



# WESTMINSTER

## Staff Report

TO: The Mayor and Members of the City Council

DATE: March 30, 2016

SUBJECT: Study Session Agenda for April 4, 2016

PREPARED BY: Donald M. Tripp, City Manager

Please Note: Study Sessions and Post City Council meetings are open to the public, and individuals are welcome to attend and observe. However, these meetings are not intended to be interactive with the audience, as this time is set aside for City Council to receive information, make inquiries, and provide Staff with policy direction.

Looking ahead to next Monday night's Study Session, the following schedule has been prepared:

***A light dinner will be served in the Council Family Room***

***6:00 P.M.***

### CITY COUNCIL REPORTS

1. Report from Mayor (5 minutes)
2. Reports from City Councillors (10 minutes)

### CITY MANAGER'S REPORT

### PRESENTATIONS

1. Council Chambers Renovation Update - Liz Hallas from Anderson Hallas Architects
2. Westminster Municipal Court Cost Estimates - Liz Hallas from Anderson Hallas Architects
3. 2015 Municipal Court Annual Update
4. 2015 City Prosecutor's Office Annual Report
5. Collective Bargaining Discussion – ***Verbal***

### EXECUTIVE SESSION

None at this time.

### INFORMATION ONLY ITEMS

1. Matters Related to the Planned Scope and Timing of the Annual Financial Audit

Additional items may come up between now and Monday night. City Council will be apprised of any changes to the Study Session meeting schedule.

Respectfully submitted,

Donald M. Tripp  
City Manager

**NOTE:** Persons needing an accommodation must notify the City Manager's Office no later than noon the Thursday prior to the scheduled Study Session to allow adequate time to make arrangements. You can call [303-658-2161](tel:303-658-2161) /TTY 711 or State Relay or write to [mbarajas@cityofwestminster.us](mailto:mbarajas@cityofwestminster.us) to make a reasonable accommodation request.



## Staff Report

City Council Study Session Meeting  
April 4, 2016



**SUBJECT:** Council Chambers Renovation Update

**PREPARED BY:** Barbara Opie, Deputy City Manager  
Debbie Mitchell, General Services Director  
Mark Ruse, Facilities CIP and Operations Manager

### Recommended City Council Action

Staff is recommending moving forward with updates and modifications to the City Council Chambers based on Option 1A as described in this Staff Report. Staff is also recommending the use of a Construction Management/General Contractor (CM/GC) approach on this project.

### Summary Statement

- Bids were issued in late 2014 to develop cost estimates and a master plan for the City Council Chambers and Board Room Renovation Project. The architectural firm of Anderson Hallas Architects, PC (Anderson Hallas) was selected to complete the master plan.
- As the master planning and cost estimating occurred, it became clear that significant funding challenges existed for this project. The initial cost estimates for both rooms ranged from \$1.5 to \$2.0 million
- On December 7, 2015, Elizabeth Hallas with Anderson Hallas presented Council with four design options for the Council Chambers and explained the extent to which each design met requirements provided by City Council and Staff.
- City Council directed Staff to proceed with construction documents for both Options 1A and 1B. The difference between the two options is that Option 1A includes the City Council Chambers renovation with a Board Room and a Safe Room. Staff was also directed to provide an update to Council of estimated construction costs after 50 percent design.
- Staff recommends the award of a CM/GC contract for renovation of the Chambers to complete the renovation as quickly as possible.

**Expenditure Required:** Estimated at \$1.4 million

**Source of Funds:** General Capital Improvement Fund – City Council Chambers and Boardroom Project  
2015 Carryover

## **Policy Issue**

Does City Council wish to proceed with the design and construction of Option 1A or 1B for the Council Chambers Renovation Project, including allocating future funds to address needed renovations?

## **Alternatives**

- Direct Staff to close this project and not complete a master planning effort for the Council Chambers Renovation Project.
- Direct Staff to reduce and/or redirect the scope for the Council Chambers Renovation Project.
- Direct Staff to change the priority of design from the Council Chambers to the Board Room and provide design and cost estimates for the Board Room.
- Direct Staff to provide design and cost estimates for the project in its entirety including both Council Chambers and the Boardroom renovation.

## **Background Information**

Westminster City Hall opened in 1988 and included state-of-the-art technology and audio-visual (AV) equipment at the time. Minor updates to AV adjustments have been made to the City Council Chambers and Council Board Room over the last 28 years. Staff believes these facilities are in need of significant reinvestment to improve accessibility, safety, and maintain the functionality and professionalism desired and expected at City Council meetings, City Council Study Sessions, and Board and Commissions meetings and hearings.

Based on requests for improvements received from City Council, Board and Commission members, business members and Staff, funds were initially designated within the 2013 and 2014 budget for the proposed renovation of the City Council Chambers and the Board Room. Bids were issued in late 2014 to master plan and develop cost estimates for the City Council Chambers and Board Room renovation. The architectural firm of Anderson Hallas Architects, PC (Anderson Hallas) was selected. Their project team includes: K2 Audio, Inc. for audio/acoustics; JVA, Inc. for structural engineering; Three Sixty Engineering, Inc. for mechanical engineering; AEDG, Inc. for electrical engineering and IT; and Parametrix, Inc. for cost estimating.

A steering committee was formed and comprised of representatives from the following departments/divisions: Police, Information Technology, General Services-City Clerk's Office, General Services-Building Operations & Maintenance, City Manager's Office-Communication & Outreach, City Manager's Office-Management & Budget and Community Development. The committee reviewed what is working well and what improvements are needed in both the Council Chambers and Board Room. In addition, the committee discussed the timeline and stakeholder input process. Anderson Hallas met with the steering committee, a focus group that included representatives from several Boards and Commissions and with City Council on April 6, 2015, to gather feedback on needs, priorities and expectations for renovation of both the Council Chambers and the Board Room.

Based on this collaborative and broad collection of requirements, Anderson Hallas developed initial design options and preliminary construction costs for both the Council Chambers and the Board Room. The steering committee reviewed these options and projected costs that ranged from \$1.5 to \$2.0 million to renovate both rooms. Sufficient funding is not available to complete all desired components of the renovation to both rooms. The Committee identified the Council Chambers as a priority because it is the

more publicly utilized space and has numerous security, Americans with Disabilities Act (ADA) accessibility, and building code issues, in addition to significant audio-visual challenges. Staff recommends the first phase of the overall project to be the renovation of just the Council Chambers at an estimated cost of \$1.4 million.

On October 1, 2015, Mayor Pro Tem Briggs and Councillors Garcia and Pinter attended a workshop to hear an update on the planning effort and review proposed design options for the Council Chambers from Elizabeth Hallas from Anderson Hallas. No decisions were made at the workshop but there was open discussion on the merits of the design options. There seemed to be support for the deliberate focus on requirements and endorsement of the priorities for ADA and code compliance, enhanced security and effective presentation technology.

The cost to date for master planning and cost estimating the City Council Chambers and Board Room totals approximately \$58,000. This leaves approximately \$687,000 towards the construction documents and renovations. The additional funds needed to move forward with the recommended option (IA) are available from 2015 Carryover funds.

On December 7, 2015, Elizabeth Hallas with Anderson Hallas presented Council with four design options for the Council Chambers and explained the extent to which each design met requirements provided by Staff and Council. Option 1B (attached) provides the following major renovation features: reorients the dais and seating; provides a level floor from the atrium doors to the dais; adds seating to the sides of the dais for Staff; includes a ballistic wall behind the dais with a safe hall to the stairs; provides new seating, carpet and wall coverings; and a new audio visual system with four large screen monitors facing the audience. This option will be fully ADA and building code compliant with many enhanced security features. Option 1A (attached) provides the same features as Option 1B but adds a new safe room which is accessible by two doors and a new large conference room with capacity for 16 individuals at the conference table plus up to 22 seated guests with a line of sight to everyone at the sides of the conference table. The safe room will include a sink, refrigerator and a computer work station. The conference room will include new audio visual equipment and power/data connections at the table. If this new conference room is designated as the new Council Boardroom, the current Council Boardroom can be repurposed to meet other staff office deficiencies. See attachments for the floor plan layout for each of these options.

Council's direction to Staff at the December 7<sup>th</sup> Study Session was to proceed with construction documents for both Options 1A and 1B (Chambers renovation without a Board Room or Safe Room) then provide an update to Council of estimated construction costs after 50 percent design. Elizabeth Hallas and representatives from her team will provide not only updated cost estimates for both options on Monday evening, but will also provide preliminary space use analysis for City Hall to help determine the need to use the current Board Room space for Staff use. In addition to the ongoing space use assessment, Staff hired a security consultant to evaluate current security measures in City Hall and provide recommendations for increasing levels of security. This security consultant has provided a few additional security design recommendations for the Chambers that have been reviewed by Staff and are being incorporated in the Council Chambers design.

Additionally, Staff recommends the use of a Construction Management/General Contractor (CM/GC) contract for renovation of the Chambers to complete the renovation as quickly as possible. This contracting strategy will minimize the quickly escalating construction costs, eliminate the time required for a Request For Proposal (RFP) process after design is complete, and allow the renovation to begin early summer so completion can closely mirror the plaza renovation project. The City has recently

successfully awarded CM/GC contracts for work on the Little Dry Creek project associated with the new TOD station in south Westminster.

The City Council Chambers renovation project supports the following Strategic Plan goals:

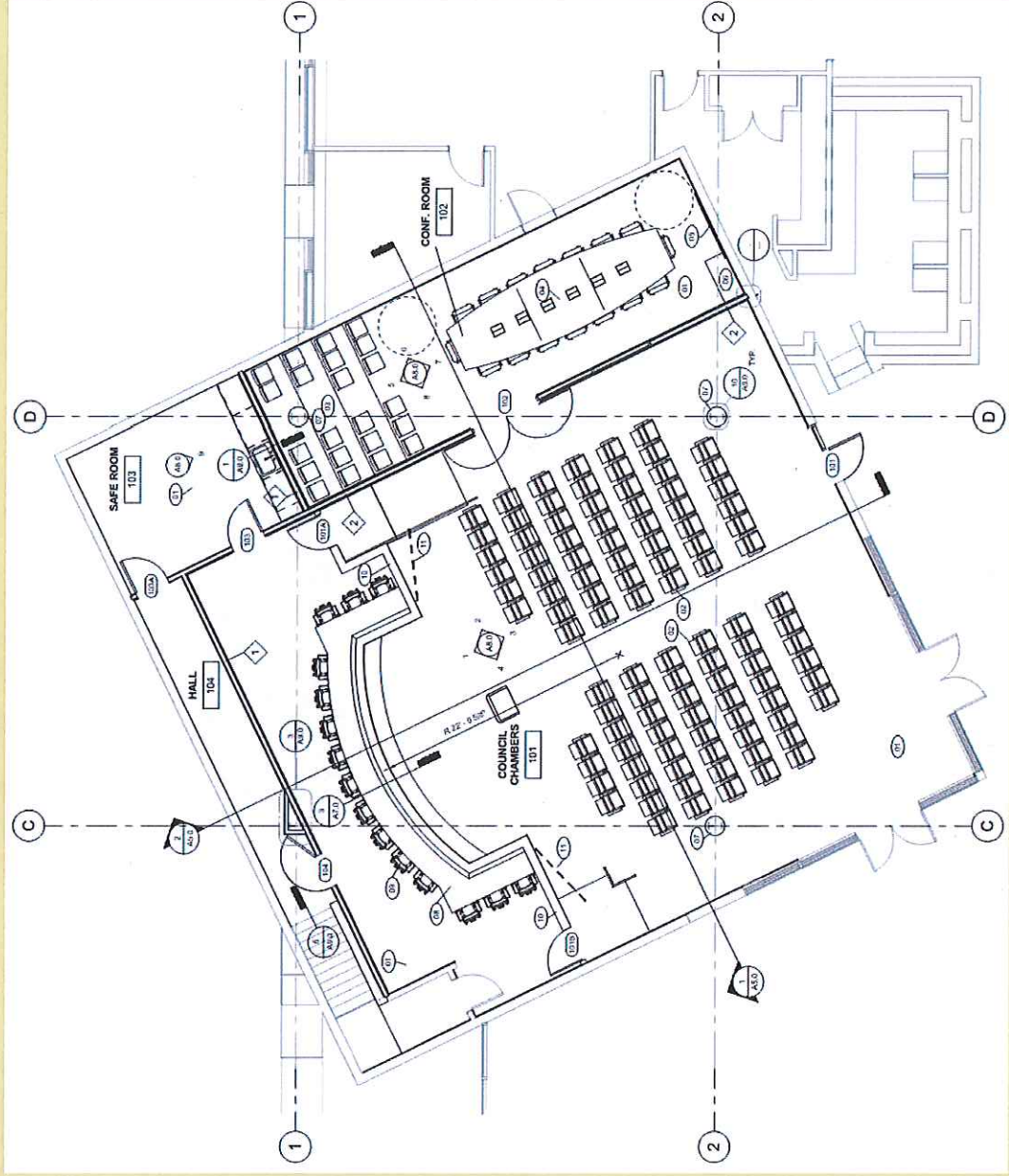
- “Vibrant, Inclusive, and Engaged Community” by providing facilities that are inclusive and welcoming for residents and businesses to attend and participate in Council meetings;
- “Beautiful, Desirable, Safe and Environmentally Responsible City” by ensuring City Hall remains a special place and provides the appropriate setting for people to participate in their government; and
- “Financially Sustainable Government Providing Excellence in City Services” by retaining “the Westy Way” in the quality of facility and ability for developers, businesses and residents to present and participate in their local government.

Respectfully submitted,

Donald M. Tripp  
City Manager

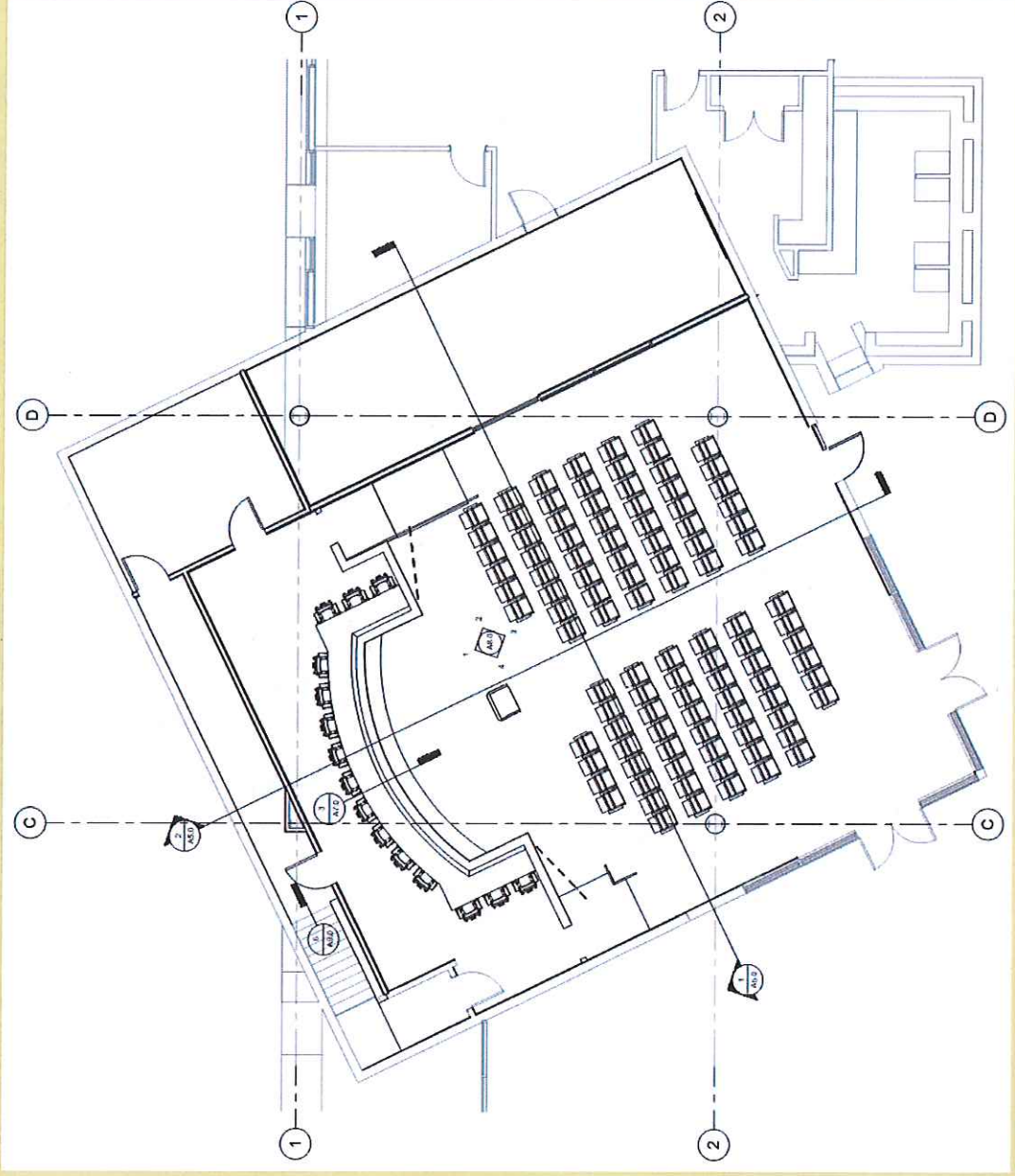
Attachments: Council Chambers Option 1A  
Council Chambers Option 1B

**CURRENT DESIGN – FLOOR PLAN OPTION 1A - Complete**





**CURRENT DESIGN – FLOOR PLAN OPTION 1B – Chambers Only**





WESTMINSTER

## Staff Report

City Council Study Session Meeting  
April 4, 2016



**SUBJECT:** Westminster Municipal Court Cost Estimates

**PREPARED BY:** Debbie Mitchell, General Services Director  
Mark Ruse, Facilities CIP and Operations Manager

### Recommended City Council Action

Review preliminary construction and associated costs to construct a new Westminster Municipal Court.

### Summary Statement

- The local architectural firm of Anderson Hallas Architects was hired to complete a space requirement study for Westminster's Municipal Court. After extensive interviews, research, and based on industry standards the architects determined a recommended size and estimated construction cost for a new municipal court building.
- This construction cost is only one component of total project cost to be considered when estimating the total amount of funding required.
- Liz Hallas from Anderson Hallas Architects will present their overall analysis and estimated costs for this project.

**Expenditure Required:** Preliminary Cost Estimate of \$15-20 million

**Source of Funds:** To Be Determined



## **Policy Issue**

Does City Council want to direct Staff to pursue next steps in the construction of a new Westminster Municipal Court?

## **Alternative**

- City Council could direct Staff to look at purchasing an existing building to relocate the Court.
- City Council could direct Staff to continue investing in the existing facility and not relocate the Court.
- City Council could direct Staff to continue efforts toward construction of a new Court facility on the existing site or a different site.

## **Background Information**

In fall of 2015, the City contracted with the architectural firm of Anderson Hallas Architects, PC (Anderson Hallas) to conduct a space requirement assessment for our current and anticipated future Municipal Court operations and to determine estimated construction costs for building a new Municipal Court.

The architectural team met with Staff from each office working in the Court as well as with senior Staff to fully understand current and anticipated operational needs. The Anderson Hallas team considered industry standards, efficiencies, equitable office sizes, security standards, technology upgrades and required land size. From all the research, the team estimated overall square footage needs and future construction costs.

In addition to construction costs that will be shared with City Council on Monday, the total cost of a new Court building will include design documents, surveying, soil analysis, project management, possible purchase of land, furnishings and demolition of the current Court facility. An important consideration in the cost of a new Court Facility will be what site the building is located.

The City's current Municipal Court was built in 1961 and is our oldest operational City facility. The facility has served several functions including City Hall, Police Station and library. It has been repurposed and has served as the City's Court for about the past 24 years. The layout of the facility results in significant security and customer service deficiencies.

Staff is still in the process of looking at the City's long-term capital project needs. Staff believes that it is important to put this project in the mix with these other priorities before making a decision on the timing of the Court Building Project. This prioritization will be discussed further at Monday night's study session and will be built into budget deliberations.

The Municipal Court project supports the following Strategic Plan goals:

- "Vibrant, Inclusive, and Engaged Community" by providing facilities that are inclusive and welcoming for residents and businesses;

- “Beautiful, Desirable, Safe and Environmentally Responsible City” by ensuring the Municipal Court remains a special place and provides the appropriate setting for people to participate in their government; and,
- “Financially Sustainable Government Providing Excellence in City Services” by retaining “the Westy Way” in the quality of facility and ability for residents to participate in their local government.

Respectfully submitted,

Donald M. Tripp  
City Manager



# WESTMINSTER

## 2015 ANNUAL REPORT

### MUNICIPAL COURT

3030 Turnpike Drive  
Westminster, CO 80030



#### CITY OF WESTMINSTER MISSION STATEMENT

Our job is to deliver exceptional value and quality of life through *SPIRIT*.



#### MUNICIPAL COURT MISSION STATEMENT

Our mission is to administer equitable, fair, and impartial justice in a timely and courteous manner; protect fundamental rights; promote public safety; and facilitate community reparation through *SPIRIT*.

TO: Mayor and City Council

FROM: John A. Stipech, Presiding Judge  
Patricia Kmitta, Court Administrator

DATE: April 4, 2016

SUBJECT: 2015 Municipal Court Annual Report

This report is a compilation of the state of the Municipal Court and its activities for the calendar year of 2015. The Court has had numerous changes in the past year including the retirement of our long time Court Administrator Carol Barnhardt. She was instrumental in setting up the Municipal Court structure as it exists today and was the driving force in implementing the FullCourt electronic court management program. Patricia Kmitta was selected as our new Court Administrator and is leading the Court into 2016 with the assistance of our Deputy Court Supervisory Staff of Debbie Caldwell, Debbie Olguin and Brian Poggenklass. Associate Judge Paul Basso resigned from the Court in December and we were fortunate to secure the services of Tiffany Sorice, a long time prosecutor from the 17<sup>th</sup> Judicial District. I also appointed Kristen Wheeler as a Judge Pro Tem to supplement our pro tem pool. She is also a very competent and experienced litigator. Both employees are able jurists and are valuable assets to our Court.

On October 1st, we lost one of our most beloved and long-time Deputy Court Clerks, Debbie Clayton, to cancer. She was a valuable employee and a great friend to all. We all miss her very much and are going to create some type of a memorial for her, in conjunction with her family's wishes this spring.

The Court has received outstanding support throughout the year from City Council, Don Tripp and the City Manager's Office and all of the other departments throughout the City. We are very appreciative of the culture and extraordinary cooperation among all City departments. It makes all of our jobs better and more efficient.

The Municipal Court continues to strive to provide excellent services to our citizens in a fair and impartial manner and to provide a venue that is fair to all litigants, witnesses, jurors, victim advocates and prosecuting and defense attorneys and arrive at fair and just decisions, based only on the rule of the law and the evidence presented at the trial or during motion hearings. If convictions or pleas of guilty are received, it is our intent to administer sentences considering all factors and taking into account the possibility of alternative sentencing decisions that may be restorative, rather than merely punitive.

## CASELOAD

### 1. Cases filed:

In 2016 the court experienced an overall decrease in filings of 1%, or 92 cases, compared to 2014.

CASES FILED	2015	2014	Difference (%)	Difference (Number)
Municipal Ord (aka Criminal)	2,474	2,579	-4%	(105)
Domestic Violence	361	307	18%	54
<b>Total Criminal</b>	<b>2,835</b>	<b>2,886</b>	<b>-2%</b>	<b>(51)</b>
No Proof of Insurance	979	975	0%	4
Traffic Mandatory (aka Criminal)	2,209	1,973	12%	236
Traffic Payable (aka Infraction)	3,929	4,376	-10%	(447)
<b>Total Traffic without parking</b>	<b>7,117</b>	<b>7,324</b>	<b>-3%</b>	<b>(207)</b>
<b>Total Criminal &amp; Traffic w/o parking</b>	<b>9,952</b>	<b>10,210</b>	<b>-3%</b>	<b>(258)</b>
Parking	742	576	29%	166
<b>Total</b>	<b>10,694</b>	<b>10,786</b>	<b>-1%</b>	<b>(92)</b>

The number of new cases filed per year does not fully reflect the court's workload or the overall time spent in the processing of cases, from filing to disposition. A case may contain multiple charges and new charges could be added by the Prosecutor's Office at any time prior to trial. These often result in additional hearings, judicial and staff time. In addition, Domestic Violence cases can be very complex and fast tracking requires additional time for processing. Apart from the new cases filed throughout the year, the Court must still process all outstanding or open cases filed in previous years.

HEARINGS	2015	2014	Difference (Number)
Total Number of Hearings	15,879	15,272	607
Failure to Appear at Hearings	3,738	3,072	666
(% FTA to Hearings)	23.54%	20%	

### 2. Cases closed:

CASES CLOSED	2015	2014	Difference (%)	Difference (Number)
Municipal Ord (aka Criminal)	3,911	3,881	1%	30
Domestic Violence	618	615	0%	3
<b>Total Criminal</b>	<b>4,529</b>	<b>4,496</b>	<b>1%</b>	<b>33</b>
No Proof of Insurance	1,209	1,189	2%	20
Traffic Mandatory (aka Criminal)	2,534	2,247	13%	287
Traffic Payable (aka Infraction)	4,250	4,689	-9%	(439)
<b>Total Traffic without parking</b>	<b>7,993</b>	<b>8,125</b>	<b>-2%</b>	<b>(132)</b>
<b>Total Criminal &amp; Traffic w/o parking</b>	<b>12,522</b>	<b>12,621</b>	<b>-1%</b>	<b>(99)</b>
Parking	1,006	873	15%	133
<b>Grand Total</b>	<b>13,528</b>	<b>13,494</b>	<b>0%</b>	<b>34</b>

**PROBATION WORKLOAD:**

	<b>2015</b>	<b>2014</b>	<b>Difference (%)</b>	<b>Difference (Number)</b>
Total active caseload in probation	807	768	5%	39
Total active DV on probation	263	238	11%	25
Number of active VIP	1	5	-80%	(4)
Cases currently supervised by VIPs	0	2	-100%	(2)
Supervised probation caseload	482	463	4%	19
Unsupervised probation caseload	325	303	7%	22
Total adult caseload	739	657	12%	82
Total juvenile caseload	68	111	-39%	(43)
PSI completed	45	5	-40%	(2)

In 2015, Probation responded to violations of probation in 2 days or less 89% of the time.

<b>VIOLATIONS OF PROBATION</b>	<b>2015</b>	<b>2014</b>	<b>Difference</b>	<b>Difference</b>
			<b>(%)</b>	<b>(Number)</b>
Case specific violations	180	127	41.73%	53
Non-case specific violations	181	115	57.39%	66
<b>Total</b>	<b>361</b>	<b>242</b>	<b>49.17%</b>	<b>119</b>

Revocations of Probation are difficult to quantify as they include a number of cases in which revocations were filed. Some defendants may have up to seven active cases when the petitions for revocation are filed. It also may not accurately reflect a defendant's success, or lack thereof, as revocations are filed for several reasons. A revocation may be withdrawn when a petition is filed to prompt a probationer's compliance with the terms and conditions of probation and that revocation is successful in gaining compliance. Petitions could also be filed in order to extend the term of probation allowing the probationer to complete its requirements. If this occurs, the petition would also be withdrawn and the case closed as successful. Overall, many revocations result in the reinstatement of probation, giving defendants another opportunity to complete their probation term successfully.

<b>Petitions for Revocation of Probation</b>	<b>2015</b>	<b>2014</b>
	695	*546

\* Numbers from March to December only



**PUBLIC DEFENDER REPRESENTATION:**

The Public Defender is appointed by the Court to represent indigent defendants in cases where jail could be imposed upon conviction and sentence. The complexities of cases involving violation of municipal ordinances and domestic violence, along with legislative changes, have increased the workload of our Public Defender. This trend is expected to continue in the future.

<b>PUBLIC DEFENDER EXPENSES</b>			
Year	Monthly Contract Services	Conflicts	Total
2011	\$24,941.25	\$2,749.00	\$27,690.25
2012	\$32,138.25	\$1,183.00	\$33,321.25
2013	\$30,216.71	\$1,525.00	\$31,741.71
2014	\$37,155.11	\$8,069.53	\$45,224.64
2015	\$70,591.81	\$17,221.70	\$87,813.51

<b>PUBLIC DEFENDER CASES</b>	<b>2015</b>
	<b>Total</b>
Disposition/Plea bargain	200
Reset	514
Sentencing	74
Failure to Appear	186
Probation violation - Disposition	107
Probation violation - Reset	41
Vacation - Coverage by Private Atty.	41
Motion hearing	25
Court Trial	11
Jury Trial	16
Dismissal - Prosecutor's Office	6
Dismissal - Court	2
Conflict	46
<b>Total CASES</b>	1269
<b>Total DEFENDANTS</b>	1018

**JURY TRIALS AND GENEROUS JUROR PROGRAM:**

<b>NUMBER OF JURY TRIALS HELD</b>	2014	2015
		52

<b>NUMBER OF JURORS REPORTING</b>		
	2015	2014
Excused	1025	1195
Sworn in	161	221
<b>Total</b>	1186	1416

At the end of each jury trial, the jurors are asked to rate their overall experience by answering a Jury Exit Questionnaire. The responses allow the court to identify and evaluate possible areas for improvement.

<b>NUMBER OF JUROR RESPONSES TO QUESTIONNAIRE</b>			
<b>Year</b>	<b>Total Responses</b>	<b>Excellent to good</b>	<b>Adequate to Poor</b>
2011	117	116	1
2012	85	83	2
2013	85	87	4
2014	91	93	2
2015	68	64	4

<b>JURY SERVICE EXIT QUESTIONNAIRE - 2015</b>				
<b>Questions</b>	<b>Totals</b>			
	<b>Excellent</b>	<b>Good</b>	<b>Adequate</b>	<b>Poor</b>
Initial notification process	40	24	3	1
Orientation (video presentation)	32	33	3	0
Treatment by court personnel	59	9	0	0
Overall Jury Trial Experience	39	23	5	1

Pursuant to City Ordinance 1-22-12 (A), jurors are entitled to a juror fee of \$3 per day or, if selected to serve, they receive \$6 per day. In 2002, with the approval of City Council, the Westminster Municipal Court instituted the Generous Juror Program. The program is patterned after the Howard County Generous Jury Program in Maryland which allows the jurors the opportunity to donate their fees towards the benefit of children placed in foster care. Every year, City Council elects a charity that will receive all donations from the Generous Juror Program. The charity elected for 2015 was *A Precious Child, Inc.* Since 2008, *A Precious Child* has supported kids in Colorado by providing them with clothes and school supplies. Ensuring that children are properly clothed and have the necessary supplies to participate in school can have a dramatic effect because it helps children stay in school, promotes learning, and promotes positive self-esteem.

<b>GENEROUS JUROR PROGRAM</b>			
<b>Charity</b>	<b>Year</b>	<b>Total donated</b>	<b>Number of jurors donating</b>
A Precious Child	2015	\$3,078.00	894
Hope House	2014	\$3,699.00	1,038
Have-A-Hear Project	2013	\$2,841.00	806
Growing Home	2012	\$2,922.00	844
Legacy Foundation	2011	\$3,087.00	854

### JAIL TRANSPORTS:

Prisoners are transported daily to the Court by three Court Marshals (Westminster Police Officers assigned to the Court).

<b>ANNUAL JAIL TRANSPORT</b>			
<b>Year</b>	<b>Number of inmates</b>	<b>Difference</b>	<b>Difference</b>
		<b>(%)</b>	<b>(number)</b>
2011	1,104		
2012	1,129	2.21%	25
2013	1,381	22.32%	252
2014	1,550	12.24%	169
2015	1,721	11.03%	171

### SECURITY:

All individuals entering the Court building must pass through a metal detector, have their bags and coats checked and, if necessary, their hands scanned. The security guards also check for contraband, weapons and other prohibited items or paraphernalia as part of their screenings. The security screening process is currently being conducted by a private security company, G4S Secure Solutions.

<b>Security Screening</b>	<b>2015</b>	<b>2014</b>	<b>Difference</b>	<b>Difference</b>
			<b>(%)</b>	<b>(Number)</b>
Customers per month	39,339	45,976	-14%	(6,637)
Hand Scans	11,725	6,283	87%	5,442
Confiscated or returned items	3,672	2,019	82%	1,653

### COLLECTION EFFORTS:

The Court's reputation, integrity, and public trust depend in part on how well court orders are observed and enforced in cases for non-compliance. In particular, restitution for crime victims and accountability for enforcement of monetary penalties imposed by the judges are issues of concern. The Court enforces its orders and payment is due in full at the time of sentence. If defendants are deemed to be indigent or financially unable to pay, the Court may impose sentences such as community service, or may reduce or waive fines and fees.

When defendants do not pay as required, the case is referred to the private collection agency and the defendants incur an additional 25% fee based on the amount owed. There is no expense to the City. Monitoring delinquent accounts supports the integrity of court orders and holds the defendants accountable to pay the judgments imposed by the Court.

**Collection Summary:**

During 2015, a total of 988 cases were electronically exported to the collection agency. Total payments received from collection efforts were \$103,839.15 minus collection agency fees of \$20,767.83. This resulted in net Court revenue collections of \$83,071.32 in payment of fines, costs, restitution and other fees.

## REVENUES AND OPERATING EXPENSES:

The revenues and operating expenses for 2011 through 2015 are listed below.

### REVENUES

	2011	2012	2013	2014	2015
Projected Revenue	\$2,120,000	\$1,950,000	\$2,095,000	\$2,000,000	\$ 1,350,000
Actual Revenue	\$2,120,000	\$1,861,668	\$1,723,726	\$1,449,164	\$ 1,518,099

### OPERATING EXPENSES

	2011	2012	2013	2014	2015
Projected Expenses	\$1,480,381	\$1,508,373	\$1,533,424	\$1,538,116	\$1,618,27
Actual Expenses	\$1,409,499	\$1,424,189	\$1,433,770	\$1,488,734	\$1,601,825

### MAJOR PROJECTS AND SUCCESSES OF 2015:

- The General Services Municipal Court Division is now fully staffed with the additional hiring of two new Deputy Court Clerks in 2015.
- The Court's security system was upgraded with the installation of additional cameras, panic buttons and alarms throughout the building.
- New policies and procedures were implemented in an effort to streamline and make the Court an efficient and effective organization. We strived to work with our citizens, other Departments and the City Manager's Office in achieving the vision and direction set forth by City Council.
- An online payment component was added to the Court's case management system as an additional payment tool for our customers.
- A new Judge Pro Tem, Kristen Wheeler, was added to our list in order to enhance and increase availability of judges when needed.

### 2016 OUTLOOK:

We will approach and proceed into 2016 with a positive and proactive attitude. Our goals for 2016 are:

- Continue to work collaboratively with other City departments and justice partners to identify areas of improvement with the objective to enhance effective service delivery.
- Review records retention procedures and initiate purging of records.
- Work with the Westminster Police and IT Departments to implement the upload of summons issued and entered in the Police Department records system into the Court's Case Management System, eliminating double entry of identical data.
- Continue to implement security and facility upgrades with allocated funding.

- Conduct appearance of defendants by video from the jails in Adams and Jefferson Counties in order to reduce time and costs associated with inmate transportation. The use of video appearances will also increase the Marshals' presence in our courtrooms, consequently enhancing building and courtroom safety.
- Research possibility of on-line probation reporting through FullCourt Enterprise.
- Review and update Court website information.

## **SUMMARY**

The past year has been one of change for the whole City. Court staff has changed with retirements and there are ever-changing challenges as our community grows. The Court is aware of new complexities that may arise in our community and is anticipating how to deal with new service demands of our citizenry.

The initiation of the Downtown Westminster into something we can see and touch will go a long way in satisfying our citizens and will contribute to a growing pride in our community. We are cognizant of the effort put forth by City Council and our administration, including various departments, in making the Downtown Westminster a reality and we are appreciative of the progress made. The Court would also like to thank the City Council and the City Manager's Office in looking at eventually building a new Municipal Court building or including the Municipal Court in a City municipal complex facility housing the Court and various other departments.

We would like to acknowledge and thank Steve Smithers for his outstanding contribution to the City. He has been instrumental in guiding our financial policies through some very trying times. Steve has served three City Managers in his tenure with distinction. Each City Manager has leaned heavily on his experience and guidance. We wish him well in his new endeavors and his retirement from the City.



## Staff Report

Information Only Staff Report  
April 4, 2016



SUBJECT: City Prosecutor's Office 2015 Annual Report

PREPARED BY: Kimberly Kaufman, Lead Prosecuting Attorney

### Summary Statement

Staff from the Prosecutor's Office will be present to make a brief presentation and to answer any questions City Council may have.

### Background Information

The Westminster City Prosecutor's Office ("CPO") continues to put forth great effort to efficiently and effectively enforce compliance with the City's ordinances. This is accomplished with four full-time attorneys, one full-time Legal Coordinator, and one full time Administrative Assistant. The new CPO Investigator position approved by City Council and Human Resources will be posted in the next month or two and will be a welcome addition to a busy office.

Historically, the office handles, on average, 15,000 to 16,000 cases per year, although there has been a downward trend in case filings over the last few years. Contributing factors include a downward trend in crimes nationally, highway and street construction, jail space limitations, and the decriminalization of certain drug offenses.

Each member of the CPO came to the office with a wealth of experience. While we are currently searching for the right candidate to fill an open prosecutors' position, the three remaining prosecutors bring over 45 years combined legal experience to the office. Two of the three prosecutors worked in district attorney's offices handling felony level caseloads prior to working in Westminster. The third was a municipal prosecutor in a busy court in Colorado Springs. Our Legal Coordinator worked for the Westminster Municipal Court as a clerk for three years before joining the CPO eleven years ago. Each prosecutor has responsibility for his or her own caseload, although everyone in the office is familiar with the entire body of pending work. This allows for a collective effort in determining strategy, appropriate plea offers, and legal discussions. With years of litigation experience to draw from, the CPO consistently offers high quality legal representation to the victims of crime and the citizens of Westminster.

General duties of the prosecutors include reviewing and amending summonses for accuracy in charging, case preparation, including gathering of evidence, conducting witness interviews, legal research, motions preparation, criminal history searches, plea negotiation with the defendant or their counsel, follow up investigations, communication with other law enforcement agencies, and presentation at trial before the court or jury. The office handles 40 to 50 jury trials in any given year, in addition to dozens of trials to the court. The prosecutors are also responsible for handling all



appellate matters, including the associated legal research, C.R.C.P. 35(c) hearings, and brief writing. Almost all of the work on appellate issues must be done on a prosecutor's personal time, as there is little time during the busy daily dockets to dedicate to it. The office prepared eleven appellate answer briefs and filed eleven motions in the district court in 2015. All rulings with the exception of one received to date have been favorable to the City.

Lead Prosecutor Kimberly Kaufman, in an effort to further represent the City in the criminal justice community, is a voting member of the Jefferson County Youth Drug and Alcohol Diversion Program ("YDAP") board. The board is comprised of a representative of each of the Jefferson County municipalities, The Jefferson County Schools, the Sheriff's Office, the Juvenile Courts, and the District Attorney's Office. The board meets quarterly to discuss the drug and alcohol counseling program offered to substance abuse offenders under the age of twenty-one. Participation in the program qualifies the offender for dismissal of pending court charges. Quarterly statistics gathered by the treatment provider show there has been a shift in alcohol use to marijuana use by youthful offenders because of the greater availability of marijuana under the new laws. Participation in this board provides valuable insight into those issues affecting our youthful offenders, so we can better structure rehabilitative efforts through the office.

Additionally, Ms. Kaufman represents all Adams County municipal prosecutors on the Adams County Criminal Justice Coordinating Committee ("CCJC"), which meets bi-monthly to discuss a number of issues related to improving the criminal justice system. Topics addressed by the committee have included standardized bonds, pretrial services, the implementation of the Evidence-Based Practices Model for no bond release, alternative sanctions to incarceration, and the establishment of an Adams County Veterans Court and Mental Health Court.

Ms. Kaufman also participates as the Co-Chair of the Information Sharing Governance subcommittee of the CCJC. The subcommittee has sought and been given funding by both federal and state grants to create an information system allowing the Adams County municipal courts to retrieve information from each other through a data portal. The non-profit group S.E.A.R.C.H. is providing technical assistance with the creation of the portal, although once the portal is created, a request for a financial commitment by each municipality to participate in the program will be forthcoming. The monies would be used for the conversion of our local data to meet national justice standards so it is easily recognizable in the portal. The value of having online access to municipal court related data cannot be overstated as the manual search for the data is quite time consuming.

Ms. Kaufman was honored to represent the City of Westminster at the National Association of Justice Information Systems (NAJIS) in Orlando, Florida in her presentation on the creation of an information system, the governance documents to support it, and the benefits of pursuing such a project.

As part of the CJCC, Ms. Kaufman has also been extensively involved with the Behavioral Health subcommittee. This subcommittee includes among its goals implementation of a community-based services delivery system that links clients and resources for individuals involved in the criminal justice system who are in need of mental health services. Given the significant population of offenders who suffer from mental illness, collaboration with treatment providers gives the CPO and law enforcement the greatest chance of assisting offenders with leaving the justice system permanently. Participation in this subcommittee led to Ms. Kaufman's speaking at the first Adams County Forum: "Promoting Healthy Minds to Support Safe Communities: A Community Conversation about Mental

Health.” The forum was attended by law enforcement and mental health professionals interested in identifying and promoting mental health resources available on a local level.

### **Typical Cases Handled**

Comprehensive CPO statistics are compiled and reported monthly and annually in separate communications to City Council and, therefore, will not be restated in detail here. However, for Council’s ease of reference, a few relevant statistics from the 2014 City Attorney’s Office Annual Highlights are included in this report. During 2015, CPO represented Westminster in over 8,000 Municipal Court appearances in which a prosecutor personally met with a defendant or his or her counsel. Approximately 3,100 of these meetings were first appearances on the traffic docket. This number is 12% lower than the same time period last year. Most case filings are associated with criminal ordinance violations under Westminster Municipal Code, Title VI – Police Regulations, and Title X – Traffic, which adopts the Model Traffic Code for Colorado. While ordinance cases can be anything from noise complaints to dogs running off leash, cases of theft, domestic violence related offenses, and unruly behavior such as fighting in public and obstructing police officers make up the majority of the docket.

- Domestic Violence. Domestic violence can involve physical violence or verbal harassment and stalking-type behavior. These are the most difficult of cases handled by the CPO, as the victim is often uncooperative with the process. The offender is a person with whom he or she is emotionally involved and reluctant to part ways. Financial ties and children bind the victim to the offender and result in a relationship characterized by the victim’s dependency and the offender’s control. Once the emotions of the offense dissipate, victim commitment to participation in the process is hard to obtain. It is imperative that the prosecutor have regular contact with the victim to ensure he or she remains a willing participant in the proceedings.

In 2015, there were 329 domestic violence related matters. This is an 8 % increase over the filings in 2014. The number of case dismissals has increased significantly as has the recidivism rate, which increased from 34% to 44%. Both numbers likely are due, in part, by a relaxation of policies toward victim witnesses who fail to appear for trial. These cases used to be approximately half of the trial docket because they are consistently difficult cases to resolve by plea agreement.

- Theft. Thefts are often a serial crime, meaning that the offenders tend to steal repeatedly. The value of the item(s) taken is often indicative of the experience of the offender in committing the crime. The more often the offender successfully steals, the more comfortable they become with the act. The value and number of the items taken the next time increases as a result. Thieves also move from one city to another, making it difficult to determine their true criminal history. The prosecutors of the CPO conduct metro records searches to accurately assess the appropriate plea offer. Understanding the patterns of theft and the reason for the commission of the crime is invaluable to the prosecutors in determining equitable plea offers that take into account the characteristics of the offenders and the needs of our retail community. Repeat offenders (generally 4 or more thefts) receive a jail sentence to deter them from returning to our jurisdiction for their next theft.

In early 2014, the CPO, in an effort to accommodate general concerns regarding our tough disposition policy, embraced a more lenient approach to case resolution. This included plea

bargain offers of more deferred judgments, more probations for repeat offenders, and less jail time overall for all offenses, including theft.

A comparison of theft case filings from prior to the enactment of the more lenient policy to current filings has shown a clear increase in case filings from 783 in 2013 to 1102 in 2015, an increase of forty percent. The correlation between disposition policy and case filings is unclear, so further study is warranted, but the trend is concerning.

- Graffiti. Council members will recall last year's staff report presentation was attended by members of the television media who were questioning our graffiti case disposition policy. The policy required a first time adult graffiti offender be sentenced to 30 days in jail. This hard line approach to this particular type of offender was approved by a previous Council with the hope that the growing graffiti problem in our city would be significantly impacted.

In 2014, there were 19 defendants charged with 101 cases, with a total of 236 charges. The dispositions of these cases included 1,475 days of imposed jail time resulted in a reduction of graffiti in Westminster of approximately 150,000 linear feet since the adoption of the graffiti ordinances in 2008.

In spite of the concerns raised by the news media, Council approved continuation of the incarceration policy for graffiti offenders. The result has been a reduction in graffiti related filings to a total of 4 cases in 2015, a decrease of 96 percent.

### **Other Prosecutorial Services**

While the majority of the cases that come through the office are related to the typical criminal and traffic offenses normally handled in Municipal Court, we are also available to a variety of City departments to assist them with issues important to their particular concerns. Cases relating to atypical sections of the Code include sales tax, environmental issues such as illegal dumping, spillage of chemical substances, and release of noxious odors, rental housing issues, and zoning violations. Legal issues can relate to the First Amendment, hoarding, land use, and building and fire code violations, as well. Examples of some of the non-traditional cases and successes handled by the office are described below.

- Zoning /Land Use. While we had no actual case filings under the zoning ordinances this past year, we consulted with other city departments on a number of cases. We provide legal advice on the merits of a case and the possible consequences for failure to comply, we provide incentive for zoning violators to meet our goal of voluntary compliance with zoning requirements.
- Rental Housing. 7130 Lowell Blvd: As reported last year, this eighteen-unit apartment complex located at this address was privately owned by two individuals, a husband and wife, who had little interest in ongoing maintenance. This resulted in substandard housing for the tenants who resided there. City Rental Housing Inspectors had been dealing with this property for 16 years, and have filed multiple cases into the Municipal Court. One owner was recently convicted of 48 counts of substandard housing violations by a jury, and awaits sentencing at this time.

To mitigate the impending sentence, the owners sold the property to a real estate revitalization company specializing in properties located near RTD rail lines. The apartment property is

currently in the process of a full renovation and promises to offer attractive and affordable housing in South Westminster.

- First Amendment Issues. The first amendment became a topic of much discussion and research for the CPO last year as it was the defense offered in a number of trials and appeals. We have been successful in the majority of the trials and are awaiting decision from the district court on the numerous pending appeals arising from those convictions.

### **Upcoming Projects**

Westminster Municipal Code Title VI –Police Regulations sets out those activities that if committed within the confines of Westminster could subject an individual to legal sanctions including fines and incarceration. While several sections of Title VI such as Animal violations have been updated, it has been a number of years since there has been a full review of the entire code.

The CPO has met with several representatives of the police department and the courts to discuss areas of Title VI that would benefit from a rewrite to be more consistent with the state penal laws. For example, our municipal offense of harassment does not adequately address the use of technology such as texting and social media to cause alarm and annoyance to an individual. Adding language to address this issue will give greater notice this is a prohibited activity.

Other sections of the code considered for update include the theft and criminal mischief provisions. The law changed in 2008 to allow municipalities to raise their upper jurisdictional limits for these two offenses. Westminster declined to raise the municipal limits at that time due to concerns regarding the impact on the court. A new impact study has been started to determine the feasibility of raising the limits in whole or in part to account for the rise in property value.

Several new ordinances have been proposed involving a number of different subject matters including restitution, door to door solicitors, dumpster trespass, public decency related offenses, obstruction of a police canine, and trespass to auto.

The CPO will continue to work with the police department and the court to determine the need and efficacy of updating our code and will present for Council's consideration the results of our collaborations.

### **Conclusion**

CPO welcomes the opportunity to share more of its work with City Council, and looks forward to at least annual discussions on pending policy issues. CPO believes it does important work for the City and takes great pride in that work. Moving forward with more coordination and communication with City Council will ensure that CPO's work meets the goals and expectations of City Council. Thank you for your interest in our work, and please feel free to request additional or different information in future reports.

Respectfully submitted,

David Frankel  
City Attorney



## Staff Report

Information Only Staff Report  
April 4, 2016



**SUBJECT:** Matters Related to the Planned Scope and Timing of the Annual Financial Audit

**PREPARED BY:** Cherie Sanchez, Accounting Manager

### Summary Statement

This report is for City Council information only and requires no action by City Council.

- Statement on Auditing Standards No. 114 (SAS 114), “The Auditor’s Communication with Those Charged with Governance,” requires formal communication by an auditor to occur at the beginning of an audit engagement to inform an organization’s governing board about audit plans and at the end of the audit engagement to report results.
- BKD’s planned scope and timing of the City’s 2015 audit is explained in the attached pre-audit letter. The results and findings of the City’s financial audit are scheduled to be communicated to Council through a management letter and study session presentation in June.

### Background Information

On November 9, 2015, Council authorized Staff to enter into a contract with BKD LLC (BKD) for independent, professional auditing services for the City’s annual financial audit for the fiscal year 2015 with an option to renew for an additional four one-year terms, subject to annual appropriation. BKD commenced preliminary work on the City’s 2015 annual financial audit on Monday, December 14, and will begin the fieldwork component of the audit on Monday, April 4, 2016.

In 2006, the American Institute of Certified Public Accountants issued Statement on Auditing Standards No. 114 (SAS 114), “The Auditor’s Communication with Those Charged with Governance,” which formalizes requirements for auditor communication with those responsible for overseeing the strategic direction of an entity and obligations related to their accountability for that entity.

SAS 114 requires communications to address planning matters before an audit engagement begins and to evaluate the results at its conclusion. It is essential that the communication be timely enough to provide an opportunity for dialogue between the auditor and those charged with governance, if so desired.

In accordance with SAS 114, BKD prepared a pre-engagement audit message communicating their responsibilities under generally accepted auditing standards that was delivered to City Council in December, and now has prepared a pre-audit message on the planned scope and timing of the City’s 2015 annual financial audit. The results and findings of the City’s financial audit are scheduled to be communicated to Council through a management letter and study session presentation in June.

Staff Report – Matters Related to the Planned Scope and Timing of the Annual Financial Audit

April 4, 2016

Page 2

This information supports the City's 2015 Strategic Plan Goal of Financially Sustainable Government Providing Excellence in City Services by ensuring City Council is fully informed about the City's 2015 annual financial audit and advised of BKD contacts should there be a desire to discuss directly matters of the audit.

Respectfully submitted,

Donald M. Tripp  
City Manager

Attachments: 2015 Pre-audit letter



February 25, 2016

Honorable Mayor and Members of City Council  
City of Westminster  
4800 West 92<sup>nd</sup> Avenue  
Westminster, Colorado 80031

The purpose of this communication is to summarize various matters related to the planned scope and timing for the December 31, 2015 audits of the financial statements of City of Westminster (the City) and of its compliance with specified requirements applicable to its major federal award programs.

Please refer to our engagement letter dated November 20, 2015 for additional information and the terms of our engagement.

## OVERVIEW

We will conduct our audits in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we plan and perform:

- The audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.
- The audit of compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget Compliance Supplement* that are applicable to each major federal award program to obtain reasonable rather than absolute assurance about whether noncompliance having a direct and material effect on a major federal award program occurred.

**PLANNED SCOPE & TIMING**

We have preliminarily identified the following areas of significant risks of material misstatement due to error or fraud and of material noncompliance and propose to address these areas as described:

<b>Opinion Unit</b>	<b>Risk Area</b>	<b>Audit Approach</b>
All	Management override of controls	Review accounting estimates for bias, review journal entries and evaluate business rationale for unusual transactions
All	Revenue recognition	Test grant, property and sales tax revenues and test cutoff of all significant revenue sources to determine if amounts are properly recognized
All	Real estate transactions with third parties	Review transactions and support for proper approval and accounting recognition
Governmental and Business-type activities, Utility Fund and other aggregate remaining funds	Capital assets	Review for propriety, proper capitalization, reasonableness of depreciation, completeness and impairment
Governmental and Business-type activities, Utility Fund and other aggregate remaining funds	Debt	Review significant activity, including confirming new debt and debt paid off, review refunding calculations, analyze interest expense and accruals, review debt covenants for compliance and determine proper classifications

Honorable Mayor and Members of City Council  
City of Westminster  
February 25, 2016  
Page 3

<b>Opinion Unit</b>	<b>Risk Area</b>	<b>Audit Approach</b>
Governmental Activities	Implementation of new accounting standard: GASB Statement No. 68 – <i>Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27</i>	Review financial statements and disclosures for compliance with the accounting standard
Single Audit	Compliance with requirements described in the <i>U.S. Office of Management and Budget Compliance Supplement</i> for major federal awards programs	Select samples of expenditures charged to grants and test for compliance with federal and grant requirements

We welcome any input you may have regarding the risk areas identified above, any other significant risk areas or other matters you believe warrant particular attention.

We propose the following timeline:

- Drafts of the financial statements and management letter, together with our letter regarding auditor responsibilities, will be furnished no later than two weeks preceding the study session presentation to City Council on June 6, 2016
- Final reports will be issued no later than two weeks prior to acceptance of the CAFR by City Council in June 2016

## CONTACTS

We understand the appropriate person in the governance structure with whom to communicate is the City's Mayor.

If for any reason any member of City Council would need to contact us, please call Jodie Cates or Marcie Ardan at 303.861.4545.



## ACCOUNTING & AUDITING MATTERS

The following matters are, in our judgment, relevant to the planned scope of the audit as well as your responsibilities in overseeing the financial reporting process.

- The City is adopting GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. Our opinion will have an emphasis-of-matter paragraph to address the comparability of the City’s financial statements due to the change in accounting principle. The anticipated proposed wording of the paragraph will be as follows: “As discussed in Note \_\_ to the financial statements, in 2015, the City adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.”
- Other areas include the following:
  - Segregation of accounting duties
  - Revenue recognition
  - Self-insurance liabilities
  - Third-party service providers
  - Related-party transactions
  - Joint venture(s)
  - Component units
  - Commitments and contingencies
  - Significant estimates
  - Recording of restricted net position and restricted, committed and assigned fund balances
  - Investments and investment valuation
  - Debt
  - Capital assets
  - Expenses/expenditures
  - Compliance with federal award programs

## CONSIDERATION OF ERROR OR FRAUD

One of the most common questions we receive from audit committees is, “How do you address fraud in a financial statement audit?” Our responsibility, as it relates to fraud, in an audit of financial statements is addressed in auditing standards generally accepted in the United States of America.

Honorable Mayor and Members of City Council  
City of Westminster  
February 25, 2016  
Page 5

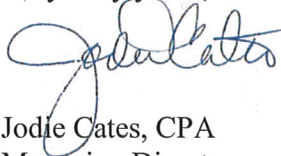
Our audit approach includes such procedures as:

- Engagement Team Brainstorming
  - Discussions include how and where we believe the City's financial statements might be susceptible to material misstatement due to error or fraud, how management could perpetrate and conceal fraudulent financial reporting and how assets of the City could be misappropriated
  - An emphasis is placed on the importance of maintaining the proper state of mind throughout the audit regarding the potential for material misstatement due to error or fraud
- Inquiries of Management and Others
  - Personnel interviewed include the Mayor, the City Manager, the Finance Director, the Accounting Manager and others
  - Inquiries are directed towards the risks of error or fraud and whether personnel have knowledge of any fraud or suspected fraud affecting the City
- Reviewing Accounting Estimates for Bias
- Evaluating Business Rationale for Significant Unusual Transactions
- Incorporating an Element of Unpredictability Into the Audit Each Year

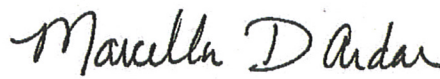
\* \* \* \* \*

This communication is intended solely for the information and use of those charged with governance (Honorable Mayor and Members of City Council) and management and is not intended to be and should not be used by anyone other than these parties.

Very truly yours,



Jodie Cates, CPA  
Managing Director



Marcella D. Ardan, CPA  
Director