City Council Regular Meeting Agenda

Monday, August 24, 2026
City Hall - 1711 Miner Street, Idaho Springs, CO 80452
Tel: (303) 567-4421 Fax: (303) 567-4955

Video from Meetings are viewable on the City's Website.
You must join the Zoom Meeting (https://us02web.zoom.us/j/84204473555)
to participate in a meeting remotely.

1. **Work Session Agenda and Packet (5:30 P.M.)**
   - **a.** I-70 Floyd Hill Project Update
   - **b.** Colorado Retirement Association Update
   - **c.** Historic Sites & Facilities Board Updates
   - **d.** Clear Creek Regional Housing Authority Update
2. **Call to Order (7:00 PM)**
3. **Roll Call**
4. **Pledge of Allegiance**
5. **Agenda Approval**
   - **a.** Motion to approve the agenda of August 24th, 2026
6. **Conflict of Interest**
7. **Approval of Minutes**
   - **a.** Motion to approve the minutes of August 10th, 2026
8. **Approval of Bills**
   - **a.** Motion to approve the bills to August 24th, 2026
9. **Public Comment**
10. **Unscheduled Public Comment**
11. **Liquor Licensing Authority**
12. **Finance Officer**
    - **a.** July Financial Statements
13. **Resolutions**
    - **a.** Resolution #20, Series 2026 A Resolution approving an access and

maintenance easement agreement between the City of Idaho Springs and Michty Argo Metropolitan District No. 2 concerning Gondola upper landing public improvements.

b. Resolution #23, Series 2026, a Resolution of the City Council of the City of Idaho Springs, Colorado approving the submission of an application to the Colorado Department of Local Affairs, Division of Housing, under the predevelopment notice of funding availability for the Idaho Springs Affordable Senior Housing Project, and authorizing and delegating signatory authority.

14. Ordinance First Reading

15. Ordinance Second Reading

a. Ordinance #15, Series 2026 an ordinance approving an amended and restated occupancy agreement for 2060 Miner Street between the City and the Historical Society of Idaho Springs.

b. Ordinance #18, Series 2026 An ordinance imposing a temporary moratorium on the submission, acceptance, processing, and approval of any application for a City of Idaho Springs permit or license related to the operation of a private paid parking facility within the city.

c. Ordinance #19, Series 2026 An ordinance referring a ballot issue to the city electors pursuant to Article X, Section 20 of the Colorado Constitution to establish a new occupational tax on the occupation of providing outdoor recreational experiences, dedicating all revenue from the new tax to address the impacts of those activities upon the city, and amending chapter 8 of the Idaho Springs Municipal Code to implement the tax, contingent upon voter approval.

16. City Attorney

17. City Administrator

a. Staff report submitted with no requests for action.

18. Administration Department

a. Assistant City Administrator – Staff report submitted with no requests for action.

August 24, 2026 Assistant City Administrator Report

b. Community Development Planner - Staff report submitted with one request for action.

Motion to accept the petition for local historic designation of 121 15th Avenue (Roberts Brothers Garage) and refer the application to the Historic Preservation Review Commission for review and recommendation.

c. Deputy City Clerk – No staff report submitted

19. Police Department

- **a.** 08-24-2026 Staff Report, no action items.

20. Public Works Department

- **a.** Staff report with no request for action

21. Committee Reports

22. City Clerk/Treasurer

23. Mayor/Council

24. Adjourn

In-person and remote meeting public attendance and participation instructions:

Participation

- To provide scheduled public comment, either in person or remotely, please fill out and return the Public Comment Form on the City's website. All requests must be submitted to the City Clerk (cityclerk@idahospringsco.com) by 6 p.m. (Six) the Wednesday before the scheduled meeting.
- To provide unscheduled public comment, please join the Zoom Meeting, identify yourself with your full first and last name, and use the “Raise Hand” feature to indicate your desire to speak.

General Guidelines

- Each public comment, whether scheduled or unscheduled, is limited to three (3) minutes.
- Council typically does not provide feedback during public comment sessions.
- If you would like to provide materials for Council to review along with your Comment, please sign up for Scheduled Public Comment and provide those materials to the City Clerk by the Wednesday Deadline.

To: Mayor Harmon and City Council Members
From: Historic Sites and Facilities Board
Date: August 3, 2026

The project to restore Engine No. 60, its tender and Coach No. 70 has been underway for a number of years. At present, the coach has been restored but still resides in storage at the Loop's Silver Plume site. Nothing else has been accomplished. The Historic Sites and Facilities Board would like to see the project regain its momentum. We are recommending Council adopt, and enact, a workable plan to complete restoration of the train.

The Historic Sites and Facilities Board is making this request with the understanding that funding for projects such as this is always the primary consideration. The City certainly has many needs for its funds. Grants cannot be guaranteed and failure to receive an award can halt a project. However, the train is the only remaining city-owned facility that, in spite of our board's efforts, has not seen any real, visible progress.

Council Considerations:

1. Where does the project fit in Council's priorities?
    - Restoration of the locomotive is listed in the Goals and Action Items for 2024-2028. Nothing else about the overall project is listed.
2. How committed is Council to construction of a shelter, not only for the coach but for the entire train?
3. How committed is Council to the plan that involves moving track and turning the train so the locomotive faces Miner Street?
    - Cost is, of course, a major factor.
    - Other options may be available at significantly lower cost.
4. How many years is Council willing to allocate for completion of the project?
    - 2 years (complete in 2028)
    - 3 years (complete in 2029)
    - 5 years (complete in 2031)

Historic Sites and Facilities Board input:

1. While it is necessary to resubmit the State Historical Fund grant application to fund the overall restoration of the locomotive and tender, it may be possible to proceed with the asbestos abatement in the interim using budgeted funds. Removing that task and cost from the resubmitted application should not impact the chances for approval. Further, the work would evidence some long-awaited progress.

2. Consider merely encasing the asbestos around the boiler rather than removing it since the locomotive is not intended to be fully operational. It may be worthwhile to investigate the practicality of this option.
3. The entire train needs to be under a shelter. While the design plan previously submitted and determined to be too expensive was impressive, we suggest other, more affordable options exist.
    - A far simpler, yet effective structure could serve. Visitors come to see the train, not necessarily the shelter.
    - Whatever design is chosen, it could provide for construction in sections. First would be a shelter to protect the coach, then the shelter could be extended to cover the engine and tender. This might be accomplished in as little as two years.
    - The viewing walkway should be an integral part of the design but could be constructed in the year following completion of the structure.
4. We agree that turning the train around so it faces Miner Street is an interesting idea. However, the various costs and impacts of such an undertaking seem to outweigh the advantages of the change, especially considering potentially available funding. We understand the move would allow construction of a shelter that would avoid overhead power lines. If, however, funds exist through Xcel Energy, and can be used to underground those lines, the structure could be built over the train in its present location.

In forming our board in 2024, the Council demonstrated a clear commitment to the preservation of those city-owned properties placed under our oversight. With that came an implied commitment to funding those preservation efforts. Developing and implementing a plan as we are suggesting will encourage effective budget planning to allow completion of this final, large project so Idaho Springs can, once again, have Engine No. 60 with its tender and Coach No. 70 back home.

Part VI
Amendments

Amendment No. 1, August 2026

	2025	2026	2027	2028
Central Hose House	Scrape and paint damaged areas. Roof repairs.	**Evaluate water damage and drainage needs.**	**Repair water damage. Improve drainage.**	

City of Idaho Springs Water Quality
1711 Miner Street
P.O. Box 907
Idaho Springs, CO 80452-0907
Telephone (303) 567-2400
FAX (303) 567-0124

TO: Historic Sites and Facilities Board

FROM: Edward Sigward

DATE: 7/29/2026

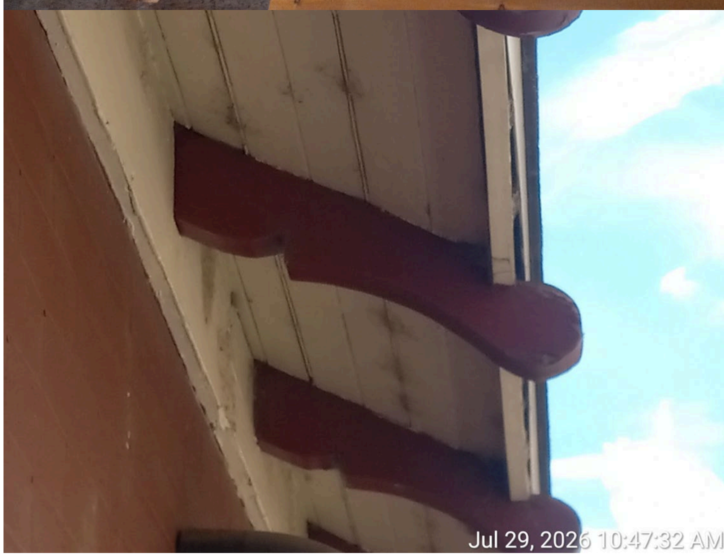
Re. Central Hose house Building condition

Front barn door left side water damage. Lower hinge has come loose, appears that damage to the framing around the door as occurred.

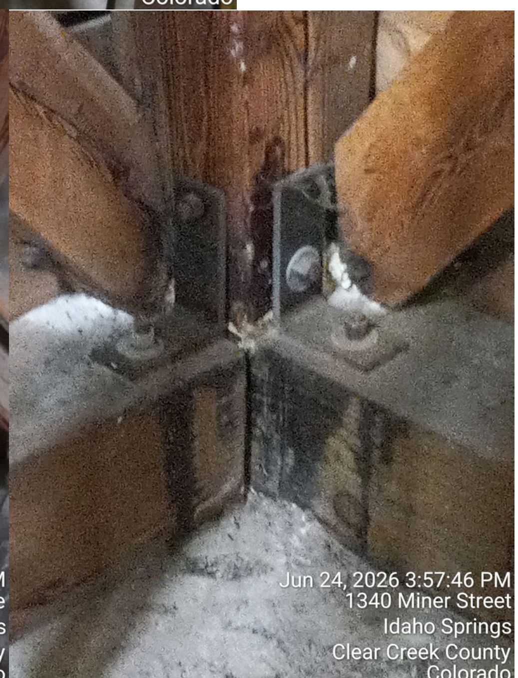
Damage to front man door and frame from water wicking up into wood.

Side Barn door showing signs of wood rot, was unable to open to fully inspect due to blocked from the inside.

Interior wall board coming apart.



Some of the rafters have rot. Water has wicked up under the eave.

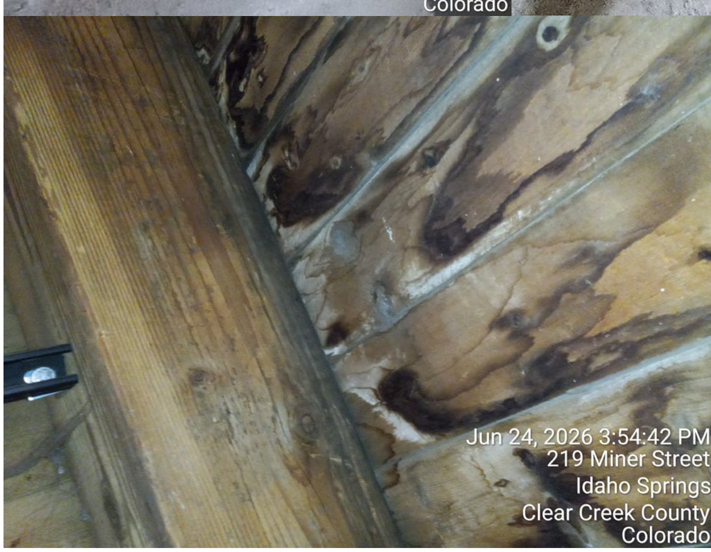


Inside Tower:

White mold or mildew.

Some parts appear dry rotted.

Signs of water intrusion.



Hose House No. 2 – Current Interior Conditions 8.24.2026


Small plant growing through East interior wall

IDAHO SPRINGS CITY COUNCIL
REGULAR MEETING
August 10, 2026

The City Council of the City of Idaho Springs held a work session, regular meeting and executive session on August 10th, 2026, in the city council chambers. Mayor Chuck Harmon called the regular meeting to order at 7:24 p.m.

Answering the roll were: Mayor Chuck Harmon, Mayor Pro Tem Jeremy Jones, Councilmember Lisa Manifold, Councilmember Kate Collier, and Councilmember Sharon Bassist. Councilmember Briana Reagon and Councilmember Janine Mariani were absent. Staff present were City Administrator Andrew Marsh, Assistant City Administrator Guy Patterson, Public Works Director Edward Sigward, Community Development Planner Dylan Graves, Deputy City Clerk Wonder Martell, Associate Attorney Nick Klein and Chief of Police Nathan Buseck.

The Pledge of Allegiance was recited by all present.

AGENDA APPROVAL
Mayor Pro Tem Jeremy Jones moved to approve the agenda of August 10th, 2026, Councilmember Manifold seconded. Second followed by an all in favor voice vote.

CONFLICT OF INTEREST

APPROVAL OF MINUTES
Mayor Pro Tem Jeremy Jones moved to approve the minutes of July 27th, 2026, Councilmember Manifold seconded. Second followed an all in favor voice vote.

APPROVAL OF BILLS
Councilmember Bassist moved to approve the bills to August 10th, 2026. Councilmember Collier seconded, second followed by an all in favor roll call vote.

BUSINESS & COMMUNITY PROMOTIONS BOARD APPOINTMENTS
The city received three (3) letters of interest for appointments to the BCPB. Carol Dewes, Chris Slaymaker and Michael Rosenbaum. In attendance were Carol Dewes and Chris Slaymaker.

Chris Slaymaker – Submitted the letter as she noticed a vacancy on the board. She's been attending the meetings already and been volunteering with the BCPB. The Slaymaker's are very involved in the community, this solidifies things that she has already been doing. They live in Idaho Springs, and she has school-aged children as well as owns a business. This would give her a chance to serve. Councilmember Manifold asked Ms. Slaymaker what she is most excited about if she is appointed: Ms. Slaymaker stated that its nice being a city resident and that she has to live with all of the decisions made here so it would be really empowering to contribute as a resident, on a board, wearing all of the hats, and she is willing to serve as an alternate.

Carol Dewes – Ms. Dewes stated she was raised in Clear Creek County, and she is now raising four (4) children here. She loves it here, Ms. Dewes is passionate about this community, and she wants to offer help if she can. Community support is important, and she loves marketing so she has interest in things like Wayfinding, as it's very interesting. Ms. Dewes would like to help in any way that she can. Councilmember Manifold asked the same question: what she is most excited about if she is appointed? Ms. Dewes stated, having a voice on what this will look like in the future and help create and sustain a place she is proud of. Ms. Dewes would also love to be appointed as an alternate.

MOTION – Mayor Harmon moved to appoint Chris Slaymaker to the Business and Community Promotions Board and Carol Dewes as an alternate. Councilmember Collier seconded.

Associate Attorney Klein advised council that before appointing alternate members to this board, it needs to be confirmed if the current ordinance allows for alternates, because the code as written today just states "7 members" and does not speak to alternate positions. Attorney Klein suggests waiting to appoint the alternate members until the ordinance is clarified or modified to add appointed members.

Mayor Harmon amended his motion to appoint Chris Slaymaker to the Business and Community Promotions Board. Councilmember Collier seconded the amended motion. Second followed by an all in favor roll call vote.

PUBLIC COMMENT – SCHEDULED

UNSCHEDULED PUBLIC COMMENT

RESOLUTIONS

Councilmember Manifold moved to approve **Resolution #15, Series 2026**, A Resolution denying a Final Development Plan on property known as 1300 Colorado Blvd for a new multifamily affordable housing development. (Resolution adoption only – Public Hearing concluded on 07/27/2026). Mayor Pro Tem Jeremy Jones seconded. Second followed by an all in favor roll call vote.

Mayor Pro Tem Jeremy Jones moved to approve **Resolution #19, Series 2026** A Resolution Adopting an amended compensation plan for the city employees and officers. Councilmember Collier seconded, second followed by an all in favor roll call vote.

Mayor Pro Tem Jeremy Jones moved to approve **Resolution #21, series 2026** a resolution of the city council of the city of Idaho Springs, Colorado approving an intergovernmental agreement between the City of Idaho springs, the town of Georgetown, the town of Silver Plume, the town of Empire, the City of Central, Clear Creek County, and Gilpin County regarding shared proposition 123 credits. Councilmember Bassist seconded, second followed by discussion.
Councilmember Manifold mentioned that if we continue to share credits, and we are the skinniest municipality in the county, we need to see effort and accountability with these other partners, the others need to show effort. Councilmember Manifold stated she is concerned that all of the focus seems to be on Idaho Springs. Councilmember Collier asked if there has been any development of affordable housing in the county, outside of Idaho Springs? Community Development Planner Dylan Graves stated that Georgetown is currently working on some near the lake, and Mayor Harmon mentioned that there are some Habitat for Humanity homes in Empire. Councilmember Collier stated that she believes in sharing and would like the county to activate and do the same. Discussion followed by an all in favor roll call vote. Motion carries.

Councilmember Bassist moved to approve **Resolution #22, Series 2026** a Resolution approving the Intergovernmental Agreement with Clear Creek County for coordination of the 2026 Special municipal election. Councilmember Manifold seconded. Second followed by an all in favor roll call vote.

ORDINANCNE FIRST READING

Councilmember Manifold moved to approve **Ordinance #16, Series 2026** an Ordinance amending section 21-105 of the Idaho Springs Municipal Code to authorize the issuance of conditional use permits as personal to the applicant and as limited or unlimited in duration. Mayor Pro Tem Jeremy Jones seconded. Second followed by discussion. Councilmember Collier asked Associate Attorney Klein if this gives more control to the city? Attorney Klein stated that it does. Discussion followed by an all in favor roll call vote, motion carries.

Councilmember Collier moved to approve **Ordinance #17, Series 2026** an ordinance amending chapter 21 of the Idaho Springs Municipal Code to regulate group homes and related residential uses for persons with disabilities in conformance with Colorado law and the Federal Fair Housing Act. Mayor Pro Tem Jeremy Jones seconded, second followed by an all in favor roll call vote. Motion carries.

ORDINANCNE SECOND READING

CITY ATTORNEY
Councilmember Collier has specific questions regarding alternate members to board, specifically to the Planning Commission and stated that there seems to be separate rules for alternates on each individual board. Like sometimes the alternates get to participate and other times they are told to sit back. Councilmember Collier would like to see uniformity across all boards and commissions in regard to alternate members. Associate Attorney Klein advised council that alternates can always provide feedback and participate in discussions at all meetings, except when it's a quasi-judicial matter (Public Hearings). Councilmembers Collier asked the attorneys and/or staff to educate the Planning Commission Alternates on why they cannot participate in public hearings and a little memo on the topic would be very helpful to send to all board members.

CITY ADMINISTRATOR
Staff report submitted with no requests for action.

ADMINISTRATIVE DEPARTMENT
Assistant City Administrator – Staff report submitted with one request for action.

Councilmember Collier moved to approve the mayor to sign a letter written by the City attorney providing written consent allowing for the assignment of the Licensee under the June 14, 2021 Charging Station License Agreement from EV Build, Inc. to Loop Global, Inc. with the following condition: prior to the issuance of written consent to the assignment, Loop Global must provide evidence satisfactory to the City Attorney of the entity's authority to conduct business in the State of Colorado. Councilmember Manifold seconded, second followed by an all in favor roll call vote. Motion carries.

Community Development Planner- No staff report submitted. Mr. Graves mentioned that he is working on a few code amendments and that one of those is updating the City's noise ordinance. The current standards are subjective and he is looking for direction on how to proceed. More standards, more objectives. Construction hours could be reviewed as there seems to be some current hassles with that. Chief Busek advised council that the measuring ,machine for noise will cost about $500.00 and could relate to lawn equipment at 3 in the morning, or loud music at noon when the apartment below works graveyards and is trying to sleep. When the regulations are subjective, it puts PD in a bind. We need a more objective way of dealing with this. There could also be noise permits issued. Council expressed universal support to bring back more objective regulations. Mr. Graves also mentioned that he is working on code amendments for architectural design, Landscaping standards and non-conforming uses. There are two outreach items coming up, on will be at HPRC next week as they intend to discuss the creation of an additional Historic District in town as well as a Housing Authority Meeting schedule for Monday August 31st at 6:30 pm in City Council Chambers, hosted by Erica Duvic.

Deputy City Clerk – Staff report submitted with no requests for action.

POLICE DEPARTMENT
Staff report submitted with no requests for action. Chief Buseck reminded council that the grand opening of the new police station is on September 23rd from 2-4 pm at the new station at 1744 Miner Street. Councilmember Manifold advised Chief Buseck that she has heard from many downtown businesses stating that they really appreciate Officer Romos presence in the downtown area.

PUBLIC WORKS DEPARTMENT
Staff report submitted with no requests for action. Mr. Sigward stated that the sewer clog had him and his team out until the middle of the night. Reactor 1 and the Montane tank are almost finished.

CITY CLERK/TREASURER
COMMITTEE REPORTS

MAYOR/COUNCIL
Mayor Harmon asked council and staff if the city council meeting schedule for Monday September 14th could be changed to Tuesday September 15th? All of council and staff stated that change is ok.
Councilmember Collier asked if the Library could have some kind of encroachment area for the 4 spots in front of the Library and the spots across 14th so they can designate them for Library customers only. Mayor Harmon stated that he wanted to give a shout out to council as it is very clear that this council reads their packets and that's a very nice compliment.

EXECUTIVE SESSION
Mayor Harmon moved to go into executive session under CRS § 24-6-402(4)(f) to discuss personnel matters, specifically, the City Administrator's performance review. Councilmember Collier seconded, second followed by an all in favor voice vote.

ADJOURN
Mayor Harmon moved to adjourn the executive session at 9:14 pm and the regular meeting at 9:15 pm.

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
2350 Riverside Drive LLC (2245)								
103								
103	Invoice	hydrant replacement	08/10/2026	08/31/2026	24,337.08	Open	08/26	51-72-7320
Total 103:					24,337.08			
Total 2350 Riverside Drive LLC (2245):					24,337.08			
Alsco - Denver Linen (13)								
LDEN3329589								
LDEN3329589	Invoice	PD linen suppplies	08/11/2026	08/21/2026	105.27	Open	08/26	10-30-5108
Total LDEN3329589:					105.27			
Total Alsco - Denver Linen (13):					105.27			
Browns Hill Engineering & Cont (1416)								
32995								
32995	Invoice	Monthly Starlink Service	08/03/2026	08/03/2026	340.00	Open	08/26	51-00-5335
Total 32995:					340.00			
IS-2026-08 WTP								
IS-2026-08 WTP	Invoice	vsaas Service Fee	08/06/2026	08/06/2026	3,109.00	Open	08/26	51-00-5000
Total IS-2026-08 WTP:					3,109.00			
Total Browns Hill Engineering & Cont (1416):					3,449.00			
Centralsquare (2297)								
470138								
470138	Invoice	enterprise mobile base	08/14/2026	09/13/2026	500.00	Open	08/26	10-30-5105
Total 470138:					500.00			
Total Centralsquare (2297):					500.00			
CIRSA (1511)								
INV1004868								
INV1004868	Invoice	INSURANCE DEDUCTIBLE	08/12/2026	09/26/2026	1,241.50	Open	08/26	10-30-5314
Total INV1004868:					1,241.50			
Total CIRSA (1511):					1,241.50			
Clear Creek County Clerk & Rec (61)								
0049300								
0049300	Invoice	resolution Recording	08/05/2026	09/04/2026	43.00	Open	08/26	10-20-5316
Total 0049300:					43.00			
Total Clear Creek County Clerk & Rec (61):					43.00			
Clear Creek County Road & Bridge (1278)								
8.6.2026								
8.6.2026	Invoice	Fleet fuel/Parks	08/06/2026	08/31/2026	697.10	Open	07/26	10-60-6191
8.6.2026	Invoice	Fleet fuel/Police	08/06/2026	08/31/2026	2,987.58	Open	07/26	10-30-6191
8.6.2026	Invoice	Fleet fuel/Streets	08/06/2026	08/31/2026	995.86	Open	07/26	10-10-6191
8.6.2026	Invoice	Fleet fuel/WasteWater	08/06/2026	08/31/2026	149.38	Open	07/26	52-00-6191
8.6.2026	Invoice	Fleet fuel/Water	08/06/2026	08/31/2026	149.38	Open	07/26	51-00-6191
Total 8.6.2026:					4,979.30			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total Clear Creek County Road & Bridge (1278):					4,979.30			
CO Dept. of Agriculture Metrology Lab (2298)								
7042								
7042	Invoice	LASER Speed Units	08/13/2026	10/12/2026	48.00	Open	08/26	10-30-5108
Total 7042:					48.00			
Total CO Dept. of Agriculture Metrology Lab (2298):					48.00			
Colorado Analytical Lab (945)								
260804161								
260804161	Invoice	total coliform P/A compl	08/05/2026	09/05/2026	110.00	Open	08/26	51-00-5201
Total 260804161:					110.00			
260804163								
260804163	Invoice	TSS/testing	08/10/2026	09/10/2026	15.30	Open	08/26	51-00-5201
Total 260804163:					15.30			
260804164								
260804164	Invoice	Water Testing	08/11/2026	09/11/2026	70.20	Open	08/26	52-00-5201
Total 260804164:					70.20			
260804124								
260804124	Invoice	Wastewater Testing	08/12/2026	09/12/2026	414.00	Open	08/26	52-00-5201
Total 260804124:					414.00			
260810131								
260810131	Invoice	TSS/testing	08/13/2026	09/13/2026	15.30	Open	08/26	51-00-5201
Total 260810131:					15.30			
Total Colorado Analytical Lab (945):					624.80			
Colorado Asphalt Services Inc (1123)								
0070520								
0070520	Invoice	Pallet EZ St Cold Asphalt	08/03/2026	09/02/2026	1,200.00	Open	08/26	10-10-6096
Total 0070520:					1,200.00			
Total Colorado Asphalt Services Inc (1123):					1,200.00			
Colorado Community Media (1981)								
IVIT 1DBU-0007								
IVIT 1DBU-0007	Invoice	Legal Publication--Government N	06/10/2026	06/10/2026	27.06	Open	06/26	10-20-5312
Total IVIT 1DBU-0007:					27.06			
IVIT 1DBU-0008								
IVIT 1DBU-0008	Invoice	Legal Publication--Legal Notice	06/10/2026	06/10/2026	365.46	Open	06/26	10-20-5312
Total IVIT 1DBU-0008:					365.46			
IVIT 1DBU-0014								
IVIT 1DBU-0014	Invoice	Legal Publication--Government N	07/15/2026	08/15/2026	28.10	Open	07/26	10-20-5312
Total IVIT 1DBU-0014:					28.10			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
IVIT 1DBU-0015								
IVIT 1DBU-0015	Invoice	Legal Publication--Government N	07/15/2026	08/15/2026	28.10	Open	07/26	10-20-5312
Total IVIT 1DBU-0015:					28.10			
IVIT 1DBU-0016								
IVIT 1DBU-0016	Invoice	Legal Publication--Government N	07/15/2026	08/15/2026	28.98	Open	07/26	10-20-5312
Total IVIT 1DBU-0016:					28.98			
IVIT 1DBU-0017								
IVIT 1DBU-0017	Invoice	Legal Publication--Government N	07/15/2026	08/15/2026	27.66	Open	07/26	10-20-5312
Total IVIT 1DBU-0017:					27.66			
IVIT 1DBU-0018								
IVIT 1DBU-0018	Invoice	Legal Publication--Government N	07/15/2026	08/15/2026	30.30	Open	07/26	10-20-5312
Total IVIT 1DBU-0018:					30.30			
IVIT1DBU-0022								
IVIT1DBU-0022	Invoice	Legal Publication	08/11/2026	09/11/2026	127.98	Open	08/26	10-20-5312
Total IVIT1DBU-0022:					127.98			
IVIT1DBU-0023								
IVIT1DBU-0023	Invoice	Legal Publication	08/12/2026	09/12/2026	523.53	Open	08/26	10-20-5312
Total IVIT1DBU-0023:					523.53			
Total Colorado Community Media (1981):					1,187.17			
Common Knowledge Technology, Inc (1549)								
71395								
71395	Invoice	Digital Software	07/31/2026	08/30/2026	72.00	Open	07/26	10-21-5109
Total 71395:					72.00			
Total Common Knowledge Technology, Inc (1549):					72.00			
Dawson Infrastructure Solutions (2047)								
INV217589								
INV217589	Invoice	tube broom	08/07/2026	09/06/2026	669.60	Open	08/26	10-10-6007
Total INV217589:					669.60			
Total Dawson Infrastructure Solutions (2047):					669.60			
Employee (2093)								
8.18.26								
8.18.26	Invoice	Supplies	08/15/2026	08/31/2026	70.97	Open	08/26	10-30-6010
Total 8.18.26:					70.97			
Total Employee (2093):					70.97			
FlowRide Concepts (2028)								
219								
219	Invoice	Trails construction	08/04/2026	08/04/2026	55,000.00	Open	08/26	21-00-6024
Total 219:					55,000.00			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total FlowRide Concepts (2028):					55,000.00			
Goodyear Auto Service Center (131)								
0000049240								
0000049240	Invoice	2025 ford tires	08/05/2026	08/31/2026	212.24	Open	08/26	10-30-6192
Total 0000049240:					212.24			
0000049247								
0000049247	Invoice	2023 Ford - Tires	08/06/2026	08/31/2026	890.59	Open	08/26	10-30-6192
0000049247	Invoice	oil change - 2023 ford truck	08/06/2026	08/31/2026	363.46	Open	08/26	10-30-6100
Total 0000049247:					1,254.05			
0000049248								
0000049248	Invoice	2025 ford tires	08/08/2026	08/31/2026	1,019.31	Open	08/26	10-30-6192
Total 0000049248:					1,019.31			
Total Goodyear Auto Service Center (131):					2,485.60			
Granite Property Services (2196)								
312								
312	Invoice	Late Fees	07/30/2026	07/30/2026	410.93	Open	07/26	10-60-5108
Total 312:					410.93			
319								
319	Invoice	CRC Park Maintenance	08/13/2026	08/13/2026	4,009.08	Open	07/26	10-60-5207
Total 319:					4,009.08			
Total Granite Property Services (2196):					4,420.01			
Hach Company (138)								
15076102								
15076102	Invoice	Spec Color STD, DPD Chlorine	07/09/2026	08/09/2026	594.65	Open	07/26	51-00-6207
Total 15076102:					594.65			
Total Hach Company (138):					594.65			
High Sierra Elevator Inspections (2155)								
00401546								
00401546	Invoice	Elevator Inspection	08/06/2026	09/05/2026	230.00	Open	08/26	10-21-5430
Total 00401546:					230.00			
Total High Sierra Elevator Inspections (2155):					230.00			
His Consultants, Inc. (2232)								
3785								
3785	Invoice	gilson gulch youngs ranch bounda	08/18/2026	08/31/2026	650.00	Open	08/26	21-00-6024
Total 3785:					650.00			
Total His Consultants, Inc. (2232):					650.00			
Home Depot Credit Services (578)								
8024380								
8024380	Invoice	hand soap citizens	07/17/2026	08/31/2026	93.73	Open	07/26	10-60-6010

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 8024380:					93.73			
8610764								
8610764	Invoice	floor fan	07/17/2026	08/31/2026	144.84	Open	07/26	10-60-6010
Total 8610764:					144.84			
4025096								
4025096	Invoice	parts	07/21/2026	08/31/2026	25.62	Open	07/26	52-00-5204
Total 4025096:					25.62			
3013341								
3013341	Invoice	tape, paint, dawn	07/22/2026	08/31/2026	13.44	Open	07/26	10-60-6200
Total 3013341:					13.44			
6021160								
6021160	Invoice	hand soap citizens	07/31/2026	08/31/2026	26.82	Open	07/26	10-60-6010
Total 6021160:					26.82			
Total Home Depot Credit Services (578):					304.45			
HRS Water Consultants (851)								
31662								
31662	Invoice	consulting services	08/11/2026	08/11/2026	2,163.00	Open	08/26	52-00-5104
Total 31662:					2,163.00			
Total HRS Water Consultants (851):					2,163.00			
JVA Incorporated (1110)								
31297								
31297	Invoice	Police Station	07/31/2026	08/31/2026	507.60	Open	07/26	21-00-7045
Total 31297:					507.60			
31367								
31367	Invoice	On Call Services Environmental	07/31/2026	08/31/2026	2,232.00	Open	07/26	52-72-7310
Total 31367:					2,232.00			
31426								
31426	Invoice	Hwy 103 Waterline Design	07/31/2026	08/31/2026	520.00	Open	07/26	51-72-7320
Total 31426:					520.00			
Total JVA Incorporated (1110):					3,259.60			
Language Line Services (2102)								
11984980								
11984980	Invoice	Interpretation over the phone	07/31/2026	08/30/2026	41.82	Open	07/26	10-40-5320
Total 11984980:					41.82			
Total Language Line Services (2102):					41.82			
McDonald Farms (1588)								
0199647-IN								
0199647-IN	Invoice	WasteWater Hauled to Landfill	07/31/2026	08/15/2026	1,330.00	Open	07/26	52-00-5250

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 0199647-IN:					1,330.00			
0200295-IN								
0200295-IN	Invoice	WasteWater Hauled to Landfill	08/10/2026	08/25/2026	1,330.00	Open	08/26	52-00-5250
Total 0200295-IN:					1,330.00			
0200855-IN								
0200855-IN	Invoice	WasteWater Hauled to Landfill	08/14/2026	08/29/2026	1,330.00	Open	08/26	52-00-5250
Total 0200855-IN:					1,330.00			
Total McDonald Farms (1588):					3,990.00			
Milo's Speed Shop (2157)								
1492								
1492	Invoice	2019 Chevy oil and filters	08/07/2026	08/31/2026	418.21	Open	08/26	10-30-6100
Total 1492:					418.21			
1519								
1519	Invoice	2025 ford- replace temp sensor a	08/07/2026	08/31/2026	175.99	Open	08/26	10-30-6100
Total 1519:					175.99			
Total Milo's Speed Shop (2157):					594.20			
Murray Dahl Beery & Renaud (806)								
19959								
19959	Invoice	General legal	08/06/2026	08/31/2026	20,891.41	Open	07/26	10-20-5101
Total 19959:					20,891.41			
19960								
19960	Invoice	General legal	08/06/2026	08/31/2026	1,127.60	Open	07/26	10-20-5101
Total 19960:					1,127.60			
Total Murray Dahl Beery & Renaud (806):					22,019.01			
Overland Diving Services LLC (2248)								
INV-CO102303								
INV-CO102303	Invoice	rapid response weekend diving se	08/05/2026	08/20/2026	4,150.00	Open	08/26	51-15-6003
Total INV-CO102303:					4,150.00			
Total Overland Diving Services LLC (2248):					4,150.00			
Photon Brothers (2276)								
INV-00012096								
INV-00012096	Invoice	solar panels	08/07/2026	08/14/2026	25,542.40	Open	08/26	21-00-7045
Total INV-00012096:					25,542.40			
INV-00012135								
INV-00012135	Invoice	solar panels	08/17/2026	08/22/2026	1,344.34	Open	08/26	21-00-7045
Total INV-00012135:					1,344.34			
Total Photon Brothers (2276):					26,886.74			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Pitney Bowes (1758)								
9.6.26								
9.6.26	Invoice	Postage	08/18/2026	09/06/2026	300.10	Open	08/26	10-20-5310
Total 9.6.26:					300.10			
Total Pitney Bowes (1758):					300.10			
Professional Management Solutions (1833)								
85272								
85272	Invoice	Financial Services	07/31/2026	08/10/2026	1,083.13	Open	07/26	10-20-5104
85272	Invoice	Financial Services	07/31/2026	08/10/2026	1,083.13	Open	07/26	10-10-5108
85272	Invoice	Financial Services	07/31/2026	08/10/2026	1,083.13	Open	07/26	10-30-5108
85272	Invoice	Financial Services	07/31/2026	08/10/2026	536.56	Open	07/26	51-00-5104
85272	Invoice	Financial Services	07/31/2026	08/10/2026	536.55	Open	07/26	52-00-5104
Total 85272:					4,322.50			
Total Professional Management Solutions (1833):					4,322.50			
Ramey Environmental Compliance, INC (898)								
31593								
31593	Invoice	Grease Trap Inspections/McDonal	07/31/2026	08/31/2026	1,620.00	Open	07/26	52-00-5000
Total 31593:					1,620.00			
Total Ramey Environmental Compliance, INC (898):					1,620.00			
SAFEbuilt, LLC Lockbox #88135 (1041)								
4433898								
4433898	Invoice	permits/plan review	07/31/2026	08/30/2026	2,159.87	Open	07/26	10-22-5000
Total 4433898:					2,159.87			
Total SAFEbuilt, LLC Lockbox #88135 (1041):					2,159.87			
T Mobile (2040)								
8.19.2026								
8.19.2026	Invoice	Police Department Cell Phone	07/21/2026	08/19/2026	21.63	Open	07/26	10-30-5335
Total 8.19.2026:					21.63			
Total T Mobile (2040):					21.63			
Thrive 4 Corp. (2173)								
8187								
8187	Invoice	july commission	08/01/2026	08/01/2026	1,000.00	Open	08/26	10-21-5109
Total 8187:					1,000.00			
Total Thrive 4 Corp. (2173):					1,000.00			
USA Blue Book (376)								
INV01126555								
INV01126555	Invoice	Grease Control Bacteria	08/07/2026	09/07/2026	424.95	Open	08/26	52-16-6005
INV01126555	Invoice	Pipeline Root Control	08/07/2026	09/07/2026	859.32	Open	08/26	52-16-6005
Total INV01126555:					1,284.27			
Total USA Blue Book (376):					1,284.27			
Wallace, Scott A. (1152)								

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
757913								
757913	Invoice	Water wheel repair	07/07/2026	08/31/2026	25,225.00	Open	07/26	21-61-7042
Total 757913:					25,225.00			
Total Wallace, Scott A. (1152):					25,225.00			
Wilson Williams Fellman Dittman (2160)								
2760								
2760	Invoice	SPECIAL COUNSEL	07/31/2026	07/31/2026	216.00	Open	07/26	10-20-5101
Total 2760:					216.00			
Total Wilson Williams Fellman Dittman (2160):					216.00			
Grand Totals:					201,466.14			

Report GL Period Summary

GL Period	Amount
07/26	70,728.98
06/26	392.52
08/26	130,344.64
Grand Totals:	201,466.14

Vendor number hash:	0
Vendor number hash - split:	0
Total number of invoices:	0
Total number of transactions:	0

COMBINED CASH ACCOUNTS

01-00-1110	OPERATING CHECKING -0056	42,480.22
01-00-1111	MONEY MARKET -3504	48,815.63
01-00-1112	XPRESS DEPOSIT ACCOUNT	153,183.01
01-00-1113	PETTY CASH CHECKING ACCOUNT	765.89
01-00-1115	EVERGREEN NAT'L-- PR CKG -2114	32,122.46
01-00-1117	COLOTRUST--GENERAL -8001	325,252.94
01-00-1118	COLOTRUST--RAMP FUND -8002	28,952.97
01-00-1119	CSAFE--GENERAL -97-01	24,935.89
01-00-1176	CASH CLEARING - COURT	357.93
01-00-1178	CASH CLEARING - ACCTS REC.	(870.44)
	TOTAL COMBINED CASH	655,996.50
01-00-1000	COMBINED CASH FUND	(655,996.50)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	(699,675.94)
15	ALLOCATION TO HANSEN'S CEMETERY TRUST FUND	10,533.07
20	ALLOCATION TO RAMP FUND (COLORADO BLVD)	710,803.54
21	ALLOCATION TO IMPROVEMENT FUND	(1,959,619.43)
22	ALLOCATION TO CONSERVATION TRUST FD LOTTERY	144,814.40
23	ALLOCATION TO 1% STREET SALES TAX	1,553,632.18
51	ALLOCATION TO WATER FUND	(14,935.85)
52	ALLOCATION TO WASTEWATER FUND	(98,876.61)
59	ALLOCATION TO PARKING ENTERPRISE FUND	1,009,321.14
	TOTAL ALLOCATIONS TO OTHER FUNDS	655,996.50
	ALLOCATION FROM COMBINED CASH FUND - 01-00-1000	(655,996.50)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF IDAHO SPRINGS
BALANCE SHEET
JULY 31, 2026

GENERAL FUND

ASSETS

10-00-1000	CASH - COMBINED FUND		(699,675.94)	
10-00-1120	CASH W/COUNTY TREASURER		93,935.15	
10-00-1150	A/R--BILLED ACCOUNTS		(20,415.26)	
10-00-1165	OTHER RECEIVABLES		313,634.65	
10-00-1167	PROPERTY TAXES RECEIVABLE		277,991.00	
10-00-1170	A/R--COURT		(3,831.00)	
10-00-1171	LEASE RECEIVABLE		453,861.19	
10-00-1580	SUSPENSE		.86	
	TOTAL ASSETS			415,500.65

LIABILITIES AND EQUITY

LIABILITIES

10-00-2015	ACCRUED PAYROLL PAYABLE		20,457.63	
10-00-2020	ACCOUNTS PAYABLE		165,031.91	
10-00-2120	DEFERRED PROPERTY TAXES		277,991.00	
10-00-2141	DEF'D INFLOW OF RES--2017VERI		126,387.68	
10-00-2142	DEF'D INFLOW OF RES--2012VERI		327,473.51	
10-00-2221	MEDICARE PAYABLE		40.76	
10-00-2222	FEDERAL WITHHOLDINGS PAYABLE		129.91	
10-00-2230	HEALTH INSURANCE PAYABLE		879.00	
10-00-2231	DENTAL INSURANCE PAYABLE		194.20	
10-00-2232	AFLAC INSURANCE		(108.15)	
10-00-2234	FPPA CONTRIBUTIONS PAYABLE		4,111.60	
10-00-2235	DEFERRED COMP PAYABLE		(2,168.28)	
10-00-2236	UNEMPLOYMENT PAYABLE		533.09	
10-00-2237	MISC PAYROLL PAYABLE		104.28	
10-00-2238	LIFE INSURANCE PAYABLE		30.80	
10-00-2401	DEVELOPER LIABILITIES		(5,631.58)	
	TOTAL LIABILITIES			915,457.36

FUND EQUITY

10-00-2600	FUND BALANCE		266,806.45	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(766,763.16)		
	BALANCE - CURRENT DATE		(766,763.16)	
	TOTAL FUND EQUITY			(499,956.71)
	TOTAL LIABILITIES AND EQUITY			415,500.65

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	PROPERTY, SALES & USE TAXES						
10-00-3110	PROPERTY TAXES	218,857.61	197,626.41	78,757.27	256,988.44	282,237	91.1
10-00-3111	INTEREST -DELINQUENT PROP TAX	.00	15.21-	354.42	404.23	0	.0
10-00-3120	SPECIFIC OWNERSHIP TAX	13,777.26	14,846.24	2,419.87	14,833.73	25,000	59.3
10-00-3130	SALES TAX (1/2)	981,847.66	1,013,813.03	149,773.12	1,007,741.14	2,433,600	41.4
10-00-3135	BUILDING USE TAX (2/3)	137,720.93	9,518.33	1,208.01	10,156.61	25,000	40.6
10-00-3136	MOTOR VEHICLE USE TAX	50,034.55	39,852.94	9,145.43	46,572.73	80,000	58.2
10-00-3182	FRANCHISE-PUBLIC SERVICE	59,268.47	66,941.75	7,848.44	64,277.25	106,000	60.6
10-00-3183	FRANCHISE-CABLE--COMCAST	15,192.98	14,533.44	.00	14,318.16	23,000	62.3
10-00-3184	FRANCHISE-QWEST/CENTURYLINK	119.50	81.00	.00	64.25	200	32.1
	TOTAL PROPERTY, SALES & USE TAXES	1,476,818.96	1,357,197.93	249,506.56	1,415,356.54	2,975,037	47.6
	LICENSES & PERMITS						
10-00-3211	LIQUOR LICENSE	3,450.00	3,826.25	.00	5,066.25	7,000	72.4
10-00-3216	BUSINESS LICENSE FEE	2,164.59	2,530.00	300.00	7,535.00	36,000	20.9
10-00-3218	SHOPPING BAG FEES	9,021.05	5,454.00	1,290.94	4,641.88	5,000	92.8
10-00-3221	BUILDING PERMITS	124,105.38	37,010.16	1,798.70	20,749.61	100,000	20.8
10-00-3222	CONTRACTOR'S LICENSE	5,800.00	6,200.00	400.00	5,900.00	11,000	53.6
10-00-3225	FINGERPRINTS	.00	.00	15.00	30.00	0	.0
10-00-3227	REPORTS/COPIES/FAX	1,625.50	1,042.00	157.00	995.50	2,500	39.8
10-00-3229	OTHER LICENSES/PERMITS	27,443.86	20,385.75	1,415.00	14,732.00	70,000	21.1
10-00-3240	PLAN REVIEW/COMMISSION FEES	8,587.81	12,400.20	1,386.13	4,051.23	50,000	8.1
	TOTAL LICENSES & PERMITS	182,198.19	88,848.36	6,762.77	63,701.47	281,500	22.6
	OTHER TAXES						
10-00-3301	MOTOR VEHICLE REG. FEES	3,765.17	3,822.42	649.91	3,914.32	7,000	55.9
10-00-3304	MARIJUANA SPECIAL SALES TAX	35,007.64	25,989.36	958.79	6,749.29	50,000	13.5
10-00-3305	STATE SHARED CIGARETTE TAX	2,504.10	2,179.43	270.45	2,134.99	4,800	44.5
10-00-3306	COUNTY ROAD & BRIDGE TAX	316,920.86	318,683.17	145,501.43	341,658.29	425,000	80.4
10-00-3307	SEVERENCE TAX	.00	.00	.00	.00	70,000	.0
10-00-3309	HIGHWAY USERS TAX	42,774.05	41,694.00	6,018.31	41,500.82	65,000	63.9
10-00-3380	DOLA GRANT EIAF 9689-B & B	9,131.97	15,776.70	.00	20,000.00	75,000	26.7
10-00-3382	TOURISM MANAGEMENT GRANT	.00	20,000.00	.00	.00	40,000	.0
	TOTAL OTHER TAXES	410,103.79	428,145.08	153,398.89	415,957.71	736,800	56.5
	FINES						
10-00-3550	FINES	160,270.00	278,620.10	40,850.00	245,049.58	460,000	53.3
	TOTAL FINES	160,270.00	278,620.10	40,850.00	245,049.58	460,000	53.3

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	MISCELLANEOUS						
10-00-3601	INTEREST EARNED	34,759.69	11,157.53	(2,148.48)	(9,715.12)	15,000	(64.8)
10-00-3602	ARGO MINE/DEVELOPER ACCOUNT	.00	500.00	.00	.00	0	.0
10-00-3604	DONATIONS	2,391.00	.00	.00	.00	2,500	.0
10-00-3610	CEMETERY FEES	300.00	1,900.00	.00	1,650.00	5,000	33.0
10-00-3620	LEASES/RENT	42,019.59	39,459.31	11,821.44	60,452.98	68,000	88.9
10-00-3680	REIMBURSEMENT/REFUNDS	31,615.51	17,072.10	.00	7,700.27	70,000	11.0
10-00-3690	MISCELLANEOUS REVENUE	2,791.62	15,296.87	7,200.00	129,859.06	30,000	432.9
	TOTAL MISCELLANEOUS	113,877.41	85,385.81	16,872.96	189,947.19	190,500	99.7
	TOTAL FUND REVENUE	2,343,268.35	2,238,197.28	467,391.18	2,330,012.49	4,643,837	50.2

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	STREETS EXPENDITURES						
10-10-4102	SALARIES	15,084.00	25,273.52	5,309.60	39,822.00	69,020	57.7
10-10-4103	HOURLY	67,602.43	76,409.48	20,262.80	128,628.29	99,136	129.8
10-10-4104	OVERTIME	6,760.10	6,001.86	1,659.12	9,843.97	10,000	98.4
10-10-4201	FICA	5,305.45	6,402.74	1,601.19	10,565.78	10,426	101.3
10-10-4202	MEDICARE	1,240.69	1,497.44	374.48	2,471.14	2,438	101.4
10-10-4203	HEALTH INS.	14,456.99	16,576.97	5,300.36	29,815.52	33,754	88.3
10-10-4204	LIFE INS.	117.60	105.49	29.33	188.86	198	95.4
10-10-4205	DEFERRED COMP	4,843.56	5,723.99	1,138.86	8,000.61	10,269	77.9
10-10-4206	UNEMPLOYMENT INS.	176.11	215.40	54.47	356.63	388	91.9
10-10-4207	DISABILITY INSURANCE	878.72	885.07	259.50	1,308.32	1,629	80.3
10-10-4209	DENTAL INSURANCE	562.60	558.85	171.20	988.40	1,176	84.1
10-10-5103	ENGINEERING	.00	726.60	.00	.00	1,000	.0
10-10-5106	IT SERVICES	.00	.00	.00	1,407.63	0	.0
10-10-5108	OTHER PROFESSIONAL SERVICES	14,286.42	22,222.54	7,301.86	27,755.98	40,000	69.4
10-10-5202	DISPOSAL-TRASH	3,307.68	2,303.00	510.51	3,101.18	4,500	68.9
10-10-5207	MAINT./REPAIRS-SERVICES	8,256.66	5,602.42	.00	.00	7,500	.0
10-10-5208	MAINT./REPAIRS-BUILDING	1,184.37	1,798.59	.00	.00	2,500	.0
10-10-5212	TRAINING	75.00	.00	.00	.00	500	.0
10-10-5213	MEDICAL	.00	160.00	.00	985.50	200	492.8
10-10-5215	EMPLOYEE INCENTIVE	25.00	.00	.00	.00	1,000	.0
10-10-5300	CIRSA W/C INSURANCE	10,604.96	22,078.84	6,712.34	21,551.06	29,144	74.0
10-10-5301	CIRSA P/C INSURANCE	23,297.05	74,004.55	.00	47,082.22	59,724	78.8
10-10-5303	TELEPHONE	1,008.35	1,313.84	141.76	1,001.12	2,000	50.1
10-10-5304	DUES & PUBLICATIONS	421.99	238.99	.00	.00	400	.0
10-10-5305	TRAVEL & MEALS	.00	.00	.00	.00	100	.0
10-10-5306	EQUIPMENT RENTAL	.00	.00	.00	.00	500	.0
10-10-5310	POSTAGE	.00	255.19	.00	106.47	100	106.5
10-10-5313	ADVERTISING	.00	260.00	.00	400.00	100	400.0
10-10-5314	INSURANCE CLAIMS	1,000.00	5,927.37	.00	.00	2,000	.0
10-10-5325	PRINTING	.00	69.43	.00	141.88	100	141.9
10-10-5330	COMMUNICATION EQUIPMENT	.00	761.88	.00	.00	100	.0
10-10-5335	CELL/INTERNET SERVICE	2,399.82	3,751.16	.00	3,732.02	5,500	67.9
10-10-6001	ELECTRICITY & GAS	37,142.47	44,259.31	5,273.65	58,130.11	67,000	86.8
10-10-6007	MATERIALS/SUPPLIES/EQUIP	2,441.88	1,036.18	.00	775.95	5,500	14.1
10-10-6010	MATERIALS/SUPPLIES/OFFICE	307.85	990.34	.00	1,135.62	2,000	56.8
10-10-6012	GAS/OIL-EQUIPMENT	2,035.15	2,818.04	.00	1,562.74	4,500	34.7
10-10-6020	TOOLS	569.21	1,000.91	11.99	11.99	1,500	.8
10-10-6022	SAFETY ITEMS	.00	.00	.00	148.87	500	29.8
10-10-6040	OCCUPATIONAL EQUIP/SAFETY	195.26	122.21	.00	.00	500	.0
10-10-6050	WATER/SEWER	1,998.85	2,989.86	681.37	2,329.64	5,300	44.0
10-10-6085	STREET LAMPS	2,909.66	15,077.35	.00	5,995.55	20,000	30.0
10-10-6091	SIGNS	18,846.65	4,442.75	.00	343.96	10,000	3.4
10-10-6093	PAINT	.00	.00	.00	.00	1,000	.0
10-10-6095	SAND/GRAVEL	.00	.00	.00	.00	1,000	.0
10-10-6096	ASPHALT/CURB & GUTTER--R&M	.00	.00	.00	1,200.00	0	.0
10-10-6097	DOWNTOWN PAVERS	.00	.00	.00	.00	150	.0
10-10-6098	TREE TRIMMING	.00	.00	.00	.00	5,000	.0
10-10-6099	SALTED SAND	4,765.99	.00	.00	.00	15,000	.0
10-10-6150	FLEET MAINT	6,223.61	1,168.18	1,185.04	3,454.11	8,000	43.2
10-10-6191	FLEET FUEL	8,488.31	7,132.36	.00	7,140.69	12,000	59.5
10-10-6192	FLEET TIRES	471.91	7,148.09	.00	.00	3,000	.0
10-10-6193	FLEET SUPPLIES	824.36	1,273.52	.00	28.74	3,000	1.0

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
10-10-7010	OFFICE EQUIPMENT/COMPUTER	.00	.00	.00	.00	1,000	.0
10-10-7011	COMPUTER SOFTWARE	79.96	.00	.00	678.00	0	.0
	TOTAL STREETS EXPENDITURES	270,196.67	370,584.31	57,979.43	422,190.55	561,352	75.2

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	ADMINISTRATION EXPENDITURES						
10-20-4101	MAYOR/COUNCIL	17,760.00	17,760.00	.00	16,200.00	52,560	30.8
10-20-4102	SALARY	208,829.54	126,107.53	17,204.96	129,037.20	260,512	49.5
10-20-4103	HOURLY	93,226.92	76,720.19	5,992.45	55,983.37	75,089	74.6
10-20-4104	OVERTIME	1,887.38	244.28	.00	72.24	500	14.5
10-20-4201	FICA	19,336.78	13,092.51	1,364.48	11,963.81	20,807	57.5
10-20-4202	MEDICARE	4,522.49	3,062.01	319.12	2,798.05	4,866	57.5
10-20-4203	HEALTH INS.	48,493.60	41,915.80	4,524.92	31,716.68	82,470	38.5
10-20-4204	LIFE INS.	283.15	208.53	25.55	178.85	354	50.5
10-20-4205	DEFERRED COMP	20,399.04	9,625.24	1,341.64	10,023.77	16,136	62.1
10-20-4206	UNEMPLOYMENT	593.66	391.57	46.40	348.15	656	53.1
10-20-4207	DISABILITY INSURANCE	2,373.47	1,586.41	201.58	1,405.84	2,645	53.2
10-20-4209	DENTAL INSURANCE	1,852.80	1,046.89	137.10	959.70	1,882	51.0
10-20-5050	COUNTY TREASURER'S FEES	4,104.11	3,927.12	1,883.22	6,749.24	5,500	122.7
10-20-5101	LEGAL	87,719.42	87,614.46	17,948.99	79,753.61	140,000	57.0
10-20-5102	AUDIT	4,250.00	6,306.56	14,600.00	14,600.00	6,500	224.6
10-20-5103	ENGI'RING SVCES--DEVEL REVIEW	1,394.92	316.80	.00	507.60	1,000	50.8
10-20-5104	FINANCIAL SERVICES	16,155.64	8,523.44	.00	8,342.83	12,000	69.5
10-20-5105	PLANNING SERVICES	5,787.00	253.11	.00	2,000.00	10,000	20.0
10-20-5106	IT SERVICES	12,041.12	12,220.14	1,392.00	9,777.26	20,000	48.9
10-20-5107	SURVEYING	29,193.75	.00	.00	.00	5,000	.0
10-20-5108	OTHER CONTRACTUAL SERVICES	42,370.78	72,637.39	6,670.60	103,973.10	100,000	104.0
10-20-5207	REPAIR/MAINT.-SERVICES	.00	.00	985.33	985.33	1,000	98.5
10-20-5208	REPAIR/MAINTENANCE-BUILDING	894.85	1,850.47	.00	509.84	2,000	25.5
10-20-5210	MEETING EXPENSE	821.36	1,098.18	.00	379.20	1,500	25.3
10-20-5212	EDUCATION & TRAINING	5,997.42	8,195.20	.00	1,031.00	8,000	12.9
10-20-5215	EMPLOYEE INCENTIVE	720.00	819.25	198.00	498.00	1,900	26.2
10-20-5220	ELECTION	.00	.00	.00	.00	1,000	.0
10-20-5225	BOARDS & COMMISSIONS	.00	1,012.18	.00	.00	1,500	.0
10-20-5300	CIRSA W/C INSURANCE	530.24	1,103.95	335.62	1,077.57	1,457	74.0
10-20-5301	CIRSA P/C INSURANCE	22,797.05	70,812.81	.00	46,332.23	59,724	77.6
10-20-5303	TELEPHONE	1,008.35	1,031.17	141.77	1,001.13	1,800	55.6
10-20-5304	DUES & MEMBERSHIPS	6,084.78	7,515.07	.00	5,835.59	9,500	61.4
10-20-5305	TRAVEL & MEALS	5,021.25	4,654.47	.00	2,101.76	8,000	26.3
10-20-5309	CONTRACT OFFICE EQUIP.	3,142.86	3,070.82	136.50	2,311.80	5,500	42.0
10-20-5310	POSTAGE, SHIPPING, BOX RENT	942.84	730.16	189.24	898.71	2,000	44.9
10-20-5312	LEGAL PUBLICATIONS	5,487.12	3,598.42	.00	3,159.90	2,000	158.0
10-20-5313	ADVERTISING	706.12	1,572.86	.00	380.00	1,500	25.3
10-20-5314	INSURANCE CLAIMS	.00	.00	.00	.00	1,000	.0
10-20-5316	RECORDING DOCUMENTS	1,286.00	671.35	172.00	430.00	1,200	35.8
10-20-5322	CODIFICATION	3,118.00	3,851.40	.00	.00	4,000	.0
10-20-5325	PRINTING	.00	101.59	.00	952.52	1,000	95.3
10-20-5335	CELL/INTERNET SERVICE	3,606.74	4,523.68	475.22	3,572.40	7,500	47.6
10-20-6001	ELECTRICITY & GAS	3,175.95	2,958.47	260.91	3,434.82	5,000	68.7
10-20-6010	MATERIALS/SUPPLIES/OFFICE	1,870.51	1,362.52	224.00	1,141.10	3,000	38.0
10-20-6020	FLAGS	.00	.00	.00	.00	500	.0
10-20-6050	WATER/SEWER	1,303.82	2,824.70	875.62	2,830.24	5,500	51.5
10-20-6060	REFUNDS	1,000.00	.00	.00	.00	1,000	.0
10-20-6500	MISCELLANEOUS EXPENSE	1,000.00	.00	.00	.00	2,000	.0
10-20-7010	OFFICE EQUIPMENT/COMPUTERS	2,213.23	592.03	.00	1,597.98	3,000	53.3
10-20-7011	COMPUTER SOFTWARE	1,871.75	2,146.87	.00	2,977.00	1,000	297.7
10-20-7020	PUBLIC ENGAGEMENT	9,121.50	.00	.00	.00	0	.0
10-20-8010	MISC. CASH OVER/SHORT	1.16-	6.25	.00	1.23	0	.0

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	TOTAL ADMINISTRATION EXPENDITURES	706,296.15	609,663.85	77,647.22	569,830.65	962,558	59.2
	COMMUNITY PROMOTION						
10-21-5030	HSIS/ VISITOR CENTER	30,000.00	30,000.00	.00	30,000.00	60,000	50.0
10-21-5032	EVENTS	3,500.00	6,983.62	21,800.93	31,054.62	68,000	45.7
10-21-5033	K-GOAT ANNUAL FEE	.00	.00	.00	3,500.00	3,500	100.0
10-21-5036	MAYOR & COMMISSIONER AWARDS	2,000.00	2,000.00	.00	2,000.00	2,000	100.0
10-21-5038	MISC. ORGANIZATION REQUEST	10,150.00	1,989.38	500.00	11,122.79	10,000	111.2
10-21-5039	BEAUTIFICATION	.00	1,040.45	194.29	12,473.96	9,500	131.3
10-21-5040	HOLIDAY DECORATING	.00	.00	.00	.00	21,609	.0
10-21-5041	HISTORIC SITES & FACILITIES	.00	865.00	.00	.00	5,000	.0
10-21-5050	4TH OF JULY	45,360.00	55,635.13	1,800.00	1,857.88	0	.0
10-21-5055	CONTRIBUTION TO OTHERS	.00	.00	.00	10,000.00	10,000	100.0
10-21-5108	OTHER CONTRACTUAL SERVICES	.00	76,775.67	1,533.33	17,386.62	21,000	82.8
10-21-5109	WEBSITE & MARKETING	.00	.00	42.54	26,235.38	70,000	37.5
10-21-5430	VISITOR CTR BLDG MAINTENANCE	3,950.60	17,200.26	837.46	5,749.35	10,000	57.5
10-21-7600	CONTINGENCY	.00	.00	.00	285.00	1,000	28.5
	TOTAL COMMUNITY PROMOTION	94,960.60	192,489.51	26,708.55	151,665.60	291,609	52.0
	BUILDING INSPECTOR						
10-22-5000	OPERATIONS CONTRACTUAL	116,277.97	43,566.53	.00	9,908.01	75,000	13.2
10-22-5108	OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	1,000	.0
	TOTAL BUILDING INSPECTOR	116,277.97	43,566.53	.00	9,908.01	76,000	13.0

GENERAL FUND

POLICE EXPENDITURES

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
10-30-4102	SALARIES	73,512.00	89,916.00	12,240.00	91,800.00	111,389	82.4
10-30-4103	HOURLY WAGES--SWORN	337,210.32	340,452.08	45,386.88	428,707.26	586,346	73.1
10-30-4104	OVERTIME--REGULAR	14,495.30	8,956.05	3,431.77	14,960.70	15,000	99.7
10-30-4105	HOLIDAY	9,818.80	8,906.24	2,570.80	15,424.80	15,000	102.8
10-30-4106	OVERTIME--HOLIDAY WORKED-SWORN	15,624.76	12,578.61	2,692.79	15,597.70	21,000	74.3
10-30-4108	BONUS PAY	.00	1,000.00	.00	1,000.00	1,000	100.0
10-30-4109	HOURLY WAGES--CIVILIAN	100,318.63	96,381.27	12,919.12	97,088.54	138,427	70.1
10-30-4110	OVERTIME--HOLIDAY WKD-CIVILIAN	914.43	1,166.57	448.03	2,268.71	2,000	113.4
10-30-4201	FICA	6,363.20	6,046.03	846.96	6,273.93	8,582	73.1
10-30-4202	MEDICARE	7,704.71	7,775.89	1,110.90	9,336.15	12,124	77.0
10-30-4203	HEALTH INS.	75,629.00	82,717.60	11,131.20	82,814.40	157,081	52.7
10-30-4204	LIFE INS.	565.60	539.00	65.52	500.64	912	54.9
10-30-4205	DEFERRED COMP	5,285.98	5,446.37	742.75	5,580.94	9,200	60.7
10-30-4206	UNEMPLOYMENT	1,101.07	1,118.68	159.38	1,333.58	1,900	70.2
10-30-4207	DISABILITY INSURANCE	4,497.74	4,528.58	574.20	4,705.71	8,300	56.7
10-30-4209	DENTAL INSURANCE	4,437.60	4,659.20	580.80	4,526.40	8,261	54.8
10-30-4210	PENSION FPPA	48,064.86	52,556.83	7,485.44	66,388.87	92,582	71.7
10-30-5101	LEGAL	.00	1,424.50	.00	1,012.50	5,000	20.3
10-30-5105	OTHER CONTRACT SERVICES	206,597.29	147,266.55	48,487.50	150,930.90	198,851	75.9
10-30-5106	IT SERVICES	.00	.00	.00	1,407.63	0	.0
10-30-5108	OTHER PROFESSIONAL SERVICES	68,685.82	62,731.49	8,964.13	62,665.66	90,000	69.6
10-30-5109	POLYGRAPH/PSY EXAM	850.00	425.70	.00	.00	2,000	.0
10-30-5207	REPAIR/MAINT-SERVICES	.00	.00	.00	.00	1,000	.0
10-30-5208	REPAIRS/MAINTENANCE/BLDG.	810.63	366.19	79.99	128.92	2,000	6.5
10-30-5212	TRAINING	11,991.51	8,536.22	.00	10,261.99	18,000	57.0
10-30-5213	MEDICAL/BLOOD DRAW	.00	.00	.00	.00	1,000	.0
10-30-5215	EMPLOYEE INCENTIVE	370.00	618.95	126.00	724.60	2,000	36.2
10-30-5300	CIRSA W/C INSURANCE	10,074.72	20,975.22	6,376.73	20,473.59	27,687	74.0
10-30-5301	CIRSA P/C INSURANCE	115,721.40	252,019.69	.00	319,824.95	410,631	77.9
10-30-5303	TELEPHONE	1,008.35	1,005.02	141.77	1,001.13	1,800	55.6
10-30-5304	DUES & PUBLICATIONS	5,221.42	1,045.00	.00	885.00	2,000	44.3
10-30-5305	TRAVEL & MEALS	224.85	.00	.00	12.00	1,000	1.2
10-30-5309	CONTRACT OFFICE EQUIP.	777.35	629.82	34.66	307.31	1,500	20.5
10-30-5310	POSTAGE, SHIPPING, BOX RENT	116.81	227.71	.00	403.27	500	80.7
10-30-5314	INSURANCE CLAIMS	2,000.00	.00	.00	8,505.58	5,000	170.1
10-30-5325	PRINTING	2,912.48	4,318.20	.00	2,567.14	3,200	80.2
10-30-5326	TOWING	232.00	1,433.60	.00	.00	1,000	.0
10-30-5330	COMMUNICATIONS EQUIPMENT	553.34	1,932.72	.00	.00	1,000	.0
10-30-5335	CELL/INTERNET SERVICE	4,486.78	7,363.88	1,120.26	8,237.79	10,000	82.4
10-30-5350	PUBLIC EDUCATION/RELATIONS	1,883.64	3,869.73	.00	2,212.70	4,000	55.3
10-30-6001	ELECTRICITY & GAS	2,365.51	5,982.70	1,411.62	4,559.59	5,000	91.2
10-30-6010	MATERIALS/SUPPLIES/OFFICE	2,319.34	1,087.93	549.42	1,477.73	2,500	59.1
10-30-6015	MATERIALS/SUPPLIES-INVESTIG.	2,088.16	1,227.50	134.56	994.42	1,700	58.5
10-30-6022	SAFETY ITEMS	.00	.00	.00	.00	1,000	.0
10-30-6030	UNIFORMS	4,788.85	4,215.43	536.64	6,644.80	15,000	44.3
10-30-6040	OCCUPATIONAL EQUIP/SAFETY	5,932.69	4,854.00	.00	1,780.92	9,000	19.8
10-30-6045	AMMUNITION	1,417.70	1,760.00	.00	.00	4,000	.0
10-30-6050	WATER/SEWER	2,451.38	2,480.60	624.56	2,459.19	3,700	66.5
10-30-6100	FLEET MAINTENANCE	37,046.73	17,913.61	828.81	36,806.09	30,000	122.7
10-30-6191	FLEET FUEL	19,505.12	20,707.63	666.78	23,581.95	33,000	71.5
10-30-6192	FLEET TIRES	1,263.10	806.32	.00	1,837.63	3,000	61.3
10-30-6193	FLEET SUPPLIES	1,903.77	561.99	120.68	474.96	2,000	23.8

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
10-30-7010	COMPUTERS / OFFICE EQUIPMENT	1,925.00	.00	.00	.00	3,000	.0
10-30-7011	COMPUTER SOFTWARE	18,349.78	23,478.26	.00	56,337.58	30,000	187.8
	TOTAL POLICE EXPENDITURES	1,241,419.52	1,326,011.16	172,590.65	1,576,825.85	2,121,173	74.3
	COURT EXPENDITURES						
10-40-4103	HOURLY	17,660.57	11,872.68	3,840.72	16,787.95	16,347	102.7
10-40-4104	OVERTIME	720.04	129.31	138.00	138.00	200	69.0
10-40-4201	FICA	1,102.55	717.39	242.38	1,019.28	1,207	84.5
10-40-4202	MEDICARE	257.83	167.75	56.69	238.42	285	83.7
10-40-4203	HEALTH INS.	2,217.60	1,611.02	261.11	1,827.86	3,135	58.3
10-40-4204	LIFE INS.	24.50	15.68	2.24	15.68	42	37.3
10-40-4205	DEFERRED COMP	529.80	356.22	48.30	362.25	606	59.8
10-40-4206	UNEMPLOYMENT	36.74	24.04	7.96	33.85	41	82.6
10-40-4207	WORKMANS COMP	161.42	108.52	16.01	111.39	186	59.9
10-40-4209	DENTAL INSURANCE	86.80	57.33	8.70	60.90	104	58.6
10-40-5101	LEGAL FEES	112.50	.00	.00	.00	200	.0
10-40-5110	JUDGE RETAINER	11,200.00	11,200.00	1,600.00	11,200.00	19,200	58.3
10-40-5115	PROSECUTER	10,900.75	10,928.26	4,563.37	13,943.59	18,734	74.4
10-40-5209	JURY/WITNESS FEES	.00	.00	.00	.00	100	.0
10-40-5212	TRAINING	.00	.00	.00	50.00	100	50.0
10-40-5304	DUES & PUBLICATIONS	.00	.00	.00	.00	50	.0
10-40-5310	POSTAGE	.00	.00	.00	.00	50	.0
10-40-5320	INTERPRETORS	28.70	104.96	31.98	66.42	100	66.4
10-40-5325	PRINTING	.00	.00	.00	295.36	25	1181.4
10-40-6010	MATERIALS/SUPPLIES-MISC.	119.97	.00	.00	240.87	200	120.4
10-40-6030	CLOTHING/ROBE	.00	.00	.00	.00	30	.0
10-40-6035	RESTITUTION	.00	.00	.00	757.07	100	757.1
	TOTAL COURT EXPENDITURES	45,159.77	37,293.16	10,817.46	47,148.89	61,042	77.2
	FIRE DEPARTMENT						
10-50-5050	CONTRIBUTION TO CCCESD	224,906.25	154,770.00	.00	198,137.50	396,275	50.0
	TOTAL FIRE DEPARTMENT	224,906.25	154,770.00	.00	198,137.50	396,275	50.0

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	PARKS EXPENDITURES						
10-60-4103	HOURLY	52,082.45	50,879.73	3,212.00	26,084.52	74,030	35.2
10-60-4104	OVERTIME	6,868.81	7,524.32	264.00	3,204.96	11,511	27.8
10-60-4105	HOLIDAY	997.92	685.12	.00	.00	913	.0
10-60-4201	FICA	3,645.48	3,582.87	215.52	1,776.90	4,590	38.7
10-60-4202	MEDICARE	852.60	837.94	50.41	415.58	1,073	38.7
10-60-4203	HEALTH INS.	4,435.20	5,034.40	.00	2,448.00	9,795	25.0
10-60-4204	LIFE INS.	92.40	71.40	.00	12.60	107	11.8
10-60-4205	DEFERRED COMP	1,592.46	1,546.92	.00	487.53	2,882	16.9
10-60-4206	UNEMPLOYMENT	119.93	118.21	6.96	58.60	189	31.0
10-60-4207	DISABILITY INSURANCE	508.73	478.27	.00	133.45	743	18.0
10-60-5108	OTHER PROFESSIONAL SERVICES	6,382.98	16,478.04	4,009.08	12,027.24	40,000	30.1
10-60-5202	DISPOSAL	.00	2,654.85	236.91	7,120.99	5,000	142.4
10-60-5207	REPAIR/MAINT-SERVICES	.00	7,796.73	.00	23.84	10,000	.2
10-60-5208	MAINT./REPAIRS-BUILDING	906.01	2,034.08	.00	827.66	2,000	41.4
10-60-5209	VANDALISM MAINTENANCE	401.25	198.64	.00	259.68	500	51.9
10-60-5210	GREENWAY MAINTENANCE	.00	.00	.00	.00	1,000	.0
10-60-5211	TRAIL MAINTENANCE-VCMP	.00	5,725.26	.00	.00	10,000	.0
10-60-5212	TRAINING	.00	.00	.00	.00	100	.0
10-60-5213	MEDICAL	.00	.00	.00	.00	100	.0
10-60-5215	EMPLOYEE INCENTIVE	.00	.00	.00	.00	250	.0
10-60-5300	CIRSA W/C INSURANCE	1,060.50	2,207.89	671.23	2,155.10	2,915	73.9
10-60-5301	CIRSA P/C INSURANCE	.00	.00	.00	44,792.73	59,724	75.0
10-60-5305	TRAVEL & MEALS	.00	204.82	.00	.00	100	.0
10-60-5306	EQUIPMENT RENTAL	.00	.00	.00	.00	500	.0
10-60-5335	CELL/INTERNET SERVICE	232.29	651.17	.00	81.48	1,000	8.2
10-60-6001	ELECTRICITY & GAS	4,277.66	4,407.15	.00	3,561.89	7,500	47.5
10-60-6010	MATERIALS/SUPPLIES-MISC.	7,138.61	4,276.85	2,321.15	5,663.40	9,000	62.9
10-60-6012	GAS, OIL-EQUIPMENT	37.64	156.11	.00	.00	500	.0
10-60-6020	TOOLS	375.92	900.96	.00	38.30	1,000	3.8
10-60-6022	SAFETY ITEMS	457.28	159.89	.00	134.99	300	45.0
10-60-6040	OCCUPATIONAL EQUIP/SAFETY	.00	277.82	.00	.00	300	.0
10-60-6045	SPRINKLER PARTS	471.98	1,279.66	.00	178.53	1,800	9.9
10-60-6050	WATER/SEWER	4,643.71	7,718.93	1,871.95	5,273.21	16,000	33.0
10-60-6085	LAMP POSTS	.00	.00	.00	.00	250	.0
10-60-6091	SIGNS	.00	.00	.00	.00	250	.0
10-60-6093	PAINT	.00	.00	.00	.00	150	.0
10-60-6095	SAND / GRAVEL	.00	.00	.00	.00	300	.0
10-60-6098	TREE REPLACEMENT & TRIMMING	.00	6,800.00	.00	.00	9,000	.0
10-60-6099	SALTED SAND	.00	.00	.00	.00	1,600	.0
10-60-6150	FLEET MAINT	2,970.03	.00	.00	159.70	2,000	8.0
10-60-6191	FLEET FUEL	1,971.24	2,490.42	.00	2,448.65	3,500	70.0
10-60-6192	FLEET TIRES	.00	.00	.00	.00	1,000	.0
10-60-6193	FLEET SUPPLIES	.00	639.42	.00	.00	1,000	.0
10-60-6200	PARKS MAINT. & PARTS	3,985.10	3,566.74	187.95	1,444.46	8,000	18.1
10-60-6204	WEED CONTROL	.00	.00	.00	.00	500	.0
10-60-6206	CHEMICALS/FERTILITZER	.00	.00	.00	212.67	500	42.5
10-60-6207	CHEM/PESTICIDES/HERBICIDES	.00	.00	.00	.00	150	.0
10-60-7007	EQUIPMENT PURCHASE	.00	.00	.00	.00	1,000	.0
	TOTAL PARKS EXPENDITURES	106,508.18	141,384.61	13,047.16	121,026.66	304,622	39.7

CITY OF IDAHO SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	CEMETERY EXPENDITURES						
10-70-7100	CEMETERY MAINTENANCE	.00	10,000.00	.00	41.94	5,000	.8
	TOTAL CEMETERY EXPENDITURES	.00	10,000.00	.00	41.94	5,000	.8
	TOTAL FUND EXPENDITURES	2,805,725.11	2,885,763.13	358,790.47	3,096,775.65	4,779,631	64.8
	NET REVENUE OVER EXPENDITURES	462,456.76-	647,565.85-	108,600.71	(766,763.16)	135,794-	(564.7)

HANSEN'S CEMETERY TRUST FUND

	ASSETS			
15-00-1000	CASH - COMBINED FUND		10,533.07	
	TOTAL ASSETS			10,533.07
	LIABILITIES AND EQUITY			
	FUND EQUITY			
15-00-2600	FUND BALANCE		10,360.52	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	172.55		
	BALANCE - CURRENT DATE		172.55	
	TOTAL FUND EQUITY			10,533.07
	TOTAL LIABILITIES AND EQUITY			10,533.07

HANSEN'S CEMETERY TRUST FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	MISCELLANEOUS						
15-00-3601	INTEREST EARNED	222.52	193.61	32.47	172.55	300	57.5
	TOTAL MISCELLANEOUS	222.52	193.61	32.47	172.55	300	57.5
	TOTAL FUND REVENUE	222.52	193.61	32.47	172.55	300	57.5
	NET REVENUE OVER EXPENDITURES	222.52	193.61	32.47	172.55	300	57.5

RAMP FUND (COLORADO BLVD)

	ASSETS			
20-00-1000	CASH - COMBINED FUND		710,803.54	
	TOTAL ASSETS			710,803.54
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-00-2015	ACCRUED PAYROLL PAYABLE		15.56	
20-00-2020	ACCOUNTS PAYABLE		(169.20)	
	TOTAL LIABILITIES			(153.64)
	FUND EQUITY			
20-00-2600	FUND BALANCE		699,036.84	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	11,920.34		
	BALANCE - CURRENT DATE		11,920.34	
	TOTAL FUND EQUITY			710,957.18
	TOTAL LIABILITIES AND EQUITY			710,803.54

RAMP FUND (COLORADO BLVD)

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	MISCELLANEOUS						
20-00-3601	INTEREST EARNED	21,898.46	18,900.32	2,283.32	12,880.38	25,000	51.5
	TOTAL MISCELLANEOUS	21,898.46	18,900.32	2,283.32	12,880.38	25,000	51.5
	TOTAL FUND REVENUE	21,898.46	18,900.32	2,283.32	12,880.38	25,000	51.5

RAMP FUND (COLORADO BLVD)

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
20-00-4103	ADMINISTRATIVE HOURLY	.00	742.03	100.61	754.56	1,262	59.8
20-00-4104	OVERTIME	.00	8.08	.00	.00	8	.0
20-00-4201	FICA	.00	44.81	5.96	44.84	77	58.2
20-00-4202	MEDICARE	.00	10.52	1.40	10.53	18	58.5
20-00-4203	HEALTH INS.	.00	100.69	16.32	114.24	173	66.0
20-00-4204	LIFE INS.	.00	.98	.14	.98	2	49.0
20-00-4205	RETIREMENT	.00	22.28	3.02	22.65	38	59.6
20-00-4206	UNEMPLOYMENT	.00	1.51	.20	1.50	2	75.0
20-00-4207	DISABILITY INSURANCE	.00	6.79	1.00	6.96	0	.0
20-00-4209	DENTAL INSURANCE	.00	3.57	.54	3.78	0	.0
20-00-6016	ASPHALT, CURB & GUTTER	7,675.00	.00	.00	.00	200,000	.0
	TOTAL DEPARTMENT 00	7,675.00	941.26	129.19	960.04	201,580	.5
	TOTAL FUND EXPENDITURES	7,675.00	941.26	129.19	960.04	201,580	.5
	NET REVENUE OVER EXPENDITURES	14,223.46	17,959.06	2,154.13	11,920.34	176,580-	6.8

CITY OF IDAHO SPRINGS
BALANCE SHEET
JULY 31, 2026

IMPROVEMENT FUND

	ASSETS			
21-00-1000	CASH - COMBINED FUND		(1,959,619.43)	
21-00-1120	CASH W/COUNTY TREASURER		3,998.29	
21-00-1165	OTHER RECEIVABLES		19,440.55	
	TOTAL ASSETS			(1,936,180.59)
	LIABILITIES AND EQUITY			
	LIABILITIES			
21-00-2015	ACCRUED PAYROLL PAYABLE		510.63	
21-00-2020	ACCOUNTS PAYABLE		594,740.42	
21-00-2021	RETAINAGE PAYABLE		37,952.36	
	TOTAL LIABILITIES			633,203.41
	FUND EQUITY			
21-00-2600	FUND BALANCE		(885,881.58)	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(1,683,502.42)		
	BALANCE - CURRENT DATE		(1,683,502.42)	
	TOTAL FUND EQUITY			(2,569,384.00)
	TOTAL LIABILITIES AND EQUITY			(1,936,180.59)

IMPROVEMENT FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	TAXES						
21-00-3130	SALES TAX (1/4)	490,923.84	506,906.52	74,886.56	503,870.57	1,216,800	41.4
21-00-3135	BUILDING USE TAX (1/3)	257,254.25	5,341.94	604.01	5,413.30	15,000	36.1
21-00-3136	MOTOR VEHICLE USE TAX	25,017.26	19,926.48	4,572.72	23,286.36	40,000	58.2
	TOTAL TAXES	773,195.35	532,174.94	80,063.29	532,570.23	1,271,800	41.9
	MISCELLANEOUS						
21-00-3601	INTEREST EARNED	10,083.43	2,484.83	(6,039.99)	(26,241.72)	8,000	(328.0)
21-00-3695	SALE OF EQUIPMENT/INS. PROCEED	.00	27,100.00	.00	.00	250,000	.0
	TOTAL MISCELLANEOUS	10,083.43	29,584.83	(6,039.99)	(26,241.72)	258,000	(10.2)
	STATE GRANTS						
21-00-3760	FOUNDATION GRANTS	125,000.00	.00	.00	.00	0	.0
21-00-3769	AFFODABLE HSG GRANT--IHOP--FED	.00	.00	.00	21,702.96	0	.0
21-00-3770	LWCF GRANT--SHELLY QUINN--FED	.00	132,604.65	.00	.00	0	.0
21-00-3771	GOCO GRANT	.00	.00	.00	122,531.85	0	.0
21-00-3773	DOLA GRANT-EIAF 9908PD RENOVAT	366,466.20	.00	.00	.00	0	.0
21-00-3774	DOLA GRANT-EIAF 9908 POLICE	.00	.00	123,705.82	438,773.50	800,000	54.9
	TOTAL STATE GRANTS	491,466.20	132,604.65	123,705.82	583,008.31	800,000	72.9
	INTERFUND TRANSFERS						
21-00-3922	TRANSFER FROM CTF	.00	.00	.00	.00	120,000	.0
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	120,000	.0
	TOTAL FUND REVENUE	1,274,744.98	694,364.42	197,729.12	1,089,336.82	2,449,800	44.5

IMPROVEMENT FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	IMPROVEMENT FUND EXPENDITURES						
21-00-4102	ADMINISTRATIVE SALARY	.00	23,394.52	3,261.92	24,464.40	31,825	76.9
21-00-4103	ADMINISTRATIVE HOURLY	.00	742.03	100.61	754.56	1,262	59.8
21-00-4104	OVERTIME	.00	8.08	.00	.00	8	.0
21-00-4201	FICA	.00	1,468.24	200.92	1,510.68	2,498	60.5
21-00-4202	MEDICARE	.00	343.53	47.00	353.38	500	70.7
21-00-4203	HEALTH INS.	.00	3,130.29	465.76	3,265.60	5,366	60.9
21-00-4204	LIFE INS.	.00	13.72	1.96	13.72	20	68.6
21-00-4205	RETIREMENT	.00	1,341.88	194.86	1,461.45	1,234	118.4
21-00-4206	UNEMPLOYMENT	.00	49.04	6.72	50.40	70	72.0
21-00-4207	DISABILITY INSURANCE	.00	185.59	26.78	187.12	0	.0
21-00-4209	DENTAL INSURANCE	.00	127.89	14.46	101.22	0	.0
21-00-5102	AUDIT	.00	.00	.00	.00	408	.0
21-00-5103	ENGINEERING--AFFORDABLE HSG	40,625.10	608.00	.00	.00	0	.0
21-00-6013	CITY HALL FURNISHING/EQUIPMENT	219.90	.00	.00	.00	0	.0
21-00-6016	DRAINAGE, PAVE/CURB/GUTTER CIP	23,005.00	.00	.00	.00	0	.0
21-00-6023	PARK IMPROVEMENTS-CRC	.00	569.70	.00	.00	0	.0
21-00-6024	VCMP TRAILS CONSTRUCTION	330,153.67	460,081.12	.00	233,064.39	0	.0
21-00-6025	PW VEHICLE PURCHASE	43,464.00	.00	.00	.00	0	.0
21-00-6026	PD EQUIPMENT	11,540.36	114,570.90	23,939.42	127,180.07	108,000	117.8
21-00-6028	STREETSCAPE/MALL IMPROVEMENTS	6,101.00	2,531.00	.00	.00	0	.0
21-00-6032	SHELLY QUINN PARK	19,517.31	999,568.44	.00	.00	0	.0
21-00-7041	MUSEUM BUILDING IMPROVEMENT	10,000.00	.00	.00	.00	0	.0
21-00-7042	LIBRARY BUILDING IMPROVEMENT	20.77	575.00	.00	.00	0	.0
21-00-7043	LAND ACQUISITION	375,000.00	761,000.00	.00	.00	0	.0
21-00-7044	PW FACILITY PROJECT	1,578,722.71	6,814.00	.00	.00	0	.0
21-00-7045	POLICE STATION IMPROVEMENTS	108,792.47	555,086.28	500.00	2,366,426.94	2,500,000	94.7
21-00-7046	DOWNTOWN PARKING IMPROVEMENTS	2,829.43	.00	.00	.00	0	.0
	TOTAL IMPROVEMENT FUND EXPENDITURE	2,549,991.72	2,932,209.25	28,760.41	2,758,833.93	2,651,191	104.1
	HSF PROJECTS						
21-61-7040	CITY HALL IMPROVEMENTS	396,958.51	.00	.00	.00	0	.0
21-61-7042	SITES & FACILITIES IMPROVEMENT	190,364.41	83,303.11	.00	14,005.31	0	.0
	TOTAL HSF PROJECTS	587,322.92	83,303.11	.00	14,005.31	0	.0
	TOTAL FUND EXPENDITURES	3,137,314.64	3,015,512.36	28,760.41	2,772,839.24	2,651,191	104.6
	NET REVENUE OVER EXPENDITURES	1,862,569.66-	2,321,147.94-	168,968.71	(1,683,502.42)	201,391-	(835.9)

CONSERVATION TRUST FD LOTTERY

	ASSETS			
22-00-1000	CASH - COMBINED FUND		144,814.40	
	TOTAL ASSETS			144,814.40
	LIABILITIES AND EQUITY			
	FUND EQUITY			
22-00-2600	FUND BALANCE		137,254.70	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	7,559.70		
	BALANCE - CURRENT DATE		7,559.70	
	TOTAL FUND EQUITY			144,814.40
	TOTAL LIABILITIES AND EQUITY			144,814.40

CONSERVATION TRUST FD LOTTERY

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	INTERGOVERNMENTAL						
22-00-3358	CONSERVATION TRUST FUNDS	5,844.02	5,038.22	.00	5,216.31	10,000	52.2
	TOTAL INTERGOVERNMENTAL	5,844.02	5,038.22	.00	5,216.31	10,000	52.2
	MISCELLANEOUS						
22-00-3601	INTEREST EARNED	2,241.23	2,415.22	446.35	2,343.39	1,000	234.3
	TOTAL MISCELLANEOUS	2,241.23	2,415.22	446.35	2,343.39	1,000	234.3
	TOTAL FUND REVENUE	8,085.25	7,453.44	446.35	7,559.70	11,000	68.7

CONSERVATION TRUST FD LOTTERY

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	CONSERVATION FUND EXPENDITURES						
22-00-8240	PROJECTS	.00	.00	.00	.00	120,000	.0
	TOTAL CONSERVATION FUND EXPENDITUR	.00	.00	.00	.00	120,000	.0
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	120,000	.0
	NET REVENUE OVER EXPENDITURES	8,085.25	7,453.44	446.35	7,559.70	109,000-	6.9

CITY OF IDAHO SPRINGS
BALANCE SHEET
JULY 31, 2026

1% STREET SALES TAX

	ASSETS			
23-00-1000	CASH - COMBINED FUND		1,553,632.18	
23-00-1165	OTHER RECEIVABLES		142,717.81	
	TOTAL ASSETS			1,696,349.99
	LIABILITIES AND EQUITY			
	LIABILITIES			
23-00-2015	ACCRUED PAYROLL PAYABLE		15.56	
	TOTAL LIABILITIES			15.56
	FUND EQUITY			
23-00-2600	FUND BALANCE		1,458,017.14	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	238,317.29		
	BALANCE - CURRENT DATE		238,317.29	
	TOTAL FUND EQUITY			1,696,334.43
	TOTAL LIABILITIES AND EQUITY			1,696,349.99

1% STREET SALES TAX

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	TAXES						
23-00-3133	SALES TAX (1/4) STREETS CIP	490,923.81	506,906.50	74,886.56	503,870.55	1,216,800	41.4
	TOTAL TAXES	490,923.81	506,906.50	74,886.56	503,870.55	1,216,800	41.4
	MISCELLANEOUS						
23-00-3601	INTEREST EARNED	32,049.47	24,783.27	4,788.64	25,182.03	40,000	63.0
	TOTAL MISCELLANEOUS	32,049.47	24,783.27	4,788.64	25,182.03	40,000	63.0
	TOTAL FUND REVENUE	522,973.28	531,689.77	79,675.20	529,052.58	1,256,800	42.1

1% STREET SALES TAX

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
23-00-4103	ADMINISTRATIVE HOURLY	.00	742.03	100.61	754.56	1,262	59.8
23-00-4104	OVERTIME	.00	8.08	.00	.00	8	.0
23-00-4201	FICA	.00	44.81	5.96	44.84	51	87.9
23-00-4202	MEDICARE	.00	10.52	1.40	10.53	12	87.8
23-00-4203	HEALTH INS.	.00	100.69	16.32	114.24	173	66.0
23-00-4204	LIFE INS.	.00	.98	.14	.98	1	98.0
23-00-4205	RETIREMENT	.00	22.28	3.02	22.65	38	59.6
23-00-4206	UNEMPLOYMENT	.00	1.51	.20	1.50	2	75.0
23-00-4207	DISABILITY INSURANCE	.00	6.79	1.00	6.96	0	.0
23-00-4209	DENTAL INSURANCE	.00	3.57	.54	3.78	0	.0
23-00-5101	LEGAL AND PROFESSIONAL	.00	.00	.00	.00	250	.0
23-00-5102	AUDIT	.00	.00	.00	.00	226	.0
23-00-5103	ENGINEERING	460,885.75	3,590.00	.00	.00	20,000	.0
23-00-6016	ASPHALT, CURB & GUTTER	.00	7,320.00	.00	100,619.00	500,000	20.1
23-00-8114	NOTES PAYABLE BONDS - PRIN	.00	.00	.00	.00	290,000	.0
23-00-8115	NOTES PAYABLE BONDS-INT	196,956.25	193,206.25	.00	189,156.25	378,313	50.0
	TOTAL DEPARTMENT 00	657,842.00	205,057.51	129.19	290,735.29	1,190,336	24.4
	TOTAL FUND EXPENDITURES	657,842.00	205,057.51	129.19	290,735.29	1,190,336	24.4
	NET REVENUE OVER EXPENDITURES	134,868.72-	326,632.26	79,546.01	238,317.29	66,464	358.6

WATER FUND

ASSETS

51-00-1000	CASH - COMBINED FUND		(14,935.85)	
51-00-1150	A/R--BILLED ACCOUNTS		94,542.00	
51-00-1161	UTILITY ACCOUNTS RECEIVABLE		185,344.84	
51-00-1165	OTHER RECEIVABLES		72,035.82	
51-00-1201	DEPOSIT ON EQUIPMENT		46,630.00	
51-00-1300	LEASE ASSET - SBITAS		4,194.10	
51-00-1310	ACCUMULATED DEPRECIATION-LEASE		(838.78)	
51-00-1350	CONSTRUCTION IN PROGRESS		2,801,447.14	
51-00-1610	LAND		522,238.83	
51-00-1620	WATER RIGHTS		10,440.00	
51-00-1630	IMPROVEMENTS OTHER THAN BLDGS		18,813,555.95	
51-00-1631	ACCUMULATED DEPRECIATION		(10,349,261.48)	
51-00-1640	MACHINERY & EQUIPMENT		501,370.16	
	TOTAL ASSETS			12,686,762.73

LIABILITIES AND EQUITY

LIABILITIES

51-00-2010	ACCR'D COMP'D ABS--LT		20,089.55	
51-00-2011	ACCR'D COMP'D ABS-CURR PORTION		2,232.17	
51-00-2015	ACCRUED PAYROLL PAYABLE		3,113.78	
51-00-2020	ACCOUNTS PAYABLE		74,466.72	
51-00-2021	RETAINAGE PAYABLE		98,869.74	
51-00-2143	LEASE LIABILITY		2,474.95	
51-00-2251	2004 CWCB NOTE PAYABLE--LT		378,000.68	
51-00-2254	2004 CWCB LOAN ACCR'D INT PAYA		16,346.43	
51-00-2255	2004 CWCB NOTE PAYABLE--CURR		54,778.01	
	TOTAL LIABILITIES			650,372.03

FUND EQUITY

51-00-2600	FUND BALANCE		9,337,909.04	
51-00-2611	CONTRIBUTED CAPITAL		150,585.00	
51-00-2612	CONTRIB CAPITAL - GRANTS		583,086.00	
	UNAPPROPRIATED FUND BALANCE:			
51-00-2900	RETAINED EARNINGS	1,692,302.74		
	REVENUE OVER EXPENDITURES - YTD	272,507.92		
	BALANCE - CURRENT DATE		1,964,810.66	
	TOTAL FUND EQUITY			12,036,390.70
	TOTAL LIABILITIES AND EQUITY			12,686,762.73

WATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	CARRY OVER						
51-00-3130	SALES TAX	245,461.88	253,453.23	37,443.28	251,935.27	608,400	41.4
	TOTAL CARRY OVER	245,461.88	253,453.23	37,443.28	251,935.27	608,400	41.4
	CHARGES FOR SERVICES						
51-00-3411	USAGE FEES	617,631.07	614,869.04	.00	633,252.77	1,341,343	47.2
51-00-3415	LATE CHARGES	5,385.28	12,032.81	(300.46)	15,278.46	20,000	76.4
51-00-3421	SERVICE CHARGE	.00	.00	129.00	1,770.25	200	885.1
51-00-3422	TAP FEES	.00	12,053.00	.00	.00	50,000	.0
	TOTAL CHARGES FOR SERVICES	623,016.35	638,954.85	(171.46)	650,301.48	1,411,543	46.1
	FINES/LEASES						
51-00-3500	WATER LEASE	36,983.02	38,428.64	.00	(20,323.97)	50,000	(40.7)
	TOTAL FINES/LEASES	36,983.02	38,428.64	.00	(20,323.97)	50,000	(40.7)
	MISCELLANEOUS						
51-00-3601	INTEREST EARNED	50,906.30	9,166.07	(46.04)	(4,344.93)	15,000	(29.0)
51-00-3606	HAULED/BULK WATER SALES	33,156.73	132,279.62	37,123.11	148,924.96	250,000	59.6
51-00-3690	NSF FEES	.00	.00	.00	150.00	0	.0
51-00-3699	OTHER INCOME	500.00	100.00	.00	.00	500	.0
	TOTAL MISCELLANEOUS	84,563.03	141,545.69	37,077.07	144,730.03	265,500	54.5
	GRANTS						
51-00-3720	CDPHE GRANTS	.00	10,000.00	.00	.00	0	.0
	TOTAL GRANTS	.00	10,000.00	.00	.00	0	.0
	INTERGOVERNMENTAL						
51-00-3890	DOLA EIAF 9582-VA CYN RD.	.00	121,623.86	.00	.00	0	.0
51-00-3891	CWCB GRANT	.00	289,824.10	.00	.00	0	.0
51-00-3893	DOLA GRANT EIAF 9983-MONTANE	.00	.00	.00	37,038.20	0	.0
51-00-3894	EIAF 9648--CHI CRK WATER-DOLA	.00	200,000.00	.00	14,093.36	1,000,000	1.4
	TOTAL INTERGOVERNMENTAL	.00	611,447.96	.00	51,131.56	1,000,000	5.1
	TOTAL FUND REVENUE	990,024.28	1,693,830.37	74,348.89	1,077,774.37	3,335,443	32.3

WATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	OPERATIONAL EXPENDITURES						
51-00-4102	SALARIES	29,730.00	69,520.84	6,513.52	48,851.40	89,588	54.5
51-00-4103	HOURLY	52,858.47	74,769.82	7,811.09	57,055.74	144,565	39.5
51-00-4104	OVERTIME	2,647.52	2,365.87	327.68	4,464.22	4,000	111.6
51-00-4105	HOLIDAY	549.60	655.20	139.35	836.10	1,020	82.0
51-00-4201	FICA	4,992.92	8,642.60	859.72	6,502.67	14,517	44.8
51-00-4202	MEDICARE	1,167.83	2,021.31	201.07	1,520.84	3,395	44.8
51-00-4203	HEALTH INS.	20,522.24	30,951.32	3,530.52	24,164.08	61,290	39.4
51-00-4204	LIFE INS.	100.64	137.76	16.45	101.15	240	42.2
51-00-4205	DEFERRED COMP	7,260.24	11,347.31	846.30	6,627.03	20,000	33.1
51-00-4206	UNEMPLOYMENT	171.75	295.30	29.59	222.51	300	74.2
51-00-4207	DISABILITY INSURANCE	806.31	1,223.56	133.46	836.04	2,000	41.8
51-00-4209	DENTAL INSURANCE	860.60	1,024.80	85.44	572.48	1,890	30.3
51-00-5000	PLANT OPERATIONS CONTRACTUAL	1,893.44	50,110.50	1,620.00	26,233.75	75,000	35.0
51-00-5101	LEGAL	719.73	298.71	.00	4,248.75	3,000	141.6
51-00-5102	AUDIT	2,125.00	3,981.56	7,300.00	7,300.00	3,000	243.3
51-00-5103	DESIGN/ENGINEERING	762.00	3,680.00	.00	3,332.00	5,000	66.6
51-00-5104	FINANCIAL SERVICES	15,126.81	5,002.71	.00	4,171.39	12,000	34.8
51-00-5106	IT CONSULTING	.00	2,040.81	696.00	4,888.62	10,000	48.9
51-00-5108	OTHER PROFESSIONAL FEES	15,031.11	19,935.50	4,298.91	22,665.36	30,000	75.6
51-00-5109	PROCESS CONTROL EQUIPMENT	1,538.36	3,497.25	.00	.00	4,000	.0
51-00-5201	LAB TESTS	3,377.70	5,204.40	235.30	4,769.90	6,000	79.5
51-00-5202	TRASH DISPOSAL	1,449.08	1,282.85	.00	1,672.48	2,500	66.9
51-00-5204	REPAIR/MAINT-PLANT	2,083.21	1,696.45	11.99	371.55	5,000	7.4
51-00-5206	CH. CK. SAN DIST. MAINT FEE	.00	.00	206.00	1,433.00	0	.0
51-00-5207	REPAIR/MAINT.-SERVICES	5,385.64	3,543.22	.00	3,543.38	10,000	35.4
51-00-5208	REPAIR/MAINT. - INSTRUMENTS	1,215.83	2,053.50	1,263.29	2,028.77	4,000	50.7
51-00-5209	INSTRUMENT CALIBRATION	16,830.00	18,212.80	.00	18,293.00	22,000	83.2
51-00-5212	TRAINING	2,978.98	.00	.00	.00	3,000	.0
51-00-5215	EMPLOYEE INCENTIVE	140.00	191.80	.00	.00	500	.0
51-00-5300	CIRSA W/C INSURANCE	2,121.00	4,415.62	1,342.47	4,310.23	5,828	74.0
51-00-5301	CIRSA P/C INSURANCE	11,397.67	34,391.28	.00	91,492.93	119,447	76.6
51-00-5302	DISCHARGE PERMITS/LICENSES	260.18	2,318.91	2,445.00	2,646.00	2,400	110.3
51-00-5303	TELEPHONE	1,315.66	1,393.51	70.89	1,920.58	2,500	76.8
51-00-5304	DUES & PUBLICATIONS	862.00	2,582.00	.00	2,505.00	2,500	100.2
51-00-5305	TRAVEL & MEALS	.00	.00	.00	168.58	0	.0
51-00-5309	CONTRACT OFFICE EQUIPMENT	57,666.00	8,238.00	.00	3,240.00	30,000	10.8
51-00-5310	POSTAGE	1,317.21	1,576.30	244.00	880.09	2,500	35.2
51-00-5313	ADVERTISING	.00	.00	.00	890.00	0	.0
51-00-5325	PRINTING	1,744.90	34.73	851.27	1,198.48	0	.0
51-00-5335	CELL/INTERNET SERVICE	3,760.58	2,878.25	737.71	8,310.45	5,000	166.2
51-00-6001	ELECTRICITY & GAS	50,046.34	48,310.16	3,228.28	49,197.10	70,000	70.3
51-00-6004	MATERIALS/SUPPLIES/PLANT	562.12	25.28	132.00	132.00	2,000	6.6
51-00-6007	MATERIALS/SUPPLIES/EQUIP	16.00	5.99	.00	23.57	1,000	2.4
51-00-6010	MATERIALS/SUPPLIES/OFFICE	606.21	172.25	.00	.00	500	.0
51-00-6012	GAS/OIL-EQUIPMENT	710.74	.00	.00	.00	1,000	.0
51-00-6022	SAFETY ITEMS	584.05	150.62	.00	.00	800	.0
51-00-6025	TOOLS & SUPPLIES	21.97	.00	.00	50.91	200	25.5
51-00-6040	OCCUPATIONAL EQUIP/SAFETY	.00	64.88	.00	.00	400	.0
51-00-6150	FLEET REPAIR & MAINTENANCE	590.32	587.80	6.49	45.53	1,000	4.6
51-00-6191	FLEET FUEL	1,201.36	1,003.21	.00	1,165.52	2,000	58.3
51-00-6192	FLEET TIRES	.00	.00	.00	.00	1,200	.0
51-00-6201	CHEMICALS-CHLORINE	10,830.28	8,493.60	4,156.80	8,310.20	18,000	46.2

WATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
51-00-6207	CHEMICALS/LAB	601.28	1,215.80	.00	149.73	2,000	7.5
51-00-6210	CHEMICALS-MISC.	5,586.23	6,403.93	.00	4,391.58	8,000	54.9
51-00-6215	CHEMICALS - CITRIC ACID	.00	.00	.00	1,511.75	2,000	75.6
51-00-6216	CHEMICALS-SODIUM HYDROXIDE	873.80	2,725.90	1,091.80	2,659.75	4,000	66.5
51-00-6500	MISCELLANEOUS EXPENSES	.00	431.00	.00	.00	0	.0
51-00-7010	OFFICE EQUIP/COMPUTERS	2,475.00	.00	.00	218.49	2,000	10.9
51-00-7011	COMPUTER SOFTWARE	54.03	.00	.00	147.00	0	.0
	TOTAL OPERATIONAL EXPENDITURES	347,529.94	451,106.77	50,432.39	442,271.68	824,080	53.7
	DISTRIBUTION EXPENDITURES						
51-15-4102	SALARIES	22,626.00	3,107.40	.00	.00	0	.0
51-15-4103	HOURLY	24,039.00	26,413.14	1,933.48	18,339.54	74,670	24.6
51-15-4104	OVERTIME	2,243.08	2,415.60	108.18	1,687.50	4,000	42.2
51-15-4201	FICA	2,946.08	1,909.43	124.91	1,216.05	4,630	26.3
51-15-4202	MEDICARE	689.04	446.67	29.22	284.43	1,083	26.3
51-15-4203	HEALTH INS.	5,245.11	4,425.73	102.00	1,760.70	9,080	19.4
51-15-4204	LIFE INS.	57.88	42.80	3.51	29.30	90	32.6
51-15-4205	DEFERRED COMP	3,825.26	1,835.08	58.01	789.41	3,200	24.7
51-15-4206	UNEMPLOYMENT	96.50	63.87	4.08	40.06	170	23.6
51-15-4207	DISABILITY INSURANCE	461.60	289.17	19.94	130.17	500	26.0
51-15-4209	DENTAL INSURANCE	196.70	149.31	3.40	54.40	273	19.9
51-15-5205	REPAIR/MAINT-DISTRIBUTION	75.64	2,787.80	.00	573.09	5,000	11.5
51-15-5206	REPAIR/MAINT HYDRANTS	387.69	300.59	914.15	1,000.47	1,000	100.1
51-15-5212	TRAINING	.00	299.99	.00	170.00	0	.0
51-15-6003	MATERIALS/SUPPLIES/RESERVOIR	420.00	420.00	.00	604.22	3,000	20.1
51-15-6005	MATERIALS/SUPPLIES/DISTRIB.	2,898.77	846.91	.00	4,137.71	5,000	82.8
51-15-6006	MATERIALS/SUPPLIES/HYDRANT	.00	.00	.00	473.07	3,000	15.8
51-15-6022	SAFETY ITEMS	64.99	.00	.00	.00	500	.0
51-15-6025	TOOLS	.00	97.45	.00	34.99	500	7.0
51-15-6150	FLEET REPAIR & MAINTENANCE	.00	.00	.00	.00	30,000	.0
51-15-7006	METERS/ANTENNA READ BOX	30,870.05	.00	95.45	5,349.22	50,000	10.7
	TOTAL DISTRIBUTION EXPENDITURES	97,143.39	45,850.94	3,396.33	36,674.33	195,696	18.7
	IMPROVEMENT PROJECTS						
51-72-7310	WTP UPGRADES	147,696.00	12,250.00	.00	3,800.00	50,000	7.6
51-72-7320	WATER DISTRIBUTION PROJECTS	726,400.75	2,549,324.60	.00	233,099.79	3,650,000	6.4
	TOTAL IMPROVEMENT PROJECTS	874,096.75	2,561,574.60	.00	236,899.79	3,700,000	6.4

WATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	CAPITAL EXP. PROJECTS						
51-73-7313	MEMBRANES	.00	.00	.00	1,142.40	0	.0
51-73-7315	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	15,000	.0
51-73-7320	HIGHWAY 103 WATER IMPVMTS	.00	.00	.00	11,705.00	0	.0
51-73-7325	VIRGINIA CANYON WATER SYS IMPR	.00	238,765.30	.00	.00	0	.0
	TOTAL CAPITAL EXP. PROJECTS	.00	238,765.30	.00	12,847.40	15,000	85.7
	DEBT SERVICE						
51-79-8140	2004 CWCB NOTE--PRINCIPAL	49,576.09	52,112.25	.00	54,778.01	54,778	100.0
51-79-8141	2004 CWCB NOTE--INTEREST	26,997.16	24,461.00	.00	21,795.24	21,795	100.0
	TOTAL DEBT SERVICE	76,573.25	76,573.25	.00	76,573.25	76,573	100.0
	TOTAL FUND EXPENDITURES	1,395,343.33	3,373,870.86	53,828.72	805,266.45	4,811,349	16.7
	NET REVENUE OVER EXPENDITURES	405,319.05-	1,680,040.49-	20,520.17	272,507.92	1,475,906-	18.5

CITY OF IDAHO SPRINGS
BALANCE SHEET
JULY 31, 2026

WASTEWATER FUND

	ASSETS			
52-00-1000	CASH - COMBINED FUND		(98,876.61)	
52-00-1150	A/R--BILLED ACCOUNTS		2,200.00	
52-00-1161	UTILITY ACCOUNTS RECEIVABLE		160,875.12	
52-00-1165	OTHER RECEIVABLES		71,358.90	
52-00-1201	DEPOSIT ON EQUIPMENT		65,157.00	
52-00-1300	LEASE ASSET - SBITAS		4,194.56	
52-00-1310	ACCUMULATED DEPRECIATION-LEASE		(839.24)	
52-00-1610	LAND VALUE		616,889.16	
52-00-1630	IMPROVEMENTS OTHER THAN BLDGS		21,810,613.72	
52-00-1631	ACCUMULATED DEPRECIATION		(8,409,670.66)	
52-00-1640	MACHINERY & EQUIPMENT		403,878.57	
	TOTAL ASSETS			14,625,780.52
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-00-2010	ACCR'D COMP'D ABS-LT		20,089.55	
52-00-2011	ACCR'D COMP'D ABS-CURR PORTION		2,232.17	
52-00-2015	ACCRUED PAYROLL PAYABLE		3,113.75	
52-00-2020	ACCOUNTS PAYABLE		62,052.64	
52-00-2143	LEASE LIABILITY		2,474.95	
52-00-2530	2019 CWRPDA LOAN		2,370,284.61	
52-00-2531	2019 CWRPDA LOAN--CURR PORTION		97,008.39	
52-00-2532	2019 CWRPDA ACCR'D INT PAY		2,056.08	
52-00-2550	2020 CWRPDA LOAN--LT		2,515,615.83	
52-00-2551	2020 CWRPDA LOAN--CURR PORTION		96,284.44	
52-00-2552	2020 CWRPDA ACCR'D INT PAY		2,176.58	
	TOTAL LIABILITIES			5,173,388.99
	FUND EQUITY			
52-00-2600	FUND BALANCE		7,948,865.00	
52-00-2611	PLANT INVESTMENT FEES		124,940.00	
52-00-2612	CAPITAL GRANT		464,981.00	
	UNAPPROPRIATED FUND BALANCE:			
52-00-2900	RETAINED EARNINGS	810,258.30		
	REVENUE OVER EXPENDITURES - YTD	103,347.23		
	BALANCE - CURRENT DATE		913,605.53	
	TOTAL FUND EQUITY			9,452,391.53
	TOTAL LIABILITIES AND EQUITY			14,625,780.52

CITY OF IDAHO SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

WASTEWATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	CARRY OVER						
52-00-3130	SALES TAXES	245,461.87	253,453.21	37,443.27	251,935.25	608,400	41.4
	TOTAL CARRY OVER	245,461.87	253,453.21	37,443.27	251,935.25	608,400	41.4
	CHARGES FOR SERVICES						
52-00-3411	USER FEES	578,631.08	583,158.57	.00	604,216.28	1,266,025	47.7
52-00-3415	LATE CHARGES	4,397.52	9,702.95	(531.49)	13,082.11	16,000	81.8
52-00-3421	SERVICE	.00	350.21-	129.00	262.98	0	.0
52-00-3422	TAP FEES	.00	.00	.00	.00	20,000	.0
	TOTAL CHARGES FOR SERVICES	583,028.60	592,511.31	(402.49)	617,561.37	1,302,025	47.4
	MISCELLANEOUS						
52-00-3601	INTEREST EARNED	38,286.64	7,191.06	(304.76)	(4,370.03)	10,000	(43.7)
52-00-3699	OTHER INCOME	2,400.00	2,600.00	100.00	4,700.00	4,800	97.9
	TOTAL MISCELLANEOUS	40,686.64	9,791.06	(204.76)	329.97	14,800	2.2
	INTERGOVERNMENTAL						
52-00-3890	DOLA EIAF 9582-VA CYN RD	.00	121,623.85	.00	.00	0	.0
	TOTAL INTERGOVERNMENTAL	.00	121,623.85	.00	.00	0	.0
	TOTAL FUND REVENUE	869,177.11	977,379.43	36,836.02	869,826.59	1,925,225	45.2

WASTEWATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	OPERATIONAL EXPENDITURES						
52-00-4102	SALARIES	29,730.00	69,520.84	6,513.52	48,851.40	89,588	54.5
52-00-4103	HOURLY	52,858.26	74,769.71	4,136.08	40,480.63	144,565	28.0
52-00-4104	OVERTIME	2,647.39	2,365.75	177.67	3,610.91	6,000	60.2
52-00-4105	HOLIDAY	549.60	655.20	139.35	836.10	825	101.4
52-00-4201	FICA	4,992.61	8,642.08	635.99	5,475.65	14,517	37.7
52-00-4202	MEDICARE	1,167.43	2,020.93	148.74	1,280.59	3,395	37.7
52-00-4203	HEALTH INSURANCE	20,522.17	30,951.23	2,714.52	20,900.00	59,588	35.1
52-00-4204	LIFE INS.	100.61	137.76	9.45	73.15	229	31.9
52-00-4205	DEFERRED COMP	7,260.13	11,347.22	736.04	6,129.66	18,548	33.1
52-00-4206	UNEMPLOYMENT	171.33	294.95	21.92	187.43	484	38.7
52-00-4207	DISABILITY INSURANCE	806.15	1,223.30	93.67	676.83	2,011	33.7
52-00-4209	DENTAL INSURANCE	860.60	1,038.20	58.24	463.68	1,834	25.3
52-00-5000	PLANT OPERATIONS CONTRACTUAL	5,623.86	14,600.61	1,620.00	42,203.75	52,200	80.9
52-00-5101	LEGAL	.00	.00	.00	.00	1,000	.0
52-00-5102	AUDIT	2,125.00	3,981.56	7,300.00	7,300.00	4,000	182.5
52-00-5103	DESIGN/ENGINEERING	306.00	.00	.00	2,437.00	2,000	121.9
52-00-5104	FINANCIAL SERVICES	8,077.80	8,532.22	.00	11,500.37	18,000	63.9
52-00-5106	IT CONSULTING	.00	2,040.81	696.00	4,888.59	4,000	122.2
52-00-5108	OTHER PROFESSIONAL FEES	21,057.09	8,782.91	3,203.90	14,881.16	20,000	74.4
52-00-5109	PROCESS CONTROL EQUIPMENT	1,061.93	735.63	.00	.00	2,000	.0
52-00-5201	LAB TESTS	5,007.20	5,117.46	707.40	3,703.51	10,000	37.0
52-00-5202	DISPOSAL-TRASH	3,171.00	3,687.12	906.00	3,877.62	6,200	62.5
52-00-5204	REPAIR/MAINT.-PLANT	1,598.32	1,309.87	194.22	46,932.68	6,000	782.2
52-00-5206	CH. CREEK SAN DIST MAINT FEE	3,171.00	1,682.00	.00	.00	0	.0
52-00-5207	REPAIR/MAINT-SERVICES	3,340.22	12,774.90	4,672.28	10,552.78	10,000	105.5
52-00-5208	REPAIR MAINT - INSTRUMENTS	3,502.18	7,103.71	1,833.92	3,513.13	10,000	35.1
52-00-5209	INSTRUMENT CALIBRATION	21,849.25	25,004.80	.00	25,450.00	33,000	77.1
52-00-5212	TRAINING	2,345.00	379.99	.00	85.00	2,000	4.3
52-00-5213	MEDICAL	.00	.00	.00	600.00	0	.0
52-00-5215	EMPLOYEE INCENTIVE	115.00	.00	.00	.00	300	.0
52-00-5250	SLUDGE REMOVAL	25,926.00	13,677.00	3,990.00	26,454.50	40,000	66.1
52-00-5300	CIRSA W/C INSURANCE	2,120.99	4,415.62	1,342.47	4,310.29	5,828	74.0
52-00-5301	CIRSA P/C INSURANCE	11,397.66	34,391.28	.00	91,492.92	119,447	76.6
52-00-5302	DISCHARGE PERMITS/LICENSES	5,370.80	.00	.00	.00	6,500	.0
52-00-5303	TELEPHONE	720.05	1,394.19	217.66	1,468.65	2,300	63.9
52-00-5305	TRAVEL & MEALS	.00	71.89	.00	.00	150	.0
52-00-5309	CONTRACT OFFICE EQUIPMENT	11,340.00	1,620.00	.00	3,240.00	5,000	64.8
52-00-5310	POSTAGE & SHIPPING	1,317.21	1,576.30	244.00	880.10	2,500	35.2
52-00-5314	INSURANCE CLAIMS	.00	10,068.47	.00	.00	2,000	.0
52-00-5316	RECORDING DOCUMENTS	260.16	.00	.00	.00	0	.0
52-00-5325	PRINTING	785.68	34.73	851.27	1,198.48	500	239.7
52-00-5335	CELL/INTERNET SERVICE	18,640.76	18,409.14	158.64	8,011.95	30,000	26.7
52-00-5390	UCCWA	2,062.00	.00	.00	.00	2,062	.0
52-00-6001	UTILITIES	124,582.88	72,318.79	20,199.76	101,043.64	180,000	56.1
52-00-6004	MATERIALS/SUPPLIES/PLANT	2,734.20	392.34	132.00	1,101.59	3,000	36.7
52-00-6007	MATERIALS/SUPPLIES/EQUIP	.00	.00	.00	39.94	2,000	2.0
52-00-6010	MATERIALS/SUPPLIES/OFFICE	240.08	464.35	.00	26.91	1,000	2.7
52-00-6012	GAS/OIL-EQUIPMENT	1,595.40	1,570.97	.00	31.63	2,100	1.5
52-00-6022	SAFETY ITEMS	584.05	246.29	.00	34.98	500	7.0
52-00-6025	TOOLS	232.30	115.94	.00	2,224.30	500	444.9
52-00-6030	UNIFORMS	.00	.00	.00	.00	200	.0
52-00-6040	OCCUPATIONAL EQUIP/SAFETY	.00	64.87	.00	.00	500	.0

WASTEWATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
52-00-6150	FLEET MAINT	386.24	216.49	23.98	258.91	1,000	25.9
52-00-6191	FLEET FUEL	1,201.38	1,003.23	.00	1,035.78	2,000	51.8
52-00-6192	FLEET TIRES	.00	2,077.54	.00	.00	1,500	.0
52-00-6193	FLEET SUPPLIES	5.99	.00	.00	.00	250	.0
52-00-6201	CHEMICALS-CHLORINE	.00	.00	286.33	286.33	200	143.2
52-00-6205	CHEMICALS-SULFUR DIOXIDE	.00	.00	.00	.00	350	.0
52-00-6206	CHEMICALS-POLYMER	.00	9,617.71	.00	12,431.03	15,000	82.9
52-00-6207	CHEMICALS/LAB	2,887.06	2,544.21	1,720.39	3,537.52	5,000	70.8
52-00-6210	CHEMICALS-MISC.	12,049.53	.00	.00	.00	15,000	.0
52-00-6500	MISCELLANEOUS EXPENSES	.00	475.00	.00	.00	5,000	.0
52-00-7010	OFFICE EQUIP/COMPUTER	2,475.00	.00	.00	38.49	1,000	3.9
52-00-7011	COMPUTER SOFTWARE	47.98	.00	.00	147.00	100	147.0
	TOTAL OPERATIONAL EXPENDITURES	432,980.53	475,467.11	65,685.41	566,186.56	974,771	58.1

COLLECTIONS EXPENDITURES

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
52-16-4102	SALARIES	22,626.00	3,107.40	.00	.00	0	.0
52-16-4103	HOURLY	24,038.96	26,412.38	1,933.48	18,339.44	74,670	24.6
52-16-4104	OVERTIME	2,243.03	2,415.48	108.18	1,687.46	4,000	42.2
52-16-4201	FICA	2,945.80	1,909.45	124.90	1,215.92	4,630	26.3
52-16-4202	MEDICARE	688.99	446.42	29.20	284.32	1,083	26.3
52-16-4203	HEALTH INSURANCE	5,245.09	4,424.43	102.00	1,760.70	8,453	20.8
52-16-4204	LIFE INS.	57.62	42.60	3.49	29.15	90	32.4
52-16-4205	DEFERRED COMP	3,825.12	1,835.03	57.99	789.23	3,077	25.7
52-16-4206	UNEMPLOYMENT	96.22	63.82	4.10	40.06	170	23.6
52-16-4207	DISABILITY INSURANCE	461.45	288.99	19.95	130.21	488	26.7
52-16-4209	DENTAL INSURANCE	196.70	149.28	3.40	54.40	273	19.9
52-16-5205	REPAIR/MAINT.-COLLECTION	.00	27,190.29	.00	2,249.64	75,000	3.0
52-16-6005	MATERIALS/SUPPLIES/COLLECTION	2,763.28	1,745.58	.00	28.67	3,000	1.0
52-16-6022	SAFETY ITEMS	.00	.00	.00	.00	750	.0
52-16-6025	TOOLS	.00	.00	.00	.00	1,000	.0
	TOTAL COLLECTIONS EXPENDITURES	65,188.26	70,031.15	2,386.69	26,609.20	176,684	15.1

DEPARTMENT 72

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
52-72-7310	WWTP UPGRADES	.00	135,125.00	.00	64,459.86	50,000	128.9
52-72-7320	WW COLLECTION PROJECTS	155.77	1,380,295.17	.00	.00	0	.0
	TOTAL DEPARTMENT 72	155.77	1,515,420.17	.00	64,459.86	50,000	128.9

CAPITAL EXP. PROJECTS

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
52-73-7315	CAPITAL OUTLAY EQUIPMENT	.00	13,794.04	.00	.00	15,000	.0
	TOTAL CAPITAL EXP. PROJECTS	.00	13,794.04	.00	.00	15,000	.0

WASTEWATER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	DEBT SERVICE						
52-79-8101	2020 CWRPDA--PRINCIPAL	47,604.29	47,842.61	.00	48,082.12	96,284	49.9
52-79-8102	2020 CWRPDA--INTEREST	7,007.58	6,769.26	.00	6,529.75	12,939	50.5
52-79-8109	2019 CWRPDA--PRINCIPAL	47,962.21	48,202.32	.00	48,443.64	97,008	49.9
52-79-8110	2019 CWRPDA--INTEREST	6,649.66	6,409.55	.00	6,168.23	12,215	50.5
	TOTAL DEBT SERVICE	109,223.74	109,223.74	.00	109,223.74	218,446	50.0
	TOTAL FUND EXPENDITURES	607,548.30	2,183,936.21	68,072.10	766,479.36	1,434,901	53.4
	NET REVENUE OVER EXPENDITURES	261,628.81	1,206,556.78-	(31,236.08)	103,347.23	490,324	21.1

CITY OF IDAHO SPRINGS
BALANCE SHEET
JULY 31, 2026

PARKING ENTERPRISE FUND

	ASSETS			
59-00-1000	CASH - COMBINED FUND		1,009,321.14	
59-00-1150	A/R--BILLED ACCOUNTS		492.75	
59-00-1165	OTHER RECEIVABLES		30,859.37	
59-00-1178	CASH CLEARING - ACCTS REC.		172.94	
59-00-1350	CONSTRUCTION IN PROGRESS		1,162,627.44	
59-00-1610	LAND		914,000.00	
59-00-1630	IMPROVEMENTS OTHER THAN BLDGS		131,081.13	
59-00-1631	ACCUMULATED DEPRECIATION		(5,561.00)	
	TOTAL ASSETS			3,242,993.77
	LIABILITIES AND EQUITY			
	LIABILITIES			
59-00-2010	ACCR'D COMP ABS--LT		4,316.13	
59-00-2011	ACCR'D COMP ABS--CURRENT		479.57	
59-00-2015	ACCRUED PAYROLL PAYABLE		926.09	
59-00-2020	ACCOUNTS PAYABLE		242,054.45	
59-00-2140	ACCRUED INTEREST		17,137.50	
59-00-2560	LEASE PURCH PAY--1856 COLO-LT		218,750.00	
59-00-2561	LEASE PURCH PAY-1856 COLO-CURR		218,750.00	
59-00-2565	LEASE PURCH PAY-HARMON PROP-LT		9,750.00	
59-00-2566	LEASE PURCH PAY--HARMON--CURR		9,750.00	
	TOTAL LIABILITIES			721,913.74
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
59-00-2900	RETAINED EARNINGS	2,917,566.00		
	REVENUE OVER EXPENDITURES - YTD	(396,485.97)		
	BALANCE - CURRENT DATE		2,521,080.03	
	TOTAL FUND EQUITY			2,521,080.03
	TOTAL LIABILITIES AND EQUITY			3,242,993.77

PARKING ENTERPRISE FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	CHARGES FOR SERVICES						
59-00-3491	PARKING FEES	297,679.10	248,255.10	90,616.30	333,483.72	970,000	34.4
	TOTAL CHARGES FOR SERVICES	297,679.10	248,255.10	90,616.30	333,483.72	970,000	34.4
	MISCELLANEOUS						
59-00-3601	INTEREST EARNED	14,544.39	16,271.58	3,110.96	16,269.30	35,000	46.5
	TOTAL MISCELLANEOUS	14,544.39	16,271.58	3,110.96	16,269.30	35,000	46.5
	GRANTS						
59-00-3791	FEDERAL HIGHWAY ADMIN GRANT	.00	119,627.49	.00	178,417.88	1,710,000	10.4
	TOTAL GRANTS	.00	119,627.49	.00	178,417.88	1,710,000	10.4
	SOURCE 38						
59-00-3891	P.I.L.O. CONSTRUCTION	1,000.02	1,166.69	166.67	1,166.69	2,000	58.3
	TOTAL SOURCE 38	1,000.02	1,166.69	166.67	1,166.69	2,000	58.3
	TOTAL FUND REVENUE	313,223.51	385,320.86	93,893.93	529,337.59	2,717,000	19.5

PARKING ENTERPRISE FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTU	YTD ACTUAL	BUDGET	PCNT
	CAPITAL EXPENSES						
59-70-4102	SALARIES	.00	31,810.03	4,434.88	33,261.60	46,379	71.7
59-70-4103	ADMINISTRATIVE HOURLY	.00	9,919.72	1,406.72	10,550.40	107,469	9.8
59-70-4104	OVERTIME	.00	56.83	.00	10.32	227	4.6
59-70-4201	FICA	.00	2,522.77	345.82	2,602.47	4,268	61.0
59-70-4202	MEDICARE	.00	589.86	80.80	608.12	2,231	27.3
59-70-4203	HEALTH INS.	.00	6,573.44	1,003.77	7,031.58	11,332	62.1
59-70-4204	LIFE INS.	.00	31.50	4.34	30.38	53	57.3
59-70-4205	RETIREMENT	.00	1,994.50	307.74	2,302.54	2,127	108.3
59-70-4206	UNEMPLOYMENT INS.	.00	84.88	11.68	87.62	144	60.9
59-70-4207	DISABILITY INSURANCE	.00	334.09	48.96	341.60	575	59.4
59-70-4209	DENTAL INSURANCE	.00	229.89	30.58	214.06	396	54.1
59-70-5102	AUDIT	.00	.00	.00	.00	204	.0
59-70-5104	FINANCIAL SERVICES	.00	.00	.00	.00	1,260	.0
59-70-5108	DESIGN/ENGINEERING	13,600.00	541,269.37	68,505.83	603,629.54	1,710,000	35.3
59-70-7901	CAPITAL PROJECTS	228,500.00	10,714.01	2,648.00	5,661.25	1,000,000	.6
59-70-7906	CAPITAL PROJ - PARKING IMPROVE	.00	.00	.00	.00	50,000	.0
	TOTAL CAPITAL EXPENSES	242,100.00	606,130.89	78,829.12	666,331.48	2,936,665	22.7
	DEBT SERVICE						
59-79-8140	LEASE PURCH 1856 COLO-PRINCIPA	.00	218,750.00	.00	227,379.08	218,750	103.9
59-79-8141	LEASE PURCH 1856 COLO--INT	.00	32,812.50	.00	21,875.00	21,875	100.0
59-79-8145	LEASE PURCH HARMON-PRINCIPAL	.00	9,750.00	.00	9,750.00	9,750	100.0
59-79-8146	LEASE PURCH HARMON-INTEREST	.00	1,462.50	.00	488.00	488	100.0
	TOTAL DEBT SERVICE	.00	262,775.00	.00	259,492.08	250,863	103.4
	TOTAL FUND EXPENDITURES	242,100.00	868,905.89	78,829.12	925,823.56	3,187,528	29.1
	NET REVENUE OVER EXPENDITURES	71,123.51	483,585.03-	15,064.81	(396,485.97)	470,528-	(84.3)

CITY OF IDAHO SPRINGS
Clear Creek County, Colorado

Resolution No. 20, Series 2026

A RESOLUTION APPROVING AN ACCESS AND MAINTENANCE EASEMENT AGREEMENT BETWEEN THE CITY OF IDAHO SPRINGS AND MIGHTY ARGO METROPOLITAN DISTRICT NO. 2 CONCERNING GONDOLA UPPER LANDING PUBLIC IMPROVEMENTS

WHEREAS, the City of Idaho Springs, Colorado ("City") is the owner of that certain real property further described in the legal description attached to the easement document approved hereby, located in the vicinity of the property commonly known as the Virginia Canyon Mountain Park parcel within the City of Idaho Springs, Colorado (the "Property"); and

WHEREAS, the Mighty Argo Metropolitan District No. 2 ("District") is a Colorado Title 32 special district formed, in part, to fund, construct and maintain certain public improvements related to a gondola project in and around the Virginia Canyon Mountain Park ("VCMP"); and

WHEREAS, one area of such public improvements is the upper landing area for the gondola, generally located north of, or at the top of, the VCMP; and

WHEREAS, the District is in the process of accepting and assuming operation and maintenance responsibility for a series of public improvements within said upper landing area, including main water and sewer lines, irrigation lines, retaining walls, public restrooms, and a paved public walkway (the "Upper Landing Improvements"); and

WHEREAS, the Idaho Springs City Council finds that granting an easement to the District to operate and maintain such improvements would serve the public interest by providing utility service, restrooms and other desirable public amenities in the upper landing area; and

WHEREAS, the City Council therefore wishes to approve an easement agreement for the Upper Landing Improvements.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Idaho Springs, Colorado, as follows:

The Access and Maintenance Easement Agreement Between the City of Idaho Springs and Mighty Argo Metropolitan District No. 2, dated August 10, 2026, attached hereto and incorporated herein by this reference, is hereby approved.

The Mayor and City Clerk are authorized to execute the same and to perform such other acts as are necessary to accomplish its effectiveness.

RESOLVED, APPROVED, and ADOPTED this 10th day of August, 2026.

Chuck Harmon, Mayor

ATTEST:

Jennie Kim, City Clerk

TO:	City Council
CC:	City Administrator Andrew Marsh
FROM:	Guy Patterson | Assistant City Administrator
DATE:	8/24/2026
SUBJECT:	Resolution No. 23, Series 2026

The Colorado Department of Local Affairs, Division of Housing (DOH), is currently accepting applications under its Predevelopment Notice of Funding Availability (NOFA). The program provides grants of up to **$50,000 per project** to eligible local governments and other organizations to assist with planning and due diligence necessary to advance affordable housing projects.

Eligible predevelopment activities include site assessments, appraisals, surveys, market studies, geotechnical investigations, architectural and engineering work, and other project planning activities. The current application deadline is **September 1, 2026**.

The City intends to submit an application requesting **$50,000** in predevelopment funding for the **Idaho Springs Affordable Senior Housing Project**, proposed at **839 Highway 103**.

Grant funds would be used for eligible predevelopment expenses associated with advancing the project, including a market study, geotechnical investigation, survey, and architectural and engineering services through schematic design.

Resolution No. 23, Series 2026, formally approves submission of the City's **$50,000 application to DOH** for the project.

The Resolution also authorizes the Mayor to execute the application and associated grant documents and delegates to the City Administrator authority to execute routine grant administration documents, including payment requests, quarterly financial status reports, quarterly project performance reports, and monitoring documents.

CITY OF IDAHO SPRINGS
County of Clear Creek
State of Colorado

Resolution No. 23, Series 2026

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IDAHO SPRINGS, COLORADO APPROVING THE SUBMISSION OF AN APPLICATION TO THE COLORADO DEPARTMENT OF LOCAL AFFAIRS, DIVISION OF HOUSING, UNDER THE PREDEVELOPMENT NOTICE OF FUNDING AVAILABILITY FOR THE IDAHO SPRINGS AFFORDABLE SENIOR HOUSING PROJECT, AND AUTHORIZING AND DELEGATING SIGNATORY AUTHORITY

WHEREAS, the City of Idaho Springs, Colorado (the "City" or the "Applicant"), is a Colorado statutory municipality, duly organized and existing under the laws of the state of Colorado; and

WHEREAS, the Colorado Department of Local Affairs, Division of Housing (the "Division" or "DOH"), has issued a Predevelopment Notice of Funding Availability making grant funds available to eligible applicants for predevelopment activities that advance the production and preservation of affordable housing; and

WHEREAS, the City intends to submit an application to the Division requesting predevelopment grant funding in the principal amount of **Fifty Thousand and 00/100 Dollars ($50,000)** under the Division's Predevelopment Notice of Funding Availability for the **Idaho Springs Affordable Senior Housing Project** (the "Project"), a proposed income-restricted senior rental housing development located at 839 Highway 103, Idaho Springs, Colorado 80452; and

WHEREAS, the Project is envisioned as approximately sixty-four (64) affordable rental homes for older adults delivered in two phases, serving households earning between thirty percent (30%) and eighty percent (80%) of Area Median Income, and will be the first purpose-built affordable senior housing community in the City of Idaho Springs and Clear Creek County, Colorado; and

WHEREAS, the requested funds will be used for eligible predevelopment activities, including but not limited to market study, geotechnical investigation, survey, and architectural and engineering services through schematic design, and

WHEREAS, the City certifies by resolution that the person named below has full signatory authority in regard to all contracts and corresponding documents associated with agreements entered into by the City; and

WHEREAS, the City Council wishes to approve the submission of the application and finds that said approval is in the best interests of the City and its citizens.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Idaho Springs, Colorado as follows:

<u>Section 1.</u> **Recitals.** The above and foregoing recitals are incorporated herein as specific findings of the City Council.

Section 2. **Approval of Application.** The submission of an application to the Colorado Department of Local Affairs, Division of Housing, in the amount of $50,000 for predevelopment funding for the Project is hereby approved in all respects, and the form and substance of the application and of any resulting grant agreement, contract, and all other instruments and agreements evidencing and/or securing the requested funds (collectively, the "Contract Documents") are hereby approved.

Section 3. **Authority.** The City Council hereby certifies that the City is a Colorado statutory municipality with full power and authority under the laws of the State of Colorado to apply for, accept, and administer the funds described above, and that this Resolution has been duly adopted at a meeting of the City Council held in accordance with applicable law and the City's governing documents and procedures, and is in full force and effect.

Section 4. **Signatory Authority.** The City Council hereby authorizes Chuck Harmon, Mayor of the City, in the name and on behalf of the City, to execute and deliver the application, the grant agreement, and all other Contract Documents, including but not limited to the execution and delivery of all documents in connection with any disbursement of funds pursuant to the Contract Documents. Notwithstanding any other provisions of this Resolution, the person executing the Contract Documents is hereby authorized to assent to such minor changes, insertions, omissions and modifications of the proposed Contract Documents as he or she may approve. The execution of the Contract Documents by any such person shall be deemed to be complete and full approval of any such changes, insertions, omissions and modifications.

Section 5. **Delegation of Signatory Authority.** Furthermore, this Resolution certifies and hereafter delegates Andrew Marsh, City Administrator, an agent of the City, for the purpose of authorizing and signing the following:

☒	Payment Requests
☒	Quarterly Financial Status Reports
☒	Quarterly Project Performance Reports
☒	Monitoring Documents
☐	Other: ____

The above designation will commence on the date of this Resolution and will apply for the duration of the Contract(s).

Section 6. **Further Acts.** The proper officers and staff of the City are hereby authorized and directed to do or cause to be done all such other acts and things, to make all payments required pursuant to the Contract Documents and to execute all such documents, certificates and instruments, as in his, her or their judgment may be necessary or advisable in order to carry out the Contract Documents, including but not limited to, the execution and delivery of all documents in connection with any disbursement of funds pursuant to the Contract Documents; and all actions heretofore taken by the officers and staff of the City in connection with the subject of this Resolution are hereby approved, ratified and confirmed in all respects.

Section 7. **Binding Effect.** Any document or undertaking executed in accordance with and pursuant to this Resolution shall be binding on the City.

Section 8. **Reliance.** The City Council acknowledges that the Division is relying on this Resolution and will accept the Contract Documents from the City on the basis of the representations, agreements, appointments and certifications contained herein.

Section 9. **No Conflicting Provisions.** The City Council certifies that there are no provisions in the City's governing documents or any other agreement to which the City is a party limiting the power of the City Council to adopt the foregoing Resolution or to apply for and accept the funds described above, and that the same are in conformity with the provisions of the City's governing documents. In the event of any conflict between the terms and provisions of this Resolution and any other resolution, minutes, or governing document of the City, this Resolution shall control.

Section 10. **Counterparts; Electronic Signatures.** This Resolution may be executed in several counterparts, all of which are identical, and all of which counterparts together shall constitute one and the same instrument. To facilitate execution of this Resolution, the parties may execute and exchange counterparts of the signature pages by electronic mail. The electronic signatures included in this Resolution, in any form, are intended to authenticate this writing, bind the City, and to otherwise have the same force and effect as manual signatures. Delivery of a copy of this Resolution bearing an original or electronic signature by electronic mail in portable document format (.pdf) form, or by any other electronic means intended to preserve the original form of the document, will have the same effect as physical delivery of the paper document bearing an original or electronic signature.

Section 11. **Effective Date.** This Resolution shall be effective upon passage.

PASSED, ADOPTED AND APPROVED at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 24th day of August, 2026.

____

Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____

Jennie Kim, City Clerk

AUTHORIZED SIGNATORY

____

Chuck Harmon, Mayor

Name of Authorized Signatory

____

Signature

DOH Asset Manager will complete the following

Contract Encumbrance Number or Reference

CITY OF IDAHO SPRINGS
County of Clear Creek
State of Colorado

Ordinance No. 15, Series 2026

AN ORDINANCE APPROVING AN AMENDED AND RESTATED OCCUPANCY AGREEMENT FOR 2060 MINER STREET BETWEEN THE CITY AND THE HISTORICAL SOCIETY OF IDAHO SPRINGS

WHEREAS, pursuant to C.R.S. § 31-15-713(1)(c), the City Council ("Council") for the City of Idaho Springs (the "City") possesses the authority to enter into lease agreements for real property and improvements owned by the City when deemed by the Council to be in the best interest of the City; and

WHEREAS, under this authority, on or around December 13, 2010, the Council approved and entered into an Occupancy Agreement with the Historical Society of Idaho Springs ("HSIS"), under which HSIS was authorized to use 2060 Miner Street (the "Property") for various purposes, including the operation of a museum as well as the City's official visitor's center (the "Agreement"); and

WHEREAS, the Agreement renewed in 2020 for another 10-year term to last through 2030, and was modified once, in 2024, to address subletting; and

WHEREAS, over the past sixteen (16) years, the Parties have determined that certain other provisions of the Agreement are unnecessary or outdated and therefore in need of amendment; and

WHEREAS, in lieu of adopting a lengthy redline document, the Parties wish to adopt an entirely new restated and amended agreement to supersede and replace the Agreement; and

WHEREAS, because the Agreement is a lease of City-owned real property for a term greater than one (1) year, the Council must act by ordinance to approve the same pursuant to C.R.S. § 31-15-713(1)(c).

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Idaho Springs, Colorado as follows:

Section 1. The above and foregoing recitals are hereby adopted as findings and determinations of the City Council and are incorporated herein by reference.

Section 2. The City Council hereby approves the attached Amended and Restated Occupancy Agreement For 2060 Miner Street (Heritage Center Property), between the City of Idaho Springs and the Historical Society of Idaho Springs. The Mayor and City Clerk are authorized to execute the same and to deliver the document to the Historical Society and take such other steps as reasonably necessary or convenient to complete the transaction.

<u>Section 3.</u> Should any one or more sections or provisions of this Ordinance be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this Ordinance, the intention being that the various sections and provisions are severable.

INTRODUCED, READ AND ORDERED PUBLISHED at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 27th day of July, 2026.

____
Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____
Jennie Kim, City Clerk

PASSED, ADOPTED AND APPROVED, after publication at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 24th day of August, 2026.

____
Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____
Jennie Kim, City Clerk

AMENDED AND RESTATED OCCUPANCY AGREEMENT FOR 2060 MINER STREET (HERITAGE CENTER PROPERTY)

THIS AMENDED AND RESTATED OCCUPANCY AGREEMENT FOR 2060 MINER STREET (HERITAGE CENTER PROPERTY) is made and entered into on this ____ day of _________, 2026, by and between the **CITY OF IDAHO SPRINGS, COLORADO** (the "City"), a municipal corporation in the State of Colorado and the **HISTORICAL SOCIETY OF IDAHO SPRINGS** ("Historical Society"), a Colorado non-profit organization, collectively hereinafter, the Parties.

WHEREAS, the City owns certain real property within the City known by address as 2060 Miner Street, Idaho Springs, CO 80452, including a building thereon commonly known as the Heritage Center (the "Property"); and

WHEREAS, the City and the Historical Society entered into an Occupancy Agreement, effective December 13, 2010, outlining the terms and conditions of the Historical Society's use of the Property, which Agreement renewed in 2020 for another 10-year term to last through 2030, unless earlier terminated in accordance with its terms (the "2010 Agreement"); and

WHEREAS, over the past sixteen (16) years, the Parties have determined and recognized that certain provisions of the 2010 Agreement are unnecessary or outdated and therefore in need of amendment; and

WHEREAS, in lieu of adopting a lengthy redline document, the Parties wish to adopt an entirely new restated and amended agreement to supersede and replace the 2010 Agreement.

NOW, THEREFORE, for and inconsideration of the mutual promises and undertakings herein set forth, the Parties agree as follows:

1. **The City** shall be responsible for the following:
   a. Subject to the terms, covenants, conditions and provisions of this Agreement, the City leases the Property to the Historical Society for the Term.
   b. The City covenants that, during the Term, the Historical Society will have quiet and peaceable possession of the Property, subject to the terms, covenants, conditions and provisions of this Agreement, and the City will not disturb such possession except as expressly provided in this Agreement.
   c. The City shall financially support the Historical Society's operation of the Visitor Center in an amount to be determined by Landlord at least annually as part of Landlord's budget process. The City may request, and Tenant shall provide, reasonable information from time to time concerning the Historical Society's operation of the Visitor Center.
   d. The amount due from the City shall be paid to the Historical Society in four (4) equal quarterly payments, unless the Parties agree otherwise.
   e. The City's obligation to pay the amounts established pursuant to this Section are and shall remain subject to the provisions of Section 5 of this Agreement for the duration of this Agreement. The City's failure to pay any amounts because of failure to appropriate shall not constitute a default of the City. Such

failure to appropriate, however, shall relieve the Historical Society of its obligation to operate the Visitor Center as provided herein, and the Parties agree to negotiate in good faith to determine appropriate alternative consideration for Historical Society's occupancy of the Property

f. The City will operate and maintain the Property in compliance with all applicable laws and according to those standards from time to time prevailing for similar City-owned buildings in Idaho Springs. The City will provide the following services according to such standards:
   (a) repair, maintenance and replacement of all structural elements of the Property and all mechanical, plumbing, life safety, vertical transportation and electrical systems installed in the Property, but excluding any mechanical, plumbing or electrical equipment that is installed or operated to accommodate Tenant's special requirements (such as a supplementary air conditioning unit installed to cool a tenant's computer room);
   (b) basic facilities to supply heating and ventilating to the Property at temperatures and in amounts consistent with those the mechanical system serving the Property is designed to provide and otherwise as may be reasonably required for comfortable use and occupancy under normal business operations;
   (c) basic facilities to supply electricity for lighting the Property and operating Tenant's equipment and in amounts not exceeding the demand the electrical system serving the Property is designed to provide; and
   (d) water and sanitary sewer service for washrooms, restrooms, restroom fixtures and drinking fountains.

g. Insurance. The City shall, at its sole cost and expense, maintain property insurance adequate to insure the building and all other improvements located on the Property that belong to the City. The City shall be under no obligation to insure any of the Historical Society's belongings that they may locate within or upon the Property; such belongings shall be located and kept on the premises at the Historical Society's sole risk.

2. **The Historical Society** shall be responsible for the following:

a. The Historical Society shall operate the Visitor Center located on the Property in a manner acceptable to the City.

b. Subject to the obligation of the City to furnish the basic facilities as set forth in Section 1.f., Historical Society shall be solely responsible for obtaining whatever telecommunications, electric power, natural gas, water and sewer service it desires for the Property and shall be solely responsible for paying all of the costs of such service during the Term.

c. The Historical Society shall use and occupy the Property only for the operation of a Heritage Center museum, a visitor center and other uses commonly associated with museums and visitor centers, or for such other purpose as the City expressly authorizes in writing. The Historical Society may sub-lease space to non-profit or public entities and may use a portion of the building for the retail sale of merchandise that would be appropriate for a museum and visitor center.

d. The Historical Society agrees to use the Property in a safe, careful and proper manner, and to comply with all laws, rules and requirements applicable to their use of the Property.

e. No Hazardous Substances will be stored, used, released, produced, processed or disposed in, on or about, or transported to or from, the Property by the Historical Society, or any of its respective agents, employees, contractors or invitees, without first obtaining the City's express written consent (any Hazardous Substances which are stored, used, released, produced, processed or disposed in, on or about, or transported to or from, the Property by any of such persons or entities are called "Tenant's Hazardous Substances"). However, normal quantities of Tenant's Hazardous Substances customarily used for Visitor Center / Museum and related office activities (such as copier and cleaning chemicals) may be stored and used on the Property without the City's prior written consent.

f. The Historical Society will not cause, maintain or permit any nuisance or waste in or about the Property and will keep the Property free of debris, and anything of a dangerous, noxious, toxic or offensive nature or which could create a fire hazard or undue vibration, heat, noise, fumes, vapors or odors.

g. Insurance. Purchase and maintain, and pay the premiums upon, adequate insurance for general liability and workers' compensation as set forth below, as well as insurance deemed adequate by the Historical Society to insure its personal property stored on the Property. Certificates of Insurance will be provided to the City on an annual basis.

- General Liability The Historical Society shall carry Comprehensive General Liability insurance with minimum combined single limits of $500,000 each occurrence and $1,000,000 aggregate. The policy shall be applicable to all premises and operations. The policy shall include coverage for bodily injury, broad form property damage (including completed operations), personal injury (including coverage for contractual and employee acts), blanket contractual, independent contractors, products, and completed operations. Property and casualty insurance shall be sufficient to effect replacement of damaged or destroyed components of the Heritage Center building and contents. The City shall be listed as an additional insured under such policy. The Historical Society shall provide the City with certificates evidencing such insurance.

- Workers' Compensation. The Historical Society shall carry Workers' Compensation insurance to cover obligations imposed by the Workers' Compensation Act of Colorado and any other applicable laws for any employee engaged in the performance of Work under this contract, and Employers' Liability insurance with minimum statutory limits of $100,000 per occurrence for bodily injury, $100,000 per employee for bodily injury by disease and a $500,000 policy limit for bodily injury by disease.

3. **Both parties** further agree to the following:

a. Term. The term of this agreement shall be fifty (50) years, unless earlier terminated in accordance with Section 4 hereof or by mutual agreement, and shall commence on the date first set forth above.

i. Upon the expiration or other termination of the Term, the Historical Society will immediately vacate and surrender possession of the Property in good order, repair and condition, except for ordinary wear and tear. Any of the Historical Society's property remaining on the Property will be conclusively deemed to have been abandoned and may be appropriated, stored, sold, destroyed or otherwise disposed of by the City.

ii. Holding Over. The Historical Society understands that it does not have the right to hold over at any time and the City may exercise any and all remedies at law or in equity to recover possession of the Property, as well as any damages incurred by the City, due to the Historical Society's failure to vacate the Property and deliver possession to the City as required by this Agreement.

b. Repairs. Generally, the Historical Society shall, at its own expense and at all times during the Term, clean, maintain and repair the Property and Tenant's equipment, personal property and trade fixtures in the Property, and any mechanical, plumbing or electrical equipment that is not furnished by the City that is installed or operated to accommodate the Historical Society's special requirements (such as a supplementary air conditioning unit), in good order and repair and in a condition that complies with all applicable laws. The Historical Society will also be responsible for the cost of repairing all damage to the Property (or any equipment or fixtures in or serving the same) caused by the Historical Society or any of its agents, employees, contractors or invitees. Any such damage may be repaired by the City, in which case the Historical Society will pay to the City the cost of such repairs within 10 days after the date of delivery of the invoice. Alternatively, at the City's option, the Historical Society will promptly and adequately repair all such damage under the supervision and subject to the prior reasonable approval of the City. All work done by the Historical Society or its contractors (which contractors will be subject to City's reasonable approval) will be done in a first-class workmanlike manner using only quality grades of materials and will comply with all insurance requirements and all applicable laws. In the case of an emergency, the Historical Society shall not be required to obtain the approval of the City before making repairs or performing maintenance.

i. If the Historical Society fails to perform its obligations under Section 3.b. above, then the City may perform the required work and charge the Historical Society the costs thereof. For purposes of performing such work or inspecting the Property, the City may enter the Property upon at least 2 calendar days' notice to the Historical Society (except in cases of actual or suspected emergency, in which case no prior notice will be required). The City will use its best efforts to minimize disruption to the Historical Society's business or its use of the Property.

ii. The Historical Society will notify the City promptly upon its discovery of (a) any fire or other casualty to the Property; (b) any damage to or defect in the Property, including any fixtures or equipment in or serving the same, which was caused by the Historical Society or its subtenants, or their respective agents, employees, contractors or invitees, or for the repair of which City might be responsible; and (c) any damage to or defect in any parts or appurtenances of the Property's sanitary, electrical, heating, ventilating, air conditioning, elevator or other systems located on or passing through the Property.

c. Alterations.

i. By the Historical Society. The Historical Society may from time to time at its own expense make changes, additions and improvements to the

Property, provided that the same are made in conformance with all applicable laws and only with the prior written consent of the City if the alteration costs more than $1,500.00. The Historical Society will maintain, or will cause the persons performing such work to maintain, worker's compensation insurance and public liability and property damage insurance (with the City named as an additional insured), in amounts, with companies and in a form reasonably satisfactory to the City, which insurance will remain in effect during the entire period in which the work will be carried out. Prior to commencement of any work, the Historical Society will deliver to the City proof of all such insurance. The Historical Society, at its expense, will have promptly prepared and submitted to the City reproducible as-built plans of any such change, addition or improvements upon its completion. All changes, additions and improvements to the Property permanent in character will become the City's property upon installation.

ii. By the City. The City may from time to time make repairs, changes, additions and improvements to the Property and those building systems necessary to meet its obligations hereunder, and for such purposes the City may enter the Property upon not less than 10 days' prior notice to the Historical Society (except in cases of actual or suspected emergency, in which case no prior notice will be required) without liability for any loss or damage incurred as a result of such entry. In doing so, the City will not disturb or interfere with the Historical Society's use of the Property and operation of its business any more than is reasonably necessary in the circumstances and will repair any damage to the Property caused by such entry. No permanent change, addition or improvement made by the City will materially impair access to the Property.

d. Waivers and Indemnity. Except to the extent caused by the willful or negligent act or omission or breach of this Agreement by the respective Parties or their agents or employees, neither Party shall be liable or responsible for any loss, injury or damage suffered by the other Party, or such other Party's agents, employees, guests or invitees, caused by or relating to (a) loss or theft of, or damage to, property; (b) injury or damage to persons or property resulting from fire, explosion, falling plaster, escaping steam or gas, electricity, water, rain or snow, or leaks from any part of the Property or from any pipes, appliances or plumbing, or from dampness; or (c) damage caused by occupants or persons on the Property, or caused by the public or by construction of any private or public work. The City will not be liable or in any way responsible to the Historical Society for, and the Historical Society waives all claims against the City for, any loss, injury or damage that is insured or required to be insured by the Historical Society under this Agreement, so long as such loss, injury or damage results from or in connection with this Agreement or the City's operation of the Property.

i. City's Indemnity. Subject to the terms and conditions of this Agreement, and except to the extent caused by the willful or negligent act or omission or breach of this Agreement by the Historical Society or any of its agents, employees, guests or invitees, the City will indemnify and hold the Historical Society harmless from and against any all liability, loss, claims, demands, damages or expenses (including reasonable attorneys' fees) due to or arising out of any willful or negligent act or omissions or breach of this Agreement by the City or its agents or employees. The City's obligations hereunder will survive the expiration or early termination of the Term.

ii. Historical Society's Indemnity. Subject to the terms and conditions of this Agreement, and except to the extent caused by the willful or negligent act or omission or breach of this Agreement by the City or its agents or employees, the Historical Society will indemnify and hold the City harmless from and against any and all liability, loss, claims, demands, damages or expenses (including reasonable attorneys' fees) due to or arising out of any accident or occurrence on or about the Property (including, without limitation, accidents or occurrences resulting in injury, death, property damage or theft) or any willful or negligent act or omission of or breach of this Agreement by the Historical Society or its agents, employees or invitees. Tenant's obligations hereunder will survive the expiration or early termination of the Term.

e. Nothing herein contained shall be construed to constitute either party the agent of the other, or in any manner to limit the parties in the carrying on of their own respective activities.

f. Any and all notices between the parties shall be in writing and shall be deemed delivered when mailed to the designated representatives at the respective addresses listed below:

City of Idaho Springs Attn: City Administrator P.O. Box 907 Idaho Springs, CO 80452-0907	Historical Society of Idaho Springs Attn: President P.O. Box 1318 Idaho Springs, CO 80452-1318

g. This Agreement shall be recorded in the real property records of the Clear Creek County Clerk and Recorder. The benefits and burdens of this Agreement shall run with the above-described real property and the Heritage Center Building, and shall be binding upon and inure to the benefit of both parties hereto, their successors and assigns.

h. This agreement may be amended only by mutual agreement of the parties, approved by their respective governing bodies.

i. This agreement represents the complete agreement between the parties and is intended to and shall supersede and replace the 2010 Agreement upon approval and execution by both parties. Upon such mutual approval and execution, any and all previous leases, agreements or other instruments concerning the property and its operation as a Heritage and Visitor Center are hereby mutually declared null and void.

j. Nothing contained in this agreement shall be construed as requiring the commission of any act contrary to law. In the event that any portion of this agreement shall be held to be invalid or otherwise unenforceable, the entire agreement shall not fail on account thereof, and the balance of the agreement shall continue in full force and effect.

k. The parties understand and agree that the City is relying on, and does not waive or intend 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, § 24-10-101 et seq., 10 C.R.S., as from time to time amended, or otherwise available to the City, its officers, or its employees.

4. Termination. Either party may terminate this Agreement for a material default in the other party's performance of this Agreement which default continues and is not cured for a period of thirty (30) days after written notice specifically setting forth the nature of the default has been given to the party allegedly in default (the "noticed party") or, if more than thirty (30) days is reasonably required to cure the alleged default, if the noticed party fails to commence to correct the same within said thirty (30) day period or shall thereafter fail to prosecute the same to completion with reasonable diligence.

5. The Parties understand and acknowledge that the City is subject to Article X, § 20 of the Colorado Constitution ("TABOR"). The parties do not intend to violate the terms and requirements of TABOR by the execution of this Agreement. It is understood and agreed that this Agreement does not create a multi-fiscal year direct or indirect debt or obligation within the meaning of TABOR and, therefore, notwithstanding anything in this Agreement to the contrary, any payment obligations of the City are expressly dependent and conditioned upon the continuing availability of funds beyond the term of City's current fiscal period ending upon the next succeeding December 31. Financial obligations of the City payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available in accordance with the rules, regulations, and resolutions of the City of Idaho Springs and other applicable law.

6. No Waiver. No waiver of any provision of this Agreement will be implied by any failure of either party to enforce any remedy upon the violation of such provision, even if such violation is continued or repeated subsequently. No express waiver will affect any provision other than the one specified in such waiver, and that only for the time and in the manner specifically stated.

7. Severability. If any provision of this Agreement is declared void or unenforceable by a final judicial or administrative order, this Agreement will continue in full force and effect, except that the void or unenforceable provision will be deemed deleted and replaced with a provision as similar in terms to such void or unenforceable provision as may be possible and be valid and enforceable.

8. Authority to Bind. The individuals signing this Agreement on behalf of their respective Party represent and warrant that they are empowered and duly authorized to bind the same, as appropriate, to this Agreement according to its terms.

IN WITNESS WHEREOF, THE PARTIES HAVE SET THEIR SIGNATURES AND OFFICIAL SEALS.

CITY OF IDAHO SPRINGS

By: ___________________

Mayor

HISTORICAL SOCIETY OF IDAHO SPRINGS

By: ___________________

President

CITY OF IDAHO SPRINGS
Clear Creek County, Colorado

Ordinance No. 18, Series 2026

AN ORDINANCE IMPOSING A TEMPORARY MORATORIUM ON THE SUBMISSION, ACCEPTANCE, PROCESSING, AND APPROVAL OF ANY APPLICATION FOR A CITY OF IDAHO SPRINGS PERMIT OR LICENSE RELATED TO THE OPERATION OF A PRIVATE PAID PARKING FACILITY WITHIN THE CITY

WHEREAS, the City of Idaho Springs, Colorado ("City") is a statutory municipality, duly organized and existing under the laws of the state of Colorado and vested with the authority to adopt ordinances for the regulation of land use and the protection of the public health, safety and welfare; and

WHEREAS, pursuant to C.R.S., Article 23 of Title 31, the City possesses broad local authority to impose planning, zoning and development regulations governing the use of land within the City; and

WHEREAS, under this authority the Idaho Springs City Council ("Council") previously adopted local land use regulations, generally codified as Chapter 21 of the Idaho Springs Municipal Code ("Code"); and

WHEREAS, said Chapter 21 currently does not allow private paid parking facilities as a principal use-by-right in any City zone district; and

WHEREAS, over the last several months, several property owners have made inquiry to the City concerning their ability to charge for parking in the private parking lots that are accessory to their principal uses; and

WHEREAS, over the last several months, other property owners have applied for and obtained conditional use permits to operate a private paid parking lot as a principal use, as allowed by existing Code Section 21-105; and

WHEREAS, the Council finds that the demand for off-street parking within the City has become so acute that properties are being used for parking in ways that the Council has neither anticipated nor fully-studied and evaluated in terms of appropriateness from a land use and regulatory perspective; and

WHEREAS, the Council therefore desires to thoughtfully study and evaluate how off-street parking may be appropriately located, operated and regulated in a manner that fairly balances the demand and need for off-street parking with other land uses in the City; and

WHEREAS, while the Council engages in such study and evaluation, the Council finds it prudent to maintain the current status quo in regards to private parking facilities and halt the potential proliferation of the same until Council has completed its evaluation and potentially further legislated on the topic; and

WHEREAS, the imposition of a nine (9) month moratorium on the establishment of new such uses, and upon the submission, acceptance, processing, and approval of all applications and requests to the City for the same, is reasonable and will allow the Council to review, evaluate and amend, if needed, its regulations; and

WHEREAS, the Council finds that the imposition of such a moratorium is reasonable in time and scope and would not work an unnecessary hardship upon or unreasonably prejudice any party.

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

Section 1. Findings and Intent. The above and foregoing recitals are incorporated herein by reference and adopted as findings and determinations of the City Council of the City of Idaho Springs.

Section 2. Imposition of Temporary Approximately Nine (9) Month Moratorium on Applications For Permits and Licenses Related to the Operation of a Private Paid Parking Facility. Upon the adoption of this Ordinance, an approximately nine-month moratorium is imposed upon the submission, acceptance, processing, and approval of all applications for permits and licenses by the City of Idaho Springs related to the operation of a private paid parking facility in the City. For purposes of this Ordinance, *private paid parking facility* means any parking accommodation that provides off-street parking for consideration, including but not limited to parking lots, that is neither owned nor operated by the City of Idaho Springs, Clear Creek County or the Clear Creek Metropolitan Recreation District.

City staff and the City of Idaho Springs Planning Commission are directed to refuse to accept for filing, and to refrain from further processing or reviewing, any applications for such facilities during the moratorium period.

Section 3. Duration. The moratorium imposed by this Ordinance shall commence as of the date of adoption of this Ordinance and shall expire on June 15, 2027, or upon such other date as adopted and specified by ordinance of the Council. Nothing herein shall operate to preclude or prohibit the Council from adopting any one or more future moratoria or from extending the moratorium adopted hereby by future ordinance.

Section 4. Police Power Finding. The Council hereby finds, determines, and declares that this Ordinance is necessary and proper to provide for the safety, preserve the health, promote the prosperity, and improve the order, comfort and convenience of the City of Idaho Springs and the inhabitants thereof.

Section 5. Authority. The City Council hereby finds, determines and declares that it has the power to adopt this Ordinance pursuant to: (i) Part 3 of Article 23 of Title 31, C.R.S. (concerning municipal zoning powers); (ii) Section 31-15-103, C.R.S. (concerning municipal police powers); (iii) Section 31-15-401, C.R.S. (concerning municipal police powers); and (iv) Section 31-15-501 (concerning municipal power to regulate businesses).

INTRODUCED, READ AND ORDERED PUBLISHED at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 27th day of July, 2026.

____
Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____
Jennie Kim, City Clerk

PASSED, ADOPTED AND APPROVED at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 24th day of August, 2026.

____
Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____
Jennie Kim, City Clerk

CITY OF IDAHO SPRINGS
County of Clear Creek
State of Colorado

Ordinance No. 19, Series 2026

AN ORDINANCE REFERRING A BALLOT ISSUE TO CITY ELECTORS PURSUANT TO ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION TO ESTABLISH A NEW OCCUPATION TAX ON THE OCCUPATION OF PROVIDING OUTDOOR RECREATIONAL EXPERIENCES, DEDICATING ALL REVENUE FROM THE NEW TAX TO ADDRESS THE IMPACTS OF THOSE ACTIVITIES UPON THE CITY, AND AMENDING CHAPTER 8 OF THE IDAHO SPRINGS MUNICIPAL CODE TO IMPLEMENT THE TAX, CONTINGENT UPON VOTER APPROVAL

WHEREAS, the City of Idaho Springs (the "City") is a statutory city organized and existing under the laws of the State of Colorado, including Title 31, Colorado Revised Statutes, as amended; and

WHEREAS, over the last the City is experiencing a significant and unprecedent increase in outdoor recreational activity within the City, including but not limited to the recently-opened gondola and aerial lift operations, recently-constructed and opened mountain biking trails in Virginia Canyon Mountain Park, river rafting, kayaking, and tubing outfitter services, bicycle and e-bike rental operations, zipline and aerial adventure operations, Jeep and four-wheeling tours and ventures, and similar facilitated outdoor recreational activities, often offered to the public for compensation (collectively, "outdoor recreational experience providers"); and

WHEREAS, this increase in commercial outdoor recreational activity generates substantial demand for City services and infrastructure, including but not limited to: increased use of and wear on City streets, roads, and parking facilities; increased demand for police, fire, emergency services and other first-responder services; increased demand for and use of City utilities, such as water and wastewater services; and increased use of City parks and open spaces; and

WHEREAS, the City council finds in the exercise of its legislative judgement that: (a) commercial outdoor recreational experience providers operating within the City impose measurable fiscal impacts on City infrastructure and services, including road and parking degradation, increased emergency response demands, and park and open space maintenance costs; (b) the classification of such providers as a separate occupation subject to a flat-rate occupation tax is reasonable, proper, uniform, and nondiscriminatory, and applies equally to all persons engaging in the Taxable Occupation within the City limits regardless of the identity of any particular operator; (c) a flat per-customer, per-experience occupation tax, which does not fluctuate with the revenues or receipts of any operator, is rationally related to the City's legitimate interest in defraying a portion of those infrastructure and service costs; and (d) the City Council has considered the relationship of such occupation to the municipal welfare and to the expenditures required of the City, and finds the classification necessary for a just and equitable distribution of tax burdens within the City; and

WHEREAS, the Colorado General Assembly has authorized statutory cities to impose occupation taxes on the privilege of doing business within the city pursuant to C.R.S. § 31-15-501(1)(c); and

WHEREAS, the Colorado Supreme Court has upheld flat occupation taxes (not tied to the amount of the sale, such as a sales tax) imposed by statutory cities, provided the rate is fixed and does not fluctuate with the revenues or ticket prices of the taxed business, s*ee Town of Eagle v. Scheibe,* 10 P.3d 648 (Colo. 2000); and

WHEREAS, the Colorado Supreme Court has further confirmed that a valid statutory-city occupation tax must be imposed on the business operator as the taxpayer, not the patron or customer; se*e City of Sheridan v. City of Englewood*, 199 Colo. 348, 609 P.2d 108 (1980); and

WHEREAS, the City Council therefore desires to impose a flat-rate occupation tax on the occupation of providing outdoor recreational experiences for compensation within the City, to be measured at a fixed dollar amount per customer per experience, with the rate set and capped at the amount approved by the City's registered electors as required by Article X, Section 20 of the Colorado Constitution ("TABOR"); and

WHEREAS, TABOR requires voter approval before the City may impose a new tax; and

WHEREAS, the City Council therefore wishes to refer such a ballot question to City electors and to amend the Idaho Springs Municipal Code ("Code") to implement the tax, contingent upon voter approval, all as further set forth herein.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Idaho Springs, Colorado as follows:

Section 1. The foregoing recitals are adopted as specific findings and determinations of the City Council.

Section 2. At the special municipal election called by Resolution #13, Series 2026, to be conducted on November 3, 2026, the following ballot issue shall be referred to the registered electors of the City:

BALLOT ISSUE:

"SHALL THE CITY OF IDAHO SPRINGS' TAXES BE INCREASED BY $1.1 MILLION IN 2027 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY IMPOSING, EFFECTIVE JANUARY 1, 2027, AN OCCUPATION TAX OF UP TO THREE DOLLARS ($3.00) PER CUSTOMER PER EXPERIENCE UPON THE OCCUPATION OF PROVIDING OUTDOOR RECREATIONAL EXPERIENCES FOR COMPENSATION WITHIN THE CITY LIMITS, INCLUDING BUT NOT LIMITED TO GONDOLA, TRAMWAY, OR AERIAL LIFT OPERATIONS; RIVER RAFTING, KAYAKING, OR TUBING GUIDE OR OUTFITTER SERVICES; BICYCLE OR E-BIKE RENTAL; ZIPLINE OR AERIAL ADVENTURE OPERATIONS; JEEP AND FOUR-WHEELING VENTURES; AND SIMILAR ACTIVITIES WHERE THE OPERATOR PROVIDES FACILITATED OUTDOOR RECREATION FOR COMPENSATION;

WITH THE IDAHO SPRINGS CITY COUNCIL AUTHORIZED TO ADJUST SAID TAX BY ORDINANCE, SO LONG AS THE RATE DOES NOT EXCEED THREE DOLLARS PER CUSTOMER PER EXPERIENCE;

AND SHALL ALL TAX REVENUES GENERATED THEREBY BE DEDICATED TO PURPOSES RELATED TO THE IMPACTS OF COMMERCIAL OUTDOOR RECREATIONAL EXPERIENCES ON CITY RESOURCES SUCH AS PARKING FACILITIES, CITY STREETS AND SIDEWALKS, MOBILITY AND

TRANSPORTATION SERVICES AND FACILITIES, PUBLIC SAFETY RESOURCES (POLICE AND OTHER FIRST RESPONDERS), CITY WATER AND WASTEWATER FACILITIES AND SERVICES, AND CITY PARKS AND OPEN SPACES;

AND SHALL ALL SUCH TAX REVENUES BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING, OR OTHER LIMITATION CONTAINED WITHIN THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES_____ NO_____ "

Section 3. Chapter 8 (Taxation) of the Idaho Springs Municipal Code is hereby amended by the addition of a new Article V to read in its entirety as follows:

ARTICLE V

RECREATION PROVIDER OCCUPATION TAX

Sec. 8-50. Purpose and findings.

The City Council finds and declares that:

(a) commercial outdoor recreational experience providers operating within the City limits attract significant visitor traffic that places measurable demands on City infrastructure and services, including streets, parking, public safety, and parks;

(b) a flat-rate occupation tax on the occupation of providing such experiences is a reasonable, just, and equitable means of defraying a portion of those costs;

(c) the tax imposed by this Article is a tax upon the privilege of engaging in the described occupation within the City and is not a tax on gross receipts or revenues; and

(d) the classification of such providers as a separate occupation subject to this tax is uniform, nondiscriminatory, and rationally related to the City's legitimate governmental interests.

Sec. 8-51. Definitions.

The following words and phrases, when used in this Article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

"City." The City of Idaho Springs, Colorado.

"City Clerk." The City Clerk of the City of Idaho Springs, or the City Clerk's designee.

"Covered Operator." Any person who engages in the Taxable Occupation within the City limits for compensation, regardless of whether the person maintains a permanent physical office or place of business within the City. The term includes, without limitation, any individual, partnership, corporation, limited liability company, joint venture, association, or other business entity.

"City Administrator." The City Administrator of the City of Idaho Springs, or the City Administrator's designee.

"Customer." One (1) individual human participant who receives, uses, or is entitled to receive or use a single Outdoor Recreational Experience from a Covered Operator. For the avoidance of doubt:

(i) Each individual participant constitutes a separate Customer, regardless of whether multiple participants are members of the same group, family, or party and regardless of whether a group is sold a single bundled price;

(ii) A season pass, annual membership, multi-day pass, or similar arrangement entitles the holder to multiple Outdoor Recreational Experiences; each separate Experience used under such an arrangement is a separate taxable event, and the holder is a Customer for each such Event;

(iii) A spectator, observer, or non-participant who pays no separate fee and does not take part in the activity is not a Customer;

(iv) A bona fide employee or contractor of the Covered Operator acting in the scope of their employment duties during a given Experience is not a Customer for that Experience.

"Experience." Also referred to as "Outdoor Recreational Experience," means a single, discrete instance in which a Customer participates in the Taxable Occupation as provided by a Covered Operator. For the avoidance of doubt:

(i) Each gondola, tramway, or aerial lift ride (one ascent, descent, or round trip) constitutes one (1) Experience per Customer;

(ii) Each river rafting, kayaking, or tubing trip during which an operator actively guides or outfits clients through any portion of a waterway within City limits constitutes one (1) Experience per Customer. A river rafting, kayaking, or tubing trip during which any portion of the guided activity occurs within City limits is presumed to have occurred within the City and is taxable as a single Experience, regardless of whether the put-in or take-out point is located outside City limits;

(iii) Each bicycle or e-bike rental transaction, regardless of number of hours rented, constitutes one (1) Experience per Customer;

(iv) Each zipline run or aerial adventure course completion (from start platform to final landing platform) constitutes one (1) Experience per Customer;

(v) Each Jeep or similar rugged-terrain vehicle venture or tour, whether guided by a personal guide or self-guided, any portion of which occurs within City limits, constitutes one (1) Experience per Customer.

(vi) If an operator provides multiple distinct activities within a single transaction or package (e.g., a gondola ride followed by a zipline run), each distinct activity is counted as a separate Experience per Customer;

(vii) An Experience begins when the Customer commences participation in the activity and is not negated by early termination due to weather, equipment issues, or other circumstances beyond the Customer's control.

"Person." Any individual, firm, partnership, joint venture, corporation, limited liability company, estate, trust, or any other entity or group of entities acting as a unit.
"Quarter". Also referred to as "Calendar Quarter" means each of the following three month periods within a calendar year: January 1 through March 31 (Q1); April 1 through June 30 (Q2); July 1 through September 30 (Q3); October 1 through December 31 (Q4).

"Permit." A Recreation Provider Operating Permit issued pursuant to Section 8-46 of this Article.

"Return." The Occupation tax return form prescribed by the City Clerk for purposes of reporting and remitting the tax imposed by this Article.

"Tax." The Recreation Provider Occupation Tax imposed by this Article.

"Taxable Occupation." The occupation of providing Outdoor Recreational Experiences for compensation within the City limits, including but not limited to:

(i) gondola, tramway, or aerial lift operations;
(ii) river rafting, kayaking, or tubing guide or outfitter services;
(iii) bicycle or e-bike rental operations;
(iv) zipline or aerial adventure operations;
(v) Jeep and similar rugged-terrain vehicle tours or ventures; and
(vi) any other activity in which the operator facilitates the direct, in-person participation of customers in outdoor recreation for a fee.

The term does not include:

(i) activities conducted exclusively on private property not open to the public;
(ii) activities in which the operator provides only equipment rental without any guided, facilitated, or access component that is primarily outdoor in nature; or
(iii) activities conducted by the City, other political subdivisions, school districts, colleges and universities and nonprofit organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code solely in furtherance of the organization's charitable, educational, or recreational mission and not in competition with commercial operators.

Sec. 8-52. Tax Imposed; rate.

(A) Imposition. There is hereby levied upon, and there shall be collected from and paid by, every Covered Operator engaging in the Taxable Occupation within the City limits an occupation tax at the flat rate of $3.00 per Customer per Experience. The tax is imposed upon the Covered Operator as the taxpayer and upon the privilege of engaging in the Taxable Occupation within the City. The tax is not imposed upon the Customer and does not constitute a sales tax, admission tax, or tax on gross receipts or revenue.

(B) Rate ceiling. The rate of tax shall not exceed $ 3.00 per Customer per Experience, as approved by the City's registered electors. The City Council is authorized by ordinance to set the operative rate at or below such maximum, without further voter approval, so long as the rate does not exceed the voter-approved maximum. Any increase above the voter-approved maximum requires subsequent voter approval in accordance with Article X, Section 20 of the Colorado Constitution.

(C) Pass-through permitted; operator remains liable. A Covered Operator may display the tax as a separate line item on customer receipts and may pass the economic cost of the tax through to its customers. Notwithstanding any such pass-through, the legal obligation to collect and remit the tax to the City rests solely with the Covered Operator. No Customer shall have any liability to the City for unpaid tax.

(D) Fixed rate; no fluctuation with revenues. The rate of tax is fixed per Customer per Experience and shall not vary based on the ticket price, admission fee, revenue, or gross receipts associated with any particular Experience.

Sec. 8-53. Exemptions.

The tax imposed by this Article shall not apply to the following:

(A) Activities conducted by or on behalf of any federal, state, or local governmental entity, political subdivision of the State of Colorado, or special district organized pursuant to C.R.S. Title 32, acting in its governmental capacity in furtherance of its statutory public purpose, where no separate private commercial operator is involved in the provision of the activity;

(B) Activities for which no compensation of any kind is paid or received by the operator;

(C) Educational programs conducted by accredited schools, colleges, or universities as a required component of a curriculum, where participating students are enrolled in the institution and the activity is not open to the general public on a commercial basis;

(D) Medical or therapeutic recreation programs operated by or under the direct supervision of a licensed healthcare provider, where the primary purpose is therapeutic and participants are patients or clients of the provider.

Sec. 8-54. Collection; returns; remittance.

(A) Quarterly filing. Within forty-five (45) days after the end of each Calendar Quarter, each Covered Operator shall file with the City Clerk a completed Return showing: (1) the total number of Customers served during the preceding Calendar Quarter; (2) the total number of Experiences provided during the preceding Calendar Quarter broken down by type of activity; (3) the total amount of tax due; and (4) such information as the City Clerk may reasonably require by rule or form. Each Return shall be accompanied by full payment of the tax due for the period covered.

(B) No-activity quarters. If a Covered Operator provided no Outdoor Recreational Experiences during a Calendar Quarter, the operator shall nonetheless file a Return for that quarter indicating zero (0) Customers, zero (0) Experiences, and zero (0) tax due. Seasonal operators whose operations are entirely inactive for a full Calendar Quarter may satisfy this requirement by submitting a brief written notice to the City Clerk, in lieu of a formal Return, stating that no taxable activity occurred during that quarter and identifying quarters during which the operator anticipates resuming operations.

(C) Form of Return. The City Clerk shall prescribe the form of the Return and may amend such form from time to time. Returns shall be filed in the manner (paper or electronic) designated by the City Clerk.

(D) Operators without permanent City office. In the event a Covered Operator has no permanent place of business within the City, or operates at more than one location within the City, the determination of the tax due and the filing remittance obligations of this Article shall be based upon the total number of Customers and Experiences provided within the City limits, regardless of where the operator's principal office or records are maintained. Such operators shall identify on their Return a designated agent within Colorado for purposes of service of notices and demands under this article. Failure to designate an agent does not relieve the Covered Operator of any obligation under this Article. Service on the Colorado Secretary of State shall constitute sufficient notice in the absence of a designated agent.

(E) Trust status of tax proceeds**.** All tax proceeds collected or held by a Covered Operator pending remittance to the City shall be and remain public money, the property of the City, held by the Covered Operator in trust for the sole use and benefit of the City until paid over to the City Clerk as required by this Article.

Sec. 8-55. Recordkeeping; inspection.

(A) Duty to keep records. Every Covered Operator shall maintain complete and accurate books and records sufficient to determine the amount of tax due under this Article, including but not limited to: transaction records, ticket or reservation systems, waivers, manifests, rental logs, or other contemporaneous records that document the number of Customers served and the number and type of Experiences provided in each Calendar Quarter. Such records shall be kept and preserved for a minimum of three (3) years following the due date of the Return to which they relate.

(B) Right of inspection**.** The City and its authorized officers, agents, and representatives shall have the right, at any reasonable time, to examine the books and records of any Covered Operator subject to this Article and to make copies of the entries or contents thereof. The City shall provide reasonable advance written notice to the Covered Operator prior to any examination. Notice shall be in writing, directed to the owner, officer, manager, or registered agent of the Covered Operator, and shall be delivered by hand or sent by certified mail, return receipt requested, which receipt shall be conclusive evidence of receipt.

Sec. 8-56. Dedication of revenues.

All revenues generated by the tax imposed under this Article shall be deposited into a dedicated account of the City and shall be used exclusively for purposes related to the impacts of commercial outdoor recreational activity on City resources, including but not limited to:

(a) design, construction, maintenance, repair, replacement and improvement of City streets, sidewalks, parking facilities, and other mobility and transportation-related improvements;
(b) police services and facilities and other first-responder related expenses;
(c) City water and wastewater services and facilities; and
(d) City parks and open spaces.

Sec. 8-57. TABOR compliance; voter-approved revenue change.

Notwithstanding any limitation on revenue, spending, or appropriations contained in Article X, Section 20, of the Colorado Constitution ("TABOR") or any other provision of Colorado law, all revenues generated by the tax imposed by this Article, as approved by the City's registered electors at an election held on November 3, 2026, shall be collected, retained, and spent as a voter-approved revenue change under Article X, Section 20 of the Colorado Constitution, without regard to any spending, revenue-raising, or other limitation contained therein or in any other law.

Sec. 8-58. Failure to pay; delinquent tax; penalties.

(A) Delinquency penalty. If any Covered Operator fails to pay the tax when due as provided in this Article, the full amount of tax due, together with an addition of ten percent (10%) of the amount of tax due as a penalty, shall be and is hereby declared to be a debt due and owing from such operator to the City.

(B) Interest. In addition to the penalty provided in subsection (A), interest shall accrue on unpaid tax at the rate of ten percent (10%) per annum on the unpaid balance from the date the tax was due until the date paid.

(C) Lien. The City Clerk shall certify any tax not paid when due, including any penalty and interest imposed pursuant to this Section, to the County Treasurer who shall collect the assessment in the same manner as general taxes in accordance with C.R.S. § 31-20-105.

(D) Civil Collection**.** The City Attorney is authorized to commence and prosecute to final judgement and determination, in any court of competent jurisdiction, an action at law in the name of the City to collect any unpaid tax, penalty, and interest as debt owed to the City. The City shall be entitled to recover its reasonable attorney's fees, court costs, and other collection expenses from a delinquent Covered Operator.

(E) Criminal penalty for failure to file. If any owner, officer, agent, or manager of a Covered Operator that is subject to the provisions of this Article fails, neglects, or refuses to file any Return required by this Article within the time prescribed, such person shall be subject to criminal penalties as provided by Section 1-8 of this Code. Each day after the Return becomes delinquent during which such person continues to fail, neglect, or refuse to file the required Return shall constitute a separate and distinct offense.

Sec. 8-59. Business transfer; cessation of operations; successor liability.

(A) Final return upon transfer or cessation**.** Any Covered Operator who sells, transfers, or otherwise conveys the operator's business to another person, or who ceases operations of the Taxable Occupation within the City, shall file a final Return with the City Clerk within thirty (30) days of the date of transfer or cessation, covering all Calendar Quarters and partial quarters through the date of transfer or cessation, and shall remit all tax, penalty, and interest then due.

(B) Successor's withholding obligation**.** Any person who acquires a business that has been engaged in the Taxable Occupation within the City shall withhold from the purchase price a sum sufficient to cover any unpaid tax, penalty, and interest owed by the prior operator, until such time as the prior operator produces a written receipt from the City Clerk confirming that all taxes, penalties, and interest have been paid or a written certificate from the City Clerk confirming that no taxes are due. If the purchaser fails to withhold as required by this subsection, and tax due from the prior operator remains unpaid after thirty (30) days from the date of transfer, the purchaser shall be personally liable for the payment of such unpaid taxes, not to exceed the value of the consideration paid for the business.

(C) Successors and assigns. The provisions of this Article shall apply to the successors and assigns of any Covered Operator and to any corporation, partnership, person, or other entity furnishing, operating, or carrying on the Taxable Occupation within the City.

Sec. 8-60. Administration; City Clerk authority.

The administration and enforcement of this Article is vested in the City Clerk. The City Clerk, or the Clerk's designee, is empowered to:

(a) prescribe and amend Return forms and any schedules, instructions, or supplemental forms necessary for administration of this Article;
(b) adopt administrative procedures and regulations for the collection, settlement of disputes, and enforcement of the tax, subject to the approval of the City Council;
(c) issue written notices, demands, and deficiency determinations to Covered Operators;
(d) grant reasonable extensions of time for filing Returns upon a showing of good cause by the Covered Operator, provided such extension shall not exceed sixty (60) days beyond the original due date and shall not toll the accrual of interest on any tax due;
(e) waive all or part of the penalty assessed under this Article for good cause shown by the Covered Operator, with documentation of the grounds for waiver retained in the City's files; and
(f) initiate suspension or revocation proceedings against a Covered Operator's Recreation Provider Operating Permit pursuant to Section 8-73 of this Article upon a finding that the operator has failed to remit the tax or file Returns as required.

The City Council may by resolution designate another City officer to perform the City Clerk's functions under this Article if the Clerk position is vacant, the Clerk has failed to authorize a designee or the Clerk is otherwise unable to perform those functions.

Sec. 8-61. Dispute resolution; deficiency notices.

(A) Deficiency notice. When the City asserts that taxes are due in an amount greater than the amount reported and paid by a Covered Operator, the City Clerk shall mail a written deficiency notice to the Covered Operator by certified mail. The deficiency notice shall state the amount of additional tax alleged to be due, the basis for the deficiency determination, and the Covered Operator's right to request an informal hearing as provided in subsection (B).

(B) Informal hearing. A Covered Operator may, within thirty (30) days of the date of a deficiency notice, request in writing an informal hearing before the City Clerk. Such a hearing shall be informal; no transcript, formal rules of evidence, or filing of briefs shall be required, although the Covered Operator may submit written materials. The City Clerk shall hold such hearing and issue a written final decision within ninety (90) days after receipt of the request, unless such period is extended with the written agreement of both parties. The filing of a request for a hearing shall not toll the accrual of interest on the amount of tax alleged to be due.

(C) Appeal. A Covered Operator aggrieved by the City Clerk's final decision on a deficiency notice or claim for refund may, within thirty (30) days of the date of such final decision, appeal to the District Court for Clear Creek County pursuant to C.R.C.P. Rule 106(a)(4), as applicable.

Sec. 8-62. Local Purpose.

The tax provided by this Article is upon the Taxable Occupation as conducted in performance of local functions within the City and is not a tax upon any activity relating to interstate commerce.

Sec. 8-63. Violation.

It shall be a violation of this Article for any Covered Operator to:

(a) fail or refuse to file any Return required by this Article;

(b) file a false or fraudulent Return or make any false statement in any Return;

(c) fail or refuse to pay any tax required to be paid under this Article;

(d) fail or refuse to maintain records as required by Section 8-36;

(e) fail or refuse to make records available for inspection as required by Section 8-36;

(f) engage in the Taxable Occupation within the City without a valid Recreation Provider Operating Permit as required by Section 8-46; or

(g) in any manner evade or attempt to evade the collection and payment of the tax or any part thereof imposed by this Article.

Each day that a violation occurs or continues constitutes a separate and distinct offense and, upon conviction thereof, the violator is subject to the penalties set forth under Section 1-8 of this Code.

Secs. 8-64-69. Reserved.

RECREATION PROVIDER OPERATING PERMIT

Sec. 8-70. Permit required.

No person shall engage in the Taxable Occupation within the City for compensation without first obtaining and maintaining a valid, current Recreation Provider Operating Permit ("Permit") issued pursuant to this Article.

Sec. 8-71. Application; issuance.

(A) Application. Any person desiring to engage in the Taxable Occupation within the City shall submit a written Permit application to the City Clerk on a form prescribed by the City Clerk. The application shall include: (1) the full legal name, principal business address, and contact information of the applicant; (2) the form of business entity (individual, partnership, corporation, LLC, or other) and if an entity, the state of formation; (3) a description of the specific Taxable Occupation activities to be conducted and the location(s) within City limits where such activities will occur; (4) a list of any State of Colorado licenses or permits held by the applicant relevant to the proposed activities, including any Title 33 permits required for river outfitters; (5) if the applicant has no permanent place of business in the City, the name and Colorado address of a designated agent for service of notices and demands under this Article; and (6) the annual Permit fee as set forth in the City's fee schedule.

(B) Issuance. Upon receipt of a complete application and payment of the applicable fee, the City Clerk shall issue a Permit unless: (1) the applicant is subject to a current Permit revocation under this Article and the revocation period has not expired; (2) the application contains materially false or misleading information; or (3) the applicant has outstanding unpaid tax, penalty, or interest due under this Article from a prior period. The City Clerk shall act on a complete application within thirty (30) days of receipt.

(C) Display. Each Permit shall be kept available at the operator's principal place of operations and shall be produced upon request by any officer of the City.

Sec. 8-72. Permit term; renewal; fee.

(A) Term. All Permits issued pursuant to this Article shall be valid for the calendar year in which issued and shall expire on December 31 of that year, unless sooner suspended or revoked.

(B) Renewal. A Covered Operator seeking renewal of a Permit shall submit a renewal application and fee to the City Clerk no later than November 1 of the calendar year in which the current Permit expires. A renewal application shall be denied if the applicant has any unpaid tax, penalty, or interest outstanding under this Article. Failure to timely renew does not relieve the Covered Operator of the obligation to obtain a Permit before continuing operations in the subsequent year.

(C) Fee. The annual Permit fee shall be set forth in the City's fee schedule, as amended from time to time by resolution of the City Council.

(D) First-year Permits**.** A Permit issued after July 1 of any calendar year shall be issued at one-half the annual fee and shall expire on December 31 of the same year.

Sec. 8-73. Permit suspension; revocation; hearing officer appeal.

(A) Grounds. The City Clerk may suspend or revoke a Permit on any of the following grounds: (1) the Covered Operator has failed to remit the tax or file Returns as required by this Article and has not cured the delinquency within fifteen (15) days of written notice from the City Clerk; (2) the Covered Operator has filed a false or fraudulent Return or Permit application; (3) the Covered Operator has failed to maintain records or permit inspection as required by Section 8-36; (4) the Covered Operator has repeatedly or materially violated any provision of this Article; or (5) the Covered Operator has ceased engaging in the Taxable Occupation within the City.

(B) Notice and initial determination**.** Before suspending or revoking a Permit, the City Clerk shall provide the Covered Operator with written notice stating: (1) the grounds for the proposed action; (2) the specific facts supporting those grounds; (3) the proposed effective date of the suspension or revocation, which shall be not less than fifteen (15) days after the date of the notice; and (4) the operator's right to appeal as provided in subsection (C). Notice shall be delivered by hand or sent by certified mail, return receipt requested, to the operator's address of record or designated agent. If the operator fails to respond within fifteen (15) days of the notice, the suspension or revocation shall take effect as stated in the notice.

(C) Appeal to hearing officer**.** A Covered Operator may, within fifteen (15) days of the date of the City Clerk's notice of proposed suspension or revocation, file a written notice of appeal with the City Clerk. Upon receipt of a timely notice of appeal, the City Administrator shall appoint a qualified hearing officer to hear the matter. The hearing officer shall be a neutral person with no financial interest in the outcome of the proceeding. The hearing officer shall conduct an informal hearing within thirty (30) days of appointment, unless the parties agree in writing to a different date. The hearing shall be informal; the rules of evidence shall not apply, but each party shall have the opportunity to present evidence and argument. The hearing officer shall issue a written decision within twenty (20) days after the close of the hearing. The hearing officer's decision shall be final at the administrative level. Timely filing of a notice of appeal shall stay the proposed suspension or revocation pending the hearing officer's decision.

(D) Judicial review. A Covered Operator aggrieved by the hearing officer's final decision may, within thirty (30) days of the date of that decision, seek judicial review in the District Court for Clear Creek County pursuant to C.R.C.P. Rule 106(a)(4).

(E) Effect of revocation**.** A Covered Operator whose Permit has been revoked may not apply for a new Permit for a period of one (1) year from the effective date of revocation, unless the City Clerk finds that the grounds for the revocation have been fully cured and all outstanding taxes, penalties, and interest have been paid.

(F) Automatic revocation. A Permit shall be automatically revoked, without notice or hearing, if: (1) any State of Colorado license or permit required for the Covered Operator's activities is revoked, suspended, or denied; or (2) the Covered Operator provides written notice to the City Clerk of cessation of operations within the City.

Sec. 8-74-79. Reserved.

Section 4. Contingency upon voter approval; effective date. The provisions of Section 3 of this Ordinance and the new Article V of Chapter 8 of the Code adopted thereby shall not take effect unless the City's registered electors approve the imposition of the Recreation Provider Occupation Tax at the election conducted on November 3, 2026 in accordance with Article X, Section 20 of the Colorado Constitution. After certification of voter approval by the Clear Creek County Clerk and Recorder, said Article V shall take effect on January 1, 2027, and the tax imposed thereby shall apply to all Outdoor Recreational Experiences provided on or after that date. If voter approval is not obtained at the November 3, 2026 election, Section 3 hereof shall be of no force or effect, and said Article V shall not be added to the Code.

Section 5. Severability, Conflicting Ordinances Repealed. If any section, subsection or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby. All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

Section 6. Effective Date. Excepting only Section 3 of this Ordinance, as provided under Section 4 hereof, this Ordinance shall take effect upon final passage and publication as required by law.

INTRODUCED, READ AND ORDERED PUBLISHED at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 27th day of July, 2026.

____
Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____
Jennie Kim, City Clerk

PASSED, ADOPTED AND APPROVED at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 24th day of August, 2026.

____

Chuck Harmon, Mayor

ATTESTED AND CERTIFIED:

____

Jennie Kim, City Clerk

Office of the City Administrator

To: Mayor and City Council
From: Andrew Marsh
Date: August 24, 2026
Subject: City Administrator Update

Requests for Action:

- None

Updates:

- The Mayor and I attended on August 6 the periodic Mayors' meeting with Congressman Neguse.
- The Mayor and I attended on August 11 the monthly Mayors and Commissioners meeting.
- The Mayor and staff attended on August 11 a meeting with the Clear Creek School District regarding the former Carlson Elementary School property.
- The Mayor and I attended on August 11 a behind-the-scenes tour of the I-70 Floyd Hill Reconstruction Project.
- Dylan and I attended on August 12 an Issue Task Force (ITF) meeting sponsored by CDOT regarding plans for the new roundabout at Hidden Valley that will be constructed as part of the I-70 Floyd Hill Reconstruction Project.
- Guy and I met on August 12 with representatives of the non-profit Rural Community Assistance Corporation (RCAC) regarding an update of the City's rate study and financial plan for the Water Enterprise Fund.
- Attended on August 13 the Project Leadership Team meeting for the Mobility Hub Project.
- The Mayor, staff and I attended on August 13 the periodic Community Conversation sponsored by the Business and Community Promotions Board.
- The Mayor, staff and I attended on August 17 a check-in meeting with Interstate Parking.
- The Mayor and I attended on August 17 the monthly Business and Community Promotions Board meeting.
- The Mayor, HDR Engineering, and I met on August 17 with one of the property owners who will be impacted by the Mobility Hub Project.
- Guy and I met on August 18 with CEBT, the not-for-profit firm that provides employee benefits. For 2027, United Healthcare premiums will increase 13 percent, and Kaiser HMO premiums will increase 10 percent. Dental premiums will increase 5 percent, and there will be no increase in Vision premiums.
- Staff and I attended on August 18 with HDR Engineering the bi-weekly progress meeting for the Mobility Hub Project.
- The Mayor, Guy and I met on August 18 with the City's preferred development partner about a land bank option for the affordable senior housing project in conjunction with the Clear Creek Regional Housing Authority.
- Guy, Dylan and I met on August 19 with THK Consultants and the Clear Creek Metropolitan Recreation District about plans for phase 2 of the Shelly Quinn Park Improvements.

Upcoming Events:

- The Clear Creek Regional Housing Authority will be sponsoring an Affordable Housing Forum on Monday, August 31 at 6:30 p.m. at City Hall.
- City offices will be closed on Monday, September 7 in observance of the Labor Day holiday.
- A City Council work session will be held on Tuesday, September 8 at 5:30 p.m.
- The next City Council meeting will be held on Tuesday, September 15 with a work session beginning at 5:30 p.m.

TO:	City Council
CC:	City Administrator Andrew Marsh
FROM:	Guy Patterson | Assistant City Administrator
DATE:	8/24/2026
SUBJECT:	Assistant City Administrator Report

Administration

I would like to take this opportunity to formally recognize Mauria Lubinski, Danielle Lewis and Wonder Martell for stepping up during this period of transition for the City Administrative staff. For instance, Mauria and Danielle stepped up to facilitate court operations. Wonder maintained her presence for clerk duties while simultaneously serving on jury duty. While hiccups are always expected during periods like this, they have been largely mitigated due to the professionalism of the staff.

As well, a thank you should go out to the rest of City employees as they've done outstanding work with the administrative staff during this time. Their patience and assistance are appreciated.

Idaho Springs City Councilmembers
1711 Miner Street
Idaho Springs, CO 80452

August 18, 2026

Re: Local Historic Designation for 121 15th Avenue 'Roberts Brothers Garage'

Dear Councilmembers,

Clear Creek Center for Arts & Education, in partnership with the current owner Four Bairs Inc, wishes to petition the Idaho Springs City Council to consider local historic designation for the Roberts Brothers Garage at 121 15th Avenue in Idaho Springs just outside of Downtown Historic District. The property appears to be eligible for designation in criteria 1-3: (1) it is associated with events that have made a significant contribution to the broad patterns of the City's history; (2) it Is associated with the lives of persons significant in the City's past; and (3) it embodies the distinctive characteristics of a type, period or method of construction.

According to h1997 History Submission for Building Assessments for CHS, Roberts Brothers Warehouse report, the warehouse was built circa 1890 to 95 by three brothers from nearby Georgetown Co the three brothers Louis John and Harry supplied basic needs to the people of Idaho springs staples such as hay feed for animals coal wood and flower were made readily available these brothers had a retail store not far from the warehouse on the corner nearby. At the turn of the century the wooden support structures on the westernmost end of the building were replaced with a brick cube similar in style and function to that of its rectangular neighbor although the two buildings were conjoined Sanborn fire insurance maps from 1907 represent this edition as having its own function both were originally designed for easy access to the adjacent railroad line along Idaho St. After the depression the building was used as a garage for automobile repairs, much of the building's overall character remains intact.

The property is indicated to be included in the (Colorado) State Register of Historic Properties, No (5CC201) but further investigation indicates that it falls just outside of the boundary and therefore the State Historic Fund has confirmed it is currently not included in the National Register of Historic Places (NRHP)or State Register of Historic Properties. The design, material, and workmanship are intact.

Sincerely,

Carla Pokrywka Cole
Executive Director
Clear Creek Center for Arts & Education

Chip Bair
Property Owner
Four Bairs Inc.

TO: Mayor and City Council
FROM: Dylan Graves, Community Development Planner
SUBJECT: Roberts Brothers Garage Petition for Local Historic Designation
ATTACHMENTS: Applicant's petition letter for Local Historic Designation
MEETING DATE: August 24, 2026

BACKGROUND

The Clear Creek Center for Arts and Education (CCCAE) is working with the owners of 121 15th Avenue (Four Bairs Inc) to pursue historic designation for the property at 121 15th Avenue (otherwise known as the Roberts Brothers Garage) and has petitioned the City to consider designation (petition letter attached). While the site has a long history in the community, it has not been designated as a local, state, or national historic site. It is directly adjacent to the city's downtown commercial district, which is a nationally registered historic district, but the Roberts Brothers Garage is not itself designated. The garage is intended to be rehabilitated into a community arts and education venue, and designation will open additional funding sources, including historic tax credits and grant opportunities.

Section 22-21 of the Idaho Springs Municipal Code requires that for a property to be designated for preservation, the landowners must first subscribe to a petition requesting formation of a district or for a site designation. "Whenever, in the opinion of the City Council, the petitioning requirement has been met and the site or district generally meets the criteria for preservation as defined herein, the application shall be referred to the (Historic Preservation Review) Commission (HPRC), which shall consider the matter at its next regular meeting and submit its opinion or recommendation to the City Council." ISMC Sec. 22-21(B).

Initial research by the applicant has concluded that the building was built between 1890 and 1895, which is within the City's period of significance. The *2018 HDR Compliance Survey* identifies the construction as pre-1910 and identifies it as a Nineteenth Century Commercial building with high historical integrity. The application appears to meet several of the criteria for designation as listed in ISMC Sec. 22-22.

The ISMC Sec. 22-22(A) states that a property may be designated if it:

1. Is associated with events that have made a significant contribution to the broad patterns of the City's history;
2. Is associated with the lives of persons significant in the City's past;
3. Embodies the distinctive characteristics of a type, period or method of construction;
4. Represents the work of a master;
5. Possesses high artistic values;
6. Represents a significant and distinguishable entity whose components may lack individual distinction; or
7. Has yielded, or may be likely to yield, information important in prehistory or history.

The Roberts Brothers Garage appears to meet criteria 1, 2, and 3. The building was constructed during the City's period of significance. It is built in the late 19th Century Commercial style, which is similar to much of the Downtown Commercial District. If the petition for consideration is accepted, Staff would bring the application to the HPRC for review to begin formal discussions on local designation. Per ISMC Sec. 22-21(C), the next step would be to bring the request back to City Council with HPRC comments and recommendation as a public hearing item for review and action.

RECOMMENDATION

- ***Staff Recommend*** *that City Council accept the petition to consider local historic designation of the Roberts Brothers Garage property and refer the application to the HPRC for review and consideration.*

ATTACHMENTS

1. **Applicant Petition for Local Historic Designation Consideration Letter**

Idaho Springs Police Department
3000 Colorado Blvd. ★ Post Office Box 907
Idaho Springs, CO 80452
303-567-4291/303-567-1014 Fax
https://www.idahospringsco.com/police-department

To: Chuck Harmon, Mayor
City Council
From: Nate Buseck, Chief of Police
Date: August 19, 2026
Subject: Staff Report for August 24, 2026

Request for Action: None

Code Enforcement:

- Addressing abandoned vehicles and parking complaints
- Has issued 157 parking tickets, 24 of which were for expired registration on city streets.

Staffing:

- ISPD has temporarily frozen one patrol position until 2027. ISPD has one vacant Sergeant position and is accepting applications from both external and internal candidates.

Training:
08/17/2026: One officer attended Missing Persons Training with CBI (Golden, CO)
08/18/2026: Admin Staff attended Technology Training on-site at the New Police Department
8/20/2026: One Officer attended Domestic Violence Predominate Aggressor Training (Eagle, CO)

Upcoming Training:
09/01-09/03: One Sgt will attend Bone ID and Forensic Recovery Training (Aurora, CO)

Significant Incidents:

On August 13, 2026, an Idaho Springs Police Department officer was conducting patrol duties in the 2900 block of Colorado Boulevard when the officer observed a hotel guest using a charcoal grill. The officer contacted the individual and advised him that using a charcoal grill was prohibited under the current fire restrictions and that the fire needed to be extinguished. During the contact, the individual became agitated and confrontational, failing to comply with the officer's instructions. Clear Creek County Sheriff's Office deputies responded to assist with the incident. As a result of the investigation, the individual was issued a municipal court citation for violations related to the fire restrictions, disobeying a peace officer, obstructing a police officer, interference, and resisting arrest.

On August 17, 2026, an ISPD officer observed a white Ford Explorer traveling 73 mph in a 45-mph construction zone near the Floyd Hill construction zone. The vehicle fled westbound on I-70.
The vehicle displayed a CO License plate, ERFJ12, which was determined to be registered to a different vehicle and was considered fictitious. Deputies with the Clear Creek County Sheriff's Office attempted to deploy stop sticks at mile marker 228 near Georgetown, but the suspect turned around and went eastbound on I-70 back towards Idaho Springs. The CCSO assumed lead agency traveling through the county, and, due to the suspect's dangerous driving, the initiating ISPD officer decided to terminate the pursuit for all units. No injuries or property damage occurred. The driver is described as a white male in his late 20s to early 30s with wavy/curly brown hair (short on the sides, longer on top).

On August 18, 2026, an Idaho Springs Police Department officer conducted a traffic stop in the 1300 block of Miner Street. While speaking with the driver, dispatch advised the officer that the individual had an active felony warrant out of Denver related to dangerous drugs. The male was taken into custody and booked into jail on the outstanding warrant. He was issued a warning for the traffic violations that led to the stop.

City of Idaho Springs Water Quality
1711 Miner Street
P.O. Box 907
Idaho Springs, CO 80452-0907
Telephone (303) 567-2400
FAX (303) 567-0124

TO: MAYOR and COUNCIL
FROM: Edward Sigward
DATE: 8/24/2026
Re. STAFF REPORT PUBLIC WORKS / WATER FACILITIES

WASTEWATER

	BOD	TSS	NH4	PO4	TIN
Goal	10	10	3	1	10
Current	6	9	0.24	17.6	0.84

- Continued repairs on R#1 – Nearing the end of repairs started preparation for testing

WATER

Disinfectant Byproducts	TOC	COAGULANT dose	TOC removal	CL2 dose Actual	HAA5 Annual average	TTHM Annual average
Goal	<2		25%	system residual (0.62)	<60	<80
Current	1.5	8	45%	Demand 2.48	32.65	37.87

- Montane Tank Construction – Tank planned to be in service 8-24, Higher pressure and higher chlorine levels.

Distribution/ Collection

- Emergency - Sewer backup between CRC park and bank caused by tree roots
- Meter reads

- Hydrant repairs

Streets

- Sign changes
- Pine slope road work

Parks

- Bathroom deep cleaning
- Mowing
- Sprinkler repairs

Building Maintenance

- Truck body repairs
- Flet oil changes/ brake job