



Board of Trustees Regular Meeting

Town of Lake City

Aug 3, 2022 at 5:30 PM MDT to Aug 3, 2022 at 8:30 PM MDT

230 N Bluff St Lake City, CO 81235

Agenda

I. Regular Workshop 5:30 PM

5:30 PM

A. 3rd St Project Update

B. Discussion about Capital Improvements Plan

C. Town Employee Comments on FAMLI

D. Discussion about Town Employee Housing and Affordable Workforce Housing

Presenter: Michelle Pierce

E. Discussion about Mural Ordinance

F. Discussion about Food Trucks from Food Truck Committee

II. Regular Meeting 7:00 PM

7:00 PM

A. Call to Order

B. Minutes

C. Bills Payable

D. Presentation of 2021 Audit Report- David Green

E. Employee's Reports

1. Recreation Director

Presenter: Ben Hake

2. Public Works Director

Presenter: Jameson Johnston

3. Town Clerk/Treasurer

Presenter: Alexander Mulhall

4. Town Manager

Presenter: Vance Lipsey

5. Building Official

Presenter: Gabe Mcneese

6. Sheriff's Report

Presenter: Sheriff Kambish

7. Mayor

Presenter: Dave Roberts

8. Trustees Reports

F. Correspondence Recieved

G. Citizen's Communication

H. Additions to Agenda

I. Action Items

- 1. Discussion and Possible Action to approve variance for Water and Wastewater Taps**
- 2. Discussion and Possible Action to approve staff to apply for Energy Impact Assistance Grants for WWTP**
- 3. Discussion and Possible Action to Approve Town Manager Vance Lipsey as 2023 Budget Officer**
- 4. Discussion about Possible Action to Approve Hinsdale County/Lake City Evacuation Plan**

LAKE CITY

HINSDALE COUNTY
COLORADO



PARKING ASSESSMENT

Prepared by DHM Design & SET Engineering

November 18, 2019

FINAL

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Acknowledgments

Lake City

Kristine Borchers - Lake City DIRT

Department of Local Affairs (DOLA)

Andrew Coburn - Urban Rural Continuum

DHM Design

Walker Christensen, RLA - Principal
Cammie Willis, RLA - Associate
Susan Chism, RLA - Landscape Architect
Andrew Ehat - Administrative Assistant

Lake City Community Members

*Community Members and businesses who participated in parking interviews.

SET Engineering

Steve Pavlick - Principal, Managing Partner

INTRODUCTION

Project Purpose

Determining Existing Conditions

The intent of the Lake City Parking Assessment is to evaluate existing conditions and parking demand, identify issues with parking and future parking needs, and make recommendations to affect change in the parking areas throughout the study area. In this study, Lake City (Town) sought to identify solutions to existing parking challenges—such as the lack of wayfinding and parking inefficiencies creating parking shortages near the Downtown Core. One of the Key Findings of this study was that although there is an abundance of parking availability, the lack of wayfinding to this parking and delineating parking to increase effectiveness has created many parking issues around the Town. Increasing parking effectiveness in the Downtown Core and providing additional temporary parking lots during events will solve many of the parking shortage and safety issues currently faced by Lake City residents and visitors. The analysis completed and recommendations determined from site visits, interviews, and parking studies of Lake City are compiled in this report along with accompanying diagrams and maps.

Executive Summary

A Need to Improve Parking Efficiency & Wayfinding - A Summary of Findings

The design team worked with the Town, local businesses, and residents in reviewing the existing conditions and utilization for parking in the study area—identifying both current parking patterns and demands. Also studied were parking inefficiencies during special events, walkability and pedestrian circulation to activity hubs from parking areas, and wayfinding. Observations based on the analysis are outlined below. Site images of some of these issues can be found starting on page 29 of this report.

- **Parking Inefficiencies**
 - Informal gravel parking is less efficient than parking spaces with striping or wheel stops that delineate parking.
 - Employees park in front of businesses instead of leaving these spaces open for tourists. This can be encouraged by employers educating their employees.
 - The Right-of-Way (R.O.W.) is wide on Silver Street. There is potentially a more efficient way to configure the parking spaces on the street.
- **Trailer Parking Inefficiencies**
 - Large vehicles and trailers park parallel in head-in parking spaces—taking up 4-5 spaces.
 - Trucks with trailers or RVs park in front of businesses all day while out exploring the backcountry in their ATVs.
- **Parking Safety Issues**
 - Vehicles park too close to intersections, impeding visibility of other vehicles pulling out.
 - Large logging trucks and RVs park on the highway—creating visibility issues.
 - Head-in (90° angle) parking is more dangerous for people backing out into traffic.
 - Children move between parked cars and onto the streets—creating potentially dangerous pedestrian-vehicular conflicts.
 - Truck beds extend out onto Highway 149 at the Cafe because parking is striped as head-in.
 - People park across paths/sidewalks if the parking spaces do not have a marker or wheel stop.
- **Lack of Wayfinding**
 - People need guidance and directions on where to park and go; parking and pedestrian wayfinding needs improvement.
 - Existing signage is too small and limited.
 - A variety of wayfinding signage is needed from Memorial Park to Downtown including vehicular, pedestrian,

temporary event parking, and parking lot identification signs. (See the Proposed Wayfinding Map on page 24 of this report for recommended locations of these signs. Examples of these different types of signs can be seen on pages 25 and 26.) Existing parking is available and a pedestrian bridge exists.

- ADA Parking signage and wayfinding need to be improved to make these spaces easier to locate.
- Make sure ADA spaces meet the current accessibility requirements outlined in the United States Access Board's ADA Accessibility Guidelines.

- Lack of Connectivity

- Suitable outlying parking areas are not connected to Downtown with sidewalks.

- Event Parking Issues

- The event with the largest number of vehicles is the 4th of July Parade. People park throughout the parade route.
- Delineating/organizing parking would enhance parking efficiency near the Downtown Core during events and the busy season.
- There are several private lots throughout Lake City that could be used/leased for parking during big events for which arrangements do not currently exist. Contact private lot owners to see if a few vacant lots could be used/leased for parking during big events temporarily.
- Public parcels exist that currently are underutilized as temporary parking lots.



View South This is an aerial drone image taken on July 6th, 2019 of the intersection of Highway 149 and Henson St. facing south. The photograph shows businesses, residences, and the Lake City Area Medical Center—which has an existing public parking lot that was recently used for sandbags and potential flooding preparation.

INTRODUCTION

Executive Summary Continued...

Summary of Recommendations

Below is a comprehensive list of the recommendations that would resolve many of the current issues with parking, circulation, and wayfinding in Lake City. Graphics and examples of these improvements are provided starting on page 11 of this report. This list of recommendations is lettered based upon the priority for installation with “A” representing the highest priority.

A - Create & Implement a Wayfinding & Signage Master Plan

1. Inventory existing signs.
2. Incorporate the existing welcome signs (matching the current sandblasted Lake City signs) into the overall wayfinding master plan. Enhance the existing gateway signage (at three town entrances) to welcome visitors at all entrances to Town.
3. Create a pedestrian wayfinding master plan that guides visitors from public parking lots to the Downtown Core, parks, and amenities. (See the Proposed Wayfinding Map on page 24 for the proposed locations of signage throughout Lake City. Several examples of these preliminary wayfinding sign designs are featured on pages 25 and 26.)
4. Create a map of town amenities to be located at each public parking lot.

B - Implement Strategies to Organize Parking in Downtown

1. Temporarily paint parking striping in the Downtown Core on gravel lots for events like the 4th of July Parade and the Uncorked Wine and Music Festival. (Informal gravel parking is less efficient than striped parking.) Parking spaces in both paved and gravel areas need to be re-striped according to an established maintenance schedule. Paved areas need to be re-striped once a year, which typically falls in spring after snow plowing operations have ceased. Gravel areas can be striped with chalk or painted lines at an interval based upon local conditions and frequency of use.
2. Delineate parking spaces with wheel stops to deter people from parking over sidewalks and improve parking efficiency. Wheel stops can help to organize and establish an efficient pattern in the informal gravel parking areas that are close to the Downtown Core within and adjacent to the study area. This can be done instead of or in combination with the temporary parking striping method of delineating parking described above.
3. Convert head-in parking to diagonal parking on 3rd and Silver Streets to improve vehicular and pedestrian circulation safety in the Downtown Core. (See the Downtown Core Enlargement Plan on page 21 for these locations.)
4. Create curb extensions (also known as bulb-outs or neckdowns) at key intersections to prevent people from parking too close to the intersection and blocking visibility. Curb extensions, which can be landscape areas or hardscape materials, should extend approximately 10' from the edge of the intersection and should be approximately 4" to 6" in height.
5. Make ADA spaces meet the current requirements outlined in the United States Access Board's ADA Accessibility Guidelines. See page 33 for existing parking spaces that do not meet ADA requirements.
6. Provide striping and signage for designated trailer and RV parking areas out of the Downtown Core. Work with community members to determine these locations.

C - Install Parking Signage (Wayfinding & Regulatory) in Town

1. Direct large vehicles, trailers, and RVs to designated parking lots and streets.
2. Clearly mark public parking lots for visitors. Provide signage to guide visitors from public parking lots to the Downtown Core, parks, and amenities. Use universally recognized parking signage.
3. Install “Diagonal Parking Only” signs in Lake City’s Downtown Core along 3rd and Silver Streets. (See Recommendation B3 and the Downtown Core Enlargement Plan on page 21 for these locations.)
4. Potentially install “Two Hour Parking” signs along busy Downtown Core streets to promote turnover and deter people from parking in highly desirable parking spaces all day or during events.
5. Add “No Parking” signs at key intersections where visibility is blocked by vehicles to deter people from parking in the intersections’ sight triangles. (The town of Crested Butte, Colorado prevents this issue by utilizing signage that states No

Parking within 30'-0" below stop signs and at street signs near intersections.)

6. Add/improve ADA Parking signage and wayfinding to make these spaces easier to locate.

D - Develop Existing Town-Owned or County-Owned Vacant Parcels as Interim/Event Parking Areas

1. Clean up, grade, delineate spaces, and incorporate signage (Recommendation C2) at three parking lot locations in the Town along Henson Street. (See the Proposed Site Improvements Map on page 22 for the locations of these parking lots.)
 - Parking Lot #1: Existing parking area north of the Lake City Area Medical Center
 - Parking Lot #2: Vacant land at the intersection of 4th St. and Henson St. owned by the County
 - Parking Lot #3: Vacant land south of the Fire Station
2. Encourage people to park at Lake Fork Memorial Park and walk to the Downtown Core through the provision of wayfinding signage (Recommendation C2) and improving the walkability and bikeability from these lots (Recommendations F1-F5).



Parking Lot at Medical Center The Lake City Area Medical Center parking lot was recently used for stockpiling sandbags for community members to protect against flooding in the spring and summer of 2019. There is also a community garden. Both the sand bags and garden are in the process of being relocated—making this an ideal public parking lot location that is in close proximity to the Downtown Core.

INTRODUCTION

Executive Summary Continued...

E - Work with Private Owners to Use Vacant Parcels for Event Parking

1. Lake City could explore creating agreements for shared parking with the Private Owners of vacant parcels for use as temporary event parking. (See the Proposed Site Improvements Map on page 22 for the locations of these parking lots.)
2. Lake City could offer to lease these spaces long-term if overall parking needs in the busy season are found to be greater than during event time periods.

F - Improve/Enhance Walkability & Bikeability

1. A sidewalk/path network already exists. Identify missing links to install new pathway connections to the Downtown Core, parks, and amenities. (See the potential walkway connections shown in yellow on the Proposed Site Improvements Map on page 22 of this report.)
2. Delineate crosswalks better. There are only four existing crosswalks in Lake City; all of these cross Highway 149/Gunnison Avenue. Adding signage and flashing lights when a button is pressed would improve the safety of these crossings. Pedestrian safety would be further improved in Lake City by delineating crosswalks along some of the unpaved streets in the Downtown Core through the addition of signage and temporary striping. All crosswalks require annual maintenance; they need to be re-striped once a year.
3. Connect outlying parking areas to the Downtown Core with sidewalks and wayfinding signage. Pave pathways to encourage people to park further from the Downtown Core at outlying parking lots. A photo of one of Lake City's existing paved walkways is shown below. See the locations of proposed signage on the Proposed Wayfinding Map on page 24. Also see examples of preliminary wayfinding sign designs featured on pages 25 and 26.
4. Add lighting for safety. (Pole or bollard lighting along paved pathways improves safety and increases the distance that pedestrians are willing to walk from outlying parking areas to the Downtown Core.)
5. Improve bikeability through the provision of bike racks in the Downtown Core and at outlying parking lots. Additional wayfinding signage will also improve bikeability and connectivity between these locations.



Lake Fork Memorial Park The image above shows Lake Fork Memorial Park. Improving walkability and bikeability from this park to the Downtown Core would make this existing parking lot a more desirable place to park for visitors.

G - Implement Public Service Announcements and Education about Public ROW Use

1. Create fun educational tools and graphics to help people understand how drive lanes, parking, and sidewalks are meant to be organized within the Right of Way (ROW). Provide such educational graphics at high-use parking areas near the Downtown Core and key activity node locations such as the school, Visitor Center & Chamber, Lake City Area Medical Center, Courthouse and Sheriff's Office, Town Park, Lake Fork Memorial Park, and Pump House Park. (See the Proposed Wayfinding Map on page 24 of this report for the key activity hub locations in Lake City.)
2. Educate both residents and visitors about who is allowed to park where. Anyone can park in the public ROW in front of any property; the ROW is reserved for public use. See Durango Herald Article "Curb your enthusiasm on 'reserved' parking" in the Appendix on page 55 for additional information on Right-of-Way parking.
3. Educate tourists about not blocking driveways through the provision of parking signage and also parking information literature at the Welcome Center and other tourist shops. See example brochure in Appendix on pages 57 and 58.
4. Educate tourists about best places to park for different types of vehicles through signage and educational literature. Provide parking literature at the Welcome Center and other tourist stops.
5. Direct business owners and employers to educate their staff on parking in safe locations that are not right in front of their place of work. Keep the parking spaces in front of businesses open for tourists to encourage increased foot traffic.

Conclusion

Implementing Recommendations will Resolve Existing Parking Issues

The Parking Issues that Lake City is experiencing, outlined on pages 3 and 4 of this report, will be resolved by implementing the Recommendations outlined on pages 5 through 8. Many of the town's current parking issues are caused by a lack of the following: parking space delineation, parking information, pedestrian connectivity from parking to the Downtown Core, and wayfinding. Therefore, by incorporating the recommendations listed below, many of the parking issues will be alleviated.

- Incorporating methods of parking delineation such as striping, signage, and movable planters will increase parking efficiency in existing parking lots and in on-street parking areas in the Downtown Core.
- Providing additional parking information through wayfinding signage, handouts at the visitor center, and parking guidance from volunteers during events will also increase parking efficiency and reduce the number of parking violations.
- Improving pedestrian connectivity by adding walkways, lighting, and crosswalk striping from outlying parking lots to key activity hubs and the Downtown Core will enhance safety along these routes and encourage people to walk further distances to utilize these lots.
- Installing various types of wayfinding signage around Lake City would improve circulation and enhance parking efficiency by helping to guide visitors to desirable parking locations and from these parking areas to key activity hubs and the Downtown Core. These types of wayfinding signs include vehicular, pedestrian, temporary (during events), and parking lot identification signs. (See page 25 for graphic examples of these signs.) Wayfinding improvements were determined to be of such high priority in this parking assessment report that the number one priority recommendation is to "Create and Implement a Wayfinding & Signage Master Plan." By simply determining key locations and types of signs to incorporate around town, many of the parking confusion issues will be resolved. As described on page 37, there are plenty of existing parking spaces both in the 1/4 (a 5 minute walk) and 1/2 mile (a 10 minute walk) walkable distances from Town Park (located in the center of the Downtown Core). Therefore, a lack of parking is not the primary problem for Lake City, but a lack of wayfinding to direct visitors to existing parking areas.

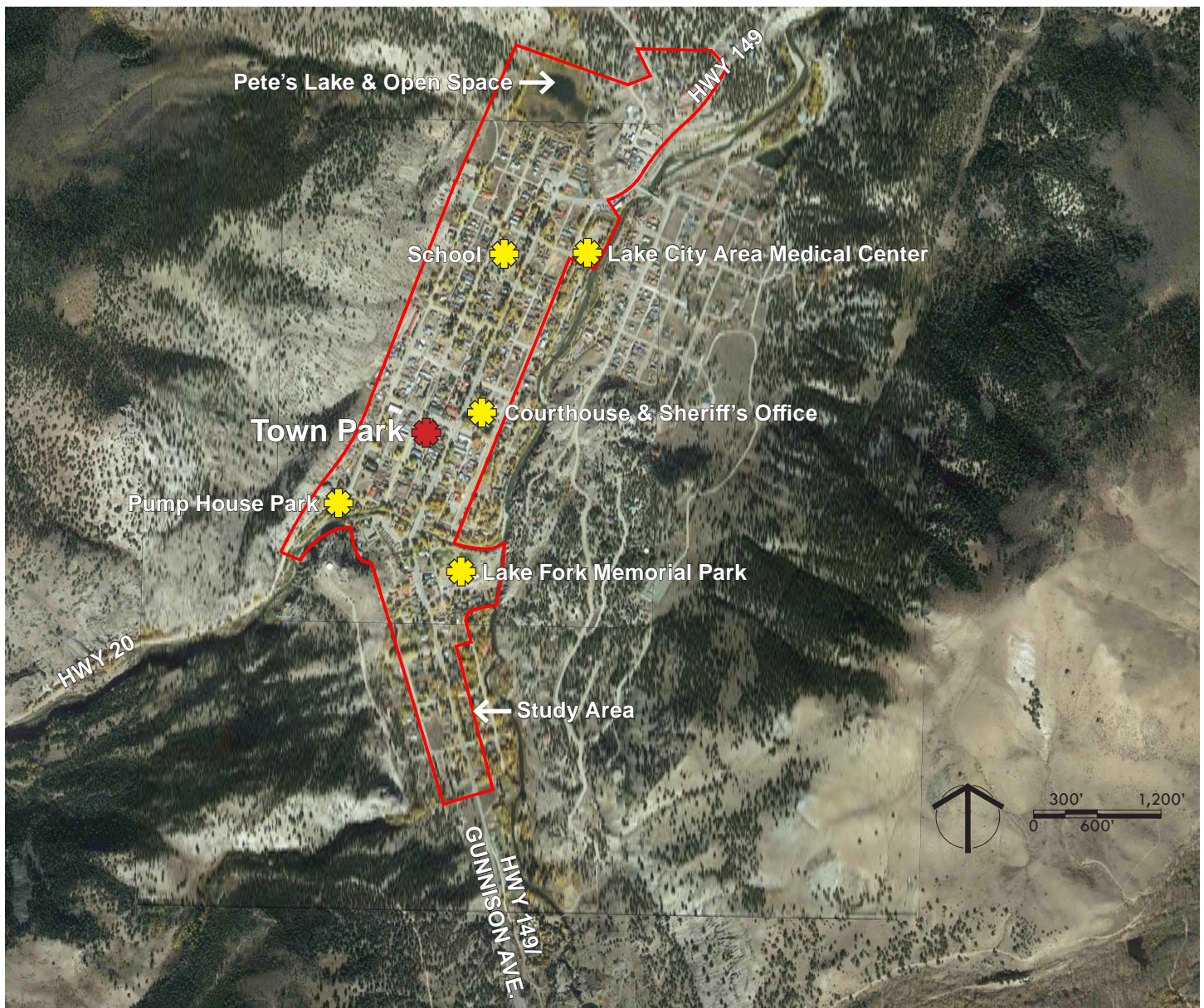
*This report also features code recommendations for improving parking on page 61 of the Appendix and cost estimates for implementing the Recommendations (outlined on pages 5 through 8) on page 63 of the Appendix. A list of recommendations to improve parking during events is located on page 27.

INTRODUCTION

Project Location

Lake City is located in Hinsdale County, Colorado at the crossroads of two major scenic byways: the Silver Thread Scenic Byway (Hwy 149, two-wheel drive) and the Alpine Loop Backcountry Byway (CR 30/20, two-wheel and four-wheel drive). The majority of the year, Lake City has few traffic problems due in part to its remote location. This allows for flexibility in parking methods—such as trailers and RVs parking lengthwise taking up several head-in spaces. However, during the busy tourist summer months, the year-round residential population of 400 swells to 2,500—creating more traffic and parking congestion and making parking inefficiencies more of an issue. These issues are even more pronounced during popular annual events in Lake City (such as the San Juan Solstice 50 run in June, the Fourth of July, and the Uncorked Wine & Music Festival in September). Such parking issues were studied and analyzed within the designated study area which is shown in the map below. The study area is approximately a 1/2 mile radius or 10 minute walk from Town Park.

Study Area Enlargement Map



Enlargement Map This Parking Assessment report focused on analyzing parking within the study area—outlined in red on the map above. The study area encompasses approximately a 1/2 mile radius from Town Park, which is roughly in the middle of Lake City's Downtown Core.

Overall Area Map



Overall Map Lake City is located in a remote area, far from many other mountain towns. The Town is accessible via Highway 149/the Silver Thread Scenic Byway from the North and South and also from the Alpine Loop Backcountry Byway from Ouray and Silverton to the west.

RECOMMENDATIONS

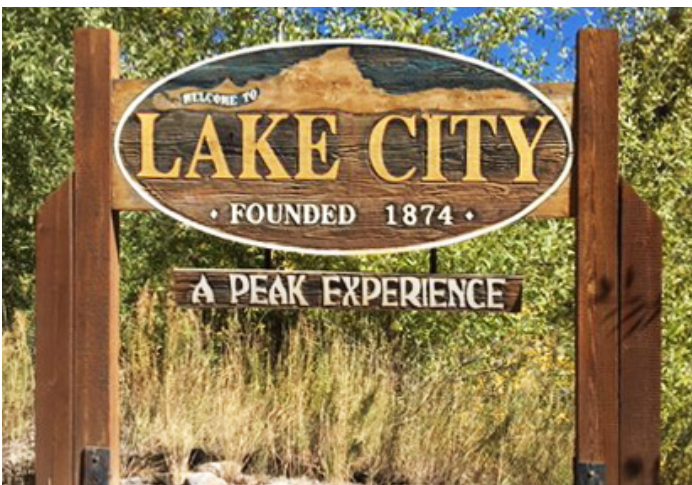
Parking & Wayfinding Recommendations

A - Create & Implement a Wayfinding & Signage Master Plan

1. Inventory existing signs. (Photos below are of several existing parking signs found throughout Lake City.)



2. Incorporate the existing welcome signs (matching the current sandblasted Lake City signs) into the overall wayfinding master plan. (Photos shown below are of existing Lake City signs; new signs to match this style.)



3. Create a pedestrian wayfinding master plan that guides visitors from public parking lots to the Downtown Core, parks, and amenities. (See the Proposed Wayfinding Map on page 24 for the proposed locations of signage throughout Lake City. Several examples of these preliminary wayfinding sign designs are featured on pages 25 and 26.)
4. Create a map of town amenities to be located at each public parking lot.
5. Enhance existing gateway signage (at three town entrances) to welcome visitors at all entrances to Town.

B - Implement Strategies to Organize Parking in Downtown

1. Temporarily paint parking striping in the Downtown Core on gravel lots for events like the 4th of July Parade and the Uncorked Wine and Music Festival. (Informal gravel parking is less efficient than striped parking.) Parking spaces in both paved and gravel areas need to be re-striped according to an established maintenance schedule. Paved areas need to be re-striped once a year, which typically falls in spring after snow plowing operations have ceased. Gravel areas can be striped with chalk or painted lines at an interval based upon local conditions and frequency of use. The photo shown to the right exemplifies how striping gravel lots can organize parking into the most efficient layout and increase the amount of effective parking spaces available.
2. Delineate parking spaces with wheel stops to deter people from parking over sidewalks and improve parking efficiency. (See photo simulation of adding wheel stops, landscaping, and a picnic area in front of the Courthouse below.) Wheel stops can help to organize and establish an efficient pattern in the informal gravel parking areas that are close to the Downtown Core within and adjacent to the study area. This can be done instead of or in combination with the temporary parking striping method of delineating parking described above.



Court House - Before



Court House - After

RECOMMENDATIONS

B - Implement Strategies to Organize Parking in Downtown Continued...

3. Convert head-in parking to diagonal parking on 3rd and Silver Streets to improve vehicular and pedestrian circulation safety in the Downtown Core. (The aerial enlargement to the right shows where there is a conflict of angled parking on the west side of Silver Street and head-in parking on the east side.) This can be done by a variety of methods including the striping of gravel lots, providing angled parking signage, angling of wheel stops, or locating movable planters at both ends of the street blocks at an angle to direct parking. Both the wheel stops and the angled planter options will need to be moved in the winter for snow removal by plows. (See the diagonal parking conversion locations on the Downtown Core Enlargement Plan, page 21.)



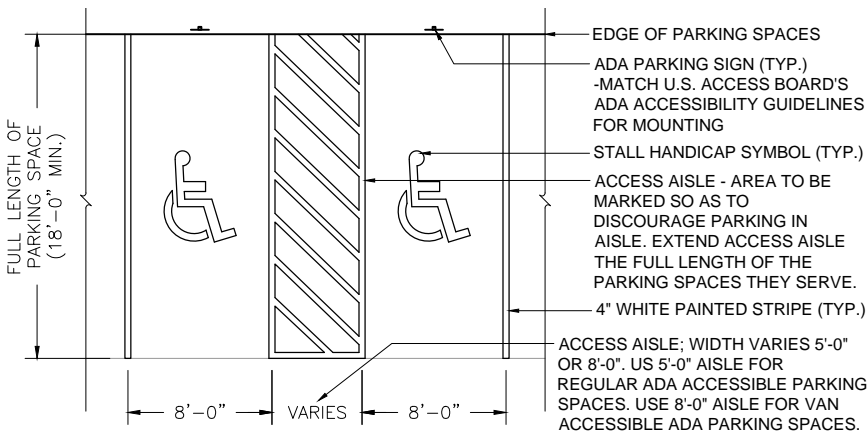
4. Create curb extensions (also known as bulb-outs or neckdowns) at key intersections to prevent people from parking too close to the intersection and blocking visibility. Curb extensions, which can be landscape areas or hardscape materials, should extend approximately 10' from the edge of the intersection and should be approximately 4" to 6" in height.



RECOMMENDATIONS

B - Implement Strategies to Organize Parking in Downtown Continued...

- Make ADA spaces meet the current requirements outlined in the United States Access Board's ADA Accessibility Guidelines. There are currently 974 parking spaces within a quarter mile (a 5 minute walk) of Town Park, which requires that 20 of these spaces be ADA. There are currently 13 parking spaces marked as ADA in this area; 6 of these do not meet ADA standards. (Refer to page 37 for the Existing Parking Capacity table and to page 52 of the Appendix for the ADA Parking Space Requirement Table.) See detail below for a plan detail of ADA parking space guidelines. Photos below show existing ADA parking spaces around Lake City Area that meet accessibility requirements. See page 33 for photographs of existing parking spaces that do not meet ADA requirements.



NOTES:

- ALL PAVEMENT MARKINGS SHALL CONFORM TO THE MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES, CURRENT EDITION.
- ADA PARKING SPACES SHALL CONFORM TO THE UNITED STATES ACCESS BOARD'S ADA ACCESSIBILITY GUIDELINES.
- SLOPES IN ADA ACCESSIBLE PARKING SPACES AND ACCESS AISLES NOT TO EXCEED 2% IN ALL DIRECTIONS.
- ADA PARKING SPACE SURFACES TO MEET ACCESSIBLE MATERIALS, SUCH AS PAVED ASPHALT OR CONCRETE, AS OUTLINED IN THE UNITED STATES ACCESS BOARD'S ADA ACCESSIBILITY GUIDELINES.

Ex. Accessible Parking Space at Lake Fork Memorial Park



Ex. Accessible Parking Space at Town Park



- Provide striping and signage for designated trailer and RV parking areas out of the Downtown Core. Work with community members to determine these locations. (Photo below shows a gravel trailer/RV parking lot organized with temporary paint striping.)



Examples of Trailer/ RV Parking Signs



RECOMMENDATIONS

C - Install Parking Signage (Wayfinding & Regulatory) in Town

1. Direct large vehicles, trailers, and RVs to designated parking lots and streets.

2. Clearly mark public parking lots for visitors. Use universally recognized parking signage as shown in the below left and middle images. Provide signage to guide visitors from public parking lots to the Downtown Core, parks, and amenities similar to the Ridgway wayfinding map below right.



3. Install “Diagonal Parking Only” signs in Lake City’s Downtown Core along 3rd and Silver Streets. (See Recommendation B3 and the Downtown Core Enlargement Plan on page 21 for these locations.)



4. Potentially install “Two Hour Parking” signs along busy Downtown Core streets to promote turnover and deter people from parking in highly desirable parking spaces all day or during events.



5. Add “No Parking” signs at key intersections where visibility is blocked by vehicles to deter people from parking in the intersections’ sight triangles. (The town of Crested Butte, Colorado prevents this issue by utilizing signage that states *No Parking within 30’-0”* below stop signs and at street signs near intersections.)



RECOMMENDATIONS

C - Install Parking Signage (Wayfinding & Regulatory) in Town Continued...

6. Add/improve ADA Parking signage and wayfinding to make these spaces easier to locate.



D - Develop Existing Town-Owned or County-Owned Vacant Parcels as Interim/Event Parking Areas

1. Clean up, grade, delineate spaces, and incorporate signage (Recommendation C2) at three parking lot locations in the Town along Henson Street. (See the Proposed Site Improvements Map on page 22 for the locations of these parking lots.)
 - Parking Lot #1: Existing parking area north of the Lake City Area Medical Center



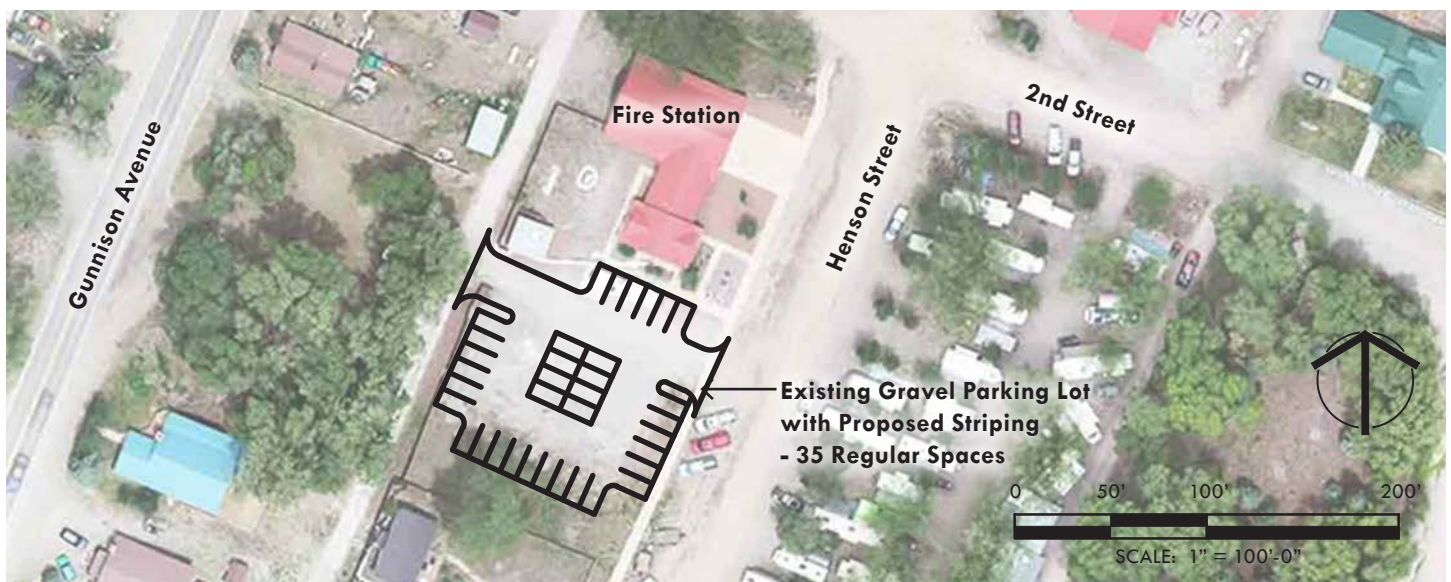
RECOMMENDATIONS

D - Develop Existing Town-Owned or County-Owned Vacant Parcels as Interim/Event Parking Areas Continued...

- Parking Lot #2: Vacant land at the intersection of 4th St. and Henson St. owned by the County



- Parking Lot #3: Vacant land south of the Fire Station



2. Encourage people to park at Lake Fork Memorial Park and walk to the Downtown Core through the provision of wayfinding signage (Recommendation C2) and improving the walkability and bikeability from these lots (Recommendations F1-F5).

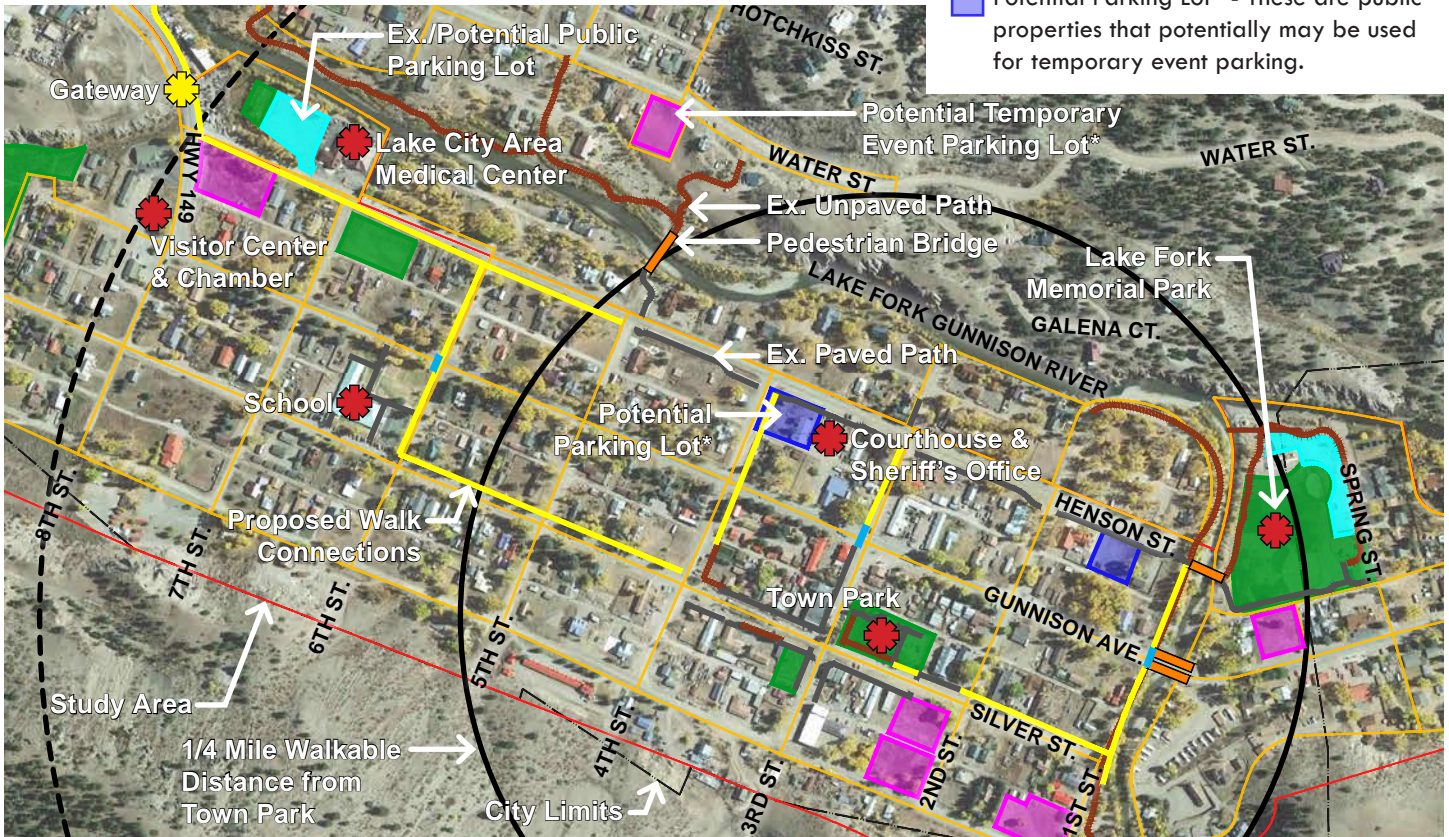
E - Work with Private Owners to Use Vacant Parcels for Event Parking

1. Lake City could explore creating agreements for shared parking with the Private Owners of vacant parcels for use as temporary event parking. (See the Proposed Site Improvements Map on page 22 for the locations of these parking lots.)
2. Lake City could offer to lease these spaces long-term if overall parking needs in the busy season are found to be greater than during event time periods.

RECOMMENDATIONS

F - Improve/Enhance Walkability & Bikeability

1. A sidewalk/path network already exists. Identify missing links to install new pathway connections to the Downtown Core, parks, and amenities. (See the potential walkway connections shown in yellow below and on the Proposed Site Improvements Map on page 22 of this report.)



KEY

- Potential Temporary Event Parking Lot* - These are private properties that potentially may be used for temporary event parking with approval of the owner.
- Potential Parking Lot* - These are public properties that potentially may be used for temporary event parking.

2. Delineate crosswalks better. There are only four existing crosswalks in Lake City; all of these cross Highway 149/Gunnison Avenue. Adding signage and flashing lights when a button is pressed would improve the safety of these crossings. (See images below for crosswalk signage and striping.) Pedestrian safety would be further improved in Lake City by delineating crosswalks along some of the unpaved streets in the Downtown Core through the addition of signage and temporary striping. All crosswalks require annual maintenance; they need to be re-striped once a year.



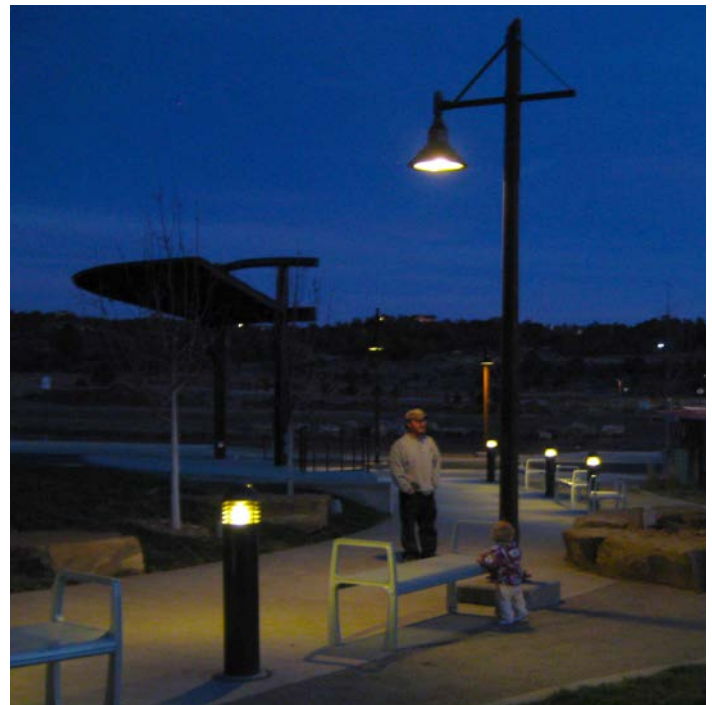
RECOMMENDATIONS

F - Improve/Enhance Walkability & Bikeability Continued...

3. Connect outlying parking areas to the Downtown Core with sidewalks and wayfinding signage. Pave pathways to encourage people to park further from the Downtown Core at outlying parking lots. A photo of one of Lake City's existing paved walkways is shown below. Wayfinding signs can be as simple as chloroplast signs and zip ties shown to the right. See the locations of proposed signage on the Proposed Wayfinding Map on page 24. Also see examples of preliminary wayfinding sign designs featured on pages 25 and 26.



4. Add lighting for safety. (Pole or bollard lighting along paved pathways improves safety and increases the distance that pedestrians are willing to walk from outlying parking areas to the Downtown Core.)



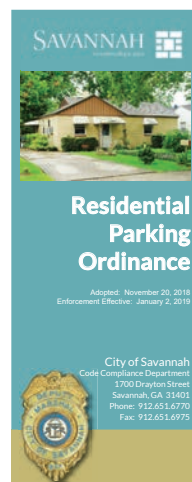
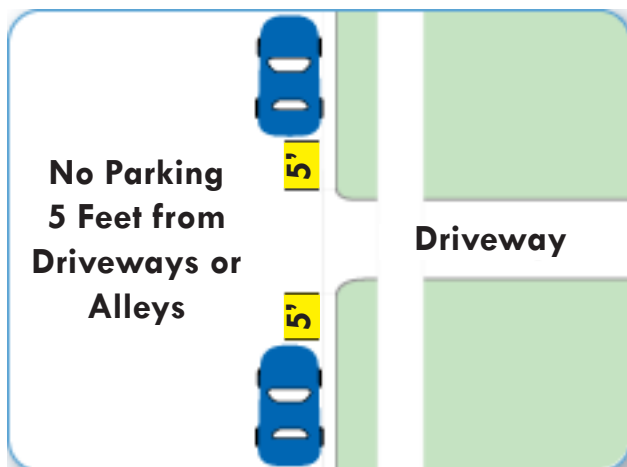
RECOMMENDATIONS

5. Improve bikeability through the provision of bike racks in the Downtown Core and at outlying parking lots. Additional wayfinding signage will also improve bikeability and connectivity between these locations. (Photo of sign shown below is of a bike route sign in Jackson Hole, Wyoming.)



G - Implement Public Service Announcements and Education about Public ROW Use

1. Create fun educational tools and graphics to help people understand how drive lanes, parking, and sidewalks are meant to be organized within the Right of Way (ROW). Provide such educational graphics at high-use parking areas near the Downtown Core and key activity node locations such as the school, Visitor Center & Chamber, Lake City Area Medical Center, Courthouse and Sheriff's Office, Town Park, Lake Fork Memorial Park, and Pump House Park. (See the Proposed Wayfinding Map on page 24 of this report for the key activity hub locations in Lake City.)
2. Educate both residents and visitors about who is allowed to park where. Anyone can park in the public ROW in front of any property; the ROW is reserved for public use. See Durango Herald Article "Curb your enthusiasm on 'reserved' parking" in the Appendix on page 55 for additional information on Right-of-Way parking.
3. Educate tourists about not blocking driveways through the provision of parking signage and also parking information literature at the Welcome Center and other tourist shops. See example brochure in Appendix on pages 57 and 58.



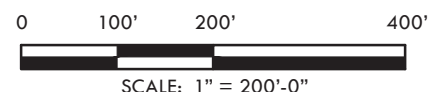
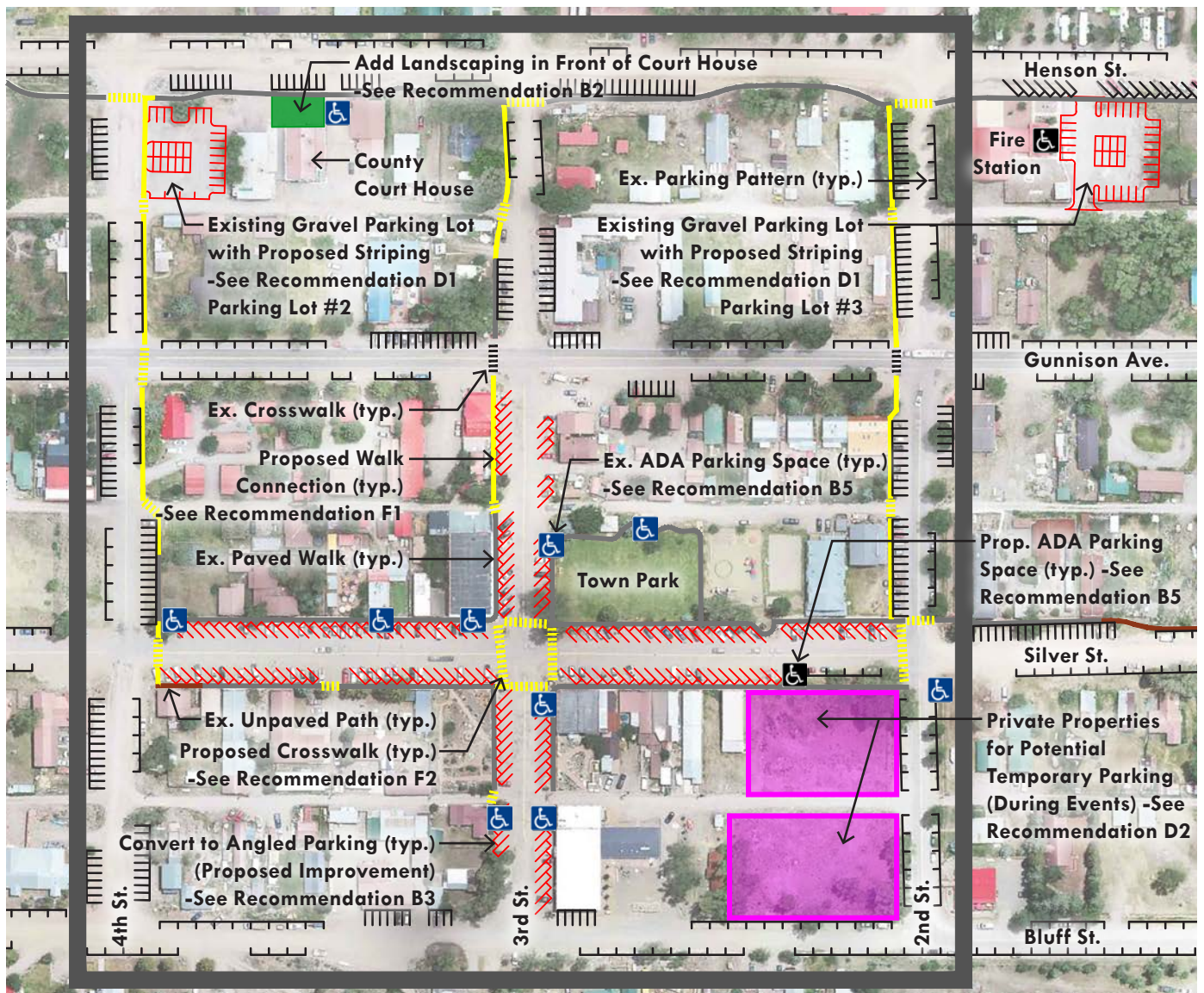
4. Educate tourists about best places to park for different types of vehicles through signage and educational literature. Provide parking literature at the Welcome Center and other tourist stops.
5. Direct business owners and employers to educate their staff on parking in safe locations that are not right in front of their place of work. Keep the parking spaces in front of businesses open for tourists to encourage increased foot traffic.

RECOMMENDATIONS

Proposed Site Improvements

The Proposed Site Improvements Map on page 22 graphically shows the locations of the proposed recommendations described on pages 11 through 20 of this report. Recommendations D, E, and F are shown on this map through the use of symbols for proposed additional parking lots (shown in blue and magenta) and proposed walkway connections (shown in yellow). Recommendations A, B, and C are not shown on the map, but described in the report because they represent improvements that cannot be graphically represented such as *Creating a Wayfinding and Signage Master Plan*. An enlargement map of the Downtown Core (below) displays the existing site conditions and proposed improvements of this key area in greater detail. The red linework represents proposed parking lot striping and converting existing head-in parking spaces to diagonal spaces to enhance pedestrian and vehicular safety. Proposed walk connections and crosswalks are also represented in yellow. These will tie into the existing paved walk (gray) and unpaved path (brown) network to improve pedestrian safety and encourage parking further from the Downtown Core. Several private lots (pink), located at the intersections of 2nd St. and Bluff St. and 2nd St. and Silver St., would be ideal for use during temporary events. The Town would need to receive approval from the property owner for use of these lots to be considered. Proposed and existing ADA parking spaces are also shown on this map.

Downtown Core Enlargement Plan - Proposed Improvements



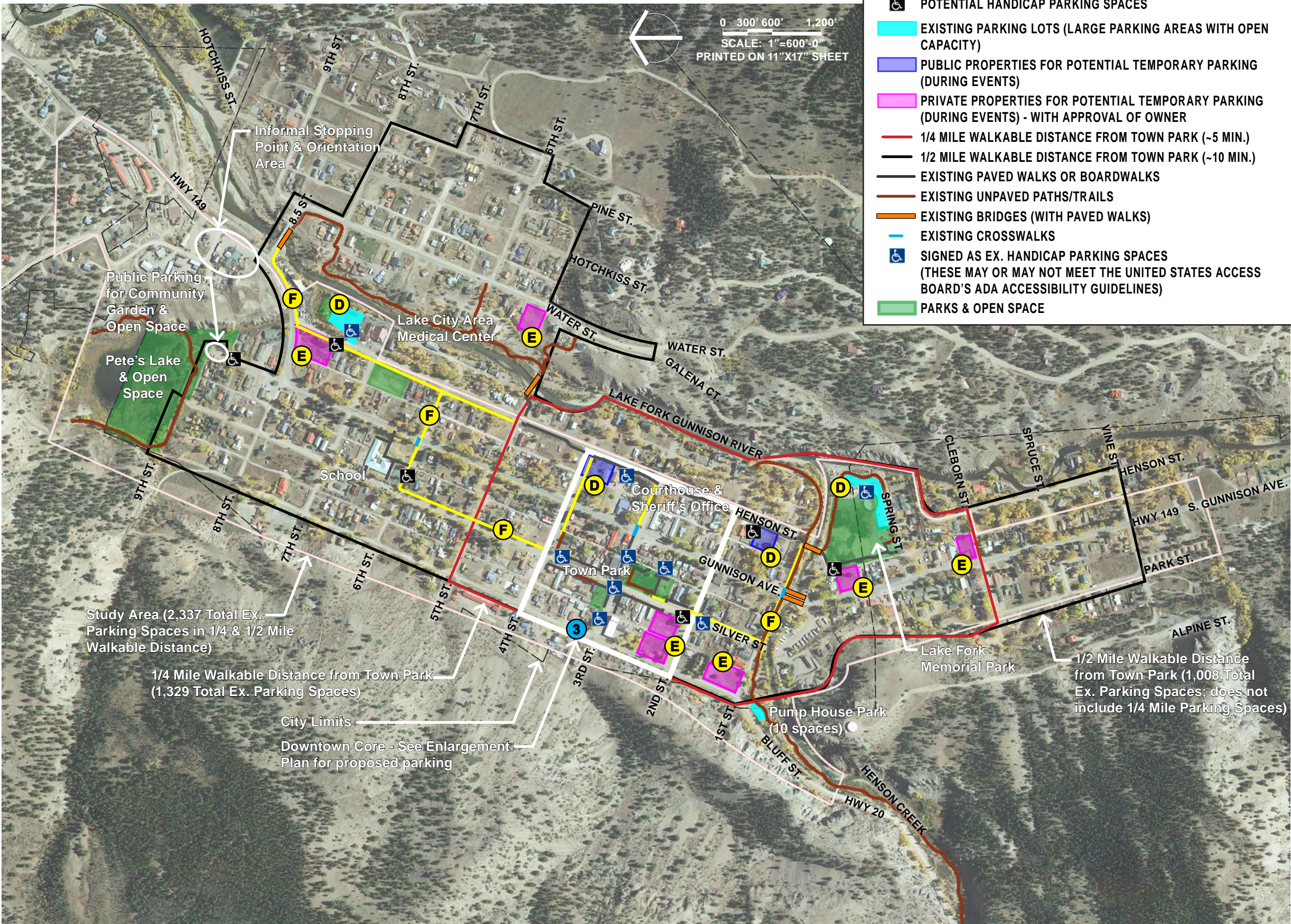
PROPOSED SITE IMPROVEMENTS MAP

PRIORITIES & RECOMMENDATIONS:

- A** Create & Implement a Wayfinding & Signage Master Plan. (See the Recommendations starting on page 11 of this report for additional information.)
- B** Implement Strategies to Organize Parking in Downtown such as temporary parking striping paint and delineating parking spaces with wheel stops. (See the Enlargement Plan for proposed parking improvements in the Downtown Core on page 21 and the Recommendations starting on page 11 of this report for additional information.)
- C** Install Parking Signage (Wayfinding & Regulatory) in Town. (See the Proposed Wayfinding Map on page 24 for locations.)
- D** Develop Existing Town-Owned or County-Owned Vacant Parcels as Interim/Event Parking Areas.
- E** Work with Private Owners to Use Vacant Parcels for Event Parking.
- F** Improve/Enhance Walkability & Bikeability.
- G** Implement Public Service Announcements and Education about Public ROW Use. (See the Recommendations starting on page 11 of this report for additional information.)

*Recommendations are lettered based on their priority for installation with A representing the highest priority for installation.

← **Enlargement Map Note:**
Lake City to confirm existing ADA Parking Space locations and proposed future ADA Parking Space locations.



RECOMMENDATIONS

Wayfinding Improvements to Increase Parking Efficiency

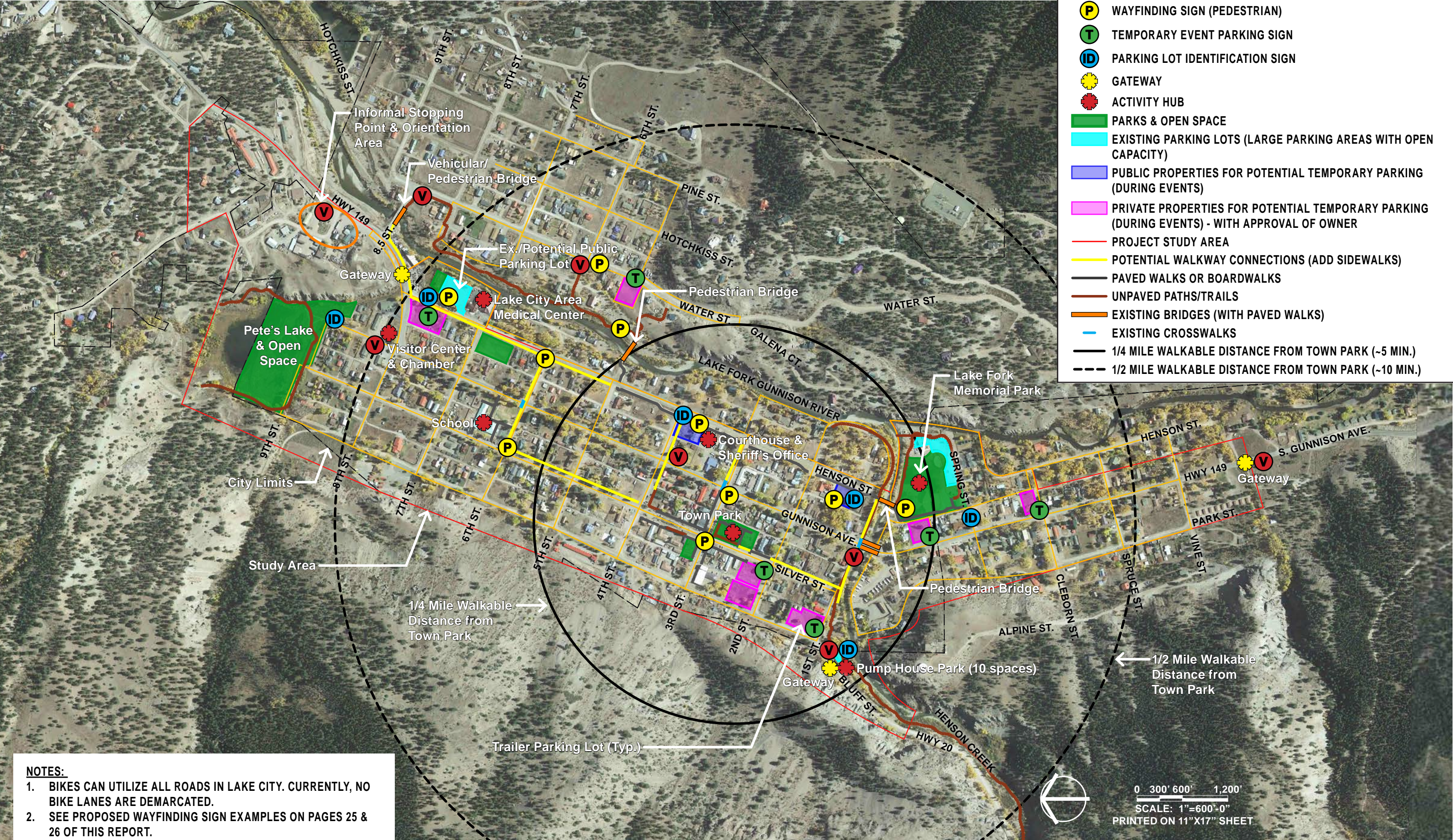
One of the most important findings determined from this parking assessment was that the primary parking problem in Lake City is not a lack of parking, but a lack of wayfinding to direct existing parking. As shown in the Existing Parking Conditions and Analysis Map on page 38 of this report, there are plenty of parking spaces both in the 1/4 (a 5 minute walk) and 1/2 mile (a 10 minute walk) walkable distances from Town Park (located in the center of the Downtown Core). Therefore, one of the main focuses of this parking assessment was to determine preliminary wayfinding locations and examples that could help to organize parking and direct circulation around Lake City—especially during events. See pages 27 and 28 for additional event parking and wayfinding information.

The Proposed Wayfinding Map shown on page 24 represents the proposed locations for several types of signage that would improve wayfinding and circulation around Lake City—which would significantly reduce the amount of parking congestion and inefficiencies that occur during large events. The proposed signs include Pedestrian Wayfinding Signs, Vehicular Wayfinding Signs, Temporary Event Parking Signs, and Parking Lot Identification Signs. Graphic examples of these signs are shown on pages 25 and 26 of this report. Also, many examples of the different wayfinding signs can be found in the Recommendations section of this report on pages 11 through 20.



Potential Public Lot This aerial photograph showcases an existing vacant lot owned by the County adjacent to the Courthouse that is near the Downtown Core. Lots such as these could be utilized for temporary event parking and provide additional parking close to the businesses and amenities frequented by visitors.

PROPOSED WAYFINDING MAP



RECOMMENDATIONS

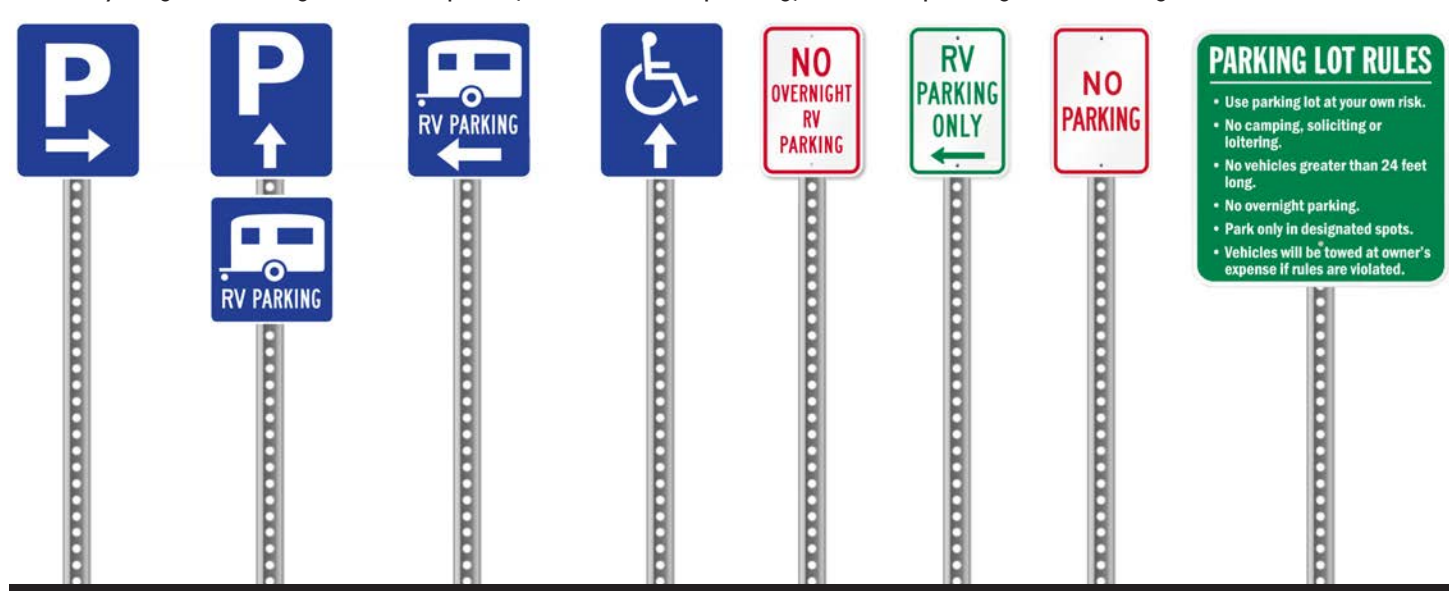
Proposed Wayfinding Sign Examples

Types of Signage

The design team's analysis of existing parking conditions and circulation at Lake City found that the amount of available parking in the Downtown Core is not an issue now or in the foreseeable future. However, there is an issue with a lack of wayfinding to guide visitors to these existing parking areas. Installing several different types of signs—including Vehicular, Pedestrian, Temporary, and Parking Lot Identification signage—around town would alleviate this issue. These signs would improve circulation, parking, and wayfinding around town for both vehicles and pedestrians. (They could also decrease parking violations by directing trailers to appropriate parking areas, discouraging them from filling multiple regular-sized spaces in the Downtown Core.) The proposed locations of these signs are shown on the Proposed Wayfinding Map, page 24.

Vehicular Wayfinding Sign Examples

Signs shown below are examples of different types of universally recognized parking signs that could be installed around Lake City to guide visiting vehicles to public, trailer and RV parking, and ADA parking areas throughout town.



Pedestrian Wayfinding Sign Examples

The below left sign represents a low-cost temporary sign option that could be easily installed around town to improve pedestrian wayfinding. Another inexpensive option is to install wayfinding stakes along pedestrian routes (middle photo below). As funding for wayfinding is acquired, more permanent signs that play off of the town character could be installed to serve the purpose of guiding people from outlying parking areas to activity nodes (below right photo).



RECOMMENDATIONS

Wayfinding Signage to Match Local Character

The different types of wayfinding signs, especially the Pedestrian, Temporary, and Parking Lot Identification Signs, should be in fitting with the local character of Lake City. (The Vehicular sign graphics will focus more on using universally-recognized symbols for parking, trailer, and ADA with directional arrows.) In order to create a cohesive wayfinding sign system throughout Lake City, the proposed signs should incorporate colors and fonts that match the town's logo. Another option is that the signs could incorporate colors and materials that match the more natural and rugged look of the town and its nature-focused surroundings. The unified aesthetics of the different types of signs will build upon the local character of Lake City. By incorporating the suggested parking wayfinding, visitors to Lake City would have an easier time locating appropriate parking areas that often have a great deal of vacant spaces available.

Temporary Wayfinding Sign Examples



Parking Lot Identification Wayfinding Sign Examples



RECOMMENDATIONS

Event Parking Recommendations

Increasing parking efficiency and wayfinding in Lake City is especially important during the busy summer months and events. For example, if approximately 5,000 people are coming to town during events, there would be 1,600 additional vehicles at Lake City in need of parking. (This is using an estimate of approximately 3 people/vehicle—which is the typical ratio that SET Engineering uses to estimate the number of vehicles per number of people visiting for event parking.) The below list of recommendations for event parking that would allow more vehicles to park in closer proximity to the Downtown Core, while also enhancing safety for pedestrian circulation.

1. Recommendation 1 - Volunteers to Direct Parking

- Could have a town personnel or volunteer staffed kiosk at town gateways with maps and directions to guide visitors to parking areas.
- At least one volunteer should be stationed at each parking area before and at the beginning of events so that the parking in each lot is organized and efficient. These volunteers would call the town gateway kiosk volunteers as parking lots are filled to direct visitors to other parking areas.
- Volunteers could be from local community groups such as a high school sports team. The Town of Lake City could potentially pay a donation to such groups for volunteering to help direct event parking.
- An estimate of 8-10 volunteers may be needed to help direct event parking. However, the more striping and signage that are provided to direct parking, the fewer the number of volunteers that will be needed.

2. Recommendation 2 - Delineate Parking

- Painting temporary parking striping on designated gravel event parking lots can increase parking efficiency during events—this could be done simply by using utilities paint. Volunteers or Lake City staff could paint designated parking spaces with some guidance from a parking grid marked up on aerial view of the event parking lots. Parking spaces should be 18' in length by 9' in width. The event parking lots should have aisles a minimum of 20'-0" width to provide for fire lane access.
- Designate trailer parking with striping; these should be painted as pull-through spaces in parking lots. (One street of parallel parking and one parking lot with pull-through spaces should provide enough spaces to accommodate for trailers during events in Lake City.)
- Gravel streets could also be painted with temporary striping to increase on-street parking efficiency and reduce confusion of how to park—parallel, angled, or head-in.

3. Recommendation 3 - Provide Event Parking Signage

- Provide temporary and/or permanent signage for event parking (see examples on page 26). The temporary event signs could be as simple and inexpensive as coroplast signs, which are typically used in local political campaigns.
- Provide temporary signage at designated parking lots and on-street event parking areas, such as the sandwich board sign example shown on page 26. Volunteers can move and change-out such signs as primary event parking lots are filled.
- Parking volunteers at the town gateways could provide a handout showing the event parking plan to direct visitors to parking areas close to the Fourth of July parade route, which is about a 1/4 mile or 5 blocks along _____ Street. See the example event wayfinding map shown on the adjacent page. Also a handout that describes parking rules during events could be provided to visitors similar to the example shown on page 59 of the Appendix.
- Provide "Two Hour Parking" signs along the highway and at key locations in the Downtown Core to increase parking turnover during events.

RECOMMENDATIONS

Event Parking Recommendations Continued...

4. Recommendation 4 - Improve Safety

- Paint crosswalks in the Downtown Core and at busy intersections to improve pedestrian safety during events. This could be done across gravel streets by using the same utility striping described in Recommendation 2 above.
- Provide cones along the Fourth of July parade route to guide pedestrians safely along unpaved streets that have no existing sidewalks or pathways.
- Potentially, some streets could be blocked-off to accommodate for pedestrian circulation and create temporary walkways with no potential for pedestrian-vehicle conflicts.
- Provide signage along Highway 149/Gunnison Avenue that states no OHV or oversized vehicles are to be parked here. (Visibility, and therefore safety, at this key corridor is reduced when larger vehicles park along this road.)
- Provide curb extensions or bulb-outs to prevent people from parking too close to intersections (which reduces visibility and safety for both vehicular and pedestrian circulation). See Recommendation B4 on page 13 for graphic examples of these features.



- PERFORMANCE STAGES
- PATHS
- INFORMATION BOOTHS
- CD & MERCHANDISE

- FOOD
- BEER & WINE
- WATER & SODA
- FIRST AID

- ATM ATMS
- SHUTTLE STOP

Example Event Wayfinding Map This map is an example of a handout that can be passed out to Lake City visitors during events to guide them to event parking areas and key locations around town. Such a handout could aid in reducing confusion about where to park, while increasing parking efficiency.

PARKING ANALYSIS

Existing Parking & Circulation Conditions

Described in this section of the parking assessment are the existing conditions and key issues that influenced the recommendations described in the previous section of this report. Shown on pages 29 through 34 are the existing parking issues that were identified by Lake City businesses, residents, stakeholders, and the design team during site visits. These issues are outlined in the *A Need to Improve Parking Efficiency & Wayfinding - A Summary of Findings* list on page 3 of this report. Also featured in this section is a description of the current pedestrian circulation conditions, existing parking capacity tables, an Existing Parking Conditions & Analysis Map, a description of the study area's effective parking supply, a table that shows how potential population growth in Lake City would affect the parking supply, and a Proposed Parking Analysis Map—which shows how the existing parking capacity would change with the addition of proposed public and private parking lots and the conversion of head-in to diagonal parking spaces in the Downtown Core.

The key findings from the parking analysis are outlined below.

- The existing parking supply is sufficient for Lake City's current parking needs with room for future population growth.
- Additional wayfinding signage and striping of gravel parking areas are needed to improve parking efficiency and encourage people to use outlying parking areas during the busy season and events.
- Improving pedestrian walkway connections to outlying parking lots would encourage people to utilize these lots and park further from the Downtown Core during events.
- There are several public properties (including the potential vacant county lot by the Courthouse) that could potentially be temporary parking during events and could add approximately 116 parking spaces near the Downtown Core.
- The addition of several private properties for potential temporary parking during events would add approximately 459 parking spaces near the Downtown Core.
- Converting parking from head-in to diagonal along streets in the Downtown Core would improve safety for both vehicles and pedestrians; however, it would reduce the number of parking spaces by approximately 56.



Underutilized Public Lot Existing public parking lots are underutilized. This is primarily due to a lack of wayfinding to and from these lots from gateways into Lake City and from the Downtown Core. The above photo shows a lone car parking in the gravel lot by Lake Fork Memorial Park.

Issues with Existing Parking Areas - Inefficiencies



Inefficient Gravel Parking Informal gravel parking is less efficient than spaces with striping or wheel stops that delineate parking.

PARKING ANALYSIS

Issues with Existing Parking Areas - Safety



Parking near Intersections

Vehicles park too close to intersections, impeding visibility and creating a hazardous situation for other vehicles pulling out.



Head-In Parking Visibility Issues

Head-in parking is more dangerous for people backing out into traffic. Truck beds extend out onto Highway 149 at the Cafe because parking is striped as head-in.



Trailer/RV Parking along the Highway

Large logging trucks and RVs park on the highway—creating visibility issues.

PARKING ANALYSIS

Issues with Existing Parking Areas - Pedestrian Connections



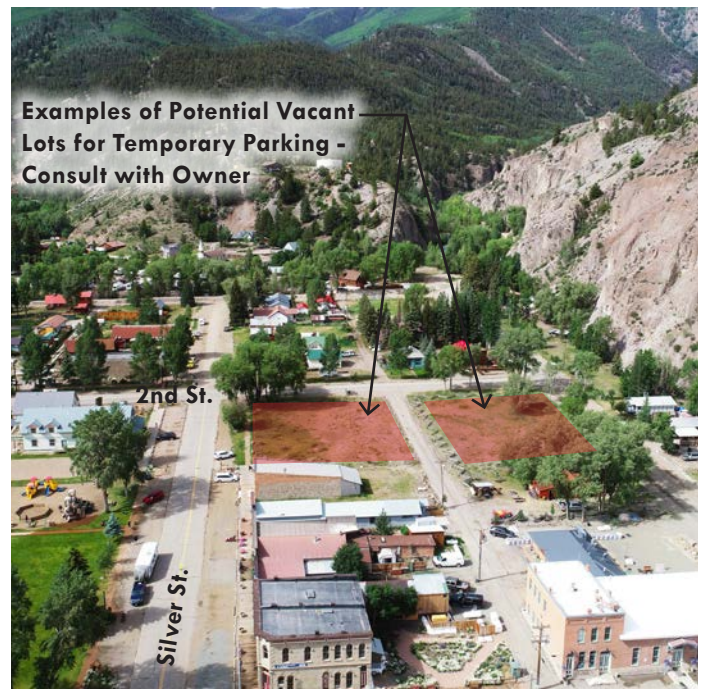
Lack of Walkway Connectivity

Good outlying parking areas are not connected to Downtown with sidewalks.



Lack of Wayfinding Signage

Existing signage is too small and limited.



Vacant Lots for Temporary Event Parking

Contact private lot owners to see if a few vacant lots could be used/leased for parking during big events temporarily.

PARKING ANALYSIS

Issues with Existing Parking Areas - ADA Parking



ADA Parking Spaces do not Meet Accessibility Guidelines

The above photos show several parking spaces in Lake City currently marked as ADA accessible that do not meet the United States Access Board's ADA Accessibility Guidelines. Both of these spaces are gravel; ADA parking spaces should be paved with concrete or asphalt. Also there is no marked aisle to allow for access in and out of the vehicle. Aisles should be five to eight feet wide depending on whether the ADA space is van accessible.



Parking on Walkways

People park across paths and sidewalks if the parking spaces do not have a marker or wheel stop.



ADA Parking Spaces are Difficult to Locate

ADA Parking signage and wayfinding need be improved to make these spaces easier to locate. Make sure ADA spaces meet the current accessibility requirements outlined in the United States Access Board's ADA Accessibility Guidelines.

PARKING ANALYSIS

Issues with Existing Parking Areas - Trailer Parking



All Day Trailer Parking

Trucks with trailers or RVs might park in front of businesses or residences all day while they are out exploring the backcountry.



Trailer Parking at Head-In Spaces

Large vehicles and trailers park parallel in head in spots—taking up 4-5 spots.

PARKING ANALYSIS

Current Pedestrian Circulation

Existing Pedestrian Walkways Lack in Connectivity

Lake City currently has a designated pedestrian path network through parts of the town—with the primary route along Henson Street between 5th and Spring Streets. This portion of the existing pedestrian network consists of paved sidewalks; however, there are no paved/marked crosswalks across any of the streets—reducing ADA access. Also, there is an informal, unpaved pathway across the Lake Fork Gunnison River to the east which connects this residential neighborhood to the rest of Lake City by means of two pedestrian bridges. One of these bridges is located north at 8th Street; there are no formalized sidewalks or pathways along Highway 149 at this location into the rest of the town on the west side of the river. (North on the map is pointing to the left.) The other pedestrian bridge is located at 5th Street, which connects to the paved sidewalks that lead to Lake Fork Memorial Park five blocks south. Some paved sidewalks and wood boardwalks are already constructed around the School and near Town Park in the Downtown Core. Nevertheless, none of these formalized walkways connect to the Henson Street pedestrian circulation route—discouraging people from parking further away from the Downtown Core due to the lack of a designated route. Furthermore, few crosswalks are marked throughout Lake City which reduces safety of crossing streets and vehicular traffic for pedestrians.

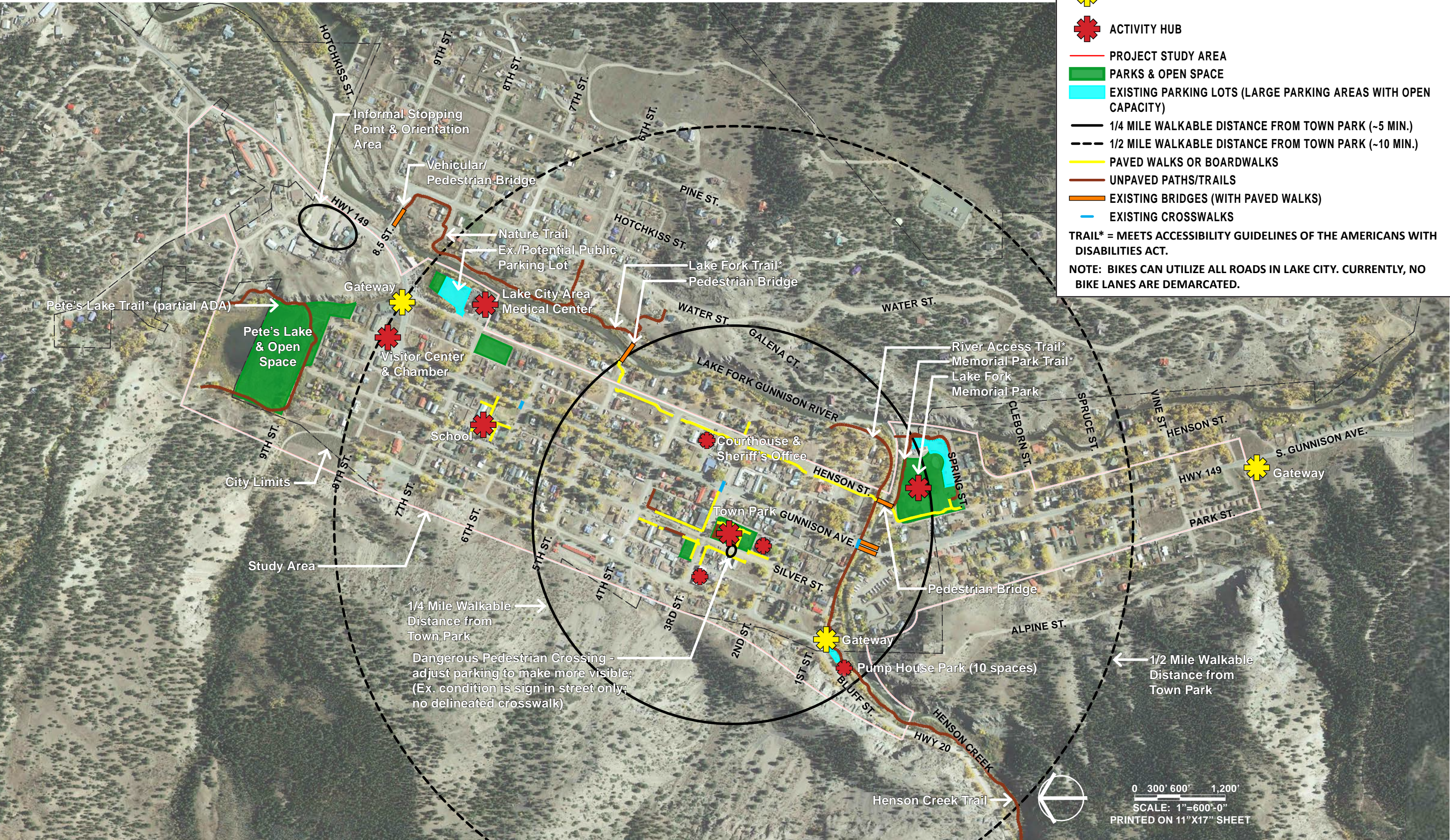
The current pedestrian pathway network in the Town needs improvement, additional connections, and wayfinding to improve safety and walkability—especially from the existing trail network and parking lots to the Downtown Core. This would encourage people to park further away from the Downtown Core during the busy summer months and events. Refer to the Proposed Site Improvements Map on page 22 for proposed pathway/crosswalk connections to improve pedestrian circulation. Refer to the Proposed Wayfinding Map on page 24 for proposed pedestrian wayfinding signage locations.

In addition to the existing pathway network described above (marked crosswalks, paved sidewalks, unpaved paths, and pedestrian bridges), the Existing Circulation Map on the adjacent page also features important activity hubs, gateways into the town, parks, existing public parking lots, and the 1/4 mile (5 minute walk) and 1/2 mile (10 minute walk) walkability radii circles. (These features help in orienting map readers to see the locations of the existing pedestrian circulation routes and where potential path connections are missing.) The 1/4 mile and 1/2 mile walkability circles are described below.

Walkability is an assessment of how favorable an area is for walking. An industry standard for walkability is a 5 minute walk or 1/4 of a mile. (This is shown on the map as the solid black inner circle.) The 1/2 mile radius is approximately a 10 minute walk and is the longer distance that people are willing to walk during events. (This is shown as the dashed black outer circle on the map.) The 1/4 mile and 1/2 mile walkability circles have Town Park at their center as a key activity hub and the approximate center of Lake City's Downtown Core. Paved sidewalk connections and lighting would encourage people to walk further from their vehicles at outlying parking areas to the Downtown Core. The provision of shade trees and lighting at outlying parking lots would also make parking in these lots more desirable to people and encourage them to use these lots during events. Furthermore, the more safe and comfortable the outlying parking lot, the more people will be apt to use these outlying lots at all times of day—not just during events.

Bikeability is an assessment of how comfortable it is to bike along a roadway and has many influencing factors, including: traffic volume, traffic speeds, pavement widths, usable shoulders, bike lanes, and bike parking. Lake City currently has no marked bike lanes or designated bike paths. Bikes are allowed to utilize all roads in Lake City.

EXISTING CIRCULATION MAP



PARKING ANALYSIS

Existing Parking Supply Provides Sufficient Parking

The map and associated table to the right summarizes the existing parking inventory conducted by the Design Team through site visits and analyzing drone aerial imagery in Lake City. The overall study area was divided into two areas—a quarter mile (about a five minute walk) and a half mile (about a 10 minute walk) approximate distance from Town Park. Overall parking capacity for these two areas of the town can be seen in the Table Breakdown on the map and in the Existing Parking Capacity tables shown below. The map also features the existing designated ADA parking spaces (although these may or may not actually meet the accessibility requirements outlined in the United States Access Board's ADA Accessibility Guidelines). Many of these parking spaces are marked with signage only. Also shown are gateways into the Town, activity hubs, and existing public parking lots. The parking counts in the map's table are summarized by block and include numbers for available on-street parking spaces in the R.O.W. (separated out as head-in, parallel, and diagonal—excluding driveway entrances) as well as the estimated existing number of parking spaces that can be accommodated for in the existing public parking lots (which are all gravel).

Parking occupancy was conducted through counting parked vehicles utilizing drone aerial imagery taken on July 6th of 2019 (the Saturday of the 2019 Fourth of July weekend). These numbers show that even on a busy holiday weekend in Lake City, there is an abundance of available parking that is not being utilized. It is important to note that the 2018-2019 winter season was a harsh one in Lake City and surrounding area with record amounts of snowfall. This increased amount of precipitation created avalanche and flooding issues in the Town and prevented the Alpine Loop from opening for a large portion of the busy summer tourist season—which lead to reduced tourist numbers during the summer and popular annual events such as the San Juan Solstice 50 run in June and the Fourth of July. Therefore, the July 6th overall parking occupancy number of 19% in the study area may be slightly lower than the occupancy rate would be during peak time during a normal snowfall year. Even with this shortage, the existing parking supply offers plenty of available parking to accommodate for events and population growth in Lake City. (Refer to the Effective Parking Supply Count tables on page 39 and the Parking Ratio Table with Growth on page 40 of this report for more information.)

Existing Parking Capacity (within a 1/4 Mile of Town Park)		
Off-Street Parking Spaces	On-Street Parking Spaces	Total Available
81	893	974

Existing Parking Capacity (within a 1/2 Mile of Town Park)		
Off-Street Parking Spaces	On-Street Parking Spaces	Total Available
159	1,659	1,818

In an inventory of the available (car/average vehicle-sized) parking spaces in Lake City, it was determined that there are approximately 974 parking spaces total within a 1/4 mile (5 minute walk) of Town Park—the approximate center of the study area and central hub of activity in Lake City. Within the approximate 1/2 mile (10 minute walk) walkable distance from Town Park, there are 1,818 available parking spaces. These numbers only include on-street parking in the Town Right of Ways (ROWs) and public parking lots; parking spaces in driveways and off-street on private lots were not included. The total parking number does not account for parking inefficiencies such as parking in un-striped gravel areas and taking up several parking spots rather than just one. For a more accurate summary of how many cars are effectively parking in the existing parking spaces, see the Effective Parking Supply Count tables shown on page 39 of this report.

EXISTING PARKING CONDITIONS & ANALYSIS MAP

Existing Parking Spaces						
Block Name	# Ex. On-Street Head-In Parking Spaces	# Ex. On-Street Parallel Parking Spaces	# Ex. On-Street Diagonal Parking Spaces	# Ex. Parking Lot Spaces (330 ft ² / car)	Total # Ex. Parking Spaces by Block	7/6/2019 Occupancy % (Ex. Parking Only)
B1		22			22	45%
B2		20			20	5%
B3		28			28	29%
B4	14	20			34	24%
B5		11			11	18%
B6	29	10			39	49%
B7	16	3			19	16%
B8	13				13	62%
B9	17				17	12%
B10		41			41	29%
B11	32	11			43	19%
B12	7	27			34	26%
B13		26			26	23%
B14	57	21			78	28%
B15	66	24			90	46%
B16	44	21			65	15%
B17		28			28	7%
B18	62	15			77	45%
B19	85	13			98	32%
B20	28	48			76	21%
B21	18	24			42	24%
B22	20	30			50	20%
B23	14	32			46	13%
B24		31			31	35%
B25		30			30	23%
B26		39			39	8%
B27		39			39	8%
B28		31	24		55	0%
B29		67			67	6%
B30	8	25			33	15%
B31	12	17			29	34%
B32		34			34	21%
B33		21			21	5%
B34	11	10			21	10%
B35		26		78	104	2%
B36		23			23	9%
B37		29			29	0%
B38		18			18	0%
B39		40			40	3%
B40		34			34	6%
B41		10			10	50%
B42		31			31	6%
B43		19			19	0%
B44		33			33	18%
B45				81	81	2%
Totals	553	1,082	24	159	1,818	19% Ave.
Total # Ex. Spaces in 1/4 Mile					974	26% Ave.
Total # Ex. Spaces in 1/2 Mile					844	12% Ave.

TABLE BREAKDOWN

1,659 - Ex. On-Street Parking Spaces
(includes Head-In, Parallel, & Diagonal)

159 - Ex. Public Parking Lot Spaces

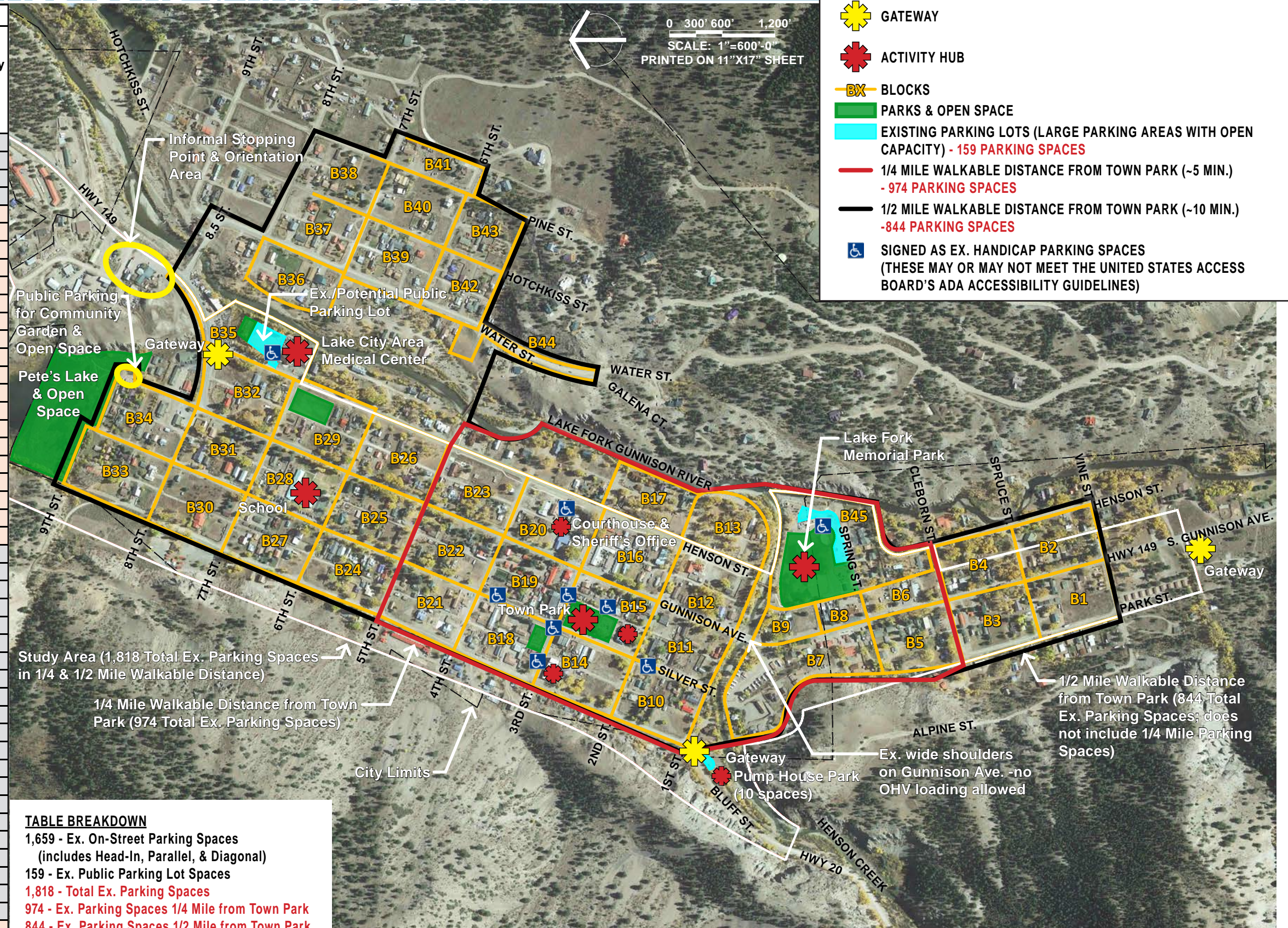
1,818 - Total Ex. Parking Spaces

974 - Ex. Parking Spaces 1/4 Mile from Town Park
844 - Ex. Parking Spaces 1/2 Mile from Town Park

TABLE NOTES:

*The Occupancy column only includes the # of existing parking lot spaces and existing on-street parking spaces (ex. head-in, parallel, and diagonal).

*Red opacity behind table rows denotes blocks within a 1/4 mile walking distance from Town Park. Grey opacity denotes blocks within a 1/2 mile walking distance.



PARKING ANALYSIS

What is Effective Parking Supply?

The Effective Parking Supply (EPS) is the difference between the space inventory and the effective supply of parking spaces¹ or the maximum number of parking spaces that can realistically be used within a given parking system.² EPS can also be described as the cushion that allows for vacancies created by restricting parking spaces to certain users (reserved spaces), misparked vehicles such as improper or illegal parking, parking inefficiencies during special events, snow piling, and temporary minor construction and debris removal.³ As a result, the EPS is used to determine the adequacy of the parking system rather than the actual supply.⁴ The EPS of the study area for Lake City is described in the paragraph below and can be seen in the table calculations on this page.

The EPS values for the 1/4 mile and 1/2 mile walkable distances from Lake City's Town Park are shown in the tables below. The number of actual parking spaces in these two areas is reduced to 85-90% of the actual number of spaces depending on the type of parking space (on-street or parking lot spaces). The EPS for on-street is 85% of the actual number of parking spaces; the EPS for off-street is 90% of the actual number of parking spaces. (The target parking occupancy for a healthy, vibrant downtown area is 85% - 95% full per industry average.⁵ With this level of occupancy, parking turns over and new visitors don't have to spend time circling the area for an open spot.) Therefore, although the actual total number of existing parking spaces in the entire 1/2 mile study area is 1,818 spaces, the effective parking supply count for this area is 1,553 total spaces. This means that approximately 265 spaces would realistically not be effectively used due to confusion or improper use of parking spaces—such as a car not parking in the lines and taking up (2) spaces rather than (1). Other factors that cause parking inefficiencies are described in the above paragraph. The Parking Ratio Table with Growth shown on the adjacent page uses the existing EPS values to determine the available surplus parking for Lake City's population growth projections.

- 1 St. Cloud State University - Parking & Transportation Study "Ahead of the Curve in Creative Parking Solutions" for Public Safety Department Parking and Transportation
- 2 Walker Parking Consultants - 2015 LFCPA Ten-Year Parking Analysis for Lexington, KY
- 3 Walker Parking Consultants - Downtown Parking Master Plan for Farmington, Michigan
- 4 Walker Parking Consultants - Program Plan Report University Square Parking Structure for Colorado State University - Facilities Planning
- 5 Walker Parking Consultants - Downtown Parking Master Plan for Farmington, Michigan
- * Stars represent the number of EPS (Effective Parking Supply) spaces in the study area

Effective Parking Supply Count (within a 1/4 Mile of Town Park)

EPS of Existing Spaces Provided in Study Area

893 total spaces X 85% (EPS¹ for on-street) = 759* On-street Parking Spaces

81 total spaces X 90% (EPS¹ for off-street) = 73* Off-Street Parking Spaces

974 total existing spaces (on-street and off-street) = 832* Parking Spaces

Effective Parking Supply Count (within a 1/2 Mile of Town Park)

EPS of Existing Spaces Provided in Study Area

1,659 total spaces X 85% (EPS¹ for on-street) = 1,410* On-street Parking Spaces

159 total spaces X 90% (EPS¹ for off-street) = 143* Off-Street Parking Spaces

1,818 total existing spaces (on-street and off-street) = 1,553* Parking Spaces

Existing Parking Supply will Accommodate for Growth

The below table shows population growth projections that were used to determine the estimated number of parking spaces needed in the future at Lake City. The results of these calculations show that *Lake City’s existing parking supply in both the 1/4 mile and 1/2 mile radius from Town Park in the Downtown Core is currently sufficient and even has room for a surplus of parking well into the future based off of predicted growth rates.*

The calculations shown in the table below were determined from several sources.

- The **Growth Rate Predictions** from 2020 through 2060 were based off of a 1.5% population growth rate per year according to growth projections per the Colorado Demographic Profiles of similar-sized municipalities (including Westcliffe, Victor, and Creede, Colorado) from the Department of Local Affairs (DOLA). A table showing the average growth rates of these similar-sized municipalities is shown in the Appendix on page 52 of this report.
- The **Population (Year-Round)** of Lake City from years 2010 through 2019 are from the sources listed in footnotes 1 & 2 below. The year-round population

numbers from 2020 through 2060 were based off of the 1.5% average annual Growth Rate Predictions of similar-sized municipalities.

- The **Parking Ratio of 2.2 spaces/1,000 SF of Commercial Buildings** is based off of the industry standard that in a downtown park-once environment with the ratio of 2.0 to 2.4 spaces/1,000 SF of commercial space would indicate adequate parking.⁷ Therefore, the average ratio of 2.2 spaces/1,000 SF of commercial building space is assumed.
- The existing **Square Footage of Commercial Buildings** number for 2017 was obtained from DOLA. See footnote 6 source below. The 2018 through 2060 numbers were calculated using the 1.5% average annual Growth Rate Predictions of similar-sized municipalities.
- The **Total Parking Spaces Needed to Meet Ratio** was determined by using the parking ratio of 2.2 spaces/1,000 SF to determine the number of parking spaces needed for each square footage of commercial buildings number.
- The **Current # Ex. Parking Spaces Provided (EPS) in a 1/4 mile and 1/2 mile of Town Park** numbers are based off of the EPS values calculated in the

Effective Parking Supply Counts tables shown on the previous page. The EPS number in a 1/4 mile of Town park is 832 parking spaces. The EPS number in a 1/2 mile of Town Park is 1,553 parking spaces. (A 1/4 mile is the maximum distance a majority of people will walk from their parked car to a destination. A 1/2 mile is the maximum distance most people are willing to walk for events.⁸ See the Existing Circulation Map on page 36 of this document for a visual of the 1/4 mile and 1/2 mile walkable distances from Town Park in the study area.)

- The **Surplus Parking Spaces in a 1/4 mile and a 1/2 mile of Town Park** numbers were determined by subtracting the total parking spaces needed to meet ratio numbers from the current number of existing parking spaces provided (EPS) numbers. Even with growth projections, it is evident that Lake City has more than a sufficient amount of existing parking spaces to accommodate for future growth. This demonstrates that the amount of parking is not the issue. Rather there is a lack of wayfinding and signage to guide visitors and direct them to locations of parking. See page 11 for the Recommendations to improve Lake City’s parking issues.

Parking Ratio Table with Growth								
Growth Rate Prediction	Population (Year-Round) ³	Parking Ratio (2.2 spaces/ 1,000 SF of Commercial Buildings)	Square Footage of Commercial Buildings	Total Parking Spaces Needed to Meet Ratio	Current # Ex. Parking Spaces Provided (EPS) in 1/4 mile (5 min. walk) of Town Park	Surplus Parking Spaces in 1/4 mile of Town Park	Current # Ex. Parking Spaces Provided (EPS) in 1/2 mile (10 min. walk) of Town Park	Surplus Parking Spaces in 1/2 mile of Town Park
Past Conditions - 2010	407 ¹	2.2	-	-	-	-	-	-
11% Decline (from 2010) - 2015	362 ¹	2.2	-	-	-	-	-	-
3% Growth (from 2015) - 2016	374 ¹	2.2	-	-	-	-	-	-
0.5% Growth (from 2016) - 2017	376 ¹	2.2	184,559 ⁶	406	832	426	1,553	1,147
3% Growth (from 2017) - 2018	387 ¹	2.2	190,095	418	832	414	1,553	1,135
Existing Conditions - 3% Growth (from 2018) - 2019	401 ²	2.2	195,798	431	832	401	1,553	1,122
2% Growth (from 2019) - 2020 ⁴	409	2.2	199,714	439	832	393	1,553	1,114
35% Growth (from 2020) - 2040 ⁵	551	2.2	269,614	593	832	239	1,553	960
35% Growth (from 2040) - 2060	742	2.2	363,979	801	832	31	1,553	752

1 Ex. Population & Growth Rate data (years prior to 2019) are from World Population Review.com.

2 Ex. Population & Growth Rate data for 2019 are from CO HomeTownLocator.com

3 The year-round population numbers (2nd column from the left) were used solely to determine the Growth Rates (far left column) only. These numbers do not determine or affect the numbers in the other columns of this table - which are instead affected by the increase in building square footage based off of the anticipated growth rate projections. (The approximate summer population of Lake City in 2019 is 2,500 residents according to records held by the Lake City Town Administrator. This difference in summer [2,500 residents] versus year-round [401 residents] population will only affect the numbers in this table if the Growth Rate Prediction numbers used above are incorrect. This means that the numbers in the table above are assuming that both the summer and year-round population growth rates are occurring at the same percentage/rate.)

4 Growth Rate from 2020 to 2040 is based on 1.5% growth each year between 2020 and 2040 of similar sized communities.

5 Growth Rate from 2040 to 2060 is based on 1.5% growth each year between 2040 and 2060 of similar sized communities.

6 2017 Square Footage number is from a 2017 DOLA building/business inventory done in Lake City. Projected Square Footage Numbers are based on anticipated population growth rates.

7 Walker Parking Consultants - Downtown Parking Master Plan for Farmington, Michigan

8 City Parks Blog - Pedestrians and Park Planning: How Far Will People Walk?

PARKING ANALYSIS

Proposed Parking Plan Increases Parking Supply

The Proposed Parking Analysis Map shown on the adjacent page demonstrates how the proposed parking improvements (described in the previous Recommendations section of this report starting on page 11) affect the existing parking conditions and supply of the study area. Featured on the map are the existing public parking lots, the proposed public parking lots, and the vacant lots on private properties that could potentially be used for temporary event parking with approval of the lot owners. Also shown are areas of head-in parking that could be converted to diagonal parking to improve vehicular and pedestrian circulation safety in the Downtown Core. As in the Existing Parking Conditions and Analysis Map on page 38, this map also divides the overall study area into two areas—a quarter mile (about a five minute walk) and a half mile (about a 10 minute walk) approximate distance from Town Park. The red rows in the table represent the parking counts of the blocks within a 1/4 mile radius and the grey rows represent the parking counts of the blocks within a 1/2 mile radius. Overall parking supply would be increased significantly by the additions of the proposed public and private temporary event parking lots. This is summarized in the paragraph below and in the Table Breakdown box shown on the map.

In total, an additional 516 Potential Public Parking Spaces during events would be added with the addition of the proposed public and private temporary event parking lots. There are approximately 1,818 Existing Parking Spaces in the 1/2 mile study area; this would be increased to 2,302 total Proposed Parking Spaces. (This overall number includes the 59 parking space reduction created by converting the head-in parking spaces to diagonal along 3rd and Silver streets in the Downtown Core.)



Potential Public Lot This aerial drone image shows one of the vacant lots identified in this parking study that could be used for potential temporary public parking during events. It is located at the intersection of 4th St. and Henson St. and is owned by the County; it is adjacent to the Courthouse and Sheriff's Office.

PROPOSED PARKING ANALYSIS MAP

Proposed Parking Spaces						
Block Name	# Prop. On-Street Head-In Parking Spaces	# Prop. On-Street Parallel Parking Spaces	# Prop. On-Street Diagonal Parking Spaces (240 ft ² / car)	Difference btwn Ex. & Prop. On-Street Parking	# Ex. Parking Lot Spaces (330 ft ² / car)	Total # Ex. Parking Spaces by Block
B1		22				22
B2		20				20
B3		28				28
B4	14	20				34
B5		11				11
B6	29	10			36	75
B7	16	3				19
B8	13					13
B9	17				51	68
B10		41			80	121
B11	32	11				43
B12	7	27			48	82
B13		26				26
B14	5	21	37	(-15)	128	191
B15	12	24	40	(-14)		76
B16	44	21				65
B17		28				28
B18	19	15	39	(-4)		73
B19	14	13	45	(-26)		72
B20	28	48			68	144
B21	18	24				42
B22	20	30				50
B23	14	32				46
B24		31				31
B25		30				30
B26		39				39
B27		39				39
B28		31	24			55
B29		67				67
B30	8	25				33
B31	12	17				29
B32		34			110	144
B33		21				21
B34	11	10				21
B35		26			78	104
B36		23				23
B37		29				29
B38		18				18
B39		40				40
B40		34				34
B41		10				10
B42		31				31
B43		19				19
B44		33			54	87
B45					81	81
Totals	333	1,082	185	(-59)	159	2,334
Total # Spaces in 1/4 Mile						1,326
Total # Spaces in 1/2 Mile						1,008

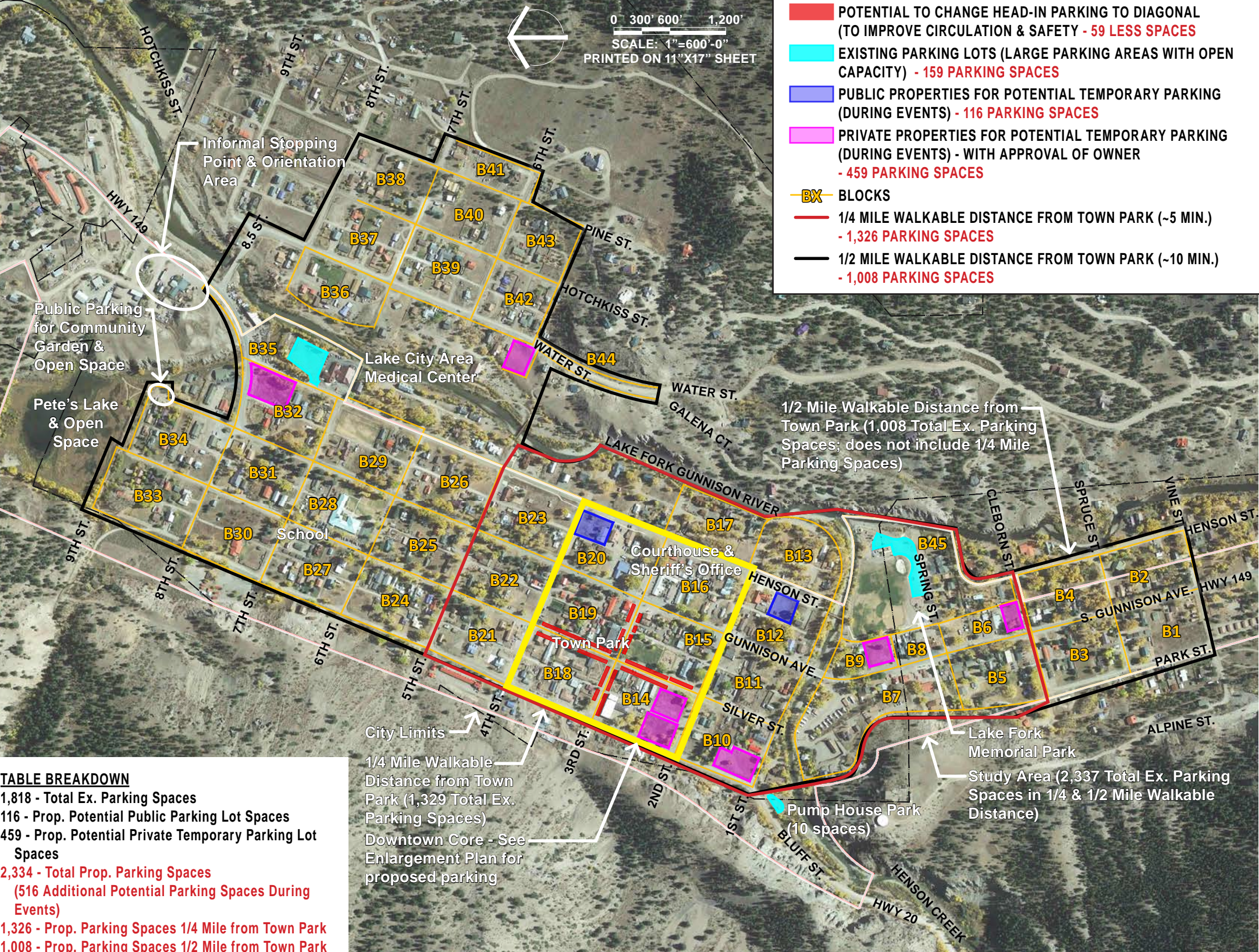




TABLE BREAKDOWN
1,818 - Total Ex. Parking Spaces
116 - Prop. Potential Public Parking Lot Spaces
459 - Prop. Potential Private Temporary Parking Lot Spaces
2,334 - Total Prop. Parking Spaces
(516 Additional Potential Parking Spaces During Events)
1,326 - Prop. Parking Spaces 1/4 Mile from Town Park
1,008 - Prop. Parking Spaces 1/2 Mile from Town Park

TABLE NOTES:
*Total # Spaces in a 1/4 Mile and in a 1/2 Mile represent the total number of proposed parking spaces if the potential parking lots are made available in addition to the existing parking lot spaces and on-street spaces. There are approximately 59 less on-street parking spaces if the head-in spaces shown in red on blocks B14, B15, B18, and B19 on this map are converted to the safer diagonal spaces.
*Red opacity  behind table rows denotes blocks within a 1/4 mile walking distance from Town Park. Grey opacity  denotes blocks within a 1/2 mile walking distance.

APPENDIX

Site Visit #1 Notes & Interviews - 5/15/2019

Notes

General Notes:

- Drew with State may have aerial images
- 600+/- full time residents
- Need for emergency staging area parking
- Week of July 4th or later would be better for next site visit. With the amount of snow people probably won't be getting over the passes, so parking/traffic won't be normal.
- July 16th Arts and Craft Fair
- Trailers take up more space
- There is an area by the medical center where public can park
- Most of ROW's in Town are 80' wide

Interviews

Questions:

- What are key issues?
- Where do OHV trailers/campers park now?
- Is there any town owned land that is vacant?
- Are there any properties/owners that might work with Town to let people park on properties, temp or long term? Agreement, Lease, etc?
- Where do you want visitors to park?
- Where do you want visitors NOT to park?
- Where is most congestion? Safety Consideration?

Business #1 Interview

- 3rd between Silver and Gunnison
- No signs about how to park
- People don't know how to park
- People with trailers or campers are parking lengthwise in diagonal parking and taking up a lot of spaces.
- Wants Town to buy lot and make trailer parking
- Safety concern by park because of traffic
- Need signage to organize people

Private Individual #2 Interview

- No Parking problem; No issues with trailers

Business #3 Interview

- Proposal for letting OHV's on Hwy 149, CDOT test program.
- Business runs shuttle – sportsman outdoors – \$15/unit
- Trailers & OHV's are taking up all the parking spots
- Lake City Auto is a business where OHV's are travelling to
- OHV – restaurants, ice cream, fuel, sporting goods
- OHV's speed through town, there are underage drivers coming off of the passes, people drive through town
- 2016 is when OHV's were allowed in Town
- A compromise is only allowing them on 2nd street
- Parking gets heavy on Silver St. and around all lodging properties all over town
- San Juan solstice is busy – but not OHV's, 100% occupancy, really like the way that weekend works out.
- 33% of guests say they had a negative experience with OHV's
- People don't walk from east side of town, even though there is a pedestrian bridge.
- July 23rd election about OHVs usage and rules

Business #4 Interview

- Trailers block driveways
- Backing out into HWY 149 is safety issue all along Gunnison Ave.
- Town requires parking off-street for new business
- All of the big events happen in park will close Silver St. between 2nd and 3rd
- Some people post driveway signs but a lot of 2nd homes
- Very small OHV parking at Pump House Park
- 80' row in Town and Highway
- Likes diagonal parking because of large trucks, gives a little more room
- Check with county store
- People go between park and ice cream shop
- Town square cabins – tiny
- People will generally walk 1½ to 2 blocks
- Handicap Spots – there are a few in Town
- Education is needed for people to carpool and drop trailer

APPENDIX

Site Visit #1 Notes & Interviews Cont.

Business #5 Interview

- Maybe Cinnamon will be open by July and not sure if Engineer will even open this year
- Parking along park should be widened so people can park head in
- Where you can park 'head in' that is great
- Bluff Street, Vacant land has random parking, organize and delineate
- Lease vacant lots from owner, and fix up for parking.
- Property is for sale
- 2nd people park parallel, try to get people to do head in
- Signage and organize, maximize efficiency
- On Silver between 3rd and 4th is head in
- Require businesses to have x amount of spots off street
- Signs are used in the summer, yellow yield to pedestrians
- ATV's can park on street
- Real issue is just organizing people and education where to go.

Business #6 Interview

- Area by Armory – Ice rink in the winter, summer could be ok for parking
- Community Garden moving by Pete's Lake
- Grant Houston owns newspaper and lot for sale
- Parking at Pump House Park 6-7 vehicles
- Even though Gunnison Ave has a wide shoulder, trailers are not really supposed to park there because OHV's are not supposed to be on highway
- Summer 2,500 residents, year round 400+/- residents
- Some ROW's 40' most 80'
- Trailers at VRBO's can be an issue, there can be numerous trailers on the street for just one house
- County south of creek – area is called Wades Addition
- Memorial Park is emergency landing for helicopters
- An entrepreneur could start a shuttling business
- East Neighborhood is called Ball Flats

Business #7 Interview

- Usually people park once in Town and walk all over, it is part of the experience
- There is some shared parking that happens in Town when business owners work together, this could be a good example to get the most efficiency
- People do park across head-in spots and may stay there all day. Leaving a trailer across spots in front of a business does have a negative impact.
- Having a place for trailers to park would be great.
- Need signage to educate people on how and where to park.

- Sometimes there is temporary painted striping or parking blocks and that helps organize people.
- Any way you can organize people is good because they don't tend to do it themselves.
- Lose efficiency with informal dirt parking.

Business #8 Interview

- Talk to owner about vacant lot
- People park in front of shop all day, not great for business
- Hard to shuttle – Sportsman does it for hikers maybe they could do it for OHV's
- If vote passes – people have to figure out ways to park out of town and shuttle
- Rentals – people have to find a spot to park trailers
- Lot owner doesn't like people parking there
- Last year was 1st year to allow trailers to go everywhere
- Gift Shop wasn't really effected by OHV rules.

Business #9 Interview

- Pete's Lake
- People were parking overnight, running generator
- Community garden is moving here but not expected to generate much traffic
- 9th street row between park and houses

Community Outreach

Questions:

- Are there any key issues that you see related to parking?
- Where do OHV trailers/campers park now?
- Do you think there would be any properties/owners that might work with Town to let people park on properties, temporary or long term?
- What do you think is the best place for visitors to park?
- Where do you want visitors NOT to park?
- Where is the most congestion? Safety Considerations?
- Anything else?

Business #10 Phone Interview - business owner stated that there are parking issues in every small town during the busy season. They do have OHV shuttle service they offer. People seem to park all over town wherever they can find. Not really any safety issues that they can see.

Private Individual #11 Phone Interview (lives by Pete's Lake)

- Person stated lives by Petes Lake and was very upset that people parking right in front of the house. There have been trailers, cars, and campers parked there overnight. It is a public road, but there is a town ordinance about overnight parking. Person has noticed at place of work that of the 7 spots for the business, there are times where 5 of these spots are taken up by campers and RVs of people heading into town not frequenting the business. Some of these RVs will hook up electric and water to the business and hasn't seen any enforcement of to help prevent these parking issues.

APPENDIX

Site Visit #1 Notes & Interviews Cont.

- The best places to park would be far east Bluff street or Henson and the side streets. There are opportunities for people to make some money by offering parking as well.
- Lack of wayfinding, enforcement, and community involvement is why it's a free for all he believes.

Business #12 Phone Interview - No Answer 5/24/19

Business #13 Phone Interview (across from park in downtown) - No Answer 5_24

Business #14 Phone Interview - No Answer 5/24/19

Business #15 Phone Interview - No Answer 5/24/19

Individual #16 Interview

- Doesn't see any major parking issues, even during busy times.
- There have been a couple fender benders from inattentive driver, but that is common in any town.
- Trailers parked in areas that block stop signs.
- People are upset that visitors have are parked in front of their house. A lot of people don't understand that anyone is allowed to park in the public ROW as long as they are not blocking driveways.
- Signage/education is needed.
- Parcel that County owns near courthouse might be open for parking if County is ok with that. It would need to have wayfinding because it is going the opposite direction of downtown.
- Medical center has space but it is probably too far away from the Downtown Core. Might sign for overflow parking during special events.

Site Visit #2 Notes & Interviews - 7/6/2019

Interviews

Questions:

- What are key issues?
- Where do OHV trailers/campers park now?
- Is there any town owned land that is vacant?
- Are there any properties/owners that might work with Town to let people park on properties, temp or long term? Agreement, Lease, etc?
- Where do you want visitors to park?
- Where do you want visitors NOT to park?
- Where is most congestion? Safety Consideration?

Russ Brown Gallery (Business #1 Interview)

- Implemented 30 degree diagonal parking along Park and has been safer and more efficient, leaves more room on the street
- Parking is not problem in general but it is a good thing to think about as it relates to other elements
- People are parking in front of their businesses instead of leaving them open for tourists.
- 4th of July is very busy
- ROW is wide on Silver
- This year crowd was probably 50% of normal on 4th
- Boardwalk was 10' originally, some areas are now 9' to 9.5'
- Trucks extend out onto Hwy 149 at Café
- Population is about 350, 7 trustees, 1 town manager, 4 staff
- Trucks are getting bigger
- Changing the streets is not just about parking, you need to think about sidewalks and drainage
- If changes are recommended make sure the Town understands the maintenance implications
- 70 kids at the school
- Lake City is a place to bring your family. That is a big piece of the Town character.
- People mostly come from Texas, Oklahoma, Louisiana
- People will park across the path or sidewalk if it does not have a marker or parking stop.

Meeting with Stakeholders

Meeting with Stakeholders at Library

- Overflow from Southern Vittles take up library parking spots
- Large vehicles with trailers park across head in spots
- Location of library is at an intersection where many OHV's pass by in both directions
- Head in parking makes for dangerous backing out into traffic
- People don't park all the way in and their vehicle sticks out into traffic, especially large trucks
- Alley behind park gets used as parking in busy times, but has no organization

APPENDIX

Site Visit #2 Notes & Interviews Cont.

- Between Soda Shop and Park is a major pedestrian route and kids pop in and out between cars onto the street, creating a dangerous situation.
- Have seen many people parking too close to intersections, making it dangerous and limiting visibility
- Signage is needed from Memorial Park to Downtown, there is parking available there and a pedestrian bridge
- Parade starts a couple blocks south of Henson Creek and goes to 6th Street along Gunnison. Then turns up by school and back down Silver to Park. The good thing is it spread out linearly so people can park close to a lot of locations and get to a spot on the street for parade viewing.
- Can be 4,000-5,000 people at the 4th of July parade on a busy year
- Parade route can be totally parked on a busy year
- For Wine and Music there are road closures downtown, Silver from 2nd to 3rd and 3rd between Silver and Gunnison is at least partially closed. 1,000-1,200 people at festival. Shuttle service to curb driving – more alcohol related service.
- Talk to some businesses
- At the school, people park parallel on west side of Silver and head in on the east side.
- Need to get trails map and update plans to reflect all trails.
- Talk to fire chief about how parking near the Fire Dept is used.
- Need better signage
- Need Handicap Accessible parking to be more obvious
- Maybe change parking to diagonal on other side of Silver too?
- Pick one, diagonal or head in.
- Check Land Use Code to see if new businesses are required to have off street parking.
- Be careful of sign overload in the recommendations

Site Visit #2 Notes & Interviews Cont.

Photo from Public Process

A local cat participates in the parking discussion at the 7/6/2019 site visit.



APPENDIX

Email from Lake City Resident - 7/18/2019

Email

Attached is a photo I took this morning, while riding my bike in Lake City, and thought it would be beneficial to you as you study parking options for our area. The vehicle was parked on the shoulder of Hwy 149, heading north, just before the intersection with Henson Street. A few moments later it pulled into the fueling lane of Lake City Auto. It is a private vehicle, and was not delivering the trailered OHVs to Lake City Auto. I do not know where it went after it left Lake City Auto.

This vehicle is representative of the larger vehicles which have been parking at various locations in Lake City over the last few years. Fortunately, these vehicles are in the minority.

Photo



Population Growth Rates for Similar-Sized Municipalities

The growth rates in the table below were based upon population growth projections from the Colorado Demographic Profiles by the Department of Local Affairs (DOLA). There was no Demographic Profile for Lake City; therefore the similar-sized municipalities of Westcliffe, Victor, and Creede Colorado were used to determine the average population growth rate of 1.5% per year for Lake City. This growth rate was used to develop growth projections and determine estimated parking demands for the study area in Lake City. A table showing these findings is located on page 40 of this report.

Population Growth of Similar Municipalities (DOLA)				
Year	Westcliffe	Victor	Creede	AVERAGE Growth
1995	3.60%	8.80%	0.06%	4.15%
2000	2.50%	2.40%	0.90%	1.93%
2010	3%	-0.50%	-2.70%	0%
2013	N/A	-0.20%	0.60%	0.20%
2014	0.20%	N/A	N/A	
TOTAL				1.56%

*N/A - Not Applicable

The Source of Population Data used to calculate population growth is DOLA Colorado Demographic Profiles. The 1.5% growth rate (used for the Lake City growth projections shown on page 40) is based on the average rates from 1995-2014 for the municipalities of Westcliffe, Victor, and Creede Colorado. (These communities were selected because they are of a similar size to Lake City Colorado.)

ADA Parking Space Requirement Table

How Many Accessible Parking Spaces are Needed?

Total Number of Parking Spaces in a Parking Facility	Minimum Total Number of Accessible Parking Spaces Required	Minimum Total Number of Van Accessible Parking Spaces Required
1-25	1	1
26-50	2	1
51-75	3	1
76-100	4	1
101-150	5	1
151-200	6	1
201-300	7	2
301-400	8	2
401-500	9	2
501-1,000	2% of total	2
1,001 and over	20, plus 1 for each 1,000, or fraction thereof, over 1,000	

The information shown in this table is from the ADA National Network - Information, Guidance, and Training on the Americans with Disabilities Act. The minimum number of van accessible spaces means that of the total number of accessible spaces required, a certain number must be van accessible. For example if you have a parking area with 25 spaces, 1 of these spaces must be accessible and it must be van accessible compliant; therefore, the parking lot should have 24 regular spaces and 1 ADA van accessible space.

APPENDIX

Lake City Trails Map - Trails Commission

Below is a map of Lake City's existing trail network. (This map is missing the paved sidewalk connection that extends from 5th Street to 1st Street along the west side of Henson Street.) See the Proposed Site Improvements Map on page 22 of this report for recommended potential walkway connections that should be delineated to provide pedestrian connections to key activity hubs around town and outlying parking lots.

Nature Trail

Begin trail near the small parking lot just west of the junction of Water & Sixth Streets. Head north along the Lake Fork of the Gunnison River on a narrow path to Eighth St. Walk east on Eighth St. about 250 ft, to a short path that follows Water St. north to the 8 1/2 St. bridge. Total distance 2110 ft. (844 paces).

Memorial Park Trail (ADA*)

Trail begins at Henson Street pedestrian bridge, continues east along Henson Creek and south along the Lake Fork, then loops around Memorial Park. Total distance 1690 ft. (676 paces). Connects with Henson Creek and River Access Trails.

Pete's Lake Trail

& Log Bridges (partial ADA*)

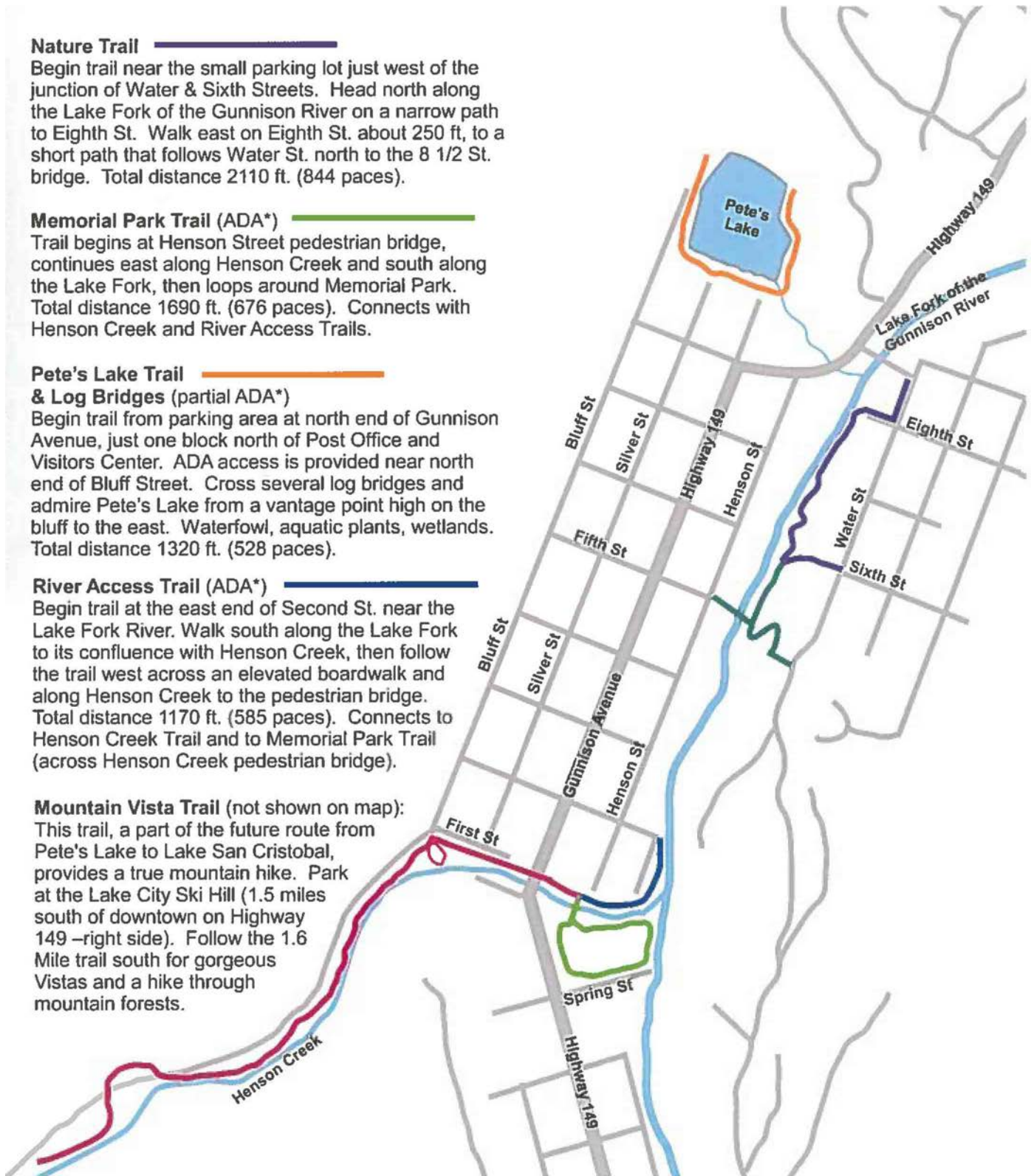
Begin trail from parking area at north end of Gunnison Avenue, just one block north of Post Office and Visitors Center. ADA access is provided near north end of Bluff Street. Cross several log bridges and admire Pete's Lake from a vantage point high on the bluff to the east. Waterfowl, aquatic plants, wetlands. Total distance 1320 ft. (528 paces).

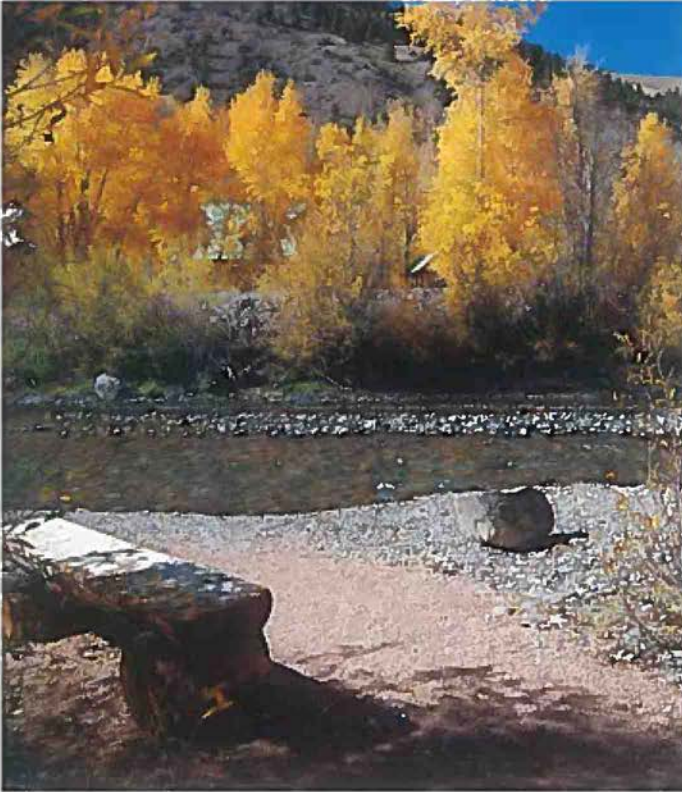
River Access Trail (ADA*)

Begin trail at the east end of Second St. near the Lake Fork River. Walk south along the Lake Fork to its confluence with Henson Creek, then follow the trail west across an elevated boardwalk and along Henson Creek to the pedestrian bridge. Total distance 1170 ft. (585 paces). Connects to Henson Creek Trail and to Memorial Park Trail (across Henson Creek pedestrian bridge).

Mountain Vista Trail (not shown on map):

This trail, a part of the future route from Pete's Lake to Lake San Cristobal, provides a true mountain hike. Park at the Lake City Ski Hill (1.5 miles south of downtown on Highway 149 -right side). Follow the 1.6 Mile trail south for gorgeous Vistas and a hike through mountain forests.





Henson Creek Trail & Pumphouse Park Loop (ADA*)

Trail begins at the Henson Creek pedestrian bridge (Henson and First Streets), continues west across Highway 149 and along Henson Creek, then southwest to ATV staging area. Relaxing stroll along Henson Creek through sun and shade, crossing Henson Creek Road at one point for a beautiful walk along the cliffs. Round trip is 8986 ft. (3594 paces); 7012 ft. (2805 paces) if you begin at First and Bluff. Pumphouse Loop (First & Bluff Streets) is 378 ft. (151 paces). East end intersects both River Access and Memorial Park Trails (across Henson Creek pedestrian bridge).

Lake Fork Trail (ADA*)

Begin trail at Fifth Street pedestrian bridge (Fifth and Henson) or at the junction of Water Street and Sixth Street in the Ball Flats, for a peaceful short stroll along the Lake Fork of the Gunnison River. Total distance of 929 ft. (372 paces). Connects with Nature Trail to the north.

***ADA: meets accessibility guidelines of the Americans with Disabilities Act.**

Durango Herald Article on Reserving Parking Spaces

Action Line - Curb your enthusiasm on 'reserved' parking; Monday, Sept. 9, 2019

Can Durango residents reserve parking on their streets? I saw this sign in the Riverview neighborhood near a trailhead for access to the infamous “Beach,” the area along the Animas River across from Durango High School. It’s a favorite location to day-drink, smoke, party and moon the train. Personally, I think all iconic city recreation areas should have fair access for everyone. Sign me, Jonny Wise Muller, swimming enthusiast.

“Reserved” parking on a public street? The city didn’t reserve judgment on this issue.

“You can’t do that,” said our good friend Wade Moore, Durango’s parking operations manager.

“This a public right-of-way anyone can use any time,” he said, making a spot-on comment on parking spaces.

Parking takes on religious fervor in Durango. But that doesn’t mean you can install a parclose to park close.

Wade recalled several instances of people blocking off “their” spot on a public street.

“The best was this person who took several orange cones from the Streets Department and put them in front of their house to make an official-looking closure,” he said.

The ruse lasted only a couple of days, ending when neighbors asked the city what street work was being done just in that one spot.

“So now you had someone using stolen public property to exclude lawful use of public property. That prompted us to have a neighborly chat,” Wade said with a chuckle.

For other instances of people having proprietary relationships with their front street, Action Line turned to the World’s Most Infallible Source of Truth, the internet.

America’s most popular ploy? The hoi polloi painting front curbs red or yellow.

“Yah, we’ve seen that, too,” Wade said. “We remove the paint and charge the owner for the cleanup.”

Unauthorized “No Parking” signs are frequently erected.

Unauthored nasty notes are left on windshields.

One guy in Oregon even installed a surplus parking meter to discourage interlopers.

Regardless of tactics, the space in front of your house isn’t “yours.”

On the other hand, if a parker blocks your driveway, you can remedy the situation immediately with a tow truck.

Under the Colorado Revised Statutes, it’s illegal to park within 5 feet of a driveway.

The same law says you cannot park “within an intersection” or “on any railroad tracks.”

Just for the record, Charles Darwin wrote a book about people who would seriously consider either tactic.

For besieged Riverview neighbors, leave those parking peccadilloes by the side of the road.

The city's rules on open containers, unleashed dogs and permits required for group activities should be the tools used to battle Beach boorishness.

Of course, the city could stay the course and endorse the coarse – and create a new revenue stream from the riverbank.

After all, Durango has never met a fee, surcharge or tax it couldn't live without.

Because Beach bums can't be stopped from mooning the train, Durango should sell licenses for such inevitable activity.

Pay a thou to drop trou?

We call all get behind this, and bend over forward to support such a cheeky proposal.

It would certainly improve the city's bottom line and keep town from falling in arrears on payments.

Email questions to actionline@durangoherald.com or mail them to Action Line, The Durango Herald, 1275 Main Ave., Durango, CO 80301. You can request anonymity if life's a beach.



Photo Courtesy of Jonny Wise Muller A sign politely but incorrectly proclaims that parking spots on a public street are for the exclusive use of those who occupy adjacent domiciles.

APPENDIX

Example Informational Parking Brochure

A Handout to Improve Parking Efficiency

Below is an example of a parking brochure created for the City of Savannah, Georgia to educate people on parking in residential neighborhoods. Lake City could develop an educational parking brochure similar to this that could be handed out at the Visitor Center. An informational brochure on parking could improve parking efficiency and reduce the number of vehicles parking in non-compliance with Town codes—such as RVs camping in the R.O.W. overnight.

Brochure Example - Outside

Penalties

Vehicles found in violation of the ordinance will be subject to the following penalties and procedures:

- Cars will receive a \$25 civil citation requiring payment within 5 business days
- Semi-trucks will receive a \$50 civil citation requiring payment within 5 business days
- If, when issuing a civil citation, compliance officers find that the property owner has failed to provide proper parking, the property owner will be issued a Notice To Correct Conditions (NTCC) requiring compliance within 30 days.

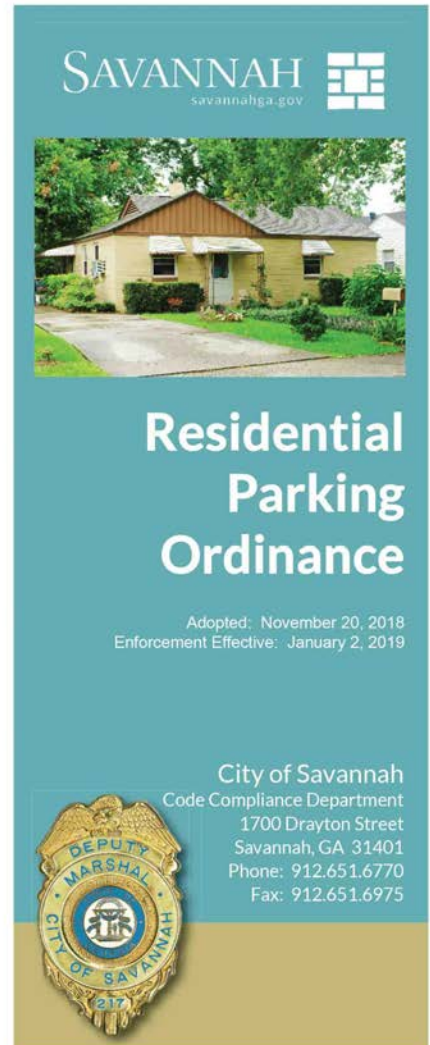


Variances

- Request for variance from the provisions of this ordinance shall be submitted in writing to the director of the Code Compliance Department, stating the specific variance requested and reasons why a variance should be granted. The director will review the request and render a decision within ten working days of the request
- A variance will be granted only upon a determination that the request is the minimum necessary to afford relief, and that the overall intent of this ordinance will be implemented

City of Savannah
Code Compliance Department
1700 Drayton Street
Savannah, GA 31401

Phone: 912.651.6770
Fax: 912.651.6975



Brochure Example - Inside

Key Definitions

Accessory Buildings: An attached or detached building or structure with walls and a roof which is subordinate to the principal building/facility on a lot, including but not limited to a garage, storage building or any other such not-for-habitation building on the premises. Manufactured/mobile housing units, shipping containers, and recreational vehicles are not accessory buildings. All accessory buildings are subject to the provisions of Sections 8-3011 and 8-3057.



Established Driveway: An open and notorious pathway that is routinely used by vehicles for safe and orderly ingress and egress between private real property and a public road.

Front Yard: An open space extending the full width of the lot and from the front of the residential structure to the edge of the front property line.

Ribbon Strip Driveways: Parallel paths within the boundary of the property owner's private property upon which vehicle tires travel as part of an established driveway.

Screened: Hidden from the view of a person standing at ground level on an abutting site by an architectural or landscape feature that is at least six feet in height.

Residential Parking Requirements

Vehicles must be parked:

- On an established driveway.
- Enclosed in a legal accessory building.
- Parallel and within 5 feet of an established driveway to the one side closest to the side property line provided such parking allows a minimum set back of three feet.
- In a side or rear yard that is screened from the view of public right-of-way or neighboring properties.



Driveway Requirements

Driveways must meet the following requirements:

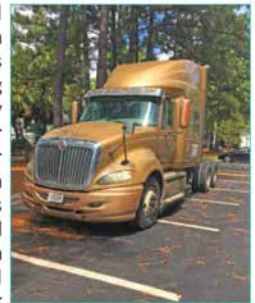
- a surface consisting of solid or pervious pavement, pavers, contained gravel, stone materials, or other surfaces otherwise authorized by the City of Savannah.
- Established driveways connecting to a street must include a curb cut, where applicable, and driveway apron meeting City of Savannah design and construction standards (in accordance with section 4-1002 & 4-1003).
- Soil is not an established driveway surface material in front yards except in parallel paths under vehicle tires as part of an established ribbon strip driveways.



Semi-trucks and Motor Homes

No motor vehicle exceeding 20 feet in length, and/or 10,000 pounds gross vehicle weight, or any trailer coach, motor home, trailer, semitrailer, or truck tractor, or part of such vehicle, shall be parked or stored upon the street adjacent to any lot zoned residential except:

- Commercial vehicles, when such vehicles are being expeditiously loaded or unloaded, or equipment on such vehicles is being used to perform the special operations for which it was designed, including, but not limited to, the construction, operations, removal or repair of utility or public utility property or facilities or public streets and rights-of-way.





APPENDIX

Example Parking Rules Handout

A Handout to Describe Parking Rules During Events

Below is an example of a parking rules handout created for a music festival to educate people on parking at a private parking lot during the event. Lake City could develop an educational parking rules handout similar to this that could be passed out by volunteers at the town gateways during events. Such a handout could improve parking efficiency and safety during events—especially if a private lot has granted permission for public parking use during events.

Parking Rules Handout Example



Parking Rules

Because of the risk to our patrons and their property and at the request of the land owners, the Southeast corner of Lakeview Rd and Country Club Rd will be used as Calf Fry Music Festival overflow parking only.

The following are rules and regulations as set forth by all parties operating parking on Tumbleweed Dance Hall property and property adjacent to The Tumbleweed. The Calf Fry Music Festival parking vendors reserve the right to refuse admission or eject any person without refund who is violating the facility, local, state, or federal laws or whose conduct is deemed illegal, disorderly, or offensive by management.

PARKING IS FOR CALF FRY MUSIC FESTIVAL PATRONS ONLY

- NO GROUPS LARGER THAN 10 PEOPLE
- NO amplified sound systems will be permitted in the parking area.
- NO household furniture or large items may be permitted in the parking area
- NO campfires or portable grills allowed.
- NO tents or other structured are permitted in the parking area
- NO underage drinking
- NO illegal drugs
- NO overnight camping in the parking area.
- NO riding around in the back of open vehicles within the parking area
- NO glass bottles or containers of any kind. All articles are subject to search.
- NO PETS ALLOWED in parking area
- NO tossing or throwing of any items or disorderly conduct that could result in the injury or damage to others or their property, etc. Violators will be prosecuted to the fullest extent allowed by law and will be immediately removed from parking area.
- NO weapons of any kind. All articles are subject to search.
- NO soliciting on site - includes food, beverage, merchandise or entertainment, or any other items.
- NO horses, ponies, or similar animals of any kind allowed on festival grounds.
- NO golf carts, dirt bikes, four wheelers, go-carts, or any other all-terrain vehicles
- NO common source container (i.e. Kegs) permitted in the parking area
- NO alcohol related paraphernalia are allowed. (i.e... Beer Bongos, shot luge, etc.)
- NO driving above speed limit - speed limit is 10 MPH.
- NO parking outside of parking areas – Violators will be towed
- NO radio frequency/remote controlled devices and/or drones allowed!

**VIOLATORS OF THESE RULES WILL BE ESCORTED OUT OF THE PARKING AREA
BY SECURITY/LAW ENFORCEMENT**

Charge Ahead Colorado

Grant Application Information

Lake City plans to pursue a Charge Ahead Colorado grant in 2020 in order to gather funding to install several fast-charge electric vehicle (EV) charging stations in town. By providing fast-charge electrical vehicle charging stations, Lake City would be making concrete steps towards realizing the region's efforts to electrify its scenic byways—and encourage another method of transportation to/from the community that is sustainable for both locals and visitors to town. Currently, there are two slow-charge EV stations located by the bank. However, these are not conducive for visitors traveling longer distances and who need access to the fast charge stations that encourage EV commuting. One potential location for installing these EV stations is adjacent to the Lake City Area Medical Center. (Installing EV fast-charging stations at this or any location will need approval from the Gunnison County Electric Association, GCEA, as level 3 power will need to be provided.) Potential partner options for installing the fast-charge EV stations could be with the town, county, chamber, or a private industry.

The Charge Ahead Colorado grant program is sponsored by the Regional Air Quality Council (RAQC) and the Colorado Energy Office (CEO) and aims to improve air quality, encourage the deployment of electric vehicles across the state, and support implementation of the Colorado Electric Vehicle Plan by providing financial support for electric vehicle charging stations. The CEO manages the Charge Ahead Colorado grant program for all areas in the state of Colorado outside of the Denver Metro area. This program includes funding support from the Colorado Department of Transportation and the Colorado Department of Health and Environment. Charge Ahead Colorado typically has three application rounds per year in January, May, and October. (Go to this website: <https://www.colorado.gov/pacific/energyoffice/charge-ahead-colorado> and click on the [Colorado Electric Vehicle Plan](#) link for more information.)

Potential Location Map for Fast-Charge Electric Vehicle Charging Stations



Review of Existing Codes

Enforcement Recommendations to Improve Safety

Item 1: Town of Lake City Code Sec. 20-1. - State Highway No. 149.

Code Excerpt: The town has heretofore authorized the construction of State Highway No. 149 upon certain portions of its streets. Pursuant thereto, the town has agreed that the streets upon which the highway is located shall be through streets; that the state department of highways may regulate the speed and traffic controls thereon; that the prima facie speed limit shall be 25 miles per hour; that the width of such streets from curb to curb shall be a minimum of 54 feet; that parking shall be prohibited within 20 feet of any intersection; and that the traffic and parking regulations hereafter adopted which pertain to the streets forming a part of the said state highway shall be first approved by the department of highways.

Item 1 Recommendations:

- Install signage and enforce the prohibition of parking within 20 feet of any intersection of State Highway 149.
- Investigate installing signage at all intersections within the town limits to prohibit parking within 20 feet of any intersection where safety is of a concern.

Item 2: Town of Lake City Code Sec. 20-25. - Part 1202 Parking or Abandonment of Vehicles.

Code Excerpt: (4) No person shall leave any partially dismantled, non-operating, wrecked, or junked vehicle on any street, highway, or easement within the town.

Item 2 Recommendations:

- This section of code could be used to enforce the prohibition of leaving trailers for OHV's or snowmobiles parked in the public right-of-way. Trailers take up parking spaces that could be used by visitors to the Town. This section spells out the procedure of enforcement. See excerpt from Ridgway Code that is more specific on length of stay of unattended vehicles. Revising the code to limit length of stay could help reduce the amount of trailers of any kind left parked in the right-of-way.
- Declare through public education, signage, or code revisions that trailers of any kind left parked on Town streets for longer than 24 hours during the time period of June 15th - July 15th and August 30th – September 30th are prohibited. (Alternative dates could be June 15th – September 30th in addition to the snow removal period of November 1st – March 30th described in the code.) See **Item 3** for additional information on this topic.

Related Code Excerpt: Ridgway Municipal Code Sec. 15-1-11. - Unattended Motor Vehicles

(A) It shall be unlawful to park or leave any vehicle standing for a period longer than 72 hours upon a street right of way in the HB Zoning District, regardless of whether the vehicle is in front of the owner's residence or place of business. (B) Vehicles parked or left standing in violation of this Subsection are hereby declared to be Ridgway Municipal Code (15-1) 5 Revised May, 17 a nuisance which may be abated in accordance with law. In addition, such vehicles shall be considered abandoned and may be impounded and disposed of in accordance with provisions of the Town's Model Traffic Code and State law.

Item 3: Town of Lake City Code Sec. 23-16 (b)

Code Excerpt: (b) Restrictions on use and location of travel vehicles.

1. Except as expressly authorized by further provisions in this subsection (b), no travel homes, recreational vehicles, or other types of vehicles or trailers shall be used or occupied by any person on any public or private land within the town for purposes of short- or long-term residency or overnight camping. Further, no generators may be deployed for the purpose of providing electric power to any type of vehicle or trailer allowed or permitted in the town, except within areas of the lawfully designated campgrounds and parks referred to in subsection (b)(2) of this section.

Review of Existing Codes Continued...

2. Notwithstanding the provisions of subsection (b)(1) of this section, any type of vehicle may be used or occupied, during periods of up to, but not more than, 30 weeks in each calendar year, for said purposes of residency or overnight camping in such campgrounds and parks within the town that have been lawfully designated for such uses and in conformity with applicable town zoning regulations controlling such uses.
3. Nothing in this subsection (b) shall be deemed to prevent the mere parking of an unoccupied travel home or recreational vehicle for up to 24 hours upon the town's public streets or alleys, provided that such vehicle is properly registered and licensed, and is otherwise lawfully parked in a location which does not create a nuisance or hazard.

Item 3 Recommendation:

- Revise the Code to be more specific about the length of stay of travel trailers, their location, permissions of adjacent private property owners and use of generators. Refer to following excerpt of Silverton Municipal Code.

Related Code Excerpt: Silverton Municipal Code Sec. 16-5-30. - Campers

(a) *Occupancy.* The occupancy of campers is allowed within the Town only as a convenience for visiting friends and relatives or during construction of a dwelling unit. This Section is not intended to allow campers to be occupied for residential purposes or to allow them to be occupied in conjunction with any commercial operation.

1. Campers may be parked for occupancy on private residential property only with the express permission of the resident property owner upon whose property the unit is parked.
2. Campers may be parked for occupancy on public thoroughfares only with the express permission of the resident property owner whose residential property is adjacent to the street frontage being used.
3. Each occupied residential property shall be allotted a total of 20 camper days per calendar year during which campers may be parked for occupancy on or adjacent to the subject property.
4. All campers parked for occupancy under the above conditions shall comply with Section 11-1-50 of this Code and with all directives of the Public Works Director for purposes of street maintenance and snow removal.

APPENDIX

Cost Estimates to Implement Recommendations

Cost Estimates

The cost estimates shown on pages 63 through 67 are associated with the Recommendations outlined in this report on pages 5 through 8 of the Executive Summary with Recommendation A being the highest priority for installation. (These Recommendations are explained in greater detail on pages 11 through 20.) Recommendations E and G are long-term future goals and more research/Town input is needed to determine costs for these items; therefore, costs for Recommendations E and G are not included in this report. The following cost estimates are preliminary in nature and do not include escalation. Assume a 4% increase per year from 2019.

Recommendation A

Create and Implement a Wayfinding & Signage Master Plan

Tasks	Deliverables	Estimated Costs
1. Project Kickoff	Research and Discovery Summary including Inventory of Existing Wayfinding Elements	\$5,000
2. Wayfinding Strategy	Projects Goals and Missions, Map of Town showing existing and potential locations for wayfinding elements including quantities (consultant to have access to Parking Study maps), Stakeholders Committee/Town meeting	\$6,000
3. Wayfinding Design	Signage concepts including heirarchy of signage to be implemented; Public Meeting with Stakeholders, Committee and Town; Design and Construction Document Package including Pedestrian and Town Amenity signs	\$16,000

Cost Estimates to Implement Recommendations Continued...

Recommendation B

Strategies to Organize Parking in Downtown

Tasks	Estimated Costs
Temporary parking space striping	
Upfront Cost - power striper with motor and 5 gal paint reservoir	\$1,000
Annual Cost - Paint supplies and town personnel labor	\$500 each time striping is installed in downtown
Delineate Parking Spaces with Wheel Stops	
Match existing timber stops at Lake City Town Park - Timbers 8 ft. long drilled with two holes for 1/2" rebar installed into ground plus labor	\$125 at each space
Convert head-in parking to Diagonal on 2nd, 3rd, 4th and Silver Streets	
Striping - See upfront costs above	\$500 each time striping is installed in downtown
Wheel stops - see details above	\$125 per space
Signage - 8"x10" ID sign with metal pole installed in concrete footing	\$250 each
Planters - installed at an angle, moveable for winter maintenance, 70" long wood timbers with soil and plants	\$500 each
Install curb extensions and plants at key intersections	
Cobble edging, mulch, topsoil and small plants to match existing	\$1000 -2500 each
Optional keystone block edging, approx. 69 l.f. at each corner	\$1000 each corner
Upgrade ADA parking spaces to meet current requirements	
Install accessible hard surface material at each space - 13'x18' with permanent striping	Concrete pad \$2100, Asphalt \$2000
Signage - 8"x10" ID sign with metal pole installed in concrete footing	\$250 each
Install Signage and striping for designated trailer and RV parking areas	
Striping - See upfront costs above	\$500 each time striping is installed
Signage - 8"x10" ID sign with metal pole installed in concrete footing	\$250 each

Notes:

1. These items do not include technical design or engineering and could be completed by Town staff or local contractors.

APPENDIX

Cost Estimates to Implement Recommendations Continued...

Recommendation C

Install Parking Signage (Wayfinding and Regulatory) in Town

Tasks	Quantities	Estimated Costs
Signage to direct large vehicles, trailers and RVs to designated parking lots and streets	10 signs* with concrete footing	10 x \$250 each = \$2500
Signage to identify public parking lots (2 existing lots at Lake Fork Memorial Park and Lake City Medical Center)	2 signs* with concrete footing	2 x \$250 each = \$500
Signage posted at these lots to identify Town Amenities	2 kiosk signs** with concrete footings	2 x \$5,000 = \$10,000
Install Diagonal Parking Only signs at 2nd, 3rd and Silver Streets	10 signs* with concrete footing	10 x \$250 each = \$2500
Install Two Hour Parking signs in Downtown Core	10 signs* with concrete footing	10 x \$250 each = \$2500
Install No Parking signs at key intersections to increase visibility at street crossings	10 signs* with concrete footing	10 x \$250 each = \$2500
Install ADA Parking Space Wayfinding and Identification signs	10 signs* with concrete footing	10 x \$250 each = \$2500

*Signage - 8"x10" ID sign with metal pole installed in concrete footing

** Kiosk signs - 5'x4' size, 8' tall sign, steel frames, high pressure laminate printed sign, brochure holders, concrete footings

Notes:

1. Final costs will be determined by final sign design which can vary significantly.
2. Ten signs assumed for estimate. This number can vary.
3. These items do not include technical design or engineering and could be completed by Town staff or local contractors.

Cost Estimates to Implement Recommendations Continued...

Recommendation D

Develop Existing Town-Owned or County-Owned Vacant Parcels as Interim/Event Parking Areas

Tasks	Estimated Costs
Improve three public parking lots (2 are existing)	
Parking Lot #1 - Existing Parking area north of Lake City Medical Center, approx. 29,810 s.f.	
Grading and installation of 6" depth of 3/4" aggregate base course	\$12,000
Delineating spaces with temporary striping	\$1200 each lot each time striping is installed
Wheel Stops - Match existing timber stops at Lake City Town Park - Timbers 8 ft. long drilled with two holes for 1/2" rebar installed into ground plus labor	\$125 at each space
Parking Lot #2 - Vacant County land at intersection of 4th St. and Henson St., approx. 9,750 s.f.	
Grading and installation of 6" depth of 3/4" aggregate base course	\$4,500
Delineating spaces with temporary striping	\$500 each lot each time striping is installed
Wheel Stops - Match existing timber stops at Lake City Town Park - Timbers 8 ft. long drilled with two holes for 1/2" rebar installed into ground plus labor	\$125 at each space
Parking Lot #3 - Vacant land south of Fire Station, approx. 12,700 s.f.	
Grading and installation of 6" depth of 3/4" aggregate base course	\$6,000
Delineating spaces with temporary striping	\$600 each lot each time striping is installed
Wheel Stops - Match existing timber stops at Lake City Town Park - Timbers 8 ft. long drilled with two holes for 1/2" rebar installed into ground plus labor	\$125 at each space

Notes:

1. These items do not include technical design or engineering and could be completed by Town staff or local contractors.

APPENDIX

Cost Estimates to Implement Recommendations Continued...

Recommendation F

Improve/Enhance Walkability & Bikeability

Tasks	Estimated Costs
Install missing link walkway connections as shown on the Proposed Site Improvements Map	
New concrete sidewalk 5 ft. width, 5620 l.f.	\$220,000 for all proposed walks (\$39/l.f. of walk at 5 ft. width)
Improve crosswalk(s) at Highway 149 by adding signage and flashing light crossings. Any work concerning Highway 149 must be coordinated with CDOT.	
Signage - 8"x10" ID sign with metal pole installed in concrete footing, (2) at each crossing	\$250 each
Pedestrian crosswalk crossing flasher solar powered, (2) at each crossing	\$2250 each
Install crosswalks and signage at ten (10) unpaved street intersections. Includes concrete installation, permanent striping and four (4) signs at each intersection.	
Concrete 5 ft. width with striping, four crosswalks per intersection	\$2400 each crosswalk, \$9600 each intersection
Signs - 8"x10" ID sign with metal pole installed in concrete footing	\$250 each
Install pedestrian safety lighting bollards (13)	
From Memorial Park Bridge along Henson St. to 3rd St. to Town Park; and from parking at County Courthouse along Henson to 3rd.	\$3500 price per bollard including electrical
Bike Racks - to hold 5-10 bikes each	
Install four (4) bike racks, one at each public parking lot	\$750 each
Install four (4) bike racks within the right-of-way downtown along Silver Street	\$750 each



Alexander Mulhall <alexandermulhall@townoflakecity.co>

DRAFT proposed painted wall mural ordinance

2 messages

Kristine Borchers <kristineborchers@yahoo.com>

Fri, Jul 22, 2022 at 4:25 PM

To: Alexander Mulhall <alexandermulhall@townoflakecity.co>, Joseph Fox <foxlarkin49@gmail.com>, Vance Lipsey <townmanager@townoflakecity.co>, Dave Roberts <daveroberts@townoflakecity.co>, Doug Hamel <doughamel@townoflakecity.co>

Cc: elaine gray <elaineg@lakecityschool.org>

Hello, everyone! Happy rainy afternoon! Yay!!

At last night's DIRT meeting, the board asked me to pull together a DRAFT painted wall mural ordinance following the Town of Lake City's discussion on Wednesday. I reviewed the samples provided in the Town packet and made sure to incorporate the items mentioned in the Historic Preservation Commission meeting I attended earlier this month (unpainted, contributing, connection to natural/cultural heritage, maintenance plan, appropriate materials).

The attached draft is similar to the one in Bisbee, Arizona, which is a small mining town with many brick buildings evolving into a community attracting artisans. Those examples in your packet were a great mix and good to review!

I do not know the format that your usual ordinances are in or if a Resolution cover would be needed but the DIRT board wanted to provide this as a point of discussion for the Trustees.

Thank you for addressing this issue. Please let DIRT know if you'd like any further assistance with this.

Respectfully,
Kristie Borchers
Lake City DIRT

(I'll attach both word doc and pdf)

2 attachments**Painted Wall.docx**

22K

**Painted Wall.pdf**

101K

Joseph Fox <foxlarkin49@gmail.com>

Wed, Jul 27, 2022 at 6:33 AM

To: Kristine Borchers <kristineborchers@yahoo.com>

Cc: Alexander Mulhall <alexandermulhall@townoflakecity.co>, Vance Lipsey <TOWNMANAGER@townoflakecity.co>, Dave Roberts <daveroberts@townoflakecity.co>, Doug Hamel <doughamel@townoflakecity.co>, elaine gray <elaineg@lakecityschool.org>, Grant Houston <silverw@centurytel.net>, Jodi Linsey <jplinsey13@yahoo.com>, Debra Goodman <debra@matterhornmotel.com>

To Kristie et al.:

Just want to react briefly to your draft mural ordinance. And I am forwarding this communication on to other members of the Historic Preservation Commission. The draft is very sparse and I would think that the people to whom mural proposals

come for review (HPC in the Historic District and Trustees overall) might like a bit more guidance regarding what is/is not appropriate for mural subject matter and what construction materials/maintenance actions are appropriate. The actual Bisbee AZ ordinance does provide a bit more guidance, and if you look at the Trinidad CO mural ordinance (a link was provided in the email from History Colorado's Lindsey Flewelling) there is substantially more guidance. Lake City certainly doesn't need everything in the Trinidad example, but there are probably some aspects there that might make sense to include — and even if the Town decides not to include a lot of that, it gives people a good idea about what kind of questions come up regarding murals. I would request the HPC to address this ordinance issue at their next meeting (2 August) and give some feedback to DIRT/Trustees.

Cheers,
Joe Fox

Sent from my iPhone

On Jul 22, 2022, at 3:25 PM, Kristine Borchers <kristineborchers@yahoo.com> wrote:

[Quoted text hidden]

2 attachments



Painted Wall.docx
22K



Painted Wall.pdf
101K

Painted Wall/Mural Ordinance, Town of Lake City, Colorado

Background

The painting of non-residential structures in the Town of Lake City Historic District, resulting in a significant design change, as is characterized in mural art, is a substantial alteration requiring Town of Lake City board approval. Murals and other similar forms of visual art can both add or detract from the character of a building, structure or district based upon their location, size, shape, color palette, materials used and relationship to historic context.

Purpose

Murals and other similar forms of visual art have the ability to create a sense of place, a sense of pride, and strengthen a community's identity, including increasing pedestrian travel and enjoyment.

Mural Art vs. Signage

Content distinguishes mural art from signage. While a sign specifically advertises a business, product or service through graphics or text, murals are solely artistic in nature. Murals may not include trademarks, service marks, or other markings, colors or patterns which identify or associate with a business, profession, trade, occupation or calling. When an official interpretation is considered necessary, the Town of Lake City board of Trustees will determine if a proposal is a mural or a sign.

Review Criteria

- A. Location
 - a. Murals are not permitted on unpainted contributing or landmark structures
 - b. Murals may not be located on the primary façade of a building and should not obscure or damage building elements or details.
 - c. Do not paint over other historically significant murals, even if they are faded.
- B. Process, Design & Materials
 - a. Subject matter must reflect an aspect of the community's natural or cultural history.
 - b. Artist must submit a proposed image of mural.
- C. Preservation
 - a. Use paints and materials that will not chemically corrode nor compromise the integrity of the building's exterior and structure.
 - b. Prime the wall with a latex exterior paint.
 - c. A proper finish coat must be applied to complete the mural and protect it from graffiti and weather.
 - d. A maintenance plan, which includes graffiti removal and reapplication of paint, must be submitted to the Town of Lake City.

Minutes

Meeting Name: Regular BOT Meeting

Meeting Start Time: 5:30 PM MDT

Meeting Start Date: 7/20/2022

Meeting End Time: 7:45 PM MDT

Meeting End Date: 07/20/2022

Meeting Location: 230 N. Bluff Armory Multi-purpose Room

Agenda:

Roll Call – Present: Trustees Bruce, Hamel, Heaton, Horn, Kendall, and Woods. Absent: Mayor Dave Roberts and Trustee Jeff Heaton

I. Regular Workshop– Start time 5:30pm

A. 3rd Street Update

B. Discussion about Mural at Michael Underwood Photography Shop

Workshop end time – 6:15 pm

II. Regular Meeting – Start time 7:00 pm

A. Call to Order

B. Roll Call - Present: Trustees Bruce, Hamel, Heaton, Horn, Kendall, and Woods. Absent: Mayor Dave Roberts and Trustee Jeff Heaton

C. Approval of Minutes –July 6th, 2022. Motion made by Trustee Bruce, seconded by Trustee Horn. The motion passed with all present voting yes in a roll call except Trustee Hamel who abstained because he was not at the previous meeting.

D. Approval of Bills Payable – July 20th, 2022, in the Total of \$61,589.83. Motion made by Trustee Horn, seconded by Trustee Kendall. The motion passed with all present voting yes in a roll call vote.

E. Employee Reports:

1. Lake San Cristobal Water Activity Enterprise (Woods)
2. Historic Preservation Commission (Fox)
3. Chamber of Commerce (Kendall)
4. Marketing Committee (Bruce)
5. DIRT (Hamel)
6. Gateway Communities Advisory Group

7. High Alpine Region Team (Woods)
8. MACG Committee (Bruce)
9. Region 10 (Roberts)
10. Planning and Zoning (Dozier)
11. Town Manager (Lipsey)
12. Mayor/Trustee Reports

F. Correspondence Received – Camille Richard resigned from the Lake San Cristobal Water Activity Enterprise Board

G. Citizen Communication – None

H. Additions to the Agenda – None

III. Action Items

A. Discussion and Possible Action to Approve Ordinance 2022-03 for Increase of Water and Sewer Tap Fees.

Richard Lamothe who has a summer home in Lake City was concerned about the price change and would rather the Town put the costs on not just the new people but as well as the current customers as well. Trustee Hamel let Mr. Lamothe know that this is necessary for grants as well as a study was done to show what the rates needed to be. Mr. Lamothe asked that the board consider a variance for applications that were submitted before the ordinance as parts are hard to come by and typically the Town supplies the parts. Motion made by Trustee Bruce with a second from Trustee Horn to approve Ordinance 2022-03 and for a Variance to be drafted. Motion passed with all present voting yes in a roll call vote.

B. Discussion and Possible Action to Approve Ordinance 2022-04 for miniature goats.

Motion made by Trustee Horn with a second from Trustee Kendall. Motion passed with all present voting yes in a roll call vote.

C. Discussion and Possible Action to Approve a Committee on Food Trucks

Motion made by Trustee Hamel with a second from Trustee Kendall. Motion passed with all present voting yes in a roll call vote.

Adjournment – 7:45 pm.

Mayor

ATTEST:

Town Clerk

Town of Lake City
Bills Payable
8/3/2022

Vendor Name	Description	Invoice Amount	GL
1 Alexander Mulhall	CMCI Denver Mileage reimbursement 538 Miles + 1 Meal	\$376.25	GF
2 Ben Hake	MILEAGE 444 Miles for parts	\$277.50	GF
3 Ben Hake	MILEAGE 334 Miles to get parts	\$274.75	GF
4 Blue Spruce Building Materials, Inc	20 Box fan for Town Hall"	\$24.99	GF
5 Blue Spruce Building Materials, Inc	PR - operating supplies	\$83.42	GF
6 Blue Spruce Building Materials, Inc	PR - Janitorial supplies	\$63.13	GF
7 Blue Spruce Building Materials, Inc	R& M Supplies Fac & Parks	\$26.83	GF
8 Blue Spruce Building Materials, Inc	PR - Ice wall Parts	\$263.85	GF
9 Blue Spruce Building Materials, Inc	R&M supplies - PW	\$70.97	WS
10 Card Member Service	Town of Breckenridge parking	\$2.00	GF
11 Card Member Service	Vance Southwest plane ticket 08/09/2022	\$345.96	GF
12 Card Member Service	Amazon Trustee name plates	\$96.81	GF
13 Card Member Service	Amazon Gavel	\$35.55	GF
14 Card Member Service	Certified letter - Hartman	\$7.38	GF
15 Card Member Service	Zoom	\$41.16	Gf
16 Card Member Service	Google Gsuite	\$130.60	GF
17 Card Member Service	Nextrust Bill Flash	\$19.95	GF
18 Card Member Service	CML Meals, Chipotle, Ollies, Skywalk deli	\$170.43	GF
19 Card Member Service	CMCI Meals	\$42.25	GF
20 Card Member Service	CMCI Gas	\$94.41	GF
21 Card Member Service	CML meal Skywalk	\$23.68	GF
22 Card Member Service	CML Gas	\$25.55	GF
23 Card Member Service	Vance School of Public Affairs registration	\$500.00	GF
24 Card Member Service	PR- Valley grown nursery	\$422.15	GF
25 Card Member Service	PR- Dog waster depot	\$223.41	GF
26 Card Member Service	PR- Uline Janitorial supplies	\$64.66	GF
27 Card Member Service	PR - Amazon 3 ear wall brackets	\$26.51	GF
28 Card Member Service	PR- Ring yearly plan	\$60.00	GF
29 Card Member Service	PR- Packers saloon	\$50.00	GF
30 Card Member Service	PR- SPortsman's BBQ	\$35.00	GF
31 Card Member Service	PR- Tractor Supply recreation supplies	\$173.58	GF
32 Card Member Service	Garmin	\$34.95	GF
33 Card Member Service	Sirius radio	\$23.56	GF
34 Card Member Service	Zoro Tools	\$827.62	GF
35 Card Member Service	wWTP - freight	\$62.12	WS
36 Card Member Service	wwtp - tests freight	\$67.83	WS
37 Card Member Service	Unisafe	\$359.78	WS
38 Card Member Service	PW- Google Microsoft Apps for tablet	\$6.99	WS
39 Card Member Service	PW - Tracks n teeth inc MV parts	\$781.62	WS
40 CDPHE	Drinking water fee July 2022 to June 2023 PWSID CO0127467	\$220.00	WS
41 CDPHE	Annual fee Permit CO0040673 7/2/22 to 6/30/23	\$1,501.00	WS
42 CDPHE	Annual Pretreatment fee CO0040673 July2 2022 -June 30 2023	\$92.00	WS
43 CEBT	Health & Dental Insurance Town Admin	\$1,665.60	GF
44 CEBT	Health & Dental Insurance Park and Rec	\$832.80	GF
45 CEBT	Health & Dental Insurance W&S	\$2,498.40	WS
46 Consolidated Consulting Services	3rd street drainage and pedestrian improvements 05/15/22-07/15/22	\$62,109.60	GF
47 Daniel Bernat	PW- 10'X20' Utility Shed	\$4,000.00	WS
48 Fullmer's Ace Hardware	Ice Wall parts	\$146.86	GF
49 Fullmer's Ace Hardware	Ice Wall parts	\$78.81	GF
50 Hinsdale County	PW- Fuel	\$681.73	WS
51 JC Propane, Inc	Armory propane	\$953.05	GF
52 KLJ Engineering LLC	Restless spirits lake city structural sidewalk repair	\$3,342.91	GF
53 Michelle Pierce	Consulting Services	\$1,075.00	GF
54 Pat's Screen Printing	Contribution towards snnow devils shirts	\$150.00	GF
55 Pinnacol Assurance	Workman's compensation-GF	\$0.00	GF
56 Pinnacol Assurance	Workman's compensation-W&S	\$0.00	WS
57 SGS North America, Inc	Water wells tests	\$110.00	WS
58 SGS North America, Inc	Water wells tests	\$523.56	WS
59 SGS North America, Inc	WWTP - Tests	\$229.21	WS
60 SGS North America, Inc	WWTP - Tests	\$238.33	WS
61 Silver World Publishing	Annual Subscription	\$50.00	GF
62 UNCC	RTL Transmissions	\$14.30	WS
63 Western Gravel Constructors, LLC	3rd st Pedestrian and Drainage Project 06/26/22 to 07/25/22	\$215,695.37	GF

Total Bills Payable August 3, 2022: \$302,425.73

ATTEST:

MAYOR

TOWN CLERK

Green & Associates LLC

Certified Public Accountants & Business Consultants

July 21, 2022

Board of Directors
Town of Lake City, Colorado

We have audited the financial statements of Town of Lake City, Colorado for the year ended December 31, 2021 and have issued our report thereon dated July 21, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatements and are fairly presented in accordance with generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements, illegal acts, or noncompliance may exist and not be detected by us including fraud and defalcations.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. As part of our audit, we considered the internal control structure of the Town as a basis for designing our auditing procedures not for the purpose of providing any assurance concerning the effectiveness of the internal controls. Our consideration of internal control was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Accordingly, we do not express an opinion on the effectiveness of the Town's internal controls.

We noted the following items we consider to be material weaknesses in internal control:

Due to the limited number of people working for the Organization, many of the duties within the accounting cycle are assigned to the same person. We noted there is a lack of segregation of duties within the Organization.

As a matter of sound internal controls duties should be segregated to ensure that there are adequate checks and balances in place. We feel that separating these duties within these closely related functions would lead to much greater internal controls.

Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. These adjustments may include those proposed by us but not recorded by the Town that could potentially cause future financial statements to be materially misstated even though we have concluded that such adjustments are not material to the current financial statements. The proposed adjustments are attached.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Town of Lake City, Colorado are outlined in Note 1 to the financial statements.

We noted no transactions entered into by the Town during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

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

Issues Discussed Prior to Retention of Independent Auditors

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

Disagreements with Management

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

Difficulties Encountered When Performing the Audit

We encountered no significant difficulties in dealings with the Town's management in performing and completing our audit.

Independence

We are also required to disclose to you in writing, at least annually, all relationships between our firm and Town of Lake City, Colorado that in our professional judgment may reasonably be thought to bear on independence. We are not aware of any such relationships and therefore confirm to you that we are independent with respect to Town of Lake City, Colorado.

We would like to express our appreciation for the cooperation that we received from the staff with whom we worked.

This information is intended solely for the use of the Board of Directors and management of Town of Lake City, Colorado and should not be used for any other purpose.

Sincerely,

A handwritten signature in cursive script that reads "Green & Associates LLC". The signature is written in black ink and is positioned below the word "Sincerely,".

Green & Associates, LLC

TOWN OF LAKE CITY, COLORADO

FINANCIAL STATEMENTS

December 31, 2021

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Green & Associates LLC

Certified Public Accountants & Business Consultants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Town of Lake City, Colorado

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 Town of Lake City, Colorado's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, 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.

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Longmont, CO 80502

Green & Associates • LLC

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www.GreenCPAfirm.com

Certified Public Accountants & Business Consultants

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lake City, Colorado's basic financial statements. The budgetary comparison schedules for the Conservation Trust Fund, and the Enterprise Fund, and the Local Highway Finance Report, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules for the Conservation Trust Fund, and the Enterprise Fund, and the Local Highway Finance Report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Longmont, Colorado
July 21, 2022

Management's Discussion and Analysis

Management's Discussion and Analysis

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

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows of resources at the close of 2021 by \$7,838,007 (*net position*). Of this amount, \$2,388,389 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$429,701.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,349,418

OVERVIEW OF THE FINANCIAL STATEMENTS

This management discussion and analysis ("MD&A") is intended to serve as an introduction to the Town's basic financial statements. The Town'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 required and other supplementary information in addition to the basic financial statements themselves.

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

The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between these 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 Town is improving or deteriorating.

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

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

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. During the year the Town segregates transactions related to certain Town functions or activities in separate

funds in order to aid financial management and to demonstrate legal compliance. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet and only revenues that are available within 60 days are recorded in the Statement of Revenues, Expenditures and Changes in Fund Balance.

The governmental funds statements provide a detailed short-term view of governmental fund operations and the basic services it provides. These statements help you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The differences between governmental activities reported in the statement of net position and the statement of activities and governmental funds are described in the accompanying reconciliations.

Proprietary funds. The Town maintains one type of proprietary fund, enterprise fund. The Town uses the enterprise fund to account for its water and sewer operations.

The proprietary fund is prepared using the economic resources measurement focus and the accrual basis of accounting. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operating of the Town are included in the statement of net position.

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.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information concerning the Town's combining financial statements for non-major funds, the budget comparison statements for non-major and enterprise funds.

This foregoing information is a summary of the financial information contained in the Town's financial statements. For more about the information contained in this condensed, comparative financial information, we recommend a close review of the accompanying audited financial statements beginning on page 5.

Discussion of Financial Position and Operating Activities Net position at the end of December 2021 was \$2,618,151 for the governmental activities, \$5,219,856 for the business-type activities and \$7,838,007 for the primary government. This increase is from revenues that exceeded expenses by \$429,701 for the primary government. The primary driver of the change was increased taxes and grant revenue.

The restricted portion of net position represents resources that are subject to external restrictions on how they may be used. The unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors.

Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Primary Government	
	2021	2020	2021	2020	2021	2019
Current and Other Assets	\$ 1,541,151	\$ 1,089,551	\$ 1,607,707	\$ 1,748,644	\$ 3,148,858	\$ 2,838,195
Capital Assets	1,395,455	1,379,636	4,948,471	5,120,646	6,343,926	6,500,282
Total Assets	<u>2,936,606</u>	<u>2,469,187</u>	<u>6,556,178</u>	<u>6,869,290</u>	<u>9,492,784</u>	<u>9,338,477</u>
Deferred Outflows of Resources	52,839	31,182	61,880	33,183	114,719	64,365
Current Liabilities	63,660	96,453	57,876	70,233	121,536	166,686
Long Term Liabilities	120,343	173,515	1,197,959	1,437,348	1,318,302	1,610,863
Total Liabilities	<u>184,003</u>	<u>269,968</u>	<u>1,255,835</u>	<u>1,507,581</u>	<u>1,439,838</u>	<u>1,777,549</u>
Deferred Inflows of Resources	185,782	138,227	142,367	78,760	328,149	216,987
Net Position						
Net investment in capital assets	1,395,455	1,379,636	3,852,878	3,827,584	5,248,333	5,207,220
Restricted	61,094	46,878	140,191	99,854	201,285	146,732
Unrestricted	1,161,602	665,660	1,226,787	1,388,694	2,388,389	2,054,354
Total Net Position	<u>\$ 2,618,151</u>	<u>\$ 2,092,174</u>	<u>\$ 5,219,856</u>	<u>\$ 5,316,132</u>	<u>\$ 7,838,007</u>	<u>\$ 7,408,306</u>

Condensed Statement of Activities

Statement of Activities	Governmental Activities		Business-type Activities		Primary Government	
	2021	2020	2021	2020	2021	2019
Program Expenses	\$ 619,282	\$ 580,670	\$ 720,633	\$ 578,482	\$ 1,339,915	\$ 1,159,152
Program Revenues	244,007	60,481	633,595	1,094,674	877,602	1,155,155
Net Program Expense	<u>375,275</u>	<u>520,189</u>	<u>87,038</u>	<u>(516,192)</u>	<u>462,313</u>	<u>3,997</u>
General Revenues and transfers	901,252	767,708	(9,238)	(21,245)	892,014	746,463
Change in Net Position	<u>525,977</u>	<u>247,519</u>	<u>(96,276)</u>	<u>494,947</u>	<u>429,701</u>	<u>742,466</u>
Net Position, Beginning of Year (Restated)	2,092,174	1,844,655	5,316,132	4,821,185	7,408,306	6,665,840
Net Position, End of Year	<u>\$ 2,618,151</u>	<u>\$ 2,092,174</u>	<u>\$ 5,219,856</u>	<u>\$ 5,316,132</u>	<u>\$ 7,838,007</u>	<u>\$ 7,408,306</u>

The Town restricted three percent (3%) of its general revenues for emergencies in accordance with TABOR requirements. The Town had a TABOR reserve of \$33,014 at December 31, 2021. The Town's total assets are comprised primarily cash and equivalents, receivables for utility services and tax revenues, and long-term capital assets. The Town's total liabilities are comprised primarily of accounts payable relating to ongoing operations, long-term debt and pension related liabilities.

In 2021, program expenses exceeded program revenues by \$462,313 for the primary government. This was offset by net general revenues of \$892,014, which resulted in an overall increase in net position. See page 6 of the accompanying Financial Statements for details of these revenues and expenses.

Fund Discussion

Governmental Funds

The General Fund balance increased from \$916,582 in 2020 to \$1,393,396 in 2021. The primary reason for these changes were increased taxes and grants. The fund balance includes \$33,014 of restricted amounts. The assets and liabilities are comprised primarily of cash and receivables to be collected in 2021. As of December 31, 2021, the Town's combined fund balance for all governmental funds was \$1,422,985.

General Fund Budgetary Discussion

Actual revenues for 2021 were \$300,407 less than the final budget. Actual expenditures for 2021 were \$1,016,568 less than the final budget. The general fund budget was amended in 2021.

Proprietary Fund

The Water and Sewer Fund balance decreased by \$96,276. Deferred inflows of resources, and deferred outflows of resources fluctuated due to changes in pension related amounts. The assets and liabilities are comprised primarily of cash; utility accounts receivable and capital assets. Actual revenues for 2021 were \$35,517 more than the final budgeted amount. Actual expenditures for 2021 were \$161,896 more than the final budgeted amount.

Capital Assets and Long-term Obligations

Capital Assets. At the end of 2021 the Town had \$6,343,926 invested in a broad range of capital assets including major infrastructure such as buildings, roads, bridges, storm water drainage, parks and recreation facilities and water lines and distribution systems, net of depreciation. More detailed information on the Town's capital assets is presented in detail in the notes to the financial statements.

Long-term Debt. The only changes to long-term debt were the scheduled payment of principal and draws on the previously issued loans.

ECONOMIC FACTORS AND BUDGET OVERVIEW

Sales tax collections for the Town of Lake City increased by 32% from 2020 to 2021. This increase is attributed to newly taxable internet sales and increased visitation due to the COVID pandemic. This trend is expected to continue in 2022. The mill levy for the year is unchanged and property taxes are expected to remain flat.

Contacting the Town

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town of Lake City, P. O. Box 544, Lake City, CO 81235.

Basic Financial Statements

Town of Lake City, Colorado
Statement of Net Position
December 31, 2021

	Governmental Activities	Business- Type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 1,239,231	\$ 1,354,662	\$ 2,593,893
Investments	30,524	-	30,524
Accounts receivable - service charges (net of allowance)	-	111,989	111,989
Prepaid expenses	10,964	865	11,829
Intergovernmental receivables	167,826	-	167,826
Property taxes receivable	64,217	-	64,217
Cash and cash equivalents - Restricted	26,880	140,191	167,071
Total Current Assets	<u>1,539,642</u>	<u>1,607,707</u>	<u>3,147,349</u>
Noncurrent Assets			
Capital assets			
Nondepreciable	284,078	76,697	360,775
Depreciable	1,890,662	7,719,046	9,609,708
Total Capital Assets	<u>2,174,740</u>	<u>7,795,743</u>	<u>9,970,483</u>
Less accumulated depreciation	<u>(779,285)</u>	<u>(2,847,272)</u>	<u>(3,626,557)</u>
Net Capital Assets	<u>1,395,455</u>	<u>4,948,471</u>	<u>6,343,926</u>
Total Assets	<u>2,935,097</u>	<u>6,556,178</u>	<u>9,491,275</u>
Deferred Outflows of Resources			
OPEB	2,037	2,385	4,422
Pension	50,802	59,495	110,297
Total Deferred Outflows of Resources	<u>52,839</u>	<u>61,880</u>	<u>114,719</u>
Liabilities			
Current Liabilities			
Accounts payable	40,501	10,941	51,442
Accrued wages	2,836	3,051	5,887
Other accrued liabilities	10,612	-	10,612
Compensated absences	9,711	3,109	12,820
Accrued interest	-	2,206	2,206
Long-term debt - current portion	-	38,569	38,569
Total Current Liabilities	<u>63,660</u>	<u>57,876</u>	<u>121,536</u>
Noncurrent Liabilities			
Long-term debt	-	1,057,024	1,057,024
Net OPEB liability	14,703	17,219	31,922
Net pension liability	105,640	123,716	229,356
Total Long Term Liabilities	<u>120,343</u>	<u>1,197,959</u>	<u>1,318,302</u>
Total Liabilities	<u>184,003</u>	<u>1,255,835</u>	<u>1,439,838</u>
Deferred Inflows of Resources			
Deferred property taxes	64,217	-	64,217
OPEB	5,997	7,024	13,021
Pension - PERA	115,568	135,343	250,911
Total Deferred Inflows of Resources	<u>185,782</u>	<u>142,367</u>	<u>328,149</u>
Net Position			
Investment in capital assets	1,395,455	3,852,878	5,248,333
Restricted for emergencies (TABOR)	33,014	-	33,014
Restricted - other	28,080	140,191	168,271
Unrestricted	<u>1,161,602</u>	<u>1,226,787</u>	<u>2,388,389</u>
Total Net Position	<u>\$ 2,618,151</u>	<u>\$ 5,219,856</u>	<u>\$ 7,838,007</u>

The accompanying notes are an integral part of these financial statements

Town of Lake City, Colorado
Statement of Activities
For the Year Ended December 31, 2021

Functions / Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities:								
General government	196,850	36,194	203,052	-	\$ 42,396	\$ -	\$ 42,396	
Public works	105,942	-	-	-	(105,942)	-	(105,942)	
Public safety	97,945	-	-	-	(97,945)	-	(97,945)	
Culture, parks and recreation	218,545	-	4,761	-	(213,784)	-	(213,784)	
Total Governmental Activities	619,282	36,194	207,813	-	(375,275)	-	(375,275)	
Business-type activities:								
Water and sewer operations	720,633	599,783	-	33,812	-	(87,038)	(87,038)	
Total Business-Type Activities	720,633	599,783	-	33,812	-	(87,038)	(87,038)	
TOTAL PRIMARY GOVERNMENT	1,339,915	635,977	207,813	33,812	(375,275)	(87,038)	(462,313)	
General Revenues								
Property taxes					61,082	-	61,082	
Specific ownership taxes					5,504	-	5,504	
Other taxes and franchise fees					748,242	-	748,242	
Investment income					2,156	12	2,168	
Tap fees					-	30,750	30,750	
Other					44,268	-	44,268	
Transfers					40,000	(40,000)	-	
Total General Revenues and Transfers					901,252	(9,238)	892,014	
					Change in Net Position	525,977	(96,276)	429,701
					Net Position - Beginning	2,092,174	5,316,132	7,408,306
					Net Position - Ending	2,618,151	5,219,856	7,838,007

The accompanying notes are an integral part of these financial statements

Fund Financial Statements

Town of Lake City, Colorado
Balance Sheet
Governmental Funds
December 31, 2021

	Major Fund General	Non-Major Fund Conservation Trust	Total
Assets			
Cash and cash equivalents - unrestricted	\$ 1,239,231	\$ -	\$ 1,239,231
Investments	30,524	-	30,524
Due from other governments	166,626	1,200	167,826
Property taxes receivable	64,217	-	64,217
Prepaid expenses	10,964	-	10,964
Cash and cash equivalents - restricted	-	26,880	26,880
Total Assets	\$ 1,511,562	\$ 28,080	\$ 1,539,642
Liabilities			
Accounts payable	\$ 40,501	\$ -	\$ 40,501
Accrued wages	2,836	-	2,836
Other accrued liabilities	10,612	-	10,612
Total Liabilities	53,949	-	53,949
Deferred Inflows of Resources			
Deferred property taxes	64,217	-	64,217
Total Deferred Inflows of Resources	64,217	-	64,217
Fund Balance			
Nonspendable	10,964		10,964
Restricted	33,014	28,080	61,094
Unassigned	1,349,418	-	1,349,418
Total Fund Balance	1,393,396	28,080	1,421,476
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1,511,562	\$ 28,080	\$ 1,539,642

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

Total fund balances - governmental funds \$ 1,421,476

Accrued compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the fund financial statements (9,711)

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

Capital assets 2,174,740

Accumulated depreciation (779,285)

Long-term liabilities, deferred inflows of resources and deferred outflows of resources are not due and payable in the current year and, therefore, are not reported in the funds.

Net OPEB liabilities (14,703)

Deferred outflows - OPEB 2,037

Deferred inflows - OPEB (5,997)

Net pension liabilities (105,640)

Deferred outflows - pension 50,802

Deferred inflows - pension (115,568)

Net position of governmental activities **\$ 2,618,151**

The accompanying notes are an integral part of these financial statements

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

	Major Fund	Non-Major Fund	
	General	Conservation Trust	Total
Revenues			
Property taxes	\$ 61,082	\$ -	\$ 61,082
Specific ownership taxes	5,504	-	5,504
Other taxes and franchise fees	748,242	-	748,242
Intergovernmental	-	4,761	4,761
Grants	196,466	-	196,466
Donations	6,586	-	6,586
Licenses and permits	16,584	-	16,584
Fees for services	19,610	-	19,610
Penalties and fines	9,629	-	9,629
Rental income	6,556	-	6,556
Investment income	2,130	26	2,156
Other	28,083	-	28,083
Total Revenues	1,100,472	4,787	1,105,259
Expenditures			
Current			
General government	191,261	-	191,261
Public works	94,056	-	94,056
Public safety	97,371	-	97,371
Culture, parks and recreation	207,036	-	207,036
Capital outlay	73,934	-	73,934
Total Expenditures	663,658	-	663,658
Excess (deficiency) of revenues over expenditures	436,814	4,787	441,601
Other Financing Sources and (Uses)			
Transfers	40,000	-	40,000
Total Other Financing Sources and (Uses)	40,000	-	40,000
Net Change in Fund Balance	476,814	4,787	481,601
Fund Balance, Beginning	916,582	23,293	939,875
Fund Balance, Ending	\$ 1,393,396	\$ 28,080	\$ 1,421,476

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

Net change in Fund Balances - total governmental funds	\$ 481,601
Accrued vacation does not require the use of current financial resources and therefore is not reported in the fund financial statements.	1,283
Purchases of capital assets are expensed in governmental funds and depreciated on the Capital outlay	73,934
Assets are depreciated over time and charged to expense on the government-wide statements but are recognized as an expenditure in full in the fund statements.	(58,115)
Changes in pension related assets, liabilities, deferred inflows and deferred outflows of resources and other accrued liabilities which do not utilize current resources and are not reported in the governmental funds.	27,274
Change in net position - governmental activities	\$ 525,977

The accompanying notes are an integral part of these financial statements

Town of Lake City, Colorado
Statement of Net Position
Proprietary Fund
December 31, 2021

	Water and Sewer Fund
Assets	
Current Assets	
Cash and cash equivalents	\$ 1,354,662
Cash and cash equivalents - restricted	140,191
Receivables - service charges	111,989
Prepaid expenses	865
Total Current Assets	<u>1,607,707</u>
Capital Assets	
Nondepreciable	76,697
Depreciable	<u>7,719,046</u>
Total Capital Assets	<u>7,795,743</u>
Less accumulated depreciation	<u>(2,847,272)</u>
Net Capital Assets	<u>4,948,471</u>
Total Noncurrent Assets	<u>4,948,471</u>
Total Assets	<u>6,556,178</u>
Deferred Outflows of Resources	
OPEB	2,385
Pension	<u>59,495</u>
Total Deferred Outflows of Resources	<u>61,880</u>
Liabilities	
Current Liabilities	
Accounts payable	10,941
Accrued wages	3,051
Compensated absences	3,109
Accrued interest	2,206
Long term debt - current portion	<u>38,569</u>
Total Current Liabilities	<u>57,876</u>
Long Term Liabilities	
Long term debt	1,057,024
Net OPEB liability	17,219
Net pension liability	<u>123,716</u>
Total Long Term Liabilities	<u>1,197,959</u>
Total Liabilities	<u>1,255,835</u>
Deferred Inflows of Resources	
OPEB	7,024
Pension - PERA	<u>135,343</u>
Total Deferred Inflows of Resources	<u>142,367</u>
Net Position	
Investment in capital assets	3,852,878
Restricted	140,191
Unrestricted	<u>1,226,787</u>
Total Net Position	<u>\$ 5,219,856</u>

The accompanying notes are an integral part of these financial statements

Town of Lake City, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Year Ended December 31, 2021

	<u>Water and Sewer Fund</u>
Operating Revenues	
Charges for services	\$ 593,097
Miscellaneous revenue	6,686
Total Operating Revenues	<u>599,783</u>
Operating Expenses	
General and administration	267,218
Operations	258,850
Depreciation expense	186,216
Total Operating Expenses	<u>712,284</u>
Operating Income	<u>(112,501)</u>
Nonoperating Revenues (Expenses)	
Tap fees	30,750
Grants	33,812
Interest income	12
Interest expense	(8,349)
Total Nonoperating Revenues (Expenses)	<u>56,225</u>
Income Before Capital Contributions and Transfers	<u>(56,276)</u>
Transfers out	<u>(40,000)</u>
CHANGE IN NET POSITION	<u>(96,276)</u>
Net Position, Beginning	<u>5,316,132</u>
Net Position, Ending	<u><u>5,219,856</u></u>

The accompanying notes are an integral part of these financial statements

Town of Lake City, Colorado
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2021

	Water and Sewer Fund
Cash Flows From Operating Activities	
Cash received from customers	\$ 597,946
Cash paid to suppliers	(361,901)
Cash paid to employees	(184,399)
Net Cash Provided by Operating Activities	<u>51,646</u>
Cash Flows From Non-Capital Financing Activities	
Tap fees collected	30,750
Transfers to other funds	(40,000)
Payments received on notes receivable	11,634
Net cash provided by non-capital financing activities	<u>2,384</u>
Cash Flows From Capital And Related Financing Activities	
Acquisitions and construction of capital assets	(14,041)
Grant proceeds	33,812
Principal paid on long-term debt	(197,469)
Undistributed long-term debt declined	340,306
Interest paid on long-term debt	(8,349)
Net cash used by capital and related financing activities	<u>154,259</u>
Cash Flows From Investing Activities	
Investment income	12
Net Cash Provided by Noncapital Financing Activities	<u>12</u>
Net Change in Cash	208,301
Cash and cash equivalents, Beginning	1,286,552
Cash and cash equivalents, ending	<u>\$ 1,494,853</u>
Unrestricted Cash and Cash Equivalents	1,354,662
Restricted Cash and Cash Equivalents	140,191
Total Cash and Cash Equivalents	<u>\$ 1,494,853</u>
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities	
Net Operating Income	\$ (112,501)
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities	
Depreciation expense	186,216
Increase (decrease) in pension related items	(8,531)
Increase (decrease) in OPEB related items	(274)
(Increase) decrease in current assets	
Accounts receivable	(1,837)
Prepaid expenses	(865)
Increase (decrease) in current liabilities	
Accounts payable	(3,482)
Compensated absences	(7,080)
Net Cash Provided by Operating Activities	<u>\$ 51,646</u>

The accompanying notes are an integral part of these financial statements

Town of Lake City, Colorado
Notes to Financial Statements
December 31, 2021

Note 1 Summary of Significant Accounting Policies

Financial Reporting Entity

The Town of Lake City, Colorado (the "Town") was incorporated on August 16, 1875 as a statutory town. The Town is governed by a Board of Trustees elected by eligible voters of the Town. The Town provides the following services: Public Safety, Highways and Streets, Culture and Recreation, Planning and Zoning and General Administration Services. In addition, the Town provides Water and Sewer services for its residents through the proprietary fund.

The Governmental Accounting Standards Board (GASB) is the authoritative body and the Town follows all GASB accounting pronouncements, which provides guidance for determining which governmental activities, organization and functions should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's elected governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, 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. The Town is not financially accountable for any other organization, nor is the Town a component unit of any other primary governmental entity.

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of information.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government.

The statement of net position presents the financial position of the governmental and proprietary fund activities at the end of the year. The statement of activities presents a comparison between program expenses and the program revenue for each program or function of the primary government activities. Program expenses are those that are specifically associated with a service, program or department; and therefore, clearly identifiable to a particular function. Program revenue includes charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenue are presented as general revenue of the Town, with certain limited exceptions. The comparison of program expenses with program revenue identifies the extent to which each function is self-financing or draws from the general revenue of the Town.

Fund Accounting

During the year the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 1 Summary of Significant Accounting Policies (Continued)

The accounts of the Town are organized on the basis of funds each of which is considered a separate accounting entity. In the fund financial statements, the Town reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the Town. It is used to account for all financial activities except those required to be accounted for in another fund.

The Town's remaining governmental fund is; conservation trust fund which is presented as non-major fund.

Enterprise Funds are used to account for operations that are financed in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public be recovered primarily through user charges. The Town reports the following major enterprise fund:

Water and Sewer Fund – The Water and Sewer Fund accounts for the costs related to providing water and sewer services to the Town.

Measurement Focus and Basis of Accounting

Government-wide Financial Statement

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the Town are included in the statement of net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet and only revenues that are available within 60 days are recorded in the Statement of Revenues, Expenditures and Changes in Fund Balance.

The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (revenue and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Proprietary funds, which include enterprise funds, are accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recorded when incurred. Depreciation is computed and recorded as an operating expense. Expenditures for capital outlay are recognized as increases in capital assets.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 1 Summary of Significant Accounting Policies (Continued)

Revenue

Revenue resulting from exchange transactions, in which each party gives and receives essentially the same value, is recorded on the accrual basis, when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are both measurable and available to finance expenditures of the fiscal period, which is typically within sixty days of realization.

Non-exchange transactions, in which the Town receives value without directly giving value in return, include sales taxes, grants, entitlements and donations. Revenue from sales tax is recognized in the fiscal year for which the taxes are collected by the vendor. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Program revenues consist of revenues that are associated with the governmental services such as licenses, permits and water sales.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized in governmental funds.

Property Taxes

Property taxes attach an enforceable lien on property as of January 1st. Taxes are levied on January 1st and are payable either in one installment on or before April 30th, or in two installments due on or before February 28th and June 15th of each year. The collections and assessments are done by Hinsdale County and are remitted to the Town monthly. Property taxes, which are due to be paid in the next period and representing an enforceable lien at January 1st of the next year, have been recorded as a receivable and a deferred inflow of resources in the year in which they are levied. Property tax revenues are recognized when they are collected by Hinsdale County.

Assets and Liabilities

Cash and cash equivalents- The Town follows the practice of pooling cash and investments of all funds to maximize investment earnings. Except when required by trust or other agreements, cash is deposited to and disbursed from a single bank account. Cash in excess of immediate operating requirements is pooled for deposit and investment flexibility. Investment earnings are allocated periodically to the participating funds based on each fund's average equity balance in total cash. The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with maturities of 90 days or less at the date of their acquisition for the financial statements including the statement of cash flows.

Investments – investments are recorded at fair value, which approximates cost.

Receivables – all receivables are reported at their book value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Substantially all revenues of the enterprise funds originate from charges to the users, and the District has the ability to place liens on the property.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 1 Summary of Significant Accounting Policies (Continued)

Management has reviewed the collectability of accounts receivable and has determined the collectability of accounts. Accordingly, the Town has determined that no allowance for doubtful accounts is required as the town has the right to put a lien on the property.

Capital assets - are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalized assets are defined by the Town as assets that have a useful life of more than one year and exceed \$5,000:

	Governmental Activities Estimated Lives	Business-type Activities Estimated Lives
Land and water rights	N/A	N/A
Buildings	20-50 years	N/A
Improvements other than buildings	10-50 years	10-50 years
Equipment	5-10 years	5-10 years
Utility systems	N/A	25-50 years
Infrastructure	35 years	N/A

Capital assets are recorded at cost except for those assets which have been contributed, which are stated at estimated fair market value at the date of contribution or at developer's cost. Depreciation is computed using the straight-line method over the asset's estimated economic useful life. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

Public domain assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are examples of infrastructure assets. Infrastructure assets are distinguished from other capitalized assets since their useful life often extends beyond most other capital assets and are stationary in nature. General infrastructure assets are those associated with or arising from governmental activities.

Impairment of Capital Assets

GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, ("GASB No 42"), establishes accounting and financial reporting standards for impairment of capital assets. A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. The Town is required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. Management of the Town has determined that there are no indications of impairment of capital assets as of December 31, 2021.

Long-Term Obligations

In the government-wide financial statements and enterprise fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government activities, business-type activities or enterprise fund type statement of net position. Bond issuance costs are expensed during the current period. Bond premiums and discounts are amortized over the term of the related debt.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 1 Summary of Significant Accounting Policies (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances and discounts are reported as other financing sources. The issuance costs related to the debt is reported as an expenditure in the current period.

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

Compensated absences – The Town reports compensated absences in accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*. Personal leave benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services rendered and it is probable that the Town will compensate the employees for the benefits earned. Upon termination of employment from the Town, an employee will be compensated for all accrued vacation, holiday and compensatory time at their current rate of pay, there is no payment for sick leave upon termination. Amounts of vested or accumulated vacation and holiday pay that are not expected to be liquidated with expendable available financial resources are reported on the government-wide financial statements.

Deferred outflows of resources- In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is a consumption of net position by the Town that is applicable to a future reporting period. The Town has two items that qualify as a deferred outflow of resources. A deferred outflow of resources related to GASB Statement No. 68 and 75 has been recorded as of December 31, 2021 which consists of four components: 1) contributions subsequent to the measurement date 2) change in proportionate share; 3) change in experience; and 4) change in assumptions.

Deferred inflow of resources- In addition to liabilities, the statement of net position will sometimes report separate sections for deferred inflows of resources. A deferred inflow of resources is an acquisition of net position by the Town that is applicable to a future reporting period. The Town has three items that qualify for reporting as deferred inflows of resources. Property tax revenue is considered a deferred inflow of resources in the year the taxes are levied and measurable, and are recognized as an inflow of resources in the period they are collected. A deferred inflow related to GASB Statement No. 68 and 75 has been recorded as of December 31, 2021 which consists of four components: 1) change in experience, 2) change in proportionate share, and 3) change in assumptions 4) change in investment earnings.

Net Position

Equity is classified as net position and displayed in three components:

Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 1 Summary of Significant Accounting Policies (Continued)

Restricted net position – consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted net position before utilizing unrestricted net position when an expense is incurred for both purposes

Unrestricted net position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.” The net position is available for future operations or distributions.

Fund Balance

Nonspendable- consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The nonspendable fund balance was \$10,964 as of December 31, 2021.

Restricted - General Fund - Article X, Section 20 of the Constitution of the State of Colorado (TABOR) requires the Town to establish Emergency reserves (see Note 4). A reservation of \$33,014 of the General Fund balance has been made in compliance with this requirement. Additionally, the Town has \$28,080 restricted for parks and other items related to the conservation trust fund to be used for parks and open space.

Committed- Committed fund balance includes those items which can be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees. Those committed amounts cannot be used for any other purpose unless the Board of Trustees formally removes or changes the specified uses. The Town had a committed fund balance of \$0 as of December 31, 2021.

Assigned – Includes all amounts that are constrained by the Town’s intent to be used for a specific purpose but are neither committed nor restricted. The assignment of these balances must occur through a formal action of the Board of Trustees. As of December 31, 2021, the assigned fund balance was \$0.

Unassigned- consists of the residual classification for each fund. This represents amounts that have not been assigned to other funds and that has not been restricted, committed, or assigned for specific purposes.

The Town has not adopted fund balance policies; therefore, the Town follows the guidance in accordance with GASB 54 and apply resources in the following order: restricted, committed, assigned and unassigned. The Road and Bridge fund had a deficit fund balance at year end.

Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. At year-end outstanding balances are reported as due to / due from other funds. All interfund transfers are reported as transfers. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as internal balances. The effect of interfund activity has been eliminated from the government-wide financial statements except for charges between the enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. The interfund lending is for the purposes of funding operations. The Town transferred \$40,000 from the enterprise fund to the General Fund for the purposes of operations for the year ending December 31, 2021.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 1 Summary of Significant Accounting Policies (Continued)

Budgets and Budgetary Accounting

Budgets are adopted on a cash basis except for accrual of current vendor invoices and utility billings. Annual appropriated budgets are adopted for the fund. All annual appropriations lapse at fiscal year-end.

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

- Budgets are required by state law for all funds. The budget includes proposed expenditures and the means of financing them. All budgets lapse at year-end.
- Prior to December 31, the budget is adopted by formal resolution.
- Budgets are required to be filed with the State of Colorado within thirty days after the beginning of the fiscal year.
- Expenditures may not legally exceed appropriations at the fund level.
- The Town Board must approve revisions that alter the total expenditures of any fund.
- Budgeted amounts reported in the accompanying financial statements are as originally adopted by the Town Board or revised by the Town Board.

The enterprise fund had expenditures in excess of budgeted amounts which may be a violation of state budget law.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 Cash and Investments

Cash Deposits

The Town maintains a cash pool that is available for use by all funds. Each fund's portion of the pool is displayed on the combined balance sheet as "Cash and Cash equivalents". As of December 31, 2021, the Town's cash deposits had a carrying balance of \$14,292 with corresponding bank balance of \$32,550 all of which is federally insured.

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 regulations. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is specified under the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool for all the uninsured public deposits as a group is to be maintained by another institution or held in trust. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The Town had \$0 collateralized under PDPA.

The Colorado Divisions of Banking and Financial Services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

A summary of cash and cash equivalents at December 31, 2021 is as follows:

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 2 Cash and Investments (Continued)

Cash deposits	\$ 14,292
Money market accounts	2,536,579
Colotrust	207,681
Cash on hand	2,412
Total cash and cash equivalents	<u>\$ 2,760,964</u>
Unrestricted cash and cash equivalents	\$ 2,593,893
Restricted cash and cash equivalents	167,071
Total cash and cash equivalents	<u>\$ 2,760,964</u>

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of December 31, 2021, none of the Town's bank deposits were exposed to custodial credit risk.

Investments

Colorado statutes specify in which investment instruments the units of local government may invest:

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

At December 31, 2021, the Town had \$207,681 invested in the Colorado Local Government Liquid Asset Trust (COLOTRUST) (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and any security allowed under CRS 24-75-601. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by the Trust. COLOTRUST is rated AAAM by Standard & Poor's and is measured at net asset value (NAV). There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 2 Cash and Investments (Continued)

The Town's investment policy is to hold investments until maturity and mirrors State statute.

At December 31, 2021 the Town had \$30,524 invested in a certificate of deposit with Community Banks of Colorado. The Certificate of Deposit has an initial maturity of twelve months and renews annually. The interest rate on the certificate at December 31, 2021 was .15%. The certificate of deposit was not rated. The certificate is presented using amortized cost.

The money market account was not rated as of December 31, 2021

The Town has restricted cash in the amount of \$140,191 relating to the operating and maintenance reserve as required by the loans with the Colorado Water and Power Authority and \$26,880 as required by the conservation trust program through the State of Colorado.

Note 3 Receivables

Receivables	Governmental Activities	Business - type Activities	Total
Trade accounts receivable	-	111,989	111,989
Less: Allowance for doubtful accounts	-	-	-
Total	<u>\$ -</u>	<u>\$ 111,989</u>	<u>\$ 111,989</u>

Note 3 Capital Assets

A summary of changes to capital assets for 2021 is as follows:

Governmental Activities	Balance at 12/31/2020	Additions	Disposals	Balance at 12/31/2021
Nondepreciable Capital Assets				
Land	284,078	-	-	284,078
Total Non-Depreciable Capital Assets	<u>284,078</u>	<u>-</u>	<u>-</u>	<u>284,078</u>
Depreciable Capital Assets				
Buildings and improvements	1,607,409	73,934	-	1,681,343
Machinery and equipment	209,319	-	-	209,319
Total Depreciable Capital Assets	<u>1,816,728</u>	<u>73,934</u>	<u>-</u>	<u>1,890,662</u>
Less Accumulated Depreciation				
Buildings and improvements	(599,701)	(49,837)	-	(649,538)
Machinery and equipment	(121,469)	(8,278)	-	(129,747)
Total Accumulated Depreciation	<u>(721,170)</u>	<u>(58,115)</u>	<u>-</u>	<u>(779,285)</u>
Net Capital Assets	<u>\$ 1,379,636</u>	<u>\$ 15,819</u>	<u>\$ -</u>	<u>\$ 1,395,455</u>
Depreciation Expense By Function				
General Government		\$ 34,146		
Public Works		11,886		
Public Safety		574		
Culture, Parks, and Recreation		11,509		
Total Depreciation Expense		<u>\$ 58,115</u>		

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 3 Capital Assets (Continued)

Business-type Activities	Balance at 12/31/2020	Additions	Disposals	Balance at 12/31/2021
Nondepreciable Capital Assets				
Land and water rights	\$ 76,697	\$ -	\$ -	\$ 76,697
Total Non-Depreciable Capital Assets	76,697	-	-	76,697
Depreciable Capital Assets				
Building and improvements	56,153	-	-	56,153
Utility plant and systemts	7,355,040	14,041	-	7,369,081
Machinery & Equipment	293,812	-	-	293,812
Total Depreciable Capital Assets	7,705,005	14,041	-	7,719,046
Less Accumulated Depreciation				
Building and improvements	(50,487)	(1,404)	-	(51,891)
Utility plant and systemts	(2,395,254)	(175,999)	-	(2,571,253)
Machinery & Equipment	(215,315)	(8,813)	-	(224,128)
Total Accumulated Depreciation	(2,661,056)	(186,216)	-	(2,847,272)
Net Capital Assets	\$ 5,120,646	\$ (172,175)	\$ -	\$ 4,948,471

Note 5 Long-Term Debt

The following is an analysis of changes in long-term debt for the year ended December 31, 2021 for the business-type activities:

	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021	Amounts Due Within One Year
2015 CWRPDA Note payable	\$ 408,333	\$ -	\$ 16,667	\$ 391,666	\$ 16,667
2019 CWRPDA Note payable	884,729	-	180,802	703,927	21,902
Total Long-term Debt	\$ 1,293,062	\$ -	\$ 197,469	\$ 1,095,593	\$ 38,569

2015 CWRPDA Note Payable

In July 2015, the Town entered into a loan agreement with the Colorado Water Resource and Power Development Authority (CWRPDA) in the amount of \$500,000 to be used towards water system improvements. The loan is federally subsidized and bears no interest. Principal payments of \$8,333 are due semiannually beginning in November 2015 for a period of 30 years.

The note contains restrictive covenants related to rates, a pledge of water and sewer revenues and the requirement establishing a three-month operations and maintenance reserve. The Town has established a reserve of \$99,854 and has restricted net position in the Water and Sewer Fund, accordingly.

2020 CWRPDA Note Payable

In March 2020, the Town entered into a loan agreement with the Colorado Water Resource and Power Development Authority (CWRPDA) in the amount of \$900,000 to be used towards sewer collection system improvements. The loan is bears interest at 1%. Normal principal and interest payments of \$17,610 are due semiannually beginning in November 2021 through November

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 5 Long-Term Debt (Continued)

2049. The Town had \$304,306 available to be drawn as of December 31, 2021. Per the terms of the note, the full amount of the loan was recorded as a payable upon signing, therefore the Town has recorded the total amount of the note as a payable and the undrawn proceeds as a receivable. Effective July 2021, the Town determined that \$157,106 of the loan was no longer required and was returned to CWRPDA. CWRPDA issued an updated loan amortization schedule for the revised amount of \$742,894. The new amortization still requires semi-annual loan payments through November 2049 with the first loan payment being \$14,436 in November 2021 and the remaining payments being \$14,443.

Similar to the 2015 agreement, the note contains restrictive covenants related to rates, a pledge of water and sewer revenues and the requirement establishing a three-month operations and maintenance reserve. The Town was in compliance with all loan covenants at December 31, 2021.

The following principal and interest payments are required:

Year ending December 31,	Principal	Interest	Total
2022	\$ 38,569	\$ 6,984	\$ 45,553
2023	38,788	6,765	45,553
2024	39,010	6,543	45,553
2025	39,234	6,319	45,553
2026	39,460	6,093	45,553
2027-2031	200,775	26,990	227,765
2032-2036	206,780	20,985	227,765
2037-2041	213,094	14,671	227,765
2042-2046	194,720	8,037	202,757
2047-2019	85,163	3,892	89,055
Total	<u>\$ 1,095,593</u>	<u>\$ 107,279</u>	<u>\$ 1,202,872</u>

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (OPEB)

Summary of Significant Accounting Policies

The Town of Lake City participates in the Local Government Division Trust Fund (LGDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the LGDTF 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.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

The Colorado General Assembly passed significant pension reform through Senate Bill (SB) 18-200: Concerning Modifications To the Public Employees' Retirement Association Hybrid Defined Benefit Plan Necessary to Eliminate with a High Probability the Unfunded Liability of the Plan Within the Next Thirty Years. The bill was signed into law by Governor Hickenlooper on June 4, 2018. SB 18-200 made changes to certain benefit provisions.

General Information about the Pension Plan

Plan description. Eligible employees of the Town of Lake City are provided with pensions through the LGDTF—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report (Annual Report) that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided as of December 31, 2021. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA benefit structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit.
- The value of the retiring employee's member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the lifetime retirement benefit formula(s) shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions provisions as of December 31, 2021 Eligible employees and the Town of Lake City are required to contribute to the LGDTF at a rate set by Colorado statute. The contribution requirements are established under C.R.S. § 24-51-401, *et seq.* and § 24-51-413. Employee contribution rates for the period are summarized in the table below:

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Eligible employees are required to contribute 8.5% of their PERA includable salary during the period of January 1, 2021 through December 31, 2021,

The employer contribution requirements for all employees other than State Troopers are summarized in the table below:

	January 1, 2021 Through June 30, 2021	July 1, 2021 Through December 31, 2021
Employer contribution rate	10.50%	10.50%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f)	(1.02)%	(1.02)%
Amount apportioned to the LGDTF	9.48%	9.48%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	2.20%	2.20%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	1.50%	1.50%
Defined Contribution Supplement as specified in C.R.S. § 24-51-415	0.02%	0.02%
Total employer contribution rate to the LGDTF	13.20%	13.20%

**Contribution Rates for the LGDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

Employer contributions are recognized by the LGDTF in the period in which the compensation becomes payable to the member and the Town of Lake City is statutorily committed to pay the contributions to the LGDTF. Employer contributions recognized by the LGDTF from Town of Lake City were \$144,193 for the year December 31, 2021.

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

At December 31, 2021 the Town of Lake City reported a liability of \$229,356 for its proportionate share of the net pension liability. The net pension liability for the LGDTF 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 December 31, 2019. Standard update procedures were used to roll-forward the total pension liability to December 31, 2020.

The Town of Lake City proportion of the net pension liability was based on Town of Lake City contributions to the LGDTF for the calendar year 2020 relative to the total contributions of participating employers to the LGDTF.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

At December 31, 2020, the Town of Lake City proportion was .0440115621 percent, which was an increase of .0001980607 from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Town of Lake City recognized pension expense (income) of \$(25,140). At December 31, 2021, the Town of Lake City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$11,089	\$0
Changes of assumptions or other inputs	55,426	0
Net difference between projected and actual earnings on pension plan investments	0	248,036
Changes in proportion and differences between contributions recognized and proportionate share of contributions	1,101	2,875
Contributions subsequent to the measurement date	42,681	N/A
Total	\$110,297	\$250,911

\$42,681 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. 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,	
2022	\$(30,214)
2023	(29,857)
2024	(84,080)
2025	(39,144)
2026	0
Thereafter	\$0

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

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Actuarial cost method	Entry age
Price inflation	2.40%
Real wage growth	1.10%
Wage inflation	3.50%
Salary increases, including wage inflation	3.50%–10.45%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07 and DPS benefit structure (compounded annually)	1.25%
PERA benefit structure hired after 12/31/06 ¹	Financed by the AIR

¹ Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

Healthy mortality assumptions for active members were based on the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Post-retirement non-disabled mortality assumptions were based on the RP-2014 Healthy Annuitant Mortality Table, adjusted as follows:

- **Males:** Mortality improvement projected to 2018 using the MP-2015 projection scale, a 73 percent factor applied to rates for ages less than 80, a 108 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- **Females:** Mortality improvement projected to 2020 using the MP-2015 projection scale, a 78 percent factor applied to rates for ages less than 80, a 109 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

The mortality assumption for disabled retirees was based on 90 percent of the RP-2014 Disabled Retiree Mortality Table.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Based on the 2020 experience analysis, dated October 28, 2020, for the period January 1, 2016, through December 31, 2019, revised economic and demographic assumptions were adopted by PERA's Board on November 20, 2020, and were effective as of December 31, 2020. The assumptions shown below were reflected in the roll forward calculation of the total pension liability from December 31, 2019, to December 31, 2020.

Actuarial cost method	Entry age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increases, including wage inflation:	
Members other than State Troopers	3.20%-11.30%
State Troopers ¹	3.20%-12.40%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07 and DPS benefit structure (compounded annually)	1.25%
PERA benefit structure hired after 12/31/06 ²	Financed by the AIR

¹ C.R.S. § 24-51-101 (46), as amended, expanded the definition of "State Troopers" to include certain employees within the LGDTF, effective January 1, 2020. See Note 4 of the Notes to the Financial Statements in PERA's 2020 Annual Report for more information.

² Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

Salary scale assumptions were revised to align with revised economic assumptions and to more closely reflect actual experience.

Rates of termination/withdrawal, retirement, and disability were revised to more closely reflect actual experience. Pre-retirement mortality assumptions for Members other than State Troopers were based upon the PubG-2010 Employee Table with generational projection using scale MP-2019.

Pre-retirement mortality assumptions for State Troopers were based upon the PubS-2010 Employee Table with generational projection using scale MP-2019.

- **Males:** 94 percent of the rates prior to age 80 and 90 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 87 percent of the rates prior to age 80 and 107 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- **Males:** 97 percent of the rates for all ages, with generational projection using scale MP-2019.
- **Females:** 105 percent of the rates for all ages, with generational projection using scale MP-2019.

Disabled Retiree Table using 99 percent of the rates for all ages with generational projection using scale MP-2019.

Disabled mortality assumptions for State Troopers were based upon the unadjusted PubS-2010 Disabled Retiree Table with generational projection using scale MP-2019. The mortality tables described above are generational mortality tables on a benefit-weighted basis.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four to five years for PERA. Recently this assumption has been reviewed more frequently. The most recent analyses were outlined in the Experience Study report dated October 28, 2020. As a result of the November 20, 2020, PERA Board meeting, the following economic assumptions were changed, effective December 31, 2020:

- Price inflation assumption decreased from 2.40 percent per year to 2.30 percent per year.
- Real rate of investment return assumption increased from 4.85 percent per year, net of investment expenses to 4.95 percent per year, net of investment expenses.
- Wage inflation assumption decreased from 3.50 percent per year to 3.00 percent per year.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25 percent long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, to be effective January 1, 2020. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	54.00%	5.60%
Fixed Income	23.00%	1.30%
Private Equity	8.50%	7.10%
Real Estate	8.50%	4.40%
Alternatives ¹	6.00%	4.70%
Total	100.00%	

¹ The Opportunity Fund's name changed to Alternatives, effective January 1, 2020. In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25 percent.

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00 percent.
- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including the scheduled increase in SB 18-200. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the scheduled increase in SB 18-200. Employer contributions also include current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103 percent, at which point the AED and SAED will each drop 0.50 percent every year until they are zero. Additionally, estimated employer contributions reflect reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial FNP, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. AIR transfers to the FNP position and the subsequent AIR benefit payments were estimated and included in the projections.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, LGDTF's FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25 percent on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25 percent. There was no change in the discount rate from the prior measurement date.

Sensitivity of the Town of Lake City proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net pension liability	\$528,345	\$229,356	\$(20,261)

Pension plan fiduciary net position. Detailed information about the LGDTF's fiduciary net position is available in PERA's Annual Report which can be obtained at www.copera.org/investments/pera-financial-reports.

Voluntary Investment Program

Plan Description - Employees of the Town that are also members of the LGDTF may voluntarily contribute to the Voluntary Investment Program, an Internal Revenue Code Section 401(k) defined contribution plan administered by PERA. Title 24, Article 51, Part 14 of the C.R.S., as amended, assigns the Town to establish the Plan provisions to the PERA Board of Trustees. PERA issues a publicly available Annual Report which includes additional information on the Voluntary Investment Program. That report can be obtained at www.copera.org/investments/pera-financial-reports.

Funding Policy - The Voluntary Investment Program is funded by voluntary member contributions up to the maximum limits set by the Internal Revenue Service, as established under Title 24, Article 51, Section 1402 of the C.R.S., as amended. In addition, the Town of Lake City has agreed to match employee contributions up to 0 percent of covered salary as determined by the Internal Revenue Service. Employees are immediately vested in their own contributions, employer contributions and investment earnings. For the year ended December 31, 2021 program members contributed \$0 and Town of Lake City recognized pension expense and a liability of \$0 and \$0, respectively, for the Voluntary Investment Program.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)
Summary of Significant Accounting Policies

OPEB. The Town of Lake City participates in the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer defined benefit OPEB fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the OPEB Plan

Plan description. Eligible employees of the Town of Lake City are provided with OPEB through the HCTF—a cost-sharing multiple-employer defined benefit OPEB plan administered by PERA. The HCTF is established under Title 24, Article 51, Part 12 of the Colorado Revised Statutes (C.R.S.), as amended. Colorado

State law provisions may be amended from time to time by the Colorado General Assembly. Title 24, Article 51, Part 12 of the C.R.S., as amended, sets forth a framework that grants Town to the PERA Board to contract, self-insure, and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of the premium subsidies. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report (Annual Report) that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided. The HCTF provides a health care premium subsidy to eligible participating PERA benefit recipients and retirees who choose to enroll in one of the PERA health care plans, however, the subsidy is not available if only enrolled in the dental and/or vision plan(s). The health care premium subsidy is based upon the benefit structure under which the member retires and the member's years of service credit. For members who retire having service credit with employers in the Denver Public Schools (DPS) Division and one or more of the other four Divisions (State, School, Local Government and Judicial), the premium subsidy is allocated between the HCTF and the Denver Public Schools Health Care Trust Fund (DPS HCTF). The basis for the amount of the premium subsidy funded by each trust fund is the percentage of the member contribution account balance from each division as it relates to the total member contribution account balance from which the retirement benefit is paid.

C.R.S. § 24-51-1202 et seq. specifies the eligibility for enrollment in the health care plans offered by PERA and the amount of the premium subsidy. The law governing a benefit recipient's eligibility for the subsidy and the amount of the subsidy differs slightly depending under which benefit structure the benefits are calculated. All benefit recipients under the PERA benefit structure and all retirees under the DPS benefit structure are eligible for a premium subsidy, if enrolled in a health care plan under PERACare. Upon the death of a DPS benefit structure retiree, no further subsidy is paid.

Enrollment in the PERACare is voluntary and is available to benefit recipients and their eligible dependents, certain surviving spouses, and divorced spouses and guardians, among others. Eligible benefit recipients may enroll into the program upon retirement, upon the occurrence of certain life events, or on an annual basis during an open enrollment period.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

PERA Benefit Structure

The maximum service-based premium subsidy is \$230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is \$115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum service-based subsidy, in each case, is for benefit recipients with retirement benefits based on 20 or more years of service credit. There is a 5 percent reduction in the subsidy for each year less than 20. The benefit recipient pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For benefit recipients who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, C.R.S. § 24-51-1206(4) provides an additional subsidy. According to the statute, PERA cannot charge premiums to benefit recipients without Medicare Part A that are greater than premiums charged to benefit recipients with Part A for the same plan option, coverage level, and service credit. Currently, for each individual PERACare enrollee, the total premium for Medicare coverage is determined assuming plan participants have both Medicare Part A and Part B and the difference in premium cost is paid by the HCTF or the DPS HCTF on behalf of benefit recipients not covered by Medicare Part A.

Contributions

Pursuant to Title 24, Article 51, Section 208(1) (f) of the C.R.S., as amended, certain contributions are apportioned to the HCTF. PERA-affiliated employers of the State, School, Local Government, and Judicial Divisions are required to contribute at a rate of 1.02 percent of PERA-includable salary into the HCTF.

Employer contributions are recognized by the HCTF in the period in which the compensation becomes payable to the member and the Town of Lake City is statutorily committed to pay the contributions. Employer contributions recognized by the HCTF from the Town were \$3,436 for the year ended December 31, 2021.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2021 the Town of Lake City reported a liability of \$31,922 for its proportionate share of the net OPEB liability. The net OPEB liability for the HCTF was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019. Standard update procedures were used to roll-forward the total OPEB liability to December 31, 2020. The Town of Lake City proportion of the net OPEB liability was based on Town of Lake City contributions to the HCTF for the calendar year 2020 relative to the total contributions of participating employers to the HCTF.

At December 31, 2020, the Town of Lake City proportion was .0033559354 percent, which was an increase of .0000002594 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Town of Lake City recognized OPEB expense (income) of (\$2,134). At December 31, 2021, the Town of Lake City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$85	\$7,018
Changes of assumptions or other inputs	239	1,957
Net difference between projected and actual earnings on OPEB plan investments	0	1,305
Changes in proportion and differences between contributions recognized and proportionate share of contributions	662	2,741
Contributions subsequent to the measurement date	3,436	N/A
Total	\$4,422	\$13,021

\$3,436 reported as deferred outflows of resources related to OPEB, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022 Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31,	
2022	(2,918)
2023	(2,736)
2024	(2,730)
2025	(2,732)
2026	(867)
Thereafter	(52)

Actuarial assumptions. The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Actuarial cost method	Entry age
Price inflation	2.40%
Real wage growth	1.10%
Wage inflation	3.50%
Salary increases, including wage inflation	3.50% in aggregate
Long-term investment rate of return, net of OPEB plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Health care cost trend rates	
PERA benefit structure:	
Service-based premium subsidy	0.00%
PERACare Medicare plans	8.10% in 2020, gradually decreasing to 4.50% in 2029
Medicare Part A premiums	3.50% in 2020, gradually increasing to 4.50% in 2029

In determining the additional liability for PERACare enrollees who are age 65 or older and who are not eligible for premium-free Medicare Part A in the December 31, 2019, valuation, the following monthly costs/premiums (actual dollars) are assumed for 2020 for the PERA Benefit Structure:

		Initial Costs for Members without Medicare Part A		
		Monthly Cost	Monthly Premium	Monthly Cost Adjusted to Age 65
Medicare Plan				
Medicare Advantage/Self-Insured Rx		\$588	\$227	\$550
Kaiser Permanente Medicare Advantage HMO		621	232	586

The 2020 Medicare Part A premium is \$458 (actual dollars) per month.

All costs are subject to the health care cost trend rates, as discussed below. Health care cost trend rates reflect the change in per capita health costs over time due to factors such as medical inflation, utilization, plan design, and technology improvements. For the PERA benefit structure, health care cost trend rates are needed to project the future costs associated with providing benefits to those PERACare enrollees not eligible for premium-free Medicare Part A.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Health care cost trend rates for the PERA benefit structure are based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models and industry methods developed by health plan actuaries and administrators. In addition, projected trends for the Federal Hospital Insurance Trust Fund (Medicare Part A premiums) provided by the Centers for Medicare & Medicaid Services are referenced in the development of these rates. Effective December 31, 2019, the health care cost trend rates for Medicare Part A premiums were revised to reflect the current expectation of future increases in rates of inflation applicable to Medicare Part A premiums.

The PERA benefit structure health care cost trend rates used to measure the total OPEB liability are summarized in the table below:

Year	PERACare Medicare Plans	Medicare Part A Premiums
2020	8.10%	3.50%
2021	6.40%	3.75%
2022	6.00%	3.75%
2023	5.70%	3.75%
2024	5.50%	4.00%
2025	5.30%	4.00%
2026	5.10%	4.00%
2027	4.90%	4.25%
2028	4.70%	4.25%
2029+	4.50%	4.50%

Mortality assumptions used in the December 31, 2019 valuation for the determination of the total pension liability for each of the Division Trust Funds as shown below were applied, as applicable, in the determination of the total OPEB liability for the HCTF. Affiliated employers of the State, School, Local Government, and Judicial Divisions participate in the HCTF.

Healthy mortality assumptions for active members were based on the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Post-retirement non-disabled mortality assumptions for the State and Local Government Divisions were based on the RP-2014 Healthy Annuitant Mortality Table, adjusted as follows:

- **Males:** Mortality improvement projected to 2018 using the MP-2015 projection scale, a 73 percent factor applied to rates for ages less than 80, a 108 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

- **Females:** Mortality improvement projected to 2020 using the MP-2015 projection scale, a 78 percent factor applied to rates for ages less than 80, a 109 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

The mortality assumption for disabled retirees was based on 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The actuarial assumptions used in the December 31, 2019, valuation were based on the results of the 2016 experience analysis for the period January 1, 2012, through December 31, 2015, as well as the October 28, 2016, actuarial assumptions workshop and were adopted by PERA's Board during the November 18, 2016, Board meeting.

Based on the 2020 experience analysis, dated October 28, 2020, and November 4, 2020, for the period of January 1, 2016, through December 31, 2019, revised economic and demographic assumptions were adopted by PERA's Board on November 20, 2020, and were effective as of December 31, 2020. The assumptions shown below were reflected in the roll forward calculation of the total OPEB liability from December 31, 2019, to December 31, 2020.

	Trust Fund			
	State Division	School Division	Local Government Division	Judicial Division
Actuarial cost method	Entry age	Entry age	Entry age	Entry age
Price inflation	2.30%	2.30%	2.30%	2.30%
Real wage growth	0.70%	0.70%	0.70%	0.70%
Wage inflation	3.00%	3.00%	3.00%	3.00%
Salary increases, including wage inflation:				
Members other than State Troopers	3.30%- 10.90%	3.40%- 11.00%	3.20%- 11.30%	2.80%-5.30%
State Troopers	3.20%- 12.40%	N/A	3.20%- 12.40% ¹	N/A

¹ C.R.S. § 24-51-101 (46), as amended, expanded the definition of "State Troopers" to include certain employees within the Local Government Division, effective January 1, 2020. See Note 4 of the Notes to the Financial Statements in PERA's 2020 Annual Report for more information.

The long-term rate of return, net of OPEB plan investment expenses, including price inflation and discount rate assumptions were 7.25 percent.

Rates of termination/withdrawal, retirement, and disability were revised to more closely reflect actual experience. Mortality assumptions used in the roll forward calculations for the determination of the total pension liability for each of the Division Trust Funds as shown below were applied, as applicable, in the roll forward calculation for the HCTF, using a headcount-weighted basis.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Pre-retirement mortality assumptions for the State and Local Government Divisions (Members other than State Troopers) were based upon the PubG-2010 Employee Table with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for the State and Local Government Divisions (Members other than State Troopers) were based upon the PubG-2010 Healthy Retiree Table, adjusted as follows:

- **Males:** 94 percent of the rates prior to age 80 and 90 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 87 percent of the rates prior to age 80 and 107 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- **Males:** 97 percent of the rates for all ages, with generational projection using scale MP-2019.
- **Females:** 105 percent of the rates for all ages, with generational projection using scale MP-2019.

Disabled mortality assumptions for Members other than State Troopers were based upon the PubNS-2010 Disabled Retiree Table using 99 percent of the rates for all ages with generational projection using scale MP-2019.

The mortality tables described above are generational mortality tables on a head-count weighted basis.

The following health care costs assumptions were updated and used in the roll forward calculation for the HCTF:

- Initial per capita health care costs for those PERACare enrollees under the PERA benefit structure who are expected to attain age 65 and older ages and are not eligible for premium-free Medicare Part A benefits were updated to reflect the change in costs for the 2020 plan year.
- The health care cost trend rates for Medicare Part A premiums were revised to reflect the then-current expectation of future increases in rates of inflation applicable to Medicare Part A premiums.

Actuarial assumptions pertaining to per capita health care costs and their related trend rates are analyzed and updated annually by the Board's actuary, as discussed above.

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four to five years for PERA. Recently this assumption has been reviewed more frequently. The most recent analyses were outlined in the Experience Study report dated October 28, 2020. As a result of the November 20, 2020, PERA Board meeting, the following economic assumptions were changed, effective December 31, 2020:

- Price inflation assumption decreased from 2.40 percent per year to 2.30 percent per year.
- Real rate of investment return assumption increased from 4.85 percent per year, net of investment expenses to 4.95 percent per year, net of investment expenses.
- Wage inflation assumption decreased from 3.50 percent per year to 3.00 percent per year.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25 percent long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, to be effective January 1, 2020. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	54.00%	5.60%
Fixed Income	23.00%	1.30%
Private Equity	8.50%	7.10%
Real Estate	8.50%	4.40%
Alternatives ¹	6.00%	4.70%
Total	100.00%	

¹ The Opportunity Fund's name changed to Alternatives, effective January 1, 2020.

In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25 percent.

Sensitivity of the Town of Lake City proportionate share of the net OPEB liability to changes in the Health Care Cost Trend Rates. The following presents the net OPEB liability using the current health care cost trend rates applicable to the PERA benefit structure, as well as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rates:

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

	1% Decrease in Trend Rates	Current Trend Rates	1% Increase in Trend Rates
Initial PERACare Medicare trend rate	7.10%	8.10%	9.10%
Ultimate PERACare Medicare trend	3.50%	4.50%	5.50%
Initial Medicare Part A trend rate	2.50%	3.50%	4.50%
Ultimate Medicare Part A trend rate	3.50%	4.50%	5.50%
Net OPEB Liability	\$106,482	\$109,308	\$112,596

Discount rate. The discount rate used to measure the total OPEB liability was 7.25 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated health care cost trend rates for Medicare Part A premiums as of the December 31, 2020, measurement date.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00 percent.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- Estimated transfers of dollars into the HCTF representing a portion of purchase service agreements intended to cover the costs associated with OPEB benefits.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the HCTF's FNP was projected to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25 percent on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25 percent.

Sensitivity of the Town of Lake City proportionate share of the net OPEB liability to changes in the discount rate. The following presents the proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net OPEB liability	\$36,567	\$31,922	\$27,953

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 6 Defined Benefit Pension Plan and Other Post Employment Benefits (Continued)

Detailed information about the HCTF's fiduciary net position is available in PERA's Annual Report which can be obtained at www.copera.org/investments/pera-financial-reports.

Note 7 Risk Management

Risk Management Insurance Pool

The Town is self-insured for property and liability insurance. In order to mitigate risk, the Town is a member of the Colorado Intergovernmental Risk Sharing Agency ("CIRSA") and Colorado Intergovernmental Risk Sharing Agency Worker's Compensation ("CIRSA/WC"). CIRSA and CIRSA/WC have a legal obligation for claims against their members to the extent that funds are available in their annually established loss fund and amounts are available from insurance providers under excess specific and aggregate insurance contracts. Losses incurred in excess of loss funds and amounts recoverable from excess insurance are direct liabilities of the participating members. CIRSA and CIRSA/WC have indicated that the amount of any excess losses would be billed to members in proportion to their contributions in the years such excess occurs, although they are not legally required to do so. Additionally, the Town may receive credit on future contributions in the event of a surplus.

CIRSA has entered into various excess insurance contracts to limit large losses and minimize exposure on large risks. Excess of loss contracts in effect during 2021 limit CIRSA's per occurrence exposure to 100% of \$5,000,000 in excess of \$1,000,000 per claim for property coverage, and 100% of \$500,500,000 in excess of \$500,000 per claim for excess property coverage and provide coverage to specified upper limits. The excess of loss contract for workers' compensation coverage limits CIRSA's per occurrence exposure to \$500,000 for 2021 and provides coverage to statutory limits for the State of Colorado. The ultimate liability to the Town resulting from claims not covered by CIRSA and CIRSA/WC is not presently determinable. Management is of the opinion that the final outcome of such claims, if any, will not have a material adverse effect on the Town's financial statements.

Note 8 Tax, Spending, and Debt Limitation

Article X, Section 20 of the Colorado Constitution, The Taxpayer's Bill of Rights (TABOR), contains several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. TABOR is complex and subject to judicial interpretation. The Town believes it is in compliance with the requirements of TABOR.

Spending and revenue limits are determined based on the prior year's fiscal year spending adjusted for allowable increases based upon inflation and local growth. Fiscal year spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the fiscal year spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish emergency reserves, which must be at least 3% of fiscal year spending, excluding bonded debt service. Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls or salary or benefit increases. This Town had an emergency reserve of \$33,014 as of December 31, 2021.

In November 1994, the voters within the Town approved the collection, retention and expenditure of the full revenues generated by the existing 4% sales and use tax. The voters of the Town of Lake City, Colorado passed a second ballot issue in 1999 authorizing the Town to collect and

Town of Lake City, Colorado
Notes to Financial Statements (Continued)
December 31, 2021

Note 8 Tax, Spending, and Debt Limitation (Continued)

expend the full revenues generated during 1998 and each subsequent year, from its existing tax rates, to receive and expend state grants and funds from other sources and to receive and expend all sales and property tax revenues without limitations or condition and without limiting the collection or spending of any other revenues or funds under Article X, Section 20 of the Colorado Constitution or any other law.

Required Supplemental Information

Town of Lake City, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property taxes	\$ 64,217	\$ 61,082	\$ (3,135)
Specific ownership taxes	5,000	5,504	504
Other taxes and franchise fees	474,100	748,242	274,142
Grants	858,062	196,466	(661,596)
Donations	4,000	6,586	2,586
Licenses and permits	16,000	16,584	584
Fees for services	11,000	19,610	8,610
Penalties and fines	1,500	9,629	8,129
Rental income	-	6,556	6,556
Investment income	-	2,130	2,130
Other	7,000	28,083	21,083
Transfers In	-	40,000	40,000
Total Revenues	<u>1,440,879</u>	<u>1,140,472</u>	<u>(300,407)</u>
Expenditures			
Current			
General government	181,661	191,261	(9,600)
Public works	114,979	94,056	20,923
Public safety	97,371	97,371	-
Culture, parks and recreation	228,153	207,036	21,117
Capital outlay	<u>1,058,062</u>	<u>73,934</u>	<u>984,128</u>
Total Expenditures	<u>1,680,226</u>	<u>663,658</u>	<u>1,016,568</u>
Net Change in Fund Balance	<u>\$ (239,347)</u>	<u>476,814</u>	<u>\$ 716,161</u>
Fund Balance, Beginning		916,582	
Fund Balance, End		<u>\$ 1,393,396</u>	

See the accompanying Independent Auditor's report

Town of Lake City, Colorado
Required Supplementary Information
Schedule of the Town's Proportionate Share of the Net Pension Liability - PERA
Last 10 Fiscal Years *

	2020	2019	2018	2017	2016	2015	2014	2013
Town's proportion of the net pension liability / asset	0.0440115621%	0.0438135014%	0.0463913391%	0.0450910000%	0.0473040000%	0.0476620000%	0.0472560000%	0.4681000000%
Town's proportional share of the net pension liability (asset)	\$ 229,356	\$ 320,448	\$ 583,238	\$ 502,061	\$ 638,763	\$ 525,038	\$ 423,559	\$ 385,207
Town's percentage of net pension liability as a percent of covered payroll	67.98%	102.20%	191.68%	176.50%	222.78%	193.97%	163.57%	154.25%
Town's covered payroll	337,367	313,541	304,278	284,456	286,720	270,686	258,943	249,732
Total pension liability	5,715,765,000	5,324,353,000	5,228,602,000	5,396,516,000	5,123,847,000	4,762,090,000	4,647,777,000	4,517,239,000
Plan fiduciary net position	5,194,638,000	4,592,962,000	3,971,389,000	4,283,086,000	3,773,506,000	3,660,509,000	3,751,468,000	3,508,312,000
Net pension liability (asset)	<u>\$ 521,127,000</u>	<u>\$ 731,391,000</u>	<u>\$ 1,257,213,000</u>	<u>\$ 1,113,430,000</u>	<u>\$ 1,350,341,000</u>	<u>\$ 1,101,581,000</u>	<u>\$ 896,309,000</u>	<u>\$ 1,008,927,000</u>
Plan fiduciary net position as a percentage of the total pension liability	91%	86%	76%	79%	74%	77%	81%	78%

* This report is intended to show 10 years of data. Additional years will be presented as they become available.

Town of Lake City, Colorado
Schedule of Pension Contributions Multiyear - PERA
Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution	Actual Contribution *	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
(a)	(b)	(c)	(d) = (b) - (c)	(e)	(f)
2013	\$ 31,666	\$ 31,666	\$ -	249,732	12.68%
2014	32,834	32,834	-	258,943	12.68%
2015	34,323	34,323	-	270,686	12.68%
2016	36,356	36,356	-	286,720	12.68%
2017	36,069	36,069	-	284,456	12.68%
2018	38,582	38,582	-	304,278	12.68%
2019	39,757	39,757	-	313,541	12.68%
2020	42,778	42,778	-	337,367	12.68%

The schedule is intended to show ten years of data. The remaining years will be shown as the data becomes available.

Town of Lake City, Colorado
Required Supplementary Information
Schedule of the Town's Proportionate Share of the Net OPEB Liability - PERA
Last 10 Fiscal Years *

	2020	2019	2018	2017	2016
Town's proportion of the net pension liability / asset	0.0033559354%	0.0033556760%	0.0035976359%	0.0035038000%	0.0036312000%
Town's proportional share of the net pension liability (asset)	\$ 31,922	\$ 37,717	\$ 48,947	\$ 45,536	\$ 47,070
Town's percentage of net pension liability as a percent of covered payroll	9.46%	12.03%	16.09%	16.01%	16.42%
Town's covered payroll	337,367	313,541	304,278	284,456	286,720
Total pension liability	1,413,526,000	1,488,508,000	1,639,734,000	1,575,822,000	1,556,762,000
Plan fiduciary net position	463,301,000	364,510,000	279,192,000	276,222,000	260,228,000
Net pension liability (asset)	<u>\$ 950,225,000</u>	<u>\$ 1,123,998,000</u>	<u>\$ 1,360,542,000</u>	<u>\$ 1,299,600,000</u>	<u>\$ 1,296,534,000</u>
Plan fiduciary net position as a percentage of the total pension liability	33%	24%	17%	18%	17%

* This report is intended to show 10 years of data. Additional years will be presented as they become available.

Town of Lake City, Colorado
Schedule of OPEB Contributions Multiyear - PERA
Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution	Actual Contribution *	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
(a)	(b)	(c)	(d) = (b) - (c)	(e)	(f)
2016	\$ 2,925	\$ 2,925	\$ -	286,720	1.02%
2017	2,901	2,901	-	284,456	1.02%
2018	3,104	3,104	-	304,278	1.02%
2019	3,200	3,200	-	313,541	1.02%
2020	3,441	3,441	-	337,367	1.02%

The schedule is intended to show ten years of data. The remaining years will be shown as the data becomes available.

Other Supplemental Information

Town of Lake City, Colorado
Budgetary Comparison Schedule
Conservation Trust Fund
For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ -	\$ 4,761	\$ 4,761
Investment income	-	26	(26)
Total Revenues	<u>-</u>	<u>4,787</u>	<u>4,735</u>
Expenditures			
Culture, parks and recreation	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>4,787</u>	<u>\$ 4,735</u>
Fund Balance, Beginning		<u>23,293</u>	
Fund Balance, Ending		<u>\$ 28,080</u>	

See the accompanying Independent Auditor's report

Town of Lake City, Colorado
Budgetary Comparison Schedule
Water and Sewer Fund
For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for services	\$ 614,040	\$ 593,097	\$ (20,943)
Tap fees	10,000	30,750	20,750
Grants	-	33,812	33,812
Investment income	3,500	12	(3,488)
Other	1,300	6,686	5,386
Total Revenues	<u>628,840</u>	<u>664,357</u>	<u>35,517</u>
Expenditures			
Current			
General and Administrative	322,793	267,218	55,575
Operations	174,238	258,850	(84,612)
Debt service	-	205,818	(205,818)
Capital outlay	127,000	14,041	112,959
Transfers	-	40,000	(40,000)
Total Expenditures	<u>624,031</u>	<u>785,927</u>	<u>(161,896)</u>
Net Change in Fund Balance	<u>\$ 4,809</u>	<u>(121,570)</u>	<u>\$ (126,379)</u>

Reconciliation to Change in Net Position

Less Depreciation expense	(186,216)
Add: Capital outlay	14,041
Principal paid on long-term debt	197,469
Change in Net Position	<u><u>\$ (96,276)</u></u>

Special Reports



COLORADO
Department of Transportation

Steps for printing your content and returning to 'Edit Mode

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

Annual Highway Finance Report - CY21

Email address: consultant@townoflakecity.co

City/County: Lake City

Receipts, Disbursements & Costs

II - Receipts for Road & Street Purposes

A. Receipts from local sources

2. General Fund Appropriations:	\$	0.00
3. Other local imposts: <i>from A.3. Total' below)</i>	\$	78,125.52
4. Miscellaneous local receipts: <i>from A.4. Total' below)</i>	\$	0.00
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: \$ 78,125.52

B. Private Contributions \$ 0.00

Receipts, Disbursements & Costs

II - Receipts for Road & Street Purposes (Detail)

A.3. Other local imposts

a. Property Taxes & Assessments	\$	64,217.00
b. Other Local Imposts		
1. Sales Taxes:	\$	4,861.02
2. Infrastructure and Impact Fees:	\$	0.00
3. Liens:	\$	0.00
4. Licenses:	\$	0.00
5. Specific Ownership and/or Other:	\$	9,047.50

Total: (a + b) carried to 'Other local imposts' above \$ 78,125.52

A.4. Miscellaneous local receipts

a. Interest on Investments:	\$	0.00
b. Traffic fines and Penalties:	\$	0.00
c. Parking Garage Fees:	\$	0.00
d. Parking Meter Fees:	\$	0.00
e. Sale of Surplus Property:	\$	0.00
f. Charges for Services:	\$	0.00
g. Other Misc. Receipts:	\$	0.00
h. Other:	\$	0.00

Total: (a through h) carried to 'Misc local receipts' above \$ 0.00

C. Receipts from State Government

1. Highway User Taxes:	\$	32,487.05
3. Other State funds:		
c. Motor Vehicle Registrations:	\$	0.00
d. Other (Specify):		
Comments: undefined	\$	0.00
e. Other (Specify):		
Comments: undefined	\$	0.00

Total: (1+3c,d,e) \$ 32,487.05

D. Receipts from Federal Government

2. Other Federal Agencies

a. Forest Service:	\$	0.00
b. FEMA:	\$	0.00
c. HUD:	\$	0.00
d. Federal Transit Administration:	\$	0.00
e. U.S. Corp of Engineers	\$	0.00
f. Other Federal:	\$	0.00

Total: (2a-f) \$ 0.00

Receipts, Disbursements & Costs**III - Disbursements for Road & Street Purposes****A. Local highway disbursements**

1. Capital outlay: (from A.1.d. 'Total Capital Outlay' below)	\$	0.00
2. Maintenance:	\$	28,880.00
3. Road and street services		
a. Traffic control operations:	\$	10,242.34
b. Snow and ice removal:	\$	15,375.00
c. Other:	\$	0.00
4. General administration and miscellaneous	\$	35,734.00
5. Highway law enforcement and safety	\$	0.00
Total: (A.1-5)	\$	90,231.34

B. Debt service on local obligations

1. Bonds		
a. Interest	\$	0.00
b. Redemption	\$	0.00
2. Notes		
a. Interest	\$	0.00
b. Redemption	\$	0.00

SubTotal: (1+2) \$ 0.00

C. Payments to State for Highways: \$ 0.00

D. Payments to Toll Facilities: \$ 0.00

Total Disbursements: (A+B+C+D) \$ 90,231.34

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	\$ 0.00	\$ 0.00
b. Engineering Costs:	\$ 0.00	\$ 0.00	\$ 0.00
c. Construction			
1. New Facilities:	\$ 0.00	\$ 0.00	\$ 0.00
2. Capacity Improvements:	\$ 0.00	\$ 0.00	\$ 0.00
3. System Preservation:	\$ 0.00	\$ 0.00	\$ 0.00
4. System Enhancement:	\$ 0.00	\$ 0.00	\$ 0.00
5. Total Construction:			\$ 0.00
d. Total Capital Outlay: (Lines A.1.a. + 1.b. + 1.c.5)			\$ 0.00

Receipts, Disbursements & Costs

IV. Local Highway Debt Status

	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
A. Bonds (Total)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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
\$ 29,082.92	\$ 110,612.57	\$ 90,231.34	\$ 49,464.15	\$ 0.00

Notes and Comments:

undefined

Please enter your name: Michelle

Please provide a telephone number where you may be reached: 970-944-2333

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



Contact: Paige Castaneda | Email: Paige.Castaneda@state.co.us | Phone: 720-443-3102

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FORM FHWA-536e (Version 8.00) - CY21

Town of Lake City Water and Sewer bill Public Works Report

July, 2022

For the month of June, the Town of Lake City produced 16,281,300 gallons of safe drinking water and the Wastewater Treatment Plant processed 4,958,750 gallons of wastewater. For the same period last year the Town produced 17,272,200 gallons of water and processed 4,998,556 gallons of wastewater.

Water : With summer in full swing Public works has been very busy. We had multiple taps add to our system in July. We assisted contractors with the taps and documented the locations. Public works also performed the quarterly tank inspections. They also performed the flushing program that is vital during the summer months. This flushing is on dead end lines to prevent carcinogens from forming. Looped lines do not need to have this work performed. With the highway paving project coming through Town, we ran in to many issues with the footprint of the highway. During the planning phase the Town was assured that the highway would not increase in size. Now that the work has been completed many of the valves and manholes have been covered by asphalt along the highway by Untied. After lot of discussion Untied will pay for the materials need to raise the valves and manholes and Public works will raise them to grade. Much of Public works time was consumed by building a list of needed materials. I have been working to find more meter pits to house water meters.

Wastewater: With construction in full swing we also have costumers taping in to the collection system as well. We also assisted customers that were having sewer issues. The line was replaced with PVC and plans were made to redo the collection system in the shoulder season. Work will start to raise manholes to grade soon.

Streets and Alleys: With heavy rains this summer the drainage system repairs have paid off. We have not had any major issues on Town roads and I feel it is because of these repairs. Work continues to reestablish theses drainages and clean out culverts all over town. Road maintenance also was performed all over Town. The work to raise water valves and manholes is time consuming because every intersection has at least one valve cluster and one manhole, if not more than one. This infrastructure is at different grades and requires each piece to be dug up and measured. Lots of time has been spent on 3rd street as well trying to resolve issues until WSG can come back up and complete the work.

Other: Public works was in the 4th of July parade for the first time since I can remember. I feel this was a good public relations activity. I would like to thank Willy and Danny for stepping up during my recovery time. They have done a wonderful job in my absence. I would also like to give my condolences to Danny for his lost.

Respectfully Submitted,
Jameson Johnston
Public Works Director

TOWN OF LAKE CITY
COMBINED CASH INVESTMENT
JULY 31, 2022

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	81,580.14
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	2,167,608.29
999-104-200-000	CERTIFICATES OF DEPOSIT	30,535.16
999-104-300-000	COLOTRUST	208,171.01
999-175-000-000	CASH CLEARING - UTILITIES	(56,406.60)
TOTAL COMBINED CASH		2,431,488.00
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(2,431,488.00)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	1,000,756.62
300	ALLOCATION TO CONSERVATION TRUST FUND	(740.00)
600	ALLOCATION TO WATER & SEWER FUND	1,431,471.38
TOTAL ALLOCATIONS TO OTHER FUNDS		2,431,488.00
ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000		(2,431,488.00)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

TOWN OF LAKE CITY
BALANCE SHEET
JULY 31, 2022

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	1,000,756.62	
100-101-000-000	PETTY CASH	356.00	
100-105-000-000	TAXES RECEIVABLE	64,217.00	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	.10	
	TOTAL ASSETS		1,065,329.72

LIABILITIES AND EQUITY

LIABILITIES

100-200-000-000	FACILITY RENTAL DEPOSITS	1,140.00	
100-201-000-000	ENCROACHMENT DEPOSITS	3,250.00	
100-202-000-000	ACCOUNTS PAYABLE	2,801.13	
100-216-000-000	ACCRUED WAGES	2,836.08	
100-217-000-000	MEDICARE PAYABLE	83.29	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	2,124.74	
100-217-200-000	STATE WITHHOLDING PAYABLE	846.00	
100-217-300-000	RETIREMENT PAYABLE	1,658.34	
100-217-400-000	ACC INSURANCE PAYABLE	12,980.92	
100-222-100-000	DEFERRED PROPERTY TAXES	64,217.00	
	TOTAL LIABILITIES		91,937.50

FUND EQUITY

100-280-000-000	FUND BALANCE	1,243,554.09	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	(420,003.87)	
	BALANCE - CURRENT DATE	973,392.22	
	TOTAL FUND EQUITY		973,392.22
	TOTAL LIABILITIES AND EQUITY		1,065,329.72

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
100-311-000-000	PROPERTY TAXES	10,090.71	58,977.32	64,176.00	5,198.68	91.9
100-312-000-000	SPECIFIC OWNERSHIP TAX	609.61	2,600.27	5,000.00	2,399.73	52.0
100-313-100-000	SALES TAX	38,993.27	143,141.08	500,000.00	356,858.92	28.6
100-314-100-000	MOTOR VEHICLE SALES TAX	494.00	923.50	3,000.00	2,076.50	30.8
100-314-200-000	CIGARETTE TAX	.00	580.47	900.00	319.53	64.5
100-314-300-000	BUILDING USE TAX	.00	.00	30,000.00	30,000.00	.0
100-316-100-000	FRANCHISE TAX (PHONE CO.)	.00	.00	10,000.00	10,000.00	.0
100-319-000-000	PENALTIES AND INTEREST	33.97	41.21	500.00	458.79	8.2
	TOTAL TAXES	50,221.56	206,263.85	613,576.00	407,312.15	33.6
	<u>PERMITS AND FEES</u>					
100-321-100-000	LIQUOR LICENSE FEE	48.75	3,925.00	2,000.00	(1,925.00)	196.3
100-322-100-000	BUILDING PERMITS	934.22	6,751.39	11,000.00	4,248.61	61.4
100-322-110-000	SIGN PERMITS	.00	.00	100.00	100.00	.0
100-322-200-000	LODGING PERMIT	1,125.00	6,650.00	1,900.00	(4,750.00)	350.0
100-322-400-000	BUSINESS LICENSE	55.00	1,480.00	1,000.00	(480.00)	148.0
100-322-800-000	SPECIAL USE PERMITS	.00	375.00	.00	(375.00)	.0
	TOTAL PERMITS AND FEES	2,162.97	19,181.39	16,000.00	(3,181.39)	119.9
	<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	GRANT MONIES	.00	.00	1,051,020.00	1,051,020.00	.0
100-334-100-000	MINERAL LEASE/SEVERANCE TAX	.00	.00	1,500.00	1,500.00	.0
100-334-300-000	COVID RELIEF FUND	49,515.90	49,515.90	35,041.29	(14,474.61)	141.3
100-335-100-000	MOTOR VEHICLE SPECIAL ASSESS	975.00	2,758.50	1,500.00	(1,258.50)	183.9
100-335-200-000	HIGHWAY USERS TAX	2,082.88	13,053.18	25,000.00	11,946.82	52.2
	TOTAL INTERGOVERNMENTAL REVENUE	52,573.78	65,327.58	1,114,061.29	1,048,733.71	5.9
	<u>RECREATION REVENUE</u>					
100-341-300-000	ZONING AND SUBDIVISION FEES	.00	50.00	.00	(50.00)	.0
100-341-800-000	SALE OF COPIES	.00	1.80	.00	(1.80)	.0
100-347-800-000	RECREATION PROGRAM FEES	1,490.00	9,385.00	2,000.00	(7,385.00)	469.3
100-347-810-000	RECREATION FEES (SKI HILL)	.00	16,202.00	9,000.00	(7,202.00)	180.0
100-347-811-000	REC FEES (SKI HILL DONATIONS)	.00	3,274.50	1,000.00	(2,274.50)	327.5
100-347-820-000	ICE WALL EVENTS	.00	1,903.00	2,000.00	97.00	95.2
100-347-825-000	ICE WALL DONATIONS	.00	4,866.50	1,000.00	(3,866.50)	486.7
	TOTAL RECREATION REVENUE	1,490.00	35,682.80	15,000.00	(20,682.80)	237.9

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COURT REVENUE</u>					
100-351-000-000	COURT FINES	1,536.00	3,227.00	1,500.00	(1,727.00)	215.1
	TOTAL COURT REVENUE	1,536.00	3,227.00	1,500.00	(1,727.00)	215.1
	<u>OTHER REVENUE</u>					
100-361-100-000	EARNINGS ON DEPOSITS	413.52	2,762.75	2,000.00	(762.75)	138.1
100-362-200-000	RENTS FROM BUILDINGS	.00	4,546.66	3,000.00	(1,546.66)	151.6
100-363-000-000	DEPOSITS FOR W&S SERVICE	680.00	4,760.00	.00	(4,760.00)	.0
100-364-000-000	REFUNDS	.00	310.29	.00	(310.29)	.0
100-366-100-000	HISTORIC PRESERVATION COA	50.00	350.00	500.00	150.00	70.0
100-369-000-000	MISCELLANEOUS REVENUES	43.50	871.00	1,000.00	129.00	87.1
	TOTAL OTHER REVENUE	1,187.02	13,600.70	6,500.00	(7,100.70)	209.2
	<u>SOURCE 37</u>					
100-370-000-000	TRANSFER FROM OTHER FUNDS	.00	.00	15,445.00	15,445.00	.0
	TOTAL SOURCE 37	.00	.00	15,445.00	15,445.00	.0
	TOTAL FUND REVENUE	109,171.33	343,283.32	1,782,082.29	1,438,798.97	19.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TOWN ADMIN</u>					
100-411-100-111	SALARIES - BOT	450.00	2,750.00	8,000.00	5,250.00	34.4
100-411-100-144	FICA--MEDICARE - BOT	6.53	36.28	130.50	94.22	27.8
100-411-100-145	PERA - BOT	66.29	393.61	1,250.00	856.39	31.5
100-411-100-330	PUBLICITY, DUES, & SUBS.- BOT	.00	.00	500.00	500.00	.0
100-411-100-347	COMPUTER HARDWARE/SOFTWARE	1,237.60	7,307.59	4,000.00	(3,307.59)	182.7
100-411-100-350	PROFESSIONAL SERVICES- BOT	8,300.00	30,675.00	82,125.00	51,450.00	37.4
100-411-100-370	TRAVEL AND MEETINGS - BOT	149.17	3,241.10	1,500.00	(1,741.10)	216.1
100-411-100-397	CONTRACT PAYMENTS- BOT	.00	19,552.87	.00	(19,552.87)	.0
100-411-100-400	BOT DONATIONS	.00	7,500.00	105,500.00	98,000.00	7.1
100-411-100-495	MISCELLANEOUS EXPENSES-BOT	40.37	(18.59)	300.00	318.59	(6.2)
100-411-200-330	PUBLICITY, SUBSCRIPTIONS & DUE	.00	60.00	.00	(60.00)	.0
100-411-400-111	SALARIES -TOWN ADMIN	3,223.82	18,041.78	59,510.00	41,468.22	30.3
100-411-400-142	WORKMEN'S COMPENSATION - TOWN	853.00	3,115.50	10,000.00	6,884.50	31.2
100-411-400-143	HEALTH INSURANCE - TOWN ADMIN	1,665.60	10,184.56	7,500.00	(2,684.56)	135.8
100-411-400-144	FICA-MEDICARE - TOWN ADMIN	46.33	248.68	870.00	621.32	28.6
100-411-400-145	PERA - TOWN ADMIN	474.86	7,747.15	11,345.00	3,597.85	68.3
100-411-400-210	OFFICE SUPPLIES - TOWN ADMIN.	76.80	351.70	1,000.00	648.30	35.2
100-411-400-220	OPERATING SUPPLIES- TOWN ADMIN	93.15	1,198.11	1,300.00	101.89	92.2
100-411-400-230	R & M SUPPLIES - TOWN HALL	.00	8.38	200.00	191.62	4.2
100-411-400-311	POSTAGE - TOWN ADMIN.	.00	174.00	700.00	526.00	24.9
100-411-400-320	PRINTING AND COPYING	1,171.20	2,151.05	3,000.00	848.95	71.7
100-411-400-330	PROF DUES, SUBS, AND MEMBERSHI	2,597.39	14,081.90	1,500.00	(12,581.90)	938.8
100-411-400-331	LEGAL NOTICES - TOWN HALL	138.60	1,841.60	3,000.00	1,158.40	61.4
100-411-400-345	TELEPHONE/INTERNET - TOWN HALL	286.96	1,602.45	5,000.00	3,397.55	32.1
100-411-400-346	EMPLOYEE CELL PHONES	332.88	1,792.13	4,000.00	2,207.87	44.8
100-411-400-347	COMPUTERS AND SOFTWARE R&M	976.70	976.70	16,000.00	15,023.30	6.1
100-411-400-350	PROFESSIONAL SERVICES-TOWN HAL	.00	24,784.56	2,000.00	(22,784.56)	1239.2
100-411-400-352	LEGAL SERVICES	.00	1,804.50	15,000.00	13,195.50	12.0
100-411-400-354	AUDITING - TOWN HALL	.00	.00	8,000.00	8,000.00	.0
100-411-400-360	R & M SERVICES - TOWN HALL	.00	.00	500.00	500.00	.0
100-411-400-370	TRAVEL, TRAINING, MEETING-TOWN H	298.66	2,745.95	2,000.00	(745.95)	137.3
100-411-400-495	MISC. EXPENSES - TOWN HALL	.00	1,614.50	2,000.00	385.50	80.7
100-411-400-510	INSURANCE - TOWN HALL	2,714.99	10,859.96	22,000.00	11,140.04	49.4
100-411-400-947	OFFICE EQUIPMENT - TOWN HALL	.00	.00	500.00	500.00	.0
100-411-800-495	MISC EXPENSES	.00	433.60	.00	(433.60)	.0
	TOTAL TOWN ADMIN	25,200.90	177,256.62	380,230.50	202,973.88	46.6
	<u>MUNICIPAL COURT</u>					
100-412-100-111	SALARIES - MUNICIPAL COURT	600.00	4,200.00	6,000.00	1,800.00	70.0
100-412-100-144	FICA-MEDICARE-MUNICIPAL COURT	8.70	52.20	87.00	34.80	60.0
100-412-100-145	PERA - MUNICIPAL COURT	88.38	600.66	510.00	(90.66)	117.8
100-412-100-330	PUBLICITY,SUBS,DUES - M. COURT	.00	.00	20.00	20.00	.0
100-412-100-370	TRAVEL & MEETINGS - M. COURT	.00	.00	750.00	750.00	.0
100-412-100-495	MISC. EXPENSES - M. COURT	.00	.00	1,000.00	1,000.00	.0
	TOTAL MUNICIPAL COURT	697.08	4,852.86	8,367.00	3,514.14	58.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ELECTIONS</u>					
100-414-000-111	ADMIN CONTRACT - ELECTIONS	.00	5,540.00	5,000.00	(540.00)	110.8
100-414-000-220	OPERATING SUPPLIES - ELECTIONS	.00	1,881.10	2,500.00	618.90	75.2
100-414-000-352	LEGAL FEES-ELECTION	.00	.00	500.00	500.00	.0
	<u>TOTAL ELECTIONS</u>	<u>.00</u>	<u>7,421.10</u>	<u>8,000.00</u>	<u>578.90</u>	<u>92.8</u>
	<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220	OPERATING SUPPLIES	1,047.86	3,286.49	13,000.00	9,713.51	25.3
100-419-400-223	JANITORIAL SUPPLIES-COMMFAC&PA	662.22	1,493.44	2,300.00	806.56	64.9
100-419-400-230	R & M SUPPLIES-COMM FAC & PARKS	125.64	846.76	2,500.00	1,653.24	33.9
100-419-400-341	ELECTRICITY - COMM FAC & PARKS	566.31	5,364.09	6,200.00	835.91	86.5
100-419-400-344	PROPANE - COMM FACILITIES&PARK	121.43	6,601.75	15,000.00	8,398.25	44.0
100-419-400-356	ICE WALL-COMM FAC&PARKS	156.27	9,730.56	6,500.00	(3,230.56)	149.7
100-419-400-360	R & M SERVICES-COMM FAC& PARKS	690.00	11,197.90	22,000.00	10,802.10	50.9
100-419-400-361	TRASH COLLECTION-COMMFAC&PARKS	1,085.00	1,861.75	9,000.00	7,138.25	20.7
	<u>TOTAL COMMUNITY FAC & PARKS</u>	<u>4,454.73</u>	<u>40,382.74</u>	<u>76,500.00</u>	<u>36,117.26</u>	<u>52.8</u>
	<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230	R&M SUPPLIES	.00	(219.43)	5,000.00	5,219.43	(4.4)
100-431-400-231	STREET SURFACE - DUST CONTROL	12,973.50	12,204.70	12,000.00	(204.70)	101.7
100-431-400-360	R&M SERVICES	.00	.00	3,000.00	3,000.00	.0
100-431-400-365	STREET LIGHTS	.00	178.04	.00	(178.04)	.0
100-431-400-370	STREET SIGNS	165.62	2,626.62	15,000.00	12,373.38	17.5
100-431-400-452	GRAVEL	.00	1,040.00	3,000.00	1,960.00	34.7
100-431-400-453	MISC. - MAINT OF CONDITION	12,030.00	12,030.00	8,000.00	(4,030.00)	150.4
100-431-500-230	R&M SUPPLIES-SNOW REMOVAL	.00	.00	5,000.00	5,000.00	.0
100-431-500-360	R&M SERVICES - SNOW REMOVAL	.00	11,114.85	25,000.00	13,885.15	44.5
100-431-800-111	SALARIES-S&A ADMIN	1,949.29	14,799.50	31,000.00	16,200.50	47.7
100-431-800-143	HEALTH INSURANCE-S&A ADMIN	.00	1,050.84	5,608.80	4,557.96	18.7
100-431-800-144	FICA-MEDICARE-S&A ADMIN	29.51	198.21	450.00	251.79	44.1
100-431-800-145	PERA-S&A ADMIN	306.54	2,160.13	4,410.00	2,249.87	49.0
100-431-800-146	TREASURER'S FEE S&A ADMIN	202.50	1,213.28	1,300.00	86.72	93.3
100-431-800-340	ELECTRIC-5TH ST PED BRIDGE	35.50	219.27	500.00	280.73	43.9
	<u>TOTAL STREETS & ALLEYS PROGRAMS</u>	<u>27,692.46</u>	<u>58,616.01</u>	<u>119,268.80</u>	<u>60,652.79</u>	<u>49.2</u>
	<u>DEPARTMENT 436</u>					
100-436-000-360	ROUND TOP REPAIR & MAINT SERV	.00	.00	1,500.00	1,500.00	.0
	<u>TOTAL DEPARTMENT 436</u>	<u>.00</u>	<u>.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>.0</u>

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>RECREATION</u>					
100-451-100-111	SALARIES - REC DEPT	4,299.92	41,097.17	80,560.00	39,462.83	51.0
100-451-100-112	PT SEASONAL	1,944.75	3,649.50	9,900.00	6,250.50	36.9
100-451-100-143	HEALTH INSURANCE - REC DEPT	832.80	10,099.09	18,696.00	8,596.91	54.0
100-451-100-144	FICA-MEDICARE - REC DEPT	89.64	621.34	1,250.00	628.66	49.7
100-451-100-145	PERA - REC DEPT	919.85	6,347.48	12,900.00	6,552.52	49.2
100-451-100-224	RECREATION SUPPLIES - REC.	5,089.61	8,122.00	10,000.00	1,878.00	81.2
100-451-100-350	PROFESSIONAL SVS - REC DEPT	.00	1,010.00	.00	(1,010.00)	.0
100-451-100-360	R & M SERVICES - RECREATION	.00	814.83	15,000.00	14,185.17	5.4
100-451-100-370	TRAVEL, TRAINING AND MEETINGS	165.00	675.71	1,500.00	824.29	45.1
100-451-100-496	MISCELLANEOUS - RECREATION	.00	25.25	.00	(25.25)	.0
100-451-200-111	SALARIES - SKI HILL	.00	6,880.75	9,500.00	2,619.25	72.4
100-451-200-144	FICA-MEDICARE - SKI HILL	.00	74.91	140.00	65.09	53.5
100-451-200-145	PERA - SKI HILL	.00	791.40	1,500.00	708.60	52.8
100-451-200-220	OPERATING SUPPLIES - SKI HILL	.00	1,145.30	6,000.00	4,854.70	19.1
100-451-200-230	R & M SUPPLIES - SKI HILL	1,142.52	1,266.86	2,500.00	1,233.14	50.7
100-451-200-330	PUBLICITY, SUBS,DUES -SKI HILL	23.56	222.65	600.00	377.35	37.1
100-451-200-341	ELECTRICITY - SKI HILL	57.41	620.65	2,500.00	1,879.35	24.8
100-451-200-345	TELEPHONE - SKI HILL	57.51	402.65	400.00	(2.65)	100.7
100-451-200-350	PROFESSIONAL SVS - SKI HILL	.00	.00	400.00	400.00	.0
100-451-200-358	INSPECTIONS - SKI HILL	.00	781.85	1,500.00	718.15	52.1
100-451-200-360	R & M SERVICES - SKI HILL	.00	.00	1,000.00	1,000.00	.0
100-451-200-370	TRAVEL AND MEETINGS - SKI HILL	.00	57.17	600.00	542.83	9.5
100-451-200-593	PERMITS - SKI HILL	.00	.00	1,000.00	1,000.00	.0
	TOTAL RECREATION	14,622.57	84,706.56	177,446.00	92,739.44	47.7
	<u>MARKETING</u>					
100-455-100-330	MARKETING-PUB, SUBS & DUES	.00	.00	1,000.00	1,000.00	.0
100-455-100-340	MARKETING-MAIN STREET	.00	5,000.00	5,000.00	.00	100.0
	TOTAL MARKETING	.00	5,000.00	6,000.00	1,000.00	83.3
	<u>HISTORIC PRESERVATION</u>					
100-460-100-370	TRAVEL, TRAINING AND MEETINGS	.00	.00	1,500.00	1,500.00	.0
	TOTAL HISTORIC PRESERVATION	.00	.00	1,500.00	1,500.00	.0
	<u>CONTRACT PAYMENTS</u>					
100-480-310-397	CONTRACT PAYMENTS, LAW ENFORCE	.00	41,296.00	85,592.00	44,296.00	48.3
100-480-330-397	CONTRACT PAYMENTS, BUILDING IN	.00	10,609.00	21,218.00	10,609.00	50.0
	TOTAL CONTRACT PAYMENTS	.00	51,905.00	106,810.00	54,905.00	48.6

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-810	CAP IMP STREETS & ALLEYS	(113,450.01)	333,146.30	1,240,000.00	906,853.70	26.9
	TOTAL CAPITAL IMPROVEMENTS	(113,450.01)	333,146.30	1,240,000.00	906,853.70	26.9
	TOTAL FUND EXPENDITURES	(40,782.27)	763,287.19	2,125,622.30	1,362,335.11	35.9
	NET REVENUE OVER EXPENDITURES	149,953.60	(420,003.87)	(343,540.01)	76,463.86	(122.3)

TOWN OF LAKE CITY
BALANCE SHEET
JULY 31, 2022

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(740.00)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		31,663.96	
300-132-000-000	DUE FROM OTHER GOVERNMENTS	(2,808.23)	
	TOTAL ASSETS			28,115.73

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	28,080.13		
	REVENUE OVER EXPENDITURES - YTD	35.60		
	BALANCE - CURRENT DATE		28,115.73	
	TOTAL FUND EQUITY			28,115.73
	TOTAL LIABILITIES AND EQUITY			28,115.73

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000	CTF REMITTANCE	.00	.00	4,000.00	4,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	4,000.00	4,000.00	.0
	<u>OTHER REVENUE</u>					
300-361-100-000	EARNINGS ON DEPOSITS	6.50	35.60	20.00	(15.60)	178.0
	TOTAL OTHER REVENUE	6.50	35.60	20.00	(15.60)	178.0
	TOTAL FUND REVENUE	6.50	35.60	4,020.00	3,984.40	.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-365	CAPITAL IMPROVEMENT PROJECTS	.00	.00	30,000.00	30,000.00	.0
	TOTAL CONSERVATION TRUST EXPENDITURE	.00	.00	30,000.00	30,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	30,000.00	30,000.00	.0
	NET REVENUE OVER EXPENDITURES	6.50	35.60	(25,980.00)	(26,015.60)	.1

TOWN OF LAKE CITY
BALANCE SHEET
JULY 31, 2022

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	1,431,471.38	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	23,833.73	
600-160-000-000	LAND	76,697.00	
600-161-000-000	PUMP HOUSE	56,153.00	
600-162-000-000	WATER TREATMENT PLANT	72,225.00	
600-162-200-000	SEWER TREATMENT PLANT	498,359.30	
600-162-400-000	WATER SYSTEM	4,042,675.81	
600-162-500-000	SEWER SYSTEM	2,226,520.91	
600-162-600-000	METERS	83,648.25	
600-163-300-000	COLL, TRANS & DIST.-SEWER	128,179.00	
600-164-000-000	WATER TANK	401,121.27	
600-164-200-000	MACHINERY & EQUIPMENT	35,212.57	
600-165-000-000	TRANSPORTATION EQUIPMENT	174,950.93	
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	(2,847,271.61)	
600-180-001-000	DEFERRED OUTFLOWS - PERA	59,495.00	
600-180-021-000	DEFERR OUTFLOWS OPEBCONTTIMING	2,385.00	
	TOTAL ASSETS		6,465,656.54

LIABILITIES AND EQUITY

LIABILITIES

600-202-100-100	CWRPDA REVOLVING FUND LOAN	1,076,335.81	
600-202-100-200	ACCRUED INTEREST	2,205.76	
600-216-000-000	ACCRUED WAGES	3,051.33	
600-216-100-000	ACCRUED COMPENSATED ABSENSES	3,109.10	
600-250-001-000	PERA NET PENSION LIABILITY	123,716.00	
600-250-002-000	DEFERRED INFLOW - PERA EXP	135,343.00	
600-250-021-000	NET OPEB LIABILITY	17,219.00	
600-250-026-000	DEFERRED INFLOWS OPEB EARNINGS	7,024.00	
	TOTAL LIABILITIES		1,368,004.00

FUND EQUITY

600-280-000-000	FUND BALANCE	3,604,686.50	
600-281-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00	
600-282-000-000	CONT CAPITAL--GOVT ENTITY	484,267.00	
600-283-200-000	SYSTEM DEV. FEES OR CHARGES	408,875.00	
600-284-200-000	UNRESERVED RETAINED EARNINGS	539,878.60	
	REVENUE OVER EXPENDITURES - YTD	(122,203.56)	
	BALANCE - CURRENT DATE	5,097,652.54	
	TOTAL FUND EQUITY		5,097,652.54
	TOTAL LIABILITIES AND EQUITY		6,465,656.54

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

WATER & SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000	GRANTS	.00	.00	260,000.00	260,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	260,000.00	260,000.00	.0
	<u>WATER & SEWER REVENUE</u>					
600-341-800-000	CHARGES FOR SERVICES	.00	446.31	.00	(446.31)	.0
600-344-100-000	WATER SALES	150.00	169,029.39	350,000.00	180,970.61	48.3
600-344-200-000	SEWER REVENUES	.00	45,409.35	260,000.00	214,590.65	17.5
600-344-300-000	WATER TAP CONNECTION CHARGES	11,500.00	22,500.00	5,000.00	(17,500.00)	450.0
600-344-400-000	SEWER TAP CONNECTION CHARGES	4,203.38	15,203.38	5,000.00	(10,203.38)	304.1
600-344-500-000	WATER METERS	6,641.08	11,400.08	1,500.00	(9,900.08)	760.0
600-344-600-000	INSPECTION FEES	.00	50.00	.00	(50.00)	.0
	TOTAL WATER & SEWER REVENUE	22,494.46	264,038.51	621,500.00	357,461.49	42.5
	<u>SOURCE 36</u>					
600-361-000-000	EARNINGS ON DEPOSITS	.00	489.70	500.00	10.30	97.9
600-361-100-000	EARNINGS ON ACCTS RECEIVABLE	.00	964.37	2,000.00	1,035.63	48.2
600-369-000-000	MISCELLANEOUS REVENUES	.00	1,776.43	.00	(1,776.43)	.0
	TOTAL SOURCE 36	.00	3,230.50	2,500.00	(730.50)	129.2
	TOTAL FUND REVENUE	22,494.46	267,269.01	884,000.00	616,730.99	30.2

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

WATER & SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>						
600-433-100-350	PROFESSIONAL SERVICE W&S ADMIN	.00	3,915.00	.00	(3,915.00)	.0
600-433-410-221	CHEMICALS - WATER WELLS	3,379.20	10,346.00	14,000.00	3,654.00	73.9
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	71.90	308.93	1,500.00	1,191.07	20.6
600-433-410-230	R & M SUPPLIES - WATER WELLS	.00	12.46	1,000.00	987.54	1.3
600-433-410-312	FREIGHT - WATER WELLS	162.20	192.15	3,000.00	2,807.85	6.4
600-433-410-341	ELECTRIC POWER/PROPANE-WW	2,689.93	13,894.67	36,500.00	22,605.33	38.1
600-433-410-345	TELEMETRY-WATER WELL	167.44	989.66	2,850.00	1,860.34	34.7
600-433-410-350	PROF & ENG SVCS - WATER WELLS	.00	.00	250.00	250.00	.0
600-433-410-358	TESTS - WATER WELLS	.00	4,394.42	6,000.00	1,605.58	73.2
600-433-410-360	R & M SERVICES - WATER WELLS	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	PERMITS - WATER WELLS	.00	.00	2,500.00	2,500.00	.0
600-433-410-600	LAKE SAN CRISTOBAL	14,271.50	14,271.50	14,271.50	.00	100.0
600-433-440-229	OPERATING SUPPLIES- WATER DIST	.00	77.48	2,000.00	1,922.52	3.9
600-433-440-230	R&M SUPPLIES-WATER DIST.	405.08	4,220.96	3,000.00	(1,220.96)	140.7
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	.00	1.30	5,000.00	4,998.70	.0
600-433-440-360	R & M SERVICES - WATER DIST.	.00	14,861.81	21,000.00	6,138.19	70.8
600-433-510-230	R & M SUPPLIES - SEWER COLL	.00	873.87	3,000.00	2,126.13	29.1
600-433-510-360	R & M SERVICES - SEWER COLL	.00	19,008.01	15,000.00	(4,008.01)	126.7
600-433-530-221	CHEMICALS - WWTP	37.00	6,885.06	6,750.00	(135.06)	102.0
600-433-530-229	OPERATING SUPPLIES - WWTP	546.49	1,923.67	3,500.00	1,576.33	55.0
600-433-530-230	R & M SUPPLIES - WWTP	.00	525.42	1,000.00	474.58	52.5
600-433-530-312	FREIGHT - WWTP	209.74	1,757.71	1,000.00	(757.71)	175.8
600-433-530-341	ELECTRIC POWER - WWTP	4,607.64	18,423.16	32,500.00	14,076.84	56.7
600-433-530-344	PROPANE - WWTP	.00	2,739.97	4,000.00	1,260.03	68.5
600-433-530-350	PROFESSIONAL SVS - WWTP	.00	1,400.00	5,000.00	3,600.00	28.0
600-433-530-358	TESTS - WWTP	534.58	3,408.56	7,000.00	3,591.44	48.7
600-433-530-359	DUMP CHARGES - WWTP	441.65	2,365.05	2,000.00	(365.05)	118.3
600-433-530-593	PERMITS - WWTP	.00	139.39	1,600.00	1,460.61	8.7
600-433-600-111	SALARIES - W & S ADMIN	12,883.28	93,718.12	188,200.00	94,481.88	49.8
600-433-600-142	WORKMENS COMP - W & S ADMIN	853.00	4,050.50	10,000.00	5,949.50	40.5
600-433-600-143	HEALTH INSUR - W & S ADMIN	2,498.40	24,280.05	32,000.00	7,719.95	75.9
600-433-600-144	FICA--MEDICARE - W & S ADMIN	187.48	1,263.33	2,750.00	1,486.67	45.9
600-433-600-145	PERA - W & S ADMIN	1,938.40	13,492.33	26,800.00	13,307.67	50.3
600-433-600-229	OPERATING SUPPLIES-W & S ADMIN	347.07	4,108.11	1,000.00	(3,108.11)	410.8
600-433-600-230	CLOTHING-W & S ADMIN	.00	327.01	1,000.00	672.99	32.7
600-433-600-231	FUEL - W & S ADMIN	719.94	3,828.67	5,000.00	1,171.33	76.6
600-433-600-320	PRINTING - W & S ADMIN	.00	599.47	.00	(599.47)	.0
600-433-600-331	LEGAL NOTICES - W & S ADMIN	57.20	3,066.20	.00	(3,066.20)	.0
600-433-600-335	DUES, SUBSCRIPTIONS -W&S ADMIN	29.09	2,815.78	600.00	(2,215.78)	469.3
600-433-600-345	TELEPHONE - W & S ADMIN	217.54	853.13	1,200.00	346.87	71.1
600-433-600-346	INTERNET - W & S ADMIN	45.02	1,092.84	.00	(1,092.84)	.0
600-433-600-352	LEGAL SERVICES - W & S ADMIN	.00	367.50	10,000.00	9,632.50	3.7
600-433-600-361	MV R&M SERVICES - W & S ADMIN	131.15	3,560.77	10,000.00	6,439.23	35.6
600-433-600-370	TRAVEL & MEETINGS- W & S ADMIN	.00	.00	3,500.00	3,500.00	.0
600-433-600-495	MISC EXPENSES - W & S ADMIN	.00	2,491.74	2,500.00	8.26	99.7
600-433-600-510	INSURANCE-W & S ADMIN	2,714.99	5,429.98	11,000.00	5,570.02	49.4
600-433-600-753	ADMIN OPERATING COSTS FROM GEN	.00	.00	15,445.00	15,445.00	.0
TOTAL WATER & SEWER EXPENDITURES		50,146.91	292,281.74	517,716.50	225,434.76	56.5

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2022

WATER & SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT</u>					
600-470-200-620	DEBT INTEREST	.00	3,519.63	6,985.00	3,465.37	50.4
	TOTAL DEBT	.00	3,519.63	6,985.00	3,465.37	50.4
	<u>W&S CIP</u>					
600-700-000-130	WWTP - MODIFICATIONS	1,500.00	75,664.20	1,250,000.00	1,174,335.80	6.1
600-700-000-160	CAP IMP WATER STATION	18,007.00	18,007.00	30,000.00	11,993.00	60.0
	TOTAL W&S CIP	19,507.00	93,671.20	1,280,000.00	1,186,328.80	7.3
	TOTAL FUND EXPENDITURES	69,653.91	389,472.57	1,804,701.50	1,415,228.93	21.6
	NET REVENUE OVER EXPENDITURES	(47,159.45)	(122,203.56)	(920,701.50)	(798,497.94)	(13.3)

TOWN OF LAKE CITY
BALANCE SHEET
JULY 31, 2022

MISC FIXED ASSETS FUND

ASSETS

900-160-000-000	LAND, R-O-W, WATER RIGHTS	284,078.00	
900-163-000-000	BUILDINGS AND IMPROVEMENTS	1,461,949.54	
900-164-200-000	EQUIPMENT	133,603.51	
900-166-100-000	CONSTRUCTION IN PROGRESS	16,000.00	
900-169-000-000	ACCUMULATED DEPRECIATION	(660,278.08)	
	TOTAL ASSETS		<u>1,235,352.97</u>

LIABILITIES AND EQUITY

LIABILITIES

900-260-000-000	INVEST. IN GEN. FIXED ASSETS	1,235,352.97	
	TOTAL LIABILITIES		<u>1,235,352.97</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,235,352.97</u>

Town Clerk/Treasurer July Report

Total Cash Receipts: \$203,429.04

W & S Payments: \$65,731.15

W & S Taps from June 28th to August 1st: \$22,500.00

Colorado Department of Revenue – Covid relief second installment: \$49,515.90

May Sales Tax: \$38,993.27

June Property Tax: \$10,090.71

Gym Memberships: \$1670.00

Short term rental permits: \$750

CDOT Reimbursement 3rd street : \$356,348.08

Training Completed:

Colorado Municipal Clerks Institute: Completed Year 1 with 40+ Hours.

I spent July 10th through July 14th at the in person Colorado Municipal Clerks institute and completed 24 hours of Classes.

I completed an additional 20+ hours of classes in the online Colorado Municipal Clerks Institute.

Town Manager Report

- Reminder CIRSA Training is scheduled for August 10th at 6 PM, You may attend virtually if need be.
- Continue to work on Affordable Workforce Housing, met with DOLA (DOH) and CHFA as well as the County.
- 2021 Audit Complete
- Starting the certified public manager program through CU-Denver in August
- Started work on the 2023 Budget
- Started work on the 2023 Manager's Contract per suggestion of Dan Krob will be presented in September.
- Started work on updating the personnel policies, which will be presented in September.



BUILDING DEPARTMENT
Gabe McNeese
311 N. Henson St., Lake City, CO, 81235.
Phone: 970-901-9570, email gabem@hinsdalecountycolorado.us

TOWN OF LAKE CITY MONTHLY MEETING

July, 2022

As far as building permits go, the month of July was quiet, the Building Department had a total of zero building permits for the Town of lake City. Which was a surprise since the county had nine permits for the month of July, and the total permits for the year, is two weeks ahead of this time last year.

The building department has been doing the usual Veteran Park upkeep, along with the Com-Net Park grass cut and cleaned up. I hope to have the end of the board walk where it meets the new sidewalk at Com-Net Park put back together by next week, as of now I just have a traffic cone in place to warn people.

It was nice to see the Third Street Project come to an end, now I am curious what plans we have to replace the portion of sidewalk in front of Restless Spirits, and if there is a time frame.

Thank you for your time, and if you have any questions please do not hesitate to ask.

Sincerely,

Gabe McNeese.

Sheriff's Report

July 2022

BOCC/ BOTT

7/1: Deputy Weeks completed his field training to include the Colorado POST certification class where he earned his Colorado Peace Officer certification.

7/1: Deputy Pantleo made an arrest for Driving Under the Influence. Deputy Pantleo initiated a traffic stop on a vehicle for traveling 25mph in a 15mph zone. Upon contact Pantleo detected the odor of alcoholic beverages on the breath of the driver. The vehicle was also occupied by 2 other intoxicated individuals. After a thorough investigation, Pantleo placed the driver under arrest for suspicion of driving under the influence, as well as driving on a suspended driver's license.

7/1: Sheriff Kambish responded to a loud noise and fireworks complaint in the 300 block of Bluff St. Upon arrival Sheriff Kambish observed several intoxicated individuals in the front yard of the house. Music was playing loud enough to be heard from Hwy 149, but the fireworks had ceased by the time Kambish arrived. Sheriff Kambish told the participants the revelry needed to become very quiet and the music was immediately turned off. The party goers understood the music would remain off and there were no further complaints. Sheriff Kambish gave 2 individuals a ride home due to their impairment and inability to drive home.

7/2: Deputy Pantleo responded to an OHV accident occurring on CR 35 (Cottonwood Creek). While traveling downhill the driver of the vehicle drove upon the soft shoulder of the road, causing the vehicle to leave the road and become stuck. There was slight damage to the right side of the vehicle but no injuries were reported.

7/4: Sheriff Kambish initiated a traffic stop on a vehicle for failing to maintain it's lane. Upon contact Kambish found 3 intoxicated individuals in the vehicle, it was then discovered the driver, who was sober, did not have a valid driver's license. Kambish commended the individuals for making the wise choice of allowing the sober party to drive but could not allow them to go any further. Two individuals were picked up by family members and Kambish gave the other two a ride to their homes. No citations were issued.

7/5: Sheriff Kambish responded to a home on Hummingbird Lane for the report of an intoxicated female attempting to leave the residence in a vehicle. Upon arrival, Kambish found a severely intoxicated female involved in an argument with family members. It was discovered the female never entered a vehicle and the rest of the residents wanted her to leave the home. Sheriff Kambish, with the help of dispatch, spent several minutes in the late night attempting to find lodging for the female and eventually successful. Due to the female's repeated attempts to escalate the already pathetic situation, Sheriff Kambish escorted her outside the home, though she continued to yell at the residents inside. Deputies Pantleo and Zeckser arrived just in time to see the situation escalate into chaos as the female was escorted back inside the home to gather her belongings. Once inside the home she moved past Sheriff Kambish and entered a bedroom through a closed door and continued shouting at her fiancé. As Sheriff Kambish entered the bedroom to remove her, he witnessed the female pick up a wooden

luggage rack and throw it at her fiancé who was kneeling beside the bed, striking him on the right arm. After a brief struggle, the female was placed under arrest and charged with harassment-Domestic Violence. She was then transported to the Gunnison County Detention Facility.

7/6: Undersheriff Kaminski responded to an unattended death in the San Juan Ranch Estates subdivision. The case is open at this time and waiting for results from autopsy .

7/7: Deputy Pantleo, Deputy Zeckser and Undersheriff Kaminski, along with members of Hinsdale EMS and SAR responded to a fatal OHV rollover occurring on CR 30 at approximate mile post 16.5. According to witnesses the vehicle, occupied by a married couple from Texas, veered off of the roadway and rolled multiple times before coming to rest several hundred feet from the roadway. Two dogs, that were in the vehicle, were later found alive and returned to family members.

7/7: Deputy Pantleo responded to the Lake City Medical Center to contact an individual who had an OHV accident on CR 36 (Carson townsite). The operator relayed the vehicle's brakes failed on the downhill decent. The vehicle then began to approach a steep drop off on the side of the road. With no way to control the vehicle, the operator leapt from the moving vehicle. Upon his exit from the vehicle the operator's ankle found its way under one of the tires causing injury. The vehicle was recovered at the owner's expense.

7/8: Deputy Weeks took a report of a large sum of cash that had gone missing. Weeks followed up on what little information he had to no avail. The money remains missing.

7/11: Deputies Weeks and Bruce responded to a smoke report on CR 30. Upon arrival in the area both deputies could see a large burn pile with flames estimated nearly 30 feet into the air, the pile was situated in a wooded area and the surrounding trees were in danger of combusting. Since the property owner was lacking the proper equipment to quell the fire, Lake City Fire Protection District Fire Fighters responded to the scene in order to put the fire out. After nearly an hour of work the fire was deemed to be out and safe, thanks to our fire fighters for their work! The owner of the property was cited for violating the conditions of his burn permit.

7/12: Deputy Pantleo responded to a motor vehicle roll-over on CR 18 (Rio Grande Reservoir Road). When he arrived, there was no driver was on scene but someone in the area thought the driver may have gone to seek medical attention in Creede. The driver was described as an elderly male who was not the registered owner of the vehicle. To this point attempts to locate the driver have been unsuccessful.

7/13: Deputy Pantleo responded to 15001 CR 20, for a report of an open window on a cabin. The caretaker of the cabin arrived to clean the cabin when they noticed an open window. Upon investigation there was no evidence of a crime, although there was a thick covering of yellowish dust throughout the cabin. It was later determined an aged fire extinguisher had dispensed on its own and covered the inside with the yellow substance.

7/16: Deputy Weeks took a report of harassment. With cooperation of the Mount Crested Butte Police, it was discovered a registered sex offender, who temporarily resides in Lake City while the work on the highway is going on, had sent multiple obscene emails to employees of the Maricopa County, AZ. District Attorney's office. This investigation is ongoing and no further information is available.

7/16: Deputy Weeks and Undersheriff Kaminski responded to the 700 block of Bluff St. for an intoxicated male who was attempting to enter an RV that did not belong to him. Upon investigation Weeks determined the male, who had also wet his pants, was so intoxicated, he didn't realize he was trying to enter the wrong RV. The campers inside of the RV, stated the male had been attempting to gain entry for several minutes and they began to fear for their safety. With the help of Deputy Weeks, the suspect was taken to the appropriate quarters and cited for Disorderly Conduct. No further issues were reported.

7/17: Undersheriff Kaminski and Deputy Zeckser, received a call for an injured hiker on Wetterhorn Peak. Hinsdale County Search and Rescue, EMS, Flight for Life, and the Mesa Verde Interagency Helitack worked to successfully rescue the injured hiker where he was flown to the hospital for medical treatment. The hiker is recovering well.

7/17: Deputy Weeks, Deputy Zeckser, Deputy Carl, along with members of the Hinsdale County Road and Bridge department, all responded north of town on Highway 149 when reports of multiple mudslides were received. Officers worked traffic control while Road and Bridge and CDOT worked to clear the debris.

7/17: Deputy Weeks took a report of a lost gemstone. The owner reported the stone must have fallen out of her ring sometime the day prior, and she requested a report for insurance purposes.

7/19: Deputy Pantleo responded to the 200 block of N. Gunnison Ave. for the report of a reckless driver. Upon arrival in the area Pantleo observed a white sedan weaving in the roadway and initiated a traffic stop. The driver of the vehicle was a member of the road work crew and was returning to her campsite after work, and during the early moments of the contact several other members of the road work crew began gathering in the area. Sheriff Kambish responded as a cover officer for Pantleo and upon his arrival another female road work crew member approached the vehicle and began yelling at Pantleo and Kambish. Kambish directed the female to stand on the other side of the highway, where she continued to be belligerent, but thankfully granted Deputy Pantleo permission to continue performing his job. As the contact continued, the uninvolved female began shouting at other uninvolved parties who were standing around and Sheriff Kambish felt it was appropriate to ask her to leave the area since her presence was neither needed, nor beneficial. After shouting at Kambish a few more times, the female walked away. The driver of the vehicle, who was cooperative and polite, was cited for driving on a revoked driver's license and released. The suspect's vehicle was removed by a license driver.

7/19: Deputy Pantleo took a statement regarding a cold theft case. The case is still under investigation.

7/23: Deputy Pantleo took a report of a stolen vehicle. The vehicle was located with both Deputy Pantleo and Undersheriff Kaminski responding to the scene. The vehicle was returned to the owner with no apparent damage. The case is still under review in cooperating with the District Attorney's Office, pending possible charges.

7/23: Deputy Week, Deputy Bruce, and Undersheriff Kaminski, responded to an unattended death in Lake City. The case is currently awaiting results from autopsy.

7/25: Undersheriff Kaminski, Officer Lucas Martin with Division of Wildlife, Hinsdale County Search and Rescue High Angel Team, and Hinsdale County EMS, responded to two, OHV accident on County Road 36. All parties involved in the accident were successfully rescued and transported to the hospital.

7/27: Deputy Pantleo, arrested an Individual for Driving Under the Influence in Lake City.

7/29: Deputy Weeks took the report of a stolen firearm. The Case is still under investigation

Citations for July:

Motor Vehicle	OHV
Failed to provide proof of insurance 2	Failed to provide child seat 1
Disregarded stop sign 7	
Failed to provide child seat 2	
Speeding 6	
Passing where prohibited 1	



Alexander Mulhall <alexandermulhall@townoflakecity.co>

Boardwalk ordinance

1 message

Kristine Borchers <kristineborchers@yahoo.com>

Tue, Jul 26, 2022 at 3:55 PM

To: Alexander Mulhall <alexandermulhall@townoflakecity.co>, Vance Lipsey <townmanager@townoflakecity.co>, Doug Hamel <doughamel@townoflakecity.co>, Dave Roberts <daveroberts@townoflakecity.co>

Hey, guys --- I've recently reached out to talk further about the boardwalk ordinance. The requirement of a business owner to maintain the boardwalk within the public right-of-way is the reason that public funds - such as a DOLA infrastructure grant - could not be used and why we sought to use the Main Street Open For Business grant. The DIRT board spoke last week about the possibility of "rescinding" or "suspending" that ordinance while the Town (with DIRT's support) submits an infrastructure grant; if awarded, constructs the boardwalk, and then the Town would "remove the suspension" or "reinstate" the ordinance so that business owners would keep up on the maintenance of the work? The concept being that now that boardwalks are in such disrepair, could the Town (as the local government) step in and help upgrade which individual businesses struggle to do due to the financial cost; and through maintenance agreements with business owners, perhaps we could all move forward together? It's just a thought that we hadn't really considered prior so wanted to share that with you as a possible solution. The DIRT board also wanted me to pass on to the Town Trustees how excellent the stamped concrete boardwalks look and feel and how they have improved the safety of pedestrians. We have no idea if this type of "suspension" would or wouldn't be allowed which would be a question for your council. We are happy to assist with grantwriting or other fund-raising activities to address, if needed. DIRT is a Contribution Project for the next five years so private donors receive additional tax benefits and this improvement to infrastructure for consumers could be a way to encourage investment. Please let us know; thank you so much, have a great evening, Kristie Borchers



Vance Lipsey <townmanager@townoflakecity.co>

speed bumps on Bluff St.

julie quiram <mprsjulie@yahoo.com>

Wed, Jul 27, 2022 at 1:24 PM

To: "alexandermulhall@townoflakecity.co" <alexandermulhall@townoflakecity.co>, "townmanager@townoflakecity.co" <townmanager@townoflakecity.co>

Cc: Alan Quiram <48arq19@gmail.com>, Julie Quiram <mprsjulie@yahoo.com>

Dear town managers/members;

Our family has owned the property at 101 Bluff Street for many decades.

I have had the privilege of spending 4 weeks here in Lake City and have seen, what I believe, is an alarming and lawless situation.

There appear to be two obvious negative situations occurring on Bluff Street:

Number one:

While the 2 speed bumps on the east side of Bluff Street, along with the flashing stop sign at Second Street, are lawfully there to prevent speeding in the town, it appears to be woefully ineffective.

Many times, this morning included, I have seen vehicles bypass BOTH speed bumps and the stop sign. This is, of course, in total disregard of the laws of Lake City.

Additionally, with no speed impediment at the edge of town, vehicles will come out of the canyon at a high speed in front of both my family's property and the yellow cabins across the street.

This is potentially endangering children, pets, and the wildlife that reside at this end of town.

Number two:

Vehicles leaving town to go up Engineer Pass turn left onto Bluff Street, see an "open stretch of road" out of town (in front of our home) and, quite often, will speed up dramatically. No regard for the 15MPH speed limit established by the town and law enforcement.

As a concerned citizen, I hope you will put this request on the August docket for discussion and consideration.

I respectfully request that the town consider placing speed bumps on BOTH sides of the road south/adjacent to the junction of First Street and Bluff to prevent speeding into (and out of) town.

Additionally, I request that the town place a speed bump on the west side of Bluff Street at Second Avenue.

This, I believe, will make Lake City a safer environment for all.

Please let me know if you will consider my request (and my family's) to work to resolve this situation.

Many thanks for your time and consideration.

7/27/22, 1:27 PM

Town of Lake City Mail - speed bumps on Bluff St.

Sincerely,
Julie Quiram
908-803-1976

**TOWN OF LAKE CITY
BOARD OF TRUSTEES
ORDINANCE NO. _____**

**AN ORDINANCE PLACING A MORATORIUM ON ENFORCEMENT OF
TOWN CODE CHAPTER 21 ARTICLE II SECTION 21-23(a)(5) REGARDING
WATER AND SEWER PLANT INVESTMENT FEES**

WHEREAS, the Board of Trustees of the Town of Lake City, Colorado (the “Board”), pursuant to Colorado Statute is vested with the authority of administering the affairs of the Town of Lake City, Colorado (the “Town”); and

WHEREAS, Section 21-23 of the Town of Lake City Town Code (the “Code”) sets forth general provisions applicable to water and sewer plant investment fees; and

WHEREAS, Section 21-23(a)(5) of the Code requires an applicant for a tap to pay the cost set forth in the code at the time physical connection or the first service following physical connect is made rather than when the application for such tap was submitted and payment was made; and

WHEREAS, at the **DATE** Town meeting, the Town Board approved an increase for the water and sewer plant investment fees pursuant to a water and sewer rate study (the “Increase”); and

WHEREAS, due to various circumstances including the Covid pandemic and lack of available required taps and related equipment as well as Town approved installation, the Increase has not yet been implemented; and

WHEREAS, the Town Board of Trustees finds these unique circumstances to be beyond the control of residents applying for services related to water and waste water plant investment fees and enforcement of this provision of the Code under these current circumstances would unintentionally and unfairly penalize persons who would otherwise have paid and installed such water and waste water taps.

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES
OF THE TOWN OF LAKE CITY AS FOLLOWS:**

1. Enforcement of Chapter 21, Article II, Section 21-32(a)(5) may be suspended on a

case by case basis by approval of a majority of the Town Board of Trustees for any application received prior to **DATE** subject to the following terms.

- a. Any such application shall be installed and the time of first service following connection must be no later than **TIME (ie. 365 days or August 1, 2023)**.
 - b. Approval of any application under the terms of this Ordinance shall not create any binding precedent for any other application.
2. **Validity.** If any part of this ordinance is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The Board of Trustees hereby declares that it would have approved this ordinance and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.
3. **Repeal.** Existing ordinances or parts of ordinances covering the same matters as embraced in this ordinance are hereby repealed and all ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed, except that this repeal shall not affect or prevent collection of any fees assessed pursuant to the provisions of any ordinance hereby repealed prior to the taking effect of this ordinance.

INTRODUCED, PASSED AND ADOPTED A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE TOWN OF LAKE CITY, COLORADO AND SIGNED THIS ____th DAY OF AUGUST, 2022.

Votes Approving: _____
Votes Opposed: _____
Absent: _____
Abstained: _____

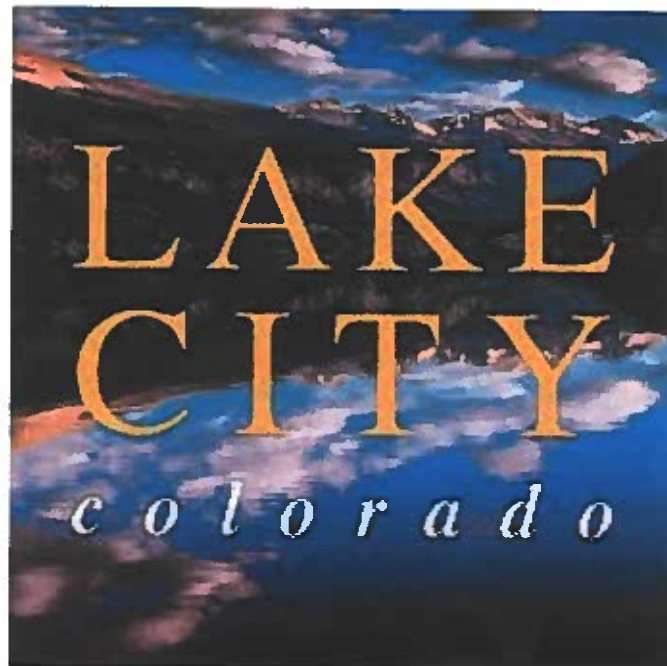
ATTEST:

**BOARD OF TRUSTEES OF THE
TOWN OF LAKE CITY, COLORADO**

Alexander Mulhall
Town Clerk

By: _____
Dave Roberts
Mayor

Hinsdale County/ Lake City Evacuation Plan



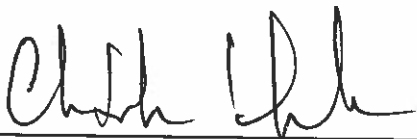
RECORD OF CHANGES

All changes are to be annotated on the master copy of the Hinsdale County/ Lake City Evacuation Plan. Should the change be significant in nature, updates shall be made to applicable web pages. If not, changes will be reviewed and incorporated into the Plan during the next scheduled update.

Date Updated	Change	Page/paragraph/ subject heading	Recommending agency/individual
7-6-22	Updated County logo, corrected grammar errors, added shelter location for Hinsdale	Cover page, various, pg.8	Phil Graham

Hinsdale County/ Lake City Evacuation Plan

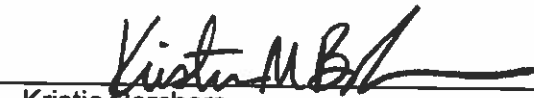
The plan below has been approved for implementation by:



Chris Kambish

Hinsdale County Sheriff

7/20/22
Date



Kristie Borchers

Chair, Hinsdale County Board of County Commissioners

7-20-22
Date

Dave Roberts

Mayor, Town of Lake City

Date

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AUTHORITY

C.R.S. 24-33.5-700 Colorado Disaster Emergency Act outlines the powers of local and state governments to respond to emergencies and disasters, including the authority to evacuate residents and visitors in order to provide for public safety. Evacuation orders of local authorities and Sheriff are enforced by criminal sanctions, and a person disobeys an evacuation order at his or her own peril. This authority was backed by an official Attorney General Opinion on June 27, 2002.

PURPOSE

The purpose of this annex is to ensure the safe and orderly evacuation of people threatened by hazards in Hinsdale County and the affected area. This annex outlines provisions to quickly evaluate and assess the immediate human and animal needs (food, water, health/medical, and housing), the operational status of vital community infrastructure (transportation, communications and utility systems), and to assist impacted localities with the restoration of essential services.

SCOPE

This annex adopts an all-hazards approach to preparing for and managing evacuations. It establishes a methodology that is applicable to any threat, hazard, or event that results in the need to evacuate. This Annex includes all areas of unincorporated Hinsdale County including public land areas and the Town of Lake City. Evacuation of the entire county is quite unlikely due to the point it is difficult to generate probable scenarios leading to such an event. As such, this annex provides considerations for the evacuation of populations affected by large or small incidents within Hinsdale County.

SITUATION AND ASSUMPTIONS

Hinsdale County is capable of supporting isolated or minor evacuations and supporting municipalities through existing agreements. However, a large event, either within the County or the region, may necessitate regional or state support. These events will require actions

and support by many agencies, multiple local jurisdictions and non-governmental organizations.

Planning Assumptions

- The primary means of evacuation for most individuals will be personal vehicles.
- Individuals who do not have personal vehicles may require assistance in evacuating.
- Individuals with access and functional needs or people with disabilities may require evacuation assistance and/or transportation coordination.
- Spontaneous evacuation should occur.
- Some individuals will resist an order to evacuate.
- Residents will utilize all available public information sources to acquire emergency information.
- More than one incident could cause evacuation.
- The combined expertise and capabilities of government at all levels, the private sector, and nongovernmental organizations will be required to prevent, prepare for, respond to, and recover from disasters.
- There is a potential that roadways could be disrupted or damaged. This will require maximum flexibility in response.
- Dissemination of information to the public is essential to gaining control of the situation, reducing fears and implementing an organized effort for evacuation.
- It may be difficult to locate and inform seasonal, tourist and homeless populations, and to estimate the scope of the transportation requirements.
- Information that is available to the public may be conflicting amongst various sources and may cause credibility issues with official information sources.
- Some percentage of the population automatically assigns suspicion to the motives of government agencies, particularly in regard to evacuations.
- Communication of accurate information is crucial during an emergency, as conflicting, incorrect and often disruptive information is common in larger disasters.

CONCEPT OF OPERATIONS

Evacuation

Authority

The authority for evacuation in Hinsdale County rests with the Hinsdale County Sheriff's Office, who will make determinations regarding the evacuation of residents and visitors from affected areas within Hinsdale County. Additionally, Fire Districts have the authority to issue evacuations within their jurisdictions according to C.R.S. 24-32-2109.

- The Emergency Operations Plan establishes the use of the Incident Command System to manage events in Hinsdale County.

- All evacuation plans will be accomplished in coordination with the ICS structure established for the incident to ensure accountability of personnel.

Evacuation Orders and Notifications

- Evacuation Orders will be issued by the Hinsdale County Sheriff's Office through the Gunnison County Communications Center, the Hinsdale County PIO, and the Hinsdale County Office of Emergency Management. If this is not feasible, regional Emergency Management partners may assist with notifications and messaging.
- The Hinsdale County PIO should be engaged in the notification process to help ensure that the disseminated information is as accurate as possible. Additionally, the PIO will help ensure that all necessary citizens, businesses and agencies receive the information.
- Hinsdale County created a Community Preparedness Guide that was made available to all citizens and businesses in the county. This guide provides information on the CodeRed notification system used by the county and how to register for notifications. The guide also discusses multiple hazards that threaten the county and how residents can prepare and mitigate against them.
- CodeRED will be used as the primary Emergency Alert System (EAS) for all emergency notifications and evacuation orders. Additionally, orders will be sent via public address systems, through local media, and social media. Provisions will be made for translation services for people who are deaf or hard of hearing and those who do not speak English. Dispatch Centers will coordinate as needed with neighboring counties to ensure communities along the Hinsdale County line are given consistent evacuation information.
- The Silver Thread Public Health Director and Lake City Area Medical Center Director should be notified of evacuations for coordination with persons access and functional needs.

Notifications

Hinsdale County uses three steps of notifications:

1. **Get Ready** - This alerts citizens that an evacuation order may be coming in the future. Citizens at this time should have heightened awareness and be advised to anticipate and listen to upcoming messages and warnings. Preparing animals and considerations for future actions should be planned. Public information should provide education on where citizens can access information and maintain awareness of the situation, but an evacuation is not being executed at this time.
2. **Get Set (Voluntary Evacuation)** - At this stage, the risk is heightened, and citizens should be elevating their level of preparation at this time. Citizens should be packing and prepare to mobilize/evacuate at a moment's notice. Public information on routes,

priority items to take and what to leave should be conveyed.. For those who require additional time or assistance, this is the time to begin evacuation to ensure safety.

3. **GO NOW!** - This means that the risk is imminent and threat to life and/or property is inevitable. Citizens at this time should be immediately leaving the area as soon as possible.

EVACUATE TO HIGHER GROUND IMMEDIATELY-(Alternate message for extreme emergencies) – This alert is used for the immediate evacuation of a threatened area when using normal evacuation routes would present a threat to evacuees. This alert is not advising citizens to leave town, this is the alert to citizens to evacuate to the nearest high ground to their location.

SHELTER IN PLACE-There may be times when citizens are notified to shelter in place. This order will likely come through the CodeRed system but could come through another media source as well. There are multiple incidents that could warrant this notification to include law enforcement activities or hazardous materials incidents. Citizens will be notified of an “all clear” as soon as the incident is stabilized or complete and the area is safe for public use again.

Evacuation Information

The following information will be helpful for affected residents and workers to receive prior to an evacuation order:

- Nature of the hazard
- Methods of warning and who will carry out the warning
- Evacuation routes and actions that need to be taken
- Information about emergency evacuation points
- Information about risks of sheltering-in-place (as needed)
- Information about care of pets and domestic animals (as needed)
- Need to connect with a public official at the evacuation point for more information related to the hazard and necessary safety actions.

Community	Ways In & Ways Out	Road Identifiers
Cebolla	2	Road 788 South or CR 50 North
Henson	1	CR 20 East to Highway 149
Hermit Lakes	1	Forest Service Road 515 Southeast
Lake City	2	Highway 149 North and South
Lost Trail	1	Forest Service Road 520 East
Lower Lake Fork	2	Highway 149

Oleo	1	Forest Service Road 729 to Highway 149 North or South
Pearl Lakes	1	Forest Service Roads 515 & 516 Southeast to Highway 149
Piedra-Palisade	1	Forest Service Roads 600, 631, 633, 636, 638 South
Ptarmigan Meadows	2	Highway 149 North or South
Upper Lake Fork	1	CR 30 North to Highway 149 North or South

Evacuation Routes

Primary emergency evacuation routes are suggested but should be validated with landowners and land management agencies involved prior to the onset of an emergency need for evacuation. These primary evacuation routes should provide multiple opportunities for evacuating traffic to exit the area.

Refusal to Evacuate

Persons who refuse to comply with a mandatory evacuation order will not be arrested nor forcibly removed from their homes. Those who refuse to evacuate should be informed that they should not expect rescue or other lifesaving assistance during the incident. If minor juvenile children are present and under the care of those who refuse to evacuate, the children may be taken into protective custody if Law Enforcement believes the children are in imminent danger of serious bodily injury or death. According to county policies, the Gunnison/Hinsdale County Human Services Department will be contacted for continued care and custody of juvenile children. Additionally, and depending on the circumstances, those who refuse to evacuate that are under the influence of alcohol, drugs or displaying severe behavioral health issues may be taken into protective custody.

Evacuation Centers and Shelter Destinations

The American Red Cross, in coordination with Hinsdale County OEM, has established priority evacuation centers and shelter locations for communities throughout Hinsdale County. This list should be used as a first measure to determine sites and inform the public. Shelters will be staffed by the American Red Cross, OEM personnel and volunteers as available. Below are the following shelter locations both within Hinsdale County and in surrounding counties where MOU's are in place, should people be unable to shelter-in-place within Hinsdale County:

Hinsdale County Shelters:

1. Lake City Armory - 230 N. Bluff Street, Lake City, CO 81235
 - a. Capacity: 120 (Only 1 shower available)

2. Lake City Community School
 - a. Capacity: 180

Gunnison County Shelters:

1. City of Gunnison Parks and Recreation Dept. Community Recreation Center - 200 E. Spencer Ave, Gunnison, CO 81230
 - a. Capacity: 150
2. Gunnison County Fairgrounds - Fred Field Western Heritage Center - 275 S. Spruce Street, Gunnison, CO 81230
 - a. Capacity: 170
3. Gunnison Community School-1099 N. 11th Street, Gunnison, CO 81230
 - a. Capacity: 220
4. Western Colorado University - Wright Field House and Gymnasium - 600 N. Adams Street, Gunnison, CO 81230
 - a. Capacity: 830
5. Western Colorado University - University Center (Not ideal as primary sheltering facility as no showers are available, but can be utilized if needed) - 600 N. Adams Street, Gunnison, CO 81230
 - a. Capacity: 250

Mineral County Shelters:

1. Creede Consolidated Schools - 405 Corsair Drive, Creede, CO 81130
2. Mineral County Underground Community Facilities- FS 503 Road 9, Creede, CO 81130
3. Town of Creede (Old Creede School) - 308 La Garita Street, Creede, CO 81130

Transportation - Transportation issues include outbound traffic volumes and routes, inbound emergency access routes, traffic control, motorist communication and disabled vehicle removal.

Evacuation Routes - will be established as soon as practical following an emergency and will be assessed regularly as the incident unfolds. Due to the two largest hazards in Hinsdale, wildfire and flood, these routes may change as the incident grows and/or changes. Wildfire risk can be reduced by treating Hazardous fuel concentrations along primary evacuation routes by creating shaded fuel breaks to reduce canopy cover to 40 percent or less and treat slash

and combustible debris within 200 to 300 feet of either side of the road. Tributary roads should be identified in local developments and treated similarly to facilitate a safe and orderly evacuation.

Inbound Emergency Access Routes - If possible, one lane on every evacuation route will be kept available for inbound emergency vehicles. The inbound routes will be used for authorized emergency travel including ambulances, buses, fuel trucks, tow truck's etc. There may be circumstances where both lanes of any given road/highway will be used for evacuation purposes or circumstances where the road is not wide enough for two-way traffic.

Means of Controlling Flow of Evacuees - The evacuation of large numbers of people from vulnerable areas will stress the limited capabilities of roadways available for this purpose, potentially requiring additional time to complete an evacuation. Consequently, evacuation must be initiated as soon as feasible upon recognition of the threat and must continue to function efficiently until completion. In order to manage the flow of evacuees in a safe and orderly manner, evacuation zones will be established by Incident Command. These zones will be identified in advance of a threat whenever possible.

Motorist Communication - Highway message signs, radio broadcasts, weather alert radio broadcasts, and law enforcement will direct the flow of traffic and communicate information on evacuation routes.

Disabled Vehicle Removal - Tow trucks and/or those resources that can provide similar services may be essential during an evacuation. The function of this service would be to remove disabled vehicles and assist with the repair of vehicles so the evacuation routes are kept moving. Limited fuel supplies could also be delivered.

Provisions for People Unable to Self-Evacuate (AFN Population)

People with Disabilities - Likely to require assistance with transportation out of evacuated areas and back into affected areas once the emergency is stabilized. Service Animals shall be allowed to remain with their owner throughout evacuation, shelter and re-entry.

Hospitals and Care Centers - Consider the need for buses with wheelchair lifts, ambulances, and ambulances with advanced life support capability for transfers.

Schools - Planning must include arrangements for family reunification and availability of school

buses and drivers.

Daycare Providers - In addition to family reunification plans, infant seats and close supervision will be required.

Tourist and Business Travelers - Transportation may be required to assist travelers and tourists without adequate transportation.

Seasonal and Homeless Populations -Additional transportation and information requirements will be needed to locate and inform seasonal and homeless populations, and to estimate the scope of the transportation requirements.

Air Transport -Air ambulances may be needed for evacuation of patients that may otherwise go by ground transport, due to evacuation route congestion or other travel delays and difficulties.

Perimeter Control Requirements

- a. Plan to maintain access points and establish policies for permitting traffic in and out for official business.
- b. Plans must be flexible to allow for additional evacuations of people who initially refused, if they may be evacuated safely.
- c. Emergency personnel will not be engaged in evacuation attempts of persons refusing to leave.
- d. Assure the public that the evacuated areas are being monitored to discourage theft and/or looting.

Accountability

- a. Data Collection assignments will be made by the EOC Planning Section at the Hinsdale County EOC or at the Incident Command Post by Incident Command.
- b. The following events, resources, or information must be accounted for in an evacuation operation:
 - Where and when evacuation warnings have been issued.
 - Number evacuated.
 - Number remaining in the risk area, including provisions for functional needs and people with disabilities (medical conditions, medications, mobility, etc.).
 - Number of evacuees in shelters.
 - Names and locations of individuals evacuated from schools, daycare and the medical center.
- c. Data Collection will be done in coordination with Damage Assessment Teams and

emergency responders

- Consider using a large map of the affected area to visualize the evacuation zones, closed roads, security check points and other facilities.
- Indicate which homes have been evacuated or are empty, and which households have been warned but are not leaving.
- Maintain a transmittable data file in common software format for data sharing when possible.

Return to the Risk Area - Re-Entry

The process for re-entry into the evacuated areas must be coordinated to ensure safety of the public, protection of property, and the continuation of response and recovery activities. The Sheriff's Office will be responsible for notifying residents when it is safe to return to their homes and businesses. Law enforcement will be responsible for ensuring the return occurs in an orderly and safe fashion.

ROLES AND RESPONSIBILITIES

A. Hinsdale County Sheriff's Office

- Activate and coordinate evacuations in the impacted areas.
- Establish, coordinate and monitor checkpoints and roadblocks in unincorporated areas of the county, as specified by the Operations Section of the EOC.
- Provide security.
- Conduct search and rescue in impacted areas within their jurisdictions.
- Enforce curfew within unincorporated areas, if required.
- Monitor road conditions and report traffic flows and counts.
- Conduct aerial surveys of the impacted areas of the county.
- Provide mutual aid to municipal law enforcement through the Operation Section of the EOC.
- Conduct search and rescue in impacted areas within their jurisdictions.

B. Hinsdale County Office of Emergency Management

- Communicate with the Town of Lake City and the State EOC.
- Organize Damage Assessment Teams.
- Coordinate with all partners and supporting agencies.

C. Gunnison/Hinsdale County Human Services/ Silver Thread Public Health/ Lake City Area Medical Center

- Ensure access and functional needs, at-risk, special needs or medically dependent citizens have means to re-enter their home or treatment center.
- Assist citizens with transportation and/or coordination as needed.

D. Hinsdale County Road and Bridge

- Provide signage for pre evacuation, if needed.
- Provide resources for debris removal for primary routes.
- Assist with roadblocks, if requested.

E. Colorado State Patrol

- Monitor traffic conditions on state and federal highways and report to the county EOC.
- Assist in traffic control and roadblocking, if requested.

F. Fire Department

- Provide fire protection, suppression, and hazardous materials response.

G. Public Information Officers/ Joint Information Center

- Ensure that the public is informed about proper identification required for re-entry.
- Ensure that the public is notified once re-entry begins.

PLAN DEVELOPMENT AND MAINTENANCE

This plan is the principal source for guidance concerning evacuation in Hinsdale County following an event that forces a significant evacuation of citizens from any area within the county. Overall coordination of this plan will be administered by the Hinsdale County Sheriff's Office. The Hinsdale Office of Emergency Management is responsible for developing and maintaining this annex. This annex will be reviewed annually and updated as needed to remain current.