



**IGNACIO TOWN BOARD MEETING AGENDA**  
**Monday, July 8, 2024 – 6:00 PM**  
**Abel F. Atencio Community Room, 570 Goddard Avenue**  
**or via Remote Public Meeting**

Zoom login info: <https://us06web.zoom.us/j/85351776595>

Attendees wishing to participate by phone shall call: [346-248-7799](tel:346-248-7799) and key in Webinar ID Number: [853 5177 6595](https://us06web.zoom.us/j/85351776595)

**Town Board property tour of Rock Creek Housing Project, Slaughterhouse and Ignacio South will occur at 5:00 pm beginning at 100 Quichas Hill Avenue – No action taken**

- I. CALL REGULAR MEETING TO ORDER (6:00 pm):** Pledge of Allegiance
- II. ROLL CALL**
- III. APPROVAL OF AGENDA – Action Item**
- IV. PUBLIC COMMENTS**
- V. CONSENT AGENDA – Action Item**
  - A. Regular Town Board Meeting Minutes from June 10, 2024
  - B. June 2024 Accounting Reports
- VI. UNFINISHED BUSINESS**
  - A. Rock Creek Housing Project Update
  - B. Broadband Update
  - C. Ordinance 362 Adopting Model Traffic Code – Public Hearing & Action Item
- VII. NEW BUSINESS**
  - A. 2023 Audit Presentation by Hinton Burdick – Action Item
  - B. Rock Creek Housing Project Construction Financing – Action Item
  - C. Single Jurisdiction Housing Authority Discussion – Action Item
  - D. Designating Checking Account Signatories – Action Item
  - E. Attorney Evaluation Coordination
- VIII. STAFF REPORTS**
  - A. Police Department
  - B. Public Works
  - C. Clerk / Treasurer
  - D. Town Manager
  - E. Attorney
- IX. TRUSTEE REPORTS**
- X. MISCELLANEOUS**
- XI. 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), concerning Property Development Proposals and Tract A of Rock Creek Housing Project.
- XII. ADJOURNMENT**

07/03/24  
16:26:34

TOWN OF IGNACIO  
Check Register for Checking  
For the Accounting Period: 6/24

Page: 1 of 5  
Report ID: AP300

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
-97580	E	1187 Cardmember Service (TBK Bank)	797.23	06/17/24	6/24	CL 17575	797.23
-97579	E	1187 Cardmember Service (TBK Bank)	152.10	06/17/24	6/24	CL 17576	152.10
-97578	E	1187 Cardmember Service (TBK Bank)	1972.72	06/17/24	6/24	CL 17577	1972.72
-97577	E	1187 Cardmember Service (TBK Bank)	64.78	06/17/24	6/24	CL 17578	64.78
-97576	E	1187 Cardmember Service (TBK Bank)	93.36	06/17/24	6/24	CL 17579	93.36
-97575	E	1187 Cardmember Service (TBK Bank)	146.15	06/17/24	6/24	CL 17580	146.15
-97574	E	1187 Cardmember Service (TBK Bank)	384.39	06/17/24	6/24	CL 17581	384.39
-97573	E	1187 Cardmember Service (TBK Bank)	42.15	06/17/24	6/24	CL 17582	42.15
-97572	E	1187 Cardmember Service (TBK Bank)	67.90	06/17/24	6/24	CL 17583	67.90
-97571	E	1187 Cardmember Service (TBK Bank)	730.58	06/17/24	6/24	CL 17584	730.58
-97570	E	1187 Cardmember Service (TBK Bank)	4036.77	06/17/24	6/24	CL 17585	4036.77
-97569	E	1187 Cardmember Service (TBK Bank)	246.00	06/17/24	6/24	CL 17586	246.00
-97568	E	1187 Cardmember Service (TBK Bank)	462.65	06/17/24	6/24	CL 17587	462.65
-97567	E	1187 Cardmember Service (TBK Bank)	170.61	06/17/24	6/24	CL 17588	170.61
-97566	E	1187 Cardmember Service (TBK Bank)	261.17	06/17/24	6/24	CL 17589	261.17
-97565	E	143 STATE OF COLORADO-SALES TAX	720.48	06/17/24	6/24	CL 17611	720.48
7401 *	S	1293 Animas Signature Signs	1092.00	06/17/24	6/24	CL 17572	1092.00
7402 C	S	53 AUTO PARTS INC	0.00	06/17/24		CL 17565	
7403 *	S	220 BALLANTINE COMMUNICATIONS INC	384.26	06/17/24	6/24	CL 17567	384.26
7404	S	65 BASIN COOP	555.32	06/17/24	6/24	CL 17566	555.32
7405	S	77 BLACK MOUNTAIN SOFTWARE	11485.00	06/17/24	6/24	CL 17595	11485.00
7406	S	1291 Border States Industries Inc	11052.95	06/17/24	6/24	CL 17612	11052.95
7407	S	99 C & J GRAVEL PRODUCTS INC	197.97	06/17/24	6/24	CL 17601	197.97
7408	S	921 CASCADE WATER	47.50	06/17/24	6/24	CL 17593	47.50

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TOWN OF IGNACIO  
Check Register for Checking  
For the Accounting Period: 6/24

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Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
7409	S	121 CIRSA	963.00	06/17/24	6/24	CL 17571	963.00
7410	S	1131 CROSSFIRE AGGREGATE SERVICES LLC	326.60	06/17/24		CL 17607	326.60
7411	S	1119 DUB'S AUTO BODY	1378.00	06/17/24	6/24	CL 17573 CL 17605	732.00 646.00
7412	S	1295 ESRI	35.26	06/17/24	6/24	CL 17602	35.26
7413	S	240 ESSCO PIPE & SUPPLY	297.40	06/17/24	6/24	CL 17603	297.40
7414	S	1088 Farmer's Fresh Market	147.41	06/17/24	6/24	CL 17568	147.41
7415	S	971 FASTTRACK COMMUNICATIONS INC	402.97	06/17/24	6/24	CL 17594	402.97
7416	S	991 HINTON BURDICK CPA & ADVISORS	5000.00	06/17/24	6/24	CL 17574	5000.00
7417	S	1125 IGNACIO FAMILY MEDICINE	240.00	06/17/24	6/24	CL 17592	240.00
7418	S	1130 IMAGENET CONSULTING LLC	1725.00	06/17/24	6/24	CL 17615	1725.00
7419	S	999999 JOSEPH BURTON STRUNCE	168.28	06/17/24	6/24	CL 17610	168.28
7420	S	1294 KimBall Midwest	859.75	06/17/24	6/24	CL 17614	859.75
7421	S	1286 La Plata County Public Health Dept.	38.50	06/17/24		CL 17569	38.50
7422	S	394 LEWIS TRUE VALUE MERCANTILE	45.35	06/17/24	6/24	CL 17613	45.35
7423	S	990 REAL TIME NETWORKS	49.00	06/17/24	6/24	CL 17599	49.00
7424	S	1264 Republic Services #657	6486.08	06/17/24		CL 17591	6486.08
7425	S	970 SECOR	2052.53	06/17/24	6/24	CL 17606	2052.53
7426	S	819 SENSUS USA, Inc.	1949.94	06/17/24	6/24	CL 17609	1949.94
7427	S	1172 Short Elliott Hendrickson, Inc.	27696.73	06/17/24	6/24	CL 17598	27696.73
7428	S	600 SOUTHERN UTE UTILITIES DIVISION	45040.21	06/17/24	6/24	CL 17597	45040.21
7429	S	730 SOUTHWEST AG	541.63	06/17/24	6/24	CL 17600	541.63
7430	S	626 SUMMIT SUPPLY	1263.82	06/17/24	6/24	CL 17604	1263.82
7431	S	650 TOWN OF IGNACIO	932.99	06/17/24	6/24	CL 17590	932.99

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TOWN OF IGNACIO  
Check Register for Checking  
For the Accounting Period: 6/24

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Report ID: AP300

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
7432	S	1100 VECTOR DISEASE CONTROL	2120.56	06/17/24	6/24	CL 17596	2120.56
Total for Claim Checks			134925.05				
Count for Claim Checks			48				

\* denotes missing check number(s)

# of Checks: 48      Total: 134925.05



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TOWN OF IGNACIO  
Check from Another Period Cancelled in this Period  
For the Accounting Period: 6/24

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Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
7378	S	240 ESSCO PIPE & SUPPLY	907.04	05/31/24		CL 17552	907.04
7392	S	626 SUMMIT SUPPLY	4655.32	05/31/24		CL 17545	4655.32
Total for Claim Checks			5562.36				
Count for Claim Checks			2				

\* denotes missing check number(s)

# of Checks: 2      Total: 5562.36

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TOWN OF IGNACIO  
Fund Summary for Claim Check Register  
For the Accounting Period: 6/24

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Fund/Account	Amount
100 GENERAL FUND	
110230	42,075.37
300 CAPITAL IMPROVEMENT FUND	
110230	38,749.68
610 WATER FUND	
110230	10,632.20
620 GAS FUND	
110230	7,124.81
630 SEWER FUND	
110230	32,051.40
640 IRRIGATION FUND	
110230	-1,270.77
<b>Total:</b>	<b>129,362.69</b>

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TOWN OF IGNACIO  
Detail Ledger Query  
For the Accounting Periods: 6/24 - 6/24

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Report ID: L091

Objects 3200-9500, AND Fund=300,500

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
300 CAPITAL IMPROVEMENT FUND						
930000 CAPITAL IMPROVEMENT						
9232 Capital Project - Rock Creek Subdivision						
CL 17598 1 463695	Rock Creek Infrastructur	Short Elliott	6/24	11,961.62		
CL 17598 2 465535	Rock Creek Infrastructur	Short Elliott	6/24	9,925.74		
CL 17598 3 466920	Rock Creek Infrastructur	Short Elliott	6/24	5,809.37		
CL 17612 1 928495405	ROCK CREEK HOUSING PROJE	Border States Industries	6/24	11,052.95		
Object Total:			971,990.01 DB	38,749.68		1,010,739.69 DB
Account Total:			971,990.01 DB	38,749.68		1,010,739.69 DB
Fund Total:				38,749.68	0.00	

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TOWN OF IGNACIO  
Detail Ledger Query  
For the Accounting Periods: 6/24 - 6/24

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Objects 3200-9500, AND Fund=300,500

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
500 ECONOMIC DEVELOPMENT FUND						
500463 ECONOMIC DEVELOPMENT						
9232 Capital Project - Rock Creek Subdivision						
JV 060124 2	Fading West Inv #000143		6/24	209,893.00		
	Object Total:		2,500.00 DB	209,893.00		212,393.00 DB
	Account Total:		2,500.00 DB	209,893.00		212,393.00 DB
	Fund Total:			209,893.00	0.00	
	Grand Total:			248,642.68	0.00	

# TOWN OF IGNACIO

2023			2024	331310		% up/down			% up/down
City Sales Tax	Month	Year-To-Date	City Sales Tax	Month	Difference	from PYM	Year-To-Date	Difference	from PYT
			<i>hit bank</i>						
		-	1 Jan	52,435.76					
Jan	59,491.23	59,491.23	2 Feb	60,498.68	1,007.45	1.69%	60,498.68	1,007.45	1.69%
Feb	46,445.64	105,936.87	3 Mar	61,998.32	15,552.68	14.68%	122,497.00	16,560.13	15.63%
Mar	44,651.23	150,588.10	4 Apr	45,384.66	733.43	0.49%	167,881.66	17,293.56	11.48%
Apr	48,413.47	199,001.57	5 May	49,614.44	1,200.97	0.60%	217,496.10	18,494.53	9.29%
May	48,118.71	247,120.28	6 Jun	47,109.70	-1,009.01	-0.41%	264,605.80	17,485.52	7.08%
Jun	51,416.18	298,536.46	7 Jul			0.00%	264,605.80		0.00%
Jul	47,069.92	345,606.38	8 Aug			0.00%	264,605.80		0.00%
Aug	51,249.72	396,856.10	9 Sep			0.00%	264,605.80		0.00%
Sep	50,337.91	447,194.01	10 Oct			0.00%	264,605.80		0.00%
Oct	52,000.17	499,194.18	11 Nov			0.00%	264,605.80		0.00%
Nov	60,980.48	560,174.66	12 Dec			0.00%	264,605.80		0.00%
Dec	52,435.76	612,610.42	Jan			0.00%	264,605.80		0.00%
<b>City Sales Tax Total</b>	<b>612,610.42</b>		<b>City Total</b>	<b>317,041.56</b>					3.76%
<b>2023 BUDGET</b>	<b>500,000.00</b>		<b>2024 BUDGET</b>	<b>500,000.00</b>					

2023			2024	331330		% up/down			% up/down
County Sales Tax	Month	Year-To-Date	County Sales Tax	Month	Difference	from PYM	Year-To-Date	Difference	from PYT
			<i>hit bank</i>						
		-	1 Jan	99,970.00					
		-	2 Feb	117,151.00					
Jan	87,867.00	87,867.00	3 Mar	94,745.00	6,878.00	7.83%	94,745.00	6,878.00	7.83%
Feb	89,282.00	177,149.00	4 Apr	90,192.00	910.00	0.51%	184,937.00	7,788.00	4.40%
Mar	98,894.00	276,043.00	5 May	97,916.00	-978.00	-0.35%	282,853.00	6,810.00	2.47%
Apr	93,396.00	369,439.00	6 Jun	95,508.00	2,112.00	0.57%	378,361.00	8,922.00	2.42%
May	105,714.00	475,153.00	7 Jul			0.00%	378,361.00		0.00%
Jun	118,127.00	593,280.00	8 Aug			0.00%	378,361.00		0.00%
Jul	119,823.00	713,103.00	9 Sep			0.00%	378,361.00		0.00%
Aug	118,596.00	831,699.00	10 Oct			0.00%	378,361.00		0.00%
Sep	115,270.00	946,969.00	11 Nov			0.00%	378,361.00		0.00%
Oct	110,432.00	1,057,401.00	12 Dec			0.00%	378,361.00		0.00%
Nov	99,970.00	1,157,371.00	Jan			0.00%	378,361.00		0.00%
Dec	117,151.00	1,274,522.00	Feb						
<b>County Total</b>	<b>1,274,522.00</b>		<b>County Total</b>	<b>595,482.00</b>					1.56%
<b>2023 BUDGET</b>	<b>1,100,000.00</b>		<b>2024 BUDGET</b>	<b>1,100,000.00</b>					

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TOWN OF IGNACIO  
Cash Report  
For the Accounting Period: 6/24

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Report ID: L160

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
100 GENERAL FUND						
110100 Petty Cash	100.00	0.00	0.00	0.00	0.00	100.00
110230 Operating Account	-120,568.49	157,534.32	0.00	0.00	172,351.28	-135,385.45
110250 Savings Account	100,025.73	11.51	0.00	0.00	0.00	100,037.24
110270 Investment Account	1,545,117.96	6,312.01	0.00	0.00	0.00	1,551,429.97
<b>Total Fund</b>	<b>1,524,675.20</b>	<b>163,857.84</b>			<b>172,351.28</b>	<b>1,516,181.76</b>
300 CAPITAL IMPROVEMENT FUND						
110230 Operating Account	-132,623.56	23,554.85	0.00	0.00	38,749.68	-147,818.39
110270 Investment Account	469,115.36	2,527.51	0.00	0.00	0.00	471,642.87
<b>Total Fund</b>	<b>336,491.80</b>	<b>26,082.36</b>			<b>38,749.68</b>	<b>323,824.48</b>
400 CONSERVATION TRUST FUND						
110230 Operating Account	26,599.41	2,712.59	0.00	0.00	0.00	29,312.00
110270 Investment Account	84,530.63	375.41	0.00	0.00	0.00	84,906.04
<b>Total Fund</b>	<b>111,130.04</b>	<b>3,088.00</b>				<b>114,218.04</b>
500 ECONOMIC DEVELOPMENT FUND						
110230 Operating Account	163,662.23	0.00	0.00	209,893.00	0.00	-46,230.77
110270 Investment Account	22,539.35	205.99	0.00	0.00	0.00	22,745.34
<b>Total Fund</b>	<b>186,201.58</b>	<b>205.99</b>		<b>209,893.00</b>		<b>-23,485.43</b>
610 WATER FUND						
110230 Operating Account	20,108.82	23,926.09	282.64	26.79	10,914.84	33,375.92
110270 Investment Account	48,448.28	215.17	0.00	0.00	0.00	48,663.45
<b>Total Fund</b>	<b>68,557.10</b>	<b>24,141.26</b>	<b>282.64</b>	<b>26.79</b>	<b>10,914.84</b>	<b>82,039.37</b>
620 GAS FUND						
110230 Operating Account	184,229.39	19,322.47	907.04	21.66	8,031.85	196,405.39
110270 Investment Account	148,886.69	661.23	0.00	0.00	0.00	149,547.92
<b>Total Fund</b>	<b>333,116.08</b>	<b>19,983.70</b>	<b>907.04</b>	<b>21.66</b>	<b>8,031.85</b>	<b>345,953.31</b>
630 SEWER FUND						
110230 Operating Account	214,766.01	48,980.04	0.00	82.27	32,051.40	231,612.38
110270 Investment Account	209.35	0.90	0.00	0.00	0.00	210.25
<b>Total Fund</b>	<b>214,975.36</b>	<b>48,980.94</b>		<b>82.27</b>	<b>32,051.40</b>	<b>231,822.63</b>
640 IRRIGATION FUND						
110230 Operating Account	-7,726.47	5,675.80	4,372.68	17.09	3,101.91	-796.99
110270 Investment Account	11,264.55	50.04	0.00	0.00	0.00	11,314.59
<b>Total Fund</b>	<b>3,538.08</b>	<b>5,725.84</b>	<b>4,372.68</b>	<b>17.09</b>	<b>3,101.91</b>	<b>10,517.60</b>
910 PAYROLL CLEARING FUND						
110230 Operating Account	30,871.21	0.00	130,275.91	149,918.22	0.00	11,228.90
930 CLAIMS CLEARING FUND						
110230 Operating Account	181,081.94	0.00	129,362.69	299,339.04	0.00	11,105.59
<b>Totals</b>	<b>2,990,638.39</b>	<b>292,065.93</b>	<b>265,200.96</b>	<b>659,298.07</b>	<b>265,200.96</b>	<b>2,623,406.25</b>

\*\*\* Transfers In and Transfers Out columns should match, with the following exceptions:

- 1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.
- 2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

07/03/24  
16:29:29

TOWN OF IGNACIO  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 6 / 24

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Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
100 GENERAL FUND	159,666.25	1,164,235.10	2,206,447.00	1,042,211.90	53 %
300 CAPITAL IMPROVEMENT FUND	26,082.36	704,004.12	2,477,874.00	1,773,869.88	28 %
400 CONSERVATION TRUST FUND	3,088.00	7,967.48	39,500.00	31,532.52	20 %
500 ECONOMIC DEVELOPMENT FUND	205.99	53,996.26	1,714,567.00	1,660,570.74	3 %
610 WATER FUND	188.38	126,111.81	330,235.00	204,123.19	38 %
620 GAS FUND	639.57	170,293.47	946,900.00	776,606.53	18 %
630 SEWER FUND	4,062.38	283,304.03	619,982.00	336,677.97	46 %
640 IRRIGATION FUND	319.95	7,920.16	45,058.00	37,137.84	18 %
<b>Grand Total:</b>	<b>194,252.88</b>	<b>2,517,832.43</b>	<b>8,380,563.00</b>	<b>5,862,730.57</b>	<b>30 %</b>

07/03/24  
16:29:57

TOWN OF IGNACIO  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 6 / 24

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Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL FUND	172,189.00	1,407,674.90	2,697,137.00	2,697,137.00	1,289,462.10	52%
300 CAPITAL IMPROVEMENT FUND	38,749.68	1,089,972.84	2,437,338.00	2,437,338.00	1,347,365.16	45%
400 CONSERVATION TRUST FUND	0.00	0.00	42,000.00	42,000.00	42,000.00	0%
500 ECONOMIC DEVELOPMENT FUND	209,893.00	631,009.94	2,231,560.00	2,231,560.00	1,600,550.06	28%
610 WATER FUND	10,632.20	86,067.80	326,214.00	326,214.00	240,146.20	26%
620 GAS FUND	7,124.81	130,965.10	1,144,339.00	1,144,339.00	1,013,373.90	11%
630 SEWER FUND	32,051.40	193,913.20	564,497.00	564,497.00	370,583.80	34%
640 IRRIGATION FUND	-1,270.77	15,744.02	46,730.00	46,730.00	30,985.98	34%
Grand Total:	469,369.32	3,555,347.80	9,489,815.00	9,489,815.00	5,934,467.20	37%



07/03/24  
16:31:19

TOWN OF IGNACIO  
Payroll Summary For Payrolls from 06/01/24 to 06/30/24

Page: 1 of 2  
Report ID: P130

Total for Payroll Checks  
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	Employee	Employer	Amount
	-----	-----	-----
COMA HOURS (Comp Time Accumulated)	33.00		
COMP HOURS (Comp Time Used)	48.00		1,335.60
HOL HOURS (Holiday Pay)	126.00		4,617.49
J004 HOURS (CELL PHONE ALLO)	0.00		147.68
*Non Taxable (added to gross wages, no addition to SS, Med, FIT & SIT bases)			
J015 HOURS (IN LIEU OF INSU)	0.00		840.68
OVER HOURS (Overtime)	98.75		5,341.66
REG HOURS (Regular Time)	2,478.75		86,785.12
SICK HOURS (Sick Time)	48.50		1,231.72
VACA HOURS (Vacation Time Used)	105.00		3,383.11
GROSS PAY	103,683.06	0.00	
NET PAY	71,276.76	0.00	
NET PAY (CHECKS)	5,810.74		
NET PAY (DIRECT DEPOSIT)	65,466.02		
AFLAC-AFTERTAX	673.66	563.32	
AFLAC-PRETAX	838.52	0.00	
CEBT DENTAL	595.00	230.00	
CEBT HEALTH	4,640.00	12,999.00	
CEBT LIFE	46.45	39.90	
CEBT VISION	76.00	36.00	
FIT	8,836.41	0.00	
FPPA	5,823.16	4,852.64	
FPPA-457	1,049.10	0.00	
FPPA-AD&D	0.00	1,447.42	
GARNISHMENT2	46.14	0.00	
MEDICARE	1,411.43	1,411.43	
MISSIONSQUARE/I	2,083.32	1,977.12	
SIT	3,458.15	0.00	
SOCIAL SECURITY	2,828.96	2,828.96	
UNEMPL. INSUR.	0.00	207.06	
BANK 4	4,371.06	0.00	
BANK 8-SAVINGS	2,957.82	0.00	
BANK COLORADO	1,646.07	0.00	
COMM BANK OF CO	9,804.42	0.00	
CU OF COLORADO	3,018.02	0.00	
SANDIA LAB FCU	200.00	0.00	
TBK BANK	7,129.06	0.00	
USAA	7,348.56	0.00	
VECTRA BANK CO	69.26	0.00	
WELLS FARGO	26,420.18	0.00	
WELLS FARGO N.A	138.52	0.00	
WELLS FARGO OR	2,363.05	0.00	
FIT/SIT BASE	88,383.83	0.00	
MEDICARE BASE	97,339.41	0.00	
SOC SEC BASE	45,628.56	0.00	
UN BASE	103,535.38	0.00	
Total		26,592.85	

07/03/24  
16:31:19

TOWN OF IGNACIO  
Payroll Summary For Payrolls from 06/01/24 to 06/30/24

Page: 2 of 2  
Report ID: P130

Total Payroll Expense (Gross Pay + Employer Contributions): 130,275.91

Check Summary

-----  
Payroll Checks Prev. Out. \$21,026.69  
Payroll Checks Issued \$5,856.88  
Payroll Checks Redeemed \$24,591.15  
Payroll Checks Outstanding \$2,292.42  
Electronic Checks \$125,327.07

Deductions Accrued	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
-----	-----	-----	-----	-----
Social Security	5,657.92	5,657.92		221700
Medicare	2,822.86	2,822.86		221710
Unempl. Insur.	207.06	827.10	-0.04	221760
FIT	8,836.41	8,836.41		221720
SIT	3,458.15	3,458.15		221730
FPPA	10,675.80	10,675.80		221742
AFLAC-PRETAX	838.52	838.52		221757
FPPA-457	1,049.10	1,049.10		221742
FPPA-AD&D	1,447.42	1,447.42		221743
MISSIONSQUARE/I	4,060.44	4,060.44		221741
AFIAC-AFTERTAX	1,236.98	1,236.98		221757
CERT DENTAL	825.00	825.00		221754
CERT HEALTH	17,639.00	17,639.00		221751
CERT LIFE	86.35	86.35		221755
CERT VISION	112.00	112.00		221756
GARNISHMENT2	46.14	46.14		221781
Total Ded.	58,999.15	59,619.19	-0.04	

\*\*\*\* Carried Forward column only correct if report run for current period.

APPLICABLE COLORADO CODES

2018 INTERNATIONAL BUILDING CODE  
2018 INTERNATIONAL RESIDENTIAL CODE  
2018 INTERNATIONAL MECHANICAL CODE  
2018 INTERNATIONAL PLUMBING CODE  
2018 INTERNATIONAL FUEL GAS CODE  
2018 INTERNATIONAL ENERGY CONSERVATIVE CODE  
2020 NATIONAL ELECTRIC CODE  
8 CCR 1302-14 ADMINISTRATIVE RULES

DESIGN CRITERIA

SITE LOCATION:

LA PLATA COUNTY, CO    ELEVATION: 6500 FT    LATITUDE: 37.70 N

CLIMATE ZONE: 5B

1. OCCUPANCY CLASS

2. TYPE OF CONSTRUCTION

3. GROUND SNOW LOAD

4. ROOF SNOW LOAD

5. WIND SPEED (Vult)

6. WIND SPEED (Vasd)

7. SPECIAL WIND ZONE

8. SEISMIC CATEGORY

9. WEATHERING

10. FROST LINE DEPTH

11. TERMITES

12. WINTER DESIGN TEMP

13. SUMMER DESIGN TEMP

14. FLOOD HAZARDS
- R-3

V-B

57.0 PSF

40.0 PSF

115 MPH (EXPOSURE C)

90

NO

B

SEVERE

32"

YES

4° F

86° F

DETERMINED BY LOCAL AUTHORITY HAVING JURISDICTION AND PROJECT LOCATION

NOTE:

THIS STRUCTURE MUST NOT BE SITED IN A LOCATION THAT EXCEEDS THE LISTED DESIGN CRITERIA. ITEMS INSTALLED ON SITE ARE NOT INSPECTED BY, OR ARE THE RESPONSIBILITY OF, THE MANUFACTURER. THIS INCLUDES, BUT IS NOT LIMITED TO, INTERIOR AND EXTERIOR LIGHT BULBS, WHOLE HOUSE VENTILATION SYSTEMS, BLOWER DOOR TESTING, COMMUNICATION TERMINAL, PLUMBING CONNECTIONS TO MAIN WASTE DRAIN, STAIR RAILINGS, AND APPLIANCES.

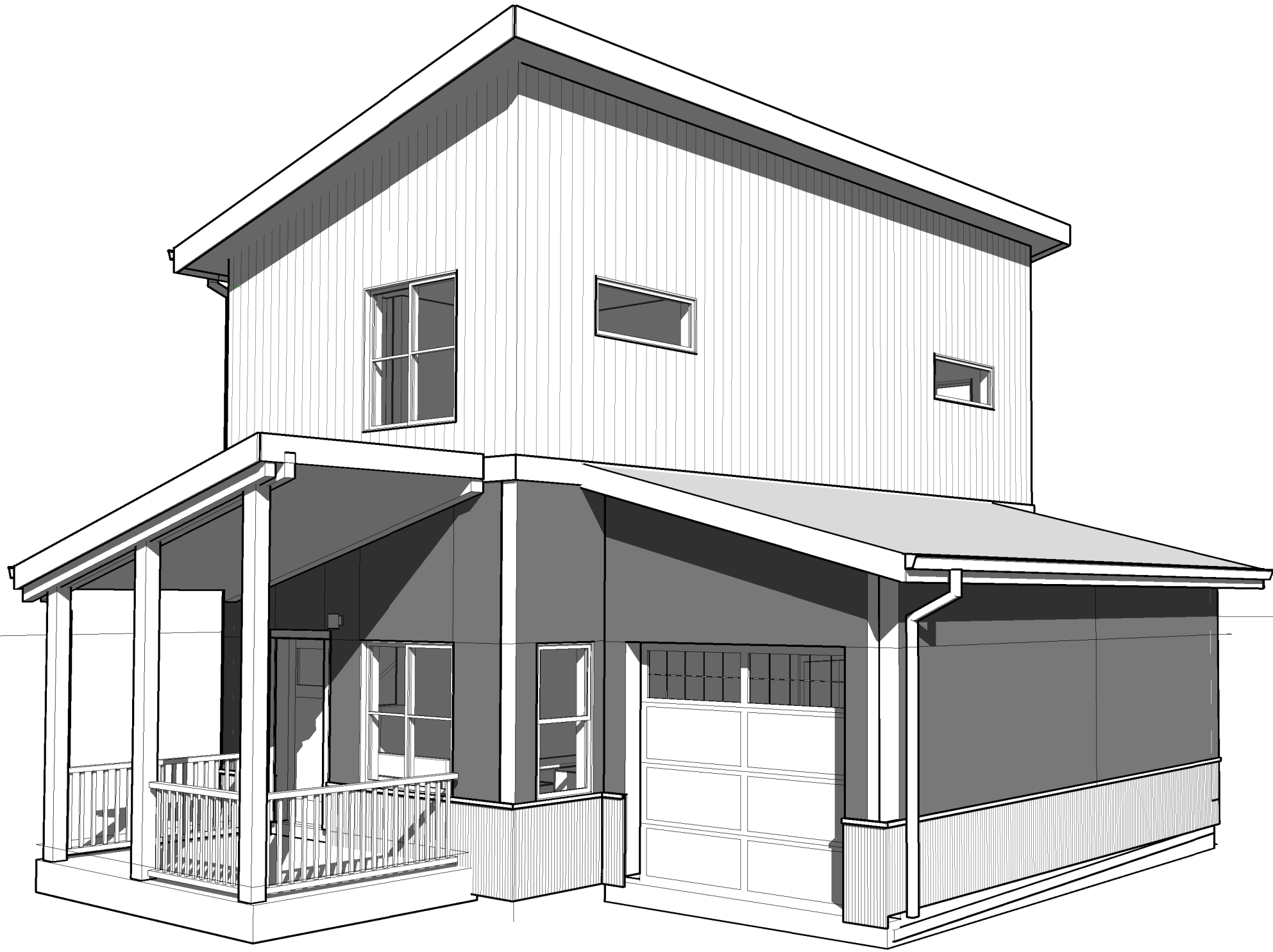
AN AUTOMATIC SPRINKLER SYSTEM SHALL BE INSTALLED IN ONE AND TWO FAMILY DWELLINGS AND TOWNHOUSES AS REQUIRED BY THE LOCAL JURISDICTION WHERE THE HOME WILL BE SET.

NO SITE PROVIDED BY MANUFACTURER. MINIMUM ALLOWABLE SETBACK DISTANCES TO PROPERTY LINES OR ADJACENT BUILDINGS ON THE SAME LOT SHALL BE COORDINATED BY ARCHITECT OF RECORD, OR CIVIL ENGINEER.

GENERAL NOTES

1. THESE DRAWINGS AND THE DESIGN SHOWN HAVE BEEN PREPARED FOR THIS SPECIFIC PROJECT AND IS THE SOLE PROPERTY OF FADING WEST BUILDING SYSTEMS, LLC. ANY REPRODUCTION, COPYING, OR USE BY OTHERS, FOR THIS PROJECT OR ANY OTHER IS PROHIBITED WITHOUT PRIOR WRITTEN CONSENT OF FADING WEST BUILDING SYSTEMS, LLC. ANY PROHIBITED USE OF THESE DRAWINGS IS SUBJECT TO LEGAL ACTION.
2. SCOPE OF WORK NOT COMPLETED IN THE FACTORY IS DESIGNATED WITH COLOR CODIFICATION AND IS NOT A PART OF THIS SUBMITTAL PACKAGE. ITEMS TO BE INSTALLED OR CONSTRUCTED ON SITE ARE THE RESPONSIBILITY OF THE GENERAL CONTRACTOR OR OWNER.
3. THESE PLANS SHOW ONE ORIENTATION OF THE PROPOSED DESIGN. UNITS MAY BE MIRRORED ON SITE TO ACCOMODATE SITE PLANS AS NECESSARY. IN THE CASE WHERE THIS DESIGN IS MIRRORED, ALL DIMENSIONS, LOCATIONS, AND COMPONENTS SHALL BE THE SAME RELATIVE TO THE NEW ORIENTATION OF THE PLAN AND ELEVATIONS.
4. PROJECTS DESIGNED TO NEWER CODES THAN THE 2018 IRC/IBC SHALL COMPLY WITH BOTH 2018 AND NEWER CODE, ADHERING TO THE STRICTER OF THE TWO WHERE APPLICABLE.

IGNACIO - ROCK CREEK  
ANTERO MASTER UNIT SET



ARCH SHEETS

Sheet #	Sheet Name
A002	COVER PAGE
A005	ASSEMBLIES
A100	FLOOR PLANS - LEVEL 1
A101	FLOOR PLAN - LEVEL 2
A202	ELEVATIONS
A305	BLDG SECTIONS
A306	BLDG SECTIONS
A400	WINDOW/DOOR SCHEDULES
A900	STITCH DETAILS

STRUCTURAL SHEETS

Sheet #	Sheet Name
S000	GENERAL NOTES
S010	FOUNDATION PLAN
S100	FLOOR FRAMING LAYOUT - L1
S120	EXT. WALL FRAMING ELEV. - L1
S128	EXT. WALL FRAMING ELEV - L2
S130	CEILING/ROOF FRAMING

INSULATION R-VALUES:

PER 2018 IECC TABLE R402.1.3

TABLE R402.1.2 INSULATION AND FENESTRATION REQUIREMENTS BY COMPONENT<sup>a</sup>

CLIMATE ZONE	FENESTRATION U-FACTOR <sup>b</sup>	SKYLIGHT <sup>b</sup> U-FACTOR	GLAZED FENESTRATION SHGC <sup>b, c</sup>	CEILING R-VALUE	WOOD FRAME WALL R-VALUE	MASS WALL R-VALUE <sup>i</sup>	FLOOR R-VALUE	BASEMENT <sup>c</sup> WALL R-VALUE	SLAB <sup>d</sup> R-VALUE & DEPTH	CRAWL SPACE <sup>e</sup> WALL R-VALUE
1	NR	0.75	0.25	30	13	3/4	13	0	0	0
2	0.40	0.65	0.25	38	13	4/6	13	0	0	0
3	0.32	0.55	0.25	38	20 or 13+5 <sup>h</sup>	8/13	19	5/13 <sup>f</sup>	0	5/13
4 except Marine	0.32	0.55	0.40	49	20 or 13+5 <sup>h</sup>	8/13	19	10/13	10, 2 ft	10/13
5 and Marine 4	0.30	0.55	NR	49	20 or 13+5 <sup>h</sup>	13/17	30 <sup>g</sup>	15/19	10, 2 ft	15/19
6	0.30	0.55	NR	49	20+5 <sup>h</sup> or 13+10 <sup>h</sup>	15/20	30 <sup>g</sup>	15/19	10, 4 ft	15/19
7 and 8	0.30	0.55	NR	49	20+5 <sup>h</sup> or 13+10 <sup>h</sup>	19/21	38 <sup>g</sup>	15/19	10, 4 ft	15/19

MEP SHEETS

Sheet #	Sheet Name
M-1	L1 MECHANICAL
M-2	L2 MECHANICAL
E-1	L1 ELECTRICAL CEILING LAYOUT
E-2	L1 ELECTRICAL FLOOR LAYOUT
E-3	L2 ELECTRICAL CEILING LAYOUT
E-4	L2 ELECTRICAL FLOOR LAYOUT
P-1	PLUMBING DWV - FLOOR LAYOUT
P-3	L1 PLUMBING ISO W/WALLS
P-4	L1 PLUMBING ISO W/ WALLS
P-5	L1 PLUMBING CEILING LAYOUT
P-6	L1 PLUMBING CEILING LAYOUT



Fading West Building Systems  
Architecture & Engineering Studio

1950 McCormick St.  
Buena Vista, CO  
81211

ANTERO 16

2024-03\_IG

ROCK CREEK

Ignacio, CO

DESCRIPTION  
REV DATE

COVER PAGE

A002



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Buena Vista, CO  
81211

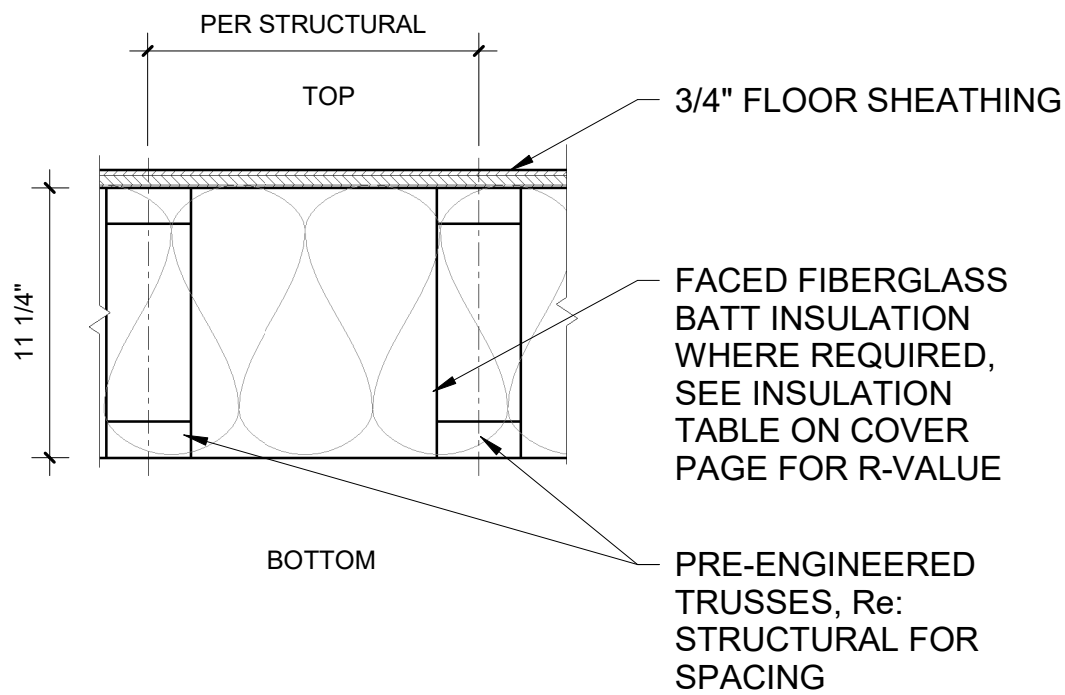
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2024-03\_IG

ROCK CREEK  
Ignacio, CO

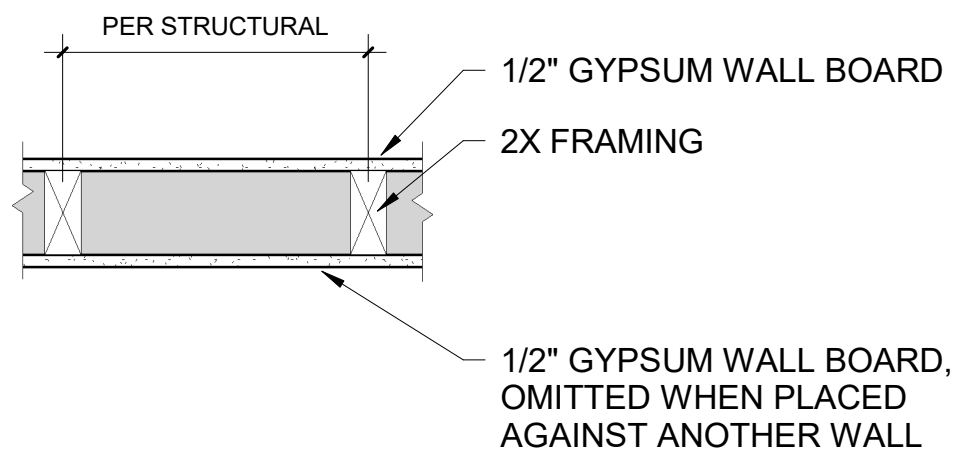
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ASSEMBLIES

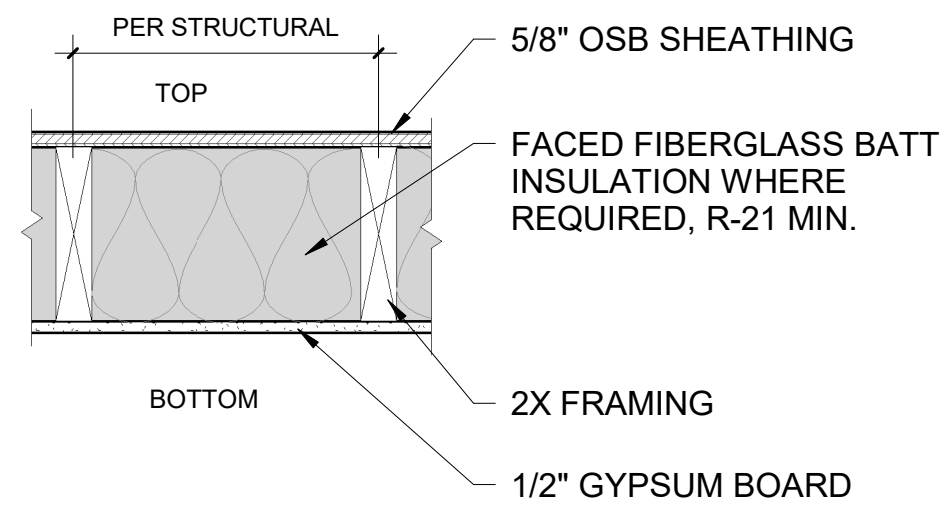
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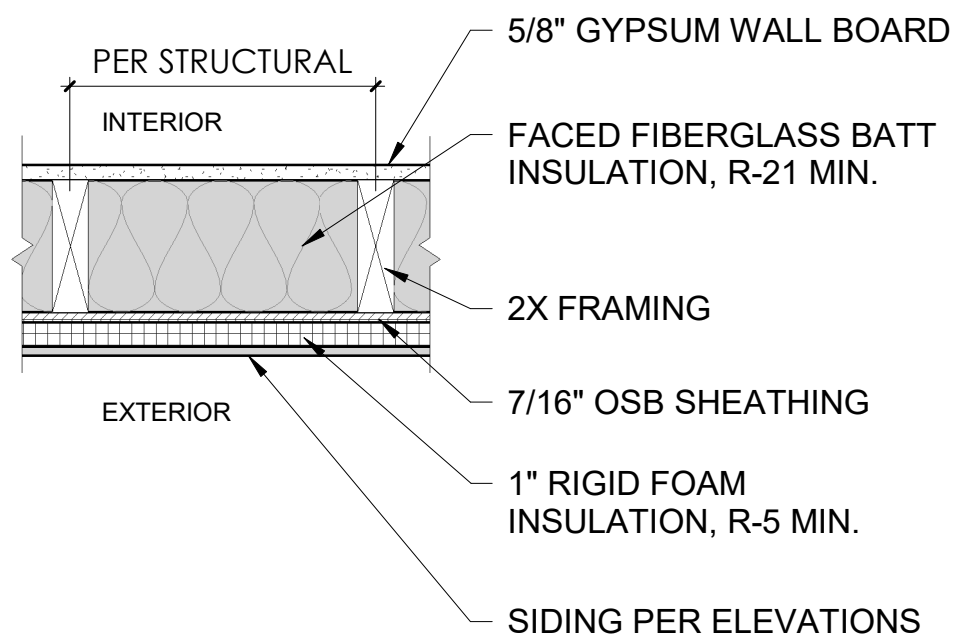
**F** STANDARD FLOOR CASSETTE



**B** STANDARD INTERIOR WALL



**E** STANDARD CEILING CASSETTE



**A** STANDARD EXTERIOR WALL





- PLAN NOTES:**
- INTERIOR DOORS ARE LOCATED 4" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  - EXTERIOR DOORS ARE FRAMED 7" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  - ALL DOOR ROUGH OPENINGS ARE FRAMED 3" OFF OF ADJACENT WALL, UNLESS OTHERWISE NOTED.



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2024-03\_IG

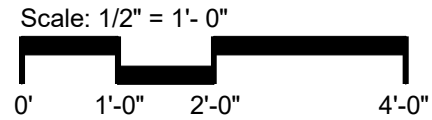
ROCK CREEK  
Ignacio, CO

REV	DATE	DESCRIPTION

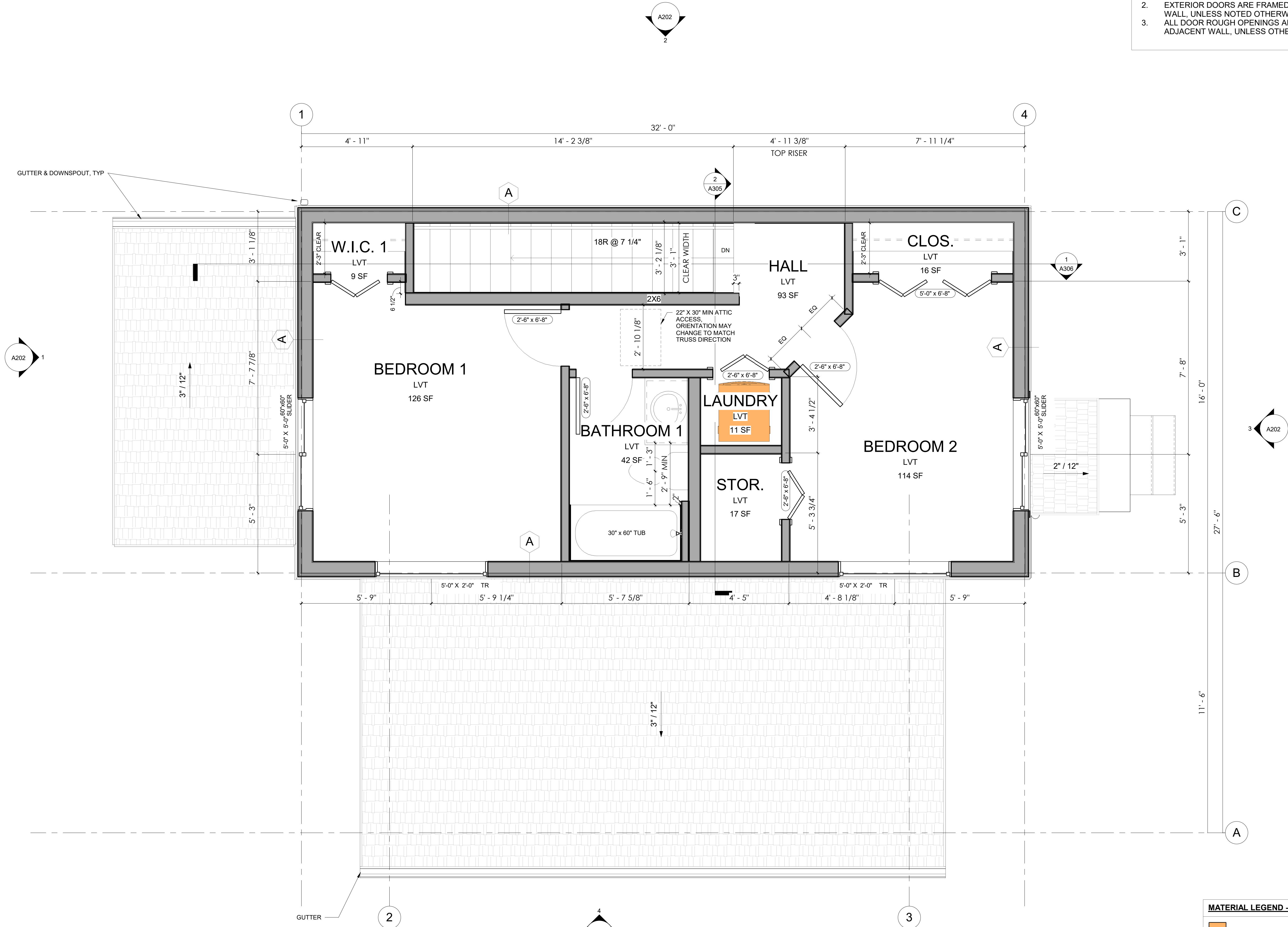
FLOOR PLAN - LEVEL  
2

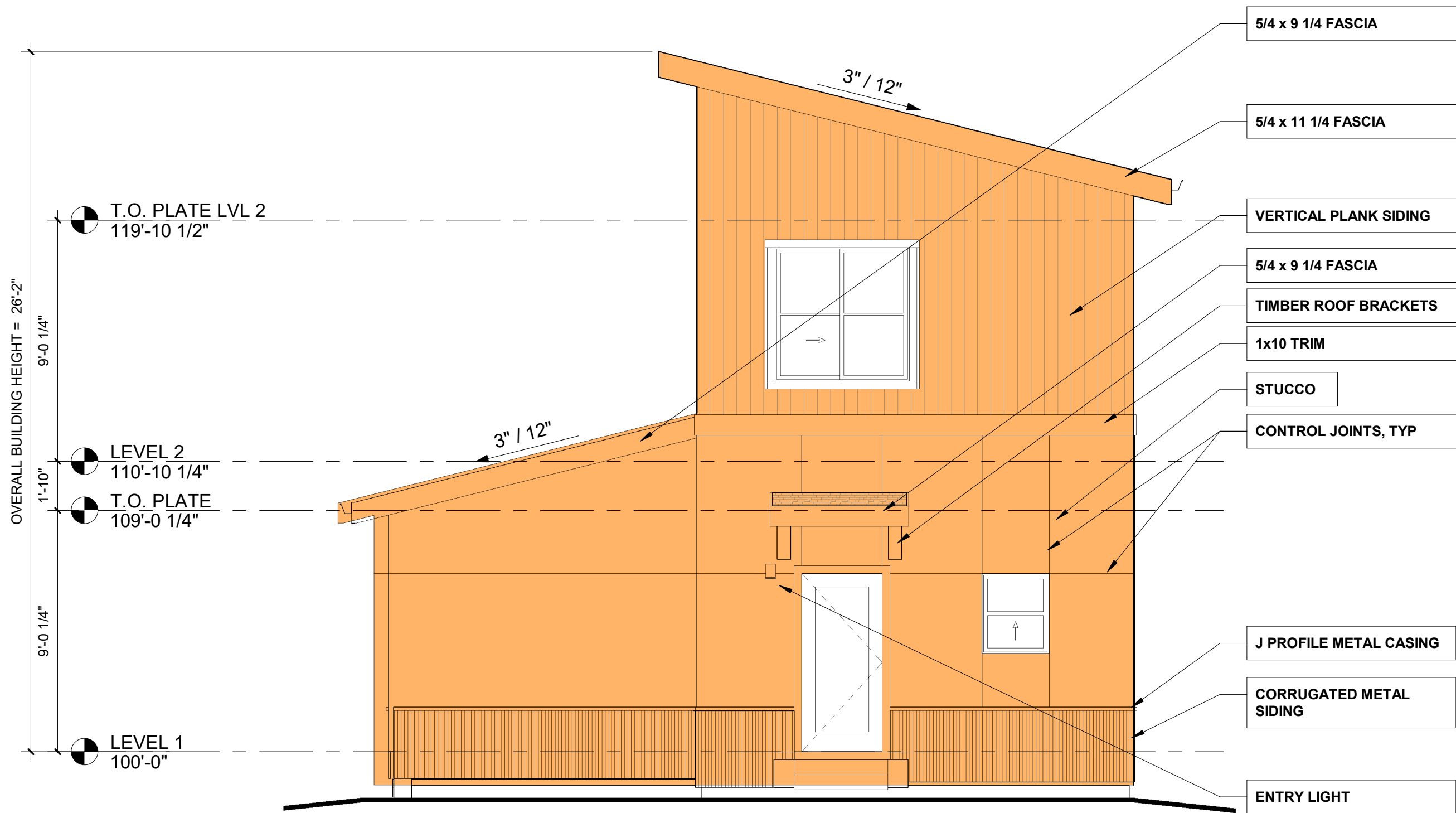
A101

MATERIAL LEGEND - SITE INSTALLED	
	SITE INSTALLED NOTE
	FABRICATED NOTE

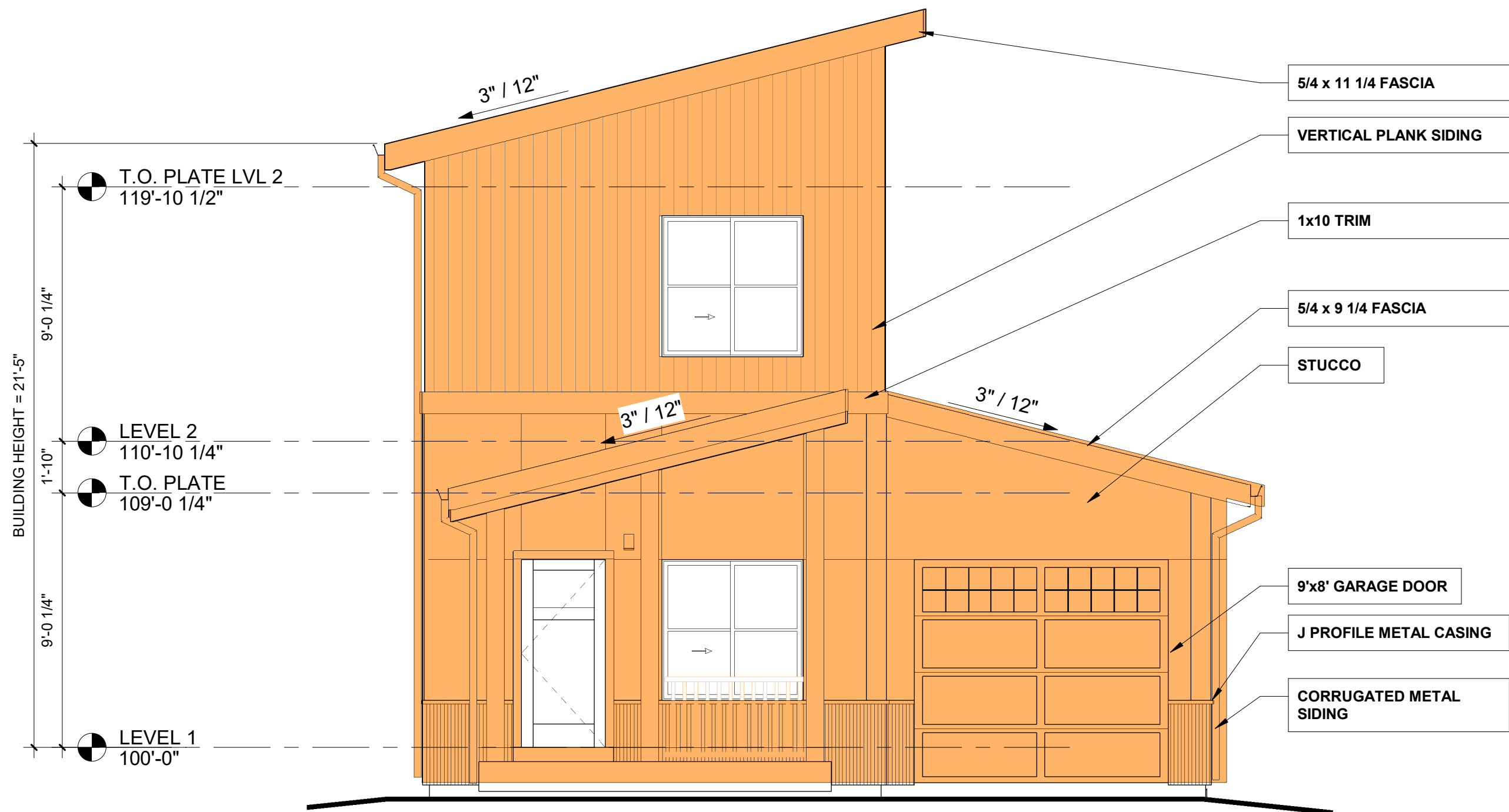


1 LEVEL 2 FLOOR PLAN  
1/2" = 1'-0"

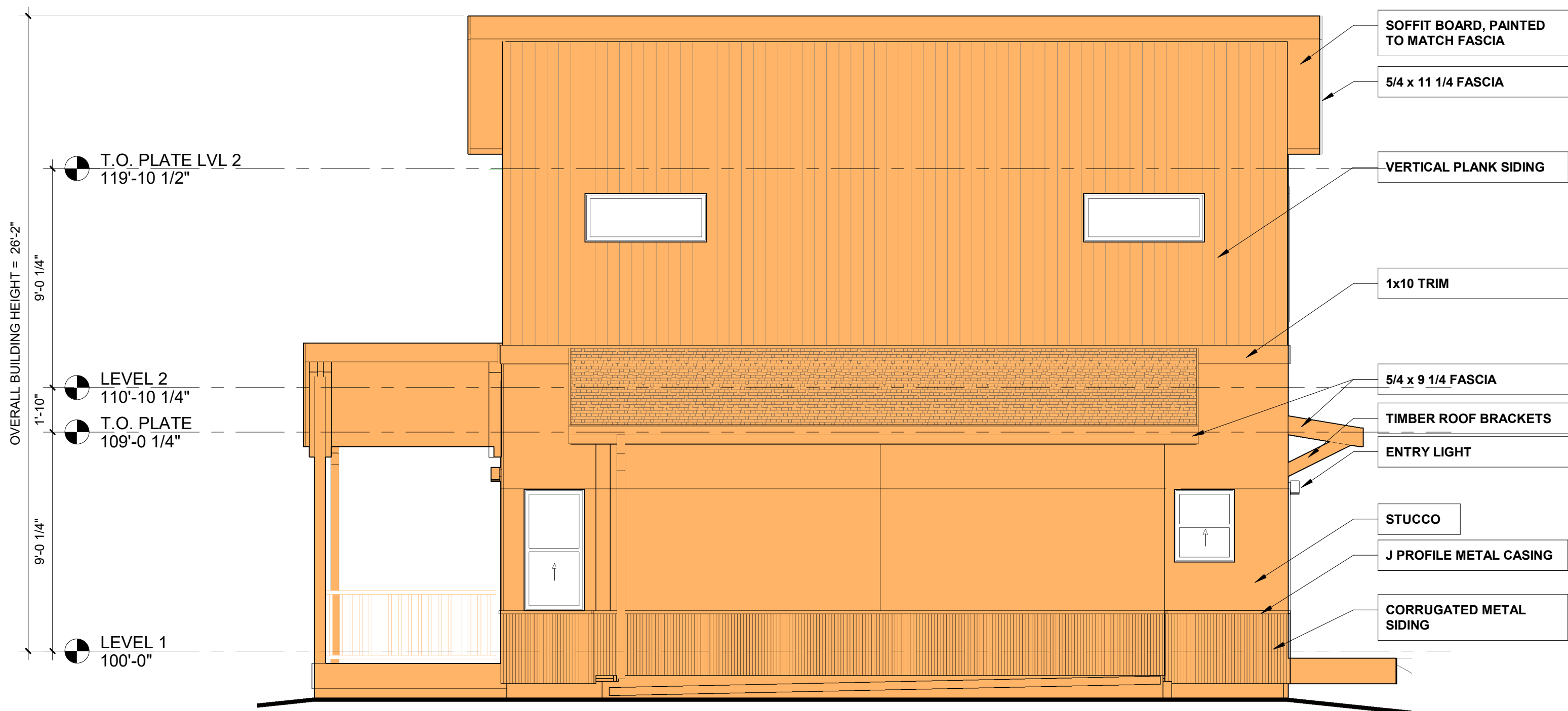




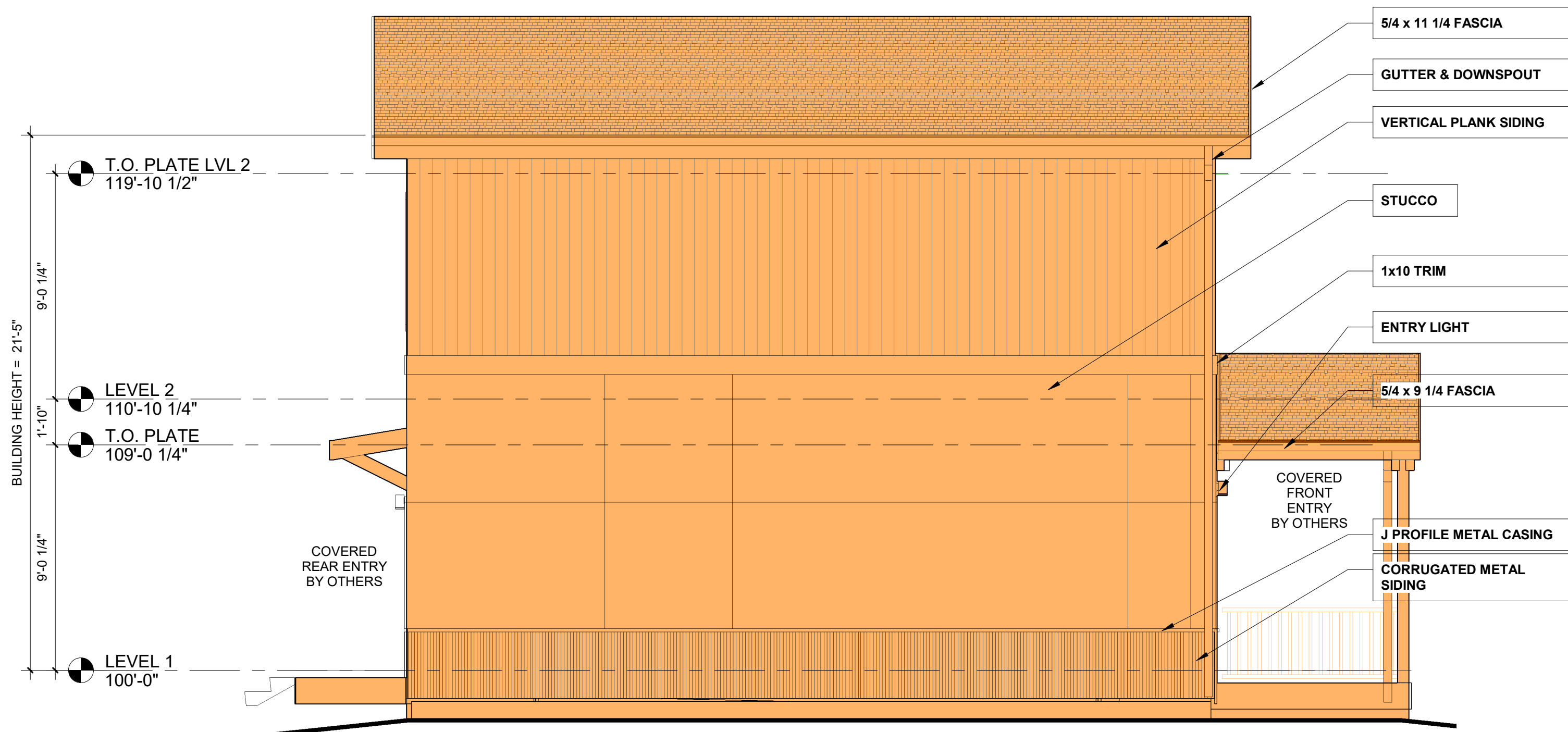
3 REAR - ELEV. - MTN MODERN  
1/4" = 1'-0"



1 FRONT - ELEV. - MTN MODERN  
1/4" = 1'-0"

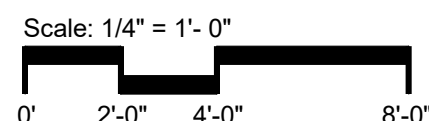
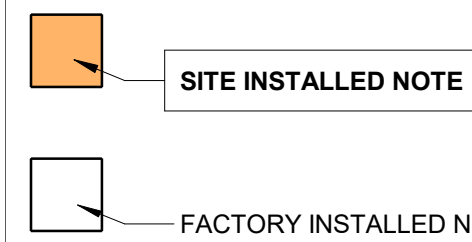


4 RIGHT - ELEV. - MTN MODERN  
1/4" = 1'-0"



2 LEFT - ELEV. - MTN MODERN  
1/4" = 1'-0"

MATERIAL LEGEND - SITE INSTALLED



Fading West Building Systems

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ANTERO 16

2024-03\_IG

ROCK CREEK

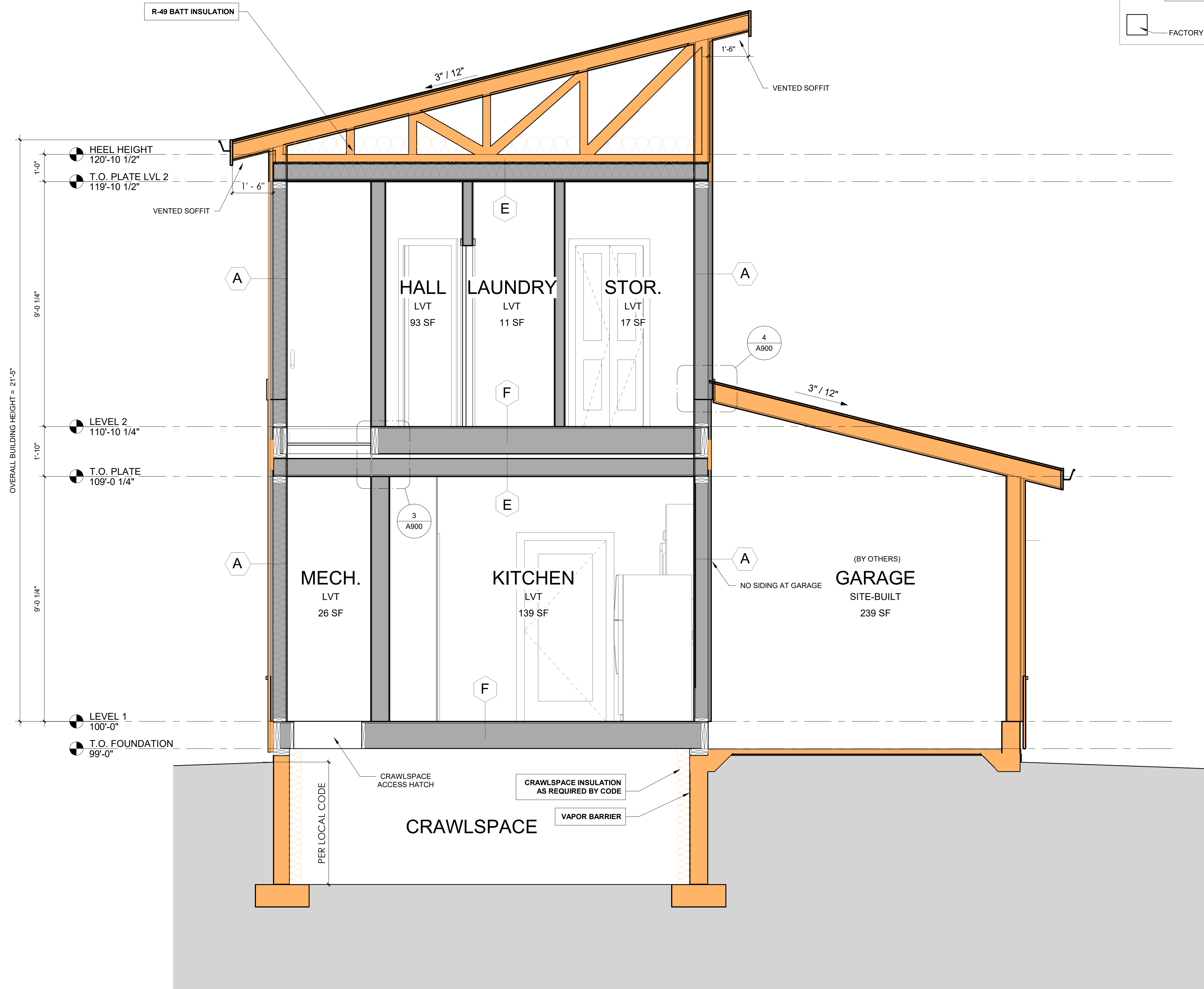
Ignacio, CO

REV DATE DESCRIPTION

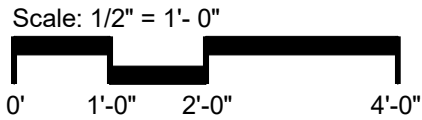
ELEVATIONS

A202





2 BLDG SECTION - CROSS SECTION  
1/2" = 1'-0"



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Buena Vista, CO  
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ANTERO 16  
2024-03\_IG



ROCK CREEK  
Ignacio, CO

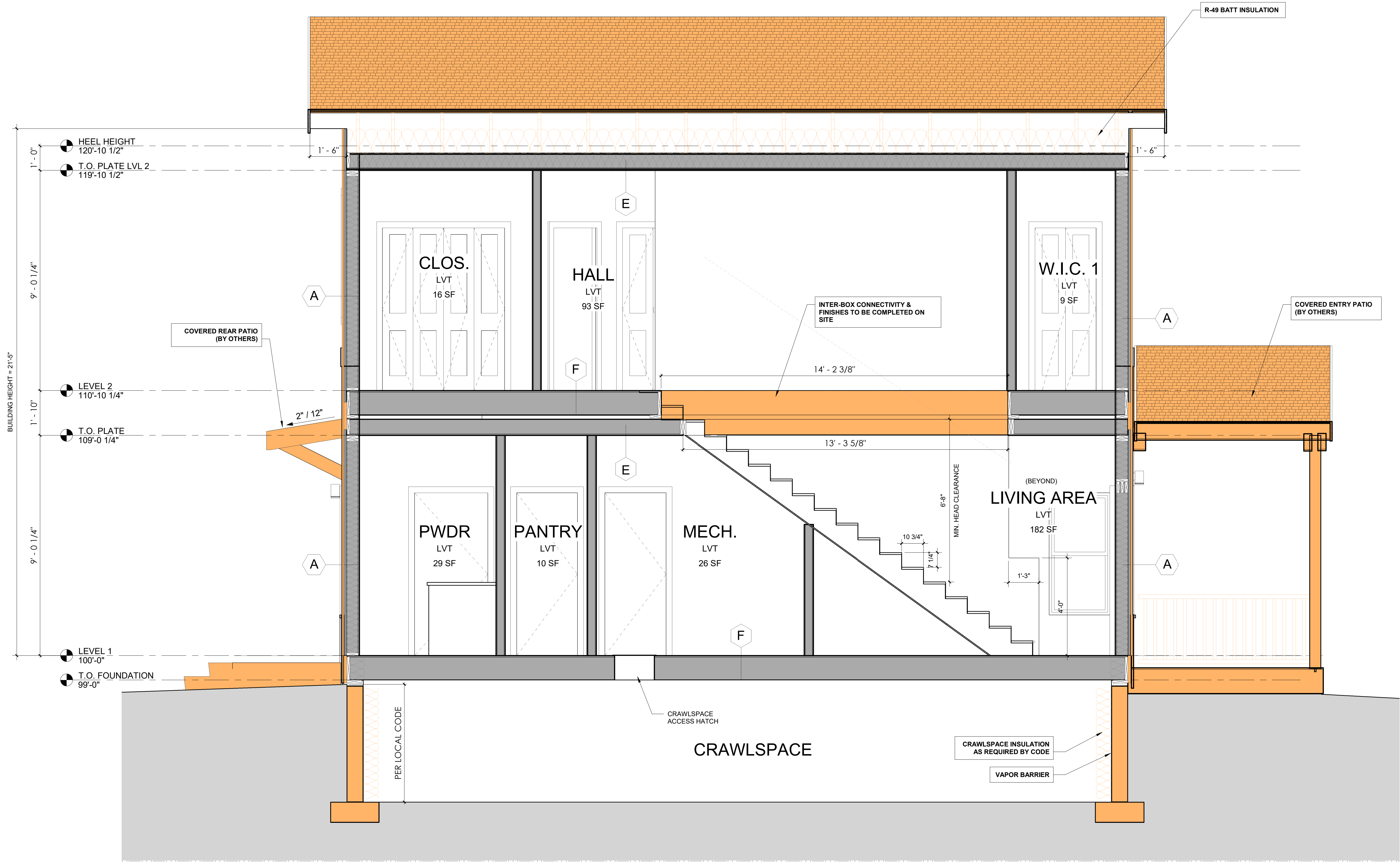
REV	DATE	DESCRIPTION

BLDG SECTIONS

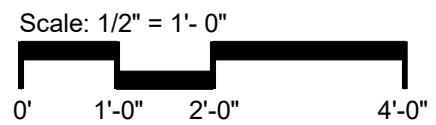
A305



MATERIAL LEGEND - SITE INSTALLED	
	SITE INSTALLED NOTE
	FACTORY INSTALLED NOTE

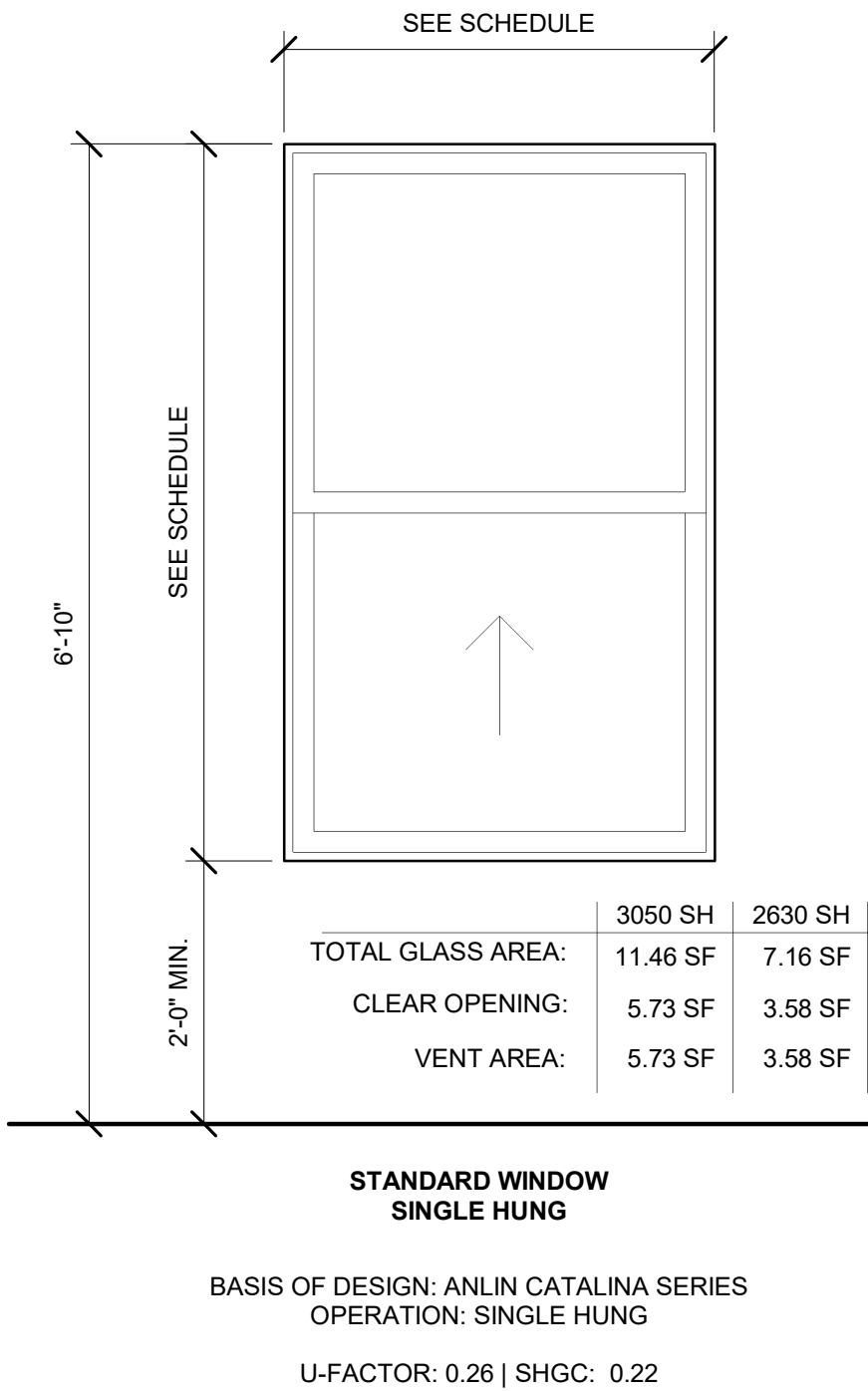
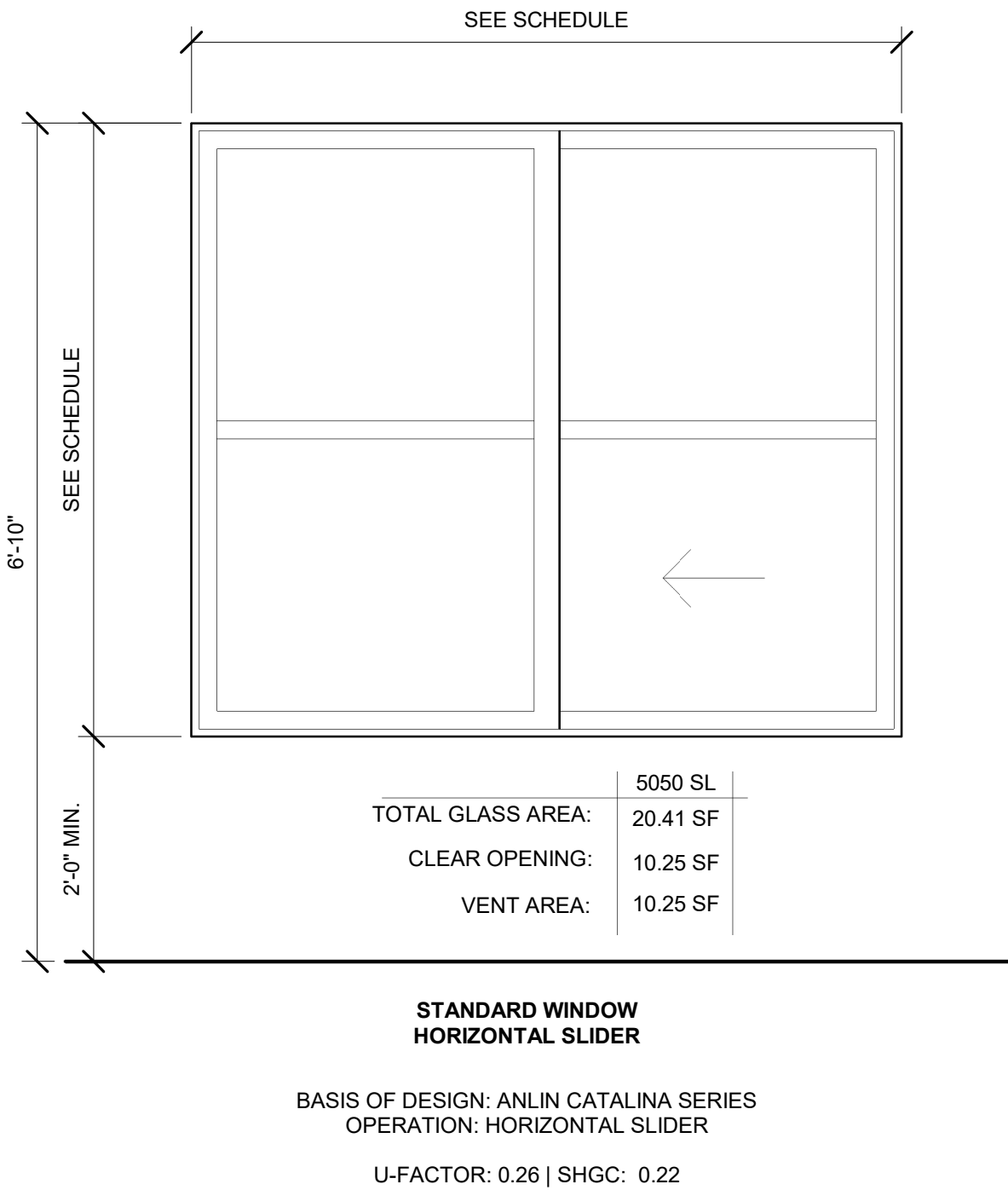
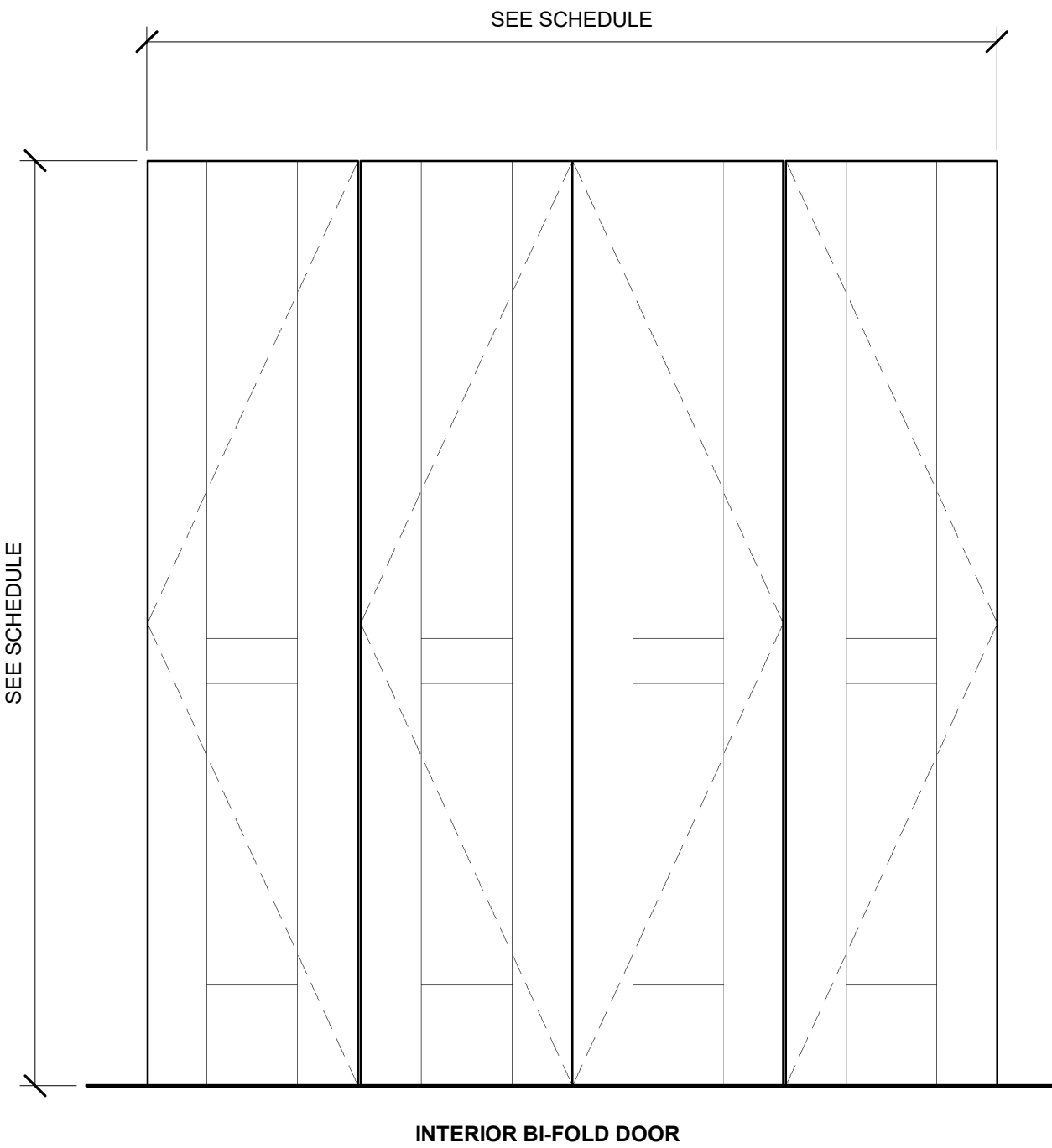
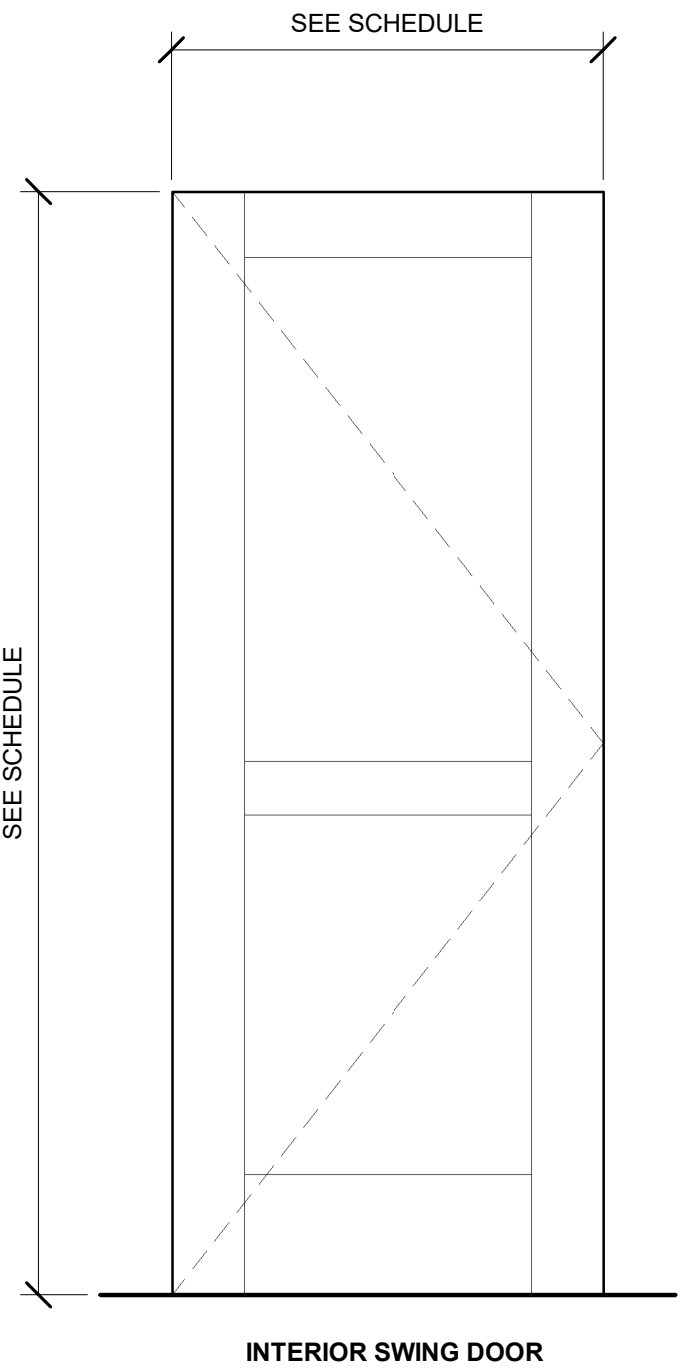
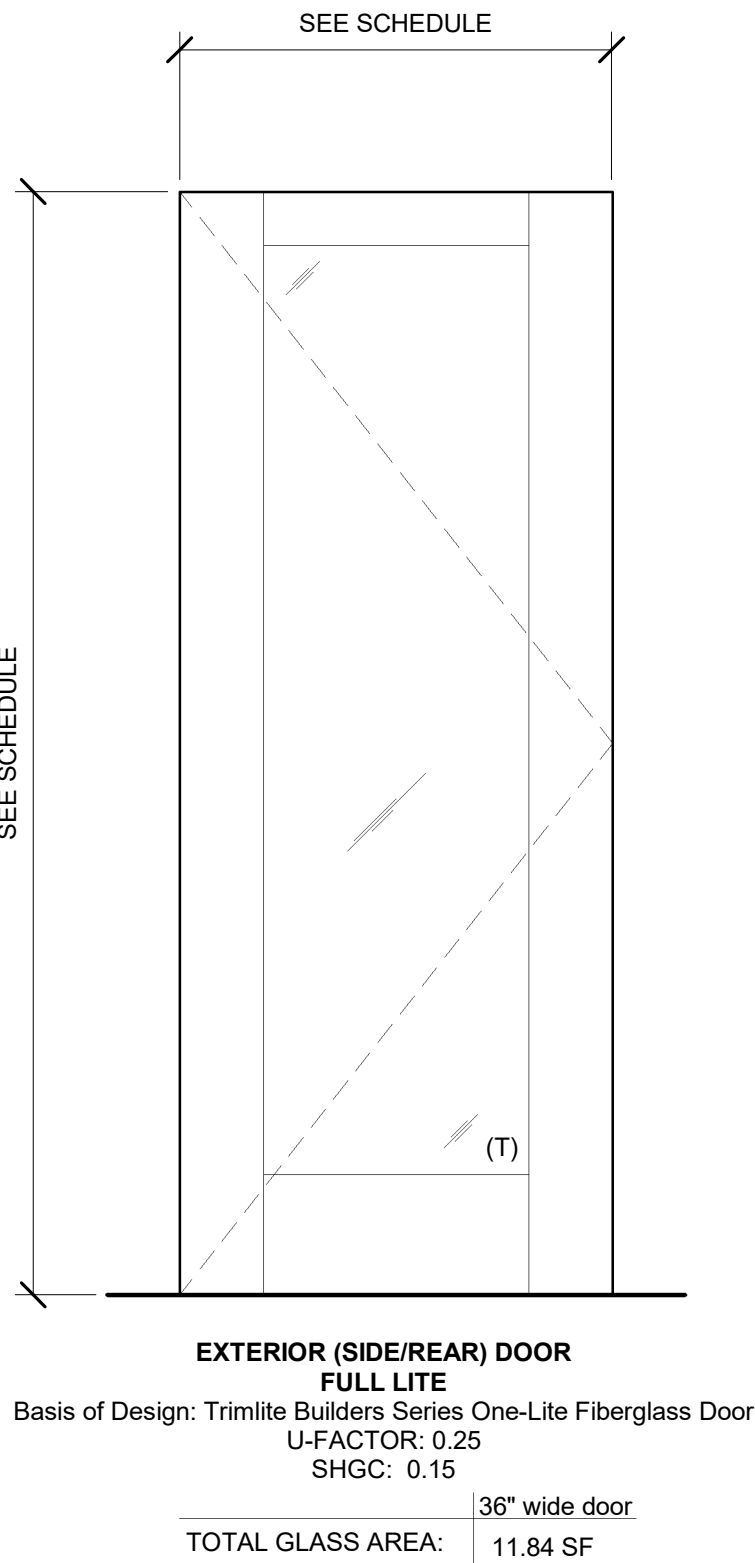
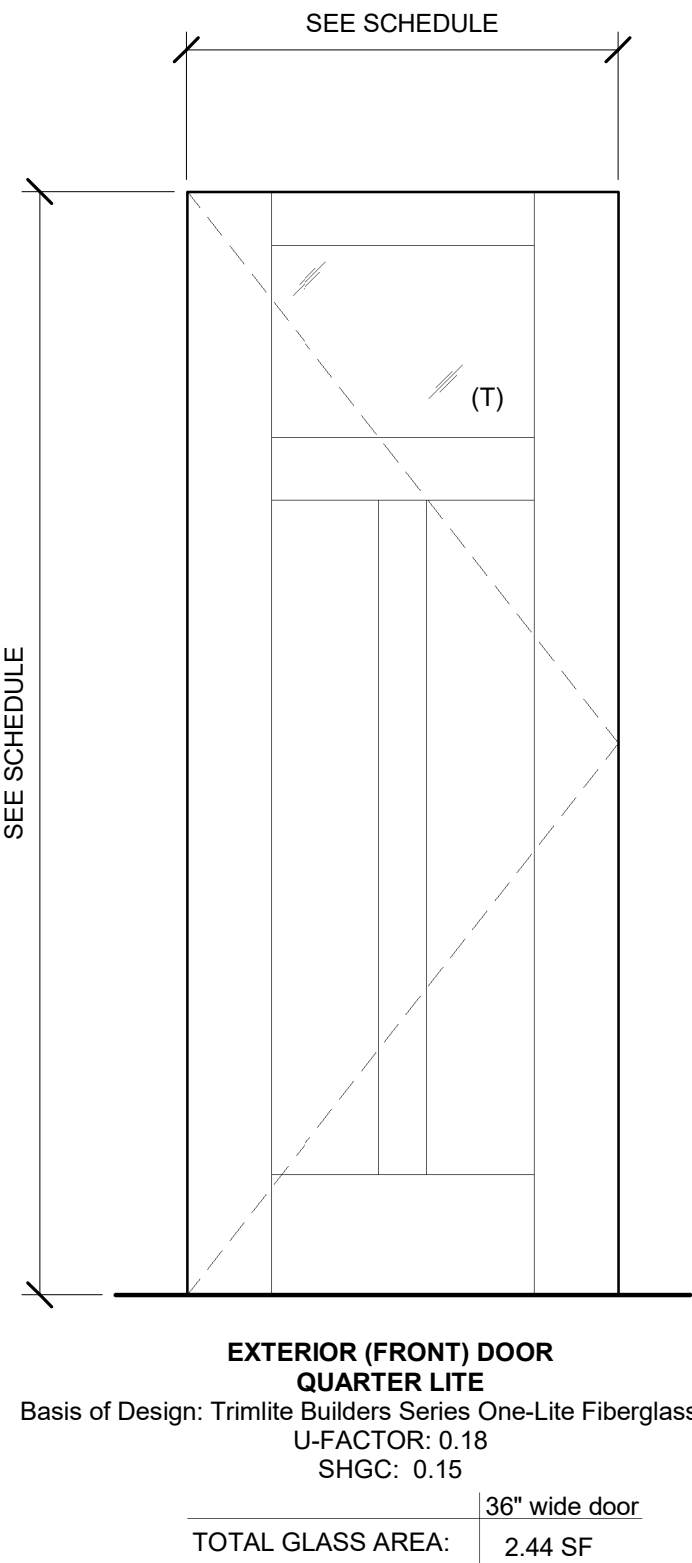
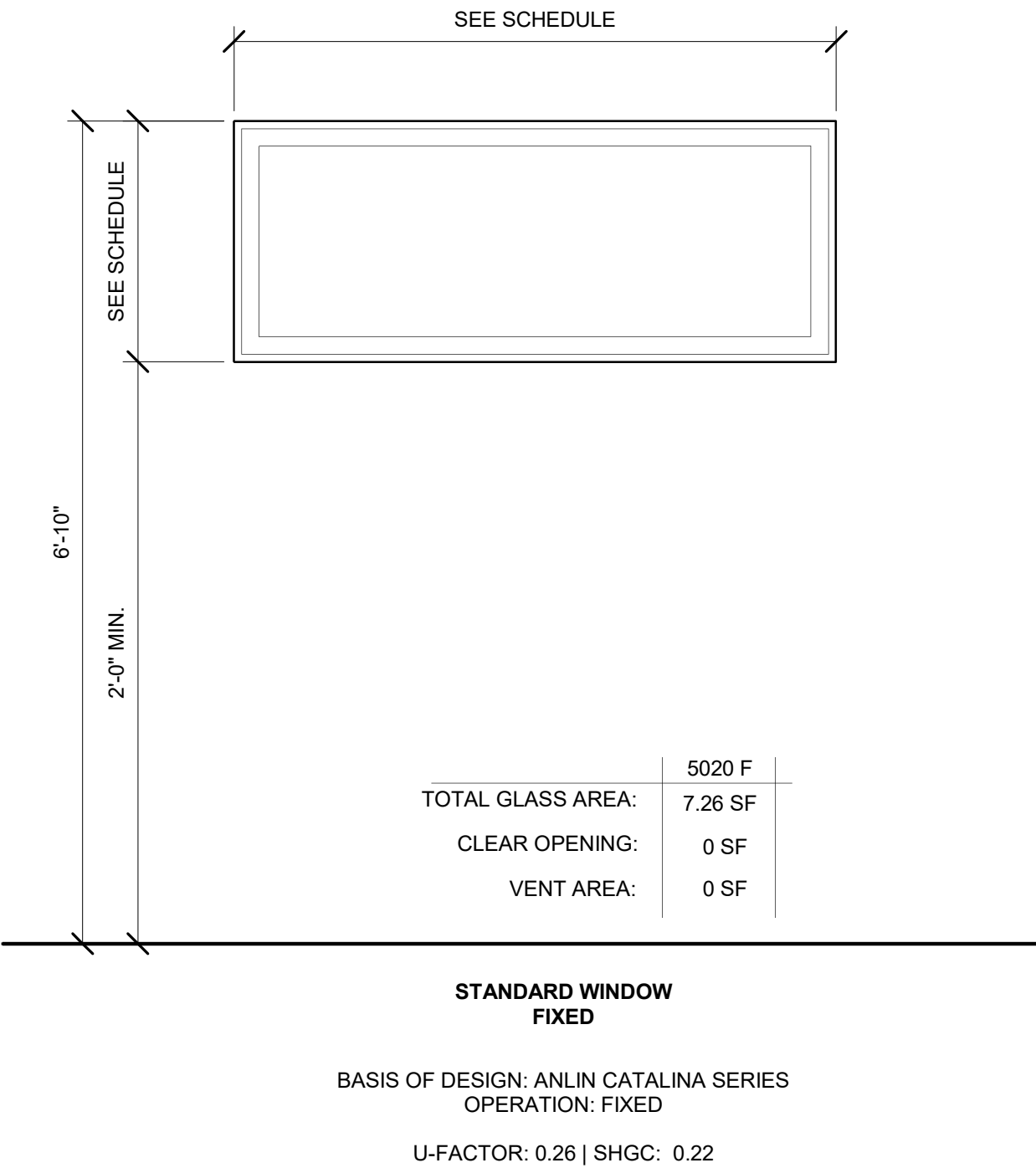


1 BLDG SECTION - LONGITUDINAL  
1/2" = 1'-0"



Door Schedule				
Width	Height	Type	Comments	Count
2'-6"	6'-8"	Door Bifold 2 Panel: 4-3080	2 PANEL BIFOLD	3
5'-0"	6'-8"	Door Bifold 4 Panel1: 5-6080	4 PANEL BIFOLD	1
3'-0"	6'-8"	Door Flush Adj Swing2: 3'-0"x6'-8" - 20 Min Rated	EXT SW 20 MIN. RATED	1
2'-6"	6'-8"	Door Flush Left Swing: 2'-6"x6'-8"	INT SW	2
2'-6"	6'-8"	Door Flush Right Swing: 2'-6"x6'-8"	INT SW	3
3'-0"	6'-8"	Door Flush Right Swing: 3'-0"x6'-8"	INT SW	1
3'-0"	6'-8"	Exterior Door Front Door1: 1.1-3680	FRONT DOOR (QUARTER LITE)	1
9'-0"	8'-0"	Overhead-Sectional_Decorative_Door001_2346: 8' x 6'-6"	SITE-BUILT BY OTHERS	1
3'-0"	6'-8"	Single-Full Glass: 36" x 84"	REAR DOOR (FULL LITE)	1

Window Schedule			
Width	Height	Family and Type	Count
2'-6"	3'-0"	FW - Window Single Hung2: 2'6" x 3'0"	2
2'-6"	5'-0"	FW - Window Single Hung2: 2'6" x 5'0"	1
5'-0"	2'-0"	Fixed: 5'-0"x 2'-0"	2
5'-0"	5'-0"	FW - Window Slider: E-6060	3



WINDOW/DOOR LEGEND  
3/4" = 1'-0"



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Architecture & Engineering Studio

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Buena Vista, CO  
81211

ANTERO 16  
2024-03\_IG

ROCK CREEK  
Ignacio, CO

REV	DATE	DESCRIPTION

WINDOW/DOOR SCHEDULES

A400





Fading West Building Systems  
Architecture & Engineering Studio

1995 McCormick St.  
Buena Vista, CO  
81211

ANTERO 16  
2024-03\_IG

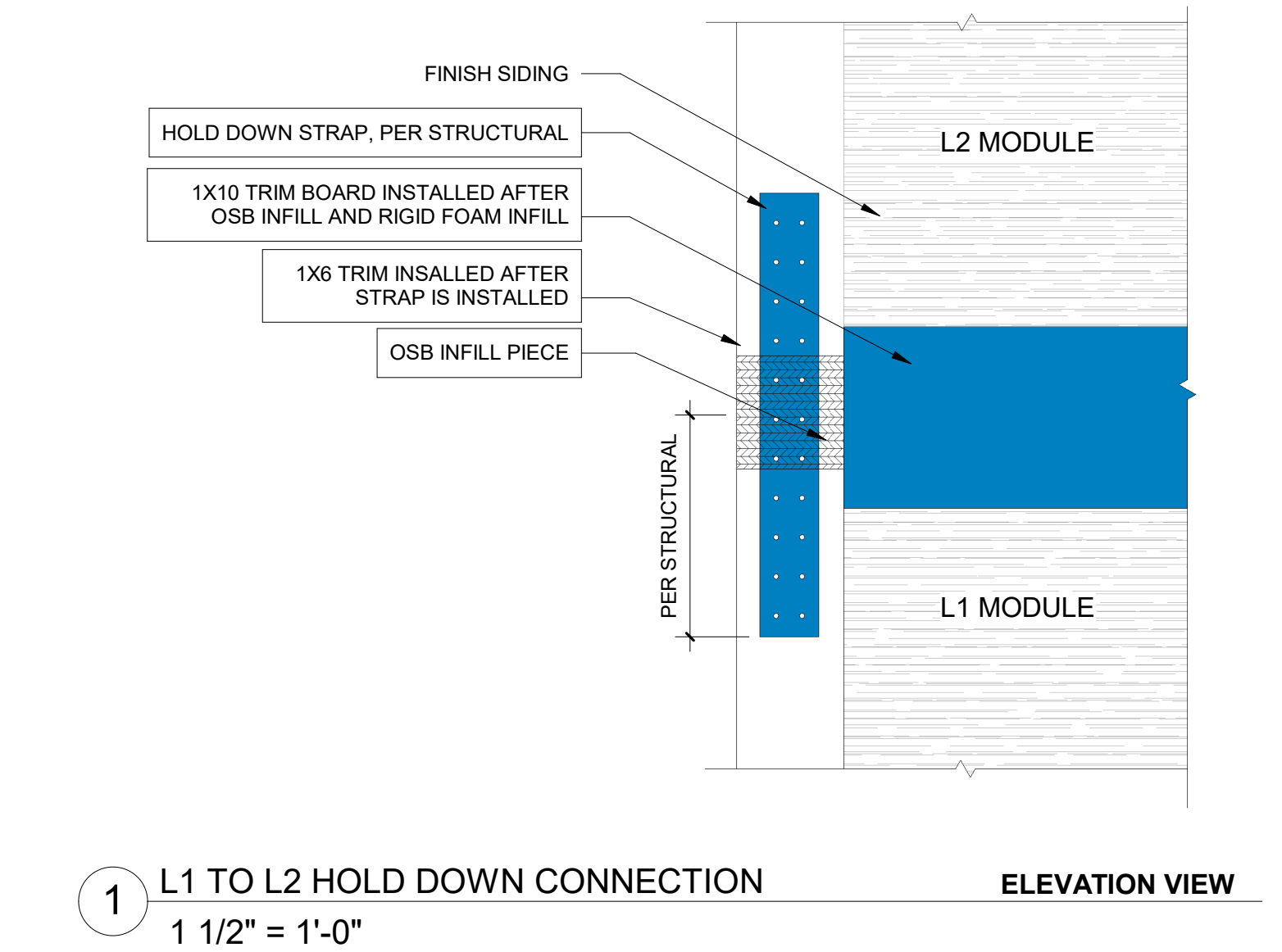
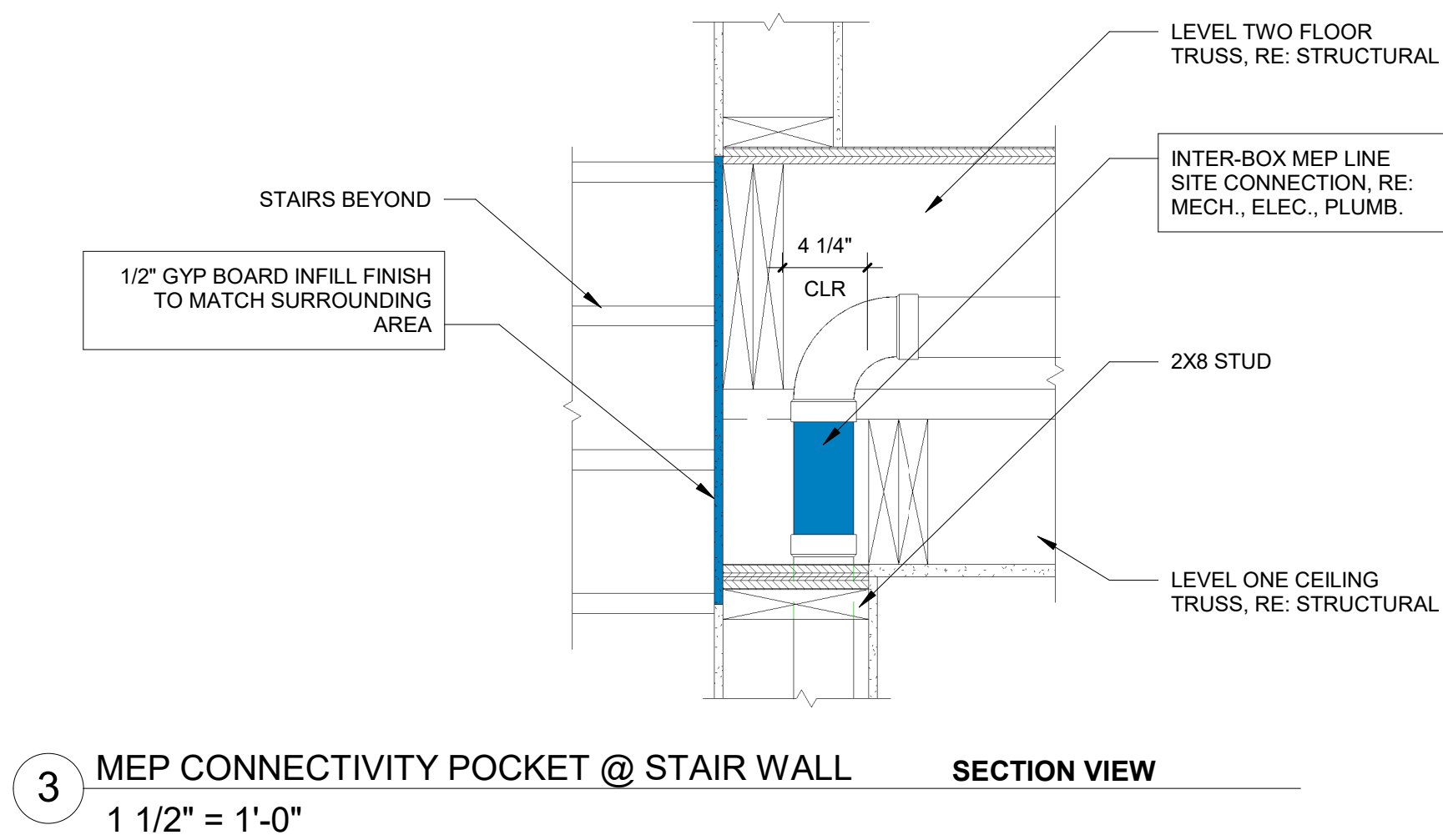
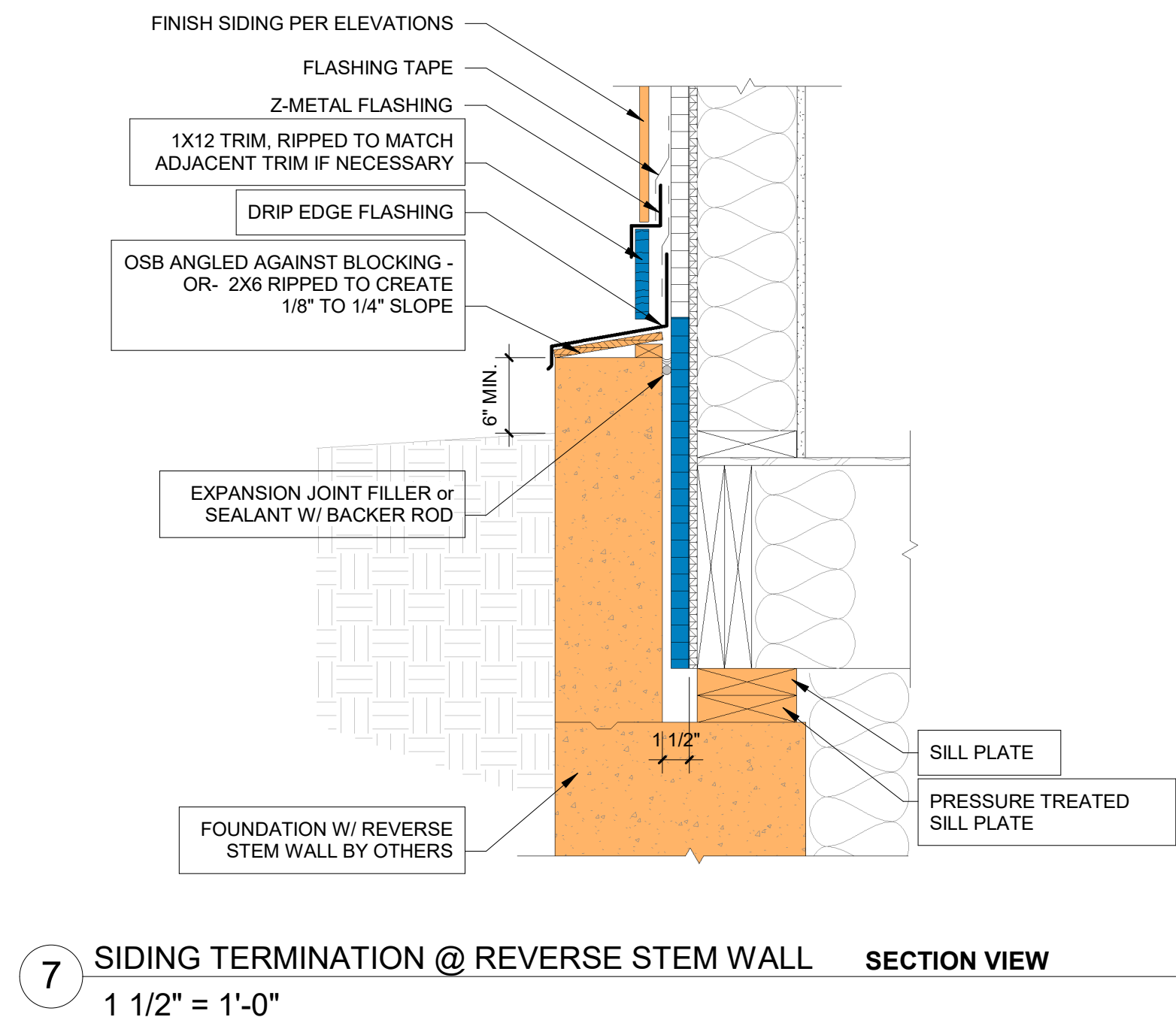
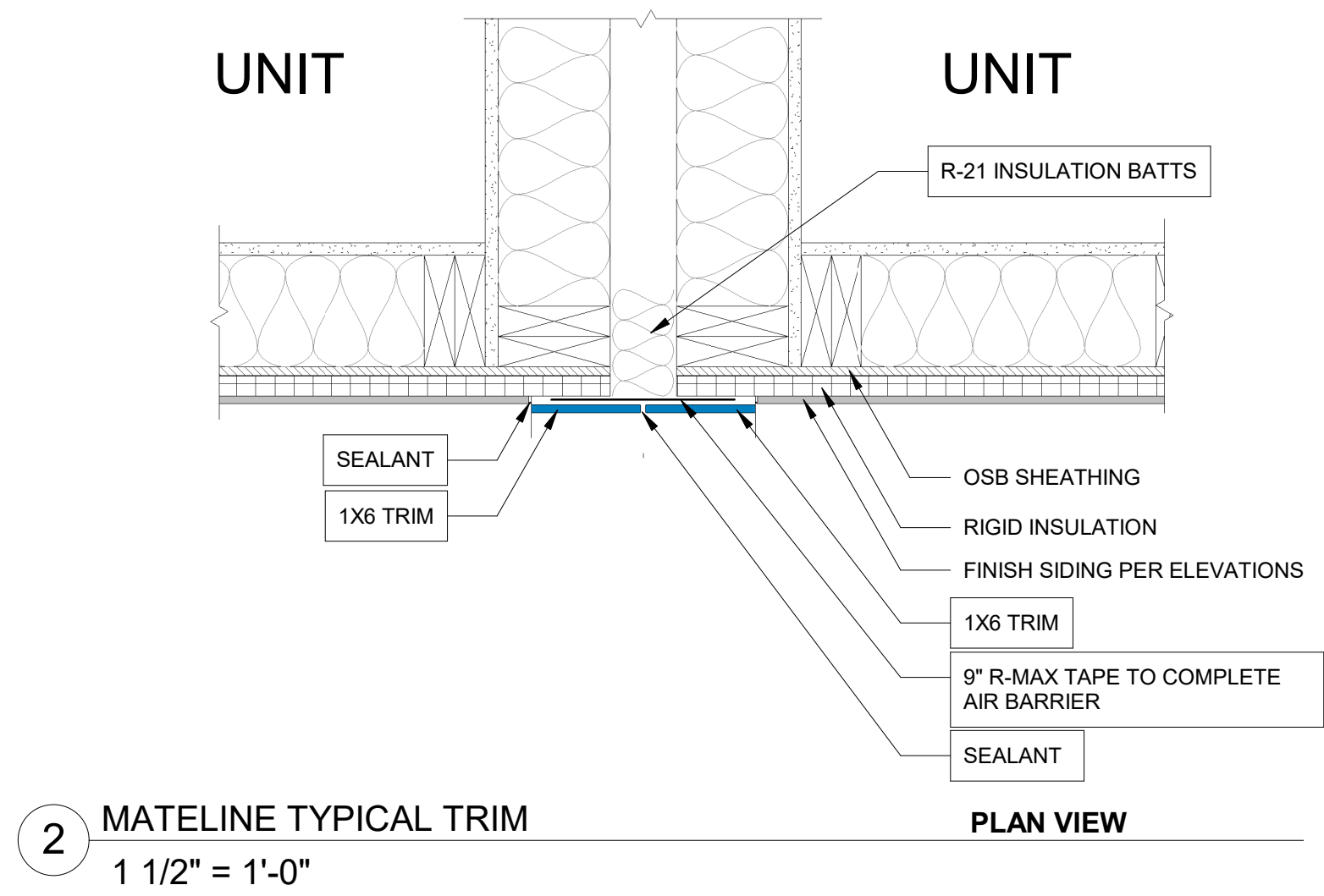
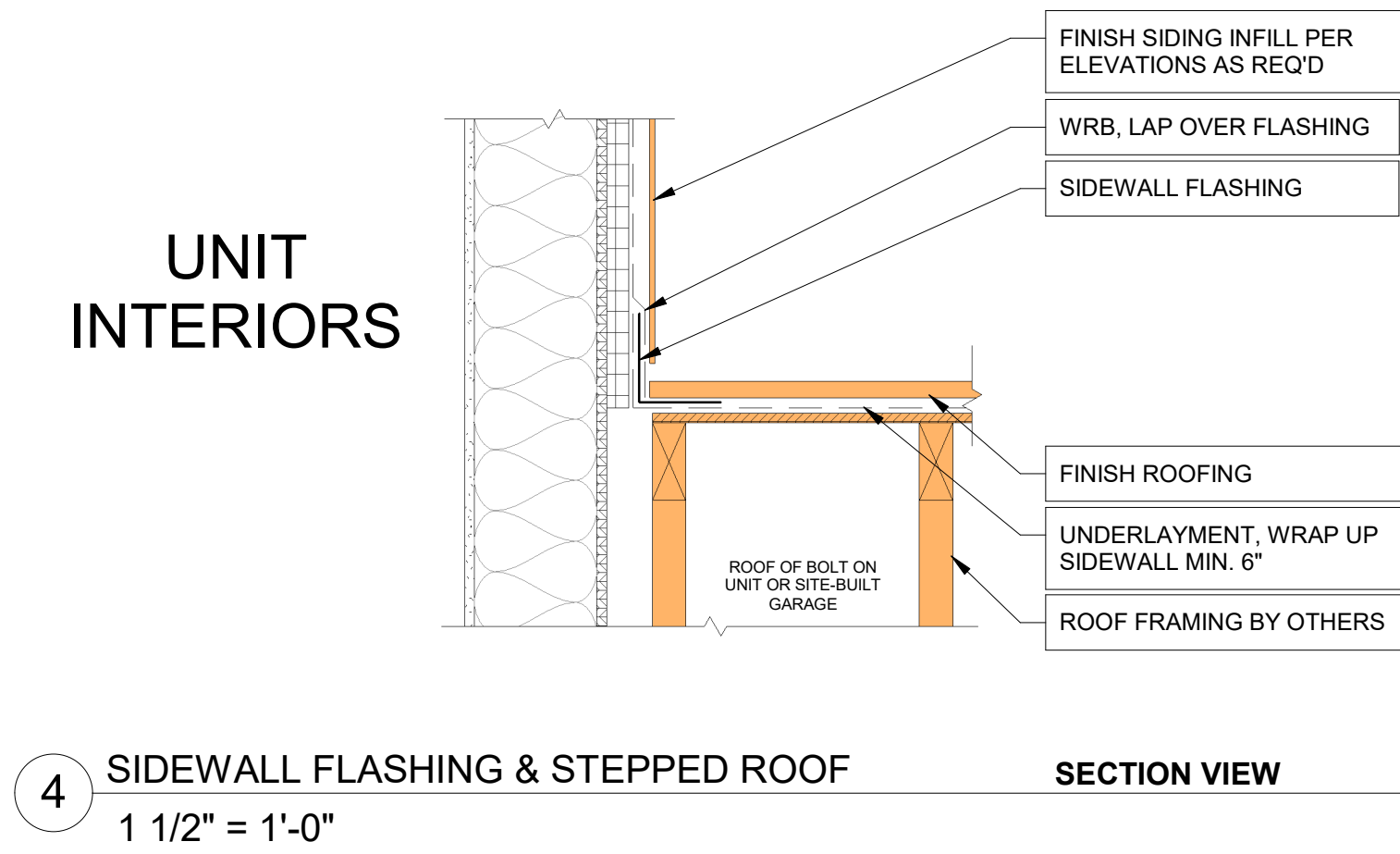
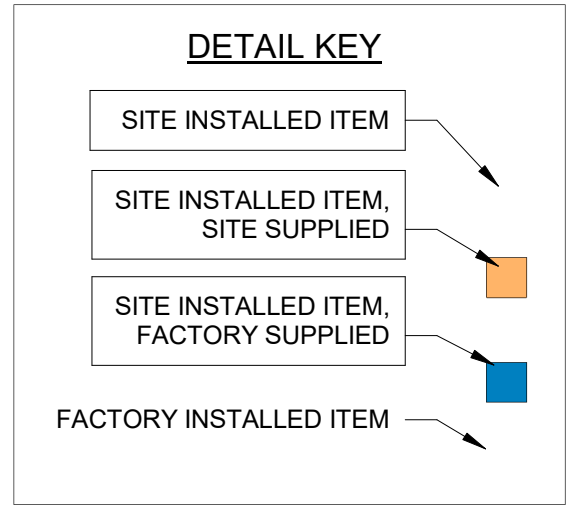
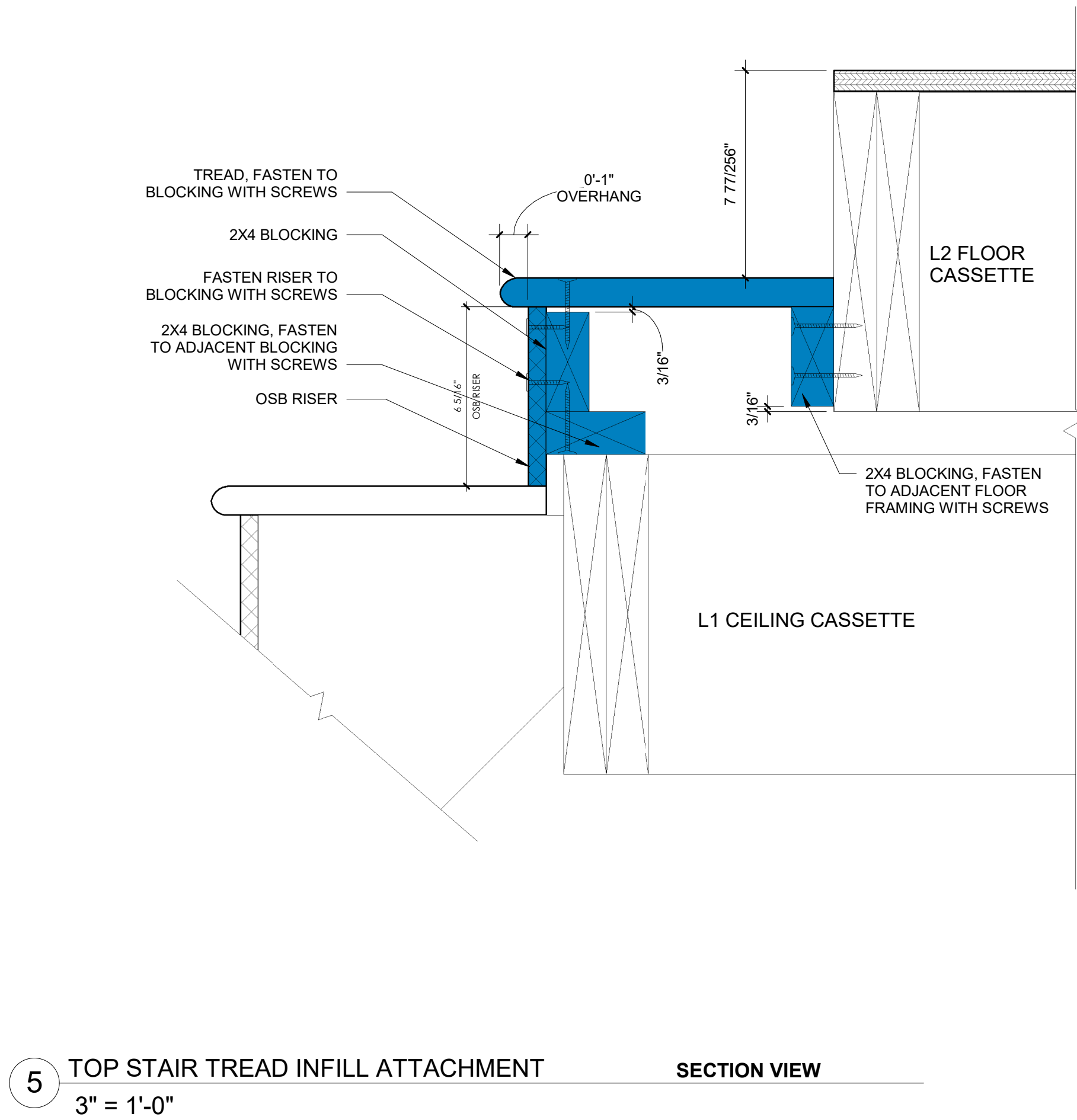
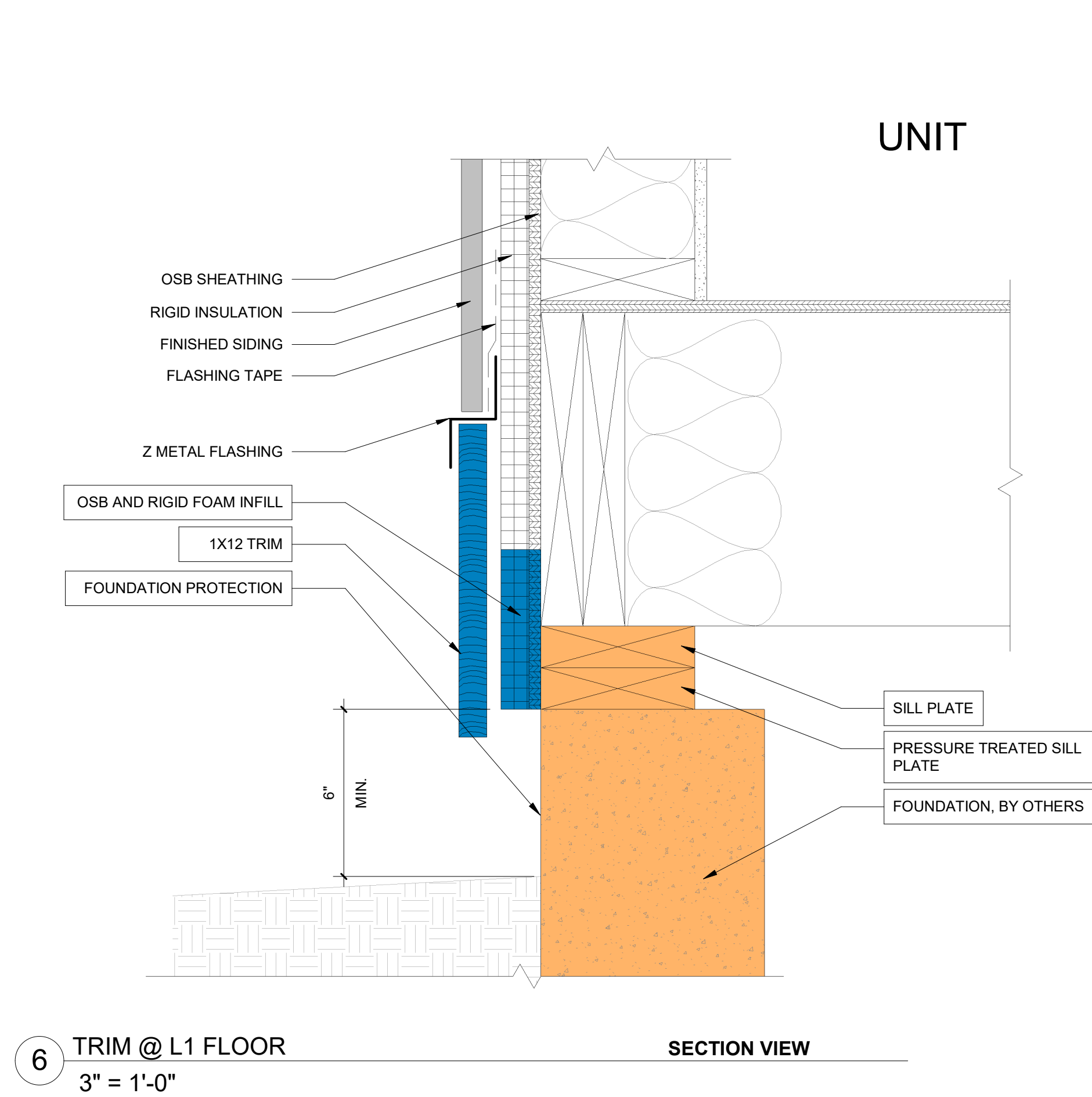
ROCK CREEK  
Ignacio, CO

ISSUE DATE: 04/15/2024

REV	DATE	DESCRIPTION

STITCH DETAILS

A900





APPLICABLE COLORADO CODES

2018 INTERNATIONAL BUILDING CODE  
2018 INTERNATIONAL RESIDENTIAL CODE  
2018 INTERNATIONAL MECHANICAL CODE  
2018 INTERNATIONAL PLUMBING CODE  
2018 INTERNATIONAL FUEL GAS CODE  
2018 INTERNATIONAL ENERGY CONSERVATIVE CODE  
2020 NATIONAL ELECTRIC CODE  
2009 ICC/ANSI A117.1  
8 CCR 1302-14 ADMINISTRATIVE RULES

DESIGN CRITERIA

SITE LOCATION:

LA PLATA COUNTY, CO    ELEVATION: 6500 FT    LATITUDE: 37.70 N

CLIMATE ZONE: 5B

1. OCCUPANCY CLASS

2. TYPE OF CONSTRUCTION

3. GROUND SNOW LOAD

4. ROOF SNOW LOAD

5. WIND SPEED (Vult)

6. WIND SPEED (Vasd)

7. SPECIAL WIND ZONE

8. SEISMIC CATEGORY

9. WEATHERING

10. FROST LINE DEPTH

11. TERMITES

12. WINTER DESIGN TEMP

13. SUMMER DESIGN TEMP

14. FLOOD HAZARDS
- R-3

V-B

57.0 PSF

40.0 PSF

115 MPH (EXPOSURE C)

90

NO

B

SEVERE

32"

YES

4° F

86° F

DETERMINED BY LOCAL AUTHORITY HAVING JURISDICTION AND PROJECT LOCATION

**NOTE:**  
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GENERAL NOTES

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IGNACIO - ROCK CREEK

ANTERO MASTER UNIT SET



ARCH SHEETS

Sheet #	Sheet Name
A001	COVER PAGE
A005	ASSEMBLIES
A100	FLOOR PLANS - LEVEL 1
A101	FLOOR PLAN - LEVEL 2
A201	ELEVATIONS
A400	WINDOW/DOOR SCHEDULES
A900	STITCH DETAILS

STRUCTURAL SHEETS

Sheet #	Sheet Name
S000	GENERAL NOTES
S010	FOUNDATION PLAN
S100	FLOOR FRAMING LAYOUT - L1
S110	WALL FRAMING LAYOUT - L1
S111	WALL FRAMING LAYOUT - L2
S120	EXT. WALL FRAMING ELEV. - L1
S128	EXT. WALL FRAMING ELEV - L2
S130	CEILING/ROOF FRAMING

MEP SHEETS

Sheet #	Sheet Name
E-101	ELECTRICAL FLOOR PLANS
M-101	MECHANICAL CRAWL PLAN
M-102	MECHANICAL FLOOR PLANS
P-100	PLUMBING LEGEND
P-101	PLUMBING FLOOR PLANS
P-102	PLUMBING ISO VIEWS
X-100	MEP DETAILS AND SCHEDULES
X-101	MEP DETAILS AND SCHEDULES

INSULATION R-VALUES:

PER 2018 IECC TABLE R402.1.3

TABLE R402.1.2 INSULATION AND FENESTRATION REQUIREMENTS BY COMPONENT<sup>a</sup>

CLIMATE ZONE	FENESTRATION <i>U</i> -FACTOR <sup>b</sup>	SKYLIGHT <sup>b</sup> <i>U</i> -FACTOR	GLAZED FENESTRATION SHGC <sup>b, *</sup>	CEILING <i>R</i> -VALUE	WOOD FRAME WALL <i>R</i> -VALUE	MASS WALL <i>R</i> -VALUE <sup>i</sup>	FLOOR <i>R</i> -VALUE	BASEMENT <sup>c</sup> WALL <i>R</i> -VALUE	SLAB <sup>d</sup> <i>R</i> -VALUE & DEPTH	CRAWL SPACE <sup>c</sup> WALL <i>R</i> -VALUE
1	NR	0.75	0.25	30	13	3/4	13	0	0	0
2	0.40	0.65	0.25	38	13	4/6	13	0	0	0
3	0.32	0.55	0.25	38	20 or 13+5 <sup>h</sup>	8/13	19	5/13 <sup>f</sup>	0	5/13
4 except Marine	0.32	0.55	0.40	49	20 or 13+5 <sup>h</sup>	8/13	19	10/13	10, 2 ft	10/13
5 and Marine 4	0.30	0.55	NR	49	20 or 13+5 <sup>h</sup>	13/17	30 <sup>g</sup>	15/19	10, 2 ft	15/19
6	0.30	0.55	NR	49	20+5 <sup>h</sup> or 13+10 <sup>h</sup>	15/20	30 <sup>g</sup>	15/19	10, 4 ft	15/19
7 and 8	0.30	0.55	NR	49	20+5 <sup>h</sup> or 13+10 <sup>h</sup>	19/21	38 <sup>g</sup>	15/19	10, 4 ft	15/19



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ROCK CREEK

Ignacio, CO

REV    DATE    DESCRIPTION

COVER PAGE

A001

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ASSEMBLIES

A005





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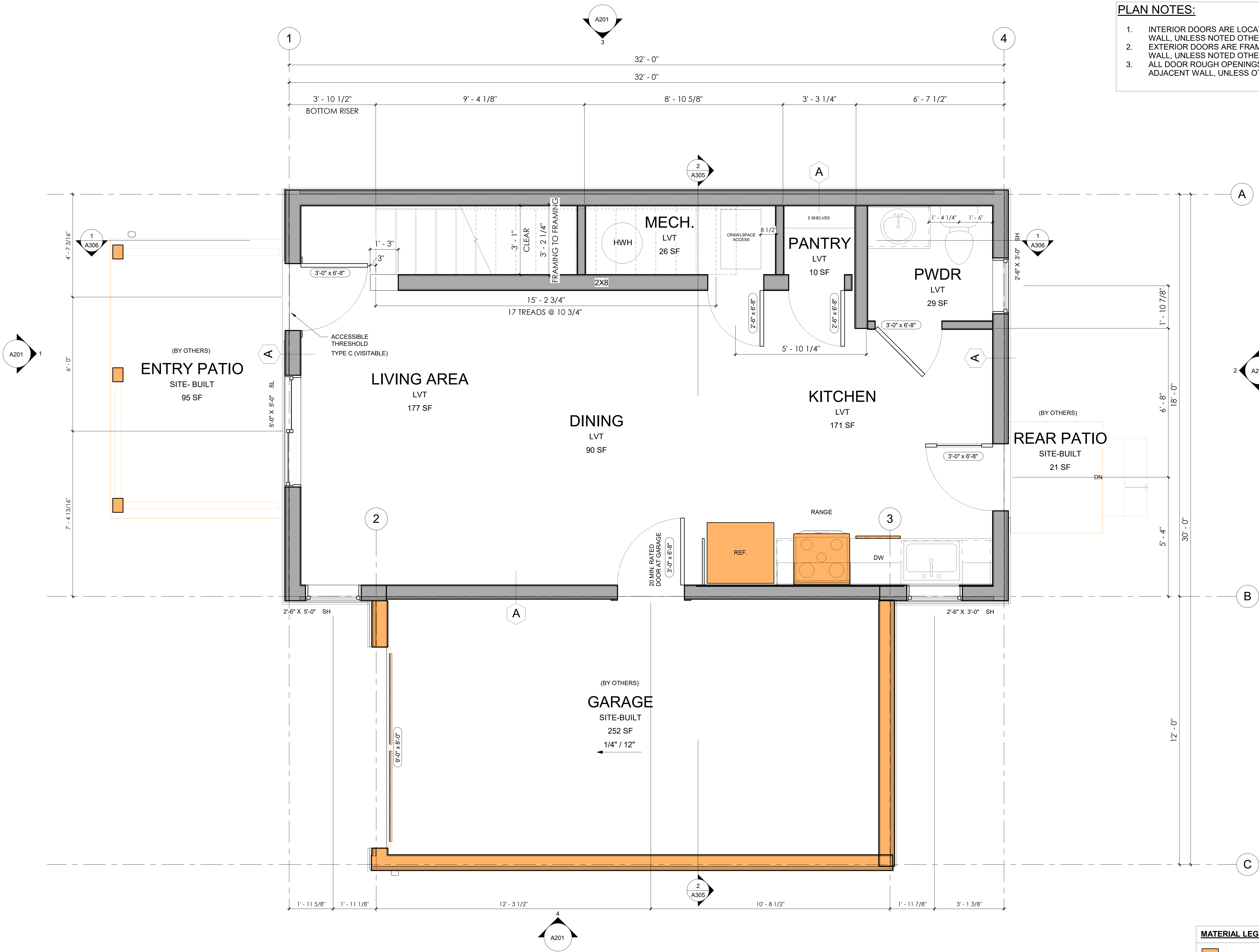
ROCK CREEK  
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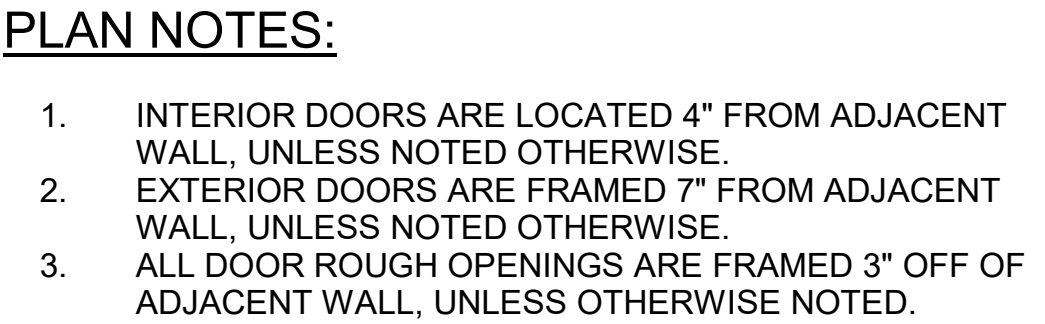
FLOOR PLANS - LEVEL  
1

A100

- PLAN NOTES:
- INTERIOR DOORS ARE LOCATED 4" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  - EXTERIOR DOORS ARE FRAMED 7" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  - ALL DOOR ROUGH OPENINGS ARE FRAMED 3" OFF OF ADJACENT WALL, UNLESS OTHERWISE NOTED.



MATERIAL LEGEND - SITE INSTALLED	
	SITE INSTALLED NOTE
	FACTORY INSTALLED NOTE



1 LEVEL 2 FLOOR PLAN  
1/2" = 1'-0"

**MATERIAL LEGEND - SITE INSTALLED**

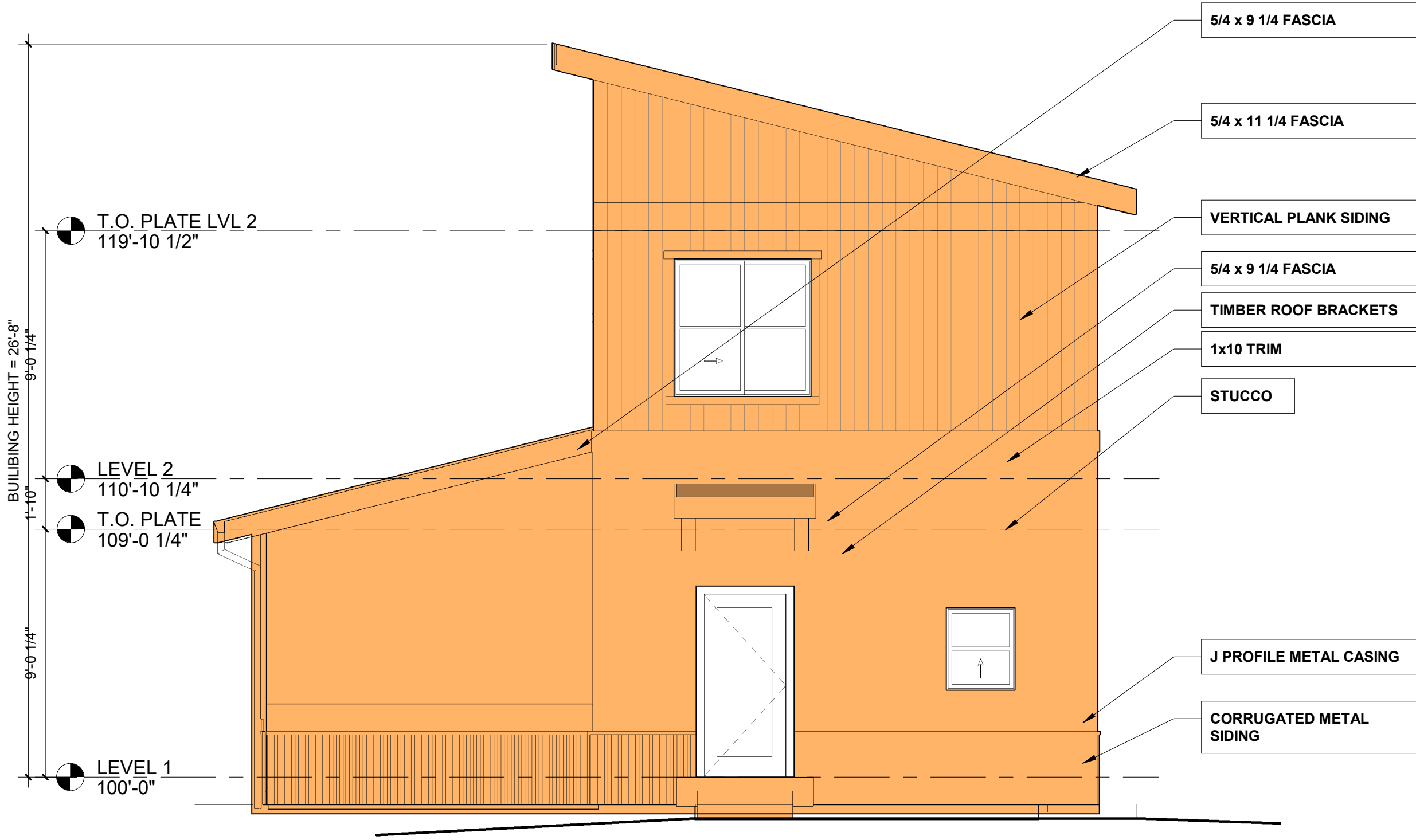


MATERIAL LEGEND - SITE INSTALLED

SITE INSTALLED NOTE

FACTORY INSTALLED NOTE

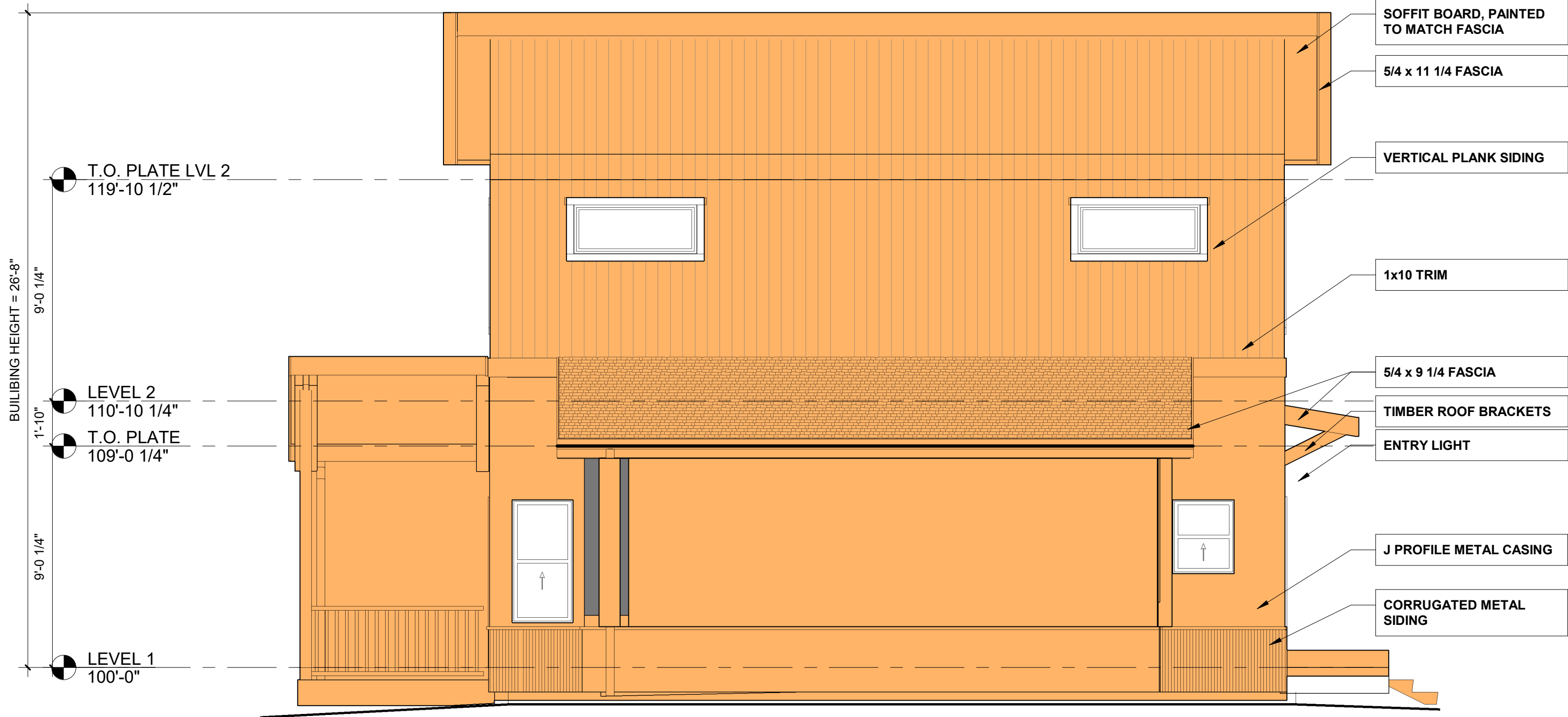
GENERAL NOTES: SITE SIDING  
INFILLS MAY VARY BY PROJECT



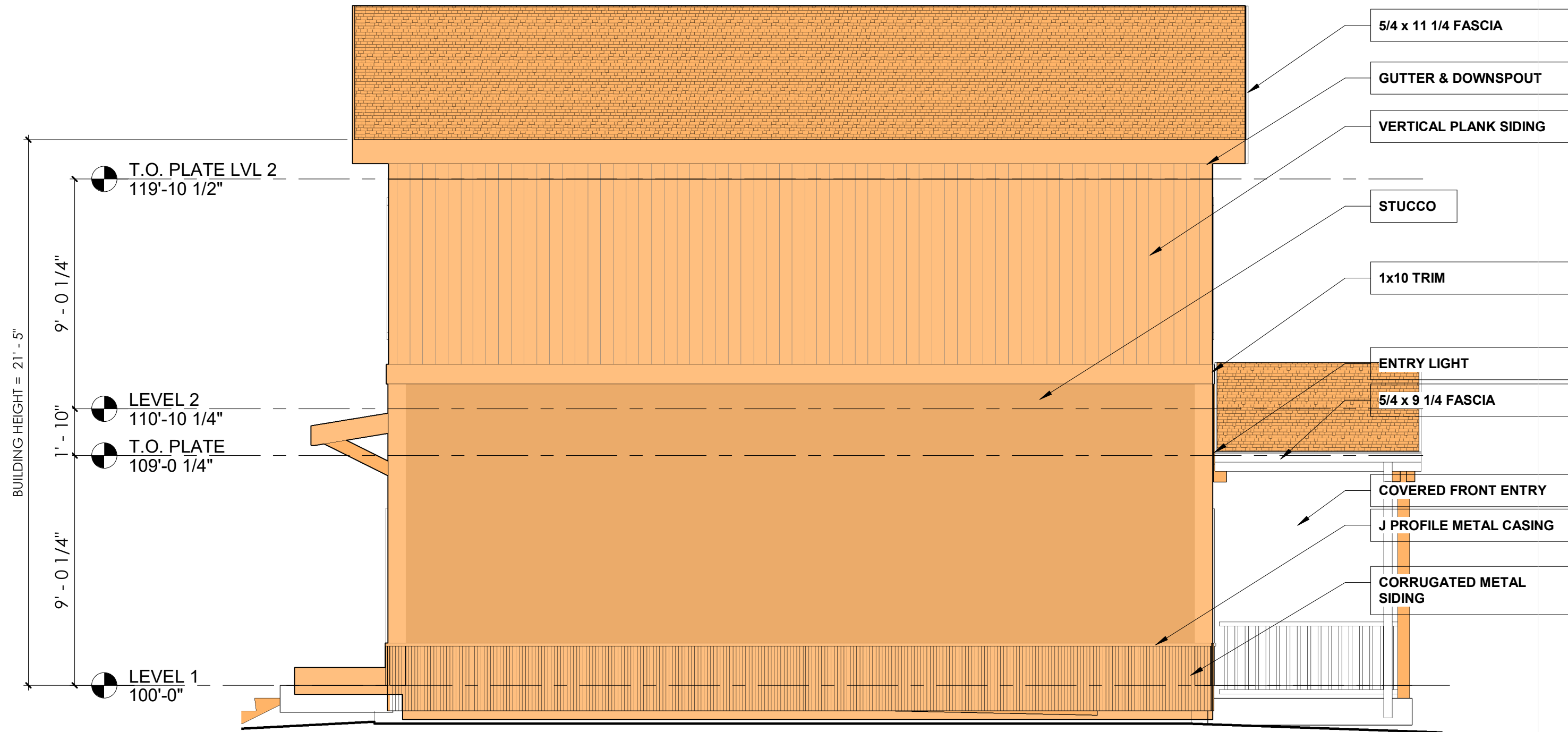
2 REAR - ELEV. - MTN MODERN  
1/4" = 1'-0"



1 FRONT - ELEV. - MTN MODERN  
1/4" = 1'-0"

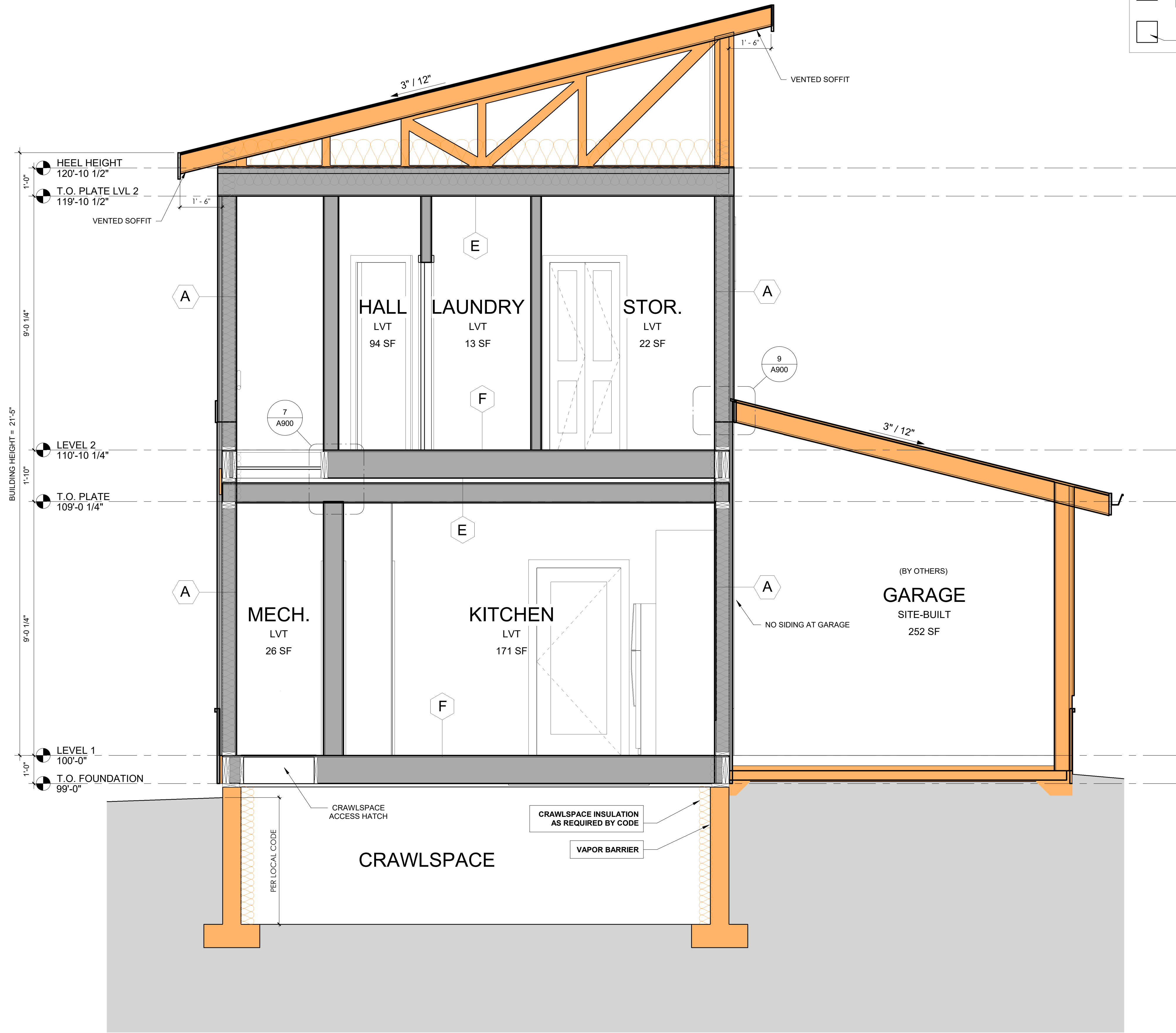


4 RIGHT - ELEV. - MTN MODERN  
1/4" = 1'-0"

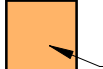



3 LEFT - ELEV. - MTN MODERN  
1/4" = 1'-0"



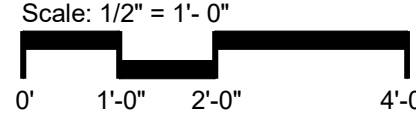



**MATERIAL LEGEND - SITE INSTALLED**

 SITE INSTALLED NOTE

 FACTORY INSTALLED NOTE

**2 BLDG SECTION - CROSS SECTION**  
1/2" = 1'-0"





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REV	DATE	DESCRIPTION

BLDG SECTIONS

**A305**



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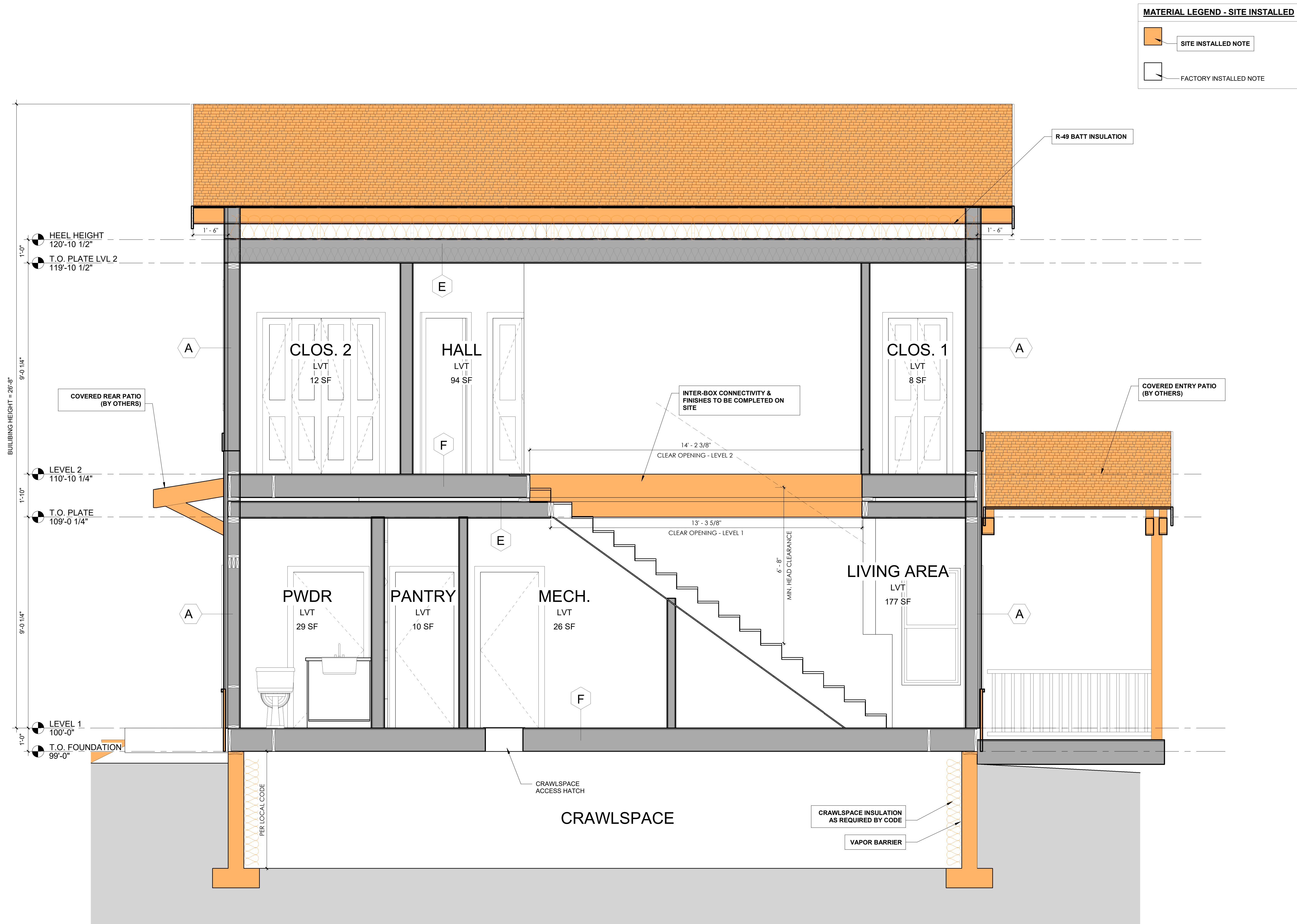
ROCK CREEK

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REV	DATE	DESCRIPTION

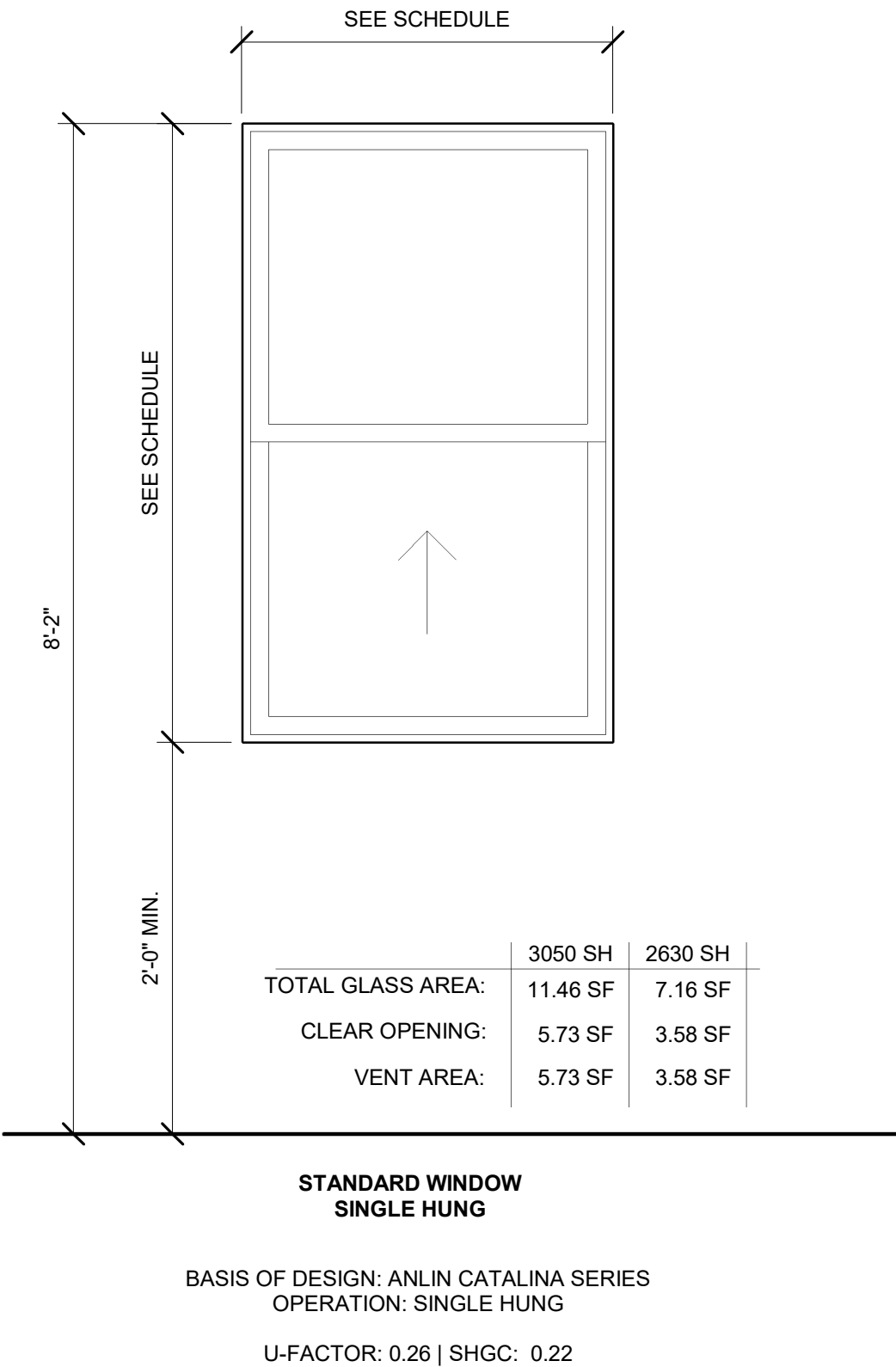
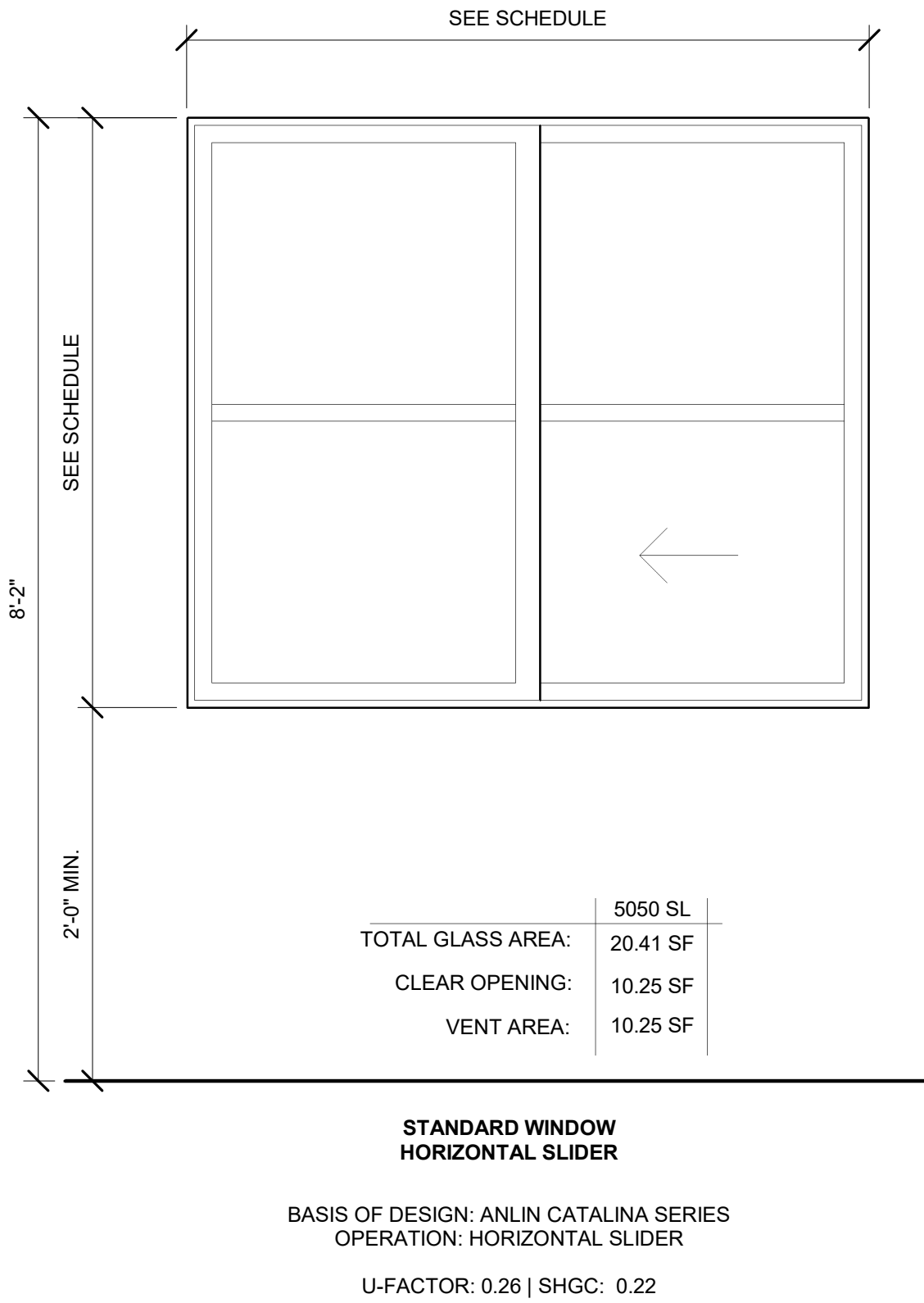
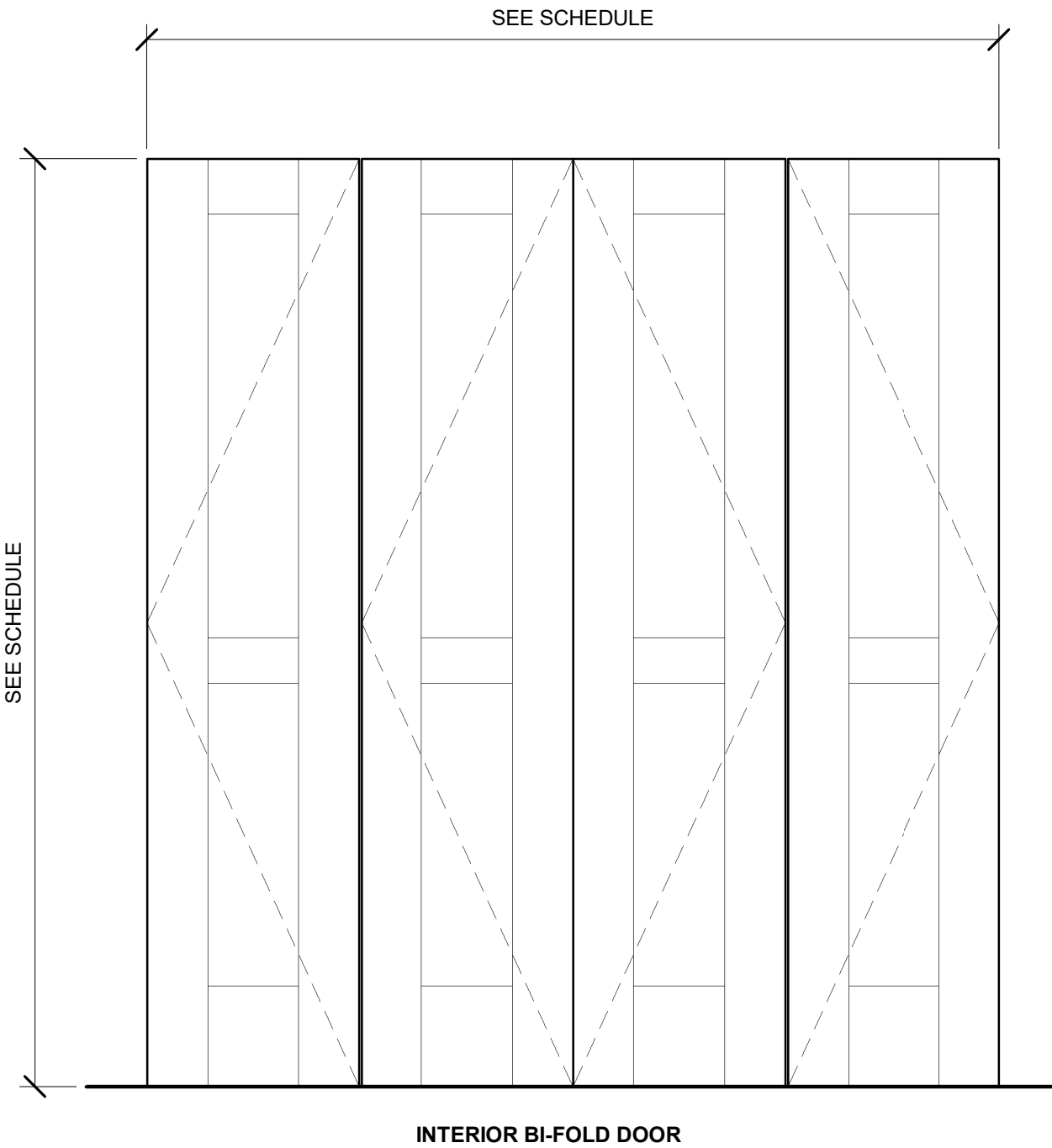
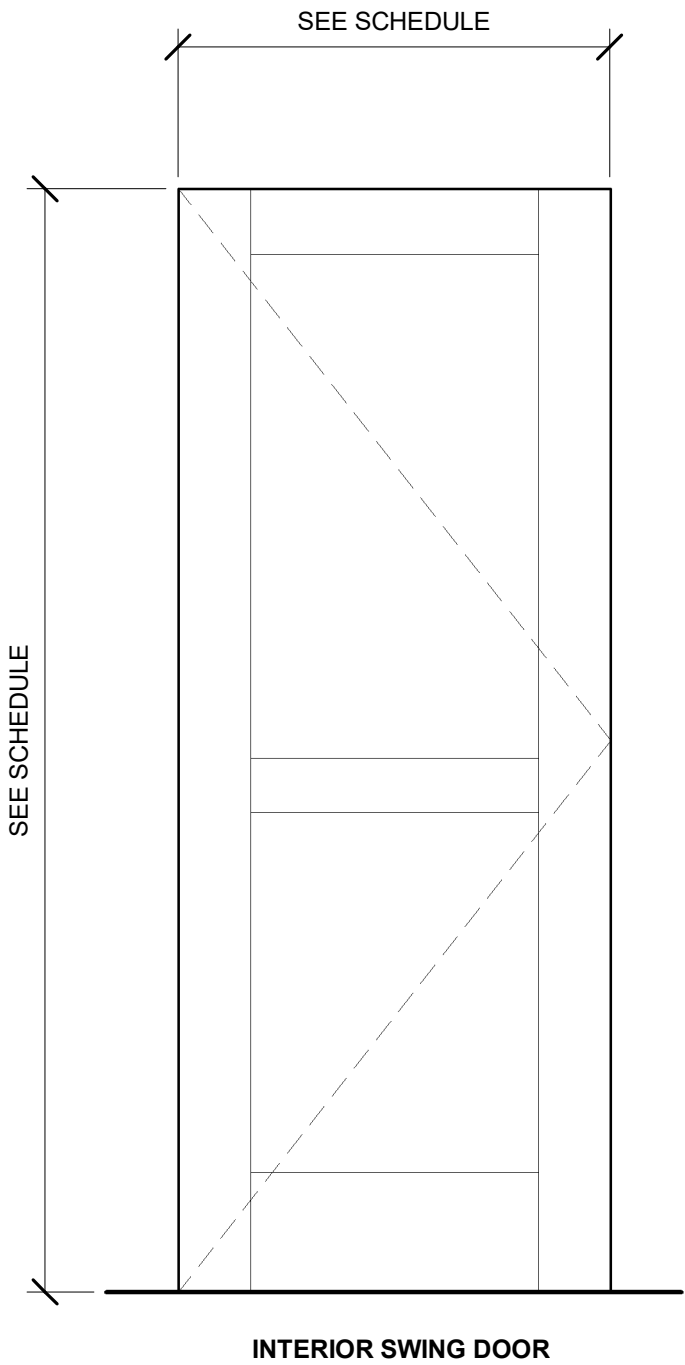
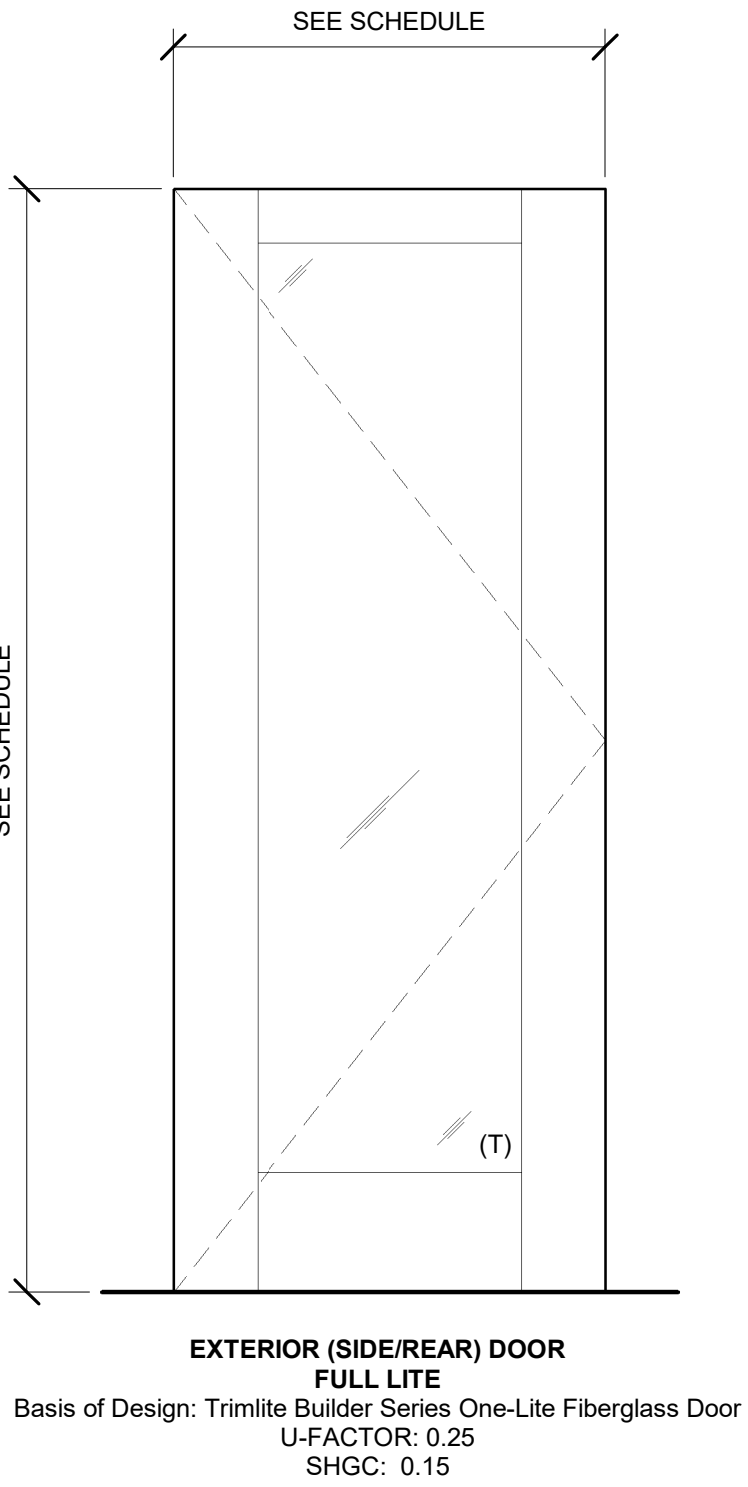
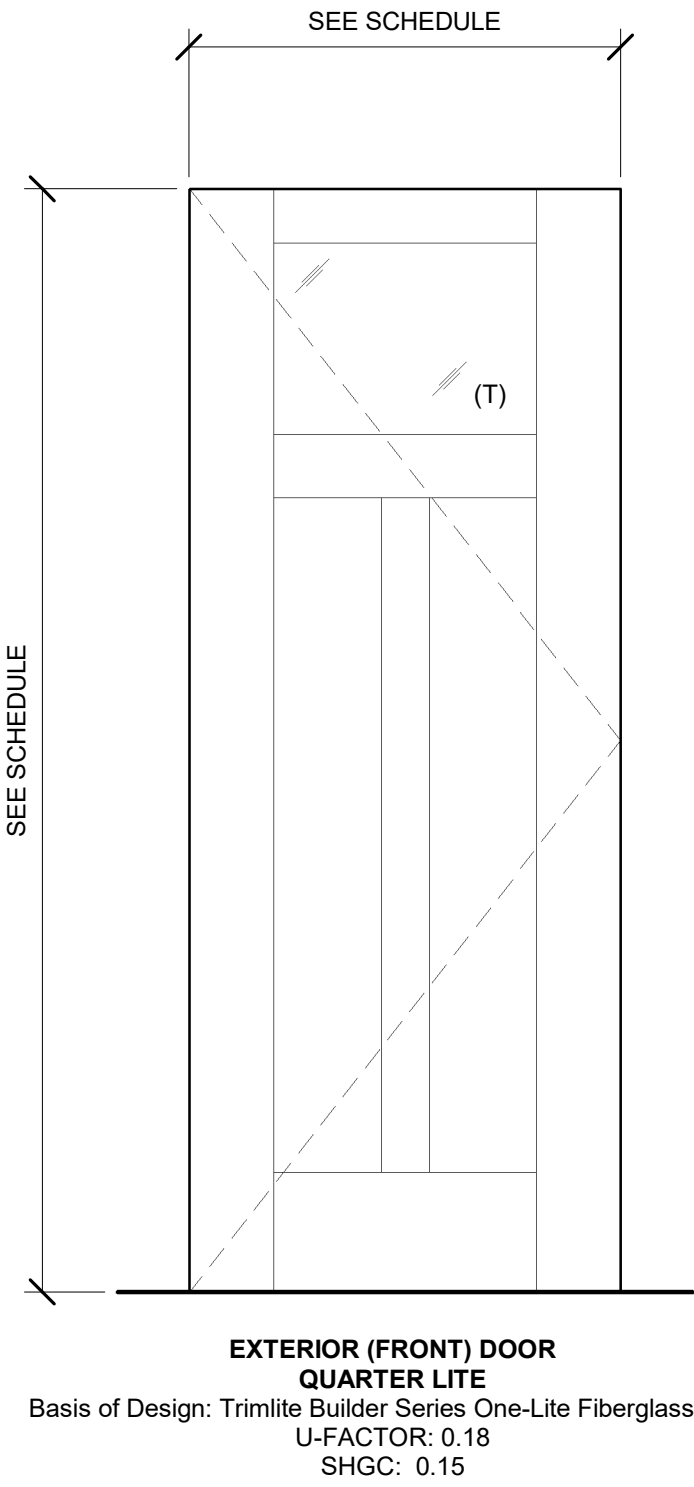
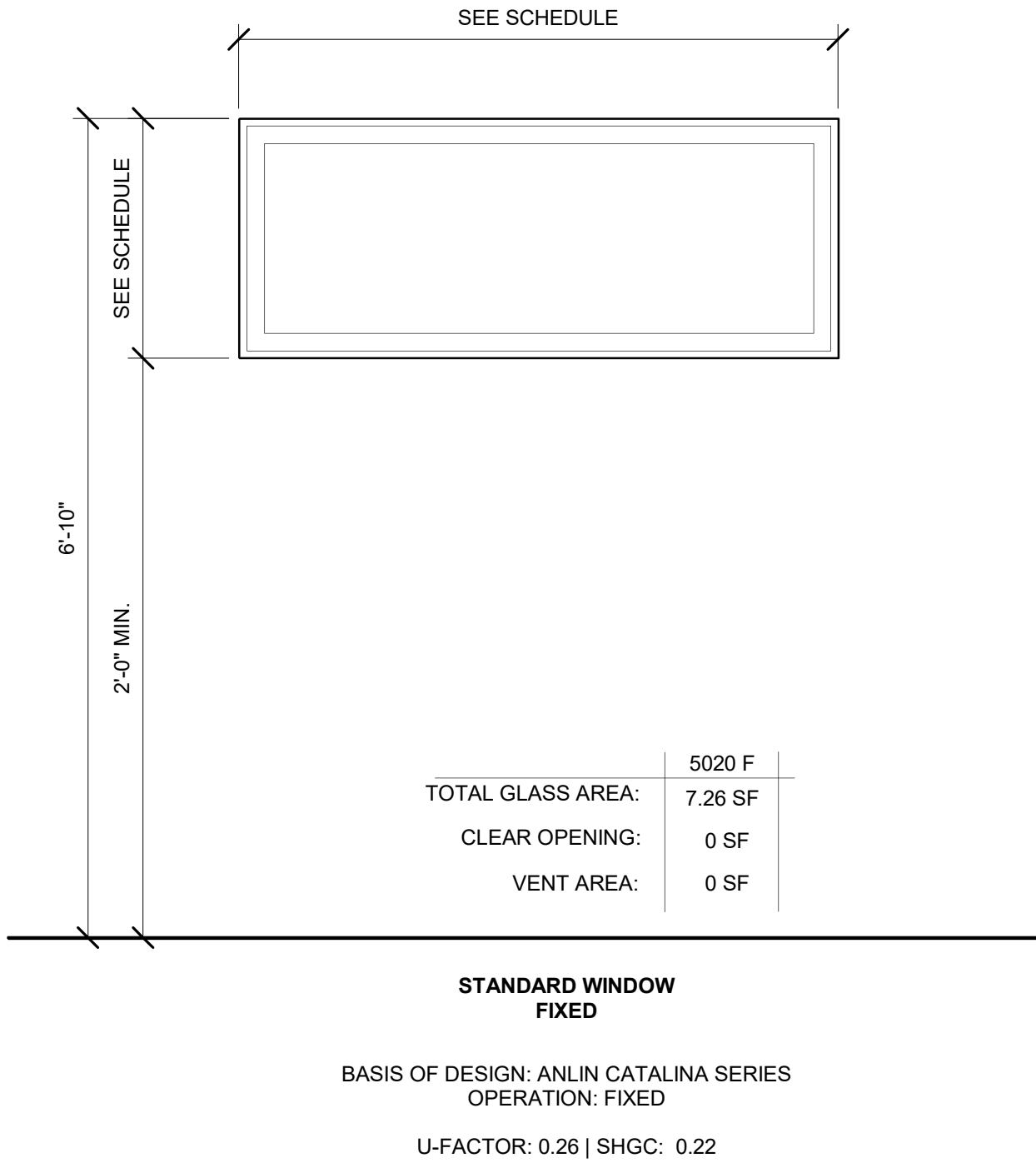
BLDG SECTIONS

A306



Door Schedule				
Width	Height	Type	Comments	Count
2'-6"	6'-8"	4-3080	2 PANEL BIFOLD	3
5'-0"	6'-8"	5-6080	4 PANEL BIFOLD	1
3'-0"	6'-8"	3'-0"x6'-8" - 20 Min Rated	EXT SW 20 MIN. RATED	1
2'-6"	6'-8"	2'-6"x6'-8" LEFT HAND	INT SW	2
2'-6"	6'-8"	2'-6"x6'-8" RIGHT HAND	INT SW	3
3'-0"	6'-8"	3'-0"x6'-8" RIGHT HAND	INT SW	1
3'-0"	6'-8"	1.1-3680 LEFT HAND	FRONT DOOR (QUARTER LITE)	1
9'-0"	8'-0"	8' x 6'-6"	SITE-BUILT BY OTHERS	1
3'-0"	6'-8"	36" x 84"	REAR DOOR (FULL LITE)	1

Window Schedule			
Width	Height	Family and Type	Count
2'-6"	3'-0"	FW - Window Single Hung2: 2'6" x 3'0"	2
2'-6"	5'-0"	FW - Window Single Hung2: 2'6" x 5'0"	1
5'-0"	2'-0"	Fixed: 5'-0"x2'-0"	2
5'-0"	5'-0"	FW - Window Slider: E-6060	3



WINDOW/DOOR LEGEND  
3/4" = 1'-0"



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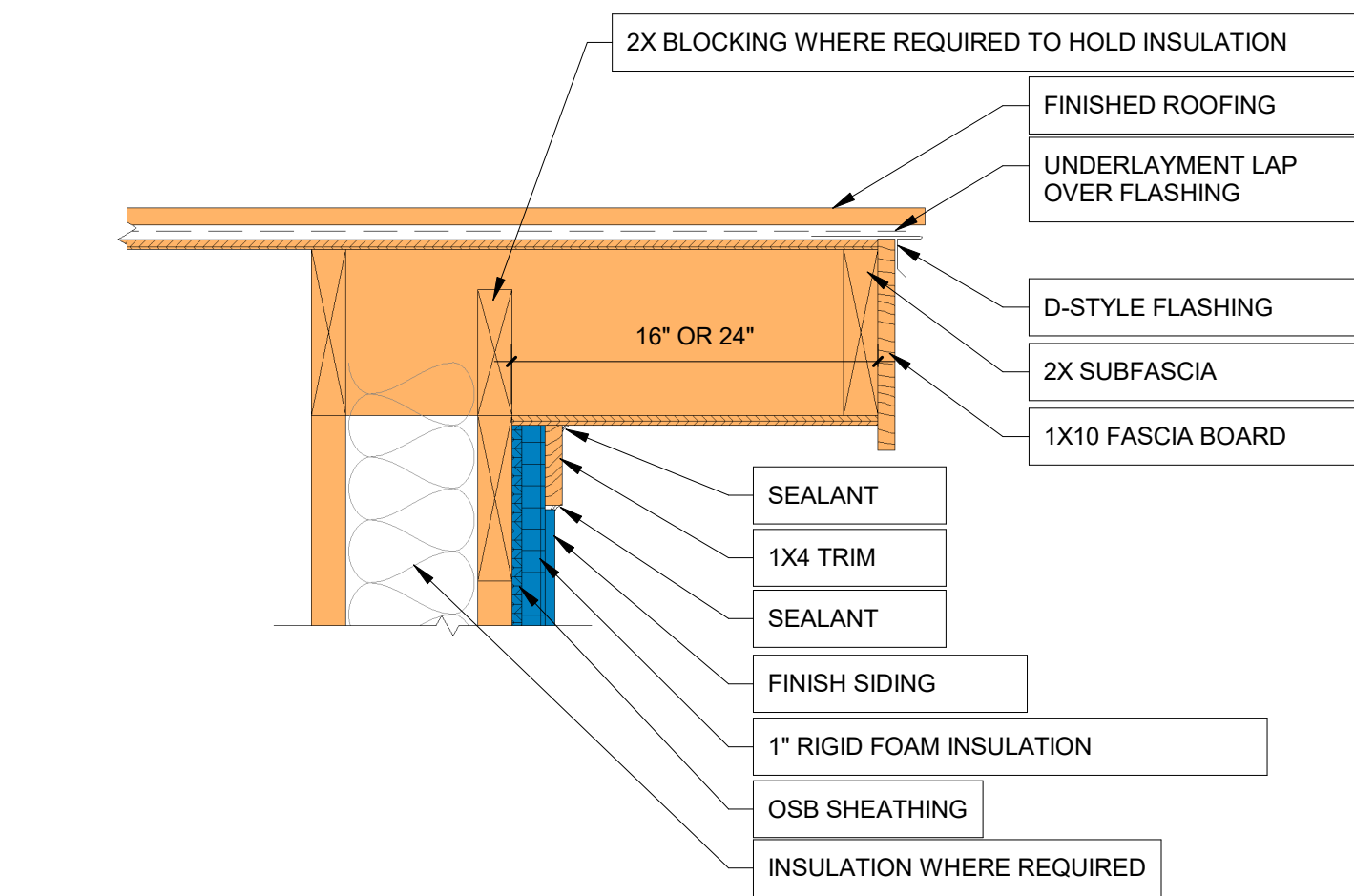
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REV    DATE    DESCRIPTION

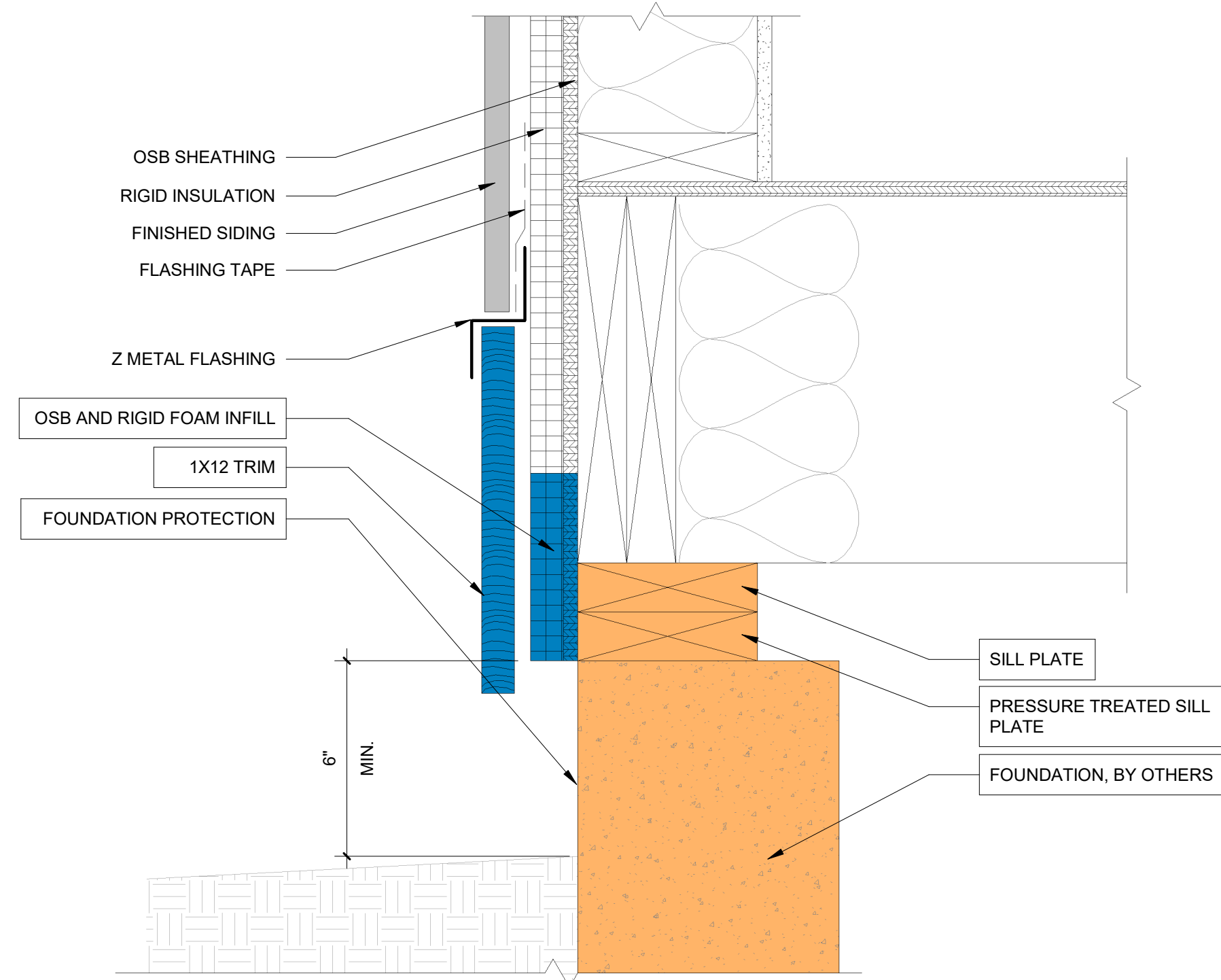
WINDOW/DOOR SCHEDULES

A400



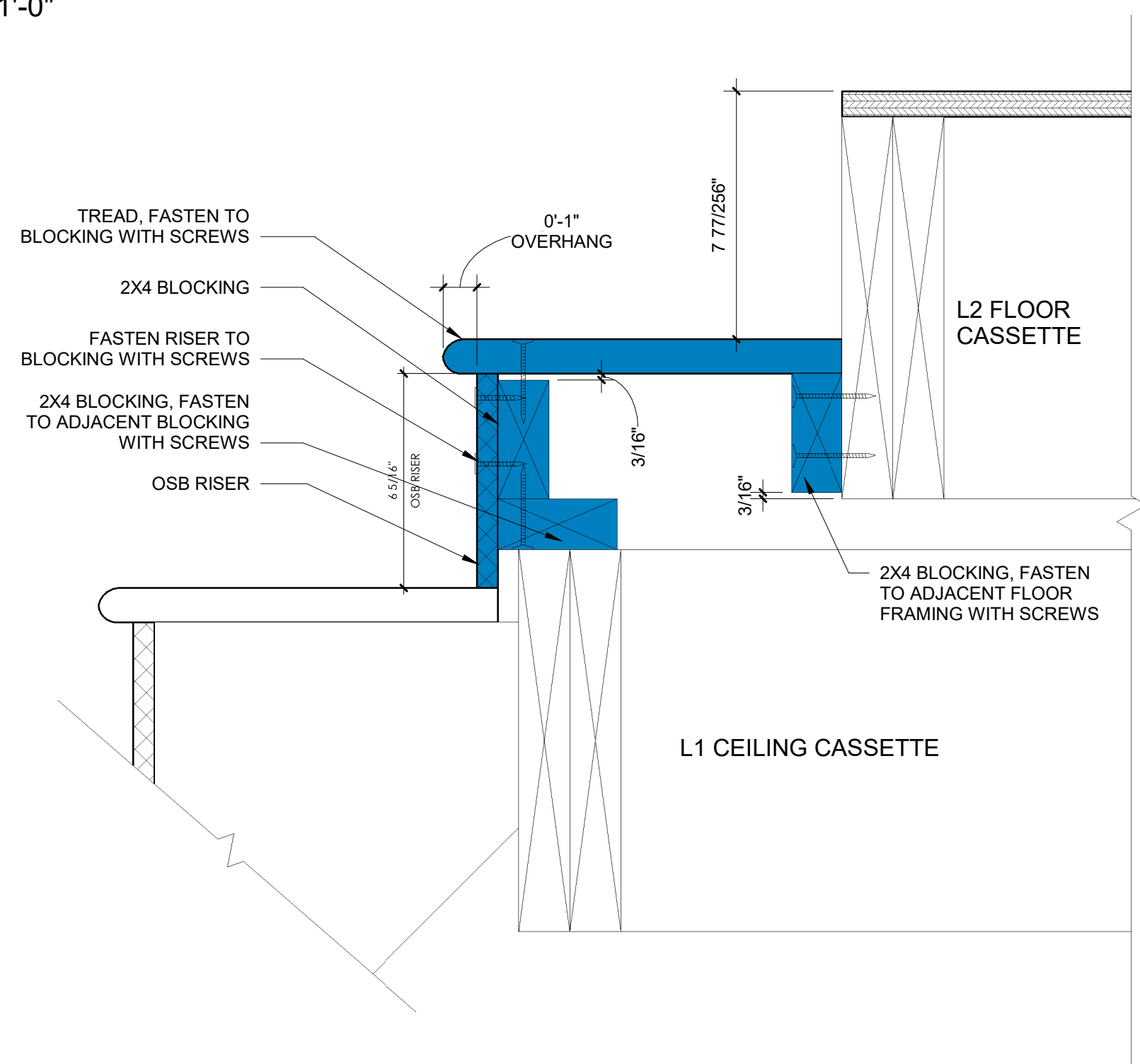


8 TYPICAL RAKE  
1 1/2" = 1'-0"



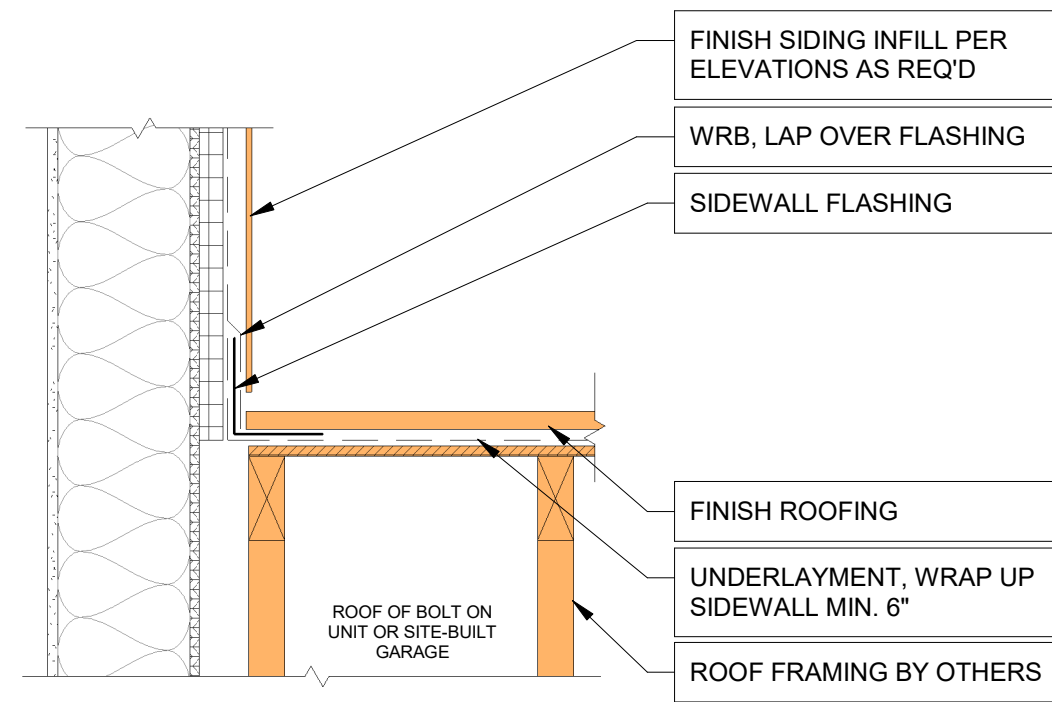
6 TRIM @ L1 FLOOR  
3" = 1'-0"

SECTION VIEW

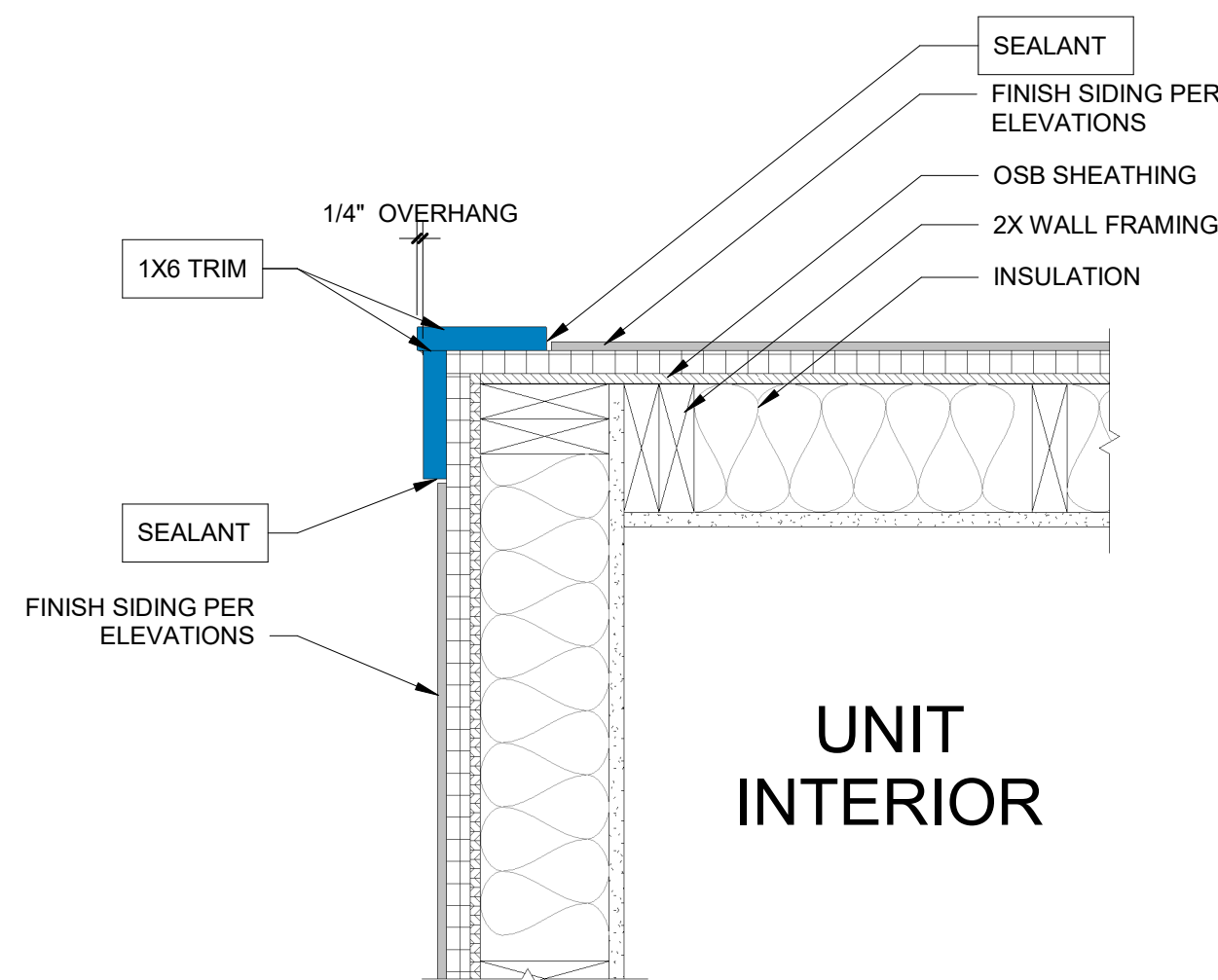


5 TOP STAIR TREAD INFILL ATTACHMENT  
3" = 1'-0"

SECTION VIEW

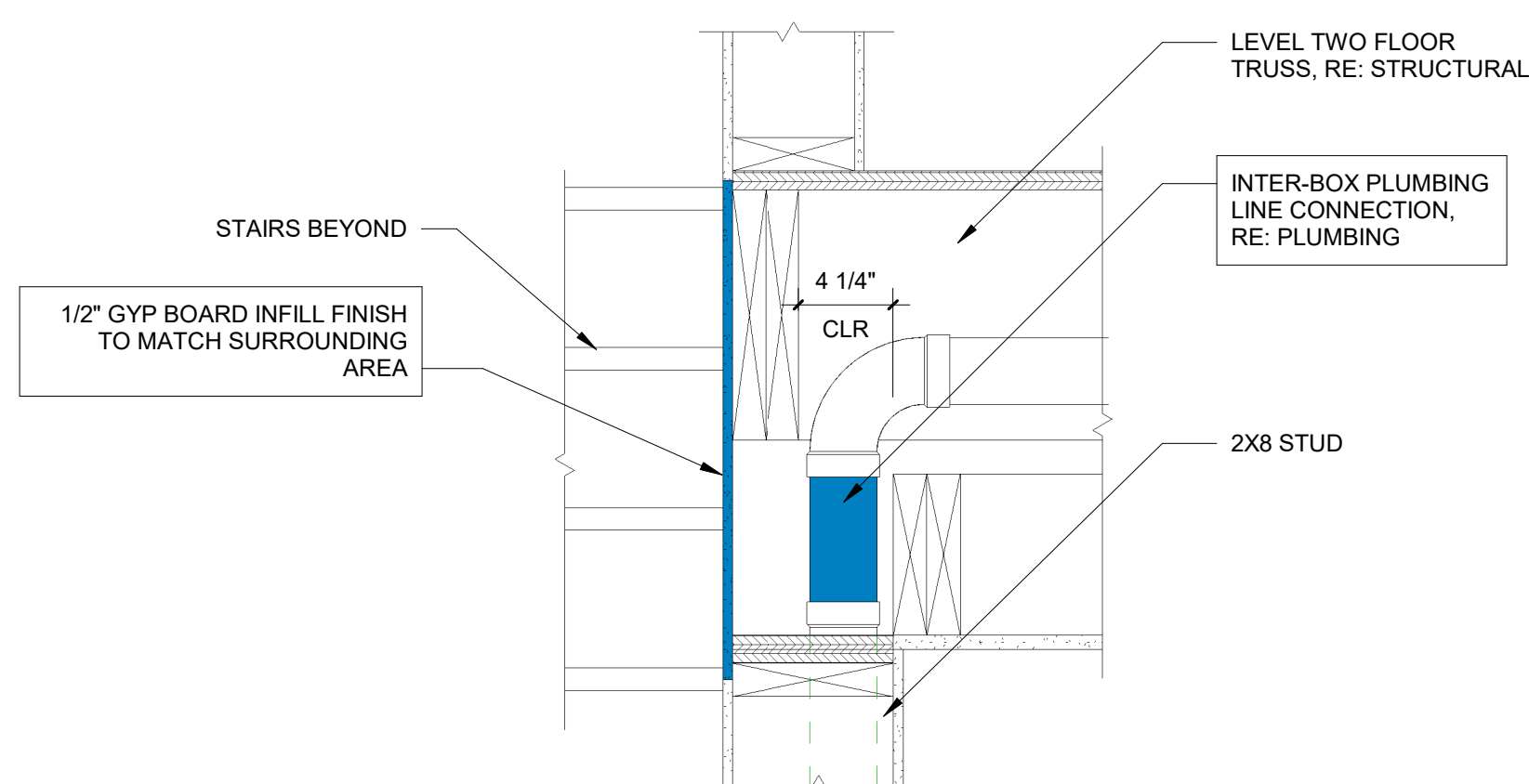


9 SIDEWALL FLASHING  
1 1/2" = 1'-0"



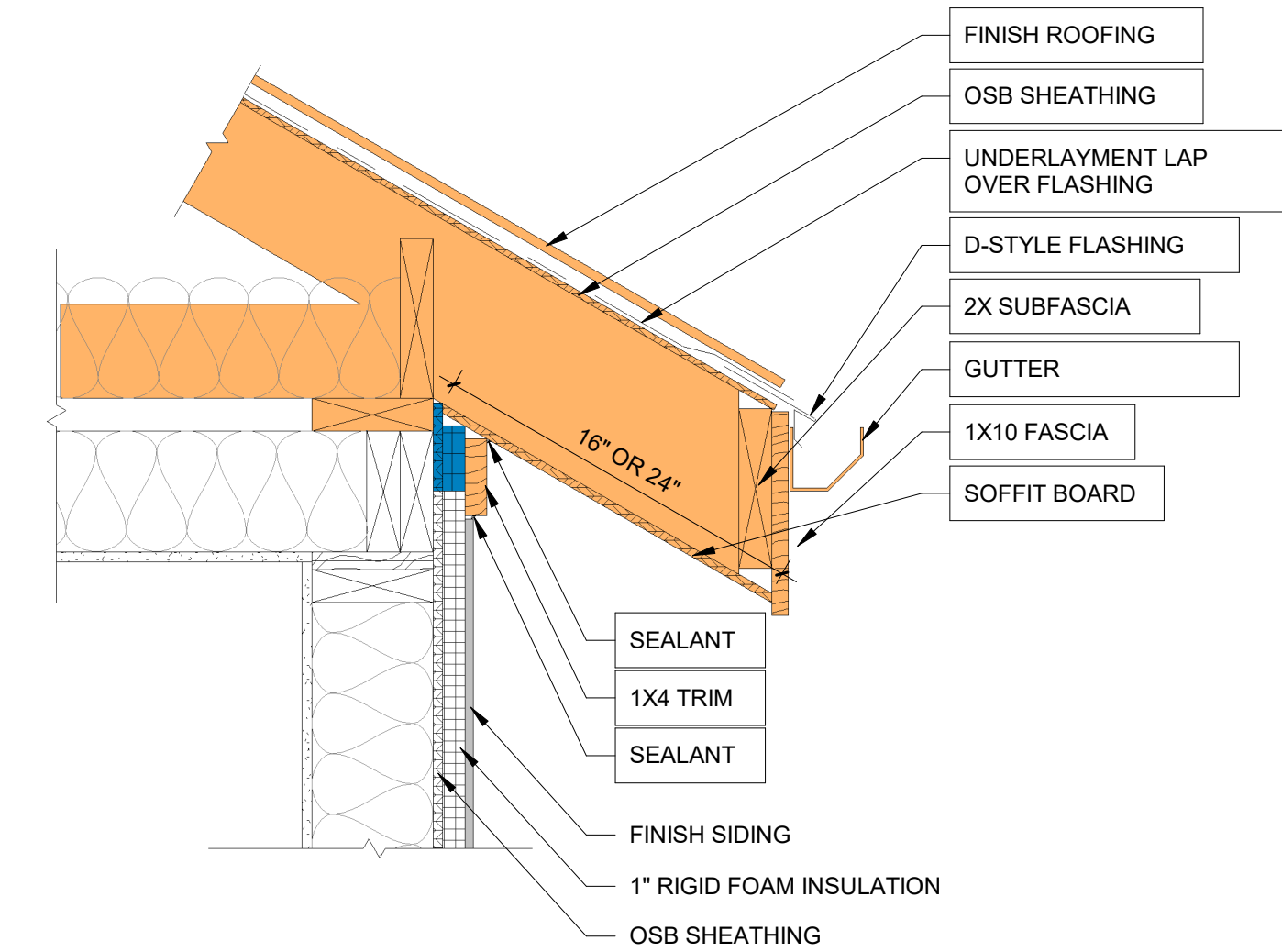
4 TYP. EXTERIOR CORNER TRIM  
1 1/2" = 1'-0"

PLAN VIEW

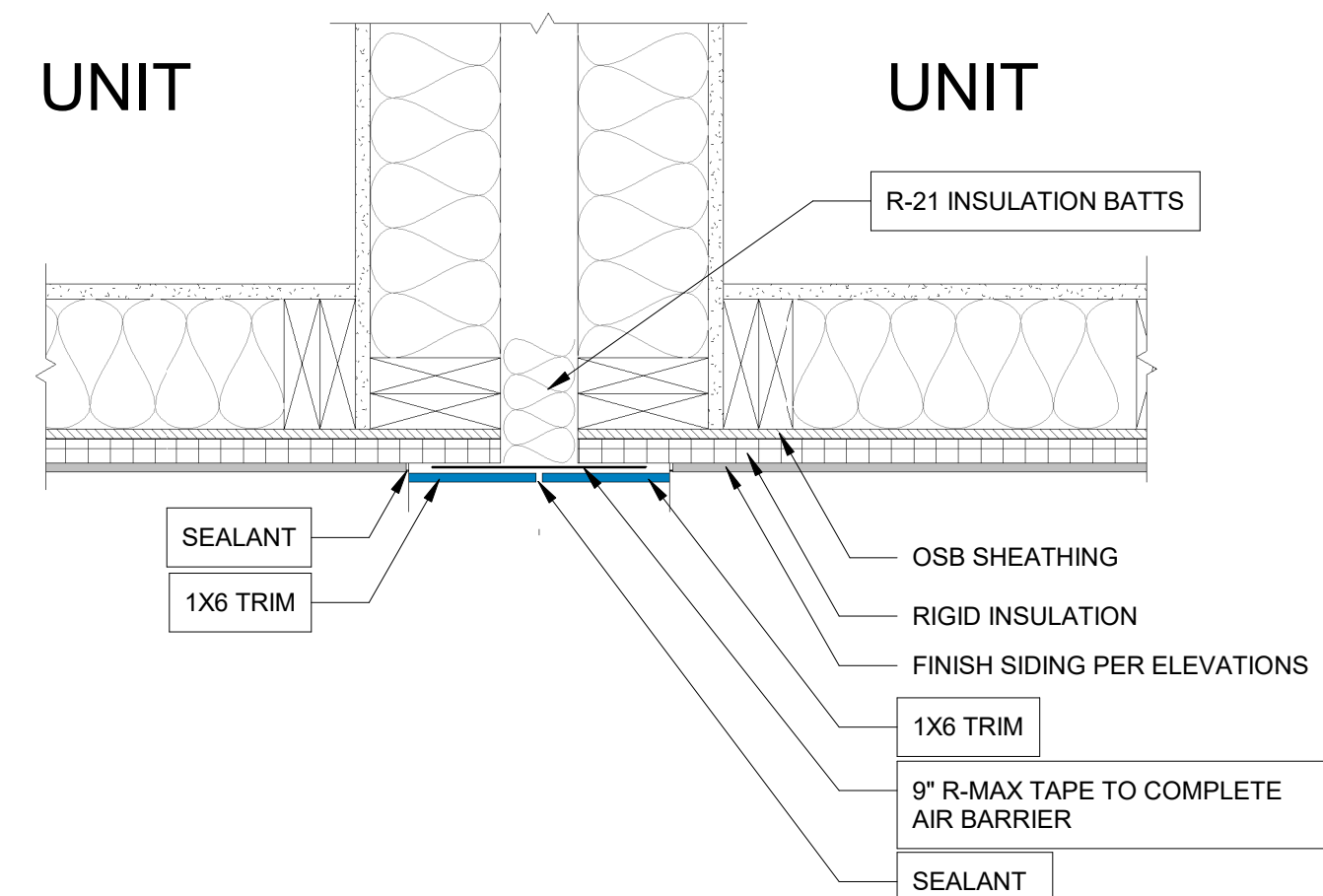


7 MEP CONNECTIVITY @ STAIR WALL  
1 1/2" = 1'-0"

SECTION VIEW

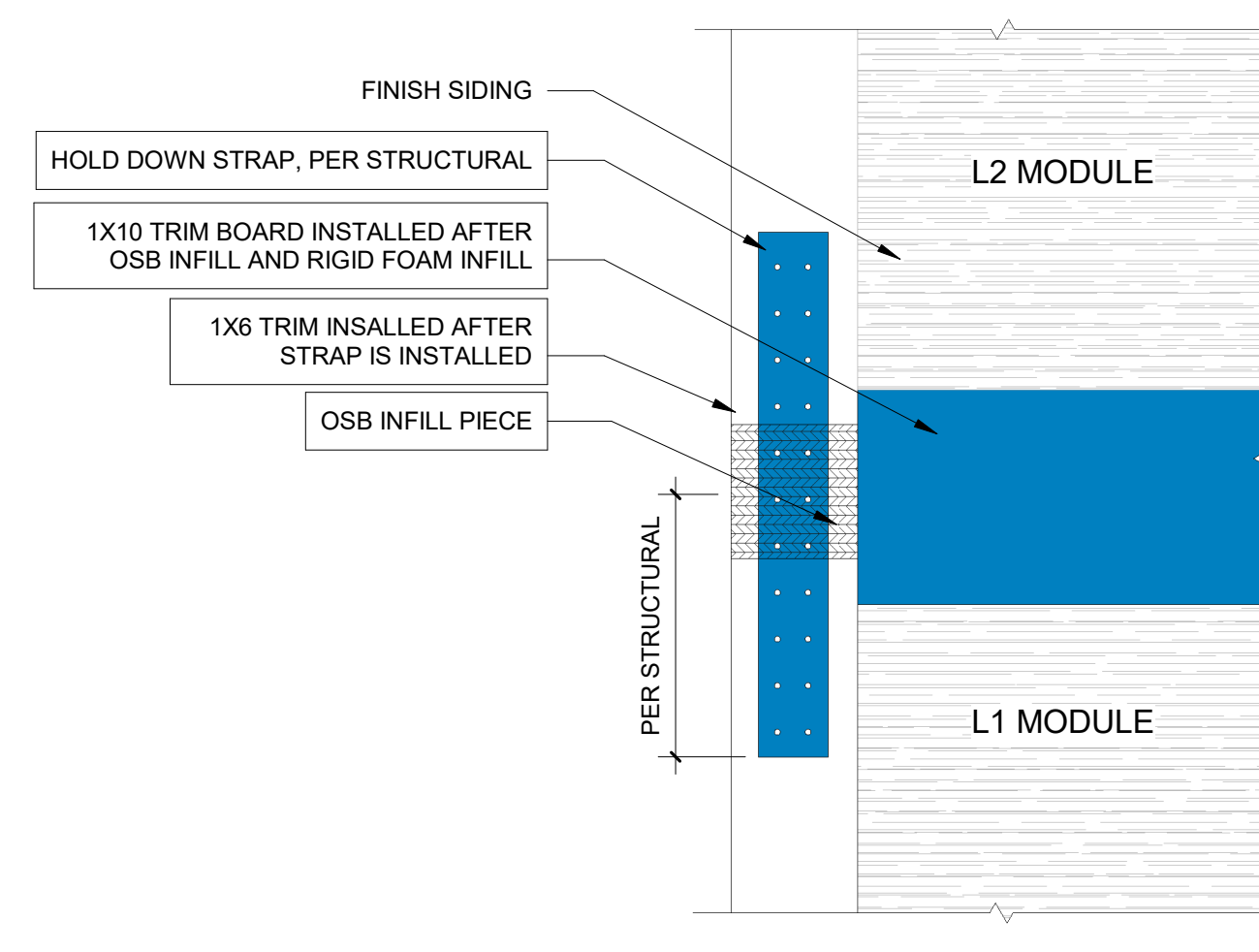


3 TYPICAL EAVE  
1 1/2" = 1'-0"



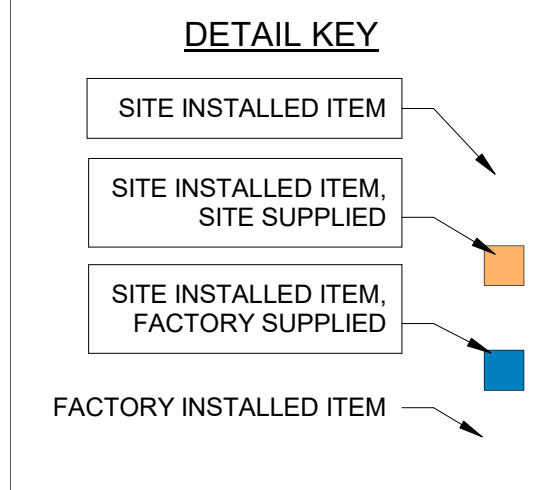
2 MATELINE TYPICAL TRIM  
1 1/2" = 1'-0"

PLAN VIEW



1 L1 TO L2 HOLD DOWN CONNECTION  
1 1/2" = 1'-0"

ELEVATION VIEW



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ANTERO-2024-03\_IG

ROCK CREEK

Ignacio, CO

ISSUE DATE: 04/05/2023

REV	DATE	DESCRIPTION

STITCH DETAILS

A900



APPLICABLE COLORADO CODES

2018 INTERNATIONAL BUILDING CODE  
2018 INTERNATIONAL RESIDENTIAL CODE  
2018 INTERNATIONAL MECHANICAL CODE  
2018 INTERNATIONAL PLUMBING CODE  
2018 INTERNATIONAL FUEL GAS CODE  
2018 INTERNATIONAL ENERGY CONSERVATIVE CODE  
2020 NATIONAL ELECTRIC CODE  
8 CCR 1302-14 ADMINISTRATIVE RULES

DESIGN CRITERIA

SITE LOCATION:

LA PLATA COUNTY, CO    ELEVATION: 6500 FT    LATITUDE: 37.70 N

CLIMATE ZONE: 5B

1. OCCUPANCY CLASS

2. TYPE OF CONSTRUCTION

3. GROUND SNOW LOAD

4. ROOF SNOW LOAD

5. WIND SPEED (Vult)

6. WIND SPEED (Vasd)

7. SPECIAL WIND ZONE

8. SEISMIC CATEGORY

9. WEATHERING

10. FROST LINE DEPTH

11. TERMITE

12. WINTER DESIGN TEMP

13. SUMMER DESIGN TEMP

14. FLOOD HAZARDS
- R-3

V-B

57.0 PSF

40.0 PSF

115 MPH (EXPOSURE C)

90

NO

B

SEVERE

32"

YES

4° F

86° F

DETERMINED BY LOCAL AUTHORITY HAVING JURISDICTION AND PROJECT LOCATION

**NOTE:**  
THIS STRUCTURE MUST NOT BE SITED IN A LOCATION THAT EXCEEDS THE LISTED DESIGN CRITERIA. ITEMS INSTALLED ON SITE ARE NOT INSPECTED BY, OR ARE THE RESPONSIBILITY OF, THE MANUFACTURER. THIS INCLUDES, BUT IS NOT LIMITED TO, INTERIOR AND EXTERIOR LIGHT BULBS, WHOLE HOUSE VENTILATION SYSTEMS, BLOWER DOOR TESTING, COMMUNICATION TERMINAL, PLUMBING CONNECTIONS TO MAIN WASTE DRAIN, STAIR RAILINGS, AND APPLIANCES.

AN AUTOMATIC SPRINKLER SYSTEM SHALL BE INSTALLED IN ONE AND TWO FAMILY DWELLINGS AND TOWNHOUSES AS REQUIRED BY THE LOCAL JURISDICTION WHERE THE HOME WILL BE SET.

NO SITE PROVIDED BY MANUFACTURER. MINIMUM ALLOWABLE SETBACK DISTANCES TO PROPERTY LINES OR ADJACENT BUILDINGS ON THE SAME LOT SHALL BE COORDINATED BY ARCHITECT OF RECORD, OR CIVIL ENGINEER.

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4. PROJECTS DESIGNED TO NEWER CODES THAN THE 2018 IRC/IBC SHALL COMPLY WITH BOTH 2018 AND NEWER CODE, ADHERING TO THE STRICTER OF THE TWO WHERE APPLICABLE.

IGNACIO - ROCK CREEK

SHAVANO MASTER UNIT SET



ARCH SHEET LIST	
Sheet Number	Sheet Name
A002	COVER PAGE
A005	ASSEMBLIES
A100	FLOOR PLANS - LEVEL 1
A101	FLOOR PLAN - LEVEL 2
A400	WINDOW/DOOR SCHEDULES
A900	STITCH DETAILS
ARCH PLAN L1	DOORS, WINDOWS, CABINETS, ETC.

STRUCTURAL SHEET LIST	
Sheet Number	Sheet Name
S100	FLOOR FRAMING - L1
S130	CEILING FRAMING - L1
S010	FOUNDATION PLAN
S120	EXT. WALL FRAMING ELEV - L1
S125	EXT. WALL FRAMING ELEV - L2
S000	GENERAL NOTES

INSULATION R-VALUES:

PER 2018 IECC TABLE C402.1.3

TABLE R402.1.2 INSULATION AND FENESTRATION REQUIREMENTS BY COMPONENT<sup>a</sup>

CLIMATE ZONE	FENESTRATION U-FACTOR <sup>a</sup>	SKYLIGHT <sup>b</sup> U-FACTOR	GLAZED FENESTRATION SHGC <sup>b,*</sup>	CEILING R-VALUE	WOOD FRAME WALL R-VALUE	MASS WALL R-VALUE <sup>f</sup>	FLOOR R-VALUE	BASEMENT <sup>c</sup> WALL R-VALUE	SLAB <sup>d</sup> R-VALUE & DEPTH	CRAWL SPACE <sup>e</sup> WALL R-VALUE
1	NR	0.75	0.25	30	13	3/4	13	0	0	0
2	0.40	0.65	0.25	38	13	4/6	13	0	0	0
3	0.32	0.55	0.25	38	20 or 13+5 <sup>b</sup>	8/13	19	5/13 <sup>f</sup>	0	5/13
4 except Marine	0.32	0.55	0.40	49	20 or 13+5 <sup>b</sup>	8/13	19	10/13	10, 2 ft	10/13
5 and Marine 4	0.30	0.55	NR	49	20 or 13+5 <sup>b</sup>	13/17	30 <sup>g</sup>	15/19	10, 2 ft	15/19
6	0.30	0.55	NR	49	20+5 <sup>b</sup> or 13+10 <sup>b</sup>	15/20	30 <sup>g</sup>	15/19	10, 4 ft	15/19
7 and 8	0.30	0.55	NR	49	20+5 <sup>b</sup> or 13+10 <sup>b</sup>	19/21	38 <sup>g</sup>	15/19	10, 4 ft	15/19

MEP SHEET LIST	
Sheet Number	Sheet Name
E-200	ELECTRICAL FLOOR PLANS
M-200	MECHANICAL CRAWL PLAN
M-201	MECHANICAL FLOOR PLANS
P-200	PLUMBING LEGEND
P-201	PLUMBING FLOOR PLANS
P-202	PLUMBING ISO VIEWS
X-200	MEP DETAILS AND SCHEDULES
X-201	MEP DETAILS AND SCHEDULES

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SHAVANO 16

2024-03IG

ROCK CREEK

LA PLATA COUNTY, CO

DESCRIPTION

REV    DATE

COVER PAGE

A002



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LA PLATA COUNTY, CO

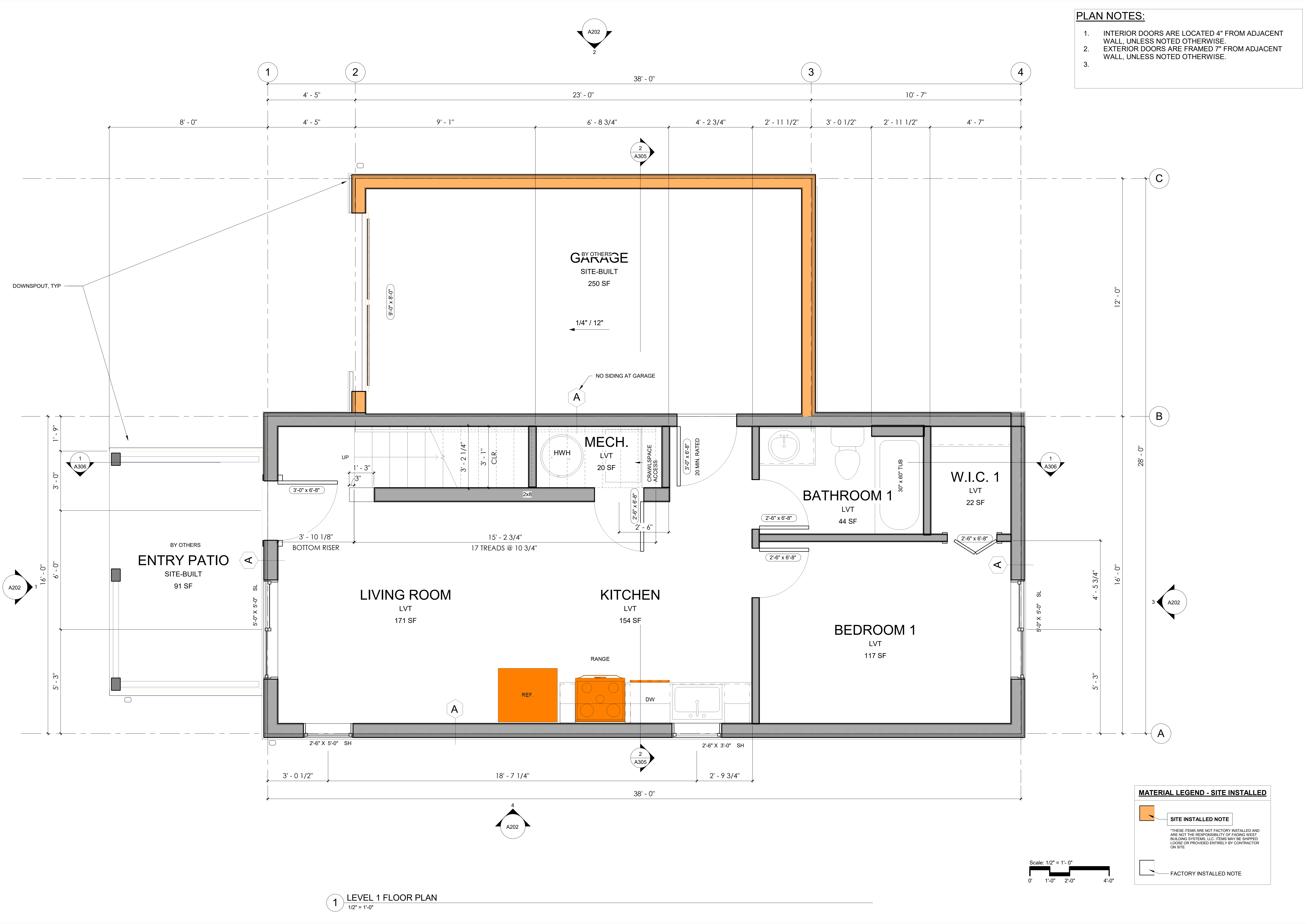
REV	DATE	DESCRIPTION

ASSEMBLIES

A005

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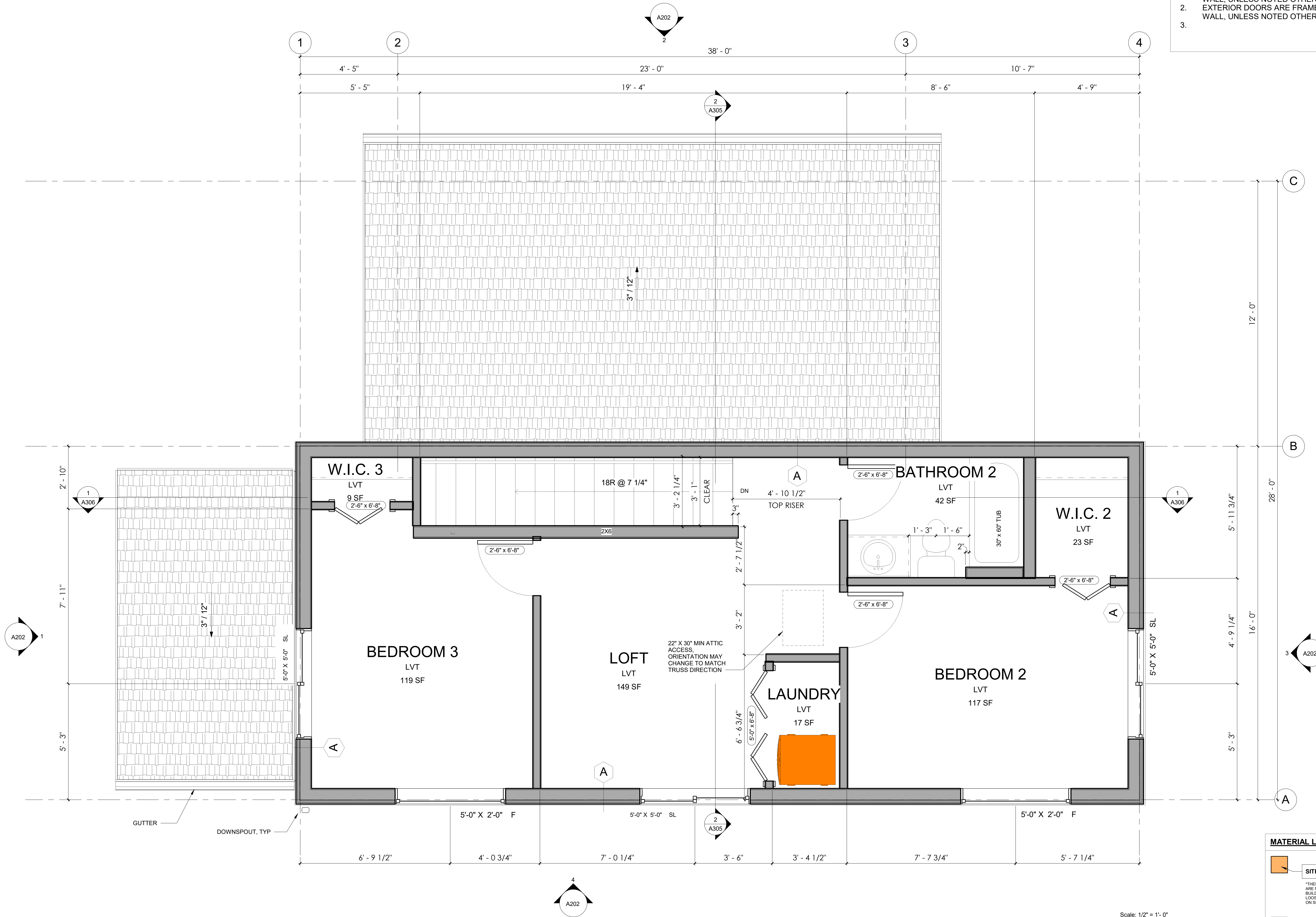
DESCRIPTION

DATE

REV

FLOOR PLANS - LEVEL 1

A100



- PLAN NOTES:**
- INTERIOR DOORS ARE LOCATED 4" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  - EXTERIOR DOORS ARE FRAMED 7" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  -



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SHAVANO 16

2024-03IG

ROCK CREEK

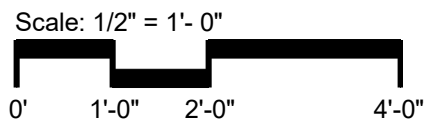
LA PLATA COUNTY, CO

REV	DATE	DESCRIPTION

FLOOR PLAN - LEVEL 2

A101

1 LEVEL 2 FLOOR PLAN  
1/2" = 1'-0"



**MATERIAL LEGEND - SITE INSTALLED**

- SITE INSTALLED NOTE**
- \*THESE ITEMS ARE NOT FACTORY INSTALLED AND ARE NOT THE RESPONSIBILITY OF FADING WEST BUILDING SYSTEMS, LLC. ITEMS MAY BE SHIPPED LOOSE OR PROVIDED ENTIRELY BY CONTRACTOR ON SITE.
- FACTORY INSTALLED NOTE**





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# SHAVANO 16

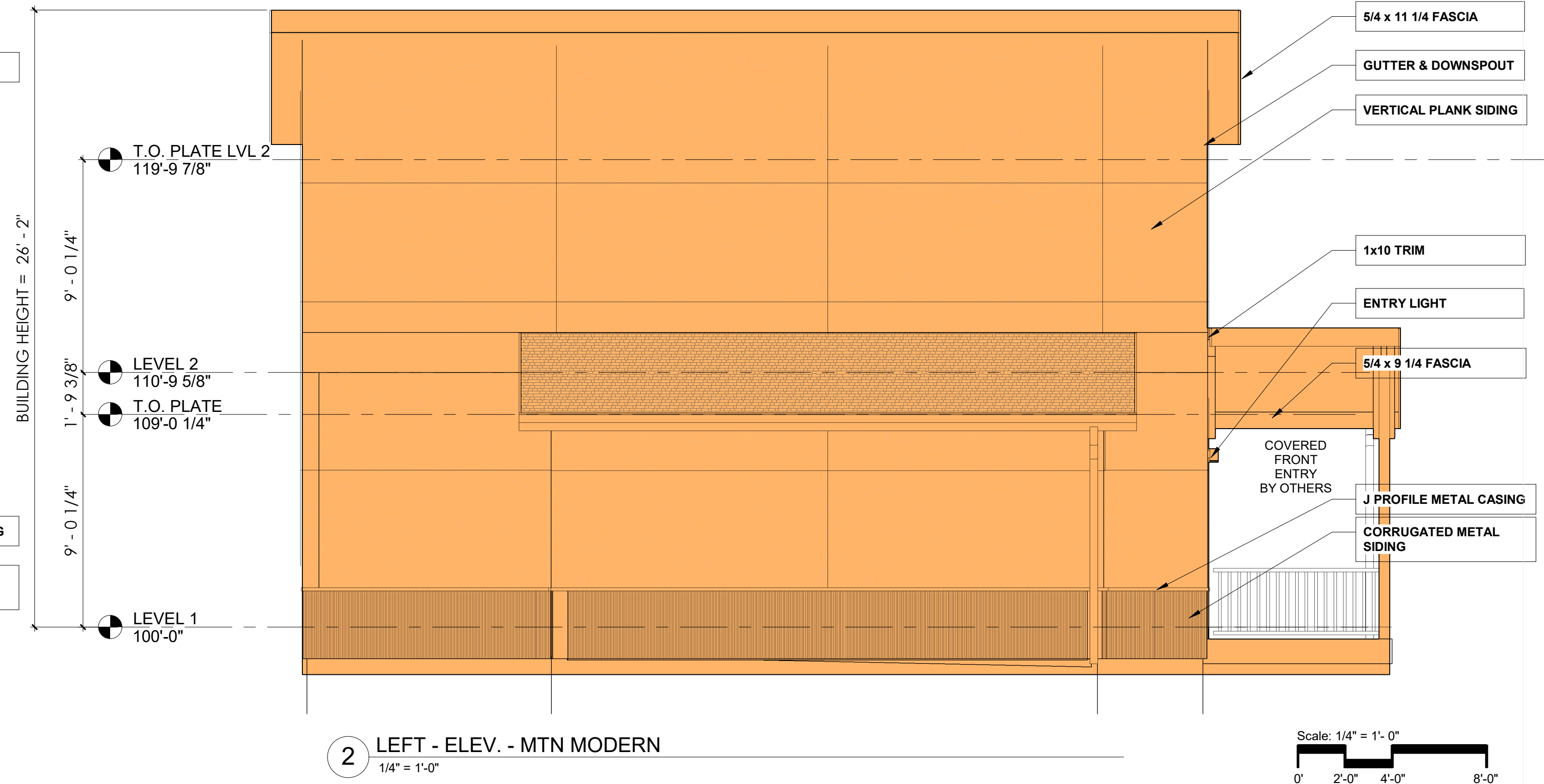
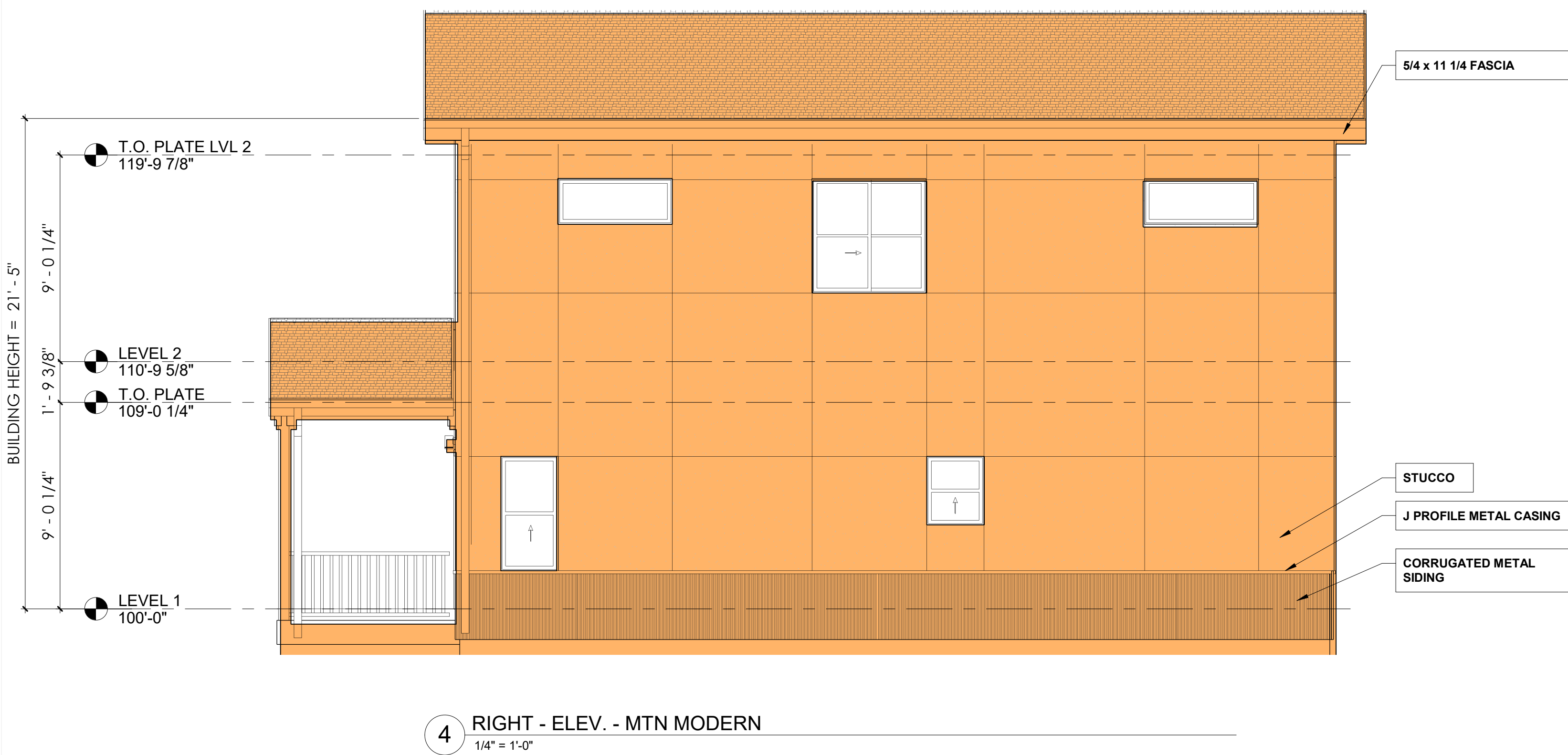
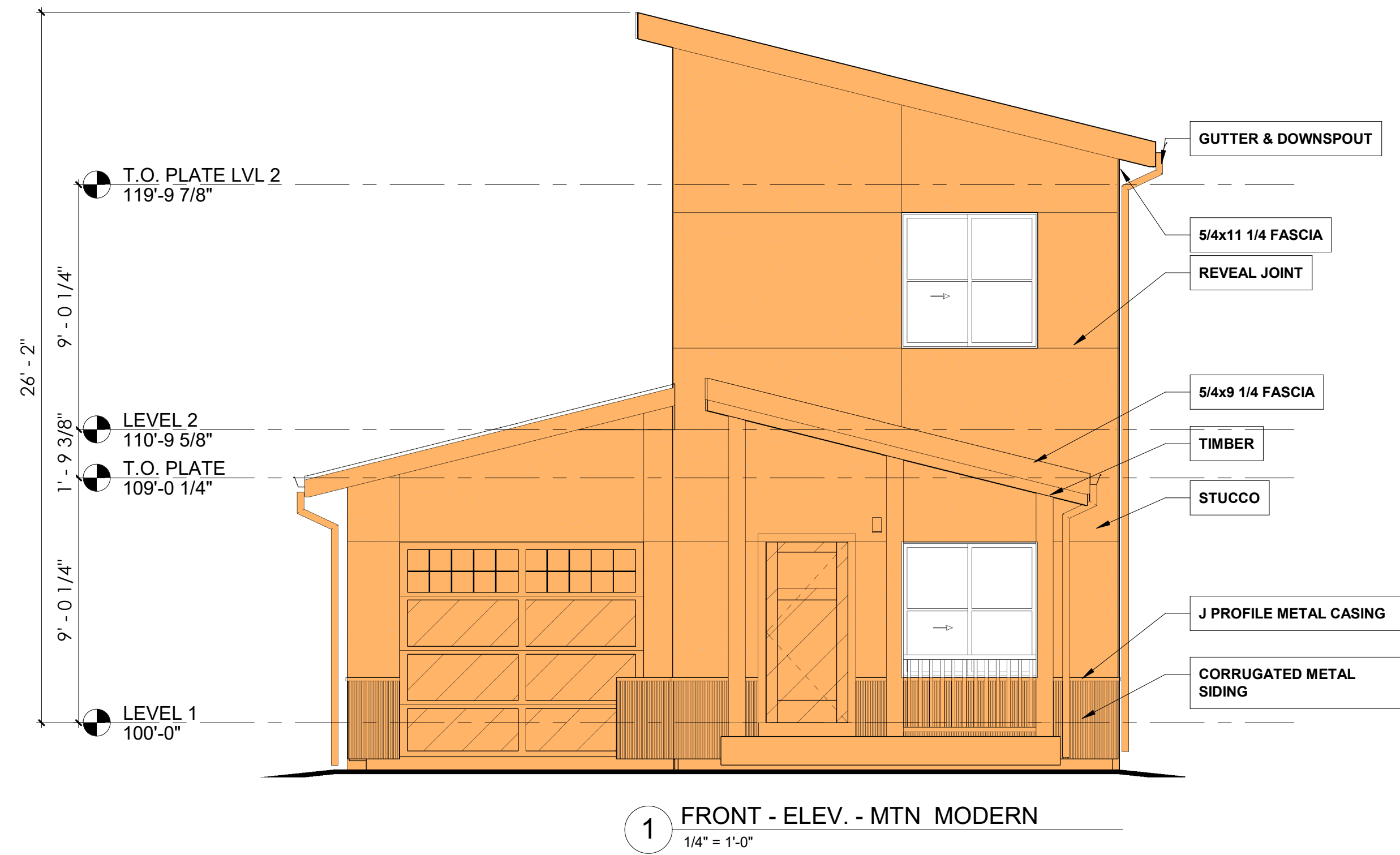
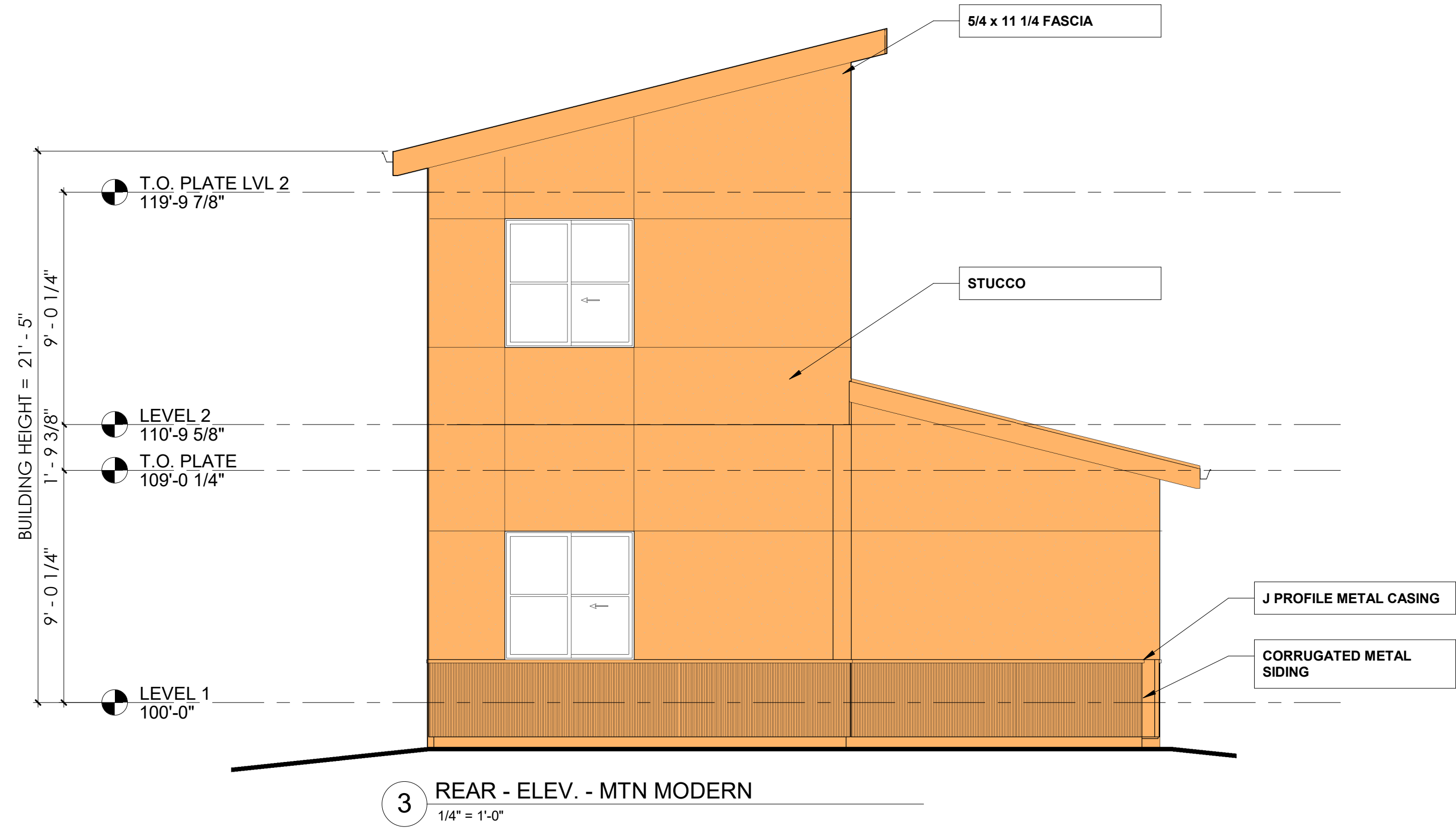
2024-03IG

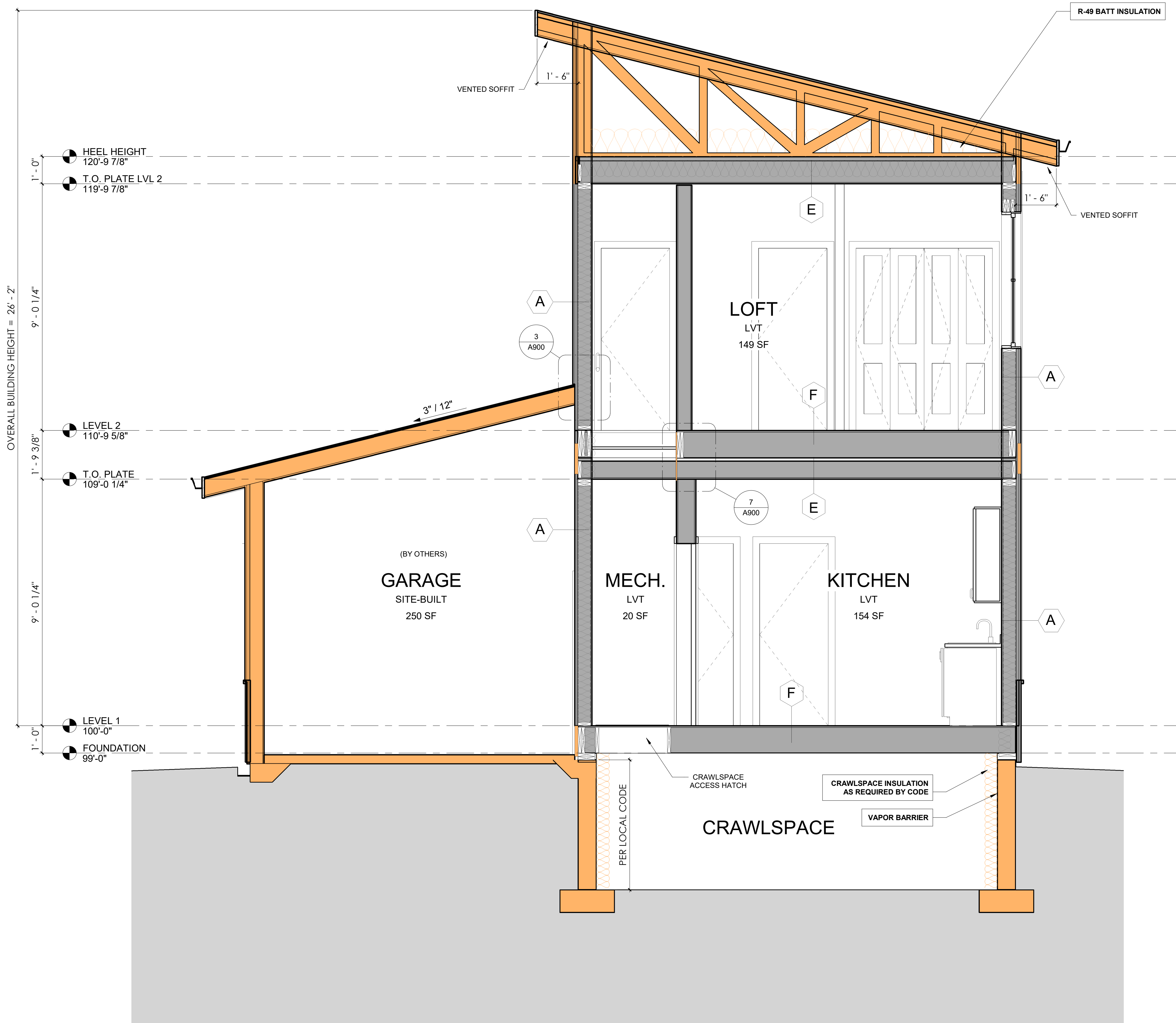
## ROCK CREEK LA PLATA COUNTY, CO

REV	DATE	DESCRIPTION


ELEVATIONS

A202






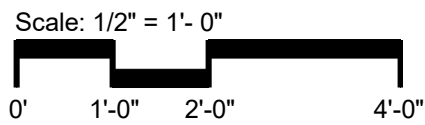
**MATERIAL LEGEND - SITE INSTALLED**


 **SITE INSTALLED NOTE**

\*THESE ITEMS ARE NOT FACTORY INSTALLED AND ARE NOT THE RESPONSIBILITY OF FADING WEST BUILDING SYSTEMS, LLC. ITEMS MAY BE SHIPPED LOOSE OR PROVIDED ENTIRELY BY CONTRACTOR ON SITE

 **FACTORY INSTALLED NOTE**

**2** BLDG SECTION - CROSS SECTION  
1/2" = 1'-0"





Fading West Building Systems  
Architecture & Engineering Studio  
1950 McCormick St.  
Buena Vista, CO  
81211

SHAVANO 16

2024-03IG

ROCK CREEK

LA PLATA COUNTY, CO

REV	DATE	DESCRIPTION

BLDG SECTIONS

A305



MATERIAL LEGEND - SITE INSTALLED



SITE INSTALLED NOTE

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FACTORY INSTALLED NOTE



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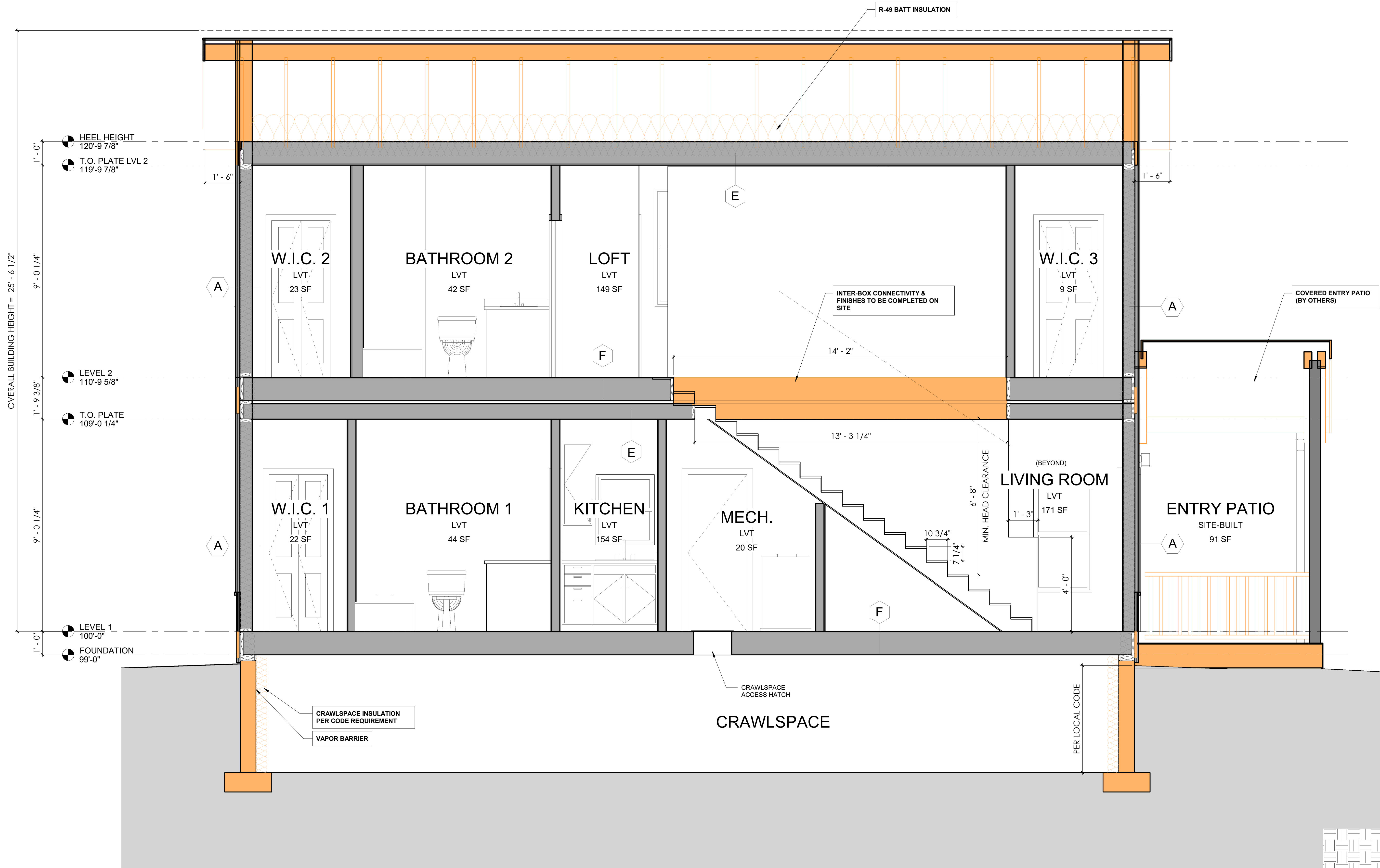
ROCK CREEK

LA PLATA COUNTY, CO

REV DATE DESCRIPTION

BLDG SECTIONS

A306

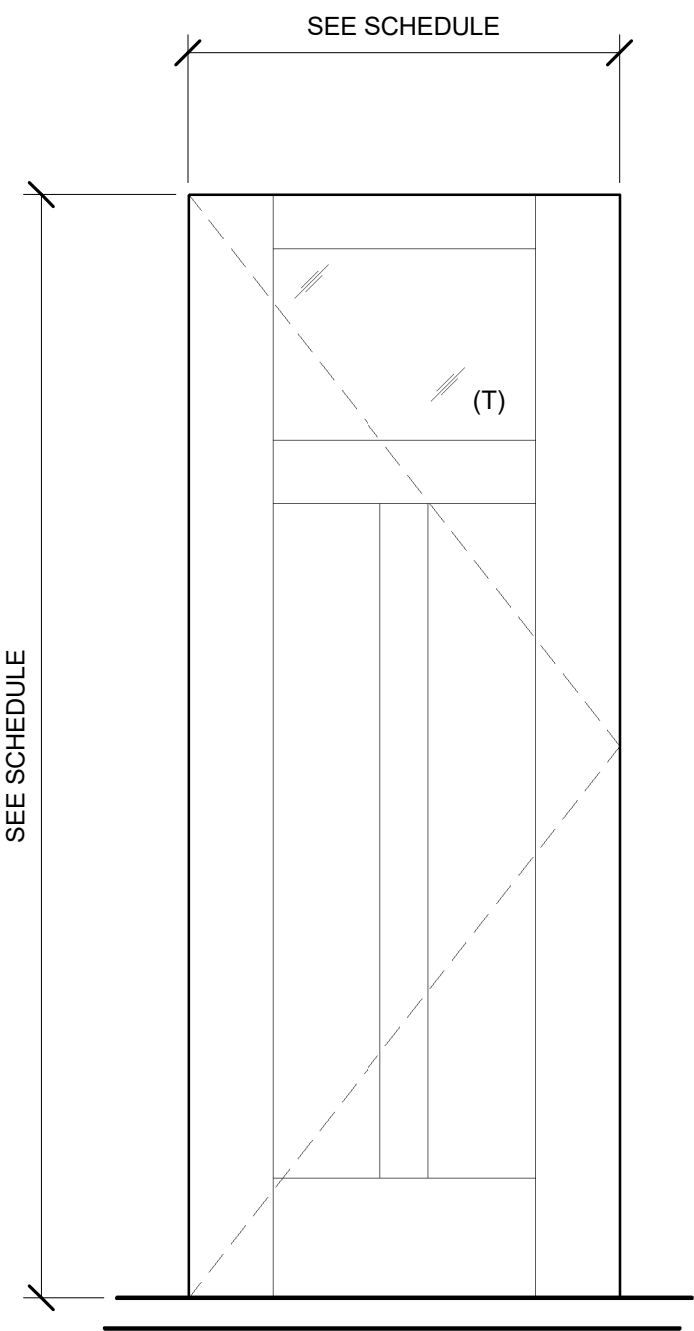


1 BLDG SECTION - LONGITUDINAL  
1/2" = 1'-0"

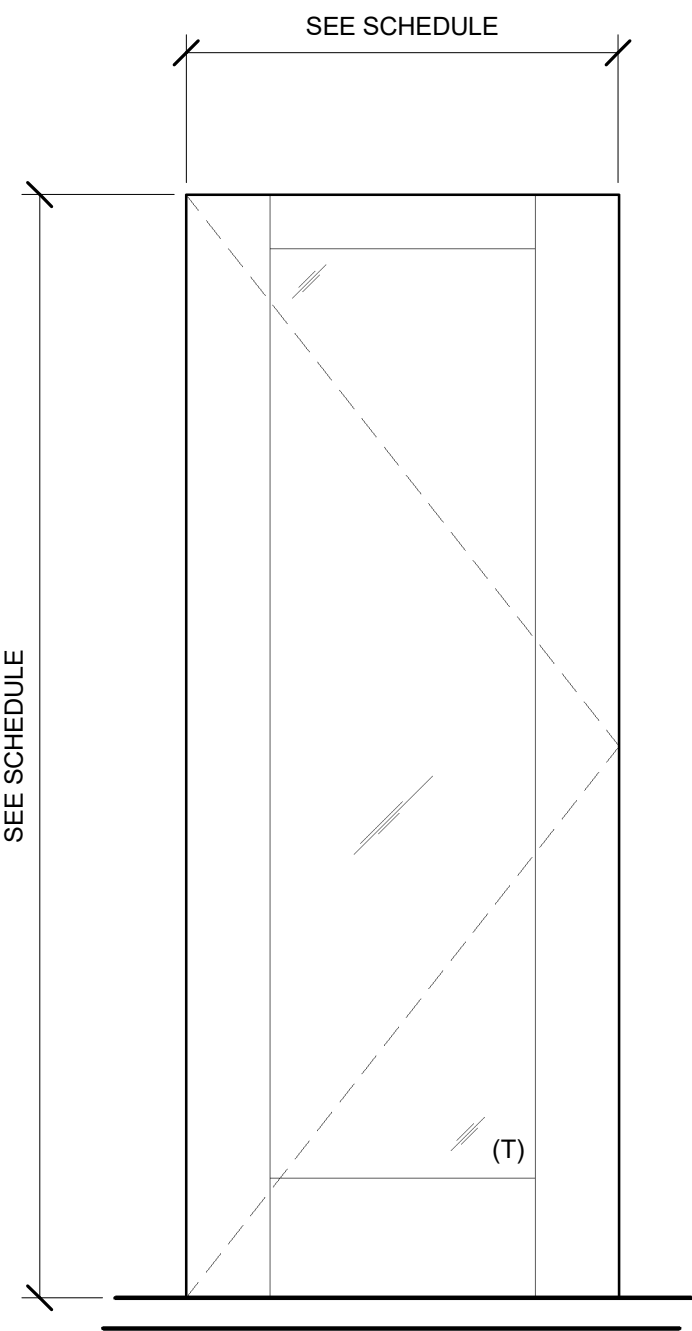
Scale: 1/2" = 1'-0"  
0' 1'-0" 2'-0" 4'-0"

Door Schedule				
Width	Height	Family and Type	Comments	Count
2'-6"	6'-8"	Door Bifold 2 Panel: 4-3080	2 PANEL BIFOLD	3
5'-0"	6'-8"	Door Bifold 4 Panel1: 5-6080	4 PANEL BIFOLD	1
3'-0"	6'-8"	Door Flush Adj Swing2: 3'-0"x6'-8" - 20 Min Rated	INT. SW 20 MIN-RATED	1
2'-6"	6'-8"	Door Flush Adj Swing: 2'-6"x6'-8"	INT. SW	6
3'-0"	6'-8"	Exterior Door Front Door1: 1.1-3680	(QUARTER LITE) 7 1/4" JAMB	1
9'-0"	8'-0"	Overhead-Sectional_Decorative_Door001_2346: 8' x 6'-6"	SITE-BUILT BY OTHERS	1

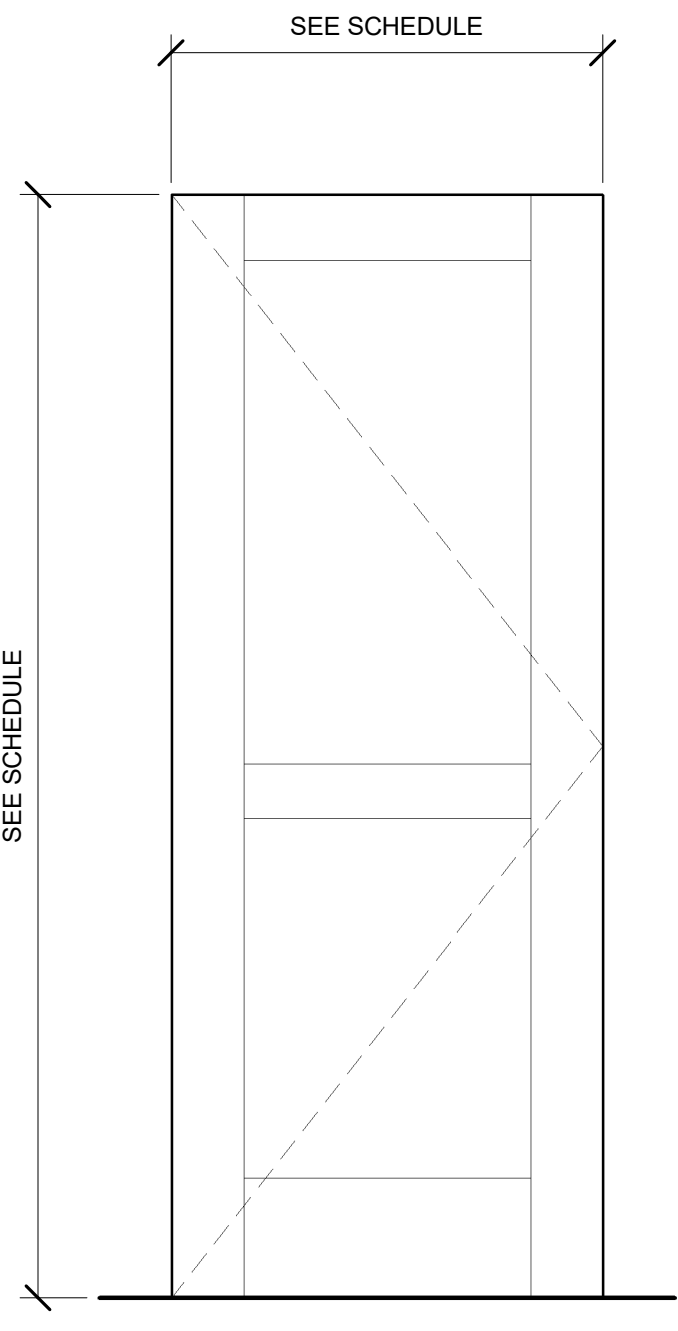
Window Schedule			
Width	Height	Family and Type	Count
2'-6"	3'-0"	FW - Window Single Hung2: 2'6" x 3'0"	1
2'-6"	5'-0"	FW - Window Single Hung2: 2'6" x 5'0"	1
5'-0"	2'-0"	Fixed: 5'-0"x2'-0"	2
5'-0"	5'-0"	FW - Window Slider: E-6060	5



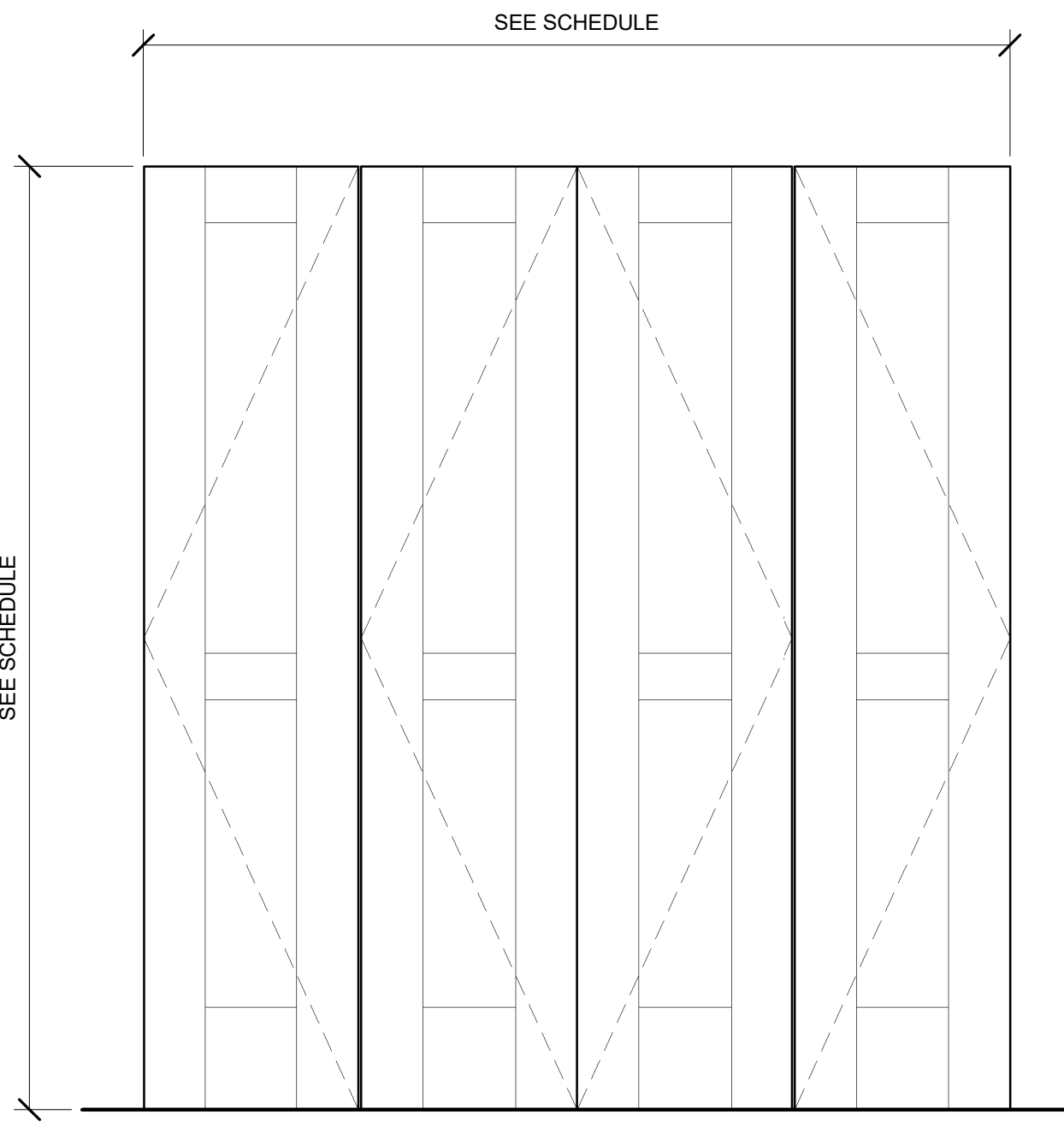
EXTERIOR (FRONT) DOOR  
QUARTER LITE  
Basis of Design: Trimlite Builders Series One-Lite Fiberglass Door  
U-FACTOR: 0.18  
SHGC: 0.15  
TOTAL GLASS AREA: 36" wide door  
2.44 SF



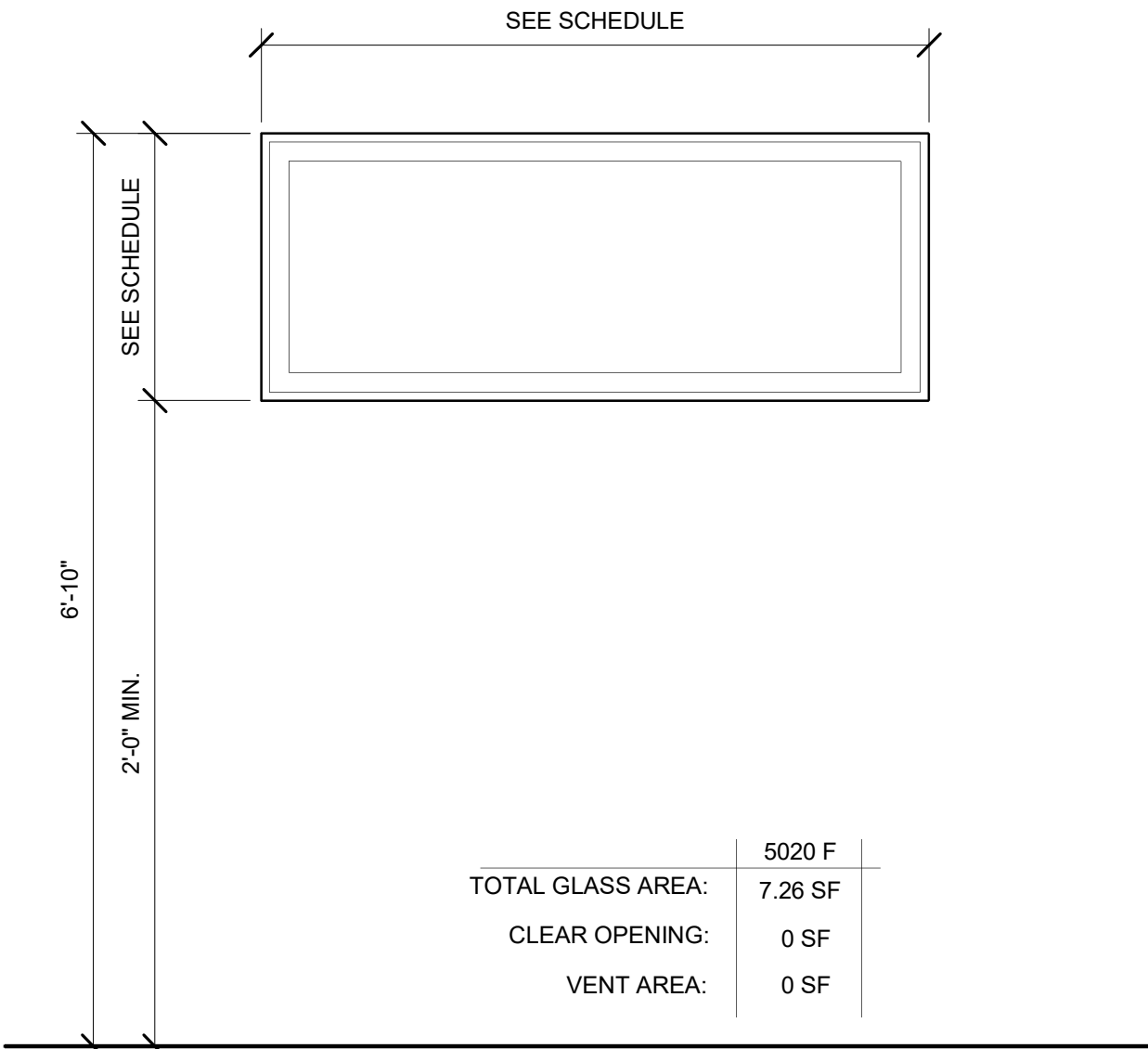
EXTERIOR (SIDE/REAR) DOOR  
FULL LITE  
Basis of Design: Trimlite Builders Series One-Lite Fiberglass Door  
U-FACTOR: 0.25  
SHGC: 0.15  
TOTAL GLASS AREA: 36" wide door  
11.84 SF



INTERIOR SWING DOOR



INTERIOR BI-FOLD DOOR

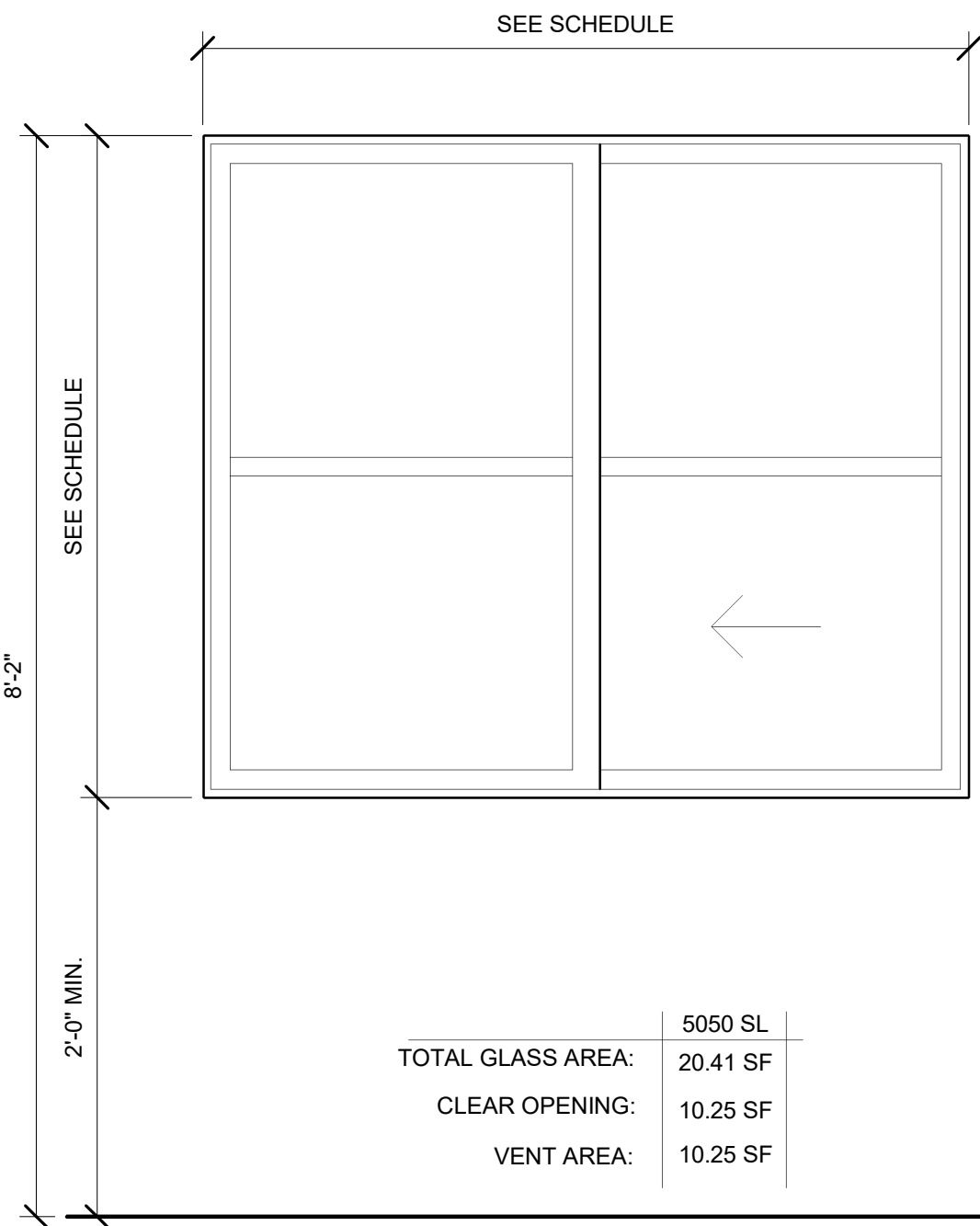


TOTAL GLASS AREA:	5020 F
CLEAR OPENING:	7.26 SF
VENT AREA:	0 SF

STANDARD WINDOW  
FIXED

BASIS OF DESIGN: ANLIN CATALINA SERIES  
OPERATION: FIXED

U-FACTOR: 0.26 | SHGC: 0.22

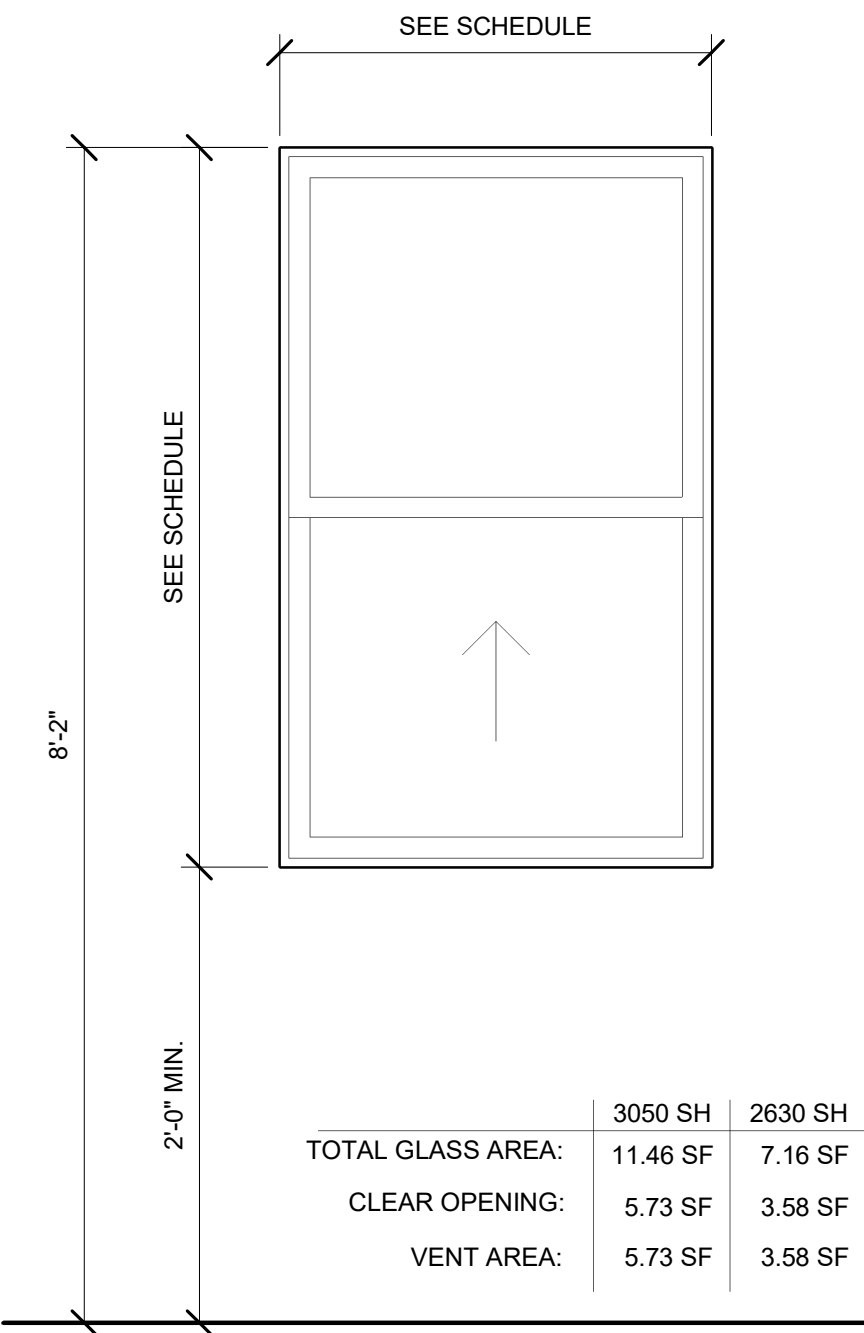


TOTAL GLASS AREA:	5050 SL
CLEAR OPENING:	20.41 SF
VENT AREA:	10.25 SF

STANDARD WINDOW  
HORIZONTAL SLIDER

BASIS OF DESIGN: ANLIN CATALINA SERIES  
OPERATION: HORIZONTAL SLIDER

U-FACTOR: 0.26 | SHGC: 0.22



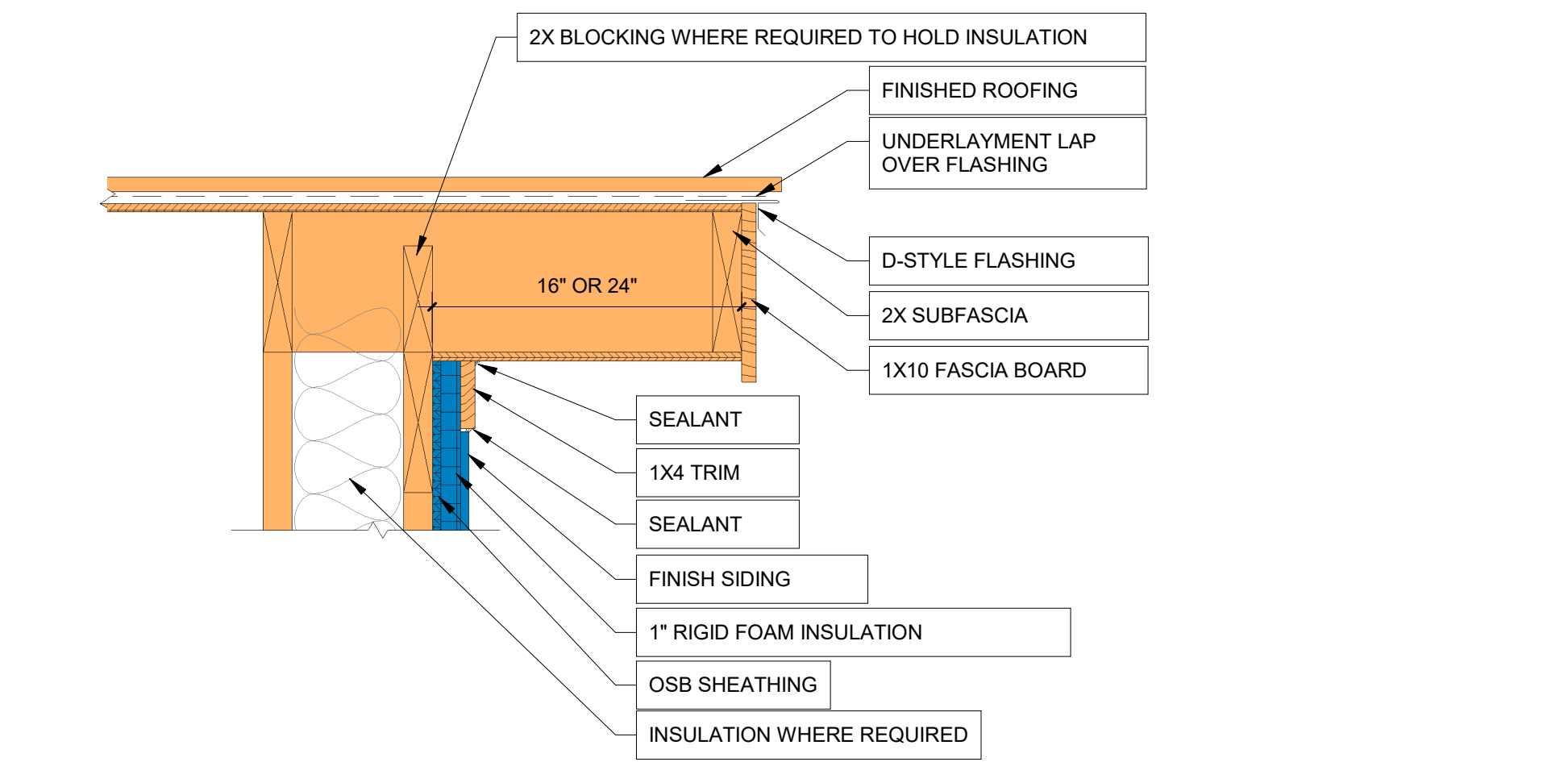
TOTAL GLASS AREA:	3050 SH	2630 SH
CLEAR OPENING:	11.46 SF	7.16 SF
VENT AREA:	5.73 SF	3.58 SF

STANDARD WINDOW  
SINGLE HUNG

BASIS OF DESIGN: ANLIN CATALINA SERIES  
OPERATION: SINGLE HUNG

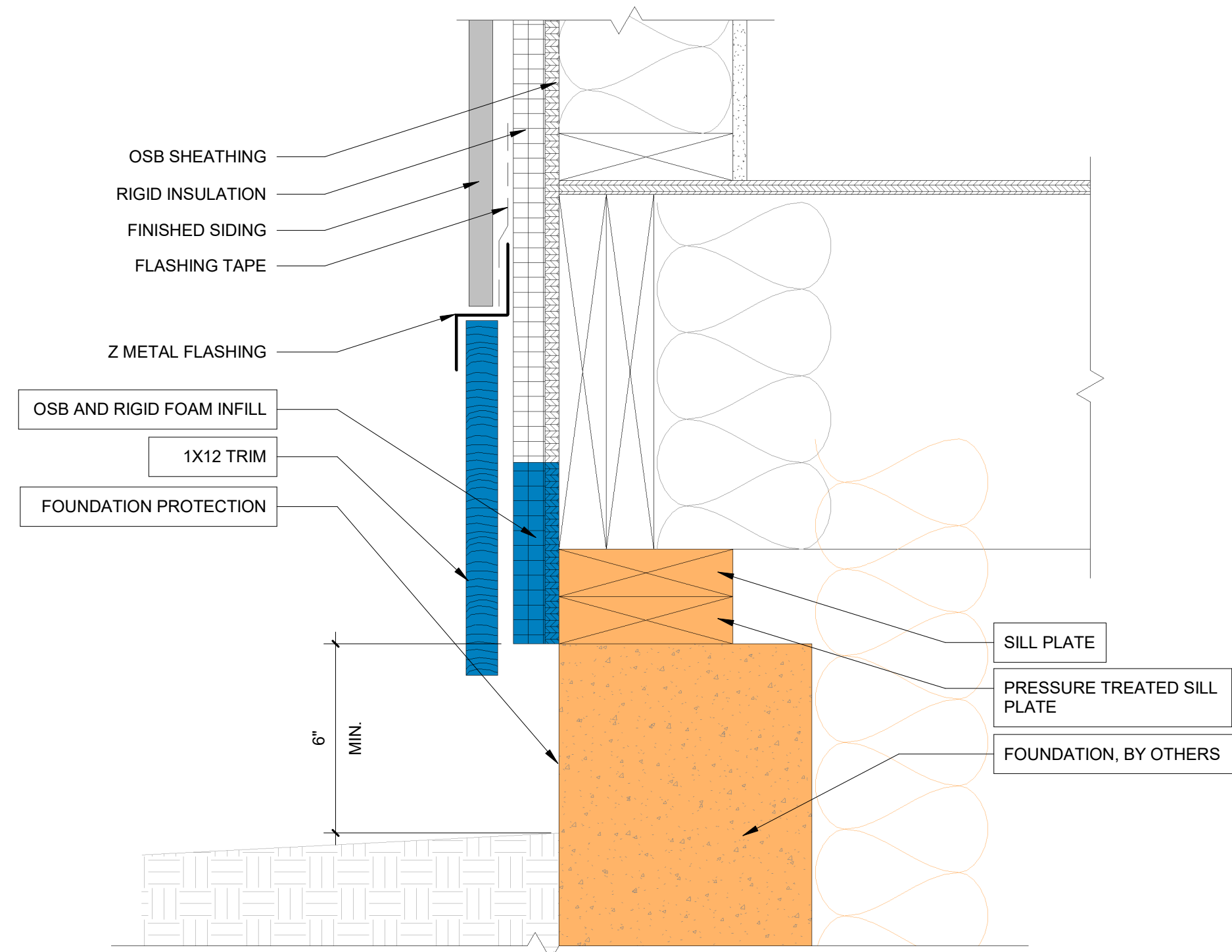
U-FACTOR: 0.26 | SHGC: 0.22





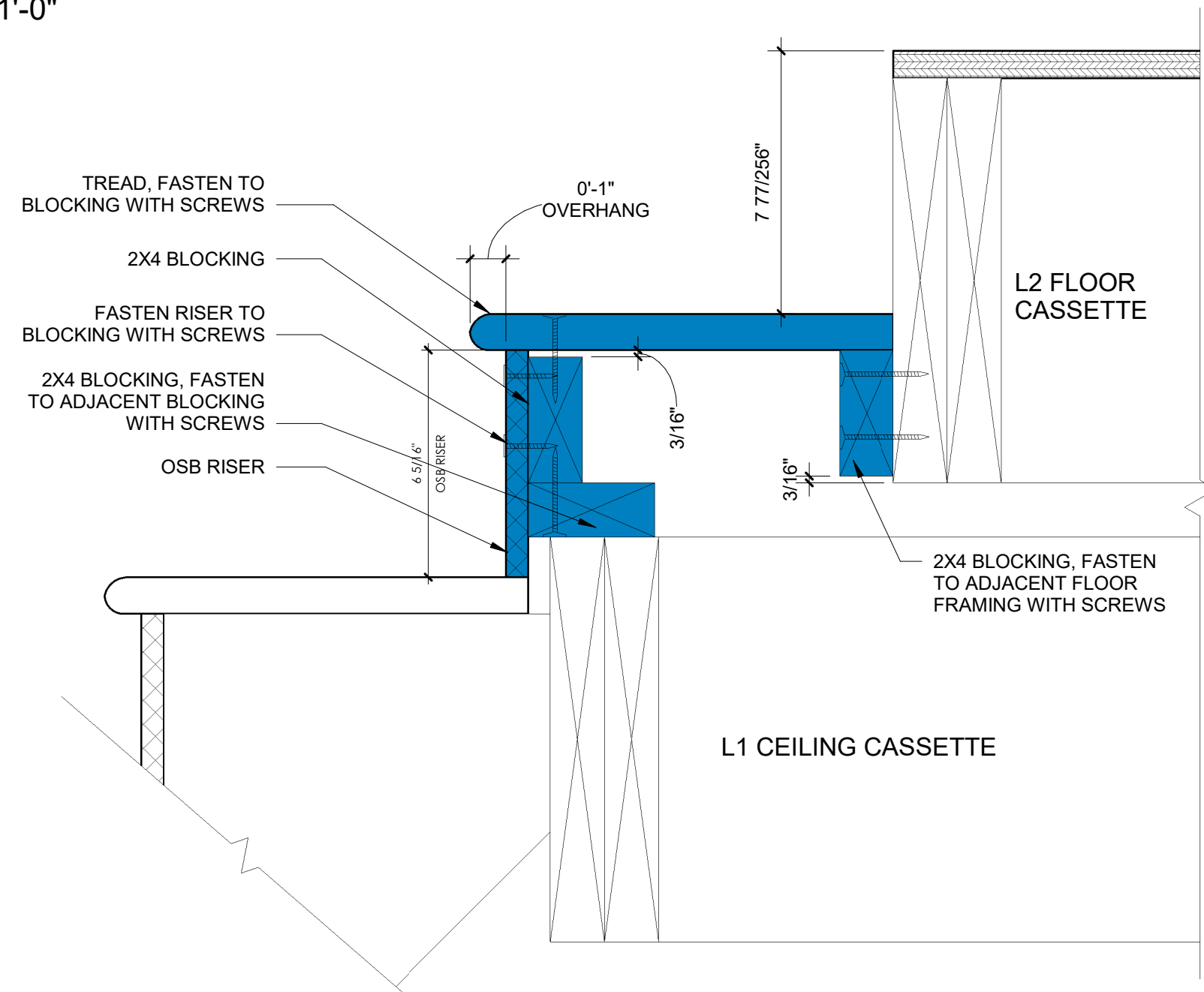
9 TYPICAL RAKE  
1 1/2" = 1'-0"

SECTION VIEW



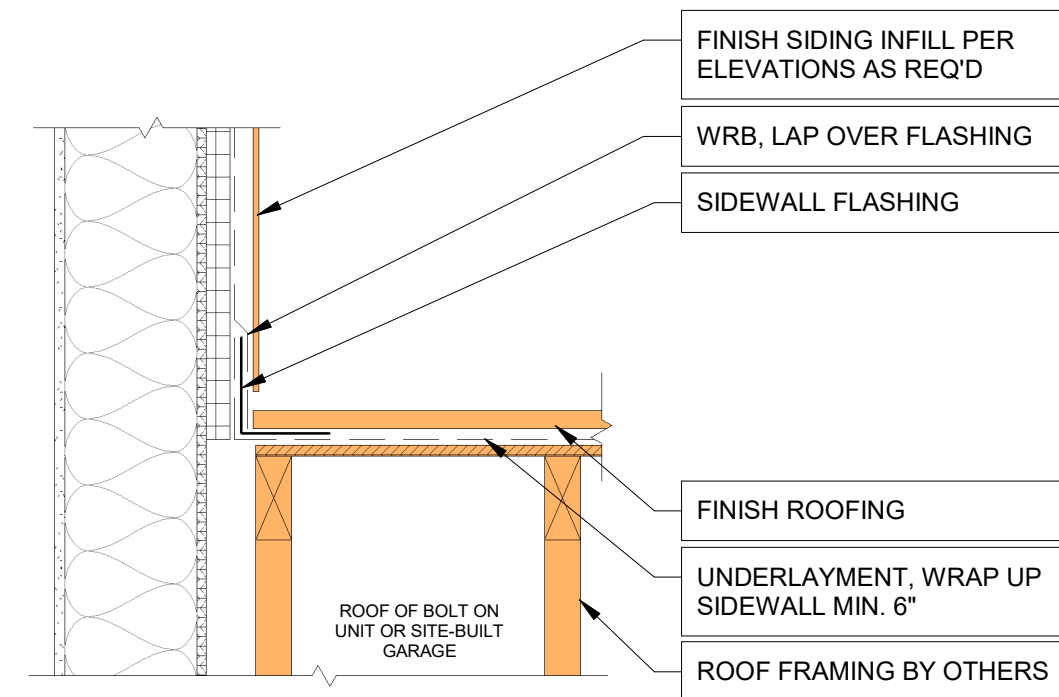
6 TRIM @ L1 FLOOR  
3" = 1'-0"

SECTION VIEW



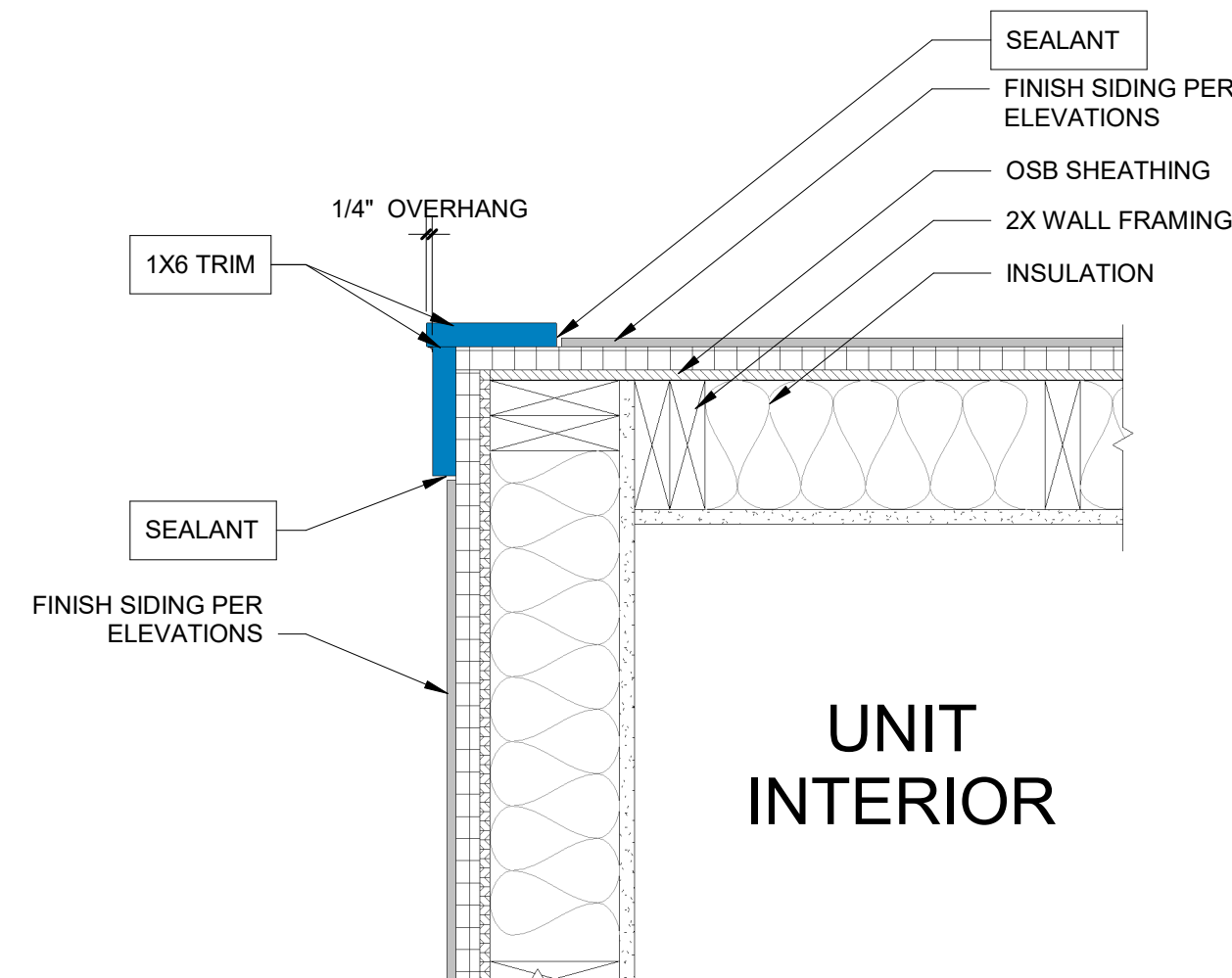
5 TOP STAIR TREAD INFILL ATTACHMENT  
3" = 1'-0"

SECTION VIEW



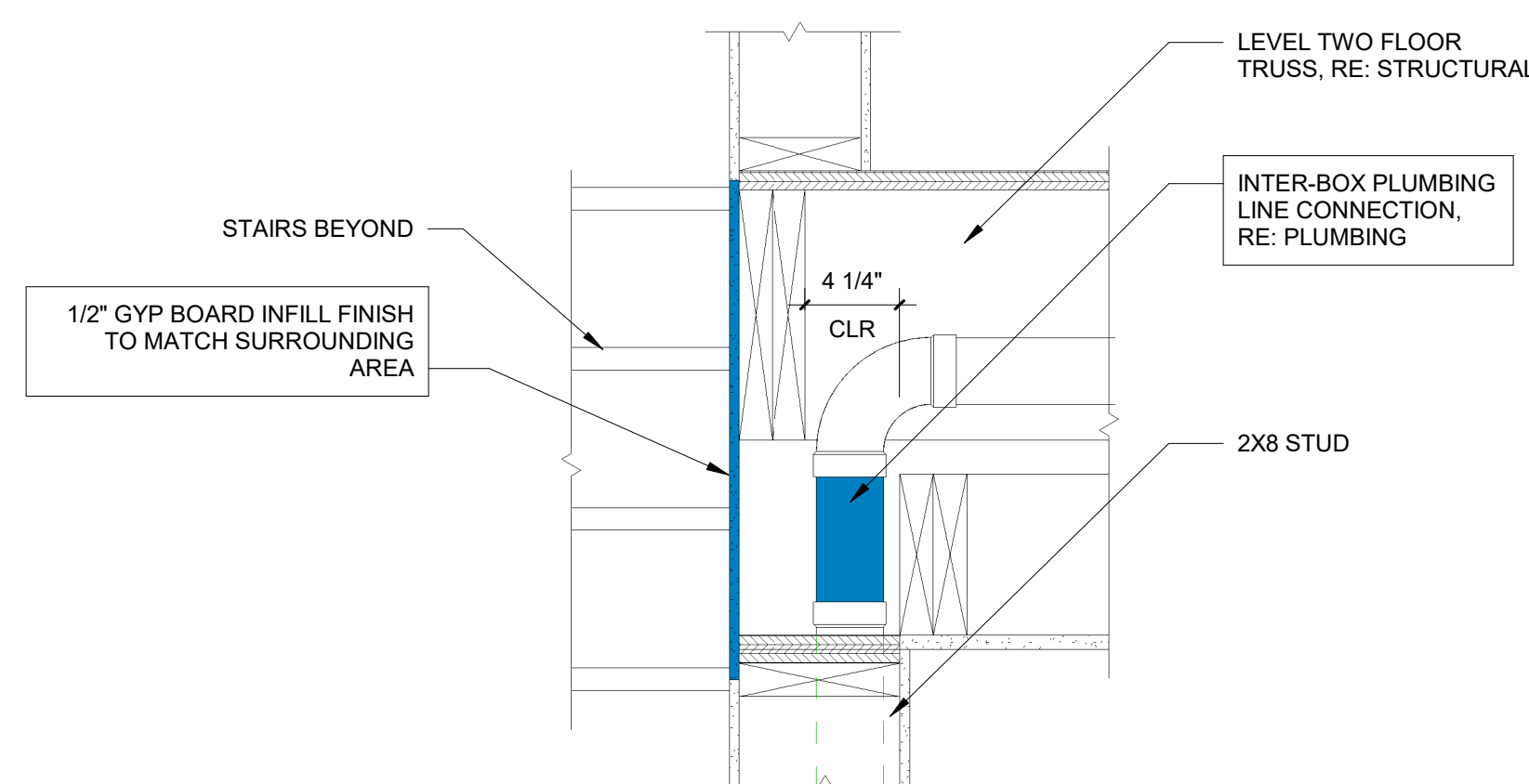
3 SIDEWALL FLASHING  
1 1/2" = 1'-0"

SECTION VIEW



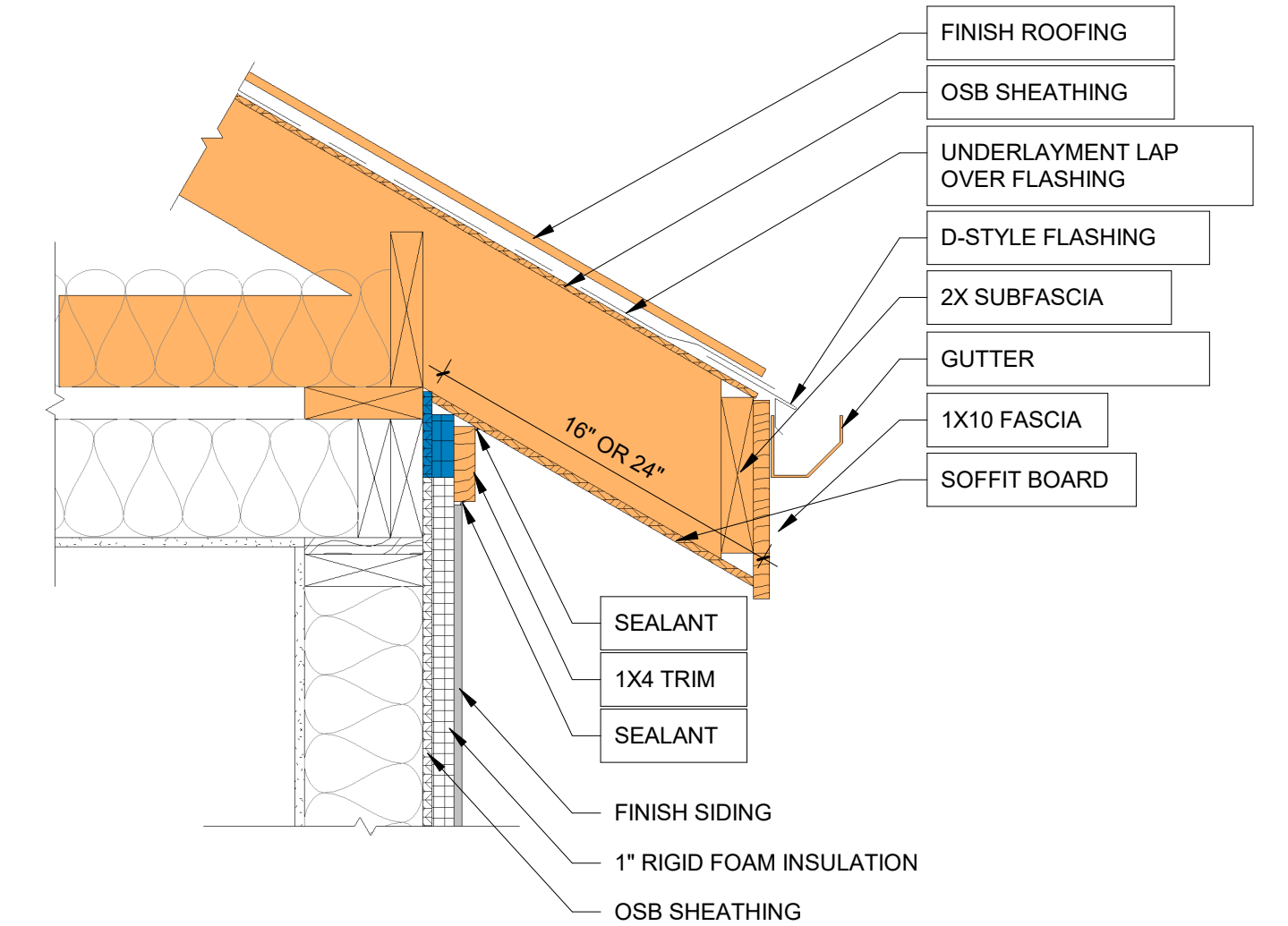
4 TYP. EXTERIOR CORNER TRIM  
1 1/2" = 1'-0"

PLAN VIEW



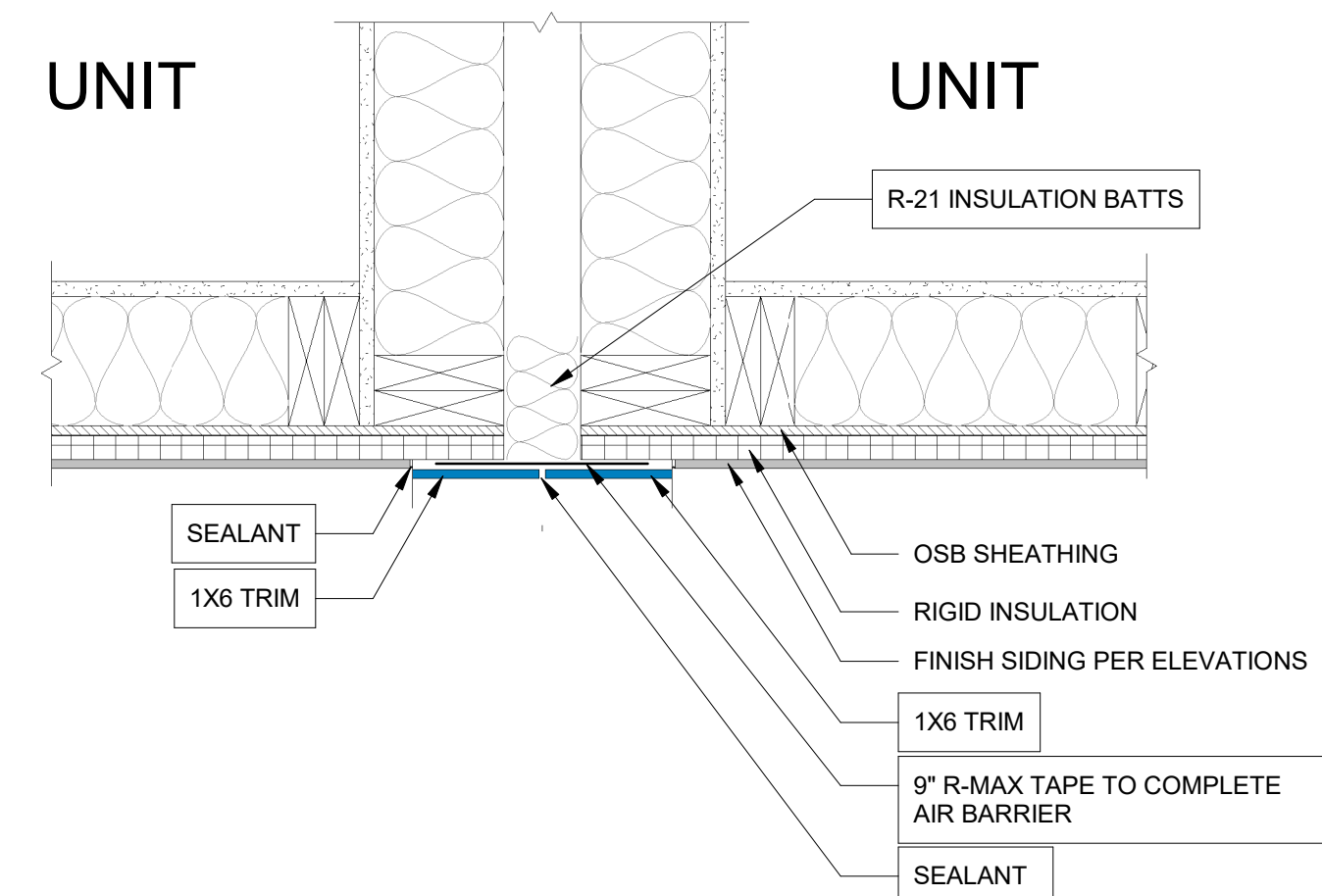
7 MEP CONNECTIVITY @ STAIR WALL  
1 1/2" = 1'-0"

SECTION VIEW



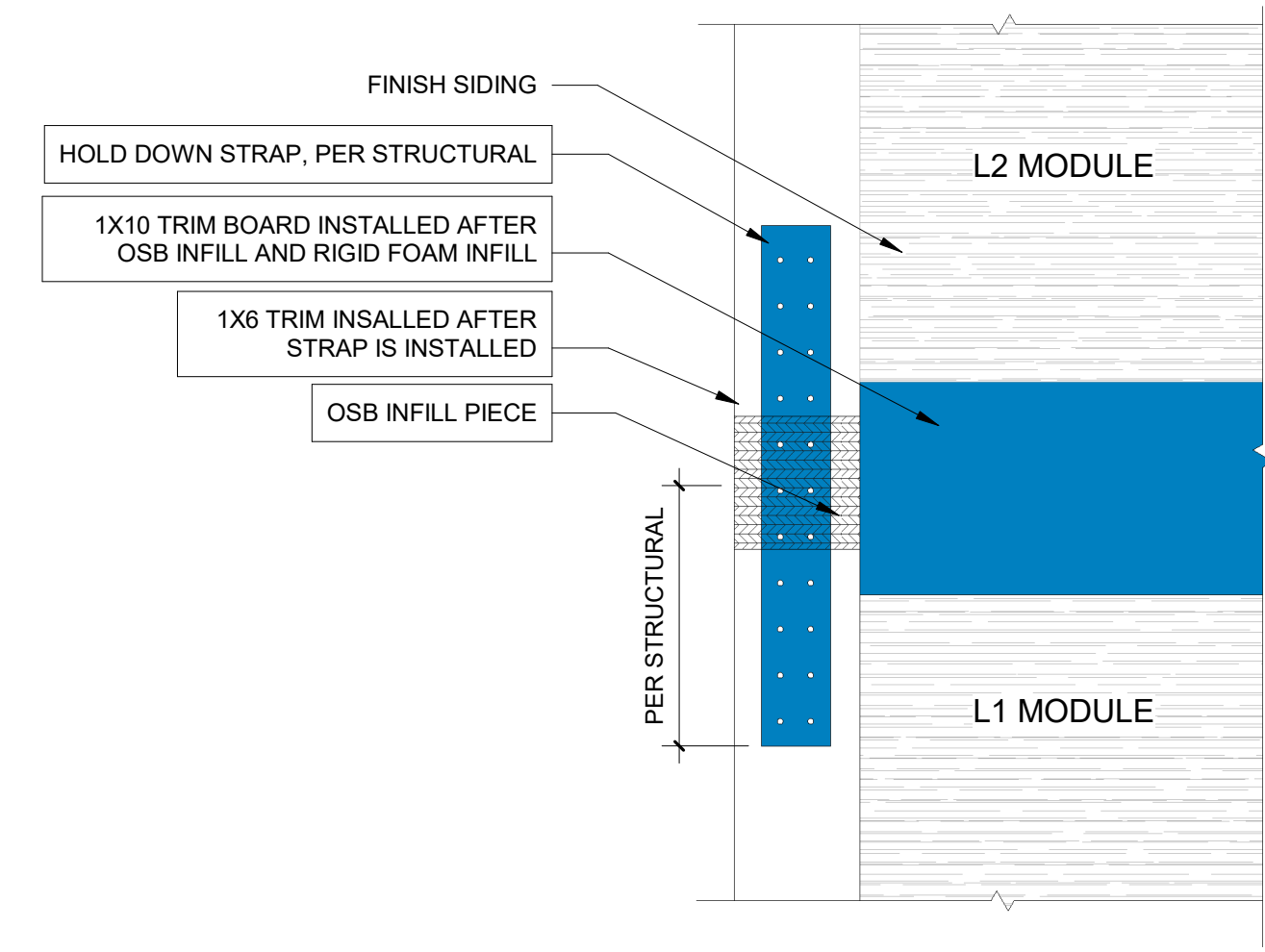
8 TYPICAL EAVE  
1 1/2" = 1'-0"

SECTION VIEW



2 MATELINE TYPICAL TRIM  
1 1/2" = 1'-0"

PLAN VIEW



1 L1 TO L2 HOLD DOWN CONNECTION  
1 1/2" = 1'-0"

ELEVATION VIEW



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2024-03IG

ROCK CREEK

LA PLATA COUNTY, CO

ISSUE DATE: 04/15/2023

REV	DATE	DESCRIPTION

STITCH DETAILS

A900



APPLICABLE COLORADO CODES

2018 INTERNATIONAL BUILDING CODE  
2018 INTERNATIONAL RESIDENTIAL CODE  
2018 INTERNATIONAL MECHANICAL CODE  
2018 INTERNATIONAL PLUMBING CODE  
2018 INTERNATIONAL FUEL GAS CODE  
2018 INTERNATIONAL ENERGY CONSERVATIVE CODE  
2020 NATIONAL ELECTRIC CODE  
2009 ICC/ANSI A117.1  
8 CCR 1302-14 ADMINISTRATIVE RULES

DESIGN CRITERIA

SITE LOCATION:

LA PLATA, CO    ELEVATION: 6500 FT    LATITUDE: 37.70 N

CLIMATE ZONE: 5B

1. OCCUPANCY CLASS

2. TYPE OF CONSTRUCTION

3. GROUND SNOW LOAD

4. ROOF SNOW LOAD

5. WIND SPEED (Vult)

6. WIND SPEED (Vasd)

7. SPECIAL WIND ZONE

8. SEISMIC CATEGORY

9. WEATHERING

10. FROST LINE DEPTH

11. TERMITE

12. WINTER DESIGN TEMP

13. SUMMER DESIGN TEMP

14. FLOOD HAZARDS
- R-3

V-B

57.0 PSF

40.0 PSF

115 MPH (EXPOSURE C)

90

NO

B

SEVERE

32"

YES

4° F

86° F

DETERMINED BY LOCAL AUTHORITY HAVING JURISDICTION AND PROJECT LOCATION

**NOTE:**  
THIS STRUCTURE MUST NOT BE SITED IN A LOCATION THAT EXCEEDS THE LISTED DESIGN CRITERIA. ITEMS INSTALLED ON SITE ARE NOT INSPECTED BY, OR ARE THE RESPONSIBILITY OF, THE MANUFACTURER. THIS INCLUDES, BUT IS NOT LIMITED TO, INTERIOR AND EXTERIOR LIGHT BULBS, WHOLE HOUSE VENTILATION SYSTEMS, BLOWER DOOR TESTING, COMMUNICATION TERMINAL, PLUMBING CONNECTIONS TO MAIN WASTE DRAIN, STAIR RAILINGS, AND APPLIANCES.

AN AUTOMATIC SPRINKLER SYSTEM SHALL BE INSTALLED IN ONE AND TWO FAMILY DWELLINGS AND TOWNHOUSES AS REQUIRED BY THE LOCAL JURISDICTION WHERE THE HOME WILL BE SET.

NO SITE PROVIDED BY MANUFACTURER. MINIMUM ALLOWABLE SETBACK DISTANCES TO PROPERTY LINES OR ADJACENT BUILDINGS ON THE SAME LOT SHALL BE COORDINATED BY ARCHITECT OF RECORD, OR CIVIL ENGINEER.

GENERAL NOTES

1. THESE DRAWINGS AND THE DESIGN SHOWN HAVE BEEN PREPARED FOR THIS SPECIFIC PROJECT AND IS THE SOLE PROPERTY OF FADING WEST BUILDING SYSTEMS, LLC. ANY REPRODUCTION, COPYING, OR USE BY OTHERS, FOR THIS PROJECT OR ANY OTHER IS PROHIBITED WITHOUT PRIOR WRITTEN CONSENT OF FADING WEST BUILDING SYSTEMS, LLC. ANY PROHIBITED USE OF THSE DRAWINGS IS SUBJECT TO LEGAL ACTION.
2. SCOPE OF WORK NOT COMPLETED IN THE FACTORY IS DESIGNATED WITH COLOR CODIFICATION AND IS NOT A PART OF THIS SUBMITTAL PACKAGE. ITEMS TO BE INSTALLED OR CONSTRUCTED ON SITE ARE THE RESPONSIBILITY OF THE GENERAL CONTRACTOR OR OWNER.
3. THESE PLANS SHOW ONE ORIENTATION OF THE PROPOSED DESIGN. UNITS MAY BE MIRRORED ON SITE TO ACCOMODATE SITE PLANS AS NECESSARY. IN THE CASE WHERE THIS DESIGN IS MIRRORED, ALL DIMENSIONS, LOCATIONS, AND COMPONENTS SHALL BE THE SAME RELATIVE TO THE NEW ORIENTATION OF THE PLAN AND ELEVATIONS.
4. ALL DOOR ROUGH OPENINGS ARE FRAMED 3" OFF OF ADJACENT WALL, UNLESS OTHERWISE NOTED.

IGNACIO - ROCK CREEK

SHAVANO MASTER UNIT SET



ARCH SHEET LIST

Sheet Number	Sheet Name
A001	COVER PAGE
A005	ASSEMBLIES
A100	FLOOR PLANS - LEVEL 1
A101	FLOOR PLAN - LEVEL 2
A400	WINDOW/DOOR SCHEDULES
A900	STITCH DETAILS

STRUCTURAL SHEET LIST

Sheet Number	Sheet Name
S100	FLOOR FRAMING - L1
S130	CEILING FRAMING - L1
S110	WALL FRAMING LAYOUT - L1
S111	WALL FRAMING LAYOUT - L2
S010	FOUNDATION PLAN
S120	EXT. WALL FRAMING ELEV - L1
S125	EXT. WALL FRAMING ELEV - L2
S000	GENERAL NOTES

INSULATION R-VALUES:

PER 2018 IECC TABLE R402.1.3

TABLE R402.1.2 INSULATION AND FENESTRATION REQUIREMENTS BY COMPONENT<sup>a</sup>

CLIMATE ZONE	FENESTRATION U-FACTOR <sup>b</sup>	SKYLIGHT <sup>b</sup> U-FACTOR	GLAZED FENESTRATION SHGC <sup>b, c</sup>	CEILING R-VALUE	WOOD FRAME WALL R-VALUE	MASS WALL R-VALUE <sup>d</sup>	FLOOR R-VALUE	BASEMENT <sup>c</sup> WALL R-VALUE	SLAB <sup>d</sup> R-VALUE & DEPTH	CRAWL SPACE <sup>c</sup> WALL R-VALUE
1	NR	0.75	0.25	30	13	3/4	13	0	0	0
2	0.40	0.65	0.25	38	13	4/6	13	0	0	0
3	0.32	0.55	0.25	38	20 or 13+5 <sup>h</sup>	8/13	19	5/13 <sup>f</sup>	0	5/13
4 except Marine	0.32	0.55	0.40	49	20 or 13+5 <sup>h</sup>	8/13	19	10/13	10, 2 ft	10/13
5 and Marine 4	0.30	0.55	NR	49	20 or 13+5 <sup>h</sup>	13/17	30 <sup>g</sup>	15/19	10, 2 ft	15/19
6	0.30	0.55	NR	49	20+5 <sup>h</sup> or 13+10 <sup>h</sup>	15/20	30 <sup>g</sup>	15/19	10, 4 ft	15/19
7 and 8	0.30	0.55	NR	49	20+5 <sup>h</sup> or 13+10 <sup>h</sup>	19/21	38 <sup>g</sup>	15/19	10, 4 ft	15/19

MEP SHEET LIST

Sheet Number	Sheet Name
E101	ELECTRICAL FLOOR PLANS
M100	MECHANICAL CRAWL PLAN
M101	MECHANICAL FLOOR PLANS
P100	PLUMBING LEGEND
P101	PLUMBING FLOOR PLANS
P102	PLUMBING ISO VIEWS
X-101	MEP DETAILS AND SCHEDULES

FADING WEST

Fading West Building Systems

Architecture & Engineering Studio

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81211

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2024-03IG

ROCK CREEK

LA PLATA COUNTY, CO


DESCRIPTION

REV DATE

COVER PAGE

A001

				<div></div> <div>C1 HOUR RATED EXTERIOR WALL U305 ASSEMBLY</div>
		<div></div> <div>FSTANDARD FLOOR CASSETTE</div>	<div></div> <div>BSTANDARD INTERIOR WALL (ALL WALLS INTERIOR OF THE OUTER MOST WALLS)</div>	
		<div></div> <div>ESTANDARD CEILING CASSETTE</div>	<div></div> <div>ASTANDARD EXTERIOR WALL</div>	



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LA PLATA COUNTY, CO

REV

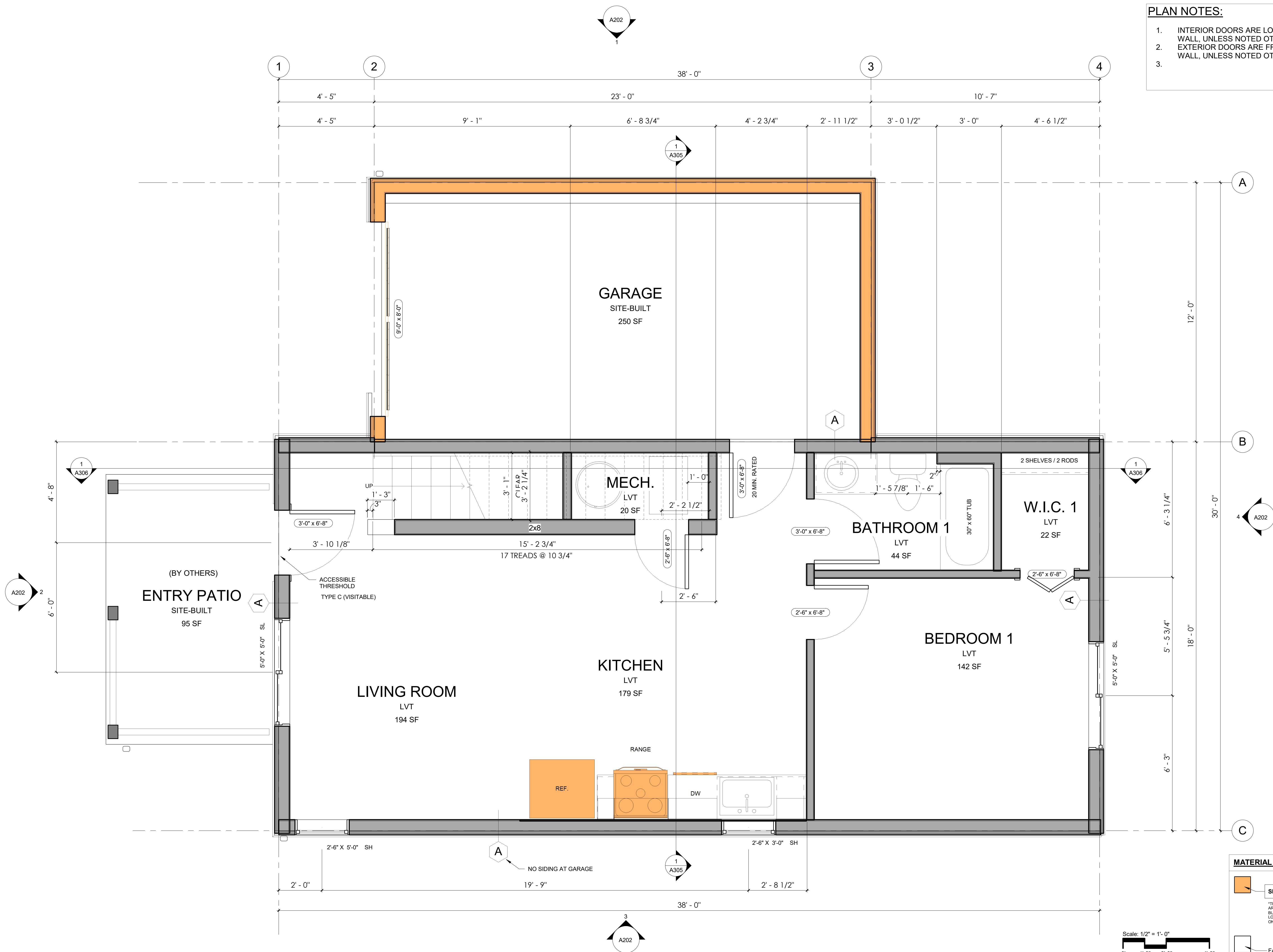
DATE

DESCRIPTION

ASSEMBLIES

A005





- PLAN NOTES:**
- INTERIOR DOORS ARE LOCATED 4" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  - EXTERIOR DOORS ARE FRAMED 7" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  -



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ROCK CREEK

LA PLATA COUNTY, CO

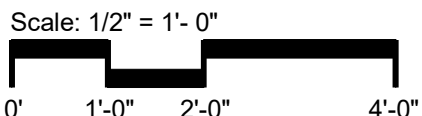
REV	DATE	DESCRIPTION

FLOOR PLANS - LEVEL 1

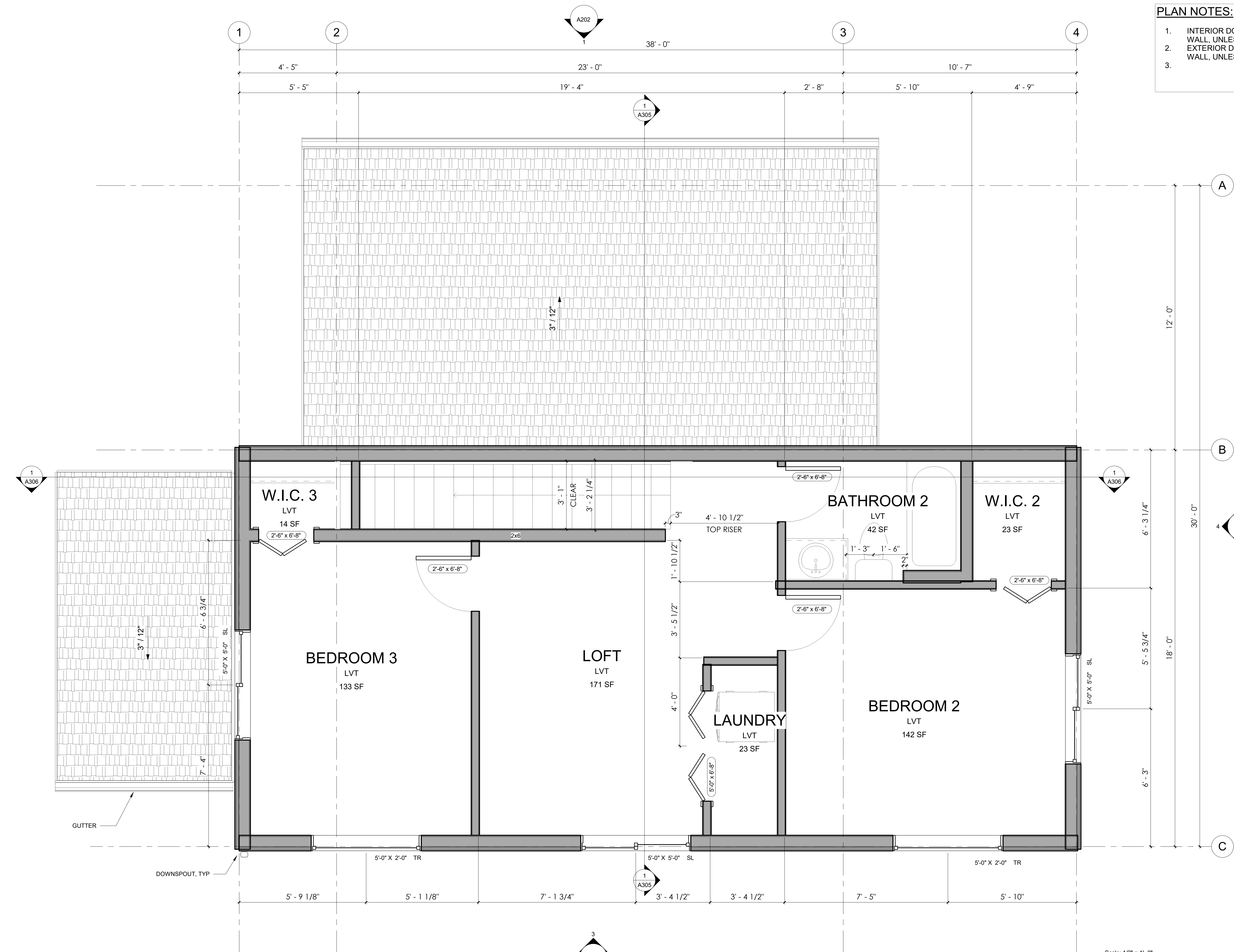
A100

**MATERIAL LEGEND - SITE INSTALLED**

- SITE INSTALLED NOTE**
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- FACTORY INSTALLED NOTE**







- PLAN NOTES:**
- INTERIOR DOORS ARE LOCATED 4" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  - EXTERIOR DOORS ARE FRAMED 7" FROM ADJACENT WALL, UNLESS NOTED OTHERWISE.
  -



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2024-03IG

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LA PLATA COUNTY, CO


REV	DATE	DESCRIPTION

FLOOR PLAN - LEVEL 2

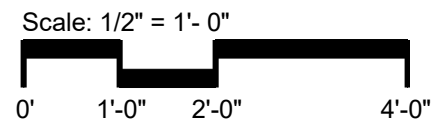
A101

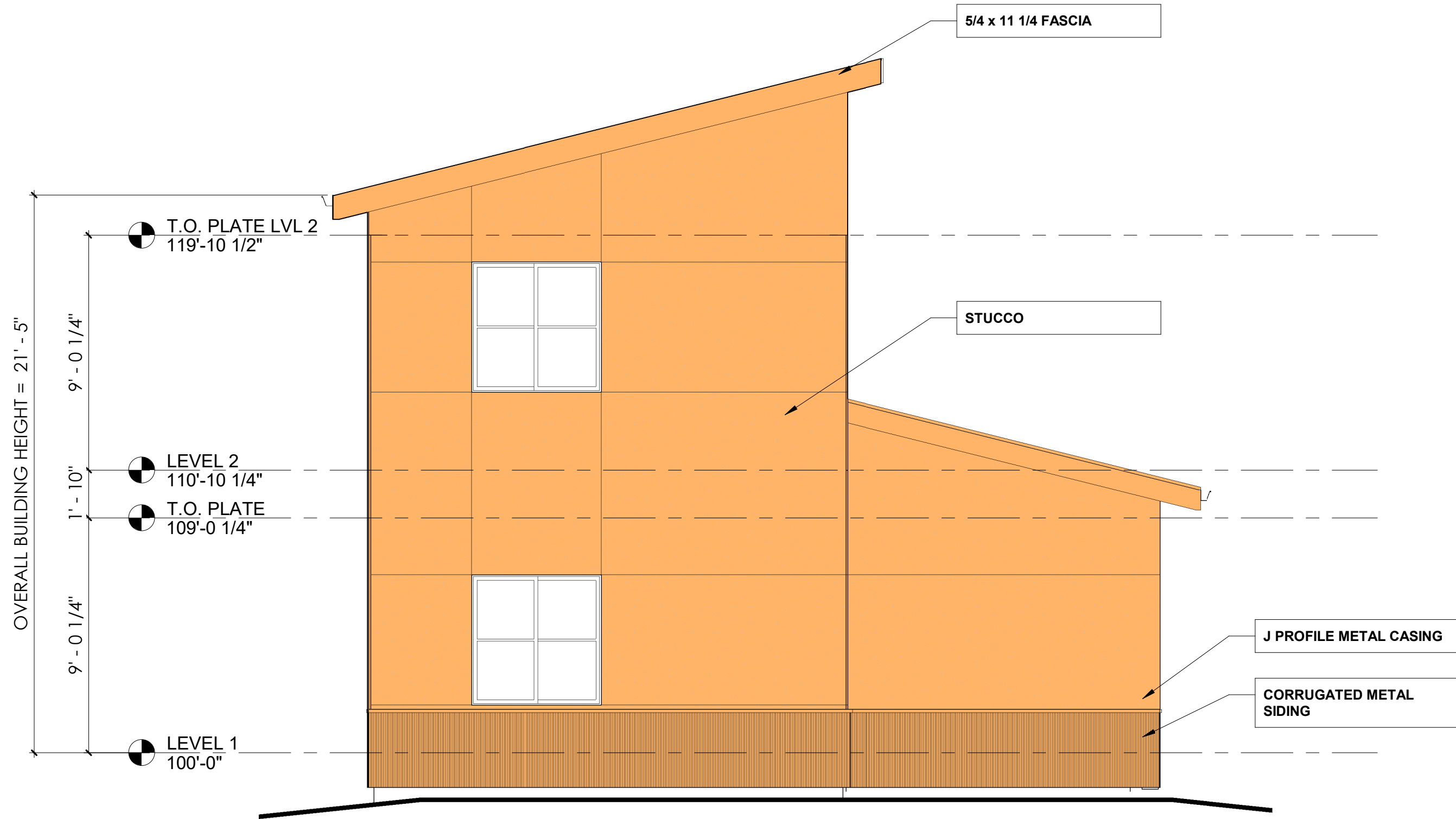
**MATERIAL LEGEND - SITE INSTALLED**

**SITE INSTALLED NOTE**  
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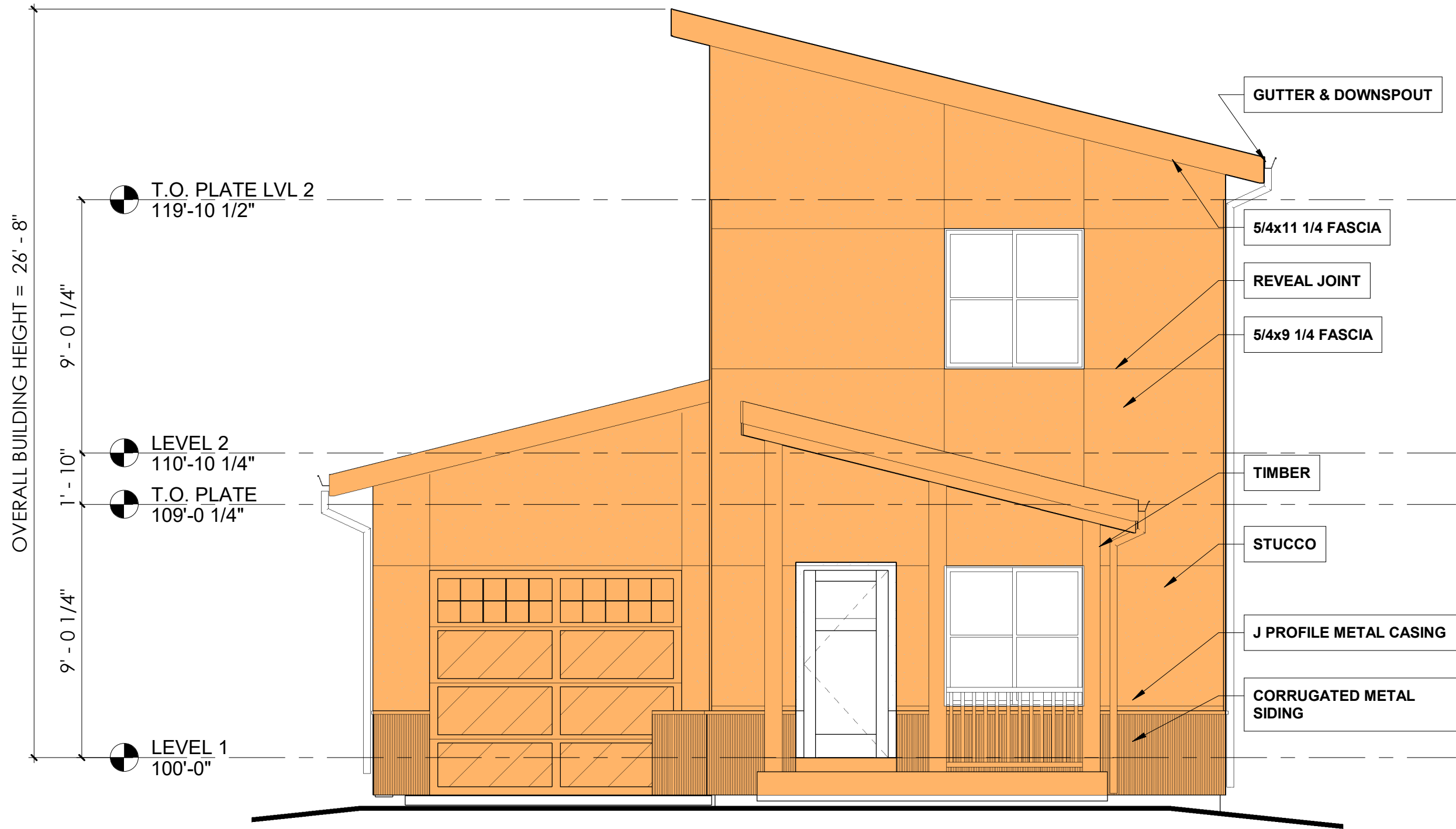
**FACTORY INSTALLED NOTE**

**1 LEVEL 2 FLOOR PLAN**  
1/2" = 1'-0"

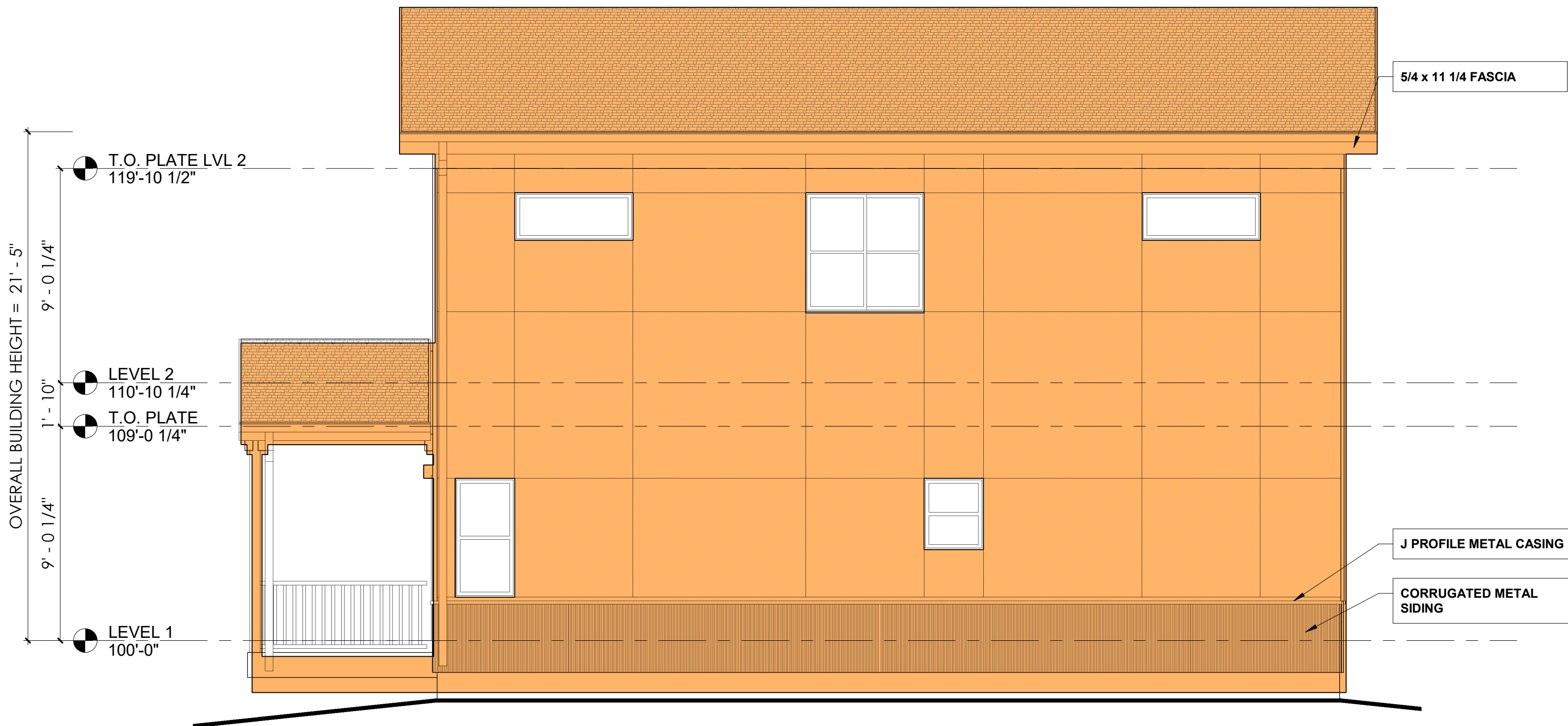




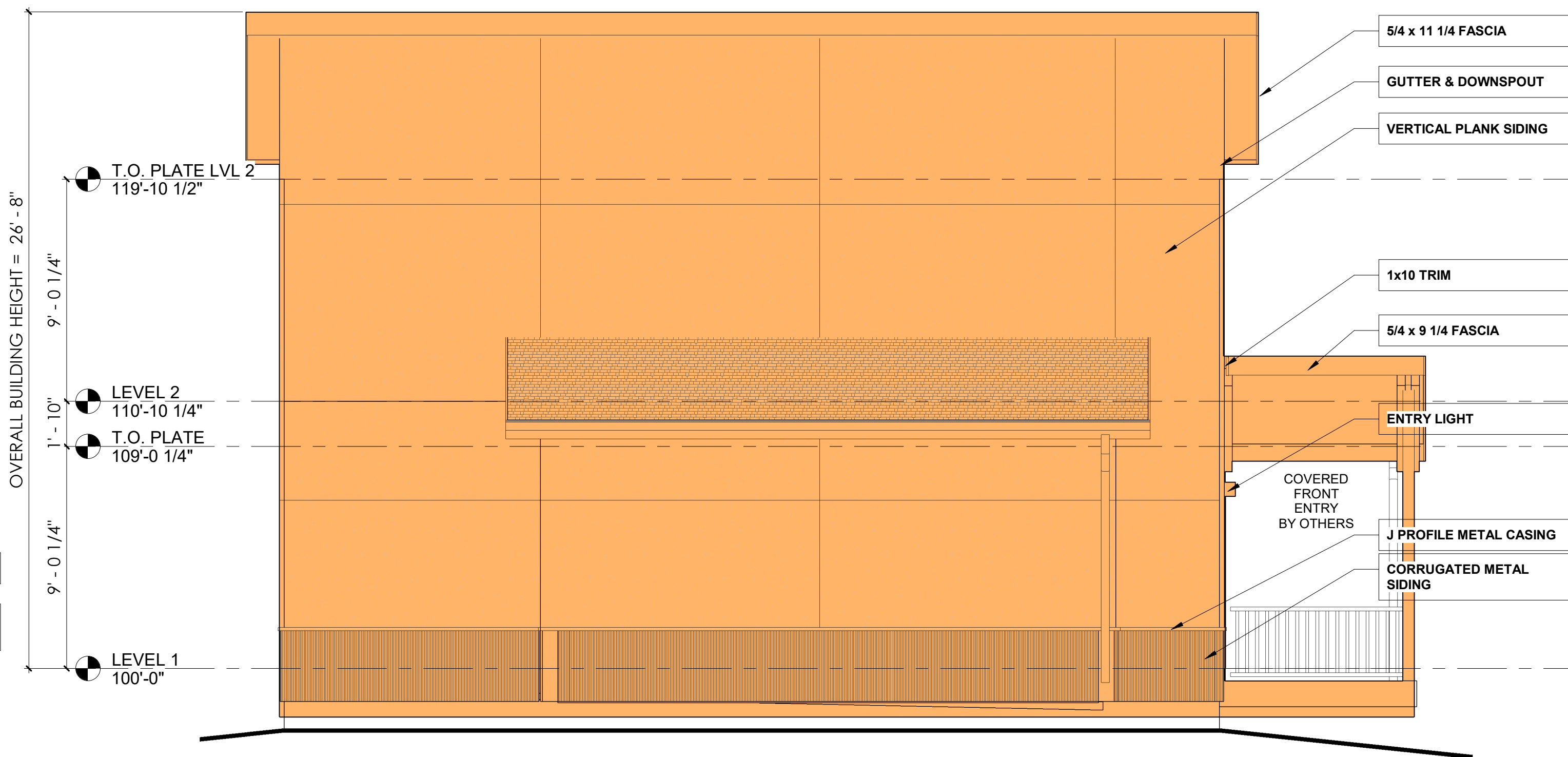
4 REAR ELEV. - MTN MODERN  
1/4" = 1'-0"



2 FRONT ELEV. - MTN MODERN  
1/4" = 1'-0"

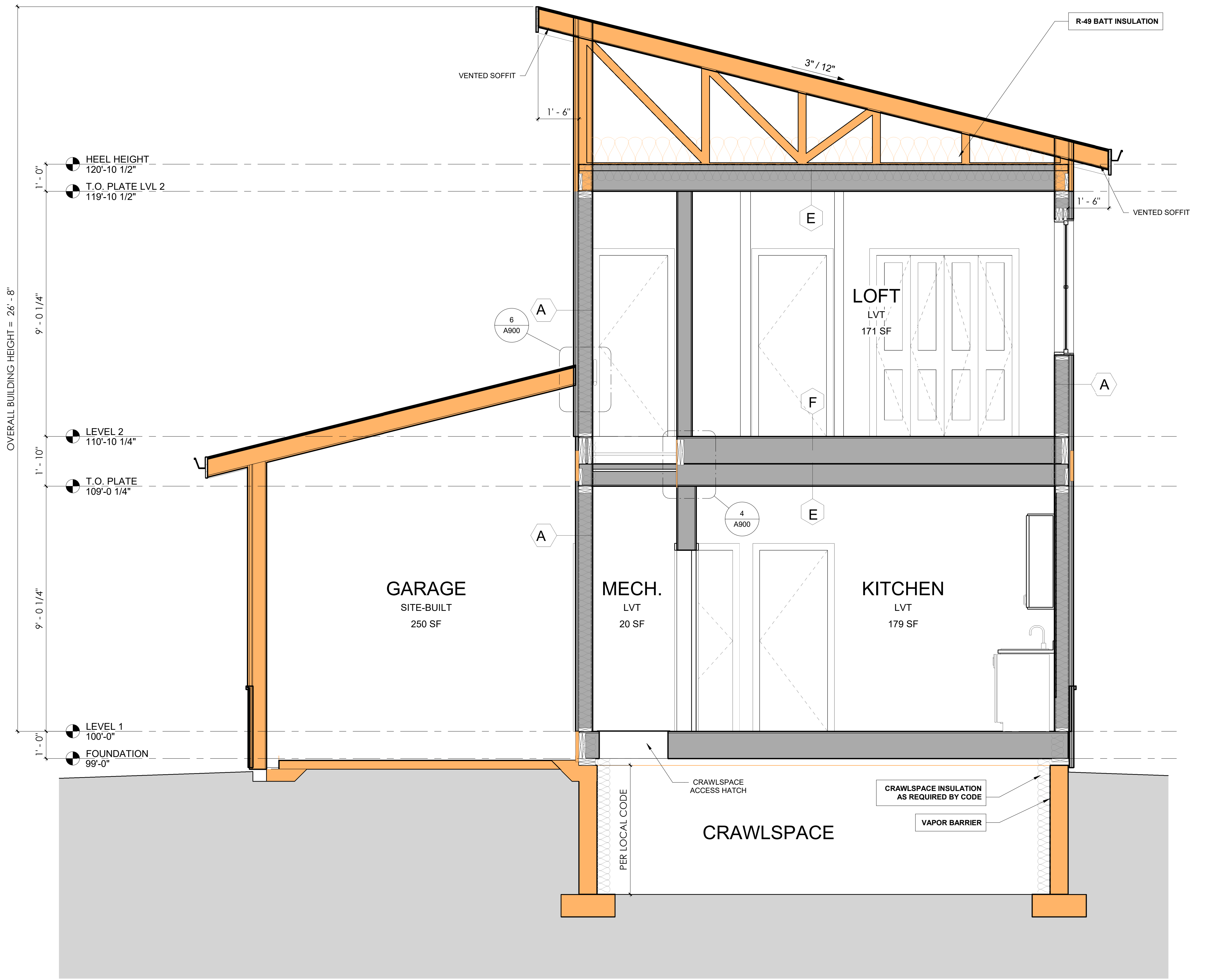


3 RIGHT ELEV. - MTN MODERN  
1/4" = 1'-0"

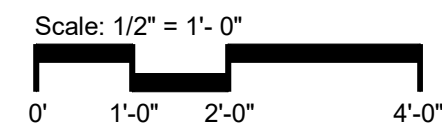


1 LEFT ELEV. - MTN MODERN  
1/4" = 1'-0"





1 BLDG SECTION - CROSS SECTION  
1/2" = 1'-0"



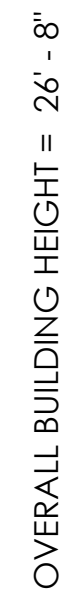


2024-031G

## LA PLATA COUNTY, CO

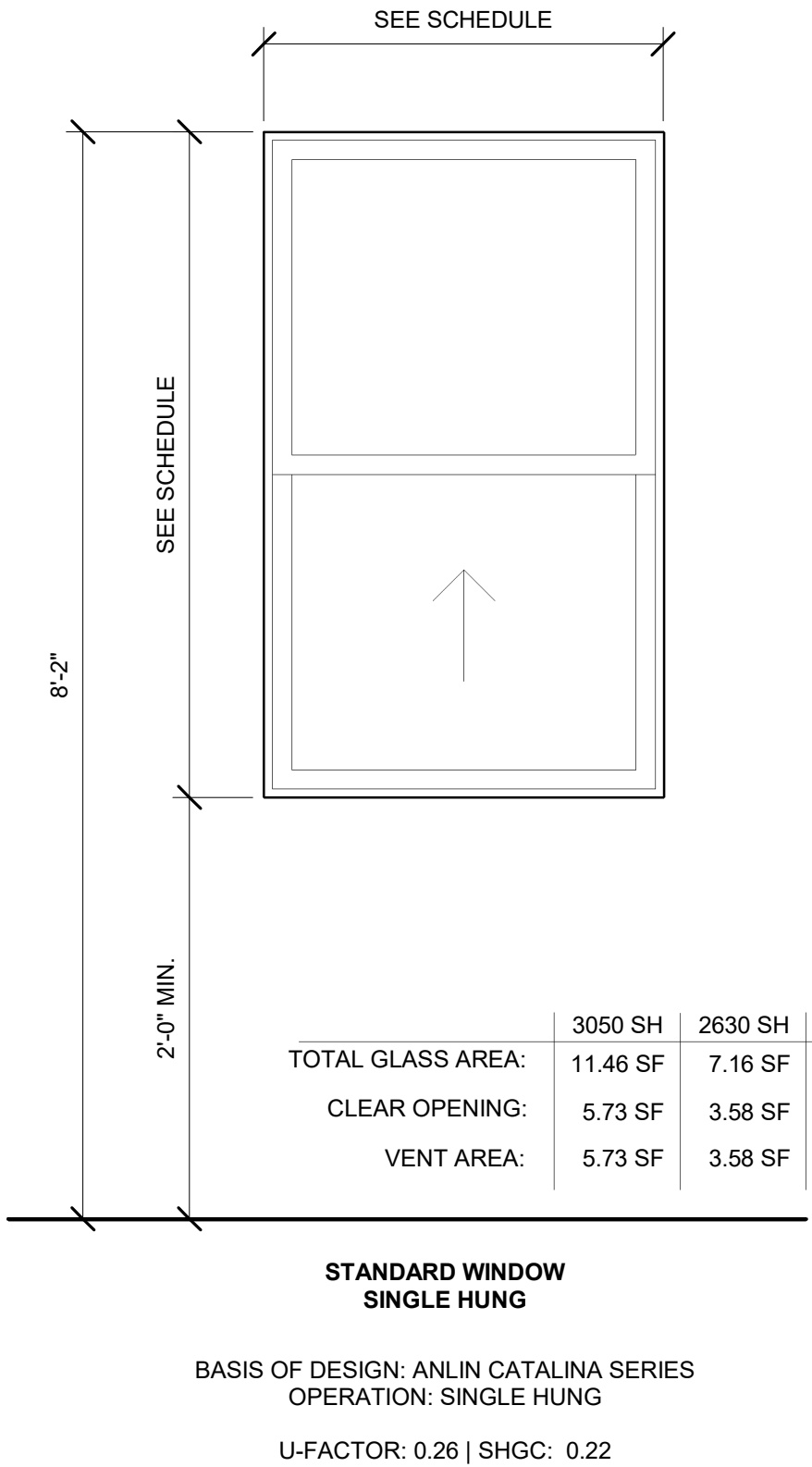
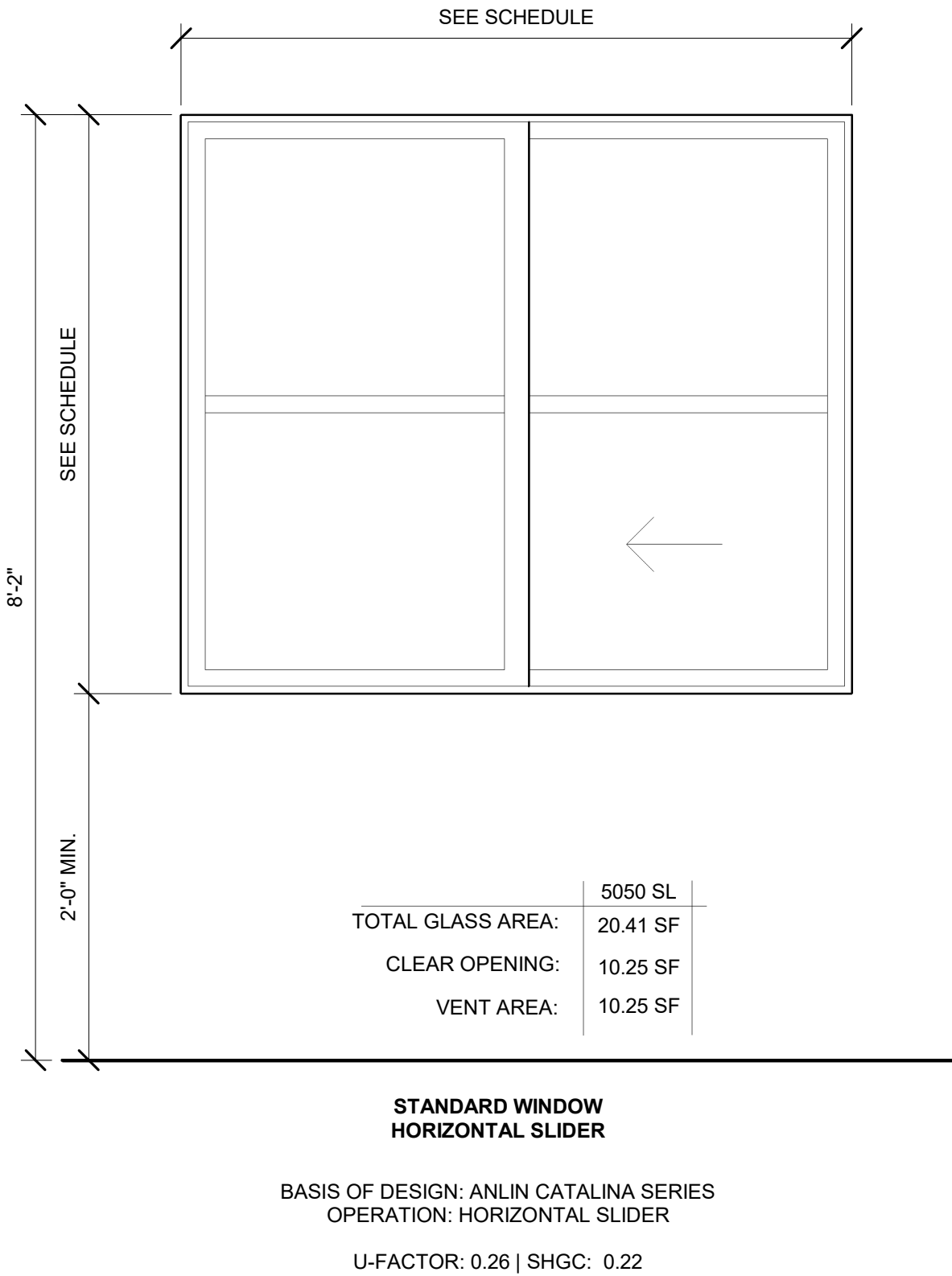
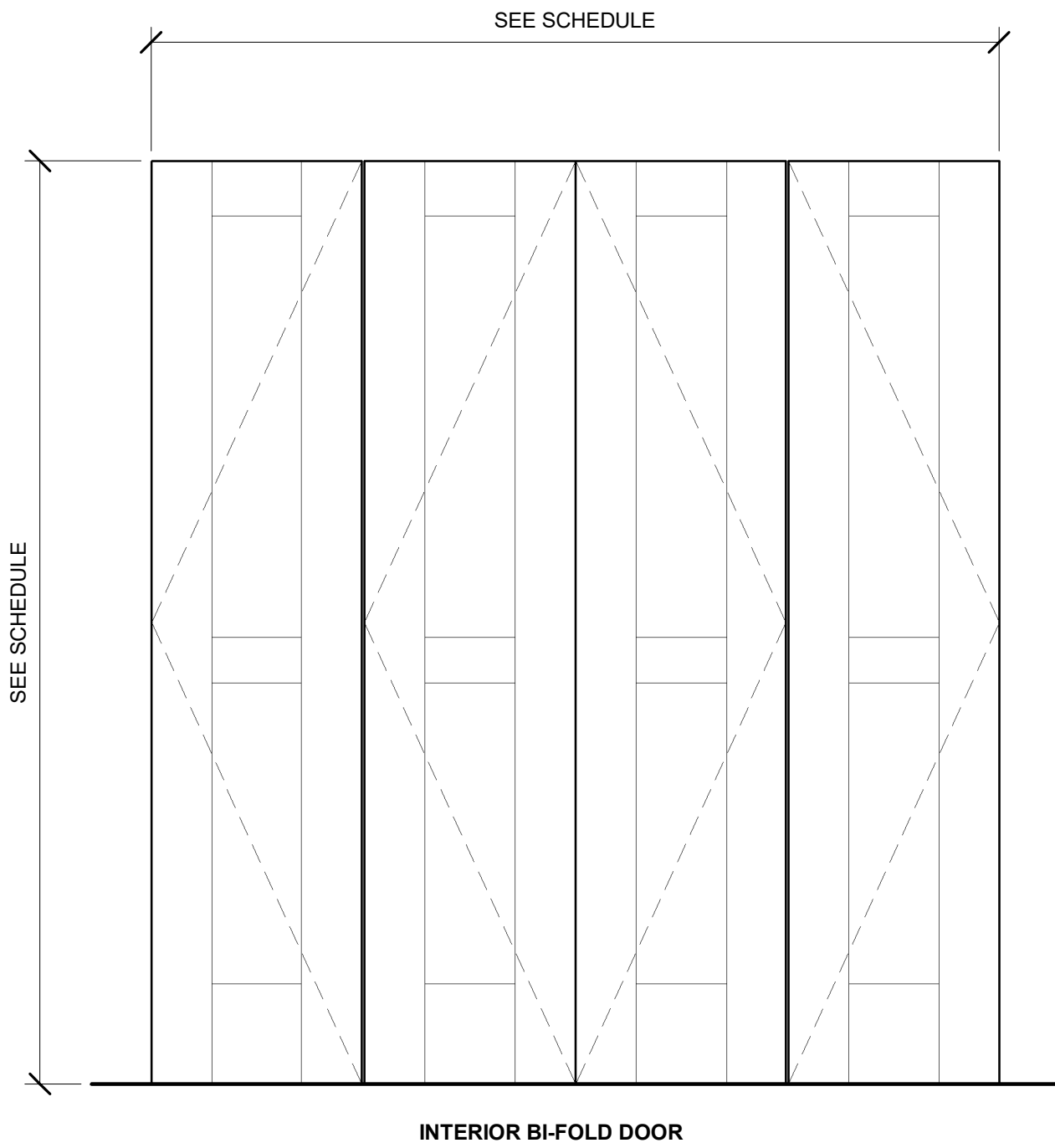
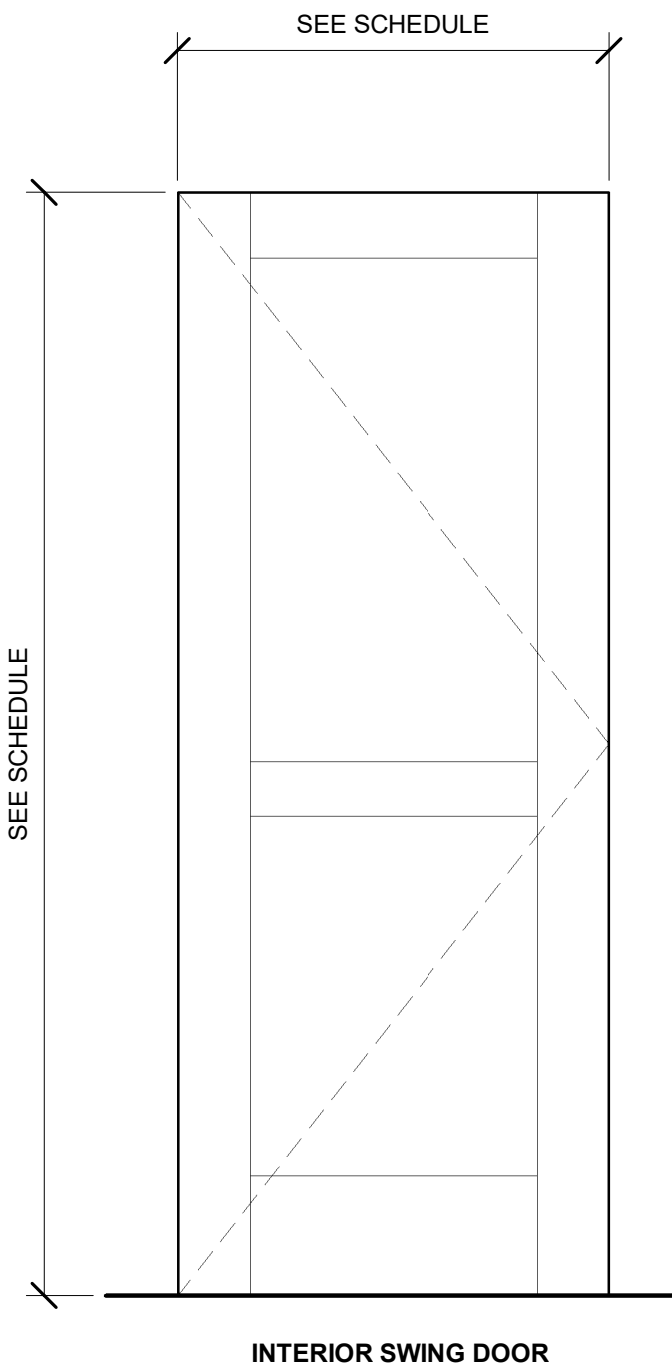
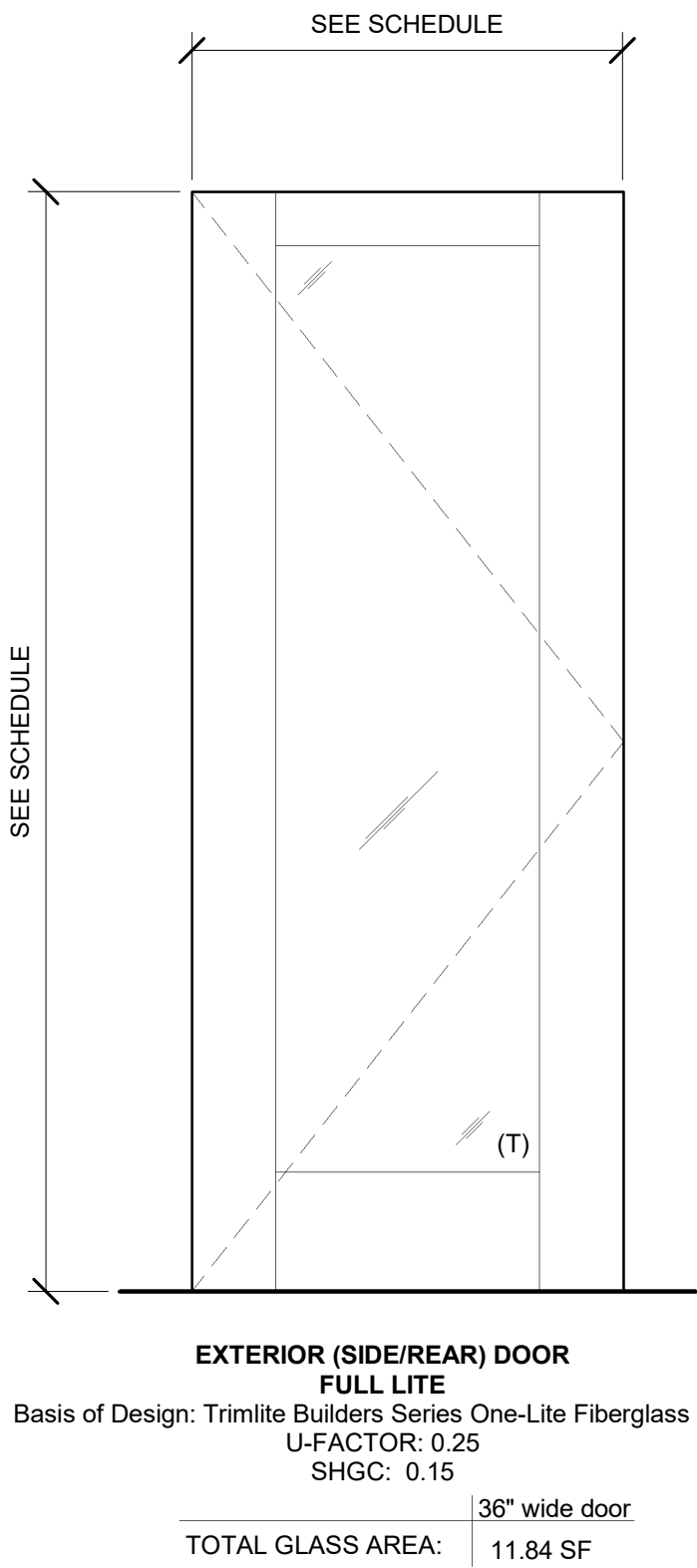
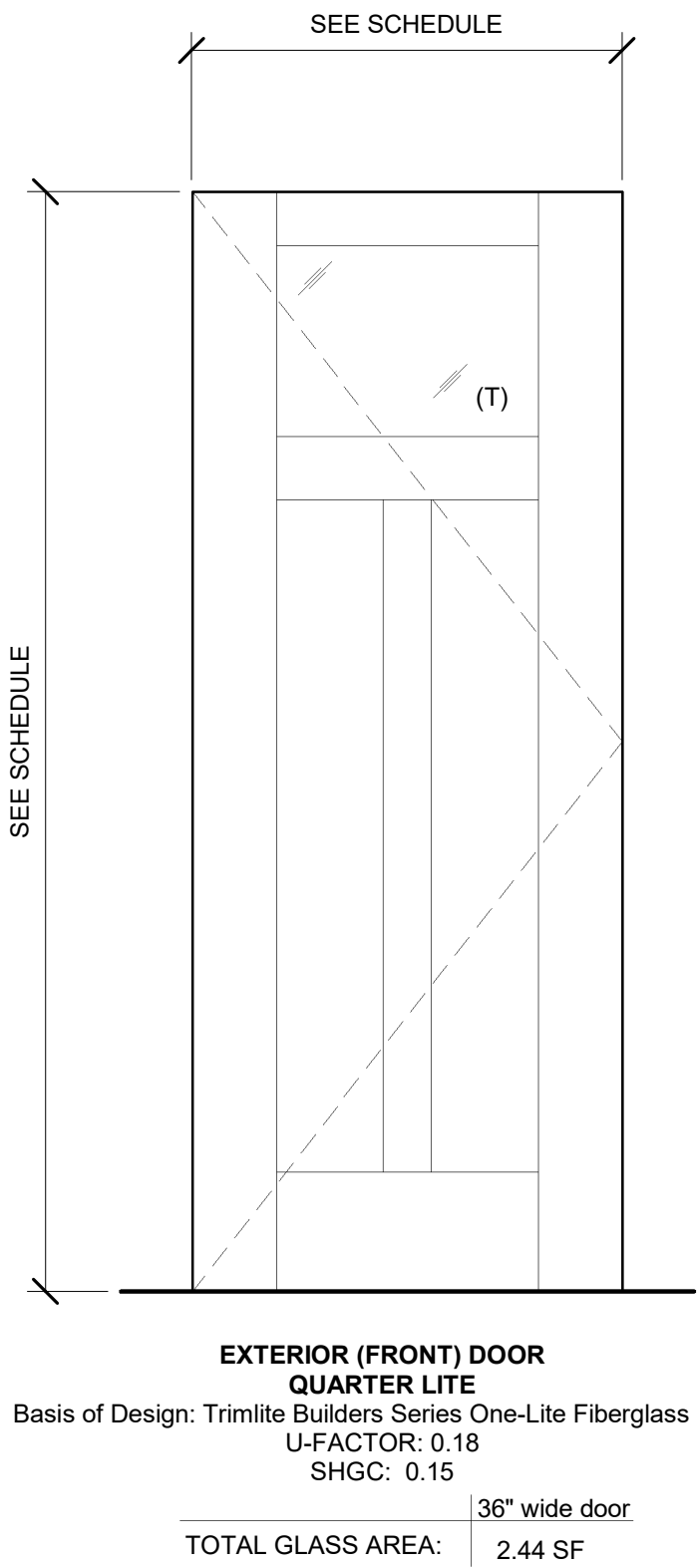
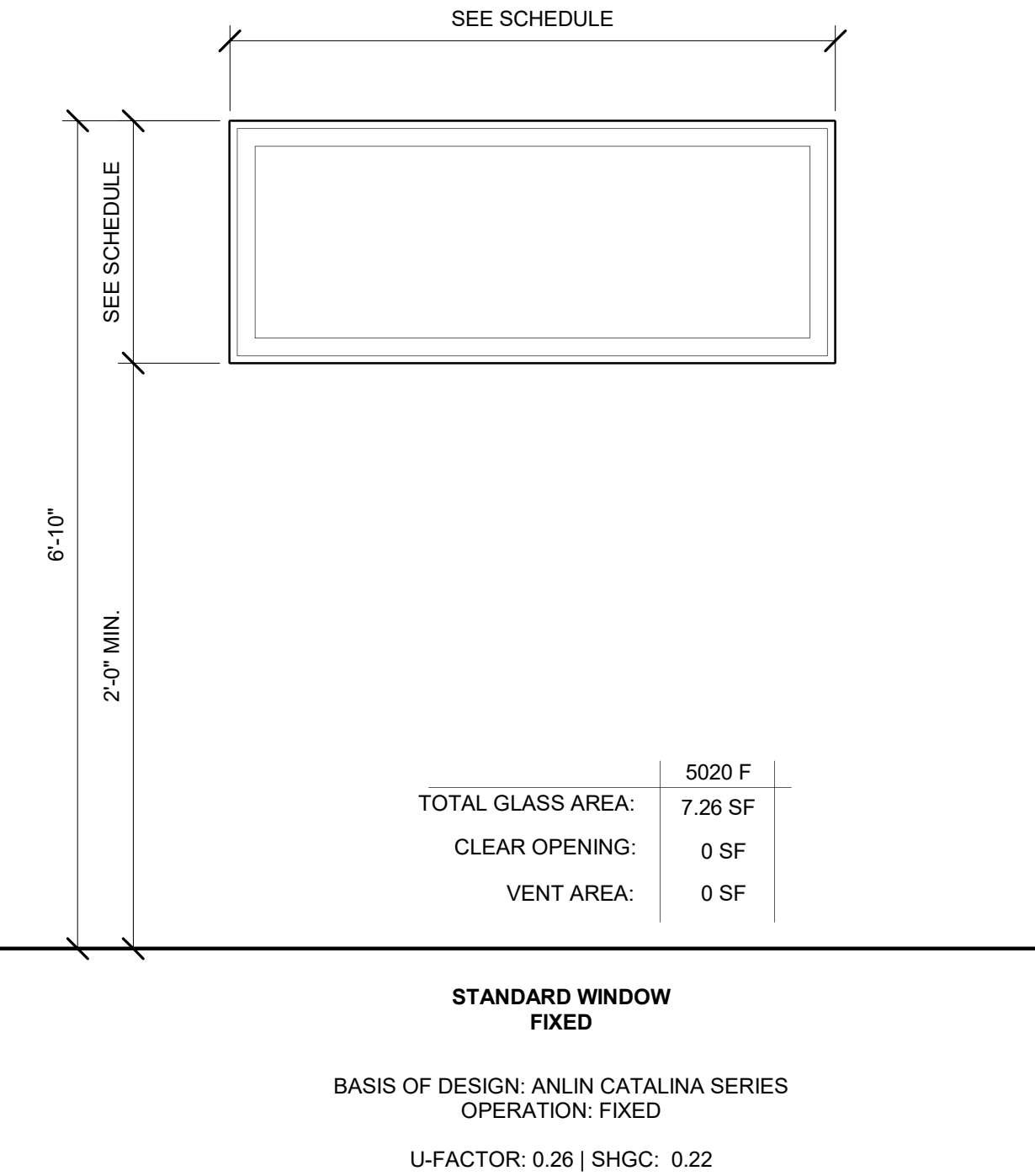
BLDG SECTIONS


A306



Door Schedule				
Width	Height	Family and Type	Comments	Count
2'-6"	6'-8"	Door Bifold 2 Panel: 4-3080	BIFOLD	3
5'-0"	6'-8"	Door Bifold 4 Panel1: 5-6080	BIFOLD	1
3'-0"	6'-8"	Door Flush Adj Swing2: 3'-0"x6'-8" - 20 Min Rated	SW 20 MIN	1
2'-6"	6'-8"	Door Flush Adj Swing: 2'-6"x6'-8"	SW	5
3'-0"	6'-8"	Door Flush Adj Swing: 3'-0"x6'-8"	SW	1
3'-0"	6'-8"	Exterior Door Front Door1: 1.1-3680	FRONT DOOR (QUARTER LITE)	1
9'-0"	8'-0"	Overhead-Sectional_Decorative_Door001_2346: 8' x 6'-6"	SITE-BUILT BY OTHERS	1

Window Schedule			
Width	Height	Family and Type	Count
2'-6"	3'-0"	FW - Window Single Hung2: 2'6" x 3'0"	1
2'-6"	5'-0"	FW - Window Single Hung2: 2'6" x 5'0"	1
5'-0"	2'-0"	Fixed: 5'-0"x 2'-0"	2
5'-0"	5'-0"	FW - Window Slider: E-6060	5





Fading West Building Systems  
Architecture & Engineering Studio  
1995 McCormick St.  
Buena Vista, CO 81211

SHAVANO 18

2024-03IG

ROCK CREEK

LA PLATA COUNTY, CO

WINDOW/DOOR SCHEDULES

A400





Fading West Building Systems  
Architecture & Engineering Studio

1995 McCormick St.  
Buena Vista, CO  
81211

SHAVANO 18

2024-03IG

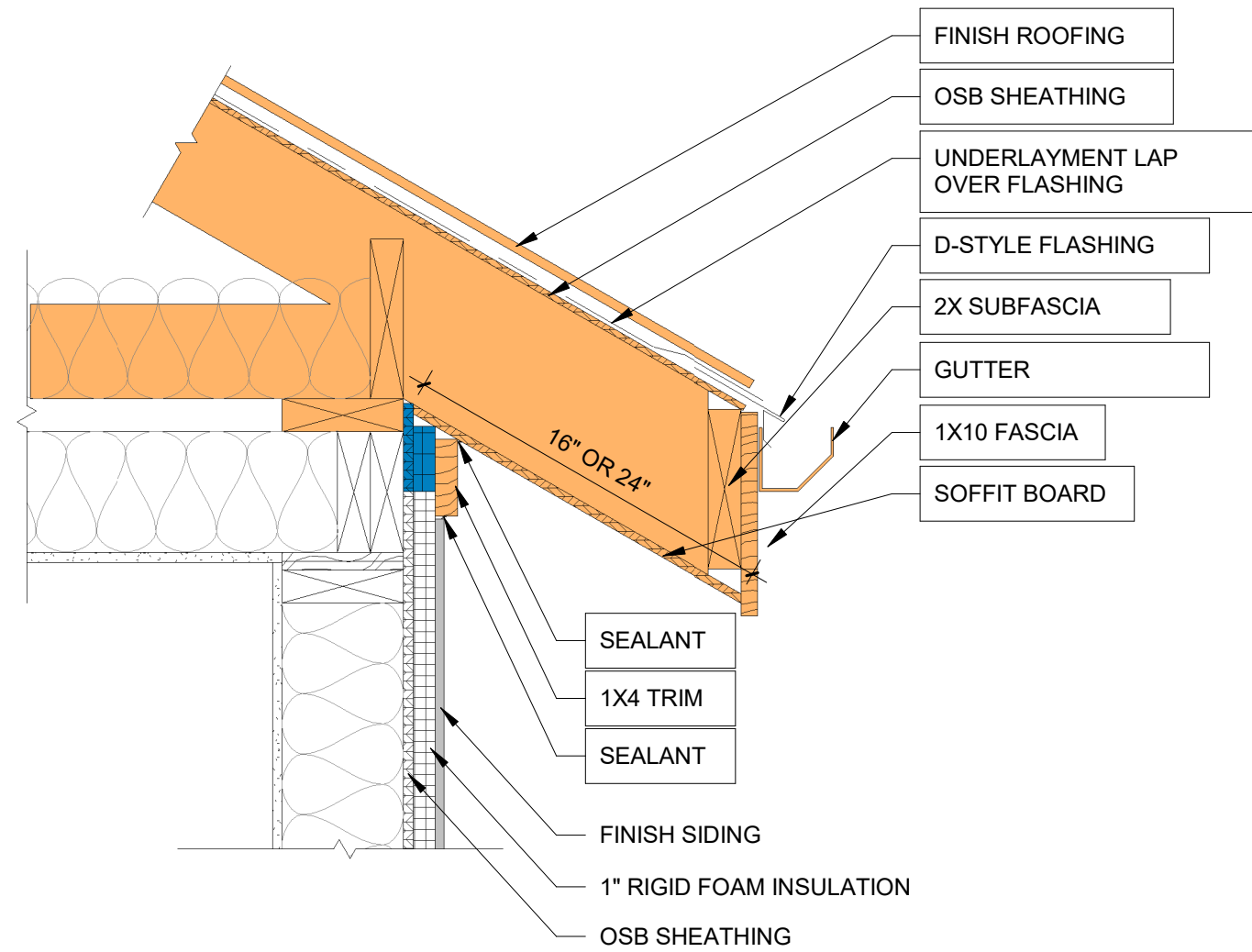
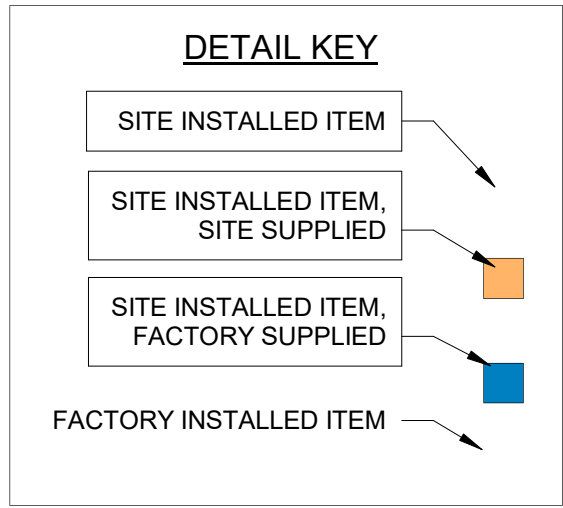
ROCK CREEK

LA PLATA COUNTY, CO

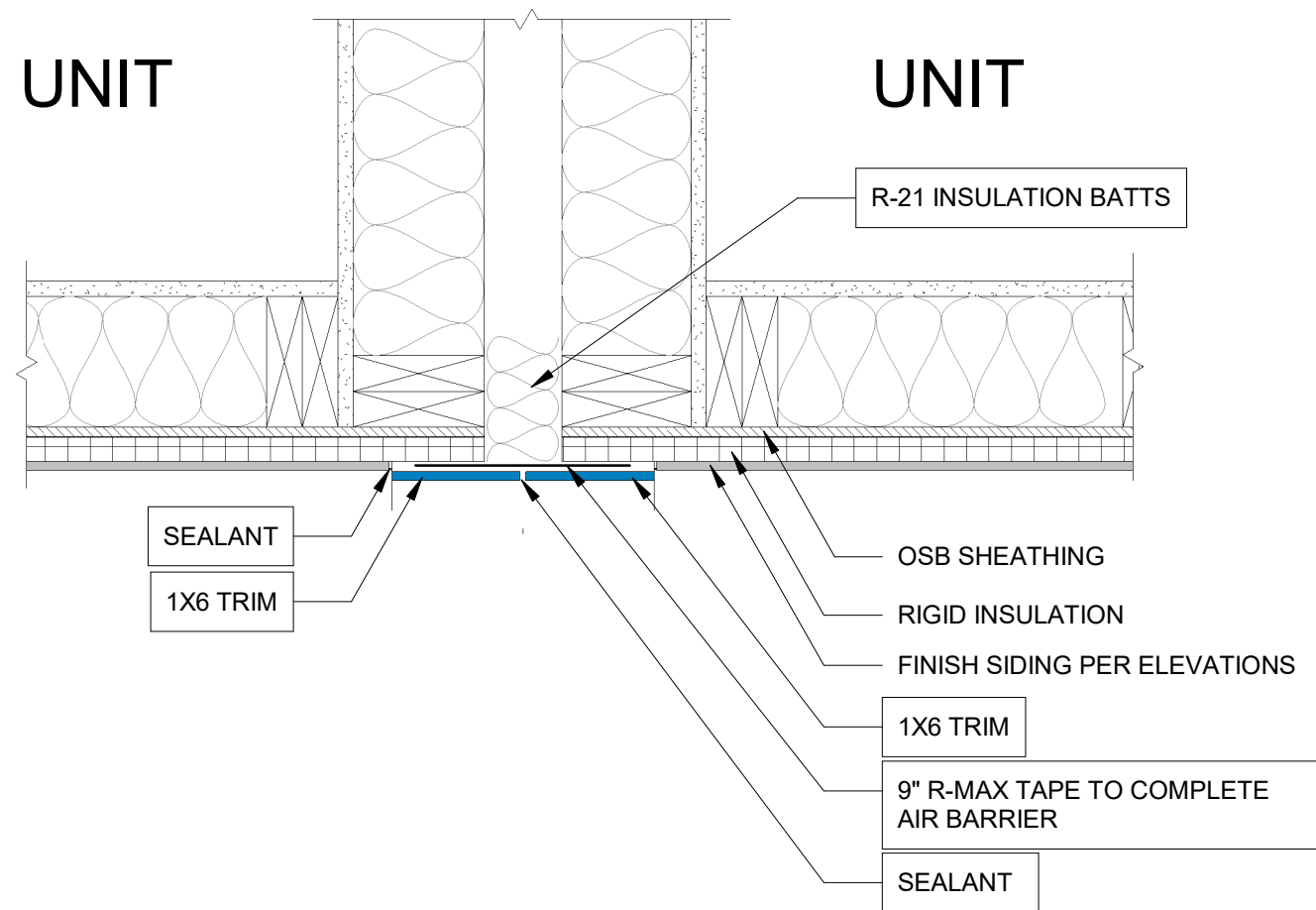
REV	DATE	DESCRIPTION

STITCH DETAILS

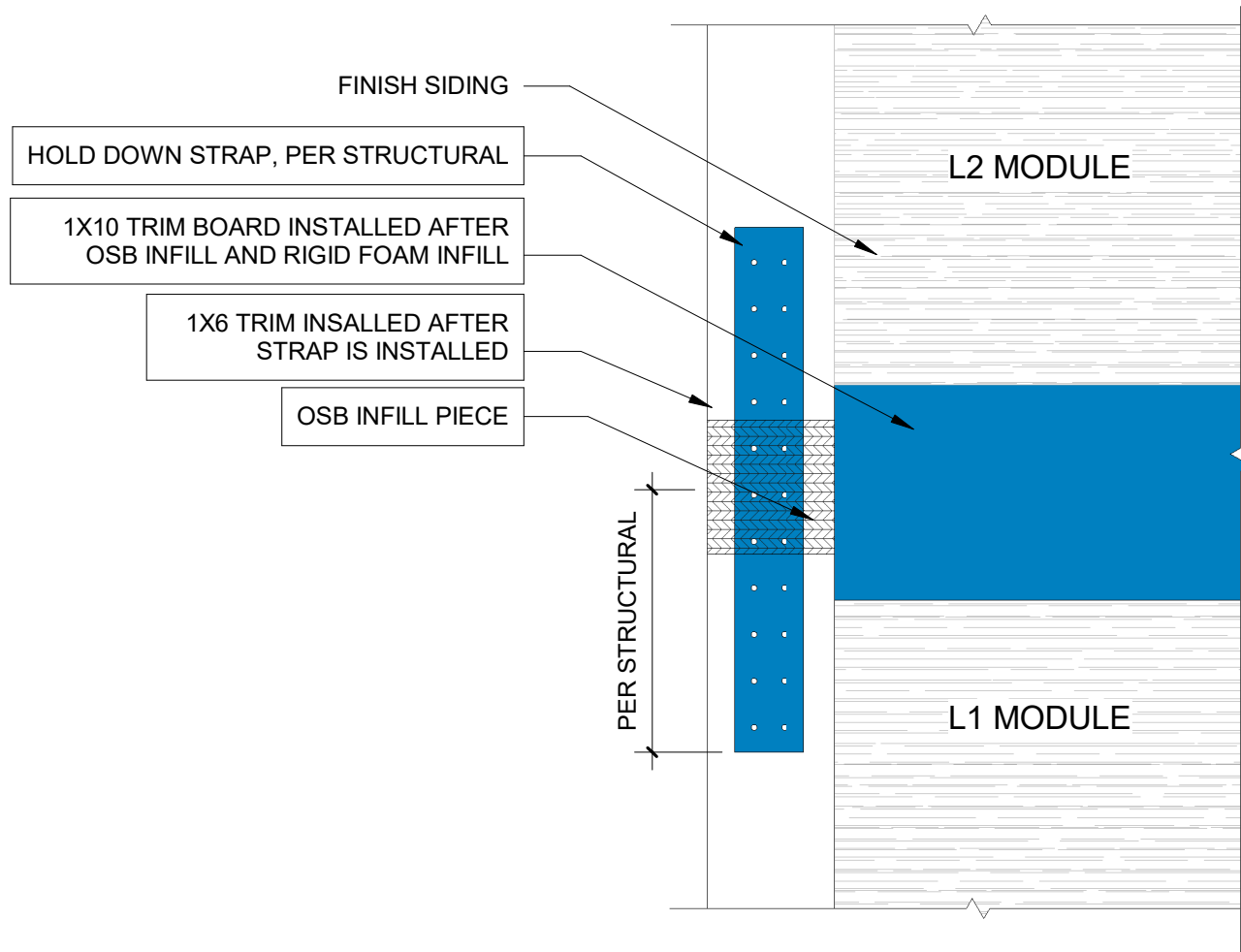
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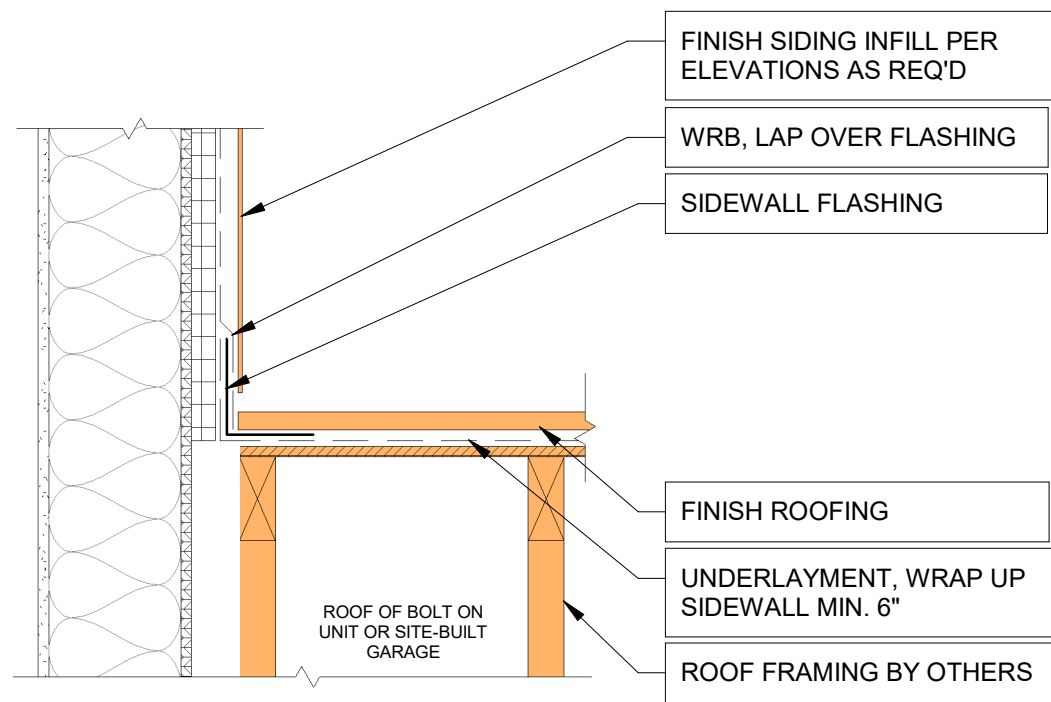
3 TYPICAL EAVE  
1 1/2" = 1'-0"



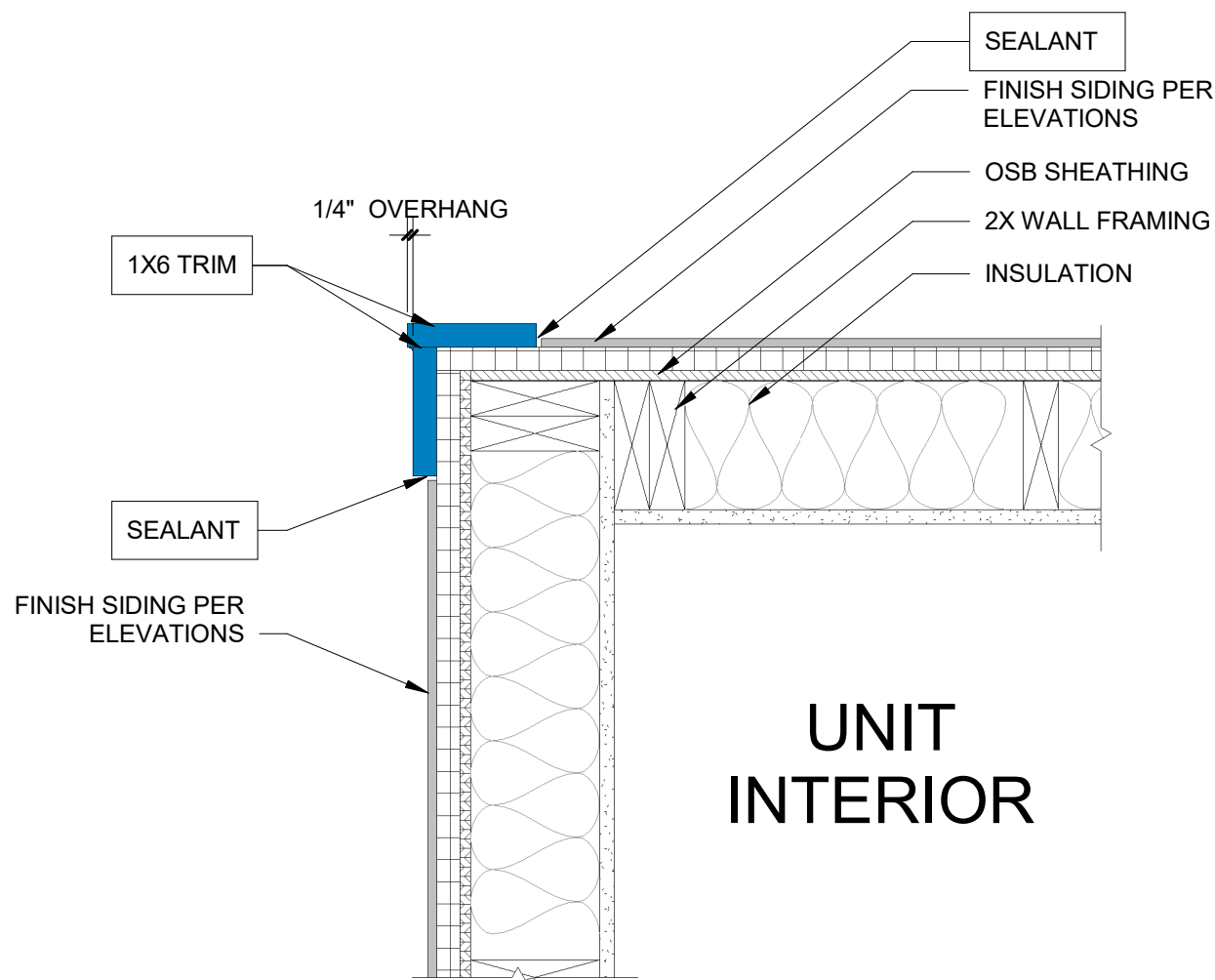
2 MATELINE TYPICAL TRIM  
1 1/2" = 1'-0"



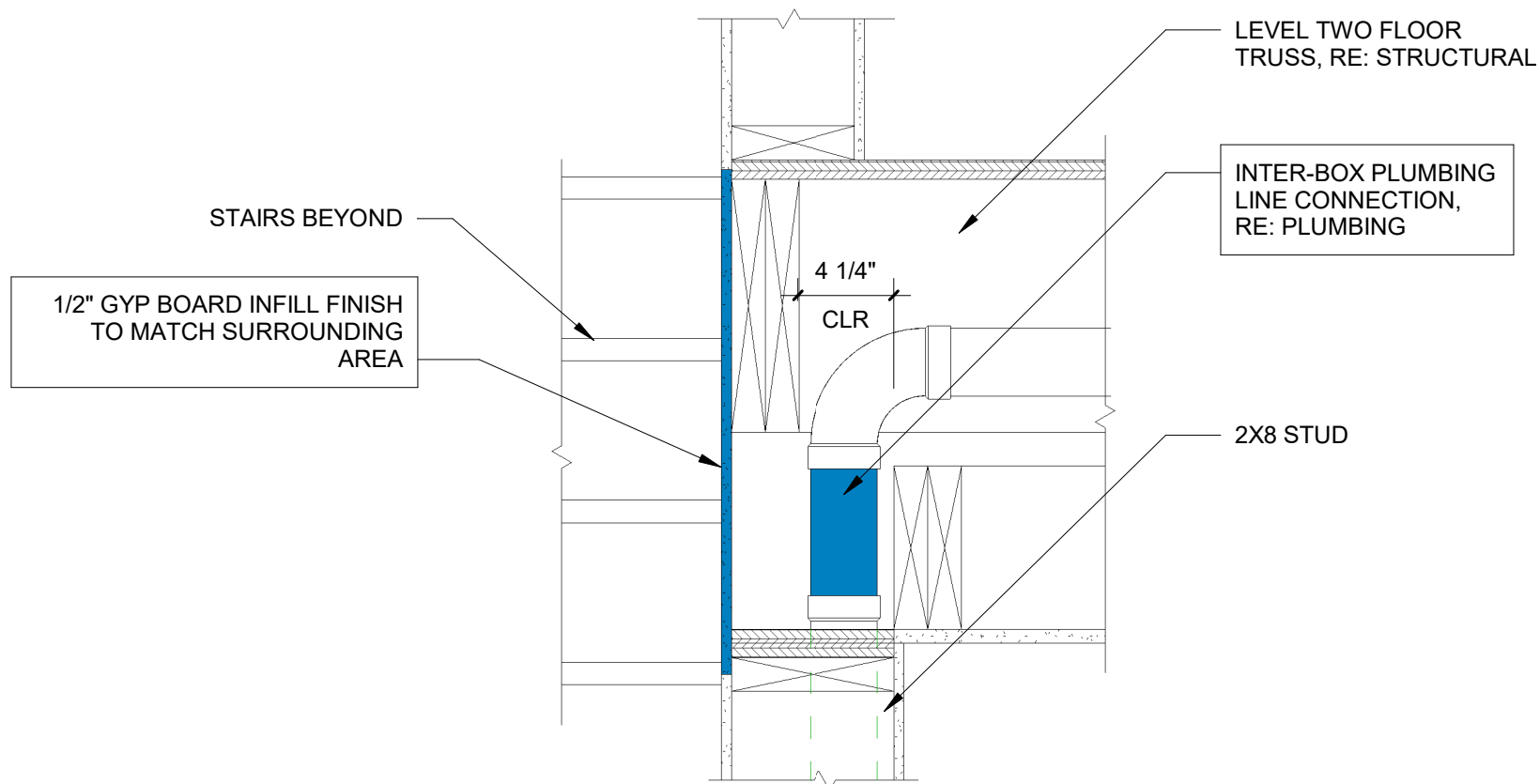
1 L1 TO L2 HOLD DOWN CONNECTION  
1 1/2" = 1'-0"



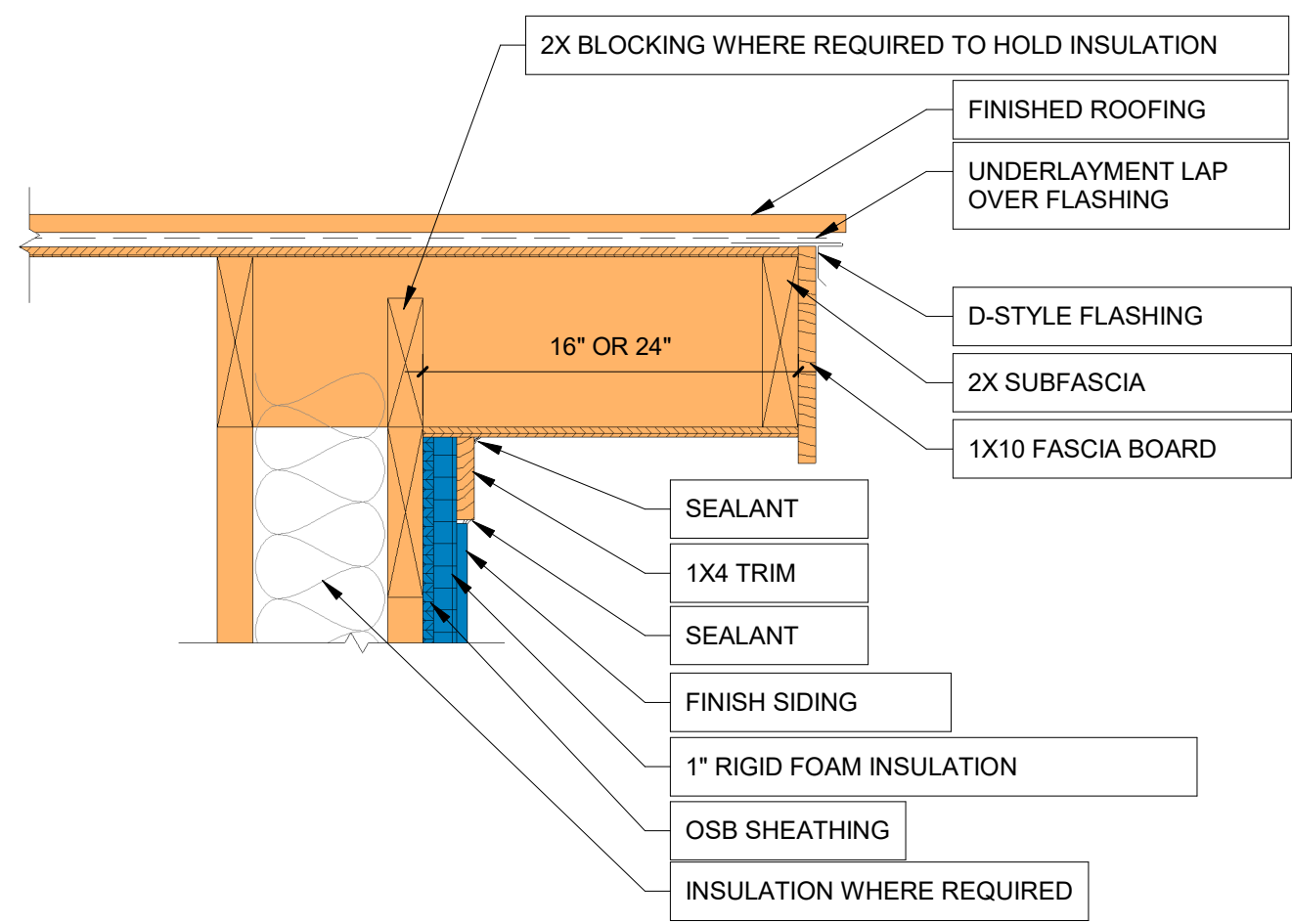
6 SIDEWALL FLASHING  
1 1/2" = 1'-0"



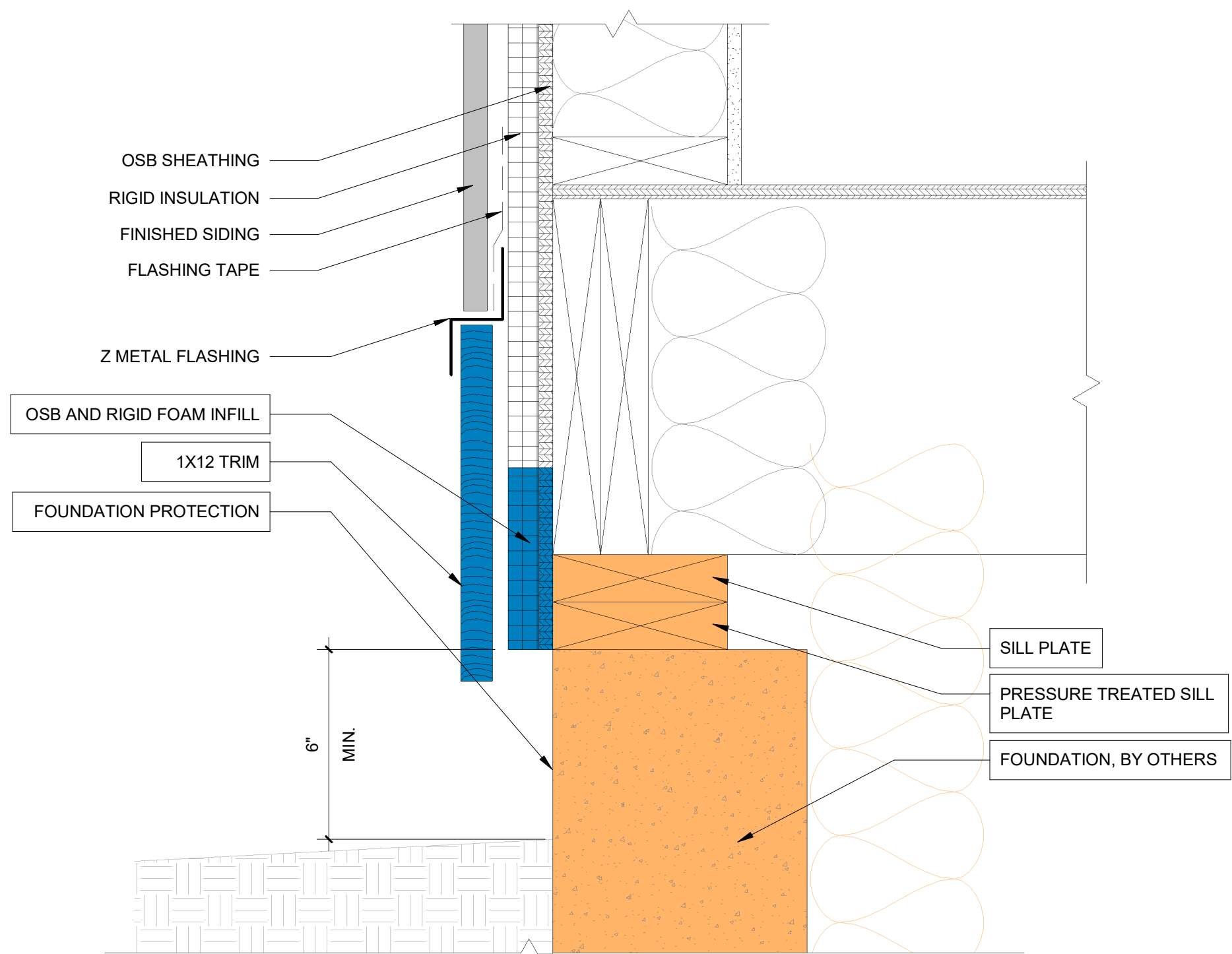
5 TYP. EXTERIOR CORNER TRIM  
1 1/2" = 1'-0"



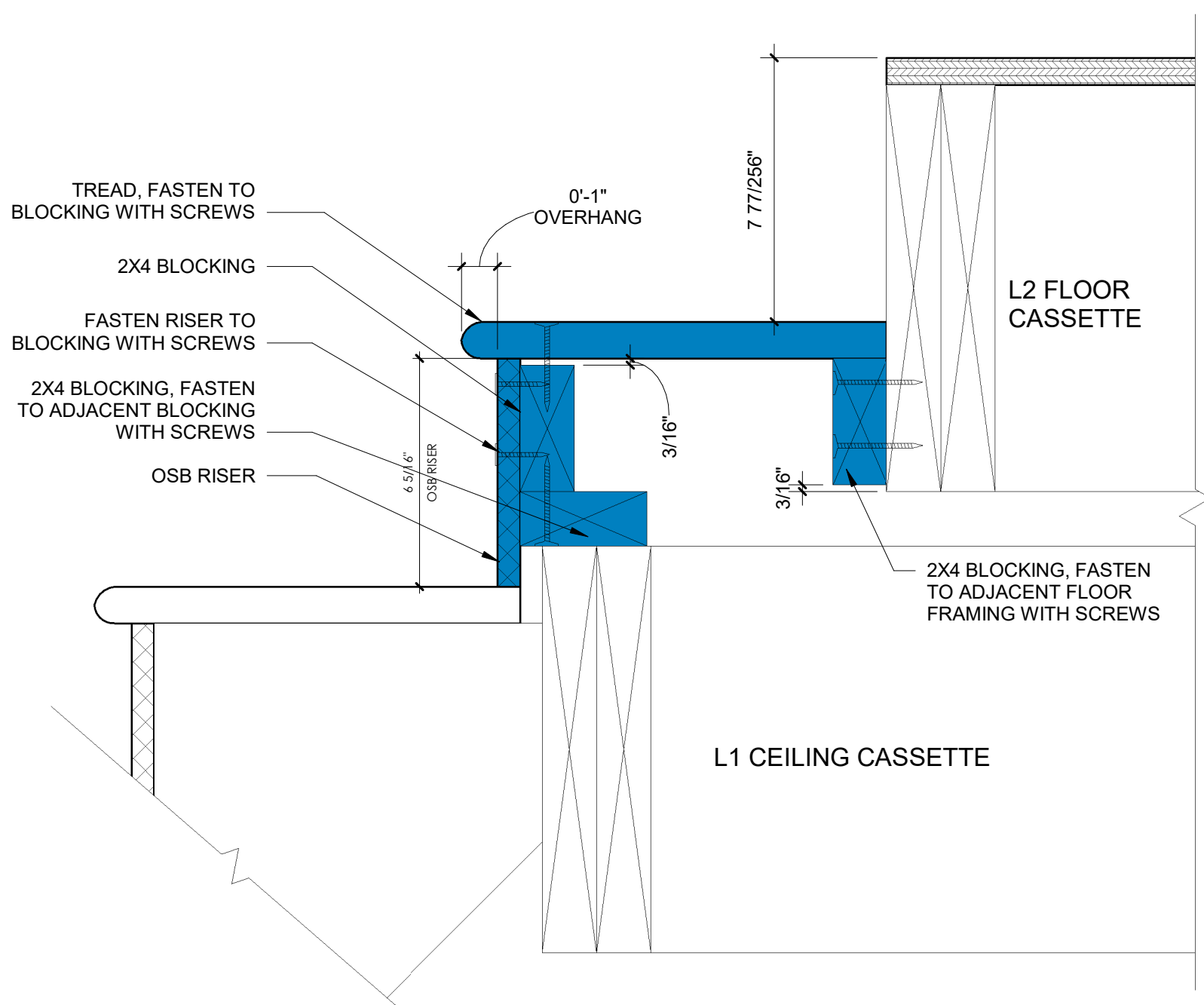
4 MEP CONNECTIVITY @ STAIR WALL  
1 1/2" = 1'-0"



9 TYPICAL RAKE  
1 1/2" = 1'-0"



8 TRIM @ L1 FLOOR  
3" = 1'-0"



7 TOP STAIR TREAD INFILL ATTACHMENT  
3" = 1'-0"

## **ORDINANCE 362**

### **AN ORDINANCE BY THE BOARD OF TRUSTEES OF THE TOWN OF IGNACIO, COLORADO, FOR THE REGULATION OF TRAFFIC BY THE TOWN OF IGNACIO, ADOPTING BY REFERENCE THE 2024 EDITION OF THE MODEL TRAFFIC CODE; REPEALING ALL ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING PENALTIES FOR VIOLATION THEREOF.**

**WHEREAS**, the last Model Traffic Code adopted by the Town of Ignacio Board of Trustees was the 2010 edition; and,

**WHEREAS**, the 2024 edition of the Model Traffic Code is the current Colorado Department of Transportation Code available; and

**WHEREAS**, the Board of Trustees have determined that adopting the 2024 Model Traffic Code is necessary.

**NOW THEREFORE BE IT ORDAINED** by the Board of Trustees of the Town of Ignacio, Colorado:

(See Town of Ignacio Municipal Code 8-4 – Traffic Offenses)

Section 1. *Adoption.* Pursuant to parts 1 and 2 of Article 16 of Title 31 and Part 4 of Article 15 of Title 30 C.R.S., there is hereby adopted by reference the 2024 edition of the “Model Traffic Code” promulgated and published as such by the Colorado Department of Transportation, Traffic Safety and Engineering Services, 2829 W. Howard Place, Denver, CO 80204. The subject matter of the Model Traffic Code relates primarily to comprehensive traffic control regulation for the Town. The purpose of this Ordinance and the Code adopted herein is to provide a system of traffic regulations consistent with state law and generally conforming to similar regulations throughout the state and the nation. Three (3) copies of the Model Traffic Code adopted herein are now filed in the office of the Clerk of the Town of Ignacio, Colorado, and may be inspected during regular business hours.

Section 2. *Deletions.* The 2024 edition of the Model Traffic Code is adopted as if set out at length save and except the following articles and/or sections which are declared to be inapplicable to this municipality and are therefore expressly deleted: None.

Section 3. *Penalties.* The following penalties, herewith set forth in full, shall apply to this Ordinance:

- a) It is unlawful for any person to violate any of the provisions adopted in this Ordinance.
- b) Every person convicted of a violation of any provision adopted in this Ordinance shall be punished in accordance with penalty provisions in Part 17 of the Model Traffic Code, included in their entirety herein:



## **Part 17**

### **Penalties And Procedures**

Preface.

(1) Municipalities that have adopted the Code need to be aware of: sections 13-10-101, et. seq., section 42-4-110(2), and the Colorado Municipal Court Rules (C.M.C.R.).

(2) Counties that have adopted the Code need to be aware of: part 5 of Code 6 of title 13, section 16-2-201, sections 30-15-401(1)(h), 30-15-402, 30-15-407, section 42-4-1701, Colorado Rules for Magistrates - Rule 7, and Colorado Rules of Criminal Procedure - Rule 4.1.

(3) Counties additionally need to be aware of section 30-15-401(1)(h), which reads in part, emphasis added:

“To control and regulate the movement and parking of vehicles and motor vehicles on public property; except that misdemeanor traffic offenses and the posted speed limit on any state highway located within the county shall be deemed a matter of statewide interest.”.

Pursuant to section 30-15-402, which reads in part, emphasis added:

(1) “Any person who violates any county ordinance adopted pursuant to this part 4 ... in the case of traffic offenses, commits a traffic infraction, and, upon conviction thereof, shall be punished by a fine of not more than one thousand dollars for each separate violation. If authorized by the county ordinance, the penalty assessment procedure provided in section 16-2-201, may be followed by any arresting law enforcement officer for any such violation. As part of said county ordinance authorizing the penalty assessment procedure, the board of county commissioners may adopt a graduated fine schedule for such violations. Such graduated fine schedule may provide for increased penalty assessments for repeat offenses by the same individual. In the case of county traffic ordinance violations, the provisions of sections 42-4-1701 and 42-4-1703, and sections 42-4-1708 to 42-4-1718, shall apply; except that the fine or penalty for a violation charged and the surcharge thereon if authorized by county ordinance shall be paid to the county.

(2) In addition to the penalties prescribed in subsection (1) of this section, persons convicted of a violation of any ordinance adopted pursuant to this part 4 are subject to:

(a) A surcharge of ten dollars that shall be paid to the clerk of the court by the defendant. Each clerk shall transmit the moneys to the court administrator of the judicial district in which the offense occurred for credit to the victims and witnesses assistance and law enforcement fund established in that judicial district pursuant to section 24-4.2-103”.

**1701. Traffic offenses and infractions classified - penalties - penalty and surcharge schedule - repeal.**

(1) It is a traffic infraction for any person to violate any of the provisions of articles 1 to 3 of this title 42 and parts 1 to 3 and 5 to 19 of this article 4 unless such violation is, by articles 1 to 3 of this title 42 and parts 1 to 3 and 5 to 19 of this article 4 or by any other law of this state, declared to be a felony, misdemeanor, petty offense, civil infraction, or misdemeanor traffic offense. Such a traffic infraction constitutes a civil matter.

(2) (a) For the purposes of this part 17, “judge” shall include any county court magistrate who hears traffic infraction matters, but no person charged with a traffic violation other than a traffic infraction or class 2 misdemeanor traffic offense shall be taken before a county court magistrate.

(b) For the purposes of this part 17, “magistrate” shall include any county court judge who is acting as a county court magistrate in traffic infraction and class 2 misdemeanor traffic offense matters.

(3)(a)(I) Except as provided in subsections (4) and (5) of this section or the section creating the infraction, traffic infractions are divided into two classes which shall be subject to the following penalties which are authorized upon entry of judgment against the defendant:

Class	Minimum Penalty	Maximum Penalty
A	\$15.00 Penalty	\$100.00 Penalty
B	\$15.00 Penalty	\$100.00 Penalty

(II) (A) Except as otherwise provided in sub-subparagraph (B) of this subparagraph (II), subsections (4) and (5) of this section, and sections 42-4-1301.3, 42-4-1301.4 and 442-4-1307, or the section creating the offense, misdemeanor traffic offenses are vided into two classes that are distinguished from one another by the following penalties that are authorized upon conviction:

Class	Minimum Sentence	Maximum Sentence
1	Ten days imprisonment, or \$300 fine, or both	One year imprisonment, or \$1000 fine, or both
2	Ten days imprisonment, or \$150 fine, or both	Ninety days of imprisonment, or \$300 fine, or both

(B) Any person convicted of a class 1 or class 2 misdemeanor traffic offense shall be required to pay restitution as required by article 18.5 or title 16, and may be sentenced to perform a certain number of hours of community or useful public service in addition to any other sentence provided by sub-paragraph (A) or this subparagraph (II), subject to the conditions and restrictions of section 18-1.3-507.

(b) Any traffic infraction or misdemeanor traffic offense defined by law outside of articles 1 to 3 of this title shall be punishable as provided in the statute defining it or as otherwise provided by law.

(c) The department has no authority to assess any points under section 42-2-127, upon entry of judgement for any class B traffic infractions.

(4)(a)(I) Except as provided in subsection (5)(c) of this section, every person who is convicted of. Who admits liability for, or against whom a judgement is entered for a violation of any provision of this title 42 to which subsection (5)(a) or (5)(b) of this section applies shall be fined or penalized, and have a surcharge levied thereon pursuant to sections 24-4.1-119 (1) (f) and 24-4.2-104 (1)(b)(I), in accordance with the penalty and surcharge schedule set forth in subsections (4) (a)(I)(A) to (4)(a)(I)(S) of this section; or, if no penalty or surcharge is specified in the schedule, the penalty for class A and class B traffic infractions shall be fifteen dollars. And the surcharge shall be four dollars. These penalties and surcharges shall apply whether the defendant acknowledges the defendant's guilt or liability in accordance with the procedures set forth by subsection (5) (a) this section, is found guilty or liability by a court of competent jurisdictions, or has judgement entered against the defendant by a county court magistrate. Penalties and surcharges for violating specific sections shall be as follows:

(A) Driver's license violations:

Section Violated	Penalty	Surcharge
42-2-101	\$35.00	\$10.00
42-2-101 (2), (3), or (5)	\$15.00	\$6.00
42-2-103	\$15.00	\$6.00
42-2-105	\$70.00	\$10.00
42-2-105.5(4)	\$65.00	\$10.00
42-2-106	\$70.00	\$10.00
42-2-115	\$35.00	\$10.00
42-2-116 (6)(a)	\$30.00	\$6.00
42-2-119	\$15.00	\$6.00
42-2-134	\$35.00	\$10.00
42-2-136	\$35.00	\$10.00
42-2-138	\$100.00	\$15.00
42-2-139	\$35.00	\$10.00
42-2-140	\$35.00	\$10.00
42-2-141	\$35.00	\$10.00
42-2-204	\$70.00	\$10.00
42-2-404	\$100.00	\$15.00

(B) Registration and taxation violations:

Section Violated	Penalty	Surcharge
42-3-103	\$50.00	\$16.00
42-3-113	\$15.00	\$6.00
42-3-202	\$15.00	\$6.00
42-3-116	\$50.00	\$16.00
42-3-121 (1)(a)	\$75.00	\$24.00
42-3-121 (1)(c)	\$35.00	\$10.00
42-3-121 (1)(f), (1)(g), and (1)(h)	\$75.00	\$24.00
42-3-304 to 306	\$50.00	\$16.00
42-3-308	\$50.00	\$16.00

(C) Traffic regulation generally

Section Violated	Penalty	Surcharge
Sec.[1] 1412	\$15.00	\$6.00
Sec. 109 (13) (b)	\$15.00	\$6.00
Sec.109(13)(b)	\$100.00	\$15.00
Sec. 1211	\$30.00	\$6.00
Sec.1405	\$15.00	\$6.00

1 [1] Note: "Sec." refers to the corresponding section of this Model Traffic Code

(D) Equipment violations:

Section Violated	Penalty	Surcharge
Sec. 201	\$35.00	\$10.00
Sec. 202	\$35.00	\$10.00
Sec. 203	\$15.00	\$6.00
Sec. 204	\$15.00	\$6.00
Sec. 205	\$15.00	\$6.00
Sec. 206	\$15.00	\$6.00
Sec. 207	\$15.00	\$6.00
Sec. 208	\$15.00	\$6.00
Sec. 209	\$15.00	\$6.00
Sec. 210	\$15.00	\$6.00
Sec. 211	\$15.00	\$6.00
Sec. 212	\$15.00	\$6.00
Sec. 213	\$15.00	\$6.00
Sec.214	\$15.00	\$6.00
Sec.215	\$15.00	\$6.00
Sec. 216	\$15.00	\$6.00
Sec.217	\$15.00	\$6.00
Sec.218	\$15.00	\$6.00



Sec.219	\$15.00	\$6.00
Sec.220	\$15.00	\$6.00
Sec.221	\$15.00	\$6.00
Sec 222	\$15.00	\$6.00
Sec 223	\$15.00	\$6.00
Sec 224	\$15.00	\$6.00
Sec 225	\$15.00	\$6.00
Sec. 226	\$15.00	\$6.00
Sec. 227(1)	\$50.00	\$16.00
Sec. 228(1), (2), (3), (5) or (6)	\$15.00	\$6.00
Sec. 229	\$15.00	\$6.00
Sec.230	\$15.00	\$6.00
Sec.231	\$15.00	\$6.00
Sec. 232	\$15.00	\$6.00
Sec.233	\$75.00	\$24.00
Sec.234	\$15.00	\$6.00
Sec.235	\$50.00	\$16.00
Sec.236	\$65.00	\$16.00
Sec.237	\$65.00	\$6.00
Sec.1411	\$15.00	\$6.00
Sec.1412	\$15.00	\$6.00
Sec.1901	\$35.00	\$10.00

NOTE “Sec.” refers to the corresponding section of this Model Traffic Code.

(E) Emissions inspections:

Section Violated	Penalty	Surcharge
Sec.303(3)( c )	\$100.00	\$15.00
Sec 313 (3) (d)	\$15.00	\$6.00
(E.5) Dispel Inspections		
Sec. 412	\$50.00	\$16.00

(F) Size, weight and load violations:

Section Violated	Penalty	Surcharge
Sec. 106 (1), (3), (4), (6), or (7)	\$35.00	\$10.00
Sec. 106 (5)(a)(I)	\$100.00	\$32.00
Sec. 106(5)(a)(II)	\$500.00	\$156.00
Sec.106 (5)(a)(III)	\$500.00	\$78.00
Sec.106(5)(a)(IV)	\$1000.00	\$156.00
Sec.105(1) to (5)	\$50.00	\$16.00
Sec.106	\$50.00	\$16.00

Sec.502	\$75.00	\$24.00
Sec.503	\$15.00	\$6.00
Sec.504	\$75.00	\$24.00
Sec.505	\$75.00	\$24.00
Sec.506	\$15.00	\$6.00
Sec.509	\$50.00	\$16.00
Sec.510 (12) (a)	\$35.00	\$10.00
Sec.512	\$75.00	\$24.00

(G) Signals, signs, and markings violations:

Section Violated	Penalty	Surcharge
Sec.603	\$100.00	\$10.00
Sec.604	\$100.00	\$10.00
Sec.605	\$70.00	\$10.00
Sec. 606	\$15.00	\$6.00
Sec.607 (1)	\$50.00	\$16.00
Sec.607 (2) (a)	\$100.00	\$32.00
Sec.608 (1)	\$70.00	\$6.00
Sec.608 (2)	\$15.00	\$6.00
Sec.609	\$15.00	\$6.00
Sec.610	\$15.00	\$6.00
Sec.611	\$100.00	\$15.00
Sec.612	\$70.00	\$10.00
Sec.613	\$35.00	\$10.00

(H) Rights-of-way violations:

Section Violated	Penalty	Surcharge
Sec.701	\$70.00	\$10.00
Sec.702	\$70.00	\$10.00
Sec.703	\$70.00	\$10.00
Sec.704	\$70.00	\$10.00
Sec.705	\$70.00	\$16.00
Sec.706	\$70.00	\$10.00
Sec.707	\$70.00	\$10.00
Sec.708	\$70.00	\$10.00
Sec.709	\$35.00	\$10.00
Sec.710	\$70.00	\$10.00
Sec.711	\$70.00	\$10.00
Sec.712	\$100.00	\$10.00
Sec.713	\$70.00	\$10.00
Sec.714	\$70.00	\$10.00
Sec.715	\$70.00	\$11.00

(I) Pedestrian violations:

Section Violated	Penalty	Surcharge
Sec.801	\$15.00	\$6.00
Sec.802 (1)	\$30.00	\$6.00
Sec.802 (3)	\$15.00	\$6.00
Sec.802 (4)	\$30.00	\$6.00
Sec.802 (5)	\$30.00	\$6.00
Sec. 803	\$15.00	\$6.00
Sec.805	\$15.00	\$6.00
Sec.806	\$70.00	\$10.00
Sec.807	\$70.00	\$10.00
Sec.808	\$70.00	\$10.00

(J) Turning and stopping violations:

Section Violated	Penalty	Surcharge
Sec.901	\$70.00	\$10.00
Sec.902	\$70.00	\$10.00
Sec.903	\$70.00	\$10.00

(K) Driving, overtaking, and passing violations:

Section Violated	Penalty	Surcharge
Sec.1001	\$70.00	\$10.00
Sec.1002	\$100.00	\$10.00
Sec.1003	\$100.00	\$10.00
Sec.1004	\$100.00	\$10.00
Sec.1005	\$100.00	\$10.00
Sec.1006	\$70.00	\$10.00
Sec.1007	\$100.00	\$10.00
Sec.1008	\$100.00	\$10.00
Sec.1009	\$70.00	\$10.00
Sec.1010	\$70.00	\$10.00
Sec.1011	\$200.00	\$32.00
Sec.1012(3)(a)	\$65.00	(NONE)
Sec.1012(3)(b)	\$125.00	(NONE)
Sec. 1013	\$100.00	(NONE)

(L) Speeding Violations:

Sec.1101 (1) or (8) (b) (1 to 4 miles per hour over the reasonable and prudent speed or over the maximum lawful speed limit of 75 miles per hour)

Penalty	Surcharge
\$70.00	\$6.00

Sec. 1101 (1) or (8) (b) (5-9 miles per hour over the reasonable and prudent speed or over the maximum lawful speed limit of 75 miles per hour)

Penalty	Surcharge
\$70.00	\$10.00

Sec. 1101(1) or (8) (b) (10 to 19 miles per hour over the reasonable and prudent speed or over the maximum lawful speed limit of 75 miles per hour)

Penalty	Surcharge
\$135.00	\$16.00

Sec.1101 (1) or (8)(b) (20 to 24 miles per hour over the reasonable and prudent speed or over the maximum lawful speed limit of 75 miles per hour)

Penalty	Surcharge
\$200.00	\$32.00

Sec. 1101 (8)(g) (1 to 4 miles per hour over the maximum lawful speed limit of 40 miles per hour driving a low-power scooter)

Penalty	Surcharge
\$50.00	\$6.00

Sec. 1101 (8) (g) (5 to 9 miles per hour over the maximum lawful speed limit of 40 miles per hour driving a low-power scooter)

Penalty	Surcharge
\$75.00	\$10.00

Sec. 1101 (8)(g) (greater than 9 miles per hour over the maximum lawful speed limit of 40 miles per hour driving a low-power scooter)

Penalty	Surcharge
\$100.00	\$16.00

Section Violated	Penalty	Surcharge
Sec. 1101 (30)	\$100.00	\$10.00
Sec. 1103	\$50.00	\$6.00
Sec. 1104	\$30.00	\$6.00



(M) Parking Violations:

Section Violated	Penalty	Surcharge
Sec. 1201	\$30.00	\$6.00
Sec. 1202	\$30.00	\$6.00
Sec. 1204	\$15.00	\$6.00
Sec. 1205	\$15.00	\$6.00
Sec. 1206	\$15.00	\$6.00
Sec. 1207	\$15.00	\$6.00
Sec. 1208	\$15.00	\$32.00
Sec. 1210	\$50.00	\$10.00
Sec. 1213	\$15.00	\$32.00

(N) Other Offenses:

Section Violated	Penalty	Surcharge
Sec. 1301 (2)(d)	\$100.00	\$16.00
Sec. 1305	\$50.00	\$16.00
Sec. 1305.5(2)	\$50.00	\$7.80
Sec. 1402	\$150.00	\$16.00
Sec. 1403	\$30.00	\$6.00
Sec. 1404	\$15.00	\$6.00
Sec. 1406	\$35.00	\$10.00
Sec. 1407 (3)(a)	\$35.00	\$10.00
Sec. 1407(3)(b)	\$100.00	\$30.00
Sec. 1407(3)(c)	\$500.00	\$200.00
Sec. 314(1) and (2)	\$35.00	\$10.00
Sec. 314(6)(a)	\$100.00	\$10.00
Sec. 1408	\$15.00	\$6.00
Sec. 1414 (2)(a)	\$500.00	\$156.00
Sec. 1414(2)(b)	\$1000.00	\$312.00
Sec. 1414(2) (c)	\$5000.00	\$1560.00
Sec. 1416(3)	\$75.00	\$4.00
42-20-109(2)	\$250.00	\$66.00

(O) Motorcycle violations:

Section violated	Penalty	Surcharge
Sec 1502 (1), (2), (3), or (4)	\$30.00	\$6.00
Sec. 1502 (4.5)	\$100.00	\$6.00
Sec.1503	\$30.00	\$6.00
Sec.1504	\$30.00	\$6.00

(P) Offenses by persons controlling vehicles:

Section Violated	Penalty	Surcharge
Sec.239 (5)(a)	\$50.00	\$6.00
Sec.239 (5)(b)	\$100.00	\$6.00
Sec.239 (5.5)	\$300.00	\$6.00
Sec 1704	\$15.00	\$6.00

(Q) Certificates of title:

Section Violated	Penalty	Surcharge
42-6-110	\$100.00	\$15.00
42-6-112	\$100.00	\$15.00

(R) Proof of financial responsibility:

Section Violated	Penalty	Surcharge
42-7-422	\$100.00	\$15.00
42-7-506	\$50.00	\$15.00
42-7-507	\$100.00	\$15.00
42-7-510	\$100.00	\$15.00

(S) Uninsured motorist identification database protection:

Section Violated	Penalty	Surcharge
42-7-606	\$100.00	\$15.00

(II)(A) A person convicted of violating section 507 or 508 shall be fined pursuant to this sub-subparagraph (A), whether the defendant acknowledges the defendant's guilt pursuant to the procedure set forth in paragraph (a) of subsection (5) of this section or is found guilty by a court of competent jurisdiction. A person who violates section 507 or 508 shall be punished by the following fine plus a surcharge of sixteen percent of the fine as follows:

Excess Weight	Penalty
1-1,000	\$20.00
1,000-3,000	\$25.00
3,001-5,000	0.03 per pound overweight
5,001-7,000	0.05 per pound overweight rounded to the nearest dollar
7,001-10,000	0.07 per pound overweight rounded to the nearest dollar
10,001-15,000	0.07 per pound overweight rounded to the nearest dollar
15,001-19,750	0.15 per pound rounded to the nearest dollar
Over 19,750	0.25 per pound overweight rounded to the nearest dollar

B) The state, county, city, or city and county issuing a citation that results in the assessment of the penalties in sub-subparagraph (A) of this subparagraph (II) may retain and distribute the following amount of the penalty according to the law of the jurisdiction that assesses the penalty, but the remainder of the penalty shall be transmitted to the state treasurer, who shall credit the moneys to the commercial vehicle enterprise tax fund created in section 42-1-225:

Excess Weight-Pounds	Penalty Retained
1-3,000	\$15.00
3,001-4,250	\$25.00
4,251-4,500	\$50.00
4,501-4,750	\$55.00
4,751-5,000	\$60.00
5,001-5,250	\$65.00
5,251-5,500	\$75.00
5,501-5,750	\$85.00
5,751-6,000	\$95.00
6,001-6,250	\$105.00
6,251-6,500	\$125.00
6,501-6,750	\$145.00
6,751-7,000	\$165.00
7,001-7,250	\$185.00
7,251-7,500	\$215.00
7,501-7,750	\$245.00
7,751-8,000	\$275.00
8,001-8,250	\$305.00
8,251-8,500	\$345.00
8,501-8,750	\$385.00
8,750-9,000	\$425.00
9,001-9,250	\$465.00
9,251-9,500	\$515.00
9,501-9,750	\$565.00
9,751-10,000	\$615.00
10,000-10,250	\$665.00
Over 10,250	\$30.00 for each 250 pounds additional overweight, plus \$665.00

(III) Any person convicted of violating any of the rules promulgated pursuant to section 510, except section 510(2)(b)(IV), shall be fined as follows, whether the violator acknowledges the violator's guilt pursuant to the procedure set forth in paragraph (a) of subsection (5) of this section or is found guilty by a court of competent jurisdiction:

(A) Except as provided in sub-subparagraph (D) of this subparagraph (III), any person who violates the maximum permitted weight on an axle or on gross weight shall be punished by the following fine plus a surcharge of sixteen percent of the fine:

Excess Weight Above Maximum:

Excess Weight- Pounds	Penalty Retained
1-2,500	\$50.00
2,501-5,000	\$100.00
5,001-7,500	\$200.00
7,501-10,000	\$400.00
Over 10,000	\$150.00 for each 1,000 pounds additional overweight, plus \$400.00

(B) Any person who violates any of the requirements of the rules and regulations pertaining to transport permits for the movement of overweight or oversize vehicles or 180 loads, other than those violations specified in sub-subparagraph (A) or (C) of this subparagraph (III), shall be punished by a fine of fifty dollars.

(C) Any person who fails to have an escort vehicle when such vehicle is required by the rules and regulations pertaining to transport permits for the movement of overweight or oversize vehicles or loads or who fails to reduce speed when such speed reduction is required by said rules and regulations shall be punished by a fine of two hundred fifty dollars.

(D) The fines for a person who violates the maximum permitted weight on an axle or on gross weight under a permit issued pursuant to section 510(1)(b)(II) shall be doubled. (IV)(A) Any person convicted of violating section 42-3-114 who has not been convicted of a violation of section 42-3-114 in the twelve months preceding such conviction shall be fined as follows, whether the defendant acknowledges the defendant's guilt pursuant to the procedure set forth in paragraph (a) of subsection (5) of this section or is found guilty by a court of competent jurisdiction:

Number of days beyond renewal period that registration had been expired	Penalty	Surcharge
1-29	\$35.00	\$8.00
30-59	\$50.00	\$12.00
60 and over	\$75.00	\$18.00



(B) Any person convicted of violating section 42-3-114 who has been convicted of violating said section within the twelve months preceding such conviction shall be fined pursuant to subparagraph (I) of paragraph (a) of subsection (3) of this section.

(V) Any person convicted of violating section 42-20-204(2) shall be fined twenty-five dollars, whether the violator acknowledges guilt pursuant to the procedure set forth in paragraph (a) of subsection (5) of this section or is found guilty by a court of competent jurisdiction.

(VI)(A) Except as provided in paragraph (c) of subsection (5) of this section, every person who is convicted of, who admits liability for, or against whom a judgment is entered for a violation of any provision of this title to which the provisions of paragraph (a) or (b) of subsection (5) of this section apply, shall, in addition to any other fine or penalty or surcharge, be assessed a surcharge of one dollar, which amount shall be transmitted to the state treasurer for deposit in the family-friendly court program cash fund created in section 13-3-113(6). This surcharge shall apply whether the defendant acknowledges the defendant's guilt or liability in accordance with the procedure set forth by paragraph (a) of subsection (5) of this section or is found guilty by a court of competent jurisdiction or has judgment entered against the defendant by a county court magistrate.

(B) Repealed.

(VII) The penalties and surcharges for a second or subsequent violation of section 42-20-109(2), within twelve months shall be doubled.

(VIII) A person who violates section 42-3-204(7)(f)(II), or section 1208(3)(a) or (4) commits a class A traffic infraction and, upon conviction, shall be punished by a surcharge of thirty-two dollars under sections 24-4.1-119(1)(f) and 24-4.2-104(1)(b)(I), and:

(A) A fine of not less than three hundred fifty dollars but not more than one thousand dollars for the first offense;

(B) A fine of not less than six hundred dollars but not more than one thousand dollars for a second offense; and

(C) A fine of not less than one thousand dollars but not more than five thousand dollars, in addition to not more than ten hours of community service, for a third or subsequent offense

(IX) A person who violates section 1208(3) by parking a vehicle owned by a commercial carrier commits a class A traffic infraction.

(X)(A) A person who violates section 1208(5) of this section commits a class A traffic infraction.

(B) A person who willfully receives remuneration for violating section 1208(5) commits a class A traffic infraction.

(b)(I) The schedule in subparagraph (I) of paragraph (a) of this subsection (4) shall not apply when the provisions of paragraph (c) of subsection (5) of this section prohibit the issuance of a penalty assessment notice for a violation of the aforesaid traffic violation.

(II) The schedules in subparagraphs (II) and (III) of paragraph (a) of this subsection (4) shall apply whether the violator is issued a penalty assessment notice or a summons and complaint.

(c)(I) The penalties and surcharges imposed for speeding violations under subsection (4)(a)(I)(L) of this section shall be doubled if a speeding violation occurs within a maintenance, repair, or construction zone that is designated by the department of transportation pursuant to section 614(1)(a); except that the penalty for violating section 1101(1) or (8)(b) by twenty to twenty-four miles per hour over the reasonable and prudent speed or over the maximum lawful speed limit of seventy-five miles per hour shall be five hundred forty dollars.

(II)(A) The penalties and surcharges imposed for violations under sub-subparagraphs (C), (G), (H), (I), (J), (K), (N), and (O) of subparagraph (I) of paragraph (a) of this subsection (4) shall be doubled if a violation occurs within a maintenance, repair, or construction zone that is designated by the department of transportation pursuant to section 614(1)(a); except that the fines for violating sections 314, 610, 613, 706, 707, 708, 709, 710, 1011, 1012, 1404, 1408, and 1414 shall not be doubled under this subparagraph (II).

(B) There is hereby created, within the highway users tax fund, the highway construction workers' safety account.

(C) If a fine is doubled under subparagraph (I) or (II) of this paragraph (c), one-half of the fine allocated to the state by sections 42-1-217 and section 205, shall be transferred to the state treasurer, who shall deposit it in the highway construction workers' safety account within the highway users tax fund to be continuously appropriated to the department of transportation for work zone safety equipment, signs, and law enforcement.

(D) This subparagraph (II) is effective July 1, 2006.

(III) The penalties and surcharges imposed for speeding violations under sub-subparagraph (L) of subparagraph (I) of paragraph (a) of this subsection (4) shall be doubled if a speeding violation occurs within a maintenance, repair, or construction zone that is designated by a public entity pursuant to section 614(1)(b).

(IV) The penalties and surcharges imposed for violations under sub-subparagraphs (C), (G), (H), (I), (J), (K), (N), and (O) of subparagraph (I) of paragraph (a) of this subsection (4) shall be doubled if a violation occurs within a maintenance, repair, or construction zone that is designated by a public entity pursuant to section 614(1)(b); except that the fines for violating sections 314, 610, 613, 706, 707, 708, 709, 710, 1011, 1012, 1404, 1408, and 1414 shall not be doubled under this subparagraph (IV).

(d) The penalty and surcharge imposed for any moving traffic violation under subparagraph (I) of paragraph (a) of this subsection (4) are doubled if the violation occurs within a school zone pursuant to section 615.

(d.5) (I) The penalty and surcharge imposed for any moving traffic violation under subparagraph (I) of paragraph (a) of this subsection (4) are doubled if the violation occurs within a wildlife crossing zone pursuant to section 616.

(II)(A) There is hereby created, within the highway users tax fund, the wildlife crossing zones safety account.

(B) If a penalty and surcharge are doubled pursuant to subparagraph (I) of this paragraph (d.5), one-half of the penalty and surcharge allocated to the state by sections 42-1-217 and section 205, shall be transferred to the state treasurer, who shall deposit the moneys in the wildlife crossing zones safety account within the highway users tax fund to be continuously appropriated to the department of transportation for wildlife crossing zones signs and law enforcement.

(e)(I) An additional twenty dollars shall be assessed for speeding violations pursuant to subsection (4)(a)(I)(L) of this section in addition to the penalties and surcharge stated in subsection (4)(a)(I)(L) of this section. Money collected pursuant to this subsection (4)(e) must be transmitted to the state treasurer, who shall deposit such money in the Colorado brain injury trust fund created pursuant to section 26-1-309 within fourteen days after the end of each quarter, to be used for the purposes set forth in part 3 of article 1 of title 26.

(II) If the surcharge is collected by a county, the surcharge shall be twenty-two dollars of which two dollars shall be retained by the county and the remaining twenty dollars must be transmitted to the state treasurer and credited to the Colorado brain injury trust fund created pursuant to section 26-1-309 within fourteen days after the end of each quarter, to be used for the purposes set forth in part 3 of article 1 of title 26.

(III) An additional twenty dollars is assessed for a violation of a traffic regulation pursuant to subsection (4)(a)(I)(C) of this section for a violation of section 42-4-109(13)(b), in addition to the penalties stated in subsection (4)(a)(I)(C) of this section. An additional twenty dollars must be assessed for a motorcycle or autocycle violation pursuant to subsection (4)(a)(I)(O) of this section for a violation of section 42-4-1502(4.5), in addition to the penalties stated in subsection (4)(a)(I)(O) of this section. Money collected pursuant to this subsection (4)(e)(III) must be transmitted to the state treasurer, who shall deposit the money in the Colorado brain injury trust fund created pursuant to section 26-1-309, to be used for the purposes set forth in part 3 of article 1 of title 26.

(d.7) (I) the penalty and surcharge imposed for a violation under subsection (4)(a)(I)(L) of this section is doubled if the violation is committed by a driver of a commercial motor vehicle within an area of a state highway that the department of transportation has designated as a steep downhill grade zone pursuant to section 42-4-617.

(II)(A) there is created, within the highway users tax fund, the mountain highways commercial motor vehicle safety account, referred to within this subsection (4) (d.7) as the “account”.

(B) notwithstanding any provision of law to the contrary, for each fine collected pursuant to section 424-617(4) and subsection (4) (d.7) (I) of this section, the state treasurer shall credit one-half of the amount of the fine to the account. All money credited to the account is continuously appropriated to the department of transportation and to the freight mobility and safety branch created within the transportation development division of the department of transportation pursuant to section 43-1-117 to pay costs associated with the provision of educational outreach and public information about runaway truck events, the purchase and implementation of equipment for the purpose of reducing the frequency of runaway truck events, and the completion of studies of means by which the state may reduce the frequency of runaway truck events and improve overall commercial motor vehicle safety on state highways that pass through the mountains of the state.

(f)(I) In addition to the surcharge specified in sub-subparagraph (N) of subparagraph (I) of paragraph (a) of this subsection (4), the court shall assess a surcharge of five dollars for a violation of section 42-4-1301(2)(d). Moneys collected pursuant to this paragraph (f) must be transmitted to the state treasurer who shall deposit such moneys in the rural alcohol and substance abuse cash fund created in section 27-80-117(3), within fourteen days after the end of each quarter, to be used for the purposes set forth in section 27-80-117.

(II) If the additional surcharge is collected by a county court, the additional surcharge shall be six dollars of which one dollar shall be retained by the county and the remaining five dollars shall be transmitted to the state treasurer and credited to the rural alcohol and substance abuse cash fund created in section 27-80-117 (3), within fourteen days after the end of each quarter, to be used for the purposes set forth in section 27-80-117.

(III) This paragraph (f) is repealed, effective September 1, 2025, unless the general assembly extends the repeal of the rural alcohol and substance abuse prevention and treatment program created in section 27-80-117.

(5)(a)(I) At the time that any person is arrested for the commission of any misdemeanors, petty offenses, or misdemeanor traffic offenses set forth in subsection (4) of this section, the arresting officer may, except when the provisions of paragraph (c) of this subsection (5) prohibit it, offer to give a penalty assessment notice to the defendant. At any time that a person is charged with the commission of any traffic infraction, the peace officer shall, except when the provisions of paragraph (c) of this subsection (5) prohibit it, give a penalty assessment notice to the defendant. Such penalty assessment notice shall contain all the information required by section 1707(3) or by section 1709, whichever is applicable. The fine or penalty specified in subsection (4) of this section for the violation charged and the surcharge thereon may be paid at the office of the department of revenue,



either in person or by postmarking such payment within twenty days from the date the penalty assessment notice is served upon the defendant; except that the fine or penalty charged and the surcharge thereon shall be paid to the county if it relates to a traffic offense authorized by county ordinance. The department of revenue shall accept late payment of any penalty assessment up to twenty days after such payment becomes due. Except as otherwise provided in subparagraph (II) of this paragraph (a), in the case of an offense other than a traffic infraction, a defendant who otherwise would be eligible to be issued a penalty assessment notice but who does not furnish satisfactory evidence of identity or who the officer has reasonable and probable grounds to believe will disregard the summons portion of such notice may be issued a penalty assessment notice if the defendant consents to be taken by the officer to the nearest mailbox and to mail the amount of the fine or penalty and surcharge thereon to the department. The peace officer shall advise the person arrested or cited of the points to be assessed in accordance with section 42-2-127. Except as otherwise provided in section 1710(1)(b), acceptance of a penalty assessment notice and payment of the prescribed fine or penalty and surcharge thereon to the department shall be deemed a complete satisfaction for the violation, and the defendant shall be given a receipt which so states when such fine or penalty and surcharge thereon is paid in currency or other form of legal tender. Checks tendered by the defendant to and accepted by the department and on which payment is received by the department shall be deemed sufficient receipt.

(II) In the case of an offense other than a traffic infraction that involves a minor under the age of eighteen years, the officer shall proceed in accordance with the provisions of section 1706(2) or 1707(1)(b) or (3)(a.5). In no case may an officer issue a penalty assessment notice to a minor under the age of eighteen years and require or offer that the minor consent to be taken by the officer to the nearest mailbox to mail the amount of the fine or penalty and surcharge thereon to the department.

(b) In the case of an offense other than a traffic infraction, should the defendant refuse to accept service of the penalty assessment notice when such notice is tendered, the peace officer shall proceed in accordance with section 42-4-1705, or 1707 of this Code. Should the defendant charged with an offense other than a traffic infraction accept service of the penalty assessment notice but fail to post the prescribed penalty and surcharge thereon within twenty days thereafter, the notice shall be construed to be a summons and complaint unless payment for such penalty assessment has been accepted by the department of revenue as evidenced by receipt. Should the defendant charged with a traffic infraction accept the notice but fail to post the prescribed penalty and surcharge thereon within twenty days thereafter, and should the department of revenue not accept payment for such penalty and surcharge as evidenced by receipt, the defendant shall be allowed to pay such penalty and surcharge thereon and the 185 docket fee in the amount set forth in section 1710(4) to the clerk of the court referred to in the summons portion of the penalty assessment notice during the two business days prior to the time for appearance as specified in the notice. If the penalty for a misdemeanor, misdemeanor traffic offense, or a petty offense and surcharge thereon is not timely paid, the case shall thereafter be heard in the court of competent jurisdiction prescribed on the penalty assessment notice in the same manner as is provided by law for prosecutions of the misdemeanors not specified in subsection (4) of this section. If the penalty for a traffic infraction and surcharge thereon is not

timely paid, the case shall thereafter be heard in the court of competent jurisdiction prescribed on the penalty assessment notice in the manner provided for in this article for the prosecution of traffic infractions. In either case, the maximum penalty that may be imposed shall not exceed the penalty set forth in the applicable penalty and surcharge schedule in subsection (4) of this section.

(b.5) The provisions of section 1710(1)(b) shall govern any case described in paragraph (b) of this subsection (5) in which a minor under the age of eighteen years submits timely payment for an infraction or offense in a penalty assessment notice but such payment is not accompanied by the penalty assessment notice signed and notarized in the manner required by section 1707(3)(a.5) or 1709(1.5).

(c)(I) The penalty and surcharge schedules of subsection (4) of this section and the penalty assessment notice provisions of paragraphs (a) and (b) of this subsection (5) shall not apply to violations constituting misdemeanors, petty offenses, or misdemeanor traffic offenses not specified in said subsection (4) of this section, nor shall they apply to the violations constituting misdemeanors, petty offenses, misdemeanor traffic offenses, or traffic infractions specified in said subsection (4) of this section when it appears that:

(A) (Deleted by amendment, L. 96, p. 580, § 4, effective May 25, 1996.)

(B) In a violation of section 1101(1) or (8)(b), the defendant exceeded the reasonable and prudent speed or the maximum lawful speed of seventy-five miles per hour by more than twenty-four miles per hour;

(C) The alleged violation has caused, or contributed to the cause of, an accident resulting in appreciable damage to property of another or in injury or death to any person;

(D) The defendant has, in the course of the same transaction, violated one of the provisions of this title specified in the penalty and surcharge schedules in subsection (4) of this section and has also violated one or more provisions of this title not so specified, and the peace officer charges such defendant with two or more violations, any one of which is not specified in the penalty and surcharge schedules in subsection (4) of this section.

(II) In all cases where this paragraph (c) prohibits the issuance of a penalty assessment notice, the penalty and surcharge schedule contained in subparagraph (I) of paragraph (a) of subsection (4) of this section shall be inapplicable; except that the penalty and surcharge provided in the schedule contained in sub-subparagraph (B) of subparagraph (I) of paragraph (a) of subsection (4) of this section for any violation of section 121 shall always apply to such a violation. In all cases where the penalty and surcharge schedule contained in 186 subparagraph (I) of paragraph (a) of subsection (4) of this section is inapplicable, the provisions of subsection (3) of this section shall apply.

(d) In addition to any other cases governed by this section, the penalty and surcharge schedule contained in subparagraph (I) of paragraph (a) of subsection (4) of this section shall apply in the following cases:

(I) In all cases in which a peace officer was authorized by the provisions of this subsection (5) to offer a penalty assessment notice for the commission of a misdemeanor, petty offense, or misdemeanor traffic offense but such peace officer chose not to offer such penalty assessment notice;

(II) In all cases involving the commission of a misdemeanor, petty offense, or misdemeanor traffic offense in which a penalty assessment notice was offered by a peace officer but such penalty assessment notice was refused by the defendant.

(6) An officer coming upon an unattended vehicle that is in apparent violation of any provision of the state motor vehicle law may place upon the vehicle a penalty assessment notice indicating the offense or infraction and directing the owner or operator of the vehicle to remit the penalty assessment provided for by subsection (4) of this section and the surcharges thereon pursuant to sections 119(1)(f) and 104 to the Colorado department of revenue within ten days. If the penalty assessment and surcharge thereon is not paid within ten days of the issuance of the notice, the department shall mail a notice to the registered owner of the vehicle, setting forth the offense or infraction and the time and place where it occurred and directing the payment of the penalty assessment and surcharge thereon within twenty days from the issuance of the notice. If the penalty assessment and surcharge thereon is not paid within the twenty days from the date of mailing of such notice, the department shall request the police officer who issued the original penalty assessment notice to file a complaint with a court having jurisdiction and issue and serve upon the registered owner of the vehicle a summons to appear in court at a time and place specified therein as in the case of other offenses or infractions.

(7) Notwithstanding the provisions of paragraph (b) of subsection (5) of this section, receipt of payment by mail by the department or postmarking such payment on or prior to the twentieth day after the receipt of the penalty assessment notice by the defendant shall be deemed to constitute receipt on or before the date the payment was due.

(8) The surcharges described in subsections (4) to (6) of this section are separate and distinct from a surcharge levied pursuant to section 24-33.5-415.6.

## **1702. Counties- traffic offenses classified-schedule of fines.**

(1) Pursuant to sections 30-15-402(1), and 42-4-1701, it is a traffic infraction for any person to violate parts 1 and 2, and 5 to 19 of this Code except as otherwise provided in subsections (2), (3),(4), and (5) of this section.

(2) Violation of sections 238, 239, 607(2)(a), 1402(2), and 1409, of this Code are class 1 traffic misdemeanors 187

(3) Violations of sections 107, 228(8), 233, 507, 508, 509, 510, 1105, 1401, 1402(1), 1407, 1412, 1413, 1704, 1716(2) and 1903(1)(a) of this Code are class 2 traffic misdemeanors.

(4) In section 1101 of this Code a violation of driving one to twenty-four miles per hour in excess of the reasonable and prudent speed or in excess of the maximum lawful speed limit of seventy five miles per hour is a traffic infraction; a violation of driving twenty-five or more miles per hour in excess of the reasonable and prudent speed or in excess of the maximum lawful speed limit of seventy-five miles per hour is a class 2 misdemeanor traffic offense.

(5) Violation of subsection (1.5) of section 225 shall, upon conviction, be punished by a fine of five hundred dollars.

(6) The County Commissioners may adopt a fine and surcharge schedule for penalty assessment violations.

### **1703. Parties to a crime**

Every person who commits, conspires to commit, or aids or abets in the commission of any act declared in this Code to be a traffic offense, whether individually or in connection with one or more other persons or as principal, agent, or accessory, is guilty of such offense or liable for such offense, and every person who falsely, fraudulently, forcibly, or willfully induces, causes, coerces, requires, permits, or directs another to violate any provision of this Code is likewise guilty of such offense or liable for such offense.

### **1704. Offenses by persons controlling vehicles**

It is unlawful for the owner or any other person employing or otherwise directing the driver of any vehicle to require or knowingly to permit the operation of such vehicle upon a highway in any manner contrary to law or this Code.

### **1705. Person arrested to be taken before the proper court**

(1) Whenever a person is arrested for any violation of this article 4 punishable as a misdemeanor, the arrested person must be taken without unnecessary delay before a county judge who has jurisdiction of such offense as provided by law, in any of the following cases:

- (a) When a person arrested demands an appearance without unnecessary delay before a judge;
- (b) When the person is arrested and charged with an offense under this article causing or contributing to an accident resulting in injury or death to any person;
- (c) When the person is arrested and charged with DUI, DUI per se, or UDD;
- (d) When the person is arrested upon a charge of failure to stop in the event of an accident-causing death, personal injuries, or damage to property; (e) In any other event when the provisions of section 42-4-1701 (5)(b) and (5)(c) apply.

(2) Whenever any person is arrested by a police officer for any violation of this article 4 punishable as a misdemeanor and is not required to be taken before a county judge as provided in



188 subsection (1) of this section, the arrested person must, in the discretion of the officer, either be given a written notice or summons to appear in court as provided in section 42-4-1707 or be taken without unnecessary delay before a county judge who has jurisdiction of such offense when the arrested person does not furnish satisfactory evidence of identity or when the officer has reasonable and probable grounds to believe the person will not appear in court. The court shall provide a bail bond schedule and available personnel to accept adequate security for such bail bonds.

(2.5) In any case in which the arrested person who is taken before a county judge pursuant to subsection (1) or (2) of this section is a child, as defined in section 19-1-103, of section 42-4-1706(2) applies.

(3) Any other provision of law to the contrary notwithstanding, a police officer may place a person who has been arrested and charged with DUI, DUI per se, or UDD and who has been given a written notice or summons to appear in court as provided in section 42-4-1707 in a state-approved treatment facility for alcohol use disorders even though entry or other record of such arrest and charge has been made. Placement is governed by article 81 of title 27, except where in conflict with this section

#### **1706. Juveniles-convicted-arrested and incarcerated-provisions for confinement.**

(1) Notwithstanding any other provision of law, a child, as defined in section 19-1-103, convicted of a misdemeanor traffic offense pursuant to this article 4, violating the conditions of probation imposed pursuant to this article 4, or found in contempt of court in connection with a violation or alleged violation pursuant to this article 4 must not be confined in a jail, lockup, or other place used for the confinement of adult offenders if the court with jurisdiction is located in a county in which there is a juvenile detention facility operated by or under contract with the department of human services that receives and provides care for children or if the jail is located within forty miles of such facility. The court imposing penalties pursuant to this section may confine a child for a determinate period of time in a juvenile detention facility operated by or under contract with the department of human services. If a juvenile detention facility operated by or under contract with the department of human services is not located within the county or within forty miles of the jail, a child may be confined for up to forty-eight hours in a jail pursuant to section 19-2.5- 305(4).

(2)(a) Notwithstanding any other provision of law, a child, as defined in section 19-1-103, arrested and incarcerated for an alleged misdemeanor traffic offense pursuant to this article 4, and not released on bond, must be taken before a county judge who has jurisdiction of such offense within forty-eight hours for fixing of bail and conditions of bond pursuant to section 19-2.5-305(4)(e). The child must not be confined in a jail, lockup, or other place used for the confinement of adult offenders for longer than seventy-two hours, after which the child may be further detained only in a juvenile detention facility operated by or under contract with the department of human services. In calculating time pursuant to this subsection (2), Saturdays, Sundays, and court holidays are included.

(b) In any case in which a child is taken before a county judge pursuant to paragraph (a) of this subsection (2), the child's parent or legal guardian shall immediately be notified by the 189 court in which the county judge sits. Any person so notified by the court under this paragraph (b) shall comply with the provisions of section 42-4-1716(4).

**1707. Summons and complaint or penalty assessment notice for misdemeanors, petty offenses, and misdemeanor traffic offenses-release- registration.**

(1)(a) Whenever a person commits a violation of this title punishable as a misdemeanor, petty offense, or misdemeanor traffic offense, other than a violation for which a penalty assessment notice may be issued in accordance with the provisions of section 1701(5)(a), and such person is not required by the provisions of section 42-4-1705, to be arrested and taken without unnecessary delay before a county judge, the peace officer may issue and serve upon the defendant a summons and complaint which must contain the name and address of the defendant, the license number of the vehicle involved, if any, the number of the defendant's driver's license, if any, a citation of the statute alleged to have been violated, a brief description of the offense, the date and approximate location thereof, and the date the summons and complaint is served on the defendant; direct the defendant to appear in a specified county court at a specified time and place; and be signed by the peace officer. The summons and complaint submitted to the department of revenue and the county court before which appearance is required, either by paper or electronic submission, must contain the name and address of the defendant, the license of the vehicle involved, if any, and the number of the defendant's driver's license, if any.

(b) A summons and complaint issued and served pursuant to paragraph (a) of this subsection (1) on a minor under the age of eighteen years shall also contain or be accompanied by a document containing an advisement to the minor that the minor's parent or legal guardian, if known, shall be notified by the court from which the summons is issued and be required to appear with the minor at the minor's court hearing or hearings.

(2) If a peace officer issues and serves a summons and complaint to appear in any court upon the defendant as described in subsection (1) of this section, any defect in form in such summons and complaint regarding the name and address of the defendant, the license number of the vehicle involved, if any, the number of the defendant's driver's license, if any, the date and approximate location thereof, and the date the summons and complaint is served on the defendant may be cured by amendment at any time prior to trial or any time before verdict or findings upon an oral motion by the prosecuting attorney after notice to the defendant and an opportunity for a hearing. No such amendment shall be permitted if substantial rights of the defendant are prejudiced. No summons and complaint shall be considered defective so as to be cause for dismissal solely because of a defect in form in such summons and complaint as described in this subsection (2).

(3)(a) Whenever a penalty assessment notice for a misdemeanor, petty offense, or misdemeanor traffic offense is issued pursuant to section 42-4-1701(5)(a), the penalty assessment notice that the peace officer serves upon the defendant must contain the name and address of the defendant, the license number of the vehicle involved, if any, the number of the defendant's

driver's license, if any, a citation of the statute alleged to have been violated, a brief description of the offense, the date and approximate location of the offense, the amount of the penalty prescribed for the offense, the amount of the surcharges pursuant to sections 24-4.1-119(1)(f), 24-4.2-104(1), and 24-33.5-415.6, the number of points, if any, prescribed for the offense pursuant to section 42-2-190 127, and the date the penalty assessment notice is served on the defendant; must direct the defendant to appear in a specified county court at a specified time and place in the event the penalty and surcharges are not paid; must be signed by the peace officer; and must contain other information as may be required by law to constitute the penalty assessment notice to be a summons and complaint if the prescribed penalty and surcharges are not paid within the time allowed in section 42-4-1701.

(a.5) A penalty assessment notice issued and served pursuant to paragraph (a) of this subsection (3) on a minor under the age of eighteen years shall also contain or be accompanied by a document containing:

(I) A preprinted declaration stating that the minor's parent or legal guardian has reviewed the contents of the penalty assessment notice with the minor;

(II) Preprinted signature lines following the declaration on which the reviewing person described in subparagraph (I) of this paragraph (a.5) shall affix his or her signature and for a notary public to duly acknowledge the reviewing person's signature; and

(III) An advisement to the minor that:

(A) The minor shall, within seventy-two hours after service of the penalty assessment notice, inform his or her parent or legal guardian that the minor has received a penalty assessment notice;

(B) The parent or legal guardian of the minor is required by law to review and sign the penalty assessment notice and to have his or her signature duly acknowledged by a notary public; and

(C) Noncompliance with the requirement set forth in sub-subparagraph (B) of this subparagraph (III) shall result in the minor and the parent or legal guardian of the minor being required to appear in court pursuant to sections 42-4-1710(1) (b), 42-4-1710(1.5), and 42-4-1716(4).

(b) One copy of said penalty assessment notice shall be served upon the defendant by the peace officer and one copy sent to the supervisor within the department and such other copies sent as may be required by rule of the department to govern the internal administration of this article between the department and the Colorado state patrol.

(4)(a) The time specified in the summons portion of said summons and complaint must be at least twenty days after the date such summons and complaint is served, unless the defendant shall demand an earlier court appearance date.

(b) The time specified in the summons portion of said penalty assessment notice shall be at least thirty days but not more than ninety days after the date such penalty assessment notice is served, unless the defendant shall demand an earlier court appearance date.

(5) The place specified in the summons portion of said summons and complaint or of the penalty assessment notice must be a county court within the county in which the offense is alleged to have been committed.

(6) If the defendant is otherwise eligible to be issued a summons and complaint or a penalty assessment notice for a violation of this title 42 punishable as a misdemeanor, petty offense, or misdemeanor traffic offense and if the defendant does not possess a valid Colorado driver's license, the defendant, in order to secure release, must receive information on the penalty assessment notice or summons and complaint that directs the defendant to appear at a specified county court at a specified time and place in the event the penalty and surcharges are not paid, and other information that may be required by law to constitute the penalty assessment to be a summons and complaint if the prescribed penalty and surcharges are not paid within the time allowed in section 42-4-1701. If the defendant does possess a valid Colorado driver's license, the defendant must not be required to execute a promise to appear on the penalty assessment notice or on the summons and complaint. The peace officer shall not require any person who is eligible to be issued a summons and complaint or a penalty assessment notice for a violation of this title 42 to produce or divulge such person's social security number.

(7) Any officer violating any of the provisions of this section is guilty of misconduct in office and shall be subject to removal from office.

#### **1708. Traffic Infractions-proper court for hearing, burden of proof -appeal- collateral attack.**

(1) Every hearing in county court for the adjudication of a traffic infraction, as provided by this article, shall be held before a county court magistrate appointed pursuant to part 5 of article 6 of title 13, or before a county judge acting as a magistrate; except that, whenever a crime and a class A or class B traffic infraction or a crime and both such class A and class B traffic infractions are charged in the same summons and complaint, all charges shall be made returnable before a judge or magistrate having jurisdiction over the crime and the rules of criminal procedure shall apply. Nothing in this part 17 or in part 5 of article 6 of title 13, shall be construed to prevent a court having jurisdiction over a criminal charge relating to traffic law violations from lawfully entering a judgment on a case dealing with a class A or class B traffic infraction.

(2) When a court of competent jurisdiction determines that a person charged with a class 1 or class 2 misdemeanor traffic offense is guilty of a lesser-included offense which is a class A or class B traffic infraction, the court may enter a judgment as to such lesser charge.

(3) The burden of proof shall be upon the people, and the traffic magistrate shall enter judgment in favor of the defendant unless the people prove the liability of the defendant beyond a reasonable doubt. The district attorney or the district attorney's deputy may, in the



district attorney's discretion, enter traffic infraction cases for the purpose of attempting a negotiated plea or a stipulation to deferred prosecution or deferred judgment and sentence but shall not be required to so enter by any person, court, or law, nor shall the district attorney represent the state at hearings conducted by a magistrate or a county judge acting as a magistrate on class A or class B traffic infraction matters. The magistrate or county judge acting as a magistrate shall be permitted to call and question any witness and shall also act as the fact finder at hearings on traffic infraction matters.

(4) Appeal from final judgment on a traffic infraction matter shall be taken to the district court for the county in which the magistrate or judge acting as magistrate is located.

(5)(a) Except as otherwise provided in paragraph (b) of this subsection (5), no person against whom a judgment has been entered for a traffic infraction as defined in section 42-4-1701(3)(a) shall collaterally attack the validity of that judgment unless such attack is commenced within six months after the date of entry of the judgment

(b) In recognition of the difficulties attending the litigation of stale claims and the potential for frustrating various statutory provisions directed at repeat offenders, former offenders, and habitual offenders, the only exceptions to the time limitations specified in subsection (5)(a) of this section are:

(I) A case in which the court entering judgment did not have jurisdiction over the subject matter of the alleged infraction;

(II) A case in which the court entering judgment did not have jurisdiction over the person of the violator;

(III) Where the court hearing the collateral attack finds by a preponderance of the evidence that the failure to seek relief within the applicable time period was caused by an adjudication of incompetence or by commitment or certification of the violator to an institution for treatment as a person with a mental health disorder; or

(IV) Where the court hearing the collateral attack finds that the failure to seek relief within the applicable time period was the result of circumstances amounting to justifiable excuse or excusable neglect.

#### **1709. Penalty assessment notice for traffic offenses- violations of provisions by officer-driver's license.**

(1) Whenever a penalty assessment notice for a traffic infraction is issued pursuant to section 42-4-1701(5)(a), the penalty assessment notice that the peace officer serves upon the defendant must contain the name and address of the defendant, the license number of the vehicle involved, if any, the number of the defendant's driver's license, if any, a citation of the statute alleged to have been violated, a brief description of the traffic infraction, the date and approximate location of the offense, the amount of the penalty prescribed for the traffic infraction, the amount of the surcharges pursuant to sections 24-4.1-119(1)(f), 24-4.2-104(1),

and 24-33.5-415.6, the number of points, if any, prescribed for the traffic infraction pursuant to section 42-2-127, and the date the penalty assessment notice is served on the defendant; must direct the defendant to appear in a specified county court at a specified time and place in the event the penalty and surcharges are not paid; must be signed by the peace officer; and must contain other information as may be required by law to constitute the penalty assessment notice to be a summons and complaint if the prescribed penalty and surcharges are not paid within the time allowed in section 42-4-1701.

(1.5) A penalty assessment notice issued and served pursuant to subsection (1) of this section on a minor under the age of eighteen years shall also contain or be accompanied by a document containing:

(a) A preprinted declaration stating that the minor's parent or legal guardian has reviewed the contents of the penalty assessment notice with the minor;

(b) Preprinted signature lines following the declaration on which the reviewing person described in paragraph (a) of this subsection (1.5) shall affix his or her signature and for a notary public to duly acknowledge the reviewing person's signature; and

(c) An advisement to the minor that:

(I) The minor shall, within seventy-two hours after service of the penalty assessment notice, inform his or her parent or legal guardian that the minor has received a penalty assessment notice;

(II) The parent or legal guardian of the minor is required by this Code to review and sign the penalty assessment notice and to have his or her signature duly acknowledged by a notary public; and

(III) Noncompliance with the requirement set forth in subparagraph (II) of this paragraph (c) shall result in the minor and the parent or legal guardian of the minor being required to appear in court pursuant to sections 1710 (1)(b), 1710 (1.5), and 1716 (4).

(2) One copy of said penalty assessment notice shall be served upon the defendant by the peace officer and one copy sent to the clerk of the court and such other copies sent as may be required by ordinance or the court.

(3) The time specified in the summons portion of said penalty assessment notice must be at least thirty days but not more than ninety days after the date such penalty assessment notice is served, unless the defendant shall demand an earlier hearing.

(4) The place specified in the summons portion of said penalty assessment notice must be a court within the county in which the traffic infraction is alleged to have been committed.

(5) Whenever the defendant refuses to accept service of the penalty assessment notice, tender of such notice by the peace officer to the defendant shall constitute service thereof upon the defendant.

(6) Any officer violating any of the provisions of this section is guilty of misconduct in office and shall be subject to removal from office.

(7)(a) A person is not allowed or permitted to obtain or renew a permanent driver's, minor drivers, or probationary license if such person has, at the time of making application for obtaining or renewing such driver's license:

(VI) Issued a check or order to the department to pay a penalty assessment, a driver's license fee, a license reinstatement fee, or a motor vehicle record fee and such check or order is returned for insufficient funds or a closed account and remains unpaid. For the purposes of this subsection (7), the term "insufficient funds" means having an insufficient balance on account with a bank or other drawee for the payment of a check or order when the check or order is presented for payment within thirty days after issue.

#### **1710. Failure to pay penalty for traffic offenses- failure of parent or guardian to sign penalty assessment notice- procedures**

(1)(a) Unless a person who has been cited for a traffic infraction pays the penalty assessment as provided in this Code and surcharge thereon pursuant to section 24-4.2-104 (1), the person shall appear at a hearing on the date and time specified in the citation and answer the complaint against such person.

(b) Notwithstanding the provisions of paragraph (a) of this subsection (1), a minor under the age of eighteen years shall be required to appear at a hearing on the date and time specified in the citation and answer the complaint if the penalty assessment was timely paid but not signed and notarized in the manner required by section 1709(1.5).

(1.5) If a minor under the age of eighteen years is required to appear at a hearing pursuant to subsection (1) of this section, the minor shall so inform his or her parent or legal guardian, and the parent or legal guardian shall also be required to appear at the hearing.

(2) If the violator answers that he or she is guilty or if the violator fails to appear for the hearing, judgment shall be entered against the violator.

(3) If the violator denies the allegations in the complaint, a final hearing on the complaint shall be held subject to the provisions regarding a speedy trial which are contained in section 18-1-405. If the violator is found guilty or liable at such final hearing or if the violator fails to appear for a final hearing, judgment shall be entered against the violator.

(4) If judgment is entered against a violator, the violator shall be assessed an appropriate penalty and surcharge thereon, a docket fee, and other applicable costs authorized by ordinance or the court. If the violator had been cited by a penalty assessment notice, the penalty shall be assessed pursuant to this Code.

**1711. Compliance with promise to appear**

A defendant may comply with a requirement to appear in court through an appearance by counsel.

**1712. Procedure prescribed not exclusive.**

The foregoing provisions of this Code shall govern all police officers in making arrests without a warrant or issuing citations for violations of this Code, for offenses or infractions committed in their presence, but the procedure prescribed in this Code shall not otherwise be exclusive of any other method prescribed by law or ordinance for the arrest and prosecution of a person for an offense or infraction of like grade.

**1714. Traffic violation not to affect credibility of witness.**

The conviction of a person upon a charge of violating any provision of this Code or other traffic regulation less than a felony shall not affect or impair the credibility of such person as a witness in any civil or criminal proceeding.

**1715. Convictions, judgments, and charges recorded - public inspection.**

(1) Every judge of a court not of record and every clerk of a court of record shall keep a full record of every case in which a person is charged with any violation of this Code or any other law regulating the operation of vehicles on highways.

(2) Within ten days after the entry of a judgment, conviction, or forfeiture of bail of a person upon a charge of violating any provision of this Code or other law regulating the operation of vehicles on highways, the judge or clerk of the court in which the entry of a judgment was made or the conviction was had or bail was forfeited shall prepare and immediately forward to the motor vehicle division of the department of revenue an abstract of the record of said court covering every case in which said person had a judgment entered against him or her, was so convicted, or forfeited bail, which abstract must be certified by the person so required to prepare the same to be true and correct.

(3) Said abstract must be made upon a form furnished by the department of revenue and shall include the name, address, and driver's license number of the party charged, the registration number of the vehicle involved, the nature of the offense, the date of hearing, the plea, the judgment or whether bail forfeited, and the amount of the fine or forfeiture as the case may be.

**1716. Notice to appear or pay fine - failure to appear - penalty.**



(1) For the purposes of this part 17, tender by an arresting officer of the summons or penalty assessment notice shall constitute notice to the violator to appear in court at the time specified on such summons or to pay the required fine and surcharge thereon.

(2) A person commits a traffic offense if the person fails to appear to answer any offense other than a traffic infraction charged under this part 17.

(3) Deleted.

(4)(a)(I) Except as otherwise provided in subparagraph (II) of this paragraph (a), a person who is a parent or legal guardian of a minor under the age of eighteen years and who is required to appear in court with the minor pursuant to the provisions of this part 17 including but not limited to section 1706(2)(b) or 1710(1.5), shall appear in court at the location and on the date stated in the penalty assessment notice or in the summons and complaint or as instructed by the court.

(II) The provisions of subparagraph (I) of this paragraph (a) concerning the appearance of a parent or legal guardian shall not apply in a case where the minor under the age of eighteen years or the parent of the minor demonstrates to the court by clear and convincing evidence that the minor is an emancipated minor.

(III) For purposes of this subsection (4), “emancipated minor” means a minor under the age of eighteen years who has no legal guardian and whose parents have entirely surrendered the right to the care, custody, and earnings of the minor, no longer are under any duty to support or maintain the minor, and have made no provision for the support of the minor.

#### **1717. Conviction - attendance at driver improvement school.**

(1) Except as otherwise provided in subsection (2) of this section, whenever a person has been convicted of violating any provision of this Code or other law regulating the operation of vehicles on streets or highways, the court, in addition to the penalty provided for the violation or as a condition of either the probation or the suspension of all or any portion of any fine or sentence of imprisonment for a violation other than a traffic infraction, may require the defendant, at the defendant’s own expense, if any, to attend and satisfactorily complete a course of instruction at any designated driver improvement school located and operating in the county of the defendant’s residence and providing instruction in the traffic laws of this state, instruction in recognition of hazardous traffic situations, and instruction in traffic accident prevention. Such school shall be approved by the court.

(2) Whenever a minor under eighteen years of age has been convicted of violating any provision of this Code or other law regulating the operation of vehicles on streets or highways, the court may require the minor to attend and satisfactorily complete a course of instruction at any designated driver improvement school providing instruction in the

traffic laws of this state, instruction in recognition of hazardous traffic situations, and instruction in traffic accident prevention. The court may impose the driver improvement school requirement in addition to the penalty provided for the violation or as a condition of either the probation or the suspension of all or any portion of any fine or sentence of imprisonment for the violation. The minor, or the minor's parent or parents who appear in court with the minor in accordance with section 1716 (4), of this Code, shall pay the cost of attending the designated driver improvement school. The court shall make available information on scholarships and other financial assistance available to help minors or their parents offset the costs of driver improvement school. Such school shall be approved by the court.

#### **1718. Electronic transmission of data—standards**

A municipal court, county court, district court, or any court with jurisdiction over violations of traffic rules and laws shall not dismiss any charges or refuse to enforce any traffic law or rule solely because a penalty assessment notice or summons and complaint issued pursuant to the standards established in this section is in electronic form or contains an electronic signature.

#### **1719. Violations--commercial driver's license--compliance with federal regulation.**

As to a holder of a commercial driver's license as defined in section 42-2-402 or the operator of a commercial motor vehicle as defined in section 42-2-402, a court shall not defer imposition of judgment or allow a person to enter into a diversion program that would prevent a driver's conviction for any violation, in any type of motor vehicle, of a traffic control law from appearing on the driver's record.

Section 4. *Application.* This Ordinance shall apply to every street, alley, sidewalk area, driveway, park, and to every other public way or public place or public parking area, either within or outside the corporate limits of the Town of Ignacio, the use of which this municipality has jurisdiction and authority to regulate. The provisions of sections 1401, 1402 and 1413 of the adopted Model Traffic Code, respectively concerning reckless driving, careless driving, and eluding a police officer, shall apply not only to public places and ways but also throughout the Town of Ignacio.

Section 5. *Validity.* If any part or parts of this Ordinance are for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Ignacio Board of Trustees hereby declares that it would have passed this Ordinance and each part or parts thereof, irrespective of the fact that any one part or parts be declared invalid.

Section 6. *Repeal.* Existing or parts of Ordinances covering the same matters as embraced in this Ordinance is hereby repealed and all Ordinances or part of Ordinances inconsistent with the provision of this Ordinance are hereby repealed; except that this repeal shall not affect or prevent

the prosecution or punishment of any person for any act done or committed in violation of any Ordinance hereby repealed prior to the taking effect of this Ordinance.

Section 7. *Interpretation.* This Ordinance shall be so interpreted and construed as to effectuate its general purpose to conform with the State's uniform system for the regulation of vehicles and traffic. Article and section headings of this Ordinance and adopted Model Traffic Code shall not be deemed to govern, limit, modify or in any manner affect the scope, meaning or extent of the provisions of any article or section thereof.

Section 8. *Certification.* The Town Clerk shall certify to the passage of this Ordinance and make not less than three (3) copies of the adopted Code available for inspection by the public during regular business hours.

**PASSED, APPROVED, ADOPTED AND ORDERED PUBLISHED** after a public hearing this 8<sup>th</sup> day of July 2024.

TOWN OF IGNACIO, COLORADO

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Clark Craig, Mayor

ATTEST:

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Tuggy Dunton, Town Clerk



**TOWN OF IGNACIO, COLORADO**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**  
**WITH REPORT OF**  
**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

# TOWN OF IGNACIO, COLORADO

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## **Independent Auditors' Report**

The Honorable Mayor and Board  
Town of Ignacio, Colorado

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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

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

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Ignacio, Colorado and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Ignacio, Colorado's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

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

## ***Required Supplementary Information***

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

## ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Ignacio, Colorado's basic financial statements. The budgetary comparison schedules and Local Highway Finance Report are presented for purposes of additional analysis and are not a required



part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules and Local Highway Finance Report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2024 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
St. George, Utah  
June 4, 2024

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**TOWN OF IGNACIO, COLORADO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended December 31, 2023**

As management of the Town of Ignacio (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2023. Please read it in conjunction with the accompanying basic financial statements.

**FINANCIAL HIGHLIGHTS**

- Total assets plus deferred outflows exceeded total liabilities plus deferred inflows (net position) by \$10 million at the close of the fiscal year. This was an increase of \$1,166,669 over the previous year.
- Total governmental and business-type net position increased by a combined total of \$1,166,669. This is compared to last year's change in net position of \$987,401.
- The total cost of all Town programs for 2023 was \$3,625,019.
- The general fund unassigned fund balance at the end of 2023 was \$1,902,107 which is 96.6% of total General fund expenditures.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the Town as a whole. (2) Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. (3) Notes to the financial statements.

**Reporting the Town as a Whole**

**The Statement of Net Position and the Statement of Activities (Government-wide)**

A frequently asked question regarding the Town's financial health is whether the year's activities contributed positively to the overall financial well-being. The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in them. Net position, the difference between assets plus deferred outflows and liabilities plus deferred inflows, are one way to measure the Town's financial health, or financial position. Over time, increases or decreases in net position is an indicator of whether the financial health is improving or deteriorating. However, it is important to consider other non-financial factors such as changes in the condition of the Town's roads to accurately assess the overall health of the Town.

The Statement of Net Position and the Statement of Activities, present information about the following:

- Government activities – All of the Town's basic services are considered to be governmental activities, including general government, public safety, public works/streets, parks and recreation, economic development and interest on long-term debt. Sales taxes, property taxes, franchise taxes, intergovernmental revenues and charges for services finance most of these activities.
- Proprietary activities/Business type activities – The Town charges a fee to customers to cover most of the cost of the services provided.

## **Reporting the Town's Most Significant Funds**

### **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds—not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds which aid in the management of money for particular purposes or meet legal responsibilities associated with the usage of certain taxes, grants, and other money. The Town's two major kinds of funds, governmental and proprietary, use different accounting approaches as explained below.

- Governmental funds – Most of the Town's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the Basic Financial Statements and in footnote 2.
- Proprietary funds – When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the Town's financial position. The Town's combined assets plus deferred outflows exceeded liabilities plus deferred inflows by \$10 million as of December 31, 2023 as shown in the following condensed statement of net position. Of this amount, \$3,063,156 is unrestricted and available to meet the Town's ongoing financial obligations.

By far the largest portion of net position is the net investment in capital assets of \$6,220,985 (61.74% of total net position). This amount reflects the investment in all capital assets (e.g. infrastructure, land, buildings, and equipment) less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities. For 2023, the Town has no bonded debt.

The Town has chosen to account for its water, gas, sewer, and irrigation operations in enterprise funds which are shown as Business Activities.

The following table summarizes the Town's governmental and business-type net position as of December 31, 2023 and 2022:

### TOWN OF IGNACIO, COLORADO Statement of Net Position

	Governmental activities		Business-type activities		Combined Total	
	12/31/2023	12/31/2022	12/31/2023	12/31/2022	12/31/2023	12/31/2022
Current and other assets	\$ 3,688,319	\$ 3,374,582	\$ 590,042	\$ 430,795	\$ 4,278,361	\$ 3,805,377
Capital assets	3,363,547	1,603,007	3,957,438	4,101,899	7,320,985	5,704,906
Total assets	7,051,866	4,977,589	4,547,480	4,532,694	11,599,346	9,510,283
Deferred Outflows of Resources	410,421	232,150	-	-	410,421	232,150
Long-term liabilities outstanding	1,262,459	79,698	19,070	10,987	1,281,529	90,685
Other liabilities	531,724	261,665	76,274	209,484	607,998	471,149
Total liabilities	1,794,183	341,363	95,344	220,471	1,889,527	561,834
Deferred Inflows of Resources	44,094	271,122	-	-	44,094	271,122
Net position:						
Net investment in capital assets	2,263,547	1,603,007	3,957,438	4,101,899	6,220,985	5,704,906
Restricted	792,005	882,726	-	-	792,005	882,726
Unrestricted	2,568,458	2,111,521	494,698	210,324	3,063,156	2,321,845
Total net position	\$ 5,624,010	\$ 4,597,254	\$ 4,452,136	\$ 4,312,223	\$ 10,076,146	\$ 8,909,477

An additional portion of net position, \$792,005 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$3,063,156 (30.40% of total net position), may be used to meet the government's ongoing obligations to citizens and creditors.

## Governmental Activities

The cost of all Governmental activities this year was \$2,057,496 as shown in the Changes in Net Position statement below. \$248,991 of this cost was paid for by those who directly benefited from the programs. \$384,629 was subsidized by grants or contributions received from other governmental organizations for both capital and operating activities. General taxes, investment earnings and other revenues totaled \$2,460,632.

The Town's programs include: General Government, Public Safety, Public Works/Streets, Parks & Recreation and Economic Development. Each program's revenues and expenses are presented below.

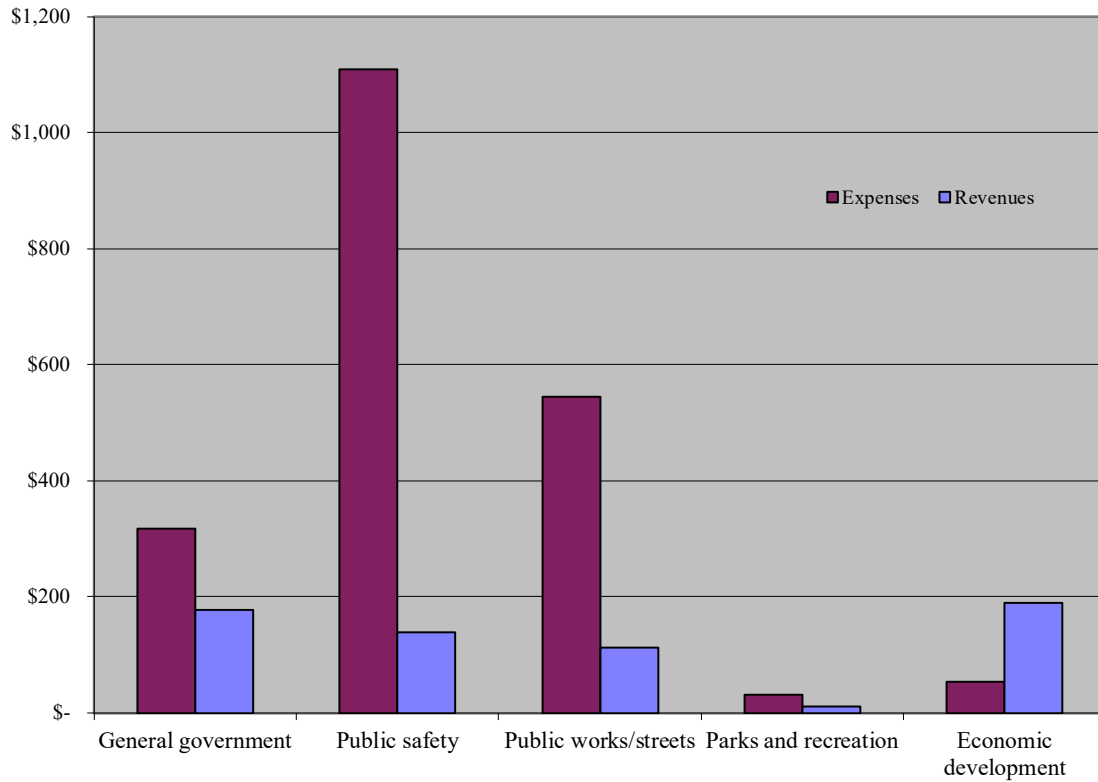
### TOWN OF IGNACIO, COLORADO Changes in Net Position

	Governmental activities		Business-type activities		Combined Total	
	12/31/2023	12/31/2022	12/31/2023	12/31/2022	12/31/2023	12/31/2022
Revenues:						
Program revenues:						
Charges for services	\$ 248,991	\$ 244,172	\$ 1,833,210	\$ 1,531,608	\$ 2,082,201	\$ 1,775,780
Operating grants and contributions	147,291	148,925	-	-	147,291	148,925
Capital grants and contributions	237,338	47,001	19,274	8,862	256,612	55,863
General revenues:	2,327,114					
Taxes	133,518	2,290,233	-	-	2,327,114	2,290,233
Investment earnings		36,566	10,354	2,372	143,872	38,938
Total revenues	<u>3,094,252</u>	<u>2,766,897</u>	<u>1,862,838</u>	<u>1,542,842</u>	<u>4,957,090</u>	<u>4,309,739</u>
Expenses:						
General government	318,378	329,108	-	-	318,378	329,108
Public safety	1,109,009	1,002,022	-	-	1,109,009	1,002,022
Public works/streets	545,441	399,445	-	-	545,441	399,445
Parks and recreation	31,376	20,165	-	-	31,376	20,165
Economic development	53,292	17,684	-	-	53,292	17,684
Water	-	-	376,518	331,056	376,518	331,056
Gas	-	-	533,437	710,118	533,437	710,118
Sewer	-	-	608,804	517,033	608,804	517,033
Irrigation	-	-	48,764	44,254	48,764	44,254
Total expenses	<u>2,057,496</u>	<u>1,768,424</u>	<u>1,567,523</u>	<u>1,602,461</u>	<u>3,625,019</u>	<u>3,370,885</u>
Increase (decrease) in net position before transfers	1,036,756	998,473	295,315	(59,619)	1,332,071	938,854
Transfers	(10,000)	-	10,000	-	-	-
Net position, beginning	4,597,254	3,550,234	4,312,223	4,371,842	8,909,477	7,922,076
Prior period adjustment	-	48,547	(165,402)	-	(165,402)	48,547
Net position, ending	<u>\$ 5,624,010</u>	<u>\$ 4,597,254</u>	<u>\$ 4,452,136</u>	<u>\$ 4,312,223</u>	<u>\$ 10,076,146</u>	<u>\$ 8,909,477</u>

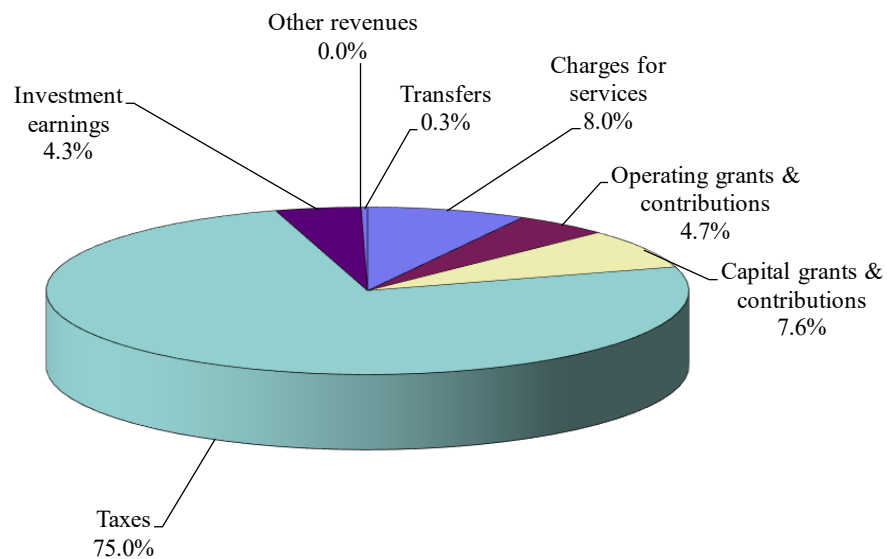
Total resources available during the year to finance governmental operations were \$7,691,506 consisting of Net position at January 1, 2023 of \$4,597,254, program revenues of \$633,620, and General Revenues of \$2,460,632. Total Governmental Activities expenses during the year were \$2,057,496 and transfers out were \$10,000; thus Governmental Net Position increased by \$1,026,752 to \$5,624,010.

The following graphs compare program expenses to program revenues and provide a breakdown of revenues by source for all governmental activities:

**Expenses and Program Revenues - Governmental Activities**  
(in Thousands)



**Revenue By Source - Governmental Activities**

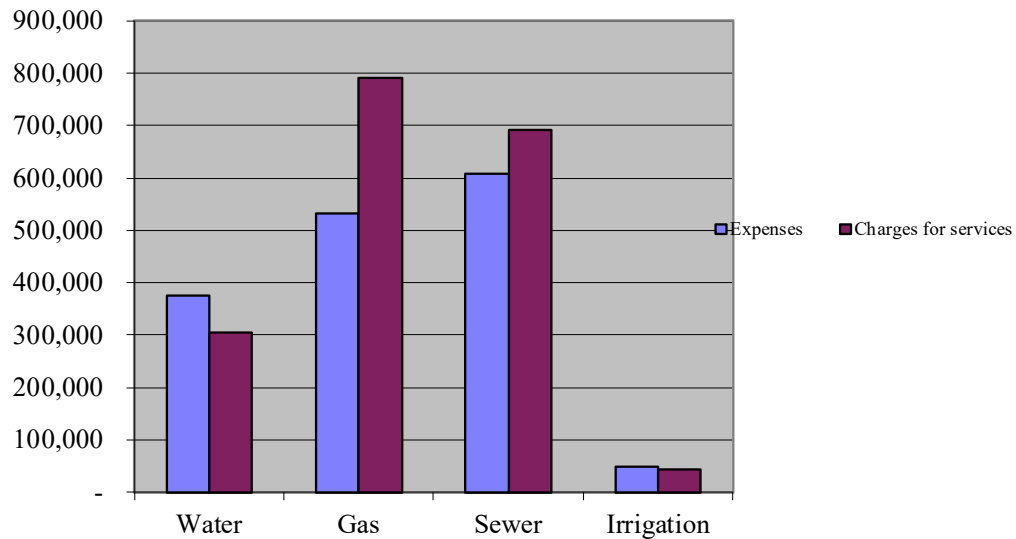




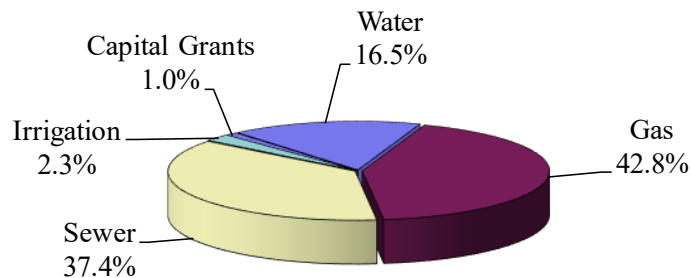
## Business Type Activities

Net position of the Business Type activities at December 31, 2023, as reflected in the Statement of Net Position was \$4.45 million. The cost of providing all Proprietary (Business Type) activities this year was \$1,567,523 as shown in the statement of Changes in Net Position. The amounts paid by users of the system were \$1,836,210 and there was \$19,274 subsidized by operating and capital grants and contributions. Investment earnings were \$10,354. The Net Position increased by \$139,913. The following graphs compare the total business-type activity expenses by service to the charges for those services and the graph at the bottom of the page provides a breakdown of the total revenues for business-type activities.

**Expenses and Charges for Services - Business- type Activities**



**Revenue By Source - Business-type Activities**



## Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$3.1 million, an increase of \$381,461 in comparison with the prior year. Approximately 61.0% or \$1,902,107 constitutes unassigned fund balance, which is available for spending at the government's discretion.

The Town has three major governmental fund, the General Fund and the Capital Improvement Fund.

The General Fund is the primary operating fund for the Town. At December 31, 2023, unassigned fund balance in the General Fund was \$1,902,107. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Total unassigned fund balance represents 96.59% of the total General Fund expenditures. The fund balance of the Town's General Fund increased by \$168,956 for the year ended December 31, 2023. Total revenues in the General Fund increased \$47,300 from the prior year, and total expenses decreased by \$173,308 from the prior year.

The Economic Development Fund accounts for economic development projects in the Town. At December 31, 2023, the Economic Development Fund had a committed fund balance of \$425,303, an increase of \$361,888 from the prior year.

The Capital Improvement Fund accounts for acquisition or construction of major capital facilities. At December 31, 2023, the Capital Improvement Fund had a restricted fund balance of \$529,387, a decrease of \$165,555 from the prior year.

**Proprietary funds:** The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position and changes in net position for the year-ended December 31, 2023 for the Town's four enterprise funds (Water, Gas, Sewer, and Irrigation) are as follows:

	Water	Gas	Sewer	Irrigation	Total
Unrestricted net position	\$ 34,373	\$ 249,943	\$ 191,928	\$ 18,454	\$ 494,698
Total net position	1,728,691	1,857,182	509,349	356,914	4,452,136
Change in net position	(55,757)	276,731	89,815	(5,474)	305,315

## Budgetary Highlights

General fund revenues of \$2,504,819 were more than budgeted revenues of \$2,283,836 by \$220,983. Actual expenditures were \$613,737 less than budgeted expenditures.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

The capital assets of the Town are those assets that are used in performance of Town functions including infrastructure assets. Capital Assets include equipment, vehicles, buildings, land, system improvements, park facilities and roads. At the end of 2023, net capital assets of the government activities totaled \$3.36 million and the net capital assets of the business-type activities were \$3.96 million. The most significant governmental-type fund capital asset addition was the ELHI Land and Building purchase. Depreciation on capital assets for both government activities and business-type activities is recognized in the Government-Wide financial statements. (See note 5 to the financial statements.)

### **Debt**

At year-end, the Town had \$1,262,459 in governmental type debt, and \$19,071 in proprietary debt. During the current fiscal year, the Town's total debt increased by \$1,190,845. The Town has no bonded debt. (See note 6 to the financial statements for detailed descriptions.)

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

In considering the Town Budget for the year 2024, the Town Board of Trustees and management were cautious as to the growth of revenues and expenditures.

## **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Treasurer at: 540 Goddard, PO Box 459, Ignacio, Colorado 81137.

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF IGNACIO, COLORADO**  
**Statement of Net Position**  
**December 31, 2023**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 2,887,279	\$ 391,228	\$ 3,278,507
Receivables (net of allowance)	644,673	198,814	843,487
Temporarily restricted assets:			
Cash and cash equivalents	156,367	-	156,367
Capital assets not being depreciated:			
Land	1,382,220	-	1,382,220
Construction in progress	443,006	-	443,006
Capital assets (net of accumulated depreciation):			
Utility plant	-	3,554,832	3,554,832
Irrigation system	-	338,460	338,460
Buildings	711,018	-	711,018
Machinery and equipment	208,645	64,146	272,791
Vehicles	98,498	-	98,498
Infrastructure and systems	520,160	-	520,160
Total assets	<u>7,051,866</u>	<u>4,547,480</u>	<u>11,599,346</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows related to pensions	<u>410,421</u>	<u>-</u>	<u>410,421</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	303,499	76,274	379,773
Unearned revenue	228,225	-	228,225
Noncurrent liabilities:			
Net pension liability	56,328	-	56,328
Due within one year	839,465	19,070	858,535
Due in more than one year	366,666	-	366,666
Total liabilities	<u>1,794,183</u>	<u>95,344</u>	<u>1,889,527</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue - property taxes	37,180	-	37,180
Deferred inflows related to pensions	6,914	-	6,914
Total deferred inflows of resources	<u>44,094</u>	<u>-</u>	<u>44,094</u>
<b>Net Position</b>			
Net investment in capital assets	2,263,547	3,957,438	6,220,985
Restricted for:			
Emergency reserve	144,176	-	144,176
Public safety	12,191	-	12,191
Parks and recreation	106,251	-	106,251
Capital improvements	529,387	-	529,387
Unrestricted	2,568,458	494,698	3,063,156
Total net position	<u>\$ 5,624,010</u>	<u>\$ 4,452,136</u>	<u>\$ 10,076,146</u>

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



**TOWN OF IGNACIO, COLORADO**  
**Statement of Activities**  
**For the Year Ended December 31, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 318,378	\$ 178,325	\$ -	\$ -	\$ (140,053)	\$ -	\$ (140,053)
Public safety	1,109,009	4,549	135,311	-	(969,149)	-	(969,149)
Public works/streets	545,441	66,117	-	47,011	(432,313)	-	(432,313)
Parks and recreation	31,376	-	11,980	-	(19,396)	-	(19,396)
Economic development	53,292	-	-	190,327	137,035	-	137,035
Total governmental activities	2,057,496	248,991	147,291	237,338	(1,423,876)	-	(1,423,876)
Business-type activities:							
Water	376,518	305,759	-	8,600	-	(62,159)	(62,159)
Gas	533,437	792,411	-	6,374	-	265,348	265,348
Sewer	608,804	692,309	-	4,300	-	87,805	87,805
Irrigation	48,764	42,731	-	-	-	(6,033)	(6,033)
Total business-type activities	1,567,523	1,833,210	-	19,274	-	284,961	284,961
Total primary government	\$ 3,625,019	\$ 2,082,201	\$ 147,291	\$ 256,612	(1,423,876)	284,961	(1,138,915)
General Revenues:							
Taxes:							
Property tax					40,441	-	40,441
Sales tax					2,196,696	-	2,196,696
Other taxes					89,486	-	89,486
Franchise tax					491	-	491
Unrestricted investment earnings					133,518	10,354	143,872
Transfers					(10,000)	10,000	-
Total general revenues & transfers					2,450,632	20,354	2,470,986
Change in net position					1,026,756	305,315	1,332,071
Net position - beginning					4,597,254	4,312,223	8,909,477
Prior period adjustment					-	(165,402)	(165,402)
Net position - ending					\$ 5,624,010	\$ 4,452,136	\$ 10,076,146

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

# TOWN OF IGNACIO, COLORADO

## Balance Sheet Governmental Funds December 31, 2023

	General Fund	Economic Development Fund	Capital Improvement Fund	Nonmajor Conservation Trust Fund	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 1,543,925	\$ 553,528	\$ 683,575	\$ 106,251	\$ 2,887,279
Accounts receivable	7,540	-	-	-	7,540
Property taxes receivable	37,180	-	-	-	37,180
Due from other governments	388,271	-	211,682	-	599,953
Restricted cash and investments	156,367	-	-	-	156,367
Total assets	<u>\$ 2,133,283</u>	<u>\$ 553,528</u>	<u>\$ 895,257</u>	<u>\$ 106,251</u>	<u>\$ 3,688,319</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 13,984	\$ -	\$ 265,870	\$ -	\$ 279,854
Accrued liabilities	23,645	-	-	-	23,645
Unearned revenue	-	128,225	100,000	-	228,225
Total liabilities	<u>37,629</u>	<u>128,225</u>	<u>365,870</u>	<u>-</u>	<u>531,724</u>
Deferred inflows of resources:					
Deferred revenue - property taxes	<u>37,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,180</u>
	<u>37,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,180</u>
Fund balances:					
Restricted for:					
Emergency reserve	144,176	-	-	-	144,176
Public safety	12,191	-	-	-	12,191
Parks and recreation	-	-	-	106,251	106,251
Capital improvements	-	-	529,387	-	529,387
Committed for:					
Economic development	-	425,303	-	-	425,303
Unassigned	<u>1,902,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,902,107</u>
Total fund balances	<u>2,058,474</u>	<u>425,303</u>	<u>529,387</u>	<u>106,251</u>	<u>3,119,415</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,133,283</u>	<u>\$ 553,528</u>	<u>\$ 895,257</u>	<u>\$ 106,251</u>	<u>\$ 3,688,319</u>

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

**TOWN OF IGNACIO, COLORADO**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**December 31, 2023**

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Total fund balances - governmental funds \$ 3,119,415

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

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

Governmental capital assets	4,741,797	
Accumulated depreciation	(1,378,250)	3,363,547

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

Notes payable	(1,100,000)	
Net pension liability	(56,328)	
Compensated absences	(106,131)	(1,262,459)

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	410,421	
Deferred inflows	(6,914)	403,507

Total net position - governmental activities		<span style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 5,624,010</span>
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The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Governmental Funds**  
**For the Year Ended December 31, 2023**

	General Fund	Economic Development Fund	Capital Improvement Fund	Nonmajor Conservation Trust Fund	Total Governmental Funds
<b>Revenues</b>					
Taxes	\$ 1,933,852	\$ -	\$ 306,809	\$ -	\$ 2,240,661
Licenses and permits	24,299	-	-	-	24,299
Intergovernmental	221,764	-	237,339	11,980	471,083
Fines and forfeitures	580	-	-	-	580
Charges for services	54,452	-	-	-	54,452
Interest revenue	100,213	5,873	23,240	4,192	133,518
Other revenues	169,659	-	-	-	169,659
Total revenues	<u>2,504,819</u>	<u>5,873</u>	<u>567,388</u>	<u>16,172</u>	<u>3,094,252</u>
<b>Expenditures</b>					
Current:					
Legislative	12,517	-	-	-	12,517
Administration	290,583	-	-	-	290,583
Community development	504	-	-	-	504
Public safety	1,077,248	-	-	-	1,077,248
Public works	423,004	-	-	-	423,004
Parks	28,361	-	-	-	28,361
Capital outlay	136,979	1,100,652	732,943	-	1,970,574
Total expenditures	<u>1,969,196</u>	<u>1,100,652</u>	<u>732,943</u>	<u>-</u>	<u>3,802,791</u>
Excess of revenues over (under) expenditures	535,623	(1,094,779)	(165,555)	16,172	(708,539)
<b>Other financing sources (uses):</b>					
Transfers in	-	366,667	-	-	366,667
Transfers out	(366,667)	(10,000)	-	-	(376,667)
Loan proceeds	-	1,100,000	-	-	1,100,000
Total other financing sources (uses)	<u>(366,667)</u>	<u>1,456,667</u>	<u>-</u>	<u>-</u>	<u>1,090,000</u>
Net change in fund balances	168,956	361,888	(165,555)	16,172	381,461
Fund balance, beginning of year	<u>1,889,518</u>	<u>63,415</u>	<u>694,942</u>	<u>90,079</u>	<u>2,737,954</u>
Fund balance, end of year	<u>\$ 2,058,474</u>	<u>\$ 425,303</u>	<u>\$ 529,387</u>	<u>\$ 106,251</u>	<u>\$ 3,119,415</u>

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

**TOWN OF IGNACIO, COLORADO**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2023**

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

Net change in fund balances - total governmental funds		\$ 381,461
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 amount by which depreciation exceeded capital outlay in the current period.		
Capital outlay	1,864,578	
Depreciation expense	<u>(104,038)</u>	1,760,540
Issuance of long-term debt provides current financial resources in the governmental funds but increases long-term liabilities in the statement of net assets.		(1,100,000)
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 Town'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.		
Pension contributions	55,283	
Pension expense	<u>(44,095)</u>	11,188
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.		<u>(26,433)</u>
Change in net position of governmental activities		<u><u>\$ 1,026,756</u></u>

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



**TOWN OF IGNACIO, COLORADO**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2023**

	Water Fund	Gas Fund	Sewer Fund	Nonmajor Irrigation Fund	Combined Total
<b>Assets</b>					
Current assets:					
Cash	\$ 22,650	\$ 249,589	\$ 99,061	\$ 19,928	\$ 391,228
Accounts receivable	28,019	38,291	131,810	694	198,814
Total current assets	<u>50,669</u>	<u>287,880</u>	<u>230,871</u>	<u>20,622</u>	<u>590,042</u>
Capital assets:					
Utility plant	2,406,226	2,515,624	518,132	-	5,439,982
Irrigation system	-	-	-	462,842	462,842
Equipment	10,298	263,205	25,464	-	298,967
Accumulated depreciation	(722,206)	(1,171,590)	(226,175)	(124,382)	(2,244,353)
Total capital assets	<u>1,694,318</u>	<u>1,607,239</u>	<u>317,421</u>	<u>338,460</u>	<u>3,957,438</u>
<b>Total assets</b>	<u><u>\$ 1,744,987</u></u>	<u><u>\$ 1,895,119</u></u>	<u><u>\$ 548,292</u></u>	<u><u>\$ 359,082</u></u>	<u><u>\$ 4,547,480</u></u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	\$ 8,185	\$ 29,826	\$ 31,717	\$ -	\$ 69,728
Accrued liabilities	2,084	2,084	1,902	476	6,546
Compensated absences - current	6,027	6,027	5,324	1,692	19,070
Total current liabilities	<u>16,296</u>	<u>37,937</u>	<u>38,943</u>	<u>2,168</u>	<u>95,344</u>
Total liabilities	<u>16,296</u>	<u>37,937</u>	<u>38,943</u>	<u>2,168</u>	<u>95,344</u>
<b>Net position</b>					
Net investment in capital assets	1,694,318	1,607,239	317,421	338,460	3,957,438
Unrestricted	34,373	249,943	191,928	18,454	494,698
Total net position	<u><u>\$ 1,728,691</u></u>	<u><u>\$ 1,857,182</u></u>	<u><u>\$ 509,349</u></u>	<u><u>\$ 356,914</u></u>	<u><u>\$ 4,452,136</u></u>

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

**TOWN OF IGNACIO, COLORADO**  
**Statement Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2023**

	Water Fund	Gas Fund	Sewer Fund	Nonmajor Irrigation Fund	Combined Total
<b>Operating revenues</b>					
Charges for services	\$ 305,759	\$ 792,411	\$ 692,309	\$ 42,731	\$ 1,833,210
Total operating revenues	305,759	792,411	692,309	42,731	1,833,210
<b>Operating expenses</b>					
Commodity purchases	137,853	283,567	-	-	421,420
Personnel services	135,131	135,131	119,954	30,864	421,080
Contracted services	6,366	11,590	366,181	905	385,042
Supplies	31,981	8,759	3,089	6,055	49,884
Repairs and maintenance	3,969	4,125	1,984	794	10,872
Administrative	10,246	14,879	100,029	404	125,558
Depreciation	47,723	72,136	15,942	8,659	144,460
Utilities	3,249	3,250	1,625	1,083	9,207
Total operating expenses	376,518	533,437	608,804	48,764	1,567,523
Operating income / (loss)	(70,759)	258,974	83,505	(6,033)	265,687
<b>Non-operating revenues (expenses)</b>					
Interest revenue	2,402	7,383	10	559	10,354
Tap fees	8,600	6,374	4,300	-	19,274
Total non-operating revenues (expenses)	11,002	13,757	4,310	559	29,628
<b>Income (loss) before transfers</b>	(59,757)	272,731	87,815	(5,474)	295,315
Transfers:					
Transfers in	4,000	4,000	2,000	-	10,000
<b>Change in net position</b>	(55,757)	276,731	89,815	(5,474)	305,315
Total net position, beginning of year	1,784,448	1,745,853	419,534	362,388	4,312,223
Prior period adjustments	-	(165,402)	-	-	(165,402)
<b>Total net position, end of year</b>	<u>\$ 1,728,691</u>	<u>\$ 1,857,182</u>	<u>\$ 509,349</u>	<u>\$ 356,914</u>	<u>\$ 4,452,136</u>

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

**TOWN OF IGNACIO, COLORADO**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2023**

	Water Fund	Gas Fund	Sewer Fund	Nonmajor Irrigation Fund	Combined Total
<b>Cash flows from operating activities:</b>					
Cash received from customers, service fees	\$ 305,064	\$ 877,531	\$ 645,439	\$ 42,479	\$ 1,870,513
Cash paid to suppliers	(193,312)	(462,106)	(471,216)	(9,241)	(1,135,875)
Cash paid to employees	(132,416)	(132,416)	(117,465)	(30,017)	(412,314)
Net cash flows from operating activities	(20,664)	283,009	56,758	3,221	322,324
<b>Cash flows from noncapital financing activities:</b>					
Reallocation of prior year grant revenue	-	(165,402)	-	-	(165,402)
Transfers from/(to) other funds	4,000	4,000	2,000	-	10,000
Net cash flows from noncapital financing activities	4,000	(161,402)	2,000	-	(155,402)
<b>Cash flows from capital and related financing activities:</b>					
Connection and tap fees	8,600	6,374	4,300	-	19,274
Net cash flows from capital and related financing activities	8,600	6,374	4,300	-	19,274
<b>Cash flows from investing activities:</b>					
Interest on investments	2,402	7,383	10	559	10,354
Net change in cash and cash equivalents	(5,662)	135,364	63,068	3,780	196,550
Cash and cash equivalents, beginning of year	28,312	114,225	35,993	16,148	194,678
<b>Cash and cash equivalents, end of year</b>	<b>\$ 22,650</b>	<b>\$ 249,589</b>	<b>\$ 99,061</b>	<b>\$ 19,928</b>	<b>\$ 391,228</b>
Reconciliation of operating income to net cash provided by operating activities:					
Net operating income (loss)	\$ (70,759)	\$ 258,974	\$ 83,505	\$ (6,033)	\$ 265,687
Adjustments to reconcile net income to net cash provided by operating activities:					
Depreciation/amortization	47,723	72,136	15,942	8,659	144,460
Changes in operating assets and liabilities:					
(Increase)/decrease in receivables	(695)	85,120	(46,870)	(252)	37,303
Increase/(decrease) in payables	352	(135,936)	1,692	-	(133,892)
Increase/(decrease) in accrued liabilities	2,715	2,715	2,489	847	8,766
Net cash flows from operating activities	\$ (20,664)	\$ 283,009	\$ 56,758	\$ 3,221	\$ 322,324

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

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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

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**Description of government-wide financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

**Reporting Entity**

The Town of Ignacio is a statutory municipality with a mayor – Board form of government with six elected Board members. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The Town has no component units.

**Basis of presentation – government-wide financial statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**Basis of presentation – fund financial statements**

The fund financial statements provide information about the government’s funds. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

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

The **Economic Development Fund** is used to account for revenues and expenditures for economic development for the Town.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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The **Capital Improvement Fund** accounts for acquisition or construction of major capital facilities (other than those belonging to enterprise funds).

The government reports the following major enterprise funds:

The **Water Fund** accounts for the activities of the Town related to supplying water services to the citizens of the Town.

The **Gas Fund** accounts for the activities of the Town related to supplying natural gas services to the citizens of the Town.

The **Sewer Fund** accounts for the activities of the Town related to supplying sewer services to the citizens of the Town.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and economic development funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**Measurement focus and basis of accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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



**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

**Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance**

***Deposits and Investments***

The Town's cash and cash equivalents are considered to be cash-on-hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition for purposes of this note and the statement of cash flows.

***Receivables***

All trade accounts receivable are shown net of an allowance for uncollectible accounts. Due to the nature of the accounts receivable in governmental and business-type activities, management does not consider an allowance for uncollectible accounts receivable necessary or material. Therefore, no allowance for uncollectible accounts receivable is presented.

***Prepaid items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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***Capital assets***

Capital assets, which include; property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an individual cost of more than \$5,000 and an estimated useful life of three years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	10 to 40 years
Utility plant and distribution system	7 to 50 years
Machinery, equipment and vehicles	7 to 20 years
Infrastructure	20 to 40 years

***Deferred outflows/inflows of resources***

In addition to assets, the statement of financial 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 Town has one type of item that qualifies for reporting in this category. It is pension related items reported on the government-wide financial statement. See Note 8 for more information.

In addition to liabilities, the statement of financial 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(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. The first type is deferred revenue – property taxes. This is reported in the governmental funds balance sheet and the government-wide financial statement. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second type is pension related items reported on the government-wide financial statement. See Note 8 for more information.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position of the Fire and Police Pension Association of Colorado (FPPA) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by FPPA. 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.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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***Net position flow assumption***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

***Fund balance flow assumptions***

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

***Fund balance policies***

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing board (board) has by resolution authorized the town manager to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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**Revenues and expenditures/expenses**

***Program revenues***

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***Property Taxes***

Property tax revenues are recognized as revenues in the year collected or if collected within 60 days thereafter unless they are prepaid. Property taxes levied in the current year and not collected within 60 days of year-end are not deemed available to pay current liabilities and therefore the receivable is recorded as deferred revenue in the governmental funds. Property taxes for the current year are levied by the County and attach as a lien on property the following January 1. They are payable in full by April 30 or in two equal installments due February 28 and June 15. The County also levies various personal property taxes during the year.

***Compensated Absences***

For governmental funds, amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Vested or accumulated vacation and sick leave in the proprietary fund are recorded as an expense and a liability of that fund as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements.

***Proprietary funds operating and nonoperating revenues and expenses***

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, gas, sewer and irrigation funds are charges to customers for sales and services. The water, gas, sewer, and irrigation fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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**Use of Estimates**

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

**New Pronouncements**

For the year ended December 31, 2023, the Town implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The Town had no SBITAs during the year ended December 31, 2023 that required reporting under GASB statement No. 96.

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**Note 2.           Reconciliation of Government-Wide and Fund Financial Statements**

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The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. These differences primarily result from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 3.           Stewardship, Compliance, and Accountability**

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Stewardship, compliance, and accountability are key concepts in defining the responsibilities of the Town. The use of budgets and monitoring of equity status facilitate the Town's compliance with legal requirements.

**Budgets and Budgetary Accounting**

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

- In accordance with State statutes, prior to October 15, the Town Treasurer submits to the Town Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years. The State statutes require more detailed line item budgets be submitted in summary form. In addition, more detailed line item budgets are included for administration control. The level of control for the detailed budgets is at the Fund level.
- Public hearings are conducted to obtain taxpayer comment.
- Prior to December 31, the budget is legally adopted through passage of a resolution.
- The Town Treasurer is required to present a monthly report to the Town Board explaining any variance from the approved budget.
- Formal budgetary integration is employed as a management control device during the year for all funds of the Town.
- Appropriations lapse at the end of each calendar year.
- The Town Board may authorize supplemental appropriations during the year.

Budget amounts included in the financial statements report both the original and final amended budget. There were revisions made to the original budget during the year.

Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America, except for long-term receivables and advances and capital lease financing which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds.



**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 3.           Stewardship, Compliance, and Accountability, Continued**

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**Expenditures over Appropriations**

Per C.R.S. 29-1-108(2), appropriations are made by fund or spending agency (e.g. department) within a fund at the discretion of the Town Board. The Board by Resolution has made appropriations at the fund level and thus, expenditures may not legally exceed budgeted appropriations at the fund level. The individual Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual reports as listed in the table of contents report those funds that exceeded approved budget appropriations.

**Tax, Spending and Debt Limitations**

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

The Amendment requires that an emergency reserve be maintained at three percent of fiscal year spending (excluding bonded debt service). A portion of the General Fund’s fund balance is classified as restricted for emergencies as required by the Amendment. The Town is not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the requirements of the Amendment. However, the entity has made certain interpretations in the Amendment’s language in order to determine its compliance.

**Compliance with Colorado Revised Statutes**

The Town conformed to all significant statutory constraints on its financial administration during the year, with the following possible exceptions:

- Expenditures exceeded appropriations in the Economic Development Fund.

These exceptions are described in the findings and recommendations letter given to management.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 4.           Deposits and Investments**

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A summary of cash and investments as shown on the statement of net position follows:

Cash on hand	\$       100
Cash in bank	243,212
Colorado Trust	<u>3,191,562</u>
Total cash and investments	<u><u>\$ 3,434,874</u></u>

**Deposits**

*Custodial Credit Risk*

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The Town does not have a formal policy for custodial credit risk; however, the Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. The PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40. At December 31, 2023 cash on hand was \$100 and the carrying amount of the Town's deposits was \$243,212. As of December 31, 2023, the bank balance of the Town's deposits was \$257,699, of which \$250,000 was insured by federal depository insurance and \$7,699 was collateralized by the PDPA as noted above.

**Investments**

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Authorized investments include obligations of the United States and certain U.S. government agency securities; certain international agency securities; general obligation and revenue bonds of U.S. local government entities; bankers' acceptances of certain banks; commercial paper; local government investment pools; written repurchase agreements collateralized by certain authorized securities; certain money market funds; and, guaranteed investment contracts. The Town's investment policy follows Colorado statutes. At December 31, 2023, the Town's investments included certificates of deposit and funds held in the Colorado Government Liquid Asset Trust (COLOTRUST).

The COLOTRUST is an investment vehicle established for local government entities in Colorado to pool surplus funds. COLOTRUST operates similarly to a money market fund and each share is equal in value to \$1.00. Investments of COLOTRUST consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury securities.

A designated custodial bank provides safekeeping and depository services to COLOTRUST in connection with direct investment and withdrawal functions of COLOTRUST. Substantially all securities owned by COLOTRUST are held by the Federal Reserve Bank in the account maintained for the custodial bank.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 4. Deposits and investments, Continued**

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The custodian's internal records identify the investments owned by COLOTRUST. These pools are not required to and are not registered with the SEC.

As of December 31, 2023, the Town had \$3,191,562 invested in the COLOTRUST and maturities of less than one year. The COLOTRUST's funds are rated AAA by Standard and Poor's, Fitch's and Moody's rating services.

**Interest rate risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the provisions of the Colorado Public Deposit Protection Act (PDPA) which requires that the Town's investment portfolio maturities do not exceed five years from the time of purchase.

**Credit risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town's policy for reducing its exposure to credit risk is to comply with the provisions of the Colorado Public Deposit Protection Act (PDPA) which limits investment in commercial paper and corporate bonds to the top ratings issued by at least two nationally recognized statistical rating organizations such as Standard & Poor's and Moody's Investor Services.

**Fair value measurements**

Governmental Accounting Standards Board Statement No. 72 (GASB 72) Fair Value Measurement and Application establishes a hierarchy of inputs to valuation techniques used to measure fair value and requires disclosures to be made about investment fair value measurements, the level of fair value hierarchy, and valuation techniques. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Town does not hold any investments in 2023 that are measured at fair value.

During the year, the Town invested in COLOTRUST, a local government investment pool. The valuation is measured at net asset value and is designed to approximate the share value. The pool's Board of Trustees, elected by the participants, is responsible for overseeing the management of COLOTRUST, including establishing operating standards and policies. COLOTRUST is designed to provide local governments with a convenient method for investing in short-term investments carefully chosen to provide maximum safety and liquidity, while still maximizing interest earnings.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

**Note 5. Capital Assets**

The following table summarizes the changes to capital assets for governmental activities during the year.

<b>Governmental Activities:</b>	<b>Balance 12/31/2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2023</b>
Capital assets, not being depreciated:				
Land	\$ 887,510	\$ 494,710	\$ -	\$ 1,382,220
Construction in progress	19,407	423,599	-	443,006
Total capital assets, not being depreciated	906,917	918,309	-	1,825,226
Capital assets, being depreciated:				
Buildings & improvements	551,107	605,290	-	1,156,397
Machinery and equipment	227,514	136,979	-	364,493
Vehicles	545,513	-	-	545,513
Infrastructure	646,168	204,000	-	850,168
Total capital assets, being depreciated	1,970,302	946,269	-	2,916,571
Less accumulated depreciation for:				
Buildings & improvements	(420,853)	(24,526)	-	(445,379)
Machinery and equipment	(132,566)	(23,282)	-	(155,848)
Vehicles	(420,117)	(26,898)	-	(447,015)
Infrastructure	(300,676)	(29,332)	-	(330,008)
Total accumulated depreciation	(1,274,212)	(104,038)	-	(1,378,250)
Total capital assets, being depreciated, net	696,090	842,231	-	1,538,321
Governmental activities capital assets, net	<u>\$ 1,603,007</u>	<u>\$ 1,760,540</u>	<u>\$ -</u>	<u>\$ 3,363,547</u>

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

<b>Governmental Activities:</b>	
General government	\$ 9,745
Public safety	27,361
Public works/streets	36,145
Parks & recreation	3,015
Affordable housing	27,772
Total depreciation expense - governmental activities	<u>\$ 104,038</u>

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

**Note 5. Capital Assets, Continued**

The following table summarizes the changes to capital assets for business-type activities during the year.

<b>Business Type Activities:</b>	<b>Balance 12/31/2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2023</b>
Capital assets not being depreciated:				
Construction in progress	\$ 130,977	\$ -	\$ (130,977)	\$ -
Total capital assets, not being depreciated	130,977	-	(130,977)	-
Capital assets being depreciated:				
Utility plant	5,309,006	130,976	-	5,439,982
Irrigation system	462,842	-	-	462,842
Machinery and equipment	298,967	-	-	298,967
Total capital assets, being depreciated	6,070,815	130,976	-	6,201,791
Less accumulated depreciation for:				
Utility plant	(1,763,346)	(121,804)	-	(1,885,150)
Irrigation system	(115,723)	(8,659)	-	(124,382)
Machinery and equipment	(220,824)	(13,997)	-	(234,821)
Total accumulated depreciation	(2,099,893)	(144,460)	-	(2,244,353)
Total capital assets, being depreciated, net	3,970,922	(13,484)	-	3,957,438
Business-type activities capital assets, net	\$ 4,101,899	\$ (13,484)	\$ (130,977)	\$ 3,957,438

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

<b>Business-Type Activities:</b>	
Sewer	\$ 15,942
Irrigation	8,659
Water	47,723
Gas	72,136
Total depreciation expense - business-type activities	<u>\$ 144,460</u>

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

**Note 6. Long-Term Liabilities**

The following is a summary of changes in long-term obligations for the year ended December 31, 2023:

	<u>Balance 12/31/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2023</u>	<u>Current Portion</u>
<b>Governmental Activities:</b>					
Note Payable - ELHI Property	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 733,334
Compensated absences	79,698	97,520	(71,087)	106,131	106,131
Net Pension Liability	-	56,328	-	56,328	-
Total Governmental activity					
Long-term liabilities	<u>\$ 79,698</u>	<u>\$ 1,253,848</u>	<u>\$ (71,087)</u>	<u>\$ 1,262,459</u>	<u>\$ 839,465</u>
<b>Business-Type Activities:</b>					
Compensated absences	\$ 10,987	\$ 23,536	\$ (15,453)	\$ 19,070	\$ 19,070
Total Business-type activity					
Long-term liabilities	<u>\$ 10,987</u>	<u>\$ 23,536</u>	<u>\$ (15,453)</u>	<u>\$ 19,070</u>	<u>\$ 19,070</u>

For governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

The Town does not have any unused lines of credit.

**Note Payable – Direct Borrowing**

During 2023, the Town entered into an agreement for the purchase of the ELHI property to be paid in three annual installments of \$366,667, bearing no interest, and maturing in July 2025. A payment was due on this note during 2023 but was not paid. The Town will be making two payments on the note in 2024.

Debt service requirements to maturity on the note are as follows:

Years ending December 31:	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 733,334	\$ -
2025	366,666	-
	<u>\$ 1,100,000</u>	<u>\$ -</u>



**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 7. Interfund Receivables, Payables, and Transfers**

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As of December 31, 2023, there were no interfund receivables and payables.

Interfund transfers for the year ended December 31, 2023 were as follows:

<b>Transfer in:</b>	<u>General fund</u>	<u>Economic Development fund</u>	<u>Total Transfers in</u>
Sewer fund	\$ -	\$ 2,000	\$ 2,000
Water fund	-	4,000	4,000
Gas fund	-	4,000	4,000
Economic Development fund	366,667	-	366,667
Total transfers out	<u>\$ 366,667</u>	<u>\$ 10,000</u>	<u>\$ 376,667</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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**Note 8. Retirement and Pension Plans**

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**General Employees Retirement**

Town employees, except public safety, are covered under a 401(a) defined contribution plan through the Ignacio Retirement Plan maintained and administered by the International Town Manager's Association Retirement Corporation, through the Colorado County Officials and Employees Retirement Association. Employees covered by this plan are eligible to participate from the date of employment. Under the terms of the defined contribution plan, participants are required to contribute at minimum 5% of their base salary while another 5% contribution on the employee's base salary is made by the Town. Vesting begins immediately upon participation with 100% vesting occurring after one year of credited service. Defined contribution plans are not required to have actuarial valuations performed. The portion of the Town's contributions for, and interest forfeited by employees who leave employment before one year of service is used to reduce the Town's current period contribution requirement. The payroll for the Town as of December 31, 2023 was \$1,340,058, and payroll for employees covered by this plan was \$549,769. The contributions made by the Town and employees were \$22,654 and \$23,970, respectively. The plan provisions and the required contribution rates of the Town and the employees are established and amended by the Town Board of Trustees.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 8. Retirement and Pension Plans, Continued**

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**Police Pension – Defined Benefit Pension Plan**

The Town participates in the Fire and Police retirement plan which is administered by the Colorado Fire and Police Pension Association (FPPA). The Town reported in the Statement of Activities the following aggregate amounts related to pensions for all plans to which it contributes:

	<b>Governmental Activities</b>
Net pension asset / (liability)	\$ (56,328)
Deferred outflows of resources	410,421
Deferred inflows of resources	(6,914)

**Fire & Police Pension Association**

**Plan description** – The Town participates in the Statewide Defined Benefit Plan (SWDB) which 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. The Plan is administered by the Fire & Police Pension Association of Colorado (FPPA). FPPA issues a publicly available comprehensive annual financial report that can be obtained on the FPPA’s website at [www.fppaco.org](http://www.fppaco.org).

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

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

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

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

**Note 8. Retirement and Pension Plans, Continued**

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

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of pensionable earnings. Employer contributions increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13.0 percent of pensionable earnings. In 2022, members of the SWDB plan and their employers are contributing at the rate of 12.0 percent and 9.0 percent, respectively, of pensionable earning for a total contributions rate of 21.0 percent.

The Town's contributions for the current and 2 preceding fiscal years, all of which were equal to the required contributions, were as follows:

Year Ending December 31,	Retirement Fund
2021	42,650
2022	49,690
2023	55,283

**Pension liability** – At December 31, 2023, the Town reported a liability of \$56,328, for its proportionate share of the SWDB net pension asset/liability. The net pension asset/liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension asset/liability was determined using an actuarial valuation as of January 1, 2023. The Town's proportion of the net pension asset/liability was based on the Town's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended December 31, 2022. The Town's proportion measured as of December 31, 2022, was 0.063460 percent for police, which was an increase of 0.001131 percent from the proportions measured as of December 31, 2021.

**Pension expense and deferred outflows/inflows of resources** – For the year ended December 31, 2023, the Town recognized pension expense for SWDB of (\$11,188). At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Police</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 121,930	\$ 6,914
Changes in assumptions	72,164	-
Net difference between projected and actual earnings on pension plan investments	127,468	-
Changes in proportion and differences between contributions and proportional share of contributions	33,577	-
Contributions subsequent to the measurement date	55,283	-
Total	<u>\$ 410,421</u>	<u>\$ 6,914</u>

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 8. Retirement and Pension Plans, Continued**

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The \$55,283 reported as deferred outflows of resources related to SWDB pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset/liability in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SWDB pensions will be recognized in pension expense as follows:

<b>Year Ending December 31</b>	<b>Deferred Outflows (Inflows) of Resources</b>
2023	\$ 33,499
2024	57,574
2025	79,711
2026	108,860
2027	25,562
Thereafter	43,018

**Actuarial Assumptions** – The actuarial valuations for the Statewide Defined Benefit Plan were used to determine the total pension asset/liability and actuarially determined contributions for the fiscal year ending December 31, 2022. The valuations used the following actuarial assumption and other inputs:

Actuarial Method	Entry Age Normal
Amortization Method	Level % of Payroll, Open
Amortization Period	30 Years
Long-term Investment Rate of Return*	7.0%
Projected Salary Increases*	4.25% - 11.25%
Cost of Living Adjustments (COLA)	0.0%
*Includes Inflation at	2.5%

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

For determining the actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the 2006 central rates from the RP-2014 Annuitant Mortality Tables projected to 2018 using the MP-2017 projection scales, and the projected prospectively using the ultimate rates of the scale for all years. The pre-retirement 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 2022 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA's actuaries, Gabriel, Roeder, Smith & Company, based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

**Note 8. Retirement and Pension Plans, Continued**

beginning January 1, 2023. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension 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. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global Equity	35%	8.93%
Equity Long/Short	6%	7.47%
Private Markets	34%	10.31%
Fixed Income-Rates	10%	5.45%
Fixed Income-Credit	5%	6.90%
Absolute Return	9%	6.49%
Cash	1%	3.92%
Total	100%	

**Discount Rate** – The discount rate used to measure the SWDB total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the SWDB Board's funding policy, which establishes the contractually required rate under Colorado statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all 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.

**Sensitivity of the proportionate share of the net pension liability to changes in the discount rate** – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Town's 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 (8.0 percent) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Police			
Net pension (asset) / liability	\$ 388,316	\$ 56,328	\$ (218,666)

**Pension plan fiduciary net position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued FPPA financial report.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 8.            Retirement and Pension Plans, Continued**

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**Statewide Death and Disability Plan**

Plan description – The plan is a multi-employer cost sharing defined benefit plan covering full-time employees of substantially all fire and police departments in Colorado. Contributions to the Plan are used solely for the payment of death and disability benefits. The Plan was established in 1980 pursuant to Colorado Revised Statutes.

Contributions – Prior to 1997, the Plan was primarily funded by the State of Colorado, whose contributions were established by Colorado Statute. In addition, there were 11 contributing employers as of December 31, 2001 who have elected supplementary coverage by the statewide plan.

The state made a one-time contribution in 1997 of \$39 million to fund the past and future service costs for all firefighters and police officers hired prior to January 1, 1997. No further State contributions are anticipated. Members hired on or after January 1, 1997 contribute a percentage of the payroll based on actuarial experience. The percent contributed in fiscal year 2023 was 3%. In 2023, the Town contributed \$16,605 for Accidental Death and Disability.

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**Note 9.            Risk Management**

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

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

The purposes of CIRSA are to provide members defined liability and property coverage's and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees or officers.

The Town is insured by CIRSA/WC (Workers Compensation), a separate insurance pool, for potential worker related accidents.

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member of CIRSA against liability or loss, to the limit of the financial resources of CIRSA. It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverage's at reasonable costs. All income and assets of CIRSA shall at all times be dedicated to the exclusive benefit of its members.



**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 9. Risk Management, Continued**

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

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

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**Note 10. Long-Term Contracts**

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Water Agreement

In December 1998, the Town amended their water supply agreement with the Southern Ute Indian Tribe (Tribe) for processing and purchasing water. The Tribe owns and maintains a water treatment plant and a distribution system that is connected to the Town's water distribution system. The Town is required to make monthly payments to the Tribe according to the water delivered to the Town at the Town Master Meters during the prior month. Water rate adjustments are set by the Tribal Council. In addition, the Town collects Tribal Water System Plant Investment Fees to be remitted to the Tribe. This agreement continues unless modified or terminated by either party in writing at least three years in advance of the proposed termination date.

Natural Gas Agreement

On December 19, 2008, the Town amended their natural gas agreement with the Southern Ute Indian Tribe (Tribe) for transporting natural gas to the Custody Transfer Point wherein the Town has sole responsibility for transporting the gas from the Custody Transfer Point to its customers or other destinations. The price to be paid to the Tribe by the Town for each month of delivered gas is the Inside Ferc's Gas Market Report Price of Spot Gas Delivered to Pipelines, El Paso Natural Gas, San Juan Basin, reported for each applicable month (the SJB Price), plus an amount equal to 20% of the SJB Price, per mcf of gas delivered to the Custody Transfer Point. The agreement will continue for 10 years unless modified or terminated by mutual agreement. Starting in 2018, the Town is operating off of the prior agreement on a yearly basis.

Wastewater Treatment and Collection Services Agreement

On November 18, 2009, the Town amended their wastewater treatment service agreement with the Southern Ute Indian Tribe (Tribe) wherein the Tribe has sole responsibility for wastewater treatment service to the Town and the Town Service Area through the Tribal Wastewater System. The Town agreed to pay the Tribe a monthly user fee per ERT for each customer of the Town. In addition, Plant Investment Fees and Readiness to Serve fees are required according to the agreement. The term of the agreement is for 10 years unless termination by either party in accordance with other terms of the agreement or by delivery of at least three years advance written notice. Starting in 2019, the Town is operating off of the prior agreement on a yearly basis.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Note 11.        Prior Period Adjustment**

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In 2023, a prior period adjustment of \$165,402 was recorded in the Gas Fund for a natural gas expense paid in 2023 relating to expenditures for 2022 that had not been accrued and recognized as expense in 2022.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PENSION PLANS**

**TOWN OF IGNACIO, COLORADO**  
**Required Supplementary Information**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**December 31, 2023**

	Police Reporting Fiscal Year (Measurement Date)								
	<b>2023 (2022)</b>	<b>2022 (2021)</b>	<b>2021 (2020)</b>	<b>2020 (2019)</b>	<b>2019 (2018)</b>	<b>2018 (2017)</b>	<b>2017 (2016)</b>	<b>2016 (2015)</b>	<b>2015 (2014)</b>
Proportion of the net pension liability (asset)	0.063460%	0.062329%	0.057175%	0.063902%	0.069571%	0.073483%	0.074199%	0.085066%	0.086843%
Proportionate share of the net pension liability (asset)	\$ 56,328	\$ (337,783)	\$ (124,128)	\$ (36,140)	\$ 87,958	\$ (105,716)	\$ 26,812	\$ (1,500)	\$ (98,009)
Covered payroll	\$ 552,111	\$ 501,765	\$ 459,229	\$ 470,967	\$ 466,032	\$ 429,818	\$ 379,740	\$ 412,378	\$ 390,530
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	10.20%	-67.32%	-27.03%	-7.67%	18.87%	-24.60%	7.06%	-0.36%	-25.10%
Plan fiduciary net position as a percentage of the total pension liability	97.60%	116.20%	106.70%	101.90%	95.20%	106.30%	98.21%	100.10%	106.80%

Note: In accordance with GASB68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.

**TOWN OF IGNACIO, COLORADO**  
**Required Supplementary Information**  
**Schedule of Contributions**  
**December 31, 2023**

	Police									
	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 55,283	\$ 49,690	\$ 42,650	\$ 36,739	\$ 37,678	\$ 37,282	\$ 34,386	\$ 30,379	\$ 32,990	\$ 31,243
Contributions in relation to the contractually required contribution	\$ (55,283)	\$ (49,690)	\$ (42,650)	\$ (36,739)	\$ (37,678)	\$ (37,282)	\$ (34,386)	\$ (30,379)	\$ (32,990)	\$ (31,243)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 581,926	\$ 552,111	\$ 501,765	\$ 459,229	\$ 470,967	\$ 466,032	\$ 429,818	\$ 379,740	\$ 412,378	\$ 390,530
Contributions as a percentage of covered payroll	9.50%	9.00%	8.50%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

Note: In accordance with GASB68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.

**Note 1. Actuarially Determined Contribution Rates**

- Actuarial cost method
- Amortization method
- Actuarial assumptions:
  - Investment rate of return: 7.0%
  - Projected salary increase: 4.25% - 11.25%
  - Inflation: 2.5%
  - COLA: 0.0%



**REQUIRED SUPPLEMENTARY INFORMATION**

**BUDGETARY COMPARISON SCHEDULES**

**FOR THE FOLLOWING MAJOR FUNDS:**

The **General Fund** is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The **Economic Development Fund** is used to account for revenues and expenditures for economic development for the Town.

**TOWN OF IGNACIO, COLORADO**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

Revenues	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Taxes:</b>				
Property tax	\$ 41,600	\$ 41,600	\$ 40,441	\$ (1,159)
Specific ownership taxes	3,500	3,500	4,273	773
Town sales tax	500,000	500,000	613,618	113,618
County sales tax	1,100,000	1,100,000	1,274,522	174,522
Franchise tax	500	500	491	(9)
Payment in lieu	500	500	507	7
Total taxes	1,646,100	1,646,100	1,933,852	287,752
<b>Licenses, permits and fees:</b>				
Liquor licenses	2,500	2,500	3,143	643
Permits	5,500	5,500	14,463	8,963
Business licenses	2,200	2,200	2,863	663
Animal licenses	400	400	680	280
Other licenses	3,000	3,000	3,150	150
Total licenses, permits and fees	13,600	13,600	24,299	10,699
<b>Intergovernmental:</b>				
Cigarette taxes	1,500	1,500	1,747	247
Motor vehicle registrations	5,000	5,000	3,255	(1,745)
Mineral lease	10,000	10,000	12,463	2,463
Federal grants	228,226	228,226	-	(228,226)
Highway user tax	31,000	31,000	29,061	(1,939)
Severance tax	5,000	5,000	36,846	31,846
County road and bridge	3,000	3,000	3,081	81
Other intergovernmental	122,400	122,400	135,311	12,911
Total intergovernmental	406,126	406,126	221,764	(184,362)
<b>Fines and forfeitures:</b>				
Court fines	1,000	1,000	580	(420)
Total fines and forfeitures	1,000	1,000	580	(420)
<b>Charges for services:</b>				
Trash	47,040	47,040	49,719	2,679
Snow removal	2,200	2,200	2,600	400
Planning zoning fees	1,500	1,500	75	(1,425)
Other fees	720	720	2,058	1,338
Total charges for services	51,460	51,460	54,452	2,992
<b>Interest:</b>				
Interest revenue	10,000	10,000	100,213	90,213
Total interest	10,000	10,000	100,213	90,213
<b>Other revenues:</b>				
Other revenues	155,550	155,550	169,659	14,109
Total other revenues	155,550	155,550	169,659	14,109
Total revenues	2,283,836	2,283,836	2,504,819	220,983

(continued)

**TOWN OF IGNACIO, COLORADO**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, (Continued)**  
**For the Year Ended December 31, 2023**

<b>Expenditures</b>	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Legislative</b>				
Personnel services	11,308	14,308	12,242	2,066
Purchased services	2,700	2,700	275	2,425
Total legislative	14,008	17,008	12,517	4,491
<b>Administration:</b>				
Personnel services	134,461	158,861	122,617	36,244
Supplies	27,500	27,500	6,554	20,946
Purchased services	52,301	103,301	69,670	33,631
Repairs and maintenance	35,900	35,900	12,750	23,150
Grants and contributions	28,308	28,308	27,308	1,000
Utilities	31,283	32,283	14,460	17,823
Other	62,576	70,576	37,224	33,352
Total administration	372,329	456,729	290,583	166,146
<b>Community Development:</b>				
Purchased services	20,000	20,000	320	19,680
Supplies	500	500	-	500
Other	1,250	1,250	184	1,066
Total community development	21,750	21,750	504	21,246
<b>Public Safety:</b>				
Personnel services	957,244	1,029,244	991,908	37,336
Supplies	11,500	12,500	11,976	524
Purchased services	600	10,600	10,511	89
Repairs and maintenance	7,000	14,000	12,040	1,960
Grants and contributions	16,862	16,862	-	16,862
Utilities	-	8,000	7,727	273
Other	41,467	45,467	43,086	2,381
Total public safety	1,034,673	1,136,673	1,077,248	59,425
<b>Public Works:</b>				
Personnel services	157,059	251,059	190,864	60,195
Supplies	9,500	21,000	14,785	6,215
Purchased services	50,810	55,810	48,761	7,049
Repairs and maintenance	94,000	143,000	121,458	21,542
Utilities	300	8,000	7,225	775
Other	32,324	41,824	39,911	1,913
Total public works	343,993	520,693	423,004	97,689

(continued)

**TOWN OF IGNACIO, COLORADO**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, (Continued)**  
**For the Year Ended December 31, 2023**

<b>Expenditures</b>	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Parks:</b>				
Supplies	1,000	4,000	3,621	379
Other	25,000	28,000	24,740	3,260
Total parks	26,000	32,000	28,361	3,639
<b>Capital outlay:</b>				
Capital outlay	100,000	398,080	136,979	261,101
Total capital outlay	100,000	398,080	136,979	261,101
Total expenditures	1,912,753	2,582,933	1,969,196	613,737
Excess of revenues over (under) expenditures	371,083	(299,097)	535,623	834,720
Other financing sources (uses):				
Transfer out	(238,226)	(238,226)	(366,667)	(128,441)
Total other financing sources (uses)	(238,226)	(238,226)	(366,667)	(128,441)
Net change in fund balance	132,857	(537,323)	168,956	706,279
Fund balance, beginning of year	1,889,518	1,889,518	1,889,518	-
Fund balance, end of year	<u>\$ 2,022,375</u>	<u>\$ 1,352,195</u>	<u>\$ 2,058,474</u>	<u>\$ 706,279</u>

**TOWN OF IGNACIO, COLORADO**  
**Economic Development Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>Revenues</b>				
Interest revenue	\$ 2,784	\$ 2,784	\$ 5,873	3,089
Total revenues	2,784	2,784	5,873	3,089
<b>Expenditures</b>				
Capital outlay	238,226	600,579	1,100,652	(500,073)
Total expenditures	238,226	600,579	1,100,652	(500,073)
Excess of revenues over (under) expenditures	(235,442)	(597,795)	(1,094,779)	(496,984)
Other financing sources (uses):				
Transfers in	238,226	238,226	366,667	128,441
Transfers out	(10,000)	(10,000)	(10,000)	-
Loan proceeds	-	-	1,100,000	1,100,000
Total other financing sources (uses):	228,226	228,226	1,456,667	1,228,441
Net change in fund balance	(7,216)	(369,569)	361,888	731,457
Fund balance, beginning of year	63,415	63,415	63,415	-
Fund balance, end of year	\$ 56,199	\$ (306,154)	\$ 425,303	\$ 731,457

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**TOWN OF IGNACIO, COLORADO**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**FOR THE FOLLOWING FUNDS:**

**Nonmajor Special Revenue Funds**

The **Conservation Trust Fund** accounts for the State of Colorado lottery funds to be used for parks and recreation services and capital investment.

**Major and Nonmajor Capital Project Funds**

The **Capital Improvement Fund** accounts for acquisition or construction of major capital facilities (other than those belonging to enterprise funds).

**Major and Nonmajor Enterprise Funds**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The budgets for the enterprise funds have been prepared and presented on a modified accrual basis which is an accounting basis other than GAAP for enterprise funds.

The **Water Fund** accounts for the activities of the Town related to supplying water services to the citizens of the Town.

The **Gas Fund** accounts for the activities of the Town related to supplying natural gas services to the citizens of the Town.

The **Sewer Fund** accounts for the activities of the Town related to supplying sewer services to the citizens of the Town.

The **Irrigation Fund** accounts for user charges and contract payments for providing irrigation water handling services to the citizens of the Town.



**TOWN OF IGNACIO, COLORADO**  
**Conservation Trust Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>Revenues</b>				
Intergovernmental revenue	\$ 80,400	\$ 80,400	\$ 11,980	\$ (68,420)
Interest revenue	400	400	4,192	3,792
Total revenue	80,800	80,800	16,172	(64,628)
<b>Expenditures</b>				
Other	120,000	120,000	-	120,000
Total expenditures	120,000	120,000	-	120,000
Excess of revenues over (under) expenditures	(39,200)	(39,200)	16,172	55,372
Net change in fund balance	(39,200)	(39,200)	16,172	55,372
Fund balance, beginning of year	90,079	90,079	90,079	-
Fund balance, end of year	\$ 50,879	\$ 50,879	\$ 106,251	\$ 55,372

**TOWN OF IGNACIO, COLORADO**  
**Capital Improvement Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>Revenues</b>				
Sales tax	\$ 250,000	\$ 250,000	\$ 306,809	\$ 56,809
Intergovernmental revenue	3,499,998	3,499,998	237,339	(3,262,659)
Interest revenue	2,500	2,500	23,240	20,740
Total revenue	3,752,498	3,752,498	567,388	(3,185,110)
<b>Expenditures</b>				
Capital outlay	4,250,000	4,250,000	732,943	3,517,057
Total expenditures	4,250,000	4,250,000	732,943	3,517,057
Excess of revenues over (under) expenditures	(497,502)	(497,502)	(165,555)	331,947
Net change in fund balance	(497,502)	(497,502)	(165,555)	331,947
Fund balance, beginning of year	694,942	694,942	694,942	-
Fund balance, end of year	\$ 197,440	\$ 197,440	\$ 529,387	\$ 331,947

**TOWN OF IGNACIO, COLORADO**  
**Water Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<b>Revenues</b>				
Charges for services	\$ 306,500	\$ 306,500	\$ 305,759	\$ (741)
Interest revenue	100	100	2,402	2,302
Tap fees	7,600	7,600	8,600	1,000
Transfers in	4,000	4,000	4,000	-
Total revenues	318,200	318,200	320,761	2,561
<b>Expenses</b>				
Commodity purchases	150,000	150,000	137,853	12,147
Personnel services	109,594	109,594	135,131	(25,537)
Contracted services	9,316	9,316	6,366	2,950
Supplies	28,190	28,190	31,981	(3,791)
Repairs and maintenance	3,788	3,788	3,969	(181)
Administrative	5,203	5,203	10,246	(5,043)
Utilities	3,100	3,100	3,249	(149)
Total expenses	309,191	309,191	328,795	(19,604)
Change in net position - budget basis	<u>\$ 9,009</u>	<u>\$ 9,009</u>	(8,034)	<u>\$ (17,043)</u>
GAAP Basis Adjustments				
Depreciation			(47,723)	
Change in net position - GAAP basis			(55,757)	
Net position, beginning of year			1,784,448	
Net position, end of year			<u>\$ 1,728,691</u>	

**TOWN OF IGNACIO, COLORADO**  
**Gas Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<b>Revenues</b>				
Charges for services	\$ 501,700	\$ 501,700	\$ 792,411	\$ 290,711
Interest revenue	450	450	7,383	6,933
Tap fees	-	-	6,374	6,374
Transfers In	4,000	4,000	4,000	-
Total revenues	<u>506,150</u>	<u>506,150</u>	<u>810,168</u>	<u>304,018</u>
<b>Expenses</b>				
Commodity purchases	295,000	525,000	283,567	241,433
Personnel services	110,094	164,539	135,131	29,408
Contracted services	5,316	13,114	11,590	1,524
Supplies	23,190	23,318	8,759	14,559
Repairs and maintenance	8,288	8,988	4,125	4,863
Administrative	11,328	18,686	14,879	3,807
Utilities	3,100	3,671	3,250	421
Total expenses	<u>456,316</u>	<u>757,316</u>	<u>461,301</u>	<u>296,015</u>
Change in net position - budget basis	<u>\$ 49,834</u>	<u>\$ (251,166)</u>	348,867	<u>\$ 600,033</u>
GAAP Basis Adjustments				
Depreciation			<u>(72,136)</u>	
Change in net position - GAAP basis			276,731	
Net position, beginning of year			<u>1,745,853</u>	
Prior period adjustment			<u>(165,402)</u>	
<b>Position, end of year</b>			<u><u>\$ 1,857,182</u></u>	

**TOWN OF IGNACIO, COLORADO**  
**Sewer Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<b>Revenues</b>				
Charges for services	\$ 625,000	\$ 625,000	\$ 692,309	\$ 67,309
Interest revenue	100	100	10	(90)
Tap fees	2,500	2,500	4,300	1,800
Transfers in	2,000	2,000	2,000	-
Total revenues	629,600	629,600	698,619	69,019
<b>Expenses</b>				
Personnel services	95,670	126,711	119,954	6,757
Contract services	404,158	404,320	366,181	38,139
Supplies	25,845	25,871	3,089	22,782
Repairs and maintenance	1,894	2,036	1,984	52
Administration	51,814	101,888	100,029	1,859
Utilities	1,550	1,666	1,625	41
Total expenses	580,931	662,492	592,862	69,630
Change in net position - budget basis	\$ 48,669	\$ (32,892)	105,757	\$ 138,649
GAAP Basis Adjustments				
Depreciation			(15,942)	
Change in net position - GAAP basis			89,815	
Net position - beginning of year			419,534	
<b>Net position - end of year</b>			<b>\$ 509,349</b>	

**TOWN OF IGNACIO, COLORADO**  
**Irrigation Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<b>Revenues</b>				
Charges for services	\$ 44,600	\$ 44,600	\$ 42,731	\$ (1,869)
Interest revenue	100	100	559	459
Total revenues	44,700	44,700	43,290	(1,410)
<b>Expenses</b>				
Personnel Services	30,244	30,244	30,864	(620)
Contracted services	3,363	3,363	905	2,458
Supplies	8,638	8,638	6,055	2,583
Repairs and Maintenance	757	757	794	(37)
Administrative	386	386	404	(18)
Utilities	878	878	1,083	(205)
Total expenses	44,266	44,266	40,105	4,161
Change in net position - budget basis	\$ 434	\$ 434	3,185	\$ 2,751
GAAP Basis Adjustments				
Depreciation			(8,659)	
Change in net position - GAAP basis			(5,474)	
Net position - beginning of year			362,388	
<b>Net position - end of year</b>			<u>\$ 356,914</u>	

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**SUPPLEMENTARY INFORMATION**  
**LOCAL HIGHWAY FINANCE REPORT**

Section 43-2-132 of the Colorado Revised Statutes requires municipalities receiving Highway User Tax Funds to include a schedule of highway receipts and expenditures with the audit report. The said report is presented on the following two pages.

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

<b>LOCAL HIGHWAY FINANCE REPORT</b>		City or County: Town of Ignacio, CO	
		YEAR ENDING : December 2023	
		Prepared By: Dee Wesner, Finance Coordinator Phone: 1-970-563-9494	
<b>I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE</b>			
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway- User Taxes
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			
<b>II. RECEIPTS FOR ROAD AND STREET PURPOSES</b>		<b>III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES</b>	
ITEM	AMOUNT	ITEM	AMOUNT
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>	
1. Local highway-user taxes		1. Capital outlay (from page 2)	695,947
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	59,083
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	
2. General fund appropriations	32,752	b. Snow and ice removal	0
3. Other local imposts (from page 2)	462,881	c. Other	15,939
4. Miscellaneous local receipts (from page 2)	53,081	d. Total (a. through c.)	15,939
5. Transfers from toll facilities		4. General administration & miscellaneous	0
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	770,969
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	548,713	b. Redemption	
<b>B. Private Contributions</b>		c. Total (a. + b.)	0
<b>C. Receipts from State government</b> (from page 2)	222,256	2. Notes:	
<b>D. Receipts from Federal Government</b> (from page 2)	0	a. Interest	
<b>E. Total receipts (A.7 + B + C + D)</b>	770,969	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		<b>C. Payments to State for highways</b>	
		<b>D. Payments to toll facilities</b>	
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	770,969
<b>IV. LOCAL HIGHWAY DEBT STATUS</b> (Show all entries at par)			
	Opening Debt	Amount Issued	Closing Debt
<b>A. Bonds (Total)</b>			0
1. Bonds (Refunding Portion)			
<b>B. Notes (Total)</b>			0
<b>V. LOCAL ROAD AND STREET FUND BALANCE</b>			
A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance
0	770,969	770,969	0
<b>Notes and Comments:</b>			

<b>LOCAL HIGHWAY FINANCE REPORT</b>		STATE: Colorado	
		YEAR ENDING (mm/yy): December 2023	

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments		a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	458,608	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	4,273	g. Other Misc. Receipts	50,000
6. Total (1. through 5.)	462,881	h. Other - Road and Bridge	3,081
c. Total (a. + b.)	462,881	i. Total (a. through h.)	53,081
(Carry forward to page 1)		(Carry forward to page 1)	

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	29,061	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	3,255	d. Federal Transit Admin	
d. Other - Snow Removal	2,600	e. U.S. Corps of Engineers	
e. Other - State grant	187,339	f. Other Federal	
f. Total (a. through e.)	193,194	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	222,256	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)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs			0
b. Engineering Costs		0	0
c. Construction:			
(1). New Facilities		319,347	319,347
(2). Capacity Improvements			0
(3). System Preservation			0
(4). System Enhancement & Operation		376,600	376,600
(5). Total Construction (1) + (2) + (3) + (4)	0	695,947	695,947
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	695,947	695,947
			(Carry forward to page 1)

**Notes and Comments:**

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**Independent Auditors' Report on Internal Control  
over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

The Honorable Mayor and Board  
Town of Ignacio, Colorado

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ignacio, Colorado, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise of the Town of Ignacio, Colorado's basic financial statements and have issued our report thereon dated June 4, 2024.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Ignacio, Colorado's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Ignacio, Colorado's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Ignacio, Colorado's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the findings and recommendations letter that we consider to be a significant deficiency:

2019-001      Year End Accounting and Financial Statement Controls

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
St. George, Utah  
June 4, 2024

# BUTLER | SNOW

## MEMORANDUM

**To:** Mark Garcia, Town Manager  
David Liberman, Town Attorney  
Town of Ignacio

**From:** Kimberley K. Crawford

**Date:** July 1, 2024

**Subject:** Financing Options under TABOR

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The Town of Ignacio is looking at options for financing affordable housing units for workforce housing. I have been asked to outline options available. Under Article X, Section 20 of the Colorado Constitution (TABOR), the Town cannot enter into any multiple fiscal year financial obligations without an election, unless the Town has present cash reserves that are pledged irrevocably to the payment of the obligation and held for payments in all future fiscal years. Under State law, the Town cannot finance residential housing by means of a lease financing.<sup>1</sup> So the only options available to the Town are to conduct an election to ask voters to approve debt to finance this housing, or to enter into an obligation that does not extend beyond a fiscal year (December 31).

First, I will address an election. The Town could ask its voters in November 2024 whether it can incur debt for housing purposes. The Town can incur debt that is payable from an increase in property taxes, an increase in sales taxes, or the debt can be payable from any available revenue of the Town without

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<sup>1</sup> § 31-15-801. Agreements - ordinance – financing. In order to provide necessary land, buildings, equipment, and other property for governmental or proprietary purposes or for financing of forest health projects, as defined in section 37-95-103 (4.9), any municipality is authorized to enter into long-term rental or leasehold agreements, but in no event shall this be construed as authorizing the use by any municipality of leasehold agreements to finance residential housing. Such agreements may include an option to purchase and acquire title to such leased or rented property within a period not exceeding the useful life of such property and in no case exceeding thirty years. Each such agreement and the terms thereof shall be concluded by an ordinance duly enacted by the municipality. No such ordinance shall take effect before thirty days after its passage and publication. The governing body of any municipality is authorized to provide for the payment of said rentals from a general levy imposed upon both personal and real property included within the boundaries of the municipality; by imposing rates, tolls, and service charges for the use of such property or any part thereof by others; from any other available municipal income; or from any one or more of the said sources. The obligation to pay such rentals shall not constitute an indebtedness of said municipality within the meaning of the constitutional limitations on contracting of indebtedness by municipalities.

Colo. Rev. Stat. &sect; 31-15-801 Agreements - ordinance - financing (Colorado Revised Statutes (2024 Edition))



increasing taxes. A form of question is set forth below – this question is of course subject to revisions, but includes a general description of what I believe the Town intends.

WITHOUT INCREASING ANY EXISTING TAX OR IMPOSING ANY NEW TAX, SHALL THE TOWN OF IGNACIO DEBT BE INCREASED BY \$[4] MILLION, WITH A MAXIMUM REPAYMENT COST OF \$[\_\_\_\_], SUBJECT TO THE FOLLOWING:

- (1) SUCH DEBT SHALL BE USED FOR THE PURPOSE OF PROVIDING FUNDING FOR AFFORDABLE WORKFORCE HOUSING WITHIN THE TOWN INCLUDING THE ACQUISITION AND CONSTRUCTION OF VARIOUS FACILITIES, OR TO REFINANCE SUCH DEBT AT A HIGHER OR LOWER INTEREST RATE (OR TO CREATE A RESERVE FOR SUCH PURPOSES);
- (2) SUCH DEBT SHALL BE A GENERAL FUND OBLIGATION OF THE TOWN, MAY BE EVIDENCED BY BONDS, NOTES, CONTRACTS OR LOAN AGREEMENTS OR OTHER MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS, AND SHALL BE PAYABLE FROM ANY AVAILABLE REVENUE OF THE TOWN AS MAY BE DETERMINED BY THE BOARD OF TRUSTEES;
- (3) SUCH DEBT SHALL BE SOLD IN ONE OR MORE SERIES, ON TERMS AND CONDITIONS AND WITH SUCH MATURITIES AS PERMITTED BY LAW AND AS THE TOWN MAY DETERMINE, INCLUDING PROVISIONS FOR SALE OF THE BONDS AT A PRICE ABOVE OR BELOW PAR, AND FOR REDEMPTION OR PREPAYMENT PRIOR TO MATURITY, WITH OR WITHOUT PAYMENT OF A PREMIUM NOT TO EXCEED 3.00%;

AND SHALL THE EARNINGS FROM THE INVESTMENT OF THE PROCEEDS OF SUCH DEBT BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Should the Town determine to pursue this option, there are various election deadlines and such determination should be made by early August 2024 in order to move forward with a November 2024 election.

The second option is entering into a financing that does not extend beyond the end of the fiscal year. TABOR requires that any increase in taxes or debt requires an election.<sup>2</sup> However, obligations that do not extend beyond the current fiscal year or obligations for which present cash reserves are pledged irrevocably for all future payments do not require an election. The Town is considering a loan from a local

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<sup>2</sup> **(4) Required elections.** Starting November 4, 1992, districts must have voter approval in advance for:

**(a)** Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.

**(b)** Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years. Article X, Section 20, Colorado Constitution.

bank that it expects will be paid off by the end of the fiscal year from the sale of the housing units to qualified buyers. If the loan has a termination date as of December 31, 2024, that should be fine. The Town also has approximately \$1 million that it could set aside to “irrevocably pledge” to the repayment of at least a portion of the loan. If that is the case, that \$1 million of the loan could be a multiple fiscal year financial obligation but not subject to the voting requirements. If it is possible the Town could split the loan up into two loans – one could be for \$1 million with the irrevocable pledge, and the second loan could be for the remainder.

The bank has asked about security for the loan or collateral. The bank suggested a “lien” on the land. Unfortunately, under state law and case law, any mortgage on a property is a debt, and any debt requires voter approval under TABOR. *McNichols v City and County of Denver*, 230 P.2d 591, 123 Colo 132 (Colo. 1950).

Additionally, courts have also pretty consistently found that a lien on public property is not enforceable, based generally on common law. Under common law, public land was not susceptible to foreclosure, and consequently, public land was not subject to mechanic’s liens. *See Fladung v. City of Boulder*, 438 P.2d 688 (Colo. 1968). Also, under common law and most caselaw, equitable relief is not available against governmental entities, so a court is not likely to uphold the bank’s purported lien on principles of equity. *But see Normandy Estates Metropolitan District v. Normandy Estates Limited* 553 P.2d 386 (Colo. 1976) (in which the court granted the return of the property to Plaintiff based on certain facts and circumstances which ruling varied from the common law rule). The court has, on at least one occasion, refused to apply an equitable remedy under the *Normandy Estates Metropolitan District*. *See City of Westminster v. Brannan Sand & Gravel Co.*, 940 P.2d 343 (Colo. 1997). In the *Westminster* case, a lien claimant attempted to foreclose a lien after streets had been dedicated to the city, and the court refused to allow recovery.

The bank could file a UCC statement to attempt to secure a lien against the moveable property being acquired with the loan (i.e, the housing units). It is my understanding that the housing units are “moveable”, will be assembled somewhere other than the Town’s property, moved to that property and affixed to the land, but could be moved again if necessary. In this instance, if the Town was not able to fully discharge its loan by December 31, 2024, the bank could attempt to exercise some recourse against the Town under the UCC by reclaiming one or more of the housing units pursuant to the UCC. However, it is unclear whether the Courts would enforce such a lien.

Another option to provide the bank with collateral would be to have the bank hold title of the housing units until they are paid off. In that scenario, the bank would originally hold title to all of the units and they would be affixed to the Town’s property pursuant to rights given under the loan. The bank would then transfer title to the individual units to the Town as the Town paid down the loan. If the Town did not pay off the loan before December 31, 2024, then the bank would have the ability to move the units off of the Town’s property and to sell them to satisfy the loan.

Please let me know if this answers your questions. I am happy to discuss further.

# Rock Creek Housing Project - Construction Costs

<u>Contractor</u>	<u>Scope of Work</u>	<u>Contract Total</u>
<u>Site Infrastructure</u>		
SEH	Site Design and Construction Admin	\$176,600
Canyon Construction	Infrastructure Improvement Contract	\$1,778,964
LPEA	Electrical Utility Service	\$237,605
Town of Ignacio	Natural Gas Utility Install	\$31,228
Town of Ignacio	Street Lighting	\$28,262
		\$2,252,659
		\$176,600
		\$1,453,241
		\$622,818
<u>Phase 1 Construction Costs</u>		
Fading West	Housing Costs for 10 Homes	\$2,140,909
Westervelt Transportation	Unit Transporation from BV to Ignacio	\$87,150
Proset Modular	Unit Assembly and Crane Service	\$186,820
Construction Services	Vertical Construction Services	\$800,000
Contingency Funds	Contingency Funds (10% excl. FW)	\$107,397
General Construction Costs	Site Services and Insurance	\$30,000
FSWB/Title Fees	Construction Financing Fees/Interest	\$55,000
FSWB/Catalyst Revolving Loans	Construction Loan Interest	60,000
Realtor/Permanent Fin Fees	Contract, Perm Financing, Closing	\$70,000
		\$3,537,276
<u>Phase 1 Construction Costs</u>		
SUUD/TOI PIF and Meter Fees	Water/Sewer Piant Investment Fees	\$215,450
Appliance Store	Appliances	\$40,000
Landscaping Company	Landscaping	\$44,911
	LPEA Solar Garden	TBD

**Funding Source Notes**

Town/RHA	ARRPA/Catalyst Grant Funds (\$50K)
IHOI/LPC	Div. of Housing Grant
IHOI/LPC	Div. of Housing Grant
IHOI/LPC	ARRPA Funds
IHOI/LPC	ARRPA Funds

TOI/RHA  
IHOI  
LPC

10 Homes and includes 2% Surety Bond  
Includes site shuttle during setting.  
Includes lift and set of preconstructed roof assembly.  
All Home Site Improvements and Construction of 1-Car Garage  
Transport, Set and Construction Services Only  
Site Insurance, Site Fencing  
Appraisal, Inspec, Title, Filing, Bank Fees  
RHA-1.75%, AHIF-3%, FSWB-6%  
\$3K Realtor Fee, 1% Perm Fee, \$1K Closing Costs (per unit)

IHOI	Paid by IHOI and not included in constrution financing
LPC	10 Home sets paid with LPC funds
IHOI	Paid by IHOI and not included in constrution financing

TBD



**COLORADO**  
**Department of Local Affairs**  
Division of Local Government

May 26, 2020

Fraser Housing Authority  
c/o Town of Fraser  
P. O. Box 370  
Fraser, CO 80442

RE: Certificate of the Fraser Housing Authority

To Whom It May Concern:

The Division of Local Government in the Department of Local Affairs hereby certifies that the *Certificate of Creation of the Fraser Housing Authority* is on file with the Division of Local Government in compliance with the statutory filing requirements. The commissioners and their successors constitute the Fraser Housing Authority, a "body corporate and politic" pursuant to C.R.S. 29-4-204(4).

Sincerely,

Chantal Unfug  
Director  
Division of Local Government

cc: file

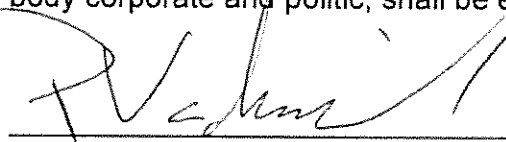


**CERTIFICATE OF CREATION OF THE FRASER HOUSING AUTHORITY PURSUANT  
TO C.R.S. § 29-4-204(4)**


The undersigned hereby file this certificate pursuant to C.R.S. § 29-4-204(4), for the creation of the Fraser Housing Authority (the "Authority"), stating the following:


1. Pursuant to C.R.S. § 29-4-204, the Town Clerk of the Town of Fraser (the "Town") received a petition (the "Petition") signed by 25 residents of the Town setting forth the need for a housing authority to function in the Town.
2. Notice of a public hearing to consider the Petition was properly given as required pursuant to C.R.S. § 29-4-204(1).
3. A public hearing was held before the Board of Trustees on March 4, 2020, at which interested persons were provided an opportunity to be heard on the Petition.
4. The Board of Trustees determined that there is a lack of safe or sanitary dwelling accommodations in the Town available to the inhabitants thereof. See **Exhibit A** (Resolution 2020-03-01, creating the Fraser Housing Authority).
5. Pursuant to C.R.S. § 29-4-205(2), the current members of the Fraser Board of Trustees were appointed *ex officio* as Commissioners of the Authority whose terms shall run conterminous with their terms on the Fraser Board of Trustees.

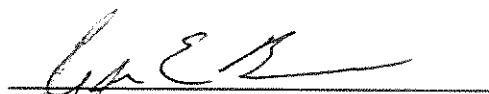
Pursuant to C.R.S. § 29-4-204(4), upon the filing of this certificate with the Division of Local Government in the Department of Local Affairs, the Fraser Housing Authority, a body corporate and politic, shall be established.

  
Philip Vandernail, Mayor

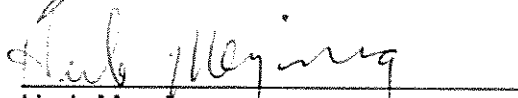
  
Eileen Waldow, Mayor Pro-Tem

  
Katie Soles

  
Andy Miller

  
Ryan Barwick

  
Parnell Quinn

  
Herb Meyring

**RECEIVED**

MAY 11 2020

**Div of Local Government**

RECEIVED

MAY 20 2020

Div of Local Government

TOWN OF FRASER  
RESOLUTION NO. 2020-03-01

## A RESOLUTION AUTHORIZING THE CREATION OF THE FRASER HOUSING AUTHORITY

**WHEREAS**, the Housing Authorities Law, C.R.S. §§ 24-4-201, *et seq.*, provides for the creation of a local housing authority;

**WHEREAS**, on March 4, 2020, pursuant to C.R.S. § 24-4-204, the Town Clerk received a petition signed by 25 residents of the Town setting forth the need for a housing authority to function in the Town (the "Petition");

**WHEREAS**, on March 4, 2020 and the Town Board held a properly-noticed public hearing to consider the Petition and to determine whether there is a need for a housing authority in the Town.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF FRASER, COLORADO THAT:**

**Section 1.**     Findings. The Board of Trustees hereby finds and determines that:

- A. The petition meets the requirements of C.R.S. § 29-4-204(1).
- B. Notice of a public hearing was properly given as required pursuant to C.R.S. § 29-4-204(1)
- C. The public hearing was held on March 4, 2020, at which interested persons were provided an opportunity to be heard on the Petition.
- D. There is a lack of safe or sanitary dwelling accommodations in the Town available to the inhabitants thereof.
- E. There is a need for the creation of a housing authority to function in the Town.

**Section 2.**     Pursuant to C.R.S. § 29-4-204(4), notice of this resolution shall be given to the Mayor of the Town.

**Section 3.**     Pursuant to C.R.S. § 29-4-204(5), the boundaries of the Fraser Housing Authority (the "Authority") shall be the same as the municipal boundaries of the Town.

**Section 4.**     Pursuant to C.R.S. § 29-4-205(2), all current members of the Fraser Board of Trustees shall *ex officio* be and hereby are appointed the Commissioners of the Authority. The terms of office for such Commissioners shall be coterminous with the terms of office for the Fraser Board of Trustees. Commissioners shall receive no compensation for their services but may be reimbursed for actual and necessary expenses incurred in the performance of official duties pursuant to C.R.S. § 29-4-205(4).

**Section 5.** Pursuant to C.R.S. § 29-4-205(2), the Mayor of the Fraser Board of Trustees shall be the ex officio Chair of the Authority. The Mayor Pro-Tem of the Fraser Board of Trustees shall be the ex officio Vice-Chair of the Authority.

**Section 6.** Pursuant to C.R.S. § 29-4-204(4), the Commissioners shall sign a certificate setting forth that a properly-noticed public hearing was held, that the Board of Trustees made a determination that there is a need for creation of the Authority, and that the Fraser Board of Trustees have been appointed as the Commissioners. The certificate shall be filed with the Division of Local Government in the Department of Local Affairs. Upon the filing of such certificate, the Authority will be created and shall operate in accordance with C.R.S. § 29-4-201, *et seq.*, and other applicable law.

DULY MOVED, SECONDED AND ADOPTED THIS 1<sup>st</sup> DAY OF April, 2020.

Votes in favor: 7  
Votes opposed: 0  
Abstained: 0

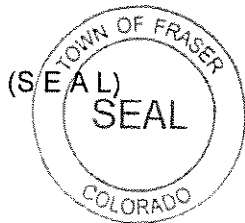
BOARD OF TRUSTEES OF THE  
TOWN OF FRASER, COLORADO

BY: [Signature]

Mayor

ATTEST:

[Signature]  
Town Clerk





RECEIVED

MAY 11 2020

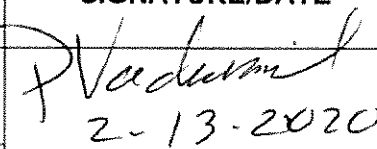

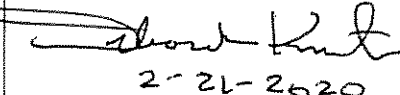
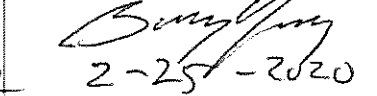
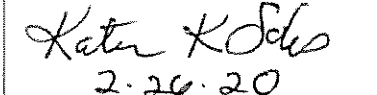
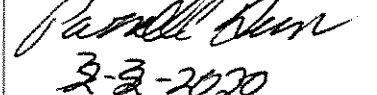
Div of Local Government

**PETITION FOR THE CREATE OF  
THE FRASER HOUSING AUTHORITY**

We, the undersigned 25 residents of the Town of Fraser (the "Town"), whose signatures appear below, hereby petition the Town on this 4th day of MARCH 2020 for the creation of a local housing authority pursuant to the Housing Authorities Law (C.R.S. § 29-4-201, et seq.) to be known as the Fraser Housing Authority (the "Authority").

In support of this petition, we state that there is a need for the Authority to function in the Town because there is a lack of safe or sanitary dwelling accommodation in the Town available for all of the inhabitants of the Town.

**SIGNATURES OF TOWN OF FRASER RESIDENTS**

PRINT NAME	PHYSICAL ADDRESS	SIGNATURE/DATE
1. Philip Vandermil	850 Bodger Lane #1 Fraser, CO 80442	 2-13-2020
2. Eric Vandermil	850 Bodger Lane #1 Fraser, CO 80442	 2-21-2020
3. Deborah Knutson	159 Eisenhower Fraser CO 80442	 2-21-2020
4. Barry Young	134 Cozens Ridge Fraser CO 80442	 2-25-2020
5. Katherine Solis	187 Byers Ave Fraser CO 80442	 2-26-20
6. Parnell Quinn	307 Easton Fraser CO 80442	 2-2-2020
7.		
8.		
9.		
10.		

The undersigned, being of lawful age, being first duly sworn upon oath, deposes and says:

That he or she was the circulator of the foregoing Petition for the Creation of the Fraser Housing Authority, consisting of 3 pages including this page, and that each signature thereon was witnessed by the affiant and is the true signature of the person whose name it purports to be.

Circulator

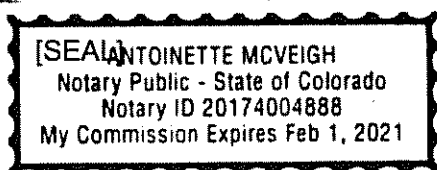
STATE OF COLORADO        )  
  ) ss.

COUNTY OF Grand)

Subscribed and affirmed to before me this 4 day of March, 2020 by Jeff Durbin.

WITNESS MY HAND AND OFFICIAL SEAL

My commission expires: 2/01/21



Antoinette McKeigh  
Notary Public

# PETITION FOR THE CREATE OF THE FRASER HOUSING AUTHORITY

We, the undersigned 25 residents of the Town of Fraser (the "Town"), whose signatures appear below, hereby petition the Town on this 9th day of MARCH 2020 for the creation of a local housing authority pursuant to the Housing Authorities Law (C.R.S. § 29-4-201, et seq.) to be known as the Fraser Housing Authority (the "Authority").

In support of this petition, we state that there is a need for the Authority to function in the Town because there is a lack of safe or sanitary dwelling accommodation in the Town available for all of the inhabitants of the Town.

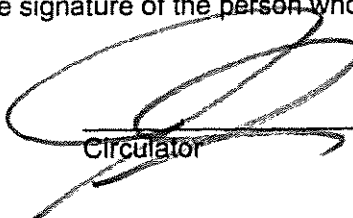
## SIGNATURES OF TOWN OF FRASER RESIDENTS

PRINT NAME	PHYSICAL ADDRESS	SIGNATURE/DATE
1. Rebecca Rudell	427 Muse Dr.	Rebecca Rudell
2. Jenna Young	421 Muse Dr.	Jenna Young
3. <del>Edna</del> Rudell	427 muse dr	<del>Edna</del> Rudell
4. Michael Young	134 Cozens Ridge	Michael Young
5. Debbie Young	134 Cozens Ridge	Debbie Young
6. Don Roberts	144 BYERS AVE	Don Roberts
7. Kaylee Fisher	174 BYERS AVE.	Kaylee Fisher
8. BETH ALLEN	172 EISENHOWER - SOUTH ALLEY	Beth Allen
9. TERRY SAMPSON	50 Beacon Ct	Terry Sampson
10.		

**AFFIDAVIT OF CIRCULATOR**

The undersigned, being of lawful age, being first duly sworn upon oath, deposes and says:

That he or she was the circulator of the foregoing Petition for the Creation of the Fraser Housing Authority, consisting of 3 pages including this page, and that each signature thereon was witnessed by the affiant and is the true signature of the person whose name it purports to be.

  
Circulator

STATE OF COLORADO )

) ss.

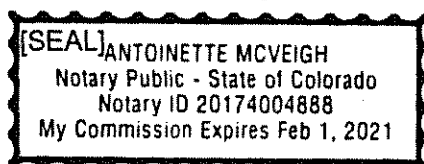
COUNTY OF Grand )

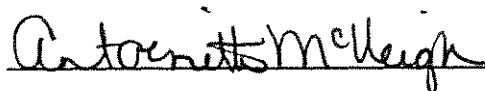
Subscribed and affirmed to before me this 4 day of March, 2020 by

Jeff Durbin

WITNESS MY HAND AND OFFICIAL SEAL

My commission expires: 02/01/21





Notary Public

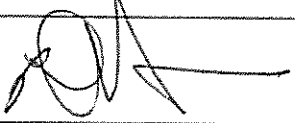
# PETITION FOR THE CREATE OF THE FRASER HOUSING AUTHORITY

We, the undersigned 25 residents of the Town of Fraser (the "Town"), whose signatures appear below, hereby petition the Town on this 3<sup>rd</sup> day of March 2020 for the creation of a local housing authority pursuant to the Housing Authorities Law (C.R.S. § 29-4-201, et seq.) to be known as the Fraser Housing Authority (the "Authority").

In support of this petition, we state that there is a need for the Authority to function in the Town because there is a lack of safe or sanitary dwelling accommodation in the Town available for all of the inhabitants of the Town.

## SIGNATURES OF TOWN OF FRASER RESIDENTS

PRINT NAME	PHYSICAL ADDRESS	SIGNATURE/DATE
1. Michael Spence	Fraser CO 80442 185 Mill Ave	Michael Spence 2/12/20
2. Jeremy Donaldson	Fraser CO 80442 185 Mill Ave	Jeremy Donaldson 2.12.20
3. Dwight Pierce	Fraser, CO 80442 347 Elk Ranch Rd	Dwight Pierce
4. David Wood	Fraser, CO 80442 347 Elk Ranch Rd.	David Wood
5. Beryl A. Olhasso	75 NARROW LEAF CT Fraser, CO 80442	Beryl Olhasso
6. Nancy Seeger	28 COZENS WAY Fraser CO 80442	Nancy Seeger
7. <del>XXXXXXXXXXXX</del>		
8. Nicky Jardine	51 Rifle Shot Trail Fraser, CO 80442	Nicky Jardine 2/25/20
9. Carol Mooney	104 Meadow Trail Fraser, CO 80442	Carol Mooney 2/25/20
10. JOHN OLHASO	75 NARROW LEAF CT. FRASER, CO 80442	John Olhasso

11. PHILIP SEEGER	28 COZEN WAY FRASER, CO	
12.		
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18.		
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20.		
21.		
22.		
23.		
24.		
25.		

**AFFIDAVIT OF CIRCULATOR**

The undersigned, being of lawful age, being first duly sworn upon oath, deposes and says:

That he or she was the circulator of the foregoing Petition for the Creation of the Fraser Housing Authority, consisting of 3 pages including this page, and that each signature thereon was witnessed by the affiant and is the true signature of the person whose name it purports to be.

  
\_\_\_\_\_  
Circulator

STATE OF COLORADO )

) ss.

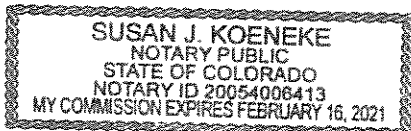
COUNTY OF Grand )

Subscribed and affirmed to before me this 3<sup>rd</sup> day of March, 2020 by  
Clark Lipscomb.

WITNESS MY HAND AND OFFICIAL SEAL

My commission expires: 02-16-2021

[SEAL]



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

# RECEIVED

MAY 11 2020

Div of Local Government

## BYLAWS OF THE FRASER HOUSING AUTHORITY

### ARTICLE I THE AUTHORITY

Section 1. Name. The name of the Authority shall be the "Fraser Housing Authority."

Section 2. Office. The office of the Authority shall be the Fraser Town Hall, 153 Fraser Avenue Fraser, CO 80442.

Section 3. Powers. The Authority shall constitute a body both corporate and politic, exercising public powers and having all the powers necessary or convenient to carry out and effectuate the purposes and provisions of the Housing Authorities Law, including without limitation, the powers set forth in C.R.S. § 29-4-209.

Section 4. Compliance. Pursuant to C.R.S. § 29-4-206, the Authority and its commissioners are under a statutory duty to comply or to cause strict compliance with all provisions of the Housing Authorities Law (C.R.S. §§ 29-4-201, *et. seq.*), and in addition thereto, with each term, provision, and covenant in any contract on the part of the Authority to be kept or performed by the Authority.

### ARTICLE II COMMISSIONERS

Section 1. Commissioners and Term of Office. The members of the Fraser Board of Trustees shall *ex officio* constitute the Commissioners of the Authority. The terms of office of such Commissioners shall be coterminous with the terms of office on the Fraser Board of Trustees.

Section 2. Officers. The Fraser Board of Trustees Mayor shall *ex officio* be Chair of the Authority. The Fraser Board of Trustees Mayor Pro-Tem shall *ex officio* be Vice-Chair of the Authority. The Executive Director of the Authority shall be the Secretary of the Authority. The Authority may elect from among the Commissioners or otherwise employ a secretary, technical experts, and such other officers, agents, and employees, permanent and temporary, as it may require.

Section 3. Duties.

(a) Chair. The Chair shall be a Commissioner of the Authority, and he or she shall preside at all meetings of the Authority. Except as otherwise authorized by resolution of the Authority, the Chair shall sign on behalf of the Authority all contracts, deeds and similar documents and instruments.

(b) Vice Chair. The Vice Chair shall perform the duties of the Chair in the absence or incapacity of the Chair.

(c) Secretary. The Secretary shall ensure that the records of the Authority are properly maintained, shall act as Secretary of the meetings of the Authority and ensure that all votes are recorded, shall ensure that the records of the proceedings of the



Authority are maintained in a proper manner, and shall perform all other duties incident to the office.

Section 4. Compensation. Pursuant to C.R.S. § 29-4-205(4), Commissioners shall not receive compensation for their services but may be reimbursed for actual and necessary expenses incurred in the performance of official duties.

Section 5. Vacancies. Should any officer position become vacant, the Commissioners shall elect a successor from its membership at the next regular meeting and such election shall be for the unexpired term of said office.

Section 6. Removal. Removal of a Commissioner shall be in accordance with C.R.S. § 29-4-208 and any other applicable law.

### **ARTICLE III MEETINGS**

Section 1. Annual Meetings. The annual meeting of the Authority shall be held in January of each year and shall be held at a date and time as designated in the notice.

Section 2. Regular Meetings. Regular meetings shall be held monthly; provided that, if there is no business for the Authority to transact, the Chair may cancel any regular meeting.

Section 3. Special Meetings. The Chair shall, when he or she deems it expedient, or upon the request of two Commissioners, call a special meeting of the Authority.

Section 4. Meeting Location. Meetings of the Authority shall be held at the office of the Authority, or at such other place within the Town as may be designated in the notice.

Section 5. Notice to Commissioners. Notice of all meetings shall be given to each Commissioner, via electronic mail, not less than 24 hours before any such meeting. Such notice shall designate the time and place of the meeting and the business proposed to be transacted. Whenever notice is required by these Bylaws or otherwise by law, a waiver may be made by the Commissioner or other person entitled to said notice.

Section 6. Public Notice. The Authority is subject to the Colorado Open Meetings Law, C.R.S. § 24-72-200.1, *et seq.* Notice of all meetings shall be posted in a designated public place within the boundaries of the Town of Fraser not less than 24 hours prior to the holding of the meeting. The place for posting such notices shall be designated annually at the Authority's first regular meeting of each calendar year. Each meeting notice shall include specific agenda information when possible.

Section 7. Quorum. A majority of the Commissioners of the Authority shall constitute a quorum for the transaction of business at any meeting of the Authority. If less than a majority of the Commissioners is present at a meeting, a majority of the Commissioners so present may adjourn the meeting.

Section 8. Executive Sessions. The Authority may enter into executive sessions as permitted by the Colorado Open Meetings Law, C.R.S. § 24-6-401, *et seq.* Attendance

at executive sessions shall be limited to members of the Authority and such persons that the Authority may also invite as required for advice and information

Section 9. Resolutions and Motions. The Authority may act by motion or resolution. Motions shall be reflected in the meeting minutes. Resolutions shall be recorded in the official record.

Section 10. Voting. The voting on all questions coming before the Authority shall be by voice vote unless a roll-call vote is specifically requested by any one of the Commissioners present at the meeting. If a quorum is present, the affirmative vote of a majority of the Commissioners at the meeting shall decide any question except as otherwise required by law.

Section 11. Conflict of Interest. Pursuant to C.R.S. § 29-4-207, in the event that any Commissioner or employee of the Authority or immediate family member of same has any direct or indirect interest in, or partnership relationship with any individual or organization which proposed to enter into a transaction with the Authority, including without limitation transactions including:

- (a) The sale, purchase, lease or rental of any property or other asset;
- (b) Employment, or rendering of services, personal or otherwise;
- (c) The award of any grant, contract or subcontract;
- (d) The investment from or deposit of any funds of the organization; and
- (e) Other activities from which one might derive a personal benefit or business benefit;

Such person shall give the Authority notice of such interest or give notice of such conflict of interest at the beginning of the discussion and thereafter refrain from discussing or voting on the particular transaction in which he or she has an interest or otherwise attempt to exert any influence on the decision of the Authority, or any of its committees, to participate or not participate in such transaction. The minutes of the meeting shall reflect that a disclosure was made, and that there was an abstention from discussion and voting on the particular transaction. Failure to so disclose such interest shall constitute misconduct in office.

#### **ARTICLE IV CONTRACTS, CHECKS, DEPOSITS AND FUNDS**

Section 1. Contracts. The Authority may authorize any officer or officers, agent or agents, in addition to the officers so authorized by these bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Authority, and such authorization may be general or confined to specific instances.

Section 2. Investments and Loans. Monies of the Authority may be invested in such assets as may from time to time be authorized by the Authority. No loans shall be contracted on behalf of the Authority and no evidences of indebtedness shall be issued in its name unless authorized by resolution of the Authority. Such authorization may be general or confined to specific instances.

Section 3. Deposits. All funds deposited with any bank shall be secured by a pledge of securities of a type and the amount required to be pledged against deposit of state funds under the laws of Colorado.

Section 4. Checks, Drafts or Orders. All checks, drafts and orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Authority shall be signed by the Secretary or designee or by an officer or officers as otherwise designated by the Authority.

## **ARTICLE V**

### **BOOKS, RECORDS AND REPORTS**

Section 1. Records Generally. The Authority shall maintain adequate and correct accounts and records of its funds, properties and business transactions, and shall maintain such records in accordance with the schedule adopted by the Colorado State Archives office, as applicable. All public records of the Authority shall be open to public inspection as set forth in the Colorado Open Records Act, C.R.S. § 24-6-401, *et seq.*

Section 2. Annual Report. Pursuant to C.R.S. § 29-4-228, the Authority shall, at least once a year, file with the Fraser Board of Trustees a report of its activities for the preceding year and shall make any recommendations with reference to any additional legislation or other action that may be necessary to carry out the purposes of the Housing Authorities Law.

Section 3. Reports Required by Law, Regulation or Contract. The Authority shall also prepare and present such reports as may be required by law, regulation or contract to any authorized federal, state or local agency or officials to whom such report is required to be made in the course and operation of the Authority.

## **ARTICLE VI BUDGET**

Section 1. Required. Though the Authority is not subject to the Colorado Local Government Budget Law, C.R.S. § 29-1-101, *et seq.*, the Authority shall adopt a budget for each calendar year, which shall be the Authority's fiscal year.

Section 2. Process. Each year, an initial budget for the following year shall be prepared for review and consideration at the Authority's regular meeting in the month of October, or as otherwise set forth by the Authority. The annual budget for the following year shall be finally approved no later than December 15.

## **ARTICLE VII INDEMNIFICATION**

To the extent permitted by law and as provided in any applicable insurance coverage, each officer of the Authority shall be indemnified by the Authority against expenses reasonably incurred by him or her in connection with any action, suit, or proceeding in which he or she may be made a party by reason of being or having been an officer of the

Authority (whether or not he or she continues to be an officer at the time of incurring such expenses), except in relation to matters in which he or she is finally adjudged in such action, suit or proceeding to be personally liable. The foregoing right of indemnification shall not be exclusive of other rights to which any officer may be entitled as a matter of law.

## **ARTICLE VIII AMENDMENTS**

These bylaws may be amended by vote of the Commissioners at a regular or special meeting, but only if the proposed amendment(s) have been adopted on first reading at a previous meeting.

TO: Ignacio Board of Trustees

From: Wes Crume Police Chief

Date: 6-28-2024

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The Ignacio PD has dealt with traffic complaints, and Mental Illness issues from a couple of Homeless individuals, a Little League baseball game with a disturbance from the visiting team, Civil issues with individuals requiring information on how to continue without stress involved.

We have hired a new Officer who started on July 1<sup>st</sup>, and he is going thru our FTO program (Field Training) to learn our systems/process! He has experience from another Agency.



# Town Clerk / Treasurer Report

July 2024

Honorable Mayor and Trustees,

Following is my report of activities since the last Town Board Meeting. This report also addresses items for this meeting on July 8, as well as upcoming events.

## **Clerk:**

- The minutes from the June 10, 2024 Board Meeting are on the drive for your review.
- We have received two completed nomination petitions for the election. The drawing of lots for name placement on the ballot will be tomorrow morning at 10 AM.

## **Treasurer:**

- The Accounting Reports for June 2024 are included in the consent agenda.
- Kelli Jones will be doing the presentation of the audited financials for 2023. The final 2023 Audit Report, Findings and Recommendations, Letter to the Board, and Other Matters Letter are in the packet and on the Google Drive. Only the audited financials were distributed to the public, not any of the other documents.
- TBK requires minutes of the governing Board of the Town that include the name and title of the new signatories on the account, as well as the name and title of the person(s) to be removed. At this point the only change is to remove former Chief of Police, Kirk Phillips and add Wes Crume, Chief of Police.

## **Licenses:**

- Animal: 48 current licenses
- Business: 68 current licenses
- Business Service Licenses: 73 current licenses
- Liquor Licenses: None

## **Events:**

- July 25 – Joint Work Session with LPBCC. This meeting will be remote attendance only. Please be sure to submit any items that you would like on this agenda to me prior to end of day on July 19.
- Monday, August 12 – Next regularly scheduled Board Meeting

## **Meetings Attended:**

- Ignacio Creative District Board Meeting

## **Miscellaneous:**

- Ordinance 362 Adopting by Reference the 2024 Model Traffic Code – The Mayor will read this Ordinance by title, conduct the public hearing with official opening and closing times, and have discussion among the Board members (if any). If this Ordinance is passed, per C.R.S. 31-16-107, it must be adopted by roll call vote.

Please contact me with any questions. Thank you.

Tuggy



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## Town Managers Report

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**DATE:** July 03, 2024

**REPORT PERIOD:** June 4, 2024 – July 03, 2024

This report focuses on items within the Town Board Meeting Agenda and also on work completed during the report period listed above.

Town Board property tour: I would like to walk you through the Rock Creek property and illustrate the current status of the project. Additionally, I'd like to tour the Slaughterhouse and Ignacio south property which are properties associated with the Property Development Proposals that were considered during the June work session. Please plan to meet me at the Rock Creek site at 5:00 pm.

### **TOWN BOARD MEETING AGENDA ITEMS**

#### **VI. UNFINISHED BUSINESS:**

- A. Rock Creek Housing Project Update: Canyon Construction (CC) is nearing completion of all street and sidewalk prep work in advance of concrete and asphalt work. The construction schedule is enclosed in your packet. Canyon is waiting on the necessary form for the concrete work that is associated with the rolled curb forms needed for the project. Asphalt work will follow once concrete work and final grading is complete. All utilities work is complete except for the LPEA electrical service conductor wire. We are still working with LPEA on the electrical service for this project and will report on this as it proceeds.

The Mayor, SEH and I presented our project during the CML annual conference and it went well. Enclosed in your packet is a flythrough that was completed for the presentation and the project. The flythrough is on front of our developing website. I will discuss some additional financing issues during new business.

- B. Broadband Update: The fiber network installation is in the final stages and some areas of Town are being lit with new services provided the new ISP's, XMission and FTIWifi. We are still providing staff support for this project but it is not as intensive as before. We will finalize a reimbursement invoice for all the repairs and damages to utilities that have occurred in town.
- C. Ordinance 362 Adopting Model Traffic Code – This item was continued from the previous meeting and Tuggy has information on this request in her report and information is in your packet. This is an action item.

#### **VII. NEW BUSINESS:**

- A. 2024 Audit Presentation – Hinton Burdick will be presenting their findings and the 2023 financials for the Town. The draft financials were provided during the June meeting. Please contact Dee, Tuggy or I with any questions. This is an action item.
- B. Rock Creek Housing Project Update and Construction Financing – There a number of items that are requiring assistance from Bond Counsel and our Town attorney regarding securing financing for the Rock Creek housing phase. There is a memo in you packet regarding the challenges that we are working through. The next agenda item will provide some direction on lending and mortgaging challenges created by TABOR.

During the June meeting we discussed and approved a supply agreement and financial commitment to Fading West and the initial installment for 10 housing units was made and received by Fading West. Two more installment payments are associated with the agreement and the Town has been pursuing financing through the Regional Housing Authority and First Southwest Bank. The Town has received \$235,000 in revolving loan funds from the RHA and these funds will go toward financial obligations with Fading West. The Town is the first recipient of these funds and it is taking some time to get the loan documents and other financial instruments in order. I would like to request the Town make a \$235,000 payment to Fading West with the understanding that the RHA revolving loan funds will be paid to the Town versus Fading West in repayment of the disbursed funds. This is an action item.

The memo in your packet has some details about a potential ballot question that would go before the voters during the November election. This question is seeking voter approval for the Town to enter into debt at a set amount and with specified terms. There is no obligated funding for this debt such as tax revenue or other funds and only is intended to allow the Town to obtain debt for housing and other capital improvement projects. This is required due to TABOR and I will provide more detail on this during the meeting. If the Town Board is agreeable to placing this question on the November ballot, staff will work on refining a ballot question for your review during the August meeting. We have time to work with La Plata County Clerk and get this ballot question added to the November ballot. Again, more details to talk through during the meeting.

There has also been discussion with our bond counsel attorney on a ballot question seeking approval for the Town to mortgage town property which is again another hurdle in the financing arena that is problematic for the Town, and in particular a statutory town. I will provide more details on these two questions during the meeting. No formal action is needed but staff does need direction on these two potential ballot questions.

- C. Single Jurisdiction Housing Authority Discussion – As mentioned above, there are a number of issues with securing financing for the Rock Creek Housing Project. One solution is the formation of Single Jurisdiction Housing Authority. I will forward a memo from our bond counsel once received on the details associated with the formation of a single jurisdiction housing authority. A single jurisdiction housing authority has abilities to obtain financing and mortgage property differently than a Town can do. In your packet is information on the newly adopted Fraser Housing Authority who recently created their authority for the same reasons the Town of Ignacio needs to establish an authority. The process is simple with the creation



of a petition that requires 25 certified Town voter signatures that is then accepted by the Town Board and approved by resolution after a public hearing. Town staff would like direction from the Town Board to initiate a petition for the formation of a housing authority and seek your assistance to obtain the required signatures. Time is of the essence due to the Fading West financial commitments so ideally, we would have the petition and signatures completed by August 2<sup>nd</sup> so we can place the approval and resolution on the August 12<sup>th</sup> Town Board meeting. Please look over the material in your packet and contact me with any questions. This is an action item.

- D. Designating Checking Account Signatories: The Town needs to modify signature approvals following the resignation of Chief Phillips. Specifically, we need to remove former Chief Kirk Phillips and add Chief Wes Crume to our TBK checking account. Tuggy has information in her report and there is information in your packet. Please contact Tuggy with any questions. This is an action item.
- E. Attorney Evaluation: Town Attorney David Liberman has requested an evaluation. Previously, Mayor Craig and Mayor Pro Tem Alison deKay completed an evaluation and reported back to the board on the attorney's evaluation. Please consider assisting with this evaluation.
- F. Town Property RFP Submittal Discussion: The Town advertised the Town Property RFP after review and approval of the desired proposal criteria. The RFP submission requirement was the end of May and we received two (2) proposals. I would like to schedule a work session to discuss these with you and suggest the last week in June as a possible time to meet. Please let me know if you have a desired date to meet. Once the work session is scheduled, I will forward the proposals to you for your review and I will next notify the proposal contacts and ask them to attend the work session and present their proposal. Additionally, we need to discuss the Rock Creek Housing Project Tract A land dedication with the SUIT. The tribe has been awarded \$3M in CDS funds and they are inquiring on the land dedication. I'd like to discuss this during the work session as well. Please contact me with any questions.

### **VIII. D TOWN MANAGER REPORT**

Town Storm Drainage Project: The Town is prepared to begin this project however other project commitments (i.e. Rock Creek gas piping and fiber conduit installation) are delaying the start. Please contact Jeremy or me with any questions.

Natural Gas Pipeline Replacement Project: This project is in design stage and the gas engineer is working on the final design. Town staff is assisting with field work and details associated with the design. We will put this project out to bid once we have a final design. Please contact Jeremy or me with any questions.

Grants: No new grant work has occurred but we have been actively working on loan funding for the Rock Creek project and continuing with grant administration for several grants. Please contact me with any questions.

Please contact me with any questions on the above material or if in need of anything. Thanks!