



CITY COUNCIL REGULAR MEETING

448 E. 1st Street, Room 190 Salida, Colorado 81201

June 15, 2021 - 6:00 PM

AGENDA

Please register for Regular City Council Meeting

<https://attendee.gotowebinar.com/register/6382995264411204366>

After registering, you will receive a confirmation email containing information about joining the webinar.

To watch live meetings: https://c.streamhoster.com/embed/media/W6sdC9/xAllQfSsmm0/vpfQhcsApYv_5?preview=1

CALL TO ORDER

Pledge of Allegiance

Roll Call

Civility Invocation

1. Civility Invocation

CONSENT AGENDA

2. Approve Agenda

3. Approve June 1, 2021 Meeting Minutes

4. 4th of July Community Celebration

5. Artwalk & Shakespeare in the Park

6. Angel of Shavano Car Show

7. Summer Concert Series

CITIZEN COMMENT—Three (3) Minute Time Limit

UNFINISHED BUSINESS / ACTION ITEMS

NEW BUSINESS / ACTION ITEMS

8. Approval of Acceptance of City of Salida 2020 Comprehensive Annual Financial Report and Board Communication Letter

9. Approval of Amended City Administrator Employment Agreement

Individuals with disabilities needing auxiliary aid(s) may request assistance by contacting the City Clerk at 448 E. 1st Street, Ste. 112, Salida, CO 81201, Ph. 719-530-2630 at least 48 hours in advance.

10. Resolution 2021-20 A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO ALLOWING OVERNIGHT CAMPING IN MARVIN PARK FOR THE 2021 GONE TO THE DOGS INC. DOG AGILITY EVENT.

11. Ordinance 2021-10 AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO AMENDING SECTION 16-13-40 OF THE SALIDA MUNICIPAL CODE CONCERNING IN-LIEU FEES CHOSEN AS AN OPTION FOR SATISFACTION OF THE INCLUSIONARY HOUSING REQUIREMENTS,**FIRST READING AND SETTING A PUBLIC HEARING**

COUNCILORS, MAYOR AND CITY TREASURER REPORTS

Council Reports

- Critelli, Kasper, Pappenfort, Pollock, Shore, Templeton

Mayor Report

Treasurer Report

Attorney Report

Staff Reports

12. Staff Reports

BOCC Report

13. BOCC Report

EXECUTIVE SESSION

14. For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators, under C.R.S. Section 24-6-402(4)(e), and for the purpose of discussing the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest in accordance with C.R.S. Section 24-6-402(4)(a), and the following additional details are provided for identification purposes: a Right of First Refusal

ADJOURN



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City Clerk | Deputy City Clerk

Mayor P.T. Wood

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CIVILITY INVOCATION

We are here working together to create a thriving community. It is the intention of the Salida City Council to promote civil communication by adopting the following guidelines for speaking to the public in the City Council Chambers. It is our hope that by acting in this manner we can help create a safe space for people to share their perspectives and opinions:

- We honor the opportunity to be engaged in the process of governance for the benefit of our community.
- We acknowledge that each of us brings a unique perspective to this conversation and that our perspectives may differ.
- We challenge ourselves to value varying points of view and hold all contributions as equally important.
- We understand and accept that while we may sometimes disagree, we can always be courteous and kind.
- We commit to respectful language, avoiding rumor, harsh criticism or personal accusation, even when feeling emotionally charged.
- We will, to best of our ability, speak thoughtfully and listen with attention, respect, and curiosity.
- We are confident that there may be even better solutions than any of us have thought of, which may be discovered through civil conversations.
- We commit to the City of Salida being a hate-free zone and declare and affirm a policy of non-discrimination on the basis of a person's race, color, religion, ancestry, national origin, age, sexual orientation, gender, gender identity, marital status, military or veteran status, socio-economic class, medical condition, or physical or mental disability.



CITY COUNCIL REGULAR MEETING

448 E. 1st Street, Room 190 Salida, Colorado 81201

June 01, 2021 - 6:00 PM

MINUTES

CALL TO ORDER

Pledge of Allegiance

Roll Call

PRESENT

Council Member Alisa Pappenfort

Council Member Dan Shore

Council Member Harald Kasper

Council Member Jane Templeton

Council Member Justin Critelli

Council Member Mike Pollock

Treasurer Merrell Bergin

ABSENT

Mayor PT Wood

Civility Invocation

CONSENT AGENDA

Council Member Kasper moved to combine and approve the items on the Consent Agenda, Seconded by Council Member Critelli.

Voting Ye: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

2. Approve Agenda
3. Approve May 18, 2021 Meeting Minutes
4. Approve Farmer's Market Special Event Permit

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- 5. Approve Final Settlement for the 2021 Sanitary Sewer CIPP Project
- 6. Approve Low Zone Water Line Replacement Project

CITIZEN COMMENT–Three (3) Minute Time Limit

Jim Miller said he was worried about drainage on his property at Oak and Scott Street with current and future projects.

Adam Martinez said he did not like the F Street closure and asked Council to open the street.

Joe Jordan said that he visited the stores between 2nd and 3rd Street and all businesses were in support of closing that section of F Street to support those shops.

LIQUOR LICENSING AUTHORITY

A Hearing to review a new Hotel and Restaurant Liquor License for Sushi Thai Salida, dba Sushi Thai Salida for the City of Salida, 123 West 1st Street, **PUBLIC HEARING**

City Clerk Erin Kelley entered staff comments into the record and recommended approval upon receipt of a Certificate of Occupancy and passage of Police and Fire inspections. Mayor Pro Tem Shore, acting as presiding officer of the Authority, opened the public hearing. Hearing no comment, Shore closed the public hearing.

Council Member Kasper moved to approve a new Hotel and Restaurant Liquor License for Sushi Thai Salida dba Sushi Thai Salida at 123 West 1st Street, conditional upon an inspection of the premises by police and fire personnel upon receipt of a Certificate of Occupancy for the structure. Seconded by Council Member Pappenfort.

Voting Yea: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

UNFINISHED BUSINESS / ACTION ITEMS

Ordinance 2021-08 AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO APPROVING A MAJOR IMPACT REVIEW FOR A .46 ACRE PARCEL LOCATED AT THE SOUTHWEST CORNER OF HIGHWAY 291 AND WEST THIRD STREET, CURRENTLY ZONED COMMERCIAL (C-1), TO PLACE A PLANNED DEVELOPMENT OVERLAY ON THE PROPERTY AND APPROVE THE DEVELOPMENT PLAN FOR A FOUR-BUILDING MIXED-USE DEVELOPMENT (KNOWN AS "JANE'S PLACE"), **SECOND READING AND PUBLIC HEARING**

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The Mayor Pro Tem opened the Public Hearing.

Joseph Teipel, Miki Hodge, Ron Ferris, Read McCullough, Janie Hayes, Samantha Barron, Ilona Witty and Rick Hum were in support of the project and felt it was a much needed, unique opportunity for the community.

Jim Miller said he supports affordable housing but felt the project would not provide enough parking for the residents. He felt it would set a precedent and suggested an update to the project only allowing a certain number of units have cars.

The Mayor Pro Tem closed the Public Hearing.

Council Member Pappenfort moved to approve the ordinance, Seconded by Council Member Critelli.

Voting Yea: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

NEW BUSINESS / ACTION ITEMS

Resolution 2021-17 A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO, APPROVING A LEASE WITH CHAFFEE COUNTY FOR OFFICE SPACE LOCATED AT 448 E. 1ST STREET, SUITE 209 FOR THE CHAFFEE HOUSING AUTHORITY

Council Member Kasper moved to approve the resolution, Seconded by Council Member Critelli.

Voting Yea: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

Resolution 2021-18 A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO, APPROVING A LEASE WITH FULL CIRCLE RESTORATIVE JUSTICE FOR OFFICE SPACE LOCATED AT 448 E. 1ST STREET, SUITE 209

Mayor Pro Tem Shore recused himself from the proceeding due to being a member of Full Circle Restorative Justice.

Council Member Pappenfort moved to approve the resolution, Seconded by Council Member Critelli.

Voting Yea: Council Member Pappenfort, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

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Resolution 2021-19 A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO APPROVING THE SUBDIVISION IMPROVEMENT AND INCLUSIONARY HOUSING AGREEMENT FOR THE CHERRY GROVE MAJOR SUBDIVISION.

Planner Kristi Jefferson gave a summary of the Resolution. The applicant, Lee Hunnicut, disagreed with the requirement to pave the entire street for the project. Public Works Director offered the applicant to pay a fee in lieu for the City to handle the project. The applicant disagreed and felt it was an unnecessary and a costly compromise.

Council Member Templeton moved to continue the resolution due to the City's disagreement with the applicant's proposed charges, Seconded by Council Member Critelli.

Voting Yea: Council Member Templeton, Council Member Critelli, Council Member Pollock

Voting Nay: Council Member Pappenfort, Council Member Shore, Council Member Kasper

THE MOTION WAS DEFEATED.

After further discussion and no resolution, Council Member Kasper moved to approve the resolution, Seconded by Council Member Pappenfort.

Council Member Kasper then moved to amend the resolution to allow the developer to pay a fee in lieu for the City to handle the street pavement project, Seconded by Council Member Pappenfort.

Voting Yea: Council Member Templeton, Council Member Critelli, Council Member Pollock

Voting Nay: Council Member Pappenfort, Council Member Shore, Council Member Kasper

THE AMENDMENT WAS DEFEATED.

Council then returned to the original motion to approve the resolution.

Voting Yea: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Pollock

Voting Nay: Council Member Templeton, Council Member Critelli

THE MOTION PASSED.

Ordinance 2021-09 AN ORDINANCE OF THE CITY OF SALIDA, COLORADO, REZONING CERTAIN REAL PROPERTY KNOWN AS 900 J STREET FROM COMMERCIAL (C-1) TO MANUFACTURED HOUSING RESIDENTIAL (R-4) **FIRST READING AND SETTING A PUBLIC HEARING**

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Council Member Pappenfort moved to approve the ordinance on first reading and set a public hearing for July 6, 2021, Seconded by Council Member Critelli.

Voting Yea: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

DECLARATION OF EXTENSION OF STATE OF LOCAL EMERGENCY – COVID-19 ACTION PLAN

IMPLEMENTATION

Council Member Templeton moved to approve the declaration, Seconded by Council Member Kasper.

Voting Yea: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

COUNCILORS, MAYOR AND CITY TREASURER REPORTS

Critelli said that he had heard Treasurer's Merrell Bergin's concerns about people applying stickers to City signs. He hoped staff could find a creative solution to direct people to channel vandalism to a more appropriate location. He also said he visited the shops between 2nd and 3rd Street and heard no negative comment about closing the street.

Kasper said he had attended an event at Riverside Park and enjoyed the transition from the virus's initial closures in 2020.

Pappenfort asked staff to look at the policy regarding requiring developers to pave an entire section of a street during projects so that going forward there was a firm policy in place.

Pollock said he would like to discuss a fee in lieu to support inclusionary housing and wanted staff to look a fee schedule that would adjust with market rates. He also said he supported staff for their great work and asked that they let Council know when they needed more support.

Shore relayed that he had been speaking to the Home Owner's Association at Trailside and they felt the portable toilets at the dog park were causing a bad smell in their neighborhood. He thanked staff for reviewing the situation and looking for solutions.

Templeton said that she thought the City should apply more "Walk your Wheel's" signage for the F Street closure. She suggested having the police dog, Sarge, there to reinforce good behavior.

Bergin had nothing to report.

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Council Member Pappenfort moved to extend the meeting until 9:30 p.m., Seconded by Council Member Critelli.

With all in favor, THE MOTION PASSED.

EXECUTIVE SESSION

For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators, under C.R.S. Section 24-6-402(4)e), and for the purpose of discussing the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest in accordance with C.R.S. Section 24-6-402(4)(a) with the following additional information for identifications purposes, potential real estate acquisitions or transfers

Council Member Pappenfort moved to enter Executive Session, Seconded by Council Member Templeton.

Voting Yea: Council Member Pappenfort, Council Member Shore, Council Member Kasper, Council Member Templeton, Council Member Critelli, Council Member Pollock

THE MOTION PASSED.

Council entered Executive Session at 8:51 p.m. and returned to the regular meeting at 9:19 p.m.

ADJOURN

Adjourned at 9:20 p.m.



City Clerk | Deputy City Clerk

Mayor P.T. Wood

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Salida Business Alliance has been partnering with the City of Salida for over 25 years to celebrate July 4th with a community event for locals and visitors. This year we are planning a smaller event because of continued COVID-19 concerns. There will not be a parade and we will not open the park to vendors, other than Rotary's beer garden. We will have entertainment (Salida Circus, Freedom Singers and 2 local bands) starting at 2pm and ending around 8:30pm. We will offer chalk art on the sidewalks surrounding Riverside Park starting at 2pm. We will have a Bike Light Parade starting at 9pm on a short course around town, starting at the cul de sac and ending at Riverside Park. We would ask to have a police escort for the bike parade. Hopefully, the City will be able to light fireworks at approximately 9:30pm.

Salida Park Rental & Special Event Form

This application must be filled out in its entirety and is a request only. Applications can be accepted or rejected.

Applicant/Entity Name (this will be the primary contact for the City) *

Salida Business Alliance

Applicant/Entity Email *

vickiesue@avpsalida.com

What type of Event are you requesting? *

- Public Event: Free and open to the public eg. concerts/festivals (60-90 days notice)
- Admission Based Event: A paid ticket or reservation is required for entry (60-90 days notice)
- Races: A paid race event that can include walking, running, biking etc (60 days notice)
- Special Occasion: A private event by invitation only eg. celebration/birthday party (14 day notice)
- Tournament (30 days notice)
- Assembly/First Amendment Activity (Recommended 5 business day notice)

Event/Activity Name *

City of Salida July 4th Celebration

Provide a short description of your activity. Include any website or social media handles associated with the event. *

Traditional local July 4th celebration for residents and guests, including music and vendors in Riverside Park, parade on F Street, bike light parade and fireworks. (depending on Chaffee County Health Dept COVID restriction guidelines)

Desired Location of Event/Activity *

- Riverside Park
- Alpine Park
- Centennial Park
- Chisholm Park
- Chisholm Park Clubhouse
- Thonoff Park
- F street (For parades, walks/runs/bike races)
- Skatepark
- Marvin Park (For Baseball, Softball or Kickball tournaments)
- Centennial Courts (For Tennis or Pickleball Tournaments)
- Other: _____

Estimated number of attendees? *

1500

Start date desired *

MM DD YYYY

07 / 04 / 2021

Start Time Desired (please include load in time) *

Time

08 : 00 AM ▼

End date desired *

MM DD YYYY

07 / 04 / 2021

End Time Desired (please include load out time) *

Time

10 : 00 PM ▼

Will ANY of these features apply to your event? *

- More than 50 attendees?
- Sell food or merchandise?
- Sell or dispense alcohol? (only allowed for non profit org)
- Use amplified sound?
- [REDACTED]
- Require law enforcement, security or fire professionals?
- Require municipal water or electricity hook ups?
- Require City fencing, road barricades, cones or sprinkler marking?

This form was created inside of City of Salida.

Google Forms

Addendum A

1. Do you plan on using any portion of the Salida Trail System (STS)? Yes No

If yes, describe when, how and where:

2. How many people do you plan to have at your event: 1200

3. Will any food or merchandise be sold? Yes No by Salida Rotary Club

If yes, FOOD AND SALES TAX LICENSES MUST BE OBTAINED. Contact the Colorado Department of Revenue for sales tax licenses at (303) 232-2416, and the Chaffee County Public Health Department for food licenses at (719) 539-2124. Vendors must have a fire extinguisher on site. Vendor booths are subject to inspection by the Salida Police and Fire Departments.

4. Will alcoholic beverages be sold and/or dispensed at your event?

Yes No by Salida Rotary Club

If yes, please fill out the Application for Special Events Liquor License and submit it along with the necessary fees. A State of Colorado Special Event Liquor License permit is ONLY issued to incorporated non- profit organizations. EVENTS REQUIRING ALCOHOL LICENSES MUST SUBMIT THEIR APPLICATION AT LEAST 90 DAYS IN ADVANCE OF THE EVENT.

5. Will there be amplified sound at your event? Yes No

6. Are street closures proposed for your event? Yes No

If yes, where and when? _____

7. Will you require any law enforcement services specific for your event? Yes No

If yes, for what purpose (security, traffic, parking or public control, Salida Trail System crossings, etc.?)

we are requesting a police escort for the Bike Light Parade at 9pm

Dates and times officers needed? July 4th 8:45 - 9:30pm

Please attach the event's Security Plan.

The City of Salida requires reimbursement for the cost of providing police and safety measures above the standard for the time and date of any event.

8. Where do you plan for people to park for your event?
Public parking on the streets + parking lot at end of F Street
9. Please explain your **Emergency Action Plan, including First Aid Stations,** Communication and public safety agencies. Please attach additional documents to this application with the details.
we will be in contact with EM and PD throughout the event + will have a cell phone on hand to use.
10. Will you need event insurance? Yes _____ No X
 Events to which the PUBLIC is invited require insurance. Please refer to #11 under Provisions for Park Rentals and Park Rules. Proof of insurance will be required with this application and must list the City as an additional insured party.
11. Please provide a **timeline** for your event
Chalk Art + Salida Circus start the event at 2pm
Local music until 8:30pm
Bike Light Parade starts at 9pm, followed by fireworks.
12. Please list any other needs or requirements that have not been covered.

13. Signature Salida Business Alliance
 by Donna Cole +
Vickie Sue Vigil

APPLICATION FOR A SPECIAL EVENTS PERMIT

Item 4.

IN ORDER TO QUALIFY FOR A SPECIAL EVENTS PERMIT, YOU MUST BE NONPROFIT AND ONE OF THE FOLLOWING (See back for details.)

- | | | |
|------------------------------------|--|---|
| <input type="checkbox"/> SOCIAL | <input type="checkbox"/> ATHLETIC | <input checked="" type="checkbox"/> PHILANTHROPIC INSTITUTION |
| <input type="checkbox"/> FRATERNAL | <input type="checkbox"/> CHARTERED BRANCH, LODGE OR CHAPTER | <input type="checkbox"/> POLITICAL CANDIDATE |
| <input type="checkbox"/> PATRIOTIC | <input type="checkbox"/> OF A NATIONAL ORGANIZATION OR SOCIETY | <input type="checkbox"/> MUNICIPALITY OWNING ARTS FACILITIES |
| <input type="checkbox"/> POLITICAL | <input type="checkbox"/> RELIGIOUS INSTITUTION | |

LIAB TYPE OF SPECIAL EVENT APPLICANT IS APPLYING FOR:

2110 MALT, VINOUS AND SPIRITUOUS LIQUOR \$25.00 PER DAY

2170 FERMENTED MALT BEVERAGE (3.2 Beer) \$10.00 PER DAY

DO NOT WRITE IN THIS SPACE

LIQUOR PERMIT NUMBER

1. NAME OF APPLICANT ORGANIZATION OR POLITICAL CANDIDATE
Salida Rotary Charitable Fund and Salida Rotary Club

State Sales Tax Number (Required)

2. MAILING ADDRESS OF ORGANIZATION OR POLITICAL CANDIDATE (include street, city/town and ZIP) PO Box 155 Salida CO 81201	3. ADDRESS OF PLACE TO HAVE SPECIAL EVENT (include street, city/town and ZIP) 4th of July Celibration -Riverside Park E Sackett Salida CO 81201
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NAME	DATE OF BIRTH	HOME ADDRESS (Street, City, State, ZIP)	PHONE NUMBER
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4. PRES./SEC'Y OF ORG. or POLITICAL CANDIDATE
Tom Mansheim

5. EVENT MANAGER

thomasmansheim@gmail.com

6. HAS APPLICANT ORGANIZATION OR POLITICAL CANDIDATE BEEN ISSUED A SPECIAL EVENT PERMIT THIS CALENDAR YEAR? <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES HOW MANY DAYS? 1.5	7. IS PREMISES NOW LICENSED UNDER STATE LIQUOR OR BEER CODE? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES TO WHOM?
--	--

8. DOES THE APPLICANT HAVE POSSESSION OR WRITTEN PERMISSION FOR THE USE OF THE PREMISES TO BE LICENSED? Yes No

LIST BELOW THE EXACT DATE(S) FOR WHICH APPLICATION IS BEING MADE FOR PERMIT

Date	Hours	From	To	Date	Hours	From	To	Date	Hours	From	To	Date	Hours	From	To
07-04-2021		noon													
		To	10:00 p												

OATH OF APPLICANT

I declare under penalty of perjury in the second degree that I have read the foregoing application and all attachments thereto, and that all information therein is true, correct, and complete to the best of my knowledge.

SIGNATURE	TITLE treasurer	DATE 03-08-21
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REPORT AND APPROVAL OF LOCAL LICENSING AUTHORITY (CITY OR COUNTY)

The foregoing application has been examined and the premises, business conducted and character of the applicant is satisfactory, and we do report that such permit, if granted, will comply with the provisions of Title 12, Article 48, C.R.S., as amended.

THEREFORE, THIS APPLICATION IS APPROVED.

LOCAL LICENSING AUTHORITY (CITY OR COUNTY)	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY	TELEPHONE NUMBER OF CITY/COUNTY CLERK
SIGNATURE	TITLE	DATE

DO NOT WRITE IN THIS SPACE - FOR DEPARTMENT OF REVENUE USE ONLY

LIABILITY INFORMATION

License Account Number	Liability Date	State	TOTAL
			-750 (999) \$

(Instructions on Reverse Size)

APPLICATION INFORMATION AND CHECKLIST

Item 4.

THE FOLLOWING SUPPORTING DOCUMENTS MUST BE ATTACHED TO THIS APPLICATION FOR A PERMIT TO BE ISSUED:

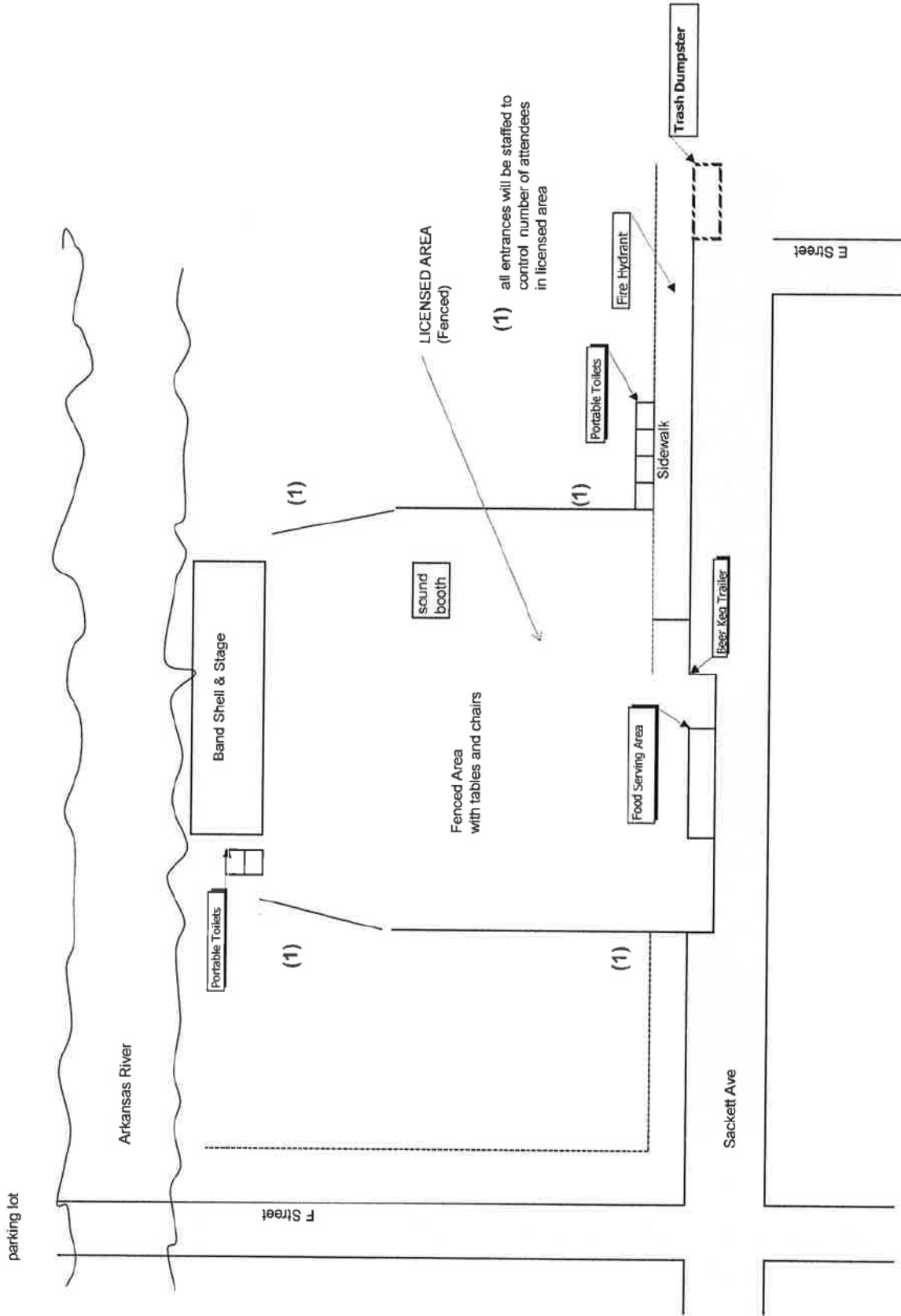
- Appropriate fee.
- Diagram of the area to be licensed (not larger than 8 1/2" X 11" reflecting bars, walls, partitions, ingress, egress and dimensions.
Note: If the event is to be held outside, please submit evidence of intended control, i.e., fencing, ropes, barriers, etc.
- Copy of deed, lease, or written permission of owner for use of the premises.
- Certificate of good corporate standing (NONPROFIT) issued by Secretary of State within last two years; **or**
- If not incorporated, a NONPROFIT charter; **or**
- If a political Candidate, attach copies of reports and statements that were filed with the Secretary of State.

- APPLICATION MUST FIRST BE SUBMITTED TO THE LOCAL LICENSING AUTHORITY (CITY OR COUNTY) AT LEAST THIRTY (30) DAYS PRIOR TO THE EVENT.
- THE PREMISES TO BE LICENSED MUST BE POSTED AT LEAST TEN (10) DAYS BEFORE A HEARING CAN BE HELD. (12-48-106 C.R.S.)
- AN APPROVED APPLICATION MUST BE RECEIVED BY THE LIQUOR ENFORCEMENT DIVISION AT LEAST TEN (10) DAYS PRIOR TO THE EVENT.
- CHECK PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

(12-48-102 C.R.S.)

A Special Event Permit issued under this article may be issued to an organization, whether or not presently licensed under Articles 46 and 47 of this title, which has been incorporated under the laws of this state for the purpose of a social, fraternal, patriotic, political or athletic nature, and not for pecuniary gain or which is a regularly chartered branch, lodge or chapter of a national organization or society organized for such purposes and being non profit in nature, or which is a regularly established religious or philanthropic institution, and to any political candidate who has filed the necessary reports and statements with the Secretary of State pursuant to Article 45 of Title 1, C.R.S. A Special Event permit may be issued to any municipality owning arts facilities at which productions or performances of an artistic or cultural nature are presented for use at such facilities.

If an event is cancelled, the application fees and the day(s) are forfeited.





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/08/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICY(S) DESCRIBED BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. Item 4.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Arthur J. Gallagher Risk Management Services, Inc. 2850 Golf Road Rolling Meadows IL 60008	CONTACT NAME: Ali Sulita PHONE (A/C, No, Ext): 1-833-3ROTARY E-MAIL ADDRESS: rotary@ajg.com FAX (A/C, No): 630-285-4062														
INSURED All Active US Rotary Clubs & Districts Salida Rotary Club and Salida Rotary Charitable Fund ATTN: Risk Management Dept. 1560 Sherman Ave. Evanston, IL 60201-3698	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Lexington Insurance Company</td> <td style="text-align: center;">19437</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Lexington Insurance Company	19437	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Lexington Insurance Company	19437														
INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** 899307648 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Liquor Liability Included GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		015375594	7/1/2020	7/1/2021	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000 MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COMP/OP AGG \$4,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			015375594	7/1/2020	7/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			NOT APPLICABLE			EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	NOT APPLICABLE			PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The Certificate holder is included as additional insured where required by written contract or permit subject to the terms and conditions of the general liability policy, but only to the extent bodily injury or property damage is caused in whole or in part by the acts or omissions of the insured.

CERTIFICATE HOLDER	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---------------------------	--

Salida Special Event Emergency Action Plan

I, the undersigned, agree to comply with the following Emergency Action Plan to the best of my ability. The first person on this list will be the designated Emergency Manager and will take responsibility for public addresses and instruction to the event participants.

Emergency Manager (1 lead, 2 alternates)	Contact info 1	Contact info 2	Signature
1. Donna Cole	719-221-6430		Donna Cole
2. Angel Rowell	651-483-4901		
3. Dino Maes	719-530-0786		
4. Elaine Allemang	719-239-1580		

Please complete the following template according to your Events plan and location.

The following procedures should be followed in the event of an emergency.

Communications

1. The manager or designee will communicate the designated evacuation space to participants at the beginning of the event.
2. The Emergency Manger will communicate to the event participants in an emergency with a
 - Bull Horn
 - PA system - *Dino Maes*
 - Emergency level voice

Fire

1. Call 911
2. Assist injured or disabled personnel.
3. Evacuate the building. Activate emergency shutoffs if available.
4. Attempt to use a fire extinguisher only if you have been trained.
5. Evacuate participant to *home*

Medical Emergency

1. Identify the medical emergency.
2. If life threatening, call 911.
3. Administer first aid if properly trained.
4. Evacuate the injured person to HRMC

Violent incident

1. Call 911.
2. Attempt to avoid the situation - *move participants away*
3. Try to deny contact-evacuate to Scout Hut
lock/block doors, turn off lights, silence phones.
4. If necessary defend - distract, attack, subdue.

Severe Weather/Natural incident

1. Move participants *away from threat if possible.*
2. Evacuate to home per PA system
3. Call 911

Urgent Situation (suspicious person, package, activity or bomb threat)

1. Call 911.
2. State who, what, where, when, why, and how situation occurred.
3. If bomb threat, turn off all electronics.

CITY OF SALIDA

Permit #: _____

AMPLIFIED SOUND PERMIT

Please fill out form completely, sign and date prior to submission.

Pursuant to Article IX Section 10-9-80 S.M.C., _____ (Permittee) has been granted this permit to exceed the maximum sound levels established in Article IX Section 10-9-80, S.M.C., in accordance with the following terms and conditions:

Permittee: Salida Business Alliance

Address: PO Box 981

Telephone: 719-539-6691

Individual supervising sound (if different from Permittee): Salida Business Alliance

Activity/event: July 4th celebration

Type of sound amplification equipment authorized (if any): Colorado Central Sound Company

Location: Riverside park

Date(s): July 4th

Hours of operation: 11 am to 10 pm

Additional terms/conditions (attach additional sheets if necessary): _____

Expiration: _____

This permit will not be issued beyond 10:00 p.m.

The Permittee shall ensure that the sound/activity authorized by this permit shall be conducted in compliance with all applicable City ordinances and regulations, and a failure by the Permittee to do so, or to comply with all terms and conditions set forth hereinabove, may result in the summary revocation of this permit.

Accepted and agreed to by the Permittee: Vickie Sue Vigil

Date: _____

Approved by the City Administrator on the ____ day of _____.

City of Salida: _____ (City Administrator)

Copies to: Police ___ Public Works ___ Fire ___ City Clerk ___ City Zoning ___

January 2009 Amplified Sound Permit

May 27, 2021

Dear City of Salida,

This year will mark the 10th (ish) Annual Shakespeare in the Park; an event I am proud to have offered to our citizens each summer since moving here in 2010.

We plan to perform two productions of *The Complete Works of William Shakespeare, abridged* this summer: Saturday, June 26 and Sunday June 27 at 6:00 PM at Riverside Park.

This annual event now brings in about 500 people, of all ages, over the two nights providing our community exposure to quality free theatre.

Typically, our productions have more volunteers involved on cast and crew. I chose a smaller show this year in order to hopefully insure we could safely have a production with concerns still in play around the Covid 19 pandemic. The last show we did in 2019 we had 11 adult actors and 8 members of the Drama Team performing in the show including 4 crew members. This year we will have 3 actors and 1 crew member (all former or current SHS High School Drama Team members).

I believe that a town that offers free summer theatrical productions is a sign of a thriving and progressive community, and I am grateful for the support from the City of Salida. This has become an anticipated event that people of all ages look forward to attending.

Sincerely,

Devon L. Kasper

Director

3/18/2021

Salida Park Rental & Special Event Form

Salida Park Rental & Special Event Form

This application must be filled out in its entirety and is a request only. Applications can be accepted or rejected.

Applicant/Entity Name (this will be the primary contact for the City) *

Devon Kasper

Applicant/Entity Email *

djencks@gmail.com

What type of Event are you requesting? *

- Public Event: Free and open to the public eg. concerts/festivals (60-90 days notice)
- Admission Based Event: A paid ticket or reservation is required for entry (60-90 days notice)
- Races: A paid race event that can include walking, running, biking etc (60 days notice)
- Special Occasion: A private event by invitation only eg. celebration/birthday party (14 day notice)
- Tournament (30 days notice)
- Assembly/First Amendment Activity (Recommended 5 business day notice)

3/18/2021

Salida Park Rental & Special Event Form

Event/Activity Name *

Shakespeare in the Park

Provide a short description of your activity. Include any website or social media handles associated with the event. *

Free performance in Riverside Park for all ages. Shakespeare in the Park FB

Desired Location of Event/Activity *

- Riverside Park
- Alpine Park
- Centennial Park
- Chisholm Park
- Chisholm Park Clubhouse
- Thonoff Park
- F street (For parades, walks/runs/bike races)
- Skatepark
- Marvin Park (For Baseball, Softball or Kickball tournaments)
- Centennial Courts (For Tennis or Pickleball Tournaments)
- Other: _____

Estimated number of attendees? *

200

3/18/2021

Salida Park Rental & Special Event Form

Start date desired *

MM DD YYYY

06 / 25 / 2021

Start Time Desired (please include load in time) *

Time

03 : 00 PM ▼

End date desired *

MM DD YYYY

06 / 27 / 2021

End Time Desired (please include load out time) *

Time

09 : 00 PM ▼

3/18/2021

Salida Park Rental & Special Event Form

Will ANY of these features apply to your event? *

- More than 50 attendees?
- Sell food or merchandise?
- Sell or dispense alcohol? (only allowed for non profit org)
- Use amplified sound?
- Need to close a street or right of way?
- Require law enforcement, security or fire professionals?
- Require municipal water or electricity hook ups?
- Require City fencing, road barricades, cones or sprinkler marking?

This form was created inside of City of Salida.

Google Forms

3/17/2021

Salida Park Rental & Special Event Form

Salida Park Rental & Special Event Form

This application must be filled out in its entirety and is a request only. Applications can be accepted or rejected.

Applicant/Entity Name (this will be the primary contact for the City) *

Leslie Jorgensen

Applicant/Entity Email *

lesliejf@mac.com

What type of Event are you requesting? *

- Public Event: Free and open to the public eg. concerts/festivals (60-90 days notice)
- Admission Based Event: A paid ticket or reservation is required for entry (60-90 days notice)
- Races: A paid race event that can include walking, running, biking etc (60 days notice)
- Special Occasion: A private event by invitation only eg. celebration/birthday party (14 day notice)
- Tournament (30 days notice)
- Assembly/First Amendment Activity (Recommended 5 business day notice)

3/17/2021

Salida Park Rental & Special Event Form

Event/Activity Name *

Salida Art Walk

Provide a short description of your activity. Include any website or social media handles associated with the event. *

www.salidaartwalk.org

Desired Location of Event/Activity *

- Riverside Park
- Alpine Park
- Centennial Park
- Chisholm Park
- Chisholm Park Clubhouse
- Thonoff Park
- F street (For parades, walks/runs/bike races)
- Skatepark
- Marvin Park (For Baseball, Softball or Kickball tournaments)
- Centennial Courts (For Tennis or Pickleball Tournaments)
- Other: _____

Estimated number of attendees? *

300

3/17/2021

Salida Park Rental & Special Event Form

Start date desired *

MM DD YYYY

06 / 24 / 2021

Start Time Desired (please include load in time) *

Time

12 : 00 PM ▼

End date desired *

MM DD YYYY

06 / 26 / 2021

End Time Desired (please include load out time) *

Time

05 : 00 PM ▼

3/17/2021

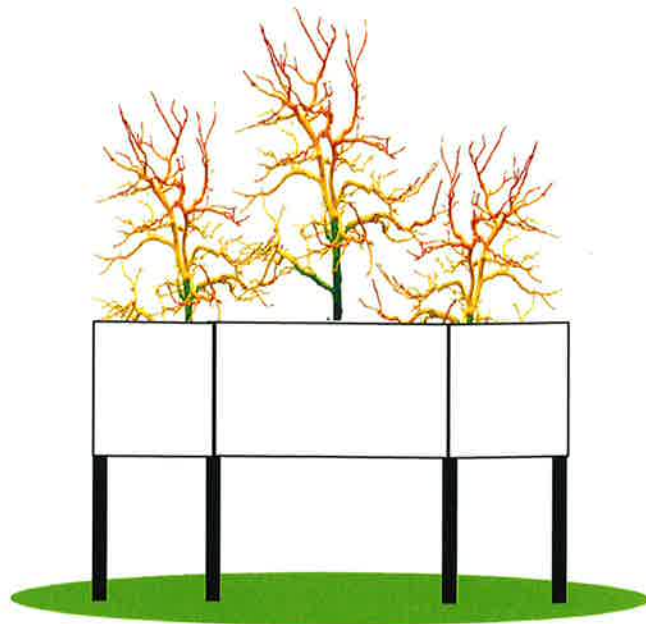
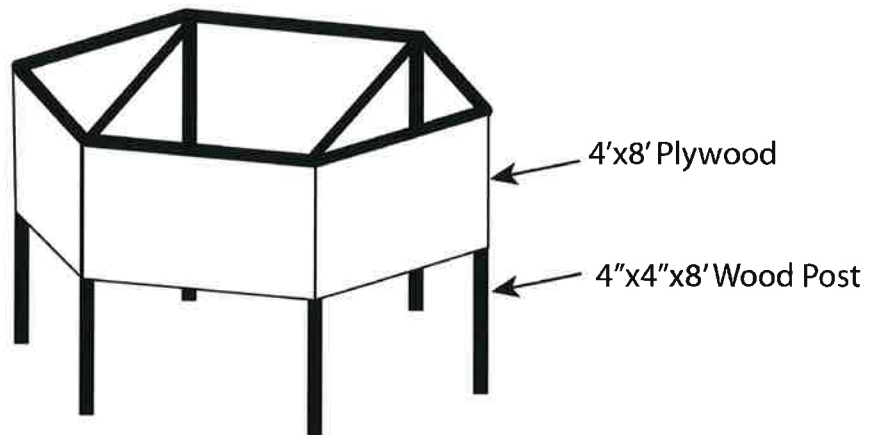
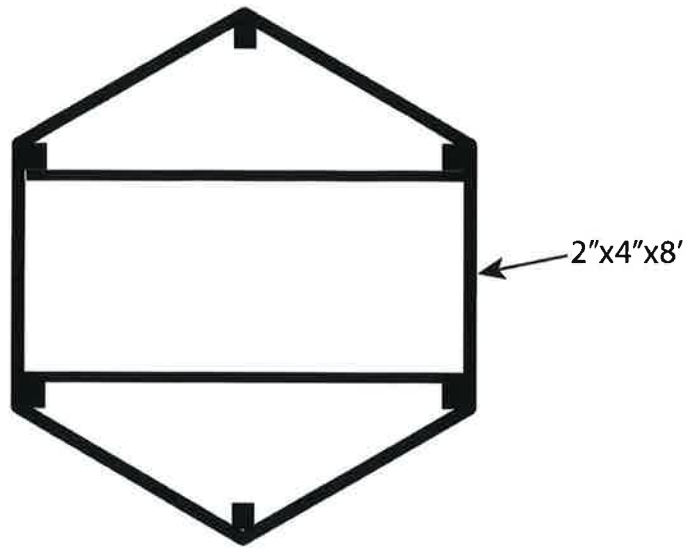
Salida Park Rental & Special Event Form

Will ANY of these features apply to your event? *

- More than 50 attendees?
- Sell food or merchandise?
- Sell or dispense alcohol? (only allowed for non profit org)
- Use amplified sound?
- Need to close a street or right of way?
- Require law enforcement, security or fire professionals?
- Require municipal water or electricity hook ups?
- Require City fencing, road barricades, cones or sprinkler marking?

This form was created inside of City of Salida.





Interactive Art Kiosk

Free standing structure with plywood panels painted white to be painted/drawn or stapled to and on. The "painted trees" could be attached to the inside of the structure.

Emergency Action Plan

ArtWalk 2021

Riverside Park

The plan for providing information to guests is to use the public address system located on the stage and additional speakers placed in other areas of the park.

In case of a weather emergency guests will be instructed to exit the park. In the case of a medical emergency 911 will be called and security will be notified if present.

If attendance is limited to the park fencing will be used to control the number of guests in the park. Entrances and exits will be staffed. Signage will be in place with county health department guidelines.

Michael Varnum 719-221-9478 is the contact person in case of emergency.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/01/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER State Farm Kate Woolman State Farm 130 W 2nd Street, Unit 2 Salida, CO, 81201	CONTACT NAME: Kate Woolman PHONE (A/C, No, Ext): 719-539-6265 FAX (A/C, No): 719-344-2950 E-MAIL ADDRESS: kate@katewoolmaninsurance.com	
	INSURER(S) AFFORDING COVERAGE NAIC # INSURER A : State Farm Fire and Casualty Company 25143 INSURER B : ▼ INSURER C : ▼ INSURER D : ▼ INSURER E : ▼ INSURER F : ▼	
INSURED Shakespeare in the Park DBA PO BOX 722 Salida, CO, 81201		

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			96-C4-P887-8	05/06/2021	05/06/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Business Property \$ 5200
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N	N/A			PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 The City of Salida is an additional insured on the general liability policy.

CERTIFICATE HOLDER City of Salida	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Completed by an authorized State Farm representative. If signature is required, please contact a State Farm agent.
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State Farm®
Business Insurance (Fire Only)
Additional Insured/Certificate Holder Questionnaire

Policyholder Name: Shakespeare in the Park C/O Devon Kasper Policy Number: 96-C4-P887-8
Agent: Kate Woolman

Note - Please review the following and compare it to the request by the third party:

- ^ If the third party is only requesting Proof of Insurance please issue a Certificate of Insurance (COI). A copy of the COI does not need to be sent to the operations center.
[] Check here if the third party is requesting Proof of Insurance, Certificate Holder Status, AND cancellation notice. Issue a COI, complete Part One only of this form and attach to an ECHO PT. There is no charge for Certificate Holder Status.
[x] Check here if the third party is requesting Proof of Insurance AND Additional Insured status. Issue a COI, complete Part One and Part Two of this form and attach to an ECHO PT. Additional Insured status may result in an additional premium charge. One questionnaire per Additional Insured request is required.

Part One:

Third Party Name, Mailing Address, and Loan Number (if applicable):

City Of Salida- City Hall
The Touber Building 448 E. First Street Salida, CO 81201

Does the third party need to receive a copy of the cancellation notice? Yes [] No [x]

Part Two:

Effective Date of the endorsement: 06/25/2021 End of Contract Date: 06/28/2021

What is the relationship between our Insured and Additional Insured? Describe the work or services being performed:

Select ALL that apply for this Additional Insured Request:

Form with checkboxes for: Designated Person or Organization, Designated Premises, Engineers, Architects or Surveyors, Grantor of Franchise, Grantor of Licenses, Lessor of Leased Equipment, Loss Payee, Managers or Lessors of Premises, Mortgagee, Assignee, or Receiver, Owners, Lessees, or Contractors, State or Political Subdivisions, Vendor, and Other.

*Blanket AI Coverage not available in California

Does the AI need to receive a copy of the declarations at issuance/renewal? Yes [x] No []
Does the policy need to be endorsed with a Waiver of Subrogation? Yes [] No [x]

Note: A Waiver of Subrogation cannot be added to a blanket AI. A Waiver may be attached to a scheduled AI specifically naming the entity to which it applies.

CITY OF SALIDA

Permit #: _____

AMPLIFIED SOUND PERMIT

Please fill out form completely, sign and date prior to submission.

Pursuant to Article IX Section 10-9-80 S.M.C., _____ (Permittee) has been granted this permit to exceed the maximum sound levels established in Article IX Section 10-9-80, S.M.C., in accordance with the following terms and conditions:

Permittee: Devon Kasper

Address: 421 E. 2nd Street, Salida

Telephone: 719-221-5445

Individual supervising sound (if different from Permittee): _____

Activity/event: Shakespeare in the Park

Type of sound amplification equipment authorized (if any): speakers;
wireless mikes on actors

Location: Riverside Park

Date(s): June 25, 26 and 27

Hours of operation: 3-8pm Friday; 5-7:30pm Sat and Sun

Additional terms/conditions (attach additional sheets if necessary): _____

Expiration: _____

This permit will not be issued beyond 10:00 p.m.

The Permittee shall ensure that the sound/activity authorized by this permit shall be conducted in compliance with all applicable City ordinances and regulations, and a failure by the Permittee to do so, or to comply with all terms and conditions set forth hereinabove, may result in the summary revocation of this permit.

Accepted and agreed to by the Permittee: Devon L Kasper

Date: June 3, 2021

Approved by the City Administrator on the ____ day of _____.

City of Salida: _____ (City Administrator)

The Angel of Shavano Car Show has been held for over 25 years. This is the only fundraiser for Chaffee County Search and Rescue South. Usually about 100-110 cars are entered. We use Riverside Park, including the Band Shell and have never damaged the park. The event is attended by car owners from all over Colorado and draws hundreds of spectators.

John Elko
719 5393867
Search & Rescue

Salida Park Rental & Special Event Form

This application must be filled out in its entirety and is a request only. Applications can be accepted or rejected.

Applicant/Entity Name (this will be the primary contact for the City) *

John Ellis

Applicant/Entity Email *

sgjjellis@gmail.com

What type of Event are you requesting? *

- Public Event: Free and open to the public eg. concerts/festivals (60-90 days notice)
- Admission Based Event: A paid ticket or reservation is required for entry (60-90 days notice)
- Races: A paid race event that can include walking, running, biking etc (60 days notice)
- Special Occasion: A private event by invitation only eg. celebration/birthday party (14 day notice)
- Tournament (30 days notice)
- Assembly/First Amendment Activity (Recommended 5 business day notice)

Event/Activity Name *

Angel of Shavano Car Show

Provide a short description of your activity. Include any website or social media handles associated with the event. *

Car show with prizes--fundraiser for Chaffee County Search and Rescue South. The Search and Rescue website has details. The date is August 7, 2021. The times are 6am to 4pm.

Desired Location of Event/Activity *

- Riverside Park
- Alpine Park
- Centennial Park
- Chisholm Park
- Chisholm Park Clubhouse
- Thonoff Park
- F street (For parades, walks/runs/bike races)
- Skatepark
- Marvin Park (For Baseball, Softball or Kickball tournaments)
- Centennial Courts (For Tennis or Pickleball Tournaments)
- Other:

Estimated number of attendees? *

200

Start date desired *

MM DD YYYY

08 / 07 / 2021

Start Time Desired (please include load in time) *

Time

06 : 00 AM ▼

End date desired *

MM DD YYYY

08 / 07 / 2021

End Time Desired (please include load out time) *

Time

04 : 00 PM ▼

Will ANY of these features apply to your event? *

- More than 50 attendees?
- Sell food or merchandise?
- Sell or dispense alcohol? (only allowed for non profit org)
- Use amplified sound?
- Need to close a street or right of way?
- Require law enforcement, security or fire professionals?
- Require municipal water or electricity hook ups?
- Require City fencing, road barricades, cones or sprinkler marking?

This form was created inside of City of Salida.

Google Forms

Addendum A
For Applications B and C

1. Do you plan on using any portion of the Salida Trail System (STS)? Yes No
If yes, describe when, how and where: _____

2. Will any food or merchandise be sold? Yes No
If yes, **FOOD AND SALES TAX LICENSES MUST BE OBTAINED.** Contact the Colorado Department of Revenue for sales tax licenses at (303) 232-2416, and the Chaffee County Public Health Department for food licenses at (719) 539-2124.
Vendors must have a fire extinguisher on site. Vendor booths are subject to inspection by the Salida Police and Fire Departments.

3. Will alcoholic beverages be sold and/or dispensed at your event? Yes No
If yes, please fill out the **Application for Special Events Permit** and submit it along with the necessary fees. **A State of Colorado Special Event Liquor License permit is ONLY issued to incorporated non-profit organizations. EVENTS REQUIRING ALCOHOL LICENSES MUST SUBMIT THEIR APPLICATION AT LEAST 90 DAYS IN ADVANCE OF THE EVENT.**

4. Are street closures proposed for your event? Yes No
If yes, where and when? ~~Salida~~
If yes, it is **your** responsibility to circulate and submit a petition signed by abutting residents/merchants as to their support or non-support of the closure.

5. Will you require any law enforcement services specific for your event? Yes No
If yes, for what purpose (security, traffic, parking or public control, Salida Trail System crossings, etc.)?
Help with moving parked cars if needed on closed streets
Dates and times officers needed? 8-7-21 6Am to 4PM

6. Where do you plan for people to park for your event? Street Parking

7. For large events, please explain your **Emergency Action Plan, including First Aid Stations, Communication and public safety agencies. Attach an additional sheet if needed.**
All Salida Rescue members are first aid trained. We also will carry radios to be able to call EMS or law enforcement if needed.

8. Will you need event insurance? Yes No
Events to which the PUBLIC is invited require insurance. **Please refer to #11 under Provisions for Park Rentals and Park Rules.** Proof of insurance will be required with this application and must list the City as an additional insured party.

9. Please list any other needs or requirements that have not been covered.
~~Street closures from F street to G street for stoplight to cahouse~~
~~Sackett street from G street to E street~~
~~allaya from C to F and E to F~~

50 CARS IN PARK



	Electricity
	Potable water
	Bathrooms
	Double Bench
	Riverside Trees
	Stage
	Scout Hut
	Playground
	Sidewalks

Riverside Park Facilities



NOTES 1. SACKETT PARKING SPOTS APPROX 9' WIDE

2. NEED CONES TO LINE SACKETT
3. NEED 3 SLOW SPEED OR 'SLOW EVENT'
4. MAX 16 LOST ON 'F' STREET (PARKING)
- MAX 10 LOST ON SACKETT (PARKING)



PT Picnic Table

47 CAR SPOTS on SACKETT

RIVER



21 CARS

26 CARS



SCOUT HUT

ARE/ROC EYE/CROC NO PARKING

RAMP

← 6 CARS →

← 4 CARS → STREET

← 16 CARS →

← 10 CARS →

WALK-WAY

LATE/LAST CAR'S PARKING

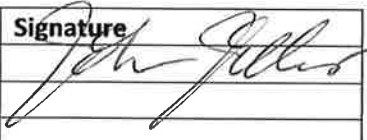
Item 6.

**COLORADO COUNTIES CASUALTY AND PROPERTY POOL
1/1/2021 TO 1/1/2022 PROPERTY - LAYERED PROGRAM - POLICY NUMBERS, PARTICIPATION**

Layer	Carrier	Policy Number	Participation	% Participation
Primary \$10,000,000 including Flood/Quake	UW's at Loyds (various) Lead	PW0330021, PW0330121	\$4,500,000	55%
2% Hail Ded/Per Building	Starr Specialty Lines Ins. Co.	SLSTPTY11390921	\$2,000,000	15%
Auto Physical Damage Over the Road Sublimit \$1M	Westchester Surplus Allied World	D38095432004 031216751A	\$2,000,000 \$1,500,000	20% 10%
Total Primary Layer			\$10,000,000	100%
\$15,000,000 Excess of \$10,000,000 Incl Flood/Quake	Starr Specialty Lines Ins. Co. Evanston (Market)	SLSTPTY11390921 MKLV2XPR000023	\$3,000,000 \$4,500,000	13% 32%
Total Excess Layer \$15M xs \$10M	UW's at Loyds (various) Westchester Surplus Lines	PW0330021 D38095432004	\$4,500,000 \$3,000,000	35% 20%
\$25,000,000 Excess of \$25,000,000 Incl Flood/Quake	Fidelis Aspen Specialty Ins. Co. RSUI Indemnity Co. Lexington Ins. Co. Rokstone/Mitsui	NOGW47603021 PX00K6221 NHD915886 0006893563 NOGW47604021	\$12,500,000 \$3,750,000 \$2,500,000 \$5,000,000 \$6,250,000	50% 15% 10% 20% 5%
Total Excess Layer \$25M xs \$25M			\$25,000,000	100%
\$50,000,000 Excess of \$50,000,000	Homeland Ins. Co. of New York RSUI Indemnity Co.	795014043 NHD915887	\$25,000,000 \$25,000,000	50% 50%
Total Excess Layer \$50M xs \$50M			\$50,000,000	100%
Excess Automobile Physical Damage - over the Road \$4,000,000 excess \$1,000,000	Endurance	IMU10012212603	\$4,000,000	100%

Salida Special Event Emergency Action Plan

I, the undersigned, agree to comply with the following Emergency Action Plan to the best of my ability. The first person on this list will be the designated Emergency Manager and will take responsibility for public addresses and instruction to the event participants.

Emergency Manager (1 lead, 2 alternates)	Contact info 1	Contact info 2	Signature
1. John Ellis	563 299 4003		
2. Brad Craig	719 207 0287		
3. Jinan Martini	917 648 0483		
4.			

Please complete the following template according to your Events plan and location.
The following procedures should be followed in the event of an emergency.

Communications

- The manager or designee will communicate the designated evacuation space to participants at the beginning of the event.
- The Emergency Manger will communicate to the event participants in an emergency with a
 - Bull Horn
 - PA system
 - Emergency level voice

Fire

- Call 911
- Assist injured or disabled personnel.
- Evacuate the building. Activate emergency shutoffs if available.
- Attempt to use a fire extinguisher only if you have been trained.
- Evacuate participant to

Medical Emergency

- Identify the medical emergency.
- If life threatening, call 911.
- Administer first aid if properly trained.
- Evacuate the injured person to

HRRMC Emergency Department via EMS

Violent incident

- Call 911.
- Attempt to avoid the situation – move participants away
- Try to deny contact-evacuate to Scout hut
lock/block doors, turn off lights, silence phones.
- If necessary defend - distract, attack, subdue.

Severe Weather/Natural incident

- Move participants away from threat if possible.
- Evacuate to Scout Hut and Band shell
- Call 911

Urgent Situation (suspicious person, package, activity or bomb threat)

- Call 911.
- State who, what, where, when, why, and how situation occurred.
- If bomb threat, turn off all electronics.

All Search and Rescue members are trained in first aid/cpr and all will be carrying radios and will be able to call EMS and/or law enforcement if needed.

CITY OF SALIDA

Permit #: _____

AMPLIFIED SOUND PERMIT

Please fill out form completely, sign and date prior to submission.

Pursuant to Article IX Section 10-9-80 S.M.C., Chatfee Co SAR South (Permittee) has been granted this permit to exceed the maximum sound levels established in Article IX Section 10-9-80, S.M.C., in accordance with the following terms and conditions:

Permittee: Chatfee County Search and Rescue South

Address: 10364 CR 120, Salida, CO 81242

Telephone: _____

Individual supervising sound (if different from Permittee): Red Tischer

Activity/event: Angel of Shavano Car Show

Type of sound amplification equipment authorized (if any): _____

Location: F street and Sackett

Date(s): 8-7-21

Hours of operation: 6 Am to 4 pm (8am-4pm amplified sound)

Additional terms/conditions (attach additional sheets if necessary): Will be parking entrants cars @ 6am, show starts @

8am to 4 pm (loud cars parking, Bullhorn to help w/parking)

Expiration: 6am to 4 pm ↑

This permit will not be issued beyond 10:00 p.m.

The Permittee shall ensure that the sound/activity authorized by this permit shall be conducted in compliance with all applicable City ordinances and regulations, and a failure by the Permittee to do so, or to comply with all terms and conditions set forth hereinabove, may result in the summary revocation of this permit.

Accepted and agreed to by the Permittee: _____

Date: _____

Approved by the City Administrator on the ____ day of _____.

City of Salida: _____ (City Administrator)

Copies to: Police ___ Public Works ___ Fire ___ City Clerk ___ City Zoning ___

January, 2009 Amplified Sound Permit



CITY COUNCIL WORK SESSION

MEETING DATE: June 15, 2021

AGENDA ITEM: Summer Concert Series in Riverside Park

FROM: Patrick O'Brien, Arts and Culture Supervisor

The Arts & Culture Department plans to promote and produce five (5) total concerts in Riverside Park as part of the Summer Concert Series (formerly Thursdays @ 6) beginning in July. Each of the following dates will highlight a single band or artist to perform from 6:30pm to approximately 8:30pm at the bandshell. Each concert will be open to the public, but a pre-registration and an on-site registration mechanism will be in place for each date. Three-quarters of the park area (from the west side of the playground, south to Sackett Ave., west to the bisecting sidewalk and up to the bandshell stage) will have fencing/barriers to designate the event area, which also will serve as the requested specially permitted area. Within this designated area, there will be the intent to vend single-serve beer and wine to legal-aged individuals.

We look forward to bringing these community events to Riverside Park once again!

DR 8439 (06/28/06)
 COLORADO DEPARTMENT OF REVENUE
 LIQUOR ENFORCEMENT DIVISION
 1375 SHERMAN STREET
 DENVER CO 80261
 (303) 205-2300

APPLICATION FOR A SPECIAL EVENTS PERMIT

Department Use Only

IN ORDER TO QUALIFY FOR A SPECIAL EVENTS PERMIT, YOU MUST BE NONPROFIT AND ONE OF THE FOLLOWING (See back for details.)

<input type="checkbox"/> SOCIAL	<input type="checkbox"/> ATHLETIC	<input type="checkbox"/> PHILANTHROPIC INSTITUTION
<input type="checkbox"/> FRATERNAL	<input type="checkbox"/> CHARTERED BRANCH, LODGE OR CHAPTER	<input type="checkbox"/> POLITICAL CANDIDATE
<input type="checkbox"/> PATRIOTIC	<input type="checkbox"/> OF A NATIONAL ORGANIZATION OR SOCIETY	<input checked="" type="checkbox"/> MUNICIPALITY OWNING ARTS FACILITIES
<input type="checkbox"/> POLITICAL	<input type="checkbox"/> RELIGIOUS INSTITUTION	

LIAB TYPE OF SPECIAL EVENT APPLICANT IS APPLYING FOR:	DO NOT WRITE IN THIS SPACE
2110 <input checked="" type="checkbox"/> MALT, VINOUS AND SPIRITUOUS LIQUOR \$25.00 PER DAY	LIQUOR PERMIT NUMBER
2170 <input checked="" type="checkbox"/> FERMENTED MALT BEVERAGE (3.2 Beer) \$10.00 PER DAY	

1. NAME OF APPLICANT ORGANIZATION OR POLITICAL CANDIDATE The City of Salida	State Sales Tax Number (Required) 01276759-0000
--	--

2. MAILING ADDRESS OF ORGANIZATION OR POLITICAL CANDIDATE (include street, city/town and ZIP) 220 W. Sackett Ave. Salida, CO 81201	3. ADDRESS OF PLACE TO HAVE SPECIAL EVENT (include street, city/town and ZIP) 100 E. Sackett Ave. Salida, CO 81201
---	---

NAME	DATE OF BIRTH	HOME ADDRESS (Street, City, State, ZIP)	PHONE NUMBER
------	---------------	---	--------------

4. PRES./SEC'Y OF ORG. or POLITICAL CANDIDATE Michael Varnum	11/24/59	422 W. 2nd St., Salida, CO 81201	719.530.0933
---	----------	----------------------------------	--------------

5. EVENT MANAGER Patrick O'Brien	12/13/67	208 O St, Unit A, Salida, CO 81201	719.530.0933
-------------------------------------	----------	------------------------------------	--------------

6. HAS APPLICANT ORGANIZATION OR POLITICAL CANDIDATE BEEN ISSUED A SPECIAL EVENT PERMIT THIS CALENDAR YEAR? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES HOW MANY DAYS?	7. IS PREMISES NOW LICENSED UNDER STATE LIQUOR OR BEER CODE? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES TO WHOM?
---	--

8. DOES THE APPLICANT HAVE POSSESSION OR WRITTEN PERMISSION FOR THE USE OF THE PREMISES TO BE LICENSED? Yes No

LIST BELOW THE EXACT DATE(S) FOR WHICH APPLICATION IS BEING MADE FOR PERMIT

Date	Hours	Date	Hours	Date	Hours	Date	Hours		
7/1/21	From 6:00 p .m. To 8:00 p .m.	7/8/21	From 6:00 p .m. To 8:00 p .m.	7/15/21	From 6:00 p .m. To 8:00 p .m.	7/29/21	From 6:00 p .m. To 8:00 p .m.	8/5/21	From 6:00 p .m. To 8:00 p .m.

OATH OF APPLICANT

I declare under penalty of perjury in the second degree that I have read the foregoing application and all attachments thereto, and that all information therein is true, correct, and complete to the best of my knowledge.

SIGNATURE 	TITLE Arts & Culture Director	DATE 6.4.21
--	----------------------------------	----------------

REPORT AND APPROVAL OF LOCAL LICENSING AUTHORITY (CITY OR COUNTY)

The foregoing application has been examined and the premises, business conducted and character of the applicant is satisfactory, and we do report that such permit, if granted, will comply with the provisions of Title 12, Article 48, C.R.S., as amended.

THEREFORE, THIS APPLICATION IS APPROVED.

LOCAL LICENSING AUTHORITY (CITY OR COUNTY)	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY	TELEPHONE NUMBER OF CITY/COUNTY CLERK
--	--	---------------------------------------

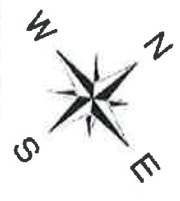
SIGNATURE	TITLE	DATE
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DO NOT WRITE IN THIS SPACE - FOR DEPARTMENT OF REVENUE USE ONLY

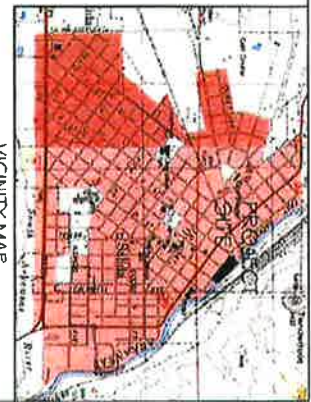
LIABILITY INFORMATION			
License Account Number	Liability Date	State	TOTAL
		-750 (999)	\$.

(Instructions on Reverse Side)

TOPOGRAPHIC SURVEY OF RIVERSIDE PARK SALIDA, COLORADO



SCALE
1" = 30'



VICINITY MAP
NOT TO SCALE



GENERAL NOTES

LAND SURVEYOR'S CERTIFICATE



LEGEND

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TOPOGRAPHIC SURVEY
OF RIVERSIDE PARK
SALIDA, COLORADO

LANDMARK
SURVEYING & MAPPING

Summer Concrete in Riverside Park

Salida Special Event Emergency Action Plan

I, the undersigned, agree to comply with the following Emergency Action Plan to the best of my ability. The first person on this list will be the designated Emergency Manager and will take responsibility for public addresses and instruction to the event participants.

Emergency Manager (1 lead, 2 alternates)	Contact info 1	Contact info 2	Signature
1. MICHAEL VARNUM	319.221.9438	719.530.0933	<i>Michael Varnum</i>
2. PATRICK O'BRIEN	310.880.5875	719.530.0933	<i>Patrick O'Brien</i>
3.			
4.			

Please complete the following template according to your Events plan and location.
The following procedures should be followed in the event of an emergency.

Communications

1. The manager or designee will communicate the designated evacuation space to participants at the beginning of the event.
2. The Emergency Manger will communicate to the event participants in an emergency with a
 - Bull Horn
 - PA system
 - Emergency level voice

Fire

1. Call 911
2. Assist injured or disabled personnel.
3. Evacuate the building. Activate emergency shutoffs if available.
4. Attempt to use a fire extinguisher only if you have been trained.
5. Evacuate participant to

Medical Emergency

1. Identify the medical emergency.
2. If life threatening, call 911.
3. Administer first aid if properly trained.
4. Evacuate the injured person to

Heart of Rockies Regional Medical ER

Violent incident

1. Call 911.
2. Attempt to avoid the situation - move participants away
3. Try to deny contact-evacuate to
4. If necessary defend - distract, attack, subdue.

Secret Hut, cars, homes/rentals

Severe Weather/Natural incident

1. Move participants away from threat if possible.
2. Evacuate to
3. Call 911

cars, homes/rentals, nearby businesses

Urgent Situation (suspicious person, package, activity or bomb threat)

1. Call 911.
2. State who, what, where, when, why, and how situation occurred.
3. If bomb threat, turn off all electronics.

Addendum A

- 1. **Do you plan on using any portion of the Salida Trail System (STS)?** Yes No

If yes, describe when, how and where:

- 2. **How many people do you plan to have at your event:** 100-300

- 3. **Will any food or merchandise be sold?** Yes No

If yes, FOOD AND SALES TAX LICENSES MUST BE OBTAINED. Contact the Colorado Department of Revenue for sales tax licenses at (303) 232-2416, and the Chaffee County Public Health Department for food licenses at (719) 539-2124. Vendors must have a fire extinguisher on site. Vendor booths are subject to inspection by the Salida Police and Fire Departments.

- 4. **Will alcoholic beverages be sold and/or dispensed at your event?**

Yes No

If yes, please fill out the Application for Special Events Liquor License and submit it along with the necessary fees. A State of Colorado Special Event Liquor License permit is ONLY issued to incorporated non- profit organizations. EVENTS REQUIRING ALCOHOL LICENSES MUST SUBMIT THEIR APPLICATION AT LEAST 90 DAYS IN ADVANCE OF THE EVENT.

- 5. **Will there be amplified sound at your event?** Yes No

- 6. **Are street closures proposed for your event?** Yes No

If yes, where and when? _____

- 7. **Will you require any law enforcement services specific for your event?** Yes No

If yes, for what purpose (security, traffic, parking or public control, Salida Trail System crossings, etc.?)

Dates and times officers needed? _____

Please attach the event's Security Plan.
The City of Salida requires reimbursement for the cost of providing police and safety measures above the standard for the time and date of any event.

CITY OF SALIDA

Permit #: _____

AMPLIFIED SOUND PERMIT

Please fill out form completely, sign and date prior to submission.

Pursuant to Article IX Section 10-9-80 S.M.C., Arts & Culture Dept. (Permittee) has been granted this permit to exceed the maximum sound levels established in Article IX Section 10-9-80, S.M.C., in accordance with the following terms and conditions:

Permittee: Arts & Culture Dept.

Address: 220 W. Sackett Ave.
Salida, CO 81201

Telephone: 719.530.0933

Individual supervising sound (if different from Permittee): _____

Activity/event: Summer Concert Series

Type of sound amplification equipment authorized (if any): _____

Location: Riverside Park

Date(s): 2021: 7/1, 7/8, 7/15, 7/29, 8/5

Hours of operation: 5:00-8:30 pm

Additional terms/conditions (attach additional sheets if necessary): _____

Expiration: _____

This permit will not be issued beyond 10:00 p.m.

The Permittee shall ensure that the sound/activity authorized by this permit shall be conducted in compliance with all applicable City ordinances and regulations, and a failure by the Permittee to do so, or to comply with all terms and conditions set forth hereinabove, may result in the summary revocation of this permit.

Accepted and agreed to by the Permittee: _____

Date: _____

Approved by the City Administrator on the ____ day of _____.

City of Salida: _____ (City Administrator)

Copies to: Police ____ Public Works ____ Fire ____ City Clerk ____ City Zoning ____
January, 2009 Amplified Sound Permit



CITY COUNCIL ACTION FORM

Department Finance	Presented by Aimee Tihonovich - Finance Director	Date June 15, 2021
------------------------------	--	------------------------------

ITEM

City of Salida 2020 ‘Comprehensive Annual Financial Report’ with audited financial report and ‘2020 Board Communication Letter’ from auditors.

BACKGROUND

The auditors have completed their field work and have worked with staff to develop a Comprehensive Annual Financial Report which has all the requirements necessary for submitting to the Government Finance Officers Association (GFOA) for consideration of a Certification of Achievement for Excellence in Financial Reporting award.

The auditors will be in attendance (virtually) to discuss the draft annual financial report and the annually required “board communication letter”.

FISCAL NOTE

There is no financial impact.

STAFF RECOMMENDATION

Staff recommends approval of the attached audit reports.

SUGGESTED MOTION



CITY COUNCIL ACTION FORM

Department	Presented by	Date
Finance	Aimee Tihonovich - Finance Director	June 15, 2021

A city councilmember should state “I move to approve the Comprehensive Annual Financial Report and the Board Communication letter as presented”, followed by a second and a roll call vote.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the fiscal year ended
December 31, 2020

CITY OF SALIDA, COLORADO

Email: finance@CityofSalida.com

Website: CityofSalida.com

448 E. 1st Street, Ste. # 112

Salida, CO 81201



**City of Salida, Colorado
Comprehensive Annual Financial Report
For the year ended December 31, 2020**

**City of Salida, Colorado
Comprehensive Annual Financial Report
December 31, 2020**

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**City of Salida, Colorado
Comprehensive Annual Financial Report
December 31, 2020**

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June 18, 2021

To the Honorable Mayor, Members of the City Council and Citizens of the City of Salida:

State law requires that every general purpose local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2020.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

McMahan and Associates, LLC, a firm of licensed Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Salida's financial statements for the year ended December 31, 2020. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the government

The City of Salida, incorporated in 1880, is known as the "Heart of the Rockies." Salida is located approximately two to three hours from the more densely populated urban "front range" communities of Colorado, such as Colorado Springs, Denver and Boulder. Salida is the county seat of Chaffee County and its largest city, with a population of approximately 6,082. The City is the service, supply, and tourism center for the Upper Arkansas River Valley in central Colorado. Although flanked by majestic 14,000-foot snow-capped peaks, at just over 7,000 feet in elevation, Salida enjoys a surprisingly mild climate that some refer to as the Banana Belt. Salida has a relaxed pace and a small hometown feel along with world-class recreational opportunities.

The City limits currently occupy just over 2.2 square miles. The City of Salida is empowered to levy a property tax on real property located within its boundaries, but the tax was repealed in 2008. It relies primarily on sales tax revenue to provide government services. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

Salida is organized as a statutory city under the constitution of the State of Colorado that follows the mayor-council form of government. The Mayor, the Treasurer and six Council members are directly elected. There are three wards in the City, and two Council members represent each ward. Policy-making and legislative authority are vested in the governing body consisting of the Mayor and six Council members. Council members serve four-year terms, with three members

elected every two years. The Mayor is elected for a two-year term. According to Colorado statutes, officials elected to two-year terms are eligible for three terms. Council members and the Treasurer are elected to four-year terms and are limited to two terms. The City Council appoints the City Administrator, City Attorney and City Clerk. The City Administrator appoints department heads.

Services provided by municipalities vary widely. Although citizens have many of the same services available to them in any incorporated area, some may be served by a special district or other governmental entity. Therefore, one town or city may not be directly comparable to another. It is important that readers of the financial statements and budgets know what services the City provides in order to understand the reports. The broad services provided by Salida's employees across the various divisions (described below) include the following:

- Public safety –
 - 24/7 police protection including vehicle, bicycle and foot patrol, crime prevention and law enforcement; vehicle identification number inspections, school safety, special event support, DUI awareness programs, drug task force, regional preparedness, E911 board representation. The Community Services Division extends safety and public service while protecting the welfare of domestic animals, as well as maintaining the integrity of the Salida City Code through education, citizen engagement and enforcement.
 - 24/7 professional fire response (structural and wildland), emergency medical services, hazardous material response, technical rescue (ice, swift water, confined space, high and low angles), installation of smoke detectors, inspection and plan reviews, code enforcement, fire prevention and CPR classes, fireworks displays, staffing for fire protection district, regional preparedness and various other education and civic activities
- Public works – operation, maintenance and improvement of streets, alleys, walkways, parking lots, parks, play features, public structures, underground distribution or collection lines and appurtenances, trees, and other public infrastructure
- Water and Wastewater plant operations – Treatment and distribution of municipal water; collection, treatment of and safe discharge of wastewater (including wastewater services for the Town of Poncha Springs); lab testing, acceptance and treatment of outside septage.
- Community development – land use and zoning, review of development plans, subdivisions, building and sign permits, long range and current planning, historic preservation, grant writing and reporting
- Parks and recreation – aquatic center, swimming lessons, fitness and recreation programs, and maintenance of park facilities, sports complexes, and trails
- Arts and culture – services for event centers activities and special events for community members of all ages, alliance with outside organizations (Chamber of Commerce, Salida Business Alliance, etc.), and a creative district.
- Administrative services – liquor, marijuana and arborists licensing, vendor and special event permitting, billing and collection of water and wastewater services, protection of water rights, birth and death certificates, municipal court, grant writing and reporting, intergovernmental facility management, payroll, accounts payable, accounts receivable, budgeting, financial reporting, human resources, legal, cash management / treasury, risk management, records management, public information, meeting coordination, and other general government and administrative services

Water treatment and distribution and wastewater collection and treatment services are provided through an enterprise fund. See the MD&A for an explanation about different types of funds.

The Council is required to adopt an initial budget for the fiscal year no later than December 31 preceding the beginning of the fiscal year on January 1. This annual budget serves as the foundation for the City of Salida's financial planning and control. The budget is prepared by fund, function or department (e.g., police). Department heads may transfer resources within a department as they see fit. Transfers between departments within the same fund, however, need approval from the Finance Director or City Administrator. Changes to a fund's total bottom line must be done with an amendment by Council after posting the amendment and holding a public hearing on it.

Local economy

The City of Salida serves as a shopping hub for the surrounding small towns and rural areas. Tourism is a major contributor to the local economy. Sales tax revenue peaks in the "summer season" of June to September, with July being the strongest month. Salida is a short drive from the Monarch Ski area, which draws winter visitors to the area and contributes to the local economy. However, February, which falls in the middle of the "ski season" is the slowest month for collections. Increasingly, Salida is experiencing growth in sales tax collections during the "shoulder season" defined as April-May and October-November when the weather is typically suitable for many outdoor activities that attract visitors to the area.

Sales tax increases year over year have been strong averaging 9.5% over the last five years. In 2020, the sales tax increased 16.1% over 2019 in spite of pandemic restrictions. The retail sector was strong offsetting the declines in the accommodation and food services industries. Strengths in the retail sector were mostly due to visitors and citizens alike stocking up on essentials. The City also saw a significant increase in sales tax generated from online purchasing activity. Tourism remained high as people enjoyed the many "safer" outdoor activities offered by this region.

Reliable unemployment information for just the City of Salida is unavailable, consequently Chaffee County unemployment data is utilized for monitoring purposes. Unemployment in Chaffee County has been relatively flat over the 5 years previous to 2020 hovering around the 2.5% rate which is slightly better than the state which tends to be closer to 3%. Unemployment increased in 2020 as did the rest of the nation due to the pandemic and ended the year at 5.4% compared to the state's rate of 6.9% according to the U.S. Bureau of Labor and Statistics.

Long-term financial planning and major initiatives

Unrestricted fund balance in the general fund at year end was 66.1% of total general fund operating expenses. This amount is significantly above policy guidelines set by Council for budgetary and planning purposes (25%). The strong fund balance coupled with continued growth projections provides the confidence to plan for significant projects in the future. A financial advisor is working with the City to refine a long term financial plan to help achieve capital goals (some wants and some needs) such as the addition of hot spring soaking pools at the aquatic center, a new fire station, aquatic center hot water delivery line replacements, fire equipment replacements, a sports complex and a recreation center. In 2021 a new skatepark will be installed, which will be primarily funded with grant monies and local donations.

The Street fund has high priority projects planned out through 2024 with estimated annual expenditures in the long term plan thereafter. 42% of the City-generated sales tax can predominantly support the anticipated expenditures complemented by grants and possibly some debt issuance for a single bridge repair project planned for 2024.

The City Water and Wastewater funds underwent a rate study in 2020 resulting in recommended rate increases of 2.58% for water and 8.85% for wastewater, which were implemented in 2021 and will be increased by the same rate each year for the next five years. This will ensure the City's financial ability to maintain the important infrastructure for these services. In 2021, another rate study will be accomplished specific to system development fees to ensure those rates can fund future system expansion needs.

Low-interest new debt financing in the amount of \$4.1 million is planned for 2021 to accomplish a larger than normal replacement of major water lines project.

Relevant financial policies

The City of Salida has adopted a comprehensive set of financial policies. During the current year, the City revisited its Fund Balance Policy and updated it to include funds that were not in existence since the policy was originally adopted. The updated version also increased the amount to maintain in the general fund from a previous level of 10% of operating expenses to the revised level of 25%. Since the City is very reliant on sales tax and sales tax has volatility, the 25% minimum level will help during economic downturns.

As a service organization, the City of Salida recognizes employees as the most important resource of the City. In order to ensure that the City provides employees with a total compensation package of pay and benefits comparable to other governmental and private employers, the compensation policy was updated in 2020 to develop new market based pay ranges by position versus grade based pay plans and all employees were brought to market pay.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the finance and administration department. We wish to thank all government departments for their assistance in providing the data necessary to prepare this report. Credit also is due to the Mayor and Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Salida's finances.

Respectfully submitted,

Drew Nelson
City Administrator

Aimee Tihonovich
Finance Director

Organizational Chart

Salida Citizens

Mayor, City Council & Treasurer

Municipal Court Judge & Prosecutor

City Attorney

City Administrator

Planning Commission, Recreation Advisory Board, Historic Preservation Commission, Tree Board, Finance Committee, Board of Adjustment

City Clerk

General Administration

Finance Director

Police Chief

Fire Chief

Community Development Director

Public Works Director

Arts & Culture Director

Parks and Recreation Director

IT, Human Resources, Legal

Accounting, Payroll, Utility Billing

Police Officers & Community Service

Firefighters & Fire Inspector

Land Use, Land Development

Public Works, Streets, Water, and Waste Water

SteamPlant, Scout Hut, Riverside Park Events, Creative District

Recreation, Parks, Hot Springs Aquatic Center

CITY OF SALIDA, COLORADO
List of Elected and Appointed Officials
as of December 31, 2020

Elected Officials

Mayor

Council Member - Ward 1

Council Member - Ward 1

Council Member - Ward 2

Council Member - Ward 2

Council Member - Ward 3

Council Member - Ward 3

Treasurer

P.T. Wood

Dan Shore

Jane Templeton

Justin Critelli

Mike Pollock

Harald Kasper

Alisa Papenfort

Merrell Bergin

Appointed Officials & Staff

Municipal Court Judge

Municipal Prosecutor

Planning Commition Chairperson

Recreation Advisory Board Chairperson

Historic Preservation Commission Chairperson

Tree Board President

Board of Adjustment Chairperson

City Administrator

City Attorney

City Clerk

Arts & Culture Director

Community Development Director

Finance Director

Fire Chief

Parks & Recreation Director

Police Chief

Public Works Director

Cheryl Hardy-Moore

Matthew Krob

Greg Gollet

Diana Porter

Keith Krebs

Marilyn Moore

Greg Follet

Drew Nelson

Nina Williams

Erin Kelley

Michael Varnum

Bill Almquist

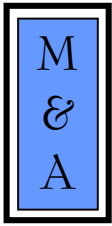
Aimee Tihonovich

Doug Bess

Mike (Diesel) Post

Russ Johnson

David Lady



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INDEPENDENT AUDITOR'S REPORT

**To the Mayor and City Council
City of Salida**

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Salida (the "City"), as of and for the year ended December 31, 2020, which collectively comprise the City's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Salida as of December 31, 2020, and the respective changes in financial position and, where applicable, the cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Member: American Institute of Certified Public Accountants

PAUL J. BACKES, CPA, CGMA
MICHAEL N. JENKINS, CA, CPA, CGMA
DANIEL R. CUDAHY, CPA, CGMA

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FRISCO: (970) 668-3

INDEPENDENT AUDITOR'S REPORT
To the Mayor and City Council
City of Salida

Other Matters

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

U. S. generally accepted accounting principles require that the Schedule of City's Proportionate Share of the Net Pension Liability, the Schedule of Changes in Net Pension Asset / Liability, and the Schedules of City Contributions in Section E, 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 Schedule of City's Proportionate Share of the Net Pension Liability, the Schedule of Changes in Net Pension Asset / Liability, and the Schedules of City Contributions in Section E in accordance with U.S. generally accepted auditing standards, 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.

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements taken as a whole. The introductory section, individual fund budgetary comparisons found in Section F, the *Local Highway Finance Report*, and the statistical information presented in section G are presented for purposes of additional analysis and are not a required part of the financial statements. The individual fund budgetary comparisons found in Section F and the *Local Highway Finance Report* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

**INDEPENDENT AUDITOR'S REPORT
To the Mayor and City Council
City of Salida**

Other Matters (continued)

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with accounting principles generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

McMahan and Associates, L.L.C.

MANAGEMENT'S DISCUSSION AND ANALYSIS



Management's Discussion and Analysis

As Management of the City of Salida, we offer readers of the City of Salida's financial statements this narrative overview and analysis of the financial activities of the City of Salida for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - iv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of Salida exceeded its liabilities at the close of the most recent fiscal year by \$58,360,529 (net position). Of this amount, \$12,517,594 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The City of Salida's total net position increased by \$482,937 in spite of the challenges posed by COVID-19. The City focused efforts on keeping staff safely productive and employed and helping local businesses adjust to restrictions. Although recreation and event fees were significantly down, City sales tax revenue saw a significant 16.1% increase over the previous year.
- At the close of the current fiscal year, the City of Salida's governmental funds reported combined fund balances of \$7,397,949, an increase of \$854,223 (13.1%) in comparison with the prior year. Approximately 90.1% of this amount (\$6,663,132) is available for spending at the government's discretion (*unassigned & committed fund balance*).
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$5,774,454, or approximately 66.1% of total general fund expenditures.
- The City of Salida's total outstanding long-term debt decreased by \$155,269 during the current fiscal period due to principal payments exceeding new debt added.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City of Salida's basic financial statements. The City of Salida's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the

government's near-term financing decisions. Both the governmental fund balance sheet and the 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 Salida maintains seven 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 all seven funds (the general fund, the Street Fund, the Capital Improvement Fund, the Economic Development Fund, the Lodging Tax Fund, the Conservation Trust Fund and the Housing Fund).

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

Proprietary Funds. The City of Salida maintains two proprietary funds, both are *enterprise funds*. Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Salida uses enterprises funds to account for its water and sewer operations. It should be noted that in previous years, the SteamPlant event center operations were accounted for as an enterprise fund. That fund has been closed and the event center (now called Arts & Culture Department) operations are now a department within the general fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

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

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a 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 D1 to D29 of this report.

Other Information

The City of Salida adopts an annual appropriated budget for its general fund and all other funds. A budgetary comparison statement for the governmental funds is provided in the *required supplementary information* section. The City of Salida also presents *required supplementary information* concerning the City of Salida's progress in funding its obligation to provide pension benefits to its fire and police employees. The required supplementary information can be found on pages E1 to E16

Finally, budget comparison statements for proprietary funds are presented in the *supplementary information* section as well as the Local Highway Finance Report filed with the State of Colorado. This supplemental information can be found on pages F1 to F5 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the City of Salida, assets and deferred outflows of resources exceeded liabilities by \$58,360,529.

City of Salida’s Net Position

	<u>Governmental Activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 8,330,038	\$ 6,975,164	\$ 7,798,689	\$ 7,410,481	\$ 16,128,727	\$ 14,385,645
Capital Assets	28,517,023	26,684,823	29,252,447	31,703,650	57,769,470	58,388,473
Total Assets	36,847,061	33,659,987	37,051,136	39,114,131	73,898,197	72,774,118
Total Deferred outflows of resources	1,078,992	1,280,377	-	-	1,078,992	1,280,377
Long-term liabilities	2,486,061	2,369,235	12,724,410	12,600,030	15,210,471	14,969,265
Other liabilities	786,374	505,793	278,016	637,944	1,064,390	1,143,737
Total liabilities	3,272,435	2,875,028	13,002,426	13,237,974	16,274,861	16,113,002
Total Deferred inflows of resources	341,799	63,901	-	-	341,799	63,901
Net position:						
Net investment in capital assets	27,366,982	25,457,709	16,565,969	19,103,620	43,932,951	44,561,329
Restricted	670,645	596,103	1,034,732	986,683	1,705,377	1,582,786
Unrestricted	6,274,192	5,947,623	6,448,009	5,785,854	12,722,201	11,733,477
Total net position	\$ 34,311,819	\$ 32,001,435	\$ 24,048,710	\$ 25,876,157	\$ 58,360,529	\$ 57,877,592

Current and other assets increased in governmental activities by \$1,354,874 from the prior year due primarily to an increase in cash. Although the city recognized its role in contributing to the local economy and thus chose not to drastically cut spending when the pandemic broke out, sales tax revenues reached record high levels as citizens stayed home and shopped locally as well as online. Visitors desiring to safely recreate outdoors also contributed to the record-breaking sales tax levels by visiting local stores for essentials. In addition, the City delayed some projects determined to be of lower priority for impacting the local economy.

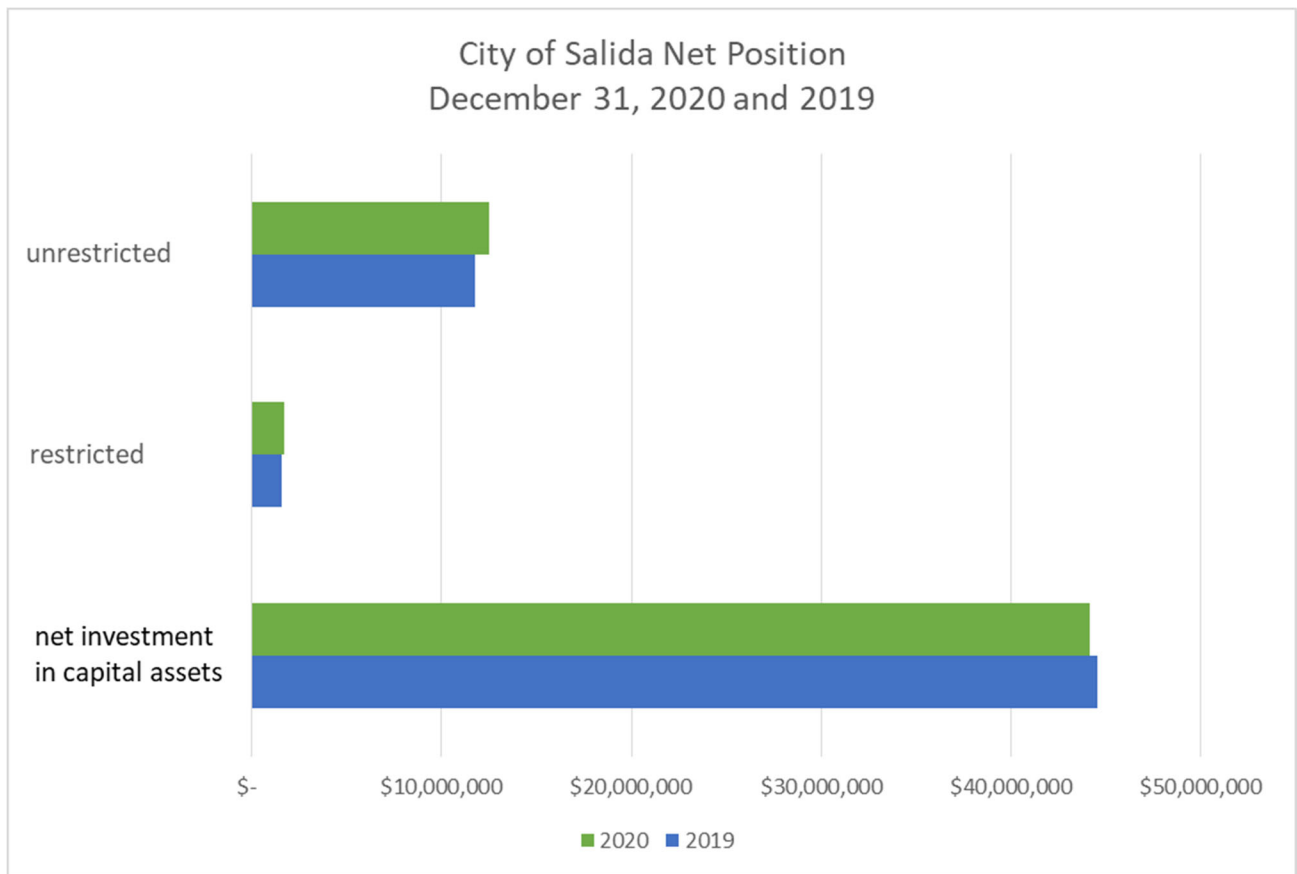
Other liabilities in governmental activities decreased by \$79,347 primarily due to having a lower accounts payable balance.

Long-term liabilities, which consist of bonds, notes, leases, accrued compensated absences and pension liability increased by \$241,206 (1.6%) from the previous year for governmental and business-type activities combined. In 2020 the City of Salida entered into a new capital lease in order to purchase machinery necessary for keeping sewer lines clear. Also, the City changed its personnel policy from a vacation and sick time based benefit to a more modern personal time off (PTO) model and the maximum accrual of paid time off was increased thus causing a higher liability balance.

By far, the largest portion of the City of Salida’s net position (75.6%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Salida uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City of Salida’s investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Salida’s net position, \$1,705,377 (2.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$12,722,201 is unrestricted and may be used to meet the government’s ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Salida is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.



The City of Salida’s overall net position increased by \$482,937 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

City of Salida’s Changes in Net Position

	<u>Governmental Activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Revenues:						
Program revenues						
Charges for service	\$ 931,322	\$ 947,631	\$ 3,416,158	\$ 3,517,281	\$ 4,347,480	\$ 4,464,912
Operating grants and contributions	648,226	104,538	-	903	648,226	105,441
Capital grants and contributions	28,944	371,830	1,283,573	1,198,157	1,312,517	1,569,987
General revenues:						
Taxes	11,352,085	9,990,335			11,352,085	9,990,335
Unrestricted investment earnings	79,103	115,718	98,662	113,413	177,765	229,131
Other	159,024	94,069			159,024	94,069
Total revenues	13,198,704	11,624,121	4,798,393	4,829,754	17,997,097	16,453,875
Expenses:						
General government	2,515,773	915,020			2,515,773	915,020
Public safety	4,389,355	3,509,183			4,389,355	3,509,183
Public works/streets	2,862,257	3,445,982			2,862,257	3,445,982
Culture, parks and recreation	2,812,178	2,044,294			2,812,178	2,044,294
Interest on long term debt	41,070	42,165			41,070	42,165
Water			2,194,312	1,799,018	2,194,312	1,799,018
Sewer			2,699,215	2,434,702	2,699,215	2,434,702
Event center			-	747,091	-	747,091
Total expenses	12,620,633	9,956,644	4,893,527	4,980,811	17,514,160	14,937,455
Increase (decrease) in net position before transfers	578,071	1,667,477	(95,134)	(151,057)	482,937	1,516,420
Transfers	1,732,313	575,280	(1,732,313)	(575,280)	-	-
Increase (decrease) in net position	2,310,384	2,242,757	(1,827,447)	(726,337)	482,937	1,516,420
Net position-beginning	32,001,435	29,758,678	25,876,157	26,602,494	57,877,592	56,361,172
Net position-ending	\$ 34,311,819	\$ 32,001,435	\$ 24,048,710	\$ 25,876,157	\$ 58,360,529	\$ 57,877,592

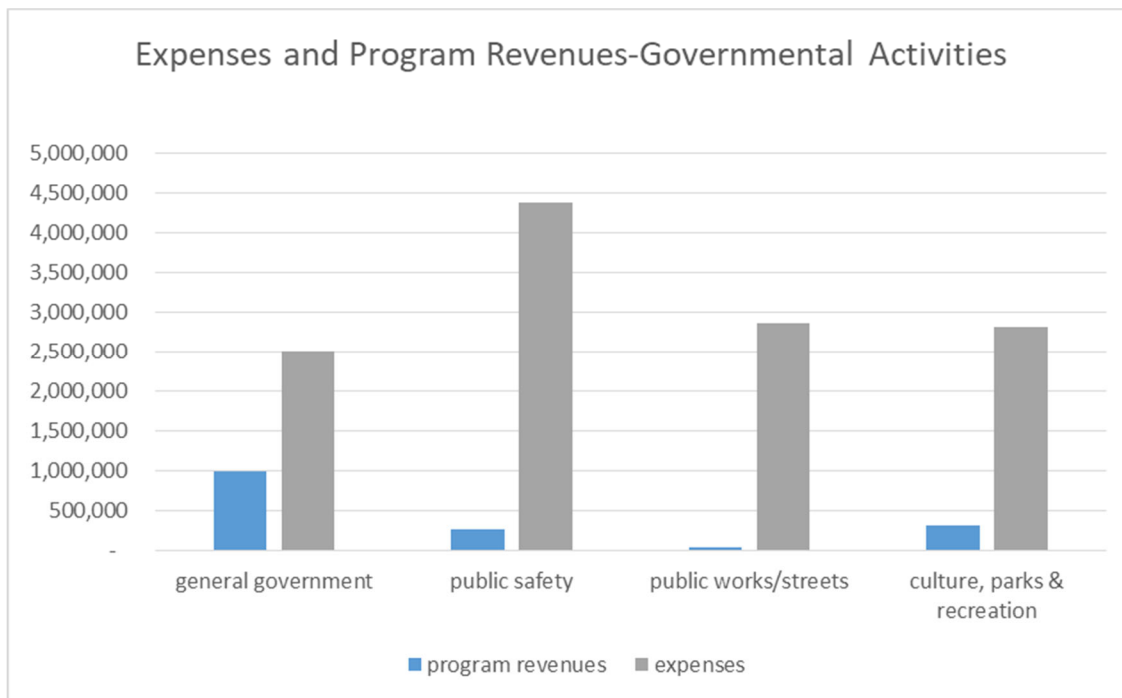
Governmental Activities. During the current fiscal year, net position for governmental activities increased \$2,310,384 from the prior fiscal year for an ending balance of \$34,311,819. \$1,732,313 of this increase can be attributed to transferring the net assets of the SteamPlant Event center, previously a “business-type” activity, into the governmental activities

classification as the amount of general fund support to the event center activities warranted this change in classification.

Revenues increased \$1,574,583 from the prior year due mostly to strong tax revenues. Taxes (primarily sales and lodging) remain the largest source of revenue at \$11,352,085 for the year.

Expenses grew during the current year, increasing from \$9,956,644 in the prior year to \$12,620,633 in the current year, an increase of \$2,663,989. In 2020, approximately \$995,999 more non-capitalized spending on infrastructure maintenance for general government was performed versus in 2019. In addition, \$454,799 more was spent in Economic Development efforts during 2020 to help businesses impacted by the pandemic. The City of Salida utilized federal government relief program funding in order to make this additional spending possible. Finally, expenses of \$542,361 for the Arts and Culture Department (previously classified as a business-type activity) were recorded here for the first time in 2020.

As shown in the chart below, direct revenues generated by the City of Salida’s programs are not sufficient to cover the costs. The City of Salida relies on sales tax, lodging tax, and other general revenues to cover the costs associated with various programs.



Business-type Activities. For the City of Salida’s business-type activities, net position decreased to an ending balance of \$24,048,710. The total decrease in net position for business-type activities (water and sewer) was \$1,827,447 from the prior fiscal year and can primarily be explained by the transfer of net assets to the governmental activities classification from the SteamPlant Event Center (now known as the Arts & Culture Department).

Financial Analysis of Governmental Funds

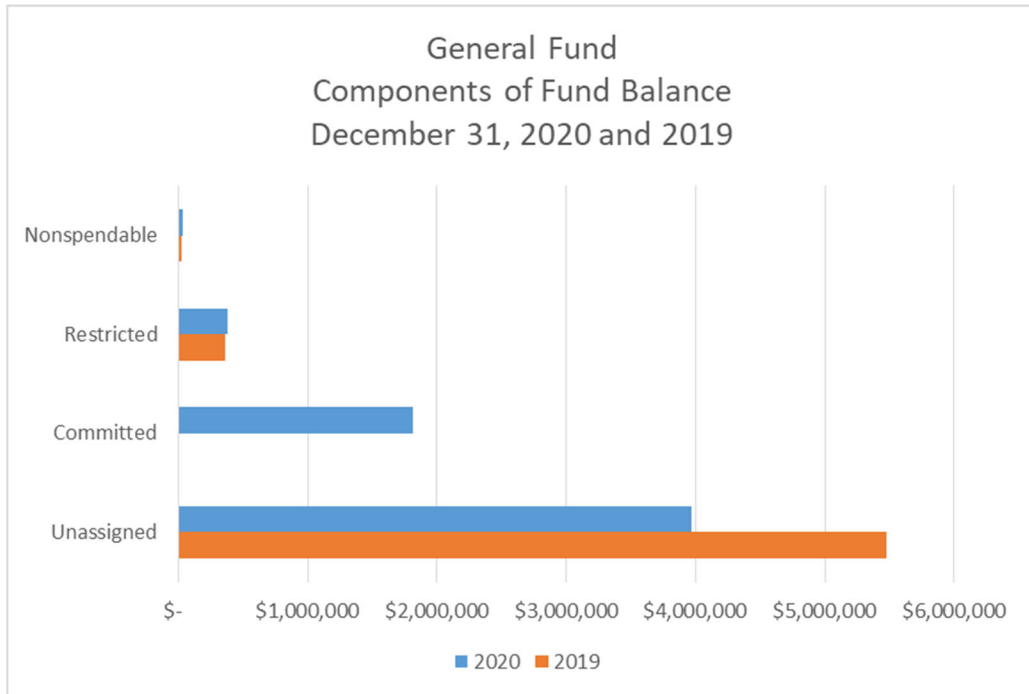
As noted earlier, the City of Salida uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Salida's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Salida's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party or the City of Salida itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Salida City Council.

At December 31, 2020, the City of Salida's governmental funds reported combined fund balances of \$7,397,949, an increase of \$854,223 in comparison with the prior year. Of this amount, \$6,663,132, or 90.1% constitutes *unassigned and committed fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable or restricted* to indicate that it is 1) not in spendable form (\$64,172), 2) legally required to be maintained intact (\$380,000), or 3) restricted for particular purposes (\$290,645).

Analysis of Individual Funds

The general fund is the chief operating fund of the City of Salida. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,774,454, while total fund balance increased to \$6,191,526. As a measure of the general fund's liquidity, it may be useful to compare both unrestricted (combination of unassigned and committed) fund balance and total fund balance to total general fund expenditures. Unrestricted fund balance represents approximately 66.1% percent of total general fund expenditures, while total fund balance represents approximately 70.9% of that same amount.



The fund balance of the general fund increased by \$329,089 during the current fiscal year. The increase was due to strong sales tax collections which offset other reductions in income related to imposing restrictions on various fee generating activities during the pandemic. A portion of the previously unassigned fund balance was moved to committed fund balance which discloses the level required by Council to be held as an operating reserve according to their newly revisited fund balance policy.

The Street Fund, a major fund, had a \$343,070 increase in fund balance during the current fiscal year which put the overall fund balance to \$623,628. The Street Fund is a relatively new fund established in 2017 by a vote of the people and financed by a reallocation of sales tax out of the General Fund and into the Street Fund. Depending on maintenance and improvement needs, the street fund expenses can vary from year to year. Many projects take years to complete and fund balance can accumulate to pay for future project needs.

Proprietary Funds. The City of Salida’s proprietary funds Statement of Net Position on page C7 provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water Fund at the end of the year was \$4,249,496 and for the Wastewater (Sewer) Fund was \$2,198,513. The total growth (decline) in net position for each of the funds was \$278,555 and (\$373,689) respectively. Water and Sewer fund service fees were increased for the first time since 2016 resulting in a slight increase in revenues in spite of relatively flat usage. Infrastructure maintenance projects performed in 2020 were fairly routine in nature and the change in net position was at an anticipated level with the wastewater fund running a slight deficit which was covered by reserves.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, the general fund budget was amended for the purpose of setting up the Arts & Culture Department in the same amount as the budget originally established for the SteamPlant Event Center, a proprietary fund. The SteamPlant Events Center relied heavily on general fund support and did not qualify as a proprietary fund. The City of Salida appropriates its budget in total by fund and line items within the general fund can be reallocated without a formal amendment as long as the total appropriation is not changed.

Final budget compared to actual results. The most significant differences between budgeted revenues and actual revenues in the General Fund were as follows:

Revenue source	Final Budget	Actual revenues	Difference
Sales Tax	\$ 3,950,000	\$ 4,479,518	\$ 529,518
Sales Tax - County shared	2,100,000	2,580,358	\$ 480,358
Charges for Service - Hot Springs Pool	475,000	176,971	\$ (298,029)
Charges for Service - Arts & Culture	430,500	105,426	\$ (325,074)

The shortfalls in the above revenue sources were caused by the COVID-19 restrictions placed on all public places. The pool was closed for a portion of the year and attendance was restricted during the remainder of the year. All events typically hosted by the Arts & Culture department were cancelled and most venues were rarely open to the public.

The City of Salida has struggled to understand the positive sales tax results in spite of the pandemic and city-wide closures. As mentioned earlier, it is assumed that local citizens stocked up on supplies shopping locally and online, and tourism in the community remained high as people gravitated to areas where camping and other “safe” recreational activities are abundant. Those visitors purchased from local retail establishments that remained open in Salida. The retail NAICS industry sector is always Salida’s strongest sector but did especially well during 2020.

Capital Assets and Debt Administration

Capital assets. The City of Salida’s capital assets for its governmental and business-type activities as of December 31, 2020, amount to \$57,769,470 (net of accumulated depreciation/amortization). Capital assets includes land, water rights, buildings, park land and improvements, water and sewer lines, infrastructure and software and other intangibles. The total decrease in capital assets for the current fiscal year was 1.1% as current year depreciation exceeded additions to capital assets.

City of Salida's Capital Assets (net of depreciation/amortization)

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 4,722,477	\$ 4,722,477	\$ 89,435	\$ 89,435	\$ 4,811,912	\$ 4,811,912
Water rights			1,391,521	1,391,521	1,391,521	1,391,521
Construction in progress	411,889	176,022	150,965	48,945	562,854	224,967
Buildings	7,540,067	6,115,223		-	7,540,067	6,115,223
Park land and improvements	3,075,156	3,030,367	409,615	536,877	3,484,771	3,567,244
Lines			8,659,350	8,925,251	8,659,350	8,925,251
Structures			9,490,540	11,559,168	9,490,540	11,559,168
Equipment & Vehicles	1,750,794	1,763,591	9,061,021	9,152,453	10,811,815	10,916,044
Infrastructure	11,010,271	10,867,998			11,010,271	10,867,998
Software and other intangibles	6,369	9,145			6,369	9,145
	\$ 28,517,023	\$ 26,684,823	\$ 29,252,447	\$ 31,703,650	\$ 57,769,470	\$ 58,388,473

As discussed previously, the Arts & Culture Fund previously classified as a business type activity is now within governmental activities. A net total of \$1,829,338 in assets shown in the chart above were accordingly moved from the business-type activities section to the General Government section. Major capital asset events during the current fiscal year included the following:

- Locker room upgrade at the pool at a cost of \$158,000
- Parking expansion at Centennial Park at a cost of \$158,704.
- Street and sidewalk reconstruction at Centennial Park & Holman Street at a cost of \$468,432.
- Various street reconstruction projects at Blake Street, G Street and 1st to Sackett at a cost of \$488,258.
- Expansion of the biosolids concrete slab at the wastewater plant at a cost of \$136,992.
- Purchase of a vac-con combination machine and camera truck necessary for sewer line maintenance at a cost of \$542,177. This purchase was financed utilizing a capital lease.

Long-term Debt. At the end of the current fiscal year, the City of Salida had total debt outstanding of \$13,631,912. Of this amount, \$11,155,058 are notes payable, \$1,035,000 is a revenue bond and \$1,441,854 are Leases Payable.

City of Salida's Outstanding Debt

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Notes payable	\$ -	\$ -	\$ 11,155,058	\$ 11,430,030	\$ 11,155,058	\$ 11,430,030
Revenue bonds	-	-	1,035,000	1,170,000	1,035,000	1,170,000
Leases payable	974,656	1,187,151	467,198	-	1,441,854	1,187,151
	\$ 974,656	\$ 1,187,151	\$ 12,657,256	\$ 12,600,030	\$ 13,631,912	\$ 13,787,181

The City of Salida's total debt decreased by \$155,269 (1.1%) as debt payments exceeded the proceeds of a new lease for capital equipment in the Wastewater fund for \$542,177.

Additional information on the City of Salida's long-term debt can be found on page D15 in the Notes to the Financial Statements of this report.

Economic Factors and Next Year's Budgets and Rates

The following economic factors currently affect the City of Salida and were considered in developing the 2020 fiscal year budget.

- 2020 city sales tax rose 16.1% over the previous year. Due to unknowns surrounding the pandemic, the 2021 budget conservatively anticipates a slight reduction in sales tax revenues.
- A rate study was performed in 2020 which calls for an annual increase of 2.58% for water usage fees and 8.85% for wastewater fees which is necessary for properly maintaining this important infrastructure.
- The actual value of all real property within the City per the County Assessor increased 2.1% in 2020 over the previous year.
- According to Zillow.com, average home values in Salida are \$435,526, up 6.0% from the previous year.
- The most recent population estimate for Salida (2019) according to the U.S. Census Bureau is 6,082 which is a 15.9% increase from the April 1, 2010 census.

During the current fiscal year, the unassigned fund balance in the general fund was \$5,774,454. The City of Salida has appropriated \$2,170,738 of this amount for spending in the 2021 fiscal year budget for the purpose of investing in some community projects that will ensure our infrastructure is healthy and that we have the amenities to continue to attract tourists.

Request for Information

This financial report is designed to provide a general overview of the City of Salida's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Aimee.Tihonovich@CityofSalida.com.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF SALIDA, COLORADO
Statement of Net Position
December 31, 2020

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets:			
Cash and investments	5,820,580	6,082,752	11,903,332
Restricted cash	-	1,034,732	1,034,732
Receivables (net of allowance)	2,299,573	651,363	2,950,936
Prepays	64,172	29,842	94,014
Net pension asset	145,713	-	145,713
Capital assets not being depreciated:			
Land and right-of-way	4,722,477	89,435	4,811,912
Water rights	-	1,391,521	1,391,521
Construction in progress	411,889	150,965	562,854
Capital assets being depreciated, net of accumulated depreciation	23,382,657	27,620,526	51,003,183
Total Assets	<u>36,847,061</u>	<u>37,051,136</u>	<u>73,898,197</u>
Deferred Outflows of Resources:			
Deferred outflows related to pensions	1,078,992	-	1,078,992
Liabilities:			
Accounts payable and other current liabilities	576,784	134,586	711,370
Retainage payable	175,385	29,222	204,607
Interest payable	-	72,208	72,208
Unearned revenue	34,205	42,000	76,205
Noncurrent liabilities:			
Due within one year	312,770	511,022	823,792
Due in more than one year	939,107	12,213,388	13,152,495
Net pension liability	1,234,184	-	1,234,184
Total Liabilities	<u>3,272,435</u>	<u>13,002,426</u>	<u>16,274,861</u>
Deferred Inflows of Resources:			
Deferred inflows related to pensions:	341,799	-	341,799
Net Position:			
Net investment in capital assets	27,366,982	16,565,969	43,932,951
Restricted for:			
Emergencies	380,000	-	380,000
Parks and recreation	290,645	-	290,645
Debt service	-	1,034,732	1,034,732
Unrestricted	6,274,192	6,448,009	12,722,201
Total Net Position	<u>34,311,819</u>	<u>24,048,710</u>	<u>58,360,529</u>

CITY OF SALIDA, COLORADO
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	2,515,773	334,350	628,185	21,846	(1,531,392)	-	(1,531,392)
Public safety	4,389,355	250,794	12,876	-	(4,125,685)	-	(4,125,685)
Public works/Streets	2,862,257	35,033	-	7,098	(2,820,126)	-	(2,820,126)
Culture, parks and recreation	2,812,178	311,145	7,165	-	(2,493,868)	-	(2,493,868)
Interest on long-term debt	41,070	-	-	-	(41,070)	-	(41,070)
Total governmental activities	<u>12,620,633</u>	<u>931,322</u>	<u>648,226</u>	<u>28,944</u>	<u>(11,012,141)</u>	<u>-</u>	<u>(11,012,141)</u>
Business-type activities:							
Water	2,194,312	1,859,763	-	557,846	-	223,297	223,297
Sewer	2,699,215	1,556,395	-	725,727	-	(417,093)	(417,093)
Total business-type activities	<u>4,893,527</u>	<u>3,416,158</u>	<u>-</u>	<u>1,283,573</u>	<u>-</u>	<u>(193,796)</u>	<u>(193,796)</u>
Total Primary Government	<u>17,514,160</u>	<u>4,347,480</u>	<u>648,226</u>	<u>1,312,517</u>	<u>(11,012,141)</u>	<u>(193,796)</u>	<u>(11,205,937)</u>
General revenues:							
Taxes:							
Sales taxes					7,723,299	-	7,723,299
Sales taxes - County					2,580,358	-	2,580,358
Franchise taxes					329,232	-	329,232
Occupation taxes					349,513	-	349,513
Other taxes					369,683	-	369,683
Unrestricted investment earnings					79,103	98,662	177,765
Miscellaneous					159,024	-	159,024
Transfers					1,732,313	(1,732,313)	-
Total general revenues, special items, and transfers					<u>13,322,525</u>	<u>(1,633,651)</u>	<u>11,688,874</u>
Change in Net Position					2,310,384	(1,827,447)	482,937
Net position - beginning					<u>32,001,435</u>	<u>25,876,157</u>	<u>57,877,592</u>
Net position - ending					<u>34,311,819</u>	<u>24,048,710</u>	<u>58,360,529</u>

FUND FINANCIAL STATEMENTS

CITY OF SALIDA, COLORADO
 Balance Sheet
 Governmental Funds
 December 31, 2020

	General Fund	Street Fund	Capital Improvement Fund	Economic Development Fund	Lodging Tax Fund	Conservation Trust Fund	Housing Fund	Total Governmental Funds
Assets								
Cash and cash equivalents	4,494,392	833,396	131,406	-	-	290,645	70,741	5,820,580
Receivables, net:								
Taxes receivable	1,852,712	-	-	-	-	-	-	1,852,712
Accounts receivable	12,504	15,108	-	-	-	-	-	27,612
Intergovernmental	57,097	-	21,846	340,306	-	-	-	419,249
Due from other funds	204,901	-	-	-	-	-	-	204,901
Prepaid items	37,072	-	-	27,100	-	-	-	64,172
Total Assets	<u>6,658,678</u>	<u>848,504</u>	<u>153,252</u>	<u>367,406</u>	<u>-</u>	<u>290,645</u>	<u>70,741</u>	<u>8,389,226</u>
Liabilities:								
Accounts payable	350,544	51,119	94,348	-	-	-	-	496,011
Retainage payable	4,632	170,753	-	-	-	-	-	175,385
Due to other funds	-	-	-	204,901	-	-	-	204,901
Accrued wages and benefits	33,543	3,004	-	-	-	-	-	36,547
Accrued liabilities	686	-	-	-	-	-	-	686
Customer deposits	43,542	-	-	-	-	-	-	43,542
Unearned revenue	34,205	-	-	-	-	-	-	34,205
Total Liabilities	<u>467,152</u>	<u>224,876</u>	<u>94,348</u>	<u>204,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>991,277</u>
Fund Balances								
Nonspendable	37,072	-	-	27,100	-	-	-	64,172
Restricted for:								
Parks and recreation	-	-	-	-	-	290,645	-	290,645
Emergencies	380,000	-	-	-	-	-	-	380,000
Committed to:								
Operating reserve	1,809,178	144,982	-	30,309	-	-	-	1,984,469
Capital outlay	-	-	58,904	-	-	-	-	58,904
Public works	-	478,646	-	-	-	-	-	478,646
Community and economic development	-	-	-	105,096	-	-	-	105,096
Affordable housing	-	-	-	-	-	-	70,741	70,741
Unassigned	3,965,276	-	-	-	-	-	-	3,965,276
Total Fund Balances	<u>6,191,526</u>	<u>623,628</u>	<u>58,904</u>	<u>162,505</u>	<u>-</u>	<u>290,645</u>	<u>70,741</u>	<u>7,397,949</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>6,658,678</u>	<u>848,504</u>	<u>153,252</u>	<u>367,406</u>	<u>-</u>	<u>290,645</u>	<u>70,741</u>	<u>8,389,226</u>

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

CITY OF SALIDA, COLORADO
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
For the Year Ended December 31, 2020

Total fund balances - governmental funds	7,397,949	
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Governmental capital assets	48,348,379	
Accumulated depreciation	<u>(19,831,356)</u>	
		28,517,023
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.		
Capital leases	(974,654)	
Net pension liability	(1,234,184)	
Compensated absences	<u>(277,221)</u>	
		(2,486,059)
Deferred outflows and inflows of resources related to pensions and net pension assets are applicable to future reporting periods and therefore are not reported in the funds.		
Deferred outflows of resources	1,078,992	
Deferred inflows of resources	(341,799)	
Net pension asset	<u>145,713</u>	
		882,906
Total net position - governmental activities		<u><u>34,311,819</u></u>

CITY OF SALIDA, COLORADO
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended December 31, 2020

REVENUES	General Fund	Street Fund	Capital Improvement Fund	Economic Development Fund	Lodging Tax Fund	Conservation Trust Fund	Housing Fund	Total Governmental Funds
Taxes	4,823,474	2,471,456	617,864	154,466	349,513	-	-	8,416,773
Intergovernmental	3,022,161	212,445	21,846	440,338	-	61,126	-	3,757,916
Charges for services	501,264	-	-	-	-	-	70,741	572,005
Fines and forfeitures	47,791	-	-	-	-	-	-	47,791
Interest revenue	75,678	-	-	-	-	3,416	-	79,094
Insurance proceeds	90,788	-	-	-	-	-	-	90,788
Other revenues	249,865	2,067	-	-	-	-	-	251,932
Total Revenues	<u>8,811,021</u>	<u>2,685,968</u>	<u>639,710</u>	<u>594,804</u>	<u>349,513</u>	<u>64,542</u>	<u>70,741</u>	<u>13,216,299</u>
EXPENDITURES								
Current:								
General government	1,674,972	-	-	576,033	-	-	-	2,251,005
Public safety	3,624,359	-	-	-	-	-	-	3,624,359
Public works/streets	560,638	731,868	-	-	-	-	-	1,292,506
Culture, parks and recreation	2,180,966	-	-	-	-	-	-	2,180,966
Capital outlay	439,920	1,611,030	601,700	-	-	10,000	-	2,662,650
Debt service:								
Principal	212,495	-	-	-	-	-	-	212,495
Interest and fiscal charges	41,070	-	-	-	-	-	-	41,070
Total Expenditures	<u>8,734,420</u>	<u>2,342,898</u>	<u>601,700</u>	<u>576,033</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>12,265,051</u>
Excess of Revenues Over (Under) Expenditures	76,601	343,070	38,010	18,771	349,513	54,542	70,741	951,248
Other Financing Sources (Uses):								
Transfers in	252,488	-	-	-	-	-	-	252,488
Transfers out	-	-	-	-	(349,513)	-	-	(349,513)
Total Other Financing Sources (Uses)	<u>252,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(349,513)</u>	<u>-</u>	<u>-</u>	<u>(97,025)</u>
Net change in fund balances	329,089	343,070	38,010	18,771	-	54,542	70,741	854,223
Fund balances, beginning of year	<u>5,862,437</u>	<u>280,558</u>	<u>20,894</u>	<u>143,734</u>	<u>-</u>	<u>236,103</u>	<u>-</u>	<u>6,543,726</u>
Fund balances, end of year	<u>6,191,526</u>	<u>623,628</u>	<u>58,904</u>	<u>162,505</u>	<u>-</u>	<u>290,645</u>	<u>70,741</u>	<u>7,397,949</u>

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

CITY OF SALIDA, COLORADO
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
For the Year Ended December 31, 2020

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

Net change in fund balances - total governmental funds		854,223
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the difference between depreciation expense and capital outlays in the current period.</p>		
Capital outlay	1,780,220	
Depreciation expense	<u>(1,730,534)</u>	49,686
<p>Governmental fund reports the loss from the sale of capital assets as an expense. However, in the statement of activities, the loss on the sale of capital assets is reported net of its net book value.</p>		
		(46,824)
<p>Repayment of long term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>		
		212,495
<p>A transfer of capital assets from government-type activities to business-type activities is not reported in the governmental funds but is reported as an interfund transfer in governmental activities.</p>		
		1,829,339
<p>Pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the net pension liability is measured a year before the City's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.</p>		
Pension expense	<u>(385,670)</u>	(385,670)
<p>Compensated absences 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.</p>		
		(202,865)
Change in net position of governmental activities		2,310,384

CITY OF SALIDA, COLORADO
Statement of Net Position
Proprietary Funds
December 31, 2020

	Water	Sewer	SteamPlant Event Center	Combined Total
Assets				
Current assets:				
Cash	3,920,381	2,162,371	-	6,082,752
Restricted cash	-	1,034,732	-	1,034,732
Receivables (net of allowance)	372,694	270,669	-	643,363
Due from other governments	8,000	-	-	8,000
Prepays	28,602	1,240	-	29,842
Total current assets	<u>4,329,677</u>	<u>3,469,012</u>	<u>-</u>	<u>7,798,689</u>
Capital assets:				
Land	49,772	39,663	-	89,435
Water rights	1,391,521	-	-	1,391,521
Construction in progress	5,498	145,467	-	150,965
Plant and equipment	18,099,061	27,475,121	-	45,574,182
Accumulated depreciation	(7,813,796)	(10,139,860)	-	(17,953,656)
Total capital assets	<u>11,732,056</u>	<u>17,520,391</u>	<u>-</u>	<u>29,252,447</u>
Total Assets	<u>16,061,733</u>	<u>20,989,403</u>	<u>-</u>	<u>37,051,136</u>
Liabilities				
Current liabilities:				
Accounts payable	39,209	86,636	-	125,845
Accrued wages and benefits	4,170	4,571	-	8,741
Retainage payable	-	29,222	-	29,222
Interest payable	2,404	69,804	-	72,208
Unearned revenue	-	42,000	-	42,000
Accrued compensated absences - current	11,466	10,919	-	22,385
Loans, leases and bonds payable - current	196,359	292,278	-	488,637
Total current liabilities	<u>253,608</u>	<u>535,430</u>	<u>-</u>	<u>789,038</u>
Noncurrent liabilities:				
Accrued compensated absences	22,932	21,837	-	44,769
Loans, leases and bonds payable	1,547,628	10,620,991	-	12,168,619
Total noncurrent liabilities	<u>1,570,560</u>	<u>10,642,828</u>	<u>-</u>	<u>12,213,388</u>
Total liabilities	<u>1,824,168</u>	<u>11,178,258</u>	<u>-</u>	<u>13,002,426</u>
Net Position				
Net investment in capital assets	9,988,069	6,577,900	-	16,565,969
Restricted for debt service	-	1,034,732	-	1,034,732
Committed for operating reserve	440,698	533,902	-	974,600
Unrestricted	3,808,798	1,664,611	-	5,473,409
Total net position	<u>14,237,565</u>	<u>9,811,145</u>	<u>-</u>	<u>24,048,710</u>

CITY OF SALIDA, COLORADO
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Water	Wastewater	SteamPlant Event Center	Combined Total
Operating Revenues				
Charges for services	1,859,515	1,456,095	-	3,315,610
Other revenues	248	100,300	-	100,548
Total operating revenues	<u>1,859,763</u>	<u>1,556,395</u>	<u>-</u>	<u>3,416,158</u>
Operating Expenses				
Administrative	164,923	141,510	-	306,433
Operations	588,928	1,018,425	-	1,607,353
Public Works	910,706	318,296	-	1,229,002
Depreciation	496,906	940,346	-	1,437,252
Total operating expenses	<u>2,161,463</u>	<u>2,418,577</u>	<u>-</u>	<u>4,580,040</u>
Operating Income (loss)	<u>(301,700)</u>	<u>(862,182)</u>	<u>-</u>	<u>(1,163,882)</u>
Non-Operating Revenues (Expenses)				
Interest income	55,258	43,404	-	98,662
Interest expense and fiscal charges	(32,849)	(280,638)	-	(313,487)
Total non-operating revenue (expenses)	<u>22,409</u>	<u>(237,234)</u>	<u>-</u>	<u>(214,825)</u>
Income (loss) before contributions and transfers	(279,291)	(1,099,416)	-	(1,378,707)
Capital Contributions, Grants and Transfers:				
Development fees and other capital revenue	549,841	725,727	-	1,275,568
Capital grants	8,005	-	-	8,005
Transfers (out)	-	-	(1,732,313)	(1,732,313)
Total capital contributions, grants and transfers	<u>557,846</u>	<u>725,727</u>	<u>(1,732,313)</u>	<u>(448,740)</u>
Change in net position	278,555	(373,689)	(1,732,313)	(1,827,447)
Net Position, beginning of year	<u>13,959,010</u>	<u>10,184,834</u>	<u>1,732,313</u>	<u>25,876,157</u>
Net position, end of year	<u><u>14,237,565</u></u>	<u><u>9,811,145</u></u>	<u><u>-</u></u>	<u><u>24,048,710</u></u>

CITY OF SALIDA, COLORADO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Water	Sewer	SteamPlant Event Center	Combined Total
Cash Flows From Operating Activities:				
Cash received from customers, service fees	1,797,808	1,544,919	-	3,342,727
Cash received from customers, other	-	-	(24,816)	(24,816)
Cash paid to suppliers	(1,017,659)	(1,042,498)	(51,807)	(2,111,964)
Cash paid to employees	(615,509)	(648,937)	(20,402)	(1,284,848)
Net Cash Provided by Operating Activities	164,640	(146,516)	(97,025)	(78,901)
Cash Flows From Noncapital Financing Activities:				
Transfers from/(to) other funds	-	-	97,025	97,025
Net cash flows from noncapital and financing activities	-	-	97,025	97,025
Cash Flows From Capital and Related Financing Activities:				
Purchase of capital assets	(105,964)	(708,481)	-	(814,445)
Principal paid on long-term debt	(194,655)	(290,296)	-	(484,951)
Interest paid	(31,390)	(277,468)	-	(308,858)
Debt proceeds	-	542,177	-	542,177
Development fees and other capital revenue	549,841	725,727	-	1,275,568
Capital grants	160,367	-	-	160,367
Net cash flows from capital and related financing activities	378,199	(8,341)	-	369,858
Cash Flows From Investing Activities				
Interest on investments	55,258	43,404	-	98,662
Net change in cash and cash equivalents	598,097	(111,453)	-	486,644
Cash and cash equivalents, beginning of year	3,322,284	3,308,556	-	6,630,840
Cash and Cash Equivalents, End of Year	3,920,381	3,197,103	-	7,117,484
Reconciliation of Operating Income to net cash provided by operating activities:				
Net operating income/(loss)	(301,700)	(862,182)	-	(1,163,882)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities				
Depreciation/amortization	496,906	940,346	-	1,437,252
Changes in operating assets and liabilities				
(Increase)/decrease in accounts receivable	(61,956)	4,526	-	(57,430)
(Increase)/decrease in prepaids	(635)	(761)	4,900	3,504
Increase/(decrease) in payables	1,747	(242,619)	(56,707)	(297,579)
Increase/(decrease) in accrued liabilities	30,278	30,174	(20,402)	40,050
Increase/(decrease) in unearned revenue	-	(16,000)	(24,816)	(40,816)
Total adjustments	466,340	715,666	(97,025)	1,084,981
Net cash flows from operating activities	164,640	(146,516)	(97,025)	(78,901)

NOTES TO THE FINANCIAL STATEMENTS

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020

I. Summary of Significant Accounting Policies

The City of Salida, Colorado (the "City"), was incorporated under the laws of the State of Colorado. An elected Mayor and City Council are responsible for setting policy, appointing administrative personnel and adopting an annual budget in accordance with state statutes. The City's major operations include police and fire protection, road maintenance, utilities, culture and recreation.

The City's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the City are discussed below.

A. Reporting Entity

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

Based on the criteria above, the City is not financially accountable to any other entity and the City is not a component unit of any other government.

B. Government-wide and Fund Financial Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's police and fire protection, road maintenance, culture and recreation, and administration are classified as governmental activities. The City's utilities are classified as business activities.

1. Government-wide Financial Statements

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

1. Government-wide Financial Statements (continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (public safety, highways and streets, utilities, etc.). The functions are also supported by general government revenues (Sales and franchise taxes, intergovernmental revenue, fines and permits, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, roads, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (sales and franchise taxes, interest income, etc.).

The government-wide focus is on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

2. Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The fund focus is on current available resources and budget compliance.

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 required to be accounted for in another fund.

The City reports the following special revenue funds:

The *Streets Fund* accounts for sales taxes to be used solely for the construction, operating, maintenance and repair of city streets and street-related infrastructure.

The *Capital Improvement Fund* accounts for sales taxes to be used to provide capital improvements, other than streets.

The *Economic Development Fund* accounts for sales taxes to be used for economic development purposes.

The *Lodging Tax Fund* accounts for revenues derived from lodging taxes to be used primarily for capital improvements and operations expenses for parks and recreation and arts facilities.

The *Conservation Trust Fund* accounts for lottery proceeds required to be expended solely on park and recreation improvements.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

2. Fund Financial Statements (Continued)

The *Housing Fund* accounts for inclusionary housing fee in lieu revenues required to be expended on affordable housing projects.

The City reports the following proprietary or business-type funds:

The *Water Fund* accounts for the delivery of water to the citizens of the City.

The *Wastewater Fund* accounts for sewer service to the citizens of the City.

The *SteamPlant Event Center Fund* accounts for event rentals and sales of art pieces. The Fund was transferred to the General Fund as of December 31, 2020.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements. Financial statement presentation refers to classification of revenues by source and expenses by function.

1. Long-term Economic Focus and Accrual Basis

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (within 60 days after December 31). Sales taxes, intergovernmental revenues, other taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

3. Financial Statement Presentation

Amounts reported as program revenues include 1) charges to customers for goods and services provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for the 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 use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Financial Statement Accounts

1. Cash, Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 3 months of the date acquired by the City.

Investments are stated at fair value, net asset value, or amortized cost. The change in fair value, net asset value, or amortized cost of investments is recognized as an increase or decrease to investment assets and investment income.

Colorado state statutes permit investments in the following type of obligations:

- U.S. Treasury Obligations (maximum maturity of 60 months)
- Federal Instrumentality Securities (maximum maturity of 60 months)
- FDIC-insured Certificates of Deposit (maximum maturity of 18 months)
- Corporate Bonds (maximum maturity of 36 months)
- Prime Commercial Paper (maximum maturity of 9 months)
- Eligible Bankers Acceptances
- Repurchase Agreements
- General Obligations and Revenue Obligations
- Local Government Investment Pools
- Money Market Mutual Funds

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts.

3. Interfund Receivables and Payables

Balances at year-end between funds are reported as “due to / from other funds” in the fund financial statements. Any residual balances not eliminated between the governmental and business-type activities are reported as “internal balances” in the government-wide financial statements.

4. Prepaid Expenses

Prepaid expenses are amounts paid in the current year for expenses related to subsequent years.

5. Inventory

Inventory consists of supplies for the City’s use and is carried at cost using the first-in, first-out method.

6. Capital Assets

Capital assets, which include land, buildings, equipment, vehicles, and infrastructure assets, are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation.

Capital outlay for projects is capitalized as projects are constructed. Interest incurred during the construction phase is capitalized as part of the value of the assets constructed in the business-type activities.

Infrastructure, buildings, and equipment are depreciated using the straight line method over the following estimated useful lives:

Asset	Years
Infrastructure	40
Buildings and improvements	20 - 40
Distribution systems	10 - 50
Equipment and vehicles	5 - 10

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

I. **Summary of Significant Accounting Policies (continued)**

D. **Financial Statement Accounts (continued)**

7. **Compensated Absences**

Earned but unused paid time off benefits are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for the amounts is reported in governmental funds only if they are required to be paid out within 60 days of year-end.

8. **Pensions**

The City participates in the Statewide Defined Benefit Plan, administered by the Fire and Police Pension Association of Colorado ("FPPA"). The Statewide Defined Benefit Plan is a cost-sharing multiple-employer defined benefit pension plan. The City also sponsors the fire and police "old hire" single employer defined plan. The net pension asset (liability), deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the plans have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. **Deferred Outflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has one item that qualifies for reporting in this category, which is the pension-related deferred outflows reported in the government-wide statement of net position.

10. **Deferred Inflows of Resources**

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for this type of reporting, pension-related deferred inflows.

11. **Fund Balance**

The City classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

I. **Summary of Significant Accounting Policies (continued)**

D. **Financial Statement Accounts (continued)**

11. **Fund Balance (continued)**

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority which is the City Council.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the City Council or its management designee.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The City requires restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City first uses committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has adopted a minimum fund balance policy, which includes the following requirements:

1. A General Fund reserve of 25% of the previous year's operating expenditures. Amount may be modified by Council upon analysis of trends and forecast along with any likely or known factors that would reduce the City's revenue.
2. A Street Fund reserve of 25% of the previous year's operating expenditures. Amount may be modified by Council upon analysis of trends and forecast along with any likely or known factors that would reduce the City's revenue. It is possible that this fund balance could grow as funds are saved up for large maintenance projects.
3. An Economic Development reserve of 25% of previous year's operating expenditures.
4. A Water and Wastewater reserve of 25% of the previous year's operating expenditures should be maintained for operations. For capital, reserves should accumulate for future debt service payments and in anticipation of future capital needs.

E. **Use of Estimates**

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

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position

The governmental fund Balance Sheet includes reconciliation between *fund balance – total governmental funds* and *net position of governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds”. The \$28,517,023 difference is related to capital assets of \$48,348,379 less accumulated depreciation of \$19,831,356.

B. Explanation of certain differences between the governmental fund Statement of Revenue, Expenditures and Changes in Fund Balances and the government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes reconciliation between *net change in fund balances of governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities.

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

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

As required by Colorado Statutes, the City followed the required timetable noted below in preparing, approving, and enacting its budget for 2020.

1. The Mayor, or other qualified person appointed by the Council, submitted to the Council, on or before October 15, 2019, a recommended budget which detailed available revenues to meet the City’s operating requirements.
2. Prior to December 15, 2019, a public hearing was held for the budget, and the Council adopted the proposed budget and an appropriating ordinance that legally appropriated expenditures for the upcoming year.
3. After adoption of the budget resolution, the City may make the following changes: a) it may transfer appropriated money between funds; b) approve supplemental appropriations to the extent of revenues in excess of estimated revenues in the budget; c) approve emergency appropriations; and d) reduce appropriations for which originally estimated revenues are insufficient.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City because it is at present considered not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

For the year ended December 31, 2020, expenditures exceeded appropriations in the Sewer fund by \$238,386. This may be a violation of Colorado budget law.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

III. Stewardship, Compliance, and Accountability (continued)

B. TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax and debt limitations that apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple-fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish an emergency reserve to be used for declared emergencies only. The reserve is calculated at 3% of fiscal year spending. Fiscal year spending excludes bonded debt service and enterprise spending. The City has reserved \$380,000, which is the approximate required reserve at December 31, 2020.

The City's voters approved a ballot question which will allow the City to collect, retain, and expend the full proceeds of the County's and City's sales and taxes, grants, revenue from the State of Colorado, admission charges from the Salida Hot Springs Swimming Pool, and fines and court costs imposed by the Salida Municipal Court, without increasing or adding taxes of any kind, and notwithstanding any State restrictions on fiscal year spending, including without limitation the restrictions of Article X, Section 20 of the Colorado Constitution, from the date of January 1, 1993, and thereafter.

On November 4, 2008, the City's voters approved the following ballot questions:

"Shall the City of Salida sales tax be increased by not more than \$1,500,000 in the first full fiscal year, and by such additional amounts as are generated annually thereafter, by an increase in City sales tax by one percent (1.0%) from two percent (2.0%) to three percent (3.0%) total, which increase shall take effect on January 1, 2009, and which revenues therefore, together with investment earnings thereon, shall be used solely for construction, operation, maintenance, and repair of roads and other public infrastructure of the City, and shall such revenues be collected by the City as a voter approved revenue change and tax policy change, notwithstanding any applicable revenue or expenditure imitation imposed by Article X, Section 20 of the Colorado Constitution. C.R.S. Section 29-1-301, or any other law, and shall the City of Salida's property tax be repealed?"

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

III. Stewardship, Compliance, and Accountability (continued)

B. TABOR Amendment (continued)

“Shall the City of Salida’s taxes be increased by an estimated \$800,000 annually (First fiscal year increase) or such other amount that may be collected thereafter by the imposition of an occupational lodging tax on the leasing or renting of rooms or other accommodations in commercial lodging within the City for less than 30 days at a rate of \$4.82 per night per occupied room, commencing January 1, 2009, the proceeds of such tax, together with investment earnings thereon, shall be used primarily for capital improvements and operations expenses for parks and recreation and arts facilities in the City, including, without limitation, the aquatic center and SteamPlant theater, and shall such revenues be collected by the City of Salida as a voter approved revenue change and tax policy change, notwithstanding any revenue or expenditure limitation set forth in Article X, Section 20 of the Colorado Constitution, C.R.S. Section 29-1-301, or any other law?”

On November 7, 2017, the City’s voters approved the following ballot question:

“Without raising tax rates or levying any new tax, shall the City of Salida be authorized to collect, keep and send the revenues it receives from all sources commencing on January 1, 2017 as a voter approved revenue change pursuant to the Article X, Section 20 of the Colorado Constitution.”

The City’s management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits, will require judicial interpretation.

IV. Detailed Notes on All Funds

A. Deposits and Investments

The City’s deposits are entirely covered by federal depository insurance (“FDIC”) or by collateral held under Colorado’s Public Deposit Protection Act (“PDPA”). The FDIC insures the first \$250,000 of the City’s deposits at each financial institution. Deposit balances over \$250,000 are collateralized as required by PDPA.

Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
 December 31, 2020
 (Continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

At December 31, 2020, the City had the following recurring fair value measurements.

<u>Investments Measured at Fair Value</u>	<u>Total</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Certificates of deposit	\$ 730,779	\$ 730,779	\$ -	\$ -
U.S. government agency securities	2,953,454	-	2,953,454	-
U.S. treasuries	2,001,541	-	2,001,541	-
Corporate bonds	564,397	-	564,397	-
Money market	3,688,660	-	3,688,660	-
Total	<u>\$ 9,938,831</u>	<u>\$ 730,779</u>	<u>\$ 9,208,052</u>	<u>\$ -</u>
<u>Investments Measured at Net Asset Value</u>				
CSIP		\$ 328,170		

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Agencies: quoted prices for identical securities in markets that are not active;
- Negotiable Certificates of Deposit: matrix pricing based on the securities' relationship to benchmark quoted prices;
- Money Market Funds: published fair value per share (unit) for each fund.

Debt securities, namely mortgage pools, classified in Level 3 are valued using an appraisal service.

The Investment Pool represents investments in CSIP. The fair value of the pool is determined by the pool's share price. They operate similarly to a money market fund and each share is equal in value to \$1. The City has no regulatory oversight for the pool. At December 31, 2020, the City's investments in CSIP were 3% of the City's investment portfolio respectively.

Interest Rate Risk. As a means of limiting its exposure to interest rate risk, the City diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer and type of issuer. The City coordinates its investment maturities to closely match cash flow needs and restricts the maximum investment term to less than five years (less in some cases) from the purchase date. As a result of the limited length of maturities the City has limited its interest rate risk.

Credit Risk. City investment policy limits investments to those authorized by State statutes as listed in Note 1C. The City's general investment policy is to apply the prudent-person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Concentration of Credit Risk. The City diversifies its investments by security type and institution. Financial institutions holding City funds must provide the City a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

The City had the following cash and investments with the following maturities:

	Standard & Poors Rating	Carrying Amounts	Less than one year	Less than five years
<i>Deposits:</i>				
Cash on hand	<i>Not Rated</i>	\$ 3,770	\$ 3,770	\$ -
Checking and savings	<i>Not Rated</i>	2,667,293	2,667,293	-
CD	<i>Not Rated</i>	730,779	570,650	160,130
<i>Investments:</i>				
Pools	<i>AAAm</i>	328,170	328,170	-
U.S. agencies	<i>AA+</i>	2,001,541	2,001,541	-
U.S. treasuries		3,688,660	3,688,660	-
Corporate bonds		2,953,454	1,021,674	1,931,780
Money Market	<i>AAAm</i>	564,397	253,236	311,160
Total		\$ 12,938,064		

The City's cash and investments are presented on the Statement of Net Position as follows:

	Governmental Activities	Business- type Activities	Total
Cash and investments	\$ 5,820,580	\$ 6,082,752	\$ 11,903,332
Restricted cash	-	1,034,732	1,034,732
Total	\$ 5,820,580	\$ 7,117,484	\$ 12,938,064

B. Receivables

Receivables as of December 31, 2020, for the City's funds, including applicable allowances for uncollectible accounts, are as follows:

	General	Street	Capital Improvement	Economic Development	Water	Sewer	Total
Receivables:							
Taxes	\$ 1,852,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,852,712
Accounts	12,504	15,108	-	-	372,694	270,669	670,975
Intergovernmental	57,097	-	21,846	340,306	8,000	-	427,249
Gross receivables	1,922,313	15,108	21,846	340,306	380,694	270,669	2,950,936
Less: allowance for uncollectible	-	-	-	-	-	-	-
Net receivables	\$ 1,922,313	\$ 15,108	\$ 21,846	\$ 340,306	\$ 380,694	\$ 270,669	\$ 2,950,936

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	SteamPlant Transfer in	Increases	Decreases	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 4,722,477	-	-	-	4,722,477
Construction in progress	176,022	-	235,867	-	411,889
Total capital assets, not being depreciated	4,898,499	-	235,867	-	5,134,366
Capital assets, being depreciated:					
Buildings	12,536,536	2,419,024	158,000	-	15,113,560
Park land and improvements	5,275,107	97,189	171,256	-	5,543,552
Vehicles	3,195,190	-	149,109	(143,640)	3,200,659
Equipment	1,832,591	204,422	109,298	(26,664)	2,119,647
Infrastructure	16,229,312	-	956,690	-	17,186,002
Software and other intangibles	50,593	-	-	-	50,593
Total capital assets being depreciated	39,119,329	2,720,635	1,544,353	(170,304)	43,214,013
Less accumulated depreciation for:					
Buildings	(6,421,313)	(756,625)	(395,555)	-	(7,573,493)
Park land and improvements	(2,244,740)	(9,719)	(213,937)	-	(2,468,396)
Vehicles	(2,277,499)	-	(136,012)	101,926	(2,311,585)
Equipment	(986,691)	(124,953)	(167,837)	21,554	(1,257,927)
Infrastructure	(5,361,314)	-	(814,417)	-	(6,175,731)
Software and other intangibles	(41,448)	-	(2,776)	-	(44,224)
Total accumulated depreciation	(17,333,005)	(891,297)	(1,730,534)	123,480	(19,831,356)
Total capital assets, being depreciated, net	21,786,324	1,829,338	(186,181)	(46,824)	23,382,657
Governmental activities capital assets, net	\$ 26,684,823	1,829,338	49,686	(46,824)	28,517,023

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CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

C. Capital Assets (continued)

	Beginning Balance	SteamPlant Transfer out	Increases	Decreases	Ending Balance
Business-type Activities:					
Capital assets, not being depreciated:					
Land	\$ 89,435	-	-	-	89,435
Water rights	1,391,521	-	-	-	1,391,521
Construction in progress	48,946	-	102,019	-	150,965
Total capital assets, not being depreciated	<u>1,529,902</u>	<u>-</u>	<u>102,019</u>	<u>-</u>	<u>1,631,921</u>
Capital assets, being depreciated:					
Lines	14,193,559	-	76,657	(31,544)	14,238,672
Structures	17,831,667	(2,419,024)	75,099	(3,504)	15,484,238
Land improvements	794,455	(97,189)	-	-	697,266
Equipment and vehicles	14,761,768	(204,422)	663,812	(67,152)	15,154,006
Total capital assets being depreciated	<u>47,581,449</u>	<u>(2,720,635)</u>	<u>815,568</u>	<u>(102,200)</u>	<u>45,574,182</u>
Less accumulated depreciation for:					
Lines	(5,268,308)	-	(311,013)	-	(5,579,321)
Structures	(6,272,499)	756,625	(477,824)	-	(5,993,698)
Land improvements	(257,578)	9,719	(39,792)	-	(287,651)
Equipment and vehicles	(5,609,316)	124,953	(608,623)	-	(6,092,986)
Total accumulated depreciation	<u>(17,407,701)</u>	<u>891,297</u>	<u>(1,437,252)</u>	<u>-</u>	<u>(17,953,656)</u>
Total capital assets, being depreciated, net	<u>30,173,748</u>	<u>(1,829,338)</u>	<u>(621,684)</u>	<u>(102,200)</u>	<u>27,620,526</u>
Business-type activities capital assets, net	<u><u>\$ 31,703,650</u></u>	<u><u>(1,829,338)</u></u>	<u><u>(519,665)</u></u>	<u><u>(102,200)</u></u>	<u><u>29,252,447</u></u>

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CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

C. Capital Assets (continued)

Depreciation expense was charged to functions of the primary government as follows:

Governmental activities:

General government	\$	168,782
Public safety		190,744
Public works		895,710
Culture and recreation		475,298
Total depreciation expense - governmental activities	\$	<u>1,730,534</u>

Business-type activities:

Water	\$	496,906
Sewer		940,346
Total depreciation expense - business-type activities	\$	<u>1,437,252</u>

D. Interfund Receivables, Payables, and Transfers

There were no interfund receivables or payables as of December 31, 2020.

Transfers were as follows:

	In	Out	Purpose
General Fund	252,488	-	From Steamplant and Lodging
SteamPlant	-	1,829,338	To Governmental activities
SteamPlant	-	(97,025)	Transfer deficit fund balance to General Fund
Lodging	-	349,513	To fund General Fund
Governmental activities	1,829,338	-	From Steamplant capital assets
Total	<u>\$ 2,081,826</u>	<u>\$ 2,081,826</u>	

E. Long-term Liabilities

1. Lease Purchase – Community Services Complex 2008 and 2009

On September 1, 2008, the City entered into a \$1,975,000 lease purchase agreement with Capital One Public Funding. The lease payments were amended in March 2012 and requires monthly payments of \$13,486 and bears an interest rate of 3.40%. The lease matures on February 15, 2026. Proceeds from the lease were used for construction of a new police station and are secured by the land on which the station was constructed.

2. Lease Purchase – Equipment

On August 3, 2018, the City entered into a \$161,723 lease to purchase radio equipment for the Police, Fire, and Public Works departments. The lease requires five annual payments of \$35,484 and bears an interest rate of 4.722%. The lease matures August 15, 2022.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

E. Long-term Liabilities (continued)

2. Lease Purchase – Equipment (continued)

On June 21, 2019, the City entered into a \$255,835 lease to purchase a mechanical sweeper for the Public Works department. The lease requires five annual payments of \$56,251 and bears an interest rate of 4.2%. The lease matures October 21, 2023.

On February 15, 2020, the City entered into a \$542,177 lease to purchase a Vacuum Truck and Sewer Camera for the Sewer Fund. The lease requires seven annual payments of \$87,274 and bears an interest rate of 3.36%. The lease matures October 15, 2026.

The net book value of the assets acquired through a capital lease is computed as follows at December 31, 2020:

Cost	\$ 2,934,735
Less: accumulated depreciation	(935,543)
Net book value	\$ 1,999,192

3. Water and Sewer Enterprise Revenue Refunding Bonds 2016

On December 6, 2016, the City issued Water and Sewer Enterprise Revenue Refunding Bonds, Series 2016, in the principal amount of \$1,535,000. Proceeds from the 2016 Bonds were used to advance refund a portion of the City's Water and Sewer Refunding and Improvement Revenue Bonds, Series 2004. As a result, the refunded 2004 bonds are considered to be defeased, and the City realized a net present value on the refunding of \$135,476.

The 2016 bonds require variable annual principal payments ranging from \$110,000 to \$155,000. Interest payments are payable semi-annually on June 1 and December 1 through 2027 and bear an interest rate of 2.16%.

4. Water and Sewer Revenue Bond, Series 2013

In March 2013, the City issued Water and Sewer Revenue Bonds, Series 2013, in the principal amount of \$12,103,000, which are owned by the United States Department of Agriculture. The note requires semi-annual payments of \$240,242 due March 27 and September 27 and bears interest at 2.5%. The note matures September 27, 2052. The proceeds were used to upgrade the wastewater treatment plant.

The 2013 bonds require the City to maintain a debt service reserve and asset management reserve equal to 10% of the monthly payment each month over the life of the bonds until one annual installment is accumulated. The bonds also require a reserve equal to the lesser of the combined maximum annual principal. As of December 31, 2020, the City has reserved \$1,034,732 for the bonds.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

E. Long-term Liabilities (continued)

5. Colorado Water Resources and Power Development Authority Note

On December 21, 2011, the City entered into a \$545,000 non-interest-bearing note with the Colorado Water Resources and Power Development Authority. The note requires semi-annual payments of \$13,625 due November 1 and May 1. The note matures May 1, 2032. The proceeds were for the necessary repairs to the water treatment facility.

The Colorado Water Resources and Power Development Authority Loan Agreement sets forth certain covenants and restrictions. As of December 31, 2016, the City appears to be in compliance with all covenants and restrictions as set forth in Exhibit A and Exhibit F, Additional Covenants and Requirements.

Rate Covenant: The City shall establish and collect such rates, fees, and charges for the use or the sale of the products and services of the System as, together with other moneys available therefore, are expected to produce Gross revenue for each calendar year that will be at least sufficient for such calendar year to pay the sum of estimated operation and maintenance expenses, 110% of the debt service coming due on the bond during the calendar year and other debt service requirements. Gross revenue as defined in Para (3) of Exhibit A to the Loan Agreement is all income and revenues directly or indirectly derived by the government agency for the operation and use of the system, including investment income, but excluding, property taxes and grants received for capital improvements.

Total Gross Revenue requirement \$ 1,180,863

Total water fund revenues, excluding capital grants \$1,859,763

Excess (deficiency) of gross revenues \$ 678,900

6. DOLA Note Payable 2001

On May 31, 2001, the City entered into a \$175,000 note with the Department of Local Affairs. The note requires annual payments of \$14,042 due September 1 and bears interest at 5%. The note matures September 1, 2021. The proceeds were for the construction of a one million gallon steel tank for treated water storage and related water lines.

7. 2017 CWRPDA Loan – Drinking Water Revolving Fund

On February 28, 2017, the City entered into a \$1,505,000 note with CWRPDA for the purposes of installing a UV disinfection system. The note requires semi-annual payments of \$18,622, and are due May 1 and November 1, bearing interest at 1% per annum. The note matures November 1, 2037. As of December 31, 2019, payments were amended to semiannual payments of \$12,253 due May and November 1 on debt balance of \$401,911, net of draws, forgiven debts, and rescissions. The City had no remaining authorized but unissued debt.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

E. Long-term Liabilities (continued)

8. Schedule of Debt Service Requirements

Year ending December 31	Governmental Activities			Business Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 220,363	33,205	253,568	\$ 488,637	302,275	790,912
2022	228,798	24,769	253,567	488,428	290,526	778,954
2023	202,078	16,005	218,083	506,815	279,115	785,930
2024	153,209	8,623	161,832	515,431	267,259	782,690
2025	155,592	6,240	161,832	524,282	255,168	779,450
2026 - 2031	14,616	62	14,678	2,288,775	1,311,854	3,600,629
2032 - 2036	-	-	-	1,656,812	881,763	2,538,575
2037 - 2041	-	-	-	1,751,200	675,726	2,426,926
2042 - 2046	-	-	-	1,955,292	447,128	2,402,420
2047 - 2051	-	-	-	2,213,920	188,500	2,402,420
2052	-	-	-	267,664	3,730	271,394
	974,656	88,904	1,063,560	12,657,256	4,903,044	17,560,300

9. Accrued Compensated Absences

Earned but unused paid time off benefits amounted to \$277,221 in governmental activities and \$67,154 in business-type activities at December 31, 2020. In 2020, the City changed its policy from vacation to paid time off and individual maximum accrual hours were increased, resulting in an increase to the liability balance.

10. Schedule of Changes in Long-term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital leases	\$ 1,187,151	-	(212,495)	974,656	220,363
Net pension liability	1,182,084	52,100	-	1,234,184	-
Accrued compensated absences	74,356	401,349	(198,484)	277,221	92,407
Total Governmental Activities					
Long-term Liabilities	\$ 2,443,591	453,449	(410,979)	2,486,061	312,770
Business-type Activities:					
2001 DOLA Note Payable	\$ 26,688	-	(13,314)	13,374	13,374
2011 CWRPDA Loan	340,043	-	(26,668)	313,375	27,250
2013 Water and Sewer Revenue Bonds	10,661,388	-	(215,317)	10,446,071	220,700
2016 Water and Sewer Revenue Bonds	1,170,000	-	(135,000)	1,035,000	135,000
2017 CWRPDA DWRF Loan	401,911	-	(19,673)	382,238	20,735
Capital leases	-	542,177	(74,979)	467,198	71,578
Accrued compensated absences	14,329	97,223	(44,398)	67,154	22,385
Total Business-type Activities					
Long-term Liabilities	\$ 12,614,359	639,400	(529,349)	12,724,410	511,022

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

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

1. FPPA Statewide Defined Benefit Plan

Plan Description. The Plan is a cost-sharing multiple-employer defined benefit pension plan covering substantially all full-time employees of participating fire or police departments in Colorado hired on or after April 8, 1978 (New Hires), provided they are not already covered by a statutorily exempt plan. As of August 5, 2003, the Plan may include clerical and other personnel from fire districts whose services are auxiliary to fire protection. The plan became effective January 1, 1980.

The plan assets are included in the Fire & Police Members' Benefit Investment Fund and the Fire & Police Members' Self-Director Investment Fund (for Deferred Retirement Option Plan ("DROP") assets and Separate Retirement Account assets from eligible retired members).

Contributions. Determined by state statute or by election of the members, contributions are set at a level that enables all benefits to be fully funded at the retirement date of all members. Effective January 1, 2021, contribution rates may be increased by the FPPA Board of Directors upon approval through an election by both the employers and members.

In 2014, the members elected to increase the member contribution rate 0.5% annually from 2015 through 2022 to a total of 12% of base salary. Employer contributions will increase 0.5% annually beginning in 2021 through 2030 to a total of 13%. In 2019, employees and employers are contributing at a rate of 10.5% and 8%, respectively, of base salary for a total contribution rate of 18.5%.

Contributions from members and employers of plans reentering the system are established by resolution and approved by the FPPA Board of Directors. The reentry group has a combined contribution rate of 23% of base salary in 2020. It is a local decision on who pays the additional 4% contribution. Per the 2014 member election, the reentry group will also have their required member and employer contribution rates increase 0.5% annually. Effective January 1, 2021, reentry departments may submit a resolution to the FPPA Board of Directors to reduce the additional 4% contribution to the plan for reentry contributions.

The contribution rate for members and employers of affiliated social security employers is 5.25% and 4% of base salary for a total contribution rate of 9.25% in 2020. Per the 2014 member election, the affiliated social security group will also have their required member contribution rate increase 0.25% annually beginning in 2015 through 2022 to a total of 6% of base salary. Employer contributions will increase 0.25% annually beginning in 2021 through 2030 to a total of 6.5% of base salary.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

1. FPPA Statewide Defined Benefit Plan (continued)

Benefits. On May 23, 1983, the Colorado Revised Statutes were amended to allow the Trustees of the Plan to change the retirement age on an annual basis, depending upon the results of the actuarial valuation and other circumstances. The amended statutes state that retirement age should not be less than age 55 or more than age 60. The Trustees subsequently elected to amend the retirement provisions, effective July 1, 1983, such that any member with at least 25 years of service may retire at any time after age 55 and shall be eligible for a normal retirement pension. Effective January 1, 2021, a member may also qualify for a normal retirement pension if the member's combined years of service and age equals at least 80, with a minimum age of 50.

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

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

Net Pension Liability (Asset): At December 31, 2020, the City reported (\$61,929) and (\$83,784) for its proportionate share of the net pension liability (asset) for fire and police respectively. The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2020. The City's proportion of the net pension liability was based on City contributions to the Plan for the calendar year 2019 relative to the total contributions of participating employers to the Plan.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

1. FPPA Statewide Defined Benefit Plan (continued)

At the pension measurement date of December 31, 2019 and 2018, the City's proportionate shares for fire and police were as follows:

	Proportionate Share	
	2019	2018
Fire	0.10950%	0.10246%
Police	0.14814%	0.13694%

For the year ended December 31, 2020, the City recognized net pension expense (revenue) of (\$15,973) and \$1,592 for fire and police respectively.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Fire		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 209,578	1,212	283,541	1,639
Changes of assumptions or other inputs	117,590	-	159,089	-
Net difference between projected and actual earnings on pension plan investments	-	97,354	-	131,711
Changes in proportionate share of contributions	29,348	35,945	10,696	68,990
Contributions subsequent to the measurement date	72,162	-	90,479	-
Total	\$ 428,678	134,511	543,805	202,340

Contributions subsequent to the measurement date of December 31, 2019, which are reported as deferred outflows of resources related to pensions, will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	Amortization	
December 31:	Fire	Police
2021	\$ 21,439	\$ 22,785
2022	13,008	11,379
2023	44,679	54,227
2024	3,599	(1,351)
Thereafter	139,280	163,946
	\$ 222,005	\$ 250,986

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
 December 31, 2020
 (Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

1. FPPA Statewide Defined Benefit Plan (continued)

Actuarial assumptions. The total pension asset in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs:

	Total Pension Liability 2020	Actuarially Determined Contributions 2019
Actuarial Method	Entry Age Normal	Entry Age Normal
Amortization Method	N/A	Level % of Payroll, Open
Amortization Period	N/A	30 Years
	5-Year Smoothed Fair Value	5-Year Smoothed Fair Value
Asset Valuation Method	Value	Value
Long-term investment Rate of Return *	7.0	7.0
Projected Salary Increases	4.25% to 11.25%	4.25% to 11.25%
Cost of Living Adjustments	0%	0%
* Includes Inflation at	2.50%	2.50%

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

At least every five years the FPPA's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2018 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA's actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2019. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent).

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
 December 31, 2020
 (Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

1. FPPA Statewide Defined Benefit Plan (continued)

Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Rate of Return
Global Equity	38%	7.00%
Equity Long/Short	8%	6.00%
Illiquid Alternatives	25%	9.20%
Fixed Income	15%	5.20%
Absolute Return	8%	5.50%
Managed Futures	4%	5.00%
Cash	2%	2.52%
Total	100%	

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

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
 December 31, 2020
 (Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

1. FPPA Statewide Defined Benefit Plan (continued)

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.75% (based on the weekly rate closest to but not later than the measurement date of the “state & local bonds” rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 7.00%.

Sensitivity of the District’s proportionate share of the net pension liability (asset) to changes in the discount rate - The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Proportionate share of net pension liability (asset)			
Fire	\$ 375,490	(61,929)	(424,710)
Police	\$ 508,002	(83,784)	(574,593)

Pension plan fiduciary net position: Detailed information about the Plan’s fiduciary net position is available in FPPA’s comprehensive annual financial report, which can be obtained at: http://www.fppaco.org/annual_reports.htm.

Subsequent Disclosure. House Bill 20-1044 was signed into law on April 1, 2020. Included in the bill is a provision to increase the benefits of the members of the Statewide Defined Benefit Plan through a Rule of 80 provision effective January 1, 2021. This provision provides for a normal retirement as early as age 50 if the member’s age combined with years of service totals at least 80. The impact of this change was not included in the Total Pension Liability or the Collective Pension Expense as of the December 31, 2019 measurement period. This will be reflected in the December 31, 2020 measurement period. The impact of the benefit adjustment is approximately \$53 million.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

2. Agent "Old Hire" Pension Plan

Plan Description: The City is trustee of a single-employer defined benefit pension plan available to provide retirement income for all firefighters and police hired before April 8, 1978 ("old hires") in recognition of their service to the City. FPPA administers an agent multiple-employer Public Employee Retirement System ("PERS"). The PERS represents the assets of numerous separate plans that have been pooled for investment purposes. The pension plans have elected to affiliate with FPPA for plan administration and investment only. FPPA issues a publicly available comprehensive annual financial report that can be obtained at <http://fppaco.org>.

The plan provides normal retirement benefits, severance, and death and disability benefits. Normal retirement benefits begin at 50 years of age and upon completion of 18 years of service and include monthly pension equal to one-half of his monthly salary at the date of his retirement. For severances, firefighters and police have the option to refund their contribution with 5% annual interest, or to receive deferred retirement pensions equal to one-half their monthly salary if they meet the age and service requirements of the normal retirement benefit. If a firefighter or policeman is eligible to receive or is receiving benefits dies in retirement, the surviving spouse shall receive, until death or remarriage, a monthly pension equal to one-half the monthly pension the firefighter or policeman was entitled to receive. There are no vested retirement benefits.

As of January 1, 2020 the latest actuarial valuation date, there were no active members, no inactive, nonretired member and 3 retirees and beneficiaries in the Salida Old Hire Fire Pension Fund.

As of January 1, 2020 the latest actuarial valuation date, there were no active members, no inactive, nonretired member and 6 retirees and beneficiaries in the Salida Old Hire Police Pension Fund.

Funding Policy: The funding of the plan by the City and members is authorized by the Board of Trustees. The contribution by the State of Colorado (the "State") toward fire pension funds has been a fixed dollar amount established by the legislature and allocated pro rata to all fire pension funds in the State who apply for State matching funds, based upon the amounts contributed by the employer up to a maximum of one half (1/2) mill on the assessed valuation or 90% of City contributions, whichever is less. Since the City currently offers maximum retirement benefits in excess of \$300 per month, the State will match at the level determined above but no greater than the maximum of: (1) the amount necessary to fund a pension of \$300 per month on an actuarially sound basis, and (2) the amount of State contributions provided in the prior year

Net Pension Liability: At December 31, 2020, the Old Hire pension fund reported a net pension liability of \$163,772 and \$1,070,412 for Fire and Police, respectively. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
 (Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

2. Agent “Old Hire” Pension Plan (continued)

Actuarial Assumptions: The significant actuarial assumptions used in the valuation as of January 1, 2020 were:

Actuarial Method	Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	15 Years*
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Long-term investment Rate of Return *	7.5
Retirement age	Any remaining activities are assumed to retire immediately.
Mortality	Post-retirement: For ages less than 55, RP-2014 Mortality Tables for Blue Collar Employees. For ages 65 and older, RP-2014 Mortality Tables for Blue Collar Healthy Annuitants. For ages 55 through 64, a blend of the previous tables. All tables are projected with Scale BB. Disabled (pre-1980): RP-2014 Disabled Generational Mortality Table generationally projected with Scale BB with a minimum 3% rate for males and 2% rate for females.

*Plans that are heavily weighted with retiree liabilities use an amortization period based on the expected remaining lifetime of participants.

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

For the purpose of this valuation, the long-term expected rate of return on pension plan investments is 4.50%; the municipal bond rate is 2.75% (based on the weekly rate closest to but not later than the measurement date of the “state & local bonds” rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 4.50%

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

2. Agent “Old Hire” Pension Plan (continued)

Regarding the sensitivity of the net pension asset (liability) to changes in the Single Discount Rate, the following represent the plan’s net pension liability / (asset), calculated using a Single Discount Rate of 4.50%, as well as what the plan’s net pension liability / (asset) would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease (3.5%)	Current Discount Rate (4.5%)	1% Increase (5.5%)
Proportionate share of net pension liability (asset)			
Fire	\$ 181,523	163,772	148,082
Police	\$ 1,217,501	1,070,412	945,102

In connection with the City’s Fire and Police Protection Retirement Plan, the following deferred outflow of resources and deferred inflows of resources were reported at December 31, 2020:

	Fire		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	847	\$ -	4,101
Contributions subsequent to the measurement date	14,622	-	91,887	-
Total	\$ 14,622	847	\$ 91,887	4,101

Contributions subsequent to the measurement date of December 31, 2019, which are reported as deferred outflows of resources related to pensions, will be recognized as a reduction of the net pension liability in subsequent years. Other amounts reported as deferred outflow of resources and deferred inflow of resources related to pensions will be recognized as a component of pension expense in future years as follows:

Year Ending	Amortization	
	Fire	Police
December 31:		
2021	\$ (179)	\$ (897)
2022	(672)	(3,098)
2023	698	3,439
2024	(694)	(3,545)
Thereafter	-	-
	\$ (847)	\$ (4,101)

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

IV. Detailed Notes on All Funds (continued)

G. Restricted Net Position

The City restricted net position in the following funds as of December 31, 2020:

	General Fund	Conservation Trust Fund	Sewer Fund	Description
Restricted:				
Emergency Reserve	\$ 380,000	-	-	Legislative restriction
Conservation Trust	-	290,645	-	Legislative restriction
Debt Service	-	-	1,034,732	Bond reserve requirement

V. Other Information

A. Other Retirement Plans

1. Deferred Compensation Plans – Section 401

In 1997, the City established a defined contribution money purchase plan in the form of the ICMA Retirement Corporation Prototype Money Purchase Plan and Trust under code section 401 of the Internal Revenue Code. The normal retirement age is age 60 (not to exceed age 65). All full time employees except Fire and Police personnel are entitled to participate in the plan. The City contributes on behalf of each participant 3% of earnings for the Plan Year. There is no minimum required contribution by the employee. Participants are 100% vested immediately and may direct their investment, without restriction, among various investment options available under the Trust. The City's contributions vest at a rate of 25% per year.

The City is the trustee of the plan and has the duty of due care that would be required of an ordinary prudent investor, but has no liability for losses under the plan.

2. Deferred Compensation Plan - Section 457

In 1997, the City established a defined contribution money purchase plan in the form of the ICMA Retirement Corporation Prototype Money Purchase Plan and Trust under code section 457 of the Internal Revenue code. The normal retirement age is age 60 (not to exceed age 65). All full-time employees except Fire and Police personnel are entitled to participate in the plan. The City will match up to 3% of employee contributions. There is no minimum required contribution by the employee. Participants are 100% vested immediately in their direct investment. The City's contributions vest at a rate of 25% per year.

B. Other Employee Benefits – Cafeteria Plan

The City offers a cafeteria compensation plan organized under IRS Section 125 that includes the following benefits: death and disability, term life insurance, health expense reimbursement and child care benefits. No cost to the City is recognized as the plan is a salary reduction plan.

CITY OF SALIDA, COLORADO
Notes to the Financial Statements
December 31, 2020
(Continued)

V. Other Information (continued)

C. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions, and employee health claims. The City insures against these risks through its participation in the Colorado Intergovernmental Risk Sharing Agency ("CIRSA") and the purchase of commercial insurance.

The City's management is unaware of any excess losses which may have been incurred by CIRSA. There have been no settled claims in excess of coverage in any of the last three years.

D. Subsequent Event

On May 4, 2021, City Council approved Ordinance No. 2021-07 approving the City to enter into a loan agreement from the Colorado Water Resources and Power Development Authority in the amount of \$4,1484,000 for wastewater improvements and \$241,450 for design and engineering, bearing interest of 1.5%. The City expects to close the loan in June 2021.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Year Ended December 31, 2020

REVENUES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Taxes:				
Sales tax	3,950,000	3,950,000	4,479,518	529,518
Other taxes	350,000	350,000	343,956	(6,044)
Total taxes	<u>4,300,000</u>	<u>4,300,000</u>	<u>4,823,474</u>	<u>523,474</u>
Charges for services:				
Planning and zoning fees	111,500	111,500	59,548	(51,952)
Public works charges	13,500	13,500	22,241	8,741
Public safety charges	79,900	79,900	83,791	3,891
Hot springs pool	475,000	475,000	176,971	(298,029)
Arts and culture	-	430,500	105,426	(325,074)
Other general governmental charges	22,800	22,800	24,539	1,739
Other recreation revenues	45,000	45,000	28,748	(16,252)
Total charges for services	<u>747,700</u>	<u>1,178,200</u>	<u>501,264</u>	<u>(676,936)</u>
Intergovernmental:				
Sales tax - County	2,100,000	2,100,000	2,580,358	480,358
Federal grants	-	-	47,930	47,930
State grants	117,800	121,800	113,968	(7,832)
South Ark Fire District	70,000	70,000	70,000	-
Other intergovernmental revenue	149,500	149,500	209,905	60,405
Total intergovernmental	<u>2,437,300</u>	<u>2,441,300</u>	<u>3,022,161</u>	<u>580,861</u>
Fines and Forfeitures	<u>75,000</u>	<u>75,000</u>	<u>47,791</u>	<u>(27,209)</u>
Licenses, Permits and Fees:				
Business licenses	10,000	10,000	50,670	40,670
Other licenses and permits	18,000	18,000	17,655	(345)
	<u>28,000</u>	<u>28,000</u>	<u>68,325</u>	<u>40,325</u>
Other Revenues:				
Capital revenue				
Insurance proceeds	10,000	10,000	90,788	80,788
Other capital revenues	-	-	17,600	17,600
Miscellaneous revenue				
Interest revenue	125,000	125,000	75,678	(49,322)
Rent, leases and royalties	55,000	55,000	57,915	2,915
Land dedication fees in lieu	40,000	40,000	59,000	19,000
Donations	2,000	2,000	4,126	2,126
Other miscellaneous revenues	29,700	29,700	42,899	13,199
	<u>261,700</u>	<u>261,700</u>	<u>348,006</u>	<u>86,306</u>
TOTAL REVENUES	<u>7,849,700</u>	<u>8,284,200</u>	<u>8,811,021</u>	<u>526,821</u>

(continued)

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual (continued)
For the Year Ended December 31, 2020

EXPENDITURES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
General Government:				
Administration	1,328,952	1,328,952	1,278,804	50,148
Community Development	728,154	728,154	396,168	331,986
Total General Government	<u>2,057,106</u>	<u>2,057,106</u>	<u>1,674,972</u>	<u>382,134</u>
Public Safety				
Police	2,209,347	2,209,347	2,175,207	34,140
Fire	1,515,374	1,515,374	1,449,152	66,222
Total Public Safety	<u>3,724,721</u>	<u>3,724,721</u>	<u>3,624,359</u>	<u>100,362</u>
Public Works				
Public Works	314,302	314,302	340,571	(26,269)
Other	237,000	237,000	220,067	16,933
Total Public Works	<u>551,302</u>	<u>551,302</u>	<u>560,638</u>	<u>(9,336)</u>
Culture, Parks and Recreation				
Pool and Recreation	1,010,133	1,010,133	920,102	90,031
Parks, Open Space and Trails	637,438	637,438	744,433	(106,995)
Arts and culture	-	710,400	516,431	193,969
Total Culture, Parks and Recreation	<u>1,647,571</u>	<u>2,357,971</u>	<u>2,180,966</u>	<u>177,005</u>
Capital outlays				
	<u>346,100</u>	<u>401,600</u>	<u>439,920</u>	<u>(38,320)</u>
Debt service				
Principal	153,900	153,900	212,495	(58,595)
Interest	48,300	48,300	41,070	7,230
Total debt service	<u>202,200</u>	<u>202,200</u>	<u>253,565</u>	<u>(51,365)</u>
TOTAL EXPENDITURES	<u>8,529,000</u>	<u>9,294,900</u>	<u>8,734,420</u>	<u>560,480</u>
Excess of Revenues Over (Under) Expenditures	<u>(679,300)</u>	<u>(1,010,700)</u>	<u>76,601</u>	<u>1,087,301</u>
Other Financing Sources (Uses):				
Transfer in	420,000	420,000	252,488	(167,512)
Transfer (out)	(2,001,700)	(1,670,300)	-	1,670,300
Total Other Financing Sources (Uses)	<u>(1,581,700)</u>	<u>(1,250,300)</u>	<u>252,488</u>	<u>1,502,788</u>
Net change in fund balance	(2,261,000)	(2,261,000)	329,089	2,590,089
Fund balance, beginning of year	<u>5,843,000</u>	<u>5,843,000</u>	<u>5,862,437</u>	<u>19,437</u>
Fund balance, end of year	<u>3,582,000</u>	<u>3,582,000</u>	<u>6,191,526</u>	<u>2,609,526</u>

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Street Fund
Budget and Actual
For the Year Ended December 31, 2020

REVENUES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Taxes:				
Sales tax	2,179,000	2,179,000	2,471,456	292,456
Intergovernmental:				
Highway users tax	215,000	215,000	205,347	(9,653)
State grants	494,200	494,200	7,098	(487,102)
Public improvement - payments in lieu	-	-	2,067	2,067
Total revenues	<u>2,888,200</u>	<u>2,888,200</u>	<u>2,685,968</u>	<u>(202,232)</u>
 EXPENDITURES:				
Public Works:				
Personnel services	385,900	385,900	352,420	33,480
Contracted services	150,000	150,000	254,513	(104,513)
Supplies and materials	36,300	36,300	34,121	2,179
Other operating costs	75,500	75,500	90,814	(15,314)
Capital purchases and improvements (\$5,000+)	2,210,000	2,210,000	1,611,030	598,970
Total Expenditures	<u>2,857,700</u>	<u>2,857,700</u>	<u>2,342,898</u>	<u>514,802</u>
Net change in fund balance	30,500	30,500	343,070	312,570
Fund balances, beginning of year	<u>192,000</u>	<u>192,000</u>	<u>280,558</u>	<u>88,558</u>
Fund balances, end of year	<u><u>222,500</u></u>	<u><u>222,500</u></u>	<u><u>623,628</u></u>	<u><u>401,128</u></u>

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Improvement Fund
Budget and Actual
For the Year Ended December 31, 2020

REVENUES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Taxes:				
Sales tax	544,700	544,700	617,864	73,164
Intergovernmental revenue:				
State grants	860,000	860,000	21,846	(838,154)
Total revenues	<u>1,404,700</u>	<u>1,404,700</u>	<u>639,710</u>	<u>(764,990)</u>
EXPENDITURES:				
Public safety:				
Capital outlay	300,000	300,000	-	300,000
Culture, parks, and recreation				
Capital outlay	2,775,000	2,775,000	601,700	2,173,300
Total Expenditures	<u>3,075,000</u>	<u>3,075,000</u>	<u>601,700</u>	<u>2,473,300</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,670,300)</u>	<u>(1,670,300)</u>	<u>38,010</u>	<u>1,708,310</u>
Other Financing Sources (Uses):				
Transfer in	1,670,300	1,670,300	-	(1,670,300)
Total Other Financing Sources (Uses)	<u>1,670,300</u>	<u>1,670,300</u>	<u>-</u>	<u>(1,670,300)</u>
Net change in fund balance	-	-	38,010	38,010
Fund balances, beginning of year	-	-	20,894	20,894
Fund balances, end of year	<u>-</u>	<u>-</u>	<u>58,904</u>	<u>58,904</u>

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Economic Development Fund
Budget and Actual
For the Year Ended December 31, 2020

REVENUES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Taxes:				
Sales tax	136,200	136,200	154,466	18,266
Intergovernmental revenue:				
Federal grants	-	-	320,994	320,994
State grants	-	350,000	119,344	(230,656)
Total revenues	<u>136,200</u>	<u>486,200</u>	<u>594,804</u>	<u>108,604</u>
 EXPENDITURES:				
Community development	<u>266,300</u>	<u>616,300</u>	<u>576,033</u>	<u>40,267</u>
Total Expenditures	<u>266,300</u>	<u>616,300</u>	<u>576,033</u>	<u>40,267</u>
Net change in fund balance	(130,100)	(130,100)	18,771	148,871
Fund balances, beginning of year	<u>138,400</u>	<u>138,400</u>	<u>143,734</u>	<u>5,334</u>
Fund balances, end of year	<u><u>8,300</u></u>	<u><u>8,300</u></u>	<u><u>162,505</u></u>	<u><u>154,205</u></u>

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Lodging Tax Fund
Budget and Actual
For the Year Ended December 31, 2020

REVENUES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Taxes:				
Sales tax	420,000	420,000	349,513	(70,487)
Total revenues	<u>420,000</u>	<u>420,000</u>	<u>349,513</u>	<u>(70,487)</u>
EXPENDITURES:				
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>420,000</u>	<u>420,000</u>	<u>349,513</u>	<u>(70,487)</u>
Other Financing Sources (Uses):				
Transfer out	(420,000)	(420,000)	(349,513)	70,487
Total Other Financing Sources (Uses)	<u>(420,000)</u>	<u>(420,000)</u>	<u>(349,513)</u>	<u>70,487</u>
Net change in fund balance	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Conservation Trust Fund
Budget and Actual
For the Year Ended December 31, 2020

REVENUES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Intergovernmental revenue:				
State lottery	60,000	60,000	61,126	1,126
Interest income	<u>1,200</u>	<u>1,200</u>	<u>3,416</u>	<u>2,216</u>
Total revenues	<u>61,200</u>	<u>61,200</u>	<u>64,542</u>	<u>3,342</u>
EXPENDITURES:				
Parks and recreation:				
Capital outlay	281,200	281,200	10,000	271,200
Total Expenditures	<u>281,200</u>	<u>281,200</u>	<u>10,000</u>	<u>271,200</u>
Excess of Revenues Over (Under) Expenditures	<u>(220,000)</u>	<u>(220,000)</u>	<u>54,542</u>	<u>274,542</u>
Other Financing Sources (Uses):				
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(220,000)	(220,000)	54,542	274,542
Fund balances, beginning of year	<u>220,800</u>	<u>220,800</u>	<u>236,103</u>	<u>15,303</u>
Fund balances, end of year	<u><u>800</u></u>	<u><u>800</u></u>	<u><u>290,645</u></u>	<u><u>289,845</u></u>

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Housing Fund
Budget and Actual
For the Year Ended December 31, 2020

REVENUES:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Housing fee in lieu	50,000	50,000	70,741	20,741
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>70,741</u>	<u>20,741</u>
Net change in fund balance	50,000	50,000	70,741	20,741
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>70,741</u></u>	<u><u>20,741</u></u>

CITY OF SALIDA, COLORADO
Schedule of City's Proportionate Share of Net Pension Asset / Liability
Statewide Defined Benefit Plans
Fire and Police Pension Association of Colorado
Last 10 Fiscal Years *

Measurement period ending December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Fire:							
City's portion of the net pension asset - Fire	0.109500%	0.102460%	0.113522%	0.105545%	0.111828%	0.109666%	0.105488%
City's proportionate share of the net pension asset (liability) - Fire	61,929	(129,538)	163,320	(38,138)	1,971	123,767	94,326
City's covered payroll - Fire	1,059,250	686,338	664,025	540,163	542,116	493,175	458,177
City's proportionate share of the net pension asset as a percentage of its covered payroll - Fire	5.85%	-18.87%	24.60%	-7.06%	0.36%	25.10%	20.59%
Police:							
City's portion of the net pension asset - Police	0.148143%	0.136943%	0.134815%	0.119709%	0.126477%	0.117005%	0.129598%
City's proportionate share of the net pension asset (liability)- Police	83,784	(173,134)	193,953	(43,255)	2,230	132,049	115,885
City's covered payroll - Police	1,091,863	917,325	788,575	612,650	613,126	525,825	562,895
City's proportionate share of the net pension asset as a percentage of its covered payroll - Police	7.67%	-18.87%	24.60%	-7.06%	0.36%	25.11%	20.59%
Plan fiduciary net position as a percentage of the total pension asset	95.20%	95.20%	106.30%	98.21%	100.10%	106.80%	105.80%

* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred one year prior. Information is only available beginning in fiscal year 2014 for the employer plan, and fiscal year 2015 for the volunteer plan.

CITY OF SALIDA, COLORADO
Schedule of City's Contributions
Statewide Defined Benefit Plans
Fire and Police Pension Association of Colorado
Last 10 Fiscal Years *

Statewide Defined Benefit Plan:	2020	2019	2018	2017	2016	2015	2014
Fire:							
Contractually required contribution	72,162	84,740	54,907	53,122	43,213	43,369	39,454
Contributions in relation to the contractually required contribution	<u>(72,162)</u>	<u>(84,740)</u>	<u>(54,907)</u>	<u>(53,122)</u>	<u>(43,213)</u>	<u>(43,369)</u>	<u>(39,454)</u>
Contribution deficiency (excess)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
City's covered payroll	902,025	1,059,250	686,338	664,025	540,163	542,116	493,175
Contributions as a percentage of covered payroll	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Police:							
Contractually required contribution	90,479	87,349	73,386	63,086	49,012	49,050	42,066
Contributions in relation to the contractually required contribution	<u>(90,479)</u>	<u>(87,349)</u>	<u>(73,386)</u>	<u>(63,086)</u>	<u>(49,012)</u>	<u>(49,050)</u>	<u>(42,066)</u>
Contribution deficiency (excess)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
City's covered payroll	1,130,988	1,091,863	917,325	788,575	612,650	613,126	525,825
Contributions as a percentage of covered payroll	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

CITY OF SALIDA, COLORADO
Schedule of Changes in Net Pension Asset / Liability
Fire "Old Hire" Plan
Fire and Police Pension Association of Colorado
Last 10 Fiscal Years *

Measurement period ending December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Interest on the Total Pension Liability	14,821	15,698	15,903	16,704	15,943	16,742
Difference between Expected and Actual Experience	10,431	-	8,761	-	8,172	-
Assumption Changes	39,872	-	-	-	13,426	-
Benefit Payments	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)
Net Change in Total Pension Liability	<u>37,733</u>	<u>(11,693)</u>	<u>(2,727)</u>	<u>(10,687)</u>	<u>10,150</u>	<u>(10,649)</u>
Total Pension Liability - Beginning	<u>211,064</u>	<u>222,757</u>	<u>225,484</u>	<u>236,171</u>	<u>226,021</u>	<u>236,670</u>
Total Pension Liability - Ending (a)	<u><u>248,797</u></u>	<u><u>211,064</u></u>	<u><u>222,757</u></u>	<u><u>225,484</u></u>	<u><u>236,171</u></u>	<u><u>226,021</u></u>
Plan Fiduciary Net Position						
Employer Contributions	14,622	14,074	14,074	9,539	9,539	5,426
Pension Plan Net Investment Income	9,670	382	14,284	5,806	2,452	9,441
Benefit Payments	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)
Pension Plan Administrative Expense	(1,585)	(3,401)	(1,065)	(2,052)	(544)	(3,351)
Net Change in Plan Fiduciary Net Position	<u>(4,684)</u>	<u>(16,336)</u>	<u>(98)</u>	<u>(14,098)</u>	<u>(15,944)</u>	<u>(15,875)</u>
Plan Fiduciary Net Position - Beginning	<u>89,709</u>	<u>106,045</u>	<u>106,143</u>	<u>120,241</u>	<u>136,185</u>	<u>152,060</u>
Plan Fiduciary Net Position - Ending (b)	<u><u>85,025</u></u>	<u><u>89,709</u></u>	<u><u>106,045</u></u>	<u><u>106,143</u></u>	<u><u>120,241</u></u>	<u><u>136,185</u></u>
Net Pension Liability/(Asset) - Ending (a) - (b)	<u><u>163,772</u></u>	<u><u>121,355</u></u>	<u><u>116,712</u></u>	<u><u>119,341</u></u>	<u><u>115,930</u></u>	<u><u>89,836</u></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	34.17%	42.50%	47.61%	47.07%	50.91%	60.25%
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF SALIDA, COLORADO
Schedule of Changes in Net Pension Asset / Liability
Police "Old Hire" Plan
Fire and Police Pension Association of Colorado
Last 10 Fiscal Years *

Measurement period ending December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Interest on the Total Pension Liability	86,476	89,445	90,074	92,791	89,922	92,650
Difference between Expected and Actual Experience	34,811	-	30,567	-	27,855	-
Assumption Changes	319,664	-	-	-	49,510	-
Benefit Payments	(129,025)	(129,025)	(129,025)	(129,025)	(129,025)	(129,025)
Net Change in Total Pension Liability	<u>311,926</u>	<u>(39,580)</u>	<u>(8,384)</u>	<u>(36,234)</u>	<u>38,262</u>	<u>(36,375)</u>
Total Pension Liability - Beginning	<u>1,216,365</u>	<u>1,255,945</u>	<u>1,264,329</u>	<u>1,300,563</u>	<u>1,262,301</u>	<u>1,298,676</u>
Total Pension Liability - Ending (a)	<u><u>1,528,291</u></u>	<u><u>1,216,365</u></u>	<u><u>1,255,945</u></u>	<u><u>1,264,329</u></u>	<u><u>1,300,563</u></u>	<u><u>1,262,301</u></u>
Plan Fiduciary Net Position						
Employer Contributions	80,582	75,808	75,808	66,481	66,481	56,214
Pension Plan Net Investment Income	50,225	1,542	68,209	27,005	10,580	39,097
Benefit Payments	(129,025)	(129,025)	(129,025)	(129,025)	(129,025)	(129,025)
Pension Plan Administrative Expense	(2,211)	(4,047)	(1,628)	(2,683)	(1,127)	(3,771)
Net Change in Plan Fiduciary Net Position	<u>(429)</u>	<u>(55,722)</u>	<u>13,364</u>	<u>(38,222)</u>	<u>(53,091)</u>	<u>(37,485)</u>
Plan Fiduciary Net Position - Beginning	<u>458,308</u>	<u>514,030</u>	<u>500,666</u>	<u>538,888</u>	<u>591,979</u>	<u>629,464</u>
Plan Fiduciary Net Position - Ending (b)	<u><u>457,879</u></u>	<u><u>458,308</u></u>	<u><u>514,030</u></u>	<u><u>500,666</u></u>	<u><u>538,888</u></u>	<u><u>591,979</u></u>
Net Pension Liability/(Asset) - Ending (a) - (b)	<u><u>1,070,412</u></u>	<u><u>758,057</u></u>	<u><u>741,915</u></u>	<u><u>763,663</u></u>	<u><u>761,675</u></u>	<u><u>670,322</u></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	29.96%	37.68%	40.93%	39.60%	41.43%	46.90%
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF SALIDA, COLORADO
Schedule of City's Contributions
"Old Hire" Plan
Fire and Police Pension Association of Colorado
Last 10 Fiscal Years *

Agent - Fire "Old Hire" Plan:	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	14,622	14,622	14,074	14,074	9,539	9,539	5,426
Actual contribution	<u>(14,622)</u>	<u>(14,622)</u>	<u>(14,074)</u>	<u>(14,074)</u>	<u>(9,539)</u>	<u>(9,539)</u>	<u>(5,426)</u>
Contribution deficiency (excess)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
City's covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Agent - Police "Old Hire" Plan:	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	91,887	80,582	75,808	78,808	66,481	66,481	56,214
Actual contribution	<u>(91,887)</u>	<u>(80,582)</u>	<u>(75,808)</u>	<u>(78,808)</u>	<u>(66,481)</u>	<u>(66,481)</u>	<u>(56,214)</u>
Contribution deficiency (excess)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
City's covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred one year prior. Information is only available beginning in fiscal year 2014.

City of Salida
Notes to the Required Supplementary Information
December 31, 2020

I. Schedule of City's Proportionate Share of the Net Pension (Asset) Liability – Statewide Defined Benefit Plans

A. Changes to assumptions or other inputs

1. Changes Since the January 1, 2018 Actuarial Valuation are as Follows:

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

2. Changes Since the January 1, 2015 Actuarial Valuation are as Follows:

Effective January 1, 2016, the post-retirement mortality tables for non-disabled retirees is a blend of the Annuitant and Employee RP-2014 generational mortality tables with blue collar adjustment projected with Scale BB. The occupationally disabled post-retirement mortality assumption uses the same table as used for healthy annuitants, except that is a three-year set-forward, meaning a disabled member age 70 will be valued as if they were a 73-year-old healthy retiree. The totally disabled post-retirement mortality assumption uses the RP-2014 generational mortality tables for disabled annuitants, except an additional provision to apply a minimum 3% mortality probability to males and 2% mortality probability for females is included to reflect substantial impairment for this population. The pre-retirement off-duty mortality tables are adjusted to 55% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00020.

3. Changes Since the January 1, 2014 Actuarial Valuation are as Follows:

For determining the total pension liability, the RP-2014 Mortality Tables for Blue Collar Employees, projected with Scale BB, 55 percent multiplier for off-duty mortality is used in the valuation for off-duty mortality of active members. On-duty related mortality is assumed to be 0.00020 per year for all members of post-retirement benefits for members under age 55. For post-retirement members ages 65 and older, the RP-2014 Mortality Tables for Blue Collar Healthy Annuitants, projected with Scale BB are used.

B. Changes of benefit terms

No changes during the years presented.

C. Changes of size or composition of population covered by benefit terms

No changes during the years presented.

City of Salida
Notes to the Required Supplementary Information
December 31, 2020

- II. **Notes to the Schedule of City’s Contributions – Statewide Defined Benefit Plans**
 - A. **Changes to assumptions or other inputs**

No changes during the years presented.
 - B. **Changes of benefit terms**

No changes during the years presented.
 - C. **Changes of size or composition of population covered by benefit terms.**

No changes during the years presented.

- III. **Schedule of Changes in Net Pension Asset / Liability – Fire and Police “Old Hire” Plan**
 - A. **Changes to assumptions**
 - 1. **Changes Since the January 1, 2014 Actuarial Valuation are as Follows:**

The inflation assumption was reduced from 3.0% to 2.5%.

Post-retirement mortality assumptions: For ages less than 55, RP- 2014 Mortality Tables for Blue Collar Employees. For ages 65 and older, RP-2014 Mortality Tables for Blue Collar Healthy Annuitant. For ages 55 through 64, a blend of the previous tables. All tables are projected with Scale BB.

Disabled (pre-1930) mortality assumptions: RP-2014 Disabled Generational Mortality Table generationally projected with Scale BB with a minimum 3% rate for males and 2% for females.
 - B. **Changes of benefit terms**

No changes during the years presented.
 - C. **Changes of size or composition of population covered by benefit terms.**

No changes during the years presented.

City of Salida
Notes to the Required Supplementary Information
December 31, 2020

IV. Schedule of City's Contributions – Fire and Police “Old Hire” Plan

A. Changes to assumptions

1. Changes Since the January 1, 2014 Actuarial Valuation are as Follows:

The asset method valuation approximates smoothing over a five-year period by recognizing 20% of the difference between the projected actuarial value and the market value at the valuation date. The remaining amortization period is 17 years.

Disabled (pre-1980) mortality assumptions: RP-2000 Disabled Mortality Table generationally projected with Scale AA.

B. Changes of benefit terms

No changes during the years presented.

C. Changes of size or composition of population covered by benefit terms.

No changes during the years presented.

SUPPLEMENTARY INFORMATION

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Water Fund
Budget and Actual with Reconciliation to US GAAP Basis
For the Year Ended December 31, 2020

Revenues	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Fees for General Services:				
Service and usage fees	1,404,800	1,404,800	1,501,731	96,931
Water line maintenance	200,900	200,900	216,269	15,369
Commercial demand charges	102,000	102,000	98,198	(3,802)
Other revenues	37,400	37,400	42,251	4,851
Water leases	5,000	5,000	1,066	(3,934)
Total Fees for General Services	<u>1,750,100</u>	<u>1,750,100</u>	<u>1,859,515</u>	<u>109,415</u>
Intergovernmental Revenue				
State grants	-	-	8,005	8,005
Total Intergovernmental Revenue	<u>-</u>	<u>-</u>	<u>8,005</u>	<u>8,005</u>
Capital Revenue:				
System development fees	540,000	540,000	534,015	(5,985)
Sale of water meters	16,000	16,000	15,826	(174)
Total Capital Revenue	<u>556,000</u>	<u>556,000</u>	<u>549,841</u>	<u>(6,159)</u>
Other Revenue:				
Interest revenue	8,000	8,000	55,258	47,258
Miscellaneous revenue	500	500	248	(252)
Total Other Revenue	<u>8,500</u>	<u>8,500</u>	<u>55,506</u>	<u>47,006</u>
Total Revenues	<u>2,314,600</u>	<u>2,314,600</u>	<u>2,472,867</u>	<u>158,267</u>
Expenses				
Administration - Water:				
Personnel services	108,331	108,331	111,999	(3,668)
Contracted services	49,000	49,000	29,339	19,661
Supplies and materials	2,000	2,000	2,083	(83)
Other operating costs	14,100	14,100	21,502	(7,402)
Total Administration - Water	<u>173,431</u>	<u>173,431</u>	<u>164,923</u>	<u>8,508</u>
Public Works - Water:				
Personnel services	242,461	242,461	253,317	(10,856)
Contracted services	64,000	64,000	92,864	(28,864)
Supplies and materials	18,800	18,800	22,755	(3,955)
Other operating costs	32,650	32,650	28,099	4,551
Financing obligations	166,000	166,000	223,096	(57,096)
Total Public Works - Water	<u>523,911</u>	<u>523,911</u>	<u>620,131</u>	<u>(96,220)</u>

(continued)

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Water Fund (Continued)
Budget and Actual with Reconciliation to US GAAP Basis
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Expenses, Continued				
Water Plant:				
Personnel services	292,408	292,408	280,471	11,937
Contracted services	138,800	138,800	98,324	40,476
Supplies and materials	46,650	46,650	40,375	6,275
Utilities	70,900	70,900	85,326	(14,426)
Other operating costs	138,000	138,000	84,432	53,568
Financing obligations	239,100	239,100	4,408	234,692
Total Water Plant	925,858	925,858	593,336	332,522
Capital outlay	2,648,000	2,648,000	619,635	2,028,365
Total Expenses	4,271,200	4,271,200	1,998,025	2,273,175
Other Financing Sources (Uses)				
Financing proceeds	1,750,000	1,750,000	-	(1,750,000)
Total Other Financing Sources (Uses)	1,750,000	1,750,000	-	(1,750,000)
Excess of Revenues Over (Under)				
Expenses - Budget Basis	(206,600)	(206,600)	474,842	681,442
GAAP Basis Adjustments				
Capitalized expenses			105,964	
Depreciation			(496,906)	
Debt principal			194,655	
Total GAAP Basis Adjustments			(196,287)	
Net Income - GAAP Basis			278,555	
Net Position, beginning of year			13,959,010	
Net Position, end of year			14,237,565	

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Net Assets
Sewer Fund
Budget and Actual with Reconciliation to US GAAP Basis
For the Year Ended December 31, 2020

Revenues	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Fees for General Services:				
Metered service and usage fees	1,217,500	1,217,500	1,258,539	41,039
Unmetered wastewater charges	81,500	81,500	78,302	(3,198)
Septage receiving	85,000	85,000	86,771	1,771
Lab analysis fees	28,000	28,000	24,076	(3,924)
Other	15,000	15,000	8,407	(6,593)
Total Fees for General Services	<u>1,427,000</u>	<u>1,427,000</u>	<u>1,456,095</u>	<u>29,095</u>
Capital Revenue:				
System development fees	450,000	450,000	725,727	275,727
Total Capital Revenue	<u>450,000</u>	<u>450,000</u>	<u>725,727</u>	<u>275,727</u>
Other Revenue:				
Interest revenue	50,000	50,000	43,404	(6,596)
Miscellaneous revenue	-	-	100,300	100,300
Total Other Revenue	<u>50,000</u>	<u>50,000</u>	<u>143,704</u>	<u>93,704</u>
Total Revenues	<u>1,927,000</u>	<u>1,927,000</u>	<u>2,325,526</u>	<u>398,526</u>
Expenses				
Administration - Wastewater:				
Personnel services	108,331	108,331	112,914	(4,583)
Contracted services	4,000	4,000	4,367	(367)
Supplies and materials	1,500	1,500	2,146	(646)
Other operating costs	14,600	14,600	22,083	(7,483)
Total Administration - Wastewater	<u>128,431</u>	<u>128,431</u>	<u>141,510</u>	<u>(13,079)</u>
Public Works - Wastewater:				
Personnel services	247,900	247,900	259,381	(11,481)
Contracted services	98,500	98,500	23,111	75,389
Supplies and materials	12,900	12,900	23,051	(10,151)
Utilities	700	700	2,055	(1,355)
Other operating costs	14,000	14,000	10,698	3,302
Total Public Works - Wastewater	<u>374,000</u>	<u>374,000</u>	<u>318,296</u>	<u>55,704</u>

(continued)

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Sewer Fund (Continued)
Budget and Actual with Reconciliation to US GAAP Basis
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Expenses, Continued				
Wastewater Plant:				
Personnel services	365,069	365,069	306,816	58,253
Contracted services	98,000	98,000	86,036	11,964
Supplies and materials	66,000	66,000	48,360	17,640
Utilities	128,500	128,500	128,639	(139)
Other operating costs	140,200	140,200	115,261	24,939
Financing obligations	482,000	482,000	570,934	(88,934)
Total WasteWater Plant	<u>1,279,769</u>	<u>1,279,769</u>	<u>1,256,046</u>	<u>23,723</u>
Capital outlay	<u>738,000</u>	<u>738,000</u>	<u>1,042,734</u>	<u>(304,734)</u>
Total Expenses	<u>2,520,200</u>	<u>2,520,200</u>	<u>2,758,586</u>	<u>(238,386)</u>
Other Financing Sources				
Capital lease issuance	-	-	542,177	542,177
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>542,177</u>	<u>542,177</u>
Excess of Revenues Over (Under)				
Expenses - Budget Basis	<u>(593,200)</u>	<u>(593,200)</u>	<u>109,117</u>	<u>702,317</u>
GAAP Basis Adjustments				
Capitalized expenses			709,421	
Depreciation			(940,346)	
Lease proceeds			(542,177)	
Debt service principal			290,296	
Total GAAP Basis Adjustments			<u>(482,806)</u>	
Net Income - GAAP Basis			(373,689)	
Net Position, beginning of year			<u>10,184,834</u>	
Net Position, end of year			<u>9,811,145</u>	

CITY OF SALIDA, COLORADO
Schedule of Revenues, Expenditures and Changes in Fund Balance
SteamPlant Event Center Fund
Budget and Actual with Reconciliation to US GAAP Basis
For the Year Ended December 31, 2020

Revenues	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Rentals:				
Room rentals	189,500	-	-	-
Other rentals	20,000	-	-	-
Total Rentals	<u>209,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Revenue:				
State grants	4,000	-	-	-
Total Intergovernmental Revenue	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sales				
Food sales	3,000	-	-	-
Beverage sales	125,000	-	-	-
Merchandise sales	3,000	-	-	-
Total Sales	<u>131,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Charges for Services:				
Ticket sales	40,000	-	-	-
Event sponsorship fees	20,000	-	-	-
Caterer Fee	20,000	-	-	-
Total Other Charge for Services	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:				
Other services	10,000	-	-	-
Total Other Revenue	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>434,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
Cost of sales	131,000	-	-	-
Personnel services	470,500	-	-	-
Contracted services	7,900	-	-	-
Supplies and materials	15,700	-	-	-
Utilities	30,900	-	-	-
Other operating costs	54,400	-	-	-
Repair and maintenance	26,500	-	-	-
Capital outlay	29,000	-	-	-
Total Expenses	<u>765,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers (out)	-	-	(1,732,313)	(1,732,313)
Transfers in	331,400	-	-	-
Total Other Financing Sources (Uses)	<u>331,400</u>	<u>-</u>	<u>(1,732,313)</u>	<u>(1,732,313)</u>
Excess of Revenues Over (Under)				
Expenses - Budget Basis	<u>-</u>	<u>-</u>	<u>(1,732,313)</u>	<u>(1,732,313)</u>
Net Position, beginning of year			1,732,313	
Net Position, end of year			<u>-</u>	

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

LOCAL HIGHWAY FINANCE REPORT	City or County:
	YEAR ENDING : 12/31/2020

This Information From The Records Of (example - City of _ or County of)	Prepared By: Phone:
--	------------------------

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	1,857,530
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	261,998
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	86,894
2. General fund appropriations	0	b. Snow and ice removal	86,285
3. Other local imposts (from page 2)	2,471,456	c. Other	18,543
4. Miscellaneous local receipts (from page 2)	43,471	d. Total (a. through c.)	191,722
5. Transfers from toll facilities	0	4. General administration & miscellaneous	440,157
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	557,943
a. Bonds - Original Issues	0	6. Total (1 through 5)	3,309,351
b. Bonds - Refunding Issues	0	B. Debt service on local obligations:	
c. Notes	0	1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	0
7. Total (1 through 6)	2,514,927	b. Redemption	0
B. Private Contributions	0	c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	240,320	2. Notes:	
D. Receipts from Federal Government (from page 2)	0	a. Interest	0
E. Total receipts (A.7 + B + C + D)	2,755,247	b. Redemption	0
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	0
		D. Payments to toll facilities	0
		E. Total disbursements (A.6 + B.3 + C + D)	3,309,351

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
0	2,755,247	3,309,351	0	(554,104)

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
12/31/2020

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	0	a. Interest on investments	0
b. Other local imposts:		b. Traffic Fines & Penalties	43,471
1. Sales Taxes	2,471,456	c. Parking Garage Fees	0
2. Infrastructure & Impact Fees	0	d. Parking Meter Fees	0
3. Liens	0	e. Sale of Surplus Property	0
4. Licenses	0	f. Charges for Services	0
5. Specific Ownership &/or Other	0	g. Other Misc. Receipts	0
6. Total (1. through 5.)	2,471,456	h. Other	0
c. Total (a. + b.)	2,471,456	i. Total (a. through h.)	43,471
	(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	205,347	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	0
a. State bond proceeds		b. FEMA	0
b. Project Match		c. HUD	0
c. Motor Vehicle Registrations	34,973	d. Federal Transit Admin	0
d. Other (Specify) - DOLA Grant	0	e. U.S. Corps of Engineers	0
e. Other (Specify)	0	f. Other Federal	0
f. Total (a. through e.)	34,973	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	240,320	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs	0	0	0
b. Engineering Costs	11,116	226,507	237,623
c. Construction:			
(1). New Facilities	0	0	0
(2). Capacity Improvements	0	0	0
(3). System Preservation	0	8,881	8,881
(4). System Enhancement & Operation	0	1,611,025	1,611,025
(5). Total Construction (1) + (2) + (3) + (4)	0	1,619,907	1,619,907
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	11,116	1,846,414	1,857,530
			(Carry forward to page 1)

Notes and Comments:

STATISTICAL INFORMATION

STATISTICAL SECTION

This part of the Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends	G1 - G5
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	G6 - G10
<i>These schedules include information to help the reader assess the government's most significant local revenue source. The City of Salida's most important revenue source is sales tax.</i>	
Debt Capacity	G11 - G14
<i>These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	G15 - G16
<i>These schedules help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	G17 - G19
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

CITY OF SALIDA, COLORADO
 Net Position by Component
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 Schedule 1

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
Net Investment in Capital Assets	\$ 27,366,982	\$ 25,457,709	\$ 24,397,257	\$ 19,889,837	\$ 19,869,497	\$ 19,852,447	\$ 14,698,702	\$ 13,442,842	\$ 12,218,760	\$ 13,309,540
Restricted	670,645	596,103	415,821	357,296	673,749	394,208	2,794,809	3254234	1,483,322	1,107,246
Unrestricted	6,274,192	5,947,623	4,945,600	4,770,534	5,986,284	4,321,561	1,543,801	1012202	2,629,204	2,101,918
Subtotal Governmental Activities	\$ 34,311,819	\$ 32,001,435	\$ 29,758,678	\$ 25,017,667	\$ 26,529,530	\$ 24,568,216	\$ 19,037,312	\$ 17,709,278	\$ 16,331,286	\$ 16,518,704
Business-type Activities										
Net Investment in Capital Assets	\$ 16,565,969	\$ 19,103,620	\$ 19,543,829	\$ 19,251,243	\$ 17,626,979	\$ 17,385,077	\$ 15,351,346	\$ 14,149,193	\$ 12,784,270	\$ 13,560,406
Restricted	1,034,732	986,683	914,823	-	-	-	913,515	1,221,792	726,037	381,790
Unrestricted	6,448,009	5,785,854	6,143,842	4,829,020	4,044,718	3,908,583	3023309	3093102	3,024,469	2,054,026
Subtotal Business-type Activities	\$ 24,048,710	\$ 25,876,157	\$ 26,602,494	\$ 24,080,263	\$ 21,671,697	\$ 21,293,660	\$ 19,288,170	\$ 18,464,087	\$ 16,534,776	\$ 15,996,222
Primary Government										
Net Investment in Capital Assets	\$ 43,932,951	\$ 44,561,329	\$ 43,941,086	\$ 39,141,080	\$ 37,496,476	\$ 37,237,524	\$ 30,050,048	\$ 27,592,035	\$ 25,003,030	\$ 26,869,946
Restricted	1,705,377	1,582,786	1,330,644	357,296	673,749	394,208	3,708,324	4,476,026	2,209,359	1,489,036
Unrestricted	12,722,201	11,733,477	11,089,442	9,599,554	10,031,002	8,230,144	4,567,110	4,105,304	5,653,673	4,155,944
Total Primary Government Net Position	\$ 58,360,529	\$ 57,877,592	\$ 56,361,172	\$ 49,097,930	\$ 48,201,227	\$ 45,861,876	\$ 38,325,482	\$ 36,173,365	\$ 32,866,062	\$ 32,514,926

CITY OF SALIDA, COLORADO
 Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 Schedule 2

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses										
Governmental Activities:										
General Government	\$ 2,515,773	\$ 915,020	\$ 1,175,900	\$ 1,574,671	\$ 1,524,785	\$ 1,175,090	\$ 1,414,429	\$ 1,929,106	\$ 1,730,060	\$ 1,771,128
Public Safety	4,389,355	3,509,183	3,283,906	3,096,405	2,715,406	2,578,402	2,529,710	2,354,999	2,255,274	2,125,057
Public works/Streets	2,862,257	3,445,982	1,827,415	2,056,193	1,568,062	1,275,564	1,109,882	705,819	650,668	541,915
Culture, parks and recreation	2,812,178	2,044,294	1,824,233	1,520,283	1,301,834	1,241,164	948,611	975,610	748,978	783,481
Interest on long-term debt	41,070	42,165	37,263	41,032	252,804	299,103	52,890	60,074	97,739	126,686
Total Governmental Activities	12,620,633	9,956,644	8,148,717	8,288,584	7,362,891	6,569,323	6,055,522	6,025,608	5,482,719	5,348,267
Business-type Activities:										
Water	2,194,312	1,799,018	1,286,580	1,421,395	1,992,682	1,405,023	1,344,957	1,304,607	1,239,112	1,225,619
Sewer	2,699,215	2,434,702	2,365,047	2,173,083	2,117,033	2,014,136	2,189,182	1,753,919	1,022,594	877,675
Steamplant Event Center	-	747,091	715,902	548,550	480,588	431,307	428,950	401,821	371,219	320,458
Total Business-type Activities	4,893,527	4,980,811	4,367,529	4,143,028	4,590,303	3,850,466	3,963,089	3,460,347	2,632,925	2,423,752
Total Primary Government Expenses	\$ 17,514,160	\$ 14,937,455	\$ 12,516,246	\$ 12,431,612	\$ 11,953,194	\$ 10,419,789	\$ 10,018,611	\$ 9,485,955	\$ 8,115,644	\$ 7,772,019
Program Revenues										
Governmental Activities:										
Charges for services										
General government	\$ 334,350	\$ 193,202	\$ 314,597	\$ 251,388	\$ 196,540	\$ 185,753	\$ 76,164	\$ 282,533	\$ 134,861	\$ 150,564
Public safety	250,794	202,702	79,729	91,675	85,844	116,168	56,244	118,978	135,587	60,788
Public works/Streets	35,033	26,733	23,147	24,230	56,644	29,631	26,659	17,931	23,246	12,548
Culture, parks and recreation	311,145	524,994	472,912	464,586	466,241	843,380	414,489	376,135	360,572	342,972
Operating grants and contributions	648,226	104,538	-	-	-	73,951	129,577	70,000	21,786	334,216
Capital grants and contributions	28,944	371,830	827,689	363,576	305,619	1,736,311	200,965	176,603	904,196	232,091
Total Governmental Activities	1,608,492	1,423,999	1,718,074	1,195,455	1,110,888	2,985,194	904,098	1,042,180	1,580,248	1,133,179
Business-type Activities:										
Charges for services										
Water	1,859,763	1,746,298	1,756,919	1,671,803	1,659,177	1,521,749	1,527,072	1,639,583	1,497,352	1,360,421
Sewer	1,556,395	1,378,262	1,377,798	1,345,584	1,345,305	1,304,101	1,239,528	1,232,454	1,301,950	1,203,348
Steamplant Event Center	-	392,721	368,684	324,615	259,240	220,070	258,640	249,756	196,014	152,714
Operating grants and contributions	-	903	5,060	16,911	8,031	44,479	-	-	-	-
Capital grants and contributions	1,283,573	1,198,157	2,191,124	2,677,589	1,554,433	2,536,446	1,530,286	2,177,661	329,240	129,505
Total Business-type activities	4,699,731	4,716,341	5,699,585	6,036,502	4,826,186	5,626,845	4,555,526	5,299,454	3,324,556	2,845,988
Total Primary Government Program Revenues	\$ 6,308,223	\$ 6,140,340	\$ 7,417,659	\$ 7,231,957	\$ 5,937,074	\$ 8,612,039	\$ 5,459,624	\$ 6,341,634	\$ 4,904,804	\$ 3,979,167
Net (Expense)/Revenue										
Governmental Activities	\$ (11,012,141)	\$ (8,532,645)	\$ (6,430,643)	\$ (7,093,129)	\$ (6,252,003)	\$ (3,584,129)	\$ (5,151,424)	\$ (4,983,428)	\$ (3,902,471)	\$ (4,215,088)
Business-type Activities	(193,796)	(264,470)	1,332,056	1,893,474	235,883	1,776,379	592,437	1,839,107	691,631	422,236
Total Primary Government Net (Expense)/Revenue	\$ (11,205,937)	\$ (8,797,115)	\$ (5,098,587)	\$ (5,199,655)	\$ (6,016,120)	\$ (1,807,750)	\$ (4,558,987)	\$ (3,144,321)	\$ (3,210,840)	\$ (3,792,852)

CITY OF SALIDA, COLORADO
 Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 Schedule 2 (Continued)

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Revenues and other changes in net position										
Governmental Activities:										
Sales Tax	\$ 7,723,299	\$ 6,609,399	\$ 6,110,252	\$ 5,725,577	\$ 5,162,570	\$ 4,859,598	\$ 4,399,693	\$ 4,172,734	\$ 5,246,250	\$ 4,932,549
Sales Tax - County	2,580,358	2,303,168	1,997,746	1,849,781	1,785,695	1,586,472	-	-	-	-
Franchise Taxes	329,232	345,904	339,620	308,338	303,382	334,172	344,284	370,021	291,694	268,895
Occupation Taxes	349,513	337,316	-	-	248,230	205,150	217,212	242,902	176,543	120,357
Other Taxes	369,683	394,548	389,021	327,318	311,556	343,227	1,725,291	1,622,996	249,425	-
Unrestricted Investment Earnings	79,103	115,718	75,419	32,320	15,386	10,256	10,482	3,834	6,552	2,862
Capital Contributions	-	-	3,172,780	-	-	-	-	-	-	-
Miscellaneous	159,024	76,441	214,764	433,146	518,794	11,112	3,362	33,333	75,822	34,136
Gain (Loss) on sale of assets	-	17,628	-	(9,328)	75,903	-	-	-	(2,231,233)	(93,674)
Transfers in (out)	1,732,313	575,280	(1,127,948)	(635,280)	(124,100)	(220,103)	(220,866)	(84,400)	(100,000)	(545,000)
Total general revenues, special items, and transfers	13,322,525	10,775,402	11,171,654	8,031,872	8,297,416	7,129,884	6,479,458	6,361,420	3,715,053	4,720,125
Business-type Activities:										
Unrestricted investment earnings	\$ 98,662	\$ 113,413	\$ 62,227	\$ 33,354	\$ 18,054	\$ 9,008	\$ 10,782	\$ 6,193	\$ 7,592	\$ 6,537
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on sale of assets	-	-	-	(10,316)	-	-	-	(389)	(260,671)	(22,626)
Transfers in (out)	(1,732,313)	(575,280)	1,127,948	635,280	124,100	220,103	220,866	84,400	100,000	545,000
Total Business-type activities	(1,633,651)	(461,867)	1,190,175	658,318	142,154	229,111	231,648	90,204	(153,079)	528,911
Total primary government	\$ 11,688,874	\$ 10,313,535	\$ 12,361,829	\$ 8,690,190	\$ 8,439,570	\$ 7,358,995	\$ 6,711,106	\$ 6,451,624	\$ 3,561,974	\$ 5,249,036
Change in Net Position										
Governmental Activities	\$ 2,310,384	\$ 2,242,757	\$ 4,741,011	\$ 938,743	\$ 2,045,413	\$ 3,545,755	\$ 1,328,034	\$ 1,377,992	\$ (187,418)	\$ 505,037
Business-type Activities	(1,827,447)	(726,337)	2,522,231	2,551,792	378,037	2,005,490	824,085	1,929,311	538,552	951,147
Total Change in Net Position	\$ 482,937	\$ 1,516,420	\$ 7,263,242	\$ 3,490,535	\$ 2,423,450	\$ 5,551,245	\$ 2,152,119	\$ 3,307,303	\$ 351,134	\$ 1,456,184

CITY OF SALIDA, COLORADO
 Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)
 Schedule 3

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Nonspendable	\$ 37,072	\$ 24,454	\$ 22,985	\$ 92,753	\$ 57,959	\$ 10,846	\$ -	\$ 54,524	\$ 50,496	\$ -
Restricted	380,000	360,000	224,000	225,000	265,000	275,014	226,411	230,935	211,288	178,524
Committed	1,809,178	-	-	-	-	1,117,840	2,444,494	2,709,676	1,009,819	502,132
Assigned	-	-	-	-	-	8,855	6,677	4,720	4,862	222,131
Unassigned	3,965,276	5,477,983	5,235,354	5,126,170	5,553,396	3,297,580	1,612,216	1,016,892	2,631,135	2,145,485
Total General Fund	\$ 6,191,526	\$ 5,862,437	\$ 5,482,339	\$ 5,443,923	\$ 5,876,355	\$ 4,710,135	\$ 4,289,798	\$ 4,016,747	\$ 3,907,600	\$ 3,048,272
All other governmental funds										
Nonspendable	\$ 27,100	\$ 18,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	290,645	236,103	191,821	132,296	125,983	119,194	-	-	-	-
Committed	888,678	146,016	580,679	281,084	282,766	253,277	-	-	-	-
Assigned	-	280,558	-	-	-	-	117,227	308,903	257,353	204,459
Unassigned	-	-	(893,418)	(729,473)	-	-	-	-	-	-
Total all other governmental funds	\$ 1,206,423	\$ 681,289	\$ (120,918)	\$ (316,093)	\$ 408,749	\$ 372,471	\$ 117,227	\$ 308,903	\$ 257,353	\$ 204,459

CITY OF SALIDA, COLORADO
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
Schedule 4

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues										
Taxes	\$ 8,416,772	\$ 7,306,779	\$ 6,456,172	\$ 6,033,915	\$ 5,714,182	\$ 5,398,920	\$ 4,961,189	\$ 4,785,657	\$ 5,714,487	\$ 5,321,801
Intergovernmental	3,757,916	3,288,305	3,308,118	2,646,707	2,508,023	3,072,527	2,047,493	1,851,599	1,267,633	572,040
Charges for services	572,005	680,845	689,228	641,149	628,553	635,945	485,844	524,658	470,926	468,997
Fines and forfeitures	47,791	57,472	72,183	61,756	46,737	50,192	51,383	61,892	65,587	60,788
Interest revenue	79,094	115,718	75,419	32,320	15,386	10,256	-	-	6,552	2,862
Insurance Proceeds	90,788	-	-	-	-	-	-	-	-	-
Other revenues	251,933	187,374	243,776	456,088	648,401	701,104	58,514	264,194	101,369	205,423
Total Revenues	13,216,299	11,636,493	10,844,896	9,871,935	9,561,282	9,868,944	7,604,423	7,488,000	7,626,554	6,631,911
Expenditures										
Current:										
General government	2,259,376	1,718,222	1,334,406	1,445,588	1,241,479	1,041,907	969,145	922,737	845,762	874,972
Public safety	3,638,008	3,394,005	3,003,536	2,820,575	2,451,591	2,509,421	2,390,535	2,228,947	2,155,541	2,048,393
Public works/streets	1,301,433	1,303,326	1,079,137	1,134,641	937,511	737,210	639,958	622,001	564,611	454,102
Culture, parks and recreation	2,228,879	1,522,322	1,254,096	1,186,520	1,036,540	902,875	980,854	1,107,569	877,023	704,089
Capital outlay	2,583,790	3,093,862	3,995,457	3,362,007	2,014,813	3,523,792	2,159,856	2,199,817	1,998,705	869,358
Debt service:										
Principal	212,495	211,401	160,053	120,800	418,536	216,677	109,103	105,460	76,778	747,629
Interest and fiscal charges	41,070	42,165	37,263	41,032	134,214	280,670	52,730	56,372	95,910	130,062
Total Expenditures	12,265,051	11,285,303	10,863,948	10,111,163	8,234,684	9,212,552	7,302,181	7,242,903	6,614,330	5,828,605
Excess (Deficiency) of Revenue over Expenditures	\$ 951,248	\$ 351,190	\$ (19,052)	\$ (239,228)	\$ 1,326,598	\$ 656,392	\$ 302,242	\$ 245,097	\$ 1,012,224	\$ 803,306
Other Financing Sources (Uses):										
Transfers in	\$ 252,488	\$ 1,580,006	\$ 796,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	(349,513)	(1,004,726)	(1,061,128)	(635,280)	(124,100)	(220,103)	(220,866)	(84,400)	(100,000)	(545,000)
Lease proceeds	-	255,835	161,723	-	-	-	-	-	-	-
TABOR Refund	-	-	(84,101)	-	-	-	-	-	-	-
Capital Contributions	-	-	439,830	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(97,025)	831,115	252,643	(635,280)	(124,100)	(220,103)	(220,866)	(84,400)	(100,000)	(545,000)
Net change in fund balances	\$ 854,223	\$ 1,182,305	\$ 233,591	\$ (874,508)	\$ 1,202,498	\$ 436,289	\$ 81,376	\$ 160,697	\$ 912,224	\$ 258,306
Debt service as a percentage of noncapital expenditures	2.42%	2.90%	2.78%	3.97%	8.80%	8.74%	3.11%	3.07%	3.64%	16.89%

CITY OF SALIDA, COLORADO
 Tax Revenues by Source - Governmental Funds
 (Major Component of Revenue Base)
 Last Ten Fiscal Years
 Schedule 5

Tax Revenue Source	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Sales Tax (net of rebates)	\$ 7,723,299	\$ 6,609,399	\$ 5,881,098	\$ 5,540,130	\$ 5,162,570	\$ 4,859,598	\$ 4,399,693	\$ 4,172,734	\$ 5,246,250	\$ 4,932,549
Sales Tax - County	2,580,358	2,303,168	1,997,746	1,849,781	1,785,695	1,586,472	1,432,420	1,354,142	-	-
Franchise Tax	329,232	345,904	339,620	308,338	303,382	334,172	344,284	370,021	291,694	268,895
Occupation Tax	349,513	337,316	229,154	185,447	248,230	205,150	217,212	242,902	176,543	120,357
Other Tax	369,683	394,548	389,021	327,318	311,556	343,227	292,871	268,854	249,425	-
	<u>\$ 11,352,085</u>	<u>\$ 9,990,335</u>	<u>\$ 8,836,639</u>	<u>\$ 8,211,014</u>	<u>\$ 7,811,433</u>	<u>\$ 7,328,619</u>	<u>\$ 6,686,480</u>	<u>\$ 6,408,653</u>	<u>\$ 5,963,912</u>	<u>\$ 5,321,801</u>
% Change from Prior Year	13.6%	13.1%	7.6%	5.1%	6.6%	9.6%	4.3%	7.5%	12.1%	1.7%
Percentage of Total Tax Revenues										
Sales Tax	68.0%	66.2%	66.6%	67.5%	66.1%	66.3%	65.8%	65.1%	88.0%	92.7%
Sales Tax - County	22.7%	23.1%	22.6%	22.5%	22.9%	21.6%	21.4%	21.1%	0.0%	0.0%
Franchise Tax	2.9%	3.5%	3.8%	3.8%	3.9%	4.6%	5.1%	5.8%	4.9%	5.1%
Occupation Tax	3.1%	3.4%	2.6%	2.3%	3.2%	2.8%	3.2%	3.8%	3.0%	2.3%
Other Tax	3.3%	3.9%	4.4%	4.0%	4.0%	4.7%	4.4%	4.2%	4.2%	0.0%
% of Total Tax Revenue	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>
% of Total Governmental Fund Revenues	86.5%	85.9%	81.5%	83.2%	81.7%	74.3%	87.9%	85.6%	78.2%	80.2%

CITY OF SALIDA, COLORADO
Assessed Value and Estimated Actual Value of Taxable Property
Last Eight Fiscal Years
Schedule 6

	Fiscal Year							
	2020	2019	2018	2017	2016	2015	2014	2013
Estimated Actual Value								
Agricultural	\$ 373,360	\$ 372,599	\$ 411,421	\$ 412,401	\$ 288,370	\$ 363,277	\$ 404,854	\$ 331,309
Commercial	182,739,025	176,804,847	163,298,276	166,688,470	152,410,307	146,664,715	147,105,506	147,318,330
Exempt	170,604,354	169,805,691	160,488,186	157,538,242	153,549,567	136,538,236	120,307,392	101,809,706
Industrial	6,694,588	7,168,079	6,630,129	6,196,817	6,033,518	6,048,389	5,512,666	5,592,221
Residential	1,030,166,281	1,007,678,761	777,475,475	749,999,937	625,274,481	611,270,187	557,137,874	548,748,243
State Assessed	17,964,430	24,065,520	15,012,280	15,498,090	14,512,700	14,115,300	12,044,100	13,094,190
Vacant Land	25,768,674	24,853,057	16,867,409	17,512,005	13,762,393	14,155,190	12,550,939	12,937,332
Total estimated actual value	\$ 1,434,310,712	\$ 1,410,748,554	\$ 1,140,183,176	\$ 1,113,845,962	\$ 965,831,336	\$ 929,155,294	\$ 855,063,331	\$ 829,831,331
<i>Percentage change from prior year</i>	1.7%	23.7%	2.4%	15.3%	3.9%	8.7%	3.0%	
Taxable Assessed Value								
Agricultural	\$ 108,270	\$ 108,050	\$ 119,330	\$ 119,620	\$ 83,620	\$ 105,350	\$ 117,410	\$ 96,080
Commercial	52,993,970	51,273,260	47,356,280	48,339,590	44,199,170	42,532,780	42,660,720	42,722,430
Exempt	48,250,180	48,018,550	45,541,060	44,766,580	43,567,690	38,634,410	33,945,000	28,634,530
Industrial	1,941,430	2,078,740	1,922,740	1,797,080	1,749,690	1,753,990	1,598,660	1,621,740
Residential	73,657,000	72,049,270	55,977,910	53,999,620	49,772,610	48,657,930	44,346,970	43,679,120
State Assessed	5,208,320	6,978,990	4,353,570	4,494,450	4,208,710	4,093,360	3,494,260	3,799,320
Vacant Land	7,472,980	7,207,490	4,891,620	5,079,520	3,991,168	4,105,053	3,639,778	3,751,829
Total Taxable Assessed Value	\$ 189,632,150	\$ 187,714,350	\$ 160,162,510	\$ 158,596,460	\$ 147,572,658	\$ 139,882,873	\$ 129,802,798	\$ 124,305,049
Taxable Assessed Value as a Percentage of Estimated Actual Value								
Agricultural	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%
Commercial	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%
Exempt	28.3%	28.3%	28.4%	28.4%	28.4%	28.3%	28.2%	28.1%
Industrial	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%
Residential	7.2%	7.2%	7.2%	7.2%	8.0%	8.0%	8.0%	8.0%
State Assessed	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%
Vacant Land	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%
Total	13.2%	13.3%	14.0%	14.2%	15.3%	15.1%	15.2%	15.0%

Source: County Assessor's Office

Note: The City of Salida does not levy a property tax.

Property in the county is reassessed every two years in each odd-numbered year (2019, 2017, etc)

CITY OF SALIDA, COLORADO
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years
Schedule 7

Taxing Entity	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
City of Salida	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Chaffee County	2.75%	2.75%	2.5%	2.5%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%
State of Colorado	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Total Sales Tax Rate	8.65%	8.65%	8.40%	8.40%	8.40%	7.90%	7.90%	7.90%	7.90%	7.90%

CITY OF SALIDA, COLORADO
Taxable Sales and Sales Tax Collections by Category
 Last Three Fiscal Years
 Schedule 8

	Fiscal Year			
	2020	2019	2018	2017 to 2011
Total Sales (Calculated) *	\$ 257,443,300	\$ 221,688,582	\$ 198,080,774	
Sales Tax Collections				Not Tracked Previously
Retail trade	\$ 5,517,768	\$ 4,404,863	\$ 4,048,814	
Accommodation & Food Service	1,206,824	1,307,816	1,203,600	
Manufacturing	228,877	170,388	159,524	
Wholesale Trade	188,030	162,239	67,657	
Other Services	143,086	125,846	103,786	
Construction	100,919	100,171	64,623	
Information	77,196	123,619	87,368	
Real Estate and Rental and Leasing	44,797	66,721	51,782	
Professional, Scientific and Technical	31,931	15,078	15,808	
Arts, Entertainment & Recreation	24,642	20,076	17,051	
Finance and Insurance	7,617	6,670	3,847	
Administrative and Support and Waste Management and Remediation	3,426	7,349	2,184	
Transportation and Warehousing	3,207	2,302	-	
Mining, Quarrying and Oil & Gas Extraction	1,961	1,467	327	
Health Care and Social Assistance	1,602	1,687	1,671	
Agriculture, Forestry, Fishing and Hunting	1,415	3,803	3,042	
Educational Services	524	372	77	
Management of Companies and Enterprises	NR	NR	NR	
Public Administration	NR	NR	NR	
Utilities	NR	NR	NR	
Grand Total	\$ 7,723,299	\$ 6,650,657	\$ 5,942,423	
Percentage of Total Sales Tax				
Retail trade	71.4%	66.2%	68.1%	
Accommodation & Food Service	15.6%	19.7%	20.3%	
Manufacturing	3.0%	2.6%	2.7%	
Wholesale Trade	2.4%	2.4%	1.1%	
Other Services	1.9%	1.9%	1.7%	
Construction	1.3%	1.5%	1.1%	
Information	1.0%	1.9%	1.5%	
Real Estate and Rental and Leasing	0.6%	1.0%	0.9%	
Professional, Scientific and Technical	0.4%	0.2%	0.3%	
Arts, Entertainment & Recreation	0.3%	0.3%	0.3%	
Finance and Insurance	0.1%	0.1%	0.1%	
Administrative and Support and Waste Management and Remediation	0.0%	0.1%	0.0%	
Transportation and Warehousing	0.0%	0.0%	0.0%	
Mining, Quarrying and Oil & Gas Extraction	0.0%	0.0%	0.0%	
Health Care and Social Assistance	0.0%	0.0%	0.0%	
Agriculture, Forestry, Fishing and Hunting	0.0%	0.1%	0.1%	
Educational Services	0.0%	0.0%	0.0%	
NR	1.8%	2.0%	1.9%	
	100.0%	100.0%	100.0%	

* As a Colorado Statutory City, the state manages sales tax collections. The state does not share total sales so this number has been calculated based on the City's tax rate of 3%.
 NR - Not releasable due to taxpayer confidentiality requirements. Total includes NR data.

CITY OF SALIDA, COLORADO
Principal Sales Tax Taxpayers
Current Year and 2 years ago (not tracked previously)
Schedule 9

Taxpayer	2020 Rank	2018 Rank
Wal-Mart Stores Inc & Subsidiaries	1	1
Safeway Store Forty Six Inc	2	2
Town & Country Autoplex Salida Inc	3	3
Murdoch's Ranch & Home Supply	4	4
Vitamin Cottage Natural Food Market	5	
Amazon.Com Services	6	
American Hunting and Firearms Service	7	
FCI Ind Inc	8	6
Hylton Lumber Co	9	5
Cellar Wine & Spirits	10	
Public Service Co of Colorado		7
JMJK LLC		8
Boathouse Cantina LLC		9
Atmos Energy Corp		10
<hr/>		
Total sales taxes paid by top 10 taxpayers *	\$ 3,776,946	\$ 2,936,083
<hr/>		
Percentage of Total Sales Tax Collected	48.9%	49.4%
<hr/>		

* Sales tax vendor information is confidential and can only be disclosed in the aggregate.

Note: The City of Salida does not collect a property tax.

CITY OF SALIDA, COLORADO
 Ratios of Outstanding Debt by Type
 Last Ten Fiscal Years
 Schedule 10

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
Leases	\$ 974,784	\$ 1,187,150	\$ 1,142,716	\$ 1,141,046	\$ 1,261,846	\$ 1,378,614	\$ 1,491,483	\$ 1,600,585	\$ 1,706,046	\$ 1,782,824
Business Type Activities										
Notes & Loans	\$ 708,987	\$ 768,647	\$ 678,551	\$ 444,919	\$ 483,172	\$ 2,465,900	\$ 2,778,130	\$ 3,089,885	\$ 3,376,187	\$ 3,658,433
Revenue Bond	11,481,071	11,831,388	12,176,422	12,491,301	12,811,155	13,416,102	13,944,005	14,465,700	14,848,000	15,108,000
Leases	467,198	-	-	-	-	-	-	-	-	-
Total	\$ 12,657,256	\$ 12,600,035	\$ 12,854,973	\$ 12,936,220	\$ 13,294,327	\$ 15,882,002	\$ 16,722,135	\$ 17,555,585	\$ 18,224,187	\$ 18,766,433
Total Debt	\$ 13,632,040	\$ 13,787,185	\$ 13,997,689	\$ 14,077,266	\$ 14,556,173	\$ 17,260,616	\$ 18,213,618	\$ 19,156,170	\$ 19,930,233	\$ 20,549,257
Percentage of Personal Income (1)	(2)	7.9%	8.0%	8.3%	8.8%	11.4%	13.9%	14.1%	15.5%	15.5%
Debt per Capita (1)	(2)	\$ 2,267	\$ 2,342	\$ 2,415	\$ 2,588	\$ 3,164	\$ 3,411	\$ 3,542	\$ 3,752	\$ 3,891

(1) Personal income and population are disclosed on Demographic and Economic Statistics table.
 (2) Statistics are not yet available for 2020.

CITY OF SALIDA, COLORADO
 Ratios of Net General Bonded Debt Outstanding
 Last Ten Fiscal Years
 Schedule 11

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenue Bonds	\$ 11,481,071	\$ 11,831,388	\$ 12,176,422	\$ 12,491,301	\$ 12,811,155	\$ 13,416,102	\$ 13,944,005	\$ 14,465,700	\$ 14,848,000	\$ 15,108,000
Less: Bond Reserves	1,034,732	986,683	914,823	-	-	-	913,515	1,221,792	726,037	381,790
Total	\$ 10,446,339	\$ 10,844,705	\$ 11,261,599	\$ 12,491,301	\$ 12,811,155	\$ 13,416,102	\$ 13,030,490	\$ 13,243,908	\$ 14,121,963	\$ 14,726,210
Percentage of Estimated Actual Value of Taxable Property (1)	0.73%	0.77%	0.99%	1.12%	1.33%	1.44%	1.52%	1.60%	*	*
Debt per Capita (2)	*	\$ 1,783	\$ 1,884	\$ 2,143	\$ 2,278	\$ 2,459	\$ 2,441	\$ 2,448	\$ 2,659	\$ 2,789

* Population or taxable property values are not available
 (1) Actual Property values are disclosed on Assessed Value and Estimated Actual Value of Taxable Property Schedule
 (2) Population figures are disclosed on Demographic and Economic Statistics table

CITY OF SALIDA, COLORADO
Direct and Overlapping Governmental Activities Debt
As of December 31, 2020
Schedule 12

Government Unit	Debt Outstanding	Estimated Percentage Applicable (2)	Amount Applicable to City of Salida
Salida School District (1)	\$ 20,265,393	100.0%	\$ 20,265,393
Chaffee County	5,877,774	27.7%	<u>1,627,355</u>
Subtotal Overlapping Debt			21,892,748
City of Salida direct debt			<u>974,656</u>
Total direct and overlapping debt			<u><u>\$ 22,867,404</u></u>

(1) As of June 30, 2020.
(2) Assessed values used to estimate applicable percents.

CITY OF SALIDA, COLORADO
Legal Debt Margin Information
Last Seven Fiscal Years
Schedule 13

	Fiscal Year							2013 to 2011
	2020	2019	2018	2017	2016	2015	2014	
Actual Value *	\$ 1,301,081,857	\$ 1,274,522,142	\$ 1,019,622,128	\$ 993,692,869	\$ 850,354,292	\$ 831,734,976	\$ 770,019,521	not tracked
Debt Limit (3% of Actual Value)	39,032,456	38,235,664	30,588,664	29,810,786	25,510,629	24,952,049	23,100,586	
Debt Applicable to Limit - General Obligation Bonds	-	-	-	-	-	-	-	
Legal Debt Margin	\$ 39,032,456	\$ 38,235,664	\$ 30,588,664	\$ 29,810,786	\$ 25,510,629	\$ 24,952,049	\$ 23,100,586	

The Constitutional debt limitation applies to all general obligation bonds authorized. Additional general obligation bonds may be authorized to be issued if so approved by a majority of those voting in an election held for that purpose.

* Source: County Abstract of Assessment

CITY OF SALIDA, COLORADO
Demographic and Economic Statistics
Last Ten Fiscal Years
Schedule 14

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Population (1)	*	6,082	5,977	5,828	5,624	5,455	5,339	5,409	5,312	5,281
Median Age (1)(4) ~	*	47.2	46.7	50.0	48.9	46.6	47.0	45.7	45.7	45.7
Per Capita Income (1)(4) ~	*	\$ 28,619	\$ 29,382	\$ 28,991	\$ 29,281	\$ 27,743	\$ 24,459	\$ 25,165	\$ 24,255	\$ 25,165
Personal Income	*	\$ 174,060,758	\$ 175,616,214	\$ 168,959,548	\$ 164,676,344	\$ 151,338,065	\$ 130,586,601	\$ 136,117,485	\$ 128,842,560	\$ 132,896,365
Public School Enrollment (PreK-12) (2)	1,362	1,445	1,380	1,373	1,343	1,291	1,194	1,176	1,156	1,102
Unemployment Rate (3)	5.4	2.2	2.6	2.3	2.0	2.7	3.9	5.4	6.9	7.6
Median Household Income for all Occupied Housing Units (1)(4) ~	*	\$ 46,875	\$ 46,308	\$ 39,741	\$ 39,706	\$ 40,801	\$ 39,547	\$ 38,140	\$ 40,056	\$ 38,140
Median Value of Owner-Occupied Housing Units (1)(4) ~	*	\$ 328,200	\$ 306,100	\$ 274,900	\$ 252,900	\$ 248,400	\$ 235,000	\$ 245,000	\$ 236,289	\$ 225,000

Sources and Explanatory Notes:

- (1) U.S. Census Bureau
- (2) Salida Public School District R-32-J and Salida Montessori Charter School (Note: The Salida Montessori Charter School opened 2015)
- (3) fred.stlouisfed.org
- (4) American Community Survey
- ~ Approximate values are from the American Community Survey which is a 5-year estimate so the figures were not exact
- * Statistics not yet released for 2020

CITY OF SALIDA, COLORADO
Principal Employers
Fiscal Year 2020
Schedule 15

Employer	Percentage of	
	Employees	Total City Employment
Heart Of The Rockies Regional Medical Center	386	11.6%
Salida School District R32 (Admin and all schools)	247	7.4%
Chaffee County Government	220	6.6%
Walmart Supercenter	200	6.0%
Columbine Manor Care Center	132	4.0%
City of Salida	87	2.6%
	<hr/> 1,272	<hr/> 38.1%

Source: Colorado Workforce Center, Chaffee County, City of Salida

Notes: Comparable data is not available for previous years.
Total City Employment estimate based on census bureau reporting 54.9% of population is in the labor force.

CITY OF SALIDA, COLORADO
 Operating Information - Full-time Equivalent Employees by Function
 Schedule 16

	Fiscal Years									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Administration & Finance	8.40	8.40	8.33	-----Not Tracked-----			7.73	7.00	7.00	6.60
Community Development	3.00	3.00	2.82	-----Not Tracked-----			2.88	2.50	2.00	3.00
Police Department	21.00	20.00	18.55	-----Not Tracked-----			17.00	17.00	16.00	16.00
Fire Department	14.00	13.15	12.11	-----Not Tracked-----			10.67	10.70	10.60	10.60
Public Works - Streets	11.50	12.00	12.26	-----Not Tracked-----			12.73	12.50	11.00	11.50
Arts & Culture*	6.40	7.00	7.08	-----Not Tracked-----			5.18	4.50	4.00	3.50
Parks & Recreation	17.60	19.15	18.29	-----Not Tracked-----			11.03	11.80	11.70	10.90
Subtotals	81.90	82.70	79.44	-----Not Tracked-----			67.22	66.00	62.30	62.10
Water and Wastewater Enterprise										
Water Plant	2.40	2.25	3.00	-----Not Tracked-----			3.00	3.00	3.00	3.00
Sewer Plant	3.00	3.15	2.91	-----Not Tracked-----			4.00	4.00	4.00	4.00
Totals	87.30	88.10	85.35	-----Not Tracked-----			74.22	73.00	69.30	69.10

*Prior to 2020, this department was a separate Enterprise fund, the SteamPlant fund.

CITY OF SALIDA, COLORADO
Operating Indicators by Function
Schedule 17

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government:										
Building permits	183	192	207	183	197	151	133	74	85	73
Birth certificates processed	249	415	370	412	392	430	371	307	380	467
Death certificates processed	1440	1355	1188	1321	1370	1421	416	205	52	108
Liquor licenses processed	-----Data Not Available-----						48	63	57	60
Council resolutions	47	65	57	70	97	103	95	86	77	87
Council ordinances	14	18	17	23	28	24	28	35	31	18
Open records requests	54	126	92	48	87	66	45	84	17	12
Public Safety:										
Number of police calls for service	6,747	5,381	5,287	5,826	5,782	4,717	-----Data Not Available-----			
Number of arrests	355	373	397	440	351	275	391	404	341	292
Number of citations	932	863	1,273	1,228	860	778	-----Data Not Available-----			
Number of parking violations	145	405	765	766	780	712	756	570	569	540
Number of fire emergency responses	1,088	984	956	969	897	1,081	1,048	961	1,064	1,133
Number of fires extinguished	16	19	21	61	23	22	27	29	29	27
Number of fire inspections	213	247	246	250	242	276	165	153	155	182
Water Treatment Plant:										
Water Usage (in millions of gallons)	443.956	396.455	414.923	365.144	381.303	354.766	364.984	390.700	427.600	-Not Tracked-
Number of new taps	65	58	93	64	76	52	46	24	20	6
Wastewater Treatment Plant:										
Sewer Usage (in millions of gallons)	407.262	375.463	395.997	350.436	352.081	343.106	160.177	-----Data Not Available-----		
Number of new taps*	146	118	133	93	116	68	53	27	25	8
Pool, Parks and Recreation**:										
Park rentals booked	79	-----Data Not Available-----					139	108	119	108
Participants in Rec Programs	266	-----Data Not Available-----								
Number of Access passes sold	6,266	-----Data Not Available-----								
Number of Drop-in Registrations	41,993	-----Data Not Available-----					28,444	26,484	25,130	24,552
Arts and Culture:										
Number of events at SteamPlant	361	825	661	498	528	590	546	506	520	615
SteamPlant event hours	1,062	2,920	2,461	1,649	1,247	1,563	1,520	1,429	1,531	2,056
SteamPlant free events	117	243	204	174	204	238	244	201	177	*Not Tracked*
People attending events	10,775	46,248	39,719	31,160	31,416	35,468	34,434	35,442	35,983	29,847

*Beginning in 2017, the City of Salida started handling Town of Poncha Springs Sewer Taps

**Estimated figures for 2020

Sources: Various City Departments

CITY OF SALIDA, COLORADO
 Capital Asset Statistics by Function
 Schedule 18

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Number of General Government Buildings	1	1	1	1	1	1	1	1	1	1
Number of Airports*	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Number of Community Centers	1	1	1	1	1	1	1	1	1	1
Number of Museums	1	1	1	1	1	1	1	1	1	1
Number of Golf Courses	1	1	1	1	1	1	1	1	1	1
Public Safety										
Number of Police Stations	1	1	1	1	1	1	1	1	1	1
Number of Police Vehicles	20	20	19	19	19	18	18	18	17	17
Number of Mobile Speed Trailers	1	1	1	1	1	1	1	1	1	1
Number of Fire Stations	1	1	1	1	1	1	1	1	1	1
Number of Fire Trucks	3	3	3	3	4	4	4	4	4	4
Water / Wastewater Treatment										
Number of Treatment Plants	4	4	4	4	4	4	4	4	4	4
Miles of Sewer Lines	46.7	45.8	44.3	44.1	43.7	43.2	43	43	43	43
Miles of Water Lines	44.6	44.2	44.2	44.2	43.2	42.8	42.5	42.5	42.5	42.5
Public Works										
Miles of Streets	39.2	38.7	37.7	37.4	37.4	37.4	37.2	37.2	37.2	37.2
Number of Street Lights***	560	550	540	530	525	525	525	525	525	525
Number of Electric Vehicle (EV) Charging Stations	3	3	0	0	0	0	0	0	0	0
Parks & Recreation										
Number of Aquatic Centers	1	1	1	1	1	1	1	1	1	1
Miles of Hot Water Lines	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Number of Bike Racks	21									
Number of Skate Parks	1	1	1	1	1	1	1	1	1	1
Acres of Parks**	445									
Number of Parks	16									
Number of Trees	533									
Number of Amphitheaters	1	1	1	1	1	1	1	1	1	1
Miles of Trails	6.55									
Arts & Culture										
Number of Arts & Culture Facilities	4	4	4	3	3	3	3	3	3	3
Number of Sculpture Gardens	1	1	1	1	1	1	1	1	1	1

Notes:
 * The City of Salida shares ownership of the Salida Harriet Alexander Airport with Chaffee County.
 **This includes acreage for Vandaveer Ranch property and Arkansas Hills
 ***Estimate prior to 2020



MCMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

CHAPEL SQUARE, BLDG C
245 CHAPEL PLACE, SUITE 300
P.O. Box 5850 AVON, CO 81620

Preliminary Draft

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E-MAIL: MCMAHAN@MCMAHANCPA.COM

To the Honorable Mayor and City Council City of Salida, Colorado

We have audited the financial statements of the City of Salida for the year ended December 31, 2020. Professional standards require that we provide you with the following information related to our audit.

Qualitative Aspects of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Salida are described in the Notes to the financial statements.

No new accounting policies were adopted and the application of other existing policies was not changed during the year.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimate(s) affecting the financial statements was:

Estimated useful lives for depreciation on capital assets: Management's estimate of depreciation is based on industry practice and experience. We evaluated the key factors and assumptions used to develop the useful lives used in determining depreciation and found that it is reasonable in relation to the financial statements taken as a whole.

Estimated Net Pension Liability and Pension-Related Deferred Inflows and Outflows: These estimates are based on actuarial calculations and assumptions provided by the Fire & Police Pension Association of Colorado and Colorado Public Employees Retirement Association.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements prior to finalization of the 2020 financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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.

Member: American Institute of Certified Public Accountants

PAUL J. BACKES, CPA, CGMA
MICHAEL N. JENKINS, CA, CPA, CGMA
DANIEL R. CUDAHY, CPA, CGMA

AVON: (970) 845-8800
ASPEN: (970) 544-3996
FRISCO: (970) 668-3461

Management Representations

As is required in an audit engagement we have requested certain representations from management that are included in the management representation letter.

Recommendations

In the course of our audit, we noted the following opportunities for improvement of the City's internal control and day-to-day operations.

Steamplant Event Center

In prior years, we recommended that the Steamplant Event Center begin using a point of sale system in order to track all receipts and perform appropriate reconciliations on sales. During 2020, low activity due to the pandemic resulted a delay in system implementation due to lack of need. Management intends to implement an appropriate point of sale system during the 2021 season.

Governmental Accounting Standards Board Statement 87:

Financial reporting standards for the Town are promulgated by the Governmental Accounting Standards Board ("GASB"). GASB has issued Statement No. 87 ("GASB 87"), which will require recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB 87 was required to be implemented for periods beginning after December 15, 2019. However, due to the COVID-19 pandemic, the effective date has been postponed to periods beginning after June 15, 2021.

This report is intended solely for the information and use of City Council, management, and others within the organization and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

McMahan and Associates, L.L.C.

EMPLOYMENT AGREEMENT

THIS EMPLOYMENT AGREEMENT ("Agreement") is entered into and effective as of the 15th day of June, 2021, by and between the **CITY OF SALIDA, COLORADO**, a Colorado municipal corporation, hereinafter referred to as "City" and **ANDREW (DREW) NELSON**, hereinafter referred to as "Nelson," together referred to as the "Parties."

WITNESSETH:

WHEREAS, City appointed Nelson to serve as City Administrator, which appointment began on October 8, 2018; and

WHEREAS, City continues its desire to employ the services of Nelson as City Administrator; and

WHEREAS, it is the desire of the Salida City Council, hereinafter called "City Council," to continue to provide certain benefits, establish certain conditions of employment, and to set and clarify the working conditions of Nelson; and

WHEREAS, Nelson desires to continue employment as City Administrator of the City of Salida; and

WHEREAS, the Parties desire to express the employment relationship in written form;

NOW, THEREFORE, in consideration of the premises, and the mutual covenants and promises hereinafter set forth, the Parties agree as follows:

SECTION I DUTIES

The City hereby agrees to employ Nelson as City Administrator of the City of Salida to perform the functions and duties specified in the job description of the City Administrator and to perform other legally permissible and proper duties and functions as the City Council shall from time to time assign.

SECTION II TERM

(a) Without waiving any rights to renegotiate and/or terminate this Agreement, Nelson's term of appointment began on October 8, 2018 and continue indefinitely until terminated by the City or Nelson as provided for in Section IV or V of this Agreement.

(b) The City Administrator is an appointed City officer who serves at the pleasure of the Mayor and City Council. Nelson may therefore be removed from office at any time, for any reason or for no reason (for convenience), upon a majority vote of the Mayor and City Council, at which time this Agreement would terminate, subject only to the provisions set forth in Section IV of this Agreement. The Mayor and City Council and Nelson specifically agree that Nelson's employment with the City is "at will" notwithstanding any personnel or employment rule or policy of the City to the contrary.

(c) Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of Nelson to resign at any time from his position with City, subject only to the provisions set forth in Section IV of this Agreement.

SECTION III SUSPENSION

Acting by majority vote of the Mayor and City Council, the Mayor and City Council may suspend Nelson at any time, with or without pay as the circumstances dictate, and such action shall not be considered a termination within the meaning of Section IV(a). In no event shall a suspension last longer than sixty (60) consecutive days.

SECTION IV TERMINATION AND SEVERANCE COMPENSATION

- (a) For the purposes of this Agreement, termination shall occur when:
- (1) a majority of the Mayor and City Council votes to terminate Nelson at a duly authorized public meeting; or
 - (2) the Mayor and City Council, or the citizens by initiative, acts to amend any provisions of the Salida Municipal Code pertaining to the role, powers, duties, authority, responsibilities of Nelson's position that substantially changes the form of government, in which case the following shall apply: within ten (10) days following the effective date of such change in the form of government, Nelson must inform the Mayor and City Council in writing of his election of one of the following two (2) options: (1) that he elects to accept such changes in the form of government and agrees to continue as the City Administrator (or equivalent title under such changed form of government), in which case no termination shall be deemed to have occurred and no Severance Compensation shall be paid; or (2) that he elects to consider the same a termination, in which case he shall leave the employ of the City and Severance Compensation shall be paid; or
 - (3) the Mayor and City Council reduces the base salary, compensation or any other financial benefit of Nelson, unless it is applied in no greater percentage than the average reduction of all City employees; or
 - (4) Nelson resigns.

(b) In the event that Nelson is terminated pursuant to Section IV(a) and provided that Nelson is willing and able to perform his duties under this Agreement, the City shall pay to Nelson "Severance Compensation" as follows:

- (1) A minimum severance payment equal to six (6) months of pay from the date of termination. This severance shall be paid in a lump sum or in a continuation of salary on the existing biweekly basis, at Nelson's option.
- (2) Payment for all accrued Personal Time Off (PTO) leave at the time of termination. This shall include compensation for paid holidays over the six (6) month period following termination of this Agreement; provided, however, that Nelson shall not accrue PTO leave following termination.

- (3) For a minimum period of six (6) months following termination, the City shall pay the cost to continue the following benefits:
- a. Health insurance for Nelson and all dependents, after which time, Nelson will be provided access to health insurance pursuant to the Consolidated Omnibus Budget Reconciliation Act ("COBRA").
 - b. Life insurance as provided for in the City's benefit package.
 - c. Short-term and long-term disability as provided for in the City's benefit package.
 - d. Any other benefits available to other employees in the City's benefit package.
- (4) For a minimum period of six (6) months following termination, the City shall make contributions to Nelson's retirement plan(s) in a manner consistent with the contributions made at the time of termination per Section XI of this Agreement, either in a lump sum or in a continuation of retirement match on the existing biweekly basis, at Nelson's option.

(c) Notwithstanding anything herein to the contrary, the Mayor and City Council may terminate Nelson upon a finding by the Mayor and City Council of an Improper Action. For purposes of this paragraph, "Improper Action" shall mean (i) conduct by Nelson which is fraudulent or dishonest, or (ii) Nelson's conviction of a felony or crime involving moral turpitude under any federal or state law. In the event Nelson is terminated for Improper Action, the City shall have no obligation to pay any severance amount or any Severance Compensation. Any termination for Improper Action shall require five (5) days' notice to Nelson of the reasons for termination, an opportunity for a hearing before the Mayor and City Council and a majority vote by the Mayor and City Council.

(d) In the event Nelson voluntarily resigns his position with the City at any time during the term of this Agreement, then Nelson shall give the City at least thirty (30) days written notice in advance, unless the Parties otherwise agree. Voluntary resignation by Nelson will result in a loss of all Severance Compensation, if any, that would otherwise be due and owing to him by the City under this Agreement, unless otherwise determined by the City Council in its sole and absolute discretion.

SECTION V DISABILITY

(a) If Nelson is permanently disabled or is otherwise unable to perform his duties because of sickness, accident, injury, mental incapacity or health for a period of four (4) successive weeks beyond any accrued sick leave, or for twenty (20) working days over a thirty (30) working day period, the City shall have the option to terminate this Agreement, subject to the payment of Severance Compensation set forth in paragraph (b) of Section IV.

(b) As used herein, "permanently disabled or otherwise unable to perform his duties" shall be defined as: (1) if Nelson is receiving total permanent disability payments pursuant to any disability program under which he is covered, whether owned by the City or otherwise; or (2) in the absence of such disability program, if (a) Nelson's attending physician certifies that Nelson is unable to perform his duties

as set forth herein for the City and that such condition is total and permanent; and (b) in the event that Nelson does not timely consult such attending physician and the City reasonably believes Nelson to be so disabled, the City may require such an examination from a properly qualified physician who shall conduct such examination(s) as is appropriate to determine whether or not Nelson is so totally and permanently disabled; and (c) such condition continues for the period stated in this Section V.

SECTION VI COMPENSATION

(a) City agrees to adjust Nelson's pay for his services rendered hereunder at an annual rate of One Hundred Forty Thousand Dollars (\$140,000.00) which sum shall be payable in installments at the same times as other employees of the City are paid.

(b) In addition, City agrees to consider and adjust the base salary and other benefits to Nelson based upon the performance evaluation process described in Section VII of this Agreement; PROVIDED, HOWEVER, that said consideration and salary adjustment shall be solely within the discretion of the City Council.

SECTION VII PERFORMANCE EVALUATION

(a) The Mayor and City Council shall review and evaluate the performance of Nelson at least annually, commencing in or around April of each year.

(b) All such reviews and evaluations shall be in accordance with specific criteria developed jointly by the Mayor, City Council and Nelson. The criteria may be added to or deleted from as the Mayor and City Council may from time to time determine, in consultation with Nelson. The Mayor and City Council shall provide Nelson with an adequate opportunity for Nelson to discuss his evaluation with the Mayor and City Council.

(c) The Mayor, City Council and Nelson shall periodically define such goals and performance objectives which they determine necessary for the proper operation of the City and the attainment of the Mayor and City Council's policy objectives. The goals and objectives shall generally be attainable within the time limitations as specified in the annual operating and capital budgets and appropriations provided.

(d) The City agrees to annually increase Nelson's compensation, dependent upon the results of the performance evaluation conducted under this Section. Increased compensation can be in the form of a salary increase and/or a cost of living adjustment ("COLA") and/or performance incentive and/or an increase in benefits.

(e) The Parties agree that the Mayor and City Council has the right, in their sole discretion, in addition to and not in replacement of the procedures set forth in this Section, to consider Nelson's performance in executive session in compliance with the Colorado Open Meetings Law and the City of Salida Municipal Code.

SECTION VIII HOURS OF WORK

It is recognized that this is a full-time position for which Nelson must devote a great deal of time outside normal office hours to business of the City and will necessarily be engaged in work during certain evening and weekend hours. As such, Nelson shall be entitled to arrange and organize his work schedule to best achieve his duties and responsibilities.

SECTION IX AUTOMOBILE MILEAGE REIMBURSEMENT

Nelson shall be reimbursed at the then existing I.R.S. rate for mileage incurred using his personal automobile for all trips expended in the performance of his duties as City Administrator which require travel in excess of ten (10) miles in one direction from the corporate limits of the City.

SECTION X PERSONAL TIME OFF AND OTHER LEAVE

In all respects, Nelson shall be subject to and governed by the general policy of the City regarding Personal Time Off ("PTO") and other leaves as identified in the Personnel Manual. Nelson shall be entitled to the highest level of PTO accrual allowed under the City's Personnel Manual (non-Firefighter), as adopted and amended from time to time.

SECTION XI BENEFITS

Except as otherwise provided herein, Nelson shall enjoy the benefits of, and be subject to, all the general City policies for all full-time employees regarding medical, dental and life insurance and long-term disability insurance. Notwithstanding the foregoing, the City shall match the equivalent of up to five percent (5%) of Nelson's salary to Nelson's 457 Plan if he chooses to enroll in such Plan, at such times as it makes such Plan contributions for City employees generally, and Nelson shall become immediately vested in the balance of his Plan account. Nelson shall receive a City-issued cell phone for his business use, under the same terms and conditions that such phones are provided to other City employees.

SECTION XII INDEMNIFICATION

Nelson shall enjoy the benefits of City employees provided in the City of Salida Personnel Manual and in the Colorado Revised Statutes regarding tort, professional liability claims or demands, and any other legal actions, arising out of an alleged act or omission occurring in the performance of his duties as City Administrator.

SECTION XIII GENERAL AND MISCELLANEOUS PROVISIONS

(a) **Binding Effect; Enforcement.** This Agreement shall be and become binding upon, and inure to the benefit of, the Parties hereto, their heirs and personal representatives. This Agreement shall be construed and interpreted according to the laws of the State of Colorado, and any action necessary to enforce, construe, or interpret the within shall be maintained in the District Court in and for Chaffee

County, Colorado. Nothing in this Agreement shall prevent or preclude the Parties' mutual agreement to submit any dispute arising from this Agreement to mediation or arbitration.

(b) **Facilities and Equipment.** The City shall furnish office facilities, equipment and assistance for Nelson as the City deems appropriate for the performance of Nelson's duties.

(c) **Compliance with TABOR.** It is the intent of the City and Nelson to comply with the provisions of Article X, Section 20 of the Constitution of the State of Colorado, including in particular subsection 4(b), as approved by the voters on November 3, 1992. Therefore, the Parties agree that this Agreement is subject to an annual appropriation by the City Council and that the failure to make such appropriation, unless such action is the result of a prior termination for Improper Action under Section IV(c) of this Agreement, will be deemed a termination within the meaning of Section IV(a). The Parties further agree and acknowledge that the City has established and shall maintain an adequate present cash reserve held for future payments, if required, in an amount sufficient to pay any severance compensation required by this Agreement. It is the intent of this Section that the City shall be entitled to reasonable notice and a reasonable opportunity to cure any failure to appropriate sufficient funds prior to any determination that Nelson's employment is terminated.

(d) **Assignment.** The rights and obligations of the City under this Agreement shall inure to the benefit of and be binding upon the successors and assigns of the City. Nelson shall not assign or otherwise convey any of his rights and obligations hereunder without the express written permission of the City Council.

(e) **Notices.** All notices provided for herein shall be in writing and shall be personally delivered or mailed by registered or certified United States mail, postage prepaid, return receipt requested, to the Parties at the addresses given below or at such other addresses that may be specified by written notice in accordance with this paragraph:

If to the City: Mayor
City of Salida
The Touber Building
448 E. First Street, Suite 112
Salida, Colorado 81201

With a copy to: City Attorney Nina Williams
Wilson Williams LLP
15306 West 93rd Avenue
Arvada, CO 80007

If to Nelson: Drew Nelson
1133 G Street
Salida, CO 81201

(f) **Entire Agreement.** This instrument contains the entire agreement of the Parties and it may not be changed orally, but only by written agreement signed by the party against whom enforcement of any waiver, change, modification, extension or discharge is sought. No action by one or more City Council members may amend, modify, alter, or change this Agreement unless approved by majority vote of the Mayor and City Council.

(g) **Approval.** By execution of this Agreement, the City acknowledges that all required approvals have been obtained by the Mayor and City Council so that this Agreement shall be fully effective and binding upon the Parties hereto.

(h) **Multiple Counterparts; Electronic Signature.** This Agreement may be executed in any number of counterparts, each of which together shall be deemed to be an original, and all of which together shall be deemed to be one and the same instrument. The signatures required for execution may be transmitted by facsimile or electronically (scan and e-mail), and such facsimile or electronic signature shall be deemed a duplicate original, shall be effective upon receipt, may be admitted in evidence, and shall fully bind the party making such signature.

IN WITNESS WHEREOF, the Parties have affixed their signatures as of the date and year first above written.

CITY OF SALIDA, COLORADO

ATTEST:

Erin Kelley, City Clerk

P.T. Wood, Mayor

Drew Nelson



CITY COUNCIL ACTION FORM

Department Parks and Recreation	Presented by Diesel Post - Parks and Recreation Director	Date June 9, 2021
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ITEM

Resolution 2021-20 – A resolution to allow overnight camping in Marvin Park from July 30 through August 1, for the 2021 Gone to Dogs dog agility event.

BACKGROUND

A part of the 2021 Gone to the Dogs dog agility event proposal included a request for overnight camping at Marvin Park. City of Salida Municipal code 11-6-20 prohibits overnight camping in City of Salida Parks. The code also states:

Permission to camp by resolution, the City Council may grant an individual or group of individuals permission to camp within a City park. The resolution shall specify the group, park and days during which the camping is allowed.

Resolution 2021-20 would allow for overnight camping for this event.

FISCAL NOTE

N/A

STAFF RECOMMENDATION

At the 6/7/21 Special events meeting, all department heads discussed and approved this event and therefore resolution.

SUGGESTED MOTION

A Council member should move to approve resolution 2021-20, to allow overnight camping in Marvin Park from July 30 through August 1, for the 2021 Gone to the Dogs Inc. dog agility event

**CITY OF SALIDA, COLORADO
RESOLUTION NO. 20
(Series 2021)**

**A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO
TO ALLOW OVERNIGHT CAMPING IN MARVIN PARK FROM JULY 30 THROUGH
AUGUST 1, FOR THE 2021 GONE TO THE DOGS INC. DOG AGILITY EVENT.**

WHEREAS, City of Salida Municipal Code 11-6-20 prohibits overnight camping in city parks; and

WHEREAS, the City of Salida desires to collaboratively work with Gone to the Dogs Inc. to hold a dog agility event from July 30th to August 1st, 2021; and

WHEREAS, the City of Salida Municipal Code 11-6-20 section “b” states: *Permission to camp by resolution, the City Council may grant an individual or group of individuals permission to camp within a City park. The resolution shall specify the group, park and days during which the camping is allowed.*

WHEREAS, event applications, assurances and paperwork is in order.

WHEREAS, the event application materials have been reviewed by City staff and presented to City Council on 6/15/21.

NOW, THEREFORE, BE IT RESOLVED by the City Council for the City of Salida that:

Section 1. The participants in the Gone to the Dogs agility event on July 30th through August 1st, 2021 are allowed to overnight camp in the Sackett St. parking lot at Marvin Park.

RESOLVED, APPROVED AND ADOPTED on this 15TH day of JUNE, 2021.

CITY OF SALIDA, COLORADO

Mayor P.T. Wood

(SEAL)

ATTEST:

City Clerk

Proposal for Dog Agility Competition

Date: July 30-Aug 1, 2021

Event Coordinator: Gone to the Dogs, Inc. by Laura Bussing (liability insurance is attached)

Park Requested: Marvin Park Small Ball field- Bayuk Field, & parking lots (see drawing)

Event: 2 day (Saturday & Sunday) UKI sanctioned dog agility competition

Hours: Friday – 4pm -7pm for set up Saturday: 7a– 4pm (competition) Sunday: 7a -4pm (competition)

Participants: less than 45 competitors

Details: The event will be contained inside the fenced Bayuk Field on the east side of Marvin Park. We will use the outfield grassed area for the competition ring of 130' x 100' and fenced. Dogs will compete with their owners unleashed within the fenced area. They will come into and out of the area on leash. A dog agility course consists of handler directing their dog over a series of jumps, dog walk, a-frame, seesaw and tunnels. The fastest time wins. Dogs of all sizes and various breeds will compete. Within the chain length fenced area of the entire ball field, competitors will set up with dog crates, chairs and individual mobile shade structures.

Parking: parking lot accessed from Sackett street, as well as the main parking lot along 291.

Equipment & Security: Gone to the Dogs will furnish all equipment for holding the event, that includes all of the specialty equipment for agility and garbage cans. The equipment will be in the grassy area of the outfield during the duration of the rental period. The event coordinator, Laura Bussing & Tony Bussing, will stay on site during the entire duration of the rental including overnight in a self-contained RV for security of equipment.

RV's: Overnight parking for self contained RV's is needed. They will park in the parking lot off of Sackett Street and will arrive on Friday after 4pm on July 30. A requirement of the RV's is no generators between 10pm-7am. Exhaust diverters are required. We will limit the # of RV's to 12. Some of the RV's will be hosting the Judge and the Trial Secretary for running the event.

Dog Waste: We will provide poop bags and require all participants to pick up after their dogs. We will require that they walk them in the parking lot or on the trail. We will require the entire fenced area of the park to be a poop and pee free.

Dogs Leashed: When not competing in the specially fenced ring of 130x100, dogs will be on leash at Marvin Park, around town and adjoining trails.

Restrooms: We request use of the bathrooms at Marvin Park. If the city desires, we can rent port-a-potties.

Noise: People and dogs will make noise to some degree. We do not allow dogs to continually bark at an event, competitors generally have very well trained dogs. Noise will be minimum and similar to a ball game tournament when people are cheering for their team.

Marketing: The announcement of this event will be directed to competitors on UKI's website:

<https://ukagilityinternational.com/> and Colorado Dog Agility private IO Group. We will not seek spectators.

Economic Impact: Competitors will stay at local hotels, and short-term rentals. They will spend money in the community at restaurants, gas stations, grocery stores and downtown shopping.

Cleaning of Park: Event Coordinator will be solely responsible for the cleanliness of the rental areas. We guarantee there will not be any dog feces in the park prior to our departure on Sunday late afternoon.

4/26/2021

Salida Park Rental & Special Event Form

Salida Park Rental & Special Event Form

This application must be filled out in its entirety and is a request only. Applications can be accepted or rejected.

Contact Name *

Laura Bussing

Applicant/Entity Email *

bussingl@gmail.com

Phone Number *

719-239-0553

4/26/2021

Salida Park Rental & Special Event Form

What type of Event are you requesting? *

- Public Event: Free and open to the public eg. concerts/festivals (60-90 days notice)
- Admission Based Event: A paid ticket or reservation is required for entry (60-90 days notice)
- Races: A paid race event that can include walking, running, biking etc (60 days notice)
- Special Occasion: A private event by invitation only eg. celebration/birthday party (14 day notice)
- Tournament (30 days notice)
- Assembly/First Amendment Activity (Recommended 5 business day notice)

Event/Activity Name *

Dog Agility Competition

Provide a short description of your activity. Include any website or social media handles associated with the event. *

Gone to the Dogs would like to host a sanctioned UKI Dog Agility Competition. Please see <https://ukagilityinternational.com/> We would like to rent the smallest of the baseball fields (far east side) and parking lot. Registered participants would pay to enter classes offered on Saturday and Sunday. I would like to set up the field on Friday afternoon, with competition during the day on Saturday and Sunday. The competition area itself will be 130x100 in the outfield area only. Participants would set up shade tents around this. There will be the occasional barking dog. We would like to have a small amount of self-contained RV's in the parking lot overnight.

4/26/2021

Salida Park Rental & Special Event Form

Desired Location of Event/Activity *

- Riverside Park
- Alpine Park
- Centennial Park
- Chisholm Park
- Chisholm Park Clubhouse
- Thonoff Park
- F street (For parades, walks/runs/bike races)
- Skatepark
- Marvin Park (For Baseball, Softball or Kickball tournaments)
- Centennial Courts (For Tennis or Pickleball Tournaments)
- Other: _____

Estimated number of attendees? *

35

Start date desired *

MM DD YYYY

07 / 30 / 2021

4/26/2021

Salida Park Rental & Special Event Form

Start Time Desired (please include load in time) *

Time

04 : 00 PM ▼

End date desired *

MM DD YYYY

08 / 01 / 2021

End Time Desired (please include load out time) *

Time

05 : 00 PM ▼

Will ANY of these features apply to your event? *

- More than 50 attendees?
- Sell food or merchandise?
- Sell or dispense alcohol? (only allowed for non profit org)
- Use amplified sound?
- Need to close a street or right of way?
- Require law enforcement, security or fire professionals?
- None of the above

This form was created inside of City of Salida.

Google Forms

Addendum A

1. Do you plan on using any portion of the Salida Trail System (STS)? Yes No

If yes, describe when, how and where:

2. How many people do you plan to have at your event: less than 50

3. Will any food or merchandise be sold? Yes No

If yes, FOOD AND SALES TAX LICENSES MUST BE OBTAINED. Contact the Colorado Department of Revenue for sales tax licenses at (303) 232-2416, and the Chaffee County Public Health Department for food licenses at (719) 539-2124. Vendors must have a fire extinguisher on site. Vendor booths are subject to inspection by the Salida Police and Fire Departments.

4. Will alcoholic beverages be sold and/or dispensed at your event?

Yes No

If yes, please fill out the Application for Special Events Liquor License and submit it along with the necessary fees. A State of Colorado Special Event Liquor License permit is ONLY issued to incorporated non- profit organizations. EVENTS REQUIRING ALCOHOL LICENSES MUST SUBMIT THEIR APPLICATION AT LEAST 90 DAYS IN ADVANCE OF THE EVENT.

5. Will there be amplified sound at your event? Yes No

6. Are street closures proposed for your event? Yes No

If yes, where and when? _____

7. Will you require any law enforcement services specific for your event? Yes No

If yes, for what purpose (security, traffic, parking or public control, Salida Trail System crossings, etc.?)

Dates and times officers needed? _____

Please attach the event's Security Plan.

The City of Salida requires reimbursement for the cost of providing police and safety measures above the standard for the time and date of any event.

8. Where do you plan for people to park for your event?

Parking lots for Marvin Park

9. Please explain your **Emergency Action Plan, including First Aid Stations, Communication and public safety agencies.** Please attach additional documents to this application with the details.

Please see attached EAP

10. Will you need event insurance? Yes No

Events to which the PUBLIC is invited require insurance. Please refer to #11 under Provisions for Park Rentals and Park Rules. Proof of insurance will be required with this application and must list the City as an additional insured party.


11. Please provide a **timeline** for your event

Friday, July 30 - 4pm - 7pm - set up agility equipment + workers arrive + RVs
Sat. July 31 - 7 - 4pm - Event opens + competition
Sun Aug 1 - 7 - 5pm - Competition, equipment removed, cleaning + securing park.

12. Please list any other needs or requirements that have not been covered.

We need to be able to watch over our equipment at night from RV.

13. Signature

 5/24/21
Laura Bussing



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/24/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER The Ahbe Group 7167 S Alton Way Centennial CO 80112	CONTACT NAME: Patricia Brooks PHONE (A/C, No, Ext): (719) 395-2234 FAX (A/C, No): (719) 395-2232 E-MAIL ADDRESS: pbrooks@guardianins.net														
INSURED Gone to the Dogs Inc 235 W Hwy 50 Salida CO 81201	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Secura Insurance</td> <td></td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Secura Insurance		INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** CL2152426177 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BP3274634	10/04/2020	10/04/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 1,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER City of Salida 448 E. First St. Salida CO 81201	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <div style="font-size: 24pt; font-weight: bold;">Patricia Brooks</div> Digitally signed by Patricia Brooks DN: cn=Patricia Brooks, o=Guardian Insurance Services, ou, email=pbrooks@guardianins.net, c=US Date: 2021.05.24 15:18:14 -06'00'
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Salida Special Event Emergency Action Plan

I, the undersigned, agree to comply with the following Emergency Action Plan to the best of my ability. The first person on this list will be the designated Emergency Manager and will take responsibility for public addresses and instruction to the event participants.

Emergency Manager (1 lead, 2 alternates)	Contact info 1	Contact info 2	Signature
1. Laura Bussing	239-0553	539-4220	<i>[Signature]</i>
2. Tony Bussing	239-0658	539-4220	<i>[Signature]</i>
3. Crete Morley	970-278-7880	n/a	<i>[Signature]</i>
4.			

Please complete the following template according to your Events plan and location. The following procedures should be followed in the event of an emergency.

Communications

1. The manager or designee will communicate the designated evacuation space to participants at the beginning of the event.
2. The Emergency Manger will communicate to the event participants in an emergency with a
 - Bull Horn
 - PA system
 - Emergency level voice

Fire

1. Call 911
2. Assist injured or disabled personnel.
3. Evacuate the building. Activate emergency shutoffs if available.
4. Attempt to use a fire extinguisher only if you have been trained.
5. Evacuate participant to

Medical Emergency

1. Identify the medical emergency.
2. If life threatening, call 911.
3. Administer first aid if properly trained.
4. Evacuate the injured person to

Parking lot, shaded area, await 911

Violent incident

1. Call 911.
2. Attempt to avoid the situation - move participants away
3. Try to deny contact-evacuate to
4. If necessary defend - distract, attack, subdue.

Parking lot, wait for police

Severe Weather/Natural incident

1. Move participants away from threat if possible.
2. Evacuate to
3. Call 911

Parking lot - cars

Urgent Situation (suspicious person, package, activity or bomb threat)

1. Call 911.
2. State who, what, where, when, why, and how situation occurred.
3. If bomb threat, turn off all electronics.

Google Maps

Dog Agility on BayouK Field



some competitors staying here

Imagery ©2021 Maxar Technologies, Map data ©2021 50 ft

Ring = temporarily fenced competition area - unleashed
130x100 (sheep fencing has push stakes - easy in + out) -

X = Competitors setup area w/shade (EZ ups)

D = Dog poop + pee area - the permanent fenced area
of ball field will be NO poop
or pee ZONE - strictly
enforced. Violators will be
expelled from event.

Electric - access for scoring computers + timing system
(no amplified sound)

Water for dogs + people (most people bring their own)



REQUEST FOR CITY COUNCIL ACTION

Meeting Date: June 15, 2021:

AGENDA ITEM NO.	ORIGINATING DEPARTMENT: Community Development	PRESENTED BY: Bill Almquist
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ITEM:

Ordinance No. 2021-10 Amending Chapter 16-13-40 of the Salida Municipal Code concerning in-lieu fees chosen as an option for satisfaction of the inclusionary housing requirements.

REQUEST / BACKGROUND:

Salida is experiencing a significant shortage in affordable housing and a severe increase in the cost of housing in general. The fee in-lieu of providing built inclusionary housing units, which is intended to help create and maintain affordable housing options for the city’s residents and workforce, is no longer reflective of the affordability gap between market rate homes and “affordable” units as defined in the City’s Inclusionary Housing policy. Therefore, the relative value and impact of the inclusionary housing fund is being diminished.

The fee in-lieu, which is currently determined by the difference between Chaffee County median home values in 2018 and the sales price of a home to a 4-person household making 80% AMI in 2018, is already considerably outdated. Through April 2021, the median value of market rate homes had risen by over \$120,000 since 2018, while the affordable home price has barely changed—basically doubling the affordability gap.

On May 11th, 2021, Planning Commission discussed the need to adjust the in-lieu fee to keep up with the changing circumstances and also the potential for relocating the actual fee language from the municipal code to the City’s official Fee Schedule in order to facilitate future adjustments. The Commission reviewed existing Inclusionary Housing code language (Article 13), the most up-to-date sales data from Central Colorado Realtors, existing and anticipated built IH units in various developments, and overall contributions to the Inclusionary Housing fund thus far. The Planning Commission’s request was to update the in-lieu fee as soon as possible and to remove the actual fees from the code and locate them in the City’s Fee Schedule.

Actual changes to the fees will be presented as part of a resolution to amend the fee schedule at the next City Council meeting, taking into account the latest calculations.

RECOMMENDED MOTION:

A Council person should make the motion to “Approve Ordinance No. 2021-10 on first reading and set the public hearing and second reading for July 6, 2021.”

Attachments:

- Ordinance No. 2021-10
- Current Inclusionary Housing code language (Article 13)
- Central Colorado Realtors report on median home values through April 2021
- Summary of IH fees-in-lieu received (as of May 2021)
- Summary of all current IH obligations for various Annexations, Subdivision, PDs (as of May 2021)

**CITY OF SALIDA, COLORADO
ORDINANCE NO. 10
(Series of 2021)**

**AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF SALIDA,
COLORADO AMENDING SECTION 16-13-40 OF THE SALIDA MUNICIPAL
CODE CONCERNING IN-LIEU FEES CHOSEN AS AN OPTION FOR
SATISFACTION OF THE INCLUSIONARY HOUSING REQUIREMENTS**

WHEREAS, the City of Salida, Colorado (“City”) is a statutory city, duly organized and existing under the laws of the state of Colorado; and

WHEREAS, pursuant to C.R.S. § 31-15-401, the City by and through its City Council (“Council”), possesses the authority to adopt laws and ordinances within its police power in furtherance of the public health, safety and welfare; and

WHEREAS, pursuant to C.R.S. § 31-23-301 the Council also possesses the authority to adopt and enforce zoning regulations; and

WHEREAS, pursuant to this authority, the City has previously adopted certain land use and zoning regulations concerning inclusionary housing within Chapter 16 of the Salida Municipal Code (“Code”); and

WHEREAS, the inclusionary housing fee-in-lieu has been provided as an option to meet the tenets of the Inclusionary Housing policy of the City in order to provide options for creating and maintaining affordable housing options for the City’s residents and workforce;

WHEREAS, through observing the rising housing costs and market values of homes throughout the City of Salida and Chaffee County, and the resulting increasing disparities between market values and affordable housing, Planning Commission has expressed the desire to amend certain provisions of Chapter 16, Article XIII, to ensure that fees-in-lieu of providing the required inclusionary housing units keep with those changes; and

WHEREAS, the Planning Commission similarly expressed the desire to have such fees-in-lieu located to the City’s Fee Schedule instead of specifically enumerated within Chapter 16, to facilitate a more regular and more accurate updating of such fees, and to remain consistent with how the City regulates most other fees; and

WHEREAS, after conducting a public hearing on said amendments to Code Section 16-13-40, in conformance with C.R.S. § 31-23-304, the Council has conducted its review and analysis of the issues, including the Planning Commission’s requests, and find that it would further the health and welfare of the citizens of Salida to amend Chapter 16, concerning the in-lieu fee for inclusionary housing, as provided below.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO as follows:

Section 1. The City Council incorporates the foregoing recitals as conclusions, facts,

determinations and findings by the City Council.

Section 2. Section 16-13-40 of the Salida Municipal Code is hereby amended to read as follows:

Sec. 16-13-40. – In-lieu fee.

If an applicant chooses to pay an in-lieu fee for all or part of the inclusionary housing required for the project, the fee shall be calculated as described here **in the City’s Fee Schedule, established, adopted and amended by City Council from time to time,** and be due no later than issuance of the building permit.

~~(a) Annexations, Planned Developments, Major Subdivisions and Condominium Plats of Five (5) Units or More. The in-lieu fee shall be the lessor of (1) or (2) for each non-restricted unit within the development:-~~

~~(1) \$15,748.00.-~~

(2)	$\frac{AHR - AHP}{AHR}$	X	\$7.87 per habitable square feet of the principal unit
	Where:-	AHR = Affordable Housing Units Required AHP = Affordable Housing Units Provided	

~~(b) Minor Subdivisions. The in-lieu fee shall be the lessor of (1) or (2) for each non-restricted unit within the development:-~~

~~(1) \$7,874.00.-~~

(2)	$\frac{AHR - AHP}{AHR}$	X	\$3.94 per habitable square feet of the principal unit
	Where:-	AHR = Affordable Housing Units Required AHP = Affordable Housing Units Provided	

Section 3. The provisions of this ordinance are severable and the invalidity of any section, phrase, clause or portion of the ordinance as determined by a court of competent jurisdiction shall not affect the validity or effectiveness of the remainder of the ordinance.

INTRODUCED ON FIRST READING, on June 15, 2021, ADOPTED and ORDERED PUBLISHED IN FULL in a newspaper of general circulation in the City of Salida by the City Council on the ____ day of _____, 2021 and set for second reading and public hearing on the 6th day of July, 2021.

INTRODUCED ON SECOND READING, FINALLY ADOPTED and ORDERED PUBLISHED BY TITLE ONLY, by the City Council on the 6th day of July, 2021.

CITY OF SALIDA

By: _____
Mayor P.T. Wood

ATTEST: (SEAL)

By: _____
City Clerk

ARTICLE XIII

Inclusionary Housing

Sec. 16-13-10. – Purpose and objectives.

- (a) Promote the construction of housing that is affordable to the community's workforce;
- (b) Retain opportunities for people that work in the city to also live in the city;
- (c) Maintain a balanced community that provides housing for people of all income levels;
- (d) Ensure that housing options continue to be available for very low-income, low-income, moderate, and middle-income residents, for special needs populations and for a significant proportion of those who work or live in the city. (Ord. 2018-14)

Sec. 16-13-20. – General Inclusionary Housing Requirements.

(a) Any application brought under the annexation or planned development sections of this Code; or condominium plats of five (5) units or greater; and minor and major subdivision sections of this Code is required to include at least twelve and a half percent (12.5%) of the total number of residential dwelling units as affordable dwelling units, subject to the following standards:

(1) The prices for sale or rents charged for permanently affordable priced dwelling units shall not exceed a price that is affordable to a household earning eighty percent (80%) of Area Median Income (AMI) for Chaffee County as defined annually by the United States Department of Housing and Urban Development (HUD).

(2) Affordable dwelling units shall be permanently restricted as defined by the administrative regulations, or unless a different timeframe is required as a part of a Low Income Housing Tax Credit project.

(3) If the calculation for inclusionary housing results in a fraction of a dwelling unit, the fraction of the unit shall be provided as a complete affordable unit or a fee-in-lieu shall be provided per Section 16-13-40.

(b) The city administrator is authorized to adopt administrative regulations to be utilized in the enforcement of the provisions of this article.

(c) Units built as affordable in the project should be comparable to the market rate housing units in exterior finish and design and integrated into the overall project.

(d) **Income Eligibility Required:** No person shall sell, rent, purchase or lease an affordable dwelling unit created pursuant to this article except to a program eligible household. A private owner of a single affordable unit may rent the unit in accordance with the provisions of this article as set forth in Section 16-13-60 "Program Requirements for For-Sale Units." All sales, rentals, purchases and leases shall comply with the provisions of this article.

(e) **Deed Restriction Required:** No person offering an affordable dwelling unit for rent or sale shall fail to lawfully reference in the grant deed conveying title of any such unit, and record with the county recorder, a covenant or declaration of restrictions in a form approved by the City. Such covenant or declaration of restrictions shall reference applicable contractual arrangements,

restrictive covenants and resale restrictions as are necessary to carry out the purposes of this article.

(f) Good Faith Marketing Required: All sellers or owners of affordable dwelling units shall engage in good faith marketing and public advertising efforts each time an affordable dwelling unit is rented or sold such that members of the public who are qualified to rent or purchase such units have a fair chance to become informed of the availability of such units.

(g) Required Agreements: Those applicants creating residential developments under this chapter shall enter into an inclusionary housing development agreement with the City Council. Such agreements may be part of a development agreement, annexation agreement or subdivision agreement and shall document how the applicant will meet the requirements of this article including:

- (1) Defining the inclusionary housing development including the total number of units; the total number of affordable housing units required; and the total number of affordable housing units provided; and
- (2) The application of allowed Density, Parking and Development Standards allowed for projects that provide 100% of the inclusionary housing requirements, as provided in Section 16-13-50; and
- (3) Design standards to assure the affordable units will be comparable to market rate units and are integrated into the development; and
- (4) The restrictive covenants and additional agreements, in a form acceptable to the City, as necessary to carry out the purposes of this article.

An applicant shall not be eligible to submit for a building permit until the affordable housing agreement and any required restrictive covenants are approved by the City Council and recorded with the Chaffee County Recorder.

Sec. 16-13-30. – Options for Satisfaction of Inclusionary Housing Requirement.

An applicant may seek an alternative to providing the required percentage of affordable housing under this article by any of the following methods:

- (a) Providing the required housing off-site. This may be met only through the dedication of land to the City or qualified non-profit housing developer as approved by the City, with the guarantee that the land to be dedicated will allow for, and be developed with the number of required affordable housing.
- (b) Dedicating land within the project. Land within a project may be dedicated to the City or a qualified non-profit housing developer as approved by the City. The units to be built within the project shall be comparable to the market rate housing units in exterior finish and design to blend into the overall project.
- (c) Paying a fee in lieu of providing units as defined in Section 16-13-40.
- (d) Providing fewer units, but which are affordable to households earning sixty percent (60%) or less of the AMI for Chaffee County. For the purposes of this option, an affordable dwelling unit at 60% or less AMI shall equal two units at 80% or less AMI.

(e) Any alternatives shall be approved by agreement with the City Council as defined in Section 16-13-20 (g).

Sec. 16-13-40. – In-Lieu Fee.

If an applicant chooses to pay an in-lieu fee for all or part of the inclusionary housing required for the project, the fee shall be calculated as described here and be due no later than issuance of the building permit.

(a) Annexations, Planned Developments, Major Subdivisions and Condominium Plats of Five (5) Units or More: The in-lieu fee shall be the lesser of (1) or (2) for each non-restricted unit within the development:

(1) \$15,748

(2) $\frac{\text{AHR} - \text{AHP}}{\text{AHR}} \times \7.87 per habitable square feet of the principal unit

Where: AHR = Affordable Housing Units Required
AHP = Affordable Housing Units Provided

(b) Minor Subdivisions: The in-lieu fee shall be the lesser of (1) or (2) for each non-restricted unit within the development:

(1) \$7,874

(2) $\frac{\text{AHR} - \text{AHP}}{\text{AHR}} \times \3.94 per habitable square feet of the principal unit

Where: AHR = Affordable Housing Units Required
AHP = Affordable Housing Units Provided

Sec. 16-13-50. – Density, Parking and Development Standards for Inclusionary Housing Developments.

Residential development within the zoning districts of C-1, R-3, R-4 and RMU; and portions of a planned development with the underlying zoning districts of C-1, R-3, R-4 and RMU; that are subject to inclusionary housing development requirements and are providing one-hundred percent (100%) of the required affordable housing within the development, may increase the allowed density and utilize the lowered dimensional standards stated in Table 16-F Schedule of Dimensional Standards within these districts and utilize the reduced parking requirements for multi-family dwellings stated in Table 16-J Off-Street Parking Standards by Use. To ensure the integration of the affordable residential units into the development, these standards shall apply to all of the residential units within parcels with the above zoning or underlying zoning, that include a minimum of 12.5% affordable housing.

Sec. 16-13-60. – Program Requirements for For-Sale Units.

(a) Affordable Unit Price: The prices charged for affordable priced dwelling units shall not

exceed a price that is affordable to a household earning eighty percent (80%) of the Area Median Income (AMI) for Chaffee County.

(b) Approved Purchasers for Affordable Dwelling Units: A developer or owner shall sell to a qualified purchaser after completing a good faith marketing and selection process approved according to the housing administrative regulations.

(c) Sale Restriction: No person shall sell an affordable dwelling unit except to a person that meets the income, asset and other eligibility requirements of this article or any asset and income eligibility requirement that is included in any contract, covenant or any other agreement to which the city is a party or beneficiary.

(d) Resale Restrictions: All affordable ownership dwelling units developed under this article shall be subject to the following resale restrictions:

(1) Approved Purchasers: A seller of an affordable dwelling unit must select an income-eligible purchaser by a method that complies with the good faith marketing and selection process defined by the housing administrative regulations. All purchasers of affordable dwelling units shall be part of program eligible households.

(2) Resale Price: The resale price of any affordable dwelling unit shall not exceed the purchase price paid by the owner of that unit with the following exceptions:

a. Closing Costs: Customary closing costs and costs of sale, which may include customary realtor fees, as reviewed and approved by the city administrator.

b. Permanent Capital Improvements: Consideration of eligible permanent capital improvements installed by the seller that have been approved in advance by the city administrator in accordance with rules or administrative guidance established by the city administrator.

c. Resale Price: The resale price may include an inflationary factor or shared appreciation factor as applied to the original sale price pursuant to rules as may be established by the city administrator to provide for such consideration. In developing rules, the city administrator may consider the purposes of this article, common private, nonprofit and governmental lending practices, as well as any applicable rules or guidelines issued by federal or state agencies affecting the provision or management of affordable housing. In the event that the city has not adopted rules that contemplate a particular arrangement for the use of an inflationary factor or shared appreciation factor, the city administrator is authorized to approve a resale price formula that is consistent with the purposes of this article, common private, nonprofit and governmental lending practices, as well as any applicable rules or guidelines issued by federal or state agencies affecting the provision or management of affordable housing.

(3) Special Fees: The seller of an affordable dwelling unit shall neither levy nor charge any additional fees or any finder's fee nor demand any other monetary consideration other than provided in this article.

(e) Ownership Associations: When accepting a for-sale unit as meeting the inclusionary housing obligation, the city administrator will review the condominium association declarations to assess the impact on buyers of affordable units. The city administrator is authorized to establish rules regarding allowable terms in condominium declarations in order to ensure that the purposes of this article are accomplished.

(f) Rental Restriction: The owner of an affordable unit may rent the unit to an income

eligible renter by a method that complies with the administrative regulations.

Sec. 16-13-70. – Program Requirements for Rental Units.

(a) Maximum Rent: Rents charged for affordable units in any one development must be affordable to households earning no more than eighty percent (80%) of the AMI or as approved in the agreement.

Sec. 16-13-80. – Administrative Regulations.

To the extent the city administrator deems necessary, rules and regulations pertaining to this article will be developed and approved by the City Council, and thereby maintained and enforced in order to assure that the purposes of this article are accomplished. No person shall violate any rule or regulation issued by the city administrator under this article.

Local Market Update for April 2021

A Research Tool Provided by the Colorado Association of REALTORS®

Chaffee County

Contact the REALTORS® of Central Colorado for more detailed local statistics or to find a REALTOR® in the area.

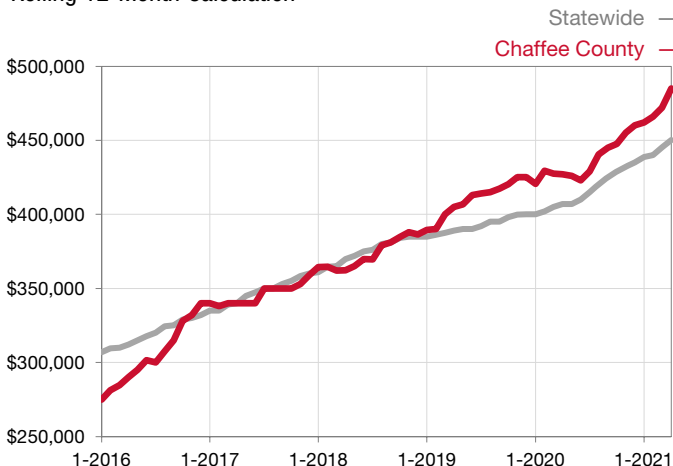
Single Family	April			Year to Date		
	2020	2021	Percent Change from Previous Year	Thru 04-2020	Thru 04-2021	Percent Change from Previous Year
Key Metrics						
New Listings	29	51	+ 75.9%	142	165	+ 16.2%
Sold Listings	31	45	+ 45.2%	110	150	+ 36.4%
Median Sales Price*	\$390,000	\$593,000	+ 52.1%	\$412,000	\$517,500	+ 25.6%
Average Sales Price*	\$403,083	\$706,056	+ 75.2%	\$427,634	\$644,182	+ 50.6%
Percent of List Price Received*	99.3%	98.3%	- 1.0%	97.4%	98.3%	+ 0.9%
Days on Market Until Sale	67	50	- 25.4%	95	48	- 49.5%
Inventory of Homes for Sale	164	40	- 75.6%	--	--	--
Months Supply of Inventory	4.8	0.9	- 81.3%	--	--	--

* Does not account for seller concessions and/or down payment assistance. | Activity for one month can sometimes look extreme due to small sample size.

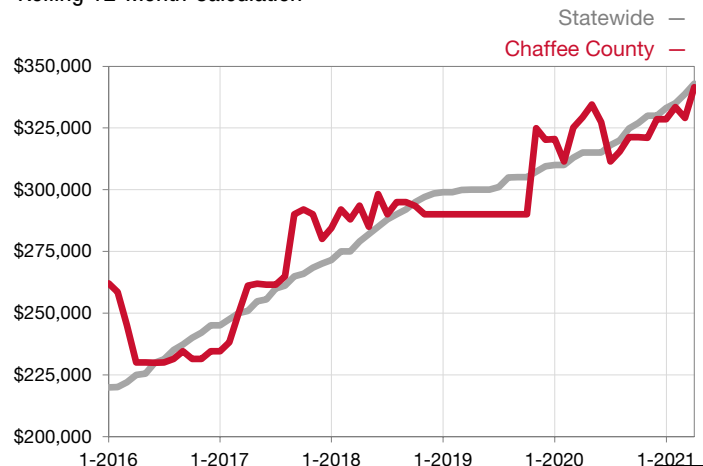
Townhouse/Condo	April			Year to Date		
	2020	2021	Percent Change from Previous Year	Thru 04-2020	Thru 04-2021	Percent Change from Previous Year
Key Metrics						
New Listings	14	12	- 14.3%	48	42	- 12.5%
Sold Listings	11	12	+ 9.1%	35	38	+ 8.6%
Median Sales Price*	\$349,000	\$377,450	+ 8.2%	\$340,000	\$365,500	+ 7.5%
Average Sales Price*	\$384,385	\$406,546	+ 5.8%	\$381,898	\$373,927	- 2.1%
Percent of List Price Received*	98.7%	98.9%	+ 0.2%	98.2%	101.3%	+ 3.2%
Days on Market Until Sale	22	17	- 22.7%	57	9	- 84.2%
Inventory of Homes for Sale	40	2	- 95.0%	--	--	--
Months Supply of Inventory	4.1	0.2	- 95.1%	--	--	--

* Does not account for seller concessions and/or down payment assistance. | Activity for one month can sometimes look extreme due to small sample size.

Median Sales Price – Single Family
Rolling 12-Month Calculation



Median Sales Price – Townhouse-Condo
Rolling 12-Month Calculation



**Inclusionary Housing
Fee in Lieu Summary**

Date of final approval	Name of Development (Annexation - Planned Development - Major Subdivision - Condominium Plat)	Required Fee in Lieu - \$15,748.00 per unit or \$7.87 per habitable square feet	Amount received	Date received
09/02/2020	Front Street Condominiums	(6) condo's totaling 5,345.90 s.f.	\$42,072.23	09/14/2020
12/10/2020	Palace Hotel Condominiums phase IV	(5) condo's totaling 1,667 s.f.	\$13,119.29	12/11/2020

Total (Annex, PD, Major Sub & **\$55,191.52**

Date of final approval	Name of Development (Minor Subdivision)	Required Fee in Lieu - \$7,874.00 per unit or \$3.94 per habitable square feet	Amount received	Date received
12/04/2018	Love Pre-Annexation (7551 C.R. 141)	Received from D. Amundson	\$7,675.12	08/10/2020
12/04/2018	Love Pre-Annexation (7551 C.R. 141)	Received from D. Amundson	\$7,874.00	11/02/2020
02/22/2021	Weeks Ranches Minor Subdivision	903 F St -1,592 s.f. x \$3.94 per s.f.	\$6,272.48	02/25/2021
02/22/2021	Weeks Ranches Minor Subdivision	905 F St -1,522 s.f. x \$3.94 per s.f.	\$5,996.68	02/25/2021
10/26/2020	River Park Place Minor Subdivision	314 E. Sackett Ave.	\$7,874.00	05/03/2021
10/26/2020	River Park Place Minor Subdivision	316 E. Sackett Ave.	\$7,874.00	05/03/2021

Total (Minor Subdivisions) **\$43,566.28**

Total fees collected through May 03, 2021 **\$ 98,757.80**

Annexation, Subdivision or PD	Inclusionary Housing Requirement
Two Rivers Southside	Lot 25 must have 3 units @ 80% AMI; Lot 44 must have 3 units @ 80% AMI; Lot 48 must provide 12.5% of units @ 80% AMI
River Ridge	Lot 1 must have 8 units @ 80% AMI within 5 years; Exhibit F is max units to be built on each lot – anymore than this they pay in-lieu fee;
Dutch Run (Buckley-Meadows)	At the time of permitting each unit shall pay in-lieu fees of \$7,874 or \$3.94 per habitable square foot, whichever is less
Two Rivers Phases 1 and 2	Development of Parcel 1 by Chaffee Housing Trust met requirements of Annexation Agreement.
Salida RV Resort	Requires affordable leases for 20 spaces. To be administered by Chaffee County Office of Housing.
141 Annex Plat (Love Pre-Annexation Agreement)	At the time of permitting each unit shall pay in-lieu fees of \$7,874 or \$3.94 per habitable square foot, whichever is less (This has all been collected)
Confluent Park PD	Met the IH requirement with the 48 unit Salida Ridge Apartments (Building permits have been issued for the 48 units)
6906 LLC Apartments	Four units must be rented at 80% AMI to income qualified at 80% AMI. For two wage earner household: each must be below 80% AMI and combined no greater than 120% AMI.
Holman Courts	Developer providing two (2) units at 80% AMI



JUNE 2021 STAFF REPORTS

Police Department –

- SPD had 626 calls for service in May which is a 26% increase over last year.
 - We have had several high priority / dangerous calls in the last few weeks. Our staff is doing ok and we are working to get the K-9 car repaired and back on the street as soon as possible.
 - We had a good time with Sarge at Touch a Truck. We also took him to meet the entire kindergarten class at Longfellow since they were reading a book about a dog that used its nose to sniff things.
 - We are beginning to face some very challenging staffing issues. I will be working with the City Administrator to address this in the coming weeks.
-

Finance Department –

- The Comprehensive Annual Financial Report with the accompanying audited financial statements are ready to present to Council at the June 15 meeting
- 2022 Base budgets have been developed and budget entry worksheets have been set up in OpenGov so department heads can build their requests for 2022.
- We have learned that our financial consulting firm, Ehlers, Inc. is shutting their Colorado offices. The Finance Committee will evaluate whether the City should seek new advisors as staying with Ehlers, Inc. may no longer be prudent without a local connection.
- Kristen Hussey has been promoted to Assistant Finance Director and will be more involved at a higher level so she can take over glitch free upon the eventual retirement of the Finance Director (anticipated in 4 years).
- The Finance Committee will be taking a first look at a System Development Fee rate study (done by Ehlers, Inc) on June 15 and Council will be briefed on recommendations in July.

- In an effort to provide concise, yet informative, monthly budget tracking a new budget to actual tracking report format is being evaluated by the Finance Committee. The Finance Committee will review more detail each month and an “executive summary” format will be shared with council (with the full report also available).
- The daily work in the office continues to keep staff busy (bill paying, payroll processing, billing, reporting, reconciling, payment processing, vital records, analysis, etc.).

Community Development –

- Salida Ridge Apartments (LIHTC project) groundbreaking happened on June 8th. 48 rental units at 60% AMI or less expected approximately this time next year.
 - Building permits slowed down slightly over the last few weeks--as of June 9, we've seen 110 total building permits, inc. a total of 102 residential units. At the same time last year, we had reviewed 53 permits with 19 total residential units. In 2019, we had reviewed 88 permits with 26 total residential units.
 - Starting to put together an RFP for a consultant to assist with Vandaveer Master Planning. Goal of sending that out within the month.
 - Working on fee-in-lieu updates for inclusionary housing.
 - Looking at additional potential measures to help facilitate emergency housing options for our workforce in this unprecedented market.
 - Kathryn has been working extensively with Sara Law and downtown businesses on license agreements for the F Street Plaza right of way.
 - Felsberg Holt and Ullevig (FHU) were chosen by HPC to do the City's updated historic survey using grant dollars from History Colorado.
 - Boys & Girls Club received ROW encroachment agreement along Palmer Street to facilitate building new playground space.
 - Completing SIAs and DIAs for several recently approved projects.
 - Discussions/pre-application conferences regarding numerous forthcoming Annexations, Planned Developments, Subdivisions, and more.
-

Recreation Department –

- See Attached.
-

Public Works –

- See Attached.
-

Arts & Culture –

Overall, May turned out to see an uptick in activity due to the time of the year and the slight easing of public health restrictions. Here's what we have for May Arts & Culture report:

- The art exhibit from artist Dale Barth continued in the Paquette Gallery and online at Paquette Gallery Arts, but was highlighted by a dual, in-person Artist Reception & Creative Mixer on the Plaza. Total attendance for the 5/14 event was (50) people.
 - Monthly in-person attendance for the exhibition for the month was (40) visitors (Public health safety protocols continuously in place to limit number of guests in the Gallery at any one time).
 - Three (3) performances of two-person play Love Crumbs were done to near capacity audiences (50 person max. capacity) for each one.
 - Conducted one Public Art Commission Zoom meetings to finalize Request for Entries for F Street Pedestrian area and give approval to move forward with RFP on Design Services for "old" Skate Park location.
 - Screened a film series titled May Movie Madness, which included seven (7) films that received accolades during the recent film awards season. Total attendance at all screenings was (217) with 50 person max. capacity for each screening.
 - Auditions and rehearsals for Shakespeare in Park were conducted in the Theater for last half of the month in anticipation of their performances in Riverside Park during Salida Art Walk.
 - TOTAL GUESTS Attending Events/Meetings for May = 1,245
-

Fire Department –

- Firefighters Evans and Shelley successfully completed the written test for their Colorado State Firefighter II Certification.
- Assistant Chief Rohrich successfully passed the written test for her Colorado State Fire Officer II Certification.
- Colorado Division of Fire Prevention and Control will be hosting a week long training in Buena Vista at the end of this month. They will be offering the driving simulator, pump simulator, live fire training and Officer training. We are hoping to rotate staff through this great local training opportunity that is free of charge.
- Wildfire season is underway. We had a good green up with the spring rains but now the fuels are drying out and becoming available.
- We are preparing for FibArk and Independence Day fireworks (conditions permitting).

Clerk's Office –

Courtside:

- Had a successful, very large in person docket in May.
- Preparing background checks, PD reports, citations etc for June docket.
- Mailed court letters to all those with No Proof of Insurance and No Registration charges on June docket and working to do the same for July docket.
- Setting up Judge's case files.
- Processing citations paid in full, and sent to reports to the DMV.
- Preparing the July docket.
- Training Sara to prepare AM and PM court packets
- Training Sara to process electronic parking tickets
- Sending texts to defendants with court updates and reminder payment deadlines

Clerk-side:

- Continue to process short term rental renewals, the application deadline was June 1.

- Processing arborist licenses as they come in.
- Processing tobacco license renewals.
- Training Sara to use Municode software to create agendas/packets and have them publish to the website.
- Working with two businesses for new liquor expansion applications, waiting on state approval.
- Working with Kathryn Dunleavy on the F street plaza by communicating with businesses, processing and approving Temporary Outdoor Expansion licenses
- Reinstated Special Events meetings with department heads and special event promoters for review and clarification.
- Sara attends the Planning Commission and Historical Preservation Commission meetings to help with the computer and take the minutes.

6/15/21 City Council Parks and Recreation Department Report

General

- Draft 1 of the Chaffee County Rec plan is complete and being presented BoCC
 - PROST requested staff to offer ideas for eBike regulations
 - PROST approved the P&R Department support the Heart of the Rockies Disc Golf Club in their efforts to build a temporary Disc Golf Course
 - Department level data collection and budget discussions
-

Aquatic

- Started tracking Silver Sneakers with a new tracking device. We had a little push back at first but now it seems to be working well
 - Actively looking for WSIs, lifeguards and front desk workers
 - Swim Team started summer practices, they are practicing twice a day Monday through Friday 7:30am-9am and 6pm-8pm
 - The pool is closed to the public June 11 starting at noon through June 13 for the Salida Cyclone swim meet. Go Cyclones!!!
 - Swim Lesson started on Monday June 7 and are running smoothly
 - Changed the age for swimming without an adult back to 10yrs as long as the child can pass the swim test.
 - Free Day was a flop - planning to do another one in July
-

Facilities

- Filter change in air handlers
 - Belt change in locker room air handler
 - Coordination on boiler design
 - RFQ for soaking pools
 - Budget
 - Coordinating with contractors for ballpark budgeting pricing for possible capital projects
 - Meeting with Charles Page from Browns Hill Engineering regarding controls for the pumphouse
 - Submitted May DMR
 - Order parts for the floor machine
 - Ordered rags/supplies for custodians
 - Cleaned ORP/PH probes
 - Get water to temp for swim meet this weekend
 - Ordered arsenic water sample bottles
-

Parks, Trails and Open Space

- Staff added 44 tons of infield material to the Softball and Little League fields.
- Replaced F St. Trashcan with our standard Bear Saver Trashcans
- Replaced about a dozen ballfield light bulbs at Marvin Park.
- Hired on 3 seasonal staff.
- Had area for sand volleyball excavated at Centennial Park.

- Responded to a major rain event that created flooding on some trails and in some facilities.
 - Painted the dugouts and hung banners at the Softball field at Marvin Park.
 - Assisted Babe Ruth Baseball in moving a set of bleacher to the T-Ball Field.
 - Went out to bid with no success for the Heritage Mountain Park.
-

Recreation

- Anissa Caiazza Started 5/5 as the new Recreation and Aquatics Manager
 - Touch-a-Truck event was held on May 15th.
 - Team is working on KPI's and improving efficiencies.
 - Team meeting/training 6/4 with Aquatics and Front Desk staff.
 - Staff satisfaction survey was completed prior to meeting. Staff voted on priorities. Top pain points to address Amilia registration, facility access management, training and guidance.
 - Customer Service training scenarios.
 - New hires: 2 for PT Front Desk with one also being softball umpire
 - Still hiring: Front Desk, Lifeguards, Recreation Facilitator
-

Public Works Department Report

June 2021

Planning/Engineering/Construction

- Planning
 - Streets
 - CO 291 Grant Status Pending
 - Two additional EV charging locations – Construction underway
 - Review street lighting master plan – postpone to fall/after budgeting
 - Utilities
 - CRPWA/SRF financing being finalized
 - Site surveys completed for resiliency assessment.
- Capital Projects Underway
 - US-50 Phase IV Streetscape/CDOT ADA
 - 291 ADA Ramp Work underway
 - CDOT / City started curb, gutter sidewalk from G St. to Spur Trail
 - US-50 Phase IV underway – south side lighting near complete
 - Project planning, contracting, and project management for the 2021 capital projects.
 - 2021 Street Reconstruction,
 - E Crestone – complete
 - Poncha Blvd – in progress, anticipate another month of periodic closures and detours
 - B St. and I St. – demo underway on B St
 - Stormwater Improvements by F St./Riverside Park – Restart Oct 2021
 - Bio-solids concrete slab expansion at WWTP 95% - asphalt patch remains.
 - Bar Screen Replacement Project – Equipment procurement underway
 - 2021 Sewer Reconstruction Project – precon complete. Work to start late May on mesa.



Figure 1 – Poncha Blvd and 3rd St. Improvements



Figure 2 – Sewer Reconstruction near Pitkin and Ouray Ave.



Figure 3 - E Crestone

Operations

- Streets
 - Installation of car charging stations
 - Working with P&R on F St. closure logistics
 - Tree program work
 - Street sign replacements
 - Pothole and asphalt maintenance

- Utilities
 - Field Utilities
 - Continue with CCTV inspection of city sewer mains. Starting 2021 project work area (1/3 of service area)
 - Ongoing inspections for development related work (Confluent Park and other smaller projects/permits)
 - Smart meter upgrades
 - Work with State on sanitary survey inspection
 - Water Treatment
 - Routine repairs and maintenance.
 - Help with resiliency plan
 - Prepare for sanitary survey inspection
 - Wastewater Treatment
 - Routine improvements
 - Final clean-up coordination with RV Park utility installations through WWTP.



CHAFFEE COUNTY
 DEVELOPMENT SERVICES DEPARTMENT
 104 Crestone Ave., Room 125
 P.O. Box 699
 Salida, Colorado 81201
 (719) 539-2124 FAX: (719) 530-9208
 bdepartment@chaffeecounty.org

June 14, 2021 Board of County Commissioners Work Session Report and Activity Update

I. Building Inspection:

A. Permit Activity

- **Permits** issued in May 2021: 568 (BMEP only)
 2020: 285 (BMEP only)
 * BMEP = Building, Mechanical, Electrical, & Plumbing permits
- **Total Revenue** collected in May 2021: \$159,032.72 (all divisions)
 2020: \$80,616.16 (all divisions)
- **Total Revenue** collected year-to-date 2021: \$976,974.25 (all div.s)
 2020: \$536,177.59 (all div.s)
- % of Total budgeted revenue collected year to date: 81.41% (\$1.2 M)
- **SFDs** issued in May 2021: 31
 2020: 14
 Salida: 5 BV: 6 Poncha: 5 County: 15
- **2021 year-to-date permit totals:**

Chaffee County	716	64 SFDs
Buena Vista:	215	26 SFDs
Poncha Springs:	247	35 SFDs
Salida	: 479	<u>33 SFDs</u>
Total Number of Permits Issued:	1,657	*158 SFDs
- **2020 year-to-date permit totals:**

Chaffee County:	660	41 SFDs
Buena Vista:	203	16 SFDs
Poncha Springs:	130	14 SFDs
Salida	: 281	<u>11 SFDs</u>
	1,274	*82 SFDs

*SFDs include only new detached single-family dwellings and do not include duplexes, ADUs, townhouses, apartment units etc.

B. New Commercial Projects

Chaffee County:

- **9625 Hwy 291:** Plans were approved and permits were issued for a mixed use building at this address.
- **16865 CR338:** Plans were approved and permits were issued for the Moon Stream RV park electrical distribution system and the water distribution system within the park.

- **2770 CR 303:** A permit was issued for new playground equipment at this KOA campground.
- **9625 Hwy 291:** Permits were issued for the addition of a bathroom to the existing riding facility at this location.

Buena Vista:

- **438 S. Hwy 24:** Plans were approved and permits were issued for an interior remodel of the City Market building.
- **220 N. Hwy 24:** Plans were approved and a permit was issued for a Pavilion building at this location.

Poncha Springs

- **10364 CR 120:** Plans were approved and permit were issued for interior renovations of the CC EMS building.
- **126 Halley's:** Plans were approved and permits were issued for this live/work building.

Salida

- **6201 Cleora Road:** Plans were approved and permits were issued for the Salida Ridge Apartments consisting of two 24-unit apartment buildings and a clubhouse.
- **6507 CR 102:** Plans were approved and permits were issued for a clubhouse building at this location.
- **7166 CR 154:** A footing and foundation permit was issued for an 11,000 sf metal health building for Solvista on the HRRMC campus. Architectural and MEP plans are still under review.
- **228 N. F Street:** A permit was issued for a shade structure at the Pizza Rio building.
- **Alpine and Riverside Parks:** Permits were issued for electric car charging stations.

C. Inspection Totals

- We performed 984 field inspections in the month of May.
- We issued 48 certificates of occupancy in May.

II. Planning & Zoning

A. Land Use Code:

- The amendment to Article 7.7.2, the Airport Overlay District was originally heard by the Planning Commission on September 29, 2020 and has been variously approved, revised, sent for review and continued until the June 15, 2021 BoCC meeting where staff will request a continuance to a tentative Planning Commission hearing date of **July 27, 2021** and subsequent BoCC hearing date of **August 10, 2021**.
- An amendment to Article 1.1.8.A, Chaffee County Comprehensive Plan has been proposed by a member of the Planning Commission. This amendment will be heard by the Planning Commission in work session on **June 29, 2021**.

B. CWCB/FEMA activity in Chaffee County

- On April 22, 2021 Chaffee Planning and OEM Managers attended a Base Level Engineering Review and Phase 2 Risk Map kickoff meeting with CWCB, FEMA, Wood Engineering and area floodplain managers. The

purpose of the meeting was to discuss availability of the new 2D Base Engineering, progress of the CWCB Hazard Mitigation Plan, kickoff of the FEMA Risk Map Study and scope of eventual FEMA FIRM Map update. The study will provide Base Flood Elevations along some portions of the Arkansas River and review data utilized along Cottonwood Creek for the December, 2017 FIRM update. Staff will provide the presentations and scope data as they become available from CWCB. The BoCC heard a request to sign a Memorandum of Understanding on June 1, 2021 and approved the request.

C. Land Use Current / Pending / in progress:

Applications Scheduled for Public hearing:

- The Cooper Property Minor Subdivision Final Plat at 9325 CR 160 and 9693 CR 163 proposes to divide 16.73 acres into 3 – 2 acres lots and a 10.73 acre lot. The sketch plan was approved for agency review by the Planning Commission on September 29, 2020. The applicant appealed elements of the approval and this was heard by the BoCC on December 8, 2020 and approved in part. The Final Plat application was before the Planning Commission on February 23, 2021 and continued to a date uncertain to allow the applicant to prepare a drainage report and engineering plans for the roadway. The additional materials were received and the application was scheduled before the Planning Commission on April 27, 2021 at which date the applicant requested continuation to prepare additional materials. The application was scheduled to be before the Planning Commission on June 1, 2021 and the BoCC on June 15, 2021, but was again continued at the applicant's request. The application is currently scheduled to be before the Planning Commission on **June 29, 2021** and the BoCC on **July 13, 2021**.
- The Meadows Farm on Crossman Ave., west of Buena Vista, has made application for an outdoor theater which is a Major Impact Review in the Residential Zone. This application was before the the Planning Commission on April 6, 2021 and after presentation of the staff report and the applicant's presentation the applicant requested continuance to **July 27, 2021**. This tentatively will have the application before the BoCC on **August 17, 2021**.
- The Sage Heights Major Subdivision Sketch Plan at 12500 CR 190 E proposes to divide the 32.9 acre remainder parcel of the Bainbridge HWSE into 15 lots of 2.0-2.2 acres. This application was before the Planning Commission on April 27, 2021 and recommended for approval. The application was to be before the BoCC on May 11, 2021 but was continued at the applicant's request to pursue a Boundary Line Adjustment that will eliminate the Planning Commission's concern regarding a drainage through the lots. The Boundary Line Adjustment is tentatively scheduled before the BoCC on **July 20, 2021** pending receipt of application materials.
- A new sketch plan of Larks Perch Major Subdivision at 9479 Hutchinson Lane proposes to divide 36.9 acres into 7 lots of 2.1 to 19.4 acres. This application was before the Planning Commission on May 25, 2021 and was recommended for approval. The application will be before the Board of Commissioners on **June 15, 2021**.

- The Nighthawk Heritage Water Subdivision Exemption at 9395 CR 160 proposes the division of 7.58 acres into 2 lots of 4.04 and 3.54 acres. This application will be before the BoCC on **June 15, 2021**.
- The Lofgren Heritage Water Subdivision Exemption at 9245 CR 156 proposes the division of 9.41 acres into 2 lots of 4.42 and 4.99 acres. This application will be before the BoCC on **June 15, 2021**.
- The Ortiz application to vacate certain roads and alleys in the Townsite of Nathrop at 11225 CR 198 was received prior to the BoCC moratorium on April 6, 2021. The application will be heard by the BoCC on **June 22, 2021**.
- The Williams-O'Hare Heritage Water Subdivision Exemption at 12770 CR 190E proposes to divide 35.04 acres into 2 lots of 6.89 and 27.14 acres. This application will be heard by the BoCC on **June 22, 2021**.
- The Ludwig heritage Water Subdivision Exemption at 504 S. Pleasant Ave proposes the division of 4.51 acres into 2 lots of 2.03 and 2.48 acres. This application will be before the BoCC on **June 22, 2021**.
- The Swift Alley Vacation in the Townsite of Garfield proposes to vacate the alleyway in Block 31. The Swift's own the Lots on both sides of the unconstructed alley. This application will be before the BoCC on **July 13, 2021**.
- The Darland Heritage Water Subdivision Exemption at 34515 Highway 24 N proposes the division of a 58.04 acre tract into 2 parcels of 5.00 and 53.04 acres. This application will be before the BoCC on **July 13, 2021**.
- The Adams Agricultural Subdivision Exemption No. 3 at 11460 CR 140 proposes to create a 2.54 lot, leaving 74.34 acres in agricultural production. This application will be before the BoCC on **July 13, 2021**.
- The Shaw Ranch Major Subdivision Preliminary Plan at 7380 CR 221, east of Maysville, proposes 8 Lots on 74.4 acres. Lots will range from 2.4 to 34.7 acres. The sketch plan application was heard by the Planning Commission on January 26, 2021 and was recommended for approval. The application was heard by the BoCC on February 9, 2021 and approved for agency review. The preliminary plan application will be before the Planning Commission on **August 3, 2021** and the BoCC on **September 7, 2021**.
- The Ogden Major Subdivision Preliminary/Final Plan at 12806 CR 190E proposes to divide the 20.14 acre Lot 2 of the Ogden Heritage Water Subdivision Exemption into 5 Lots of approximately 4 acres. The application will be before the Planning Commission on **August 3, 2021** and before the BoCC on **September 7, 2021**.

Recently Approved, Denied or Withdrawn Applications:

- The Cogswell and Craft Enterprises Boundary Line Adjustment at 15099 CR 350 proposed the dissolution of Lot 3 of Harvard Lakeside Acres and the division of the parcel designated as Recreation Lake for non-residential purposes. This application was before the BoCC on May 18, 2021 and approved.
- The Longmire Plat Amendment of Lot 2-OS of Broadview ROSI proposed the use of a portion of this open space for a septic system soil treatment area. This application was before the BoCC on May 18, 2021 and approved.

- The McFarland Heritage Water Subdivision Exemption at 22865 Maud Land proposed the division of 41.2 acres into two lots of 36.2 and 5.0 acres. This application was before the BoCC on June 1, 2021 and was approved.
- The Farney Heritage Water Subdivision Exemption at 8309 and 8509 CR 250 proposed the division of 73.6 acres into two lots of 10.3 and 63.2 acres. This application was before the BoCC on June 1, 2021 and was approved.
- Public Service Company of Colorado (dba XCEL Energy) has applied for a height variance to facilitate re-construction of the 6905 transmission line which runs (in Chaffee County) from near the top of Poncha Pass to the Xcel substation west of Poncha Springs. The line is noted as over 100 years old, with the last re-construction in 1945. This line is considered existing critical local infrastructure and is not subject to the requirements of LUC Table 2.2. The existing poles range from 30-55 feet. The height variance request is for 40 to 115 feet (a 5-90 foot variance) with the most common height to be 75 feet (a 40 foot variance). This Application was to be before the BOARD OF ADJUSTMENT on March 10, 2021 but was continued to March 31, 2021 due to a potential conflict with one of the Board member. At the March 31, 2021, the applicant requested a continuance and was re-scheduled to April 13, 2021 with an additional request to continue until May 10, 2021. The application was approved at the May 10, 2021 meeting.
- The Dvorak HWSE at 17921 Hwy 285 proposes the division of 6.9 acres into 2 lots of 2.8 and 4.1 acres. This application was before the BoCC on May 4, 2021 and approved.

Applications Requiring Applicant Action:

- The Martellaro-Veltri Minor Subdivision Sketch Plan proposes the division of 16.9 acres into 4 lots of 3.6 to 5.5 acres. This application was before the Planning Commission on June 1, 2021 and was approved for agency review.
- The Held Brothers Minor Subdivision on CR 240 north of Maysville proposes the division of 29.4 acres into 3 lots and an outlot. This application was before the Planning Commission on April 27, 2021 and approved for agency review.
- The Peak View Major Subdivision Sketch Plan at 11415 CR 190 W is being done in conjunction with the Sunnyside CR 190, LLC Heritage Water Subdivision Exemption to create a total of 8 lots. This application was before the Planning Commission on March 30, 2021 and recommended for approval. This application was before the BoCC on April 13, 2021 and approved for agency review.
- The Sunnyside CR 190, LLC Heritage Water Subdivision Exemption at 11415 CR 190 W was to be done in conjunction with the Peak View Major Subdivision until staff determined that the HWSE would be in conflict with Article 5.2.3.K of the LUC. The application was to be before the BoCC on April 6, 2021 and the applicant spoke in public comment. The BoCC agreed that the applicant can submit materials for a HWSE to be considered for a variance.
- The Aspire Tours application for Limited Impact Review at 11302 CR 190W proposes an Outfitting Facility, a Commercial Campground and a Seasonal

Employee Campground on a 44-acre parcel. This application was to be heard by the Planning Commission on February 25, 2020 but was continued to March 31, 2020 at the applicant's request. The application was before the Planning Commission on July 7, 2020 and further **continued to a date uncertain** to allow the applicant to provide a water supply study and traffic study of the property.

- The Morrison Heritage Water Subdivision Exemption at 15974 CR 306 proposes the creation of one lot and one outlot in conjunction with a Minor Subdivision. The HWSE was heard by the BoCC on November 19, 2019 and approved. The Minor Subdivision was heard by the PC on November 19, 2019 and was recommended for approval.
- Ruby Mountain Minor Subdivision sketch plan, located east of the Arkansas River adjacent to the Ruby Mountain campground, proposes to divide a 19.7-acre parcel into two lots. This application was before the PC on January 29, 2019 and recommended for approval. The application will be sent for agency review upon receipt of the final submittal.
- El Rancho Vaquero Minor Subdivision north of the Buena Vista rodeo grounds proposes to divide the outlot created by the Heritage Water Subdivision into 3 lots of 9.6 to 9.8 acres. The Minor Subdivision was before the Planning Commission on February 26, 2019 and recommended for agency review. Road dedication issues are trying to be resolved with BV.

Out of Compliance Applications:

- Estates at Mt. Princeton Phase II & III (OLD) were required to be completed by 06/08/2015 (sketch plans for multiple filing subdivisions are valid for a maximum of 5 years under the old regulations). The PUD development agreement also refers to a five-year term, requiring that all phases have final approval within 5 years. This subdivision is out of compliance. Phases II & III will need to be considered as a new application. An application for a replat of lots in Phase I that decreases the number of lots and increases the open space has been submitted. Staff is currently determining the completeness of the application and the process for moving it to public hearing.

D. Nestle Waters: On September 3, 2019 Nestle submitted an application for extension of their 1041 permit without amendment. The BoCC considered a continuance of this hearing on April 7, 2020, and eventually, hearing dates of October 20, and 22, 2020 were set for the Fairgrounds. At the meetings staff reports, expert testimony, opposition presentation, public comment and applicant rebuttal took approximately 13 hours after which, the public comment portion of the application was closed. Deliberation by the BoCC occurred on November 5, 10, and 17, 2020 at which time the BoCC determined a need for an economic impact study. The contract for the study was considered at the December 8, 2020 meeting and approved for signature at the December 15 meeting. The hearing was continued to January 19, 2021 for Nestle to respond regarding biodegradable bottles and the permit was extended to August 4, 2021 to allow for submittal, review and comment on the economic impact study. Final deliberation is currently set for June 15, 2021.

E. Subdivisions subject to SIA with Lot Sales Restrictions:

1. Estates at Mt. Princeton: LSR on Phase 1, Lots 10 and 16-27; was extended through June 27, 2019. Staff met with the applicant on September 30, 2019, see out of compliance applications.
2. River Meadow Estates Addition, Fil. 1-4; LSR was extended through October 20 2029
3. Shikoba Acres Fil. 2: LSR was extended through July 6, 2023.
4. Bos Minor Subdivision: LSR on all 4 lots through November 11, 2019. This will require extension.
5. Chipeta Meadows Minor Subdivision: LSR on Lot 1 through July 13, 2019. This requires extension
6. Longhorn Ranch: Chaffee County holds an escrow account of \$10,000 for completion of improvements.
7. Oak Leaf Solar Farm: Improvements and Maintenance Agreement through July 27, 2019. The applicant has submitted the funds required by the Improvements Agreement and has submitted an application for the building permit. Construction is complete. The landscaping of the property has been completed and staff inspected the improvements on July, 16 2020 at which time it was noted that the irrigation system was not functional and that some of the plantings did not look healthy or were dying. The release of funds was before the BoCC on July 21 and this item was continued to August 11, 2020 and then September 8, 2020 to allow the applicant to repair the irrigation system, attend to the plantings and allow staff to do another site visit. Staff visited the site again on September 4, 2020 and found the plantings to be taking hold and the irrigation system to be functional. At the September 8 hearing the BoCC approved release of one-half of the escrow funds and set another review of the landscaping at the first meeting in May of 2021.
8. Rafter's Roost: Improvements and Maintenance Agreement through October 31, 2021 for Phase I and through October 31, 2024 for Phase II.
9. Strother Minor Subdivision: LSR through July 7, 2023.

F. Violation Investigations

1. Staff is currently researching 2 possible rubbish/junk violations and 1 possible commercial camping violation.

III. Engineering

Gary was out of the office for 3 weeks so there was not much to report in the Engineering Division

A. Road and Bridge

1. Granite Bridge: See section E. Engineering projects.

B. Plan Review

1. No new news to report

C. OWTS Program

1. In May, staff reviewed 6 OWTS designs. Issued 6 OWTS permits and 1 is on hold. Total permits issued in 2021: 72, 30 more than in 2020,

D. Regional engineering plan review and inspection

1. No new news to report.

E. Engineering Projects

1. Army Corp Of Engineers, "Waters of the USA", violations:

- a. 30450 CR 371; No new news to report.
2. Salida Airport Beacon Tower: No new news to report.
3. Fair grounds:
 - a. North building:
 - i. Heating/cooling units: no new news to report.
 - ii. Remodel the North Building: no new news to report.
 - b. Master plan update: Staff discussed the new offer with the fairgrounds event manager, County Administrator, and the County Finance Director and it was decided to advise the BOCC to grant the contract to this firm.
 - c. Generator: The generator will be delivered on 8/5/21.
4. Chaffee County Administration Building: No new news to report.
5. Public safety Building BV:
 - a. The project preliminary design is at 90%.
6. Assessor's remodel: No new news to report.
7. Granite Bridge rehabilitation: The preliminary design (FIR) has been submitted to CDOT for review. Issues that are currently being discussed are as follows:
 - a. Union Pacific Railroad ROW,
 - b. Historical / Cultural review,
8. Chaffee County EMS/911 communication tower fencing: No new news to report.
9. Short term rentals (STR):
 - a. No new news to report.



SCEDD
Southern Colorado
Economic Development District

Item 13.

Save the Date

Notice of public
meeting

**COMPREHENSIVE ECONOMIC
DEVELOPMENT STRATEGY
CHAFFEE COUNTY**

June 29, 2021| Tuesday 5:30 - 7:30

Public is invited to attend

<https://zoom.us/j/4704547532?pwd=M0lTVlo5MUlBWnNPU0laR0k5a1RLZz>

- 225 -

Meeting ID 997 1560 5011



Comprehensive Economic Development Strategy 5-year Update
Save the Date
June 29th 5:30-7pm
Zoom link for provided on save the date flyer

To: Chaffee County Board of County Commissioners, Salida City Council, Town of Buena Vista Trustees, and Town of Poncha Springs Trustees

The Southern Colorado Economic Development District (SCEDD) in partnership with Chaffee County Economic Development Corporation (CCEDC) will be a public meeting for input on the 5-year Comprehensive Economic Development Strategy (CEDS) update. This meeting will be conducted via zoom on June 29th at 5:30-7pm.

The CEDS is an important document as it is the first planning step to ensure our community's projects are eligible for Federal funding through the U.S. Department of Commerce's Economic Development Administration (EDA).

Beyond EDA funding, the CEDS is an important planning document for the 13 County Economic Development District, as it will lead project formation, funding, planning, and construction for vital infrastructure for our region's future job creation and retention. The CEDS also serves as a guide for the future development of other important community assets such as recreation, agricultural, education, broadband, housing, and health care service projects that are essential for a 21st century competitive workforce. As we have seen through the Federal COVID relief funding, many additional programs have been made available that our community projects may be eligible for in the future. Ensuring we have a comprehensive list is essential to ensure we can best leverage our community's assets over the next 5 years.

At this time, we are continuing to keep the public participation portion of the meeting via zoom. We understand restrictions have opened the possibility of in person meeting and we look forward to going back to the traditional public meeting format in the near future as time allows.

We kindly ask your staffs to ensure the attached meeting flyer is correctly posted in accordance with your posting procedures.