



CITY OF FORT LUPTON
CITY COUNCIL/ENTERPRISE BOARDS
REGULAR MEETING AGENDA
Tuesday, August 5, 2025
6:00 PM
130 South McKinley Avenue

Zo Hubbard, Mayor
Valerie Blackston, Ward 1
Chris Ceretto, Ward 2
Michael Sanchez, Ward 3
David Crespín, Ward 1
Claud Hanes, Ward 2
Bruce Fitzgerald, Ward 3

Call to Order

Pledge of Allegiance

Roll Call

Persons to Address Council - This portion of the Agenda is provided to allow members of the audience to present comments to the City Council. The City Council may not respond to your comments this evening, rather they may take your comments and suggestions under advisement or your question may be directed to the appropriate staff member for follow-up. Please limit the time of your comments to three (3) minutes - Mayor Hubbard

Approval of Agenda

Review of Accounts Payables

- a. August 5, 2025 Accounts Payable

Information Memorandum

- a. IM 2025-012 Accepting the Audited 2025 Annual Comprehensive Financial Report
- b. IM 2025-013 Change of Credit/Debit Card Processing Vendors for Municipal Court Payments to Chase Bank
- c. IM 2025-010 Notification to the City of a Festival Permit Submitted by Wholly Stromboli in Conjunction with the Fort Lupton Tomato Festival on September 5, 2025 on Denver Avenue
- d. IM 2025-011 Submission of the Participation and Release Form in the New National Opioids Settlement with Purdue and the Sacklers

Consent Agenda - Consent Agenda items are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion of Consent Agenda items unless a Councilmember so requests, in which case the item may be removed/moved from the Consent Agenda.

- a. July 15, 2025 City Council Meeting Minutes
- b. AM 2025-101 Approve Agreement to Work with Employment Services of Weld County Work-Based Learning Program Worksite Non-Financial Agreement
- c. AM 2025-107 Re-allocation of Funds from a Grounds Seasonal Laborer Position to a Part-Time Custodian Position for Janitorial Services Allocated from the Recreation Center Budget for the Remainder of 2025
- d. AM 2025-106 Approve Mayor's Signing of Public Service Company of Colorado (PSCO) License Agreement for Water Line Access and Construction Along Highway 52 Frontage for the Water Tower Project
- e. AM 2025-102 Accepting a Proposal from Soto Enterprises LLC for the Landscape Project at City Hall / Police Station Complex for an Amount Not to Exceed \$34,443.25 to be Paid from the Park General Fund Account

- f. AM 2025-103 Award Contract to McGrane Water Engineering, LLC for an Amount Not to Exceed \$84,000.00 for Engineering Services for the Lagoon Water Storage Project from the Utility Fund
- g. AM 2025-100 Declaring Axon Taser 7's Surplus and Authorizing the Police Department to Sell the Taser 7's

Action Memorandum

- a. AM 2025-098 Approving a Resolution for Authorization for the Inclusion of Coyote Creek Subdivision Filing No. 5 into the Coyote Creek Metropolitan District
- b. AM 2025-099 Adopting an Ordinance Approving the Submission of a Ballot Issue to the Registered Voters Voting in the Coordinated Election to be Held November 4, 2025, a Ballot Issue Pertaining to the Continuance of the Water Sales Tax of 1% for Water Acquisition and Improvement Fund, Declaring an Emergency and Setting the Title and Content of the Ballot for the Election
- c. AM 2025-104 Award Contract to D2 Consultants, LLC for an Amount Not to Exceed \$199,335.00 for Engineering Services for the Non-Potable System Master Plan Project from the Utility Fund
- d. AM 2025-105 Approve Change Order #3 to Contract with Thalle Construction Co, Inc. for an Amount Not to Exceed \$127,078.04 for the METRO Connection FM & LS Project from the Utility Fund

Staff Reports

Mayor/Council Reports

Future City Events

- a. August 6, 2025 - Coffee with a Cop, Fort Lupton Recreation Center, 203 S. Harrison Ave., 8:00 a.m. - 9:00 a.m.
September 5, 2025 - Tomato Festival Street Dance, 4th & Denver Ave., 6:00 p.m. - 8:00 p.m.
September 6, 2025 - Tomato Festival Pancake Breakfast, Parade, and City Tour and Activities, 7:00 a.m. - 3:00 p.m.

Upcoming Meetings

- a. August 12, 2025 Town Hall Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.
August 19, 2025 City Council Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.
August 26, 2025 Town Hall Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.
September 2, 2025 City Council Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.

Adjourn

Council Check Report

City of Fort Lupton

By Check Number

Date Range: 07/16/2025 - 08/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: New Main Operating-New Main Operating						
000044	AGFINITY INC	07/22/2025	Regular	0.00	141.00	108263
H87908	Invoice	07/01/2025	GOLF-MARK IT BLUE-MAINT	0.00	141.00	
003882	B&M ROOFING OF COLORADO LLC	07/22/2025	Regular	0.00	515.76	108264
2035855	Invoice	07/02/2025	CPR-ROOF REPAIRS-COM CENTER	0.00	515.76	
000160	BREAKTHRU BEVERAGE COLORADO	07/22/2025	Regular	0.00	1,385.68	108265
122329363	Invoice	07/10/2025	GOLF-BEVERAGES-PRO SHOP	0.00	1,133.68	
122329364	Invoice	07/10/2025	GOLF-BEVERAGES-PRO SHOP	0.00	252.00	
000183	CALLAWAY GOLF SALES COMPANY	07/22/2025	Regular	0.00	2,630.00	108266
940699894	Credit Memo	07/01/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	-269.00	
940699895	Credit Memo	07/01/2025	GOLF-CREDIT FOR RETURNS-PRO SHOP	0.00	-395.00	
940756303	Invoice	07/09/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	416.67	
940772313	Invoice	07/11/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	2,155.83	
940781300	Invoice	07/11/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	721.50	
000182	CEM SALES & SERVICE INC	07/22/2025	Regular	0.00	3,415.00	108267
I2500983	Invoice	07/07/2025	REC-POOL CHEMICALS-REC CENTER	0.00	3,415.00	
002000	CIT GROUP/COMMERCIAL SERVICES	07/22/2025	Regular	0.00	1,314.69	108268
71132550	Invoice	07/02/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	1,314.69	
000241	CITY OF FT LUPTON-UTIL INVOICE	07/22/2025	Regular	0.00	30,667.25	108269
110035001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	1,031.00	
110036002 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	258.96	
110221001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	620.00	
110222001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	331.10	
110249001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	459.38	
110251001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	79.75	
110252001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	2,757.44	
110252101 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	143.98	
330025001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	389.00	
330031001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	1,562.00	
330045001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	156.24	
330092001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	312.33	
330166001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	204.30	
330920000 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	34.65	
550055501 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	573.43	
550057001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	700.82	
550057601 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	2,369.93	
550057701 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	5,645.43	
660092001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	1,258.04	
770109501 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	222.63	
770116501 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	182.14	
770229001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	224.51	
770229501 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	3,629.12	
770229601 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	46.65	
770231101 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	144.76	
990004001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	238.34	
990004101 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	112.27	
990005001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	291.18	
990006001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	140.87	
990007001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	305.53	
990008001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	130.25	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
990132001 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	5,696.95	
999910000 JUNE...	Invoice	06/30/2025	Water/Sewer Bill-City	0.00	414.27	
	Void	07/22/2025	Regular	0.00	0.00	108270
	Void	07/22/2025	Regular	0.00	0.00	108271
001949	CIVIL RESOURCES LLC	07/22/2025	Regular	0.00	4,748.00	108272
19-305.02.03	Invoice	07/01/2025	UF-LAGOON SLURRY WALL PROJECT-WAT...	0.00	3,645.50	
19-305.02.03A	Invoice	06/27/2025	UF-LAGOON STORAGE PROJECT 50% DESI...	0.00	1,102.50	
003810	CMC DESIGN LLC	07/22/2025	Regular	0.00	526.96	108273
CMC129881	Invoice	07/09/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	526.96	
003740	COLORADO PORTABLES LLC	07/22/2025	Regular	0.00	880.00	108274
I33761	Invoice	07/03/2025	CEM-PORTABLE TOILET SERVICE FOR 4TH ...	0.00	880.00	
000306	COMCAST BUSINESS	07/22/2025	Regular	0.00	2,889.04	108275
245087447	Invoice	07/01/2025	GF-INTERNET SERVICE FOR JULY 2025-	0.00	2,889.04	
000307	COMCAST CABLE COMM, LLC	07/22/2025	Regular	0.00	232.89	108276
0120790 JULY25	Invoice	07/06/2025	GOLF-JULY 2025 INTERNET SERVICE-PRO ...	0.00	232.89	
000307	COMCAST CABLE COMM, LLC	07/22/2025	Regular	0.00	260.52	108277
0208785 JULY25	Invoice	07/04/2025	GF-JULY 2025 INTERNET SERVICE-PLANNI...	0.00	260.52	
001517	CORE&MAIN LP	07/22/2025	Regular	0.00	717.95	108278
X210433	Invoice	06/23/2025	UF-SUPPLIES/PARTS-W LINES	0.00	549.62	
X213282	Invoice	06/26/2025	UF-MEGA FLANGE-W LINES	0.00	168.33	
002581	COUNTRY TRUCK & AUTO LLC	07/22/2025	Regular	0.00	225.00	108279
29829	Invoice	06/23/2025	CPR-VEHICLE DETAILING-COM CENTER	0.00	225.00	
000370	DEFALCO CONSTRUCTION CO	07/22/2025	Regular	0.00	62,365.25	108280
09	Invoice	07/15/2025		0.00	62,365.25	
000410	E-470 PUBLIC HIGHWAY AUTHORITY	07/22/2025	Regular	0.00	37.35	108281
2103898735	Invoice	07/03/2025	CPR-TOLL FEES FOR SR TRIP TO COLO SPR...	0.00	37.35	
000445	EWING IRRIGATION PRODUCTS INC	07/22/2025	Regular	0.00	570.00	108282
26842158	Invoice	07/14/2025	GF-PLANTERS MIX-PARKS	0.00	380.00	
26843619	Invoice	07/14/2025	GF-PLANTERS MI-PARKS	0.00	190.00	
000567	HIGH COUNTRY BEVERAGE CORP	07/22/2025	Regular	0.00	916.40	108283
W-7145101	Invoice	07/14/2025	GOLF-BEVERAGES-PRO SHOP	0.00	916.40	
002977	JOSEPH ELLIOTT USA LLC	07/22/2025	Regular	0.00	4,264.89	108284
33346	Invoice	07/10/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	4,264.89	
003883	KAITLIN GREENEMEIER	07/22/2025	Regular	0.00	40.00	108285
2007793.001	Invoice	07/09/2025	REC-CAMP REFUND-	0.00	40.00	
000735	LL JOHNSON DISTRIBUTING	07/22/2025	Regular	0.00	265.74	108286
1958895-00	Invoice	07/11/2025	GF-WINDOW-PARKS	0.00	265.74	
001799	MAC EQUIPMENT INC	07/22/2025	Regular	0.00	13.03	108287
519542	Invoice	07/10/2025	GF-BACKPLATE-PARKS	0.00	38.69	
519543	Credit Memo	07/10/2025	GF-CREDIT FOR RETURN OF LID, DRUM-PA...	0.00	-25.66	
000795	MILE HIGH TURFGRASS, LLC	07/22/2025	Regular	0.00	1,660.00	108288
12698	Invoice	07/08/2025	GOLF-CALPHLEX-MAINT	0.00	1,660.00	
000807	MORNING STAR ELEVATOR LLC	07/22/2025	Regular	0.00	1,096.40	108289
7675	Invoice	07/14/2025	CPR-ELEVATOR LOCK REPAIR-MUSEUM	0.00	1,096.40	
003044	PEAK FORM, LLC	07/22/2025	Regular	0.00	469.00	108290
5977K25213	Invoice	07/01/2025	GF-NON DOT SCREENINGS, DRUG TESTS-	0.00	469.00	

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Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
000991	SCNS SPORTS FOODS INC	07/22/2025	Regular	0.00	94.40	108291
230976	Invoice	07/10/2025	GOLF-PRE PACKAGED GOODS-PRO SHOP	0.00	94.40	
002837	SECURITY METRICS, INC	07/22/2025	Regular	0.00	3,448.00	108292
3674861	Invoice	07/07/2025	Annual Renewal for Security Metrics PCI C...	0.00	3,448.00	
001026	SPECIALTY CIGARS, LLC	07/22/2025	Regular	0.00	322.00	108293
US16-9947535	Invoice	07/01/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	322.00	
000246	SRIXON/CLEVELAND GOLF/XX10	07/22/2025	Regular	0.00	1,046.30	108294
8535037NN	Credit Memo	07/02/2025	GOLF-CREDIT FOR RETURNS-PRO SHOP	0.00	-116.10	
8545443 SO	Invoice	07/09/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	212.00	
8547566 SO	Invoice	07/10/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	950.40	
001624	STATE OF COLORADO	07/22/2025	Regular	0.00	8,192.79	108295
000050025	Invoice	07/15/2025	UF-BILLS/LATE NOTICE MAILING FOR APRI...	0.00	8,192.79	
001040	STERICYCLE	07/22/2025	Regular	0.00	73.78	108296
8011120859	Invoice	06/18/2025	REC-BIOHAZARD-REC CENTER	0.00	73.78	
001052	SWIRE COCA-COLA, USA	07/22/2025	Regular	0.00	1,184.75	108297
47866073005	Invoice	07/11/2025	GOLF-PRE PACKAGED GOODS-PRO SHOP	0.00	1,184.75	
002967	SYNERGETIC STAFFING LLC	07/22/2025	Regular	0.00	1,119.68	108298
21012155	Invoice	07/14/2025	GF-TEMP SERVICE JULY 7-11, 2025-FIN	0.00	1,119.68	
001075	THE CONSOLIDATED MUTUAL	07/22/2025	Regular	0.00	330.08	108299
071025A	Invoice	07/10/2025	UF-JUNE 2025 PERRY PIT DISCHARGE PUM...	0.00	83.08	
071025B	Invoice	07/10/2025	UF-JUNE 2025 WELL PUMP B-W STOR	0.00	213.73	
071025C	Invoice	07/10/2025	UF-JUNE 2025 WELL PUMP C-W STOR	0.00	33.27	
001116	THE TREE FARM	07/22/2025	Regular	0.00	9.60	108300
860481	Invoice	06/16/2025	CEM-TREE STAKE STRAP-CEMETERY	0.00	9.60	
003535	TRI-STATE FIREWORKS, INC	07/22/2025	Regular	0.00	15,000.00	108301
1036	Invoice	07/16/2025	CPR-July 4th Fireworkd-Events	0.00	15,000.00	
001147	USA BLUE BOOK	07/22/2025	Regular	0.00	998.95	108302
INV00758455	Invoice	07/07/2025	UF-MARKING PAINT AND FLAGS-W/S LINES	0.00	1,781.42	
SCN312348	Credit Memo	06/01/2025	SF-CREDIT FOR RETURNS-S LINES	0.00	-782.47	
001189	WELD COUNTY ACCTG DEPART	07/22/2025	Regular	0.00	7,683.54	108303
JUNE 2025	Invoice	07/01/2025	WELD COUNTY FUEL PURCHASES	0.00	7,683.54	
001217	WOHNRADE CIVIL ENGINEERS INC	07/22/2025	Regular	0.00	3,054.23	108304
2645	Invoice	07/12/2025	SST-9th Street Extension Engineering-Stre...	0.00	3,054.23	
001225	YAMAHA MOTOR CORP	07/22/2025	Regular	0.00	17,416.35	108305
879879	Invoice	06/24/2025	GOLF-LEASE PAYMENT FOR CARTS-PRO S...	0.00	17,416.35	
002581	COUNTRY TRUCK & AUTO LLC	07/22/2025	Regular	0.00	6.95	108306
29829-1	Invoice	07/01/2025	COM-SHOP SUPPLIES FEES-COMM CENTER	0.00	6.95	
003886	CARMEN GARCIA	07/18/2025	Regular	0.00	450.00	108307
07012025	Invoice	07/18/2025	UB- REFUND CREDIT CARD PAYMENTS-UB	0.00	450.00	
003612	JOHNSON MARK LLC	07/25/2025	Regular	0.00	442.85	108308
INV0001798	Invoice	07/25/2025	Brian Oswalt-Case #2024C042153	0.00	442.85	
001732	NELSON & KENNARD, ATTORNEYS AT LAW	07/25/2025	Regular	0.00	301.98	108309
INV0001799	Invoice	07/25/2025	MARIA MUNOZ - CASE #2024C030381	0.00	301.98	
002254	ADIDAS AMERICA INC	07/29/2025	Regular	0.00	124.80	108310
6163624406	Invoice	07/04/2025	REC-UNIFORMS-REC CENTER	0.00	47.40	
6163696064	Invoice	07/15/2025	GF-WELLNESS-HR	0.00	77.40	

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Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
000040	AFLAC	07/29/2025	Regular	0.00	2,097.78	108311
704199	Invoice	07/01/2025	GF-SUPPLEMENTAL INSURANCE FOR JULY ...	0.00	2,097.78	
000044	AGFINITY INC	07/29/2025	Regular	0.00	4,902.91	108312
186080	Invoice	07/22/2025	GOLF-UNLEADED GASOHOL-MAINT	0.00	3,748.70	
186081	Invoice	07/22/2025	GOLF-FIELDMASTER DYED DIESEL-MAINT	0.00	1,154.21	
002941	AMERITAS LIFE INSURANCE CORP	07/29/2025	Regular	0.00	9,829.52	108313
010-57637-01 D...	Invoice	08/01/2025	GF-DENTAL INS FOR AUG 2025-HR	0.00	8,791.12	
010-57637-02 A...	Invoice	08/01/2025	GF-VISION INS FOR AUG 2025-HR	0.00	1,038.40	
003882	B&M ROOFING OF COLORADO LLC	07/29/2025	Regular	0.00	1,985.00	108314
2035921	Invoice	07/14/2025	CPR-ROOF REPAIR ON COMM CTR-COMCTR	0.00	1,985.00	
003766	BIG WILLY MEAT COMPANY	07/29/2025	Regular	0.00	171.65	108315
0000711	Invoice	07/21/2025	GOLF-PRE PACKAGED GOODS-PRO SHOP	0.00	171.65	
000138	BLACK CLOVER ENTERPRISES LLC	07/29/2025	Regular	0.00	1,102.67	108316
BCE215642	Invoice	07/17/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	1,102.67	
000149	BOBCAT OF THE ROCKIES, LLC	07/29/2025	Regular	0.00	24,807.00	108317
26073941	Invoice	07/08/2025	GF-PA185 AIR COMPRESSOR-STREETS	0.00	24,807.00	
000183	CALLAWAY GOLF SALES COMPANY	07/29/2025	Regular	0.00	376.99	108318
940809208	Invoice	07/16/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	376.99	
000247	CLIFTONLARSONALLEN LLP	07/29/2025	Regular	0.00	16,750.00	108319
1251452514	Invoice	07/23/2025	GF-2024 Audit-Finance	0.00	16,750.00	
000267	COLONIAL LIFE	07/29/2025	Regular	0.00	105.96	108320
78168200801860	Invoice	08/01/2025	GF-SUPPLEMENTAL INSURANCE FOR AUG...	0.00	105.96	
003740	COLORADO PORTABLES LLC	07/29/2025	Regular	0.00	200.00	108321
134440	Invoice	07/17/2025	CEM-ADA-LONG TERM 7/17/25-8/13/25-C...	0.00	200.00	
000306	COMCAST BUSINESS	07/29/2025	Regular	0.00	2,668.03	108322
246222675	Invoice	07/01/2025	Comcast Phones	0.00	2,668.03	
000307	COMCAST CABLE COMM, LLC	07/29/2025	Regular	0.00	247.85	108323
0215335 AUG25	Invoice	08/01/2025	GF-INTERNET SERVICE FOR AUG 2025 (VET...	0.00	247.85	
000307	COMCAST CABLE COMM, LLC	07/29/2025	Regular	0.00	220.05	108324
0164533 AUG25	Invoice	08/01/2025	GF-INTERNET/PHONE SERV FOR AUGUST ...	0.00	220.05	
000410	E-470 PUBLIC HIGHWAY AUTHORITY	07/29/2025	Regular	0.00	37.35	108325
2104098138	Invoice	07/10/2025	CPR-TOLL FOR SR TRIP TO COLO SPRNGS-S...	0.00	37.35	
003762	ERIC GOLDEN	07/29/2025	Regular	0.00	1,000.00	108326
070425	Invoice	07/04/2025	CPR-BAND JULY 4TH FINAL PMT-EVENTS	0.00	1,000.00	
000442	ESRI INC	07/29/2025	Regular	0.00	20,600.00	108327
900060748	Invoice	07/16/2025	CG-ERSI SOFTWARE CONTRACT YEAR 1 OF 3...	0.00	20,600.00	
003884	GST FENCE	07/29/2025	Regular	0.00	6,206.00	108328
98	Invoice	07/19/2025	Pickleball Court Fencing	0.00	6,206.00	
000552	HACH	07/29/2025	Regular	0.00	11,308.62	108329
14539460	Invoice	07/22/2025	WTP equipment	0.00	11,308.62	
000567	HIGH COUNTRY BEVERAGE CORP	07/29/2025	Regular	0.00	877.10	108330
W-7151132	Invoice	07/21/2025	GOLF-BEVERAGES-PRO SHOP	0.00	877.10	
003602	HYDROPLUS	07/29/2025	Regular	0.00	435.00	108331
3-242372-2A	Invoice	07/21/2025	GF-KITCHEN EXHAUST CLEANING-PRO SH...	0.00	435.00	
000620	JACOB FREIER	07/29/2025	Regular	0.00	1,767.24	108332

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072125	Invoice	07/21/2025	GF-REIMBURSE HOTEL AND MILEAGE FOR...	0.00	1,767.24	
000865	OFFICE DEPOT	07/29/2025	Regular	0.00	319.50	108333
431152462001	Invoice	07/10/2025	GF-TONER AND PENS-PW SHOP	0.00	238.66	
431154792001	Invoice	07/10/2025	GF-IV DRINK-PW SHOP	0.00	15.79	
431520646001	Invoice	07/10/2025	GF-BLUE TOP-ADMIN	0.00	65.05	
002922	OLSSON, INC	07/29/2025	Regular	0.00	2,200.00	108334
544046	Invoice	07/16/2025	GF-CR 8 CROSSING PATCHWORK-STREETS	0.00	2,200.00	
002082	QUALITY WELL AND PUMP	07/29/2025	Regular	0.00	530.88	108335
2025-3526	Invoice	07/18/2025	GF-PRESS TRANS 220 PSI-PARKS	0.00	530.88	
003257	SEAN MCDERMOTT	07/29/2025	Regular	0.00	1,475.49	108336
072225	Invoice	07/22/2025	GF-REIMBURSE HOTEL, MILEAGE, PARKING..	0.00	1,475.49	
003155	SHIRTS BY CHA LLC	07/29/2025	Regular	0.00	70.00	108337
3159	Invoice	07/03/2025	CPR-BANNERS FOR THE 4TH OF JULY-EVE...	0.00	70.00	
001022	SOUTHERN GLAZER'S OF CO	07/29/2025	Regular	0.00	429.41	108338
3799037	Invoice	07/16/2025	GOLF-BEVERAGES-PRO SHOP	0.00	429.41	
001052	SWIRE COCA-COLA, USA	07/29/2025	Regular	0.00	1,021.70	108339
47984313026	Invoice	07/18/2025	GOLF-BEVERAGES-PRO SHOP	0.00	1,021.70	
002967	SYNERGETIC STAFFING LLC	07/29/2025	Regular	0.00	1,143.90	108340
21012162	Invoice	07/21/2025	GF-TEMP WAGES FOR JULY 14-18, 2025-FIN	0.00	1,143.90	
001137	UNITED POWER	07/29/2025	Regular	0.00	297.41	108341
10213507 0725	Invoice	07/16/2025	GF-JULY 2025 ELECTRIC SERVICE (1200 DE...	0.00	297.41	
001224	XCEL ENERGY-GAS	07/29/2025	Regular	0.00	162.33	108342
936467530	Invoice	07/18/2025	GOLF-JULY 2025 GAS SERVICE-PRO SHOP	0.00	162.33	
003895	ADALBERTO SIAS	08/05/2025	Regular	0.00	65.00	108343
2007809.001	Invoice	07/28/2025	REC-REFUND FOR SHELTER CANCELLATION-	0.00	65.00	
000031	ADAMSON POLICE PRODUCTS	08/05/2025	Regular	0.00	4,546.78	108344
INV437187	Invoice	07/07/2025	GF-UNIFORMS FOR INMAN-PD	0.00	31.45	
INV437320	Invoice	07/09/2025	GF-UNIFORMS FOR LUNG-PD	0.00	53.95	
INV437385	Invoice	07/10/2025	GF-UNIFORMS FOR VASQUEZ-PD	0.00	238.38	
INV437579	Invoice	07/15/2025	GF-UNIFORMS/ACCESSORIES-PD	0.00	998.00	
INV437655	Invoice	07/16/2025	GF-UNIFORMS/ACCESSORIES-PD	0.00	780.00	
INV437665	Invoice	07/16/2025	GF-UNIFORMS/ACCESSORIS-PD	0.00	1,275.00	
INV437722	Invoice	07/30/2025	GF-UNIFORMS & ACCESSORIES-PD	0.00	1,170.00	
002254	ADIDAS AMERICA INC	08/05/2025	Regular	0.00	509.40	108345
6162805139	Invoice	07/01/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	53.40	
6163018247	Invoice	07/30/2025	GOLF-UNIFORMS-MAINT	0.00	192.00	
6163100025	Invoice	07/30/2025	GOLF-UNIFORMS-MAINT	0.00	136.50	
6163242162	Invoice	07/26/2025	GOLF-UNIFORMS-MAINT	0.00	115.20	
6163267822	Invoice	07/30/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	12.30	
000044	AGFINITY INC	08/05/2025	Regular	0.00	233.50	108346
H88777	Invoice	07/18/2025	Gf/Uf-GlyStar Plus-Streets/W Lines	0.00	233.50	
000160	BREAKTHRU BEVERAGE COLORADO	08/05/2025	Regular	0.00	1,071.47	108347
122539321	Invoice	07/24/2025	GOLF-BEVERAGES-PRO SHOP	0.00	945.47	
122539322	Invoice	07/24/2025	GOLF-BEVERAGES-PRO SHOP	0.00	126.00	
000183	CALLAWAY GOLF SALES COMPANY	08/05/2025	Regular	0.00	277.88	108348
940856599	Invoice	07/22/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	277.88	
000215	CHALLENGER TEAMWEAR	08/05/2025	Regular	0.00	1,173.37	108349
1289819-IN	Invoice	07/23/2025	CPR-SOCCER SHIRTS-ATHL	0.00	1,173.37	

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001506	CHRISTOPHER CROSS	08/05/2025	Regular	0.00	200.00	108350
072125	Invoice	07/21/2025	GOLF-ADDITION TO CASH DRAWER-	0.00	200.00	
000239	CITY OF FORT LUPTON	08/05/2025	Regular	0.00	100.00	108351
CIT#132624-1C	Invoice	07/28/2025	GF-RESTITUTION J CHIHAUHUA-	0.00	100.00	
001353	COBRA PUMA GOLF INC	08/05/2025	Regular	0.00	267.84	108352
X892309	Invoice	07/23/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	267.84	
003740	COLORADO PORTABLES LLC	08/05/2025	Regular	0.00	120.00	108353
I34441	Invoice	07/17/2025	GF-PORTABLE TOILET SERVICE @ HERITAG...	0.00	120.00	
000307	COMCAST CABLE COMM, LLC	08/05/2025	Regular	0.00	296.40	108354
0117309 JULY25	Invoice	07/14/2025	REC-JULY 2025 CABLE/MUSIC-REC CENTER	0.00	296.40	
000307	COMCAST CABLE COMM, LLC	08/05/2025	Regular	0.00	203.59	108355
0147405 AUG25	Invoice	07/20/2025	CPR-PHONE/INTERNET FOR AUGUST 2025...	0.00	203.59	
000307	COMCAST CABLE COMM, LLC	08/05/2025	Regular	0.00	48.40	108356
0025494 AUG25	Invoice	08/01/2025	GOLF-AUGUST 2025 CABLE SERVICE-PRO ...	0.00	48.40	
003785	COMMERCIAL KEY SECURITY, INC	08/05/2025	Regular	0.00	227.97	108357
40784	Invoice	07/25/2025	REC-LOCK CYLINDERS-REC CENTER	0.00	227.97	
001517	CORE&MAIN LP	08/05/2025	Regular	0.00	2,903.57	108358
X233176	Invoice	07/15/2025	UF-PARTS/SUPPLIES-W LINES	0.00	1,687.95	
X270569	Invoice	07/02/2025	UF-PARTS/SUPPLIES-W LINES	0.00	1,112.62	
X279944	Invoice	07/03/2025	UF-PARTS/SUPPLIES-W LINES	0.00	66.52	
X359155	Invoice	07/17/2025	UF-METER CPLG-W LINES	0.00	36.48	
000340	CUMMINS SALES AND SERVICES	08/05/2025	Regular	0.00	1,530.00	108359
42-250437216	Invoice	07/01/2025	GF-GENERATOR MAINT-CITY HALL-FAC	0.00	765.00	
42-250437217	Invoice	07/01/2025	GF-GENERATOR MAINTENANCE-PD	0.00	765.00	
001320	DAPHNE'S HEADCOVERS	08/05/2025	Regular	0.00	960.22	108360
0355294-IN	Invoice	07/18/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	960.22	
003559	DRAKE DUO PRINTS LTD	08/05/2025	Regular	0.00	913.00	108361
1276	Invoice	07/11/2025	REC-SHIRTS FOR TRAPPER'S DAY PARADE-...	0.00	913.00	
003891	ELVA MEDINA	08/05/2025	Regular	0.00	80.00	108362
2007797.001	Invoice	07/16/2025	REC-VOLLEYBALL CAMP REFUND-	0.00	80.00	
003631	EVERON, LLC	08/05/2025	Regular	0.00	164.37	108363
50576495 AUG25	Invoice	08/01/2025	REC/GF-ALARM SECURITY SERVICE FOR A...	0.00	164.37	
000512	FUZION FIELD SERVICES LLC	08/05/2025	Regular	0.00	229.35	108364
390993	Invoice	07/27/2025	GOLF-PORTABLE TOILET RENTAL FEES-MA...	0.00	229.35	
000567	HIGH COUNTRY BEVERAGE CORP	08/05/2025	Regular	0.00	1,794.70	108365
W-7153923	Invoice	07/24/2025	GOLF-BEVERAGES-PRO SHOP	0.00	518.75	
W-7156124	Invoice	07/28/2025	GOLF-BEVERAGES-PRO SHOP	0.00	1,275.95	
003120	HUDSON LOCKERS, INC	08/05/2025	Regular	0.00	270.00	108366
544	Invoice	07/25/2025	GOLF-PRE PACKAGED GOODS-PRO SHOP	0.00	270.00	
000735	LL JOHNSON DISTRIBUTING	08/05/2025	Regular	0.00	163.44	108367
1959215-00	Invoice	07/16/2025	GOLF-PARTS/SUPPLIES-MAINT	0.00	163.44	
001799	MAC EQUIPMENT INC	08/05/2025	Regular	0.00	25.66	108368
519542A	Invoice	07/28/2025	GF-BALANCE OF ORIGINAL INVOICE-PARKS	0.00	25.66	
003889	MARIA PEARSON	08/05/2025	Regular	0.00	40.00	108369
2007796.001	Invoice	07/16/2025	GF-VOLLEYBALL CAMP REFUND-	0.00	40.00	
000860	NORTHWESTERN UNIVERSITY	08/05/2025	Regular	0.00	4,500.00	108370

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28939	Invoice	07/14/2025	COMMAND COLLEGE	0.00	4,500.00	
003545	POINT AND PAY, LLC	08/05/2025	Regular	0.00	50.00	108371
PNP11108-00-06...	Invoice	07/25/2025	GF-MONTHLY FEE FOR JUNE 2025-PLANNI...	0.00	50.00	
003382	QUETZALCOATL AZTEC DANCE FUSION LLC	08/05/2025	Regular	0.00	900.00	108372
1016	Invoice	07/24/2025	CPR-DANCE SHOW FOR PUMPKIINFEST-EV...	0.00	900.00	
001428	ROCKY MOUNTAIN INFORMATION	08/05/2025	Regular	0.00	100.00	108373
261336	Invoice	07/11/2025	GF-ANNUAL MEMBERSHIP-PD	0.00	100.00	
000956	ROCKY MOUNTAIN LOW VOLTAGE	08/05/2025	Regular	0.00	75.00	108374
20250884	Invoice	07/01/2025	CPR-ELEVATOR MONITORING-MUSEUM	0.00	75.00	
001529	ROCKY MOUNTAIN PUMP & CONTROLS LLC	08/05/2025	Regular	0.00	708.00	108375
4191	Invoice	07/30/2025	UF-REPAIRS-W LIINES	0.00	708.00	
003155	SHIRTS BY CHA LLC	08/05/2025	Regular	0.00	315.00	108376
3087	Invoice	07/01/2025	GF-KOSHIO PARK-PARKS	0.00	210.00	
3175	Invoice	07/18/2025	CPR-NATIONAL NIGHT OUT BANNERS-EVE...	0.00	105.00	
001022	SOUTHERN GLAZER'S OF CO	08/05/2025	Regular	0.00	177.25	108377
3805048	Invoice	07/23/2025	GOLF-BEVERAGES-PRO SHOP	0.00	78.26	
3805049	Invoice	07/23/2025	GOLF-BEVERAGES-PRO SHOP	0.00	98.99	
001026	SPECIALTY CIGARS, LLC	08/05/2025	Regular	0.00	610.35	108378
US16-40272299	Invoice	07/28/2025	GOLF-MERCHADISE-PRO SHOP	0.00	610.35	
000246	SRIXON/CLEVELAND GOLF/XX10	08/05/2025	Regular	0.00	83.00	108379
8563407 SQ	Invoice	07/22/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	83.00	
001035	STANDARD INSURANCE CO.	08/05/2025	Regular	0.00	5,716.58	108380
00 759761 0001 ...	Invoice	08/01/2025	LI, AD&D, LTD, STD Ins Prem	0.00	5,716.58	
001040	STERICYCLE	08/05/2025	Regular	0.00	42.75	108381
8011530036	Invoice	07/25/2025	GF-SHREDDING SERVICE FOR CITY HALL-CI...	0.00	42.75	
002885	SWARCO COLORADO PAINT COMPANY LLC	08/05/2025	Regular	0.00	2,056.00	108382
90072829	Invoice	07/21/2025	GF-TRAFFIC WHITE LATEX-STREETS	0.00	2,056.00	
001052	SWIRE COCA-COLA, USA	08/05/2025	Regular	0.00	449.80	108383
48091695024	Invoice	07/25/2025	GOLF-PREPACKAGED GOODS-PRO SHOP	0.00	449.80	
002694	SYMMETRY ENERGY SOLUTIONS LLC	08/05/2025	Regular	0.00	2,126.90	108384
20425614	Invoice	07/23/2025	REC-GAS SERVICE FOR JUNE 2025-REC CE...	0.00	2,126.90	
002967	SYNERGETIC STAFFING LLC	08/05/2025	Regular	0.00	1,115.17	108385
21012174	Invoice	07/29/2025	GF-TEMP WAGES FOR JULY 21-25, 2025-FIN	0.00	1,115.17	
001105	TOSHIBA FINANCIAL SERVICES	08/05/2025	Regular	0.00	2,924.66	108386
560370637	Invoice	07/14/2025	GOLF-AUGUST 2025 LEASE FEES-PRO SHOP	0.00	283.52	
560507642	Invoice	08/01/2025	Copier Lease	0.00	2,641.14	
001115	TRAVIS MATTHEW,LLC	08/05/2025	Regular	0.00	1,207.89	108387
92948293	Invoice	07/25/2025	GOLF-MERCHANDISE-PRO SHOP	0.00	1,207.89	
003893	TRINITY FALLIAUX	08/05/2025	Regular	0.00	90.00	108388
2007806.001	Invoice	07/23/2025	REC-PROGRAM REFUND-	0.00	90.00	
001120	TRUDILIGENCE LLC	08/05/2025	Regular	0.00	137.99	108389
66683	Invoice	07/01/2025	GF-BACKGROUND CHECKS-HR	0.00	137.99	
001138	UNITED POWER	08/05/2025	Regular	0.00	1,500.00	108390
ORDER #611169	Invoice	07/24/2025	GF-ELECTICAL DESIGN FOR TRANSFORMER...	0.00	1,500.00	
001207	WESTERN DISTRIBUTING INC	08/05/2025	Regular	0.00	201.00	108391

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855060	Invoice	07/25/2025	GOLF-BEVERAGES-PRO SHOP	0.00	201.00	
001224	XCEL ENERGY-GAS	08/05/2025	Regular	0.00	291.30	108392
936893101	Invoice	07/01/2025	Xcel Gas Bill- Account 53-2035238-1	0.00	291.30	
003496	ZACHARY METTLER	08/05/2025	Regular	0.00	127.00	108393
JUNE-JULY 25	Invoice	07/25/2025	GF-REIMBURSE FOR APA NATIONAL/STATE...	0.00	50.80	
MARCH-MAY25	Invoice	07/25/2025	GF-REIMBURSE FOR APA NATIONAL/STATE...	0.00	76.20	
000024	ACE HARDWARE OF FORT LUPTON	07/22/2025	EFT	0.00	348.12	9100091
108871/1	Invoice	07/01/2025	GOLF-PARTS/SUPPLIES-MAINT	0.00	111.65	
108886/1	Invoice	07/01/2025	GOLF-CONCRETE MIX-MAINT	0.00	98.67	
108993/1	Invoice	07/02/2025	GOLF-TWIST NOZZLE-MAINT	0.00	9.99	
109057/1	Invoice	07/08/2025	GOLF-KEYS-MAINT	0.00	39.90	
109065/1	Invoice	07/09/2025	GOLF-MARKING PAINT, SUPPLIES-MAINT	0.00	87.91	
000026	ACTIVE CABLING & COMMUNICATIONS LLC	07/22/2025	EFT	0.00	1,015.67	9100092
203131	Invoice	07/08/2025	Ethernet Cabling Dog Pound and Rec Cent...	0.00	349.12	
203132	Invoice	07/08/2025	Ethernet Cabling Dog Pound and Rec Cent...	0.00	666.55	
002161	BOX INC	07/22/2025	EFT	0.00	68,276.77	9100093
INV12840572	Invoice	07/16/2025	GF-ANNUAL RENEWAL BOX PLUS, KEYSAFE...	0.00	68,276.77	
002122	BURNS & MCDONNELL ENGINEERING CO INC	07/22/2025	EFT	0.00	77,926.11	9100094
160868-23	Invoice	07/15/2025	UF-ENGINEERING FOR WATER TOWER-UF	0.00	26,706.22	
169164-15	Invoice	07/15/2025	UF-LIFT STATION/FORCE MAIN PROJECT R...	0.00	51,219.89	
003876	KLINE VEIO, P.C.	07/22/2025	EFT	0.00	45,500.00	9100095
061225	Invoice	07/16/2025	UF-LEGAL FEES CWRPDA WATER TOWER ...	0.00	45,500.00	
000691	KONE INC	07/22/2025	EFT	0.00	140.80	9100096
871731741	Invoice	06/30/2025	REC-ELEVATOR MAINTENCE FOR JUNE 20...	0.00	140.80	
000698	L.G. EVERIST, INC	07/22/2025	EFT	0.00	378.95	9100097
739847	Invoice	07/03/2025	UF-SQUEEGEE-W LINES	0.00	378.95	
000783	MEANDERING WITH MARY	07/22/2025	EFT	0.00	200.00	9100098
070925	Invoice	07/09/2025	CPR-JULY 2025 CASINO TRIP-SENIORS	0.00	200.00	
000862	O'REILLY AUTO PARTS	07/22/2025	EFT	0.00	272.34	9100099
4489-228944	Invoice	06/25/2025	GOLF-OIL FILTER-MAINT	0.00	24.18	
4489-230065	Invoice	06/30/2025	GOLF-OIL, FUEL FILTERS, SPARK PLUGS-MA...	0.00	82.01	
4489-230533	Invoice	07/02/2025	GF-PARTS/SUPPLIES-STREETS	0.00	150.00	
4489-230547	Credit Memo	07/02/2025	GF-CREDIT FOR RETURN-STREETS	0.00	-150.00	
4489-230567	Invoice	07/02/2025	SF-WIPES, NITRILE GLOVES-S LINES	0.00	64.26	
4489-230649	Invoice	07/02/2025	GF-GLASS CLEANER, TMP GREASE-PW SH...	0.00	93.90	
4489-232029	Invoice	07/09/2025	GF-OIL-PW SHOP	0.00	7.99	
000999	SHAMROCK FOODS COMPANY	07/22/2025	EFT	0.00	4,335.51	9100100
34175745	Invoice	07/10/2025	GOLF-FOOD-PRO SHOP	0.00	91.05	
34175746	Invoice	07/10/2025	GOLF-FOOD, BEVERAGES, PRE PACKAGED ...	0.00	1,937.48	
34188894	Invoice	07/14/2025	GOLF-FOOD, BEVERAGES, PRE PACKAGED ...	0.00	2,306.98	
003491	THALLE CONSTRUCTION CO INC	07/22/2025	EFT	0.00	886,047.29	9100101
10	Invoice	06/30/2025	UF-Force Main & Lift Station Construction-...	0.00	886,047.29	
001343	TIME CLOCK PLUS	07/22/2025	EFT	0.00	1,043.00	9100102
INV00425884	Invoice	06/27/2025	GF-PROF ANNUAL CLOCKABLE EMPLOYEE ...	0.00	35.00	
INV00428761	Invoice	07/01/2025	GF-PROF ANNUAL CLOCKABLE EMPLOYEE ...	0.00	1,008.00	
001101	TODD HODGES DESIGN, LLC	07/22/2025	EFT	0.00	8,284.90	9100103
3704	Invoice	07/14/2025	GF-PLANNING SERVICES JUNE 30-JULY 13, ...	0.00	8,284.90	
003398	UNIVERSITY AUTO PARTS	07/22/2025	EFT	0.00	70.94	9100104
240882	Invoice	07/12/2025	UF-GASKET MATERIAL-W LINES	0.00	62.98	

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240883	Invoice	07/12/2025	UF-PERFORMANCE TOOL SNAP BLADE-W L...	0.00	7.96	
000024	ACE HARDWARE OF FORT LUPTON	07/29/2025	EFT	0.00	19.77	9100105
109222/1	Invoice	07/21/2025	GOLF-CABLE W LOCK-PRO SHOP	0.00	19.77	
001293	AMAZON.COM	07/29/2025	EFT	0.00	5,288.15	9100106
17P4-MWN7-RG...	Invoice	07/05/2025	GF-GARAGE DOOR OPENER, BATTERY CHA...	0.00	111.97	
17RG-RM4V-FCG6	Credit Memo	06/01/2025	GF-RETURNED BULLETIN BOARD-CITY ADM	0.00	-16.10	
17RW-CK6F-RQ...	Invoice	07/05/2025	REC-SUPPLIES-REC CENTER	0.00	476.29	
1GLN-GVQH-RM...	Invoice	07/05/2025	GF/UF-GENERAL SUPPLIES-FIN/UB	0.00	1,066.51	
1LPJ-K4WX-QX3F	Invoice	07/05/2025	GF-SUPPLIES-PLANNING/EC DEV	0.00	340.54	
1RLR-YTJM-RDPX	Invoice	07/05/2025	GF-PHONE CASE-PARKS	0.00	14.99	
1RWW-DMQ4-TF...	Credit Memo	06/04/2025	CPR- CREDIT FOR RETURNED ITEM- CPR	0.00	-15.99	
1VH1-XTPT-RC9D	Invoice	07/07/2025	IT Amazon Orders	0.00	172.73	
1VW9-NY1G-TCHV	Invoice	07/05/2025	GF-SUPPLIES-PD	0.00	946.03	
1Y9K-K1NT-T7GJ	Invoice	07/05/2025	GF-SUPPLIES-HR	0.00	158.00	
1YWQ-DV3G-RQ...	Invoice	07/05/2025	GF/CPR/REC-SUPPLIES-FAC/EVENTS/REC	0.00	2,033.18	
000095	ARCO CONCRETE, INC	07/29/2025	EFT	0.00	40.00	9100107
44082	Invoice	07/14/2025	REC-CONCRETE SPLASH BLOCKS-REC CENT...	0.00	40.00	
001820	BADGER METER	07/29/2025	EFT	0.00	90.64	9100108
1745153	Invoice	07/17/2025	UF-TWIST TIGHT EXTENSION-W LINES	0.00	90.64	
003524	BEST CLEANER DISPOSAL	07/29/2025	EFT	0.00	832.00	9100109
23033	Invoice	07/15/2025	GF-CITY HALL 3 YD & 2 YD TRASH AUG-FAC	0.00	135.00	
23034	Invoice	07/15/2025	CPR-COMM CTR AUG TRASH SVC-COMM ...	0.00	85.00	
23035	Invoice	07/15/2025	GF-PW SHOP AUG TRASH SVC-PW SHOP	0.00	129.00	
23036	Invoice	07/15/2025	GF-AUGUST 2025 TRASH SERVICE-PARKS	0.00	72.00	
23037	Invoice	07/15/2025	GF-1025 1ST ST AUG TRASH SVC-CODE	0.00	40.00	
23038	Invoice	07/15/2025	GOLF-465 COLLEGE AVE AUG TRASH-MAI...	0.00	135.00	
23060	Invoice	07/15/2025	CEM-13750 WCR 12 AUG TRASH SVC-CEM	0.00	72.00	
23061	Invoice	07/15/2025	GOLF-222 CLUBHOUSE DR AUG TRASH SVC..	0.00	164.00	
002723	EAGLE ROCK COMPANY OF COLO	07/29/2025	EFT	0.00	182.60	9100110
14153877	Invoice	07/14/2025	GOLF-BEVERAGES-PRO SHOP	0.00	82.20	
14180766	Invoice	07/21/2025	GOLF-BEVERAGES-PRO SHOP	0.00	250.40	
91180220	Credit Memo	07/14/2025	GOLF-CREDIT FOR RETURNS-PRO SHOP	0.00	-150.00	
000536	GOLF AND SPORT SOLUTIONS LLC	07/29/2025	EFT	0.00	517.50	9100111
51772	Invoice	07/21/2025	CPR-CHALK-ATHL	0.00	517.50	
000597	INSIGHT PUBLIC SECTOR INC	07/29/2025	EFT	0.00	88,654.00	9100112
1101293366	Invoice	07/16/2025	GF-UPGRADE MS OFFICE TO 2024 PRO PL...	0.00	88,654.00	
003259	KUMAR & ASSOCIATES, INC.	07/29/2025	EFT	0.00	2,177.00	9100113
236023	Invoice	07/17/2025	GF-City Hall Const.Observation & Materials..	0.00	2,177.00	
000698	L.G. EVERIST, INC	07/29/2025	EFT	0.00	329.17	9100114
741319	Invoice	07/17/2025	UF-SQUEEGEE-W/S LIINES	0.00	329.17	
001292	LIFE STORIES CHILD & FAMILY ADVOCACY	07/29/2025	EFT	0.00	450.00	9100115
11-958	Invoice	07/01/2025	GF-1ST QTR BILLING JAN-MARCH 2025-PD	0.00	450.00	
000869	OPERATIONS MANAGEMENT INT	07/29/2025	EFT	0.00	146,600.09	9100116
351230-26-08	Invoice	08/01/2025	OMI Monthly Allocations	0.00	146,600.09	
000862	O'REILLY AUTO PARTS	07/29/2025	EFT	0.00	7.99	9100117
4489-234938	Invoice	07/21/2025	GF-SILICON-PARKS	0.00	7.99	
001943	PINNACOL ASSURANCE	07/29/2025	EFT	0.00	1,483.82	9100118
22091502	Invoice	07/01/2025	GF-INSURANCE DEDUCTIBLES-PD	0.00	983.82	
22115160	Invoice	07/14/2025	GF-INSURANCE DEDUCTIBLES-PD	0.00	500.00	
000931	R & L TIRES	07/29/2025	EFT	0.00	64.50	9100119

Council Check Report

Date Range: 07/16/2025 - 08/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
58156	Invoice	07/17/2025	GOLF-TIRE SERVICES-MAINT	0.00	64.50	
000999	SHAMROCK FOODS COMPANY	07/29/2025	EFT	0.00	1,465.44	9100120
34213630	Invoice	07/21/2025	GOLF-FOOD, PRE PACKAGED GOODS-PRO ...	0.00	1,465.44	
003160	UNITEDHEALTHCARE INSURANCE COMPANY	07/29/2025	EFT	0.00	114,865.73	9100121
259035970149	Invoice	08/01/2025	GF-HEALTH INS FOR AUG 25-HR	0.00	114,865.73	
003142	VORTEX USA INC.	07/29/2025	EFT	0.00	883.10	9100122
63327	Invoice	07/07/2025	GF-PARTS FOR SPLASH PAD PARK-PARKS	0.00	883.10	
001594	WILBUR-ELLIS COMPANY LLC	07/29/2025	EFT	0.00	1,627.85	9100123
17351769	Invoice	07/17/2025	GOLF-SEED, FERTILIZER-MAINT	0.00	1,627.85	
002835	BRANDING BY BRE	08/05/2025	EFT	0.00	3,500.00	9100124
1352	Invoice	08/01/2025	GF-SOCIAL MEDIA COMMUNICATIONS FOR..	0.00	3,500.00	
002853	BUCKEYE CLEANING CENTER	08/05/2025	EFT	0.00	1,802.33	9100125
90685050	Invoice	07/11/2025	REC-JANITORIAL SUPPLIES-REC CENTER	0.00	383.25	
90685055	Invoice	07/11/2025	REC-JANITORIAL SUPPLIES-REC CENTER	0.00	144.80	
90686643	Invoice	07/18/2025	GF-JANITORIAL SUPPLIES-COM CENTER	0.00	297.72	
90687493	Invoice	07/22/2025	GF-JANITORIAL SUPPLIES-FAC	0.00	411.85	
90688216	Invoice	07/24/2025	GF/REC-GENERAL/JANITORIAL SUPPLIES-F...	0.00	441.71	
90688261	Invoice	07/25/2025	CPR-JANITORIAL SUPPLIES-COM CENTER	0.00	123.00	
003417	DATA CENTER WAREHOUSE, LLC	08/05/2025	EFT	0.00	21,403.80	9100126
INDV237533	Invoice	07/25/2025	MDT's (5) - Remaining PW Vehicles	0.00	21,403.80	
000361	DBC IRRIGATION SUPPLY	08/05/2025	EFT	0.00	1,074.25	9100127
S6021594.001	Invoice	07/22/2025	GF-GENERAL SUPPLIES-PARKS	0.00	644.88	
S6028371.001	Invoice	07/23/2025	GF-IRRIGATION SUPPLIE-PARKS	0.00	429.37	
002723	EAGLE ROCK COMPANY OF COLO	08/05/2025	EFT	0.00	439.84	9100128
14205064	Invoice	07/28/2025	GOLF-BEVERAGES-PRO SHOP	0.00	195.40	
14205065	Invoice	07/28/2025	GOLF-BEVERAGES-PRO SHOP	0.00	162.24	
14208151	Invoice	07/28/2025	GOLF-BEVERAGES-PRO SHOP	0.00	82.20	
000417	EASY PICKER GOLF PRODUCTS	08/05/2025	EFT	0.00	1,010.62	9100129
0221845-IN	Invoice	07/22/2025	GOLF-SUPPLIES-PRO SHOP	0.00	1,010.62	
003720	FREDERICK M GOODBEE	08/05/2025	EFT	0.00	1,600.00	9100130
072225	Invoice	07/22/2025	GF-JUDGE SERVICES FOR JULY 2025-COURT	0.00	1,600.00	
000536	GOLF AND SPORT SOLUTIONS LLC	08/05/2025	EFT	0.00	915.13	9100131
52017	Invoice	07/22/2025	GOLF-TONS OF ATHLETIC SAND-MAINT	0.00	915.13	
000597	INSIGHT PUBLIC SECTOR INC	08/05/2025	EFT	0.00	8,120.82	9100132
1101295101	Invoice	07/23/2025	Staff AutoDesk subscriptions	0.00	8,120.82	
003876	KLINE VEIO, P.C.	08/05/2025	EFT	0.00	3,272.50	9100133
072325	Invoice	07/23/2025	WSTX-WATER SALES TAX ORDINANCE & B...	0.00	3,272.50	
001292	LIFE STORIES CHILD & FAMILY ADVOCACY	08/05/2025	EFT	0.00	450.00	9100134
11-984	Invoice	07/14/2025	GF-2ND QTR BILLING APRIL-JUNE2025-PD	0.00	450.00	
002195	MINUTEMAN PRESS	08/05/2025	EFT	0.00	235.54	9100135
41619	Invoice	07/25/2025	GF-BUSINESS CARDS-PD	0.00	235.54	
003480	NOCO HUMANE	08/05/2025	EFT	0.00	1,600.00	9100136
1026	Invoice	07/09/2025	GF-APRIL-JUNE 2025 ANIMAL SERVICES-C...	0.00	1,600.00	
000931	R & L TIRES	08/05/2025	EFT	0.00	80.00	9100137
58279	Invoice	07/28/2025	GF-TIRE DISPOSAL-CLEAN UP DAYS	0.00	80.00	
000999	SHAMROCK FOODS COMPANY	08/05/2025	EFT	0.00	3,340.68	9100138
34218006	Invoice	07/22/2025	GOLF-FOOD-PRO SHOP	0.00	46.53	

Council Check Report

Date Range: 07/16/2025 - 08/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
34226517	Invoice	07/24/2025	GOLF-FOOD, BEVERAGES, PREPACKAGED ...	0.00	2,171.51	
34231478	Invoice	07/25/2025	GOLF-FOOD-PRO SHOP	0.00	107.91	
34238731	Invoice	07/28/2025	GOLF-FOOD, BEVERAGES, PREPACKAGED ...	0.00	1,014.73	
001101	TODD HODGES DESIGN, LLC	08/05/2025	EFT	0.00	11,928.80	9100139
3712	Invoice	07/28/2025	GF-PLANNING SERVICES JULY 14-27, 2025-...	0.00	11,928.80	
000119	BANK OF COLORADO	07/25/2025	Bank Draft	0.00	7,465.27	DFT0002623
INV0001795	Invoice	07/25/2025	HSA DISTRIBUTION	0.00	7,465.27	
000119	BANK OF COLORADO	07/25/2025	Bank Draft	0.00	979.16	DFT0002624
INV0001796	Invoice	07/25/2025	HSA DISTRIBUTION	0.00	979.16	
001416	VALIC_1	07/25/2025	Bank Draft	0.00	48,931.77	DFT0002625
INV0001797	Invoice	07/25/2025	VALIC - 457(b) \$ Contributions	0.00	48,931.77	
001265	IRS	07/25/2025	Bank Draft	0.00	99,881.15	DFT0002626
INV0001800	Invoice	07/25/2025	Federal Withholding	0.00	99,881.15	
001418	CO DEPARTMENT OF REVENUE	07/25/2025	Bank Draft	0.00	16,604.00	DFT0002627
INV0001801	Invoice	07/25/2025	CO Withholding	0.00	16,604.00	
001416	VALIC_1	07/29/2025	Bank Draft	0.00	269.56	DFT0002631
INV0001802	Invoice	07/29/2025	VALIC - Regular Plan Retirement Contribut...	0.00	269.56	
001265	IRS	07/29/2025	Bank Draft	0.00	765.01	DFT0002632
INV0001803	Invoice	07/29/2025	Federal Withholding	0.00	765.01	
001418	CO DEPARTMENT OF REVENUE	07/29/2025	Bank Draft	0.00	117.00	DFT0002633
INV0001804	Invoice	07/29/2025	CO Withholding	0.00	117.00	

Bank Code New Main Operating Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	200	129	0.00	342,817.72
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	0.00
Bank Drafts	8	8	0.00	175,012.92
EFT's	96	49	0.00	1,520,194.06
	304	188	0.00	2,038,024.70

Council Check Report

Date Range: 07/16/2025 - 08/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Pooled Cash-Pooled Cash						
001894	UMB BANK, N.A.	08/05/2025	Regular	0.00	2,500.00	104959
1018662	Invoice	07/16/2025	GF-ADMIN FEES COP'S-MISC	0.00	2,500.00	

Bank Code Pooled Cash Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	2,500.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	2,500.00

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	201	130	0.00	345,317.72
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	0.00
Bank Drafts	8	8	0.00	175,012.92
EFT's	96	49	0.00	1,520,194.06
	305	189	0.00	2,040,524.70

Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH/CONSOLIDATED CASH	7/2025	1,933,328.84
999	POOLED CASH/CONSOLIDATED CASH	8/2025	107,195.86
			2,040,524.70



SUBJECT FOR DISCUSSION

Accept the Audited 2025 Annual Comprehensive Financial Report (ACFR)

SUMMARY STATEMENT/BACKGROUND DISCUSSION

CliftonLarsonAllen LLC has completed their review of the year ended December 31, 2024 financial statements and have issued their report and a single audit report on federal funds received. The ACFR is available on the City's website www.FortLuptonCO.gov.

FINANCIAL CONSIDERATIONS

Audited Financial Statements are required to be filed with the State of Colorado Auditor every year by July 31st. The statements are also filed with the Multiple Securities Rule Making Board (MSRB) every year by June 30 to keep us in compliance with the continuing disclosure requirements of our bonds. The statements were filed with all agencies.

LEGAL/POLITICAL CONSIDERATIONS

None

ALTERNATIVES/OPTIONS

None

STAFF RECOMMENDATIONS

Accept the 2024 Annual Comprehensive Financial Report and Single Audit

Attachments:

- a. Financial Statements
- b. Management Letter
- c. Governance Letter
- d. Single Audit Action Plan

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

CITY OF FORT LUPTON, COLORADO



**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024**

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INTRODUCTORY SECTION

June 30, 2025

Members of the Council
Of the City of Fort Lupton, Colorado

State Law requires that all general-purpose local governments publish within seven months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Fort Lupton (the City) for the fiscal year ended December 31, 2024.

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

CliftonLarsonAllen, LLP, a firm of licensed certified public accountants, has audited the City's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended December 31, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended December 31, 2024, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE CITY

The City is located in Weld County along State Highway 85 approximately 30 miles north of Denver. Fort Lupton encompasses 14.26 square miles and serves approximately 9,721 residents.

The City is the oldest continuously inhabited settlement in Weld County, founded in 1836 as a trading post on the banks of the South Platte River and was incorporated in 1890. The City operates under the council-manager form of government. Legislative and policy making authority is vested in the City Council, consisting of a mayor and six council members. The mayor is elected at large and the council is elected by wards. The mayor and council members are elected to four-year staggered terms with three to four members being elected every two years.

The Council is responsible for passing ordinances, adopting the annual budget, appointing committees, hiring the city administrator, clerk, attorney and judge. The city administrator is responsible for carrying out policies and ordinances passed by the council and appointing heads of departments to oversee the operations of the City.

The City provides a range of services to its residents including: police protection courts, municipal water, sanitary sewer and storm water, construction and maintenance of streets, parks and trails, recreation center and golf course facilities, cultural events, planning, development, code enforcement and general government services.

LOCAL ECONOMY

The City's general fund revenues are derived 27% from sales taxes and 42% from property tax. These taxes are used to provide services such as police, parks, municipal court, planning and economic development, and general governmental services. In addition to services the tax revenue in the general fund also provided for street maintenance and repair and the purchase of water. The major sources of tax revenue within the City are oil & gas, grocery stores, auto sales, and restaurants.

Four of the top ten major employers in the City are in the oil and gas industry or related services. The property tax valuation for 2023, taxes collected in 2024, increased 26%, due to the decrease in oil & gas extraction within the City. Sales Tax increased 5% in 2024.

LONG-TERM FINANCIAL PLANNING

The annual budget and the six-year capital improvement plan are the tools used by the City to project cash flows needed for improvements. Every department of the City is required to submit a capital request and six year improvement plan by the end of July and a budget request for the following year, by the beginning of September. The Finance Department presents the budget to the City Administrator and Council for review and amendment before October 31st. Public hearings are held and the Council adopts the budget before December 15th.

The City monitors the budget throughout the year and adjusts as necessary to provide services and infrastructure improvements.

Sincerely,

Leann Perino
Finance Director

CITY OF FORT LUPTON

PRINCIPAL OFFICIALS AS OF DECEMBER 31, 2024

CITY COUNCIL

Zo Stieber
Mayor
At-Large

Valerie Blackston
Council Member
Ward 1

Chris Ceretto
Council Member Ward 2
Mayor Pro-Term

Michael Sanchez
Council Member
Ward 3

David Crespin
Council Member
Ward 1

Claud Hanes
Council Member
Ward 2

Bruce Fitzgerald
Council Member Ward 3
Ward 2

LEGAL AND COURT

Andrew Ausmus
City Attorney

Frederick M. Goodbee
Municipal Court Judge

CITY ADMINISTRATION

Chris Cross
City Administrator

Maricela Pena
City Clerk

Jeanelle Anderson
Court Coordinator

William Carnes
Interim Police Chief

Beth Ann Gudmestad
Library Director

Tyler Tarpley
Golf Course Manager

Todd Hodges
City Planner
Todd Hodges Designs, LLC

Leann Perino
Finance Director

Travis Aksamitowski
Internal Technology Director

Amanda Rice
Human Resource Manager

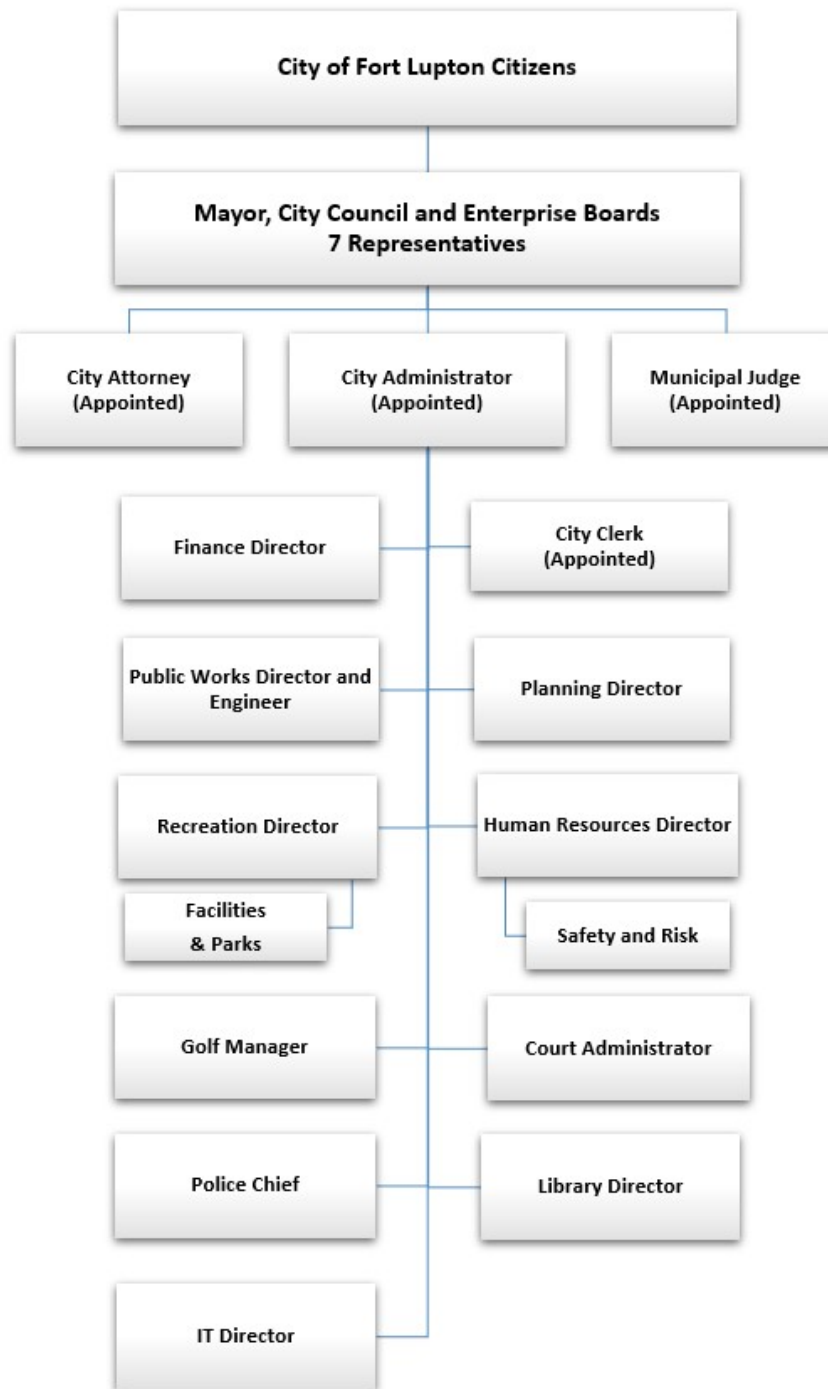
Doug Cook
Recreation Director

Roy Vestal
Public Works Director/
City Engineer

Aaron Richardson
Wastewater/Water Plant
Operator – OMI

CITY OF FORT LUPTON

2024 ORGANIZATIONAL CHART



FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

City Council
City of Fort Lupton
Fort Lupton, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Fort Lupton, Colorado (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information for the general fund and the culture, parks, and recreation fund, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules and the local highway finance report are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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 GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules, the local highway finance report, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Denver, Colorado
June 30, 2025

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

This discussion and analysis of the City's financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the transmittal letter and the City's financial statements.

FINANCIAL HIGHLIGHTS

- The City's financial position continues to be strong and improving during 2024.
- The City's assets exceeded liabilities and deferred inflows of resources by \$197,383,867 at the end of 2024. Of this amount \$47,071,506 or 23.8% is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors. The remaining \$150,312,361 includes \$108,443,757 invested in capital assets and \$41,868,604 restricted by agreement or regulation.
- The City's total net position increased by \$20,313,772 in 2024. Governmental Activities increased net position by \$8,763,929. In the Governmental Activities, current assets increased \$8,274,092, current liabilities increased \$365,068 and deferred inflows of resources increased \$778,175.
- The City's General Fund balance was \$58,105,388 as of December 31, 2024; which is an increase of \$8,260,257 from the previous year. The unassigned fund balance in 2024 is \$20,734,537 or 85.0% of expenditures.
- Sales tax revenue for the Governmental Funds decreased by \$411,603 or 3.0% in 2024.
- The enterprise funds had an unrestricted net position of \$9,989,595, a decrease of \$3,836,691.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements contain three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic statements, this report also contains other supplementary information including combining statements for nonmajor funds, and individual fund statements.

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

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

The statement of activities presents information showing how the government's assets changed during the 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 the statement for some items that will only result in cash flows in future fiscal periods.

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities). The City's governmental activities include general government, public safety, public works, parks and recreation, and other auxiliary services. The business-type activities include water treatment, sewage treatment, storm water drainage, recreation center, and a golf course.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains five individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance for the General Fund and the Culture, Parks, and Recreation Fund which are both considered to be major funds for the City. Data from the other three funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor funds is provided in the form of combining statements elsewhere in the report.

The basic governmental fund financial statements can be found starting on page 15 of this report.

For the Proprietary Funds, the City maintains four operations that are considered enterprise in nature. The four enterprise funds are the Recreation Center, Utility Fund, Storm Water Drainage Fund and the Golf Fund that are presented in the business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Recreation Center, Utility Fund, Storm Water Drainage Fund and the Golf Fund, which are all considered major funds of the City.

The basic proprietary fund financial statements can be found starting on page 19 of this report.

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

The City adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for all governmental and enterprise funds to demonstrate compliance with the budgets.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the financial statements.

Other Information In addition to the financial statements and accompanying notes this report also includes required and other supplementary information.

CITY-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of December, 31, 2024 assets exceeded liabilities and deferred inflows of resources by \$197,383,867.

The following table provides a summary of the City's governmental and business-type net position for 2023 and 2024.

**Table 1
Net Position
(In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current Assets	\$ 74,496	\$ 66,222	\$ 33,269	\$ 46,748	\$ 107,765	\$ 112,970
Capital Assets	58,853	57,657	119,472	95,758	178,325	153,415
Total Assets	133,349	123,879	152,741	142,506	286,090	266,385
Deferred Outflows of Resources	-	-	-	-	-	-
Liabilities:						
Current Liabilities	1,899	1,534	5,311	5,303	7,210	6,837
Long-Term Liabilities	5,394	5,831	64,141	65,332	69,535	71,163
Total Liabilities	7,293	7,365	69,452	70,635	76,745	78,000
Deferred Inflows of Resources	10,037	9,259	1,923	2,056	11,960	11,315
Net Position:						
Net Investment in Capital Assets	57,617	56,866	50,827	36,315	108,444	93,181
Restricted	21,320	18,139	20,549	19,674	41,869	37,813
Unrestricted	37,082	32,249	9,990	13,826	47,072	46,075
Total Net Position	\$ 116,019	\$ 107,254	\$ 81,366	\$ 69,815	\$ 197,385	\$ 177,069

A significant portion of the City's net position (54.9%) reflects its investment in capital assets. These assets include land, buildings, machinery, equipment, and infrastructure. These capital assets are used to provide services to citizens; consequently, they are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

Another small portion of the City's net position (21.2%) represents resources that are subject to external restrictions and City ordinance on how they may be used. 3% of the funds are restricted for the payment of debt. 7% is restricted for the purchase of water. 7% of the funds have been legally restricted by ordinance for the purchase and maintenance of infrastructure. 3% of funds have been restricted by ordinance for use in parks and recreation. 0.13% of the funds are restricted by the State of Colorado Conservation Trust Fund for use in parks and recreation.

Changes in Net Position Governmental and Business-type activities increased the City's net position by in 2024. The following table indicates the changes in net position for governmental and business-type activities in 2024.

**Table 2
Changes in Net Position
(In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Service	\$ 2,443	\$ 3,606	\$ 14,301	\$ 10,984	\$ 16,744	\$ 14,590
Operating Grants and Contributions	238	299	-	-	238	299
Capital Grants and Contributions	1,107	17,701	4,775	9,229	5,882	26,930
General Revenue:						
Sales Tax	13,183	13,595	-	-	13,183	13,595
Property Taxes	9,568	8,898	2,198	1,226	11,766	10,124
Other Taxes	1,096	1,812	-	-	1,096	1,812
Other Revenue	7,867	2,926	2,480	2,124	10,348	5,050
Total Revenue	35,502	48,837	23,754	23,563	59,257	72,400
Expenses:						
General Government	6,144	6,107	-	-	6,144	6,107
Public Safety	4,738	4,049	-	-	4,738	4,049
Public Works	7,973	3,508	-	-	7,973	3,508
Culture, Parks, and Recreation	1,426	1,224	-	2,250	1,426	3,474
Other	3,949	2,323	-	5	3,949	2,328
Utilities	-	-	9,382	9,506	9,382	9,506
Storm Water Drainage	-	-	160	80	160	80
Recreation	-	-	2,467	-	2,467	-
Golf	-	-	2,704	2,565	2,704	2,565
Total Expenses	24,230	17,211	14,713	14,406	38,943	31,617
Increase (Decrease) in Net Position Before Transfers	11,272	31,626	9,041	9,157	20,314	40,783
Transfers	(2,510)	(787)	2,510	787	-	-
Increase (Decrease) in Net Position	8,762	30,839	11,551	9,944	20,314	40,783
Net Position - Beginning of Year	107,253	76,414	69,816	59,872	177,069	136,286
NET POSITION - END OF YEAR	<u>\$ 116,015</u>	<u>\$ 107,253</u>	<u>\$ 81,367</u>	<u>\$ 69,816</u>	<u>\$ 197,383</u>	<u>\$ 177,069</u>

Governmental Activities – Governmental activities increased the City's net position by \$8,763,929 in 2024. Key elements of this increase are as follows:

- Revenues decreased \$13,037,175 or (26.9%) primarily due to a slow down of contribution of streets and infrastructure by annexation and development.

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

- Expenses increased \$7,018,001 or 41% in mostly in capital outlay for infrastructure.

Business-type Activities – Business-type activities decreased the City's net position by \$11,549,843 in 2024. The key elements are as follows:

- Revenues increased \$191,064 or 1% due to grants and funding for infrastructure.
- Expenses increased \$307,091 or 2% due an increase in recreational activities and operations with the new recreation center.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

At the end of 2024, the combined ending fund balance of the City government's funds was \$63,412,079 with \$20,734,537 in unassigned, which is available as working capital and for current spending in accordance with the purposes of specific funds.

The City has two major governmental funds.

1. General Fund. This is the primary operating fund of the City. It accounts for many of the City's core services, such as law enforcement, legal and court, public works, planning, finance and administration. The general fund balance was \$58,105,388 as of December 31, 2024, of which \$20,734,537 was unassigned. The 2024 general fund balance increased \$8,260,257. This fund generates a 1% sales tax reserved for the operation and maintenance of the water treatment facility, as well as purchase of water for future needs. The fund also collects a 1/2% sales tax reserved for street improvements and maintenance. The water and street sales tax accounts for 26% of the \$16,013,535 restricted balance in the general fund.
2. Culture, Parks, and Recreation (CPR) Fund. This is a special revenue fund which was established to account for revenue derived from the culture, parks, and recreation sales tax as required by administrative action. The CPR fund balance was \$4,974,671 as of December 31, 2024. The 2024 CPR fund balance decreased \$956,807. This fund generates a 0.5% CPR sales tax reserved for the continued operation, maintenance, and capital improvements of the community center, park, and recreation programs. The sales tax expires in December 2041 and would be subject to renewal.

PROPRIETARY FUNDS OVERVIEW

The City's proprietary fund statements provide the same information found in the government-wide statements, but in more detail. The City has four enterprise-type funds. These are 1) Utility Enterprise Fund, 2) Storm Water Drainage Fund, 3) Golf Course Fund, and 4) Recreation Center Fund.

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

1. **Utility Enterprise Fund** – This fund generates revenue through billings for water and sewer usage in the incorporated area of the City. Funds are utilized for the maintenance of the sewer treatment plant, water treatment plant, and the various water and sewer infrastructure for the City. The net position for this fund was \$72,013,416 an increase of \$8,749,367 compared to 2023, with 7% of the assets obligated to debt service. The increase is largely due to an increase in charges for services revenue with the growing population.
2. **Storm Water Drainage Fund** – This fund was created to address storm water issues in the City and has accumulated \$2,511,631 in unrestricted funds for this purpose by year-end. Revenues decreased 35% in 2024 primarily due to a decrease in infrastructure assessments charged on building permits issued for new construction.
3. **Golf Course Fund** – This fund accounts for the operation of the Coyote Creek Golf Course, which is City owned. At year-end the golf course net position was (\$1,544,500), an increase of 6%, largely due to increased revenues under the new dynamic pricing fee structure.
4. **Recreation Center Fund** – Provides various activities for the citizenry of all ages. At year-end the unrestricted net position totaled \$108,396, a decrease of \$68,464 from 2023. Operating Cost increased 18% and property tax revenue increased 79%.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City's budget is prepared according to Colorado statutes. The most significant budgeted fund is the General Fund; excluding funds consolidated with the General Fund for reporting purposes (see General Fund Budgetary Comparison Schedule in Required Supplementary information).

The Council appropriated \$28,103,553 for general fund expenditures and other financing uses, no reserves.

**Table 3
General Fund Budget**

	Original Budget	Amendments	Final Budget	Actual
Revenue and Other Financing Sources	\$ 21,990,358	\$ -	21,990,358	\$ 33,321,218
Expenditures and Other Financing Uses	28,103,553	-	28,103,553	25,060,961

Actual expenditures are under budget by \$3,042,592 million, due to capital projects not started in 2024.

The revenues are overbudget by \$11,330,860 due to underestimating sales tax, property tax, use tax building permits and interest's revenue in the 2024 budget. There was an unbudgeted sale of Northern Integrated Supply Plan shares to another participant in the project for \$3.875 million that also contributed to the overage.

The ending fund balance increased \$8,260.

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

CAPITAL ASSET AND DEBT ADMINISTRATION

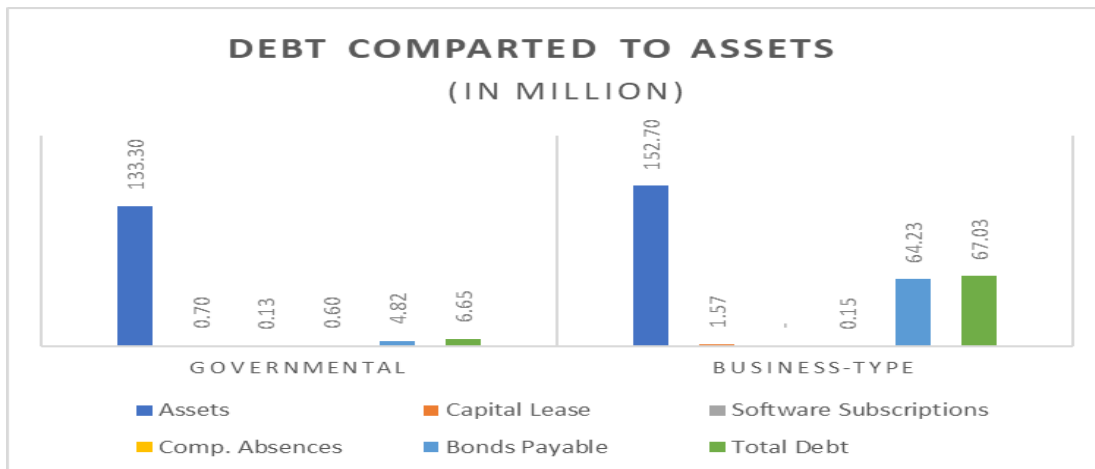
The City's investment in capital assets for its governmental and business-type activities as of December 31, 2024 totals \$108,443,757 (net of accumulated depreciation, amortization and related debt). This investment includes land, buildings, machinery, equipment, and infrastructure. The increase in investment in capital assets for the current fiscal year is \$15,262,270 and primarily due to water infrastructure projects.

Additional information on the City's capital assets can be found in Note 6 of this report.

At December 31, 2024, the City had outstanding long-term debt totaling \$72,190,929. This debt consists of 1) bonds payable; 2) notes payable; 3) leases; 4) subscription-based IT arrangements (SBITA) and 5) compensated absences payable. Debt decreased in the enterprise \$1,092,599. The decrease was primarily due to \$1,808,367 reduction in outstanding debt from principal payments and deferred premium amortization.

A debt limit is not imposed by the State of Colorado, but it is measured by the worth of the entity. Below is a graphic presentation of each of the debt segments compared to the assets of the City segregated into governmental and business-type activities:

**Table 4
Debt Compared to Asset
(In Millions)**



Additional information on the City's debt can be found in Note 7.

Other matters: The following factors are expected to have a significant effect on the City's financial position or results of operations and were considered in developing the 2025 budget.

- The Planning department continues to work with developers and building permits for new single-family housing and commercial construction continues to have a positive effect on revenues in all funds.

**CITY OF FORT LUPTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024**

- The City Council is supportive of the development plan for the City, which will position us well for the upcoming growth and development that the City should experience.
- The Public Works director has been working on large infrastructure projects.
 - The wastewater connection to Metro Water Recovery (MWR) designed in 2020, started construction in October 2024. Estimated project completion date is June 2026. Flows to the MWR North facility are expected to start in late 2025.
 - A one-million-gallon water tower was designed in 2024. An application for funding through the Colorado Water Resource and Power Development Authority was approved in 2025 and construction is expected to start at the end of 2025.
 - The Harrison street project began in 2023 will continue into 2025.
 - Design of a new City Hall building began in November 2024. Construction is expected to begin in late 2025 and is estimated to take eighteen months to complete. Funding from the project will come from reserves in the general fund.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this or for additional financial information should be addressed to the Fort Lupton City Administrator, 130 South McKinley Avenue, Fort Lupton, CO 80621.

**CITY OF FORT LUPTON
STATEMENT OF NET POSITION
DECEMBER 31, 2024**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Public and School Library	Fort Lupton Urban Renewal Authority
ASSETS					
Current Assets:					
Cash and Investments	\$ 54,644,447	\$ 14,707,908	\$ 69,352,355	\$ 11,043,355	\$ 844,359
Restricted Cash	738,931	20,487,193	21,226,124	129,816	-
Receivables:					
Accounts	1,323,672	1,717,705	3,041,377	-	-
Property Taxes	10,037,417	1,922,822	11,960,239	-	840,592
Sales Tax	1,663,661	-	1,663,661	-	-
Internal Balance	6,066,477	(6,066,477)	-	-	-
Prepaid Items	21,311	166,713	188,024	-	-
Inventory	-	57,663	57,663	-	-
Other Assets	-	275,402	275,402	-	-
Total Current Assets	74,495,916	33,268,929	107,764,845	11,173,171	1,684,951
Long-Term Assets:					
Capital Assets:					
Nondepreciable Capital Assets	20,858,277	71,050,821	91,909,098	850,754	-
Depreciable Capital Assets, Net	37,166,301	46,880,587	84,046,888	8,271,689	-
Right to Use Leased Assets, Net	621,614	1,540,374	2,161,988	-	-
Right to Use SBITA Asset, Net	206,829	-	206,829	-	-
Total Long-Term Assets	58,853,021	119,471,782	178,324,803	9,122,443	-
Total Assets	133,348,937	152,740,711	286,089,648	20,295,614	1,684,951

See accompanying Notes to Financial Statements.

CITY OF FORT LUPTON
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Public and School Library	Fort Lupton Urban Renewal Authority
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 702,985	\$ 3,095,113	\$ 3,798,098	\$ 14,386	\$ 12,088
Accrued Expenses	326,585	359,080	685,665	35,558	-
Unearned Revenue	16,850	-	16,850	-	-
Payment in Lieu of Water	-	54,000	54,000	-	-
Long-Term Liabilities Due Within One Year:					
Loans Payable	415,000	927,202	1,342,202	-	5,000
Bonds Payable	-	655,000	655,000	-	-
Leases Payable	218,936	199,993	418,929	-	-
SBITA Payable	81,536	-	81,536	-	-
Compensated Absences	137,056	20,866	157,922	16,652	-
Total Current Liabilities	1,898,948	5,311,254	7,210,202	66,596	17,088
Long-Term Liabilities:					
Long-Term Liabilities Due in More Than a Year:					
Bonds Payable	-	37,037,225	37,037,225	-	-
Loans Payable	4,405,938	25,612,662	30,018,600	-	5,000
Leases Payable	478,012	1,365,561	1,843,573	-	-
SBITA Payable	45,124	-	45,124	-	-
Compensated Absences	465,007	125,811	590,818	13,064	-
Total Long-Term Liabilities	5,394,081	64,141,259	69,535,340	13,064	5,000
Total Liabilities	7,293,029	69,452,513	76,745,542	79,660	22,088
DEFERRED INFLOWS OF RESOURCES					
Property Tax Revenue	10,037,417	1,922,822	11,960,239	-	840,592
Total Deferred Inflows of Resources	10,037,417	1,922,822	11,960,239	-	840,592
NET POSITION					
Net Investment in Capital Assets	57,616,511	50,827,246	108,443,757	9,122,443	-
Restricted for Purchase of Water	-	14,382,212	14,382,212	-	-
Restricted for Debt Service	731,475	6,104,981	6,836,456	-	-
Restricted for Streets and Water Projects	14,340,774	-	14,340,774	-	-
Restricted for Culture, Parks, and Recreation	5,149,403	-	5,149,403	-	-
Restricted for Cemeteries	81,304	-	81,304	-	-
Restricted for Donations	30,509	-	30,509	116,017	-
Restricted for Police Evidence	8,382	-	8,382	-	-
Restricted for Emergencies	978,222	61,342	1,039,564	125,870	10,863
Unrestricted	37,081,911	9,989,595	47,071,506	10,851,624	811,408
Total Net Position	\$ 116,018,491	\$ 81,365,376	\$ 197,383,867	\$ 20,215,954	\$ 822,271

See accompanying Notes to Financial Statements.

**CITY OF FORT LUPTON
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024**

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position			Component Units	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Public and School Library	Fort Lupton Urban Renewal Authority
GOVERNMENTAL ACTIVITIES									
General Government	\$ 6,143,659	\$ 798,107	\$ 124,687	\$ 41,729	\$ (5,179,136)	\$ -	\$ (5,179,136)	\$ -	\$ -
Public Safety	4,737,536	407,723	-	-	(4,329,813)	-	(4,329,813)	-	-
Public Works	7,972,688	713,811	-	-	(7,258,877)	-	(7,258,877)	-	-
Culture, Parks, and Recreation	1,425,998	523,468	113,228	1,064,927	275,625	-	275,625	-	-
Other	3,948,514	-	-	-	(3,948,514)	-	(3,948,514)	-	-
Total Governmental Activities	24,228,395	2,443,109	237,915	1,106,656	(20,440,715)	-	(20,440,715)	-	-
BUSINESS-TYPE ACTIVITIES									
Utilities	9,381,700	10,711,379	-	4,775,296	-	6,104,975	6,104,975	-	-
Storm Water Drainage	160,263	497,983	-	-	-	337,720	337,720	-	-
Golf	2,466,957	2,553,339	-	-	-	86,382	86,382	-	-
Recreation	2,703,864	537,880	-	-	-	(2,165,984)	(2,165,984)	-	-
Total Business-Type Activities	14,712,784	14,300,581	-	4,775,296	-	4,363,093	4,363,093	-	-
Total Primary Government	<u>\$ 38,941,179</u>	<u>\$ 16,743,690</u>	<u>\$ 237,915</u>	<u>\$ 5,881,952</u>	(20,440,715)	4,363,093	(16,077,622)	-	-
COMPONENT UNITS									
Public and School Library	\$ 1,518,918	\$ 539,899	\$ 3,655,753	\$ -				\$ 2,676,734	\$ -
Fort Lupton Urban Renewal Authority	64,508	-	-	-				-	(64,508)
Total Component Units	<u>\$ 1,518,918</u>	<u>\$ 539,899</u>	<u>\$ 3,655,753</u>	<u>\$ -</u>				2,676,734	(64,508)
GENERAL REVENUES AND TRANSFERS									
Taxes:									
Sales and Use					13,183,051	-	13,183,051	-	-
Property					9,567,719	2,197,667	11,765,386	-	360,378
Other					1,096,179	-	1,096,179	-	-
Investment Earnings					2,468,840	2,184,872	4,653,712	-	1,706
Miscellaneous					4,893,310	294,648	5,187,958	-	-
Insurance Proceeds					505,108	-	505,108	-	-
Transfers					(2,509,563)	2,509,563	-	-	-
Total General Revenue and Transfers					29,204,644	7,186,750	36,391,394	-	362,084
CHANGES IN NET POSITION					8,763,929	11,549,843	20,313,772	2,676,734	297,576
Net Position - Beginning of Year					107,254,562	69,815,533	177,070,095	17,539,220	524,695
NET POSITION - END OF YEAR					<u>\$ 116,018,491</u>	<u>\$ 81,365,376</u>	<u>\$ 197,383,867</u>	<u>\$ 20,215,954</u>	<u>\$ 822,271</u>

See accompanying Notes to Financial Statements.

**CITY OF FORT LUPTON
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	General	Culture, Parks and Recreation	Nonmajor Governmental Funds	Total
ASSETS				
Cash and Investments	\$ 49,430,341	\$ 4,881,358	\$ 332,748	\$ 54,644,447
Restricted Cash	731,475	7,456	-	738,931
Receivables:				
Accounts	1,323,672	-	-	1,323,672
Property Taxes	10,037,417	-	-	10,037,417
Sales Tax	1,460,349	203,312	-	1,663,661
Prepaid Items	21,154	85	72	21,311
Advance to Golf Course Fund	6,066,477	-	-	6,066,477
Total Assets	\$ 69,070,885	\$ 5,092,211	\$ 332,820	\$ 74,495,916
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 607,215	\$ 94,970	\$ 800	\$ 702,985
Accrued Expenditures	304,015	22,570	-	326,585
Unearned Revenue	16,850	-	-	16,850
Total Liabilities	928,080	117,540	800	1,046,420
DEFERRED INFLOWS OF RESOURCES				
Property Tax Revenue	10,037,417	-	-	10,037,417
Total Deferred Inflows of Resources	10,037,417	-	-	10,037,417
FUND BALANCES				
Nonspendable	6,087,631	85	72	6,087,788
Restricted	16,013,535	4,974,586	331,948	21,320,069
Committed	211,530	-	-	211,530
Assigned	15,058,155	-	-	15,058,155
Unassigned	20,734,537	-	-	20,734,537
Total Fund Balances	58,105,388	4,974,671	332,020	63,412,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 69,070,885	\$ 5,092,211	\$ 332,820	\$ 74,495,916

See accompanying Notes to Financial Statements.

**CITY OF FORT LUPTON
RECONCILIATION OF THE BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2024**

Total Fund Balance - Governmental Funds	\$ 63,412,079
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Amounts reported for governmental activities in the statement of net position are different because:

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

Capital Assets, net	58,024,578
Right-to-use Leased Assets, net	621,614
Subscriptions, net	206,829

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

Loans Payable	(4,545,000)
Unamortized Premiums on Loans	(275,938)
Compensated Absences	(602,063)
Leases Payable	(696,948)
Subscriptions Payable	(126,660)

Net Position of Governmental Activities	<u><u>\$ 116,018,491</u></u>
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See accompanying Notes to Financial Statements.

CITY OF FORT LUPTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	General	Formerly Non- major Fund Culture Parks and Recreation	Nonmajor Governmental Funds	Total
REVENUES				
Taxes and Assessments	\$ 21,542,621	\$ 1,625,918	\$ -	\$ 23,168,539
Licenses and Permits	893,524	-	-	893,524
Intergovernmental	1,897,366	-	108,878	2,006,244
Charges for Services	1,207,223	120,918	82,085	1,410,226
Fines and Forfeits	99,708	-	-	99,708
Interest Income	2,252,875	209,221	6,744	2,468,840
Other	4,486,507	418,664	31,875	4,937,046
Total Revenues	32,379,824	2,374,721	229,582	34,984,127
EXPENDITURES				
Current:				
General Government	5,675,924	-	-	5,675,924
Public Safety	4,468,407	-	-	4,468,407
Public Works	3,020,121	-	-	3,020,121
Culture, Parks, and Recreation	-	919,773	162,957	1,082,730
Other	3,948,514	-	-	3,948,514
Capital Outlay	6,335,440	443,898	344,990	7,124,328
Debt Service:				
Principal	673,571	-	-	673,571
Interest	274,778	-	-	274,778
Debt Issuance Cost	2,500	-	-	2,500
Total Expenditures	24,399,255	1,363,671	507,947	26,270,873
REVENUES OVER (UNDER) EXPENDITURES	7,980,569	1,011,050	(278,365)	8,713,254
OTHER FINANCING SOURCES (USES)				
Transfers In	-	32,143	120,000	152,143
Transfers Out	(661,706)	(2,000,000)	-	(2,661,706)
Lease Proceeds	191,494	-	-	191,494
SBITA Proceeds	135,398	-	-	135,398
Insurance Proceeds	505,108	-	-	505,108
Proceeds from Sale of Capital Assets	109,394	-	-	109,394
Total Other Financing Sources (Uses)	279,688	(1,967,857)	120,000	(1,568,169)
NET CHANGE IN FUND BALANCES	8,260,257	(956,807)	(158,365)	7,145,085
Fund Balances - Beginning of Year, as previously presented	49,845,131	-	6,421,863	56,266,994
Change within financial reporting entity (nonmajor to major)	-	5,931,478	(5,931,478)	-
Fund Balances - Beginning of Year, as restated	49,845,131	5,931,478	490,385	56,266,994
FUND BALANCES - END OF YEAR	<u>\$ 58,105,388</u>	<u>\$ 4,974,671</u>	<u>\$ 332,020</u>	<u>\$ 63,412,079</u>

See accompanying Notes to Financial Statements.
(18)

**CITY OF FORT LUPTON
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

Net Change in Fund Balance - Governmental Funds \$ 7,145,085

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for Capital Assets	6,789,936	
Current Year Depreciation	(5,514,499)	
Expenditures for right-to-use leased assets	191,494	
Current Year Amortization	(230,254)	
Expenditures for right-to-use subscription assets	142,898	
Current Year Amortization	<u>(86,631)</u>	1,292,944

Net effect of various miscellaneous transactions involving capital assets (i.e., disposals, transfers, donations). (96,742)

Debt proceeds provide current financial resources for governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal Payments on Notes	400,000	
Leases	(191,494)	
Principal Payments on Leases	190,669	
Subscriptions	(135,398)	
Principal Payments on Subscriptions Payable	<u>82,902</u>	346,679

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds.

Compensated Absences, net	45,017	
Amortization of Premiums on Debt	<u>30,946</u>	75,963

Change in Net Position of Governmental Activities as Reported in the Statement of Activities \$ 8,763,929

**CITY OF FORT LUPTON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024**

	Utility Enterprise Fund	StormWater Drainage Fund	Golf Course Fund	Recreation Center Fund	Total
ASSETS					
Current Assets:					
Cash and Investments	\$ 10,988,161	\$ 2,482,393	\$ 996,339	\$ 241,015	\$ 14,707,908
Restricted Cash	19,522,366	-	-	964,827	20,487,193
Receivables:					
Accounts Receivable	1,600,659	29,238	-	87,808	1,717,705
Property Tax Receivable	-	-	-	1,922,822	1,922,822
Inventory	-	-	57,663	-	57,663
Prepaid Items	165,618	-	1,095	-	166,713
Total Current Assets	32,276,804	2,511,631	1,055,097	3,216,472	39,060,004
Noncurrent Assets:					
Nondepreciable:					
Land	372,077	-	3,383,203	-	3,755,280
Water Rights	48,149,654	-	-	-	48,149,654
Construction in Progress	18,434,559	711,328	-	-	19,145,887
Depreciable:					
Wells	1,027,539	-	-	-	1,027,539
Buildings and Land Improvements	13,226,660	-	1,624,300	19,882,740	34,733,700
Utility System	34,258,013	2,440,935	-	-	36,698,948
Equipment	8,707,792	-	1,293,021	636,153	10,636,966
Total	124,176,294	3,152,263	6,300,524	20,518,893	154,147,974
Less: Accumulated Depreciation	(28,753,817)	(435,325)	(1,962,476)	(5,064,948)	(36,216,566)
Net Noncurrent Assets	95,422,477	2,716,938	4,338,048	15,453,945	117,931,408
Leased Assets	2,201,931	-	-	-	2,201,931
Accumulated Amortization	(661,557)	-	-	-	(661,557)
Net Leased Assets	1,540,374	-	-	-	1,540,374
Total Noncurrent Assets	96,962,851	2,716,938	4,338,048	15,453,945	119,471,782
OTHER ASSETS					
Inclusion Fee	275,402	-	-	-	275,402
Total Other Assets	275,402	-	-	-	275,402
Total Assets	129,515,057	5,228,569	5,393,145	18,670,417	158,807,188

See accompanying Notes to Financial Statements.
(20)

CITY OF FORT LUPTON
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
DECEMBER 31, 2024

	Utility Enterprise Fund	StormWater Drainage Fund	Golf Course Fund	Recreation Center Fund	Total
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 2,240,315	\$ -	\$ 97,556	\$ 757,242	\$ 3,095,113
Advance from General Fund	-	-	6,066,477	-	6,066,477
Accrued Expenses	250,404	-	34,418	74,258	359,080
Payment in Lieu of Water	54,000	-	-	-	54,000
Long-Term Liabilities Due Within One Year:					
Loans Payable	839,943	-	87,259	-	927,202
Bonds Payable	485,000	-	-	170,000	655,000
Leases Payable	199,993	-	-	-	199,993
Compensated Absences	-	-	12,759	8,107	20,866
Total Current Liabilities	4,069,655	-	6,298,469	1,009,607	11,377,731
Long-Term Liabilities:					
Bonds Payable	27,014,621	-	-	10,022,604	37,037,225
Loans Payable	25,051,804	-	560,858	-	25,612,662
Lease Payable	1,365,561	-	-	-	1,365,561
Compensated Absences	-	-	78,318	47,493	125,811
Total Long-Term Liabilities	53,431,986	-	639,176	10,070,097	64,141,259
Total Liabilities	57,501,641	-	6,937,645	11,079,704	75,518,990
DEFERRED INFLOWS OF RESOURCES					
Property Tax Revenue	-	-	-	1,922,822	1,922,822
Total Deferred Inflows of Resources	-	-	-	1,922,822	1,922,822
NET POSITION					
Net Investment in Capital Assets	39,887,051	2,716,938	3,689,931	4,533,326	50,827,246
Restricted for:					
Purchase of Water	14,382,212	-	-	-	14,382,212
Debt Service	5,140,154	-	-	964,827	6,104,981
Emergencies	-	-	-	61,342	61,342
Unrestricted	12,603,999	2,511,631	(5,234,431)	108,396	9,989,595
Total Net Position	72,013,416	5,228,569	(1,544,500)	5,667,891	81,365,376
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 129,515,057	\$ 5,228,569	\$ 5,393,145	\$ 18,670,417	\$ 158,807,188

See accompanying Notes to Financial Statements.
(21)

CITY OF FORT LUPTON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Utility Enterprise Fund	StormWater Drainage Fund	Golf Course Fund	Recreation Center Fund	Total
OPERATING REVENUES					
Charges for Services	\$ 8,028,795	\$ 497,983	\$ 1,904,456	\$ 512,992	\$ 10,944,226
Sales of Merchandise	-	-	631,995	-	631,995
Other Income	2,682,584	-	16,888	24,888	2,724,360
Total Operating Revenues	10,711,379	497,983	2,553,339	537,880	14,300,581
OPERATING EXPENSES					
Salaries and Benefits	-	-	1,258,721	1,326,870	2,585,591
Professional Fees	450,144	46,003	25,946	81,449	603,542
Contract Management	1,281,749	-	-	-	1,281,749
Insurance	139,412	-	9,019	37,802	186,233
Repairs and Maintenance	1,125,691	456	105,312	89,539	1,320,998
Merchandise for Resale	-	-	309,956	1,501	311,457
Supplies	106,876	818	221,066	84,457	413,217
Utilities	311,082	-	123,299	160,744	595,125
Water Assessments	694,256	-	-	-	694,256
Depreciation and Amortization	2,229,894	112,986	121,732	317,769	2,782,381
Other	71,058	-	285,294	201,041	557,393
Total Operating Expenses	6,410,162	160,263	2,460,345	2,301,172	11,331,942
OPERATING INCOME (LOSS)	4,301,217	337,720	92,994	(1,763,292)	2,968,639
NONOPERATING REVENUES (EXPENSES)					
Property Taxes (Pledged for Debt)	-	-	-	2,197,667	2,197,667
Investment Income	1,850,986	65,740	5,504	262,642	2,184,872
Interest Expense	(2,138,202)	-	(6,612)	(402,692)	(2,547,506)
Administrative Fee - Trustee	(5,800)	-	-	-	(5,800)
Capital Contributions to Other Governments	(827,536)	-	-	-	(827,536)
Gain (Loss) on Disposal of Assets	2,015	-	-	10,505	12,520
Other	281,828	-	-	300	282,128
Total Nonoperating Revenues (Expenses)	(836,709)	65,740	(1,108)	2,068,422	1,296,345
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	3,464,508	403,460	91,886	305,130	4,264,984
TRANSFERS AND CAPITAL CONTRIBUTIONS					
Transfers In	509,563	-	-	2,000,000	2,509,563
Capital Contributions Tap Fees	3,646,196	-	-	-	3,646,196
Capital Contributions	1,129,100	-	-	-	1,129,100
Total Transfers and Capital Contributions	5,284,859	-	-	2,000,000	7,284,859
CHANGE IN NET POSITION	8,749,367	403,460	91,886	2,305,130	11,549,843
Net Position - Beginning of Year	63,264,049	4,825,109	(1,636,386)	3,362,761	69,815,533
NET POSITION - END OF YEAR	<u>\$ 72,013,416</u>	<u>\$ 5,228,569</u>	<u>\$ (1,544,500)</u>	<u>\$ 5,667,891</u>	<u>\$ 81,365,376</u>

See accompanying Notes to Financial Statements.
(22)

**CITY OF FORT LUPTON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024**

	Utility Enterprise Fund	StormWater Drainage Fund	Golf Course Fund	Recreation Center Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	\$ 7,088,582	\$ 491,104	\$ 2,536,451	\$ 488,582	\$ 10,604,719
Other Receipts	592,108	-	16,888	24,963	633,959
Payments to Suppliers and Service Providers	(4,347,880)	(47,277)	(1,083,607)	(639,239)	(6,118,003)
Payments to Employees for Salaries and Benefits	-	-	(1,232,236)	(1,311,639)	(2,543,875)
Net Cash Provided (Used) by Operating Activities	3,332,810	443,827	237,496	(1,437,333)	2,576,800
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers from Other Funds	509,563	-	-	2,000,000	2,509,563
Net Cash Provided (Used) by Noncapital and Related Financing Activities	509,563	-	-	2,000,000	2,509,563
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital Contributions	3,646,196	-	-	-	3,646,196
Acquisition and Construction of Capital Assets	(12,617,486)	(543,402)	(699,452)	(9,618,159)	(23,478,499)
Metro Water Recovery Tap Fees	(827,536)	-	-	-	(827,536)
Proceeds from Debt Financing	50,000	-	648,117	-	698,117
Administration Fees	(5,800)	-	-	-	(5,800)
Principal on Notes, Bonds, and Leases	(1,253,695)	-	(62,463)	(355,681)	(1,671,839)
Interest on Notes, Bonds, and Leases	(2,018,611)	-	(6,612)	(418,176)	(2,443,399)
Property Taxes	-	-	-	2,197,667	2,197,667
Other	283,843	-	-	300	284,143
Net Cash Provided (Used) by Capital and Related Financing Activities	(12,743,089)	(543,402)	(120,410)	(8,194,049)	(21,600,950)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received	1,850,986	65,740	5,504	262,642	2,184,872
Net Cash Provided (Used) by Investing Activities	1,850,986	65,740	5,504	262,642	2,184,872
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(7,049,730)	(33,835)	122,590	(7,368,740)	(14,329,715)
Cash and Cash Equivalents - Beginning of Year	37,560,257	2,516,228	873,749	8,574,582	49,524,816
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 30,510,527</u>	<u>\$ 2,482,393</u>	<u>\$ 996,339</u>	<u>\$ 1,205,842</u>	<u>\$ 35,195,101</u>

See accompanying Notes to Financial Statements.
(23)

CITY OF FORT LUPTON
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Utility Enterprise Fund	StormWater Drainage Fund	Golf Course Fund	Recreation Center Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ 4,301,217	\$ 337,720	\$ 92,994	\$ (1,763,292)	\$ 2,968,639
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	2,229,894	112,986	121,732	317,769	2,782,381
Changes in Assets and Liabilities:					
Accounts Receivable	(940,213)	(6,879)	-	108,654	(838,438)
Prepaid Expenses	(155)	-	(439)	-	(594)
Unearned Revenue	(2,090,476)	-	-	(132,989)	(2,223,465)
Inventory	-	-	(11,014)	-	(11,014)
Accounts Payable	(205,215)	-	7,738	17,294	(180,183)
Other Liabilities	-	-	11,847	5,803	17,650
Accrued Expenses	37,758	-	14,638	9,428	61,824
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,332,810</u>	<u>\$ 443,827</u>	<u>\$ 237,496</u>	<u>\$ (1,437,333)</u>	<u>\$ 2,576,800</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION					
Cash and Investments	\$ 10,988,161	\$ 2,482,393	\$ 996,339	\$ 241,015	\$ 14,707,908
Restricted Cash	19,522,366	-	-	964,827	20,487,193
Total Cash and Investments	<u>\$ 30,510,527</u>	<u>\$ 2,482,393</u>	<u>\$ 996,339</u>	<u>\$ 1,205,842</u>	<u>\$ 35,195,101</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Amortization of Premium	<u>\$ 119,591</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,222</u>	<u>\$ 141,813</u>
Capital Contributions	<u>\$ 1,129,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,129,100</u>

See accompanying Notes to Financial Statements.
(24)

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Fort Lupton (City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's significant accounting policies are described below.

A. Reporting Entity

The City incorporated on February 4, 1890. In compliance with the Colorado Revised Statutes, the City is governed by an elected mayor and six-member Governing Council from three wards. The accompanying financial statements present the government and its component units, entities for which the primary government may potentially benefit financially or be financially responsible for the component unit. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government.

Discretely Presented Component Units

The Fort Lupton Urban Renewal Authority (FLURA) was established by Resolution 2015R43 on August 18, 2015 as an independent organization under Colorado Law with the objective of carrying on urban renewal activities. The FLURA board is appointed by the Mayor with the consent of the City Council. The City Council has no authority to modify or approve FLURA's budget. The City is not able to significantly influence the programs and decisions of the FLURA board. FLURA does not issue separate financial statements.

The Fort Lupton Public and School Library (Library) was created in 1976 by an intergovernmental agreement between the City and Weld County School District RE-8 (the School). In 1985, the City and School entered into an intergovernmental agreement with Weld County and five other municipalities to create the Weld County Library District, now High Plains Library District. The City and the School appoint three members of the seven-member Library board. The six appointed members appoint their seventh member. The Library is funded by a property tax levied by the High Plains Library District. The 1976 intergovernmental agreement requires the City and School to fund the approved budgeted expenditures. The City Council approves by resolution the budget set by the Library board but has no ability to significantly influence the programs and running of the Library. The Library does not issue separate financial statements.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation – Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government has a significant financial relationship.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include 1) fees, fines, and charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Taxes and other items not included among program revenues are reported instead as general revenues.

C. Basis of Presentation – Fund Financial Statements

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating revenues of the City's enterprise funds are charges for services to customers. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following major governmental funds:

General Fund

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

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation – Fund Financial Statements (Continued)

Culture, Parks and Recreation Fund

The Culture, Parks and Recreation Fund was established to account for revenues derived from specific taxes or other restricted revenue sources which finance specific activities as required by law or administrative action.

The City reports the following major enterprise funds:

Utility Enterprise Fund

The Utility Enterprise Fund accounts for all activities relating to the City's water and sanitary sewer systems.

Storm Water Drainage Fund

The Storm Water Drainage Fund accounts for maintenance, repair of all lines and installation of new storm drainage lines.

Golf Course Fund

The Golf Course Fund accounts for the pro-shop, restaurant services, and maintenance of the golf course, club house and restaurant.

Recreation Center Fund

The Recreation Center Fund accounts for recreational services including exercise classes, equipment, gym facilities and a swimming pool.

D. Measurement Focus and Basis of Accounting

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

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

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and asset retirement obligations are recognized based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right to use lease assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

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

E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash balances, unless a separate account is required, are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund.

For purposes of the statement of cash flows, the City's proprietary funds consider demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance
(Continued)**

2. Investments

All investments are stated at fair value. Money market investments and participating interest earning investments that have a maturity of less than one year from the date of purchase are reported at amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Investments in the State Investment Pool are stated at amortized cost.

3. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

4. Accounts Receivable

All trade and other receivables are shown net of allowances for uncollectible amounts. Receivables are analyzed for their collectability based on the terms and conditions of agreements, as well as current economic conditions and consideration of the creditors ability to pay.

5. Interfund Balances

Activity between funds that is representative of lending or borrowing arrangements is reported as either "due to/from other funds" (current portion) or "advances to/from other funds (noncurrent portion)." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

6. Property Taxes

Under Colorado law, all property taxes become due and payable in the year following that in which they are levied. Property taxes are recognized as revenue when received by the County Treasurer. The 2024 fiscal year property tax calendar for Weld County was as follows:

Lien Date	January 1
Levy Date	December 29
Tax Bills Mailed	January 1
First Installment Due	February 28
Second Installment Due	June 15
If Paid in Full, Due	April 30
Tax Sale – Delinquent Property Tax	November 6

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance
(Continued)**

7. Inventories and Prepaid Items

Inventories consist principally of materials and supplies held for consumption and are recorded at cost using the first in-first out method for proprietary funds. Inventory in all other funds is not recorded, as it is not considered significant. The cost is recorded as an expenditure when the individual inventory items are purchased.

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

8. Capital Assets

Capital assets are tangible and intangible assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements and in the proprietary fund financial statements. Capital assets, including infrastructure assets, are defined by the City as assets with an initial, individual cost of more than \$25,000 and an estimated useful life in excess of one year.

Capital assets are capitalized and reported at cost or estimated historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its life are not capitalized. Contributed capital assets are recorded at acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment and infrastructure of the primary government are depreciated/amortized using the straight-line method over the following estimated useful lives:

Capital Asset Class	Lives
Buildings and Improvements	0-50
Land Improvements	0-50
Machinery, Equipment, and Vehicles	5-10
Distribution Systems	10-100
Streets	20-50

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance
(Continued)**

8. Capital Assets (Continued)

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The City recognizes lease assets with an initial, individual value of \$5,000 or more.

Subscription based technology arrangement (SBITA) assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. The City recognizes SBITA assets with an initial, individual value of \$5,000 or more.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has no items that qualify for reporting in this category.

In addition to liabilities, the statement of net position and the governmental funds balance sheet includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Under the modified accrual basis of accounting, deferred inflows of resources also include revenues not collected within the availability period after the fiscal year-end. The City has reported deferred inflows of resources related to unavailable revenues for property taxes. These amounts are deferred and will be recognized as an inflow of resources in the period that amounts become available.

10. Unearned Revenue

Unearned revenues are reported in connection with resources that have been received but not yet earned. The City's unearned revenue consists primarily of revenue for the sale of bulk water for industrial use.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance
(Continued)**

11. Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

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 are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

12. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

13. Fund Balance

The classifications of fund balances are described as follows:

Nonspendable Fund Balance - Consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance - Consists of amounts that can be spent only for specific purposes because of constraints imposed by external resource providers (creditors, grantors contributors or laws or regulations of other governments) or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance - Consists of amounts that can be used only for the specific purposes determined by a formal action (resolution) of the City's Council, the City's highest decision-making level of authority. Commitments may be changed or lifted only by the Council taking the same formal action that originally imposed the constraint.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance
(Continued)**

13. Fund Balance (Continued)

Assigned Fund Balance - Consists of amounts that are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. Intent may be expressed either by the Council or officials to which the Council has delegated authority. Through resolution, the City Council has authorized the City's Finance Director to assign fund balances.

Unassigned Fund Balance - Consists of the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Any deficit fund balance within the other governmental fund types is reported as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Minimum Fund Balance Policy - Resolution 98-035 set the minimum fund balances as follows: The Culture, Parks & Recreation Sales Tax Fund must maintain the 3% emergency reserve defined under Article X, Section 20 to the Colorado Constitution also known as the Taxpayer's Bill of Rights (TABOR); the General Fund, and Utility Enterprise Fund are required to maintain the 3% TABOR reserve plus an additional 10% in emergency reserves. Ordinance 2012-950 created a contingency reserve starting with \$500,000 transferred from the General Fund's fund balance and two percentage of the General Fund's property tax is transferred to the contingency reserve annually in accordance with the 2019 approval. The Golf Course Enterprise Fund is not required to maintain the 3% emergency reserve.

14. Net Position

Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets - Consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance
(Continued)**

14. Net Position (Continued)

Restricted Net Position - Is reported when there are limitations imposed on use either through enabling legislation or through external restrictions imposed by creditors, grants, laws or regulations of other governments.

Unrestricted Net Position - Is the amount of net position that does not meet the definition of the two preceding categories.

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

15. Use of Estimates

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

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The budget for the proprietary funds is appropriated on a non-GAAP basis. Other special revenue funds and the permanent fund do not have appropriated budgets since other means control the use of these resources and sometimes span a period of more than one fiscal year.

The appropriated budget is prepared by the fund level. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may be lost. The Colorado Public Deposit Protection Act requires that all deposits be deposited only in eligible public depositories and protected by collateral. The market value of collateral pledged must equal 102% of the aggregate uninsured deposits. State statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. The allowed investments include local government investment pools and obligations of the United States Government, and certain other investment types. State Statutes require that securities pledged as collateral be held in safekeeping in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

The City follows State Statutes to address custodial credit risk for deposits, ensuring all deposits must be in compliance with State Statutes, with collateralization levels of 102% of the fair value of the principal and accrued interest. At year-end, the carrying amount of the City's deposits was \$9,722,035 while the bank balance was \$9,837,888. At December 31, 2024, all deposits were fully covered by federal depository insurance, surety bonds, or by collateral held by the City's agent in the City's name.

B. Investments

State statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. Agencies, local government external investment pools, and certain other investment types.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. State statute limits investment maturities to five years or less. Investments in local government pools have a maturity of less than one year.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

As of December 31, 2024, the City had the following cash and investments:

<u>Type</u>	<u>Rating</u>	<u>Carrying Value</u>
Deposits:		
Cash on Hand		\$ 867
Demand Deposits		9,722,035
Investments:		
Money Market	N/A	175,688
ColoTrust	AAAm by S & P	66,570,342
Csafe Cash	AAAm by S & P	4,944,253
Csafe Core	AAAf/S1 Fitch	9,165,294
Total Deposits and Investments		<u>\$ 90,578,479</u>

Reconciliation of Statement of Net Position:

Current	
Cash and Investments	69,352,355
Restricted Cash	21,226,124
Total Deposits and Investments	<u>\$ 90,578,479</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State Statues limit the investment grade that the City may invest in.

Fair Value of Investments

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

Level 1 - Quoted prices for identical investments in active markets,

Level 2 - Observable inputs other than those in Level 1; and

Level 3 - Unobservable inputs.

As of December 31, 2024, the City had invested \$66,570,542 in the Colorado Local Government Liquid Asset Trust – PLUS, which is an investment vehicle established for local government entities in Colorado to pool surplus funds. The Colorado State Securities Commissioner administers and enforces all State statutes governing ColoTrust. ColoTrust operates similarly to a money market fund and each share is equal in value to \$1.00. As of December 31, 2024, the investments in ColoTrust were valued at net asset value. There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

As of December 31, 2024, the City had \$14,109,547 invested in the Colorado Surplus Asset Fund Trust (CSAFE), an investment vehicle established for local government entities in Colorado to pool surplus funds. The City has \$4,944,253 invested in CSAFE Cash and \$9,165,294 in Colorado CORE an enhanced cash fund through CSAFE. CSAFE Cash is a highly liquid Fund operating like a money market fund with a \$1.00 transactional share price. CSAFE Cash operates under GASB 79 amortized cost basis method of determining transactional share price. CSAFE Colorado Core Fund (Core) is an ultra-short duration, enhanced cash fund intended for short to intermediate term minimum investment with a \$2.00 transactional share price. Core has a minimum investment of \$100,000 and allows maximum of three redemptions per month. Core operated under GASB 31 and 72 method of fair market valuation.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the City's investment in a single issuer. The City places no limit on the amount that may be invested in any one issuer. The City invests excess funds under the prudent investor rule. The criteria for selection of investments and their order of priority are: 1) safety; 2) liquidity; and 3) yield. The City invests in two investment pools, the Colorado Liquid Assets Trust (COLOTRUST) and Colorado Surplus Asset Fund Trust (CSAFE). COLOTRUST and CSAFE operate under the Colorado Revised Statutes (24-75-701) and are overseen by Colorado Securities Commissioner. The pool invests in securities that are specified by the Colorado Revised Statutes (24-75-601). Authorized securities include U.S. treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA).

NOTE 4 RESTRICTED CASH AND INVESTMENTS

The restricted cash in the governmental activities and business-type activities represents special development loan accounts, and specific use funds.

Restricted Cash and Investments:

Business-Type Activities:

2005 Series B Bonds	\$ 189,894
2017 Series A Bonds	1,625,195
CWCB Loan	176,787
2018 Bank of Colorado Loan	480,017
2022 CWRPDA Loan	2,668,261
Water Purchase Restriction	14,382,212
2023 Series Bond	964,827
Total	<u>20,487,193</u>

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 4 RESTRICTED CASH AND INVESTMENTS (CONTINUED)

Governmental Activities:	
2023 Certificates of Participation	706,475
Revolving Loan Fund	25,000
Museum Bequest	7,456
Total	<u>738,931</u>
 Total Restricted Cash and Investments	 <u><u>\$ 21,226,124</u></u>

NOTE 5 INTERFUND RECEIVABLES, PAYABLE, AND TRANSFERS

The composition of interfund advance balances as of December 31, 2024, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Golf Course Fund	<u>\$ 6,066,477</u>
Total		<u><u>\$ 6,066,477</u></u>

The amounts payable to the general fund relate to the certificates of participation, which were issued in June 2023, to pay off the outstanding golf course debt in the amount of \$5,095,000 representing the par value and accrued interest on the 1996 construction bonds.

The composition of interfund transfers as of December 31, 2024, is as follows:

	Transfers In				Total
	Recreation Center Fund	Utility Enterprise Fund	Cemetery Fund	Culture, Parks and Recreation Fund	
Transfers Out:					
General Fund	\$ -	\$ 509,563	\$ 120,000	\$ 32,143	\$ 661,706
Culture, Parks and Recreation Fund	2,000,000	-	-	-	2,000,000
Total	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 509,563</u></u>	<u><u>\$ 120,000</u></u>	<u><u>\$ 32,143</u></u>	<u><u>\$ 661,706</u></u>

The general fund transfers 100% of the museum's expenditures to the Culture, Parks and Recreation Sales Tax (CPR Fund). This transfer ensures none of the sales tax collected for the operation of the CPR fund are used in for purposes not approved by the voters. Annually, the general fund transfers funds to cover the costs of irrigation water to the cemetery fund. The Council approved the transfer from the general fund to the utility enterprise fund to cover costs of major infrastructure project that involved replacing water, sewer and storm drainage lines. The Council approved the transfer from the culture, parks and recreation fund to the recreation center fund to assist with covering construction costs for the new recreation center facility.

CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 6 CAPITAL ASSETS

Capital Asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	\$ 10,572,723	\$ -	\$ -	\$ -	\$ 10,572,723
Water Rights	823,700	1,350,000	-	-	2,173,700
Construction in Progress	7,657,248	2,172,740	-	(1,718,134)	8,111,854
Total Capital Assets, Not Being Depreciated	19,053,671	3,522,740	-	(1,718,134)	20,858,277
Capital Assets Being Depreciated:					
Building and Improvements	4,303,809	880,160	(77,417)	1,183,437	6,289,989
Land Improvements	3,049,724	1,737,567	(161,233)	439,122	5,065,180
Equipment and Machinery	6,251,315	649,469	(992,551)	-	5,908,233
Furniture and Fixtures	18,059	-	(18,059)	-	-
Infrastructure	53,006,030	-	-	95,575	53,101,605
Subtotal	66,628,937	3,267,196	(1,249,260)	1,718,134	70,365,007
Less: Accumulated Depreciation for:					
Buildings and Improvements	(2,896,986)	(169,160)	55,751	-	(3,010,395)
Land Improvements	(1,404,214)	(226,842)	161,233	-	(1,469,823)
Equipment and Machinery	(4,502,788)	(465,549)	917,475	-	(4,050,862)
Furniture and Fixtures	(18,059)	-	18,059	-	-
Infrastructure	(20,014,678)	(4,652,948)	-	-	(24,667,626)
Subtotal	(28,836,725)	(5,514,499)	1,152,518	-	(33,198,706)
Total Capital Assets Being Depreciated, Net	37,792,212	(2,247,303)	(96,742)	1,718,134	37,166,301
Right-to-Use Lease Assets and SBITAs:					
Buildings	273,862	-	-	-	273,862
Equipment	20,645	191,494	(7,225)	-	204,914
Vehicles	632,392	-	-	-	632,392
Software	186,064	142,898	-	-	328,962
Subtotal	1,112,963	334,392	(7,225)	-	1,440,130
Less: Accumulated Amortization for:					
Buildings	(45,644)	(54,772)	-	-	(100,416)
Equipment	(11,793)	(41,183)	7,225	-	(45,751)
Vehicles	(209,088)	(134,299)	-	-	(343,387)
Software	(35,502)	(86,631)	-	-	(122,133)
Subtotal	(302,027)	(316,885)	7,225	-	(611,687)
Total Right-to-Use Assets, Net	810,936	17,507	-	-	828,443
Total Governmental Activities Capital Assets, Net	\$ 57,656,819	\$ 1,292,944	\$ (96,742)	\$ -	\$ 58,853,021

CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 6 CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Business-Type Activities					
Capital Assets Not Being Depreciated:					
Land	\$ 3,755,280	\$ -	\$ -	\$ -	\$ 3,755,280
Water Rights	48,149,654	-	-	-	48,149,654
Construction in Progress	9,934,589	12,497,096	(260,471)	(3,025,327)	19,145,887
Total Capital Assets, Not Being Depreciated	61,839,523	12,497,096	(260,471)	(3,025,327)	71,050,821
Capital Assets Being Depreciated:					
Wells	1,027,539	-	-	-	1,027,539
Land Improvements	1,103,178	-	(2,500)	-	1,100,678
Buildings	21,208,245	9,414,389	(14,939)	3,025,327	33,633,022
Utility Systems	36,698,948	-	-	-	36,698,948
Equipment	6,283,189	4,845,339	(491,562)	-	10,636,966
Subtotal	66,321,099	14,259,728	(509,001)	3,025,327	83,097,153
Less: Accumulated Depreciation for:					
Wells	(606,438)	(25,495)	-	-	(631,933)
Land Improvements	(990,515)	(13,657)	2,500	-	(1,001,672)
Buildings	(13,559,439)	(660,162)	14,939	-	(14,204,662)
Utility Systems	(14,911,227)	(1,069,582)	-	-	(15,980,809)
Equipment	(4,149,687)	(739,365)	491,562	-	(4,397,490)
Subtotal	(34,217,306)	(2,508,261)	509,001	-	(36,216,566)
Total Capital Assets Being Depreciated, Net	32,103,793	11,751,467	-	3,025,327	46,880,587
Right-to-Use Lease Assets and SBITAs:					
Land	2,173,297	-	-	-	2,173,297
Office Equipment	180,650	-	(180,650)	-	-
Vehicles	28,634	-	-	-	28,634
Subtotal	2,382,581	-	(180,650)	-	2,201,931
Less: Accumulated Amortization for:					
Land	(430,711)	(215,355)	-	-	(646,066)
Office Equipment	(127,518)	(53,132)	180,650	-	-
Vehicles	(9,858)	(5,633)	-	-	(15,491)
Subtotal	(568,087)	(274,120)	180,650	-	(661,557)
Total Right-to-Use Assets, Net	1,814,494	(274,120)	-	-	1,540,374
Total Business-Type Activities Capital Assets, Net	<u>\$ 129,975,116</u>	<u>\$ 23,974,443</u>	<u>\$ (260,471)</u>	<u>\$ -</u>	<u>\$ 119,471,782</u>

Depreciation and amortization expense was charged to functions/programs of the primary government are as follows:

Governmental Activities:	
General Government	\$ 266,420
Public Safety	269,129
Public Works	4,952,567
Culture, Parks and Recreation	343,268
Total	<u>5,831,384</u>
Business-Type Activities:	
Utility	2,229,894
Storm Drainage	112,986
Golf Course	121,732
Recreation	317,769
Total	<u>2,782,381</u>
Total Depreciation and Amortization	<u>\$ 8,613,765</u>

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 6 CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit Capital Asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Library Activities:					
Capital Assets Not Being Depreciated:					
Land	\$ 850,754	\$ -	\$ -	\$ -	\$ 850,754
Construction in Progress	8,156,626	-	-	(8,156,626)	-
Total Capital Assets, Not Being Depreciated	9,007,380	-	-	(8,156,626)	850,754
Capital Assets Being Depreciated:					
Building and Improvements	60,135	30,810	-	8,156,626	8,247,571
Furniture and Fixtures	295,483	-	-	-	295,483
Subtotal	355,618	30,810	-	8,156,626	8,543,054
Less: Accumulated Depreciation for:					
Buildings and Improvements	(60,135)	(136,457)	-	15,676	(180,916)
Furniture and Fixtures	(15,676)	(59,097)	-	(15,676)	(90,449)
Subtotal	(75,811)	(195,554)	-	-	(271,365)
Total Capital Assets Being Depreciated, Net	279,807	(164,744)	-	8,156,626	8,271,689
Total Library Activities Capital Assets, Net	\$ 9,287,187	\$ (164,744)	\$ -	\$ -	\$ 9,122,443

The Library building is part of Fort Lupton High School and is owned by Weld County School District RE-8. Although the Library owns all the contents, collections, and equipment in the Library none of these items exceed the \$25,000 limit required for capitalization.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 7 NOTES AND BONDS PAYABLE AND CHANGES IN LONG-TERM DEBT

A summary of the changes in the City's long-term liabilities for the year ended December, 2024, are as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year	Amount Due Within One Year
Governmental Activities:					
Direct Purchases - Certificates of Participation	\$ 4,945,000	\$ -	\$ (400,000)	\$ 4,545,000	\$ 415,000
Premium	306,884	-	(30,946)	275,938	-
Total Certificates of Participation Payable	5,251,884	-	(430,946)	4,820,938	415,000
Leases Payable	696,123	191,494	(190,669)	696,948	218,936
Subscriptions Payable	74,164	135,398	(82,902)	126,660	81,536
Compensated Absences (1)	647,080	(45,017)	-	602,063	137,056
Total Governmental Activities	<u>\$ 6,669,251</u>	<u>\$ 281,875</u>	<u>\$ (704,517)</u>	<u>\$ 6,246,609</u>	<u>\$ 852,528</u>
Business-Type Activities:					
Revenue Bonds	\$ 34,942,920	\$ -	\$ (582,920)	\$ 34,360,000	\$ 655,000
Revenue Bonds Premium	3,474,038	-	(141,813)	3,332,225	-
Total Revenue Bonds Payable	38,416,958	-	(724,733)	37,692,225	655,000
General Obligation Bonds Payable	26,670,443	50,000	(828,697)	25,891,746	839,943
Financed Purchase Arrangement	-	648,118	-	648,118	87,259
Leases Payable	1,820,491	-	(254,937)	1,565,554	199,993
Compensated Absences (1)	129,027	17,650	-	146,677	20,866
Total Business-Type Activities	<u>\$ 67,036,919</u>	<u>\$ 715,768</u>	<u>\$ (1,808,367)</u>	<u>\$ 65,944,320</u>	<u>\$ 1,803,061</u>

(1) The change in the compensated absence liability is presented as a net change.

Financed Purchase Arrangement

During the current fiscal year, the City entered into a finance purchase arrangement in the amount of \$698,118. Principal and interest is due in five payments annually, at an interest rate of 5.64%. The financing is being used for the purchase of golf course equipment. The equipment is secured as collateral for the borrowing. The business-type activities outstanding financed purchase arrangement obligation at December 31, 2024, is as follows:

<u>Year Ending December 31,</u>	<u>Business-Type</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2025	\$ 87,259	\$ 60,971	\$ 150,255
2026	89,241	53,157	144,424
2027	91,334	45,100	138,461
2028	93,545	36,915	132,488
2029	286,739	28,422	317,190
Total	<u>\$ 648,118</u>	<u>\$ 224,565</u>	<u>\$ 882,818</u>

Enterprise Bonds and Notes Payable

The City issues bonds to provide funds for utility and infrastructure projects, including the acquisition and construction of major capital facilities. Revenue bonds and notes payable outstanding at December 31, 2024, are as follows:

\$2,300,000 Revenue Bond, Series 2005, owned by the Colorado Water Resources and Power Development Authority for the purchase of 3 units of Windy Gap water. Principal payment due on November 1, 2006 through 2025. Principal and interest are payable each May 1 and November 1, thereafter, with interest rates varying between 3% to 4.625%.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 7 NOTES AND BONDS PAYABLE AND CHANGES IN LONG-TERM DEBT (CONTINUED)

Enterprise Bonds and Notes Payable (Continued)

\$25,195,000 Revenue Bond, Series 2019, for the purchase of 10 units of Windy Gap Water. Principal payments due annually December 1, 2023 through 2047. Interest due June 1 and December 1, 2019 through 2047 with rates varying from 2% to 5%.

\$10,000,000 Principal with a \$627,990 Premium, General Obligation Bond Series 2023 for the construction of additions to the Recreation Center. Principal and interest payments due December 1 starting in 2023 ending December 1, 2052. Interest only payments due June 1 starting 2023. Interest rates start at 5% and decrease to 4% in 2043. The Recreation Center Construction Bonds are general obligation bonds paid with a voter approved dedicated mill levy.

\$4,396,456 Carter Lake Pipeline Construction Loan from the State of Colorado through the Colorado Water Conservation Board. The forty-year loan requires annual payments of \$160,716 beginning January 1, 1997, and provides for interest at 2%.

\$5,500,000 Loan from the Bank of Colorado. This twenty-year loan requires monthly payments of \$36,365 beginning December 30, 2019 and ending November 30, 2038 with an interest rate of 4.95% per annum.

\$25,000,000 Wastewater Revenue Loan with \$1,500,000 in loan forgiveness, owned by the Colorado Water Resources and Power Development Authority. Payments of principal and interest are due every May 1 and November 1, starting in 2023 and ending in 2052. Interest rates is a fixed 2.75%.

The business-type activities outstanding bonds and notes obligations at December 31, 2024, is as follows:

<u>Year Ending December 31.</u>	<u>Principal</u>	<u>Premiums</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,494,943	\$ 141,813	\$ 2,344,316	\$ 3,981,072
2026	1,572,260	141,813	2,297,153	4,011,226
2027	1,665,568	141,813	2,239,611	4,046,992
2028	1,754,382	141,813	2,178,326	4,074,521
2029	1,830,292	141,813	2,179,672	4,151,777
2030-2034	10,318,899	709,065	9,462,290	20,490,254
2035-2039	12,090,417	709,065	7,099,611	19,899,093
2040-2044	12,919,789	709,065	4,683,567	18,312,421
2045-2049	11,938,119	475,032	1,895,687	14,308,838
2050-2052	4,667,077	20,933	278,485	4,966,495
Total	<u>\$ 60,251,746</u>	<u>\$ 3,332,225</u>	<u>\$ 34,658,718</u>	<u>\$ 98,242,689</u>

The Bank of Colorado loan for the construction of a 152-acre foot water storage reservoir located at the water treatment plant is collateralized with shares of Colorado Big Thompson Water.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 7 NOTES AND BONDS PAYABLE AND CHANGES IN LONG-TERM DEBT (CONTINUED)

Enterprise Bonds and Notes Payable (Continued)

The City has pledged future water revenues from the Utility Fund to repay revenue bonds. The bonds were issued for the purchase of Windy Gap water shares and the construction of various water infrastructure including wells and water distribution lines. At December 31, 2024 net revenue available for service of debt was \$6,531,111. Debt principal and interest paid in 2024 equals \$1,863,205 (29% of available pledged revenues).

Governmental Activities Certificates of Participation

The City obtained financing to pay off the outstanding golf course debt accrued on the 1996 construction bonds. The Fort Lupton City Hall Complex, including the City Hall and Koshio Park, was used as collateral for the issuance by Lease Indenture for which base rental fees are paid to the Trustee and then distributed for the payment of the certificates and related interest. The certificates of participation outstanding obligation at December 31, 2024, is as follows:

\$5,095,000 General Certificates of Participation, Series 2023 with a \$322,358 premium and a 5% interest rate. Principal and interest payments are due June 1 and December 1, 2023 and ending December 1, 2033. The debt service requirements for the certificates of participation is as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Premiums</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 415,000	\$ 30,946	\$ 210,950	\$ 656,896
2026	435,000	30,946	218,700	684,646
2027	455,000	30,946	225,700	711,646
2028	475,000	30,947	232,200	738,147
2029	500,000	30,946	243,200	774,146
2030-2034	2,265,000	121,207	1,082,550	3,468,757
Total	<u>\$ 4,545,000</u>	<u>\$ 275,938</u>	<u>\$ 2,213,300</u>	<u>\$ 7,034,238</u>

Leases Payable

The City leases equipment as well as long-term, noncancelable lease agreements. The leases expire at various dates through 2032 and provide for various renewal options. The leases have payments that range from \$1,522 to \$254,663 and interest rates that range from 2.4500% to 4.0700%. The right-to-use lease assets and the related accumulated amortization are detailed in Note 6.

Principal and interest requirements to maturity under lease agreements are as follows:

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

<u>Year Ending December 31,</u>	<u>Business-Type</u>		<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2025	\$ 199,993	\$ 60,971	\$ 218,936	\$ 17,937	\$ 497,837
2026	207,808	53,157	214,003	10,785	485,753
2027	211,226	45,100	209,479	4,171	469,976
2028	217,748	36,915	54,530	965	310,158
2029	226,241	28,422	-	-	254,663
2030-2032	502,538	30,937	-	-	533,475
Total	<u>\$ 1,565,554</u>	<u>\$ 255,502</u>	<u>\$ 696,948</u>	<u>\$ 33,858</u>	<u>\$ 2,551,862</u>

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 7 NOTES AND BONDS PAYABLE AND CHANGES IN LONG-TERM DEBT (CONTINUED)

Subscription-Based Information Technology Arrangements

The City has entered into subscription based-information technology arrangements (SBITAs) for various software. The SBITA arrangements expire at various dates through 2026 and provide for renewal options. The right-to-use SBITA assets and the related accumulated amortization are detailed in Note 6

The future subscription payments under SBITA agreements are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2025	\$ 81,536	\$ 3,775	\$ 85,311
2026	45,124	1,293	46,417
Total	<u>\$ 126,660</u>	<u>\$ 5,068</u>	<u>\$ 131,728</u>

Discretely Presented Component Units

Long-term debt activity for the year ended December 31, 2024 are as follows:

FLURA General Fund

A ten-year \$50,000 loan from the City to FLURA. FLURA makes \$5,000 payments each year to the City. The remaining balance as of December 31, 2024 is \$10,000. No interest rates specified in the loan.

Library General Fund

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance End of Year</u>	<u>Amount Due Within One Year</u>
Governmental Activities:					
Accrued Compensated Absences (1)	\$ 32,119	\$ -	\$ (2,403)	\$ 29,716	\$ 16,652

(1) The change in the compensated absence liability is presented as a net change.

NOTE 8 NET POSITION AND FUND BALANCE

Net Position

Net investment in capital assets reported on the government-wide statement of net position as of December 31, 2024, are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net Investment in Capital Assets:		
Capital Assets, net	\$ 58,024,578	\$ 119,471,782
Right-to-Use Assets, net	828,443	
Lease Liability	(696,948)	(1,565,554)
SBITA liability	(126,660)	-
Less Capital Related Debt	-	(60,899,864)
Less Deferred Refunding Amounts and Bond Premiums and Discounts (Net)	-	(3,332,225)
Less Capital Related Payables	(412,902)	(2,846,893)
Investment in Capital Assets, Net	<u>\$ 57,616,511</u>	<u>\$ 50,827,246</u>

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 8 NET POSITION AND FUND BALANCE (CONTINUED)

The fund balance classifications of the governmental funds as of December 31, 2024, were as follows:

	General Fund	Culture, Parks and Recreation Fund	Nonmajor Governmental Funds	Total
	\$	\$	\$	\$
Nonspendable Fund Balance	6,087,631	85	72	6,087,788
Restricted Fund Balance:				
Emergency Reserves:				
A Portion Restricted for Emergencies as Defined Under Article X, Section 20 to the Colorado Constitution also known as the Taxpayer's Bill of Rights (TABOR)	902,395	72,206	3,621	978,222
Children's Fund:				
Private Donations made to the Police Department	30,509	-	-	30,509
Debt Service:				
To maintain reserve for the COPs and revolving loan	731,475	-	-	731,475
Street Sales Tax:				
To maintain, build, and replace streets, sidewalks, curbs, and gutters	5,664,951	-	-	5,664,951
Evidence:				
Cash Taken into Evidence as Part of Police Investigations	8,382	-	-	8,382
Water Sales Tax:				
To Support Maintenance of Water Systems, Assure Quality, and Quantity and Acquire Water	8,675,823	-	-	8,675,823
Culture Parks and Recreation Sales Tax Fund:				
To Provide Culture and Recreation Programs and Maintain Parks	-	4,902,380	-	4,902,380
Memorial Trust Fund:				
Administer Funds Donated to the Cemetery	-	-	588	588
Perpetual Care Cemetery Fund:				
Maintain Cemetery Grounds, Provide Services, and Acquire New Property	-	-	80,716	80,716
Conservation Trust Fund:				
For the Administration of Lottery Funds	-	-	247,023	247,023
Total Restricted Fund Balance	16,013,535	4,974,586	331,948	21,320,069

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 8 NET POSITION AND FUND BALANCE (CONTINUED)

Net Position (Continued)

	General Fund	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Total
Committed Fund Balance:				
Police Equipment	3,861	-	-	3,861
Victims Compensation	158,163	-	-	158,163
Court Surcharge	49,506	-	-	49,506
Total Committed Fund Balance	211,530	-	-	211,530
Assigned Fund Balance:				
City Hall Construction Reserve	15,000,000	-	-	15,000,000
Field of Honor	58,155	-	-	58,155
Total Assigned Fund Balance	15,058,155	-	-	15,058,155
Unassigned	20,734,537	-	-	20,734,537
Total Fund Balance	<u>\$ 58,105,388</u>	<u>\$ 4,974,671</u>	<u>\$ 332,020</u>	<u>\$ 63,412,079</u>

The restricted net position of \$14,382,212 in the business-type funds is primarily for the purchase of water.

Net Position Library

Net investment in capital assets reported on the government-wide statement of net position as of December 31, 2024, are as follows:

	<u>Library</u>
Net Investment in Capital Assets:	
Capital Assets, net	\$ 9,122,443
Less Capital Related Payables	-
Investment in Capital Assets, Net	<u>\$ 9,122,443</u>

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 8 NET POSITION AND FUND BALANCE (CONTINUED)

Net Position Library (Continued)

Discretely presented component units restricted and unassigned fund balances are as follows:

	Library General Fund	FLURA General Fund
Restricted Net Position:		
Emergency Reserves:		
A Portion Restricted for Emergencies as Defined Under Article X, Section 20 to the Colorado Constitution also known as the Taxpayer's Bill of Rights (TABOR)	\$ 125,870	\$ 10,863
Restricted Donations:		
Private Donations made to the Library	116,017	-
Total Restricted Net Position	241,887	10,863
Investment in Capital Assets	9,122,443	-
Unrestricted	10,851,624	811,408
Total Net Position	<u>\$ 20,215,954</u>	<u>\$ 822,271</u>

NOTE 9 RETIREMENT PLAN

The City and its employees participate in a defined contribution pension plan with AIG Retirement. Benefit terms, including contribution requirements, for the plan are established and may be amended by the City's Council. Employees are immediately vested in their own contributions and earnings on those contributions and become vested in the City contributions and earnings on City contributions on a 5-year vesting schedule.

A defined contribution plan states that the contributions of the employee and contributions of the City are, although invested jointly, maintained in separate accounts for each employee. The amount of benefit to be received at retirement is determined by the number of monies accumulated in the employee's account at the time of retirement. All sworn police department employees contribute 10.7% of their salaries to the plan with all other employees contributing 4.5% of their salaries to the plan. All sworn police department employees receive matching contributions up to 9.7% of their earnings to the plan with all other employees receiving matching contributions up to 4% of their earnings to the plan. The total amount of the City's current year covered payroll was \$8,788,231 and the total current year payroll was \$9,650,503. The City matches the respective contributions, with the total pension expense during 2024 amounting to \$564,380.

The FPPA of the State of Colorado continues to provide death and disability to all police officers in accordance with state statutes, Section 31-30-1008; C.R.S. Survivors' benefits are available for spouses, dependent parents and children under the age of 18.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 9 RETIREMENT PLAN (CONTINUED)

Component Units

The Library employees participate in the City's defined contribution pension plan with AIG Retirement. Employees' contribute 4.5% of their salaries to the plan. The total amount of the Library's current year covered payroll was \$765,931 and the total current year payroll was \$866,772. The Library matches the respective contributions, with the total pension expense during 2024 amounting to \$34,467.

NOTE 10 CONTINGENCY

The City is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA). CIRSA has a legal obligation for claims against its members to the extent that funds are available in its 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 has indicated that the amount of any excess losses would be billed to members in proportion to their contributions in the year such excess occurs, although it is not legally required to do so.

The ultimate liability to the City resulting from claims not covered by CIRSA 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 City's financial statements.

NOTE 11 RISK MANAGEMENT

Fort Lupton is exposed to various risks of loss related to torts: theft of, damage to, destruction of assets: errors and omissions: injuries to employees: and natural disasters. The City carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. On January 1, 1984, the City Council authorized participation in the Colorado Intergovernmental Risk Sharing Agency (CIRSA). A separate and independent governmental and legal entity, which was formed by intergovernmental agreement by member municipalities pursuant to the provisions of 24-10-115.5, C.R.S. as amended, 29-1-101 et. seq., C.R.S., as amended, 29-13-102, C.R.S., as amended, and Colorado Constitution, Article XIV, Section 18(2).

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member in CIRSA against stated liability or loss to the limit of the financial resources of CIRSA. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members.

The scope, terms, conditions and limitations of the coverages are governed by the applicable coverage policies and/or excess coverage policies, the CIRSA bylaws, and other applicable documents. There has been no change in the deductibles or coverage over the last three years. The types and monetary limits of the coverages are generally described below.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 11 RISK MANAGEMENT (CONTINUED)

Types of Coverages

Subject to the limit of CIRSA's liability as described in Section II below:

1. Property coverage.
2. Liability coverage.
 - a. General liability.
 - b. Auto liability.
 - c. Law enforcement liability.
 - d. Public official errors and omissions liability.
 - e. Excess liability (for federal and out-of-state public official's claims and federal and out-of-state law enforcement).
3. Crime coverage (including employee dishonesty and money and securities).
4. Supplemental defense cost coverage for Colorado liability claims.

Excess Insurers, Aggregate Limits, and Member Deductible

For the coverages described in Section I, CIRSA is liable only for payment of the applicable self-insured retentions and only to a total annual aggregate amount for CIRSA members as a whole of the amount of the applicable CIRSA loss fund for the coverage period. There is no aggregate excess coverage over any loss fund. Only the applicable excess insurers in applicable excess and reinsurance policies shall be payable, and only by those excess insurers in excess of these CIRSA self-insured retentions. Fort Lupton has no settlements that exceeded insurance coverage in the past three years.

A member-selected deductible applies to each municipality's claims/occurrences. Payment of the deductible shall reduce the amount otherwise payable under the applicable CIRSA retention.

2024 Cirsa Self-Insured Retentions

1. \$500,000 per claim/occurrence property
2. \$1,000,000 per claim/occurrence liability
3. \$100,000 per claim/occurrence Public Officials Liability.

2024 Cirsa Loss Fund Amounts

Loss fund amounts are as adopted or amended from time to time by the Board of Directors based on the members in the property/casualty pool for the year and interest earnings on those amounts. Information on current loss fund amounts is available from the CIRSA Deputy Executive Director/Chief Financial Officer, at (303) 757-5475.

There is a deductible paid by the City of \$1,000 (liability) and \$1,000 (property), which applies to each of its claims/occurrences.

Fort Lupton continues to carry CIRSA insurance for Workers' Compensation, and Voluntary Accident Medical Insurance for volunteer and service workers.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 12 JOINT VENTURES

A joint venture is a legal entity or other organization that results from a contractual agreement and that is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an on-going financial interest or an on-going financial responsibility. The City participates in the following joint venture:

Northern Colorado Water Conservancy District – NISP

Northern Colorado Water Conservancy District (District), a quasi-municipal entity and political subdivision of the State of Colorado was established July 6, 1970, pursuant to the Water Conservancy District Act. Acting by and through its Northern Integrated Supply Project Water Activity Enterprise (NISP) (a government owned business within the meaning of Article X, Section 20(2)(d), of the Colorado Constitution, organized pursuant to C.R.S. 37-45,1-101 et seq.), whose address is 220 Water Avenue, Berthoud, Colorado 80513. In January 2003, Fort Lupton entered into an agreement with NISP in developing a water project for the purpose of developing a new reliable water supply.

Overall Project costs will be divided among the entities that participate in the Project.

The First Phase of the Project consisted of preliminary studies to evaluate both the potential of Poudre reservoir sites and the South Platte Water Conservation Project. The First Phase has been accomplished and there appears to be potential project configurations that may serve the needs of the Project.

The Second Phase of the Project, which consists of additional reservoir site evaluations, alternatives analysis, environmental studies, financial analyses, and related work, will require funding to complete the phase.

The Third Phase of the Project consists of further agency consultation, permitting with the U.S. Army Corps of Engineers and other agencies, compliance with the National Environmental Policy Act and other requirements for federal permitting, field work and analysis for permitting, modeling, and other activities related to designing and permitting the Project.

The City has agreed to provide to the NISP Enterprise funds for its pro rata share of the costs necessary to complete the Project.

Our pro rata share is:

<u>Year Ending December 31,</u>	<u>Amount</u>
2005-2019	\$ 1,980,562
2020	1,537,500
2021	748,250
2022	973,750
2023	1,184,695
2024	1,399,125
Total	\$ 7,823,882
2024 - 1,000 AF sold	(3,875,000)
Net cost to the City	<u>\$ 3,948,882</u>

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 12 JOINT VENTURES (CONTINUED)

Northern Colorado Water Conservancy District – NISP (Continued)

Investments in the joint ventures by governmental funds are recorded as expenditures at the time the investment is made.

Complete financial statements of the District can be obtained from Northern Colorado Water Conservancy District.

Town of Hudson

The Town of Hudson and the City are Colorado municipal corporations empowered to enter into intergovernmental agreements pursuant to the provisions of Article XIV, Section 18 of the Constitution of the State of Colorado, and the provisions of C.R.S. 29-1-201 et seq. in those circumstances where governmental entities may make the most efficient and effective use of their powers and responsibilities by cooperating and contracting with each other to accomplish mutually beneficial ends.

They entered into an Intergovernmental Agreement on July 26, 1995, to jointly provide for the construction, operation and maintenance of the water treatment plant to treat raw water, owned, controlled by the respective parties hereto, which water when treated will be available for use and consumption by the residents and customers of Hudson and Fort Lupton respectively.

Upon completion of the original water treatment plant, each party owned the following rights and interests: Fort Lupton owned an undivided five-sixths (5/6ths) of the treatment capacity of said plant, as well as an undivided five-sixths (5/6ths) of the personal property which constitutes the physical plant. Hudson owned the remaining undivided one-sixth (1/6th) of the treatment capacity and personal property constituting the physical plant. Each party shall own as its sole and separate property the right to deliver to the plant for treatment the raw untreated water that it owns or controls and is entitled to receive by means of the Northern Colorado Water Conservancy District's Southern Water Supply Project.

A separate flow meter is installed at the discharge point of the plant and at which treated water is delivered to the separate delivery systems of Fort Lupton and Hudson, which separate flow meters shall measure the number of gallons of treated water delivered to each party. On a monthly basis, the total of the treated water delivered from the plant to each party shall be added together to determine the total number of gallons in and delivered from the plant. The number of gallons of treated water separately delivered to Hudson shall then become the numerator in a fraction in which the entire total of treated gallons delivered to both parties is the denominator. The fraction which results shall be multiplied by the total operations and maintenance costs incurred by the operator in operating the plant during the month, and shall constitute the cost to each party of operations and maintenance for the month including fixed monthly operating costs. Hudson's amount shall be billed to Hudson on or before the 12th day of the following calendar month, and must be received by the next to the last business day of the calendar month.

Complete financial statements for the Town of Hudson may be obtained from the Town of Hudson, Colorado.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 12 JOINT VENTURES (CONTINUED)

Tri-State Generation and Transmission Association, Inc.

Tri-State Generation and Transmission Association, Inc. (Tri-State) and the City entered into an agreement to build a 252-acre foot water storage reservoir on the City's water treatment plant (WTP) facility grounds. Tri-State owns 100-acre feet. The City owns the remaining approximately 152-acre feet.

Design costs of the reservoir were split equally between the City and Tri-State. The construction costs were apportioned based on the benefit of the infrastructure, Tri-State benefit, City benefit, and Common benefit. Each entity paid 100% of the infrastructure construction costs that benefited them. The Common benefit infrastructure costs were apportioned by the pro-rata share of storage capacity.

The City granted Tri-State an easement and access to the WTP grounds. Tri-State has a pipeline and pump station of the WTP grounds and will be responsible for all maintenance.

NOTE 13 TAX, SPENDING, AND DEBT LIMITATIONS

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The Amendment is complex and subject to judicial interpretation. The City believes it follows the requirements of the amendment. However, the City has made certain interpretations of the amendment's language in order to determine its compliance.

As a result of this constitutional requirement, the residents of Fort Lupton, in 1993, passed Referendum A. This referendum requires that if, in any given year, the City has revenues in excess of current spending limits due to property (ad valorem), sales, or use taxes, then that excess must be used for water and wastewater projects, purchase of water rights, and construction of the water system.

In 2010, the residents of Fort Lupton renewed the ½ cent Sales and Use Tax for Street Improvements for 20 years; in 2001, the ½ cent Sales and Use Tax for Culture, Parks and Recreation was renewed for 20 years; in 2002, the residents approved a \$6.7 million general obligation tax to construct a Recreation Center, and in 2005 the citizens authorized extension of the ½ cent water sales tax slated to expire in 2006 for an additional 20 years. All four of these issues have been exempted from the revenue restrictions of Article X, Section 20, and from the requirements of Referendum A.

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 14 COMMITMENTS AND CONTRACTS & BUDGET OVERAGES

The City and Jacobs Engineering Group entered into an agreement for compensation for services to manage, operate, and maintain the effluent discharged from the Wastewater Treatment Plant and the finished water discharged for the Water Treatment Facility. Compensation for services is negotiated every three years. Compensation for years two & three will be adjusted based on the base fee adjustment formula shown in Appendix F of the negotiated agreement. Subsequent years' base fees shall be determined as hereinafter specified. The 2024 fees were \$141,312. An 8% increase compared to 2023.

On April 1, 2013 the City entered into a 10-year agreement with Consolidated Mutual Water Company to lease 150-acre feet of water storage in the Perry Pit East Reservoir. The lease base rate is \$206.21 per acre foot of water capacity. The rate will increase annually based on a formula in paragraphs 6 (b) (c) and (d) of the lease agreement. Subsequently, the City has agreed to lease the remaining 300-acre feet of capacity in the Perry Pit East Reservoir for the same terms as the initial lease and an additional 50-acre feet. The 2024 cost of the lease was \$279,363. An increase of 3% compared to 2023.

NOTE 15 SALES TAX REBATES

In 2013 the City entered into an annexation agreement with L.G. Everest, Inc. The agreement contains a "Development Incentive Payment" requiring the City to refund the City's portion of sales tax collected by the State Department of Revenue for the previous year less \$35,000 by April 30. There was \$13,980 paid in 2024 and therefore, no sales tax rebate refunded in 2024.

NOTE 16 ACCOUNTING CHANGES

Changes to or within Financial Reporting Entity

The Culture, Parks, and Recreation Fund previously met the criteria to be reported as a nonmajor governmental fund. During the year ended December 31, 2024, the City elected to present this fund as a major fund. The effect of that change to or within the financial reporting entity is shown in the table below.

	Funds	
	Culture, Parks, and Recreation Fund	Nonmajor Governmental Funds
December 31, 2024, As Previously Reported	\$ -	\$ 6,421,863
Change in Fund Presentation from Nonmajor to Major	5,931,478	(5,931,478)
December 31, 2024, As Adjusted or Restated	<u>\$ 5,931,478</u>	<u>\$ 490,385</u>

**CITY OF FORT LUPTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 17 COMPLIANCE

The Water Sales Tax Fund, Culture Parks and Recreation Sales Tax Fund, and Conservation Trust Fund may be in violation of state statutes as the expenditures exceed the appropriated budgets.

Fund Name	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
Governmental Funds				
Water Sales Tax Fund	3,249,421	3,249,421	3,795,586	(546,165)
Culture, Parks, and Recreation Sales Tax Fund	1,310,120	1,310,120	1,363,671	(53,551)
Conservation Trust Fund	3,120	3,120	344,990	(341,870)

NOTE 18 SUBSEQUENT EVENTS

On June 12, 2025, the City entered into a Drinking Water State Revolving Fund loan agreement with the Colorado Water Resources and Power Development Authority, which provides funds to finance a portion of the costs of certain water resource projects. The loan was executed in the principal amount of \$6,000,000, of which \$3,000,000 is in the form of principal forgiveness. The interest rate on the note is 1.75% and the maturity date is May 1, 2055. The loan proceeds are for a portion of the project to install an elevated storage tank, a new pump station, and associated pipelines. Proceeds will be received on a reimbursement basis.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF FORT LUPTON
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes and Assessments	\$ 14,720,871	\$ 14,720,871	\$ 16,664,868	\$ 1,943,997
Licenses and Permits	327,500	327,500	893,524	566,024
Intergovernmental	1,475,325	1,475,325	1,897,366	422,041
Charges for Services	762,700	762,700	1,207,223	444,523
Fines and Forfeits	190,850	190,850	99,708	(91,142)
Interest Income	350,000	350,000	1,637,761	1,287,761
Other	571,659	571,659	436,105	(135,554)
Total Revenues	18,398,905	18,398,905	22,836,555	4,437,650
EXPENDITURES				
General Government	5,708,217	5,753,171	5,675,924	77,247
Public Safety	5,538,454	5,513,500	4,468,407	1,045,093
Public Works	3,131,879	3,131,879	3,020,121	111,758
Other	1,167,500	1,167,500	1,739,584	(572,084)
Capital Outlay	4,250,866	4,230,866	3,062,699	1,168,167
Debt Service:				
Principal	400,000	400,000	673,571	(273,571)
Interest	247,250	247,250	274,778	(27,528)
Debt Issuance Cost	-	-	2,500	(2,500)
Total Expenditures	20,444,166	20,444,166	18,917,584	1,526,582
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,045,261)	(2,045,261)	3,918,971	5,964,232
OTHER FINANCING SOURCES (USES)				
Transfers Out	(172,520)	(172,520)	(152,143)	20,377
Lease Proceeds	-	-	183,994	183,994
SBITA Proceeds	-	-	142,898	142,898
Insurance Proceeds	-	-	505,108	505,108
Proceeds from Sale of Capital Assets	-	-	109,394	109,394
Total Other Financing Sources (Uses)	(172,520)	(172,520)	789,251	961,771
NET CHANGE IN FUND BALANCE	<u>\$ (2,217,781)</u>	<u>\$ (2,217,781)</u>	4,708,222	<u>\$ 6,926,003</u>
Fund Balances - Beginning of Year			36,627,091	
FUND BALANCES - END OF YEAR			<u>\$ 41,335,313</u>	

See accompanying Notes to Required Supplementary Information

**CITY OF FORT LUPTON
CULTURE, PARKS, AND RECREATION SALES TAX FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes and Assessments	\$ 1,219,512	\$ 1,219,512	\$ 1,625,918	\$ 406,406
Charges for Services	113,500	113,500	120,918	7,418
Interest Income	3,500	3,500	209,221	205,721
Other	270,000	270,000	418,664	148,664
Total Revenues	1,606,512	1,606,512	2,374,721	768,209
EXPENDITURES				
Current:				
Culture, Parks, and Recreation	913,393	913,393	919,773	(6,380)
Capital Outlay	396,727	396,727	443,898	(47,171)
Total Expenditures	1,310,120	1,310,120	1,363,671	(53,551)
EXCESS REVENUES OVER EXPENDITURES	296,392	296,392	1,011,050	714,658
OTHER FINANCING SOURCES (USES)				
Transfers In	52,520	52,520	32,143	(20,377)
Transfers Out	(2,000,000)	(2,000,000)	(2,000,000)	-
Total Other Financing Sources (Uses)	(1,947,480)	(1,947,480)	(1,967,857)	(20,377)
NET CHANGE IN FUND BALANCE	<u>\$ (1,651,088)</u>	<u>\$ (1,651,088)</u>	(956,807)	<u>\$ 694,281</u>
Fund Balance - Beginning of Year			5,931,478	
FUND BALANCE - END OF YEAR			<u>\$ 4,974,671</u>	

CITY OF FORT LUPTON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024

Certain funds used for accounting purposes are combined with the General Fund for reporting purposes. In accordance with GASB Statement No. 41, Budgetary Comparison Schedules – Perspective Differences, the activity of such funds is not included in the General Fund budgetary comparison schedule.

The following is a reconciliation of the General Fund budgetary comparison schedule to the General Fund as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended December 31, 2024.

REVENUE

General Fund Budgetary Comparison Schedule	\$ 22,836,555
Adjustments:	
Street Sales Tax	2,068,197
Water Sales Tax	7,364,473
Contingency	<u>110,599</u>
Total General Fund Revenues as Reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>32,379,824</u>

EXPENDITURES

General Fund Budgetary Comparison Schedule	18,917,584
Adjustments:	
Street Sales Tax	1,686,085
Water Sales Tax	<u>3,795,586</u>
Total General Fund Expenditures as Reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>24,399,255</u>

OTHER FINANCING SOURCES (USES)

General Fund Budgetary Comparison Schedule	789,251
Adjustments:	
Water Sales Tax	<u>(509,563)</u>
Total General Fund Expenditures as Reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>279,688</u>

SUPPLEMENTARY INFORMATION

**CITY OF FORT LUPTON
CONTINGENCY FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest Income	\$ 25,000	\$ 25,000	\$ 110,599	\$ 85,599
Total Revenues	25,000	25,000	110,599	85,599
EXCESS OF REVENUES	25,000	25,000	110,599	85,599
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 25,000</u>	<u>\$ 25,000</u>	110,599	<u>\$ 85,599</u>
Fund Balance - Beginning of Year			<u>2,035,722</u>	
FUND BALANCES - END OF YEAR			<u>\$ 2,146,321</u>	

**CITY OF FORT LUPTON
STREET IMPROVEMENT SALES TAX FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Sales Tax	\$ 1,219,512	\$ 1,219,512	\$ 1,625,918	\$ 406,406
Interest Income	65,000	65,000	266,877	201,877
Infrastructure Assessment Fees	500,000	500,000	175,402	(324,598)
Total Revenues	1,784,512	1,784,512	2,068,197	283,685
EXPENDITURES				
Other	270,000	270,000	713,099	(443,099)
Capital Outlay	2,535,000	2,535,000	972,986	1,562,014
Total Expenditures	2,805,000	2,805,000	1,686,085	1,118,915
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ (1,020,488)</u>	<u>\$ (1,020,488)</u>	382,112	<u>\$ (835,230)</u>
Fund Balances - Beginning of Year			5,344,885	
FUND BALANCES - END OF YEAR			<u>\$ 5,726,997</u>	

**CITY OF FORT LUPTON
WATER SALES TAX FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUE				
Sales Tax	\$ 2,439,024	\$ 2,439,024	\$ 3,251,835	\$ 812,811
Interest Income	25,000	25,000	237,638	212,638
Other	-	-	3,875,000	3,875,000
Total Revenue	2,464,024	2,464,024	7,364,473	4,900,449
EXPENDITURES				
Other	2,183,500	2,582,421	1,495,831	1,086,590
Capital Outlay	1,065,921	667,000	2,299,755	(1,632,755)
Total Expenditures	3,249,421	3,249,421	3,795,586	(546,165)
EXCESS OF REVENUES OVER EXPENDITURES	(785,397)	(785,397)	3,568,887	4,354,284
OTHER FINANCING SOURCES (USES)				
Operating Transfer Out	(509,563)	(509,563)	(509,563)	-
Total Other Financing Sources (Uses)	(509,563)	(509,563)	(509,563)	-
NET CHANGE IN FUND BALANCE	<u>\$ (1,294,960)</u>	<u>\$ (1,294,960)</u>	3,059,324	<u>\$ 4,354,284</u>
Fund Balance - Beginning of Year			5,837,433	
FUND BALANCE - END OF YEAR			<u>\$ 8,896,757</u>	

**CITY OF FORT LUPTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024**

	Conservation Trust Fund	Perpetual Care Cemetery Fund	Memorial Trust Fund	Nonmajor Governmental Funds
ASSETS				
Cash	\$ 247,220	\$ 84,940	\$ 588	\$ 332,748
Prepaid Items	-	72	-	72
Total Assets	<u>\$ 247,220</u>	<u>\$ 85,012</u>	<u>\$ 588</u>	<u>\$ 332,820</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ 800	\$ -	\$ 800
Total Liabilities	-	800	-	800
FUND BALANCES				
Nonspendable	-	72	-	72
Restricted	247,220	84,140	588	331,948
Total Fund Balances	<u>247,220</u>	<u>84,212</u>	<u>588</u>	<u>332,020</u>
Total Liabilities and Fund Balances	<u>\$ 247,220</u>	<u>\$ 85,012</u>	<u>\$ 588</u>	<u>\$ 332,820</u>

**CITY OF FORT LUPTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2024**

	<i>Formerly Non- major Fund</i>				
	Culture, Parks, and Recreation Sales Tax Fund	Conservation Trust Fund	Perpetual Care Cemetery Fund	Memorial Trust Fund	Nonmajor Governmental Funds
REVENUES					
Federal and State Sources	\$ -	\$ 108,878	\$ -	\$ -	\$ 108,878
Charges for Services	-	-	82,085	-	82,085
Interest Income	-	6,556	185	3	6,744
Other	-	-	31,875	-	31,875
Total Revenues	-	115,434	114,145	3	229,582
EXPENDITURES					
Current:					
Culture, Parks, and Recreation	-	-	162,957	-	162,957
Capital Outlay	-	344,990	-	-	344,990
Total Expenditures	-	344,990	162,957	-	507,947
REVENUES OVER (UNDER) EXPENDITURES	-	(229,556)	(48,812)	3	(278,365)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	120,000	-	120,000
Total Other Financing Sources (Uses)	-	-	120,000	-	120,000
NET CHANGE IN FUND BALANCES	-	(229,556)	71,188	3	(158,365)
Fund Balances - Beginning of Year, as previously presented	5,931,478	476,776	13,024	585	6,421,863
Change within financial reporting entity (nonmajor to major)	(5,931,478)	-	-	-	(5,931,478)
Fund Balances - Beginning of Year, as restated	-	476,776	13,024	585	490,385
FUND BALANCE - END OF YEAR	\$ -	\$ 247,220	\$ 84,212	\$ 588	\$ 332,020

**CITY OF FORT LUPTON
CONSERVATION TRUST FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Lottery Funds	\$ 100,000	\$ 100,000	\$ 108,878	\$ 8,878
Interest Income	4,000	4,000	6,556	2,556
Total Revenues	104,000	104,000	115,434	11,434
EXPENDITURES				
Capital Outlay	3,120	3,120	344,990	(341,870)
Total Expenditures	3,120	3,120	344,990	(341,870)
NET CHANGE IN FUND BALANCE	<u>\$ 100,880</u>	<u>\$ 100,880</u>	(229,556)	<u>\$ (330,436)</u>
Fund Balance - Beginning of Year			476,776	
FUND BALANCE - END OF YEAR			<u>\$ 247,220</u>	

**CITY OF FORT LUPTON
PERPETUAL CARE CEMETERY FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 79,900	\$ 79,900	\$ 82,085	\$ 2,185
Perpetual Care	20,400	20,400	25,050	4,650
Interest Income	1,500	1,500	185	(1,315)
Other	1,500	1,500	6,825	5,325
Total Revenues	103,300	103,300	114,145	10,845
EXPENDITURES				
Maintenance	12,000	20,000	10,199	9,801
Supplies	1,000	1,000	315	685
Utilities	120,600	120,600	147,266	(26,666)
Other	24,800	24,800	5,177	19,623
Total Expenditures	158,400	166,400	162,957	3,443
EXCESS OF REVENUE OVER EXPENDITURES	(55,100)	(63,100)	(48,812)	14,288
OTHER FINANCING SOURCES (USES)				
Transfers In	120,000	120,000	120,000	-
Capital Expenditures	33,000	25,000	-	(25,000)
Total Other Financing Sources (Uses)	153,000	145,000	120,000	(25,000)
NET CHANGE IN FUND BALANCE	<u>\$ 97,900</u>	<u>\$ 81,900</u>	71,188	<u>\$ (10,712)</u>
Fund Balance - Beginning of Year			13,024	
FUND BALANCE - END OF YEAR			<u>\$ 84,212</u>	

**CITY OF FORT LUPTON
MEMORIAL TRUST FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Other	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	-	-	3	3
EXCESS OF REVENUE OVER EXPENDITURES	-	-	3	3
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	3	<u>\$ 3</u>
Fund Balance - Beginning of Year			585	
FUND BALANCE - END OF YEAR			<u>\$ 588</u>	

**CITY OF FORT LUPTON
UTILITY ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
OPERATING REVENUES				
Charges for Services	\$ 6,831,974	\$ 6,831,974	\$ 8,028,795	\$ 1,196,821
Other Income	12,954,085	12,954,085	2,682,584	(10,271,501)
Total Operating Revenues	19,786,059	19,786,059	10,711,379	(9,074,680)
OPERATING EXPENSES				
Professional Fees	398,500	398,500	450,144	(51,644)
Contract Management	1,364,151	1,364,151	1,281,749	82,402
Insurance	108,200	108,200	139,412	(31,212)
Repairs and Maintenance	1,710,250	1,710,250	1,125,691	584,559
Supplies	350,000	350,000	106,876	243,124
Utilities	381,500	381,500	311,082	70,418
Water Assessments	885,000	885,000	694,256	190,744
Other	662,000	662,000	71,058	590,942
Total Operating Expenses	5,859,601	5,859,601	4,180,268	1,679,333
NET OPERATING INCOME (LOSS)	13,926,458	13,926,458	6,531,111	(10,754,013)
NONOPERATING REVENUES (EXPENSES)				
Investment Income (Loss)	370,000	370,000	1,850,986	1,480,986
Interest Expense	(2,532,730)	(2,532,730)	(2,138,202)	394,528
Debt Principal	(951,279)	(951,279)	(1,253,695)	(302,416)
Capital Expenditures	(43,872,000)	(43,872,000)	(13,925,989)	29,946,011
Administrative Fee - Trustee	-	-	(5,800)	(5,800)
Other	-	-	281,828	281,828
Gain (Loss) on Disposal of Assets	-	-	2,015	2,015
Total Nonoperating Revenues (Expenses)	(46,986,009)	(46,986,009)	(15,188,857)	31,797,152
NET INCOME (LOSS) BEFORE TRANSFERS	(33,059,551)	(33,059,551)	(8,657,746)	21,043,139
OTHER FINANCING SOURCES (USES)				
Transfers In	509,563	509,563	509,563	-
Capital Contributions from Tap Fees	2,050,000	2,050,000	3,646,196	1,596,196
Capital Contributions	2,772,000	2,772,000	301,564	(2,470,436)
Total Other Financing Sources (Uses)	5,331,563	5,331,563	4,457,323	(874,240)
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ (27,727,988)</u>	<u>\$ (27,727,988)</u>	(4,200,423)	<u>\$ 20,168,899</u>
Reconciliation to GAAP Basis:				
Bond Principal Payments			1,253,695	
Capital Outlay			13,925,989	
Depreciation and Amortization			(2,229,894)	
NET INCOME (LOSS) - GAAP BASIS			8,749,367	
Net Position - Beginning of Year			63,264,049	
NET POSITION - END OF YEAR			<u>\$ 72,013,416</u>	

CITY OF FORT LUPTON
UTILITY ENTERPRISE FUND - WATER
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
OPERATING REVENUES				
Charges for Services	\$ 3,828,631	\$ 3,828,631	\$ 4,667,154	\$ 838,523
Other Income	12,954,085	12,954,085	2,474,245	(10,479,840)
Total Operating Revenues	16,782,716	16,782,716	7,141,399	(9,641,317)
OPERATING EXPENSES				
Professional Fees	263,500	263,500	396,178	(132,678)
Contract Management	783,107	783,107	801,327	(18,220)
Insurance	80,000	80,000	103,748	(23,748)
Repairs and Maintenance	1,264,000	1,264,000	904,651	359,349
Supplies	331,000	331,000	93,181	237,819
Utilities	205,000	205,000	156,981	48,019
Water Assessments	885,000	885,000	694,256	190,744
Other	428,000	428,000	39,044	388,956
Total Operating Expenses	4,239,607	4,239,607	3,189,366	1,050,241
NET OPERATING INCOME (LOSS)	12,543,109	12,543,109	3,952,033	(10,691,558)
NONOPERATING REVENUES (EXPENSES)				
Investment Income (Loss)	250,000	250,000	1,389,957	1,139,957
Interest Expense	(1,500,808)	(1,500,808)	(1,578,313)	(77,505)
Debt Principal	(951,279)	(951,279)	(783,117)	168,162
Capital Expenditures	(18,822,000)	(18,822,000)	(8,563,574)	10,258,426
Administrative Fee - Trustee	-	-	(800)	(800)
Gain (Loss) on Disposal of Assets	-	-	2,015	2,015
Total Nonoperating Revenues (Expenses)	(21,024,087)	(21,024,087)	(9,533,832)	11,490,255
NET INCOME (LOSS) BEFORE TRANSFERS	(8,480,978)	(8,480,978)	(5,581,799)	798,697
OTHER FINANCING SOURCES (USES)				
Transfers In	509,563	509,563	509,563	-
Capital Contributions from Tap Fees	1,050,000	1,050,000	1,703,269	(653,269)
Capital Contributions	2,220,000	2,220,000	1,129,100	1,090,900
Total Other Financing Sources (Uses)	3,779,563	3,779,563	3,341,932	437,631
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ (4,701,415)</u>	<u>\$ (4,701,415)</u>	(2,239,867)	<u>\$ 1,236,328</u>
Reconciliation to GAAP Basis:				
Bond Principal Payments			783,117	
Capital Outlay			8,563,574	
Depreciation and Amortization			(1,820,786)	
NET INCOME (LOSS) - GAAP BASIS			5,286,038	
Net Position - Beginning of Year			65,289,511	
NET POSITION - END OF YEAR			<u>\$ 70,575,549</u>	

CITY OF FORT LUPTON
UTILITY ENTERPRISE FUND - SEWER
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
OPERATING REVENUES				
Charges for Services	\$ 3,003,343	\$ 3,003,343	\$ 3,361,641	\$ 358,298
Other Income	-	-	208,339	208,339
Total Operating Revenues	3,003,343	3,003,343	3,569,980	566,637
OPERATING EXPENSES				
Professional Fees	135,000	135,000	53,966	81,034
Contract Management	581,044	581,044	480,422	100,622
Insurance	28,200	28,200	35,664	(7,464)
Repairs and Maintenance	446,250	446,250	221,040	225,210
Supplies	19,000	19,000	13,695	5,305
Utilities	176,500	176,500	154,101	22,399
Other	234,000	234,000	32,014	201,986
Total Operating Expenses	1,619,994	1,619,994	990,902	629,092
NET OPERATING INCOME (LOSS)	1,383,349	1,383,349	2,579,078	(62,455)
NONOPERATING REVENUES (EXPENSES)				
Investment Income (Loss)	120,000	120,000	461,029	341,029
Interest Expense	(1,031,922)	(1,031,922)	(559,889)	472,033
Administrative Fee - Trustee	-	-	(5,000)	(5,000)
Debt Principal	-	-	(470,578)	(470,578)
Capital Expenditures	(25,050,000)	(25,050,000)	(5,362,415)	19,687,585
Other	-	-	281,828	281,828
Total Nonoperating Revenues (Expenses)	(25,961,922)	(25,961,922)	(5,655,025)	20,306,897
NET INCOME (LOSS) BEFORE TRANSFERS	(24,578,573)	(24,578,573)	(3,075,947)	20,244,442
OTHER FINANCING SOURCES (USES)				
Capital Contributions to Other Governments	552,000	552,000	(827,536)	(1,379,536)
Capital Contributions from Tap Fees	1,000,000	1,000,000	1,942,927	942,927
Total Other Financing Sources (Uses)	1,552,000	1,552,000	1,115,391	(436,609)
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ (23,026,573)</u>	<u>\$ (23,026,573)</u>	(1,960,556)	<u>\$ 19,807,833</u>
Reconciliation to GAAP Basis:				
Bond Principal Payments			470,578	
Capital Outlay			5,362,415	
Depreciation and Amortization			(409,108)	
NET INCOME (LOSS) - GAAP BASIS			3,463,329	
Net Position - Beginning of Year			(2,025,462)	
NET POSITION - END OF YEAR			<u>\$ 1,437,867</u>	

CITY OF FORT LUPTON
STORM WATER DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Charges for Services	\$ 424,410	\$ 424,410	\$ 497,983	\$ 73,573
Total Operating Revenues	424,410	424,410	497,983	73,573
OPERATING EXPENSES				
Professional Fees	25,000	25,000	46,003	(21,003)
Repairs and Maintenance	35,000	35,000	456	34,544
Supplies	9,000	4,000	818	3,182
Total Operating Expenses	69,000	64,000	47,277	16,723
NET OPERATING INCOME (LOSS)	355,410	360,410	450,706	56,850
NONOPERATING REVENUES (EXPENSES)				
Investment Income	15,000	15,000	65,740	(50,740)
Capital Expenditures	(1,010,000)	(1,010,000)	-	(1,010,000)
Total Nonoperating Revenues (Expenses)	(995,000)	(995,000)	65,740	(1,060,740)
NET INCOME (LOSS) BEFRE TRANSFERS	(639,590)	(634,590)	516,446	(1,003,890)
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ (639,590)</u>	<u>\$ (634,590)</u>	516,446	<u>\$ (1,003,890)</u>
Reconciliation to GAAP Basis:				
Depreciation and Amortization			(112,986)	
NET INCOME (LOSS) - GAAP BASIS			403,460	
Net Position - Beginning of Year			4,825,109	
NET POSITION - END OF YEAR			<u>\$ 5,228,569</u>	

**CITY OF FORT LUPTON
RECREATION CENTER ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
OPERATING REVENUES				
Charges for Services	\$ 447,450	\$ 447,450	\$ 512,992	\$ 65,542
Other	26,900	26,900	24,888	(2,012)
Total Operating Revenues	474,350	474,350	537,880	63,530
OPERATING EXPENSES				
Salaries and Benefits	1,458,864	1,458,864	1,326,870	131,994
Professional Fees	40,000	40,000	81,449	(41,449)
Insurance	17,980	17,980	37,802	(19,822)
Repairs and Maintenance	65,000	65,000	89,539	(24,539)
Merchandise for Resale	2,000	2,000	1,501	499
Supplies	66,750	66,750	84,457	(17,707)
Utilities	164,500	164,500	160,744	3,756
Recreation Programs	11,150	11,150	18,851	(7,701)
Other	231,622	231,622	182,190	49,432
Total Operating Expenses	2,057,866	2,057,866	1,983,403	74,463
NET OPERATING INCOME (LOSS)	(1,583,516)	(1,583,516)	(1,445,523)	137,993
NONOPERATING REVENUES (EXPENSES)				
Property Taxes	2,091,048	2,091,048	2,197,667	106,619
Investment Income	2,000	2,000	262,642	260,642
Interest Expense	(599,300)	(599,300)	(402,692)	196,608
Bond Principal	-	-	(160,000)	(160,000)
Gain on disposal of assets	-	-	10,505	10,505
Capital Expenditures	(12,303,000)	(12,303,000)	-	(12,303,000)
Other	-	-	300	(300)
Total Nonoperating Revenues (Expenses)	(10,809,252)	(10,809,252)	1,908,422	(11,888,926)
NET INCOME (LOSS) BEFORE TRANSFERS	(12,392,768)	(12,392,768)	462,899	(11,750,933)
Transfers In	2,000,000	2,000,000	2,000,000	-
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ (10,392,768)</u>	<u>\$ (10,392,768)</u>	2,462,899	<u>\$ (11,750,933)</u>
Reconciliation to GAAP Basis:				
Bond Principal Payments			160,000	
Capital Outlay			-	
Depreciation and Amortization			(317,769)	
NET INCOME (LOSS) - GAAP BASIS			2,305,130	
Net Position - Beginning of Year			3,362,761	
NET POSITION - END OF YEAR			<u>\$ 5,667,891</u>	

**CITY OF FORT LUPTON
GOLF COURSE ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Charges for Services	\$ 1,695,050	\$ 1,695,050	\$ 1,904,456	\$ 209,406
Sales of Merchandise	478,247	478,247	631,995	153,748
Other	-	-	16,888	16,888
Total Operating Revenues	2,173,297	2,173,297	2,553,339	380,042
OPERATING EXPENSES				
Salaries and Benefits	1,335,404	1,335,404	1,258,721	76,683
Professional Fees	23,400	23,400	25,946	(2,546)
Insurance	9,970	9,970	9,019	951
Repairs and Maintenance	35,500	35,500	105,312	(69,812)
Merchandise for Resale	205,125	205,125	309,956	(104,831)
Supplies	180,000	180,000	221,066	(41,066)
Utilities	193,698	193,698	123,299	70,399
Other	231,131	231,131	285,294	(54,163)
Total Operating Expenses	2,214,228	2,214,228	2,338,613	(124,385)
NET OPERATING INCOME (LOSS)	(40,931)	(40,931)	214,726	255,657
NONOPERATING REVENUES (EXPENSES)				
Interest Income	-	-	5,504	5,504
Interest Expense	-	-	(6,612)	(6,612)
Capital Expenditures	(268,633)	(268,633)	-	268,633
Total Nonoperating Revenues (Expenses)	(268,633)	(268,633)	(1,108)	267,525
NET INCOME (LOSS) - BUDGETARY BASIS	<u>\$ (309,564)</u>	<u>\$ (309,564)</u>	213,618	<u>\$ 523,182</u>
Reconciliation to GAAP Basis:				
Depreciation and Amortization			(121,732)	
NET INCOME (LOSS) - GAAP BASIS			91,886	
Net Position - Beginning of Year			(1,636,386)	
NET POSITION - END OF YEAR			<u>\$ (1,544,500)</u>	

**UTILITY FUND WATER AND WASTE WATER
FINANCIAL STATEMENTS SEPARATELY PRESENTED**

**CITY OF FORT LUPTON
UTILITY FUND DETAIL
STATEMENT OF NET POSITION
DECEMBER 31, 2024**

ASSETS	Utility Enterprise Fund	Utility Enterprise	
		Fund-Water	Fund-Sewer
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 10,988,161	\$ 5,978,228	\$ 5,009,933
Restricted Cash	19,522,366	16,854,105	2,668,261
Receivables:			
Accounts Receivable	1,600,659	573,280	1,027,379
Prepaid Items	165,618	165,618	-
Total Current Assets	32,276,804	23,571,231	8,705,573
NONCURRENT ASSETS			
Nondepreciable:			
Land	372,077	140,876	231,201
Water Rights	48,149,654	48,149,654	-
Construction in Progress	18,434,559	9,663,086	8,771,473
Depreciable:			
Wells	1,027,539	1,027,539	-
Buildings	13,226,660	10,884,535	2,342,125
Utility System	34,258,013	22,659,854	11,598,159
Equipment	8,707,792	6,758,870	1,948,922
Subtotal	124,176,294	99,284,414	24,891,880
Less: Accumulated Depreciation	(28,753,817)	(18,301,162)	(10,452,655)
Total	95,422,477	80,983,252	14,439,225
Leased Assets	2,201,931	2,201,931	-
Accumulated Amortization	(661,557)	(661,557)	-
Leased Assets, Net	1,540,374	1,540,374	-
Total Noncurrent Assets	96,962,851	82,523,626	14,439,225
OTHER ASSETS			
Inclusion Fee	275,402	275,402	-
Total Other Assets	275,402	275,402	-
Total Assets	129,515,057	106,370,259	23,144,798

**CITY OF FORT LUPTON
UTILITY FUND DETAIL
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2024**

	Utility Enterprise Fund	Utility Fund-Water	Enterprise Fund-Sewer
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 2,240,315	\$ 734,293	\$ 1,506,022
Accrued Expenses	250,404	158,230	92,174
Payment in Lieu of Water	54,000	54,000	-
Long-Term Liabilities Due Within One Year:			
Loans Payable	839,943	356,335	483,608
Bonds Payable	485,000	485,000	-
Leases Payable	199,993	199,993	-
Total Current Liabilities	4,069,655	1,987,851	2,081,804
LONG-TERM LIABILITIES			
Bonds Payable	27,014,621	27,014,621	-
Loans Payable	25,051,804	5,426,677	19,625,127
Lease Payable	1,365,561	1,365,561	-
Total Long-Term Liabilities	53,431,986	33,806,859	19,625,127
Total Liabilities	57,501,641	35,794,710	21,706,931
NET POSITION			
Net Investment in Capital Assets	39,887,051	47,017,234	(7,130,183)
Restricted for Purchase of Water	14,382,212	14,382,212	-
Restricted for Debt Service	5,140,154	2,471,893	2,668,261
Unrestricted	12,603,999	6,704,210	5,899,789
Total Net Position	72,013,416	70,575,549	1,437,867
Total Liabilities and Net Position	\$ 129,515,057	\$ 106,370,259	\$ 23,144,798

**CITY OF FORT LUPTON
UTILITY FUND DETAIL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
YEAR ENDED DECEMBER 31, 2024**

	Utility Enterprise Fund	Utility Enterprise	
		Fund-Water	Fund-Sewer
OPERATING REVENUES			
Charges for Services	\$ 8,028,795	\$ 4,667,154	\$ 3,361,641
Other Income	2,682,584	2,474,245	208,339
Total Operating Revenues	10,711,379	7,141,399	3,569,980
OPERATING EXPENSES			
Professional Fees	450,144	396,178	53,966
Contract Management	1,281,749	801,327	480,422
Insurance	139,412	103,748	35,664
Repairs and Maintenance	1,125,691	904,651	221,040
Supplies	106,876	93,181	13,695
Utilities	311,082	156,981	154,101
Water Assessments	694,256	694,256	-
Depreciation and Amortization	2,229,894	1,820,786	409,108
Other	71,058	39,044	32,014
Total Operating Expenses	6,410,162	5,010,152	1,400,010
NET OPERATING INCOME (LOSS)	4,301,217	2,131,247	2,169,970
NONOPERATING REVENUES (EXPENSES)			
Investment Income	1,850,986	1,389,957	461,029
Interest Expense	(2,138,202)	(1,578,313)	(559,889)
Administrative Fee - Trustee	(5,800)	(800)	(5,000)
Capital Contributions to Other Governments	(827,536)	-	(827,536)
Gain (Loss) on Disposal of Assets	2,015	2,015	-
Other	281,828	-	281,828
Total Nonoperating Revenues (Expenses)	(836,709)	(187,141)	(649,568)
NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	3,464,508	1,944,106	1,520,402
TRANSFERS AND CAPITAL CONTRIBUTIONS			
Transfers In	509,563	509,563	-
Capital Contributions Tap Fees	3,646,196	1,703,269	1,942,927
Capital Contributions	1,129,100	1,129,100	-
Total Transfers and Capital Contributions	5,284,859	3,341,932	1,942,927
CHANGE IN NET POSITION	8,749,367	5,286,038	3,463,329
Net Position - Beginning of Year	63,264,049	65,289,511	(2,025,462)
NET POSITION - END OF YEAR	<u>\$ 72,013,416</u>	<u>\$ 70,575,549</u>	<u>\$ 1,437,867</u>

**CITY OF FORT LUPTON
UTILITY FUND DETAIL
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2024**

	Utility Enterprise Fund	Utility Enterprise	
		Fund-Water	Fund-Sewer
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 7,088,582	\$ 4,408,310	\$ 2,680,272
Other Receipts	592,108	383,769	208,339
Payments to Suppliers and Service Providers	(4,347,880)	(3,329,738)	(1,018,142)
Net Cash Provided (Used) by Operating Activities	3,332,810	1,462,341	1,870,469
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	509,563	509,563	-
Net Cash Provided (Used) by Noncapital and Related Financing Activities	509,563	509,563	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Contributions	3,646,196	1,703,269	1,942,927
Acquisition and Construction of Capital Assets	(12,617,486)	(7,255,071)	(5,362,415)
Metro Water Recovery Tap Fees	(827,536)	-	(827,536)
Administration Fees	(5,800)	(800)	(5,000)
Proceeds from Debt Financing	50,000	-	50,000
Principal on Notes, Bonds, and Leases	(1,253,695)	(783,117)	(470,578)
Interest on Notes, Bonds, and Leases	(2,018,611)	(1,458,722)	(559,889)
Other	283,843	2,015	281,828
Net Cash Provided (Used) by Capital and Related Financing Activities	(12,743,089)	(7,792,426)	(4,950,663)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	1,850,986	1,389,957	461,029
Net Cash Provided (Used) by Investing Activities	1,850,986	1,389,957	461,029
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(7,049,730)	(4,430,565)	(2,619,165)
Cash and Cash Equivalents - Beginning of Year	37,560,257	27,262,898	10,297,359
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 30,510,527</u>	<u>\$ 22,832,333</u>	<u>\$ 7,678,194</u>

**CITY OF FORT LUPTON
STATEMENT OF CASH FLOWS (CONTINUED)
UTILITY FUND DETAIL
YEAR ENDED DECEMBER 31, 2024**

	Utility Enterprise Fund	Utility Enterprise	
		Fund-Water	Fund-Sewer
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 4,301,217	\$ 2,131,247	\$ 2,169,970
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	2,229,894	1,820,786	409,108
Changes in Assets and Liabilities:			
Accounts Receivable	(940,213)	(258,844)	(681,369)
Prepaid Expenses	(155)	(155)	-
Unearned Revenues	(2,090,476)	(2,090,476)	-
Accounts Payable	(205,215)	(179,894)	(25,321)
Accrued Expenses	37,758	39,677	(1,919)
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,332,810</u>	<u>\$ 1,462,341</u>	<u>\$ 1,870,469</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION			
Cash and Cash Equivalents	\$ 10,988,161	\$ 5,978,228	\$ 5,009,933
Restricted Cash	19,522,366	16,854,105	2,668,261
Total Cash and Investments	<u>\$ 30,510,527</u>	<u>\$ 22,832,333</u>	<u>\$ 7,678,194</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING, CAPITAL, AND FIANNING ACTIVITIES			
Amortization of Premium	<u>\$ 119,591</u>	<u>\$ 119,591</u>	<u>\$ -</u>
Capital Contributions	<u>\$ 1,129,100</u>	<u>\$ 1,129,100</u>	<u>\$ -</u>

COMPONENT UNITS

**CITY OF FORT LUPTON
PUBLIC AND SCHOOL LIBRARY FUND
BALANCE SHEET
DECEMBER 31, 2024**

ASSETS

CURRENT ASSETS

Cash	\$ 11,043,355
Restricted Cash	129,816
Total Current Assets	<u>11,173,171</u>
 Total Assets	 <u><u>\$ 11,173,171</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	\$ 14,386
Accrued Expenses	35,558
Total Liabilities	<u>49,944</u>

FUND BALANCES

Restricted:	
Emergency Reserve	125,870
Restricted Donations	116,017
Unrestricted	10,881,340
Total Fund Balances	<u>11,123,227</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 11,173,171</u></u>

**CITY OF FORT LUPTON
PUBLIC AND SCHOOL LIBRARY FUND
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024**

Total Fund Balance of Governmental Funds	\$ 11,123,227
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Amounts reported for governmental activities in the statement of net position are different because:

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

Capital Assets, net	9,122,443
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Compensated Absences	<u>(29,716)</u>
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Total Net Position of Governmental Activities	<u><u>\$ 20,215,954</u></u>
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**CITY OF FORT LUPTON
PUBLIC AND SCHOOL LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental Revenue	\$ 3,675,888	\$ 3,675,888	\$ 3,655,753	\$ (20,135)
Other	310,132	316,678	539,899	223,221
Total Revenues	3,986,020	3,992,566	4,195,652	203,086
EXPENDITURES				
Salary and Benefits	1,185,022	1,185,022	1,069,280	115,742
Maintenance	12,500	12,500	951	11,549
Supplies	85,000	85,000	56,652	28,348
Utilities	115,000	73,000	25,499	47,501
Programs	41,500	51,046	46,460	4,586
Other	390,209	429,209	126,925	302,284
Capital Outlay	1,500,000	1,500,000	30,810	1,469,190
Total Expenditures	3,329,231	3,335,777	1,356,577	1,979,200
REVENUES OVER (UNDER) EXPENDITURES	656,789	656,789	2,839,075	(1,776,114)
Fund Balances - Beginning of Year			8,284,152	
FUND BALANCES - END OF YEAR			<u>\$ 11,123,227</u>	

**CITY OF FORT LUPTON
PUBLIC AND SCHOOL LIBRARY FUND
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF NET POSITION
YEAR ENDED DECEMBER 31, 2024**

Net Changes In Fund Balance of Governmental Funds	\$ 2,839,075
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost those assets is allocated over their estimated useful lives as depreciation expense

Depreciation Expense	(195,554)
Capital Additions	30,810

Compensated absences reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds

Current Year	(29,716)
Previous Year	32,119

Change in Net Position of Governmental Activities	<u><u>\$ 2,676,734</u></u>
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**CITY OF FORT LUPTON
FORT LUPTON URBAN RENEWAL AUTHORITY
BALANCE SHEET
DECEMBER 31, 2024**

ASSETS

CURRENT ASSETS

Cash	\$ 844,359
Receivables:	
Property Taxes	840,592
Total Current Assets	<u>1,684,951</u>
 Total Assets	 <u><u>\$ 1,684,951</u></u>

LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES

LIABILITIES

Accounts Payable	\$ 12,088
Total Liabilities	<u>12,088</u>

DEFERRED INFLOWS OF RESOURCES

Property Tax	840,592
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FUND BALANCES

Restricted:	
Emergency Reserve	10,863
Fund Balance	<u>821,408</u>
Total Fund Balances	<u>832,271</u>

Total Liabilities, Inflows of Resources, and Fund Balances	<u><u>\$ 1,684,951</u></u>
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**CITY OF FORT LUPTON
FORT LUPTON URBAN RENEWAL AUTHORITY
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024**

	Balance Sheet	Adjustments	Statement of Net Position
ASSETS			
CURRENT ASSETS			
Cash	\$ 844,359	\$ -	\$ 844,359
Receivables:			
Property Taxes	840,592	-	840,592
Total Current Assets	<u>1,684,951</u>	<u>-</u>	<u>1,684,951</u>
 Total Assets	 <u>\$ 1,684,951</u>	 <u>\$ -</u>	 <u>\$ 1,684,951</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 12,088	\$ -	\$ 12,088
Loan from City of Fort Lupton	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total Liabilities	12,088	10,000	22,088
DEFERRED INFLOWS OF RESOURCES			
Property Tax	840,592	-	840,592
FUND BALANCES			
Restricted:			
Emergency Reserve	10,863	-	10,863
Unrestricted	<u>821,408</u>	<u>(10,000)</u>	<u>811,408</u>
Total Fund Balances	<u>832,271</u>	<u>(10,000)</u>	<u>822,271</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 1,684,951</u>	 <u>\$ -</u>	 <u>\$ 1,684,951</u>

**CITY OF FORT LUPTON
FORT LUPTON URBAN RENEWAL AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 585,956	\$ 585,956	\$ 360,378	\$ (225,578)
Other	-	-	1,706	1,706
Total Revenue	585,956	585,956	362,084	(223,872)
EXPENDITURES				
Supplies	500	500	155	345
Services	95,000	95,000	51	94,949
Other	258,300	258,300	64,302	193,998
Capital Contributed to the City	-	-	-	-
Capital Outlay	25,000	25,000	-	25,000
Total Expenditures	378,800	378,800	64,508	314,292
REVENUES OVER (UNDER) EXPENDITURES	207,156	207,156	297,576	90,420
OTHER FINANCING SOURCES (USES)				
Loan	(20,000)	(20,000)	(20,000)	-
Capital Contributions	-	-	-	-
Total Other Financing Sources (Uses)	(20,000)	(20,000)	(20,000)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 187,156</u>	<u>\$ 187,156</u>	277,576	<u>\$ 90,420</u>
Fund Balances - Beginning of Year			554,695	
FUND BALANCES - END OF YEAR			<u>\$ 832,271</u>	

**CITY OF FORT LUPTON
FORT LUPTON URBAN RENEWAL AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024**

	<u>Activities</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
PROGRAM REVENUES			
General Revenues	\$ 362,084	\$ -	\$ 362,084
EXPENDITURES			
Expenditure	<u>(64,508)</u>	<u>-</u>	<u>(64,508)</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	297,576	-	297,576
OTHER FINANCING USES			
Loan	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
CHANGE IN NET POSITION	277,576	20,000	297,576
Net Position - Beginning of Year	<u>554,695</u>	<u>(30,000)</u>	<u>524,695</u>
NET POSITION - END OF YEAR	<u><u>\$ 832,271</u></u>	<u><u>\$ (10,000)</u></u>	<u><u>\$ 822,271</u></u>

STATISTICAL SECTION

**CITY OF FORT LUPTON
STATISTICAL SECTION
YEAR ENDED DECEMBER 31, 2024**

This part of the City's annual comprehensive financial Report presents detail as a context for understanding information in the financial statements, note disclosures, and required supplementary information.

Financial Trends

These schedules contain trend information to help the reader understand the government's financial performance and well-being over time.

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant revenue sources, sales/use tax and property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment in which the government's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to services the government provides and the activities it performs.

CITY OF FORT LUPTON
GOVERNMENT-WIDE NET POSITION BY CATEGORY
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities:										
Net Capital in Capital Assets	\$ 25,210,238	\$ 27,240,541	\$ 29,476,456	\$ 28,376,949	\$ 29,948,994	\$ 31,110,089	\$ 36,607,997	\$ 38,191,422	\$ 56,866,184	\$ 57,616,511
Restricted	4,316,235	4,683,596	4,120,226	5,780,680	8,583,704	9,645,467	9,504,587	13,138,376	18,138,944	21,320,069
Unrestricted	4,313,384	4,313,384	4,095,783	6,508,404	10,355,217	17,391,090	18,640,594	25,084,510	32,249,434	37,081,911
Total Governmental Activities	33,839,857	36,237,521	37,692,465	40,666,033	48,887,915	58,146,646	64,753,178	76,414,308	107,254,562	116,018,491
Business-Type Activities:										
Net Investment in Capital Assets	41,729,359	41,729,359	42,491,698	41,640,058	42,657,860	48,491,391	51,862,211	53,142,502	36,315,303	70,885,981
Restricted	586,963	586,963	1,929,618	2,189,223	2,193,578	2,193,578	2,039,632	16,491,983	19,673,944	20,548,535
Unrestricted	840,139	840,139	2,269,777	3,502,657	5,302,828	5,302,828	10,049,799	(9,762,378)	13,826,286	(10,069,140)
Total Business-Type Activities	43,156,461	43,156,461	46,691,093	47,331,938	50,154,266	55,987,797	63,951,642	59,872,107	69,815,533	81,365,376
Total Government:										
Net Investment in Capital Assets	66,939,597	68,969,900	71,968,154	70,017,007	72,606,854	79,601,480	88,470,208	91,333,924	93,181,487	128,502,492
Restricted	4,903,198	5,270,559	6,049,844	7,969,903	10,777,282	11,839,045	11,544,219	29,630,359	37,812,888	41,868,604
Unrestricted	5,153,523	5,153,523	6,365,560	10,011,061	15,658,045	22,693,918	28,690,393	15,322,132	46,075,720	27,012,771
Total Net Position	<u>\$ 76,996,318</u>	<u>\$ 79,393,982</u>	<u>\$ 84,383,558</u>	<u>\$ 87,997,971</u>	<u>\$ 99,042,181</u>	<u>\$ 114,134,443</u>	<u>\$ 128,704,820</u>	<u>\$ 136,286,415</u>	<u>\$ 177,070,095</u>	<u>\$ 197,383,867</u>

CITY OF FORT LUPTON
GOVERNMENT-WIDE CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
EXPENSES										
Governmental Activities:										
General Government	\$ 2,765,380	\$ 3,208,613	\$ 3,426,257	\$ 3,730,084	\$ 3,543,555	\$ 4,077,655	\$ 4,279,643	\$ 5,002,455	\$ 6,106,755	\$ 6,143,659
Public Safety	1,642,454	1,707,739	1,860,861	1,920,820	2,281,423	2,631,416	3,025,469	3,466,975	4,048,773	4,737,536
Public Works	1,354,525	1,495,318	1,479,817	1,962,923	2,220,259	2,471,910	3,306,282	3,305,175	3,508,373	7,972,688
Culture, Parks, and Recreation	666,666	681,405	816,082	690,185	876,284	901,254	960,919	1,085,290	1,223,633	1,425,998
Other	723,047	732,755	778,374	1,814,351	949,425	2,372,108	1,342,595	1,818,092	2,322,860	3,948,514
Total Governmental Activities Expenses	7,152,072	7,825,830	8,361,391	10,118,363	9,870,946	12,454,343	12,914,908	14,677,987	17,210,394	24,228,395
Business-Type Activities:										
Utilities	4,318,890	4,971,703	4,610,554	6,751,672	6,704,642	6,369,606	7,852,628	29,518,535	9,506,088	9,381,700
Storm Water Drainage	21,788	27,492	40,277	48,070	47,924	48,579	42,877	63,059	79,741	160,263
Golf	1,185,890	1,076,466	1,306,738	1,394,451	1,436,023	1,472,471	1,826,640	2,901,489	2,570,082	2,466,957
Recreation	1,289,317	1,329,787	1,429,122	1,502,879	1,778,707	1,356,280	1,391,984	1,691,431	2,249,782	2,703,864
Total Business-Type Activities Expenses	6,815,885	7,405,448	7,904,786	9,753,732	9,967,896	9,246,936	11,114,129	34,174,514	14,405,693	14,712,784
Total Government Expenses	13,967,957	15,231,278	16,266,177	19,872,095	19,838,842	21,701,279	24,029,037	48,852,501	31,616,087	38,941,179
PROGRAM REVENUES										
Governmental Activities:										
Charges for Services, Sales, and Fines:										
General Government	117,306	436,871	300,698	331,153	403,619	569,481	665,532	1,137,145	1,222,633	798,107
Public Safety	290,045	285,126	263,561	275,372	413,969	340,396	478,743	325,168	381,436	407,723
Public Works	648,451	301,513	361,881	1,118,532	445,717	916,844	466,490	1,358,648	1,210,823	713,811
Culture, Parks, and Recreation	158,472	233,201	163,847	122,733	216,161	326,266	547,839	787,444	791,388	523,468
Operating Grants and Contributions	182,179	185,628	171,386	190,946	227,546	169,047	200,162	272,958	299,147	237,915
Capital Grants and Contributions	177,101	1,221,755	802,689	985,112	1,014,444	451,772	37,845	7,500	17,700,664	1,106,656
Total Governmental Activities Program Revenues	1,573,554	2,664,094	2,064,062	3,023,848	2,721,456	2,773,806	2,396,611	3,888,863	21,606,091	3,787,680

CITY OF FORT LUPTON
GOVERNMENT-WIDE CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PROGRAM REVENUES										
(CONTINUED)										
Business-Type Activities:										
Utilities	\$ 5,218,152	\$ 4,549,974	\$ 4,966,162	\$ 4,831,577	\$ 5,835,302	\$ 6,338,927	\$ 8,064,595	\$ 7,577,689	\$ 7,438,110	\$ 10,711,379
Storm Water Drainage	237,721	350,590	363,776	787,776	394,967	401,344	315,428	721,389	768,689	497,983
Golf	1,138,444	1,048,208	1,124,524	1,214,313	1,243,721	1,613,191	1,866,512	2,004,674	2,191,384	2,553,339
Recreation	363,156	396,250	469,887	683,536	371,583	168,084	327,628	472,565	585,466	537,880
Operating Grants and Contributions	-	86	8,260	-	-	-	-	-	-	-
Capital Grants and Contributions	2,947,240	83,420	464,757	657,929	1,497,675	5,649,987	4,477,125	16,940,535	9,229,334	4,775,296
Total Business-Type										
Activities Program Revenue	9,904,713	6,428,528	7,397,366	8,175,131	9,343,248	14,171,533	15,051,288	27,716,852	20,212,983	19,075,877
 Total Program Revenues	11,478,267	9,092,622	9,461,428	11,198,979	12,064,704	16,945,339	17,447,899	31,605,715	41,819,074	22,863,557
 NET REVENUE (EXPENSE)										
Government Activities	(5,578,518)	(5,161,736)	(6,297,329)	(7,094,515)	(7,149,490)	(9,680,537)	(10,518,297)	(10,789,130)	4,395,697	(20,440,715)
Business-Type Activities	3,088,828	(976,920)	(507,420)	(1,578,601)	(624,648)	4,924,597	3,937,159	(6,457,662)	5,807,290	4,363,093
Total Primary										
Governmental Expense, Net	(2,489,690)	(6,138,656)	(6,804,749)	(8,673,116)	(7,774,138)	(4,755,940)	(6,581,138)	(17,246,792)	10,202,987	(16,077,622)
 GENERAL REVENUES										
AND TRANSFERS										
Governmental Activities:										
Taxes:										
Sales and Use Tax	3,862,467	4,399,231	4,957,598	5,603,061	8,258,952	8,544,269	8,765,874	12,254,392	13,594,654	13,183,051
Property Tax	1,849,386	1,936,197	2,607,663	2,941,375	4,893,291	8,754,786	6,998,947	7,555,226	8,898,501	9,567,719
Other	1,293,521	1,055,742	1,151,775	1,433,390	1,670,385	1,661,614	1,425,796	1,867,191	1,812,417	1,096,179
Investment Earnings	8,203	17,574	28,174	55,687	143,304	121,249	20,116	460,970	1,937,044	2,468,840
Insurance Proceeds	-	-	-	-	-	-	-	-	534,414	505,108
Miscellaneous	139,663	112,133	454,731	1,014,186	1,075,944	485,767	544,721	796,013	454,642	4,893,310
Transfers	(461,268)	(475,511)	(933,633)	(979,616)	-	(628,426)	(631,945)	(472,211)	(787,115)	(2,509,563)
Total Governmental										
Activities	6,691,972	7,045,366	8,266,308	10,068,083	16,041,876	18,939,259	17,123,509	22,461,581	26,444,557	29,204,644

CITY OF FORT LUPTON
GOVERNMENT-WIDE CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL REVENUES AND TRANSFERS (CONTINUED)										
Business-Type Activities:										
Property Tax	1,010,267	978,857	1,070,125	1,059,659	1,365,580	1,931,070	1,628,063	1,481,132	1,225,506	2,197,667
Investment Earnings	(167,692)	22,162	47,096	179,329	173,260	45,739	20,429	423,525	2,070,455	2,184,872
Miscellaneous	6,663,013	1,333,370	158,218	842	2,815	46,000	4,525	674	53,056	294,648
Transfers	497,126	475,511	933,633	979,616	12,000	628,426	631,945	472,211	787,115	2,509,563
Total Business-Type Activities	8,002,714	2,809,900	2,209,072	2,219,446	1,553,655	2,651,235	2,284,962	2,377,542	4,136,132	7,186,750
Total General Revenues and Transfers	14,694,686	9,855,266	10,475,380	12,287,529	17,595,531	21,590,494	19,408,471	24,839,123	30,580,689	36,391,394
CHANGES IN NET POSITION										
Governmental Activities	1,113,454	1,883,630	1,968,978	2,973,568	8,892,386	9,258,722	6,605,212	11,662,450	30,840,254	8,763,929
Business-Type Activities	11,091,542	1,832,980	1,701,652	640,845	929,007	7,575,832	6,222,121	(4,080,119)	9,943,422	11,549,843
Total Government-Wide Changes in Net Position	<u>\$ 12,204,996</u>	<u>\$ 3,716,610</u>	<u>\$ 3,670,630</u>	<u>\$ 3,614,413</u>	<u>\$ 9,821,393</u>	<u>\$ 16,834,554</u>	<u>\$ 12,827,333</u>	<u>\$ 7,582,331</u>	<u>\$ 40,783,676</u>	<u>\$ 20,313,772</u>

CITY OF FORT LUPTON
FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund:										
Restricted For:										
Emergency Reserve	\$ 237,422	\$ 278,038	\$ 308,947	\$ 393,381	\$ 513,966	\$ 621,068	\$ 508,745	\$ 724,846	\$ 689,672	\$ 902,395
Water Sales Tax	1,582,361	1,695,614	1,332,057	1,673,718	2,498,711	2,171,350	2,786,159	7,284,964	5,731,362	8,675,823
Street Sales Tax	1,527,542	1,337,051	1,194,440	2,535,544	3,734,789	4,724,875	3,033,541	3,595,648	5,264,751	5,664,951
Debt Service	-	-	-	-	-	-	-	-	-	731,475
Police Evidence	-	-	7,580	7,646	7,745	8,259	8,268	8,381	8,382	8,382
Children's Fund	6,629	11,681	15,039	25,941	22,227	22,527	17,755	16,879	23,647	30,509
Committed	117,507	134,514	158,173	181,694	201,488	216,654	220,136	216,040	204,113	211,530
Assigned	1,804,824	1,061,484	841,215	2,190,461	258,737	259,896	794,790	279,960	34,915	15,058,155
Nonspendable	10,787	8,576	-	16,991	19,797	13,063	13,085	232,209	35,879	21,154
Unassigned	2,569,273	2,799,649	3,363,232	4,448,296	10,230,474	17,306,837	18,056,030	24,861,673	37,852,410	23,801,014
Total General Fund	7,856,345	7,326,607	7,220,683	11,473,672	17,487,934	25,344,529	25,438,509	37,220,600	49,845,131	55,105,388
All Other Governmental Funds:										
Restricted for:										
Culture, Parks, and Recreation	779,421	1,090,619	963,378	755,036	1,285,202	1,735,453	2,753,904	4,142,844	5,851,601	4,974,586
Other Nonmajor										
Governmental Funds	182,860	270,593	298,785	389,414	521,064	256,900	396,214	364,813	569,529	331,948
Unassigned	-	-	(27,315)	(31,036)	(41,125)	(52,360)	(52,495)	-	-	-
Nonspendable	74	-	-	-	1,315	1,088	1,159	4,184	733	157
Total All Other	74	-	-	-	1,315	1,088	1,159	4,184	733	157
Governmental Funds	962,355	1,361,212	1,234,848	1,113,414	1,766,456	1,941,081	3,098,782	4,511,841	6,421,863	5,306,691
Total Governmental Funds:										
Restricted	4,316,235	4,683,596	4,120,226	5,780,680	8,583,704	9,540,432	9,504,586	13,138,375	18,138,944	21,320,069
Committed	117,507	134,514	158,172	181,693	201,487	216,653	220,135	216,040	204,113	211,530
Assigned	1,804,824	1,061,484	841,215	2,190,461	258,737	259,896	794,790	279,960	34,915	15,058,155
Nonspendable	10,861	8,576	-	16,991	21,112	14,151	14,243	236,393	36,612	21,311
Unassigned	2,569,273	2,799,649	3,335,918	4,417,260	10,189,349	17,254,477	18,003,536	24,861,673	37,852,410	26,801,014
Total Governmental										
Fund Balances	<u>\$ 8,818,700</u>	<u>\$ 8,687,819</u>	<u>\$ 8,455,531</u>	<u>\$ 12,587,085</u>	<u>\$ 19,254,389</u>	<u>\$ 27,285,609</u>	<u>\$ 28,537,290</u>	<u>\$ 38,732,441</u>	<u>\$ 56,266,994</u>	<u>\$ 63,412,079</u>

CITY OF FORT LUPTON
GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
REVENUES SOURCE										
Sales Tax	\$ 3,729,005	\$ 3,834,104	\$ 4,557,103	\$ 4,919,916	\$ 7,775,784	\$ 7,375,839	\$ 7,915,706	\$ 10,795,599	\$ 11,469,545	\$ 7,496,237
Property Tax	1,849,386	1,936,197	2,607,662	2,941,374	4,893,291	8,754,786	6,998,947	7,555,226	8,898,501	9,928,097
Motor Vehicle Tax	27,958	34,726	33,601	34,534	35,046	32,437	35,440	35,706	34,044	32,809
Specific Ownership Tax	190,753	185,546	295,048	310,010	427,260	511,711	437,194	542,843	453,312	417,769
Use Tax	133,461	565,127	400,496	341,572	341,572	1,168,430	341,572	1,458,794	2,125,108	1,358,849
Total Revenues	<u>\$ 5,930,563</u>	<u>\$ 6,555,700</u>	<u>\$ 7,893,910</u>	<u>\$ 8,547,406</u>	<u>\$ 13,472,953</u>	<u>\$ 17,843,203</u>	<u>\$ 15,728,859</u>	<u>\$ 20,388,168</u>	<u>\$ 22,980,510</u>	<u>\$ 19,233,761</u>

**CITY OF FORT LUPTON
SALES TAX BY CATEGORY
LAST TEN FISCAL YEARS**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
REVENUES SOURCE										
Motor Vehicles	\$ 612,699	\$ 812,825	\$ 1,005,080	\$ 896,505	\$ 1,061,388	\$ 923,765	\$ 1,178,342	\$ 1,251,786	\$ 1,390,222	\$1,320,249
Hotels and Motels	28,364	34,043	40,552	52,020	48,047	23,188	30,626	34,269	20,340	28,038
Restaurant	476,114	480,344	561,422	574,112	613,867	512,929	533,265	592,322	729,010	692,014
Food and Grocery	570,364	601,844	617,134	651,331	693,775	844,700	811,560	941,375	990,632	1,047,363
Gas Stations and Convenience	58,186	51,696	67,424	46,067	66,338	95,891	201,123	144,437	119,457	103,491
Utilities	447,897	405,310	465,782	443,482	415,158	443,882	456,482	638,957	531,499	817,095
Liquor and Beer	163,093	158,144	144,442	109,681	107,113	165,025	176,225	181,846	182,943	198,561
Auto	144,766	187,348	203,472	210,980	465,400	193,490	67,110	384,100	374,516	364,279
Retail	291,123	284,504	338,166	574,235	619,378	1,247,829	1,540,248	1,731,813	2,129,426	2,300,347
Other	841,305	652,026	976,195	1,229,404	2,941,035	2,563,688	2,431,251	4,325,174	4,354,900	4,227,399
Wholesale	95,092	166,019	137,435	132,098	744,286	361,452	489,473	569,521	646,599	665,870
Total Revenues	<u>\$ 3,729,003</u>	<u>\$ 3,834,103</u>	<u>\$ 4,557,104</u>	<u>\$ 4,919,915</u>	<u>\$ 7,775,785</u>	<u>\$ 7,375,839</u>	<u>\$ 7,915,705</u>	<u>\$ 10,795,600</u>	<u>\$ 11,469,544</u>	<u>\$ 11,764,706</u>

**CITY OF FORT LUPTON
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Oil and Gas Property	Vacant Land	Other	Less Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2024	\$75,425,480	\$58,091,390	\$44,088,860	\$662,650	\$54,093,320	\$3,956,040	\$87,616,900	\$33,210,770	\$323,934,640	36.36 %	\$1,728,152,865	0.19 %
2023	76,484,020	54,981,920	42,996,240	659,310	101,593,230	9,553,940	75,266,860	31,667,060	361,535,520	35.20	1,854,178,598	19.50
2022	55,270,310	41,271,090	32,644,940	590,000	69,240,190	3,299,260	84,482,590	26,571,389	286,798,380	37.17	1,452,821,215	19.74
2021	51,921,100	43,035,370	18,680,430	646,260	35,556,720	1,976,200	76,921,020	25,665,200	203,071,900	45.17	1,183,399,996	17.16
2020	46,023,640	32,685,120	20,670,600	684,590	97,971,710	1,234,890	70,294,720	24,802,440	244,762,830	35.61	1,120,203,384	21.85
2019	44,480,540	32,360,670	21,649,530	606,760	173,346,630	932,900	58,155,400	25,219,950	306,312,480	35.20	1,138,711,852	26.90
2018	35,777,760	23,007,250	23,311,580	599,010	76,034,490	1,432,390	43,339,620	18,518,020	184,984,080	34.29	843,886,344	21.92
2017	35,318,660	21,260,240	21,285,770	599,270	13,953,620	1,637,040	40,782,700	18,680,760	134,837,300	34.86	738,102,106	18.27
2016	26,189,080	30,797,040	15,197,690	559,230	27,856,950	1,019,480	21,871,800	16,490,750	123,491,270	30.77	604,356,199	20.43
2015	25,956,340	25,005,200	13,447,860	547,520	7,426,490	1,013,950	43,833,530	16,308,230	117,230,890	28.98	569,925,138	20.57

**CITY OF FORT LUPTON
PROPERTY TAX OVERLAPPING MILL LEVEY
LAST TEN FISCAL YEARS**

Levy Year Rates (In Millions)	City of Fort Lupton	Weld County	School District RE8	School District RE1 - Gilcrest	Fort Lupton Fire Protection District	Fort Lupton Fire Bond (2022)	Platteville- Gilcrest Fire Protection District	High Plains Library District	Aims Junior College	Central CO Water Conservancy District (CCW)	Central CO Water Sub District (CCS)	Central COLO Water Well (CCA)
2024	42.353	15.956	18.508	16.021	9.446		7.292	3.179	6.305	1.017	1.507	9.002
2023	36.359	12.024	17.197	13.302	9.592	-	6.782	3.196	6.336	0.891	1.300	9.153
2022	35.202	12.024	17.197	13.302	-	-	6.782	3.196	6.336	0.891	1.300	9.153
2021	37.167	15.038	18.336	16.687	-	-	6.890	3.181	6.307	1.068	1.582	9.000
2020	45.166	15.038	19.782	17.187	1.483	1.483	8.656	3.197	6.342	1.404	2.189	9.304
2019	35.611	15.038	18.526	-	0.362	0.362	-	3.181	6.305	1.156	2.151	-
2018	35.195	15.038	18.313	-	0.350	0.350	-	3.177	6.299	1.266	2.279	-
2017	34.293	15.038	19.480	-	0.459	0.459	-	3.252	6.299	2.739	1.540	-
2016	34.859	15.800	22.066	-	0.643	0.643	-	3.256	6.317	1.800	1.353	-
2015	30.766	15.800	21.379	-	0.583	0.583	-	3.271	6.308	2.004	1.583	-

Collection Year												
2024	\$ 11,539,890	\$ 296,694,824	\$ 30,480,499	\$ 30,480,499	\$ 14,815,991	\$ -	\$ 8,992,631	\$ 68,597,548	\$ 130,080,532	\$ 6,380,517	\$ 7,088,025	\$ 4,113,646
2023	10,483,051	282,193,213	28,357,295	26,440,294	12,629,979	-	8,369,643	52,507,692	96,923,179	5,778,688	446,207	2,500,457
2022	8,992,424	179,977,118	21,650,296	17,109,082	9,554,674	514,028	6,688,404	33,379,112	63,424,288	4,823,271	435,824	1,852,582
2021	8,716,249	229,792,698	27,573,615	-	13,070,607	521,114	-	43,496,780	80,501,866	5,601,703	7,628,203	-
2020	10,780,668	236,584,542	30,309,888	-	13,470,128	519,811	-	44,758,168	83,976,471	5,446,707	7,682,991	-
2019	6,343,659	176,907,467	25,109,912	-	2,292,872	517,178	-	34,143,774	63,192,368	7,229,014	5,109,509	-
2018	3,983,719	148,537,875	18,258,636	-	6,843,482	469,790	-	27,601,362	50,201,101	5,318,901	3,053,071	-
2017	3,494,062	144,600,784	17,045,041	-	8,254,682	560,723	-	27,357,041	48,394,130	3,587,505	1,888,521	-
2016	3,054,021	183,013,032	26,960,036	-	7,643,985	849,363	-	34,908,644	64,060,720	6,327,916	3,031,112	-
2015	2,565,707	143,469,905	13,322,589	-	4,644,634	620,524	-	27,485,416	50,998,267	5,614,025	2,705,691	-

**CITY OF FORT LUPTON
PROPERTY TAX OVERLAPPING MILL LEVEY (CONTINUED)
FISCAL YEARS 2015-2024**

Levy Year Rates (In Millions)	Northern CO Water Conservancy District (NCW)	Cottonwood Green District #1	Cottonwood Green District #2	Cottonwood Green District #3	Cottonwood Green District #4	Cottonwood Green District #5	Cottonwood Conner Metropolitan District	Cottonwood Thermo Metropolitan District	Cottonwood Townhomes Metropolitan District	Lupton Village Commercial Metropolitan District	Lupton Village Residential Metropolitan District	Mountain Sky Metropolitan District
2024	1.000	-	72.677	-	-	52.030	-	-	62.187	55.277	81.871	90.742
2023	1.000	-	73.555	-	-	55.783	-	-	-	55.277	69.004	88.632
2022	1.000	-	73.555	-	-	55.783	-	-	-	55.277	69.004	88.632
2021	1.000	-	70.000	-	-	55.783	-	-	-	-	65.405	72.386
2020	1.000	-	55.664	-	-	55.664	-	-	-	55.277	65.453	60.042
2019	1.000	43.000	43.000	-	-	55.664	-	-	-	55.277	55.277	60.000
2018	1.000	43.000	43.000	-	-	43.000	-	-	-	-	-	60.000
2017	1.000	43.000	43.000	43.000	43.000	43.000	-	-	-	-	-	50.000
2016	1.000	43.000	43.000	43.000	43.000	43.000	-	-	-	-	-	-
2015	1.000	43.000	43.000	43.000	43.000	43.000	-	-	-	-	-	-

Collection Year												
2024	\$ 16,072,650	\$ -	\$ 165,260	\$ -	\$ -	\$ 5,766	\$ -	\$ -	\$ -	\$ 622,523	\$ 296,076	\$ 1,242,396
2023	12,047,315	-	50,742	-	-	4,994	-	-	-	-	61,334	741,098
2022	8,034,505	-	7,096	-	-	6,634	-	-	-	304,968	3,065	258,731
2021	9,699,856	1,673	8,323	-	-	5,818	-	-	-	1,350,198	305	688,642
2020	-	1,726	6,984	-	-	4,523	-	-	-	-	-	1,968,743
2019	7,748,887	1,694	4,946	4,946	4,946	5,061	-	-	-	-	-	1,640
2018	6,209,066	-	-	-	-	5,010	-	-	-	-	-	-
2017	5,600,144	-	-	-	-	4,210	-	-	-	-	-	-
2016	5,983,037	-	-	-	-	10,992	-	-	-	-	-	-
2015	4,821,505	-	-	-	-	12,475	-	-	-	-	-	-

**CITY OF FORT LUPTON
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended December 30,	Tax Levy	Year Collected	Tax Collected	Percent of Levy Collected	Delinquent Tax Collection	Total Collection	Percent of Total Tax Collected
2024	\$11,960,239	2025	\$ -	- %	\$ -	\$ -	- %
2023	11,315,054	2024	11,765,386	100	450,332	11,315,054	104
2022	10,121,583	2023	10,128,611	100	5,250	9,036,358	89
2021	8,992,424	2022	9,034,580	100	1,778	9,036,358	100
2020	8,716,249	2021	8,627,010	99	-	8,627,010	99
2019	10,780,668	2020	10,685,856	99	-	10,685,856	99
2018	6,343,659	2019	6,256,971	99	1,900	6,258,871	100
2017	3,983,719	2018	4,000,545	100	458	4,001,003	91
2016	3,494,062	2017	3,181,719	91	(51)	3,181,667	95
2015	3,054,021	2016	2,915,053	95	(5,137)	2,909,916	111

**CITY OF FORT LUPTON
PRINCIPAL PROPERTY TAXPAYERS
LAST TEN FISCAL YEARS**

Taxpayer	City of Fort Upton			Weld County		
	Taxable Assessed Value	Rank	Percent of Total Assessed Value	Taxable Assessed Value	Rank	Percent of Total Assessed Value
Tri-State Cogeneration Partnership	37,836,100	1	27%			
Kerr-McGee Oil and Gas Onshore LP	35,140,404	2	25%	\$ 1,920,517,190	3	19%
Kerr-McGee Gathering, LLC	16,588,020	3	12%	461,179,920	8	5%
Basalite Building Products, LLC	15,207,790	4	11%			
Golden Aluminum, Inc.	11,390,650	5	8%			
Public Service Co. of Colo (Xcel)	8,161,650	6	6%			
Energy Property Partners, LLC	5,064,380	7	4%			
GEP Investment, Inc.	5,155,610	8	4%			
Murray Family Farms, LLC	3,539,100	9	3%			
United Power, Inc.	3,051,370	10	2%			
Noble Energy, Inc.				2,400,310,220	1	24%
PDC Energy, Inc.				2,296,789,060	2	23%
Verdad Resources, LLC				740,624,880	4	7%
Extraction Oil and Gas, LLC				543,988,100	5	5%
Bayswater Exploration and Production, LLC				535,497,460	6	5%
Civitas Resources, Inc.				520,891,470	7	5%
Crestone Peak Resources, LP				352,927,150	9	3%
Public Service Co. of Colo (Xcel)				324,437,000	10	3%
Total Taxable Grand List	<u>\$ 141,135,074</u>			<u>\$10,097,162,450</u>		

CITY OF FORT LUPTON
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Governmental Activities		Business-Type Activities				Total Primary Government	Weld County
	Certificates of Participation	Capital Leases	Revenue Bonded Debt	General Obligation Bond	Construction Loans	Capital Leases		Percentage of Personal Income
2024	\$ 4,820,935	\$ 657,961	\$ 30,863,817	\$ 10,381,615	\$ 21,608,274	\$ 1,565,555	\$ 69,898,157	0.475 %
2023	5,251,881	887,617	32,848,718	10,382,534	22,081,795	1,820,491	73,273,035	0.480
2022	-	1,038,673	34,763,973	-	1,923,650	2,065,702	39,791,998	0.297
2021	-	-	35,330,693	500,000	1,923,650	-	37,754,344	0.292
2020	-	-	36,135,917	963,911	2,043,496	-	39,143,324	0.292
2019	-	-	36,563,675	1,412,821	2,043,496	-	40,019,993	0.357
2018	-	-	31,487,392	1,851,732	2,160,992	208,015	35,708,131	0.337
2017	-	-	31,727,647	2,285,643	2,276,184	289,931	36,579,405	0.341
2016	-	-	11,670,282	2,714,554	2,389,118	-	16,773,954	0.201
2015	-	-	12,344,045	3,128,466	2,499,833	-	17,972,344	0.215

CITY OF FORT LUPTON
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	City Population	Estimated Actual Value	General Obligation Bond	General Bonded Debt to Actual Taxable Valuation	General Bonded Debt Per Capita
2024	9,721	\$ 1,728,152,865	\$ 15,202,550	0.01 %	\$ 1,614
2023	9,421	1,452,821,215	15,634,415	1.08	1,660
2022	9,421	1,183,399,996	-	-	-
2021	8,521	1,120,203,384	-	-	-
2020	7,971	1,138,711,852	963,911	0.08	117
2019	7,971	843,886,344	1,412,821	0.17	177
2018	7,971	738,102,106	1,851,732	0.25	232
2017	7,651	604,356,199	2,285,643	0.38	287
2016	7,651	569,925,138	2,714,554	0.48	355
2015	7,377	471,538,955	3,128,466	0.66	409

**CITY OF FORT LUPTON
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Utility Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2024	\$ 11,365,740	\$ 4,767,685	\$ 6,598,055	\$ 1,323,414	\$ 1,955,683	2.01
2023	11,768,763	3,621,107	8,147,656	1,086,749	2,022,491	2.62
2022	7,337,801	3,358,139	3,979,663	571,165	1,482,573	1.94
2021	6,717,994	4,903,624	1,814,370	484,367	1,501,472	0.91
2020	9,884,820	4,488,354	5,396,466	427,349	1,519,396	2.77
2019	5,835,302	5,182,411	652,891	408,037	1,534,917	0.34
2018	4,831,577	4,948,785	(117,208)	248,113	1,499,777	(0.07)
2017	4,966,162	2,660,005	2,306,157	640,000	127,476	3.00
2016	4,549,974	3,333,880	1,216,094	711,902	94,826	1.51
2015	5,218,152	3,778,458	1,439,694	573,512	104,726	2.12

CITY OF FORT LUPTON
DIRECT AND OVERLAPPING GENERAL BONDED DEBT
YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	2024 Assessed Valuation	Outstanding General Obligation Debt	Percentage Applicable to the City	Share of Debt Applicable to the City
Overlapping General Obligation Bond Debt				
Aims Junior College	\$ 2,539,645,260	\$ 2,805,000	2.59%	\$ 72,650
Central Colorado Water Conservancy District	6,544,024,866	33,255,000	2.59%	861,305
Central Colorado Water Conservancy District Groundwater Management Subdistrict	4,262,564,994	5,470,000	3.13%	171,211
Central Colorado Water Conservancy District Well Augmentation Subdistrict	316,613,690	12,640,000	0.12%	15,168
Cottonwood Green Metro District No. 2	724,890	9,720,000	100%	9,720,000
Platteville-Gilcrest Fire Protection District	1,325,955,600	14,865,000	100%	14,865,000
Lupton Village Residential Metro District	937,607	10,130,000	100%	10,130,000
Mountain Sky Metropolitan District	10,238,140	4,862,000	100%	4,862,000
Murata Farms Residential Metro District	39,550	8,410,000	100%	8,410,000
Northern Colorado Water Conservancy District	28,420,456,915	82,230,000	0.77%	633,171
Vincent Village Metropolitan District	1,725,530	1,970,000	100%	1,970,000
Vista Meadows Metropolitan District	19,920	10,443,000	100%	10,443,000
Weld County School District RE-1	1,584,312,239	33,020,000	0.02%	6,604
Weld County School District RE-8	1,499,728,107	43,285,000	15.35%	6,644,248

CITY OF FORT LUPTON
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	City Population	Weld County		
		Personal Income Amounts (Expressed in Billions)	Per Capita Income	Unemployment Rate
2024	9,721	\$ 18.1	\$ 62,532	3.30 %
2023	9,421	17.3	56,553	3.00
2022	8,921	21.0	56,553	3.00
2021	8,521	12.7	52,054	5.70
2020	8,247	15.3	50,198	7.20
2019	9,421	14.7	46,172	3.00
2018	7,971	12.5	44,080	2.20
2017	7,971	11.2	42,701	3.40
2016	7,783	10.6	42,787	3.80
2015	7,783	10.7	27,047	3.80

**CITY OF FORT LUPTON
PRINCIPAL EMPLOYERS
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percent of Total Employment</u>
Halliburton	523	1	0.17 %
Weld School RE-8	340	2	0.11 %
City of Fort Lupton	229	3	0.07 %
Golden Aluminum	176	4	0.06 %
Nelson Pipeline Construction, LLC	150	5	0.05 %
Summit Body Works	128	6	0.04 %
Salud Clinic	126	7	0.04 %
Safeway	117	8	0.04 %
Charm Industrial, Inc.	116	9	0.04 %
J.J. Kane Associates, Inc.	100	10	0.03 %

CITY OF FORT LUPTON
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	21.69	23.68	25.97	26.34	25.59	26.53	23.10	24.10	27.10	28.10
Building and Grounds	12.95	13.70	14.40	12.59	12.59	11.83	8.41	8.41	7.91	13.60
Public Works	12.00	12.00	13.00	14.50	14.50	15.00	15.00	17.00	18.00	19.00
Public Safety	15.00	15.00	17.00	17.00	20.00	25.75	30.21	32.21	35.21	37.40
Culture, Parks, and Recreation	2.57	3.49	3.32	3.77	3.77	2.91	6.61	6.61	6.61	5.24
Utility	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Recreation Center	11.30	10.49	12.22	15.01	15.01	17.55	20.12	21.08	22.68	21.56
Golf Course	10.53	13.53	13.91	12.42	14.14	14.84	15.38	16.38	18.72	21.81
Library	11.65	12.85	12.85	12.85	11.73	11.90	11.90	12.10	14.80	13.60
Total	<u>98.69</u>	<u>105.74</u>	<u>113.67</u>	<u>115.48</u>	<u>118.33</u>	<u>127.31</u>	<u>130.73</u>	<u>137.89</u>	<u>151.03</u>	<u>160.31</u>

**CITY OF FORT LUPTON
MISCELLANEOUS STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Number of Employees:	
Nonexempt (Hourly)	154
Exempt (Salary)	25
Area (Square Miles)	14.29
Miles of Streets Maintained	95.825
Population (Est.)	10,604
Elected Officials	7
Employees (Full-Time Equivalents)	160.3
Police Protection:	
Number of Stations	1
Number of Sworn Police Officers	29
Municipal Water and Sewer:	
Miles of Water Mains	72.43
Miles of Sanitary Sewer Mains	39.59
Miles of Storm Sewer Mains	15.2
Municipal Parks and Recreation:	
Number of Indoor Swimming Pools	2
Parks (Developed/Undeveloped)	12/1
Services not Included in the Reporting Entity:	
Fire Protection (Fort Lupton Fire Protection District)	3
Electricity Services (United Power)	-
Natural Gas Service (Xcel Energy)	-
School District - Weld County School District RE-8	4

COMPLIANCE SECTION

**CITY OF FORT LUPTON
LOCAL HIGHWAY FINANCE REPORT
YEAR ENDED DECEMBER 31, 2024**

The public report burden for this information collection is estimated to average 380 hours annually. Form Approved OMB No. 2125-0032

LOCAL HIGHWAY FINANCE REPORT		STATE: COLORADO			
		YEAR ENDING (mm/yy): 12/2024			
This Information From The Records Of: CITY OF FORT LUPTON		Prepared By: CASSIE FRANCONI - CFRANCONI@FORTLUPTONCO.GOV			
I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE					
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway- User Taxes	D. Receipts from Federal Highway Administration	
1. Total receipts available					
2. Minus amount used for collection expenses					
3. Minus amount used for nonhighway purposes					
4. Minus amount used for mass transit					
5. Remainder used for highway purposes					
II. RECEIPTS FOR ROAD AND STREET PURPOSES		III. EXPENDITURES FOR ROAD AND STREET PURPOSES			
ITEM	AMOUNT	ITEM	AMOUNT		
A. Receipts from local sources:		A. Local highway expenditures:			
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$ (1,148,614.00)		
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$ 195,773.00		
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:			
c. Total (a.+b.)		a. Traffic control operations	\$ (75,887.00)		
2. General fund appropriations	\$ -	b. Snow and ice removal	\$ (3,530.00)		
3. Other local imposts (from page 2)	\$ 2,162,784.00	c. Other	\$ (30,981.00)		
4. Miscellaneous local receipts (from page 2)	\$ 498,552.00	d. Total (a. through c.)	\$ (110,398.00)		
5. Transfers from toll facilities	\$ -	4. General administration & miscellaneous	\$ -		
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	\$ 1,828,735.00		
a. Bonds - Original Issues	\$ -	6. Total (1 through 5)	\$ 765,496.00		
b. Bonds - Refunding Issues	\$ -	B. Debt service on local obligations:			
c. Notes	\$ -	1. Bonds:			
d. Total (a. + b. + c.)	\$ -	a. Interest	\$ -		
7. Total (1 through 6)	\$ 2,661,336.00	b. Redemption	\$ -		
B. Private Contributions		c. Total (a. + b.)	\$ -		
C. Receipts from State government (from page 2)	\$ 673,917.00	2. Notes:			
D. Receipts from Federal Government (from page 2)	\$ -	a. Interest	\$ -		
E. Total receipts (A.7 + B + C + D)	\$ 3,335,253.00	b. Redemption	\$ -		
		c. Total (a. + b.)	\$ -		
		3. Total (1.c + 2.c)	\$ -		
		C. Payments to State for highways	\$ -		
		D. Payments to toll facilities	\$ -		
		E. Total expenditures (A.6 + B.3 + C + D)	\$ 765,496.00		
IV. LOCAL HIGHWAY DEBT STATUS (Show all entries at par)					
	Opening Debt	Amount Issued	Redemptions	Closing Debt	
A. Bonds (Total)	\$ -			\$ -	
1. Bonds (Refunding Portion)	\$ -			\$ -	
B. Notes (Total)	\$ -			\$ -	
V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)					
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ (1,963,490.00)	\$ 3,335,253.00	\$ 765,496.00	\$ 606,267.00	\$ -
Notes and Comments:					

**CITY OF FORT LUPTON
LOCAL HIGHWAY FINANCE REPORT (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

LOCAL HIGHWAY FINANCE REPORT		STATE: COLORADO	
		YEAR ENDING (mm/yy): 12/2024	

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	266,877.00
b. Other local imposts:		b. Traffic Fines & Penalties	\$ 16,061.00
1. Sales Taxes	\$ 1,470,588.00	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	\$ 175,402.00	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	\$ 60,284.00
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	\$ 516,794.00	g. Other Misc. Receipts	
6. Total (1. through 5.)	\$ 2,162,784.00	h. Other	\$ 155,330.00
c. Total (a. + b.)	\$ 2,162,784.00	i. Total (a. through h.)	\$ 498,552.00
(Carry forward to page 1)		(Carry forward to page 1)	
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	\$ 391,108.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 32,809.00	d. Federal Transit Administration	
d. DOLA Grant	\$ 250,000.00	e. U.S. Corps of Engineers	
e. Other		f. Other Federal ARPA	\$ -
f. Total (a. through e.)	\$ 282,809.00	g. Total (a. through f.)	\$ -
4. Total (1. + 2. + 3.f)	\$ 673,917.00	3. Total (1. + 2.g)	\$ -
(Carry forward to page 1)		(Carry forward to page 1)	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs		\$ -	\$ -
b. Engineering Costs		\$ 74,372.00	\$ 74,372.00
c. Construction:			
(1). New Facilities		\$ -	\$ -
(2). Capacity Improvements		\$ -	\$ -
(3). System Preservation		\$ (1,222,986.00)	\$ (1,222,986.00)
(4). System Enhancement And Operation			\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ (1,222,986.00)	\$ (1,222,986.00)
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ (1,148,614.00)	\$ (1,148,614.00)
(Carry forward to page 1)			
Notes and Comments:			

FORM F HWA-536



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

City Council
City of Fort Lupton
Fort Lupton, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Fort Lupton (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 30, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Denver, Colorado
June 30, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

City Council
City of Fort Lupton
Fort Lupton, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Fort Lupton (the City)'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Denver, Colorado
June 30, 2025

CITY OF FORT LUPTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Amount Provided to Subrecipients	Total Federal Expenditures
Department of Interior				
Mineral Leasing Act:				
Passed through State of Colorado Department of Local Affairs:				
Minerals Leasing Act	15.437	None Provided	\$ -	\$ 207,870
Department of Agriculture				
Direct Program:				
Water and Waste Disposals Systems for Rural Communities	10.760	None Provided	-	281,828
Department of Treasury				
Pass-Through Department of Local Affairs:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	None Provided	-	2,090,476
Department of Justice				
Passed through State of Colorado Department of Health and Services:				
Public Safety Partnership and Community Policing Grants	16.710	None Provided	-	23,877
Bulletproof Vest Partnership	16.607	None Provided	-	4,051
Total Department of Justice			-	27,928
Federal Emergency Management Agency (FEMA)				
Passed through State of Colorado Division of Homeland Security and Emergency Management:				
Disaster Grants	97.036	None Provided	-	36,873
 Total Expenditures of Federal Awards			\$ -	\$ 2,644,975

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF FORT LUPTON
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2024**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Fort Lupton under programs of the federal government for the year ended December 31, 2024. No federal financial assistance was passed through to other entities. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Fort Lupton, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Fort Lupton.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

The City of Fort Lupton has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**CITY OF FORT LUPTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? x yes none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes no

Identification of Major Federal Programs

Assistance Listing Number(s)

21.027

Name of Federal Program or Cluster

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 yes x no

Section II – Financial Statement Findings

2024 – 001

Type of Finding: Material Weakness in Internal Control over the Financial Reporting Process

Condition: Grant revenue of \$790,000 was erroneously posted to the Culture, Parks and Recreation Fund. This resulted in an adjusting journal entry to reverse the revenue posting and properly record it in the General Fund.

Criteria or Specific Requirement: Established internal control procedures for recording of grant revenue in accordance with generally accepted accounting principles (GAAP) helps ensure that timely, accurate, and useful information is available to management and those charged with governance.

Effect: Not having proper controls over revenue reporting could result in inaccurate account balances and material adjustments to funds.

Cause: Internal controls were not in place to ensure that the grant revenue postings were accurately recorded and classified in the proper fund.

Repeat Finding: No.

Recommendation: Management should implement a grant revenue receipting process to ensure that grant revenue postings are accurately posted to the general ledger.

Views of Responsible Officials and Planned Corrective Actions: The situation with this grant made it unclear how the coding should be handled. Expense were budgeted in and were paid out of the general fund, the culture parks and recreation sales tax fund and the conservation trust fund. The project itself was managed by the recreation center director. To ensure all coding for grant revenue in the future will be reviewed and approved by the project manager and the finance director with alternate approval by the city administrator if one of the other two are unavailable.

Section III – Findings and Questioned Costs – Major Federal Programs

2024 – 002

Federal Agency: Department of the Treasury

Federal Program Name: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Pass-Through Agency: Colorado Department of Local Affairs

Pass-Through Number(s): None

Award Period: 1/1/2024 – 12/31/2024

Compliance Requirement: Suspension and Debarment

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Criteria or Specific Requirement: Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a passthrough entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215. When a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at <https://governmentcontractregistration.com/sam-registration-and-renewal/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Condition: We noted that the City does have policies and procedures in place for compliance with suspension and debarment requirements; however, we noted that the vendor selected for testing had not been checked to verify they were not suspended or debarred prior to the services provided.

Questioned Costs: None.

Context: The City does have a policy and procedure to check a vendor’s suspension and debarment status either by checking the active record on SAM.gov, collecting a certification from the proposed entity, and/or adding a clause or condition to the covered transaction with that entity. The City was not able to provide verification, prior to procurement, of the suspension and debarment status through review of SAM.gov, providing a certification from the vendor, or through a clause or condition within the signed contract. We did verify this vendor was not currently suspended or debarred through review of SAM.gov.

Cause: The City did not verify the vendor tested was in compliance with suspension and debarment requirements prior to the services provided.

Effect: The City could make a payment to a vendor or subrecipient who is suspended and/or debarred from participating in federal programs.

Repeat Finding: No

Recommendation: The City should update all contracts to include a suspension and debarment paragraph to verify status with every renewal, request certification from the proposed entity, or verify vendor through SAM.gov prior to utilizing vendor services.

Views of Responsible Officials and Planned Corrective Actions: The finance director and the public works director have already implemented a process to verify the SAM status of all contractors on all projects regardless of funding.



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June 30, 2025

CliftonLarsonAllen LLP
2001 16th Street, Suite 1700
Denver, CO 80202

This representation letter is provided in connection with your audit of the financial statements of the City of Fort Lupton (the City), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. 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.

We confirm, to the best of our knowledge and belief, as of June 30, 2025, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2024.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated January 14, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.



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6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. You have proposed adjusting journal entries that have been posted to the City's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
9. We have not identified or been notified of any uncorrected financial statement misstatements.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Arrangements with financial institutions involving compensating balances, or other arrangements involving restrictions on cash balances have been properly recorded or disclosed in the financial statements.
12. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
13. We have implemented GASB Statement No. 101, *Compensated Absences*, during the audit period. We have implemented the new accounting standard in accordance with the transition guidance prescribed in the standard. We have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
14. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
15. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.



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- c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.
 - f. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements
 - g. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations, and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.



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11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the City, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
15. The violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants has been disclosed in the financial statements.
16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
19. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
20. The financial statements properly classify all funds and activities.
21. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
22. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
23. Investments are properly valued.



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24. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
25. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
26. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
27. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
28. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
29. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
30. We have appropriately disclosed the entity's accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
31. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
32. We acknowledge our responsibility for presenting the combining individual fund financial statements and schedules, the Local Highway Finance Report (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.



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33. We acknowledge our responsibility for the preparation of the other information included in our annual report, which is comprised of introductory and statistical sections (other information). The other information is consistent with the financial statements and does not contain any material misstatements. With regard to the other information that has not been provided to you, the final version of the documents will be provided to you when available, and prior to issuance of the annual report by the entity, so that you can complete your required procedures. We agree to correct material inconsistencies that you may identify.
34. In regards to the financial statement preparation services performed by you, we have:
- Made all management judgments and decisions and assumed all management responsibilities.
 - Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.
 - Ensured that the entity's data and records are complete and received sufficient information to oversee the services.
35. We understand TABOR (Section 20 to Article X of the Colorado Constitution) is complex and subject to interpretation and that many of the provisions will require judicial interpretation. We have reviewed the various provisions and interpretations and believe to the best of our knowledge at this time, the City is in compliance with TABOR.
36. We have complied with all secondary reporting requirements under SEC Rule No. 240.15c2-12, as outlined in the covenants to our bond issues.
37. With respect to federal award programs:
- We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
 - We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.



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- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. Expenditures of federal awards were below the \$750,000 threshold and we were not required to have an audit in accordance with the Uniform Guidance in the fiscal year-end 2022 and 2023 audits.
- f. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- g. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- h. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- i. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- j. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- k. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.



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- l. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- m. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- p. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- q. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- r. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- s. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- t. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- u. We have charged costs to federal awards in accordance with applicable cost principles.
- v. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- w. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.



City of Fort Lupton

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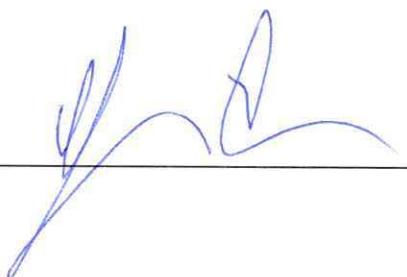
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- x. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- y. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature:  _____ Title: City Administrator 4/30/25

Signature: _____ Title: _____



City Council
City of Fort Lupton
Fort Lupton, Colorado

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Fort Lupton (the City) as of and for the year ended December 31, 2024, and have issued our report thereon dated June 30, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, Government Auditing Standards, and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our statement of work dated January 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Fort Lupton are described in Note 1 to the financial statements.

During the fiscal year ended December 31, 2024, City of Fort Lupton adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and No. 100, *Accounting Changes and Error Corrections*. Accordingly, the adoption of these statements resulted in changes in the financial statement presentation, note disclosures, and required supplementary information.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify, and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated June 30, 2025.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

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

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such

changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 30, 2025.

With respect to the combining and individual fund statements and schedules and local highway finance report (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 30, 2025.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the introductory statistical sections. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the City Council and management of the City of Fort Lupton and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Denver, Colorado
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
Audit adjustment to adjust the TIF receivable and corresponding deferred amount to actual.			
820-110250	PROPERTY TAX RECEIVABLE	365,925.00	
820-202250	DEFERRED PROPERTY TAX		365,925.00
Total		365,925.00	365,925.00
Adjusting Journal Entries JE # 2			
Audit adjustment to move the grant revenue from fund 230 to fund 100.			
100-100001	CLAIM ON CASH-GENERAL FUND	790,000.00	
230-6000-333100	GRANTS - STATE/FEDERAL	790,000.00	
100-1800-333100	GRANTS - STATE/FEDERAL		790,000.00
230-100001	CLAIM ON CASH-CPR SALES TAX FUND		790,000.00
Total		1,580,000.00	1,580,000.00
Adjusting Journal Entries JE # 3			
Audit adjustment to reclass the GASB 96 subscription related capital outlay from contractual services expense.			
100-SBITA CAPITAL OUTLAY AUDIT	CAPITAL OUTLAY AUDIT ADJUSTMENT	135,398.00	
100-SBITA CAPITAL OUTLAY AUDIT	CAPITAL OUTLAY AUDIT ADJUSTMENT	7,500.00	
100-1500-530600	CONTRACTUAL SERVICES		107,113.00
100-1500-530600	CONTRACTUAL SERVICES		28,285.00
100-1500-530600	CONTRACTUAL SERVICES		7,500.00
Total		142,898.00	142,898.00
Total Adjusting Journal Entries		2,088,823.00	2,088,823.00
Total All Journal Entries		2,088,823.00	2,088,823.00

**CITY OF FORT LUPTON
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2024**

Department of the Treasury

The City of Fort Lupton respectfully submits the following corrective action plan for the year ended December 31, 2024.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2024-001 Material Weakness in Internal Control over the Financial Reporting Process

Recommendation: Management should implement a grant revenue receipting process to ensure that grant revenue postings are accurately posted to the general ledger.

Explanation of Disagreement with Audit Finding: There is no disagreement with the audit finding.

Action Taken in Response to Finding: The situation with this grant made it unclear how the coding should be handled. Expenses were budgeted in and were paid out of the general fund, the culture parks and recreation sales tax fund and the conservation trust fund. The project itself was managed by the recreation center director. To ensure all coding for grant revenue in the future will be reviewed and approved by the project manager and the finance director with alternate approval by the city administrator if one of the other two are unavailable.

Name of the Contact Person Responsible for Corrective Action: Leann Perino,
Finance Director

Planned Completion Date for Corrective Action Plan:

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

DEPARTMENT OF THE TREASURY

2024-002 COVID-19 Coronavirus State and Local Fiscal Recovery Funds – Assistance Listing
No. 21.027

Recommendation: The City should update all contracts to include a suspension and debarment paragraph to verify status with every renewal, request certification from the proposed entity, or verify vendor through SAM.gov prior to utilizing vendor services.

Explanation of Disagreement with Audit Finding: There is no disagreement with the audit finding.

Action Taken in Response to Finding: The finance director and the public works director have already implemented a process to verify the SAM status of all contractors on all projects regardless of funding.

**CITY OF FORT LUPTON
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2024**

Name of the Contact Person Responsible for Corrective Action: Leann Perino,
Finance Director

Planned Completion Date for Corrective Action Plan:

If the Department of the Treasury has questions regarding this plan, please call Leann Perino, Finance Director, at 720-466-6120.



SUBJECT FOR DISCUSSION

Change of Credit/Debit Card Processing Vendors for Municipal Court Payments to Chase Bank.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

In 2017, the Municipal Court began using Tyler Tech cashiering. At that time, the only card processing vendor Tyler Tech interfaced with was OpenEdge. Currently, defendants pay a card processing fee of 5%, any fees above the 5% are the responsibility of the City. Current rates charged by OpenEdge range from 15% to 17%.

Tyler Tech cashiering now interfaces with OpenEdge and Chase Bank for card processing. Due to the extreme card fees, the Court sought options to decrease the fees.

OpenEdge provided a “rerate” of their current fees. Based upon April 2025 fees, Defendants and the City were charged 16%. They offered to reduce the fee to 3.3% with a 12-month agreement. The agreement does not lock in the rate. They are unable to provide information as to when or if the rate will increase again. Additionally, with OpenEdge, the City collects the fee and pays to OpenEdge.

Chase Bank offers a fee of 3.95%. The fee would be captured and retained by Chase Bank during the transaction. There are no additional processing fees charged to the City or invoicing. The City is responsible to pay \$15 per dispute filed.

Based upon the two options, the Court is switching from OpenEdge to Chase Bank for credit/debit card processing.

FINANCIAL CONSIDERATIONS

The entire fee for processing credit cards will be passed on to the defendants. The implementation of Chase Bank has no cost to the City.

ALTERNATIVES/OPTIONS

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date



SUBJECT FOR DISCUSSION

Notification to the City of a Festival Permit Submitted by Wholly Stromboli in Conjunction with the Fort Lupton Tomato Festival on September 5, 2025 on Denver Avenue

SUMMARY STATEMENT/BACKGROUND DISCUSSION

The Fort Lupton Tomato Festival will be held on September 5-6, 2025. As part of the festival, a Street Dance will be held at 4th Street and Denver Avenue from 6 p.m. – 8 p.m. on Friday, September 5th. Wholly Stromboli, maintains a Hotel and Restaurant liquor license and has applied and submitted a liquor Festival Permit application. The Festival permit will allow for serving liquor outside of its licensed premises, within a certain boundary much like a Special Event Liquor License Permit.

The hours of alcohol service during the festival are 3 p.m. – 9 p.m. A Security and Control Plan has been submitted with the application.

As required by the Festival Permit, the applicant must provide at least 30 calendar days' notice of the proposed festival to the City.

FINANCIAL CONSIDERATIONS

N/A

ALTERNATIVES/OPTIONS

1. If the Local Licensing Authority objects, a written objection must be submitted to the State.

Attachments:

- a. Festival Permit Application
- b. Tomato Festival Street Dance Map
- c. Trapper Days 2025 Flyer

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

Festival Permit Application

This permit is only available for the following license types:

- Beer and Wine license;
- Hotel and Restaurant license;
- Tavern license;
- Brew Pub license;
- Vintner's Restaurant license;
- Distillery Pub license;
- Manufacturer's license (beer, wine, or spirits);
- Wholesaler's license; or
- Limited Wineries

☒ Initial Application – \$50.00 Processing Fee

☐ Subsequent Festival Application - \$50.00 per festival (9 total allowed per **calendar year**, per permittee)

Note - An authorized participating licensee can participate in up to 52 festivals in a calendar year.

Legal Business Name

Fort Lupton Ristorante Ilc

Trade Name/DBA Name

Wholly Stromboli

License Number

42-83203-0000

License Type

Hotel & Restaurant

Sales Tax Number

04283203-0000

Business Phone Number

303-857-2252

Email Address

eric@whollystromboli.com

Premises Address

410 Denver Ave

City

Fort Lupton

State

CO

ZIP Code

80621

Mailing Address

410 Denver Ave

City

Fort Lupton

State

CO

ZIP Code

80621

Festival Location

400 Block Denver Ave area (see map)

Date(s) of Festival

September 5, 2025

What are the hours of alcohol service during each festival date(s)? (1 festival can be no more than 72 hours)

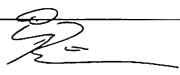
3pm-9pm

Attach a copy of Premises Use Authorization Letter or Lease

Control Plan Attestation

I affirm that I have attached a Security and Control plan that has been circulated and agreed upon by all participating licensees.

Applicant's Signature



Date (MM/DD/YY)

07/17/25

Licensing Authority Signature

☐ Object ☐ Do Not Object

Local Licensing Authority Contact Name

Phone Number

Mari Peña

720-978-4071

List of participating businesses (Attach a separate sheet if needed)

Name

Fort Lupton Ristorante Ilc dba Wholly Stromboli

License Number

42-82303-0000

License Type

Hotel & Restaurant

Person Responsible

Eric Rickman

Phone Number

303-857-2252

Name

n/a

License Number

License Type

Person Responsible

Phone Number

Name

n/a

License Number

License Type

Person Responsible

Phone Number

Name

n/a

License Number

License Type

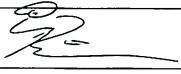
Person Responsible

Phone Number

Oath Of Applicant

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct, and complete to the best of my knowledge. I also know that it is my responsibility and the responsibility of my agents and employees to comply with the provisions of the Colorado Liquor or Beer and Wine Code and Colorado Liquor Rules which affect my license or permit.

Signature



Title

Co-Founder/CFO

Date (MM/DD/YY)

07/17/25

Report And Approval of Local Licensing Authority (City/County)

The foregoing application has been examined and the premises, business conducted and character of the applicant is satisfactory.

Local Licensing Authority (City or County)

Date Notice was provided to Local Licensing Authority

Signature

Title

Date (MM/DD/YY)

During this festival alcohol will only be sold by the participating alcohol beverage holders (Check all that apply)

☐ In open containers for on-premises consumption

☐ In sealed containers for off-premises consumption

Notice To Local Licensing Authority

This application for a festival permit will be granted to the above named applicant unless any of the below listed conditions apply. If any of these conditions apply please contact the state licensing authority immediately.

☐ The applicant has not provided you with at least 30 calendar days notice of the proposed festival

☐ Past festivals have had a history of violation of the Colorado Liquor Code or Colorado Liquor Rules or violations of local ordinances

☐ If granted, this permit would result in violations of the Colorado Liquor Code or Colorado Liquor Rules, or the laws of the local government

If the Local Licensing Authority objects, provide a separate page with details of the objection.

Report of State Licensing Authority

Signature

Title

Date (MM/DD/YY)

Emrick Holdings, llc

July 17, 2025

Premises Use Authorization Letter

To Colorado and Local Liquor Licensing Authorities,

I am writing on behalf of Emrick Holdings LLC, the legal owner of the property located at 410 Denver Ave. Fort Lupton, CO 80621, which is leased to Fort Lupton Ristorante llc, dba Wholly Stromboli.

Emrick Holdings LLC hereby authorizes Wholly Stromboli LLC to utilize the outdoor area directly adjacent to the licensed premises building for the purpose of selling and serving alcohol as part of the Fort Lupton Tomato Days Event, pursuant to a Festival Permit issued by the Colorado Liquor Enforcement Division and the City of Fort Lupton. The serving area is within the boundaries of the festival and permit area.

This authorization applies to the event held on September 5, 2025, and includes the use of the designated outdoor space shown in the attached diagram/site plan.

If you require any additional information, please don't hesitate to contact me directly.

Sincerely,

Melissa Rickman, Managing Member
Emrick Holdings LLC

Security and Control Plan Fort Lupton Tomato Days Festival

Wholly Stromboli / Emrick Holdings LLC

Event Location: 400 Block of Denver Ave. Fort Lupton, CO 80621 (see map)

Date(s) of Event: September 5, 2025

Applicant: Fort Lupton Ristorante llc, dba Wholly Stromboli

This letter outlines the alcohol service and control measures for the festival event for which Fort Lupton Ristorante llc, dba Wholly Stromboli is applying for a liquor permit. The following protocols will be implemented to ensure safe and responsible alcohol service:

1. Hours of Alcohol Beverage Service:

Alcohol will be served from 3:00 PM to 9:00 PM during the event.

2. Sales and Service Management:

All alcohol sales and service will be conducted by currently employed Wholly Stromboli bartenders, who are trained in responsible alcohol service and in compliance with Colorado liquor laws.

3. Alcohol Storage and Security:

Alcohol will be stored and secured inside a canopy-style tent ('easy-up') located within the permitted event area. Access will be restricted to authorized staff only.

4. Handling of Visibly Intoxicated Guests:

Our bartenders are trained to identify signs of visible intoxication. In such cases, alcohol service will be refused, and we will offer the guest water and suggest food options, in accordance with the same policy we follow inside our restaurant.

5. Prevention of Underage Alcohol Service:

Our team is trained to verify valid identification prior to serving any alcoholic beverages. Additionally, we will provide wristbands to be issued to guests 21 and over, confirming that their ID has been checked. No alcohol will be served to anyone without a valid wristband.

We are committed to providing a safe and compliant environment for this community event and will adhere to all state and local liquor regulations.

Sincerely,



Eric Rickman

Managing Member, Emrick Holdings LLC

Co-Owner, Wholly Stromboli LLC

[Phone Number]

Sept. 5, 2025
Tomato Festival at
Trapper Days

- Location: 4th St. & Denver Ave.
- Times: 3pm - 9pm
- Barricades to be used as indicated.



- Tent (20 x 20) /table /chair area
- *Note: Denver Ave. will be open for emergency access. The tent will be set back on 4th St., as much as possible.

Boundary for Festival permit: Made with flagging rope AND 'NO ALCOHOL BEYOND THIS POINT' signs.



Barricades

*Access is open to alleys on 4th St., and to the north driveway of Wholly Stromboli for customer and emergency access.



KIDZ Zone in the parking lot of Bank of Colorado, 605 4th St.

*No vehicle access in this lot.

SEPTEMBER 5-6, 2025

SCHEDULE



Enjoy live music and dinner downtown! We're kicking off Tomato Festival under the stars!
Bar & Food Service from our Downtown Eateries!

SCAN ME!



- 1. Historic Fort - 2001 Historic Pkwy.**
Westernaires, Buffalo Soldiers Show & More
- 2. St. William Church - 1025 Fulton Ave.**
Pony Rides-Live Music-Fresh Birria Tacos
- 3. FL High School - 530 Reynolds St.**
- 4. Herrick Family Farms - 810 1st St.**
Farmers Market & Craft Vendors
- 5. Historic Museum - 1st & McKinley Ave.**
Vintage Quilt Displays-Tutorials
- 6. Library - 370 S. Rollie Ave.**
Community Art Show

***REC CENTER IS FREE ON SEPT. 6!**



**FAMILY FUN
AT EACH
STOP!**


BASALITE®
 Concrete Products



SUBJECT FOR DISCUSSION

Submission of the Participation and Release Form in the New National Opioids Settlement with Purdue and the Sacklers

SUMMARY STATEMENT/BACKGROUND DISCUSSION

On November 2, 2021 City Council approved AM 2021-181 to Participate in the Opioid Settlement with the State of Colorado. The Colorado Opioid Settlement Tracker (COST) has been set up and will be the program to help organize the opt-in or opt-out process. The City is proceeding with the Opt-out of direct funding option. It will join the regions resource group to maximize funding potential and limit staff requirements for tracking of funds.

Colorado has reached settlements with Purdue (and certain of its affiliates) and the Sackler family (the "Direct Purdue Settlement").

In order for Colorado to maximize its share of the settlement proceeds, these opioid settlements (like prior opioid settlements) require that Colorado's Local Governments participate in the settlements by releasing their opioid-related legal claims against the settling Defendants. Fort Lupton cannot receive funds from any opioid settlement it does not join. Staff will process the documents to send to the regional group similar to the prior round.

Importantly, the terms of the Colorado Opioid Memorandum of Understanding ("Colorado MOU"), which governs the distribution of opioid settlement funds in Colorado, will also apply to the recent opioid settlements. FORT LUPTON has already signed the Colorado MOU and does not need to re-sign it to participate in the recent opioid settlements.

FINANCIAL CONSIDERATIONS

This will have all reporting requirements for funding ran through the Regions group and not through the city finance department.

LEGAL/POLITICAL CONSIDERATIONS

City Attorney has reviewed.

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

**RECORD OF PROCEEDINGS
FORT LUPTON CITY COUNCIL/ENTERPRISE BOARDS
July 15, 2025**

The City Council of the City of Fort Lupton met in a regular session at the City Complex, 130 South McKinley Avenue, the regular meeting place of the City Council, on Tuesday, July 15, 2025. Mayor Zo Hubbard called the meeting to order at 6:45 p.m. and invited everyone to join her in the Pledge of Allegiance.

ROLL CALL

Mari Peña, City Clerk, called the roll. Those present were Mayor Zo Hubbard, Councilmembers, David Crespin, Claud Hanes, Michael Sanchez, Bruce Fitzgerald and Chris Ceretto. Councilmember Valerie Blackston appeared remotely.

Also present were City Administrator, Chris Cross, City Clerk, Mari Peña, City Attorney, Andy Ausmus, Finance Director, Leann Perino, Planning Director, Todd Hodges, and Chief of Police, William Carnes.

PERSONS TO ADDRESS COUNCIL

Justin Ralston, Superintendent of the School District, introduced himself to City Council. He also stated he has met with City Administrator Chris Cross, Chief of Police William Carnes and the Fire Chief to ensure good collaboration between the City and School District. He also stated he has released his 100-day plan which is posted online. He also reported that the school district will have a strong presence at National Night Out this year.

APPROVAL OF AGENDA

Staff requested to remove item b. under Action Memorandum, AM 2025-097 Award of Contract to McGrane Water Engineering, LLC for an Amount Not to Exceed \$84,000.00 for Engineering Services for the Lagoon Water Storage Project from the Utility Fund due to additional work needed to be completed before being heard by Council. It was moved by Claud Hanes and seconded by Chris Ceretto to approve the agenda as amended. Motion passed unanimously on voice vote.

REVIEW OF ACCOUNTS PAYABLES

Council reviewed the July 15, 2025, payables; there were no questions or comments from the Mayor or Council.

CONSENT AGENDA

It was moved by Valerie Blackston and seconded by Chris Ceretto to approve the Consent Agenda as presented with the following items:

- July 1, 2025 City Council Meeting Minutes

**RECORD OF PROCEEDINGS
FORT LUPTON CITY COUNCIL/ENTERPRISE BOARDS
July 15, 2025**

- Authorize the Mayor to Execute an Agreement to Purchase Two Shares of Fulton Irrigation from the Estate of Wilma F. Paceley for \$30,000.00 per share Allocated from the Water Sales Tax Fund (AM 2025-089)
- Approving the Statement of Work for the Various Products from Civic Plus Allocated from the City Clerk, Recreation Center and Library Budgets for an Amount of \$58,454.32 for 2026 (AM 2025-090)
- Approving the Annual Renewal of Box Enterprise Plus, KeySafe, and Premier Services for an Amount Not to Exceed \$68,276.77, Allocated from the IT Department General Fund (AM 2025-091)
- Approving Microsoft Office Upgrade to 2024 Professional Plus in the Amount Not to Exceed \$88,654.00, Allocated from the IT Department General Fund (AM 2025-092)
- Approve the \$45,500 Payment to Kline Alvarado Veio for Legal Work Related to the Colorado Water Resource and Power Development (CWRPDA) Loan for the Water Tower Project, Allocated from the Utility Fund-Water (AM 2025-093)
- Approving Resolution 2025R034 RATIFYING THE MAYOR'S APPOINTMENT OF JIMMY DOMINGUEZ TO THE PLANNING COMMISSION AS A REGULAR MEMBER FOR A THREE-YEAR TERM BEGINNING JULY 15, 2025, AND ENDING JULY 15, 2028 (AM 2025-094)
- Approving the Intergovernmental Agreement ("IGA") with Board of County Commissioners of the County of Weld and the Weld County Clerk and Recorder Concerning the Administration of the November 4, 2025, Coordinated Election with the City of Fort Lupton and Designating Maricela Peña as the Election Official for the City (AM 2025-095)

Motion passed unanimously on roll call vote.

ACTION MEMORANDUM

AM 2025-096 Authorize Signing by the Mayor of the Revised Contract with Hall-Irwin, Corporation, Inc. for an Amount Not to Exceed \$2,351,901.93 for the Waste Water Treatment Plant Lagoon Storage Slurry Wall Project from the Water Sales Tax Fund

The contract was awarded on July 1, 2025 with AM 2025-088. The contract document included with the award has been revised from what was presented.

Paragraph 3 Time of Completion is revised to November 26, 2025. The original document was not edited for the latest bidding cycle to reflect a more lenient time frame to work with the Contractor's schedule.

Paragraph 6.B. is revised to reflect a change from 10% retainage on payment for work completed to 5% retainage, in accordance with HB21-1167 which states a maximum of 5% retainage is allowed.

**RECORD OF PROCEEDINGS
FORT LUPTON CITY COUNCIL/ENTERPRISE BOARDS
July 15, 2025**

It was moved by Claud Hanes and seconded by Chris Ceretto to Authorize Signing by the Mayor of the Revised Contract with Hall-Irwin, Corporation, Inc. for an Amount Not to Exceed \$2,351,901.93 for the Waste Water Treatment Plant Lagoon Storage Slurry Wall Project from the Water Sales Tax Fund. Motion passed unanimously on roll call vote.

STAFF REPORTS

City Administrator, Chris Cross welcomed Superintendent of Weld RE-8 School District, Justin Ralston and expressed excitement about new opportunities for the future.

MAYOR/COUNCIL REPORTS

Councilmember Valerie Blackston, reported that on July 29th the youth committee will be holding their last meeting. They will be going to Coyote Creek Golf Course at 7:00 p.m. and invited City Council Members and City Staff to join them.

FUTURE CITY EVENTS

July 19, 2025 - Glow up the Splash Park, Fort Lupton Recreation Center, 203 S. Harrison Ave., 8:30 p.m. - 10:00 p.m.

August 5, 2025 - Informational Meeting for Candidates for the November Election, 130 S. McKinley Ave., 4:00 p.m. - 5:00 p.m.

August 5, 2025 - National Night Out, Koshio Park, 1st Street and S. McKinley Ave., 5:00 p.m. - 8:00 p.m.

August 6, 2025 - Coffee with a Cop, Fort Lupton Recreation Center, 203 S. Harrison Ave., 8:00 a.m. - 9:00 a.m.

UPCOMING MEETINGS

July 29, 2025 Town Hall Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.

August 5, 2025 City Council Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.

August 12, 2025 Town Hall Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.

August 19, 2025 City Council Meeting, City Hall, 130 S. McKinley Ave. 6:00 p.m.

**RECORD OF PROCEEDINGS
FORT LUPTON CITY COUNCIL/ENTERPRISE BOARDS
July 15, 2025**

EXECUTIVE SESSION

It was moved by Bruce Fitzgerald and seconded by Claud Hanes to move to Executive Session “To determine positions relative to matters that may be subject to negotiations, develop a strategy for negotiations, and/or instruct negotiators, pursuant to C.R.S. § 24-6- 402(4)(e). Pertaining to Potential Annexations and Water and Sewer Services. Motion passed unanimously on roll call vote. The following moved into Executive Session: Mayor Hubbard, Councilmembers David Crespin, Claud Hanes, Michael Sanchez, Valerie Blackston, Chris Ceretto and Bruce Fitzgerald, City Attorney, Andy Ausmus, City Administrator, Chris Cross, Public Works Director, Roy Vestal and Planning Director, Todd Hodges. The Executive Session ended at 7:35 and the regular meeting reconvened.

ADJOURNMENT

The meeting adjourned at 7:35 p.m.

Submitted by,

Maricela Peña, City Clerk

Approved by City Council,

Zo Hubbard, Mayor



SUBJECT FOR DISCUSSION

Approve Agreement to Work with Employment Services of Weld County Work-Based Learning Program
Worksite Non-Financial Agreement.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

Employment Services of Weld County (ESWC) prides itself in offering personal and career development, furnishing access to education, training, and Work-Based Learning (WBL) opportunities for individuals ages 14-72 who meet program eligibility requirements. These include paid work-experience/internships, On-the-Job Training (OJT), pre-apprenticeships, and Registered Apprenticeships.

Work-based learning is a strategy that combines skill development with real-world training opportunities. Apprenticeships and other work-based learning activities create opportunities for youth and adults to develop the skills needed to succeed. A thriving Work-Based Learning community understands the problems plaguing their talent pipeline, recognizes the value in business-led work-based learning as a solution, and works collaboratively to effect systemic change.

As part of the Work-based Learning program, the Fort Lupton Public and School Library would hire an intern to assist our Creative Technologist in the Makerspace and to assist with front desk duties at the public library building. ESWC would pay the wages for the individual to work up to 29 hours per week. Workers' compensation would be covered by the ESWC.

FINANCIAL CONSIDERATIONS

Employment Services of Weld County would pay the wages for the individual to work up to 29 hours per week. Workers' compensation would be covered by the ESWC. The entire internship is 500 hours.

There is no hard cost associated with participating in this program. However, there is a cost associated with the time required of supervisors and other staff to train program participants, as well as administrative staff time.

LEGAL/POLITICAL CONSIDERATIONS

This agreement has been reviewed by the City Attorney.

Fort Lupton is one of the largest employers in southern Weld County. Providing employment to an individual, benefits the entire community.

ALTERNATIVES/OPTIONS

The Fort Lupton Public and School library would choose not to participate in the program if it was not approved. We would continue to use current staff to fulfill these job duties.

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

STAFF RECOMMENDATIONS:

Staff recommends Council approve of the Employment Services of Weld County Work-Based Learning Program Worksite Non-Financial Agreement.

Attachments:

Employment Services of Weld County Work-Based Learning Program Worksite Non-Financial Agreement

Agency Name _____

This Agreement is made this _____ day of _____, **2025** by and between the Weld County Department of Human Services, Employment Services of Weld County, hereinafter referred to as Employment Services, and the public, private or non-profit agency entering into this Agreement by signature, hereinafter referred to as Agency.

WITNESSETH

WHEREAS, Employment Services conducts Work-Based Learning Programs for eligible applicants; and

WHEREAS, Employment Services provides activities for the eligible applicants under Work-Based Learning Programs, that can be defined as employment; and

WHEREAS, the Agency desires to participate with Employment Services in Work-Based Learning Programs as a worksite facility for the participants; and

WHEREAS, the Agency and Employment Services desire to work together for the express purpose of providing work experience/internship for the participant.

NOW THEREFORE, in consideration of the implementation of these goals, the parties hereby agree to the following:

A. Agency Responsibilities:

1. Provide and maintain a productive worksite and the appropriate time for work experience/internship participants so the employee may develop positive work habits and gain work experience.
2. Furnish all equipment and materials as deemed reasonably necessary by the Agency and Employment Services to ensure the continuing accomplishment of the program objectives.
3. Provide liability insurance coverage on the employee. Anyone who is on a special work program is assigned to work under a company's name and, therefore, must be covered under the company's liability insurance policy.
4. Accept only the number of employees who can be utilized productively.
5. The Agency will be in accordance with Workforce Innovation Opportunity Act, 29 USC 3241, also known as WIOA Section 181, including:
 - a. Prohibited from displacement of current full-time or part-time employees with employees under the Work-Based Learning Programs.
 - b. Equal working conditions, prohibition on use of funds after relocation, collective bargaining.

6. Provide competent supervision, including adequate training, when the job requires the use of equipment and/or procedures which are unfamiliar to the employee.
7. Abide by all pertinent Department of Labor Laws (Occupational Health and Safety [OSHA], Davis Bacon Act, Child Labor Laws, etc.) The Agency agrees to contact the Program Manager of Work-Based Learning Programs if any questions arise concerning specific tools or the Child Labor Laws. Report attendance days and hours which the employee has worked during the pay period on the timesheets provided by the Case Manager. Completed and signed timesheets must be provided to Employment Services on the last working day of the pay period.
8. The Agency agrees to maintain and make available copies of timesheets, payroll, 1-9 and other required documentation to Employment Services and/or State staff. Grant the employee time off, for those hours deemed necessary and appropriate by Employment Services, for labor market information activities, monitoring activities, testing, counseling, etc.
9. Treat all employees in the same manner as other employees of the Agency, relative to such issues as safety and job performance; not including benefits.
10. Immediately contact the Case Manager regarding any difficulties the Agency may have concerning the employee's performance, absence or tardiness, etc.
11. Follow the process outlined regarding Worker's Compensation:
 - a. If an injury (regardless of how minor) occurs during work hours, the employee must report his/her injury to the Agency the day that it occurs. The Agency should immediately contact the Case Manager or the Program Manager if the Case Manager is not available.
 - b. If the injury occurs after regular business hours of Employment Services the participant should be instructed to go to Urgent Care and identify themselves as a Weld County Employee and ask that all paperwork be directed to Kelly Leffler at Human Resources PO BOX 758, Greeley, CO 80632, 970-400-4220, kleffler@weld.gov. The worksite supervisor should still call and leave a message for the Case Manager as well as sending an email to Kelly Leffler with the details of the accident.
 - c. The Case Manager shall inform the Agency of the specific procedures to follow. [If the employee refuses medical attention, he/she needs to state in writing that he/she declined medical attention. The employee needs to sign and date this statement and give it to the Case Manager.
 - d. The Agency agrees to participate with Employment Services on further investigative report procedures concerning a Worker's Compensation Claim.
12. Assure that all the Agency's worksites will abide by written policies.
13. Not to substitute or allow the employee to make-up time missed from work. The Agency agrees to report to Employment Services any changes in work hours, worksite, supervisor, etc.

14. Participate in any follow-up, monitoring, and evaluation procedures conducted or endorsed by Employment Services.

15. Inform Employment Services when any worksite supervisor plans to be on vacation, sick leave, etc., and outline the alternative arrangements for supervision of the employee.

16. Not to do any of the following:

- Promote or deter union organizing
- Charge fees to the participant under this Agreement
- Involve the participant in sectarian activities
- Involve the participant in lobbying activities
- Accept any kickbacks
- Have any conflict of interest under this Agreement, including nepotism
- Violate maintenance of effort

17. The worksite may be subject to monitoring by both state and local representatives, as well as regular visits by case management staff to check on the progress of the work experience/internship participant.

B. Employment Services Responsibilities:

1. Provide the Agency with an orientation session outlining the specific procedures and policies the Agency will need to follow as a worksite.
2. Provide the Agency with a copy of the general Agreement, provided to the employees. This document must be signed by the supervisor and the employee the day the employee starts to work.
3. Refer, if available, the agreed upon number of employees to the agency for work experience.
4. Pay the employee for the hours of work completed by the employee, not to exceed 40 hours per week.
5. Provide Worker's Compensation coverage for all employees who are participating in the work experience training activity of the Work-Based Learning Program.
6. Disburse all checks to the employee.
7. Dismiss, for cause, those employees who: are not participating in the job duties outlined by the Agency in the Agreement, which is signed by the employee; fail to show or call in if late or take an unauthorized day of leave, according to the procedures outlined in the Agreement.
8. Monitor attendance in conjunction with the Agency.
9. Assist the Agency, upon the Agency's request, in resolving any possible disputes with the employee.
10. Provide labor market information and other class-type activities for the employee.

C. Assurances:

1. The Agency agrees that it is an independent contractor and that its officers and employees do not become employees of Weld County, and therefore are not entitled to any employee benefits as Weld County employees because of the execution of this Agreement.
2. This Agreement does not constitute a "partnership" to the extent that term in anyway encompasses joint liability. Each party to the Agreement is responsible for its own employees, representatives, agents and subcontractors. Notwithstanding the foregoing, nothing herein shall be deemed to constitute a waiver of sovereign immunity. This covenant shall survive the termination of the agreement.
3. The Agency understands that monitoring and evaluation of the performance of this Agreement shall be conducted by Employment Services and the results provided to the Weld County Workforce Development Board and the Board of County Commissioners of Weld County.
4. The Agency assures that it will not discriminate against any work experience/internship participant because of race, color, religion, sex, or national origin. The participant will not be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under this approved Agreement.

D. Modification:

This Agreement may be modified at any time by a written amendment signed by both parties.

E. Termination:

This Agreement may be terminated at any time by either party giving 30 days written notice.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement as of the day, month, and year first above written.

Weld County Department of Human Services
Employment Services of Weld County

Agency _____

Employment Services Signature

Agency Representative Signature



SUBJECT FOR DISCUSSION

Re-allocation of Funds from a Grounds Seasonal Laborer Position to a Part-Time Custodian Position for Janitorial Services Allocated from the Recreation Center Budget for the Remainder of 2025

SUMMARY STATEMENT/BACKGROUND DISCUSSION

The Recreation Center recently terminated a contract with the cleaning services company. The cleaning services was providing afterhours services primarily in the locker rooms. The allocation of funds to transfer the 2025 Grounds Seasonal Laborer hours to a Regular Part-Time Custodian Position will allow for janitorial needs at the Recreation Center.

The budget for a Regular Part-Time Custodian and a Grounds Seasonal Laborer Position for the Recreation Center in 2026 will remain.

FINANCIAL CONSIDERATIONS

With the contract cleaning service, approximately \$2,000 per month was spent out of contract services (500-6700-530600), which will be a savings for the remainder of 2025.

.50 Full Time Employee (FTE) Hours are available in the Recreation Center Budget under Grounds Seasonal Laborer (500-6700) that will not be used for 2025.

LEGAL/POLITICAL CONSIDERATIONS

Not Applicable

ALTERNATIVES/OPTIONS

Not Applicable

STAFF RECOMMENDATIONS

Staff recommends to hire a PT custodian to help with the janitorial needs of the Recreation Center.

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date



SUBJECT FOR DISCUSSION

Approve Mayor's signing of Public Service Company of Colorado (PSCO). License Agreement for water line access and construction along Highway 52 frontage for the Water Tower Project.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

The Water Tower Project requires crossing a parcel owned by PSCO to connect the water tower with the existing water distribution system. The City's water main is a 20-inch PVC pipe that will be installed parallel to Highway 52 along the north side.

The agreement includes requirements for notifications, relocation if needed for interference with PSCO's use of the property, markers and restoration following installation.

The PSCO property is located west of the solar farm.

FINANCIAL CONSIDERATIONS

Not Applicable.

LEGAL/POLITICAL CONSIDERATIONS

Not Applicable.

ALTERNATIVES/OPTIONS

- A. Approve the agreement
- B. Reject agreement.
- C. Delay action on the agreement to gather more information.

STAFF RECOMMENDATIONS

City staff recommends approval of the License Agreement with Public Service Company of Colorado.

Attachments: a. PSCO License Agreement

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

LICENSE AGREEMENT

This LICENSE AGREEMENT (“**License**”) is made this ____ day of _____, 2025 by and between PUBLIC SERVICE COMPANY OF COLORADO, a Colorado Corporation hereinafter called the “**Licensor**,” and the City of Fort Lupton, a municipality of the State of Colorado, hereinafter called the “**Licensee**.”

RECITALS

A. The Licensor is the fee owner of certain real property (the “**Property**”) on which it has constructed (or in the future may construct), operates and maintains certain facilities and equipment used in providing electric and/or gas utility service to its customers, and desires to protect and preserve the utility facilities and equipment located thereon and the future use of the Property, which is more particularly described as follows:

The west two hundred ten (210) feet of the northwest quarter (NW¼) of Section 2, Township 1 North, Range 66 West, of the 6th Principal Meridian, containing 12.34 acres, more or less. Subject to road rights of way.

B. Licensee desires to construct, operate and maintain a 20-inch PVC waterline (the “**Licensed Facility**”) in, under, or along portions of the Property as more particularly shown on Exhibit A, attached hereto and made a part hereof, and desires to obtain Licensor’s permission therefor.

C. Licensor and Licensee enter this License in consideration of the provisions of C.R.S. §29-7.5-101, *et seq.*

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

(1) The Licensor hereby grants to the Licensee, its successors, and permitted assigns, with respect to such title and interest as the Licensor may have in the Property, and upon the terms and conditions hereinafter stated, the permission and right to construct, maintain, operate, repair, inspect, remove, and replace (but not enlarge) the Licensed Facility in, on, under, or along the Property. Such construction shall be located as shown on Exhibit A. If the Licensee’s construction, repairs or replacement of the Licensed Facility requires any deviation in any manner from Exhibit A (including any proposed relocation), the Licensee shall notify and obtain written approval for any changes from the Licensor in advance of any construction or work. Without limiting the foregoing, the Licensee shall prepare and submit to the Licensor as-built Exhibit(s) depicting all deviations from the original Exhibit A no later than thirty (30) days after completion

of construction. Provided Licensor has approved in writing such deviations in accordance with this paragraph, the License shall be amended, in an amendment signed by each of Licensor and Licensee, to replace the original Exhibit A with the new Exhibit(s).

(2) Subject to any express notice and cure periods in this License, this License may be terminated by Licensor for failure of Licensee to comply with any of the terms of this License.

(3) This License does not convey an interest in real property.

(4) The Licensor intends to use the Property for all purposes in connection with electric power generation, transmission, or distribution and/or natural gas gathering, storage, transmission, or distribution and other purposes as it deems necessary or desirable, and the rights herein granted to the Licensee for the use of the Property are subject to the rights of the Licensor to use the Property for such purposes, which rights the Licensor hereby expressly reserves.

(5) The Licensee shall remove, at its sole expense, the Licensed Facility from the Property or any part thereof, or relocate the same to a different location on the Property as requested by the Licensor, on a permanent or temporary basis if the Licensed Facility should interfere, in the Licensor's sole and absolute discretion, with the Licensor's use of the Property including with the operation and maintenance of the Licensor's facilities as now or hereafter constructed. Such removal or relocation shall be completed within a reasonable time after Licensor provides written notice to Licensee, not to exceed ninety (90) days from the date the Licensor requests in writing that the Licensed Facility be relocated or removed. The Licensee shall be entitled to an extension of time to complete a relocation or removal where the Licensee's performance was delayed by a cause beyond its reasonable control, and which could not be reasonably anticipated; provided, however, in no event shall an extension exceed one hundred eighty (180) days from the date the Licensor mails a request that the Licensed Facility be relocated. In no way limiting the foregoing, in the event that the Licensee's use of the Property should, in the reasonable judgment of the Licensor, constitute a hazard to the Licensor's facilities or the general public, the Licensor may require immediate removal, relocation, or modification of the Licensee's facilities to eliminate such interference or hazard, and, in addition to Licensor's rights under Paragraph 2 above, may suspend the Licensee's right to use the Property under this License until such removal, relocation, or modification is completed. If the Licensee should fail to remove relocate or modify the Licensed Facility (as required under the paragraph) and restore the Property, the Licensor may remove the same and restore the Property at the expense of the Licensee.

(6) This License is issued subject to any prior licenses, easements, other land rights or leases granted by the Licensor to other parties, whether of record or not. The Licensor reserves the right to license others (or grant other land rights) to install improvements in, on, under, or along the Property or otherwise use the Property provided that same shall not interfere unreasonably with the Licensed Facility.

(7) The Licensee shall not do or permit to be done any blasting above, underneath, or near facilities on the Property without first having received prior written permission from the Licensor. In no way limiting the foregoing, any blasting shall be done in the presence of a representative of the Licensor and in accordance with directions such representative may give for the protection or safety of the facilities located on the Property.

(8) The Licensee agrees that it shall not begin construction on the Property until the Licensee first provides the Licensors with plans and specifications, and until such plans and specifications have been approved by the Licensors in writing. The Licensee shall contact the Utility Notification Center of Colorado (1-800-922-1987) at least two (2) working days prior to the commencement of construction on the Property to arrange for field locating of utility facilities. Further, if the Licensors has constructed electric transmission facilities on the Property, the Licensee shall contact the Licensors's Electric Transmission Lines department at (303) 273-4669 at least four (4) working days prior to the commencement of construction on the Property, and unless waived by said department in writing, no construction shall be performed unless a representative of the Licensors is present at the time and place of construction. The instructions of such representative relating to the safety of the Licensors's facilities will be followed by the Licensee, its agents, and employees. Any damage to facilities on the Property as a result of the above construction shall be paid for or repaired at the expense of the Licensee. These provisions shall also apply to any other work involving construction, maintenance, operation, repair, inspection, removal, replacement, or relocation of the Licensed Facility on the Property.

(9) The Licensee agrees and understands that if the Licensors has constructed natural gas gathering, storage, transmission, distribution, or related facilities on the Property, the Licensee has been fully advised by the Licensors that such natural gas facilities may now transport and may continue to transport natural gas at significant pressures. The Licensee shall advise all of its employees, agents, contractors, and other persons who enter upon the Property, pursuant to the provisions of this License, of the existence and nature of such natural gas facilities and the danger and risk involved.

(10) The Licensee has been fully advised by the Licensors that the natural gas facilities of the Licensors, if located on the Property, may be subject to cathodic protection by rectifier and related anode beds. The Licensors shall not be liable for stray current or interfering signals induced in the Licensed Facility as a result of the operating of the Licensors's cathodic protection system.

(11) The Licensee agrees and understands that if the Licensors has constructed electric power generation, transmission, distribution, or related facilities on the Property, the Licensee has been fully advised by the Licensors that such electric facilities may now transmit and may continue to transmit electric current at significant voltages, and that the conductors on electric lines may not be insulated. The Licensee shall advise all of its employees, agents, contractors, and other persons who enter upon the Property, pursuant to the provisions of this License, of the existence and nature of such electric facilities and the potential danger and risk involved.

(12) (a) (i) As used in this License, the term "Claims" means (1) losses, liabilities, and expenses of any sort, including attorneys' fees; (2) fines and penalties; (3) environmental costs, including, but not limited to, investigation, removal, remedial, restoration costs, natural resource damages, and consultant and other fees and expenses; and (4) any and all other costs or expenses.

(ii) As used in this License, the term "Injury" means (1) death, personal injury, or property damage, environmental, or natural resources damages, and any other losses, obligations or damages incurred by Licensors for which Licensors would reasonably expect to have obligations under environmental laws; (2) loss of profits

or other economic injury; (3) disease or actual or threatened health effect; and (4) any consequential or other damages.

(b) To the extent permitted by law, the Licensee covenants and agrees to at all times protect, indemnify, hold harmless, and defend the Licenser, its directors, officers, agents, employees, successors, assigns, parents, subsidiaries, and affiliates from and against any and all Claims arising from, alleged to arise from, or related to any Injury allegedly or actually occurring, imposed as a result of, arising from, or related to (1) this License; (2) the construction, existence, maintenance, operation, repair, inspection, removal, replacement, or relocation of the electric power generation, transmission, or distribution; natural gas gathering, storage, transmission, or distribution; or any other utility facilities located on the Property; or (3) the Licensee's or any other person's presence at the Property as a result of or related to this License.

(c) The Licensee's duty to protect, indemnify, hold harmless, and defend hereunder shall apply to any and all Claims and Injury, including, but not limited to:

(i) Claims asserted by any person or entity, including, but not limited to, employees of the Licensee or its contractors, subcontractors, or their employees;

(ii) Claims arising from, or alleged to be arising in any way from, the existence at or near the Property of (1) electric power generation, transmission, distribution, or related facilities; (2) electricity or electromagnetic fields; (3) natural gas gathering, storage, transmission, distribution, or related facilities; or (4) asbestos or asbestos containing materials;

(iii) Claims arising from the presence, release, disturbance, and/or spread of any Hazardous Materials (as defined below), regardless of origin, in, on, over, or around the Licensed Facility, or the off-site transportation and/or disposal of any Hazardous Materials. This indemnification and release does not apply, however, to Claims arising out of or related to Hazardous Materials first generated or released by Licenser; or

(iv) Claims arising from, or alleged to be arising in any way from, the acts or omissions of the Licensee, its sublicensees, invitees, agents, or employees.

(d) By agreeing to indemnification hereunder, the Licensee does not waive any provisions of the Colorado Governmental Immunity Act.

(13) Licensee shall purchase and maintain such insurance as shall protect Licensee and Licenser from claims which may in any way arise out of or be in any manner connected with the performance of this License, whether such claims arise out of the act or failure to act of the Licensee, Licenser, or of the direct or indirect delegee, appointee, or employee of either.

(a) This insurance shall be as specified below, and, except for worker's compensation, automobile, and professional liability insurance policies, all insurance policies shall name Licenser as an additional insured:

(i) Worker's Compensation Statutory, Employer's Liability Limit, in the amount of one million dollars (\$1,000,000);

(ii) Commercial General Liability Insurance, occurrence form, providing bodily injury, personal injury, and property damage liability coverage with combined single limits of not less than five million dollars (\$5,000,000);

(iii) Comprehensive Automobile Liability with combined single limits of not less than one million dollars (\$1,000,000);

(iv) The policies described herein shall be endorsed to show that the insurers waive subrogation against Licensors, its directors, officers, and employees; and

(v) The Licensee insurance requirements hereunder may be increased or additional insurance may be required to be obtained by Licensee if Licensors determines it is necessary based upon the Licensed Facility, changes in Licensors's policies or changes in applicable laws. Licensors shall provide Licensee with written notice of any changes in insurance requirements and Licensee shall promptly thereafter comply with such notice, but in no event shall the compliance period exceed sixty (60) days from the date the notice was sent.

(b) Certificates of Insurance acceptable to Licensors shall be filed with Licensors prior to commencement of the construction of the Licensed Facility and use of the Property. These certificates shall contain a provision that coverages afforded under the policies shall not be canceled until thirty (30) days prior written notice has been given Licensors. Notwithstanding the foregoing, Licensee has a continuing obligation to provide the insurance coverage described herein and none of the insurance required herein shall be canceled, changed, or allowed to lapse.

(c) Insurance specified herein shall be minimum requirements and Licensee is responsible for providing any additional insurance deemed necessary to protect Licensee's interests from other hazards or claims in excess of the minimum coverage. The liability of Licensee is not limited to available insurance coverage.

(14) The Licensors shall use care not to damage the Licensed Facility in the construction, maintenance, operation, repair, inspection, removal, replacement, or relocation of its facilities located on the Property, and shall give reasonable notice to the Licensee of any of its activities in the immediate vicinity of the Licensed Facility.

(15) The Licensee shall construct the Licensed Facility so as to maintain the maximum distance between the Licensed Facility and the Licensors's electric and/or natural gas facilities, or other facilities located on the Property, allowable by the width and terrain of the Property, but always in compliance with applicable laws. If the Licensed Facility crossed over or under the Licensors's electric and/or natural gas facilities, the crossing shall be as directed by the Licensors. Notwithstanding the foregoing, minimum vertical and horizontal separations, as directed by the Licensors, shall be maintained on all crossings and parallel encroachments.

(16) After initial construction of the Licensed Facility and thereafter, in the event of resettling, the Licensee shall restore the surface of the Property by grading and compacting any irregularities, reseeding, and/or revegetation as required to restore original conditions.

(17) The Licensee shall reimburse the Licenser for all costs involved for replacing and resetting any section corners, quarter corners, ownership monuments, right-of-way markers, and reference points disturbed or destroyed during the construction, maintenance, operation, repair, inspection, removal, replacement, or relocation of said facilities.

(18) A copy of this License shall be on the Property at all times during construction of the Licensed Facility.

(19) Upon the abandonment of the use of the Property by the Licensee, the License herein granted shall terminate. Non-use of the Licensed Facility for a period of one (1) year shall be deemed an abandonment. Upon termination due to an abandonment or otherwise, the Licensee shall remove the Licensed Facility from the Property, and shall restore the Property to the Property's condition prior to this License taking effect. Removal of the Licensed Facility shall be performed under the same terms and conditions as the construction of the Licensed Facility. If the Licensee should fail to remove the Licensed Facility and restore the Property, the Licenser may remove the same and restore the Property at the expense of the Licensee.

(20) The Licensee further agrees to provide, keep in full force and effect, and require of its contractors or subcontractors, Workers' Compensation insurance pursuant to the laws of Colorado on all employees entering upon the Property.

(21) This License is not transferable or assignable without the express written permission of the Licenser, which Licenser may grant or deny in its sole and absolute discretion.

(22) The Licensee shall bear the sole obligation of obtaining such other authority, approvals, permits or rights as the Licensee may need in addition to the rights provided in this License for the construction and use of the Licensed Facility and use of the Property. Upon request from Licenser, the Licensee shall provide copies of all such authority, permits, approvals, or rights to the Licenser.

(23) The Licensee, its contractors, representatives, employees, sublessees, guests, invitees and agents (collectively, "Licensee Parties") shall comply with all applicable federal, state, and local laws, regulations, ordinances, permits, approvals, and governmental orders, including all Environmental Laws (defined below), in relation to the Licensed Facility and the rights granted under this License. Licensee shall maintain the Licensed Facility in a condition that is safe and in good working order. Licensee agrees to maintain the Property and so much other area of Grantor's property as is shown on Exhibit C. Licensee also agrees that it shall be responsible for maintaining the Property and so much of Grantor's property that is impacted by the Licensed Facility, including, without limitation compliance with all stormwater management requirements related to, or arising out of, the Licensed Facility. As used herein, "Environmental Laws" shall mean any federal, state or local laws (including state common law), regulations, rules, ordinances, or orders or decrees of any applicable authority relating to or claiming jurisdiction over the Property, concerning the protection or preservation of human health, the environment or natural resources.

(24) Except with the express written permission of the Licensor, the Licensee Parties shall not bring onto the Property, or permit to be brought onto the Property, any substance, pollutant, contaminant, chemical, material or waste (including petroleum and petroleum-containing products) regulated by the State of Colorado, the United States government, or any other government authority with applicable jurisdiction (including common law) (“Hazardous Materials”). In the event the Licensee Parties brings Hazardous Materials onto the Property (with or without permission of the Licensor, but in no way limiting the requirement of Licensor’s written permission set forth in this paragraph), the Licensee Parties shall comply with all applicable laws (including Environmental Laws, ordinances, and regulations of federal, state, and local governmental agencies related to such Hazardous Materials. The Licensee shall remove such Hazardous Materials from the Property immediately upon request of the Licensor. The Licensee shall bear all costs related to environmental investigation, cleanup, removal, or restoration of any water, air, groundwater, natural resources, soil, or land, including, but not limited to, the Property, incurred as a result of the presence of such Hazardous Materials on the Property, or arising out of the acts or omissions of the Licensee Parties.

(25) This License may be executed in two original counterparts, each of which shall be deemed an original of this instrument.

(26) All notices, demands, requests and other communications required or permitted under this License will be in writing and will be deemed delivered when actually received, or, if earlier, and regardless whether actually received or not, three (3) days after deposit in the United States mails, first class, postage prepaid, registered or certified addressed as follows:

if to Licensor: Public Service Company of Colorado
 Siting and Land Rights
 1800 Larimer Street, Suite 400
 Denver, Colorado 80202-4256
 Attn: Siting and Land Rights Manager
 PSCo Doc No. _____

if to Licensee: City Administrator
 City of Fort Lupton
 130 S McKinley Ave
 Fort Lupton, Colorado, 80621

Any party may change its address by giving notice to the other parties as provided for above.

(27) If any provision of this License is held to be illegal, invalid, or unenforceable under present or future laws, such provision shall be fully severable; this License shall be construed and enforced as if such illegal, invalid or unenforceable provision had never comprised a part of this License; and the remaining provisions of this License shall remain in full force and effect and shall not be affected by the illegal, invalid, or unenforceable provision or by its severance from this License. This License and all matters arising hereunder or in connection herewith shall be governed by and construed in accordance with the laws of the State of Colorado, without regard

to the conflicts of law principles thereof. This License may be modified or amended only by an instrument in writing signed by each of Licensors and Licensee.

(28) If Licensors believe that Licensee has violated any provision of this License, Licensors shall provide written notice of such violation to Licensee describing the violation (“**Default Notice**”). Licensee shall have thirty (30) days from receipt of the Default Notice to cure such violation (“**Cure Period**”). In the event such violation cannot reasonably be cured within the Cure Period, Licensee shall have an additional thirty (30) days to cure such violation provided that Licensee diligently peruses such cure to completion within such thirty-day period. The Cure Period (and any extension thereof in accordance with the terms of this paragraph) shall not apply to any violations or provisions that already have a cure period set forth pursuant to the terms of this License. Notwithstanding anything to the contrary in this License, the Cure Period shall not apply in the event there is a violation that results in an emergency situation or a situation that endangers health, safety or Licensors’ facilities, in which event Licensee must immediately cure such violation; provided, further, that if Licensee fails to immediately cure such violation, Licensors may cure such violation at the sole cost of Licensee.

(29) By entering into this License, Licensors and Licensee do not intend to create an agency relationship and further agree that in fulfilling their respective duties under this License, neither Licensors nor Licensee is acting as an agent of the other.

(30) Additional Provisions: During construction, clearance from the overhead electric transmission lines will be maintained as described in Exhibit B.

[Signatures Follow]

IN WITNESS WHEREOF, this instrument has been executed the day and year first above written.

PUBLIC SERVICE COMPANY OF COLORADO,
a Colorado corporation

By: _____
Jennifer L. Chester
Senior Manager, Siting & Land Rights

Agreed to and accepted by Licensee this ____ day of _____, 2025.

CITY OF FORT LUPTON:

Zo Hubbard - Mayor

Signature

130 S McKinley Avenue

Street Address

Fort Lupton, CO 80621

City, State Zip

720-466-6109

Area Code and Telephone Number

EXHIBIT A

[SEE ATTACHED]

PLAN VIEW DESIGN DRAWINGS

EXHIBIT B
[SEE ATTACHED]
CLEARANCE REQUIREMENTS

XCEL ENERGY/PUBLIC SERVICE COMPANY OF COLORADO

HIGH VOLTAGE ELECTRIC TRANSMISSION LINE

CLEARANCE REQUIREMENTS

FOR YOUR SAFETY

When working near or under a high voltage electric transmission line, it must be assumed the transmission line is energized, and any workers may not be closer than twenty feet (20') in any direction to the energized transmission lines or conductors. The Xcel Energy/Public Service Company of Colorado Electric Transmission Line Operations Department must be contacted at 303-883-0089 or 303-638-4085 a minimum of 31 days in advance to arrange for a Patrolman to be on site during any construction work within an electric transmission line right-of-way. Safety provisions will allow for operations in accordance with Occupational Safety and Health Act requirements.

When determined to be necessary, the Electric Transmission Line Patrolman will arrange for an outage of the electric lines. Any outage is a day-to-day situation, with the Patrolman on the job site at all times. When the Patrolman has arranged for an outage, any workers must be no closer than three feet (3') in any direction from the de-energized lines or conductors. There is a fee charged when an electrical clearance is required or the patrolman is on site for more than four hours.

Under **NO** circumstances may work be started within twenty feet (20') in any direction of the transmission lines or conductors without clearance from the Patrolman. It is the responsibility of the party in charge of the work or contractor to notify the Patrolman whenever starting and ending the work.

When an encroachment of any electric transmission line right-of-way is proposed, it is necessary to request a review of all details to ensure compliance with the National Electric Safety Code. Approved encroachments shall be documented with a fully executed License Agreement. For encroachment review and approval, please call Tyler Swanson at (303) 285-6760.

**PLAN AHEAD AND
FOLLOW THESE INSTRUCTIONS – IT COULD SAVE A LIFE**

EXHIBIT C
[SEE ATTACHED]
MAINTENANCE LIMITS



SUBJECT FOR DISCUSSION

Accepting a Proposal from Soto Enterprises LLC for the Landscape Project at City Hall / Police Station Complex for an Amount Not to Exceed \$34,443.25 to be Paid from the Park General Fund Account.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

The general purpose of this project is to encourage landscape conversions and irrigation system upgrades to reduce water use at City Hall / Police Station Complex within Northern Water's district boundaries. The City of Fort Lupton received a \$25,000 grant to help offset project costs. Installing low-water landscapes in public settings also creates opportunities to educate the public about water-wise landscape practices and to further inspire the adoption of low-water landscapes throughout the City.

Work shall include furnishing all labor, equipment, materials, tools, supervision, and any other items necessary or convenient to satisfactorily complete the work as shown on the design drawings and/or specified by the Contract Documents and Specifications.

All work shall be completed in accordance with the supplied specifications and drawings. See attached plans (c) and specification for the project.

FINANCIAL CONSIDERATIONS

Staff was awarded a \$25,000 Water Efficiency Grant with \$20,000 city match (2025 budget in the General Fund Parks Dept – 100.3500.532600). Project will be within budget.

LEGAL/POLITICAL CONSIDERATIONS

None

ALTERNATIVES/OPTIONS

Request for bid closed on July 16, 2025, staff could look at other contractors. 3 bids were submitted.

STAFF RECOMMENDATIONS

Staff recommends to approve the proposal from Soto Enterprises LLC for the landscape project at City Hall / Police Station Complex for an amount not to exceed \$34,443.25.

Attachments:

- a. Project Agreement
- b. Notice of Award
- c. Site plans

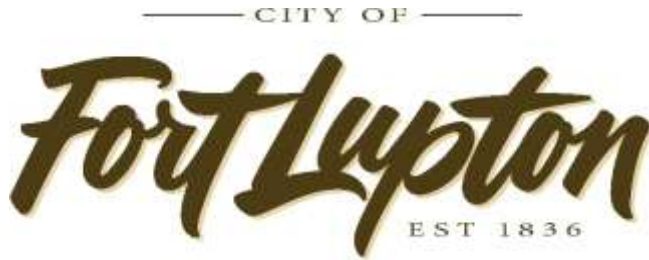
Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date



**Parks and Recreation
Department**

**City Hall / Police Station
Landscape Agreement**

This CITY HALL / POLICE STATION LANDSCAPE PROJECT Agreement is entered into by and between the **City of Fort Lupton**, Colorado (hereinafter “City”) and **Soto Enterprises LLC** (hereinafter “CONTRACTOR”).

WHEREAS, the parties hereto agree in consideration of the covenants, payments and agreements set forth herein as follows:

1. **SCOPE OF WORK.** Contractor will furnish all tools, equipment, machinery, supplies, superintendence, insurance, transportation, labor and other construction accessories, services and facilities specified or required to be incorporated in and for a permanent part of the completed work. Contractor shall provide and perform all necessary labor in a first class and workmanlike manner and in accordance with the conditions and prices stated in the bid proposal and the requirements, stipulations, provisions and conditions of the contract documents. Contractor shall perform, execute, construct and complete all things mentioned to be done by the Contractor and all work included in the scope of work and bid specifications set forth and incorporated herein as **Exhibit A**. Contractor shall provide all insurance and or bonds as required by Exhibit A prior to commencement of work. All certificates of insurance from contractors should list the City as an additional insured.

2. **CONTRACT DOCUMENTS.** This Agreement consists of and includes this Agreement and the scope of work set forth in the bid specifications attached hereto as Exhibit A and the Contractor’s Bid proposal set forth as **Exhibit B**. In the event of any conflict between any of these documents, this document and Exhibit A shall control.

3. **TIME OF COMPLETION.** The Contractor agrees to commence work upon execution of this Agreement and to complete all work by no later than **September 19, 2025**.

4. **CONTRACT SUM.** The City shall pay to the Contractor for performance and completion of the work encompassed by this Agreement, and the Contractor will accept as full compensation therefore the sum of **\$34,443.25**, subject to confirmation by the City of completion of the scope of work in accordance with the contract documents attached hereto. Said amounts to be paid upon inspection and acceptance of the work by the City, in its sole discretion, including completion by the

Contractor of any punch-list items as determined by the City and execution of any releases by Contractor deemed necessary by the City.

5. **CONTRACT APPROPRIATIONS/NO CHANGE ORDERS.** No change orders shall be allowed on this project unless with written approval of the City. The City states that the amount of money appropriated for this Agreement is equal to or in excess of the contract amount. No change order to this Agreement requiring additional compensable work to be performed, which work causes the aggregate amount payable under this Agreement to exceed the amount appropriated for the original contract shall be issued by the City unless the City notifies the Contractor in writing, that lawful appropriations to cover the costs of this additional work has been made.

6. **WARRANTY.** All warranties for work performed by the Contractor, repairs to be made or service calls required to be attended to by Contractor shall be as set forth and required by Exhibit A and or by Colorado law. Contractor shall notify the City when the scope of work is completed and the City shall confirm completion of the work, in the City's sole discretion. Once the scope of work is confirmed by the City as completed, the Notice of Commencement of Warranty (**Exhibit C attached hereto and incorporated herein**) will be tendered by the City. The warranty period shall only commence upon execution and tendering of Exhibit C to the Contractor by the City and said warranty shall continue for two years from tendering of Exhibit C.

7. **AMENDMENT/NO ASSIGNMENT.** No modification or amendment of this Agreement shall be valid unless in writing and signed by all parties to this Agreement. Consultant's services will be performed solely for the benefit of City and not for the benefit of any other persons or entities. Neither City nor Consultant shall assign or transfer interest in this Agreement without the written consent of the other.

8. **COMPLETE AGREEMENT.** This Agreement, and the exhibits hereto, shall constitute the entire agreement between the parties with respect to the subject matter hereof and there are no agreements, representations or warranties other than as set forth herein.

9. **SEVERABILITY.** In the event any portion of this Agreement is held to be unenforceable, the unenforceable portion of this Agreement will be deleted and the remaining provisions of the Agreement shall continue in full force and effect.

10. **GOVERNING LAW.** Contractor agrees to comply with all local, state and federal laws in its performance of work under this Agreement. This Agreement shall be governed by the laws of the State of Colorado. All parties agree that any dispute regarding enforcement of this Agreement shall be filed in Weld County District Court after first attempting in good faith to submit the dispute to mediation. Submission of any dispute to mediation shall be a condition precedent to filing litigation in this matter, other than the request for injunctive relief.

11. **OSHA REQUIREMENTS.** Contractor agrees that it alone bears the responsibility for providing a safe and healthy work environment and shall provide its employees with adequate orientation and training to safely perform the scope of work set forth in this contract. Contractor shall at all times comply with the safety and health regulations of the Occupational Safety and Health Act of 1970 (29 CFR 1926) including all amendments and modifications thereto. In the event there is a conflict between the safety and health provisions of federal, state or local regulations, the more stringent provision shall prevail. Contractor acknowledges and agrees that with respect to the scope of work under this contract, it shall comply with all obligations and assume all responsibilities imposed upon the “controlling contractor” as such term is defined and construed under all OSHA rules and regulations. The Contractor shall adhere to all federal, state and local safety and health regulations, laws and ordinances.

12. **NO WAIVER OF GOVERNMENTAL IMMUNITY.** The City, its elected officials, officers and employees are relying upon, and do not waive or intent to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities and protections provided by the Colorado Governmental Immunity Act, C.R.S. Sec. 24-10-101 et seq. as amended or otherwise available to the City. Nothing herein shall operate as a waiver of any right the City has of governmental immunity under Colorado law which is specifically herein reserved.

13. **FORCE MAJEURE.** Neither party shall be liable or responsible to the other party nor be deemed to have defaulted under or breached this Agreement for failure or delay in fulfilling or performing any obligation under this Agreement when such failure or delay is caused by or results from causes beyond the reasonable control of the affected party, including but not limited to fire, floods, embargoes, pandemics, wars, acts of war (whether war is declared or not), insurrections, riots, civil commotions, strikes, lockouts or other labor disturbances, instances affecting public health including pandemics, acts of God or acts, omission, or delays in acting by any governmental authority. Provided, however, that the party so affected shall use reasonable efforts to avoid or remove such causes of non-performance, and shall continue performance hereunder with reasonable dispatch whenever such causes are removed. Either party shall provide the other party with prompt written notice of any delay or failure to perform that occurs by reason of force majeure. The parties shall mutually seek a resolution of the delay or the failure to perform as noted above.

14. **INDEPENDENT CONTRACTOR.** Contractor is a separate, legal entity from the City and the parties make this Agreement accordingly with the understanding that Contractor at all times is acting as an independent contractor and not an employee or agent of the City. All persons retained by Contractor to perform services pursuant to this Agreement shall be employees or independent contractors of Contractor and are not

employees, contractors or agents of the City. Contractor does not have the authority to bind the City by contract or otherwise

15. **INDEMNIFICATION BY CONTRACTOR.** Contractor shall indemnify and hold the City harmless from any damages, including but not limited to any loss, liability, expenses, suit or claim, or claim for injury to persons or damage to property arising the negligence or other fault of Consultant or its Consultants pursuant to this Agreement. Expenses shall include all out of pocket expenses, attorney fees, expert costs and related litigation fees.

15. **APPROVAL REQUIRED.** This Agreement is subject to the final approval of the Fort Lupton City Council and signature by the Mayor of Fort Lupton.

EXECUTED THIS _____ DAY OF _____, 2025.

CITY OF FORT LUPTON, COLORADO

BY: _____
TITLE: _____

CONTRACTOR:

BY: _____
TITLE: _____



**CITY COUNCIL OF FORT LUPTON, STATE OF COLORADO,
BY AND THROUGH ITS FINANCE DIRECTOR**

DATE: June 26, 2025

THIS DOCUMENT CONTAINS GENERAL INFORMATION FOR THE PURCHASING PROCESS OF THE CITY OF FORT LUPTON. NOT ALL ITEMS MAY BE APPLICABLE. ACTUAL BID SPECIFICATIONS WILL BE ATTACHED.

I. NOTICE TO BIDDERS

- A. The City of Fort Lupton of the County of Weld, State of Colorado, by and through its Finance Director, wishes to purchase the following:

City Hall / Police Station Complex Landscape Renovation Project

- B. A mandatory pre-bid meeting will be held on **July 2, 2025 at 9:00 A.M.** at the City Hall / Police Station Complex located at 130 South McKinley Ave, Fort Lupton, CO 80621
- C. Questions may submitted by email to dcook@fortluptonco.gov by **July 7, 2025 at 5:00 P.M.** Answers will by 5:00 P.M. July 9, 2025.
- D. Sealed or faxed bids the above stated merchandise, equipment, and/or services will be received at the office of the City of Fort Lupton Finance Director, 130 South McKinley Avenue, Fort Lupton, Colorado, 80621 until: **Wednesday, July 16, 2025 @ 2:00 P.M.**
- E. City Council will address this acquisition on **August 5, 2025.**
- F. **Project Deadline: September 19,2025**

II. INVITATION TO BID

- A. The City of Fort Lupton of the County of Weld, State of Colorado, by and through its Finance Director, requests bids for the purchase of the above-listed merchandise, equipment, and/or services.
- B. Said product shall be for the benefit of **CITY OF FORT LUPTON, 130 S. McKinley Ave., FORT LUPTON, COLORADO 80621.**
- C. Bids shall include all charges for freight, delivery, containers, packaging, less all taxes and discounts, and shall, be the total net price, which the bidder will expect the City of Fort Lupton to pay if awarded the bid.
- D. All bids must be sealed in envelopes that have the bid number and title of the bid typed or printed in plain sight. One original and two copies of the Bid must be submitted at the time of the bid opening. One complete bid document, which will be the only official copy of the bid, shall be filed at the finance department. After certification of the bid, by finance, the other copies will be sent to the applicable department(s) for review. Bids may be faxed to 303-857-6090 attention finance or emailed to Bids@FortLuptonCO.gov; and the vendor must include the following statement on the facsimile or email, **"I hereby waive my right to a sealed bid"**.



III. INSTRUCTIONS TO BIDDERS

- A. Bids shall be typewritten or written in ink. Each bid must give the full business address of bidder and be signed by him with his usual signature. Bids by partnerships must furnish the full names of all partners and must be signed with the partnership name by one of the members of the partnership or by an authorized representative, followed by the signature and title of the person signing. Bids by corporations must be signed with the legal name of the corporation, followed by the name of the state of the incorporation and by the signature and title of the president, secretary, or other person authorized to bind it in the matter. The name of each person signing shall also be typed or printed below the signature. A bid by a person who affixes to his signature the word "president," "secretary," "agent," or other title without disclosing his principal, may be held to be the bid of the individual signing. When requested by the Finance Director, satisfactory evidence of the authority of the officer signing in behalf of a corporation shall be furnished. The person signing the bid shall initial all corrections or erasures. All bidders shall agree to comply with all of the conditions, requirements, specifications, and/or instructions of this bid as stated or implied herein. All designations and prices shall be fully and clearly set forth. All blank spaces in the bid forms shall be suitably filled in.
- B. Bids may be withdrawn upon written request to the Finance Director received from bidders prior to the time fixed for opening. Negligence on the part of bidder in preparing the bid confers no right for the withdrawal of the bid after it has been opened.
- C. Bidders are expected to examine the conditions, specifications, and all instructions contained herein. Failure to do so will be at the bidder's risk.
- D. Bidders shall not stipulate in their proposals any conditions not contained in the instructions and specifications herein unless specifically requested by the special instructions attached hereto. Any proposal which fails to comply with the letter of the instructions and specifications herein may be rejected.
- E. Late or unsigned bids may not be accepted or considered. It is the responsibility of the bidder to ensure that the bid arrives in the City of Fort Lupton Finance Department on or prior to the time indicated in Section I., entitled "Notice to Bidders."
- F. When approximate quantities, are stated the City of Fort Lupton reserves the right to increase or decrease quantity as best fits its needs.
- G. Whenever requested, samples or descriptive matter shall be filed prior to the opening of bids.
- H. Any item supplied to the City of Fort Lupton shall be new and of the manufacturer's current model unless otherwise specified.
- I. All discounts shall be figured from the date of delivery and acceptance of the articles, or in the case of an incorrect invoice, from the date of receipt of corrected invoice, if this is subsequent to delivery and acceptance.
- J. Substitutions or modifications to any of the terms, conditions, or specifications of this bid package, which are made by the City of Fort Lupton, after the bids have been distributed to prospective bidders, and prior to the date and time of bid opening, will be made in writing and signed by Finance Director. No employee of the City of Fort Lupton is authorized in any way to modify any of the terms, conditions, or specifications of this bid without written approval of said



Finance Director. This is not to imply that bids will not be accepted or considered with specifications, which are different from those herein. Any item which does not meet all the terms, conditions, or specifications of this bid, must be clearly indicated on a separate sheet of paper, attached to the bid specification and proposal sheets and returned with the bid.

- K. The successful bidder shall indemnify and hold harmless the City of Fort Lupton, against all claims for royalties, for patents or suit for infringement thereon, which may be involved in the manufacture or use of the material to be furnished.
- L. All goods shall remain the property of the seller until delivered to and accepted by the City of Fort Lupton.
- M. Bids received prior to the time of opening will be kept unopened in a secure place. No responsibility will attach to the Finance Director for the premature opening of a bid not properly addressed and identified.
- N. In submitting the bid, the bidder agrees that the acceptance of any and all bids by the Council of the City of Fort Lupton within a reasonable time or period constitutes a contract. The Fort Lupton City Council, reserves the right to reject any and all bids, to waive any informalities in bids, and to accept the bid that, in the opinion of the Council, is to the best interests of the Council and of the City of Fort Lupton.
- O. No delivery shall become due or be accepted unless a purchase order shall first have been issued by the Finance Director. It is understood that it is necessary for all invoices to be made out to the City of Fort Lupton, not to the Department securing the merchandise. All invoices should be sent to: Fort Lupton Finance Department, 130 South McKinley Avenue, Fort Lupton, CO 80621.
- P. These instructions, the proposal forms, and specifications have been developed with the hope of raising the standard of purchasing negotiations to a level wherein all transactions will be mutually satisfactory. Your cooperation is invited.

V. DEFINITIONS

- A. "Standard": When the word "standard" is used in the specification to describe an item of equipment or in assembly, it shall be construed to mean that item or assembly so described shall be the latest regular product of the manufacturer thereof, identified by a model or other designation, without the modification or omission of any of its usual parts or the substitution of others therefore, except as hereafter specified, details, capacities and ratings, conforming in every respect to the said manufacturer's catalog or other printed matter describing the item or assembly. Standard subassemblies, accessories, fittings, and finishes shall be construed to be those, which are regularly furnished as part of the principle unit or assembly and included, in the selling price thereof.
- B. "Reputable Manufacturer": A manufacturer who has been engaged in the business of fabricating the equipment specified for a reasonable period of time prior to the date set for opening of bids and who can demonstrate to the satisfaction of the City of Fort Lupton that said manufacturer has successfully installed equipment of the type proposed to be furnished in at least three (3) instances and the performance of such equipment has been satisfactory. Manufacturers having been engaged in the business of manufacturing said equipment for a period of one (1) year prior to the date affixed for opening bids shall, prima facie, be deemed to have been engaged in such business a reasonable length of time.



- C. "Or Equal": The specific equipment mentioned shall be understood as indicating the type, function, minimum standard of design, efficiency, and quality desired and shall not be construed in such a manner as to exclude manufacturer's equipment of comparable quality, design, and efficiency.

V. GENERAL SPECIFICATIONS, CONDITIONS AND INFORMATION

The general purpose of this project is to encourage landscape conversions and irrigation system upgrades to reduce water use at City Hall / Police Station Complex. Installing low-water landscapes in commercial settings also creates opportunities to educate the public about water-wise landscape practices and to further inspire the adoption of low-water landscapes throughout the City of Fort Lupton.

The work shall consist of a 5,040 square foot landscape renovation and conversion project at City Hall / Police Station Complex designed by Denver Botanic Gardens (landscape design attached – dated 10/3/2024).

Work shall include furnishing all labor, equipment, materials, tools, supervision, and any other items necessary or convenient to satisfactorily complete the work as shown on the design drawings and/or specified by the Contract Documents and Specifications.

5,040 square foot landscape renovation and conversion project with the following project details:

***Demolition and removal of existing grass (up to 4" depth), mulch, plants and irrigation will be completed by City of Fort Lupton Park Department. Parks Department will install new mainline from meter to new backflow (including cage).*

1. Contractor is responsible for follow all Notes provided in the Denver Botanic Gardens design (landscape design attached – dated 10/3/2024). See attachment A
2. ALL new irrigation from backflow to landscape areas to be installed by contractors. Irrigation system components installed must be Rainbird products (WaterSense-approved).
3. New Rainbird TM2 controller installed by contractor by existing light pole to be mounted on pedestal or lockable controller box. Contractor is responsible for all controls/wiring.
4. Install new overhead spray irrigation to irrigate proposed areas of Dog Tuff turf plugs and new drip irrigation to provide point source drip irrigation for proposed planting beds to drip irrigate proposed plantings by contractor.
5. Where applicable contractor - mulch shall be added to converted areas to a minimum depth of 3 inches (weed barrier to be used). Western Best Practices document recommendations. Mulch and soil amendment per proposed design and Western Best Practices document recommendations.
6. Contractor will purchase and install low-water plantings and alternative turf per proposed landscape design (See Attachment A).
7. Recipients must keep all original receipts to verify grant qualifications have been met. Copies of itemized receipts are required for reimbursement processing. Contractor invoices must show an itemized materials list separate from labor.
8. Installation of hardscape elements per proposed landscape design (See Attachment A).
 - a. 4 Buff boulders or equivalent. Ensure flat tops, and height to accommodate sitting. Boulders to be approximately 24" in width by 48" in length.
 - b. Contractor is to install walking paths; paths should be maximum 48" in width. Grey Brees material with minimum of 4" depth. Proper drainage is required.



Work Tasks, Deliverables and Timeline

- a. Recipients must keep all original receipts to verify grant qualifications have been met. Copies of itemized receipts are required for reimbursement processing. Contractor invoices must show an itemized materials list separate from labor.
- b. Designations or certifications such as Audubon of the Rockies' Habitat Hero, National Wildlife Federation's Certified Wildlife Habitat, Audubon International and Xerces Society are encouraged.
- c. Contractors must be horticulturalists and/or certified through one of the following organizations: Irrigation Association (CIC, CID, CLIA, CLWM), Associated Landscape Contractors of Colorado (SLM), National Association of Landscape Professionals (CLT), (QWEL, RLA, PLA or SITES AP).
- d. Project to be completed by September 19, 2025.**

All addendum or revision drawings shall be supplied to all contractors prior to construction from the date of the revision and moving forward.

****Not shown on design – Police Station plant beds (same irrigation and plant material to be used as City Hall design)**

All work shall be completed in accordance with the supplied specifications drawings. See attached plans and specification for the project.

- A. The Contractor, in consideration of the sums to be paid and other covenants herein contained, agrees to perform and complete the work described and to furnish all necessary machinery, tools, apparatus, equipment, supplies, materials, and labor and perform all work in accordance with the current edition of the City of Albany *Standard Construction Specifications*, the Construction Drawings, and these Special Provisions.
- B. Design: Any equipment to be purchased shall be the manufacturer's latest model of production. Said equipment shall be of superior quality and suitable to the use for which it is intended. The technical design shall be in line with the best practice in the industry and the materials and workmanship entering into the construction shall be of the kinds and qualities which will ensure long life, dependability, and low cost of maintaining and repairing.
- C. Warranty: The successful bidder shall warrant that:
 1. The goods to be supplied pursuant to this bid are fit and sufficient for the purpose intended;
 2. The goods are merchantable, of good quality, and free from defects, whether patent or latent, in material or workmanship; and
 3. The goods sold to the City of Fort Lupton pursuant to this bid conform to the minimum City specifications as established herein.

The successful bidder shall further warrant that he has title to the goods supplied and that the goods are free and clear of all liens, encumbrances, and security interests. All warranties made by the successful bidder, together with service warranties' and guarantees shall run to the City of Fort Lupton and its successors and assigns.

- D. Service Calls in the First One Year Period: The successful bidder shall bear all costs for mileage, travel time, and service trucks used in the servicing (including repairs) of any of the goods to be purchased by the City of Fort Lupton, pursuant to this bid for as many service calls as are



necessary for the first one (1) year period after said goods are first supplied to the City of Fort Lupton.

- E. The bidder acknowledges that all contracts are subject to approval by the Fort Lupton City Council. Bidder should not incur any costs prior to receipt of a signed contract approved by the City of Fort Lupton and a fully executed Notice to Proceed. Any costs incurred by bidder prior to receipt of an approved contract and fully executed Notice to Proceed are the sole responsibility of the applicable bidder. Any costs incurred by a bidder in preparation of its bid are the sole responsibility of the applicable bidder.
- F. General Information: Bidder shall submit with their bids the following information pertaining to the equipment upon which the bids are submitted:
 - 1. Detailed equipment specifications to include the warranty.
 - 2. Descriptive literature.

Mr. Doug Cook

REQUEST NO.
FTL2025-013



Parks and Recreation Director
203 South Harrison Avenue
Fort Lupton, Colorado 80621

Dear Mr. Cook:

The undersigned having become familiar with the specifications for ***the City Hall / Police Station Complex Landscape Renovation*** and deliver to the City of Fort Lupton as set forth in the following schedule:

Fee	\$ _____
	\$ _____
GRAND TOTAL	\$ _____

I certify that the above quotation is exclusive of any federal excise taxes and all other state and local taxes, and includes any applicable permits and fees for installation. I further certify that the items offered for intended use by the City of Fort Lupton will meet all specifications is has so indicated in this bid form. The Council of the City of Fort Lupton reserves the right to reject any or all bids, to waive any informality in bids, and to accept the bid that, in the opinion of the Council, is to the best interests of the Council and of the City of Fort Lupton. The Council of the City of Fort Lupton shall give preference to residents of Fort Lupton bidders in all cases where the bids are competitive in price and quality.

FIRM _____ BY _____

BUSINESS ADDRESS _____ TITLE _____

CITY, STATE, ZIP CODE _____ DATE _____

TELEPHONE NO. _____ FAX NO. _____ TAXPAYER I.D.# _____

DOES YOUR BID MEET OUR SPECIFICATIONS? YES ____ NO ____

CITY OF FORT LUPTON IS EXEMPT FROM COLORADO SALES TAXES. CERTIFICATE OF EXEMPTION NO.98-02812-0000. CITY OF FORT LUPTON FAX NUMBER IS #303-857-609

INVITATION TO BID

REQUEST NO.
FTL2025-013



Exhibit B

Parks and Recreation Director
203 South Harrison Avenue
Fort Lupton, Colorado 80621

Dear Mr. Cook:

The undersigned having become familiar with the specifications for **the City Hall / Police Station Complex Landscape Renovation** and deliver to the City of Fort Lupton as set forth in the following schedule:

Fee \$ 34,443.25
\$ _____
GRAND TOTAL \$ 34,443.25

I certify that the above quotation is exclusive of any federal excise taxes and all other state and local taxes, and includes any applicable permits and fees for installation. I further certify that the items offered for intended use by the City of Fort Lupton will meet all specifications as has so indicated in this bid form. The Council of the City of Fort Lupton reserves the right to reject any or all bids, to waive any informality in bids, and to accept the bid that, in the opinion of the Council, is to the best interests of the Council and of the City of Fort Lupton. The Council of the City of Fort Lupton shall give preference to residents of Fort Lupton bidders in all cases where the bids are competitive in price and quality.

FIRM Soto Enterprises BY Sam Soto - CEO

BUSINESS ADDRESS 2865 County Rd 10 TITLE owner

CITY, STATE, ZIP CODE Eric Co 80516 DATE 7/15

TELEPHONE NO. 303523-1879 FAX NO. _____ TAXPAYER I.D.# 84-519113

DOES YOUR BID MEET OUR SPECIFICATIONS? YES X NO _____

CITY OF FORT LUPTON IS EXEMPT FROM COLORADO SALES TAXES. CERTIFICATE OF EXEMPTION NO.98-02812-0000. CITY OF FORT LUPTON FAX NUMBER IS #303-857-609

INVITATION TO BID



City Hall/Police Station Complex Landscape Renovation Project

(Request No FTL2025-006)

PREPARED FOR

The City of Fort Lupton Finance Director
130 S McKinley Ave.
Fort Lupton, CO 80621

PREPARED BY

Samuel Soto /CEO
Soto Enterprises LLC



Soto Enterprises LLC

2865 County Rd 10

Erie, Co 80516

Phone: 303-523-1879

www.soto.enterprises.com

May 15, 2025

Re: Statement of Qualification

Soto Enterprises LLC is pleased to submit our bid proposal. We trust the enclosed information demonstrates our commitment to delivering the high-quality services you expect.

While reviewing this proposal, we encourage you to keep the following points in mind:

- PERFORMANCE- With a highly experienced management team, Soto Enterprises is well-equipped to deliver your project on time and with the quality you expect.
- QUALITY- At the core of Soto Enterprises success is our capacity to self-perform work, which enhances schedule reliability, construction quality, and cost effectiveness.
- DESIGN- Each design is shaped by the site's unique features-from terrain and vegetation to light and views-ensuring a thoughtful balance between architecture, client goals, and environmental sensitivity.
- COMPANY HISTORY- With over 25 years of experience the financial stability of Soto Enterprises, combined with our longstanding record of performance and commitment to quality, provides a solid assurance of your project's successful execution.

Should you require additional information, feel free to call at (303)523-1879

Sincerely,

A handwritten signature in blue ink, appearing to read "Samuel Soto", is written over a light blue horizontal line.

Samuel Soto /CEO



Our Team: Expertise with Heart



Sam Soto, CEO

- 25 years in business.
- 1st generation Mexican American.
- My sister Jenny Soto is a teacher at Central Elementary.
- Fun Fact - annually drive used sport equipment to Mexico.



Miguel Hernández, Creative Consultant

- Over 20 years in Media, Communications and Multicultural Marketing.
- 1st generation Venezuelan American.
- Fun Fact - Born in Iowa and raised in Venezuela.



Daniel Mikelson, MBA, Business Development

- Over 20 years of Customer service experience.
- Colorado Native.
- 1st generation Cuban American.
- FUN Fact - Cilantro taste like soap!



Melissa Rivera, HR Generalist-Administrator

- 10 years experience in HR and Administration business drives, translate needs, and create a high performing and engaging culture.
- Warranty specialist
- SRHM certified
- Fun Fact - Mother of seven



Experience

**50% OF OUR
CUSTOMERS
HAVE BEEN
REFERRED BY
TRUSTED
ADVISORS OR
CURRENT
CUSTOMERS**

Decades of Community Centered Design

25+

Years of Experience

Specialized in multicultural community spaces

100%

Project Completion

On-time and within budget delivery

For over two decades, we've specialized in creating public spaces that genuinely serve multicultural communities throughout Colorado.

What makes our work unique? We measure success not just by technical specifications, but by community joy.



2. Project Estimate

	Job Descriptions	Total
1.1	Boulders per speck includes purchase and installation	\$2,893.64
1.2	Crushed breeze paths. Labor included in price	\$4,512.11
1.3	Irrigation system/drip irrigation system using Rainbird products. Labor included in price	\$8,033.75
1.4	Irrigation timer and controls/wiring/labor included in price	\$863.34
1.5	Ecofriendly artificial turf install and prep	\$6,321.89
1.6	Cedar mulch purchase and installation	\$4,987.96
1.7	Purchase and install shrubs/perennials per plan	\$5,021.30
1.8	2 Channel drains/labor/installation included	\$1,809.26
2-Total		\$34,443.25

Trusted partner

1

Safety Planning

Comprehensive protocols

2

Schedule Optimization

Timeline, schedule – budget

3

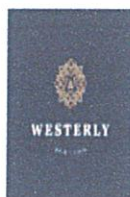
Minimal Disruption

Community – safety and awareness

4

Community Updates

Acknowledging and addressing concerns and feedback





Parks and Recreation Department

130 S. McKinley Avenue
Fort Lupton, CO 80621

Phone: 303.857.6694

Fax: 303.857.0351

www.fortluptonco.gov

Exhibit C

August 6, 2025

Soto Enterprises LLC
2865 County Road 10
Erie, CO 80516

**RE: City Hall / Police Station Landscape Project
Warranty Repairs/Acceptance**

Dear Contractor:

In accordance with the Construction Agreement approved on August 5, 2025, the City did a walk-through inspection of the City Hall / Police Station Landscape project installation. Confirmation of all permitting and inspections have been received.

Construction is deemed complete.

The **Two Year Warranty Period** will begin effective TBD, 2025.

Please call me if you have any questions at 720-466-6162.

Sincerely,

Doug Cook
City of Fort Lupton
Parks and Recreation Director

NOTICE OF COMMENCEMENT OF WARRANTY

Contractor has certified to the applicable City officials in writing that the scope of work pursuant to agreement dated **TBD, 2025** has been completed in conformance with the terms and conditions of said Public Improvements Agreement. City officials have confirmed the scope of work set forth in the contract has been completed by Contractor.

The confirmation of completion date is hereby identified as **TBD, 2025**. Accordingly, the commencement of warranty date.

This Notice of Commencement of Warranty is given this TBD day of TBD, 2025.

CITY OF FORT LUPTON, COLORADO

Doug Cook, Parks and Recreation Director



City Hall / Police Station

Landscape Project

130 S. McKinley Avenue
Fort Lupton, CO 80621

Phone: 303.857.6694
Fax: 303.857.0351

www.fortluptonco.gov

Soto Enterprises LLC
2865 County Road 10
Erie, CO 80516

Date: **August 6, 2025**

Attention: Samuel Soto / CEO

**Subject: City of Fort Lupton, Colorado
City Hall / Police Station Project
Notice of Award**

The City of Fort Lupton, Colorado, has considered the Proposal submitted by you for the above described work in response to the Invitation for Bids dated **July 16, 2025**, and the Instructions to Bidders.

You are hereby notified that your Proposal has been accepted for the work in the amount or amounts shown on your Proposal.

You are required by the Instructions to Bidders to execute the Agreement and furnish any Performance Bond, the Payment Bond, Insurance Certificates, and other required documentation no later than ten (10) calendar days from the date of this notice.

If you fail to execute the said Agreement and to furnish the said Bonds no later than seven (7) calendar days from the date of this Notice of Award, the City of Fort Lupton, Colorado, will be entitled to consider all your rights arising out of the City of Fort Lupton, Colorado's acceptance of your Proposal as abandoned and as a forfeiture of your Proposal security as liquidated damages, but not as a penalty, for the delay and extra work caused thereby and also to compensate the City of Fort Lupton, Colorado, for the difference between your Proposal and the next lowest Bid. The City of Fort Lupton, Colorado, will be entitled to such other rights as may be granted by Colorado law.

You are required to return an acknowledged copy of this Notice of Award to the City of Fort Lupton, Colorado.

The insurance certificates required for this project shall be sent to City of Fort Lupton, Attention: Chris Cross, 130 South McKinley Avenue, Fort Lupton, Colorado 80621.

CITY OF FORT LUPTON, COLORADO

By: Zo Hubbard

Title: Mayor

Address: 130 South McKinley Avenue
Fort Lupton, Colorado 80621

Telephone: (303) 857-6694

Acceptance of Notice of Award

Receipt of the above Notice to Proceed is hereby acknowledged:

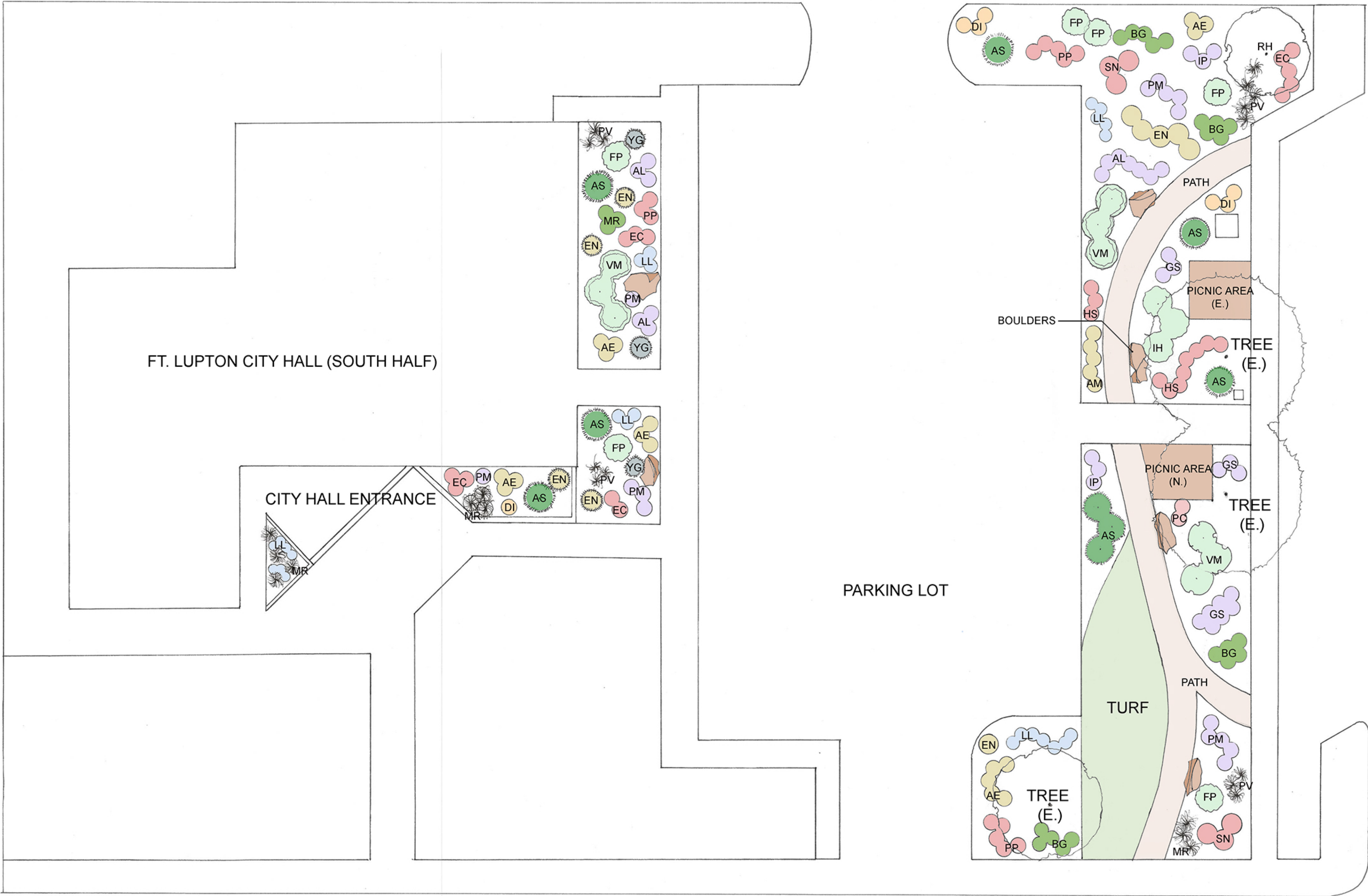
this the _____ day of _____, 2025.

Soto Enterprises LLC

By: _____

Title: _____

Telephone: _____



SYM.	PLANT NAME	QTY.
AE	<i>Achillea</i> 'Moonshine'	20
AL	<i>Aster laevis</i>	13
AM	<i>Alchemilla mollis</i> THRILLER	5
AS	<i>Arctostaphylos x coloradoensis</i> PANCHITO	10
BG	<i>Bouteloua gracilis</i> 'Blonde Ambition'	20
DI	<i>Diascia integrerrima</i> CORAL CANYON	8
EC	<i>Epilobium canum latifolium</i>	11
EN	<i>Ericameria nauseosa</i> ssp. <i>nauseosa</i> var. <i>nauseosa</i>	9
FP	<i>Fallugia paradoxa</i>	6
GS	<i>Geranium ROZANNE</i>	13
HS	<i>Heuchera sanguinea</i> 'Snow Angel'	11
IH	<i>Cornus alba</i> IVORY HALO	3
IP	<i>Iris pallida</i> 'Argentea Variegata'	6
LL	<i>Linum lewisii</i>	27
MR	<i>Muhlenbergia reverchonii</i> UNDAUNTED	20
PC	<i>Paxistima canbyi</i>	2
PM	<i>Penstemon x mexicali</i> PIKES PEAK PURPLE	16
PP	<i>Penstemon pinifolius</i>	14
PV	<i>Panicum virgatum</i>	14
RH	<i>Craetegus ambigua</i>	1
SN	<i>Scrophularia macrantha</i>	6
VM	<i>Viburnum burejacticum</i> MINI MAN	9
YG	<i>Yucca glauca</i>	2

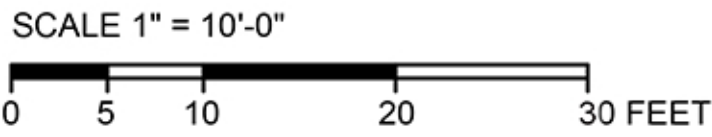
- Notes:
1. The landscape beds are to be covered with squeegee mulch.
 2. When planting, amend the fill soil with a 1:1 squeegee to soil ratio.
 3. The turf, path and picnic are to be delineated from each other and adjacent planting bed
 4. with roll-top, interlocking green steele edging.
 5. The sculptured wood art and existing trees are to remian in place.
 6. The boulders are Colorado Buff boulders. Ensure flat tops, and height to accommodate sitting.
 7. The turf area should be planted with Dog Tuff sod plugs, 8" o.c.
 8. All plantings should be irrigated via an automated irrigation system.
 9. The raised beds near the City Hall entrance should be repeated on the north entrance raised beds.

FT. LUPTON CITY HALL
ENTRANCE AND PARKING LANDSCAPE BEDS
130 SOUTH MCKINLEY AVE., FT. LUPTON, CO
80621

Issuance: Date:
Landscape Design 10.03.24

Title:

Planting Layout
Plan





SUBJECT FOR DISCUSSION

Award Contract to McGrane Water Engineering, LLC for an Amount Not to Exceed \$84,000.00 for Engineering Services for the Lagoon Water Storage Project from the Utility Fund.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

Conversion of the Waste Water Treatment Plant lagoons to augmentation storage as a part of the Comprehensive Water Strategy Plan is under way. Burnco will begin mining the gravel this year with an expected completion of 18 to 24 months. Design of the storage facility requires well design to fill the pond. Design parameters are required now to allow staff to make application to the Colorado Water Board for a revision of the City's current water decree.

The McGrane proposal includes evaluating the hydrogeology, conducting unit response functions to support the water rights case, test hole drilling and final well design with estimated costs.

The engineer's study can begin immediately upon approval of this agreement

FINANCIAL CONSIDERATIONS

The 2025 budget does not include this project. Mining royalties were expected to cover the slurry wall construction. There are sufficient funds in a Water Sales Tax Fund ColoTrust investment account to cover the cost. A supplemental budget resolution will be necessary. Staff has applied for a Colorado Water Conservation Board Grant for the Comprehensive Water Plan, of which this effort is a part of.

LEGAL/POLITICAL CONSIDERATIONS

Not Applicable.

ALTERNATIVES/OPTIONS

- A. Approve the agreement with McGrane Water Engineering
- B. Reject agreement.
- C. Select a different consultant

STAFF RECOMMENDATIONS

Staff recommends approving contract agreement with McGrane Water Engineering, LLC for not to exceed \$84,000.00 for the well design of the Lagoon Water Storage Project from the Water Sales Tax Fund.

Attachments: a. PW Engineering Services Agreement – McGrane Water Engineering

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date



City of Fort Lupton, Colorado

PUBLIC WORKS Agreement

This PUBLIC WORKS Agreement is entered into by and between the **City of Fort Lupton, Colorado** (hereinafter "City") and **McGrane Water Engineering, LLC** (hereinafter "CONSULTANT").

WHEREAS, the parties hereto agree in consideration of the covenants, payments and agreements set forth herein as follows:

1. SCOPE OF SERVICES. CONSULTANT shall perform the services for Fort Lupton included in the scope of work set forth and incorporated herein as **Exhibit A**. CONSULTANT confirms it possesses all necessary permits and professional licenses, as needed and is in good standing with the State of Colorado. Further, Consultant states it possesses professional liability insurance and shall provide proof of same to the City upon request.

2. CONTRACT DOCUMENTS. This Agreement consists of and includes this Agreement and the scope of work set forth in **Exhibit A**. In the event of any conflict between the specific contract terms and requirements of this Public Works Agreement, including Exhibit A and any terms and conditions of Consultant, the parties specifically agree the terms of this Public Works Agreement and Exhibit A shall control.

3. PERIOD OF SERVICE AND SCHEDULE. The provisions of this Agreement have been agreed to in anticipation of the orderly and continuous progress of the Project through completion of the services stated in the Proposal. The Consultant's obligation to render services hereunder will extend for any period that may reasonably be required for the completion of said services. Consultant shall take all commercially reasonable steps to comply with deliverable schedules and consistent with Consultant's professional responsibility.

4. CONTRACT SUM. The City shall pay to the Consultant for performance and completion of the work and or services encompassed by this Agreement, and the Consultant will accept as full compensation therefore the sum of not to exceed **\$ 84,000.00**, as set forth in the Fee Schedule incorporated into **Exhibit A**, and subject to confirmation by the City of completion of the scope of work in accordance with the contract documents attached hereto. Said amounts shall be paid only upon review and acceptance of the work by the City, in its sole discretion, including completion by the Consultant of any review corrections as determined by the City.

5. **CONTRACT APPROPRIATIONS/NO CHANGE ORDERS.** The City states no change orders shall be allowed unless approved in writing by the City. City states that the amount of money appropriated for this Agreement is equal to or in excess of the contract amount. No change order to this Agreement requiring additional compensable work to be performed, which work causes the aggregate amount payable under this Agreement to exceed the amount appropriated for the original contract shall be issued by the City unless the City notifies the Consultant in writing, that lawful appropriations to cover the costs of this additional work has been made and the change order is approved by the City in its sole discretion in writing. City shall have the right to make changes within the general scope of Consultant's services, with an appropriate change in compensation and schedule, upon execution of a mutually acceptable amendment or change order signed by authorized representatives of City and Consultant.

6. **AMENDMENT/NO ASSIGNMENT.** No modification or amendment of this Agreement shall be valid unless in writing and signed by all parties to this Agreement. Consultant's services will be performed solely for the benefit of City and not for the benefit of any other persons or entities. Neither City nor Consultant shall assign or transfer interest in this Agreement without the written consent of the other.

7. **COMPLETE AGREEMENT.** This Agreement, and the exhibits hereto, shall constitute the entire agreement between the parties with respect to the subject matter hereof and there are no agreements, representations or warranties other than as set forth herein. ***IN THE EVENT OF A CONFLICT BETWEEN THE SPECIFIC TERMS AND REQUIREMENTS OF THIS PUBLIC WORKS AGREEMENT AND ANY TERMS AND CONDITIONS OF THE CONSULTANT, THE PARTIES SPECIFICALLY AGREE THE TERMS OF THIS PUBLIC WORKS AGREEMENT AND EXHIBIT A SHALL CONTROL.***

8. **DOCUMENTS.** All documents prepared by Consultant pursuant to this Agreement shall become the exclusive property of the City after full payment therefore. The parties expressly acknowledge that the work was specifically ordered or commissioned by the City, and further agree that it shall be considered Instruments of Service and Consultant shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Services to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Consultant. The Consultant grants to the City a nonexclusive license to use the Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project. The license granted under this section permits the City to authorize the Contractor, Subcontractor, and suppliers, to reproduce applicable portions of the Instruments of Services, solely and exclusively for use in performing services or construction for the project. If the Consultant rightfully terminates this Agreement for cause the license granted in this section shall terminate. In the event the City uses the Instruments of Services without retaining the authors writing authorization, the City releases the Consultant from all claims and causes of action arising from such uses. The City, to the extent permitted by law, further agrees to indemnify and hold harmless the Consultant from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to

the extent such cost and expense arise from the City's use of the Instruments of Services under this section. Except for the license granted under this section, no other license or right shall be deemed granted or implied under this Agreement. The City shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without prior writing agreement for the Consultant. Any unauthorized use of the Instruments of Services shall be at the City's sole risk and without liability to the Consultant.

9. TERMINATION. Services may be terminated by City or Consultant by giving (7) seven days' written notice in the event of substantial failure to perform in accordance with the terms hereof by the other party through no fault of the terminating party. If terminated for cause, the City shall not be obligated to pay Consultant for work performed after the notice or that was not otherwise completed and approved by the City. The City may terminate this Consultant Agreement without cause with thirty (30) days' written notice. City shall pay Consultant for any services performed, completed and approved in writing by the City prior to the date of the notice to terminate for convenience.

10. SEVERABILITY. In the event any portion of this Agreement is held to be unenforceable, the unenforceable portion of this Agreement will be deleted and the remaining provisions of the Agreement shall continue in full force and effect.

11. GOVERNING LAW. This Agreement shall be governed by the laws of the State of Colorado. All parties agree that any dispute regarding enforcement of this Agreement shall be filed in Weld County District Court after first attempting in good faith to submit the dispute to mediation. Submission of any dispute to mediation shall be a condition precedent to filing litigation in this matter, other than the request for injunctive relief.

12. OSHA REQUIREMENTS. Consultant agrees that it alone bears the responsibility for providing a safe and healthy work environment and shall provide its employees with adequate orientation and training to safely perform the scope of work set forth in this contract. Consultant shall at all times comply with the safety and health regulations of the Occupational Safety and Health Act of 1970 (29 CFR 1926) including all amendments and modifications thereto. In the event there is a conflict between the safety and health provisions of federal, state or local regulations, the more stringent provision shall prevail. Consultant acknowledges and agrees that with respect to the scope of work under this contract, it shall comply with all obligations and assume all responsibilities for its actions regarding all OSHA rules and regulations.

13. NO WAIVER OF GOVERNMENTAL IMMUNITY. The City, its elected officials, officers and employees are relying upon, and do not waive or intent to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities and protections provided by the Colorado Governmental Immunity Act, C.R.S. Sec. 24-10-101 et seq. as amended or otherwise available to the City. Nothing herein shall operate as a waiver of any right the City has of governmental immunity under Colorado law which is specifically herein reserved.

14. INDEPENDENT CONTRACTOR. Consultant is a separate, legal entity from the City and the parties make this Agreement accordingly with the understanding that Consultant at all times is acting as an independent contractor and not an employee or agent of the City. All persons retained by Consultant to perform services pursuant to this Agreement shall be employees or independent contractors of Consultant and are not employees, contractors or agents of the City. Consultant does not have the authority to bind the City by contract or otherwise.

15. FORCE MAJEURE. Neither party shall be liable or responsible to the other party nor be deemed to have defaulted under or breached this Agreement for failure or delay in fulfilling or performing any obligation under this Agreement when such failure or delay is caused by or results from causes beyond the reasonable control of the affected party, including but not limited to fire, floods, embargoes, pandemics, wars, acts of war (whether war is declared or not), insurrections, riots, civil commotions, strikes, lockouts or other labor disturbances, instances affecting public health including pandemics, acts of God or acts, omission, or delays in acting by any governmental authority. Provided, however, that the party so affected shall use reasonable efforts to avoid or remove such causes of non-performance, and shall continue performance hereunder with reasonable dispatch whenever such causes are removed. Either party shall provide the other party with prompt written notice of any delay or failure to perform that occurs by reason of force majeure. The parties shall mutually seek a resolution of the delay or the failure to perform as noted above.

16. INDEMNIFICATION BY CONSULTANT. Consultant shall defend, indemnify and hold the City harmless from any damages caused by Consultant's negligence, including but not limited loss, liability, expenses, suit or claim, or claim for injury to persons or damage to property arising out of the activities of Consultant or its sub-consultants pursuant to this Agreement. Expenses shall include reasonable expenses, attorney fees, expert costs and related litigation fees. This indemnification is full and complete and is a material term of this Agreement. Consultant shall notify its insurance carrier immediately of any possible claim.

17. STANDARD OF CARE.

a. The standard of care for all services performed or furnished by Consultant under this Agreement will be the care and skill ordinarily used by members of the Consultant's profession.

b. Re-performance of services that fail to meet the standard of care shall be Consultant's obligation.

18. LIABILITY INSURANCE

1. Comprehensive General Liability

a. The Consultant shall name the City as an additional insured on any applicable insurance policy. The Consultant shall purchase and maintain in force a Comprehensive General Liability Insurance Policy and such other insurance that is appropriate or applicable for the work being performed and services furnished and shall provide protection from

claims set forth hereinbelow which may arise out of or result from the Consultant's performance and furnishing of the work and the Consultant's other obligations under the Contract Documents, whether performed or furnished by the Consultant, by any Subcontractor, by anyone directly or indirectly employed by any of them to perform or furnish any of the work, or by anyone for whose acts any of them may be liable:

- i.** Claims under workers' compensation, disability benefits, and other similar employee benefit acts;
 - ii.** Claims for damages because of bodily injury, occupational sickness or disease, or death of the Consultant's employees;
 - iii.** Claims for damages because of bodily injury, sickness or disease, or the death of any person other than the Consultant's employees;
 - iv.** Claims for damages insured by personal injury liability coverage which are sustained:
 - a)** by any person as a result of an offense directly or indirectly related to the employment of such person by the Consultant; or
 - b)** by any other person for any other reason; Claims for damages, other than to the Work itself, because of injury to or the destruction of tangible property wherever located, including the loss of use resulting therefrom;
 - c)** Claims for damages because of bodily injury or the death of any person or property damage arising out of the ownership, maintenance, or use of any motor vehicle.
- (a)** The insurance required shall include the specific coverages, and be written for not less than the limits of liability and coverages specified or required by Colorado Law, whichever is greater.
 - i.** If applicable, Workers' Compensation and related coverages:
 - a)** State of Colorado Statutory
 - b)** Applicable Federal Statutory
 - c)** Employer's Liability \$ 100,000 each accident
 \$ 500,000 disease, policy limit
 \$ 100,000 disease, each employee
 - (b)** The Consultant's Comprehensive General Liability Insurance Policy shall include:
 - i.** General Aggregate \$ 1,000,000
 - ii.** Personal and Advertising Injury \$ 500,000
 - iii.** Each Occurrence (Bodily Injury and Property Damage) \$ 500,000

2. Automobile Liability

Combined Single Limit of \$ 1,000,000

3. If applicable, Professional Liability

Limits of Liability:

Aggregate \$ 2,000,000

Per Claim \$ 1,000,000

- 19. APPROVAL REQUIRED.** This Agreement is subject to the final approval of the Fort Lupton City Council and signature by the Mayor of Fort Lupton.

EXECUTED THIS 5th DAY OF August, 2025.

CITY OF FORT LUPTON, COLORADO

BY: **Zo Hubbard**

TITLE: **Mayor**

MCGRANE WATER ENGINEERING, LLC:

BY: **Dennis McGrane**

TITLE: **Principal**

EXHIBIT A

McGrane Water Engineering, LLC

1669 Apple Valley Rd. • Lyons, CO 80540 • Phone: (303) 917-1247
E-Mail: dennis@mcgranewater.com



June 20, 2025

Mr. Roy Vestal - Public Works Director
City of Fort Lupton, Colorado
130 S. McKinley Ave.
Ft. Lupton, CO 80621

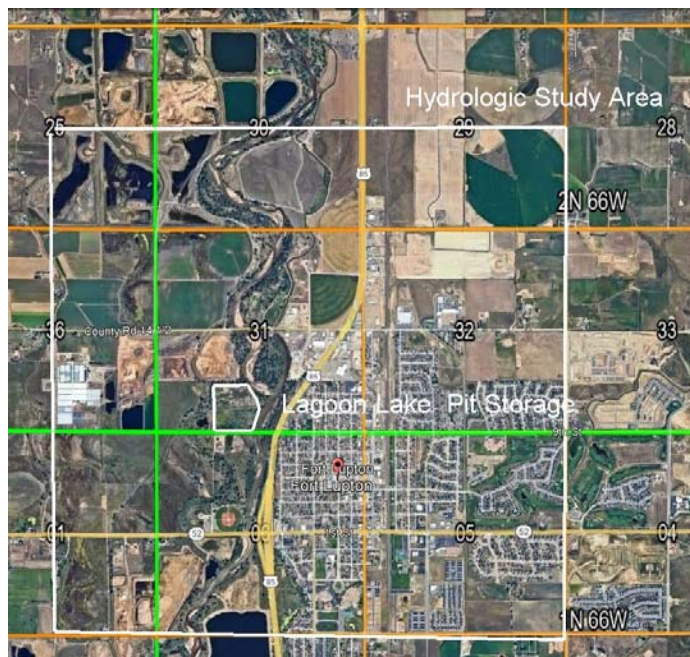
Via email at: Rvestal@FortLuptonCo.Gov

RE: Service Agreement – Ft Lupton Gravel Pit Lake Groundwater Evaluation

Mr. Vestal:

McGrane Water Engineers, LLC. (MWE) is providing the City of Ft Lupton (City) this proposal for planning services related to a proposed gravel pit lake storage facility (referred to as “Lagoon” lake) located west of the South Platte River (SPR) and north of their existing wastewater treatment plant (**Figure 1**).

Figure 1 – Vicinity Map and Location of Lagoon lake.



The Lagoon lake is the first of potentially three proposed gravel pit lakes that will be filled by a well field located between the lake and the SPR. This proposal is based on discussions with your water resources engineer, Todd Williams of Williams and Weiss Consulting LLC (WWC), and a site visit conducted on June 2, 2025.

Project Phasing

The City envisions the project to occur in three phases and will seek Colorado Water Conservation Board (CWCB) funding. The City plans to use their gravel pit engineer, Civil Resources Consultants

(CRC), to design some of the project components including the wellfield pipeline manifold and “valve house” that will direct water in and out of the Lagoon lake.

We envision the wellfield and facilities will look similar to those shown in **Figure 2** with approximately 3-6 wells located between the Lagoon lake slurry wall and the SPR. Submersible pumps will be placed in the wells to reduce above ground infrastructure within the 100-year floodplain. Pump discharge will be directed from the wells through a buried meter vault into a pipeline manifold that will likely go to a valve house where the water is valved into the Lagoon lake and from the Lagoon lake to the SPR (during augmentation). We envision that individual well power, control boxes and SCADA will be placed at each wellhead. Power will likely run from the existing service poles located near the Lagoon lake.



Phase 1 – Planning will occur this summer. Phase 2 – Final engineering will occur prior to gravel mining completion in 4 to 5 years. Phase 3 - Construction will occur after mining, likely during the reclamation phase.

Phase 1 – Planning Tasks

The City has requested that MWE conduct the following tasks:

- Task 1 - Evaluate Hydrogeology;
- Task 2 – Conduct Unit Response Functions for Water Rights Case;
- Task 3 – Test Hole Drilling; and
- Task 4 – Final wellfield design and opinion of probable cost.

The City plans to use the Task 4 opinion of probable cost for the Phase 2 engineering and Phase 3 construction estimates for the CWCB funding applications.

I. SCOPE OF SERVICES

Task 1 – Evaluate Hydrogeology

The requested fill rate is approximately 7 cfs (~3,000 gpm). By evaluating the site hydrogeology we can better predict sustainable well yield. As requested, we will characterize both sides of the SPR so the Town can conduct other future planning work including a non-potable well expansion project to increase irrigation with non-potable water. This project may happen in 2026 depending on available funding.

Task 1 includes the following subtasks:

- 1.1. Compile existing geologic and hydrologic reports from the USGS, Colorado Division of Water Resources, including aquifer property maps prepared for the South Platte Decision Support System;
- 1.2. Compile and tabulate well data from the Colorado Division of Water Resources well database including: well name, permit number, location, well depth, depth to water, pumping rate and calculated aquifer transmissivity (aquifer thickness multiplied by the permeability);
- 1.3. Prepare “working” maps of:
 - Permitted wells;
 - Water table elevation;
 - Well yield;
 - Well depth; and
 - Prepare contour maps of aquifer saturated thickness and transmissivity maps.

These maps will be used to:

- Site project wells in the highest yield locations;
- Evaluate aquifer properties to properly space wells along the SPR; and
- Create a groundwater model for use in the City’s non-potable water irrigation project.

Deliverables: 1) “Working” maps discussed above.

Task 2 – Test Drilling

Well yield is a function of the aquifer’s saturated thickness, permeability and available drawdown (setting depth of well verses water level). Test drilling is necessary to evaluate the expected spatial variability in those parameters, particularly in aquifer thickness. The challenge of planning and conducting a site characterization program is to optimize spatial knowledge and understanding of the

aquifer while minimizing exploration and testing costs. This is why engineering costs are usually greater than drilling costs for this type of evaluation project.

The wells will be located between the pit and SPR. The City has an existing Well 10 located on the west side of the proposed pit (See Figure 1). The City has decided that wells along the SPR are more advantageous for filling the pit than Well 10's current location; therefore, evaluating Well 10 will not be included in this effort.

The current drill plan includes four test holes to bedrock as shown on **Figure 2**. We will collect samples at 5 foot intervals from each location and measure the depth to water encountered during drilling. Samples will be sent to a geotechnical lab for standard sieve analysis. Well geologic logs and abandonment reports will be filed with the State within 30 days of drilling. Additional test holes may be drilled on or near two additional Burnco gravel pits; however, permission has not been obtained at this point. This proposal will be amended should the City and Burnco come to agreement about access and test drilling.

Figure 2 – Approximate Test hole Locations



Under Task 2, we will conduct the following subtasks:

- Obtain test hole permits from the Colorado Division of Water Resources (CDWR);
- Prepare a drilling contractor bid package;
- Send the bid documents to three select contractors;
- Observe drilling, collect samples, measure depth to water, prepare geologic logs, and send approximately 16 samples to a geotechnical lab for gradation analyses to estimate relative permeability;
- Send drilling and completion reports to the CDWR; and
- Refine Task 1 maps of hydrologic properties including: i) alluvial aquifer extent, ii) depth to bedrock; iii) the bedrock structural elevation; and iv) aquifer saturated thickness.

Deliverables: 1) A map of proposed well locations will be included in Task 4 discussed below.

Assumptions: 1) We included costs for 16 sieve samples totaling \$2,250 in our cost estimate; 2) We assume the contractor drilling cost is \$15,000 based on recent similar drilling projects; 3) We can likely fit up to 3 wells on either side of the valve house; and 4) The valve house and pipelines from the meter vaults will be designed by CRC.

Task 3 – Create URF’s for Water Rights Application

The City is interested in submitting a water rights application this fall that will include Unit Response Functions (URFs) for each proposed well. URFs represent depletion factors that can be multiplied by the amount of well pumping to determine the timing of depletions to the SPR. The URF’s will be developed using the State’s Alluvial Well Accounting System (AWAS) model transmissivity grid and appropriate future gravel pit boundary conditions.

Deliverables: 1) Memo describing the URF determination using AWAS.

Assumptions: 1) URFs will be based on AWAS model transmissivity values. 2) If additional wells to fill other gravel pit lakes located north of the Lagoon lake are added, then the task cost may increase.

Task 4 – Prepare Designs and Opinions of Probable Cost

Based on the information obtained during Tasks 1-3, we will know how many wells are likely to achieve the 7 cfs (~3000 gpm) yield objective. **Figure 2** shows the preliminary locations of our proposed test holes that ultimately may be the final well locations depending on the results of this work. For the wells this includes: locations, depth, diameter, and materials (steel versus stainless steel). For the pumps, this includes target yield, motor horsepower and power estimates for transformer sizing, drop pipe materials (steel, stainless steel or PVC), setting depth and diameter. For meter vaults this includes size, materials, elevation above 100-yr floodplain and installation depth.

Deliverables: 1) We will prepare final 50% designs all infrastructure components and preliminary opinions of probable costs for engineering and construction that can be used for CWCB loan applications.

Assumptions: 1) Final well design and the preparation of bid documents will occur at a later date under a separate proposal; 2) The wellheads will be elevated above the 100-year floodplain. 3) We do not know at this time whether the project can be completed with a nationwide 404 permit from the US Army Corp of Engineers. Therefore, this task is not included at this time.

Information Provided by the City:

We request that the City:

- Provide existing well installation, pump testing data and pump installation data;
- Provide access to the test hole sites;
- Contract directly with the test drilling contractor; and
- Provide us their contact at CRC.

I. COST

We estimate the cost to conduct Phase 1 planning tasks is **\$58,000** for engineering and \$15,000 for the drilling subcontractor. If we include a 10 percent contingency to account for uncertainty, we estimate the total project estimate will be approximately **\$84,000** as shown in **Table 1**.

Table 1 - Ft Lupton Lagoon Lake Planning Tasks - Cost Summary				
Task	Subtasks Description	Engineering \$	Drilling Contractor \$	Total \$
1.1	Hydrogeologic Evaluation	\$12,000		\$12,000
1.2	Water Rights Support	\$13,000		\$13,000
1.3	Test Hole Drilling and Laboratory Testing	\$19,000	\$15,000	\$34,000
1.4	Preliminary Design and Cost Memo	\$14,000		\$14,000
Subtotal \$		\$58,000	\$15,000	\$73,000
Contingency 10%		\$6,000	\$2,000	\$11,000
Grand Total \$		\$64,000	\$17,000	\$84,000

II. TIME REQUIRED

MWE will complete Phase 1 activities within 60 to 90 days from a notice to proceed. Delays caused by major changes in the project plans or by circumstances beyond our control, such as the drilling contractor's schedule could extend the completion time.

III. PAYMENT

Payments for our services, like other professional services, are based on the actual time spent on your behalf using our standard hourly rates. The billing rate for Dennis McGrane is \$195 per hour and \$175 per hour for our subcontractors Daria Drago (D2 Consulting) and \$95 per hour for Elephant Fish, LLC (GIS services). As the project proceeds and additional facts are discovered, it may be necessary to perform additional services and some items described may not be needed. For these reasons we can only provide an estimate of the time and cost to complete the services.

Routine expenses such as telephone, copies and travel are included. Invoices are submitted monthly for time and expenses incurred. Terms of payment are net 30 days. Services will stop whenever payment is overdue more than 45 days. The terms of this proposal will be honored for a period of 60 days. Acceptance of this proposal and authorization to proceed with the services can be indicated by signing one copy and returning it to us for our files.

Thank you for providing us the opportunity to present this proposal. We look forward to continuing our working relationship.

Sincerely,

MCGRANE WATER ENGINEERS, LLC

For: _____

MWE - Contracting Agency



Dennis McGrane, P.E., C.P.G.
Principal

By: _____
City of Ft. Lupton - Authorized Signature/Title

Cc Todd Williams: Williams and Weiss, LLC via email at: tlwwater@msn.com



SUBJECT FOR DISCUSSION

Declaring Axon Taser 7's Surplus and Authorizing the Police Department to Sell the Taser 7's.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

With the most recent Axon contract, all Taser Energy Weapons were replaced with Taser 10. The Taser 7, purchased as part of the previous Axon contract, are no longer needed. The Police Department intends to sell the surplus Taser Energy Weapons (and associated parts / accessories) to recoup some of the cost associated with the Axon contract.

FINANCIAL CONSIDERATIONS

This sale would result in adding money to the general fund.

LEGAL/POLITICAL CONSIDERATIONS

N/A

ALTERNATIVES/OPTIONS

No other alternatives or options are viable. If the Police Department retains the Taser Energy Weapons, they will eventually age out and need to be destroyed.

STAFF RECOMMENDATIONS

Staff recommends declaring the Taser 7's surplus and authorize the Police Department to sell them.

Attachments: N/A

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date



SUBJECT FOR DISCUSSION

Approving a Resolution for Authorization for the Inclusion of Coyote Creek Subdivision Filing No. 5 (the "Development") into the Coyote Creek Metropolitan District (the "District")

SUMMARY STATEMENT/BACKGROUND DISCUSSION

The Resolution would provide City authorization for the inclusion of Filing 5 of the Coyote Creek Subdivision (the "Development") into the Coyote Creek Metropolitan District (the "District"), and would further authorize and require the District to operate and maintain public improvements within Filing 5. The applicant is requesting authorization for the inclusion so that the District serve Filing 5, and can spread the capital and operational costs associated with the improvements more equitably between Filing 5 and Filing 6 of the Development.

The overarching purpose of the resolution is to secure consent to include Filing 5 of the Development into the boundaries of the District. The inclusion would allow the District to spread-load the capital and operational costs associated with core public improvements that will benefit both Filings 5 and 6 across a larger tax base than is currently authorized.

Background: when the Coyote Creek Metro District Service Plan (the "Service Plan") was processed and approved, the original applicant owned all of the property in Filing 6 of the Development. The original applicant has since sold the property in Filing 6 to Century Communities ("Century"). Century also owns all of the property within Filing 5, and plans to develop Filing 5 and Filing 6 together. The District and Century desire to include the Filing 5 into the District so that the District can provide and maintain public improvements that benefit Filing 5 in concert with the provision of such services to Filing 6. Under the terms of the Service Plan, the inclusion requires City consent, which the applicant is seeking through the proposed resolution.

FINANCIAL CONSIDERATIONS

N/A

LEGAL/POLITICAL CONSIDERATIONS

Not applicable. Century, the owner of 100% of the property to be included has provided a written consent to the inclusion, a copy of which has been provided to staff. Further, subsequent to City approval of the proposed resolution, Century will be required under state law to submit a petition to the District to initiate and effectuate the inclusion.

ALTERNATIVES/OPTIONS

- 1.) Adopt the Resolution.
- 2.) Do not adopt the Resolution.
- 3.) Adopt the Resolution with additional conditions.
- 4.) Continue action on Resolution until the next Council meeting.

STAFF RECOMMENDATIONS

Staff recommends approval of the resolution consenting to inclusion.

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

Attachments:

- a. Proposed Resolution
- b. Exhibit A and B to Resolution Consenting to the Inclusion

RESOLUTION NO. 2025Rxx

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORT LUPTON, COLORADO CONSENTING TO INCLUSION OF PROPERTY

WHEREAS, the Service Plan for the Coyote Creek Metropolitan District (the “**District**”) was approved by the City of Fort Lupton (the “**City**”) on January 21, 2025 (the “**Service Plan**”) to serve certain residential development or property commonly referred to a Coyote Creek Filing No. 6 (the “**District Boundaries**”); and

WHEREAS, the Service Plan requires the District and City to enter into a Maintenance Services Intergovernmental Agreement requiring the District to operate and provide maintenance and upkeep services (“**Maintenance**”) within the District Boundaries on City-owned parks and open space and to provide snow-removal services (“**Services**”) within the District Boundaries on City-owned streets that are not arterial or collector roads; and

WHEREAS, subsequent to the City’s approval of the District’s Service Plan, the Developer sold all interest in the Initial District Boundaries to Century Land Holdings, LLC (“**Century**”); and

WHEREAS, Century is also the 100% owner of the residential development or property commonly referred to as Coyote Creek Filing No. 5 (the “**Inclusion Property**”); and

WHEREAS, the Inclusion Property is not currently located within the District Boundaries; and

WHEREAS, the inclusion property is not currently located within another metropolitan district; and

WHEREAS, the District and Century desire to include the Inclusion Property into the District Boundaries to allow for the provision of the Maintenance and Services to the Inclusion Property; and

WHEREAS, the District and Century desire to include the Inclusion Property into the District Boundaries to allow for centralized provision of non-City owned public improvements and the operation and maintenance of same for both the District Boundaries and the Inclusion Property; and

WHEREAS, § 32-1-401(4), C.R.S. provides that no special district shall include property located in a city and county unless the governing body of such city and county has adopted a resolution of approval authorizing such inclusion pursuant to section 32-1-204.5, C.R.S. or waives its right to require such resolution in its sole discretion; and

WHEREAS, the Service Plan for the District (the “**Service Plan**”) provides that the District shall not include within its boundaries any property outside the Initial District Boundaries without the prior written consent of the City; and

WHEREAS, the District anticipates receiving a Petition for Inclusion for the Inclusion Property from Century to be included within the District Boundaries, said property being more particularly described in **Exhibit A** attached hereto; and

WHEREAS, the Inclusion Property is located adjacent to the District Boundaries; and

WHEREAS, vicinity maps of the District Boundaries and the Inclusion Property are attached hereto as **Exhibit B**; and

WHEREAS, upon receipt of the Petition for Inclusion of the Property from Century, the District desires to include such Inclusion Property into its boundaries, but must be in receipt of this Resolution as a condition precedent to such inclusion; and

WHEREAS, the City Council has reviewed the Request for Consent and finds that it is in the best interests of the Town to provide the requested consent.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FORT LUPTON, COLORADO:

- I. The City Council has jurisdiction to hear this matter.
- II. Pursuant to Section 32-1-401(4), C.R.S., City Council hereby authorizes and consents to the inclusion of the Inclusion Property described in Exhibit A attached hereto within the Coyote Creek Metropolitan District.
- III. This resolution is effective upon its approval by City Council.
- VI. This Resolution shall be filed in the records of the City and a copy thereof submitted to the District.
- VII. All prior resolutions or any parts thereof, to the extent that they are inconsistent with this Resolution, are hereby rescinded.

INTRODUCED, READ AND PASSED this ____ day of _____, 2025.

CITY OF FORT LUPTON,

By: _____
Zo Hubbard, Mayor

ATTEST:

By: _____
Maricela Peña, City Clerk

APPROVED AS TO FORM:

J. Andrew Ausmus, City Attorney

EXHIBIT A
Inclusion Property

COYOTE CREEK PUD FILING NO. 5 FINAL PLAT (LOCATED IN THE NORTHWEST QUARTER SECTION 4, TOWNSHIP 1 NORTH, RANGE 66 WEST OF THE 6TH PRINCIPAL MERIDIAN, CITY OF FORT LUPTON, COUNTY OF WELD, STATE OF COLORADO) RECORDED IN THE REAL PROPERTY RECORDS OF WELD COUNTY AT RECEPTION NO. 495275

EXHIBIT B
Vicinity Maps

DISTRICT BOUNDARIES VICINITY MAP
(Filing No. 6)



INCLUSION PROPERTY VICINITY MAP
(Filing No. 5)

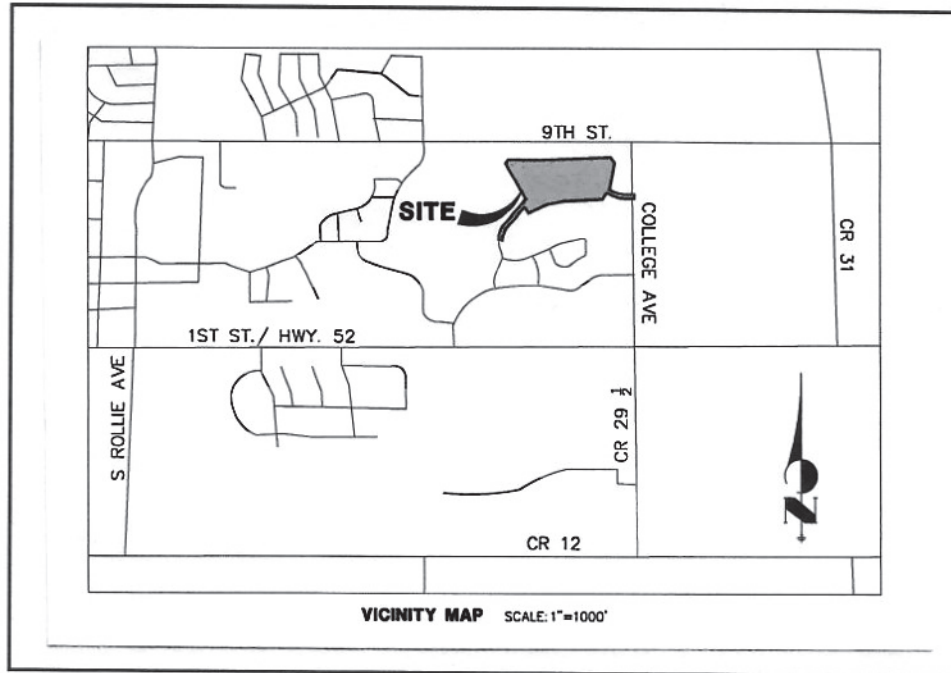


EXHIBIT A
Inclusion Property

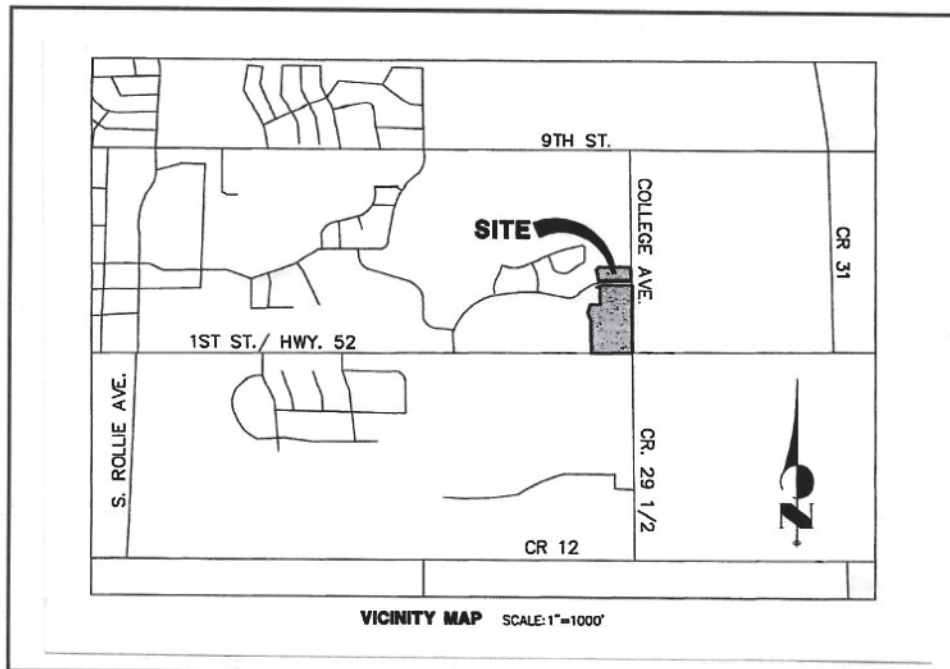
COYOTE CREEK PUD FILING NO. 5 FINAL PLAT (LOCATED IN THE NORTHWEST QUARTER SECTION 4, TOWNSHIP 1 NORTH, RANGE 66 WEST OF THE 6TH PRINCIPAL MERIDIAN, CITY OF FORT LUPTON, COUNTY OF WELD, STATE OF COLORADO) RECORDED IN THE REAL PROPERTY RECORDS OF WELD COUNTY AT RECEPTION NO. 495275

EXHIBIT B
Vicinity Maps

DISTRICT BOUNDARIES VICINITY MAP
(Filing No. 6)



INCLUSION PROPERTY VICINITY MAP
(Filing No. 5)





SUBJECT FOR DISCUSSION

Adopting an Ordinance Approving the Submission of a Ballot Issue to the Registered Voters Voting in the Coordinated Election to be Held November 4, 2025, a Ballot Issue Pertaining to the Continuance of the Water Sales Tax of 1% for Water Acquisition and Improvement Fund, Declaring an Emergency and Setting the Title and Content of the Ballot for the Election

SUMMARY STATEMENT/BACKGROUND DISCUSSION

On November 3, 1991 the citizens of Fort Lupton approved Ordinance 602 which provides for a one percent (1%) sales and use tax for a water acquisitions and improvement fund, which tax was made a part of the Fort Lupton Sales and Use Tax Municipal Code. The original tax was for a period of fifteen years and would have originally expired on January 1, 2007.

On November 1, 2005, the City's voters approved a twenty-year extension of the tax, effective January 1, 2007 and expiring January 1, 2027

This tax, set forth in the Fort Lupton Municipal Code, is necessary for the continued maintenance, and capital improvements of the City's public water system and funding for acquisition of water, water rights, and water storage for the next twenty years. The moneys collected from the tax shall be used for the purposes of acquiring, conveying and treating water, and for the construction of infrastructure, improvements, and payment of any related debt.

Any applicable provisions of the City Code may need amended by Ordinance of the City Council consistent with this Ballot Issue.

Emergency Declaration. Because of the necessity of submitting this ordinance to meet the election scheduling demands, an emergency exists, and the provisions of this ordinance are hereby declared to be necessary to the immediate preservation of the public health and safety, and it shall become effective upon adoption and compliance with the provisions of Section 31-16- 105, Colorado Revised Statutes.

FINANCIAL CONSIDERATIONS

N/A

LEGAL/POLITICAL CONSIDERATIONS

ALTERNATIVES/OPTIONS

1. Approve the submission of the Ballot Issue to the Registered Voters.
2. Deny the submission and provide further guidance to Staff.

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

STAFF RECOMMENDATIONS

Staff seeks approval of the submission.

Attachments: a. Proposed Ordinance

ORDINANCE NO. 2025-xxx

INTRODUCED BY:

AN ORDINANCE OF THE CITY OF FORT LUPTON APPROVING THE SUBMISSION OF A BALLOT ISSUE TO EXTEND UNTIL JANUARY 1, 2047, THE ONE PERCENT (1%) SALES AND USE TAX FOR THE WATER ACQUISITION AND IMPROVEMENT FUND, SCHEDULED TO EXPIRE JANUARY 1, 2027 WITH RESTRICTIONS ON THE USE OF THE REVENUE FROM THE TAX

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT LUPTON, COLORADO, AS FOLLOWS:

Section 1: On November 3, 1991 the citizens of Fort Lupton approved Ordinance 602 which provides for a one percent (1%) sales and use tax for a water acquisitions and improvement fund, which tax was made a part of the Fort Lupton Sales and Use Tax Municipal Code. The original tax was for a period of fifteen years and would have originally expired on January 1, 2007.

Section 2: On November 1, 2005, the City's voters approved a twenty-year extension of the tax, effective January 1, 2007 and expiring January 1, 2027.

Section 3: This tax, as now set forth in the Fort Lupton Municipal Code, is necessary for the continued maintenance, and capital improvements of the City's public water system and funding for acquisition of water, water rights, and water storage for the next twenty years. The moneys collected from the tax shall only be used for the purposes set forth in the ballot issue.

Section 4: The City Council has determined that it is in the best interests of the health, safety and welfare of the people of the City that the registered electors of the City be given an opportunity at the November 4, 2025 coordinated election to vote "yes" or "no" to approve this ordinance to extend this sales and use tax from January 1, 2027 to January 1, 2047.

Section 5: The form of "BALLOT ISSUE" attached to this Ordinance is hereby approved and ordered submitted to the voters on November 4, 2025.

Section 6. Emergency Declaration. Because of the necessity of submitting this ordinance to meet the election scheduling demands, an emergency exists, and the provisions of this ordinance are hereby declared to be necessary to the immediate preservation of the public health and safety, and it shall become effective upon adoption and compliance with the provisions of Section 31- 16- 105, Colorado Revised Statutes.

INTRODUCED, READ, AND PASSED ON FIRST READING, AND ORDERED PUBLISHED this 5th day of August 2025.

PUBLISHED in the Fort Lupton Press the 14th day of August 2025.

FINALLY READ BY TITLE ONLY, PASSED AND ORDERED FINALLY PUBLISHED by title only this ___th day of September 2025.

PUBLISHED in the Fort Lupton Press the ___th day of September 2025.

EFFECTIVE (after publication) the ___th day of September 2025.

CITY OF FORT LUPTON, COLORADO

Zo Hubbard, Mayor

ATTEST:

Maricela Peña, City Clerk

Approved as to form:

Andy Ausmus, City Attorney

CITY OF FORT LUPTON

BALLOT ISSUE

WITHOUT INCREASING ANY TAX RATE OR IMPOSING ANY NEW TAX, SHALL THE CITY OF FORT LUPTON SALES AND USE TAX OF 1% DEDICATED TO WATER PURPOSES FOR THE WATER ACQUISITION AND IMPROVEMENT FUND, APPROVED BY THE VOTERS IN 1991 AND EXTENDED IN 2005, WHICH IS SCHEDULED TO EXPIRE ON JANUARY 1, 2027, BE EXTENDED TO JANUARY 1, 2047, AND SHALL THIS FUND BE USED SOLELY FOR THE PURPOSE OF ACQUIRING, CONVEYING AND TREATING WATER, AND FOR THE CONSTRUCTION OF INFRASTRUCTURE, IMPROVEMENTS, AND PAYMENT OF ANY RELATED DEBT; SHALL APPLICABLE PROVISIONS OF THE CITY CODE BE AMENDED BY ORDINANCE OF THE CITY COUNCIL CONSISTENT WITH THIS BALLOT ISSUE AND SHALL SUCH TAX REVENUES AND ANY INTEREST THEREON BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE AND NOTWITHSTANDING ANY REVENUE EXPENDITURE LIMIT CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?



SUBJECT FOR DISCUSSION

Award Contract to D2 Consultants, LLC for an Amount Not to Exceed \$199,335.00 for Engineering Services for the Non-Potable System Master Plan Project from the Utility Fund.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

The City is expanding use of the Non-Potable water system in recent years. A Master Plan and analysis for the irrigation system is needed to determine available supplies, system capacity and required improvements to support the City's water supply resources.

The D2 Consultants proposal includes evaluating the hydrogeology, conducting unit response functions to support a water rights case, project future use, and determine required projects with estimated costs.

The Master Plan study can begin immediately upon approval of this agreement

FINANCIAL CONSIDERATIONS

The 2025 budget includes \$400,000 for the Water Strategy Plan in the Utility Fund as match for \$400,000 of grant funding in the Water Sales Tax Fund. The City has received a DOLA EIAF grant of \$100,000 for the Non-Potable Master Plan. Staff has also applied for a Colorado Water Conservation Board Grant for the Comprehensive Water Strategy Plan, of which this effort is a part of.

LEGAL/POLITICAL CONSIDERATIONS

Not Applicable.

ALTERNATIVES/OPTIONS

- A. Approve the agreement with D2 Consultants
- B. Reject agreement.
- C. Select a different consultant

STAFF RECOMMENDATIONS

Staff recommends approving contract agreement with D2 Consultants, LLC for not to exceed \$199,335.00 for the Non-Potable Water System Master Plan Project from the Utility Fund.

Attachments: a. PW Engineering Services Agreement – D2 Consultants

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date



City of Fort Lupton, Colorado

PUBLIC WORKS Agreement

This PUBLIC WORKS Agreement is entered into by and between the **City of Fort Lupton, Colorado** (hereinafter "City") and **D2 Consultants, LLC** (hereinafter "CONSULTANT").

WHEREAS, the parties hereto agree in consideration of the covenants, payments and agreements set forth herein as follows:

1. SCOPE OF SERVICES. CONSULTANT shall perform the services for Fort Lupton included in the scope of work set forth and incorporated herein as **Exhibit A**. CONSULTANT confirms it possesses all necessary permits and professional licenses, as needed and is in good standing with the State of Colorado. Further, Consultant states it possesses professional liability insurance and shall provide proof of same to the City upon request.

2. CONTRACT DOCUMENTS. This Agreement consists of and includes this Agreement and the scope of work set forth in **Exhibit A**. In the event of any conflict between the specific contract terms and requirements of this Public Works Agreement, including Exhibit A and any terms and conditions of Consultant, the parties specifically agree the terms of this Public Works Agreement and Exhibit A shall control.

3. PERIOD OF SERVICE AND SCHEDULE. The provisions of this Agreement have been agreed to in anticipation of the orderly and continuous progress of the Project through completion of the services stated in the Proposal. The Consultant's obligation to render services hereunder will extend for any period that may reasonably be required for the completion of said services. Consultant shall take all commercially reasonable steps to comply with deliverable schedules and consistent with Consultant's professional responsibility.

4. CONTRACT SUM. The City shall pay to the Consultant for performance and completion of the work and or services encompassed by this Agreement, and the Consultant will accept as full compensation therefore the sum of not to exceed **\$ 199,335.00**, as set forth in the Fee Schedule incorporated into **Exhibit A**, and subject to confirmation by the City of completion of the scope of work in accordance with the contract documents attached hereto. Said amounts shall be paid only upon review and acceptance of the work by the City, in its sole discretion, including completion by the Consultant of any review corrections as determined by the City.

5. **CONTRACT APPROPRIATIONS/NO CHANGE ORDERS.** The City states no change orders shall be allowed unless approved in writing by the City. City states that the amount of money appropriated for this Agreement is equal to or in excess of the contract amount. No change order to this Agreement requiring additional compensable work to be performed, which work causes the aggregate amount payable under this Agreement to exceed the amount appropriated for the original contract shall be issued by the City unless the City notifies the Consultant in writing, that lawful appropriations to cover the costs of this additional work has been made and the change order is approved by the City in its sole discretion in writing. City shall have the right to make changes within the general scope of Consultant's services, with an appropriate change in compensation and schedule, upon execution of a mutually acceptable amendment or change order signed by authorized representatives of City and Consultant.

6. **AMENDMENT/NO ASSIGNMENT.** No modification or amendment of this Agreement shall be valid unless in writing and signed by all parties to this Agreement. Consultant's services will be performed solely for the benefit of City and not for the benefit of any other persons or entities. Neither City nor Consultant shall assign or transfer interest in this Agreement without the written consent of the other.

7. **COMPLETE AGREEMENT.** This Agreement, and the exhibits hereto, shall constitute the entire agreement between the parties with respect to the subject matter hereof and there are no agreements, representations or warranties other than as set forth herein. ***IN THE EVENT OF A CONFLICT BETWEEN THE SPECIFIC TERMS AND REQUIREMENTS OF THIS PUBLIC WORKS AGREEMENT AND TERMS AND CONDITIONS OF THE CONSULTANT, THE PARTIES SPECIFICALLY AGREE THE TERMS OF THIS PUBLIC WORKS AGREEMENT AND EXHIBIT A SHALL CONTROL.***

8. **DOCUMENTS.** All documents prepared by Consultant pursuant to this Agreement shall become the exclusive property of the City after full payment therefore. The parties expressly acknowledge that the work was specifically ordered or commissioned by the City, and further agree that it shall be considered Instruments of Service and Consultant shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Services to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Consultant. The Consultant grants to the City a nonexclusive license to use the Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project. The license granted under this section permits the City to authorize the Contractor, Subcontractor, and suppliers, to reproduce applicable portions of the Instruments of Services, solely and exclusively for use in performing services or construction for the project. If the Consultant rightfully terminates this Agreement for cause the license granted in this section shall terminate. In the event the City uses the Instruments of Services without retaining the authors writing authorization, the City releases the Consultant from all claims and causes of action arising from such uses. The City, to the extent permitted by law, further agrees to indemnify and hold harmless the Consultant from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to

the extent such cost and expense arise from the City's use of the Instruments of Services under this section. Except for the license granted under this section, no other license or right shall be deemed granted or implied under this Agreement. The City shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without prior written agreement from the Consultant. Any unauthorized use of the Instruments of Services shall be at the City's sole risk and without liability to the Consultant.

9. TERMINATION. Services may be terminated by City or Consultant by giving (7) seven days' written notice in the event of substantial failure to perform in accordance with the terms hereof by the other party through no fault of the terminating party. If terminated for cause, the City shall not be obligated to pay Consultant for work performed after the notice or that was not otherwise approved by the City. The City may terminate this Consultant Agreement without cause with thirty (30) days' written notice. City shall pay Consultant for any services performed, completed and approved in writing by the City prior to the date of the notice to terminate for convenience.

10. SEVERABILITY. In the event any portion of this Agreement is held to be unenforceable, the unenforceable portion of this Agreement will be deleted and the remaining provisions of the Agreement shall continue in full force and effect.

11. GOVERNING LAW. This Agreement shall be governed by the laws of the State of Colorado. All parties agree that any dispute regarding enforcement of this Agreement shall be filed in Weld County District Court after first attempting in good faith to submit the dispute to mediation. Submission of any dispute to mediation shall be a condition precedent to filing litigation in this matter, other than the request for injunctive relief.

12. OSHA REQUIREMENTS. Consultant agrees that it alone bears the responsibility for providing a safe and healthy work environment and shall provide its employees with adequate orientation and training to safely perform the scope of work set forth in this contract. Consultant acknowledges and agrees that with respect to the scope of work under this contract, it shall comply with all obligations and assume all responsibilities for its actions regarding all OSHA rules and regulations.

13. NO WAIVER OF GOVERNMENTAL IMMUNITY. The City, its elected officials, officers and employees are relying upon, and do not waive or intent to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities and protections provided by the Colorado Governmental Immunity Act, C.R.S. Sec. 24-10-101 et seq. as amended or otherwise available to the City. Nothing herein shall operate as a waiver of any right the City has of governmental immunity under Colorado law which is specifically herein reserved.

14. INDEPENDENT CONTRACTOR. Consultant is a separate, legal entity from the City and the parties make this Agreement accordingly with the understanding that Consultant at all times is acting as an independent contractor and not an employee or agent of the City. All persons retained by Consultant to perform services pursuant to this Agreement shall be employees or independent contractors of Consultant and are not employees, contractors or agents of the City. Consultant does not have the authority to bind the City by contract or otherwise.

15. FORCE MAJEURE. Neither party shall be liable or responsible to the other party nor be deemed to have defaulted under or breached this Agreement for failure or delay in fulfilling or performing any obligation under this Agreement when such failure or delay is caused by or results from causes beyond the reasonable control of the affected party, including but not limited to fire, floods, embargoes, pandemics, wars, acts of war (whether war is declared or not), insurrections, riots, civil commotions, strikes, lockouts or other labor disturbances, instances affecting public health including pandemics, acts of God or acts, omission, or delays in acting by any governmental authority. Provided, however, that the party so affected shall use reasonable efforts to avoid or remove such causes of non-performance, and shall continue performance hereunder with reasonable dispatch whenever such causes are removed. Either party shall provide the other party with prompt written notice of any delay or failure to perform that occurs by reason of force majeure. The parties shall mutually seek a resolution of the delay or the failure to perform as noted above.

16. INDEMNIFICATION BY CONSULTANT. Consultant shall indemnify and hold the City harmless from damages caused by Consultant's negligence, including but not limited loss, liability, expenses, suit or claim, or claim for injury to persons or damage to property arising out of the activities of Consultant or its sub-consultants pursuant to this Agreement. This indemnification is full and complete and is a material term of this Agreement. Consultant shall notify its insurance carrier immediately of any possible claim.

17. STANDARD OF CARE.

a. The standard of care for all services performed or furnished by Consultant under this Agreement will be the care and skill ordinarily used by members of the Consultant's profession.

b. Re-performance of services that fail to meet the standard of care shall be Consultant's obligation.

18. LIABILITY INSURANCE

1. Comprehensive General Liability

a. The Consultant shall name the City as an additional insured on any applicable insurance policy. The Consultant shall purchase and maintain in force a Comprehensive General Liability Insurance Policy and such other insurance that is appropriate or applicable for the work being performed and services furnished and shall provide protection from claims set forth hereinbelow which may arise out of or result from the Consultant's

performance and furnishing of the work and the Consultant's other obligations under the Contract Documents, whether performed or furnished by the Consultant, or by any Subcontractor, for:

- i.** Claims under workers' compensation, disability benefits, and other similar employee benefit acts;
 - ii.** Claims for damages because of bodily injury, occupational sickness or disease, or death of the Consultant's employees;
 - iii.** Claims for damages because of bodily injury, sickness or disease, or the death of any person other than the Consultant's employees;
 - iv.** Claims for damages insured by personal injury liability coverage which are sustained:
 - a)** by any person as a result of an offense directly related to the employment of such person by the Consultant; or
 - b)** Claims for damages, other than to the Work itself, because of injury to or the destruction of tangible property wherever located, including the loss of use resulting therefrom;
 - c)** Claims for damages because of bodily injury or the death of any person or property damage arising out of the ownership, maintenance, or use of any motor vehicle.
- (a)** The insurance required shall include the specific coverages, and be written for not less than the limits of liability and coverages specified or required by Colorado Law, whichever is greater.
- i.** If applicable, Workers' Compensation and related coverages:
 - a)** State of Colorado Statutory
 - b)** Applicable Federal Statutory
 - c)** Employer's Liability \$ 100,000 each accident
 \$ 500,000 disease, policy limit
 \$ 100,000 disease, each employee
 - (b)** The Consultant's Comprehensive General Liability Insurance Policy shall include:
 - i.** General Aggregate \$ 1,000,000
 - ii.** Personal and Advertising Injury \$ 500,000
 - iii.** Each Occurrence (Bodily Injury and Property Damage) \$ 500,000

2. Automobile Liability

Combined Single Limit of \$ 1,000,000

3. If applicable, Professional Liability

Limits of Liability:

Aggregate \$ 2,000,000

Per Claim \$ 1,000,000

- 19. APPROVAL REQUIRED.** This Agreement is subject to the final approval of the Fort Lupton City Council and signature by the Mayor of Fort Lupton.

EXECUTED THIS 5th DAY OF August, 2025.

CITY OF FORT LUPTON, COLORADO

BY: **Zo Hubbard**

TITLE: **Mayor**

MCGRANE WATER ENGINEERING, LLC:

BY: **Daria Drago**

TITLE: **Principal**



July 27, 2025

Mr. Roy Vestal - Public Works Director
City of Fort Lupton, Colorado
130 S. McKinley Ave.
Ft. Lupton, CO 80621

Via email at: Rvestal@FortLuptonCo.Gov

RE: Proposal – Ft Lupton Non-Potable Water System Master Plan

Mr. Vestal,

D2 Consultants (D2) is pleased to provide the City of Ft Lupton (City) this proposal for development of a Non-Potable Water System Master Plan.

PROJECT UNDERSTANDING

It is our understanding that the City is pursuing Colorado Water Conservation Board (CWCBC) funding for multiple water projects to support the City's anticipated growth. One of the critical pieces in the City's overall Water Strategy Plan is expansion of the non-potable water system to serve future growth and reduce treated water costs. This proposal is based on review of the draft Water Strategy Plan, review of the McGrane Water Engineering (MWE) groundwater evaluation proposal dated June 2025, correspondence with the City, the City's surface water engineer, Todd Williams, and Dennis McGrane, as well as, a site visit conducted on June 2, 2025. The City intends to use this proposal to support its CWCBC funding application.

There are multiple planning and water initiatives underway for the City and this proposal is intended to integrate with the other efforts to support the advancement of the City's water system improvements. To that end, we envision working closely with the City staff and the consultant teams to minimize overlap of work products and to provide timely input to other efforts.

SCOPE OF WORK

Task 1 - Review Existing Data & Kick-off Meeting

D2 will review existing data including:

1. Current demands/meter readings for past 5 years
2. Demand/growth projections
3. Public right of way and easements
4. Local hydrology
5. Water rights
6. Master Plans including but not limited to:
 - a. 2024 Water Master Plan by Burns and McDonald
 - b. 2025 Comprehensive Plan
7. GIS shapefiles including but not limited to:

- current infrastructure – wells, pipelines, tanks, pump stations
- existing irrigated areas
- future demand
- local hydrology (from MWE)

Upon review of the data, D2 recommends a kickoff meeting to meet key personnel, review status and inputs from concurrent efforts, and discuss project objectives and milestones.

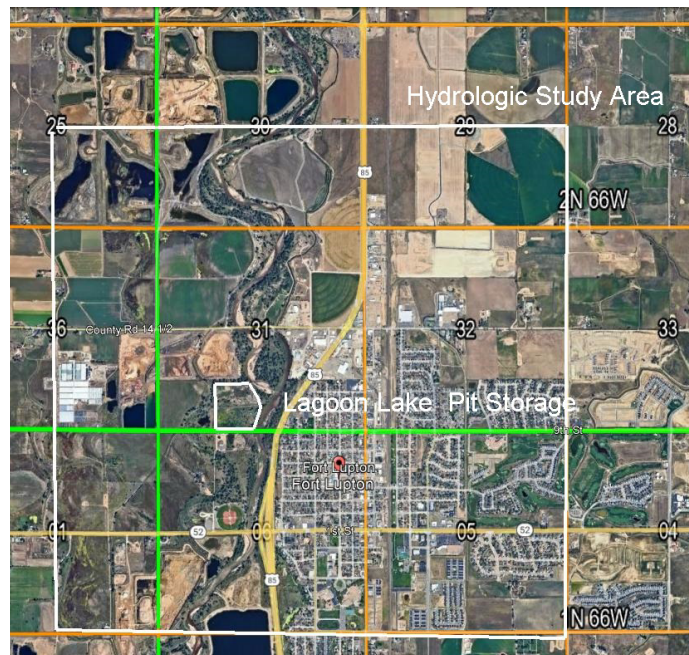
Deliverable: 1) Meeting minutes from Kick-off meeting identifying objectives and milestones.

Assumptions: 1) All data is readily available from the City, its consultants, or publicly available sources.

Task 2 - Create Maps

D2 will create figures using GIS data comparing areas of growth, irrigation demands, pipeline sizes, existing wells, water rights, and hydrology to enable the team to evaluate new infrastructure (pipelines and wells) to tie into the non-potable irrigation system. This task will rely on the hydrogeologic model developed by MWE under a separate contract of local hydrology in the area shown in Figure 1 below. It will also consider the existing infrastructure and hydraulic pipeline models provided by the City in Task 1.

Figure 1 – MWE hydrogeologic model study area



Deliverable: 1) Figures for review and discussion, developed as needed to illustrate and identify relevant factors, conflicting data, or areas needing clarity.

Assumptions: 1) Formal maps are not needed at this point.

Task 3 - Develop 30% Non-Potable Plan

D2 will evaluate the relevant data including but not limited to existing infrastructure, planned infrastructure, the hydrogeology of the area, the specific known developments coming in the immediate

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future, long term projected growth (20 yrs), water rights, etc. and prepare a memo regarding the non-potable plan for review and discussion with City staff and other consultants. We anticipate this preliminary plan/memo will:

- summarize the data collected and reviewed,
- identify number of wells needed to meet short term and long-term irrigation demand,
- identify draft well locations for further study,
- identify major pipeline infrastructure routes,
- identify next steps and data needs for drafting the non-potable master plan, and
- include an outline for the non-potable master plan. The non-potable master plan outline identified in the Water Strategy Plan will be the starting point and will be refined and fleshed out at this stage.

1.1. Current Water System

- Water Supply
- Water Distribution System
- Pressure Zone Delineation
- Level of Service

1.2. Water Demands

- Water Consumption
- Customer Class Analysis
- Large Water Users
- Water Production
- Diurnal Evaluation
- Seasonal Demand Profile
- Nonrevenue Water Trends
- Population Growth and Water Demand Projection
- Population Growth Areas

1.3. Model Development and Master Planning

- Distribution System Data Summary
- Hydraulic Model Construction
- Distribution Piping Data
- Node Data
- Well/Pump Data
- Storage Tank Data
- Pump Station Data
- Current Demand Allocation
- Future Demand Allocation

1.4. Hydraulic Analysis

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- Current Conditions Analysis
- Velocity and Headloss Results
- Minimum Pressure Results
- Maximum Pressure Results

1.5. Future Conditions Analysis (20-Year Planning Period)

- Current Conditions Analysis
- Velocity and Headloss Results
- Minimum Pressure Results
- Maximum Pressure Results

Deliverable: 1) Memo summarizing the above items. 2) Refined outline of Non-Potable Master Plan.

Assumptions: 1) Minimal revisions will be required as this is a working document, not a final product. 2) Inputs, such as demand projections, will be completed prior to Notice to Proceed and provided to D2 by the City.

Task 4 - Workshop/Meeting

We propose a workshop/working meeting with the City and appropriate consultants. The purpose of the meeting will be to discuss the direction of the non-potable plan as it relates to the other planning efforts concurrently underway, clarify unknowns and questions that arise during the initial efforts, and identify any mid-course corrections needed prior to drafting the non-potable plan. The intent will be to encourage integration of the non-potable plan with the other water strategy pieces and minimize overlap of work effort between consultants and clarify knowledge gaps.

Deliverable: 1) Meeting minutes.

Assumptions: 1) Meeting will not exceed 6 hours and will be hosted by the City.

Task 5 - System Evaluation and Non-Potable Planning

D2 will further evaluate the non-potable system given the inputs and discussion provided by the previous tasks and will specifically address the following:

- D2 will work with Dennis McGrane of McGrane Water Engineering (MWE), to prioritize/rank the potential new well sites and identify likely yields from new wells at each location. Additionally, we will identify recommended next steps for evaluating/confirming well yields on a timeline consistent with the projected growth provided by the 2025 Comprehensive Plan under development.
- Under a separate proposal, MWE will review the yields, water levels and maintenance history of the existing non-potable wells and will make recommendations on timing and opinions of probable costs for re-drilling, pump replacement, and/or rehabilitation efforts to extend the life and yield of the existing system. These recommendations will be incorporated into the Non-Potable Master Plan. The current operating wells identified in the Water Strategic Plan are as follows:

<u>Well</u>	<u>Permit #</u>	<u>Yield (gpm)</u>	<u>Age (yrs)</u>
1	19493-1/RF-151	1297	63 *inactive?

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3	19493-3/RF-545	1096	56
4	12626-R	996	68
5	20026-R	1095	83
13	15273-R	996	78
18	6588-RF/34329-F	500	74

- D2 will work with the City and appropriate consultants to pair recommended non-potable pipeline routes with potable and stormwater pipeline projects identified in the relevant Master Plans as needing to be replaced and/or upsized. Pairing the installation of the non-potable pipes with other linear construction projects will reduce construction costs by sharing trenching, easement acquisition, traffic control, and mobilization costs.
- D2 will consider water rights limitations for non-potable supplies, including the well sites; and will work with Todd Williams of Williams and Weiss Consultants, LLC (WWC) to identify trigger points for when additional augmentation supplies and water rights cases may need to be pursued to meet future non-potable demand. Preliminary discussions with WWC indicate yield for new wells and ease of integration with existing infrastructure and projected growth are a higher priority for well site selection than water rights; however, further consideration will be given as to how the existing water rights portfolio syncs with the projected non-potable demands.
- Although the City has switched to 100% C-BT water for its potable supply, some consideration will be given in the non-potable master plan for redundancy and emergency use of non-potable supplies as backup to the potable system.
- A simplistic system model will be developed identifying existing and future system conditions such as friction loss, pressures, velocities and demand scenarios. This model will help identify and prioritize the recommended short term (5 year) and long-term (20 year) capital improvement projects and milestones triggering the need to start engineering and construction of major projects identified in the Master Plan.

Deliverable: 1) Existing conditions Figure(s). 2) Buildout conditions Figure(s). 3) Memo summarizing capital improvement recommendations, assumptions and prioritization process.

Assumptions: 1) D2 will email the drafts of the above deliverables to the City team for review and comment. 2) Existing well evaluation and recommendations by MWE is estimated at \$25,000. We recommend a separate scope from MWE for this effort to be developed after the kickoff meeting. 3) EPANET is sufficient for building the system models.

Task 6 - Draft Non-Potable Master Plan

D2 will draft the master plan to summarize the efforts, data collected and evaluated, model scenarios and assumptions, and recommended capital improvement plans based upon the results of the previous tasks. The Master Plan will discuss the inputs, assumptions and process defined above and illustrated in the figures in a clear, concise, and understandable plan for the City's use moving forward. D2 anticipates multiple appendices will be developed to provide detailed explanation of various components of the plan. The intent being to keep the primary body of the plan straightforward and understandable without being bogged down by analytical detail. Further detail and analysis will be contained in the appendices as appropriate.

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Deliverable: 1) Written Non-Potable Master Plan emailed to the City.

Assumptions: 1) D2 will email the draft plan to the City team for review and comment. 2) One round of revisions will be needed. 3) No physical copies will be printed by D2.

Task 7 - Project Management and Coordination

Due to the concurrent planning and water supply efforts underway by the City, as well as, the fluid and integrated nature of Master Planning efforts, D2 anticipates a high level of communication and cooperation will be with the City staff and other key consultants to ensure this Non-Potable Master Plan considers developments identified and recommended by other related efforts. A weekly call lasting 1 hour is suggested for the duration of the project and up to two additional in person meetings have been budgeted to accommodate integration, review, and course correction for new developments that arise over the course of this project.

Deliverable: 1) Meeting minutes, periodic updates, and communications as appropriate with City staff.

Assumptions: 1) City Council presentation is not included in this budget but can be accommodated if desired for an additional fee. 2) Four total in person meetings are budgeted, two in this task, the kickoff meeting and Task 4 above. 3) In person meetings will be held in Ft Lupton.

Task 8 – Recharge Model/Tool Development

D2 and MWE will develop a GIS tool to identify and evaluate potential recharge sites for the City. The product will be a GIS-based multi-criteria decision analysis (GIS-MCDA) tool used to develop suitability maps of potential recharge sites. The tool will also be able to estimate underground return flow patterns for the sites (URF) for water rights augmentation timing consideration.

Suitability will be scored/dependent on the following factors:

1. Surficial Geology
2. Extent of Alluvial Aquifer
3. Land Use/Land Cover Type
4. Depth to Water Table (Unsaturated thickness of aquifer)
5. Saturated Thickness of Alluvial Aquifer

Each dataset will be divided into categories comprised of either a *type* (e.g., land cover) or a *range of values* (e.g., depths to water) depending on the dataset, and given a score from 0 to 5, with 5 being the most favorable for a potential recharge location. Value-range-based categories (i.e., 0-10; 10-20; 20-30; etc.) will likely be used for aquifer saturated and unsaturated thickness parameters. Each dataset will be weighted equally (unless the Team decides differently), then summed into a total score for each location. The final summed dataset will have a valued-based polygon shapefile with scores up to 25 (5 factors multiplied by a maximum score of 5). This score will be used to guide the City on where physical recharge attributes are best, which will help identify potential sites so that property access or other acquisition-related factors can also be considered.

Deliverable: 1) The deliverables will include small-scale maps (can fit on one page) showing scored grids for each category type (5 maps), plus the final total score (one map) with ownership parcels (from the County Assessor's office) and canals and laterals that can be used to convey recharge water to the sites. We will also provide larger scale maps (i.e., zoomed in) that are better for field work and reconnaissance. 2) GIS-based recharge evaluation tool for future use of sites as they are proposed.

Assumptions: 1) Field work is not anticipated; however, the tool can be refined in the future as field work is performed and additional data is collected from test holes, etc. 2) All data sets are readily available either from the City or public sources.

Task 9 – Overall Water Rights Evaluation

We anticipate overlap between this task and the water rights considerations in the non-potable master plan; however, we listed this task separately to clarify that a non-potable water rights plan cannot be considered independently from the rest of the City's water rights portfolio. Therefore, this task is a catch-all water rights task where we propose to sync the augmentation needs for the projected potable demand with projected non-potable demands, consider recharge opportunities identified in Task 8 and then identify, evaluate, and summarize how they all interconnect so there is one water rights "playbook" for the City's Water Strategy. Additionally, as part of this task, we will evaluate the potential for using stormwater detention/retention basins for recharge. We will use the tool developed in Task 8 to estimate return flow patterns for existing and proposed basins, work with WWC regarding the water rights implications and possibility of dual use of these basins for augmentation, as well as, stormwater management and include that consideration in the overall water rights plan.

Deliverable: 1) Letter report summarizing existing water rights portfolio, discussing potable and non-potable water rights' needs, identifying development triggers that may push augmentation needs for potable vs. non-potable demands, and summarize how managed aquifer recharge could play a part in future water court cases.

Assumptions: 1) One in-person meeting with water rights team and City staff. 2) Up to 2 working virtual meetings with water rights team. 3) City will provide GIS coverages of existing stormwater basins, and general locations for any known future basins.

BUDGET

The above Scope of Services will be completed on a time and materials basis. Total cost is anticipated to be between **\$170,000 and \$200,000**. Payment for our services, like other professional services, are based on the actual time spent on your behalf using our standard hourly rates. As the project proceeds and additional facts are discovered, it may be necessary to perform additional services, and some items described may not be needed. For these reasons we can only provide an estimate of the time and cost to complete the services.

FORT LUPTON NONPOTABLE MASTER PLAN		
Task	Description	Cost
1	Data Review & Kickoff Meeting	\$15,400
2	Figures	\$7,240
3	30% Plan & outline	\$20,085
4	Workshop	\$4,390
5	Evaluation/Planning	\$38,280
6	Draft Master Plan	\$12,880
7	Project Management - status updates, calls, meetings, etc	\$17,400
8	Recharge Model/Tool Development	\$14,010
9	Overall Water Rights Evaluation	\$18,650
tbd	Existing Well Evaluation by MWE	\$25,000
	Subtotal	\$173,335
	Contingency (15%)	\$26,000
	TOTAL	\$199,335

Invoices are submitted monthly for time and expenses incurred. Terms of payment are net 30 days. Services will stop whenever payment is overdue more than 45 days. The terms of this proposal will be honored for a period of 60 days. Acceptance of this proposal and authorization to proceed with the services can be indicated by signing one copy and returning it to us for our files.

SCHEDULE

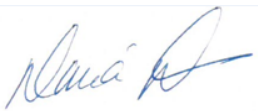
The work can be completed within **6 to 7 months** from receipt of Notice to Proceed. Delays caused by major changes in the project plans or by circumstances beyond our control, such as the delays in the 2025 Comprehensive Plan could extend the completion time.

Thank you for providing us the opportunity to present this proposal. Please do not hesitate to reach out with any questions or concerns. We look forward to working with you.

Sincerely,

D2 CONSULTANTS, LLC.

CITY OF FORT LUPTON



Daria Drago, P.E., PMP

Accepted by	Date

Printed Name:	Title

D2 Consultants, LLC

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SUBJECT FOR DISCUSSION

Approve Change Order #3 to Contract with Thalle Construction Co, Inc. for an Amount Not to Exceed \$127,078.04 for the METRO Connection FM & LS Project from the Utility Fund.

SUMMARY STATEMENT/BACKGROUND DISCUSSION

Contract was awarded to Thalle Construction on February 7, 2024 for the construction of the METRO connection force main and conversion of the WWTP to a lift station.

Change Order No. 1, issued November 12, 2024 modified the distance between marker post, increasing the total number to 33. The cost increase was \$12,250.00.

Change Order No. 2 issued March 4, 2025 provided a dewatering allowance for unanticipated groundwater interference between Stations 76+00 to 96+00 (not to exceed \$272,308.14).

Contracted construction is \$25,919,700. As of July 2025, total construction billings for the project are \$16,139,752.10 (62%). The force main is nearly complete with bypass flows to begin August 13, 2025.

FINANCIAL CONSIDERATIONS

The USDA total project budget of \$51,756,970.00 includes:

- METRO buy-in of \$20,952,970.00
- Engineering Services/Administration of \$2,292,330.00
- Construction cost of \$25,919,700.00
- Contingencies of \$2,591,970.

The 3 Change Orders amount to \$411,636.14 (approximately 16% of contingency budget).

LEGAL/POLITICAL CONSIDERATIONS

Not Applicable.

ALTERNATIVES/OPTIONS

- Approve Change Order #3
- Do not approve

STAFF RECOMMENDATIONS

Staff recommends approving Change Order No. 3 with Thalle Construction Co, Inc. for an amount not to exceed \$127,078.04 for the METRO Force Main and Lift Station Project from Utility Fund.

- Attachments:**
- a. Change Order #3 – Thalle
 - b. July 2025 USDA Pay Application Summary

Certification of Council Approval:

Ordinance No. _____

Resolution No. _____

City Clerk

Date

CHANGE ORDER NO.: 003

Owner:	City of Fort Lupton, CO	Owner's Project No.:	FTL2023-015
Engineer:	Burns & McDonnell	Engineer's Project No.:	169164
Contractor:	Thalle	Contractor's Project No.:	
Project:	Metro Connection FM & LS		
Contract Name:	Metro Connection FM & LS		
		Effective Date of Change	
Date Issued:	7/17/2025	Order:	7/17/2025

The Contract is modified as follows upon execution of this Change Order:

Description:

This Change Order covers three (3) distinct modifications of the Work and are as defined below:

Refer to attached Drawings as noted below.

- 1. Contractor shall remove and replace existing 18" DIP pipe with 18" C900 DR18 PVC pipe (CIOD) as shown on attached drawings. Refer to the attached redlined 1992 Plant As-built drawings¹**
- 2. Contractor Shall Include 2 additional 2" conduits for future mixer shown on the site plan and called out in the duct bank schedule. Route from the added future mixer location to the pump station control building through identified duct bank sections. Refer to the attached Drawings²**

Clarifications to design associated with item #2 above:

During revisions to the duct bank schedule to add the mixer, we found a need to clarify required conduits for level switches (LS-SP1-H and LS-SP2-H) in the meter vaults. Instruments were already called out on site plan and conduits shown coming from the vault to the equipment rack, but they were not included on the duct bank schedule (F2).

Additionally, while the location of Sump Pump Control Panels 1 & 2 were already identified on the Site Plan, and power and controls conduits were identified in the duct bank schedule, we found control wires from SPCP1 and SPCP2 to the PLC to be missing on the connection diagram on sheet 1E-601. The Sump Pump Control Panels have been added to 1E-601.

Lastly, we found a section of duct bank mislabeled on the Site Plan. "Duct Bank F2" stemming from Duct Bank E was revised to read properly as "Duct Bank F1."

- 3. CO #001 added additional Marker Post quantity to the Contract, however the wrong unit price was used. This change order includes the difference between the incorrect value used in CO #001 (\$875/Marker Post) and the correct unit price (\$2,000/Marker Post).**

Attachments:

¹**1992 Black & Veatch Plant As-built w/ Redlines**

²**Contract Drawings 1E-601, 1E-607, & 1ES-100**

EJCDC® C-941, Change Order.

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Page 1 of 2

Change in Contract Price		Change in Contract Times	
Original Contract Price:		Original Contract Times:	
\$ 25,919,700.00		Substantial Completion: <u>November 30th, 2025</u>	
		Ready for final payment: <u>December 31st, 2025</u>	
Increase from previously approved Change Orders		Increase/Decrease from previously approved Change Orders No.1 to No. 2:	
\$ 284,558.14		Substantial Completion: <u>0 days</u>	
		Ready for final payment: <u>0 days</u>	
Contract Price prior to this Change Order:		Contract Times prior to this Change Order:	
\$ 26,204,258.14		Substantial Completion: <u>November 30th, 2025</u>	
		Ready for final payment: <u>December 31st, 2025</u>	
Increase this Change Order:		Increase this Change Order:	
\$ 127,078.04		Substantial Completion: <u>5 working days</u>	
		Ready for final payment: <u>5 working days</u>	
Contract Price incorporating this Change Order:		Contract Times with all approved Change Orders:	
\$ 26,331,336.18		Substantial Completion: <u>December 5th, 2025</u>	
		Ready for final payment: <u>January 8th 2025</u>	

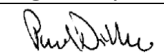
Recommended by Engineer (if required)

By: Ryan Brong 

Title: Engineer of Record

Date: 7/17/2025

Signed by Contractor

By:  Paul DiMeo

Title: Project Executive

Date: 07/28/2025

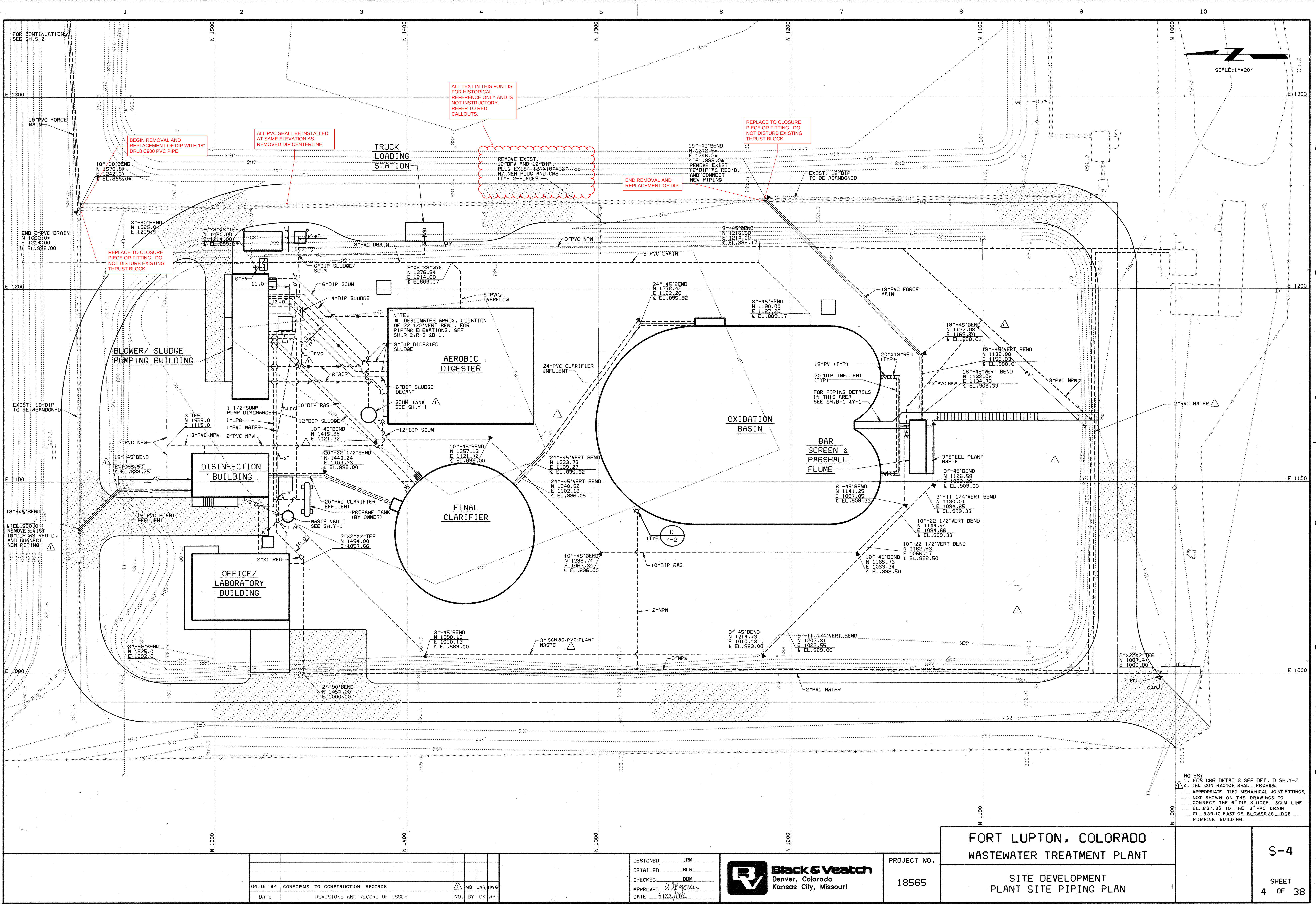
Authorized by Owner

Zo Hubbard

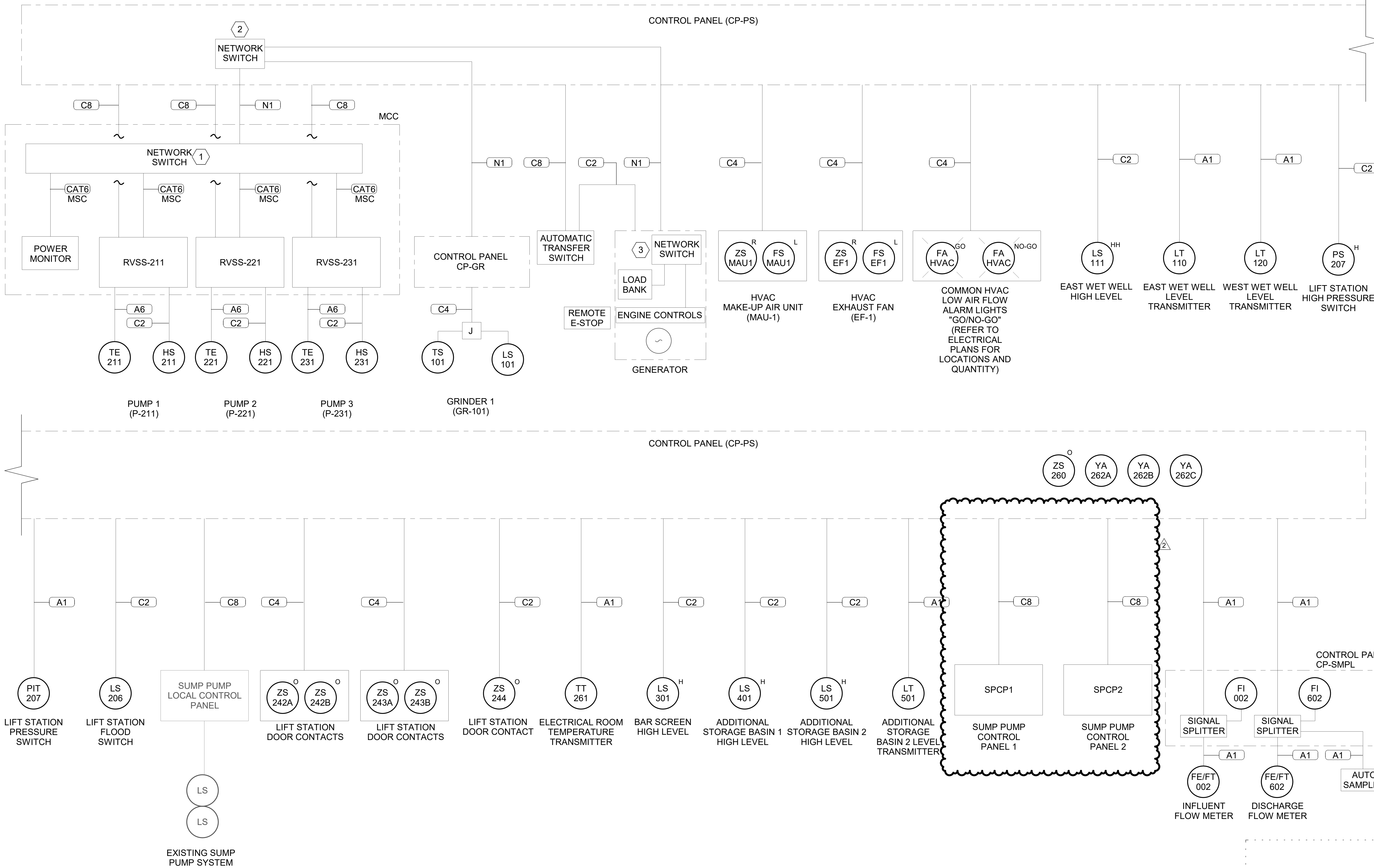
Mayor

8/05/2025

Approved by Funding Agency (if applicable)



2/27/2025 11:07:47 AM



ELECTRICAL CONNECTION DIAGRAM
NOT TO SCALE

KEYED NOTES:

1. NETWORK SWITCH INCLUDED IN MOTOR CONTROL CENTER.
2. NETWORK SWITCH INCLUDED IN CONTROL PANEL.
3. NETWORK SWITCH INCLUDED IN GENERATOR.

no.	date	by	ckd	description
0	11/20/23	MAH	AJK	ISSUED FOR BID
1	02/07/24	MAH	AJK	ISSUED FOR CONSTRUCTION
2	02/27/25	MAH	JPH	CHANGE ORDER #3



BURNS
MCDONNELL
BURNS & MCDONNELL ENGINEERING, INC
9785 Maroon Cir
Centennial, CO 80112

date	JUNE 2022	detailed	A. GIAMPETRUZZI
designed	M. HOPKINS	checked	J. RECKART

Fort Lupton
EST 1836

METRO CONNECTION
FORCE MAIN & LIFT STATION
ELECTRICAL CONNECTION DIAGRAM

project	139581	contract	
drawing	1E-601	rev.	2
sheet	of	sheets	
file			

DUCTBANK	FROM (FIELD)	TO	CONDUIT DESIGNATOR	NOTES
A	EXISTING CONDUITS/ CONDUCTORS TO REMAIN			NOTE 1
	FUTURE MIXER	MCC	4-2"C	
	LT-110	CP-PS	A1	
	LT-120	CP-PS	A1	
	LS-111-H	CP-PS	C2	
	CP-SMPL (METRO SAMPLER CONTROL PANEL)	LP1	P5	
	FI-602 (FROM METRO...	CP-PS	A1	
	TS-101-H	CP-PS	C2	
	LS-101-H	CP-PS	C2	
	GR-101	MCC	P4	
	FUTURE MIXER	MCC	4-2"C	
	SPARE		4-2"	
	LS-301-H	CP-PS	C2	
	LS-401-H	CP-PS	C2	
	ZS-402-O	CP-PS	C2	
	SPCP1	PANEL LP1-20	P1	
	SPCP1	CP-PS	C8	
	SPCP2	PANEL LP1-24	P1	
	SPCP2	CP-PS	C8	
B	EXISTING CONDUITS/ CONDUCTORS TO REMAIN	VARIOUS		NOTE 1
C	EXISTING CONDUITS/ CONDUCTORS TO REMAIN	VARIOUS		
	LS-301-H	CP-PS	C2	
	LS-401-H	CP-PS	C2	
	ZS-402-O	CP-PS	C2	
D	EXISTING CONDUITS/CONDUCTORS T...	VARIOUS		
E	LS-301-H	CP-PS	C2	
	FT-002	CP-SMPL	P1	
	FT-002	CP-SMPL	A1	
	FT-602	CP-SMPL	P1	
	FT-602	CP-SMPL	A1	
	TS-101-H	CP-PS	C2	
	LS-101-H	CP-PS	C2	
	GR-101	MCC	P4	
	FUTURE MIXER	MCC	2-2"C	
	SPARE		4-2"	
	LS-301-H	CP-PS	C2	
	LS-401-H	CP-PS	C2	
	ZS-402-O	CP-PS	C2	
	CP-SMPL (METRO SAMPLER CONTROL PANEL)	LP1	P5	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	FI-602 (FROM METRO...	CP-PS	A1	
	METRO SAMPLER	CP-SMPL (METRO SAMPLER CONTROL...	A1	
	METRO SAMPLER	CP-SMPL (METRO SAMPLER CONTROL...	P1	
	SPCP1	PANEL LP1-20	P1	
	SPCP1	CP-PS	C8	
	SPCP2	PANEL LP1-24	P1	
	SPCP2	CP-PS	C8	

DUCTBANK	FROM (FIELD)	TO	CONDUIT DESIGNATOR	NOTES
F1	SPCP1	PANEL LP1-20	P1	
	SPCP1	CP-PS	C8	
	SPCP2	PANEL LP1-24	P1	
	SPCP2	CP-PS	C8	
	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	SP1	SPCP1	MSC	
	LS-SP1-H	SPCP1	C2	
F2	SP2	SPCP2	MSC	
	LS-SP2-H	SPCP2	C2	
	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	FUTURE MIXER	MCC	2-2"C	
	FUTURE MIXER	MCC	2-2"C	
	FUTURE MIXER	MCC	2-2"C	
	LT-110	CP-PS	A1	
G	LT-120	CP-PS	A1	
	LS-111-H	CP-PS	C2	
	GENERATOR	ATS	2 SETS (4-500 KCMIL, #2/0 AWG GND, 4"C)	
	GENERATOR - LOAD CENTER	LP1	P7N	
	GENERATOR	ATS	C2	
H	GENERATOR	CP-PS (NETWORK SWITCH)	N1	
	GR-101	MCC	P4	
	CP-SMPL (METRO SAMPLER CONTROL PANEL)	LP1	P5	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-002	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
I	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	
	FT-602	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	FI-602 (FROM METRO SAMPLER PANEL)	CP-PS	A1	
	METRO SAMPLER	CP-SMPL (METRO SAMPLER CONTROL PANEL)	A1	
	METRO SAMPLER	CP-SMPL (METRO SAMPLER CONTROL PANEL)	P1	

NOTES:
1. CONTRACTOR MAY COORDINATE WITH OWNER TO DETERMINE IF ANY EXISTING CONDUCTORS TO EQUIPMENT NO LONGER NEEDED CAN BE DEMOLISHED, THUS FREEING UP EXISTING CONDUITS.

no.	date	by	ckd	description
0	11/20/23	MAH	AJK	ISSUED FOR BID
1	02/07/24	MAH	AJK	ISSUED FOR CONSTRUCTION
2	02/27/25	MAH	JPH	CHANGE ORDER #3





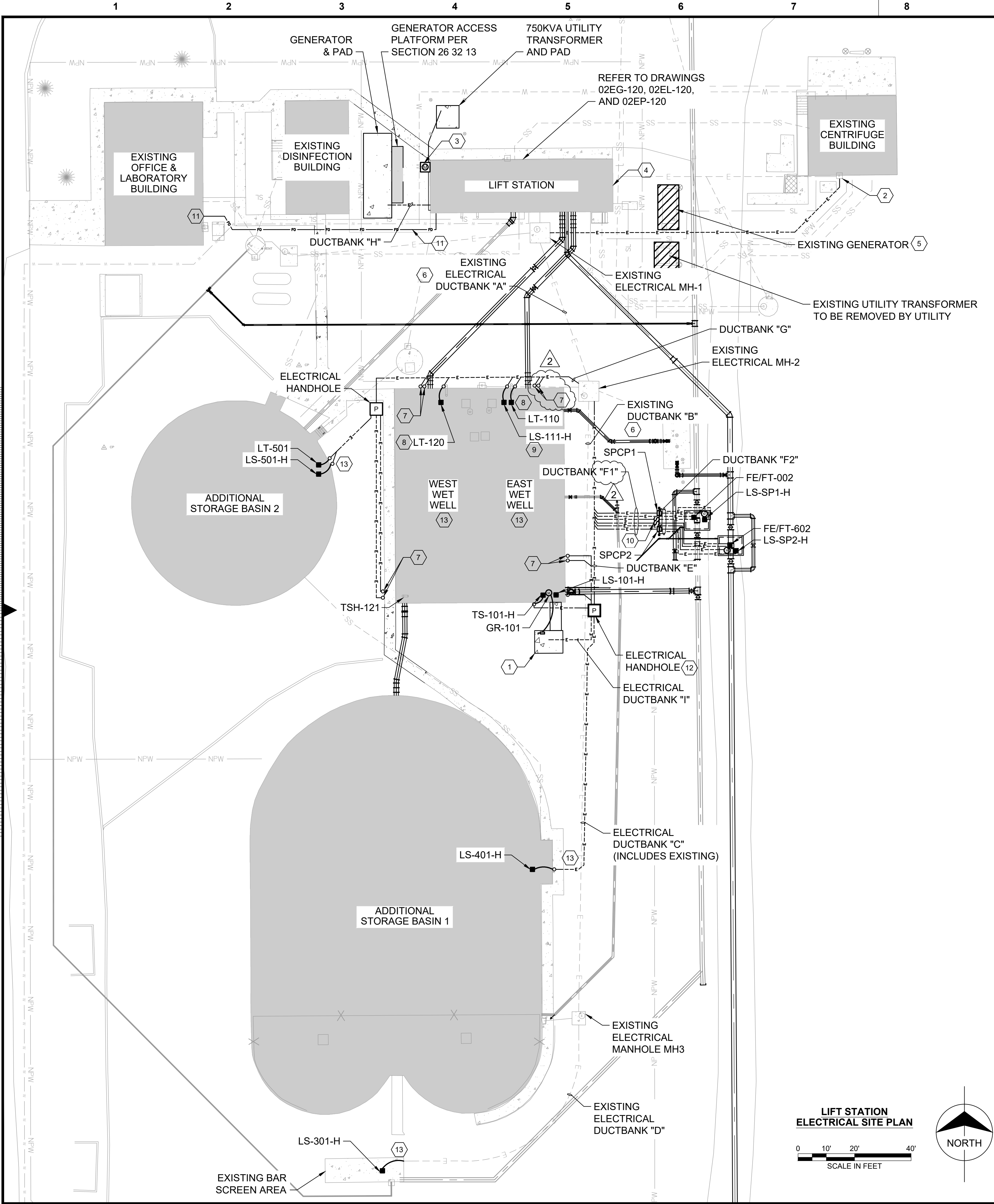
BURNS & MCDONNELL ENGINEERING, INC

9785 Maroon Cir
Centennial, CO 80112

date	JUNE 2022	detailed	A. GIAMPETRUZZI
designed	M. HOPKINS	checked	J. RECKART



METRO CONNECTION FORCE MAIN & LIFT STATION ELECTRICAL DUCT BANK SCHEDULE	
project	contract
139581	
drawing	rev.
1E-607	2
sheet	of
file	sheets



KEYED NOTES: (XX)

- REFER TO DRAWING 1E-605 FOR METRO SAMPLER PAD LAYOUT.
- CONNECT TO EXISTING CONDUIT FEEDER TO CENTRIFUGE BUILDING AND PULL NEW WIRE FROM NEW LIFT STATION ELECTRICAL ROOM TO CENTRIFUGE BUILDING TO REPLACE EXISTING FEEDER.
- COORDINATE LOCATION OF PANEL IN CENTRIFUGE BUILDING WITH OWNER.ROUTE POWER CONDUIT FROM UTILITY CT CABINET TO ATS.
- REMOVE EXISTING CENTRIFUGE BUILDING FEEDER.
- DEMOLISH EXISTING GENERATOR, SUB-BASE FUEL TANK, AND PAD. REMOVE WIRE FROM CONDUIT IF POSSIBLE, AND CUT CONDUITS OFF A MINIMUM OF 24" BELOW GRADE, GROUT FILL AND SEAL CONDUITS. COORDINATE WITH OWNER TO DETERMINE AGE OF EXISTING FUEL AT TIME OF DEMO; IF FUEL IS LESS THAN 2 YEARS OLD POLISH FUEL AND TRANSFER TO NEW GENERATOR.
- USE EXISTING SPARE CONDUITS IN EXISTING DUCTBANK "A". COORDINATE WITH OWNER FOR EXISTING CONDUITS/CONDUCTORS THAT CAN BE ABANDONED; FOR REMAINING CONDUIT NEEDS, INSTALL ADDITIONAL CONDUITS AS REQUIRED. INSTALL 6 SPARE 2" CONDUITS.
- STUB CONDUIT ABOVE GROUND, SEAL OFF, AND CAP CONDUIT FOR FUTURE MIXER EQUIPMENT.
- RADAR LEVEL TRANSMITTER TO BE INSTALLED DIRECTLY OVER TOP OF FLOW CHANNEL IN BOTTOM OF WET WELL.
- FLOAT LEVEL SWITCH TO BE INSTALLED AT ACCESS HATCH LOCATION.
- MOUNT DISCONNECT SWITCH FOR FLOW METER WITH WEATHERPROOF COVER ON EQUIPMENT STAND ADJACENT TO SUMP PUMP CONTROL PANELS AND MOTOR DISCONNECTS.
- ROUTE NETWORK CONDUIT TO CONTROL PANEL (CP-PS). COORDINATE WITH OWNER TO ROUTE 12-STRAND MULTIMODE INDOOR/OUTDOOR FIBER OPTIC CABLE TO SCADA NETWORK IN LAB/ADMIN BUILDING.
- INSTALL HANDHOLE NO CLOSER THAN 5' FROM EDGE OF WET WELL STRUCTURE.
- REFER TO SHEET 0E-002 FOR DESCRIPTION OF HAZARDOUS AREA CLASSIFICATIONS AND PROVIDE RACEWAYS AND SEAL OFFS REQUIRED.

no.	date	by	ckd	description
0	07/07/23	MAH	AJK	ISSUED FOR BID
1	02/07/24	MAH	AJK	ISSUED FOR CONSTRUCTION
2	02/27/25	MAH	JPH	CHANGE ORDER #3

COLORADO LICENSED
MARK A. HOPKINS
52646
PROFESSIONAL ENGINEER
02/27/2025

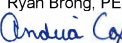
**BURNS
McDONNELL**

9785 MAROON CIRCLE, SUITE 400
CENTENNIAL, CO 80112
303-721-9292

date JUNE 2022	detailed B. MIMIAGA
designed M. HOPKINS	checked A. KINEL

Fort Lupton
EST 1836

METRO CONNECTION FORCE MAIN & LIFT STATION ELECTRICIAL OVERALL SITE PLAN	
project 139581	contract CONTRACT
drawing 1ES-100 — 2	
sheet	of sheets
file 139581_00ES-100 SITE PLAN.dwg	

OUTLAY REPORT AND REQUEST FOR REIMBURSEMENT FOR CONSTRUCTION PROGRAMS				
FEDERAL SPONSORING AGENCY SUBMITTED TO:		USDA / RURAL DEVELOPMENT		Page _____ of _____
TYPE OF REQUEST: () FINAL (x) PARTIAL		PARTIAL PAYMENT REQUEST NUMBER: #16		
RECIPIENT ORGANIZATION:				
EMPLOYER IDENTIFICATION NUMBER:		RECIPIENT'S ACCOUNT NUMBER OR ID NUMBER:		
NAME: City of Fort Lupton		PERIOD COVERED BY THIS REQUEST		
STREET ADDRESS: 130 S McKinley Ave		FROM:	TO:	
P.O. BOX:		6/1/2025	6/30/2025	
CITY/STATE/ZIP: Fort Lupton, CO 80621		(Month, day, year)	(Month, day, year)	
11. STATUS OF FUNDS				
CLASSIFICATION	Current / Revised Budget Amount	This Pay Request	Previous Pay Requests	Total To Date
<u>COST ITEMS</u>				
a. Legal & Accounting Expenses	\$ 214,000.00			\$ -
b. Interim Financing Expenses	786,886.00		5,465.04	5,465.04
c. Ditch Crossing Agreement	20,000.00		20,000.00	20,000.00
d. ENGINEERING SERVICES				-
1. Predevelopment - Study & Report Phase	52,567.00		52,567.00	52,567.00
2. Construction Administration	526,428.00	16,901.63	292,435.65	309,337.28
3. Resident Project Representation (Inspection)	692,449.00	34,318.26	215,489.51	249,807.77
e. CONSTRUCTION CONTRACTS				-
1. Thalle Construction Company Inc.	25,919,700.00	886,047.29	15,253,704.81	16,139,752.10
2. Contingencies	2,591,970.00		284,558.14	284,558.14
3. Tap Fee - "Buy-In" to North Metro	20,952,970.00		20,952,970.00	20,952,970.00
				-
				-
f. TOTAL COSTS	\$ 51,756,970.00	\$ 937,267.18	\$ 37,077,190.15	\$ 38,014,457.33
<u>FUNDING SOURCES</u>				
g. Applicant Contribution	\$ 5,965,000.00		\$ 5,965,000.00	\$ 5,965,000.00
h. DOLA	\$ 1,000,000.00	299,600.86	321,929.66	621,530.52
i. CWRPDA Loan	\$ 20,952,970.00		20,952,970.00	20,952,970.00
j. RD Direct Loan #1	\$ 2,164,000.00		2,164,000.00	2,164,000.00
k. RD Direct Loan #2	\$ 9,999,000.00	637,666.32	7,673,290.49	8,310,956.81
l. RD Direct Loan #3	\$ 9,000,000.00			-
m. RD Direct Loan #4	\$ 2,676,000.00			-
				-
n. TOTAL FUNDING	\$ 51,756,970.00	\$ 937,267.18	\$ 37,077,190.15	\$ 38,014,457.33
o. Federal payments previously requested			\$ 9,837,290.49	
p. Amount requested for reimbursement		\$ 937,267.18		\$ 937,267.18
q. Percentage of project construction completed				0.755636354
CERTIFICATION: I certify that to the best of my knowledge and belief, the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.				
Recipient signature:			Date:	7/15/2025
Printed /Typed name:	Roy Vestal, PE		Phone:	7209663613
Person certifying line o. & p.:			Date:	7/15/2025
Printed/Typed name:	Ryan Brong, PE		Phone:	4846342774
RD Official:			Date:	7/15/2025
Printed/Typed name:	Andria Cox, CP Loan Specialist		Phone:	
CO RD SF 271				