CITY COUNCIL

WORKSHOP AND REGULAR MEETING AGENDA

July 17, 2024
7:00 PM
202 Railroad Avenue, Rifle, CO

6:00 PM - Workshop Meeting

Discussion and Review

a. Receive Presentation from Jim Hinkle of Hinkle & Company, PC - 2023 Audited Financial Statements

7:00 PM - Regular Meeting

1. Call to Order

2. Pledge of Allegiance

3. Roll Call

4. Public Comment *(Maximum time permitted for Public Comment is 3 minutes per person)
*(Reserved for general comments or items on the agenda that are not a public hearing)

5. Consent Agenda

5.a. Consider Minutes of the June 19, 2024 Regular Meeting

5.b. Consider Liquor License Renewal for Walmart Inc., dba Walmart #5232

5.c. Consider Liquor License Renewal for Plaza Liquors, LLC dba Plaza Liquors

5.d. Consider Liquor License Renewal for Imperio Mexican Restaurant, LLC dba Imperio Mexican Restaurant

5.e. Consider Greater Rifle Improvement Team Advisory Board Reappointments

5.f. Consider the Greater Rifle Improvement Team Grant Recommendations

6. Action, if any, on Workshop Items

7. Regular Agenda

7.a. Consider Acceptance of the 2023 Annual Financial Report and Associated Audit Report

7.b. Consider Adopting the 2025 Budget Preparation Calendar - Resolution No. 17, Series of 2024

7.c. Consider Appointing the Rifle Municipal Judge and Assistant Municipal Judge - Resolution No. 15, Series of 2024

7.d. Consider Adopting the 2024 Edition of the Model Traffic Code for Colorado - Ordinance No. 17, Series of 2024 -1st Reading

7.e. Consider Purchase of an Infrared Heater Asphalt Patcher

7.f. Consider Approval of Consultant for the Rifle Housing Needs Assessment and Code Update

7.g. Consider Authorizing the Great Outdoors Colorado Grant Application for Birch Park - Resolution No. 16, Series of 2024

7.h. Consider Approval of the 2024 Street Striping Contract

8. Administrative Reports

8.a. Report to City Manager

9. Comments from Mayor and Council

10. Executive Session

10.a. Executive Session for discussion of a personnel matter under C.R.S. Section 24-6-402(2)(f) and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees (Interim City Manager Review).

11. Adjournment

ACCESSIBILITY STATEMENT

The City of Rifle values full inclusion and access for all of our facilities, programs, activities and services. We are pleased to provide meaningful accommodations to comply with the Americans with Disabilities Act (ADA) and reasonably provide translation, interpretation, modifications, accommodations, alternative formats, auxiliary aids, and services. To request special assistance, call City Clerk Alexis Ramirez at 970-665-6405 or email aramirez@rifleco.org. Please allow 48 hours for your requests to be met.

La Ciudad de Rifle valora la plena inclusión y acceso para todas nuestras instalaciones, programas, actividades y servicios. Nos complace proporcionar alojamientos significativos para cumplir con la Ley de Estados Unidos con Discapacidades (ADA) y proporcionar razonablemente traducciónes, interpretaciónes, modificaciones, adaptaciones, formatos alternativos, ayudas auxiliares y servicios. Para solicitar asistencia especial, llame a la City Clerk Alexis Ramírez al 970-665-6405 o envíe un correo electrónico a aramirez@rifleco.org. Por favor, permita 48 horas para que se atiendan sus solicitudes.

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #a.

Agenda Item Name:
Receive Presentation from Jim Hinkle of Hinkle & Company, PC - 2023 Audited Financial Statements

Presenter:
Scott Rust, Finance Director

Item Description:
Jim Hinkle of Hinkle & Company will present the 2023 Financial Statements and associated audit results.

Recommended Action:
N/A

Fiscal Impact:
N/A

Operational Impact:
The City of Rifle is required to undergo an external financial audit annually. This audit fulfills that requirement.

Prior Board Motions:
N/A

Background Information:
N/A

Executive Summary:
Jim Hinkle of Hinkle & Company, PC, will review the 2023 Financial Statements and audit results for the City of Rifle. Overall, the audit determined the 2023 Financial Statements fairly presented, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City.

Notification Requirements:
N/A

Prepared By:
Scott Rust, Finance Director

Attachments:
1. 2023 City of Rifle CO Annual Financial Report
2. 2023 City of Rifle CO Required Communication Letter

City of Rifle, Colorado

Financial Statements
with Independent Auditor's Report

December 31, 2023

HINKLE & COMPANY PC
Strategic Business Advisors

City of Rifle, Colorado
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(Continued)

Combining and Individual Fund Statements and Schedules (Continued)

Budgetary Comparison Schedules

State Compliance

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditor's Report

City Council
City of Rifle, Colorado
Rifle, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and each major fund of the City of Rifle, Colorado (the City) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City, 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 business-type activities and each major fund of the City as of December 31, 2023, and the respective changes in financial position and cash flows 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 City 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

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

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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 GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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 City'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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information and the local highway finance report listed in the table of contents 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 the information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hinkle & Company, PC

Englewood, Colorado
July 11, 2024

City of Rifle, Colorado

Management's Discussion and Analysis
December 31, 2023

As management of the City of Rifle, Colorado, we offer readers of the City of Rifle financial statements, this narrative overview, and analysis of the financial activities of the City for the fiscal year ended December 31, 2023.

Financial Highlights

- The assets of the City of Rifle exceeded its liabilities at the close of 2023 by $162,403,073 (net position). Of this amount, $110,715,182 was categorized as net investment in capital assets, $323,469 was non-spendable, $3,385,343 was restricted, $169,816 was assigned and $47,809,263 was unrestricted and can be used to meet the government's ongoing obligations.

- Total net position across the entire entity increased by $7,346,751 or 4.74%.

- The General fund unassigned fund balance on December 31, 2023 was $12,018,538; this equates to 104.60% of 2023 total general fund expenditures.

- The business-type activities net position increased $5,098,675 to $82,044,236 during the year. The Water Fund increased $3,085,888; the Sewer Fund increased $1,956,624; and the Sanitation Fund increased $56,163.

Overview of Report

This discussion and analysis is intended to serve as an introduction to the City of Rifle's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements – The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business, on an accrual basis. Note 1 to the statements, starting on page 13, provides a further description of the related *Statement of Net Position* and *Statement of Activities*, which report City activities in two categories - *governmental activities* and *business-type activities*.

Governmental activities are most of the City's basic services including general administration, police, property inspection, public works, cemetery, parks maintenance and recreation, senior services, downtown development, visitor improvement, and urban renewal. Taxes and intergovernmental revenues principally support these services.

Business-type activities include the City's water, wastewater (sewer) and sanitation (trash) services. Customer service fees are expected to cover all or most of the cost of services provided to support these activities.

The government-wide financial statements can be found on pages 4-5 of this report and are described further in Note 1 to the Financial Statements, starting on page 13.

<u>Fund Financial Statements</u> – A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of Rifle, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the City's funds can be divided into three categories, **governmental funds**, **proprietary funds**, and **fiduciary funds**. The City of Rifle adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with the state budget statutes.

1) <u>Governmental Funds</u> – Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the *government-wide financial statements*. However, unlike the *government-wide financial statements*, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on balances of spendable resources available at the end of the fiscal year, using the *modified accrual basis*. See Note 1 for more detail.

Because the focus of governmental funds is narrower than that of the *government-wide financial statements*, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-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 City of Rifle maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds which include the General Fund, Street Improvement Fund, Capital Improvement fund, and the Parks and Recreation Fund. Data from the other (non-major) funds are combined into a single, aggregated presentation with the column heading Other Governmental Funds. The non-major funds are Conservation Trust, Visitor Improvement, Downtown Development Authority, Rifle Tourism and Industry, and Urban Renewal Authority.

The basic governmental financial statements for the major funds are found on pages 6-9 of this report. The basic governmental financial statements for the non-major funds are found on pages 34-35.

2) <u>Proprietary Funds</u> – The City of Rifle maintains two different types of proprietary funds: Enterprise and Internal Service funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and sanitation operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City of Rifle uses two internal service funds to account for its fleet maintenance and information technology operations. Because most of these services predominantly benefit the governmental rather than the business-type functions and are included with the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the proprietary funds. However, only the water and sewer funds are considered major funds.

The basic proprietary fund financial statements can be found on pages 10-12 of this report. The budget and actual reports are shown on pages 36-44.

3) Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of outside parties. The City's only fiduciary fund is the Cemetery Perpetual Care Fund. The fund is not reflected in the government-wide financial statements because the resources of this fund are not available to support City operations.

Notes to the Financial Statements – The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13-28 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Rifle. This information is presented in the State Compliance section on pages 45-46.

Government-Wide Financial Results

The City of Rifle's net position may serve over time as a useful indicator of the City's financial position. The City of Rifle's assets exceeded its liabilities (net position) at the close of 2023 by $162,403,073.

The largest portion of the City's net position (68.17%) is the investment in capital assets (e.g., land, buildings, infrastructure, and equipment); less any related outstanding debt used to acquire the assets. These capital assets are used to provide services to citizens, and consequently are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, the related resources needed to repay this debt must be provided from other sources because the capital assets themselves cannot be used to liquidate these liabilities.

Net Position

The following table shows the City's net position for 2023 as compared to 2022.

STATEMENT OF NET POSITION
December 31, 2023 and 2022

	Governmental Activities		Business Type Activities		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
Current and other assets	$ 30,947,582	$ 27,841,318	$ 27,151,834	$ 23,636,799	$ 58,099,416	$ 51,478,117
Capital assets (net)	58,922,555	58,700,880	79,221,524	79,890,154	138,144,079	138,591,034
Total assets	89,870,137	86,542,198	106,373,358	103,526,953	196,243,495	190,069,151
Other liabilities	2,107,770	1,009,093	3,227,430	2,944,924	5,335,200	3,954,017
Long-term liabilities	4,138,939	4,264,857	21,031,795	23,566,571	25,170,734	27,831,428
Total liabilities	6,246,709	5,273,950	24,259,225	26,511,495	30,505,934	31,785,445
Deferred Inflows:						
Property Taxes/Tap Fees	3,264,591	3,157,487	69,897	69,897	3,334,488	3,227,384
Net position:						
Invested in capital assets						
net of related debt	55,073,802	54,684,740	55,641,380	53,953,134	110,715,182	108,637,874
Nonspendable						
Cemetery Perpetual Care	323,469	293,906	-	-	323,469	293,906
Restricted For:						
for Emergencies	1,021,537	855,000	205,000	205,000	1,226,537	1,060,000
for Parks and Recreation	487,911	472,734	-	-	487,911	472,734
for Debt Service and O&M Reserves	180,698	203,417	1,490,197	1,490,197	1,670,895	1,693,614
Assigned for:						
for Channel10	36,293	36,293	-	-	36,293	36,293
for Senior Center Meals and Capital	131,051	131,049	-	-	131,051	131,049
for Police Expenditures	2,472	2,472	-	-	2,472	2,472
Unrestricted	23,101,604	21,431,150	24,707,659	21,297,230	47,809,263	42,728,380
Total Net Position	$ 80,358,837	$ 78,110,761	$ 82,044,236	$ 76,945,561	$ 162,403,073	$ 155,056,322

An additional portion of the City's net position balance (2.39%) represents resources that are subject to external restrictions on how they may be used. The remaining *unrestricted* balance of (29.44%) may be used to meet the City's ongoing obligations to citizens and creditors.

Restricted net position is the portion of net position legally restricted less any non-capital-related liabilities payable from those resources. As of December 31, 2023, non-spendable and restricted net position in the governmental activities included the following: Cemetery Perpetual Care ($323,469), Debt Service ($180,698), TABOR Emergencies ($1,021,537), and Parks and Recreation ($487,911). The Business-Type Activities includes restricted net position of the following: Debt Service and O&M reserves ($1,490,197), and TABOR Emergencies ($205,000). The remaining balance of net position (unrestricted net position) totals $47,809,263. These assets may be used to meet the City's ongoing obligations to citizens and creditors.

Changes in Net Position

The following summarizes the Statement of Revenues, Expenditures, and Changes in Fund Balance (as on p.8 of the report), with a comparison to the prior year.

SUMMARY OF CHANGES IN NET POSITION
For Years Ended December 31, 2023 and 2022

	Governmental Activities		Business Type Activivies		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
REVENUES						
Program Revenues:						
Charges for services	$ 1,873,763	$ 1,931,174	$ 9,240,933	$ 8,991,769	$ 11,114,696	$ 10,922,943
Operating grants and contributions	2,797,641	$ 3,434,998	-	102,518	2,797,641	3,537,516
Capital grants and contributions	329,014	$ 168,408	-	-	329,014	168,408
General Revenues:						
Property taxes	835,547	856,251	-	-	835,547	856,251
Sales and use taxes	13,103,291	12,252,686	2,694,759	2,475,498	15,798,050	14,728,184
Other taxes	822,545	703,964	-	-	822,545	703,964
Investment earnings	1,150,755	24,961	1,027,256	8,277	2,178,011	33,238
Other revenues	611,205	635,953	219,813	514,773	831,018	1,150,726
Total revenues	$ 21,523,761	$ 20,008,395	$ 13,182,761	$ 12,092,835	$ 34,706,522	$ 32,101,230
EXPENSES						
General government	5,136,556	4,838,419	-	-	5,136,556	4,838,419
Public Safety	3,455,350	3,171,813	-	-	3,455,350	3,171,813
Public Works	5,917,655	5,625,934	-	-	5,917,655	5,625,934
Cemetery	4,673	5,165	-	-	4,673	5,165
Parks and recreation	3,730,018	3,489,306	-	-	3,730,018	3,489,306
Economic development and assistance	904,061	987,467	-	-	904,061	987,467
Interest Expense	129,372	136,376	-	-	129,372	136,376
Water operations	-	-	4,391,408	4,205,173	4,391,408	4,205,173
Sewer operations	-	-	2,850,855	2,829,013	2,850,855	2,829,013
Sanitation operations	-	-	839,823	787,680	839,823	787,680
Total expenses	$ 19,277,685	$ 18,254,480	$ 8,082,086	$ 7,821,866	$ 27,359,771	$ 26,076,346
Increase in net assets before transfers	2,246,076	1,753,915	5,100,675	4,270,969	7,346,751	6,024,884
Transfers	2,000	2,000	(2,000)	(2,000)	-	-
Increase in net assets	$ 2,248,076	$ 1,755,915	$ 5,098,675	$ 4,268,969	$ 7,346,751	$ 6,024,884
Net Position, Beginning of year	78,110,761	76,354,846	76,945,561	72,676,592	155,056,322	149,031,438
Net Position, end of year	$ 80,358,837	$ 78,110,761	$ 82,044,236	$ 76,945,561	$ 162,403,073	$ 155,056,322

FINANCIAL ANALYSIS OF THE CITY'S FUND BALANCE

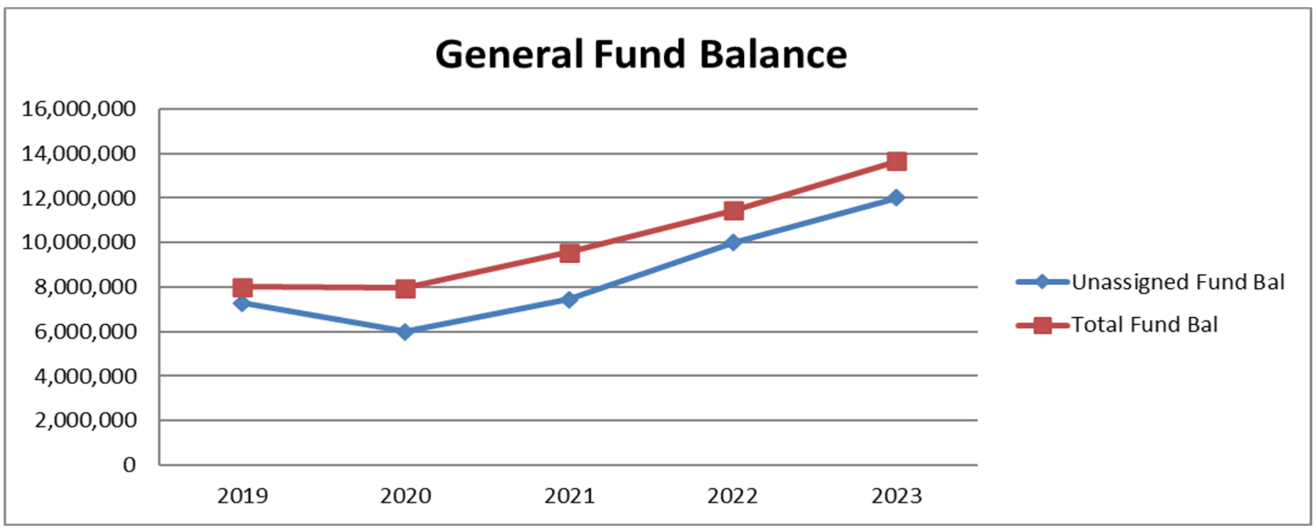
The City of Rifle uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the City's governmental funds statements is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the City's financial requirements. Unreserved fund balance may serve as a useful measure of net resources available for spending at the end of the fiscal year.

One of the differences between the governmental activities as reported in the government-wide *Statement of Activities* and the individual governmental fund financial statements is the reporting of capital asset acquisitions. For the government-wide financial statements, any new assets are capitalized and only depreciation expense for those assets is reported in the *Statement of Activities.* In the individual governmental fund financial statements, the expenditure for capital asset acquisitions is reported in the *Statement of Revenues, Expenditures, and Changes in Fund Balance*. Therefore, governmental fund capital outlay expenditures of $3,698,658 acquired in 2023 (page 9) are not reflected in the *Statement of Activities*.

At year-end 2023, governmental funds as reported on the *Balance Sheet – Governmental Funds* (page 6) reported a combined fund balance of $25,564,666, an increase of $1,569,447 from the prior year. The General Fund balance increased $2,207,629 or 19.28%. The Street Improvement Fund balance increased $451,594 or 9.1%. The Parks and Recreation Fund balance increased $84,302 or 2.86%. The Capital Improvement Fund balance decreased $999,421.

The General Fund unassigned fund balance on December 31, 2023 was $12,018,538 or 104.6% of 2023 annual expenditures. Unassigned fund balance increased $2,032,289. The following chart gives a 5-year trend analysis of these amounts.



Proprietary Funds – The City's proprietary funds statements provide the same type of information found in the government-wide financial statements, but in more detail. The Proprietary Funds include the Water, Wastewater (Sewer), and Sanitation (Trash) Funds. The Proprietary Fund Net Position increased $5,098,675 to $82,044,236. Investment in capital assets, net of related debt represents 67.82% of total net position.

ENTERPRISE FUND NET POSITION
December 31, 2023 and 2022

	Water		Wastewater		Sanitation		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
Investment in capital assets net of related debt	$ 38,121,777	$ 36,520,636	$ 17,519,603	$ 17,432,497	$ -	$ -	$ 55,641,380	53,953,133
Restricted:								
For Emergencies	205,000	205,000	-	-	-	-	205,000	205,000
For O&M Reserve	663,535	663,535	826,662	826,662	-	-	1,490,197	1,490,197
Unrestricted	16,495,092	15,010,345	7,977,346	6,107,828	235,221	179,058	24,707,659	21,297,231
Total net position	$ 55,485,404	$ 52,399,516	$ 26,323,611	$ 24,366,987	$ 235,221	$ 179,058	$ 82,044,236	$ 76,945,561

In the Wastewater Fund, a new treatment plant was completed in 2009. The plant was funded via Colorado Water Resources and Power Development Authority loan. Annual increases in wastewater user fees assist with meeting the debt covenants.

A replacement Water Treatment plant was constructed with a $23.8 million loan obtained from the Colorado Water Resources and Power Development Authority. Water user fees and a voter-approved .75% sales and use tax are being used to pay back the loan.

Unrestricted net position is reserved for the operation and maintenance component of all the proprietary funds. The Sewer Fund has continued to increase user fees annually to meet increasing costs of operation and to replace decaying infrastructure, which includes collection and distribution lines. The Water Fund has also continued to increase user fees to ensure proper funding for care and maintenance of existing facilities.

In 2023, the Water fund increased Net Position by $3,085,888. Wastewater increased by $1,956,624. The Sanitation fund incurred a net increase of $56,163.

Total unrestricted net position increased $3,410,428 during 2023**.** The Water Fund's unrestricted net position increased by $1,484,747; Wastewater Fund increased $1,869,518; and the Sanitation Fund increased by $56,163.

General Fund Budgetary Highlights

The General Fund revenues increased by $1,568,401 or 12.93% from 2022 and exceeded budget by $238,225 or 1.77%. Expenditures increased $1,248,490 from 2022 or 12.19% and were under budget by $3,208,658, or 21.83%. Management and the City Council continue to budget conservatively to ensure the City has the flexibility to address community needs.

Capital Asset and Debt Administration

Capital assets – At the end of 2023, the City had $138,144,079 invested in capital assets net of depreciation. Investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and trails. Total investment in capital assets for the current year decreased by 0.32%.

CAPITAL ASSETS AT YEAR-END
(Net of Depreciation)
As of December 31, 2023 and 2022

	Governmental Activities		Business Type Activities		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
Land & Rights	$ 4,365,822	$ 4,365,823	$ 2,636,896	$ 2,636,896	$ 7,002,718	$ 7,002,719
Construction in Process	2,173,563	699,908	2,674,029	-	4,847,592	699,908
Buildings	9,319,487	9,133,699	45,352,155	47,360,115	54,671,642	56,493,814
Improvements	40,991,485	42,714,799	27,251,295	28,708,648	68,242,780	71,423,447
Equipment	1,067,519	671,652	1,307,149	1,184,495	2,374,668	1,856,147
Int Svc Equipment & Vehicles	1,004,679	1,114,999	-	-	1,004,679	1,114,999
Total	$ 58,922,555	$ 58,700,880	$ 79,221,524	$ 79,890,154	$ 138,144,079	$ 138,591,034

Debt Administration – At the end of 2023, the City of Rifle had a balance of $27,154,380 outstanding in revenue bonds; revenue notes payable, notes payable and capital leases, of which $3,725,255 is a construction loan for the pool renovation. Footnote disclosure number 4 on page 21 provides additional information regarding this and other obligations. The City has no general obligation debt.

OUTSTANDING DEBT
Years Ended December 31, 2023 and 2022

	Governmental Activities		Business Type Activities		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
Revenue bonds and notes payable	$ -	$ -	$ 23,429,125	$ 25,893,574	$ 23,429,125	$ 25,893,574
Construction Loan	$ 3,725,255	$ 3,884,999	-	-	$ 3,725,255	$ 3,884,999
Total	$ 3,725,255	$ 3,884,999	$ 23,429,125	$ 25,893,574	$ 27,154,380	$ 29,778,573

Certificates of Participation - In 2015, the City issued $5,085,000 in certificates of participation for a water tank construction project with lease payments continuing until 2035.

Economic Factors

In 2023 the City of Rifle experienced a 6.7% increase in sales and use tax collections. A conservative approach was taken in the preparation of the 2023 budget. Therefore, the strong sales and use tax collection led the City to exceed revenue expectations. The City of Rifle, because of thoughtful leadership and prudent management, built up the reserves in its General Fund as well as other major funds across the reporting entity. The City of Rifle continues to take steps to stimulate the local economy and drive new business to the area. In 2024 the city expects continued growth in the local economy. However, with high levels of inflation and economic uncertainty continuing the City will continue to develop fiscally conservative budgets while still maintaining excellent service levels. Additionally, the City of Rifle is continuing to pursue infrastructure improvements, particularly regarding city streets and water/wastewater.

Request for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Finance office at the City of Rifle, 202 Railroad Ave, Rifle, CO 81650.

Basic Financial Statements

City of Rifle, Colorado
Statement of Net Position
December 31, 2023

	Governmental Activities	Business-Type Activities	Totals
Assets			
Cash and Investments	$ 26,124,566	$ 25,411,947	$ 51,536,513
Accounts Receivable	68,456	1,479,470	1,547,926
Property Taxes Receivable	818,204	-	818,204
Taxes Receivable	3,923,109	-	3,923,109
Inventory	13,247	259,420	272,667
Prepaid Expenses	-	997	997
Capital Assets*, Not Being Depreciated*	6,539,385	5,310,925	11,850,310
Capital Assets*, Net of Accumulated Depreciation*	52,383,170	73,910,599	126,293,769
Total Assets	$ 89,870,137	$ 106,373,358	$ 196,243,495
Liabilities			
Accounts Payable	$ 1,020,222	$ 436,596	$ 1,456,818
Accrued Salaries	16,382	52,099	68,481
Accrued Liabilities	-	89,879	89,879
Accrued Interest Payable	-	223,781	223,781
Deposits	717,804	10,840	728,644
Retainage Payable	123,498	-	123,498
Noncurrent Liabilities			
Due Within One Year	229,864	2,414,235	2,644,099
Due in More Than One Year	4,138,939	21,031,795	25,170,734
Total Liabilities	6,246,709	24,259,225	30,505,934
Deferred Inflows of Resources			
Property Taxes	3,264,591	-	3,264,591
Deferred Tap Fees	-	69,897	69,897
Total Deferred Inflows of Resources	3,264,591	69,897	3,334,488
Net Position			
Net Investment in Capital Assets	55,073,802	55,641,380	110,715,182
Restricted For:			
Emergencies	1,021,537	205,000	1,226,537
Debt Service	180,698	-	180,698
Parks and Recreation	487,911	-	487,911
Operations and Maintenance Reserve	-	1,490,197	1,490,197
Unrestricted	23,594,889	24,707,659	48,302,548
Total Net Position	$ 80,358,837	$ 82,044,236	$ 162,403,073

City of Rifle, Colorado
Statement of Activities
For the Year Ended December 31, 2023

		Program Revenues			Net (Expense) Revenue and Change in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Primary Government							
Governmental Activities							
General Government	$ 5,136,556	$ 1,173,053	$ 2,123,250	$ 179,014	$ (1,661,239)	$ -	$ (1,661,239)
Public Safety	3,455,350	30,509	44,494	-	(3,380,347)	-	(3,380,347)
Public Works	5,917,655	-	566,190	-	(5,351,465)	-	(5,351,465)
Cemetery	4,673	56,059	-	-	51,386	-	51,386
Parks and Recreation	3,730,018	462,416	11,254	150,000	(3,106,348)	-	(3,106,348)
Economic Development	904,061	151,726	52,453	-	(699,882)	-	(699,882)
Interest on Long-Term Debt	129,372	-	-	-	(129,372)	-	(129,372)
Total Government Activities	19,277,685	1,873,763	2,797,641	329,014	(14,277,267)	-	(14,277,267)
Business-Type Activities							
Water Utility	4,391,408	3,895,785	-	-	-	(495,623)	(495,623)
Wastewater Utility	2,850,855	4,486,473	-	-	-	1,635,618	1,635,618
Sanitation Operations	839,823	858,675	-	-	-	18,852	18,852
Total Business-Type Activities	8,082,086	9,240,933	-	-	-	1,158,847	1,158,847
Total Primary Government	$ 27,359,771	$ 11,114,696	$ 2,797,641	$ 329,014	(14,277,267)	1,158,847	(13,118,420)
		General Revenues					
		Property Taxes			835,547	-	835,547
		Specific Ownership Taxes			47,393	-	47,393
		Sales and Use Taxes			13,103,291	2,694,759	15,798,050
		Franchise Taxes			524,140	-	524,140
		Other Taxes			251,012	-	251,012
		Grants and Contributions not Restricted to Specific Programs			37,560	-	37,560
		Investment Income			1,150,755	1,027,256	2,178,011
		Gain (Loss) on Disposal of Capital Assets			98,090	(170,947)	(72,857)
		Other			475,555	390,760	866,315
		Transfers			2,000	(2,000)	-
		Total General Revenues			16,525,343	3,939,828	20,465,171
		Change in Net Position			2,248,076	5,098,675	7,346,751
		Net Position, *Beginning of year*			78,110,761	76,945,561	155,056,322
		Net Position, *End of year*			$ 80,358,837	$ 82,044,236	$ 162,403,073

See Notes to the Financial Statements.

City of Rifle, Colorado
Balance Sheet
Governmental Funds
December 31, 2023

	General	Street Improvements	Parks and Recreation	Capital Improvement	Nonmajor Governmental Funds	Totals
Assets						
Cash and Investments	$ 12,949,001	$ 6,282,970	$ 3,041,558	$ 1,895,843	$ 1,672,914	$ 25,842,286
Accounts Receivable	67,806	650	-	-	-	68,456
Taxes Receivable	3,923,052	-	-	-	57	3,923,109
Property Taxes Receivable	761,854	-	-	-	56,350	818,204
Total Assets	$ 17,701,713	$ 6,283,620	$ 3,041,558	$ 1,895,843	$ 1,729,321	$ 30,652,055
Liabilities						
Accounts Payable	$ 120,921	$ 788,541	$ 7,663	$ 39,680	$ 24,691	$ 981,496
Retainage Payable	-	82,142	-	41,356	-	123,498
Deferred Revenue	2,446,387	-	-	-	-	2,446,387
Deposits	716,654	-	350	-	800	717,804
Total Liabilities	3,283,962	870,683	8,013	81,036	25,491	4,269,185
Deferred Inflows of Resources						
Property Taxes	761,854	-	-	-	56,350	818,204
Fund Balances						
Nonspendable						
Cemetery Perpetual Care	-	-	-	-	323,469	323,469
Restricted For:						
Emergencies	1,021,537	-	-	-	-	1,021,537
Debt Service	180,698	-	-	-	-	180,698
Parks and Recreation	265,308	-	-	-	222,603	487,911
Assigned For:						
Channel 10	36,293	-	-	-	-	36,293
Senior Center Capital and Meals	131,051	-	-	-	-	131,051
Police Expenditures	2,472	-	-	-	-	2,472
Economic Development	-	-	-	-	1,101,408	1,101,408
Street Improvement	-	5,412,937	-	-	-	5,412,937
Parks and Recreation	-	-	3,033,545	-	-	3,033,545
Capital Improvements	-	-	-	1,814,807	-	1,814,807
Unrestricted, Unassigned	12,018,538	-	-	-	-	12,018,538
Total Fund Balances	13,655,897	5,412,937	3,033,545	1,814,807	1,647,480	25,564,666
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,701,713	$ 6,283,620	$ 3,041,558	$ 1,895,843	$ 1,729,321	$ 30,652,055

See Notes to the Financial Statements.

City of Rifle, Colorado

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

December 31, 2023

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Total Fund Balances of Governmental Funds	$ 25,564,666
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	57,917,876
Long-term liabilities and related items are not due and payable in the current year and, therefore, are not reported in governmental funds.	
Notes Payable	(3,725,255)
Accrued Compensated Absences	(643,548)
Internal Service Funds are blended into Governmental Activities	1,245,098
Total Net Position of Governmental Activities	$ 80,358,837

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Street Improvements	Parks and Recreation	Capital Improvement	Nonmajor Governmental Funds	Totals
Revenues						
Taxes	$ 8,768,887	$ 1,775,617	$ 3,551,235	$ -	$ 665,644	$ 14,761,383
Licenses and Permits	221,333	157,221	-	-	-	378,554
Intergovernmental	2,746,331	150,000	46,834	-	221,050	3,164,215
Charges for Services	1,164,771	951	429,341	-	170,131	1,765,194
Investment Income	562,214	260,273	135,585	111,625	82,217	1,151,914
Other	208,885	-	229,835	-	36,835	475,555
Total Revenues	13,672,421	2,344,062	4,392,830	111,625	1,175,877	21,696,815
Expenditures						
Current						
General Government	4,188,143	-	-	-	-	4,188,143
Public Safety	3,834,304	-	-	-	-	3,834,304
Public Works	2,106,222	750,804	-	-	-	2,857,026
Parks and Recreation	607,356	-	2,918,051	-	-	3,525,407
Economic Development	-	-	-	-	918,591	918,591
Capital Outlay	98,767	2,271,664	845,267	1,111,046	193,343	4,520,087
Debt Service						
Principal	-	-	166,994	-	-	166,994
Interest and Fiscal Charges	-	-	129,372	-	-	129,372
Total Expenditures	10,834,792	3,022,468	4,059,684	1,111,046	1,111,934	20,139,924
Revenues Over (Under) Expenditures	2,837,629	(678,406)	333,146	(999,421)	63,943	1,556,891
Other Financing Sources (Uses)						
Disposal of capital assets	-	-	10,556	-	-	10,556
Transfers In	25,000	1,130,000	40,600	-	67,000	1,262,600
Transfers Out	(655,000)	-	(300,000)	-	(305,600)	(1,260,600)
Total Other Financing Sources (Uses)	(630,000)	1,130,000	(248,844)	-	(238,600)	12,556
Net Change in Fund Balances	2,207,629	451,594	84,302	(999,421)	(174,657)	1,569,447
Fund Balances, *Beginning of year*	11,448,268	4,961,343	2,949,243	2,814,228	1,822,137	23,995,219
Fund Balances, *End of year*	$ 13,655,897	$ 5,412,937	$ 3,033,545	$ 1,814,807	$ 1,647,480	$ 25,564,666

See Notes to the Financial Statements.

City of Rifle, Colorado

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

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Net Change in Fund Balances of Governmental Funds	$	1,569,447
Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital Outlay		3,698,658
Depreciation Expense		(3,366,662)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Payment of Note Payable Principal		159,744
Change in Accrued Compensated Absences		(43,991)
Internal Service Funds are blended into Governmental Activities:		
Fleet Maintenance and Information Technology Funds, Change in Net Position		230,880
Change in Net Position of Governmental Activities	$	2,248,076

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2023

	Business-Type Activities				Governmental Activities
	Water	Wastewater	Sanitation	Totals	Internal Service Funds
Assets					
Current Assets					
Cash and Investments	$ 16,854,457	$ 8,312,644	$ 244,846	$ 25,411,947	$ 282,280
Accounts Receivable	498,850	859,556	121,064	1,479,470	-
Taxes Receivable	-	-	-	-	-
Prepaid Expenses	-	499	498	997	-
Inventory	244,553	14,867	-	259,420	13,247
Total Current Assets	17,597,860	9,187,566	366,408	27,151,834	295,527
Noncurrent Assets					
Capital Assets *Not Being Depreciated*	4,505,221	805,704	-	5,310,925	-
Capital Assets *Net of Accumulated Depreciation*	51,393,435	22,517,164	-	73,910,599	1,004,679
Total Noncurrent Assets	55,898,656	23,322,868	-	79,221,524	1,004,679
Total Assets	73,496,516	32,510,434	366,408	106,373,358	1,300,206
Liabilities					
Current Liabilities					
Accounts Payable	169,465	135,970	131,161	436,596	38,726
Accrued Liabilities	34,643	107,309	26	141,978	16,382
Accrued Interest Payable	129,795	93,986	-	223,781	-
Deposits	10,840	-	-	10,840	-
Compensated Absences	845	-	-	845	-
Loan Payable - Current Portion	1,150,654	1,027,736	-	2,178,390	-
Certificates of Participation - Current Portion	235,000	-	-	235,000	-
Total Current Liabilities	1,731,242	1,365,001	131,187	3,227,430	55,108
Noncurrent Liabilities					
Compensated Absences	16,060	-	-	16,060	-
Notes Payable	13,121,841	4,773,894	-	17,895,735	-
Certificates of Participation	3,120,000	-	-	3,120,000	-
Total Noncurrent Liabilities	16,257,901	4,773,894	-	21,031,795	-
Total Liabilities	17,989,143	6,138,895	131,187	24,259,225	55,108
Deferred Inflows of Resources					
Deferred Tap Fees	21,969	47,928	-	69,897	-
Net Position					
Net Investment in Capital Assets	38,121,777	17,519,603	-	55,641,380	1,004,679
Restricted for:					
Emergencies	205,000	-	-	205,000	-
Operations and Maintenance Reserve	663,535	826,662	-	1,490,197	-
Unrestricted	16,495,092	7,977,346	235,221	24,707,659	240,419
Total Net Position	$ 55,485,404	$ 26,323,611	$ 235,221	$ 82,044,236	$ 1,245,098

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities				Governmental Activities
	Water	Wastewater	Sanitation	Total	Internal Service Funds
Operating Revenues					
Charges for Services	$ 3,539,423	$ 4,233,873	$ 858,675	$ 8,631,971	$ 1,795,258
Sale of Materials	21,743	-	-	21,743	-
Other	382,357	-	-	382,357	-
Total Operating Revenues	3,943,523	4,233,873	858,675	9,036,071	1,795,258
Operating Expenses					
Personal Services	865,094	582,810	13,253	1,461,157	461,932
Supplies	18,024	244,554	-	262,578	270,070
Purchased Services	772,477	449,826	792,094	2,014,397	594,496
Other Expenses	6,493	63	142	6,698	-
Management Fees	152,779	93,795	32,903	279,477	-
Fleet Maintenance	39,078	30,060	-	69,138	4,809
Information Technology Maintenance	110,220	62,506	1,431	174,157	11,929
Small Equipment Purchases	460,331	106,346	-	566,677	70,757
Depreciation	1,624,259	1,076,463	-	2,700,722	236,761
Total Operating Expenses	4,048,755	2,646,423	839,823	7,535,001	1,650,754
Operating Income (Loss)	(105,232)	1,587,450	18,852	1,501,070	144,504
Nonoperating Revenues (Expenses)					
Sales and Use Taxes	2,663,426	-	31,333	2,694,759	-
Investment Income	699,920	319,358	7,978	1,027,256	(1,159)
Other Revenues	6,755	1,648	-	8,403	-
Gain on Sale of Assets	(170,947)	-	-	(170,947)	87,535
Amortization of Bond Premiums	69,258	35,614	-	104,872	-
Interest and Fiscal Charges	(411,911)	(240,046)	-	(651,957)	-
Total Nonoperating Revenues (Expenses)	2,856,501	116,574	39,311	3,012,386	86,376
Income (Loss) Before Capital Contributions & Transfers	2,751,269	1,704,024	58,163	4,513,456	230,880
Capital Contributions					
System Improvement Fees	315,464	252,600	-	568,064	-
Cash in lieu of Water Rights	19,155	-	-	19,155	-
Total Capital Contributions	334,619	252,600	-	587,219	-
Transfers					
Transfers Out	-	-	(2,000)	(2,000)	-
Total Transfers	-	-	(2,000)	(2,000)	-
Change in Net Position	3,085,888	1,956,624	56,163	5,098,675	230,880
Net Position, *Beginning of year*	52,399,516	24,366,987	179,058	76,945,561	1,014,218
Net Position, *End of year*	$ 55,485,404	$ 26,323,611	$ 235,221	$ 82,044,236	$ 1,245,098

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities				Governmental Activities
	Water	Wastewater	Sanitation	Totals	Internal Service Funds
Cash Flows From Operating Activities					
Cash Received from Customers	$ 3,466,077	$ 4,115,170	$ 832,229	$ 8,413,476	$ 1,795,258
Cash Received from Others	-	-	-	-	-
Cash Payments to Vendors and Suppliers	(2,361,418)	(1,520,854)	(770,385)	(4,652,657)	(1,404,967)
Cash Payments to Employees	(27,602)	79,659	(70)	51,987	682
Net Cash Provided (Used) by Operating Activities	1,077,057	2,673,975	61,774	3,812,806	390,973
Cash Flows From Noncapital Financing Activities					
Other Revenues	6,755	1,648	-	8,403	-
Payments from (to) Other Funds	-	-	(2,000)	(2,000)	-
Net Cash Provided (Used) by Noncapital Financing Activities	6,755	1,648	(2,000)	6,403	-
Cash Flows From Capital and Related Financing Activities					
Purchases of Capital Assets	(1,898,589)	(133,502)	-	(2,032,091)	(126,441)
Proceeds from Sale of Assets	(170,947)	-	-	(170,947)	87,535
Advance from General Fund	-	-	-	-	(68,628)
Proceeds From System Improvement Fees	315,464	252,600	-	568,064	-
Proceeds From Cash in Lieu of Fees	19,155	-	-	19,155	-
Proceeds From Sales and Use Taxes	2,663,426	-	31,333	2,694,759	-
Principal Payments on Debt	(1,363,490)	(996,087)	-	(2,359,577)	-
Interest Payments on Debt	(418,921)	(248,257)	-	(667,178)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(853,902)	(1,125,246)	31,333	(1,947,815)	(107,534)
Cash Flows from Investing Activities					
Interest Received	699,920	319,358	7,978	1,027,256	(1,159)
Net Increase in Cash and Cash Equivalents	929,830	1,869,735	99,085	2,898,650	282,280
Cash and Cash Equivalents, *Beginning of Year*	15,542,270	6,442,909	145,761	22,130,940	-
Cash and Cash Equivalents, *End of Year*	$ 16,472,100	$ 8,312,644	$ 244,846	$ 25,029,590	$ 282,280
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	$ (105,232)	$ 1,587,450	$ 18,852	$ 1,501,070	$ 144,504
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Depreciation	1,624,259	1,076,463	-	2,700,722	236,761
Changes in Asset and Liabilities					
Accounts Receivable	(95,089)	(118,703)	(26,446)	(240,238)	-
Prepaid Expenses	499	-	-	499	-
Inventory	(25,626)	31,336	-	5,710	(2,104)
Accounts Payable	88,205	17,770	69,438	175,413	11,130
Accrued Liabilities	(27,602)	79,659	(70)	51,987	682
Net Cash Provided (Used) by Operating Activities	$ 1,459,414	$ 2,673,975	$ 61,774	$ 4,195,163	$ 390,973

See Notes to the Financial Statements.

Note 1: Summary of Significant Accounting Policies

The financial statements of the City of Rifle (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. 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 City's accounting policies are described below.

The City of Rifle was incorporated in 1905 and became a Home Rule City in 1963. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety, highways and streets, water, sewer, sanitation, health and social services, culture and recreation, education, public improvements, planning and zoning, and general administrative services. The City's basic financial statements include the accounts of all City operations.

Reporting Entity

The financial reporting entity consists of the City, organizations for which the City is financially accountable, and organizations that raise and hold economic resources for the direct benefit of the City. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the City. Legally separate organizations for which the City is financially accountable are considered part of the reporting entity. Financial accountability exists if the City appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if there is a potential for the organization to provide benefits to, or impose financial burdens on, the City.

Based on the application of these criteria, the City includes the Downtown Development Agency (DDA) and the Urban Renewal Authority (URA) as blended component units. The DDA and URA were created as separate legal entities by an act of the state legislature and "activated" by action of the City Council to plan and develop the downtown and other blighted areas of the City and to attract new businesses and residents. The governing board of the DDA is appointed by the City Council for fixed terms. The DDA has the complete authority to hire management and all other employees. There is no significant continuing relationship between the City and the DDA for carrying out day-to-day functions. The governing board of the URA is the City Council.

The DDA is a separate taxing body and levies taxes against the property owners within the designated development district and may hold referendums of its constituents. The DDA's levy and the levy of the City are independent of each other and are related only by the fact they are levied against a common tax base within the DDA's geographic boundaries. Property taxes from the DDA's levy are its primary revenue source. The URA's primary source of revenue is increment tax receipts based on the increased assessed valuation of taxes in the Urban Renewal Authority boundaries.

Note 1: Summary of Significant Accounting Policies (Continued)

Reporting Entity *(Continued)*

Because the DDA's governing board is appointed by the City and the budget and any amendments thereto are approved by the City, the DDA is reported as if it were part of the primary government. Similarly, since the URA's governing board is the City Council and the budget and any amendments thereto are approved by the City Council, the URA is reported as if it were part of the primary government.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges for interfund services that are reasonably equivalent to the services provided. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation *(Continued)*

Taxes, intergovernmental revenues, and interest associated with the current year are susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered measurable and available only when cash is received by the City.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a fund's principal ongoing operations. 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.

When both restricted and unrestricted resources are available for a specific use, it is the City's practice to use restricted resources first, then unrestricted resources as they are needed.

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

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

The *Street Improvements Fund* receives sales, use, and street impact revenues restricted for public works street improvements.

The *Parks and Recreation Fund* accounts for the operations of the city's parks and recreation programs. It is partially funded through a 1% sales and use tax assessment.

The *Capital Improvement Program Fund* accounts for the operations of the City's Capital Improvement Projects.

Additionally, the City reports the following major proprietary funds:

The *Water Fund* accounts for the financial activities associated with the provision of water services.

The *Wastewater Fund* accounts for the financial activities associated with the provision of sewer services.

The *Sanitation Fund* accounts for the financial activities associated with the City's waste collection services.

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Assets, Liabilities and Net Position/Fund Balances</u>

Cash Equivalents - For purposes of the statement of cash flows, cash equivalents are defined as investments with original maturities of three months or less. The City considers all pooled cash and investments to be cash equivalents.

Receivables - Receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Interfund Receivables and Payables - During operations, certain transactions occur between individual funds. The resulting receivables and payables are classified on the balance sheet as *interfund receivables* and *interfund payables*. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*.

Prepaid Expenses - Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid expenses using the consumption method.

Capital Assets - Capital assets, which include land, buildings, equipment, and all infrastructure owned by the City, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary funds in the fund financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value on the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives.

Buildings and Improvements	10 - 50 years
Infrastructure	7 - 75 years
Water, Sewer and Storm Drainage Plants and Systems	30 - 50 years
Machinery and Equipment	5 - 10 years

Compensated Absences - Employees of the City are allowed to accumulate unused vacation and sick time depending on length of employment. Upon termination of employment from the City, an employee will be compensated for all accrued vacation time at their current rate of pay. Accumulated, unpaid vacation time is accrued when earned in the government-wide financial statements and the proprietary funds in the fund financial statements. A liability is recorded in the governmental fund financial statements only when payment is due.

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position/Fund Balances *(Continued)*

Long-Term Debt - In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Debt premiums, discounts and accounting losses resulting from debt refunding's are deferred and amortized over the life of the debt using the straight-line method. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses.

Debt issuance costs, whether or not withheld from the debt proceeds, are reported as current expenses or expenditures.

Deferred Inflows of Resources - Deferred inflows of resources include property taxes earned but levied for a subsequent year. In addition, grants not available as current financial resources are reported as deferred inflows in the governmental fund financial statements.

Net Position/Fund Balances - In the government-wide and fund financial statements, net position and fund balances are restricted when constraints placed on the use of resources are externally imposed. The City Council establishes a fund balance commitment through passage of an ordinance and is authorized to informally assign amounts to a specific purpose. The City has not established a formal policy for its use of restricted and unrestricted fund balances. However, if both restricted and unrestricted fund balances are available for a specific purpose, the City uses restricted amounts first, followed by committed, assigned and unassigned amounts.

Property Taxes

Property taxes attached as an enforceable lien on property on January 1, are levied the following December, and collected in the subsequent year. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's Office collects property taxes and remits to the City on a monthly basis. Since property tax revenues are collected in arrears during the succeeding fiscal year, receivables and corresponding deferred inflows of resources are reported at year end.

Subsequent Events

We have evaluated subsequent events through July 11, 2024, the date the financial statements were available to be issued.

Note 2: Cash and Investments

A summary of cash and investments at December 31, 2023, follows:

Petty Cash	$	2,534
Cash Deposits		794,762
Investments		50,739,217
Total	$	51,536,513

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2023, the City had bank deposits of $14,064,551 collateralized with securities held by the financial institutions' agents but not in the City's name.

Investments

The City is required to comply with State statutes which specify investments meeting defined rating, maturity, and concentration risk criteria in which the City may invest, which include the following. Custodial risk is not addressed by State statutes.

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts (GICs)
- Certificates of deposit

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

	S&P Rating	Investment Maturities (in Years) Less Than 1	1 - 5 Years	Total
U.S. Treasury Securities	AA+	$ 2,033,132	$ 6,323,738	$ 8,356,870
Certificates of Deposit	n/a	207,929	768,791	976,720
Money Market Funds	n/a	14,527,923	-	14,527,923
Local Government Investment Pools	AAAm	26,877,704	-	26,877,704
Total		$ 43,646,688	$ 7,092,529	$ 50,739,217

Note 2: Cash and Investments (Continued)

Investments *(Continued)*

Fair Value Measurements - The City reports its investments using the fair value measurements established by generally accepted accounting principles. As such, a fair value hierarchy categorizes the inputs used to measure the fair value of the investments into three levels. Level 1) inputs are quoted prices in active markets for identical investments; Level 2) inputs include quoted prices in active markets for similar investments, or other observable inputs; and Level 3) inputs are unobservable inputs. At December 31, 2023, the City's investments in U.S. Treasury and Agency securities were measured utilizing quoted prices in active markets for similar investments (Level 2 inputs).

Interest Rate Risk - State statutes generally limit the maturity of investment securities to five years from the date of purchase unless the governing board authorizes the investment for a period in excess of five years.

Credit Risk - State statutes limit certain investments to those with specified ratings from nationally recognized statistical rating organizations, depending on the type of investment.

	Rating	Total
U.S. Treasury Securities		
Federal Home Loan	AA+	8.4%
Federal Home Loan Bank Bond	AA+	6.7%
Money Market Funds		
Public Fund Money Market	AAAmmf	16.0%
Charles Schwab	AAAmmf	8.9%
Local Government Investment Pools		
ColoTrust Prime	AAAm*	24.4%
CSAFE	AAAmmf	28.6%

Concentration of Credit Risk - State statutes do not limit the amount the City may invest in a single issuer of investment securities, except for corporate securities. At December 31, 2023, the City's investments in the following represented more than 5% of the City's total investments.

Local Government Investment Pools - At December 31, 2023, the City had $12,376,115 and $14,501,589 invested in the Colorado Local Government Liquid Asset Trust (Colotrust) and the Colorado Surplus Asset Fund Trust (CSAFE), respectively. The pools are investment vehicles established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating the pools. The pools operate in conformity with the Securities and Exchange Commission's Rule 2a-7. The pools are measured at the net asset value per share, with each share valued at $1. The pools are rated AAAm by Standard and Poor's. Investments of the pools are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Note 3: Capital Assets

Capital asset Governmental activity for the year ended December 31, 2023, is summarized below:

Governmental Activities	Balance 12/31/22	Additions	Transfer	Deletions	Balance 12/31/23
Capital Assets, *Not Being Depreciated:*					
Land	$ 4,365,822	$ -	$ -	$ -	$ 4,365,822
Construction in Progress	699,908	2,067,513	(593,858)	-	2,173,563
Total Capital Assets, *Not Being Depreciated*	5,065,730	2,067,513	(593,858)	-	6,539,385
Capital Assets, *Being Depreciated:*					
Buildings	17,401,714	68,699	593,858	-	18,064,271
Improvements	90,380,455	1,033,214	-	-	91,413,669
Equipment	4,149,715	529,232	-	(220,069)	4,458,878
Internal Service - Equipment	3,290,188	137,846	-	(294,744)	3,133,290
Total Capital Assets, *Being Depreciated*	115,222,072	1,768,991	593,858	(514,813)	117,070,108
Less Accumulated Depreciation:					
Buildings	(8,268,015)	(476,769)	-	-	(8,744,784)
Improvements	(47,665,656)	(2,756,528)	-	-	(50,422,184)
Equipment	(3,478,063)	(133,365)	-	220,069	(3,391,359)
Internal Service - Equipment	(2,175,189)	(236,760)	-	283,338	(2,128,611)
Total Accumulated Depreciation	(61,586,923)	(3,603,422)	-	503,407	(64,686,938)
Total Capital Assets, *Being Depreciated, net*	53,635,149	(1,834,431)	593,858	(11,406)	52,383,170
Governmental Activities Capital Assets, *net*	$ 58,700,879	$ 233,082	$ -	$ (11,406)	$ 58,922,555

Capital asset Business-Type activity for the year ended December 31, 2023, is summarized

Business-Type Activities	Balance 12/31/22	Additions	Transfers	Deletions	Balance 12/31/23
Capital Assets, *Not Being Depreciated:*					
Land and improvements	$ 1,985,544	$ -	$ -	$ -	$ 1,985,544
Water Rights	651,352	-	-	-	651,352
Construction in Progress	-	1,760,307	913,722	-	2,674,029
Total Capital Assets, *Not Being Depreciated*	2,636,896	1,760,307	913,722	-	5,310,925
Capital Assets, *Being Depreciated:*					
Buildings	73,822,846	-	-	(4,417,312)	69,405,534
Improvements	43,353,280	233,088	(913,722)	(9,800)	42,662,846
Equipment	3,098,783	209,644	-	(91,813)	3,216,614
Total Capital Assets, *Being Depreciated*	120,274,909	442,732	(913,722)	(4,518,925)	115,284,994
Less Accumulated Depreciation:					
Buildings	(26,462,731)	(1,839,365)	-	4,248,717	(24,053,379)
Improvements	(14,644,632)	(774,367)	-	7,448	(15,411,551)
Equipment	(1,914,288)	(86,990)	-	91,813	(1,909,465)
Total Accumulated Depreciation	(43,021,651)	(2,700,722)	-	4,347,978	(41,374,395)
Total Capital Assets, *Being Depreciated*	77,253,258	(2,257,990)	(913,722)	(170,947)	73,910,599
Business-Type Activities Capital Assets, *net*	$ 79,890,154	$ (497,683)	$ -	$ (170,947)	$ 79,221,524

below:

Note 3: Capital Assets (Continued)

Governmental Activities	Total
General Government	$ 249,240
Public Safety	76,936
Public Works	2,148,848
Cemetery	4,673
Parks and Recreation	792,851
Economic Development	94,113
	3,366,661
Internal Service - Equipment	236,761
Total	$ 3,603,422

Depreciation expense was charged to programs of the City as follows:

Note 4: Long-Term Debt

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2023:

	Balance 12/31/22	Additions	Payments	Balance 12/31/23	Due Within One Year
Construction Loan	$ 3,884,999	$ -	$ (159,744)	$ 3,725,255	$ 165,509
Compensated Absences	599,557	281,017	(237,026)	643,548	64,355
Total	$ 4,484,556	$ 281,017	$ (396,770)	$ 4,368,803	$ 229,864

Compensated absences are expected to be liquidated primarily with revenues of the General Fund.

In December 2018, the City obtained a construction loan which allows the City to borrow up to $5,800,000, towards the pool renovation. The City was allowed to draw upon the loan through December 2020, at which time the loan converted into a term loan. The loan is due on December 1, 2040, with a maximum bi-annual payment of $144,588. Semi-annual payments are due on June 1 and December 1. Interest on the unpaid outstanding loan balance is at 3.3%. During the loan period, the City must maintain a cash deposit with the lender in a Debt Service Reserve Fund equal to 125% of the bi-annual principal and interest payable on the loan in the amount of $180,698.

Note 4: Long-Term Debt (Continued)

Governmental Activities *(Continued)*

The loan's future maturities are as follows:

Year Ended December 31,	Principal	Interest	Total
2024	$ 165,509	$ 123,607	$ 289,116
2025	171,442	117,674	289,116
2026	177,226	111,890	289,116
2027	183,205	105,911	289,116
2028 - 2032	1,012,489	433,091	1,445,580
2033 - 2037	1,195,610	249,970	1,445,580
2038 - 2040	819,774	48,716	868,490
Total	$ 3,725,255	$ 1,190,859	$ 4,916,114

Business-Type Activities

Following are the changes in long-term debt of the business-type activities for the year ended December 31, 2023:

	Balance 12/31/22	Additions	Payments	Balance 12/31/23	Due Within One Year
2007 CWRPDA Loan - Wastewater	$ 6,634,488	$ -	$ (996,088)	$ 5,638,400	$ 1,027,736
Premium	198,843	-	(35,613)	163,230	-
2012 CWRPDA Loan - Water	13,599,140	-	(1,040,006)	12,559,134	1,052,170
2012 CWRPDA Loan - Water (Fed)	1,078,867	-	(98,484)	980,383	98,484
Premium	802,236	-	(69,258)	732,978	-
2015 Certificate of Participation - Water	3,580,000	-	(225,000)	3,355,000	235,000
Compensated Absences	40,719	43,696	(67,510)	16,905	845
Total	$ 25,934,293	$ 43,696	$ (2,531,959)	$ 23,446,030	$ 2,414,235

In May 2007, the City entered into a loan agreement with the Colorado Water Resource and Power Development Authority in the amount of $17,852,112. The proceeds were used to complete sewer improvements. The City has also recorded $747,848 of premiums that are being amortized over the life of the loan, with the remaining unamortized portion included in the note payable balance in the financial statements. The loan requires semi-annual principal and interest payments on February 1 and August 1 of each year through 2028. The loan bears interest at 3.5% per annum, not including administrative fees. Pursuant to the loan agreement, the City was required to establish a 3-month operations and maintenance reserve based on the subsequent years budgeted expenditures, or $386,484. The City has funded this reserve through the restriction of net position in the Wastewater Fund. The City believes it is in compliance with all required covenants and obligations called for by the loan agreement.

Note 4: Long-Term Debt (Continued)

Business-Type Activities *(Continued)*

Year Ended December 31,	Principal	Interest	Total
2024	$ 1,027,736	$ 220,857	$ 1,248,593
2025	1,064,384	190,537	1,254,921
2026	1,096,032	156,287	1,252,319
2027	1,185,564	65,421	1,250,985
2028	1,264,684	-	1,264,684
Total	$ 5,638,400	$ 633,102	$ 6,271,502

In August 2012, the City entered into two loan agreements with the Colorado Water Resource and Power Development Authority in the amount of $23,858,367. The loans are comprised of $21,858,367 of regular CWRPDA financing and an additional $2,000,000 direct loan. The proceeds are to be used to complete water system improvements.

The City has also received the benefit of $1,523,671 of premiums related to the $21,858,367 CWRPDA debt issuance that are being amortized over the life of the loan. The unamortized portions of the premiums are included in the note payable balance in the financial statements. Issuance costs of $382,038 were expensed during 2012. The $21,858,367 loan requires semi-annual principal and interest payments on February 1 and August 1 of each year through 2034 commencing in August 2012. The loan bears interest at 1.6% per annum, not including administrative fees. Pursuant to the loan agreement, the city was required to establish a 3-month operations and maintenance reserve based on the subsequent years budgeted expenditures or $608,678. The City has funded this reserve through the restriction of its net position balance in the Water Fund. The City believes it is in compliance with all required covenants and obligations called for by the loan agreement. All debt payments related to this loan are made by the Water Fund.

Year Ended December 31,	Principal	Interest	Total
2024	$ 1,052,170	$ 270,711	$ 1,322,881
2025	1,064,333	257,950	1,322,283
2026	1,076,497	245,840	1,322,337
2027	1,088,661	234,237	1,322,898
2028 - 2032	5,729,154	891,981	6,621,135
2033 - 2034	2,548,319	105,901	2,654,220
Total	$ 12,559,134	$ 2,006,620	$ 14,565,754

The $2,000,000 direct loan was previously a federally subsidized non-interest-bearing loan. However, in 2014, the project no longer qualifies as green and, therefore, the loan does not qualify for a 0% interest rate. The new rate of 2% interest began accruing on August 1, 2014, with the first payment, at the new interest rate, due on February 1, 2015. The loan requires semi-annual principal payments of $50,000 on February 1 and August 1 of each year through 2032 commencing in February 2013. All debt payments related to this loan are made by the Water Fund.

Note 4: Long-Term Debt (Continued)

Business-Type Activities *(Continued)*

The Non-Federally subsidized loan future maturities are as follows:

Year Ended December 31,	Principal	Interest	Total
2024	$ 100,464	$ 19,108	$ 119,572
2025	102,483	17,089	119,572
2026	104,543	15,029	119,572
2027	106,644	12,927	119,571
2028 - 2032	566,249	31,609	597,858
Total	$ 980,383	$ 95,762	$ 1,076,145

In 2015, the City issued $5,085,000 in certificates of participation for a water tank construction project. Principal payments are due semi-annually on June 1 and December 1. Principal payments started at $110,000 in 2015 and increase to $335,000 by 2035, at an interest rate of 3.13%. Payments are made by the Water Fund.

The 2015 Certificate of Participation future maturities are as follows:

Year Ended December 31,	Principal	Interest	Total
2024	$ 235,000	$ 106,762	$ 341,762
2025	240,000	99,012	339,012
2026	250,000	91,396	341,396
2027	255,000	83,472	338,472
2028 - 2032	1,410,000	290,370	1,700,370
2033 - 2035	965,000	54,931	1,019,931
Total	$ 3,355,000	$ 725,943	$ 4,080,943

Note 5: Interfund Transactions

The City has recorded the following routine transfers:

	Transfer In	Transfer Out
General Fund	$ 25,000	$ (655,000)
Street Improvement	1,130,000	-
Parks and Recreation	40,600	(300,000)
Internal Service	-	-
Capital Improvements	-	-
Non-major Governmental Funds	67,000	(305,600)
Sanitation Fund	-	(2,000)
Total	$ 1,262,600	$ (1,262,600)

Note 6: Pension Plan

The City provides pension benefits for all its full-time police officers through a defined contribution plan. The police officers contribute 8% of their compensation to the plan, which the City matches with a 12.51% contribution. The City's contributions for each employee (and interest allocated thereon) vest at the rate of 20% per year, after the first year, so that by the fifth year of participation, employees are 100% vested in all contributions made to the plan. During the year ended December 31, 2023, the City contributed $191,200 and the employees contributed $122,367 to the plan.

All other full-time employees of the City are eligible to participate in a defined contribution pension plan established under the provisions of Section 401(a) of the Internal Revenue Code. In this defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan covers all full-time employees upon initial employment and who have attained the age of twenty-one. The City contributes 5% of compensation to the plan on behalf of each qualified employee. Employees may not make contributions to this plan. Employers' contributions vest at the rate of 20% per year, after the first year, so that by the fifth year of participation, employees are 100% vested in all contributions made to the plan. For the year ended December 31, 2023, the City contributed $240,024 to the plan.

The City offers a deferred compensation plan in accordance with Section 457(b) of the Internal Revenue Code. The plan permits employees to contribute a portion of their current salary, based upon limits prescribed in the Internal Revenue Code. The City contributes a match of up to 3% when an employee elects to participate in the plan.

Note 7: Risk-Related Activities

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. For risks related to property and liability, the City 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 provisions of 24-20-115.5, 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. The City has not significantly changed its insurance coverage over the past three years, nor have settlements exceeded coverage during the same period.

The City carries commercial insurance for workers' compensation claims.

Note 8: Commitments and Contingencies

TABOR Amendment

In November 1992, Colorado voters passed the TABOR Amendment to the State Constitution which limits state and local government taxing powers and imposes spending limitations. The City is subject to the TABOR Amendment. Fiscal year 1992 provides the basis for limits in future years, to which may be applied allowable increases for inflation and property valuation. Revenue received in excess of the limitations may be required to be refunded unless the City's electorate vote to retain the revenue. The TABOR Amendment is subject to many interpretations, but the City believes it is in substantial compliance with the Amendment.

Litigation

From time to time, the City is involved in various litigation. Management believes the outcome of any litigation will not have a significant impact on the City's financial position.

Note 9: Rate Maintenance

The 2012 Colorado Water Resources and Power Development Authority (CWRPDA) water loan agreement, and the 2007 CWRPDA wastewater loan agreement required that Net Revenues shall represent a sum equal to 110% of the amount necessary to pay, when due, the principal and interest on the loans and any parity debt coming due.

Note 9: Rate Maintenance (Continued)

The computation of both the Water and Wastewater rate maintenance is as follows:

Revenues	**Water Fund**	**Wastewater Fund**
Operating Revenues	$ 3,943,523	$ 4,233,873
Sales & Use Taxes	2,663,426	-
System Improvement Fees	315,464	252,600
Investment Income	699,920	319,358
Cash in Lieu of Water Rights Fees	19,155	-
Other Revenues	6,755	1,648
Total Revenues	7,648,243	4,807,479
Expenses		
Operating Expenses	4,048,755	2,646,423
Less Depreciation	(1,624,259)	(1,076,463)
Net Expenses	2,424,496	1,569,960
Net Revenues	$ 5,223,747	$ 3,237,519
Debt Service Requirements (Parity and Subordinate)		
2007 CWRPDA Note Payable	$ -	$ 1,248,593
2012 CWRPDA - Interest Bearing	1,322,881	-
2012 CWRPDA - Federal	119,572	-
2015 Certificates of Participation	341,762	-
Debt Service Required	1,784,215	1,248,593
Required Coverage		
(Water at 100%, without System Improvement Fees)	110%	110%
Debt Service Coverage at 110%	$ 1,962,637	$ 1,373,452
Net Revenue Excess	$ 3,261,110	$ 1,864,067

Note 10: West Rifle Compost Facility Closure and Post-Closure Requirements

The City of Rifle is responsible for the West Rifle Composting Facility (Caca Loco) which is no longer operable. State and Federal laws and regulations require the City to take proper remediation steps and to perform certain maintenance and monitoring functions at the site. Closure and Post Closure costs of $83,999 have been recognized as operating expense and a corresponding liability will continue to be carried on the balance sheet. This amount is based on what it would cost to perform all closure and post closure care in 2023 and each year thereafter. Actual costs may be higher due to inflation, changes in technology or changes in regulations. The City is required by State and Federal laws and regulations to demonstrate financial assurance. The City is in compliance with these requirements through the local government financial test.

Estimated total current cost of closure and post closure care applicable to the West Rifle Composting Facility for 2023, reflected in the accompanying financial statements in accrued liabilities, are as follows:

Closure Costs	$	59,191
Post Closure Costs - 5 years		24,808
Estimated Cost in 2023 Dollars for Closure and Post Closure Costs	$	83,999

Required Supplementary Information

City of Rifle, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 8,139,811	$ 8,139,811	$ 8,768,887	$ 629,076
Licenses and Permits	230,120	230,120	221,333	(8,787)
Intergovernmental	3,811,698	3,811,698	2,746,331	(1,065,367)
Charges for Services	1,030,691	1,030,691	1,164,771	134,080
Interest Income	72,676	72,676	562,214	489,538
Miscellaneous	149,200	149,200	208,885	59,685
Total Revenue	13,434,196	13,434,196	13,672,421	238,225
Expenditures				
General Government	4,351,326	4,351,326	4,188,143	163,183
Public Safety	4,455,757	4,455,757	3,834,304	621,453
Public Works	2,130,677	2,130,677	2,106,222	24,455
Parks and Recreation	507,449	505,648	607,356	(101,708)
Capital Outlay	363,640	361,065	98,767	262,298
Total Expenditures	11,808,849	11,804,473	10,834,792	969,681
Excess Revenues Over (Under) Expenditures	1,625,347	1,629,723	2,837,629	1,207,906
Other Financing Sources (Uses)				
Transfers In	25,000	250,000	25,000	(225,000)
Transfers Out	(2,169,601)	(2,169,601)	(655,000)	1,514,601
Total Other Financing Sources (Uses)	(2,144,601)	(1,919,601)	(630,000)	1,289,601
Change in Fund Balance	(519,254)	(289,878)	2,207,629	2,497,507
Fund Balance, *Beginning of Year*	11,372,164	11,372,164	11,448,268	76,104
Fund Balance, *End of Year*	$ 10,852,910	$ 11,082,286	$ 13,655,897	$ 2,573,611

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Street Improvement Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 1,573,877	$ 1,573,877	$ 1,775,617	$ 201,740
Licenses and Permits	22,500	22,500	158,172	135,672
Intergovernmental	4,942,472	4,942,472	150,000	(4,792,472)
Investment Income	84,057	84,057	260,273	176,216
Total Revenues	6,622,906	6,622,906	2,344,062	(4,278,844)
Expenditures				
Public Works	391,955	391,955	750,804	(358,849)
Capital Outlay	9,057,057	9,887,057	2,271,664	7,615,393
Total Expenditures	9,449,012	10,279,012	3,022,468	7,256,544
Excess Revenues Over (Under) Expenditures	(2,826,106)	(3,656,106)	(678,406)	2,977,700
Other Financing Sources (Uses)				
Transfers In	2,464,601	3,294,601	1,130,000	(2,164,601)
Total Other Financing Sources (Uses)	2,464,601	3,294,601	1,130,000	(2,164,601)
Net Change in Fund Balance	(361,505)	(361,505)	451,594	813,099
Fund Balance, *Beginning of year*	3,697,929	3,697,929	4,961,343	1,263,414
Fund Balance, *End of year*	$ 3,336,424	$ 3,336,424	$ 5,412,937	$ 2,076,513

City of Rifle, Colorado
Budgetary Comparison Schedule
Parks and Recreation Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 3,246,947	$ 3,246,947	$ 3,551,235	$ 304,288
Intergovernmental	7,600	7,600	46,834	39,234
Charges for Services	384,850	384,850	429,341	44,491
Interest Income	10,087	10,087	135,583	125,496
Other	-	249,036	229,835	(19,201)
Total Revenues	3,649,484	3,898,520	4,392,828	494,308
	-			
Expenditures				
Parks and Recreation	2,899,363	3,516,830	2,918,051	598,779
Capital Outlay	278,000	433,229	845,267	(412,038)
Debt Service - Principal	162,479	162,479	166,994	(4,515)
Debt Service - Interest	133,887	133,887	129,372	4,515
Total Expenditures	3,473,729	4,246,425	4,059,684	186,741
Excess Revenues Over (Under) Expenditures	175,755	(347,905)	333,144	681,049
Other Financing Sources (Uses)				
Gain/(loss) on Disposal of Assets	-	-	10,558	10,558
Transfers In	10,600	10,600	40,600	30,000
Transfers Out	(300,000)	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	(289,400)	(289,400)	(248,842)	40,558
Net Change in Fund Balance	(113,645)	(637,305)	84,302	721,607
Fund Balance, *Beginning of year*	2,484,447	2,484,447	2,949,243	464,796
Fund Balance, *End of year*	$ 2,370,802	$ 1,847,142	$ 3,033,545	$ 1,186,403

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Capital Improvement Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Investment Income	$ 36,313	$ 36,313	$ 111,625	$ 75,312
Total Revenues	36,313	36,313	111,625	75,312
Expenditures				
Capital Outlay	1,000,000	1,550,000	1,111,046	438,954
Total Expenditures	1,000,000	1,550,000	1,111,046	438,954
Net Change in Fund Balance	(963,687)	(1,513,687)	(999,421)	514,266
Fund Balance, *Beginning of year*	2,537,769	2,537,769	2,814,228	276,459
Fund Balance, *End of year*	$ 1,574,082	$ 1,024,082	$ 1,814,807	$ 790,725

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Notes to Required Supplementary Information
December 31, 2023

Note 1: Stewardship, Compliance, and Accountability

Budgets

Budgets are legally adopted for all funds of the City, which has no operations other than depreciation expense. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except for certain interfund transactions that are reported as revenues and expenditures on the budgetary basis but not the GAAP basis of accounting. Budgetary comparisons for the enterprise funds are presented on a non-GAAP budgetary basis, whereby capital outlay and debt principal are budgeted as expenditures and depreciation and amortization are not budgeted.

The City adheres to the following procedures to establish the budgetary information reflected in the financial statements:

- By October 15, management submits to the City Council a proposed budget for the fiscal year commencing the following January 1. The budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted by the City Council to obtain taxpayer comments.
- Prior to December 31, the budget is adopted by formal resolution.
- Expenditures may not legally exceed appropriations at the fund level. Revisions that alter the total expenditures of any fund must be approved by the City Counsel.
- All appropriations lapse at the end of each fiscal year.

Combining and Individual Fund Statements and Schedules

City of Rifle, Colorado
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Conservation Trust	Visitor Improvement	Downtown Development	Tourism and Industry	Urban Renewal Authority	Perpetual Care Fund	Totals
Assets							
Cash and Investments	$ 222,603	$ 454,637	$ 117,046	$ 484,720	$ 70,439	$ 323,469	$ 1,672,914
Taxes Receivable	-	-	57	-	-	-	57
Property Taxes Receivable	-	-	56,350	-	-	-	56,350
Total Assets	$ 222,603	$ 454,637	$ 173,453	$ 484,720	$ 70,439	$ 323,469	$ 1,729,321
Liabilities							
Accounts Payable	$ -	$ 2,277	$ 810	$ 20,589	$ 1,015	$ -	$ 24,691
Deposit	-	-	-	800	-	-	800
Total Liabilities	-	2,277	810	21,389	1,015	-	25,491
Deferred Inflows of Resources							
Property Taxes	-	-	56,350	-	-	-	56,350
Fund Balances							
Nonspendable:							
Cemetery Perpetual Care	-	-	-	-	-	323,469	323,469
Restricted For:							
Parks and Recreation	222,603	-	-	-	-	-	222,603
Assigned For:							
Economic Development	-	452,360	116,293	463,331	69,424	-	1,101,408
Total Fund Balances	222,603	452,360	116,293	463,331	69,424	323,469	1,647,480
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 222,603	$ 454,637	$ 173,453	$ 484,720	$ 70,439	$ 323,469	$ 1,729,321

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Conservation Trust	Visitor Improvement	Downtown Development	Tourism and Industry	Urban Renewal Authority	Perpetual Care Fund	Totals
Revenues							
Taxes	$ -	$ 251,012	$ 44,119	$ 241,648	$ 128,865	$ -	$ 665,644
Intergovernmental	168,597	52,453	-	-	-	-	221,050
Charges for Services	-	1,555	-	151,726	-	16,850	170,131
Investment Income	12,553	16,745	4,246	27,360	8,600	12,713	82,217
Other	-	5,000	-	31,835	-	-	36,835
Total Revenues	181,150	326,765	48,365	452,569	137,465	29,563	1,175,877
Expenditures							
Economic Development	-	227,191	43,198	624,903	23,299	-	918,591
Capital Outlay	137,493	24,030	4,294	27,526	-	-	193,343
Total Expenditures	137,493	251,221	47,492	652,429	23,299	-	1,111,934
Excess of Revenues Over (Under) Expenditures	43,657	75,544	873	(199,860)	114,166	29,563	63,943
Other Financing Sources (Uses)							
Transfers In	-	60,000	7,000	-	-	-	67,000
Transfers Out	(60,000)	(65,600)	-	-	(180,000)	-	(305,600)
Total Other Financing Sources (Uses)	(60,000)	(5,600)	7,000	-	(180,000)	-	(238,600)
Net Change in Fund Balances	(16,343)	69,944	7,873	(199,860)	(65,834)	29,563	(174,657)
Fund Balances, *Beginning of year*	238,946	382,416	108,420	663,191	135,258	293,906	1,822,137
Fund Balances, *End of year*	$ 222,603	$ 452,360	$ 116,293	$ 463,331	$ 69,424	$ 323,469	$ 1,647,480

City of Rifle, Colorado
Budgetary Comparison Schedule
Conservation Trust Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Intergovernmental	$ 90,000	$ 110,000	$ 168,597	$ 58,597
Investment Income	3,026	3,026	12,553	9,527
Total Revenues	93,026	113,026	181,150	68,124
Expenditures				
Capital Outlays	-	153,000	137,493	15,507
Excess Revenues Over (Under) Expenditures	93,026	(39,974)	43,657	83,631
Other Financing Sources (Uses)				
Transfers Out	(40,000)	(60,000)	(60,000)	-
Total Other Financing Sources (Uses)	(40,000)	(60,000)	(60,000)	-
Net Change in Fund Balance	53,026	(99,974)	(16,343)	83,631
Fund Balance, *Beginning of year*	197,458	197,458	238,946	41,488
Fund Balance, *End of year*	$ 250,484	$ 97,484	$ 222,603	$ 125,119

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Visitor Improvement Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 154,879	$ 154,879	$ 251,012	$ 96,133
Charges for Services	-	-	1,555	1,555
Intergovernmental	215,000	215,000	57,453	(157,547)
Investment Income	1,237	1,237	16,745	15,508
Total Revenues	371,116	371,116	326,765	(44,351)
Expenditures				
Economic Development	329,910	379,910	227,191	152,719
Capital Outlays	-	24,000	24,030	(30)
Total Expenditures	329,910	403,910	251,221	152,689
Excess Revenues Over (Under) Expenditures	41,206	(32,794)	75,544	108,338
Other Financing Sources (Uses)				
Transfers In	40,000	60,000	60,000	-
Transfers Out	(65,600)	(65,600)	(65,600)	-
Total Other Financing Sources (Uses)	(25,600)	(5,600)	(5,600)	-
Net Change in Fund Balance	15,606	(38,394)	69,944	108,338
Fund Balance, *Beginning of year*	199,702	199,702	382,416	182,714
Fund Balance, *End of year*	$ 215,308	$ 161,308	$ 452,360	$ 291,052

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Downtown Development Fund
For the Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance *Positive (Negative)*
Revenues			
Taxes	$ 49,755	$ 44,119	$ (5,636)
Intergovernmental	1,500	-	(1,500)
Investment Income	741	4,246	3,505
Total Revenues	51,996	48,365	(3,631)
Expenditures			
Economic Development	56,733	43,198	13,535
Capital Outlay	78,000	4,294	73,706
Total Expenditures	134,733	47,492	87,241
Excess of Revenues Over (Under) Expenditures	(82,737)	873	83,610
Other Financing Sources (Uses)			
Transfers In	30,000	7,000	(23,000)
Total Other Financing Sources (Uses)	30,000	7,000	(23,000)
Net Change in Fund Balance	(52,737)	7,873	60,610
Fund Balance, *Beginning of year*	107,539	108,420	881
Fund Balance, *End of year*	$ 54,802	$ 116,293	$ 61,491

City of Rifle, Colorado
Budgetary Comparison Schedule
Tourism and Industry Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 259,561	$ 259,561	$ 241,648	$ (17,913)
Charges for Services	153,000	153,000	151,726	(1,274)
Investment Income	5,188	5,188	27,360	22,172
Other	-	-	31,835	31,835
Total Revenues	417,749	417,749	452,569	34,820
Expenditures				
Economic Development	577,710	667,710	624,903	42,807
Capital Outlay	130,000	130,000	27,526	102,474
Total Expenditures	707,710	797,710	652,429	145,281
Net Change in Fund Balance	(289,961)	(379,961)	(199,860)	180,101
Fund Balance, *Beginning of year*	732,803	732,803	663,191	(69,612)
Fund Balance, *End of year*	$ 442,842	$ 352,842	$ 463,331	$ 110,489

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Urban Renewal Authority Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 150,000	$ 150,000	$ 128,865	$ (21,135)
Investment Income	202	202	8,600	8,398
Total Revenues	150,202	150,202	137,465	(12,737)
Expenditures				
Water Utility	17,500	17,500	23,299	(5,799)
Total Expenditures	17,500	17,500	23,299	(5,799)
Excess of Revenues Over (Under) Expenditures	132,702	132,702	114,166	(18,536)
Other Financing Sources (Uses)				
Transfers Out	(23,000)	(203,000)	(180,000)	23,000
Total Other Financing Sources (Uses)	(23,000)	(203,000)	(180,000)	23,000
Net Change in Fund Balance	109,702	(70,298)	(65,834)	(18,536)
Fund Balance, *Beginning of year*	117,607	117,607	135,258	17,651
Fund Balance, *End of year*	$ 227,309	$ 47,309	$ 69,424	$ 22,115

City of Rifle, Colorado
Budgetary Comparison Schedule
Perpetual Care Fund
For the Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance *Positive (Negative)*
Revenues			
Taxes	$ 10,000	$ 16,850	$ 6,850
Investment Income	1,681	12,713	11,032
Total Revenues	11,681	29,563	17,882
Expenditures			
Perpetual Care	5,000	-	5,000
Total Expenditures	5,000	-	5,000
Net Change in Fund Balance	6,681	29,563	22,882
Fund Balance, *Beginning of year*	293,629	293,906	277
Fund Balance, *End of year*	$ 300,310	$ 323,469	$ 23,159

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Water Fund
For the Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance *Positive (Negative)*
Revenues			
Charges for Services	$ 4,013,813	$ 3,539,423	$ (474,390)
Sale of Meters	20,000	21,743	1,743
Other - Operating	430,500	382,357	(48,143)
Sales and Use Taxes	2,347,698	2,663,426	315,728
Investment Income	131,030	699,920	568,890
Other - Nonoperating	10,000	(164,192)	(174,192)
System Improvement Fees	150,000	315,464	165,464
Cash in Lieu of Fees	-	19,155	19,155
Total Revenues	7,103,041	7,477,296	374,255
Expenditures			
Personal Services	1,050,736	865,094	185,642
Supplies	102,800	18,024	84,776
Purchased Services	1,176,000	772,477	403,523
Other Expenses	2,200	6,493	(4,293)
Management Fees	152,779	152,779	-
Fleet Maintenance	39,078	39,078	-
Information Technology Maintenance	110,220	110,220	-
Small Equipment Purchases	20,328	431,745	(411,417)
Capital Outlays	3,625,000	1,927,175	1,697,825
Interest Expense	418,958	342,653	76,305
Debt Principal Payments	1,363,490	1,363,490	-
Total Expenditures	8,061,589	6,029,228	2,032,361
Change in Net Position - Budgetary Basis	$ (958,548)	1,448,068	$ 2,406,616
Adjustments to GAAP Basis			
Capital Outlay		1,898,589	
Debt Principal Payments		1,363,490	
Depreciation		(1,624,259)	
Change in Net Position		3,085,888	
Fund Balance, *Beginning of year*		52,399,516	
Fund Balance, *End of year*		$ 55,485,404	

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Wastewater Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	$ 4,205,945	$ 4,205,945	$ 4,233,873	$ 27,928
Investment Income	18,782	18,782	319,358	300,576
Other - Nonoperating	210,000	210,000	1,648	(208,352)
System Improvement Fees	150,000	150,000	252,600	102,600
Total Revenues	4,584,727	4,584,727	4,807,479	222,752
Expenditures				
Personal Services	749,899	749,899	582,810	167,089
Supplies	232,184	232,184	244,554	(12,370)
Purchased Services	959,000	959,000	449,826	509,174
Other Expense	-	-	63	(63)
Management Fees	93,795	93,795	93,795	-
Fleet Maintenance	30,060	30,060	30,060	-
Information Technology Maintenance	62,506	62,506	62,506	-
Small Equipment Purchase	-	-	106,346	(106,346)
Capital Outlays	310,000	460,000	133,502	326,498
Interest Expense	248,257	248,257	204,432	43,825
Debt Principal Payments	996,088	996,088	996,088	-
Total Expenditures	3,681,789	3,831,789	2,903,982	927,807
Change in Net Position - Budgetary Basis	$ 902,938	$ 752,938	1,903,497	$ 1,150,559
Adjustments to GAAP Basis				
Capital Outlay			133,502	
Debt Principal Payments			996,088	
Depreciation			(1,076,463)	
Change in Net Position			1,956,624	
Fund Balance, *Beginning of year*			24,366,987	
Fund Balance, *End of year*			$ 26,323,611	

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado

Budgetary Comparison Schedule
Sanitation Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Charges for Services	$ 817,000	$ 817,000	$ 858,675	$ 41,675
Other - Operating	-	-	31,333	31,333
Investment Income	1,177	1,177	7,978	6,801
Total Revenues	818,177	818,177	897,986	79,809
Expenditures				
Personal Services	16,300	16,300	13,253	3,047
Purchased Services	813,600	833,600	792,094	41,506
Other Expenses	-	-	142	(142)
Management Fees	32,903	32,903	32,903	-
Information Technology Maintenance	1,431	1,431	1,431	-
Total Expenditures	864,234	884,234	839,823	44,411
Revenues Over (Under) Expenditures	(46,057)	(66,057)	58,163	124,220
Transfers				
Transfers Out	(2,000)	(2,000)	(2,000)	-
Change in Net Position - Budgetary Basis	$ (48,057)	$ (68,057)	56,163	$ 124,220
Change in Net Position			56,163	
Fund Balance, *Beginning of year*			179,058	
Fund Balance, *End of year*			$ 235,221	

State Compliance Section

Form Approved
OMB No. 2125-0032

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

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO
	YEAR ENDING (mm/yy): 12/23

This Information From The Records Of:	Prepared By:
City of Rifle, Colorado	Scott Rust, Finance Director

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	$ 3,524,749.00
3. Other local imposts (from page 2)	$ 2,395,078.00
4. Miscellaneous local receipts (from page 2)	$ 359,740.00
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	$ -
7. Total (1 through 6)	$ 6,279,567.00
B. Private Contributions	
C. Receipts from State government (from page 2)	$ 524,762.00
D. Receipts from Federal Government (from page 2)	$ -
E. Total receipts (A.7 + B + C + D)	$ 6,804,329.00

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway expenditures:	
1. Capital outlay (from page 2)	$ 3,100,340.00
2. Maintenance:	$ 1,922,489.00
3. Road and street services:	
a. Traffic control operations	$ 199,829.00
b. Snow and ice removal	$ 39,921.00
c. Other	$ -
d. Total (a. through c.)	$ 239,750.00
4. General administration & miscellaneous	$ 270,048.00
5. Highway law enforcement and safety	$ 1,463,770.00
6. Total (1 through 5)	$ 6,996,397.00
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	$ -
b. Redemption	$ -
c. Total (a. + b.)	$ -
2. Notes:	
a. Interest	$ -
b. Redemption	$ -
c. Total (a. + b.)	$ -
3. Total (1.c + 2.c)	$ -
C. Payments to State for highways	$ -
D. Payments to toll facilities	$ -
E. Total expenditures (A.6 + B.3 + C + D)	$ 6,996,397.00

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
$ (3,358,504.00)	$ 6,804,329.00	$ 6,996,397.00	$ (3,550,572.00)	$ -

Notes and Comments:
No Notes or Comments

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO
	YEAR ENDING (mm/yy): 12/23

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		**A.4. Miscellaneous local receipts:**	
a. Property Taxes and Assesments		a. Interest on investments	$ 260,274.00
b. Other local imposts:		b. Traffic Fines & Penalties	$ 99,466.00
1. Sales Taxes	$ 1,775,617.00	c. Parking Garage Fees	$ -
2. Infrastructure & Impact Fees	$ 158,172.00	d. Parking Meter Fees	$ -
3. Liens	$ -	e. Sale of Surplus Property	$ -
4. Licenses	$ -	f. Charges for Services	$ -
5. Specific Ownership &/or Other	$ 461,289.00	g. Other Misc. Receipts	$ -
6. Total (1. through 5.)	$ 2,395,078.00	h. Other	$ -
c. Total (a. + b.)	$ 2,395,078.00	i. Total (a. through h.)	$ 359,740.00
(Carry forward to page 1)		*(Carry forward to page 1)*	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user taxes (from Item I.C.5.)	$ 333,656.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	$ -
a. State bond proceeds		b. FEMA	$ -
b. Project Match	$ -	c. HUD	$ -
c. Motor Vehicle Registrations	$ 41,106.00	d. Federal Transit Administration	$ -
d. DOLA Grant	$ 150,000.00	e. U.S. Corps of Engineers	$ -
e. Other	$ -	f. Other Federal ARPA	$ -
f. Total (a. through e.)	$ 191,106.00	g. Total (a. through f.)	$ -
4. Total (1. + 2. + 3.f)	$ 524,762.00	3. Total (1. + 2.g)	$ -
(Carry forward to page 1)		*(Carry forward to page 1)*	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs	$ -	$ -	$ -
b. Engineering Costs	$ -	$ 42,437.00	$ 42,437.00
c. Construction:			
(1). New Facilities	$ -	$ -	$ -
(2). Capacity Improvements	$ -	$ -	$ -
(3). System Preservation	$ -	$ 2,733,339.00	$ 2,733,339.00
(4). System Enhancement And Operation	$ -	$ 324,564.00	$ 324,564.00
(5). Total Construction (1)+(2)+(3)+(4)	$ -	$ 3,057,903.00	$ 3,057,903.00
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	$ -	$ 3,100,340.00	$ 3,100,340.00
(Carry forward to page 1)			

Notes and Comments:

FORM FHWA-536

HINKLE & COMPANY PC
Strategic Business Advisors

City Council Members
City of Rifle, Colorado
Rifle, Colorado

We have audited the financial statements of the City of Rifle (the City) as of and for the year ended December 31, 2023, and have issued our report thereon dated July 11, 2024. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards
As communicated in our engagement letter dated December 16, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

We applied certain limited procedures to the required supplementary information (RSI). However, we did not audit the RSI and do not express an opinion or provide any assurance on the RSI. With respect to the supplementary information accompanying the financial statements, we performed procedures to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing the information has not changed from the prior year, and the information is appropriate and complete in relation to our audit of the financial statements.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Office Locations:
Colorado Springs, CO
Denver, CO
Frisco, CO
Tulsa, OK

Denver Office:
750 W. Hampden Avenue,
Suite 400
Englewood,
Colorado 80110
TEL: 303.796.1000
FAX: 303.796.1001
www.HinkleCPAs.com

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. We evaluated the key factors and assumptions used to develop the significant estimates in determining that they are reasonable in relation to the financial statements as a whole.

Corrected and Uncorrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We proposed no uncorrected adjustments to the financial statements as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected adjustments that were brought to the attention of management as a result of our audit procedures. In our opinion, none of the adjustments detected as a result of audit procedures, whether corrected or uncorrected by management, were material, either individually or in the aggregate, to each opinion unit's financial statements.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Representations Requested from Management
We have requested certain representations from management that are included in the management representation letter dated July 11, 2024.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Audit Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and the responses were not a condition to our retention.

Conclusion
This report is intended solely for the information and use of the City Council Members and management of City of Rifle, Colorado and is not intended to be, and should not be, used by anyone other than these specified parties.

Hinkle & Company, PC

Englewood, Colorado
July 11, 2024

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #5.a.

Agenda Item Name:
Consider Minutes of the June 19, 2024 Regular Meeting

Presenter:
Alexis Ramirez, City Clerk

Item Description:
Consider Minutes of the June 19, 2024, Regular Meeting

Recommended Action:
Move to approve the minutes of the June 19,2024, City Council Regular Meeting

Fiscal Impact:
N/A

Operational Impact:
N/A

Prior Board Motions:
N/A

Background Information:
N/A

Executive Summary:
Minutes of the June 19, 2024, Regular Meeting

Notification Requirements:
N/A

Prepared By:
Alexis Ramirez, City Clerk

Attachments:
1. 06.19.2024 DRAFT Minutes

RIFLE CITY COUNCIL

REGULAR MEETING

June 19, 2024
7:00 p.m.
202 Railroad Avenue, Rifle, CO

CALL TO ORDER & ROLL CALL

A regular meeting of the Rifle City Council was called to order at 7:00 p.m. by Mayor Sean Strode.

Present at Roll Call:

Councilor Karen Roberts, Councilor Alicia Gresley, Councilor Joe Carpenter, Councilor Brian Condie and Mayor Sean Strode.

Councilor Condie moved to excuse Councilor Hostettler and Councilor Bornholdt from tonight's meeting; seconded by Karen Roberts.
Roll Call: Yes - Alicia Gresley, Karen Roberts, Joe Carpenter, Brian Condie, and Sean Strode.
No – None.

Others Present:

Interim City Manager Patrick Waller, City Clerk Alexis Ramirez, City Attorney Jim Neu, Rifle Cable 10 Manager (RCTV) Michael Churchill, Video Production Specialist Joel Graham, Police Chief Debra Funston, Civil Engineer Craig Spaulding, Procurement & Grant Reporting Manager Iris Trevisano, Network & Systems Administrator Jake Statler, and Parks & Recreation Director Austin Rickstrew.

PUBLIC COMMENT

Public comment was heard from Sundee Sydoriak.

CONSENT AGENDA – CONSIDER THE FOLLOWING ITEMS:

A. Consider Minutes of the June 5, 2024 Regular Meeting
B. Consider Liquor License Renewal for RCG Rifle, LLC dba Rib City Grill
C. Consider Liquor License Renewal for TEDREX, Inc. dba Choice Liquors
D. Consider Liquor License Renewal for Western Slope Chicken, LLC dba Wingchesters
E. Consider Amendment to the Rifle Municipal Code to allow for Administrative Approval of Minor Amendments to Conditional Use Permits - Ordinance No. 15, Series of 2024 - 2nd Reading
F. Consider Enacting Section 8-1-207 of the Rifle Municipal Code to Require the Proper Display of License Plates - Ordinance No. 16, 2024 - 2nd Reading

Councilor Alicia Gresley moved to approve Consent Agenda Items A, B, C, D, E, and F; seconded by Councilor Karen Roberts.
Roll Call: Yes - Brian Condie, Karen Roberts, Joe Carpenter, Alicia Gresley, and Sean Strode.
No – None.

REGULAR AGENDA

Consider Purchase of Additional Security Cameras and Access Control

Network & Systems Administrator Jake Statler, on behalf of IT Director Kelly Thompson, presented a request to consider the purchase of additional Verkada security cameras and access control in buildings within the City for an amount not to exceed $68,000. This item has been included in the 2024 Budget. This request is in effort to support ease of use and integration with the current system for the IT Department in navigating the camera system throughout the City, as well as providing extra security. The project will add Parks Maintenance Building, Operations & Maintenance, Wastewater, and the Bulk Water facility.

Network & Systems Administrator Jake Statler answered questions for Council.

Councilor Brian Condie moved to approve the purchase of additional Verkada cameras and access control equipment for an amount not to exceed $68,000; seconded by Councilor Joe Carpenter.
Roll Call: Yes - Karen Roberts, Brian Condie, Alicia Gresley, Joe Carpenter, and Sean Strode.
No – None.

Consider Awarding the 2024 Chip Seal Project to GMCO, LLC

Civil Engineer Craig Spaulding presented a request to award the 2024 Chip Seal Project to GMCO, LLC. The project includes 16th Street, 7th Street, and Airport Road, which are all high traffic roadways. Chip seal is a protective coating that extends the life of the roadway on average of about five to ten years. This is a cheaper alternative than rebuilding the roads with asphalt, which would cost $41 per square yard, as opposed to $4.25 per square yard for the chip seal. There are only two contractors in Colorado that do these types of bids and they book up quickly. The bid came in below budget from a local and qualified contractor for the total amount of $377,612.80. Staff recommends awarding the 2024 Chip Seal Project to GMCO, LLC.

Civil Engineer Craig Spaulding answered questions for Council.

Councilor Alicia Gresley moved to approve award to GMCO, LLC for the 2024 Chip Seal Project in the amount of $377,612.80; seconded by Councilor Brian Condie.
Roll Call: Yes - Alicia Gresley, Brian Condie, Joe Carpenter, Karen Roberts, and Sean Strode.
No – None.

Consider Purchase Request for New Bio-Solids Hauling Dump Truck

Procurement & Grant Reporting Manager Iris Trevisano, on behalf of the Utilities/Wastewater Department, presented a request to consider purchasing a new bio-solids hauling dump truck. The item was included in the 2024 Budget. The City of Rifle currently pays a subcontractor around $28,000 annually to haul waste to the dump. The Wastewater Plant hauls approximately 14 yards of bio-solids daily. Purchasing a dump truck will allow the department to have greater control of daily operations while also savings costs and ensuring safe hauling operations. The vehicle being recommended is from Transwest Truck Tailer RV in Grand Junction, which meets all of the department’s criteria and parameters. The dump truck will be available by the end of August. Staff recommends purchase request approved as the item is under budget at $181,463.

Procurement & Grant Reporting Manager Iris Trevisano answered questions for Council.

Councilor Karen Roberts moved to approve the purchase request of a Western Star 47X truck with IWS Dumpbody from Transwest Truck Trailer RV in Grand Junction for the total amount of $181,463; seconded by Councilor Brian Condie
Roll Call: Yes - Joe Carpenter, Alicia Gresley, Brian Condie, Karen Roberts, and Sean Strode.
No – None.

Consider Request to Waive Impact Fees for Rifle Apartments Project - Resolution No. 13 Series of 2024
Interim City Manager Patrick Waller presented the request to waive impact fees for the Rifle Apartments Project which will be on the property located west of the Brendan Theater. The City was awarded a four million dollar grant for site development and infrastructure. The grant includes a fee-waiver portion; the City will be waiving approximately $788,000 in impact fees, which are used specifically for capital projects and generally meant to pay for growth impacts. The grant's structure enables the City to receive reimbursement from the State for 80% of the fee waivers, totaling approximately $630,000. These funds will be allocated across the various enterprise funds associated with the project.

The City will not formally waive the fees until the issuance of a building permit for the project. The building permit for the project will be held until the Department of Local Affairs grant agreement is in place, as a contingency.

Councilor Brian Condie moved to approve Resolution No. 13, Series of 2024; seconded by Councilor Alicia Gresley.
Roll Call: Yes - Karen Roberts, Brian Condie, Alicia Gresley, Joe Carpenter, and Sean Strode.
No – None.

Report to City Manager
Reports were heard from Interim City Manager Patrick Waller, Parks & Recreation Director Austin Rickstrew, and Rifle Cable 10 Manager (RCTV) Michael Churchill.

Comments from Mayor and Council
Comments were heard from Councilor Alicia Gresley and Mayor Sean Strode.

Adjournment
Meeting adjourned at 7:41 p.m.

Alexis Ramirez City Clerk	Sean Strode Mayor

Agenda Item #5.b.

Agenda Item Name:
Consider Liquor License Renewal for Walmart Inc., dba Walmart #5232

Presenter:
Alexis Ramirez, City Clerk

Item Description:
Consider Liquor License Renewal for Walmart Inc., dba Walmart #5232

Recommended Action:
I move to approve the Liquor License Renewal for Walmart Inc., dba Walmart #5232

Fiscal Impact:
None

Operational Impact:
None

Prior Board Motions:
None

Background Information:
Consider Liquor License Renewal for Walmart Inc., dba Walmart #5232 located at 1000 airport Road, Rifle, CO has submitted a Fermented Malt Beverage Liquor License Renewal Application.

The application is complete and the appropriate fees have been paid.

Executive Summary:
None

Notification Requirements:
None

Prepared By:
Alexis Ramirez, City Clerk

Attachments:
1. REDACTED Renewal - Walmart

DR 8400 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

RECEIVED
JUL 03 2024
City Clerk
City of Rifle

Submit to Local Licensing Authority

WALMART #5232
702 SW 8TH ST DEPT 8916
Bentonville AR 72716-0500

Fees Due	
Annual Renewal Application Fee ($125 Effective July 1, 2023 - June 30, 2024 and $250.00 for application received by LED on or after July 1st, 2024)	$
Renewal Fee	221.25
Storage Permit $100 X ______	$
Sidewalk Service Area $75.00	$
Additional Optional Premise Hotel & Restaurant $100 X ______	$
Related Facility - Campus Liquor Complex $160.00 per facility	$
Amount Due/Paid	$ 221.25

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one- time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

Retail Liquor License Renewal Application

Please verify & update all information below. Return to city or county licensing authority by due date.

Note that the Division will not accept cash.

☐ Paid by check
☒ Paid Online

Uploaded to MoveIt on Date:

Licensee Name: WALMART INC.

Doing Business As Name (DBA): WALMART #5232

Liquor License Number	License Type
	Fermented Malt Beverage and Wine (city)

Sales Tax License Number	Expiration Date	Due Date
	09/18/2024	08/04/2024

Business Address

Street Address	Phone Number
1000 AIRPORT RD	9706255367

City, State, ZIP Code: Rifle CO 81650-8407

Mailing Address

Street Address: 702 SW 8TH ST DEPT 8916

City, State, ZIP Code: Bentonville AR 72716-0500

Email: complic@wal-mart.com

Operating Manager	Date of Birth
Rosanna Cloward	

Home Address

Street Address	Phone Number

City	State	ZIP Code

1. Do you have legal possession of the premises at the street address? ☒ Yes ☐ No

Are the premises owned or rented? ☒ Owned ☐ Rented*

*If rented, expiration date of lease

1. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? ☐ Yes ☒ No

If yes, please see the table in the upper right hand corner and include all fees due.

2. Are you renewing a takeout and/or delivery permit? ☐ Yes ☒ No

(**Note:** must hold a qualifying license type and be authorized for takeout and/or delivery license privileges)

If selecting 'Yes', an additional $11.00 is required to renew the permit.

If so, which are you renewing? ☐ Delivery ☐ Takeout ☐ Both Takeout and Delivery

3. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business? ☐ Yes ☒ No

Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.? ☐ Yes ☒ No

4. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? See Attached ☒ Yes ☐ No

If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested.

1. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? ○ Yes ⊗ No

If yes, attach a detailed explanation.

2. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? See Attached ⊗ Yes ○ No

If yes, attach a detailed explanation.

3. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? See Attached ⊗ Yes ○ No

If yes, attach a detailed explanation.

Affirmation & Consent

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.

Type or Print Name of Applicant/Authorized Agent of Business: Sarah Little

Title: Assistant Secretary

Signature: SLittle

Date (MM/DD/YY): 6/27/2024

Report & Approval of City or County Licensing Authority

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.

Therefore this application is approved.

Local Licensing Authority For:

Title:

Attest:

Signature:

Date (MM/DD/YY):

DR 8495 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

Tax Check Authorization, Waiver, and Request to Release Information

I, Sarah Little

am signing this Tax Check Authorization, Waiver and Request to Release Information (hereinafter "Waiver") on behalf of

(the "Applicant/Licensee")

Assistant Secretary

to permit the Colorado Department of Revenue and any other state or local taxing authority to release information and documentation that may otherwise be confidential, as provided below. If I am signing this Waiver for someone other than myself, including on behalf of a business entity, I certify that I have the authority to execute this Waiver on behalf of the Applicant/Licensee.

The Executive Director of the Colorado Department of Revenue is the State Licensing Authority, and oversees the Colorado Liquor Enforcement Division as his or her agents, clerks, and employees. The information and documentation obtained pursuant to this Waiver may be used in connection with the Applicant/Licensee's liquor license application and ongoing licensure by the state and local licensing authorities. The Colorado Liquor Code, section 44-3-101. et seq. ("Liquor Code"), and the Colorado Liquor Rules, 1 CCR 203-2 ("Liquor Rules"), require compliance with certain tax obligations, and set forth the investigative, disciplinary and licensure actions the state and local licensing authorities may take for violations of the Liquor Code and Liquor Rules, including failure to meet tax reporting and payment obligations.

The Waiver is made pursuant to section 39-21-113(4), C.R.S., and any other law, regulation, resolution or ordinance concerning the confidentiality of tax information, or any document, report or return filed in connection with state or local taxes. This Waiver shall be valid until the expiration or revocation of a license, or until both the state and local licensing authorities take final action to approve or deny any application(s) for the renewal of the license, whichever is later. Applicant/Licensee agrees to execute a new waiver for each subsequent licensing period in connection with the renewal of any license, if requested.

By signing below, Applicant/Licensee requests that the Colorado Department of Revenue and any other state or local taxing authority or agency in the possession of tax documents or information, release information and documentation to the Colorado Liquor Enforcement Division, and is duly authorized employees, to act as the Applicant's/Licensee's duly authorized representative under section 39-21-113(4), C.R.S., solely to allow the state and local licensing authorities, and their duly authorized employees, to investigate compliance with the Liquor Code and Liquor Rules. Applicant/Licensee authorizes the state and local licensing authorities, their duly authorized employees, and their legal representatives, to use the information and documentation obtained using this Waiver in any administrative or judicial action regarding the application or license.

APPLICANT ID: 214508

Name (Individual/Business)

Walmart Inc.

Social Security Number/Tax Identification Number	Home Phone Number	Business/Work Phone Number
		479-360-4946

Street Address

702 SW 8th Street

City	State	ZIP Code
Bentonville	AR	72716-0500

Printed name of person signing on behalf of the Applicant/Licensee

Sarah Little

Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information)	Date Signed
Sittle	6/27/2024

Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a (note).

Agenda Item #5.c.

Agenda Item Name:
Consider Liquor License Renewal for Plaza Liquors, LLC dba Plaza Liquors

Presenter:
Alexis Ramirez, City Clerk

Item Description:
Liquor Store License Renewal for Plaza Liquors, LLC dba Plaza Liquors

Recommended Action:
I move to approve the Liquor Store License Renewal application for Plaza Liquors, LLC dba Plaza Liquors

Fiscal Impact:
N/A

Operational Impact:
N/A

Prior Board Motions:
N/A

Background Information:
Plaza Liquors, LLC dba Plaza Liquors located at 1900 Railroad Avenue, Unit B, Rifle, CO has submitted a Liquor Store Liquor License Renewal Application.

The application is complete and the appropriate fees have been paid.

Executive Summary:
N/A

Notification Requirements:
N/A

Prepared By:
Alexis Ramirez, City Clerk

Attachments:
1. REDACTED Renewal - Plaza Liquors

DR 8400 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

Submit to Local Licensing Authority

PLAZA LIQUORS
1900 RAILROAD AVENUE
UNIT B
Rifle CO 81650

Fees Due	
Annual Renewal Application Fee ($125 Effective July 1, 2023 - June 30, 2024 and $250.00 for application **received by LED** on or after July 1st, 2024)	$
Renewal Fee	352.50
Storage Permit $100 X ______	$
Sidewalk Service Area $75.00	$
Additional Optional Premise Hotel & Restaurant $100 X ______	$
Related Facility - Campus Liquor Complex $160.00 per facility	$
Amount Due/Paid	$ 352.50

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one- time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

Retail Liquor License Renewal Application

Please verify & update all information below. Return to city or county licensing authority by due date.

Note that the Division will not accept cash.

☒ Paid by check
☐ Paid Online

Uploaded to MoveIt on Date:

Licensee Name: PLAZA LIQUORS LLC

Doing Business As Name (DBA): PLAZA LIQUORS

Liquor License Number:

License Type: Retail Liquor Store (city)

Sales Tax License Number:

Expiration Date: 08/20/2024

Due Date: 07/06/2024

Business Address

Street Address: 1900 RAILROAD AVENUE UNIT B

Phone Number: 9706253208

City, State, ZIP Code: Rifle CO 81650

Mailing Address

Street Address: 1900 RAILROAD AVENUE UNIT B

City, State, ZIP Code: Rifle CO 81650

Email: aliciamend1999@Hotmail.Com

Operating Manager: Jesus Prado

Date of Birth:

Home Address

Street Address	Phone Number

City	State	ZIP Code

1. Do you have legal possession of the premises at the street address?.................. ☑ Yes ○ No

   Are the premises owned or rented? ☑ Owned ○ Rented*

   *If rented, expiration date of lease

---

1. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility?... ○ Yes ☑ No

   If yes, please see the table in the upper right hand corner and include all fees due.

2. Are you renewing a takeout and/or delivery permit?... ☑ Yes ☒ No

   (**Note:** must hold a qualifying license type and be authorized for takeout and/or delivery license privileges)

   If selecting 'Yes', an additional $11.00 is required to renew the permit.

   If so, which are you renewing?....... ○ Delivery ☑ Takeout ○ Both Takeout and Delivery

3. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business?.. ○ Yes ☑ No

   Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.?.. ○ Yes ☑ No

4. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)?...................... ○ Yes ☑ No

   If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested.

1. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? ○ Yes ✓ No

   If yes, attach a detailed explanation.

2. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? ○ Yes ✓ No

   If yes, attach a detailed explanation.

3. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? ○ Yes ✓ No

   If yes, attach a detailed explanation.

Affirmation & Consent

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.

Type or Print Name of Applicant/Authorized Agent of Business

Jesus Prado

Title

Houner

Signature

Date (MM/DD/YY)

Report & Approval of City or County Licensing Authority

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.

Therefore this application is approved.

Local Licensing Authority For

Title

Attest

Signature

Date (MM/DD/YY)

DR 8495 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

Tax Check Authorization, Waiver, and Request to Release Information

I, Plaza Liquors

am signing this Tax Check Authorization, Waiver and Request to Release Information (hereinafter "Waiver") on behalf of

(the "Applicant/Licensee")

Al... Mendoza Prado

to permit the Colorado Department of Revenue and any other state or local taxing authority to release information and documentation that may otherwise be confidential, as provided below. If I am signing this Waiver for someone other than myself, including on behalf of a business entity, I certify that I have the authority to execute this Waiver on behalf of the Applicant/Licensee.

The Executive Director of the Colorado Department of Revenue is the State Licensing Authority, and oversees the Colorado Liquor Enforcement Division as his or her agents, clerks, and employees. The information and documentation obtained pursuant to this Waiver may be used in connection with the Applicant/Licensee's liquor license application and ongoing licensure by the state and local licensing authorities. The Colorado Liquor Code, section 44-3-101. et seq. ("Liquor Code"), and the Colorado Liquor Rules, 1 CCR 203-2 ("Liquor Rules"), require compliance with certain tax obligations, and set forth the investigative, disciplinary and licensure actions the state and local licensing authorities may take for violations of the Liquor Code and Liquor Rules, including failure to meet tax reporting and payment obligations.

The Waiver is made pursuant to section 39-21-113(4), C.R.S., and any other law, regulation, resolution or ordinance concerning the confidentiality of tax information, or any document, report or return filed in connection with state or local taxes. This Waiver shall be valid until the expiration or revocation of a license, or until both the state and local licensing authorities take final action to approve or deny any application(s) for the renewal of the license, whichever is later. Applicant/Licensee agrees to execute a new waiver for each subsequent licensing period in connection with the renewal of any license, if requested.

By signing below, Applicant/Licensee requests that the Colorado Department of Revenue and any other state or local taxing authority or agency in the possession of tax documents or information, release information and documentation to the Colorado Liquor Enforcement Division, and is duly authorized employees, to act as the Applicant's/Licensee's duly authorized representative under section 39-21-113(4), C.R.S., solely to allow the state and local licensing authorities, and their duly authorized employees, to investigate compliance with the Liquor Code and Liquor Rules. Applicant/ Licensee authorizes the state and local licensing authorities, their duly authorized employees, and their legal representatives, to use the information and documentation obtained using this Waiver in any administrative or judicial action regarding the application or license.

(This page intentionally left blank)

Name (Individual/Business)

Plaza liquors

Social Security Number/Tax Identification Number	Home Phone Number	Business/Work Phone Number

Street Address

1900 Railroad ave Rifle Co

City	State	ZIP Code
Rifle	Co	81650

Printed name of person signing on behalf of the Applicant/Licensee

Jesus Prado

Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information)	Date Signed
	6-18-2024

Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a (note).

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #5.d.

Agenda Item Name:
Consider Liquor License Renewal for Imperio Mexican Restaurant, LLC dba Imperio Mexican Restaurant

Presenter:
Alexis Ramirez, City Clerk

Item Description:
Consider Liquor License Renewal for Imperio Mexican Restaurant, LLC dba Imperio Mexican Restaurant

Recommended Action:
Move to Approve Liquor License Renewal Application for Imperio Mexican Restaurant, LLC dba Imperio Mexican Restaurant

Fiscal Impact:
None

Operational Impact:
None

Prior Board Motions:
None

Background Information:
Imperio Mexican Restaurant, LLC dba Imperio Mexican Restaurant located at 1733 Railroad Avenue Unit C, Rifle, CO has submitted a Hotel & Restaurant Liquor License Renewal Application.

The application is complete and the appropriate fees have been paid.

Executive Summary:
None

Notification Requirements:
None

Prepared By:
Alexis Ramirez, City Clerk

Attachments:
1. REDACTED Renewal - Imperio Mexican Restaurant

DR 8400 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcemen! Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

Submit to Local Licensing Authority

Fees Due	
Annual Renewal Application Fee	$ 250
Renewal Fee	
Storage Permit $100 X______	$
Sidewalk Service Area $75.00	$
Additional Optional Premise Hotel & Restaurant $100 X______	$
Related Facility - Campus Liquor Complex $160.00 per facility	$
Amount Due/Paid	$

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

Retail Liquor License Renewal Application

Please verify & update all information below. Return to city or county licensing authority by due date.

Note that the Division will not accept cash. [X] Paid by check [ ] Online

Uploaded to Movelt on Date

Licensee Name
Imperio Mexican Resturant

Doing Business As Name (DBA)
Imperio Mexican Resturant

Liquor License Number

License Type
hotel & resturant

Sales Tax License Number

Expiration Date
07/13/2024

Due Date

Business Address

Street Address
1733 railroad Ave unit c

Phone Number
9706251008

City
rifle

State
co

ZIP Code
81650

Mailing Address

Street Address
1733 railroad ave. unit c

City
rifle

State
co

ZIP Code
81650

Email
imperiomr970@gmail.com

Operating Manager: Abel Quintero

Date of Birth:

Home Address

Street Address:

Phone Number:

City:

State:

ZIP Code:

1. Do you have legal possession of the premises at the street address? ◉ Yes ○ No

   Are the premises owned or rented? ○ Owned ◉ Rented*

   *If rented, expiration date of lease: 01/01/2025

2. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? ○ Yes ◉ No

   If yes, please see the table in the upper right hand corner and include all fees due.

3. Are you renewing a takeout and/or delivery permit? ○ Yes ◉ No

   (**Note:** must hold a qualifying license type and be authorized for takeout and/or delivery license privileges)

   If selecting 'Yes', an additional $11.00 is required to renew the permit.

   If so, which are you renewing? ○ Delivery ○ Takeout ○ Both Takeout and Delivery

4. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business? ○ Yes ◉ No

   Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.? ○ Yes ◉ No

5. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? ○ Yes ◉ No

   If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested.

6. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? ○ Yes ◉ No

   If yes, attach a detailed explanation.

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7. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? ○ Yes ◉ No

   If yes, attach a detailed explanation.

---

8. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? ○ Yes ◉ No

   If yes, attach a detailed explanation.

Affirmation & Consent

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.

Type or Print Name of Applicant/Authorized Agent of Business

Abelardo Quintero

Title

owner

Signature | Date (MM/DD/YY)

07/02/2024

Report & Approval of City or County Licensing Authority

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.

Therefore this application is approved.

Local Licensing Authority For

Title | Attest

Signature | Date (MM/DD/YY)

DR 8495 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

Tax Check Authorization, Waiver, and Request to Release Information

I, abelardo quintero

am signing this Tax Check Authorization, Waiver and Request to Release Information (hereinafter "Waiver") on behalf of

(the "Applicant/Licensee")

imperio mexican resturant

to permit the Colorado Department of Revenue and any other state or local taxing authority to release information and documentation that may otherwise be confidential, as provided below. If I am signing this Waiver for someone other than myself, including on behalf of a business entity, I certify that I have the authority to execute this Waiver on behalf of the Applicant/Licensee.

The Executive Director of the Colorado Department of Revenue is the State Licensing Authority, and oversees the Colorado Liquor Enforcement Division as his or her agents, clerks, and employees. The information and documentation obtained pursuant to this Waiver may be used in connection with the Applicant/Licensee's liquor license application and ongoing licensure by the state and local licensing authorities. The Colorado Liquor Code, section 44-3-101. et seq. ("Liquor Code"), and the Colorado Liquor Rules, 1 CCR 203-2 ("Liquor Rules"), require compliance with certain tax obligations, and set forth the investigative, disciplinary and licensure actions the state and local licensing authorities may take for violations of the Liquor Code and Liquor Rules, including failure to meet tax reporting and payment obligations.

The Waiver is made pursuant to section 39-21-113(4), C.R.S., and any other law, regulation, resolution or ordinance concerning the confidentiality of tax information, or any document, report or return filed in connection with state or local taxes. This Waiver shall be valid until the expiration or revocation of a license, or until both the state and local licensing authorities take final action to approve or deny any application(s) for the renewal of the license, whichever is later. Applicant/Licensee agrees to execute a new waiver for each subsequent licensing period in connection with the renewal of any license, if requested.

By signing below, Applicant/Licensee requests that the Colorado Department of Revenue and any other state or local taxing authority or agency in the possession of tax documents or information, release information and documentation to the Colorado Liquor Enforcement Division, and is duly authorized employees, to act as the Applicant's/Licensee's duly authorized representative under section 39-21-113(4), C.R.S., solely to allow the state and local licensing authorities, and their duly authorized employees, to investigate compliance with the Liquor Code and Liquor Rules. Applicant/ Licensee authorizes the state and local licensing authorities, their duly authorized employees, and their legal representatives, to use the information and documentation obtained using this Waiver in any administrative or judicial action regarding the application or license.

Name (Individual/Business)

abelardo quintero Imperio Mexican Reestaurant

Social Security Number/Tax Identification Number	Home Phone Number	Business/Work Phone Number
		9706251008

Street Address

1733 railroad ave unit c

City	State	ZIP Code
rifle	co	81650

Printed name of person signing on behalf of the Applicant/Licensee

abelardo quintero

Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information)	Date Signed
	07/02/2024

Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a (note).

Agenda Item #5.e.

Agenda Item Name:
Consider Greater Rifle Improvement Team Advisory Board Reappointments

Presenter:
Kim Burner, Main Street Manager

Item Description:
Reappoint Helen Rogers, Garrick Frontella, Samm Young, Katie Mackley and Kari Slappey to the Greater Rifle Improvement Team Advisory Board for a term of three years.

Recommended Action:
Motion to approve the reappointment of Helen Rogers, Garrick Frontella, Samm Young, Katie Mackley and Kari Slappey to the Greater Rifle Improvement Team Advisory Board for a term of three years.

Fiscal Impact:
NA

Operational Impact:
Will allow the Greater Rifle Improvement Team Advisory Board to continue operation.

Prior Board Motions:
NA

Background Information:
Helen Rogers, Garrick Frontella, Samm Young, and Kari Slappey have all served at least one full term on the Greater Rifle Improvement Team Advisory Board and have fulfilled their duties with diligence and dedication. Katie Mackley was appointed earlier this year to fill a partial term of less than six months and has brought fresh insight and passion to the board.

Executive Summary:
The Greater Rifle Improvement Team Advisory Board currently has several seats up for reappointment. Each seat is for a 3-year term. The GRIT Advisory Board has been fortunate to enjoy a dedicated group of volunteers with the community's best interest in mind. Each Advisory Board member up for reappointment has expressed the intent to continue serving, as evident in the attached letters.
The GRIT advisory Board asks Rifle City Council to reappoint the following to serve an additional 3-year term:
- Helen Rogers
- Garrick Frontella
- Samm Young
- Katie Mackley
- Kari Slappey

The GRIT Advisory Board believes these members understand GRIT's mission, focus, and objectives and will provide continued insight to the advisory board.

Notification Requirements:
NA

Prepared By:
Alexis Ramirez, City Clerk

Attachments:
None

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #5.f.

Agenda Item Name:
Consider the Greater Rifle Improvement Team Grant Recommendations

Presenter:
Kim Burner, Main Street Manager

Item Description:
The Greater Rifle Improvement Team Advisory Board recommendations for grant applications received in the second and final grant cycle in 2024.

Recommended Action:
Motion to accept the Greater Rifle Improvement Team Advisory Board's recommendation to fund the grant applications for Rifle Area Mountain Biking Organization, Young Guns of Rifle, and Rifle United FC.

Fiscal Impact:
This is a budgeted expense in the total amount of $14,000.00. These funds will come from the Visitor Improvement Fund, which is funded through lodging tax.

Operational Impact:
NA

Prior Board Motions:
NA

Background Information:
NA

Executive Summary:
The Greater Rifle Improvement Team Advisory Board recommends funding the following grants:
Rifle Area Mountain Bike Organization for $5,000 for the Grand Hogback Extravaganza
Young Guns of Rifle for $5,000 for the Touch-A-Truck event
Rifle United FC for $4,000 to purchase uniforms and equipment

Notification Requirements:
NA

Prepared By:
Kim Burner, Main Street Manager

Attachments:

1. July 2024 GRIT Event Grant Recommendation

DEPARTMENT OF PLANNING & DEVELOPMENT
202 Railroad Avenue, Rifle, CO 81650
Phone: 970-665-6490

MEMORANDUM

TO: City Council

FROM: Kim Burner, GRIT Manager

DATE: July 10, 2024

SUBJECT: Greater Rifle Improvement Team (GRIT) Grant Recommendations

The GRIT Advisory Board takes the responsibility of recommending event funding through the grants offered by GRIT seriously, discussing and weighing each application solely on the merit of the individual application. In the second round of grants, GRIT received 3 applications totaling $14,000 in requested funds. After thoroughly discussing each application the GRIT Advisory Board voted to recommend fully funding the applications from RAMBO, Young Guns of Rifle, and Rifle United FC.

GRIT Grant Requests Received by the Advisory Board:

RAMBO

RAMBO requested $5,000 for the 2024 Grand Hogback Extravaganza. The Extravaganza draws riders regionally and the Front Range to experience Rifle's Mountain Biking culture. This event continues to grow year over year and draws new mountain bikers to Rifle. **GRIT Advisory Board recommends continued funding at $5,000 in 2024.**

Young Guns of Rifle

Young Guns of Rifle requested $5,000 for the Touch-A-Truck event in September. This is an increase from 2023 funding of $2,500. The group is expanding the event which they expect to increase the community draw and include more local businesses. The event is designed to showcase the trades as a viable career path from a young age. **The GRIT Advisory Board recommends funding at the requested $5,000.**

Rifle United FC

A grant application was received from Rifle United FC. This is a new application from a fairly new organization. Rifle United FC was established to fill a gap in local programing specifically for middle school-aged participants, although the program is open to a wide age range. This is the only soccer program offered for this age group in Rifle. Many residents traveled out of the area for their students to play. The grant request of $4,000 will help cover the cost of uniforms, equipment, travel expenses/scholarships to keep the program available to all. **The GRIT Advisory Board recommends funding at the requested $4,000.**

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #7.a.

Agenda Item Name:
Consider Acceptance of the 2023 Annual Financial Report and Associated Audit Report

Presenter:
Scott Rust, Finance Director

Item Description:
Formally accept the 2023 Financial Statements and Audit Report.

Recommended Action:
Move to accept the 2023 Annual Financial Report and the Associated Audit Report.

Fiscal Impact:
Audit

Operational Impact:
Overall, the audit determined the 2023 Financial Statements fairly presented, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City.

Prior Board Motions:
N/A

Background Information:
Each year, the Council reviews the audit and financial reports and determines if the documents are acceptable.

Executive Summary:
Each year, the Council reviews the audit and financial reports and determines if the documents are acceptable.

Notification Requirements:
N/A

Prepared By:
Scott Rust, Finance Director

Attachments:
1. 2023 City of Rifle CO Annual Financial Report

City of Rifle, Colorado

Financial Statements
with Independent Auditor's Report

December 31, 2023

HINKLE & COMPANY PC
Strategic Business Advisors

City of Rifle, Colorado
Table of Contents
December 31, 2023

City of Rifle, Colorado
Table of Contents
December 31, 2023
(Continued)

Combining and Individual Fund Statements and Schedules (Continued)

State Compliance

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditor's Report

City Council
City of Rifle, Colorado
Rifle, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and each major fund of the City of Rifle, Colorado (the City) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City, 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 business-type activities and each major fund of the City as of December 31, 2023, and the respective changes in financial position and cash flows 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 City 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

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

Office Locations:
Colorado Springs, CO
Denver, CO
Frisco, CO
Tulsa, OK

Denver Office:
750 W. Hampden Avenue,
Suite 400
Englewood,
Colorado 80110
TEL: 303.796.1000
FAX: 303.796.1001
www.HinkleCPAs.com

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 GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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 City'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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information and the local highway finance report listed in the table of contents 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 the information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hinkle & Company, PC

Englewood, Colorado
July 11, 2024

City of Rifle, Colorado

Management's Discussion and Analysis
December 31, 2023

As management of the City of Rifle, Colorado, we offer readers of the City of Rifle financial statements, this narrative overview, and analysis of the financial activities of the City for the fiscal year ended December 31, 2023.

Financial Highlights

- The assets of the City of Rifle exceeded its liabilities at the close of 2023 by $162,403,073 (net position). Of this amount, $110,715,182 was categorized as net investment in capital assets, $323,469 was non-spendable, $3,385,343 was restricted, $169,816 was assigned and $47,809,263 was unrestricted and can be used to meet the government's ongoing obligations.

- Total net position across the entire entity increased by $7,346,751 or 4.74%.

- The General fund unassigned fund balance on December 31, 2023 was $12,018,538; this equates to 104.60% of 2023 total general fund expenditures.

- The business-type activities net position increased $5,098,675 to $82,044,236 during the year. The Water Fund increased $3,085,888; the Sewer Fund increased $1,956,624; and the Sanitation Fund increased $56,163.

Overview of Report

This discussion and analysis is intended to serve as an introduction to the City of Rifle's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements – The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business, on an accrual basis. Note 1 to the statements, starting on page 13, provides a further description of the related *Statement of Net Position* and *Statement of Activities*, which report City activities in two categories - *governmental activities* and *business-type activities*.

Governmental activities are most of the City's basic services including general administration, police, property inspection, public works, cemetery, parks maintenance and recreation, senior services, downtown development, visitor improvement, and urban renewal. Taxes and intergovernmental revenues principally support these services.

Business-type activities include the City's water, wastewater (sewer) and sanitation (trash) services. Customer service fees are expected to cover all or most of the cost of services provided to support these activities.

The government-wide financial statements can be found on pages 4-5 of this report and are described further in Note 1 to the Financial Statements, starting on page 13.

<u>Fund Financial Statements</u> – A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of Rifle, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the City's funds can be divided into three categories, **governmental funds**, **proprietary funds**, and **fiduciary funds**. The City of Rifle adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with the state budget statutes.

1) <u>Governmental Funds</u> – Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the *government-wide financial statements*. However, unlike the *government-wide financial statements*, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on balances of spendable resources available at the end of the fiscal year, using the *modified accrual basis*. See Note 1 for more detail.

Because the focus of governmental funds is narrower than that of the *government-wide financial statements*, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-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 City of Rifle maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds which include the General Fund, Street Improvement Fund, Capital Improvement fund, and the Parks and Recreation Fund. Data from the other (non-major) funds are combined into a single, aggregated presentation with the column heading Other Governmental Funds. The non-major funds are Conservation Trust, Visitor Improvement, Downtown Development Authority, Rifle Tourism and Industry, and Urban Renewal Authority.

The basic governmental financial statements for the major funds are found on pages 6-9 of this report. The basic governmental financial statements for the non-major funds are found on pages 34-35.

2) <u>Proprietary Funds</u> – The City of Rifle maintains two different types of proprietary funds: Enterprise and Internal Service funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and sanitation operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City of Rifle uses two internal service funds to account for its fleet maintenance and information technology operations. Because most of these services predominantly benefit the governmental rather than the business-type functions and are included with the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the proprietary funds. However, only the water and sewer funds are considered major funds.

The basic proprietary fund financial statements can be found on pages 10-12 of this report. The budget and actual reports are shown on pages 36-44.

3) Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of outside parties. The City's only fiduciary fund is the Cemetery Perpetual Care Fund. The fund is not reflected in the government-wide financial statements because the resources of this fund are not available to support City operations.

Notes to the Financial Statements – The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13-28 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Rifle. This information is presented in the State Compliance section on pages 45-46.

Government-Wide Financial Results

The City of Rifle's net position may serve over time as a useful indicator of the City's financial position. The City of Rifle's assets exceeded its liabilities (net position) at the close of 2023 by $162,403,073.

The largest portion of the City's net position (68.17%) is the investment in capital assets (e.g., land, buildings, infrastructure, and equipment); less any related outstanding debt used to acquire the assets. These capital assets are used to provide services to citizens, and consequently are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, the related resources needed to repay this debt must be provided from other sources because the capital assets themselves cannot be used to liquidate these liabilities.

Net Position

The following table shows the City's net position for 2023 as compared to 2022.

STATEMENT OF NET POSITION
December 31, 2023 and 2022

	Governmental Activities		Business Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 30,947,582	$ 27,841,318	$ 27,151,834	$ 23,636,799	$ 58,099,416	$ 51,478,117
Capital assets (net)	58,922,555	58,700,880	79,221,524	79,890,154	138,144,079	138,591,034
Total assets	89,870,137	86,542,198	106,373,358	103,526,953	196,243,495	190,069,151
Other liabilities	2,107,770	1,009,093	3,227,430	2,944,924	5,335,200	3,954,017
Long-term liabilities	4,138,939	4,264,857	21,031,795	23,566,571	25,170,734	27,831,428
Total liabilities	6,246,709	5,273,950	24,259,225	26,511,495	30,505,934	31,785,445
Deferred Inflows:						
Property Taxes/Tap Fees	3,264,591	3,157,487	69,897	69,897	3,334,488	3,227,384
Net position:						
Invested in capital assets net of related debt	55,073,802	54,684,740	55,641,380	53,953,134	110,715,182	108,637,874
Nonspendable						
Cemetery Perpetual Care	323,469	293,906	-	-	323,469	293,906
Restricted For:						
for Emergencies	1,021,537	855,000	205,000	205,000	1,226,537	1,060,000
for Parks and Recreation	487,911	472,734	-	-	487,911	472,734
for Debt Service and O&M Reserves	180,698	203,417	1,490,197	1,490,197	1,670,895	1,693,614
Assigned for:						
for Channel10	36,293	36,293	-	-	36,293	36,293
for Senior Center Meals and Capital	131,051	131,049	-	-	131,051	131,049
for Police Expenditures	2,472	2,472	-	-	2,472	2,472
Unrestricted	23,101,604	21,431,150	24,707,659	21,297,230	47,809,263	42,728,380
Total Net Position	$ 80,358,837	$ 78,110,761	$ 82,044,236	$ 76,945,561	$ 162,403,073	$ 155,056,322

An additional portion of the City's net position balance (2.39%) represents resources that are subject to external restrictions on how they may be used. The remaining *unrestricted* balance of (29.44%) may be used to meet the City's ongoing obligations to citizens and creditors.

Restricted net position is the portion of net position legally restricted less any non-capital-related liabilities payable from those resources. As of December 31, 2023, non-spendable and restricted net position in the governmental activities included the following: Cemetery Perpetual Care ($323,469), Debt Service ($180,698), TABOR Emergencies ($1,021,537), and Parks and Recreation ($487,911). The Business-Type Activities includes restricted net position of the following: Debt Service and O&M reserves ($1,490,197), and TABOR Emergencies ($205,000). The remaining balance of net position (unrestricted net position) totals $47,809,263. These assets may be used to meet the City's ongoing obligations to citizens and creditors.

Changes in Net Position

The following summarizes the Statement of Revenues, Expenditures, and Changes in Fund Balance (as on p.8 of the report), with a comparison to the prior year.

SUMMARY OF CHANGES IN NET POSITION
For Years Ended December 31, 2023 and 2022

	Governmental Activities		Business Type Activivies		Total	
	2023	2022	2023	2022	2023	2022
REVENUES						
Program Revenues:						
Charges for services	$ 1,873,763	$ 1,931,174	$ 9,240,933	$ 8,991,769	$ 11,114,696	$ 10,922,943
Operating grants and contributions	2,797,641	$ 3,434,998	-	102,518	2,797,641	3,537,516
Capital grants and contributions	329,014	$ 168,408	-	-	329,014	168,408
General Revenues:						
Property taxes	835,547	856,251	-	-	835,547	856,251
Sales and use taxes	13,103,291	12,252,686	2,694,759	2,475,498	15,798,050	14,728,184
Other taxes	822,545	703,964	-	-	822,545	703,964
Investment earnings	1,150,755	24,961	1,027,256	8,277	2,178,011	33,238
Other revenues	611,205	635,953	219,813	514,773	831,018	1,150,726
Total revenues	$ 21,523,761	$ 20,008,395	$ 13,182,761	$ 12,092,835	$ 34,706,522	$ 32,101,230
EXPENSES						
General government	5,136,556	4,838,419	-	-	5,136,556	4,838,419
Public Safety	3,455,350	3,171,813	-	-	3,455,350	3,171,813
Public Works	5,917,655	5,625,934	-	-	5,917,655	5,625,934
Cemetery	4,673	5,165	-	-	4,673	5,165
Parks and recreation	3,730,018	3,489,306	-	-	3,730,018	3,489,306
Economic development and assistance	904,061	987,467	-	-	904,061	987,467
Interest Expense	129,372	136,376	-	-	129,372	136,376
Water operations	-	-	4,391,408	4,205,173	4,391,408	4,205,173
Sewer operations	-	-	2,850,855	2,829,013	2,850,855	2,829,013
Sanitation operations	-	-	839,823	787,680	839,823	787,680
Total expenses	$ 19,277,685	$ 18,254,480	$ 8,082,086	$ 7,821,866	$ 27,359,771	$ 26,076,346
Increase in net assets before transfers	2,246,076	1,753,915	5,100,675	4,270,969	7,346,751	6,024,884
Transfers	2,000	2,000	(2,000)	(2,000)	-	-
Increase in net assets	$ 2,248,076	$ 1,755,915	$ 5,098,675	$ 4,268,969	$ 7,346,751	$ 6,024,884
Net Position, Beginning of year	78,110,761	76,354,846	76,945,561	72,676,592	155,056,322	149,031,438
Net Position, end of year	$ 80,358,837	$ 78,110,761	$ 82,044,236	$ 76,945,561	$ 162,403,073	$ 155,056,322

FINANCIAL ANALYSIS OF THE CITY'S FUND BALANCE

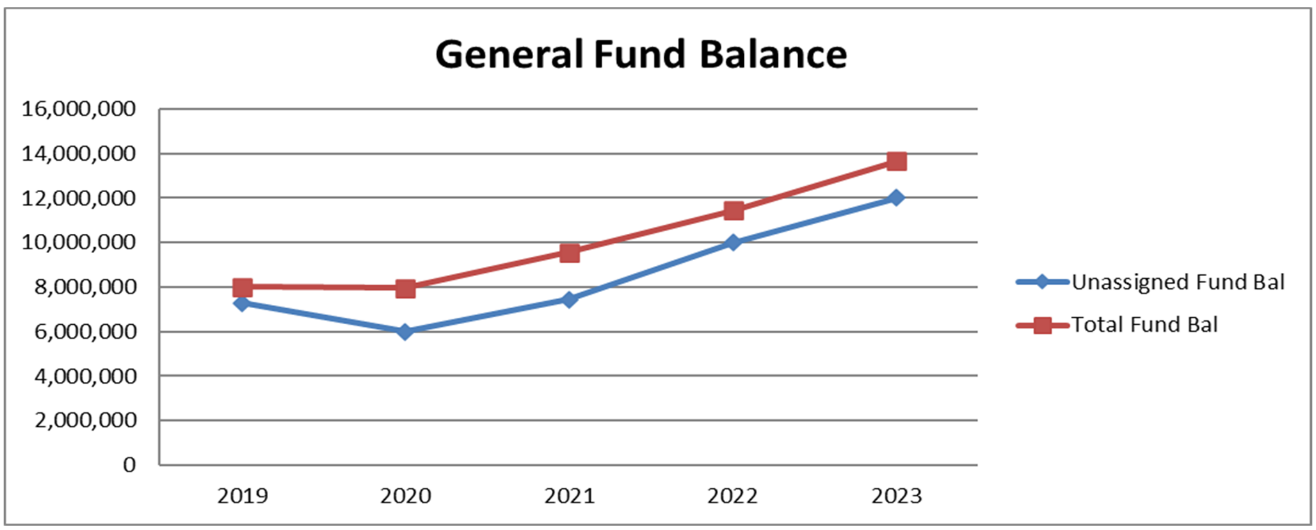
The City of Rifle uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the City's governmental funds statements is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the City's financial requirements. Unreserved fund balance may serve as a useful measure of net resources available for spending at the end of the fiscal year.

One of the differences between the governmental activities as reported in the government-wide *Statement of Activities* and the individual governmental fund financial statements is the reporting of capital asset acquisitions. For the government-wide financial statements, any new assets are capitalized and only depreciation expense for those assets is reported in the *Statement of Activities.* In the individual governmental fund financial statements, the expenditure for capital asset acquisitions is reported in the *Statement of Revenues, Expenditures, and Changes in Fund Balance*. Therefore, governmental fund capital outlay expenditures of $3,698,658 acquired in 2023 (page 9) are not reflected in the *Statement of Activities*.

At year-end 2023, governmental funds as reported on the *Balance Sheet – Governmental Funds* (page 6) reported a combined fund balance of $25,564,666, an increase of $1,569,447 from the prior year. The General Fund balance increased $2,207,629 or 19.28%. The Street Improvement Fund balance increased $451,594 or 9.1%. The Parks and Recreation Fund balance increased $84,302 or 2.86%. The Capital Improvement Fund balance decreased $999,421.

The General Fund unassigned fund balance on December 31, 2023 was $12,018,538 or 104.6% of 2023 annual expenditures. Unassigned fund balance increased $2,032,289. The following chart gives a 5-year trend analysis of these amounts.



Proprietary Funds – The City's proprietary funds statements provide the same type of information found in the government-wide financial statements, but in more detail. The Proprietary Funds include the Water, Wastewater (Sewer), and Sanitation (Trash) Funds. The Proprietary Fund Net Position increased $5,098,675 to $82,044,236. Investment in capital assets, net of related debt represents 67.82% of total net position.

ENTERPRISE FUND NET POSITION
December 31, 2023 and 2022

	Water		Wastewater		Sanitation		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**
Investment in capital assets net of related debt	$ 38,121,777	$ 36,520,636	$ 17,519,603	$ 17,432,497	$ -	$ -	$ 55,641,380	53,953,133
Restricted:								
For Emergencies	205,000	205,000	-	-	-	-	205,000	205,000
For O&M Reserve	663,535	663,535	826,662	826,662	-	-	1,490,197	1,490,197
Unrestricted	16,495,092	15,010,345	7,977,346	6,107,828	235,221	179,058	24,707,659	21,297,231
Total net position	$ 55,485,404	$ 52,399,516	$ 26,323,611	$ 24,366,987	$ 235,221	$ 179,058	$ 82,044,236	$ 76,945,561

In the Wastewater Fund, a new treatment plant was completed in 2009. The plant was funded via Colorado Water Resources and Power Development Authority loan. Annual increases in wastewater user fees assist with meeting the debt covenants.

A replacement Water Treatment plant was constructed with a $23.8 million loan obtained from the Colorado Water Resources and Power Development Authority. Water user fees and a voter-approved .75% sales and use tax are being used to pay back the loan.

Unrestricted net position is reserved for the operation and maintenance component of all the proprietary funds. The Sewer Fund has continued to increase user fees annually to meet increasing costs of operation and to replace decaying infrastructure, which includes collection and distribution lines. The Water Fund has also continued to increase user fees to ensure proper funding for care and maintenance of existing facilities.

In 2023, the Water fund increased Net Position by $3,085,888. Wastewater increased by $1,956,624. The Sanitation fund incurred a net increase of $56,163.

Total unrestricted net position increased $3,410,428 during 2023**.** The Water Fund's unrestricted net position increased by $1,484,747; Wastewater Fund increased $1,869,518; and the Sanitation Fund increased by $56,163.

General Fund Budgetary Highlights

The General Fund revenues increased by $1,568,401 or 12.93% from 2022 and exceeded budget by $238,225 or 1.77%. Expenditures increased $1,248,490 from 2022 or 12.19% and were under budget by $3,208,658, or 21.83%. Management and the City Council continue to budget conservatively to ensure the City has the flexibility to address community needs.

Capital Asset and Debt Administration

Capital assets – At the end of 2023, the City had $138,144,079 invested in capital assets net of depreciation. Investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and trails. Total investment in capital assets for the current year decreased by 0.32%.

CAPITAL ASSETS AT YEAR-END
(Net of Depreciation)
As of December 31, 2023 and 2022

	Governmental Activities		Business Type Activities		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
Land & Rights	$ 4,365,822	$ 4,365,823	$ 2,636,896	$ 2,636,896	$ 7,002,718	$ 7,002,719
Construction in Process	2,173,563	699,908	2,674,029	-	4,847,592	699,908
Buildings	9,319,487	9,133,699	45,352,155	47,360,115	54,671,642	56,493,814
Improvements	40,991,485	42,714,799	27,251,295	28,708,648	68,242,780	71,423,447
Equipment	1,067,519	671,652	1,307,149	1,184,495	2,374,668	1,856,147
Int Svc Equipment & Vehicles	1,004,679	1,114,999	-	-	1,004,679	1,114,999
Total	$ 58,922,555	$ 58,700,880	$ 79,221,524	$ 79,890,154	$ 138,144,079	$ 138,591,034

Debt Administration – At the end of 2023, the City of Rifle had a balance of $27,154,380 outstanding in revenue bonds; revenue notes payable, notes payable and capital leases, of which $3,725,255 is a construction loan for the pool renovation. Footnote disclosure number 4 on page 21 provides additional information regarding this and other obligations. The City has no general obligation debt.

OUTSTANDING DEBT
Years Ended December 31, 2023 and 2022

	Governmental Activities		Business Type Activities		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
Revenue bonds and notes payable	$ -	$ -	$ 23,429,125	$ 25,893,574	$ 23,429,125	$ 25,893,574
Construction Loan	$ 3,725,255	$ 3,884,999	-	-	$ 3,725,255	$ 3,884,999
Total	$ 3,725,255	$ 3,884,999	$ 23,429,125	$ 25,893,574	$ 27,154,380	$ 29,778,573

Certificates of Participation - In 2015, the City issued $5,085,000 in certificates of participation for a water tank construction project with lease payments continuing until 2035.

Economic Factors

In 2023 the City of Rifle experienced a 6.7% increase in sales and use tax collections. A conservative approach was taken in the preparation of the 2023 budget. Therefore, the strong sales and use tax collection led the City to exceed revenue expectations. The City of Rifle, because of thoughtful leadership and prudent management, built up the reserves in its General Fund as well as other major funds across the reporting entity. The City of Rifle continues to take steps to stimulate the local economy and drive new business to the area. In 2024 the city expects continued growth in the local economy. However, with high levels of inflation and economic uncertainty continuing the City will continue to develop fiscally conservative budgets while still maintaining excellent service levels. Additionally, the City of Rifle is continuing to pursue infrastructure improvements, particularly regarding city streets and water/wastewater.

Request for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Finance office at the City of Rifle, 202 Railroad Ave, Rifle, CO 81650.

Basic Financial Statements

City of Rifle, Colorado
Statement of Net Position
December 31, 2023

		Governmental Activities		Business-Type Activities		Totals
Assets						
Cash and Investments	$	26,124,566	$	25,411,947	$	51,536,513
Accounts Receivable		68,456		1,479,470		1,547,926
Property Taxes Receivable		818,204		-		818,204
Taxes Receivable		3,923,109		-		3,923,109
Inventory		13,247		259,420		272,667
Prepaid Expenses		-		997		997
Capital Assets, *Not Being Depreciated*		6,539,385		5,310,925		11,850,310
Capital Assets, *Net of Accumulated Depreciation*		52,383,170		73,910,599		126,293,769
Total Assets	$	89,870,137	$	106,373,358	$	196,243,495
Liabilities						
Accounts Payable	$	1,020,222	$	436,596	$	1,456,818
Accrued Salaries		16,382		52,099		68,481
Accrued Liabilities		-		89,879		89,879
Accrued Interest Payable		-		223,781		223,781
Deposits		717,804		10,840		728,644
Retainage Payable		123,498		-		123,498
Noncurrent Liabilities						
Due Within One Year		229,864		2,414,235		2,644,099
Due in More Than One Year		4,138,939		21,031,795		25,170,734
Total Liabilities		6,246,709		24,259,225		30,505,934
Deferred Inflows of Resources						
Property Taxes		3,264,591		-		3,264,591
Deferred Tap Fees		-		69,897		69,897
Total Deferred Inflows of Resources		3,264,591		69,897		3,334,488
Net Position						
Net Investment in Capital Assets		55,073,802		55,641,380		110,715,182
Restricted For:						
Emergencies		1,021,537		205,000		1,226,537
Debt Service		180,698		-		180,698
Parks and Recreation		487,911		-		487,911
Operations and Maintenance Reserve		-		1,490,197		1,490,197
Unrestricted		23,594,889		24,707,659		48,302,548
Total Net Position	$	80,358,837	$	82,044,236	$	162,403,073

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Activities
For the Year Ended December 31, 2023

		Program Revenues			Net (Expense) Revenue and Change in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Primary Government							
Governmental Activities							
General Government	$ 5,136,556	$ 1,173,053	$ 2,123,250	$ 179,014	$ (1,661,239)	$ -	$ (1,661,239)
Public Safety	3,455,350	30,509	44,494	-	(3,380,347)	-	(3,380,347)
Public Works	5,917,655	-	566,190	-	(5,351,465)	-	(5,351,465)
Cemetery	4,673	56,059	-	-	51,386	-	51,386
Parks and Recreation	3,730,018	462,416	11,254	150,000	(3,106,348)	-	(3,106,348)
Economic Development	904,061	151,726	52,453	-	(699,882)	-	(699,882)
Interest on Long-Term Debt	129,372	-	-	-	(129,372)	-	(129,372)
Total Government Activities	19,277,685	1,873,763	2,797,641	329,014	(14,277,267)	-	(14,277,267)
Business-Type Activities							
Water Utility	4,391,408	3,895,785	-	-	-	(495,623)	(495,623)
Wastewater Utility	2,850,855	4,486,473	-	-	-	1,635,618	1,635,618
Sanitation Operations	839,823	858,675	-	-	-	18,852	18,852
Total Business-Type Activities	8,082,086	9,240,933	-	-	-	1,158,847	1,158,847
Total Primary Government	$ 27,359,771	$ 11,114,696	$ 2,797,641	$ 329,014	(14,277,267)	1,158,847	(13,118,420)
		General Revenues					
		Property Taxes			835,547	-	835,547
		Specific Ownership Taxes			47,393	-	47,393
		Sales and Use Taxes			13,103,291	2,694,759	15,798,050
		Franchise Taxes			524,140	-	524,140
		Other Taxes			251,012	-	251,012
		Grants and Contributions not Restricted to Specific Programs			37,560	-	37,560
		Investment Income			1,150,755	1,027,256	2,178,011
		Gain (Loss) on Disposal of Capital Assets			98,090	(170,947)	(72,857)
		Other			475,555	390,760	866,315
		Transfers			2,000	(2,000)	-
		Total General Revenues			16,525,343	3,939,828	20,465,171
		Change in Net Position			2,248,076	5,098,675	7,346,751
		Net Position, *Beginning of year*			78,110,761	76,945,561	155,056,322
		Net Position, *End of year*			$ 80,358,837	$ 82,044,236	$ 162,403,073

See Notes to the Financial Statements.

City of Rifle, Colorado
Balance Sheet
Governmental Funds
December 31, 2023

	General	Street Improvements	Parks and Recreation	Capital Improvement	Nonmajor Governmental Funds	Totals
Assets						
Cash and Investments	$ 12,949,001	$ 6,282,970	$ 3,041,558	$ 1,895,843	$ 1,672,914	$ 25,842,286
Accounts Receivable	67,806	650	-	-	-	68,456
Taxes Receivable	3,923,052	-	-	-	57	3,923,109
Property Taxes Receivable	761,854	-	-	-	56,350	818,204
Total Assets	$ 17,701,713	$ 6,283,620	$ 3,041,558	$ 1,895,843	$ 1,729,321	$ 30,652,055
Liabilities						
Accounts Payable	$ 120,921	$ 788,541	$ 7,663	$ 39,680	$ 24,691	$ 981,496
Retainage Payable	-	82,142	-	41,356	-	123,498
Deferred Revenue	2,446,387	-	-	-	-	2,446,387
Deposits	716,654	-	350	-	800	717,804
Total Liabilities	3,283,962	870,683	8,013	81,036	25,491	4,269,185
Deferred Inflows of Resources						
Property Taxes	761,854	-	-	-	56,350	818,204
Fund Balances						
Nonspendable						
Cemetery Perpetual Care	-	-	-	-	323,469	323,469
Restricted For:						
Emergencies	1,021,537	-	-	-	-	1,021,537
Debt Service	180,698	-	-	-	-	180,698
Parks and Recreation	265,308	-	-	-	222,603	487,911
Assigned For:						
Channel 10	36,293	-	-	-	-	36,293
Senior Center Capital and Meals	131,051	-	-	-	-	131,051
Police Expenditures	2,472	-	-	-	-	2,472
Economic Development	-	-	-	-	1,101,408	1,101,408
Street Improvement	-	5,412,937	-	-	-	5,412,937
Parks and Recreation	-	-	3,033,545	-	-	3,033,545
Capital Improvements	-	-	-	1,814,807	-	1,814,807
Unrestricted, Unassigned	12,018,538	-	-	-	-	12,018,538
Total Fund Balances	13,655,897	5,412,937	3,033,545	1,814,807	1,647,480	25,564,666
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,701,713	$ 6,283,620	$ 3,041,558	$ 1,895,843	$ 1,729,321	$ 30,652,055

See Notes to the Financial Statements.

City of Rifle, Colorado
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2023

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Total Fund Balances of Governmental Funds	$	25,564,666
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		57,917,876
Long-term liabilities and related items are not due and payable in the current year and, therefore, are not reported in governmental funds.		
Notes Payable		(3,725,255)
Accrued Compensated Absences		(643,548)
Internal Service Funds are blended into Governmental Activities		1,245,098
Total Net Position of Governmental Activities	$	80,358,837

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Street Improvements	Parks and Recreation	Capital Improvement	Nonmajor Governmental Funds	Totals
Revenues						
Taxes	$ 8,768,887	$ 1,775,617	$ 3,551,235	$ -	$ 665,644	$ 14,761,383
Licenses and Permits	221,333	157,221	-	-	-	378,554
Intergovernmental	2,746,331	150,000	46,834	-	221,050	3,164,215
Charges for Services	1,164,771	951	429,341	-	170,131	1,765,194
Investment Income	562,214	260,273	135,585	111,625	82,217	1,151,914
Other	208,885	-	229,835	-	36,835	475,555
Total Revenues	13,672,421	2,344,062	4,392,830	111,625	1,175,877	21,696,815
Expenditures						
Current						
General Government	4,188,143	-	-	-	-	4,188,143
Public Safety	3,834,304	-	-	-	-	3,834,304
Public Works	2,106,222	750,804	-	-	-	2,857,026
Parks and Recreation	607,356	-	2,918,051	-	-	3,525,407
Economic Development	-	-	-	-	918,591	918,591
Capital Outlay	98,767	2,271,664	845,267	1,111,046	193,343	4,520,087
Debt Service						
Principal	-	-	166,994	-	-	166,994
Interest and Fiscal Charges	-	-	129,372	-	-	129,372
Total Expenditures	10,834,792	3,022,468	4,059,684	1,111,046	1,111,934	20,139,924
Revenues Over (Under) Expenditures	2,837,629	(678,406)	333,146	(999,421)	63,943	1,556,891
Other Financing Sources (Uses)						
Disposal of capital assets	-	-	10,556	-	-	10,556
Transfers In	25,000	1,130,000	40,600	-	67,000	1,262,600
Transfers Out	(655,000)	-	(300,000)	-	(305,600)	(1,260,600)
Total Other Financing Sources (Uses)	(630,000)	1,130,000	(248,844)	-	(238,600)	12,556
Net Change in Fund Balances	2,207,629	451,594	84,302	(999,421)	(174,657)	1,569,447
Fund Balances, *Beginning of year*	11,448,268	4,961,343	2,949,243	2,814,228	1,822,137	23,995,219
Fund Balances, *End of year*	$ 13,655,897	$ 5,412,937	$ 3,033,545	$ 1,814,807	$ 1,647,480	$ 25,564,666

See Notes to the Financial Statements.

City of Rifle, Colorado

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

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Net Change in Fund Balances of Governmental Funds	$	1,569,447
Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital Outlay		3,698,658
Depreciation Expense		(3,366,662)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Payment of Note Payable Principal		159,744
Change in Accrued Compensated Absences		(43,991)
Internal Service Funds are blended into Governmental Activities:		
Fleet Maintenance and Information Technology Funds, Change in Net Position		230,880
Change in Net Position of Governmental Activities	$	2,248,076

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2023

	Business-Type Activities				Governmental Activities
	Water	Wastewater	Sanitation	Totals	Internal Service Funds
Assets					
Current Assets					
Cash and Investments	$ 16,854,457	$ 8,312,644	$ 244,846	$ 25,411,947	$ 282,280
Accounts Receivable	498,850	859,556	121,064	1,479,470	-
Taxes Receivable	-	-	-	-	-
Prepaid Expenses	-	499	498	997	-
Inventory	244,553	14,867	-	259,420	13,247
Total Current Assets	17,597,860	9,187,566	366,408	27,151,834	295,527
Noncurrent Assets					
Capital Assets *Not Being Depreciated*	4,505,221	805,704	-	5,310,925	-
Capital Assets *Net of Accumulated Depreciation*	51,393,435	22,517,164	-	73,910,599	1,004,679
Total Noncurrent Assets	55,898,656	23,322,868	-	79,221,524	1,004,679
Total Assets	73,496,516	32,510,434	366,408	106,373,358	1,300,206
Liabilities					
Current Liabilities					
Accounts Payable	169,465	135,970	131,161	436,596	38,726
Accrued Liabilities	34,643	107,309	26	141,978	16,382
Accrued Interest Payable	129,795	93,986	-	223,781	-
Deposits	10,840	-	-	10,840	-
Compensated Absences	845	-	-	845	-
Loan Payable - Current Portion	1,150,654	1,027,736	-	2,178,390	-
Certificates of Participation - Current Portion	235,000	-	-	235,000	-
Total Current Liabilities	1,731,242	1,365,001	131,187	3,227,430	55,108
Noncurrent Liabilities					
Compensated Absences	16,060	-	-	16,060	-
Notes Payable	13,121,841	4,773,894	-	17,895,735	-
Certificates of Participation	3,120,000	-	-	3,120,000	-
Total Noncurrent Liabilities	16,257,901	4,773,894	-	21,031,795	-
Total Liabilities	17,989,143	6,138,895	131,187	24,259,225	55,108
Deferred Inflows of Resources					
Deferred Tap Fees	21,969	47,928	-	69,897	-
Net Position					
Net Investment in Capital Assets	38,121,777	17,519,603	-	55,641,380	1,004,679
Restricted for:					
Emergencies	205,000	-	-	205,000	-
Operations and Maintenance Reserve	663,535	826,662	-	1,490,197	-
Unrestricted	16,495,092	7,977,346	235,221	24,707,659	240,419
Total Net Position	$ 55,485,404	$ 26,323,611	$ 235,221	$ 82,044,236	$ 1,245,098

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities				Governmental Activities
	Water	Wastewater	Sanitation	Total	Internal Service Funds
Operating Revenues					
Charges for Services	$ 3,539,423	$ 4,233,873	$ 858,675	$ 8,631,971	$ 1,795,258
Sale of Materials	21,743	-	-	21,743	-
Other	382,357	-	-	382,357	-
Total Operating Revenues	3,943,523	4,233,873	858,675	9,036,071	1,795,258
Operating Expenses					
Personal Services	865,094	582,810	13,253	1,461,157	461,932
Supplies	18,024	244,554	-	262,578	270,070
Purchased Services	772,477	449,826	792,094	2,014,397	594,496
Other Expenses	6,493	63	142	6,698	-
Management Fees	152,779	93,795	32,903	279,477	-
Fleet Maintenance	39,078	30,060	-	69,138	4,809
Information Technology Maintenance	110,220	62,506	1,431	174,157	11,929
Small Equipment Purchases	460,331	106,346	-	566,677	70,757
Depreciation	1,624,259	1,076,463	-	2,700,722	236,761
Total Operating Expenses	4,048,755	2,646,423	839,823	7,535,001	1,650,754
Operating Income (Loss)	(105,232)	1,587,450	18,852	1,501,070	144,504
Nonoperating Revenues (Expenses)					
Sales and Use Taxes	2,663,426	-	31,333	2,694,759	-
Investment Income	699,920	319,358	7,978	1,027,256	(1,159)
Other Revenues	6,755	1,648	-	8,403	-
Gain on Sale of Assets	(170,947)	-	-	(170,947)	87,535
Amortization of Bond Premiums	69,258	35,614	-	104,872	-
Interest and Fiscal Charges	(411,911)	(240,046)	-	(651,957)	-
Total Nonoperating Revenues (Expenses)	2,856,501	116,574	39,311	3,012,386	86,376
Income (Loss) Before Capital Contributions & Transfers	2,751,269	1,704,024	58,163	4,513,456	230,880
Capital Contributions					
System Improvement Fees	315,464	252,600	-	568,064	-
Cash in lieu of Water Rights	19,155	-	-	19,155	-
Total Capital Contributions	334,619	252,600	-	587,219	-
Transfers					
Transfers Out	-	-	(2,000)	(2,000)	-
Total Transfers	-	-	(2,000)	(2,000)	-
Change in Net Position	3,085,888	1,956,624	56,163	5,098,675	230,880
Net Position, *Beginning of year*	52,399,516	24,366,987	179,058	76,945,561	1,014,218
Net Position, *End of year*	$ 55,485,404	$ 26,323,611	$ 235,221	$ 82,044,236	$ 1,245,098

See Notes to the Financial Statements.

City of Rifle, Colorado
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities				Governmental Activities
	Water	Wastewater	Sanitation	Totals	Internal Service Funds
Cash Flows From Operating Activities					
Cash Received from Customers	$ 3,466,077	$ 4,115,170	$ 832,229	$ 8,413,476	$ 1,795,258
Cash Received from Others	-	-	-	-	-
Cash Payments to Vendors and Suppliers	(2,361,418)	(1,520,854)	(770,385)	(4,652,657)	(1,404,967)
Cash Payments to Employees	(27,602)	79,659	(70)	51,987	682
Net Cash Provided (Used) by Operating Activities	1,077,057	2,673,975	61,774	3,812,806	390,973
Cash Flows From Noncapital Financing Activities					
Other Revenues	6,755	1,648	-	8,403	-
Payments from (to) Other Funds	-	-	(2,000)	(2,000)	-
Net Cash Provided (Used) by Noncapital Financing Activities	6,755	1,648	(2,000)	6,403	-
Cash Flows From Capital and Related Financing Activities					
Purchases of Capital Assets	(1,898,589)	(133,502)	-	(2,032,091)	(126,441)
Proceeds from Sale of Assets	(170,947)	-	-	(170,947)	87,535
Advance from General Fund	-	-	-	-	(68,628)
Proceeds From System Improvement Fees	315,464	252,600	-	568,064	-
Proceeds From Cash in Lieu of Fees	19,155	-	-	19,155	-
Proceeds From Sales and Use Taxes	2,663,426	-	31,333	2,694,759	-
Principal Payments on Debt	(1,363,490)	(996,087)	-	(2,359,577)	-
Interest Payments on Debt	(418,921)	(248,257)	-	(667,178)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(853,902)	(1,125,246)	31,333	(1,947,815)	(107,534)
Cash Flows from Investing Activities					
Interest Received	699,920	319,358	7,978	1,027,256	(1,159)
Net Increase in Cash and Cash Equivalents	929,830	1,869,735	99,085	2,898,650	282,280
Cash and Cash Equivalents, *Beginning of Year*	15,542,270	6,442,909	145,761	22,130,940	-
Cash and Cash Equivalents, *End of Year*	$ 16,472,100	$ 8,312,644	$ 244,846	$ 25,029,590	$ 282,280
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	$ (105,232)	$ 1,587,450	$ 18,852	$ 1,501,070	$ 144,504
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Depreciation	1,624,259	1,076,463	-	2,700,722	236,761
Changes in Asset and Liabilities					
Accounts Receivable	(95,089)	(118,703)	(26,446)	(240,238)	-
Prepaid Expenses	499	-	-	499	-
Inventory	(25,626)	31,336	-	5,710	(2,104)
Accounts Payable	88,205	17,770	69,438	175,413	11,130
Accrued Liabilities	(27,602)	79,659	(70)	51,987	682
Net Cash Provided (Used) by Operating Activities	$ 1,459,414	$ 2,673,975	$ 61,774	$ 4,195,163	$ 390,973

See Notes to the Financial Statements.

Note 1: Summary of Significant Accounting Policies

The financial statements of the City of Rifle (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. 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 City's accounting policies are described below.

The City of Rifle was incorporated in 1905 and became a Home Rule City in 1963. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety, highways and streets, water, sewer, sanitation, health and social services, culture and recreation, education, public improvements, planning and zoning, and general administrative services. The City's basic financial statements include the accounts of all City operations.

Reporting Entity

The financial reporting entity consists of the City, organizations for which the City is financially accountable, and organizations that raise and hold economic resources for the direct benefit of the City. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the City. Legally separate organizations for which the City is financially accountable are considered part of the reporting entity. Financial accountability exists if the City appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if there is a potential for the organization to provide benefits to, or impose financial burdens on, the City.

Based on the application of these criteria, the City includes the Downtown Development Agency (DDA) and the Urban Renewal Authority (URA) as blended component units. The DDA and URA were created as separate legal entities by an act of the state legislature and "activated" by action of the City Council to plan and develop the downtown and other blighted areas of the City and to attract new businesses and residents. The governing board of the DDA is appointed by the City Council for fixed terms. The DDA has the complete authority to hire management and all other employees. There is no significant continuing relationship between the City and the DDA for carrying out day-to-day functions. The governing board of the URA is the City Council.

The DDA is a separate taxing body and levies taxes against the property owners within the designated development district and may hold referendums of its constituents. The DDA's levy and the levy of the City are independent of each other and are related only by the fact they are levied against a common tax base within the DDA's geographic boundaries. Property taxes from the DDA's levy are its primary revenue source. The URA's primary source of revenue is increment tax receipts based on the increased assessed valuation of taxes in the Urban Renewal Authority boundaries.

Note 1: Summary of Significant Accounting Policies (Continued)

Reporting Entity *(Continued)*

Because the DDA's governing board is appointed by the City and the budget and any amendments thereto are approved by the City, the DDA is reported as if it were part of the primary government. Similarly, since the URA's governing board is the City Council and the budget and any amendments thereto are approved by the City Council, the URA is reported as if it were part of the primary government.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges for interfund services that are reasonably equivalent to the services provided. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Taxes, intergovernmental revenues, and interest associated with the current year are susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered measurable and available only when cash is received by the City.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a fund's principal ongoing operations. 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.

When both restricted and unrestricted resources are available for a specific use, it is the City's practice to use restricted resources first, then unrestricted resources as they are needed.

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

> The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the City, except those accounted for in another fund.
>
> The *Street Improvements Fund* receives sales, use, and street impact revenues restricted for public works street improvements.
>
> The *Parks and Recreation Fund* accounts for the operations of the city's parks and recreation programs. It is partially funded through a 1% sales and use tax assessment.
>
> The *Capital Improvement Program Fund* accounts for the operations of the City's Capital Improvement Projects.

Additionally, the City reports the following major proprietary funds:

> The *Water Fund* accounts for the financial activities associated with the provision of water services.
>
> The *Wastewater Fund* accounts for the financial activities associated with the provision of sewer services.
>
> The *Sanitation Fund* accounts for the financial activities associated with the City's waste collection services.

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position/Fund Balances

Cash Equivalents - For purposes of the statement of cash flows, cash equivalents are defined as investments with original maturities of three months or less. The City considers all pooled cash and investments to be cash equivalents.

Receivables - Receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Interfund Receivables and Payables - During operations, certain transactions occur between individual funds. The resulting receivables and payables are classified on the balance sheet as *interfund receivables* and *interfund payables*. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*.

Prepaid Expenses - Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid expenses using the consumption method.

Capital Assets - Capital assets, which include land, buildings, equipment, and all infrastructure owned by the City, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary funds in the fund financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value on the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives.

Buildings and Improvements	10 - 50 years
Infrastructure	7 - 75 years
Water, Sewer and Storm Drainage Plants and Systems	30 - 50 years
Machinery and Equipment	5 - 10 years

Compensated Absences - Employees of the City are allowed to accumulate unused vacation and sick time depending on length of employment. Upon termination of employment from the City, an employee will be compensated for all accrued vacation time at their current rate of pay. Accumulated, unpaid vacation time is accrued when earned in the government-wide financial statements and the proprietary funds in the fund financial statements. A liability is recorded in the governmental fund financial statements only when payment is due.

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position/Fund Balances *(Continued)*

Long-Term Debt - In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Debt premiums, discounts and accounting losses resulting from debt refunding's are deferred and amortized over the life of the debt using the straight-line method. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses.

Debt issuance costs, whether or not withheld from the debt proceeds, are reported as current expenses or expenditures.

Deferred Inflows of Resources - Deferred inflows of resources include property taxes earned but levied for a subsequent year. In addition, grants not available as current financial resources are reported as deferred inflows in the governmental fund financial statements.

Net Position/Fund Balances - In the government-wide and fund financial statements, net position and fund balances are restricted when constraints placed on the use of resources are externally imposed. The City Council establishes a fund balance commitment through passage of an ordinance and is authorized to informally assign amounts to a specific purpose. The City has not established a formal policy for its use of restricted and unrestricted fund balances. However, if both restricted and unrestricted fund balances are available for a specific purpose, the City uses restricted amounts first, followed by committed, assigned and unassigned amounts.

Property Taxes

Property taxes attached as an enforceable lien on property on January 1, are levied the following December, and collected in the subsequent year. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's Office collects property taxes and remits to the City on a monthly basis. Since property tax revenues are collected in arrears during the succeeding fiscal year, receivables and corresponding deferred inflows of resources are reported at year end.

Subsequent Events

We have evaluated subsequent events through July 11, 2024, the date the financial statements were available to be issued.

Note 2: Cash and Investments

A summary of cash and investments at December 31, 2023, follows:

Petty Cash	$ 2,534
Cash Deposits	794,762
Investments	50,739,217
Total	$ 51,536,513

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2023, the City had bank deposits of $14,064,551 collateralized with securities held by the financial institutions' agents but not in the City's name.

Investments

The City is required to comply with State statutes which specify investments meeting defined rating, maturity, and concentration risk criteria in which the City may invest, which include the following. Custodial risk is not addressed by State statutes.

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts (GICs)
- Certificates of deposit

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

	S&P	Investment Maturities (in Years)		
	Rating	Less Than 1	1 - 5 Years	Total
U.S. Treasury Securities	AA+	$ 2,033,132	$ 6,323,738	$ 8,356,870
Certificates of Deposit	n/a	207,929	768,791	976,720
Money Market Funds	n/a	14,527,923	-	14,527,923
Local Government Investment Pools	AAAm	26,877,704	-	26,877,704
Total		$ 43,646,688	$ 7,092,529	$ 50,739,217

Note 2: Cash and Investments (Continued)

Investments *(Continued)*

Fair Value Measurements - The City reports its investments using the fair value measurements established by generally accepted accounting principles. As such, a fair value hierarchy categorizes the inputs used to measure the fair value of the investments into three levels. Level 1) inputs are quoted prices in active markets for identical investments; Level 2) inputs include quoted prices in active markets for similar investments, or other observable inputs; and Level 3) inputs are unobservable inputs. At December 31, 2023, the City's investments in U.S. Treasury and Agency securities were measured utilizing quoted prices in active markets for similar investments (Level 2 inputs).

Interest Rate Risk - State statutes generally limit the maturity of investment securities to five years from the date of purchase unless the governing board authorizes the investment for a period in excess of five years.

Credit Risk - State statutes limit certain investments to those with specified ratings from nationally recognized statistical rating organizations, depending on the type of investment.

	Rating	Total
U.S. Treasury Securities		
Federal Home Loan	AA+	8.4%
Federal Home Loan Bank Bond	AA+	6.7%
Money Market Funds		
Public Fund Money Market	AAAmmf	16.0%
Charles Schwab	AAAmmf	8.9%
Local Government Investment Pools		
ColoTrust Prime	AAAm*	24.4%
CSAFE	AAAmmf	28.6%

Concentration of Credit Risk - State statutes do not limit the amount the City may invest in a single issuer of investment securities, except for corporate securities. At December 31, 2023, the City's investments in the following represented more than 5% of the City's total investments.

Local Government Investment Pools - At December 31, 2023, the City had $12,376,115 and $14,501,589 invested in the Colorado Local Government Liquid Asset Trust (Colotrust) and the Colorado Surplus Asset Fund Trust (CSAFE), respectively. The pools are investment vehicles established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating the pools. The pools operate in conformity with the Securities and Exchange Commission's Rule 2a-7. The pools are measured at the net asset value per share, with each share valued at $1. The pools are rated AAAm by Standard and Poor's. Investments of the pools are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Note 3: Capital Assets

Capital asset Governmental activity for the year ended December 31, 2023, is summarized below:

Governmental Activities	Balance 12/31/22	Additions	Transfer	Deletions	Balance 12/31/23
Capital Assets, *Not Being Depreciated:*					
Land	$ 4,365,822	$ -	$ -	$ -	$ 4,365,822
Construction in Progress	699,908	2,067,513	(593,858)	-	2,173,563
Total Capital Assets, *Not Being Depreciated*	5,065,730	2,067,513	(593,858)	-	6,539,385
Capital Assets, *Being Depreciated:*					
Buildings	17,401,714	68,699	593,858	-	18,064,271
Improvements	90,380,455	1,033,214	-	-	91,413,669
Equipment	4,149,715	529,232	-	(220,069)	4,458,878
Internal Service - Equipment	3,290,188	137,846	-	(294,744)	3,133,290
Total Capital Assets, *Being Depreciated*	115,222,072	1,768,991	593,858	(514,813)	117,070,108
Less Accumulated Depreciation:					
Buildings	(8,268,015)	(476,769)	-	-	(8,744,784)
Improvements	(47,665,656)	(2,756,528)	-	-	(50,422,184)
Equipment	(3,478,063)	(133,365)	-	220,069	(3,391,359)
Internal Service - Equipment	(2,175,189)	(236,760)	-	283,338	(2,128,611)
Total Accumulated Depreciation	(61,586,923)	(3,603,422)	-	503,407	(64,686,938)
Total Capital Assets, *Being Depreciated, net*	53,635,149	(1,834,431)	593,858	(11,406)	52,383,170
Governmental Activities Capital Assets, *net*	$ 58,700,879	$ 233,082	$ -	$ (11,406)	$ 58,922,555

Capital asset Business-Type activity for the year ended December 31, 2023, is summarized

Business-Type Activities	Balance 12/31/22	Additions	Transfers	Deletions	Balance 12/31/23
Capital Assets, *Not Being Depreciated:*					
Land and improvements	$ 1,985,544	$ -	$ -	$ -	$ 1,985,544
Water Rights	651,352	-	-	-	651,352
Construction in Progress	-	1,760,307	913,722	-	2,674,029
Total Capital Assets, *Not Being Depreciated*	2,636,896	1,760,307	913,722	-	5,310,925
Capital Assets, *Being Depreciated:*					
Buildings	73,822,846	-	-	(4,417,312)	69,405,534
Improvements	43,353,280	233,088	(913,722)	(9,800)	42,662,846
Equipment	3,098,783	209,644	-	(91,813)	3,216,614
Total Capital Assets, *Being Depreciated*	120,274,909	442,732	(913,722)	(4,518,925)	115,284,994
Less Accumulated Depreciation:					
Buildings	(26,462,731)	(1,839,365)	-	4,248,717	(24,053,379)
Improvements	(14,644,632)	(774,367)	-	7,448	(15,411,551)
Equipment	(1,914,288)	(86,990)	-	91,813	(1,909,465)
Total Accumulated Depreciation	(43,021,651)	(2,700,722)	-	4,347,978	(41,374,395)
Total Capital Assets, *Being Depreciated*	77,253,258	(2,257,990)	(913,722)	(170,947)	73,910,599
Business-Type Activities Capital Assets, *net*	$ 79,890,154	$ (497,683)	$ -	$ (170,947)	$ 79,221,524

below:

Note 3: Capital Assets (Continued)

Governmental Activities		Total
General Government	$	249,240
Public Safety		76,936
Public Works		2,148,848
Cemetery		4,673
Parks and Recreation		792,851
Economic Development		94,113
		3,366,661
Internal Service - Equipment		236,761
Total	$	3,603,422

Depreciation expense was charged to programs of the City as follows:

Note 4: Long-Term Debt

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2023:

	Balance 12/31/22	Additions	Payments	Balance 12/31/23	Due Within One Year
Construction Loan	$ 3,884,999	$ -	$ (159,744)	$ 3,725,255	$ 165,509
Compensated Absences	599,557	281,017	(237,026)	643,548	64,355
Total	$ 4,484,556	$ 281,017	$ (396,770)	$ 4,368,803	$ 229,864

Compensated absences are expected to be liquidated primarily with revenues of the General Fund.

In December 2018, the City obtained a construction loan which allows the City to borrow up to $5,800,000, towards the pool renovation. The City was allowed to draw upon the loan through December 2020, at which time the loan converted into a term loan. The loan is due on December 1, 2040, with a maximum bi-annual payment of $144,588. Semi-annual payments are due on June 1 and December 1. Interest on the unpaid outstanding loan balance is at 3.3%. During the loan period, the City must maintain a cash deposit with the lender in a Debt Service Reserve Fund equal to 125% of the bi-annual principal and interest payable on the loan in the amount of $180,698.

Note 4: Long-Term Debt (Continued)

Governmental Activities *(Continued)*

The loan's future maturities are as follows:

Year Ended December 31,	Principal	Interest	Total
2024	$ 165,509	$ 123,607	$ 289,116
2025	171,442	117,674	289,116
2026	177,226	111,890	289,116
2027	183,205	105,911	289,116
2028 - 2032	1,012,489	433,091	1,445,580
2033 - 2037	1,195,610	249,970	1,445,580
2038 - 2040	819,774	48,716	868,490
Total	$ 3,725,255	$ 1,190,859	$ 4,916,114

Business-Type Activities

Following are the changes in long-term debt of the business-type activities for the year ended December 31, 2023:

	Balance 12/31/22	Additions	Payments	Balance 12/31/23	Due Within One Year
2007 CWRPDA Loan - Wastewater	$ 6,634,488	$ -	$ (996,088)	$ 5,638,400	$ 1,027,736
Premium	198,843	-	(35,613)	163,230	-
2012 CWRPDA Loan - Water	13,599,140	-	(1,040,006)	12,559,134	1,052,170
2012 CWRPDA Loan - Water (Fed)	1,078,867	-	(98,484)	980,383	98,484
Premium	802,236	-	(69,258)	732,978	-
2015 Certificate of Participation - Water	3,580,000	-	(225,000)	3,355,000	235,000
Compensated Absences	40,719	43,696	(67,510)	16,905	845
Total	$ 25,934,293	$ 43,696	$ (2,531,959)	$ 23,446,030	$ 2,414,235

In May 2007, the City entered into a loan agreement with the Colorado Water Resource and Power Development Authority in the amount of $17,852,112. The proceeds were used to complete sewer improvements. The City has also recorded $747,848 of premiums that are being amortized over the life of the loan, with the remaining unamortized portion included in the note payable balance in the financial statements. The loan requires semi-annual principal and interest payments on February 1 and August 1 of each year through 2028. The loan bears interest at 3.5% per annum, not including administrative fees. Pursuant to the loan agreement, the City was required to establish a 3-month operations and maintenance reserve based on the subsequent years budgeted expenditures, or $386,484. The City has funded this reserve through the restriction of net position in the Wastewater Fund. The City believes it is in compliance with all required covenants and obligations called for by the loan agreement.

Note 4: Long-Term Debt (Continued)

Business-Type Activities *(Continued)*

Year Ended December 31,	Principal	Interest	Total
2024	$ 1,027,736	$ 220,857	$ 1,248,593
2025	1,064,384	190,537	1,254,921
2026	1,096,032	156,287	1,252,319
2027	1,185,564	65,421	1,250,985
2028	1,264,684	-	1,264,684
Total	$ 5,638,400	$ 633,102	$ 6,271,502

In August 2012, the City entered into two loan agreements with the Colorado Water Resource and Power Development Authority in the amount of $23,858,367. The loans are comprised of $21,858,367 of regular CWRPDA financing and an additional $2,000,000 direct loan. The proceeds are to be used to complete water system improvements.

The City has also received the benefit of $1,523,671 of premiums related to the $21,858,367 CWRPDA debt issuance that are being amortized over the life of the loan. The unamortized portions of the premiums are included in the note payable balance in the financial statements. Issuance costs of $382,038 were expensed during 2012. The $21,858,367 loan requires semi-annual principal and interest payments on February 1 and August 1 of each year through 2034 commencing in August 2012. The loan bears interest at 1.6% per annum, not including administrative fees. Pursuant to the loan agreement, the city was required to establish a 3-month operations and maintenance reserve based on the subsequent years budgeted expenditures or $608,678. The City has funded this reserve through the restriction of its net position balance in the Water Fund. The City believes it is in compliance with all required covenants and obligations called for by the loan agreement. All debt payments related to this loan are made by the Water Fund.

Year Ended December 31,	Principal	Interest	Total
2024	$ 1,052,170	$ 270,711	$ 1,322,881
2025	1,064,333	257,950	1,322,283
2026	1,076,497	245,840	1,322,337
2027	1,088,661	234,237	1,322,898
2028 - 2032	5,729,154	891,981	6,621,135
2033 - 2034	2,548,319	105,901	2,654,220
Total	$ 12,559,134	$ 2,006,620	$ 14,565,754

The $2,000,000 direct loan was previously a federally subsidized non-interest-bearing loan. However, in 2014, the project no longer qualifies as green and, therefore, the loan does not qualify for a 0% interest rate. The new rate of 2% interest began accruing on August 1, 2014, with the first payment, at the new interest rate, due on February 1, 2015. The loan requires semi-annual principal payments of $50,000 on February 1 and August 1 of each year through 2032 commencing in February 2013. All debt payments related to this loan are made by the Water Fund.

Note 4: Long-Term Debt (Continued)

Business-Type Activities *(Continued)*

The Non-Federally subsidized loan future maturities are as follows:

Year Ended December 31,	Principal	Interest	Total
2024	$ 100,464	$ 19,108	$ 119,572
2025	102,483	17,089	119,572
2026	104,543	15,029	119,572
2027	106,644	12,927	119,571
2028 - 2032	566,249	31,609	597,858
Total	$ 980,383	$ 95,762	$ 1,076,145

In 2015, the City issued $5,085,000 in certificates of participation for a water tank construction project. Principal payments are due semi-annually on June 1 and December 1. Principal payments started at $110,000 in 2015 and increase to $335,000 by 2035, at an interest rate of 3.13%. Payments are made by the Water Fund.

The 2015 Certificate of Participation future maturities are as follows:

Year Ended December 31,	Principal	Interest	Total
2024	$ 235,000	$ 106,762	$ 341,762
2025	240,000	99,012	339,012
2026	250,000	91,396	341,396
2027	255,000	83,472	338,472
2028 - 2032	1,410,000	290,370	1,700,370
2033 - 2035	965,000	54,931	1,019,931
Total	$ 3,355,000	$ 725,943	$ 4,080,943

Note 5: Interfund Transactions

The City has recorded the following routine transfers:

	Transfer In	Transfer Out
General Fund	$ 25,000	$ (655,000)
Street Improvement	1,130,000	-
Parks and Recreation	40,600	(300,000)
Internal Service	-	-
Capital Improvements	-	-
Non-major Governmental Funds	67,000	(305,600)
Sanitation Fund	-	(2,000)
Total	$ 1,262,600	$ (1,262,600)

Note 6: Pension Plan

The City provides pension benefits for all its full-time police officers through a defined contribution plan. The police officers contribute 8% of their compensation to the plan, which the City matches with a 12.51% contribution. The City's contributions for each employee (and interest allocated thereon) vest at the rate of 20% per year, after the first year, so that by the fifth year of participation, employees are 100% vested in all contributions made to the plan. During the year ended December 31, 2023, the City contributed $191,200 and the employees contributed $122,367 to the plan.

All other full-time employees of the City are eligible to participate in a defined contribution pension plan established under the provisions of Section 401(a) of the Internal Revenue Code. In this defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan covers all full-time employees upon initial employment and who have attained the age of twenty-one. The City contributes 5% of compensation to the plan on behalf of each qualified employee. Employees may not make contributions to this plan. Employers' contributions vest at the rate of 20% per year, after the first year, so that by the fifth year of participation, employees are 100% vested in all contributions made to the plan. For the year ended December 31, 2023, the City contributed $240,024 to the plan.

The City offers a deferred compensation plan in accordance with Section 457(b) of the Internal Revenue Code. The plan permits employees to contribute a portion of their current salary, based upon limits prescribed in the Internal Revenue Code. The City contributes a match of up to 3% when an employee elects to participate in the plan.

Note 7: Risk-Related Activities

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. For risks related to property and liability, the City 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 provisions of 24-20-115.5, 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. The City has not significantly changed its insurance coverage over the past three years, nor have settlements exceeded coverage during the same period.

The City carries commercial insurance for workers' compensation claims.

Note 8: Commitments and Contingencies

TABOR Amendment

In November 1992, Colorado voters passed the TABOR Amendment to the State Constitution which limits state and local government taxing powers and imposes spending limitations. The City is subject to the TABOR Amendment. Fiscal year 1992 provides the basis for limits in future years, to which may be applied allowable increases for inflation and property valuation. Revenue received in excess of the limitations may be required to be refunded unless the City's electorate vote to retain the revenue. The TABOR Amendment is subject to many interpretations, but the City believes it is in substantial compliance with the Amendment.

Litigation

From time to time, the City is involved in various litigation. Management believes the outcome of any litigation will not have a significant impact on the City's financial position.

Note 9: Rate Maintenance

The 2012 Colorado Water Resources and Power Development Authority (CWRPDA) water loan agreement, and the 2007 CWRPDA wastewater loan agreement required that Net Revenues shall represent a sum equal to 110% of the amount necessary to pay, when due, the principal and interest on the loans and any parity debt coming due.

Note 9: Rate Maintenance (Continued)

The computation of both the Water and Wastewater rate maintenance is as follows:

	Water Fund	Wastewater Fund
Revenues		
Operating Revenues	$ 3,943,523	$ 4,233,873
Sales & Use Taxes	2,663,426	-
System Improvement Fees	315,464	252,600
Investment Income	699,920	319,358
Cash in Lieu of Water Rights Fees	19,155	-
Other Revenues	6,755	1,648
Total Revenues	7,648,243	4,807,479
Expenses		
Operating Expenses	4,048,755	2,646,423
Less Depreciation	(1,624,259)	(1,076,463)
Net Expenses	2,424,496	1,569,960
Net Revenues	$ 5,223,747	$ 3,237,519
Debt Service Requirements (Parity and Subordinate)		
2007 CWRPDA Note Payable	$ -	$ 1,248,593
2012 CWRPDA - Interest Bearing	1,322,881	-
2012 CWRPDA - Federal	119,572	-
2015 Certificates of Participation	341,762	-
Debt Service Required	1,784,215	1,248,593
Required Coverage		
(Water at 100%, without System Improvement Fees)	110%	110%
Debt Service Coverage at 110%	$ 1,962,637	$ 1,373,452
Net Revenue Excess	$ 3,261,110	$ 1,864,067

Note 10: West Rifle Compost Facility Closure and Post-Closure Requirements

The City of Rifle is responsible for the West Rifle Composting Facility (Caca Loco) which is no longer operable. State and Federal laws and regulations require the City to take proper remediation steps and to perform certain maintenance and monitoring functions at the site. Closure and Post Closure costs of $83,999 have been recognized as operating expense and a corresponding liability will continue to be carried on the balance sheet. This amount is based on what it would cost to perform all closure and post closure care in 2023 and each year thereafter. Actual costs may be higher due to inflation, changes in technology or changes in regulations. The City is required by State and Federal laws and regulations to demonstrate financial assurance. The City is in compliance with these requirements through the local government financial test.

Estimated total current cost of closure and post closure care applicable to the West Rifle Composting Facility for 2023, reflected in the accompanying financial statements in accrued liabilities, are as follows:

Closure Costs	$	59,191
Post Closure Costs - 5 years		24,808
Estimated Cost in 2023 Dollars for Closure and Post Closure Costs	$	83,999

Required Supplementary Information

City of Rifle, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 8,139,811	$ 8,139,811	$ 8,768,887	$ 629,076
Licenses and Permits	230,120	230,120	221,333	(8,787)
Intergovernmental	3,811,698	3,811,698	2,746,331	(1,065,367)
Charges for Services	1,030,691	1,030,691	1,164,771	134,080
Interest Income	72,676	72,676	562,214	489,538
Miscellaneous	149,200	149,200	208,885	59,685
Total Revenue	13,434,196	13,434,196	13,672,421	238,225
Expenditures				
General Government	4,351,326	4,351,326	4,188,143	163,183
Public Safety	4,455,757	4,455,757	3,834,304	621,453
Public Works	2,130,677	2,130,677	2,106,222	24,455
Parks and Recreation	507,449	505,648	607,356	(101,708)
Capital Outlay	363,640	361,065	98,767	262,298
Total Expenditures	11,808,849	11,804,473	10,834,792	969,681
Excess Revenues Over (Under) Expenditures	1,625,347	1,629,723	2,837,629	1,207,906
Other Financing Sources (Uses)				
Transfers In	25,000	250,000	25,000	(225,000)
Transfers Out	(2,169,601)	(2,169,601)	(655,000)	1,514,601
Total Other Financing Sources (Uses)	(2,144,601)	(1,919,601)	(630,000)	1,289,601
Change in Fund Balance	(519,254)	(289,878)	2,207,629	2,497,507
Fund Balance, *Beginning of Year*	11,372,164	11,372,164	11,448,268	76,104
Fund Balance, *End of Year*	$ 10,852,910	$ 11,082,286	$ 13,655,897	$ 2,573,611

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Street Improvement Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 1,573,877	$ 1,573,877	$ 1,775,617	$ 201,740
Licenses and Permits	22,500	22,500	158,172	135,672
Intergovernmental	4,942,472	4,942,472	150,000	(4,792,472)
Investment Income	84,057	84,057	260,273	176,216
Total Revenues	6,622,906	6,622,906	2,344,062	(4,278,844)
Expenditures				
Public Works	391,955	391,955	750,804	(358,849)
Capital Outlay	9,057,057	9,887,057	2,271,664	7,615,393
Total Expenditures	9,449,012	10,279,012	3,022,468	7,256,544
Excess Revenues Over (Under) Expenditures	(2,826,106)	(3,656,106)	(678,406)	2,977,700
Other Financing Sources (Uses)				
Transfers In	2,464,601	3,294,601	1,130,000	(2,164,601)
Total Other Financing Sources (Uses)	2,464,601	3,294,601	1,130,000	(2,164,601)
Net Change in Fund Balance	(361,505)	(361,505)	451,594	813,099
Fund Balance, *Beginning of year*	3,697,929	3,697,929	4,961,343	1,263,414
Fund Balance, *End of year*	$ 3,336,424	$ 3,336,424	$ 5,412,937	$ 2,076,513

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Parks and Recreation Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 3,246,947	$ 3,246,947	$ 3,551,235	$ 304,288
Intergovernmental	7,600	7,600	46,834	39,234
Charges for Services	384,850	384,850	429,341	44,491
Interest Income	10,087	10,087	135,583	125,496
Other	-	249,036	229,835	(19,201)
Total Revenues	3,649,484	3,898,520	4,392,828	494,308
	-			
Expenditures				
Parks and Recreation	2,899,363	3,516,830	2,918,051	598,779
Capital Outlay	278,000	433,229	845,267	(412,038)
Debt Service - Principal	162,479	162,479	166,994	(4,515)
Debt Service - Interest	133,887	133,887	129,372	4,515
Total Expenditures	3,473,729	4,246,425	4,059,684	186,741
Excess Revenues Over (Under) Expenditures	175,755	(347,905)	333,144	681,049
Other Financing Sources (Uses)				
Gain/(loss) on Disposal of Assets	-	-	10,558	10,558
Transfers In	10,600	10,600	40,600	30,000
Transfers Out	(300,000)	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	(289,400)	(289,400)	(248,842)	40,558
Net Change in Fund Balance	(113,645)	(637,305)	84,302	721,607
Fund Balance, *Beginning of year*	2,484,447	2,484,447	2,949,243	464,796
Fund Balance, *End of year*	$ 2,370,802	$ 1,847,142	$ 3,033,545	$ 1,186,403

City of Rifle, Colorado
Budgetary Comparison Schedule
Capital Improvement Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Investment Income	$ 36,313	$ 36,313	$ 111,625	$ 75,312
Total Revenues	36,313	36,313	111,625	75,312
Expenditures				
Capital Outlay	1,000,000	1,550,000	1,111,046	438,954
Total Expenditures	1,000,000	1,550,000	1,111,046	438,954
Net Change in Fund Balance	(963,687)	(1,513,687)	(999,421)	514,266
Fund Balance, *Beginning of year*	2,537,769	2,537,769	2,814,228	276,459
Fund Balance, *End of year*	$ 1,574,082	$ 1,024,082	$ 1,814,807	$ 790,725

Note 1: Stewardship, Compliance, and Accountability

Budgets

Budgets are legally adopted for all funds of the City, which has no operations other than depreciation expense. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except for certain interfund transactions that are reported as revenues and expenditures on the budgetary basis but not the GAAP basis of accounting. Budgetary comparisons for the enterprise funds are presented on a non-GAAP budgetary basis, whereby capital outlay and debt principal are budgeted as expenditures and depreciation and amortization are not budgeted.

The City adheres to the following procedures to establish the budgetary information reflected in the financial statements:

- By October 15, management submits to the City Council a proposed budget for the fiscal year commencing the following January 1. The budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted by the City Council to obtain taxpayer comments.
- Prior to December 31, the budget is adopted by formal resolution.
- Expenditures may not legally exceed appropriations at the fund level. Revisions that alter the total expenditures of any fund must be approved by the City Counsel.
- All appropriations lapse at the end of each fiscal year.

Combining and Individual Fund Statements and Schedules

City of Rifle, Colorado
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Conservation Trust	Visitor Improvement	Downtown Development	Tourism and Industry	Urban Renewal Authority	Perpetual Care Fund	Totals
Assets							
Cash and Investments	$ 222,603	$ 454,637	$ 117,046	$ 484,720	$ 70,439	$ 323,469	$ 1,672,914
Taxes Receivable	-	-	57	-	-	-	57
Property Taxes Receivable	-	-	56,350	-	-	-	56,350
Total Assets	$ 222,603	$ 454,637	$ 173,453	$ 484,720	$ 70,439	$ 323,469	$ 1,729,321
Liabilities							
Accounts Payable	$ -	$ 2,277	$ 810	$ 20,589	$ 1,015	$ -	$ 24,691
Deposit	-	-	-	800	-	-	800
Total Liabilities	-	2,277	810	21,389	1,015	-	25,491
Deferred Inflows of Resources							
Property Taxes	-	-	56,350	-	-	-	56,350
Fund Balances							
Nonspendable:							
Cemetery Perpetual Care	-	-	-	-	-	323,469	323,469
Restricted For:							
Parks and Recreation	222,603	-	-	-	-	-	222,603
Assigned For:							
Economic Development	-	452,360	116,293	463,331	69,424	-	1,101,408
Total Fund Balances	222,603	452,360	116,293	463,331	69,424	323,469	1,647,480
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 222,603	$ 454,637	$ 173,453	$ 484,720	$ 70,439	$ 323,469	$ 1,729,321

City of Rifle, Colorado
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Conservation Trust	Visitor Improvement	Downtown Development	Tourism and Industry	Urban Renewal Authority	Perpetual Care Fund	Totals
Revenues							
Taxes	$ -	$ 251,012	$ 44,119	$ 241,648	$ 128,865	$ -	$ 665,644
Intergovernmental	168,597	52,453	-	-	-	-	221,050
Charges for Services	-	1,555	-	151,726	-	16,850	170,131
Investment Income	12,553	16,745	4,246	27,360	8,600	12,713	82,217
Other	-	5,000	-	31,835	-	-	36,835
Total Revenues	181,150	326,765	48,365	452,569	137,465	29,563	1,175,877
Expenditures							
Economic Development	-	227,191	43,198	624,903	23,299	-	918,591
Capital Outlay	137,493	24,030	4,294	27,526	-	-	193,343
Total Expenditures	137,493	251,221	47,492	652,429	23,299	-	1,111,934
Excess of Revenues Over (Under) Expenditures	43,657	75,544	873	(199,860)	114,166	29,563	63,943
Other Financing Sources (Uses)							
Transfers In	-	60,000	7,000	-	-	-	67,000
Transfers Out	(60,000)	(65,600)	-	-	(180,000)	-	(305,600)
Total Other Financing Sources (Uses)	(60,000)	(5,600)	7,000	-	(180,000)	-	(238,600)
Net Change in Fund Balances	(16,343)	69,944	7,873	(199,860)	(65,834)	29,563	(174,657)
Fund Balances, *Beginning of year*	238,946	382,416	108,420	663,191	135,258	293,906	1,822,137
Fund Balances, *End of year*	$ 222,603	$ 452,360	$ 116,293	$ 463,331	$ 69,424	$ 323,469	$ 1,647,480

City of Rifle, Colorado
Budgetary Comparison Schedule
Conservation Trust Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Intergovernmental	$ 90,000	$ 110,000	$ 168,597	$ 58,597
Investment Income	3,026	3,026	12,553	9,527
Total Revenues	93,026	113,026	181,150	68,124
Expenditures				
Capital Outlays	-	153,000	137,493	15,507
Excess Revenues Over (Under) Expenditures	93,026	(39,974)	43,657	83,631
Other Financing Sources (Uses)				
Transfers Out	(40,000)	(60,000)	(60,000)	-
Total Other Financing Sources (Uses)	(40,000)	(60,000)	(60,000)	-
Net Change in Fund Balance	53,026	(99,974)	(16,343)	83,631
Fund Balance, *Beginning of year*	197,458	197,458	238,946	41,488
Fund Balance, *End of year*	$ 250,484	$ 97,484	$ 222,603	$ 125,119

City of Rifle, Colorado
Budgetary Comparison Schedule
Visitor Improvement Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 154,879	$ 154,879	$ 251,012	$ 96,133
Charges for Services	-	-	1,555	1,555
Intergovernmental	215,000	215,000	57,453	(157,547)
Investment Income	1,237	1,237	16,745	15,508
Total Revenues	371,116	371,116	326,765	(44,351)
Expenditures				
Economic Development	329,910	379,910	227,191	152,719
Capital Outlays	-	24,000	24,030	(30)
Total Expenditures	329,910	403,910	251,221	152,689
Excess Revenues Over (Under) Expenditures	41,206	(32,794)	75,544	108,338
Other Financing Sources (Uses)				
Transfers In	40,000	60,000	60,000	-
Transfers Out	(65,600)	(65,600)	(65,600)	-
Total Other Financing Sources (Uses)	(25,600)	(5,600)	(5,600)	-
Net Change in Fund Balance	15,606	(38,394)	69,944	108,338
Fund Balance, *Beginning of year*	199,702	199,702	382,416	182,714
Fund Balance, *End of year*	$ 215,308	$ 161,308	$ 452,360	$ 291,052

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Downtown Development Fund
For the Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance *Positive (Negative)*
Revenues			
Taxes	$ 49,755	$ 44,119	$ (5,636)
Intergovernmental	1,500	-	(1,500)
Investment Income	741	4,246	3,505
Total Revenues	51,996	48,365	(3,631)
Expenditures			
Economic Development	56,733	43,198	13,535
Capital Outlay	78,000	4,294	73,706
Total Expenditures	134,733	47,492	87,241
Excess of Revenues Over (Under) Expenditures	(82,737)	873	83,610
Other Financing Sources (Uses)			
Transfers In	30,000	7,000	(23,000)
Total Other Financing Sources (Uses)	30,000	7,000	(23,000)
Net Change in Fund Balance	(52,737)	7,873	60,610
Fund Balance, *Beginning of year*	107,539	108,420	881
Fund Balance, *End of year*	$ 54,802	$ 116,293	$ 61,491

City of Rifle, Colorado
Budgetary Comparison Schedule
Tourism and Industry Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 259,561	$ 259,561	$ 241,648	$ (17,913)
Charges for Services	153,000	153,000	151,726	(1,274)
Investment Income	5,188	5,188	27,360	22,172
Other	-	-	31,835	31,835
Total Revenues	417,749	417,749	452,569	34,820
Expenditures				
Economic Development	577,710	667,710	624,903	42,807
Capital Outlay	130,000	130,000	27,526	102,474
Total Expenditures	707,710	797,710	652,429	145,281
Net Change in Fund Balance	(289,961)	(379,961)	(199,860)	180,101
Fund Balance, *Beginning of year*	732,803	732,803	663,191	(69,612)
Fund Balance, *End of year*	$ 442,842	$ 352,842	$ 463,331	$ 110,489

City of Rifle, Colorado
Budgetary Comparison Schedule
Urban Renewal Authority Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes	$ 150,000	$ 150,000	$ 128,865	$ (21,135)
Investment Income	202	202	8,600	8,398
Total Revenues	150,202	150,202	137,465	(12,737)
Expenditures				
Water Utility	17,500	17,500	23,299	(5,799)
Total Expenditures	17,500	17,500	23,299	(5,799)
Excess of Revenues Over (Under) Expenditures	132,702	132,702	114,166	(18,536)
Other Financing Sources (Uses)				
Transfers Out	(23,000)	(203,000)	(180,000)	23,000
Total Other Financing Sources (Uses)	(23,000)	(203,000)	(180,000)	23,000
Net Change in Fund Balance	109,702	(70,298)	(65,834)	(18,536)
Fund Balance, *Beginning of year*	117,607	117,607	135,258	17,651
Fund Balance, *End of year*	$ 227,309	$ 47,309	$ 69,424	$ 22,115

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Perpetual Care Fund
For the Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance *Positive (Negative)*
Revenues			
Taxes	$ 10,000	$ 16,850	$ 6,850
Investment Income	1,681	12,713	11,032
Total Revenues	11,681	29,563	17,882
Expenditures			
Perpetual Care	5,000	-	5,000
Total Expenditures	5,000	-	5,000
Net Change in Fund Balance	6,681	29,563	22,882
Fund Balance, *Beginning of year*	293,629	293,906	277
Fund Balance, *End of year*	$ 300,310	$ 323,469	$ 23,159

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Water Fund
For the Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance *Positive (Negative)*
Revenues			
Charges for Services	$ 4,013,813	$ 3,539,423	$ (474,390)
Sale of Meters	20,000	21,743	1,743
Other - Operating	430,500	382,357	(48,143)
Sales and Use Taxes	2,347,698	2,663,426	315,728
Investment Income	131,030	699,920	568,890
Other - Nonoperating	10,000	(164,192)	(174,192)
System Improvement Fees	150,000	315,464	165,464
Cash in Lieu of Fees	-	19,155	19,155
Total Revenues	7,103,041	7,477,296	374,255
Expenditures			
Personal Services	1,050,736	865,094	185,642
Supplies	102,800	18,024	84,776
Purchased Services	1,176,000	772,477	403,523
Other Expenses	2,200	6,493	(4,293)
Management Fees	152,779	152,779	-
Fleet Maintenance	39,078	39,078	-
Information Technology Maintenance	110,220	110,220	-
Small Equipment Purchases	20,328	431,745	(411,417)
Capital Outlays	3,625,000	1,927,175	1,697,825
Interest Expense	418,958	342,653	76,305
Debt Principal Payments	1,363,490	1,363,490	-
Total Expenditures	8,061,589	6,029,228	2,032,361
Change in Net Position - Budgetary Basis	$ (958,548)	1,448,068	$ 2,406,616
Adjustments to GAAP Basis			
Capital Outlay		1,898,589	
Debt Principal Payments		1,363,490	
Depreciation		(1,624,259)	
Change in Net Position		3,085,888	
Fund Balance, *Beginning of year*		52,399,516	
Fund Balance, *End of year*		$ 55,485,404	

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Wastewater Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Charges for Services	$ 4,205,945	$ 4,205,945	$ 4,233,873	$ 27,928
Investment Income	18,782	18,782	319,358	300,576
Other - Nonoperating	210,000	210,000	1,648	(208,352)
System Improvement Fees	150,000	150,000	252,600	102,600
Total Revenues	4,584,727	4,584,727	4,807,479	222,752
Expenditures				
Personal Services	749,899	749,899	582,810	167,089
Supplies	232,184	232,184	244,554	(12,370)
Purchased Services	959,000	959,000	449,826	509,174
Other Expense	-	-	63	(63)
Management Fees	93,795	93,795	93,795	-
Fleet Maintenance	30,060	30,060	30,060	-
Information Technology Maintenance	62,506	62,506	62,506	-
Small Equipment Purchase	-	-	106,346	(106,346)
Capital Outlays	310,000	460,000	133,502	326,498
Interest Expense	248,257	248,257	204,432	43,825
Debt Principal Payments	996,088	996,088	996,088	-
Total Expenditures	3,681,789	3,831,789	2,903,982	927,807
Change in Net Position - Budgetary Basis	$ 902,938	$ 752,938	1,903,497	$ 1,150,559
Adjustments to GAAP Basis				
Capital Outlay			133,502	
Debt Principal Payments			996,088	
Depreciation			(1,076,463)	
Change in Net Position			1,956,624	
Fund Balance, *Beginning of year*			24,366,987	
Fund Balance, *End of year*			$ 26,323,611	

See Accompanying Independent Auditor's Report.

City of Rifle, Colorado
Budgetary Comparison Schedule
Sanitation Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Charges for Services	$ 817,000	$ 817,000	$ 858,675	$ 41,675
Other - Operating	-	-	31,333	31,333
Investment Income	1,177	1,177	7,978	6,801
Total Revenues	818,177	818,177	897,986	79,809
Expenditures				
Personal Services	16,300	16,300	13,253	3,047
Purchased Services	813,600	833,600	792,094	41,506
Other Expenses	-	-	142	(142)
Management Fees	32,903	32,903	32,903	-
Information Technology Maintenance	1,431	1,431	1,431	-
Total Expenditures	864,234	884,234	839,823	44,411
Revenues Over (Under) Expenditures	(46,057)	(66,057)	58,163	124,220
Transfers				
Transfers Out	(2,000)	(2,000)	(2,000)	-
Change in Net Position - Budgetary Basis	$ (48,057)	$ (68,057)	56,163	$ 124,220
Change in Net Position			56,163	
Fund Balance, *Beginning of year*			179,058	
Fund Balance, *End of year*			$ 235,221	

See Accompanying Independent Auditor's Report.

State Compliance Section

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

Form Approved
OMB No. 2125-0032

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO YEAR ENDING (mm/yy): 12/23
This Information From The Records Of: City of Rifle, Colorado	Prepared By: Scott Rust, Finance Director

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	$ 3,524,749.00
3. Other local imposts (from page 2)	$ 2,395,078.00
4. Miscellaneous local receipts (from page 2)	$ 359,740.00
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	$ -
7. Total (1 through 6)	$ 6,279,567.00
B. Private Contributions	
C. Receipts from State government (from page 2)	$ 524,762.00
D. Receipts from Federal Government (from page 2)	$ -
E. Total receipts (A.7 + B + C + D)	$ 6,804,329.00

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway expenditures:	
1. Capital outlay (from page 2)	$ 3,100,340.00
2. Maintenance:	$ 1,922,489.00
3. Road and street services:	
a. Traffic control operations	$ 199,829.00
b. Snow and ice removal	$ 39,921.00
c. Other	$ -
d. Total (a. through c.)	$ 239,750.00
4. General administration & miscellaneous	$ 270,048.00
5. Highway law enforcement and safety	$ 1,463,770.00
6. Total (1 through 5)	$ 6,996,397.00
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	$ -
b. Redemption	$ -
c. Total (a. + b.)	$ -
2. Notes:	
a. Interest	$ -
b. Redemption	$ -
c. Total (a. + b.)	$ -
3. Total (1.c + 2.c)	$ -
C. Payments to State for highways	$ -
D. Payments to toll facilities	$ -
E. Total expenditures (A.6 + B.3 + C + D)	$ 6,996,397.00

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
$ (3,358,504.00)	$ 6,804,329.00	$ 6,996,397.00	$ (3,550,572.00)	$ -

Notes and Comments:
No Notes or Comments

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO
	YEAR ENDING (mm/yy): 12/23

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		**A.4. Miscellaneous local receipts:**	
a. Property Taxes and Assesments		a. Interest on investments	$ 260,274.00
b. Other local imposts:		b. Traffic Fines & Penalties	$ 99,466.00
1. Sales Taxes	$ 1,775,617.00	c. Parking Garage Fees	$ -
2. Infrastructure & Impact Fees	$ 158,172.00	d. Parking Meter Fees	$ -
3. Liens	$ -	e. Sale of Surplus Property	$ -
4. Licenses	$ -	f. Charges for Services	$ -
5. Specific Ownership &/or Other	$ 461,289.00	g. Other Misc. Receipts	$ -
6. Total (1. through 5.)	$ 2,395,078.00	h. Other	$ -
c. Total (a. + b.)	$ 2,395,078.00	i. Total (a. through h.)	$ 359,740.00
(Carry forward to page 1)		*(Carry forward to page 1)*	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user taxes (from Item I.C.5.)	$ 333,656.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	$ -
a. State bond proceeds		b. FEMA	$ -
b. Project Match	$ -	c. HUD	$ -
c. Motor Vehicle Registrations	$ 41,106.00	d. Federal Transit Administration	$ -
d. DOLA Grant	$ 150,000.00	e. U.S. Corps of Engineers	$ -
e. Other	$ -	f. Other Federal ARPA	$ -
f. Total (a. through e.)	$ 191,106.00	g. Total (a. through f.)	$ -
4. Total (1. + 2. + 3.f)	$ 524,762.00	3. Total (1. + 2.g)	$ -
(Carry forward to page 1)		*(Carry forward to page 1)*	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs	$ -	$ -	$ -
b. Engineering Costs	$ -	$ 42,437.00	$ 42,437.00
c. Construction:			
(1). New Facilities	$ -	$ -	$ -
(2). Capacity Improvements	$ -	$ -	$ -
(3). System Preservation	$ -	$ 2,733,339.00	$ 2,733,339.00
(4). System Enhancement And Operation	$ -	$ 324,564.00	$ 324,564.00
(5). Total Construction (1)+(2)+(3)+(4)	$ -	$ 3,057,903.00	$ 3,057,903.00
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	$ -	$ 3,100,340.00	$ 3,100,340.00
(Carry forward to page 1)			

Notes and Comments:

FORM FHWA-536

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #7.b.

Agenda Item Name:
Consider Adopting the 2025 Budget Preparation Calendar - Resolution No. 17, Series of 2024

Presenter:
Scott Rust, Finance Director

Item Description:
Consider and adopt the proposed 2025 Budget Preparation Calendar.

Recommended Action:
Move to approve the 2025 Budget Preparation Calendar as presented and approve Resolution No. 17 Series of 2024 - Budget Preparation Calendar 2025

Fiscal Impact:
The budget calendar will guide the budget preparation process for 2025.

Operational Impact:
N/A

Prior Board Motions:
N/A

Background Information:
Council, per Article IX of the City of Rifle Charter, must formally adopt a Budget Calendar on an annual basis. The 2025 Budget Preparation Calendar, as presented, will guide all budget preparation activities and significant compliance deadlines (State of Colorado and City of Rifle Municipal Code).

Executive Summary:
Council is required to set forth and adopt a budget calendar on an annual basis to guide the budget process.

Notification Requirements:
N/A

Prepared By:
Scott Rust, Finance Director

Attachments:
1. City of Rifle 2025 Detailed Budget Calendar
2. Resolution No. 17 - Budget Preparation Calendar 2025

CITY OF RIFLE, COLORADO

2025 BUDGET PREPARATION CALENDAR

Ref No.	Date	Event Description	Deadline (Y/N)
1	**7/17/2024**	**Council adopts 2024 Budget Preparation Calendar by Resolution**	**Y**
2	7/18/2024	Department Head Discussion - Overview, Calendar, Priorities/Pressures, Economic Outlook Discussion	N
3	7/18/2024	Department Head Discussion - Capital Expenditures and Major Operating Review, Internal Service Allocations, Grants	N
4	8/1/2024	2025 Budget Request Input Available	N
5	**8/1/2024**	**2025 Preliminary Revenue Projections and Personnel Costs Complete**	**Y**
6	**8/25/2024**	**Garco Assessor Deadline to File Preliminary Certification of Values**	**Y**
7	**8/25/2024**	**Department 2025 Budget Requests Due; Department 2024 Year-End Expenditure Projections Due**	**Y**
8	**8/26/2024**	**Compiled 2025 Budget Draft Due for Departmental Line Item Review**	**Y**
9	8/26/2024 - 8/30/2024	Departmental Line Item Review Meetings	N
10	9/18/2024	Council Budget Workshop #1	N
11	10/2/2024	Council Budget Workshop #2	N
12	**10/7/2024**	**City Manager Proposed Budget Due to Finance for Compilation**	**Y**
13	**10/10/2024**	**2025 Proposed Budget Submitted to Council for 10/16/24 Regular Meeting; Notice of Budget Published**	**Y**
14	10/10/2024	PROPOSED BUDGET AVAILABLE TO PUBLIC - Located at City Hall	Y
15	**10/16/2024**	**Presentation of 2025 Budget to Council at Regular Meeting**	**Y**
16	**10/31/2024**	**Mill Levy Certification Documents Complete and Submitted to Council for 11/06/2024 Meeting**	**Y**
17	**11/6/2024**	**Public Hearing - 2025 Proposed Budget** **Adopt & Appropriate Funds for 2025 Budget by Resolution** **Certify Mill Levy for Submission to Garfield County by Resolution**	**Y**
18	**12/15/2024**	**Statutory Deadline to Certify Mill Levies - Garfield County Assessor**	**Y**
19	**12/15/2024**	**Deadline for Official Adoption of 2025 City of Rifle Budget**	**Y**
20	**1/31/2025**	**File Budget with Division of Local Government (File must include: Resolution adopting budget, Resolution to appropriate, and Resolution to set the Mill Levy)**	**Y**

CITY OF RIFLE, COLORADO
RESOLUTION NO. 17, SERIES OF 2024

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIFLE, COLORADO, ADOPTING THE CALENDAR FOR THE 2024 BUDGET.

WHEREAS, Article IX of the Charter of the City of Rifle requires the City Manager to submit an annual budget to the City Council each year to comply with the Local Government Budget Law of Colorado and the City wishes to adopt a schedule for the 2025 Budget Preparation Process.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIFLE, COLORADO, THAT:

1. The City incorporates the foregoing recitals as findings by the City Council.

2. The following schedule is adopted for preparation of the 2025 Budget:

Sunday, **August 25, 2024:**	Deadline for Assessor to submit Preliminary Certification of Values
Wednesday, September 18, 2024:	First Budget workshop with Council
Wednesday, October 2, 2024:	Second Budget workshop with Council
Thursday, October 10, 2024:	Proposed Budget available to public and "Notice of Budget" Published
Wednesday, October 16, 2024:	Proposed Budget Presentation to Council
Wednesday, November 6, 2024:	Public hearing for Budget approval at regular City Council meeting, Adopt and appropriate 2025 budget.
Wednesday, November 6, 2024:	Certify mill levies to Garfield County
Sunday, December 15, 2024:	Statutory deadline for Final Certification of Values
Sunday, December 15, 2024:	Deadline for certification of mill levy to Garfield County
Friday, January 31, 2025:	Deadline for a certified copy of Adopted Budget to State Auditor (DLG)

3. This Resolution shall be published in the Rifle Citizen Telegram and posted at City Hall.

THIS RESOLUTION was read, passed, and adopted by the Rifle City Council at a regular meeting held this 17th day of July 2024.

CITY OF RIFLE, COLORADO

By ____________________________________
Mayor

ATTEST:

____
City Clerk

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #7.c.

Agenda Item Name:
Consider Appointing the Rifle Municipal Judge and Assistant Municipal Judge - Resolution No. 15, Series of 2024

Presenter:
Kathy Pototsky, Court Clerk / PIO

Item Description:
A resolution to reappoint the existing municipal judge and appoint a new assistant municipal judge.

Recommended Action:
Move to approve the Reappointment of Victor Zerbi as the Rifle Municipal Judge and Appoint Monica Groom as the Assistant Municipal Judge for a two-year term - Resolution No. 15, Series of 2024

Fiscal Impact:
None

Operational Impact:
None

Prior Board Motions:
None

Background Information:
The Rifle Municipal Code requires appointment of our municipal judges every two years in even numbered years. Our assistant judge, Amanda Maurer, has decided not to seek reappointment. After a search process, court personnel has selected Monica Groom to be her predecessor. Ms. Groom currently holds the same position in Glenwood Springs.

Executive Summary:
The Rifle Municipal Court is requesting Council approve the reappointment of Judge Victor Zerbi and the appointment of Monica Groom.

Notification Requirements:
None

Prepared By:
Kathy Pototsky, Court Clerk / PIO

Attachments:

1. Resume.16.12.01 Vic
2. Resume Groom
3. Resolution No. 15 -Appointment of Municipal Judge

PROFESSIONAL RESUME – VICTOR M. ZERBI

Degrees

April 1966	**BA - University of Michigan**
April 1969	**JD - University of Michigan Law School**
July 1975	**National Institute of Trial Advocacy (six-week program)** **University of Colorado, Boulder, Colorado**
July 1981	**Special Courts Program Graduate (six-week class)** **National Judicial College, Reno, Nevada**

Summary of Judicial Employment

October 2003 **to Present**	**Rifle Municipal Judge** **201 E. 18th Street, Rifle, CO 81650**
July 2003 **to January, 2017**	**Glenwood Springs Municipal Judge** **101 West 8th Street, Glenwood Springs, CO 81601**
April 2006 **to , April 2008**	**New Castle Assistant Municipal Judge** **450 Main Street, New Castle, CO 81647**
January 2003 **to January 2004**	**Colorado Senior Judge Program (On Leave of Absence)** **1118 Red Mountain Drive, Glenwood Springs, CO 81601**
February 1980 **to January 2003**	**Garfield County Judge** **109 8th Street, Suite 104, Glenwood Springs, CO 81601**
September 1985 **to January 2003**	**Specially Appointed 9th Judicial District Court Judge** **(2-4 days per month as needed)** **109 8th Street, Glenwood Springs, CO 81601**
January 1983 **to January 1990**	**Assistant Glenwood Springs Municipal Judge** **101 8th Street, Suite 104, Glenwood Springs, CO 81601**
October 1985 **to July 1998**	**Assistant Rifle Municipal Judge** **202 Railroad Avenue, Rifle, Colorado 81601**
January 1992 **to July 1998**	**Assistant Carbondale Municipal Judge** **76 South 2nd, Carbondale, Colorado 81623**

Summary of Non-Judicial Legal Employment

January 2003 **to Present**	**Private Settlement Conference / Mediation Practice** **1118 Red Mountain Drive, Glenwood Springs, CO 81601**
February 1980 **to September 1985**	**Private Practice of Law (Part-time Law Practice)** **812 Grand Avenue, Glenwood Springs, Colorado 81601**
July 1978 **to February 1980**	**Deputy Colorado State Public Defender** **Glenwood Springs Region Office, 812 Grand Ave.** **Glenwood Springs, CO 81601**

March 1971 to July 1978	**Deputy Colorado State Public Defender Denver Regional Office, 614 14th St., Denver, CO 80202**
September 1969 to March 1971	**Legal Aid Society of Calhoun County Director, Albion & Marshall Offices (Sept. 1969 to March 1971)**
August, 1970 to March, 1971	**Albion College--Experiments in Relevance Program Director, Changing Law Institute Belmont Manor, Albion, Michigan**

Quasi-Judicial Employment

From February 1980 to July 1998, I performed in a number of quasi-judicial capacities. I conducted these services under my own name and was not employed by an outside arbitration or mediation agency. I have arbitrated labor disputes between Mid-Continent Coal and its labor union, as well as construction and lien disputes between contractors, subcontractors, and owners. I have acted as an independent fact finder in municipal liquor license hearings and municipal employee termination hearings. I have been involved in approximately 20 quasi-judicial cases.

PROFESSIONAL & COMMUNITY MEMBERSHIPS

Bar Associations & Legal Professional Society Memberships:

President, Colorado County Court Judges Association (1996 to 1997)
Treasurer, Colorado County Court Judges Association (1995 to 1996)
Secretary, Colorado County Court Judges Association (1994 to 1995)
Executive Committee of the Colorado County Court Judges Association (1980 - 1994)

Colorado Bar Association (from 1/3/77 to present)
9th Judicial District Bar Association Representative to the Board Of Governors of the Colorado Bar Association (1993 to 1995).
Colorado Bar Association 1992-93 Committee On Judicial Evaluation Commissions

9th Judicial District Bar Association (Member - 1978 to present).
President, 9th Judicial District Bar Association (1991 to 1993).

Colorado Hispanic Bar Association (Member - 1995 to present)

Colorado Municipal Court Judges Association (Member - 1983 to present)

Colorado Judicial Department New Judge Mentoring Program (1990 to 2003)

Non-Profit Organizations Memberships:

Glenwood Springs High School Mock Trial Program – Director/Head Coach (1993-2010)
Freshman/Sophomore Team Coach/ (2010-2016)
West Slope Regional Championships – 22 years
State Championships 2002, 2003, 2004, 2005 & 2009, 2010, 2014,
2nd in National Finals 2003, 3rd in National Finals in 2002, 8th in National Finals in 2004 & 2005

St. Barnabas Episcopal Church - Senior Warden (three times)
(Jan, 1993 to Jan, 1995; Jan. 2008 to 2010: Jan. 2014 to Jan. 2015)

Latino Networking Council - Member, 1992 to 2008)

Glenwood Spring Summer of Jazz - Board of Directors (1986 to 1994)

Glenwood Spring Junior Olympic Volleyball Club
Club Director & Head Coach (1994-1998)

Colorado Volleyball Officials Association - high school referee (1996 - 98)

Colorado Field Ornithologists
(President 1989-90) (Member-Official Records Committee (1993-2004)

Western Slope Red Cross - Board of Directors 2003-2005

<u>HONORS</u>

Glenwood Springs Human Services Commission and The Glenwood Post
2002 - Special Lifetime Above and Beyond Public Service Award
2000 - Volunteer of the Year Award

9th Judicial Bar Association T. Peter Craven Lifetime Award for Service to the Legal Community (2014)

Colorado Bar Foundation – Member since 2004

<u>DRAFTING OF LEGISLATION /TESTIMONY BEFORE LEGISLATIVE COMMITTEES</u>

Colorado Domestic Violence Restraining Order Statute Amendments
Colorado Domestic Violence Sentencing Statute Amendments
Colorado County Court Judges Compensation Formula Statute

Groom Law Office, L.L.C.
Attorney & Counselor at Law

P.O. Box 936
0985 HWY 133
Carbondale, CO 81623

Monica J. Groom
monicagroomlaw@gmail.com

Telephone:
(970) 309-5149
Facsimile:
(970) 963-9163

June 27, 2024

City of Rifle
City Council, Rifle, CO
202 Railroad Avenue
Rifle, CO 81650

Via Email only to: Kathy Pototsky, Court Administrator, kpototsky@rifleco.org

RE: Associate/Assistant Municipal Court Judge Position

Dear Council Members:

I respectfully request you consider me for the position of Municipal Court Associate/Assistant Judge for the City of Rifle.

I grew up in the Roaring Fork Valley and have been an attorney in private practice in this area since 2001. My practice is primarily in family law with a significant amount of time being dedicated to dependency and neglect actions in which I am appointed counsel. While I have only had the opportunity to act as the substitute judge for the City of Glenwood Springs for Municipal Court Judge Amanda Maurer since 2018, I do believe that experience and my experience in the practice of family law makes me well suited to understand the unique dynamics of our valley while fairly and equally applying the law to anyone who may appear before me, when necessary.

While the close-knit and relatively small-town nature of the Rifle community makes it likely I would be familiar with some individuals who may appear in this Court, I do not believe my potential conflicts of interest are any greater than any other judicial official currently presiding. This position is one that I would only be covering for the Municipal Judge, therefore, any conflict, I believe, would be minimal.

I have never been the subject of any disciplinary action.

I have enclosed my resume for your review.

Please do not hesitate contact me with any questions and thank you for your consideration.

With kind regards,

Monica J. Groom

Monica J. Groom
Attorney at Law

Enclosure

MONICA J. GROOM

Attorney at Law

PO Box 936, Carbondale, CO 81623
Telephone: (970) 309-5149 Fax: (970)963-9163
Correspondence: monicagroomlaw@gmail.com

SUMMARY OF QUALIFICATIONS

I am an experienced trial attorney specializing in family law and dependency and neglect matters.

WORK EXPERIENCE

Private Practice - Groom Law Office, LLC
Title: Attorney at Law, Owner
June 1, 2014 - Present
Summary of duties:

- Provide legal services to individuals in the area of family law and dependency and neglect
- Draft wills and trusts
- Office Administration
- Supervise any staff/contract work by paralegals

Office of Respondent Parent Counsel
Title: Contract Attorney
July 2014 – Present Practice in the 9th, 7th, and 21st Judicial Districts
Summary of duties:

- Court-appointed counsel representing indigent parents in Dependency and Neglect actions
- Oversee discovery process
- Trial preparation and trial

Substitute Municipal Judge for the City of Glenwood Springs
February 2018 - Present
Summary of duties:

- Attend and fill in for Municipal Court Judge when needed
- Attend in person to address the criminal, traffic, juvenile, and adult dockets
- Review and sign off on warrant affidavits
- Provide advisements for individuals picked up on warrants

Northwest Legal Services
Title: Contract Attorney
January 2016 – January 2023
Summary of duties:

- Assigned cases representing indigent clients or domestic violence victims in family law matters.
- Review of case matter with client
- Explanation of legal process and applicable statutes

- Oversee discovery process
- Trial preparation and trial.

Defiance Law Firm, P.C.
September 2006 - June 2014
Title: Associate Attorney
Summary of duties:

- Represent clients in civil actions, specializing in family law.
- Represent all court-appointed Dependency and Neglect clients
- Counsel clients regarding legal process
- Draft and review pleadings
- Oversee discovery process
- Trial preparation and trial

Balcomb and Green, P.C.
February 2002 - November 2002
Title: Contract Attorney
Direct Supervisor: Scott Balcomb
Summary of duties:

- Review assigned files
- Draft pleadings

EDUCATION:

Admission to the Colorado Bar:	July 2001
Creighton Law School	1995-1998, J.D.
Creighton University	1991-1995, B.S.B.A. Degree
Roaring Fork High School Carbondale, CO	1991, Diploma

COMMUNITY:

Alpine Legal Services Provide *pro bono* work as needed.
Northwestern Rodeo Club: Colorado Jr. High and High School Rodeo: Member (child participating)
Best Practice Team for the 9th Judicial District: Attend monthly meetings and subcommittee meetings regarding various subjects involving the dependency and neglect process in the 9th judicial district.

REFERENCES:

Gladly provided upon request.

CITY OF RIFLE, COLORADO
RESOLUTION NO. 15
SERIES OF 2024

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIFLE, COLORADO, APPOINTING THE RIFLE MUNICIPAL JUDGE AND ASSISTANT MUNICIPAL JUDGE.

WHEREAS, Section 8.5 of the Rifle Municipal Charter authorizes the City Council to appoint one or more municipal judges; and

WHEREAS, pursuant to Section 2-4-40 of the Rifle Municipal Code, the term of office of all Municipal Judges appointed shall be for a period of two (2) years, and shall begin on the first day of September of each even-numbered year; and

WHEREAS, the City Council desires to reappoint Victor Zerbi as Rifle Municipal Judge and appoint Monica Groom as Assistant Municipal Judge for a two-year term.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIFLE THAT:

1. The above recitals are hereby incorporated as findings by the City of Rifle.

2. The City Council hereby reappoints Victor Zerbi as Rifle Municipal Judge and Monica Groom as Assistant Municipal Judge for a two-year term through August 31, 2026.

THIS RESOLUTION was read, passed, and adopted by the Rifle City Council at a regular meeting held this ___ day of _______________ 2024.

CITY OF RIFLE, COLORADO

By ______________________________
Mayor

ATTEST:

____
City Clerk

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #7.d.

Agenda Item Name:
Consider Adopting the 2024 Edition of the Model Traffic Code for Colorado - Ordinance No. 17, Series of 2024 -1st Reading

Presenter:
Kathy Pototsky, Court Clerk / PIO

Item Description:
Adoption of the Colorado 2024 Model Traffic Code

Recommended Action:
Move to Approve the Adoption of the 2024 Model Traffic Code with Local Amendments - Ordinance No.17, Series of 2024 on first reading as presented and order it be published as required by Charter.

Fiscal Impact:
None

Operational Impact:
None

Prior Board Motions:
None

Background Information:
The State of Colorado updated the Colorado Model Traffic Code from the previous 2019 edition to this 2024 edition. Court staff has reviewed the new code and recommends that City Council adopt the code with our previously approved local amendments.

Executive Summary:
Adoption of the 2024 Model Traffic Code is in the best interest of the public health, safety and welfare of the citizens of Rifle.

Notification Requirements:
The notice shall state the time and place of the hearing, shall state that copies of the primary codes to be considered for adoption are on file with the City Clerk and are open to public inspection, shall contain a description deemed sufficient to give notice to interested persons of the purpose of the primary codes, the subject matters of said codes and the name and address of the agency by which it has been enacted.

Prepared By:
Kathy Pototsky, Court Clerk / PIO

Attachments:

1. Ordinance No. 17 - Model Traffic Code 2024 Adoption (002)

CITY OF RIFLE, COLORADO
ORDINANCE NO. 17
SERIES OF 2024

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO REPEALING AND REENACTING CHAPTER 8, ARTICLE I OF THE RIFLE MUNICIPAL CODE TO ADOPT BY REFERENCE THE 2024 EDITION OF THE MODEL TRAFFIC CODE FOR COLORADO; REPEALING ALL ORDINANCES OF THE CITY OF RIFLE, COLORADO, IN CONFLICT THEREWITH; AND PROVIDING PENALTIES FOR VIOLATION THEREOF.

WHEREAS, the City of Rifle ("Rifle" or the "City") is a home-rule municipality organized pursuant to Article XX of the Colorado Constitution and with the authority of the Rifle Home Rule Charter; and

WHEREAS, C.R.S. § 42-4-110 provides for uniform traffic regulations throughout the state and C.R.S. § 31-16-201 et seq. authorizes local governments to adopt uniform codes by reference, including the Model Traffic Code; and

WHEREAS, by Ordinance No. 22, Series of 2019, the City adopted by reference the Model Traffic Code for Colorado, 2020 Edition, which regulations are now codified at Chapter 8, Article I of the Rifle Municipal Code, as it has been further amended; and

WHEREAS, the Colorado Department of Transportation has recently revised the Model Traffic Code and published the Model Traffic Code, 2024 Edition; and

WHEREAS, City staff has undertaken a review of the Model Traffic Code, 2024 Edition and recommends to the City Council that it be adopted by the City as amended below; and

WHEREAS, the City Council desires to adopt by reference and make local amendments to the Model Traffic Code, 2024 Edition; and

WHEREAS, the City Council finds and determines that the adoption of the 2024 Model Traffic Code is in the best interest of the public health, safety and welfare of the citizens of Rifle.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF RIFLE, COLORADO, ORDAINS THAT:

1. The foregoing recitals are incorporated by reference as findings and determinations of the City Council.

2. Chapter 8, Article I of the Rifle Municipal Code is hereby repealed and reenacted to read as follows:

CHAPTER 8
Vehicles and Traffic

Article I
Model Traffic Code

8-1-10. Adoption.

Pursuant to Parts 1 and 2 of Article 16 of Title 31, C.R.S., there is hereby adopted by reference Articles I and II, inclusive, of the 2024 edition of the *Model Traffic Code for Colorado*, together with the appendices thereto, promulgated and published as such by the Colorado Department of Transportation, Traffic Engineering and Safety Branch, 2829 W Howard Place, Denver, CO 80204. The purpose of this Ordinance and the Code adopted herein is to provide a system of traffic regulations consistent with state law and generally conforming to similar regulations throughout the state and the nation.

8-1-20. Copy on file.

Three (3) copies of the Model Traffic Code adopted herein are now on file may be inspected during regular business hours. Copies are available for sale in the office of the City Clerk.

8-1-30. Amendments.

Except as expressly modified in this Article, the Model Traffic Code is adopted as if set forth in full.

8-1-40. Application.

This Article shall apply to every street, alley, sidewalk area, driveway, park and every other public way, place or parking area, either within or outside the corporate limits of the City, the use of which the City has jurisdiction and authority to regulate. The provisions of Sections 1401, 1402 and 1413 of the adopted Model Traffic Code, respectively concerning reckless driving, careless driving and eluding a police officer, shall apply not only to public places and ways but also throughout the City.

8-1-50. Prohibited activities on sidewalks.

Section 109(9) of the adopted code is amended by the addition of a new subsection (a):

(9)(a) When properly posted, it shall be unlawful for any person to ride a bicycle, roller skate, roller blade, skateboard, use an electric scooter or utilize similar devices on sidewalks or parking lots anywhere within the City limits.

8-1-60. Definition and use of off-highway vehicles.

A new Section 109.7 of the adopted code is hereby enacted as follows:

109.7. Off-highway vehicles.

(1) Definition of Off-Highway Vehicle. Every motor vehicle designed primarily for travel off of the public highways and which is not required to be registered with the State of Colorado under the provisions of Article 3, Title 42, C.R.S.

(2) Use of Off-Highway Vehicles. No off-highway vehicle shall be operated anywhere in the City of Rifle, except on private property by the written permission of the landowner, or in a parade licensed by the Chief of Police in accordance with the provisions of the Rifle Municipal Code. Testimony of the failure of any owner or operator of an off-highway vehicle to present immediate evidence of permission to operate the vehicle, when requested to do so by a peace officer, shall constitute prima facie evidence that such owner or operator of the off-highway vehicle violated this section. No person shall be convicted of a violation of this section if he produces in court an affidavit, signed under oath by the landowner, that he had given the owner or operator permission to use the off-highway vehicle on his property at the time of the alleged violation.

8-1-70. Mufflers.

Section 225(3) of the adopted code is hereby amended to read as follows.

(3) Any person who violates subsection (1) of this section commits a class B traffic infraction. Any person who violates subsection (1.5) of this section shall, upon conviction, be punished by a fine of five hundred dollars ($500.00).

8-1-75. Exhibition of Motor Vehicle Exhaust

A new Section 314 of the adopted code is hereby enacted as follows:

314. Nuisance exhibition of motor vehicle exhaust – prohibition.

A person shall not engage in a nuisance exhibition of motor vehicle exhaust, which is the knowing release of soot, smoke, or other particulate emissions from a motor vehicle into the air and onto roadways. Any person who violates any provision of this section commits a non-criminal traffic offense.

8-1-80. Obstruction of roadways by pedestrians prohibited.

Section 801 of the adopted code is amended to add a new subsection (5) as follows:

(5)(a) It is unlawful for a pedestrian to engage in any activity within a public street or roadway that obstructs, or reasonably could obstruct, the free flow of vehicular traffic or otherwise constitutes, or reasonably could constitute, a hazard, except as expressly permitted or authorized by this Code.
(b) It is unlawful for a parent, guardian, or other person having care or custody of any child under the age of ten (10) years to intentionally, knowingly, or recklessly allow or permit any such child to violate subsection (a) of this section.
(c) The fact that a child under the age of ten (10) years is engaged in an activity within a public street or roadway contrary to the provisions of subsection (a) of this section shall be prima facie evidence that the parent, guardian, or other person having custody of the child is guilty of violating this section.

8-1-90. Speed limits.

Section 1101(2) of adopted code is amended to read as follows:

(2) Except when a special hazard exists that requires a lower speed, and except as otherwise provided herein, the following speeds shall be lawful:
(a) Twenty-five (25) miles per hour on all City streets, unless otherwise posted.
(b) Twenty (20) miles per hour on narrow, winding mountainous highways and blind curves.
(c) Forty (40) miles per hour on open mountain highways.
(d) Forty-five (45) miles per hour for all vehicles in the business of transporting trash, where higher speeds are posted, when said vehicle is loaded as an exempted vehicle pursuant to Section 507(3).
(e) Fifty-five (55) miles per hour on other open highways which are not on the interstate system, as defined in C.R.S. §43-2-101(2).
(f) Seventy-five (75) miles per hour on surfaced, four-lane highways which are on the interstate system, as defined in C.R.S. §43-2-101(2), where authorized by a majority of the members of the transportation commission and such speed has been so designated by official traffic control devices.
(g) Any speed not in excess of a speed limit designated by an official traffic control device.

8-1-100. Traffic regulation in mobile home parks.

Pursuant to Section 1102(6) of the adopted code, all stop sign regulations and speed limits not inconsistent with Section 8-1-90 above shall be enforced upon any way which is open to travel by motor vehicles and which is privately maintained in mobile home parks, when appropriate signs giving notice of such enforcement are erected at the entrances to such ways.

8-1-110. Parking prohibited in specified places.

Section 1204(1) of the adopted code is amended to add subsections (l), (m) and (n) to read as follows:

(l) Within an alley, except during the necessary expeditious loading and unloading of merchandise or freight, and in no case shall a stop for loading or unloading of materials exceed twenty (20) minutes.

(m) Parked occupying more than one parking space.

(n) Parked in violation of designated parking as defined by pavement markings or signs.

8-1-120. Obedience to stopping, standing or parking restriction and prohibition signs.

Section 1204 of the adopted code is hereby amended by the addition of new subsection 1204(9), to read as follows:

(9) On any street, alley, parking lot, or at any place within this municipality where official signs are posted giving notice of stopping, standing or parking restrictions or prohibitions as authorized in Section 42-4-111(a), C.R.S., no person shall stop, stand or park a vehicle in any manner in violation of the provisions contained on such sign or signs except when necessary to avoid conflict with other traffic, or in compliance with the directions of a police officer. The City Council may adopt by resolution parking restrictions on certain streets, alleys and parking lots.

8-1-130. Interference with parking enforcement officer or procedures.

Section 1204 of the adopted code is hereby amended by the addition of new subsection 1204(10), to read as follows:

(10) No person shall erase, remove, alter or otherwise tamper with markings or other detection materials placed on any vehicle, vehicle tire or pavement for the purpose of enforcement of timed parking.

8-1-140. Parking for certain purposes prohibited.

Section 1205 of the adopted code is hereby amended by the addition of a new subsection 1205(5), to read as follows:

(5) No person shall park a vehicle upon a roadway for the purpose of:
(a) Greasing, painting, washing or repairing such vehicle, except repairs necessitated by an emergency.

8-1-150. Parking permits.

A new Section 1214 of the adopted code is hereby adopted, to read as follows:

1214. Parking permits. The City Council may provide by resolution for parking permits granting exemption from time parking regulations on such terms and conditions and for such fees as the Council may determine appropriate from time to time.

8-1-160. Notice on illegally parked vehicles.

A new Section 1215 of the adopted code is hereby adopted, to read as follows:

1215. Notice on illegally parked vehicles. Whenever any motor vehicle without a driver is found parked or stopped in violation of any of the restrictions imposed by the ordinances of the City of Rifle, the officer finding such vehicle shall take its registration number and may take any other information displayed on the vehicle which may identify its user, and shall conspicuously affix to such vehicle a penalty assessment notice issued pursuant to Section 8-1-180 of the Rifle Municipal Code.

8-1-170. Compulsory insurance penalty.

Section 1409(9) of the adopted code is hereby deleted.

8-1-180. Bicycles approaching intersections.

Section 1412 of the adopted code is amended to add a new subsection (16) as follows:

(16)(a) A person riding a bicycle or electrical assisted bicycle and approaching an intersection of a roadway with a stop sign shall slow down and, if required for safety, stop before entering the intersection. If a stop is not required for safety, the person shall slow to a reasonable speed and yield the right-of-way to any traffic or pedestrian in or approaching the intersection. After the person has slowed to a reasonable speed and yielded the right-of-way if required, the person may cautiously make a turn or proceed through the intersection without stopping.

(b) For purposes of this subsection (15), a reasonable speed is fifteen miles per hour or less.

(c) A person riding a bicycle or electrical assisted bicycle and approaching an intersection of a roadway with an illuminated red traffic control signal shall stop before entering the intersection and shall yield to all other traffic and pedestrians. Once the person has yielded, the person may cautiously proceed in the same direction through the intersection or make a right-hand turn. When a red traffic control signal is illuminated, a person shall not proceed through the intersection or turn right if an oncoming vehicle is turning or preparing to turn left in front of the person.

(d) A person riding a bicycle or electrical assisted bicycle approaching an intersection of a roadway with an illuminated red traffic control signal may make a left-hand turn only if turning onto a one-way street and only after stopping and yielding to other traffic and pedestrians. However, a person shall not turn left if a vehicle is traveling in the same direction as the person and the vehicle is turning or preparing to turn left. If the person is not turning left onto a one-way street, the person shall not make a left-hand turn at an intersection while a red traffic control signal is illuminated.

8-1-185. Eluding Police Officer.

A new section 1413 of the adopted code is hereby enacted, to read as follows:

1413. Eluding or attempting to elude a police officer.

Any operator of a motor vehicle who the officer has reasonable grounds to believe has violated a state law or municipal ordinance, who has received a visual or audible signal such as a red light or a siren from a police officer driving a marked vehicle showing the same to be an official police, sheriff, or Colorado state patrol car directing the operator to bring the operator’s vehicle to a stop, and who willfully increases his or her speed or extinguishes his or her lights in an attempt to elude such police officer, or willfully attempts in any other manner to elude the police officer, or does elude such police officer commits a class 2 misdemeanor traffic offense.

8-1-190. Possession of License.

A new Section 1417 of the adopted code is hereby adopted, to read as follows:

1417. Operator's license required.

No person who has been issued a currently valid driver's or minor's driver's license or an instruction permit shall operate a motor vehicle upon a highway in this city without having such license or permit in such person's immediate possession.

8-1-200. Driving under restraint.

A new Section 1418 of the adopted code is hereby adopted, to read as follows:

1418. Driving under restraint.

(1) Any person who drives a motor vehicle or off-highway vehicle with knowledge that the person's license or privilege to drive, either as a state resident or a non-resident is under restraint for an outstanding judgment is guilty of a Class A Traffic Infraction.

(2) Except as provided in subsection (1) of this section, any person who drives a motor vehicle or off-highway vehicle upon any highway of this state with knowledge that the person's license or privilege to drive, either as a resident or a nonresident, is under restraint for any reason other than conviction of DUI, DUI per se, DWAI, or UDD is guilty of a criminal offense. A court may sentence a person convicted of this criminal offense to imprisonment for a period of not more than six months and may impose a fine of not more than five hundred dollars.

(3) The Court shall not waive or reduce the three-point penalty imposed under state law.

8-1-205. Visual Display of License Plates

A new section 1419 of the adopted code is hereby enacted, to read as follows:

1419. Visual display of license plates.

A person shall not operate a motor vehicle with an affixed device or a substance that causes all or a portion of a license plate to be unreadable by a system used to automatically identify a motor vehicle. Such a device includes, without limitation, a cover that distorts angular visibility; alters the color of the plate; or is smoked, tinted, scratched, or dirty so as to impair the legibility of the license plate.

8-1-207. License Plates Required

A new section 1420 of the adopted code is hereby enacted, to read as follows:

1420. License plates required.

All motor vehicles operated or parked within the city must properly display the license plates assigned to the vehicle for the current registration year.

8-1-210. Penalties for violation.

Section 1701 of the adopted code is amended to read as follows:

1701. Municipalities – traffic offenses classified – schedule of fines.

(1) Except as otherwise provided for in this section, any person who violates any provision of the Model Traffic Code shall be deemed to have committed a noncriminal traffic offense. Every person who is convicted of, who admits liability for, or against whom a judgment is entered for, a noncriminal traffic offense shall be penalized by imposition of a fine in an amount not less than $5.00 and not greater than $500.00. The presiding Judge of the Municipal Court shall promulgate a schedule of penalties for all noncriminal traffic offenses contained in the Model Traffic Code. Said schedule shall be prominently posted in the office of the Municipal Court Clerk.

(2) A violation of any of the following provisions of the Model Traffic Code shall be a criminal offense. Every person convicted of violating any of the following provisions of the Model Traffic Code shall be punished by a fine of not more than $1,000.00 or by imprisonment for not more than one (1) year, or by both such fine and imprisonment.
(a) Section 1903 – Stopping for school buses.
(b) Section 1101 – Speeding (the alleged violator is accused of exceeding the prima facie speed limit by more than 19 miles per hour).
(c) Section 1105 – Speed contests.
(d) Section 1401 – Reckless driving.
(e) Section 1402 – Careless driving (the violation has caused, or contributed to the cause of, an accident resulting in appreciable damage to property of another or an injury or death to any person).
(f) Section 1413 – Eluding or attempting to elude police officer.
(g) Section 1409 – Compulsory insurance.
(h) Any other offense contained in the Model Traffic Code resulting in an accident causing personal injury or substantial property damage.

8-1-220. Procedure for noncriminal traffic offenses.

Part 17 of the adopted code is amended by the addition of a new Section 1702, to read as follows:

1702 Procedure – noncriminal traffic offenses.

(1) Notwithstanding the provisions of Rule 223(a) and (b) of the Colorado Municipal Court Rules of Procedure, or any other provision of law, the right of a jury trial shall not be available at a hearing where the cited person is charged with a noncriminal traffic offense. In addition, no person charged with a noncriminal traffic offense shall be afforded the right of court-appointed counsel.

(2) The Colorado Municipal Court Rules of Procedure shall apply to any hearing where the cited person is charged with a noncriminal traffic offense, unless any of the rules are clearly inapplicable. The burden of proof shall be upon the people, and the court shall dismiss charges against an alleged violator beyond a reasonable doubt.

(3) An appeal from final judgment on a noncriminal traffic offense shall be made in accordance with Rule 237 of the Colorado Municipal Court Rules of Procedure.

(4) Except as otherwise provided in this subsection, no person against whom a judgment has been entered for a noncriminal traffic offense shall collaterally attack the validity of that judgment unless such attack is commenced within three months after the date of entry of the judgment. The only exceptions to the time limitations shall be:
(a) A case in which the court entering judgment did not have jurisdiction over the subject matter of the alleged infraction;
(b) A case in which the court entering judgment did not have jurisdiction over the person of the violator;
(c) Where the court finds by a preponderance of the evidence that the failure to seek relief within the applicable time period was caused by an adjudication of incompetence or by commitment of the violator to an institution for treatment as a mentally ill person; or
(d) Where the court finds that the failure to seek relief within the applicable time period was the result of circumstances amounting to justifiable excuse or excusable neglect.

(5) At any time that a person is cited for the commission of any noncriminal traffic offense, the citing officer shall give a notice to the person in charge of or operating the motor vehicle involved, which notice shall be in the form of a penalty assessment notice.

(6) The penalty assessment notice tendered by the citing officer shall contain the name and address of such person or, if the vehicle is unattended, the owner of the vehicle shall be presumed to be such person, the license number of the vehicle involved, if any, the number of such person's driver's license, if available, the nature of the offense, the amount of the

penalty prescribed for such offense, the date of the notice, the time and place and when and where such person shall appear in court in the event such penalty is not paid, and a place for such person to execute a signed acknowledgment of liability and an agreement to pay the penalty prescribed within twenty days, as well as such other information as may be required by law to constitute such notice as a summons and complaint to appear in court, should the prescribed penalty not be paid within the time period.

(7) One copy of the notice shall be given to the violator by the citing officer.

(8) The time specified in the notice to appear shall be at least fourteen days, but not more than forty-five days after such citation, unless the person cited shall demand an earlier hearing.

(9) Whenever the alleged violator refuses to sign or accept the penalty assessment notice, tender of such notice by the citing officer to the alleged violator shall constitute service of a summons and complaint.

(10) In the event a person who has been cited for a noncriminal traffic offense fails to pay the penalty assessment within the time period specified in the penalty assessment notice, he shall make an appearance and answer the complaint against him. If the alleged violator answers that he is liable, judgment shall be entered against him, and he shall be assessed the appropriate penalty and applicable court costs. If the alleged violator denies the allegations in the complaint, a final hearing on the complaint shall be held within the time period prescribed in Rule 248 of the Colorado Municipal Court Rules of Procedure. If the alleged violator fails to appear for a final hearing, judgment shall be entered against him, and he shall be assessed the appropriate penalty and applicable court costs.

(11) In the event a person who has been cited for a noncriminal traffic offense fails to pay the penalty assessment within the time period specified in the penalty assessment notice and fails to appear at the time and place specified in the notice, judgment shall be entered against him, and he shall be assessed the appropriate penalty and court costs.

(12) A police officer coming upon an unattended vehicle which is in apparent violation of any provision of the *Model Traffic Code* may place upon the vehicle a penalty assessment notice indicating the noncriminal traffic offense pursuant to the procedure set forth at Subsection (6) above. If the penalty assessment is not paid within twenty days of the issuance of such notice, the court shall mail a notice to the registered owner of the vehicle, setting forth the noncriminal traffic offense, the time and place where it occurred, directing the payment of the penalty assessment within twenty days from the issuance of the notice, and the time and place and when and where such person shall appear in court in the event such penalty is not paid as provided in the initial penalty assessment notice. In any

prosecution of any of the provisions governing unattended vehicles, proof that the particular vehicle described in the penalty assessment notice was left unattended in violation of any such law or regulation, together with proof that the defendant named in the penalty assessment notice was, at the time of violation, the registered owner of such vehicle, shall constitute in evidence a prima facie rebuttable presumption that the registered owner of such vehicle was the person who left the vehicle unattended at the place where, and for the time during which, such violation occurred.

(13) If the alleged violator is cited for a noncriminal traffic offense, he shall be privileged to answer the complaint made against him in the manner provided in the Colorado Municipal Court Rules of Procedure. The maximum penalty which may be imposed shall not exceed the penalty set forth in the penalty assessment notice.

(14) The provisions of this section shall not apply to violations specified in Section 1701(2) of this code, nor shall they apply when it appears that the alleged violator has, in the course of the same transaction, violated one of the provisions referred to in Section 1701(1) of this code, and has also violated one or more of the provisions contained in Section 1701(2) of this code, and the arresting officer charges such alleged violator with two or more violations, any one of which is not referred to in Section 1701(1) of this code.

(15) If a person receives a penalty assessment notice for a violation under this Part 17 and such person pays the fine and surcharge for the violation on or before the date the payment is due, the points assessed for the violation are reduced as follows:
(a) For a violation having an assessment of three (3) or more points, the points are reduced by two (2) points;
(b) For a violation having an assessment of two (2) points, the points are reduced by one (1) point.

8-1-230. Failure to pay

Part 17 of the adopted code is amended by the addition of a new Section 1703, to read as follows:

1703. Failure to pay penalty for traffic offenses - failure of parent or guardian to sign penalty assessment notice - procedures.

(1) Unless a person who has been cited for a traffic infraction pays the penalty assessment as provided in this Code and surcharge thereon pursuant to section 24-4.2-104(1), C.R.S., the person shall appear at a hearing on the date and time specified in the citation and answer the complaint against such person.

(1.5) If a minor under the age of eighteen years is required to appear at a hearing pursuant to subsection (1) of this section, the minor shall so inform his or her parent or legal guardian, and the parent or legal guardian shall also be required to appear at the hearing.

(2) If the violator answers that he or she is guilty or if the violator fails to appear for the hearing, judgment shall be entered against the violator.

(3) If the violator denies the allegations in the complaint a final hearing on the complaint shall be held subject to the provisions regarding a speedy trial which are contained in Rule 248, Colorado Municipal Court Rules. If the violator is found guilty or liable at such final hearing or if the violator fails to appear for a final hearing, judgment shall be entered against the violator.

(4) If judgment is entered against a violator, the violator shall be assessed an appropriate penalty and surcharge thereon, a docket fee, and other applicable costs authorized by ordinance or the court.

8-1-240. Abandoned motor vehicles.

Part 18 of 2024 Model Traffic Code, "Vehicles Abandoned on Public Property," is not adopted by reference and shall not be incorporated in the Rifle Municipal Code. The City's regulations concerning abandoned and inoperable vehicles are set forth at Article II of this Chapter.

8-1-250. Appendices - Definitions

The Appendices of the 2024 Model Traffic Code, "Definitions" is amended with the following definition of electric scooter:

(28.8) (a) "electric scooter" means a device: (I) weighing less than one hundred pounds; (II) with handlebars and an electric motor; (III) that is powered by an electric motor; and (IV) that has a maximum speed of twenty miles per hour on a paved level surface when powered solely by the electric motor.
(b) "electric scooter" does not include an electrical assisted bicycle, EPAMD, motorcycle, or low-power scooter.

Section 3. Any ordinance or parts thereof of the City of Rifle, Colorado, covering the same subject matter, or in conflict or inconsistent herewith, are hereby repealed; provided, however, that this repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance hereby repealed prior to the effective date of this ordinance.

Section 4. If any part or parts of this ordinance are for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each part or parts thereof, irrespective of the fact that any one part or parts be declared invalid.

Section 5. This ordinance shall be so interpreted and construed as to effectuate its general purpose to conform with the State's uniform system of the regulation of vehicles and traffic. Article and section headings of the ordinance and adopted Model Traffic Code shall not be deemed to govern, limit, modify or in any manner affect the scope, meaning or extent of the provisions of any article or section thereof.

Section 6. Pursuant to Section 31-16-203, C.R.S., as amended, a public notice shall be published twice in a newspaper of general circulation within the City, once at least fifteen (15) days preceding a public hearing, and once at least eight (8) days preceding the public hearing. The notice shall state the time and place of the hearing, shall state that copies of the primary codes to be considered for adoption are on file with the City Clerk and are open to public inspection, shall contain a description deemed sufficient to give notice to interested persons of the purpose of the primary codes, the subject matters of said codes and the name and address of the agency by which it has been enacted. The public hearing on the adoption of this ordinance is hereby set for August 7, 2024.

Section 7. The effective date of this ordinance shall be September 1, 2024.

Section 8. The City Clerk shall certify to the passage of this ordinance and keep not less than three (3) certified copies of the adopted Model Traffic Code, 2024 Edition, in the clerk's office available for inspection by the public during regular business hours.

INTRODUCED on July 17, 2024 read by title, passed on first reading, and ordered published as required by the Charter.

INTRODUCED a second time at a regular meeting of the Council of the City of Rifle, Colorado, at a public hearing held August 7, 2024, passed without amendment, approved, and ordered published in full as required by the Charter.

DATED this _____ day of _________________, 2024.

CITY OF RIFLE, COLORADO

By ____________________________________
Mayor

ATTEST:

____
City Clerk

A public hearing on the adoption of this Ordinance was held August 7, 2024. Notice of such hearing was published in the ________________ on ________________, 2024 and ________________, 2024.

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #7.e.

Agenda Item Name:
Consider Purchase of an Infrared Heater Asphalt Patcher

Presenter:
Iris Trevisano, Procurement and Grant Reporting Manager

Item Description:
The City of Rifle was awarded a Garfield County Federal Mineral Lease District (GCFMLD) Mini Grant for $25,000 to contribute to the purchase of an Infrared Asphalt Patcher.

Recommended Action:
Move to approve the purchase of a new Tech-48 Infrared Heather Asphalt Patcher from Ray-Tech Infrared for the amount of $62,500.

Fiscal Impact:
This is a line item in the 2024 budget for $110,000. The total cost of Tech 48 is $62,500. The total grant funds are $25,000. We will be under budget with this purchase.

Operational Impact:
Improving our ability to repair asphalt during the winters when asphalt paving or production is not available.

Prior Board Motions:
City approved Resolution No. 6 Series 2024 to authorize the submittal of FMLD Mini-Grant

Background Information:
Currently, we are unable to repair asphalt in the winter months, and it is delayed until the spring. Adding a Tech-48 to the Operations and Maintenance fleet will allow for year-round repairs.

Executive Summary:
Infrared asphalt repair is commonplace in many areas where long winters prevent asphalt paving or production for extended periods. This procurement would allow patching to take place year around, regardless of local asphalt production. It will allow repairs to be made with no seams for water infiltration and less disruption to traffic during the times of year when roads degrade the most.

Notification Requirements:
N/A

Prepared By:
Iris Trevisano, Procurement and Grant Reporting Manager

Attachments:

1. Infrared-Award Memo
2. RFP-Proposal
3. Infared Asphalt Patcher Purchase Request
4. RFP_06072024 Asphalt Patcher

To: Brian Prunty, Public Works Director

From: Colton Secary, Operations & Maintenance Supervisor

CC: Iris Trevisano, Procurement and Grant Reporting Manager

Date: July 9, 2024

Re: Procurement of Ray-Tech Infrared Asphalt Patcher

Infrared asphalt repair is commonplace in many areas where long winters prevent asphalt paving or production for extended periods. This procurement would allow patching to take place year around, regardless of local asphalt production. It will allow repairs to be made with no seams for water infiltration and less disruption to traffic during the times of year when roads degrade the most.

Our RFP, along with specifications, were posted to Bidnet, and we received two proposals: one proposal from Ray-Tech Infrared and one from Dawson Infrastructure Solutions offering the Kasi IR-480. While the two are certainly top tier machines in their class, my recommendation is the Ray-Tech Tech-48 infrared trailer. Both meet all specifications, and while the machines are very similar, the Kasi IR-480 is nearly twice the price. The Tech-48 may lack some of the accessories of the Kasi machine, but none that I believe will impact performance, durability, or usability.

I ask for your approval for expenditure for the Ray-Tech Tech-48 for $62,500 ($37,500 from GL 100-4310-400-741, plus $25,000 GCFMLD grant). We have budgeted funds for this purchase.

603-826-3845
sales@raytechinfrared.com
198 Springfield Road
Charlestown, NH 03603
www.raytechinfrared.com

EQUIPMENT QUOTE

Customer: City of Rifle, CO **Contact:** RFP 06072024

Quote Date	Sales ID	Quote Number	Availability
6/7/2024	WEVV	060724-RCO-1	3RD QUARTER 2024

Equipment Description	Price
Tech 48 6'L x 8'W heating chamber / two 24V blower motor with batteries & charging system / single axle / LED work light / LED arrow board.	$57,710.00

This proposal/quote includes a roughly 13% one time special municipal discount. Total shown is the final total - shipping and fees included - and there will be no additional charges as per the RFP requirements.

Subtotal	$57,710.00
Doc & Prep Fee	$790.00
Ship To 86150	$4,000.00
Total	**$62,500.00**

CITY OF RIFLE
PURCHASE REQUEST

1.	**Vendor Name** **NEW: W-9 attached** ✔
	Ray-Tech Infrared

2.	**Vendor Address**
	198 Springfield Road Charlestown, NH 03603

3.	**For the Purchase of (description)**
	Tech 48 6'L x 8'W heating chamber / two 24V blower motor with batteries & charging system / single axle / LED work light / LED arrow board.

4.	**Amount Requested**	**Amount Budgeted**	**Finance Director Verified Funds Avail.**
	$62,500	$100,000	

5.	**Dept. Name**	**General Ledger Acct #**
	O&M	GL 100-4310-400-741

6.		**Type of Purchase**
	☐	Capital Construction
	☐	Capital Construction – Change Order
	✔	Capital Equipment
	☐	Plant Equipment
	☐	Materials, supplies, non-profession/technical services (includes computer/software maint.)
	☐	Professional Services
	☐	Utilities (includes equipment installation and ongoing contracts)
	☐	Land, easements, ROW

7.		**Purchasing Process Required (Rifle Municipal Code sections for guidance)**		
	☐	Cooperative Purchasing:	Sec 4-3-90	
	☐	Open Market:	Sec. 4-3-40(c)	
	☐	Comparative Pricing:	Sec. 4-3-40(d)	
	✔	Request for Proposal:	Sec. 4-3-40(e)	(attach bid tab)
	☐	Competitive Sealed Bid:	Sec.4-3-40(f)	(attach bid tab & advertisement)
	☐	Sole Source:	Sec. 4-3-40(a)	(attach memo)

8.		**Authorization Required**
	✔	City Manager
	✔	City Council

9.	**Signatures**		
	Position	**Signature**	**Date**
	Department Director	Brian G. Prunty	7/9/2024
	City Manager		
	City Council Approval (meeting date)		
10.	**Purchase Order # assigned by Finance**		

FOR FULL CITY OF RIFLE PURCHASING PROVISIONS CLICK HERE

TABLE 1 - IS A PURCHASE ORDER NECESSARY

Amount of Purchase	*Is Purchase Order Needed*	*Method of Source Selection*
$0.01 - $10,000	No – Dept Head Approval	No special sourcing
$10,000.01 - $25,000	Yes – City Manager Approval	Yes – see table 2 below
$25,000.01 or Greater	Yes – Council Approval	Yes – see table 2 below

TABLE 2 - METHODS OF SOURCE SELECTION

Methods of source selection	*Contract limits*
Competitive sealed bidding	Greater than $50,000.00
**Competitive sealed proposals	Greater than $10,000.00 and less than $50,000.00**.

**Greater than $50,000 allowed for Construction Manager/General Contractor proposals, or similar type proposal.

Small purchases	Less than $10,000.00 - DEPARTMENT HEAD DISCRETION

TABLE 3 - LOCAL VENDOR PREFERENCE

Contract Amount	Primary Preference In City Limits	Secondary Preference In County Out of City
Less than $1,000	10% discount	5% discount
$1,001 to $5,000	8% discount	4% discount
$5,001 to $25,000	6% discount	3% discount
$25,001 to $100,000	5% discount	2% discount
$100,000 to $200,000	4% discount	2.5% discount
$200,001 to $500,000	3% discount	1.5% discount
$500,000 or greater	2% discount	1% discount

Infrared Heater Asphalt Patcher Operations & Maintenance

Request for Proposal

June 7, 2024

City of Rifle

202 Railroad Avenue

Rifle, Colorado 86150

2024

Proposal Due Date: June 28, 2024

Question Deadline: June 21, 2024

1. Scope of Work

The City of Rifle is accepting proposals to purchase one (1) Trailer mounted 48 square foot Infrared Heater with the following specifications.

Equipment details:

1) 6' X 8' Infrared Heating Chamber
2) Chamber lowered and lifted by electric winch
3) (4) 100 pound propane tanks
4) Electric brakes
5) Dual electric blowers with controls
6) Must be able to operate chambers independently
7) Battery chargers
8) Swivel caster on tongue
9) Must be able to heat full layer of asphalt
10) Miscellaneous
    a) Service and Parts Manual and Warranty

2. Proposal Requirements

a. Delivery Date
    i. All bids must be submitted with a delivery date.
b. Delivery
    i. All costs for delivery of the new unit will be assumed by the Bidder and included in the net price. All deliveries must be coordinated with the Operations & Maintenance Supervisor prior to delivery of the equipment. Delivery must take place between 9:00 a.m. to 3:00 p.m., Monday to Thursday.

c. Prices
    i. Prices quoted shall exclude Federal Excise and State taxes.

d. Final Payment
    i. Final payment for equipment and vehicles delivered under these specifications will not be made until all terms and conditions have been satisfied.

3. Questions

Potential bidders may direct questions to Iris Trevisano at itrevisano@rifleco.org Question deadline to Friday, June 21, 2024, at 1 p.m.

4. Delivery of Bid

Bids must be submitted electronically by uploading documents to BidNet which will be sealed until the due date and time indicated in the solicitation. It is the sole responsibility of the respondent that the response is submitted and received before the due date and time as specified in this document. The City of Rifle is not responsible for delays in transmittal or delays caused by any other occurrence. Please allow sufficient time to complete the response and upload documents. All bids must be submitted by Friday, June 28, 2024, at 1 p.m.

There will not be a pre-bid meeting for this solicitation.

5. Evaluation

Bid acceptance and bid evaluation. Bids shall be unconditionally accepted without alteration or correction, except as authorized in this Code. Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable, such as discounts, transportation costs and total or life cycle costs. The invitation for bids shall set forth the evaluation criteria to be used. In addition to the evaluation criteria set forth in the invitation to bid, the following criteria may be considered, in addition to price:

(1) The ability, capacity and skill of the bidder to perform the contract or provide the service or construction required;

(2) Whether the bidder can perform the contract or provide the service or construction promptly or within the time specified, without delay or interference;

(3) The character, integrity, reputation, judgment, experience and efficiency of the bidder;

(4) The quality of performance of previous contracts or services;

(5) The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;

(6) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service or construction;

(7) The quality, availability and adaptability of the supplies, services or construction to the particular use required; and

(8) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract;

(9) The local preferences set forth herein.

6. Local Preference Code

The following local preferences shall be considered in source selection for all City contracts:

Notwithstanding other provisions of this Article, in the awarding of contracts for goods or services, the City Council and Procurement Officer shall provide the following primary and secondary percentage preferences for local goods and services provided by local vendors when quality, delivery time and services are judged by the Procurement Officer to be essentially equal:

Contract>Amount	Primary Preference City of Rifle Goods/Vendors	Secondary Preference Garfield County Goods/Vendors
Less than $1,000	10% discount	5% discount
$1,001 to $5,000	8% discount	4% discount
$5,001 to $25,000	6% discount	3% discount
$25,001 to $100,000	5% discount	2.5% discount
$100,000 to $200,000	4% discount	2% discount
$200,001 to $500,000	3% discount	1.5% discount
$500,000 or greater	2% discount	1% discount

(c) For all competitive bonded bid purchases in excess of one hundred thousand dollars ($100,000.00), the City shall provide these local preference provisions within the "Instructions to Bidders" documents.

(d)Exception: Local preference shall not apply to contracts required by applicable state or federal laws or regulations to be awarded to the "lowest responsible bidder" or to any contracts that are statutorily or otherwise precluded from the use of local vendor preference. No local preference shall apply where grant funds are used which expressly prohibit the use of such local preference.

(e) The Procurement Officer may establish an administrative process to pre-qualify local vendors.

(Ord. 7 , § 2, 2022)

7. Award and Purchases

The City reserves the right to reject any or all bids, to waive any informalities or technical defects in bids, and unless otherwise specified by the City or by the bidder, to accept any items or group of items in the bid, as may be in the best interest of the City. No verbal explanations, clarifications, additions or instructions will be binding to either the City or the bidders, except those confirmed in writing. A signed purchase order/bid furnished to the successful bidder results in a binding bid without further action by either party

8. Title

The awarded supplier shall provide Title work for the new vehicle within 10 days after the receipt of the payment from the City. Mail or deliver the Title to: City of Rifle attn: City Clerk 202 Railroad Ave Rifle, CO 81650. If a problem arises in obtaining the Title within the 10 day window contact Alexis Ramirez at (970)665-6492 or aramirez@rifleco.org

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #7.f.

Agenda Item Name:
Consider Approval of Consultant for the Rifle Housing Needs Assessment and Code Update

Presenter:
Iris Trevisano, Procurement and Grant Reporting Manager

Item Description:
Request for Propsal Award

Recommended Action:
Move to approve the Purchase Order for the completion of a Housing Needs Assessment and Code Update to Points Consulting for the amount of $66,090

Fiscal Impact:
The City of Rifle was awarded $67,500 from the Department of Local Affairs to perform a Housing Needs Assessment and Code Update. Which the City is required to match $7,500. This project was not included in the 2024 budget because the grant was not awarded at that time, but will have a minimal impact and no supplement will be required.

Operational Impact:
City Staff will work closely with the consultant on the creation of a plan that meets the needs of the City of Rifle.

Prior Board Motions:
The board previously passed Resolution No. 27, Series of 2023 in Support of Submittal of an Application to the Strong Communities Planning Grant Program

Background Information:
The City of Rifle was awarded a $67,500 Strong Communities Planning Grant for the development of a Housing Needs Assessment and Code Update. The city is required to match $7,500. Staff completed the procurement process to onboard a qualified consultant to complete the plan is providing a recommendation for Council's consideration.

Executive Summary:
Staff posted the RFP on Bidnet and received eight responses. The firms that applied were Matrix Design Group, Cappelli Consulting, Prosono, Ayers Associates, Points Consulting LLC, Stan Clauson Associates Inc, EJD&P LLC and Anser Advisory. All eight firms were found to be qualified. The selection committee reviewed and scored the responses and invited the top three scorers to the interview step of the process. The top three consultant teams were Matrix Design Group, Ayers Associates and Point Consulting LLC. After the interview process, the teams were re-scored by the selection committee. These three bids all had the technical

expertise and experience needed to complete this assessment. The committee felt that Points Consulting was the strongest candidate overall with experience with similar communities in size and understanding of the dynamics of established residents and their concerns. Since this project is for Professional Services, the award is not entirely dependent on low price. Based on the scoring from the interview round, Staff recommends that Points Consulting be awarded the contract for the development for the Rifle Housing Needs Assessment and Code Update.

Additional RFP Information - www.RifleCO.org/PacketAddendums

Notification Requirements:
N/A

Prepared By:
Iris Trevisano, Procurement and Grant Reporting Manager

Attachments:
1. Housing Needs Assessment and Code Update Award Memo
2. Rifle Housing Needs Assessment-Points Consulting Proposal
3. Purchase request Housing Needs Assessment
4. RFP Housing Needs Assessment with Addendums

Memo

To: Rifle City Council
CC: Iris Trevisano, Procurement and Grant Reporting Manager
From: Patrick Waller, Director of Planning/ Interim City Manager
Date: July 17, 2024
Subject: Consultant for the Rifle Housing Needs Assessment and Code Update

Background

The City of Rifle was awarded a $67,500 Strong Communities Planning Grant for the development of a Housing Needs Assessment and Code Update. The city is required to match $7,500. Staff completed the procurement process to onboard a qualified consultant to complete the plan and is providing a recommendation for Council's consideration.

Request for Proposal Process

Staff posted the RFP on Bidnet and received eight responses. The firms that applied were Matrix Design Group, Cappelli Consulting, Prosono, Ayers Associates, Points Consulting LLC, Stan Clauson Associates Inc, EJD&P LLC and Anser Advisory. All eight firms were found to be qualified. The selection committee reviewed and scored the responses and invited the top three scorers to the interview step of the process. The top three consultant teams were Matrix Design Group, Ayers Associates and Point Consulting LLC. After the interview process, the teams were re-scored by the selection committee. These three bids all had the technical expertise and experience needed to complete this assessment.

Interviews - Rifle Housing Needs Assessment and Code Update Average Scores			
Committee Members	Matrix Design Group	Ayres Associates	Points Consulting LLC
1	95	60	95
2	98	91	98
3	92	90	96
Average	95	80.33333333	96.33333333

Staff Recommendation

The committee felt that Points Consulting was the strongest candidate overall with experience with similar communities in size and understanding of the dynamics of established residents and their concerns. Since this project is for Professional Services, the award is not entirely dependent on low price. Based on the scoring from the interview round, Staff recommends that Points Consulting be awarded the contract for the development for the Rifle Housing Needs Assessment and Code Update.

1. Introduction & Organization Information

Dear Iris Trevisano and City of Rifle,

Please accept this proposal from Points Consulting (PC) and Nexus Planning Services demonstrating our interest in the City of Rifle's Housing Needs Assessment and Code Update RFP. Our team understands that this project will require quantitative analysis, qualitative research, and robust engagement with key stakeholders and community members (including underrepresented constituents) to accurately reevaluate the City's housing stock, needs, and projections. We have significant experience in housing needs assessment development, as well as public outreach and data collection. PC is prepared to help craft a holistic and objective understanding of current and future citizens' housing needs as an instrumental aspect of the City's community and economic development strategy.

As a team led primarily by economists, we know the importance of studying the dynamics of supply and demand within the marketplace as the primary means for understanding and finding solutions. As shown in the course of this proposal, PC's team is composed of top-notch experts in the fields of real estate economics, urban/land use planning, GIS analysis, and economic forecasting. Including work for public and private sector clients, our team has completed 18 directly related real-estate feasibility and market studies over the past two years. Several of our recently completed or ongoing projects are in similarly positioned communities such as Chelan County (Washington), the Methow Valley (Washington), Montrose (Colorado), and Woodland Park (Colorado) to name a few. We have national awareness of land use policies, programs, and best practices borne from locations such as these across the United States.

Thank you for your consideration on this RFP. My contact information is below. Please reach out to me with any questions or updates throughout the evaluation process.

Sincerely,
Brian Points

President, Points Consulting LLC
(208)-596-5809
brian@points-consulting.com
120 N Line St., PO Box 8487, Moscow, ID 83843
Colorado Business Entity ID: 20231420488

About Points Consulting

The ability of people to live and thrive within a community requires a sufficient amount of attainably priced housing; as such, assessing local housing markets is one of Points Consulting's core services. At Points Consulting we believe in the power of peoples' interests, passions, and behaviors to shape the world around us. Now more than ever, people are the primary factor in the success of businesses, organizations, and communities. For that reason, our work is focused not only on how people impact communities and organizations, but how to align their potential to create more successful outcomes.

Based out of Moscow Idaho, PC partners with a variety of industries including state and local government agencies, higher education, not-for-profits, real estate developers, and private companies. Built on our experience advising hundreds of high performing organizations, Points Consulting strives to answer complex economic questions and recommend workable solutions.

Subcontractor: Nexus Planning Services

Nexus Planning Services is an inland northwest-based professional services firm specializing in comprehensive planning, community design, urban analytics, geospatial analysis, economic development, and policy guidance. We serve the needs of local communities in their urban and regional planning efforts. Our experience includes planning within local, state, international and American tribal contexts.

Focusing on client goals and needs, we support communities through the process of planning, design, feasibility analysis, and helping solve funding and regulatory challenges. We take a hands-on approach and strive for due diligence. In doing this, we've earned the trust of clients, helping them realize their community development goals.

Organization

Aside from project lead and economist Brian Points, the PC team members that would be associated with this project include Jeff Kelly, Carson Valley, Dylan Kluss, Maria Byler, and Youbesh Dhaubhadel, who will serve as research and economic analysts. PC Staff Abigail Nyhus and Natalie Evans will provide administrative support and project assistance as needed. Subcontractor Ryan Hughes from Nexus Planning Services will serve as Senior Planner for the project. Full Staff Resumes can be found in Section 6 of this proposal and past project experience, examples, and references can be found in Section 7.

2. Approach

According to the Rifle Comprehensive Plan published in 2019, we understand that Rifle seeks to prioritize high quality of living, efficient infrastructure, and affordability for all residents, without placing undue financial burden on taxpayers.[1] With the completion of this study, our intention is that Rifle will be able to answer these important questions and pursue sustainable growth and development patterns following Strong Communities grant best practices:

- What are the characteristics of current housing stock and trends in production over the past ten years?
- What is the precise demand for housing from now through the year 2040 including various housing typologies, price levels, and housing tenure (i.e. renter/owner)
- What types of housing (multifamily, ADUs, alternative housing) are not supplied (or undersupplied) that Rifle could support more of? And, what is the unmet demand gap for these housing types?
- How can Rifle balance housing trade-offs (i.e location, finishes, home size, ADUs, ect.) while still prioritizing connectivity between developments, complete streets, mobility and walkability?
- What are specific barriers and potential solutions for re-designating particular Tier 2 Growth areas as Tier 1, and how can Municipal Code be updated to make the Tier 1 application process as smooth as possible?
- How can regional leaders encourage Compact Development through adjusting minimum lot size and density requirements and promoting infill incentives?
- How can Rifle promote equity in affordable housing?
- Would rural adaption or land donation, acquisition or trust programs be feasible strategies to encourage more residential development without compromising resource conservation strategies?
- Could Rifle's commitment to allowing use-by-right ADUs in residential zones be broadened to include other types of affordable housing?
- Could Inclusionary Zoning Ordinance programs (mandatory or voluntary) be created to offer developers incentives to provide affordable housing units?
- Could current development policies be modified to reduce or remove affordable development fees such as building permit fees, planning fees, and water/sewer tap fees without negative impacts?
- What are responsible growth management policies regional leaders can implement to balance public costs of development with potential tax and income revenue so that "growth pays its own way."

Our analysis, as described in the following scope of work, is designed to answer these and other important questions. As is noted throughout the proposal, we recognize both the importance of high-quality research and strong solutions for alleviating identified issues.

[1] Rifle Comprehensive Plan 2019 Update, https://www.rifleco.org/DocumentCenter/View/11599/Rifle-Comprehensive-Plan-2019-Update---Planning-Commission-Final-Version?bidId=

Task 1: Project Launch & Administration

If selected, our team will initiate with an on-site meeting, during which key members of the project team will meet with the designated project lead or committee organized by the City. The purpose of this meeting is to introduce the project team to local contacts, review project goals and objectives, discuss preliminary data findings, and answer a variety of administrative questions. The following are the topics to be discussed:

- Identifying Rifle's point of contact or project manager and steering committee
- Determine communication schedule and protocols
- Planning ahead for future on-site meetings and key milestone dates
- Determining and introducing other partners and stakeholder groups that the project team should engage with for information, perspectives, and feedback throughout the course of the project
- Identifying and sharing additional resources, reports, and datasets that should be utilized throughout the course of the engagement
- Identification of any preferred locations for residential development in the eyes of local government staff
- Discussion of ideas, trends, and perspectives that the steering committee may have related to housing needs that the project team should further explore in the course of the analysis

In addition, our team recognizes that the success of the project requires an in-depth understanding of the Rifle's communities, culture, economy, and demographics. Hence, in addition to hosting the official project launch meeting, the project team will spend some additional time touring the City of Rifle. Any neighborhoods or properties emphasized by the steering committee will be particularly focused on.

Following the on-site project launch meeting, the steering committee and the project team will have a shared vision for the goals, context, overall timeline, and project milestones that will be adhered to throughout the course of the engagement.

Deliverable: Overall Project Timeline and Basic Assumptions

Task 2: Document & Ecosystem Review

Following the on-site meeting, the project team will conduct qualitative research of existing documents that are relevant to regional residential housing development. The exact documents will vary on a case-by-case basis, but the project team anticipates reviewing the following resources:

- Any past housing studies for Rifle and Garfield County
- Rifle Comprehensive Plan 2019 Update and other relevant adopted plans for the City of Rifle and relevant surrounding communities
- Zoning maps and codes for Rifle
- Annual reports for the City, specifically related to building permits, development fees, and property tax revenue
- Any other additional community and economic development related reports

Housing markets do not develop in a vacuum but instead are based on the hyper-local context of regional opportunities, incentives, and land-use regulations. Research on these topics will prepare the project team to analyze trends not just from a data perspective but contextually.

Task 3: Data Collection & Market Research

Assessment of the existing supply of housing, past and recent trends, and ongoing developments are an essential component of any Housing Needs Assessment. To conduct this analysis, the team will utilize our experience and understanding of a diverse array of data sets and processes to obtain the most comprehensive and up-to-date possible portrait of regional housing supply and demand. One of our first subtasks within the Data Collection phase will be to analyze commute data, housing data and labor market data to determine what additional counties to include in this analysis.

Demographic Analysis

The demographic analysis will provide an overview of existing trends related to the region's population, including both individual and household-level statistics. Specific data points may include but are not limited to:

- Population - past and projected growth rate, age, race/ethnicity, per capita income, income due to transfer payments, poverty rates, net worth, counts of disadvantaged populations (veterans, disabled individuals, etc.), housing units per capita, and educational attainment
- Households - including overall number, median household size, income distributions, household composition; net worth, purchasing patterns, and Esri Community Tapestries segmentation
- Workforce - past and projected employment and earnings growth, jobs-to-housing ratio, employment by specific industry and occupation, commute patterns, migration patterns, and cost-of-living statistics.

Industry and Workforce Analysis

Building off the demographic analysis, an overview of the existing employment, commuting, migration, and workforce characteristics will highlight the need for housing to correspond with employment in certain areas. This assessment will also consider detailed information by industry and occupational classification and provide a jobs-to-housing ratio for the City. This analysis will factor in the spatial component of housing, employment, and transportation to uncover the existing relationship among land uses. In addition, specific areas may respond differently to economic growth cycles and recessions, so the project team will assess how Rifle has trended during recent periods of expansion and recession.

Existing Housing Stock

The project team will compile data estimating the number and type of housing units in each geographic subregion, as well as trends in production of housing. Aggregated information from Multiple Listing Service (MLS) will also be utilized to indicate current metrics such inventory on the market, average and median days on the market, number of closed sales, homes taken off the market, and other useful information.

In the midst of this analysis, it will be particularly important for the City and its partners to furnish the team with any data sets that analyze information at the sub-City and County level, such as the map shown above, as most federal databases default to groupings such as County and Zip code. We will compile information about the number of housing units of various types within the region of analysis. These housing figures will be broken out by type (e.g., Owner-Occupied vs. Rental Housing; Single Family Dwellings vs. Attached Housing vs. Multi-Family Housing; Workforce, Section 8, & LIHTC):

- Home values currently and over time
- Rental costs by unit type and size
- Vacancy rates
- Building permits
- Utility cost burdens
- Housing characteristics (e.g., size, age of unit, tenure, number of rooms)
- Housing density by Census Tract
- Identification of overcrowded and less habitable areas
- Other physical and occupancy characteristics, as appropriate
- Rate of federal mortgage loans and applications
- Geographic dispersion of sales by price point

Core Data Sources

The consulting team relies on reputable and widely sampled data sources. A sample of our data sources (including those to be facilitated by the steering committee) include the following:

- American Community Survey (US Census)
- Bureau of Economic Analysis
- Bureau of Labor Statistics
- Data Tactical Group Labor Market Information
- Esri Business Analyst
- Federal Housing Finance Agency
- Housing & Urban Development (HUD)
- IBIS World Reports
- Local Government: Residential Building & Remodeling Permits
- MLS and Local Realty Websites
- Colorado Department of Labor and Employment (CDLE)

Affordability and Access

The information listed above will feed into the project team's assessment of home affordability at various levels. The project team will analyze rent and mortgage payment costs and estimate affordability levels throughout the region of analysis. The affordability analysis will be multi-faceted accounting for various income levels and groups including the each of the following groups according to Area Median Income (AMI):

- Marginally housed/homeless population
- Very low income (<30% of AMI)
- Low income (40 to 60% of AMI)
- Workforce housing (60% to 80% of AMI)

Our team will also study additional market segments such as seniors, first-time home buyers, young professionals, and high-income groups. To corroborate data on affordability and access, we will also collect data on foreclosure rates, homelessness data, and amount of available subsidized housing according to Section 8, LIHTC and other similar programs. After segmenting the population into these groups, we will determine whether low income and workforce housing populations are adequately served by existing housing supply.

Planned Developments
The project team will collaborate with the steering committee, economic and community developers, local realtors, and developers to identify in-progress and potential housing developments in Tier 1 and 2 Growth areas. This analysis will include all stages of the development life cycle including developments in-progress, for sale and entitled sites, and early-stage development discussions. We will inventory planned residential development and land available for future residential development within the region of analysis, including infill and redevelopment opportunities. This inventory will provide an up-to-date overview of future short-term additions to the supply of regional housing, as well as opportunities for more significant expansions.

Task 4: Engagement Outreach

Though quantitative data are a highly important aspect of this study, it is also important to collect qualitative information from residents and regional leaders. This information will be collected through a series of in-depth interviews with regional leaders, an employer survey, and a community survey. For all aspects of community engagement, public input will be non-attributable to any specific individuals.

In-Depth Interviews
Interviews may be a hybrid mix of in-person, virtual using Zoom, or by telephone. Interviewees will include a broad array of community members including elected officials, city staff, major employers' representative, non-profit leaders, real estate developers/builders, and any others recommended by the steering committee. Our interviews will be limited to those who are available within the timeframe of the study, but our team expects to conduct in the range of five to fifteen interviews with such leaders, whether on-site or remotely.

Employer Survey
Housing availability impacts all facets of Rifle's economy, and the City recognizes that economic growth could be held back by housing supply challenges. In addition to conducting interviews, our team will work directly with prominent businesses and HR directors to ensure optimal participation in an employer housing survey. We will distribute this survey using connections provided by the City, along with any discovered in the interview and background research processes. Consulting staff would be present on days where the employer survey is deployed to facilitate and provide instruction to the designated contact at these businesses. Depending on how intimately involved these private businesses choose to be, there are a variety of options available to the consulting team when fielding the survey. Each have been successfully deployed by our team in different contexts:

- Provided iPads linked directly to the electronic survey in the staff break/lunch area
- Printed paper surveys along with pens clipboards and drop boxes
- Take home paper survey with incentive to return to the HR office

Community Survey
Lastly, our team will conduct a community survey targeted to residents within the City of Rifle. The PC team is skilled in survey development, having facilitated 50+ community surveys on a variety of topics. Our team will recommend a set of topics to include in the survey, which

will include both closed-ended questions and open-ended questions. Surveys should not include exclusively open-ended questions both because such data are difficult to quantify and because they can be daunting to casual survey takers. Closed-ended survey questions will include an array of question types including: single choice, multi-choice, Likert style, and ranked choice, to name a few. The survey would be designed to gauge input of current housing needs, barriers to obtain affordable housing, demographic information, favor in types of homes, and other such inputs. To attain optimal participation, the electronic survey would contain only a handful of questions, requiring fewer than ten minutes to complete.

Expanding reach is one of the most important factors in ensuring a quality responses rate when fielding surveys. Rather than relying solely on the Steering Committee to forward the survey out via its channels, our team seeks to get direct engagement with the community. This is done through a combination of social media ads (namely Facebook, Instagram and LinkedIn), features and ads in local newspaper publications (such as The Citizen Telegram/Post Independent), and radio spots with local radio stations. Lastly, we would canvas the town with flyers advertising the community survey and in public bulletin board locations (such as public buildings, grocery stores, coffee shops, etc.)

Using these multimedia marketing tactics and relationships with steering committee members, our team is confident that a robust sample of at least a few hundred residents can be surveyed through these means. Provided the City is amenable, the team could also propagate the survey via existing communication methods such as utilities bills. When these tactics have been used previously, they can significantly enhance community response rates.

Deliverable: Community Engagement Report

Task 5: Gaps & Barriers Analysis

Filling gaps in housing supply can come with plenty of barriers to overcome, and it is essential Rifle capitalize on available opportunities to meet needs as they arise. To identify these opportunities and facilitate ease of development for necessary housing units, the project team will calculate the amount of land available to the City. This goes hand in hand with identifying redevelopable/reusable and infill opportunities to convert currently underused buildings and property into housing. Multiple things would need to be considered to complete this task:

- Alignment with Rifle's comprehensive plans and goals
- Feasibility of purchasing a home according to current income, home values, and credit requirements for the region, by income level
- Capacity constraints due to resource availability and accessibility
- Feasibility of renting a home, while not sinking to a cost-burdened status by income level
- Costs for new housing development and infill (by housing type and square footage)
- Current regulations and code restrictions as they relate to development

Our team will assess risks unique to the area, building on data collected in Tasks 2-4. Engagement with local experts and entities involved in these subjects will be highly influential at this time. Armed with research on these topics, the team will be able to anticipate potential barriers and the lay groundwork for brainstorming solutions, recommendations, and strategies.

Task 6: Recommendations, Strategies, and Housing Needs Forecast

The prior research will lead to our Comprehensive Draft report, which will summarize all statistics, narrative, and community feedback. Using our understanding of Colorado land-use policies, local conditions, and best practices from other similar communities, our team will form our understanding of the Rifle's largest needs, gaps, and opportunities for improving the quantity, quality and variety of housing stock. The best practices will be informed by the Strong Communities Grant program directly.[2] The analysis will account for both supply and demand forces, unique local conditions and constraints, and the perspectives of all sides of the equation including city leadership, builders/developers, and the general public.

Using information from the previous Tasks, the project team will provide a summary of recommended strategies for increasing housing affordability and choices, including:

- Options for zoning/land-use and other regulations that could spur on more residential development e.g. standards for compact development/growth management via uses by right, lot size requirements, etc.)
- Options for fee waivers, bonuses, and other incentives that could encourage more housing development (e.g. density bonuses, reduced affordable housing development fees, etc.)
- Recommendations on regulations and controls that the City could utilize to ensure appropriate mix of low- and middle-income housing development
- Recommendations on how and where to market Rifle to attract the right type of developers to meet the needs identified during this study

Deliverable: Comprehensive Draft Housing Needs Assessment & Code Update

Task 7: Comprehensive Report & Presentation

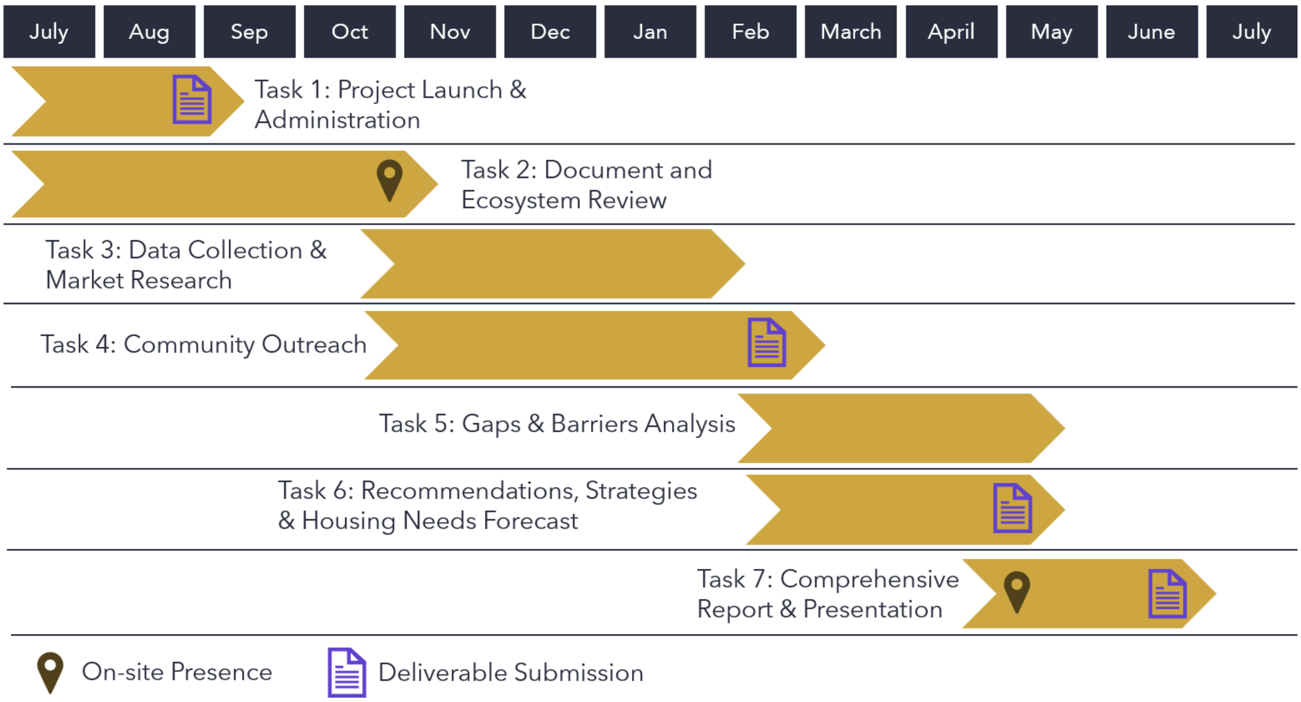
Our team will present a Comprehensive Draft report roughly three weeks prior to finalizing the report, which will serve as the City of Rifle's opportunity to request adjustments and additional considerations to the document. Once these considerations are addressed, the team will move to finalizing the report in a format suitable for public distribution which will include a presentation to City Council and the community.

Deliverable: Final Housing Needs Assessment & Code Update

[2] Colorado Dept. of Local Affairs, Strong Communities Land Use Best Practices, https://dlg.colorado.gov/land-use-best-practices.

3. Project Plan & Schedule

PC estimates this project to be completed by June 30, 2025. We have sufficient time available to manage the City's proposed scope of work, as we only pursue projects that fit within our team's capabilities, interest, and availability of time. The only variable outside of our control is ensuring that City staff are able to execute the contract, and that steering committee members generally participate in the project to ensure smooth execution. Our team generally holds standing bi-weekly progress calls with each client. Critical on-site or public meeting dates are estimated within the following Gannt chart and can be adjusted to fit requirements of the project.



The following schedule outlines key deliverables and expected dates of delivery. PC will be on-site on two or three occasions over the course of the project, at times to be determined during the project. Most project catchup calls would be conducted remotely using Zoom or a comparable technology.

- **Deliverable:** Overall Project Timeline and Basic Assumptions
  - **Estimated Completion Date:** August 29, 2024
- **Deliverable:** Community Profile Report
  - **Estimated Completion Date:** March 16, 2025
- **Deliverable:** Comprehensive Draft Housing Needs Assessment & Code Update
  - **Estimated Completion Date:** May 12, 2025
- **Deliverable:** Final Housing Needs Assessment & Code Update
  - **Estimated Completion Date:** June 30, 2025

4. References

Descriptions for projects associated with these references, along with other relevant past project experience, can be found in Section 7 of this proposal.

Karen Schminke, Woodland Park Planning Director
Project: *Down to Earth: Managing Housing Cost & Availability in Woodland Park 2023- 2040*, Woodland Park, CO (2023)
Phone Number: 719-687-5283
Email: kschminke@city-woodlandpark.org

Jace Hochwalt, City of Montrose Planning Manager
Project: *City of Montrose Housing Needs Assessment*, Montrose, CO (2022-2023)
Phone Number: 970-240-1478
Email: jhochwalt@ci.montrose.co.us

Farhad Daroga, Placemaking Manager, Broken Arrow Community Development
Project: *Hitting the Target: Housing Needs Assessment & Forecast for Broken Arrow, Oklahoma*, City of Broken Arrow, OK (2023-2024)
Phone Number: 918-259-2400 x 5416
Email: fdaroga@brokenarrowok.gov

Dodd Snodgrass, Executive Director Clearwater Economic Development Association (CEDA)
Project: *North Central Idaho Regional Housing Assessment*, Clearwater Economic Development Association (CEDA), ID (2021-2022)
Email: dsnodgrass@clearwater-eda.org
Phone Number: 208-746-0015 ext. 109

Eric Cockley, City of Frankfort Planning and Community Development Director
Project: *Frankfort & Franklin County Housing Market Demand Study*, Frankfort, KY (2022-2023)
Phone Number: 502-352-2100
Email: ecockley@frankfort.ky.gov

5. Fee Proposal

The following budget outlines the fixed-cost for completing the analysis. PC considers this project to be a fixed-price engagement. In other words, cost to the City of Rifle will not vary based on PC's cost of labor or material resources to complete the analysis. PC intends to invoice near the end of each month for the percentage of work completed on each task during that month.

Table 1 indicates the total cost per task along with travel expenses. Table 2 displays the hourly rates and estimated hours for each staff person to be included on the project, excluding various back-office staff (such as graphic designers and editors). The cost per hour for each varies based on the experience level of various project personnel.

Table 1: Tasks and Costs

Task	Cost
1: Project Launch & Administration	$2,300
2: Document & Ecosystem Review	$3,960
3: Data Collection & Market Research	$15,250
4: Community Outreach	$19,490
5: Gaps & Barriers Analysis	$4,370
6: Key Strategies & Recommendations	$8,480
7: Comprehensive Report & Presentation	$6,860
Travel Expenses	$5,380
Grand Total	**$66,090**

Table 2: Billable Rates & Estimated Hours for Project Personnel

Person	Personnel Level	Estimated Hours	Billable Hourly Rate
Brian Points	Project Lead/ Economist	42.0	$170.00
Carson Valley	Analyst/Project Assistant	179.0	$100.00
Dylan Kluss	Analyst/Project Assistant	187.0	$100.00
Maria Byler	Analyst	28.0	$75.00
Jeff Kelly	Senior Analyst	50.0	$157.50
Ryan Hughes	Senior Planner	20.0	$168.00
Natalie Evans	Office Assistance	13.0	$50.00
Abby Nyhus	Office Assistance	36.0	$30.00
Youbesh Dhaubhadel	Junior Analyst	38.0	$50.00

6. Resumes

Brian Points, Points Consulting – Project Lead | Economist

Brian Points is the president of Points Consulting and will serve as the project lead. Over the past 16 years Mr. Points has worked for a series of management consulting firms serving clients across the domains of public and private organizations. His quantitative skills include feasibility studies, revenue/cost forecasting, real estate pro formas, opportunity zone technical assistance, economic/fiscal impact analysis, industry/market studies, econometrics, and target industry analysis. He also excels at qualitative research such as focus group facilitation, survey design and analysis, and in-depth interviews.

In his career Mr. Points has completed 100+ projects across 30+ states, assisting noteworthy organizations such as the JPMorgan Chase Foundation, Purdue University, the Kentucky Cabinet for Economic Development, the Texas Office of the Governor, the Florida Board of Governors, the Aspen Institute, the Alliance for Excellent Education, and the Institute for Corporate Productivity, to name a few.

Selected Related Projects

San Juan County Housing Needs Assessment (ongoing) | San Juan County (UT)

Confederated Tribes of the Grande Ronde (CTGR) Housing Study & Needs Assessment (ongoing) | *CTGR, OR*

City of Montrose Housing Needs Assessment | *City of Montrose (CO)*

Housing Needs Assessment for North Central Idaho | *Clearwater Economic Development District (Lewiston, ID)*

Broken Arrow Housing & Demographic Study | *City of Broken Arrow (OK)*

Woodland Park Housing Needs Assessment | *City of Woodland Park (CO)*

Ketchikan Gateway Borough Housing Needs Assessment | *Ketchikan Gateway Borough (AK)*

Frankfort & Franklin County Housing Market Demand Study | *Franklin County & City of Frankfort (KY)*

Work Experience

President | Points Consulting, Moscow, Idaho (2019- present)

Director of Research | Thomas P. Miller & Associates, Indianapolis, Indiana (2016-2019)

Director of Consulting | Emsi, Moscow, Idaho (2013-2016)

Staff Economist | Chmura Economics & Analytics, Richmond, Virginia (2012-2013)

Education

Masters of Arts in Economics | University of California Santa Barbara (2011)

Bachelor of Science in History | University of Idaho (2005)

Professional Affiliations

Urban Land Institute, Associate Member

Northern Idaho Partnership Council (Innovia Foundation)

Jeff Kelly — Senior Analyst

As an Independent Analyst, Real Estate Analyst, and Consultant for clients such as private real estate investment groups, Jeff Kelly has experience doing market research, deal sourcing, and underwriting of multifamily and adaptive reuse housing assets. He has analyzed operating statements, rent rolls, hospitality financials, prepared Letters of Intent, developed pro formas, assisted with physical and financial due diligence, and formulated business plans for value-add and repositioning projects. Jeff has represented investors on property tours. His work has contributed to an investor group's successful closing on over 400 units over multiple properties. He has contributed research and analysis to projects such as Housing Needs Assessments, Highest and Best Use Studies, Feasibility Studies, and an Economic Impacts Assessment.

Mr. Kelly's insights have helped clients ranging from a Fortune 50 company to small medical laboratories and non-profit organizations. His additional research work has covered international economics, trade policies, and equities analysis.

Selected Related Projects

North Central Idaho Housing Needs Assessment | *Clearwater Economic Development Association (ID)*

El Paso Climate Charter Economic Impact Assessment | *El Paso Chamber of Commerce - 2023*

Housing Needs Market Study | *Chelan & Douglass Counties (WA) 2022*

Housing Needs Assessment | *Greene County (MO) - Ongoing*

Housing Needs Assessment | *Tri-Cities (IL/IA) - Ongoing*

Development Feasibility Study | *Private Client (CO) 2022*

Market Research & Deal Sourcing (Midwest and Southeast) | *Private Multifamily Real Estate Investment Group*

Underwriting & Feasibility for Acquisition Targets | *A Private Multifamily and Adaptive Reuse Real Estate Investment Group*

Due Diligence Team & Business Plan Development | *A Private Multifamily Real Estate Investment Group*

Consumer Packaging Innovation and Research | *Frito-Lay (TX)*

Consumer Packaging Innovation and Research | *Pepsico (TX)*

Cash Flow Analysis | *An Anatomic Pathology Laboratory (IL)*

Work Experience

Independent Analyst and Real Estate Analyst

Acquisitions Team | *A Multifamily Real Estate Investment Group*

Independent Consultant | (2007-present)

Education

MBA (Finance) | *Dominican University*

BA (Music) | *Boston University*

Carson Valley, Points Consulting — Analyst | Project Assistant

Carson Valley joined PC May 2023 and graduated with a Bachelor of Science in Business Economics at the University of Idaho in 2024. He has experience conducting data analysis, along with bringing both quantitative and qualitative skills for economic research.

Education

B.S. Business Economics | University of Idaho (May 2024)

Selected Related Projects

Paddocks HWY 127 Site Tax Impact Analysis | Franklin County & City of Frankfort (KY)
Broken Arrow Housing & Demographic Study | City of Broken Arrow (OK)
Woodland Park Housing Needs Assessment | City of Woodland Park (CO)
Ketchikan Gateway Borough Housing Needs Assessment | Ketchikan Gateway Borough (AK)
Caldwell Innovation Hub Feasibility Study (ongoing) | City of Caldwell (ID)
Willow Creek Industrial Site Feasibility Study (ongoing) | Port of Arlington (OR)
CTUIR Comprehensive Economic Development Strategy | Confederated Tribes of the Umatilla Indian Reservation (OR)

Work Experience

Economic Analyst | Points Consulting, Moscow, ID (May 2024 – Present)

Junior Analyst | Points Consulting, Moscow, ID (May 2023 -May 2024)

Internal Audit Intern | University of Idaho (January 2023 – May 2023)

Dylan Kluss – Analyst | Project Assistant

Dylan recently joined PC as an Economist in May 2024. His B.S. in Applied Economics from the University of Idaho, earned in 2022, has equipped him with a range of quantitative and qualitative skills to carry out research.

Work Experience

Economist | Points Consulting, Moscow, Idaho (May 2024 - present)

Finance Intern - Advanced Input Systems | *Coeur d' Alene, Idaho (May 2023 – August 2023)*

Education

B.S. Business Economics | University of Idaho (2023)

Maria Byler, Points Consulting — Analyst

Maria will serve as an Analyst for this project. She earned her B.A. In Liberal Arts and Culture from New Saint Andrews College in 2019. She joined Points Consulting in October 2022 to assist with a variety of research tasks in the fields of real estate, planning and public administration, economic development, higher education, and workforce development.

Education

B.A. Liberal Arts and Culture | New Saint Andrews College (2019)

Selected Related Projects

Broken Arrow Housing & Demographic Study | City of Broken Arrow (OK)

Woodland Park Housing Needs Assessment | City of Woodland Park (CO)

Ketchikan Gateway Borough Housing Needs Assessment | Ketchikan Gateway Borough (AK)

Port of The Dalles Strategic Business Plan Update | *Port of The Dalles (OR)*

Quincy Outreach & Engagement for Parks Facilities Improvements | *Nexus Planning Services & City of Quincy, WA*

In her time at Lightcast, Maria worked with higher education institutions to produce employment reports on their alumni. Her portfolio includes over 100 schools, from community colleges to large university systems. Duties included data validation, project management, and customer support.

Work Experience

Real Estate & Economic Analyst | Points Consulting, Moscow, Idaho (October 2022 - present)

Product Specialist | Lightcast, Moscow, Idaho (2021 - 2022)

Natalie Evans, Points Consulting – Project Assistant

Natalie assists the analysts and economists of the PC Team with data collection, technical writing, research and organizational tasks.

Work Experience

Process Improvement Specialist | EARN Modern Talent (2022-2024)

Product Specialist | Emsi, Moscow, Idaho (2018- 2020)

Education

B.A. Liberal Arts and Culture | New Saint Andrews College (2018)

Ryan Hughes, Nexus Planning – Senior Planner | AICP

Hailing from in the inland north-west, Ryan's experience includes more than 17 years professional engagements and consultancies in urban planning, community, and economic development. He earned his degree in Urban & Regional Planning from Eastern Washington University, holding a Master's in Economic Development as well. His background includes planning and development work throughout the northwest USA, Africa and the Middle East. Ryan also served as a planner on staff with Jackson County, Oregon from 2006-2007, where he was responsible for land development review and permitting for compliance with local and state regulations. A professionally certified urban and regional planner with the American Institute of Certified Planners (AICP), Ryan has led project work in comprehensive planning, economic development and industry analysis, growth management, public participation, land-use, and local development administration.

Selected Related Projects

Eagle Idaho Economic Development Chapter – Eagle Comprehensive Plan | *City of Eagle (ID)*

Yanbu Economic Plan – Implementation Plan | *Yanbu Industrial City, Kingdom of Saudi Arabia (KSA)*

Statewide Guidance for Accessory Dwelling Units (ADUs) | *Washington State Department of Commerce (WA)*

City of Port Angeles Housing Chapter Comprehensive Plan | *City of Port Angeles (WA)*

Spokane Tribe of Indians Sustainable Community Master Plan – Housing Element | *Spokane Tribe of Indians, Wellpinit (WA)*

Professional Affiliations

American Planning Association, WA-IES, Board Member

American Institute of Certified Planners

Work Experience

Owner/Principal Planner | Nexus Planning Services, Spokane, WA (2020 - present)

Urban Analyst | iMMAP / Urban Analysis Network for Syria | Amman, Jordan (2018-2022)

Senior Planner | Studio Cascade Inc., Spokane, WA (2016 - 2018)

Economic Planning Specialist | Parson Corporation, Yanbu, Kingdom of Saudi Arabia (2013 - 2016)

Staff Planner | Jackson County Development Services, Planning Division, Medford, OR (2006 - 2007)

Education

Master of Science in Economic Development Economics | Eastern University, St. David's, PA (2006)

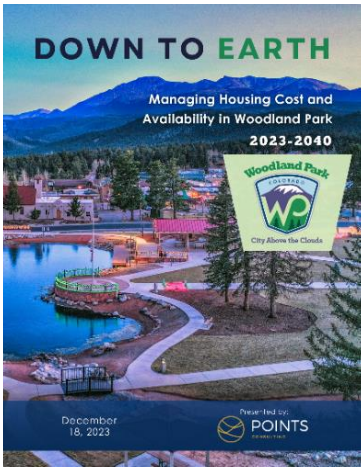
Bachelor of Urban Regional Planning | Eastern Washington University (2003)

Other team members associated with this project include Abby Nyhus (admin support) and Youbesh Dhaubhadel (Junior Analyst). Their resumes can be provided upon request.

7. Project Descriptions

This section contains past relevant project descriptions along with references.

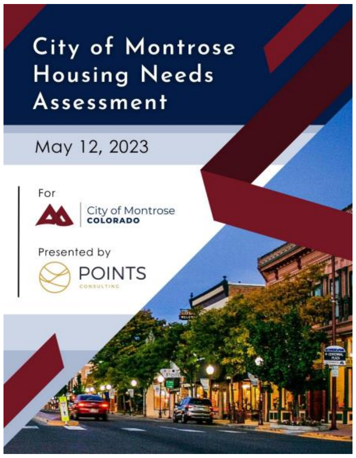
Down to Earth: Managing Housing Cost & Availability in Woodland Park 2023-2040, Woodland Park, CO, (2023)



PC completed a Housing Needs Assessment for Woodland Park (WP), Colorado in December 2023. The project characterized the City's current housing stock, trends in production over the past ten years, and what types of housing are undersupplied that WP could support more of, in light of limitations such as regional land and water supply. Our team found home price escalation is higher in WP than the state of Colorado as a whole, while employment and wage increases are lower (requiring 5x the median family income to purchase a home). Supply constraints (water, available land, and zoning regulations) are putting extra pressure on the housing market, and land availability plus density standards embedded in the zoning code are actually more restrictive than water availability, which has long been known to be a limiting factor on the City's max population capacity. Our 20-year housing forecast allowed for two scenarios based on density preferences, producing a 'status quo' forecast predicting need for an additional 350 housing units, as well as a 'moderate density' forecast predicting another 615. The report culminated in a series of recommendations to the City, ranging from zoning and resource management recommendations to advice concerning WP's epidemic of Short-Term Rentals. Read the full report here.

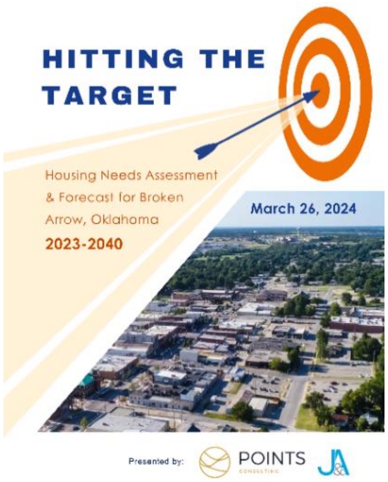
Reference: Karen Schminke
Email: kschminke@city-woodlandpark.org
Phone Number: 719-687-5283

City of Montrose Housing Needs Assessment, Montrose, CO, 2022-2023



PC worked with City of Montrose on an assessment of demographic and economic conditions affecting the housing market. As the nearest airport to Telluride, Colorado, Montrose is well familiar with the challenges of being in proximity to a resort-focused town. PC's efforts centered on identifying critical gaps in housing stock and ways to ensure the production of enough quality housing options for both market-rate and under-addressed subgroups, such as people with disabilities, older adults, and people experiencing homelessness. Our study found that homes in the City are more expensive than the rest of the nation on average, with Montrose households needing to invest over 5x their median annual income to purchase a home. Moreover, Montrose County is projected to grow at a faster rate than Colorado state and the nation in upcoming years, with a projected need for 3,900 additional housing units by 2040. Read the full report here.

Reference: Jace Hochwalt, Planning Manager, *City of Montrose*
Phone Number: 970-240-1478
Email: jhochwalt@ci.montrose.co.us

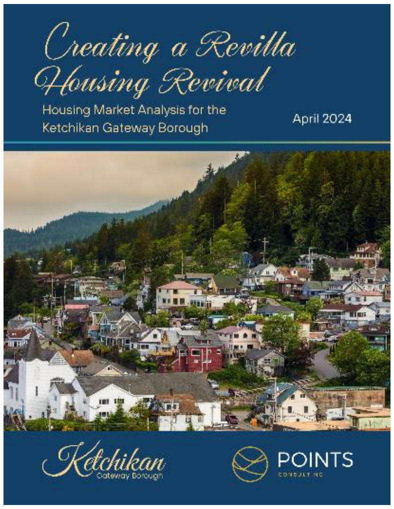


Hitting the Target: Housing Needs Assessment & Forecast for Broken Arrow, Oklahoma, City of Broken Arrow, OK, 2023-2024

Points Consulting completed a comprehensive housing and demographic study for the city of Broken Arrow, Oklahoma, with the aim of assessing the current and future housing needs of the community. By evaluating the existing conditions and analyzing trends in population growth and housing supply over the next 20 years, Points Consulting provided recommendations to enhance and maintain existing neighborhoods, and improve mobility between them. The study will provide valuable insights to the city on the regional housing market and can assist them in preparing for the future as well as enhancing the quality of life of their community.

Client: Farhad Daroga
Email: fdaroga@brokenarrowok.gov
Phone: 918-259-2400 x 5416

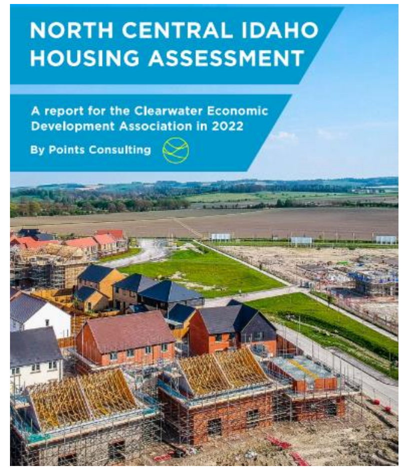
Creating a Revilla Housing Revival: Housing Market Analysis for the Ketchikan Gateway Borough, Ketchikan, AK, 2023-2024



PC recently completed a Housing Market Analysis for the Ketchikan Gateway Borough. Rural and only accessible by plane or boat, Ketchikan, Alaska is a small town with limited external accessibility, many part-time residents, a large seasonal workforce, and heavy flow of tourists. Findings indicated that both housing values (~$315K) and household income (~$83K) exceed the national average, but affordability levels were still more challenging at 3.8 times an average households' income to purchase an average home. PC's analysis provided a housing needs forecast and recommendations to Borough leadership on how to facilitate more attainably priced housing development. These recommend-dations included investment opportunities, policy and zoning changes, and strategies for removing blight and reducing building costs, to name a few.

Reference: Peter Amylon
Email: petera@kgbak.us
Phone: 907-228-6624

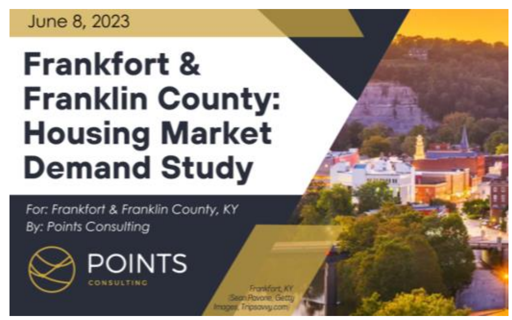
North Central Idaho Regional Housing Assessment, Clearwater Economic Development Association (CEDA), ID, 2021-2022



Points Consulting was retained by CEDA to conduct a Housing Needs Assessment for the five counties in North Central Idaho. PC analyzed the market holistically including state and local housing and demographic trends, rates of in migration and population change over time, type, condition, affordability, and availability of housing (rental and owner occupied), as well as gaps and barriers to entry including zoning and land use regulations and lack of housing stock. PC also conducted in-depth interviews with stakeholders, community drive throughs, and a citizen survey to gather real-time on the ground information for the best possible picture of current housing conditions in each county and their respective cities. Read the full report here.

Reference: Dodd Snodgrass, Executive Director, *CEDA*
Email: dsnodgrass@clearwater-eda.org
Phone Number: 208-746-0015 ext. 109

Frankfort & Franklin County Housing Market Demand Study, Frankfort, KY, 2022-2023



PC worked with the City of Frankfort and Franklin County in Kentucky on a housing market demand study. Sandwiched between the cities of Lexington and Louisville, and home to the majority of bourbon manufacturing in the United States, Frankfort has transformed into a highly tourism-based economy in the past decade. PC's report includes analysis of demographics, industry and workforce, existing housing stock, affordability and access, and future planned developments in its demand assessment, among other key elements. The project was presented in July 2023, building off a community survey and outreach efforts. Read the full report here.

Reference: Eric Cockley, Planning and Community Development Director, *City of Frankfort*
Phone Number: 502-352-2100
Email: ecockley@frankfort.ky.gov

The following budget outlines the fixed-cost for completing the analysis (also written into the propo
In other words, cost to the City of Rifle will not vary based on PC's cost of labor or material resourc
PC intends to invoice near the end of each month for the percentage of work completed on each ta
Table 1 indicates the total cost per task along with travel expenses. The cost per hour for each varie
Table 2 displays the hourly rates and estimated hours for each staff person to be included on the p

Table 1

Task	Cost
1: Project Launch & Administration	$2,300.00
2: Document & Ecosystem Review	$3,960.00
3: Data Collection & Market Research	$15,250.00
4: Community Outreach	$19,490.00
5: Gaps & Barriers Analysis	$4,370.00
6: Key Strategies & Recommendations	$8,480.00
7: Comprehensive Report & Presentation	$6,860.00
Travel Expenses	$5,380.00
Grand Total	$66,090.00

Table 2

Person	Personnel Level	Estimated Hours
Brian Points	Project Lead/ Economist	42
Carson Valley	Analyst/Project Assistant	179
Dylan Kluss	Analyst/Project Assistant	187
Maria Byler	Analyst	28
Jeff Kelly	Senior Analyst	50
Ryan Hughes	Senior Planner	20
Natalie Evans	Office Assistance	13
Abby Nyhus	Office Assistance	36
Youbesh Dhaubhadel	Junior Analyst	38

ɔsal document). PC considers this project to be a fixed-price engagement.
es to complete the analysis.
ısk during that month.
es based on the experience level of various project personnel.
roject, excluding various back-office staff (such as graphic designers and editors).

Billable Hourly Rate
$170.00
$100.00
$100.00
$75.00
$157.50
$168.00
$50.00
$30.00
$50.00

CITY OF RIFLE
PURCHASE REQUEST

1.	Vendor Name NEW: W-9 attached ✔
	Points Consulting LLC

2.	Vendor Address
	120 N Line St. Moscow, ID 83843

3.	For the Purchase of (description)
	Consultant for the Rifle Housing Needs Assessment and Code Update

4.	Amount Requested	Amount Budgeted	Finance Director Verified Funds Avail.
	$66,090		

5.	Dept. Name	General Ledger Acct #
	Planning	100-4191-400-325

6.	Type of Purchase	
	☐	Capital Construction
	☐	Capital Construction – Change Order
	☐	Capital Equipment
	☐	Plant Equipment
	☐	Materials, supplies, non-profession/technical services (includes computer/software maint.)
	✔	Professional Services
	☐	Utilities (includes equipment installation and ongoing contracts)
	☐	Land, easements, ROW

7.	Purchasing Process Required (Rifle Municipal Code sections for guidance)			
	☐	Cooperative Purchasing:	Sec 4-3-90	
	☐	Open Market:	Sec. 4-3-40(c)	
	☐	Comparative Pricing:	Sec. 4-3-40(d)	
	✔	Request for Proposal:	Sec. 4-3-40(e)	(attach bid tab)
	☐	Competitive Sealed Bid:	Sec.4-3-40(f)	(attach bid tab & advertisement)
	☐	Sole Source:	Sec. 4-3-40(a)	(attach memo)

8.	Authorization Required	
	✔	City Manager
	✔	City Council

9.	Signatures		
	Position	Signature	Date
	Department Director		
	City Manager		
	City Council Approval (meeting date)		
10.	Purchase Order # assigned by Finance		

FOR FULL CITY OF RIFLE PURCHASING PROVISIONS CLICK HERE

TABLE 1 - IS A PURCHASE ORDER NECESSARY

Amount of Purchase	*Is Purchase Order Needed*	*Method of Source Selection*
$0.01 - $10,000	No – Dept Head Approval	No special sourcing
$10,000.01 - $25,000	Yes – City Manager Approval	Yes – see table 2 below
$25,000.01 or Greater	Yes – Council Approval	Yes – see table 2 below

TABLE 2 - METHODS OF SOURCE SELECTION

Methods of source selection	*Contract limits*
Competitive sealed bidding	Greater than $50,000.00
**Competitive sealed proposals	Greater than $10,000.00 and less than $50,000.00**.

**Greater than $50,000 allowed for Construction Manager/General Contractor proposals, or similar type proposal.

Small purchases	Less than $10,000.00 - DEPARTMENT HEAD DISCRETION

TABLE 3 - LOCAL VENDOR PREFERENCE

Contract Amount	Primary Preference In City Limits	Secondary Preference In County Out of City
Less than $1,000	10% discount	5% discount
$1,001 to $5,000	8% discount	4% discount
$5,001 to $25,000	6% discount	3% discount
$25,001 to $100,000	5% discount	2% discount
$100,000 to $200,000	4% discount	2.5% discount
$200,001 to $500,000	3% discount	1.5% discount
$500,000 or greater	2% discount	1% discount

Rifle Housing Needs Assessment and Code Update

Request for Proposal

May 6, 2024

CITY OF RIFLE
202 RAILROAD AVENUE
RIFLE, COLORADO 81650

2024

Proposal Due Date: May 28, 23, 2024

Award Date: June 19, 2024

Estimated Completion Date: July 2025

INVITATION FOR PROPOSAL

For

Rifle Housing Needs Assessment and Code Update

Bids must be submitted electronically by uploading documents to BidNet which will be sealed until the due date and time indicated in the solicitation. It is the sole responsibility of the respondent that the response is submitted and received before the due date and time as specified in this document. The City of Rifle is not responsible for delays in transmittal or delays caused by any other occurrence. Please allow sufficient time to complete the response and upload documents.

Bids will be accepted until 4:30 p.m. on May 28, 2024

This is a BEST VALUE solicitation. Qualifications, experience, performance on past projects (good standing), proposed staff and project manager, and availability are critical aspects of our analysis. The review of submittals will look at completeness of proposal, scope of work consistent with RFP, personnel skill and availability, designated project managers, reviewers, commitment to schedule, and cost.

Questions concerning this proposal shall be addressed to Iris Trevisano, Procurement and Grant Reporting Manager at itrevisano@rifleco.org. The final deadline for questions is May 20, 2024.

Reason for Proposal

The City of Rifle seeks a qualified and experienced consultant to partner with the City in development of a Housing Needs Assessment, outreach program model, and implementation of land use/zoning code and policy updates. The project is funded through a Department of Local Affairs grant and has a budget of **$67,500.**

Scope of Work

The City is seeking a qualified consultant that will create an integrated Housing Needs Assessment and support a land use code update that will include:

1. Development of a Housing Needs Assessment. The assessment should include (but is not limited to):
    a. In-depth analysis of existing demographics and housing market to understand current housing conditions and to provide data to inform solutions to the housing challenges within the city.
    b. Forecast of housing needs and issues over the next 5 years
    c. Recommendations on next steps to improve housing availability and mix of units including but not limited to a recommendation on appropriate mix of unit types and rental vs. for-sale
2. Conduct a robust community engagement process to ensure participation by underrepresented constituents and all key stakeholders.
    a. The consultant will be responsible for working with a key stakeholder group in the creation of the plan. This is anticipated to include major employers in the area as well as key stakeholders.
3. Provision of recommendations and support of City Staff for adoption of qualifying affordable housing strategies as required by Strong Communities grant
4. Final Presentation to City Council on the plan.

All work shall be completed in compliance with the Strong Communities Planning Grant program and required grant agreements.

Instructions for Proposal

The proposal shall be submitted in one part. Please limit the proposal to 12 pages (excluding resumes, project descriptions, and any required attachments) of text and/or figures, photos, etc., one sided (or 6 pages two sided). A basic corporate resume of qualifications is sufficient. Please submit the RFP by the deadline through the BidNet Portal.

Proposals shall include:

1) Introduction and Organization Information
    a. Title of this RFP
    b. Name and address of principal organization making the proposal
    c. Name and contact information of the principal(s) of the business: Owner, president, CDOE partners, general partner or sole proprietor

2) Brief Corporate Resume for key staff involved in the project
3) Approach
    a. Provide an overview of consultant proposal, strategies, and techniques, for gathering of data, public outreach, creation of housing needs assessment, and creation of recommendations.
4) Project Plan and Schedule
    a. Suggested timeline, including project milestones as well as public, staff, and stakeholder group engagement
5) References – Please provide a minimum of three references for related projects. Colorado references are preferred.
6) Fee Proposal in the form of detailed spreadsheet with a breakdown of staff names, hours, hourly rate, and fee for each proposed task, subtask, and sub-consultants.

Evaluation Criteria

Qualifying Firms are required to have experience in

- Housing Needs Assessment Development
- Public Outreach & Data Collection

Qualifying Firms will be rated by the sum of the points below ranging from 0-100

- (0-25) Technical Expertise of the Firm
- (0-30) Previous Experience on Project Similar in Scope
- (0-10) Completeness and Accuracy of Proposal
- (0-35) Quality, clarity, creativity and understanding of the scope of work outlined that clearly and specifically illustrates the tasks that will be completed and accomplished

The submissions will be ranked by the City using the criteria above and negotiations will be conducted with the highest ranked firm to adjust scope and fee to add preferences/omissions and remove unwanted aspects of the proposal. Once an agreement is reached on the final scope, schedule and budget, the selection (with adjusted fee and scope) will be sent to City Council for award. The City has the right to reject all proposals. Non-responsive proposals will be rejected.

<u>Local Preference</u>

The City of Rifle shall apply the local preference provision as identified in Section 4-3-210 of the Rifle Municipal Code.

<u>Interviews</u>

The City may elect to conduct interviews of project teams associated with this solicitation.

ADDENDUM#1

Wednesday, May 8, 2024

Rifle Housing Needs Assessment and Code Update RFP

Questions Received:

Q1: The RFP document says that the proposal is due May 28, 2024. Bidnet says the bid closes May 20th. Can you clarify? The RFP document also mentions the Question due date as being May 20th.

A: The bid is due on May 28, 2024, and the final day for questions is May 20^{th}. Bidnet will be updated to reflect this.

Q2: The estimated completion date on pg. 1 of the RFP, July 2025, is the estimated completion date for the entire project, correct?

A: Yes, July 2025, is the estimated completion date for assessment.

ADDENDUM#2

Friday, May 17, 2024

Rifle Housing Needs Assessment and Code Update RFP

Questions Received:

Q3: The RFP states, "Please limit the proposal to 12 pages (excluding resumes, project descriptions, and any required attachments) of text and/or figures, photos, etc." but also lists "Brief Corporate Resume for key staff involved in the project" as the second item required in the proposal.

Do we need to keep the proposal organized as it is laid out in the RFP (with the Resumes directly after the Introduction and Organization Information Section) or can we move them to the end to minimize confusion as to the number of pages that count toward the 12 pg. limit?

A: Yes, you may move Corporate Resume to the end of the proposal.

ADDENDUM#3

Monday, May 20, 2024

Rifle Housing Needs Assessment and Code Update RFP

Questions Received:

Q4: What stakeholders or audiences does the city want the to improve outreach to? What efforts has the city made already in outreach to these identified audiences?

A: The city wants to improve outreach to the Spanish-speaking community. The city has already made efforts to reach the community by providing bilingual communication materials and offering translation services at public meetings.

Q5: In addition to major employers, what other stakeholders does the city prefer to be part of this effort?

A: Garfield County Housing Authority, low-income individuals and families, School district employees and Hospital employees.

Q6: To what extent or detail should the HNA ideally involve or include Land Use Code amendment strategies?

A: It is anticipated that the HNA will provide recommendations for future housing solutions, including Code amendment strategies. The consultant is expected to support staff in adopting these strategies.

Q7: Does the city expect any land use code amendments to be drafted and adopted as part of this scope of work?

A: Yes

Agenda Item #7.g.

Agenda Item Name:
Consider Authorizing the Great Outdoors Colorado Grant Application for Birch Park - Resolution No. 16, Series of 2024

Presenter:
Patrick Waller, Interim City Manager

Item Description:
None

Recommended Action:
Move to approve Resolution No. 16, Series of 2024, to authorize staff to apply for a $1,000,000 grant from the Great Outdoors Colorado Grant Program.

Fiscal Impact:
Parks and Recreation has already received the LWCF grant of $1,250,000. Subsequently, the department is applying for a GOCO grant to match funds. Parks and Recreation will also use Parkland Dedication fees, Conservation Trust Fund monies, and some of the fund balance.

Operational Impact:
None

Prior Board Motions:
None

Background Information:
The park will provide free and equitable access to recreational opportunities for all ages, socioeconomic backgrounds, abilities, and interests within walking distance of several housing developments that currently lack recreational space. This product of extensive outreach and community engagement efforts, the project has strong and diverse support from Rifle residents. The city has undertaken a robust planning and community engagement process to develop a park plan that aligns with the priorities of its diverse population. Consultants developed preliminary site plans, presented at a City Hall community meeting on November 15, 2022. 30+ participants provided various comments and concerns incorporated into the site plan. The City held another public meeting on February 16, 2023, to solicit feedback on the updated site plan. Residents suggested new amenities not discussed by the Consultant Team, such as family-oriented bike trails, additional lighting along the trails, perimeter fencing, a wavy walk at the playground, and a futsal field. These comments proved extremely valuable as they were previously unknown as community desires. Through the Consultant Team and City of Rifle discussions, most suggested amenities were approved and included in the Final Site Plan. An online survey, table tents at local businesses, and flyers distributed to neighboring subdivisions provided further opportunities for community engagement.

A total of 123 online and paper surveys were submitted by residents, further refining the project from preliminary plans. 47% of respondents expressed the importance of family gatherings, City events, and cultural events in Rifle. 33% stated swings were the playground equipment they and their family or friends used most. 31% described their interest in walking, jogging, and hiking trails. 27% detailed their interest in traditional sports and recreation as a high priority for the design of Birch Property Park. Feedback from immediate neighbors to the park highlighted the need to include privacy and noise-dampening measures so that large trees will be planted around the pickleball courts at the site's Northeast corner.

If the LWCF and GOCO grant funding are secured, Phases 1 and 2 of the project will be completed.

Executive Summary:

This resolution will permit staff to apply for a $1,000,000 GOCO grant to help with the design and construction of Birch Park.

Notification Requirements:

None

Prepared By:

Austin Rickstrew, Parks & Recreation Director

Attachments:

1. Resolution No. 16-GoCO Grant Birch Park

CITY OF RIFLE, COLORADO
RESOLUTION NO. 16
SERIES 2024

A RESOLUTION OF THE CITY OF RIFLE, COLORADO SUPPORTING THE GRANT APPLICATION FOR A COMMUNITY IMPACT GRANT FROM THE STATE BOARD OF THE GREAT OUTDOORS COLORADO TRUST FUND AND THE COMPLETION OF THE CITY OF RIFLE BIRCH PARK PROJECT.

WHEREAS, the City of Rifle supports the Great Outdoors Colorado grant application for the City of Rifle Birch Park Project (the "Project") and if the grant is awarded, the City of Rifle supports the completion of the Project; and

WHEREAS, the City of Rifle has requested $1,000,000 from Great Outdoors Colorado to fund construction of the Project.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIFLE THAT:

1. The above recitals are hereby incorporated as findings by the City of Rifle.

2. The City Council of the City of Rifle strongly supports the application for a grant with Great Outdoors Colorado.

3. If the grant is awarded, the City Council of the City of Rifle strongly supports the fulfillment of the Project.

4. If the grant is awarded, the City Council of the City of Rifle hereby authorizes the City Manager, Patrick Waller, to sign the grant agreement with Great Outdoors Colorado.

5. If the grant is awarded, the City Council of the City of Rifle authorizes the expenditure of funds necessary to meet the terms and obligations of the grant agreement, including the necessary local matching funds.

6. This resolution to be in full force and effect from and after its passage and approval

THIS RESOLUTION was read, passed, and adopted by the Rifle City Council at a meeting held this 17th day of July 2024.

ATTEST: CITY OF RIFLE, COLORADO

By ______________________________ By ______________________________
City Clerk Mayor

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #7.h.

Agenda Item Name:
Consider Approval of the 2024 Street Striping Contract

Presenter:
Iris Trevisano, Procurement and Grant Reporting Manager

Item Description:
Consider approval of contract for the 2024 Striping Contract with Stripe A Lot, Inc.

Recommended Action:
Move to approve the 2024 contract for the re-striping of City of Rifle Streets with Stripe A Lot, Inc. in the amount $32,752.19.

Fiscal Impact:
This project was included in the 2024 budget for $40,000

Operational Impact:
N/A

Prior Board Motions:
N/A

Background Information:
This contract addresses and fulfills the annual striping requirement for motorized safety. This work has been completed numerous times over the past successive years

Executive Summary:
We posted the RFP on Bidnet and received two responses. Stripe A Lot and Straight Stripe Painting, Inc. Staff is recommending Stripe A Lot Inc. Stripe A Lot was the lowest bid and has worked with the city over the past several years. They are excellent partners, they provide great value, an excellent finished product and a low impact on the community.

Notification Requirements:
N/A

Prepared By:
Iris Trevisano, Procurement and Grant Reporting Manager

Attachments:
1. RFB Memo 2024 Annual Striping wStripe-A-Lot

2. Request for Bid -Stripe A Lot Inc
3. Request for Bid -Straight Stripe Paintings Inc
4. Purchase Request Stripe A Lot Inc
5. RFB_Street Striping for the City of Rifle 2024 and Addendum

To:	Brian Prunty, Public Works Director
From:	Colton Secary, Operations and Maintenance Supervisor
CC:	Iris Trevisano, Procurement and Grant Manager
Date:	July 11, 2024
Re:	Striping Purchase Order

Our RFB for striping, with all specifications included, was posted. Stripe-A-lot has submitted the low bid. Stripe-A-Lot has been our provider of street striping for many years now. They work with many of the surrounding municipalities, which helps hold mobilization costs down, and they have the right equipment to complete the job in a few days. They have worked with us on the specific paint mixtures used to help offset some of the cost increases due to the increases in oil, fuel, labor and materials. Stripe-A-Lot is also the best prepared vendor due to their previous experience in striping our streets.

I ask for approval for the expenditure of $32,752.19, to Stripe-A-Lot to complete this scope of work. The funds are budgeted under GL 100-4310-400-431.
/s

CITY OF RIFLE
202 RAILROAD AVENUE • P.O. BOX 1908 • RIFLE, CO 81650
WWW.RIFLECO.ORG

STRIPE A LOT INC

P.O. Box 1957
Montrose, CO 81402
Ph. (970)-249-7588
Fax (970)-249-9199

Estimate

Date	Estimate #
7/9/2024	1092

Name / Address
City of Rifle City Shop P.O. Box 1908 Rifle, CO 81650

P.O. No.	Project

Description	Qty	Cost	Total
RFB / ESTIMATE for 2024 City of Rifle Paint Striping (Reflective Beads/Traffic Control included)			
- Paint Stripe Approximately 86,310" Double Yellow/White Edge/Turn Lanes	86,310	0.15	12,946.50
- Paint Stripe Approximately 98,857' Double Yellow/White Edge/Turn Lanes (HIGH-BUILD)	98,857	0.17	16,805.69
Mobilization/Demobilization		3,000.00	3,000.00
1 ADDENDUM			
Please contact Denise or Dave with any questions at 249-7588, Thank You			
Total			$32,752.19

E-mail
stripealotinc@msn.com

ADDENDUM#1

June 28, 2024

06202024 – Street Striping for the City of Rifle 2024

Questions Received:

Q1: It says street Striping would that also include arrows, crosswalks and stop bars etc?

A1: It does not include arrows, crosswalks or stop bars.

Q2: Beads are required on all painted lines.

A2: Beads are required on all striping.

Q3: Can you provide a map of the city streets that are in question for the striping bid?

A3: A map of the city streets will be updated in an additional addendum.

Q4: Are there any restrictions on the hours and days the work can be performed?

A4: There are no restrictions on hours or days worked.

STRIPE A LOT, INC.

References:

City of Montrose: Nik Pridy (970) 240-1443

Montrose County: Sean Tafoya (970) 249-5423

Rio Blanco County: Clint Chappell (970) 878-9590

City of Rifle: Colton Secary (970) 665-6476

**Additional references available upon request*

Stripe A Lot, Inc. Statement of Qualifications

Submitted by: Stripe A Lot, Inc. - P.O. Box 1957, Montrose Co 81402 - 970-249-7588

Name of Project: RFB City of Rifle 2024 Striping Project

Organization:

Stripe A Lot, Inc. is a **woman** and **veteran** owned Colorado Corporation.

Incorporated – JULY 8, 2005

President: Denise C. Allison – stripealotinc@msn.com – cell - 970-275-9102

Vice President: David P. Allison – stripealotinc@msn.com – cell - 970-275-9103

Experience:

1 ATSSA Colorado Certified Traffic Control Technicians & 1 ATSSA Colorado Certified TCS

19 years' Experience - Pavement Marking/Thermo/Removal: Various cities/counties/towns/metro districts throughout the state of Colorado.

No judgements, claims, arbitration proceeding or suits pending or outstanding against our organization or its officers.

Trade References:

Ennis-Flint, Potters Industries, EZ-LINER Industries, EnDISys, MRL

Warranty:

Stripe A Lot, Inc., will guarantee the quality of the paint products and reflective beads on the City of Rifle roads for 1 year from the date the job is completed. Apart from the corners of roads where there are excessive amounts of traffic.

Denise C. Allison

Denise C. Allison, President/Owner

Stripe A Lot, Inc.

Straight Stripe Painting, Inc

1812 W Sunset Blvd #1-525
St George, UT 84770
O: 435-656-0930 F: 435-634-0580

A Certified DBE Company: UT, AZ, CA, ID, MT, NV, WY

Contractor: **City of Rifle**
Address: **202 Railroad Ave**
Rifle, CO 86150
Phone: **Iris Trevisano**
Fax / Email: itrevisano@rifleco.org

Estimate # 30127

Date Submitted: 7/9/2024

CO Contractors Lic #: 20101637509

Project Number:
Project Name: Street Striping for the City of Rifle 2024
Project Location: Various
DBW: N/A

Estimate By:
Ryan G Cheever
Cell: 435-862-9011
cheever@straightstripe.com

Item #	Item Description	Quantity	U of M	Unit Price	Total
	Pavement Marking Paint - Waterborne				
1	Yellow / White Hi Build Type III (98,857 feet)				
1	Yellow / White Type II (86,310 feet)				
1	Mobilization / Traffic Control				
1	City of Rifle 2024	1	Lump Sum	$ 37,775.00	$ 37,775.00

Specifications:
SSP will use blowers on paint truck to move light debris.
SSP will place cones on wet paint to keep traffic from tracking paint
This bid is to re-stripe existing pavement marking paint on the road

Exclusions:
Bid does not include sweeping of roads prior to paint application
Does not include surveying or layout of new pavement marking paint

Total $ 37,775.00

This estimate is valid for a period of 90 days from the date of APRIL 15, 2023. Any invoice submitted by our company shall be due 30 days after the date of such invoice. Any invoice not paid within the 30 day period will accrue interest at a rate of 21% per annum until paid in full. Furthermore, in the event collection activities become necessary, our company shall be entitled to recover all of its costs incurred in the collection of the amounts due and owing under this estimate, including but not limited to attorneys' fees and court costs.

Straight Stripe Painting, Inc.
1812 W Sunset Blvd # 1-525
St George, UT 84770
O: 435-656-0930
F: 435-634-0580

Organization Information

Straight Stripe Painting, Inc. has been in business for 20 years doing business the entire time using its present name Straight Stripe Painting, Inc. Our organization was formed JULY 7th 2004.

Our Organizational Chart and partners of the business is as follows:

President: Karen J Cheever
Vice President: Ryan G Cheever
Secretary: Ryan G Cheever

Straight Stripe Painting, Inc. is legally qualified to do business for the trade of Highway Road Striping / Pavement Markings in the the following States:

STATE	License #	STATE	License #
Utah	6185058-5501	Montana	206343
Colorado	20101637509	Nevada	0071191
Arizona	ROC249005	New Mexico	386318
California	1010722	Washington	603-491-065
Idaho	17262-B-4	Wyoming	03093

Straight Stripe Painting, Inc. is a corporation incorporated in the state of UTAH.

Subcontractor Information

Straight Stripe Painting, Inc. is self sufficent and will NOT need or use any subcontractors to perform the required work to complete the work desired by the City of Rifle.

a) References: <u>References that are Similar Projects</u>

Steamboat Springs:

We have had the opportunity to re-stripe the city roads in Steamboat Springs for the past ten years 2014-2024. We specialize on speed, effiecincy and quality. This allows us to minimize construction impact on cumuters and tourists while providing a quality product to our client.

Owner:	City of Steamboat Springs 850 Critter Court Steamboat Springs, CO 80487 970-871-8204
Project Name:	Yearly Pavement Markings
Project Description:	Re-Stripe existing roads, Paint new lines on chipped roads
Position:	General Contractor – preformed all work on contract
Contract Amount:	$45,000.00 to $75,000
Construction Manager:	David Van Winkle 970-879-1807
Litigation:	N/A
Liquidated Damages:	N/A
Debartments:	N/A
Violations:	N/A

Garfield County, CO:

SSP found that because our operation is quick due to large paint trucks we minimize impact on local trucking business's, ranchers and farmers. We stripe steep mountain roads to ski resorts and busy city roads full of tourists. Communication with the field supervisor is key to ensure a successful project.

Owner:	Garfield County 810 Pitkin Ave Glenwood Springs, CO 81601 970-945-1377
Project Name:	2020, 2021, 2022, 2023, 2024 Pavement Markings
Project Description:	Re-Stripe existing roads, Paint new lines on chipped roads
Position:	General Contractor – preformed all work on contract
Contract Amount:	$100,000 to $125,000.00
Construction Manager:	Dale Stephens 970-309-2384
Litigation:	N/A
Liquidated Damages:	N/A
Debartments:	N/A
Violations:	N/A

Routt County, CO:

SSP first striped Routt County in 2011. We have had the opportunity to stripe the county for eight Years. The diversity of Routt County goes from steep mountain roads and ski resort areas, to busy city streets. We have a great understanding of how to tackle this project quickly, efficiently while maintaining quality and safety.

Owner:	**Routt County** **136 6th Street** **Steamboat Springs, CO 80487** **970-870-5320**
Project Name:	**2011, 2014, 2016, 2018, 2019, 2020, 2021, 2022, 2024 Pavement Marking Road Paint**
Project Description:	**Re-Stripe existing roads, Paint new lines on new roads**
Position:	**General Contractor – preformed all work on contract**
Contract Amount:	**$180,000 to $250,000**
Construction Manager:	**Tony Brown Office: 970-870-5344**
Litigation:	**N/A**
Liquidated Damages:	**N/A**
Debartments:	**N/A**
Violations:	**N/A**

Jefferson County, CO:

SSP had the opportunity to re-stripe the roads in Jefferson County, CO for seven years. Our background and seasoned employees coupled with Industry knowledge allowed SSP to execute this contract. We understand dealing with both rural and urban traffic while getting the job done and minimizing the construction experience for both parties

Owner:	**Jefferson County** **21401 Golden Gate Canyon Road** **Golden, CO 80403** **303-271-5233**
Project Name:	**2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 Pavement Marking Road Paint**
Project Description:	**Re-Stripe existing roads, Paint new lines on new roads**
Position:	**General Contractor – preformed all work on contract**
Contract Amount:	**$300,000 to $600,000**
Construction Manager:	**Josette Mares Office: 303-271-5285**
Litigation:	**N/A**
Liquidated Damages:	**N/A**
Debartments:	**N/A**
Violations:	**N/A**

CITY OF RIFLE
PURCHASE REQUEST

1.	**Vendor Name** **NEW: W-9 attached** ☐
	Stripe A Lot, Inc

2.	**Vendor Address**
	P.O. BOX 1957, Montrose, CO 81402

3.	**For the Purchase of (description)**
	2024 Street Striping

4.	**Amount Requested**	**Amount Budgeted**	**Finance Director Verified Funds Avail.**
	$32,752.19	$40,000	

5.	**Dept. Name**	**General Ledger Acct #**
	O&M	100-4310-400-431

6.		**Type of Purchase**
	☐	Capital Construction
	☐	Capital Construction – Change Order
	☐	Capital Equipment
	☐	Plant Equipment
	☐	Materials, supplies, non-profession/technical services (includes computer/software maint.)
	☐	Professional Services
	☐	Utilities (includes equipment installation and ongoing contracts)
	☐	Land, easements, ROW

7.		**Purchasing Process Required (Rifle Municipal Code sections for guidance)**		
	☐	Cooperative Purchasing:	Sec 4-3-90	
	☐	Open Market:	Sec. 4-3-40(c)	
	☐	Comparative Pricing:	Sec. 4-3-40(d)	
	☐	Request for Proposal:	Sec. 4-3-40(e)	(attach bid tab)
	✔	Competitive Sealed Bid:	Sec.4-3-40(f)	(attach bid tab & advertisement)
	☐	Sole Source:	Sec. 4-3-40(a)	(attach memo)

8.		**Authorization Required**
	✔	City Manager
	✔	City Council

9.	**Signatures**		
	Position	**Signature**	**Date**
	Department Director		
	City Manager		
	City Council Approval (meeting date)		
10.	**Purchase Order # assigned by Finance**		

FOR FULL CITY OF RIFLE PURCHASING PROVISIONS CLICK HERE

TABLE 1 - IS A PURCHASE ORDER NECESSARY

Amount of Purchase	*Is Purchase Order Needed*	*Method of Source Selection*
$0.01 - $10,000	No – Dept Head Approval	No special sourcing
$10,000.01 - $25,000	Yes – City Manager Approval	Yes – see table 2 below
$25,000.01 or Greater	Yes – Council Approval	Yes – see table 2 below

TABLE 2 - METHODS OF SOURCE SELECTION

Methods of source selection	*Contract limits*
Competitive sealed bidding	Greater than $50,000.00
**Competitive sealed proposals	Greater than $10,000.00 and less than $50,000.00**.

**Greater than $50,000 allowed for Construction Manager/General Contractor proposals, or similar type proposal.

Small purchases	Less than $10,000.00 - DEPARTMENT HEAD DISCRETION

TABLE 3 - LOCAL VENDOR PREFERENCE

Contract Amount	Primary Preference In City Limits	Secondary Preference In County Out of City
Less than $1,000	10% discount	5% discount
$1,001 to $5,000	8% discount	4% discount
$5,001 to $25,000	6% discount	3% discount
$25,001 to $100,000	5% discount	2% discount
$100,000 to $200,000	4% discount	2.5% discount
$200,001 to $500,000	3% discount	1.5% discount
$500,000 or greater	2% discount	1% discount

Street Striping for the City of Rifle 2024

Request for Bid

June 20, 2024

Operations and Maintenance

City of Rifle

202 Railroad Avenue

Rifle, Colorado 86150

2024

Proposal Due Date: July 10, 2024

Question Deadline: July 2, 2024 12 pm

1. Request for Bids

The City Of Rifle is requesting bids for the 2024 furnishing and installation of street striping, which will consist of approximately 98,857 feet of yellow/white waterborne TT-P-1952E type III (HI-Build) paint, and 86,310 feet of yellow/white waterborne TT-P-1952E type II paint.

Type III (Hi-Build) paint is to be applied on Airport Road, roundabouts, Colorado River Bridge and Railroad Avenue. Type II Paint will be used on other city streets that require striping. Sections of road not to be striped include Highway 6, Railroad Avenue between 4th and 9th streets, 16th street from Whiteriver to Birch, 7th Street from Aspen to city limit, and Airport Road from the roundabouts on the west end, to Enterprise Court on the east end. Glass beads will be applied per paint manufacture's recommendations.

Bids should be submitted as a lump sum.

2. Questions

Potential bidders may direct questions to Iris Trevisano at itrevisano@rifleco.org Question deadline to Monday. July 1, 2024 at 12 p.m.

3. Delivery of Bid

Bids must be submitted electronically by uploading documents to BidNet which will be sealed until the due date and time indicated in the solicitation. It is the sole responsibility of the respondent that the response is submitted and received before the due date and time as specified in this document. The City of Rifle is not responsible for delays in transmittal or delays caused by any other occurrence. Please allow sufficient time to complete the response and upload documents.

There will not be a pre-bid meeting for this solicitation.

4. Evaluation

Bid acceptance and bid evaluation. Bids shall be unconditionally accepted without alteration or correction, except as authorized in this Code. Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable, such as discounts, transportation costs and total or life cycle costs. The invitation for bids shall set forth the evaluation criteria to be used. In addition to the evaluation criteria set forth in the invitation to bid, the following criteria may be considered, in addition to price:

(1) The ability, capacity and skill of the bidder to perform the contract or provide the service or construction required;

(2) Whether the bidder can perform the contract or provide the service or construction promptly or within the time specified, without delay or interference;

(3) The character, integrity, reputation, judgment, experience and efficiency of the bidder;

(4) The quality of performance of previous contracts or services;

(5) The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;

(6) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service or construction;

(7) The quality, availability and adaptability of the supplies, services or construction to the particular use required; and

(8) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract;

(9) The local preferences set forth herein.

5. Local Preference Code

The following local preferences shall be considered in source selection for all City contracts:

Notwithstanding other provisions of this Article, in the awarding of contracts for goods or services, the City Council and Procurement Officer shall provide the following primary and secondary percentage preferences for local goods and services provided by local vendors when quality, delivery time and services are judged by the Procurement Officer to be essentially equal:

Contract>Amount	Primary Preference City of Rifle Goods/Vendors	Secondary Preference Garfield County Goods/Vendors
Less than $1,000	10% discount	5% discount
$1,001 to $5,000	8% discount	4% discount
$5,001 to $25,000	6% discount	3% discount
$25,001 to $100,000	5% discount	2.5% discount
$100,000 to $200,000	4% discount	2% discount
$200,001 to $500,000	3% discount	1.5% discount
$500,000 or greater	2% discount	1% discount

(c) For all competitive bonded bid purchases in excess of one hundred thousand dollars ($100,000.00), the City shall provide these local preference provisions within the "Instructions to Bidders" documents.

(d)Exception: Local preference shall not apply to contracts required by applicable state or federal laws or regulations to be awarded to the "lowest responsible bidder" or to any contracts that are statutorily or otherwise precluded from the use of local vendor preference. No local preference shall apply where grant funds are used which expressly prohibit the use of such local preference.

(e) The Procurement Officer may establish an administrative process to pre-qualify local vendors.

(Ord. 7 , § 2, 2022)

6. Award and Purchases

The City reserves the right to reject any or all bids, to waive any informalities or technical defects in bids, and unless otherwise specified by the City or by the bidder, to accept any items or group of items in the bid, as may be in the best interest of the City. No verbal explanations, clarifications, additions or instructions will be binding to either the City or the bidders, except those confirmed in writing. A signed purchase order/bid furnished to the successful bidder results in a binding bid without further action by either party

ADDENDUM#1

June 28, 2024

06202024 – Street Striping for the City of Rifle 2024

Questions Received:

Q1: It says street Striping would that also include arrows, crosswalks and stop bars etc?

A1: It does not include arrows, crosswalks or stop bars.

Q2: Beads are required on all painted lines.

A2: Beads are required on all striping.

Q3: Can you provide a map of the city streets that are in question for the striping bid?

A3: A map of the city streets will be updated in an additional addendum.

Q4: Are there any restrictions on the hours and days the work can be performed?

A4: There are no restrictions on hours or days worked.

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #8.a.

Agenda Item Name:
Report to City Manager

Presenter:
Patrick Waller, Interim City Manager

Item Description:
Staff report on notable tasks completed within the individual departments.

Recommended Action:
No action necessary

Fiscal Impact:
None

Operational Impact:
None

Prior Board Motions:
None

Background Information:
None

Executive Summary:
Work Report to City Manager
07/12/2024

Notification Requirements:
None

Prepared By:
Alexis Ramirez, City Clerk

Attachments:
1. 07.12.2024 Report to City Manager
2. PD Report to City Manager 07-12-24
3. Building Permit Report - June 2024

WORK REPORT TO CITY MANAGER

07.12.2024

PIO

- Continuing updates on website and social media on local issues and citizen concerns.
- Press releases on holiday closures and July 3rd Celebration.
- Working on educational campaign regarding sidewalk safety. Sharon Taylor, a local senior, brought to our attention the difficulties she has navigating sidewalks on her mobility device. She was nice enough to let Alan Lambert and I follow her and take pictures. We posted them to give a good visual of her perspective of something as simple as toy on the sidewalk. We are getting very good citizen feedback. Next up-weeds!
- Kim Burner and I met with the Climate Action Plan group to discuss messaging for the project over the next year.
- Attended a roundtable discussion with Garfield PIO group and some local business owners concerned about water safety in light of too many recent drownings. There is going to be an organized educational push possibly aimed at kids to establish good habits at a young age.

COURT

- Handled 19 adult cases on June 19 court day.
- Handled 83 adult cases and 15 juvenile cases on July 3 court day and held one bench trial.
- Held 12 telephone hearings with inmates in custody.
- We completed the process of interviewing candidates for the associate judge position. We have selected Monica Groom who is currently the associate judge for Glenwood Springs and is in private practice.

PUBLIC WORKS

- Veteran's Memorial, Phase I Beautification: construction plans in progress: 30% (no change)
- CAD renderings and development of specifications of the City of Rifle Specifications Manual, in progress 15% on drawings; 95% on specifications (no change)
- Grand Mesa Water Treatment Plant Demolition: appraisal (no change).
- GIS: ongoing work with Utilities to map lead water service (currently on-hold waiting for consultant data); addressing of Fritzlan Subdivision & 14th Street Market Place Subdivision; mapping of Pioneer Mesa II infrastructure. Reworking of utility information for Railroad Ave – 5th to 9th Streets.
- Asset Management with Limble: adding assets to database, specifically Public Works and City Hall.

Fleet

- Normal fleet maintenance operations.
- Preparing vehicles for Spring Auction: completed mechanical and appearance preparation; photo presentation for advertisement in progress.
- Street Sweeper maintenance: brush replacement, pickup vacuum system bearing replacement – 100% complete
- Routine maintenance and minor repair of the Hitachi 225 Excavator
- Repaired damage to Parks' John Deere mini-excavator

Operations & Maintenance

- Drainage correction at E. 12th & Dogwood Ave (east connection): 100% complete
- Alley work at 216 E. 21st Street to correct drainage problems: ribbon curb (complete), grading for valley pan and forming the same; ribbon curb was cast
- Assisted Utilities utilizing heavy equipment to re-establish raw water flows through the river inlet structures. (complete)
- Acquisition of Infra-red patch machine – proposal accepted & to be presented to City Council for expenditure.

Memo – Patrick Waller

July 9, 2024

- Managing the effects and actively participating in the reduction of impact of the landslide on the Petree property west of Stillwell Ave. Slide area is currently inactive; efforts now constrained to managing subsurface water in storm drainage system. Recovered roadway from exploratory digging.
- Worked to restore traffic signal function at Centennial Parkway and Railroad Ave. during the week of July 1st.

Two-week work forecast

- Continued work to pave alley at 216 E. 21st Street (Jeff Wadley project)
- Prepare plan for providing power and enhanced communications (includes transformer, meter, and fiber optics) to the immediate proximity of the Traffic Control Cabinet at Centennial Parkway and Railroad Ave.
- Development of project costs to repair sidewalk deficiencies on East Ave from 5th to 9th and Arabian Ave – 1300 through 1400 blocks.

WORK REPORT TO CITY MANAGER
(07-12-2024)

POLICE

- RPD officers issued a total of 153 citations in June. Of those citations, officers initiated 219 traffic contacts yielding 98 traffic citations.
- Officers responded to 1305 calls for service in June, yielding 65 cases requiring follow-up and additional investigation.
- Officers made 44 arrests in June.

Comparison					
Activity	**Jun- '24**	**May - '24**	**Diff.**	**Jun - '23**	**Diff.**
Cases	65	69	-4	52	13
Incidents	1305	1384	-79	1390	-85
Tickets	153	147	6	200	-47
Traffic Stops	219	247	-28	197	22
Traffic Violations	98	120	-22	118	-20
Arrests	44	53	-9	28	16

Records handled 84 records requests in May.

Where do our records go? Who is requesting records?

RECORDS	
Requestor	**Count**
DA's Office	23
City Prosecutor	0
Citizen	11
Other LE Agency	3
DHS	5
CBI	3
Insurance	9
Total	**54**

This is a snapshot looking at what type of traffic citations were issued in June by RPD Officers

Charged Traffic Offenses	Count
Careless driving	7
Compulsory Insurance (Owner operated/permitted use without)	1
Displayed expired number plates	10
Driver's Vision Obstructed Through Glass	1
DRIVING AFTER REVOCATION PROHIBITED (HTO (TRAF)	4
Driving on Roadways Laned for Traffic (Unsafe lane change, weaving)	1
Driving under restraint	3
Driving Under Restraint- Outstanding Judgement	1
Drove vehicle while license under restraint (suspended/revoked/denied)	3

Drove vehicle while under the influence of alcohol or drugs	5
Drove Vehicle without valid drivers license	1
Drove vehicle without valid drivers license (Resident more than 30 days)	4
Duty to report accidents - failed to notify police	1
Entering Through Highway - Stop Intersection (failed to stop/yield)	1
Failed to display lamps when required	1
Failed to display valid registration	1
Failed to obtain registration within 60 days of purchase of vehicle	2
Failed to Present Evidence of Insurance upon Request	7
Failed to provide proof of insurance	6
Following Too Closely	2
Limitations on Backing (unsafe backing public or private property)	1
Missing/defective stop light or turn signal	1
Operator's license required	10
Reckless driving	1
Regulation of Vehicles (speed, parking, driving off established roads, etc)	1
Speeding	13
Spilled load on Highway	1
Unattended motor vehicle	1
Vehicle Entering Roadway	1
Vehicle had no number plates attached	2
Violated restrictions on temporary instruction permit	1
Windows Unobstructed - certain materials prohibited (windows obstructed, dark tinted, other requirements)	3
Grand Total	**98**

Arrests, Offenses	Count
Burglary/Breaking & Entering	1
Cruelty to Animals	1
Destruction/Damage/Vandalism of Property	4
Driving after Revocation	1
Driving Under Restraint	1
Driving Under the Influence	5
Drug/Narcotic Violations	3
Family Offenses/Nonviolent	1
Harassment	2
Intimidation	2
Kidnaping/Abduction	1
Rabies Control	1
Simple Assault	2
Trespass of Real Property	7
Violation of Court Order	4
Warrant	8
Grand Total	**44**

These are the types of arrests that were made in June.

Whiteriver calls for service, citations and warnings.

With new lights and new traffic patterns due to detours around town, we have received complaints about excessive traffic on Whiteriver Avenue. We thought it would be beneficial to provide a list of the type of work the police department has been doing on calls and traffic stops specific to Whiteriver Avenue in May and June. Note: if a vehicle was pulled over in an area off of Whiteriver Avenue, it is possible that it would not show up in this list.

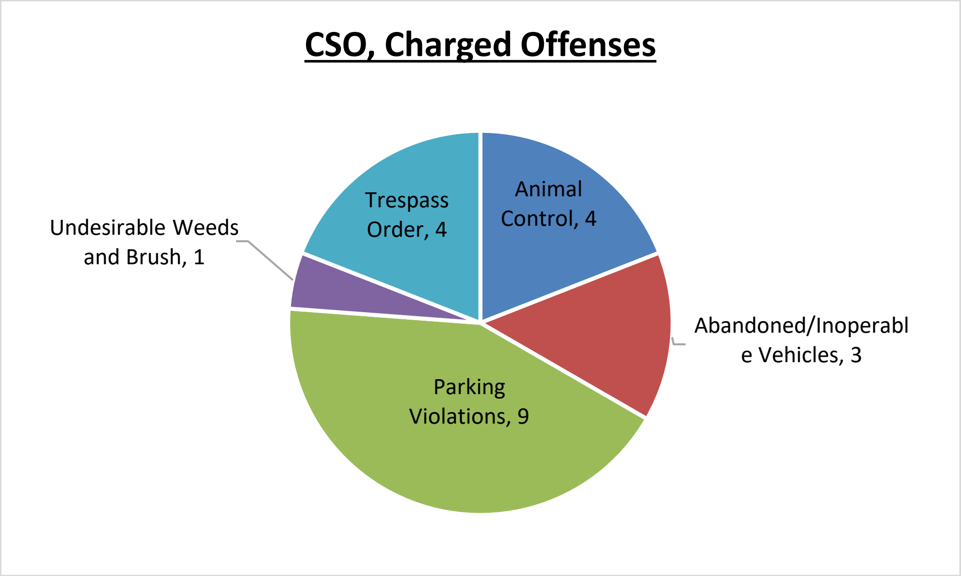
Date	Type	Dispo	Notes
5/6/2024	Hazards	Call Serviced	
5/7/2024	Parking Prob/Comp.	No Action	
5/8/2024	Information	Call Serviced	
5/8/2024	Directed Patrol	Call Serviced	
5/9/2024	Parking Prob/Comp.	PA Issued	Inoperable Veh: 300 block WR, parked vehicle w/ expired plates
5/9/2024	Suspicious Event	UTL	
5/12/2024	Traffic	PA Issued	Registration: EB on E 3rd, stopped at WR intersection when not required
5/12/2024	Traffic	PA Issued	Comp. Insurance: on WR near E 18th, no plates on vehicle
5/15/2024	Traffic Complaint	Aired	
5/15/2024	Traffic	Call Serviced	
5/16/2024	Animal-Pet	Call Serviced	
5/17/2024	Traffic	Warning	
5/19/2024	Traffic	Summons	Careless Driving: SB from STHY 13 @ 24th St, improper turn onto WR
5/20/2024	Traffic	Arrest	
5/21/2024	Motorist Assist	Assist	
5/23/2024	Traffic	Warning	
5/24/2024	Traffic	Summons	NB from Riverbridge, ran red light at intersection of WR
5/26/2024	Traffic	PA Issued	Ran red light at intersection WR & USHY 6
5/26/2024	Traffic	Summons	Registration: NB at WR and STHY 13
5/26/2024	Traffic	Warning	
5/26/2024	Traffic	Warning	
5/30/2024	Hazards	UTL	
6/1/2024	Suspicious Event	Warning	
6/1/2024	Traffic	Summons	Registration: EB on E 16th with expired registration
6/3/2024	Traffic	Warning	
6/5/2024	Traffic Complaint	Aired	
6/7/2024	Traffic	Summons	Registration: NB on STHY 13 near WR
6/8/2024	Traffic	Summons	Comp. Insurance, License Required: SB on WR
6/9/2024	Traffic	Summons	DUI
6/9/2024	Traffic	Warning	
6/9/2024	Traffic	Warning	Tint
6/10/2024	Directed Patrol	Call Serviced	
6/11/2024	Traffic	Warning	
6/13/2024	AbanVeh	Towed	
6/14/2024	Traffic	Call Serviced	
6/14/2024	Motorist Assist	No Dispo	

6/15/2024	Traffic	Summons	Driving under Restraint, Failed to Maintain Lane
6/15/2024	Traffic	Warning	
6/15/2024	Traffic	Summons	Driving under Restraint
6/19/2024	Traffic	Warning	
6/20/2024	Traffic	Warning	
6/21/2024	Traffic	Warning	
6/21/2024	Hazards	Call Serviced	
6/23/2024	Traffic	PA Issued	Speeding: WB on USHY 6 approaching WR
6/23/2024	Traffic	PA Issued	Speeding
6/23/2024	Traffic	Warning	
6/25/2024	Traffic	Warning	
6/25/2024	Traffic	Warning	
6/25/2024	Traffic	Warning	
6/26/2024	Directed Patrol	Call Serviced	
6/28/2024	Traffic	PA Issued	Speeding: WB on USHY 6 approaching WR
6/28/2024	Traffic	PA Issued	Speeding: WB on USHY 6 approaching WR
6/28/2024	Traffic	PA Issued	Speeding: WB on USHY 6 approaching WR
6/28/2024	Traffic	Warning	
6/30/2024	Traffic	Arrest	DUI
6/30/2024	Traffic	Summons	Registration: WB on E 9th with expired registration

Code Compliance

Code Compliance continues to work hard to provide great services to the City of Rifle. These are code compliance statistics for June.

- CSOs issued 21 Citations in June.
- CSOs responded to 100 calls for service in June.



<u>These are the types of charges handled by our CSOs</u>

CSO, Charged Offenses	Count
Animals Running At Large (failed to physically restrain)	1
Care and Treatment (Cruelty to animals)	1
Disturbance (allow animal to disturb)	1
Inoperable Vehicles Prohibited (leave on any public property...1st violation w/in 12 months)	1
Inoperable Vehicles Prohibited (permit to remain on property over 30 days...1st violation w/in 12 months)	1
Parking at Curb or Edge of Roadway (2-way road - wrong side or within 12 inches)	2
Parking in excess of 72 hrs (vehicle, unattached trailer, recreational vehicle)	5
Prohibitions (Undesirable Weeds and Brush)	1
Recreational vehicle on private property for more than 45 days prohibited	1
Removal of Animal Excrement; damage to property (fail to promptly remove; properly dispose of)	1
Stopping, Standing, or Parking Prohibited - On Sidewalk	1
Stopping, Standing, or Parking Prohibited (within 30ft of stop sign, yield sign, or traffic control signal)	1
Trespass Order	4
Grand Total	**21**

<u>SPEAR (Special Problem Enforcement And Response) Update for June</u>

The SPEAR team continues to work hard in Rifle and Garfield County.

SPEAR

Activity	Count
Incidents	66
New Cases	15
Arrests	6

Seized Property	Count
Seized Firearms	1
Fentanyl Pills	92
Fentanyl Powder	0
Methamphetamine	150.4 g
Cocaine	0
Heroin	0
Misc. Pills	few

CITY OF RIFLE BUILDING PERMIT REPORT

June 2024

Summary (see note 1)	Total No. of Permits	Total Units *=New SFD & New MFD	*New SFD Units (is not part of total permit amount)	*New MFD Units (is not part of total permit amount)	New Commercial	Other	Valuation	Use Tax Collected	Building Permit Fees	Plan Review Fees	Offsite Street Impact Fees	Parkland Dedication Fees	Waste Water System Improvement Fees	Water System Improvement Fees
June	33	9	9	0	1	23	$ 2,068,325.54	$ 43,951.09	$ 10,838.95	$ 5,369.25	$ 14,895.92	$ 3,770.72	$ 59,239.09	$ 60,139.63
Year to Date	175	14	13	1	3	158	$ 9,555,318.56	$ 187,196.20	$ 60,046.52	$ 28,625.44	$ 48,694.01	$ 15,120.89	$ 179,845.92	$ 185,348.64
Jun-23	16	1	1	0	1	14	$ 3,788,437.96	$ 80,504.23	$ 16,501.87	$ 9,860.83	$ 66,615.81	$ 3,731.97	$ 83,060.90	$ 84,323.66
Year to Date-23	131	16	16	0	4	111	$ 16,638,434.51	$ 280,880.48	$ 90,886.90	$ 46,482.93	$ 104,495.88	$ 34,636.55	$ 210,733.82	$ 239,279.42
End of Year 2023	274	19	19	0	5	251	$ 19,979,194.57	$ 355,580.60	$ 120,262.91	$ 54,934.01	$ 139,525.81	$ 46,507.72	$ 262,500.19	$ 302,522.17

Permit No	Parcel No	Date Paid	Address	Applicant	Zone	Permit Type	Valuation	Use Tax	Building Permit Fees	Plan Review Fees	Offsite Street Impact Fees	Parkland Dedication Fees	Waste Water System Imrpovement Fees	Water System Improvement Fees	Certificate of Occupancy Issued Date
001190	217721120008	6/10/2024	523 Last Chance Dr	BEA, Inc	CS	Residential New	$ 306,618.00	$ 6,515.63	$ 2,150.81	$ 1,398.03	$ 6,402.28		$ 6,181.56	$ 6,275.53	
001467	217708401020	6/17/2024	575 Prefontaine Ave	Renewal by Anderson	Low Den	Window/Door	$ 41,671.00	$ 885.49	$ 559.63						
001479	217709121010	6/28/2024	1381 Clover Ct	Suarez Construction of CO	LDR	Residential New	$ 575,885.75	$ 12,237.54	$ 3,594.21	$ 2,336.24	$ 4,268.14	$ 3,770.72	$ 6,505.55	$ 6,604.45	
001481	217709106036	6/7/2024	1595 Arabian Ave	Richard K. Webb	Medium	Porch Cover	$ 2,000.00	$ 42.50	$ 69.25						
001486	217715407038	6/24/2024	2136 Airpirt Road	Richard Grange	LIPUD	Window/Door	$ 15,500.00	$ 329.38	$ 258.25						
001489	217709130014	6/11/2024	1659 Walnut Loop	JBS Construction	MDR	Residential New	$ 329,885.26	$ 7,010.04	$ 2,281.11	$ 1,482.72	$ 4,225.50		$ 6,181.56	$ 6,275.53	
001493	217704300007	6/13/2024	200 W 20th St #E1	Clayton Homes	MDR	Mobile Home	$ 113,565.00	$ 2,413.24	$ 50.00				$ 6,181.56	$ 6,275.53	
001494	217704300007	6/13/2024	200 W 20th St #E2	Clayton Homes	MDR	Mobile Home	$ 121,639.00	$ 2,584.21	$ 50.00				$ 6,181.56	$ 6,275.53	
001495	217704300007	6/13/2024	200 W 20th St #A-139	Clayton Homes	MDR	Mobile Home	$ 76,814.00	$ 1,632.30	$ 50.00				$ 6,181.56	$ 6,275.53	
001496	217704300007	6/13/2024	200 W 20th St #A-141	Clayton Homes	MDR	Mobile Home	$ 82,577.00	$ 1,754.74	$ 50.00				$ 6,181.56	$ 6,275.53	
001497	217704300007	6/13/2024	200 W 20th St #A-142	Clayton Homes	MDR	Mobile Home	$ 82,060.00	$ 1,743.78	$ 50.00				$ 6,181.56	$ 6,275.53	
001498	217704300007	6/13/2024	200 W 20th St #A-143	Clayton Homes	MDR	Mobile Home	$ 82,840.00	$ 1,760.35	$ 50.00				$ 6,181.56	$ 6,275.53	
001499	217718142001	6/13/2024	2412 Access Road	Gaasch LLP	Light Ind	Fence	$ 18,000.00	$ 382.50	$ 25.00						
001504	217704215023	6/12/2024	3100 W 31st Ct	Renewal by Anderson	Low Den	Window/Door	$ 11,492.00	$ 244.21	$ 202.14						
001506	217709315027	6/7/2024	625 East Ave	Porticade Construction	Low Den	Solar	$ 74,459.40	$ 1,582.23	$ 500.00						
001508	217710210107	6/6/2024	1294 E 17th St	High Mountain Repair	LDR	Fence	$ 8,000.00	$ 170.00	$ 25.00						
001509	217709120016	6/6/2024	1356 Clover Ct	Suarez Construction of CO	Low Den	Fence	$ 4,000.00	$ 85.00	$ 25.00						
001510	217709434004	6/12/2024	967 Cedar Dr	A-1 Heating and Cooling	Low Den	AC/Swamp Cooler	$ 8,397.35	$ 178.42	$ 25.00						
001511	217716404007	6/10/2024	718 Taugenbaugh Blvd	Nikki Nicol	Tourist C	Comm Other	$ 250.00	$ 5.31	$ 25.00	$ 16.25					
001512	217709432007	6/11/2024	605 Ash Ave	Rivas Reliable Roofing LLC	Low Den	Reroof	$ 27,750.52	$ 589.69	$ 50.00						
001514	217710336009	6/12/2024	1350 Dogwood Dr	Scott F Schilt	LDR	Stucco	$ 6,000.00	$ 127.50	$ 125.25						
001515	217709110001	6/12/2024	1601 Anvil View Ave	Colorado Maint Group	Low Den	Fence	$ 1,320.00	$ 28.05	$ 25.00						
001516	217710205010	6/12/2024	1318 W Spruce Ct	Mullenax Construction	LDRPUD	Reroof	$ 12,010.00	$ 255.21	$ 50.00						
001517	217704301009	6/14/2024	255 E 21st St	Marble Construction	LI	Comm Foundation	$ 12,000.00	$ 255.00	$ 209.25	$ 136.01			$ 3,281.06	$ 3,330.94	
001518	217709421002	6/21/2024	310 E 5th St	A-1 Heating and Cooling	Low Den	AC/Swamp Cooler	$ 6,957.25	$ 147.82	$ 25.00						
001519	217704437001	6/21/2024	2701 Acacia Ct	A-1 Heating and Cooling	Medium	AC/Swamp Cooler	$ 6,772.95	$ 143.91	$ 25.00						
001520	217715317014	6/25/2024	900 Airport Road Unit 2	Sign Solutions	CS	Sign	$ 12,000.00	$ 255.00	$ 40.00						
001521	217704340002	6/21/2024	2488 Howard Ave	A-1 Heating and Cooling	Medium	AC/Swamp Cooler	$ 7,494.06	$ 159.25	$ 25.00						
001523	217709300109	6/26/2024	708 East Ave	Mullenax Construction	LDR	Reroof	$ 9,800.00	$ 208.25	$ 50.00						
001525	217709334002	6/19/2024	918 Randolph Ave	John Frey	Low Den	Reroof	$ 6,000.00	$ 127.50	$ 50.00						
001526	217709422008	6/25/2024	534 Munro Ave	Go Handy Andy	LDR	Fence	$ 428.00	$ 9.10	$ 25.00						
001528	217709333002	6/25/2024	649 East Ave	Go Handy Andy	LDR	Res Improvements	$ 2,343.00	$ 49.77	$ 74.05						
001529	217709315010	6/24/2024	718 Railroad Ave	Kevin Atchison	Medium	Fence	$ 1,796.00	$ 38.17	$ 25.00						
						Total =	$ 2,068,325.54	$ 43,951.09	$ 10,838.95	$ 5,369.25	$ 14,895.92	$ 3,770.72	$ 59,239.09	$ 60,139.63	

Valuation Statistics Total For Month	$ 2,068,325.54				
Single & Two Family New	$ 1,212,389.01	Multifamily New	$ -	Commercial New	$ -
Single & Two Family Other	$ 831,686.53	Multifamily Other	$ -	Commercial Other	$ 24,250.00
Single & Two Family Total	$ 2,044,075.54	Multifamily Total	$ -	Commercial Total	$ 24,250.00

*manufactured homes- SFD only if on its own lot / if in a park it will be under counted as Other

*SFD=Single Family Dwellings *2-FAM=New 2 Family (will count as a SFD) *MF=Multi- Family *Un=Units *RES=Residential *OTHER=Shed, Decks, Garages & etc. *Parcel No.=GIS use

Note 1: Total No. of permits= Total Single Family Units + Multi Family Bldg. + Commercial + Other **Total Units= Single Family Units + Multi Family Units**

Note 2: Building Permit Fees include Permit, Mechanical and Plumbing Fees

Notes regarding final totals

CITY OF RIFLE
AGENDA ITEM REPORT
MEETING DATE: July 17, 2024

Agenda Item #10.a.

Agenda Item Name:
Executive Session for discussion of a personnel matter under C.R.S. Section 24-6-402(2)(f) and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees
(Interim City Manager Review).

Presenter:
Alexis Ramirez, City Clerk

Item Description:
Executive Session

Recommended Action:
N/A

Fiscal Impact:
N/A

Operational Impact:
N/A

Prior Board Motions:
N/A

Background Information:
N/A

Executive Summary:
Review of the Interim City Manager.

Notification Requirements:
N/A

Prepared By:
Alexis Ramirez, City Clerk

Attachments:
None