisition, sole member Todd M. Mezrah, seconded by Councilor Lakin, the motion unanimously carried.

POLICY MATTERS

14. Presentation of weed management activities on Town owned properties

Julie Kolb Manager of Ouray County Vegetation Management presented a report dated September 2022, and reviewed the document with the Council. She noted reasons for treating invasive weeds is to combat the altering of nesting and foraging for wildlife, increase productivity of agricultural and wild lands and reduce biodiversity. She addressed the use of horticultural vinegar for weed management, and noted only a herbicide will penetrate the root systems of the noxious weeds; and reported all eleven invasive species were treated with application of a herbicide classified in the 'Caution Category'. Areas treated between May 5<sup>th</sup> and August 22<sup>nd</sup> were South Amelia Street for Leafy Spurge; the Happy Hollow Intake on County Road 5 for Leafy Spurge; Rollans Park for Canada Thistle, Mullein, Spotted and Diffused Knap Weeds and Chinese Clematis; south side of Athletic Park for Canada Thistle, Hounds Tongue, Spotted Knapweed, Leafy Spurge, Kochia and Burdock; Town Public Works Yard for Spotted Knapweed, Burdock, Canada Thistle, Horary Cress, Kochia, Mullein and Musk; and the BMX Track for Hoary Cress and Russian Knapweed.

Ms. Kolb reported on all sites Leafy Spurge showed a minimum of 70% kill, and was not found after the initial treatment at the Happy Hollow intake. Spotted Knapweed showed an approximate kill rate of 50%. She stated the area to the south of the Athletic Park is "three acres filled with noxious weeds" and "I got about fifty percent of it", the area will need additional treatment in 2023.

15. Presentation of updated Ridgway Visitor Center & Heritage Park Master Plan

Community Initiatives Facilitator Tera Wick presented the updated Master Plan for the Visitor Center and Heritage Park developed by DHM Design Group. The document includes the purpose of the project; site base map; master site design; final site plan; native plant types; phasing and prioritizing; signage; use of railroad ties for aesthetic design; play features, site furnishings and planting elements; cost estimates and funding options. She noted the committee "ideally would like to start construction in 2025".

ACTION:

Mayor Pro Tem Meyer moved, with a second by Councilor Grambley to approve the updated Ridgway Visitor Center and Heritage Park Master Plan, the motion carried unanimously.

16. Requests from the Preserve PUD development team

Staff Report from the Town Manager dated 9-1-22 presenting requests from the development team for the Preserve PUD.

Manager Neill explained the Preserve PUD Preliminary Plat was approved on 3-14-18 and subsequently extended 3-20-20 and 1-12-22. Conditions 10, 11 and 13 of the Preliminary Plat require approval from the Ouray County Board of County Commissioners and the applicants approached the Commission in June of this year. The Commission considered access approval for the south end of the subdivision which is located outside of the Town

boundary; the dedication of County Road 23 from Preserve Drive to the Town boundary; dedication of an easement for Preserve Drive and recreation path easement on the Dalwhinnie property; and process for County approval of the paved road design from the south end of Preserve Drive to the Town boundary. He reported the Commission stated the Town should annex the Dalwhinnie Property and County Road 23 “so the County does not need to be involved”. If annexation is unsupported by the Town, the Commission indicated it may consider a “universal, three party right-of-way easement with Dalwhinnie, Ouray County and the Town” to provide a right-of-way easement to the Town for County Road 23 from the south side of Preserve Drive to the Town boundary; public right-of-way easement for Preserve Drive and the recreation path on Dalwhinnie property; easement to the Town for the relocated lift station and associated sewer line utilities; require Town oversight of all County Road 23 improvements and Town acceptance of County Road 23 maintenance.

The Town Manager asked the Council if annexation or a right-of-way easement agreement is the preferred option to address the County’s responses; and reported the applicant is requesting the Town consider relocation of the lift station to Dalwhinnie property, outside of Town boundaries, to meet new Colorado Department of Public Health setbacks. He stated staff remains unsupportive of the annexation option, and has concerns with the lift station being located outside of the Town boundary, as it would not conform to the Town’s standard specifications for a sewer system.

Chris Hawkins with Alpine Planning stated the Preserve PUD development team agrees with the staff regarding the annexation request, and asked Council to discuss the options.

There were question from Council to staff. Consensus of the Council was to direct staff to research annexation options and report back at the next regular meeting.

17. Resolution No. 22-08 Amending the Town of Ridgway Standard Specification and Typical Drawings for Infrastructure Construction

The Town Manager presented a resolution of documents prepared by the Town Engineer updating standard specification and typical drawings for construction of infrastructure.

ACTION:

It was moved by Mayor Pro Tem Meyer to approve Resolution No. 22-08, Amending the Town of Ridgway Standard Specification and Typical Drawings for Infrastructure Construction. Councilmember Grambley seconded and the motion carried unanimously.

18. Employment agreement for municipal court judge services with Lane Thomasson

The Town Attorney presented a proposed employment agreement with Lane Thomasson to serve as the Ridgway Municipal Court Judge, as part of duties serving as the Ouray County Court Judge in the 7<sup>th</sup> Judicial District.

ACTION:

Mayor Pro Tem Meyer moved to approve the employment agreement for municipal court judge services with Lane Thomasson. Councilmember Enochs seconded the motion which carried unanimously on a roll call vote.

19. Compensation adjustment for Town Manager

Mayor Clark reported at a special meeting on September 7<sup>th</sup> the Council entered into an executive session to present a performance evaluation to the Town Manager. As part of the meeting Council discussed a compensation adjustment, and agreed to move the Manager to Step 2 in the Town of Ridgway Step Salary Structure, at an annual salary of \$120,347 and also to pay retroactively to January 1<sup>st</sup>.

**ACTION:**

Moved by Councilor Lakin to place the Town Manager at Step 2 of the Town Manager pay schedule and pay retroactively to January 1, 2022. Councilor Grambley seconded the motion, and on a call for the vote the motion carried unanimously.

**MISCELLANEOUS REPORTS**

Manager Neill highlighted some items in the monthly staff report. Councilmember Enochs reported on the Parks Committee; and the Town Manager on the first meeting of the Sustainability Advisory Board.

**EXECUTIVE SESSION**

The Town Attorney suggested the Council enter into a closed session pursuant to CRS 24-6-402(4)(b) for the purpose of receiving legal advice regarding the possible condemnation of 539 Marion Overlook, Ridgway, CO 81432.

**ACTION:**

Councilmember Lakin moved to enter into closed session pursuant to CRS 24-6-402(4)(b) for the purpose of receiving legal advice regarding the possible condemnation of 539 Marion Overlook. Councilmember Enochs seconded and motion carried unanimously.

The Council entered into closed session with the Town Attorney, Town Manager and Town Clerk at 8:40 p.m.

The Council reconvened into open session at 9:00 p.m.

**ADJOURNMENT**

The meeting adjourned at 9:00 p.m.

Respectfully Submitted,

Pam Kraft, MMC  
Town Clerk

**Town of Ridgway**  
**Register of Demands**  
**October 2022**

Name	Memo	Account	Paid Amount
<b>San Juan Gardens, Inc</b>		<b>Alpine-Operating Account</b>	
	tree replacements	666GO2 · Right-of-Way Landscaping	-1,415.00
TOTAL			-1,415.00
<b>Montrose Water Factory, LLC</b>		<b>Alpine-Operating Account</b>	
		632GO2 · Supplies & Materials	-11.07
		732POO · Supplies & Materials	-11.06
		932SOO · Supplies & Materials	-11.06
		932WOO · Supplies & Materials	-11.06
TOTAL			-44.25
<b>San Miguel Power Assoc, Inc.</b>		<b>Alpine-Operating Account</b>	
	8/23/22-9/20/22	542GOO · Utilities	-62.10
	8/23/22-9/20/22	783PO1 · Broadband Station	-154.23
	8/23/22-9/20/22	638GO2 · Street Lighting	-330.44
	8/23/22-9/20/22	642GO2 · Utilities	-40.61
	8/23/22-9/20/22	742POO · Utilities	-359.18
	8/23/22-9/20/22	742PO1 · Utilities - c cntr/t hall	-62.10
	8/23/22-9/20/22	842GO3 · Utilities	-62.11
	8/23/22-9/20/22	942SOO · Utilities	-3,691.45
	8/23/22-9/20/22	942WOO · Utilities	-821.03
TOTAL			-5,583.25
<b>Fastenal</b>		<b>Alpine-Operating Account</b>	
	dissolved oxygen cables	931SOO · Maintenance & Repairs	-998.95
TOTAL			-998.95
<b>City of Grand Junction</b>		<b>Alpine-Operating Account</b>	
		918SOO · Testing & Permits - sewer	-522.00
TOTAL			-522.00

**Town of Ridgway**  
**Register of Demands**  
October 2022

<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
<b>SGS Accutest Inc</b>		<b>Alpine-Operating Account</b>	
		990WOO · Testing - water	-103.06
TOTAL			-103.06
<b>Mesa County HDR Laboratory</b>		<b>Alpine-Operating Account</b>	
		990WOO · Testing - water	-20.00
TOTAL			-20.00
<b>Shums Coda Associates</b>		<b>Alpine-Operating Account</b>	
	plan review - Old Firehouse	514GOO · Consulting Services	-135.00
TOTAL			-135.00
<b>Western Paper Distributors</b>		<b>Alpine-Operating Account</b>	
		732PO1 · Supplies - c cntr/t hall	-193.52
TOTAL			-193.52
<b>Hartman Brothers Inc</b>		<b>Alpine-Operating Account</b>	
		661GO2 · Vehicle & Equip Maint & Repair	-1.53
		961SOO · Vehicle & Equip Maint & Repair	-1.52
		961WOO · Vehicle & Equip Maint & Repair	-1.53
TOTAL			-4.58
<b>Ouray County Weed Department</b>		<b>Alpine-Operating Account</b>	
		769POO · Weed Control	-744.79
		987SOO · Weed Control	-744.78
		987WOO · Weed Control	-744.78
TOTAL			-2,234.35

**Town of Ridgway**  
**Register of Demands**  
October 2022

Name	Memo	Account	Paid Amount
<b>Bruin Waste Management</b>		<b>Alpine-Operating Account</b>	
	second pick-up - Sept 2022	742PO1 · Utilities - c cntr/t hall	-270.22
TOTAL			-270.22
<b>Bruin Waste Management</b>		<b>Alpine-Operating Account</b>	
	Sept 2022	516GOO · Refuse Collection Franchise	-15,371.95
TOTAL			-15,371.95
<b>United States Postal Service</b>		<b>Alpine-Operating Account</b>	
	Sept 2022 billing	951WOO · Postage - water	-120.75
	Sept 2022 billing	951SOO · Postage - sewer	-120.74
TOTAL			-241.49
<b>Verizon Wireless</b>		<b>Alpine-Operating Account</b>	
		741POO · Telephone	-61.01
		943SOO · Telephone	-65.39
		943WOO · Telephone	-112.79
		843GO3 · Telephone	-210.22
		543GOO · Telephone	-91.34
		643GO2 · Telephone	-61.00
		552GOO · GIS Mapping - admin	-10.01
		952SOO · GIS Mapping - sewer	-10.00
		952WOO · GIS Mapping - water	-50.01
		830GO3 · Computer	-160.04
TOTAL			-831.81
<b>The Paper Clip LLC</b>		<b>Alpine-Operating Account</b>	
		541GOO · Office Supplies	-42.93
		941WOO · Office Supplies	-42.93
		941SOO · Office Supplies	-42.92
		841GO3 · Office Supplies	-42.92
		941WOO · Office Supplies	-17.30
		941SOO · Office Supplies	-17.30
		541GOO · Office Supplies	-39.87
		941WOO · Office Supplies	-39.87
		941SOO · Office Supplies	-39.88



**Town of Ridgway**  
**Register of Demands**  
October 2022

Name	Memo	Account	Paid Amount
		541GOO · Office Supplies	-68.25
		841GO3 · Office Supplies	-14.76
		941WOO · Office Supplies	-29.06
		941SOO · Office Supplies	-29.06
TOTAL			-467.05
<b>Ouray County Road &amp; Bridge</b>		<b>Alpine-Operating Account</b>	
	8/24/22-9/22/22	660GO2 · Gas & Oil	-337.25
	8/24/22-9/22/22	760POO · Gas & Oil	-529.38
	8/24/22-9/22/22	960WOO · Gas & Oil	-346.48
	8/24/22-9/22/22	960SOO · Gas & Oil	-297.41
	8/24/22-9/22/22	860GO3 · Gas & Oil	-1,004.48
TOTAL			-2,515.00
<b>UMB Bank, N.A.</b>		<b>Alpine-Operating Account</b>	
	interest	591GOO · RAMP Bond	-12,823.50
		591GOO · RAMP Bond	-95,000.00
TOTAL			-107,823.50
<b>Sunset Automotive</b>		<b>Alpine-Operating Account</b>	
	fuel cap - F350	961WOO · Vehicle & Equip Maint & Repair	-10.15
	fuel cap - F350	661GO2 · Vehicle & Equip Maint & Repair	-10.14
TOTAL			-20.29
<b>Fall Line Construction, LLC</b>		<b>Alpine-Operating Account</b>	
	line repair - 725 Sabeta	931WOO · Maintenance & Repairs	-465.00
TOTAL			-465.00
<b>Miracle Recreation Equipment</b>		<b>Alpine-Operating Account</b>	
	parts - Hartwell playground	731POO · Maintenance & Repairs	-458.23
TOTAL			-458.23

**Town of Ridgway**  
**Register of Demands**  
October 2022

Name	Memo	Account	Paid Amount
<b>Pureline Treatment Systems</b>		<b>Alpine-Operating Account</b>	
	Oct 2022	989WOO · Plant Expenses - water	-1,650.00
	purecide - plant	932WOO · Supplies & Materials	-1,481.17
TOTAL			-3,131.17
<b>Black Hills Energy-Broadband</b>		<b>Alpine-Operating Account</b>	
		783PO1 · Broadband Station	-14.64
TOTAL			-14.64
<b>Black Hills Energy-Town Hall</b>		<b>Alpine-Operating Account</b>	
		742PO1 · Utilities - c cntr/t hall	-18.30
		842GO3 · Utilities	-18.30
		542GOO · Utilities	-18.30
TOTAL			-54.90
<b>Black Hills Energy-Lift Station</b>		<b>Alpine-Operating Account</b>	
		942SOO · Utilities	-27.27
TOTAL			-27.27
<b>Black Hills Energy-PW Building</b>		<b>Alpine-Operating Account</b>	
		742POO · Utilities	-7.45
		642GO2 · Utilities	-7.44
		942SOO · Utilities	-7.44
		942WOO · Utilities	-7.44
TOTAL			-29.77
<b>City of Delta</b>		<b>Alpine-Operating Account</b>	
		918SOO · Testing & Permits - sewer	-40.00
TOTAL			-40.00

**Town of Ridgway**  
**Register of Demands**  
October 2022

Name	Memo	Account	Paid Amount
<b>Honnen Equipment Company</b>		<b>Alpine-Operating Account</b>	
	fuel pump (2 of 2) - JD backhoe	961WOO · Vehicle & Equip Maint & Repair	-2,545.60
TOTAL			-2,545.60
<b>UNCC</b>		<b>Alpine-Operating Account</b>	
		915WOO · Dues & memberships	-48.75
		915SOO · Dues & Memberships	-48.75
TOTAL			-97.50
<b>Valvoline Instant Oil Change</b>		<b>Alpine-Operating Account</b>	
	oil - 2013 Explorer	860GO3 · Gas & Oil	-67.12
TOTAL			-67.12
<b>Consolidated Electrical Distrib...</b>		<b>Alpine-Operating Account</b>	
	LED bulbs (2)	638GO2 · Street Lighting	-86.68
TOTAL			-86.68
<b>Pro Velocity</b>		<b>Alpine-Operating Account</b>	
	server backup device	530GOO · Computer	-743.75
	server backup device	830GO3 · Computer	-743.75
	server backup device	930WOO · Computer	-743.75
	server backup device	930SOO · Computer	-743.75
	Oct 2022	556GOO · IT Services	-624.67
	Oct 2022	615GO2 · IT Services	-624.67
	Oct 2022	729POO · IT	-624.67
	Oct 2022	820GO3 · IT Services	-684.67
	Oct 2022	917WOO · IT Services	-599.16
	Oct 2022	917SOO · IT Services	-594.16
	Oct 2022	530GOO · Computer	-58.00
	Oct 2022	630GO2 · Computer	-58.00
	Oct 2022	730POO · Computer	-58.00
	Oct 2022	830GO3 · Computer	-58.00

**Town of Ridgway**  
**Register of Demands**  
**October 2022**

<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	Oct 2022	930WOO · Computer	-58.00
	Oct 2022	930SOO · Computer	-58.00
TOTAL			-7,075.00
<b>Black Hills Energy-PW Office</b>		<b>Alpine-Operating Account</b>	
		642GO2 · Utilities	-12.02
		942SOO · Utilities	-12.02
		942WOO · Utilities	-12.01
TOTAL			-36.05
<b>Black Hills Energy-Hartwell Park</b>		<b>Alpine-Operating Account</b>	
		742POO · Utilities	-39.83
TOTAL			-39.83
<b>Heidi Grows Up LLC</b>		<b>Alpine-Operating Account</b>	
		666GO2 · Right-of-Way Landscaping	-3,000.00
TOTAL			-3,000.00

## AGENDA ITEM #5

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**Town of Ridgway**

Financial Statements  
and  
Report of Independent Auditor

December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Town Council  
Town of Ridgway, Colorado

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ridgway, Colorado, (the Town) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town of Ridgway, Colorado's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ridgway, Colorado, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

**Certified Public Accountants**



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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Schedule of Activity-Net Position and Schedule of Contributions to Pension Plan on pages 3 through 10 and 36 through 40, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Ridgway, Colorado's basic financial statements. The individual nonmajor fund financial statements and Local Highway Finance Report 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 individual nonmajor fund financial statements and Local Highway Finance Report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Blair and Associates, P.C.*

Cedaredge, Colorado  
August 11, 2022

**TOWN OF RIDGWAY**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended December 31, 2021**

As management of the Town of Ridgway (the "Town"), we offer readers of the Town's basic financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information provided in the financial statements.

**FINANCIAL HIGHLIGHTS**

- The Town's assets exceeded its liabilities by \$ 16,211,669 (i.e. net position) as of December 31, 2021, an increase of \$ 1,557,566 in comparison to the prior year.
- Governmental funds reported combined ending fund balances of \$ 3,048,888 an increase of \$ 919,955 in comparison with the prior year.
- The Town's fund balance for the General Fund was \$3,011,811, increase of \$ 851,259 in comparison to the prior year.
- Total long-term liabilities decreased by \$ 132,028 during the 2021 fiscal year with no new debt issued.
- General property tax, sales tax, and other tax totaled \$ 2,474,559 or 87% of general revenues.

**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**Government-wide Financial Statements**

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

The statement of net position presents information on all the Town's assets, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

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

The government-wide financial statements distinguish functions of the Town 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 Town include general government administration, police, public works, and community center. The Business-type Activities of the Town include the following utilities: water and sewer funds.

### ***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. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The Town's funds can be divided into three categories: Governmental Funds, Proprietary Funds and Fiduciary Funds.

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

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 activities in the 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 short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains two major government funds, the General Fund and the Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund.

***Proprietary Funds*** – The Town maintains one type of proprietary fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses a separate enterprise fund to account for each of its utility funds: Water and Sewer Fund.

***Fiduciary Funds*** – The Town maintains one type of fiduciary fund, the Ridgway General Improvement District #1.

### ***Notes to Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

### ***Net Position***

As noted previously, net position may serve over time as a useful indicator of the Town's financial position. For the year ended December 31, 2021, the Town's combined assets exceeded liabilities by \$ 16,211,669. Of this amount, \$ 5,260,304 is unrestricted and available to meet the Town's ongoing financial obligations.

By far the largest portion of net position is the investment in capital assets (net of related debt) of \$ 10,851,515 (67% of net position). This amount reflects the investment in all capital assets (e.g. infrastructure, land, buildings, and equipment) less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities.

The following table summarizes the Town's governmental and business-type net position for 2020 and 2021:

	Governmental Activities		Business Type Activities		Totals	
	2020	2021	2020	2021	2020	2021
Assets						
Current and other assets	\$ 2,542,069	\$ 3,463,346	\$ 1,920,503	\$ 2,488,975	\$ 4,462,572	\$ 5,952,321
Capital assets	7,721,254	7,683,061	4,823,069	4,805,401	12,544,323	12,488,462
Total assets	<u>\$ 10,263,323</u>	<u>\$ 11,146,407</u>	<u>\$ 6,743,572</u>	<u>\$ 7,294,376</u>	<u>\$ 17,006,895</u>	<u>\$ 18,440,783</u>
Current liabilities	\$ 178,424	\$ 160,958	\$ 101,487	\$ 109,495	\$ 279,911	\$ 270,453
Non-current liabilities						
Compensated absences	111,223	117,233	-	-	111,223	117,233
Bond and loans payables	830,000	735,000	806,947	757,928	1,636,947	1,492,928
Total liabilities	<u>1,119,647</u>	<u>1,013,191</u>	<u>908,434</u>	<u>867,423</u>	<u>2,028,081</u>	<u>1,880,614</u>
Deferred inflow of resources						
Deferred property taxes	<u>324,712</u>	<u>348,500</u>	<u>-</u>	<u>-</u>	<u>324,712</u>	<u>348,500</u>
Net position						
Investment in capital assets, net of related debt	6,801,254	6,853,061	3,958,756	3,998,454	10,760,010	10,851,515
Restricted	91,652	99,850	-	-	91,652	99,850
Unrestricted	1,926,058	2,831,805	1,876,382	2,428,499	3,802,440	5,260,304
Total net assets	<u>\$ 8,818,964</u>	<u>\$ 9,784,716</u>	<u>\$ 5,835,138</u>	<u>\$ 6,426,953</u>	<u>\$ 14,654,102</u>	<u>\$ 16,211,669</u>

An additional portion of net position, \$ 99,850, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$ 5,260,304 (32% of net position), may be used to meet the government's ongoing obligations to citizens and creditors.

## Change in Net Position

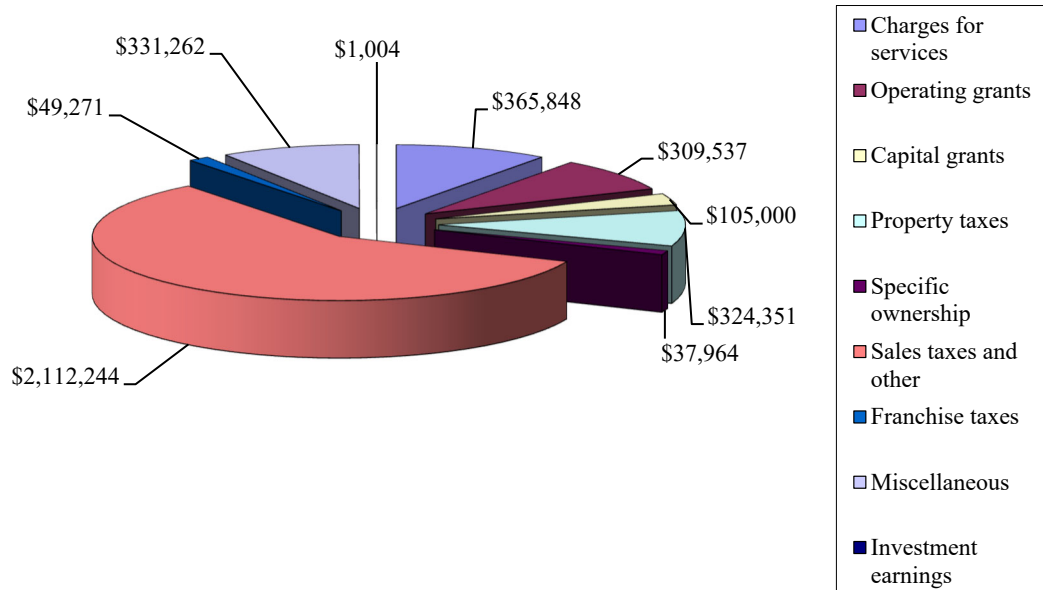
Governmental and business-type activities increased the Town's net position by \$ 1,557,566 in 2021.

	Governmental Activities		Business Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Revenues						
Program revenues						
Charges for services	\$ 310,131	\$ 365,848	\$ 1,176,018	\$ 1,077,685	\$ 1,486,149	\$ 1,443,533
Operating grants	282,397	309,537	-	-	282,397	309,537
Capital grants	194,519	105,000	105,830	267,800	300,349	372,800
General revenues						
Property taxes	324,076	324,351	-	-	324,076	324,351
Specific ownership	38,742	37,964	-	-	38,742	37,964
Sales taxes and other	1,721,268	2,112,244	-	-	1,721,268	2,112,244
Franchise taxes	42,082	49,271	-	-	42,082	49,271
Miscellaneous	651,349	331,262	-	-	651,349	331,262
Interest income	6,155	1,004	9,883	682	16,038	1,686
Totals	<u>3,570,719</u>	<u>3,636,481</u>	<u>1,291,731</u>	<u>1,346,167</u>	<u>4,862,450</u>	<u>4,982,648</u>
Expenses						
General government	974,158	1,127,456	-	-	974,158	1,127,456
Public safety	452,353	482,260	-	-	452,353	482,260
Public works	657,526	664,454	790,213	754,353	1,447,739	1,418,807
Culture and recreation	281,824	396,559	-	-	281,824	396,559
Total expenses	<u>2,365,861</u>	<u>2,670,729</u>	<u>790,213</u>	<u>754,353</u>	<u>3,156,074</u>	<u>3,425,082</u>
Increase in net position	1,204,858	965,752	501,518	591,814	1,706,376	1,557,566
Beginning	<u>7,614,107</u>	<u>8,818,964</u>	<u>5,333,619</u>	<u>5,835,139</u>	<u>12,947,726</u>	<u>14,654,103</u>
Ending	<u>\$ 8,818,965</u>	<u>\$ 9,784,716</u>	<u>\$ 5,835,137</u>	<u>\$ 6,426,953</u>	<u>\$ 14,654,102</u>	<u>\$ 16,211,669</u>

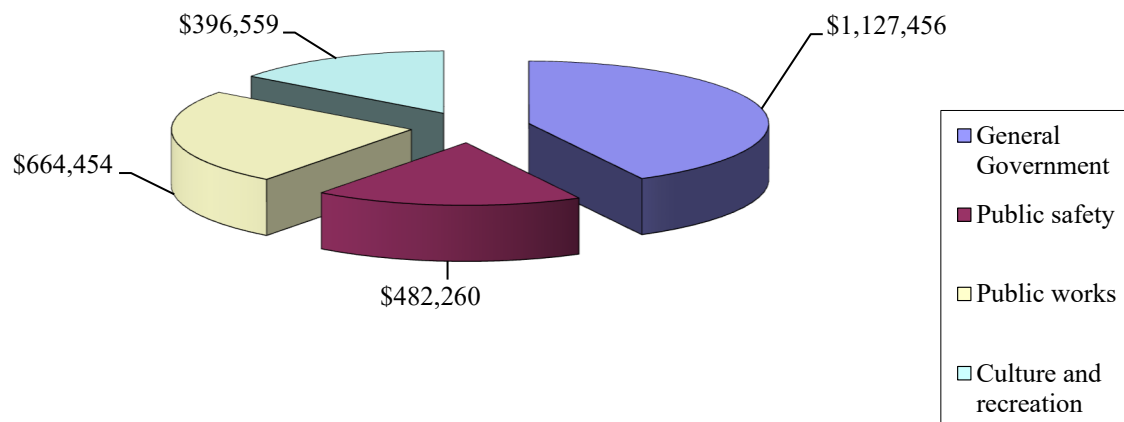
### ***Governmental Activities***

Governmental activities increased the Town's net position by \$ 965,752.

#### ***Revenues by Source-Governmental Activities***



#### ***Expenses by Department-Governmental Activities***



### ***Business-type Activities***

Business-type activities for the year had an increase in net position of \$ 591,814. Charges for services accounted for 80% of total revenues.

## **FINANCIAL ANALYSIS OF GOVERNMENT'S FUNDS**

### ***Governmental funds***

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

As of the end of 2021, the Town's governmental funds reported combined ending fund balances of \$ 3,048,888, an increase of \$ 919,955 in comparison with the prior year. Of the combined ending fund balances for all governmental funds 96% of this total amount, \$ 2,911,961, constitutes unassigned fund balance, which is available for appropriation at the Town's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it is already committed to meet a State constitution mandated emergency reserve, \$99,850 and for capital improvements of \$37,077.

The Town has one major governmental fund, the General Fund, which is the primary operating fund for the Town. At the end of 2021, unassigned fund balance of the General Fund was \$ 2,911,961, while the total fund balance was \$ 3,011,811. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. The fund balance in the Town's General Fund increased by \$ 851,259 during 2021.

### ***Proprietary funds***

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

The Town has two enterprise funds: Water Fund and Sewer Fund. At the end of 2021, these funds represented the following net position amounts:

	<u>Water</u>	<u>Sewer</u>
Unrestricted net position	\$ 1,294,095	\$ 1,134,404
Total net position	\$ 4,190,817	\$ 2,236,136
Increase (decrease) in net position	\$ 390,859	\$ 200,955

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Town budgeted \$ 3,300,060 for 2021 expenditures. Actual expenditures were \$ 2,680,222. There was no amendment to the original budget for General Fund.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

The Town's investment in capital assets for its governmental and business-type activities as of December 31, 2021, was \$ 12,488,462. As required by GASB 34, the investment in capital assets includes land, buildings, building improvements, and equipment.

	Balance January 1, 2021	Additions	Dispositions	Balance December 31, 2021
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 1,940,462	\$ -	\$ -	\$ 1,940,462
Construction in progress	1,149,939	91,981	(1,241,920)	-
	<u>2,364,153</u>	<u>91,981</u>	<u>(1,241,920)</u>	<u>1,940,462</u>
Capital assets being depreciated				
Buildings	433,024	-	-	433,024
Vehicles and equipment	666,248	116,291	-	782,539
Equipment-culture and recreation	134,432	-	-	134,432
Infrastructure	5,350,968	1,241,920	-	6,592,888
Less accumulated depreciation	(1,953,819)	(246,465)	-	(2,200,284)
Capital assets being depreciated, net	<u>4,693,737</u>	<u>1,111,746</u>	<u>-</u>	<u>5,742,599</u>
<b>Total Governmental Activities Capital Assets</b>	<u>\$ 7,057,890</u>	<u>\$ 1,203,727</u>	<u>\$ (1,241,920)</u>	<u>\$ 7,683,061</u>
	Balance January 1, 2021	Additions	Dispositions	Balance December 31, 2021
<b>Business - Type Activities</b>				
Capital assets not being depreciated				
Land	\$ 2,036,258	\$ -	\$ -	\$ 2,036,258
	<u>2,036,258</u>	<u>-</u>	<u>-</u>	<u>2,036,258</u>
Capital assets being depreciated				
Buildings	20,668	-	-	20,668
Improvements other than buildings	4,989,315	-	-	4,989,315
Vehicles and equipment	517,844	130,010	-	647,854
Less accumulated depreciation	(2,741,016)	(147,678)	-	(2,888,694)
Capital assets being depreciated, net	<u>2,786,811</u>	<u>(17,668)</u>	<u>-</u>	<u>2,769,143</u>
<b>Total Business-Type Activities Capital Assets</b>	<u>\$ 4,823,069</u>	<u>\$ (17,668)</u>	<u>\$ -</u>	<u>\$ 4,805,401</u>



## Long-term Debt

As of December 31, 2021, the Town had long-term debt as follows:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
Governmental Activities					
Accrued compensated absences	\$ 111,223	\$ 6,010	\$ -	\$ 117,233	\$ 117,233
G.O Bonds Series 2014	920,000	-	(90,000)	830,000	95,000
Total	<u>\$ 1,031,223</u>	<u>\$ 6,010</u>	<u>\$ (90,000)</u>	<u>\$ 947,233</u>	<u>\$ 212,233</u>
Enterprise Activities					
CWCB loan	\$ 538,375	\$ -	\$ (14,766)	\$ 523,609	\$ 15,209
Loan payable	102,860	-	(10,772)	92,088	11,310
CWRPDA loan	213,750	-	(22,500)	191,250	22,500
Total	<u>\$ 854,985</u>	<u>\$ -</u>	<u>\$ (48,038)</u>	<u>\$ 806,947</u>	<u>\$ 49,019</u>

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The Town is in good financial condition.
- The Town's General fund has a fund balance that will cover one year of normal expenditures.
- In 2006 the voters approved a sales tax increase of .06%, which is designated for capital improvements.

## REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to:

Town Clerk  
Town of Ridgway  
Ridgway, Co

**Town of Ridgway**  
**Statement of Net Position**  
**December 31, 2021**

	<b>Governmental Activities</b>	<b>Business -Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,253,171	\$ 2,413,518	\$ 3,666,689
Investments	1,611,551	-	1,611,551
Taxes receivable	232,053	-	232,053
Property taxes receivable	348,500	-	348,500
Accounts receivable	18,071	75,457	93,528
Capital assets			
Nondepreciable	1,940,462	2,036,258	3,976,720
Depreciable, net of accumulated depreciation	5,742,599	2,769,143	8,511,742
<b>Total assets</b>	<u>\$ 11,146,407</u>	<u>\$ 7,294,376</u>	<u>\$ 18,440,783</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 27,511	\$ 23,661	\$ 51,172
Accrued payroll costs	6,033	-	6,033
Accrued payroll	32,414	5,284	37,698
Accrued compensated absences	117,233	-	117,233
Accrued interest payable	-	1,531	1,531
Unearned revenue	-	30,000	30,000
Non current liabilities			
Due within one year	95,000	49,019	144,019
Due in more than one year	735,000	757,928	1,492,928
<b>Total liabilities</b>	<u>1,013,191</u>	<u>867,423</u>	<u>1,880,614</u>
<b>Deferred inflows of resources</b>			
Deferred property taxes	<u>348,500</u>	<u>-</u>	<u>348,500</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	6,853,061	3,998,454	10,851,515
Restricted for:			
Emergencies	99,850	-	99,850
Unrestricted	2,831,805	2,428,499	5,260,304
<b>Total net position</b>	<u>\$ 9,784,716</u>	<u>\$ 6,426,953</u>	<u>\$ 16,211,669</u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway**  
**Statement of Activities**  
**For the Year Ended December 31, 2021**

Functions/Programs	Expenses	Program Revenues		
		Charges for Service and Fees	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
<b>Governmental activities:</b>				
General government	\$ 1,127,456	\$ 71,806	\$ 206,606	\$ -
Public Safety	482,260	6,440	-	-
Public Works	664,454	287,602	89,777	-
Culture and Recreation	396,559	-	13,154	105,000
<b>Total governmental activities</b>	<u>2,670,729</u>	<u>365,848</u>	<u>309,537</u>	<u>105,000</u>
<b>Business-type activities:</b>				
Water	479,560	720,896	-	149,150
Sewer	274,793	356,788	-	118,650
<b>Total business- type activities</b>	<u>754,353</u>	<u>1,077,684</u>	<u>-</u>	<u>267,800</u>
<b>Total primary government</b>	<u>\$ 3,425,082</u>	<u>\$ 1,443,532</u>	<u>\$ 309,537</u>	<u>\$ 372,800</u>

**General Revenues**

Taxes:

Property taxes

Specific ownership

Sales taxes and miscellaneous

Lodging tax

Franchise taxes

Excise Development Tax

Miscellaneous

Investment earnings

**Total General Revenues**

**Changes in Net Position**

**Net Position-January 1**

**Net Position-December 31**

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (849,044)	\$ -	\$ (849,044)
(475,820)	-	(475,820)
(287,075)	-	(287,075)
(278,405)	-	(278,405)
<u>(1,890,344)</u>	<u>-</u>	<u>(1,890,344)</u>
-	390,486	390,486
-	200,646	200,646
<u>-</u>	<u>591,132</u>	<u>591,132</u>
<u>(1,890,344)</u>	<u>591,132</u>	<u>(1,299,212)</u>
324,351	-	324,351
37,964	-	37,964
2,112,244	-	2,112,244
141,234	-	141,234
49,271	-	49,271
24,000	-	24,000
166,028	-	166,028
1,004	682	1,686
<u>2,856,096</u>	<u>682</u>	<u>2,856,778</u>
965,752	591,814	1,557,566
8,818,964	5,835,139	14,654,103
<u>\$ 9,784,716</u>	<u>\$ 6,426,953</u>	<u>\$ 16,211,669</u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway  
Governmental Funds  
Balance Sheet  
December 31, 2021**

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 1,216,094	\$ 37,077	\$ 1,253,171
Investments	1,611,551	-	1,611,551
Taxes receivable	232,053	-	232,053
Property taxes receivable	348,500	-	348,500
Accounts receivable	18,071	-	18,071
Total assets	<u>\$ 3,426,269</u>	<u>\$ 37,077</u>	<u>\$ 3,463,346</u>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 27,511	\$ -	\$ 27,511
Accrued payroll costs	6,033	-	6,033
Accrued payroll	32,414	-	32,414
Total liabilities	<u>65,958</u>	<u>-</u>	<u>65,958</u>
<b>Deferred inflows of resources</b>			
Deferred property taxes	<u>348,500</u>	<u>-</u>	<u>348,500</u>
<b>Fund balances:</b>			
Restricted			
Reserve for emergencies	99,850	-	99,850
Committed			
Capital improvements	-	37,077	37,077
Unassigned	2,911,961	-	2,911,961
Total fund balance	<u>3,011,811</u>	<u>37,077</u>	<u>3,048,888</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,426,269</u>	<u>\$ 37,077</u>	<u>\$ 3,463,346</u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway**  
**Reconciliation of the Governmental Funds Balance**  
**Sheet to the Statement of Net Position**  
**December 31, 2021**

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**Total Fund Balance, Governmental Funds** \$ 3,048,888

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost of capital assets	\$ 9,883,345	
Less accumulated depreciation	<u>(2,200,284)</u>	\$ 7,683,061

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bond payables	\$ (830,000)	
Compensated absences	<u>(117,233)</u>	\$ (947,233)

<b>Net Position - Governmental Activities</b>		<u><u>\$ 9,784,716</u></u>
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The accompanying notes are an integral part of this statement.

**Town of Ridgway  
Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2021**

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Taxes	\$ 2,683,491	\$ -	\$ 2,683,491
Fees and fines	6,440	-	6,440
Licenses and permits	183,514	-	183,514
Intergovernmental	315,110	105,000	420,110
Charges for services	170,099	-	170,099
Donations	-	-	-
Miscellaneous	172,827	-	172,827
<b>Total revenues</b>	<u>3,531,481</u>	<u>105,000</u>	<u>3,636,481</u>
<b>Expenditures</b>			
Current:			
General government	1,109,926	-	1,109,926
Public safety	463,222	-	463,222
Public works	565,673	-	565,673
Culture and recreation	361,477	-	361,477
Debt service payments	118,828	-	118,828
Capital outlay	-	97,400	97,400
<b>Total expenditures</b>	<u>2,619,126</u>	<u>97,400</u>	<u>2,716,526</u>
<b>Excess of revenues over expenditures</b>	912,355	7,600	919,955
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	(61,096)	61,096	-
<b>Total other financing (uses)</b>	<u>(61,096)</u>	<u>61,096</u>	<u>-</u>
<b>Net change to fund balance</b>	851,259	68,696	919,955
<b>Fund balance, January 1</b>	<u>2,160,552</u>	<u>(31,619)</u>	<u>2,128,933</u>
<b>Fund balance, December 31</b>	<u><u>\$ 3,011,811</u></u>	<u><u>\$ 37,077</u></u>	<u><u>\$ 3,048,888</u></u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway**  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances to the Statement of Activities**  
**For the Year Ended December 31, 2021**

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**Net Change in Fund Balances - Total Governmental Funds** **\$ 919,955**

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

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

Capital outlay	\$ 208,272	
Depreciation expense	<u>(246,465)</u>	
Excess of capital outlay over depreciation		\$ (38,193)

Repayment of long-term debt principal is reported as an expenditure in the governmental funds but reduces long-term liabilities in the statement of net position.

Loans and notes payable	90,000
Compensated absences	<u>(6,010)</u>

**Change in Net Position of Governmental Funds** **\$ 965,752**

The accompanying notes are an integral part of this statement.



**Town of Ridgway**  
**Statement of Net Position**  
**Enterprise Funds**  
**December 31, 2021**

	<b>Enterprise Funds</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Total Enterprise Funds</b>
<b>Assets</b>			
<b>Current assets:</b>			
Equity in pooled cash and investments	\$ 1,301,729	\$ 1,111,789	\$ 2,413,518
Receivables-net	47,819	27,638	75,457
<b>Total current assets</b>	<u>1,349,548</u>	<u>1,139,427</u>	<u>2,488,975</u>
<b>Utility plant in service</b>			
Land and reservoirs	2,036,258	-	2,036,258
Buildings	15,275	5,393	20,668
Improvements other than buildings	2,934,749	2,054,567	4,989,316
Vehicles and equipment	394,025	253,829	647,854
Less: Accumulated depreciation	(1,768,726)	(1,119,969)	(2,888,695)
<b>Utility plant in service-net</b>	<u>3,611,581</u>	<u>1,193,820</u>	<u>4,805,401</u>
<b>Total assets</b>	<u><u>\$ 4,961,129</u></u>	<u><u>\$ 2,333,247</u></u>	<u><u>\$ 7,294,376</u></u>
<b>Liabilities and fund equity</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 20,844	\$ 2,817	\$ 23,661
Accrued payroll	3,078	2,206	5,284
Unearned revenue	30,000	-	30,000
Accrued interest payable	1,531	-	1,531
Current portion of long-term debt	37,709	11,310	49,019
<b>Total current liabilities</b>	<u>93,162</u>	<u>16,333</u>	<u>109,495</u>
<b>Long-term debt-net</b>	<u>677,150</u>	<u>80,778</u>	<u>757,928</u>
<b>Net Position</b>			
Invested in capital assets, net of related debt	2,896,722	1,101,732	3,998,454
Unrestricted	1,294,095	1,134,404	2,428,499
<b>Total net position</b>	<u><u>\$ 4,190,817</u></u>	<u><u>\$ 2,236,136</u></u>	<u><u>\$ 6,426,953</u></u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway**  
**All Enterprise Funds**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**December 31, 2021**

	<b>Enterprise Funds</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Total Enterprise Funds</b>
<b>Operating revenues</b>			
Charges for services	\$ 691,329	\$ 321,161	\$ 1,012,490
Other	29,567	35,627	65,194
<b>Total operating revenues</b>	<u>720,896</u>	<u>356,788</u>	<u>1,077,684</u>
<b>Operating expenses</b>			
Salaries and fringe benefits	126,783	74,253	201,036
Maintenance and repairs	39,481	17,527	57,008
Material and Supplies	25,800	9,073	34,873
Utilities and telephone	18,249	44,529	62,778
Professional fees	3,125	3,421	6,546
Depreciation	89,360	58,318	147,678
Miscellaneous	93,608	18,169	111,777
Consulting and engineering	57,844	35,669	93,513
Insurance	8,691	8,691	17,382
<b>Total operating expenses</b>	<u>462,941</u>	<u>269,650</u>	<u>732,591</u>
<b>Operating income or (loss)</b>	257,955	87,139	345,094
<b>Non operating revenues (expenses)</b>			
Investment income	373	309	682
Interest expense	(16,619)	(5,143)	(21,762)
<b>Total non operating revenues (expenses)</b>	<u>(16,246)</u>	<u>(4,834)</u>	<u>(21,080)</u>
<b>Income (loss) before transfers and capital contributions</b>	241,709	82,305	324,014
<b>Capital contributions-Tap fees</b>	<u>149,150</u>	<u>118,650</u>	<u>267,800</u>
<b>Change in net position</b>	390,859	200,955	591,814
<b>Total net position, January 1</b>	<u>3,799,958</u>	<u>2,035,181</u>	<u>5,835,139</u>
<b>Total net position, December 31</b>	<u><u>\$4,190,817</u></u>	<u><u>\$2,236,136</u></u>	<u><u>\$ 6,426,953</u></u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**Year Ended December 31, 2021**

	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Total Enterprise Funds</b>
<b>Cash Flows From Operating Activities</b>			
Cash received from charges for services	\$ 769,505	\$ 396,839	\$ 1,166,344
Cash payments for goods and services	(227,636)	(138,016)	(365,652)
Cash payments to employees for services	(126,783)	(74,503)	(201,286)
<b>Net cash provided (used) by operating activities</b>	<u>415,086</u>	<u>184,321</u>	<u>599,407</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Tap fees	149,150	118,650	267,800
Acquisition of capital assets	(65,005)	(65,005)	(130,010)
Principal paid on loans and leases	(46,594)	(10,772)	(57,366)
Interest expense	(16,619)	(5,143)	(21,762)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>20,932</u>	<u>37,730</u>	<u>58,662</u>
<b>Cash Flows from Investing Activities</b>			
Interest on investments	<u>373</u>	<u>309</u>	<u>682</u>
<b>Net increase (decrease) in cash and equivalents</b>	436,391	222,360	658,751
<b>Cash balances, January 1</b>	865,338	889,429	1,754,767
<b>Cash balances, December 31</b>	<u><u>\$ 1,301,729</u></u>	<u><u>\$ 1,111,789</u></u>	<u><u>\$ 2,413,518</u></u>
<b>Reconciling of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	<u>\$ 257,955</u>	<u>\$ 87,139</u>	<u>\$ 345,094</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	89,360	58,318	147,678
Assets (increase) decrease:			
Accounts receivables	11,873	1,696	13,569
Grant receivables	38,355	38,355	76,710
Liabilities increase (decrease):			
Accounts payable	19,162	(937)	18,225
Accrued wages	(1,619)	(250)	(1,869)
Total adjustments	<u>157,131</u>	<u>97,182</u>	<u>254,313</u>
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ 415,086</u></u>	<u><u>\$ 184,321</u></u>	<u><u>\$ 599,407</u></u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway  
Statement of Assets and Liabilities  
Fiduciary Funds  
December 31, 2021**

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	<b>Trust and Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$      30,696</u>
 <b>Liabilities</b>	
Held in trust for benefits and other purposes	<u>\$      30,696</u>

The accompanying notes are an integral part of this statement.

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 1 - Summary of Significant Accounting Policies**

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

The more significant of the Town's accounting policies are described below:

**A. Financial Reporting Entity**

The Town is a home rule municipality with a mayor – council form of government with seven elected Council members. As required by accounting principles generally accepted in the United States of America, these financial statements present the Town of Ridgway (the primary government). The Town has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing body.

**B. Government-wide Financial Statements**

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

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer funds are charges to customers for sales and services. They also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds 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 nonoperating revenues and expenses.

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 1 - Summary of Significant Accounting Policies** (continued)

**C. Fund Financial Statements**

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

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

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

The Town reports the following major governmental funds:

**General Fund** is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

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

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

**Water and Sewer funds** -accounts for all operations of the Town's water and sewer services. They are primarily financed by user charges.

**Fiduciary Funds**

**Fiduciary fund** -accounts for assets held by the Town in a trustee or agency capacity. Agency fund (**Ridgway General Improvement District No. 1**) is custodial in nature and do not involve measurement of results of operations.

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 1 - Summary of Significant Accounting Policies (continued)**

**D. Measurement Focus and Basis of Accounting**

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

The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due, and compensated absences which are recognized when the obligations are expected to be liquidated with expendable available resources.

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

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

**E. Cash and Cash Equivalents**

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

**F. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**G. Property Taxes**

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

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 1 - Summary of Significant Accounting Policies (continued)**

**H. Capital Assets**

Capital assets, which include property, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalized assets are defined by the Town as assets that have a useful life of one or more years, and for which the initial, individual value equals or exceeds \$ 5,000.

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

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

<u>Asset Class</u>	<u>Useful Life</u>
Building and Other Improvements	15-40 years
Utility Plant and System	40-50 years
Equipment and vehicles	3-10 years
Infrastructure	15-50 years

Public domain assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are examples of infrastructure assets. Infrastructure assets are distinguished from other capitalized assets as their useful life often extends beyond most other capital assets and are stationary in nature. General infrastructure assets are those associated with or arising from governmental activities. Prior to GASB 34 governments were not required to report general infrastructure assets.

**I. Long-Term Liabilities**

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

**J. Compensated Absences**

Vacation time accumulates at the rate of 80 hours at the end of their first year of service, 80 will accrue during the second year of service, 100 hours per year in years of service from three (3) through four (4), 120 hours per year in years of service from five (5) through nine (9), 160 hours per year in years of service from ten (10) through fourteen (14), and 200 vacation hours for service after the fifteenth (15) through the nineteenth (19) and the maximum accrual is 240 vacation hours for service after the twentieth (20) year and after. Upon termination of employment, the employee shall be paid for each hour of earned and unused annual vacation leave at his or her regular rate of pay. Employees shall not be entitled to payment for accumulated sick leave upon termination, or at any other time, except for the cash-out option after five years of continuous employment with the Town. Employees shall be entitled to cash out up to 25% of their accumulated sick hours up to 100 hours. Personal time must be used within the year it is acquired and will not be subject to cash compensation.



**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 1 - Summary of Significant Accounting Policies (continued)**

**K. Net Position**

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition or construction of improvements on those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

**L. 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 “due to/from other funds.” Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

**M. Encumbrances**

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

**N. Accounts Receivable**

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

**O. Fund Equity**

Beginning with fiscal year 2011, the Town implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent.

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-spendable fund balance amounts that are not in spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance-amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation;
- Committed fund balance-amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 1 - Summary of Significant Accounting Policies (continued)**

**O. Fund Equity (continued)**

- Assigned fund balance-amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance-amounts that are available for any purpose; positive amounts are reported only in the general fund.

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

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

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

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

**Note 3 - Tax, Spending and Debt Limitations**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments, excluding “enterprises.”

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

The Amendment requires that an emergency reserve be maintained at three percent of fiscal year spending. A portion of the General Fund’s fund balance is classified as restricted for emergencies as required by the Amendment.

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 4 - Budgets**

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

- A. By September of each year, the Town Clerk gives public notice of the budget calendar for the next fiscal year. The Town Clerk asks that all Town departments, boards, commissions or citizens submit within thirty days from the notice, any request for funds under the budget being prepared. The Town Clerk then prepares a proposed budget for the ensuing fiscal year and submits it to the Council no later than forty-five days prior to any date required by state law for the certification to the County of the tax levy.
- B. The budget provides a complete financial plan of all Town funds and activities for the ensuing fiscal year indicating anticipated revenues, proposed operating and capital expenditures, a provision for contingencies, and anticipated net surplus or deficit for the ensuing fiscal year.
- C. A public hearing on the proposed budget is held by the Council in early December.
- D. The Council adopts the budget by resolution on or before the final day established by law for the certification of the ensuing year's tax levy to the County. Adoption of the budget by the Council shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.
- E. If during the fiscal year the Town Clerk determines that there are expenses in excess of those estimated in the budget, the Council by resolution may make supplemental appropriations for the year up to the amount of such excess. To meet an emergency affecting public property, health, peace or safety, the Council may make emergency appropriations. If at any time during the fiscal year it appears probable to the Town Clerk that the revenues available will be insufficient to meet the amount appropriated, the Town Clerk reports to the Council, indicating the estimated amount of deficit, any remedial action already taken, and a recommendation as to any other steps to be taken. Any time during the fiscal year the Town Clerk may transfer part or all of any unencumbered appropriation balance within a department.
- F. Budget appropriations lapse at the end of each year.
- G. Expenditures may not exceed appropriations at the fund level. Budget amounts included in the financial statements are based on the final amended budget.
- H. Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except for long-term receivables and advances and capital lease financing which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds.

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 5 - Deposits and Investments**

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40. At December 31, 2021, the bank balance of the Town's deposits was \$ 2,006,937 of which \$ 500,000 was covered by federal depository insurance and \$ 1,506,937 was collateralized under PDPA.

The composition of all cash and cash investments held by the Town at December 31, 2021 is as follows

Cash on hand and with county treasurer	\$ 60
Cash in bank	1,984,122
CSAFE	1,643,057
ColoTrust	1,651,001
Total cash and investments	<u>\$ 5,278,240</u>

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Authorized investments include obligations of the United States and certain U.S. government agency securities; certain international agency securities; general obligation and revenue bonds of U.S. local government entities; bankers' acceptance of certain banks; commercial paper; local government investment pools; written pools; written repurchase agreement collateralized by certain authorized securities; certain money market funds; and guaranteed investment contracts.

The Town had invested \$ 3,294,058 in the Colorado Surplus Asset Fund Trust (CSAFE), and ColoTrust, which are investment vehicles established for local governmental entities in Colorado to pool surplus funds. CSAFE and ColoTrust operate similarly to a money market fund and each share is equal value to \$1.00. Investments of CSAFE and ColoTrust consist of U.S. Treasury and Agency securities. These pools are not required to and are not registered with the SEC. COLOTRUST's and CSAFE funds are rated AAAM by Standard and Poor's, Fitch's and Moody's rating services.

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

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

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

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 6 - Long-Term Liabilities**

Revenue bonds and contracts include:

EIA loan in 2008 payable to the Department of Local Affairs. Total original amount of \$200,000 due in annual installments of \$ 15,914.78 starting on September 1, 2009, with an annual interest rate of 5%.	<u>\$ 92,088</u>
General Obligation Note Series 2014 with Branch Banking and Trust Company. Total amount was \$ 1,400,000, due in semi-annual installments, with an interest rate of 3.09% per annum, payable from the General Fund.	<u>\$ 830,000</u>
Loan payable to Colorado Water Resources and Power Development Authority. Total original amount of \$ 450,000 in semi-yearly amounts of \$ 11,250, starting on November 1, 2010 with an annual interest rate of 0%	<u>\$ 191,250</u>
Loan payable to Colorado Water Conservation Board. Total original amount of \$ 606,000 annual amount of \$ 30,917.67, starting on January 1, 2016 with an annual interest rate of 3%	<u>\$ 523,608</u>
Total long term debt	<u><u>\$ 1,636,946</u></u>

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 6- Long-Term Liabilities** (continued)

Debt service requirements to maturity are as follows:

Significant bond covenants:

1974 Sewer Revenue Bond - Town must maintain a reserve account for payment of principal and interest when other revenues are insufficient of \$6,900.

EIA 2008 Loan

	Principal	Interest	Total
2022	\$ 11,310	\$ 4,604	\$ 15,914
2023	11,876	4,039	15,915
2024	12,470	3,445	15,915
2025	13,093	2,822	15,915
2026	13,748	2,167	15,915
2027 to 2028	29,591	2,237	31,828
	<u>\$ 92,088</u>	<u>\$ 19,314</u>	<u>\$ 111,402</u>

CWRPDA Loan Water Lines

	Principal
2022	\$ 22,500
2023	22,500
2024	22,500
2025	22,500
2026	22,500
2027 to 2023	78,750
	<u>\$ 191,250</u>

General Obligation Notes, Series 2014

	Principal	Interest	Total
2022	\$ 95,000	\$ 25,647	\$ 120,647
2023	95,000	22,712	117,712
2024	100,000	19,776	119,776
2025	100,000	16,686	116,686
2026	105,000	13,596	118,596
2027	110,000	10,352	120,352
2028	110,000	6,952	116,952
2029	115,000	3,553	118,553
	<u>\$ 830,000</u>	<u>\$ 119,274</u>	<u>\$ 949,274</u>

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 6- Long-Term Liabilities** (continued)

Colorado Water Conservation Board

	Principal	Interest	Total
2022	\$ 15,209	\$ 15,708	\$ 30,918
2023	15,666	15,252	30,918
2024	16,136	14,782	30,918
2025	16,620	14,298	30,918
2026	17,118	13,799	30,918
2027 to 2031	93,610	60,978	154,588
2032 to 2036	108,520	46,068	154,588
2037 to 2041	125,805	28,784	154,589
2042 to 2045	114,924	8,747	123,671
	<u>\$ 523,608</u>	<u>\$ 218,416</u>	<u>\$ 742,024</u>

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
Governmental Activities					
Accrued compensated absences	\$ 111,223	\$ 6,010	\$ -	\$ 117,233	\$ 117,233
G.O Bonds Series 2014	920,000	-	(90,000)	830,000	95,000
Total	<u>\$ 1,031,223</u>	<u>\$ 6,010</u>	<u>\$ (90,000)</u>	<u>\$ 947,233</u>	<u>\$ 212,233</u>
Enterprise Activities					
CWCB loan	\$538,375	-	(\$14,766)	\$523,609	\$ 15,209
Loan payable	102,860	-	(10,772)	92,088	11,310
CWRPDA loan	213,750	-	(22,500)	191,250	22,500
Total	<u>\$ 854,985</u>	<u>\$ -</u>	<u>\$ (48,038)</u>	<u>\$ 806,947</u>	<u>\$ 49,019</u>

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 7 - Risk Management**

The Town is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provision of 24-10-1155, Colorado Revised Statutes (1982 Replacement Volume) and Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability and property coverage and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees or 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 indemnify, in accordance with the bylaws, and member of CIRSA against liability or 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 coverage at reasonable costs. All income and assets of CIRSA shall at all times be dedicated to the exclusive benefit of its members. All Colorado municipalities who are member of the Colorado Municipal League and own property are eligible to participate.

The general objectives of the Agency are to provide member municipalities defined liability and property coverage through joint self-insurance and too assists members in loss prevention measures. Any member may withdraw from the Agency by giving written notice to the Board of Directors of the prospective effective date of its withdrawal.

The Town recognizes an expense for coverage for the amount paid to CIRSA annually. Contingent liability claims for the coverage have not been recognized to date after reviewing claim history and the remoteness of potential loss in excess of actual contributions by the Town.

CIRSA is a separate legal entity, and the Town does not approve budgets, nor does it have ability to significantly affect the operations of CIRSA. The Board of Directors of the Agency is composed of seven directors elected by the members at the annual meeting to be scheduled in December of each year.

The Town is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. Claims have not exceeded coverage in any of the last three fiscal years.

**Note 8 - Retirement Plans**

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



**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

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**Note 8 - Retirement Plans** (continued)

There are no unfunded past service liabilities. All of its full-time employees are eligible to contribute to the plan. Employees are eligible to participate six months from the date of employment. Both the Town and the employees contribute 4% of the employee's monthly base salary to the plan. Employees may also make additional contributions up to a maximum of 10% of compensation.

Employees are immediately vested in their participant contributions and become vested in employer contributions to the plan over a five-year period. For the year ended December 31, 2021, the Town's total payroll was \$1,041,411, the total covered payroll by the retirement plan was \$821,225. During 2021, the Town and employees each made their respectively required contribution of \$32,849, for a total of \$65,698. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. The Plan may be amended by resolution of the Town Council, but it may not be amended beyond the limits established by state statute. Complete financial statements for the retirement plans may be obtained from CRA, 4949 S. Syracuse St., Suite 400, Denver, Colorado, 80237.

**Note 9 - Capital Assets**

Capital assets activity for the year ended December 31, 2021 was as follows:

	Balance January 1, 2021	Additions	Dispositions	Balance December 31, 2021
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 1,940,462	\$ -	\$ -	\$ 1,940,462
Construction in progress	1,149,939	91,981	(1,241,920)	-
Total	<u>3,090,401</u>	<u>91,981</u>	<u>(1,241,920)</u>	<u>1,940,462</u>
Capital assets being depreciated				
Buildings	433,024	-	-	433,024
Vehicles and equipment	666,248	116,291	-	782,539
Equipment - culture and recreation	134,432	-	-	134,432
Infrastructure	5,350,968	1,241,920	-	6,592,888
Less accumulated depreciation	(1,953,819)	(246,465)	-	(2,200,284)
Capital assets being depreciated, net	<u>4,630,853</u>	<u>1,111,746</u>	<u>-</u>	<u>5,742,599</u>
Total Governmental Activities capital assets	<u>\$ 7,721,254</u>	<u>\$ 1,203,727</u>	<u>\$ (1,241,920)</u>	<u>\$ 7,683,061</u>

**Town of Ridgway**  
Notes to the Financial Statements  
December 31, 2021

**Note 9 - Capital Assets (continued)**

	Balance January 1, 2021	Additions	Dispositions	Balance December 31, 2021
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 2,036,258	\$ -	\$ -	\$ 2,036,258
	<u>2,036,258</u>	<u>-</u>	<u>-</u>	<u>2,036,258</u>
Capital assets being depreciated				
Buildings	20,668	-	-	20,668
Improvements other than buildings	4,989,315	-	-	4,989,315
Vehicles and equipment	517,844	130,010	-	647,854
Less accumulated depreciation	(2,741,016)	(147,678)	-	(2,888,694)
Capital assets being depreciated, net	<u>2,786,811</u>	<u>(17,668)</u>	<u>-</u>	<u>2,769,143</u>
Total Business-Type Activities Capital Assets	<u>\$ 4,823,069</u>	<u>\$ (17,668)</u>	<u>-</u>	<u>\$ 4,805,401</u>

Depreciation expense was charged to functions/programs of the Town as follows:

General government	\$ 11,520	Water	\$ 89,360
Public safety	19,038	Sewer	58,318
Culture and recreation	29,663		<u>\$ 147,678</u>
Public works, including depreciation of general infrastructure assets	<u>186,244</u>		
Total depreciation expenses	<u>\$ 246,465</u>		

## Required Supplementary Information

**Town of Ridgway  
General Fund  
Schedule of Revenues-Budget and Actual  
December 31, 2021**

<b>Revenues</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Taxes:				
General property taxes	\$ 303,102	\$ 303,102	\$ 303,090	\$ (12)
Property taxes-debt service	21,610	21,610	21,261	(349)
Specific Ownership taxes	25,000	25,000	37,964	12,964
General sales taxes	1,278,245	1,278,245	2,089,113	810,868
Franchise taxes	45,000	45,000	49,271	4,271
Lodging tax	60,000	60,000	141,234	81,234
Interest on delinquent taxes	500	500	982	482
Delinquent taxes	100	100	109	9
Sales tax-penalty and interest	8,000	8,000	16,467	8,467
Excise Development Tax	3,000	3,000	24,000	21,000
Total taxes	<u>1,744,557</u>	<u>1,744,557</u>	<u>2,683,491</u>	<u>938,934</u>
Licenses and permits:				
Liquor licenses	2,200	2,200	4,650	2,450
Other	29,342	29,342	42,271	12,929
Sales tax and license	19,000	19,000	19,090	90
Building permit fees	55,000	55,000	117,503	62,503
Total licenses and permits	<u>105,542</u>	<u>105,542</u>	<u>183,514</u>	<u>77,972</u>
Intergovernmental revenues				
Grants	56,940	56,940	206,606	149,666
State shared revenue:				
Lottery funds	12,000	12,000	13,154	1,154
Cigarette taxes	2,500	2,500	3,824	1,324
Motor vehicle registration fees	6,000	6,000	7,085	1,085
Mineral leasing and other	25,000	25,000	1,749	(23,251)
Road and bridge apportionment	26,277	26,277	26,277	-
Highway user's taxes	52,000	52,000	56,415	4,415
Total intergovernmental revenues	<u>180,717</u>	<u>180,717</u>	<u>315,110</u>	<u>134,393</u>
Fines and forfeits	<u>8,000</u>	<u>8,000</u>	<u>6,440</u>	<u>(1,560)</u>
Miscellaneous revenues:				
Interest	1,388	1,388	1,004	(384)
Consulting services	85,000	85,000	69,617	(15,383)
P & Z applications	5,000	5,000	5,795	795
Reimbursements and refunds	39,200	39,200	23,993	(15,207)
Other	51,250	51,250	72,418	21,168
Total miscellaneous revenues	<u>181,838</u>	<u>181,838</u>	<u>172,827</u>	<u>(9,011)</u>
Charges for services-trash	<u>162,000</u>	<u>162,000</u>	<u>170,099</u>	<u>8,099</u>
Transfers in	-	-	-	-
<b>Total revenues</b>	<u><u>\$ 2,382,654</u></u>	<u><u>\$ 2,382,654</u></u>	<u><u>\$ 3,531,481</u></u>	<u><u>\$ 1,148,827</u></u>

**Town of Ridgway**  
**General Fund**  
**Schedule of Expenditures-Budget and Actual**  
**December 31, 2021**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>General Government</b>				
<b>Personnel</b>				
Salary and wages	\$ 482,758	\$ 482,758	\$ 418,658	\$ 64,100
Employee benefits	150,453	150,453	120,700	29,753
Council and Mayor	22,800	22,800	22,800	-
P and Z compensation	17,400	17,400	17,100	300
Town Attorney	55,000	55,000	48,554	6,446
<b>Total personnel</b>	<u>728,411</u>	<u>728,411</u>	<u>627,812</u>	<u>100,599</u>
<b>Administration</b>				
Treasurer fees	7,550	7,550	6,084	1,466
Audit and budget	6,150	6,150	6,250	(100)
Insurance and bonds	8,000	8,000	9,307	(1,307)
Printing and publishing	1,500	1,500	439	1,061
Office supplies and postage	6,000	6,000	3,273	2,727
Utilities	1,800	1,800	1,377	423
Telephone	2,500	2,500	1,823	677
Repairs and maintenance	500	500	-	500
Elections	2,500	2,500	1,631	869
Janitor services	3,750	3,750	3,426	324
Conference and school	7,500	7,500	-	7,500
Dues	4,000	4,000	3,809	191
Consulting services	112,500	112,500	155,973	(43,473)
Miscellaneous	59,701	59,701	79,603	(19,902)
Reimbursable bonds and permits	40,000	40,000	35,560	4,440
Tourism promotion	50,000	50,000	102,123	(52,123)
Leases	3,000	3,000	3,260	(260)
Meeting and community events	10,000	10,000	4,298	5,702
Broadband Program	-	-	61,001	(61,001)
Vehicle expense	800	800	219	581
Filing and recording	800	800	296	504
<b>Total administrative</b>	<u>328,551</u>	<u>328,551</u>	<u>479,752</u>	<u>(151,201)</u>
<b>Capital outlay</b>				
Office equipment	4,000	4,000	1,570	2,430
Records management	500	500	792	(292)
<b>Total capital outlay</b>	<u>4,500</u>	<u>4,500</u>	<u>2,362</u>	<u>2,138</u>
<b>Total general government</b>	<u>\$ 1,061,462</u>	<u>\$ 1,061,462</u>	<u>\$ 1,109,926</u>	<u>\$ (48,464)</u>

**Town of Ridgway**  
**General Fund**  
**Statement of Expenditures-Budget and Actual**  
**December 31, 2021**

continued

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Public Safety</b>				
<b>Personnel</b>				
Salary and wages	\$ 263,328	\$ 263,328	\$ 250,883	\$ 12,445
Municipal Judge	1,656	1,656	1,656	-
Court Clerk	4,140	4,140	4,140	-
Employee benefits	92,365	92,365	82,743	9,622
Juvenile diversion	8,000	8,000	8,000	-
<b>Total personnel</b>	<u>369,489</u>	<u>369,489</u>	<u>347,422</u>	<u>22,067</u>
<b>Administration</b>				
Utilities	1,600	1,600	1,377	223
Gas and oil	7,500	7,500	11,068	(3,568)
Telephone	4,500	4,500	4,317	183
Uniforms	3,000	3,000	1,747	1,253
Radio and radar repair	1,500	1,500	898	602
Office supplies	1,000	1,000	719	281
Dues and schools	500	500	4,124	(3,624)
Equipment and Supplies	16,500	16,500	11,912	4,588
Traffic and investigations	2,000	2,000	2,256	(256)
Dispatch services	41,600	41,600	41,601	(1)
Testing and examinations	400	400	-	400
Contractual services	5,000	5,000	8,330	(3,330)
Other	18,100	18,100	11,586	6,514
Vehicle maintenance	3,500	3,500	1,965	1,535
Computer services	2,950	2,950	2,792	158
<b>Total administration</b>	<u>109,650</u>	<u>109,650</u>	<u>104,692</u>	<u>4,958</u>
<b>Capital Outlay</b>				
Office equipment purchase	2,500	2,500	-	2,500
<b>Total capital outlay</b>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
<b>Other</b>				
Weed control	500	500	-	500
Mosquito control	12,000	12,000	11,108	892
<b>Total other</b>	<u>12,500</u>	<u>12,500</u>	<u>11,108</u>	<u>1,392</u>
<b>Total public safety</b>	<u>\$ 494,139</u>	<u>\$ 494,139</u>	<u>\$ 463,222</u>	<u>\$ 30,917</u>

**Town of Ridgway**  
**General Fund**  
**Statement of Expenditures-Budget and Actual**  
**December 31, 2021**

continued

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Public Works</b>				
<b>Personnel</b>				
Salaries	\$ 92,917	\$ 92,917	\$ 86,044	\$ 6,873
Employee benefits	37,644	37,644	32,943	4,701
<b>Total personnel</b>	<u>130,561</u>	<u>130,561</u>	<u>118,987</u>	<u>11,574</u>
<b>Administration</b>				
Repairs and maintenance	13,000	13,000	11,949	1,051
Supplies	15,000	15,000	1,869	13,131
Gas, oil and diesel	5,500	5,500	4,058	1,442
Tools	500	500	229	271
Utilities	3,000	3,000	2,282	718
Telephone	1,500	1,500	1,262	238
Safety equipment	400	400	321	79
Street signs	2,500	2,500	2,293	207
Consulting services	165,000	165,000	50,875	114,125
Street lighting	8,000	8,000	6,457	1,543
Miscellaneous	42,550	42,550	32,502	10,048
Computer services	1,450	1,450	1,017	433
<b>Total administration</b>	<u>258,400</u>	<u>258,400</u>	<u>115,114</u>	<u>143,286</u>
<b>Capital Outlay</b>				
Storm Drainage	50,000	50,000	214	49,786
Gravel and paving	60,000	60,000	15,208	44,792
Dust prevention	40,000	40,000	30,800	9,200
Vehicle purchase	115,000	115,000	115,016	(16)
<b>Total capital outlay</b>	<u>265,000</u>	<u>265,000</u>	<u>161,238</u>	<u>103,762</u>
<b>Total public works</b>	<u>653,961</u>	<u>653,961</u>	<u>395,339</u>	<u>258,622</u>
<b>Trash removal</b>	<u>\$ 162,000</u>	<u>\$ 162,000</u>	<u>\$ 170,334</u>	<u>\$ (8,334)</u>

**Town of Ridgway**  
**General Fund**  
**Statement of Expenditures-Budget and Actual**  
**December 31, 2021**

continued

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Culture and recreation</b>				
KVNF radio	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Voyage after school program	7,000	7,000	7,000	-
Other donations	36,000	36,000	28,124	7,876
Uncompahgre Volunteer Legal Aid	3,000	3,000	3,000	-
Ouray County partners program	1,000	1,000	1,000	-
Eco Action Partners	6,200	6,200	5,000	1,200
Second chance humane society	6,500	6,500	6,500	-
Region 10	55,000	55,000	1,229	53,771
Affordable housing incentives	25,000	25,000	-	25,000
<b>Total culture and recreation</b>	<u>140,700</u>	<u>140,700</u>	<u>52,853</u>	<u>87,847</u>
<b>Community Center</b>				
Utilities	1,500	1,500	1,377	123
Maintenance and repairs	25,000	25,000	2,395	22,605
Janitorial services	3,750	3,750	3,426	324
Supplies	3,000	3,000	3,841	(841)
<b>Total community center</b>	<u>33,250</u>	<u>33,250</u>	<u>11,039</u>	<u>22,211</u>
<b>Parks</b>				
Personnel				
Salaries and benefits	129,308	129,308	99,707	29,601
Employee benefits	31,962	31,962	26,451	5,511
<b>Total personnel</b>	<u>161,270</u>	<u>161,270</u>	<u>126,158</u>	<u>35,112</u>
<b>Administration</b>				
Utilities	7,000	7,000	7,103	(103)
Gas and oil	2,500	2,500	3,505	(1,005)
Repairs and maintenance	14,500	14,500	1,899	12,601
Janitorial	12,000	12,000	10,277	1,723
Supplies and materials	24,000	24,000	23,145	855
Insurance	7,500	7,500	7,000	500
Urban forest management	20,000	20,000	-	20,000
River Corridor maintenance	5,000	5,000	-	5,000
Events and festivals	68,000	68,000	67,030	970
Other	43,950	43,950	46,460	(2,510)
<b>Total administration</b>	<u>204,450</u>	<u>204,450</u>	<u>166,419</u>	<u>38,031</u>
<b>Capital outlay</b>	<u>25,000</u>	<u>25,000</u>	<u>5,008</u>	<u>19,992</u>
<b>Total parks</b>	<u>390,720</u>	<u>390,720</u>	<u>297,585</u>	<u>93,135</u>
<b>Debt service</b>	<u>118,828</u>	<u>118,828</u>	<u>118,828</u>	<u>-</u>
<b>Transfers</b>	<u>245,000</u>	<u>245,000</u>	<u>61,096</u>	<u>183,904</u>
<b>Total expenditures</b>	<u>\$ 3,300,060</u>	<u>\$ 3,300,060</u>	<u>\$ 2,680,222</u>	<u>\$ 619,838</u>



**Town of Ridgway**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Year Ended December 31, 2021**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 105,000	\$ 30,000
<b>Total revenues</b>	<u>75,000</u>	<u>75,000</u>	<u>105,000</u>	<u>30,000</u>
<b>Expenditures</b>				
Current:				
Culture and recreation				
Capital outlay	80,000	80,000	97,400	(17,400)
<b>Total expenditures</b>	<u>80,000</u>	<u>80,000</u>	<u>97,400</u>	<u>(17,400)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(5,000)	(5,000)	7,600	12,600
<b>Other financing sources (uses)</b>				
Transfers in (out)	-	-	61,096	61,096
<b>Fund balance, January 1</b>	-	-	(31,619)	(31,619)
<b>Fund balance, December 31</b>	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ 37,077</u>	<u>\$ 42,077</u>

**Town of Ridgway**  
**Water Fund-(non GAAP Budgetary Basis)**  
**Schedule of Revenues and Expenditures-Budget and Actual**  
**December 31, 2021**

	<b>Budgeted</b>		<b>Actual</b>	<b>Variable</b>
	<b>Original</b>	<b>Final</b>		<b>Favorable (Unfavorable)</b>
<b>Revenues</b>				
Charges for services	\$ 750,000	\$ 750,000	\$ 691,329	\$ (58,671)
Tap fees and contributions	70,000	70,000	149,150	79,150
Investment income	1,932	1,932	373	(1,559)
Grants	145,000	145,000	-	(145,000)
Other	28,650	28,650	29,567	917
<b>Total revenues</b>	<b>995,582</b>	<b>995,582</b>	<b>870,419</b>	<b>(125,163)</b>
<b>Expenditures</b>				
Salaries and fringe benefits	186,566	186,566	126,783	59,783
Supplies	53,000	53,000	25,800	27,200
Insurance	8,800	8,800	8,691	109
Professional fees	3,075	3,075	3,125	(50)
Repairs and maintenance	300,000	300,000	11,287	288,713
Vehicle expense	10,500	10,500	8,394	2,106
GIS mapping	2,000	2,000	1,624	376
Testing and permits	11,000	11,000	6,561	4,439
Capital outlay	65,000	65,000	65,000	-
Consulting and engineering	70,000	70,000	57,844	12,156
Utilities and telephone	18,600	18,600	18,249	351
Plant Expenses	22,000	22,000	19,800	2,200
Computer services	1,800	1,800	1,608	192
Other	94,106	94,106	83,815	10,291
Debt service-CWRPD	22,500	22,500	22,500	-
Debt service-DOLA	9,795	9,795	9,795	-
Debt service- CWCB	30,918	30,918	30,918	-
<b>Total expenditures</b>	<b>909,660</b>	<b>909,660</b>	<b>501,794</b>	<b>407,866</b>
<b>Excess of revenues over expenditures</b>	<b>85,922</b>	<b>85,922</b>	<b>368,625</b>	<b>282,703</b>
<b>Available Resources-January 1</b>	<b>899,523</b>	<b>899,523</b>	<b>925,470</b>	<b>25,947</b>
<b>Available Resources-December 1</b>	<b>\$ 985,445</b>	<b>\$ 985,445</b>	<b>\$ 1,294,095</b>	<b>\$ 308,650</b>

**Town of Ridgway**  
**Sewer Fund-(Non GAAP Budgetary Basis)**  
**Schedule of Revenues and Expenditures-Budget and Actual**  
**December 31, 2021**

	<b>Budgeted</b>		<b>Actual</b>	<b>Variable</b>
	<b>Original</b>	<b>Final</b>		<b>Favorable (Unfavorable)</b>
<b>Revenues</b>				
Charges for services	\$ 317,000	\$ 317,000	\$ 321,161	\$ 4,161
Tap fees and contributions	45,000	45,000	118,650	73,650
Investment income	1,584	1,584	309	(1,275)
Grants	45,000	45,000	-	(45,000)
Miscellaneous	51,600	51,600	35,627	(15,973)
<b>Total revenues</b>	<u>460,184</u>	<u>460,184</u>	<u>475,747</u>	<u>15,563</u>
<b>Expenditures</b>				
Salaries and fringe benefits	98,657	98,657	74,253	24,404
Consulting and engineering	40,000	40,000	35,669	4,331
Repairs and maintenance	75,000	75,000	10,202	64,798
Vehicle expense	10,000	10,000	7,325	2,675
GIS mapping	2,000	2,000	1,144	856
Testing and permits	5,500	5,500	6,180	(680)
Insurance	8,800	8,800	8,691	109
Professional fees	4,075	4,075	3,421	654
Supplies	11,500	11,500	8,444	3,056
Utilities and telephone	50,100	50,100	44,529	5,571
Computer services	1,475	1,475	1,283	192
Debt service	15,915	15,915	15,915	-
Other	13,268	13,268	9,562	3,706
Capital outlay	65,000	65,000	65,634	(634)
<b>Total expenditures</b>	<u>401,290</u>	<u>401,290</u>	<u>292,252</u>	<u>109,039</u>
<b>Excess of revenues over expenditures</b>	58,894	58,894	183,496	124,602
<b>Available Resources-January 1</b>	<u>866,304</u>	<u>866,304</u>	<u>950,906</u>	<u>84,602</u>
<b>Available Resources-December 1</b>	<u>\$ 925,198</u>	<u>\$ 925,198</u>	<u>\$ 1,134,402</u>	<u>\$ 209,204</u>



**COLORADO**  
Department of Transportation

### Steps for printing your content and returning to 'Edit Mode

1. Click Ctrl + A on a Windows machine or Command + A on a Mac to select all data.
2. Right-click your mouse and select Print.
3. Confirm that print settings are correct - make sure "selection only" isn't checked.
4. Print hard copy or to PDF.
5. Click "Edit Mode" to return to modifying your data.
6. Remember to click "Save" to save any changes.

## Annual Highway Finance Report - CY21

Email address: pkraft@town.ridgway.co.us

City/County: Ridgway

### Receipts, Disbursements & Costs

#### II - Receipts for Road & Street Purposes

##### A. Receipts from local sources

2. General Fund Appropriations:	\$	454,073.88
3. Other local imposts: <i>from A.3. 'Total' below)</i>	\$	44,388.49
4. Miscellaneous local receipts: <i>from A.4. 'Total' below)</i>	\$	6,440.00
5. Transfers from toll facilities	\$	0.00
6. Proceeds of sale of bonds and notes		
a. Bonds - Original Issues:	\$	0.00
b. Bonds - Refunding Issues:	\$	0.00
c. Notes:	\$	0.00

SubTotal: \$ 504,902.37

B. Private Contributions \$ 0.00

# Receipts, Disbursements & Costs

## II - Receipts for Road & Street Purposes (Detail)

### A.3. Other local imposts

a. Property Taxes & Assessments	\$	0.00
b. Other Local Imposts		
1. Sales Taxes:	\$	0.00
2. Infrastructure and Impact Fees:	\$	0.00
3. Liens:	\$	0.00
4. Licenses:	\$	6,424.00
5. Specific Ownership and/or Other:	\$	37,964.49
<b>Total: (a + b) carried to 'Other local imposts' above)</b>	<b>\$</b>	<b>44,388.49</b>

### A.4. Miscellaneous local receipts

a. Interest on Investments:	\$	0.00
b. Traffic fines and Penalties:	\$	6,440.00
c. Parking Garage Fees:	\$	0.00
d. Parking Meter Fees:	\$	0.00
e. Sale of Surplus Property:	\$	0.00
f. Charges for Services:	\$	0.00
g. Other Misc. Receipts:	\$	0.00
h. Other:	\$	0.00
<b>Total: (a through h) carried to 'Misc local receipts' above)</b>	<b>\$</b>	<b>6,440.00</b>

### C. Receipts from State Government

1. Highway User Taxes:	\$	55,765.43
3. Other State funds:		
c. Motor Vehicle Registrations:	\$	7,085.19
d. Other (Specify):		
Comments: undefined	\$	0.00
e. Other (Specify):		
Comments: undefined	\$	0.00
<b>Total: (1+3c,d,e)</b>	<b>\$</b>	<b>62,850.62</b>

### D. Receipts from Federal Government

2. Other Federal Agencies		
a. Forest Service:	\$	0.00

b. FEMA:	\$	0.00
c. HUD:	\$	0.00
d. Federal Transit Administration:	\$	0.00
e. U.S. Corp of Engineers	\$	0.00
f. Other Federal:	\$	0.00
<b>Total: (2a-f)</b>	<b>\$</b>	<b>0.00</b>

## Receipts, Disbursements & Costs

### III - Disbursements for Road & Street Purposes

#### A. Local highway disbursements

1. Capital outlay: <i>(from A.1.d. 'Total Capital Outlay' below)</i>	\$	0.00
2. Maintenance:	\$	117,279.96
3. Road and street services		
a. Traffic control operations:	\$	1,385.20
b. Snow and ice removal:	\$	38,760.06
c. Other:	\$	25,164.77
4. General administration and miscellaneous	\$	50,555.00
5. Highway law enforcement and safety	\$	215,780.00
<b>Total: (A.1-5)</b>	<b>\$</b>	<b>448,924.99</b>

#### B. Debt service on local obligations

1. Bonds		
a. Interest	\$	118,828.00
b. Redemption	\$	0.00
2. Notes		
a. Interest	\$	0.00
b. Redemption	\$	0.00
<b>SubTotal: (1+2)</b>	<b>\$</b>	<b>118,828.00</b>

C. Payments to State for Highways: \$ 0.00

D. Payments to Toll Facilities: \$ 0.00

Total Disbursements: (A+B+C+D) \$ 567,752.99

## Receipts, Disbursements & Costs

### III - Disbursements for Road & Street Purposes - (Detail)

	A. ON NATIONAL HIGHWAY SYSTEM	B. OFF NATIONAL HIGHWAY SYSTEM	C. TOTAL
<b>A.1. Capital Outlay</b>			
a. Right-Of-Way Costs:	\$ 0.00	\$ 0.00	\$ 0.00
b. Engineering Costs:	\$ 0.00	\$ 0.00	\$ 0.00
c. Construction			
1. New Facilities:	\$ 0.00	\$ 0.00	\$ 0.00
2. Capacity Improvements:	\$ 0.00	\$ 0.00	\$ 0.00
3. System Preservation:	\$ 0.00	\$ 0.00	\$ 0.00
4. System Enhancement:	\$ 0.00	\$ 0.00	\$ 0.00
5. Total Construction:			\$ 0.00
d. Total Capital Outlay: (Lines A.1.a. + 1.b. + 1.c.5)			\$ 0.00

## Receipts, Disbursements & Costs

### IV. Local Highway Debt Status

	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
<b>A. Bonds (Total)</b>	\$ 1,067,702.00	\$ 0.00	\$ 118,028.00	\$ 949,674.00
1. Bonds (Refunding Portion)		\$ 0.00	\$ 0.00	\$ 0.00
<b>B. Notes (Total):</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

## Receipts, Disbursements & Costs

### V - Local Road & Street Fund Balance

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
\$ 0.00	\$ 567,752.99	\$ 567,752.99	\$ 0.00	\$ 0.00

Notes and Comments:  
undefined

Please enter your name: Pam Kraft

Please provide a telephone number where you may be reached: 9706265308x211




Please click on the "Save" button before viewing the data in a print format.



## AGENDA ITEM #6

The Ridgway Fire Protection District is seeking a mill levy increase from 3.591 mills to 7.591 mills.

The last mill levy increase the district received was in 2000 when the mills increased from 1.591 to 3.591 mills.

During the period of 2000 to 2022 the number of structures the district serves has increased as follows:

	<u>2000</u>	<u>2022</u>
Residential	963	1,628
Commercial	98	220
Barns, Garages, etc	769	1,584

During the period of 2000 and 2021 the property valuation within our district has increased by 44%, or \$51,558,760 and the fire protection district mill levy remained the same.

The district service area is 80 square miles. Calls for service in 2021 were 94; and ten years prior, in 2012, the number of calls for service was 50.

The district is served by volunteer fire fighters who respond to calls pertaining to gas leaks, fires, vehicular accidents, and general assistance; and are paid a stipend of \$15 an hour for their service to the citizens they serve.

At the beginning of 2021 the district had 28 volunteer fire fighters, that number is now 21. Of these, on average 5 are available to respond to calls when needed, as they have jobs or employers which allow them to leave work when needed. Most volunteers live ten minutes or more from the fire station, and have a difficult time meeting response times. Due to increases in the cost of living and housing costs, volunteer numbers have declined, and also the ability to find and retain new volunteers. Volunteer fire fighters are required to attend 36 hours of training, and often attend 80+ hours of training annually, in addition to working full time jobs and raising families.

The Ridgway Fire Protection District Board of Directors is seeking voter approval for the mill levy increase to hire on call fire fighters and support staff; to increase the stipend paid to volunteer fire fighters; to keep up with inflation and the costs for fuel, equipment, etc. to continue to provide a high standard of fire protection and protect the growing community within our district area.

Your Fire Protection District Board Members are:

Steve Duce, 44 year resident in Ouray County, and 38 year volunteer with the Ouray Fire Department.

Adam Johnson, 32 year resident in the Town of Ridgway and 31 year volunteer fire fighter with the Ridgway Fire Protection District.

Pam Kraft, 29 year resident of the Town, and has served as the Ridgway Town Clerk/Treasurer for the past 26 years.

Mary Reinhardt, 27 year resident of Ridgway and a former 24 year volunteer fire fighter with the Ridgway Fire Protection District.

Christen Williams, life long resident and long time business owner in Ouray County.

## AGENDA ITEM #7

## AGENDA ITEM #8

## AGENDA ITEM #9



# **Ridgway Pickleball Club**

Town Council Proposal Oct 2022

# THE NEED

“in February, pickleball was named the country’s fastest-growing sport for the second year in a row by the Sports and Fitness Industry Association. Pickleball has 4.8 million players nationwide, an increase of nearly 40% over two years ago”

The Ridgway Pickleball Club has experienced explosive growth, averaging 60%/yr over the past 2 years. Current facilities in Ridgway cannot support this rate of growth

# THE RATIONALE

Ridgway’s

- Core Values address the Need
- Long-range plan includes budget for recreational facilities expansion
- Athletic Park can accommodate additional facilities for diverse activities
- Local economy will benefit from the addition of pickleball courts

# THE PROPOSAL

Construct a dedicated 8-court pickleball facility in the Ridgway Athletic Park, leveraging existing facilities and adding to the diversity of recreation options available to residents and visitors



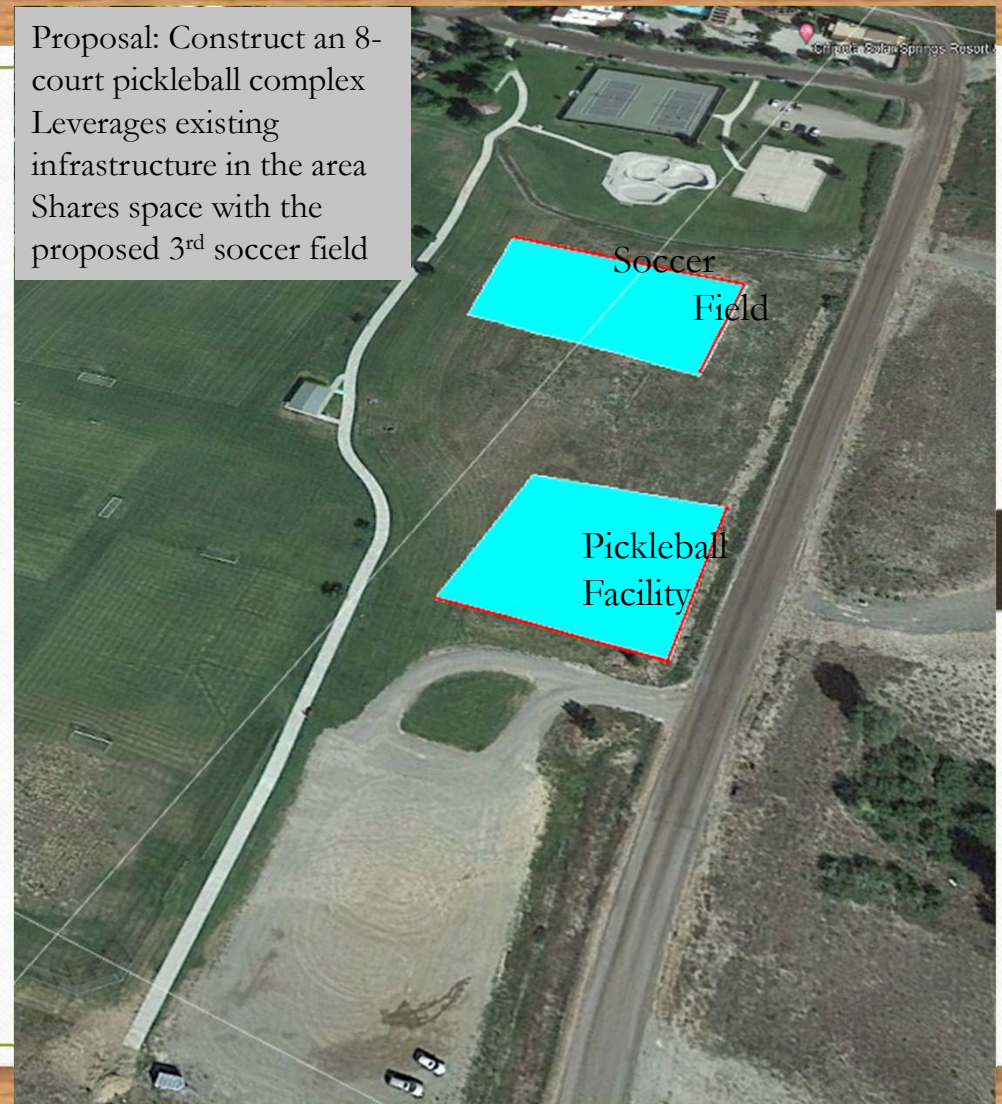
## Town of Ridgway Core Values that Guide the Plan

### Community Values:

- 1: Healthy Natural Environment
- **2: Sense of Community and Inclusivity**
- **3: Small Town Character and Identity**
- 4: Vibrant and Balanced Economy
- **5: Well-Managed Growth**

This proposal directly addresses 3 of the above 5 Core Values:  
Core Value 2: Goal COM-5: Encourage a range of health, human, youth, senior, and other community services in Ridgway  
Core Value 3: Goal CHR-5: Promote a range of opportunities and spaces for community gatherings and interactions.  
Goal CHR-7: Develop an interconnected system of parks, trails, open space, and recreational facilities that meets the needs of Ridgway's residents and visitors.  
Core Value 5: Goal GRO-2: Ensure public infrastructure, utilities, facilities, and services are sufficient to meet the needs of residents and businesses as the town grows.

Proposal: Construct an 8-court pickleball complex  
Leverages existing infrastructure in the area  
Shares space with the proposed 3<sup>rd</sup> soccer field





Number of Courts	8
Pre-work: architectural, drawings, bid prep	50,000
Site Preparation	51,453
Concrete, post-tensioned slab	142,981
Court Surfacing, Fencing, Furnishing	149,000
Subtotal	393,434
3%/yr Escalation from 2022 to 2025 start date 9%	36,482
Contingency 15%	59,015
Engineering, Procurement, Construction Management 15%	73,340
<b>Total</b>	<b>488,931</b>

Scoping-level Cost Estimate and Sources of Funding

	Sources of Funding	
<b>\$ 488,931</b>	<b>Amount to Fund</b>	
\$ 5,000	Pledge drive	1%
\$ 5,000	Club donations during annual dues	1%
\$ 50,000	Major donors	10%
\$ 10,680	Tournaments	2%
\$ 100,000	Town of Ridgway (incl EPCM)	20%
\$ 258,251	GOCO Grant	53%
\$ 60,000	Other grants	12%
<b>\$ 488,931</b>	<b>Total</b>	<b>100%</b>

We recommend an 8-court complex to address the rapidly growing participation in the sport of pickleball

# SCHEDULE

	2022			2023				2024				2025			
Activity	OCT	NOV	DEC	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Fundraising															
Donations															
Tournaments															
GOCO Funding															
03 November submit concept															
18 November invitation to apply															
05 January submit application															
31 March 2023 Grants awarded															
Preliminary Engineering															
Bid Process															
Bid Award															
Construction															
Facility Commissioning															

## Key Assumptions:

GOCO concept submittal deadline Nov 2022, award 90-120 days later

Design/Engineering proceeds once funding is secured

Construction time benchmarked on Buena Vista's experience





## NEXT STEPS:

1. OBTAIN APPROVAL TO PROCEED
2. ENGAGE TWO GRANT WRITERS – GOCO AND SMALLER/LOCAL FUNDS
3. CONTINUE INDIVIDUAL FUNDRAISING AND INITIATE ADDITIONAL FUNDRAISING CAMPAIGN EVENTS
4. COORDINATE WITH RIDGWAY ON SCOPE, SCHEDULE, BUDGET, EXECUTION PLAN



QUESTIONS?



# APPENDICES







King's Point Suncoast, FL



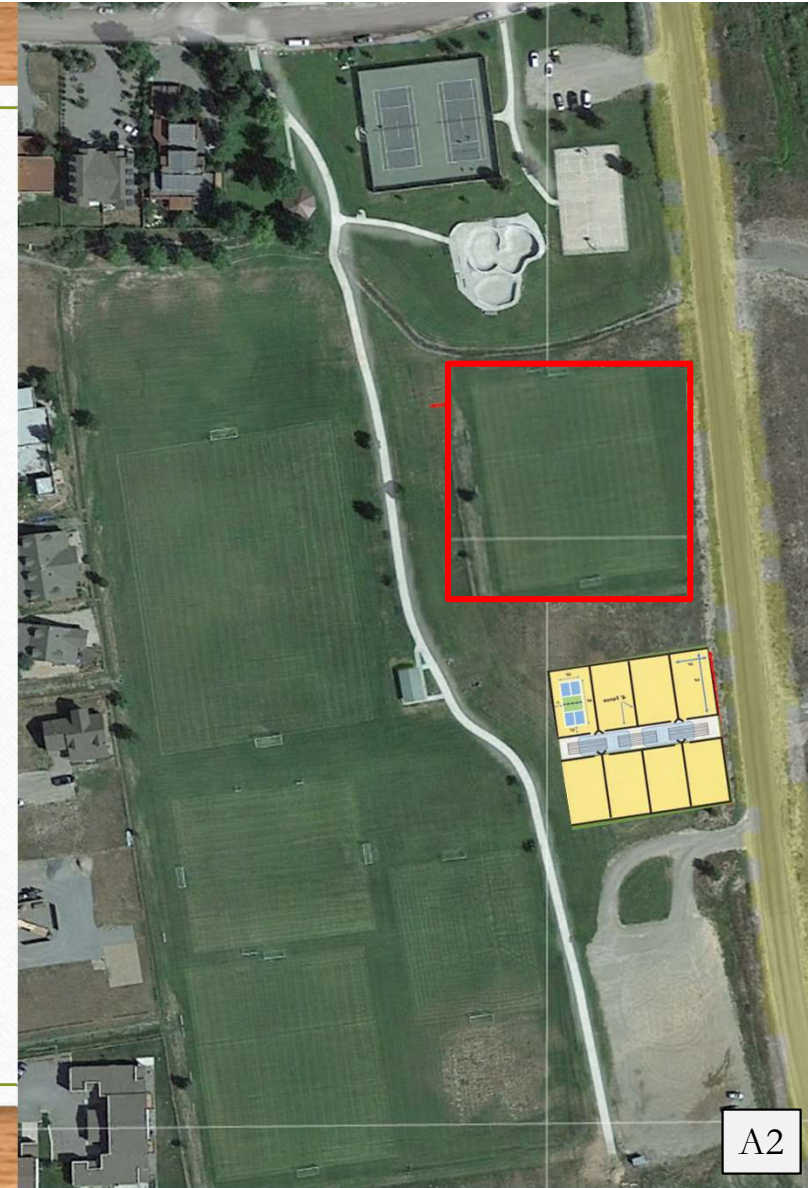


Two Different  
Pickleball 8-court  
complexes with  
different layout  
coupled with  
soccer practice  
fields

Trade-offs on court  
access, soccer field  
size, viewing areas

Left: King's Point  
Suncoast

Right: Pagosa  
Springs



# RPC BUDGET (DRAFT)

<b>Ridgway Pickleball Club Three Year Budget 2023-2025</b>					
<b>Assumptions:</b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>
Annual Dues		\$20	\$20	\$20	\$20
Drop In Fee		\$5	\$5	\$5	\$5
Membership Count (b)	54	65	95	106	117
% Increase		20%	46%	12%	10%
Est # of Drop ins			36	40	44
% Increase				11%	10%
<b><u>Income Statement</u></b>					
<b>Revenue</b>					
Member Dues			1,900	2,120	2,340
Drop in Fees			180	200	220
Tournaments					
Clinics					
Fundraising for courts (a)			15,000	15,000	15,000
<b>Total Reveue</b>			<b>\$ 17,080</b>	<b>\$ 17,320</b>	<b>\$ 17,560</b>
<b>Expenses</b>					
Nets			150	165	182
Balls			200	220	242
Annual Picnic			200	220	242
D&O Ins			380	418	460
Grant Writing			1,100	500	500
Technology - website/software			600	660	726
Professional services - tax prep/consulting			500	550	605
Misc/contingency			500	550	605
<b>Total Expenses</b>			<b>\$ 3,630</b>	<b>\$ 3,283</b>	<b>\$ 3,561</b>
<b>Net Income</b>			<b>\$ 13,450</b>	<b>\$ 14,037</b>	<b>\$ 13,999</b>
<b><u>Cashflow</u></b>					
<b>Beg Balance: Cash in Bank</b>			<b>\$ 3,013</b>	<b>\$ 2,963</b>	<b>\$ 3,500</b>
Net Income			13,450	14,037	13,999
<u>Courts Campaign restricted fund</u>			(13,500)	(13,500)	(13,500)
<b>Ending Balance: Cash in Bank</b>	<b>\$ 3,013</b>	<b>\$ 2,963</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,999</b>
<b>Ending Balance: Restricted Fund</b>			<b>13,500</b>	<b>27,000</b>	<b>40,500</b>



# RPC MEMBERSHIP GROWTH

	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)	2025 (est)
Applied	20	24	31	38	63	97			
Active						65	95	106	117
Growth		+20%	+29%	+23%	+66%	+54%	+46%	+12%	+10%



Applied means waivers signed; Active means paid dues

Assume 10% growth in Active members beyond 2024

Typical morning play participation is 5 courts plus 8 in rotation or 28 people, for >40% participation

By 2025, that would imply 47 people, or 8 courts and 15 in rotation

BELOW IS THE GRANT CYCLE FOR GOCO WITH THE 2<sup>ND</sup> CYCLE  
ACCEPTING CONCEPTS UP TO NOV 3, 2022

**TRIENNIAL GRANTS**  
(RUNNING 3 TIMES PER YEAR)

**LAND ACQUISITION, COMMUNITY IMPACT, PLANNING & CAPACITY, STEWARDSHIP IMPACT, AND CENTENNIAL OPPORTUNITIES**

	<b>FIRST CYCLE</b>	<b>SECOND CYCLE</b>	<b>THIRD CYCLE</b>
Concepts accepted up to:	August 4, 2022	November 3, 2022	February 2, 2023
Applications invited:	August 17, 2022	November 18, 2022	February 15, 2023
Application due dates:	September 15, 2022	January 5, 2023	March 20, 2023
Grants awarded:	December 9, 2022	March 2023	June 2023

## AGENDA ITEM #10



Building People, Places & Community

**To:** Town of Ridgway Mayor and Town Council  
**Cc:** Preston Neill, *Ridgway Town Manager*  
**From:** TJ Dlubac, AICP, *Community Planning Strategies, Contracted Town Planner*  
**Date:** October 7, 2022  
**Subject:** Lakin-Arnold Subdivision for October 12<sup>th</sup> TC Meeting

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#### APPLICATION INFORMATION

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**Request:** Approval of the Lakin-Arnold Subdivision to separate one single interest ownership into two lots.

**Legal:** Lots 16, 17 & 18, Block 20, Town of Ridgway  
NE1/2 Section 17, T45N, R8W, NMPM

**Address:** 377 N. Laura St

**General Location:** South of Frederick St., north of Charles St., and west of and adjacent to N. Laura St.

**Parcel #:** 430516204002

**Zone District:** Historic Residential (HR)

**Current Use** Single-Family Residence

**Applicant** Beth Lakin

**Owner** Beth Lakin

#### PROJECT REVIEW

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##### BACKGROUND

The application for an Amended Plat was submitted on September 17, 2021. A completeness review was conducted, and the application was accepted as complete on October 4, 2021, after additional information was provided by the applicant.

Upon review of the application by town staff and consultants, it was realized that the existing sewer main line in the alley to the west of the property did not extend far enough to the south to service the new proposed Lot 2. After discussing the issue with the applicant, it was agreed upon to continue the Planning Commission hearing to November 30, 2021, to allow time for the applicant and town staff to discuss options to provide sewer service to both parcels in accordance with Town standards, review the application against the Ridgway Municipal Code (RMC), and prepare a staff report for the Planning Commission.

Town staff later confirmed the location of the sewer manhole and then met with the applicant to discuss options. Following a discussion of the available options with the applicant, it was determined that the best option moving forward was to again continue this application until April 2022 to allow adequate time for the applicant to design the sewer line extension, gain town approval of the design, and install the public improvements in the Spring of 2022. Due to scheduling backlogs, the applicant requested

multiple continuances at the Planning Commission to allow additional time for the hired engineer to design and install the sewer extension.

The sewer extension design was reviewed and approved by the Town Engineer by June 2022. However, the Applicant has not been able to schedule contractors to come out and complete the work. RMC §7-4-5(C)(5)(a) states:

- (a) As-built plans containing the information as required by the Town specifications and regulations, for water, sewer, electricity, gas, telephone, and drainage systems, along with any other available as-built plans.*

Therefore, since the improvements have not yet been installed, the as-builts, as required by this code section, have not been submitted and, thus, the application was unable to be presented to Planning Commission at the June meeting. Another continuance was requested by the applicant and granted by the Planning Commission.

The application was once again continued at the July Planning Commission meeting to continue working on the public improvement – an extension of the sewer line.

The applicant was finally able to obtain a contractor to extend the sewer main line in the alley behind the new parcel (Lot 2). The installation began with adequate time for the subdivision approval process to be heard by the Planning Commission at their August 30, 2022, meeting.

## **CODE REQUIREMENTS**

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### **RMC §7-4-10 REPLATS AND AMENDED PLATS**

- (B) Amended plats of subdivision plats previously approved by the Town, or parts of such plats, which do not make or require a material change in the extent, location, or type of public improvements and easements provided, and are consistent with the Design Standards of these Regulations may be submitted, approved and recorded in accordance with the provisions of this Subsection in lieu of other procedures provided for subdivision by these regulations, if all required improvements are in and available to serve each lot.*

The proposed amendments do not materially change the “extent, location, or type of public improvements and easements” since the parcels are already platted and changes to the property boundaries or access are being contemplated with this request. Since the request addresses allowed uses on the property, the change is not material for the plat; however, the merits and applicable design and development standards required by the RMC will be reviewed at such time the property develops further. Therefore, the requirements set forth in 7-4-10(C) apply to this application.

This section requires the applicant to submit appropriate documentation in accordance with subsection 7-4-5(C) of the RMC and states that the application shall be reviewed with the procedures set forth in subsection 7-4-5(C) as well.

### **RMC §7-4-5(C)(8)(b):**

The Town Council shall determine whether the following are met in order to approve, with or without conditions, the plat amendment:

- (i) The Town has received a reproducible mylar properly executed by all parties except Town officials, the original subdivision improvements agreement properly executed by the Subdivider accompanied by required security, and copies of properly executed corporate documents and covenants;*





- (ii) Compliance with all Planning Commission conditions of approval except those subject to a good faith dispute;
- (iii) Payment of all costs due to date pursuant to 7-4-12(B), recording fees, development excise taxes, tap fees, and other amounts due the Town.

## ANALYSIS

### LAND USES

The property is zoned HR Historic Residential district and a single-family home is allowed by right in this zone district. Dimensional standards applicable to this district are

The property currently has one single-family home on it. The home would be located on the proposed Lot 1. The proposed lot 2 would be vacant and the applicant anticipates selling this lot to be developed as a single-family home. There is currently a shed and planters on Lot 2. These structures may be allowed to continue until such time Lot 2 is sold. Upon the sale of the property, the applicant shall remove these existing buildings and structures on Lot 2. Note 7 on the plat states this.



Figure 1. Property location

### DIMENSIONAL STANDARDS

Section §7-3-15(A) sets forth the required dimensional standards which shall be met for various uses within each zoning district. For the HR Historic Residential District, the following standards apply to single-family uses:

Standard	Requirement	Proposed	
		Lot 1	Lot 2
Min. Lot Width	25'	43.71	31.29'
Min. Lot Size	3,000sf	6,181.93sf	4,468.07sf
Max. Lot Coverage*	60%	TBD – 3,709.16sf max	TBD – 2,680.8sf max
Min. Front Setback*	15'	Existing – 21.7' to home.	TBD
Min. Rear Setback*	8'	>8'	TBD
Min. Side Setback*	3'	S: 8' N: 12'	TBD
Structure Height*	27'	Existing	TBD

*\*These dimensional standards will be confirmed at the time of building permit review.*

The proposed subdivision either meets or is able to meet all dimensional standards.

#### **ACCESS**

Each proposed lot will have its own direct access onto N. Laura Street. Currently, the gravel driveway for Lot 1 crosses through Lot 2 to access N. Laura Street. In the applicant's responses to the review comment letter dated August 26<sup>th</sup>, the driveway for Lot 2 which crosses Lot 1 will be removed upon the sale of Lot 2. Lot 1 will gain access from the alley.

#### **UTILITIES**

The property is located within an existing neighborhood where the adjacent public infrastructure has been installed previously.

Water Service: There is an existing 6" water line in N. Laura St and existing water meters to serve these two lots. Future development on Lot 2 will utilize these existing taps, meters, and service lines.

Sewer Service: The current home is serviced by a sewer line in the alley to the west of the property. The existing sewer line had to be extended to the south to serve the new Lot 2. This work is underway and is anticipated to be completed before the new lot will be developed.

#### **PUBLIC NOTICE AND PUBLIC COMMENT**

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The applicant has submitted a hearing application, associated fees, final plat materials, and other required support materials for this public hearing to the Town.

The property has been posted and proper notification has been completed by the Town in accordance with RMC §7-4-13.

As of the drafting of this staff report, no public comments have been received.

#### **PLANNING COMMISSION RECOMMENDATION** (AUGUST 30, 2022)

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At their regularly scheduled meeting on August 30, 2022, the Town of Ridgway Planning Commission recommends approval of the Lakin-Arnold Amended Plat to the Ridgway Town Council with the following conditions:

1. The applicant shall address all outstanding planning comments identified in the review comment letter dated August 26, 2022, to the satisfaction of the Town Staff prior to the application being scheduled for consideration at the Town Council.
2. The sewer line extension shall be completed and accepted by the Town prior to a building permit being issued for Lot 2.

#### **STAFF UPDATE:**

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Following the Planning Commission hearing, the applicant has addressed condition #1 with updated materials being submitted on September 22<sup>nd</sup>. The updated subdivision plat, exhibit map, and comment letter responses are attached to this staff report. Since previous comments and conditions have been addressed, an updated staff recommendation is provided based on the review of the latest materials submitted.

#### **UPDATED STAFF RECOMMENDATION**

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Upon review of the application against applicable Town standards, Staff recommends that the Town of Ridgway Town Council approve the Lakin-Arnold Amended Plat with the following condition:

1. The sewer line extension shall be completed and accepted by the Town prior to a building permit being issued for Lot 2.



### **RECOMMENDED MOTION**

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"I move to approve the Lakin-Arnold Amended Plat with the following condition:

1. The sewer line extension shall be completed and accepted by the Town prior to a building permit being issued for Lot 2.

### **ATTACHMENTS**

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- A. Application and Support Materials
- B. Planning Commission Action Letter







## Planning Commission Hearing Request

### Official Use Only

Receipt # 181

Date Received: 9-17-21

Initials: [Signature]

### General Information

Applicant Name	Beth Lakin	Application Date	9/14/2021
Mailing Address	PO Box 2114; Ridgway, CO 81432		
Phone Number	970-901-8624	Email	beth.l.lakin@gmail.com
Owner Name	same		
Phone Number		Email	
Address of Property for Hearing	377 N Laura St		
Zoning District	Historic Residential		

### Brief Description of Requested Action

Replat Lots 16, 17, 18 of Block 20 into Lots 1 & 2 Lakin-Arnold Replat

### Action Requested and Required Fee Payable to the Town of Ridgway

<input type="checkbox"/> Temporary Use Permit per 7-3-18(C)	\$150.00	<b>Subdivisions per 7-4 unless noted</b>	
<input type="checkbox"/> Conditional Use per 7-3-19	\$250.00	<input type="checkbox"/> Sketch Plan	\$300.00 (+ \$10.00/lot or unit)
<input type="checkbox"/> Change in Nonconforming Use per 7-3-20	\$150.00	<input type="checkbox"/> Preliminary Plat	\$1,500.00 (+ \$25.00/lot or unit)
<input type="checkbox"/> Variances & Appeals per 7-3-21	\$250.00	<input type="checkbox"/> Preliminary Plat resubmittal	\$750.00 (+ \$25.00/lot or unit)
<input type="checkbox"/> Rezoning per 7-3-22	\$250.00	<input type="checkbox"/> Final Plat	\$600.00
<input type="checkbox"/> Other Reviews Pursuant to 7-3-23	\$250.00	<input type="checkbox"/> Minor Subdivision	\$450.00 (+ \$25.00/lot or unit)
<input type="checkbox"/> Variance to Floodplain Reg. per 6-2	\$150.00	<input type="checkbox"/> Lot Split	\$450.00
<input type="checkbox"/> Master Sign Plan Pursuant to 7-3-117	\$150.00	<input checked="" type="checkbox"/> Replat	\$150.00 (+ \$25.00/lot or unit)
<input type="checkbox"/> Deviations from Residential Design	\$175.00	<input type="checkbox"/> Plat Amendment	\$250.00
Standards per 6-6		<input type="checkbox"/> Planned Unit Dev. per 7-3-16	See Preliminary and Final Plat
<input type="checkbox"/> Other	\$ _____	<input type="checkbox"/> Statutory Vested Rights per 7-5	\$1,500.00

Applicant and owner shall be jointly and severally responsible for legal, engineering, planning, administrative and miscellaneous fees, including recording costs, if incurred. (R.M.C. 7-3-25(B) and 7-4-12(B)). Water and sewer tap fees and development excise taxes are due at approval of final plats.



### Attachments Required

#### For All Applications

- ☐ Evidence of ownership or written notarized consent of legal owner(s).
- ☐ Information proving compliance with applicable criteria (see the Ridgway Municipal Code for criteria), this may include a narrative, site plans, and/or architectural drawings drawn to scale.

#### For Conditional Uses

- ☐ The site plan shall show the location of building(s), abutting streets, all dimensions, off-street parking requirements, and landscaping.
- ☐ Architectural drawings shall include elevations and details of building(s).

#### For Changes in Nonconforming Use

- ☐ Description of existing non-conformity.

#### For Variances

- ☐ The site plan shall show the details of the variance request and existing uses within 100 ft. of property.

#### For Rezonings

- ☐ Legal description, current zoning, and requested zoning of property.

#### For Subdivisions

- ☐ All requirements established by Municipal Code Section 7-4.
- ☐ Sketch plan submittals shall be submitted at least 21 days prior to the Planning Commission hearing at which the applicant wishes to have the application considered.
- ☐ Preliminary plat submittals shall be submitted at least 30 days prior to the Planning Commission hearing at which the applicant wishes to have the application considered.
- ☐ Final plat submittals shall be submitted at least 30 days prior to the Planning Commission hearing at which the applicant wishes to have the application considered.

*Please note that incomplete applications will be rejected. Contact with a Planning Commission or Town Council member regarding your application constitutes ex parte communication and could disqualify that Commissioner or Councilor from participating in your hearing. Please contact staff with any questions.*

  
Applicant Signature

9/16/2021  
Date

  
Owner Signature

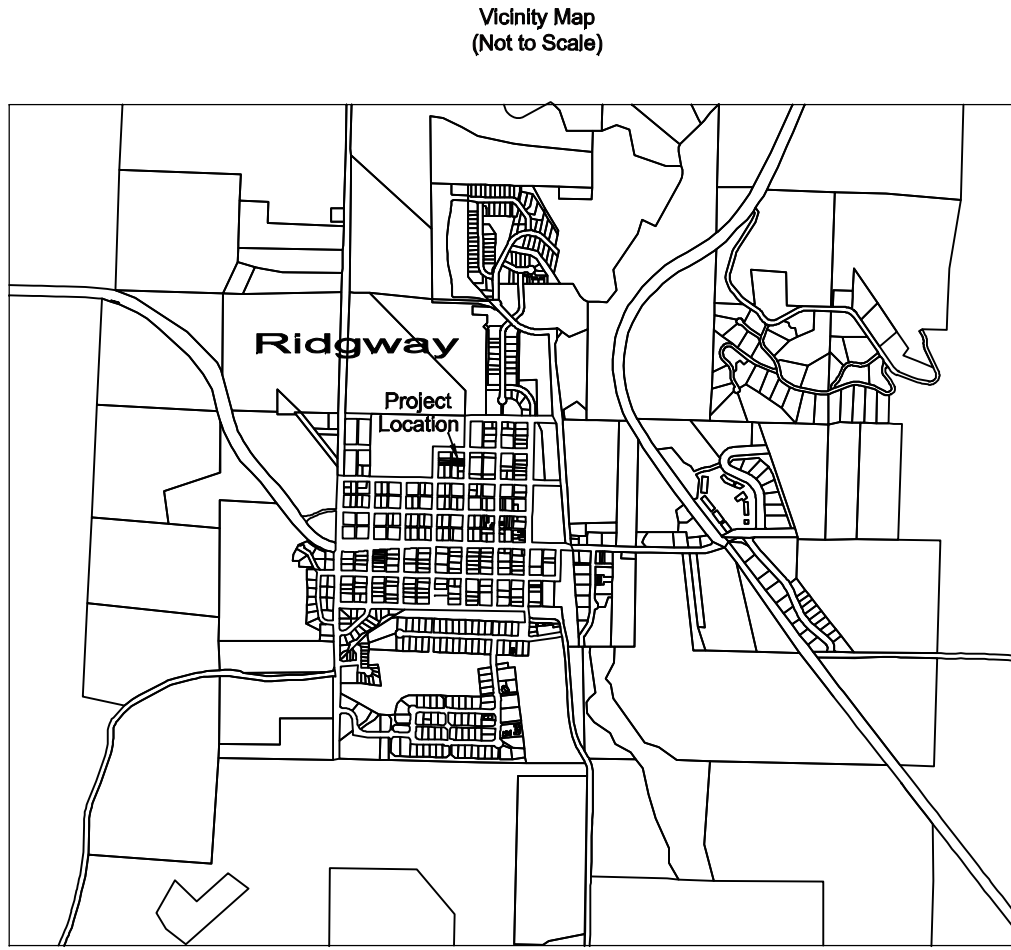
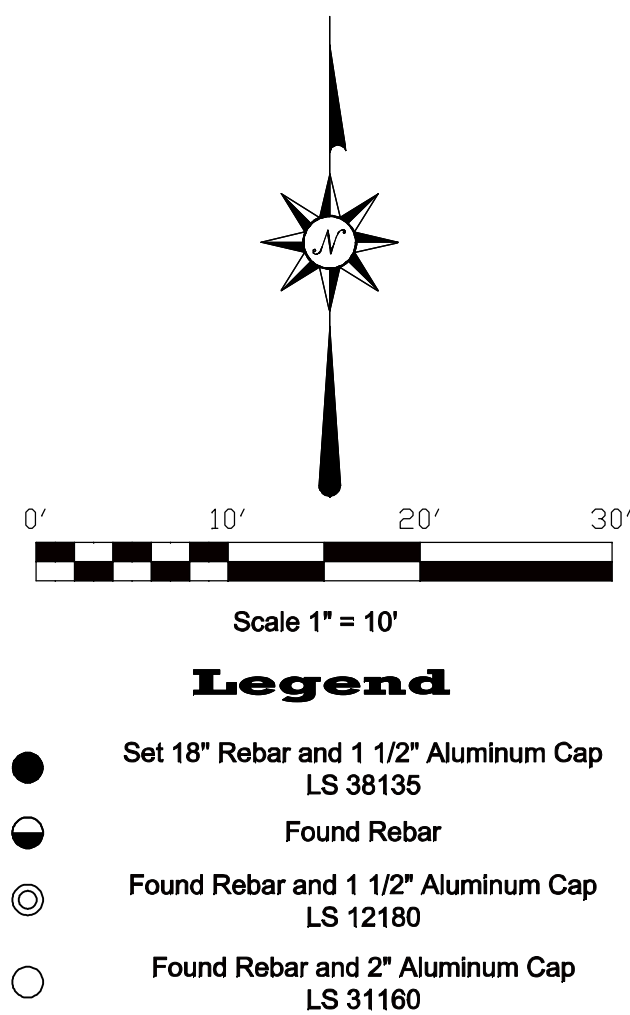
9/16/2021  
Date



Final Plat for Lakin - Arnold Subdivision

An Replat of Lots 16, 17 and 18, Block 20, Town of Ridgway

Located in the Northeast 1/4 of Section 17, Township 45 North, Range 8 West, NMPM, Town of Ridgway, County of Ouray, State of Colorado



CERTIFICATE OF OWNERSHIP AND DEDICATION:

Know all persons by these presents: Beth Leigh Lakin, ("Owner"), being the owner of the land described as follows:

Lot 16, 17, and 18, Block 20, Town of Ridgway, County Of Ouray, State Of Colorado ("Property"), has laid out, platted and subdivided same as shown on this plat under the name of FINAL PLAT FOR LAKIN-ARNOLD SUBDIVISION, A REPLAT OF LOTS 16, 17, AND 18, BLOCK 20, TOWN OF RIDGWAY, LOCATED IN THE NORTHEAST 1/4 OF SECTION 17, TOWNSHIP 45 NORTH, RANGE 8 WEST, NMPM, TOWN OF RIDGWAY, COUNTY OF OURAY, STATE OF COLORADO, and by these presents does hereby dedicate to the perpetual use of the Town of Ridgway, Ouray County, Colorado, the streets, alleys, roads, and other public areas as shown and designated for dedication hereon and hereby dedicate those portions of land labeled as utility easements for the installation and maintenance of public utilities as shown hereon.

In witness hereof Owner has executed this Plat effective as of \_\_\_\_\_, 202\_\_.

Beth Leigh Lakin, the Owner of the Property.

By: \_\_\_\_\_

Printed Name: Beth Leigh Lakin

Title: Owner

NOTARIAL:

STATE OF \_\_\_\_\_ )

\_\_\_\_\_ ) ss.

COUNTY OF \_\_\_\_\_ )

The foregoing Certificate of Ownership and Dedication was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_ by Beth Leigh Lakin.

Witness my hand and official seal.

My commission expires: \_\_\_\_\_

Notary Public \_\_\_\_\_

SURVEYOR'S CERTIFICATE

I, Peter C Sauer, hereby certify that this plat was prepared under my direct supervision and that said survey is accurate to the best of my knowledge, conforms to all requirements of the Colorado Revised Statutes, and all applicable Town of Ridgway regulations, and that all required monuments have been set as shown.

\_\_\_\_\_  
Peter C Sauer  
License No. 38135

ATTORNEYS CERTIFICATE:

I, \_\_\_\_\_, an attorney at law duly licensed to practice before the courts of record of Colorado, do hereby certify that I have examined the Title Commitment Order Number \_\_\_\_\_ effective as of \_\_\_\_\_ at \_\_\_\_\_, M. issued by \_\_\_\_\_ and according to that title commitment, of all land herein platted and that title to such land is in the dedicator(s) and owners, and that based upon my review of said title commitment, the property dedicated hereon has been dedicated free and clear of all liens and encumbrances, except as follows:

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

\_\_\_\_\_, Attorney at Law

TREASURERS CERTIFICATE:

According to the records of the County of Ouray Treasurer there are no liens against this subdivision or any part thereof for unpaid state, county municipal or local taxes or special assessments due and payable. Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Jill Mihelich, Ouray County Treasurer

LIENHOLDER CERTIFICATE

The undersigned hereby certifies that it is a lawful lienholder/deed of trust holder as to the real property described in this Plat, does hereby certify that it accepts the conditions and restrictions set forth in this Plat, and does hereby subordinate its interests in the property described in this Plat to the fee simple dedications and grants of easements (if any) hereby provided to the Town of Ridgway.

Rocket Mortgage  
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

NOTES

- Outdoor Lighting: All outdoor lighting shall conform to Ridgway Municipal Code Section 6-5 "Outdoor Lighting regulations", as may be amended.
- The property platted hereon is subject to the prior easements as shown hereon.
- All construction will conform with Ridgway Municipal Code.
- BASIS OF BEARINGS: The south line of LOT 18, BLOCK 20, TOWN OF RIDGWAY, COLORADO is recorded as as being S 88°26'12" E, as shown hereon.
- Linear Units: US Survey Foot.
- The maximum Number of Dwelling units allowed is two (2), one (1) on each lot, for which the applicable excise tax has been paid. If any additional units added the excise tax for said units shall be due with the building permit or upon any further subdivision.
- All existing accessory structures shall be removed from Lot 2 prior to the sale of Lot 2.

NOTICE

According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

PLANNING COMMISSION:

Recommended for approval by the Planning Commission this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Michelle Montague, Town of Ridgway Planning Commission Chairperson

TOWN COUNCIL:

Approved by the Town Council this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

John Clark, Town of Ridgway Mayor

APPROVAL OF TOWN ATTORNEY:

Approved for recording with the Ouray County Clerk and Recorder's Office this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Bo Nerlin, Town of Ridgway Town Attorney

CERTIFICATE OF IMPROVEMENTS COMPLETION:

The undersigned, Town Manager of the Town of Ridgway, certifies that all required improvements and utilities are installed, available, and adequate to serve each lot in the \_\_\_\_\_ Subdivision.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Preston Neill, Town of Ridgway Town Manager

ENGINEERS CERTIFICATE:

I, \_\_\_\_\_, a Registered Professional Engineer in the State of Colorado, do certify that the streets, curbs, gutters, and sidewalks, sanitary sewer system, water distribution system, fire protection system, and storm drainage system for this subdivision are properly designed, meet the Town of Ridgway specifications, and are adequate to serve the subdivision shown hereon.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Joanne Fagan, Town of Ridgway Town Engineer

RECORDER'S CERTIFICATE


This plat was filed for record in the office of Clerk and Recorder of Ouray County at \_\_\_\_\_ M. on the \_\_\_\_\_ day of \_\_\_\_\_, A.D. 202\_\_, under

Reception No. \_\_\_\_\_

By: \_\_\_\_\_

Michelle Nauer, Ouray County Clerk and Recorder

Deputy \_\_\_\_\_

PROJECT MANAGER: PS CADD TECH: PS CHECKED BY: PS START DATE: 9/1/2021	REVISIONS	DATE	DESCRIPTION	BY
	1			
	2			
	3			
	4			
	5			
	OFFICE (970) 249-5349 CELL (970) 729-1289 23414 INCOMPAHRE ROAD MONTROSE, CO 81403 WWW.ORIONSURVEYING.COM			
	DRAWING PATH: Replat 9-21			
SHEET No. 1 OF 1		PROJECT: 21228		

Beth Lakin  
377 N Laura St  
Ridgway, CO 81432

September 28, 2021

Town of Ridgway:

This letter is to confirm that to my knowledge mineral rights have not been severed from surface rights and that I have not conveyed any mineral rights for Lots 16, 17, and 18 of Block 20, Town of Ridgway, County of Ouray, Colorado.

Sincerely,

A handwritten signature in black ink that reads "Beth Lakin". The signature is written in a cursive, flowing style with a large initial "B" and a stylized "L".

Beth Lakin



TOWN HALL PO Box 10 | 201 N. Railroad Street | Ridgway, Colorado 81432 | 970.626.5308 | www.town.ridgway.co.us

**TOWN OF RIDGWAY, COLORADO  
ACKNOWLEDGMENT OF FEES AND COSTS**

Beth L Lakin ("Applicant") and Beth L Lakin ("Owner") do hereby acknowledge that with the filing of an application, or seeking Town review under Chapter 7, Section 3 or Section 4 of the Town of Ridgway Municipal Code, that it is subject to the requisite fees and costs associated with such action, in accordance with 7-3-20 and 7-4-12, including out-of-pocket legal fees and/or engineering fees.

Applicant and Owner acknowledge that no plat shall be recorded, improvement accepted, lien released, building permit issued, tap approved or final approval action taken until all fees then due are paid to the Town.

Applicant and Owner acknowledge that the Town may suspend review of submittals, inspection of improvements, and processing of a subdivision, as it deems appropriate, unless all amounts are paid as due.

Applicant and Owner further acknowledges that unpaid fees may be certified to the Ouray County Treasurer for collection as delinquent charges against the property concerned.

Acknowledged this 17 day of September, 2021.

**APPLICANT:**

By: Beth L Lakin

Beth L Lakin, authorized signer  
(print name)

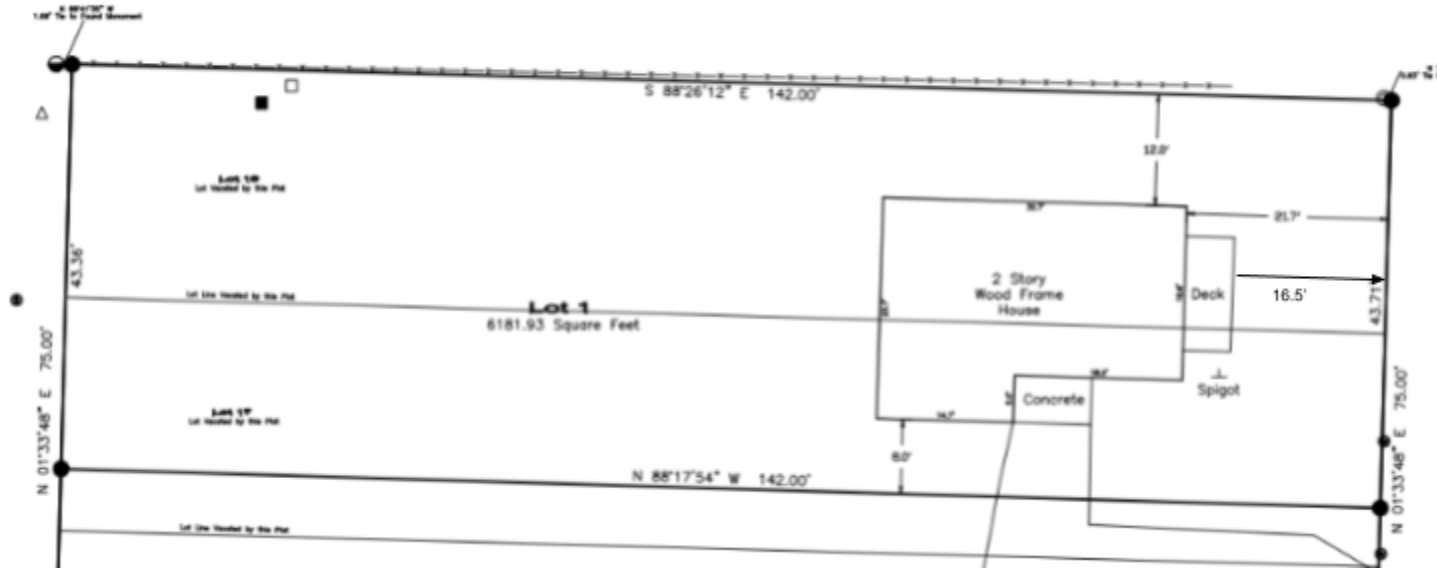
**PROPERTY OWNER:**

By: Beth L Lakin

Beth L Lakin, authorized signer  
(print name)



## Exhibit 1: Setbacks of structure on Lot 1:



Front setback: 16.5'

North setback: 12'

South setback from new property line: 8'

Back setback: >87'

August 26, 2022

Beth Lakin  
PO Box 2114  
Ridgway, CO 81432

E-Mail: [beth.l.lakin@gmail.com](mailto:beth.l.lakin@gmail.com)

**RE: Lakin-Arnold Amended Plat Review Comments**

Hi Beth:

The above-mentioned application and supplemental materials were reviewed by Community Planning Strategies (CPS) and Town Staff. The enclosed comments represent the findings of the review against applicable Town of Ridgway (Town) development and land use regulations.

The following items must be addressed and resubmitted to the Town to be reviewed and evaluated:

1. Modify the title block to read:

Final Plat for Lakin-Arnold Subdivision  
A Replat of Lots 16, 17, and 18, Block 20, Town of Ridgway  
NE ¼ of Section 17, Township 45 North, Range 68 West, New Mexico Principal Meridian  
Town of Ridgway, Ouray County, Colorado

2. Modify the Certificate of Ownership and Dedication:

**CERTIFICATE OF OWNERSHIP AND DEDICATION:**

Know all persons by these presents: Beth Leigh Lakin, ("Owner"), being the owner of the land described as follows:

Lot 16, 17, and 18, Block 20, Town of Ridgway, County Of Ouray, State Of Colorado ("Property"), has laid out, platted and subdivided same as shown on this plat under the name of [subdivision name], and by these presents does hereby dedicate to the perpetual use of the Town of Ridgway, Ouray County, Colorado, the streets, alleys, roads, and other public areas as shown and designated for dedication hereon and hereby dedicate those portions of land labeled as utility easements for the installation and maintenance of public utilities as shown hereon.

In witness hereof Owner has executed this Plat effective as of \_\_\_\_\_, 202\_\_.  
Beth Leigh Lakin, the Owner of the Property.

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

3. Modify the Attorney's Certificate to read as follows:

**ATTORNEYS CERTIFICATE:**

I, \_\_\_\_\_, an attorney at law duly licensed to practice before the courts of record of Colorado, do hereby certify that I have examined the Title Commitment Order Number \_\_\_\_\_ effective as of \_\_\_\_\_ at \_\_:\_\_\_ .M. issued by \_\_\_\_\_ and according to that title commitment, of all land herein platted and that title to such land is in the dedicator(s) and owners, and that based upon my review of said title commitment, the property dedicated hereon has been dedicated free and clear of all liens and encumbrances, except as follows:

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

\_\_\_\_\_  
[legal counsel Name] , Attorney at Law

4. Modify the Treasurer's Certificate to read as follows:

**TREASURERS CERTIFICATE:**

According to the records of the County of Ouray Treasurer there are no liens against this subdivision or any part thereof for unpaid state, county municipal or local taxes or special assessments due and payable.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Jill Mihelich, Ouray County Treasurer

5. Modify the Planning Commission Certificate to read as follows:

**PLANNING COMMISSION:**

Recommended for approval by the Planning Commission this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Michelle Montague, Town of Ridgway Planning Commission Chairperson

6. Modify the Town Council Certificate to read as follows:

**TOWN COUNCIL:**

Approved by the Town Council this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

John Clark, Town of Ridgway Mayor

7. Modify the Town Attorney's Certificate to read as follows:

**APPROVAL OF TOWN ATTORNEY:**

Approved for recording with the Ouray County Clerk and Recorder's Office this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Bo Nerlin, Town of Ridgway Town Attorney

8. Modify the Certificate of Improvement Completion to read as follows:

**CERTIFICATE OF IMPROVEMENTS COMPLETION:**

The undersigned, Town Manager of the Town of Ridgway, certifies that all required improvements and utilities are installed, available, and adequate to serve each lot in the \_\_\_\_\_ Subdivision.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

By: \_\_\_\_\_

Preston Neill, Town of Ridgway Town Manager

9. Add the following certificate to the Final Plat:

**ENGINEERS CERTIFICATE:**

I \_\_\_\_\_, a Registered Professional Engineer in the State of Colorado, do certify that the streets, curbs, gutters, and sidewalks, sanitary sewer system, water distribution system, fire protection system, and storm drainage system for this subdivision are properly designed, meet the Town of Ridgway specifications, and are adequate to serve the subdivision shown hereon.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.



By: \_\_\_\_\_  
Joanne Fagan, Town of Ridgway Town Engineer

10. If applicable, please add the following certificate to the Final Plat"

The undersigned hereby certifies that it is a lawful lienholder/deed of trust holder as to the real property described in this Plat, does hereby certify that it accepts the conditions and restrictions set forth in this Plat, and does hereby subordinate its interests in the property described in this Plat to the fee simple dedications and grants of easements (if any) hereby provided to the Town of Ridgway.

[Insert name of lienholder/deed of trust holder]

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

11. Amend Note #1 to read:

Outdoor Lighting; All outdoor lighting shall conform to Ridgway Municipal Code Section 6-5 "Outdoor Lighting regulations", as may be amended.

12. Amend Note #6 to read:

The maximum number of dwelling units allowed is two (2), one (1) on each lot, for which the applicable excise tax has been paid. If any additional units are added the excise tax for said units shall be due with the building permit or upon any further subdivision.

13. Add a new note stating: "All construction will conform with the Ridgway Municipal Code."

14. Remove the current note 3 referring to a blanket utility easement.

15. Remove all existing improvements depicted on the plat.

16. Remove or lighten all existing lot lines which are being amended with this Replat.

17. Add required utility easements on all property lines per Sec. 7-4-7(D) of the RMC.

18. If the current gravel driveway for Lot 1 is to remain over Lot 2 an easement providing legal access to Lot 1 shall be granted on the final plat.

19. Add a note to the plat stating that all existing accessory structures shall be removed from Lot 2 prior to the sale of Lot 2.

20. Please provide an exhibit identifying the existing setback distances between the existing structures and the property lines.

Please provide a written response detailing how each of the comments provided is being addressed in addition to making necessary amendments to the submittal materials. Upon resubmittal of these documents, a second round of review by town staff and consultants.

If you have any questions, please don't hesitate to reach out to me at (970) 744-0623 or TDlubac@PlanStrategize.com.

We look forward to receiving the revised documents and bringing this project to fruition.

Sincerely,

**COMMUNITY PLANNING STRATEGIES, LLC**



TJ Dlubac, AICP  
Contracted Town Planner

Cc: Preston Neill, Town of Ridgway Town Manager  
Joanne Fagan, Town of Ridgway Town Engineer

RE: Lakin-Arnold Amended Plat Review Comments Replies

1. Modify the title block.

The modified title block is reflected in the revised plat submitted 9/9/2022.

2. Modify the Certificate of Ownership and Dedication.

The modified Certificate of Ownership and Dedication is reflected on the revised plat submitted 9/9/2022.

3. Modify the Attorney's Certificate.

The modified Attorney's Certificate is reflected on the revised plat submitted 9/9/2022.

4. Modify the Treasurer's Certificate.

The modified Treasurer's Certificate is reflected on the revised plat submitted 9/9/2022.

5. Modify the Planning Commission Certificate.

The modified Planning Commission Certificate is reflected on the revised plat submitted 9/9/2022.

6. Modify the Town Council Certificate.

The modified Town Council Certificate is reflected on the revised plat submitted 9/9/2022.

7. Modify the Town Attorney's Certificate.

The modified Town Attorney's Certificate is reflected on the revised plat submitted 9/9/2022.

8. Modify the Certificate of Improvement Completion.

The modified Certificate of Improvement Completion is reflected on the revised plat submitted 9/9/2022.

9. Add the Engineer's Certificate.

The Engineer's Certificate has been added to the revised plat submitted 9/9/2022.

10. Add the Lienholder's Certificate.

The Lienholder's Certificate has been added to the revised plat submitted 9/9/2022.

11. Amend Note #1.

Note #1 has been amended on the revised plat submitted 9/9/2022.

12. Amend Note #6.

Note #6 has been amended on the revised plat submitted 9/9/2022.

13. Add a new note stating: "All construction will conform with the Ridgway Municipal Code."

14. Remove the current note 3 referring to a blanket utility easement.

The original Note #3 was removed. Note #3 states "All construction will conform with the Ridgway Municipal Code" on the revised plat submitted 9/9/2022.

15. Remove all existing improvements depicted on the plat.

Existing improvements were removed on the revised plat submitted 9/9/2022.

16. Remove or lighten all existing lot lines which are being amended with this Replat.

Lot lines being amended with this Replat are dashed on the revised plat submitted 9/9/2022.

17. Add required utility easements on all property lines per Sec. 7-4-7(D) of the RMC.

Clarification requested in email to TJ Dulbac with cc to Peter Sauer dated 9/9/2022

18. If the current gravel driveway for Lot 1 is to remain over Lot 2 an easement providing legal access to Lot 1 shall be granted on the final plat.

Access to Lot 1 is through the alley. The gravel "driveway" will not be used after sale of Lot 2.

19. Add a note to the plat stating that all existing accessory structures shall be removed from Lot 2 prior to the sale of Lot 2.

The shed on Lot 2 will be removed prior to the sale of Lot 2.

20. Please provide an exhibit identifying the existing setback distances between the existing structures and the property lines.

Exhibit A submitted with the revised plat reflects the setbacks for the dwelling unit on Lot 1. The shed on Lot 2 will be removed before sale of Lot 2.

September 3, 2022

Beth Lakin  
PO Box 2114  
Ridgway, CO 81432

E-Mail: [beth.l.lakin@gmail.com](mailto:beth.l.lakin@gmail.com)

**RE: Lakin-Arnold Amended Plat Planning Commission Action Letter**

Hi Beth:

At its regularly scheduled meeting on August 30, 2022, the Town of Ridgway Planning Commission voted to conditionally recommend approval of the Amended Plat for the Lakin-Arnold Subdivision to the Town of Ridgway Town Council by a vote of 5-0 with the following conditions:

1. The applicant shall address all outstanding planning comments identified in the review comment letter dated August 26, 2022, to the satisfaction of the Town Staff prior to the application being scheduled for consideration at the Town Council.
2. The sewer line extension shall be completed and accepted by the Town prior to a building permit being issued for Lot 2.

Please prepare responses to address these conditions and submit all necessary documents to the Town at your earliest convenience. Once Condition 1 is met, the application will be scheduled for consideration by the Town of Ridgway Town Council.

If you have any questions regarding any of this information, please feel free to reach out to me at 970-744-0623 or [TDlubac@PlanStrategize.com](mailto:TDlubac@PlanStrategize.com).

Sincerely,

**COMMUNITY PLANNING STRATEGIES, LLC**



TJ Dlubac, AICP  
Contracted Town Planner

Cc: Preston Neill, Town Manager, Town of Ridgway

## AGENDA ITEM #11



# *Space to Create Community Room*

Coming into Focus



October 12, 2022, Ridgway Town Council Meeting  
Presented by Tera Wick, Community Initiatives Facilitator



# *Purpose*

## Request Town Council Guidance

- Staff seek direction on the Space to Create Community Room for budget planning purposes

## Staff review

- Background
- Initial thoughts
- Preliminary furnishing concepts and budget research



October 12, 2022, Ridgway Town Council Meeting  
Presented by Tera Wick, Community Initiatives Facilitator





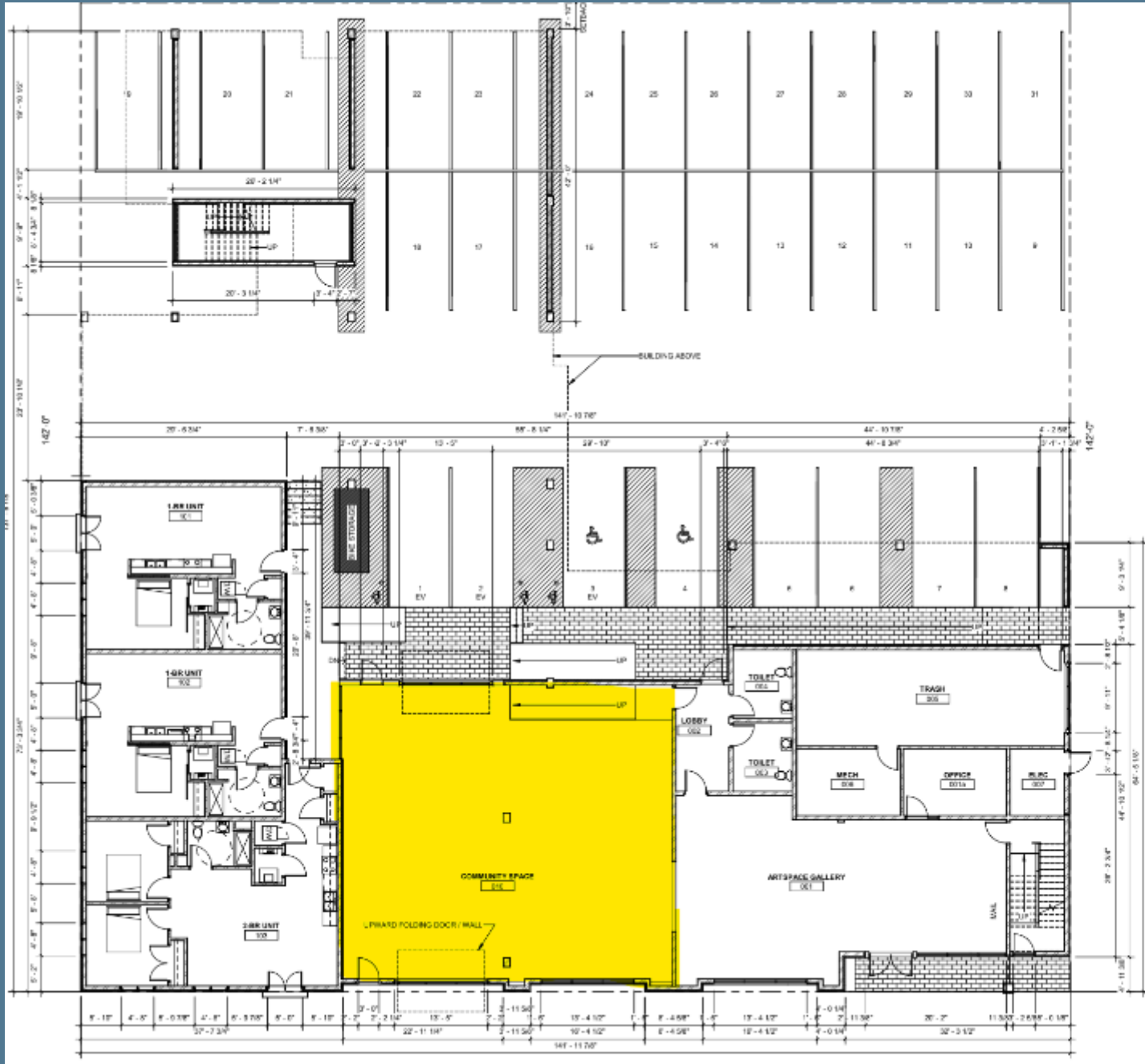
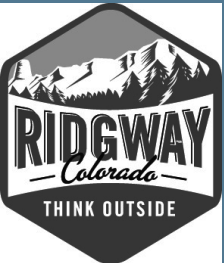
# Background

2000 square feet  
community space

To be managed by the  
Town of Ridgway  
within ArtSpace's  
building



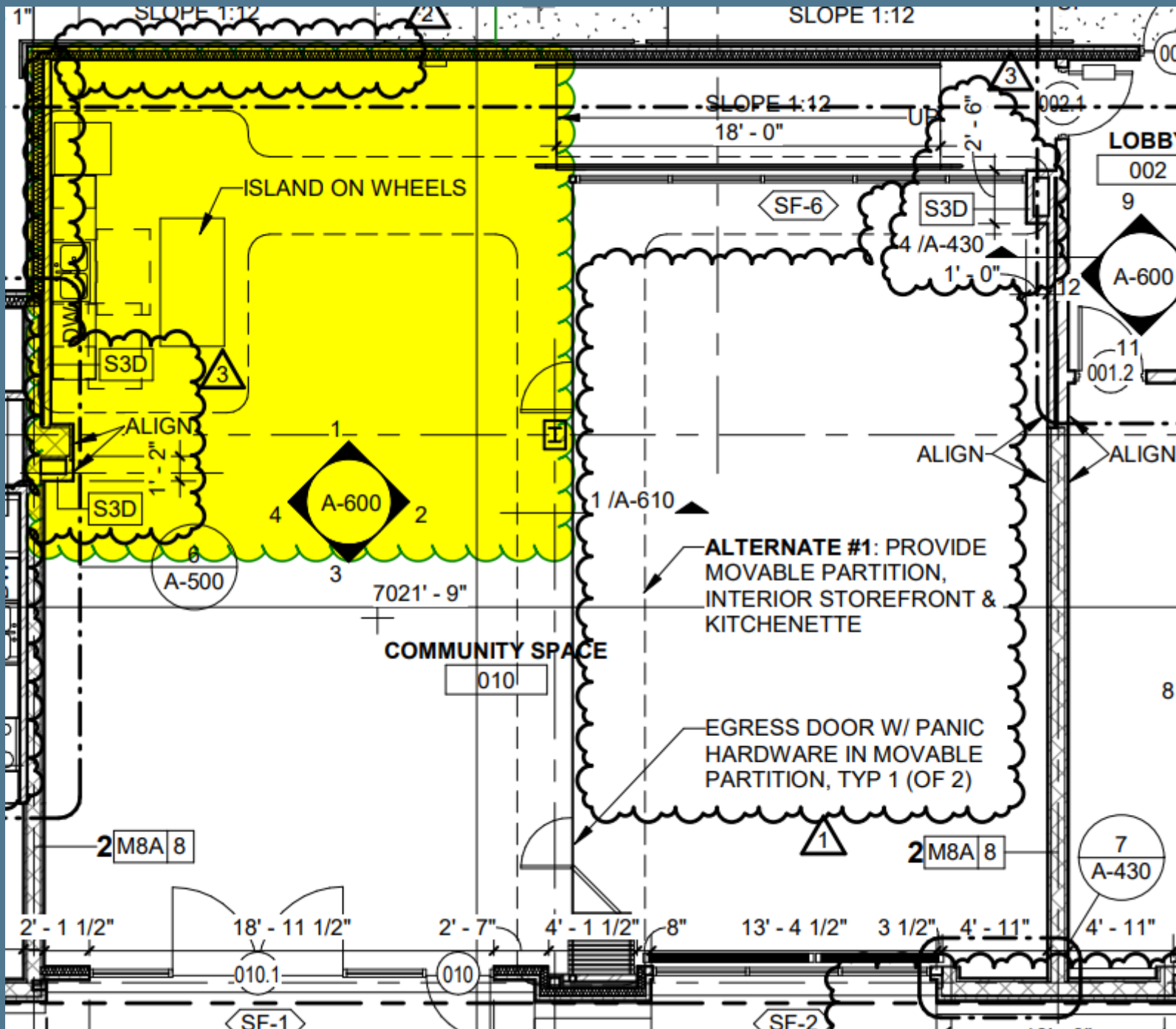
Fuse committee members and staff visiting space  
July 12, 2022



STATUS: NOT FOR CONSTRUCTION   SCHEMATIC DESIGN   DESIGN DEVELOPMENT   CONSTRUCTION DOCUMENTS   ISSUED FOR CONSTRUCTION		PROJECT NAME/LOCATION: DESCRIPTION (NEW CONSTRUCTION) ARTSPACE RIDGWAY	
DRAWING FIRST FLOOR PLAN		ARCHITECT OF RECORD HHL Architects 772 683-5555   641-0001, New York 10011 772 683-5555   641-0001, New York 10011 HHL-ARCHITECTS.COM	
SEAL	NOI	DATE	PROJECT
REVISIONS AND REVISIONS	ARTSPACE		

Presented by Tera Wick, Community Initiatives Facilitator





# *Initial thoughts*

Furnishings: Clean, modern, basic – get it functional

Make it versatile enough for:

- Classes
- Performances
- Art exhibitions
- Meetings
- Events and celebrations

Listen to the community, adapt and co-create

Community Initiatives Facilitator slated to manage space with help from other Town staff and Fuse committee



October 12, 2022, Ridgway Town Council Meeting  
Presented by Tera Wick, Community Initiatives Facilitator



# *Space Management Next Steps*

- Fee schedule
- Usage policies
- Signage
- Art/Décor

Staff will bring related proposals for Council consideration at a future time



October 12, 2022, Ridgway Town Council Meeting  
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# *This space has potential!*

- Serve as a vital community hub and physical asset in the heart of Ridgway's creative and commercial district
- Enhance and set the district apart
- Promote new, experimental work
- House a wide variety of cultural, educational, and economic activities that promote cultural and economic vitality
- Showcase creative, interpretive and educational information via street level window displays



October 12, 2022, Ridgway Town Council Meeting  
Presented by Tera Wick, Community Initiatives Facilitator



# *First, Get it Functional!*



October 12, 2022, Ridgway Town Council Meeting  
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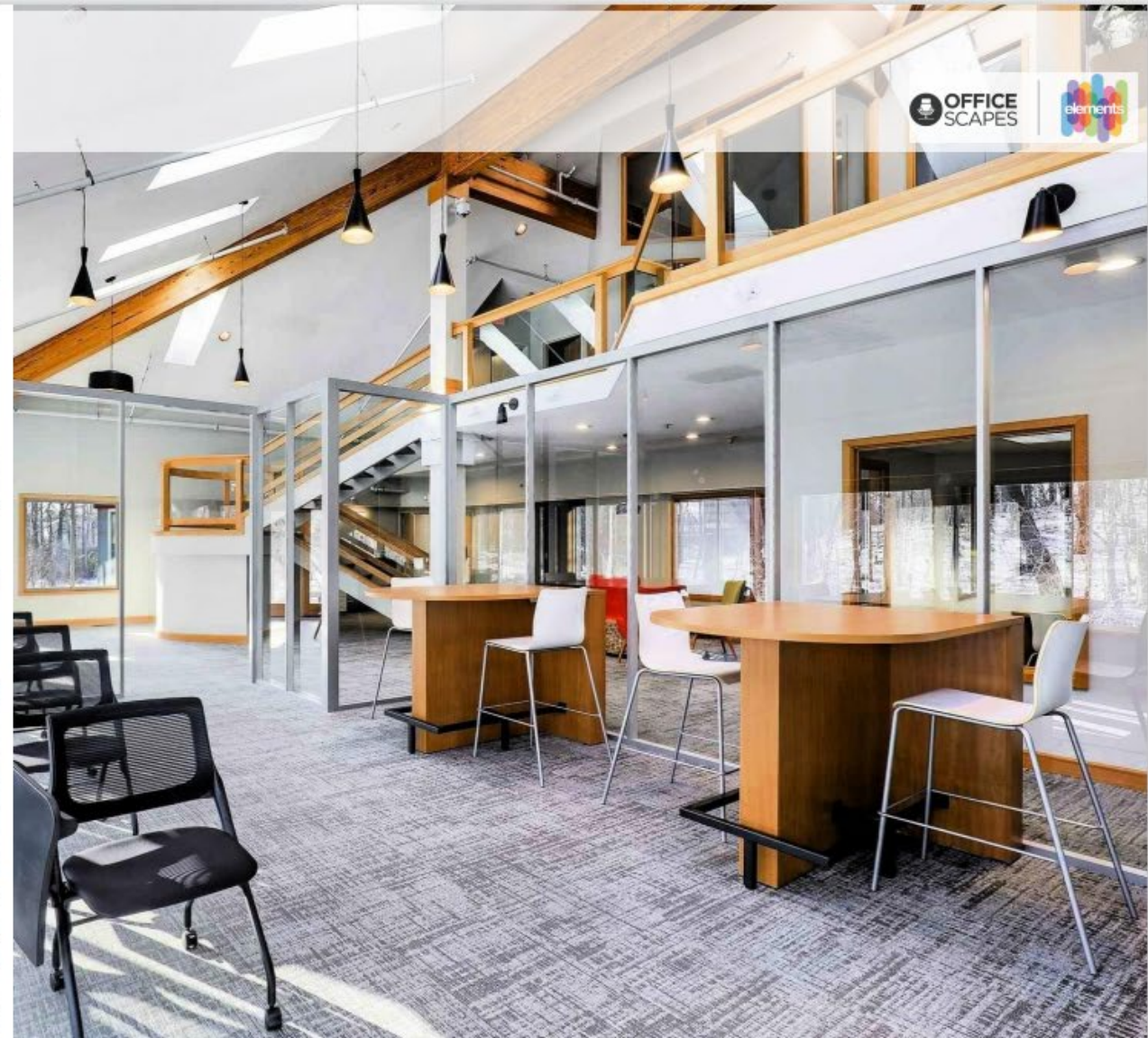


# GOOD

## \$87,640

High Level Estimate  
Workspace Elements

- "GOOD"
- Grade A+ B finishes (ex.: plastic laminates, limited upholstery options)
  - Mix of commercial and residential furniture
  - Standard products
  - Fewer manufacturer options



October 12, 2022, Ridgway Town Council Meeting  
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# BETTER

## \$121,800

High Level Estimate  
Workspace Elements

### "BETTER"

- Grade C+D finishes (ex.: woods, patterned/custom upholstery)
- Furniture manufacturer for commercial spaces/high use
- Option for upgraded products types and customization (ex.: power in tables, furniture accessories)
- Wider variety of manufacturer options



2



October 12, 2022, Ridgway Town Council Meeting  
Presented by Tera Wick, Community Initiatives Facilitator

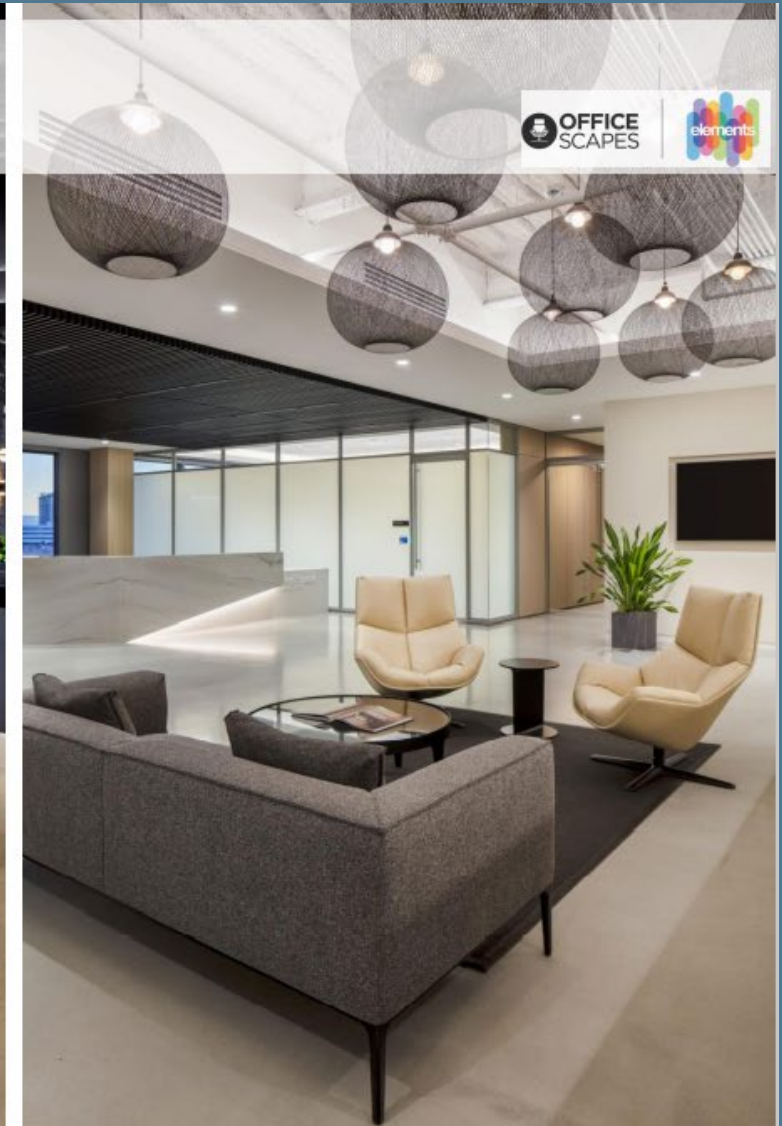
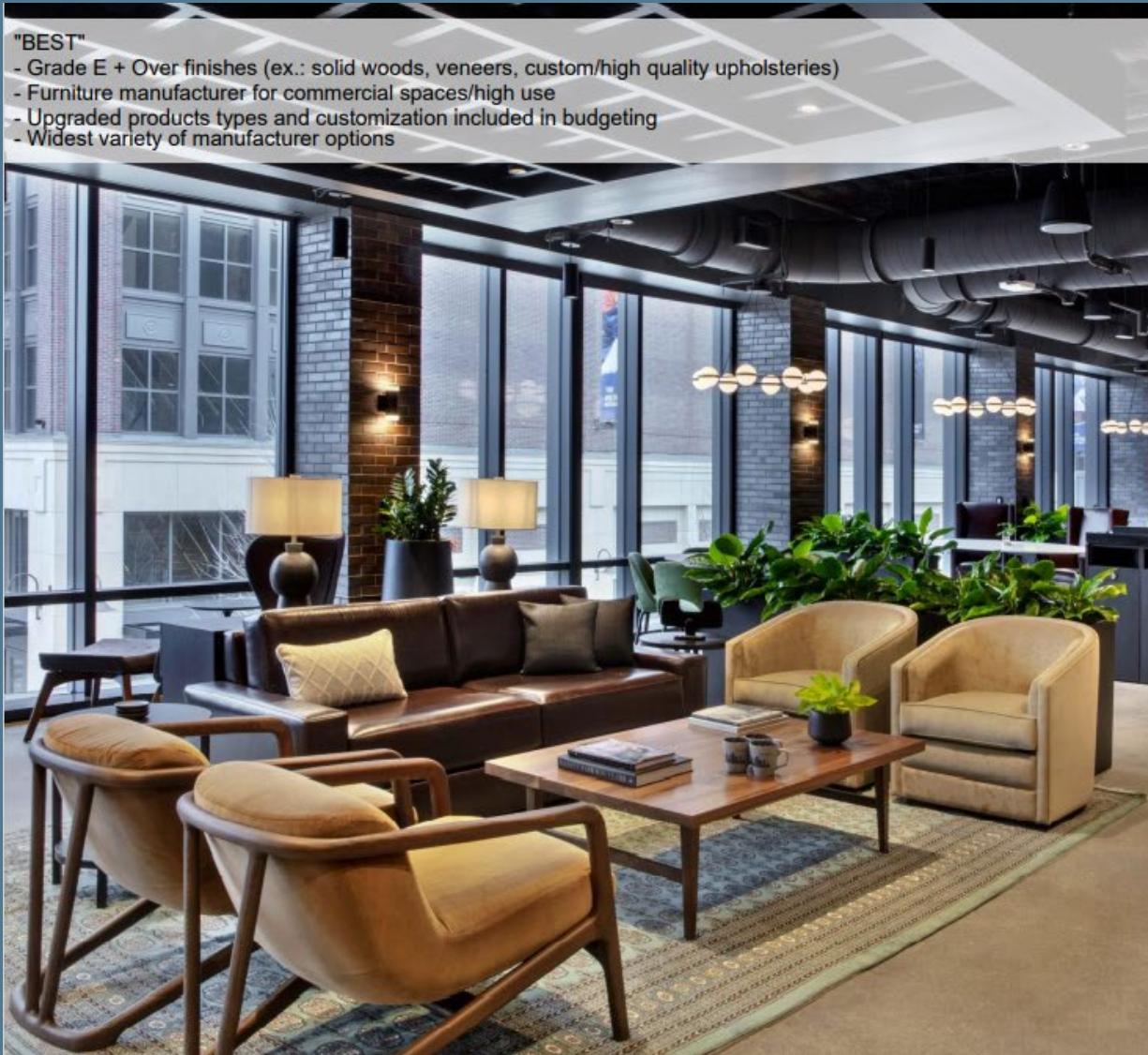




# BEST

## \$167,150

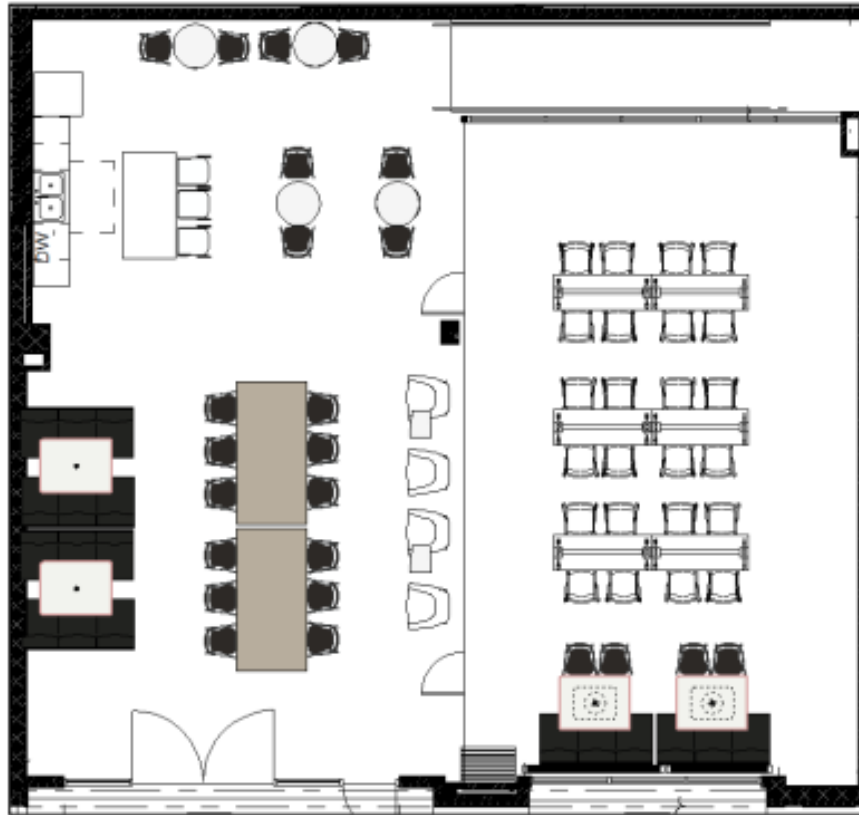
High Level Estimate  
Workspace Elements



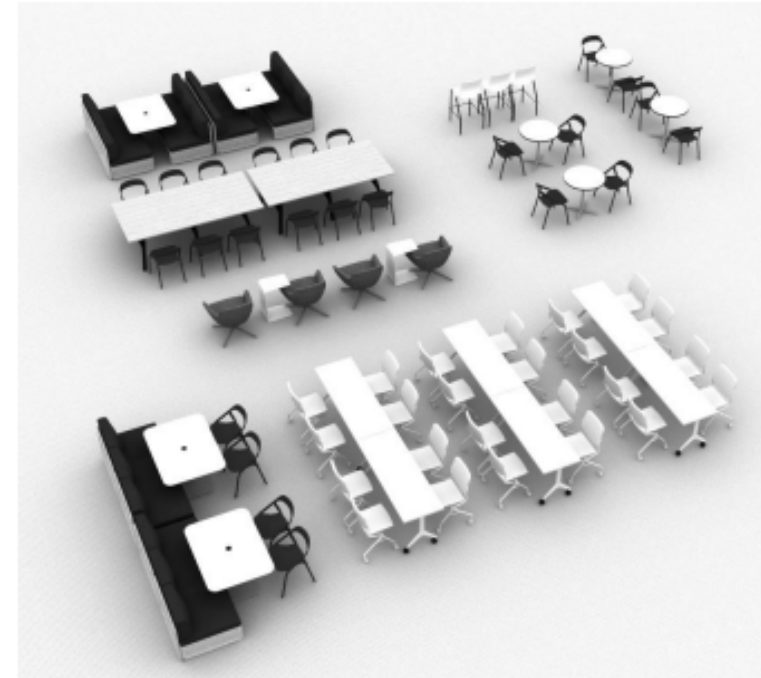
## preliminary furniture plan

### DISCLAIMER:

- the plan, finishes and furniture styles below are for concept and high-level budget development, only.
- programming for the space is at preliminary stages and has not been reviewed



preliminary furniture plan - for budget development only



3D view - furniture typologies

**COMMUNITY ROOM - HIGH LEVEL BUDGET**
**FURNITURE**
**COMMUNITY ROOM - OPEN AREA**

GOOD				BETTER			BEST		
ITEM	QTY	PRICE	EXT PRICE	QTY	PRICE	EXT PRICE	QTY	PRICE	EXT PRICE
Banquettes	4	\$ 3,500.00	\$ 14,000.00	4	\$ 4,500.00	\$ 18,000.00	4	\$ 6,000.00	\$ 24,000.00
Dining Table	2	\$ 1,500.00	\$ 3,000.00	2	\$ 2,500.00	\$ 5,000.00	2	\$ 4,000.00	\$ 8,000.00
Community Table (no power)	2	\$ 3,000.00	\$ 6,000.00	2	\$ 4,500.00	\$ 9,000.00	2	\$ 5,500.00	\$ 11,000.00
Side Chairs	20	\$ 350.00	\$ 7,000.00	20	\$ 500.00	\$ 10,000.00	20	\$ 700.00	\$ 14,000.00
Café Tables	4	\$ 500.00	\$ 2,000.00	4	\$ 700.00	\$ 2,800.00	4	\$ 900.00	\$ 3,600.00
Barstools	3	\$ 600.00	\$ 1,800.00	3	\$ 800.00	\$ 2,400.00	3	\$ 950.00	\$ 2,850.00
Lounge Chairs	4	\$ 700.00	\$ 2,800.00	4	\$ 1,000.00	\$ 4,000.00	4	\$ 1,500.00	\$ 6,000.00
Side Tables	2	\$ 400.00	\$ 800.00	2	\$ 600.00	\$ 1,200.00	2	\$ 800.00	\$ 1,600.00
<b>SUBTOTAL (optional items excluded)</b>			<b>\$ 37,400.00</b>			<b>\$ 52,400.00</b>			<b>\$ 71,050.00</b>

**COMMUNITY ROOM - ENCLOSED AREA**

GOOD				BETTER			BEST		
ITEM	QTY	PRICE	EXT PRICE	QTY	PRICE	EXT PRICE	QTY	PRICE	EXT PRICE
Training Tables	6	\$ 500.00	\$ 3,000.00	6	\$ 700.00	\$ 4,200.00	6	\$ 900.00	\$ 5,400.00
Training Chairs	24	\$ 450.00	\$ 10,800.00	24	\$ 600.00	\$ 14,400.00	24	\$ 750.00	\$ 18,000.00
Side Chairs	4	\$ 350.00	\$ 1,400.00	4	\$ 500.00	\$ 2,000.00	4	\$ 700.00	\$ 2,800.00
Dining Table	2	\$ 1,500.00	\$ 3,000.00	2	\$ 2,500.00	\$ 5,000.00	2	\$ 4,000.00	\$ 8,000.00
Banquettes	2	\$ 3,500.00	\$ 7,000.00	2	\$ 4,500.00	\$ 9,000.00	2	\$ 6,000.00	\$ 12,000.00
<b>SUBTOTAL</b>			<b>\$ 25,200.00</b>			<b>\$ 34,600.00</b>			<b>\$ 46,200.00</b>

**PRODUCT AND SERVICES SUBTOTAL**

GOOD				BETTER			BEST		
OPTIONAL ITEMS EXCLUDED									
Product Subtotal			\$ 62,600.00			\$ 87,000.00			\$ 117,250.00
Estimated Sales Tax (Ridgway at 9.05%)			\$ 5,634.00			\$ 7,830.00			\$ 10,552.50
Estimated Installation (estimated at 15% of product subtotal)			\$ 9,390.00			\$ 13,050.00			\$ 17,587.50
Estimated Surcharges (estimated at 8% of overall product)			\$ 5,008.00			\$ 6,960.00			\$ 9,380.00
Estimated Freight (estimated at 8% of overall product)			\$ 5,008.00			\$ 6,960.00			\$ 9,380.00
Estimated Design and Technical Services (\$75 an hour, begin at time of project being awarded to elements)			TBD			TBD			TBD
<b>FURNITURE SUBTOTAL (optional items excluded)</b>			<b>\$ 87,640.00</b>			<b>\$ 121,800.00</b>			<b>\$ 164,150.00</b>


**OFFICE  
SCAPES**

**elements**



# *Additional Budget Items*

- Audio visual equipment
- Refrigerator
- Other kitchen items
- Window treatments
- Art, relics installation
- Signage
- Workspace for staff
- Wifi, utilities TBD



October 12, 2022, Ridgway Town Council Meeting  
Presented by Tera Wick, Community Initiatives Facilitator



# *Conversation*

How would Council advise the staff and Fuse committee to proceed with the Space to Create community space?



October 12, 2022, Ridgway Town Council Meeting  
Presented by Tera Wick, Community Initiatives Facilitator



## AGENDA ITEM #12

GENERAL FUND		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
	<b>BEGINNING FUND BALANCE</b>	<b>2,160,552</b>	<b>2,595,827</b>		<b>3,011,811</b>	<b>3,859,178</b>
ACCOUNT # <b>REVENUES</b>						
	<b>TAXES</b>					
400GOO	Property Tax	303,090	348,534	322,177	348,534	
4001GOO	Property Tax - Bond Repayment	21,261	0	0	0	
401GOO	Penalties & Interest - Property Tax	982	500	127	500	
402GOO	Delinquent Property Tax	109	100	0	0	
403GOO	Sales Tax	1,658,351	1,325,000	923,116	1,690,000	
404GOO	Sales Tax - Food for Home Consumption	114,897	110,000	52,942	101,665	
405GOO	Sales Tax - Capital Improvement Fund	292,880	227,655	166,621	303,552	
4051GOO	Sales Tax - Cap Impr-Food Home Consump	22,985	22,000	10,591	20,338	
406GOO	Penalties & Interest - Sales&Lodging Tax	16,467	10,000	10,166	13,500	
407GOO	Lodging Tax	141,234	95,000	63,850	144,000	
408GOO	Specific Ownership Tax	37,964	35,000	21,193	35,000	
409GOO	Utility Franchise Tax	49,271	55,000	37,531	51,000	
410GOO	Excise Development Tax	24,000	49,500	0	0	
	<b>TOTAL</b>	<b>2,683,491</b>	<b>2,278,289</b>	<b>1,608,314</b>	<b>2,708,089</b>	<b>0</b>
	<b>INTERGOVERNMENTAL</b>					
411GOO	Highway Users	56,415	58,340	29,721	58,017	59,104
412GOO	Motor Vehicle Fees	7,085	6,000	3,818	6,500	
413GOO	Cigarette Tax	3,824	2,500	1,412	2,000	2,500
414GOO	Conservation Trust Fund (Lottery)	13,154	13,500	7,639	14,200	
415GOO	Grants - general	206,606	180,768	169,015	915,234	
416GOO	Road & Bridge Apportionment	26,277	30,216	0	30,216	
417GOO	Mineral Lease & Severance Taxes	1,749	20,000	0	93,505	20,000
	<b>TOTAL</b>	<b>315,110</b>	<b>311,324</b>	<b>211,605</b>	<b>1,119,672</b>	<b>81,604</b>
	<b>LICENSES, PERMITS &amp; FEES</b>					
420GOO	Building Permits	117,503	75,000	110,642	177,500	75,000
421GOO	Liquor Licenses	4,650	2,300	3,488	5,100	3,500
422GOO	Sales Tax Licenses	19,090	24,000	6,925	22,000	22,000
430GOO	Marijuana Facility Licenses	16,500	12,000	500	12,500	12,000
423GOO	Planning/Zoning Applications	5,795	5,000	7,270	7,270	5,000
424GOO	Excavation/Encroachment Permits	6,424	6,000	1,750	3,000	7,500
425GOO	Refuse Collection Fees	170,099	162,000	87,880	164,000	165,000
427GOO	USPS Rental Fees	8,642	8,642	5,041	8,642	8,642
428GOO	Parks, Facility & Rights of Way User Fees	2,195	2,000	2,660	4,200	4,000
429GOO	Permits - other (signs, etc)	460	500	559	1,000	1,000
431GOO	Short Term Rental Licenses	8,050	10,000	3,100	17,100	8,000
432GOO	Parking In-Lieu Fees			9,000	15,000	0
	<b>TOTAL</b>	<b>359,408</b>	<b>307,442</b>	<b>238,815</b>	<b>437,312</b>	<b>311,642</b>
	<b>FINES &amp; FORFEITURES</b>					
435GOO	Court Fines	6,440	7,500	3,508	7,500	7,500
	<b>TOTAL</b>	<b>6,440</b>	<b>7,500</b>	<b>3,508</b>	<b>7,500</b>	<b>7,500</b>
	<b>REIMBURSABLE FEES</b>					
440GOO	Consulting Services Reimbursement	69,617	110,000	26,955	64,000	
441GOO	Labor & Documents Reimbursement	345	3,000	135	150	1,000
442GOO	Bonds & Permits Reimbursement	8,603	9,800	4,160	6,200	9,000
443GOO	Mosquito Control Reimbursement	8,000	8,000	0	8,000	
444GOO	Administrative Reimbursement	7,045	6,500	2,294	5,800	
	<b>TOTAL</b>	<b>93,610</b>	<b>137,300</b>	<b>33,544</b>	<b>84,150</b>	<b>10,000</b>
	<b>MISCELLANEOUS</b>					
450GOO	Donations	25,000	0	0	2,500	2,500
451GOO	Sales - other (copies, equip sales, misc)	6,445	250	42	100	250
452GOO	Credits & Refunds - general	7,398	8,500	5,897	9,500	8,500
453GOO	Other - general (T/Clerk & Marshal fees)	5,535	2,500	559	1,075	1,200
454GOO	Special Events (festivals,concerts,movies)	25,127	25,000	65,715	67,708	
459GOO	Donations - RCD & MainStreet	2,913	2,000	0	3,000	3,000
455GOO	Interest Income	893	500	5,411	26,000	8,500
456GOO	Investment Income/Desig Reserves	111	150	868	3,000	1,500
	<b>TOTAL</b>	<b>73,422</b>	<b>38,900</b>	<b>78,492</b>	<b>112,883</b>	<b>25,450</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>3,531,481</b>	<b>3,080,755</b>	<b>2,174,278</b>	<b>4,469,606</b>	<b>436,196</b>
	<b>TOTAL AVAILABLE RESOURCES</b>	<b>5,692,033</b>	<b>5,676,582</b>	<b>2,174,278</b>	<b>7,481,417</b>	<b>4,295,374</b>



GENERAL FUND		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT #	<b>EXPENDITURES</b>					
	<b>ADMINISTRATIVE SERVICES</b>					
	<b>PERSONNEL</b>					
500GOO	Administrative Wages	418,694	545,726	287,070	481,906	
505GOO	Housing Stipend	6,000	6,000	4,000	4,500	
509GOO	Council Compensation	22,800	22,800	10,650	22,800	
510GOO	Planning Commission Compensation	17,100	17,400	8,700	17,400	
501GOO	Employer Tax Expense	34,973	45,282	23,394	39,941	
502GOO	Health Insurance	65,543	106,176	43,711	72,652	
503GOO	Retirement Fund	13,235	21,829	7,414	13,442	
504GOO	Workers Compensation Insurance	913	3,000	0	1,492	
	<b>PROFESSIONAL SERVICES</b>					
511GOO	Town Attorney	48,554	55,000	29,556	55,000	55,000
512GOO	Auditing Services	6,250	6,250	0	7,000	7,000
514GOO	Consulting Services	4,771	5,000	5,580	6,808	
556GOO	IT Services	8,866	7,366	4,673	7,773	
513GOO	Planning Consulting	69,300	36,000	44,335	78,661	
515GOO	County Treasurer Services	6,084	7,500	6,414	7,339	
519GOO	Contractual Services	81,902	85,500	28,275	55,000	
538GOO	Muni-Revs Services	12,311	12,285	8,427	15,450	
516GOO	Refuse Collection Franchise	170,334	167,000	101,820	164,000	165,000
	<b>ADMINISTRATIVE EXPENSE</b>					
520GOO	Insurance (Property & Casualty)	9,307	9,850	113	9,415	12,815
521GOO	Conferences, Workshops & Training	0	4,000	1,867	2,118	
522GOO	Dues & Memberships	3,809	4,000	2,474	3,002	3,500
523GOO	Council/PComm - Conferences & Training	50	2,500	943	1,500	
524GOO	Reimbursable Bonds & Permits	35,560	25,000	4,283	9,383	
525GOO	Unemployment Tax (all)	3,249	3,500	1,846	2,690	
526GOO	Life Insurance (all)	447	600	326	544	600
527GOO	Personnel - Recruitment/Testing	6,247	4,000	670	670	
536GOO	Wellness Program	10,880	17,500	5,678	17,500	
528GOO	Other - admin.	23,583	1,000	62	475	
	<b>OFFICE EXPENSE</b>					
540GOO	Printing & Publishing	439	1,250	190	400	750
541GOO	Office Supplies	2,620	5,000	3,751	5,500	5,500
542GOO	Utilities	1,377	1,800	944	1,750	1,800
543GOO	Telephone	1,823	2,000	1,031	1,771	2,000
544GOO	Elections	1,631	2,500	902	902	2,500
530GOO	Computer	1,586	1,680	1,216	2,361	
545GOO	Janitorial Services	3,426	3,750	1,890	3,844	3,750
546GOO	Council/Commission - Materials/Equipment	381	1,000	735	735	1,000
547GOO	Records Management	792	500	80	250	500
548GOO	Office Equipment - Leases	3,260	3,200	1,608	2,857	3,200
549GOO	Office Equipment - Maintenance/Repairs	0	500	0	0	500
550GOO	Filing Fees/Recording Costs	296	750	64	275	500
551GOO	Postage - general	653	1,400	507	1,200	1,500
552GOO	GIS Mapping - admin	1,144	2,000	184	734	
553GOO	Meetings & Community Events	4,298	10,000	285	10,000	10,000
537GOO	Bank & Misc. Fees & Charges	2,182	2,500	1,057	2,500	2,500
	<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>					
529GOO	Tourism Promotion	102,123	66,500	38,048	100,000	
531GOO	Community Outreach	244	1,000	60	120	
532GOO	Creative/Main Street Program	6,960	15,000	8,444	15,000	31,500
533GOO	Economic Developmnt	1,473	4,000	903	903	
535GOO	Affordable Housing	0	35,000	10,000	20,000	
781POO	Events and Festivals	67,030	80,000	68,683	91,200	
557GOO	Grants - pass thru to other agencies	0	125,000	125,000	875,000	
558GOO	Broadband Program	61,001	10,000	0	0	
559GOO	Regional Transportation Service					35,000

GENERAL FUND		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
	<b>VEHICLE EXPENSE</b>					
560GOO	Gas & Oil	208	300	140	200	300
561GOO	Vehicle Maintenance & Repair	11	500	0	0	500
	<b>CAPITAL OUTLAY</b>					
571GOO	Office Equipment Purchase	1,570	8,200	5,222	8,200	
	<b>DEBT SERVICE</b>					
591GOO	RAMP Bond	118,828	120,647	12,824	120,647	
	<b>COUNCIL INITIATIVES</b>					
5010GO1	Uncompahgre Volunteer Legal Aid	3,000	3,000	0	3,000	
5015GO1	Partners Program	1,000	1,000	0	1,000	1,000
5020GO1	Colorado West Land Trust	3,000	3,000	3,000	3,000	5,000
5025GO1	Voyager Program	7,000	7,000	7,000	7,000	9,000
5030GO1	Juvenile Diversion	8,000	8,000	8,000	8,000	8,000
5040GO1	Other Contributions	1,624	5,000	3,500	3,500	5,000
5050GO1	KVNF Radio	1,000	1,000	0	1,000	
5055GO1	Center for Mental Health	1,000	1,000	0	1,000	
5060GO1	Second Chance Humane Society	6,500	7,250	0	7,250	
5065GO1	Neighbor to Neighbor Program					1,000
5085GO1	Eco Action Partners	5,000	5,000	5,000	5,000	6,000
5075601	Region 10	1,229	1,328	1,328	1,328	
5095GO1	Student Scholarship	1,000	1,000	1,000	1,000	1,000
5100GO1	Public Art Ridgway Colorado	3,000	3,000	3,000	3,000	3,000
5110GO1	Uncompahgre Watershed Partnership	3,000	3,000	3,000	3,000	3,000
5115GO1	George Gardner Scholarship Fund	1,000	1,000	1,000	1,000	1,000
5120GO1	Ouray County Soccer Association	3,000	3,000	0	3,000	
5135GO1	Sherbino Theater	5,000	2,500	0	2,500	20,000
5136GO1	Ouray County Food Pantry	1,000	1,000	1,000	1,000	
5137GO1	Weehawken Creative Arts	3,000	4,000	0	4,000	5,000
5138GO1	Friends of Colorado Avalanche Info Center	2,500	2,500	2,500	2,500	3,500
5139GO1	Ridgway Western Heritage Society					500
	Home Trust of Ouray County					20,000
	<b>SUBTOTAL COUNCIL INITIATIVES</b>	<b>60,853</b>	<b>63,578</b>	<b>39,328</b>	<b>62,078</b>	<b>92,000</b>
	<b>ADMINISTRATIVE EXPEND. SUBTOTAL</b>	<b>1,526,971</b>	<b>1,791,619</b>	<b>955,377</b>	<b>2,426,888</b>	<b>439,215</b>

GENERAL FUND		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT #	<b>EXPENDITURES</b>					
	<b>STREETS &amp; MAINTENANCE</b>					
	<b>PERSONNEL</b>					
600GO2	Streets Wages	86,044	129,830	65,111	105,482	
601GO2	Employer Tax Expense	6,553	9,932	4,981	8,069	
602GO2	Health Insurance	21,305	26,544	15,795	26,608	
603GO2	Retirement Fund	3,291	5,193	2,576	4,219	
604GO2	Workers Compensation Insurance	1,794	3,500	29	2,360	
	<b>ADMINISTRATIVE EXPENSE</b>					
613GO2	Office - miscellaneous	281	750	185	300	
621GO2	Workshops & Training	0	500	218	500	
628GO2	Other - streets	963	500	0	0	
614GO2	Consulting & Contractual Services	50,875	105,600	105	12,000	
615GO2	IT Services	2,526	7,366	4,503	7,633	
	<b>OPERATING EXPENSE</b>					
631GO2	Maintenance & Repairs	145	3,000	26	1,000	
632GO2	Supplies & Materials	1,869	3,000	2,170	3,000	
635GO2	Gravel & Sand	9,661	15,000	523	10,000	
636GO2	Dust Prevention (mag chloride)	30,800	35,000	32,880	32,880	
637GO2	Paving & Maintenance	5,547	40,000	464	7,500	
667GO2	Street Sweeping	1,275				
633GO2	Tools	229	500	176	500	
638GO2	Street Lighting	6,457	8,000	3,973	7,835	8,000
639GO2	Street Signs	2,293	2,500	1,284	2,500	
634GO2	Safety Equipment	321	800	432	1,300	900
682GO2	Tree Trimming - Rights-of-Ways	0	6,000	0	6,000	
666GO2	Landscaping - Rights-of-Ways	14,044	23,000	14,705	23,000	
663GO2	Storm Drainage	214	10,000	0	0	
662GO2	Snow Removal Equipment & Services	13,413	12,000	15,924	15,924	
	<b>SHOP EXPENSE</b>					
642GO2	Utilities	2,282	3,000	1,590	2,550	3,000
643GO2	Telephone	1,262	1,500	784	1,177	
630GO2	Computer	1,017	1,200	945	1,620	
	<b>VEHICLE EXPENSE</b>					
660GO2	Gas, Oil & Diesel	4,058	5,500	3,703	6,500	
661GO2	Vehicle & Equip Maintenance & Repair	11,804	9,000	2,849	5,500	
	<b>DEBT SERVICE</b>					
	<b>CAPITAL OUTLAY</b>					
670GO2	Vehicle Purchase	115,016				
671GO2	Office Equipment Purchase			285	285	
672GO2	Equipment Purchase		10,000	10,188	10,188	
	<b>STREETS &amp; MAINT. EXP. SUBTOTAL</b>	<b>395,339</b>	<b>478,715</b>	<b>186,404</b>	<b>306,430</b>	<b>11,900</b>

GENERAL FUND		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT #	<b>EXPENDITURES</b>					
	<b>PARKS, FACILITIES &amp; ENVIRONMENT</b>					
	<b>PERSONNEL</b>					
700POO	Parks Maintenance Wages	49,771	38,553	24,559	39,391	
706POO	Parks Maintenance - Seasonal Wages	49,936	73,440	18,845	36,563	
701POO	Employer Tax Expense	7,596	8,567	3,320	5,810	
702POO	Health Insurance	14,878	13,272	8,544	13,272	
703POO	Retirement Fund	1,839	1,542	538	1,132	
704POO	Workers Compensation Insurance	2,138	3,200	1,940	1,940	
	<b>ADMINISTRATIVE EXPENSE</b>					
719POO	Contractual Services	31,933	4,000	0	0	
720POO	Insurance (Property & Casualty)	7,000	9,802	9,302	9,302	12,815
721POO	Workshops & Training	0	500	0	0	
728POO	Other - parks	13	250	0	0	
	<b>FACILITIES</b>					
732PO1	Supplies - community center/town hall	3,841	3,000	3,040	6,200	
742PO1	Utilities - community center/town hall	1,377	1,500	944	1,529	
779PO1	Janitorial Services - community center/town hall	3,426	3,500	1,890	3,845	
731PO1	Maintenance & Repairs - comm. center/town hall	2,395	45,000	2,055	3,000	
778PO1	Space to Create Community Room		61,500	40,598	61,500	88,500
782PO1	Visitor Center	7,215	7,215	0	0	
783PO1	Broadband Carrier Neutral Station	1,577	1,592	1,158	1,750	
	<b>OPERATING EXPENSE</b>					
731POO	Maintenance & Repair	1,899	15,000	1,086	7,500	
732POO	Supplies & Materials	23,145	24,000	11,247	22,000	
733POO	Tools	0	1,000	0	750	
734POO	Safety Equipment	500	1,000	605	1,500	900
741POO	Telephone	534	500	392	729	
742POO	Utilities	7,103	7,500	3,798	7,263	
729POO	IT Services	2,717	7,366	4,503	7,635	
730POO	Computer	692	900	770	1,320	
779POO	Janitorial Service - parks	10,277	12,000	5,670	11,530	
765POO	River Corridor Maintenance&Gravel Removal	0	5,000	0	0	
767POO	Urban Forest Management	0	20,000	7,920	20,000	
768POO	Mosquito Control	11,108	12,000	12,171	12,171	12,500
769POO	Weed Control	0	1,000	0	745	1,500
	<b>VEHICLE EXPENSE</b>					
760POO	Gas & Oil	3,505	4,000	2,316	4,500	
761POO	Vehicle & Equipment Maint & Repair	1,279	3,500	514	1,200	4,000
	<b>CAPITAL OUTLAY</b>					
772POO	Equipment Purchase		20,000	15,992	15,992	
775POO	Park Improvements	5,008	50,000	15,858	50,000	
	<b>PARKS &amp; FACILITIES EXPEND. SUBTOTAL</b>	<b>252,702</b>	<b>461,199</b>	<b>199,575</b>	<b>350,069</b>	<b>120,215</b>

GENERAL FUND		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT #	<b>EXPENDITURES</b>					
	<b>LAW ENFORCEMENT</b>					
	<b>PERSONNEL</b>					
800GO3	Law Enforcement Wages	179,225	288,579	142,487	245,967	
809GO3	Law Enforcement - Coverage	72,265	38,560	34,628	50,000	42,000
807GO3	Municipal Judge	1,656	1,656	426	1,656	
808GO3	Municipal Court Clerk	4,140	4,140	2,415	4,140	
805GO3	Housing Stipend	16,000				
801GO3	Employer Tax Expense	19,507	25,470	13,755	23,085	
802GO3	Health Insurance	33,469	53,088	26,286	49,406	
803GO3	Retirement Fund	7,570	10,841	6,238	10,377	
804GO3	Workers Compensation Insurance	5,590	8,500	7,070	7,070	
	<b>OFFICE EXPENSE</b>					
819GO3	Contractual Services	8,330	8,700	4,020	7,835	
820GO3	IT Services	4,559	7,366	4,518	7,675	
822GO3	Dues & Memberships	368	500	630	630	
841GO3	Office Supplies	719	1,000	806	1,000	
842GO3	Utilities	1,377	1,600	944	1,539	
843GO3	Telephone	4,317	4,750	2,464	4,214	
830GO3	Computer	2,792	3,000	1,980	3,177	
849GO3	Office Equip - Maintenance/Repairs	0	100	0	0	100
	<b>OPERATING EXPENSE</b>					
832GO3	Equipment & Supplies	11,912	29,250	14,548	16,500	
821GO3	Conferences, Workshops & Training	3,756	4,000	2,592	4,000	
883GO3	Uniforms	1,747	2,500	889	2,500	
884GO3	Traffic & Investigations	2,256	2,500	358	1,200	
886GO3	Testing & Examinations	0	1,000	0	0	
828GO3	Other - law enforcement	203	1,000	115	115	
885GO3	Dispatch Services	41,601	56,798	28,249	56,798	66,821
834GO3	Multi-Jurisdictional Program Participation	6,000	6,000	0	6,000	
835GO3	Community Outreach Programs	824	500	576	1,576	
	<b>VEHICLE EXPENSE</b>					
860GO3	Gas & Oil	11,068	15,000	6,911	15,000	
862GO3	Radio/Radar Repair	898	2,000	630	630	
861GO3	Vehicle Maintenance & Repair	1,965	4,200	1,028	3,000	
	<b>CAPITAL OUTLAY</b>					
870GO3	Vehicle Purchase		12,000	11,658	12,452	
871GO3	Office Equipment Purchase		1,575	1,000	1,310	
	Vehicle Leasing					6,000
	<b>LAW ENFORCEMENT EXP. SUBTOTAL</b>	<b>444,114</b>	<b>596,173</b>	<b>317,221</b>	<b>538,852</b>	<b>114,921</b>

GENERAL FUND						
		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,619,126</b>	<b>3,327,706</b>	<b>1,658,577</b>	<b>3,622,239</b>	<b>686,251</b>
	TRANSFER CAPITAL PROJECT - Heritage Park Improvements	61,096	20,000	150		
	TRANSFER CAPITAL PROJECT - Pavilion Construction					
	TRANSFER CAPITAL PROJECT - Lena Street Paving Reserves		225,000			
	<b>TOTAL TRANS. TO CAPITAL PROJECTS</b>	<b>61,096</b>	<b>245,000</b>	<b>150</b>	<b>0</b>	<b>0</b>
	Tabor Emergency Reserves (3% of expenditures)		99,831			
	<b>ENDING GENERAL FUND BALANCE</b>	<b>3,011,811</b>	<b>2,004,045</b>		<b>3,859,178</b>	<b>3,609,123</b>
	Restricted for Capital Improvement Fund		0			
	(per GASBY 54)					

WATER ENTERPRISE FUND		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
	<b>BEGINNING FUND BALANCE</b>	<b>925,470</b>	<b>1,456,782</b>		<b>1,294,095</b>	<b>1,612,786</b>
ACCOUNT#						
460WOO	Water Service Charges	691,329	740,000	406,979	700,000	
461WOO	Penalty Fees on Water Charges	3,508	3,000	2,098	3,200	
462WOO	Transfer fees - water	1,316	500	300	500	
464WOO	Material/Labor Reimbursement - water	24,530	45,524	20,140	25,000	
463WOO	Tap Fees - water	149,150	200,000	41,800	54,400	48,000
465WOO	Other - water	213	100	15	15	
466WOO	Grants - water	0	230,576	130,576	133,848	100,000
456WOO	Investment Income/Desgn Reserves	373	350	4,388	16,190	8,000
	<b>TOTAL WATER FUND REVENUES</b>	<b>870,419</b>	<b>1,220,050</b>	<b>606,296</b>	<b>933,153</b>	<b>156,000</b>
	<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,795,889</b>	<b>2,676,832</b>	<b>606,296</b>	<b>2,227,248</b>	<b>1,768,786</b>
	<b>EXPENDITURES</b>					
	<b>PERSONNEL</b>					
900WOO	Water Wages	89,292	110,210	66,660	109,048	
901WOO	Employer Tax Expense	6,955	8,431	5,100	8,342	
902WOO	Health Insurance	23,822	26,544	17,134	27,342	
903WOO	Retirement Fund	3,636	4,408	2,666	4,362	
904WOO	Workers Compensation Insurance	3,078	4,000	744	1,218	
	<b>ADMINISTRATIVE EXPENSE</b>					
920WOO	Insurance (Property & Casualty)	8,691	10,128	9,554	9,554	12,615
921WOO	Workshops & Training	759	1,500	531	531	
919WOO	Wellness Program	1,274	1,400	1,079	1,400	
914WOO	Consulting & Engineering Services	57,844	118,760	93,969	130,000	
917WOO	IT Services	4,881	7,000	4,389	7,393	
912WOO	Auditing Services	3,125	3,125	0	3,125	
911WOO	Legal Services	1,129	2,500	148	500	
918WOO	Permits - water	310	390	310	310	
	<b>OFFICE EXPENSE</b>					
913WOO	Office - misc	272	1,500	152	350	
915WOO	Dues & Memberships	324	300	203	407	
916WOO	Filing Fees/Recording Costs	7	150	7	7	
942WOO	Utilities	16,166	18,000	18,658	23,642	
943WOO	Telephone	2,083	2,500	1,187	2,031	
930WOO	Computer	1,608	2,065	1,386	2,186	
941WOO	Office Supplies	1,281	1,500	443	1,250	
947WOO	Records Management	431	200	61	200	
948WOO	Office Equipment - Leases	384	400	189	189	
949WOO	Office Equipment - Maint & Repairs	0	250	0	0	
951WOO	Postage - water	2,033	2,250	1,239	2,500	
952WOO	GIS Mapping - water	1,624	4,500	464	1,214	
	<b>OPERATING EXPENSE</b>					
931WOO	Maintenance & Repairs	11,287	507,500	29,345	110,000	
932WOO	Supplies & Materials	24,247	40,000	16,404	35,000	
933WOO	Tools	2,753	4,000	176	1,500	
988WOO	Taps & Meters	67,396	75,000	31,120	31,120	150,000
989WOO	Plant Expenses - water	19,800	22,000	11,550	19,800	
934WOO	Safety Equipment	447	500	522	1,250	900
990WOO	Testing - water	6,561	8,000	3,746	8,000	
987WOO	Weed Control	0	1,000	0	745	1,500
928WOO	Other - water	8	250	0	0	
	<b>VEHICLE EXPENSE</b>					
960WOO	Gas & Oil	4,317	4,500	2,927	7,000	
961WOO	Vehicle & Equipment Maint & Repair	4,077	5,000	840	8,500	

WATER ENTERPRISE FUND		2021	2022	AS OF	ESTIMATED	2023
	DRAFT 10-5-22	ACTUAL	ADOPTED	AUG 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
	<b>CAPITAL OUTLAY</b>					
971WOO	Office Equipment Purchase	1,674	1,575	1,028	1,028	
972WOO	Equipment Purchase	65,005				
	<b>DEBT SERVICE</b>					
992WOO	Debt Service - DOLA	9,795				
993WOO	Debt Service - CWRPDA	22,500	22,500	11,250	22,500	
998WOO	Debt Service - CWCB (2)	30,918	30,918	0	30,918	
	<b>TOTAL WATER FUND EXPENDITURES</b>	<b>501,794</b>	<b>1,054,754</b>	<b>335,181</b>	<b>614,462</b>	<b>165,015</b>
	Reserved per financing agreement with CWCB		2,843			
	<b>ENDING WATER FUND BALANCE</b>	<b>1,294,095</b>	<b>1,619,235</b>		<b>1,612,786</b>	<b>1,603,771</b>



SEWER ENTERPRISE FUND						
		2021	2022	AS OF	ESTIMATED	2023
	<b>DRAFT 10-5-22</b>	ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
	<b>BEGINNING SEWER FUND BALANCE</b>	<b>950,906</b>	<b>1,150,160</b>		<b>1,134,402</b>	<b>1,231,788</b>
ACCOUNT#						
	<b>REVENUES</b>					
460SOO	Sewer Service Charges	321,161	322,250	191,475	327,500	
461SOO	Penalty Fees on Sewer Charges	3,508	3,000	2,098	3,000	
462SOO	Transfer Fees - sewer	1,256	500	240	500	
464SOO	Material/Labor Reimbursement - sewer	30,863	30,000	560	560	
463SOO	Tap Fees - sewer	118,650	200,000	38,040	43,640	48,000
465SOO	Other - sewer	0	100	15	15	
466SOO	Grants - sewer	0	0	0	3,272	
456SOO	Investment Income - Desgn Reserves	309	300	3,924	15,500	8,000
	<b>TOTAL SEWER FUND REVENUES</b>	<b>475,747</b>	<b>556,150</b>	<b>236,352</b>	<b>393,987</b>	<b>56,000</b>
	<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,426,653</b>	<b>1,706,310</b>	<b>236,352</b>	<b>1,528,389</b>	<b>1,287,788</b>
	<b>EXPENDITURES</b>					
	<b>PERSONNEL</b>					
900SOO	Sewer Wages	53,255	60,710	37,228	60,576	
901SOO	Employer Tax Expense	4,084	4,644	2,848	4,634	
902SOO	Health Insurance	13,003	13,272	8,590	14,070	
903SOO	Retirement Fund	2,135	2,428	1,489	2,423	
904SOO	Workers Compensation Insurance	1,776	3,200	1,568	1,568	
	<b>ADMINISTRATIVE EXPENSE</b>					
920SOO	Insurance (Property & Casualty)	8,691	10,128	9,554	9,554	12,615
921SOO	Workshops & Training	264	1,500	216	216	
914SOO	Consulting & Engineering Services	35,669	1,400	15,424	25,250	
917SOO	IT Services	3,355	7,000	4,374	7,353	
912SOO	Auditing Services	3,125	3,125	0	3,125	
911SOO	Legal Services	296	1,000	0	0	
919SOO	Wellness Program	1,274	1,400	759	1,400	
	<b>OFFICE EXPENSE</b>					
913SOO	Office - misc	75	1,500	55	250	
915SOO	Dues & Memberships	324	300	203	342	
916SOO	Filing Fees/Recording Costs	7	100	7	7	
941SOO	Office Supplies	1,281	1,500	350	1,250	
942SOO	Utilities	44,522	50,000	26,451	47,513	
943SOO	Telephone	1,509	1,600	846	1,455	2,200
930SOO	Computer	1,283	1,765	1,211	1,786	
947SOO	Records Management	431	200	61	200	
948SOO	Office Equipment - Leases	192	400	95	174	
949SOO	Office Equipment - Maint & Repairs	0	250	0	0	
951SOO	Postage - sewer	1,449	2,250	792	2,000	
952SOO	GIS Mapping - sewer	1,144	4,500	184	724	
	<b>OPERATING EXPENSE</b>					
931SOO	Maintenance & Repairs	10,202	110,000	27,305	60,000	
932SOO	Supplies & Materials	7,163	10,000	2,914	8,500	
933SOO	Tools	229	500	176	500	
918SOO	Testing & Permits	6,180	15,000	3,609	10,000	
928SOO	Other - sewer	12	250	109	109	
934SOO	Safety Equipment	447	500	522	1,250	900
987SOO	Weed Control	0	1,000	0	745	1,500
	<b>VEHICLE EXPENSE</b>	4,561				
960SOO	Gas & Oil	2,764	5,000	4,594	5,000	7,500
961SOO	Vehicle & Equipment Maint & Repairs		5,000	214	1,000	
	<b>CAPITAL OUTLAY</b>	629				
971SOO	Office Equipment Purchase	65,005		285	285	
972SOO	Equipment Purchase					
978SOO	Bio-Solid Removal				7,427	7,500
	<b>DEBT SERVICE</b>					
996SOO	Debt Service - DOLA	15,915	15,915	15,915	15,915	15,915
	<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>292,251</b>	<b>337,337</b>	<b>167,948</b>	<b>296,601</b>	<b>48,130</b>

SEWER ENTERPRISE FUND						
		2021	2022	AS OF	ESTIMATED	2023
	DRAFT 10-5-22	ACTUAL	ADOPTED BUDGET	AUG. 1, 2022	YR. END 2022	ADOPTED BUDGET
	ENDING SEWER FUND BALANCE	1,134,402	1,368,973		1,231,788	1,239,658

[illegible]

CAPITAL PROJECTS FUND - RAMP Project Note Account						
		2021	2022	AS OF	ESTIMATED	2023
		ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT#						
	<b>REVENUES</b>					
4001GOO	Property Tax		0			
	Transfer from restricted Cap Imprv Acct		120,647			
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>120,647</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PROJECT EXPENDITURES</b>					
591GOO	Note Principal & Interest Payment Amt		120,647			
	<b>TOTAL EXPENDITURES</b>		<b>120,647</b>	<b>0</b>	<b>0</b>	<b>0</b>

CAPITAL PROJECTS FUND - Space to Create						
		2021	2022	AS OF	ESTIMATED	2023
		ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT#						
	<b>REVENUES</b>					
1700A	Boettcher Foundation Grant					
1700B	Dept of Local Affairs - Planning Grant					
1700C	Dept of Local Affairs - Prop Acq Grant					
1700D	Boettcher Foundation - PreDev Grant					
1700E	Dept of Local Affairs - PreDev Grant					
1700F	CO CreativeIndust's - PreDev Grant					
1700G	Misc Grants - Pre Development	75,000				
1700H	Property Taxes Received at Closing					
	Town Funding					
	<b>TOTAL REVENUES</b>	<b>75,000</b>				
	<b>PROJECT EXPENDITURES</b>					
CP1700	Property Option					
CP1701	Affordable Housing Study					
CP1702	Arts Market Study					
CP1703	Property Acquisition					
CP1704	Legal, Survey, Closing Fees					
CP1705	Property Taxes 1/1-10/3/2017					
CP1706	Pre-Development Phase					
CP1707	Groundbreaking Ceremony	5,419				
	<b>TOTAL EXPENDITURES</b>	<b>5,419</b>				

CAPITAL PROJECTS FUND - Athletic Park Pavilion						
		2021	2022	AS OF	ESTIMATED	2023
		ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT#						
	<b>REVENUES</b>					
1900A	Private Donations					
	Town Contribution					
	<b>TOTAL REVENUES</b>					
	<b>PROJECT EXPENDITURES</b>					
CP1900	Design					
CP1901	Construction	5,365				
CP1902	Bank Fees					
CP1903	Town Contributions					
	<b>TOTAL EXPENDITURES</b>	<b>5,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	

CAPITAL PROJECTS FUND - Heritage Park Improvements						
		2021	2022	AS OF	ESTIMATED	2023
		ACTUAL	ADOPTED	AUG. 1, 2022	YR. END 2022	ADOPTED
			BUDGET			BUDGET
ACCOUNT#						
	<b>REVENUES</b>					
2000A	Main Street Mini-Grant	30,000				
2000B	AARP Grant					
200C	CCI Technical Grant					
	Town Contribution		20,000			
	<b>TOTAL REVENUES</b>	<b>30,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PROJECT EXPENDITURES</b>					
CP2000	Construction	86,616	20,000	150		
	<b>TOTAL EXPENDITURES</b>	<b>86,616</b>	<b>20,000</b>	<b>150</b>	<b>0</b>	<b>0</b>



CAPITAL PROJECTS FUND - North Lena Street Paving						
		2021	CREATED	AS OF	ESTIMATED	2023
		ACTUAL	Mid Year	AUG. 1, 2022	YR. END 2022	BUDGET
			2022			
ACCOUNT#						
	<b>REVENUES</b>					
2100A	Developer Contribution		574,452	574,452		
2100B	Grant - Colorado Dept of Transportation		150,000			
	Town Budgeted Contribution		425,000			
	<b>TOTAL REVENUES</b>		<b>1,149,452</b>	<b>574,452</b>	<b>0</b>	<b>0</b>
	<b>PROJECT EXPENDITURES</b>					
CP2100	Construction			162,413		
CP2101	Project Management & Oversight				50,000	
CP2102	Design, Survey, Engineering			48,198		
	<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>210,611</b>	<b>50,000</b>	<b>0</b>

## AGENDA ITEM #13

## AGENDA ITEM #14