

REGULAR MEETING

- I. CALL TO ORDER
- II. MOMENT OF SILENCE
- III. ROLL CALL
- IV. APPROVAL OF AGENDA
- V. EXECUTIVE SESSION
- VI. PUBLIC COMMENT

Public comment is intended for members of the public wishing to address the Board of Trustees about matters that are not listed for discussion on the agenda. Comments will be taken under advisement by the Board but no decisions will be made. At its discretion, the Board may elect to place a matter raised under public comment on a future agenda for further discussion and possible action.
- VII. CONSENT AGENDA
 - a. Readopt Resolution 22-23, "A RESOLUTION OF THE CITY OF CREEDE, COLORADO, SETTING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE CITY OF CREEDE FOR THE 2023 BUDGET YEAR AND PROVIDING A TEMPORARY REDUCTION OF THE MILL LEVY FOR 2023";
- VIII. BOARD INFORMATION ITEMS
- IX. PRESENTATIONS
- X. NEW BUSINESS
 - a. Consideration and possible approval of Resolution No. 23-01, "A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A MAYOR PRO TEM";
 - b. Consideration and possible approval of Resolution No. 23-02, "A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A CITY ATTORNEY.";
 - c. Consideration and possible approval of Resolution No. 23-03, "A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A TOWN MANAGER";
 - d. Consideration and possible approval of Resolution No. 23-04, "A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A CITY CLERK";

OPEN TO THE PUBLIC

POSTED 12/31/2020

- e. Consideration and possible approval of Resolution No. 23-05, “A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A TREASURER”;
- f. Consideration and possible approval of Resolution No. 23-06, “A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING THE CITY MANAGER AS THE CITY BUILDING OFFICIAL”;
- g. Consideration and possible approval of Resolution No. 23-07, “A RESOLUTION DESIGNATING AUTHORIZED SIGNATORIES ON CITY OF CREEDE ACCOUNTS AT DEL NORTE BANK”;
- h. Discussion and possible approval of Resolution 23-08 “CITY OF CREEDE ANNUAL DESIGNATIONS AND FEE SCHEDULES FOR THE 2023 CALENDAR YEAR”;
- i. Discussion and possible approval of an engagement letter with McPherson, Goodrich, Paolucci & Mihelich for on-going accounting services;

- XI. OLD BUSINESS
- XII. BOARD REPORTS
- XIII. ADJOURN

CITY OF CREEDE, COLORADO
RESOLUTION NO. 2022-~~19~~ 23

**A RESOLUTION OF THE CITY OF CREEDE, COLORADO, SETTING
GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE
COST OF GOVERNMENT FOR THE CITY OF CREEDE FOR THE 2023
BUDGET YEAR AND PROVIDING A TEMPORARY REDUCTION OF THE
MILL LEVY FOR 2023.**

WHEREAS, Board of Trustees of the City of Creede, Colorado has adopted the annual budget in accordance with the Local Government Budget Law, on December 13th, 2022; and

WHEREAS, the Board of Trustees has determined that the amount of money necessary to balance the budget for the general operating purposes from property tax revenue is \$116,139.00;

WHEREAS, the Board of Trustees has determined that it is appropriate to refund with interest, certain excess property taxes collected during 2022, 2021, 2020 and 2019, that may have been collected without prior voter approval; and

WHEREAS, the 2022 valuation for assessment for the City of Creede, as certified by the Mineral County Assessor is \$ 7,018,744.00.

**BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CITY OF CREEDE,
COLORADO, AS FOLLOWS:**

Section 1. For the purpose of meeting all general operating expenditures of the City of Creede during the 2023 budget year, there is hereby levied a tax of 16.547 mills, less a Temporary Mill Rate Reduction of 2.036 mills, as provided for by C.R.S. §39-1-111.5, for a mill levy of 14.511 mills upon each dollar of the total valuation for assessment of all taxable property within the City of Creede for the year 2023.

Section 2. Effective Date. This resolution shall be become effective immediately upon adoption.

Section 3. Repealer. All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 4. Certification. The Town Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

INTRODUCED, READ, PASSED, AND SIGNED THIS 13th DAY of DECEMBER 2022.

ATTEST:

By 
Sarah Eftim-Williamson, City Clerk

CITY OF CREEDE

By 
Jeffrey Larson, Mayor

**CITY OF CREEDE, COLORADO
RESOLUTION NO. 23-01**

**A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A
MAYOR PRO TEM.**

WHEREAS, the Board of Trustees, as required by Chapter 2, Article 2, Section 2-2-40 of the *Municipal Code of the City of Creede, Colorado* and CRS §31-4-303 shall appoint a Mayor Pro Tem, to a term not to exceed two (2) years. At the discretion of the Board of Trustees, the City Treasurer may be appointed to successive terms.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the City of Creede, Mineral County, Colorado, that:

Section 1. **Appointment.** _____ is hereby appointed as Mayor Pro Tem for a two-year term that ends in April 2025.

Section 2. **Effective Date.** This resolution shall become effective immediately upon adoption.

Section 3. **Repealer.** All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 4. **Certification.** The City Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

**INTRODUCED, READ, PASSED, AND ADOPTED THIS 3rd DAY OF JANUARY
2023.**

ATTEST:

CITY OF CREEDE, COLORADO

By _____
Sarah Efthim-Williamson, City Clerk

By _____
Jeffrey Larson , Mayor

**CITY OF CREEDE, COLORADO
RESOLUTION NO. 23-02**

**A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A
CITY ATTORNEY.**

WHEREAS, the Board of Trustees, as required by Chapter 2, Article 3, Section 2-3-80 of the *Municipal Code of the City of Creede, Colorado* and CRS §31-4-301 shall appoint a City Treasurer, to a term not to exceed two (2) years. At the discretion of the Board of Trustees, the City Treasurer may be appointed to successive terms.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the City of Creede, Mineral County, Colorado, that:

Section 1. **Appointment.** _____ is hereby appointed as City Treasurer for a two-year term that ends in April 2024.

Section 2. **Effective Date.** This resolution shall become effective immediately upon adoption.

Section 3. **Repealer.** All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 4. **Certification.** The City Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

**INTRODUCED, READ, PASSED, AND ADOPTED THIS 3rd DAY OF JANUARY
2023.**

ATTEST:

CITY OF CREEDE, COLORADO

By _____
Sarah Efthim-Williamson, City Clerk

By _____
Jeffrey Larson , Mayor

**CITY OF CREEDE, COLORADO
RESOLUTION NO. 23-03**

**A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A
CITY MANAGER.**

WHEREAS, the Board of Trustees, as required by Chapter 2, Article 3, Section 2-3-60 of the *Municipal Code of the City of Creede, Colorado* and CRS §31-4-301 shall appoint a City Manager, to a term not to exceed two (2) years. At the discretion of the Board of Trustees, the City Manager may be appointed to successive terms.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the City of Creede, Mineral County, Colorado, that:

Section 1. **Appointment.** Louis Fineberg is hereby appointed as City Manager for a two-year term that ends in April 2024 and subject to a current employment agreement dated 11/21/18.

Section 2. **Effective Date.** This resolution shall become effective immediately upon adoption.

Section 3. **Repealer.** All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 4. **Certification.** The City Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

**INTRODUCED, READ, PASSED, AND ADOPTED THIS 3rd DAY OF JANUARY
2023.**

ATTEST:

CITY OF CREEDE, COLORADO

By _____
Sarah Efthim-Williamson, City Clerk

By _____
Jeffrey Larson , Mayor

**CITY OF CREEDE, COLORADO
RESOLUTION NO. 23-04**

**A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A
CITY CLERK.**

WHEREAS, the Board of Trustees, as required by Chapter 2, Article 3, Section 2-3-70 of the *Municipal Code of the City of Creede, Colorado* and CRS §31-4-301 shall appoint a City Clerk, to a term not to exceed two (2) years. At the discretion of the Board of Trustees, the City Clerk may be appointed to successive terms.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the City of Creede, Mineral County, Colorado, that:

Section 1. **Appointment.** Sarah Efthim-Williamson is hereby appointed as City Clerk for a two-year term that ends in April 2024.

Section 2. **Effective Date.** This resolution shall become effective immediately upon adoption.

Section 3. **Repealer.** All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 4. **Certification.** The City Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

**INTRODUCED, READ, PASSED, AND ADOPTED THIS 3rd DAY OF JANUARY
2023.**

ATTEST:

CITY OF CREEDE, COLORADO

By _____
Sarah Efthim-Williamson, City Clerk

By _____
Jeffrey Larson , Mayor

**CITY OF CREEDE, COLORADO
RESOLUTION NO. 23-05**

**A RESOLUTION OF THE CITY OF CREEDE, COLORADO, APPOINTING A
CITY TREASURER.**

WHEREAS, the Board of Trustees, as required by Chapter 2, Article 3, Section 2-3-80 of the *Municipal Code of the City of Creede, Colorado* and CRS §31-4-301 shall appoint a City Treasurer, to a term not to exceed two (2) years. At the discretion of the Board of Trustees, the City Treasurer may be appointed to successive terms.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the City of Creede, Mineral County, Colorado, that:

Section 1. **Appointment.** _____ is hereby appointed as City Treasurer for a two-year term that ends in April 2024.

Section 2. **Effective Date.** This resolution shall become effective immediately upon adoption.

Section 3. **Repealer.** All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 4. **Certification.** The City Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

**INTRODUCED, READ, PASSED, AND ADOPTED THIS 3rd DAY OF JANUARY
2023.**

ATTEST:

CITY OF CREEDE, COLORADO

By _____
Sarah Efthim-Williamson, City Clerk

By _____
Jeffrey Larson , Mayor

**CITY OF CREEDE, COLORADO
RESOLUTION NO. 23-06**

**A RESOLUTION OF THE CITY OF CREEDE, COLORADO,
APPOINTING THE CITY MANAGER AS THE CITY BUILDING
OFFICIAL**

WHEREAS, the Municipal Code for the City of Creede, Colorado refers to the City Manager and to the Building Official.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CITY OF CREEDE, COLORADO, AS FOLLOWS:

Louis Fineberg, Creede City Manager is also appointed as the City Building Official for the City of Creede.

INTRODUCED, READ, PASSED, AND SIGNED THIS 3rd DAY OF JANUARY 2023.

ATTEST:

CITY OF CREEDE

By _____
Sarah Efthim-Williamson, City Clerk

By _____
Jeffrey Larson, Mayor

Resolution No. 2023 -07
City of Creede, a Colorado Town

**A RESOLUTION DESIGNATING AUTHORIZED SIGNATORIES
ON CITY OF CREEDE ACCOUNTS AT DEL NORTE BANK**

WHEREAS the City of Creede, A Colorado Town wishes to amend/ designate authorized signatories on all City of Creede accounts at Del Norte Bank.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES
OF THE CITY OF CREEDE, THAT;**

SECTION 1: All existing signatories on all City of Creede accounts at Del Norte Banks shall be removed.

SECTION 2: The following persons shall be formally designated as authorized signatories on all City of Creede accounts at Del Norte Bank:

1. Jeffrey Larson, Mayor
2. Lori Dooley, Trustee
3. Louis Fineberg, Town Manager
4. Sarah Efthim-Williamson, Town Clerk /Treasurer

SECTION 3: All City of Creede accounts at Del Norte Bank are listed in Exhibit A, attached.

APPROVED AND ADOPTED by the Board of Trustees this 3rd day of January 2023.

City of Creede, a Colorado Town

Attest:

Jeffrey Larson Date
Mayor

Sarah Efthim- Williamson Date
City Clerk



503 N. Main St., Suite 740
Pueblo, CO 81003-3131
719.543.0516
719.544.2849 Fax
www.cpapueblo.com

McPherson, Goodrich, Paolucci & Mihelich, PC

Tax/Consulting/Audit

Certified Public Accountants

Compilation Engagement Letter

December 29, 2022

Board of Directors
The City of Creede
2223 N. Main St. P.O. Box 457
Creede, CO 81130

We are pleased to confirm our acceptance and understanding of the services we are to provide for the City of Creede (“the City”) for the year ended December 31, 2022.

You have requested that we prepare the financial statements of the City, which comprise the statement of net position, the governmental fund balance sheet, and the proprietary funds statement of net position as of December 31, 2022, along with the related statement of activities, the statement of revenues, expenditures and changes in fund balance of the governmental funds, the statements of revenue, expenses and changes in fund net position of the proprietary fund, and the statement of cash flows of the proprietary fund for the year ended December 31, 2022. We will also prepare the related notes to the financial statements, the budgetary comparison schedules for the general fund, Virginia G. Christensen Trust fund, and the balance sheet and schedule of revenues, expenditures, and changes in fund balance for the non-major fund as of and for the year ended December 31, 2022. We will perform a compilation engagement with respect to these financial statements, the related notes to the financial statements, and applicable schedules. We will assist your bookkeeper in adjusting the books of accounts with the objective that he (she) will be able to prepare a working trial balance from which financial statements can be prepared. Your bookkeeper will provide us with a detailed trial balance and any supporting schedules we require.

Our Responsibilities

The objective of our engagement is to—

- 1) prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and
- 2) apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.
- 3) provide assistance with QuickBooks as requested.
- 4) assist the City with supporting workpapers as requested to provide to the auditor.
- 5) assist the City with year-end accounting adjustments and other bookkeeping to prepare for the audit.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Company or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2) The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America.
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 4) The prevention and detection of fraud.
- 5) To ensure that the Company complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 7) To provide us with—
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Company of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our, bookkeeping services and the

preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to obtain our permission to do so. The supplementary information accompanying the financial statements will be presented for purposes of additional analysis. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

Other Relevant Information

Todd Mihelich is the engagement shareholder and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for this engagement will be billed on an hourly basis with a range of \$95 to \$215 per hour. You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



This letter correctly sets forth the understanding of the City of Creede.

Management Signature: _____

Title: _____

Date: _____