# City Council Regular Meeting Agenda

**Monday, November 24, 2025**
**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 & Packet (6:00 P.M.)**
   - **a.** Proposed Budget for 2026
   - **b.** S&P Bond Rating
   - **c.** Body Camera Update
   - **d.** City Council Rules of Conduct
2. **Call to Order Regular Meeting (7:00 P.M.)**
3. **Roll Call**
4. **Pledge of Allegiance**
5. **Agenda Approval**
6. **Conflict of Interest**
7. **Approval of Minutes**
   - **a.** Motion to approve the minutes of November 10th, 2025
8. **Approval of Bills**
   - **a.** Motion to approve bills through November 24th, 2025
9. **Public Comment - Scheduled**
10. **Unscheduled Public Comment**
11. **Finance Officer**
    - **a.** Auditor Letter
    - **b.** October 2025 Financial Statements
12. **Resolutions**
    - **a.** Motion to approve Resolution #31, Series 2025 A Resolution approving a Water Supply Agreement between the City and Daly Family Partners, LLC.

**13. Ordinance First Reading**

**14. Ordinance Second Reading**

**15. City Attorney**

**16. City Administrator**

**a.** Staff report submitted with no requests for action.

**17. Administration Department**

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

November 24, 2025 Assistant City Administrator Staff Report with Business Promotions Board Director Report

**b.** Community Development Planner - No staff report submitted.

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

**18. Police Department**

**a.** Staff Report submitted with one request for action: Motion to approve a five-year contract with AXON Enterprise Incorporated for a total of $58,293.60, with annual payments of $11,658.72 from line item 10-30-7011.

**19. Public Works Department**

**a.** Staff report with one request for action: Move to approve proposal from JVA to engineer lower section of HWY 103 water line for $38,000 from line item # 51-72-7320

**20. City Clerk/Treasurer**

**21. Mayor/Council**

**22. 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 and City Council
**From:** Andrew Marsh
**Date:** November 24, 2025
**Subject:** Proposed 2026 Budget

Based on City Council's direction at the work session on November 17, attached for your review is a final draft of the proposed 2026 Budget that includes the following changes:

- The Police Officer vacancy due to a resignation effective November 17 and the Maintenance Worker III vacancy due to retirement effective November 28 will be filled as usual and without delay.
- As recommended by Chief Buseck, the base salary for a new hire Police Officer has been raised to $70,000 and market adjustments have been made for the remaining seven Police Officers in addition to the 2.1 percent cost of living adjustment for all employees.
- Additional general fund personnel costs have been allocated to the Improvement Fund, Water Enterprise Fund and Parking Enterprise Fund.

The proposed 2026 Budget and Mill Levy will be on the agenda for consideration of adoption by resolutions at the City Council meeting and public hearing on December 8.

**2026 Proposed Budget**

Budget Accounts

# City of IDAHO SPRINGS, Colorado

## 2026 Proposed Budget

## Budget Summary

| Fund | Beginning Fund Balances/ Funds Available | 2026 Revenues | 2026 Expenditures | 2026 Transfers | Ending Fund Balances/ Funds Available |
|---|---|---|---|---|---|
| General Fund: | $ 768,029 | $ 4,643,837 | $ (4,779,631) | $ - | $ 632,235 |
| Special Revenue Funds: | | | | | |
| Conservation Trust Fund | 137,406 | 11,000 | (120,000) | - | 28,406 |
| 1% Street Sales Tax Fund | 1,494,823 | 1,256,800 | (1,190,336) | - | 1,561,287 |
| Capital Project Funds: | | | | | |
| R.A.M.P. Fund | 702,104 | 25,000 | (201,580) | - | 525,524 |
| Sales Tax Improvement Fund | 433,357 | 2,449,800 | (2,651,191) | - | 231,966 |
| Enterprise Funds: | | | | | |
| Water | 3,109,031 | 3,335,443 | (4,811,349) | - | 1,633,124 |
| Wastewater | 682,760 | 1,925,225 | (1,434,902) | - | 1,173,083 |
| Parking | 1,220,563 | 2,717,000 | (3,187,528) | - | 750,035 |
| Fiduciary Funds: | | | | | |
| Hansen's Cemetery Trust Fund | 10,412 | 300 | - | - | 10,712 |
| Total | $ 8,558,485 | $ 16,364,405 | $ (18,376,518) | $ - | $ 6,546,372 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | **1,885,788** | **1,738,501** | **1,514,233** | **1,383,400** | **768,029** |
| **Revenues** | | | | | | |
| 10-00-3110 | Property Taxes | 196,425 | 236,259 | 250,000 | 250,000 | 282,237 |
| 10-00-3111 | Interest -Delinquent Prop Tax | | 858 | | 285 | |
| 10-00-3120 | Specific Ownership Tax | 23,380 | 24,610 | 22,000 | 25,000 | 25,000 |
| 10-00-3130 | Sales Tax (1/2) | 1,898,909 | 1,923,083 | 2,200,000 | 2,000,000 | 2,433,600 |
| 10-00-3135 | Building Use Tax (2/3) | 11,253 | 143,028 | 30,000 | 27,497 | 25,000 |
| 10-00-3136 | Motor Vehicle Use Tax | 81,517 | 88,537 | 80,000 | 80,000 | 80,000 |
| 10-00-3182 | Franchise-Public Service | 95,570 | 92,362 | 98,000 | 104,581 | 106,000 |
| 10-00-3183 | Franchise-Comcast | 21,163 | 19,784 | 25,000 | 20,400 | 23,000 |
| 10-00-3184 | Franchise-Qwest/CenturyLink | 161.5 | 120 | 200 | 200 | 200 |
| 10-00-3211 | Liquor License | 6,278 | 6,128 | 6,000 | 7,000 | 7,000 |
| 10-00-3216 | Business License | 34,872 | 14,915 | 37,000 | 36,000 | 36,000 |
| 10-00-3218 | Shopping Bag Fees | 15,350 | 9,311 | 12,000 | 7,300 | 5,000 |
| 10-00-3221 | Building Permits | 0 | 203,344 | 250,000 | 63,968 | 100,000 |
| 10-00-3222 | Contractor's License | 13,500 | 15,100 | 12,000 | 10,666 | 11,000 |
| 10-00-3225 | Fingerprints | 15 | - | - | | |
| 10-00-3227 | Reports/Copies/Fax | 2,724 | 2,366 | 2,500 | 2,539 | 2,500 |
| 10-00-3229 | Other Licenses/Permits | 67,869 | 88,999 | 70,000 | 87,607 | 70,000 |
| 10-00-3240 | Plan Review/Commission Fees | 77,787 | 52,007 | 50,000 | 30,031 | 50,000 |
| 10-00-3301 | Motor Vehicle Reg. Fees | 6,791 | 6,819 | 7,000 | 6,865 | 7,000 |
| 10-00-3304 | Marijuana Special Sales Tax | 61,951 | 55,423 | 60,000 | 40,651 | 50,000 |
| 10-00-3305 | State Shared Cigarette Tax | 6,432 | 4,744 | 5,000 | 4,872 | 4,800 |
| 10-00-3306 | County Road & Bridge Tax | 410,683 | 391,662 | 480,000 | 482,688 | 425,000 |
| 10-00-3307 | Severence Tax | 129,234 | 71,205 | 110,000 | 16,256 | 70,000 |
| 10-00-3309 | Highway Users Tax | 66,467 | 74,555 | 65,000 | 55,592 | 65,000 |
| 10-00-3380 | Operational Grants | 3,488 | 25,809 | 10,000 | 31,020 | 75,000 |
| 10-00-3381 | C.A.R.E.S Grant Received | - | - | - | - | - |
| 10-00-3382 | Tourism Management Grant | | | | 25,000 | 40,000 |
| 10-00-3385 | Fed'l Grant--Amer. Recovery Pl | - | - | - | - | - |
| 10-00-3400 | Int Earned on Advs to Other Fd | - | - | - | - | - |
| 10-00-3550 | Fines | 62,597 | 201,905 | 270,000 | 460,000 | 460,000 |
| 10-00-3555 | Parking Fines | - | - | - | - | - |
| 10-00-3601 | Interest Earned | 80,785 | 67,788 | 50,000 | 14,064 | 15,000 |
| 10-00-3602 | Argo Mine/Developer Account | - | 8,500 | - | 1,000 | |
| 10-00-3603 | Developer Account Payments | - | - | - | - | - |
| 10-00-3604 | Donations | 5,100 | 2,391 | 2,500 | | 2,500 |
| 10-00-3605 | Tivoli Lighting | - | - | - | - | - |
| 10-00-3610 | Cemetery Fees | 6,250 | 1,450 | 5,000 | 3,733 | 5,000 |
| 10-00-3620 | Leases/Rent | 56,228 | 56,576 | 70,000 | 75,457 | 68,000 |
| 10-00-3680 | Reimbursement/Refunds | 18,371 | 57,176 | 30,000 | 81,950 | 70,000 |
| 10-00-3690 | Miscellaneous Revenue | 6,361 | 5,142 | 7,000 | 48,650 | 30,000 |
| 10-00-3691 | Credit Card Processing Fees | - | - | - | - | - |
| 10-00-3695 | Sale of Equipment | - | - | - | - | - |
| **Total Revenues** | | **3,467,510** | **3,951,956** | **4,316,200** | **4,100,872** | **4,643,837** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures by Department** | | | | | | |
| | Streets | 479,325 | 468,106 | 502,053 | 648,898 | 561,352 |
| | Administration | 883,921 | 829,432 | 931,104 | 968,582 | 962,558 |
| | Community Promotion | 158,545 | 201,072 | 334,580 | 323,043 | 291,609 |
| | Building Inspection | 78,632 | 220,346 | 152,000 | 73,838 | 76,000 |
| | Police | 1,610,799 | 1,996,212 | 1,980,634 | 2,090,998 | 2,121,173 |
| | Court | 71,995 | 69,411 | 78,519 | 63,534 | 61,042 |
| | Fire | 141,225 | 299,875 | 309,540 | 309,540 | 396,275 |
| | Parks | 214,308 | 221,101 | 258,216 | 225,544 | 304,622 |
| | Cemetery | 1,047 | 1,502 | 5,000 | 12,266 | 5,000 |
| **Total Expenditures** | | **3,639,798** | **4,307,057** | **4,551,646** | **4,716,243** | **4,779,631** |
| **Transfers In/(Out)** | | | | | | |
| 10-00-3921 | Transfers from STI Fund | 25,000 | - | - | - | - |
| 10-00-3971 | Transfer from Police Pension | - | - | - | | |
| 10-75-8271 | Transfer to Police Pension Fund | - | - | - | - | - |
| **Total Transfers In/(Out)** | | **25,000** | - | - | - | - |
| **Ending Fund Balance** | | **1,738,501** | **1,383,400** | **1,278,787** | **768,029** | **632,235** |
| Target Operating Reserves @ 20% of expenditures | | 909,949 | 1,076,764 | 1,137,912 | 943,249 | 955,926 |
| TABOR Reserve @3% of expenditures | | 175,000 | 237,000 | 129,486 | 141,487 | 143,389 |
| Uncommitted/Unreserved | | 653,551 | 69,635 | 11,390 | (316,707) | (467,080) |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Streets

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-10-4102 | Salaries | 29,895 | 26,294 | 26,412 | 45,928 | 69,020 |
| 10-10-4103 | Hourly | 142,989 | 108,316 | 119,288 | 144,392 | 99,136 |
| 10-10-4104 | Overtime | 10,315 | 9,965 | 11,201 | 10,348 | 10,000 |
| 10-10-4201 | FICA | 10,907 | 9,321 | 9,728 | 11,521 | 10,426 |
| 10-10-4202 | Medicare | 2,551 | 2,179 | 2,275 | 2,695 | 2,438 |
| 10-10-4203 | Health Ins. | 27,790 | 23,906 | 27,650 | 31,121 | 33,754 |
| 10-10-4204 | Life Ins. | 193 | 193 | 198 | 196 | 198 |
| 10-10-4205 | Deferred Comp | 1,531 | 6,788 | 8,246 | 10,269 | 10,269 |
| 10-10-4206 | Unemployment Ins. | 349 | 308 | 300 | 388 | 388 |
| 10-10-4207 | Disability Insurance | 1,185 | 1,444 | 1,488 | 1,629 | 1,629 |
| 10-10-4209 | Dental Insurance | 1,053 | 923 | 986 | 1,120 | 1,176 |
| 10-10-5101 | Legal | - | - | 500 | | |
| 10-10-5103 | Engineering | - | - | 2,000 | 969 | 1,000 |
| 10-10-5107 | Survey | - | - | 1,000 | | |
| 10-10-5108 | Other Professional Services | 32,020 | 21,120 | 30,000 | 47,448 | 40,000 |
| 10-10-5202 | Disposal-Trash | 1,642 | 5,566 | 6,000 | 4,267 | 4,500 |
| 10-10-5207 | Maint./Repairs-Services | - | 8,347 | 5,000 | 7,469 | 7,500 |
| 10-10-5208 | Maint./Repairs-Building | 1,371 | 1,260 | 2,000 | 2,473 | 2,500 |
| 10-10-5212 | Training | - | 75 | 2,500 | | 500 |
| 10-10-5213 | Medical | 240 | - | 200 | 466 | 200 |
| 10-10-5215 | Employee Incentive | 2,471 | 693 | 2,100 | 1,000 | 1,000 |
| 10-10-5300 | CIRSA W/C Insurance | 19,241 | 20,082 | 21,000 | 28,478 | 29,144 |
| 10-10-5301 | CIRSA P/C Insurance | 29,064 | 44,294 | 45,000 | 96,662 | 59,724 |
| 10-10-5303 | Telephone | 1,722 | 1,730 | 1,800 | 2,136 | 2,000 |
| 10-10-5304 | Dues & Publications | - | 422 | 500 | 319 | 400 |
| 10-10-5305 | Travel & Meals | - | 116 | 100 | | 100 |
| 10-10-5306 | Equipment Rental | - | - | 500 | | 500 |
| 10-10-5310 | Postage | - | - | 100 | 255 | 100 |
| 10-10-5313 | Advertising | - | - | 500 | 260 | 100 |
| 10-10-5314 | Insurance Claims | 1,923 | 2,000 | 2,000 | 5,927 | 2,000 |
| 10-10-5325 | Printing | 268 | - | 50 | 100 | 100 |
| 10-10-5330 | Communication Equipment | - | 3,308 | 100 | 762 | 100 |
| 10-10-5335 | Cell/Internet Service | 4,756 | 3,512 | 4,600 | 5,232 | 5,500 |
| 10-10-6001 | Electricity & Gas | 62,611 | 67,353 | 62,000 | 69,024 | 67,000 |
| 10-10-6007 | Materials/Supplies/Equip | 5,349 | 3,491 | 6,000 | 5,232 | 5,500 |
| 10-10-6010 | Materials/Supplies/Office | 1,285 | 3,631 | 3,000 | 1,392 | 2,000 |
| 10-10-6012 | Gas/Oil-Equipment | 4,075 | 3,030 | 4,000 | 4,247 | 4,500 |
| 10-10-6020 | Tools | 1,063 | 1,759 | 1,500 | 1,403 | 1,500 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Streets

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 10-10-6022 | Safety Items | 439 | 120 | 500 | | 500 |
| 10-10-6040 | Occupational Equip/Safety | 671 | 285 | 500 | 150 | 500 |
| 10-10-6050 | Water/Sewer | 2,272 | 3,000 | 3,000 | 5,323 | 5,300 |
| 10-10-6085 | Street Lamps | 26,531 | 16,477 | 20,000 | 41,820 | 20,000 |
| 10-10-6091 | Signs | 168 | 21,832 | 5,000 | 9,129 | 10,000 |
| 10-10-6093 | Paint | 2,632 | - | 2,500 | | 1,000 |
| 10/10/6094 | Street Improvements | - | - | - | - | |
| 10-10-6095 | Sand/Gravel | - | - | 1,500 | 1,500 | 1,000 |
| 10-10-6096 | Asphalt/Curb & Gutter--R&M | 5,900 | 3,615 | 7,000 | | |
| 10-10-6097 | Downtown Pavers | - | - | 150 | 150 | 150 |
| 10-10-6098 | Tree Trimming | - | - | 5,000 | | 5,000 |
| 10-10-6099 | Salted Sand | 15,474 | 9,997 | 15,000 | 15,000 | 15,000 |
| 10-10-6150 | Fleet Maint | 5,417 | 14,051 | 8,000 | 6,776 | 8,000 |
| 10-10-6191 | Fleet Fuel | 15,762 | 15,074 | 14,000 | 12,338 | 12,000 |
| 10-10-6192 | Fleet Tires | 2,621 | 472 | 3,000 | 8,000 | 3,000 |
| 10-10-6193 | Fleet Supplies | 3,499 | 1,677 | 4,000 | 1,699 | 3,000 |
| 10-10-7007 | Equipment Purchase | - | - | - | | |
| 10-10-7010 | Office Equipment/Computer | - | - | 1,000 | 1,885 | 1,000 |
| 10-10-7011 | Computer Software | 80 | 80 | 80 | | |
| **Total Expenditures** | | **479,325** | **468,106** | **502,053** | **648,898** | **561,352** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget
## General Fund: Administration

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-20-4101 | Mayor/Council | 42,000 | 35,520 | 44,160 | 44,160 | 52,560 |
| 10-20-4102 | Salary | 187,744 | 140,897 | 197,936 | 213,079 | 260,512 |
| 10-20-4103 | Hourly | 182,376 | 94,755 | 91,070 | 116,648 | 75,089 |
| 10-20-4104 | Overtime | 448 | 5,654 | 1,020 | 250 | 500 |
| 10-20-4201 | FICA | 24,849 | 32,304 | 20,720 | 21,992 | 20,807 |
| 10-20-4202 | Medicare | 5,812 | 7,556 | 4,846 | 5,144 | 4,866 |
| 10-20-4203 | Health Ins. | 43,012 | 65,139 | 85,539 | 72,661 | 82,470 |
| 10-20-4204 | Life Ins. | 295 | 522 | 458 | 347 | 354 |
| 10-20-4205 | Retirement | 17,866 | 30,615 | 34,013 | 16,136 | 16,136 |
| 10-20-4206 | Unemployment | 734 | 980 | 992 | 643 | 656 |
| 10-20-4207 | Disability Insurance | 2,844 | 3,677 | 3,954 | 2,645 | 2,645 |
| 10-20-4209 | Dental Insurance | 1,944 | 2,943 | 3,217 | 1,792 | 1,882 |
| 10-20-5050 | County Treasurer's Fees | 3,906 | 4,466 | 6,000 | 5,512 | 5,500 |
| 10-20-5101 | Legal | 163,162 | 140,483 | 140,000 | 131,789 | 140,000 |
| 10-20-5102 | Audit | 7,125 | 4,520 | 4,980 | 6,307 | 6,500 |
| 10-20-5103 | Engineering Services | 7,477 | 2,075 | 2,000 | 423 | 1,000 |
| 10-20-5104 | Financial Services | 28,866 | 17,599 | 18,700 | 11,364 | 12,000 |
| 10-20-5105 | Planning Services | 240 | 8,307 | 10,000 | 332 | 10,000 |
| 10-20-5106 | IT Services | 11,622 | 12,618 | 20,000 | 18,529 | 20,000 |
| 10-20-5107 | Surveying | 4,500 | 32,639 | 10,000 | - | 5,000 |
| 10-20-5108 | Other Contractual Services | 25,780 | 56,470 | 87,000 | 109,708 | 100,000 |
| 10-20-5207 | Repair/Maint.-Services | 411 | - | 1,000 | - | 1,000 |
| 10-20-5208 | Repair/Maintenance-Building | 1,850 | 1,180 | 2,000 | 2,467 | 2,000 |
| 10-20-5210 | Meeting Expense | 1,264 | 1,685 | 1,500 | 821 | 1,500 |
| 10-20-5212 | Education & Training | 6,892 | 7,707 | 8,000 | 6,560 | 8,000 |
| 10-20-5215 | Employee Incentive | 2,152 | 1,788 | 1,500 | 1,872 | 1,900 |
| 10-20-5220 | Election | 3,954 | 261 | 1,000 | - | 1,000 |
| 10-20-5225 | Boards & Commissions | - | 900 | 1,500 | 1,349 | 1,500 |
| 10-20-5300 | CIRSA W/C Insurance | 837 | 1,004 | 1,100 | 1,424 | 1,457 |
| 10-20-5301 | CIRSA P/C Insurance | 28,064 | 43,794 | 45,000 | 93,220 | 59,724 |
| 10-20-5303 | Telephone | 1,722 | 1,730 | 1,800 | 1,760 | 1,800 |
| 10-20-5304 | Dues & Publications | 10,033 | 6,195 | 9,000 | 9,396 | 9,500 |
| 10-20-5305 | Travel & Meals | 7,362 | 8,649 | 8,000 | 4,805 | 8,000 |
| 10-20-5309 | Contract Office Equip. | 6,539 | 4,248 | 6,000 | 4,633 | 5,500 |
| 10-20-5310 | Postage, Shipping, Box Rent | 1,901 | 1,910 | 2,000 | 1,175 | 2,000 |
| 10-20-5312 | Legal Publications | 5,260 | 8,282 | 7,000 | 5,620 | 2,000 |
| 10-20-5313 | Advertising | 470 | 1,891 | 1,500 | 2,097 | 1,500 |
| 10-20-5314 | Insurance Claims | - | - | 1,000 | - | 1,000 |
| 10-20-5316 | Recording Documents | 524 | 1,942 | 2,000 | 1,124 | 1,200 |

# City of IDAHO SPRINGS, Colorado
## 2026 Proposed Budget
### General Fund: Administration

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 10-20-5322 | Codification | 2,819 | 3,668 | 3,000 | 5,135 | 4,000 |
| 10-20-5325 | Printing | 1,589 | 385 | 1,500 | 136 | 1,000 |
| 10-20-5335 | Cell/Internet Service | 4,750 | 6,339 | 6,300 | 7,460 | 7,500 |
| 10-20-5340 | Payment Processing Fees | (1,274) | - | - | - | - |
| 10-20-6001 | Electricity & Gas | 5,949 | 5,205 | 5,800 | 4,432 | 5,000 |
| 10-20-6010 | Materials/Supplies/Office | 3,706 | 3,135 | 4,000 | 2,332 | 3,000 |
| 10-20-6020 | Flags | 1,520 | - | 1,000 | - | 500 |
| 10-20-6050 | Water/Sewer | 3,459 | 2,413 | 4,000 | 5,900 | 5,500 |
| 10-20-6060 | Refunds | 692 | 1,000 | 1,000 | - | 1,000 |
| 10-20-6500 | Miscellaneous Expense | 1,763 | (467) | 1,000 | 20,522 | 2,000 |
| 10-20-7010 | Office Equipment/Computers | 14,951 | 3,854 | 5,000 | 2,652 | 3,000 |
| 10-20-7011 | Computer Software | 260 | 1,872 | 1,000 | 2,223 | 1,000 |
| 10-20-7020 | Public Engagement | 1,900 | 9,122 | 10,000 | - | - |
| 10-20-8010 | Misc. Cash Over/Short | 1 | 1 | - | 6 | |
| **Total Expenditures** | | **883,921** | **829,432** | **931,104** | **968,582** | **962,558** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Community Promotion

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-21-5030 | HSIS/ Visitor Center | 46,670 | 60,000 | 60,000 | 60,000 | 60,000 |
| 10-21-5032 | Misc. Events | 1,400 | 14,494 | 15,000 | 9,000 | 10,000 |
| 10-21-5033 | K-Goat Annual Fee | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 10-21-5036 | Mayor & Commissioner Awards | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-21-5037 | Tree Lighting | 200 | 875 | 3,000 | 1,000 | 1,000 |
| 10-21-5038 | Misc. Organization Request | 31,125 | 29,741 | 10,000 | 30,000 | 35,000 |
| 10-21-5039 | Beautification | 6,073 | 5,945 | 9,500 | 9,500 | 9,500 |
| 10-21-5040 | Holiday Decorating | 20,580 | 23,287 | 20,580 | 20,580 | 21,609 |
| 10-21-5041 | Historic Sites & Facilities | 3,100 | - | 5,000 | 1,953 | 5,000 |
| 10-21-5050 | 4th of July | 37,350 | 46,809 | 50,000 | 56,743 | 50,000 |
| 10-21-5108 | Other Contractual | | | 146,000 | 107,962 | 84,000 |
| 10-21-5430 | Visitor Ctr Bldg Maintenance | 6,548 | 5,276 | 10,000 | 20,805 | 10,000 |
| 10-21-7900 | Other Capital Expenditure | | 9,145 | | - | - |
| **Total Expenditures** | | **158,545** | **201,072** | **334,580** | **323,043** | **291,609** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Building Inspection

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-22-5000 | Operations Contractual | 78,132 | 220,346 | 150,000 | 73,838 | 75,000 |
| 80% Plan Review + 80% Permit Fees | | | | | | |
| 10-22-5108 | Other Professional Services | 500 | | 2,000 | - | 1,000 |
| **Total Expenditures** | | **78,632** | **220,346** | **152,000** | **73,838** | **76,000** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Police

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-30-4102 | Salaries | 120,509 | 140,227 | 155,859 | 151,858 | 111,389 |
| 10-30-4103 | Hourly - Sworn | 502,102 | 562,368 | 577,056 | 584,396 | 586,346 |
| 10-30-4104 | Overtime--Regular | 24,279 | 23,639 | 20,400 | 15,141 | 15,000 |
| 10-30-4105 | Holiday | 14,591 | 16,974 | 15,300 | 13,781 | 15,000 |
| 10-30-4106 | Overtime--Holiday Worked-Sworn | 21,033 | 25,666 | 24,480 | 20,213 | 21,000 |
| 10-30-4108 | Bonus Pay | | | | 1,000 | 1,000 |
| 10-30-4109 | Hourly Wages--Civilian | 155,457 | 168,057 | 173,030 | 163,664 | 138,427 |
| 10-30-4110 | Overtime--Holiday Wkd-Civilian | 2,402 | 1,679 | 1,530 | 2,069 | 2,000 |
| 10-30-4201 | FICA | 10,854 | 10,646 | 10,823 | 10,259 | 8,582 |
| 10-30-4202 | Medicare | 11,724 | 13,115 | 14,031 | 13,212 | 12,124 |
| 10-30-4203 | Health Ins. | 113,342 | 125,028 | 144,606 | 138,397 | 157,081 |
| 10-30-4204 | Life Ins. | 790 | 1,029 | 960 | 912 | 912 |
| 10-30-4205 | Deferred Comp | 6,138 | 9,158 | 8,969 | 9,200 | 9,200 |
| 10-30-4206 | Unemployment | 1,676 | 1,874 | 1,853 | 1,900 | 1,900 |
| 10-30-4207 | Disability Insurance | 6,649 | 7,548 | 7,649 | 7,745 | 8,300 |
| 10-30-4209 | Dental Insurance | 4,971 | 7,124 | 7,638 | 7,868 | 8,261 |
| 10-30-4210 | Pension FPPA | 68,075 | 82,402 | 82,000 | 88,173 | 92,582 |
| 10-30-5101 | Legal | 1,055 | - | 10,000 | 1,900 | 5,000 |
| 10-30-5105 | Dispatch Services | 231,049 | 253,810 | 198,851 | 196,356 | 198,851 |
| 10-30-5108 | Other Professional Services | 44,680 | 82,670 | 100,000 | 102,756 | 90,000 |
| 10-30-5109 | Polygraph/Psy Exam | 2,627 | 2,476 | 2,200 | 1,735 | 2,000 |
| 10-30-5207 | Repair/Maint-Services | - | - | 1,000 | - | 1,000 |
| 10-30-5208 | Repairs/Maintenance/Bldg. | 3,292 | 846 | 2,000 | 500 | 2,000 |
| 10-30-5212 | Training | 10,542 | 17,184 | 18,000 | 15,000 | 18,000 |
| 10-30-5213 | Medical/Blood Draw | 164 | - | 1,000 | - | 1,000 |
| 10-30-5215 | Employee Incentive | 2,097 | 1,828 | 3,000 | 1,500 | 2,000 |
| 10-30-5300 | CIRSA W/C Insurance | 15,904 | 19,078 | 20,000 | 27,054 | 27,687 |
| 10-30-5301 | CIRSA P/C Insurance | 79,142 | 224,789 | 230,000 | 335,506 | 410,631 |
| 10-30-5303 | Telephone | 1,722 | 1,730 | 1,800 | 1,724 | 1,800 |
| 10-30-5304 | Dues & Publications | 1,016 | 5,925 | 2,000 | 1,393 | 2,000 |
| 10-30-5305 | Travel & Meals | - | 1,248 | 1,000 | - | 1,000 |
| 10-30-5309 | Contract Office Equip. | 1,977 | 1,253 | 2,050 | 961 | 1,500 |
| 10-30-5310 | Postage, Shipping, Box Rent | 458 | 313 | 500 | 500 | 500 |
| 10-30-5313 | Advertising | 310 | - | - | - | - |
| 10-30-5314 | Insurance Deductible | 3,000 | 2,000 | 4,000 | 5,000 | 5,000 |
| 10-30-5325 | Printing | 1,645 | 2,993 | 3,000 | 5,757 | 3,200 |
| 10-30-5326 | Towing | 232 | 232 | 1,000 | 2,577 | 1,000 |
| 10-30-5330 | Communications Equipment | 208 | 553 | 1,000 | 1,933 | 1,000 |
| 10-30-5335 | Cell/Internet Service | 7,387 | 8,594 | 8,400 | 10,493 | 10,000 |
| 10-30-5350 | Public Education/Relations | 3,304 | 2,164 | 4,000 | 5,065 | 4,000 |
| 10-30-6001 | Electricity & Gas | 4,352 | 5,552 | 4,000 | 8,836 | 5,000 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Police

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 10-30-6010 | Materials/Supplies/Office | 2,179 | 3,122 | 3,000 | 1,633 | 2,500 |
| 10-30-6015 | Materials/Supplies-Investig. | 2,725 | 2,968 | 1,750 | 1,637 | 1,700 |
| 10-30-6018 | Supplies-Medical | - | - | - | - | - |
| 10-30-6022 | Safety Items | | 650 | 1,000 | - | 1,000 |
| 10-30-6030 | Uniforms | 17,254 | 13,294 | 15,000 | 12,000 | 15,000 |
| 10-30-6040 | Occupational Equip/Safety | 9,865 | 9,068 | 9,000 | 8,275 | 9,000 |
| 10-30-6045 | Ammunition | 4,820 | 2,648 | 4,000 | 5,419 | 4,000 |
| 10-30-6050 | Water/Sewer | 1,635 | 3,738 | 3,700 | 4,097 | 3,700 |
| 10-30-6100 | Fleet Maintenance | 36,093 | 57,816 | 20,000 | 31,490 | 30,000 |
| 10-30-6191 | Fleet Fuel | 30,611 | 34,420 | 30,000 | 35,484 | 33,000 |
| 10-30-6192 | Fleet Tires | 2,884 | 5,010 | 3,000 | 3,599 | 3,000 |
| 10-30-6193 | Fleet Supplies | 957 | 2,446 | 2,000 | 892 | 2,000 |
| 10-30-7010 | Computers / Office Equipment | 5,332 | 2,983 | 3,200 | - | 3,000 |
| 10-30-7011 | Computer Software | 15,689 | 26,277 | 20,000 | 30,138 | 30,000 |
| 10-30-7012 | Communication Purchases | - | - | - | - | - |
| **Total Expenditures** | | **1,610,799** | **1,996,212** | **1,980,634** | **2,090,998** | **2,121,173** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Court

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-40-4103 | Hourly | 28,005 | 18,283 | 30,861 | 20,035 | 16,347 |
| 50% Court Clerk | | | | | - | |
| 10-40-4104 | Overtime | 141 | 1,838 | 102 | 194 | 200 |
| 10-40-4201 | FICA | 1,686 | 1,960 | 1,920 | 1,207 | 1,207 |
| 10-40-4202 | Medicare | 394 | 458 | 449 | 285 | 285 |
| 10-40-4203 | Health Ins. | 3,354 | 3,896 | 4,314 | 2,762 | 3,135 |
| 10-40-4204 | Life Ins. | 39 | 43 | 42 | 27 | 42 |
| 10-40-4205 | Deferred Comp | - | 919 | 894 | 606 | 606 |
| 10-40-4206 | Unemployment | 56 | 70 | 63 | 41 | 41 |
| 10-40-4207 | Workmans Comp | 239 | 275 | 276 | 186 | 186 |
| 10-40-4209 | Dental Insurance | 137 | 151 | 154 | 99 | 104 |
| 10-40-5101 | Legal Fees | - | 113 | 500 | - | 200 |
| 10-40-5110 | Judge Retainer | 19,200 | 19,200 | 19,200 | 19,200 | 19,200 |
| 10-40-5115 | Prosecuter | 18,687 | 18,694 | 18,689 | 18,734 | 18,734 |
| 10-40-5209 | Jury/Witness Fees | - | - | 100 | - | 100 |
| 10-40-5212 | Training | - | - | 400 | - | 100 |
| 10-40-5304 | Dues & Publications | - | - | 50 | - | 50 |
| 10-40-5305 | Travel & Meals | - | - | - | - | |
| 10-40-5310 | Postage | - | - | 50 | - | 50 |
| 10-40-5320 | Interpretors | 57 | 99 | 100 | 158 | 100 |
| 10-40-5325 | Printing | - | - | 25 | - | 25 |
| 10-40-6010 | Materials/Supplies-Misc. | - | 419 | 200 | - | 200 |
| 10-40-6030 | Clothing/Robe | - | - | 30 | - | 30 |
| 10-40-6035 | Restitution | - | 2,993 | 100 | - | 100 |
| **Total Expenditures** | | **71,995** | **69,411** | **78,519** | **63,534** | **61,042** |

# City of IDAHO SPRINGS, Colorado
## 2026 Proposed Budget

### General Fund: Fire

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 | |
|---|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | | |
| 10-50-5050 | Transfer CCCESD | 141,225 | 299,875 | 309,540 | 309,540 | 396,275 | 9 mil equiv |
| **Total Expenditures** | | **141,225** | **299,875** | **309,540** | **309,540** | **396,275** | |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Parks

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-60-4103 | Hourly | 70,522 | 90,884 | 90,472 | 80,112 | 74,030 |
| 10-60-4104 | Overtime | 8,983 | 10,644 | 10,200 | 11,511 | 11,511 |
| 10-60-4105 | Holiday | 1,216 | 1,854 | 1,530 | 913 | 913 |
| 10-60-4201 | FICA | 4,890 | 6,285 | 6,337 | 5,725 | 4,590 |
| 10-60-4202 | Medicare | 1,144 | 1,470 | 1,482 | 1,339 | 1,073 |
| 10-60-4203 | Health Ins. | 6,709 | 7,792 | 8,630 | 8,630 | 9,795 |
| 10-60-4204 | Life Ins. | 127 | 150 | 156 | 107 | 107 |
| 10-60-4205 | Retirement | | 2782 | 2,706 | 2,492 | 2,882 |
| 10-60-4206 | Unemployment | 161 | 207 | 204 | 189 | 189 |
| 10-60-4207 | Disability Insurance | 536 | 865 | 870 | 743 | 743 |
| 10-60-4209 | Dental Insurance | | | | | |
| 10-60-5108 | Other Professional Services | 62,317 | 27,051 | 63,000 | 34,924 | 40,000 |
| 10-60-5202 | Trash Disposal | 3,082 | 1,991 | 4,000 | 4,651 | 5,000 |
| 10-60-5207 | Repair/Maint-Services | 397 | 750 | 2,500 | 10,396 | 10,000 |
| 10-60-5208 | Maint./Repairs-Building | 125 | 2,684 | 1,000 | 2,712 | 2,000 |
| 10-60-5209 | Vandalism Maintenance | 508 | 401 | 1,000 | 300 | 500 |
| 10-60-5210 | Greenway Maintenance | - | - | 2,500 | | 1,000 |
| 10-60-5211 | Trail Maintenance-VCMP | - | 90 | 2,500 | 5,725 | 10,000 |
| 10-60-5212 | Training | - | - | 100 | | 100 |
| 10-60-5213 | Medical | - | - | 80 | | 100 |
| 10-60-5215 | Employee Incentive | 225 | 200 | 250 | 250 | 250 |
| 10-60-5300 | CIRSA W/C Insurance | 1,674 | 2,008 | 2,100 | 2,848 | 2,915 |
| 10-60-5301 | CIRSA P/C Insurance | 5,516 | - | - | | 59,724 |
| 10-60-5304 | Dues & Publications | - | - | 50 | | |
| 10-60-5305 | Travel & Meals | - | - | 100 | 205 | 100 |
| 10-60-5306 | Equipment Rental | - | - | 500 | | 500 |
| 10-60-5314 | Insurance Deductible | - | 691 | 1,000 | | |
| 10-60-5330 | Communication Equipment | - | - | 50 | | - |
| 10-60-5335 | Cell/Internet Service | 461 | 312 | 400 | 923 | 1,000 |
| 10-60-6001 | Electricity & Gas | 8,406 | 7,091 | 8,500 | 6,484 | 7,500 |
| 10-60-6010 | Materials/Supplies-Misc. | 7,312 | 16,561 | 5,500 | 8,335 | 9,000 |
| 10-60-6012 | Gas, Oil-Equipment | 1,006 | 142 | 1,000 | 200 | 500 |
| 10-60-6020 | Tools | 356 | 505 | 500 | 1,000 | 1,000 |
| 10-60-6022 | Safety Items | 235 | 457 | 300 | 200 | 300 |
| 10-60-6040 | Occupational Equip/Safety | 63 | 190 | 200 | 500 | 300 |
| 10-60-6045 | Sprinkler Parts | 394 | 633 | 2,000 | 1,707 | 1,800 |
| 10-60-6050 | Water/Sewer | 5,128 | 16,959 | 7,000 | 14,026 | 16,000 |
| 10-60-6085 | Lamp Posts | - | - | 250 | | 250 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Parks

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 10-60-6091 | Signs | - | 262 | 250 | | 250 |
| 10-60-6093 | Paint | 129 | - | 150 | | 150 |
| 10-60-6095 | Sand / Gravel | - | - | 300 | - | 300 |
| 10-60-6098 | Tree Replacement & Trimming | 2,017 | 6,325 | 9,000 | 6,800 | 9,000 |
| 10-60-6099 | Salted Sand | - | - | 1,600 | | 1,600 |
| 10-60-6150 | Fleet Maint | 488 | 2,970 | 2,200 | 3 | 2,000 |
| 10-60-6191 | Fleet Fuel | 3,978 | 3,631 | 3,500 | 3,401 | 3,500 |
| 10-60-6192 | Fleet Tires | 978 | 815 | 1,200 | | 1,000 |
| 10-60-6193 | Fleet Supplies | 988 | 196 | 1,500 | 852 | 1,000 |
| 10-60-6200 | Parks Maint. & Parts | 7,919 | 5,253 | 8,000 | 7,341 | 8,000 |
| 10-60-6204 | Weed Control | - | - | 500 | - | 500 |
| 10-60-6206 | Chemicals/Fertilitzer | 136 | - | 500 | | 500 |
| 10-60-6207 | Chem/Pesticides/Herbicides | - | - | 150 | | 150 |
| 10-60-7007 | Equipment Purchase | 6,184 | - | 400 | | 1,000 |
| **Total Expenditures** | | **214,308** | **221,101** | **258,216** | **225,544** | **304,622** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## General Fund: Cemetery

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 10-70-7100 | Cemetery Maintenance | 1,047 | 1,502 | 5,000 | 12,266 | 5,000 |
| **Total Expenditures** | | **1,047** | **1,502** | **5,000** | **12,266** | **5,000** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Conservation Trust Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | **93,811** | **108,850** | **97,357** | **123,762** | **137,406** |
| **Revenues** | | | | | | |
| 22-00-3358 | Conservation Trust Funds | 12,542 | 10,732 | 12,000 | 9,787 | 10,000 |
| 22-00-3601 | Interest Earned | 2,496 | 4,180 | 4,000 | 3,857 | 1,000 |
| **Total Revenues** | | **15,039** | **14,912** | **16,000** | **13,644** | **11,000** |
| **Expenditures** | | | | | | |
| 22-00-8240 | Projects | - | - | - | - | 120,000 |
| **Total Expenditures** | | **-** | **-** | **-** | **-** | **120,000** |
| **Ending Fund Balance** | | **108,850** | **123,762** | **113,357** | **137,406** | **28,406** |
| Target Operating Reserves @ 20% of expenditures | | | | | | 24,000 |
| TABOR Reserve @ 3% of expenditures | | | | | | 3,600 |
| Uncommitted/Unreserved | | | | | | 806 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## 1% Street Sales Tax Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Funds Balance** | | **1,685,565** | **1,492,186** | **2,648,717** | **1,239,910** | **1,494,823** |
| **Revenues** | | | | | | |
| 23-00-3133 | Sales Tax (1/4) Streets CIP | 949,455 | 961,542 | 1,025,000 | 1,000,000 | 1,216,800 |
| 23-00-3601 | Interest | 43,688 | 52,514 | 50,000 | 36,971 | 40,000 |
| Total Revenues | | 993,143 | 1,014,056 | 1,075,000 | 1,036,971 | 1,256,800 |
| **Expenditures** | | | | | | |
| 23-00-4103 | Administrative Hourly | | 1,393 | 1,420 | 1,262 | 1,262 |
| 23-00-4104 | Overtime | | | | 8 | 8 |
| 23-00-4201 | FICA | | | | 51 | 51 |
| 23-00-4202 | Medicare | | | | 12 | 12 |
| 23-00-4203 | Health Ins. | | | | 173 | 173 |
| 23-00-4204 | Life Ins. | | | | 1 | 1 |
| 23-00-4205 | Retirement | | | | 38 | 38 |
| 23-00-4206 | Unemployment | | | | 2 | 2 |
| 23-00-4207 | Disability Insurance | | | | 10 | |
| 23-00-4209 | Dental Insurance | | | | 4 | |
| 23-00-5101 | Legal and Professional | 3,250 | 250 | 250 | 250 | 250 |
| 23-00-5102 | Audit | | 226 | 226 | 226 | 226 |
| 23-00-5103 | Engineering | 451,560 | - | 100,000 | 11,094 | 20,000 |
| 23-00-5104 | Financial Services | | 1,200 | 2,460 | | |
| 23-00-6016 | Asphalt, curb & gutter | 88,200 | 158,464 | 500,000 | 112,514 | 500,000 |
| Total Expenditures--Improvements | | 543,010 | 161,533 | 604,356 | 125,645 | 522,023 |
| **Expenditures--Debt Service** | | | | | | |
| 23-00-8114 | Notes Payable Bonds - Prin | 240,000 | 250,000 | 270,000 | 270,000 | 290,000 |
| 23-00-8115 | Notes Payable Bonds-Int | 403,513 | 393,913 | 386,413 | 386,413 | 378,313 |
| Total Expenditures--Debt Service | | 643,513 | 643,913 | 656,413 | 656,413 | 668,313 |
| **Total Expenditures** | | **1,186,522** | **805,446** | **1,260,769** | **782,058** | **1,190,336** |
| **Transfers In/(Out)** | | | | | | |
| 23-00-8251 | Transfer to Water | - | (460,886) | - | - | - |
| **Total Transfers In/(Out)** | | **-** | **(460,886)** | **-** | **-** | **-** |
| **Ending Fund Balance** | | **1,492,186** | **1,239,910** | **2,462,948** | **1,494,823** | **1,561,287** |
| Target Operating Reserves @ 20% of expenditures + | | | | | 812,825 | 906,380 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## R.A.M.P. Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | **696,424** | **647,611** | **698,636** | **674,613** | **702,104** |
| **Revenues** | | | | | | |
| 20-00-3601 | Interest Earned | 27,931 | 37,496 | 35,000 | 29,093 | 25,000 |
| **Total Revenues** | | **27,931** | **37,496** | **35,000** | **29,093** | **25,000** |
| **Expenditures** | | | | | | |
| 20-00-4103 | Administrative Hourly | - | 1,393 | 1,420 | 1,262 | 1,262 |
| 20-00-4104 | Overtime | - | - | - | 12 | 8 |
| 20-00-4201 | FICA | - | - | - | 77 | 77 |
| 20-00-4202 | Medicare | - | - | - | 18 | 18 |
| 20-00-4203 | Health Ins. | - | - | - | 173 | 173 |
| 20-00-4204 | Life Ins. | - | - | - | 2 | 2 |
| 20-00-4205 | Retirement | - | - | - | 38 | 38 |
| 20-00-4206 | Unemployment | - | - | - | 2 | 2 |
| 20-00-4207 | Disability Insurance | - | - | - | 12 | - |
| 20-00-4209 | Dental Insurance | - | - | - | 6 | - |
| 20-00-5102 | Audit | - | 226 | - | - | |
| 20-00-5103 | Engineering | - | - | - | - | - |
| 20-00-5104 | Financial Services | - | 1,200 | - | - | |
| 20-00-5108 | Project Management | - | - | - | - | - |
| 20-00-5207 | Repair & Maint | 76,744 | - | - | - | |
| 20-00-6016 | Asphalt, curb & gutter | - | 7,675 | 50,000 | - | 200,000 |
| 20-00-6024 | Infrastructure | - | - | - | - | - |
| **Total Expenditures** | | **76,744** | **10,494** | **51,420** | **1,602** | **201,580** |
| **Transfers In/(Out)** | | | | | | |
| 20-00-6097 | Transfer to Sales Tax Improvem't Fund | - | - | - | - | - |
| **Total Transfers In/(Out)** | | **-** | **-** | **-** | **-** | **-** |
| **Ending Fund Balance** | | **647,611** | **674,613** | **682,216** | **702,104** | **525,524** |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Sales Tax Improvements Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Funds Balance** | | **5,219,153** | **3,165,010** | **3,603,555** | **1,838,247** | **433,357** |
| **Revenues** | | | | | | |
| 21-00-3130 | Sales Tax (1/4) | 949,455 | 961,542 | 1,025,000 | 1,000,000 | 1,216,800 |
| 21-00-3135 | Building Use Tax (1/3) | 5,665 | 259,897 | 100,000 | 14,612 | 15,000 |
| 21-00-3136 | Motor Vehicle Use Tax | 40,758 | 44,269 | 45,000 | 38,053 | 40,000 |
| 21-00-3400 | Int Earned on Advs to Other Fd | - | - | - | - | - |
| 21-00-3601 | Interest Earned | 52,391 | 15,437 | 15,000 | | 8,000 |
| 21-00-3604 | Donations | 25,000 | 375,100 | - | | - |
| 21-00-3695 | Sale of Equipment | - | 6,261 | - | 27,100 | 250,000 |
| 21-00-3700 | Parking Revenue | - | - | - | - | - |
| 21-00-3750 | State Historic Grants | 13,496 | - | - | - | |
| 21-00-3760 | FOUNDATION GRANTS | 125,000 | 125,000 | - | | - |
| 21-00-3768 | AFFODABLE HSG GRNT-IHOP-COUN | 27,500 | - | - | - | - |
| 21-00-3769 | AFFODABLE HSG GRANT--IHOP--FED | 90,971 | 61,544 | - | 2,385 | - |
| 21-00-3770 | Colo Parks & Wildlife Grant | - | - | 1,500,000 | 700,000 | |
| 21-00-3771 | GOCO Grant | 99,575 | 359,512 | - | 459,087 | |
| 21-00-3772 | DOLA GRANT--EIAF 9387--FED'L | 200,000 | - | - | - | |
| 21-00-3773 | DOLA GRANT--EIAF 9457--STATE | 37,285 | 562,715 | | | |
| 21-00-3774 | DOLA GRANT--EIAF 9908 POLICE | | | 1,000,000 | 200,000 | 800,000 |
| 21-00-3790 | CDOT Grants | - | - | | | |
| 21-00-3922 | Conservation Trust Fund Transfer | | | - | - | 120,000 |
| **Total Revenues** | | **1,667,096** | **2,771,277** | **3,685,000** | **2,441,237** | **2,449,800** |
| **Expenditures--Improvements** | | | | | | |
| 21-00-4102 | Administrative Salary | - | 34,148 | 34,831 | 39,884 | 31,825 |
| 21-00-4103 | Administrative Hourly | - | 1,393 | 1,420 | 1,262 | 1,262 |
| 21-00-4104 | Overtime | - | - | - | 8 | 8 |
| 21-00-4201 | FICA | - | - | - | 2,498 | 2,498 |
| 21-00-4202 | Medicare | - | - | - | 500 | 500 |
| 21-00-4203 | Health Ins. | - | - | - | 5,366 | 5,366 |
| 21-00-4204 | Life Ins. | - | - | - | 20 | 20 |
| 21-00-4205 | Retirement | - | - | - | 2,300 | 1,234 |
| 21-00-4206 | Unemployment | - | - | - | 70 | 70 |
| 21-00-4207 | Disability Insurance | - | - | - | 250 | - |
| 21-00-4209 | Dental Insurance | - | - | - | 200 | - |
| 21-00-5102 | Audit | - | 452 | 408 | 408 | 408 |
| 21-00-5103 | Engineering | 135,897 | 40,625 | 50,000 | 1,000 | |
| 21-00-5104 | Financial Services | | 2,400 | 2,520 | | |
| 21-00-6012 | Police Vehicle Purchase | 86,332 | 166,112 | - | | - |
| 21-00-6013 | City Hall Furnishing/Equipment | - | 220 | 10,000 | | |
| 21-00-6016 | Drainage, Pave/Curb/Gutter CIP | - | 23,005 | 50,000 | | |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Sales Tax Improvements Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 21-00-6017 | Other Street Projects | - | - | 50,000 | 4,333 | |
| 21-00-6023 | Park Improvements | 51,712 | 37,549 | 50,000 | 570 | |
| 21-00-6024 | Park Improvements | 360,070 | 637,429 | 350,000 | 618,254 | |
| 21-00-6025 | PW vehicle purchase | 50,870 | 43,464 | - | | |
| 21-00-6026 | PD Equipment | 32,693 | 12,518 | 139,100 | 127,379 | 108,000 |
| 21-00-6027 | IT Equipment | - | - | - | - | - |
| 21-00-6028 | Streetscape/Mall Improvements | - | 68,057 | 50,000 | 7,019 | |
| 21-00-6029 | PW Tools/Small Equipment | - | - | - | - | - |
| 21-00-6030 | Business Improvement Grants | - | - | - | - | - |
| 21-00-6031 | Community Promotion | - | - | - | - | - |
| 21-00-6032 | Sports & Recreation Complex | 18,411 | 105,834 | 1,000,000 | 1,414,917 | |
| 21-00-7040 | City Hall Building Improvement | 3,250 | - | - | 1,500 | - |
| 21-00-7041 | Museum Building Improvement | 3,480 | 26,489 | 10,000 | | |
| 21-00-7042 | Library Building Improvement | 421,654 | 5,396 | - | 575 | - |
| 21-00-7043 | Land Acquisition | 649,767 | | 500,000 | 761,000 | - |
| 21-00-7044 | PW Facility Project | 1,749,056 | 1,980,211 | - | 6,814 | - |
| 21-00-7045 | Police Station Improvements | 26,137 | 122,983 | 1,500,000 | 750,000 | 2,500,000 |
| 21-00-7046 | Downtown Parking Improvements | - | 2,829 | - | - | - |
| Total Expenditures--Improvements | | 3,589,329 | 3,311,114 | 3,798,279 | 3,746,127 | 2,651,191 |
| **Expenditures--Historic Sites & Facilities** | | | | | | |
| 21-61-7040 | City Hall Improvements | 28,845 | 514,972 | 200,000 | - | |
| 21-61-7042 | Sites & Facilities Improvement | 78,065 | 207,344 | 100,000 | 100,000 | |
| Total Expenditures--Historic Sites & Facilities | | 106,910 | 722,316 | 300,000 | 100,000 | - |
| **Expenditures--Debt Service** | | | | | | |
| 21-00-8150 | Capital Lease - Principal | - | - | - | - | - |
| Total Expenditures--Improvements | | - | - | - | - | - |
| **Total Expenditures** | | **3,696,239** | **4,033,430** | **4,098,279** | **3,846,127** | **2,651,191** |
| **Transfers In/(Out)** | | | | | | |
| 21-00-8210 | Transfer to General Fund | (25,000) | - | - | - | - |
| 21-00-8251 | Transfer to Water | - | (64,610) | - | - | - |
| **Total Transfers In/(Out)** | | **(25,000)** | **(64,610)** | **-** | **-** | **-** |
| **Ending Fund Balance** | | **3,165,010** | **1,838,247** | **3,190,276** | **433,357** | **231,966** |
| Target Operating Reserve @ 10% of revenues | | | | | | 244,980 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Water Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Funds Available** | | **1,976,353** | **2,751,045** | **2,299,554** | **1,515,173** | **3,109,031** |
| **Revenues** | | | | | | |
| 51-00-3130 | Sales Tax | 474,727 | 480,771 | 511,875 | 500,000 | 608,400 |
| 51-00-3411 | Usage Fees | 1,252,133 | 1,264,344 | 1,318,493 | 1,302,274 | 1,341,343 |
| 51-00-3415 | Late Charges | 10,522 | 16,846 | 13,500 | 19,823 | 20,000 |
| 51-00-3421 | Service Charge | 100 | - | 200 | | 200 |
| 51-00-3422 | Tap Fees | 22,589 | 6,845 | 100,000 | 58,265 | 50,000 |
| 51-00-3500 | Water Lease | 41,156 | 42,262 | 50,000 | 51,239 | 50,000 |
| 51-00-3601 | Interest Earned | 52,512 | 82,258 | 70,000 | 12,423 | 15,000 |
| 51-00-3606 | Hauled | 48,077 | 55,754 | 65,000 | 250,492 | 250,000 |
| 51-00-3695 | Sale of Equipment | - | 2,500 | - | | |
| 51-00-3699 | Other Income | 900 | 600 | 1,000 | 500 | 500 |
| 51-00-3720 | CDPHE Grants | | | 10,000 | | |
| 51-00-3880 | Federal Grant - ARPA | | 448,911 | 448,911 | | |
| 51-00-3890 | DOLA Grant EIAF 9582-Va Can Utilities | | 199,894 | 2,875,000 | 375,000 | |
| 51-00-3891 | CWCB Grants | | 150,176 | - | 289,824 | |
| 51-00-3892 | DOLA Grant EIAF 9726-Va St Utilities | | | | 250,000 | |
| 51-00-3893 | DOLA Grant EIAF 9983-Montane Tank | | | | 1,000,000 | |
| 51-00-3894 | DOLA Grant EIAF 9648-Chi Crk Water | | | | | 1,000,000 |
| 51-00-3895 | DOLA Grant EIAF-9787-Mattie Dam | | | | 200,000 | |
| 51-00-3720 | Miscellaneous Revenue | - | - | - | - | - |
| **Total Revenues** | | **1,902,714** | **2,751,161** | **5,463,979** | **4,309,840** | **3,335,443** |
| **Expenditures--Operations** | | | | | | |
| 51-00-4102 | Salaries | 32,434 | 104,454 | 104,339 | 110,967 | 89,588 |
| 51-00-4103 | Hourly | 93,630 | 128,431 | 144,156 | 124,720 | 144,565 |
| 51-00-4104 | Overtime | 4,865 | 4,986 | 7,140 | 5,001 | 4,000 |
| 51-00-4105 | Holiday | 746 | 1,038 | 1,020 | 1,020 | 1,020 |
| 51-00-4201 | FICA | 7,632 | 8,665 | 15,913 | 16,000 | 14,517 |
| 51-00-4202 | Medicare | 1,785 | 2,027 | 3,721 | 3,600 | 3,395 |
| 51-00-4203 | Health Ins. | 34,511 | 35,264 | 39,677 | 54,000 | 61,290 |
| 51-00-4204 | Life Ins. | 164 | 194 | 173 | 240 | 240 |
| 51-00-4205 | Retirement | 4,376 | 10,919 | 12,330 | 20,000 | 20,000 |
| 51-00-4206 | Unemployment | 263 | 298 | 294 | 600 | 300 |
| 51-00-4207 | Disability Insurance | 985 | 1,349 | 1,373 | 2,000 | 2,000 |
| 51-00-4209 | Dental Insurance | 1,585 | 1,354 | 1,491 | 1,800 | 1,890 |
| 51-00-4301 | Compensated Absence Expense | - | 3,671 | - | | |
| 51-00-5000 | Plant Operations Contractual | 42 | 7,468 | 75,000 | 150,956 | 75,000 |
| 51-00-5101 | Legal | 3,653 | 1,168 | 4,000 | 299 | 3,000 |
| 51-00-5102 | Audit | 3,563 | 2,825 | 2,825 | 3,982 | 3,000 |

## City of IDAHO SPRINGS, Colorado
## 2026 Proposed Budget

### Water Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 51-00-5103 | Design/Engineering | 39,917 | 762 | 5,000 | 4,000 | 5,000 |
| 51-00-5104 | Financial Services | 10,983 | 11,800 | 23,000 | 6,669 | 12,000 |
| 51-00-5106 | IT Consulting | - | 17,387 | 10,332 | 3,820 | 10,000 |
| 51-00-5108 | Other Professional Fees | 24,471 | 14,159 | 30,000 | 28,392 | 30,000 |
| 51-00-5109 | Process Control Equipment | 2,098 | 4,168 | 2,000 | 4,663 | 4,000 |
| 51-00-5201 | Lab Tests | 9,228 | 6,119 | 5,500 | 7,508 | 6,000 |
| 51-00-5202 | Trash Disposal | 1,306 | 2,534 | 3,000 | 2,248 | 2,500 |
| 51-00-5204 | Repair/Maint-Plant | 2,270 | 5,326 | 5,400 | 4,748 | 5,000 |
| 51-00-5205 | Repair/Maint-Distribution | - | - | - | | |
| 51-00-5206 | Chicago Creek Sanitation District | - | - | 3,000 | | |
| 51-00-5207 | Repair/Maint.-Services | 3,739 | 5,386 | 6,000 | 20,000 | 10,000 |
| 51-00-5208 | Repair/Maint. - Instruments | 401 | 2,313 | 2,500 | 2,739 | 4,000 |
| 51-00-5209 | Instrument Calibration | 17,190 | 16,830 | 20,000 | 24,284 | 22,000 |
| 51-00-5212 | Training | 329 | 2,979 | 3,000 | | 3,000 |
| 51-00-5213 | Medical | - | - | 100 | | |
| 51-00-5215 | Employee Incentive | 1,047 | 459 | 300 | 500 | 500 |
| 51-00-5300 | CIRSA W/C Insurance | 3,348 | 3,069 | 3,500 | 5,695 | 5,828 |
| 51-00-5301 | CIRSA P/C Insurance | 14,032 | 21,771 | 18,000 | 45,595 | 119,447 |
| 51-00-5302 | Discharge Permits/Licenses | 1,446 | 1,818 | 2,000 | 2,319 | 2,400 |
| 51-00-5303 | Telephone | 1,859 | 2,530 | 2,000 | 2,359 | 2,500 |
| 51-00-5304 | Dues & Publications | 500 | 862 | 1,000 | 2,582 | 2,500 |
| 51-00-5305 | Travel & Meals | - | - | 100 | | |
| 51-00-5309 | Contract Office Equipment | 26,958 | 96,542 | 30,000 | 10,984 | 30,000 |
| 51-00-5310 | Postage | 1,663 | 2,416 | 1,500 | 2,475 | 2,500 |
| 51-00-5312 | Legal Publications | - | - | 500 | | |
| 51-00-5313 | Advertising | - | - | 100 | | |
| 51-00-5314 | Insurance Deductible | - | - | 2,000 | | |
| 51-00-5316 | Recording Documents | - | - | 100 | | |
| 51-00-5325 | Printing | 1,047 | 3,428 | 1,000 | 100 | |
| 51-00-5330 | Communication Equipment | - | - | 100 | | |
| 51-00-5335 | Cell/Internet Service | 7,157 | 5,519 | 8,000 | 4,364 | 5,000 |
| 51-00-6001 | Electricity & Gas | 85,430 | 84,323 | 85,000 | 70,867 | 70,000 |
| 51-00-6004 | Materials/Supplies/Plant | 677 | 895 | 2,000 | 25 | 2,000 |
| 51-00-6007 | Materials/Supplies/Equip | 3,308 | 926 | 1,000 | 6 | 1,000 |
| 51-00-6010 | Materials/Supplies/Office | 76 | 689 | 1,000 | 300 | 500 |
| 51-00-6012 | Gas/Oil-Equipment | 109 | 723 | 1,100 | 1,000 | 1,000 |
| 51-00-6022 | Safety Items | 453 | 953 | 800 | 500 | 800 |
| 51-00-6025 | Tools | 73 | 35 | 200 | 200 | 200 |
| 51-00-6040 | Occupational Equip/Safety | - | 72 | 500 | 100 | 400 |
| 51-00-6050 | Water Sewer | 288 | - | | | |
| 51-00-6150 | Fleet Repair & Maintenance | 999 | 1,294 | 1,000 | 784 | 1,000 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Water Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 51-00-6191 | Fleet Fuel | 2,777 | 1,981 | 3,000 | 1,553 | 2,000 |
| 51-00-6192 | Fleet Tires | 1,999 | 406 | 1,000 | 1,508 | 1,200 |
| 51-00-6201 | Chemicals-Chlorine | 19,105 | 17,105 | 18,000 | 14,000 | 18,000 |
| 51-00-6207 | Chemicals/Lab | 768 | 601 | 2,000 | 1,717 | 2,000 |
| 51-00-6210 | Chemicals-Misc. | 9,520 | 5,586 | 8,000 | 9,617 | 8,000 |
| 51-00-6215 | Chemicals - Citric Acid | - | 1,422 | 2,000 | | 2,000 |
| 51-00-6216 | Chemicals-Sodium Hydroxide | - | 1,852 | 3,000 | 3,633 | 4,000 |
| 51-00-6500 | Miscellaneous Expenses | 493 | - | - | 431 | |
| 51-00-7010 | Office Equipment/Computer | - | 2,475 | 2,000 | | 2,000 |
| 51-00-7011 | Computer Software | - | 54 | 54 | | |
| 51-10-9800 | Depr. & Amort. Expense | - | - | - | - | - |
| Total Expenditures--Operations | | 487,297 | 663,680 | 734,138 | 787,470 | 824,080 |
| **Expenditures--Distribution** | | | | | | |
| 51-15-4102 | Salaries | 31,165 | 39,440 | 38,465 | 6,200 | |
| 51-15-4103 | Hourly | 48,680 | 43,197 | 41,273 | 46,000 | 74,670 |
| 51-15-4104 | Overtime | 3,794 | 3,327 | 4,000 | 4,000 | 4,000 |
| 51-15-4201 | FICA | 5,049 | 5,179 | 5,037 | 3,400 | 4,630 |
| 51-15-4202 | Medicare | 1,181 | 1,211 | 1,178 | 800 | 1,083 |
| 51-15-4203 | Health Ins. | 7,917 | 9,214 | 10,205 | 8,000 | 9,080 |
| 51-15-4204 | Life Ins. | 82 | 95 | 96 | 74 | 90 |
| 51-15-4205 | Retirement | 329 | 6,710 | 6,515 | 3,200 | 3,200 |
| 51-15-4206 | Unemployment | 159 | 170 | 165 | 110 | 170 |
| 51-15-4207 | Disability Insurance | 494 | 778 | 788 | 500 | 500 |
| 51-15-4209 | Dental Insurance | 310 | 342 | 352 | 260 | 273 |
| 51-15-5111 | Maintenance Leak Detection | - | - | 1,500 | | |
| 51-15-5205 | Repair/Maint-Distribution | 1,830 | 1,816 | 5,000 | 3,717 | 5,000 |
| 51-15-5206 | Repair/Maint Hydrants | 19 | 388 | 3,000 | 600 | 1,000 |
| 51-15-5212 | Training | - | - | 350 | | |
| 51-15-5309 | Contract equipment | 8,392 | - | - | | |
| 51-15-6003 | Materials/Supplies/Reservoir | 508 | 420 | 3,000 | 500 | 3,000 |
| 51-15-6005 | Materials/Supplies/Distrib. | 7,747 | 3,446 | 6,000 | 1,293 | 5,000 |
| 51-15-6006 | Materials/Supplies/Hydrant | 339 | - | 3,000 | 500 | 3,000 |
| 51-15-6022 | Safety Items | 165 | 240 | 500 | | 500 |
| 51-15-6025 | Tools | 510 | 4,500 | 500 | 118 | 500 |
| 51-15-6150 | Fleet Repair & Maintenance | | | 10,000 | | 30,000 |
| 51-15-7006 | Meters/Antenna Read Box | 74,889 | 37,160 | | 12,996 | 50,000 |
| Total Expenditures--Distribution | | 193,558 | 157,633 | 140,924 | 92,268 | 195,696 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Water Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Expenditures--Capital Projects** | | | | | | |
| | Land Acquisition - Reservoir | | 509,008 | | | |
| 51-72-7310 | Water Treatment Plant Upgrades | 13,210 | 10,473 | 150,000 | 259,671 | 50,000 |
| 51-72-7320 | Water Distribution Projects | 225,214 | 2,137,182 | 5,500,000 | 1,500,000 | 3,650,000 |
| 51-73-7310 | Mattie Dam Improvements | 104,925 | 786,138 | | | |
| 51-73-7313 | Water Treatment Plant Upgrades | | 115,110 | | | |
| 51-73-7315 | Capital Outlay - Equipment | | 56,320 | | | 15,000 |
| Total Expenditures--Capital Projects | | 343,349 | 3,614,231 | 5,650,000 | 1,759,671 | 3,715,000 |
| **Expenditures--Debt Service** | | | | | | |
| 51-79-5108 | Bank Fees | 105 | - | - | - | - |
| 51-79-8131 | Lease-Interest Expense | 28,950 | 2,314 | - | - | - |
| 51-79-8140 | 2004 CWCB Note--Principal | 47,164 | 49,576 | 52,112 | 52,112 | 54,778 |
| 51-79-8141 | 2004 CWCB Note--Interest | 27,600 | 25,095 | 24,461 | 24,461 | 21,795 |
| Total Expenditures--Debt Service | | 103,819 | 76,985 | 76,573 | 76,573 | 76,573 |
| **Total Expenditures** | | **1,128,023** | **4,512,529** | **6,601,635** | **2,715,982** | **4,811,349** |
| **Transfers In/(Out)** | | | | | | |
| 51-00-3921 | Transfer from STI Fund | - | 64,610 | - | - | - |
| 51-00-3923 | Transfer from Street 1% Fund | - | 460,886 | - | - | - |
| **Total Transfers In/(Out)** | | **-** | **525,496** | **-** | **-** | **-** |
| **Ending Funds Available** | | **2,751,045** | **1,515,173** | **1,161,898** | **3,109,031** | **1,633,124** |
| Target Operating Reserves @ 20% of expenditures + | | | | | 619,769 | 1,038,843 |
| TABOR Reserve @ 3% of expenditures | | | | | 81,479 | 144,340 |
| Uncommitted/Unreserved | | | | | 2,407,782 | 449,941 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Wastewater Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Funds Available** | | **1,650,110** | **1,734,123** | **5,811,949** | **1,034,891** | **682,760** |
| **Revenues** | | | | | | |
| 52-00-3130 | Sales Taxes | 474,727 | 480,771 | 511,875 | 500,000 | 608,400 |
| 52-00-3411 | User Fees | 1,251,136 | 1,216,864 | 1,210,279 | 1,241,201 | 1,266,025 |
| 52-00-3415 | Late Charges | 8,755 | 13,266 | 11,000 | 16,092 | 16,000 |
| 52-00-3421 | Service | - | - | - | | |
| 52-00-3422 | Tap Fees | - | 13,372 | 20,000 | 60,265 | 20,000 |
| 52-00-3601 | Interest Earned | 42,226 | 58,719 | 50,000 | 7,267 | 10,000 |
| 52-00-3695 | Sale of Equipment | - | 2,500 | - | | |
| 52-00-3699 | Other Income | 4,800 | 6,200 | 6,000 | 4,800 | 4,800 |
| 52-00-3720 | CDPHE Grants | - | - | 10,000 | 10,000 | |
| 52-00-3890 | DOLA Grant EIAF 9582-Va Can Utilities | - | - | 875,000 | 375,000 | |
| 52-00-3892 | DOLA Grant EIAF 9726-Va St Utilities | | | | 250,000 | |
| **Total Revenues** | | **1,781,644** | **1,791,692** | **2,694,154** | **2,464,625** | **1,925,225** |
| **Expenditures--Operations** | | | | | | |
| 52-00-4102 | Salaries | 32,434 | 104,454 | 106,245 | 110,967 | 89,588 |
| 52-00-4103 | Hourly | 93,630 | 128,431 | 146,752 | 124,720 | 144,565 |
| 52-00-4104 | Overtime | 4,865 | 4,985 | 6,630 | 5,001 | 6,000 |
| 52-00-4105 | Holiday | 746 | 1,038 | 842 | 1,100 | 825 |
| 52-00-4201 | FICA | 7,631 | 8,665 | 16,149 | 14,151 | 14,517 |
| 52-00-4202 | Medicare | 1,784 | 2,027 | 3,777 | 3,309 | 3,395 |
| 52-00-4203 | Health Insurance | 31,310 | 35,263 | 39,677 | 52,500 | 59,588 |
| 52-00-4204 | Life Ins. | 164 | 194 | 173 | 229 | 229 |
| 52-00-4205 | Retirement | 4,376 | 10,919 | 12,330 | 18,548 | 18,548 |
| 52-00-4206 | Unemployment | 263 | 297 | 294 | 484 | 484 |
| 52-00-4207 | Disability Insurance | 985 | 1,348 | 1,373 | 2,011 | 2,011 |
| 52-00-4209 | Dental Insurance | 1,586 | 1,354 | 1,491 | 1,747 | 1,834 |
| 52-00-4301 | Compensated Absence Expense | - | 3,393 | - | | |
| 52-00-5000 | Plant Operations Contractual | 18,774 | 9,526 | 42,000 | 100,000 | 52,200 |
| 52-00-5101 | Legal | - | - | 1,000 | | 1,000 |
| 52-00-5102 | Audit | 3,563 | 2,825 | 2,550 | 3,982 | 4,000 |
| 52-00-5103 | Design/Engineering | - | 306 | 2,000 | | 2,000 |
| 52-00-5104 | Financial Services | 22,255 | 11,800 | 13,000 | 17,460 | 18,000 |
| 51-00-5106 | IT Consulting | - | 17,378 | 10,332 | 3,819 | 4,000 |
| 52-00-5108 | Other Professional Fees | 14,277 | 25,226 | 33,000 | 14,869 | 20,000 |
| 52-00-5109 | Process Control Equipment | 3,288 | 1,062 | 2,000 | 1,400 | 2,000 |
| 52-00-5201 | Lab Tests | 16,131 | 7,899 | 10,000 | 8,047 | 10,000 |
| 52-00-5202 | Disposal-Trash | 5,441 | 5,436 | 6,000 | 6,163 | 6,200 |
| 52-00-5204 | Repair/Maint.-Plant | 13,802 | 2,134 | 15,000 | 5,135 | 6,000 |
| 52-00-5206 | Ch. Creek San Dist Maint Fee | 2,034 | 5,671 | - | 2,076 | |
| 52-00-5207 | Repair/Maint-Services | 7,692 | 3,340 | 5,500 | 17,547 | 10,000 |
| 52-00-5208 | Repair Maint - Instruments | 449 | 3,878 | 5,500 | 9,472 | 10,000 |
| 52-00-5209 | Instrument Calibration | 22,555 | 21,849 | 33,000 | 33,340 | 33,000 |
| 52-00-5212 | Training | 1,518 | 2,345 | 4,000 | 1,000 | 2,000 |
| 52-00-5213 | Medical | - | - | - | | |
| 52-00-5215 | Employee Incentive | 872 | 424 | 500 | 300 | 300 |

## City of IDAHO SPRINGS, Colorado
## 2026 Proposed Budget

### Wastewater Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 52-00-5250 | Sludge Removal | 39,519 | 39,256 | 45,000 | 21,233 | 40,000 |
| 52-00-5300 | Cirsa W/C Insurance | 3,348 | 4,964 | 5,000 | 5,695 | 5,828 |
| 52-00-5301 | CIRSA P/C Insurance | 14,032 | 21,771 | 22,000 | 45,595 | 119,447 |
| 52-00-5302 | Discharge Permits/Licenses | 5,083 | 10,001 | 15,000 | 6,051 | 6,500 |
| 52-00-5303 | Telephone | 1,076 | 1,604 | 1,200 | 2,237 | 2,300 |
| 52-00-5305 | Travel & Meals | - | - | 150 | 150 | 150 |
| 52-00-5309 | Contract Office Equipment | 2,225 | 18,985 | 20,000 | 4,320 | 5,000 |
| 52-00-5310 | Postage & Shipping | 1,310 | 1,889 | 2,000 | 2,475 | 2,500 |
| 52-00-5312 | Legal Publications | - | - | 300 | | |
| 52-00-5313 | Advertising | - | - | - | | |
| 52-00-5314 | Insurance Deductible | - | - | 2,000 | 10,584 | 2,000 |
| 52-00-5316 | Recording Documents | - | 260 | 300 | | |
| 52-00-5325 | Printing | 1,215 | 786 | 1,200 | 100 | 500 |
| 52-00-5330 | Communication Equipment | - | - | - | | |
| 52-00-5335 | Cell/Internet Service | 35,680 | 28,835 | 35,000 | 27,856 | 30,000 |
| 52-00-5390 | UCCWA | 2,062 | 2,062 | 2,062 | | 2,062 |
| 52-00-6001 | Utilities | 181,683 | 186,884 | 200,000 | 127,213 | 180,000 |
| 52-00-6004 | Materials/Supplies/Plant | 2,432 | 3,067 | 4,200 | 523 | 3,000 |
| 52-00-6007 | Materials/Supplies/Equip | 1,143 | - | 3,000 | 165 | 2,000 |
| 52-00-6010 | Materials/Supplies/Office | 1,224 | 333 | 1,000 | 619 | 1,000 |
| 52-00-6012 | Gas/Oil-Equipment | 131 | 1,608 | 2,500 | 2,095 | 2,100 |
| 52-00-6022 | Safety Items | 62 | 945 | 900 | 328 | 500 |
| 52-00-6025 | Tools | 14 | 232 | 500 | 321 | 500 |
| 52-00-6030 | Uniforms | - | - | 200 | | 200 |
| 52-00-6040 | Occupational Equip/Safety | 375 | 10 | 500 | 87 | 500 |
| 52-00-6150 | Fleet Maint | 860 | 1,040 | 1,000 | 288 | 1,000 |
| 52-00-6191 | Fleet Fuel | 2,777 | 2,082 | 2,000 | 1,553 | 2,000 |
| 52-00-6192 | Fleet Tires | 645 | 406 | 1,500 | 2,078 | 1,500 |
| 52-00-6193 | Fleet Supplies | 51 | 6 | 250 | | 250 |
| 52-00-6201 | Chemicals-Chlorine | - | - | 200 | | 200 |
| 52-00-6205 | Chemicals-Sulfur Dioxide | - | - | 350 | | 350 |
| 52-00-6206 | Chemicals-Polymer | | | 22,000 | 12,824 | 15,000 |
| 52-00-6207 | Chemicals/Lab | 12,585 | 4,387 | 5,000 | 4,040 | 5,000 |
| 52-00-6210 | Chemicals-Misc. | 9,890 | 13,735 | 20,000 | - | 15,000 |
| 52-00-6500 | Miscellaneous Expenses | - | 10,000 | - | 633 | 5,000 |
| 52-00-7010 | Office Equipment/Computer | 1,015 | 2,475 | 1,000 | | 1,000 |
| 52-00-7011 | Computer Software | - | 48 | 50 | | 100 |
| 52-00-9110 | Cap Improvemts-Other | 7035 | - | | | |
| 52-10-9800 | Deprec. & Amort. Expense | - | - | - | | |
| Total Expenditures--Operations | | **639,898** | **781,138** | **938,477** | **838,440** | **974,771** |

**Expenditures--Collection**

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 52-16-4102 | Salaries | 31,165 | 39,440 | 38,465 | 6,200 | |
| 52-16-4103 | Hourly | 48,680 | 43,197 | 41,273 | 45,761 | 74,670 |
| 52-16-4104 | Overtime | 3,794 | 3,327 | 4,000 | 3,851 | 4,000 |
| 52-16-4201 | FICA | 5,048 | 5,179 | 5,036 | 3,213 | 4,630 |
| 52-16-4202 | Medicare | 1,181 | 1,211 | 1,178 | 752 | 1,083 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Wastewater Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| 52-16-4203 | Health Insurance | 7,917 | 9,214 | 10,205 | 7,448 | 8,453 |
| 52-16-4204 | Life Ins. | 82 | 94 | 96 | 72 | 90 |
| 52-16-4205 | Retirement | 329 | 6,710 | 6,515 | 3,077 | 3,077 |
| 52-16-4206 | Unemployment | 159 | 169 | 165 | 108 | 170 |
| 52-16-4207 | Disability Insurance | 493 | 778 | 788 | 488 | 488 |
| 52-16-4209 | Dental Insurance | 310 | 342 | 352 | 251 | 273 |
| 52-16-5205 | Repair/Maint.-Collection | 18 | 449 | 2,500 | 36,879 | 75,000 |
| 52-16-5212 | Training | - | - | 500 | | |
| 52-16-6005 | Materials/Supplies/Collection | 2,510 | 2,763 | 5,000 | 2,349 | 3,000 |
| 52-16-6022 | Safety Items | 120 | - | 750 | | 750 |
| 52-16-6025 | Tools | 134 | - | 1,000 | 500 | 1,000 |
| 52-16-6191 | Fleet Fuel | 51 | - | - | | |
| 52-16-7007 | Equipment Purchase | - | - | 1,000 | | |
| Total Expenditures--Collection | | 101,991 | 112,873 | 118,823 | 110,949 | 176,684 |
| **Expenditures--Capital Projects** | | | | | | |
| 52-72-7310 | WWTP Upgrades | 95,120 | 13,686 | 200,000 | 148,919 | 50,000 |
| 52-72-7320 | WW Collection Projects | 13,527 | 14,484 | 2,500,000 | 1,500,000 | - |
| 51-73-7315 | Capital Outlay - Equipment | | | | | 15,000 |
| Total Expenditures--Capital Projects | | 108,647 | 28,170 | 2,700,000 | 1,648,919 | 65,000 |
| **Expenditures--Debt Service** | | | | | | |
| 52-79-8101 | 2020 CWRPDA--Principal | 94,853 | 95,328 | 95,805 | 95,805 | 96,284 |
| 52-79-8102 | 2020 CWRPDA--Interest | 14,292 | 13,817 | 13,419 | 13,419 | 12,939 |
| 52-79-8109 | 2019 CWRPDA--Principal | 95,566 | 96,044 | 96,525 | 96,525 | 97,008 |
| 52-79-8110 | 2019 CWRPDA--Interest | 13,578 | 13,099 | 12,699 | 12,699 | 12,215 |
| 52-00-8131 | Lease - Interest Expense | 1,015 | 455 | - | | |
| 52-00-8161 | 2018 Stx Impvt Adv--Prin | 179,443 | - | | | |
| 52-00-8171 | 2019 Stx Imprvt Adv--Prin | 448,348 | 1,350,000 | | | |
| | | | | | | - |
| Total Expenditures--Debt Service | | 847,095 | 1,568,743 | 218,448 | 218,448 | 218,447 |
| **Total Expenditures** | | **1,697,631** | **2,490,924** | **3,975,748** | **2,816,756** | **1,434,902** |
| **Transfers In/(Out)** | | | | | | |
| 52-00-3921 | Transfer from STI Fund | - | - | - | - | - |
| **Total Transfers In/(Out)** | | - | - | - | - | - |
| **Ending Funds Available** | | **1,734,123** | **1,034,891** | **4,530,355** | **682,760** | **1,173,083** |
| Target Operating Reserves @ 20% of expenditures + | | | | | 781,799 | 505,428 |
| TABOR Reserve @ 20% of expenditures | | | | | 84,503 | 43,047 |

## City of IDAHO SPRINGS, Colorado
## 2026 Proposed Budget

### Parking Enterprise Fund

| | | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|---|
| **Beginning Funds Available** | | **362,333** | **660,097** | **975,987** | **1,015,013** | **1,220,563** |
| **Revenues** | | | | | | |
| 59-00-3135 | Bond Proceeds | - | - | | | |
| 59-00-3491 | Parking Fees | 595,232 | 680,763 | 580,000 | 603,360 | 970,000 |
| 59-00-3601 | Interest Earned | 11,442 | 29,128 | 25,000 | 25,176 | 35,000 |
| 59-00-3790 | Contributions | - | - | | - | |
| 59-00-3791 | Federal Highway Admin Grant | - | - | 3,235,200 | 700,000 | 1,710,000 |
| 59-00-3891 | P.I.L.O. Construction | 10,000 | 1,833 | 833 | 2,000 | 2,000 |
| | Loan Proceeds - Land Purchase | | 914,000 | | | |
| **Total Additions** | | **616,673** | **1,625,724** | **3,841,033** | **1,330,536** | **2,717,000** |
| **Expenditures** | | | | | | |
| 59-70-4102 | Salaries | - | 47,601 | 48,552 | 53,996 | 46,379 |
| 59-70-4103 | Administrative Hourly | - | 20,174 | 20,578 | 16,900 | 107,469 |
| 59-70-4104 | Overtime | - | | - | 114 | 227 |
| 59-70-4201 | FICA | - | | - | 4,268 | 4,268 |
| 59-70-4202 | Medicare | - | | - | 997 | 2,231 |
| 59-70-4203 | Health Ins. | - | | - | 11,332 | 11,332 |
| 59-70-4204 | Life Ins. | - | | - | 53 | 53 |
| 59-70-4205 | Retirement | - | | - | 3,435 | 2,127 |
| 59-70-4206 | Unemployment Ins. | - | | - | 144 | 144 |
| 59-70-4207 | Disability Insurance | - | | - | 575 | 575 |
| 59-70-4209 | Dental Insurance | - | | - | 396 | 396 |
| 59-70-4301 | Compensated Absence Expense | - | 2,638 | - | - | |
| 59-70-5102 | Audit | - | 226 | 204 | - | 204 |
| 59-70-5104 | Financial Services | - | 1,200 | 1,260 | - | 1,260 |
| 59-70-5108 | Design/Engineering | 175,906 | - | 3,129,000 | 700,000 | 1,710,000 |
| 59-70-7901 | Capital Projects | 19,543 | 914,000 | 200,000 | 70,000 | 1,000,000 |
| 59-70-7905 | Mobility Hub Project | 51,938 | 30,763 | | | |
| 59-70-7906 | CAPITAL PROJ - PARKING IMPROVE | 71,523 | - | | | 50,000 |
| 59-79-8140 | Lease Purch 1856 Colo-Principa | | 218,750 | | 218,750 | 218,750 |
| 59-79-8141 | Lease Purch 1856 Colo--Int | | 24,609 | | 32,813 | 21,875 |
| 59-79-8145 | Lease Purch Harmon-Principal | | 9,750 | | 9,750 | 9,750 |
| 59-79-8146 | Lease Purch Harmon-Interest | | 1,097 | | 1,463 | 488 |
| **Total Expenditures** | | **318,910** | **1,270,808** | **3,399,594** | **1,124,986** | **3,187,528** |
| **Transfers In/(Out)** | | | | | | |
| 59-00-3910 | Transfer from General Fund | - | - | - | - | - |
| 59-00-3921 | Transfer from Sales Tax Impvt Fund | - | - | - | - | - |
| **Total Transfers In/(Out)** | | - | - | - | - | - |
| **Ending Funds Available** | | **660,097** | **1,015,013** | **1,417,427** | **1,220,563** | **750,035** |
| Target Operating Reserves @ 20% of expenditures + | | | | | 224,997 | 637,506 |

# City of IDAHO SPRINGS, Colorado
# 2026 Proposed Budget

## Hansen's Cemetery Trust Fund

| | Actual 2023 | Actual 2024 | Budget 2025 | Estimated Actual 2025 | Proposed 2026 |
|---|---|---|---|---|---|
| **Beginning Funds Available** | **9,488** | **9,727** | **10,127** | **10,112** | **10,412** |
| **Additions** | | | | | |
| 15-00-3601 Interest Earned | 239 | 385 | 400 | 300 | 300 |
| **Total Additions** | **239** | **385** | **400** | **300** | **300** |
| **Deductions** | | | | | |
| 15-70-7100 Capital Projects | - | - | - | - | - |
| **Total Deductions** | - | - | - | - | - |
| **Ending Funds Available** | **9,727** | **10,112** | **10,527** | **10,412** | **10,712** |

Research Update:

# Idaho Springs, CO Series 2018 Sales Tax Revenue Bond Rating Affirmed At 'A-'

**November 17, 2025**

Primary Contact

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## Overview

- S&P Global Ratings affirmed its 'A-' rating on Idaho Springs, Colo.'s series 2018 sales tax revenue bonds.
- The outlook is stable.

## Rationale

### Security

The series 2018 bonds are secured by a first lien pledge of a 1% street tax (a sales tax), as well as a 0.5% sales tax. In order to issue additional bonds, legal provisions include an additional bonds test (ABT) that requires 1.5x coverage on outstanding and proposed bonds from total sales and use tax revenue generated during 12 of the past 18 consecutive months. In November 2014, voters approved the 1% street tax, and in November 2017, voters authorized the sales tax bonds issued up to $18 million, with a maximum repayment amount of $1.8 million annually. Salex tax proceeds are financing road improvement projects throughout the city.

### Credit highlights

The rating reflects the city's stable sales tax collections and debt service coverage, offset by its economic base that has a small population and is largely dependent on tourism and seasonal cyclicality. Idaho Springs is located approximately 33 miles west of Denver, along the Interstate 70 (I-70) corridor through the Rocky Mountains. The city serves as a commercial hub for travelers making their way into Colorado's western Rocky Mountain range for outdoor activities. The city's population has incrementally grown over the last decade, totaling just under 2,000 today. Incomes have also improved, with per capita and median household incomes both surpassing 100% of national levels at 107% and 157%, respectively as of fiscal 2024. The city's tax collections have grown by a cumulative 40% between fiscal 2019 and fiscal 2024, with debt service coverage at 2.48x in fiscal 2024. While sales tax revenues have declined nationally due to subdued consumer sentiment, we expect sales tax collections, and resultingly debt service coverage, will demonstrate relative resilience in Idaho Springs, as there are several economic development projects coming online in fiscal 2026 within the city that are expected to add sales tax revenue, including the opening of a gondola, a new restaurant at the peak of the mountain, and at least 151 additional parking spaces, and increase visitation interest due to the city's investment in more focused marketing efforts.

We view the legal provisions as good, as the city has an ABT of 1.50x maximum annual debt service (MADS) for any new sales tax issuance, and a debt service reserve fund, which will be funded at the lowest of 10% of the stated principal amount, 100% of MADS, or 125% of average annual debt service. The debt service reserve fund will funded through a surety.

The rating further reflects our view of:

- The city's relatively weak economic base, in our opinion, with a sales tax base that is subject to cyclicality and seasonality, as well as county concentration in what we view as volatile industries such as mining, oil, and gas extraction. However, somewhat offsetting these factors are the city's improved local incomes exceeding the national average, incremental local population growth over the last decade, and access to the broader Denver metropolitan area;
- Adequate coverage, with the city's ABT at 1.5x MADS;
- Pledged sales tax revenues that have provided healthy over 2.0x MADS coverage since 2021;
- Historically low volatility in the pledged sales taxes;
- Close obligor linkage between the priority-lien pledge and the city's general creditworthiness given the flow of funds; and
- Idaho Springs' general creditworthiness, which does not constrain the rating on the city's sales tax revenue bonds. The city's general fund has reported deficits in recent years due to planned draws from fund balance for capital projects. The city has incrementally drawn on reserves for several years after building them up for economic development projects; available general fund reserves were at about 75% of revenue as of fiscal 2019, and the city projects reserves will be about $604,000 at the end of fiscal 2026, which we estimate will be around 14% of revenue. Overall, we do not expect our view of Idaho Springs to materially weaken during the two-year outlook period.

## Environmental, social, and governance

Environmental factors are a moderately negative consideration in our credit rating analysis for Colorado. The state has elevated risk of wildfires, as well as water scarcity stemming from drought conditions and because limited supplies of Colorado River drinking water compete with a growing population. We expect the state will factor this into its long-term plans. Given Idaho Springs is located in a wildland interface zone, the city regularly updates its fire mitigation plan, participates in the county's monthly natural hazard mitigation planning, and works closely with the local fire authority to mitigate fire risk in the area. It recently funded two full-time local firefighters at the Idaho Springs Fire Station and has two shift volunteers to total four firefighters 24 hours a day to reduce emergency response call time; its capital plan includes continued waterline maintenance to ensure proper functioning of water lines and water pressure in an emergency scenario.  Social and governance factors are neutral in our credit rating analysis.

# Outlook

The stable outlook reflects our view that the city will continue to benefit from its location as a major stop along the I-70 highway and that the sales tax coverage will meet at least its 1.5x requirement, supported by continued economic development efforts. We do not anticipate changing the rating during the outlook's two-year horizon.

## Downside scenario

Should the city's sales tax revenue decline and coverage significantly diminish, we could lower the rating.

## Upside scenario

Should the city's tax base significantly diversify, resulting in larger sales tax revenue and stronger MADS coverage in line with those of higher-rated peers, we could raise the rating.

### Idaho Springs, Colorado--key credit metrics

| | Metric |
|---|---|
| **Economic data** | |
| Economy | Weak |
| EBI level per capita % of U.S. | 157 |
| Statewide revenue base | No |
| Population (obligor) | 1,926 |
| Population (MSA) | 3,052,498 |
| **Financial data** | |
| Revenue volatility | Low |
| Coverage and liquidity | Adequate |
| Baseline coverage assessment | MADS |
| MADS coverage (x) | 2.01 |
| MADS year | 2041 |
| Annual debt service coverage (x) | 2.48 |
| 2-year pledged revenue change (%) | 8.65 |
| **Bond provisions** | |
| ABT (x) | 1.50 |
| ABT type | MADS |
| ABT period | Historical |
| DSRF type | Lowest of 3-pronged test |
| **Obligor relationship** | |
| Obligor linkage | Close |
| PL rating limit (number of notches above OC) | 1 |

Data points and ratios may reflect analytical adjustments. EBI--Effective buying income. MSA--Metropolitan statistical area. MADS-Maximum annual debt service. ABT--Additional bonds test. DSRF--Debt service reserve fund. PL--Priority lien. OC--Obligor creditworthiness. N/A--Not available. 3-pronged test--MADS, 10% of principal, or 125% of average annual debt service.

| **Ratings List** | |
|---|---|
| **Ratings Affirmed** | |
| **Local Government** | |
| Idaho Springs, CO Gross Receipts Tax | A-/Stable |

The ratings appearing below the new issues represent an aggregation of debt issues (ASID) associated with related maturities. The maturities similarly reflect our opinion about the creditworthiness of the U.S. Public Finance obligor's legal pledge for payment of the financial obligation. Nevertheless, these maturities may have different credit ratings than the rating presented next to the ASID depending on whether or not additional legal pledge(s) support the specific maturity's payment obligation, such as credit enhancement, as a result of defeasance, or other factors.

CITY OF IDAHO SPRINGS, COLORADO

**RULES OF CONDUCT FOR MEETINGS**

Section 1. Purpose.

The purpose of this document is to set forth rules of conduct for meetings and City business of Idaho Springs, including rules of procedure for meetings, so that business coming before Idaho Springs is conducted in an orderly and efficient manner, and that City Council members are fully apprised of the Rules.

Rule 1. Agendas. Preparation of a meeting agenda and scheduling of matters coming before the City Council results in a more efficient meeting and allows Council members to prepare for the meeting.

- Agendas for all regular meetings, work sessions, and special meetings of the City Council shall be prepared by the City Clerk or their designated agent with approval by the City Administrator in consultation with the Mayor ~~or in their absence, the Mayor Pro-tem~~.
- New~~All~~ items on the regular meeting agenda will usually have gone through a work session ~~or a committee meeting~~ and be scheduled at that time to move to regular session for action.
- Invoices for City Council payment approval need to be received by the City Treasurer or their designated agent before Tuesday 6:00 p.m. the week before the meeting.
- All supporting materials for any agenda item need to be received by the City Clerk or their designated agent before Wednesday~~Thursday~~ ~~12~~6:00 p.m. ~~(noon)~~ the week before the meeting.
- The agenda shall be finalized by Wednesday~~Thursday~~ ~~12~~6:00 p.m. ~~(noon)~~ the week before the meeting.
- Meeting agenda packets will be finalized, posted on the City's website, and distributed to City Council members by close of business on Thursday the week before the meeting.
- Holidays when City offices are closed that impact this schedule may require the deadlines to be be moved up a day.
- In the event an item proposed by a Department Head is not scheduled on the agenda, such matter may not be discussed by the City Council absent the express consent of a majority of the City Council members with an amendment at "AGENDA APPROVAL".
- SCHEDULED AND UNSCHEDULED PUBLIC COMMENT will be allowed a three-~~-~~minute opportunity to address Council with no action from Council.
- PUBLIC COMMENT REQUESTS, AND POSSIBLE ACTION are items that must have documentation to the City Clerk or their designated agent by Wednesday~~Thursday~~ ~~12~~6:00 p.m. ~~(noon)~~ the week before the meeting.

Rule 2. Requests. Any request from the public shall be submitted in writing as further specified by Rule 1. It is the purpose of this Rule to ensure that the public can participate while allowing for due consideration of the issues on the agenda to be discussed at the next meeting by the Council Members.

Rule 3. City Council Material. All documents pertinent to an agenda item, as determined by the City Administrator or City Clerk, shall be given to the City Administrator or City Clerk or their designated agent by Wednesday~~Thursday~~ ~~12~~6:00 p.m. ~~(noon)~~ the week before the meeting, for distribution to all City Council members. Failure to submit such documents within such time may result in the removal of the agenda item and/or postponement of any discussion on such item absent consent of a majority of the City Council members.

Rule 4. Privilege and Confidential Memoranda or Information. It is important that the integrity of the City Council, and its position in matters of negotiation and litigation and other privileged and confidential matters, be preserved. Any material to be distributed that is privileged and confidential shall~~may either~~ be distributed under separate cover to City Council members, to protect its privileged nature~~, or may be made available for review by City Council members qualified to receive such at City Hall, whichever the Mayor or Administrator or his or her discretion deems appropriate~~.

It is the policy of this City Council to ensure that any documents prepared which are privileged and confidential not be distributed to or discussed by any person with third parties. No City Council member shall distribute such materials or discuss such items with anyone other than City Council members. Any such unauthorized distribution or discussion shall not operate as a waiver by the City Council of the privileged and confidential nature of the documents.

Rule 5. Interaction with Staff. Staff is important to the City and the Council wishes to ensure that the City Administrator and Department Heads have~~staff has~~ adequate direction ~~and review~~ to execute their duties efficiently and in accordance with the City Council's wishes. ~~Any review of City staff shall be done with consideration to staff and in accordance with City employment policies and the Mayor's direction.~~ City Council members shall be courteous when making any special requests of staff and may be required to obtain authorization from the City Administrator~~Mayor~~ before approaching staff with a request.

Rule 6. Personnel. All issues concerning City Staff shall be directed to the ~~Mayor or~~City Administrator and handled by the City as a personnel matter.

Rule 7. Documents. All requests for documents or other material shall be accomplished so as not to unduly burden staff and shall ~~be made in writing~~ allow~~ing~~ staff a minimum of 72 hours to comply.

**IDAHO SPRINGS CITY COUNCIL**
**REGULAR MEETING**
**November 10, 2025**

The City Council of the City of Idaho Springs held a work session regular meeting, and executive session on November 10, 2025, in the city council chambers. Mayor Chuck Harmon called the regular meeting to order at 7:00 p.m.

Answering the roll were: Mayor Chuck Harmon, Councilmember Lisa Manifold, Mayor Pro Tem Jeremy Jones, Councilmember Jim Clark and Councilmember Scott Pennell. Councilmember Kate Collier was absent. Councilmember Janine Mariani attended via zoom. Staff present were City Administrator Andrew Marsh, Assistant City Administrator Guy Patterson, Community Development Planner Dylan Graves and Public Works Director Edward Sigward. Assistant City Attorney Nick Klein attended via zoom.

The Pledge of Allegiance was recited by all present.

**AGENDA APPROVAL**
Mayor Pro Tem Jeremy Jones moved to approve the agenda. Councilmember Pennell seconded, second followed by an all in favor voice vote.

**CONFLICT OF INTEREST**
Councilmember Pennel has a conflict with a bill for the Car Wash.

**APPROVAL OF MINUTES**
Mayor Pro Tem Jeremy Jones moved to approve the minutes of October 27th, 2025, Councilmember Clark seconded, second followed by an all in favor voice vote.

**APPROVAL OF BILLS**
Mayor Pro Tem Jeremy Jones moved to approve the bills to November 10th, Councilmember Manifold seconded. Second followed by an all in favor roll call vote (Councilmember Pennell recused himself from this vote).

**PUBLIC COMMENT – SCHEDULED**
David Michel – 100 Iron Horse Way, Winter Park CO 80482
Mr. Michel is here representing IgadI limited, tenants at 2820 Colorado Blvd. Mr. Michel to speak about parking. First apologize that I am bringing this up, notice was given to my manager and that manager has been terminated. That's why I have not been at council regarding the metered parking. Was not aware of the metered parking as I was not made aware ahead of time. There are 13 parking spots total in front of Mountain Moonshine and IgadI and those are now metered since 10/01/2025. We have received multiple complaints from customers about the metered parking, we have lost about $9,700.00 in revenue due to this metered parking. I have spoken with the Mayor and signage has been placed. This is going to affect us going forward, we see much more traffic in the winter and the summer, so that loss will dramatically go up. There will be a loss of $30,000 to the city because of this loss of revenue from our dispensary. I am asking if the spots in front of our business not be metered or to have the rules changed to allow for 20 to 30 minutes of free parking for our customers.

**UNSCHEDULED PUBLIC COMMENT**
**LIQUOR LICENSING AUTHORITY**
**FINANCE OFFICER**
**RESOLUTIONS**
**ORDINANCE FIRST READING**

**CITY ATTORNEY**

**CITY ADMINISTRATOR**
Staff report submitted with no requests for action.   Mr. Marsh reminded council that a work session is scheduled for Monday November 17th at 5:30 pm to speak about updated proposed 2026 budget. Councilmember Manifold asked Mr. Marsh what the top reason was from his discussion about why Idaho Springs was not awarded the RAISE grant.  Mr. Marsh reminded council that no awards have been given in Colorado, it was the end of the funding period for that grant program.  There were about 12 awarded, it was extremely competitive, but we did not come even close.  Councilmember Manifold asked if we will be applying next year.  Mr. Marsh advised conversations with HDR have occurred, and they think our chances are very slim next year, in one part because of the change in the federal administration.

Councilmember Manifold asked Mr. Marsh when the mountain park will be closed for the sheep.  Mr. Marsh advised tentatively December 1st with some possible modifications that CPW agreed to.  Maybe be able to extend the park operations, and possibly keep the upper park open as the sheep don't migrate in that area.  This plan has not been finalized at this time. Councilmember Pennell asked if there was access from Virginia Canyon Road or only the Gondola. Mr. Marsh mentioned the need to come up with Virginia Canyon Road maintenance and parking for use of the park and maybe there can be parking on one side of the road safely. Councilmember Pennell mentioned all of the parking nuances going with the mountain park.  Councilmember Manifold mentioned that the people who live on Virginia Canyon Road should be asked about this access off that road and the traffic has already increased dramatically.    Councilmember Clark asked about where the city limits are in regards to this proposed parking and trail access.

**ADMINISTRATIVE DEPARTMENT**
**Assistant City Administrator –** Staff report submitted with no requests for action.
**Community Development Planner-** Staff report submitted with no requests for action.
**Deputy City Clerk –** Staff report submitted with no requests for action.   Mayor Harmon thanked Diane Breece for her 25 years of service to the City of Idaho Springs and for coming in Wonders' absence.  Mayor Harmon also advised council that being no one ran for the City Clerk position; Diane has graciously agreed for an additional appointment for the City Clerk position.

**POLICE DEPARTMENT**
Staff report submitted with one request for action.  Mayor Pro Tem moved to approve the purchase of two 2025 Ford Explorers in the amount of $102,354.40 from Phil Long Ford of Denver from line item 21-00-6012. Councilmember Manifold seconded, second followed by discussion.  Councilmember Clark asked if this price included the outfitting and Mr. Marsh stated it does not.  Discussion followed by an all in favor roll call vote.

**PUBLIC WORKS DEPARTMENT**
Staff report submitted with one request for action.  Councilmember Pennell moved to approve Visitor center roof repairs quote from Roof Tech Restorations for $14,500 from line item # 10-51-2130.  Councilmember Manifold seconded, second followed by an all in favor roll call vote.

**COMMITTEE REPORTS**
**CITY CLERK/TREASURER**
**MAYOR/COUNCIL**

**EXECUTIVE SESSION**
Mayor Harmon moved to go into Executive session under C.R.S. 24-6-402(4)(a), (b) and (e) to discuss matters that may be subject to negotiation and receive legal advice concerning the City's recent real estate transactions in and around Virginia Canyon Mountain Park. Councilmember Manifold seconded, second followed by an all in favor voice vote.

**ADJOURN**
Mayor Harmon adjourned the executive session at 8:01 pm and regular meeting at 8:02 pm.

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| **Alsco - Denver Linen (13)** | | | | | | | | |
| **3201985** | | | | | | | | |
| 3201985 | Invoice | Carpets | 11/18/2025 | 11/28/2025 | 91.40 | Open | 11/25 | 10-30-5108 |
| Total 3201985: | | | | | 91.40 | | | |
| Total Alsco - Denver Linen (13): | | | | | 91.40 | | | |
| **Argo Mill LLC (1971)** | | | | | | | | |
| **016** | | | | | | | | |
| 016 | Invoice | Advertising for Winter Events | 11/01/2025 | 11/30/2025 | 850.00 | Open | 11/25 | 10-21-5032 |
| Total 016: | | | | | 850.00 | | | |
| Total Argo Mill LLC (1971): | | | | | 850.00 | | | |
| **Blackwell Oil (284)** | | | | | | | | |
| **10/31/2025** | | | | | | | | |
| 10/31/2025 | Invoice | Fleet Fuel Streets | 11/05/2025 | 11/30/2025 | 264.42 | Open | 10/25 | 10-10-6191 |
| 10/31/2025 | Invoice | Fuel - Parks | 11/05/2025 | 11/30/2025 | 113.58 | Open | 10/25 | 10-60-6191 |
| 10/31/2025 | Invoice | Fuel - Water | 11/05/2025 | 11/30/2025 | 54.31 | Open | 10/25 | 51-00-6191 |
| 10/31/2025 | Invoice | Fuel - WW | 11/05/2025 | 11/30/2025 | 54.31 | Open | 10/25 | 52-00-6191 |
| 10/31/2025 | Invoice | Red Diesel - Streets | 11/05/2025 | 11/30/2025 | 697.22 | Open | 10/25 | 10-10-6012 |
| Total 10/31/2025: | | | | | 1,183.84 | | | |
| Total Blackwell Oil (284): | | | | | 1,183.84 | | | |
| **Browns Hill Engineering & Cont (1416)** | | | | | | | | |
| **31403** | | | | | | | | |
| 31403 | Invoice | Starlink Service | 11/04/2025 | 12/04/2025 | 287.00 | Open | 11/25 | 52-00-5335 |
| Total 31403: | | | | | 287.00 | | | |
| Total Browns Hill Engineering & Cont (1416): | | | | | 287.00 | | | |
| **Caselle Inc. (287)** | | | | | | | | |
| **12548** | | | | | | | | |
| 12548 | Invoice | Contract Support - admin | 11/01/2025 | 12/01/2025 | 442.00 | Open | 12/25 | 10-20-5108 |
| 12548 | Invoice | Contract Support - pd | 11/01/2025 | 12/01/2025 | 442.00 | Open | 12/25 | 10-30-5108 |
| 12548 | Invoice | Contract Support - streets | 11/01/2025 | 12/01/2025 | 442.00 | Open | 12/25 | 10-10-5108 |
| 12548 | Invoice | Contract Support - waste water | 11/01/2025 | 12/01/2025 | 221.00 | Open | 12/25 | 52-00-5108 |
| 12548 | Invoice | Contract Support - water | 11/01/2025 | 12/01/2025 | 221.00 | Open | 12/25 | 51-00-5108 |
| Total 12548: | | | | | 1,768.00 | | | |
| Total Caselle Inc. (287): | | | | | 1,768.00 | | | |
| **CCMRD (43)** | | | | | | | | |
| **1629** | | | | | | | | |
| 1629 | Invoice | Rec Center Passes - Admin | 11/13/2025 | 11/28/2025 | 65.00 | Open | 10/25 | 10-20-5215 |
| 1629 | Invoice | Rec Center Passes - PD | 11/13/2025 | 11/28/2025 | 65.00 | Open | 10/25 | 10-30-5215 |
| 1629 | Invoice | Rec Center Passes - Water | 11/13/2025 | 11/28/2025 | 30.00 | Open | 10/25 | 51-00-5215 |
| Total 1629: | | | | | 160.00 | | | |
| Total CCMRD (43): | | | | | 160.00 | | | |
| **Central City Opera (2171)** | | | | | | | | |
| **2032** | | | | | | | | |
| 2032 | Invoice | Carolers for tree lighting | 11/11/2025 | 12/11/2025 | 900.00 | Open | 10/25 | 10-21-5037 |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| Total 2032: | | | | | 900.00 | | | |
| Total Central City Opera (2171): | | | | | 900.00 | | | |
| **CenturyLink (569)** | | | | | | | | |
| **333710092-10252025** | | | | | | | | |
| 333710092-10252025 | Invoice | WWTP | 10/25/2025 | 11/17/2025 | 234.74 | Open | 11/25 | 52-00-5303 |
| Total 333710092-10252025: | | | | | 234.74 | | | |
| Total CenturyLink (569): | | | | | 234.74 | | | |
| **Certified Languages International (2112)** | | | | | | | | |
| **334110103125** | | | | | | | | |
| 334110103125 | Invoice | Translator | 10/31/2025 | 11/30/2025 | 141.90 | Open | 10/25 | 10-30-5108 |
| Total 334110103125: | | | | | 141.90 | | | |
| Total Certified Languages International (2112): | | | | | 141.90 | | | |
| **Clear Creek County Clerk & Rec (61)** | | | | | | | | |
| **0047572** | | | | | | | | |
| 0047572 | Invoice | Document Recording | 11/03/2025 | 12/03/2025 | 344.00 | Open | 10/25 | 10-20-5316 |
| Total 0047572: | | | | | 344.00 | | | |
| Total Clear Creek County Clerk & Rec (61): | | | | | 344.00 | | | |
| **Clear Creek Supply (291)** | | | | | | | | |
| **15662** | | | | | | | | |
| 15662 | Invoice | oil and filter | 11/06/2025 | 12/06/2025 | 150.36 | Open | 11/25 | 10-10-6150 |
| Total 15662: | | | | | 150.36 | | | |
| **15663** | | | | | | | | |
| 15663 | Invoice | gas can and siphon | 11/06/2025 | 12/06/2025 | 35.38 | Open | 11/25 | 51-15-6005 |
| Total 15663: | | | | | 35.38 | | | |
| **15683** | | | | | | | | |
| 15683 | Invoice | hydraulic pump | 11/07/2025 | 12/07/2025 | 96.97 | Open | 11/25 | 51-15-6005 |
| Total 15683: | | | | | 96.97 | | | |
| **15693** | | | | | | | | |
| 15693 | Invoice | tarp | 11/07/2025 | 12/07/2025 | 9.99 | Open | 11/25 | 51-15-6005 |
| Total 15693: | | | | | 9.99 | | | |
| **15790** | | | | | | | | |
| 15790 | Invoice | battery | 11/10/2025 | 12/10/2025 | 169.99 | Open | 11/25 | 10-30-6193 |
| Total 15790: | | | | | 169.99 | | | |
| **6052** | | | | | | | | |
| 6052 | Invoice | wrench and grommet | 11/12/2025 | 12/12/2025 | 23.89 | Open | 11/25 | 51-15-6005 |
| Total 6052: | | | | | 23.89 | | | |
| **15983** | | | | | | | | |
| 15983 | Invoice | steering fluid and brake fluid | 11/18/2025 | 12/18/2025 | 34.98 | Open | 11/25 | 10-10-6150 |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| Total 15983: | | | | | 34.98 | | | |
| Total Clear Creek Supply (291): | | | | | 521.56 | | | |
| **Colorado Analytical Lab (945)** | | | | | | | | |
| **251104199** | | | | | | | | |
| 251104199 | Invoice | E-coli Testing | 11/05/2025 | 12/05/2025 | 24.30 | Open | 11/25 | 52-00-5201 |
| Total 251104199: | | | | | 24.30 | | | |
| **251104209** | | | | | | | | |
| 251104209 | Invoice | total coliform P/A compl | 11/05/2025 | 12/05/2025 | 103.50 | Open | 11/25 | 51-00-5201 |
| Total 251104209: | | | | | 103.50 | | | |
| **251104211** | | | | | | | | |
| 251104211 | Invoice | TSS/testing | 11/06/2025 | 12/06/2025 | 14.40 | Open | 11/25 | 51-00-5201 |
| Total 251104211: | | | | | 14.40 | | | |
| **251104208** | | | | | | | | |
| 251104208 | Invoice | bod-5 | 11/11/2025 | 12/11/2025 | 66.60 | Open | 11/25 | 52-00-5201 |
| Total 251104208: | | | | | 66.60 | | | |
| **251105213** | | | | | | | | |
| 251105213 | Invoice | bod-5 | 11/11/2025 | 12/11/2025 | 33.30 | Open | 11/25 | 52-00-5201 |
| 251105213 | Invoice | TSS/testing | 11/11/2025 | 12/11/2025 | 14.40 | Open | 11/25 | 51-00-5201 |
| Total 251105213: | | | | | 47.70 | | | |
| **251104183** | | | | | | | | |
| 251104183 | Invoice | Water Testing | 11/13/2025 | 12/13/2025 | 334.81 | Open | 11/25 | 52-00-5201 |
| Total 251104183: | | | | | 334.81 | | | |
| Total Colorado Analytical Lab (945): | | | | | 591.31 | | | |
| **Colorado Community Media (1981)** | | | | | | | | |
| **143753** | | | | | | | | |
| 143753 | Invoice | Legal Publication | 11/06/2025 | 12/06/2025 | 156.68 | Open | 11/25 | 10-20-5312 |
| Total 143753: | | | | | 156.68 | | | |
| Total Colorado Community Media (1981): | | | | | 156.68 | | | |
| **Colorado Municipal League (84)** | | | | | | | | |
| **2026** | | | | | | | | |
| 2026 | Invoice | Annual Membership | 11/03/2025 | 01/01/2026 | 2,279.00 | Open | 11/25 | 10-20-5304 |
| Total 2026: | | | | | 2,279.00 | | | |
| Total Colorado Municipal League (84): | | | | | 2,279.00 | | | |
| **Colorado Water Resources & Power Dev. Au (1942)** | | | | | | | | |
| **W19F061-2025** | | | | | | | | |
| W19F061-2025 | Invoice | W19F061 Interest | 10/01/2025 | 11/01/2025 | 6,289.04 | Open | 11/25 | 52-79-8110 |
| W19F061-2025 | Invoice | W19F061 Principal | 10/01/2025 | 11/01/2025 | 48,322.83 | Open | 11/25 | 52-79-8109 |
| Total W19F061-2025: | | | | | 54,611.87 | | | |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| **W20F430-2025** | | | | | | | | |
| W20F430-2025 | Invoice | W20F430 Interest | 10/01/2025 | 11/01/2025 | 6,649.66 | Open | 11/25 | 52-79-8102 |
| W20F430-2025 | Invoice | W20F430 Principal | 10/01/2025 | 11/01/2025 | 47,962.21 | Open | 11/25 | 52-79-8101 |
| Total W20F430-2025: | | | | | 54,611.87 | | | |
| Total Colorado Water Resources & Power Dev. Au (1942): | | | | | 109,223.74 | | | |
| **Common Knowledge Technology, Inc (1549)** | | | | | | | | |
| **68353** | | | | | | | | |
| 68353 | Invoice | Apc back ups | 10/14/2025 | 11/13/2025 | 280.00 | Open | 10/25 | 10-20-7010 |
| Total 68353: | | | | | 280.00 | | | |
| Total Common Knowledge Technology, Inc (1549): | | | | | 280.00 | | | |
| **Core & Main LP (959)** | | | | | | | | |
| **Y081984** | | | | | | | | |
| Y081984 | Invoice | repair clamp | 11/07/2025 | 12/07/2025 | 921.35 | Open | 11/25 | 51-15-6005 |
| Total Y081984: | | | | | 921.35 | | | |
| Total Core & Main LP (959): | | | | | 921.35 | | | |
| **Dulaney Architecture (2122)** | | | | | | | | |
| **NOV-2023-61** | | | | | | | | |
| NOV-2023-61 | Invoice | New PD Addition and Remodel | 11/05/2025 | 12/05/2025 | 20,062.32 | Open | 10/25 | 21-00-7045 |
| Total NOV-2023-61: | | | | | 20,062.32 | | | |
| **NOV-2023-61 ADD** | | | | | | | | |
| NOV-2023-61 ADD | Invoice | Additional Services for PD | 11/05/2025 | 12/05/2025 | 5,000.00 | Open | 10/25 | 21-00-7045 |
| Total NOV-2023-61 ADD: | | | | | 5,000.00 | | | |
| Total Dulaney Architecture (2122): | | | | | 25,062.32 | | | |
| **Ember Design (2177)** | | | | | | | | |
| **1482** | | | | | | | | |
| 1482 | Invoice | Brand Management | 11/07/2025 | 11/17/2025 | 1,950.00 | Open | 09/25 | 10-21-5108 |
| Total 1482: | | | | | 1,950.00 | | | |
| Total Ember Design (2177): | | | | | 1,950.00 | | | |
| **Employee (2093)** | | | | | | | | |
| **11.04.2025** | | | | | | | | |
| 11.04.2025 | Invoice | Gas For Victim | 11/04/2025 | 12/04/2025 | 47.50 | Open | 11/25 | 10-30-5108 |
| Total 11.04.2025: | | | | | 47.50 | | | |
| **11.4.25** | | | | | | | | |
| 11.4.25 | Invoice | Work Boots | 11/04/2025 | 12/04/2025 | 184.60 | Open | 11/25 | 10-30-6030 |
| Total 11.4.25: | | | | | 184.60 | | | |
| Total Employee (2093): | | | | | 232.10 | | | |
| **Grainger Inc. (134)** | | | | | | | | |
| **9699557824** | | | | | | | | |
| 9699557824 | Invoice | beacon | 11/04/2025 | 12/04/2025 | 157.20 | Open | 11/25 | 10-10-6193 |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| Total 9699557824: | | | | | 157.20 | | | |
| Total Grainger Inc. (134): | | | | | 157.20 | | | |
| **Happy Llama (2221)** | | | | | | | | |
| **11961** | | | | | | | | |
| 11961 | Invoice | Stickers | 11/06/2025 | 11/21/2025 | 51.29 | Open | 11/25 | 10-21-5039 |
| Total 11961: | | | | | 51.29 | | | |
| Total Happy Llama (2221): | | | | | 51.29 | | | |
| **Hayes Poznanovic Korver LLC (214)** | | | | | | | | |
| **1729** | | | | | | | | |
| 1729 | Invoice | Legal services | 11/03/2025 | 12/03/2025 | 149.35 | Open | 10/25 | 51-00-5101 |
| Total 1729: | | | | | 149.35 | | | |
| Total Hayes Poznanovic Korver LLC (214): | | | | | 149.35 | | | |
| **HDR Engineering, Inc (1605)** | | | | | | | | |
| **1240029062** | | | | | | | | |
| 1240029062 | Invoice | Virginia Canyon | 11/06/2025 | 12/06/2025 | 20,190.63 | Open | 10/25 | 51-72-7320 |
| 1240029062 | Invoice | Virginia Canyon | 11/06/2025 | 12/06/2025 | 20,190.62 | Open | 10/25 | 52-72-7320 |
| Total 1240029062: | | | | | 40,381.25 | | | |
| Total HDR Engineering, Inc (1605): | | | | | 40,381.25 | | | |
| **His Consultants, Inc. (2232)** | | | | | | | | |
| **3743** | | | | | | | | |
| 3743 | Invoice | de annexation plat | 10/31/2025 | 11/30/2025 | 600.00 | Open | 10/25 | 21-00-6024 |
| Total 3743: | | | | | 600.00 | | | |
| Total His Consultants, Inc. (2232): | | | | | 600.00 | | | |
| **Home Depot Credit Services (578)** | | | | | | | | |
| **9070140** | | | | | | | | |
| 9070140 | Invoice | visitors center supplies | 10/09/2025 | 11/30/2025 | 67.33 | Open | 10/25 | 10-21-5430 |
| Total 9070140: | | | | | 67.33 | | | |
| **4020316** | | | | | | | | |
| 4020316 | Invoice | park supplies | 10/14/2025 | 11/30/2025 | 124.75 | Open | 10/25 | 10-60-6010 |
| Total 4020316: | | | | | 124.75 | | | |
| **5011673** | | | | | | | | |
| 5011673 | Invoice | gloves, replacement nozzels | 10/23/2025 | 11/30/2025 | 132.00 | Open | 10/25 | 10-10-6007 |
| Total 5011673: | | | | | 132.00 | | | |
| **1022418** | | | | | | | | |
| 1022418 | Invoice | striping supplies | 10/27/2025 | 11/30/2025 | 49.54 | Open | 10/25 | 10-10-6093 |
| Total 1022418: | | | | | 49.54 | | | |
| Total Home Depot Credit Services (578): | | | | | 373.62 | | | |
| **HRS Water Consultants (851)** | | | | | | | | |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| **31184** | | | | | | | | |
| 31184 | Invoice | Engineering Services | 11/13/2025 | 12/13/2025 | 2,223.00 | Open | 10/25 | 52-00-5104 |
| Total 31184: | | | | | 2,223.00 | | | |
| Total HRS Water Consultants (851): | | | | | 2,223.00 | | | |
| **ICMA (2073)** | | | | | | | | |
| **430543** | | | | | | | | |
| 430543 | Invoice | Annual membership - Patterson | 11/18/2025 | 12/18/2025 | 776.59 | Open | 11/25 | 10-20-5304 |
| Total 430543: | | | | | 776.59 | | | |
| Total ICMA (2073): | | | | | 776.59 | | | |
| **JVA Incorporated (1110)** | | | | | | | | |
| **26614** | | | | | | | | |
| 26614 | Invoice | Wall Street Retaining Wall | 10/31/2025 | 11/30/2025 | 816.00 | Open | 10/25 | 23-00-5103 |
| Total 26614: | | | | | 816.00 | | | |
| **26741** | | | | | | | | |
| 26741 | Invoice | Hwy 103 Waterline Design | 10/31/2025 | 11/30/2025 | 800.00 | Open | 10/25 | 51-72-7320 |
| Total 26741: | | | | | 800.00 | | | |
| **26792** | | | | | | | | |
| 26792 | Invoice | montane tank construction | 10/31/2025 | 11/30/2025 | 12,748.05 | Open | 10/25 | 51-72-7320 |
| Total 26792: | | | | | 12,748.05 | | | |
| **27068** | | | | | | | | |
| 27068 | Invoice | Police Station | 10/31/2025 | 11/30/2025 | 3,690.00 | Open | 10/25 | 21-00-7045 |
| Total 27068: | | | | | 3,690.00 | | | |
| **27069** | | | | | | | | |
| 27069 | Invoice | Shelly Quinn Skatepark | 10/31/2025 | 11/30/2025 | 237.60 | Open | 10/25 | 21-00-6032 |
| Total 27069: | | | | | 237.60 | | | |
| Total JVA Incorporated (1110): | | | | | 18,291.65 | | | |
| **Katydid Media LLC (2214)** | | | | | | | | |
| **1270** | | | | | | | | |
| 1270 | Invoice | Video Production | 11/13/2025 | 12/13/2025 | 10,338.00 | Open | 10/25 | 10-21-5108 |
| Total 1270: | | | | | 10,338.00 | | | |
| Total Katydid Media LLC (2214): | | | | | 10,338.00 | | | |
| **Kubota of Denver (2188)** | | | | | | | | |
| **PL15883** | | | | | | | | |
| PL15883 | Invoice | tire | 10/30/2025 | 11/30/2025 | 438.18 | Open | 10/25 | 10-60-6192 |
| Total PL15883: | | | | | 438.18 | | | |
| Total Kubota of Denver (2188): | | | | | 438.18 | | | |
| **Kumar & Associates Inc. (1852)** | | | | | | | | |
| **238555** | | | | | | | | |
| 238555 | Invoice | Construction Oberservation | 11/06/2025 | 12/06/2025 | 1,936.50 | Open | 10/25 | 21-00-7045 |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| Total 238555: | | | | | 1,936.50 | | | |
| Total Kumar & Associates Inc. (1852): | | | | | 1,936.50 | | | |
| **Language Line Services (2102)** | | | | | | | | |
| **11747177** | | | | | | | | |
| 11747177 | Invoice | Interpreter Services | 10/31/2025 | 11/30/2025 | 40.18 | Open | 10/25 | 10-40-5320 |
| Total 11747177: | | | | | 40.18 | | | |
| Total Language Line Services (2102): | | | | | 40.18 | | | |
| **Lantz's Mountainside Plumbing & Heating (2247)** | | | | | | | | |
| **97** | | | | | | | | |
| 97 | Invoice | Replace Two High Pressure Valve | 11/11/2025 | 12/11/2025 | 4,800.00 | Open | 11/25 | 51-00-5108 |
| Total 97: | | | | | 4,800.00 | | | |
| **98** | | | | | | | | |
| 98 | Invoice | Finished PRV Valves | 11/11/2025 | 12/11/2025 | 9,950.00 | Open | 11/25 | 51-72-7320 |
| Total 98: | | | | | 9,950.00 | | | |
| Total Lantz's Mountainside Plumbing & Heating (2247): | | | | | 14,750.00 | | | |
| **Murray Dahl Beery & Renaud (806)** | | | | | | | | |
| **NOV 05, 2025** | | | | | | | | |
| NOV 05, 2025 | Invoice | legal police | 11/05/2025 | 12/05/2025 | 512.50 | Open | 10/25 | 10-30-5101 |
| NOV 05, 2025 | Invoice | legal services | 11/05/2025 | 12/05/2025 | 10,118.30 | Open | 10/25 | 10-20-5101 |
| Total NOV 05, 2025: | | | | | 10,630.80 | | | |
| Total Murray Dahl Beery & Renaud (806): | | | | | 10,630.80 | | | |
| **Overland Diving Services LLC (2248)** | | | | | | | | |
| **111125-01** | | | | | | | | |
| 111125-01 | Invoice | Diving Services | 11/13/2025 | 11/28/2025 | 4,150.00 | Open | 10/25 | 51-15-6003 |
| Total 111125-01: | | | | | 4,150.00 | | | |
| Total Overland Diving Services LLC (2248): | | | | | 4,150.00 | | | |
| **Peak Digital Office Solutions (409)** | | | | | | | | |
| **73223** | | | | | | | | |
| 73223 | Invoice | City Hall Copier Rental | 11/04/2025 | 11/19/2025 | 68.25 | Open | 10/25 | 10-20-5309 |
| 73223 | Invoice | PD Copier Rental | 11/04/2025 | 11/19/2025 | 68.25 | Open | 10/25 | 10-30-5309 |
| Total 73223: | | | | | 136.50 | | | |
| **73243** | | | | | | | | |
| 73243 | Invoice | Final Meter billings | 11/11/2025 | 11/26/2025 | 552.37 | Open | 10/25 | 10-20-5309 |
| 73243 | Invoice | Final Meter Billings PD | 11/11/2025 | 11/26/2025 | 101.20 | Open | 10/25 | 10-30-5309 |
| Total 73243: | | | | | 653.57 | | | |
| Total Peak Digital Office Solutions (409): | | | | | 790.07 | | | |
| **Pitney Bowes (1758)** | | | | | | | | |
| **09861563-1192025** | | | | | | | | |
| 09861563-1192025 | Invoice | Postage | 11/09/2025 | 12/07/2025 | 114.99 | Open | 10/25 | 10-20-5310 |
| 09861563-1192025 | Invoice | Postage - W | 11/09/2025 | 12/07/2025 | 50.00 | Open | 10/25 | 51-00-5310 |
| 09861563-1192025 | Invoice | Postage - WW | 11/09/2025 | 12/07/2025 | 50.00 | Open | 10/25 | 52-00-5310 |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| Total 09861563-1192025: | | | | | 214.99 | | | |
| Total Pitney Bowes (1758): | | | | | 214.99 | | | |
| **Ramey Environmental Compliance, INC (898)** | | | | | | | | |
| **30417** | | | | | | | | |
| 30417 | Invoice | Grease trap inspections | 10/31/2025 | 11/30/2025 | 231.00 | Open | 10/25 | 52-00-5000 |
| 30417 | Invoice | Grease Trap Inspections/McDonal | 10/31/2025 | 11/30/2025 | 77.00 | Open | 10/25 | 52-00-5000 |
| Total 30417: | | | | | 308.00 | | | |
| Total Ramey Environmental Compliance, INC (898): | | | | | 308.00 | | | |
| **Rocky Mountain Building Restoration (2249)** | | | | | | | | |
| **NOV 11 2025** | | | | | | | | |
| NOV 11 2025 | Invoice | Wall St Retaining Wall Repair | 11/11/2025 | 12/11/2025 | 15,575.00 | Open | 11/25 | 23-00-6016 |
| Total NOV 11 2025: | | | | | 15,575.00 | | | |
| Total Rocky Mountain Building Restoration (2249): | | | | | 15,575.00 | | | |
| **Ross Brier (2172)** | | | | | | | | |
| **NOV 6 2025** | | | | | | | | |
| NOV 6 2025 | Invoice | Website Design and Build | 11/06/2025 | 12/06/2025 | 2,500.00 | Open | 10/25 | 10-21-5108 |
| Total NOV 6 2025: | | | | | 2,500.00 | | | |
| Total Ross Brier (2172): | | | | | 2,500.00 | | | |
| **SAFEbuilt, LLC Lockbox #88135 (1041)** | | | | | | | | |
| **2686261** | | | | | | | | |
| 2686261 | Invoice | Building Permits | 11/30/2025 | 12/30/2025 | 4,659.19 | Open | 10/25 | 10-22-5000 |
| Total 2686261: | | | | | 4,659.19 | | | |
| Total SAFEbuilt, LLC Lockbox #88135 (1041): | | | | | 4,659.19 | | | |
| **Smith Power Products Inc. (1848)** | | | | | | | | |
| **588849** | | | | | | | | |
| 588849 | Invoice | Service fuel tank and front main s | 11/17/2025 | 12/17/2025 | 16,215.50 | Open | 11/25 | 52-00-5207 |
| Total 588849: | | | | | 16,215.50 | | | |
| Total Smith Power Products Inc. (1848): | | | | | 16,215.50 | | | |
| **The Key People (2202)** | | | | | | | | |
| **31033** | | | | | | | | |
| 31033 | Invoice | City Hall Janitorial | 11/03/2025 | 12/03/2025 | 225.00 | Open | 11/25 | 10-20-5108 |
| Total 31033: | | | | | 225.00 | | | |
| **31034** | | | | | | | | |
| 31034 | Invoice | PW Janitorial | 11/03/2025 | 12/03/2025 | 145.00 | Open | 11/25 | 10-10-5108 |
| Total 31034: | | | | | 145.00 | | | |
| **31035** | | | | | | | | |
| 31035 | Invoice | PD Janitorial | 11/03/2025 | 12/03/2025 | 125.00 | Open | 11/25 | 10-30-5108 |
| Total 31035: | | | | | 125.00 | | | |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| Total The Key People (2202): | | | | | 495.00 | | | |
| **THK Associates (1669)** | | | | | | | | |
| **6306381** | | | | | | | | |
| 6306381 | Invoice | sports and recreation complex - Fi | 11/01/2025 | 12/01/2025 | 500.00 | Open | 10/25 | 21-00-6032 |
| Total 6306381: | | | | | 500.00 | | | |
| Total THK Associates (1669): | | | | | 500.00 | | | |
| **Thrive 4 Corp. (2173)** | | | | | | | | |
| **7920** | | | | | | | | |
| 7920 | Invoice | Commission | 11/03/2025 | 12/03/2025 | 1,000.00 | Open | 10/25 | 10-21-5108 |
| Total 7920: | | | | | 1,000.00 | | | |
| Total Thrive 4 Corp. (2173): | | | | | 1,000.00 | | | |
| **Timberline Disposal (1467)** | | | | | | | | |
| **5914735V324** | | | | | | | | |
| 5914735V324 | Invoice | Hwy 103 toilet | 11/17/2025 | 11/30/2025 | 201.41 | Open | 11/25 | 51-00-5202 |
| Total 5914735V324: | | | | | 201.41 | | | |
| Total Timberline Disposal (1467): | | | | | 201.41 | | | |
| **Treatment Technology (1078)** | | | | | | | | |
| **196118** | | | | | | | | |
| 196118 | Invoice | bleach | 10/28/2025 | 11/27/2025 | 1,588.80 | Open | 11/25 | 51-00-6201 |
| Total 196118: | | | | | 1,588.80 | | | |
| **196125** | | | | | | | | |
| 196125 | Invoice | ferric chloride | 10/28/2025 | 11/17/2025 | 2,188.80 | Open | 11/25 | 52-00-6210 |
| Total 196125: | | | | | 2,188.80 | | | |
| Total Treatment Technology (1078): | | | | | 3,777.60 | | | |
| **Tryba Architects (2250)** | | | | | | | | |
| **2522.00-1** | | | | | | | | |
| 2522.00-1 | Invoice | Wayfinding Strategy | 10/31/2025 | 11/30/2025 | 6,400.00 | Open | 10/25 | 10-21-5108 |
| Total 2522.00-1: | | | | | 6,400.00 | | | |
| Total Tryba Architects (2250): | | | | | 6,400.00 | | | |
| **USA Blue Book (376)** | | | | | | | | |
| **00879756** | | | | | | | | |
| 00879756 | Invoice | chlorine indicator buffer and dpd c | 11/07/2025 | 12/07/2025 | 790.75 | Open | 11/25 | 51-00-6207 |
| Total 00879756: | | | | | 790.75 | | | |
| Total USA Blue Book (376): | | | | | 790.75 | | | |
| **VISA (1827)** | | | | | | | | |
| **ADMIN-11032025** | | | | | | | | |
| ADMIN-11032025 | Invoice | smokin yards - staff lunch | 11/03/2025 | 11/28/2025 | 112.00 | Open | 10/25 | 10-20-5210 |
| Total ADMIN-11032025: | | | | | 112.00 | | | |
| **PD-11032025** | | | | | | | | |
| PD-11032025 | Invoice | arrowhead forensics | 11/03/2025 | 11/28/2025 | 363.71 | Open | 10/25 | 10-30-6015 |

| Invoice | Type | Description | Invoice Date | Due Date | Total Cost | Terms | Period | GL Account |
|---|---|---|---|---|---|---|---|---|
| PD-11032025 | Invoice | caceo membership zac | 11/03/2025 | 11/28/2025 | 45.00 | Open | 10/25 | 10-30-5304 |
| PD-11032025 | Invoice | phil long - 2020 f150 check engine | 11/03/2025 | 11/28/2025 | 1,563.46 | Open | 10/25 | 10-30-6100 |
| PD-11032025 | Invoice | phil long 2016 ford explorer repair | 11/03/2025 | 11/28/2025 | 1,738.46 | Open | 10/25 | 10-30-6100 |
| Total PD-11032025: | | | | | 3,710.63 | | | |
| **PW-11032025** | | | | | | | | |
| PW-11032025 | Invoice | beaujos lunch | 11/03/2025 | 11/28/2025 | 20.28 | Open | 10/25 | 10-10-5215 |
| PW-11032025 | Invoice | beaujos lunch | 11/03/2025 | 11/28/2025 | 20.28 | Open | 10/25 | 10-60-5215 |
| PW-11032025 | Invoice | beaujos lunch | 11/03/2025 | 11/28/2025 | 20.28 | Open | 10/25 | 51-00-5215 |
| PW-11032025 | Invoice | beaujos lunch | 11/03/2025 | 11/28/2025 | 20.28 | Open | 10/25 | 52-00-5215 |
| PW-11032025 | Invoice | pulsar - starling services | 11/03/2025 | 11/28/2025 | 210.00 | Open | 10/25 | 10-10-5335 |
| Total PW-11032025: | | | | | 291.12 | | | |
| **WATER-11032025** | | | | | | | | |
| WATER-11032025 | Invoice | Amazon - Mirror for truck | 11/03/2025 | 11/28/2025 | 39.99 | Open | 10/25 | 10-10-6150 |
| WATER-11032025 | Invoice | amazon - trailer receiver vise | 11/03/2025 | 11/28/2025 | 128.64 | Open | 10/25 | 10-10-6020 |
| Total WATER-11032025: | | | | | 168.63 | | | |
| Total VISA (1827): | | | | | 4,282.38 | | | |
| **Yiftee (2251)** | | | | | | | | |
| **52323** | | | | | | | | |
| 52323 | Invoice | Deposit to account for Gifts | 11/11/2025 | 12/11/2025 | 5,000.00 | Open | 11/25 | 10-21-5108 |
| Total 52323: | | | | | 5,000.00 | | | |
| Total Yiftee (2251): | | | | | 5,000.00 | | | |
| Grand Totals: | | | | | 315,176.44 | | | |

Report GL Period Summary

| GL Period | Amount |
|---|---|
| 11/25 | 173,179.22 |
| 10/25 | 138,279.22 |
| 09/25 | 1,950.00 |
| 12/25 | 1,768.00 |
| Grand Totals: | 315,176.44 |

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

# Mayberry & Company, LLC
**Certified Public Accountants**

Member of the American Institute of Certified Public Accountants
Governmental Audit Quality Center
and Private Company Practice Section


To: City Council
From: Tim Mayberry
CC: Andrew Marsh, Kelsey Smith and Lorraine Trotter
Date: 11/10/25
Re: 2024 Audit Delivery

I have started preparing a memo as part of my audit deliveries to make sure I cover everything needed and to serve as a written summary of my comments.

The City received a "clean" opinion as a result of the 2024 financial audit. Lorraine will probably go through the financial results in more depth than presented here.

Financially, for the most part, the City is doing well. As in prior years, the Wastewater Fund is the only fund amounts owed to the City's other funds.

- General Fund equity decreased by approximately $(385,000) for the year with a total carryover of $1.35M. Of this amount, approximately $250,000 was limited as to use at year end. Based on FY24 expenditures, this represents slightly less than four months of reserves which is a two month reduction from the prior year. Overall, revenues increased to approximately $3.9M, while expenses increased to $4.3M. Overall the net loss in General Fund increased $212,815.
- The Sales Tax Improvement Fund equity was down approximately $1.3M leaving a $1.8M in carryover. Revenues increased approximately $1.1M, primarily related to State grants and Sales and Used Taxes. This fund, by its nature, expends its funding on various capital projects that vary from year to year.
- The 1% Street Sales Tax Fund used around $250k of its carryover for a remaining balance of approximately $1.2M.
- The remaining governmental funds, RAMP and Conservation Trust had minimal change with RAMP having a remaining carryover of $675k and Conservation Trust approximately $123k.

The primary focus of the proprietary funds is the net operating results and unrestricted carryovers. The operating results reflect whether user charges are sufficient to cover operating costs while the unrestricted carryover represents the majority of available funds not invested in capital assets.


8310 South Valley Highway – Suite 300
Englewood, Colorado 80112
Voice (303) 993 – 2199
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- Water Fund had an operating income of $181K. The fund received $480k from the dedicated sales tax over and above the operating results. Due to this large, dedicated tax receipt, the fund no longer qualifies as a TABOR enterprise and is required to maintain a portion of the City's 3% emergency reserve. This fund also received significant grants to fund capital projects. Unrestricted net position at the end of the year was approximately $1.1M, down significantly from the prior year due to capitalized improvements.
- Sewer Fund had an operating loss of $73K. Since this loss is lower than the amount of the depreciation charged, the fund is still positive on a cash basis. The fund also received $480k from the dedicated sales tax over and above the operating results. Due to this large, dedicated tax receipt, the fund no longer qualifies as a TABOR enterprise and is required to maintain a portion of the City's 3% emergency reserve. The fund ended the year with $209k of unrestricted net position. The fund still has borrowings from the City's other operating funds of approximately $443k at year end, but was able to repay over $1M of the amount owed during the year.
- Parking Fund had an operating income of $608,000. This is primarily related to the receipt of parking revenues that will be dedicated to future infrastructure improvements. Overall unrestricted net position was approximately $1M at year end.

Operations wise, Kelsey, with the support of Lorraine Trotter, the City's financial consultant, is doing a great job.

We requested that the City work on formalizing their internal control systems due to changes in the finance structure since they were last reviewed. This will take a couple of years to work through the fine details of what is working and provides adequate safeguards and what will need continued refinement.

We are also revisiting our audit processes going forward based on discussions with peer firms and issues we are identifying internally. We will probably commence doing more of the audit fieldwork remotely. What seems to be working best with our fall, school, clients is that the majority of the lower level audit work is completed during the week that is scheduled and then if there are any outstanding, or more complex items, the client, Lorraine in your case, and I can work through those directly as our schedules permit. I am trying to shift from having client open items each week, without a direct schedule as to when that information is to be received, to making all parties work from start to finish to get each audit complete before I, personally, move on to the next one. I am hoping that will reduce frustration on all sides. Those clients that overly delay their process will have to have their audits started later in the future, or we will have to recommend that they work with someone else. As in the City's case, it is not fair to you, if we are caught trying to wrap up an audit that commenced prior yours just because we are trying to complete the audits in order of oldest first.

If you have any questions or concerns you would like me to address, please let staff know and we will be happy to respond.

## COMBINED CASH ACCOUNTS

| | | |
|---|---|---|
| 01-00-1110 | OPERATING CHECKING -0056 | 244,145.56 |
| 01-00-1111 | MONEY MARKET -3504 | 789,291.72 |
| 01-00-1112 | XPRESS DEPOSIT ACCOUNT | 228,400.97 |
| 01-00-1113 | PETTY CASH CHECKING ACCOUNT | 24,765.89 |
| 01-00-1115 | EVERGREEN NAT'L-- PR CKG -2114 | 45,117.09 |
| 01-00-1117 | COLOTRUST--GENERAL -8001 | 71,304.62 |
| 01-00-1118 | COLOTRUST--RAMP FUND -8002 | 236,910.47 |
| 01-00-1119 | CSAFE--GENERAL -97-01 | 117,583.64 |
| 01-00-1175 | CASH CLEARING - UTILITIES | 396.95 |
| 01-00-1176 | CASH CLEARING - COURT | ( 85.00) |
| 01-00-1178 | CASH CLEARING - ACCTS REC. | ( 166.67) |
| | TOTAL COMBINED CASH | 1,757,665.24 |
| 01-00-1000 | COMBINED CASH FUND | ( 1,757,665.24) |
| | TOTAL UNALLOCATED CASH | .00 |

## CASH ALLOCATION RECONCILIATION

| | | |
|---|---|---|
| 10 | ALLOCATION TO GENERAL FUND | 213,984.28 |
| 15 | ALLOCATION TO HANSEN'S CEMETERY TRUST FUND | 10,345.53 |
| 20 | ALLOCATION TO RAMP FUND (COLORADO BLVD) | 697,541.20 |
| 21 | ALLOCATION TO IMPROVEMENT FUND | ( 849,670.88) |
| 22 | ALLOCATION TO CONSERVATION TRUST FD LOTTERY | 134,050.65 |
| 23 | ALLOCATION TO 1% STREET SALES TAX | 1,623,291.79 |
| 51 | ALLOCATION TO WATER FUND | ( 297,021.85) |
| 52 | ALLOCATION TO WASTEWATER FUND | ( 716,253.77) |
| 59 | ALLOCATION TO PARKING ENTERPRISE FUND | 941,398.29 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 1,757,665.24 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-00-1000 | ( 1,757,665.24) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

CITY OF IDAHO SPRINGS
BALANCE SHEET
OCTOBER 31, 2025

GENERAL FUND

ASSETS

| | | | |
|---|---|---|---|
| 10-00-1000 | CASH - COMBINED FUND | 213,984.28 | |
| 10-00-1120 | CASH W/COUNTY TREASURER | 81,354.01 | |
| 10-00-1150 | A/R--BILLED ACCOUNTS | ( 4,479.90) | |
| 10-00-1165 | OTHER RECEIVABLES | 325,231.93 | |
| 10-00-1167 | PROPERTY TAXES RECEIVABLE | 216,453.00 | |
| 10-00-1170 | A/R--COURT | 86,457.40 | |
| 10-00-1171 | LEASE RECEIVABLE | 474,865.89 | |
| 10-00-1580 | SUSPENSE | .86 | |
| | TOTAL ASSETS | | 1,393,867.47 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|---|---|---|---|---|
| 10-00-2015 | ACCRUED PAYROLL PAYABLE | | 14,248.25 | |
| 10-00-2020 | ACCOUNTS PAYABLE | | 54,680.73 | |
| 10-00-2040 | PREPAID BUSINESS LICENSES | | 6,000.00 | |
| 10-00-2120 | DEFERRED PROPERTY TAXES | | 216,453.00 | |
| 10-00-2141 | DEF'D INFLOW OF RES--2017VERI | | 314,313.37 | |
| 10-00-2142 | DEF'D INFLOW OF RES--2012VERI | | 160,552.52 | |
| 10-00-2230 | HEALTH INSURANCE PAYABLE | | ( 2,254.80) | |
| 10-00-2231 | DENTAL INSURANCE PAYABLE | | 44.80 | |
| 10-00-2235 | DEFERRED COMP PAYABLE | | ( 2,168.28) | |
| 10-00-2236 | UNEMPLOYMENT PAYABLE | | 364.90 | |
| 10-00-2237 | MISC PAYROLL PAYABLE | | 454.98 | |
| 10-00-2238 | LIFE INSURANCE PAYABLE | | 9.80 | |
| 10-00-2401 | DEVELOPER LIABILITIES | | ( 2,608.54) | |
| | TOTAL LIABILITIES | | | 760,090.73 |
| | FUND EQUITY | | | |
| 10-00-2600 | FUND BALANCE | | 1,353,393.77 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 719,617.03) | | |
| | BALANCE - CURRENT DATE | | ( 719,617.03) | |
| | TOTAL FUND EQUITY | | | 633,776.74 |
| | TOTAL LIABILITIES AND EQUITY | | | 1,393,867.47 |

CITY OF IDAHO SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | PROPERTY, SALES & USE TAXES | | | | | | |
| 10-00-3110 | PROPERTY TAXES | 194,099.60 | 234,028.18 | 3,109.81 | 210,791.30 | 250,000 | 84.3 |
| 10-00-3111 | INTEREST -DELINQUENT PROP TAX | .00 | .00 | 178.04 | 463.23 | 0 | .0 |
| 10-00-3120 | SPECIFIC OWNERSHIP TAX | 19,265.34 | 20,372.09 | 2,218.92 | 21,166.92 | 22,000 | 96.2 |
| 10-00-3130 | SALES TAX (1/2) | 1,598,162.17 | 1,581,235.91 | 188,955.80 | 1,624,841.16 | 2,200,000 | 73.9 |
| 10-00-3135 | BUILDING USE TAX (2/3) | 8,944.49 | 142,660.28 | 4,005.44 | 22,914.39 | 30,000 | 76.4 |
| 10-00-3136 | MOTOR VEHICLE USE TAX | 69,304.63 | 79,251.56 | 9,455.31 | 63,421.58 | 80,000 | 79.3 |
| 10-00-3182 | FRANCHISE-PUBLIC SERVICE | 84,895.61 | 78,523.88 | 7,648.31 | 87,151.24 | 98,000 | 88.9 |
| 10-00-3183 | FRANCHISE-CABLE--COMCAST | 18,689.12 | 17,719.46 | .00 | 17,000.52 | 25,000 | 68.0 |
| 10-00-3184 | FRANCHISE-QWEST/CENTURYLINK | 161.50 | 119.50 | .00 | 81.00 | 200 | 40.5 |
| | TOTAL PROPERTY, SALES & USE TAXES | 1,993,522.46 | 2,153,910.86 | 215,571.63 | 2,047,831.34 | 2,705,200 | 75.7 |
| | LICENSES & PERMITS | | | | | | |
| 10-00-3211 | LIQUOR LICENSE | 5,132.50 | 5,261.25 | 482.50 | 5,637.50 | 6,000 | 94.0 |
| 10-00-3216 | BUSINESS LICENSE FEE | 24,582.45 | 6,739.59 | 2,550.00 | 5,230.00 | 37,000 | 14.1 |
| 10-00-3218 | SHOPPING BAG FEES | 11,458.93 | 11,016.95 | 1,658.23 | 7,112.23 | 12,000 | 59.3 |
| 10-00-3221 | BUILDING PERMITS | .00 | 202,542.61 | 5,026.25 | 53,002.66 | 250,000 | 21.2 |
| 10-00-3222 | CONTRACTOR'S LICENSE | 8,500.00 | 10,700.00 | 3,700.00 | 11,700.00 | 12,000 | 97.5 |
| 10-00-3225 | FINGERPRINTS | 15.00 | .00 | .00 | .00 | 0 | .0 |
| 10-00-3227 | REPORTS/COPIES/FAX | 2,176.25 | 2,110.00 | 67.50 | 1,971.75 | 2,500 | 78.9 |
| 10-00-3229 | OTHER LICENSES/PERMITS | 54,687.25 | 78,888.36 | 29,179.00 | 73,006.00 | 70,000 | 104.3 |
| 10-00-3240 | PLAN REVIEW/COMMISSION FEES | 76,559.01 | 35,426.75 | 368.99 | 22,891.82 | 50,000 | 45.8 |
| | TOTAL LICENSES & PERMITS | 183,111.39 | 352,685.51 | 43,032.47 | 180,551.96 | 439,500 | 41.1 |
| | OTHER TAXES | | | | | | |
| 10-00-3301 | MOTOR VEHICLE REG. FEES | 5,646.37 | 5,637.25 | 486.21 | 5,634.80 | 7,000 | 80.5 |
| 10-00-3304 | MARIJUANA SPECIAL SALES TAX | 58,939.65 | 49,160.66 | 1,194.21 | 31,682.17 | 60,000 | 52.8 |
| 10-00-3305 | STATE SHARED CIGARETTE TAX | 4,280.10 | 4,059.52 | 468.80 | 4,060.30 | 5,000 | 81.2 |
| 10-00-3306 | COUNTY ROAD & BRIDGE TAX | 327,619.08 | 400,456.42 | 83,557.20 | 402,240.37 | 480,000 | 83.8 |
| 10-00-3307 | SEVERENCE TAX | 129,233.88 | 71,204.91 | .00 | 16,255.82 | 110,000 | 14.8 |
| 10-00-3309 | HIGHWAY USERS TAX | 54,854.70 | 42,774.05 | .00 | 41,694.00 | 65,000 | 64.1 |
| 10-00-3380 | DOLA GRANT EIAF 9689-B & B | .00 | 15,030.03 | .00 | 23,264.58 | 10,000 | 232.7 |
| 10-00-3382 | TOURISM MANAGEMENT GRANT | .00 | .00 | .00 | 20,000.00 | 0 | .0 |
| | TOTAL OTHER TAXES | 580,573.78 | 588,322.84 | 85,706.42 | 544,832.04 | 737,000 | 73.9 |
| | FINES | | | | | | |
| 10-00-3550 | FINES | 63,440.00 | 220,625.80 | 31,520.00 | 376,105.10 | 270,000 | 139.3 |
| | TOTAL FINES | 63,440.00 | 220,625.80 | 31,520.00 | 376,105.10 | 270,000 | 139.3 |

GENERAL FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | MISCELLANEOUS | | | | | | |
| 10-00-3601 | INTEREST EARNED | 52,330.58 | 48,429.77 | 88.95 | 10,636.93 | 50,000 | 21.3 |
| 10-00-3602 | ARGO MINE/DEVELOPER ACCOUNT | .00 | 8,500.00 | 500.00 | 1,000.00 | 0 | .0 |
| 10-00-3604 | DONATIONS | 5,100.00 | 2,391.00 | .00 | .00 | 2,500 | .0 |
| 10-00-3610 | CEMETERY FEES | 6,250.00 | 1,450.00 | .00 | 2,800.00 | 5,000 | 56.0 |
| 10-00-3620 | LEASES/RENT | 60,742.70 | 59,063.70 | 11,750.97 | 62,880.78 | 70,000 | 89.8 |
| 10-00-3680 | REIMBURSEMENT/REFUNDS | 2,853.56 | 41,984.02 | 1,864.00 | 63,326.56 | 30,000 | 211.1 |
| 10-00-3690 | MISCELLANEOUS REVENUE | 5,116.16 | 3,660.62 | 9,645.00 | 40,542.09 | 7,000 | 579.2 |
| | TOTAL MISCELLANEOUS | 132,393.00 | 165,479.11 | 23,848.92 | 181,186.36 | 164,500 | 110.1 |
| | INTERFUND TRANSFERS | | | | | | |
| 10-00-3921 | TRANSFERS FROM STI FUND | 18,750.00 | .00 | .00 | .00 | 0 | .0 |
| | TOTAL INTERFUND TRANSFERS | 18,750.00 | .00 | .00 | .00 | 0 | .0 |
| | TOTAL FUND REVENUE | 2,971,790.63 | 3,481,024.12 | 399,679.44 | 3,330,506.80 | 4,316,200 | 77.2 |

GENERAL FUND

STREETS EXPENDITURES

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 10-10-4102 | SALARIES | 27,232.41 | 21,117.60 | 5,200.00 | 38,273.52 | 26,412 | 144.9 |
| 10-10-4103 | HOURLY | 123,315.63 | 96,139.07 | 15,728.12 | 120,326.86 | 119,288 | 100.9 |
| 10-10-4104 | OVERTIME | 8,735.81 | 8,654.05 | 2,007.13 | 9,768.11 | 11,201 | 87.2 |
| 10-10-4201 | FICA | 9,485.49 | 7,477.34 | 1,360.78 | 10,002.08 | 9,728 | 102.8 |
| 10-10-4202 | MEDICARE | 2,218.35 | 1,748.58 | 318.26 | 2,339.24 | 2,275 | 102.8 |
| 10-10-4203 | HEALTH INS. | 21,683.55 | 19,808.38 | 3,630.92 | 25,934.53 | 27,650 | 93.8 |
| 10-10-4204 | LIFE INS. | 171.63 | 161.00 | 29.33 | 175.98 | 198 | 88.9 |
| 10-10-4205 | DEFERRED COMP | 1,415.07 | 5,107.43 | 1,165.07 | 8,867.04 | 8,246 | 107.5 |
| 10-10-4206 | UNEMPLOYMENT INS. | 301.84 | 247.52 | 45.88 | 336.77 | 300 | 112.3 |
| 10-10-4207 | DISABILITY INSURANCE | 1,093.22 | 1,217.93 | 203.79 | 1,425.63 | 1,488 | 95.8 |
| 10-10-4209 | DENTAL INSURANCE | 951.52 | 770.80 | 207.44 | 1,047.57 | 986 | 106.2 |
| 10-10-5101 | LEGAL | .00 | .00 | .00 | .00 | 500 | .0 |
| 10-10-5103 | ENGINEERING | .00 | .00 | .00 | 726.60 | 2,000 | 36.3 |
| 10-10-5107 | SURVEY | .00 | .00 | .00 | .00 | 1,000 | .0 |
| 10-10-5108 | OTHER PROFESSIONAL SERVICES | 28,651.18 | 21,847.65 | 1,834.69 | 39,539.75 | 30,000 | 131.8 |
| 10-10-5202 | DISPOSAL-TRASH | 891.15 | 4,709.98 | 926.20 | 4,126.40 | 6,000 | 68.8 |
| 10-10-5207 | MAINT./REPAIRS-SERVICES | .00 | 8,346.66 | .00 | 5,602.42 | 5,000 | 112.1 |
| 10-10-5208 | MAINT./REPAIRS-BUILDING | 1,225.75 | 1,208.35 | 350.00 | 2,204.84 | 2,000 | 110.2 |
| 10-10-5212 | TRAINING | .00 | 75.00 | .00 | .00 | 2,500 | .0 |
| 10-10-5213 | MEDICAL | 160.00 | .00 | .00 | 466.00 | 200 | 233.0 |
| 10-10-5215 | EMPLOYEE INCENTIVE | 1,923.79 | 25.00 | .00 | 9.00 | 2,100 | .4 |
| 10-10-5300 | CIRSA W/C INSURANCE | 16,741.20 | 20,081.92 | .00 | 28,477.82 | 21,000 | 135.6 |
| 10-10-5301 | CIRSA P/C INSURANCE | 29,064.33 | 44,294.11 | .00 | 96,662.16 | 45,000 | 214.8 |
| 10-10-5303 | TELEPHONE | 1,433.76 | 1,440.80 | 144.44 | 1,747.16 | 1,800 | 97.1 |
| 10-10-5304 | DUES & PUBLICATIONS | .00 | 421.99 | .00 | 238.99 | 500 | 47.8 |
| 10-10-5305 | TRAVEL & MEALS | .00 | 115.79 | .00 | .00 | 100 | .0 |
| 10-10-5306 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 | 500 | .0 |
| 10-10-5310 | POSTAGE | .00 | .00 | .00 | 255.19 | 100 | 255.2 |
| 10-10-5313 | ADVERTISING | .00 | .00 | .00 | 260.00 | 500 | 52.0 |
| 10-10-5314 | INSURANCE CLAIMS | .00 | 2,000.00 | .00 | 5,927.37 | 2,000 | 296.4 |
| 10-10-5325 | PRINTING | 31.23 | .00 | .00 | 69.43 | 50 | 138.9 |
| 10-10-5330 | COMMUNICATION EQUIPMENT | .00 | 3,308.19 | .00 | 761.88 | 100 | 761.9 |
| 10-10-5335 | CELL/INTERNET SERVICE | 4,004.54 | 3,305.84 | 435.33 | 5,177.47 | 4,600 | 112.6 |
| 10-10-6001 | ELECTRICITY & GAS | 46,979.97 | 54,321.44 | 7,532.14 | 57,519.77 | 62,000 | 92.8 |
| 10-10-6007 | MATERIALS/SUPPLIES/EQUIP | 4,989.01 | 2,709.89 | 324.16 | 5,103.93 | 6,000 | 85.1 |
| 10-10-6010 | MATERIALS/SUPPLIES/OFFICE | 1,170.80 | 2,987.10 | .00 | 1,053.61 | 3,000 | 35.1 |
| 10-10-6012 | GAS/OIL-EQUIPMENT | 3,738.29 | 2,660.60 | .00 | 3,353.00 | 4,000 | 83.8 |
| 10-10-6020 | TOOLS | 1,063.08 | 1,523.81 | 7.99 | 1,059.86 | 1,500 | 70.7 |
| 10-10-6022 | SAFETY ITEMS | 439.14 | 119.50 | .00 | .00 | 500 | .0 |
| 10-10-6040 | OCCUPATIONAL EQUIP/SAFETY | 451.37 | 195.26 | .00 | 145.20 | 500 | 29.0 |
| 10-10-6050 | WATER/SEWER | 1,638.47 | 2,448.85 | .00 | 3,991.53 | 3,000 | 133.1 |
| 10-10-6085 | STREET LAMPS | 25,796.49 | 11,320.63 | 7,368.88 | 41,820.19 | 20,000 | 209.1 |
| 10-10-6091 | SIGNS | 168.39 | 21,832.08 | 20.10 | 9,417.50 | 5,000 | 188.4 |
| 10-10-6093 | PAINT | 1,531.58 | .00 | 31.13 | 31.13 | 2,500 | 1.3 |
| 10-10-6095 | SAND/GRAVEL | .00 | .00 | .00 | .00 | 1,500 | .0 |
| 10-10-6096 | ASPHALT/CURB & GUTTER--R&M | 5,900.00 | 3,615.00 | .00 | 1,200.00 | 7,000 | 17.1 |
| 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 | 11,449.20 | 9,997.10 | 2,973.40 | 2,973.40 | 15,000 | 19.8 |
| 10-10-6150 | FLEET MAINT | 4,784.70 | 13,118.63 | 3,750.82 | 5,647.36 | 8,000 | 70.6 |
| 10-10-6191 | FLEET FUEL | 13,745.31 | 12,614.72 | 836.48 | 10,282.45 | 14,000 | 73.5 |
| 10-10-6192 | FLEET TIRES | 2,621.47 | 471.91 | 495.00 | 7,643.09 | 3,000 | 254.8 |

GENERAL FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 10-10-6193 | FLEET SUPPLIES | 3,291.48 | 1,054.46 | .00 | 1,273.52 | 4,000 | 31.8 |
| 10-10-7010 | OFFICE EQUIPMENT/COMPUTER | .00 | .00 | .00 | 1,885.04 | 1,000 | 188.5 |
| 10-10-7011 | COMPUTER SOFTWARE | 39.98 | 79.96 | .00 | .00 | 80 | .0 |
| | TOTAL STREETS EXPENDITURES | 410,530.18 | 414,701.92 | 56,927.48 | 565,150.39 | 502,052 | 112.6 |

GENERAL FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | ADMINISTRATION EXPENDITURES | | | | | | |
| 10-20-4101 | MAYOR/COUNCIL | 31,200.00 | 26,640.00 | .00 | 26,640.00 | 44,160 | 60.3 |
| 10-20-4102 | SALARY | 142,635.20 | 270,410.34 | 16,850.56 | 176,659.21 | 197,936 | 89.3 |
| 10-20-4103 | HOURLY | 160,134.76 | 132,102.79 | 5,868.85 | 97,206.74 | 91,070 | 106.7 |
| 10-20-4104 | OVERTIME | 336.45 | 4,468.42 | .00 | 244.28 | 1,020 | 24.0 |
| 10-20-4201 | FICA | 20,115.00 | 26,005.50 | 1,336.16 | 17,830.11 | 20,720 | 86.1 |
| 10-20-4202 | MEDICARE | 4,704.64 | 6,082.09 | 312.50 | 4,170.03 | 4,846 | 86.1 |
| 10-20-4203 | HEALTH INS. | 33,179.21 | 70,805.60 | 6,290.10 | 60,786.10 | 85,539 | 71.1 |
| 10-20-4204 | LIFE INS. | 258.30 | 376.25 | 25.55 | 285.18 | 458 | 62.3 |
| 10-20-4205 | DEFERRED COMP | 15,461.71 | 25,240.02 | 1,238.52 | 13,340.80 | 34,013 | 39.2 |
| 10-20-4206 | UNEMPLOYMENT | 599.34 | 793.83 | 45.46 | 527.95 | 992 | 53.2 |
| 10-20-4207 | DISABILITY INSURANCE | 2,595.23 | 3,161.57 | 198.97 | 2,183.32 | 3,954 | 55.2 |
| 10-20-4209 | DENTAL INSURANCE | 1,732.80 | 2,480.40 | 148.79 | 1,493.26 | 3,217 | 46.4 |
| 10-20-5050 | COUNTY TREASURER'S FEES | 3,869.70 | 4,418.46 | 65.76 | 4,200.00 | 6,000 | 70.0 |
| 10-20-5101 | LEGAL | 145,344.76 | 124,878.62 | 597.00 | 111,215.56 | 140,000 | 79.4 |
| 10-20-5102 | AUDIT | 7,125.00 | 5,650.00 | .00 | 7,856.56 | 4,980 | 157.8 |
| 10-20-5103 | ENGI'RING SVCES--DEVEL REVIEW | 2,432.66 | 1,714.12 | .00 | 316.80 | 2,000 | 15.8 |
| 10-20-5104 | FINANCIAL SERVICES | 23,931.89 | 20,483.45 | .00 | 11,682.50 | 18,700 | 62.5 |
| 10-20-5105 | PLANNING SERVICES | 240.00 | 8,307.00 | .00 | 812.31 | 10,000 | 8.1 |
| 10-20-5106 | IT SERVICES | 11,621.64 | 18,842.88 | 1,392.69 | 16,675.71 | 20,000 | 83.4 |
| 10-20-5107 | SURVEYING | 4,500.00 | 32,638.75 | .00 | .00 | 10,000 | .0 |
| 10-20-5108 | OTHER CONTRACTUAL SERVICES | 21,623.76 | 53,505.20 | 10,281.18 | 91,422.59 | 87,000 | 105.1 |
| 10-20-5207 | REPAIR/MAINT.-SERVICES | 411.00 | .00 | .00 | .00 | 1,000 | .0 |
| 10-20-5208 | REPAIR/MAINTENANCE-BUILDING | 1,710.16 | 894.85 | .00 | 2,111.37 | 2,000 | 105.6 |
| 10-20-5210 | MEETING EXPENSE | 1,263.66 | 1,273.60 | .00 | 713.49 | 1,500 | 47.6 |
| 10-20-5212 | EDUCATION & TRAINING | 4,607.47 | 6,862.42 | .00 | 4,920.20 | 8,000 | 61.5 |
| 10-20-5215 | EMPLOYEE INCENTIVE | 495.00 | 935.00 | .00 | 1,034.25 | 1,500 | 69.0 |
| 10-20-5220 | ELECTION | .00 | .00 | .00 | .00 | 1,000 | .0 |
| 10-20-5225 | BOARDS & COMMISSIONS | .00 | .00 | .00 | 2,233.76 | 1,500 | 148.9 |
| 10-20-5300 | CIRSA W/C INSURANCE | 837.06 | 1,004.09 | .00 | 1,423.90 | 1,100 | 129.5 |
| 10-20-5301 | CIRSA P/C INSURANCE | 28,064.33 | 43,794.11 | .00 | 93,220.42 | 45,000 | 207.2 |
| 10-20-5303 | TELEPHONE | 1,433.76 | 1,440.80 | 144.44 | 1,464.49 | 1,800 | 81.4 |
| 10-20-5304 | DUES & MEMBERSHIPS | 9,833.20 | 6,184.78 | .00 | 7,242.07 | 9,000 | 80.5 |
| 10-20-5305 | TRAVEL & MEALS | 7,361.82 | 8,399.05 | .00 | 3,773.71 | 8,000 | 47.2 |
| 10-20-5309 | CONTRACT OFFICE EQUIP. | 5,284.81 | 3,942.48 | .00 | 3,664.46 | 6,000 | 61.1 |
| 10-20-5310 | POSTAGE, SHIPPING, BOX RENT | 1,692.13 | 1,480.32 | .00 | 1,095.56 | 2,000 | 54.8 |
| 10-20-5312 | LEGAL PUBLICATIONS | 3,802.20 | 6,967.05 | 143.04 | 4,411.28 | 7,000 | 63.0 |
| 10-20-5313 | ADVERTISING | 50.00 | 1,746.12 | .00 | 1,572.86 | 1,500 | 104.9 |
| 10-20-5314 | INSURANCE CLAIMS | .00 | .00 | .00 | .00 | 1,000 | .0 |
| 10-20-5316 | RECORDING DOCUMENTS | 440.00 | 1,545.00 | .00 | 1,015.35 | 2,000 | 50.8 |
| 10-20-5322 | CODIFICATION | 2,819.40 | 3,668.00 | .00 | 3,851.40 | 3,000 | 128.4 |
| 10-20-5325 | PRINTING | 1,212.67 | 385.26 | .00 | 135.43 | 1,500 | 9.0 |
| 10-20-5335 | CELL/INTERNET SERVICE | 3,869.36 | 5,864.76 | 596.14 | 6,310.13 | 6,300 | 100.2 |
| 10-20-6001 | ELECTRICITY & GAS | 4,936.59 | 4,661.72 | 469.87 | 4,189.31 | 5,800 | 72.2 |
| 10-20-6010 | MATERIALS/SUPPLIES/OFFICE | 3,378.45 | 2,822.50 | 189.31 | 2,096.40 | 4,000 | 52.4 |
| 10-20-6020 | FLAGS | .00 | .00 | .00 | .00 | 1,000 | .0 |
| 10-20-6050 | WATER/SEWER | 2,274.54 | 1,588.39 | .00 | 4,424.99 | 4,000 | 110.6 |
| 10-20-6060 | REFUNDS | 692.10 | 1,000.00 | .00 | .00 | 1,000 | .0 |
| 10-20-6500 | MISCELLANEOUS EXPENSE | 295.00 | 1,000.00 | .00 | 20,522.07 | 1,000 | 2052.2 |
| 10-20-7010 | OFFICE EQUIPMENT/COMPUTERS | 10,959.27 | 3,789.08 | 147.00 | 2,799.03 | 5,000 | 56.0 |
| 10-20-7011 | COMPUTER SOFTWARE | .00 | 1,871.75 | .00 | 1,667.11 | 1,000 | 166.7 |
| 10-20-7020 | PUBLIC ENGAGEMENT | 1,900.00 | 9,121.50 | 124.82 | 124.82 | 10,000 | 1.3 |
| 10-20-8010 | MISC. CASH OVER/SHORT | 1.00 | 1.16- | ( .01) | 6.20 | 0 | .0 |

GENERAL FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | TOTAL ADMINISTRATION EXPENDITURES | 733,267.03 | 961,246.76 | 46,466.70 | 821,573.07 | 931,105 | 88.2 |
| | COMMUNITY PROMOTION | | | | | | |
| 10-21-5030 | HSIS/ VISITOR CENTER | 35,002.50 | 45,000.00 | .00 | 45,044.88 | 60,000 | 75.1 |
| 10-21-5032 | MISC. EVENTS | 1,400.00 | 12,555.60 | 1,582.59 | 8,723.46 | 15,000 | 58.2 |
| 10-21-5033 | K-GOAT ANNUAL FEE | 3,500.00 | 3,500.00 | .00 | .00 | 3,500 | .0 |
| 10-21-5036 | MAYOR & COMMISSIONER AWARDS | 2,000.00 | 2,000.00 | .00 | 2,000.00 | 2,000 | 100.0 |
| 10-21-5037 | TREE LIGHTING | 200.00 | .00 | .00 | .00 | 3,000 | .0 |
| 10-21-5038 | MISC. ORGANIZATION REQUEST | 31,125.00 | 19,682.81 | 200.00 | 24,920.81 | 10,000 | 249.2 |
| 10-21-5039 | BEAUTIFICATION | 6,072.84 | .00 | .00 | 2,405.74 | 9,500 | 25.3 |
| 10-21-5040 | HOLIDAY DECORATING | .00 | .00 | .00 | .00 | 20,580 | .0 |
| 10-21-5041 | HISTORIC SITES & FACILITIES | 3,100.00 | .00 | .00 | 1,465.00 | 5,000 | 29.3 |
| 10-21-5042 | TIVOLI LIGHTING | .00 | .00 | .00 | 700.00 | 0 | .0 |
| 10-21-5050 | 4TH OF JULY | 37,350.00 | 46,809.00 | .00 | 56,743.45 | 50,000 | 113.5 |
| 10-21-5108 | OTHER CONTRACTUAL SERVICES | .00 | .00 | 6,588.10 | 89,967.77 | 146,000 | 61.6 |
| 10-21-5430 | VISITOR CTR BLDG MAINTENANCE | 6,547.54 | 14,421.04 | 670.42 | 20,805.32 | 10,000 | 208.1 |
| | TOTAL COMMUNITY PROMOTION | 126,297.88 | 143,968.45 | 9,041.11 | 252,776.43 | 334,580 | 75.6 |
| | BUILDING INSPECTOR | | | | | | |
| 10-22-5000 | OPERATIONS CONTRACTUAL | 71,537.93 | 206,112.59 | 1,023.07 | 61,531.93 | 150,000 | 41.0 |
| 10-22-5108 | OTHER PROFESSIONAL SERVICES | 500.00 | .00 | .00 | .00 | 2,000 | .0 |
| | TOTAL BUILDING INSPECTOR | 72,037.93 | 206,112.59 | 1,023.07 | 61,531.93 | 152,000 | 40.5 |

GENERAL FUND

POLICE EXPENDITURES

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 10-30-4102 | SALARIES | 101,368.00 | 110,270.40 | 11,988.80 | 125,882.40 | 155,859 | 80.8 |
| 10-30-4103 | HOURLY WAGES--SWORN | 419,239.25 | 460,956.04 | 50,689.47 | 486,996.77 | 577,056 | 84.4 |
| 10-30-4104 | OVERTIME--REGULAR | 22,745.10 | 19,028.65 | 363.60 | 11,719.75 | 20,400 | 57.5 |
| 10-30-4105 | HOLIDAY | 7,959.36 | 11,204.48 | .00 | 10,336.16 | 15,300 | 67.6 |
| 10-30-4106 | OVERTIME--HOLIDAY WORKED-SWORN | 13,674.99 | 17,106.44 | 1,278.00 | 16,438.23 | 24,480 | 67.2 |
| 10-30-4108 | BONUS PAY | .00 | .00 | .00 | 1,000.00 | 0 | .0 |
| 10-30-4109 | HOURLY WAGES--CIVILIAN | 115,930.22 | 137,787.37 | 13,431.48 | 136,179.00 | 173,030 | 78.7 |
| 10-30-4110 | OVERTIME--HOLIDAY WKD-CIVILIAN | 2,010.21 | 1,346.62 | .00 | 1,551.86 | 1,530 | 101.4 |
| 10-30-4201 | FICA | 8,620.94 | 8,664.53 | 794.01 | 8,487.57 | 10,823 | 78.4 |
| 10-30-4202 | MEDICARE | 9,515.11 | 10,576.20 | 1,081.79 | 10,990.50 | 14,031 | 78.3 |
| 10-30-4203 | HEALTH INS. | 85,132.00 | 103,553.00 | 10,540.00 | 114,337.60 | 144,606 | 79.1 |
| 10-30-4204 | LIFE INS. | 679.00 | 795.20 | 79.52 | 763.56 | 960 | 79.5 |
| 10-30-4205 | DEFERRED COMP | 5,165.96 | 7,365.32 | 728.18 | 7,628.06 | 8,969 | 85.1 |
| 10-30-4206 | UNEMPLOYMENT | 1,361.83 | 1,512.55 | 155.50 | 1,580.14 | 1,853 | 85.3 |
| 10-30-4207 | DISABILITY INSURANCE | 5,854.49 | 6,346.29 | 663.07 | 6,471.88 | 7,649 | 84.6 |
| 10-30-4209 | DENTAL INSURANCE | 4,500.80 | 5,882.40 | 620.80 | 6,521.60 | 7,638 | 85.4 |
| 10-30-4210 | PENSION FPPA | 55,838.53 | 67,057.61 | 7,243.12 | 73,373.32 | 82,000 | 89.5 |
| 10-30-5101 | LEGAL | 1,054.75 | .00 | .00 | 1,424.50 | 10,000 | 14.3 |
| 10-30-5105 | OTHER CONTRACT SERVICES | 164,059.51 | 253,810.04 | .00 | 147,266.55 | 198,851 | 74.1 |
| 10-30-5108 | OTHER PROFESSIONAL SERVICES | 40,307.39 | 77,494.82 | 9,862.32 | 85,630.14 | 100,000 | 85.6 |
| 10-30-5109 | POLYGRAPH/PSY EXAM | 2,294.10 | 2,475.70 | .00 | 1,301.40 | 2,200 | 59.2 |
| 10-30-5207 | REPAIR/MAINT-SERVICES | .00 | .00 | .00 | .00 | 1,000 | .0 |
| 10-30-5208 | REPAIRS/MAINTENANCE/BLDG. | 1,241.61 | 845.63 | .00 | 366.19 | 2,000 | 18.3 |
| 10-30-5212 | TRAINING | 10,547.86 | 14,713.51 | 1,538.62 | 13,699.84 | 18,000 | 76.1 |
| 10-30-5213 | MEDICAL/BLOOD DRAW | 163.61 | .00 | .00 | .00 | 1,000 | .0 |
| 10-30-5215 | EMPLOYEE INCENTIVE | 165.00 | 460.00 | .00 | 789.95 | 3,000 | 26.3 |
| 10-30-5300 | CIRSA W/C INSURANCE | 15,904.14 | 19,077.84 | .00 | 27,054.25 | 20,000 | 135.3 |
| 10-30-5301 | CIRSA P/C INSURANCE | 78,529.82 | 224,210.54 | .00 | 335,506.32 | 230,000 | 145.9 |
| 10-30-5303 | TELEPHONE | 1,433.76 | 1,440.80 | 144.44 | 1,438.34 | 1,800 | 79.9 |
| 10-30-5304 | DUES & PUBLICATIONS | 1,016.00 | 5,266.42 | .00 | 1,045.00 | 2,000 | 52.3 |
| 10-30-5305 | TRAVEL & MEALS | .00 | 1,132.29 | .00 | .00 | 1,000 | .0 |
| 10-30-5309 | CONTRACT OFFICE EQUIP. | 1,617.54 | 1,096.75 | .00 | 790.83 | 2,050 | 38.6 |
| 10-30-5310 | POSTAGE, SHIPPING, BOX RENT | 345.17 | 218.80 | .00 | 472.42 | 500 | 94.5 |
| 10-30-5313 | ADVERTISING | 310.00 | .00 | .00 | .00 | 0 | .0 |
| 10-30-5314 | INSURANCE CLAIMS | 1,000.00 | 2,000.00 | .00 | .00 | 4,000 | .0 |
| 10-30-5325 | PRINTING | 1,338.19 | 2,992.78 | .00 | 4,318.20 | 3,000 | 143.9 |
| 10-30-5326 | TOWING | 232.00 | 232.00 | 400.00 | 2,533.05 | 1,000 | 253.3 |
| 10-30-5330 | COMMUNICATIONS EQUIPMENT | .00 | 553.34 | .00 | 3,214.32 | 1,000 | 321.4 |
| 10-30-5335 | CELL/INTERNET SERVICE | 6,028.59 | 8,086.94 | 925.69 | 9,468.34 | 8,400 | 112.7 |
| 10-30-5350 | PUBLIC EDUCATION/RELATIONS | 3,295.77 | 2,152.31 | .00 | 3,799.40 | 4,000 | 95.0 |
| 10-30-6001 | ELECTRICITY & GAS | 3,574.97 | 3,534.39 | 412.11 | 7,559.99 | 4,000 | 189.0 |
| 10-30-6010 | MATERIALS/SUPPLIES/OFFICE | 1,902.71 | 3,007.15 | 138.15 | 1,632.80 | 3,000 | 54.4 |
| 10-30-6015 | MATERIALS/SUPPLIES-INVESTIG. | 2,725.03 | 2,251.77 | .00 | 1,227.50 | 1,750 | 70.1 |
| 10-30-6022 | SAFETY ITEMS | .00 | 650.00 | .00 | .00 | 1,000 | .0 |
| 10-30-6030 | UNIFORMS | 14,875.28 | 11,438.95 | 1,866.87 | 10,601.91 | 15,000 | 70.7 |
| 10-30-6040 | OCCUPATIONAL EQUIP/SAFETY | 9,865.34 | 7,919.58 | .00 | 6,205.56 | 9,000 | 69.0 |
| 10-30-6045 | AMMUNITION | 4,820.06 | 2,902.70 | .00 | 4,064.00 | 4,000 | 101.6 |
| 10-30-6050 | WATER/SEWER | 1,103.53 | 3,046.47 | .00 | 3,072.72 | 3,700 | 83.1 |
| 10-30-6100 | FLEET MAINTENANCE | 17,362.87 | 52,029.72 | 4,302.61 | 26,241.77 | 20,000 | 131.2 |
| 10-30-6191 | FLEET FUEL | 25,432.36 | 28,369.57 | 2,666.64 | 29,569.79 | 30,000 | 98.6 |
| 10-30-6192 | FLEET TIRES | 2,099.94 | 3,601.43 | .00 | 2,699.48 | 3,000 | 90.0 |
| 10-30-6193 | FLEET SUPPLIES | 828.54 | 2,438.18 | 5.99 | 836.97 | 2,000 | 41.9 |

GENERAL FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 10-30-7010 | COMPUTERS / OFFICE EQUIPMENT | 5,303.00 | 1,925.00 | .00 | .00 | 3,200 | .0 |
| 10-30-7011 | COMPUTER SOFTWARE | 15,688.95 | 25,473.75 | .00 | 30,137.78 | 20,000 | 150.7 |
| | TOTAL POLICE EXPENDITURES | 1,296,063.18 | 1,736,302.27 | 121,920.78 | 1,784,227.71 | 1,980,635 | 90.1 |
| | COURT EXPENDITURES | | | | | | |
| 10-40-4103 | HOURLY | 23,557.19 | 24,654.82 | 1,576.48 | 16,602.03 | 30,861 | 53.8 |
| 10-40-4104 | OVERTIME | 100.73 | 1,437.40 | .00 | 129.31 | 102 | 126.8 |
| 10-40-4201 | FICA | 1,415.32 | 1,564.78 | 93.92 | 999.15 | 1,920 | 52.0 |
| 10-40-4202 | MEDICARE | 330.88 | 365.92 | 21.96 | 233.63 | 449 | 52.0 |
| 10-40-4203 | HEALTH INS. | 3,016.00 | 3,168.00 | 230.15 | 2,301.44 | 4,314 | 53.4 |
| 10-40-4204 | LIFE INS. | 35.00 | 35.00 | 2.24 | 22.40 | 42 | 53.3 |
| 10-40-4205 | DEFERRED COMP | .00 | 739.63 | 47.30 | 498.12 | 894 | 55.7 |
| 10-40-4206 | UNEMPLOYMENT | 47.35 | 52.15 | 3.16 | 33.52 | 63 | 53.2 |
| 10-40-4207 | WORKMANS COMP | 217.59 | 229.37 | 15.67 | 155.53 | 276 | 56.4 |
| 10-40-4209 | DENTAL INSURANCE | 124.00 | 124.00 | 8.19 | 81.90 | 154 | 53.2 |
| 10-40-5101 | LEGAL FEES | .00 | 112.50 | .00 | .00 | 500 | .0 |
| 10-40-5110 | JUDGE RETAINER | 16,000.00 | 16,000.00 | 1,600.00 | 16,000.00 | 19,200 | 83.3 |
| 10-40-5115 | PROSECUTER | 15,572.50 | 15,576.43 | 1,561.18 | 15,611.80 | 18,689 | 83.5 |
| 10-40-5209 | JURY/WITNESS FEES | .00 | .00 | .00 | .00 | 100 | .0 |
| 10-40-5212 | TRAINING | .00 | .00 | .00 | .00 | 400 | .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 | 36.08 | 53.30 | .00 | 143.50 | 100 | 143.5 |
| 10-40-5325 | PRINTING | .00 | .00 | .00 | .00 | 25 | .0 |
| 10-40-6010 | MATERIALS/SUPPLIES-MISC. | .00 | 365.87 | .00 | 44.36 | 200 | 22.2 |
| 10-40-6030 | CLOTHING/ROBE | .00 | .00 | .00 | .00 | 30 | .0 |
| 10-40-6035 | RESTITUTION | .00 | .00 | .00 | .00 | 100 | .0 |
| | TOTAL COURT EXPENDITURES | 60,452.64 | 64,479.17 | 5,160.25 | 52,856.69 | 78,519 | 67.3 |
| | FIRE DEPARTMENT | | | | | | |
| 10-50-5050 | CONTRIBUTION TO CCCESD | 141,225.00 | 299,875.00 | 77,385.00 | 309,540.00 | 309,540 | 100.0 |
| | TOTAL FIRE DEPARTMENT | 141,225.00 | 299,875.00 | 77,385.00 | 309,540.00 | 309,540 | 100.0 |

GENERAL FUND

PARKS EXPENDITURES

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 10-60-4103 | HOURLY | 56,122.18 | 73,214.53 | 5,142.33 | 66,760.46 | 90,472 | 73.8 |
| 10-60-4104 | OVERTIME | 6,011.07 | 8,687.89 | 1,663.70 | 10,297.16 | 10,200 | 101.0 |
| 10-60-4105 | HOLIDAY | 608.00 | 1,164.24 | .00 | 685.12 | 1,530 | 44.8 |
| 10-60-4201 | FICA | 3,790.89 | 5,048.20 | 410.46 | 4,704.84 | 6,337 | 74.2 |
| 10-60-4202 | MEDICARE | 886.56 | 1,180.66 | 95.99 | 1,100.33 | 1,482 | 74.3 |
| 10-60-4203 | HEALTH INS. | 6,032.00 | 6,336.00 | 719.20 | 7,192.00 | 8,630 | 83.3 |
| 10-60-4204 | LIFE INS. | 105.00 | 126.00 | 4.20 | 84.00 | 156 | 53.9 |
| 10-60-4205 | DEFERRED COMP | .00 | 2,231.42 | 154.27 | 2,023.33 | 2,706 | 74.8 |
| 10-60-4206 | UNEMPLOYMENT | 125.47 | 166.17 | 13.62 | 155.53 | 204 | 76.2 |
| 10-60-4207 | DISABILITY INSURANCE | 440.93 | 722.78 | 39.42 | 596.53 | 870 | 68.6 |
| 10-60-5108 | OTHER PROFESSIONAL SERVICES | 62,316.98 | 27,050.98 | .00 | 29,102.90 | 63,000 | 46.2 |
| 10-60-5202 | DISPOSAL | 3,082.08 | 1,119.35 | 832.74 | 4,320.33 | 4,000 | 108.0 |
| 10-60-5207 | REPAIR/MAINT-SERVICES | 396.76 | 750.00 | .00 | 7,796.73 | 2,500 | 311.9 |
| 10-60-5208 | MAINT./REPAIRS-BUILDING | 125.20 | 977.01 | 261.97 | 2,301.04 | 1,000 | 230.1 |
| 10-60-5209 | VANDALISM MAINTENANCE | 507.66 | 401.25 | .00 | 214.62 | 1,000 | 21.5 |
| 10-60-5210 | GREENWAY MAINTENANCE | .00 | .00 | .00 | .00 | 2,500 | .0 |
| 10-60-5211 | TRAIL MAINTENANCE-VCMP | .00 | 90.00 | .00 | 5,725.26 | 2,500 | 229.0 |
| 10-60-5212 | TRAINING | .00 | .00 | .00 | .00 | 100 | .0 |
| 10-60-5213 | MEDICAL | .00 | .00 | .00 | .00 | 80 | .0 |
| 10-60-5215 | EMPLOYEE INCENTIVE | .00 | .00 | .00 | .00 | 250 | .0 |
| 10-60-5300 | CIRSA W/C INSURANCE | 1,674.12 | 2,008.20 | .00 | 2,847.79 | 2,100 | 135.6 |
| 10-60-5301 | CIRSA P/C INSURANCE | 5,516.02 | .00 | .00 | .00 | 0 | .0 |
| 10-60-5304 | DUES & PUBLICATIONS | .00 | .00 | .00 | .00 | 50 | .0 |
| 10-60-5305 | TRAVEL & MEALS | .00 | .00 | .00 | 204.82 | 100 | 204.8 |
| 10-60-5306 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 | 500 | .0 |
| 10-60-5314 | INSURANCE CLAIMS | .00 | 691.31 | .00 | .00 | 1,000 | .0 |
| 10-60-5330 | COMMUNICATION EQUIPMENT | .00 | .00 | .00 | .00 | 50 | .0 |
| 10-60-5335 | CELL/INTERNET SERVICE | 369.44 | 312.17 | 40.45 | 771.87 | 400 | 193.0 |
| 10-60-6001 | ELECTRICITY & GAS | 6,706.54 | 5,627.79 | 401.89 | 5,693.97 | 8,500 | 67.0 |
| 10-60-6010 | MATERIALS/SUPPLIES-MISC. | 6,131.13 | 11,527.87 | 62.57 | 6,377.24 | 5,500 | 116.0 |
| 10-60-6012 | GAS, OIL-EQUIPMENT | 921.53 | 100.20 | .00 | 296.57 | 1,000 | 29.7 |
| 10-60-6020 | TOOLS | 87.21 | 468.89 | .00 | 900.96 | 500 | 180.2 |
| 10-60-6022 | SAFETY ITEMS | .00 | 457.28 | .00 | 159.89 | 300 | 53.3 |
| 10-60-6040 | OCCUPATIONAL EQUIP/SAFETY | 63.30 | 189.85 | .00 | 452.28 | 200 | 226.1 |
| 10-60-6045 | SPRINKLER PARTS | 394.01 | 632.75 | 45.47 | 1,325.13 | 2,000 | 66.3 |
| 10-60-6050 | WATER/SEWER | 3,592.00 | 7,440.77 | .00 | 11,688.06 | 7,000 | 167.0 |
| 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 | 128.55 | .00 | .00 | .00 | 150 | .0 |
| 10-60-6095 | SAND / GRAVEL | .00 | .00 | .00 | .00 | 300 | .0 |
| 10-60-6098 | TREE REPLACEMENT & TRIMMING | 2,017.00 | 6,325.00 | .00 | 6,800.00 | 9,000 | 75.6 |
| 10-60-6099 | SALTED SAND | .00 | .00 | .00 | .00 | 1,600 | .0 |
| 10-60-6150 | FLEET MAINT | 358.62 | 2,970.03 | .00 | 2.90 | 2,200 | .1 |
| 10-60-6191 | FLEET FUEL | 2,852.72 | 2,867.54 | 328.32 | 3,474.10 | 3,500 | 99.3 |
| 10-60-6192 | FLEET TIRES | 978.10 | 814.76 | .00 | .00 | 1,200 | .0 |
| 10-60-6193 | FLEET SUPPLIES | 957.71 | .00 | .00 | 639.42 | 1,500 | 42.6 |
| 10-60-6200 | PARKS MAINT. & PARTS | 7,918.83 | 5,252.97 | .00 | 5,506.27 | 8,000 | 68.8 |
| 10-60-6204 | WEED CONTROL | .00 | .00 | .00 | .00 | 500 | .0 |
| 10-60-6206 | CHEMICALS/FERTILITZER | 135.67 | .00 | .00 | .00 | 500 | .0 |
| 10-60-6207 | CHEM/PESTICIDES/HERBICIDES | .00 | .00 | .00 | .00 | 150 | .0 |
| 10-60-7007 | EQUIPMENT PURCHASE | 1,780.79 | .00 | .00 | .00 | 400 | .0 |

GENERAL FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | TOTAL PARKS EXPENDITURES | 183,134.07 | 176,953.86 | 10,216.60 | 190,201.45 | 258,217 | 73.7 |
| | CEMETERY EXPENDITURES | | | | | | |
| 10-70-7100 | CEMETERY MAINTENANCE | 1,047.00 | 1,501.50 | 2,087.09 | 12,266.16 | 5,000 | 245.3 |
| | TOTAL CEMETERY EXPENDITURES | 1,047.00 | 1,501.50 | 2,087.09 | 12,266.16 | 5,000 | 245.3 |
| | TOTAL FUND EXPENDITURES | 3,024,054.91 | 4,005,141.52 | 330,228.08 | 4,050,123.83 | 4,551,648 | 89.0 |
| | NET REVENUE OVER EXPENDITURES | 52,264.28- | 524,117.40- | 69,451.36 | ( 719,617.03) | 235,448- | (305.6) |

HANSEN'S CEMETERY TRUST FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 15-00-1000 | CASH - COMBINED FUND | | 10,345.53 | |
| | TOTAL ASSETS | | | 10,345.53 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| 15-00-2600 | FUND BALANCE | | 10,110.55 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 234.98 | | |
| | BALANCE - CURRENT DATE | | 234.98 | |
| | TOTAL FUND EQUITY | | | 10,345.53 |
| | TOTAL LIABILITIES AND EQUITY | | | 10,345.53 |

HANSEN'S CEMETERY TRUST FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | MISCELLANEOUS | | | | | | |
| 15-00-3601 | INTEREST EARNED | 191.34 | 326.17 | 4.29 | 234.98 | 400 | 58.8 |
| | TOTAL MISCELLANEOUS | 191.34 | 326.17 | 4.29 | 234.98 | 400 | 58.8 |
| | TOTAL FUND REVENUE | 191.34 | 326.17 | 4.29 | 234.98 | 400 | 58.8 |
| | NET REVENUE OVER EXPENDITURES | 191.34 | 326.17 | 4.29 | 234.98 | 400 | 58.8 |

CITY OF IDAHO SPRINGS
BALANCE SHEET
OCTOBER 31, 2025

RAMP FUND (COLORADO BLVD)

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 20-00-1000 | CASH - COMBINED FUND | | 697,541.20 | |
| | TOTAL ASSETS | | | 697,541.20 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| 20-00-2600 | FUND BALANCE | | 674,612.89 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 22,928.31 | | |
| | BALANCE - CURRENT DATE | | 22,928.31 | |
| | TOTAL FUND EQUITY | | | 697,541.20 |
| | TOTAL LIABILITIES AND EQUITY | | | 697,541.20 |

RAMP FUND (COLORADO BLVD)

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | MISCELLANEOUS | | | | | | |
| 20-00-3601 | INTEREST EARNED | 22,788.07 | 31,774.46 | 1,141.40 | 24,244.42 | 35,000 | 69.3 |
| | TOTAL MISCELLANEOUS | 22,788.07 | 31,774.46 | 1,141.40 | 24,244.42 | 35,000 | 69.3 |
| | TOTAL FUND REVENUE | 22,788.07 | 31,774.46 | 1,141.40 | 24,244.42 | 35,000 | 69.3 |

RAMP FUND (COLORADO BLVD)

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 20-00-4103 | ADMINISTRATIVE HOURLY | .00 | .00 | 98.52 | 1,037.61 | 1,420 | 73.1 |
| 20-00-4104 | OVERTIME | .00 | .00 | .00 | 8.08 | 0 | .0 |
| 20-00-4201 | FICA | .00 | .00 | 5.86 | 62.41 | 0 | .0 |
| 20-00-4202 | MEDICARE | .00 | .00 | 1.38 | 14.66 | 0 | .0 |
| 20-00-4203 | HEALTH INS. | .00 | .00 | 14.38 | 143.85 | 0 | .0 |
| 20-00-4204 | LIFE INS. | .00 | .00 | .14 | 1.40 | 0 | .0 |
| 20-00-4205 | RETIREMENT | .00 | .00 | 2.96 | 31.16 | 0 | .0 |
| 20-00-4206 | UNEMPLOYMENT | .00 | .00 | .20 | 2.11 | 0 | .0 |
| 20-00-4207 | DISABILITY INSURANCE | .00 | .00 | .98 | 9.73 | 0 | .0 |
| 20-00-4209 | DENTAL INSURANCE | .00 | .00 | .51 | 5.10 | 0 | .0 |
| 20-00-6016 | ASPHALT, CURB & GUTTER | .00 | 7,675.00 | .00 | .00 | 50,000 | .0 |
| 20-00-6024 | INFRASTRUCTURE | 76,744.20 | .00 | .00 | .00 | 0 | .0 |
| | TOTAL DEPARTMENT 00 | 76,744.20 | 7,675.00 | 124.93 | 1,316.11 | 51,420 | 2.6 |
| | TOTAL FUND EXPENDITURES | 76,744.20 | 7,675.00 | 124.93 | 1,316.11 | 51,420 | 2.6 |
| | NET REVENUE OVER EXPENDITURES | 53,956.13- | 24,099.46 | 1,016.47 | 22,928.31 | 16,420- | 139.6 |

# CITY OF IDAHO SPRINGS
BALANCE SHEET
OCTOBER 31, 2025

IMPROVEMENT FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 21-00-1000 | CASH - COMBINED FUND | | ( 849,670.88) | |
| 21-00-1120 | CASH W/COUNTY TREASURER | | 2,356.59 | |
| 21-00-1165 | OTHER RECEIVABLES | | 143,212.91 | |
| | TOTAL ASSETS | | | ( 704,101.38) |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 21-00-2020 | ACCOUNTS PAYABLE | | 284,606.57 | |
| | TOTAL LIABILITIES | | | 284,606.57 |
| | FUND EQUITY | | | |
| 21-00-2600 | FUND BALANCE | | 1,838,248.97 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 2,826,956.92) | | |
| | BALANCE - CURRENT DATE | | ( 2,826,956.92) | |
| | TOTAL FUND EQUITY | | | ( 988,707.95) |
| | TOTAL LIABILITIES AND EQUITY | | | ( 704,101.38) |

IMPROVEMENT FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | TAXES | | | | | | |
| 21-00-3130 | SALES TAX (1/4) | 799,081.10 | 790,617.96 | 94,477.90 | 812,420.59 | 1,025,000 | 79.3 |
| 21-00-3135 | BUILDING USE TAX (1/3) | 4,510.88 | 259,713.42 | 2,011.38 | 12,176.56 | 100,000 | 12.2 |
| 21-00-3136 | MOTOR VEHICLE USE TAX | 34,652.31 | 39,625.76 | 4,727.65 | 31,710.79 | 45,000 | 70.5 |
| | TOTAL TAXES | 838,244.29 | 1,089,957.14 | 101,216.93 | 856,307.94 | 1,170,000 | 73.2 |
| | MISCELLANEOUS | | | | | | |
| 21-00-3601 | INTEREST EARNED | 45,059.28 | 10,949.77 | ( 351.99) | ( 776.71) | 15,000 | ( 5.2) |
| 21-00-3604 | DONATIONS | .00 | 375,100.00 | .00 | .00 | 0 | .0 |
| 21-00-3695 | SALE OF EQUIPMENT | .00 | 6,526.00 | .00 | 27,100.00 | 0 | .0 |
| | TOTAL MISCELLANEOUS | 45,059.28 | 392,575.77 | ( 351.99) | 26,323.29 | 15,000 | 175.5 |
| | SOURCE 37 | | | | | | |
| 21-00-3750 | STATE GRANTS--COLO HISTORY | 13,496.00 | .00 | .00 | .00 | 0 | .0 |
| 21-00-3760 | FOUNDATION GRANTS | 125,000.00 | 125,000.00 | .00 | .00 | 0 | .0 |
| 21-00-3769 | AFFODABLE HSG GRANT--IHOP--FED | .00 | 59,159.36 | .00 | .00 | 0 | .0 |
| 21-00-3770 | LWCF GRANT--SHELLY QUINN--FED | .00 | .00 | .00 | 422,533.28 | 1,500,000 | 28.2 |
| 21-00-3773 | DOLA GRANT-EIAF 9908PD RENOVAT | .00 | 463,707.20 | .00 | 89,729.35 | 1,000,000 | 9.0 |
| | TOTAL SOURCE 37 | 138,496.00 | 647,866.56 | .00 | 512,262.63 | 2,500,000 | 20.5 |
| | TOTAL FUND REVENUE | 1,021,799.57 | 2,130,399.47 | 100,864.94 | 1,394,893.86 | 3,685,000 | 37.9 |

IMPROVEMENT FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | IMPROVEMENT FUND EXPENDITURES | | | | | | |
| 21-00-4102 | ADMINISTRATIVE SALARY | .00 | .00 | 3,194.72 | 32,978.68 | 34,831 | 94.7 |
| 21-00-4103 | ADMINISTRATIVE HOURLY | .00 | .00 | 98.52 | 1,037.61 | 1,420 | 73.1 |
| 21-00-4104 | OVERTIME | .00 | .00 | .00 | 8.08 | 0 | .0 |
| 21-00-4201 | FICA | .00 | .00 | 196.84 | 2,058.78 | 0 | .0 |
| 21-00-4202 | MEDICARE | .00 | .00 | 46.06 | 481.71 | 0 | .0 |
| 21-00-4203 | HEALTH INS. | .00 | .00 | 447.18 | 4,471.85 | 0 | .0 |
| 21-00-4204 | LIFE INS. | .00 | .00 | 1.96 | 19.60 | 0 | .0 |
| 21-00-4205 | RETIREMENT | .00 | .00 | 190.86 | 1,914.46 | 0 | .0 |
| 21-00-4206 | UNEMPLOYMENT | .00 | .00 | 6.60 | 68.84 | 0 | .0 |
| 21-00-4207 | DISABILITY INSURANCE | .00 | .00 | 26.61 | 265.42 | 0 | .0 |
| 21-00-4209 | DENTAL INSURANCE | .00 | .00 | 18.27 | 182.70 | 0 | .0 |
| 21-00-5102 | AUDIT | .00 | .00 | .00 | .00 | 408 | .0 |
| 21-00-5103 | ENGINEERING--AFFORDABLE HSG | 103,362.73 | 105,235.10 | .00 | 608.00 | 50,000 | 1.2 |
| 21-00-5104 | FINANCIAL SERVICES | .00 | .00 | .00 | .00 | 2,520 | .0 |
| 21-00-6012 | POLICE VEHICLE PURCHASE | 2,722.00 | 101,640.00 | .00 | .00 | 0 | .0 |
| 21-00-6013 | CITY HALL FURNISHING/EQUIPMENT | .00 | 219.90 | .00 | .00 | 10,000 | .0 |
| 21-00-6016 | DRAINAGE, PAVE/CURB/GUTTER CIP | .00 | 23,005.00 | .00 | .00 | 50,000 | .0 |
| 21-00-6017 | OTHER STREET PROJECTS | .00 | .00 | .00 | 4,332.90 | 50,000 | 8.7 |
| 21-00-6023 | PARK IMPROVEMENTS-CRC | .00 | .00 | .00 | 569.70 | 50,000 | 1.1 |
| 21-00-6024 | VCMP TRAILS CONSTRUCTION | 146,366.83 | 549,584.00 | 113,598.02 | 618,254.14 | 350,000 | 176.6 |
| 21-00-6025 | PW VEHICLE PURCHASE | 50,870.00 | 43,464.00 | .00 | .00 | 0 | .0 |
| 21-00-6026 | PD EQUIPMENT | 32,692.64 | 62,698.22 | .00 | 127,379.40 | 139,100 | 91.6 |
| 21-00-6028 | STREETSCAPE/MALL IMPROVEMENTS | .00 | 38,325.28 | .00 | 7,018.74 | 50,000 | 14.0 |
| 21-00-6032 | MASTER PLAN--SPORTS COMPLEX | .00 | 43,445.06 | 4,687.50 | 1,414,947.17 | 1,000,000 | 141.5 |
| 21-00-7040 | CITY HALL BUILDING IMPROVEMENT | .00 | .00 | .00 | 1,499.40 | 0 | .0 |
| 21-00-7041 | MUSEUM BUILDING IMPROVEMENT | 1,200.00 | 26,489.00 | .00 | 4.14 | 10,000 | .0 |
| 21-00-7042 | LIBRARY BUILDING IMPROVEMENT | 405,876.75 | 1,677.31 | .00 | 575.00 | 0 | .0 |
| 21-00-7043 | LAND ACQUISITION | 649,766.57 | 375,000.00 | .00 | 761,000.00 | 500,000 | 152.2 |
| 21-00-7044 | PW FACILITY PROJECT | 791,950.77 | 1,795,307.59 | .00 | 6,814.00 | 0 | .0 |
| 21-00-7045 | POLICE STATION IMPROVEMENTS | .00 | 113,982.47 | 181,582.58 | 1,038,639.60 | 1,500,000 | 69.2 |
| 21-00-7046 | DOWNTOWN PARKING IMPROVEMENTS | .00 | 2,829.43 | .00 | .00 | 0 | .0 |
| 21-00-8210 | TRANSFER TO GENERAL FUND | 18,750.00 | .00 | .00 | .00 | 0 | .0 |
| | TOTAL IMPROVEMENT FUND EXPENDITURE | 2,203,558.29 | 3,282,902.36 | 304,095.72 | 4,025,129.92 | 3,798,279 | 106.0 |
| | HSF PROJECTS | | | | | | |
| 21-61-7040 | CITY HALL IMPROVEMENTS | 3,630.69 | 401,263.19 | .00 | .00 | 200,000 | .0 |
| 21-61-7042 | SITES & FACILITIES IMPROVEMENT | 41,797.43 | 197,503.95 | .00 | 196,720.86 | 100,000 | 196.7 |
| | TOTAL HSF PROJECTS | 45,428.12 | 598,767.14 | .00 | 196,720.86 | 300,000 | 65.6 |
| | TOTAL FUND EXPENDITURES | 2,248,986.41 | 3,881,669.50 | 304,095.72 | 4,221,850.78 | 4,098,279 | 103.0 |
| | NET REVENUE OVER EXPENDITURES | 1,227,186.84- | 1,751,270.03- | ( 203,230.78) | ( 2,826,956.92) | 413,279- | (684.0) |

CONSERVATION TRUST FD LOTTERY

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 22-00-1000 | CASH - COMBINED FUND | | 134,050.65 | |
| | TOTAL ASSETS | | | 134,050.65 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| 22-00-2600 | FUND BALANCE | | 123,761.91 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 10,288.74 | | |
| | BALANCE - CURRENT DATE | | 10,288.74 | |
| | TOTAL FUND EQUITY | | | 134,050.65 |
| | TOTAL LIABILITIES AND EQUITY | | | 134,050.65 |

CONSERVATION TRUST FD LOTTERY

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | INTERGOVERNMENTAL | | | | | | |
| 22-00-3358 | CONSERVATION TRUST FUNDS | 8,890.35 | 8,100.60 | .00 | 7,340.49 | 12,000 | 61.2 |
| | TOTAL INTERGOVERNMENTAL | 8,890.35 | 8,100.60 | .00 | 7,340.49 | 12,000 | 61.2 |
| | MISCELLANEOUS | | | | | | |
| 22-00-3601 | INTEREST EARNED | 1,977.28 | 3,473.38 | 55.53 | 2,948.25 | 4,000 | 73.7 |
| | TOTAL MISCELLANEOUS | 1,977.28 | 3,473.38 | 55.53 | 2,948.25 | 4,000 | 73.7 |
| | TOTAL FUND REVENUE | 10,867.63 | 11,573.98 | 55.53 | 10,288.74 | 16,000 | 64.3 |
| | NET REVENUE OVER EXPENDITURES | 10,867.63 | 11,573.98 | 55.53 | 10,288.74 | 16,000 | 64.3 |

CITY OF IDAHO SPRINGS
BALANCE SHEET
OCTOBER 31, 2025

1% STREET SALES TAX

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 23-00-1000 | CASH - COMBINED FUND | | 1,623,291.79 | |
| 23-00-1165 | OTHER RECEIVABLES | | 143,212.91 | |
| | TOTAL ASSETS | | | 1,766,504.70 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 23-00-2020 | ACCOUNTS PAYABLE | | 464,700.25 | |
| | TOTAL LIABILITIES | | | 464,700.25 |
| | FUND EQUITY | | | |
| 23-00-2600 | FUND BALANCE | | 1,239,911.95 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 61,892.50 | | |
| | BALANCE - CURRENT DATE | | 61,892.50 | |
| | TOTAL FUND EQUITY | | | 1,301,804.45 |
| | TOTAL LIABILITIES AND EQUITY | | | 1,766,504.70 |

1% STREET SALES TAX

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | SOURCE 31 | | | | | | |
| 23-00-3133 | SALES TAX (1/4) STREETS CIP | 799,081.10 | 790,617.93 | 94,477.90 | 812,420.56 | 1,025,000 | 79.3 |
| | TOTAL SOURCE 31 | 799,081.10 | 790,617.93 | 94,477.90 | 812,420.56 | 1,025,000 | 79.3 |
| | SOURCE 36 | | | | | | |
| 23-00-3601 | INTEREST EARNED | 37,710.81 | 46,385.52 | 672.48 | 30,808.55 | 50,000 | 61.6 |
| | TOTAL SOURCE 36 | 37,710.81 | 46,385.52 | 672.48 | 30,808.55 | 50,000 | 61.6 |
| | TOTAL FUND REVENUE | 836,791.91 | 837,003.45 | 95,150.38 | 843,229.11 | 1,075,000 | 78.4 |

1% STREET SALES TAX

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 23-00-4103 | ADMINISTRATIVE HOURLY | .00 | .00 | 98.52 | 1,037.61 | 1,420 | 73.1 |
| 23-00-4104 | OVERTIME | .00 | .00 | .00 | 8.08 | 0 | .0 |
| 23-00-4201 | FICA | .00 | .00 | 5.86 | 62.41 | 0 | .0 |
| 23-00-4202 | MEDICARE | .00 | .00 | 1.38 | 14.66 | 0 | .0 |
| 23-00-4203 | HEALTH INS. | .00 | .00 | 14.38 | 143.85 | 0 | .0 |
| 23-00-4204 | LIFE INS. | .00 | .00 | .14 | 1.40 | 0 | .0 |
| 23-00-4205 | RETIREMENT | .00 | .00 | 2.96 | 31.16 | 0 | .0 |
| 23-00-4206 | UNEMPLOYMENT | .00 | .00 | .20 | 2.11 | 0 | .0 |
| 23-00-4207 | DISABILITY INSURANCE | .00 | .00 | .98 | 9.73 | 0 | .0 |
| 23-00-4209 | DENTAL INSURANCE | .00 | .00 | .51 | 5.10 | 0 | .0 |
| 23-00-5101 | LEGAL AND PROFESSIONAL | 250.00 | .00 | .00 | .00 | 250 | .0 |
| 23-00-5102 | AUDIT | .00 | .00 | .00 | .00 | 226 | .0 |
| 23-00-5103 | ENGINEERING | 363,312.67 | 460,885.75 | .00 | 11,094.00 | 100,000 | 11.1 |
| 23-00-5104 | FINANCIAL SERVICES | .00 | .00 | .00 | .00 | 2,460 | .0 |
| 23-00-6016 | ASPHALT, CURB & GUTTER | 24,000.00 | 158,464.00 | 1,350.00 | 112,514.00 | 500,000 | 22.5 |
| 23-00-8114 | NOTES PAYABLE BONDS - PRIN | .00 | 250,000.00 | 270,000.00 | 270,000.00 | 270,000 | 100.0 |
| 23-00-8115 | NOTES PAYABLE BONDS-INT | 201,756.25 | 393,912.50 | 193,206.25 | 386,412.50 | 386,413 | 100.0 |
| | TOTAL DEPARTMENT 00 | 589,318.92 | 1,263,262.25 | 464,681.18 | 781,336.61 | 1,260,769 | 62.0 |
| | TOTAL FUND EXPENDITURES | 589,318.92 | 1,263,262.25 | 464,681.18 | 781,336.61 | 1,260,769 | 62.0 |
| | NET REVENUE OVER EXPENDITURES | 247,472.99 | 426,258.80- | ( 369,530.80) | 61,892.50 | 185,769- | 33.3 |

CITY OF IDAHO SPRINGS
BALANCE SHEET
OCTOBER 31, 2025

WATER FUND

ASSETS

| | | | | |
|---|---|---|---|---|
| 51-00-1000 | CASH - COMBINED FUND | | ( 297,021.85) | |
| 51-00-1150 | A/R--BILLED ACCOUNTS | | 56,328.28 | |
| 51-00-1161 | UTILITY ACCOUNTS RECEIVABLE | | 355,231.41 | |
| 51-00-1165 | OTHER RECEIVABLES | | 71,606.45 | |
| 51-00-1300 | LEASE ASSET - SCADA | | 190,355.95 | |
| 51-00-1310 | ACCUMULATED DEPRECIATION-LEASE | | ( 166,343.26) | |
| 51-00-1350 | CONSTRUCTION IN PROGRESS | | 2,404,428.54 | |
| 51-00-1610 | LAND | | 522,238.83 | |
| 51-00-1620 | WATER RIGHTS | | 10,440.00 | |
| 51-00-1630 | IMPROVEMENTS OTHER THAN BLDGS | | 14,457,069.14 | |
| 51-00-1631 | ACCUMULATED DEPRECIATION | | ( 9,898,018.48) | |
| 51-00-1640 | MACHINERY & EQUIPMENT | | 501,370.16 | |
| | TOTAL ASSETS | | | 8,207,685.17 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|---|---|---|---|---|
| 51-00-2010 | ACCR'D COMP'D ABS--LT | | 23,122.68 | |
| 51-00-2011 | ACCR'D COMP'D ABS-CURR PORTION | | 2,569.19 | |
| 51-00-2015 | ACCRUED PAYROLL PAYABLE | | 2,154.30 | |
| 51-00-2020 | ACCOUNTS PAYABLE | | 225,425.68 | |
| 51-00-2143 | LEASE LIABILITY | | 32,747.07 | |
| 51-00-2251 | 2004 CWCB NOTE PAYABLE--LT | | 432,778.69 | |
| 51-00-2254 | 2004 CWCB LOAN ACCR'D INT PAYA | | 18,345.88 | |
| 51-00-2255 | 2004 CWCB NOTE PAYABLE--CURR | | 52,112.08 | |
| | TOTAL LIABILITIES | | | 789,255.57 |

FUND EQUITY

| | | | | |
|---|---|---|---|---|
| 51-00-2600 | FUND BALANCE | | 6,545,581.36 | |
| 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 | ( 1,553,125.50) | | |
| | BALANCE - CURRENT DATE | | 139,177.24 | |
| | TOTAL FUND EQUITY | | | 7,418,429.60 |
| | TOTAL LIABILITIES AND EQUITY | | | 8,207,685.17 |

WATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | CARRY OVER | | | | | | |
| 51-00-3130 | SALES TAX | 385,257.18 | 395,308.93 | 47,238.95 | 406,210.25 | 511,875 | 79.4 |
| | TOTAL CARRY OVER | 385,257.18 | 395,308.93 | 47,238.95 | 406,210.25 | 511,875 | 79.4 |
| | CHARGES FOR SERVICES | | | | | | |
| 51-00-3411 | USAGE FEES | 1,092,331.62 | 1,066,907.61 | 211,449.42 | 1,064,312.56 | 1,318,493 | 80.7 |
| 51-00-3415 | LATE CHARGES | 7,795.88 | 13,002.82 | 3,987.76 | 18,854.33 | 13,500 | 139.7 |
| 51-00-3421 | SERVICE CHARGE | 100.00 | .00 | .00 | .00 | 200 | .0 |
| 51-00-3422 | TAP FEES | 22,588.50 | 6,845.00 | 39,366.50 | 58,264.50 | 100,000 | 58.3 |
| | TOTAL CHARGES FOR SERVICES | 1,122,816.00 | 1,086,755.43 | 254,803.68 | 1,141,431.39 | 1,432,193 | 79.7 |
| | FINES/LEASES | | | | | | |
| 51-00-3500 | WATER LEASE | 62,672.15 | 40,112.39 | 3,950.26 | 42,378.90 | 50,000 | 84.8 |
| | TOTAL FINES/LEASES | 62,672.15 | 40,112.39 | 3,950.26 | 42,378.90 | 50,000 | 84.8 |
| | MISCELLANEOUS | | | | | | |
| 51-00-3601 | INTEREST EARNED | 40,751.79 | 73,265.49 | ( 127.19) | 9,190.16 | 70,000 | 13.1 |
| 51-00-3606 | HAULED | 34,982.61 | 46,882.20 | 19,457.73 | 207,327.14 | 65,000 | 319.0 |
| 51-00-3699 | OTHER INCOME | 900.00 | 500.00 | .00 | 400.00 | 1,000 | 40.0 |
| | TOTAL MISCELLANEOUS | 76,634.40 | 120,647.69 | 19,330.54 | 216,917.30 | 136,000 | 159.5 |
| | GRANTS | | | | | | |
| 51-00-3720 | CDPHE GRANTS | .00 | .00 | .00 | 10,000.00 | 10,000 | 100.0 |
| | TOTAL GRANTS | .00 | .00 | .00 | 10,000.00 | 10,000 | 100.0 |
| | SOURCE 38 | | | | | | |
| 51-00-3880 | FEDERAL GRANT - ARPA | .00 | .00 | .00 | .00 | 448,911 | .0 |
| 51-00-3890 | DOLA GRANT EIAF 9582-FED'L FDS | .00 | .00 | .00 | 550,105.52 | 2,875,000 | 19.1 |
| 51-00-3891 | CWCB GRANT | .00 | 150,175.90 | .00 | 289,824.10 | 0 | .0 |
| 51-00-3892 | DOLA GRANT EIAF 9726-VIG ST UT | .00 | .00 | .00 | 431,258.10 | 0 | .0 |
| 51-00-3893 | DOLA GRANT EIAF 9983-MONTANE | .00 | .00 | .00 | 435,663.00 | 0 | .0 |
| | TOTAL SOURCE 38 | .00 | 150,175.90 | .00 | 1,706,850.72 | 3,323,911 | 51.4 |
| | TOTAL FUND REVENUE | 1,647,379.73 | 1,793,000.34 | 325,323.43 | 3,523,788.56 | 5,463,979 | 64.5 |

WATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | OPERATIONAL EXPENDITURES | | | | | | |
| 51-00-4102 | SALARIES | 23,424.79 | 41,622.00 | 6,379.20 | 89,604.04 | 104,339 | 85.9 |
| 51-00-4103 | HOURLY | 80,630.68 | 73,401.44 | 9,433.83 | 102,973.70 | 144,156 | 71.4 |
| 51-00-4104 | OVERTIME | 4,792.18 | 4,462.62 | 671.56 | 4,422.57 | 7,140 | 61.9 |
| 51-00-4105 | HOLIDAY | 400.00 | 641.20 | .00 | 764.40 | 1,020 | 74.9 |
| 51-00-4201 | FICA | 6,319.96 | 6,985.98 | 956.27 | 11,570.37 | 15,913 | 72.7 |
| 51-00-4202 | MEDICARE | 1,478.10 | 1,634.01 | 223.65 | 2,706.04 | 3,721 | 72.7 |
| 51-00-4203 | HEALTH INS. | 26,648.06 | 28,870.66 | 4,032.98 | 43,407.84 | 39,677 | 109.4 |
| 51-00-4204 | LIFE INS. | 145.27 | 142.64 | 16.45 | 188.86 | 173 | 109.2 |
| 51-00-4205 | DEFERRED COMP | 3,637.55 | 8,447.56 | 1,233.79 | 15,145.04 | 12,330 | 122.8 |
| 51-00-4206 | UNEMPLOYMENT | 218.62 | 240.51 | 33.00 | 396.28 | 294 | 134.8 |
| 51-00-4207 | DISABILITY INSURANCE | 882.67 | 1,131.72 | 142.20 | 1,650.16 | 1,373 | 120.2 |
| 51-00-4209 | DENTAL INSURANCE | 1,440.80 | 1,146.20 | 127.04 | 1,423.92 | 1,491 | 95.5 |
| 51-00-5000 | PLANT OPERATIONS CONTRACTUAL | 16,517.60 | 7,468.44 | 1,620.00 | 114,836.50 | 75,000 | 153.1 |
| 51-00-5101 | LEGAL | 3,285.73 | 1,167.79 | .00 | 746.76 | 4,000 | 18.7 |
| 51-00-5102 | AUDIT | 3,562.50 | 2,825.00 | .00 | 4,756.56 | 2,825 | 168.4 |
| 51-00-5103 | DESIGN/ENGINEERING | 5,217.00 | 762.00 | .00 | 3,680.00 | 5,000 | 73.6 |
| 51-00-5104 | FINANCIAL SERVICES | 8,515.94 | 21,223.72 | .00 | 6,582.25 | 23,000 | 28.6 |
| 51-00-5106 | IT CONSULTING | .00 | .00 | 696.34 | 4,268.58 | 10,332 | 41.3 |
| 51-00-5108 | OTHER PROFESSIONAL FEES | 22,729.52 | 17,836.57 | 247.89 | 32,845.76 | 30,000 | 109.5 |
| 51-00-5109 | PROCESS CONTROL EQUIPMENT | 2,014.04 | 1,538.36 | .00 | 3,497.25 | 2,000 | 174.9 |
| 51-00-5201 | LAB TESTS | 6,871.10 | 4,891.50 | 1,027.80 | 6,658.80 | 5,500 | 121.1 |
| 51-00-5202 | TRASH DISPOSAL | 1,079.13 | 2,058.18 | 201.41 | 1,887.08 | 3,000 | 62.9 |
| 51-00-5204 | REPAIR/MAINT-PLANT | 2,073.66 | 4,557.78 | 427.07 | 5,970.09 | 5,400 | 110.6 |
| 51-00-5206 | CH. CK. SAN DIST. MAINT FEE | .00 | .00 | .00 | .00 | 3,000 | .0 |
| 51-00-5207 | REPAIR/MAINT.-SERVICES | 3,739.42 | 5,385.64 | .00 | 3,543.22 | 6,000 | 59.1 |
| 51-00-5208 | REPAIR/MAINT. - INSTRUMENTS | 400.99 | 2,312.67 | .00 | 2,053.50 | 2,500 | 82.1 |
| 51-00-5209 | INSTRUMENT CALIBRATION | 17,189.83 | 16,830.00 | .00 | 18,212.80 | 20,000 | 91.1 |
| 51-00-5212 | TRAINING | 328.99 | 2,978.98 | .00 | 85.00 | 3,000 | 2.8 |
| 51-00-5213 | MEDICAL | .00 | .00 | .00 | .00 | 100 | .0 |
| 51-00-5215 | EMPLOYEE INCENTIVE | 645.00 | 145.00 | .00 | 241.80 | 300 | 80.6 |
| 51-00-5300 | CIRSA W/C INSURANCE | 3,348.24 | 3,068.69 | .00 | 5,695.42 | 3,500 | 162.7 |
| 51-00-5301 | CIRSA P/C INSURANCE | 14,032.16 | 21,771.19 | .00 | 45,595.08 | 18,000 | 253.3 |
| 51-00-5302 | DISCHARGE PERMITS/LICENSES | 866.00 | 1,818.18 | .00 | 2,318.91 | 2,000 | 116.0 |
| 51-00-5303 | TELEPHONE | 1,312.43 | 1,951.92 | 305.78 | 2,074.40 | 2,000 | 103.7 |
| 51-00-5304 | DUES & PUBLICATIONS | 500.00 | 862.00 | .00 | 2,582.00 | 1,000 | 258.2 |
| 51-00-5305 | TRAVEL & MEALS | .00 | .00 | .00 | .00 | 100 | .0 |
| 51-00-5309 | CONTRACT OFFICE EQUIPMENT | 39,432.00 | 82,380.00 | .00 | 8,238.00 | 30,000 | 27.5 |
| 51-00-5310 | POSTAGE | 1,488.38 | 1,629.39 | .00 | 1,855.68 | 1,500 | 123.7 |
| 51-00-5312 | LEGAL PUBLICATIONS | .00 | .00 | .00 | .00 | 500 | .0 |
| 51-00-5313 | ADVERTISING | .00 | .00 | .00 | .00 | 100 | .0 |
| 51-00-5314 | INSURANCE CLAIMS | .00 | .00 | .00 | .00 | 2,000 | .0 |
| 51-00-5316 | RECORDING DOCUMENTS | .00 | .00 | .00 | .00 | 100 | .0 |
| 51-00-5325 | PRINTING | 893.67 | 1,744.90 | .00 | 34.73 | 1,000 | 3.5 |
| 51-00-5330 | COMMUNICATION EQUIPMENT | .00 | .00 | .00 | .00 | 100 | .0 |
| 51-00-5335 | CELL/INTERNET SERVICE | 5,895.47 | 4,837.20 | 394.98 | 3,776.07 | 8,000 | 47.2 |
| 51-00-6001 | ELECTRICITY & GAS | 66,820.55 | 65,530.66 | 9,309.65 | 59,056.29 | 85,000 | 69.5 |
| 51-00-6004 | MATERIALS/SUPPLIES/PLANT | 659.04 | 562.12 | .00 | 25.28 | 2,000 | 1.3 |
| 51-00-6007 | MATERIALS/SUPPLIES/EQUIP | 2,342.20 | 16.00 | 3.99 | 9.98 | 1,000 | 1.0 |
| 51-00-6010 | MATERIALS/SUPPLIES/OFFICE | .00 | 606.21 | .00 | 172.25 | 1,000 | 17.2 |
| 51-00-6012 | GAS/OIL-EQUIPMENT | 108.55 | 723.00 | .00 | .00 | 1,100 | .0 |
| 51-00-6022 | SAFETY ITEMS | 322.31 | 858.39 | .00 | 150.62 | 800 | 18.8 |
| 51-00-6025 | TOOLS | 53.96 | 34.96 | 14.99 | 139.88 | 200 | 69.9 |

WATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 51-00-6040 | OCCUPATIONAL EQUIP/SAFETY | 222.55 | 139.84 | .00 | 64.88 | 500 | 13.0 |
| 51-00-6150 | FLEET REPAIR & MAINTENANCE | 887.02 | 1,280.99 | 88.92 | 676.72 | 1,000 | 67.7 |
| 51-00-6191 | FLEET FUEL | 2,460.25 | 1,764.30 | 162.66 | 1,718.90 | 3,000 | 57.3 |
| 51-00-6192 | FLEET TIRES | 1,999.00 | 406.00 | .00 | 1,130.75 | 1,000 | 113.1 |
| 51-00-6201 | CHEMICALS-CHLORINE | 15,584.93 | 16,266.08 | .00 | 12,437.60 | 18,000 | 69.1 |
| 51-00-6207 | CHEMICALS/LAB | 666.80 | 601.28 | .00 | 1,288.27 | 2,000 | 64.4 |
| 51-00-6210 | CHEMICALS-MISC. | 9,519.97 | 5,586.23 | .00 | 7,213.13 | 8,000 | 90.2 |
| 51-00-6215 | CHEMICALS - CITRIC ACID | .00 | .00 | .00 | .00 | 2,000 | .0 |
| 51-00-6216 | CHEMICALS-SODIUM HYDROXIDE | .00 | 1,851.60 | .00 | 3,233.55 | 3,000 | 107.8 |
| 51-00-6500 | MISCELLANEOUS EXPENSES | 152.46 | .00 | .00 | 431.00 | 0 | .0 |
| 51-00-7010 | OFFICE EQUIP/COMPUTERS | .00 | 2,475.00 | .00 | .00 | 2,000 | .0 |
| 51-00-7011 | COMPUTER SOFTWARE | .00 | 54.03 | .00 | .00 | 54 | .0 |
| | TOTAL OPERATIONAL EXPENDITURES | 413,757.07 | 479,528.33 | 37,751.45 | 644,038.56 | 734,138 | 87.7 |
| | DISTRIBUTION EXPENDITURES | | | | | | |
| 51-15-4102 | SALARIES | 25,328.63 | 31,676.40 | .00 | 3,107.40 | 38,465 | 8.1 |
| 51-15-4103 | HOURLY | 43,089.66 | 34,444.89 | 3,835.34 | 38,156.75 | 41,273 | 92.5 |
| 51-15-4104 | OVERTIME | 3,271.63 | 3,056.42 | 357.39 | 3,245.17 | 4,000 | 81.1 |
| 51-15-4201 | FICA | 4,326.38 | 4,165.83 | 250.50 | 2,660.62 | 5,037 | 52.8 |
| 51-15-4202 | MEDICARE | 1,011.83 | 974.32 | 58.60 | 622.39 | 1,178 | 52.8 |
| 51-15-4203 | HEALTH INS. | 7,116.75 | 7,493.02 | 580.80 | 6,168.13 | 10,205 | 60.4 |
| 51-15-4204 | LIFE INS. | 72.47 | 78.93 | 5.61 | 59.64 | 96 | 62.1 |
| 51-15-4205 | DEFERRED COMP | 340.37 | 5,378.73 | 228.50 | 2,536.46 | 6,515 | 38.9 |
| 51-15-4206 | UNEMPLOYMENT | 135.15 | 136.31 | 8.39 | 89.02 | 165 | 54.0 |
| 51-15-4207 | DISABILITY INSURANCE | 456.45 | 651.65 | 38.61 | 405.00 | 788 | 51.4 |
| 51-15-4209 | DENTAL INSURANCE | 280.24 | 281.00 | 19.50 | 207.81 | 352 | 59.0 |
| 51-15-5111 | MAINTENANCE LEAK DETECTION | .00 | .00 | .00 | .00 | 1,500 | .0 |
| 51-15-5205 | REPAIR/MAINT-DISTRIBUTION | 1,830.05 | 1,816.42 | .00 | 2,787.80 | 3,000 | 92.9 |
| 51-15-5206 | REPAIR/MAINT HYDRANTS | 19.41 | 387.69 | .00 | 300.59 | 2,000 | 15.0 |
| 51-15-5212 | TRAINING | .00 | .00 | .00 | 299.99 | 350 | 85.7 |
| 51-15-5309 | CONTRACT EQUIPMENT | 8,391.95 | .00 | .00 | .00 | 0 | .0 |
| 51-15-6003 | MATERIALS/SUPPLIES/RESERVOIR | 508.02 | 420.00 | .00 | 420.00 | 3,000 | 14.0 |
| 51-15-6005 | MATERIALS/SUPPLIES/DISTRIB. | 7,412.51 | 2,909.13 | .00 | 1,820.44 | 6,000 | 30.3 |
| 51-15-6006 | MATERIALS/SUPPLIES/HYDRANT | 97.90 | .00 | .00 | .00 | 3,000 | .0 |
| 51-15-6022 | SAFETY ITEMS | 164.98 | 239.98 | .00 | .00 | 500 | .0 |
| 51-15-6025 | TOOLS | 509.62 | .00 | .00 | 118.43 | 500 | 23.7 |
| 51-15-6150 | FLEET REPAIR & MAINTENANCE | .00 | .00 | .00 | .00 | 10,000 | .0 |
| 51-15-7006 | METERS/ANTENNA READ BOX | 34,322.96 | 37,160.28 | 3,239.70 | 12,986.99 | 0 | .0 |
| | TOTAL DISTRIBUTION EXPENDITURES | 138,686.96 | 131,271.00 | 8,622.94 | 75,992.63 | 137,924 | 55.1 |
| | DEPARTMENT 72 | | | | | | |
| 51-72-7310 | WTP UPGRADES | 123,924.38 | 853,330.33 | .00 | 259,670.53 | 150,000 | 173.1 |
| 51-72-7320 | WATER DISTRIBUTION PROJECTS | 175,573.86 | 1,302,880.69 | 215,953.81 | 4,020,639.09 | 5,500,000 | 73.1 |
| | TOTAL DEPARTMENT 72 | 299,498.24 | 2,156,211.02 | 215,953.81 | 4,280,309.62 | 5,650,000 | 75.8 |

WATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | DEBT SERVICE | | | | | | |
| 51-79-5108 | BANK FEES | 80.00 | .00 | .00 | .00 | 0 | .0 |
| 51-79-8140 | 2004 CWCB NOTE--PRINCIPAL | 47,164.00 | 49,576.09 | .00 | 52,112.25 | 52,112 | 100.0 |
| 51-79-8141 | 2004 CWCB NOTE--INTEREST | 29,409.25 | 26,997.16 | .00 | 24,461.00 | 24,461 | 100.0 |
| | TOTAL DEBT SERVICE | 76,653.25 | 76,573.25 | .00 | 76,573.25 | 76,573 | 100.0 |
| | TOTAL FUND EXPENDITURES | 928,595.52 | 2,843,583.60 | 262,328.20 | 5,076,914.06 | 6,598,635 | 76.9 |
| | NET REVENUE OVER EXPENDITURES | 718,784.21 | 1,050,583.26- | 62,995.23 | ( 1,553,125.50) | 1,134,656- | (136.9) |

WASTEWATER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 52-00-1000 | CASH - COMBINED FUND | | ( 716,253.77) | |
| 52-00-1161 | UTILITY ACCOUNTS RECEIVABLE | | 325,869.56 | |
| 52-00-1165 | OTHER RECEIVABLES | | 71,606.45 | |
| 52-00-1300 | LEASE ASSET - SCADA | | 42,245.41 | |
| 52-00-1310 | ACCUMULATED DEPRECIATION-LEASE | | ( 37,551.48) | |
| 52-00-1350 | CONSTRUCTION IN PROGRESS | | 13,792.25 | |
| 52-00-1610 | LAND VALUE | | 616,889.16 | |
| 52-00-1630 | IMPROVEMENTS OTHER THAN BLDGS | | 20,023,507.66 | |
| 52-00-1631 | ACCUMULATED DEPRECIATION | | ( 7,982,778.66) | |
| 52-00-1640 | MACHINERY & EQUIPMENT | | 390,084.53 | |
| | TOTAL ASSETS | | | 12,747,411.11 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 52-00-2010 | ACCR'D COMP'D ABS-LT | | 23,122.68 | |
| 52-00-2011 | ACCR'D COMP'D ABS-CURR PORTION | | 2,569.19 | |
| 52-00-2015 | ACCRUED PAYROLL PAYABLE | | 2,154.27 | |
| 52-00-2020 | ACCOUNTS PAYABLE | | 75,920.43 | |
| 52-00-2143 | LEASE LIABILITY | | 6,439.70 | |
| 52-00-2530 | 2019 CWRPDA LOAN | | 2,467,293.00 | |
| 52-00-2531 | 2019 CWRPDA LOAN--CURR PORTION | | 96,525.15 | |
| 52-00-2532 | 2019 CWRPDA ACCR'D INT PAY | | 2,136.52 | |
| 52-00-2550 | 2020 CWRPDA LOAN--LT | | 2,611,900.27 | |
| 52-00-2551 | 2020 CWRPDA LOAN--CURR PORTION | | 95,804.82 | |
| 52-00-2552 | 2020 CWRPDA ACCR'D INT PAY | | 2,256.42 | |
| | TOTAL LIABILITIES | | | 5,386,122.45 |
| | FUND EQUITY | | | |
| 52-00-2600 | FUND BALANCE | | 6,936,497.04 | |
| 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 | ( 975,387.68) | | |
| | BALANCE - CURRENT DATE | | ( 165,129.38) | |
| | TOTAL FUND EQUITY | | | 7,361,288.66 |
| | TOTAL LIABILITIES AND EQUITY | | | 12,747,411.11 |

WASTEWATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | CARRY OVER | | | | | | |
| 52-00-3130 | SALES TAXES | 385,257.17 | 395,308.92 | 47,238.94 | 406,210.22 | 511,875 | 79.4 |
| | TOTAL CARRY OVER | 385,257.17 | 395,308.92 | 47,238.94 | 406,210.22 | 511,875 | 79.4 |
| | CHARGES FOR SERVICES | | | | | | |
| 52-00-3411 | USER FEES | 1,085,334.77 | 988,790.36 | 200,515.85 | 1,009,212.92 | 1,210,279 | 83.4 |
| 52-00-3415 | LATE CHARGES | 6,925.79 | 10,400.47 | 3,582.21 | 15,651.25 | 11,000 | 142.3 |
| 52-00-3421 | SERVICE | .00 | .00 | .00 | ( 350.21) | 0 | .0 |
| 52-00-3422 | TAP FEES | .00 | 13,372.00 | 48,212.00 | 60,265.00 | 20,000 | 301.3 |
| | TOTAL CHARGES FOR SERVICES | 1,092,260.56 | 1,012,562.83 | 252,310.06 | 1,084,778.96 | 1,241,279 | 87.4 |
| | MISCELLANEOUS | | | | | | |
| 52-00-3601 | INTEREST EARNED | 32,691.66 | 54,505.81 | ( 292.58) | 5,157.55 | 50,000 | 10.3 |
| 52-00-3699 | OTHER INCOME | 3,300.00 | 4,800.00 | 800.00 | 4,400.00 | 6,000 | 73.3 |
| | TOTAL MISCELLANEOUS | 35,991.66 | 59,305.81 | 507.42 | 9,557.55 | 56,000 | 17.1 |
| | SOURCE 37 | | | | | | |
| 52-00-3720 | CDPHE GRANTS | .00 | .00 | .00 | .00 | 10,000 | .0 |
| | TOTAL SOURCE 37 | .00 | .00 | .00 | .00 | 10,000 | .0 |
| | SOURCE 38 | | | | | | |
| 52-00-3890 | DOLA GRANT--EIAF 09787 MATTIE | .00 | .00 | .00 | 200,000.00 | 875,000 | 22.9 |
| | TOTAL SOURCE 38 | .00 | .00 | .00 | 200,000.00 | 875,000 | 22.9 |
| | TOTAL FUND REVENUE | 1,513,509.39 | 1,467,177.56 | 300,056.42 | 1,700,546.73 | 2,694,154 | 63.1 |

WASTEWATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | OPERATIONAL EXPENDITURES | | | | | | |
| 52-00-4102 | SALARIES | 23,424.74 | 41,622.00 | 6,379.20 | 89,604.04 | 106,245 | 84.3 |
| 52-00-4103 | HOURLY | 80,630.46 | 73,401.13 | 9,433.79 | 102,973.48 | 146,752 | 70.2 |
| 52-00-4104 | OVERTIME | 4,792.07 | 4,462.48 | 671.52 | 4,422.36 | 6,630 | 66.7 |
| 52-00-4105 | HOLIDAY | 400.00 | 641.20 | .00 | 764.40 | 842 | 90.8 |
| 52-00-4201 | FICA | 6,319.65 | 6,985.56 | 956.22 | 11,569.71 | 16,149 | 71.6 |
| 52-00-4202 | MEDICARE | 1,477.78 | 1,633.45 | 223.59 | 2,705.49 | 3,777 | 71.6 |
| 52-00-4203 | HEALTH INSURANCE | 26,647.94 | 28,870.55 | 4,032.94 | 43,407.67 | 39,677 | 109.4 |
| 52-00-4204 | LIFE INS. | 145.23 | 142.61 | 16.45 | 188.86 | 173 | 109.2 |
| 52-00-4205 | DEFERRED COMP | 3,637.40 | 8,447.42 | 1,233.78 | 15,144.92 | 12,330 | 122.8 |
| 52-00-4206 | UNEMPLOYMENT | 218.43 | 239.93 | 32.95 | 395.81 | 294 | 134.6 |
| 52-00-4207 | DISABILITY INSURANCE | 882.49 | 1,131.50 | 142.17 | 1,649.81 | 1,373 | 120.2 |
| 52-00-4209 | DENTAL INSURANCE | 1,440.80 | 1,146.20 | 127.04 | 1,437.32 | 1,491 | 96.4 |
| 52-00-5000 | PLANT OPERATIONS CONTRACTUAL | 20,278.31 | 9,380.03 | 1,620.00 | 83,151.61 | 42,000 | 198.0 |
| 52-00-5101 | LEGAL | .00 | .00 | .00 | .00 | 1,000 | .0 |
| 52-00-5102 | AUDIT | 3,562.50 | 2,825.00 | .00 | 4,756.56 | 2,550 | 186.5 |
| 52-00-5103 | DESIGN/ENGINEERING | .00 | 306.00 | .00 | .00 | 2,000 | .0 |
| 52-00-5104 | FINANCIAL SERVICES | 19,788.42 | 12,122.71 | .00 | 16,624.75 | 13,000 | 127.9 |
| 52-00-5106 | IT CONSULTING | .00 | .00 | 696.34 | 4,268.58 | 10,332 | 41.3 |
| 52-00-5108 | OTHER PROFESSIONAL FEES | 12,535.31 | 23,862.58 | 2,287.49 | 16,915.07 | 33,000 | 51.3 |
| 52-00-5109 | PROCESS CONTROL EQUIPMENT | 3,287.82 | 1,061.93 | .00 | 735.63 | 2,000 | 36.8 |
| 52-00-5201 | LAB TESTS | 13,008.16 | 7,215.61 | 603.01 | 6,808.59 | 10,000 | 68.1 |
| 52-00-5202 | DISPOSAL-TRASH | 4,534.50 | 4,983.00 | 453.00 | 5,075.09 | 6,000 | 84.6 |
| 52-00-5204 | REPAIR/MAINT.-PLANT | 7,424.71 | 2,127.92 | 631.94 | 4,546.98 | 15,000 | 30.3 |
| 52-00-5206 | CH. CREEK SAN DIST MAINT FEE | 1,692.00 | 4,671.00 | 197.00 | 2,273.00 | 0 | .0 |
| 52-00-5207 | REPAIR/MAINT-SERVICES | 7,692.36 | 3,340.22 | .00 | 13,159.90 | 5,500 | 239.3 |
| 52-00-5208 | REPAIR MAINT - INSTRUMENTS | 449.04 | 3,812.40 | 902.60 | 8,006.31 | 5,500 | 145.6 |
| 52-00-5209 | INSTRUMENT CALIBRATION | 22,554.80 | 21,849.25 | .00 | 25,004.80 | 33,000 | 75.8 |
| 52-00-5212 | TRAINING | 1,518.48 | 2,345.00 | .00 | 464.99 | 4,000 | 11.6 |
| 52-00-5215 | EMPLOYEE INCENTIVE | 570.00 | 140.00 | .00 | .00 | 500 | .0 |
| 52-00-5250 | SLUDGE REMOVAL | 30,128.77 | 34,002.50 | 1,314.00 | 21,181.00 | 45,000 | 47.1 |
| 52-00-5300 | CIRSA W/C INSURANCE | 3,348.24 | 4,964.07 | .00 | 5,695.42 | 5,000 | 113.9 |
| 52-00-5301 | CIRSA P/C INSURANCE | 14,032.17 | 21,771.18 | .00 | 45,595.08 | 22,000 | 207.3 |
| 52-00-5302 | DISCHARGE PERMITS/LICENSES | 335.00 | 10,000.80 | .00 | 4,538.00 | 15,000 | 30.3 |
| 52-00-5303 | TELEPHONE | 931.35 | 1,194.63 | 356.79 | 2,034.46 | 1,200 | 169.5 |
| 52-00-5305 | TRAVEL & MEALS | .00 | .00 | .00 | 71.89 | 150 | 47.9 |
| 52-00-5309 | CONTRACT OFFICE EQUIPMENT | 12,960.00 | 16,200.00 | .00 | 3,240.00 | 20,000 | 16.2 |
| 52-00-5310 | POSTAGE & SHIPPING | 1,135.41 | 1,629.40 | .00 | 1,855.68 | 2,000 | 92.8 |
| 52-00-5312 | LEGAL PUBLICATIONS | .00 | .00 | .00 | .00 | 300 | .0 |
| 52-00-5314 | INSURANCE CLAIMS | .00 | .00 | .00 | 10,583.97 | 2,000 | 529.2 |
| 52-00-5316 | RECORDING DOCUMENTS | .00 | 260.16 | .00 | .00 | 300 | .0 |
| 52-00-5325 | PRINTING | 1,061.66 | 785.68 | .00 | 34.73 | 1,200 | 2.9 |
| 52-00-5335 | CELL/INTERNET SERVICE | 25,360.01 | 26,097.45 | 2,483.03 | 25,858.11 | 35,000 | 73.9 |
| 52-00-5390 | UCCWA | 2,062.00 | 2,062.00 | .00 | .00 | 2,062 | .0 |
| 52-00-6001 | UTILITIES | 152,772.43 | 158,247.23 | 6,214.85 | 106,011.30 | 200,000 | 53.0 |
| 52-00-6004 | MATERIALS/SUPPLIES/PLANT | 2,432.32 | 2,734.20 | .00 | 392.34 | 4,200 | 9.3 |
| 52-00-6007 | MATERIALS/SUPPLIES/EQUIP | 1,142.52 | .00 | 47.88 | 172.19 | 3,000 | 5.7 |
| 52-00-6010 | MATERIALS/SUPPLIES/OFFICE | 737.22 | 240.08 | .00 | 464.35 | 1,000 | 46.4 |
| 52-00-6012 | GAS/OIL-EQUIPMENT | 130.56 | 1,607.66 | .00 | 1,570.97 | 2,500 | 62.8 |
| 52-00-6022 | SAFETY ITEMS | 62.28 | 850.38 | .00 | 246.29 | 900 | 27.4 |
| 52-00-6025 | TOOLS | 13.99 | 232.30 | 33.98 | 274.81 | 500 | 55.0 |
| 52-00-6030 | UNIFORMS | .00 | .00 | .00 | .00 | 200 | .0 |
| 52-00-6040 | OCCUPATIONAL EQUIP/SAFETY | 309.65 | .00 | .00 | 64.87 | 500 | 13.0 |

WASTEWATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| 52-00-6150 | FLEET MAINT | 747.63 | 1,039.93 | .00 | 216.49 | 1,000 | 21.7 |
| 52-00-6191 | FLEET FUEL | 2,460.25 | 1,764.33 | 162.66 | 1,718.90 | 2,000 | 86.0 |
| 52-00-6192 | FLEET TIRES | 645.43 | 406.00 | .00 | 2,077.54 | 1,500 | 138.5 |
| 52-00-6193 | FLEET SUPPLIES | 47.35 | 5.99 | .00 | .00 | 250 | .0 |
| 52-00-6201 | CHEMICALS-CHLORINE | .00 | .00 | .00 | .00 | 200 | .0 |
| 52-00-6205 | CHEMICALS-SULFUR DIOXIDE | .00 | .00 | .00 | .00 | 350 | .0 |
| 52-00-6206 | CHEMICALS-POLYMER | .00 | .00 | .00 | 9,617.71 | 22,000 | 43.7 |
| 52-00-6207 | CHEMICALS/LAB | 11,401.73 | 3,881.05 | .00 | 3,029.66 | 5,000 | 60.6 |
| 52-00-6210 | CHEMICALS-MISC. | 9,889.97 | 13,289.69 | .00 | .00 | 20,000 | .0 |
| 52-00-6500 | MISCELLANEOUS EXPENSES | .00 | .00 | .00 | 475.00 | 0 | .0 |
| 52-00-7010 | OFFICE EQUIP/COMPUTER | .00 | 2,475.00 | .00 | .00 | 1,000 | .0 |
| 52-00-7011 | COMPUTER SOFTWARE | .00 | 47.98 | .00 | .00 | 50 | .0 |
| | TOTAL OPERATIONAL EXPENDITURES | 543,061.34 | 574,556.37 | 41,254.22 | 713,076.49 | 938,477 | 76.0 |
| | COLLECTIONS EXPENDITURES | | | | | | |
| 52-16-4102 | SALARIES | 25,328.63 | 31,676.40 | .00 | 3,107.40 | 38,465 | 8.1 |
| 52-16-4103 | HOURLY | 43,089.55 | 34,444.83 | 3,835.30 | 38,155.93 | 41,273 | 92.5 |
| 52-16-4104 | OVERTIME | 3,271.55 | 3,056.35 | 357.37 | 3,245.00 | 4,000 | 81.1 |
| 52-16-4201 | FICA | 4,326.07 | 4,165.49 | 250.51 | 2,660.68 | 5,036 | 52.8 |
| 52-16-4202 | MEDICARE | 1,011.76 | 974.28 | 58.57 | 622.07 | 1,178 | 52.8 |
| 52-16-4203 | HEALTH INSURANCE | 7,116.69 | 7,492.99 | 580.80 | 6,166.83 | 10,205 | 60.4 |
| 52-16-4204 | LIFE INS. | 72.30 | 78.57 | 5.59 | 59.36 | 96 | 61.8 |
| 52-16-4205 | DEFERRED COMP | 340.38 | 5,378.54 | 228.47 | 2,536.40 | 6,515 | 38.9 |
| 52-16-4206 | UNEMPLOYMENT | 134.99 | 135.93 | 8.39 | 88.98 | 165 | 53.9 |
| 52-16-4207 | DISABILITY INSURANCE | 456.34 | 651.44 | 38.59 | 404.76 | 788 | 51.4 |
| 52-16-4209 | DENTAL INSURANCE | 280.24 | 281.00 | 19.50 | 207.78 | 352 | 59.0 |
| 52-16-5205 | REPAIR/MAINT.-COLLECTION | 17.95 | 449.00 | .00 | 27,669.11 | 2,500 | 1106.8 |
| 52-16-5212 | TRAINING | .00 | .00 | .00 | .00 | 500 | .0 |
| 52-16-6005 | MATERIALS/SUPPLIES/COLLECTION | 1,861.66 | 2,763.28 | 31.08 | 1,792.65 | 5,000 | 35.9 |
| 52-16-6022 | SAFETY ITEMS | 119.99 | .00 | .00 | .00 | 750 | .0 |
| 52-16-6025 | TOOLS | 134.27 | .00 | .00 | .00 | 1,000 | .0 |
| 52-16-6191 | FLEET FUEL | 50.98 | .00 | .00 | .00 | 0 | .0 |
| 52-16-7007 | EQUIPMENT PURCHASE | .00 | .00 | .00 | .00 | 1,000 | .0 |
| | TOTAL COLLECTIONS EXPENDITURES | 87,613.35 | 91,548.10 | 5,414.17 | 86,716.95 | 118,823 | 73.0 |
| | DEPARTMENT 72 | | | | | | |
| 52-72-7310 | WWTP UPGRADES | 96,563.44 | .00 | .00 | 148,919.04 | 200,000 | 74.5 |
| 52-72-7320 | WW COLLECTION PROJECTS | 5,671.52 | 27,477.78 | 65,294.25 | 1,617,998.19 | 2,500,000 | 64.7 |
| | TOTAL DEPARTMENT 72 | 102,234.96 | 27,477.78 | 65,294.25 | 1,766,917.23 | 2,700,000 | 65.4 |

WASTEWATER FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | DEBT SERVICE | | | | | | |
| 52-79-8101 | 2020 CWRPDA--PRINCIPAL | 94,852.73 | 95,327.59 | .00 | 47,842.61 | 95,805 | 49.9 |
| 52-79-8102 | 2020 CWRPDA--INTEREST | 14,371.01 | 13,896.15 | .00 | 6,769.26 | 13,419 | 50.5 |
| 52-79-8109 | 2019 CWRPDA--PRINCIPAL | 95,565.91 | 96,044.33 | .00 | 48,202.32 | 96,525 | 49.9 |
| 52-79-8110 | 2019 CWRPDA--INTEREST | 13,657.83 | 13,179.41 | .00 | 6,409.55 | 12,699 | 50.5 |
| | TOTAL DEBT SERVICE | 218,447.48 | 218,447.48 | .00 | 109,223.74 | 218,448 | 50.0 |
| | TOTAL FUND EXPENDITURES | 951,357.13 | 912,029.73 | 111,962.64 | 2,675,934.41 | 3,975,748 | 67.3 |
| | NET REVENUE OVER EXPENDITURES | 562,152.26 | 555,147.83 | 188,093.78 | ( 975,387.68) | 1,281,594- | ( 76.1) |

CITY OF IDAHO SPRINGS
BALANCE SHEET
OCTOBER 31, 2025

## PARKING ENTERPRISE FUND

### ASSETS

| | | | | |
|---|---|---|---|---|
| 59-00-1000 | CASH - COMBINED FUND | | 941,398.29 | |
| 59-00-1165 | OTHER RECEIVABLES | | 34,938.31 | |
| 59-00-1178 | CASH CLEARING - ACCTS REC. | | 166.67 | |
| 59-00-1350 | CONSTRUCTION IN PROGRESS | | 327,486.40 | |
| 59-00-1610 | LAND | | 914,000.00 | |
| | TOTAL ASSETS | | | 2,217,989.67 |

### LIABILITIES AND EQUITY

#### LIABILITIES

| | | | | |
|---|---|---|---|---|
| 59-00-2010 | ACCR'D COMP ABS--LT | | 2,374.44 | |
| 59-00-2011 | ACCR'D COMP ABS--CURRENT | | 263.83 | |
| 59-00-2020 | ACCOUNTS PAYABLE | | 38,825.00 | |
| 59-00-2140 | ACCRUED INTEREST | | 25,706.25 | |
| 59-00-2560 | LEASE PURCH PAY--1856 COLO-LT | | 416,666.67 | |
| 59-00-2561 | LEASE PURCH PAY-1856 COLO-CURR | | 239,583.33 | |
| 59-00-2565 | LEASE PURCH PAY-HARMON PROP-LT | | 18,571.43 | |
| 59-00-2566 | LEASE PURCH PAY--HARMON--CURR | | 10,678.57 | |
| | TOTAL LIABILITIES | | | 752,669.52 |

#### FUND EQUITY

| | | | | |
|---|---|---|---|---|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 59-00-2900 | RETAINED EARNINGS | 1,570,998.41 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 105,678.26) | | |
| | BALANCE - CURRENT DATE | | 1,465,320.15 | |
| | TOTAL FUND EQUITY | | | 1,465,320.15 |
| | TOTAL LIABILITIES AND EQUITY | | | 2,217,989.67 |

CITY OF IDAHO SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

PARKING ENTERPRISE FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | CHARGES FOR SERVICES | | | | | | |
| 59-00-3491 | PARKING FEES | 461,117.19 | 507,675.25 | 69,455.94 | 502,799.91 | 580,000 | 86.7 |
| | TOTAL CHARGES FOR SERVICES | 461,117.19 | 507,675.25 | 69,455.94 | 502,799.91 | 580,000 | 86.7 |
| | MISCELLANEOUS | | | | | | |
| 59-00-3601 | INTEREST EARNED | 8,408.09 | 23,234.46 | 389.99 | 19,271.86 | 25,000 | 77.1 |
| | TOTAL MISCELLANEOUS | 8,408.09 | 23,234.46 | 389.99 | 19,271.86 | 25,000 | 77.1 |
| | SOURCE 37 | | | | | | |
| 59-00-3791 | FEDERAL HIGHWAY ADMIN GRANT | .00 | .00 | .00 | 504,119.37 | 3,235,200 | 15.6 |
| | TOTAL SOURCE 37 | .00 | .00 | .00 | 504,119.37 | 3,235,200 | 15.6 |
| | SOURCE 38 | | | | | | |
| 59-00-3891 | P.I.L.O. CONSTRUCTION | .00 | 1,500.03 | 166.67 | 1,666.70 | 833 | 200.1 |
| | TOTAL SOURCE 38 | .00 | 1,500.03 | 166.67 | 1,666.70 | 833 | 200.1 |
| | TOTAL FUND REVENUE | 469,525.28 | 532,409.74 | 70,012.60 | 1,027,857.84 | 3,841,033 | 26.8 |

PARKING ENTERPRISE FUND

| | | YTD ACTUAL 2023- | YTD ACTUAL 2024- | PERIOD ACTU | YTD ACTUAL | BUDGET | PCNT |
|---|---|---|---|---|---|---|---|
| | CAPITAL EXPENSES | | | | | | |
| 59-70-4102 | SALARIES | .00 | .00 | 4,343.52 | 44,840.59 | 48,552 | 92.4 |
| 59-70-4103 | ADMINISTRATIVE HOURLY | .00 | .00 | 1,377.76 | 14,053.01 | 20,578 | 68.3 |
| 59-70-4104 | OVERTIME | .00 | .00 | .00 | 56.83 | 0 | .0 |
| 59-70-4201 | FICA | .00 | .00 | 338.94 | 3,539.53 | 0 | .0 |
| 59-70-4202 | MEDICARE | .00 | .00 | 79.24 | 827.58 | 0 | .0 |
| 59-70-4203 | HEALTH INS. | .00 | .00 | 962.97 | 9,462.32 | 0 | .0 |
| 59-70-4204 | LIFE INS. | .00 | .00 | 4.34 | 44.52 | 0 | .0 |
| 59-70-4205 | RETIREMENT | .00 | .00 | 290.66 | 2,866.48 | 0 | .0 |
| 59-70-4206 | UNEMPLOYMENT INS. | .00 | .00 | 11.40 | 119.08 | 0 | .0 |
| 59-70-4207 | DISABILITY INSURANCE | .00 | .00 | 48.40 | 479.29 | 0 | .0 |
| 59-70-4209 | DENTAL INSURANCE | .00 | .00 | 33.61 | 330.72 | 0 | .0 |
| 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 | 289,230.86 | 21,263.23 | .00 | 724,771.97 | 3,129,000 | 23.2 |
| 59-70-7901 | CAPITAL PROJECTS | 17,835.00 | 228,500.00 | 56,195.00 | 69,369.18 | 200,000 | 34.7 |
| | TOTAL CAPITAL EXPENSES | 307,065.86 | 249,763.23 | 63,685.84 | 870,761.10 | 3,399,594 | 25.6 |
| | DEBT SERVICE | | | | | | |
| 59-79-8140 | LEASE PURCH 1856 COLO-PRINCIPA | .00 | .00 | .00 | 218,750.00 | 0 | .0 |
| 59-79-8141 | LEASE PURCH 1856 COLO--INT | .00 | .00 | .00 | 32,812.50 | 0 | .0 |
| 59-79-8145 | LEASE PURCH HARMON-PRINCIPAL | .00 | .00 | .00 | 9,750.00 | 0 | .0 |
| 59-79-8146 | LEASE PURCH HARMON-INTEREST | .00 | .00 | .00 | 1,462.50 | 0 | .0 |
| | TOTAL DEBT SERVICE | .00 | .00 | .00 | 262,775.00 | 0 | .0 |
| | TOTAL FUND EXPENDITURES | 307,065.86 | 249,763.23 | 63,685.84 | 1,133,536.10 | 3,399,594 | 33.3 |
| | NET REVENUE OVER EXPENDITURES | 162,459.42 | 282,646.51 | 6,326.76 | ( 105,678.26) | 441,439 | ( 23.9) |

**CITY OF IDAHO SPRINGS**
**CITY OF IDAHO SPRINGS WATER**
**ACTIVITY ENTERPRISE**
**Clear Creek County, Colorado**

**Resolution No. 31, Series 2025**

# A RESOLUTION APPROVING A WATER SUPPLY AGREEMENT BETWEEN THE CITY AND DALY FAMILY PARTNERS, LLC

**WHEREAS**, pursuant to Chapter 12 of the Idaho Springs Municipal Code ("Code"), the City maintains its water and waste water facilities as an enterprise known as the Idaho Springs Water Activity Enterprise (the "Enterprise"); and

**WHEREAS,** the City Council, acting as the governing body of the Enterprise, possesses the authority to acquire, hold, lease and dispose of real and personal property, including water and water rights; and

**WHEREAS,** Daly Family Partners, LLC (the "Applicant") owns an approximately 54-acre parcel in Clear Creek County, Colorado (the "Property"), and are seeking to create a 4-lot residential subdivision on the Property ("Peaceful Valley Minor Subdivision Exemption"); and

**WHEREAS,** the Applicant desires to secure a source of augmentation water to permit the out-of-priority depletions of water resulting from pumping of one or more wells on the Property that will serve the Peaceful Valley Minor Subdivision Exemption ("Water Project"); and

**WHEREAS,** the City, acting as the Enterprise, owns and operates the Idaho Springs Reservoir, also known as the Chicago Creek Reservoir, and possesses rights to the water stored therein, which has been decreed for use for augmentation purposes; and

**WHEREAS,** the City Council and the Applicant desire to enter into a Lease Agreement for raw water to be supplied by the City for augmentation use by the Applicant in connection with replacement of depletions caused by the Water Project.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF IDAHO SPRINGS, COLORADO, ACTING ALSO AS THE GOVERNING BODY OF THE ENTERPRISE, AS FOLLOWS:**

**Section 1.** The above and foregoing recitals are specifically incorporated herein as findings and determinations of the City Council.

**Section 2.** The Water Supply Agreement, by and between the City of Idaho Springs and Daly Family Partners, LLC, attached hereto and incorporated herein by this reference, is hereby approved.

**Section 3.** This resolution is to be in full force and effect from and after its passage and approval.

**RESOLVED, APPROVED and ADOPTED this 24th day of November, 2025.**

CITY OF IDAHO SPRINGS, COLORADO

__________________________________

Chuck Harmon, Mayor

ATTEST:

__________________________________

Diane Breece, City Clerk

# WATER SUPPLY AGREEMENT

This Water Supply Agreement ("Agreement") is entered into this ____ day of ____________, 2025, by and between the **City of Idaho Springs**, a Colorado municipal corporation organized under the laws of the State of Colorado and acting by and through its Idaho Springs Water Activity Enterprise ("Idaho Springs"), and **Daly Family Partners LLC**, a Colorado limited liability company ("Lessee"). Idaho Springs and Lessee may sometimes be referred to herein individually as a "Party" or collectively as "Parties."

## RECITALS

A. Idaho Springs, a statutory municipality in Clear Creek County, Colorado, acting on behalf of its water activity enterprise, is authorized pursuant to § 31-15-101, et seq., C.R.S., as amended, to acquire, hold, lease and dispose of real and personal property, including water and water rights.

B. Lessee is the owner and operator of the Idaho Springs Reservoir, also known as Chicago Creek Reservoir (the "Reservoir"), located on Chicago Creek, a tributary of Clear Creek, in Clear Creek County, Colorado. More particularly, the Reservoir is generally located in the W½ of Section 6, Township 5 South, Range 73 West, of the 6th P.M., and the E½ of Section 1, Township 5 South, Range 74 West, of the 6th P.M. Water stored in the Reservoir was decreed to Idaho Springs by the District Court for Water Division 1 in Case Nos. 84CW508 and 84CW671, and is decreed for use for augmentation purposes.

B. Lessee own an approximately 54-acre parcel in the NW¼ of Section 30, Township 4 South, Range 73 West, $6^{th}$ P.M., Clear Creek County Colorado (the "Property"), and are seeking to create a 4-lot residential subdivision on the Property ("Peaceful Valley Minor Subdivision Exemption"). Lessee desire to secure a source of augmentation water to permit the out-of-priority depletions of water resulting from pumping of one or more wells on the Property that will serve the Peaceful Valley Minor Subdivision Exemption ("Water Project").

C. Idaho Springs and Lessee desire to enter into this Agreement for raw water to be supplied by Idaho Springs for augmentation use by Lessee in connection with replacement of depletions caused by the Water Project.

## AGREEMENT

Now, therefore, in consideration of the foregoing recitals, and mutual covenants and agreements herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Lease. Idaho Springs hereby leases and agrees to provide to Lessee one-tenth (1/10 or 0.1) of an acre-foot of water ("Subject Water") each calendar year during the term of this Agreement, subject to the limitations, terms, and conditions stated herein. The Subject Water shall be delivered by Idaho Springs by measured direct flow releases from the Reservoir, or, in Idaho Spring's discretion, from such other water rights owned by or otherwise available to

Idaho Springs which may be lawfully used to supply water to Lessee under the terms and conditions of this Agreement.

2. Rent.

a. Annual Lease Payment. Lessee agree to pay Idaho Springs each year in advance for the Subject Water to be supplied under this Agreement ("Annual Lease Payment"). The 2025 calendar year Annual Lease Payment rate is Two Thousand Eight Hundred Thirty-Two Dollars and 14/100 cents ($2,832.14) per year. After 2025, the Annual Lease Payment shall be adjusted yearly to reflect increases based upon the Consumer Price Index for Denver/Boulder. Annual Lease Payments made shall be nonrefundable and are not contingent upon Lessee's actual usage of the Subject Water during the year, except that the Annual Lease Payments shall be reduced for any Subject Water requested by Lessee which Idaho Springs is unable to deliver and except as provided in paragraph 3 below.

b. Administrative Fee. In addition to the Annual Lease Payment, Lessee shall pay to Idaho Springs an administrative fee, payable with the Annual Lease Payment. The calendar year 2025 administrative fee shall be Two Hundred Fifty-Five Dollars and 03/100 cents ($255.03), which amount shall be increased each year by one percent (1%).

c. First Payment and Payment Timing. Except for the First Payment described in the next sentence, Lessee shall pay the Annual Lease Payment and the annual administrative fee no later than December 15 of each year, for the Subject Water deliverable in the following year. The First Payment shall be due concurrent with written notice provided to Idaho Springs by Lessee requesting the commencement of deliveries of the Subject Water (the "Delivery Commencement Date"). The First Payment shall be equal to the amount of the Annual Lease Payment for the applicable calendar year, as set forth in subparagraph a., above, and prorated based on the number of months for which water will be delivered during the initial delivery calendar year. By way of example, if the Delivery Commencement Date is June of a particular year, the First Payment 7/12ths of the applicable Annual Lease Payment.

3. Term. The term of this Agreement shall continue for twenty-five (25) years from the Delivery Commencement Date, unless terminated in accordance with the provisions of this Agreement, and shall automatically renew for additional five (5) year terms unless, within thirty (30) days prior to the expiration of the then current term, either party provides written notice to the other party that the term of the Agreement shall not be extended. Lessee retain the right to cancel this Agreement if it is unable to obtain water court approval of a plan for augmentation or exchange satisfactory to Lessee to utilize the Subject Water. In said event, Idaho Springs shall retain any Annual Lease Payments and administrative fees already received from Lessee, and if no such payments have been received, Lessee shall pay to Idaho Springs a five-hundred-dollar ($500) termination fee. Lessee may also cancel this Agreement if Idaho Springs is unable to provide the Subject Water in a consistent and reliable manner hereunder; upon such cancellation, Idaho Springs shall be entitled to retain any Annual Lease Payments or other payments made hereunder already received.

4. Use of Water. Lessee may use the Subject Water supplied by Idaho Springs pursuant to a plan for augmentation or exchange to replace water depletions occurring in connection with the operation of the Water Project.

5. Releases of Water. Idaho Springs will make releases of the Subject Water as directed by Lessee at such times during the year when the Reservoir and its outlet works are accessible by Idaho Springs' personnel. It is anticipated that releases of the Subject Water will be required during each month (excepting winter months), however, the specific timing and amount of releases will be determined, subject to the limitations contained herein and to any delivery constraints of the Reservoir, by the State Engineer pursuant to the terms of a plan for augmentation or exchange approved by the water court or temporary substitute supply plan approved by the State Engineer. Lessee will endeavor to obtain a water court decree or temporary substitute supply plan approval which does not require releases at such times or in such quantities as are burdensome to Idaho Springs, or which cannot be physically delivered from the existing Reservoir. Idaho Springs will use best efforts to meet required releases. If it cannot, it will endeavor to make releases in the full amount hereunder and as close to the times designated in a decreed plan for augmentation or exchange as possible.

6. Augmentation Plan. Lessee shall have the right to seek and obtain water court approval of a plan for augmentation or exchange, or a State Engineer approved substitute water supply plan, using Subject Water as a source of augmentation or replacement water ("Augmentation Plan"). All such proceedings shall be conducted by water rights counsel and engineering consultants selected by Lessee at Lessee's sole cost and expense. No request, application, stipulation, or consent decree shall be submitted, filed, signed, or adopted by Lessee without prior review by and consent of Idaho Springs; provided, however, that in no event shall Idaho Springs withhold such consent by reason of any requirement that is specifically addressed and complied with in this Agreement. Idaho Springs shall not oppose Lessee's Augmentation Plan and shall fully cooperate with Lessee in connection with the application by providing such non-privileged information and assistance as is reasonably requested by Lessee, their water rights counsel, or their engineering consultants. Lessee shall structure any application or request for approval of an Augmentation Plan to require the least number and the largest quantities of releases of water as are acceptable to the water court and the State Engineer, and in no event shall releases be required more often than once a month or in increments that cannot practically be made from the Reservoir. No change of Idaho Springs' water rights shall be applied for or reviewed in the Augmentation Plan. Lessee shall be solely responsible for installing, operating, and maintaining totalizing flow meters or such other devices as may be required by the water court or State Engineer to operate the Augmentation Plan. Lessee shall also be solely responsible for preparing, maintaining, and compiling accounting forms or other reports required by the State Engineer in connection with the Augmentation Plan. Lessee shall promptly provide Idaho Springs with copies of any reports (including accounting forms) to or correspondence with the State Engineer relating to the Augmentation Plan. Idaho Springs shall maintain and keep accurate contemporaneous records of all Subject Water delivered for the benefit of Lessee under this Agreement and shall provide such records to the appropriate state water officials as required. Such records shall also be available for inspection by Lessee upon reasonable notice to Idaho Springs.

7. Approvals. Lessee will be responsible for obtaining all necessary authorizations, approvals, water court decrees, and permits from any and all private entities, and local, state, and federal agencies, as may be required to effectuate use of the Subject Water by Lessee pursuant to this Agreement. Lessee shall provide copies of any such authorizations, approvals, and permits to Idaho Springs.

8. Transportation Losses. Lessee shall be solely responsible for the carriage of water provided to them under this Agreement, including all evaporation and transmission losses after release of the Subject Water from the Reservoir.

9. Untreated Water. The Subject Water delivered to Lessee under this Agreement is untreated or non-potable water of whatever quality is now or in the future available from the sources specified herein. Delivery of non-potable Subject Water under this Agreement will be on an "as is" basis only, and Idaho Springs does not warrant the quality of water. Idaho Springs does not warrant the suitability of the Subject Water for any particular purpose, and Lessee hereby acknowledge that they have made their own evaluation of the Subject Water and its appropriateness for use for augmentation or by exchange at the Water Project. Lessee shall not make any claim against Idaho Springs arising from the quality of the Subject Water delivered, and neither Idaho Springs nor Lessee shall have water treatment responsibility for non-potable water made available under this Agreement.

10. Curtailment. Lessee recognizes that the Subject Water provided hereunder is presently surplus to Idaho Springs' needs, but that Idaho Springs' water supply is dependent upon natural water resources that are variable in quantity of supply from year to year, and which can be affected by causes beyond Idaho Springs' control. If, as a result of drought conditions, dam failure or damage, or other catastrophic circumstances Idaho Springs is unable to fully satisfy the indoor water needs of its citizens, Idaho Springs may curtail deliveries to Lessee under this Agreement. Once Idaho Springs can fully satisfy said indoor uses, Idaho Springs shall immediately thereafter resume full deliveries under this Agreement.

11. Reservoir Maintenance and Construction. Lessee acknowledge that maintenance or expansion work may be performed on the Reservoir in the future. Lessee acknowledges that such work may interfere with the ability of Idaho Springs to supply the Subject Water to Lessee pursuant to the terms of this Agreement, and Lessee agrees that Idaho Springs shall not be liable for any such interference. Idaho Springs will reasonably attempt to schedule construction on the Reservoir and time releases to Lessee so as to avoid any interference with its obligations under this Agreement. Rehabilitation or enlargement of the Reservoir is in the sole discretion of Idaho Springs and nothing in this Agreement shall be construed to obligate Idaho Springs to rehabilitate, enlarge, or make repairs to the Reservoir at any time.

12. Force Majeure. Idaho Springs shall not be liable for any delay or failure to perform its obligations under this Agreement caused by events beyond the reasonable control of, and without the fault or negligence of Idaho Springs, including, without limitation drought, failure of facilities, flood, earthquake, storm, lightning, fire, epidemic, contamination, war, terrorist act, riot, civil disturbance, labor disturbance, accidents, sabotage, or restraint by court or restrictions by other public authority which delays or prevents performance (including but not

limited to the adoption or change in any rule, policy, or regulation or environmental constraints imposed by federal, state or local governments), which Idaho Springs could not reasonably have avoided by exercise of due diligence and foresight. The obligation of Idaho Springs shall be excused and suspended without penalty or damages, other than a refund by Idaho Springs of any advance payments for water not delivered by Idaho Springs as provided for herein.

13. Transfer and Assignment. This Agreement inures to the benefit and ownership of Lessee and their assigns, and may be transferred, assigned, or otherwise conveyed by Lessee for use at the Peaceful Valley Minor Subdivision Exemption upon providing prior written notice to Idaho Springs. This Agreement may not be transferred, assigned or otherwise conveyed by Lessee for use at locations or purposes other than the Peaceful Valley Minor Subdivision Exemption without the prior written consent of Idaho Springs.

14. Integration. This instrument embodies the whole agreement for the parties with respect to the subject matter contained herein. This Agreement shall supersede all previous communications, representations, or agreements, whether verbal or written, between the parties hereto. There shall be no modification of this Agreement nor waiver of any of its provisions except upon mutual agreement of the parties expressed in writing, executed with the same formalities as this instrument.

15. Indemnification. Lessee shall bear all responsibility for their use of the Idaho Springs Water provided under this Agreement, together with the costs associated therewith. Lessee shall defend, indemnify and hold harmless Idaho Springs from and against any and all damages, claims, losses, obligations, other costs, and other liabilities arising out of Lessee’s use of the Idaho Springs Water provided under this Agreement.

16. Default Remedies. A default shall be deemed to have occurred if either party breaches its obligations hereunder and fails to cure such breach within 30-days of written notice from the non-breaching party specifying the breach. Waiver or failure to give notice of a particular default or defaults shall not be construed as condoning or acquiescing to any continuing or subsequent default. In addition to other legal remedies available to it, including specific performance and damages, the non-breaching party shall also have the right to cancel the Agreement for noncompliance with any provision hereunder by giving written notice of cancellation; provided that such party has previously given the other party written notice of such noncompliance and the other party has not cured such noncompliance.

17. Enforcement. This Agreement shall be construed and governed in accordance with the laws of the State of Colorado, and it shall be deemed performable in Clear Creek County, Colorado. This Agreement may be enforced in an action for specific performance, injunctive relief, or damages in the District Court, Clear Creek County, Colorado. Idaho Springs shall not be liable for any consequential damages to Lessee or any third-party beneficiaries hereof for its breach of this Agreement.

18. Headings. All paragraph headings used herein are for the convenience of the parties and shall have no meaning in the interpretation or effect of this Agreement.

19. Notices and payments. All notices, payments and other communications under this Agreement shall be in writing, except as otherwise provided for in this Agreement. All such notices and communications and all payments shall be deemed to have been duly given on the date of service, if delivered and served personally, or served via electronic means (with respect to notices and communications only) on the person to whom notice is given; on the next business day after deposit for overnight delivery by a courier service such as Federal Express; or on the third day after mailing, if mailed to the Party to whom payment and notice is to be given by first class mail, postage prepaid, and properly addressed as follows:

CITY:

City of Idaho Springs
1711 Miner Street, P.O. Box 907
Idaho Springs, CO 80452
Attn: City Manager
Email: admin@idahospringsco.com

Copy to:

Hayes Poznanovic Korver LLC
700 17th Street, Ste. 1800
Denver, CO 80202
Attn: David S. Hayes
Email: dhayes@hpkwaterlaw.com

LESSEE:

Brian Daly, Manager
Stewardship Land Services, LLC
10914 Remmick Ridge Rd.
Parker, CO 80134
Email: bdaly@mylandsteward.com

Persons and addresses to which notices or payments are to be sent may be changed by the same method.

20. Authority. The Parties warrant that they have taken all actions necessary or required by their own procedures, bylaws, or applicable law, to authorize their respective signatories to sign this Agreement for them and to bind them to its terms.

21. No continuing duty to supply water. Idaho Springs shall have no obligation to supply water to Lessee after this Agreement expires or is otherwise terminated. By agreeing to deliver water to Lessee under this Agreement, Idaho Springs does not intend to represent itself as a public utility to Lessee or others in such regard nor shall it be deemed to operate as a public utility. Lessee shall not assert that Idaho Springs is a public utility by reason of delivering water pursuant to this Agreement, nor that it is subject to regulation as a public utility or subject to

regulation by the Colorado Public Utilities Commission or to rate regulation by any other public entity.

22. Governmental immunity. Nothing in this Agreement shall be construed to waive Idaho Springs' protection from liability or the limitations on its liability due to its sovereign immunity under the Colorado Governmental Immunity Act or otherwise.

23. No beneficiaries. This Agreement is for the sole benefit of and binds the Parties, their successors and assigns. This Agreement affords no claim, benefit, or right of action to any third party. Any person besides Idaho Springs or Lessee receiving services or benefits under this Agreement is only an incidental beneficiary.

24. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same Agreement. Electronic/facsimile signatures shall be acceptable and binding upon all Parties.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement as of the date first set forth above.

CITY OF IDAHO SPRINGS, acting by and through its Idaho Springs Water Activity Enterprise

By: ________________________________
Chuck Harmon, Mayor

ATTEST:

By: ________________________________
City Clerk

DALY FAMILY PARTNERS, LLC

By:________________________________
Title:______________________________

STATE OF COLORADO )
) ss.
County of Clear Creek )

The foregoing Agreement was acknowledged before me this ____ day of ____________, 2025, by ______________, as ____________ of Daly Family Partners, LLC.

WITNESS my hand and official seal.

My Commission Expires:

____________________________________
Notary Public

## Office of the City Administrator

**To:** Mayor and City Council
**From:** Andrew Marsh
**Date:** November 24, 2025
**Subject:** City Administrator Update

Requests for Action:

- None

Updates:

- The Mayor, Lorraine and I met on November 6 with representatives of S&P Bond Ratings for a review of the City's sales tax bond rating, and the original rating of A- has been affirmed.
- Guy and I met on November 6 with Sadie to review plans for the Holiday Ramble Weekend.
- The Mayor, Guy and I attended on November 10 the monthly meeting of Mayors and Commissioners.
- The Mayor and staff met on November 10 with the Argo team for an update on the Mighty Argo Cable Car Project.
- The Mayor, Lorraine, Guy and I met on November 10 for a financial check-in and to review the updated proposed budget for 2026.
- Sadie and I attended on November 11 a wayfinding and signage work session at Tommyknockers.
- The Mayor, Sadie and I attended on November 12 the quarterly Region 3 Resilience Team meeting in Georgetown.
- The Mayor, Guy and I attended on November 13 a small communities economic workshop sponsored by the Denver Regional Council of Governments (DRCOG).
- Cameron Marlin and I met on November 13 at Shelly-Quinn Park with a representative from Greater Outdoors Colorado (GOCO) regarding grant funding for recreational improvements.
- The Mayor, staff and I attended on November 17 the monthly meeting of the Business & Community Promotion Board.
- The Mayor, staff and I attended on November 17 with HDR Engineering the periodic progress meeting for the Mobility Hub project.

Upcoming Events:

- City Offices will be closed on Wednesday, November 26 and Thursday, November 27 in observance of Thanksgiving.
- On Saturday, November 29, the following events will be held as part of the Holiday Ramble Weekend:
  - 3:00-4:30 p.m. - Santa Photos & Kids Crafts at The Club Hotel
  - 4:30-5:30 p.m. - Caroling by Central City Opera & Reindeer at Citizens Park
  - 5:30-6:30 p.m. - Holiday Tree Lighting, Storytime with Mayor & Santa, Community Caroling at Citizens Park
- A Mistletoe Market will be held on Sunday, November 30 from 11:00 a.m. to 3:00 p.m. at Citizens Park.

| | |
|---|---|
| **TO:** | City Council |
| **CC:** | City Administrator Andrew Marsh |
| **FROM:** | Guy Patterson \| Assistant City Administrator |
| **DATE:** | 11/24/2025 |
| **SUBJECT:** | Assistant City Administrator Report |
| **ATTACHMENTS:** | • None |

**REQUEST FOR ACTION**
None

**Credit Cards**
New credit cards have been ordered for senior staff and for the Mayor. Rather than being issued generically under department names, these cards will now display the individual employee's name, which will help with tracking and internal reconciliation. Each card will also include the City's state tax-exempt ID number to ensure compliance and to support more efficient use of tax-exempt purchasing across departments.

**Telemetry Read Water Meters**
City staff is now organizing to begin installing and testing the new telemetry-based system for remote water-meter reads. Initial testing is anticipated to occur in December, with a full transition to the new system targeted for early 2026. Once operational, the system is expected to provide significant benefits for both staff and residents. Staff time dedicated to the current reading method will be reduced, improving operational efficiency, and residents will eventually be able to access near real-time information on their water consumption, supporting greater transparency and water-use management.

**Paid Parking Dashboard**
As the Council will recall, the City's contract with Interstate Parking includes full staff access to their interactive, real-time data dashboard. On Thursday, November 20th (after the production of this staff report), City staff will meet with Interstate to receive a full review and training on this platform. This represents an important next step toward effectively harvesting and analyzing detailed parking-management data, which will help inform future decisions, operational adjustments, and policy discussions around the City's paid-parking program.

**City Safe Audit**
City staff has begun to audit and digitize the contents of the City safe, an effort that has already uncovered numerous items of historic and administrative value. These include artifacts such as a bag of Idaho Springs gold coins, a City Clerk's centennial pin presented to Grace Shatto, and a 1902 "Health, Wealth, and Recreation" guidebook. In addition to these historically interesting items, the safe contains dozens of important administrative documents

including quit claim deeds, warranty deeds, recorded easements, and bills of sale. Staff are cataloging, scanning, and organizing these materials so they can be safely stored, easily retrieved, and preserved for long-term municipal recordkeeping.

**Senior Housing**

Due diligence for the senior housing project continues to progress steadily. On November 18, the City's senior-housing consultant and I met with a representative from the Colorado Housing and Finance Authority (CHFA) to begin examining potential financing structures and tools that may be available to support this development. This conversation helped clarify next steps and will inform the financial modeling that needs to occur as the project moves into more detailed planning phases.

**Director's Report**

**Business and Community Promotions Board Meeting**
**Overview & Key Updates**
Since our October meeting, efforts have focused on holiday event execution, the continued development and launch of Visit Idaho Springs V2, with a request for board members to review the site and bring suggestions. I continue ongoing stakeholder engagement for the Wayfinding project, and community outreach tied to the Downtown Master Plan update. This report summarizes progress, open items, and key areas for board awareness as we enter the final month of Q4.

1. **Marketing & Branding Initiatives**
    a. **Visit Idaho Springs Launch**
    **Website:** The Visit Idaho Springs website V2 has officially launched. New features include expanded landing pages, updated event listings, improved navigation, a fully built-out outdoor recreation section, and the new Live Local business listings for local discounts. Work is also underway on the Local Voices section to support the Portrait of a Shop Owner campaign. V2 includes SEO enhancements and refreshed imagery aligned with the fall/winter media campaign.
    **b. Instagram & Facebook:** We have 248 followers on Instagram, and 323 followers on Facebook.
    c. **Brand Asset Rollout**
        i. **Live Local Campaign**
        The Live Local page is now active, and participating businesses have begun receiving their window decals. Messaging for the Q1 2026 campaign is in final development. The Live Local graphic has been distributed for inclusion in New Resident Welcome Bags, and early interest from local businesses has been strong.
        ii. **Branded Collateral**
        Happy Llama is here to introduced the Idaho Springs print portal, which features officially branded Idaho Springs materials. Businesses interested in co-branding items can work directly through Happy Llama, and they will also assist groups of businesses in combining orders to meet minimum quantities. Additional items will be added to the portal on an ongoing basis to align with current campaigns. At present, the catalog includes materials for the brand launch and the Shop Local campaign.
        **iii. Fall/Winter Campaign: Brand Launch & Shopping Small Means More**
        Our $10,000 holiday media buy with FOX31/Great Day Colorado is now underway, supporting both the brand launch and the Shop Small Means More campaign. Our Great Day Colorado segment was live on the 11th.
        The Idaho Springs Gift Card: Campaign dates: November 17 – December 17 will run a promotion that launches this month with a confirmed $5,000 contribution from our Interstate Parking partner to activate the program.
        Offer: Anyone who purchases an Idaho Springs digital gift card during the campaign window will be entered to win one of ten $500 Idaho Springs gift cards (total prize pool: $5,000).
        These cards function like MasterCard gift cards and can be redeemed at participating retail businesses at no cost to the City or the merchant. Idaho Springs businesses may also bulk-purchase Idaho Springs gift cards to use as employee incentives or customer giveaways. The initial phase of the program is focused on retail merchants, with expansion into restaurants and recreation partners planned for Q1 2026. Businesses interested in participating should contact the Director directly.

d. **Wayfinding Grant**
Tryba continues progressing through the Research & Programming phase. We hosted our Stakeholder engagement sessions on 11/11, and early feedback from partners has been positive. Pairings for remaining sessions will be finalized in coordination with Tryba and City staff. Input from this board will support development of draft wayfinding concepts later this winter.

e. **250/150- History Colorado-Grant**
City staff submitted the full grant draft for internal review and are finalizing the narrative and budget. This multimedia walking tour aligns with the America 250 and Colorado 150 anniversaries and will highlight preservation successes, local stories, and the city's evolution. The goal remains a July 4, 2026 unveiling.

2. **Event Planning & Activations**

a. **Halloween Recap**
Trunk or Treat activation drew a strong turnout on October 30, with coordinated support from Public Works and Police. The expanded Halloween Decorating Contest saw increased participation and community voting engagement, with plaques and rotating trophy winners. Congrats to Sit n Chill who won the business category.

b. **Holiday Planning**
Holiday Ramble & Mistletoe Market Update
Planning is underway for the Holiday Ramble Weekend on November 29–30. Town Lights & Local Delights will take place Saturday evening with Santa photos, kids crafts, caroling, reindeer, storytime with the Mayor and Santa, and the community tree lighting at Citizens Park.
Due to ongoing construction impacts at the ARGO, we made a last-minute but strategic decision to relocate the Mistletoe Market to 16th & Miner Street. This move was approved by the Mayor, Andy, and Guy, and is designed to bring additional activity into the downtown core. ARGO remains the primary sponsor and will provide tents, tables, chairs, and a gold-panning activation. CCCAE will host a hot drink station, kids crafts, and a movie inside the Club Annex, and will partner with ARGO to support a decorated Bike Parade and hay ride to close the day.
We will feature local vendors, reindeer photos, holiday treats from Timberline Pastries, and on-site portraits from Sketchy Faces. The Idaho Springs Gift Card program will also be promoted throughout the weekend. Barricades will be delivered on November 28, and I will handle placement the morning of the event.

3. **Business & Community Engagement**

a. **Community Connections Meeting**
Q4 Community Conversations will take place on November 20 (Downtown at Tommyknockers, 6–7:30 p.m.). Agenda topics include Downtown Master Plan updates, parking program improvements, website V2 preview, and the kickoff of "Stories Live Here" recordings. Attendees will receive one drink ticket and appetizers.

b. **Parking**
The new resident parking portal is now live at [www.parkidahosprings.com](www.parkidahosprings.com) offering a streamlined system for residents to apply for and manage parking permits online. I now have access to an internal data dashboard that provides real-time insights into parking occupancy and peak usage periods, allowing us to more strategically plan events, coordinate marketing efforts, and understand visitor patterns. For October, the highest recorded occupancy occurred on October 18 with 419 cars, while the lowest day was October 29 with 75 cars.

c. **Employee Commute & Residency Data Collection**
As part of our ongoing work to better understand parking demand and long-term mobility needs, I am requesting participation in a short survey to gather data on where

employees of Idaho Springs businesses currently live. This information will be valuable in several ways: it will support the Comprehensive Plan process, inform future parking and transportation strategies, and help us evaluate alternatives to a parking structure, such as transit incentives, employee parking solutions, and efforts to increase local workforce housing. Business owners are encouraged to fill out this survey: [https://www.surveymonkey.com/r/DHK3YSK](https://www.surveymonkey.com/r/DHK3YSK)

4. **Budget**
   Overall Community Promotion spending remains aligned with year-end projections, with final obligations tied to website V2, the holiday media campaign, and Q4 event execution. City Council will review the 2026 Community Promotion budget in detail at the November 17 work session. Clarification from staff is in progress regarding how these changes flow through individual program categories, including marketing, website management, and events. *Full budget details are provided below.*
5. **Town Resiliency & Construction Impact**
   a. **Traffic & CDOT Updates**
      **I-70 Floyd Hill Project – Key Updates for Idaho Springs**
      *A full construction update is included in the meeting packet materials.*
      CDOT has issued several significant construction updates that will directly affect travel through Idaho Springs in November.
      The East Section of the project stretching from County Road 65 to the middle of Floyd Hill will reach substantial completion in early November, marking the first fully completed segment of the eight-mile project. Drivers will now move onto brand-new pavement with full-width lanes and shoulders, improving safety and winter driving conditions. Key improvements in this section include a future configuration for an extended eastbound on-ramp, the westbound Express Lane, new wildlife fencing and escape ramps, upgraded drainage, and new retaining walls designed to prevent erosion and maintain the mountain aesthetic.
      CDOT's traveling photo exhibition, "Through the Eyes of Our Crews," is currently on display at the Idaho Springs Public Library and offers a behind-the-scenes look at construction progress.
      Residents and businesses are encouraged to sign up for text alerts by texting "floydhill" to 21000, and to use COtrip.org for real-time travel conditions.
      i. Informational Video - Good for websites, display monitors, etc.
      ii. Fact Sheet in English and Spanish - Project background information
      iii. Rock Scaling/Blasting FAQ
      iv. Map - Depicts the Project area
      v. Social Media Graphic - Details how to stay informed
      vi. Project Website - Recently updated with detailed Project information

   b. **Downtown Master Plan – Next Steps**
      City Council has directed staff to proceed with a surface parking lot and exploration of the Mobility Hub conversations with CDOT. Although this represents a shift from earlier expectations of a parking structure, this approach allows improvements to move forward now while keeping long-term parking solutions viable. Clear messaging to the business community will continue through Community Conversations, newsletters, and stakeholder meetings.
   c. **Sales Tax Trends & Insights**
      i. January 2025: $357,076.65 (−2.39%)
      ii. February 2025: $363,464.19 (+4.12%)
      iii. March 2025: $400,737.88 (−0.40%)
      iv. April 2025: $341,153.08 (+9.86%)
      v. May 2025: $356,129.94 (+2.79%)

vi. June 2025: $492,710.42 (+4.45%)
vii. July 2025: $562,470.38 (+2.29%)
viii. August 2025: $472,389.49 (-0.97%)
ix. September 2025: $440,768.36 (1.81%)
x. **YTD (Jan–September 2025):** $3,786,900.33 (**+2.19** over 2024 YTD)

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Mo. To Mo. Comparison | YTD Comparison | Current YTD Total | Previous YTD Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Jan | $139,731.94 | $200,236.03 | $194,756.37 | $222,532.49 | $235,940.98 | $266,501.90 | $265,799.93 | $344,180.43 | $365,835.89 | $357,076.65 | -2.39% | -2.39% | 357,076.65 | 365,835.89 |
| Feb | $187,483.54 | $177,395.43 | $190,166.90 | $207,177.31 | $232,375.01 | $243,676.11 | $272,972.03 | $361,032.17 | $349,072.52 | $363,464.19 | 4.12% | 0.79% | 720,540.84 | 714,908.41 |
| **Mar** | $182,398.01 | $206,563.51 | $223,907.92 | $232,244.57 | $186,300.12 | $291,578.68 | $310,036.11 | $402,899.93 | $402,360.50 | $400,737.88 | -0.40% | 0.36% | 1,121,278.72 | 1,117,268.91 |
| April | $134,442.24 | $159,819.04 | $175,580.94 | $178,261.23 | $188,064.67 | $248,167.82 | $256,468.48 | $317,733.49 | $310,527.71 | $341,153.02 | 9.86% | 2.43% | 1,462,431.74 | 1,427,796.62 |
| May | $181,631.58 | $177,345.32 | $184,601.78 | $213,658.13 | $176,240.37 | $275,287.42 | $280,922.87 | $339,029.09 | $346,473.76 | $356,129.94 | 2.79% | 2.50% | 1,818,561.68 | 1,774,270.38 |
| **June** | $233,208.76 | $248,756.18 | $274,310.00 | $285,678.54 | $289,485.68 | $364,020.44 | $364,822.74 | $445,442.74 | $471,665.00 | $492,710.42 | 4.46% | 2.91% | 2,311,272.10 | 2,245,935.38 |
| July | $261,915.78 | $295,890.20 | $351,932.41 | $393,380.68 | $301,704.63 | $411,802.03 | $422,571.90 | $562,291.21 | $549,871.19 | $562,470.38 | 2.29% | 2.79% | 2,873,742.48 | 2,795,806.57 |
| August | $247,167.24 | $266,861.70 | $261,825.68 | $308,276.28 | $302,934.73 | $346,174.64 | $396,083.62 | $479,965.55 | $477,026.41 | $472,389.49 | -0.97% | 2.24% | 3,346,131.97 | 3,272,832.98 |
| **Sept** | $237,656.99 | $217,782.08 | $253,207.80 | $268,690.51 | $311,044.04 | $379,340.95 | $370,507.24 | $437,935.60 | $432,939.99 | $440,768.36 | 1.81% | 2.19% | 3,786,900.33 | 3,705,772.97 |

Key Insights: Year-to-date through September 2025, Idaho Springs has collected $3.79 million in sales tax revenue, a 2.19% increase over 2024 YTD. Monthly performance continues to show steady resilience despite impacts and seasonal fluctuations.
After a strong summer, September remained positive at +1.81%, extending the city's streak of year-over-year gains in six of the past nine months. July continues to lead as the peak revenue month at $562,470, while April showed the highest percentage increase (+9.86%). Overall, 2025 reflects stable growth and continued consumer activity downtown, indicating that visitors and locals alike are maintaining steady spending patterns.

**Budget Update: Community Promotion – Working Budget Overview (2025) as of 11.2025**

**Updated 2025 Community Promotion Budget Summary**

- **Director of Business & Community Promotion**
  - Allocation: $66,000
  - YTD Spent: $60,500
- **Website & Marketing Development**
  - Allocation: $87,500
    - Thrive4 PR Services
      - Budget: $12,000 ($1,000/month)
      - YTD Spent: $11,000
    - Branding Development & Wayfinding
      - Allocation: $26,000
      - YTD Spent/Committed: $23,500
        - $5,000 CTO Grant Match (City funds)
        - $1,950 Ember branding work invoiced not paid
      - Remaining: $2,500
    - Content Creation & Advertising (includes website)
      - Allocation: $49,500
      - YTD Spent/Allocated: $47,255.55
        - Website: $2,500 billed not paid
        - Brand Launch Video: $10,000 reserved
        - Ad Campaign: $10,000 reserved
      - Remaining: $2,244.45
- **Local Events Programming**

- Allocation: $18,000
    - Clear Creek Clean-Up May 17th: $750
    - Community Meetings: $385.84
    - Fur-Ling Fest June 7th: $2,511.36 (remaining funds reallocated
    - Miner Street Block Party Series (3 events):
        - Total Budget: $4,000
        - Spent: $4,000
    - Cancelled – Fall Harvest Festival (Taste of Idaho Springs):
        - Allocation: $7,500 (not spent)
    - Holiday Ramble: $3,000 (reserved)
- YTD Spent: Approx. $8,726.46
- Remaining after Holiday Ramble allocation: $6,273.54
- **Fourth of July Town Party**
    - Allocation: $50,000
    - YTD Spent: $54,764.29
      – Overrun offset by sponsorship and Fur-Ling Fest surplus

Office of the Deputy City Clerk

**To**: Mayor and City Council
**From**: Wonder Martell, Deputy City Clerk
**Date**: November 24th, 2025
**Subject**: Staff Report Regular Meeting

- ✓ September 2025 Sales Tax Report.
- ✓ City Hall will be closed on Wednesday November 26th and Thursday November 27th to celebrate the Thanksgiving Holiday. Happy Thanksgiving!

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Mo. To Mo. Comparison | YTD Comparison | Current YTD Total | Previous YTD Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Jan | $139,731.94 | $200,236.03 | $194,756.37 | $222,532.49 | $235,940.98 | $266,501.90 | $265,799.93 | $344,180.43 | $365,835.89 | $357,076.65 | -2.39% | -2.39% | 357,076.65 | 365,835.89 |
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| **Mar** | $182,398.01 | $206,563.51 | $223,907.92 | $232,244.57 | $186,300.12 | $291,578.68 | $310,036.11 | $402,899.93 | $402,360.50 | $400,737.88 | -0.40% | 0.36% | 1,121,278.72 | 1,117,268.91 |
| April | $134,442.24 | $159,819.04 | $175,580.94 | $178,261.23 | $188,064.67 | $248,167.82 | $256,468.48 | $317,733.49 | $310,527.71 | $341,153.02 | 9.86% | 2.43% | 1,462,431.74 | 1,427,796.62 |
| May | $181,631.58 | $177,345.32 | $184,601.78 | $213,658.13 | $176,240.37 | $275,287.42 | $280,922.87 | $339,029.09 | $346,473.76 | $356,129.94 | 2.79% | 2.50% | 1,818,561.68 | 1,774,270.38 |
| **June** | $233,208.76 | $248,756.18 | $274,310.00 | $285,678.54 | $289,485.68 | $364,020.44 | $364,822.74 | $445,442.74 | $471,665.00 | $492,710.42 | 4.46% | 2.91% | 2,311,272.10 | 2,245,935.38 |
| July | $261,915.78 | $295,890.20 | $351,932.41 | $393,380.68 | $301,704.63 | $411,802.03 | $422,571.90 | $562,291.21 | $549,871.19 | $562,470.38 | 2.29% | 2.79% | 2,873,742.48 | 2,795,806.57 |
| August | $247,167.24 | $266,861.70 | $261,825.68 | $308,276.28 | $302,934.73 | $346,174.64 | $396,083.62 | $479,965.55 | $477,026.41 | $472,389.49 | -0.97% | 2.24% | 3,346,131.97 | 3,272,832.98 |
| **Sept** | $237,656.99 | $217,782.08 | $253,207.80 | $268,690.51 | $311,044.04 | $379,340.95 | $370,507.24 | $437,935.60 | $432,939.99 | $440,768.36 | 1.81% | 2.19% | 3,786,900.33 | 3,705,772.97 |
| Oct | $178,132.16 | $176,952.97 | $186,403.26 | $228,281.95 | $252,727.92 | $294,442.00 | $297,189.14 | $376,787.75 | $386,269.67 | | -100.00% | 2.19% | 3,786,900.33 | 3,705,772.97 |
| Nov | $154,218.54 | $154,968.62 | $166,830.68 | $199,661.64 | $209,633.95 | $241,059.18 | $267,471.90 | $312,734.13 | $307,835.28 | | -100.00% | -5.65% | 3,786,900.33 | 4,013,608.25 |
| **Dec** | $194,616.57 | $201,422.32 | $246,761.66 | $258,309.27 | $266,351.19 | $300,210.35 | $326,794.82 | $368,363.25 | $408,265.72 | | -100.00% | -14.36% | 3,786,900.33 | 4,421,873.97 |
| Total | $2,332,603.35 | $2,483,993.40 | $2,710,285.40 | $2,996,152.60 | $2,952,803.29 | $3,662,261.52 | $3,831,640.78 | $4,748,395.34 | $4,808,143.64 | $3,786,900.33 | | | | |
| Budget | 1,970,000.00 | 2,344,592.00 | 2,536,932.00 | 2,581,078.00 | 3,002,445.00 | 3,002,445.00 | 3,800,000.00 | 5,125,000.00 | 5,273,750.00 | | | | | |
| % of Bud | 118.41% | 105.95% | 106.83% | 116.08% | 98.35% | 121.98% | 100.83% | 92.65% | 91.17% | #DIV/0! | | | | |

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:** November 19, 2025
**Subject:** Staff Report for November 24, 2025

Body Camera Contract – The 5-year ISPD contract with AXON for body-worn cameras is set to expire in March 2026. ISPD recommends renewal of another 5-year contract with AXON. The expiring contract had an annual fee of $9,954.00. The new contract will have a yearly fee of $11,658.52, about a 14% increase from five years ago. The AXON product is reliable, integrates with the in-car camera system, and works seamlessly with the current AXON electronic evidence system. The new cameras and software will provide additional features: live language translation and enhanced redaction for records requests. In recent years, ISPD has paid a third-party vendor for redaction software ($5,000.00 annually), which will no longer be needed due to recent enhancements to the AXON redaction software.

**Request for Action:** Motion to approve a five-year contract with AXON Enterprise Incorporated for a total of $58,293.60, with annual payments of $11,658.72 from line item 10-30-7011.

**Chief Buseck Attended:**

| | | |
|---|---|---|
| 11/11/25 | - | OAC Police Station |
| 11/12/25 | - | Clear Creek OEM, Emergency Shelter drill meeting |
| | - | E-Force, RMS vendor meeting |
| | - | School Safety meeting, Carlson Elementary |
| 11/13/25 | - | Clear Creek Advocates Board meeting |
| | - | Department Heads |
| 11/17/25 | - | Legal, City Attorney |
| | - | Trek Trails at Virginia Canyon Mountain, safety visit |
| | - | Council budget work session |
| 11/18/25 | - | OAC Police Station |
| | - | AXON contract discussion |
| | - | Clear Creek County Sheriff's Office, Independent Jail Analysis |
| | - | Town Administrator meeting |
| 11/19/25 | - | Mountain Youth Network, Coalition |
| 11/20/25 | - | Multi-Agency Coordination meeting (MAC, 4th quarter, OEM) |
| | - | Community promotions meeting, Tommyknockers |

*Commitment to…Integrity and Safety through constitutional Policing and Dedication to our community.*

**Training**:
11/5/25 and 11/12/25: Officers attended Low Light Firearms Training.

**Code Enforcement:**

- Addressing abandoned vehicles and parking complaints
- Follow-up on **108** (YTD) tows for owner retrieval

**Staffing:**

- ISPD has one patrol vacancy

**Significant Incidents:**

On November 11, 2025, ISPD responded to a three-vehicle crash caused by a driver who failed to notice traffic slowing for scheduled rock-blasting operations. The suspect vehicle hit a slowing vehicle, which was pushed into a third vehicle. The at-fault driver was cited for careless driving.

On November 15, 2025, ISPD received a report of a vehicle trespass on the 1500 block of Colorado Blvd. The resident told officers he had left his truck unlocked while he briefly went inside his home. When he returned, he found that his tool bag—containing approximately $750 worth of tools—had been stolen. Officers searched the area for security cameras but could not find any that captured the incident, and the victim was unable to provide any suspect information. ISPD will reopen the case if additional information becomes available.

On November 16, 2025, an ISPD officer contacted a male who was sleeping in Ryley Cooper Park to advise him of the city ordinance prohibiting camping within city limits. During a routine records check, the officer learned the male had an active domestic violence warrant out of Gilpin County. He was arrested without incident.

On November 19, 2025, an ISPD officer was patrolling in the 300 block of Soda Creek when he observed a vehicle traveling toward him head-on in the wrong lane. The suspect driver flashed his high beams at the officer, as if the officer were in his way or in the wrong lane. The officer then activated his emergency lights and exited his patrol vehicle. The officer ordered the driver to stop. While contacting the driver, the officer detected a strong odor of alcohol coming from his breath. After conducting a series of roadside maneuvers, the officer determined the driver was operating a vehicle under the influence of alcohol. The driver was cited for DUI, careless driving, and no proof of insurance.

Axon Enterprise, Inc.
17800 N 85th St
Scottsdale, Arizona 85255
United States
VAT: 86-0741227
Domestic:(800) 978-2737
International: +1.800.978.2737

Q-726588-45979AO

Issued: 11/18/2025
Quote Expiration: 11/30/2025
Estimated Contract Start Date: 01/15/2026
Account Number: 149556
Payment Terms: N30
Mode of Delivery: UPS-GND
Credit/Debit Amount: $0.00

| SHIP TO | BILL TO | SALES REPRESENTATIVE | PRIMARY CONTACT |
|---|---|---|---|
| Idaho Springs Police Department - CO<br>3000 Colorado Blvd<br>Idaho Springs,<br>CO<br>80452-0907<br>USA | Idaho Springs Police Department - CO<br>3000 Colorado Blvd<br>Idaho Springs<br>CO<br>80452-0907<br>USA<br>Email: | Abraham Ortiz<br>Phone: (623) 307-5597<br>Email: aortiz@axon.com<br>Fax: | Nathan Buseck<br>Phone: (303) 567-4291<br>Email: nbuseck@idahospringsco.com<br>Fax: |

## Quote Summary

| | |
|---|---|
| Program Length | 60 Months |
| **TOTAL COST** | $58,293.60 |
| **ESTIMATED TOTAL W/ TAX** | $58,293.60 |

## Discount Summary

| | |
|---|---|
| Average Savings Per Year | $6,936.53 |
| **TOTAL SAVINGS** | $34,682.67 |

## Payment Summary

| Date | Subtotal | Tax | Total |
|---|---|---|---|
| Dec 2025 | $11,658.72 | $0.00 | $11,658.72 |
| Dec 2026 | $11,658.72 | $0.00 | $11,658.72 |
| Dec 2027 | $11,658.72 | $0.00 | $11,658.72 |
| Dec 2028 | $11,658.72 | $0.00 | $11,658.72 |
| Dec 2029 | $11,658.72 | $0.00 | $11,658.72 |
| **Total** | **$58,293.60** | **$0.00** | **$58,293.60** |

| | |
|---|---|
| **Quote Unbundled Price:** | **$92,976.30** |
| **Quote List Price:** | **$87,304.50** |
| **Quote Subtotal:** | **$58,293.60** |

## Pricing

***All deliverables are detailed in Delivery Schedules section lower in proposal***

| Item | Description | Qty | Term | Unbundled | List Price | Net Price | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Program** | | | | | | | | | |
| 100552 | TRANSFER BALANCE - GOODS | 1 | | | $1.00 | ($6,621.60) | ($6,621.60) | $0.00 | ($6,621.60) |
| 100553 | TRANSFER BALANCE - SOFTWARE AND SERVICES | 1 | | | $1.00 | ($1,230.00) | ($1,230.00) | $0.00 | ($1,230.00) |
| BWCamMBDTAP | Body Worn Camera Multi-Bay Dock TAP Bundle | 1 | 60 | $73.05 | $62.52 | $54.32 | $3,259.20 | $0.00 | $3,259.20 |
| BWCamTAP | Body Worn Camera TAP Bundle | 10 | 60 | $42.20 | $33.80 | $33.80 | $20,280.00 | $0.00 | $20,280.00 |
| **A la Carte Hardware** | | | | | | | | | |
| H00002 | AB4 Multi Bay Dock Bundle | 1 | | | $1,638.90 | $0.00 | $0.00 | $0.00 | $0.00 |
| H00001 | AB4 Camera Bundle | 11 | | | $899.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **A la Carte Software** | | | | | | | | | |
| 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 20 | 60 | | $0.81 | $0.00 | $0.00 | $0.00 | $0.00 |
| 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 10 | 60 | | $10.85 | $0.00 | $0.00 | $0.00 | $0.00 |
| 73449 | AXON BODY - LICENSE - DEVICE CONNECTIVITY | 10 | 60 | | $5.42 | $2.71 | $1,626.00 | $0.00 | $1,626.00 |
| 102011 | AXON AI ASSISTANT | 10 | 60 | | $32.55 | $32.55 | $19,530.00 | $0.00 | $19,530.00 |
| BasicLicense | Basic License Bundle | 7 | 60 | | $16.27 | $16.25 | $6,825.00 | $0.00 | $6,825.00 |
| ProLicense | Pro License Bundle | 5 | 60 | | $48.82 | $48.75 | $14,625.00 | $0.00 | $14,625.00 |
| **Total** | | | | | | | **$58,293.60** | **$0.00** | **$58,293.60** |

## Delivery Schedule

### Hardware

| Bundle | Item | Description | QTY | Shipping Location | Estimated Delivery Date |
|---|---|---|---|---|---|
| AB4 Camera Bundle | 100147 | AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK | 11 | 1 | 12/15/2025 |
| AB4 Camera Bundle | 100466 | AXON BODY 4 - CABLE - USB-C TO USB-C | 13 | 1 | 12/15/2025 |
| AB4 Camera Bundle | 100775 | AXON BODY 4 - MAGNETIC DISCONNECT CABLE | 13 | 1 | 12/15/2025 |
| AB4 Camera Bundle | 74028 | AXON BODY - MOUNT - WING CLIP RAPIDLOCK | 13 | 1 | 12/15/2025 |
| AB4 Multi Bay Dock Bundle | 100206 | AXON BODY 4 - 8 BAY DOCK | 1 | 1 | 12/15/2025 |
| AB4 Multi Bay Dock Bundle | 70033 | AXON - DOCK WALL MOUNT - BRACKET ASSY | 1 | 1 | 12/15/2025 |
| AB4 Multi Bay Dock Bundle | 71019 | AXON BODY - DOCK POWERCORD - NORTH AMERICA | 1 | 1 | 12/15/2025 |
| Body Worn Camera Multi-Bay Dock TAP Bundle | 73689 | AXON BODY - TAP REFRESH 1 - DOCK MULTI BAY | 1 | 1 | 06/15/2028 |
| Body Worn Camera TAP Bundle | 73309 | AXON BODY - TAP REFRESH 1 - CAMERA | 10 | 1 | 06/15/2028 |
| Body Worn Camera Multi-Bay Dock TAP Bundle | 73688 | AXON BODY - TAP REFRESH 2 - DOCK MULTI BAY | 1 | 1 | 12/15/2030 |
| Body Worn Camera TAP Bundle | 73310 | AXON BODY - TAP REFRESH 2 - CAMERA | 10 | 1 | 12/15/2030 |

### Software

| Bundle | Item | Description | QTY | Estimated Start Date | Estimated End Date |
|---|---|---|---|---|---|

## Software

| Bundle | Item | Description | QTY | Estimated Start Date | Estimated End Date |
|---|---|---|---|---|---|
| Basic License Bundle | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 7 | 01/15/2026 | 01/14/2031 |
| Basic License Bundle | 73840 | AXON EVIDENCE - ECOM LICENSE - BASIC | 7 | 01/15/2026 | 01/14/2031 |
| Pro License Bundle | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 15 | 01/15/2026 | 01/14/2031 |
| Pro License Bundle | 73746 | AXON EVIDENCE - ECOM LICENSE - PRO | 5 | 01/15/2026 | 01/14/2031 |
| A la Carte | 102011 | AXON AI ASSISTANT | 10 | 01/15/2026 | 01/14/2031 |
| A la Carte | 73449 | AXON BODY - LICENSE - DEVICE CONNECTIVITY | 10 | 01/15/2026 | 01/14/2031 |
| A la Carte | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 10 | 01/15/2026 | 01/14/2031 |
| A la Carte | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 20 | 01/15/2026 | 01/14/2031 |

## Warranties

| Bundle | Item | Description | QTY | Estimated Start Date | Estimated End Date |
|---|---|---|---|---|---|
| Body Worn Camera Multi-Bay Dock TAP Bundle | 80465 | AXON BODY - TAP WARRANTY - MULTI BAY DOCK | 1 | 12/15/2026 | 01/14/2031 |
| Body Worn Camera TAP Bundle | 80464 | AXON BODY - TAP WARRANTY - CAMERA | 10 | 12/15/2026 | 01/14/2031 |

## Shipping Locations

| Location Number | Street | City | State | Zip | Country |
|---|---|---|---|---|---|
| 1 | 3000 Colorado Blvd | Idaho Springs | CO | 80452-0907 | USA |

## Payment Details

**Dec 2025**

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Transfer Value | 100552 | TRANSFER BALANCE - GOODS | 1 | ($6,621.60) | $0.00 | ($6,621.60) |
| Transfer Value | 100553 | TRANSFER BALANCE - SOFTWARE AND SERVICES | 1 | ($1,230.00) | $0.00 | ($1,230.00) |
| Year 1 | 102011 | AXON AI ASSISTANT | 10 | $5,760.60 | $0.00 | $5,760.60 |
| Year 1 | 73449 | AXON BODY - LICENSE - DEVICE CONNECTIVITY | 10 | $479.61 | $0.00 | $479.61 |
| Year 1 | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 10 | $0.00 | $0.00 | $0.00 |
| Year 1 | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 20 | $0.00 | $0.00 | $0.00 |
| Year 1 | BasicLicense | Basic License Bundle | 7 | $2,013.12 | $0.00 | $2,013.12 |
| Year 1 | BWCamMBDTAP | Body Worn Camera Multi-Bay Dock TAP Bundle | 1 | $961.34 | $0.00 | $961.34 |
| Year 1 | BWCamTAP | Body Worn Camera TAP Bundle | 10 | $5,981.83 | $0.00 | $5,981.83 |
| Year 1 | H00001 | AB4 Camera Bundle | 11 | $0.00 | $0.00 | $0.00 |
| Year 1 | H00002 | AB4 Multi Bay Dock Bundle | 1 | $0.00 | $0.00 | $0.00 |
| Year 1 | ProLicense | Pro License Bundle | 5 | $4,313.82 | $0.00 | $4,313.82 |
| **Total** | | | | **$11,658.72** | **$0.00** | **$11,658.72** |

**Jan 2026**

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Invoice Upon Fulfillment | BWCamMBDTAP | Body Worn Camera Multi-Bay Dock TAP Bundle | 1 | $0.00 | $0.00 | $0.00 |
| Invoice Upon Fulfillment | BWCamTAP | Body Worn Camera TAP Bundle | 10 | $0.00 | $0.00 | $0.00 |
| **Total** | | | | **$0.00** | **$0.00** | **$0.00** |

**Dec 2026**

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Year 2 | 102011 | AXON AI ASSISTANT | 10 | $3,442.35 | $0.00 | $3,442.35 |
| Year 2 | 73449 | AXON BODY - LICENSE - DEVICE CONNECTIVITY | 10 | $286.60 | $0.00 | $286.60 |
| Year 2 | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 10 | $0.00 | $0.00 | $0.00 |
| Year 2 | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 20 | $0.00 | $0.00 | $0.00 |
| Year 2 | BasicLicense | Basic License Bundle | 7 | $1,202.97 | $0.00 | $1,202.97 |
| Year 2 | BWCamMBDTAP | Body Worn Camera Multi-Bay Dock TAP Bundle | 1 | $574.46 | $0.00 | $574.46 |
| Year 2 | BWCamTAP | Body Worn Camera TAP Bundle | 10 | $3,574.54 | $0.00 | $3,574.54 |
| Year 2 | H00001 | AB4 Camera Bundle | 11 | $0.00 | $0.00 | $0.00 |
| Year 2 | H00002 | AB4 Multi Bay Dock Bundle | 1 | $0.00 | $0.00 | $0.00 |
| Year 2 | ProLicense | Pro License Bundle | 5 | $2,577.80 | $0.00 | $2,577.80 |
| **Total** | | | | **$11,658.72** | **$0.00** | **$11,658.72** |

**Dec 2027**

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Year 3 | 102011 | AXON AI ASSISTANT | 10 | $3,442.35 | $0.00 | $3,442.35 |
| Year 3 | 73449 | AXON BODY - LICENSE - DEVICE CONNECTIVITY | 10 | $286.60 | $0.00 | $286.60 |

## Dec 2027

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Year 3 | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 10 | $0.00 | $0.00 | $0.00 |
| Year 3 | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 20 | $0.00 | $0.00 | $0.00 |
| Year 3 | BasicLicense | Basic License Bundle | 7 | $1,202.97 | $0.00 | $1,202.97 |
| Year 3 | BWCamMBDTAP | Body Worn Camera Multi-Bay Dock TAP Bundle | 1 | $574.46 | $0.00 | $574.46 |
| Year 3 | BWCamTAP | Body Worn Camera TAP Bundle | 10 | $3,574.54 | $0.00 | $3,574.54 |
| Year 3 | H00001 | AB4 Camera Bundle | 11 | $0.00 | $0.00 | $0.00 |
| Year 3 | H00002 | AB4 Multi Bay Dock Bundle | 1 | $0.00 | $0.00 | $0.00 |
| Year 3 | ProLicense | Pro License Bundle | 5 | $2,577.80 | $0.00 | $2,577.80 |
| **Total** | | | | **$11,658.72** | **$0.00** | **$11,658.72** |

## Dec 2028

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Year 4 | 102011 | AXON AI ASSISTANT | 10 | $3,442.35 | $0.00 | $3,442.35 |
| Year 4 | 73449 | AXON BODY - LICENSE - DEVICE CONNECTIVITY | 10 | $286.60 | $0.00 | $286.60 |
| Year 4 | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 10 | $0.00 | $0.00 | $0.00 |
| Year 4 | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 20 | $0.00 | $0.00 | $0.00 |
| Year 4 | BasicLicense | Basic License Bundle | 7 | $1,202.97 | $0.00 | $1,202.97 |
| Year 4 | BWCamMBDTAP | Body Worn Camera Multi-Bay Dock TAP Bundle | 1 | $574.46 | $0.00 | $574.46 |
| Year 4 | BWCamTAP | Body Worn Camera TAP Bundle | 10 | $3,574.54 | $0.00 | $3,574.54 |
| Year 4 | H00001 | AB4 Camera Bundle | 11 | $0.00 | $0.00 | $0.00 |
| Year 4 | H00002 | AB4 Multi Bay Dock Bundle | 1 | $0.00 | $0.00 | $0.00 |
| Year 4 | ProLicense | Pro License Bundle | 5 | $2,577.80 | $0.00 | $2,577.80 |
| **Total** | | | | **$11,658.72** | **$0.00** | **$11,658.72** |

## Dec 2029

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Year 5 | 102011 | AXON AI ASSISTANT | 10 | $3,442.35 | $0.00 | $3,442.35 |
| Year 5 | 73449 | AXON BODY - LICENSE - DEVICE CONNECTIVITY | 10 | $286.60 | $0.00 | $286.60 |
| Year 5 | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 10 | $0.00 | $0.00 | $0.00 |
| Year 5 | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 20 | $0.00 | $0.00 | $0.00 |
| Year 5 | BasicLicense | Basic License Bundle | 7 | $1,202.97 | $0.00 | $1,202.97 |
| Year 5 | BWCamMBDTAP | Body Worn Camera Multi-Bay Dock TAP Bundle | 1 | $574.46 | $0.00 | $574.46 |
| Year 5 | BWCamTAP | Body Worn Camera TAP Bundle | 10 | $3,574.54 | $0.00 | $3,574.54 |
| Year 5 | H00001 | AB4 Camera Bundle | 11 | $0.00 | $0.00 | $0.00 |
| Year 5 | H00002 | AB4 Multi Bay Dock Bundle | 1 | $0.00 | $0.00 | $0.00 |
| Year 5 | ProLicense | Pro License Bundle | 5 | $2,577.80 | $0.00 | $2,577.80 |
| **Total** | | | | **$11,658.72** | **$0.00** | **$11,658.72** |

**Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.**

## Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at https://www.axon.com/sales-terms-and-conditions), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

## Exceptions to Standard Terms and Conditions

Agency has existing contract(s) originated via Quote(s):

Q-308460

Agency is terminating those contracts effective 1/15/2026 Any changes in this date will result in modification of the program value which may result in additional fees or credits due to or from Axon.

The parties agree that Axon is applying a Net Transfer Credit of $(7,851.60)

100% discounted body-worn camera and docking station hardware contained in this quote reflects a TAP replacement for hardware purchased under existing contract. All TAP obligations from this contract will be considered fulfilled upon execution of this quote.

Moving forward, agency will only receive TAP and warranty coverage on 10 cameras.

Signed by:

Nathan Buseck, Chief

0980D35E75794B3...

2025/11/18

Signature

Date Signed

11/18/2025

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: 11/24/2025**
**Re. STAFF REPORT PUBLIC WORKS / WATER FACILITIES DEPARTMENTs**

- Move to approve proposal from JVA to engineer lower section of HWY 103 water line for $38,000 from line item # 51-72-7320.

*WASTEWATER*

| | BOD | TSS | NH4 | PO4 | TIN |
|---|---|---|---|---|---|
| **Goal** | 10 | 10 | 3 | 1 | 10 |
| **Current** | ND | ND | 0.22 | 10.2 | 5.5 |

- Reactor #2 repair - Continued transfer and process solids.
- Process adjustments to remedy effects from PLC failure.

*WATER*

| Disinfectant Byproducts | TOC | COAGULANT dose | TOC removal | CL2 dose Actual | HAA5 Annual average | TTHM Annual average |
|---|---|---|---|---|---|---|
| **Goal** | <2 | | 25% | system residual (0.8) | <60 | <80 |
| **Current** | <1 | | | Demand 2.0 | 33.1 | 32.6 |

- Clearwell pump install
- Montane Tank Construction
- Idaho Spring reservoir discharge valve inspection, parts identified

**Distribution/ Collection**

- Water Meter installs

## Public works

- Christmas decorations
- HWY 103 leak finished

**Streets**

- Street sweeping

**Parks**

- Weed eating
- Bush/ tree trimming
- Fertilizing

**Building Maintenance**

- Cemetery sign hang prep
- Visitor Center Roof repairs.

JVA, Incorporated
1319 Spruce Street
Boulder, CO 80302
303.444.1951
info@jvajva.com

www.jvajva.com

November 06, 2025

Mr. Ed Sigward, Director of Public Works
City of Idaho Springs
1711 Miner Street
Idaho Springs, CO 80452

Reference: City of Idaho Springs - Hwy 103 Waterline Design
Letter Agreement for Engineering Services

JVA, Inc. (JVA) appreciates the opportunity to present this letter agreement to the City of Idaho Springs (City) for engineering services associated with evaluation and design of waterline improvements downstream of the Highway 103 Waterline project. The City's existing 8-inch waterline extends downstream from the Highway 103 pressure reducing valve vault (PRV) and continues across the Clear Creek bridge before approaching the Interstate 70 crossing. The pipe is in poor condition and in need of replacement based on recent observations and a point repair.

The pipe to be replaced begins at the PRV vault where the previous project terminates and extends approximately 750 linear feet downstream to just prior to the I-70 crossing. The waterline section crosses Clear Creek on an exposed bridge-mounted segment with flexible joints on both abutments. While the flex joints were recently replaced, the crossing continues to experience freezing and failure. The pipe is currently isolated at the Clear Creek bridge, and primarily supplies water to the Carlson Elementary School. The pipe has been isolated from supply to the western portion of the City's distribution system as the pressure settings have led to backfilling of the City's Soda Hill Tank.

**SCOPE OF WORK**

The following scope of work was developed based on discussions with City staff and experience with similar waterline repair and evaluation projects.

**Task 1 – Hydraulic Review and Modeling**

The hydraulic review and modeling phase will include the following tasks:

1. JVA will develop and run a simplified hydraulic model including the water treatment plant, Soda Hill storage tank and altitude valve, 8-inch PRV, and western portion of the distribution system.
    - The model will be created assuming the following information will be provided to JVA:
        - Clear Creek County GIS water nodes and pipe data files and surface information
        - Winter Production Data to determine base average day demands (normal operating conditions)
        - Summer Production Data to calculate a peaking factor for peak day demands

    - Tanks, PRVs, Water Treatment Plant, and Pumps controls and operation settings
  - JVA will use the following assumptions to create the model
    - Industry standard diurnal demand pattern to create an extended period simulation model
    - Industry standard pipe Hazen William and loss coefficient values
    - The demands will be allocated evenly throughout the system at each node and not based on service or lot alignments
    - The model will not be calibrated to hydrant flow data unless data is available
  - The model analyze normal operating and peak demand conditions, identify potential PRV setpoints and evaluate system pressures.
2. Results will be summarized in a brief technical memorandum with recommendations for hydraulic or structural improvements in MS Word or PDF format.

**Task 2 – Site Investigation and Initial Design**

The site investigation and initial design phase will include the following tasks:

1. JVA will conduct a site visit to observe the PRV vault, bridge-mounted waterline, surrounding terrain and bridge characteristics, and review known failure locations.
2. JVA will coordinate with Clear Creek Surveying, the City's surveyor, to obtain topographic and utility survey data sufficient for design purposes. Survey limits will start upstream at the PRV vault area, include bridge abutments, and approximately 50 feet north of the Clear Creek bridge abutments (excludes I-70 crossing.).
3. Four potholes are anticipated to meet SUE Level B and identify critical design constraints, such as penetration at either side prior to abutment, and any utility crossing or connection tie-in should the alignment be adjusted.
4. Any relevant existing data, as-built drawings, or recent construction records will be provided by the City, reviewed, and incorporated into the drawings by JVA. Geotechnical evaluation is not included as part of the scope assuming existing reports provide adequate design information.

**Task 3 – Final Design and Construction Drawings**

Final Design and Construction Drawing phase will include the following tasks:

1. JVA will prepare design drawings and details for replacement of the approximate 750-feet of 8-inch waterline from the PRV to the Clear Creek bridge crossing and design-only for repair of the damaged expansion joints at the bridge crossing. Structural evaluation of the bridge attachment points is excluded.
2. Drawings will include plan and profile sheets for the pipeline (2 sheets), bridge repairs, (2 sheets) and associated details for structural, mechanical, or electrical improvements, and insulation/freeze protection. Project specific technical specifications will be included to supplement information, as required. At this time, it is anticipated that these drawings will be incorporated into the Highway 103 Waterline Replacement project. If bid separately,

JVA will negotiate additional time required to prepare Cover, General Notes, and Project Manual associated with project scope.

3. An Opinion of Probable Cost (OPC) will be provided.
4. JVA anticipates two virtual project meetings during initial and final design efforts and will incorporate City review comments prior to each meeting prior to final deliverable.

**BASIS OF PAYMENT**

The basis of payment for the scope of work described above will be monthly billings based on time and materials with an estimated fee as shown below. The total estimated fee shown below is based on current assumptions and actual time and materials expended. The total may vary depending on project conditions or changes in scope. Billings will reflect actual time and materials incurred. The fee estimates for Survey, Potholing, and Geotechnical Investigations are based upon recent subcontractor quotes.

Engineering Services (estimated fees)

| | |
|---|---|
| Task 1 – Hydraulic Review and Modeling | $ 10,000 |
| Task 2a – Site Investigation and Initial Design | $ 4,500 |
| Task 2b – Surveying | $ 3,500 |
| Task 2c- Potholing (allowance) | $ 5,000 |
| Task 3 – Final Design and Construction Drawings | $ 15,000 |
| TOTAL ESTIMATED FEE | $ 38,000 |

This scope excludes any third-party testing, inspections, easement preparation or acquisition services, permitting fees or assistance (CDOT, USACE, FEMA, etc.), bidding assistance, or construction administration, observation, or inspection, record drawings, floodplain analysis, modeling, or permit applications, environmental or cultural resource studies, any legal, financing, or public outreach assistance. Expenses including copying, and shipping are considered extra and shall be billed at 1.1 times direct cost. Mileage is considered extra and will be billed at the current Federal rate.

**SCHEDULE**

The project schedule will be discussed and agreed with the City at the start of the project. Survey investigation, hydraulic modeling, and initial site investigations will be scheduled immediately following notice to proceed and is anticipated to take four to six weeks to complete all field work and generate deliverables. Potholing will be scheduled as-needed pending design direction. We will deliver final design drawings within six weeks of receipt of survey.

If you agree with this proposal, please sign, date, and return a copy of this agreement as our authorization to proceed. We look forward to completing another successful project and continuing providing quality engineering services to the City. If you have any questions, please do not hesitate to call me at (303) 565-4952.

Sincerely,
JVA, Incorporated

By: ______________________________
Michael Katalinich, P.E.
Sr. Project Manager

Accepted by:
City of Idaho Springs

By: ______________________________

Date: ___________________________