AGENDA
CITY OF GLENWOOD SPRINGS
REGULAR CITY COUNCIL MEETING
NOVEMBER 3, 2022
101 W. 8TH STREET
6:15 PM

The agenda is subject to *change, including the addition of items 24 hours in advance or the deletion of items at any time. The order and times of agenda items listed are approximate and intended as a guideline for the City Council.*

ATTENTION: To ensure your written comments are included in the City Council packet, public comments must be received by 4 p.m. on the day before City Council meetings. Comments may be submitted to ryan.muse@cogs.us. Written comments may be submitted after this deadline and will be shared via email to City Council but are not guaranteed to make it into the meeting packet. Submit comments at any time directly to City Council via email at citycouncil@cogs.us.

ZOOM INSTRUCTIONS

You are invited to a Zoom webinar for the Municipal Energy Agency of Nebraska (MEAN) topic only.
When: Nov 3, 2022 08:30 AM Mountain Time (US and Canada)
Please click the link below to join the webinar: https://us02web.zoom.us/j/83722336370?pwd=bmYrUmpNOTIrMmNPNm1DZ1J3WDA4QT09
Passcode: 693459 Or One tap mobile: US: +17193594580,,83722336370#,,,,*693459# or +16694449171,,83722336370#,,,,*693459#
Or Telephone: Dial(for higher quality, dial a number based on your current location): US: +1 719 359 4580 or +1 669 444 9171 or +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 301 715 8592 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 931 3860 or +1 689 278 1000 or +1 929 205 6099 Webinar ID: 837 2233 6370
Passcode: 693459 International numbers available: https://us02web.zoom.us/u/keaM940ClZ

MORNING WORK SESSION

8:30	1.	Municipal Energy Agency of Nebraska (MEAN)	Information/Discussion
9:30	2.	Climate Plan Discussion	Information/Discussion
10:00	3.	New Year's Eve Event	Information/Discussion

WORK SESSION

4:00	4.	Board of County Commissioners Joint Meeting	Information/Discussion
		A. Forenza Property and Sopris View Project	
		B. Regional Detoxification Center	
4:45	5.	Parking Discussion	Information/Discussion

ZOOM INSTRUCTIONS

You are invited to a Zoom webinar.
When: Nov 3, 2022 06:15 PM Mountain Time (US and Canada) Topic: 2022/11/03 Regular City Council Meeting
Please click the link below to join the webinar: https://us02web.zoom.us/j/83853577823?pwd=TXRLSCtORFQyQTlLZFVCZTA4N3FSQT09
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US: +1 719 359 4580 or +1 346 248 7799 or +1 669 444 9171 or +1 669 900 6833 or +1 253 215 8782 or +1 646 931 3860 or +1 689 278 1000 or +1 929 205 6099 or +1 301 715 8592 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 Webinar ID: 838 5357 7823
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REGULAR SESSION

6:15	6.	Roll Call	
	7.	Agenda Changes & Conflicts	
6:20	8.	Citizens Appearing Before Council (for items not on the Agenda-comments limited to 3 minutes)	
6:30	9.	Consent Agenda	Discussion and/or Action
		A. Award Request for Proposal 2022-25P; Sewer Lining Project	

B. Resolution 2022-40; Landfill Rate for Solar Panel Recycling at the South Canyon Landfill

C. October 20, 2022 Council Minutes

D. Resolution 2022-39; Sunny Acres Emergency Access Easement

E. Ordinance 2022-23; Municipal Court Code Updates - Second Reading

ACTIONS AND/OR PRESENTATIONS

6:30	10.	Presentation of 2021 Financial Audit	Discussion and/or Action
6:40	11.	Resolution 2022-38; Adoption of 2023 Budget	Discussion and/or Action
6:50	12.	Ordinance 2022-24; Extend Downtown Development Authority Tax Increment Financing	Discussion and/or Action
7:00	13.	Single Material Landfill Bans Discussion	Discussion and/or Action
7:20	14.	Council Comments	
	15.	Report from City Administration	

A. City Manager

B. City Attorney

C. Correspondence Incoming/Outgoing

16. Adjournment

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Municipal Energy Agency of Nebraska (MEAN)
Action Requested:	None
Department:	Public Works
Presented By:	Matthew Langhorst
Strategic Goals:	Preserve and Improve Infrastructure
Background Info:	It has been a while since the Municipal Energy Agency of Nebraska (MEAN) staff has been able to come to a Council work session and update council on the state of the energy grid. MEAN staff will present on the 2050 Vision, 2022 IRP, Upcoming Resource opportunities, MEAN Initiatives, the Energy Markets and Grid Stability. MEAN Staff will also present the new Green Rate that MEAN is moving towards for 2023.
Issues:	None
Fiscal Impact:	None
Legal Review:	None
Staff Recommendation:	Good open discusison on the grid and power resource options coming up and the future of power.

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Climate Plan Discussion
Action Requested:	Staff is seeking direction for next year's update of the Climate Action Plan.
Department:	City Administration
Presented By:	Jenn Ooton
Strategic Goals:	Preserve and Improve Infrastructure Protect and Preserve our Quality of Life
Background Info:	An Energy and Climate Action Plan was adopted in early 2009. The proposed 2023 budget includes $75,000 in Community Development's professional services line to update the Climate Action Plan. Attached with this report is the original Energy and Climate Action Plan and a status update from various departments for where we are in 2022.
Issues:	NA
Fiscal Impact:	NA
Legal Review:	NA
Staff Recommendation:	NA

CITY OF GLENWOOD SPRINGS

ENERGY & CLIMATE ACTION PLAN

Prepared by the
Glenwood Springs
Energy Efficiency Ad Hoc Committee

ADOPTED

March 5, 2009

Table of Contents

SECTION I – EXECUTIVE SUMMARY

This Climate Action Plan for the City of Glenwood Springs is the result of nearly two years of work by the Glenwood Springs Energy Efficiency Ad Hoc Committee. City Council asked the committee to develop the plan and gave the committee a free rein in deciding what points to include.

Knowing that other cities have already adopted climate action plans, committee members combed through hundreds of recommendations to assemble a rough draft. They held many lively discussions about points borrowed from other plans, suggestions contributed by community residents and ideas of their own.

While the work could have continued to develop a document that might be more complete or better organized, the committee members felt it was important to deliver the plan to City Council for discussion and adoption. Now is the time for the Glenwood Springs community to begin work on reducing emissions. Committee members see this plan as a living document — one that should be revisited and revised on a yearly basis. Some recommendations and targets will be achieved, others will require a redoubling of efforts, and some may become irrelevant or obsolete.

The report begins with a summary of the greenhouse gas inventory the Energy Committee conducted in 2007 (Section III), followed by suggested targets for reducing greenhouse gas emissions and solid waste (Section IV).

Thankfully, the City of Glenwood Springs is not starting at zero in its effort to reduce its overall carbon footprint. From the wisdom of the city's founders to create a gravity-flow water system to today's wastewater plant operators, who are capturing methane from the treatment process, the city already benefits from many actions and policies that reduce its greenhouse gas emissions. The plan includes a list of 52 existing measures in place today (Section V).

Glenwood Springs must take more strident actions in order to meet the emissions reduction targets set in this plan and seen in the Colorado Climate Action Plan issued in 2007 by Gov. Ritter. The health of our economy and our environment depends on our community taking the deliberate steps spelled out in this plan. We can follow the examples set by other communities that are many steps ahead of us, and we can set an example for those who have yet to take on this mission.

The Climate Action Plan is divided into five sections: General Climate and Energy, Transportation, Energy Efficiency, Renewable Energy and Waste Management. Together, the plan offers 172 recommendations for improving the sustainability of city government and the community as a whole.

From this list, the Energy Committee chose 10 Best Bets. They are not the cheapest, the easiest, the fastest or the largest recommendations. They are, in the view of the committee members, the **most important** measures the city should adopt and pursue.

Top 10 Best Bets

1. Implement a Glenwood Springs' Electric Department program to provide rebates to offset part of installation costs of photovoltaic or solar hot water systems for residents or businesses. Set incentives at levels comparable to or greater than those offered to surrounding communities by Holy Cross Energy. Renewable Energy, 1.1

2. Purchase additional clean electricity from solar, geothermal, wind, hydroelectric or biomass sources. Offer electric utility customers a renewable energy purchase choice with a voluntary rate premium. Renewable Energy, 1.2

3. Appoint a staff person and commit significant resources to coordinate energy issues for the city government and the community. General Climate and Energy, 1.1

4. As part of audit project, conduct an investment-grade energy audit of community center facilities, particularly the pool and ice rink. This audit should consider alternative energy retrofit options, including geothermal, solar, and waste heat utilization from one facility to another. Analysis should also examine options in which the ice rink is fully enclosed and operated year-round. Energy Efficiency, 2.2

5. Study the feasibility of tapping geothermal energy for heating and cooling systems and for power generation. Study the potential of creating a geothermal energy district to heat and cool clusters of commercial and/or residential buildings. Renewable Energy, 3.1

6. Continue to improve Ride Glenwood public transportation by providing more frequent service, longer hours of service, and more neighborhoods served. Ensure quick transfers between Ride Glenwood and RFTA regional buses. Transportation, 5.1

7. Reduce vehicle miles traveled (VMT) using transportation demand management (TDM) practices. Ideas include incentives to reduce the volume of single-occupancy vehicles. Transportation, 6

8. Create a permanent City Energy and Climate Commission to carry out this Climate Action Plan and keep it updated over time. General Climate and Energy, 1.2

9. Develop and implement an outdoor lighting conservation program with education and incentives to reduce consumption of electricity using limited hours, motion sensors, efficient lighting upgrades, and other measures. Energy Efficiency, 6.5

10. Revise policies related to Spring Cleanup to promote separate waste streams, allowing for the composting of organic wastes and recycling of metals, while maintaining the convenience of the service. Waste Management 1.2

SECTION II - INTRODUCTION

This climate action plan was developed by the City of Glenwood Springs to help address issues of global and local climate change, rising energy costs and to stimulate measures that enhance community sustainability. By adopting this climate action plan, City Council is directing the city government to lead by example, and encouraging residents of Glenwood Springs to work towards a more sustainable future.

Background

On Dec. 21, 2006, Glenwood Springs City Council endorsed the Mayor's Climate Change Protection agreement. It created the Energy Efficiency Ad Hoc Committee (i.e., "energy committee") on April 5, 2007. The first goal of the committee was to develop a greenhouse gas inventory for all city government operations. That report was presented to the City Council on Dec. 6, 2007. Key results are summarized in Section III, and the entire report can be reviewed online at www.ci.glenwood-springs.co.us.

With the city's approximate energy use and greenhouse gas emissions established as a baseline, the energy committee then tackled its most important goal: to develop this multi-year climate action plan for the city. Committee members reviewed existing plans from neighboring towns and cities and from other states, and solicited suggestions from community members in preparing the initial draft.

The draft plan has been reviewed by city staff and by local climate and energy experts. Their comments were incorporated into the draft document to City Council, or presented as accompanying memos. Following input from City Council, the subsequent draft was released for public comment. Council adopted the final plan as an advisory document on March 5, 2009, and formally adopted the reduction targets set out in Section IV on the same date.

SECTION III – EMISSIONS INVENTORY

The Glenwood Springs Energy Efficiency Ad Hoc Committee conducted a greenhouse gas emissions inventory for city government buildings and operations. The original charge from the Glenwood Springs City Council asked for the city government's output of atmospheric carbon dioxide - or carbon footprint - for 1990. That year is considered a baseline in the Kyoto Protocol and the U.S. Mayors Climate Protection Agreement. In addition, the City Council asked for current figures on greenhouse gas emissions.

By going through the city's 1992 budget document, which contained total 1990 actual spending, committee members were able to obtain dollar amounts paid for electricity, natural gas, gasoline and diesel fuels by department. From that, the committee estimated a carbon emissions footprint for city government in 1990.

Obtaining information for more recent years was more time-consuming, but yielded a more exact number. Committee members reviewed the city's electricity, natural gas, gasoline and diesel fuels energy bills for the years 2001 through 2006. The most extensive study, including the scores of accounts for city street lights, was done for the calendar year 2006.

The results are as follows:

	1990	**2006**
City population	6,561	8,743
City government budget	$12.7 million	$36.2 million
City government energy spending	$253,246	$919,271
Total tons of CO2	**3,204 tons**	**7,337 tons**
Tons of city government CO_2 per capita	0.49	0.84
Tons of city government CO_2 per $1 million city budget	252	203
Dollars spent on energy per $1 million city budget	$19,940	$25,394

SECTION IV – REDUCTION TARGETS

City Government

- Reduce greenhouse gas emissions from all city facilities operations to 20 percent below 2006 levels by 2012.

The City has already signed the U.S. Mayor's Climate Protection Agreement, in which we committed to reducing GHG emissions to 7 percent below 1990 levels by 2012. This translates into about a 45 percent reduction from 2006 levels, based on the rough estimate of 1990 emissions and the 2006 emissions total reported in the committee's GHG Inventory of October 2007.

- Reduce energy use, per gross square foot, for the city's total existing building portfolio to 25 percent below 2006 levels by 2012.

This target is similar to the State of Colorado's Greening Government goal and is in line with our preliminary building audit report, which suggested 5 to 10 percent savings in our four newest buildings could easily be achieved with the first phase of basic energy efficiency measures. In addition, energy efficiency reductions of this magnitude and higher have been achieved by many local governments and corporations, using aggressive energy efficiency programs.

- Reduce vehicle petroleum consumption by 25 percent (by volume) by 2012.

This target matches the State of Colorado's Greening Government goal for state government. This performance-based target allows staff to use a full range of reduction programs, including replacement of existing vehicles with hybrids, electric vehicles, or higher mpg gasoline/diesel vehicles, and various trip reduction plans.

City Electric Department

- Reduce per capita electric consumption in the city electric department service area to 20 percent below 2006 levels by 2012.

Electricity consumption is a major contributor to the community's GHG emissions. Per capita consumption will have to be reduced if we intend to meet the community's GHG emission reduction target. Per capita use rose dramatically in the last several years — a trend that is unsustainable with respect to our Energy & Climate Action Plan goals. This goal is similar to the State of Colorado's Greening Government energy reduction goal.

- Purchase or install local generation to provide at least 30 percent of the city's electric supply from clean energy sources by 2012.

The state of Colorado set a target of 20 percent by 2012 and Carbondale's target is 30 percent by 2015, but Glenwood Springs should be able to do better because we own our electric utility. Aspen has already achieved a 75 percent renewable portfolio and will reach 82 percent with its Castle Creek hydro plant recommissioning. Xcel Energy is aiming for higher than 20 percent by 2012.

Further wind purchases from MEAN or others should allow Glenwood Springs to top the 20 percent threshold. To reach 30 percent, the city will need to offer solar incentives to electric department service area residents (and claim these renewable credits) and develop city-owned solar, micro-hydro, geothermal or other alternative energy power projects.

South Canyon Landfill

- Divert 50 percent of municipal solid waste from the landfill by 2012.
- Divert at least 50 percent of construction and demolition debris by 2012, through deconstruction rather than demolition, by 2012.

Glenwood Springs community

Reduce greenhouse gas emissions to 30 percent below 2006 levels by 2020, and to 80 percent below 2006 levels by 2050.

This community-wide goal is probably the most important target to be adopted by Council, and will require concerted effort by many local organizations and determined leadership from the city. As a practical matter, a community-wide baseline emissions inventory must first be undertaken. To attain this target, the city government will need to provide incentives, collaboration and education. These targets are similar to the state-wide targets established in the Colorado Climate Action Plan of 2007 and are in line with the Kyoto Protocol targets.

Further discussion on targets

The Climate Action Plan should be considered a living document and the targets can and should be revisited as we move forward. There are many nuances as to the exact nature of GHG targets, but there are two procedural issues that should be addressed initially.

First, we must define "GHG emissions" with respect to measuring progress towards the targets. There are many different man-made gas emissions that can be evaluated, and some jurisdictions look at six or more greenhouse gases. For simplicity at the beginning of our program, *we recommend that only carbon dioxide emissions be evaluated.*

Second, there are several ways to define GHG emissions that attempt to normalize emissions targets to account for trends in population or economic activity. Here, *we recommend that total, unadjusted GHG emissions be used,* without adjustment for population or economic growth, both for the sake of simplicity and to follow this enlightened approach used by many other jurisdictions.

SECTION V - EXISTING ACTIVITIES

Climate and Energy Policies and Actions

1. City Council approved the signing of the U.S. Mayors' Climate Protection Agreement and appointed the Glenwood Springs Energy Efficiency Ad Hoc Committee
2. The Glenwood Springs Energy Efficiency Ad Hoc Committee:
   a. Conducted a greenhouse gas inventory of municipal buildings and operations (see Section III).
   b. Arranged for an expert to conduct a preliminary energy audit of municipal buildings.
   c. Drafted this climate action plan for the community.

Transportation

1. Ride Glenwood Springs is currently a free bus service.
2. Ride Glenwood Springs uses bio-diesel fuel most of the year.
3. The Police Department has converted most of its fleet to flex-fuel vehicles and is pursuing fuel sources.
4. RFTA buses provide "bikes on buses" for valley-wide riders.
5. RFTA offers discounted bus passes for city employees.
6. The city developed and sponsors a transportation demand management program, TRY – Transportation, Responsibility and You.
7. The city formed the Commuter Club to encourage carpooling, vanpooling, transit, biking and walking.
8. The city offers flexible work schedules so employees can minimize commute time.
9. The city offers two employee van pools from Rifle to Glenwood Springs.
10. The city is replacing most of its general vehicles, including carpooling vehicles, with hybrid cars.
11. The city supports The Traveler van to provide transportation to seniors and disabled riders.
12. The city supports the Safe Routes to Schools program.
13. The Bicycle and Pedestrian Program integrates bicycles and walking into the transportation system by working with all city departments and other governmental agencies to create complete and

accessible sidewalk networks, more bicycle lanes, bicycle parking racks, wide curb lanes and other facilities.

14. The city continues to implement its RiverTrail master to develop a city-wide bike and pedestrian trail system.
15. City employees use bicycles for work errands when possible, and a city-owned bicycle is available for their use. Showers are available for employees at city buildings.
16. Police use bicycles during special events.
17. The city cooperates in the Communities in Motion program. It markets and promotes educational programs to increase awareness of the range of transportation options available for residents and visitors. The city sponsors Bus Rider and Carpool Appreciation Day, Bike to Work Day, Trails Day and related events.

Energy Efficiency

1. The city's water system is, for the most part, gravity fed, which reduces the need for pump stations for water delivery. This gravity-fed design dates back to the founding of the city in the 1880s.
2. The city adopted International Energy Conservation Code (IECC) of 2006.
3. The city Finance Department is including monthly usage figures for electricity and natural gas for all its meters to allow easier calculation of the city government carbon emissions.
4. The city's purchasing agent and Fleet Maintenance Department have begun purchasing energy efficient hybrid and flex-fuel vehicles.
5. The city encourages and practices moving data and documents in digital format to avoid using paper.
6. City-owned traffic signals use LED bulbs, with signal synchronization.
2. The pool at the Community Center is being treated with a liquid pool cover to minimize heat loss and evaporation.
3. The purchasing agent is replacing old light bulbs with energy efficient bulbs in municipal facilities.
4. In its new municipal buildings, the city installed zone programmable thermostats, ozone friendly and energy efficient refrigerants, and computer-controlled HVAC systems that enable chilled water systems to operate in economy mode when buildings are unoccupied. The new buildings also use automatic light-dimming switches in common areas, bathrooms and closets, so lights automatically turn off.
5. The city continues its working relationships with the Colorado Municipal League, National League of Cities, the Governor's Energy Office, the Community Office for Resource Efficiency (CORE), the Cool Communities committee, and other coalitions to leverage efforts to raise efficiency standards.
6. The city's new wastewater treatment plant is being engineered with an energy monitoring control system.
7. The Electric Department page on the city's website offers information on energy conservation.

Renewable Energy

1. The city purchases 11 percent of its supply as wind power and 4 percent as hydroelectricity through its electricity wholesaler.
2. Bus shelters in Glenwood Springs are lighted with power generated by solar energy.
3. The existing wastewater treatment facility uses an anaerobic digester to capture methane gas, which is used to run a boiler and heat the building.

4. City Council appointed a Geothermal Task Force to investigate geothermal energy opportunities.
5. The city has enacted a net metering policy that allows continuous credit for electricity generated from grid-tied renewable sources.
6. New speed indicator signs along Midland Avenue are solar-powered.

Waste Management

1. The city operates a staffed recycling drop-off center, presently open for four hours on two days a week and six hours on Saturday. It accepts office paper, cardboard, newspapers and magazines, commingled glass and metals, certain plastics and paperboard, and non-automotive batteries.
2. The Public Works Department supports a leaf and Christmas tree composting program.
3. Funds have been earmarked within the city's fleet service fund for replacement of old vehicles. Under-used and old city vehicles, as well as unclaimed impounded vehicles, are disposed of at the annual surplus sale, or picked up by a salvage company for recycling.
4. Obsolete city computers are sent to the Garfield County e-waste facility, or are sent to the Pitkin County landfill for recycling. Decommissioned computers are rebuilt and redistributed as single-user computers, such as at information kiosks or work stations with simple program demands.
5. Bio-solids from the wastewater treatment plant are applied to local agricultural lands, providing a secondary benefit reducing the use of chemical fertilizers.
6. Recycle bins for paper, cans and plastic are located throughout city buildings; the materials are collected for recycling.
7. The recycling page on city's website explains recycling services available, materials accepted at the drop-off facility and hours of operation.

Other Measures (Landscaping, Housing, Purchasing, Water and Wastewater)

1. The Parks and Recreation Commission and City Council are working with a local gardening group to locate a community garden.
2. The city continues to qualify for designation as a Tree City USA, maintaining the designation for more than 20 years.
3. In cooperation with Garfield County Housing Authority, the city has instituted an affordable housing program to entice/encourage city employees to live in Glenwood Springs.
7. The city offers local bidders a 5 percent variable above the lowest bid for construction services or procurement of goods and supplies, in order to promote local businesses.
8. Most city park irrigation systems have rain sensors, and raw water is used in some areas for landscape irrigation.
9. At the wastewater treatment plant, effluent is used to water the lawns and run the chlorinators.

SECTION VI – CLIMATE ACTION PLAN

GENERAL CLIMATE AND ENERGY

1. City Policy and Activities
    1. Appoint a staff person and commit significant resources to coordinate energy issues for the city government and the community.
    2. Create a permanent City Energy and Climate Commission to carry out this Climate Action Plan and keep it updated over time.
    3. Join and participate in a national and/or state voluntary emissions reporting program.
    4. Recognize businesses that adopt practices to reduce their carbon footprint.
    5. Promote and support green business development within the city.
    6. Review and update all policies and ordinances that affect energy use so they are consistent with the goals set forth in this climate action plan.
    7. Work with other groups to promote overall climate and energy improvements. (Community Office for Resource Efficiency - CORE, Clean Energy Economy for the Region - CLEER, the Governor's Energy Office, Colorado Municipal League, National League of Cities, Cities for Climate Protection Campaign, etc.) Consider joining the U.S. Green Building Council or ICLEI for resources and networking.

2. Smart Growth
    1. Urge Garfield County to adopt an energy efficiency plan. In the intervening time, urge Garfield County to apply the city's climate action plan measures to all developments adjacent to the city.
    2. Develop and support policies and programs that assist developers of commercial, residential and public projects to meet the energy efficiency and renewable energy measures in this plan.
    3. Provide education and training opportunities for developers seeking to build green. Provide links to websites that offer up-to-date information on green building and energy efficiency.
    4. Develop incentives for development proposals that employ compact land use, are located near public transit stops, and allow residents to be less reliant on the car. Promote high-density and in-fill development through zoning policies such as transit-oriented development.

3. Educational Programs
    1. Create a challenge for the community, modeled after the 10 Percent Challenge in Burlington, Vt., to raise public awareness about global climate change and to encourage households and businesses to reduce their carbon footprints. Set targets for footprint reductions. Involve students, community groups, workplaces, and neighborhoods to maintain and enhance Glenwood Springs as a clean, green, healthy city.
    2. Encourage schools to educate children and teens on energy efficiency and climate change issues and actions.
    3. Support a "Local First" program, such as the local farmer's markets, for food and other products. Encourage residents and businesses to buy locally grown and produced food and other products whenever possible.

4. Purchasing
    1. City fleet: consider retread tires, recycled antifreeze, parts washers and brake cleaners.

2. Cleaning products: Use cleaning products with low environmental impacts, such as non-acid or neutral pH window and bowl cleaners or quaternary disinfectants.

5. Open Space, Trees and Landscaping
    1. Evaluate municipal code and city guidelines that address landscaping and irrigation to maximize water conservation and increase irrigation efficiency.
    2. Promote the planting of trees and shrubs to increase shading and to absorb CO2.
    3. Preserve open space inside and outside the city.
    4. Maintain healthy urban forests and street trees. Specifically, plant more trees in Two Rivers Park and along bike paths and along new streets.
    5. Design and implement a municipal water conservation program for city facilities and parks. Use xeriscape landscaping and remove bluegrass lawn from city property wherever possible.
    6. Consider expanding the city's raw water irrigation system.
    7. Establish xeriscape demonstration projects and xeriscape landscaping requirements.
    8. Encourage community gardens.

TRANSPORTATION

1. Transportation Policies and Activities

    Work with other groups to leverage efforts to raise fuel efficiency standards and to cooperate in measures that positively affect the efficiency of Glenwood's transportation system.

2. City Employee Measures
    1. Establish a policy to encourage telecommuting by city employees, where appropriate.
    2. Encourage the practice of walking or biking to errands meetings.
    3. Provide loaner bikes with locks for staff to use.
    4. Use teleconferencing in place of travel when feasible.
    5. Maximize trip efficiency.
    6. Increase use of police officer bicycle patrols.
    7. Reduce or eliminate vehicle idling.
    8. Provide each department with a monthly list of its fuel consumption and publicize the information to encourage departments to reduce vehicle usage and fuel consumption.
    9. Provide free or reduced cost regional bus passes for city employees, and work with RFTA to enhance employee bus service.

3. Purchasing
    1. Purchase hybrid, flex fuel, biodiesel or other clean-burning vehicles for all uses in which these vehicles are available and proven to meet functional requirements. For uses where such vehicles are not available, purchase those with the highest fuel mileage and lowest carbon emissions that are economically feasible and fulfill the job requirements.
    2. Purchase low emission, fuel-efficient vehicles.
    3. Investigate cooperative purchasing efforts with other public agencies.
    4. Consider green preference points in awarding contracts.

4. City Fleet
    1. Increase use of clean-burning fuels for all vehicles in the City fleet, such as compressed natural gas or bio-diesel. Implement equipment and fuel storage conversions for dispensing fuels.
    2. Retrofit all diesel and bio-diesel work vehicles with emission-reduction devices, such as diesel particulate filters or diesel oxidation catalysts.
    3. Prohibit all vehicles from idling for more than 5 minutes. Exceptions apply only in situations where safety would be compromised, such as for law enforcement, fire or ambulance.

5. Transit
    1. Continue to improve public transportation by providing more frequent service, longer hours of service, and more neighborhoods served. Ensure quick transfers between Ride Glenwood and RFTA regional buses.
    2. Improve bus stops to include shelters, bike access, bike racks. Maintain passenger access in all seasons.
    3. Design roadways to allow for bus slip lanes.
    4. Support programs that increase the use of transit and reflect the true cost of driving a private vehicle.
    5. Support passenger and commuter rail service in the valley and statewide.

6. Transportation Demand Management

    Reduce vehicle miles traveled (VMT) using transportation demand management (TDM) practices. Ideas include incentives to reduce the volume of single-occupancy vehicles, such as:
    1. Employer-paid van pools
    2. Car sharing
    3. A car-pooling coordination board and/or website, with Commuter Pool and School Pool options.
    4. HOV lanes
    5. User fee or tax on vehicles per household
    6. Expansion of bus service
    7. Reduction or elimination of the upgrading of roads, bridges and parking lots. Close off some streets to vehicles, making the city pedestrian-friendly.

    1. Prioritize zero emission transportation, including walking, bicycling, and electric vehicles (EV), such as scooters, motorcycles, three-wheeled vehicles, golf carts, cars and trucks that operate on electricity.
    2. Establish safe transportation routes for all forms of zero emission transportation.
    3. Offer free or very inexpensive bicycle and/or EV rental systems.
    4. Place more bike racks throughout the city.
    5. Expand parking availability for emissions-free vehicles, make it free, and provide recharging parking spaces for plug-in vehicles.
    6. Continue the design and construction of a comprehensive pedestrian and bicycle trail system throughout the city.
    7. Improve sidewalk conditions and ensure they meet ADA standards.
    8. Encourage businesses to offer Free Wheels, a bike loaner program.

9. Encourage participation in the Commuter Club, a cooperative with Communities in Motion. Members are entered in prize drawings, local businesses discounts, e-mail alerts and carpool matching.
10. Conduct ongoing publicity campaigns to promote sustainable transportation, including the promotion of biking, walking as main transportation modes.

7. Community Actions
    1. Encourage local availability of cleaner-burning fuels.
    2. Prohibit vehicles from idling for more than 5 minutes.
    3. Offer an Air Aware-Gas Cap Exchange Program – exchange leaking, missing or otherwise faulty gas caps for new ones for passenger cars, trucks and recreational vehicles. Encourage local businesses to participate in program by offering free or lower-priced replacement caps.
    4. Encourage school district officials to restrict school enrollments to neighborhoods surrounding the facility.
    1. Encourage school district officials to use clean-burning school buses and to initiate a no-idling policy for school buses.
    1. Promote community purchases of compact, hybrid and other efficient vehicles.
    2. Encourage businesses to provide safe bike parking and pedestrian access, particularly in parking lots.

ENERGY EFFICIENCY

1. Energy Efficiency Policies, Ordinances and Code Changes
    1. Require all new construction to be at least 25 percent more efficient than the IECC 2006 by 2015.
    2. Require all homes to have a Home Energy Rating System (HERS) evaluation prior to any real estate sales transaction. Subsidize the cost of the evaluations for homes considered to be part of the city's affordable housing stock. Work with the Glenwood Springs Association of Realtors to include HERS ratings in the MLS books.
    3. Adopt an ordinance that encourages smaller and more energy efficient new home designs by requiring additional building fees for large homes or homes that will use excessive amounts of energy.
    4. Support changes to state water law to allow gray-water reuse systems.
    5. Implement into the Development Code the requirement to demonstrate energy efficient site planning, landscaping and structure design. Projects should reduce the demand for heating, cooling, water use and lighting, and facilitate the use of non-carbon-emitting energy resources.
    6. Emphasize enforcement of building codes to ensure energy efficiency and resource efficiency practices.

2. Municipal Buildings
    1. Complete the municipal building energy audit project by November 2008. Implement all cost-effective efficiency measures (i.e., those with paybacks of less than 10 years) by December 2009.

2. As part of audit project, conduct an investment-grade energy audit of community center facilities, particularly the pool and ice rink. This audit should consider alternative energy retrofit options, including geothermal, solar, and waste heat utilization from one facility to another. Analysis should also examine options in which the ice rink is fully enclosed and operated year-round.
3. Design all new municipal buildings to be carbon neutral, or require that all new municipal buildings achieve the LEED Platinum rating or equivalent. Consider the certification costs associated with LEED and investigate building standards other than LEED, such as “Green Globes” being tested at Western State College.
4. Incorporate “LEED for Existing Buildings” principles, or equivalent, into city operations and maintenance.
5. Create employee Green Teams. Create and support policies, similar to the Clean Air Consortium Checklist, that address areas such as lighting and computer use, thermostat settings, flex policies, telecommuting, waste management, and purchasing.
6. Purchase ENERGY STAR equipment and appliances, where available, for city facilities. Require vendors and service providers to include this option in specifications and RFP’s.
7. Install reflective roofing or green roofs on municipal buildings, where recommended by energy auditors.

3. Energy Management and Electric Utility
    1. Improve the existing annual municipal energy and carbon inventory system with automated data collection and monthly updating, to provide more timely and effective energy management decisions.
    2. Expand on the municipal energy and carbon inventory system to track aggregated energy and carbon footprints for the entire community of Glenwood Springs.
    3. Partner with SourceGas to encourage natural gas demand side management programs within the city.
    4. Direct the city Electric Department to provide hourly electric demand profiles to larger customers, upon request, to encourage better energy management.

4. Water and Wastewater Treatment
    1. Conduct a comprehensive energy and environmental audit of entire municipal water system by June 2009. Determine the carbon emissions and energy consumption associated with water delivery, water treatment and wastewater treatment. Use this information in marketing to support water conservation efforts. Implement all cost-effective efficiency measures by December 2009.
    2. Require all new municipal water and wastewater projects, including the new wastewater treatment plant, to be high-level LEED certifiable.
    3. Incorporate an energy monitoring and control system into the design of the new wastewater treatment plant.
    4. Adopt ordinances that prohibit water wasting and require water-efficient design in new construction.
    5. Design and implement a community water conservation program that offers incentives and educates the community on water efficiency practices.

5. Homes and Businesses
    1. Implement a pilot energy efficiency assessment of existing residential and commercial buildings in the City, in order to establish a baseline inventory, identify potential efficiency technologies, strategies, and costs.
    2. Provide rebates and/or zero interest loans for energy efficiency projects for existing residential and commercial buildings, including lighting and appliance upgrades, insulation and weatherization measures, and HVAC improvements. Loans could be managed by a cooperating entity, such as a local bank.
    3. Provide incentives for new projects that achieve certification with Energy Star, LEED-Platinum or equivalent.
    4. Develop and market the Insulate Colorado program (sponsored by Governor's Energy Office), which provides rebates to homeowners for insulation and air sealing services.
    5. Provide free or reduced cost residential energy audits for existing homes. The city could pay contractors or train city staff to conduct the audits.
    6. Implement or participate in a low-income weatherization program for existing homes.
    7. Develop residential and commercial Green Building Programs to promote best practices in the community. Conduct meetings with contractors and builders to encourage their input on regulatory issues and to provide green building education.

6. Outdoor Lighting
    1. Conduct a streetlight and traffic signal energy audit and analysis by June 2009. Implement cost-effective efficiency measures by December 2009. The analysis should consider the energy savings that could be achieved by reducing streetlight density and hours of operation.
    2. Encourage the Colorado Department of Transportation to upgrade streetlight and signal lighting to energy efficient fixtures within the city.
    3. Reduce the city's holiday lighting to 30 days per year, reduced holiday lighting in quantity or hours of operation; and convert all city holiday lighting to LED bulbs in time for the 2008 holiday season.
    4. Proactively enforce the city's exterior lighting code and lighting portions of the sign code on public and private property throughout the city. Consider improvements to these codes that would emphasize energy efficiency and place a value on dark skies.
    5. Develop and implement an outdoor lighting conservation program with education and incentives to reduce consumption of electricity using limited hours, motion sensors, efficient lighting upgrades, and other measures.

7. Community Outreach & Education
    1. Distribute free energy and water conservation kits to citizens as a way of spreading the word of the City's efficiency efforts. The kits could contain a compact fluorescent light bulb and water efficient showerhead.
    2. Launch an energy efficiency challenge campaign for community residents and businesses.
    3. Promote neighborhood ECOTEAMS to encourage energy efficiency upgrades and recycling rate improvements, etc.
    4. Encourage the new library and other public projects within the city to be designed to be carbon neutral.

5. Promote the city's energy efficiency efforts by providing information about city efforts and achievements on the city's website and through other venues. Make city and community energy use data widely visible.
6. Offer energy saving tips and resources, including nuts and bolts details, through brochures, free energy efficiency starter kits, workshops, booths at events, on websites, presentations to classes and groups, and cable TV shows.
7. Improve the city Electric Department web pages to offer more information on energy efficiency opportunities and demand side management (DSM) programs.
8. Publicize CORE rebates, utility rebates, tax deductions, and other incentives for energy efficiency home or business upgrades.
9. Promote local energy efficiency training and education opportunities, such as E-Star home energy rating seminars.

RENEWABLE ENERGY

1. Renewable Energy Policy and Activities
    1. Implement a Glenwood Springs' Electric Department program to provide rebates to offset part of installation costs of photovoltaic or solar hot water systems for residents or businesses. Set incentives at levels comparable to or greater than those offered to surrounding communities by Holy Cross Energy.
    2. Purchase additional clean electricity from solar, geothermal, wind, hydroelectric or biomass sources. Offer electric utility customers a renewable energy purchase choice with a voluntary rate premium.
    3. In negotiating the city's next wholesale electric purchased power agreement, maintain maximum flexibility to increase the city's clean energy portfolio through that provider and from other sources.
    4. Reduce or eliminate building fees for renewable energy projects and for projects that incorporate renewable energy.
    5. Revise the city code to allow clean-burning wood stoves in new or existing buildings.
    6. Protect solar access for all property owners and assist in working out conflicts between solar access, trees and structures.
    7. Establish a capital program to set aside funds for energy conservation and renewable energy.

2. Solar Energy
    1. Install solar panels or devices on municipal facilities, including the water and wastewater treatment plants. Partner with the Governor's Energy Office, CORE/CLEER and private sector to leverage city funding.
    2. Provide system evaluations and rebates to revive decommissioned solar domestic hot water systems.

3. Geothermal Energy
    1. Study the feasibility of tapping geothermal energy for heating and cooling systems and for power generation. Study the potential of creating a geothermal energy district to heat and cool clusters of commercial and/or residential buildings.

2. If feasible, install a geothermal heating system for the pool and pool enclosure space at the Community Center. Publicize energy cost savings.

4. Biomass Energy
    1. Study the feasibility of capturing methane from the wastewater treatment plant for onsite generation of electricity and heat.
    2. Study the feasibility of generating fuel stock, electricity or heat at the landfill.

5. Hydroelectric Energy
    1. Study the feasibility of developing hydropower energy using the city's water and wastewater systems.

6. Community Actions
    1. Institute or support an educational program that provides information and technical assistance to the public regarding renewable energy alternatives.

1. WASTE MANAGEMENT

1. Solid Waste and Recycling Policies and Activities
    1. Set a city-wide goal of becoming a zero-waste community. This can be achieved through a combination of aggressive waste reduction measures (reduce, re-use, repair) and highly accessible recycling and composting programs to handle wastes that can't be avoided. Improving waste collection and waste diversion programs will extend the life of the South Canyon Landfill, which is an economic benefit to the city.
    2. Revive or participate in the regional solid waste coalition to maximize efficiencies for handling recycled materials and solid waste.
    3. Ban plastic shopping bags and require retailers to provide durable, reusable bags as options for customers who don't bring their own.
    4. Ban Styrofoam containers for take-away food products.
    5. Support amendments to state law in order to end the current requirements for hard copy documents conveyed from one agency to another, and to allow digital files.
    6. Require new residential and commercial construction to be designed with enough space in trash enclosure areas to accommodate waste separation and recycling.
    7. Require special events to be zero-waste, by composting food scraps, separating recyclable materials and using washable, re-usable tableware, serving containers and linens.
    8. Amend the construction and demolition permitting system to encourage diversion of construction wastes from landfill disposal.
    9. Ban the disposal of any materials that can be recycled or composted. Implement penalties for Revise policies related to city-wide Spring Cleanup, while ensuring the convenience of the service for residents. Require curbside separation of waste streams, allowing for composting and recycling. Consider alternatives such as "free dump day" coupons or limited, scheduled pickups for residents.
    10. non-compliance with recycling programs.
    11. Explore more energy-efficient means of sorting, consolidating and shipping recyclable materials to market, such as rail. Avoid shipping materials to Pitkin County for sorting/consolidation.

12. Explore a biomass or methane recovery project at South Canyon Landfill.

2. Waste Reduction and Purchasing
    1. Convert city government functions to a 100 percent digital work system to promote a paperless environment.
    2. Educate on the pre-recycling concepts of reduce, reuse, repair. Explain best practices for reducing the use of paper, packaging and other "throw-away" items and materials. Emphasize economic and energy conservation values of reusing durable items rather than purchasing single-use throw-aways, such as plastic water bottles.
    3. Good ideas: Recycle laser cartridges. Buy recycled-content playground and park equipment. Use biodegradable or trash can liners, or no liners.
    4. Reduce consumption of janitorial paper products by using rags and reusable cleaning devices.
    5. Consider joining EPA's WasteWi$e program. Purchase high-percentage recycled content paper (preferably post-consumer), and encourage city-wide adoption of this guideline. Incorporate contract language with outside vendors to encourage use of recycled content paper.

3. Recycling
    1. Extend hours for city's recycling drop-off facility. Continue to staff the facility during all open hours. Consider the option of using volunteers to assist.
    2. Expand types of plastics and other materials accepted at the in-town drop-off and South Canyon recycling centers.
    3. Conduct a campaign to increase recycling. Provide information on recycling opportunities and details on the city website and via brochures, booths at events, presentations to classes and groups, cable TV shows and other creative means.
    4. Offer information on recycling options in neighboring communities.
    5. Report on where recycled materials end up.
    6. Report on types and volumes of waste collected each year. Compare volume of recycled materials to trash going to the landfill, and track our progress year to year.
    7. Promote increased recycling in all city facilities and by all city employees to divert as many recyclable materials as possible, including paper, cardboard, cans and bottles, containers and engine oil. Publicize achievements on the city's website, so residents can see the commitment of city employees to "greening government."
    8. Educate residents and visitors on benefits of recycling: energy and land conservation achieved by reusing materials rather than consuming more virgin materials; extending life of landfill and deferring the costs to taxpayers of landfill cell closure and opening a new cell.

4. Composting Organic Wastes
    1. Make it easier for residents to compost yard wastes, and divert organic wastes from landfill burial. Develop year-round composting at an in-town location; haul collected waste to South Canyon for composting.
    2. Make it easier for residents, grocery stores, restaurants and schools to compost food scraps. Explore bear-proof food composting methods.
    3. Build a strong market for finished compost and mulch created by leaf, tree and yard waste collection programs by offering it to city residents at a reduced cost or for free.
    4. Continue collecting Christmas trees at an in-town location. Run them through a chipper on-site and offer chips to residents for mulch, rather than hauling to South Canyon.

5. Educate residents and businesses on how to handle wastes that can be composted.

5. Recycling Scrap Metal, Electronic Wastes, Building Materials and Other Materials.
    1. Establish a workable system to collect used appliances and other scrap metal for recycling through a drop-off facility, while providing some pick-up services for residents who can't transport large items.
    2. Develop a program to collect Freon from appliances headed to the scrap yard.
    3. Cooperate with Garfield County on collections of e-waste for recycling. Include information on city's website about hours and locations of collections and materials accepted. Add an in-town location as part of the rotation of collection sites.
    4. Evaluate a system for responsible disposal of compact and full-size fluorescent light bulbs.
    5. Decrease use of hazardous solvents and encourage oil recycling in vehicle maintenance shops.
    6. Recycle asphalt and concrete from street, building and landscaping projects.
    7. Require on-site sorting of construction debris for construction, demolition and remodeling projects to maximize recycling, minimize trash. Promote de-construction and reuse or recycling of materials as opposed to demolition and disposal.
    8. Learn best practices and work with other communities to deal with hard to recycle materials, such as tires, batteries, motor oil, antifreeze, electronics, light bulbs, appliances, worn-out furniture and clothing — so everything residents want to get rid of has a place to go.

6. Trash Hauling
    1. Amend the Municipal Code to allow the city to regulate trash hauler services as part of the annual business license process.
    2. The city should be divided into service territories to avoid multiple haulers serving the same neighborhoods or routes. The city could enact this change by convening a meeting of trash hauling companies, where parties would agree on a fair division of neighborhoods.
    3. Require trash haulers to bill customers based on volume or "pay as you throw" rates, with inverted block rates to encourage recycling.
    4. Require haulers to incorporate business and residential curbside recycling for a flat monthly fee. Materials accepted should be expanded to include cardboard and paperboard.
    5. Require haulers to drive up steep streets and then pick up on the downhill run to save fuel.

7. Community Actions
    1. Encourage businesses and government agencies to reduce, reuse, repair and recycle as part of their daily routine.
    2. Encourage take-out food to be provided in washable, reusable containers, or in containers that can be recycled.
    3. Encourage a "green business" ethic that promotes creative solutions to recycling in business and commercial settings.

SECTION VII – ACROYNMS AND ORGANIZATIONS

ADA	Americans with Disabilities Act
ADG	Anaerobic digester gas
AFV	Alternative fuel vehicle
ATV	All terrain vehicle
BTU	British thermal unit
CF	Compact fluorescent light bulb
CCF	100 cubic feet (measurement of natural gas usage)
CFC	Chlorofluorocarbons
CH4	Methane
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent (methane is converted to CO2e)
CNG	Compressed natural gas
DSM	Demand-side management
EkWh	Equivalent kWh (nat.gas + elec)
EV	Electric vehicle
F	Degrees Fahrenheit
FTE	Full time employee
GHG	Greenhouse gases
HOV	High occupancy vehicle
HVAC	Heating, ventilation and air conditioning
kWh	Kilowatt hour
LED	Light emitting diode
LPG	Liquid propane gas
MSW	Municipal solid waste
NG	Natural gas
P2	Pollution prevention
PV	Photovoltaic
RFP	Request for proposal
SO2	Sulfur dioxide
SOV	Single occupancy vehicle
TAFS	Transportation Alternatives Feasibility Study
TDM	Transportation Demand Management
TRY	Transportation, Responsibility and You
ULEV	Ultra low emission vehicles
VMT	Vehicle miles traveled
W	Watt
WWTP	Wastewater treatment plant
ZEV	Zero emission vehicles

ALAPCO	Association of Local Air Pollution Control Officials
APTA	American Public Transportation Association
CML	Colorado Municipal League
CCP	Cities for Climate Protection

CORE	Community Office for Resource Efficiency
DOE	U.S. Department of Energy
GEO	Governor’s Energy Office
HBA	Home Builder’s Association
IAC	Industrial Assessment Center
IDAP	Integrated Design Assistance Program
IECC	International Energy Conservation Code
ICLEI	International Council for Local Environmental Initiatives
ISO	International Organization for Standardization
LEED	Leadership in Energy Efficiency and Design
NAECA	National Appliance Energy Conservation Act
NCS	Natural Capitalism Solutions
NLC	National League of Cities
RFTA	Roaring Fork Transportation Authority
STAPPA	State and Territorial Air Pollution Program Administrators

SECTION VIII – ACKNOWLEDGEMENTS

The City of Glenwood Springs would like to thank all Glenwood Springs citizens who provided ideas for this plan, city staff who provided important input, expert reviewers Dan Richardson and Joani Matranga, and especially the members of the Energy Efficiency Ad Hoc Committee who worked to develop this plan: Ann Hopkinson, Hugh MacPherson, Greg Jeung, Heather McGregor, George Wear and Russ Arensman, with help from Hugh Plant, Don Gorman and Marilee Rippy. City Clerk Robin Unsworth served as the staff for the committee, maintaining a strong commitment for the principles and the process.

Public comments for this plan were received from John Barbee, Mary Russell, Ed Rosenberg, Kim Montague and Charlie Wertheim, Andrea Holland-Sears, John Stephens, Mike Vanian and Jennifer Vanian.

	Project Implementation Strategy	2022 Status
General Climate and Energy		
1	Appoint a staff person and commit significant resources to coordinate energy issues for the city government and the community.	
2	Create a permanent City Energy and Climate Commission to carry out this Climate Action Plan and keep it updated over time.	
3	Join and participate in a national and/or state voluntary emissions reporting program.	
4	Recognize businesses that adopt practices to reduce their carbon footprint.	
5	Promote and support green business development within the city.	
6	Review and update all policies and ordinances that affect energy use so they are consistent with the goals set forth in this climate action plan.	
7	Work with other groups to promote overall climate and energy improvements. (Community Office for Resource Efficiency - CORE, Clean Energy Economy for the Region - CLEER, the Governor's Energy Office, Colorado Municipal League, National League of Cities, Cities for Climate Protection Campaign, etc.) Consider joining the U.S. Green Building Council or ICLEI for resources and networking.	The city is a founding partner of Garfield Clean Energy, a county-wide government collaborative working on clean energy across the County and has through that partnership offered rebates for appliances since then. The Glenwood Electric Department provides funds to Clean Energy Economy for the Region (CLEER) each year to help with energy sustainability programs that they manage for us along with programs that Municipal Energy Agency of Nebraska (MEAN) provides.
Smart Growth		
1	Urge Garfield County to adopt an energy efficiency plan. In the intervening time, urge Garfield County to apply the city's climate action plan measures to all developments adjacent to the city.	
2	Develop and support policies and programs that assist developers of commercial, residential and public projects to meet the energy efficiency and renewable energy measures in this plan.	The city has adopted the 2021 Internation Energy Conservation Code
3	Provide education and training opportunities for developers seeking to build green. Provide links to websites that offer up-to-date information on green building and energy efficiency.	
4	Develop incentives for development proposals that employ compact land use, are located near public transit stops, and allow residents to be less reliant on the car. Promote high-density and in-fill development through zoning policies such as transit-oriented development.	The city promotes and accommodates compact/in fill/high density construction, near public transit stops.
Educational Programs		
1	Create a challenge for the community, modeled after the 10 Percent Challenge in Burlington, Vt., to raise public awareness about global climate change and to encourage households and businesses to reduce their carbon footprints. Set targets for footprint reductions. Involve students, community groups, workplaces, and neighborhoods to maintain and enhance Glenwood Springs as a clean, green, healthy city.	
2	Encourage schools to educate children and teens on energy efficiency and climate change issues and actions.	We do work with AM Conservation group to provide water saving packages for 5th Grade classes in the community to show how when you save water you save gas and electricity by not having to heat as much water for showers and baths.
3	Support a "Local First" program, such as the local farmer's markets, for food and other products. Encourage residents and businesses to buy locally grown and produced food and other products whenever possible.	The city has employed several shop Glenwood campaigns encouraging consumers to shop local. The DDA has stepped forward to continue a farmers market downtown, thus continuing access to locally grown food and products.
Purchasing		
1	City fleet: consider retread tires, recycled antifreeze, parts washers and brake cleaners.	The city does have parts washers and brake cleaners at Fleet. Recycled antifreeze is not good, according to the Public Works staff, and retreads have a tendency to flat spot in the winter which is hard on the trucks until they warm up.
2	Cleaning products: Use cleaning products with low environmental impacts, such as non-acid or neutral pH window and bowl cleaners or quaternary disinfectants.	Right now, the facilities division is using mainly Spartan Cleaning chemicals which do follow environmental safety standards and have switched some more environmentally friendly products throughout the year.
Open Space, Trees and Landscaping		
1	Evaluate municipal code and city guidelines that address landscaping and irrigation to maximize water conservation and increase irrigation efficiency.	Planning Commission recently held a work session regarding changes to the landscaping requirements for developers and city sponsored projects. Code changes are anticipated to be brought through the process in late 2022/early 2023. This includes changes requiring rain/wind gauges, certain types of plant species, and addressing turf areas.
2	Promote the planting of trees and shrubs to increase shading and to absorb CO_2.	City hosted an Arbor Day Celebration in which residents were encouraged to plant trees and city's forestry and horticulture team has planted a total of 151 trees so far in 2022.
3	Preserve open space inside and outside the city.	

4	Maintain healthy urban forests and street trees. Specifically, plant more trees in Two Rivers Park and along bike paths and along new streets.		13 large trees and 110 saplings of varing species were planted in Two Rivers Park in 2022. The City also distributed messaging aimed at public awareness and guidance related to the Ips Beetle infestation.
5	Design and implement a municipal water conservation program for city facilities and parks. Use xeriscape landscaping and remove bluegrass lawn from city property wherever possible.		There is a water sustainability line item in the budget for 2023 for $50k that will be put toward fixture replacement program, irrigation clock replacement program and we hope to work with the state of Colorado and their landscaping removal program with matching funding. City staff continues to strategically replace turf grasses in low tracked areas with plants that are more water concious.
6	Consider expanding the city's raw water irrigation system.		The City is working with engineers to re-start use of the raw water irrigation system in South Glenwood, the city is looking at clean well water options and we are looking to expand the south Glenwood raw water irrigation system once it is back up and running.
7	Establish xeriscape demonstration projects and xeriscape landscaping requirements.		Following the water pipe project at Veltus, the area will be replanted as a demonstration project. Staff has developed informational recomendations guide on water-wise plantings for Glenwood.
8	Encourage community gardens.		The city has two community gardens.
			All trash bags post-consumer recycled material. Next year all dog poop bags are biobags. Converting to battery operated small equipment leaf blower, lawn mower, etc.
Transportation Policies and Activities			
	Work with other groups to leverage efforts to raise fuel efficiency standards and to cooperate in measures that positively affect the efficiency of Glenwood's transportation system.		We will be working with RFTA as they transition to electric buses for the area and we will be providing them green energy to power them.
City Employee Measures			
1	Establish a policy to encourage telecommuting by city employees, where appropriate.		
2	Encourage the practice of walking or biking to errands meetings.		
3	Provide loaner bikes with locks for staff to use.		The city has elecric bikes that can be used for city business.
4	Use teleconferencing in place of travel when feasible.		We have been doing this since COVID and we plan to continue.
5	Maximize trip efficiency.		
6	Increase use of police officer bicycle patrols.		
7	Reduce or eliminate vehicle idling.		We will be doing this with the new police vehicles as they are hybrid and will turn off when they do not need the engine to run, the batteries will be able to power most operations.
8	Provide each department with a monthly list of its fuel consumption and publicize the information to encourage departments to reduce vehicle usage and fuel consumption.		
9	Provide free or reduced cost regional bus passes for city employees, and work with RFTA to enhance employee bus service.		The city offers discounted bus passes for city employees, and Ride Glenwood Springs is currently zero fare.
Purchasing			
1	Purchase hybrid, flex fuel, biodiesel or other clean-burning vehicles for all uses in which these vehicles are available and proven to meet functional requirements. For uses where such vehicles are not available, purchase those with the highest fuel mileage and lowest carbon emissions that are economically feasible and fulfill the job requirements.		Our city fleet includes 7 hybrid vehicles and one electric vehicle. Purchase of 2 new hybrids for Community Development and the Community Broadband Network are proposed for 2023 along with two more hybrid police cars to replace the older-style Chevrolets. The City will continue to replace administration vehicles with hydribs or electric vechicles (EVs) to replacement older hybrid vehicles.
2	Purchase low emission, fuel-efficient vehicles.		We do purchase low emission, fuel efficient vehicles.
3	Investigate cooperative purchasing efforts with other public agencies.		The city purchases all vehicles through state bidding process.
4	Consider green preference points in awarding contracts.		
City Fleet			
1	Increase use of clean-burning fuels for all vehicles in the City fleet, such as compressed natural gas or bio-diesel. Implement equipment and fuel storage conversions for dispensing fuels.		The world is moving more toward electric rather than the ones recommended in 2008/2009, so we are moving that way too.
2	Retrofit all diesel and bio-diesel work vehicles with emission-reduction devices, such as diesel particulate filters or diesel oxidation catalysts.		Diesel trucks come with DEF fluid emition systems now, so this is already being done.
3	Prohibit all vehicles from idling for more than 5 minutes. Exceptions apply only in situations where safety would be compromised, such as for law enforcement, fire or ambulance.		Most new vehicles come with these today, we phase out vehicles that do not due to age mainly.
Transit			
1	Continue to improve public transportation by providing more frequent service, longer hours of service, and more neighborhoods served. Ensure quick transfers between Ride Glenwood and RFTA regional buses.		The City was awarded seperate grants for Transit Expansion Analysis and Transportation Demand Management. These are in the 2023 budget.
2	Improve bus stops to include shelters, bike access, bike racks. Maintain passenger access in all seasons.		Submitted a grant request to reconstruct all of the city's bus shelters to include additional lighting and protection from the weather.
3	Design roadways to allow for bus slip lanes.		
4	Support programs that increase the use of transit and reflect the true cost of driving a private vehicle.		
5	Support passenger and commuter rail service in the valley and statewide.		

	Reduce vehicle miles traveled (VMT) using transportation demand management (TDM) practices. Ideas include incentives to reduce the volume of single-occupancy vehicles, such as:	Transportation Demand Management - Most of these strategies are in progress or will be incorporated into our upcoming TDM implementation. Glenwood Springs has contracted with a nationally recognized firm to help develop a local transportation management association of local governments and businesses to help develop and implement a transportation demand management program. In addition, the City also plans to evaluate managed parking in our downtown. The city has an FTA grant that will include a service analysis and consideration of a tourism-focused circulator.
1	Employer-paid van pools	We have two rideshare vans that we provide to the employees from Rifle to Glenwood Springs.
2	Car sharing	
3	A car-pooling coordination board and/or website, with Commuter Pool and School Pool options.	
4	HOV lanes	
5	User fee or tax on vehicles per household	
6	Expansion of bus service	Ride Glenwood Springs has 17-18 rides per hour and is considered to perform very well. The City also plans to evaluate a local bus system expansion into north and south Glenwood to facilitate commuting from the outer edges of the city.
7	Reduction or elimination of the upgrading of roads, bridges and parking lots. Close off some streets to vehicles, making the city pedestrian-friendly.	
8	Prioritize zero emission transportation, including walking, bicycling, and electric vehicles (EV), such as scooters, motorcycles, three-wheeled vehicles, golf carts, cars and trucks that operate on electricity.	
9	Establish safe transportation routes for all forms of zero emission transportation.	The City has accomplished a number of projects identified in the 2015-2035 Long-Range Transportation Plan, including the extension of the West Midland Trail, creation of the Red Mountain Passage Pedestrian Bridge (14th Street Pedestrian Bridge), replacement of the 27th Street/Sunlight Bridge including a separate pedestrian bridge over the Roaring Fork River
10	Offer free or very inexpensive bicycle and/or EV rental systems.	RFTA is working on a bike share program, which would require start up costs of approximately $1.3 million. Of that number, $600,000 is identified to come from RFTA's Destination 2040 Roadmap funding.
11	Place more bike racks throughout the city.	The land use code now requires bicycle parking with new developments. The city has placed additional bicycle racks downtown with the 7th Street project and has plans for additional bike parking with other projects.
12	Expand parking availability for emissions-free vehicles, make it free, and provide recharging parking spaces for plug-in vehicles.	The City of Glenwood Springs has free EV charging stations (City Hall, Sayre Park, downtown parking garage). Private entities have been adding charging stations all over town for their employees and customers.
13	Continue the design and construction of a comprehensive pedestrian and bicycle trail system throughout the city.	This is being done by our Engineering Dept.
14	Improve sidewalk conditions and ensure they meet ADA standards.	We do this on a yearly basis with our ADA ramp budgeting and ROW concrete budget.
15	Encourage businesses to offer Free Wheels, a bike loaner program.	
16	Encourage participation in the Commuter Club, a cooperative with Communities in Motion. Members are entered in prize drawings, local businesses discounts, e-mail alerts and carpool matching.	
17	Conduct ongoing publicity campaigns to promote sustainable transportation, including the promotion of biking, walking as main transportation modes.	
Community Actions		
1	Encourage local availability of cleaner-burning fuels.	
2	Prohibit vehicles from idling for more than 5 minutes.	
3	Offer an Air Aware-Gas Cap Exchange Program – exchange leaking, missing or otherwise faulty gas caps for new ones for passenger cars, trucks and recreational vehicles. Encourage local businesses to participate in program by offering free or lower-priced replacement caps.	
4	Encourage school district officials to restrict school enrollments to neighborhoods surrounding the facility.	
5	Encourage school district officials to use clean-burning school buses and to initiate a no- idling policy for school buses.	
6	Promote community purchases of compact, hybrid and other efficient vehicles.	
7	Encourage businesses to provide safe bike parking and pedestrian access, particularly in parking lots.	
ENERGY EFFICIENCY		

Energy Efficiency Policies, Ordinances and Code Changes			Glenwood Springs has been 35% renewable on the electric grid since 2013 and moved to all Green energy in 2019. The City of Glenwood Springs became the 7th city in the nation to be 100 percent powered by renewable energy. According to MEAN, switching to 100% wind saves the environment 77,156 tons of CO2 emission that the City of Glenwood Springs would have "created" using fossil fuel plants to generate power.
1	Require all new construction to be at least 25 percent more efficient than the IECC 2006 by 2015.		The City adopted the 2021 Building Code, including the 2021 IECC.
2	Require all homes to have a Home Energy Rating System (HERS) evaluation prior to any real estate sales transaction. Subsidize the cost of the evaluations for homes considered to be part of the city's affordable housing stock. Work with the Glenwood Springs Association of Realtors to include HERS ratings in the MLS books.		
3	Adopt an ordinance that encourages smaller and more energy efficient new home designs by requiring additional building fees for large homes or homes that will use excessive amounts of energy.		
4	Support changes to state water law to allow gray-water reuse systems.		This would be more effective if we could capture rain water, less cost prohibitive to apply to an existing home.
5	Implement into the Development Code the requirement to demonstrate energy efficient site planning, landscaping and structure design. Projects should reduce the demand for heating, cooling, water use and lighting, and facilitate the use of non-carbon-emitting energy resources.		
6	Emphasize enforcement of building codes to ensure energy efficiency and resource efficiency practices.		
Municipal Buildings			
1	Complete the municipal building energy audit project by November 2008. Implement all cost-effective efficiency measures (i.e., those with paybacks of less than 10 years) by December 2009.		Community Center: LED Conversion Pool w/Light Harvesters, LED Conversion Gymnasium, LED Conversion Community Center Parking Lot Lights, New Windows and poly seals everywhere at Community Center, New roof in 2017 Community Center, Community Center Climbing Wall LED conversion, Community Center East Facing Soffit Replaced, Upgraded Community Center RTU 2 Compressor 2017, Community Center has Solar Upgrade, Community Center locker room faucet replacement to reduced water consumption, Community Center pool leak mitigation, Community Center Redundant Boilers with Heat exchangers
			City Hall: New Roof in 2013 at City Hall, LED Conversion City Hall Parking lot lights, LED conversion Council Chambers, New Windows and Poly seals City Hall 2019, Building Infiltration CH mitigation 2011-2012, Building HVAC Automation 2021-2022, New Upgraded RTU Radiators City Hall
			Parks Building has Solar on the building
			Arts Center: Arts Center Main Room HVAC Installation 2019, Arts Center 1st and 2nd floor Wall Insulation mitigation, LED Conversions in 1st and 2nd Floor Arts Center (not complete), Arts Center Hot Water tank replacement and expansion tank upgrade
			Switch over of the Roaring Fork Pump station pumps from direct drive to VFD drive to save energy in 2021.
			Continued change over of street lighting to LED lights.
			Replacement of the direct drive blowers at the waste water plant to VFD drive blowers in 2022.
2	As part of audit project, conduct an investment-grade energy audit of community center facilities, particularly the pool and ice rink. This audit should consider alternative energy retrofit options, including geothermal, solar, and waste heat utilization from one facility to another. Analysis should also examine options in which the ice rink is fully enclosed and operated year-round.		
3	Design all new municipal buildings to be carbon neutral, or require that all new municipal buildings achieve the LEED Platinum rating or equivalent. Consider the certification costs associated with LEED and investigate building standards other than LEED, such as "Green Globes" being tested at Western State College.		
4	Incorporate "LEED for Existing Buildings" principles, or equivalent, into city operations and maintenance.		Facitilties has been doing this with the help of CLEER and MEAN.

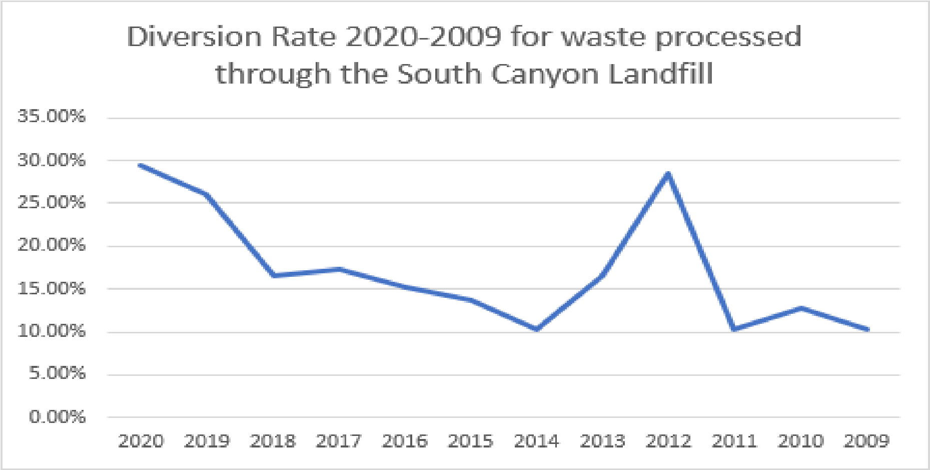
5	Create employee Green Teams. Create and support policies, similar to the Clean Air Consortium Checklist, that address areas such as lighting and computer use, thermostat settings, flex policies, telecommuting, waste management, and purchasing.		
6	Purchase ENERGY STAR equipment and appliances, where available, for city facilities. Require vendors and service providers to include this option in specifications and RFP's.		Energy Star compliant appliances are standard options for purchase.
7	Install reflective roofing or green roofs on municipal buildings, where recommended by energy auditors.		
Energy Management and Electric Utility			
1	Improve the existing annual municipal energy and carbon inventory system with automated data collection and monthly updating, to provide more timely and effective energy management decisions.		MEAN could do electric use calcualtion as a quick audit each year. A request would need to be made to Black Hills to provide us gas usage for the whole of the city.
2	Expand on the municipal energy and carbon inventory system to track aggregated energy and carbon footprints for the entire community of Glenwood Springs.		
3	Partner with SourceGas to encourage natural gas demand side management programs within the city.		
4	Direct the city Electric Department to provide hourly electric demand profiles to larger customers, upon request, to encourage better energy management.		The City does this now.
Water and Wastewater Treatment			
1	Conduct a comprehensive energy and environmental audit of entire municipal water system by June 2009. Determine the carbon emissions and energy consumption associated with water delivery, water treatment and wastewater treatment. Use this information in marketing to support water conservation efforts. Implement all cost-effective efficiency measures by December 2009.		We have this data now, we just do not use it in this way. Behavior change regarding water conservation has been challenging.
2	Require all new municipal water and wastewater projects, including the new wastewater treatment plant, to be high-level LEED certifiable.		New waste water plant has two geothermal loops that heat and cool the buildings.
3	Incorporate an energy monitoring and control system into the design of the new wastewater treatment plant.		
4	Adopt ordinances that prohibit water wasting and require water-efficient design in new construction.		An ordinance was adopted in 2020 that enacted penalties for wasting water. This was paired with the implementation of a watering schedule.
5	Design and implement a community water conservation program that offers incentives and educates the community on water efficiency practices.		The city has water efficiency practice data on the website and we mail it out to everyone just before spring each year. In 2022, the City water offered free irrigation controller and rain sensor swap.
Homes and Businesses			
1	Implement a pilot energy efficiency assessment of existing residential and commercial buildings in the City, in order to establish a baseline inventory, identify potential efficiency technologies, strategies, and costs.		
2	Provide rebates and/or zero interest loans for energy efficiency projects for existing residential and commercial buildings, including lighting and appliance upgrades, insulation and weatherization measures, and HVAC improvements. Loans could be managed by a cooperating entity, such as a local bank.		CLEER and MEAN do this for us.
3	Provide incentives for new projects that achieve certification with Energy Star, LEED- Platinum or equivalent.		
4	Develop and market the Insulate Colorado program (sponsored by Governor's Energy Office), which provides rebates to homeowners for insulation and air sealing services.		CLEER and MEAN do this for us.
5	Provide free or reduced cost residential energy audits for existing homes. The city could pay contractors or train city staff to conduct the audits.		CLEER and MEAN do this for us.
6	Implement or participate in a low-income weatherization program for existing homes.		CLEER and MEAN do this for us.
7	Develop residential and commercial Green Building Programs to promote best practices in the community. Conduct meetings with contractors and builders to encourage their input on regulatory issues and to provide green building education.		
Outdoor Lighting			

1	Conduct a streetlight and traffic signal energy audit and analysis by June 2009. Implement cost-effective efficiency measures by December 2009. The analysis should consider the energy savings that could be achieved by reducing streetlight density and hours of operation.		We have a street light replacement program already in place, we hear concern from residents when the light is not 100% the same color as the original light.
2	Encourage the Colorado Department of Transportation to upgrade streetlight and signal lighting to energy efficient fixtures within the city.		CDOT does this.
3	Reduce the city's holiday lighting to 30 days per year, reduced holiday lighting in quantity or hours of operation; and convert all city holiday lighting to LED bulbs in time for the 2008 holiday season.		
4	Proactively enforce the city's exterior lighting code and lighting portions of the sign code on public and private property throughout the city. Consider improvements to these codes that would emphasize energy efficiency and place a value on dark skies.		
5	Develop and implement an outdoor lighting conservation program with education and incentives to reduce consumption of electricity using limited hours, motion sensors, efficient lighting upgrades, and other measures.		
Community Outreach & Education			
1	Distribute free energy and water conservation kits to citizens as a way of spreading the word of the City's efficiency efforts. The kits could contain a compact fluorescent light bulb and water efficient showerhead.		We do work with AM Conservation group to provide water saving packages for 5th Grade classes in the community to show how when you save water you save gas and electricity by not having to heat as much water for showers and baths.
2	Launch an energy efficiency challenge campaign for community residents and businesses.		
3	Promote neighborhood ECOTEAMS to encourage energy efficiency upgrades and recycling rate improvements, etc.		
4	Encourage the new library and other public projects within the city to be designed to be carbon neutral.		
5	Promote the city's energy efficiency efforts by providing information about city efforts and achievements on the city's website and through other venues. Make city and community energy use data widely visible.		
6	Offer energy saving tips and resources, including nuts and bolts details, through brochures, free energy efficiency starter kits, workshops, booths at events, on websites, presentations to classes and groups, and cable TV shows.		CLEER offers this through their programming.
7	Improve the city Electric Department web pages to offer more information on energy efficiency opportunities and demand side management (DSM) programs.		We have done some of this since 2009, but could continue to improve this.
8	Publicize CORE rebates, utility rebates, tax deductions, and other incentives for energy efficiency home or business upgrades.		CLEER.
9	Promote local energy efficiency training and education opportunities, such as E-Star home energy rating seminars.		
RENEWABLE ENERGY			
Renewable Energy Policy and Activities			
1	Implement a Glenwood Springs' Electric Department program to provide rebates to offset part of installation costs of photovoltaic or solar hot water systems for residents or businesses. Set incentives at levels comparable to or greater than those offered to surrounding communities by Holy Cross Energy.		We have found that rebate programs and efficiency programs are more effective than the solar program, Holy Cross is moving away from their solar program too.
2	Purchase additional clean electricity from solar, geothermal, wind, hydroelectric or biomass sources. Offer electric utility customers a renewable energy purchase choice with a voluntary rate premium.		Done.
3	In negotiating the city's next wholesale electric purchased power agreement, maintain maximum flexibility to increase the city's clean energy portfolio through that provider and from other sources.		Done. MEAN is now calling this Green Power or a Green Rate.
4	Reduce or eliminate building fees for renewable energy projects and for projects that incorporate renewable energy.		
5	Revise the city code to allow clean-burning wood stoves in new or existing buildings.		
6	Protect solar access for all property owners and assist in working out conflicts between solar access, trees and structures.		
7	Establish a capital program to set aside funds for energy conservation and renewable energy.		Done.
Solar Energy			
1	Install solar panels or devices on municipal facilities, including the water and wastewater treatment plants. Partner with the Governor's Energy Office, CORE/CLEER and private sector to leverage city funding.		Neither the water or waste water plant are in solar friendly locations.

2	Provide system evaluations and rebates to revive decommissioned solar domestic hot water systems.		
			Glenwood Springs was awarded the SolSmart Silver designation in February 2022 for the city's commitment to making it faster, easier, and more affordable to go solar.
Geothermal Energy			
1	Study the feasibility of tapping geothermal energy for heating and cooling systems and for power generation. Study the potential of creating a geothermal energy district to heat and cool clusters of commercial and/or residential buildings.		The hot springs pools would likely discourage this, since it could be their water.
2	If feasible, install a geothermal heating system for the pool and pool enclosure space at the Community Center. Publicize energy cost savings.		
Biomass Energy			
1	Study the feasibility of capturing methane from the wastewater treatment plant for onsite generation of electricity and heat.		Low value project with how we process at the waste water plant. The landfill is dry, it does not produce methane gas.
2	Study the feasibility of generating fuel stock, electricity or heat at the landfill.		Working on this one via solar (on capped landfill space) and maybe gasification type system in the near future.
Hydroelectric Energy			
1	Study the feasibility of developing hydropower energy using the city's water and wastewater systems.		City staff believes that this would be a low return idea.
Community Actions			
1	Institute or support an educational program that provides information and technical assistance to the public regarding renewable energy alternatives.		
WASTE MANAGEMENT			
Solid Waste and Recycling Policies and Activities			
	1. Set a city-wide goal of becoming a zero-waste community. This can be achieved through a combination of aggressive waste reduction measures (reduce, re-use, repair) and highly accessible recycling and composting programs to handle wastes that can't be avoided. Improving waste collection and waste diversion programs will extend the life of the South Canyon Landfill, which is an economic benefit to the city.		The City is working on a City Wide Single Hauler program that will reduce emissions, wear and tear on the roads and will help the city control the waste streams coming into the landfill.
2	Revise policies related to city-wide Spring Cleanup, while ensuring the convenience of the service for residents. Require curbside separation of waste streams, allowing for composting and recycling. Consider alternatives such as "free dump day" coupons or limited, scheduled pickups for residents.		The city has used landfill vouchers for 2021 and 2022. The annual residential hazardous waste collection event will continue. Moving to single hauler will include recycling for all eligible residents.
3	Revive or participate in the regional solid waste coalition to maximize efficiencies for handling recycled materials and solid waste.		
4	Ban plastic shopping bags and require retailers to provide durable, reusable bags as options for customers who don't bring their own.		
5	Ban Styrofoam containers for take-away food products.		
6	Support amendments to state law in order to end the current requirements for hard copy documents conveyed from one agency to another, and to allow digital files.		
7	Require new residential and commercial construction to be designed with enough space in trash enclosure areas to accommodate waste separation and recycling.		
8	Require special events to be zero-waste, by composting food scraps, separating recyclable materials and using washable, re-usable tableware, serving containers and linens.		Strawberry Days has had a program since 2011, and on average is at about 85% zero waste. More work to convert other events would be needed, in addition to additional funding. According to the Chamber, it costs approximately $15,000 annually to make Strawberry Days a zero waste event.
9	Amend the construction and demolition permitting system to encourage diversion of construction wastes from landfill disposal.		We implemented large costs for mixed C&D at the landfill to promote sorting of materials for recycling and composting. This pricing structure may need to be revisited.
10	Ban the disposal of any materials that can be recycled or composted. Implement penalties for non-compliance with recycling programs.		With the single-hauler program the City will be able to monitor and tag contamination in recycling. The penalty for trashing materials that could be recycled is the cost for a larger trash cart.
11	Explore more energy-efficient means of sorting, consolidating and shipping recyclable materials to market, such as rail. Avoid shipping materials to Pitkin County for sorting/consolidation.		The recylce center is a very energy efficient operation that bulks recylce material in the largest containers we can haul, 40 yards, that then go to the Materials Recovery Facilitiy (MRF) in Eagle County, the closest one we have access too.
12	Explore a biomass or methane recovery project at South Canyon Landfill.		Biomass is in conjuction with a gasification type project, working on state legistation that would allow it. Landfill produces no methane.
Waste Reduction and Purchasing			
1	Convert city government functions to a 100 percent digital work system to promote a paperless environment.		

2	Educate on the pre-recycling concepts of reduce, reuse, repair. Explain best practices for reducing the use of paper, packaging and other “throw-away” items and materials. Emphasize economic and energy conservation values of reusing durable items rather than purchasing single- use throw-aways, such as plastic water bottles.		
3	Good ideas: Recycle laser cartridges. Buy recycled-content playground and park equipment. Use biodegradable or trash can liners, or no liners.		
4	Reduce consumption of janitorial paper products by using rags and reusable cleaning devices.		
5	Consider joining EPA’s WasteWi$e program. Purchase high-percentage recycled content paper (preferably post-consumer), and encourage city-wide adoption of this guideline. Incorporate contract language with outside vendors to encourage use of recycled content paper.		
Recycling			
1	Extend hours for city’s recycling drop-off facility. Continue to staff the facility during all open hours. Consider the option of using volunteers to assist.		The city-owned and operated recycling center is open 8-5pm, Wednesday through Saturday.
2	Expand types of plastics and other materials accepted at the in-town drop-off and South Canyon recycling centers.		We accept #1-7 plastic currently, we do not accept bags since local retailers provide that service.
3	Conduct a campaign to increase recycling. Provide information on recycling opportunities and details on the city website and via brochures, booths at events, presentations to classes and groups, cable TV shows and other creative means.		
4	Offer information on recycling options in neighboring communities.		
5	Report on where recycled materials end up.		
6	Report on types and volumes of waste collected each year. Compare volume of recycled materials to trash going to the landfill, and track our progress year to year.		We provide council and update each year on recycled tons, compost tons or yards, and other recycling efforts the landfill or recycle center.
7	Promote increased recycling in all city facilities and by all city employees to divert as many recyclable materials as possible, including paper, cardboard, cans and bottles, containers and engine oil. Publicize achievements on the city’s website, so residents can see the commitment of city employees to “greening government.”		
8	Educate residents and visitors on benefits of recycling: energy and land conservation achieved by reusing materials rather than consuming more virgin materials; extending life of landfill and deferring the costs to taxpayers of landfill cell closure and opening a new cell.		
Composting Organic Wastes			
1	Make it easier for residents to compost yard wastes, and divert organic wastes from landfill burial. Develop year-round composting at an in-town location; haul collected waste to South Canyon for composting.		Local private entities provide composting services if the residents wish to use it. Seasonally the city opens a free leaf/tree drop-off site for residents.
2	Make it easier for residents, grocery stores, restaurants and schools to compost food scraps. Explore bear-proof food composting methods.		
3	Build a strong market for finished compost and mulch created by leaf, tree and yard waste collection programs by offering it to city residents at a reduced cost or for free.		We do this with our compost at South Canyon. In 2021, the landfill achieved the Seal of Testing Assurance (STA) Certification from the U.S. Composting Council.
4	Continue collecting Christmas trees at an in-town location. Run them through a chipper on-site and offer chips to residents for mulch, rather than hauling to South Canyon.		Trees are chipped and put into the compost at the landfill.
Educate residents and businesses on how to handle wastes that can be composted.			
5	Recycling Scrap Metal, Electronic Wastes, Building Materials and Other Materials.		We do all of this at the landfill and recycle center. We made metal recycling free and we now provide freon filled appliances to be disposed of properly at the landfill.
1	Establish a workable system to collect used appliances and other scrap metal for recycling through a drop-off facility, while providing some pick-up services for residents who can’t transport large items.		We made metal recycling free and we now provide freon filled appliances to be disposed of properly at the landfill.
2	Develop a program to collect Freon from appliances headed to the scrap yard.		We made metal recycling free and we now provide freon filled appliances to be disposed of properly at the landfill.
3	Cooperate with Garfield County on collections of e-waste for recycling. Include information on city’s website about hours and locations of collections and materials accepted. Add an in-town location as part of the rotation of collection sites.		We have two e-waste recycling locations, one in town and one at the landfill. The city has also offered free e-waste recycling as part of past hazzardous waste events.
4	Evaluate a system for responsible disposal of compact and full-size fluorescent light bulbs.		We take them at the recycle center.
5	Decrease use of hazardous solvents and encourage oil recycling in vehicle maintenance shops.		
6	Recycle asphalt and concrete from street, building and landscaping projects.		We recycle most of our old asphalt by milling it and reusing it, we recycle clean and dirty concrete at the landfill.

7	Require on-site sorting of construction debris for construction, demolition and remodeling projects to maximize recycling, minimize trash. Promote de-construction and reuse or recycling of materials as opposed to demolition and disposal.		We implemented large costs for mixed C&D (construction and demolition) at the landfill to promote sorting of materials for recycling and composting. Community Development could implement a green system to promote sorting at the permit level too.
8	Learn best practices and work with other communities to deal with hard to recycle materials, such as tires, batteries, motor oil, antifreeze, electronics, light bulbs, appliances, worn-out furniture and clothing — so everything residents want to get rid of has a place to go.		We already do all of this, minus the antifreeze which is very hard to recycle.
Trash Hauling			
1	Amend the Municipal Code to allow the city to regulate trash hauler services as part of the annual business license process.		The City is working on a City Wide Single Hauler program that will reduce emissions, wear and tear on the roads and will help the city control the waste streams coming into the landfill.
2	The city should be divided into service territories to avoid multiple haulers serving the same neighborhoods or routes. The city could enact this change by convening a meeting of trash hauling companies, where parties would agree on a fair division of neighborhoods.		The City of Glenwood Springs will be pursuing municipal waste single hauler franchising in 2022. For the past several years, the city has offered free vouchers for the landfill, which allow for the disposal of yard waste in the Spring.
3	Require trash haulers to bill customers based on volume or “pay as you throw” rates, with inverted block rates to encourage recycling.		The City is working on a City Wide Single Hauler program that includes volume based pricing that will reduce emissions, wear and tear on the roads and will help the city control the waste streams coming into the landfill.
4	Require haulers to incorporate business and residential curbside recycling for a flat monthly fee. Materials accepted should be expanded to include cardboard and paperboard.		The City is working on a City Wide Single Hauler program that will reduce emissions, wear and tear on the roads and will help the city control the waste streams coming into the landfill.
5	Require haulers to drive up steep streets and then pick up on the downhill run to save fuel.		
Community Actions			
1	Encourage businesses and government agencies to reduce, reuse, repair and recycle as part of their daily routine.		
2	Encourage take-out food to be provided in washable, reusable containers, or in containers that can be recycled.		
3	Encourage a “green business” ethic that promotes creative solutions to recycling in business and commercial settings.		


Diversion Rate 2020-2009 for waste processed through the South Canyon Landfill
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
2020 2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item: New Year's Eve Event

Action Requested: Direction on New Year's Eve Event

Department: City Administration

Presented By: Steve Boyd

Strategic Goals: Protect and Preserve our Quality of Life

Background Info:

Issues:

Fiscal Impact:

Legal Review:

Staff Recommendation:

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Board of County Commissioners Joint Meeting
Action Requested:	None
Department:	City Administration
Presented By:	Steve Boyd
Strategic Goals:	Provide Efficient and Responsive City Government Preserve and Improve Infrastructure Protect and Preserve our Quality of Life Generate Sustainable Economic Development Ensure Public Safety
Background Info:	This is an annual work session with the County Commissioners and City Council.
Issues:	None
Fiscal Impact:	None at this time
Legal Review:	Not applicable
Staff Recommendation:	Not applicable

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Forenza Property and Sopris View Project
Action Requested:	NA
Department:	City Administration
Presented By:	Steve Boyd
Strategic Goals:	Protect and Preserve our Quality of Life
Background Info:	Discussion of ownership and potential trail project on the property behind Wal-Mart.
Issues:	NA
Fiscal Impact:	NA
Legal Review:	NA
Staff Recommendation:	NA

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Regional Detoxification Center
Action Requested:	None
Department:	City Administration
Presented By:	Steve Boyd
Strategic Goals:	
Background Info:	
Issues:	
Fiscal Impact:	
Legal Review:	
Staff Recommendation:	

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item: Award Request for Proposal 2022-25P; Sewer Lining Project

Action Requested: Staff is Requesting Proposal 2022-25P for the 2022 Sewer Lining Program be Awarded to Insituform

Department: Public Works

Presented By: Matthew Langhorst, Mike Hoffman

Strategic Goals: Preserve and Improve Infrastructure

Background Info: The City of Glenwood Springs Wastewater Department continues to improve our gravity sewer system throughout town. Staff has implemented a program to slip line all clay, concrete or steel sewer mains in the system as a yearly phased project. This year we are planning to slip line all of the sewer mains within the Red Mountain South Subdivision to complete the subdivision rehabilitation project that also included roadway, sidewalk, curb and gutter and waterline main replacement in 2021 and 2022. Insituform was the low qualified bidder through the process at $137,519 with the second coming in at $244,895. Insituform is able to complete the work by the end of 2022 as per the proposal, but the city sees a benefit of letting them complete the work with their Colorado division instead of bringing another team in from Idaho. To further benefit the city, Insituform is also willing to complete our 2023 work for the same price as the 2022 work at the same time. This will save money and eliminate another bidding process in 2023. Staff is recommending adding Shots 7, 8 and 9 to Insituforms scope of work to be completed under the 2022 and 2023 budgeted amounts. This will add a section of pipe not originally in the Red Mountain Scope, a section of pipe along Midland Avenue and a long section of pipe along South Grand Avenue. All of these were projected to happen in 2023. Total pricing from Insituform comes in at $345,997 and the Wastewater department has budgeted $380,000 between the two years. Staff has attached the original bid, the updated bid, the new shots being proposed and the original Request for Proposal for council review.

Issues: None at this time.

Fiscal Impact: Costs are within the 2022 budgeted amount.

Legal Review: Legal will review the final contract language prior to signatures.

Staff Recommendation: Staff is Recommending Proposal 2022-25P for the 2022 Sewer Lining Program be Awarded to Insituform for $345,997.

Request for Proposal 2022-25P
Sewer Lining Project

Buyer:
City of Glenwood Springs Procurement Department
101 West 8th St / Glenwood Springs, CO 81601 / ryan.muse@cogs.us

Section I: Introduction

The City of Glenwood Springs uses the Rocky Mountain E-Purchasing System ("BidNet") to post solicitations and any supporting or additional information, including Addenda, Bid Sheets and awards. Proposals must be submitted prior to close on BidNet. The City of Glenwood cannot accept a response that did not come through the right channel on time. All documents and information are available at www.bidnetdirect.com//cityofglenwoodsprings. If you require additional information regarding BidNet call Vendor Support at 800-835-4603 anytime Monday-Friday from 6:00 am to 6:00 pm Mountain Time.

Section II: Timeline

a. **Proposal Timeline.**

TIMELINE	DATE	TIME
Mandatory Teams Meeting	**AUGUST 3RD**	**10:00 a.m.**
Questions and Clarifications Due	**AUGUST 12TH**	**2:00 p.m.**
Question Addendum Released	**AUGUST 17TH**	**4:00 p.m.**
Request for Proposals (RFP) Due www.bidnetdirect.com//cityofglenwoodsprings	**AUGUST 26TH**	**2:00 p.m.**
Target Award Date (Subject to Change)	**SEPTEMBER 16TH**	**2:00 p.m.**

The mandatory Teams meeting will begin at 10am.

Microsoft Teams meeting

Join on your computer or mobile app
Click here to join the meeting
Or join by entering a meeting ID
Meeting ID: 262 556 149 086
Passcode: kTHv9P
Or call in (audio only)
+1 872-215-6999,,973785156# United States, Chicago
Phone Conference ID: 973 785 156#
Find a local number | Reset PIN

Section III: Instructions to Submitters

a. There will be a mandatory Teams meeting on August 3rd at 10am. This meeting will be an open forum to ask questions as well as a virtual site visit via Google Maps. Contractors who join the meeting will be asked to provide their name and company name. This meeting will be recorded and posted as an addenda.

b. We ask that you do not contact any member of staff directly with questions or comments about the RFP other than Ryan Muse, City Clerk. Any attempts to contact City personnel other than the Clerk will result in disqualification. Please send questions to bidresponse@cogs.us and they will be answered as addendums on the BidNet site.

c. Please upload your submittal to BidNet in one single PDF file.

d. Questions regarding this RFP should not be submitted to BidNet, but submitted to bidresponse@cogs.us

e. All addenda issued by The City of Glenwood Springs will be placed on the BidNet site prior to the time that proposals are received and shall be considered part of the RFP. It shall be the Bidder's responsibility to view all documents posted at BidNet. The City may issue several addenda during the process as needed for clarification.

f. BidNet will automatically stop allowing uploads at the date and time of closing. Sometimes the process takes a few minutes so please upload your proposal well ahead of the closing time. The City of Glenwood cannot see who or how many responses have been submitted to BidNet prior to the closing date so we are unable to confirm receipt. However, you may assume your upload was successful if BidNet accepts the document.

g. The City of Glenwood Springs makes no guarantee that an award will be made as a result of this RFP and reserves the right to accept or reject any or all proposals, waive any formalities or technical inconsistencies, or delete any item/requirements from this RFP or resulting contract when deemed to be in the City's best interest.

Section IV: Insurance Requirements

General Liability

Policy form:	Occurrence
Policy Aggregate	$ 2,000,000
Products/completed operations aggregate	2,000,000
Each occurrence limit	1,000,000
Personal & advertising injury limit	1,000,000

Products/completed operations
Defense in excess of limits
Per location / per job aggregate limit
Blanket contractual
Independent contractors
Primary & non-contributory
Show Waiver of Subrogation in favor of the City
All locations / operations (if not, show city job/location specifically)
Name the City as "Additional Insured"

Automobile Liability:

Combined single limit:.. $ 1,000,000
Any auto (or Hired & Non-owned, if you own no vehicles)
Show Waiver of Subrogation in favor of the City
Primary & non-contributory
Auto pollution liability (IF you carry any hazardous cargo)
(If the Vendor is providing repairs to City vehicles on the Vendor's property, the Vendor shall possess Garage Liability Insurance, covering premises, auto and completed operations)
Name the City as "Additional Insured"

Pollution Liability:

Policy form: Occurrence
(if not, claims-made retro date must predate our contract or date of service)
Per claim or occurrence limit…………………………………………………………… $ 1,000,000

Blanket contractual
Primary & non-contributory
Show Waiver of Subrogation in favor of the City Per location / per job aggregate limit
Defense in excess of limits
Designated Location or Operation must e shown as per your contract for the City
Name the City as "Additional Insured"

Umbrella:

Policy form: …………………………………..……………………………….. Occurrence - Umbrella
Each occurrence or claim limit: ....…... $ 1,000,000
Excess commercial general liability
Excess Products/completed operations
Show Waiver of Subrogation in our favor
Excess automobile liability
Excess professional liability (if you provide professional services)
Excess pollution liability (if any pollution exposure exists)
Excess employer's liability
Blanket contractual
Per location / per job aggregate limit
Defense in excess of limits
Primary & non-contributory
All locations / operations (if not, designate specific project or location)
Name the City as Additional Insured including Products/Completed Operations

Workers' Compensation:

Workers Compensation benefits:	per Colorado Statute
Employers liability – limit per accident	$ 100,000
Employers liability – limit per disease	100,000
Employers liability – disease aggregate	500,000

All owners/officers who will be on City property or job site must be covered
Show Waiver of Subrogation in favor of the City
Coverage must apply to workers in Colorado

Section V: Selection Criteria

In evaluating Proposals, the City shall consider the qualifications of the Submitters, whether or not the Proposals comply with the prescribed requirements, and alternates and unit prices if requested in the Proposal forms. The City may consider the qualifications and experience of sub-contractors/consultants and other persons and organizations within the Proposals proposed for those portions of the work. The identity of sub-contractors/consultant and other persons and organizations must be submitted as specified in the Supplementary Conditions. The City is looking to award the project to the firm offering the best value. Price is a consideration but not the only one.

The City may conduct such investigations as it deems necessary to establish the responsibility, qualifications, and financial ability of the Proposers, proposed sub-contractors and other persons and organizations to do the Work in accordance with the Contract Documents to the City's satisfaction within the prescribed time. The City reserves the right to reject the Proposal of any firm that does not pass any such evaluation to the City's satisfaction.

Section VI: RFP Terms & Conditions

Schedule

The contractor shall submit a schedule showing the order in which the contractor proposes to carry on the work including the estimated number of working days elapsed, when the critical parts are to begin, and the estimated number of calendar days required to complete the critical parts. Said schedule shall be subject to the approval of the city. Should the city be of the opinion that any schedule of operation as submitted is inadequate to secure the completion of the work in the time agreed upon or otherwise not in accordance with the specifications or the work is being inadequately or improperly prosecuted in any respect, the City may ask that the contractor submit a new schedule. The city anticipates the design project to be between 3-6 months to complete the process.

Discussions/Negotiations

The City of Glenwood Springs reserves the right to contact any Bidder for clarification of information submitted and to conduct discussions with Bidders, to accept or not accept revisions of Proposals, and to negotiate any point in the proposal or the subsequent contract at the sole discretion of the City's Chief Operating Officer.

Indemnification

If any litigation from any claims, disputes or other matters in question arising out of or relating to this agreement, or the breach thereof, the successful party in the litigation shall be entitled to reasonable legal expenses as part of any judgment.

Workers Without Authorization

By submitting a proposal, a Bidder certifies pursuant to C.R.S. § 8-17.5-102(1) that, at the time of proposal submission, it does not knowingly employ or contract with a worker without authorization and that the contractor has participated or attempted to participate in the Basic Pilot Program that is administered by the United States Department of Homeland Security in order to verify that it does not employ any workers without authorization.

Section VII: Warranties, Representations and Acknowledgements of Bidder

a. Bidder acknowledges and agrees that (1) this RFP is a solicitation for proposal and is not a contract or an offer to contract and (2) the submission of a proposal by Bidder in response to this RFP will not create a contract between the City of Glenwood and Bidder.

b. Bidder offers and agrees to furnish to the City of Glenwood with the products and/or services described in its proposal, at the prices quoted in the proposal, and to comply with all terms, conditions, and requirements set forth in the RFP documents and contained herein.

c. Bidder represents and warrants that (1) Bidder is a reputable company regularly engaged in providing products and/or services necessary to meet the terms, conditions, and requirements of the RFP; (2) Bidder has the necessary experience, knowledge, abilities, skills, and resources to satisfactorily perform the terms, conditions and requirements of the RFP; (3) Bidder is aware of, is fully informed about, and is in full compliance with all applicable federal, state, and local laws, rules, regulations, and ordinances; (4) Bidder understands the requirements and specifications set forth in this RFP and the terms and conditions set forth; and (5) all statements, information, and representations prepared and submitted in response to this RFP are current, complete, true, and accurate. Bidder acknowledges that the City of Glenwood will rely on such statements, information, and representations in selecting the successful Bidder. If selected by the City the Bidder will notify the City immediately of any material change in any matters with regard to which Bidder has made a statement or representation or provided information.

d. Bidder agrees to be in compliance with all federal laws and regulations pertaining to Equal Employment Opportunities and Affirmative Action.

Section VIII: Project Goals and Objectives

BACKROUND

The purpose of this project is to rehabilitate (i.e., slip-line) seven (7) existing sewer mains within the City of Glenwood Springs sewer collection system. This is the final phase of a larger subdivision rehabilitation that included water utilities, electric utilities, streets and storm sewer. The existing sewer lines identified in this bid are located below. The mains requiring lining are identified in Exhibit B.

SCOPE OF WORK

- Line item 2 is an 8"" Vitrified Clay Pipe (VCP) @ 400' of pipe. – Shot 1
- Line item 3 is an 8" VCP @ 285' of pipe. - Shot 2
- Line item 4 is an10" VCP @ 515' of pipe. - Shot 3
- Line item 5 is an 8" VCP @ 280' of pipe. - Shot 4
- Line item 6 is an 8" VCP @ 605' of pipe. – Shot 5
- Line item 7 is an 8" VCP @ 240' of pipe. – Shot 6

The selected contractor shall provide the following scope of services:

- Rehabilitate the seven (7) sewer mains shown in Exhibit B. Site schematics and CCTV videos of the sewer mains are available upon request and will be provided at the mandatory pre-bid meeting. However, the Contractor is responsible for independently confirming the design information used to formulate its bid (i.e., main lengths, sizes, condition, site measurements, site pictures, etc.). The city will not allow change orders due to inaccurate information used to formulate the bids.

- Clean sewer line(s) and remove debris prior to slip lining to allow for proper installation of the liner.

- Cut out tap protrusions, as necessary, to allow for installation of the liner. The City anticipates that there is one (1) existing tap protrusion that will need to be cut-out. However, the Contractor is responsible for independently confirming the number and location of protrusions that will need to be cut out based on the CCTV videos that will be provided during the mandatory pre-bid meeting. The city will not allow change orders due to inaccurate information used to formulate the bids.

- Provide bypass pumping of wastewater flows for any affected areas for the duration of the liner installation work. Contractor shall have a redundant system available onsite in the event the primary bypass system fails to prevent service interruptions and/or a Sanitary Sewer Overflow (SSO) condition.

- Provide accurate HIGH QUALITY pre- and post-installation videos of each sewer main that will be rehabilitated. This is to confirm the quality and completeness of work. The post-installation video will serve as the starting baseline for the warranty period, upon acceptance by the City.

- Verify that all services (regardless of whether they are active or inactive) have been cut-out to restore full service. The services will be identified by the Contractor's pre-installation video prior to the lining process.

- Coordinate all activities related to the work at the various sites with City Staff and any affected service customers.

- Provide the City with a projected work schedule prior to mobilization that shows the timeline for completion of the project.

- Provide all necessary Traffic Control Plans (TCP) by a Certified Traffic Control Company. Traffic Control Plans will be submitted to the city in advance for review prior to the start of the project. The Contractor shall be responsible for implementing these Traffic Control Plans

- Submit appropriate right of way permits to the City for review prior to the start of the project.

Additional Submittal Requirements for Proposal

- Provide the City with the type of lining system(s) the Contractor intends to use and justify the use of the selected system for each area.

- Provide the City with documentation that the proposed product has passed all Eco toxicity testing and is approved safe for sewer line use as noted in the Testing of Materials section.

- Provide the City with documentation that they are an Authorized Manufacturers Contractor to install the liner.

- Based on review of the city-provided video, identify and list any exceptions or observed issues with the existing sewer mains that may affect the Contractor's ability to perform the requested scope of work

Alternative Bid Item #1:

- The city is considering rehabilitating all the sewer taps as an alternative line item to this proposal. The city may choose to award this bid line item if budget allows.
- Provide the type of system that the contractor intends to use to rehabilitate 23 taps. A 12" brim style top hat is the preferred method. The taps vary from break in, factory wye and saddle taps.
- No excavation of any kind will be permitted with this alternative line item.

PROJECT DIRECTION

Primary contact for the selected consultant will be Mike Hoffman W/WW Field Superintendent and Matthew Langhorst Director of Public Works or another Project Manager as designated. The Project Manager will be responsible for the direction, review and approval of all work and deliverables for contract compliance.

REQUIRED COMPLIANCE

The selected consultant must comply with all applicable Federal, State and/or local laws and regulations, including all other applicable laws, regulation, ordinances, codes and rules of any governmental entities that have jurisdiction.

REQUIRED INFORMATION AND SUBMITTALS

ORGANIZATIONAL BACKGROUND AND OVERVIEW

Submit a general description of the company's background and experience. Discuss your team's knowledge and experience in providing the services required. Provide any additional information with regard to any partnering or local firm(s) that will demonstrate their abilities relative to this project. Include any other information that you feel is appropriate to assist the Selection Committee in matching your firm to this project.

BACKGROUND OF PERSONS DIRECTLY INVOLVED WITH PROJECT

The RFP should contain information that supports your firm's capacity to accomplish the services in the required time frame. Quality personnel will be a key component to the successful completion of this project and will be an important factor in the decision for awarding this contract. Provide resume information for the principal, project team manager, proposed designer(s) and other key individuals with responsibility for providing the professional services as a result of this solicitation. Names, titles, experience, job descriptions, professional training, professional licenses, functional role, professional certifications and/or associations of individuals should be included in each resume. Information provided shall include but is not limited to, availability of key personnel assigned to this project, professional qualifications, specific related project experience and current and future commitments.

This section should also include an organizational chart of company.
In the event the Consultant desires to change any key personnel during the contract period the Consultant must submit for approval a written request demonstrating extraordinary circumstances prior to such change. In addition, the City of Glenwood Springs may remove any key personnel from the Consultant's design team if that person is deemed unsuitable or a hindrance to the cooperative completion of the Project.
The City of Glenwood Springs reserves the right to re-negotiate or terminate the contract if either of the following occurs:

- There is a significant (50%) change in the Consultant's key personnel.
- The engineer of record is changed during the performance of the contract.

TECHNICAL EXPERTISE

Technical competence as demonstrated by:

- The professional qualifications and experience necessary of the people who will be directly involved with this project for the satisfactory performance of the services, to include any necessary licenses and registrations.
- The company's past performance on other contracts in terms of size, scope and quality of services and compliance with schedules. The Selection Committee may solicit from previous clients including the City and other government agencies or any available sources relevant information concerning the consultant's, key personnel's and any local or partnering firm's records of past performance.

PROJECT APPROACH

To evaluate the depth of your technical expertise, please provide detailed information regarding each of the following:

- The Scope of Work
- Overall Philosophy - How would your firm approach a project of this type?
- Goals and Methodology
- Challenges and Problems
- Creative Solutions
- Provide a sample work plan to accomplish the Scope of Work.

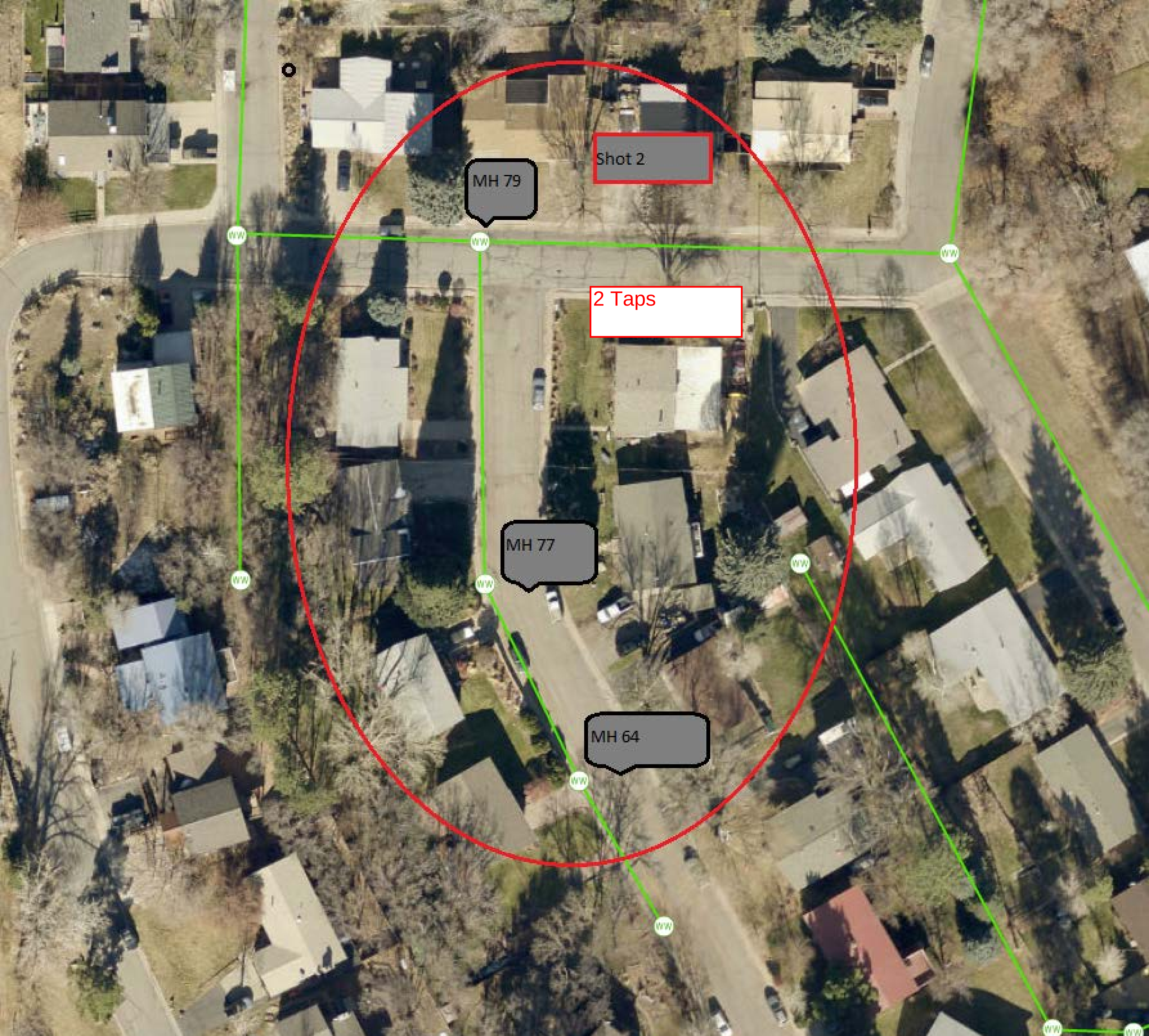
REFERENCES

Submit a reference list consisting of three projects similar in size and scope to this project. Provide a brief description of each project to include the budget, activities, and any unique requirements to providing the professional services. The name and telephone number of your project reference.

PRICE RFP

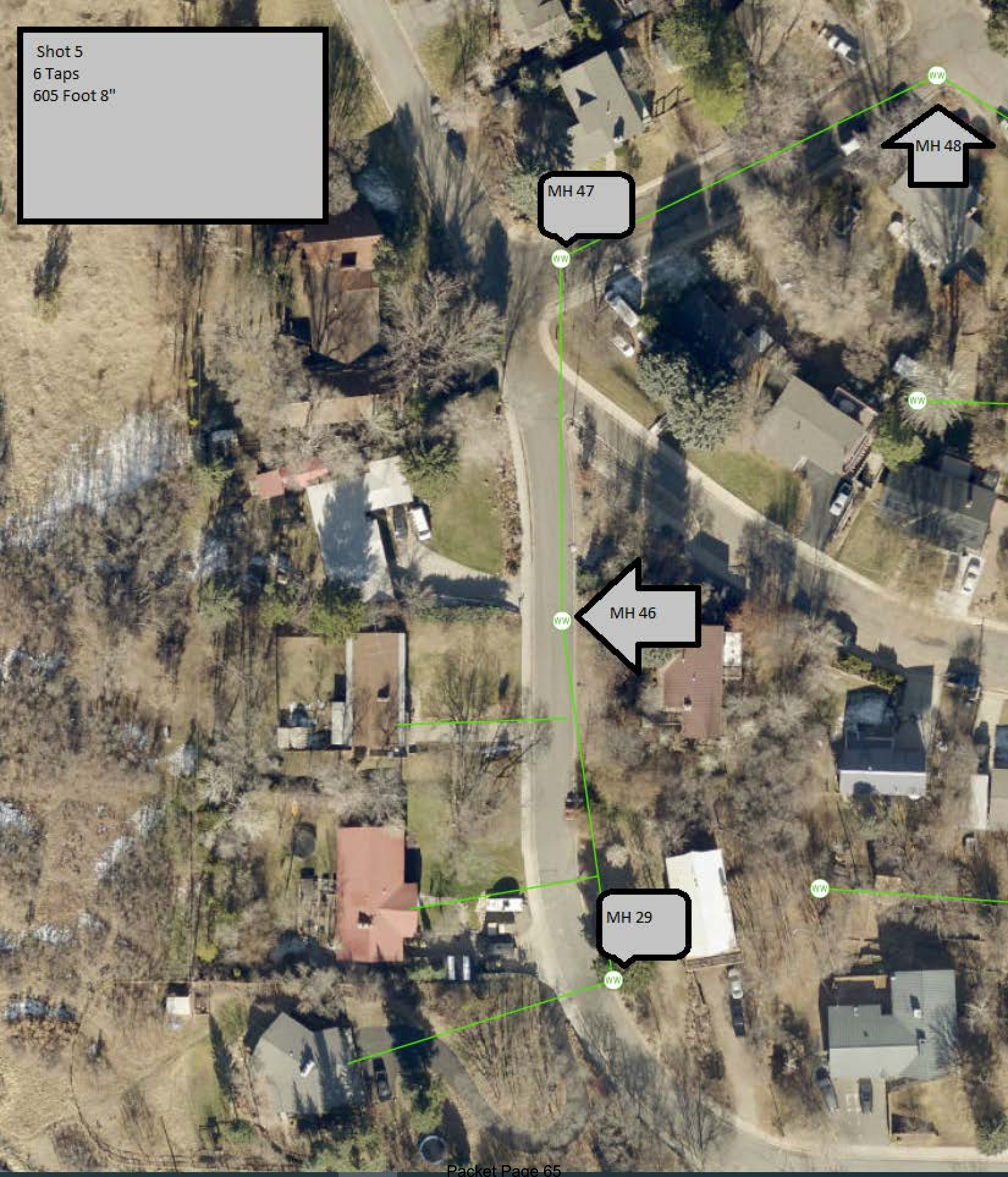
Each RFP shall include a not to exceed price based on the scope of work described above and your team's Project Approach.

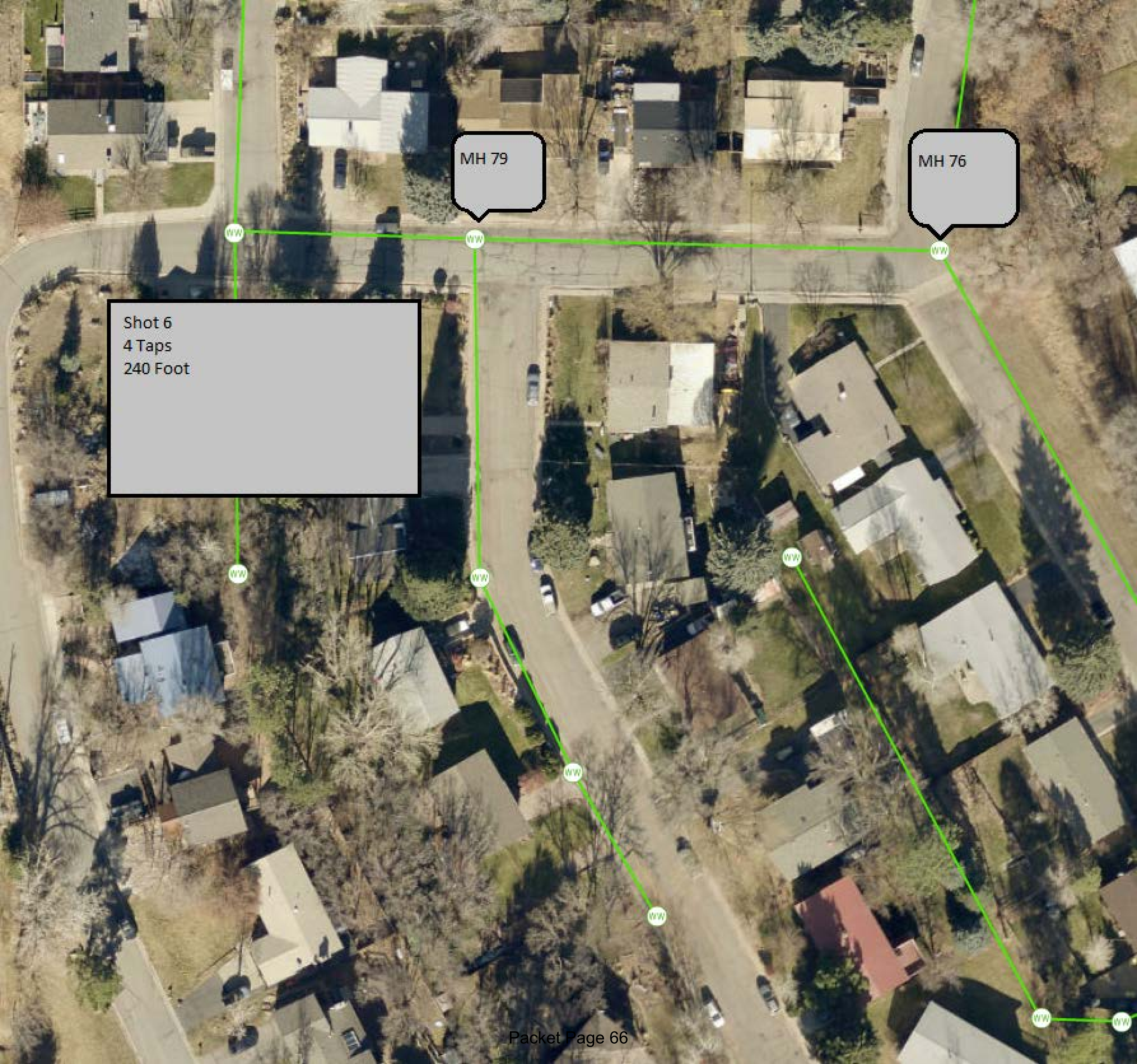

MH 48
MH 49
MH Riverview
shot 1
3 Taps


Shot 2
MH 79
2 Taps
MH 77
MH 64


MH 85
MH 84
MH 83
Shot 3
4 Taps
515 Foot total 10"
MH 76


Shot 4
280 foot
3 taps
MH 82
MH 84
WW
WW
WW
WW


Shot 5
6 Taps
605 Foot 8"
MH 47
MH 48
MH 46
MH 29


MH 79
MH 76
Shot 6
4 Taps
240 Foot

Insituform
Technologies, LLC

Shielding the World's Infrastructure

17988 Edison Avenue
Chesterfield, MO 63005
www.aegion.com

Tel: (636) 530-8000
Fax: (636) 530-8701

August 26, 2022

City of Glenwood Springs
Attn: Ryan Muse, Procurement Department
101 West 8th. Street
Glenwood Springs, CO 81601

RE: Request for Proposal 2022-25P Sewer Lining Project

Insituform Technologies, LLC is pleased to provide the required information for the Request for 2022-25P Sewer Lining Project. Attached you will find a complete proposal and pricing Our prior experience and success with lining projects in Glenwood Springs makes Insituform a great candidate for this project.

Over the course of nearly 50 years, Insituform has grown to be the largest, worldwide no dig rehabilitation provider of manufacturing and construction services, specializing in Cured-In-Place Pipe Lining (CIPP). This growth has resulted in a vertically integrated global infrastructure solution provider which allows us to ensure quality and experience to meet the demands of the project.

Insituform is a Limited Liability Company formed under the laws of the State of Delaware and is in Good Standing with the State of Colorado – ID#19981091819

Our company is bonded by Traveler's Casualty and Surety Company of America with a per project bonding capacity of $250,000,000.00 and an aggregate bonding capacity of $700,000,000.00.

Insituform Technologies, LLC is incompliance with all federal laws and regulations pertaining to Equal Employment Opportunities and Affirmative Action.

We meet or exceed the Insurance requirements as set forth in Section IV: Insurance Requirements.

Insituform Technologies, LLC is licensed manufacturer and installer of the liner we propose to use for CIPP Installation.

Leanne Goodhue, Business Development Manager and I, Whittney Schulte, Contracting & Attesting Officer are authorized to represent Insituform in any negotiations regarding the attached proposal.

I, Whittney Schulte, Contracting & Attesting Officer is authorized by Insituform Technologies, LLC to sign any resulting contract arising out of this Request for Proposal. I may be reached:

Whittney Schulte, Contracting & Attesting Officer
580 Goddard Avenue, Chesterfield, MO 63005
Phone: 636-530-8000
Fax: 636-530-8701
E-mail: WSchulte@Aegion.com

Please do not hesitate to contact should any clarification is needed regarding the attached documents.

Sincerely,

Whittney Schulte

Whittney Schulte, Contracting & Attesting Officer

580 Goddard Avenue
Chesterfield, MO 63005
Phone: (636) 530-8000
Fax: (636) 898-5078
www.aegion.com

Stronger. Safer. Infrastructure.

INSITUFORM TECHNOLOGIES, LLC

**PRESIDENT APPONTMENT OF
CONTRACTING AND ATTESTING OFFICERS**

The undersigned, being the President of Insituform Technologies, LLC, a Delaware Limited Liability Company (the "Company"), and pursuant to the authority set forth in the Limited Liability Company Operating Agreement of the Company, hereby determines that:

1. Christlanda Adkins, Janet Hass, Jana Lause, Diane Partridge, Whittney Schulte, and Ursula Youngblood are appointed as Contracting and Attesting Officers of the Company, each with the authority, individually and in the absence of the others, subject to the control of the Board of Managers of the Company, to: (i) certify and attest to the signature of any officer of the Company; (ii) enter into and bind the Company to perform pipeline rehabilitation activities of the Company and all matters related thereto, including the maintenance of one or more offices and facilities of the Company; (iii) execute and to deliver documents on behalf of the Company; and (iv) take such other action as is or may be necessary and appropriate to carry out the project, activities and work of the Company.

2. Any person previously appointed or serving as a Contracting and Attesting Officer of the Company prior to the date hereof and who is not named above is hereby removed from any such appointment.

Dated: March 25, 2022

Burt M. Keating
President

Glenwood Springs

Request For Proposal 2022-25P

Sewer Lining Project

August 26, 2022

Insituform
An Aegion Company

Glenwood Springs RFP 2022-25P Sewer Lining Project
Bid Date August 26, 2022
Addendum 1 dated 8-2-2022 Acknowledged – Link for Teams pre-bid meeting
Addendum 2 dated 8-3-2022 Acknowledged – Recording of pre-bid meeting
Addendum 3 dated 8-8-2022 Acknowledged – Link for videos
Addendum 4 dated 8-9-2022 Acknowledged – Q deadline changed to 8-12-2022
Addendum 5 dated 8-15-2022 Acknowledged – Q & A Response

Organizational Background and Overview
Insituform Technologies as the world's largest CIPP company with over 50 years of experience in CIPP rehabilitation of more than 25,000 miles (over 100,000,000 LF) of pipe – from 6-inches to 110-inches in diameter, offers an unparalleled combination of pipeline rehabilitation experts blending national and international expertise with significant local knowledge. We have protected precious water resources for our communities, have helped manage the underground assets for municipalities, saved taxpayer dollars, and lessened public and environmental impact to streets and sanitary/storm water systems.

We have five office locations in the Western Region – Colorado, Utah, Arizona, Southern California, and the Pacific Northwest with 11 crews supporting 16 States. All crews travel, and due to the high volume of current CIPP projects in Colorado, we will use a highly skilled team of installation professionals.

When the need arises, we rotate crews and shift resources/equipment assets to areas and projects with the greatest deadlines and specialty needs. Insituform's crew count, material manufacturing, and wet-out processes are by far the most robust in the industry, and your project will have some of our most experienced and project successful individuals working together as a team.

Our work approach is to utilize a local crew to meet the 2022 installation schedule, however, Colorado crews are presently booked through the end of this year and would require another project to shift in the backlog schedule. Our back up plan is to utilize a traveling Pacific Northwest crew. If there is a possibility of an early in Q1 2023 installation, we can guarantee Colorado crew availability. Please refer to the "Challenges and Problems" and "Creative Solutions" section for further information.

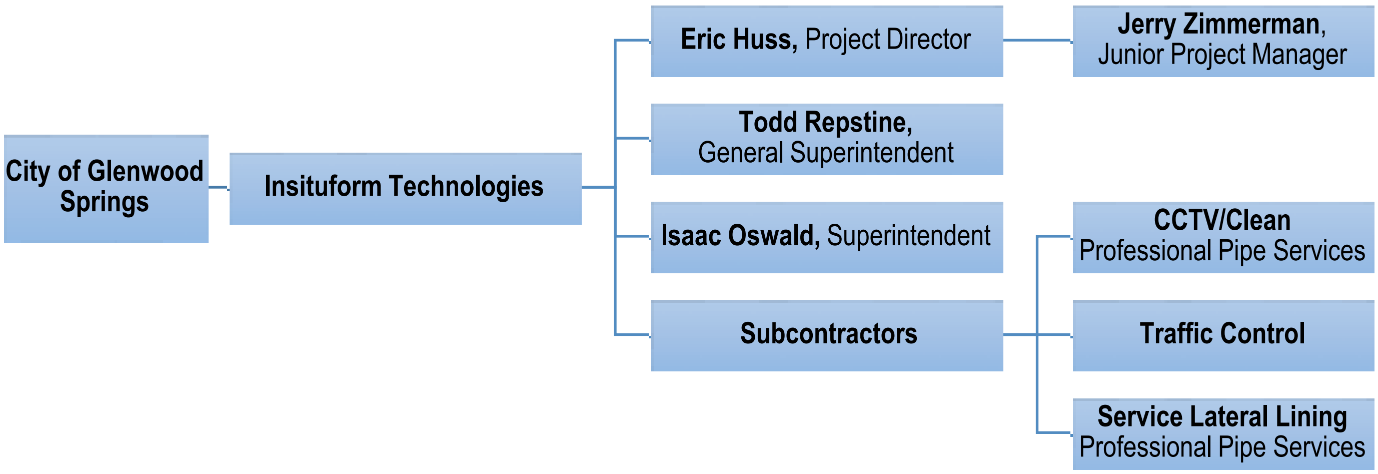
The Critical Path Scheduling Methodology (CPSM) is our style of Project Management and much of our long-held success relies on a fundamental emphasis and prioritization of several key aspects: Project Budgeting/Planning, Quality Assurance, Risk Assessment & Mitigation, Safety, and Communication.

By manufacturing our own patented felt material, we can leverage our size and buying power. We can obtain these materials faster than our competitors, better maintain project schedules, and adapt to changes in weather, or field conditions that have the potential to impact project schedules. With Insituform, you have one point of contact and a single source working to solve problems and meet client needs.

Our industry leading approaches will always incorporate our core values:

Insituform Personnel

Insituform Organizational Chart



Technical Expertise

All assigned Insituform staff listed below and in the Organizational Chart are highly trained individuals in construction practices and in specialty CIPP pipe rehabilitation methods. Additional experience and educational information can be found in their resumes which are attached in the Appendix of this proposal.

Eric Huss – Senior Project Director

Mr. Huss has over 13 years of field and operational experience with Insituform and will provide guidance and support to Jerry Zimmerman, Junior Project Manager. Eric has millions of LF of CIPP experience as Project Director and oversees all Project Managers in the Western US. He has developed PM processes used throughout the Western Region of Rocky Mountain (CO, UT ID WY, MT), Pacific Northwest (OR WA), Southern California (CA), and Desert (AZ, NM, NV). He has participated on advisory committees at the corporate level and provides training and development of other regional Project Managers and Field Engineers. Eric is consistently recognized as one of Insituform's top three Project Managers in North America and has worked on previous Glenwood Springs projects.

Jerry Zimmerman – Junior Project Manager

Mr. Zimmerman has 14 years of field and operational experience with Insituform. He has over 5 years of Field Engineering (FE) experience and has served in a Junior Project Management role for the last three years. For the Glenwood Springs project, Jerry will function in a combined role of PM and FE and will be the main point of contact for this project. In Jerry's previous roles with Insituform, he worked on a crew and installed millions of CIPP LF as a Superintendent. Jerry will ensure the objectives for customer satisfaction, safety, quality, production, and management of costs are met within the project timeline. Jerry will work closely with Glenwood Springs, leading progress meetings, provide invoicing, work through any change order issues, scheduling and project close out details. He will also provide daily interaction, and is an in-house support to Superintendents, Subcontractors, and municipal stakeholders.

Todd Repstine – General Superintendent

Mr. Repstine has over 15 years of trenchless technology experience with Insituform. He has worked in every crew position, which makes him a unique leader and mentor to new staff when training. He provides a first look at site locations to determine the best work approach for a successful project installation. Todd is onsite during the installation process to ensure quality control, oversees Superintendents, and provides support as needed. Todd has worked on previous Glenwood Springs projects.

Isaac Oswald – Superintendent

Mr. Oswald will serve as the Superintendent and provide direct supervision of our CIPP crew and installations. Isaac has over 4 years of experience with Insituform and leads a traveling crew all over the Western US. Isaac is a leader, has a very strong work ethic and a can-do attitude. The CIPP installations will be successful under his leadership. Our Superintendents are trained for high levels of safety, and Isaac will ensure all crew members, subcontractors, and visitors to the site follow all safety protocols. Isaac will have onsite decision-making authority.

Project Approach

CIPP is a Realistic Solution
Insituform has reviewed the videos provided, conducted a site visit for each location, and determined how we will build the project. Every segment of pipe is a good candidate for Cure-In-Place Pipe Lining, we have the capabilities to manufacture and install the liner material and can meet the City's expectation to restore service life to the sewer lines quickly. We can install 1,810 LF of 8" and 515 LF of 10" CIPP in approximately six working days with very little disruption to the residents affected by our work activities.

The CIPP solution we propose to use is guided by ASTM F1216 and NASSCO design standards. Our CIPP has high strengths, are efficient to install, will meet or exceed the Glenwood Springs specifications and will reduce public and environmental impact and waste. CIPP is the best trenchless rehabilitation method in the marketplace for this type of project and the same method and materials have been used on previous CIPP rehabilitation projects in Glenwood Springs.

Ecotoxicity Statement
The CIPP lining product is a long-proven method for sewer and water rehabilitation. The materials testing with ASTM F1216 outlines all requirements that make the product safe for sewer applications. There have been several studies outlining the ecotoxicology and toxicology of Chemicals in CIPP. The conclusion has been that the levels of styrenated material (styrene being the only VOC of concern) is well within the EPA, ASTM, and OSHA requirements to be applied by human with no residual toxicology effects in the sewer system.

Our test results document is included in the Appendix. Additional information can be found in the NASSCO link.
https://live-nassco.pantheonsite.io/wp-content/uploads/2021/04/NASSCO_CIPP_Phase_II_Final-Report-Feb-2020-1.pdf

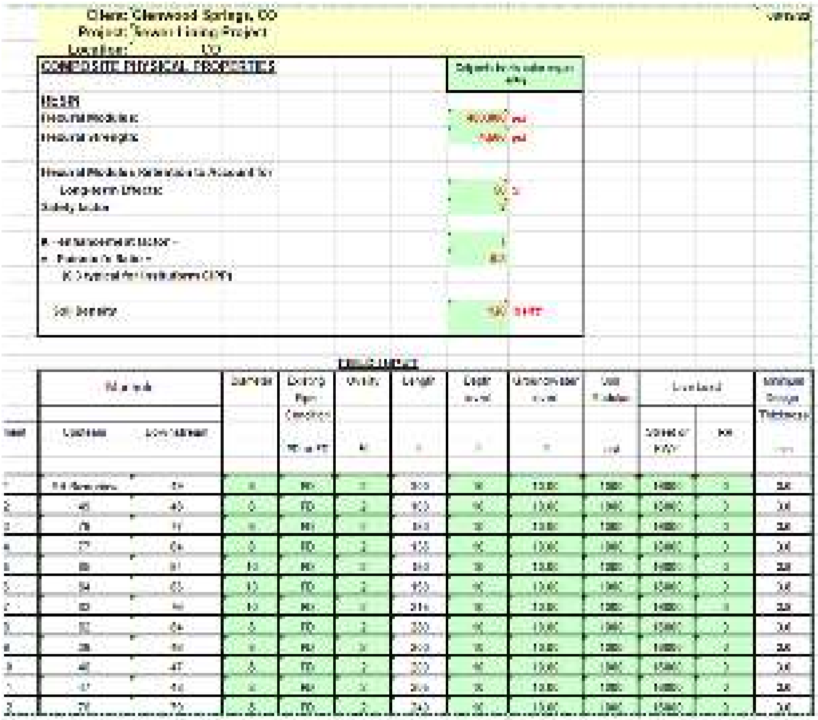
Insituform Understands Project Requirements
Insituform has fully read and understands the scope of work, site maps, and all addendums. Our project approach will comply with the City of Glenwood Springs Standards, ROW permitting and traffic control requirements. We will strive to minimize our footprint at each worksite and keep our workers and the public safe.

Communication
Our schedule management will be a collaborate process involving our Insituform internal management team, subcontractors, and the City of Glenwood Springs. High levels of communication will be maintained throughout the project and 48-hour notification will be provided to affected residents when their sewer line will be out of service for a duration of time. Once our lining activities are complete, residents are re-notified when they can begin using their service.

CIPP Liner Design / Materials
Our in-house design is based on the following criteria and will meet ASTM F1216 and NASSCO design standards. The material thickness for 8" CIPP will be 4.5mm and 10" CIPP will 6.0mm. The finished CIPP thicknesses are greater than the minimum design thickness as stated in the attached design.

- Minimum 50-year design life
- Partially Deteriorated Conditions per Glenwood Springs Pre-Bid Meeting
- Flexural Modulus 400,000 psi
- Flexural Strength 4,500 psi
- Design thickness of CIPP is 4.5 mm for 8" diameter and 6.0 mm for 10" diameter

Initial CIPP Design


Client: Glenwood Springs, CO
Project: Sewer Lining Project
Location: CO
COMPOSITE PHYSICAL PROPERTIES
RESIN

Felt Material

Our felt material is custom fabricated for each project at our North American facility in Batesville, Mississippi. We select only premium raw materials to manufacture Insituform® CIPP tube. The material is ISO 9001 certified and goes through multiple quality checks to ensure the materials meet stringent quality standards for CIPP rehabilitation. **We do not use recycled materials for this critical material.** The felt tube material is coated with permanently bonded, continuous layers of polypropylene, which is 50 percent thicker than conventional coatings. The polypropylene coating is firmly bonded to the felt and is resistant to hydrolysis and chemical attack.

CIPP Resin

We use specific, trusted polyester resins designed for sewer and storm water applications. They are the most cost effective, reliable, and durable solution on the market. Independent testing and the more than 25,000 miles of CIPP we have installed in trenchless rehabilitation over the years support this claim.

Insituform's polyester resin excels over other sewer/storm rehabilitation resins due to the following:

It is stronger. One of the most important properties of any sewer rehabilitation product is its flexural modulus of elasticity. Independent test show that the flexural modulus of Insituform's standard sewer resin exceeds ASTM F1216 requirements.

It has better long-term buckling resistance. In a study funded by the United States Government, the long-term buckling resistance of sewer rehabilitation products was evaluated. Insituform's standard polyester resin demonstrated excellent long-term properties with a design life of nearly 50 years using the CIPP and host pipe as a partially deteriorated design.

It cures reliably. Insituform's polyester resins cure rapidly, even in the presence of water. These rapid cure cycles ensure that a proper cure can be achieved under all project conditions.

It is resistant to corrosion. Independent tests have found that Insituform's earliest CIPP installations from 1971 still show no signs of chemical attack or strength loss, despite continuous exposure to sewage, laundry effluent of an elevated temperature, and caustic products. What's more, the resins we use today are far superior to those early formulations – and are specifically designed for use in today's more acidic sewers and stormwater systems.

CCTV Pre-Clean & Video - Professional Pipe Services

Approximately four to six weeks before CIPP lining, our Colorado local CCTV subcontractor, Professional Pipe Services, will perform initial cleaning and debris disposal of the pipe segments. The cleaning will consist of a high-velocity jet truck of approximately 3,500 psi and includes three passes in the pipe. They will also provide videos of pipe conditions with measurements noting the length and diameters of pipes and will identify laterals that drain into the main pipe segment. This information is precise and is used for material acquisition. The information is double checked against the project information provided by Glenwood Springs at the time of bid and then checked again prior to liner installation. Information about Professional Pipe Services is provided in the Appendix.

Project Details

Shot 1, Segments 1 and 2 - Approximately 400 LF of 8" pipe from Riveria MH to MH49 to MH48. 3 Service Laterals

Shot 2, Segments 3 and 4 - Approximately 285 LF of 8" pipe from MH79 to MH77 to MH64. 2 Service Laterals

Shot 3, Segments 5, 6 and 7 – Approximately 515 LF 10" from MH85 to MH84 to MH83. 4 Service Laterals

Shot 4, Segment 8 – Approximately 280 LF 8" from MH84 to MH82. 3 Service Laterals

Shot 5, Segment 9, 10, and 11 – Approximately 605 LF 8" from MH47 to MH47 to MH48. 6 Service Laterals

Shot 6, Segment 12 – Approximately 240 LF from MH76 to MH79. 4 Service Laterals

- For purposes of bid, we have accounted for three protruding taps, which will be confirmed after our pre-video assessment during the CCTV stage of the project.

- Our bid assumes full traffic control set ups by a third-party subcontractor per traffic control plans and ROW permitting. Some traffic control may become self-performing for residential areas which will be determined once we have applied for ROW permits.

CIPP Installation and Cure

On the day of installation, the CIPP crew will jet the line one more time, take an additional pre-video to confirm lengths and lateral locations, and to make sure nothing has changed within the host pipe before the material is installed. The CIPP installation process into the pipe segment is done by inverting the resin saturated liner material under a hydrostatic head through the pipe and curing it by circulating hot air steam until the resin is fully cured. This process is titled "Air Inversion Steam Cure" (AISC), uses very little water, and only takes a few hours for curing. Once cured, the steam water is cooled down and will be removed from the rehabilitated line. End sections are then cut out with the edges of the pipe at the mouth of the manholes sealed with hydrophilic end seals, creating a waterproof barrier between the existing host pipe and the new liner. This prevents water infiltration and root intrusion from the host pipe. Service laterals are then cut open and a final post construction video of the pipe taken which is provided to Glenwood Springs. The pipe is then returned to service and residents are notified so they can begin using their service.

Bypass Pumping

Bypass will be self-performed by Insituform crew members in accordance with our SSO spill prevention plan. The upstream manhole will be plugged and pumped using either a 2" submersible or a 2" trash pump depending on flow conditions at the time of install. If necessary, the 2" trash pump can be used as a booster pump in the event of a deep manhole or an increase in flow. Two-inch fire hose will be used to route the bypass to the downstream manhole for discharge back into the existing sewer line with a semi-flexible hard black hose to prevent kinking. If it is necessary to cross over roads or busy driveways, a road ramp will be used to protect the hose. The lines will be checked for any sign of leaks and replaced as necessary. As a redundant measure, a secondary trash pump and submersible will be located on site for backup with equal or greater pumping capacity. The pumps will be monitored by Insituform staff during bypass and have sufficient fuel on standby to complete the project, including the fuel for the secondary/standby pumps. Any spill will be reported per the SSO spill plan and immediate containment with cleanup procedures will be initiated. Each boiler unit shall carry a spill kit per SSO plan.

Service Lateral Reinstatement
After CIPP installation, a remote-controlled cutting device will be used for the lateral reinstatement. The device will be monitored via closed circuit TV and an operator will open the services using the cutting device. The lateral is located using a pre-lining video that measures the distance and pipe clock position of the lateral from the manhole.
This method will open the service to approximately 95% to 100% of the original diameter of the lateral. The newly opened service will also be brushed to a smooth edge and be free of any hanging or loose material. Any large debris from cutting the lateral will be collected at the downstream manhole and will be disposed.

Traffic Control
Traffic Control will be set up per traffic control plans and will conform to Glenwood ROW permitting standards.
It may consist of a combination of self-performed in low traffic residential areas and full traffic control setups in heavier volume areas as determined by permit requirements. Due to scheduling, the traffic control company is yet to be determined. Several reputable traffic control companies will be contacted and checked for availability once the schedule is more defined. Due to traffic control staffing shortages, Insituform prefers to have subcontract agreements in place with two traffic control companies in case one is delayed or on another project. Having this contingency plan in place keeps our project schedule on track and minimizes the chance of delays.

Alternate Bid Item #1 – Sewer Tap Rehabilitation (Top Hats)
Cosmic Top Hats provided by Professional Pipe Services is a one-piece, structural, stand-alone connection liner that is installed internally from the main line into the service lateral after CIPP installation. It will extend 12" into the lateral and will seal the Main/Lateral junction from root intrusion and infiltration of ground water. Using a robotic positioning device, the lateral liner is inserted into the main pipe and positioned at the service lateral. It is inverted into the old lateral using a bladder extending beyond the end of the liner, so no cutting is required. It is then cured for approximately 7 minutes of Ultra-Violet light exposure. It is fully structural and provides a 50-year solution. A post video will be taken to show the installation of the Service Lateral Linings. Information about Cosmic Top Hats is provided in the Appendix.

Overall Philosophy
The Critical Path Scheduling Methodology (CPSM) is our style of Project Management and much of our long-held success relies on a fundamental emphasis and prioritization of several key aspects: Project Budgeting/Planning, Quality Assurance, Risk Assessment & Mitigation, Safety, and Communication.

Goals and Methodology
Insituform's goal is to complete successful CIPP installations within our quality-controlled install processes to provide a fully rehabilitated pipe within a pipe.

Challenges and Problems / Creative Solutions
One challenge is completing the Glenwood Springs project by the end of calendar year 2022 due to labor shortages, previous contract commitments, and material acquisition. Our intent is to have a local Rocky Mountain crew install the CIPP. Our plan would be to shift a crew resource from one project to the Glenwood Springs project if there are any scheduling delays on committed projects.

We Propose One of Two Possible Solutions
Solution One: Insituform can utilize a Pacific Norwest traveling crew to install CIPP in Glenwood Springs. They are familiar with installing CIPP in the mountains during cold winter days and have provided past support to the Rocky Mountain office on previous CO, WY, MT projects. We can shift the crew and equipment to Glenwood Springs to meet a December 31st, 2022, deadline.

Solution Two: Delay the project slightly by completing CCTV cleaning and video work in December, order material, and provide CIPP installation by February 2023. A proposed alternate schedule can be found in the Appendix.

Challenges and Problems / Creative Solutions
There are known traffic control staffing shortages due to low labor force and large volume of construction projects. This places a risk of CIPP lining delays which can be problematic when residents have been notified 48 hours in advance to not use their water.

Creative Solutions
A contingency plan to have two subcontract agreements in place with separate traffic control companies in case one is delayed or on another project has been a successful method for us on other projects. This will ensure there are minimal impacts to our schedule and no lost days of CIPP lining. This

method also minimizes public relations issues with residents – we can stay on the designated schedule we have already notified to residents.

Sample Work Plan

See schedule on next page with scope of work and milestone dates with final completion by December 31, 2022.

City of Glenwood Springs

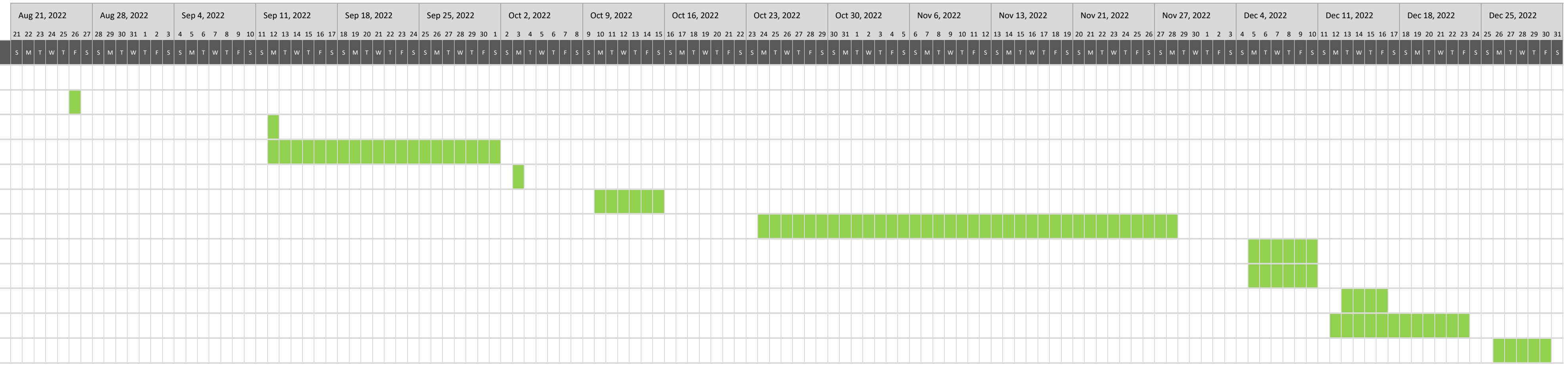
Insituform Technologies, LLC
RFP 2022-25P
Sewer Lining Project
December 31, 2022
Completion

SIMPLE GANTT CHART by Vertex42.com
https://www.vertex42.com/ExcelTemplates/simple-gantt-chart.html

Project Start: Fri, 8/26/2022

Display Week: 1

TASK	ASSIGNED TO	PROGRESS	START	END
Construction				
Bid Date	Insituform	100%	8/26/22	8/26/22
Award Date	Glenwood Springs	0%	9/12/22	9/12/22
Submittals	Insituform	0%	9/12/22	10/1/22
NTP	Glenwood Springs	0%	10/3/22	10/3/22
CCTV Clean & Video	Professional Pipe Services	0%	10/10/22	10/15/22
Video Assessment & Material Order	Insituform	0%	10/24/22	11/28/22
CIPP Lining	ITL	0%	12/5/22	12/10/22
Alternate #1 Sewer Tap Rehabilitation	Professional Pipe Services	0%	12/12/22	12/16/22
Post Construction				
Punchlist/Weather Contingency	ITL	0%	12/12/22	12/23/22
Contract Close	ITL/Glenwood Springs	0%	12/26/22	12/30/22



Three Project References

Insituform Project References			
Client	**Project Name**	**Project Description**	**Contract Value**
Grand County Water & Sanitation	2019 Winter Park Sewer Project	9,451 LF 8" CIPP, CCTV, Bypass, Service Lateral Installation	$415,525.00
City of Tacoma, WA	2021 Wastewater Project #4600014777	13,100 LF 8", 10", 12", 15", 18", 24" CIPP, CCTV, Bypass, Service Lateral Grouting	$985,141.00
Littleton, CO	2020 Small Diameter SS Rehab Project	75 LF 6", 5,514 LF 8", 373 LF 10" CIPP, CCTV, Bypass, 40 Service Lateral Linings	$242,038.50

Grand County W & S Winter Park 2019 Sewer Project
Ed Duerr, PE - 303-973-3987 – eduerrinc@aol.com
Bruce Hutchins, W & S – 970-726-9221 – bhutchins@gcws1.com
Project was within the Town limits of Winter Park, CO, a known high groundwater area in the Colorado mountains. CIPP was installed with Cosmic brand service lateral linings to stop infiltration. Work was within a tight timeframe due to weekly festivals during tourist season.

City of Tacoma, WA 2021 Wastewater Project #4600014777
Andrew Stark, CM, City of Tacoma, WA Environmental Services – 253-325-0801 – astark@cityoftacoma.org
CIPP was installed and service laterals were epoxy grouted to stop infiltration in a known high ground water area. Locations were in heavy traffic control locations with short construction windows to accommodate noise restrictions and avoid rush hour traffic times in the morning and evening.

Littleton 2020 Small Diameter SS Rehabilitation
Carolyn Roan, PE, PM, City of Littleton – 303-795-3836 – croan@littletongov.org
CIPP was installed with service lateral lining to stop infiltration in the older residential area of the Littleton. Most locations were in backyards or alley easements and required additional communication between our crew and the residents for access to manholes.

Projects Installed by Insituform in Glenwood Springs in the Last Five Years

Glenwood Springs 2017 WW Collection System
1,570 LF 8” CIPP $79,163.00
Glenwood Springs 2018 WW Collection System
1,769 LF 8” CIPP $104,819.00
Glenwood Springs 2019 WW Collection System
694 LF 8” CIPP $59,818.00
Glenwood Springs 2020 WW Collection System
772 LF 8”, 340 LF 10”, 459 LF 12”, 280 LF 18” CIPP $113,695.00

Price RFP
See Bid Schedule on next page

BID SCHEDULE

Price Qualifications shall include a breakout of the main facets of the work with the estimated number of hours and dollars associated. Also include the estimated number of hours and dollars associated with any potential additions to the project that you might foresee. All fees will be considered by the City to be negotiable based on the final scope of services and deliverables.

Line Items

1. Mobilization for line items (1-7)

Thirty-Four Thousand, Five Hundred Thirty-Four Dollars and zero cents — $34,534.00

lump sum – words — **Lump Sum Total**

2. Shot 1

Fifteen Thousand, Eight Hundred, Eighty-Two Dollars and zero cents — $15,882.00

lump sum – words — **Lump Sum Total**

3. Shot 2

Twelve Thousand, Six Hundred, Forty-Eight Dollars and zero cents — $12,648.00

lump sum – words — **Lump Sum Total**

4. Shot 3

Twenty-Four Thousand, Six Hundred, Forty-One Dollars and zero cents — $24,641.00

lump sum – words — **Lump Sum Total**

5.. Shot 4

Thirteen Thousand, One Hundred, Sixty-Eight Dollars and zero cents — $13,168.00

lump sum – words — **Lump Sum Total**

6.. Shot 5

Twenty-Two Thousand, Five Hundred
Twenty-Seven Dollars and zero cents

$ $22,527.00

lump sum – words **Lump Sum Total**

7. Shot 6

Eleven Thousand, Six Hundred,
Eighty-Seven Dollars and zero cents

$ $11,687.00

lump sum – words **Lump Sum Total**

7. All costs associated with removal of protruding tap(s)

Two Thousand, Four Hundred,
Thirty-Two Dollars and zero cents

$ $2,432.00

lump sum – words **Lump Sum Total**

PROJECT TOTAL (Bid Items 1 thru 7)

One Hundred, Thirty-Seven Thousand,
Five Hundred, Nineteen Dollars and zero cents

$ $137,519.00

8. Alternate bid line item #1 – Sewer tap rehabilitation including mobilization.

Forty-Three Thousand, Nine Hundred,
Thirty-Six dollars and zero cents

$ $43,936.00

lump sum – words **Lump Sum Total**

Glenwood Springs
RFP 2022-25P
Sewer Lining Project

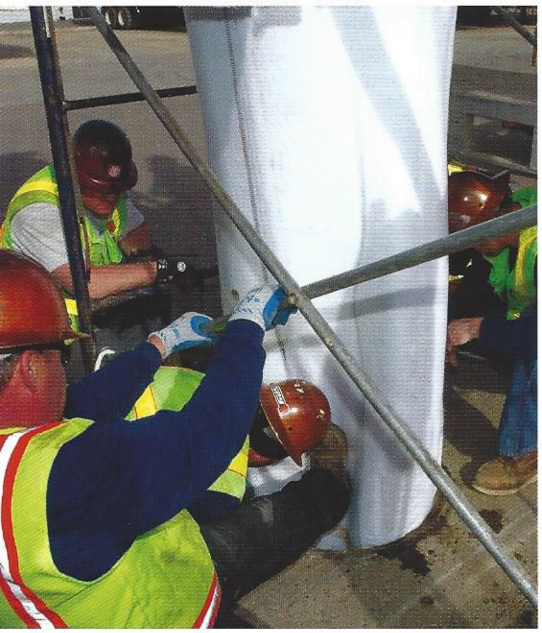
Appendix:

- CIPP Brochure
- AOC Resin
- Ecotoxicity Test Results
- Installer's Certificates
- Certificate of Compliance – Material
- Resumes
- Colorado Certificate of Good Standing
- ISO 9001 Certification
- Professional Pipe Services – Company information
- Alternate #1 Service Lateral Lining Cosmic Top Hats
- Alternate Project Schedule with Completion February, 2023

Insituform
Clean water for the world.

INSITUFORM® CIPP

Affordable, reliable and non-disruptive solutions for sewer pipe reconstruction



Our Trenchless Solution

The Insituform® cured-in-place pipe (CIPP) is a jointless, seamless, pipe-within-a-pipe used to rehabilitate sanitary sewers, storm sewers and force mains.

Insituform® CIPP addresses your top concerns:

Infiltration reduction. Water entering your sewer system through cracks, holes and joint failures can overload your treatment facilities, especially during wet weather. Insituform® CIPP significantly reduces this infiltration. In dry climates, roots find the sewer system an attractive source of water and nutrients and create blockages and overflows. Insituform® CIPP contains your flow within the pipe while keeping external water and roots out.

Structural integrity. Insituform® CIPP restores structural integrity to your damaged sewer pipes. The design models used, independent test results and over 40 years of service all confirm that Insituform® CIPP is a structural product with a 100-year design life.

Increased flow capacity. Insituform® CIPP provides the least cross-sectional reduction of all methods used to rehabilitate pipes. There are no joints or seams that can separate over time and the smooth, jointless interior provides excellent abrasion resistance and typically improves flow capacity.

Affordability. The Insituform® CIPP process is usually less expensive than conventional dig and replace methods of sewer repair. When the lost business revenues, traffic congestion and social costs associated with other methods are considered, your savings are immeasurable.

Installation flexibility. Insituform® CIPP can be installed using either air or water inversion, or by pulling into place. The cure can be done with steam or hot water. All processes are consistent with nationally recognized standards and Insituform's own ISO-certified quality control program. Since each job is unique, we apply the most cost-effective, technically optimal solution to meet your pipeline rehabilitation needs.

AEGION®
Stronger. Safer. Infrastructure.®

Insituform®

Insituform® CIPP is the best choice for trenchless rehabilitation.

Insituform superior processes

Since inventing CIPP over 40 years ago, Insituform has developed the highest quality manufacturing and installation systems in the trenchless industry.

As a vertically integrated company, we take responsibility for research and development, manufacturing, installation and service. Our systems are designed to produce consistency and high performance in our products and services.

Manufacturing

Insituform's patented manufacturing capabilities are certified to the ISO 9001:2008 standard, ensuring that our tubes are constructed for optimal long-term performance. During the manufacturing process, each tube goes through 25 separate quality checks.

Wet out

Insituform's resin impregnation process ensures that Insituform® CIPP achieves the required strength and enables wet out of many lengths, diameters and thicknesses.

Insituform's wet out facilities utilize environmentally friendly methods and equipment. In fact, Insituform has been recognized by the United States' Environmental Protection Agency for efforts to protect the environment at its various wet out facilities.

Installation

Every Insituform installation is completed using our own safety-certified crews who follow strict safety procedures and documented work practices. Each crew is equipped with highly specialized equipment, backup resources and engineering support.

Insituform's advanced installation methods include air invert steam cure, which reduces water usage on a job site by approximately 95% and energy usage by 75%.

Transportation Solutions

Insituform offers affordable, trenchless solutions to renew and extend the life of underground stormwater control and drainage structures. A large number of culverts running under the nation's roadways are approaching or have exceeded their expected design life. A culvert or storm sewer pipe collapse can have catastrophic effects on the traveling public, your budget and your credibility. Insituform can help you avoid the direct costs and the social costs of a failure by proactively renewing your underground assets.

For transportation projects, particularly culverts, Insituform uses installation methods that minimize the use of water and maximize resin containment, thus protecting downstream waters from contamination.

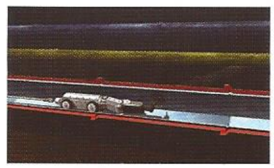
The Insituform® CIPP Installation Process

Step 1:

A resin-saturated, coated felt tube is inverted (shown) or pulled into a damaged pipe.

Step 2:

Hot water or steam is used to cure the resin and form a tight-fitting, jointless and corrosion-resistant replacement pipe.



Step 3:

Service laterals are restored internally with robotically controlled cutting devices and the rehabilitated pipe is inspected by closed-circuit TV.

The Insituform® CIPP Technical Envelope

The Insituform® CIPP Technical Envelope	
Diameter range	4 in. – 124 in.*
pH range	0.5 – 10.5
Effluent temperature	up to 140° F
Pipe condition — fully deteriorated	Yes
Pipe condition — partially deteriorated	Yes
Bends	Yes
Offset joints	Yes
Diameter changes	Yes, without manhole access
Thickness changes	Yes, without manhole access
Typical shot length	200 ft.– 1000 ft.
Host pipe shape	All shapes
Host pipe material	All materials

** Thickness and length limitations in larger diameters*

This table refers to general purpose municipal sewer CIPP projects. Insituform can provide products that extend beyond these parameters through our engineering group. Please contact your local representative at 800.234.2992 for assistance with applications extending beyond this technical envelope.

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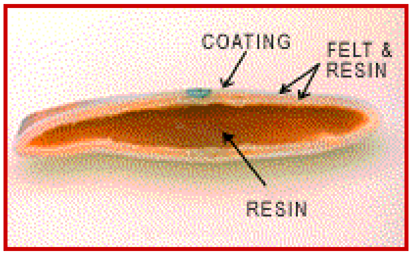
Insituform Technologies, LLC
17988 Edison Avenue
St. Louis, MO 63005
800.234.2992
www.insituform.com

Insituform® CIPP Tube



Many companies offering trenchless rehabilitation depend on others for the technology and products they use. They have little or no control over the production of the materials they install in your sewer system. At Insituform®, we manufacture our Insituform® tubes at our own ISO 9001-certified plants. We therefore control every step of the manufacturing process and have the quality systems in place to ensure that our tubes are made to our exact specifications.

To make our Insituform® tubes, we select only premium-quality raw materials. And to ensure that they meet our specifications for thickness and strength, we put them through more than 25 separate quality checks. These tests - and the detailed records we keep - help ensure that all of our tubes meet our stringent quality standards.

To create uniform thickness around the full circumference of the Insituform® tube, we developed and patented a method for sewing together the butted ends of our felt. Our experience has shown that the strongest tubes with the fewest wrinkles are made with butt-sewn seams. Overlapped seams often create uneven thickness and surface wrinkles.

We then coat our felt tubes with a permanently-bonded, continuous layer of polyethylene, which is 50% thicker than conventional coatings. The polyethylene coating is firmly bonded to the felt and is resistant to hydrolysis and chemical attack. We have found that our polyethylene coating is superior to the polyurethane coating used by other companies offering trenchless pipeline rehabilitation.

World Leader in Resin Technology

102 T/TA Filled Polyester Resin

Product Information

Isophthalic Based Resin for Underground Sewer Pipe Liners

TYPICAL LIQUID RESIN PROPERTIES

	Nominal	Test Method
Flexural Strength, psi/MPa	4,500/31.5	ASTM D 790
Flexural Modulus, psi/GPa	400,000/2.7	ASTM D 790

***Typical properties are not to be construed as specifications.**

DESCRIPTION

AOC's 102 T/TA Filled is a high molecular weight isophthalic unsaturated polyester resin that was developed for Insituform Technologies, Inc. and their licensees. 102 T/TA Filled provides the corrosion resistance, durability and toughness that is required in this demanding application. Using recommended catalyst systems and temperatures, up to 50 hours of catalyzed pot life may be obtained. 102 T/TA Filled thixotropic properties reduce resin pooling while providing superior PET felt wet-out.

FEATURES

- Excellent catalyzed pot life
- Superior mechanical properties
- High molecular weight
- High heat distortion tempature

APPLICATION

- Sewer pipe liners

PERFORMANCE GUIDELINES

Consistent shop conditions contribute to consistent gel times.

STORAGE STABILITY

Resins are stable for three months from date of production when stored in the original containers away from sunlight at no more than 70°F/21°C. After extended storage, some drift may occur in gel time. During the hot summer months, no more than two months stability at 86°F/30°C should be anticipated.

SAFETY

See appropriate Material Safety Data Sheet for guidelines.

ISO 9001:2008 CERTIFIED

The Quality Management Systems at every AOC manufacturing facility have been certified as meeting ISO 9001:2008 standards. This certification recognizes that each AOC facility has an internationally accepted model in place for managing and assuring quality. We follow the practices set forth in this model to add value to the resins we make for our customers.

World Leader in Resin Technology

North America
northamerica@aoc-resins.com
Toll Free: +1 (866) 319-8827
www.aoc-resins.com

Global Contacts

Australia
australia@aoc-resins.com
Middle East
middleeast@aoc-resins.com
Latin America
latinamerica@aoc-resins.com
Africa
africa@aoc-resins.com
Asia\Australia
asia@aoc-resins.com
Europe
europe@aoc-resins.com

Ecotoxicity Test Sample

Mercury Environmental Services, Inc.

6913 HWY 225, Deer Park, TX 77536
Phone: (281)-476-4534 Fax: (281)-476-4406

HMR&V Environmental Services
P O BOX 60228
Midland, Texas 79711-0228

Phone (281) 320-2582
Fax: (832) 202-2593

Attn:

- CERTIFICATE OF RESULTS -

MES Lab#:

Client Sample ID: 1 Inside Down Tube
Extended ID: Insituform @ N

Sample Collect Date:
Sample Receipt Date

Sample Type: Grab

Test Group / Method

Volatiles Organics Method: EPA 624	MDL	**Result**	Units	Analyst: TFR Date / Time
Styrene	0.005	< 0.005	mg/L	

Flags: H: Exceeds "High Limit" L: Below "Low Limit" RL=regulatory limit

Holland D. Gilmore, Laboratory Director

Friday,
Date

Report Date:

Page 1 of 1

Mercury Environmental Services, Inc.
6913 HWY 225, Deer Park, TX 77536
Phone: (281)-476-4534 Fax: (281)-476-4406

HMR&V Environmental Services
P O BOX 60228
Midland, Texas 79711-0228

Phone (281) 320-2582
Fax: (832) 202-2593

Attn:

- CERTIFICATE OF RESULTS -

MES Lab#:

Client Sample ID: 2 Under Bridge @ Feeder @ Source
Extended ID: Insituform @

Sample Collect Date:
Sample Receipt Date:

Sample Type: Grab

Test Group / Method

Volatiles Organics Method: EPA 624	MDL	**Result**	Units	Analyst: TFR Date / Time
Styrene	0.005	< 0.005	mg/L	

Flags: H: Exceeds "High Limit" L: Below "Low Limit" RL=regulatory limit

Holland D. Gilmore, Laboratory Director

Friday,
Date

Ecotoxicity Test Sample

Mercury Environmental Services, Inc.

6913 HWY 225, Deer Park, TX 77536
Phone: (281)-476-4534 Fax: (281)-476-4406

HMR&V Environmental Services
P O BOX 60228
Midland, Texas 79711-0228

Phone (281) 320-2582
Fax: (832) 202-2593

Attn: 1

- CERTIFICATE OF RESULTS -

MES Lab#:

Client Sample ID: 3 200' From Source
Extended ID: Insituform @

Sample Collect Date: PM
Sample Receipt Date

Sample Type: Grab

Test Group / Method

Volatiles Organics Method: EPA 624	MDL	**Result**	Units	Analyst: TFR Date / Time
Styrene	0.005	< 0.005	mg/L	

Flags: H: Exceeds "High Limit" L: Below "Low Limit" RL=regulatory limit

Holland D. Gilmore, Laboratory Director

Friday
Date

Mercury Environmental Services, Inc.

6913 HWY 225, Deer Park, TX 77536
Phone: (281)-476-4534 Fax: (281)-476-4406

HMR&V Environmental Services
P O BOX 60228
Midland, Texas 79711-0228

Phone (281) 320-2582
Fax: (832) 202-2593

Attn:

- CERTIFICATE OF RESULTS -

MES Lab#:

Client Sample ID: 4 Under Wooden Bridge
Extended ID: Insituform @

Sample Collect Date:
Sample Receipt Date:

Sample Type: Grab

Test Group / Method

Volatiles Organics Method: EPA 624	MDL	**Result**	Units	Analyst: TFR Date / Time
Styrene	0.005	**0.008**	**mg/L**	

Flags: H: Exceeds "High Limit" L: Below "Low Limit" RL=regulatory limit

Friday,

Holland D. Gilmore, Laboratory Director **Date**

AEGION
Stronger. Safer. Infrastructure.

Insituform

Insituform Technologies, LLC
17988 Edison Avenue
Chesterfield, MO 63005
Tel: 636-530-8000
Fax: 636-530-8701
www.insituform.com

February 1, 2022

To Whom It May Concern:

Please be advised that Insituform Technologies, LLC is a vertically integrated pipeline rehabilitation company. As such, Insituform is not only the manufacturer of the cured-in-place pipeline rehabilitation system of the same name, but also offers the benefits of a comprehensive engineering department, with engineers on staff for design of CIPP products to suit each specific situation. Regional contracting offices perform all field services including installation and have been doing so since 1971.

This letter shall serve to certify that Insituform Technologies, LLC is authorized to install Insituform products supplied by Insituform Technologies, LLC.

Sincerely,

INSITUFORM TECHNOLOGIES, LLC

Digitally signed by Abu Abraham
Date: 2022-02-01 14:16-06:00

Abu Abraham
Director, Engineering

Insituform Technologies, LLC
17999 Edison Avenue
Chesterfield, MO 63005
Tel: 636.530.8000
Fax: 636.530.8744
www.insituform.com

AEGION
Stronger. Safer. Infrastructure.
Insituform

CERTIFICATE OF COMPLIANCE

February 1, 2022

To Whom It May Concern:

This letter certifies that INSITUFORM tubes are manufactured in Batesville, Mississippi, USA, by Insituform Technologies, LLC and meet all relevant specifications for a cured-in-place pipe product: ASTM D 5813, ASTM F 1216, and ASTM F 1743. Insituform tubes have been manufactured in the USA since 1981.

The finished tube is manufactured using multiple layers of polyester felt, with one layer coated with either a Polypropylene or Polyurethane thermoplastic. The layers are cut/slit to the desired width and sewn concentrically to form the final tube. The coated layer is also sealed at the seam, using an extrusion or taping process. The extrusion process is used on the standard (inverted) tubes. The standard (inverted) tubes are manufactured with the coated layer on the outside.

Felt production is achieved by a non-woven needle punch process using Polyester fiber. The finished product is tested for thickness under a specified load and for tensile strength in accordance with ASTM D 5813. The fabric tube has a minimum tensile strength of 750 psi (5 MPa) in both the longitudinal and the transverse direction. The seam strength of the tube is also tested on a regular basis and meets or exceeds the minimum tensile strength of 750 psi (5 MPa) in both longitudinal and transverse direction. For Quality Assurance purposes, the material is also tested for weight and thickness.

All standard (inverted) tubes are run through a dye bath prior to shipment to ensure there are no leaks. Following the inspection process all tubes (except InsituMain, which are used in water lines) are printed with yard marks.

All tubes with tapers, transitions, or any change in tube diameter or thickness are produced under the same specifications, with the same materials, and meet the same material testing requirements as the standard tube.

The quality system used by Insituform Technologies, LLC is ISO 9001:2015 certified.

The end use of the Insituform tube is to rehabilitate pipes to extend the life of the existing pipe and/or prevent a replacement of the existing pipe.

Please contact us directly with any questions you may have.
Sincerely,

INSITUFORM TECHNOLOGIES, LLC

Digitally signed by Abu Abraham
Date: 2022-02-01 14:18-06:00

Abu Abraham
Director, Engineering

AEGION
Stronger. Safer. Infrastructure.

Insituform

Insituform Technologies, LLC
17988 Edison Avenue
Chesterfield, MO 63005
Tel: 636-530-8000
Fax: 636-530-8701
www.insituform.com

CERTIFICATE OF COMPLIANCE

Date: February 1, 2022

To Whom It May Concerns:

102T-series are the resins manufactured in the United States of America and have been approved by Insituform Technologies, LLC. for use in Insituform projects. 102T-series resins have a successful history in both lab conditions and actual field installations and meets the chemical resistance recommendations of ASTM F1216 and ASTM D5813. We recommend the following physical properties for Insituform design when using the 102T-series polyester resin system:

Flexural Modulus of Elasticity	400,000 psi
Flexural Strength	4,500 psi
Flexural Modulus Reduction to Account For Long-term Effects	50%

The above values were derived from samples tested in accordance with modified ASTM D-790 when used and installed in accordance with procedures recommended by Insituform Technologies, LLC.

INSITUFORM TECHNOLOGIES, LLC.

Digitally signed by Abu Abraham
Date: 2022-02-01 14:07-06:00

Abu Abraham
Director, Engineering

Eric Huss

Senior Project Manager

Education:

US Military Academy, West Point NY BS, 2002

Colorado State University, MBA 2015

Years of Industry Experience:

- 13 Years

Years of Similar Project Experience:

- 16 Years

Certifications:

- OSHA 10
- First Aid/CPR
- Respiratory Protection
- CIPP Manufacturing Certification

Contact:
Eric Huss
9654 Titan Court
Littleton, CO 80125
303-512-3523
Ehuss@aegion.com

OVERVIEW

Eric Huss has over 13 years of field and operational experience with Insituform and is responsible for successful projects of over several million LF of CIPP ranging in diameters from 6" to 108". As Project Manager, Eric has oversight of larger contracts and high-risk projects. He is responsible for meeting the required safety, quality, and finals targets of the regions managed by the Rocky Mountain office, which includes the states of CO, NM, UT, WY, MT, ID.

His specific duties and responsibilities include:

- Develop construction cost and work plan for pre-bid projects.
- Plans, direct and manages all activities of assigned CIPP project for customer satisfaction, safety, quality, production, revenue and profit.
- Oversees one Project Manager, four Field Engineers and one Construction Manager
- Schedules projects and coordinates with clients, other affected departments, and subcontractors
- Attends/organizes pre-bid, pre-construction, site specific, project progress, and closeout meetings
- Prepares and submits monthly billings and customer invoices
- Scheduling of projects and backlog management for Rocky Mountain Region
- Training and development of Project Managers in Western Region

HIGHLIGHTS OF RELATED PROJECT EXPERIENCE

Denver Metro Wastewater PAR 1332 #170990 – Completed 2020
6,485 LF 78", 903 LF 60" 584 LF 24", 846 LF 8" with slip lining of 90" and 72". Bypass pumping, CCTV, Traffic Control, Open Cut Excavation and coordination with multiple Parks and Recreation areas as well as high density locations in downtown Denver. $9,437,545.00. Mark Hofmeister, MWRD Engineer/PM 303-286-3229 mhofmeister@mwrd.dst.co.us

South Adams County Water & San 2020 System Rehab #171004 Completed 2021. 205 LF 6", 28,923 LF 8", 529 LF 10" with manhole rehabilitation, bypass pumping and traffic control. $2,202,900.00 Steve Hibbeler, PE, Muller Engineering 303-988-4939 x 247 shibbeler@mullereng.com

City and County of Denver 35th. St. & Lincoln Park Improvements 2020 #171003 Completed 2021 2,200 LF 54", 740 LF 48", 1,037 LF 42", 2,561 LF 30", 1,535 LF 21" CIPP. Bypass pumping, CCTV, Traffic Control, Open Cut Excavation in high density downtown Denver locations. $2,343,806.00. Paul Bountry, PE Construction Engineer 303-513-6052 paul.bountry@denvergov.org

Jerry Zimmerman

Junior Project Manager

CIPP Project Experience

14 Years

Years of Similar Project Experience:

- 3 Years Insituform Junior Project Manager
- 5 Years Insituform Field Engineer
- 2 Years Insituform Superintendent
- 2 Years Insituform Foreman
- 2 Years Insituform Boiler Operator

Certifications:

- CDL
- First Aid
- CPR
- Hazard Communication
- Confined Space Entry
- Boiler Operation
- Haz Wopper

Contact:
Jerry Zimmerman
19165 SW 119th Ave
Tualatin, OR 97062
503-931-3200 – cell
503-486-6271 - office
jzimmerman678@aegion.com

OVERVIEW

Jerry Zimmerman has over 14 years of field and operational experience with Insituform. He has served in nearly every crew role and has vast knowledge of technical projects and material ordering. He has installed and project managed small, medium, and large diameter projects, coordinating with multiple subcontractors, managed heavy traffic control requirements and complied with requirements of environmentally sensitive projects and jurisdictions.

His specific duties and responsibilities include:

- Develop construction cost and work plan at pre-bid environment
- Plans, directs, and manages all activities of assigned CIPP projects for customer satisfaction, safety, quality, production, revenue, and profit.
- Oversees Field Engineers and Superintendents
- Schedules projects and coordinates with clients and other affected departments.
- Schedules and coordinates subcontractors
- Attends, organizes pre-bid, pre-construction, site specific project progress, and closeout meetings
- Manages CIPP quantities and submits monthly customer invoices.
- Provides support for the Rocky Mountain office backlog of projects.

HIGHLIGHTS OF RELATED PROJECT EXPERIENCE

2021 Wastewater Project #4600014777, City of Tacoma, WA

3,716 LF 8”, 653 LF 10”, 3,892 LF 12”, 930 LF 15”, 1,449 LF 18”, 2,460 LF 24” CIPP, CCTV Clean & Video, self-performed and subcontracted Bypass Pumping, Traffic Control. $985,141.00

Olympia 2021 Sewer and Stormwater Project, City of Olympia, WA

2,193 LF 6”, 1,343 LF 8”, 601 LF 10”, 612 LF 12”, 430 LF 15”, CCTV, Bypass Pumping, Traffic Control $420,855.00

2021 Sanitary Sewer and Storm SS, City of Mount Vernon, WA

8,228 LF 8”, 335 LF 10”, 2,099 LF 12”, 635 LF 15” CIPP, CCTV Clean & Video, bypass Pumping, Traffic Control. $695,293.00

Rivercrest Basin Phase 1, City of Oregon City, OR as Sub to Black Rock Underground LLC

432 LF 6”, 5,358 LF 8”, 622 LF 10” CIPP, CCTV Clean & Video, Bypass Pumping, Traffic Control. $374,545.00

Todd Repstine

General Superintendent

Years of Industry Experience:

- 15

Years of Similar Project Experience:

- 15

Certifications:

- OSHA Certifications
- Confined Space Entry Training
- CDOT CDL Class A License
- Over the Hole Wet Out Installation
- HAZWOPER

Contact:

Todd Repstine
9654 Titan Court
Littleton, CO 80125
303-503-5604
trepstine@aegion.com

OVERVIEW

Mr. Repstine has over 15 years of field and operational experience with cured in place (CIPP) installations at Insituform Technologies. His/her operational experience includes specializing in large diameter Over-the-Hole (OTH) wetout and installation applications, pressure pipe, treatment plants and secure site facilities. Todd oversees crews and manages projects locally in the Colorado region and throughout the Western US.

His specific duties and responsibilities include:

- Site condition surveys for each project for the estimating process and pre-planning
- Video review of pre-condition assessments and technical guidance on installation methods
- Oversees six Superintendents, six Foreman, and approximately 36 field employees throughout the Western Regional Offices
- Recruiting, development and safety training of personnel
- Equipment distribution for Rocky Mountain Region
- Ensures wet-out efficiency during ordering and installation processes.
- Material and inventory management
- Onsite troubleshooting and general oversight of installation processes.

HIGHLIGHTS OF RELATED PROJECT EXPERIENCE

Denver Metro Wastewater PAR 1332 #170990

8,261 LF 78", 890 LF 60" 574 LF 24", 844 LF 8" with slip lining of 90" and 72" with excavation and bypass pumping
PAR 1198, 1231, 1305, 1332

City & County of Denver Cherry Creek SS Rehab 2018 #170955

33, 499 LF of 8" – 18" CIPP with bypass pumping

City of Arvada, CO – 2018 Trenchless Sewer Main Rehab #170941

45,251 LF of 8", 10", 12", 15", 18" CIPP with bypass pumping

City of Phoenix, AZ 2020 Sanitary Sewer Projects

120,000 LF 8" – 15" CIPP with bypass pumping

Isaac Oswald

Superintendent

Years of Industry Experience:

- 4 years

Years of Similar Project Experience:

- 4 years

Certifications:

- PACP Certified
- TV Van Certification
- Colorado CDL License - Class A Hazmat & Tanker
- CPR Certified
- OSHA 10

Contact:

Isaac Oswald
9654 Titan Court
Littleton, CO 80125
480-261-3388
ioswald@aegion.com

OVERVIEW

Mr. Oswald has four years of experience with Insituform Technologies installing CIPP of sanitary sewer, storm lines and culverts. Isaac has installed diameters of pipe ranging from 6" to 72" diameters. His leadership skills quickly led him into his current role as a Superintendent. He knows his way around every piece of equipment as he previously performed the duties of boiler and jetter operator, and CCTV camera and tap cutter.

His specific duties and responsibilities include:

- Responsible for crew of six to seven field personnel
- Oversees and provides support for all CIPP installations of a specific project
- Public relations – notification to residents and businesses affected by CIPP activities
- Record keeping of all field documents, including wet-out/cure reports and payroll
- Operation and maintenance of equipment used for CIPP installation
- Mobilization / demobilization for field crew
- Material orders and shipping coordination

HIGHLIGHTS OF RELATED PROJECT EXPERIENCE

Denver 2021 Preventive & Critical Lining

78,696 LF 8", 748 LF 10", 918 LF 18", 4,393 LF 21", 45 LF 24", 1,860 LF 30" CIPP sanitary sewer lines.

Bayfield 2019 Culvert Lining

60 LF 36", 60 LF 42", 51 LF 72" irrigation storm culverts

Piney Creek Crossing Pressure Pipe Project as sub to BlackEagle Energy Services 2021

91 LF of 12" pressure pipe CIPP lining

Fruitdale Sanitation 2021

2,737 LF 8", 1, 002 LF 10" CIPP

Salida 2021 Sanitary Sewer CIPP Phase 1 & Phase 2

4,631 LF 8**" CIPP**

OFFICE OF THE SECRETARY OF STATE
OF THE STATE OF COLORADO

CERTIFICATE OF FACT OF GOOD STANDING

I, Jena Griswold, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

INSITUFORM TECHNOLOGIES, LLC

is an entity formed or registered under the law of Delaware , has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 19981091819 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 03/27/2019 that have been posted, and by documents delivered to this office electronically through 03/28/2019 @ 12:50:24 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 03/28/2019 @ 12:50:24 in accordance with applicable law. This certificate is assigned Confirmation Number 11480422 .

Jena Griswold

Secretary of State of the State of Colorado

End of Certificate

<u>Notice: A certificate issued electronically from the Colorado Secretary of State's Web site is fully and immediately valid and effective</u>. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Validate a Certificate page of the Secretary of State's Web site, http://www.sos.state.co.us/biz/CertificateSearchCriteria.do entering the certificate's confirmation number displayed on the certificate, and following the instructions displayed. <u>Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate</u>. For more information, visit our Web site, http://www.sos.state.co.us/ click "Businesses, trademarks, trade names" and select "Frequently Asked Questions."

CERTIFICATE OF REGISTRATION

This is to certify that

Insituform Technologies, LLC

Headquarters
17999 Edison Avenue, Chesterfield, Missouri, 63005, USA

Refer to Attachment to Certificate of Registration dated March 17, 2020 for additional certified sites

operates a

Quality Management System

which complies with the requirements of

ISO 9001:2015

for the following scope of certification

Design, development, manufacturing and installation of products for the rehabilitation of pipelines using trenchless technology. Certification of installation services is non-transferrable and applies only when performed directly by Insituform Technologies, LLC.

Certificate No.:	CERT-0133635	Original Certification Date:	February 11, 2014
File No.:	1650845	Certification Effective Date:	March 16, 2020
Issue Date:	March 17, 2020	Certification Expiry Date:	March 13, 2023

Heather Mahon
Global Head of Technical Services
SAI Global Assurance

Certified System
ISO 9001

ANAB ACCREDITED ISO/IEC 17021 MANAGEMENT SYSTEMS CERTIFICATION BODY

MEMBER OF MULTILATERAL RECOGNITION ARRANGEMENT IAF

ATTACHMENT TO

CERTIFICATE OF REGISTRATION

These sites are registered under Certificate No: CERT-0133635 issued on March 17, 2020

File No.		Effective Date
1650845	**Insituform Technologies, LLC** **Headquarters** 17999 Edison Avenue Chesterfield , Missouri 63005 USA Design, development, manufacturing and installation of products for the rehabilitation of pipelines using trenchless technology	March 16, 2020
1650848	**Insituform Technologies, LLC** **Wetout** 7605 18th Street Edmonton , Alberta T6P 1N9 Canada Manufacturing	March 16, 2020
1650849	**Insituform Technologies, LLC** **Wetout** 912 Stanton Road Olyphant , Pennsylvania 18447 USA Manufacturing	March 16, 2020
1650850	**Insituform Technologies, LLC** **Wetout** 468 Cypress Road Ocala , Florida 34472 USA Manufacturing	March 16, 2020
1650851	**Insituform Technologies, LLC** **Wetout** 2255 W. 850 N. Cedar City , Utah 84721 USA Manufacturing	March 16, 2020
1650853	**Insituform Technologies, LLC** **Installation West** 9654 Titan Court Littleton , Colorado 80125 USA Preparation and Installation	March 16, 2020
1650854	**Insituform Technologies, LLC** **Manufacturing** 160 Corporate Drive Batesville , Mississippi 38606 USA Manufacturing	March 16, 2020

These registrations are dependent on Insituform Technologies, LLC Headquarters (File No. 1650845) maintaining their scope of registration to ISO 9001:2015

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CERTIFICATE OF REGISTRATION

These sites are registered under Certificate No: CERT-0133635 issued on March 17, 2020

1650855	**Insituform Technologies, LLC** **Wetout** 2130 Stout Field West Drive Indianapolis , Indiana 46241 USA Manufacturing	March 16, 2020
1650856	**Insituform Technologies, LLC** **Wetout** 3061 Dublin Circle Bessemer , Alabama 35022 USA Manufacturing	March 16, 2020
1650857	**Insituform Technologies, LLC** **Wetout** 6526 Bluebonnet Parkway McGregor , Texas 76657 USA Manufacturing	March 16, 2020
1650858	**Insituform Technologies, LLC** **Wetout** 91-255 Kalaeloa Boulevard Kapolei , Hawaii 96707 USA Manufacturing	March 16, 2020
1650859	**Insituform Technologies, LLC** **Installation Central** 580 Goddard Avenue Chesterfield , Missouri 63005 USA Preparation and Installation	March 16, 2020
1650860	**Insituform Technologies, LLC** **Installation Canada** 5743 - 68 Avenue NW Edmonton , Alberta T6B 3P8 Canada Preparation and Installation	March 16, 2020
1650863	**Insituform Technologies, LLC** **Installation - Eastern Region** 709 E. Ordinance Road Baltimore , Maryland 21226 USA Preparation and Installation.	March 16, 2020

These registrations are dependent on Insituform Technologies, LLC Headquarters (File No. 1650845) maintaining their scope of registration to ISO 9001:2015

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These sites are registered under Certificate No: CERT-0133635 issued on March 17, 2020

1650864	**Insituform Technologies, LLC** **Installation - Eastern Region** 253 B Worcester Road Charlton , Massachusetts 01507 USA Preparation and Installation.	March 16, 2020
1650866	**Insituform Technologies, LLC** **Installation - Eastern Region** 6966 Business Park Blvd. North Jacksonville , Florida 32256 USA Preparation and Installation.	March 16, 2020
1650867	**Insituform Technologies, LLC** **Installation - Eastern Region** 9001 NW 97 Terrace Suite F Medley , Florida 33178 USA Preparation and Installation.	March 16, 2020
1650868	**Insituform Technologies, LLC** **Installation - Eastern Region** 1819 John Moore Rd. Monroe , North Carolina 28110 USA Preparation and Installation.	March 16, 2020
1650869	**Insituform Technologies, LLC** **Installation - Eastern Region** 3016 U.S Highway 301 N. Suite 900 Tampa , Florida 33619 USA Preparation and Installation.	March 16, 2020
1650870	**Insituform Technologies, LLC** **Installation - Eastern Region** 3061 Dublin Circle Bessemer , Alabama 35022 USA Preparation and Installation.	March 16, 2020
1650872	**Insituform Technologies, LLC** **installation - Eastern Region** 5033 Mosson Rd. Fort Worth , Texas 76119 USA Preparation and Installation.	March 16, 2020

These registrations are dependent on Insituform Technologies, LLC Headquarters (File No. 1650845) maintaining their scope of registration to ISO 9001:2015

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CERTIFICATE OF REGISTRATION

These sites are registered under Certificate No: CERT-0133635 issued on March 17, 2020

1650873	**Insituform Technologies, LLC** **Installation - Eastern Region** 18378 Tom Dr. Hammond , Louisiana 70403 USA Preparation and Installation.	March 16, 2020
1650874	**Insituform Technologies, LLC** **Installation - Eastern Region** 13502 Almeda School Road Houston , Texas 77047 USA Preparation and Installation.	March 16, 2020
1650876	**Insituform Technologies, LLC** **Installation - Eastern Region** 1410 Gould Blvd LaVergne , Tennessee 37086 USA Preparation and Installation.	March 16, 2020
1650878	**Insituform Technologies, LLC** **Installation - Western Region** 10260 Matern Place Sante Fe Springs , California 90670 USA Preparation and Installation.	March 16, 2020
1650879	**Insituform Technologies, LLC** **Installation - Western Region** 645 W. 24th St., Ste 102 Tempe , Arizona 85281 USA Preparation and Installation.	March 16, 2020
1650880	**Insituform Technologies, LLC** **Installation - Western Region** 91-255 Kalaeloa Blvd. Kapolei , Hawaii 96707 USA Preparation and Installation.	March 16, 2020
1650881	**Insituform Technologies, LLC** **Installation - Western Region** 17220 Bel Ray Place Belton , Missouri 64012 USA Preparation and Installation.	March 16, 2020

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These sites are registered under Certificate No: CERT-0133635 issued on March 17, 2020

1650882	**Insituform Technologies, LLC** **Installation - Western Region** 1088 Victory Drive Howell , Michigan 48843 USA Preparation and Installation.	March 16, 2020
1650883	**Insituform Technologies, LLC** **Installation - Western Region** 11351 W. 183rd St. Orland Park , Illinois 60467 USA Preparation and Installation.	March 16, 2020
1650885	**Insituform Technologies, LLC** **Installation - Western Region** 2130 Stout Field West Drive Indianapolis , Indiana 46241 USA Preparation and Installation.	March 16, 2020
1650886	**Insituform Technologies, LLC** **Installation - Canadian Region** 8009 57th Street SE Unit 4 Calgary , Alberta T2C 5K7 Canada Preparation and Installation.	March 16, 2020
1650887	**Insituform Technologies, LLC** **Installation - Canadian Region** 139 Rue Barr Saint-Laurent , Québec H4T 1W6 Canada Preparation and Installation.	March 16, 2020
1650888	**Insituform Technologies, LLC** **Installation - Canadian Region** 3 Burford Rd. Hamilton , Ontario L8E 3C6 Canada Preparation and Installation.	March 16, 2020
1680743	**Insituform Technologies, LLC** 19165 SW 119th Street Tualatin , Oregon 97062-7384 USA Preparation and Installation	March 16, 2020

These registrations are dependent on Insituform Technologies, LLC Headquarters (File No. 1650845) maintaining their scope of registration to ISO 9001:2015

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CERTIFICATE OF REGISTRATION

These sites are registered under Certificate No: CERT-0133635 issued on March 17, 2020

1699161	**Insituform Technologies LLC** **Wetout** 7940 Boulevard Industriel Chambly , Québec J3L 4X3 Canada Manufacturing of products for the rehabilitation of pipelines using trenchless technology	March 16, 2020

These registrations are dependent on Insituform Technologies, LLC Headquarters (File No. 1650845) maintaining their scope of registration to ISO 9001:2015

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Professional Pipe Services
A Division of Hoffman Southwest Corp.

PROPIPE | Qualifications, Services & Technologies

- PIPELINE INSPECTION, ASSESSMENT & GIS MAPPING
- PIPELINE REHABILITATION
- PIPELINE CLEANING

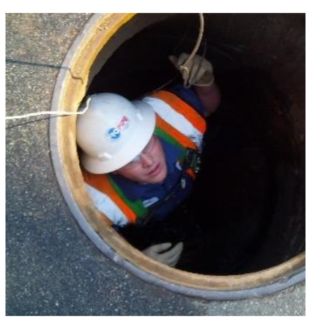
About Us

Hoffman Southwest Corp., DBA Professional Pipe Services (Pro-Pipe), a California Corporation headquartered in Mission Viejo, California, was launched by Hoffman Southwest in 1992 to answer the demands of aging water/wastewater infrastructure. Pro-Pipe specializes in pipeline condition assessment by deploying advanced robotics to collect and rank condition data in a geo-spatial environment. Pro-Pipe also provides pipeline maintenance and rehabilitation services including cleaning, cured in place pipe, lateral seals and lateral lining. Pro-Pipe's offices and operational centers are located in Los Angeles, San Francisco, Las Vegas, Phoenix, Tucson, Portland, Denver, Dallas, and Salt Lake City.

Pro-Pipe built its success on being the first to acquire new technology and bring the advantages of technological achievements to facility owners with a strong and ethical service-provider mentality. Pro-Pipe's reputation and customer-based partnerships grew quickly as Pro-Pipe offered innovative solutions to both complex and large scale problems.

Our Safety Culture

Hoffman's safety records incorporate both divisions, encompassing stringent safety measures that cover everything from large municipal infrastructure to domestic plumbing needs. The corporation is driven by a strong safety culture that encourages well-planned processes. The company holds quarterly, monthly and daily safety meetings. The quarterly meetings are held at the executive leadership level reviewing trends, incident claims, incident cause/prevention and what can be implemented from a policy and procedural process to further improve the safety culture. Senior managers and technicians, who comprise our branch safety committees, meet monthly for planning and implementation of initiatives uncovered from executive review. Weekly team and daily tailgate meetings are held by each of the project managers and superintendents to cover site-specific items and daily routine items. Attendance is documented, issues are discussed and the activity hazard identification/mitigation process is constantly evolving. *Our goal: an injury-free workplace*.



Experience

Pro-Pipe provides services from the perspective of a committed, long-term partner and service provider and prides on its industry reputation. Pro-Pipe's dedication to technology and quality has enabled a successful growth history across the West USA being the No. 1 preferred assessment and maintenances contractor. Pro-Pipe inspects over 4,000 miles yearly as a result of providing quality data.

- Over 64 years company service experience
- Over 20 years division experience
- Over 10,000 miles inspected
- Most Panoramo Mileage in the Country
- Over 1-million Laterals Inspected
- Longest Cross-Bore Inspection History
- Over 6,000-miles performed consecutively for a single agency
- Self performed the largest condition effort in the Western US

Key Projects

- City of Los Angeles, CA - Condition assessment & rehabilitation services contracted directly with the City. Pro-Pipe has averaged 500-miles annually for 15 consecutive years for the City of L.A.

- City of San Francisco, CA – Panoramo services contracted through a local general contractor with over 50-miles of downtown, large and medium diameter pipe inspection and cleaning. Prior annual phases were in extremely complex locations of the city.

- City of Las Vegas, NV - Panoramo & rehabilitation services contracted with City-consultants with currently over 600-miles of high-definition pipe scanning with the Ibak Panoramo.

- Washoe County, NV - Panoramo services contracted directly with the County for 70,000LF of medium diameter trunk main.

- Pima County, AZ – 750-mile condition assessment and rehabilitation services

- City of Phoenix, AZ - Condition assessment CCTV inspection services city wide since 2002

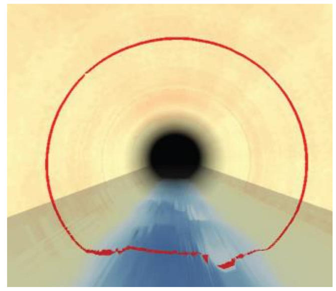
- Cross Bore Gas Utility Programs for Southwest Gas Corp., Sempra Energy, and PG&E.

All Pro-Pipe inspection operators are NASSCO PACP/LACP/MACP-certified. Pro-Pipe is a proud member of NASSCO with the VP of Operations on the Board of Directors. Pro-Pipe's executive leadership provide an influential role in the industry, nationwide. Pro-Pipe is instrumental in the ongoing development of PACP and other wastewater technology standards and specifications.

Our Services

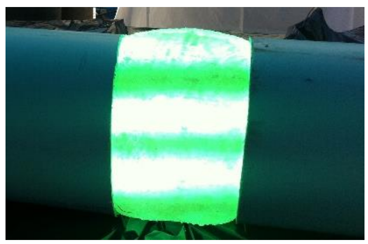
Inspection

Pipeline Digital Scanning
GIS Inspection Integration
CCTV Inspection
Lateral Launch CCTV
Cross Bore Inspection Services
LiDAR, Laser & Sonar Profiling



Rehabilitation

Ultra-Violet Light Cure Spot Repairs
Ultra-Violet Light Cure Lateral Seals
Mainline CIPP
Lateral CIPP



Hydrovac

Pipeline & Siphon Cleaning 6" to 108"
Hydro-Excavating
Wet Well, Lift Station & Digester Cleaning

Panoramo

Digital Pipeline Scanning utilizing the IBAK Panoramo 3D Optoscanner increases the efficiency of CCTV Pipeline Inspection by incorporating the use of two high-resolution digital cameras in the front and rear sections of the housing, with 185° wide-angle lenses, with parallel-mounted xenon flashlights capable of 360° spherical images, enabling the analysis independent of the field inspection.

The Panoramo system captures 100% of the entire pipeline interior (360) in less time than conventional video recordation with 6X the digital clarity (high definition) and is delivered with a virtual 3D reader that enables the reviewer or customer to see, in greater detail, 100% of the pipe interior from any angle (you can pan/tilt anywhere, anytime). The flat-view component of the reader enables the pipe interior to be reviewed in a plan-view layout with the ability to perform accurate measurements.

The review, coding, and assessment are performed independently of the inspection. Additionally, the data can be incorporated with GIS, enabling the results to be instantaneously available in a geographic-friendly mode. This system has a record of substantially improving internal operating efficiency by which the assessment performed and utilized. Engineering staff can immediately begin to assess the condition and develop maintenance and rehabilitation programs with better quality.

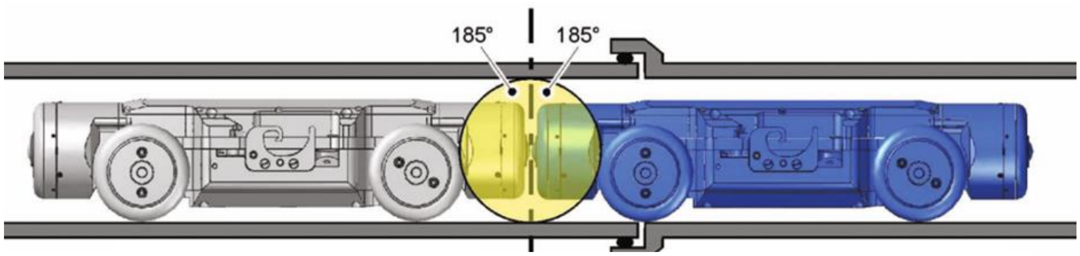
Pro-Pipe utilizes Pipelogix Software (flexi-data) for all coding, reporting and 360-viewers. 360 - High Definition Manhole Inspections are excellent for design-accurate manhole invert measuring with 3-D virtual video of the entire manhole and delivered via GIS integrated data files. The IBAK Panoramo Si enables Pro-Pipe to perform complete optical condition assessment of manholes with high efficiency.

Pro-Pipe uses MACP Certified personnel for all manhole inspections. The Si has the ability to scan a manhole within a 1-minute period, capturing 100% of the entire manhole cavity for review in a virtual 3D reader, which can be utilized in flat-view for measuring inverts, defects, etc. and can be exported as a point cloud to Autocad.

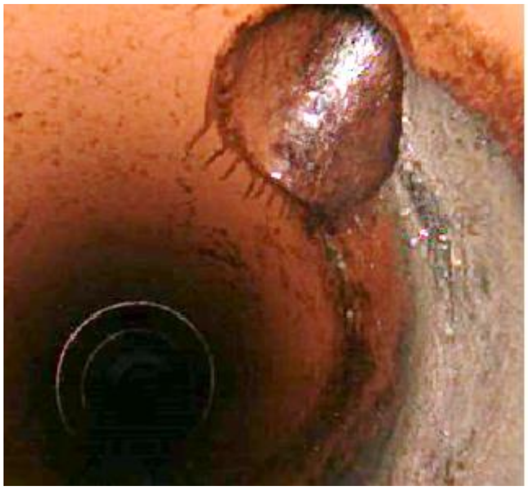
IBAK Panoramo

Scissor lift enables inspection
in large diameter pipelines.

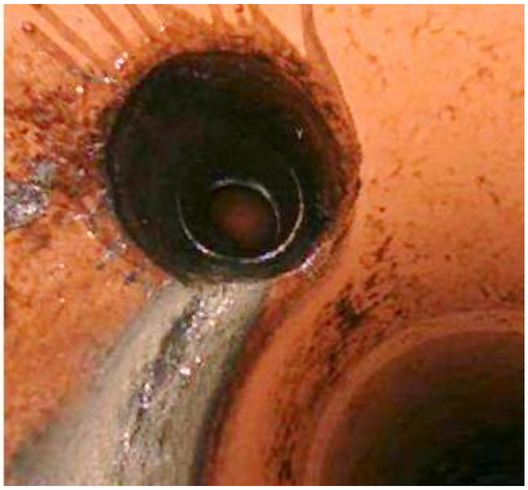
The system scans 100% of the pipeline interior in one pass at 70ft/min at more than double the speed of traditional CCTV systems since the operator does not have to stop at each observation. Traditional camera systems operate at 30ft/min.



Fixed lenses at each end enable digital stitching. IT IS ESSENTIAL THAT THE DIGITAL SCANNER HAVE BOTH A FRONT AND REAR CAMERA



Rear Perspective



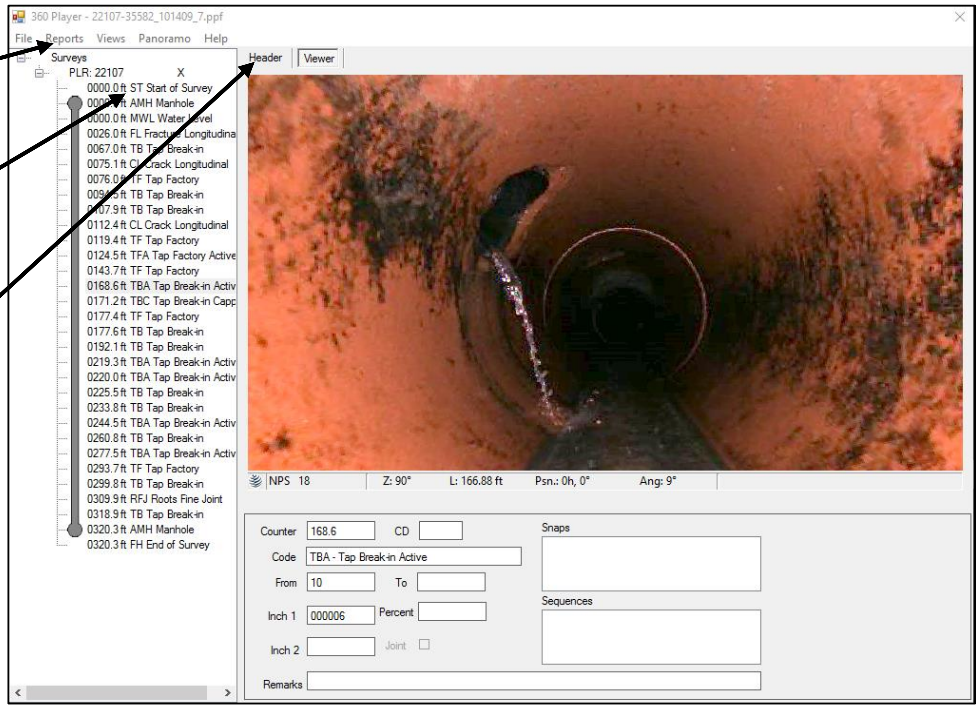
Forward Perspective

The visual resolution is substantially improved over traditional CCTV. The video file is a free viewer that allows the end user to virtually pan and tilt anywhere inside the pipe. The flat view enables a true comprehensive view at 3,000 lines of vertical resolution and contains an accurate measuring tool. Below is a sample snapshot from ***PIPELOGIX*** utilized in the data capture and deliverable. Example reports provided in the Appendix are linked to the viewer for quick access.

NASSCO
PACP Report Access

NASSCO
PACP Observations

NASSCO
PACP Header Tab
(*same as on screen text*)



Un-folded View

Entire pipe (flat)

Measurement
Ability (~0.1/ft)

06:00 (flow)

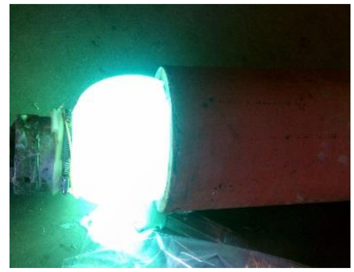
CCTV

CCTV Pipeline Inspection is one of the most versatile services offered by Pro-Pipe including self-steering robotic crawlers, all-terrain crawlers and track mounted systems providing computer generated schematics of pipeline, still photo reports of pipeline interior using advanced equipment and technology. Pro-Pipe's systems are capable of inspecting 6" to 108" diameter mainlines utilizing software by Esri (Arcview GIS), WinCan, Pipelogix, Granite XP, Posm, producing PCP exchange databases compatible with asset management programs. Pro-Pipe provides a professional service, using NASSCO certified operators (PACP, MACP & LACP). Visual documentation captured in full-color digital format. All equipment is MPEG, JPEG & DVD compatible.

CCTV Lateral Launch & Cross Bore Prevention

Pro-Pipe operates a fleet of CCTV Lateral Launch systems allowing for both a mainline inspection and a lateral inspection by the launch of a camera from the robotic transporter up a lateral, extending up to 100ft. The lateral launcher has been instrumental for inspecting sewer service laterals where directional drilling is scheduled to install crossing utility lines and where past drilled utilities (gas / telecommunication) may have penetrated the lateral. Pro-Pipe is currently engaged for providing such lateral inspections for Sempra Utilities, Pacific Gas & Electric and Southwest Gas Corporation. The launching camera has a transmitter which can be tracked on the surface via a sonde enabling the location and depth of a lateral line to be marked on the surface.

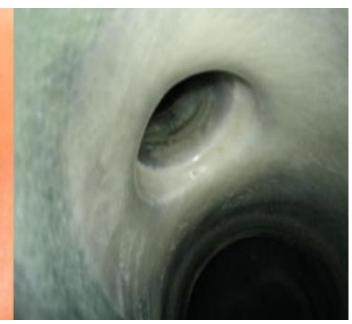
UV-Cure Sectional Lining



Pro-Pipe provides advanced CIPP repair for main and lateral pipelines using the Cosmic™ system, complete with Ultra-violet cured factory impregnated fiberglass resin laminates forming a complete circumferential lining within a 7-minute cure. The system offers innovative technology and superior materials required to ensure high-quality and long lasting CIPP trenchless point repairs, used to rehabilitate pipes ranging in diameter from 6 to 36 inches of any material and cured in 10-minutes with a 3mm wall stronger than industry standard felt CIPP liners (an excellent solution for cracks, root intrusion, separated joints, infiltration/ exfiltration, corrosion, miss-cut lateral connections and more).

UV-Cure Lateral Seals (*Top Hats*)

The Cosmic Top Hat tm provides a seal between the main pipeline and a lateral connection and is comprised of a resin impregnated, fiberglass laminate shaped to fit within a lateral service connection and wrap around the main pipeline sealing the connection (including 360-degree wrap). Epoxy is utilized in addition to the resin to provide an adhesive, water tight seal.



Cured In Place Pipe (CIPP)

Pro-Pipe provides pipeline rehabilitation services utilizing cured in place pipe (CIPP), a technique (pipe-in-pipe relining) for the trenchless rehabilitation of municipal and industrial wastewater and stormwater pipelines. A flexible liner is impregnated with the two-component resin system and placed inside of the deteriorated pipe through existing manholes or access points. A new pipe is formed as the liner is cured within the host pipe. The impregnated liner is inverted by means of hydrostatic water column and cured by circulation of hot water, or inverted by means of air pressure and cured by controlled steam. The system assumes all functions of the host pipe depending on the design of the liner. The pipe-in-pipe solution is solely sustainable and may bear all external loads without the support of the host pipe (a complete, structural solution).

Lateral Cured In Place Pipe

The MaxLiner™ system provides cost-effective rehabilitation of small diameter pipes in industrial, commercial and residential areas. The MaxLiner™ System is an inversion system that allows you to repair pipes by relining them, as opposed to replacing them. Based on the existing conditions, a custom-designed liner tube is impregnated with epoxy and can then be inverted or pulled into the existing pipe. Resins are selected according to the job requirements and based on the inversion table. The liner materials are selected depending on the pipe condition. Standard liner tubes are used for straight pipes and more flexible tubes are used for pipes with severe bends, angles and transitions from smaller to larger diameters. Once the resins are selected, the curing process can be done at ambient temperatures or by adding heat which allows the curing process to be shortened to just 1 hour.

Pipeline Cleaning

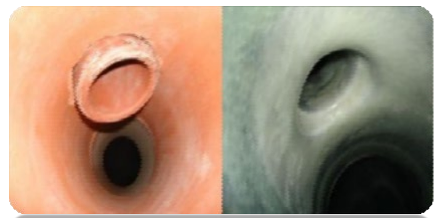
Pro-pipe owns and manages a fleet of the latest Hydro-Vac system technology available capable of operating around the clock (24h), 7-days a week. Being a division of Hoffman Southwest Corp, Pro-pipe offers a 24-hour, on call, dispatch service through its Roto-Rooter network allowing adequate response time for any nature of system emergency. Pro-Pipe is capable of cleaning all diameter ranges, which are assessed upon arrival based on quantity of the debris and the condition of the pipe to determine the best type of equipment for the job and exceeding customer expectations.

OVERVIEW

Top Hat

The *Cosmic* Top Hat tm provides a seal between the main pipeline and a lateral connection and is comprised of a resin impregnated, fiberglass laminate shaped to fit within a lateral service connection and wrap around the main pipeline sealing the connection. Epoxy is utilized in addition to the resin to provide an adhesive, water tight seal.

A robotic device, controlled via cable from a mobile control center, transports and installs the seal. The procedure is monitored continuously via CCTV. The seal is cured in place using ultra-violet (UV) light within 7-minutes of exposure. Both equipment and material are produced by the same manufacturer (Cosmic). The fiberglass laminates are wet-out with UV-light reactive resin at the manufacturer's wet-out facility and transported in light proof bags to the site, which eliminates mixing resins in the field.



Advantages

- Install in Live Flow
- 7-minute UV Cure
- No mixing of Resin in the field (factory wet-out & delivered enclosed, in a *gel-state*)
- Since the resin is in a gel-state, an epoxy paste can be applied at the ends for an adhesive seal
- Resin is only reactive to UV-light, therefore no premature set-off as with ambient cure systems
- Glass reinforcing increases structural strength, mitigates shrinkage and allows for a thin wall
- The thin wall allows for future rehabilitation of the remaining pipe segment
- Fully structural repair designed as a 50-year solution
- Fraction of full length lining cost or excavation cost
- Extensive performance history (12+ years in the U.S. and Globally)

TECHNOLOGY

The material is an ECR (E-Glass, Corrosion Resistant) fiberglass mat pre-impregnated with either Palatal P-92 Polyester light reactive resin, or Atlac E-Nova RE 3475 Vinyl Ester light reactive resin. The wet-out procedure is performed at the manufacturer's plant in Austria (in controlled conditions) and is partially cured during the wet-out procedure transforming the resin into a gel-state for safe handling and transportation (no hardeners are required for onsite field mixing). The resin and glass laminate configuration, as a whole, eliminate any need for inner and outer coatings. The manufacturer provides a specially designed A/B Epoxy for application over the outside of the resin at the laminate ends to create an adhesive seal between the repair and the host pipe. The material is available in a variety of wall thicknesses, and can be overlapped for extended lengths (typical repair is 4ft). The wall thickness can be determined per ASTM F1216. MSDS is provided as part of the submittal.

TESTING PHYSICAL PROPERTIES

Physical properties referenced in the specification are tested in accordance with ASTM D638 Type II and ASTM D790 Method I, Procedure A. The laminate is supplied as a bulk shipment in one continuous length providing enough material to serve multiple repairs, and therefore typically one test per bulk order is performed.

ADHESION TO HOST PIPE

Typically, resin does not have adhesive properties. To ensure a water-tight seal between the sectional liner and the host pipeline wall, a manufacturer-supplied A-B Epoxy system is supplied and incorporated into the repair procedure. When the glass laminate (gel-state) is wrapped on the bladder, the A-B epoxy paste is mixed on a flat surface and applied towards the laminate ends.

The applicator (silicone bladder) extends beyond the laminate edge therefore creating a beveled edge against the host wall, compressing the epoxy between the host wall and resin laminate. The result is a sealed, smooth transition to the sectional liner.

SHRINKAGE

Shrinkage is mitigated by the use of the *Cosmic* fiberglass lining system. The glass layer controls and mitigates shrinkage, known to be common in typical, non-reinforced felt lining systems. There is no additional procedure to mitigate shrinkage with the *Cosmic* system.

ASTM REFERENCES

The UV-Sectional Liner and Top Hat do not have a specific ASTM (*yet*) however this technology has been successfully implemented across the United States over the last 12-years referencing various components of the following ASTM Standards.

Note: Wall thickness calculations are typically performed by F 1216. There are other methods to calculate wall thickness that involve a greater detail of engineering to accommodate special circumstances

D 543 - Standard Practices for Evaluating the Resistance of Plastics to Chemical Reagents.

D 638 - Standard Test Method for Tensile Properties of Plastics.

D 790 - Standard Test Methods for Flexural Properties of Unreinforced and Reinforced Plastics and Electrical Insulating Materials.

F 1216 - Standard Practice for Rehabilitation of Existing Pipelines and Conduits by the Inversion and Curing of a Resin-Impregnated Tube.

F 1743 - Standard Practice for Rehabilitation of Existing Pipelines and Conduits by Pulled-In-Place Installation of a Cured-In-Place Thermosetting Resin Pipe (CIPP).

F 2019 - Standard Practice for Rehabilitation of Existing Pipelines and Conduits by the Pulled in Place Installation of Glass Reinforced Plastic (GRP) Cured –in-Place Thermosetting Resin Pipe (Cipp)

F 2599 - Standard Practice for the Sectional Repair of Damaged Pipe By Means of An Inverted Cured-in-Place Liner.

Alternate schedule with February, 2023 completion

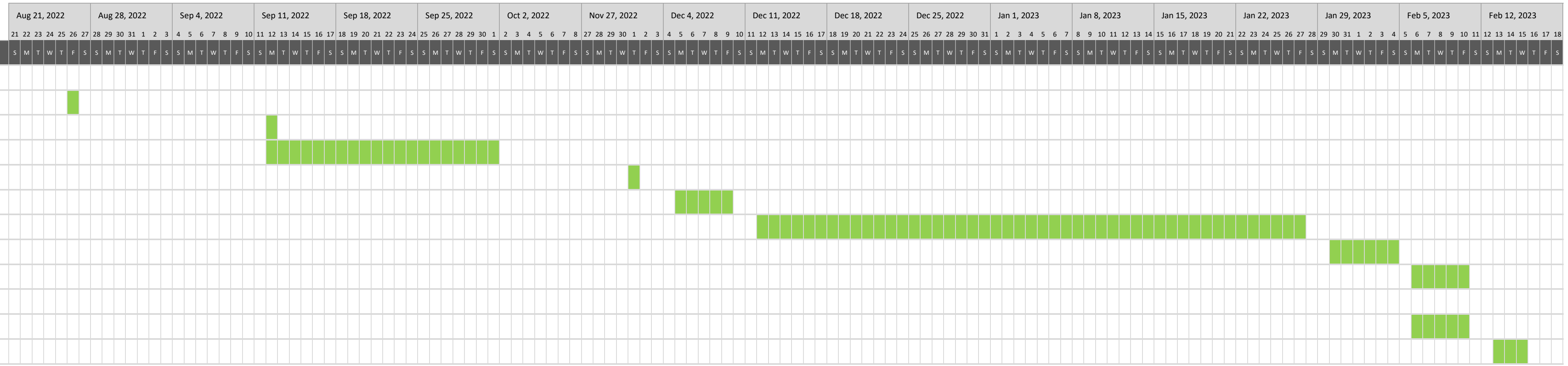
City of Glenwood Springs

SIMPLE GANTT CHART by Vertex42.com
https://www.vertex42.com/ExcelTemplates/simple-gantt-chart.html

Insituform Technologies, LLC
RFP 2022-25P
Sewer Lining Project
with Feb 2023
Completion

Project Start: Fri, 8/26/2022
Display Week: 1

TASK	ASSIGNED TO	PROGRESS	START	END
Construction				
Bid Date	Insituform	100%	8/26/22	8/26/22
Award Date	Glenwood Springs	0%	9/12/22	9/12/22
Submittals	Insituform	0%	9/12/22	10/1/22
NTP	Glenwood Springs	0%	12/1/22	12/1/22
CCTV Clean & Video	Subcontractor	0%	12/5/22	12/9/22
Video Assessment & Material Order	Insituform	0%	12/12/22	1/27/23
CIPP Lining	ITL	0%	1/30/23	2/4/23
Alternate #1 Sewer Tap Rehabilitation	Professional Pipe Services	0%	2/6/23	2/10/23
Post Construction				
Punchlist/Weather Contingency	ITL	0%	2/6/23	2/10/23
Contract Close	ITL/Glenwood Springs	0%	2/13/23	2/15/23



BID SCHEDULE

Price Qualifications shall include a breakout of the main facets of the work with the estimated number of hours and dollars associated. Also include the estimated number of hours and dollars associated with any potential additions to the project that you might foresee. All fees will be considered by the City to be negotiable based on the final scope of services and deliverables.

Line Items

1. Mobilization for line items (1-7) Combined mobilization for Bid Schedule 1 and 2

Fifty-Nine Thousand, Five Hundred, Seventy-Four Dollars $59,574.00

lump sum – words **Lump Sum Total**

2. Shot 1

Fifteen Thousand, Five Hundred, Twenty-One Dollars $15,521.00

lump sum – words **Lump Sum Total**

3. Shot 2

Twelve Thousand, Four Hundred, Twenty-Eight Dollars $12,428.00

lump sum – words **Lump Sum Total**

4. Shot 3

Twenty-Four Thousand, Two Hundred, Fifty-Six Dollars $24,256.00

lump sum – words **Lump Sum Total**

5.. Shot 4

Twelve Thousand, Four Hundred, Five Dollars $12,405.00

lump sum – words **Lump Sum Total**

6.. Shot 5

Twenty-One Thousand, Nine Hundred, Twenty Dollars $21,920.00

lump sum – words

$______________

Lump Sum Total

7. Shot 6

Eleven Thousand, Five Hundred, Thirty-Three Dollars $11,533.00

lump sum – words

$______________

Lump Sum Total

7. All costs associated with removal of protruding tap(s)

Two Thousand, Four Hundred, Thirty-Two Dollars $2,432.00

lump sum – words

Lump Sum Total

PROJECT TOTAL (Bid Items 1 thru 7)

See Project Total on Bid Schedule 2

$ —

8. Alternate bid line item #1 – Sewer tap rehabilitation including mobilization.

See Project Total on Bid Schedule 2

$ —

lump sum – words

Lump Sum Total

Line Items

1. Mobilization for line items (2-4)

See Mobilization total on Bid Schedule 1 — **$** —
lump sum – words — **Lump Sum Total**

2. Shot 7

Thirteen Thousand, Nine Hundred, Five Dollars — **$** $13,905.00
lump sum – words — **Lump Sum Total**

3. Shot 8

Thirty-Five Thousand, Five Hundred, Ninety-Four Dollars — **$** $35,594.00
lump sum – words — **Lump Sum Total**

4. Shot 9

Sixty-One Thousand, Six Hundred, Forty-Five Dollars — **$** $61,645.00
lump sum – words — **Lump Sum Total**

5.. Sewer tap rehabilitation including mobilization. 41 Taps total extending 6" into the lateral

Seventy-Four Thousand, Eighty-Two Dollars — **$** $74,082.00
lump sum – words — **Lump Sum Total**

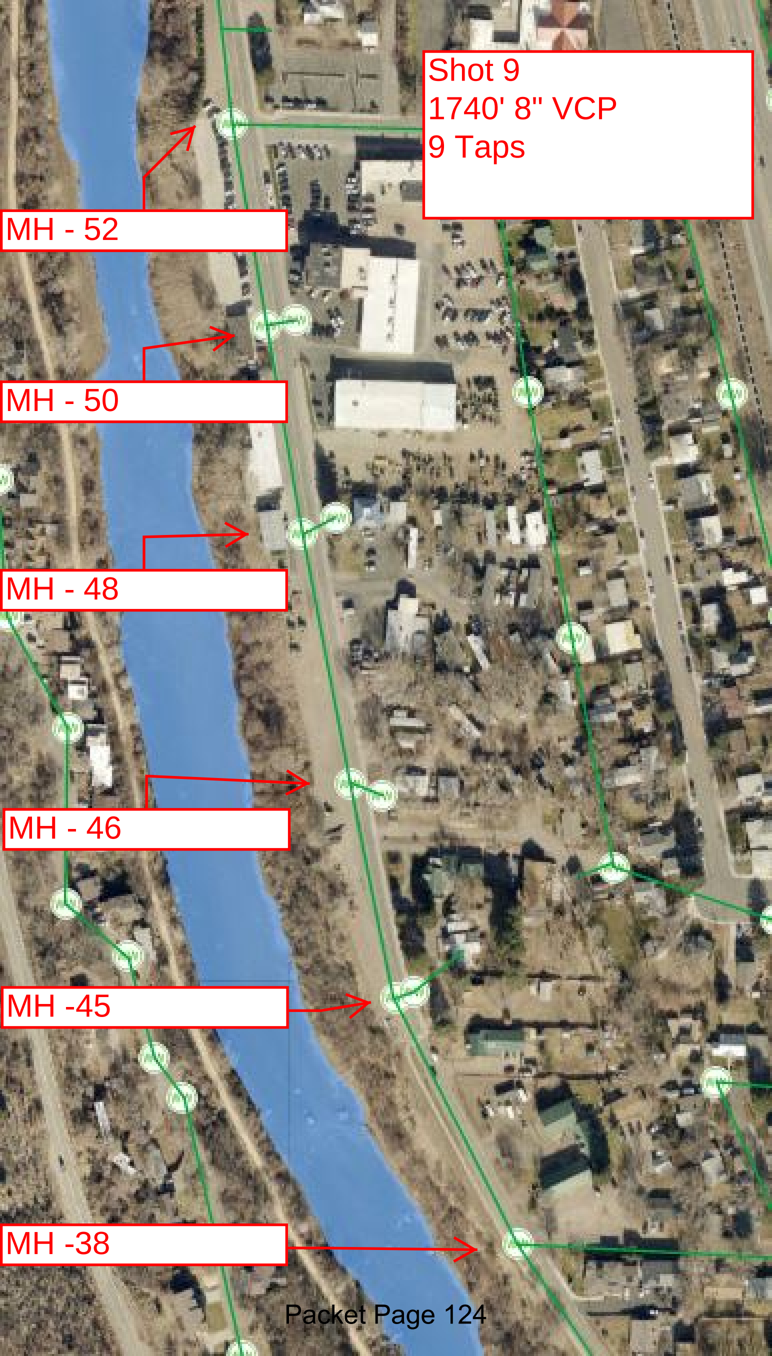
6. All costs associated with removal of protruding tap(s) Protruding Tap Quantity unknown - Price is for 1 EA

Seven Hundred, Two Dollars — **$** $702.00
lump sum – words — **Lump Sum Total**

PROJECT TOTAL Bid Schedule 1 & 2 Combined
Three Hundred-Forty-Five Thousand,
Nine Hundred, Ninety-Seven Dollars — **$** $345,997.00


Shot 7
315' 8" VCP
7 Taps
MH - 42
MH - 43
MH - 44


MH - 131
Shot 8
970' 12" VCP
2 Taps
MH - 130
MH 120
MH 119
MH - 85


Shot 9
1740' 8" VCP
9 Taps
MH - 52
MH - 50
MH - 48
MH - 46
MH -45
MH -38

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item: Resolution 2022-40; Landfill Rate for Solar Panel Recycling at the South Canyon Landfill

Action Requested: Approval of Resolution #2022-40 approving tipping fee rates for solar panel recycling at the South Canyon Landfill.

Department: Public Works

Presented By: Matthew Langhorst

Strategic Goals: Protect and Preserve our Quality of Life

Background Info: The South Canyon Landfill has seen solar panel disposal start to come in at the landfill. Currently, the solution to disposal is putting the panels in the landfill, but this is not a sustainable or environmentally friendly way to dispose of these items. Liz Mauro, Landfill Manager, has been working with a company in Aurora that can collect and recycle solar panels. The attached resolution proposes a $40 a panel fee for panels 3' x 3' in size or greater and a $20 per panel fee for panels under 3' x 3' in size. We will set up a collection site at the landfill for the panels and the vendor will come pick up the panels and recycle them once we have collected enough for a full load. The landfill will send anyone attempting to dispose of a large quantity of solar panels to the vendor.

Issues: None

Fiscal Impact: This should be budget neutral for the landfill with the proposed fees. Staff will watch the cost versus income over the first 6 months of the program and recommend adjustments if necessary.

Legal Review: Legal has reviewed the resolution.

Staff Recommendation: Staff is recommending approval of Resolution #2022-40 approving tipping fee rates for solar panel recycling at the South Canyon Landfill.

RESOLUTION 2022-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, SETTING LANDFILL FEES FOR SOLAR PANEL RECYCLING.

WHEREAS, City Council sets fees for the Glenwood Springs Landfill Enterprise; and

WHEREAS, recycling solar panels is beneficial to the environment; and

WHEREAS, the City's existing electronic waste collection system can be adapted to also accommodate solar panels; and

WHEREAS, solar panels contain materials that should be recycled rather than buried in the landfill; and

WHEREAS, City staff recommends that the City establish and charge a fee for Solar Panel Recycling based on pricing set for on **Exhibit A**; and

WHEREAS, City staff recommends, and City Council agrees, that imposing the additional fees described on **Exhibit A** takes into account the needs of the community, the City, and the operational needs of the Landfill Enterprise and other area landfills; and

WHEREAS, City Council wishes to implement updated fees for Solar Panel Recycling finding that they are necessary and appropriate.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, THAT:

Section 1. The above recitals are hereby incorporated as findings by the City Council of the City of Glenwood Springs.

Section 2. The City Council of the City of Glenwood Springs hereby adopts the addition of solar panel recycling fees to the Landfill Fee Schedule as set forth on **Exhibit A** attached hereto and incorporated herein, effective ________________, 2022.

INTRODUCED, READ, AND PASSED THIS ____ DAY OF NOVEMBER 2022.

CITY OF GLENWOOD SPRINGS, COLORADO

____
Jonathan Godes, Mayor

ATTEST:

____
Ryan Muse, City Clerk

EXHIBIT A

Landfill Price Update As of

____________________, 2022

Item	Price	Unit
Solar Panel less than 9 sq. ft.	$20.00	each
Solar Panel 9 sq. ft. or larger	$40.00	each

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item: October 20, 2022 Council Minutes

Action Requested: October 20, 2022 City Council Minutes

Department: City Clerk

Presented By:

Strategic Goals: Provide Efficient and Responsive City Government

Background Info:

Issues:

Fiscal Impact:

Legal Review:

Staff Recommendation:

MINUTES

CITY OF GLENWOOD SPRINGS

REGULAR CITY COUNCIL MEETING

OCTOBER 20, 2022

5:00 PM

Note: Official meeting minutes are located on the City website via YouTube video at the following link: https://www.youtube.com/user/GlenwoodSprings1885/videos. The times in agenda items indicate approximately where the item can be found on the YouTube video timeline.

REGULAR SESSION

Item 2. :00 Roll Call

Present: Mayor Godes, Mayor Pro-Tem Willman, Councilor Dehm, Councilor Stepp, Councilor Wussow, and Councilor Hershey. Also present were; Steve Boyd, Acting City Manager; Jenn Ooton, Asst. City Manager; Ryan Muse, City Clerk; Matt Langhorst, Director of Public Works; Yvette Gustad, Finance Director; Terri Partch, City Engineer; and Karl Hanlon, City Attorney.

Item 3. :00 Agenda Changes or Conflicts

There were no agenda changes or conflicts.

Item 4. :00 Citizens Appearing Before Council

No citizen comments were made.

Item 5. :00 Consent Agenda

:00 Mayor Pro-Tem Willman moved, seconded by Councilor Hershey, to approve the Consent Agenda.

Motion passed unanimously.

Item 6. :00 Budget Public Hearing

Steve Boyd, Acting City Manager presented.

:02 Mayor Godes opened the item for public comment.

Public comment was taken.

:04 Mayor Godes closed the item for public comment.

Comments were made by Mayor Godes, Acting City Manager Boyd, Councilor Wussow, Mayor Pro-Tem Willman, and Councilor Stepp.

Item 7. :07 Report from City Administration

City Manager

No comments were made.

City Attorney

No comments were made.

Correspondence Incoming/Outgoing

There were none.

Comments were made by Mayor Godes, Councilor Stepp, and City Attorney Karl Hanlon.

Item 8. :08 Adjournment

:08 Mayor Pro-Tem Willman moved, seconded by Councilor Dehm, to adjourn.

Motion passed unanimously.

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Resolution 2022-39; Sunny Acres Emergency Access Easement
Action Requested:	Approval of Resolution 2022-39; Sunny Acres Emergency Access Easement and City Manger Signature on the Easement Documents.
Department:	Public Works
Presented By:	Matthew Langhorst
Strategic Goals:	Ensure Public Safety
Background Info:	The City of Glenwood Springs has maintained an access gate between the north end of Cedar Crest Drive and the west end of Sunny Acres Road for years. The gate technically sits on Golf Course property and the city has had no legal right to use it as an emergency access or for construction purposes over these years. The golf course has always allowed the use of the gate and they have agreed to the attached easement and exhibits to formalize the access and allow the city to use the gate. This is to clean-up an easement item for a use that already exists
Issues:	None
Fiscal Impact:	No impact to the city. We already maintain the existing gate.
Legal Review:	Legal has completed their review of the documents.
Staff Recommendation:	Staff is Recommending Approval of Resolution 2022-39; Sunny Acres Emergency Access Easement and City Manager Signature on the Easement Documents.

RESOLUTION NO. 2022-39

A RESOLUTION OF THE CITY OF GLENWOOD SPRINGS, COLORADO, AUTHORIZING AN EASEMENT AGREEMENT TO FACILITATE EMERGENCY ACCESS ACROSS A PORTION OF GLENWOOD SPRINGS GOLF CLUB PROPERTY.

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

WHEREAS, Glenwood Springs Golf Club and the City wish to formalize the existence and use of the specific emergency access area with the Easement Agreement attached hereto as **Exhibit A**; and

WHEREAS, this easement is necessary for the City to access its right of way along Sunny Acres Road and Cedar Crest Drive during emergencies and other situations; and

WHEREAS, the City Council of Glenwood Springs, Colorado finds it is in the best interest of the health, welfare, and safety of citizens of the City to authorize the Easement Agreement with Glenwood Springs Golf Club, Inc.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, THAT:

Section 1. The foregoing recitals are incorporated herein as if set forth in full.

Section 2. The City Council finds the Easement Agreement as attached as **Exhibit A** and the easement depicted on exhibits to the Easement Agreement are necessary for the City to access its right of way along Sunny Acres Road and Cedar Crest Drive during emergencies and other situations.

INTRODUCED, READ, AND PASSED THIS ___ DAY OF NOVEMBER 2022.

CITY OF GLENWOOD SPRINGS, COLORADO

____

ATTEST: Jonathan Godes, Mayor

____

Ryan Muse, City Clerk

EASEMENT AGREEMENT

This **Easement Agreement** (the "Agreement") is made this ____ day of _________________ 2022, by and between Glenwood Springs Golf Club, Inc., a Colorado corporation whose address is 193 Sunny Acres Road, Glenwood Springs, CO 81601 (the "Owner"), and the City of Glenwood Springs, a Colorado home-rule municipality whose address is 101 W 8th Street Glenwood Springs, Colorado, 81601 (the "City").

WITNESSETH:

WHEREAS, the Owner owns certain property located in Garfield County known as assessor's parcel number 2185-052-00-075 (the "Property"), commonly known as The Glenwood Springs Golf Course.

WHEREAS, the Owner wishes to grant and convey to the City, or its agents, a permanent nonexclusive emergency access easement on a portion of the Property and to formalize the existence and use of the specific emergency access area described herein.

WHEREAS, this easement is necessary for the City to access its right of way along Sunny Acres Road and Cedar Crest Drive during emergencies and other situations as set forth herein.

NOW, THEREFORE, in consideration of Ten Dollars and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.

1. Grant of Perpetual Emergency Access Easement. Owner hereby grants and conveys unto the City a non-exclusive permanent emergency access easement over the Property for the purpose of accessing the City's right of way along Sunny Acres Rd. during Emergencies, as hereinafter defined (the "Emergency Access Easement"). "Emergencies" means a need for immediate access because of a situation involving imminent risk of damage or injury to a person or person's property, including but not limited to evacuation of a neighborhood due to a wildfire for which an evacuation order has been issued. The Emergency Access Easement is legally described on **Exhibit A** and depicted on **Exhibit B**. The Access Easement shall be an easement appurtenant burdening the ownership of the Property and benefitting the City.

2. Gate. There exists a locked gate preventing vehicular access across the Emergency Access Easement. The City and Owner shall both have a key to said gate. To the extent the City unlocks the gate for an Emergency, it shall provide notice to Owner as soon as practicable.

3. Use for City Purposes. After reasonable notification and coordination with the Owner, the City may also utilize the Emergency Access Easement for its own purposes, including for access of City crews, utilities, and equipment, and maintenance, but it shall not open it for general public traffic except as stated above in Paragraph 1 of Emergencies. The City shall keep the gate locked after any use for this purpose. For purposes of notice and coordination under this Paragraph the City shall contact one of the following individuals in order:

    1. Jerry Butler, Manager at (970) 618-5536;

2. Jim Richmond, Superintendent at (970) 379-2888; and
3. Ray Schmahl, President at (970) 379-0352.

4. Nonexclusive. The Emergency Access Easement shall be non-exclusive in all respects, and Owner reserves all rights to use and enjoy the Access Area for any purposes which do not materially and unreasonably interfere with the use and enjoyment of the Emergency Access Easement by the City. Without limitation of the generality of the foregoing, Owner shall be entitled to use the Emergency Access Easement area hereafter for the installation, maintenance and enjoyment of utilities or similar systems, and in that regard may grant easements to utilities suppliers and other involved third parties for purposes of effectuating this right.

5. Construction and Maintenance of Easement Improvements. There is an existing access drive through the Emergency Access Easement. Owner has no obligation to improve or otherwise maintain the condition of the roadway surface. The City, at the City's sole cost and expense, may make improvements to the surface but shall not otherwise construct other improvements to the roadway surface within the Emergency Access Easement Area. The City shall also maintain the locked gate in operable condition which blocks access by vehicles, and may replace said gate with an alternative gate substantially similar to the existing gate. In performing any improvement or maintenance activities hereunder, the City shall take reasonable measures to minimize the resulting impact upon the use and enjoyment of the remainder of the Owner's Property, including golf course operations.

6. Indemnity. To the extent permitted by law, City shall indemnify, defend and hold harmless Owner from and against any and all claims, damages, liens (including, without limitation, mechanics' and materialmen's liens), losses, suits, actions, judgments, liabilities, costs and expenses (including, without limitation, reasonable attorneys' fees and costs and expenses of litigation) arising from or related to the use of the Emergency Access Easement by the City or the public except to the extent that such claims, liens, losses, suits, actions, judgments, liabilities, costs or expenses result from the recklessness or willful act of the Owner or its permittees.

7. No Public Dedication. Nothing herein shall be deemed to be a grant or dedication of any portion of the Emergency Access Easement to or for the general public or for any public purposes whatsoever, it being the intention of the parties hereto that this Agreement be strictly limited to the purposes expressed herein.

8. Notices. Any notice or demand under this Agreement shall be in writing and shall be deemed given, received and served (a) upon personal delivery or upon transmission by telecopier or similar facsimile transmission device, (b) on the third business day after mailing, postage prepaid, by registered or certified mail, return receipt requested, or (c) on the first business day after receipted delivery to a nationally recognized courier service which guarantees next-business-day delivery, delivery charges prepaid, in each case addressed as follows:

If to Owner: Glenwood Springs Golf Club
Attn: President

193 Sunny Acres Road
Glenwood Springs, CO 81601

If to City: City Manager
101 West 8th Street
Glenwood Springs, CO 81601

9. Counterparts. This Agreement may be executed in multiple parts and by any number of counterpart signature pages and may be exchanged by electronic or any other means, all of which taken together constitute one and the same original Agreement with the same effect as if each of the signatures were originals affixed to the same instrument. This Agreement becomes effective only upon its full execution, but after full execution, is effective as of the Effective Date. Facsimile, electronic, or scanned signatures shall be deemed original signatures for all purposes.

10. Binding Effect. This Agreement shall inure to the benefit of and be binding upon the Parties, its heirs, devisees, executors, administrators, assignees, transferees, and successors in interest. Upon execution by the Parties, this Agreement shall be recorded in the records of the Garfield County Clerk and Recorder's Office and shall run with the land.

IN WITNESS WHEREOF, this Agreement has been executed and delivered this ____ day of ________________ 2022.

CITY OF GLENWOOD SPRINGS

By: ______________________________
Steve Boyd, Acting City Manager

ATTEST:

____
Ryan Muse, City Clerk

GLENWOOD SPRINGS GOLF CLUB, INC.

By:________________________________
Ray Schmahl, President

STATE OF COLORADO)
) ss
County of ___________)

The foregoing was acknowledged before me this ____ day of ____________ 2022, by Ray Schmahl as President of Glenwood Springs Golf Club, Inc.

WITNESS my hand and official seal.

My commission expires: _______________

____
Notary Public

EMERGENCY ACCESS EASEMENT EXHIBIT:

GLENWOOD SPRINGS GOLF COURSE & CEDAR CREST

SW1/4 SW1/4 SECTION 35, TOWNSHIP 5 SOUTH, RANGE 89 WEST OF THE 6TH P.M.
CITY OF GLENWOOD SPRINGS, COUNTY OF GARFIELD, STATE OF COLORADO

EMERGENCY ACCESS EASEMENT DESCRIPTION

AN EASEMENT SITUATED WITHIN THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 35, TOWNSHIP 5 SOUTH, RANGE 89 WEST OF THE SIXTH PRINCIPAL MERIDIAN; SAID EASEMENT ALSO WITHIN THE GAP LOCATED BETWEEN CEDAR CREST SUBDIVISION, ACCORDING TO THE AMENDED PLAT OF THE FIRST FILING RECORDED NOVEMBER 19, 1960 AS RECEPTION NO. 242111 OF THE GARFIELD COUNTY RECORDS, AND SUNNY ACRES SUB-DIVISION ACCORDING TO THE PLAT THEREOF RECORDED JUNE 30, 1951 AS RECEPTION NO. 176528 OF SAID COUNTY RECORDS AND BEING FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF LOT 12, OF SAID SUNNY ACRES SUB-DIVISION; THENCE ALONG THE WESTERLY BOUNDARY OF SAID SUNNY ACRES SUB-DIVISION S00°00'33"E, A DISTANCE OF 11.91 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING ALONG SAID WESTERLY BOUNDARY S00°00'33"E, A DISTANCE OF 14.92 FEET; THENCE LEAVING SAID WESTERLY BOUNDARY S89°59'27"W, A DISTANCE OF 8.01 FEET TO A POINT ON THE EASTERLY BOUNDARY OF SAID CEDAR CREST SUBDIVISION; THENCE ALONG SAID EASTERLY BOUNDARY N01°22'27"E, A DISTANCE OF 14.93 FEET; THENCE LEAVING SAID EASTERLY BOUNDARY N89°59'27"E, A DISTANCE OF 7.65 FEET TO THE POINT OF BEGINNING.

SAID EASEMENT CONTAINS 117 SQUARE FEET OR 0.003 ACRES, MORE OR LESS.

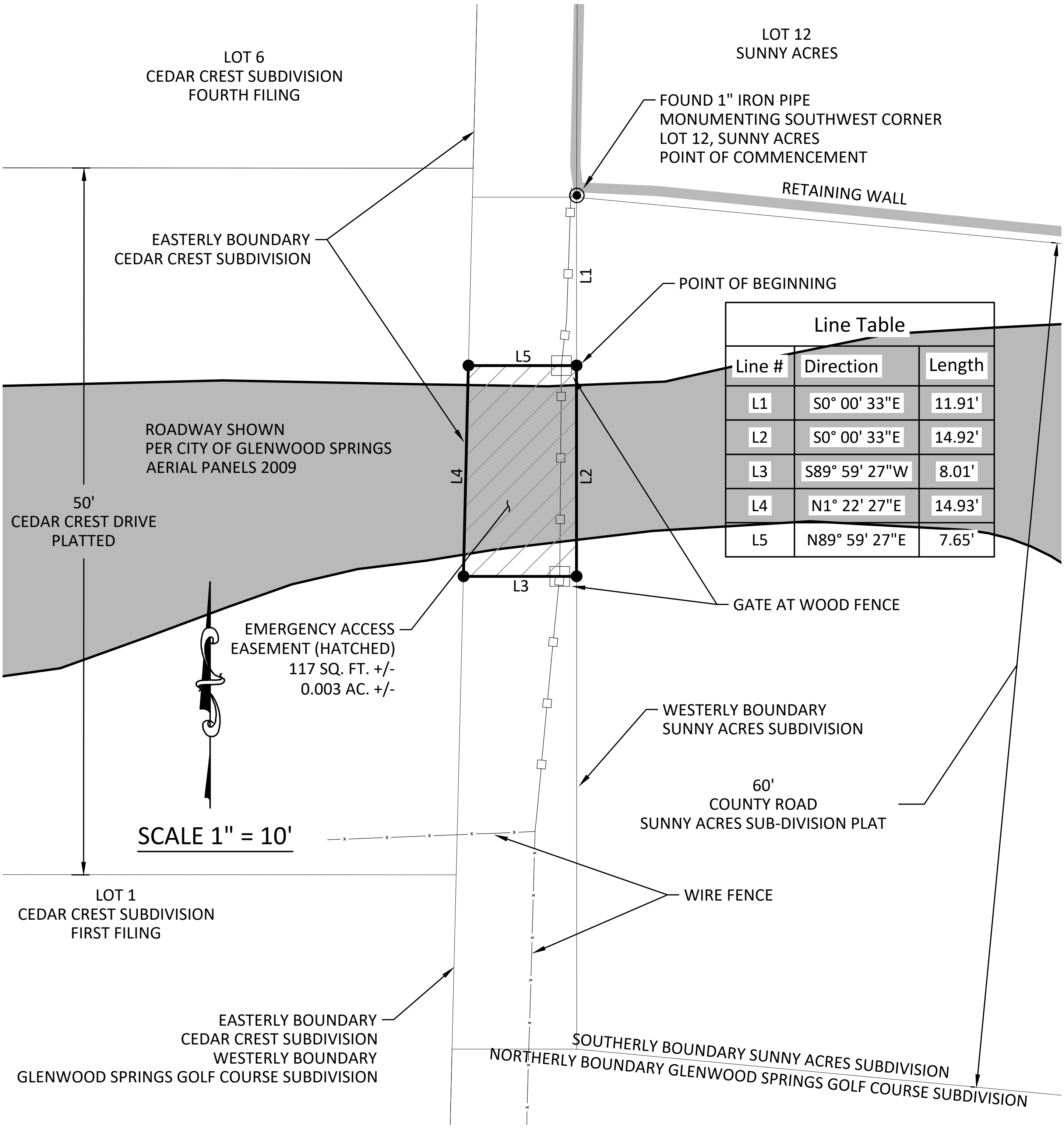
SOPRIS ENGINEERING - LLC
CIVIL CONSULTANTS
502 MAIN STREET, SUITE A3
CARBONDALE, COLORADO 81623
(970) 704-0311 SOPRISENG@SOPRISENG.COM

30205.02 GRK 2/24/2022 30205 GWS VRN BASE.dwg

EMERGENCY ACCESS EASEMENT EXHIBIT:

GLENWOOD SPRINGS GOLF COURSE & CEDAR CREST

SW1/4 SW1/4 SECTION 35, TOWNSHIP 5 SOUTH, RANGE 89 WEST OF THE 6TH P.M.
CITY OF GLENWOOD SPRINGS, COUNTY OF GARFIELD, STATE OF COLORADO



Line Table

Line #	Direction	Length
L1	S0° 00' 33"E	11.91'
L2	S0° 00' 33"E	14.92'
L3	S89° 59' 27"W	8.01'
L4	N1° 22' 27"E	14.93'
L5	N89° 59' 27"E	7.65'

NOTICE: ACCORDING TO COLORADO LAW YOU MUST COMMENCE ANY LEGAL ACTION BASED UPON ANY DEFECT IN THIS SURVEY WITHIN THREE YEARS AFTER YOU FIRST DISCOVER SUCH DEFECT. IN NO EVENT MAY ANY ACTION BASED UPON ANY DEFECT IN THIS SURVEY BE COMMENCED MORE THAN TEN YEARS FROM THE DATE OF CERTIFICATION SHOWN HEREON.

SOPRIS ENGINEERING - LLC
CIVIL CONSULTANTS
502 MAIN STREET, SUITE A3
CARBONDALE, COLORADO 81623
(970) 704-0311 SOPRISENG@SOPRISENG.COM

30205.02 GRK 2/24/2022 30205 GWS VRN BASE.dwg

Karp Neu Hanlon PC
ATTORNEYS AT LAW
www.mountainlawfirm.com

Glenwood Springs – Main Office
201 14th Street, Suite 200
P. O. Drawer 2030
Glenwood Springs, CO 81602

Aspen
0133 Prospector Rd.
Suite 4102J
Aspen, CO 81611

Montrose
1544 Oxbow Drive
Suite 224
Montrose, CO 81402

Office: 970.945.2261
Fax: 970.945.7336
Direct Mail to Glenwood Springs

DATE: September 28, 2022

TO: Glenwood Springs Mayor and Council

FROM: Karp Neu Hanlon, P.C.

RE: Ordinance No. 23, Series 2022 – Municipal Court Updates

The Municipal Court Judge, Prosecutor, and Clerk have requested certain updates to the City Code to reflect some changes in state law, Chief Justice Orders, and local practice. The issues being addressed include:

- General Penalty increase from $1,000 to the statutory maximum of $2,650
- Reduction of jail time for contempt of court as required by state law
- Compensation of defense counsel for indigent defendants
- Jury fees
- Detoxification surcharge (which may be programmed toward the County Detox program)

ORDINANCE NO. 23

Series of 2022

AN ORDINANCE OF THE CITY OF GLENWOOD SPRINGS, COLORADO AMENDING TITLES 010 AND 030 OF THE GLENWOOD SPRINGS MUNICIPAL CODE.

WHEREAS, the City of Glenwood Springs ("Glenwood Springs" or the "City") is a home-rule municipality organized under Article XX of the Colorado Constitution and with the authority of the Glenwood Springs Home Rule Charter (the "Charter") and the Glenwood Springs Municipal Code (the "Code"); and

WHEREAS, pursuant to its home rule authority, the City, acting through its City Council (the "Council"), is authorized to adopt ordinances amending the Municipal Code; and;

WHEREAS, by Sec. 8.4 of the Charter there is established a Municipal Court (the "Court") to hear cases arising from violations of the Charter and Code; and

WHEREAS, Article 030.030 of the Code sets forth the rules governing the administration of the Court; and

WHEREAS, Article 010.020 provides for a general penalty for violations of the Code and for penalties for contempt of court; and

WHEREAS, from time to time the Court Administration proposes amendments to the Code to conform with state law, court orders, and practice withing the courts; and

WHEREAS, the City Council finds and declares that the amendments to Titles 010 and 030, are in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, AS FOLLOWS:

Section 1. The foregoing recitals are incorporated herein as if set forth in full.

Section 2. Article 030.030 of the Glenwood Springs Municipal Code is hereby amended as set forth in **Exhibit A** attached hereto.

Section 3. Article 010.020 of the Glenwood Springs Municipal Code is hereby amended as set forth in **Exhibit B** attached hereto.

Section 4. Any ordinances or resolutions or parts thereof, which are in conflict with this ordinance, are hereby repealed to the extent of such conflict only.

Section 5. With the exception of the provisions of the Municipal Code of the City of Glenwood Springs which are modified as provided herein, all remaining provisions of the Municipal Code of the City of Glenwood Springs shall remain in full force and effect.

INTRODUCED, READ ON FIRST READING, PASSED AND ORDERED PUBLISHED BY TITLE ONLY THIS _____ DAY OF __________ 2022.

CITY OF GLENWOOD SPRINGS, COLORADO

____
Jonathan Godes, Mayor

ATTEST:

____
Ryan Muse, City Clerk

INTRODUCED, READ ON SECOND READING, AND ORDERED PUBLISHED BY TITLE ONLY TO BE EFFECTIVE TEN DAYS FOLLOWING THE DATE OF SECOND PUBLICATION THIS ______ DAY OF __________ 2022.

CITY OF GLENWOOD SPRINGS, COLORADO

____
Jonathan Godes, Mayor

ATTEST:

____
Ryan Muse, City Clerk

EXHIBIT A

The following section of the Municipal Code is amended as follows with double underlined text added and strike through text deleted.

ARTICLE 030.030 MUNICIPAL COURT

* * *

030.030.050 Appointment of counsel.

(a) *Appointment*. The Municipal Judge shall have the authority to appoint an attorney for indigent defendants in accordance with the United States and Colorado Constitutions. Before such appointment, the Municipal Judge shall make a finding of indigence in accordance with standards established by the Colorado Supreme Court for appointment of the public defender.

(b) *Fees*. Each attorney appointed by the Municipal Judge to represent an indigent defendant shall be entitled to fees in accordance with the ~~following schedule:~~ Colorado Supreme Court Chief Justice Directive 04-05 concerning court-appointed counsel, as may be amended from time to time.

~~(1) Seventy five dollars($75.00) per hour for court appointed attorneys; maximum two thousand five hundred dollars ($2,500.00) for trial, one thousand two hundred fifty dollars ($1,250.00) for non-trial.~~

~~(2) Thirty dollars ($30.00) per hour for paralegal/legal assistants (this amount will be included in the maximum amount for the attorneys).~~

(c) *Partial indigence*. In the event the Municipal Judge determines a defendant to be partially indigent, he/she may, at his/her discretion, appoint an attorney for that defendant. As a condition of such appointment, the Court may require the defendant to repay all, or part of, the attorney's fees incurred to represent such defendant. Such repayment may also be required of a defendant who becomes no longer indigent during the course of the proceedings. Such repayment may be charged regardless of whether or not the defendant is convicted of the charges for which the appointment is made.

* * *

030.030.070 Imposition of court costs.

The Municipal Judge is empowered, in his/her discretion, to assess the following costs against any defendant who is found guilty of violating any provision of this Code or any of the ordinances of the City, or against any defendant who is granted a deferred prosecution or deferred sentence:

(1) *Court costs.* Court costs for ordinance violations shall be established annually by City Council resolution and may be assessed against every defendant who is found guilty or who has pled guilty or no contest to any ordinance or Charter violation.

(2) *Victim's and witnesses assistance.* A surcharge equal to twenty-five (25) percent of the fine imposed for violation of all municipal ordinances, including ordinance violations under the Model Traffic Code, shall be levied on each Municipal Court action resulting in a conviction, plea of guilty or no contest, or in a deferred judgment and sentence. All calculated surcharge amounts resulting in dollars and cents shall be rounded to the nearest whole dollar. In the event a portion of the fine is suspended, the surcharge levied shall be computed based upon the original fine, regardless of whether a portion of said fine has been suspended. Said surcharge shall be paid to the Clerk of the Court by the defendant, and said Clerk shall deposit the money so received in the Victim's and Witnesses Assistance Fund. Disbursement of funds shall be in accordance with the guidelines set forth in Subsection 020.020.030(h)

(3) *Jury fee.* Six dollars ($6.00) per day for actual jury service or three dollars ($3.00) per day of service on the jury panel alone, plus mileage at the current IRS reimbursement rate ~~of fifteen cents ($0.15)~~ per mile for each mile actually and necessarily traveled from the juror's residence to the Court~~,~~. A defendant shall pay a twenty-five dollar ($25.00) fee to the court to request a jury trial ~~but in any event not less than the twenty-five-dollar fee to be paid to the Court~~ pursuant to the Municipal Court Rules of Procedure.

(4) *Bench warrant fee.* Court costs shall be established annually by City Council resolution per warrant issued plus any costs incurred for transporting the defendant from his/her place of arrest to the City.

(5) *Probationary or other services.* Actual costs incurred either by the City or the defendant for probationary or treatment services for the defendant or useful public service by the defendant as such may be ordered by the Court.

(6) *Letter fee.* Court costs shall be established annually by City Council resolution per regular letter or certified letter for any letter sent to a defendant where the defendant has failed to respond to a written notice of Court or a summons. Such letter fee shall not limit the Court's ability to fine or sentence a defendant for contempt for such failure to respond.

(7) *Jail costs.* Actual per day cost charged to the City for each day a defendant is sent to jail, plus any fees charged to the City for services of the Bond Commissioner for such defendant.

(8) *Other state-mandated costs.* Any and all costs mandated by the State of Colorado from time to time.

(9) *Detoxification surcharge.* In addition to any other surcharges, fees or fines, a surcharge equal to ten (10) percent of the fine imposed for violation of all alcohol- and/or drug-related municipal ordinances shall be levied on each such action resulting in a conviction, plea of guilty or no contest~~, or in a deferred judgment and sentence~~. The surcharge shall also be levied on all actions resulting in a conviction, plea of guilty or no contest~~, or in a deferred judgment and sentence~~ in actions in which alcohol and/or drugs were factors contributing to the violation, whether such violation is alcohol- and/or drug-related itself. All calculated surcharge amounts shall be rounded to the nearest whole dollar. In the event a portion of the fine is suspended, the surcharge levied shall be computed on the original fine. The surcharge shall be paid to the Clerk of the Court by the defendant and shall then be deposited in a fund used to offset the costs to the City for detoxification services.

EXHIBIT B

The following section of the Municipal Code is amended as follows with double underlined text added and strike through text deleted.

010.020.080 General penalty for violations of Code, continuing violations.

Unless otherwise specifically provided, any person eighteen (18) years of age or older violating any provision of this Code by performing an act prohibited or declared to be unlawful by this Code or by failing to perform an act required by or otherwise made mandatory by this Code shall be punished by a fine of not more than two thousand six hundred fifty dollars ($2,650.00) ~~one thousand dollars ($1,000.00)~~ or by incarceration not to exceed three hundred sixty-four (364) days or by both such fine and incarceration. Any person under eighteen (18) years of age convicted of violating any provision of this Code~~, except the provisions of the Model Traffic Code as adopted in Title 120,~~ may be punished by a fine of not more than two thousand six hundred fifty dollars ($2,650.00) ~~one thousand dollars ($1,000.00)~~ or confined in a juvenile detention facility operated or contracted by the department of human services or a temporary holding facility operated by or under contract with a municipal government not to exceed three hundred sixty-four (364) days or by both such fine and detention. ~~Any person under the age of eighteen (18) years convicted of violating any provision of the Model Traffic Code as adopted in Title 120 may be punished by a fine of not more than two thousand six hundred fifty dollars ($2,650.00) one thousand dollars ($1,000.00) or by incarceration not to exceed three hundred sixty-four (364) days, or by both such fine and incarceration.~~ Each person violating any provision of this Code shall be guilty of a separate offense for each and every day during any portion of which any violation of this Code is committed, continued or permitted by such person, and he/she shall be punished accordingly.

010.020.081 Contempt of Court.

Any person eighteen (18) years of age or older found in contempt of court by failing to perform an act required by or otherwise made mandatory by this Code or the Municipal Court shall be punished by a fine of not more than two thousand six hundred fifty dollars ($2,650.00) ~~one thousand dollars ($1,000.00)~~ or by incarceration not to exceed three hundred sixty-four (364) days or by both such fine and incarceration. Any person under eighteen (18) years of age found in contempt of court by failing to perform an act required by or otherwise mandatory by this Code or Municipal Court, may be punished by a fine of not more than two thousand six hundred fifty dollars ($2,650.00) ~~one thousand dollars ($1,000.00)~~ and juvenile detention not to exceed ~~ten (10) days~~forty-eight (48) hours.

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Presentation of 2021 Financial Audit
Action Requested:	Accept 2021 Financial Audit
Department:	Finance
Presented By:	Yvette Gustad
Strategic Goals:	Provide Efficient and Responsive City Government Preserve and Improve Infrastructure Protect and Preserve our Quality of Life Generate Sustainable Economic Development Ensure Public Safety
Background Info:	The 2021 Audit was completed recently. Officials from CPA firm McMahan and Associates will present their findings.
Issues:	This audit is an unqualified opinion meaning the audit firm found the City's internal controls and operations to be sufficient and its financial statements accurate without any conditions.
Fiscal Impact:	NA
Legal Review:	NA
Staff Recommendation:	Acceptance

City of Glenwood Springs, Colorado
Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

City of Glenwood Springs, Colorado
Annual Comprehensive Financial Report

For the Year ended December 31, 2021

Prepared by the Finance Department of the City of Glenwood Springs
Steve Boyd, Chief Operating Officer
Yvette Gustad, Finance Director

City of Glenwood Springs, Colorado
Comprehensive Annual Financial Report
December 31, 2021

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City of Glenwood Springs, Colorado
Comprehensive Annual Financial Report
December 31, 2021
(continued)

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FINANCIAL SECTION (continued)

Supplementary Information (continued):

City of Glenwood Springs, Colorado
Comprehensive Annual Financial Report
December 31, 2021
(continued)

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STATISTICAL SECTION

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STATUTORY SECTION

INTRODUCTORY SECTION

CITY OF GLENWOOD SPRINGS FINANCE

101 W. 8th Street, Glenwood Springs, CO 81601

September 26, 2022

To the Honorable Mayor, members of the City Council,
City Manager and Residents of the City of Glenwood Springs:

It is with great pleasure that we present the Annual Comprehensive Financial Report (ACFR) for the City of Glenwood Springs (the "City") for the year ended December 31, 2021. The City Charter, in conjunction with State law, requires a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) to be published within six months of the close of each fiscal year or have an exception granted by the state, and audited in accordance with generally accepted auditing standards by a firm of certified public accountants. This Annual Comprehensive Financial Report is hereby issued and submitted to you in accordance with these requirements.

The report consists of management's representations concerning the finances of the City of Glenwood Springs. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established an internal control framework that is designed to both protect the assets of the City from loss, theft, or misuse and to allow for the compiling of sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's internal control procedures have been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement. To the best of management's knowledge and belief, this financial report is complete and reliable in all material respects.

McMahan and Associates, L.L.C., a firm of certified public accountants, performed the annually required independent audit of the City's annual financial report. This independent audit provides reasonable assurance that the financial statements of the City of Glenwood Springs for the fiscal year ended December 31, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Glenwood Springs' financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented on page A1 & A2 in the financial section of this report.

Generally accepted accounting principles require that management provides a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The City of Glenwood Springs' MD&A can be found immediately following the report of the independent auditors. This letter of transmittal and the MD&A are designed to complement each other and should be read in that context.

Profile of the City of Glenwood Springs

The City of Glenwood Springs was incorporated as a home rule City under provisions of the Constitution of Colorado. The City is located in the Western Slope of Colorado, situated within the Rocky Mountains, approximately 170 miles west of Denver and is the county seat of Garfield County. The estimated current population of the City is 10,000.

The City has all the powers granted to municipal corporations and to cities by the constitution and general laws of the State of Colorado, including the power to acquire property within or outside its corporate limits for any City purpose, to sell, lease, mortgage, hold, manage, and control such property as its interests may require, except as prohibited by the state constitution or the City Charter.

Policy-making and legislative authority are vested in a City Council consisting of seven members, one of which is a Mayor selected by Council. The Council is responsible, among other things, for passing ordinances, adopting the budget, appointing boards and commissions, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the City, and for appointing the heads of the various departments. The Council is elected on a non-partisan basis. Council members serve four-year staggered terms. The Mayor's term is two years.

While the City Council exercises the legislative power of the City, other City officials oversee the daily operation of the City. Glenwood Springs is a Council-Manager form of City government and provides full-service municipal services. As noted above, the City Council appoints the City Manager and City Attorney, both of whom serve at the pleasure of the Council.

The City has approximately 200 full-time equivalent employees. General Government Services provided include police, parks and recreation, public transportation, public works, community and economic development, city clerk, financial management, information technology, street maintenance, capital project management, a municipal court and engineering. Fire protection and emergency medical services, water, wastewater, electric service and broadband service are provided to City residents. The City also operates a landfill facility, community broadband and airport.

Financial Management and Factors Affecting General Conditions

The City of Glenwood Springs' economy experienced a downturn starting in 2008 and transitioned into recovery in 2010. Since then the local economy has experienced sustained improvements. However, indicators include a decrease in sales tax in 2017 when compared to the prior year of 1.9% primarily due to the interruption the local economy experienced from the replacement of the Grand Avenue Bridge. In 2018 the City did see a recovery of sales tax revenue with an increase of 5.9% over 2017 and 3.8% over the pre-bridge construction revenue of 2016. The City's sales tax revenue grew 4.5% in 2019 from 2018 but the COVID pandemic caused a 7% decrease in 2020 tax revenues. Tax receipts rebounded in 2021 and were up 18.3% from 2019 receipts and 24.3% from 2020 collections.

Additional, and more complete information regarding the City's overall financial condition and changes in net position, can be found in the Management's Discussion and Analysis, found on page B1 of this report.

From a financial management standpoint, the City has maintained strong controls, both in the areas of internal controls and budgetary controls. The City's reliance on consumption-based tax revenues for ongoing operations requires recognition that contraction of the local retail economy will result in a decrease in revenues to support operations. These controls create an environment that permits the City to quickly adapt to changes in revenue forecasts, modifying spending plans accordingly.

The Finance Director oversees a set of City-wide internal controls that provide reasonable assurances that financial activity transacted by and among City departments is managed in a way that results in complete, accurate, and timely accounting for all financial transactions. All bank statements and accounts are closed and reconciled monthly. The objective of the City's budgetary controls is twofold: to ensure compliance with legal provisions embodied in the annually appropriated budget approved by the City Council, and to provide funding allocations to City departments sufficient to permit them to effectively and efficiently deliver services to their customers, the citizens, and Glenwood Springs visitors.

Activities of the general fund, special revenue funds, capital project funds, business-type funds, and internal service funds are included in the annually appropriated budget resolution. Appropriations for all funds lapse at year end. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the individual fund level. Even though the budget enacted by the City Council is at the fund level, the City prepares a program-based budget by department for control at the departmental level in its General Fund, referred to as each department's operating budget. Department heads have the authority to reallocate the distribution of budget amounts within and among programs within their department as necessary to accomplish priority goals and achieve their departmental mission.

The City utilizes a fund balance policy as another form of budgetary control. This policy ensures sufficient cash is on hand (typically 90 to 120 days of annual appropriations in the General Fund) to cover all current cash flow and budgetary requirements, and sets targets for fund balances sufficient to permit the City to absorb an economic downturn without having to significantly reduce services or ask Glenwood's citizens for emergency funding to cover the cost of necessary operating costs. As noted above, budget-to-actual comparisons are provided in this report for each major individual governmental fund for which an appropriated annual budget has been adopted.

Long-term Financial Planning

Management's long-term financial plans for each major City fund assume reasonable growth rates for revenues, based upon historical results and current economic conditions, and pragmatic expenditure estimates that account for increasing cost pressures in the energy, construction and transportation sectors of the economy, and the reality of increasing health care and wage costs for City employees. Apart from that, conservative budgets are still in place to ensure sufficient reserves in the case of another shift in the economy. Please see the Management Discussion and Analysis for more complete information regarding the City's multi-year financial planning process and the predicted future financial condition of all budgeted funds.

Compliance with the Taxpayer Bill of Rights (TABOR)

The Colorado Constitutional Amendment passed in November 1992 known as TABOR restricts growth in governmental revenues and property tax revenues to amounts adjusted for inflation and a local growth factor. Glenwood Springs has historically complied with TABOR requirements and has done so again in 2021.

Major Initiatives and Accomplishments

The City completed its replacement of its 27th Street Bridge in 2020. The project includes a pedestrian bridge in addition to the vehicular bridge, significant street improvements at each end and the installation of a roundabout on the east side.

The City also designed a re-build of a section of South Midland, the major thoroughfare to the south end of town and accessing the turn-off to 4-mile road. This project was bid in 2019, construction began in 2020 and will be completed in 2022. The City applied for and was awarded a Build America grant of approximately $7 million to offset a portion of the project cost.

The City completed a shoreline renovation of Two Rivers Park in 2020 that includes a retaining wall, restrooms, beach area and shoreline work. During 2021 the City also completed or progressed on a number of construction projects including streets and water infrastructure underneath.

On March 1, 2019 the City went live with the financial module of a new Enterprise Resource Planning (ERP) software called Munis and will go live with Phase 2, HR and payroll, on January 1, 2020. COVID caused the Revenue (Accounts Receivable/Cash Receipting/Utility Billing) module implementation to be pushed into 2022 and EnerGov (community development) is now scheduled to kick off in 2023.

The City established a Broadband enterprise fund and made substantial progress in 2021 in building services out on a city-wide basis. We believe the entire project will be completed sometime in 2023 at which point all City residents will have access to reliable, ultrafast broadband.

The timely preparation of this report was accomplished through the efficient and dedicated services of the entire City of Glenwood Springs' Finance Department staff. I would like to express my appreciation of all members of the Department who assisted and contributed to its preparation. It should be noted, that staff from other departments provide great assistance in the preparation of the report and their work is also appreciated. On behalf of the administration, I would also like to thank the Mayor and City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

The City's external auditors, McMahan and Associates, L.L.C., are also commended for their comprehensive and efficient examination of the various funds of the City for the fiscal year ended December 31, 2021.

Respectfully submitted,

Yvette Gustad

Yvette Gustad
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Glenwood Springs
Colorado

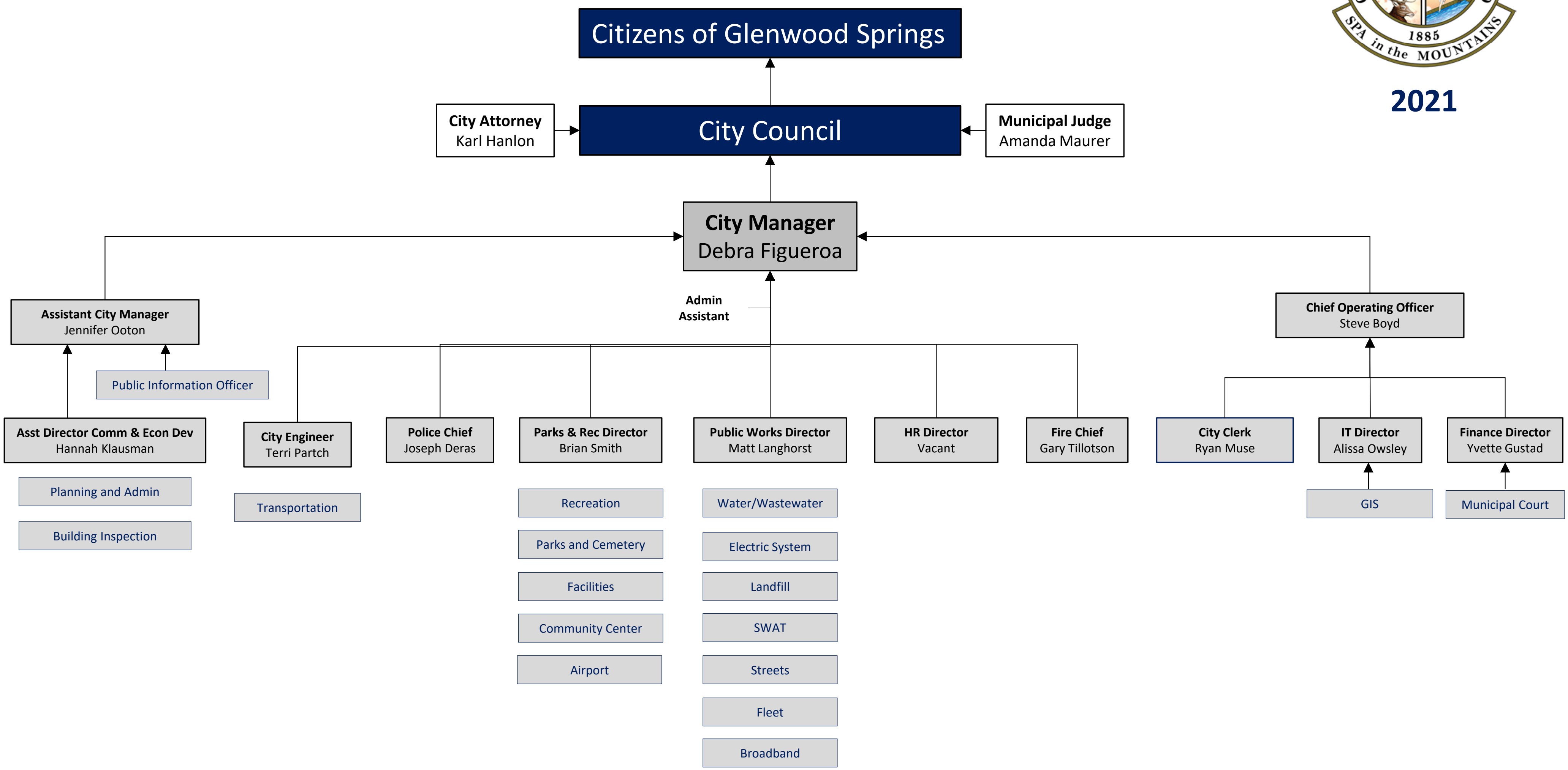
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill
Executive Director/CEO

City of Glenwood Springs Organizational Chart

2021



CITY OF GLENWOOD SPRINGS, COLORADO
LIST OF ELECTED AND ADMINISTRATIVE OFFICIALS
December 31, 2021

Elected Officials

Mayor	Jonathan Godes
Mayor Pro-tem	Charlie Willman
Council Members	Shelley Kaup
	Steve Davis
	Ingrid Wussow
	Paula Stepp
	Tony Hershey

Administrative Officials

City Manager	Debra Figueroa
Chief Operating Officer	Steve Boyd
Asst City Mgr/Community Dev Director	Jennifer Ooton
City Clerk	Ryan Muse
Finance Director	Yvette Gustad
IT Director	Alissa Owsley
Police Chief	Joseph Deras
Public Works Director	Matthew Langhorst
Parks and Recreation Director	Brian Smith
City Engineer	Terri Partch
Municipal Court Administrator	Robin Bustad
City Attorney	Karl Hanlon

FINANCIAL SECTION

M & A

McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

Chapel Square, Bldg C
245 Chapel Place, Suite 300
P.O. Box 5850, Avon, CO 81620

Web Site: www.mcmahancpa.com
Main Office: (970) 845-8800
Facsimile: (970) 845-8108
E-mail: mcmahan@mcmahancpa.com

INDEPENDENT AUDITOR'S REPORT

To the Members of City Council
City of Glenwood Springs
Glenwood Springs, Colorado

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Member: American Institute of Certified Public Accountants

Paul J. Backes, CPA, CGMA
Michael N. Jenkins, CA, CPA, CGMA
Matthew D. Miller, CPA

Avon: (970) 845-8800
Aspen: (970) 544-3996
Frisco: (970) 668-3481

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 U.S. 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 U.S. 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

U.S. GAAP requires Management's Discussion and Analysis in section B and the Schedule of the City's Employer's Proportionate Share of the Net Pension Asset / Liability and the Schedule of City Contributions in Section E 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 section B in accordance with U.S. GAAS, 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.

Required Supplementary Information (continued)

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by U.S. GAAP. The budgetary comparison information in section E is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining fund financial statements, individual fund budgetary information, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards as required by *Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* included in the Single Audit Section listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements, individual fund budgetary information, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the introductory section, combining fund financial statements, individual fund budgetary information, the Local Highway Finance Report, the statistical section, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

INDEPENDENT AUDITOR'S REPORT
To the Members of City Council
City of Glenwood Springs, Colorado

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated September 29, 2022 on our consideration of the City'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 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 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 City's internal control over financial reporting and on compliance.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
September 29, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Glenwood Springs, Colorado

Management's Discussion and Analysis
December 31, 2021

As management of the City of Glenwood Springs (the “City”), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021.

Overview of the Financial Statements

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

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

The Statement of Net Position presents information on all the City’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the City include general government, transportation, public safety, community development, public works and culture and recreation. The business-type activities of the City include water and sewer operations, electric distribution operation, airport and landfill operations.

The government-wide financial statements can be found in Section C of this report.

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

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The City’s major governmental funds include the General Fund, Fire and Ambulance Fund, Downtown Development Authority, Capital Projects Fund, Street Tax Fund, and the Acquisition and Improvement Fund. The City also reports a number of non-major governmental funds.

Overview of the Financial Statements (continued)

Governmental Funds (continued): Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City adopts an annual appropriated budget for all governmental funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with state budget statute.

The basic major governmental fund financial statements can be found in Section C.

Proprietary Funds: The City reports two categories of proprietary funds - Internal Service and Enterprise. The Fleet Service Fund, an internal service fund created in 2007, provides vehicle and equipment replacement and maintenance services to the City's governmental and enterprise activities. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses Enterprise Funds to account for its Water and Sewer, Electric Distribution, Airport and Landfill Operations.

Proprietary Funds provide the same type of information as the government-wide financial statements, only in more detail. The Proprietary Fund financial statements provide separate information for each of the business-type services provided by the City, each of which is considered to be a major fund of the City.

The basic Proprietary Fund financial statements can be found in Section C of this report.

Fiduciary Funds: Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for Fiduciary Funds is much like that used for Proprietary Funds. The Fiduciary Fund used by the City is the Cemetery Reserve.

The basic Fiduciary Fund financial statements can be found in Section C of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found in Section D of this report.

Government-wide Financial Analysis:

City of Glenwood Spring's Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	(restated) 2020	2021	2020	2021	(restated) 2020
Assets:						
Current and other assets	48,210,184	40,560,465	24,366,370	23,881,532	72,576,554	64,441,997
Capital assets, net	106,479,335	106,537,549	80,863,654	74,908,827	187,342,989	181,446,376
Total Assets	154,689,519	147,098,014	105,230,024	98,790,359	259,919,543	245,888,373
Deferred Outflows of Resources:	34,643	34,643	-	-	34,643	34,643
Liabilities:						
Other liabilities	7,103,200	5,230,503	4,613,538	5,604,900	11,716,738	10,835,403
Long-term liabilities	20,621,698	22,164,440	36,689,478	29,301,839	57,311,176	51,466,279
Total Liabilities	27,724,898	27,394,943	41,303,016	34,906,739	69,027,914	62,301,682
Deferred Inflows of Resources:	3,664,879	2,327,976	-	-	3,664,879	2,327,976
Net Position:						
Net investment in capital assets	85,718,279	88,064,892	64,617,934	56,113,082	150,336,213	144,177,974
Restricted	3,710,624	1,410,970	-	-	3,710,624	1,410,970
Unrestricted	33,905,482	27,933,876	(690,926)	7,770,538	33,214,556	35,704,414
Total Net Position	123,334,385	117,409,738	63,927,008	63,883,620	187,261,393	181,293,358

Government-wide Net Position and Activities:

Traditionally, the largest portion of any municipality's investments is in its capital assets. Land, buildings, equipment, machinery, and specialized tools are necessary in order to deliver and/or provide services to the City's residents and visitors. The City's net investment in capital assets account for 80% of its net position; these assets are not an available source for payment of future spending. Of the remaining $36,925,180 in net position, $1,115,112 is restricted for TABOR reserve, $69,968 is restricted for police asset forfeitures, $2,067,382 is restricted for debt service, $458,162 is restricted by enabling legislation, and $33,214,556 is unrestricted.

At the end of the 2021 fiscal year, the City is able to report positive balances in all three categories of net position, first for the government as a whole, and then as separate governmental and business-type activities.

The City's net position increased by $5,968,035 during the current fiscal year from $181,293,358 to $187,261,393. Governmental activities continued to increase as the City contributed to ongoing downtown projects. The decrease in business-type activities can primarily be attributed to the City's Electric operations.

Government-wide Financial Analysis (continued):

City of Glenwood Spring's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	(restated) 2020	2021	2020	2021	(restated) 2020
Revenues:						
Program revenues:						
Charges for services	6,568,539	5,577,001	26,357,530	24,590,471	32,926,069	30,167,472
Grants and contributions:						
Operating	10,144,480	3,280,064	13,741	6,190	10,158,221	3,286,254
Capital	237,744	167,240	226,514	465,693	464,258	632,933
General revenue:						
Sales and use taxes	25,281,301	20,524,445	-	-	25,281,301	20,524,445
Property taxes	2,264,129	2,318,200	-	-	2,264,129	2,318,200
Other taxes	1,910,704	1,262,273	-	-	1,910,704	1,262,273
Interest and other revenues	715,417	1,435,620	29,881	147,733	745,298	1,583,353
Total Revenues	47,122,314	34,564,843	26,627,666	25,210,087	73,749,980	59,774,930
Expenses:						
General government	8,764,955	6,675,439	-	-	8,764,955	6,675,439
Transportation	2,027,262	1,850,028	-	-	2,027,262	1,850,028
Public safety	13,105,187	8,536,743	-	-	13,105,187	8,536,743
Community development	2,816,591	1,863,719	-	-	2,816,591	1,863,719
Public works	10,847,838	8,681,277	-	-	10,847,838	8,681,277
Culture and recreation	4,859,350	4,034,359	-	-	4,859,350	4,034,359
Interest on long-term debt	685,526	766,040	-	-	685,526	766,040
Water and sewer	-	-	6,865,487	6,129,405	6,865,487	6,129,405
Electric system	-	-	13,833,897	15,652,988	13,833,897	15,652,988
Broadband operations			1,204,882	-	1,204,882	-
Airport operations	-	-	254,843	174,994	254,843	174,994
Landfill	-	-	2,516,127	2,641,078	2,516,127	2,641,078
Total Expenses	43,106,709	32,407,605	24,675,236	24,598,465	67,781,945	57,006,070
Change in Net Position						
Before Transfers	4,015,605	2,157,238	1,952,430	611,622	5,968,035	2,768,860
Transfers	1,909,042	1,706,167	(1,909,042)	(1,706,167)	-	-
Change in Net Position	5,924,647	3,863,405	43,388	(1,094,545)	5,968,035	2,768,860
Net Position - Beginning	117,409,738	113,546,333	63,883,620	64,978,165	181,293,358	178,524,498
Net Position - Ending	123,334,385	117,409,738	63,927,008	63,883,620	187,261,393	181,293,358

Governmental Activities: Governmental activities increased the City's net position by $4,015,605 before transfers. Significantly impacting the 2021 results was a general increase in grants and contributions, much of which related to COVID-19 pandemic funding and strong sales tax revenues.

Business-type Activities: Business-type activities increased the City's net position by $1,952,430 before transfers. Key elements of this increase are as follows:

- The Water and Sewer Fund's net position increased by $1,390,300, before transfers. Consumer usage has increased and overall user fees have been increased by the City to help pay for the debt associated with upgrades to the water system needed as a result of the Grizzly Creek fires of 2020. During 2020 the City had decreased operational costs due to budget cuts from the pandemic and related uncertainty. The loan agreement is in the amount of $31,460,100 and will require principal and interest payments until 2032. For the year ended December 31, 2021 principal and interest expenses totaled $1,940,061.

Government-wide Financial Analysis (continued):

Business-type Activities (continued):

- The Electric Fund's net position decreased by $713,229 before transfers. This is attributable usage decreases resulting from business and interstate closures, and assets being transferred to the newly established Broadband Enterprise fund.

- The Broadband Fund was created in 2021 to account for revenues and expenditures generated by the buildout and operation of Community Broadband. Broadband previously operated as part of the city's electric fund which provided collateral for a $9 million loan. Assets owned by Broadband were transferred from the Electric Fund in 2021.

- The Airport Operations Fund's net position decreased by $11,714 before transfers, as a result of increased fuel sales.

- The Landfill Fund's net position increased by $140,151 before transfers. This is a result of budgeted projects including a scale replacement being delayed into 2022.

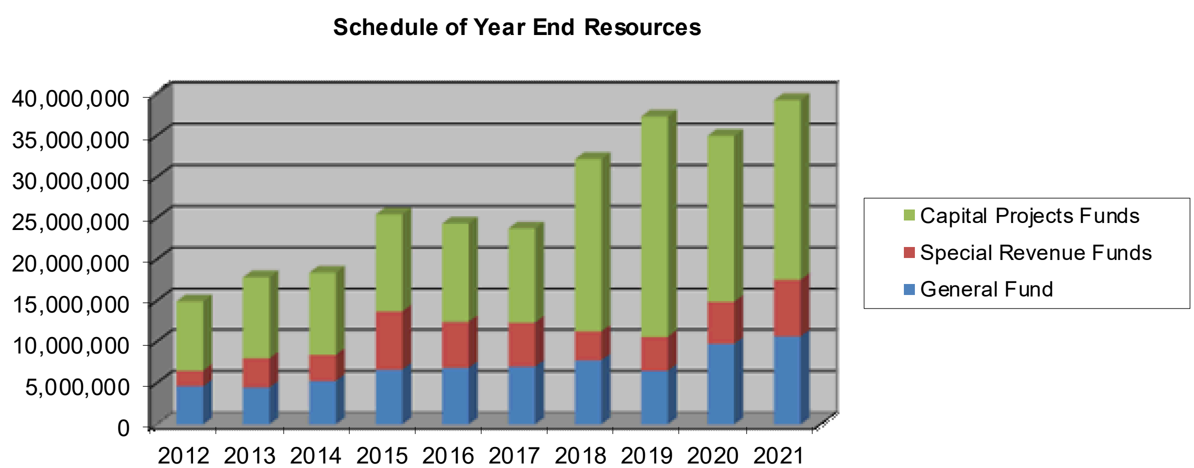
- In 2007, the Landfill Fund advanced $435,767 to the Downtown Development Authority for the purchase of property, which is being repaid in installments. In 2012, the Landfill advanced an additional $1,000,000 to the Downtown Development Authority for the construction of the Cooper Street parking structure. There are annual principal and interest payments through August 2027 required on these advances.

Financial Analysis of the City's Funds

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

Governmental Funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balances 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 City's governmental funds reported combined ending fund balances of $39,303,401, an increase of $4,329,496 from the prior year ending fund balances. The following graph provides a view of the City's ending fund balances:



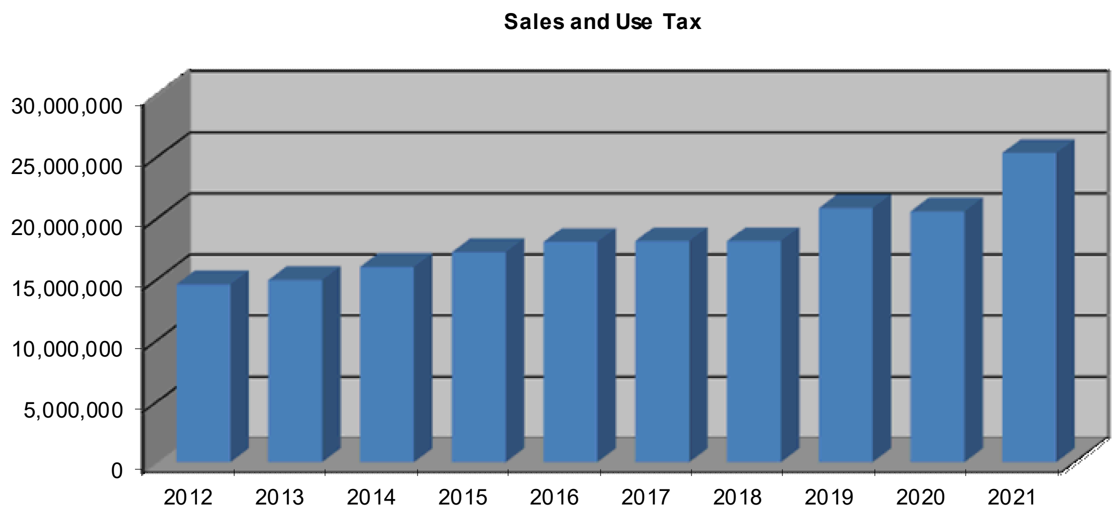
Financial Analysis of the City's Funds (continued)

Governmental Funds (continued):

The increase of $880,052 in the fund balance for the General Fund was as a result of conservative spending and increased sales tax collections from 2020.

The increase of $1,771,838 in the fund balance for the Special Revenue Funds is primarily as a result of an increase in accommodation and sales taxes.

The City’s primary funding of governmental activities is sales and use tax. The following chart represents changes in the City’s sales and use tax revenue:



Sales and use tax in 2021 increased 23% over 2020 results.

Proprietary Funds: The City’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City’s proprietary funds ending net position at December 31, 2021 was $63,927,008, which is an increase of $43,388 from 2020, which is broken down by fund as follows: Water and Sewer – $37,066,798, Electric – $12,869,240, Broadband – $12,869,240, Airport – $611,972 and Landfill – $3,262,583. The net position includes each fund’s net investment of capital assets. Unrestricted net position available at year-end broken down by fund is: Water and Sewer – ($2,775,287), Electric System – ($4,410,976), Broadband – ($4,410,976), Airport – $202,367 , and Landfill Operations - ($30,952).

The approved budget for 2021 included transfers from the Enterprise funds only for debt requirements and the funding of capital costs.

Financial Analysis of the City's Funds (continued)

Original to Final Budget Variances in the General Fund: The following significant budgetary variances between the original budget and the final amended budget were noted in the General Fund:

Account	Increase (Decrease)	Reason
Revenues:		
Taxes -		
General sales tax	$ 608,108	Adjusted for revised forecasts from original budget
Permits and Licenses -		
Building permits	400,000	Higher demand for building permits than anticipated
Intergovernmental -		
Grants	995,806	Colorado Department of Local Affairs American Rescue Plan Non Entitlement Unit (NEU) Tranche 1 Allocation of $1,247,952 awarded in June 2021.
Charges and Fees -		
Recreation fees	(460,000)	Community Center and program fees less than forecasted because of slow recovery from COVID shutdown
Expenses:		
Public Safety -		
Police department	(280,099)	Moved projects not completed in 2021 to 2022
Community Development -		
Administration/planning	416,652	Economic development plan, micro loans and increases
Public Works -		
Administration/engineering	307,262	Stormwater and flood plain analysis, drainage facilities mapping
Facilities	347,675	Implemented salary study. Moved employees from Community Cente
Culture and Recreation -		
Recreation	(638,446)	Moved projects not completed in 2021 to 2022
Arts programs	233,776	The City moved full and part time employees out of Recreation and into Arts

Budget Variances in the General Fund: The following significant variances were noted in the General Fund:

Account	Variance Positive (Negative)	Reason
Revenues:		
Taxes -		
General sales tax	$ 1,632,467	Overperformance of sales and use tax collections
Permits and licenses -		
Building permits	(273,266)	The City increased the budget mid year, however, the significant permits the City expected to see were delayed into 2022.
Intergovernmental -		
Grants	(995,980)	The City budgeted for, but did not spend any of the June 2021 Colorado Department of Local Affairs American Rescue Plan Non Non Entitlement Unit (NEU) Tranche 1 Allocation, which was for $1,247,952, so the funding was deferred.
Expenses:		
Public Works:		
Administration/engineering	384,496	The City did a supplemental budget for stormwater and floodplain analysis, but studies on pedestrian bridges and debris flow were carried into 2022.

Financial Analysis of the City's Funds (continued)

Capital Assets: The City's capitalization policy pertains to assets with a purchase value of $5,000 or greater. Assets of lesser value are treated as operational expenditures. As of December 31, 2021, the City's investment in capital assets (less accumulated depreciation) for governmental activities was $106,479,335. The investment in capital assets (less accumulated depreciation) for business-type activities was $80,863,654.

During 2021, the major capital expenditures included:

- Street Tax Fund:
  - Blake Avenue Improvements for $146,587
  - Red Mountain for $1,362,359
- Capital Projects Fund:
  - IT infrastructure upgrades of $320,970
  - Community and Art Center improvements were completed for $328,794
- Acquisition and Improvement Fund:
  - South Midland Rebuild totaling $10,319,260
  - South Bridge Improvements continued, totaling $2,471,160
- Water and Sewer Fund:
  - Water treatment system upgrades continued, totaling $1,563,399
  - Wastewater system upgrades of $2,348,719
- Electric Fund:
  - Purchased transformers for $124,447
  - Continued improvements to Cardnell substation of $166,888
- Broadband Fund:
  - Purchased and installed broadband equipment, fiber and broadband materials, for total of $1,976,113
- Airport Fund:
  - Installation airport fuel system for $32,832
  - Purchased a solar-powered self-contained advanced air traffic advisory system for $91,800
- Landfill Fund:
  - Construction of new ponds of $564,151
  - Compost project of $245,585
- Fleet Service Fund:
  - Purchased a track loader for $60,554

For the year ended December 31, 2021, the City had governmental activities depreciation of $5,130,722 and business-type activities depreciation of $3,123,181.

Additional information as well as a detailed classification of the City's net capital assets can be found in the Notes to the Financial Statement in section D.

Long-term Debts: As of the end of the current fiscal year, the City's long-term liabilities totaled $61,404,073 . During 2021, the City issued Enterprise loans of $8,980,654 for water and wastewater improvements. During 2021 the City governmental funds had principal payments totaling $1,615,000. The City enterprise funds had principal payments totaling $1,382,050. In addition to City bond activity, the City compensated absence liabilities increased $270,613 and the landfill closure and post closure liability increased $133,832.

Additional information as well as a detailed classification of the City's total long-term liabilities can be found in the Notes to the Financial Statements in section D of this report.

Next Year's Budget and Rates: The City's General Fund balance at the end of fiscal year 2021 totaled 10,617,981 . The original 2022 budget anticipates increasing this balance by approximately $76,885.

Request for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Glenwood Springs, City Finance Director, 101 W. 8th Street, Glenwood Springs, CO 81601.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Glenwood Springs, Colorado
Statement of Net Position
December 31, 2021

	Governmental Activities	Business Type Activities	Total
Assets:			
Current Assets:			
Cash and investments - unrestricted	35,051,832	11,774,568	46,826,400
Cash and investments - restricted	2,067,382	11,811,517	13,878,899
Accounts, taxes, and interest receivable	6,672,632	3,302,237	9,974,869
Due from other governments	979,759	-	979,759
Prepaid items	1,820	-	1,820
Internal balances	3,424,167	(3,424,167)	-
Inventory	12,592	902,215	914,807
Total current assets	48,210,184	24,366,370	72,576,554
Capital assets not being depreciated:			
Land and water rights	14,149,612	1,584,843	15,734,455
Construction in progress	28,515,754	8,885,735	37,401,489
Capital assets being depreciated:			
Buildings and improvements	122,224,545	119,627,911	241,852,456
Equipment and vehicles	17,294,533	5,250,123	22,544,656
Less accumulated depreciation	(75,705,109)	(54,484,958)	(130,190,067)
Total capital assets (net)	106,479,335	80,863,654	187,342,989
Total Assets	154,689,519	105,230,024	259,919,543
Deferred Outflows of Resources:			
Deferred pension expenses	34,643	-	34,643
Total Deferred Outflows of Resources	34,643	-	34,643
Liabilities:			
Current Liabilities:			
Accounts, retainage, arbitrage & deposits payable	3,343,430	2,102,525	5,445,955
Accrued payroll and taxes	511,699	160,090	671,789
Accrued interest	52,960	135,202	188,162
Unearned revenue	13,151	55,269	68,420
Deposits	1,030,123	219,392	1,249,515
Compensated absences - Due within one year	491,837	196,535	688,372
Long-term debt - Due within one year	1,660,000	1,744,525	3,404,525
Total current liabilities	7,103,200	4,613,538	11,716,738
Noncurrent liabilities:			
Compensated absences	747,514	294,803	1,042,317
Long-term debt	19,395,000	36,394,675	55,789,675
Net pension liability	479,184	-	479,184
Total noncurrent liabilities	20,621,698	36,689,478	57,311,176
Total Liabilities	27,724,898	41,303,016	69,027,914
Deferred Inflows of Resources:			
Property taxes	3,630,355	-	3,630,355
Deferred pension expenses	34,524	-	34,524
Total Deferred Inflows of Resources	3,664,879	-	3,664,879
Net Position:			
Net investment in capital assets	85,718,279	64,617,934	150,336,213
Restricted for:			
Emergencies	1,115,112	-	1,115,112
Asset forfeiture	69,968	-	69,968
Conservation trust fund	458,162	-	458,162
Bond reserves	2,067,382	-	2,067,382
Unrestricted	33,905,482	(690,926)	33,214,556
Total Net Position	123,334,385	63,927,008	187,261,393

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Statement of Activities
For the Year Ended December 31, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/Programs:							
Governmental Activities:							
General government	8,764,955	2,137,630	388,722	-	(6,238,603)	-	(6,238,603)
Public transportation	2,027,262	60,180	829,359	-	(1,137,723)	-	(1,137,723)
Public safety	13,105,187	1,851,767	247,027	-	(11,006,393)	-	(11,006,393)
Community and economic development	2,816,591	494,143	-	-	(2,322,448)	-	(2,322,448)
Public works	10,847,838	526,005	8,679,362	39,978	(1,602,493)	-	(1,602,493)
Culture and recreation	4,859,350	1,498,814	10	197,766	(3,162,760)	-	(3,162,760)
Interest on long-term debt	685,526	-	-	-	(685,526)	-	(685,526)
Total Governmental Activities	43,106,709	6,568,539	10,144,480	237,744	(26,155,946)	-	(26,155,946)
Business-type Activities:							
Water and sewer	6,865,487	8,218,630	4,604	25,002	-	1,382,749	1,382,749
Electric system	13,833,897	14,532,475	-	193,282	-	891,860	891,860
Broadband operations	1,204,882	752,636	-	-	-	(452,246)	(452,246)
Airport operations	254,843	213,413	9,137	-	-	(32,293)	(32,293)
Landfill operations	2,516,127	2,640,376	-	8,230	-	132,479	132,479
Total Business-type Activities	24,675,236	26,357,530	13,741	226,514	-	1,922,549	1,922,549
Total	67,781,945	32,926,069	10,158,221	464,258	(26,155,946)	1,922,549	(24,233,397)

	Governmental Activities	Business-type Activities	Total
General Revenues:			
Taxes:			
Property tax, levied for general purposes	2,264,129	-	2,264,129
Specific ownership tax	164,573	-	164,573
Sales and use tax	25,281,301	-	25,281,301
Severance tax	64,208	-	64,208
Franchise tax	179,441	-	179,441
Accommodations tax	1,464,683	-	1,464,683
Other miscellaneous taxes	37,799	-	37,799
Unrestricted investment earnings	3,496	23,221	26,717
Grants, contributions and miscellaneous income not restricted for specific purposes	711,921	-	711,921
Gain on sale of capital assets	-	6,660	6,660
Transfers	1,909,042	(1,909,042)	-
Total General Revenues and Transfers	32,080,593	(1,879,161)	30,201,432
Change in Net Position	5,924,647	43,388	5,968,035
Net Position - Beginning (as restated)	117,409,738	63,883,620	181,293,358
Net Position - Ending	123,334,385	63,927,008	187,261,393

The notes to the financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

City of Glenwood Springs, Colorado
Balance Sheet
Governmental Funds
December 31, 2021

	General	Fire and Ambulance Fund	Downtown Development Authority	Street Tax Fund	Capital Projects Fund	Acquisition and Improvement	Non-major Governmental Funds	Total
Assets:								
Cash and investments - unrestricted	8,647,109	14,227	1,376,368	2,088,509	5,956,026	10,402,673	6,156,773	34,641,685
Cash and investments - restricted	-	-	-	-	-	2,067,382	-	2,067,382
Taxes receivable	3,500,212	-	69,710	335,656	319,554	-	407,828	4,632,960
Accounts receivable, net	750,431	111,610	-	-	24,978	671,312	472,539	2,030,870
Interest receivable	5,946	-	-	-	2,801	-	55	8,802
Due from other governments	-	-	-	-	-	979,759	-	979,759
Due from other funds	3,592,197	-	-	-	-	-	-	3,592,197
Prepaid items	-	-	-	-	-	-	1,820	1,820
Total Assets	16,495,895	125,837	1,446,078	2,424,165	6,303,359	14,121,126	7,039,015	47,955,475
Liabilities:								
Accounts/vouchers payable	944,133	15,488	6,905	229,357	216,873	1,531,499	366,598	3,310,853
Other liabilities	1,030,123	-	-	-	-	-	-	1,030,123
Accrued payroll and related liabilities	380,023	110,349	-	-	9,190	-	-	499,562
Due to other funds	-	-	168,030	-	-	-	-	168,030
Unearned revenue	10,651	-	-	2,500	-	-	-	13,151
Total Liabilities	2,364,930	125,837	174,935	231,857	226,063	1,531,499	366,598	5,021,719
Deferred Inflows of Resources:								
Unavailable property taxes	3,512,984	-	69,710	-	-	-	47,661	3,630,355
Total Deferred Inflows of Resources	3,512,984	-	69,710	-	-	-	47,661	3,630,355
Fund Balances:								
Nonspendable	562,101	-	-	-	-	-	1,820	563,921
Restricted	1,185,080	-	-	-	-	2,067,382	458,162	3,710,624
Committed	2,482,144	-	1,201,433	2,192,308	1,476,639	-	3,054,368	10,406,892
Assigned	-	-	-	-	4,600,657	10,522,245	3,110,406	18,233,308
Unassigned	6,388,656	-	-	-	-	-	-	6,388,656
Total Fund Balance	10,617,981	-	1,201,433	2,192,308	6,077,296	12,589,627	6,624,756	39,303,401
Total Liabilities, Deferred Inflows and Fund Balances	16,495,895	125,837	1,446,078	2,424,165	6,303,359	14,121,126	7,039,015	47,955,475

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2021

Governmental Funds Total Fund Balance	39,303,401
Add:	
Capital assets used in governmental activities (excluding Fleet Services) are not considered current financial resources and, therefore, not reported in the governmental funds.	102,521,634
Internal Service Funds are used by the City to account for the repair and replacement costs of the City's heavy equipment and vehicles. The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Activities.	4,325,967
Less:	
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. This is the amount of City long-term liabilities, including accrued interest, accrued compensation, and deferred costs.	(22,337,552)
Long-term liabilities, including net pension obligations, are not due and payable in the current period and therefore are not reported in the funds. This is the amount of the City's net pension liability, adjusted for changes in pension related actuarial assumptions, proportion of collective pension amounts, differences between actual and expected experience and investments earnings, and differences between actual and annualized contributions to the pension plan, that are amortized over the average remaining service life of all active and inactive plan participants.	(479,065)
Governmental Activities Net Position	123,334,385

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2021

	General	Fire and Ambulance Fund	Downtown Development Authority	Street Tax Fund	Capital Projects Fund	Acquisition and Improvement	Non-major Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	12,026,451	-	367,172	3,160,233	3,160,233	6,320,465	4,121,345	29,155,899
Permits and licenses	432,038	-	-	-	-	-	-	432,038
Intergovernmental revenue	1,200,783	25,000	-	-	39,978	8,355,855	1,148,405	10,770,021
Charges for services	1,382,184	1,500,665	-	-	525,573	-	80,315	3,488,737
Investment income (loss)	(16,159)	-	530	5,931	8,653	1,472	3,016	3,443
Miscellaneous	3,132,878	-	6,070	65,926	44,459	581,873	243,209	4,074,415
Total Revenues	18,158,175	1,525,665	373,772	3,232,090	3,778,896	15,259,665	5,596,290	47,924,553
Expenditures:								
General government	4,907,370	-	196,252	-	421,969	719,753	52,619	6,297,963
Transportation	-	-	-	2,496,543	-	-	1,490,905	3,987,448
Public safety	4,007,344	4,560,071	-	-	-	-	486,817	9,054,232
Community and economic development	1,095,006	-	-	-	-	-	1,011,746	2,106,752
Public works	2,326,436	-	-	-	692,397	13,382,951	-	16,401,784
Culture and recreation	3,795,625	-	-	-	583,079	96,915	8,680	4,484,299
Debt service:				-				
Principal	-	-	-	280,000	-	1,335,000	-	1,615,000
Interest	-	-	6,601	40,242	-	642,635	-	689,478
Total Expenditures	16,131,781	4,560,071	202,853	2,816,785	1,697,445	16,177,254	3,050,767	44,636,956
Excess (Deficiency) of Revenues Over Expenditures	2,026,394	(3,034,406)	170,919	415,305	2,081,451	(917,589)	2,545,523	3,287,597
Other Financing Sources (Uses):								
Insurance reimbursements	145,990	1,767	-	-	-	-	-	147,757
Transfers in	3,741,142	3,032,639	-	-	1,502,040	100,000	623,795	8,999,616
Transfers (out)	(5,033,474)	-	-	-	(617,000)	(1,420,000)	(1,035,000)	(8,105,474)
Total Other Financing Sources (Uses)	(1,146,342)	3,034,406	-	-	885,040	(1,320,000)	(411,205)	1,041,899
Net Change in Fund Balance	880,052	-	170,919	415,305	2,966,491	(2,237,589)	2,134,318	4,329,496
Fund Balance - Beginning of Year	9,737,929	-	1,030,514	1,777,003	3,110,805	14,827,216	4,490,438	34,973,905
Fund Balance - End of Year	10,617,981	-	1,201,433	2,192,308	6,077,296	12,589,627	6,624,756	39,303,401

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Reconciliation of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2021

Net Change in Fund Balances of Governmental Funds	4,329,496
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of by which depreciation exceeded capital outlay expenses for the year.	$1,115,989
The City has sold assets which are shown at their sales price on governmental funds but are shown as a gain or loss on the sale of assets based upon the sale price less the asset's book value.	(5,779)
The net effect of miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers) is a decrease to net position:	(680,814)
Repayment of bond principal and leases are expenditures in the governmental funds, but the repayment reduces long term liabilities in the Statement of Net Position. This represents the total principal repayments, the change in accrued interest at year end and amortization of debt-related deferrals.	1,618,952
Changes in the City employees' accrued compensated absences are considered changes in long-term liabilities. This is the amount that accrued compensated absences increased.	(241,873)
Internal service funds are used by management to charge costs of various activities to the general and other funds. The net income or loss of the internal service funds are included in the governmental activities statement of activities.	(221,108)
the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the change in City's net pension obligation during the year, including differences between employer contributions to the pension plan and amortization of pension-related deferrals.	9,784
Governmental Activities Change in Net Position	5,924,647

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2021

	Water and Sewer	Electric System	Airport Operations	Landfill Operations	Broadband	Totals	Governmental Activities Internal Service Fund
Assets:							
Current assets:							
Cash and equivalents - Unrestricted	-	1,906,736	168,221	-	6,279,069	8,354,026	410,147
Cash and equivalents - Restricted	11,113,946	-	-	697,571	-	11,811,517	-
Investments - Unrestricted	1,407,465	1,063,332	-	949,745	-	3,420,542	-
Accounts receivable - Trade (net of allowance for doubtful accounts)	677,837	2,000,735	10,137	600,314	13,214	3,302,237	-
Inventory	399,299	311,400	29,220	-	162,296	902,215	12,592
Due from other funds	-	-	-	168,030	-	168,030	-
Total Current Assets	13,598,547	5,282,203	207,578	2,415,660	6,454,579	27,958,567	422,739
Property and Equipment:							
Land	-	1,305,057	-	249,986	-	1,555,043	-
Construction in progress	2,724,413	1,611,663	-	1,304,835	3,244,824	8,885,735	-
Building, plant and system	83,300,160	32,623,933	391,225	1,787,084	1,525,509	119,627,911	833,125
Water rights	29,800	-	-	-	-	29,800	-
Equipment	1,276,002	2,405,387	210,613	947,633	373,951	5,213,586	4,060,240
Vehicles	-	13,693	-	22,844	-	36,537	4,833,036
Total	87,330,375	37,959,733	601,838	4,312,382	5,144,284	135,348,612	9,726,401
Less accumulated depreciation	(32,785,220)	(19,654,521)	(192,233)	(646,170)	(1,206,814)	(54,484,958)	(5,768,700)
Net Property and Equipment	54,545,155	18,305,212	409,605	3,666,212	3,937,470	80,863,654	3,957,701
Total Assets	68,143,702	23,587,415	617,183	6,081,872	10,392,049	108,822,221	4,380,440
Liabilities and Fund Equity:							
Current Liabilities:							
Accounts payable	377,248	1,019,114	4,407	465,492	236,264	2,102,525	32,577
Deposits	3,000	216,392	-	-	-	219,392	-
Accrued payroll and taxes	61,252	46,804	804	33,162	18,068	160,090	12,137
Accrued interest	133,010	2,192	-	-	-	135,202	-
Accrued vacation and sick pay	55,356	124,669	-	9,687	6,823	196,535	3,904
Due to other funds	2,996,425	-	-	595,772	-	3,592,197	-
Unearned revenue	51,025	-	-	-	4,244	55,269	-
Current portion of long-term debt	1,744,525	-	-	-	-	1,744,525	-
Total Current Liabilities	5,421,841	1,409,171	5,211	1,104,113	265,399	8,205,735	48,618
Long-term Liabilities:							
Long-term debt - net of current portion	25,572,029	9,122,000	-	-	-	34,694,029	-
Accrued vacation and sick pay	83,034	187,004	-	14,530	10,235	294,803	5,855
Landfill closure liability	-	-	-	1,700,646	-	1,700,646	-
Total Long-term Liabilities	25,655,063	9,309,004	-	1,715,176	10,235	36,689,478	5,855
Total Liabilities	31,076,904	10,718,175	5,211	2,819,289	275,634	44,895,213	54,473
Net Position:							
Net investment in capital assets	39,842,085	17,280,216	409,605	3,293,535	3,792,493	64,617,934	3,955,781
Unrestricted	(2,775,287)	(4,410,976)	202,367	(30,952)	6,323,922	(690,926)	370,186
Total Net Position	37,066,798	12,869,240	611,972	3,262,583	10,116,415	63,927,008	4,325,967

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Statement of Revenues, Expenditures and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Water and Sewer	Electric System	Airport Operations	Landfill Operations	Broadband	Totals	Governmental Activities Internal Service Funds Totals
Operating Revenues:							
Rentals	-	-	30,350	-	-	30,350	-
Charges and fees	8,217,445	14,407,927	183,063	2,573,435	752,396	26,134,266	612,952
Other	1,185	124,548	-	66,941	240	192,914	-
Total Operating Revenues	8,218,630	14,532,475	213,413	2,640,376	752,636	25,604,894	612,952
Operating Expenses:							
Purchased power	-	9,744,328	-	-	-	9,744,328	-
Operations and maintenance	3,247,056	1,837,316	214,815	1,319,286	1,084,971	7,703,444	980,411
General and administrative	1,451,167	1,008,414	22,571	1,075,048	16,049	3,573,249	-
Improvements	-	63,455	-	-	-	63,455	-
Depreciation	1,924,449	955,621	17,457	121,792	103,862	3,123,181	873,979
Total Operating Expenses	6,622,672	13,609,134	254,843	2,516,126	1,204,882	23,002,775	1,854,390
Operating Income (Loss)	1,595,958	923,341	(41,430)	124,250	(452,246)	2,149,873	(1,241,438)
Non-Operating Revenues (Expenses):							
Gain (loss) on disposition of asset	-	(34,158)	-	-	-	(34,158)	-
Investment income	7,552	7,991	-	7,671	7	23,221	56
Grants and contributions	25,002	-	9,137	8,230	-	42,369	-
Interest expense	(242,816)	(184,049)	-	-	-	(426,865)	-
Insurance recoveries	4,604	104	-	-	-	4,708	5,374
Total Non-Operating Revenues (Expenses)	(205,658)	(210,112)	9,137	15,901	7	(390,725)	5,430
Income (Loss) Before Transfers and Capital Contributions	1,390,300	713,229	(32,293)	140,151	(452,239)	1,759,148	(1,236,008)
Transfer (out)	(642,000)	(11,969,745)	-	(50,000)	(229,949)	(12,891,694)	-
Transfer in	-	184,049	-	-	10,798,603	10,982,652	1,014,900
Capital contributions	-	193,282	-	-		193,282	-
Change in Net Position	748,300	(10,879,185)	(32,293)	90,151	10,116,415	43,388	(221,108)
Net Position - Beginning of Year	36,318,498	23,748,425	644,265	3,172,432	-	63,883,620	4,547,075
Net Position - End of Year	37,066,798	12,869,240	611,972	3,262,583	10,116,415	63,927,008	4,325,967

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Combining Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Water and Sewer	Electric System	Airport Operations	Landfill Operations	Broadband	Totals	Governmental Activities Internal Service Funds Totals
Cash Flows From Operating Activities:							
Cash received from customers	8,463,413	14,765,014	215,008	2,433,368	743,426	26,620,229	-
Cash received from interfund services	-	-	-	-		-	612,952
Cash paid to suppliers and employees	(4,571,032)	(14,214,749)	(236,027)	(2,081,250)	(991,926)	(22,094,984)	(977,227)
Cash paid for interfund services used	(122,675)	(45,013)	(1,127)	(23,598)	-	(192,413)	-
Other operating revenues	-	124,548	-	66,941	240	191,729	-
Net Cash Provided (Used) by Operating Activities	3,769,706	629,800	(22,146)	395,461	(248,260)	4,524,561	(364,275)
Cash Flows From Non-Capital Financing Activities:							
Net refunds of customer deposits	-	(8,266)	-	-	-	(8,266)	-
Transfers from other funds	-	184,049	-	-	8,981,336	9,165,385	1,014,900
Transfers (to) other funds	2,343,839	(10,152,478)	-	545,772	(229,949)	(7,492,816)	-
Net Cash (Used) by Non-Capital Financing Activities	2,343,839	(9,976,695)	-	545,772	8,751,387	1,664,303	1,014,900
Cash Flows From Capital and Related Financing Activities:							
Sale of assets	-	40,713	-	-	-	40,713	-
Intergovernmental awards	25,002	-	9,137	8,230	-	42,369	-
Insurance proceeds	-	104	-	-	-	104	5,374
Loan proceeds	8,980,654	-			-	8,980,654	-
Repayments from other funds	-	-	-	91,234	-	91,234	-
Interest paid on bonds and equipment contracts	(351,501)	(183,704)	-	-	-	(535,205)	-
Principal paid on bonds and equipment contracts	(1,382,050)	-	-	-	-	(1,382,050)	-
Acquisition and construction of capital assets	(4,956,707)	(465,825)	(120,225)	(1,154,013)	(2,224,065)	(8,920,835)	(386,370)
Net Cash Provided (Used) by Capital and Related Financing Activities	2,315,398	(608,712)	(111,088)	(1,054,549)	(2,224,065)	(1,683,016)	(380,996)
Cash Flows From Investing Activities:							
Interest income received	13,322	4,809	-	20,948	7	39,086	56
Net Cash Provided by Investing Activities	13,322	4,809	-	20,948	7	39,086	56
Net Change in Cash and Cash Equivalents	8,442,265	(9,950,798)	(133,234)	(92,368)	6,279,069	4,544,934	269,685
Cash and Cash Equivalents - Beginning of Year	2,671,681	11,857,534	301,455	789,939	-	15,620,609	140,462
Cash and Cash Equivalents - End of Year	11,113,946	1,906,736	168,221	697,571	6,279,069	20,165,543	410,147
Cash and Cash Equivalents Consists of the Following:							
Cash in bank - Unrestricted	-	1,906,736	168,221	-	6,279,069	8,354,026	410,147
Cash in bank - Restricted	11,113,946	-	-	697,571	-	11,811,517	-
Total	11,113,946	1,906,736	168,221	697,571	6,279,069	20,165,543	410,147
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	1,595,958	923,341	(41,430)	124,250	(452,246)	2,149,873	(1,241,438)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	1,924,449	955,621	17,457	121,792	103,862	3,123,181	873,979
(Gain) / loss on sale of capital assets	-	(34,158)	-	-	-	(34,158)	-
(Increase) decrease in accounts receivable	226,882	390,230	1,595	(130,267)	(13,214)	475,226	-
(Increase) decrease in inventories	(168)	56,938	1,686	-	(162,296)	(103,840)	-
(Increase) decrease in prepaid items/other assets	-	-	-	-	-	-	(4,510)
Increase (decrease) in accounts payable and accrued expenses	4,684	(1,629,029)	(1,454)	155,654	271,390	(1,198,755)	7,694
Increase (decrease) in landfill closure liability	-	-	-	133,832	-	133,832	-
Increase (decrease) in unearned revenue	14,901	(33,143)	-	(9,800)	4,244	(23,798)	-
Increase (decrease) in customer deposits	3,000		-	-	-	3,000	-
Total Adjustments	2,173,748	(293,541)	19,284	271,211	203,986	2,374,688	877,163
Net Cash Provided (Used) by Operating Activities	3,769,706	629,800	(22,146)	395,461	(248,260)	4,524,561	(364,275)
Noncash capital and related financing activities Capital and Financing Activities:							
Assets contributed from others	-	193,282	-	-	-	193,282	-
Capital asset transfers (to) from other funds		(1,817,267)			1,817,267	-	-
Unrealized gain (loss) on investments	(5,751)	1,473	-	(13,110)	-	(17,388)	-

The notes to the financial statements are an integral part of this statement.

City of Glenwood Springs, Colorado
Statement of Fiduciary Net Position
December 31, 2021

	Cemetery Reserve Fund
Assets:	
Cash and investments	52,838
Total Assets	52,838
Net Position:	
Held in Trust	52,838

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

City of Glenwood Springs, Colorado
Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2021

	Cemetery Reserve Fund
Additions:	
Charges and fees	-
Investment income	-
Total Additions	-
Deductions:	
Capital outlay	-
Total Deductions	-
Change in Net Position	-
Net Position - Beginning of Year	52,838
Net Position - End of Year	52,838

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

NOTES TO THE FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

The City of Glenwood Springs, Colorado, ("City"), is located in Garfield County, Colorado and its major operations include police and fire protection, road maintenance, ambulance, airport, utilities and culture and recreation.

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

A. Reporting Entity

In 1966, the City became a "Home Rule City" (a municipal corporation, as defined by Colorado Revised Statutes). The City is governed by an appointed Mayor and an elected City Council which is responsible for setting policy, appointing administrative personnel and adopting an annual budget in accordance with state statutes. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City (the primary government) and its component units. Additional separate governmental units, agencies, or non-profit corporations are included in the financial statements of the City since they were discovered to fall within the oversight responsibility based upon the application of the following criteria: financial accountability, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens, and fiscal dependency.

B. Blended Component Units

In conformity with generally accepted accounting principles, the financial statements of the following component units have been included in the financial reporting entity as blended component units.

- General Improvement District Number 1980 (the "District"); the District's primary purpose is to provide infrastructure improvements to specific areas within the City's downtown area. The District's primary funding source is an ad valorem tax. The District's boundaries are entirely within the City's boundaries. Although the District is legally separate from the City, the District and the City are related through a common governing board. For financial reporting purposes, the District is reported as if it were part of the City's operations because the City is able to impose its will on the District and City Council acts as the District's *de facto* governing board.

- Downtown Development Authority (the "Authority"); the Authority is funded primarily with a Sales Tax Increment Financing (TIF) and its primary purpose is to develop and implement a downtown development and redevelopment plan for the central business area. The Authority's boundaries are entirely within the City's boundaries. The Authority exists only with the City's express consent. Although the Authority is legally separate from the City, the Authority and the City are related through a common governing board. For financial reporting purposes, the Authority is reported as if it were part of the City's operations because the City is able to impose its will on the Authority.

  Additional financial information for both component units can be obtained from the City of Glenwood Springs Finance Office at 101 W 8th Street, Glenwood Springs, Colorado 81601.

I. Summary of Significant Accounting Policies (continued)

C. Government-wide and Fund Financial Statements

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

1. 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 activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments where the amounts are reasonably equivalent to the value of interfund services provided and other charges between the City's water and sewer function, electric function, and landfill function. Elimination of these charges would distort the direct costs and program revenues reported for the related functions.

I. Summary of Significant Accounting Policies (continued)

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

2. Fund Financial Statements

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

The City reports the following major governmental funds:

(a) *General Fund* - This fund is established to account for resources devoted to financing the general services that the City performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. The fund is charged with all costs of operating the government for which a separate fund has not been established.

(b) *Fire & Ambulance Fund* - accounts for revenues received as a result of fire and ambulance services performed by the City and Rural Fire District, .

(c) *Downtown Development Authority* – A blended component unit, was established by a vote of the citizens in 2001 for the purpose of revitalizing the downtown corridor and building a parking structure and is funded by tax increment financing.

(d) *Capital Projects Fund* – accounts for major City Projects which are financed by a 0.50% sales tax.

(e) *Acquisitions and Improvements Fund* - accounts for revenues and expenditures received from a 1.00% sales tax and special assessments levied for capital improvements purposes.

(f) *Street Tax Fund* – accounts for revenues received from the 0.50% sales tax levied for transportation and related projects.

The City reports the following major proprietary funds:

(a) *Water and Sewer Fund* - accounts for activities of the fund that supplies water and sewer services to the citizens in the water and sewer service area. City water is provided on a metered basis.

(b) *Electric System Fund* - accounts for activities related to the purchase and delivery of power within the City electric service area.

(c) *Broadband Fund* – accounts for the activities related to the purchase and operation of the City installed and owned fiber optic based network, which provides internet services to residents and commercial entities in the City.

(d) *Airport Operations Fund* - accounts for activities related to user charges and maintenance expenses for the airport.

I. Summary of Significant Accounting Policies (continued)

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

2. Fund Financial Statements (continued)

The City reports the following major proprietary funds (continued):

(e) *Landfill Operations Fund* - accounts for the activities related to the operations of the City landfill and recycling program.

The City reports the following non-major governmental funds:

(a) *Tourism Fund* - accounts for funds received from a two and one-half percent rent tax on accommodations. Expenditures are restricted for tourism promotion purposes.

(b) *Victims Assistance and Law Enforcement Fund (V.A.L.E.)* - accounts for funds received from a surcharge for violation of all municipal ordinances and violations of the Model Traffic Code. Expenditures are restricted to victims' and witnesses' services and reimbursements and to Police Department equipment purchases, training, and additional personnel costs.

(c) *Conservation Trust Fund* - accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

(d) *Bus Tax Fund* - accounts for the 0.20% sales tax designated towards "Ride Glenwood Springs" bus service.

(e) *Marijuana Tax Fund* - accounts for the 5.00% sales tax and 5.00% excise tax designated towards marijuana regulation enforcement, education, and public health programs.

(f) *Tobacco Sales Tax Fund* - accounts for the 40.00% sales tax on tobacco products designated towards drug, alcohol, and tobacco prevention, youth mental and physical health, and other related city expenses.

(g) *General Improvement District Number 1980 Fund* - the District's primary purpose is to provide infrastructure improvements to specific areas within the downtown area. The District's primary funding source is an ad valorem tax.

(h) *Emergency Services Equipment Replacement Fund* - accounts for revenues received on a pro-rated basis from the Glenwood Springs Rural Fire Protection District and transfers from the General Fund for the purchase of emergency services, facilities and equipment.

The City also reports the following Internal Service Fund:

(a) *Fleet Service Fund* - accounts for the repair and maintenance costs and the capital replacement plan of the City's vehicles and heavy equipment, excluding fire trucks.

I. Summary of Significant Accounting Policies (continued)

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

2. Fund Financial Statements (continued)

The City also reports the following fiduciary funds which are not included in the government-wide statements since the resources of the fund are not available to the City:

(a) The *Cemetery Reserve Fund* accounts for funds received and restricted for the maintenance and care of the Rosebud Cemetery.

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

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

1. Long-term Economic Focus and Accrual Basis

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

2. Current Financial Focus and Modified Accrual Basis

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

3. Financial Statement Presentation

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

I. Summary of Significant Accounting Policies (continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

3. Financial Statement Presentation (continued)

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

E. Financial Statement Accounts

1. Cash, Cash Equivalents and Investments

Cash and cash equivalents are defined as deposits that can be withdrawn at any time without notice or penalty and investments with original maturities of three months or less. Investments are stated at fair value, net asset value, or amortized cost, which are detailed in note IV.A.

The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. The City allows investment in types of obligations that correspond to State Statutes, which are detailed in note IV.A.

2. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Estimated unbilled revenues from the Electric System Fund and the Water and Sewer Fund are recognized at the end of each fiscal year on a pro rata basis. The estimated amount is based on billings during the month prior to the close of the fiscal year.

3. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by the governmental units until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded as a receivable and a deferred inflow of resources.

4. Inventories

Inventories are valued at cost, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased on the fund financial statements.

I. Summary of Significant Accounting Policies (continued)

E. Financial Statement Accounts (continued)

5. Prepaid Items

The County uses the consumption method to account for prepaid items. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

6. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are shown as long-term debt on the Government-wide Statement of Net Position. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated to be taken as "terminal leave" at retirement.

7. Pensions

The City participates in an agent multiple-employer defined benefit plan administered by the Fire and Police Pension Association of Colorado (“FPPA”). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the plans have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Capital Assets

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

Capital outlay for projects is capitalized as projects are constructed. Interest incurred during the construction phase is expensed as incurred.

I. Summary of Significant Accounting Policies (continued)

E. Financial Statement Accounts (continued)

8. Capital Assets (continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	Years
Infrastructure	25-40
Buildings	30
Electric plant	40
Electric system and equipment	25
Water and sewer, plant and distribution system	40
Office furniture and equipment	10
Vehicles and tools	5

9. Deferred Outflows and Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The City has one item that qualifies for reporting under this category on the Statement of Net Position. The item is the collective deferred outflows related to the City's net pension obligation. Pension contributions made after the measurement date, and pension related deferrals will be recognized in future periods. See Note V.B.**I.**

Deferred inflows of resources represent an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two item that qualify for reporting in this category. Unavailable revenue from property taxes, reported in the governmental balance sheet and on the Statement of Net Position. Pension difference between projected and actual earnings on pension plan investments will be recognized in future periods. These amounts are deferred and recognized as an inflow from resources in the period that the amounts become available.

10. Fund Balance Classifications

Governmental accounting standards establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications include Non-spendable, Restricted, Committed, Assigned and Unassigned. These classifications reflect not only the nature of the funds, but also provide clarity to the level of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned fund balance is limited to negative residual fund balance. For further details on the various fund balance classifications, refer to Note IV.J.

I. Summary of Significant Accounting Policies (continued)

E. Financial Statement Accounts (continued)

11. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as “due from other funds” or “due to other funds” on the balance sheet when they are expected to be liquidated within a reasonable amount of time. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

F. Significant Accounting Policies

1. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the City’s management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

2. Credit Risk

Receivables in the City’s funds are primarily due from other governments. Management believes that the credit risk related to these receivables is minimal.

3. Restricted and Unrestricted Resources

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

II. Reconciliation of Government-wide and Fund Financial Statements

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

The governmental fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position of governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The $102,521,634 reconciling item represents capital assets of $172,458,043 net of accumulated depreciation of $69,936,409 at December 31, 2021.

II. Reconciliation of Government-wide and Fund Financial Statements (continued)

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

Another element of that reconciliation states that "Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds." The details of this $22,337,552 difference represent long-term bonds and loans of $21,055,000, accrued interest of $52,960, and compensated absences of $1,229,592. Additionally, long term liabilities for pension obligations are included in the amount of $479,065 which represents the net pension liability of $479,184, net of deferred pension expenses of $34,524 and $34,524.

Another element of that reconciliation states that "Internal Service Funds are used by the City to account for the repair and replacement costs of the City's heavy equipment and vehicles. The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Position". The result is an increase in net position of within governmental activities.

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

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance includes a reconciliation between *net change in fund balances of governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense". The details of the net difference of $1,115,989 are net capital outlay of $5,372,732 less depreciation expense of $4,256,743 .

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

As required by Colorado statutes and the Home Rule Charter, the City followed required timetables in preparing, approving, and enacting its budget for the ensuing year. The following is a summary of the budget calendar for the 2021 budget year:

(1) For the 2021 budget year, prior to December 10, 2020, the County Assessor sent to the City the final recertified assessed valuation of all taxable property within the City's boundaries.

(2) The City Manager, or other qualified persons appointed by the Council, submitted to the Council, on or before the first regularly Scheduled meeting in October, a recommended budget which detailed the necessary property taxes needed along with other available revenues to meet the City's operating requirements.

(3) Notice of a public hearing of the budget was announced, the budget was made available in the office of the Finance Director and a public hearing was held more than 10 days after the budget was submitted to Council.

III. Stewardship, Compliance, and Accountability (continued)

A. Budgetary Information (continued)

(4) After the required public hearing, the City Council adopted the proposed budget by resolution on or before the first regular meeting in November. The ordinance which legally appropriates expenditures for the upcoming year was passed on or before the first regular Council meeting in December.

(5) The Council may make additional appropriations by ordinance during the fiscal year for unanticipated expenditures required by the City, but such additional appropriations shall not exceed the amount by which actual and anticipated revenues of the year are exceeding the revenues as estimated in the budget, unless the appropriations are necessary to relieve an emergency endangering the public health, peace or safety. At any time during the year, the City Council may, by affirmative vote of five or more members, transfer part or all of any unexpended funds from one department, fund, or office to another.

(6) For the 2021 budget, on or before the first regular meeting in December, or such other date required by law, the City Council computed and certified to the County Commissioners a rate of levy that derived the necessary property taxes as computed in the proposed budget.

(7) Taxes levied in one year are collected in the succeeding year. Thus, taxes certified in 2020 were collected in 2021 and taxes certified in 2021 will be collected in 2022. Taxes are due on January 1st in the year of collection; however, they may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28th and June 15th) without interest or penalty. Taxes that are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 16th.

Budgets are adopted on a basis consistent with generally accepted accounting principles, except for the Water and Sewer Fund, Electric System Fund, Broadband Fund, Airport Operations Fund, Landfill Operations Fund, and Fleet Service Fund. Annual appropriated budgets are adopted for all funds. The level of control in the budget at which expenditures exceed appropriations is at the fund level. All appropriations lapse at fiscal year-end.

During the year, $16,995,109 of supplemental appropriation ordinances were approved. The budgetary comparison statements reflect the original budget and the final budget after legally authorized revisions were made.

III. Stewardship, Compliance, and Accountability (continued)

A. Budgetary Information (continued)

The following funds had supplementary budget appropriations:

Fund	Original Appropriation	Supplemental Appropriation
General	$ 19,517,679	$ 22,185,112
Fire and Ambulance Fund	4,235,599	4,659,658
Fleet Service Fund	2,107,397	2,146,693
Tobacco Sales Tax Fund	751,500	1,134,650
Marijuana Sales Tax Fund	285,000	435,000
Street Tax Fund	2,424,528	3,382,771
Capital Projects	3,042,320	3,394,144
Bus Tax	2,126,849	2,212,077
Acquisition and Improvements	18,487,415	18,840,507
Conservation Trust	218,500	150,000
GID Improvement District No.1980	13,314	49,989
Downtown Development Authority	315,143	565,143
Water and Sewer	11,791,007	15,609,610
Electric System	19,030,363	25,831,745
Airport Operations	227,432	353,932
Landfill Operations	3,022,024	3,544,292
Broadband Fund	5,598,758	5,694,614

For the year ended December 31, 2021, the Airport Fund, Landfill Operations Fund, and Fleet Service Fund exceeded appropriations by $19,344, $175,847, and $94,067, respectively, which may be a violation of State Statute.

Annual appropriated expenditure budgets are adopted for all governmental funds on a basis consistent with GAAP. Annual appropriation budgets are also adopted for certain proprietary funds on a non-GAAP budget basis and are reconciled to GAAP below:

	Water and Sewer Fund	Electric System Fund	Airport Operations Fund	Landfill Operations Fund	Fleet Service Fund	Broadband Fund
Excess (deficiency) of revenues over expenditures - budget basis	$ (4,213,011)	$ (11,497,580)	$ (152,518)	$ (972,628)	$ (607,478)	$ 10,116,415
Gain (loss) on disposal of assets	-	(40,714)	-	-	-	-
Interfund loan payments	-	-	-	(91,234)	-	-
Capital outlay	4,961,311	659,109	120,225	1,154,013	386,370	-
Total Adjustments	4,961,311	618,395	120,225	1,062,779	386,370	-
Net Income (Loss) - GAAP Basis	$ 748,300	$ (10,879,185)	$ (32,293)	$ 90,151	$ (221,108)	$ 10,116,415

III. Stewardship, Compliance, and Accountability (continued)

B. TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax and debt limitations that apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government. Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple-fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish an emergency reserve to be used for declared emergencies only. The reserve is calculated at 3% of fiscal year spending. Fiscal year spending excludes bonded debt service and enterprise spending. The City has reserved $1,115,112 , which is the approximate required reserve at December 31, 2021.

The City's voters approved a ballot question which will allow the City to collect, retain, and expend the full proceeds of the City's sales and use tax, non-federal grants, fees and other revenues from the date of January 1, 1993 and thereafter. The City may not increase tax rates or add new debt without voter approval. The City's management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits, will require judicial interpretation.

IV. Detailed Notes on All Funds

A. Deposits and Investments

The 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 in deposit in excess of Federal insurance levels must be collateralized. The eligible collateral is determined by 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 collateral must be at least equal to the aggregate uninsured deposits.

The City's investment policy permits investments in the following type of obligations which corresponds with state statutes:

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

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Fair Value of Investments

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

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

At December 31, 2021 the City had the following recurring fair value measurements:

		Fair Value Measurements Using		
Investments Measured at Fair Value	**Total**	**Level 1**	**Level 2**	**Level 3**
United States Agencies	$ 740,829	$ 740,829	$ -	$ -
Certificates of Deposit	8,370,644	8,370,644	-	-

Investments Measured at Net Asset Value	**Total**
Colotrust	$ 3,151,552
CSIP	14,014,704

Investments Measured at Amortized Cost	**Total**
Csafe	$ 7,665,795

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

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Repurchase Agreements, Negotiable Certificates of Deposit, and Collateralized Debt Obligations: matrix pricing based on the securities’ relationship to benchmark quoted prices;

The City’s holdings in government investment pools are comprised of balances with Colotrust, CSIP and Csafe, which are investment vehicles established for local government entities in Colorado to pool surplus funds. They operate similarly to money market funds, whereby each share is equal in value to $1. Investments of the trusts consist of U.S. Treasury bills, notes and note strips, and repurchase agreements collateralized by U.S. Treasury securities. The City has no regulatory oversight for the pools.

The City also has amounts invested with its pension fund trustee – FPPA.

Interest Rate Risk: As a means of limiting its exposure to interest rate risk, the City coordinates its investments maturities to closely match cash flow needs and restricts the maximum investments term to less than five years from the purchase date. As a result of the limited length on maturities, the City has limited its interest rate risk.

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Credit Risk: State law and City policy limit investments to those authorized by State statutes including U.S. Agencies and 2a7-like pools. The City's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would expect to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Concentration of Credit Risk: The City diversifies its investments by security type and institution. Investments may only be made in those financial institutions which are insured by the Federal Deposit Insurance Corporation, the Federal Home Mortgage Association, the Federal Savings and Loan Insurance Corporation, Congressionally authorized mortgage lenders and investments that are federally guaranteed. Financial institutions holding City funds must provide the City with a statement of collateral in the form of a listing of securities pledged, and a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.

At December 31, 2021, unrealized gains or (losses) were ($62,715) which reflects changes in the fair market value of investments. The City had the following cash and investments with the following maturities:

			Maturities	
	Standard & Poors Rating	Carrying amounts	Less than one year	One to five years
Deposits:				
Petty cash	Not Rated	$ 2,535	$ 2,535	$ -
Checking	Not Rated	26,703,456	26,703,456	-
Savings and money market	Not Rated	108,622	108,622	-
Investment pools	AAAm	24,832,051	24,832,051	-
Investments:				
Certificates of Deposit	Not Rated	8,370,644	-	8,370,644
United States Agencies	AA+	740,829	740,829	
Total Cash and Investments		$ 60,758,137		

The City has the following restricted cash and investments at December 31, 2021:

	Acquisition and Improvement	Water and Sewer	Landfill Operations
Debt service reserves	$ 2,067,382	$ 3,111,146	$ -
Unspent bond proceeds	-	8,002,800	-
Landfill closure and post closure	-	-	697,571
	$ 2,067,382	$ 11,113,946	$ 697,571

IV. Detailed Notes on All Funds (continued)

B. Receivables

Receivables as of year-end for the City's funds, including applicable allowances for uncollectible accounts, are as follows:

	General	Fire and Ambulance Fund	Downtown Development Authority	Street Tax Fund	Capital Projects Fund	Acquisition and Improvement
Receivables:						
Taxes	$ 3,500,212	$ -	$ 69,710	$ 335,656	$ 319,554	$ -
Accounts	750,431	163,610	-	-	24,978	671,312
Interest	5,946	-	-	-	2,801	-
Intergovernmental	-	-	-	-	-	979,759
Gross receivables	4,256,589	163,610	69,710	335,656	347,333	1,651,071
Less: allowance for uncollectible	-	(52,000)	-	-	-	-
Net receivables	$ 4,256,589	$ 111,610	$ 69,710	$ 335,656	$ 347,333	$ 1,651,071

	Water and Sewer	Electric System	Airport Operations	Landfill Fund	Broadband Fund	Non-major and Other Funds	Total
Receivables:							
Taxes	$ -	$ -	-	$ -	$ -	$ 407,828	$ 4,632,960
Accounts	678,630	2,105,519	10,137	632,814	13,214	472,539	5,523,184
Interest	707	1,945	-	-	-	55	11,454
Intergovernmental	-	-	-	-	-	-	979,759
Gross receivables	679,337	2,107,464	10,137	632,814	13,214	880,422	11,147,357
Less: allowance for uncollectible	(1,500)	(106,729)	-	(32,500)	-	-	(192,729)
Net receivables	$ 677,837	$ 2,000,735	$ 10,137	$ 600,314	$ 13,214	$ 880,422	$ 10,954,628

IV. Detailed Notes on All Funds (continued)

C. Capital Assets

The City had the following capital asset activity for the year:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 14,149,612	$ -	$ -	$ 14,149,612
Construction in progress	35,144,175	5,427,397	(12,055,818)	28,515,754
Total capital assets, not being depreciated	49,293,787	5,427,397	(12,055,818)	42,665,366
Capital assets, being depreciated:				
Buildings	32,384,503	1,173,135	(5,779)	33,551,859
Other improvements	9,440,993	3,721,638	-	13,162,631
Streets and trails	69,101,084	6,408,971	-	75,510,055
Machinery, equipment and vehicles	16,891,569	402,964	-	17,294,533
Total capital assets, being depreciated	127,818,149	11,706,708	(5,779)	139,519,078
Less accumulated depreciation for:				
Buildings	(16,801,461)	(1,094,725)	-	(17,896,186)
Other improvements	(1,998,706)	(398,426)	-	(2,397,132)
Streets and trails	(41,539,539)	(2,278,676)	-	(43,818,215)
Machinery, equipment and vehicles	(10,234,681)	(1,358,895)	-	(11,593,576)
Total accumulated depreciation	(70,574,387)	(5,130,722)	-	(75,705,109)
Total capital assets, being depreciated, net	57,243,762	6,575,986	(5,779)	63,813,969
Governmental Activities - Capital Assets, Net	$ 106,537,549	$ 12,003,383	$ (12,061,597)	$ 106,479,335
Business-type Activities				
Capital assets, not being depreciated:				
Land	$ 1,555,043	$ -	$ -	$ 1,555,043
Water rights	29,800	-	-	29,800
Construction in progress	3,762,159	8,802,773	(3,679,197)	8,885,735
Total capital assets, not being depreciated	5,347,002	8,802,773	(3,679,197)	10,470,578
Capital assets, being depreciated:				
Buildings and plant	42,285,448	2,948,598	-	45,234,046
Distribution and collection system	74,091,725	429,075	(126,935)	74,393,865
Machinery, equipment and vehicles	4,632,650	617,473	-	5,250,123
Total capital assets, being depreciated	121,009,823	3,995,146	(126,935)	124,878,034
Less accumulated depreciation for:				
Buildings and plant	(14,342,599)	(1,052,820)	-	(15,395,419)
Distribution and collection system	(33,020,574)	(1,826,519)	86,221	(34,760,872)
Machinery, equipment and vehicles	(4,084,825)	(243,842)	-	(4,328,667)
Total accumulated depreciation	(51,447,998)	(3,123,181)	86,221	(54,484,958)
Total capital assets, being depreciated, net	69,561,825	871,965	(40,714)	70,393,076
Business-type Activities - Capital Assets, Net	$ 74,908,827	$ 9,674,738	$ (3,719,911)	$ 80,863,654

IV. Detailed Notes on All Funds (continued)

C. Capital Assets (continued)

The City had capital outlay and depreciation expense for the following functions:

	Capital Outlay	Depreciation Expense
Governmental Activities:		
General government	$ 278,340	$ 1,194,161
Transportation	386,370	118,161
Public safety	27,944	359,981
Community development	-	1,682
Public works	1,789,090	2,173,358
Culture and recreation	2,596,543	1,283,379
Total Governmental Activities	$ 5,078,287	$ 5,130,722
Business-type Activities:		
Water and sewer	$ 4,961,311	$ 1,924,449
Electric	659,109	955,621
Airport	120,225	17,457
Landfill	1,154,013	121,792
Broadband	2,224,064	103,862
Total Business-type Activities	$ 9,118,722	$ 3,123,181

D. Interfund Receivables, Payables, and Transfers

In 2007, Landfill Operations loaned to the Downtown Development Authority $435,767 to acquire real property. Terms of the Interfund Loan are annual principal and interest payments beginning August 2008 through August 2027. The initial annual interest rate on this loan was fixed at 5.91%. In 2015, the fixed interest rate was reduced to 3%. At December 31, 2021, principal amount outstanding on this loan was $113,435.

In 2012, the City's Landfill Operating and Fleet Service Funds loaned a total of $2,000,000 to the Downtown Development Authority to pursue the construction of a parking garage within City limits. Terms of the Interfund Loan are annual principal and interest payments beginning in August 2013 through August 2027. Annual interest rates are at 1% on $500,000 for five years, 2% on $500,000 for ten years, and 3% on $1,000,000 for 15 years on the various interfund loans. At December 31, 2021, principal amount outstanding to Landfill Operations totaled $54,595. During 2018, the City Council passed resolution 2018-19 to forgive the remaining interfund loan balance between the Fleet Fund and Downtown Development Authority, totaling $775,356.

Interest payments made by the Downtown Development Authority to Landfill Operations during 2021 totaled $6,601.

IV. Detailed Notes on All Funds (continued)

D. Interfund Receivables, Payables, and Transfers (continued)

The City had the following interfund receivables or payables as of December 31, 2021:

	Due from	Due to
General Fund	$ 3,592,197	$ -
Landfill Operations	168,030	595,772
Water Fund	-	2,996,425
Downtown Development	-	168,030
	$ 3,760,227	$ 3,760,227

Transfers were as follows:

Fund	Funds Transferred In	Funds Transferred (Out)	Reason
General Fund	$ 380,000		Allocated organizational costs and
Water and Sewer Fund		$ (380,000)	franchise fees
General Fund	1,006,142		Allocated organizational costs and
Electric Fund		(1,006,142)	franchise fees
General Fund	1,420,000		$1M Community Center subsidy,
Acquisition and Improvement Fund		(1,420,000)	subsidy, $120,000 EHOP, $100,000 community events, and $200,000 for parks maintenance
General Fund	185,000		Funding allocation
Marijuana Tax Fund		(185,000)	
General Fund	750,000		Drug, alcohol, tobacco prevention
Tobacco Sales Tax Fund		(750,000)	and mental health
Fire and Ambulance Fund	2,932,639		Capital purchases
General Fund		(2,932,639)	
Acquisition and Improvement Fund	100,000		Repayment of $100,000 CARES
General Fund		(100,000)	Act reimbursement
Capital Projects Fund	1,377,040		Recover redirected revenue
General Fund		(1,377,040)	from 2020
Capital Projects Fund	25,000		ERP
Landfill Fund		(25,000)	
Capital Projects Fund	50,000		ERP Water and Wastewater
Water and Sewer Fund		(50,000)	
Capital Projects Fund	50,000		ERP
Electric Fund		(50,000)	
Subtotal	$ 8,275,821	$ (8,275,821)	

Table continued on next page

IV. Detailed Notes on All Funds (continued)

D. Interfund Receivables, Payables, and Transfers (continued)

Fund	Funds Transferred In	Funds Transferred (Out)	Reason
Fire and Ambulance Fund	100,000		Capital purchases
Marijuana Tax Fund		(100,000)	
Emergency Service Equipment Replacement	623,795		Capital purchases
General Fund		(623,795)	
Fleet Fund	1,014,900		See below
Capital Projects		(617,000)	$500,000 true-up; $117,000 capital
Water and Sewer Fund		(212,000)	Capital purchases - various
Landfill Fund		(25,000)	Capital purchases - wash bay
Electric System		(115,000)	Capital purchases - various
Broadband Fund		(45,900)	Capital purchases - vehicles
Broadband Fund	10,798,603		Transfer bond proceeds and capital
Electric Fund		(10,798,603)	assets belonging to Broadband
Electric Fund	184,049		Repayment of interest on bond
Broadband Fund		(184,049)	
Total interfund transfers	$ 20,997,168	$ (20,997,168)	

E. Governmental Funds Long-term Debt

1. Revenue and General Obligation Bonds

(a) $3,070,000 Sales and Use Tax Bonds dated December 8, 2015, with stated interest rate at 2.280%. This offering will be used toward completion of construction projects related to (a) relocation of State Highway 82, (b) constructing the South Bridge project over the Roaring Fork River, or (c) constructing the 8th Street connection from Midland Avenue to downtown Glenwood Springs. The revenue derived from the City's Street Tax Fund's sales and use taxes are pledged for payment of bonds of this issue. The City's Street Tax Fund will service these bonds. This issuance matures December 1, 2026.

(b) $10,000,000 Sales and Use Tax Bonds dated December 5, 2018, with stated interest rate at 3.140%. This offering will be used toward completion of construction projects related to (a) improving safety and traffic congestion by constructing bridge and road improvements, (b) constructing a river walk and other infrastructure, or (c) constructing a "gateway to Glenwood" on the 6th street corridor. The revenue derived from the City's Acquisition and Improvements Fund sales and use taxes are pledged for payment of bonds of this issue. The City's Acquisition and Improvement Fund will service these bonds. This issuance matures December 1, 2033.

IV. Detailed Notes on All Funds (continued)

E. Governmental Funds Long-term Debt

1. Revenue and General Obligation Bonds (continued)

(c) $12,200,000 Sales and Use Tax Bonds dated January 11, 2019 with stated interest rate at 3.020%. This offering will be used toward completion of construction projects related to (a) replacing the 27th street bridge and building a roundabout, (b) constructing a pedestrian and utility bridge to the north, and (c) reconstruction and improvement of roads. The revenue derived from the City's Acquisition and Improvements Fund sales and use taxes are pledged for payment of bonds of this issue. The City's Acquisition and Improvement Fund will service these bonds. This issuance matures December 1, 2033.

2. Compensated Absences

The City has a policy for the accumulation of sick pay, vacation pay and compensatory time up to certain limits. Earned vacation pay accrues on a graduated scale from the date of employment but may not exceed 52 days. Sick pay may be accumulated to a maximum of 120 days; upon retirement, an employee's accrued sick leave may be converted to monetary payment at their current rate of pay for 100% of the amount accrued. In lieu of accruing and receiving additional sick leave, an employee who has accrued 120 days will be compensated as follows; in money at current salary or hourly rate for half of the accrued days in excess of the 120 days or in vacation leave at a ratio of 1 day for every 2 days sick leave. In lieu of overtime compensation, an employee may bank compensatory time at the rate of 1½ hours for every hour worked up to a maximum of 40 hours.

3. Annual Debt Service Requirements

Annual debt service requirements to maturity for governmental activities are as follows:

Governmental Activities:	Principal	Interest	Total
2022	$ 1,660,000	$ 635,456	$ 2,295,456
2023	1,705,000	586,689	2,291,689
2024	1,755,000	536,582	2,291,582
2025	1,805,000	484,978	2,289,978
2026	1,860,000	431,914	2,291,914
2027 - 2031	8,495,000	1,379,531	9,874,531
2032 - 2033	3,775,000	174,922	3,949,922
	$ 21,055,000	**$ 4,230,072**	**$ 25,285,072**

The City is compliant in ongoing disclosure requirements to the secondary bond market in accordance with the Securities and Exchange Commission's Rule 15c2-12.

IV. Detailed Notes on All Funds (continued)

F. Business-Type Long-term Debt

1. Revenue and General Obligation Refunding Bonds

(a) $31,460,100 Water and Sewer Revenue Bonds, Series 2010, issued by Colorado Water Resources and Power Development Authority ("CWRPDA") on behalf of the City's utility enterprise, per a loan agreement dated May 1, 2010. Repayment terms are through August, 2032. The City's annual interest is 2.5%. The proceeds are to be used to construct a regional wastewater plant, lift station and upgrades to the distribution system.

(b) $9,122,000 Electric Revenue Promissory Note, Series 2020, issued by the City's utility enterprise, per a loan agreement dated June 23, 2020. Repayment terms are through July 1, 2040. The City's annual interest rate is 1.99% through June 1, 2030. At July 1, 2030 the interest rate will reset to the 10-year U.S. Treasury Rate then in effect, plus 1.35% per annum. The loan is subject to a floor rate of 1.99% per annum. The proceeds are to be used to construct a broadband capital improvement project.

(c) $8,100,000 Water and Sewer Revenue Note, Series 2021, issued by the City's utility enterprise, per a loan agreement dated December 1, 2021. Repayment terms are through December 1, 2041. The City's annual interest rate is 2.54% through December 1, 2031. At December 1, 2031, the interest rate will reset to the greater of 2.54% or the published 10-year U.S. Treasury Rate then in effect, plus 1.25% per annum. The loan is subject to a floor rate of 2.54% per annum. The proceeds are to be used to acquire, construct, and install certain capital improvements and upgrades to the water and wastewater system, including water treatment plan upgrades, lift station replacement, new water tanks, and new pump

2. Other Long-term Liabilities

(a) On April 29, 2021, the City entered into an intergovernmental loan with the Colorado Water Conservation Board ("CWCB") in the amount of $8,080,000 for the purpose of the system redundancy and pre-treatment improvements project, to ensure the City can continue to deliver treatable water to the water treatment plant. In connection with the loan, a 1% loan origination fee, or $80,000 is included in the total loan amount. No payments are due for the first three years of the loan term. Similarly, the first three years of the loan term bear a 0% interest rate, followed by 27 years of amortized payments. The note requires annual payments of $380,480, bearing interest at 1.8% per annum. The initiation date of the promissory note begins upon substantial completion of the project, which had not occurred as of December 31, 2021. The note will mature 30 years from the date of imitation. As of December 31, 2021, the City had made $871,935 of draws on the loan, and incurred loan origination fees of $8,719, for a total loan balance of $880,654. The City had $7,199,346 authorized and unissued debt as of year end.

IV. Detailed Notes on All Funds (continued)

F. Business-Type Long-term Debt (continued)

2. Other Long-term Liabilities (continued)

(a) The below table represents the long-term debt of the 2021 CWCB loan based on the December 31, 2021 outstanding principal balance, and serves as a reconciliation to the debt scheduled summarized in Note IV. 3, which is presented based on full issuance of the authorized loan.

Year Ending December 31,	Principal	Interest	Total
2022	$ -	$ -	$ -
2023	-	-	-
2024	32,617	15,852	48,469
2025	32,617	15,265	47,882
2026	32,617	14,678	47,295
2027 - 2031	163,084	64,581	227,665
2032 - 2036	163,084	49,904	212,988
2037 - 2041	163,084	35,226	198,310
2042 2046	163,084	20,549	183,633
2047 2051	130,467	5,871	136,338
	$ 880,654	**$ 221,926**	**$ 1,102,580**

3. Annual Debt Service Requirements

The following is a summary of annual debt service requirements to maturity for business-type activities:

Bussiness-type Activities:	Principal	Interest	Total
2022	$ 1,744,525	$ 912,394	$ 2,656,919
2023	2,032,596	850,536	2,883,132
2024	2,621,703	925,759	3,547,462
2025	2,683,089	861,329	3,544,418
2026	2,744,660	795,451	3,540,111
2027 - 2031	14,691,604	2,914,588	17,606,192
2032 - 2036	8,326,886	1,320,278	9,647,164
2037 - 2041	6,099,502	564,531	6,664,033
2042 - 2046	1,496,296	188,533	1,684,829
2047 - 2050	1,197,039	53,868	1,250,907
	$ 43,637,900	**$ 9,387,267**	**$ 53,025,167**

IV. Detailed Notes on All Funds (continued)

G. Changes in Long-Term Debt

Changes in long-term obligations for the year ended December 31, 2021 are as follows:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
Governmental Activities:					
2015 Sales and Use Tax Bonds	$ 1,765,000	$ -	$ (280,000)	$ 1,485,000	$ 285,000
2018 Sales and Use Tax Bonds	9,420,000	-	(600,000)	8,820,000	620,000
2019 Sales and Use Tax Bonds	11,485,000	-	(735,000)	10,750,000	755,000
Net pension liability	506,327	-	(27,143)	479,184	-
Compensated Absences	998,201	372,620	(131,470)	1,239,351	491,837
Business-type Activities:					
2010 Water and Sewer Revenue Bonds	19,717,950	-	(1,382,050)	18,335,900	1,744,525
2020 Electric Revenue Note (Broadband Loan)	9,122,000	-	-	9,122,000	-
2021 Colorado Water Conservation Board Note	-	880,654	-	880,654	-
2021 Water and WasteWater Revenue Note	-	8,100,000	-	8,100,000	315,000
Landfill closure and post closure	1,566,814	133,832	-	1,700,646	-
Compensated Absences	461,875	73,701	(44,238)	491,338	196,535
Total	$ 55,043,167	$ 9,560,807	$ (3,199,901)	$ 61,404,073	$ 4,407,897

H. Landfill Closure and Post-Closure Costs

State and federal laws and regulations require the City to perform certain closure and post-closure maintenance of the landfill site for thirty years after closure. In addition to operating expenses relating to current activities of the landfill, an expense provision and related liability are being recognized based on the amount of landfill used during the year. The estimated liability for landfill closure and post closure care are based upon an estimate of the landfill used during the year. The estimated liability for landfill closure and post closure costs is $1,237,069 and $664,006, respectively. As of December 31, 2021`, the liability for closure and post closure is $1,106,646 and $594,000, respectively. The December 31, 2021 liability is based upon the usage (filled) of the landfill and is shown in these financial statements as an accrued liability in the Landfill Fund. The landfill is an estimated 82% filled as of December 31, 2021. It is estimated that an additional $200,429 will be recognized as closure and post closure care expenses between the date of the balance sheet and 2027, the date the landfill is expected to be filled to capacity.

The estimated total current cost of the landfill closure and post closure cost, $1,700,646 is based upon the estimated amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2021. The actual costs of closure and post closure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The City is required by state and federal laws and regulations to provide adequate financial resources to pay for all closure and post closure care. The remaining portion of anticipated future inflation costs and additional costs that might arise from changes in post closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

IV. Detailed Notes on All Funds (continued)

I. Advance Refunding

The City has advance refunded several general obligation and revenue bonds. Sufficient U.S. government, state and local government securities were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has not been recorded on the financial statements. The amount of defeased bonds outstanding at December 31, 2021 cannot be readily determined.

J. Fund Balance Disclosures

The City classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts inherently non-spendable since they represent inventories, prepaid items, and long-term portions of loans receivable.

Spendable Fund Balance:

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

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority, which is the City Council. The City's original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the City's platform to review and/or make changes to each department's budget. The budget is formally presented to the City Council via an advertised public process for the review, revisions and final approval by year-end. All subsequent budget requests made during the year, after City Council approval, must be presented via a public process and again approved by the City Council. The City must take formal action through resolution to establish, modify, or rescind committed fund balance amounts.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the City Council or its management designees. The City Manager has the authority to establish, modify, or rescind assigned fund balance to a specific department or project within a fund, as stated in the City's adopted financial policies.

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

IV. Detailed Notes on All Funds (continued)

J. Fund Balance Disclosures (continued)

The City's restricted amounts are to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit this, such as grant agreements that require dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts when expenditures are made.

The City has the following fund balance classifications at December 31, 2021:

	General Fund	Fire and Ambulance Fund	Downtown Development Authority	Street Tax Fund	Capital Projects Fund	Acquisition and Improvement	Non-major Governmental Funds
Nonspendable:							
Prepaids	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,820
Housing Program Debenture	562,101	-	-	-	-	-	-
Total Nonspendable:	562,101	-	-	-	-	-	1,820
Restricted:							
Tabor Emergencies	1,115,112	-	-	-	-	-	-
Asset Forfeiture Accounts	69,968	-	-	-	-	-	-
Conservation Trust	-	-	-	-	-	-	458,162
Bond Reserve	-	-	-	-	-	2,067,382	-
Total Restricted:	1,185,080	-	-	-	-	2,067,382	458,162
Committed:							
Road & Housing Fees	187,886	-	-	-	-	-	-
Tourism Fund Reserves	-	-	-	-	-	-	192,040
Tourism Fund	-	-	-	-	-	-	476,346
V.A.L.E. Fund	-	-	-	-	-	-	31,088
Bus Tax Fund	-	-	-	-	-	-	1,754,937
Marijuana Sales Tax Fund	-	-	-	-	-	-	320,517
Tobacco Sales Tax Fund	-	-	-	-	-	-	131,163
Street Tax Fund	-	-	-	1,890,469	-	-	-
Other Capital Projects	-	-	1,201,433	301,839	1,476,639	-	148,277
Contingency Reserve	2,294,258	-	-	-	-	-	-
Total Committed:	2,482,144	-	1,201,433	2,192,308	1,476,639	-	3,054,368
Assigned:							
Other Capital Projects	-	-	-	-	-	9,818,133	-
Theater Project	-	-	-	-	-	704,112	-
Capital Projects Fund	-	-	-	-	4,600,657	-	3,110,406
Total Assigned:	-	-	-	-	4,600,657	10,522,245	3,110,406
Unassigned:	6,388,656	-	-	-	-	-	-

V. Other Information

A. Pension Plans

All City employees, except police and fire, participate in the Federal Social Security system for which the City has no liability except for amounts withheld and related statutory matching amounts. In addition, the City has established two contributory pension plans.

1. Contributory Pension Plan (IRS Section 401(k))

All full-time employees of the City are eligible to participate in the plan. Eligibility is after six months of employment with enrollment dates of the first day of each month. An employee must have six months of employment at the enrollment date. The City contributes 4% of the base pay of all eligible City employees. In addition, all eligible employees may contribute, for which the City will match up to an additional 3%. Employee contributions are fully vested and City contributions become fully vested after five years. The non-vested contributions that are forfeited are allocated to the remaining plan participants. Forfeitures during 2021 totaled $34,533. The City has no liability under the plan beyond the requirement to make the aforementioned contributions. The plan is administered by Newport Group. Total payroll for the year was $14,823,256 and current year payroll for employees covered under the plan was $12,246,973. The City's contributions were $981,658.

2. Contributory Pension Plan (IRS Section 401(a))

All City police and fire employees are eligible to participate in this plan, in lieu of Social Security benefits. Eligibility is at the date of employment. The employee and the City contribute 7 1/2% of compensation to this plan. Employee contributions are fully vested, and the City's contributions become fully vested after five years. If the employee does not become eligible for the benefits, the forfeitures are divided among the plan participants. Forfeitures during 2021 totaled $17,204. The City has no liability under the plan beyond the requirement to make the aforementioned contributions. The plan is administered by Newport Group. Total payroll for the year was $14,823,256 and current year payroll for employees covered under the plan was $4,657,694. The City's contributions were $345,028.

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

1. Volunteer Firemen's Pension Fund

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

V. Other Information (continued)

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

1. Volunteer Firemen's Pension Fund (continued)

Benefits: The plan provides normal retirement benefits. The following benefit provisions were used to determine the City's pension liability at December 31, 2021:

Normal retirement benefit at age 50 with 20 year of service (monthly):		
Regular	$	550.00
Extended Service Amount per Year of Service		27.50
Vested retirement benefit:		
With 10 to 20 years of service amount per year of service per minimum vesting years		27.50
Minimum vesting years		10.00
Disability retirement benefit (monthly):		
Short term disability for line of duty injury amount payable for not more than 1 year		-
Long term disability for line of duty injury lifetime benefit		-
Survivor benefits (monthly):		
Following death before retirement eligible: due to death in line of duty as volunteer firefighter		-
Following death after normal retirement		-
Following death after vested retirement with 10 to 20 years of service amount per year of service per minimum vesting rights		-
Following death after disability retirement		-
Funeral benefits (required benefit):		
Funeral benefit lump sum, one time only		1,000.00

As of January 1, 2021, the latest actuarial valuation date, the membership consisted of 1 active member and 23 retirees and beneficiaries.

Contributions: The funding of the plan by the City and members is authorized by the Board of Trustees. The contribution by the State of Colorado (the "State") toward fire pension funds has been a fixed dollar amount established by the legislature and allocated pro rata to all fire pension funds in the State who apply for State matching funds, based upon the amounts contributed by the employer up to a maximum of one half (1/2) mill on the assessed valuation or 90% of City contributions, whichever is less. Since the City currently offers maximum retirement benefits in excess of $500 per month, the State will match at the level determined above but no greater than the maximum of: (1) the amount necessary to fund a pension of $300 per month on an actuarially sound basis, and (2) the amount of State contributions provided in the prior year.

V. Other Information (continued)

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

1. Volunteer Firemen's Pension Fund (continued)

Net Pension (Asset) Liability: At December 31, 2021, the volunteer pension fund reported a net pension liability of $479,184 compared to a net pension liability of $506,327 at December 31, 2020. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021.

Actuarial Assumptions: Actuarially determined contribution rates are calculated as of January 1 of odd numbered years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2019 determines the contribution amounts for 2020 and 2021. The methods and assumptions used to determine contribution rates for the fiscal year ending December 31, 2020 were:

Actuarial method	Entry Age Normal
Amortization method	Level Dollar, Open
Remaining amortization period	20 years
Asset valuation method	5-Year smoothed fair value
Includes inflation at	2.50%
Salary increases	N/A
Investment rate of return	7.00%
Retirement age	per year of eligibility until 100% at age 65
Mortality	

Pre-retirement: 2006 central rates from the RP-2014 Mortality Tables for males and males projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years, 50% multiplier for off-dutyt mortality. employees projected with Scale BB, 55% multiplier for off duty mortality.

Post-retireement: 2006 central rates from the RP-2014 Mortality Tables for males and males projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years. employees projected with Scale BB, 55% multiplier for off duty mortality.

Disabled: 2006 central rates from the RP-2014 Mortality Tables for males and males projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years.

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

V. Other Information (continued)

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

1. Volunteer Firemen's Pension Fund (continued)

Best estimates of arithmetic nominal rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2020, are summarized in the following table:

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

Discount Rate: Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) the long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits).

For purposes of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.00% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from the Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 7.00%

Sensitivity of the net pension liability/(asset) to changes in the Single Discount Rate: The following represent the plan's net pension liability/(asset), calculated using a Single Discount Rate of 7.00%, as well as what the plan's net pension liability/(asset) would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
Proportionate share of net pension (asset) liability	$ 563,686	$ 479,184	$ 405,801

V. Other Information (continued)

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

1. Volunteer Firemen's Pension Fund (continued)

Pension Plan Fiduciary Net Position: Detailed information about the Plan's fiduciary net position is available in FPPA's comprehensive annual financial report which can be obtained at http://fppaco.org/annual-reports.html.

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: In connection with the City's Volunteer Fire and Police Protection Retirement Plan, for the year ended December 31, 2021, the City recognized a credit pension expense of $9,784 $9,784 and the City reported deferred outflow of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 34,524
Contributions subsequent to measurement date	34,643	-
	$ 34,643	$ 34,524

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

Year Ended December 31,	Amortization
2022	$ (12,113)
2023	(4,004)
2024	(13,140)
2025	(5,267)
	$ (34,524)

V. Other Information (continued)

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

1. Volunteer Firemen's Pension Fund (continued)

The pension plan had the following activity for the year ended December 31, 2021:

Total Pension Liability		
Service Cost	$	1,070
Interest on the Total Pension Liability		72,134
Difference between Expected and Actual Experience		12,284
Benefit Payments		(113,296)
Net Change in Total Pension Liability		(27,808)
Total Pension Liability - Beginning		1,085,650
Total Pension Liability - Ending (a)	$	1,057,842
Plan Fiduciary Net Position		
Employer Contributions	$	34,643
Pension Plan Net Investment Income		64,644
Benefit Payments		(113,296)
Pension Plan Administrative Expense		(5,556)
State of Colorado supplemental discretionary payment		18,900
Net Change in Plan Fiduciary Net Position		(665)
Plan Fiduciary Net Position - Beginning		579,323
Plan Fiduciary Net Position - Ending (b)	$	578,658
Net Pension Liability - Ending (a) - (b)	$	479,184
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		54.70%

C. Post-Employment Health Care Benefits

All City employees covered by COBRA insurance may continue their health insurance due to a reduction in work hours or termination of employment (for reasons other than "gross misconduct") for up to 18 months after the occurrence of one of these events. Eligible dependents may continue coverage for up to 36 months. Employees who elect continued coverage must pay the City for premiums from the termination date of coverage and monthly thereafter. The employee pays the total premiums for any elections. No cost to the City is recognized as employees reimburse 100% of their premium cost.

D. Cafeteria Plan

The City offers a cafeteria plan organized under IRS Sections 125 and 129. It allows employees to pay premiums for some insurances tax free, contribute to medical spending accounts and contribute to dependent care spending accounts. No cost to the City is recognized as the plan is a salary reduction plan.

V. Other Information (continued)

E. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

F. Claims

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City attorney the resolution of these matters will not have a material adverse effect on the financial condition of the government.

G. Risk Management

1. Colorado Intergovernmental Risk Sharing Agency

The City is also exposed to the risks of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. To address such risks, the City is a participant in a public entity risk pool administered by Colorado Intergovernmental Risk Sharing Agency ("CIRSA").

CIRSA's operations are funded by contributions from member governments. Coverage is provided in the amount of $250,000 per claim or occurrence for property, $1,000,000 per claim or occurrence for liability, and $150,000 per claim or occurrence for crime. CIRSA has also acquired additional excess coverage from outside sources. While the City may be liable for any losses in excess of this coverage, the City does not anticipate such losses at December 31, 2021.

Surpluses or deficits realized by CIRSA for any given year are subject to change for such reasons as interest earnings on invested amounts for those years and funds, re-estimation of losses for those years and funds, and credits or distributions from surplus for those years and funds.

A copy of CIRSA's audit report can be obtained by writing to CIRSA, 3665 Cherry Creek North Drive, Denver, CO 80209, or by calling (800)-228-7136.

H. Authorized Unissued Debt

In November 2016, electors of the City approved the issuance of up to $54,000,000 in bonds to finance the costs of capital projects. After the issuances of the 2019 sales and use tax revenue bonds ($8,100,000), the 2019 sales and use tax revenue bonds ($12,200,000) and the 2021 water and wastewater revenue note ($8,100,000), the City has authorized unissued debt totaling $23,700,000 at December 31, 2021.

I. Restatement of Net Position

The beginning net position for governmental activities has been decreased by a total of $588,657 to reflect capital assets disposed of in 2020.

VI. Subsequent Event

In May 2022, the City entered into a lease purchase agreement for the amount of $6,000,000 with Alpine Bank, issued on behalf of the City's utility enterprise. The purpose of the lease purchase agreement is to construct and equip a new administrative building on City-owned property. The lease purchase agreement will allow the City to generate the funding to finance the costs to construct the admin building project. Base rental payments in the amount of $35,021.08 will be required monthly beginning June 3, 2022, and bear interest at a rate of 3.52% per annum. As part of the agreement, there is an option for purchase with 30 days prior written notice, which shall equal the sum of 101% of the remaining base rentals principal if executed between May 3, 2022 and May 2, 2027, or 100% of the remaining base rentals principal if executed on May 3, 2027 or later.

REQUIRED SUPPLEMENTARY INFORMATION

General Fund - This fund is established to account for resources devoted to financing the general services that the City performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. The fund is charged with all costs of operating the government for which a separate fund has not been established.

MAJOR SPECIAL REVENUE FUNDS

Fire & Ambulance Fund – accounts for fire and ambulance services performed by the City and Rural Fire District.

Downtown Development Authority – A blended component unit, was established by a vote of the citizens in 2001 for the purpose of revitalizing the downtown corridor and building a parking structure.

Street Tax Fund – accounts for revenues received from the 0.50% sales tax levied for transportation and related projects.

City of Glenwood Springs, Colorado
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Property taxes	2,172,498	2,172,498	2,167,031	(5,467)	2,159,481
Specific ownership	100,000	100,000	161,366	61,366	144,014
Special assessment	30,000	30,000	37,799	7,799	36,108
General sales tax	6,897,434	7,505,542	9,138,009	1,632,467	8,662,187
Use tax	300,000	400,000	342,805	(57,195)	305,342
Franchise tax	214,000	139,000	179,441	40,441	165,025
Total Taxes	9,713,932	10,347,040	12,026,451	1,679,411	11,472,157
Permits and Licenses:					
Contractors licenses	20,000	20,000	28,882	8,882	20,862
Liquor licenses	50,000	50,000	59,372	9,372	69,585
Dog licenses	150	150	25	(125)	45
Building permits	136,000	536,000	262,734	(273,266)	194,333
Sales tax license	50,000	50,000	81,025	31,025	43,800
Total Permits and Licenses	256,150	656,150	432,038	(224,112)	328,625
Intergovernmental:					
Cigarette tax	-	-	64,694	64,694	72,235
County road and bridge	-	-	10,727	10,727	-
County sales tax	330,000	330,000	449,217	119,217	370,161
Highway use tax	266,330	266,330	322,383	56,053	265,031
Severance tax	60,000	60,000	3,936	(56,064)	79,312
Grants	350,000	1,345,806	349,826	(995,980)	995,779
Total Intergovernmental	1,006,330	2,002,136	1,200,783	(801,353)	1,782,518
Charges and Fees:					
Plan check and record fee	110,000	140,000	202,527	62,527	126,436
Cemetery fees	10,000	10,000	8,281	(1,719)	8,119
Police fines and court fees	165,800	165,800	118,617	(47,183)	71,741
Parking fees and fines	40,000	40,000	19,864	(20,136)	20,468
Impoundment fees	4,000	4,000	4,262	262	1,410
Recreation fees	1,249,000	789,000	848,957	59,957	467,522
Park and rafting fees	50,000	50,000	80,597	30,597	97,742
Downtown trash fees	55,000	55,000	46,626	(8,374)	28,616
Art fees	28,700	28,700	52,453	23,753	7,393
Total Charges and Fees	1,712,500	1,282,500	1,382,184	99,684	829,447
Other Revenues:					
Contributions	-	-	11,646	11,646	-
Interest	85,000	85,000	(16,159)	(101,159)	153,345
Police confiscated assets	-	-	268	268	300
Miscellaneous	80,000	130,000	158,986	28,986	119,396
Other lease revenue	240,000	240,000	320,092	80,092	118,494
Overhead reimbursement	2,628,389	2,628,389	2,601,786	(26,603)	2,574,827
Other reimbursements	40,000	40,000	40,100	100	73,693
Total Other Revenues	3,073,389	3,123,389	3,116,719	(6,670)	3,040,055
Total Revenues	15,762,301	17,411,215	18,158,175	746,960	17,452,802

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

City of Glenwood Springs, Colorado
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)
(Continued)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Expenditures:					
General Government:					
Administration	661,217	751,749	568,771	182,978	652,459
Personnel/purchasing	326,504	362,726	363,922	(1,196)	321,181
City Clerk and elections	428,950	455,806	461,474	(5,668)	416,064
Finance	1,039,783	1,018,593	983,973	34,620	978,850
Information technology	799,961	947,026	884,017	63,009	804,115
Judicial	220,652	281,919	240,108	41,811	217,138
Legal	400,000	400,000	348,615	51,385	382,220
Legislative	132,548	139,688	102,900	36,788	90,282
Non-departmental	689,817	881,526	953,590	(72,064)	1,759,318
Total General Government	4,699,432	5,239,033	4,907,370	331,663	5,621,627
Public Safety:					
Police department	4,313,080	4,032,981	4,007,344	25,637	3,450,251
Total Public Safety	4,313,080	4,032,981	4,007,344	25,637	3,450,251
Community Development:					
Administration/planning	617,498	1,034,150	814,771	219,379	528,664
Building inspector	282,124	299,545	280,235	19,310	257,925
Total Community Development	899,622	1,333,695	1,095,006	238,689	786,589
Public Works:					
Administration/engineering	677,940	985,202	600,706	384,496	538,731
Facilities	187,616	535,291	548,601	(13,310)	195,570
Streets, alleys, snow removal	1,052,403	1,179,892	1,177,129	2,763	998,302
Total Public Works	1,917,959	2,700,385	2,326,436	373,949	1,732,603
Culture and Recreation:					
Recreation	2,433,148	1,794,702	1,706,199	88,503	1,777,736
Arts programs	348,013	581,789	511,492	70,297	233,945
Parks and cemetery	1,595,359	1,595,877	1,577,934	17,943	1,323,510
Total Culture and Recreation	4,376,520	3,972,368	3,795,625	176,743	3,335,191
Debt Service:					
Principal	-	-	-	-	250,000
Total Debt Service	-	-	-	-	250,000
Total Expenditures	16,206,613	17,278,462	16,131,781	1,146,681	15,176,261
Excess (Deficiency) of Revenues Over Expenditures	(444,312)	132,753	2,026,394	1,893,641	2,276,541
Other Financing Sources (Uses):					
Insurance proceeds	-	-	145,990	145,990	-
Transfers in	3,730,800	3,730,800	3,741,142	10,342	3,942,067
Transfers (out)	(3,311,066)	(4,906,650)	(5,033,474)	(126,824)	(2,956,095)
Total Other Financing Sources (Uses)	419,734	(1,175,850)	(1,146,342)	29,508	985,972
Net Change in Fund Balance	(24,578)	(1,043,097)	880,052	1,923,149	3,262,513
Fund Balance - Beginning of Year	9,737,929	9,737,929	9,737,929	-	6,475,416
Fund Balance - End of Year	9,713,351	8,694,832	10,617,981	1,923,149	9,737,929

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

City of Glenwood Springs, Colorado
Fire and Ambulance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Intergovernmental:					
Grants and awards	-	-	25,000	25,000	202,782
Charges for Services:					
Permits	15,000	15,000	17,525	2,525	9,450
Ambulance fees	1,432,939	1,432,939	1,483,140	50,201	1,409,754
Other:					
Interest income	300	300	-	(300)	-
Total Revenues	1,448,239	1,448,239	1,525,665	77,426	1,621,986
Expenditures:					
Public Safety:					
Emergency services	4,235,599	4,659,658	4,560,071	99,587	4,107,446
Total Expenditures	4,235,599	4,659,658	4,560,071	99,587	4,107,446
Excess (Deficiency) of Revenues Over Expenditures	(2,787,360)	(3,211,419)	(3,034,406)	177,013	(2,485,460)
Other Financing Sources (Uses):					
Transfer in	2,787,360	2,905,904	3,032,639	126,735	2,485,460
Insurance reimbursements	-	-	1,767	1,767	-
Total Other Financing Sources (Uses)	2,787,360	2,905,904	3,034,406	128,502	2,485,460
Net Change in Fund Balance	-	(305,515)	-	305,515	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	-	(305,515)	-	305,515	-

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

City of Glenwood Springs, Colorado
Downtown Development Authority
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Property taxes	115,000	115,000	54,453	(60,547)	98,261
Sales taxes	103,000	312,000	312,719	719	820,851
Other:					
Interest income	10,000	10,000	530	(9,470)	8,634
Miscellaneous	-	-	6,070	6,070	3,050
Total Revenues	228,000	437,000	373,772	(63,228)	930,796
Expenditures:					
General Government:					
Capital outlay	155,000	155,000	54,560	100,440	48,935
Salaries	1,450	1,450	1,030	420	813
Other	145,943	395,943	140,662	255,281	305,329
Debt service:					
Interest	12,750	12,750	6,601	6,149	8,617
Total Expenditures	315,143	565,143	202,853	362,290	363,694
Excess (Deficiency) of Revenues Over Expenditures	(87,143)	(128,143)	170,919	299,062	567,102
Other Financing Sources (Uses):					
Transfer (out)	-	-	(91,234)	(91,234)	(190,180)
Total Other Financing Sources (Uses)	-	-	(91,234)	(91,234)	(190,180)
Net Change in Fund Balance - Budget Basis	(87,143)	(128,143)	79,685	207,828	376,922
Reconciliation to GAAP Basis:					
Adjustments:					
Interfund loan repayments and loan forgiveness			91,234		90,180
Net Income - GAAP Basis			170,919		467,102
Fund Balance - Beginning of Year			1,030,514		563,412
Fund Balance - End of Year			1,201,433		1,030,514

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

City of Glenwood Springs, Colorado
Street Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
General sales tax	2,299,145	2,582,929	3,045,966	463,037	2,420,711
Use tax	100,000	100,000	114,267	14,267	91,018
Other:					
Miscellaneous income	10,000	10,000	65,926	55,926	248,276
Interest income	-	-	5,931	5,931	25,760
Total Revenues	2,409,145	2,692,929	3,232,090	539,161	2,785,765
Expenditures:					
Transportation:					
Transit program	1,758,513	2,681,013	2,114,691	566,322	2,718,173
Other expenses	344,503	380,246	381,852	(1,606)	423,507
Total Transportation	2,103,016	3,061,259	2,496,543	564,716	3,141,680
Debt Service:					
Principal payment	275,000	275,000	280,000	(5,000)	275,000
Interest payment	46,512	46,512	40,242	6,270	46,512
Total Debt Service	321,512	321,512	320,242	1,270	321,512
Total Expenditures	2,424,528	3,382,771	2,816,785	565,986	3,463,192
Excess (Deficiency) of Revenues Over Expenditures	(15,383)	(689,842)	415,305	1,105,147	(677,427)
Fund Balance - Beginning of Year	1,113,316	1,113,316	1,777,003	663,687	2,454,430
Fund Balance - End of Year	1,097,933	423,474	2,192,308	1,768,834	1,777,003

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

City of Glenwood Springs
Schedule of City's Net Pension Liability
Fire and Police Pension Association of Colorado
Last 10 Fiscal Years *

	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	$ 1,070	$ 1,070	$ 1,097	$ 1,097	$ 1,995	$ 1,995	$ 3,072
Interest on the Total Pension Liability	72,134	74,746	77,283	79,620	72,956	75,406	81,959
Benefit Changes	-	-	-	-	-	-	47,785
Difference between Expected and Actual Experience	12,284	-	34,308	-	82,914	-	(110,697)
Assumption Changes	-	-	37,157	-	42,460	-	-
Benefit Payments	(113,296)	(112,970)	(111,870)	(111,870)	(110,220)	(109,923)	(108,045)
Net Change in Total Pension Liability	(27,808)	(37,154)	37,975	(31,153)	90,105	(32,522)	(85,926)
Total Pension Liability - Beginning	1,085,650	1,122,804	1,084,829	1,115,982	1,025,877	1,058,399	1,144,325
Total Pension Liability - Ending (a)	$ 1,057,842	$ 1,085,650	$ 1,122,804	$ 1,084,829	$ 1,115,982	$ 1,025,878	$ 1,058,399
Plan Fiduciary Net Position							
City Contributions	$ 34,643	$ 30,000	$ 30,000	$ 30,000	$ 33,105	$ 24,749	$ 24,749
Pension Plan Net Investment Income	64,644	77,661	1,183	86,174	32,396	13,061	47,208
Benefit Payments	(113,296)	(112,970)	(111,870)	(111,870)	(110,220)	(109,923)	(108,045)
Pension Plan Administrative Expense	(5,556)	(6,391)	(6,023)	(7,200)	(1,257)	(3,268)	(1,335)
State of Colorado supplemental discretionary payment	18,900	-	18,900	18,900	18,900	18,900	18,900
Net Change in Plan Fiduciary Net Position	(665)	(11,700)	(67,810)	16,004	(27,076)	(56,481)	(18,523)
Plan Fiduciary Net Position - Beginning	579,323	591,023	658,833	642,829	669,905	726,385	744,908
Plan Fiduciary Net Position - Ending (b)	$ 578,658	$ 579,323	$ 591,023	$ 658,833	$ 642,829	$ 669,905	$ 726,385
Net Pension Liability - Ending (a) - (b)	$ 479,184	$ 506,327	$ 531,781	$ 425,996	$ 473,153	$ 355,973	$ 332,014
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	54.70%	53.36%	52.64%	60.73%	57.60%	65.30%	68.63%

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

City of Glenwood Springs
Schedule of City Contributions
Fire and Police Pension Association of Colorado
Last 10 Fiscal Years *

	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	$ 53,543	$ 53,543	$ 44,500	$ 33,105	$ 33,105	$ 43,649	$ 43,649	$ 43,649
Actual contribution, including State of Colorado discretionary payment	(53,543)	(53,543)	(48,900)	(48,900)	(52,005)	(43,649)	(43,649)	(43,649)
Contribution deficiency (excess)	$ -	$ -	$ (4,400)	$ (15,795)	$ (18,900)	$ -	$ -	$ -

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

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

I. Notes to the Schedule of City's Proportionate Share of Net Pension (Asset) Liability

A. Changes to Assumptions or Other Inputs

1. Changes Since the January 1, 2019 Actuarial Valuation

- No changes

2. Changes Since the January 1, 2018 Actuarial Valuation

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

3. Changes Since the January 1, 2017 Actuarial Valuation

- No changes.

4. Changes Since the January 1, 2016 Actuarial Valuation

- No changes.

5. Changes Since the January 1, 2015 Actuarial Valuation

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

6. Changes Since the January 1, 2014 Actuarial Valuation

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

II. Notes to the Schedule of City's Proportionate Share of Net Pension (Asset) Liability (continued)

B. Changes of Benefit Terms

No changes during the years presented.

C. Changes of Size or Composition of Population Covered by Benefit Terms

No changes during the years presented.

III. Notes to the Schedule of City Contributions

A. Changes to Assumptions or Other Inputs

No changes during the years presented.

B. Changes of Benefit Terms

No changes during the years presented.

C. Changes of Size or Composition of Population Covered by Benefit Terms

No changes during the years presented.

SUPPLEMENTARY INFORMATION

MAJOR CAPITAL PROJECT FUNDS

Capital Projects Fund – accounts for major City Projects which are financed by a 0.50% sales tax.

Acquisitions and Improvements Fund – accounts for revenues and expenditures received from a 1.00% sales tax and special assessments levied for capital improvements purposes.

City of Glenwood Springs, Colorado
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Sales tax	2,299,145	2,501,848	3,045,966	544,118	1,020,746
Use tax	100,000	100,000	114,267	14,267	58,734
Total Taxes	2,399,145	2,601,848	3,160,233	558,385	1,079,480
Intergovernmental:					
Grants	-	-	39,978	39,978	-
Fees and Charges:					
Park land fees	200,000	200,000	525,573	325,573	24,777
Other:					
Interest income	50,000	50,000	8,653	(41,347)	47,871
Other income	(112,364)	72,636	44,459	(28,177)	38,351
Total Other	(62,364)	122,636	53,112	(69,524)	86,222
Total Revenues	2,536,781	2,924,484	3,778,896	854,412	1,190,479
Expenditures:					
General government	667,000	637,195	421,969	215,226	825,440
Public works	900,820	1,425,016	692,397	732,619	1,280,351
Culture and recreation	857,500	714,933	583,079	131,854	126,787
Total Expenditures	2,425,320	2,777,144	1,697,445	1,079,699	2,232,578
Excess (Deficiency) of Revenues Over Expenditures	111,461	147,340	2,081,451	1,934,111	(1,042,099)
Other Financing Sources (Uses):					
Transfers in	100,000	1,687,040	1,502,040	(185,000)	100,000
Transfers (out)	(617,000)	(617,000)	(617,000)	-	(909,500)
Total Other Financing Sources (Uses)	(517,000)	1,070,040	885,040	(185,000)	(809,500)
Net Change in Fund Balance	(405,539)	1,217,380	2,966,491	1,749,111	(1,851,599)
Fund Balance - Beginning of Year	3,140,513	3,140,513	3,110,805	(29,708)	4,962,404
Fund Balance - End of Year	2,734,974	4,357,893	6,077,296	1,719,403	3,110,805

City of Glenwood Springs, Colorado
Acquisition and Improvement fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Sales tax	4,598,944	5,004,349	6,091,931	1,087,582	4,841,422
Use tax	200,000	200,000	228,534	28,534	182,036
Total Taxes	4,798,944	5,204,349	6,320,465	1,116,116	5,023,458
Intergovernmental:					
Grants	8,763,450	8,763,450	8,355,855	(407,595)	2,400,384
Other:					
Interest income	150,000	150,000	1,472	(148,528)	200,578
Donations	-	-	4,627	4,627	60,700
Cost reimbursement	-	200,000	500,000	300,000	3,632
Other income	20,000	20,000	77,246	57,246	64,150
Total Other	170,000	370,000	583,345	213,345	329,060
Total Revenues	13,732,394	14,337,799	15,259,665	921,866	7,752,902
Expenditures:					
General Government:					
General and administrative	627,364	627,364	718,153	(90,789)	705,136
Bond fees	-	-	1,600	(1,600)	1,600
Total General Government	627,364	627,364	719,753	(92,389)	706,736
Culture and Recreation:					
Arts Center	50,000	(1,895,540)	96,915	(1,992,455)	2,624,225
Other projects	-	-	-	-	10,705
Total Culture and Recreation	50,000	(1,895,540)	96,915	(1,992,455)	2,634,930
Public Works:					
Streets and sidewalks	14,384,578	16,626,724	13,298,432	3,328,292	4,573,188
Other projects	27,838	84,324	84,519	(195)	221,851
Total Public Works	14,412,416	16,711,048	13,382,951	3,328,097	4,795,039
Debt Service:					
Principal	1,335,000	1,335,000	1,335,000	-	1,295,000
Interest	642,635	642,635	642,635	-	682,440
Total Debt Service	1,977,635	1,977,635	1,977,635	-	1,977,440
Total Expenditures	17,067,415	17,420,507	16,177,254	1,243,253	10,114,145
Excess (Deficiency) of Revenues Over Expenditures	(3,335,021)	(3,082,708)	(917,589)	2,165,119	(2,361,243)
Other Financing Sources (Uses):					
Sale of assets	-	-	-	-	1,206,813
Transfers in	-	-	100,000	100,000	268,000
Transfers (out)	(1,420,000)	(1,420,000)	(1,420,000)	-	(1,540,000)
Total Other Financing Sources (Uses)		(1,420,000)	(1,320,000)	100,000	(65,187)
	(1,420,000)				
Net Change in Fund Balance	(4,755,021)	(4,502,708)	(2,237,589)	2,265,119	(2,426,430)
Fund Balance - Beginning of Year	14,828,970	14,828,970	14,827,216	(1,754)	17,253,646
Fund Balance - End of Year	10,073,949	10,326,262	12,589,627	2,263,365	14,827,216

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Tourism Fund – accounts for funds received from a two and one-half percent rent tax on accommodations. Expenditures are restricted for tourism promotion purposes.

Victims Assistance and Law Enforcements Fund (V.A.L.E.) – accounts for funds received from a surcharge for violation of all municipal ordinances and violations of the Model Traffic Code. Expenditures are restricted to victims' and witnesses' services and reimbursements and to Police Department equipment purchases, training, and additional personnel costs.

Conservation Trust Fund – accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Bus Tax Fund – accounts for the 0.20% sales tax designated towards "Ride Glenwood Springs" bus service.

Marijuana Sales Tax Fund – accounts for the 5.00% sales tax and 5.00% excise tax designated towards marijuana regulation enforcement, education, and public health programs.

Tobacco Sales Tax Fund – accounts for the 40.00% sales tax on tobacco products designated towards drug, alcohol, and tobacco prevention, youth mental and physical health, and other related city expenses.

General Improvement District Number 1980 Fund – The District's primary purpose is to provide infrastructure improvements to specific areas within the downtown area. The District's primary funding source is an ad valorem tax.

CAPITAL PROJECT FUNDS

Emergency Services Equipment Replacement Fund – accounts for revenues received on a pro-rated basis from the Glenwood Springs Rural Fire Protection District and transfers from the General Fund for the purchase of emergency services, facilities and equipment.

City of Glenwood Springs, Colorado
Combining Balance Sheets
Non-major Governmental Funds
For the Year Ended December 31, 2021

	Special Revenue Funds							Capital Projects Fund	
	Tourism Fund	V.A.L.E. Fund	Conservation Trust Fund	Bus Tax Fund	Marijuana Sales Tax Fund	Tobacco Sales Tax Fund	General Improvement District No. 1980	Emergency Services Equipment Replacement	Totals
Assets:									
Cash and investments - Unrestricted	606,756	31,088	458,162	1,437,115	284,769	57,994	163,860	3,117,029	6,156,773
Taxes receivable	116,772	-	-	134,252	35,748	73,169	47,887	-	407,828
Accounts receivable, net of allowance	-	-	-	472,539	-	-	-	-	472,539
Interest receivable	55	-	-	-	-	-	-	-	55
Prepaid items	-	-	-	1,820	-	-	-	-	1,820
Total Assets	723,583	31,088	458,162	2,045,726	320,517	131,163	211,747	3,117,029	7,039,015
Liabilities and Fund Balance:									
Liabilities:									
Accounts payable	55,197	-	-	288,969	-	-	15,809	6,623	366,598
Total Liabilities	55,197	-	-	288,969	-	-	15,809	6,623	366,598
							-		
Deferred Inflows of Resources:									
Property taxes	-	-	-	-	-	-	47,661	-	47,661
Total Deferred Inflows of Resources	-	-	-	-	-	-	47,661	-	47,661
Fund Balances:									
Nonspendable	-	-	-	1,820	-	-	-	-	1,820
Restricted	-	-	458,162	-	-	-	-	-	458,162
Committed	668,386	31,088	-	1,754,937	320,517	131,163	148,277	-	3,054,368
Assigned	-	-	-	-	-	-	-	3,110,406	3,110,406
Total Fund Balance	668,386	31,088	458,162	1,756,757	320,517	131,163	148,277	3,110,406	6,624,756
Total Liabilities, Deferred Inflows and Fund Balances	723,583	31,088	458,162	2,045,726	320,517	131,163	211,747	3,117,029	7,039,015

City of Glenwood Springs, Colorado
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2021

	Special Revenue Funds							Capital Projects Fund	
	Tourism Fund	V.A.L.E. Fund	Conservation Trust Fund	Bus Tax Fund	Marijuana Sales Tax Fund	Tobacco Sales Tax Fund	General Improvement District No. 1980	Emergency Services Equipment Replacement	Totals
Revenues:									
Taxes	1,464,683	-	-	1,263,999	446,890	899,921	45,852	-	4,121,345
Intergovernmental	-	-	120,993	813,849	-	-	-	213,563	1,148,405
Charges for services	-	20,135	-	60,180	-	-	-	-	80,315
Interest income	271	934	1,408	233	-	-	52	118	3,016
Miscellaneous income	-	-	3,436	15,510	-	9,500	-	214,763	243,209
Total Revenues	1,464,954	21,069	125,837	2,153,771	446,890	909,421	45,904	428,444	5,596,290
Expenditures:									
General governmental	-	22,641	-	-	-	-	29,978	-	52,619
Transportation	-	-	-	1,490,905	-	-	-	-	1,490,905
Public safety	-	-	-	-	150,000	233,282	-	103,535	486,817
Community and economic development	1,011,746	-	-	-	-	-	-	-	1,011,746
Culture and recreation	-	-	8,680	-	-	-	-	-	8,680
Total Expenditures	1,011,746	22,641	8,680	1,490,905	150,000	233,282	29,978	103,535	3,050,767
Excess (Deficiency) of Revenues Over Expenditures	453,208	(1,572)	117,157	662,866	296,890	676,139	15,926	324,909	2,545,523
Other Financing Sources (Uses):									
Transfers in	-	-	-	-	-	-	-	623,795	623,795
Transfers (out)	-	-	-	-	(285,000)	(750,000)	-	-	(1,035,000)
Total Other Financing Sources (Uses)	-	-	-	-	(285,000)	(750,000)	-	623,795	(411,205)
Net Change in Fund Balance	453,208	(1,572)	117,157	662,866	11,890	(73,861)	15,926	948,704	2,134,318
Fund Balance - Beginning of Year	215,178	32,660	341,005	1,093,891	308,627	205,024	132,351	2,161,702	4,490,438
Fund Balance - End of Year	668,386	31,088	458,162	1,756,757	320,517	131,163	148,277	3,110,406	6,624,756

City of Glenwood Springs, Colorado
Tourism Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Accommodations tax	951,926	951,926	1,464,683	512,757	846,111
Other:					
Interest income	1,000	1,000	271	(729)	485
Total Revenues	952,926	952,926	1,464,954	512,028	846,596
Expenditures:					
Economic Development:					
Salary and benefits	171,346	171,346	171,336	10	177,156
Administrative	21,823	21,823	21,823	-	21,599
Consulting services	2,000	2,000	1,947	53	5,495
Visitor services	75,000	75,000	75,000	-	115,000
Public relations	1,000	1,000	2,999	(1,999)	18,611
Printing and distribution (brochures, postcards, etc.)	631,556	631,556	620,836	10,720	672,239
Database and internet marketing	25,000	25,000	23,585	1,415	20,154
Advertising and promotion	96,353	96,353	80,474	15,879	76,586
Travel and booth expenses	10,675	10,675	11,308	(633)	18,939
Other expenses	-	-	2,438	(2,438)	1,544
Total Expenditures	1,034,753	1,034,753	1,011,746	23,007	1,127,323
Excess (Deficiency) of Revenues Over Expenditures	(81,827)	(81,827)	453,208	535,035	(280,727)
Net Change in Fund Balance	(81,827)	(81,827)	453,208	535,035	(280,727)
Fund Balance - Beginning of Year	215,394	215,394	215,178	(216)	495,905
Fund Balance - End of Year	133,567	133,567	668,386	534,819	215,178

City of Glenwood Springs, Colorado
V.A.L.E. Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Charges for Services:					
Assessments	25,000	25,000	20,135	(4,865)	11,972
Other:					
Other income	-	-	-	-	6
Interest income	1,000	1,000	934	(66)	873
Total Revenues	26,000	26,000	21,069	(4,931)	12,851
Expenditures:					
General Government:					
Victim/witness assistance	25,000	25,000	22,641	2,359	16,574
Total Expenditures	25,000	25,000	22,641	2,359	16,574
Net Change in Fund Balance	1,000	1,000	(1,572)	(2,572)	(3,723)
Fund Balance - Beginning of Year	32,661	32,661	32,660	(1)	36,383
Fund Balance - End of Year	33,661	33,661	31,088	(2,573)	32,660

City of Glenwood Springs, Colorado
Conservation Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Intergovernmental:					
Colorado Lottery	112,200	112,200	120,993	8,793	103,519
Other:					
Other income	-	-	3,436	3,436	-
Interest income	1,000	1,000	1,408	408	2,214
Total Other	1,000	1,000	4,844	3,844	2,214
Total Revenues	113,200	113,200	125,837	12,637	105,733
Expenditures:					
Culture and Recreation:					
Other projects	218,500	150,000	8,680	141,320	-
Total Expenditures	218,500	150,000	8,680	141,320	-
Excess (Deficiency) of Revenues Over Expenditures	(105,300)	(36,800)	117,157	153,957	105,733
Net Change in Fund Balance	(105,300)	(36,800)	117,157	153,957	105,733
Fund Balance - Beginning of Year	340,479	340,479	341,005	526	235,272
Fund Balance - End of Year	235,179	303,679	458,162	154,483	341,005

City of Glenwood Springs, Colorado
Bus Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
General sales tax	919,789	919,789	1,218,296	298,507	968,213
Use tax	40,000	40,000	45,703	5,703	36,405
Intergovernmental:					
Grants and awards	764,405	764,405	813,849	49,444	1,131,492
Charges for Services:					
Bus fares	75,000	75,000	60,180	(14,820)	42,037
Advertising fees	5,000	5,000	-	(5,000)	1,001
Other:					
Interest income	1,000	1,000	233	(767)	378
Miscellaneous income	3,120	3,120	15,510	12,390	84,961
Total Revenues	1,808,314	1,808,314	2,153,771	345,457	2,264,487
Expenditures:					
Transportation:					
Fixed labor	406,140	406,140	412,155	(6,015)	341,045
Direct labor	425,464	425,464	410,598	14,866	341,309
Employee bus pass	1,000	1,000	754	246	292
Direct mileage cost	242,760	242,760	223,334	19,426	190,043
Training	80,640	80,640	90,746	(10,106)	57,866
Transit operations	30,000	30,000	30,000	-	30,000
Capital costs	59,325	59,325	51,647	7,678	94,314
Other	881,520	966,748	271,671	695,077	929,511
Total Expenditures	2,126,849	2,212,077	1,490,905	721,172	1,984,380
Excess (Deficiency) of Revenues Over Expenditures	(318,535)	(403,763)	662,866	1,066,629	280,107
Fund Balance - Beginning of Year	1,058,243	1,058,243	1,093,891	35,648	813,784
Fund Balance - End of Year	739,708	654,480	1,756,757	1,102,277	1,093,891

City of Glenwood Springs, Colorado
Marijuana Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
General sales tax	250,000	250,000	382,682	132,682	390,044
Other tax	45,000	45,000	64,208	19,208	68,193
Total Revenues	295,000	295,000	446,890	151,890	458,237
Expenditures:					
Public Safety:					
Other expenses	-	150,000	150,000	-	50,726
Total Public Safety	-	150,000	150,000	-	50,726
Total Expenditures	-	150,000	150,000	-	50,726
Excess (Deficiency) of Revenues Over Expenditures	295,000	145,000	296,890	151,890	407,511
Other Financing Sources (Uses):					
Transfers (out)	(285,000)	(285,000)	(285,000)	-	(276,272)
Total Other Financing Sources (Uses)	(285,000)	(285,000)	(285,000)	-	(276,272)
Net Change in Fund Balance	10,000	(140,000)	11,890	151,890	131,239
Fund Balance - Beginning of Year	308,626	308,626	308,627	1	177,388
Fund Balance - End of Year	318,626	168,626	320,517	151,891	308,627

City of Glenwood Springs, Colorado
Tobacco Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
General sales tax	900,000	900,000	899,921	(79)	939,141
Other:					
Miscellaneous income	-	-	9,500	9,500	17,500
Interest income	1,000	1,000	-	(1,000)	-
Total Revenues	901,000	901,000	909,421	8,421	956,641
Expenditures:					
General Government:					
Other expenses	1,500	384,650	233,282	151,368	1,617
Total General Government	1,500	384,650	233,282	151,368	1,617
Total Expenditures	1,500	384,650	233,282	151,368	1,617
Excess (Deficiency) of Revenues Over Expenditures	899,500	516,350	676,139	159,789	955,024
Other Financing Sources (Uses):					
Transfers (out)	(750,000)	(750,000)	(750,000)	-	(750,000)
Total Other Financing Sources (Uses)	(750,000)	(750,000)	(750,000)	-	(750,000)
Net Change in Fund Balance	149,500	(233,650)	(73,861)	159,789	205,024
Fund Balance - Beginning of Year	198,100	198,100	205,024	6,924	-
Fund Balance - End of Year	347,600	(35,550)	131,163	166,713	205,024

City of Glenwood Springs, Colorado
General Improvement District No. 1980
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Property taxes	40,000	40,000	42,645	2,645	60,457
Specific ownership taxes	2,900	2,900	3,207	307	2,822
Total Taxes	42,900	42,900	45,852	2,952	63,279
Other:					
Interest income	-	-	52	52	154
Total Revenues	42,900	42,900	45,904	3,004	63,433
Expenditures:					
General Government:					
Miscellaneous and treasurer's fees	-	36,675	16,664	20,011	843
Other	13,314	13,314	13,314	-	26,378
Total Expenditures	13,314	49,989	29,978	20,011	27,221
Excess (Deficiency) of Revenues Over Expenditures	29,586	(7,089)	15,926	23,015	36,212
Fund Balance - Beginning of Year	113,867	113,867	132,351	18,484	96,139
Fund Balance - End of Year	143,453	106,778	148,277	41,499	132,351

City of Glenwood Springs, Colorado
Emergency Services Equipment Replacement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Rural Fire District contribution	212,634	212,634	213,563	929	202,070
Interest income	-	-	118	118	2,090
Impact fees	100,000	100,000	214,763	114,763	57,632
Other	-	-	-	-	918,214
Total Revenues	312,634	312,634	428,444	115,810	1,180,006
Expenditures:					
Public Safety:					
Equipment purchases	326,000	326,000	103,535	222,465	1,287,703
Total Expenditures	326,000	326,000	103,535	222,465	1,287,703
Excess (Deficiency) of Revenues Over Expenditures	(13,366)	(13,366)	324,909	338,275	(107,697)
Other Financing Sources (Uses):					
Transfer in	623,706	623,706	623,795	89	370,635
Total Other Financing Sources	623,706	623,706	623,795	89	370,635
Net Change in Fund Balance	610,340	610,340	948,704	338,364	262,938
Fund Balance - Beginning of Year	2,163,885	2,163,885	2,161,702	(2,183)	1,898,764
Fund Balance - End of Year	2,774,225	2,774,225	3,110,406	336,181	2,161,702

PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services.

Water and Sewer Fund – accounts for activities of the fund that supplies water and sewer services to the citizens in the water and sewer service area. City water is provided on a metered basis.

Electric System Fund – accounts for activities related to the purchase and delivery of power within the City electric service area.

Broadband Fund – accounts for the activities related to the purchase and operation of the City installed and owned fiber optic-based network, which provides internet service to both residents and businesses within the City.

Airport Operations Fund – accounts for activities related to user charges and maintenance expenses for the airport.

Landfill Operations Fund – accounts for the activities related to the operations of the City landfill and recycling program.

INTERNAL SERVICE FUND

Internal service funds are used to account for services to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

Fleet Service Fund - accounts for the repair and maintenance costs and the capital replacement plan of the City's vehicles and heavy equipment, excluding fire trucks.

City of Glenwood Springs, Colorado
Enterprise Funds
Water and Sewer Fund
Schedule of Revenues and Expenses
Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Revenues:					
Charges and Fees:					
Water user fees	2,850,000	2,850,000	3,747,769	897,769	2,926,465
Sewer user fees	3,450,000	3,450,000	3,785,209	335,209	3,271,097
Water connection fees	3,500	3,500	4,665	1,165	5,872
Meter sales	10,000	10,000	15,731	5,731	15,861
Other	-	-	1,185	1,185	14,819
Water improvement fees	50,000	50,000	346,795	296,795	253,497
Sewer improvement fees	50,000	50,000	317,276	267,276	267,726
Total Operating Revenues	6,413,500	6,413,500	8,218,630	1,805,130	6,755,337
Operating Expenses:					
Administration	1,159,558	2,015,926	1,263,548	752,378	1,063,859
Water plant operation	844,158	868,369	882,458	(14,089)	708,558
Water transmission and distribution	643,523	694,564	662,941	31,623	554,774
Wastewater plant operation & improvement	949,781	973,930	1,249,436	(275,506)	856,423
Wastewater collection and transmission	469,081	497,973	452,221	45,752	393,165
Customer service	182,569	182,569	187,619	(5,050)	181,915
Depreciation	1,790,268	1,790,268	1,924,449	(134,181)	1,761,533
Capital outlay	4,586,000	7,419,942	4,961,311	2,458,631	4,986,789
Total Operating Expenses	10,624,938	14,443,541	11,583,983	2,859,558	10,507,016
Operating Income (Loss) - Budget Basis	(4,211,438)	(8,030,041)	(3,365,353)	4,664,688	(3,751,679)
Non-Operating Revenues (Expenses):					
Gain (loss) on disposition of assets	(2,000)	(2,000)	-	(2,000)	-
Investment income	60,000	60,000	7,552	(52,448)	50,358
Grants and contributions	-	800,000	25,002	(774,998)	198,278
Interest expense	(580,069)	(580,069)	(242,816)	337,253	(609,178)
Insurance recoveries	-	-	4,604	(4,604)	-
Total Non-Operating Revenues (Expenses):	(522,069)	277,931	(205,658)	(496,797)	(360,542)
Transfers (out)	(586,000)	(586,000)	(642,000)	(56,000)	(489,381)
Change in Net Position - Budget Basis	(5,319,507)	(8,338,110)	(4,213,011)	4,111,891	(4,601,602)
Reconciliation to GAAP Basis:					
Adjustments:					
Capital outlay			4,961,311		4,986,789
Total Adjustments			4,961,311		4,986,789
Net Income - GAAP Basis			748,300		385,187
Net Position - Beginning of Year			36,318,498		35,933,311
Net Position - End of Year			37,066,798		36,318,498

City of Glenwood Springs, Colorado
Enterprise Funds
Electric System Fund
Schedule of Revenues and Expenses
Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Revenues:					
Charges and fees:					
Commercial	10,908,260	10,908,260	9,490,244	(1,418,016)	9,102,541
Residential	4,396,598	4,396,598	4,802,897	406,299	4,795,965
Municipal	141,500	141,500	87,709	(53,791)	117,695
Security lights	14,235	14,235	12,437	(1,798)	12,508
Service connect fees	13,954	13,954	14,640	686	14,255
Other	31,049	31,049	124,548	93,499	806,003
Total Operating Revenues	15,505,596	15,505,596	14,532,475	(973,121)	14,848,967
Expenses:					
Purchased power	9,900,000	9,900,000	9,744,328	155,672	9,813,427
Maintenance - Distribution	1,332,875	1,357,430	1,184,613	172,817	893,168
Customer accounts	528,283	554,886	637,077	(82,191)	546,513
Broadband	-	-	15,626	(15,626)	966,822
General and administrative	1,088,063	1,101,212	1,008,414	92,798	878,380
Capital improvements	4,013,000	899,741	722,564	177,177	3,458,403
Depreciation	997,000	997,000	955,621	41,379	1,027,479
Total Operating Expenses	17,859,221	14,810,269	14,268,243	542,026	17,584,192
Operating Income (Loss) Budget Basis	(2,353,625)	695,327	264,232	(431,095)	(2,735,225)
Non-Operating Revenues (Expenses):					
Sale of assets	-	-	6,556	6,556	5,194
Investment income	25,000	25,000	7,991	(17,009)	42,608
Intergovernmental awards	-	-	-	-	27,000
Interest expense	-	-	(184,049)	(184,049)	(81,183)
Insurance recoveries	-	-	104	104	-
Total Non-Operating Revenues (Expenses):	25,000	25,000	(169,398)	(194,398)	(6,381)
Capital contributions	-	-	193,282	193,282	99,045
Transfers in	-	-	184,049	184,049	-
Transfers (out)	(1,171,142)	(11,021,476)	(11,969,745)	(948,269)	(1,166,786)
Change in Net Position - Budget Basis	(3,499,767)	(10,301,149)	(11,497,580)	(1,196,431)	(3,809,347)
Reconciliation to GAAP Basis:					
Adjustments:					
Gain (loss) on disposal of assets			(40,714)		(1,412,796)
Capital outlay			659,109		3,419,989
Total Adjustments			618,395		2,007,193
Net Income - GAAP Basis			(10,879,185)		(1,802,154)
Net Position - Beginning of Year			23,748,425		25,550,579
Net Position - End of Year			12,869,240		23,748,425

City of Glenwood Springs, Colorado
Enterprise Funds
Airport Operations Fund
Schedule of Revenues and Expenses
Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Revenues:					
Rentals:					
Airport/land lease	24,200	24,200	30,350	6,150	126,650
Charges and fees:					
Annual user fees	3,000	3,000	-	(3,000)	-
Long-term tie downs	12,000	12,000	8,120	(3,880)	9,980
Transient tie downs	2,000	2,000	2,225	225	1,730
Fuel sales	150,500	150,500	172,718	22,218	160,451
Other income	-	-	-	-	15,626
Total Operating Revenues	191,700	191,700	213,413	21,713	314,437
Operating Expenses:					
Administration	27,232	27,232	22,571	4,661	27,895
Operations	166,100	166,100	214,815	(48,715)	138,000
Depreciation	9,100	9,100	17,457	(8,357)	9,099
Capital outlay	25,000	151,500	120,225	31,275	-
Total Expenses	227,432	353,932	375,068	(21,136)	174,994
Operating Income (Loss) - Budget Basis	(35,732)	(162,232)	(161,655)	577	139,443
Non-Operating Revenues (Expenses):					
Investment income	200	200	-	(200)	-
Intergovernmental awards	-	-	9,137	9,137	-
Total Non-Operating Revenues	200	200	9,137	8,937	-
Transfer (out)	-	-	-	-	-
Change in Net Position - Budget Basis	(35,532)	(162,032)	(152,518)	9,514	139,443
Reconciliation to GAAP Basis:					
Adjustments:					
Capital outlay			120,225		-
Total Adjustments			120,225		-
Net Income - GAAP Basis			(32,293)		139,443
Net Position - Beginning of Year			644,265		504,822
Net Position - End of Year			611,972		644,265

City of Glenwood Springs, Colorado
Enterprise Funds
Landfill Operations Fund
Schedule of Revenues and Expenses
Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Revenues:					
Disposal fees	2,086,300	2,086,300	2,049,290	(37,010)	2,021,821
Composting fees	666,200	666,200	524,145	(142,055)	612,501
Other income	10,000	10,000	66,941	56,941	37,408
Total Operating Revenues	2,762,500	2,762,500	2,640,376	(122,124)	2,671,730
Operating Expenses:					
Personnel costs	979,319	1,058,587	1,025,982	32,605	885,589
Operating costs	1,070,900	1,270,900	1,037,436	233,464	987,658
Composting fees	-	-	513	(513)	-
Utilities	10,000	10,000	20,981	(10,981)	9,422
Insurance	50,300	50,300	28,085	22,215	48,925
Allocated costs	147,505	147,505	147,505	-	144,612
Landfill compliance costs	69,000	69,000	133,832	(64,832)	455,946
Depreciation	45,000	45,000	121,792	(76,792)	108,926
Capital outlay	600,000	843,000	1,154,013	(311,013)	988,605
Total Operating Expenses	2,972,024	3,494,292	3,670,139	(175,847)	3,629,683
Operating Income (Loss) Budget Basis	(209,524)	(731,792)	(1,029,763)	(297,971)	(957,953)
Non-Operating Revenues (Expenses):					
Interest income	50,000	50,000	7,671	(42,329)	54,767
Insurance proceeds	-	-	-	-	6,190
Intergovernmental awards	-	-	8,230	8,230	141,370
Transfers in	-	-	91,234	91,234	90,180
Transfers (out)	(50,000)	(50,000)	(50,000)	-	(50,000)
Total Non-Operating Revenues (Expenses)	-	-	57,135	57,135	242,507
Change in Net Position - Budget Basis	(209,524)	(731,792)	(972,628)	(240,836)	(715,446)
Reconciliation to GAAP Basis:					
Adjustments:					
Capital outlay			1,154,013		988,605
Interfund loan payments			(91,234)		(90,180)
Total Adjustments			1,062,779		898,425
Net Income - GAAP Basis			90,151		182,979
Net Position - Beginning of Year			3,172,432		2,989,453
Net Position - End of Year			3,262,583		3,172,432

City of Glenwood Springs, Colorado
Enterprise Funds
Broadband Fund
Schedule of Revenues and Expenses
Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis
For the Year Ended December 31, 2021

	2021			
	Original Budget	**Final Budget**	**Actual**	**Final Budget Variance Positive (Negative)**
Operating Revenues:				
Bandwidth service charges	1,173,682	1,173,682	752,396	(421,286)
Other income	-	-	240	240
Total Operating Revenues	1,173,682	1,173,682	752,636	(421,046)
Operating Expenses:				
Personnel costs	1,007,660	1,103,516	602,087	501,429
Operating costs	672,405	4,556,949	257,365	4,299,584
Utilities	18,100	18,100	225,519	(207,419)
Allocated costs	16,049	16,049	16,049	-
Depreciation	-	-	103,862	(103,862)
Capital outlay	3,884,544	-	-	-
Total Operating Expenses	5,598,758	5,694,614	1,204,882	4,489,732
Operating Income (Loss) Budget Basis	(4,425,076)	(4,520,932)	(452,246)	4,068,686
Non-Operating Revenues (Expenses):				
Interest income	-	-	7	7
Transfers in	-	9,850,334	10,798,603	948,269
Transfers (out)	-	-	(229,949)	(229,949)
Total Non-Operating Revenues (Expenses)	-	9,850,334	10,568,661	718,327
Change in Net Position - Budget Basis	(4,425,076)	5,329,402	10,116,415	4,787,013
Net Position - Beginning of Year			-	
Net Position - End of Year			10,116,415	

City of Glenwood Springs, Colorado
Internal Service Funds
Fleet Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Net Position
Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Revenues:					
Charges and fees	905,550	905,550	612,952	(292,598)	496,220
Other operating revenue	1,000	1,000	-	(1,000)	21,967
Total Operating Revenues	906,550	906,550	612,952	(293,598)	518,187
Expenses:					
General government:					
Operations	963,497	942,693	980,411	(37,718)	860,365
Depreciation	525,000	525,000	873,979	(348,979)	924,356
Capital outlay	618,900	679,000	386,370	292,630	629,816
Total Operating Expenses	2,107,397	2,146,693	2,240,760	(94,067)	2,414,537
Operating Income (Loss) - Budget Basis	(1,200,847)	(1,240,143)	(1,627,808)	(387,665)	(1,896,350)
Non-Operating Revenues (Expenses):					
Investment income	10,000	10,000	56	(9,944)	4,555
Insurance proceeds	40,000	40,000	5,374		-
Sale of asset	75,000	75,000	-	(75,000)	9,000
Transfers in	1,028,900	1,028,900	1,014,900	(14,000)	1,071,872
Total Non-Operating Revenues (Expenses)	1,153,900	1,153,900	1,020,330	(98,944)	1,085,427
Change in Net Position - Budget Basis	(46,947)	(86,243)	(607,478)	(486,609)	(810,923)
Reconciliation to GAAP Basis:					
Adjustments:					
Capital outlay			386,370		629,816
Total Adjustments			386,370		629,816
Operating Income (Loss) - GAAP Basis			(221,108)		(181,107)
Net Position - Beginning of Year			4,547,075		4,728,182
Net Position - End of Year			4,325,967		4,547,075

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments.

The *Cemetery Reserve Fund* accounts for funds received and restricted for the maintenance and care of the Rosebud Cemetery.

City of Glenwood Springs, Colorado
Fiduciary Funds
Cemetery Reserve Fund
Schedule of Changes in Fiduciary Net Position
Budget (GAAP) Basis and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Additions:					
Perpetual care fees	1,000	1,000	-	(1,000)	750
Interest income	50	50	-	(50)	-
Total Additions	1,050	1,050	-	(1,050)	750
Deductions:					
Cemetery maintenance	-	-	-	-	-
Total Deductions	-	-	-	-	-
Change in Net Position	1,050	1,050	-	(1,050)	750
Net Position - Beginning of Year	52,838	52,838	52,838	-	52,088
Net Position - End of Year	53,888	53,888	52,838	(1,050)	52,838

ANNUAL SCHEDULE OF REVENUES AND EXPENDITURES
FOR ROADS, BRIDGES AND STREETS

COLORADO
Department of Transportation

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Annual Highway Finance Report - CY21

Email address: yvette.gustad@cogs.us
City/County: Glenwood Springs

Receipts, Disbursements & Costs

II - Receipts for Road & Street Purposes

A. Receipts from local sources

2. General Fund Appropriations:	$	2,760,926.00
3. Other local imposts: *from A.3. 'Total' below)*	$	3,387,293.00
4. Miscellaneous local receipts: *from A.4. 'Total' below)*	$	620,344.00
5. Transfers from toll facilities	$	0.00
6. Proceeds of sale of bonds and notes		
a. Bonds - Original Issues:	$	0.00
b. Bonds - Refunding Issues:	$	0.00
c. Notes:	$	0.00
SubTotal:	$	6,768,563.00

B. Private Contributions	$	0.00

Receipts, Disbursements & Costs

II - Receipts for Road & Street Purposes (Detail)

A.3.▒ Other local imposts

a. Property Taxes &and Assessments	$ 0.00
b. Other Local Imposts	
1. Sales Taxes:	$ 3,198,619.00
2. Infrastructure and Impact Fees:	$ 27,308.00
3. Liens:	$ 0.00
4. Licenses:	$ 0.00
5. Specific Ownership and/or Other:	$ 161,366.00
Total: *(a + b) carried to 'Other local imposts' above)*	$ 3,387,293.00

A.4.▒ Miscellaneous local receipts

a. Interest on Investments:	$ 7,403.00
b. Traffic fines and Penalities:	$ 92,845.00
c. Parking Garage Fees:	$ 0.00
d. Parking Meter Fees:	$ 19,864.00
e. Sale of Surplus Property:	$ 0.00
f. Charges for Services:	$ 232.00
g. Other Misc. Receipts:	$ 0.00
h. Other:	$ 500,000.00
Total: *(a through h) carried to 'Misc local receipts' above)*	$ 620,344.00

C. Receipts from State Government

1. Highway User Taxes:	$ 322,383.00
3. Other State funds:	
c. Motor Vehicle Registrations:	$ 37,799.00
d. Other (Specify): Comments: DOLA EIAF	$ 151,750.00
e. Other (Specify): Comments: undefined	$ 0.00
Total: *(1+3c,d,e)*	$ 511,932.00

D. Receipts from Federal Government

2. Other Federal Agencies

a. Forest Service:	$ 0.00

b. FEMA:	$ 0.00
c. HUD:	$ 0.00
d. Federal Transit Administration:	$ 0.00
e. U.S. Corp of Engineers	$ 0.00
f. Other Federal:	$ 8,204,105.00
Total: *(2a-f)*	$ 8,204,105.00

Receipts, Disbursements & Costs

III - Disbursements for Road & Street Purposes

A. Local highway disbursements

1. Capital outlay: *(from A.1.d. 'Total Capital Outlay' below)*	$ 14,749,484.05
2. Maintenance:	$ 873,628.26
3. Road and street services	
a. Traffic control operations:	$ 326,302.00
b. Snow and ice removal:	$ 254,285.13
c. Other:	$ 0.00
4. General administration and miscellaneous	$ 445,439.00
5. Highway law enforcement and safety	$ 1,170,917.00
Total: *(A.1-5)*	$ 17,820,055.44

B. Debt service on local obligations

1. Bonds	
a. Interest	$ 682,877.00
b. Redemption	$ 1,615,000.00
2. Notes	
a. Interest	$ 0.00
b. Redemption	$ 0.00
SubTotal: *(1+2)*	$ 2,297,877.00

C. Payments to State for Highways:	$ 0.00
D. Payments to Toll Facilities:	$ 0.00

Total Disbursements: *(A+B+C+D)* $ 20,117,932.44

Receipts, Disbursements & Costs

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

	A. ON NATIONAL HIGHWAY SYSTEM	B. OFF NATIONAL HIGHWAY SYSTEM	C. TOTAL
A.1. Capital Outlay			
a. Right-Of-Way Costs:	$ 0.00	$ 3,783.99	$ 3,783.99
b. Engineering Costs:	$ 0.00	$ 2,524,635.00	$ 2,524,635.00
c. Construction			
1. New Facilities:	$ 0.00	$ 0.00	$ 0.00
2. Capacity Improvements:	$ 0.00	$ 10,315,475.58	$ 10,315,475.58
3. System Preservation:	$ 0.00	$ 1,905,589.48	$ 1,905,589.48
4. System Enhancement:	$ 0.00	$ 0.00	$ 0.00
5. Total Construction:			$ 12,221,065.06
d. Total Capital Outlay: *(Lines A.1.a. + 1.b. + 1.c.5)*			$ 14,749,484.05

Receipts, Disbursements & Costs

IV. Local Highway Debt Status

	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
A. Bonds (Total)	$ 22,670,000.00	$ 0.00	$ 1,615,000.00	$ 21,055,000.00
1. Bonds (Refunding Portion)		$ 0.00	$ 0.00	$ 0.00
B. Notes (Total):	$ 0.00	$ 0.00	$ 0.00	$ 0.00

Receipts, Disbursements & Costs

V - Local Road & Street Fund Balance

A. Beginning Balance	B. Total Receipts	C.Total Disbursements	D. Ending Balance	E. Reconciliation
$ 1,384,074.92	$ 15,484,600.00	$ 20,117,932.44	$ 0.00	$ 3,249,257.52

Notes and Comments:

undefined

Please enter your name: Yvette Gustad

Please provide a telephone number where you may be reached: 970-384-6421

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STATISTICAL SECTION

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

The information in this statistical section of the annual comprehensive financial report is intended, when possible, to provide information about Garfield County's economic condition in the following areas.

Financial Trends – These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity – These schedules contain information to help the reader assess the government's most significant local revenue sources: City and county sales tax and property tax.

Debt Capacity – These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information – These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information – These schedules contain services and infrastructure data to help readers understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

City of Glenwood Springs, Colorado
Net Position by Component
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	$ 66,598,004	$ 64,250,870	$ 70,515,452	$ 67,656,084	$ 71,788,636	$ 77,030,072	$ 73,224,736	$ 84,475,343	$ 88,064,892	$ 85,718,279
Restricted	2,161,903	2,511,864	2,579,375	2,635,197	2,816,975	2,726,665	11,039,259	12,673,537	1,410,970	3,710,624
Unrestricted	16,066,617	18,004,488	17,315,693	24,175,592	20,712,703	19,163,754	19,040,788	16,397,453	27,933,876	33,905,482
Total governmental activities net position	84,826,524	84,767,222	90,410,520	94,466,873	95,318,314	98,920,491	103,304,783	113,546,333	117,409,738	123,334,385
Business-type activities										
Net investment in capital assets	44,536,207	46,705,739	46,127,746	45,746,700	47,574,725	47,445,095	48,691,749	48,786,026	56,113,082	64,617,934
Unrestricted	18,113,324	17,999,053	17,224,398	17,965,611	18,066,512	18,432,964	16,994,337	16,192,139	7,770,538	(690,926)
Total business-type activities net position	62,649,531	64,704,792	63,352,144	63,712,311	65,641,237	65,878,059	65,686,086	64,978,165	63,883,620	63,927,008
Primary government										
Net investment in capital assets	111,134,211	110,956,609	116,643,198	113,402,784	119,363,361	124,475,167	121,916,485	133,261,369	144,177,974	150,336,213
Restricted	2,161,903	2,511,864	2,579,375	2,635,197	2,816,975	2,726,665	11,039,259	12,673,537	1,410,970	3,710,624
Unrestricted	34,179,941	36,003,541	34,540,091	42,141,203	38,779,215	37,596,718	36,035,125	32,589,592	35,704,414	33,214,556
Total primary government net position	$ 147,476,055	$ 149,472,014	$ 153,762,664	$ 158,179,184	$ 160,959,551	$ 164,798,550	$ 168,990,869	$ 178,524,498	$ 181,293,358	$ 187,261,393

City of Glenwood Springs, Colorado
Changes in Net Position
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
Governmental Activities:										
General Government	$ 3,517,288	$ 3,539,192	$ 3,815,189	$ 4,166,082	$ 4,349,401	$ 5,100,430	$ 4,932,054	$ 5,817,361	$ 6,675,439	$ 8,764,955
Transportation	1,091,656	1,121,527	1,152,362	1,196,010	1,244,768	1,419,650	1,264,945	1,977,200	1,850,028	2,027,262
Public Safety	6,452,872	6,686,488	7,035,443	7,087,348	7,530,539	8,093,471	8,264,614	8,168,163	8,536,743	13,105,187
Community and economic development	5,023,280	5,119,655	5,282,755	5,112,315	7,347,003	5,612,325	7,748,769	3,189,680	1,863,719	2,816,591
Public Works	1,267,767	1,358,032	1,439,397	1,754,418	2,041,864	1,955,442	1,925,909	2,349,002	8,681,277	10,847,838
Culture and recreation	4,798,389	4,301,655	4,173,013	4,360,608	4,623,242	5,321,848	4,765,647	5,525,717	4,034,359	4,859,350
Interest on long-term debt	458,669	401,163	353,094	299,061	318,273	220,492	190,755	714,643	766,040	685,526
Total Governmental Activities	22,609,921	22,527,712	23,251,253	23,975,842	27,455,090	27,723,658	29,092,693	27,741,766	32,407,605	43,106,709
Business-type Activities:										
Water	4,661,012	5,440,210	5,644,304	5,391,721	5,541,316	5,413,524	6,108,628	6,750,295	6,129,405	6,865,487
Electric	9,782,733	11,581,132	12,542,429	12,877,200	13,009,845	13,824,453	14,049,475	14,069,521	15,652,988	13,833,897
Broadband operations	-	-	-	-	-	-	-	-	-	1,204,882
Airport operations	137,295	125,672	137,340	133,240	135,866	145,759	157,878	176,025	174,994	254,843
Landfill operations	3,675,545	3,420,228	3,314,301	3,228,749	3,363,282	3,339,192	3,332,597	2,685,913	2,641,078	2,516,127
Total Business-type Activities	18,256,585	20,567,242	21,638,374	21,630,910	22,050,309	22,722,928	23,648,578	23,681,754	24,598,465	24,675,236
Total Primary Government Expenses	40,866,506	43,094,954	44,889,627	45,606,752	49,505,399	50,446,586	52,741,271	51,423,520	56,417,413	67,781,945
Program Revenues:										
Governmental Activities:										
Charges for services:										
General Government	2,328,855	2,213,980	2,206,776	2,555,687	2,463,142	2,634,509	2,683,814	2,676,368	2,746,307	2,137,630
Transportation	133,540	129,371	125,159	120,696	113,130	85,398	108,919	109,809	43,037	60,180
Public Safety	1,404,106	1,230,251	1,426,846	1,143,376	1,424,884	1,546,891	1,659,253	1,541,266	1,570,422	1,851,767
Community and Economic Development	144,975	158,392	155,536	164,498	214,690	269,552	240,826	413,040	341,630	494,143
Public Works	40,538	18,634	7,464	13,939	77,569	97,760	272,252	35,245	29,919	526,005
Culture and recreation	1,189,383	1,296,522	1,309,306	1,289,038	1,364,717	1,284,146	1,399,167	2,782,637	845,686	1,498,814
Operating Grants and Contributions	2,264,021	1,781,838	2,556,927	2,083,603	2,090,330	2,183,989	2,062,423	2,046,996	3,280,064	10,144,480
Capital Grants and Contributions	95,751	120,255	1,319,291	118,439	129,503	734,245	714,572	178,731	167,240	237,744
Total Governmental Activities Program Revenues	7,601,169	6,949,243	9,107,305	7,489,276	7,877,965	8,836,490	9,141,226	9,784,092	9,024,305	16,950,763
Business-type Activities:										
Charges for services:										
Water and sewer	5,350,696	5,102,858	5,390,156	5,974,846	6,623,843	6,619,310	6,531,139	6,677,657	6,755,337	8,218,630
Electric system	9,844,504	10,725,633	12,327,052	13,570,105	14,055,933	14,191,610	15,494,018	15,419,612	14,848,967	14,532,475
Broadband operations	136,431	127,064	144,775	143,692	147,435	151,992	173,437	197,853	314,437	752,636
Airport operations	-	-	-	-	-	-	-	-	-	213,413
Landfill operations	4,054,657	2,942,643	2,960,788	2,565,184	2,335,856	2,508,588	2,492,317	2,832,422	2,671,730	2,640,376
Operating grants and contributions	611,705	1,613,165	1,390	608	624	5,545	8,722	-	6,190	13,741
Capital grants and contributions	95,410	230,124	201,076	432,952	47,121	358,481	85,284	206,551	465,693	226,514
Total Business-Type Activities Program Revenues	20,093,403	20,741,487	21,025,237	22,687,387	23,210,812	23,835,526	24,784,917	25,334,095	25,062,354	26,597,785
Total Primary Government Program Revenues	27,694,572	27,690,730	30,132,542	30,176,663	31,088,777	32,672,016	33,926,143	35,118,187	34,086,659	43,548,548
Net (Expense)/Revenue										
Governmental activities	(15,008,752)	(15,578,469)	(14,143,948)	(16,486,566)	(19,577,125)	(18,887,168)	(19,951,467)	(17,957,674)	(23,383,300)	(26,155,946)
Business-type activities	1,836,818	174,245	(613,137)	1,056,477	1,160,503	1,112,598	1,136,339	1,652,341	463,889	1,922,549
Total Primary Government Net Expense	$ (13,171,934)	$ (15,404,224)	$ (14,757,085)	$ (15,430,089)	$ (18,416,622)	$ (17,774,570)	$ (18,815,128)	$ (16,305,333)	$ (22,919,411)	$ (24,233,397)

City of Glenwood Springs, Colorado
Changes in Net Position
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property taxes	$ 1,262,979	$ 1,156,140	$ 1,391,409	$ 1,381,226	$ 1,395,469	$ 1,417,416	$ 1,611,654	$ 2,088,955	$ 2,318,200	$ 2,264,129
Specific ownership taxes	53,651	51,048	81,964	75,116	65,163	105,655	109,300	147,773	146,836	164,573
Sales and use taxes	14,545,502	14,897,961	15,965,053	17,167,543	18,020,517	18,088,784	19,087,273	20,795,147	20,524,445	25,281,301
Severance tax	-	-	-	-	-	-	-	50,714	68,193	64,208
Franchise tax	151,314	176,480	185,638	179,584	169,914	168,889	205,430	178,566	165,025	179,441
Accommodations Tax	721,787	756,542	870,902	965,502	1,032,987	1,067,669	1,160,433	1,211,106	846,111	1,464,683
Other miscellaneous Taxes	33,992	34,078	35,590	36,670	37,070	56,042	90,721	36,691	36,108	37,799
Unrestricted investment earnings	93,862	125,447	134,568	154,017	182,458	211,002	348,580	405,966	246,752	3,496
Grants and contributions not restricted to specific programs	89,561	121,570	162,609	114,957	141,300	346,914	165,147	622,582	1,188,868	711,921
Gain/Loss on Capital Assets	41,603	39,157	103,110	34,754	25,424	32,697	(11,143)	-	-	-
Transfers	(24,652,164)	(1,751,138)	856,403	808,216	(641,736)	994,277	1,568,364	2,661,724	1,706,167	1,909,042
Total General Revenues and Transfers	(7,657,913)	15,607,285	19,787,246	20,917,585	20,428,566	22,489,345	24,335,759	28,199,224	27,246,705	32,080,593
Business-type Activities:										
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	88,623	119,800	99,482	107,337	125,319	115,999	237,107	301,462	147,733	23,221
Grants and contributions not restricted to specific programs	800	-	-	-	-	-	-	-	-	-
Sale of capital assets	571	10,080	17,410	4,570	1,368	2,502	2,945	-	-	6,660
Transfers	24,652,164	1,751,138	(856,403)	(808,216)	641,736	(994,277)	(1,568,364)	(2,661,724)	(1,706,167)	(1,909,042)
Total Business-type Activities	24,742,158	1,881,018	(739,511)	(696,309)	768,423	(875,776)	(1,328,312)	(2,360,262)	(1,558,434)	(1,879,161)
Total Primary Government Revenues	17,084,245	17,488,303	19,047,735	20,221,276	21,196,989	21,613,569	23,007,447	25,838,962	25,688,271	30,201,432
Change in Net Position										
Governmental activities	(22,666,665)	28,816	5,643,298	4,431,019	851,441	3,602,177	4,384,292	10,241,550	3,863,405	5,924,647
Business-type activities	26,578,976	2,055,263	(1,352,648)	360,168	1,928,926	236,822	(191,973)	(707,921)	(1,094,545)	43,388
Total Change in Net Position	$ 3,912,311	$ 2,084,079	$ 4,290,650	$ 4,791,187	$ 2,780,367	$ 3,838,999	$ 4,192,319	$ 9,533,629	$ 2,768,860	$ 5,968,035

City of Glenwood Springs, Colorado
Fund Balances, Governmental Funds
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	$ 569,271	$ 539,271	$ 589,270	$ 628,939	$ 671,271	$ 610,820	$ 610,000	$ 610,010	$ 562,101	$ 562,101
Restricted	705,940	721,789	777,279	1,107,857	1,222,454	1,182,653	1,035,738	1,473,388	1,069,965	1,185,080
Committed	205,669	204,615	204,615	204,365	204,365	204,365	184,365	1,946,162	1,906,018	2,482,144
Unassigned	3,131,743	2,985,885	3,661,086	4,666,329	4,712,546	4,971,480	5,904,909	2,445,856	6,199,845	6,388,656
Total General Fund	$ 4,612,623	$ 4,451,560	$ 5,232,250	$ 6,607,490	$ 6,810,636	$ 6,969,318	$ 7,735,012	$ 6,475,416	$ 9,737,929	$ 10,617,981
All Other Governmental Funds										
Nonspendable	$ 2,061	$ 2,335	$ 2,333	$ 5,415	$ 4,064	$ 3,532	$ 3,254	$ 2,264	$ 3,411	$ 1,820
Restricted	1,455,963	1,790,075	1,802,096	1,527,340	1,594,521	1,544,012	10,003,521	11,200,149	14,471,534	2,525,544
Committed	1,303,666	686,070	697,031	740,741	899,707	5,577,712	4,299,518	4,998,054	4,712,390	7,924,748
Assigned	7,562,359	11,161,559	11,224,344	17,088,907	14,095,852	9,196,298	9,732,207	12,787,060	6,048,641	18,233,308
Unassigned	(9,533)	(257,060)	(554,811)	(531,193)	(961,957)	(714,494)	-	-	-	-
Total All Other Governmental Funds	$ 10,314,516	$ 13,382,979	$ 13,170,993	$ 18,831,210	$ 15,632,187	$ 15,607,060	$ 24,038,500	$ 28,987,527	$ 25,235,976	$ 28,685,420
Total Governmental Funds	$ 14,927,139	$ 17,834,539	$ 18,403,243	$ 25,438,700	$ 22,442,823	$ 22,576,378	$ 31,773,512	$ 35,462,943	$ 34,973,905	$ 39,303,401

NOTE: GASB 54 Implemented in 2011

City of Glenwood Springs, Colorado
Changes in Fund Balances, Governmental Funds
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Taxes	$ 16,748,278	$ 17,233,787	$ 18,593,969	$ 19,953,205	$ 20,928,634	$ 21,253,306	$ 22,521,070	$ 24,755,209	$ 24,317,322	$ 29,155,899
Permits and licenses	153,498	187,763	157,767	263,463	218,967	287,457	245,793	420,082	328,625	432,038
Intergovernmental revenue	1,919,986	1,693,414	3,105,893	1,950,597	2,374,749	2,820,205	2,570,464	6,244,044	5,822,765	10,770,021
Charges for services	2,713,310	2,740,929	2,953,684	2,692,056	2,992,018	3,118,071	3,473,254	3,182,428	2,328,438	3,488,737
Investment Income	69,038	71,892	87,261	103,968	138,428	188,904	337,424	887,124	442,382	3,443
Miscellaneous	3,136,799	2,587,386	3,184,949	2,953,197	2,685,247	3,274,689	3,372,836	4,217,138	4,383,182	4,053,365
Total Revenues	24,740,909	24,515,171	28,083,523	27,916,486	29,338,043	30,942,632	32,520,841	39,706,025	37,622,714	47,903,503
Expenditures:										
General government	6,933,290	4,682,739	5,261,278	4,645,663	5,527,856	5,663,097	5,548,037	6,913,980	7,552,675	6,297,963
Transportation	2,205,053	1,763,179	3,878,417	2,957,433	7,843,584	3,789,395	5,397,342	3,579,974	5,126,060	3,966,398
Public Safety	6,001,028	6,290,692	7,212,960	6,806,024	7,261,412	8,419,289	8,417,417	8,294,453	8,897,743	9,054,232
Community and Economic Development	1,195,419	1,348,168	1,393,166	1,647,233	2,093,998	1,909,356	1,944,541	2,305,823	1,913,912	2,106,752
Public Works	4,782,402	3,046,655	5,200,179	2,508,871	2,878,556	5,095,018	6,583,461	21,391,770	7,807,993	16,401,784
Culture and recreation	3,199,093	3,553,936	4,603,674	3,666,343	4,355,260	3,850,273	4,454,925	5,873,850	6,096,908	4,484,299
Debt service:										
Principal retirement	2,080,831	1,631,519	1,677,316	1,730,414	2,023,410	2,092,158	3,163,725	505,000	1,820,000	1,615,000
Interest	492,348	436,756	378,828	320,300	328,821	257,491	200,552	701,151	737,569	689,478
Issuance costs	-	-	-	66,250	-	-	116,995	94,317	-	-
Total Expenditures	26,889,464	22,753,644	29,605,818	24,348,531	32,312,897	31,076,077	35,826,995	49,660,318	39,952,860	44,615,906
Excess (Deficiency) of Revenues Over Expenditures	(2,148,555)	1,761,527	(1,522,295)	3,567,955	(2,974,854)	(133,445)	(3,306,154)	(9,954,293)	(2,330,146)	3,287,597
Other Financing Sources (Uses):										
Proceeds from sale of fixed assets	-	-	41,150	-	-	-	901,390	-	1,206,813	-
Intergovernmental awards	-	16,758	119,533	23,674	-	-	-	-	-	-
Bond proceeds	-	-	-	3,070,000	-	-	10,000,000	12,200,000	-	-
Insurance proceeds	-	-	-	-	-	-	-	-	-	147,757
Transfers in	6,434,299	4,440,871	5,961,097	5,056,688	5,780,647	5,440,825	6,225,672	10,930,789	7,166,162	8,999,616
Transfers (out)	(2,884,965)	(3,311,756)	(4,030,781)	(4,682,860)	(5,801,670)	(5,173,825)	(4,623,774)	(9,487,065)	(6,531,867)	(8,105,474)
Total Other Financing Sources (Uses)	3,549,334	1,145,873	2,090,999	3,467,502	(21,023)	267,000	12,503,288	13,643,724	1,841,108	1,041,899
Net change in fund balances	$ 1,400,779	$ 2,907,400	$ 568,704	$ 7,035,457	$ (2,995,877)	$ 133,555	$ 9,197,134	$ 3,689,431	$ (489,038)	$ 4,329,496
Debt Service as a percentage of noncapital expenditures	9.57%	9.09%	6.95%	8.42%	7.28%	7.56%	10.87%	2.86%	13.35%	5.77%

City of Glenwood Springs, Colorado
History of General Fund Revenues, Expenditures, and Changes in Fund Balance
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Taxes	$ 7,090,341	$ 7,253,024	$ 7,963,468	$ 8,454,280	$ 8,770,582	$ 8,801,573	$ 9,322,439	$ 10,396,138	$ 11,472,157	$ 12,026,451
Licenses and permits	153,498	187,763	157,767	263,463	218,967	287,457	245,793	420,082	328,625	432,038
Intergovernmental	1,226,672	1,091,811	1,263,997	1,358,781	1,209,316	1,075,237	1,319,988	1,254,674	1,782,518	1,200,783
Charges for services	1,513,890	1,610,414	1,609,093	1,610,557	1,715,393	1,684,414	1,706,358	1,754,877	829,447	1,382,184
Investment income (loss)	16,778	14,636	13,675	20,054	26,556	41,868	87,033	152,643	153,345	(16,159)
Other Revenue	2,769,863	2,482,967	2,965,500	2,873,681	2,462,401	3,047,735	2,923,036	3,158,961	2,886,710	3,132,878
Total Revenues	12,771,042	12,640,615	13,973,500	14,580,816	14,403,215	14,938,284	15,604,647	17,137,375	17,452,802	18,158,175
Expenditures:										
General government	2,882,196	2,950,819	3,201,846	3,686,671	3,862,499	4,610,582	4,508,927	5,005,523	5,621,627	4,907,370
Public Safety	3,043,074	3,153,484	3,273,558	3,275,518	3,461,024	3,725,853	3,767,540	3,971,159	3,450,251	4,007,344
Community Development	581,510	631,010	597,240	777,570	1,017,197	858,556	936,235	3,970,884	786,589	1,095,006
Public Works	1,329,794	1,398,549	1,479,858	1,455,594	1,700,772	1,634,076	1,768,560	969,528	1,732,603	2,326,436
Culture and recreation	3,104,795	3,069,342	3,166,990	3,317,765	3,453,714	3,450,010	3,611,195	1,910,699	3,335,191	3,795,625
Debt service:										
Principal retirement	240,000	215,000	220,000	225,000	230,000	230,000	235,000	240,000	250,000	-
Interest	54,884	40,406	35,697	30,815	25,952	20,915	15,878	-	-	-
Total Expenditures	11,236,253	11,458,610	11,975,189	12,768,933	13,751,158	14,529,992	14,843,335	16,067,793	15,176,261	16,131,781
Excess (Deficiency) of Revenues Over Expenditures	1,534,789	1,182,005	1,998,311	1,811,883	652,057	408,292	761,312	1,069,582	2,276,541	2,026,394
Other Financing Sources (Uses):										
Insurance proceeds	-	-	-	-	-	-	-	-	-	145,990
Transfers in	902,108	938,958	1,037,360	2,147,460	2,264,253	2,462,163	2,582,849	2,731,664	3,942,067	3,741,142
Transfers out	(2,055,235)	(2,282,026)	(2,254,981)	(2,584,103)	(2,713,164)	(2,711,773)	(2,578,467)	(5,060,842)	(2,956,095)	(5,033,474)
Total Other Financing Sources (Uses)	(1,153,127)	(1,343,068)	(1,217,621)	(436,643)	(448,911)	(249,610)	4,382	(2,329,178)	985,972	(1,146,342)
Net Change in Fund Balances	381,662	(161,063)	780,690	1,375,240	203,146	158,682	765,694	(1,259,596)	3,262,513	880,052
Fund Balances - Beginning	4,230,961	4,612,623	4,451,560	5,232,250	6,607,490	6,810,636	6,969,318	7,735,012	6,475,416	9,737,929
Fund Balances - Ending	$ 4,612,623	$ 4,451,560	$ 5,232,250	$ 6,607,490	$ 6,810,636	$ 6,969,318	$ 7,735,012	$ 6,475,416	$ 9,737,929	$ 10,617,981

City of Glenwood Springs, Colorado
Major Revenue Sources - Governmental Funds
Last Ten Years

Year	Taxes[1]	Licenses and Permits	Inter-governmental	Charges for Services[2]	Earnings on Investments	Other	Total
2012	$ 16,748,278	$ 153,498	$ 1,919,986	$ 2,713,310	$ 69,038	$ 3,136,799	$ 24,740,909
2013	17,233,787	187,763	1,693,414	2,740,929	71,892	2,587,386	24,515,171
2014	18,593,969	157,767	3,105,893	2,953,684	87,261	3,184,949	28,083,523
2015	19,953,205	263,463	1,950,597	2,692,056	103,968	2,953,197	27,916,486
2016	20,928,634	218,967	2,374,749	2,992,018	138,428	2,685,247	29,338,043
2017	21,253,306	287,457	2,820,205	3,118,071	188,904	3,274,689	30,942,632
2018	22,521,070	245,793	2,570,464	3,473,254	337,424	3,372,836	32,520,841
2019	24,755,209	420,082	6,244,044	3,182,428	887,124	4,217,138	39,706,025
2020	24,317,322	328,625	5,822,765	2,328,438	442,382	4,383,182	37,622,714
2021	$ 29,155,899	$ 432,038	$ 10,770,021	$ 3,488,737	$ 3,443	$ 4,053,365	$ 47,903,503

[1] Includes, among other tax revenues, sales taxes, real estate transfer taxes, and property taxes.
[2] Charges for Services are those revenues derived from services provided that are deemed to be mission-related for each fund. Examples include, but are not limited to, fees for the use of recreational facilities, building permits and sprinkler fees.
Source: City of Glenwood Springs Finance Department.

City of Glenwood Springs, Colorado
Sales & Lodging Tax Receipts
Last Ten Years

Year	Share of County Tax Receipts[1]	2.0% General/Capital Sales Tax Receipts	1.0% Aquisition & Improvements Sales Tax Receipts	0.5% Street Sales Tax Receipts	0.2% Transportation Sales Tax Receipts	5.0% Retail Marijuana Sales Tax Receipts[2]	40.00% Retail Tobacco Sales Tax Receipts[3]	2.5% Accommodations Tax Receipts	Total Sales & Accommodations Tax Receipts
2012	$ 227,329	$ 7,682,172	$ 3,841,050	$ 1,920,525	$ 768,153	**$ -**	**$ -**	$ 721,787	$ 15,161,017
2013	146,961	7,863,938	3,931,933	1,965,966	786,328	**-**	**-**	756,542	15,451,668
2014	196,608	8,453,485	4,226,704	2,113,352	845,278	**-**	**-**	870,902	16,706,329
2015	209,751	9,102,131	4,551,023	2,275,512	910,137	**-**	**-**	966,315	18,014,869
2016	197,729	9,489,721	4,744,816	2,372,408	948,893	**-**	**-**	1,033,152	18,786,719
2017	223,644	9,321,708	4,660,811	2,330,405	932,093	**139,024**	**-**	1,066,922	18,674,607
2018	262,926	9,559,316	4,985,038	2,389,829	996,934	358,050	-	1,153,213	19,705,306
2019	332,227	10,804,519	5,402,195	2,701,098	1,080,359	337,438	-	1,211,106	21,868,942
2020	370,161	10,047,009	5,023,458	2,511,729	1,004,618	458,237	939,141	846,111	21,200,464
2021	$ 449,217	$ 12,641,043	$ 5,204,309	$ 3,160,233	$ 1,263,999	$ 446,890	$ 899,921	$ 1,464,683	$ 25,530,295

[1] 75% of Garfield County's 1% sales tax is distributed to Garfield County and 12.5% of this is distributed to municipalities within Garfield County based upon actual sales taxes collected

[2] Voters approved a 5% additional sales tax on Retail Marijuana Sales effective July 1, 2017

[3] Voters approved a 40% additional sales tax on Retail Tobacco Sales effective January 1, 2020

Source: City of Glenwood Springs Finance Department

City of Glenwood Springs, Colorado
Sales Tax Receipts by Month
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
January	$ 959,869	$ 1,043,132	$ 998,007	$ 1,122,151	$ 1,178,036	$ 1,205,216	$ 1,238,850	$ 1,292,551	$ 1,261,296	$ 1,434,082
February	950,649	945,310	970,853	1,071,493	1,137,481	1,127,360	1,116,348	1,210,394	1,266,100	1,390,466
March	1,234,559	1,189,455	1,260,135	1,382,565	1,447,251	1,506,937	1,540,052	1,610,504	1,353,815	1,862,841
April	1,024,331	1,006,955	1,081,261	1,184,159	1,256,435	1,274,638	1,271,035	1,416,743	929,358	1,692,554
May	1,096,328	1,151,014	1,212,986	1,307,107	1,364,645	1,389,173	1,472,703	1,494,210	1,243,696	1,936,803
June	1,373,522	1,425,356	1,505,444	1,637,258	1,792,935	1,735,001	1,836,120	1,857,670	1,704,372	2,279,397
July	1,285,250	1,334,591	1,474,355	1,579,778	1,610,220	1,640,786	1,692,971	1,806,413	1,725,942	2,122,972
August	1,319,047	1,315,199	1,448,014	1,512,112	1,582,419	1,479,105	1,628,424	1,720,856	1,570,074	1,831,088
September	1,294,018	1,328,843	1,477,296	1,559,080	1,602,024	1,485,353	1,690,439	1,781,482	1,817,182	2,118,465
October	1,090,112	1,117,357	1,286,735	1,335,404	1,390,258	1,257,979	1,450,848	1,537,369	1,690,032	1,872,054
November	1,052,012	1,104,004	1,218,414	1,272,581	1,299,571	1,297,443	1,370,571	1,403,630	1,488,989	1,709,816
December	1,532,203	1,586,951	1,705,319	1,875,115	1,894,563	1,846,026	1,957,100	1,988,796	2,143,440	2,444,106
Total	$ 14,211,901	$ 14,548,165	$ 15,638,819	$ 16,838,803	$ 17,555,838	$ 17,245,017	$ 18,265,461	$ 19,120,618	$ 18,194,297	$ 22,694,644

Source: City of Glenwood Springs Finance Department.

City of Glenwood Springs, Colorado
Assessed Value and Actual Value of Taxable Property
Last Ten Years

Fiscal Year Ended December 31[1]	Valuation Base Year[2]	Residential Property Assessment Rate[3]	Residential Property[4]	Commercial Property	Other Property	Tax-Exempt Property	Assessed Value	Estimated Actual Value[2]	Taxable Assessed Value as a Percentage of Estimated Actual Taxable Value	Total Direct Tax Rate [5]
2012	2010	7.96%	77,448,280	127,863,350	13,530,700	46,104,250	218,842,330	1,460,851,590	14.98%	7.051
2013	2012	7.96%	59,595,360	111,423,190	13,621,240	41,567,910	184,639,790	1,191,905,290	15.49%	7.022
2014	2012	7.96%	59,631,880	112,758,290	12,779,800	43,550,850	185,169,970	1,197,197,420	15.47%	6.126
2015	2014	7.96%	79,222,880	119,653,680	12,502,140	41,709,180	211,378,700	1,459,859,080	14.48%	6.179
2016	2014	7.20%	79,349,540	120,509,730	15,073,930	41,231,070	214,933,200	1,465,151,350	14.67%	6.179
2017	2016	7.20%	85,378,000	130,580,170	15,291,150	41,772,560	231,249,320	1,686,096,730	13.72%	8.615
2018	2016	7.20%	86,583,330	129,335,600	12,601,500	43,734,500	228,520,430	1,691,982,580	13.51%	8.704
2019	2018	7.20%	94,774,060	141,670,600	15,300,320	47,992,600	251,744,980	1,866,782,920	13.49%	8.704
2020	2018	7.20%	97,420,930	141,806,630	12,143,020	48,585,070	250,245,930	1,889,506,100	13.24%	8.603
2021	2020	7.20%	107,611,130	144,942,570	11,303,320	50,401,950	263,857,020	2,043,814,170	12.91%	8.613

[1] Property taxes levied on the valuation for the year indicated are collected in the following year.
[2] Actual value is reappraised biennially from sales that occurred in the 24 month period ending June 30 of the indicated valuation base year.
[3] Residential property is assessed at the indicated assessment rate of actual value. All other property is assessed at 29% of actual value.
[4] Residential property is valued at 100% of market value; all other property is valued considering the income, cost and market approaches to appraisal.
[5] Per $1,000 of assessed valuation.

Source: Garfield County Assessor

City of Glenwood Springs, Colorado
Property Tax Levies and Collections
Last Ten Years

		Collected within the Fiscal Year Following the Levy			Total Collections to Date	
Collection Year	**Taxes Levied for the Fiscal Year**	**Amount Collected**	**Percentage of Levy**	**Collections in Subsequent Years**	**Amount**	**Percentage of Levy**
2012	$ 1,053,493	$ 1,048,818	99.56%	$ 950	$ 1,049,768	99.65%
2013	1,010,999	1,005,179	99.42%	346	1,005,525	99.46%
2014	1,288,579	1,280,308	99.36%	4,812	1,285,120	99.73%
2015	1,293,413	1,290,826	99.80%	390	1,291,216	99.83%
2016	1,306,130	1,304,024	99.84%	488	1,304,512	99.88%
2017	1,324,510	1,322,175	99.82%	77	1,322,253	99.83%
2018	1,493,801	1,493,403	99.97%	450	1,493,853	100.00%
2019	1,955,138	1,932,535	98.84%	856	1,933,391	98.89%
2020	2,179,862	2,133,685	97.88%	-	2,133,685	97.88%
2021	$ 2,170,810	$ 2,167,031	99.83%	-	$ 2,167,031	99.83%

Source: City of Glenwood Finance Department

City of Glenwood Springs, Colorado
Direct and Overlapping Property Tax Rates
Last Ten Years
(rate per $1,000 of assessed value)

Tax Year	General Mill Levy: General Fund	General Mill Levy: Voter Approved Increase[1]	General Mill Levy: Bond Fund	Capital	Refund / Abatements	Total Direct Tax Rate
2012	2.602	-	1.176	0.857	0.019	4.654
2013	2.603	2.000	1.399	1.013	0.036	7.051
2014	2.603	2.000	1.389	1.004	0.026	7.022
2015	2.046	2.000	1.200	0.865	0.015	6.126
2016	2.137	2.000	1.170	0.862	0.010	6.179
2017	2.603	2.000	1.093	0.804	0.013	6.513
2018	8.603	-	-	-	0.012	8.615
2019	8.603	-	-	-	0.101	8.704
2020	8.603	-	-	-	0.097	8.704
2021	8.603	-	-	-	0.097	8.700

Tax Year	Overlapping Rates: Garfield County	Colorado River Water Conservation	West Divide Water Conservation	Glenwood Springs Improvement District	RE-1 School District	Colorado Mountain College	Garfield County Public Library District
2012	13.655	0.242	0.041	2.460	38.388	3.997	1.000
2013	13.655	0.254	0.041	2.484	42.445	3.997	1.000
2014	13.655	0.253	0.039	2.459	42.149	3.997	1.000
2015	13.655	0.243	0.039	2.291	46.300	3.997	1.000
2016	13.655	0.253	0.039	2.308	45.245	3.997	1.000
2017	13.655	0.254	0.039	2.138	44.038	3.997	1.001
2018	13.655	0.256	0.037	2.224	44.041	3.997	1.072
2019	13.655	0.235	0.038	2.022	42.903	4.013	2.505
2020	13.655	0.502	0.039	2.043	42.030	4.013	2.505
2021	13.655	0.501	0.039	2.111	46.462	4.013	2.503

[1]Voters approved a 2 mill levy increase for 5 years
[2] Voters approved a combined General mill levy in 2018

Source: Garfield County Treasurer

City of Glenwood Springs, Colorado
Principal Property Tax Payers
Current Year and Nine Years Ago

	2021			2012		
Taxpayer	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Glenwood Hot Springs Lodge & Pool Inc	5,247,310	1	1.99%			
Bank Of Colorado	2,744,130	2	1.04%			
Green Leaf Lofts Llc	2,591,530	3	0.98%	2,447,400	4	1.12%
Sre Colorado 8 Llc	2,314,870	4	0.88%			
Weingarten Miller Glenwood Llc	2,258,980	5	0.86%	5,047,190	1	2.31%
Terrapin Glenwood 401 Llc	2,068,450	6	0.78%			
Iron Mountain Hot Springs Llc	2,032,100	7	0.77%			
Sopris Suites, Llc	2,031,320	8	0.77%	1,380,930	8	0.63%
Weingarten Miller Glenwood Llc	1,998,010	9	0.76%			
Valley View Hospital Associates	1,962,850	10	0.74%	2,516,080	2	1.15%
Wal-Mart Real Estate Business Trust				1,726,690	7	0.79%
Qwest Corporation TL393				2,304,100	5	1.05%
Glenwood Springs Mall LLLP				1,795,270	6	0.82%
Glenwood Hot Springs Lodge & Pool Inc				1,675,430	10	0.77%
Lowe's HIW, Inc				1,702,510	9	0.78%
Target				2,499,250	3	1.14%
Total	$ 25,249,550		9.57%	$ 23,094,850		10.55%

Source: Garfield County Assessor

City of Glenwood Springs, Colorado
Ten Largest Sales Tax Remitters
Current Year and Five Years Ago

2021

Business Name[1]	Industry
Amazon.com Services	Miscellaneous Retail
City Market	Food and Drug
Garfield County	Automobile
Hot Springs Lodge & Pool	Lodging
Hotel Colorado	Lodging
Lowe's Home Centers, LLC	Building
Marshalls	Apparel and Accessories
Natural Grocers	Food and Drug
Target	Department Store
Walmart, Inc.	Department Store

2016

Business Name[1]	Industry
Bed Bath and Beyond	Department Store
City Market	Food and Drug
Garfield County	Automobile
Glenwood Properties, Inc.	Lodging
Hot Springs Lodge & Pool	Lodging
Lowe's Home Centers, LLC	Building
Ross Dress for Less	Sporting Goods
Target	Department Store
Vitamin Cottage	Food and Drug
Walmart, Inc.	Department Store

[1] Businesses' names are listed in alphabetic order.
Source: City of Glenwood Springs Finance Department.

City of Glenwood Springs, Colorado
Taxable Retail Sales by Industry
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Contractors	$ 566,849	$ 366,016	$ 478,337	$ 580,531	$ 1,317,354	$ 1,221,802	$ 1,667,027	$1,525,311	$1,598,011	$1,648,344
Transportation:Passenger/Freight/Storage	60,341	54,011	84,648	80,218	124,209	141,407	133,649	144,510	194,836	193,577
Travel Agencies	1,784	1,405	1,405	828	1,656	594	595	1,464	936	1,449,291
Communications Svcs - Cell, Phone, Cable	13,142,599	12,254,316	12,742,772	13,669,673	15,502,099	15,091,222	14,001,054	13,359,617	11,897,553	15,088,755
Utilites: Gas/Water/Elect	6,250,260	6,802,259	7,514,382	8,183,489	8,227,960	8,998,299	10,658,541	11,339,457	10,587,044	10,030,589
Wholesale	111,732	129,362	265,145	579,621	1,001,002	958,192	1,627,433	2,082,855	3,444,395	5,455,168
Building:Supplies, Paint, Nurseries	33,837,943	37,057,763	40,758,195	45,768,909	49,969,129	50,027,127	53,397,676	58,706,518	66,758,977	75,072,325
Department, Variety Stores	80,220,960	78,359,016	78,534,805	80,247,342	80,096,298	77,313,629	79,666,837	78,691,483	82,838,256	92,302,446
Food Suppliers	50,424,422	51,693,869	54,388,923	56,936,334	57,729,346	55,677,077	59,192,892	59,843,211	56,168,273	56,844,770
Auto: Dealers, Gas Stations, Parts, Wash	38,253,729	40,205,939	46,962,093	54,901,747	55,174,768	56,217,858	56,475,714	60,240,940	62,257,325	77,972,033
Apparel & Accessories	15,277,545	15,495,223	15,916,638	16,605,153	17,153,031	18,110,891	19,449,091	26,207,891	20,819,606	31,393,564
Furnishings: Furn, Carpet, Appl, Comptrs	8,300,109	7,636,140	8,694,991	8,245,742	8,149,252	7,901,883	8,036,044	8,566,602	7,332,268	8,041,672
Restaurants, Bars, Caterers	49,968,608	51,627,996	55,936,652	61,510,025	63,676,165	63,082,366	69,220,539	71,457,972	55,960,853	76,874,387
Misc. Retail: Vending, Jewelry, Liquor	39,730,203	40,734,976	42,634,781	42,449,979	43,993,237	37,681,260	42,061,680	40,460,349	46,095,533	59,440,979
Financial: Banks,Invstmnts,Leasing,Mort	1,089,521	981,329	1,140,070	1,405,501	1,329,660	1,355,019	1,740,219	1,599,828	1,383,572	1,415,558
Insurance	75,122	64,789	54,432	55,636	39,892	33,332	24,329	17,882	15,125	9,648
Real Estate: Prop Mgt,Condo Assn,Realtor	14,703	7,432	13,378	25,095	25,342	46,179	18,358	29,048	55,767	112,131
Lodging	32,311,722	33,756,515	38,543,395	43,517,275	46,683,042	47,566,309	49,909,637	52,756,644	34,879,870	63,074,633
Short term rental	-	-	-	-	-	-	1,626,018	2,018,154	1,899,073	3,915,501
Personal Svcs: Laundry, Salons, Photog	1,217,598	1,421,139	1,441,848	1,595,818	1,431,204	1,306,683	1,287,546	1,463,447	1,324,654	1,637,775
Business Svcs: Advert, Copy, Int Design	6,107,210	6,110,768	6,192,733	5,899,402	6,742,795	7,640,602	6,808,777	7,044,364	6,370,030	7,784,602
Recreation & Amusements	1,390,708	1,514,211	1,281,215	1,664,062	2,359,334	2,594,102	2,875,636	2,942,671	1,972,422	3,594,601
Health Services	1,770,483	2,469,832	2,185,670	2,144,788	2,350,212	2,191,717	2,577,191	2,580,966	2,275,885	3,118,161
Schools/Educational	7,700	12,449	20,649	17,294	21,662	37,053	37,753	29,712	29,952	14,364
Social Svcs	6,027	9,838	28,405	21,625	20,344	3,218	8,972	2,788	7,579	6,623
Membership Organ: Church, Civic, Social	459,560	477,959	497,727	736,301	645,610	589,198	553,095	755,946	289,075	452,656
Professionals: Acctng,Eng.,Legal,Mgmt	282,649	310,432	269,326	293,916	354,906	232,879	422,303	153,039	85,445	145,889
Misc. Services: Artists, Scientific	44,433	44,122	37,568	69,691	187,009	106,972	211,055	374,060	382,833	553,968
Other: Non-Licensed	2,131,393	2,116,602	1,132,043	1,638,261	3,326,648	3,099,478	3,514,872	5,674,435	5,505,957	6,480,739
Temporary/Special Event Vendor[1]	28,056	34,105	39,247	48,432	149,479	143,106	252,351	369,407	490,753	852,361
Marijuana[1]	1,021,459	1,449,541	4,879,311	6,301,182	6,704,972	6,712,096	6,204,216	6,332,882	7,314,872	8,333,791
Total Taxable Sales	$ 384,105,429	$ 393,199,355	$ 422,670,785	$ 455,193,872	$ 474,487,618	$ 466,081,550	$ 493,661,099	$ 516,773,452	490,236,731	$ 613,310,898

[1] In 2012, the City began reporting the sales in a separate category

Source: City of Glenwood Springs Finance Department

City of Glenwood Springs, Colorado
Legal Debt Margin Information
Last Ten Years
(in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	$ 6,568	$ 5,514	$ 5,547	$ 6,419	$ 6,455	$ 6,914	$ 6,856	$ 7,552	$ 1,512	$ 7,916
Total net debt applicable to limit	3,602	3,299	2,573	2,038	1,466	899	490	250	-	-
Legal Debt Margin	$ 2,966	$ 2,215	$ 2,973	$ 4,381	$ 4,989	$ 6,015	$ 6,366	$ 7,302	$ 1,512	$ 7,916
Total net debt applicable to limit as a percentage of debt limit	54.845%	59.831%	46.394%	31.751%	22.711%	12.999%	7.147%	3.310%	0.000%	0.000%

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed value[1]	$ 263,857,020
Debt limit (3% of assessed value)	7,915,711
Debt applicable to limit:	
General Obligation Bonds	-
Total net debt applicable to limit	-
Legal debt margin	$ 7,915,711

[1] Source: Garfield County Assessor

City of Glenwood Springs, Colorado
Outstanding Debt by Type
Last Ten Years

Fiscal Year	Governmental Activities: General Obligation Bonds	Governmental Activities: Sales and Use Tax Revenue Bonds	Business-Type Activities: Electric Revenue Bonds	Business-Type Activities: Water and Sewer Revenue Loan	Business-Type Activities: Colorado Water Conservation Board Note	Business-Type Activities: Water and WasteWater Revenue Note	Total Government	Percentage of Estimated Personal Income	Per Capita
2012	$ 3,602,213	$ 8,737,883	$ -	$ 29,313,175	$ -	$ -	$ 41,653,271	6.29%	$ 4,255
2013	3,299,032	7,340,000	-	28,221,250	-	-	38,860,282	5.53%	3,963
2014	2,573,378	6,328,093	-	27,097,675	-	-	35,999,146	5.06%	3,653
2015	2,037,964	8,060,000	-	25,953,000	-	-	36,050,964	4.93%	3,606
2016	1,465,883	6,585,000	-	24,781,950	-	-	32,832,833	4.37%	3,314
2017	898,725	5,060,000	-	23,573,974	-	-	29,532,699	3.91%	2,965
2018	490,000	12,305,000	-	22,329,074	-	-	35,124,074	4.65%	3,526
2019	250,000	24,240,000	-	21,047,250	-	-	45,537,250	5.62%	4,563
2020	-	22,670,000	9,122,000	19,717,950	-	-	51,509,950	6.25%	5,170
2021	$ -	$ 21,055,000	$ 9,122,000	$ 18,335,900	$ 880,654	$ 8,100,000	$ 57,493,554	7.00%	$ 5,722

Source: City Finance Department

City of Glenwood Springs, Colorado
Ratios of Bonded Debt Outstanding by Type
Last Ten Years

Fiscal Year	General Obligation Bonds	Sales and Use Tax Revenue Bonds	Colorado SIB Loan	Enterprise Revenue Bonds	Total Bonded General Obligation Debt Outstanding	Percentage of Actual Taxable Value of Property	Per Capita
2012	$ 3,602,213	$ 8,737,883	$ -	$ -	$ 3,602,213	1.65%	$ 368
2013	3,299,032	7,340,000	-	-	3,299,032	1.79%	336
2014	2,573,378	6,328,093	-	-	2,573,378	1.39%	261
2015	2,037,964	8,060,000	-	-	2,037,964	0.96%	204
2016	1,465,883	6,585,000	-	-	1,465,883	0.68%	148
2017	898,725	5,060,000	-	-	898,725	0.39%	90
2018	490,000	12,305,000	-	-	490,000	0.21%	49
2019	250,000	24,240,000	-	-	250,000	0.10%	25
2020	-	22,670,000	-	9,122,000	-	0.00%	-
2021	$ -	$ 21,055,000	$ -	$ 17,222,000	$ -	0.00%	$ -

Source: City of Glenwood Springs Finance Department

City of Glenwood Springs, Colorado
Direct and Overlapping Governmental Activities Debt
As of 12/31/2021
(in thousands)

Overlapping Debt	Outstanding Debt[2]	Estimated Percentage Applicable[1]	Estimated Share of Overlapping Debt
Roaring Fork School District	$ 177,700	35.544%	$ 63,162
Glenwood Meadows Metro District No. 3	8,534	100.000%	8,534
Total Overlapping Debt	$ 186,234		71,696
City of Glenwood Springs Direct Debt			21,055
Total Direct and Overlapping Debt			$ 92,751

[1] For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

[2] Outstanding debt includes all long-term debt instruments of the governmental activities, including bonds, notes, certificates of participation, loans, and capital leases.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Glenwood Springs. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and the businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Assessed value data used to estimate applicable percentages provided by the Garfield County Assessor. Debt outstanding provided by each governmental unit.

City of Glenwood Springs, Colorado
Pledged Revenue Coverage
Last Ten Years

Fiscal Year	Sales and Use Tax Revenue Bonds[1 4]	Electric Revenue[2]	Water and Sewer Revenue[3]	Total Pledged Revenues	Debt Service Principal	Debt Service Interest	Coverage
2012	$ 3,841,050	$ 9,844,504	$ 5,350,696	$ 19,036,250	$ 2,171,375	$ 1,191,472	5.66
2013	3,931,933	10,725,633	5,102,858	19,760,424	2,216,925	1,159,868	5.85
2014	4,226,704	-	5,390,156	9,616,860	2,278,575	1,100,020	2.85
2015	4,551,023	-	5,974,846	10,525,869	2,339,675	1,039,893	3.11
2016	4,744,816	-	6,623,843	11,368,659	2,646,050	1,045,283	3.08
2017	4,660,811	-	6,619,310	11,280,121	2,732,975	971,673	3.04
2018	7,374,867	-	6,531,139	13,906,006	3,999,900	885,937	2.85
2019	8,103,293	-	6,677,657	14,780,950	1,546,825	730,979	6.49
2020	7,535,187	-	6,755,337	14,290,524	1,604,300	756,153	6.05
2021	$ 8,364,542	$ 14,532,475	$ 8,218,630	$ 31,115,647	$ 1,662,050	$ 801,838	12.63

[1] The City 1999 and 2010 Sales and Use Tax revenue bonds pledged revenues from the 1.0% tax within the City Acquisition & Improvement Fund. The 2010 issuance refunded the 1999 bonds.
The City 2015 Sales and Use Tax revenue bondspledged revenues from the 0.5% tax within the City Street Tax Fund.

[2] The City Electric Revenue Bonds were repaid in full in 2011.

[3] The City 2003 Water and Sewer Revenue Refunding Bonds were repaid in 2010 and the Water and Sewer Revenue Loan were issued in 2010.

[4] The City 2010 Sales and Use Tax Revenue Bonds were paid off in 2018.

City of Glenwood Springs, Colorado
Demographic and Economic Statistics
Last Ten Years

Fiscal Year	Population[1]	Estimated Personal Income (*in thousands)*	Household Personal Income[2]	Unemployment Rate[3]
2012	9,651	$ 563,097	$ 58,346	10.3%
2013	9,789	661,736	67,600	7.4%
2014	9,807	702,897	71,673	6.1%
2015	9,855	712,073	72,255	4.0%
2016	9,998	730,854	73,100	3.6%
2017	9,908	751,680	75,866	2.8%
2018	9,962	755,777	75,866	3.2%
2019	9,979	810,913	81,262	2.7%
2020	9,963	823,571	82,663	6.0%
2021	10,048	$ 821,283	$ 81,736	2.8%

[1] State of Colorado, Department of Local Affairs, Division of Local Government, Denver, Colorado

[2] Bureau of Economic Analysis

City of Glenwood Springs, Colorado
Principal Employers
Current Year and Nine Years Ago

		2021			2012		
Employer	**Type of Business**	**Employee Range**	**Rank**	**Estimated Percentage of Total City Employement**	**Employee Range**	**Rank**	**Estimated Percentage of Total City Employement**
Valley View Hospital	Healthcare	1000-1250	1	16%	500-999	1	11%
Lowe's Home Improvement	Retail	250-499	2	5%	250-499	5	5%
Walmart	Retail	250-499	3	5%	250-499	3	5%
City Market	Retail	250-499	4	5%	250-499	7	5%
Colorado Mountain College	Schools	250-499	5	5%	250-499	2	5%
Target	Retail	250-499	6	5%	250-499	4	5%
Glenwood Caverns	Attraction	100-249	7	3%	100-249		
**Glenwood Hot Springs Resort	Attraction	100-249	8	3%	100-249	9	3%
Roaring Fork School District RE-1	Schools	100-249	9	3%	100-249		
City of Glenwood Springs	Government	100-249	10	3%	100-249	8	3%
Sports Authority	Retail	100-249			100-249	10	3%
Safeway Store	Retail	100-249			100-249	6	3%

*The State of The State of Colorado is not legally permissable to report the exact number of employees by employer. Instead, they provide the number of employees of each within a range. With that in mind, Glenwood Springs is electing to present the names of the top ten principal employers and the number of employees of each within that range.

** Includes pool, athletic club and lodge

Source: Colorado Department of Labor Website

City of Glenwood Springs, Colorado
Full-time Equivalent City Government Employees by Function/Program
Last Ten Years

Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government	30.8	31.0	30.8	31.8	30.8	32.0	30.3	30.3	30.3	32.8
Public Transportation	64.0	59.3	59.3	61.3	65.4	64.7	63.7	63.3	61.3	62.0
Public Safety	6.0	6.0	6.0	7.0	7.0	7.3	6.5	6.5	6.5	5.5
Public Works	19.9	19.9	19.9	21.0	21.0	21.5	21.5	23.0	20.0	16.0
Culture and Recreation	27.0	27.0	26.0	26.0	26.0	25.2	28.2	30.2	26.0	35.0
Water	16.5	16.2	17.5	17.2	17.2	17.0	19.8	19.8	17.0	22.3
Electric	15.0	15.5	16.0	13.3	13.3	15.3	15.3	15.3	15.3	12.8
Airport	0.6	0.6	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Broadband	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.5	7.0
Landfill	3.8	3.8	3.8	3.6	3.6	3.6	5.0	5.0	9.0	9.3
Total:	183.55	179.25	179.84	181.36	184.29	186.65	190.27	193.5	192.1	202.7

Estimated by actual employment as of 12/31/2021
Source: City of Glenwood Springs Finance Department

City of Glenwood Springs, Colorado
Operating Indicators by Function/Program
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Building permits issued	330	319	363	327	332	388	435	533	349	515
Total permit valuation	$44,041,112	$11,813,101	$16,185,988	$28,829,089	$36,533,178	$15,458,436	$87,397,529	$59,063,875	$33,624,029	$76,464,772
& letters of completion issued										
Public Safety										
Number of crimes	3,879	3,535	3,333	3,981	4,846	4,060	4,044	4,540	3,850	4,090
Traffic Citations	1,448	1,576	1,322	1,818	2,054	2,399	1,088	1,036	432	885
Traffic Accidents	538	515	592	632	686	678	561	632	422	530
Public Works										
Electric Residential Customers	4,597	4,635	4,677	4,680	4,683	4,702	3,936	3,946	4,301	4,328
Residential Average Monthly KWH	655	681	652	629	639	619	605	607	664	631
Electric Large Commercial Customers	81	72	72	88	72	91	90	90	86	85
Large Commercial Average KWH	52,455	64,658	60,645	61,650	60,650	52,397	49,031	41,362	41,233	47,707
Total KWH Purchased (in '000s)	130,437	129,755	128,480	128,861	127,200	125,617	129,934	130,848	127,696	125,694
Residential Water Meters	2,950	2,947	2,957	2,958	2,959	2,969	2,981	2,997	3,007	3,033
Total Residential Consumption ('000 gallons)	379,254	351,819	328,952	324,963	329,707	331,818	385,563	352,272	376,186	370,099
Commercial Water Meters	460	460	468	474	477	482	493	491	490	490
Total Commercial Consumption ('000 gallons)	188,363	168,213	173,461	182,227	183,999	176,460	190,808	185,269	186,448	175,913
Transit										
Passengers										
Free bus routes										

Source: City of Glenwood Springs Departmental Data

City of Glenwood Springs, Colorado
Capital Asset Statistics by Program
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Parks and Recreation										
Number of Zoned Parks	23	23	23	25	25	26	27	27	27	27
Estimated Bike Paths (linear miles)	20	20	24	24	24	27	32	34	38	38
Estimated unpaved trails (linear miles)	9	9	11	11	11	14	15	17	17	17
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Licensed Police Vehicles	16	16	17	18	22	19	20	20	21	21
Fire Stations	2	2	2	2	2	2	2	2	2	2
Rural Fire District Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Streets (lane miles)	86	86	86	86	86	86	86	86	86	86
Street lights	605	605	610	614	618	618	618	618	624	624
Transit										
Ride Glenwood Bus Stops	20	20	20	23	24	24	24	24	24	24
Utility										
Electric sub stations	3	3	3	3	3	3	3	3	3	3

Source: City of Glenwood Springs Departmental Data

SINGLE AUDIT REPORTS AND SCHEDULES

McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

Chapel Square, Bldg C
245 Chapel Place, Suite 300
P.O. Box 5850, Avon, CO 81620

Web Site: www.mcmahancpa.com
Main Office: (970) 845-8800
Facsimile: (970) 845-8108
E-mail: mcmahan@mcmahancpa.com

INDEPENDENT AUDITOR'S 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*

To the Members of City Council
City of Glenwood Springs
Glenwood Springs, Colorado

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Glenwood Springs (the "City") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City'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 that 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Member: American Institute of Certified Public Accountants

Paul J. Backes, CPA, CGMA
Michael N. Jenkins, CA, CPA, CGMA
Matthew D. Miller, CPA

Avon: (970) 845-8800
Aspen: (970) 544-3996
Frisco: (970) 668-3481

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 determination of financial statement amounts. 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
September 29, 2022

M & A

McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

Chapel Square, Bldg C
245 Chapel Place, Suite 300
P.O. Box 5850, Avon, CO 81620

Web Site: www.mcmahancpa.com
Main Office: (970) 845-8800
Facsimile: (970) 845-8108
E-mail: mcmahan@mcmahancpa.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of City Council
City of Glenwood Springs
Glenwood Springs, Colorado

Opinion on Each Major Federal Program

We have audited City of Glenwood Springs's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2021. The City's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Paul J. Backes, CPA, CGMA
Michael N. Jenkins, CA, CPA, CGMA
Matthew D. Miller, CPA

Avon: (970) 845-8800
Aspen: (970) 544-3996
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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITOR's REPORT
To the Members of City Council
City of Glenwood Springs

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
September 29, 2022

City of Glenwood Springs, Colorado
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2021

Part I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	None noted
Significant deficiency identified	None noted
Noncompliance material to financial statements noted	None noted

Federal Awards:

Internal control over major programs:	
Material weakness identified	None noted
Significant deficiency identified	None noted
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200	No
Major programs:	
Formula Grants for Rural Areas	ALN 20.509
National Infrastructure Investments	ALN 20.933
Dollar threshold used to identify Type A from Type B programs:	$750,000
Identified as low-risk auditee	Yes

Part II – Findings Related to Financial Statements

Findings related to financial statements as required by *Government Auditing Standards*	None noted
Auditor-assigned reference number	Not applicable

Part III – Findings Related to Federal Awards

Internal control findings	None noted
Compliance findings	None noted
Questioned costs	None noted
Auditor-assigned reference number	Not applicable

City of Glenwood Springs
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2021
(continued)

There were no findings for the fiscal year ended December 31, 2020.

City of Glenwood Springs
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Program Title	Federal Assistance Listing	Pass-through Entity Identifying Number	Expenditures
United States Department of Agriculture:			
Rural Business Development Grant	10.231	05-023-910610389	31,600
Total - United States Department of Agriculture			31,600
Department of Housing and Urban Development:			
Emergency Solutions Grants Program	14.231	N/A	121,506
Total - Department of Housing and Urban Development			121,506
Department of Justice:			
Passed through Colorado Department of Public Safety:			
Bulletproof Vest Partnership Program	16.607	N/A	1,200
High Intensity Drug Trafficking Assistance	95.001	g21rma0005A	66,825
Total - Department of Justice			68,025
Department of Transportation:			
Passed through Colorado Department of Transportation:			
Highway Planning and Construction	20.205	15864 (HPP M535-003)	1,976,928 ***A***
Formula Grants for Rural Areas - Section 5311 :			
Formula Grants for Rural Areas - Section 5311	20.509	21-HTR-ZL-00271	314,716
COVID-19 - Formula Grants for Rural Areas - Section 5311	20.509	21-HTR-ZL-00353	499,133
Subtotal - Formula Grants for Rural Areas - Section 5311			*813,849*
National Infrastructure Investments	20.933	21-HA3-XC-03143	6,227,177
Total - Department of Transportation			9,017,954
Total			$ 9,239,085

Additional Information for Clusters:	Amount
A *- Highway Planning and Construction Cluster*	$ 1,976,928

Notes to the Schedule of Expenditures of Federal Awards for the year ended December 31, 2021

Note 1. Basis of Presentation:
The Schedule of Expenditures of Federal Awards includes the federal grant activity of The City and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements on of Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

Note 2. Determining the Name of Non-cash Awards Expended:
Fair market value of assistance at the time of disbursement to the recipient, or the assessed value provided by the state or federal agency.

Note 3. Indirect Facilities and Administration costs:
The City does not use the 10% de minimis cost rate allowed in Title 2 U.S. Code of Federal Regulations (CFR) Part 200.414, indirect (F & A) costs.

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Resolution 2022-38; Adoption of 2023 Budget
Action Requested:	Pass 2023 Budget
Department:	City Administration
Presented By:	Steve Boyd
Strategic Goals:	Provide Efficient and Responsive City Government Preserve and Improve Infrastructure Protect and Preserve our Quality of Life Generate Sustainable Economic Development Ensure Public Safety
Background Info:	City Charter requires Council to have an adopted budget for the following year no later than the first meeting in November.
Issues:	None, this budget is tip-top!
Fiscal Impact:	Detailed in budget document
Legal Review:	NA
Staff Recommendation:	Staff supports this budget.

RESOLUTION 2021-38

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, APPROVING THE BUDGET FOR FISCAL YEAR 2023.

WHEREAS, on October 6, 2022 the City Manager of the City of Glenwood Springs submitted to the City Council a proposed budget for fiscal year 2023, in compliance with Section 9.2 of the Municipal Charter; and

WHEREAS, pursuant to Section 9.4 of the Municipal Charter, on October 20, 2022 the City Council held a public hearing on the 2023 budget after publishing notice of such hearing; and

WHEREAS, City Council has conducted a public meeting to discuss the budget and make amendments, if any, thereto.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, THAT:

Section 1. The above recitals are hereby incorporated as findings by the City Council of the City of Glenwood Springs.

Section 2. Pursuant to Section 9.5 of the Municipal Charter, the budget for fiscal year 2022 is hereby adopted.

INTRODUCED, READ, AND PASSED THIS 3rd DAY OF NOVEMBER 2022.

CITY OF GLENWOOD SPRINGS, COLORADO

____

Jonathan Godes, Mayor

ATTEST:

____

Ryan Muse, City Clerk

NOTICE OF BUDGET

NOTICE is hereby given that a proposed budget will be submitted to the Glenwood Springs City Council for the ensuing year of 2023; a copy of such proposed budget has been filed in the office of the City of Glenwood Springs Finance Director, 101 W. 8th St., Glenwood Springs Colorado where the same is open for public inspection. The 2023 proposed budget is also located on the City Website www.cogs.us. There will be a public hearing on such proposed budget at the following regularly scheduled City Council meeting of the Glenwood Springs City Council, 101 8th St., Glenwood Springs, Colorado, on October 20, 2022, at 5pm. The proposed budget will be considered at the October 6, 2022, regularly scheduled City Council meeting of the Glenwood Springs City Council at 6:15pm. Any interested elector of Glenwood Springs may inspect the budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Ryan Muse
City Clerk

PUBLISHED IN THE GLENWOOD SPRINGS POST INDEPENDENT ON WEDNESDAY, OCTOBER 5, 2022.

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item: Ordinance 2022-24; Extend Downtown Development Authority Tax Increment Financing

Action Requested: Approval of extension

Department: Attorney

Presented By: Karl Hanlon

Strategic Goals: Preserve and Improve Infrastructure
Generate Sustainable Economic Development

Background Info: According to the 2020 Downtown Development Authority Plan of Development, the "2001 Plan of Development provided the necessary documentation for establishment of the Tax Increment Financing (TIF) setting up a baseline of sales and property taxes to fund the DDA. The TIF expires in 2027, the DDA board and council will need to decide before that time period about a variety of options for extension of the TIF."

State law allows for the extension of the tax increment financing any time in the final 10 years of the plan by ordinance. For property taxes, the TIF can be extended one additional period of twenty years, which starts on the expiration of the original twenty-five year period. The governing body may also by ordinance extend the period during which sales taxes shall be allocated for one additional extension of twenty years with no change to the established sales tax base year. For the property tax, the first day of the twenty-year extension period, the established base year for the allocation of property taxes is advanced forward by ten years and, subsequent to the completion of the first ten years of the twenty-year extension, the base year is advanced forward by one year for each additional year through the completion of the twenty-year extension. Additionally, in connection with an extension, on an annual basis, fifty percent of the property taxes levied, or such greater amount as may be set forth in an agreement negotiated by the municipality and the respective public bodies, shall be paid into the special fund of the municipality and the balance of such taxes shall be paid into the funds of the other public bodies by or for which such taxes are collected.

Issues: None

Fiscal Impact: Property Tax collections in The Downtown District Authority Fund were $116k in 2019, $98k in 2020, $54k in 2021, estimated to be $75k in 2022 and $65k in 2023. This revenue stream is generally pretty consistent but was impacted significantly by the COVID pandemic and I70 closures.

Legal Review: Legal drafted the renewal

Staff Recommendation: Staff recommends approval

Glenwood Springs DOWNTOWN DEVELOPMENT AUTHORITY

Memorandum

Date: October 27, 2022
To: Glenwood Springs City Council & Staff
From: Glenwood Springs Downtown Development Authority Board
Subject: Ordinance to Renew the Downtown Tax Increment Financing District

---

It is the request of the Downtown Development Authority (DDA) Board that City Council approves the 20 year tax increment financing (TIF) extension that funds Glenwood Springs' DDA. The DDA has played a central role in the revitalization of Glenwood's downtown since its establishment in 2002. From the public private partnership that kept our library downtown, to the parking garage on Cooper Avenue, to the creation of the award-winning public space that is the Bethel Plaza and 7th Street, the DDA has spearheaded projects that have drastically improved Glenwood's downtown over the years.

Because of these forward-thinking investments, the downtown was able to withstand a global pandemic, unprecedented wildfires and mudslides. Despite these tragedies, 2021 saw the highest amount of sales tax revenue ever within the downtown area. This is truly a testament to our downtown's vibrance and economic resilience. Even so, it is also true that our downtown's potential is yet unmet. We now have the opportunity to build off of this momentum and carry forward improvements to all corners of the downtown.

Glenwood Springs has excellent planning documents that map out a clear vision for the future of downtown. What the downtown now needs are resources for implementation of these plans. Extending tax increment financing will unlock the DDA's ability to make the significant investments necessary to spur the implementation of recent planning efforts, including the 2020 updated Downtown Plan of Development, the 2019 Glenwood Moving Forward Together Plan, and the 2017 6th Street Corridor Master Plan.

Keeping a Great Thing Going

The Glenwood Springs Downtown Development Authority (DDA) is a separate legal entity which can finance economic development and redevelopment projects by utilizing tax dollars generated *by* downtown *for* downtown. In addition to important infrastructure investments, the DDA provides meaningful economic and redevelopment assistance to property and business owners in the downtown. Without the DDA, downtown's resurgence could slow or reverse.

As of today, the DDA's revenue source will end in 2027. It is funded through Tax Increment Financing (TIF) of both sales and property tax collected within the boundaries of the DDA. When adopted in 2002, the TIF was set for a 25 year period. The TIF can be extended for an additional 20 year period by a majority vote of the City Council, further securing our ability to meaningfully invest in the success of our downtown.

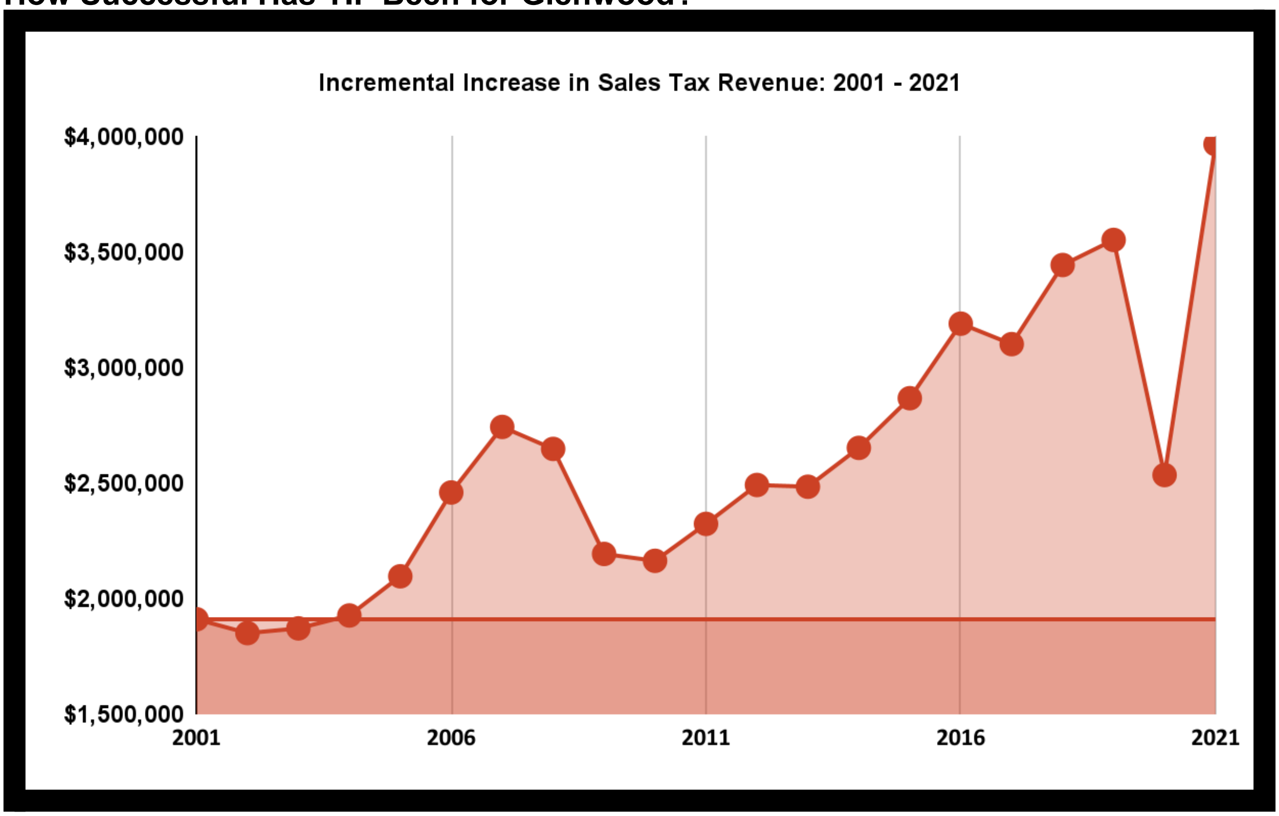
Glenwood Springs
DOWNTOWN
DEVELOPMENT AUTHORITY

What is Tax Increment Financing & What is it Used for?

Tax increment financing (TIF) is a financing mechanism that is used to catalyze redevelopment projects within an established area by contributing the difference (or "increment") between the base year sales and property tax revenue and the increased tax revenue generated, year over year. **TIF does NOT mean higher tax rates within the district. Glenwood's DDA collects just 50% of the tax increment generated from redevelopment activity** and reinvests it within the district. These funds are used to:

1. Serve as a market catalyst that can reduce risk of pioneering development as well as provide updated public infrastructure that enables private investment.
2. Supplement private market outcomes through a variety of ways such as improving building design and preserving historic character.
3. Address a private market shortfall by bridging a project financing gap.
4. Invest in downtown beautification and maintenance.
5. Activate downtown through special events and programming.

How Successful Has TIF Been for Glenwood?



The potential of our downtown is truly limitless. Extending tax increment financing now means that this critical resource for implementation will be secured through 2047. This will unlock the DDA's potential to make significant financial investments necessary for moving forward the adopted plans that guide the future of our downtown. The DDA Board requests Council to vote in favor of adoption of this ordinance, and look forward to our continued partnership. Together we can continue to build a bright future for our downtown that will last for generations to come.

ORDINANCE NO. 24

Series of 2022

AN ORDINANCE OF THE CITY OF GLENWOOD SPRINGS, COLORADO, EXTENDING THE TAX INCREMENT FINANCING FOR THE GLENWOOD SPRINGS DOWNTOWN DEVELOPMENT AUTHORITY.

WHEREAS, at the general election of 2000 the voters of Glenwood Springs approved the formation and boundaries of the Glenwood Springs Downtown Development Authority (DDA); and

WHEREAS, by Ordinance No. 44, Series 2000 City Council established the powers, duties, board size and administration of the DDA; and

WHEREAS, by Resolution 2002-3, on March 21, 2002, the City Council adopted the Downtown Plan of Development ("2002 Development Plan") which established the tax increment financing ("TIF") for the DDA and established the baseline date of November 30, 2001, for the TIF for a 25-year period, pursuant to the then in effect C.R.S. §31-25-807(3)(a), expiring in March 2027; and

WHEREAS, by Resolution 2021-5, on March 4, 2021, the City Council adopted the City of Glenwood Springs Downtown Development Authority 2020 Plan Update ("DDA 2020 Plan Update") which updates and rewrites the 2002 Development Plan and maintains the TIF; and

WHEREAS, C.R.S. § 31-25-807(3)(a)(IV) provides that in the final ten years of the original term of the TIF, the City Council can extend the TIF period for an additional twenty (20) years, up to March 31, 2047, with the same baseline date of November 30, 2001 for sales tax ("Sales Tax Extension"); and

WHEREAS, C.R.S. § 31-25-807(3)(a)(IV) provides that in the final ten years of the original term of the TIF the City Council can extend the TIF period for an additional twenty (20) years, up to March 31, 2047, for property tax ("Property Tax Extension") so that on the first day of the Property Tax Extension the established base year for the allocation of property taxes (the "Property Tax Base Year") must be advanced by ten years, and upon the completion of the first ten years of the Property Tax Extension, the Property Tax Base Year must be advanced by one year for every additional year through the final ten years; and

WHEREAS, the DDA Board of Directors believes the Sales Tax Extension and Property Tax Extension would further the objectives and purposes of the DDA as set forth in the DDA 2020 Plan Update and has, by adopting Resolution 2022-1, attached as Exhibit "A" and incorporated herein by this reference, recommended approval of the TIF by the City Council in accordance with the statute; and

WHEREAS, the City Council wishes to extend the TIF for another twenty years in accordance with the statute for the same established baseline date of November 30, 2001 for the Sales Tax Extension and the Property Tax Base Year advancement described in the statute for the

Property Tax Extension.

NOW, THEREFORE, IT IS ORDAINED BY THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, THAT:

Section 1. The recitals above are hereby incorporated as findings.

Section 2. The TIF for the DDA is hereby extended, pursuant to C.R.S. § 31-25-807(3)(a)(IV) for another twenty (20) year term, up to and through March 31, 2047, maintaining the already established baseline date of November 30, 2001 for the Sales Tax Extension.

Section 3. The TIF for the DDA is hereby extended, pursuant to C.R.S. § 31-25-807(3)(a)(IV) for another twenty (20) year term, up to and through March 31, 2047, for the Property Tax Extension such that on the first day of the Property Tax Extension the established base year for the allocation of property taxes is advanced by ten years and that upon the completion of the first ten years of the Property Tax Extension, the base year for the allocation of property taxes be advanced by one year for every additional year though the final ten years.

Section 4. Any and all ordinances or parts of ordinances in conflict herewith shall hereby be repealed to the extent of the conflict only.

INTRODUCED, READ, AND PASSED ON THE FIRST READING. ORDERED BY TITLE ONLY THIS THIS ___ DAY OF ___ 2022.

CITY OF GLENWOOD SPRINGS, COLORADO

____

Jonathan Godes, Mayor

ATTEST:

____

Ryan Muse, City Clerk

INTRODUCED, READ ON SECOND READING, AND ORDERED PUBLISHED BY TITLE ONLY TO BE EFFECTIVE TEN DAYS FOLLOWING THE DATE OF SECOND PUBLICATION THIS ___ DAY OF ___ 2022.

CITY OF GLENWOOD SPRINGS, COLORADO

____

Jonathan Godes, Mayor

ATTEST:

____

Ryan Muse, City Clerk

City Council
STAFF REPORT
City of Glenwood Springs
November 3, 2022

Agenda Item:	Single Material Landfill Bans Discussion
Action Requested:	Discussion on Recycled Material Bans at Landfill
Department:	Public Works
Presented By:	Matthew Langhorst, Elizabeth Mauro
Strategic Goals:	Protect and Preserve our Quality of Life
Background Info:	"Single Material Landfill Bans" are tools that municipalities, states, and landfill owners can use to divert any recyclable or reusable material from landfill disposal and increase recycling. Materials commonly included in landfill bans are yard waste, food waste, electronics, cardboard, metal, and wood. Landfill staff will present information about possible material bans that could improve recycling and save space at the South Canyon Landfill.
Issues:	None
Fiscal Impact:	None
Legal Review:	None at this time
Staff Recommendation:	No action requested at this time

Single Material Landfill Bans

Discussion of landfill bans and potential material bans that would increase diversion and increase landfill life at the South Canyon Landfill

Presented by Liz Mauro, Matthew Langhorst

What is a landfill ban?

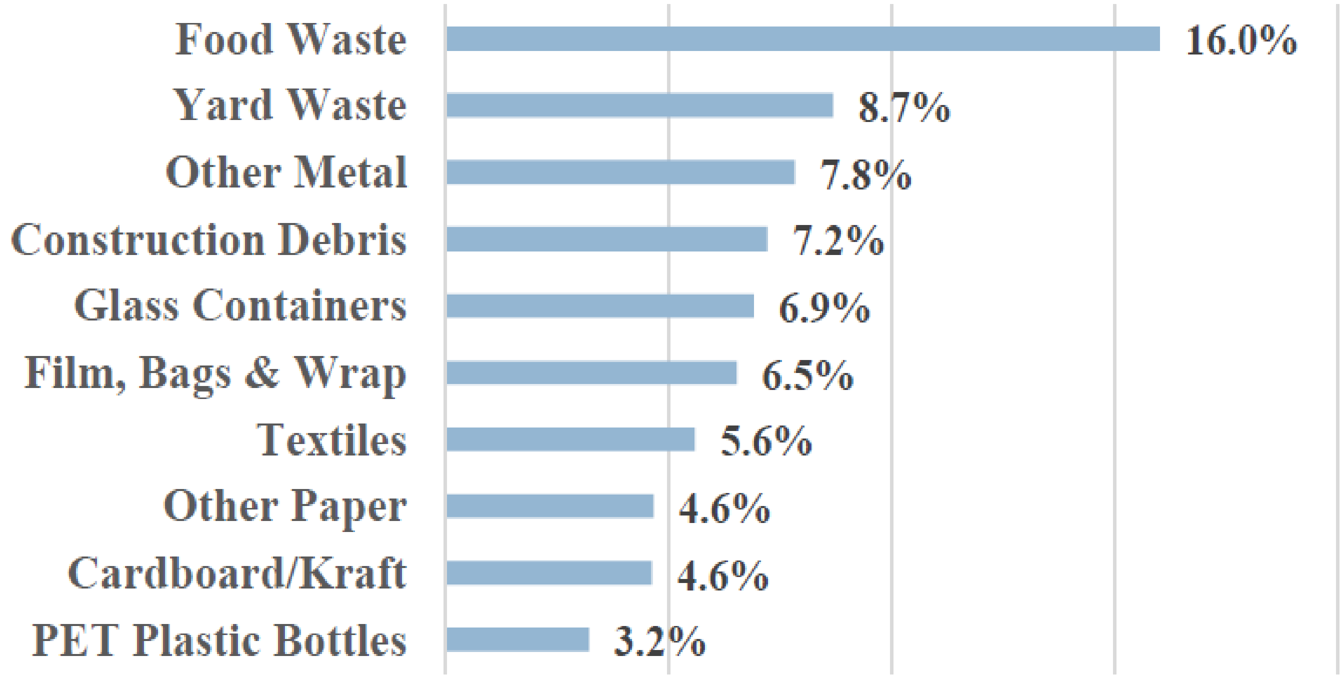
A landfill ban is used to ban a specific material from landfill disposal when it is determined that landfilling is not the correct disposal method for that material.

A Landfill ban can be enacted at the state level, county level, or by an individual landfill owner. As a landfill owner, Glenwood Springs may enact landfill bans on materials at the South Canyon Landfill.

For example, the State of Colorado banned electronics from landfill disposal state-wide in 2013 because they contain materials that are valuable for recycling and can be hazardous to groundwater if landfilled.

2018 waste sort data shows us how much of each material is being landfilled:

Figure 16 – Aggregated Glenwood Springs Trash Results for Top Ten Most Prevalent Materials



Potential Materials to Ban from Landfilling at South Canyon

- **Yard Waste**
  - Recycled on site into compost, capacity is available
  - 8.7% of landfilled waste or 3,350 tons each year could be diverted by ban
- **Metal**
  - Well established recycling infrastructure and markets
  - 7.8% of landfilled waste or 3,003 tons each year could be diverted by ban
- **Cardboard**
  - Less established recycling infrastructure, susceptible to instability in materials markets and more difficulty in transportation
  - 4.5% of landfilled waste or 1,771 tons each year could be diverted by ban
- **Food Waste**
  - Collection infrastructure is not solid enough to support this yet
  - 16% of landfilled waste or 6,160 tons each year could be diverted by ban

Potential Materials to Ban from Landfilling at South Canyon

- **Yard Waste**
  - Recycled on site into compost, capacity is available
  - 8.7% of landfilled waste or 3,350 tons each year could be diverted by ban
- **Metal**
  - Well established recycling infrastructure and markets
  - 7.8% of landfilled waste or 3,003 tons each year could be diverted by ban
- **Cardboard**
  - Less established recycling infrastructure, susceptible to instability in materials markets and more difficulty in transportation
  - 4.5% of landfilled waste or 1,771 tons each year could be diverted by ban
- **Food Waste**
  - Collection infrastructure is not solid enough to support this yet
  - 16% of landfilled waste or 6,160 tons each year could be diverted by ban

Considerations for any material ban:

- Does the infrastructure exist to handle recycling all of what’s diverted?

- Is the collection method already established?

- How can we increase and support that recycling infrastructure?

- How volatile is the end market?

Discussion, Questions