



AGENDA  
CITY OF GLENWOOD SPRINGS  
REGULAR CITY COUNCIL MEETING  
OCTOBER 17, 2024  
101 W. 8<sup>TH</sup> STREET  
6:15 p.m.

The agenda is subject to *change, including the addition of items 24 hours in advance or the deletion of items at any time.*

*The order and times of agenda items listed are approximate and intended as a guideline for the City Council.*

**ATTENTION:** To ensure your written comments are included in the City Council packet, public comments must be received by 4 p.m. on the day before City Council meetings. Comments may be submitted to [ryan.muse@cogs.us](mailto:ryan.muse@cogs.us). Written comments may be submitted after this deadline and will be shared via email to City Council but are not guaranteed to make it into the meeting packet. Submit comments at any time directly to City Council via email at [citycouncil@cogs.us](mailto:citycouncil@cogs.us).

**WORK SESSION**

|           |                                                              |                        |
|-----------|--------------------------------------------------------------|------------------------|
| 3:30      | 1. Municipal Judge Interviews                                | Information/Discussion |
| 4:30      | 2. City Projects and Transportation Demand Management Update | Information/Discussion |
| 5:00      | 3. Parks and Recreation Commission Joint Work Session        | Information/Discussion |
| 5:30      | 4. Break to Get Dinner                                       |                        |
| 5:40-6:00 | 5. Presentation by Laura Speck for Botanical Garden Proposal | Presentation           |

**ZOOM INSTRUCTIONS**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/83509118167>

Or One tap mobile :

+17193594580,,83509118167# US +16694449171,,83509118167# US

Or Telephone:

+1 719 359 4580 US +1 669 444 9171 US +1 669 900 6833 US (San Jose) +1 253 205 0468 US

Webinar ID: 835 0911 8167

International numbers available: <https://us02web.zoom.us/j/83509118167>

**REGULAR SESSION**

|      |                                                                                                                                       |                          |
|------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 6:15 | 6. Roll Call                                                                                                                          |                          |
|      | 7. Agenda Changes & Conflicts                                                                                                         |                          |
|      | 8. Council Announcements                                                                                                              |                          |
|      | 9. Citizens Appearing Before Council (for items not on the Agenda-comments limited to 3 minutes)                                      |                          |
|      | 10. Council Response to Citizen Comments                                                                                              |                          |
|      | 11. Consent Agenda                                                                                                                    |                          |
|      | A. October 3, 2024 Council Minutes                                                                                                    |                          |
|      | B. Second Amendment to the Amended and Restated Intergovernmental Agreement with the Glenwood Springs Rural Fire Protection District. | Discussion and/or Action |
|      | C. Award Request for Qualification 2024-22Q Underground Primary Cable                                                                 | Discussion and/or Action |

**ACTIONS AND/OR PRESENTATIONS**

|                                                                           |                          |
|---------------------------------------------------------------------------|--------------------------|
| 12. South Bridge Update                                                   | Information/Discussion   |
| 13. Award Request for Qualification 2024-19Q; Municipal Judge Appointment | Discussion and/or Action |
| 14. 2025 Budget Hearing                                                   | Information/Discussion   |
| 15. Housing Development information Update                                | Information/Discussion   |

- |                                                                                                                                                                                                                                                                                                                            |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 16. ORDINANCE 25 SERIES OF 2024, AN ORDINANCE OF THE CITY OF GLENWOOD SPRINGS, COLORADO, AMENDING ORDINANCE 19 SERIES OF 2024 (WHICH ORDINANCE PROVIDES FOR THE IMPLEMENTATION OF PROPOSED TAXING MEASURE REFERRED TO THE CITY'S ELECTORS) BY CLARIFYING THE EXCLUSION OF THE SOUTH BRIDGE PROJECT FROM THE TAXING MEASURE | Discussion and/or Action |
| 17. Ordinance 2024-20 Third Quarter Budget Amendment (One Reading)                                                                                                                                                                                                                                                         | Discussion and/or Action |
| 18. Ordinance 2024-21; Expanding Boards and Commissions by One Youth Member (First Reading)                                                                                                                                                                                                                                | Discussion and/or Action |
| 19. Council Comments                                                                                                                                                                                                                                                                                                       |                          |
| 20. Report from City Administration                                                                                                                                                                                                                                                                                        |                          |
| A. City Manager                                                                                                                                                                                                                                                                                                            |                          |
| B. City Attorney                                                                                                                                                                                                                                                                                                           |                          |
| C. Correspondence Incoming/Outgoing                                                                                                                                                                                                                                                                                        |                          |
| 21. Council Social Event Location                                                                                                                                                                                                                                                                                          | Information              |
| 22. Adjournment                                                                                                                                                                                                                                                                                                            |                          |

*View the City of Glenwood Springs Accessibility Policy at [cogs.us/ADA](https://www.cogs.us/ADA). - Ver el Póliza de Accesibilidad de la Ciudad de Glenwood Springs en [www.cogs.us/ADA](https://www.cogs.us/ADA)*



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

|                              |                                                                                                                                                                                                                                                                      |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item:</b>          | Municipal Judge Interviews                                                                                                                                                                                                                                           |
| <b>Action Requested:</b>     | None                                                                                                                                                                                                                                                                 |
| <b>Department:</b>           | City Administration                                                                                                                                                                                                                                                  |
| <b>Presented By:</b>         | Steve Boyd                                                                                                                                                                                                                                                           |
| <b>Strategic Goals:</b>      | Provide Efficient and Responsive City Government                                                                                                                                                                                                                     |
| <b>Background Info:</b>      | Municipal Court Judge Amanda Mauerer is leaving the bench at the end of the year. Council is interviewing two qualified candidates for the municipal judge position. This is Council's opportunity to talk briefly to both and determine the right fit for the City. |
| <b>Issues:</b>               | This is a part time contract position                                                                                                                                                                                                                                |
| <b>Fiscal Impact:</b>        | Depends upon the successful candidate. Funds are budgeted in the Municipal Court department in the General Fund.                                                                                                                                                     |
| <b>Legal Review:</b>         | NA                                                                                                                                                                                                                                                                   |
| <b>Staff Recommendation:</b> | NA                                                                                                                                                                                                                                                                   |

**LeMOINE & GRAVES, P.C.**

**ATTORNEYS AT LAW  
120 WEST THIRD STREET  
P. O. BOX 907  
RIFLE, COLORADO 81650**

**DANIEL D. LEMOINE  
TIMOTHY L. GRAVES**

**TELEPHONE 970-625-1887  
FAX 970-625-4448**

August 27, 2024

City of Glenwood Springs Council

RE: Municipal Judicial Services

Councilmembers,

Please accept this letter and enclosure as a *Letter of Interest* for the position of Municipal Court Judicial Officer for the City of Glenwood Springs. My name is Timothy Graves and I am a shareholder and manager of LeMoine & Graves, P.C. in Rifle, Colorado.

The law firm of LeMoine & Graves, P.C. was founded in 1937 and continues to operate at the same original location at 120 W. Third Street, Rifle, Colorado. I personally serve as municipal prosecutor for the City of Fruita, Town of Palisade, City of Rifle, and Town of Silt. I also serve as the Deputy Municipal Judge in Carbondale and Basalt, both beginning in 2018, as well as the Municipal Judge for the Town of New Castle since 2024. Additionally, I have worked in municipalities for licensing issues such as liquor licenses and building code issues and currently serve as the City of Glenwood Springs Local Licensing Authority Hearing Officer. The specialized municipal experience I offer allows for a deep familiarity with the Municipal Court Rules of Procedure, Rules of Criminal Procedure, and the Glenwood Springs Municipal Code. Due to these varied responsibilities, I regularly set aside time to stay abreast of changes in case law and municipal code changes. My practice is focused mainly on litigation including municipal court work, as well as district and county civil litigation.

I have been working as an independent contractor for the City of Glenwood Springs almost my entire career and I have been honored to serve the community in various positions including Court-appointed defense attorney and special prosecutor, and most recently as the Licensing Authority Hearing Officer. It would be my privilege to continue serving the community as Municipal Judge. In my time working with the City I have established relationships with City staff and other stakeholders in the community. These relationships will allow for a smooth transition from Judge Mauer-Miller. If Council should choose to appoint me to the bench, I would be happy to continue to serve in my capacity as Licensing Authority Hearing Officer as well as Municipal Court Judge, which is not uncommon in larger municipalities. While it is always possible that a conflict of interest will arise, I believe the possibility of this is low as my client base has been largely municipalities for several years.

I have never been formally cited with a disciplinary or malpractice complaint. Additionally, my firm maintains malpractice insurance. I also live within the statutory 10-mile limit at my home in New Castle.

Attached with this letter of introduction, please find my resumé. I am happy to meet with Council to answer any inquires or details of my experience. I would not be seeking a change in pay from what Judge Mauer-Miller currently is contracted at.

Very Truly Yours,

A handwritten signature in black ink, appearing to read 'Timothy Graves', with a stylized flourish at the end.

LeMoine & Graves, P.C.  
Timothy Graves, for the firm

enclosures

**TIMOTHY L. GRAVES**

120 West Third Street  
Rifle, Colorado 81650  
(970) 625-1887  
tgraves@riflelaw.com

**LICENSURE**

Fall 2013                      Colorado Bar, Attorney Registration Number #46733

**EDUCATION**

May 2013                      Southern Illinois University School of Law, Carbondale, Illinois  
Juris Doctor

May 2010                      Illinois State University College of Business, Normal, Illinois  
Bachelor of Science in Business Administration

**EXPERIENCE**

2016-Present                      Partner/Attorney, LeMoine & Graves, P.C.  
Rifle, Colorado

- Criminal Law (District, County, Municipal)
- General Civil Litigation (District and County)

2014-2016                      Associate Attorney, Stuver & LeMoine, P.C.  
Rifle, Colorado

- Criminal Law (District, County, Municipal)
- General Civil Litigation (District and County)

2013-2014                      Associate Attorney, Feldmann Nagel, LLC.  
Steamboat Springs, Colorado

- Criminal Law (County and Municipal)
- General Civil Litigation (District and County)

**PUBLIC CONTRACTS**

**Municipal Court Prosecutor**

- Fruita (2019-Present), Palisade (2022-Present), De Beque (2022-2024), Rifle (2022-Present), Silt (2022-present), New Castle (2022-2024)

**Municipal Court Judge**

- Carbondale (2018-Present, Deputy), Basalt (2018-Present, Deputy), New Castle (2024-Present)

**Liquor and Marijuana License Hearing Officer**

- Glenwood Springs (2022-Present)

## **REFERENCES**

- Honorable Jonathan Pototsky, Garfield County Associate Court Judge. (970) 625-5100
- Honorable Daniel Robinson, Municipal Judge for Telluride (Deputy), Grand Junction (Deputy), Fruita, and Palisade. (970) 245-8731
- Janet Grossman, Rifle Municipal Court Clerk. (970) 665-6420

**Groom Law Office, L.L.C.**  
Attorney & Counselor at Law

P.O. Box 936  
0985 HWY 133  
Carbondale, CO 81623

Monica J. Groom  
monicagroomlaw@gmail.com

Telephone:  
(970) 309-5149  
Facsimile:  
(970) 963-9163

September 20, 2024

City of Glenwood Springs  
City Council, Glenwood Springs, CO  
101 West 8<sup>th</sup> Street  
Glenwood Springs, CO 81601

RE: Municipal Court Judge Position, City of Glenwood Springs

Dear Council Members:

I respectfully request you consider me for the position of Municipal Court Judge for the City of Glenwood Springs. Although I have been able to experience the interactions of the substitute judge for the City of Glenwood Springs, I would like the opportunity to explore and experience the Municipal Court Judge position. This position would allow me to serve the public on a more regular basis.

I grew up in the Roaring Fork Valley and have been an attorney in private practice in this area since 2002. My practice is primarily in family law with a significant amount of time being dedicated to dependency and neglect actions in which I am appointed counsel. I have had the opportunity to act as the substitute judge for the City of Glenwood Springs for Municipal Court Judge Amanda Maurer since 2018. I do believe that experience and my experience in the practice of family law makes me well suited to understand the unique dynamics of our valley while fairly and equally applying the law to anyone who may appear before me, when necessary.

The close-knit and relatively small-town nature of the Glenwood Springs community makes it likely I would be familiar with some individuals who may appear in this Court, I do not believe my potential conflicts of interest are any greater than any other judicial official currently presiding.

I have never been the subject of any disciplinary action.

I have enclosed my resume for your review.

Please do not hesitate to contact me with any questions. I look forward to hearing from you.

With kind regards,



Monica J. Groom  
Attorney at Law

Enclosure

## **MONICA J. GROOM**

### **Attorney at Law**

PO Box 936, Carbondale, CO 81623  
Telephone: (970) 309-5149 Fax: (970)963-9163  
Correspondence: monicagroomlaw@gmail.com

### **SUMMARY OF QUALIFICATIONS**

I am an experienced trial attorney specializing in family law and dependency and neglect matters.

### **WORK EXPERIENCE**

Municipal Court Associate Judge, City of Rifle  
September 2024-Present

Summary of duties:

- Attend and fill in for Municipal Court Judge when needed
- Attend in person to address the criminal, traffic, juvenile, and adult dockets
- Review and sign off on warrant affidavits
- Provide advisements for individuals picked up on warrants

Substitute Municipal Judge for the City of Glenwood Springs  
February 2018 - Present

Summary of duties:

- Attend and fill in for Municipal Court Judge when needed
- Attend in person to address the criminal, traffic, juvenile, and adult dockets
- Review and sign off on warrant affidavits
- Provide advisements for individuals picked up on warrants

Northwest Legal Services

Title: Contract Attorney

January 2016 – January 2023

Summary of duties:

- Assigned cases representing indigent clients or domestic violence victims in family law matters.
- Review of case matter with client
- Explanation of legal process and applicable statutes
- Oversee discovery process
- Trial preparation and trial.

Private Practice - Groom Law Office, LLC

Title: Attorney at Law, Owner

June 1, 2014 - Present

Summary of duties:

- Provide legal services to individuals in the area of family law and dependency and neglect
- Draft wills and trusts
- Office Administration

## **MONICA J. GROOM**

### **Attorney at Law**

PO Box 936, Carbondale, CO 81623  
Telephone: (970) 309-5149 Fax: (970)963-9163  
Correspondence: monicagroomlaw@gmail.com

- Supervise any staff/contract work by paralegals

#### **Office of Respondent Parent Counsel**

Title: Contract Attorney

July 2014 – Present Practice in the 9<sup>th</sup>, 7<sup>th</sup>, and 21<sup>st</sup> Judicial Districts

#### **Summary of duties:**

- Court-appointed counsel representing indigent parents in Dependency and Neglect actions
- Oversee discovery process
- Trial preparation and trial

#### **Defiance Law Firm, P.C.**

March 2006 - June 2014

Title: Associate Attorney

#### **Summary of duties:**

- Represent clients in civil actions, specializing in family law.
- Represent all court-appointed Dependency and Neglect clients
- Counsel clients regarding legal process
- Draft and review pleadings
- Oversee discovery process
- Trial preparation and trial

#### **Balcomb and Green, P.C.**

February 2002 - November 2002

Title: Contract Attorney

Direct Supervisor: Scott Balcomb

#### **Summary of duties:**

- Review assigned files
- Draft pleadings

### **EDUCATION:**

|                                            |                            |
|--------------------------------------------|----------------------------|
| Admission to the Colorado Bar:             | July 2001                  |
| Creighton Law School                       | 1995-1998, J.D.            |
| Creighton University                       | 1991-1995, B.S.B.A. Degree |
| Roaring Fork High School<br>Carbondale, CO | 1991, Diploma              |

### **COMMUNITY:**

Alpine Legal Services Provide *pro bono* work as needed.  
Northwestern Rodeo Club: Colorado Jr. High and High School Rodeo: Member (child)

**MONICA J. GROOM**

**Attorney at Law**

PO Box 936, Carbondale, CO 81623  
Telephone: (970) 309-5149 Fax: (970)963-9163  
Correspondence: monicagroomlaw@gmail.com

participating)

Best Practice Team for the 9<sup>th</sup> Judicial District: Attend monthly meetings and subcommittee meetings regarding various subjects involving the dependency and neglect process in the 9<sup>th</sup> judicial district.

**REFERENCES:**

Judge Amanda Maurer, Current Glenwood Springs Municipal Court Judge, 214 8<sup>th</sup> Street, Suite 303, Glenwood Springs, CO 81601. Phone: (970) 618-8919. Relationship: Colleagues in the practice of law in the Roaring Fork Valley since 2001, Currently assist as her substitute judge for the City of Glenwood Springs.

Senator Perry Will, State Senator Colorado General Assembly, 3400 County Road 312, New Castle, CO 81647. Phone: (970) 948-8409. Relationship: Family friend, families have rodeoed together for numerous years. He has assisted my children with their experiences with rodeo in the Roaring Fork Valley.

Magistrate Jill C.H. McConaughy, District Court Magistrate, 9<sup>th</sup> Judicial District, 109 8<sup>th</sup> Street, Suite 300, Glenwood Springs, CO 81601. Phone: (970) 319-6487. Relationship: Colleagues in the area of Dependency and Neglect in the 9<sup>th</sup> Judicial District since 2007. Currently address Dependency and Neglect matters in front of her in her role as the Magistrate.

### **A description of similar work experience**

As stated in my Resume attached to my Cover Letter, I have been able to experience the role of the Municipal Court Judge for Glenwood Springs as Judge Maurer's substitute judge. Since 2018, I have been able to cover her dockets when she needed coverage for situations resulting in her unavailability for the dockets. Recently, I was appointed as the Associate Judge for the Municipal Court in Rifle, CO. That position just started the first of September of 2024.

### **A description of any disciplinary actions**

I have not been subject to any disciplinary actions.

### **Current Practice**

I currently practice in the area of family law with the majority of practice focusing on dependency and neglect matters as appointed counsel for respondent parents. Most of the individuals that I work with or have worked with are located in Mesa, Montrose, and Delta Counties. I do have individuals that I work with or have worked with in the Roaring Fork Valley, so there could be a time that a potential conflict may occur if I was chosen for this position. If that situation does occur, I will take the appropriate steps to resolve the conflict as I did when it was presented one time during the period of time I have had the position as the substitute judge.

### **Professional References**

See Resume.

### **Rates**

Throughout my practice, I have always worked with hourly rates. My hourly rate for my private cases is \$220 per hour and if it was a referral the rate is \$185. The rate that I am paid for the substitute judge position is \$165 an hour and the associate judge position is \$200 an hour. The appointments from the Office of Respondent Parent Counsel just increased from \$100 an hour to \$105 an hour in July this year.



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** Parks and Recreation Commission Joint Work Session

**Action Requested:** This is the yearly work session between Council and the Parks and Recreation Commission.

**Department:** Parks & Recreation

**Presented By:** Rod Tarullo, Karstin Moser

**Strategic Goals:** Provide Efficient and Responsive City Government

**Background Info:** Current Membership of the Commission is listed below.

**Members**

- **Matt Armentrout (Outside of City limits but within 81601 zip code)**  
Appointed: August 2021 (to fill), March 2024  
Term Expires: March 2027
- **Jasmin Ramirez**  
Appointed: Alternate June 2019 (to fill), March 2021, March 2024  
Term Expires: March 2027
- **Katy Knapp**  
Appointed: Alternate May 2022 (to fill), March 2024  
Term expires: March 2027
- **Ashley Moffatt**  
Appointed: Alternate May 2022 (to fill), March 2023  
Term Expires: March 2026
- **Christina Pearson**  
Appointed: Alternate November 2021 (to fill), March 2022  
Term Expires: March 2025
- **Laura Speck**  
Appointed: March 2019, March 2022  
Term Expires: March 2025
- **Tyler Benton**  
Appointed: March 2022  
Term Expires: March 2025

**Youth Representative**

- **Claire Gillen**  
Appointed YR: June 2024  
Term Expires: May 31, 2025

**Council Liaison**

- **Erin Zalinski**
- **Jonathan Godes (Alternate)**

**Issues:** Parks and Recreation Commission has drafted an outline of their talking points attached.

**Fiscal Impact:** None at this point.

**Legal Review:** NA

**Staff Recommendation:** N/A



Parks and Recreation Commission Work Session with City Council  
Outline  
Thursday, October 17, 2024  
City Hall – Council Chambers

1. Needs Assessment – Commissioners' Takeaways
  - a. Trails, Bathrooms, Dog Parks, Playground Equipment, Sunday at the Community Center – Where do they shake out on the Needs Assessment and what have the Commissioners heard from the public?
2. Confluence Area
  - a. Collaborative effort between multiple departments.
  - b. Massive opportunity for our community – How do we make progress?
3. South Canyon Management Plan
  - a. Funding requested for 2025 parking area.
  - b. Division of Reclamation, Mining and Safety (DMRS) will also be providing a parking area upon completion of their work.
  - c. How do we accomplish this plan in the current budget climate?
  - d. New trails, multi modal, improvements to the hot springs, improvements to gun range, improvements to archery range.
  - e. How to create a connection to South Canyon from Glenwood pedestrian trail?
4. Deferred maintenance
  - a. The department is working hard to catch up to current.
5. Sayre Park Improvements
  - a. Bathroom renovation planned. LWCF grant funding repurposed for bathroom project.
  - b. What does Sayre Park 2030 look like?
6. Parks and Recreation Master Plan (updated in 2016 original plan 2006)
  - a. Needs updating.
  - b. The needs assessment does not create a long-term vision for the department.
  - c. What do all our parks look like in 2024, 2030, 2040?

7. Trails Master Plan (1999)
  - a. Should be updated.
  - b. What does the future of Glenwood Springs trail network look like?
  - c. Our outdoor trails were one of the most popular items in the assessment.



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** Presentation by Laura Speck for Botanical Garden Proposal

**Action Requested:** None at this time.

**Department:** Parks & Recreation

**Presented By:** Rod Tarullo, Karstin Moser

**Strategic Goals:** Protect and Preserve our Quality of Life

**Background Info:** Laura Speck will present her proposal for a botanical garden in the confluence area.

**Issues:** The confluence area is largely undeveloped at this time and its future use(s) are uncertain.

**Fiscal Impact:** Unknown at this time.

**Legal Review:** NA

**Staff Recommendation:** NA



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** October 3, 2024 Council Minutes

**Action Requested:** October 3, 2024 City Council Minutes

**Department:** City Clerk

**Presented By:**

**Strategic Goals:** Provide Efficient and Responsive City Government

**Background Info:**

**Issues:**

**Fiscal Impact:**

**Legal Review:**

**Staff Recommendation:**



MINUTES  
CITY OF GLENWOOD SPRINGS  
CITY COUNCIL MEETING  
OCTOBER 3, 2024  
6:15 PM

Note: Official meeting minutes are located on the City website via YouTube video at the following link: <https://www.youtube.com/user/GlenwoodSprings1885/videos>. The times in agenda items indicate approximately where the item can be found on the YouTube video timeline.

## REGULAR SESSION

### Item 7. 6:41 Roll Call

Present: Mayor Wussow, Mayor Pro Tem Dehm, Councilor Kaup, Councilor Godes, Councilor Zalinski, and Councilor Weimer. Also present were; City Manager Steve Boyd, City Clerk Ryan Muse, City Attorney Karl Hanlon, Finance Director Yvette Gustad, Director of Economic and Community Development Hannah Klausman, Executive Assistant Sara Weigel, Public Information Officer Bryanna Starbuck, Transportation Engineer Lee Barger, and Housing Development Manager Kevin Reyes.

### Item 8. 6:54 Agenda Changes & Conflicts

***Councilor Godes would like to remove the item C from the Consent Agenda, 2025 Chamber Contract for Tourism Promotion Services, and have it listed as a regular agenda item. This is now agenda item 14.***

### Item 9. 7:25 Council Announcements

Councilor Zalinski and Mayor Wussow made an announcement.

### Item 10. 10:04 Citizens Appearing Before Council (for items not on the agenda - comments limited to 3 minutes)

Mayor Wussow opened the floor to public comment. There were none.

### Item 11. 10:06 Council Reactions to Public Comment

There were none.

### Item 12. 10:19 Proclamation Honoring Councilor Kaup

Mayor Wussow read a proclamation honoring Councilor Kaup as this will be her last meeting. Councilor Godes and Mayor Wussow also personally thanked Councilor Kaup for her service.

### Item 13. 17:05 Consent Agenda

***17:05 Mayor Pro Tem Dehm moved to approve the consent agenda, minus item C as previously agreed on. Councilor Kaup seconded the motion, and it passed unanimously.***

### Item 14. 18:36 2025 Chamber Contract for Tourism Promotion Services

Councilor Godes wanted to remove this item from the consent agenda due to the fact that this contract has not been reviewed for the last 8 years. He notes that no other contracts for such a large amount are renewed without being reviewed annually.

**22:55 Councilor Godes moved to approve the contract for Tourism Promotion Services. Councilor Kaup seconded.**

Mayor Wussow, Mayor Pro Tem Dehm, Councilor Zalinski, and Councilor Godes made comments.

Mayor Wussow opened the floor to public comment. There were none.

**31:41 The motion passed 5-1 with Councilor Godes voting against.**

## Item 15. 32:09 Comprehensive Safety Action Plan Update

Transportation Engineer Lee Barger presented. Jenny Godwin with Consor, the contractor who developed the plan, also presented.

Mayor Wussow opened the floor to public comment. There were none.

## Item 16. 44:09 South Bridge Update

Transportation Engineer Lee Barger presented.

Mayor Wussow opened the floor to public comment. There were none.

Councilors Weimer, Godes, Kaup, and Mayor Wussow made comments.

## Item 17. 54:40 Ordinance 2024-19; An Ordinance of the City of Glenwood Springs, Colorado, Amending Section 040.010.040 of the Glenwood Springs Municipal Code to Provide for the Implementation of Proposed Taxing Measure Referred to the City's Electors. Second Reading

City Attorney Karl Hanlon presented.

Mayor Wussow opened the floor to public comment. There were none.

**1:00:20 Councilor Kaup moved to accept Ordinance 2024-19; An Ordinance of the City of Glenwood Springs, Colorado, Amending Section 040.010.040 of the Glenwood Springs Municipal Code to Provide for the Implementation of Proposed Taxing Measure Referred to the City's Electors, Second Reading, based on revised addition by City Attorney Karl Hanlon. Councilor Godes seconded the motion.**

**1:01:14 The motion passed unanimously.**

## Items 18. 1:01:33 Employer-Based Rental Assistance Program Recommendation for Funding

Housing Development Manager, Kevin Reyes, presented. The recommendation from Workforce Housing Fund Advisory Board is to allocate \$50,000 of 2C Funding toward a pilot program for 6 months. Following the pilot period, WHFAB recommends allocating up to \$250,000 of 2C Funds per year thereafter.

**1:31:08 Councilor Godes moved to accept the recommendation as lined out to allocate 2C funds towards the pilot employer-based rental assistance program and allocate up to 250K after the initial pilot program with the following condition: eligible business are those with no more than 15 fulltime employees. Fulltime employees are defined as 32 hours a week or more on average and this does not include Fulltime equivalents. Businesses must be in Glenwood Springs and housing has to be in 81601. Priority would be given to employers who demonstrate that they have employees that work in Glenwood Springs, but staff can develop this as the program is rolled out. Mayor Pro Tem Dehm seconded the motion.**

Councilors Weimer, Zalinski, Godes, Kaup and Mayor Wussow made comments.

**1:55:41 The motion failed 3-3 with Mayor Wussow, Councilor Weimer and Councilor Kaup voting against and Councilors Zalinski, Godes and Mayor Pro Tem Dehm voting for.**

**1:56:06 Councilor Kaup moved to request that staff review the employer-based rental assistant program, crafting the details of the program based on targeting small local businesses and to bring more details and objectives back to Council no later than the first meeting in December for final approval if not sooner. Councilor Godes seconded.**

**2:01:00 The motion passes unanimously.**

## Item 19. 2:01:15 Local Landmark Designation 1109 Pitkin Avenue

Emery Ellingson, City Planner, presented. The applicant, Bob Cambell also addressed Council.

Mayor Wussow opened the floor to public comment. There were none.

**2:12:02 Mayor Pro Tem Dehm moved to approve the designation of Local Landmark Designation to 1109 Pitkin Avenue. Councilor Zalinski seconded, and the motion passed unanimously.**

## Item 20. 2:12:57 Budget

City Manager Steve Boyd presented.

Mayor Wussow opened the floor to public comment. There were none.

## Item 21. 2:24:24 Council Comments

Councilors Weimer, Zalinski, and Mayor Wussow made comments.

**2:29:39 Councilor Godes moved to enforce sign code, 070.040.100, uniformly and without bias within one week after the election.**

**The motion died for the lack of second.**

**2:29:56 Councilor Godes moved to strike all references pertaining to temporary signs within the municipal code 070.040.100, specifically sections 21: Yard Signs and section E: Prohibited Signs.**

**The motion died due to the lack of a second.**

## Item 22. 2:37:11 Report from City Administration

City Attorney Karl Hanlon made comments.

## Item 23. 2:39:37 Council Social Event Location Announcement

The social event will take place at Doc Holliday's.

## Item 24. 2:39:53 Adjournment

***Mayor Pro Tem Dehm moved to adjourn. Councilor Godes seconded. The motion passed unanimously.***



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item:</b>          | Second Amendment to the Amended and Restated Intergovernmental Agreement with the Glenwood Springs Rural Fire Protection District.                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Action Requested:</b>     | Approval of Amendment to the Amended and Restated Intergovernmental Agreement (IGA) with the Rural Fire Protection District.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Department:</b>           | Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Presented By:</b>         | Yvette Gustad                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Strategic Goals:</b>      | Ensure Public Safety                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Background Info:</b>      | At the October 8, 2024 Rural Board meeting, the board agreed to amend the current IGA approved on December 15, 2022 to reflect 2.5 mills going to the Fire Equipment Replacement fund with the remainder transferred to the Fire/EMS fund. The attached IGA Amendment reflects that change in Exhibit A. The Rural Board is also asking City Council to approve its contribution to the Fire Equipment Replacement fund to also be 2.5 mills with the remainder to be transferred to the Fire/EMS fund. If approved, the 2025 budget adopted by the Council will also reflect this change.                   |
| <b>Issues:</b>               | The operations in the Fire/EMS fund have increased partly due to additional personnel added to better cover all stations and shifts. At this time, staff believes the split in the mill levy is better leveraged by increasing the amount transferred to Fire/EMS to help cover the operating costs. Recently, the fire department purchased several new large pieces of equipment, including an ambulance, pumper truck and ladder truck from the equipment replacement fund. This fund is currently in a good position and this change in contribution can be revisited at any time should the need arise. |
| <b>Fiscal Impact:</b>        | Change in distribution between funds. This will reduce the additional transfer from the General Fund to cover operating expenses of Fire/EMS of \$453,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Legal Review:</b>         | IGA amendment reviewed by legal. No issues.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Staff Recommendation:</b> | Approve the Second Amendment to the Amended and Restated IGA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

**SECOND AMENDMENT TO THE  
AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT FOR FIRE  
PROTECTION AND AMBULANCE SERVICES**

THIS AMENDED INTERGOVERNMENTAL AGREEMENT is made and entered into between the City of Glenwood Springs, Colorado (“City”) and the Glenwood Springs Rural Fire Protection District (“District”), to be effective January 1, 2025.

RECITALS;

(a) The City is a home rule municipality organized pursuant to Article XX of the Colorado Constitution.

(b) The City provides fire protection and ambulance services pursuant to its municipal authority.

(c) The District is a quasi-municipal corporation organized pursuant to Title 32, Article 1 of the Colorado Revised Statutes.

(d) According to its petition for organization and service plan as filed in Civil Action No. 6146 of the District Court in and for Garfield County, the District exists for the purpose of affording fire protection services to those areas of Garfield County which are situated in the general service area of the City of Glenwood Springs.

(e) The District is authorized by C.R.S. §32-1-1002(c) to furnish ambulance and emergency medical services in conjunction with its fire protection services.

(f) The parties are authorized by Article XIV, Section 18 of the Colorado Constitution and C.R.S. §29-1-201, et seq., to enter into intergovernmental agreements.

(g) The parties have heretofore entered into an intergovernmental agreement for the provision of fire protection services, dated January 1, 1991, as amended.

(h) On September 6, 2018, the parties entered into a new agreement to replace and supersede all prior agreements and to provide for the delivery of fire and ambulance services by the City to the District.

(i) In 2019 the parties amended Section 3A and Exhibit A of the 2018 agreement.

(j) On December 17, 2020, the parties entered into an Amended and Restated Agreement for Fire Protection and Ambulance Services.

(k) On December 15, 2022, the parties entered into a First Amendment to the Amended and Restated Agreement for Fire Protection and Ambulance Services

(l) The parties now desire to amend Exhibit A of the 2022 Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the City and the District agree as follows:

**Exhibit A** is hereby amended as set forth below.

IN WITNESS WHEREOF, the parties have executed this Amended Intergovernmental Agreement for Fire Protection and Ambulance Services this \_\_\_\_\_ day of \_\_\_\_\_ 2024.

CITY OF GLENWOOD SPRINGS

GLENWOOD SPRINGS RURAL  
FIRE PROTECTION DISTRICT

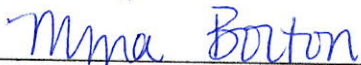
By: \_\_\_\_\_  
Ingrid Wussow, Mayor

By:   
Jennifer Cutright, President

ATTEST:

ATTEST:

\_\_\_\_\_  
Ryan Muse, City Clerk

  
\_\_\_\_\_  
 Secretary

## **EXHIBIT A**

The District's contribution to the funding of the City operated Fire Department is as follows:

### Operations:

The District receives "general fund" revenue from the applicable ad valorem property tax as approved by voters for fire and ambulance services.

Revenue by the District less administrative expenses will be transferred to the City as the District's entire share of fire and ambulance costs for that year.

### Capital:

The City and the District will each contribute 2.5 mills of ad valorem property tax annually for capital improvements.



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

|                              |                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item:</b>          | Award Request for Qualification 2024-22Q Underground Primary Cable                                                                                                                                                                                                                                                                                               |
| <b>Action Requested:</b>     | Award Requested for Qualification 2024-22Q Underground Primary Cable                                                                                                                                                                                                                                                                                             |
| <b>Department:</b>           | Public Works                                                                                                                                                                                                                                                                                                                                                     |
| <b>Presented By:</b>         | Matthew Langhorst                                                                                                                                                                                                                                                                                                                                                |
| <b>Strategic Goals:</b>      | Preserve and Improve Infrastructure                                                                                                                                                                                                                                                                                                                              |
| <b>Background Info:</b>      | The City of Glenwood Springs upgrades and maintains the electric system yearly. The cable within this bid is to replace stock wire we have in the yard that is going to upgrades along 3 Mile Road and other projects in town. The bids ranged from \$28,998 to \$68,861, with delivery times from in stock to 41 weeks. The low bid wire is currently in stock. |
| <b>Issues:</b>               | None at this time.                                                                                                                                                                                                                                                                                                                                               |
| <b>Fiscal Impact:</b>        | The cable bid fits within the 2024 budget.                                                                                                                                                                                                                                                                                                                       |
| <b>Legal Review:</b>         | None at this time.                                                                                                                                                                                                                                                                                                                                               |
| <b>Staff Recommendation:</b> | Staff is Recommending the Award Requested for Qualification 2024-22Q Underground Primary Cable be given to Western United/Southwire for \$28,998.                                                                                                                                                                                                                |



# QUOTATION

Quotation: **20620616**

**Date:** 09/26/2024  
**RFQ:** City of Glenwood  
**Freight Terms:** Pre-paid Min freight- Rate Unk  
FOB Shipping Point  
**Expiration Date:** 10/10/2024

**Sold To:** 109413  
WESTERN UNITED ELECTRIC SUP CORP  
100 BROMLEY BUSINESS PKWY  
BRIGHTON CO 80603-8701  
**Phone:** 303-659-2356  
**Fax:** 303-659-8598

**Ship To:** 109413  
WESTERN UNITED ELECTRIC SUP CORP  
100 BROMLEY BUSINESS PKWY  
BRIGHTON CO 80603-8701  
**Phone:** 303-659-2356  
**Fax:** 303-659-8598

| <u>Item</u> | <u>Quantity</u> | <u>Description</u>                                                          | <u>Unit Price</u> | <u>Net Price</u> | <u>Net Weight</u>  |
|-------------|-----------------|-----------------------------------------------------------------------------|-------------------|------------------|--------------------|
| 1           | 8,100 FT        | 1/0 SOL AL 15KV 220 mils 133% EPR<br>105C 16x14CN POLY JACKET/RED<br>STRIPE | \$ 3.58           | 28,998.00        |                    |
|             |                 | <i>Material No.:</i> 61750401                                               |                   |                  | CU: 1,724.806      |
|             |                 | <i>Reel Size:</i> REEL, N-62 ASSEMBLED                                      |                   |                  | Product: 5,739.000 |
|             |                 | <i>58"FX27"D</i>                                                            |                   |                  |                    |
|             |                 | <i>Comments:</i> IN STOCK                                                   |                   |                  |                    |

**Net Weight:** 5,739.000 LB  
**Gross Weight:** 5,739.000 LB  
**Total CU Pounds:** 1,724.806  
**Total AL Pounds:** 785.692

**Quotation Total:** \$ 28,998.00

## Company Comments

### ADJUSTABLE PRICING COMMENTS

In the absence of a unique customer specification, these conductors will meet or exceed the requirements of applicable industry specifications.

Total quantities are adjusted to even multiples of quoted putup lengths.  
Any changes in quantities, putup lengths and packaging requirements may require price adjustments.

Price(s) quoted are based on

Aluminum at \$135.00/CWT  
Copper at \$451.00/CWT

will be subject to escalation/de-escalation at the time of shipment per Southwire Company Metals Adjustment policies.

Prices do not include tax.



## QUOTATION

Quotation: **20620616**

All stock is subject to prior sale. Quoted lead times are subject to adjustment based on plant loadings and customer requirements at time of order placement.

FOB: Shipping Point, freight allowed on 10,000 Pounds net order, for immediate shipment, to one location for a single shipping date.

For order less than 10,000 pounds net order, freight is prepaid and added to the invoice.

Terms: Net 30 after date of invoice

Tolerance: Standard lengths are subject to a manufacturing tolerance of +/-10%. Packages will be marked to show length and weight of material. Weights may vary within tolerances specified by ASTM. One standard package of specified total will be considered acceptable.

All Southwire Terms and Conditions Apply  
(<http://www.southwire.com/ordering/TermsandConditionsofSale.htm>)

---

**All inventory is subject to prior sale. For additional information, please contact your sales representative.**

We appreciate the opportunity to quote on your requirements and are looking forward to receiving your order. If you have any questions, please use the contact information above.

---



## QUOTATION

Quotation: **20620616**

---

The products and/or services (collectively, the "Products") of Southwire Company, LLC or any of its subsidiaries or other affiliates (collectively, "Southwire") specified in this Quote shall be furnished only on Southwire's standard terms of sale contained on [www.southwire.com/terms-and-conditions](http://www.southwire.com/terms-and-conditions) (the "Terms"). Buyer agrees to the Terms, together with the item, quantity, price, and similar terms stated in this quote, order acknowledgement and/or invoice from Southwire, and the foregoing constitute the parties' entire agreement, superseding all other communications and documentation. Southwire expressly rejects any different or additional terms, preprinted or otherwise, contained or referenced in any purchase order or other documentation furnished by Buyer. No modification of these Terms shall be effective unless set forth in a separate agreement signed by an authorized officer of Southwire.

---



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** South Bridge Update

**Action Requested:** Hear a brief update on the South Bridge project

**Department:** Engineering

**Presented By:** Ryan Gordon

**Strategic Goals:** Provide Efficient and Responsive City Government

**Background Info:** Staff will give update on Southbridge Project

**Issues:** N/A

**Fiscal Impact:** N/A

**Legal Review:** N/A

**Staff Recommendation:** N/A



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** Award Request for Qualification 2024-19Q; Municipal Judge Appointment

**Action Requested:** Appoint a municipal court judge to serve beginning on January 1, 2025.

**Department:** City Administration

**Presented By:** Steve Boyd

**Strategic Goals:** Provide Efficient and Responsive City Government  
Ensure Public Safety

**Background Info:** This was the topic of an earlier work session This item is included on the evening agenda in the event Council would like to vote to appoint a judge. Council could determine not to appoint a judge at this time and direct staff to take other action.

**Issues:** None at this time

**Fiscal Impact:** Unknown at this time. The judge is paid from the Municipal Court department of the General Fund.

**Legal Review:** NA

**Staff Recommendation:** Staff defers to Council.



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** 2025 Budget Hearing

**Action Requested:** NA

**Department:** City Administration

**Presented By:** Steve Boyd, Yvette Gustad

**Strategic Goals:**

**Background Info:** Staff presented the proposed 2025 budget formally to Council in the October 3rd meeting. This is an opportunity for the public to make comments regarding the proposed budget.

**Issues:** None at this time.

**Fiscal Impact:** NA

**Legal Review:** NA

**Staff Recommendation:** NA



# **2024 BUDGET**

**October 3, 2024**

**DRAFT**

Draft Submitted 10-03-2024  
Table of Contents

|                              | <u>Page #</u> |
|------------------------------|---------------|
| General Fund                 | 3             |
| City Council                 | 7             |
| Administration               | 7             |
| Community Center             | 8             |
| City Clerk                   | 9             |
| Human Resources              | 9             |
| Finance                      | 10            |
| Information Technology       | 11            |
| Municipal Court              | 12            |
| Legal                        | 12            |
| Non-Departmental             | 12            |
| Facilities                   | 13            |
| Recreation                   | 14            |
| Police                       | 15            |
| Community Development        | 16            |
| Engineering                  | 17            |
| Building Department          | 18            |
| Streets                      | 18            |
| Parks and Recreation         | 19            |
| Tourism                      | 22            |
| Workforce Housing            | 25            |
| Street Tax                   | 28            |
| Marijuana                    | 31            |
| Tobacco Tax                  | 34            |
| Bus Tax                      | 37            |
| Water/Wastewater             | 40            |
| Broadband                    | 49            |
| Electric                     | 53            |
| Trash Fund                   | 58            |
| Landfill                     | 61            |
| Capital Projects             | 65            |
| A&I Fund                     | 70            |
| General Improvement District | 74            |
| Fire and EMS                 | 77            |
| V.A.L.E.                     | 80            |
| Conservation Trust           | 83            |
| Fleet                        | 86            |
| Fire Equipment Replacement   | 92            |
| DDA                          | 95            |

# GENERAL FUND

|                        | 2020<br>Actual        | 2021<br>Actual        | 2022<br>Actual        | 2023<br>Actual        | 2024<br>Forecast      | 2025<br>Budget        |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue                | \$21,394,867          | \$23,293,258          | \$25,487,609          | \$27,035,803          | \$27,647,157          | \$28,585,603          |
| Expenditures           | <u>(\$18,132,356)</u> | <u>(\$21,165,255)</u> | <u>(\$23,058,238)</u> | <u>(\$27,464,437)</u> | <u>(\$28,368,136)</u> | <u>(\$29,225,742)</u> |
| Change in Fund Balance | \$3,262,511           | \$2,128,003           | \$2,429,371           | (\$428,634)           | (\$720,979)           | (\$640,139)           |
| Beginning Fund Balance | \$6,475,416           | \$9,737,927           | \$11,865,930          | \$14,123,240          | \$13,694,606          | \$12,973,627          |
| Ending Fund Balance    | \$9,737,927           | \$11,865,930          | \$14,295,301          | \$13,694,606          | \$12,973,627          | \$12,333,488          |

## Fund Balance Reserves:

|                                                   |               |               |               |               |               |               |
|---------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| *Airport Road (Restricted)                        | (\$86,000)    | (\$86,000)    | (\$86,000)    | (\$86,000)    | (\$86,000)    | (\$86,000)    |
| *Affordable Housing (Restricted)                  | (\$26,984)    | (\$26,984)    | (\$26,984)    | (\$26,984)    | (\$26,984)    | (\$26,984)    |
| *In Lieu Housing Fee (Restricted)                 | (\$71,382)    | (\$71,382)    | (\$71,382)    | (\$71,382)    | (\$71,382)    | (\$71,382)    |
| *In Lieu Sidewalk Fee (Restricted)                | (\$3,520)     | (\$3,520)     | (\$7,520)     | (\$7,520)     | (\$7,520)     | (\$7,520)     |
| Loan to Habitat for Lofts 3                       |               |               |               |               | (\$1,500,000) | (\$1,500,000) |
| Tourism Impact Costs (7.5% of Tourism Revenue)    |               |               | (\$123,753)   | (\$253,178)   | (\$184,428)   | (\$315,678)   |
| Mine Expansion Opposition                         | (\$1,000,000) | (\$1,000,000) | (\$1,000,000) | (\$1,000,000) | (\$1,000,000) | (\$1,000,000) |
| Employee Retention Reserve                        | \$0           | (\$1,000,000) | (\$1,000,000) | (\$1,000,000) | (\$1,000,000) | (\$1,000,000) |
| *Available Fund Balance after restricted reserves | \$9,550,041   | \$11,678,044  | \$14,103,415  | \$13,502,720  | \$11,281,741  | \$10,325,924  |

|                                                                                       |       |       |       |       |       |       |
|---------------------------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|
| Following year's total expenditures divided by fund balance after restricted reserves | 45.1% | 50.6% | 51.4% | 47.6% | 38.6% | 33.6% |
|---------------------------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|

Cash Balance as of 12/31/2023 \$14,100,601

# 2025 BUDGET

| Account                                          | Account Description            | 2022 Actual  | 2023 Actual  | 2024 Revised Budget | 2025 Request | Description                                                      |
|--------------------------------------------------|--------------------------------|--------------|--------------|---------------------|--------------|------------------------------------------------------------------|
| <b>01 GENERAL FUND - 00020 TAXES</b>             |                                |              |              |                     |              |                                                                  |
| 0100020-41110                                    | PROPERTY TAXES                 | \$2,263,317  | \$2,283,369  | \$3,011,284         | \$2,923,067  | 8.705 mills                                                      |
| 0100020-41120                                    | DELINQUENT PROPERTY TAXES      | \$2,220      | \$700        | \$2,000             | \$2,000      |                                                                  |
| 0100020-41150                                    | SPECIFIC OWNERSHIP             | \$170,170    | \$150,706    | \$175,000           | \$150,000    |                                                                  |
| 0100020-41160                                    | SPECIAL ASSESSMENTS            | \$39,073     | \$35,590     | \$40,000            | \$30,000     |                                                                  |
| 0100020-41210                                    | GENERAL SALES TAX              | \$10,068,657 | \$10,509,895 | \$11,312,136        | \$11,366,451 | Assumes 3% over 2023 actuals for 2024, and 5% over 2024 for 2025 |
| 0100020-41310                                    | USE TAX                        | \$542,344    | \$574,359    | \$542,345           | \$729,738    | \$1.8 million total across all funds                             |
| 0100020-41710                                    | FRANCHISE FEES                 | \$229,413    | \$235,398    | \$272,368           | \$260,000    |                                                                  |
| <b>TOTAL 00020 - TAXES</b>                       |                                | \$13,315,195 | \$13,790,017 | \$15,355,133        | \$15,461,256 |                                                                  |
| <b>01 GENERAL FUND - 00040 INTERGOVERNMENTAL</b> |                                |              |              |                     |              |                                                                  |
| 0100040-42210                                    | STATE & COUNTY SALES TAX       | \$450,710    | \$490,140    | \$450,000           | \$510,000    |                                                                  |
| 0100040-42220                                    | CIGARETTE TAXES                | \$43,579     | (\$0)        | (\$0)               | (\$0)        |                                                                  |
| 0100040-42230                                    | HIGHWAY USE TAX                | \$307,939    | \$312,063    | \$325,000           | \$300,000    |                                                                  |
| 0100040-42240                                    | SEVERENCE TAX                  | \$197,967    | \$213,471    | \$150,000           | \$225,000    |                                                                  |
| 0100040-42270                                    | COUNTY ROAD & BRIDGE           | \$12,410     | \$12,399     | (\$0)               | \$5,000      |                                                                  |
| 0100040-42310                                    | GRANTS                         | \$1,882,913  | \$262,192    | \$350,000           | \$350,000    |                                                                  |
| <b>TOTAL 00040 - INTERGOVERNMENTAL</b>           |                                | \$2,895,519  | \$1,290,266  | \$1,275,000         | \$1,390,000  |                                                                  |
| <b>01 GENERAL FUND - 00060 OTHER</b>             |                                |              |              |                     |              |                                                                  |
| 0100060-41220                                    | AUDIT REVENUE                  | \$40,834     | \$50,225     | \$120,000           | \$63,606     |                                                                  |
| 0100060-43510                                    | INTEREST                       | (\$62,555)   | \$482,253    | \$350,000           | \$450,000    |                                                                  |
| 0100060-43520                                    | POLICE CONFISCATED ASSETS      | \$319        | \$491        | \$250               | (\$0)        |                                                                  |
| 0100060-43630                                    | MINERAL LEASE                  | \$441,849    | \$690,249    | \$450,000           | \$450,000    |                                                                  |
| 0100060-43650                                    | MISCELLANEOUS LEASE            | \$101,209    | \$93,891     | \$75,000            | \$75,000     |                                                                  |
| 0100060-43710                                    | CONTRIBUTIONS/DONATIONS        | \$3,925      | \$14,949     | \$5,000             | (\$0)        |                                                                  |
| 0100060-43810                                    | INTERFUND COST SERVICE         | \$2,704,023  | \$2,757,272  | \$2,788,171         | \$2,861,731  |                                                                  |
| 0100060-43910                                    | COST REIM OTHER ENTITIES       | \$50,045     | \$25,776     | \$50,000            | \$40,000     |                                                                  |
| 0100060-43920                                    | INSURANCE REIMBURSEMENT        | \$53,742     | \$113,246    | \$50,000            | \$50,000     |                                                                  |
| 0100060-44110                                    | SALE OF ASSETS                 | \$56,248     | \$3,970      | \$10,000            | (\$0)        |                                                                  |
| 0100060-44120                                    | CASH OVER/SHORT                | \$1,274      | \$6,949      | (\$0)               | (\$0)        |                                                                  |
| 0100060-44130                                    | MISCELLANEOUS                  | \$56,220     | \$43,054     | \$30,000            | \$30,000     |                                                                  |
| 0100060-44140                                    | BAD DEBT RECOVERY              | (\$0)        | \$372        | (\$0)               | (\$0)        |                                                                  |
| <b>TOTAL 00060 - OTHER</b>                       |                                | \$3,447,133  | \$4,282,696  | \$3,928,421         | \$4,020,337  |                                                                  |
| <b>01 GENERAL FUND - 00070 TRANSFERS</b>         |                                |              |              |                     |              |                                                                  |
| 0100070-43840                                    | ALLOCATED ORGANIZATIONAL COST  | \$513,132    | \$473,850    | \$514,500           | \$522,150    |                                                                  |
| 0100070-43850                                    | ALLOCATED ORGANIZATIONAL WA/WW | \$240,528    | \$265,800    | \$285,000           | \$315,000    |                                                                  |
| 0100070-43860                                    | INTERFUND FRANCHISE - ELECTRIC | \$513,132    | \$473,850    | \$514,500           | \$522,150    |                                                                  |

# 2025 BUDGET

| Account                                                                 | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                   |
|-------------------------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------|
| 0100070-43870                                                           | INTERFUND FRANCHISE - WA/WW    | \$240,528   | \$265,800   | \$285,000           | \$315,000    |                                                               |
| 0100070-44315                                                           | TRANSFER FROM A & I            | \$1,420,000 | \$1,807,535 | \$1,820,000         | \$1,500,000  | Community Center subsidy                                      |
|                                                                         |                                |             |             |                     | \$200,000    | Parks maintenance                                             |
|                                                                         |                                |             |             |                     | \$120,000    | Employee housing                                              |
|                                                                         |                                |             |             |                     | \$100,000    | Community events                                              |
| TOTAL TRANSFER FROM A & I                                               |                                | \$1,420,000 | \$1,807,535 | \$1,820,000         | \$1,920,000  |                                                               |
| 0100070-44320                                                           | TRANSFER FROM DDA              | \$100,000   | (\$0)       | (\$0)               | (\$0)        |                                                               |
| 0100070-44350                                                           | TRANSFER FROM TOURISM FUND     | \$50,000    | \$422,379   | \$178,256           | \$131,250    | 7.5% to offset the impact of tourism                          |
|                                                                         |                                |             |             |                     | \$50,000     | Tourism funds for events including 4th of July and New Year's |
| TOTAL TRANSFER FROM TOURISM FUND                                        |                                | \$50,000    | \$422,379   | \$178,256           | \$181,250    |                                                               |
| 0100070-44355                                                           | TRANSFER FROM MARIJUANA TAX FU | \$200,000   | \$260,000   | \$110,000           | \$100,000    |                                                               |
| 0100070-44365                                                           | TRANSFER FROM TRASH            | (\$0)       | (\$0)       | \$110,000           | \$125,000    |                                                               |
| 0100070-44395                                                           | TRANSFER FROM TOBACCO TAX FUND | \$400,000   | \$750,000   | \$625,000           | \$550,000    | Decline in revenue                                            |
| TOTAL 00070 - TRANSFERS                                                 |                                | \$3,677,320 | \$4,719,214 | \$4,442,256         | \$4,550,550  |                                                               |
| 01 GENERAL FUND - 00030 PERMITS/LICENSES GENERAL GOVERNMENT             |                                |             |             |                     |              |                                                               |
| 0110030-42140                                                           | SALES TAX/BUSINESS LICENSES    | \$72,525    | \$12,375    | \$40,000            | (\$0)        |                                                               |
| 0110030-42150                                                           | LIQUOR LICENSES                | \$43,885    | \$46,798    | \$50,000            | \$50,000     |                                                               |
| TOTAL 00030 - PERMITS/LICENSES                                          |                                | \$116,410   | \$59,173    | \$90,000            | \$50,000     |                                                               |
| 01 GENERAL FUND - 00050 CHARGE FOR SERVICE/FEEs GENERAL GOVERNMENT      |                                |             |             |                     |              |                                                               |
| 0110050-42420                                                           | CREDIT CARD CONVENIENCE FEES   | \$760       | \$483       | (\$0)               | (\$0)        |                                                               |
| 0110050-42650                                                           | VENDORS FEE                    | (\$0)       | (\$0)       | \$100,000           | (\$0)        |                                                               |
| TOTAL 00050 - CHARGE FOR SERVICE/FEEs                                   |                                | \$760       | \$483       | \$100,000           | (\$0)        |                                                               |
| 01 GENERAL FUND - 00030 PERMITS/LICENSES PUBLIC SAFETY                  |                                |             |             |                     |              |                                                               |
| 0120030-42160                                                           | DOG LICENSES                   | \$45        | \$10        | (\$0)               | (\$0)        |                                                               |
| TOTAL 00030 - PERMITS/LICENSES                                          |                                | \$45        | \$10        | (\$0)               | (\$0)        |                                                               |
| 01 GENERAL FUND - 00050 CHARGE FOR SERVICE/FEEs PUBLIC SAFETY           |                                |             |             |                     |              |                                                               |
| 0120050-42414                                                           | POLICE FINES                   | \$107,066   | \$163,595   | \$135,000           | \$180,000    |                                                               |
| 0120050-42415                                                           | VEHICLE INSPECTION FEES        | \$2,035     | \$3,635     | \$2,500             | (\$0)        |                                                               |
| 0120050-42416                                                           | COURT FEES                     | \$29,101    | \$39,618    | \$30,000            | \$45,000     |                                                               |
| 0120050-42417                                                           | PARKING FEES & FINES           | \$23,564    | \$54,464    | \$30,000            | \$100,000    |                                                               |
| 0120050-42418                                                           | IMPOUND FEES                   | \$4,541     | \$1,290     | \$5,000             | \$4,000      |                                                               |
| 0120050-44505                                                           | MUNI COURT CLEARING            | (\$0)       | (\$259)     | (\$0)               | (\$0)        |                                                               |
| TOTAL 00050 - CHARGE FOR SERVICE/FEEs                                   |                                | \$166,307   | \$262,342   | \$202,500           | \$329,000    |                                                               |
| 01 GENERAL FUND - 00030 PERMITS/LICENSES COMMUNITY/ECONOMIC DEVELOPMENT |                                |             |             |                     |              |                                                               |
| 0125030-42110                                                           | BUILDING PERMITS               | \$256,955   | \$518,907   | \$311,594           | \$550,000    |                                                               |

# 2025 BUDGET

| Account                                                                               | Account Description         | 2022 Actual         | 2023 Actual         | 2024 Revised Budget | 2025 Request        | Description |
|---------------------------------------------------------------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| 0125030-42120                                                                         | VENDOR PERMITS              | \$3,565             | \$2,000             | \$1,500             | \$1,000             |             |
| 0125030-42170                                                                         | CONTRACTOR'S LICENSES       | \$31,644            | \$42,912            | \$30,000            | \$40,000            |             |
| <b>TOTAL 00030 - PERMITS/LICENSES</b>                                                 |                             | <b>\$292,164</b>    | <b>\$563,819</b>    | <b>\$343,094</b>    | <b>\$591,000</b>    |             |
| <b>01 GENERAL FUND - 00050 CHARGE FOR SERVICE/FEES COMMUNITY/ECONOMIC DEVELOPMENT</b> |                             |                     |                     |                     |                     |             |
| 0125050-42411                                                                         | LEGAL FEES                  | (\$0)               | (\$0)               | (\$0)               | \$10,000            |             |
| 0125050-42412                                                                         | PLAN CHECK AND RECORD FEE   | \$139,052           | \$226,090           | \$171,216           | \$275,000           |             |
| 0125050-42430                                                                         | PLANNING FEES               | \$8,934             | \$18,385            | \$50,000            | \$20,000            |             |
| 0125050-42434                                                                         | PUBLIC ART FEES             | \$5,128             | \$26,801            | \$10,000            | (\$0)               |             |
| 0125050-42960                                                                         | FEE IN LIEU - SIDEWALK      | \$4,000             | (\$0)               | (\$0)               | (\$0)               |             |
| 0125050-44500                                                                         | BUILDING CLEARING ONLINE    | \$200               | (\$0)               | (\$0)               | (\$0)               |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                          |                             | <b>\$157,314</b>    | <b>\$271,276</b>    | <b>\$231,216</b>    | <b>\$305,000</b>    |             |
| <b>01 GENERAL FUND - 00050 CHARGE FOR SERVICE/FEES PUBLIC WORKS</b>                   |                             |                     |                     |                     |                     |             |
| 0130050-42410                                                                         | ENGINEERING FEES            | \$15,044            | \$22,471            | \$15,000            | \$35,000            |             |
| 0130050-42431                                                                         | DOWNTOWN TRASH FEE          | \$51,325            | \$56,642            | \$50,000            | \$50,000            |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                          |                             | <b>\$66,369</b>     | <b>\$79,112</b>     | <b>\$65,000</b>     | <b>\$85,000</b>     |             |
| <b>01 GENERAL FUND - 00050 CHARGE FOR SERVICE/FEES CULTURE AND RECREATION</b>         |                             |                     |                     |                     |                     |             |
| 0135050-42413                                                                         | CEMETERY FEES               | \$14,394            | \$5,200             | \$7,000             | \$7,000             |             |
| 0135050-42419                                                                         | PARK RENTALS/BOAT RAMP FEES | \$62,754            | \$171,957           | \$84,000            | \$84,000            |             |
| 0135050-43210                                                                         | RECREATION FEES             | \$40,152            | \$126,014           | \$183,238           | \$170,460           |             |
| 0135050-43260                                                                         | ART CENTER FEES             | \$64,479            | \$91,781            | \$87,300            | \$83,000            |             |
| 0135050-43310                                                                         | COMMUNITY CENTER FEES       | \$1,171,296         | \$1,272,355         | \$1,253,000         | \$1,459,000         |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                          |                             | <b>\$1,353,074</b>  | <b>\$1,667,307</b>  | <b>\$1,614,538</b>  | <b>\$1,803,460</b>  |             |
| <b>TOTAL 01 - GENERAL FUND</b>                                                        |                             | <b>\$25,487,608</b> | <b>\$26,985,713</b> | <b>\$27,647,158</b> | <b>\$28,585,603</b> |             |

# 2025 BUDGET

| Account                                     | Account Description            | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request     | Description                                                                                                      |
|---------------------------------------------|--------------------------------|------------------|------------------|---------------------|------------------|------------------------------------------------------------------------------------------------------------------|
| <b>01 GENERAL FUND - 100 CITY COUNCIL</b>   |                                |                  |                  |                     |                  |                                                                                                                  |
| 01100-51110                                 | REGULAR EMPLOYEES              | \$85,400         | \$88,000         | \$86,400            | \$86,400         | Mayor (1) \$1,200 per month<br>Councilors (6) \$1,000 per month                                                  |
| 01100-51250                                 | FICA CONTRIBUTIONS             | \$6,693          | \$6,732          | \$6,610             | \$6,610          |                                                                                                                  |
| 01100-51270                                 | UNEMPLOYMENT COMPENSATION      | \$175            | \$176            | \$173               | \$173            |                                                                                                                  |
| 01100-51280                                 | WORKERS' COMPENSATION          | \$89             | \$83             | \$110               | \$87             |                                                                                                                  |
| 01100-51610                                 | SUPPLIES                       | \$1,025          | \$384            | \$2,500             | \$0              |                                                                                                                  |
| 01100-51710                                 | PROFESSIONAL SERVICES          | \$19,513         | \$28,260         | \$20,000            | \$10,000         | Facilitation and miscellaneous                                                                                   |
| 01100-52210                                 | PROFESSIONAL DEVELOPMENT       | \$8,074          | \$5,603          | \$14,000            | \$14,000         |                                                                                                                  |
| 01100-52310                                 | MISC. TRAVEL                   | \$0              | \$0              | \$0                 | \$10,000         | Council meetings and non-professional development travel                                                         |
| 01100-52410                                 | PROFESSIONAL DUES AND MEMBERSH | \$14,045         | \$29,255         | \$0                 | \$0              |                                                                                                                  |
| 01100-52420                                 | ORGANIZATIONAL DUES AND MEMBER | \$5,075          | \$5,000          | \$0                 | \$0              |                                                                                                                  |
| 01100-52810                                 | OTHER OPERATING EXPENSE        | \$11,178         | \$8,518          | \$20,000            | \$15,000         |                                                                                                                  |
| <b>TOTAL 100 - CITY COUNCIL</b>             |                                | <b>\$151,267</b> | <b>\$172,011</b> | <b>\$149,793</b>    | <b>\$142,270</b> |                                                                                                                  |
| <b>01 GENERAL FUND - 112 ADMINISTRATION</b> |                                |                  |                  |                     |                  |                                                                                                                  |
| 01112-51110                                 | REGULAR EMPLOYEES              | \$531,125        | \$479,445        | \$471,362           | \$496,874        | City Manager<br>Deputy City Manager<br>Executive Assistant and Staff Liaison<br>Public Information Officer (25%) |
| 01112-51140                                 | OVERTIME                       | \$0              | \$165            | \$0                 | \$0              |                                                                                                                  |
| 01112-51210                                 | HEALTH INSURANCE PREMIUMS      | \$68,540         | \$37,627         | \$55,253            | \$83,303         |                                                                                                                  |
| 01112-51220                                 | LONG TERM DISABILITY           | \$940            | \$828            | \$995               | \$1,010          |                                                                                                                  |
| 01112-51230                                 | BASIC LIFE INSURANCE           | \$966            | \$798            | \$1,237             | \$1,257          |                                                                                                                  |
| 01112-51250                                 | FICA CONTRIBUTIONS             | \$36,577         | \$30,989         | \$37,896            | \$38,064         |                                                                                                                  |
| 01112-51260                                 | RETIREMENT CONTRIBUTIONS       | \$37,200         | \$19,499         | \$34,676            | \$34,830         |                                                                                                                  |
| 01112-51270                                 | UNEMPLOYMENT COMPENSATION      | \$1,042          | \$946            | \$991               | \$995            |                                                                                                                  |
| 01112-51280                                 | WORKERS' COMPENSATION          | \$647            | \$551            | \$750               | \$578            |                                                                                                                  |
| 01112-51360                                 | EMPLOYEE ONBOARDING            | \$0              | \$6,500          | \$0                 | \$0              |                                                                                                                  |
| 01112-51410                                 | UTILITIES                      | \$950            | \$2,147          | \$1,140             | \$2,362          | 10% increase from 2023 Actual                                                                                    |
| 01112-51610                                 | SUPPLIES                       | \$5,034          | \$10,319         | \$5,000             | \$10,000         |                                                                                                                  |
| 01112-51710                                 | PROFESSIONAL SERVICES          |                  |                  |                     | \$5,000          | Communication tools like Canvas Pro, Survey Monkey, Archive Social                                               |
|                                             |                                |                  |                  |                     | \$30,000         | Succession and leadership training, facilitation, implementation                                                 |
|                                             |                                | \$10,636         | \$33,181         | \$17,000            | \$12,000         | Garfield Clean Energy - total of \$64,000 across all funds, up from \$60,000 in 2024                             |
| <b>TOTAL PROFESSIONAL SERVICES</b>          |                                | <b>\$10,636</b>  | <b>\$33,181</b>  | <b>\$17,000</b>     | <b>\$47,000</b>  |                                                                                                                  |
| 01112-51920                                 | RENT/LEASE - EQUIPMENT         | \$5,165          | \$6,784          | \$5,200             | \$5,200          |                                                                                                                  |
| 01112-52130                                 | SPECIAL EVENT POSTING          | \$0              | \$20             | \$0                 | \$0              |                                                                                                                  |
| 01112-52210                                 | PROFESSIONAL DEVELOPMENT       | \$10,380         | \$6,198          | \$7,500             | \$20,000         |                                                                                                                  |

# 2025 BUDGET

| Account                                       | Account Description            | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request     | Description                                                                                                                                                                                                                                                            |
|-----------------------------------------------|--------------------------------|------------------|------------------|---------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01112-52410                                   | PROFESSIONAL DUES AND MEMBERSH | \$4,565          | \$2,590          | \$0                 | \$0              |                                                                                                                                                                                                                                                                        |
| 01112-52420                                   | ORGANIZATIONAL DUES AND MEMBER | \$17,736         | \$6,850          | \$0                 | \$12,500         | ICCMA and CCCMA                                                                                                                                                                                                                                                        |
| 01112-52440                                   | PROFESSIONAL SUBSCRIPTION      | \$243            | \$183            | \$0                 | \$0              |                                                                                                                                                                                                                                                                        |
| 01112-52810                                   | OTHER OPERATING EXPENSE        | \$5,035          | \$9,849          | \$10,000            | \$10,000         |                                                                                                                                                                                                                                                                        |
| <b>TOTAL 112 - ADMINISTRATION</b>             |                                | <b>\$736,781</b> | <b>\$655,468</b> | <b>\$649,000</b>    | <b>\$763,973</b> |                                                                                                                                                                                                                                                                        |
| <b>01 GENERAL FUND - 113 COMMUNITY CENTER</b> |                                |                  |                  |                     |                  |                                                                                                                                                                                                                                                                        |
| 01113-51110                                   | REGULAR EMPLOYEES              | \$646,278        | \$627,609        | \$748,536           | \$875,127        | Parks & Rec Director<br>Parks & Rec Administrator<br>Community Center Manager<br>CC Maintenance & Ice Rink Supervisor<br>CC Programs & Events Coordinator<br>Fitness & Wellness Supervisor<br>Aquatic Supervisor<br>Lifeguard (2)<br>Custodian I<br>Guest Services (2) |
| 01113-51120                                   | PART-TIME EMPLOYEES            | \$621,686        | \$1,027,843      | \$837,375           | \$893,000        |                                                                                                                                                                                                                                                                        |
| 01113-51140                                   | OVERTIME                       | \$145            | \$10             | \$1,500             | \$1,500          |                                                                                                                                                                                                                                                                        |
| 01113-51210                                   | HEALTH INSURANCE PREMIUMS      | \$192,083        | \$214,296        | \$309,960           | \$331,839        |                                                                                                                                                                                                                                                                        |
| 01113-51220                                   | LONG TERM DISABILITY           | \$1,717          | \$1,740          | \$2,368             | \$2,760          |                                                                                                                                                                                                                                                                        |
| 01113-51230                                   | BASIC LIFE INSURANCE           | \$1,459          | \$1,569          | \$1,916             | \$2,203          |                                                                                                                                                                                                                                                                        |
| 01113-51250                                   | FICA CONTRIBUTIONS             | \$95,036         | \$125,041        | \$121,438           | \$135,377        |                                                                                                                                                                                                                                                                        |
| 01113-51260                                   | RETIREMENT CONTRIBUTIONS       | \$32,733         | \$27,948         | \$52,399            | \$61,469         |                                                                                                                                                                                                                                                                        |
| 01113-51270                                   | UNEMPLOYMENT COMPENSATION      | \$2,550          | \$3,266          | \$1,497             | \$3,808          |                                                                                                                                                                                                                                                                        |
| 01113-51280                                   | WORKERS' COMPENSATION          | \$28,125         | \$28,647         | \$30,000            | \$30,079         |                                                                                                                                                                                                                                                                        |
| 01113-51360                                   | EMPLOYEE ONBOARDING            | \$1,555          | \$1,345          | \$2,500             | \$2,500          |                                                                                                                                                                                                                                                                        |
| 01113-51380                                   | UNIFORM ALLOWANCE              | \$350            | \$350            | \$350               | \$350            |                                                                                                                                                                                                                                                                        |
| 01113-51410                                   | UTILITIES                      | \$237,024        | \$272,225        | \$282,750           | \$299,448        | 10% increase from 2023 Actual                                                                                                                                                                                                                                          |
| 01113-51610                                   | SUPPLIES                       | \$58,759         | \$50,811         | \$53,000            | \$49,000         |                                                                                                                                                                                                                                                                        |
| 01113-51710                                   | PROFESSIONAL SERVICES          | \$492            | \$7,404          | \$17,825            | \$6,000          | Contracted instruction for Scuba classes                                                                                                                                                                                                                               |
| 01113-51810                                   | MAINTENANCE & REPAIR           | \$96,625         | \$94,416         | \$111,695           | \$114,900        |                                                                                                                                                                                                                                                                        |
| 01113-51920                                   | RENT/LEASE - EQUIPMENT         | \$3,203          | \$1,829          | \$4,000             | \$4,000          |                                                                                                                                                                                                                                                                        |
| 01113-52120                                   | EMPLOYMENT POSTING             | \$337            | \$0              | \$0                 | \$500            |                                                                                                                                                                                                                                                                        |
| 01113-52130                                   | SPECIAL EVENT POSTING          | \$0              | \$0              | \$1,000             | \$0              |                                                                                                                                                                                                                                                                        |
| 01113-52210                                   | PROFESSIONAL DEVELOPMENT       | \$7,278          | \$6,155          | \$10,000            | \$11,000         | Trainings, conferences, and travel                                                                                                                                                                                                                                     |
| 01113-52410                                   | PROFESSIONAL DUES AND MEMBERSH | \$1,088          | \$932            | \$2,500             | \$1,500          | National Recreation and Parks Association, Colorado Parks and Recreation Association, and U.S. Ice Rink Association                                                                                                                                                    |
| 01113-52610                                   | TECHNOLOGY                     | \$13,858         | \$15,165         | \$18,500            | \$20,550         | RecTrac, PayTrac, When I Work, Music Licensing, Website                                                                                                                                                                                                                |
| 01113-52710                                   | CREDIT CARD FEES               | \$0              | \$0              | \$1,000             | \$0              |                                                                                                                                                                                                                                                                        |
| 01113-52810                                   | OTHER OPERATING EXPENSE        | \$4,585          | \$3,151          | \$0                 | \$0              |                                                                                                                                                                                                                                                                        |

# 2025 BUDGET

| Account                                      | Account Description            | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                                                                            |
|----------------------------------------------|--------------------------------|--------------------|--------------------|---------------------|--------------------|------------------------------------------------------------------------------------------------------------------------|
| 01113-53310                                  | COMMUNITY CENTER EXPENSE       | \$174,599          | \$178,387          | \$147,400           | \$153,750          | Aquatics, Climbing Wall, Community, Fitness, Ice Rink, Little Rec, and Community Center Membership and Rental expenses |
| 01113-59520                                  | CAPITAL OUTLAY                 | \$0                | (\$573)            | \$0                 | \$0                |                                                                                                                        |
| <b>TOTAL 113 - COMMUNITY CENTER</b>          |                                | <b>\$2,221,567</b> | <b>\$2,689,568</b> | <b>\$2,759,509</b>  | <b>\$3,000,660</b> |                                                                                                                        |
| <b>01 GENERAL FUND - 114 CITY CLERK</b>      |                                |                    |                    |                     |                    |                                                                                                                        |
| 01114-51110                                  | REGULAR EMPLOYEES              | \$92,294           | \$115,620          | \$121,277           | \$160,445          | City Clerk<br>Deputy City Clerk                                                                                        |
| 01114-51140                                  | OVERTIME                       | \$41               | \$30               | \$2,000             | \$5,000            |                                                                                                                        |
| 01114-51210                                  | HEALTH INSURANCE PREMIUMS      | \$24,715           | \$49,599           | \$53,622            | \$52,974           |                                                                                                                        |
| 01114-51220                                  | LONG TERM DISABILITY           | \$208              | \$255              | \$412               | \$546              |                                                                                                                        |
| 01114-51230                                  | BASIC LIFE INSURANCE           | \$170              | \$231              | \$316               | \$406              |                                                                                                                        |
| 01114-51250                                  | FICA CONTRIBUTIONS             | \$6,760            | \$8,083            | \$9,431             | \$12,683           |                                                                                                                        |
| 01114-51260                                  | RETIREMENT CONTRIBUTIONS       | \$4,373            | \$4,659            | \$8,489             | \$11,606           |                                                                                                                        |
| 01114-51270                                  | UNEMPLOYMENT COMPENSATION      | \$179              | \$211              | \$242               | \$332              |                                                                                                                        |
| 01114-51280                                  | WORKERS' COMPENSATION          | \$123              | \$163              | \$250               | \$171              |                                                                                                                        |
| 01114-51360                                  | EMPLOYEE ONBOARDING            | \$21               | \$0                | \$0                 | \$0                |                                                                                                                        |
| 01114-51410                                  | UTILITIES                      | \$904              | \$1,374            | \$1,085             | \$1,511            | 10% increase from 2023 Actual                                                                                          |
| 01114-51610                                  | SUPPLIES                       | \$514              | \$47,615           | \$1,000             | \$1,500            |                                                                                                                        |
| 01114-51710                                  | PROFESSIONAL SERVICES          | \$31,190           | \$40,911           | \$25,000            | \$25,000           | Document management                                                                                                    |
|                                              |                                |                    |                    |                     | \$47,000           | Contract management system                                                                                             |
| <b>TOTAL PROFESSIONAL SERVICES</b>           |                                | <b>\$31,190</b>    | <b>\$40,911</b>    | <b>\$25,000</b>     | <b>\$72,000</b>    |                                                                                                                        |
| 01114-51920                                  | RENT/LEASE - EQUIPMENT         | \$1,296            | \$0                | \$1,500             | \$1,500            |                                                                                                                        |
| 01114-52110                                  | PUBLIC NOTICES                 | \$10,094           | \$12,213           | \$15,000            | \$12,500           |                                                                                                                        |
| 01114-52210                                  | PROFESSIONAL DEVELOPMENT       | \$0                | \$459              | \$3,000             | \$2,500            |                                                                                                                        |
| 01114-52420                                  | ORGANIZATIONAL DUES AND MEMBER | \$0                | \$10               | \$0                 | \$0                |                                                                                                                        |
| 01114-52810                                  | OTHER OPERATING EXPENSE        | \$2,089            | \$5,662            | \$2,500             | \$2,500            |                                                                                                                        |
| 01114-53510                                  | PROPERTY INSURANCE             | \$153,064          | \$144,003          | \$220,414           | \$158,400          |                                                                                                                        |
| 01114-53520                                  | LIABILITY AND CASUALTY INSURA  | \$166,032          | \$159,713          | \$239,087           | \$176,000          |                                                                                                                        |
| 01114-53530                                  | DAMAGE CLAIMS                  | \$4,028            | \$145              | \$0                 | \$0                |                                                                                                                        |
| 01114-53540                                  | DEDUCTIBLES PAID               | \$26,016           | \$12,648           | \$30,000            | \$20,000           |                                                                                                                        |
| 01114-53550                                  | OTHER INSURANCE                | \$15,759           | \$18,105           | \$20,000            | \$0                |                                                                                                                        |
| 01114-53610                                  | ELECTIONS                      | \$20,274           | \$16,191           | \$22,000            | \$15,000           |                                                                                                                        |
| <b>TOTAL 114 - CITY CLERK</b>                |                                | <b>\$560,144</b>   | <b>\$637,901</b>   | <b>\$776,625</b>    | <b>\$707,574</b>   |                                                                                                                        |
| <b>01 GENERAL FUND - 115 HUMAN RESOURCES</b> |                                |                    |                    |                     |                    |                                                                                                                        |
| 01115-51110                                  | REGULAR EMPLOYEES              | \$147,132          | \$209,678          | \$210,000           | \$244,995          | Human Resources Manager<br>Human Resources Administrator<br>Human Resources Generalist                                 |
| 01115-51210                                  | HEALTH INSURANCE PREMIUMS      | \$19,055           | \$53,390           | \$74,484            | \$90,997           |                                                                                                                        |
| 01115-51220                                  | LONG TERM DISABILITY           | \$181              | \$514              | \$738               | \$833              |                                                                                                                        |

# 2025 BUDGET

| Account                              | Account Description            | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request     | Description                                                                                                                                                                                                                                                                                            |
|--------------------------------------|--------------------------------|------------------|------------------|---------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01115-51230                          | BASIC LIFE INSURANCE           | \$159            | \$475            | \$561               | \$620            |                                                                                                                                                                                                                                                                                                        |
| 01115-51250                          | FICA CONTRIBUTIONS             | \$5,432          | \$15,398         | \$16,065            | \$18,742         |                                                                                                                                                                                                                                                                                                        |
| 01115-51260                          | RETIREMENT CONTRIBUTIONS       | \$5,061          | \$12,474         | \$14,700            | \$17,150         |                                                                                                                                                                                                                                                                                                        |
| 01115-51270                          | UNEMPLOYMENT COMPENSATION      | \$146            | \$402            | \$435               | \$490            |                                                                                                                                                                                                                                                                                                        |
| 01115-51280                          | WORKERS' COMPENSATION          | \$232            | \$275            | \$300               | \$289            |                                                                                                                                                                                                                                                                                                        |
| 01115-51320                          | AWARDS                         | \$969            | \$3,071          | \$1,000             | \$1,000          |                                                                                                                                                                                                                                                                                                        |
| 01115-51340                          | WELLNESS PROGRAM               | \$36             | \$109            | \$150               | \$500            |                                                                                                                                                                                                                                                                                                        |
| 01115-51360                          | EMPLOYEE ONBOARDING            | \$1,241          | \$2,013          | \$0                 | \$0              |                                                                                                                                                                                                                                                                                                        |
| 01115-51410                          | UTILITIES                      | \$447            | \$1,051          | \$536               | \$1,156          | 10% increase from 2023 Actual                                                                                                                                                                                                                                                                          |
| 01115-51610                          | SUPPLIES                       | \$581            | \$348            | \$500               | \$500            |                                                                                                                                                                                                                                                                                                        |
| 01115-51710                          | PROFESSIONAL SERVICES          | \$35,862         | \$40,886         | \$50,000            | \$50,000         | 401k/401a administration<br>Flexible spending administration<br>Annual Skillsurvey subscription<br>Salary study updates                                                                                                                                                                                |
| 01115-51920                          | RENT/LEASE - EQUIPMENT         | \$751            | \$952            | \$1,500             | \$1,500          |                                                                                                                                                                                                                                                                                                        |
| 01115-52120                          | EMPLOYMENT POSTING             | \$1,172          | \$159            | \$2,000             | \$1,000          |                                                                                                                                                                                                                                                                                                        |
| 01115-52210                          | PROFESSIONAL DEVELOPMENT       | \$0              | \$66             | \$2,500             | \$3,000          |                                                                                                                                                                                                                                                                                                        |
| 01115-52410                          | PROFESSIONAL DUES AND MEMBERSH | \$0              | \$0              | \$1,500             | \$500            |                                                                                                                                                                                                                                                                                                        |
| 01115-52420                          | ORGANIZATIONAL DUES AND MEMBER | \$6,600          | \$2,560          | \$0                 | \$2,500          |                                                                                                                                                                                                                                                                                                        |
| 01115-52810                          | OTHER OPERATING EXPENSE        | \$1,029          | \$199            | \$2,000             | \$1,000          |                                                                                                                                                                                                                                                                                                        |
| <b>TOTAL 115 - HUMAN RESOURCES</b>   |                                | <b>\$226,084</b> | <b>\$344,018</b> | <b>\$378,969</b>    | <b>\$436,772</b> |                                                                                                                                                                                                                                                                                                        |
| <b>01 GENERAL FUND - 116 FINANCE</b> |                                |                  |                  |                     |                  |                                                                                                                                                                                                                                                                                                        |
| 01116-51110                          | REGULAR EMPLOYEES              | \$556,542        | \$609,180        | \$854,338           | \$901,448        | Finance Director<br>Assistance Finance Director<br>Controller<br>Senior Accountant<br>Accounting Specialist - Accounts Payable<br>Accounting Specialist - Utilities (2)<br>Implementation Support Specialist<br>Customer Service Representative-Utilities<br>Accounting Specialist-Waste and Recycling |
| 01116-51120                          | PART-TIME EMPLOYEES            | \$0              | \$2,073          | \$0                 | \$3,000          |                                                                                                                                                                                                                                                                                                        |
| 01116-51140                          | OVERTIME                       | \$0              | \$113            | \$0                 | \$0              |                                                                                                                                                                                                                                                                                                        |
| 01116-51210                          | HEALTH INSURANCE PREMIUMS      | \$164,553        | \$161,350        | \$219,425           | \$226,571        |                                                                                                                                                                                                                                                                                                        |
| 01116-51220                          | LONG TERM DISABILITY           | \$1,715          | \$1,649          | \$2,681             | \$2,714          |                                                                                                                                                                                                                                                                                                        |
| 01116-51230                          | BASIC LIFE INSURANCE           | \$1,474          | \$1,489          | \$2,164             | \$2,280          |                                                                                                                                                                                                                                                                                                        |
| 01116-51250                          | FICA CONTRIBUTIONS             | \$44,535         | \$44,470         | \$65,357            | \$69,404         |                                                                                                                                                                                                                                                                                                        |
| 01116-51260                          | RETIREMENT CONTRIBUTIONS       | \$36,737         | \$39,364         | \$59,804            | \$63,297         |                                                                                                                                                                                                                                                                                                        |
| 01116-51270                          | UNEMPLOYMENT COMPENSATION      | \$1,189          | \$1,160          | \$1,708             | \$1,814          |                                                                                                                                                                                                                                                                                                        |
| 01116-51280                          | WORKERS' COMPENSATION          | \$617            | \$734            | \$800               | \$771            |                                                                                                                                                                                                                                                                                                        |
| 01116-51360                          | EMPLOYEE ONBOARDING            | \$45             | \$110            | \$1,000             | \$0              |                                                                                                                                                                                                                                                                                                        |

# 2025 BUDGET

| Account                                             | Account Description            | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                                                                                                                       |
|-----------------------------------------------------|--------------------------------|--------------------|--------------------|---------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01116-51410                                         | UTILITIES                      | \$0                | \$41               | \$0                 | \$0                |                                                                                                                                                                   |
| 01116-51610                                         | SUPPLIES                       | \$83,830           | \$99,139           | \$55,000            | \$90,000           | Includes utility billing postage                                                                                                                                  |
| 01116-51710                                         | PROFESSIONAL SERVICES          | \$118,192          | \$133,356          | \$120,000           | \$100,000          | Yearly outside audit<br>MuniRevs collection fees<br>Sales Tax audits<br>(Revenue from audit in excess of the cost)                                                |
| 01116-51920                                         | RENT/LEASE - EQUIPMENT         | \$12,538           | \$11,735           | \$13,000            | \$12,000           |                                                                                                                                                                   |
| 01116-52210                                         | PROFESSIONAL DEVELOPMENT       | \$0                | \$70               | \$10,000            | \$10,000           |                                                                                                                                                                   |
| 01116-52410                                         | PROFESSIONAL DUES AND MEMBERSH | \$235              | \$65               | \$2,502             | \$500              |                                                                                                                                                                   |
| 01116-52420                                         | ORGANIZATIONAL DUES AND MEMBER | \$0                | \$170              | \$0                 | \$180              |                                                                                                                                                                   |
| 01116-52710                                         | CREDIT CARD FEES               | \$2,860            | \$2,372            | \$2,800             | \$2,500            |                                                                                                                                                                   |
| 01116-52750                                         | TREASURER'S FEES               | \$45,830           | \$45,825           | \$48,000            | \$50,000           |                                                                                                                                                                   |
| 01116-52810                                         | OTHER OPERATING EXPENSE        | \$1,190            | \$543              | \$2,000             | \$500              |                                                                                                                                                                   |
| <b>TOTAL 116 - FINANCE</b>                          |                                | <b>\$1,072,081</b> | <b>\$1,155,007</b> | <b>\$1,460,579</b>  | <b>\$1,536,979</b> |                                                                                                                                                                   |
| <b>01 GENERAL FUND - 117 INFORMATION TECHNOLOGY</b> |                                |                    |                    |                     |                    |                                                                                                                                                                   |
| 01117-51110                                         | REGULAR EMPLOYEES              | \$447,347          | \$310,109          | \$444,450           | \$435,942          | IT Operations Manager<br>Network/Systems Administrator I<br>Cybersecurity Engineer<br>GIS Administrator (50%)<br>Asset Management/GIS Support Specialist (57.14%) |
|                                                     |                                |                    |                    |                     | \$100,000          | Keeping this position in the budget, if we hire it we should be able to reduce professional services                                                              |
| <b>TOTAL REGULAR EMPLOYEES</b>                      |                                | <b>\$447,347</b>   | <b>\$310,109</b>   | <b>\$444,450</b>    | <b>\$535,942</b>   |                                                                                                                                                                   |
| 01117-51140                                         | OVERTIME                       | \$6                | \$0                | \$0                 | \$0                |                                                                                                                                                                   |
| 01117-51150                                         | STANDBY AND CALLBACK PAY       | \$0                | \$0                | \$10,000            | \$0                |                                                                                                                                                                   |
| 01117-51210                                         | HEALTH INSURANCE PREMIUMS      | \$89,238           | \$60,773           | \$99,862            | \$134,884          |                                                                                                                                                                   |
| 01117-51220                                         | LONG TERM DISABILITY           | \$1,119            | \$763              | \$1,463             | \$1,384            |                                                                                                                                                                   |
| 01117-51230                                         | BASIC LIFE INSURANCE           | \$952              | \$668              | \$1,139             | \$1,105            |                                                                                                                                                                   |
| 01117-51250                                         | FICA CONTRIBUTIONS             | \$32,293           | \$22,650           | \$34,765            | \$33,430           |                                                                                                                                                                   |
| 01117-51260                                         | RETIREMENT CONTRIBUTIONS       | \$25,020           | \$18,281           | \$31,112            | \$30,589           |                                                                                                                                                                   |
| 01117-51270                                         | UNEMPLOYMENT COMPENSATION      | \$857              | \$592              | \$888               | \$874              |                                                                                                                                                                   |
| 01117-51280                                         | WORKERS' COMPENSATION          | \$458              | \$459              | \$500               | \$482              |                                                                                                                                                                   |
| 01117-51360                                         | EMPLOYEE ONBOARDING            | \$41               | \$63               | \$0                 | \$0                |                                                                                                                                                                   |
| 01117-51410                                         | UTILITIES                      | \$115,946          | \$116,424          | \$139,135           | \$128,066          | 10% increase from 2023 Actual                                                                                                                                     |
| 01117-51610                                         | SUPPLIES                       | \$17,424           | \$22,623           | \$25,000            | \$20,000           |                                                                                                                                                                   |
| 01117-51710                                         | PROFESSIONAL SERVICES          | \$58,518           | \$140,128          | \$80,000            | \$200,000          | Outsourced assistance with cyber security, server management and network engineering                                                                              |
| 01117-51810                                         | MAINTENANCE & REPAIR           | \$0                | \$1,902            | \$0                 | \$0                |                                                                                                                                                                   |
| 01117-52120                                         | EMPLOYMENT POSTING             | \$79               | \$0                | \$1,000             | \$0                |                                                                                                                                                                   |
| 01117-52210                                         | PROFESSIONAL DEVELOPMENT       | \$1,202            | \$3,223            | \$25,000            | \$20,000           |                                                                                                                                                                   |

# 2025 BUDGET

| Account                                | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                               |
|----------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------------------|
| 01117-52410                            | PROFESSIONAL DUES AND MEMBERSH | \$353       | \$0         | \$30,000            | \$30,000     | Sophos, Office 365, Active Directory, training, Azure training            |
| 01117-52420                            | ORGANIZATIONAL DUES AND MEMBER |             |             |                     | \$20,000     | Info-tech membership                                                      |
|                                        |                                | \$0         | \$330       | \$25,000            | \$5,000      | Regional group membership                                                 |
| TOTAL ORGANIZATIONAL DUES AND MEMBER   |                                | \$0         | \$330       | \$25,000            | \$25,000     |                                                                           |
| 01117-52610                            | TECHNOLOGY                     | \$252,909   | \$271,302   | \$317,000           | \$350,000    |                                                                           |
| 01117-52810                            | OTHER OPERATING EXPENSE        | \$3,823     | \$1,048     | \$2,500             | \$2,500      |                                                                           |
| TOTAL 117 - INFORMATION TECHNOLOGY     |                                | \$1,047,585 | \$971,337   | \$1,268,814         | \$1,514,256  |                                                                           |
| 01 GENERAL FUND - 118 MUNICIPAL COURT  |                                |             |             |                     |              |                                                                           |
| 01118-51110                            | REGULAR EMPLOYEES              | \$84,546    | \$101,667   | \$106,945           | \$143,081    | Court Administrator<br>Municipal Court Clerk                              |
| 01118-51140                            | OVERTIME                       | \$41        | \$30        | \$2,000             | \$0          |                                                                           |
| 01118-51210                            | HEALTH INSURANCE PREMIUMS      | \$13,996    | \$37,998    | \$43,566            | \$41,071     |                                                                           |
| 01118-51220                            | LONG TERM DISABILITY           | \$231       | \$271       | \$363               | \$487        |                                                                           |
| 01118-51230                            | BASIC LIFE INSURANCE           | \$193       | \$242       | \$281               | \$363        |                                                                           |
| 01118-51250                            | FICA CONTRIBUTIONS             | \$6,349     | \$7,254     | \$8,334             | \$10,946     |                                                                           |
| 01118-51260                            | RETIREMENT CONTRIBUTIONS       | \$3,761     | \$5,815     | \$7,486             | \$10,016     |                                                                           |
| 01118-51270                            | UNEMPLOYMENT COMPENSATION      | \$168       | \$190       | \$214               | \$286        |                                                                           |
| 01118-51280                            | WORKERS' COMPENSATION          | \$73        | \$92        | \$100               | \$96         |                                                                           |
| 01118-51610                            | SUPPLIES                       | \$530       | \$1,557     | \$5,000             | \$2,000      |                                                                           |
| 01118-51710                            | PROFESSIONAL SERVICES          | \$130,836   | \$133,195   | \$147,000           | \$190,000    | Judge<br>Prosecutor<br>Court Security<br>Translator<br>Clear Subscription |
| 01118-51920                            | RENT/LEASE - EQUIPMENT         | \$1,120     | \$1,504     | \$1,000             | \$1,500      |                                                                           |
| 01118-52410                            | PROFESSIONAL DUES AND MEMBERSH | \$0         | \$100       | \$0                 | \$100        |                                                                           |
| 01118-52420                            | ORGANIZATIONAL DUES AND MEMBER | \$22        | \$0         | \$0                 | \$0          |                                                                           |
| 01118-52810                            | OTHER OPERATING EXPENSE        | \$46        | \$0         | \$5,000             | \$5,000      |                                                                           |
| 01118-52840                            | COURT SERVICES (YOUTH)         | \$0         | \$21,600    | \$30,000            | \$25,000     |                                                                           |
| TOTAL 118 - MUNICIPAL COURT            |                                | \$241,912   | \$311,515   | \$357,289           | \$429,946    |                                                                           |
| 01 GENERAL FUND - 119 LEGAL            |                                |             |             |                     |              |                                                                           |
| 01119-51710                            | PROFESSIONAL SERVICES          | \$350,144   | \$305,847   | \$440,000           | \$440,000    |                                                                           |
| TOTAL 119 - LEGAL                      |                                | \$350,144   | \$305,847   | \$440,000           | \$440,000    |                                                                           |
| 01 GENERAL FUND - 120 NON-DEPARTMENTAL |                                |             |             |                     |              |                                                                           |
| 01120-51275                            | EMPLOYEE HOUSING GRANT         | \$120,000   | \$120,001   | \$120,000           | \$120,000    |                                                                           |
| 01120-51410                            | UTILITIES                      | \$118,787   | \$124,706   | \$132,910           | \$137,176    | 10% increase from 2023 Actual                                             |

# 2025 BUDGET

| Account                                 | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                                                                                                    |
|-----------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01120-51710                             | PROFESSIONAL SERVICES          | \$62,882    | \$128,246   | \$96,500            | \$20,000     | Graphic design and video production                                                                                                                                                                            |
|                                         |                                |             |             |                     | \$75,000     | Mandated virtual disability implementation, Spanish translation, interpretation, meeting facilitation, video captions                                                                                          |
|                                         |                                |             |             |                     | \$2,000      | Miscellaneous website hosting and text message allocation for website                                                                                                                                          |
|                                         |                                |             |             |                     | \$20,000     | System-wide leadership development and succession planning                                                                                                                                                     |
| TOTAL PROFESSIONAL SERVICES             |                                | \$62,882    | \$128,246   | \$96,500            | \$117,000    |                                                                                                                                                                                                                |
| 01120-51810                             | MAINTENANCE & REPAIR           | \$2,137     | \$1,979     | \$5,000             | \$7,500      | Fleet charges                                                                                                                                                                                                  |
| 01120-52420                             | ORGANIZATIONAL DUES AND MEMBER | \$0         | \$6,600     | \$61,939            | \$400        | Downtown Colorado                                                                                                                                                                                              |
|                                         |                                |             |             |                     | \$7,000      | Colorado Association of Municipal Utilities                                                                                                                                                                    |
|                                         |                                |             |             |                     | \$4,000      | Glenwood Springs Chamber Association                                                                                                                                                                           |
|                                         |                                |             |             |                     | \$6,500      | Colorado Communities for Climate Change                                                                                                                                                                        |
|                                         |                                |             |             |                     | \$10,000     | Northwest Colorado Council of Governments (Northwest COGS)                                                                                                                                                     |
|                                         |                                |             |             |                     | \$4,500      | Colorado Association of Ski Towns (CAST)                                                                                                                                                                       |
|                                         |                                |             |             |                     | \$14,000     | Colorado Municipal League (CML)                                                                                                                                                                                |
| TOTAL ORGANIZATIONAL DUES AND MEMBER    |                                | \$0         | \$6,600     | \$61,939            | \$46,400     |                                                                                                                                                                                                                |
| 01120-52510                             | GRANTS                         | \$300,150   | \$21,815    | \$0                 | \$0          |                                                                                                                                                                                                                |
| 01120-52810                             | OTHER OPERATING EXPENSE        | \$2,450     | \$1,600     | \$20,000            | \$2,500      |                                                                                                                                                                                                                |
| 01120-52820                             | TIF TO DDA                     | \$419,443   | \$478,309   | \$502,220           | \$517,291    | Total TIF \$1.275 million                                                                                                                                                                                      |
| 01120-52825                             | ECONOMIC INCENTIVE REBATE      | \$68,882    | \$93,754    | \$101,350           | \$94,139     |                                                                                                                                                                                                                |
| 01120-52845                             | MINE OPPOSITION                | \$31,003    | \$20,897    | \$50,000            | \$50,000     | Special Council for mining rights, projects, lobbying costs, grant administration                                                                                                                              |
| 01120-52865                             | MISC REFUNDS                   | \$288       | \$261       | \$0                 | \$0          |                                                                                                                                                                                                                |
| 01120-52885                             | CITY MGR DISCRETIONARY         | \$171,567   | \$166,010   | \$200,000           | \$200,000    | Includes employee ski passes to Sunlight (10)                                                                                                                                                                  |
| 01120-53415                             | PUBLIC ART                     | \$0         | \$1,000     | \$0                 | \$0          |                                                                                                                                                                                                                |
| 01120-53710                             | CONTRIBUTIONS/DONATION         | \$0         | \$150,000   | \$0                 | \$59,050     | 7 Party MOU contribution to Municipal Grants for Senior Meal Program                                                                                                                                           |
| 01120-53720                             | YOUTH EDUCATIONAL PROGRAMMING  | \$75,000    | \$0         | \$100,000           | \$100,000    | Valley Marijuana Council recommends these funds be "used for education, prevention, and/or treatment of substance abuse and related mental health needs in the community, with a strong tendency toward youth" |
| TOTAL 120 - NON-DEPARTMENTAL            |                                | \$1,372,589 | \$1,315,176 | \$1,389,919         | \$1,451,056  |                                                                                                                                                                                                                |
| <b>01 GENERAL FUND - 121 FACILITIES</b> |                                |             |             |                     |              |                                                                                                                                                                                                                |
| 01121-51110                             | REGULAR EMPLOYEES              | \$343,677   | \$354,701   | \$419,243           | \$387,955    | Facilities Superintendent<br>Custodial Supervisor<br>Custodian I<br>Custodian II<br>Maintenance Technician (2)                                                                                                 |

# 2025 BUDGET

| Account                                 | Account Description            | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request     | Description                                                                                        |
|-----------------------------------------|--------------------------------|------------------|------------------|---------------------|------------------|----------------------------------------------------------------------------------------------------|
| 01121-51120                             | PART-TIME EMPLOYEES            | \$0              | \$10,683         | \$89,000            | \$93,450         |                                                                                                    |
| 01121-51140                             | OVERTIME                       | \$0              | \$12             | \$0                 | \$0              |                                                                                                    |
| 01121-51210                             | HEALTH INSURANCE PREMIUMS      | \$118,433        | \$93,945         | \$122,892           | \$193,321        |                                                                                                    |
| 01121-51220                             | LONG TERM DISABILITY           | \$989            | \$951            | \$1,426             | \$1,319          |                                                                                                    |
| 01121-51230                             | BASIC LIFE INSURANCE           | \$843            | \$863            | \$1,083             | \$984            |                                                                                                    |
| 01121-51250                             | FICA CONTRIBUTIONS             | \$24,796         | \$27,453         | \$38,882            | \$37,042         |                                                                                                    |
| 01121-51260                             | RETIREMENT CONTRIBUTIONS       | \$18,821         | \$16,379         | \$29,347            | \$27,353         |                                                                                                    |
| 01121-51270                             | UNEMPLOYMENT COMPENSATION      | \$661            | \$704            | \$1,525             | \$802            |                                                                                                    |
| 01121-51280                             | WORKERS' COMPENSATION          | \$9,522          | \$5,691          | \$5,000             | \$5,976          |                                                                                                    |
| 01121-51360                             | EMPLOYEE ONBOARDING            | \$30             | \$107            | \$0                 | \$150            |                                                                                                    |
| 01121-51410                             | UTILITIES                      | \$974            | \$1,764          | \$2,200             | \$1,940          | 10% increase from 2023 Actual                                                                      |
| 01121-51610                             | SUPPLIES                       | \$11,309         | \$11,494         | \$12,250            | \$12,750         |                                                                                                    |
| 01121-51710                             | PROFESSIONAL SERVICES          | \$8,750          | \$20,695         | \$18,532            | \$15,000         | Contracted janitorial services, if needed                                                          |
| 01121-51810                             | MAINTENANCE & REPAIR           | \$98,963         | \$84,087         | \$75,500            | \$25,500         | Elevators for Wastewater, City Hall, and downtown.                                                 |
|                                         |                                |                  |                  |                     | \$40,000         | City Hall building maintenance                                                                     |
|                                         |                                |                  |                  |                     | \$7,250          | Downtown parking garage maintenance                                                                |
|                                         |                                |                  |                  |                     | \$4,500          | Equipment maintenance                                                                              |
|                                         |                                |                  |                  |                     | \$5,000          | Fleet maintenance                                                                                  |
|                                         | TOTAL MAINTENANCE & REPAIR     | \$98,963         | \$84,087         | \$75,500            | \$82,250         |                                                                                                    |
| 01121-52210                             | PROFESSIONAL DEVELOPMENT       | \$1,090          | \$162            | \$2,500             | \$3,300          | (2) International Facility Management Association (IFMA), facility management professional courses |
| 01121-52410                             | PROFESSIONAL DUES AND MEMBERSH | \$163            | \$88             | \$0                 | \$750            | International Facility Management Association (IFMA) Membership                                    |
| 01121-52610                             | TECHNOLOGY                     | \$5,441          | \$551            | \$5,400             | \$5,720          | VueWorks and When I Work                                                                           |
| 01121-52810                             | OTHER OPERATING EXPENSE        | (\$2)            | \$395            | \$0                 | \$0              |                                                                                                    |
| <b>TOTAL 121 - FACILITIES</b>           |                                | <b>\$644,459</b> | <b>\$630,724</b> | <b>\$824,780</b>    | <b>\$870,062</b> |                                                                                                    |
| <b>01 GENERAL FUND - 122 RECREATION</b> |                                |                  |                  |                     |                  |                                                                                                    |
| 01122-51110                             | REGULAR EMPLOYEES              | \$214,024        | \$276,668        | \$290,781           | \$314,548        | Recreation Manger<br>Athletics Supervisor<br>Art Supervisor<br>Therapeutic Recreation Supervisor   |
| 01122-51120                             | PART-TIME EMPLOYEES            | \$70,582         | \$137,691        | \$188,956           | \$200,000        |                                                                                                    |
| 01122-51210                             | HEALTH INSURANCE PREMIUMS      | \$41,593         | \$63,642         | \$71,208            | \$97,420         |                                                                                                    |
| 01122-51220                             | LONG TERM DISABILITY           | \$651            | \$824            | \$989               | \$1,069          |                                                                                                    |
| 01122-51230                             | BASIC LIFE INSURANCE           | \$567            | \$748            | \$745               | \$796            |                                                                                                    |
| 01122-51250                             | FICA CONTRIBUTIONS             | \$21,616         | \$31,006         | \$36,699            | \$39,287         |                                                                                                    |
| 01122-51260                             | RETIREMENT CONTRIBUTIONS       | \$6,678          | \$14,080         | \$20,355            | \$22,018         |                                                                                                    |
| 01122-51270                             | UNEMPLOYMENT COMPENSATION      | \$567            | \$811            | \$959               | \$905            |                                                                                                    |
| 01122-51280                             | WORKERS' COMPENSATION          | \$4,058          | \$3,764          | \$5,000             | \$3,952          |                                                                                                    |

# 2025 BUDGET

| Account                             | Account Description            | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request       | Description                                                                                                                                                                                                                                                                                                           |
|-------------------------------------|--------------------------------|------------------|------------------|---------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01122-51360                         | EMPLOYEE ONBOARDING            | \$873            | \$129            | \$1,000             | \$1,000            |                                                                                                                                                                                                                                                                                                                       |
| 01122-51410                         | UTILITIES                      | \$15,085         | \$13,809         | \$19,500            | \$15,190           | 10% increase from 2023 Actual                                                                                                                                                                                                                                                                                         |
| 01122-51610                         | SUPPLIES                       | \$8,518          | \$7,764          | \$66,000            | \$13,000           |                                                                                                                                                                                                                                                                                                                       |
| 01122-51710                         | PROFESSIONAL SERVICES          | \$38,125         | \$51,051         | \$79,371            | \$83,500           | Contracted program instructors for art, tennis, pickleball, martial arts, basketball, and golf                                                                                                                                                                                                                        |
| 01122-51810                         | MAINTENANCE & REPAIR           | \$5,175          | \$2,770          | \$12,000            | \$17,150           |                                                                                                                                                                                                                                                                                                                       |
| 01122-51920                         | RENT/LEASE - EQUIPMENT         | \$269            | \$594            | \$0                 | \$0                |                                                                                                                                                                                                                                                                                                                       |
| 01122-52120                         | EMPLOYMENT POSTING             | \$258            | \$0              | \$500               | \$500              |                                                                                                                                                                                                                                                                                                                       |
| 01122-52210                         | PROFESSIONAL DEVELOPMENT       | \$2,854          | \$4,159          | \$6,000             | \$10,000           | Trainings, conferences, and travel                                                                                                                                                                                                                                                                                    |
| 01122-52410                         | PROFESSIONAL DUES AND MEMBERSH | \$663            | \$733            | \$800               | \$620              | National Recreation and Parks Association and Colorado Parks and Recreation Association memberships                                                                                                                                                                                                                   |
| 01122-52610                         | TECHNOLOGY                     | \$6,219          | \$7,426          | \$9,500             | \$12,850           | RecTrac, PayTrac, When I Work, Music Licensing, Website                                                                                                                                                                                                                                                               |
| 01122-52710                         | CREDIT CARD FEES               | \$0              | \$0              | \$500               | \$0                |                                                                                                                                                                                                                                                                                                                       |
| 01122-52810                         | OTHER OPERATING EXPENSE        | \$115            | \$63             | \$0                 | \$0                |                                                                                                                                                                                                                                                                                                                       |
| 01122-52860                         | SPECIAL EVENTS                 | \$62,042         | \$90,480         | \$150,000           | \$150,000          | Marketing, rentals, supplies, and services for special events (July 4th, Noon Year's Eve, Noche Latina, Music and Movies Under the Bridge, etc.)                                                                                                                                                                      |
| 01122-53310                         | RECREATION PROGRAMMING         | \$29,497         | \$52,179         | \$81,500            | \$66,500           | Athletics, Therapeutic Recreation, and Art Center rental expenses                                                                                                                                                                                                                                                     |
| 01122-53360                         | ART CENTER PROGRAMS            | \$9,240          | \$12,444         | \$28,675            | \$25,675           | Youth, Adult, and Senior Art expenses                                                                                                                                                                                                                                                                                 |
| <b>TOTAL 122 - RECREATION</b>       |                                | <b>\$539,269</b> | <b>\$772,834</b> | <b>\$1,071,038</b>  | <b>\$1,075,980</b> |                                                                                                                                                                                                                                                                                                                       |
| <b>01 GENERAL FUND - 131 POLICE</b> |                                |                  |                  |                     |                    |                                                                                                                                                                                                                                                                                                                       |
| 01131-51110                         | REGULAR EMPLOYEES              | \$2,680,072      | \$2,940,551      | \$3,187,203         | \$3,138,925        | Chief Of Police<br>Police Lieutenant (2)<br>Patrol Sergeant (5)<br>Police Corporal (5)<br>Police Officer I (7)<br>Police Officer II (6)<br>Code Enforcement Officer (2)<br>Crime Analyst - Records Supervisor<br>Executive Specialist - Police Department<br>Sr Police Records Technician<br>Police Records Clerk (2) |
| 01131-51120                         | PART-TIME EMPLOYEES            | \$0              | \$9,909          | \$0                 | \$0                |                                                                                                                                                                                                                                                                                                                       |
| 01131-51130                         | SEASONAL EMPLOYEES             | \$0              | \$0              | \$0                 | \$10,000           |                                                                                                                                                                                                                                                                                                                       |
| 01131-51140                         | OVERTIME                       | \$62,113         | \$69,355         | \$62,000            | \$70,000           |                                                                                                                                                                                                                                                                                                                       |
| 01131-51150                         | STANDBY AND CALLBACK PAY       | \$40,210         | \$38,086         | \$40,000            | \$40,000           |                                                                                                                                                                                                                                                                                                                       |
| 01131-51210                         | HEALTH INSURANCE PREMIUMS      | \$523,408        | \$555,533        | \$702,264           | \$811,920          |                                                                                                                                                                                                                                                                                                                       |
| 01131-51220                         | LONG TERM DISABILITY           | \$6,296          | \$6,561          | \$9,669             | \$9,455            |                                                                                                                                                                                                                                                                                                                       |
| 01131-51230                         | BASIC LIFE INSURANCE           | \$5,432          | \$5,936          | \$7,957             | \$7,815            |                                                                                                                                                                                                                                                                                                                       |
| 01131-51240                         | FPPA DEATH AND DISABILITY INS  | \$58,098         | \$68,132         | \$83,692            | \$85,388           |                                                                                                                                                                                                                                                                                                                       |
| 01131-51250                         | FICA CONTRIBUTIONS             | \$38,715         | \$33,918         | \$47,693            | \$47,729           |                                                                                                                                                                                                                                                                                                                       |
| 01131-51260                         | RETIREMENT CONTRIBUTIONS       | \$171,210        | \$193,256        | \$230,244           | \$227,425          |                                                                                                                                                                                                                                                                                                                       |

# 2025 BUDGET

| Account                   | Account Description            | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                   |
|---------------------------|--------------------------------|--------------------|--------------------|---------------------|--------------------|-------------------------------|
| 01131-51265               | POLICE/FIRE RETIREMENT CONTRIB | \$210,121          | \$229,271          | \$246,690           | \$243,670          |                               |
| 01131-51270               | UNEMPLOYMENT COMPENSATION      | \$5,655            | \$5,872            | \$6,326             | \$6,500            |                               |
| 01131-51280               | WORKERS' COMPENSATION          | \$68,635           | \$89,372           | \$80,000            | \$93,840           |                               |
| 01131-51360               | EMPLOYEE ONBOARDING            | \$4,786            | \$6,656            | \$3,000             | \$5,000            |                               |
| 01131-51410               | UTILITIES                      | \$28,620           | \$29,046           | \$34,280            | \$31,950           | 10% increase from 2023 Actual |
| 01131-51610               | SUPPLIES                       | \$84,154           | \$90,335           | \$90,000            | \$100,000          |                               |
| 01131-51710               | PROFESSIONAL SERVICES          | \$169,478          | \$188,400          | \$145,000           | \$100,000          |                               |
| 01131-51810               | MAINTENANCE & REPAIR           | \$206,311          | \$168,106          | \$180,000           | \$150,000          |                               |
| 01131-51920               | RENT/LEASE - EQUIPMENT         | \$3,093            | \$12,297           | \$4,000             | \$3,000            |                               |
| 01131-52120               | EMPLOYMENT POSTING             | \$2,649            | \$0                | \$3,000             | \$2,500            |                               |
| 01131-52210               | PROFESSIONAL DEVELOPMENT       | \$117,100          | \$53,921           | \$95,000            | \$60,000           |                               |
| 01131-52410               | PROFESSIONAL DUES AND MEMBERSH | \$1,729            | \$1,842            | \$10,000            | \$2,500            |                               |
| 01131-52420               | ORGANIZATIONAL DUES AND MEMBER | \$41               | \$340              | \$1,500             | \$1,500            |                               |
| 01131-52440               | PROFESSIONAL SUBSCRIPTION      | \$150              | \$0                | \$500               | \$0                |                               |
| 01131-52510               | GRANTS                         | \$56,916           | \$61,791           | \$60,000            | \$75,000           |                               |
| 01131-52610               | TECHNOLOGY                     | \$136,377          | \$44,651           | \$150,000           | \$160,000          |                               |
| 01131-52810               | OTHER OPERATING EXPENSE        | \$20,079           | \$8,372            | \$40,000            | \$15,000           |                               |
| 01131-52835               | COMMUNITY OUTREACH             | \$4,979            | \$7,481            | \$7,000             | \$5,000            |                               |
| 01131-53240               | LABORATORY                     | \$74               | \$0                | \$500               | \$0                |                               |
| 01131-53830               | INVESTIGATIONS                 | \$8,731            | \$8,418            | \$10,000            | \$8,500            |                               |
| 01131-53840               | ANIMAL CONTROL                 | \$10,000           | \$8,079            | \$10,000            | \$10,000           |                               |
| 01131-53860               | FIREARMS                       | \$22,126           | \$31,233           | \$25,000            | \$25,000           |                               |
| 01131-59520               | CAPITAL OUTLAY                 | \$17,549           | \$0                | \$0                 | \$0                |                               |
| <b>TOTAL 131 - POLICE</b> |                                | <b>\$4,764,908</b> | <b>\$4,966,719</b> | <b>\$5,572,518</b>  | <b>\$5,547,617</b> |                               |

## 01 GENERAL FUND - 141 COMMUNITY DEVELOPMENT

|             |                           |           |           |           |           |                                                                                                                                                                                                                                                     |
|-------------|---------------------------|-----------|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01141-51110 | REGULAR EMPLOYEES         | \$453,485 | \$510,647 | \$671,803 | \$708,084 | Economic/Community Development Director<br>Long Range Principal Planner<br>Senior Planner (2)<br>Neighborhood Services Specialist (50%)<br>Building Permit Technician (50%)<br>Development Engineer<br>Economic Specialist<br>Housing Manager (50%) |
| 01141-51140 | OVERTIME                  | \$0       | \$34      | \$0       | \$0       |                                                                                                                                                                                                                                                     |
| 01141-51210 | HEALTH INSURANCE PREMIUMS | \$86,990  | \$85,253  | \$126,500 | \$125,889 |                                                                                                                                                                                                                                                     |
| 01141-51220 | LONG TERM DISABILITY      | \$1,269   | \$1,334   | \$2,177   | \$2,243   |                                                                                                                                                                                                                                                     |
| 01141-51230 | BASIC LIFE INSURANCE      | \$1,060   | \$1,156   | \$1,585   | \$1,791   |                                                                                                                                                                                                                                                     |
| 01141-51250 | FICA CONTRIBUTIONS        | \$33,917  | \$38,644  | \$51,393  | \$54,168  |                                                                                                                                                                                                                                                     |
| 01141-51260 | RETIREMENT CONTRIBUTIONS  | \$25,663  | \$29,317  | \$47,026  | \$49,566  |                                                                                                                                                                                                                                                     |

# 2025 BUDGET

| Account                                                       | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                   |
|---------------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|-----------------------------------------------------------------------------------------------|
| 01141-51270                                                   | UNEMPLOYMENT COMPENSATION      | \$893       | \$1,010     | \$1,375             | \$1,417      |                                                                                               |
| 01141-51280                                                   | WORKERS' COMPENSATION          | \$1,349     | \$826       | \$1,250             | \$868        |                                                                                               |
| 01141-51360                                                   | EMPLOYEE ONBOARDING            | \$36        | \$18        | \$0                 | \$0          |                                                                                               |
| 01141-51410                                                   | UTILITIES                      | \$696       | \$894       | \$835               | \$894        | 10% increase from 2023 Actual                                                                 |
| 01141-51610                                                   | SUPPLIES                       | \$5,774     | \$3,146     | \$10,000            | \$5,000      |                                                                                               |
| 01141-51710                                                   | PROFESSIONAL SERVICES          | \$280,159   | \$154,374   | \$205,644           | \$10,000     | River corridor master plan Phase I                                                            |
|                                                               |                                |             |             |                     | \$3,000      | Municipal code document updates                                                               |
| TOTAL PROFESSIONAL SERVICES                                   |                                | \$280,159   | \$154,374   | \$205,644           | \$13,000     |                                                                                               |
| 01141-51920                                                   | RENT/LEASE - EQUIPMENT         | \$1,798     | \$1,766     | \$3,000             | \$2,500      |                                                                                               |
| 01141-52110                                                   | PUBLIC NOTICES                 | \$3,760     | \$1,895     | \$2,000             | \$4,000      |                                                                                               |
| 01141-52120                                                   | EMPLOYMENT POSTING             | \$295       | \$0         | \$500               | \$1,000      |                                                                                               |
| 01141-52130                                                   | SPECIAL EVENT POSTING          | \$646       | \$0         | \$1,000             | \$0          |                                                                                               |
| 01141-52210                                                   | PROFESSIONAL DEVELOPMENT       | \$4,602     | \$3,812     | \$10,000            | \$12,500     |                                                                                               |
| 01141-52410                                                   | PROFESSIONAL DUES AND MEMBERSH | \$2,626     | \$1,266     | \$2,500             | \$2,500      |                                                                                               |
| 01141-52420                                                   | ORGANIZATIONAL DUES AND MEMBER | \$0         | \$350       | \$0                 | \$0          |                                                                                               |
| 01141-52440                                                   | PROFESSIONAL SUBSCRIPTION      | \$80        | \$80        | \$0                 | \$0          |                                                                                               |
| 01141-52510                                                   | GRANTS                         | \$40,000    | \$100,484   | \$60,000            | \$75,000     |                                                                                               |
| 01141-52610                                                   | TECHNOLOGY                     | \$0         | \$0         | \$0                 | \$3,750      | Re-simplify license fees                                                                      |
| 01141-52810                                                   | OTHER OPERATING EXPENSE        | \$7,854     | \$3,431     | \$7,500             | \$10,000     |                                                                                               |
| 01141-52855                                                   | AFFORDABLE HOUSING             | \$36,375    | \$66,021    | \$171,069           | \$65,000     |                                                                                               |
| TOTAL 141 - COMMUNITY DEVELOPMENT                             |                                | \$989,325   | \$1,005,758 | \$1,377,157         | \$1,139,170  |                                                                                               |
| <b>01 GENERAL FUND - 144 ENGINEERING &amp; ADMINISTRATION</b> |                                |             |             |                     |              |                                                                                               |
| 01144-51110                                                   | REGULAR EMPLOYEES              | \$430,546   | \$386,264   | \$416,646           | \$437,471    | City Engineer<br>Assistant City Engineer<br>Transportation Engineer<br>Construction Inspector |
| 01144-51140                                                   | OVERTIME                       | \$34        | \$0         | \$0                 | \$0          |                                                                                               |
| 01144-51210                                                   | HEALTH INSURANCE PREMIUMS      | \$89,697    | \$89,963    | \$119,232           | \$129,962    |                                                                                               |
| 01144-51220                                                   | LONG TERM DISABILITY           | \$1,203     | \$1,067     | \$1,230             | \$1,240      |                                                                                               |
| 01144-51230                                                   | BASIC LIFE INSURANCE           | \$1,047     | \$866       | \$1,050             | \$1,107      |                                                                                               |
| 01144-51250                                                   | FICA CONTRIBUTIONS             | \$31,284    | \$28,199    | \$31,874            | \$33,467     |                                                                                               |
| 01144-51260                                                   | RETIREMENT CONTRIBUTIONS       | \$22,952    | \$15,237    | \$29,166            | \$30,623     |                                                                                               |
| 01144-51270                                                   | UNEMPLOYMENT COMPENSATION      | \$826       | \$719       | \$833               | \$875        |                                                                                               |
| 01144-51280                                                   | WORKERS' COMPENSATION          | \$1,001     | \$1,377     | \$1,200             | \$1,446      |                                                                                               |
| 01144-51360                                                   | EMPLOYEE ONBOARDING            | \$25        | \$68        | \$250               | \$0          |                                                                                               |
| 01144-51410                                                   | UTILITIES                      | \$3,132     | \$3,039     | \$4,000             | \$3,039      | 10% increase from 2023 Actual                                                                 |
| 01144-51610                                                   | SUPPLIES                       | \$1,129     | \$2,098     | \$2,500             | \$4,000      |                                                                                               |
| 01144-51710                                                   | PROFESSIONAL SERVICES          | \$220,352   | \$81,616    | \$214,000           | \$50,000     | General surveying and Geotech work                                                            |
| 01144-51810                                                   | MAINTENANCE & REPAIR           | \$1,799     | \$1,776     | \$0                 | \$1,500      |                                                                                               |

# 2025 BUDGET

| Account                                             | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                                          |
|-----------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01144-51920                                         | RENT/LEASE - EQUIPMENT         | \$4,102     | \$2,463     | \$4,000             | \$4,000      |                                                                                                                                                      |
| 01144-52110                                         | PUBLIC NOTICES                 | \$0         | \$0         | \$100               | \$500        |                                                                                                                                                      |
| 01144-52120                                         | EMPLOYMENT POSTING             | \$0         | \$0         | \$200               | \$0          |                                                                                                                                                      |
| 01144-52140                                         | PROCUREMENT ADVERTISING        | \$0         | \$0         | \$250               | \$0          |                                                                                                                                                      |
| 01144-52210                                         | PROFESSIONAL DEVELOPMENT       | \$4,553     | \$1,515     | \$7,000             | \$10,000     |                                                                                                                                                      |
| 01144-52410                                         | PROFESSIONAL DUES AND MEMBERSH | \$0         | \$60        | \$3,000             | \$1,000      |                                                                                                                                                      |
| 01144-52420                                         | ORGANIZATIONAL DUES AND MEMBER | \$0         | \$0         | \$0                 | \$500        |                                                                                                                                                      |
| 01144-52440                                         | PROFESSIONAL SUBSCRIPTION      | \$2,681     | \$0         | \$0                 | \$250        |                                                                                                                                                      |
| 01144-52610                                         | TECHNOLOGY                     | \$0         | \$3,350     | \$0                 | \$6,000      |                                                                                                                                                      |
| 01144-52810                                         | OTHER OPERATING EXPENSE        | \$847       | \$2,632     | \$700               | \$1,000      |                                                                                                                                                      |
| <b>TOTAL 144 - ENGINEERING &amp; ADMINISTRATION</b> |                                | \$817,209   | \$622,309   | \$837,231           | \$717,980    |                                                                                                                                                      |
| <b>01 GENERAL FUND - 145 BUILDING INSPECTION</b>    |                                |             |             |                     |              |                                                                                                                                                      |
| 01145-51110                                         | REGULAR EMPLOYEES              | \$206,075   | \$208,866   | \$229,549           | \$237,920    | Building Official<br>Building Inspector II<br>Building Permit Technician (50%)                                                                       |
| 01145-51140                                         | OVERTIME                       | \$258       | \$235       | \$0                 | \$0          |                                                                                                                                                      |
| 01145-51210                                         | HEALTH INSURANCE PREMIUMS      | \$56,015    | \$57,237    | \$69,258            | \$62,542     |                                                                                                                                                      |
| 01145-51220                                         | LONG TERM DISABILITY           | \$598       | \$560       | \$720               | \$730        |                                                                                                                                                      |
| 01145-51230                                         | BASIC LIFE INSURANCE           | \$441       | \$432       | \$584               | \$602        |                                                                                                                                                      |
| 01145-51250                                         | FICA CONTRIBUTIONS             | \$14,918    | \$14,976    | \$17,561            | \$18,254     |                                                                                                                                                      |
| 01145-51260                                         | RETIREMENT CONTRIBUTIONS       | \$13,116    | \$14,414    | \$16,069            | \$16,703     |                                                                                                                                                      |
| 01145-51270                                         | UNEMPLOYMENT COMPENSATION      | \$402       | \$392       | \$459               | \$477        |                                                                                                                                                      |
| 01145-51280                                         | WORKERS' COMPENSATION          | \$3,199     | \$2,938     | \$2,100             | \$3,085      |                                                                                                                                                      |
| 01145-51360                                         | EMPLOYEE ONBOARDING            | \$10        | \$0         | \$0                 | \$0          |                                                                                                                                                      |
| 01145-51410                                         | UTILITIES                      | \$528       | \$488       | \$600               | \$537        | 10% increase from 2023 Actual                                                                                                                        |
| 01145-51610                                         | SUPPLIES                       | \$3,021     | \$371       | \$5,000             | \$5,000      |                                                                                                                                                      |
| 01145-51710                                         | PROFESSIONAL SERVICES          | \$0         | \$10,551    | \$0                 | \$10,000     |                                                                                                                                                      |
| 01145-51810                                         | MAINTENANCE & REPAIR           | \$1,654     | \$1,453     | \$5,000             | \$2,500      |                                                                                                                                                      |
| 01145-52120                                         | EMPLOYMENT POSTING             | \$0         | \$0         | \$500               | \$0          |                                                                                                                                                      |
| 01145-52210                                         | PROFESSIONAL DEVELOPMENT       | \$3,976     | \$2,799     | \$3,000             | \$2,500      |                                                                                                                                                      |
| 01145-52410                                         | PROFESSIONAL DUES AND MEMBERSH | \$31        | \$66        | \$500               | \$500        |                                                                                                                                                      |
| 01145-52810                                         | OTHER OPERATING EXPENSE        | \$0         | \$269       | \$2,000             | \$1,000      |                                                                                                                                                      |
| <b>TOTAL 145 - BUILDING INSPECTION</b>              |                                | \$304,240   | \$316,045   | \$352,900           | \$362,350    |                                                                                                                                                      |
| <b>01 GENERAL FUND - 153 STREETS &amp; ALLEYS</b>   |                                |             |             |                     |              |                                                                                                                                                      |
| 01153-51110                                         | REGULAR EMPLOYEES              | \$561,810   | \$520,769   | \$589,378           | \$604,849    | Streets Superintendent<br>Street Crew Leader<br>Sign Shop Technician II<br>Street Maintenance Operator III (2)<br>Street Maintenance Operator II (4) |

# 2025 BUDGET

| Account     | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                   |
|-------------|--------------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------------------------------------------------------|
| 01153-51120 | PART-TIME EMPLOYEES            | \$13,745    | \$0         | \$0                 | \$0          |                                                                                                               |
| 01153-51140 | OVERTIME                       | \$4,368     | \$3,511     | \$5,000             | \$7,000      |                                                                                                               |
| 01153-51150 | STANDBY AND CALLBACK PAY       | \$20,875    | \$18,935    | \$20,000            | \$20,000     |                                                                                                               |
| 01153-51210 | HEALTH INSURANCE PREMIUMS      | \$149,028   | \$108,983   | \$145,356           | \$167,175    |                                                                                                               |
| 01153-51220 | LONG TERM DISABILITY           | \$1,488     | \$1,199     | \$2,001             | \$2,058      |                                                                                                               |
| 01153-51230 | BASIC LIFE INSURANCE           | \$1,273     | \$1,072     | \$1,512             | \$1,529      |                                                                                                               |
| 01153-51250 | FICA CONTRIBUTIONS             | \$45,282    | \$41,052    | \$47,000            | \$48,524     |                                                                                                               |
| 01153-51260 | RETIREMENT CONTRIBUTIONS       | \$30,878    | \$31,087    | \$43,005            | \$44,401     |                                                                                                               |
| 01153-51270 | UNEMPLOYMENT COMPENSATION      | \$1,204     | \$1,073     | \$1,178             | \$1,269      |                                                                                                               |
| 01153-51280 | WORKERS' COMPENSATION          | \$24,945    | \$23,371    | \$25,000            | \$24,539     |                                                                                                               |
| 01153-51290 | OTHER EMPLOYEE BENEFITS        | \$2         | \$0         | \$0                 | \$0          |                                                                                                               |
| 01153-51360 | EMPLOYEE ONBOARDING            | \$71        | \$72        | \$100               | \$100        |                                                                                                               |
| 01153-51380 | UNIFORM ALLOWANCE              | \$365       | \$4,549     | \$5,000             | \$5,500      |                                                                                                               |
| 01153-51410 | UTILITIES                      | \$193,834   | \$212,430   | \$215,000           | \$265,000    | 10% increase from 2023 Actual, includes street light power, gas, water, sewer and electric for the facilities |
| 01153-51610 | SUPPLIES                       | \$38,745    | \$57,562    | \$40,000            | \$25,000     |                                                                                                               |
| 01153-51710 | PROFESSIONAL SERVICES          | \$928       | \$13,774    | \$34,500            | \$7,500      | Site planning and survey needs                                                                                |
| 01153-51810 | MAINTENANCE & REPAIR           | \$224,604   | \$403,701   | \$250,000           | \$250,000    |                                                                                                               |
| 01153-51920 | RENT/LEASE - EQUIPMENT         | \$1,797     | \$1,184     | \$7,500             | \$2,500      |                                                                                                               |
| 01153-51930 | RENT/LEASE - BUILDING          | \$31,510    | \$31,510    | \$0                 | \$0          |                                                                                                               |
| 01153-52120 | EMPLOYMENT POSTING             | \$0         | \$1,495     | \$0                 | \$0          |                                                                                                               |
| 01153-52210 | PROFESSIONAL DEVELOPMENT       | \$5,868     | \$24,015    | \$7,500             | \$15,000     |                                                                                                               |
| 01153-52410 | PROFESSIONAL DUES AND MEMBERSH | \$370       | \$0         | \$400               | \$500        |                                                                                                               |
| 01153-52420 | ORGANIZATIONAL DUES AND MEMBER | \$0         | \$0         | \$400               | \$0          |                                                                                                               |
| 01153-52610 | TECHNOLOGY                     | \$10,121    | \$1,445     | \$3,500             | \$7,500      | VUE Works and radios                                                                                          |
| 01153-52810 | OTHER OPERATING EXPENSE        | \$18,200    | \$11,885    | \$2,500             | \$10,000     |                                                                                                               |
| 01153-52870 | FLOOD CONTROL/HAZARDOUS WASTE  | \$0         | \$0         | \$2,000             | \$4,000      |                                                                                                               |

## TOTAL 153 - STREETS & ALLEYS

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| \$1,381,310 | \$1,514,673 | \$1,447,830 | \$1,513,944 |
|-------------|-------------|-------------|-------------|

## 01 GENERAL FUND - 154 PARKS & CEMETERY

|             |                     |           |           |           |           |                                                                                                                                                                                            |
|-------------|---------------------|-----------|-----------|-----------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01154-51110 | REGULAR EMPLOYEES   | \$662,606 | \$697,906 | \$779,584 | \$813,694 | Parks Superintendent<br>Parks Supervisor<br>Downtown Parks/Public Spaces Supervisor<br>Trails and Open Space Supervisor<br>Parks Maintenance Worker III<br>Parks Maintenance Worker II (8) |
| 01154-51120 | PART-TIME EMPLOYEES | \$94,789  | \$225,342 | \$184,000 | \$181,545 | Parks - 2 part-time, Trails - 1 part-time, Downtown - 2 part-time                                                                                                                          |
| 01154-51130 | SEASONAL EMPLOYEES  | \$42,203  | \$41,942  | \$0       | \$129,675 | Parks - 2 seasonal, Trails - 2 seasonal, Downtown - 1 seasonal                                                                                                                             |
| 01154-51140 | OVERTIME            | \$487     | \$1,219   | \$0       | \$2,000   |                                                                                                                                                                                            |

# 2025 BUDGET

| Account     | Account Description         | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                            |
|-------------|-----------------------------|-------------|-------------|---------------------|--------------|------------------------------------------------------------------------------------------------------------------------|
| 01154-51150 | STANDBY AND CALLBACK PAY    | \$1,086     | \$4,333     | \$0                 | \$5,000      |                                                                                                                        |
| 01154-51210 | HEALTH INSURANCE PREMIUMS   | \$192,430   | \$206,286   | \$256,896           | \$297,072    |                                                                                                                        |
| 01154-51220 | LONG TERM DISABILITY        | \$1,821     | \$1,808     | \$2,647             | \$2,765      |                                                                                                                        |
| 01154-51230 | BASIC LIFE INSURANCE        | \$1,588     | \$1,662     | \$2,015             | \$2,058      |                                                                                                                        |
| 01154-51250 | FICA CONTRIBUTIONS          | \$59,987    | \$72,992    | \$73,715            | \$86,804     |                                                                                                                        |
| 01154-51260 | RETIREMENT CONTRIBUTIONS    | \$35,066    | \$38,523    | \$54,571            | \$57,645     |                                                                                                                        |
| 01154-51270 | UNEMPLOYMENT COMPENSATION   | \$1,602     | \$1,910     | \$1,560             | \$2,183      |                                                                                                                        |
| 01154-51280 | WORKERS' COMPENSATION       | \$34,655    | \$28,940    | \$29,000            | \$30,387     |                                                                                                                        |
| 01154-51360 | EMPLOYEE ONBOARDING         | \$230       | \$338       | \$0                 | \$0          |                                                                                                                        |
| 01154-51380 | UNIFORM ALLOWANCE           | \$729       | \$4,754     | \$4,200             | \$4,550      |                                                                                                                        |
| 01154-51410 | UTILITIES                   | \$301,146   | \$317,535   | \$313,500           | \$70,547     | Downtown trash compactor service and maintenance                                                                       |
|             |                             |             |             |                     | \$238,000    | Water and sewer estimated 40% fee increase from 2024                                                                   |
|             |                             |             |             |                     | \$4,200      | Natural gas                                                                                                            |
|             |                             |             |             |                     | \$45,150     | Electric                                                                                                               |
|             |                             |             |             |                     | \$238,560    | Trash service for Parks building, Sayre, Veltus, and Two Rivers and contracted hand picked cans                        |
|             |                             |             |             |                     | \$3,150      | Landfill                                                                                                               |
|             |                             |             |             |                     | \$12,000     | Communications                                                                                                         |
|             | TOTAL UTILITIES             | \$301,146   | \$317,535   | \$313,500           | \$611,607    |                                                                                                                        |
| 01154-51610 | SUPPLIES                    | \$66,505    | \$54,000    | \$51,585            | \$41,000     |                                                                                                                        |
| 01154-51710 | PROFESSIONAL SERVICES       | \$45,219    | \$165,101   | \$122,942           | \$7,000      | Mosquito abatement program                                                                                             |
|             |                             |             |             |                     | \$73,000     | Downtown tree lighting - Grand Ave for 2025                                                                            |
|             | TOTAL PROFESSIONAL SERVICES | \$45,219    | \$165,101   | \$122,942           | \$80,000     |                                                                                                                        |
| 01154-51810 | MAINTENANCE & REPAIR        | \$246,313   | \$354,481   | \$875,000           | \$21,750     | Vegetation management for noxious weeds in parks, rights-of-way, and public/open spaces                                |
|             |                             |             |             |                     | \$195,300    | Parks building, fleet, and equipment maintenance                                                                       |
|             |                             |             |             |                     | \$26,250     | Encampment clean-ups                                                                                                   |
|             |                             |             |             |                     | \$30,000     | Right-of-way areas maintenance                                                                                         |
|             |                             |             |             |                     | \$273,218    | Parks maintenance, landscape, and irrigation, Includes contracted mowing and janitorial services in some locations     |
|             |                             |             |             |                     | \$81,571     | Downtown maintenance, landscape, and irrigation. Includes contracted mowing and janitorial services in some locations. |
|             |                             |             |             |                     | \$17,850     | Trails and open space maintenance                                                                                      |
|             | TOTAL MAINTENANCE & REPAIR  | \$246,313   | \$354,481   | \$875,000           | \$645,939    |                                                                                                                        |
| 01154-51910 | RENT/LEASE - LAND           | \$600       | \$600       | \$0                 | \$610        | 7th Street Esplanade and Boy Scout Trail                                                                               |
| 01154-51920 | RENT/LEASE - EQUIPMENT      | \$41,940    | \$60,514    | \$36,650            | \$48,000     | Equipment, copier, and portalets                                                                                       |

# 2025 BUDGET

| Account                                          | Account Description            | 2022 Actual         | 2023 Actual         | 2024 Revised Budget | 2025 Request        | Description                                                                             |
|--------------------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------------------------------------------------------------|
| 01154-52120                                      | EMPLOYMENT POSTING             | \$258               | \$0                 | \$500               | \$500               |                                                                                         |
| 01154-52210                                      | PROFESSIONAL DEVELOPMENT       | \$10,818            | \$8,704             | \$12,500            | \$12,500            | Trainings, conferences, and travel                                                      |
| 01154-52410                                      | PROFESSIONAL DUES AND MEMBERSH | \$438               | \$622               | \$500               | \$620               | National Recreation and Parks Association and Colorado Parks and Recreation Association |
| 01154-52420                                      | ORGANIZATIONAL DUES AND MEMBER | \$355               | \$0                 | \$0                 | \$0                 |                                                                                         |
| 01154-52610                                      | TECHNOLOGY                     | \$7,584             | \$1,980             | \$10,000            | \$8,350             | VueWorks, When I Work, OpenSnow, Garmin, AutoCad, Rainbird i-Central                    |
| 01154-52810                                      | OTHER OPERATING EXPENSE        | \$369               | \$2,817             | \$0                 | \$0                 |                                                                                         |
| 01154-56210                                      | REPURCHASE OF CEMETERY PLOTS   | \$500               | \$0                 | \$5,000             | \$5,000             |                                                                                         |
| <b>TOTAL 154 - PARKS &amp; CEMETERY</b>          |                                | <b>\$1,851,323</b>  | <b>\$2,294,310</b>  | <b>\$2,816,365</b>  | <b>\$3,069,504</b>  |                                                                                         |
| <b>01 GENERAL FUND - 999 INTERFUND TRANSFERS</b> |                                |                     |                     |                     |                     |                                                                                         |
| 01999-55925                                      | TRANSFER TO STREET TAX FUND    | \$0                 | \$2,495,903         | \$0                 | \$0                 |                                                                                         |
| 01999-55960                                      | TRANSFER TO FIRE & EMS         | \$3,109,850         | \$3,361,786         | \$3,213,863         | \$2,083,492         | Transfer property tax to Fire/EMS                                                       |
|                                                  |                                |                     |                     |                     | \$1,582,583         | Current estimate of shortfall in Fire/EMS                                               |
| TOTAL TRANSFER TO FIRE & EMS                     |                                | \$3,109,850         | \$3,361,786         | \$3,213,863         | \$3,666,075         |                                                                                         |
| 01999-55970                                      | TRANSFER TO EMERG SVCS         | \$657,445           | \$922,390           | \$1,223,957         | \$839,575           |                                                                                         |
| <b>TOTAL 999 - INTERFUND TRANSFERS</b>           |                                | <b>\$3,767,295</b>  | <b>\$6,780,079</b>  | <b>\$4,437,820</b>  | <b>\$4,505,650</b>  |                                                                                         |
| <b>TOTAL 01 GENERAL FUND</b>                     |                                | <b>\$23,039,492</b> | <b>\$27,461,298</b> | <b>\$28,368,136</b> | <b>\$29,225,742</b> |                                                                                         |

## TOURISM FUND

|                                  | 2020<br>Actual       | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Actual       | 2024<br>Forecast     | 2025<br>Budget       |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue                          | \$846,596            | \$1,464,954          | \$1,650,189          | \$1,727,738          | \$1,750,500          | \$1,755,000          |
| Expenditures                     | <u>(\$1,127,323)</u> | <u>(\$1,011,746)</u> | <u>(\$1,261,894)</u> | <u>(\$1,733,395)</u> | <u>(\$2,018,638)</u> | <u>(\$2,037,504)</u> |
| Change in Fund Balance           | <u>(\$280,727)</u>   | \$453,208            | \$388,295            | <u>(\$5,657)</u>     | <u>(\$268,138)</u>   | <u>(\$282,504)</u>   |
| Beginning Fund Balance           | \$495,905            | \$215,178            | \$668,386            | \$1,056,681          | \$1,051,024          | \$782,886            |
| Ending Fund Balance              | \$215,178            | \$668,386            | \$1,056,681          | \$1,051,024          | \$782,886            | \$500,382            |
| Reserves:                        |                      |                      |                      |                      |                      |                      |
| *15% of Revenue; Council imposed | <u>(\$126,989)</u>   | <u>(\$192,040)</u>   | <u>(\$237,885)</u>   | <u>(\$257,473)</u>   | <u>(\$262,575)</u>   | <u>(\$263,250)</u>   |
| Available Fund Balance           | \$88,189             | \$476,346            | \$818,796            | \$793,551            | \$520,311            | \$237,132            |

Cash as of 12/31/2023                      \$939,045

7.5% of Budget Revenue goes to grants recommended to Council by the Financial Advisory Board

7.5% of Budget Revenue is transferred to a General Fund reserve to offset impact of tourism

# 2025 BUDGET

| Account                                   | Account Description | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description |
|-------------------------------------------|---------------------|--------------------|--------------------|---------------------|--------------------|-------------|
| <b>05 TOURISM PROMOTION - 00020 TAXES</b> |                     |                    |                    |                     |                    |             |
| 0500020-41410                             | ACCOMODATIONS TAX   | \$1,650,044        | \$1,725,665        | \$1,750,000         | \$1,750,000        |             |
| <b>TOTAL 00020 - TAXES</b>                |                     | <u>\$1,650,044</u> | <u>\$1,725,665</u> | <u>\$1,750,000</u>  | <u>\$1,750,000</u> |             |
| <b>05 TOURISM PROMOTION - 00060 OTHER</b> |                     |                    |                    |                     |                    |             |
| 0500060-43510                             | INTEREST            | \$145              | \$2,073            | \$500               | \$5,000            |             |
| <b>TOTAL 00060 - OTHER</b>                |                     | <u>\$145</u>       | <u>\$2,073</u>     | <u>\$500</u>        | <u>\$5,000</u>     |             |
| <b>TOTAL 05 - TOURISM PROMOTION</b>       |                     | <u>\$1,650,188</u> | <u>\$1,727,738</u> | <u>\$1,750,500</u>  | <u>\$1,755,000</u> |             |

Draft

# 2025 BUDGET

| Account                                                  | Account Description            | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                                                                                                                |
|----------------------------------------------------------|--------------------------------|--------------------|--------------------|---------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>05 TOURISM PROMOTION - 111 TOURISM PROMOTION FUND</b> |                                |                    |                    |                     |                    |                                                                                                                                                            |
| 05111-56410                                              | MKTG DIRECTOR SALARY           | \$94,638           | \$98,580           | \$104,495           | \$110,000          |                                                                                                                                                            |
| 05111-56411                                              | MARKETING ASSTISTANT           | \$57,200           | \$60,632           | \$64,270            | \$70,000           |                                                                                                                                                            |
| 05111-56412                                              | PAYROLL TAXES-BENEFITS         | \$30,040           | \$31,842           | \$42,191            | \$45,000           | Payroll tax and benefits                                                                                                                                   |
| 05111-56413                                              | VISITOR SERVICES               | \$100,000          | \$100,000          | \$125,000           | \$125,000          |                                                                                                                                                            |
| 05111-56414                                              | PUBLIC RELATIONS               | \$9,623            | \$7,886            | \$7,000             | \$7,750            |                                                                                                                                                            |
| 05111-56415                                              | BROCHURE PRINTING & DIST       | \$37,198           | \$30,088           | \$41,600            | \$41,850           |                                                                                                                                                            |
| 05111-56416                                              | PRINT & OTHER ADVERTISING      | \$715,417          | \$825,603          | \$872,720           | \$854,100          |                                                                                                                                                            |
| 05111-56417                                              | HOSTING                        | \$23,334           | \$23,291           | \$24,149            | \$37,215           |                                                                                                                                                            |
| 05111-56418                                              | CONNECTIVITY SERVICES LISTINGS | \$18,796           | \$24,273           | \$57,000            | \$57,000           |                                                                                                                                                            |
| 05111-56419                                              | DIRECT MAIL/FULLFILLMENT       | \$6,329            | \$8,917            | \$8,000             | \$12,250           |                                                                                                                                                            |
| 05111-56420                                              | TRADE SHOWS                    | \$16,177           | \$1,443            | \$3,000             | \$2,595            |                                                                                                                                                            |
| 05111-56421                                              | ASSOCIATION MEMBERSHIPS        | \$4,518            | \$4,754            | \$11,185            | \$10,525           |                                                                                                                                                            |
| 05111-56422                                              | MISC. ADS AND PROMO            | \$617              | \$1,195            | \$1,250             | \$1,300            |                                                                                                                                                            |
| 05111-56423                                              | TRAVEL                         | \$14,655           | \$14,851           | \$18,140            | \$17,740           |                                                                                                                                                            |
| 05111-56424                                              | SPECIAL EVENTS & MARKETING     | \$8,559            | \$19,845           | \$20,200            | \$25,175           |                                                                                                                                                            |
| 05111-56425                                              | BOOKKEEPING SERVICES           | \$10,500           | \$12,300           | \$12,300            | \$12,500           |                                                                                                                                                            |
| 05111-56426                                              | TRANSFER TO OTHER FUNDS        |                    |                    |                     | \$131,250          | 7.5% of revenue transferred to General Fund to be spent on mitigating the impact of tourism                                                                |
|                                                          |                                |                    |                    |                     | \$50,000           | \$50,000 for special events including 4th of July and New Year's                                                                                           |
|                                                          |                                | \$50,000           | \$422,379          | \$440,281           | \$262,025          | Restroom in the North Landing as part of the park project - transfer to A&I                                                                                |
| TOTAL TRANSFER TO OTHER FUNDS                            |                                | \$50,000           | \$422,379          | \$440,281           | \$443,275          |                                                                                                                                                            |
| 05111-56427                                              | INTERFUND COST OF SERVICE      | \$11,651           | \$12,234           | \$12,601            | \$12,979           |                                                                                                                                                            |
| 05111-56428                                              | OTHER EXPENSE                  | \$2,643            | \$3,177            | \$0                 | \$0                |                                                                                                                                                            |
| 05111-56429                                              | CONSULTANTS                    | \$0                | \$30,105           | \$75,000            | \$70,000           |                                                                                                                                                            |
| 05111-56430                                              | COMMUNITY PROMOTION            | \$50,000           | \$0                | \$78,256            | \$81,250           | Grants for events and organizations that promote or encourage tourism, 7.5% not including \$50,000 for special events including 4th of July and New Year's |
| <b>TOTAL 111 - TOURISM PROMOTION FUND</b>                |                                | <b>\$1,261,893</b> | <b>\$1,733,395</b> | <b>\$2,018,638</b>  | <b>\$2,037,504</b> |                                                                                                                                                            |
| <b>TOTAL 05 - TOURISM PROMOTION</b>                      |                                | <b>\$1,261,893</b> | <b>\$1,733,39</b>  | <b>\$2,018,638</b>  | <b>\$2,037,504</b> |                                                                                                                                                            |

## WORKFORCE HOUSING FUND

|                        | <b>2023</b>  | <b>2024</b>          | <b>2025</b>          |
|------------------------|--------------|----------------------|----------------------|
|                        | <b>Final</b> | <b>Forecast</b>      | <b>Budget</b>        |
| Revenue                | \$1,736,112  | \$1,751,000          | \$1,752,000          |
| Expenditures           | <u>\$0</u>   | <u>(\$1,598,508)</u> | <u>(\$1,012,416)</u> |
| Change in Fund Balance | \$1,736,112  | \$152,492            | \$739,584            |
| Beginning Fund Balance | \$0          | \$1,736,112          | \$1,888,604          |
| Ending Fund Balance    | \$1,736,112  | \$1,888,604          | \$2,628,188          |

Reserves:

|                             |             |             |             |
|-----------------------------|-------------|-------------|-------------|
| Available Fund Balance      | \$1,608,450 | \$1,888,604 | \$2,628,188 |
| Cash Balance as of 12/31/23 | \$1,608,450 |             |             |

# 2025 BUDGET

| Account                                        | Account Description        | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|------------------------------------------------|----------------------------|-------------|-------------|---------------------|--------------|-------------|
| <b>06 WORKFORCE HOUSING FUND - 00020 TAXES</b> |                            |             |             |                     |              |             |
| 0600020-41410                                  | ACCOMMODATIONS HOUSING TAX | (\$0)       | \$1,736,112 | \$1,750,000         | \$1,750,000  |             |
| 0600020-43510                                  | INTEREST                   | (\$0)       | (\$0)       | \$1,000             | \$2,000      |             |
| <b>TOTAL 00020 - TAXES</b>                     |                            | (\$0)       | \$1,736,112 | \$1,751,000         | \$1,752,000  |             |
| <b>TOTAL 06 - WORKFORCE HOUSING FUND</b>       |                            | (\$0)       | \$1,736,112 | \$1,751,000         | \$1,752,000  |             |

Draft

# 2025 BUDGET

| Account                                                  | Account Description       | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                     |
|----------------------------------------------------------|---------------------------|-------------|-------------|---------------------|--------------|-----------------------------------------------------------------|
| <b>06 WORKFORCE HOUSING FUND - 105 WORKFORCE HOUSING</b> |                           |             |             |                     |              |                                                                 |
| 06105-51110                                              | REGULAR EMPLOYEES         | \$0         | \$0         | \$55,000            | \$53,288     | Housing Manager (50%)                                           |
| 06105-51210                                              | HEALTH INSURANCE PREMIUMS | \$0         | \$0         | \$17,000            | \$19,483     |                                                                 |
| 06105-51220                                              | LONG TERM DISABILITY      | \$0         | \$0         | \$187               | \$181        |                                                                 |
| 06105-51230                                              | BASIC LIFE INSURANCE      | \$0         | \$0         | \$13                | \$134        |                                                                 |
| 06105-51250                                              | FICA CONTRIBUTIONS        | \$0         | \$0         | \$4,208             | \$4,076      |                                                                 |
| 06105-51260                                              | RETIREMENT CONTRIBUTIONS  | \$0         | \$0         | \$1,925             | \$3,730      |                                                                 |
| 06105-51270                                              | UNEMPLOYMENT COMPENSATION | \$0         | \$0         | \$110               | \$1,417      |                                                                 |
| 06105-51280                                              | WORKERS' COMPENSATION     | \$0         | \$0         | \$75                | \$107        |                                                                 |
| 06105-51710                                              | PROFESSIONAL SERVICES     | \$0         | \$0         | \$0                 | \$20,000     | Accounting and legal services                                   |
| 06105-53710                                              | CONTRIBUTIONS/DONATIONS   | \$0         | \$0         | \$1,520,000         | \$785,000    | 2025 Contribution to Glenwood Garden, matches 2024 contribution |
|                                                          |                           |             |             |                     | \$75,000     | Down payment assistance grants                                  |
|                                                          |                           |             |             |                     | \$50,000     | Rental assistance program                                       |
| TOTAL CONTRIBUTIONS/DONATIONS                            |                           | \$0         | \$0         | \$1,520,000         | \$910,000    |                                                                 |
| <b>TOTAL 105 - WORKFORCE HOUSING</b>                     |                           | \$0         | \$0         | \$1,598,518         | \$1,012,416  |                                                                 |
| <b>TOTAL 06 - WORKFORCE HOUSING FUND</b>                 |                           | \$0         | \$0         | \$1,598,518         | \$1,012,416  |                                                                 |

## STREET TAX FUND

|                             | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                             | Actual               | Actual               | Actual               | Actual               | Forecast             | Budget               |
| Revenue                     | \$2,785,765          | \$3,232,090          | \$3,791,307          | \$6,573,372          | \$5,648,499          | \$4,128,216          |
| Expenditures                | <u>(\$3,463,192)</u> | <u>(\$2,816,784)</u> | <u>(\$3,251,912)</u> | <u>(\$6,272,187)</u> | <u>(\$6,571,312)</u> | <u>(\$4,707,280)</u> |
| Change in Fund Balance      | (\$677,427)          | \$415,306            | \$539,395            | \$301,185            | (\$922,813)          | (\$579,064)          |
| Beginning Fund Balance      | \$2,454,430          | \$1,777,003          | \$2,192,309          | \$2,731,704          | \$3,032,889          | \$2,110,076          |
| Ending Fund Balance         | \$1,777,003          | \$2,192,309          | \$2,731,704          | \$3,032,889          | \$2,110,076          | \$1,531,012          |
| Reserves:                   |                      |                      |                      |                      |                      |                      |
| Developer Contributions     | (\$25,000)           | (\$25,000)           | (\$25,000)           | (\$25,000)           | (\$25,000)           | (\$25,000)           |
| Springridge Traffic Fees    | (\$249,941)          | (\$282,582)          | (\$307,582)          | (\$282,582)          | (\$307,582)          | (\$282,582)          |
| Available Fund Balance      | \$1,502,062          | \$1,884,727          | \$2,399,122          | \$2,725,307          | \$1,777,494          | \$1,223,430          |
| Cash Balance as of 12/31/23 | \$2,849,364          |                      |                      |                      |                      |                      |

# 2025 BUDGET

| Account                                                       | Account Description            | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                      |
|---------------------------------------------------------------|--------------------------------|--------------------|--------------------|---------------------|--------------------|------------------------------------------------------------------|
| <b>13 STREET TAX FUND - 00020 TAXES</b>                       |                                |                    |                    |                     |                    |                                                                  |
| 1300020-41210                                                 | GENERAL SALES TAX              | \$3,356,178        | \$3,503,255        | \$3,770,669         | \$3,788,771        | Assumes 3% over 2023 actuals for 2024, and 5% over 2024 for 2025 |
| 1300020-41310                                                 | USE TAX                        | \$180,779          | \$191,451          | \$180,779           | \$243,243          | \$1.8 million total across all funds                             |
| <b>TOTAL 00020 - TAXES</b>                                    |                                | <b>\$3,536,957</b> | <b>\$3,694,706</b> | <b>\$3,951,448</b>  | <b>\$4,032,014</b> |                                                                  |
| <b>13 STREET TAX FUND - 00070 TRANSFERS</b>                   |                                |                    |                    |                     |                    |                                                                  |
| 1300070-44310                                                 | TRANSFER FROM CAPITAL PROJECTS | (\$0)              | \$180,000          | (\$0)               | (\$0)              |                                                                  |
| 1300070-44355                                                 | TRANSFER FROM MARIJUANA TAX FU | \$175,000          | (\$0)              | (\$0)               | (\$0)              |                                                                  |
| 1300070-44370                                                 | TRANSFER FROM GENERAL FUND     | (\$0)              | \$2,495,903        | (\$0)               | (\$0)              |                                                                  |
| <b>TOTAL 00070 - TRANSFERS</b>                                |                                | <b>\$175,000</b>   | <b>\$2,675,903</b> | <b>(\$0)</b>        | <b>(\$0)</b>       |                                                                  |
| <b>13 STREET TAX FUND - 00060 OTHER PUBLIC TRANSPORTATION</b> |                                |                    |                    |                     |                    |                                                                  |
| 1315060-41220                                                 | AUDIT REVENUE                  | \$13,611           | \$15,972           | \$40,000            | \$21,202           |                                                                  |
| 1315060-42310                                                 | GRANTS                         | (\$0)              | (\$0)              | \$1,637,051         | (\$0)              |                                                                  |
| 1315060-42420                                                 | CREDIT CARD CONVENIENCE FEES   | \$253              | \$161              | (\$0)               | (\$0)              |                                                                  |
| 1315060-42920                                                 | TRAFFIC IMPACT FEES            | (\$0)              | (\$0)              | \$5,000             | (\$0)              |                                                                  |
| 1315060-42930                                                 | TRAFFIC IMPACT - SPRINGRIDGE   | \$5,743            | (\$0)              | \$10,000            | (\$0)              |                                                                  |
| 1315060-43510                                                 | INTEREST                       | \$56,413           | \$186,629          | \$5,000             | \$75,000           |                                                                  |
| 1315060-44130                                                 | MISCELLANEOUS                  | \$3,330            | (\$0)              | (\$0)               | (\$0)              |                                                                  |
| <b>TOTAL 00060 - OTHER</b>                                    |                                | <b>\$79,350</b>    | <b>\$202,763</b>   | <b>\$1,697,051</b>  | <b>\$96,202</b>    |                                                                  |
| <b>TOTAL 13 - STREET TAX FUND</b>                             |                                | <b>\$3,791,307</b> | <b>\$6,573,372</b> | <b>\$5,648,499</b>  | <b>\$4,128,216</b> |                                                                  |

# 2025 BUDGET

| Account                                         | Account Description                | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                                                                                                                                                   |
|-------------------------------------------------|------------------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>13 STREET TAX FUND - 000 PROJECTS</b>        |                                    |             |             |                     |              |                                                                                                                                                                                                                                                               |
| 1330-60000                                      | PROJECT                            |             |             |                     | \$1,850,000  | Blake Avenue Phase 2, 23rd and Blake from 21st to 23rd                                                                                                                                                                                                        |
|                                                 |                                    |             |             |                     | \$600,000    | Highway 6 & 24 storm sewer and roadway Improvements                                                                                                                                                                                                           |
|                                                 |                                    |             |             |                     | \$115,000    | Sidewalk from Flat Tops to Community Center on south side of Wulfsohn., 305 feet of walkway and two handicapped ramps                                                                                                                                         |
|                                                 |                                    | \$1,468,182 | \$4,311,789 | \$4,856,754         | \$300,000    | Replace 600 LF of Lincolnwood, connect to new section of roadway to cul-de-sac, provide drainage, curb, gutter, asphalt replacement and improve emergency service turnaround                                                                                  |
|                                                 | TOTAL PROJECT                      | \$1,468,182 | \$4,311,789 | \$4,856,754         | \$2,865,000  |                                                                                                                                                                                                                                                               |
|                                                 | <b>TOTAL 000 - PROJECTS</b>        | \$1,468,182 | \$4,311,789 | \$4,856,754         | \$2,865,000  |                                                                                                                                                                                                                                                               |
| <b>13 STREET TAX FUND - 253 STREET TAX FUND</b> |                                    |             |             |                     |              |                                                                                                                                                                                                                                                               |
| 13253-51610                                     | SUPPLIES                           | \$82,782    | \$172,345   | \$100,000           | \$120,000    | Traffic control devices, deicer, thermal plastics, paint, weed killer, etc.                                                                                                                                                                                   |
| 13253-51710                                     | PROFESSIONAL SERVICES              | \$19,067    | \$65,204    | \$115,000           | \$50,000     | Storm sewer survey completion, GIS/VUE Works coordination, survey and quick design for sidewalk project, Sustainable Strategies                                                                                                                               |
| 13253-51810                                     | MAINTENANCE & REPAIR               | \$862,157   | \$866,683   | \$630,000           | \$800,000    | Chip and seal, crack seal, striping, asphalt patching, concrete work, snow removal, signage, signals, guardrail repairs/replacement, vegetation control, sweeping, traffic calming program, safe routes to school program, alleyway replacement program, etc. |
| 13253-51920                                     | RENT/LEASE - EQUIPMENT             | \$0         | \$24,500    | \$0                 | \$7,500      |                                                                                                                                                                                                                                                               |
| 13253-52510                                     | GRANTS                             | \$24,000    | \$59        | \$24,000            | \$0          |                                                                                                                                                                                                                                                               |
| 13253-52610                                     | TECHNOLOGY                         | \$0         | \$3,500     | \$0                 | \$3,500      |                                                                                                                                                                                                                                                               |
| 13253-52710                                     | CREDIT CARD FEES                   | \$953       | \$791       | \$1,000             | \$0          |                                                                                                                                                                                                                                                               |
| 13253-52810                                     | OTHER OPERATING EXPENSE            | \$124       | \$0         | \$5,000             | \$0          |                                                                                                                                                                                                                                                               |
| 13253-52820                                     | TIF TO DDA                         | \$139,813   | \$159,434   | \$167,406           | \$172,428    | Total TIF \$1.275 million                                                                                                                                                                                                                                     |
| 13253-52825                                     | ECONOMIC INCENTIVE REBATE          | \$22,961    | \$31,252    | \$33,784            | \$31,379     |                                                                                                                                                                                                                                                               |
| 13253-53910                                     | PRINCIPAL - BONDS                  | \$285,000   | \$290,000   | \$280,000           | \$305,000    |                                                                                                                                                                                                                                                               |
| 13253-53930                                     | INTEREST - BONDS                   | \$33,858    | \$27,360    | \$29,775            | \$14,022     |                                                                                                                                                                                                                                                               |
| 13253-53960                                     | ADMIN SERVICE FEES                 | \$300       | \$300       | \$0                 | \$0          |                                                                                                                                                                                                                                                               |
| 13253-54310                                     | INTERFUND COST OF SERVICE          | \$312,715   | \$318,969   | \$328,593           | \$338,451    |                                                                                                                                                                                                                                                               |
|                                                 | <b>TOTAL 253 - STREET TAX FUND</b> | \$1,783,730 | \$1,960,398 | \$1,714,558         | \$1,842,280  |                                                                                                                                                                                                                                                               |
|                                                 | <b>TOTAL 13 - STREET TAX FUND</b>  | \$3,251,912 | \$6,272,187 | \$6,571,312         | \$4,707,280  |                                                                                                                                                                                                                                                               |

## MARIJUANA TAX FUND

|                             | 2020<br>Actual     | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Actual     | 2024<br>Forecast   | 2025<br>Budget     |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenue                     | \$458,237          | \$446,890          | \$406,120          | \$330,669          | \$350,000          | \$300,000          |
| Expenditures                | <u>(\$326,998)</u> | <u>(\$435,000)</u> | <u>(\$460,000)</u> | <u>(\$460,000)</u> | <u>(\$361,000)</u> | <u>(\$290,000)</u> |
| Change in Fund Balance      | \$131,239          | \$11,890           | (\$53,880)         | (\$129,331)        | (\$11,000)         | \$10,000           |
| Beginning Fund Balance      | \$177,388          | \$308,627          | \$320,517          | \$266,637          | \$137,306          | \$126,306          |
| Ending Fund Balance         | \$308,627          | \$320,517          | \$266,637          | \$137,306          | \$126,306          | \$136,306          |
| Available Fund Balance      | \$308,627          | \$320,517          | \$266,637          | \$137,306          | \$126,306          | \$136,306          |
| Cash Balance as of 12/31/23 | \$116,165          |                    |                    |                    |                    |                    |

## 2025 BUDGET

| Account                                    | Account Description  | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request     | Description |
|--------------------------------------------|----------------------|------------------|------------------|---------------------|------------------|-------------|
| <b>15 MARIJUANA TAX FUND - 00020 TAXES</b> |                      |                  |                  |                     |                  |             |
| 1500020-41510                              | MARIJUANA SALES TAX  | \$363,422        | \$329,032        | \$350,000           | \$300,000        |             |
| 1500020-41520                              | MARIJUANA EXCISE TAX | \$42,697         | \$1,636          | (\$0)               | (\$0)            |             |
| <b>TOTAL 00020 - TAXES</b>                 |                      | <u>\$406,120</u> | <u>\$330,669</u> | <u>\$350,000</u>    | <u>\$300,000</u> |             |
| <b>TOTAL 15 - MARIJUANA TAX FUND</b>       |                      | <u>\$406,120</u> | <u>\$330,669</u> | <u>\$350,000</u>    | <u>\$300,000</u> |             |

Draft

# 2025 BUDGET

| Account                                               | Account Description                   | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                    |
|-------------------------------------------------------|---------------------------------------|-------------|-------------|---------------------|--------------|------------------------------------------------|
| <b>15 MARIJUANA TAX FUND - 510 MARIJUANA TAX FUND</b> |                                       |             |             |                     |              |                                                |
| 15510-51710                                           | PROFESSIONAL SERVICES                 | \$0         | \$0         | \$1,000             | \$0          |                                                |
| 15510-53710                                           | CONTRIBUTIONS/DONATIONS               | \$0         | \$100,000   | \$150,000           | \$50,000     | Detoxification and rehabilitation              |
|                                                       |                                       |             |             |                     | \$65,000     | Youth mental health counseling                 |
|                                                       | TOTAL CONTRIBUTIONS/DONATIONS         | \$0         | \$100,000   | \$150,000           | \$115,000    |                                                |
| 15510-55925                                           | TRANSFER TO STREET TAX FUND           | \$175,000   | \$0         | \$0                 | \$0          |                                                |
| 15510-55950                                           | TRANSFER TO GENERAL FUND              | \$200,000   | \$260,000   | \$110,000           | \$100,000    | Public information and Community Center passes |
| 15510-55960                                           | TRANSFER TO FIRE & EMS                | \$85,000    | \$100,000   | \$100,000           | \$75,000     | First responder and transport                  |
|                                                       | <b>TOTAL 510 - MARIJUANA TAX FUND</b> | \$460,000   | \$460,000   | \$361,000           | \$290,000    |                                                |
|                                                       | <b>TOTAL 15 - MARIJUANA TAX FUND</b>  | \$460,000   | \$460,000   | \$361,000           | \$290,000    |                                                |

## TOBACCO TAX FUND

|                             | 2020<br>Actual     | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Actual     | 2024<br>Forecast   | 2025<br>Budget     |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenue                     | \$956,641          | \$909,421          | \$833,038          | \$848,732          | \$757,500          | \$652,000          |
| Expenditures                | <u>(\$751,617)</u> | <u>(\$983,282)</u> | <u>(\$660,000)</u> | <u>(\$910,000)</u> | <u>(\$860,000)</u> | <u>(\$665,000)</u> |
| Change in Fund Balance      | \$205,024          | (\$73,861)         | \$173,038          | (\$61,268)         | (\$102,500)        | (\$13,000)         |
| Beginning Fund Balance      | \$0                | \$205,024          | \$131,163          | \$304,201          | \$242,933          | \$140,433          |
| Ending Fund Balance         | \$205,024          | \$131,163          | \$304,201          | \$242,933          | \$140,433          | \$127,433          |
| Available Fund Balance      | \$205,024          | \$131,163          | \$304,201          | \$242,933          | \$140,433          | \$127,433          |
| Cash Balance as of 12/31/23 | \$173,197          |                    |                    |                    |                    |                    |

# 2025 BUDGET

| Account                                        | Account Description         | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request     | Description       |
|------------------------------------------------|-----------------------------|------------------|------------------|---------------------|------------------|-------------------|
| <b>16 TOBACCO TAX - 00020 TAXES</b>            |                             |                  |                  |                     |                  |                   |
| 1600020-41530                                  | TOBACCO SALES TAX           | \$820,538        | \$842,232        | \$750,000           | \$650,000        | Declining revenue |
| <b>TOTAL 00020 - TAXES</b>                     |                             | <u>\$820,538</u> | <u>\$842,232</u> | <u>\$750,000</u>    | <u>\$650,000</u> |                   |
| <b>16 TOBACCO TAX - 00030 PERMITS/LICENSES</b> |                             |                  |                  |                     |                  |                   |
| 1600030-42140                                  | SALES TAX/BUSINESS LICENSES | \$7,500          | \$6,500          | \$7,500             | (\$0)            |                   |
| <b>TOTAL 00030 - PERMITS/LICENSES</b>          |                             | <u>\$7,500</u>   | <u>\$6,500</u>   | <u>\$7,500</u>      | <u>(\$0)</u>     |                   |
| <b>16 TOBACCO TAX - 00060 OTHER</b>            |                             |                  |                  |                     |                  |                   |
| 1600060-43510                                  | INTEREST                    | (\$0)            | (\$0)            | (\$0)               | \$2,000          |                   |
| 1600060-44130                                  | MISCELLANEOUS               | \$5,000          | (\$0)            | (\$0)               | (\$0)            |                   |
| <b>TOTAL 00060 - OTHER</b>                     |                             | <u>\$5,000</u>   | <u>(\$0)</u>     | <u>(\$0)</u>        | <u>\$2,000</u>   |                   |
| <b>TOTAL 16 - TOBACCO TAX</b>                  |                             | <u>\$833,038</u> | <u>\$848,732</u> | <u>\$757,500</u>    | <u>\$652,000</u> |                   |

# 2025 BUDGET

| Account                                         | Account Description      | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                     |
|-------------------------------------------------|--------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------------------------|
| <b>16 TOBACCO TAX - 520 TOBACCO TAX</b>         |                          |             |             |                     |              |                                                                                 |
| 16520-51710                                     | PROFESSIONAL SERVICES    | \$260,000   | \$0         | \$0                 | \$0          |                                                                                 |
| 16520-53710                                     | CONTRIBUTIONS/DONATIONS  |             |             |                     | \$65,000     | Youth mental health counseling                                                  |
|                                                 |                          | \$0         | \$160,000   | \$235,000           | \$50,000     | Detoxification and rehabilitation                                               |
| TOTAL CONTRIBUTIONS/DONATIONS                   |                          | \$0         | \$160,000   | \$235,000           | \$115,000    |                                                                                 |
| TOTAL 520 - TOBACCO TAX                         |                          | \$260,000   | \$160,000   | \$235,000           | \$115,000    |                                                                                 |
| <b>16 TOBACCO TAX - 999 INTERFUND TRANSFERS</b> |                          |             |             |                     |              |                                                                                 |
| 16999-55950                                     | TRANSFER TO GENERAL FUND | \$400,000   | \$750,000   | \$625,000           | \$550,000    | Revenues were \$950k in 2020, \$900k in 2021, \$845k in 2022 and \$842k in 2023 |
| TOTAL 999 - INTERFUND TRANSFERS                 |                          | \$400,000   | \$750,000   | \$625,000           | \$550,000    |                                                                                 |
| TOTAL 16 - TOBACCO TAX                          |                          | \$660,000   | \$910,000   | \$860,000           | \$665,000    |                                                                                 |

## BUS TAX FUND

|                             | 2020<br>Actual       | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Actual       | 2024<br>Forecast     | 2025<br>Budget       |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue                     | \$2,264,487          | \$2,153,771          | \$2,422,146          | \$2,352,955          | \$3,329,378          | \$3,596,667          |
| Expenditures                | <u>(\$1,984,380)</u> | <u>(\$1,490,905)</u> | <u>(\$1,714,219)</u> | <u>(\$2,070,166)</u> | <u>(\$3,450,522)</u> | <u>(\$3,370,103)</u> |
| Change in Fund Balance      | \$280,107            | \$662,866            | \$707,927            | \$282,789            | (\$121,144)          | \$226,564            |
| Beginning Fund Balance      | \$813,784            | \$1,093,891          | \$1,756,757          | \$2,464,684          | \$2,610,590          | \$2,489,446          |
| Ending Fund Balance         | \$1,093,891          | \$1,756,757          | \$2,464,684          | \$2,747,473          | \$2,489,446          | \$2,716,010          |
| Available Fund Balance      | \$1,093,891          | \$1,756,757          | \$2,464,684          | \$2,747,473          | \$2,489,446          | \$2,716,010          |
| Cash Balance as of 12/31/23 | \$2,301,873          |                      |                      |                      |                      |                      |

# 2025 BUDGET

| Account                                                                      | Account Description          | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                      |
|------------------------------------------------------------------------------|------------------------------|--------------------|--------------------|---------------------|--------------------|------------------------------------------------------------------|
| <b>18 BUS TAX FUND - 00020 TAXES</b>                                         |                              |                    |                    |                     |                    |                                                                  |
| 1800020-41210                                                                | GENERAL SALES TAX            | \$1,342,372        | \$1,401,199        | \$1,508,268         | \$1,515,397        | Assumes 3% over 2023 actuals for 2024, and 5% over 2024 for 2025 |
| 1800020-41310                                                                | USE TAX                      | \$72,306           | \$76,575           | \$72,306            | \$97,290           | \$1.8 million total across all funds                             |
| <b>TOTAL 00020 - TAXES</b>                                                   |                              | <b>\$1,414,678</b> | <b>\$1,477,773</b> | <b>\$1,580,574</b>  | <b>\$1,612,687</b> |                                                                  |
| <b>18 BUS TAX FUND - 00040 INTERGOVERNMENTAL</b>                             |                              |                    |                    |                     |                    |                                                                  |
| 1800040-42310                                                                | GRANTS                       | \$985,162          | \$334,863          | \$1,725,304         | \$400,000          | RFTA grant for on-demand transit pilot program                   |
|                                                                              |                              |                    |                    |                     | \$324,000          | 5311 FTA grant                                                   |
|                                                                              |                              |                    |                    |                     | \$580,000          | RFTA grant to fund Ride Glenwood                                 |
|                                                                              |                              |                    |                    |                     | \$660,000          | Carryover - Bus shelter grant (20% city match)                   |
| TOTAL GRANTS                                                                 |                              | \$985,162          | \$334,863          | \$1,725,304         | \$1,964,000        |                                                                  |
| <b>TOTAL 00040 - INTERGOVERNMENTAL</b>                                       |                              | <b>\$985,162</b>   | <b>\$334,863</b>   | <b>\$1,725,304</b>  | <b>\$1,964,000</b> |                                                                  |
| <b>18 BUS TAX FUND - 00050 CHARGE FOR SERVICE/FEES PUBLIC TRANSPORTATION</b> |                              |                    |                    |                     |                    |                                                                  |
| 1815050-42421                                                                | ADVERTISING FEES             | \$11,132           | \$9,384            | \$7,500             | \$7,500            |                                                                  |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                 |                              | <b>\$11,132</b>    | <b>\$9,384</b>     | <b>\$7,500</b>      | <b>\$7,500</b>     |                                                                  |
| <b>18 BUS TAX FUND - 00060 OTHER PUBLIC TRANSPORTATION</b>                   |                              |                    |                    |                     |                    |                                                                  |
| 1815060-41220                                                                | AUDIT REVENUE                | \$5,444            | \$6,389            | \$15,000            | \$8,480            |                                                                  |
| 1815060-42420                                                                | CREDIT CARD CONVENIENCE FEES | \$101              | \$64               | (\$0)               | (\$0)              |                                                                  |
| 1815060-43510                                                                | INTEREST                     | \$271              | \$5,028            | \$1,000             | \$4,000            |                                                                  |
| 1815060-44130                                                                | MISCELLANEOUS                | \$5,358            | \$40,115           | (\$0)               | (\$0)              |                                                                  |
| <b>TOTAL 00060 - OTHER</b>                                                   |                              | <b>\$11,174</b>    | <b>\$51,596</b>    | <b>\$16,000</b>     | <b>\$12,480</b>    |                                                                  |
| <b>TOTAL 18 - BUS TAX FUND</b>                                               |                              | <b>\$2,422,146</b> | <b>\$1,873,617</b> | <b>\$3,329,378</b>  | <b>\$3,596,667</b> |                                                                  |

# 2025 BUDGET

| Account                                   | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                  |
|-------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|--------------------------------------------------------------|
| <b>18 BUS TAX FUND - 000 PROJECTS</b>     |                                |             |             |                     |              |                                                              |
| 1815-60000                                | PROJECTS                       | \$0         | \$63,251    | \$0                 | \$0          |                                                              |
| <b>TOTAL 000 - PROJECTS</b>               |                                | \$0         | \$63,251    | \$0                 | \$0          |                                                              |
| <b>18 BUS TAX FUND - 170 BUS TAX FUND</b> |                                |             |             |                     |              |                                                              |
| 18170-51280                               | WORKERS' COMPENSATION          | \$0         | \$0         | \$198               | \$0          |                                                              |
| 18170-51410                               | UTILITIES                      | \$10,327    | \$11,064    | \$12,400            | \$12,170     | 10% increase from 2023 Actual                                |
| 18170-51710                               | PROFESSIONAL SERVICES          | \$39,591    | \$141,884   | \$200,000           | \$0          |                                                              |
| 18170-52710                               | CREDIT CARD FEES               | \$381       | \$316       | \$0                 | \$0          |                                                              |
| 18170-52810                               | OTHER OPERATING EXPENSE        | \$5,751     | \$2,922     | \$0                 | \$20,000     |                                                              |
| 18170-52820                               | TIF TO DDA                     | \$55,921    | \$63,769    | \$66,962            | \$68,966     | Total TIF \$1.275 million                                    |
| 18170-52825                               | ECONOMIC INCENTIVE REBATE      | \$9,184     | \$12,500    | \$13,514            | \$12,551     |                                                              |
| 18170-53510                               | PROPERTY INSURANCE             | \$7,100     | \$7,200     | \$10,224            | \$8,000      |                                                              |
| 18170-53710                               | CONTRIBUTIONS/DONATIONS        | \$0         | \$100,000   | \$0                 | \$0          |                                                              |
| 18170-54310                               | INTERFUND COST OF SERVICE      | \$136,922   | \$139,660   | \$143,850           | \$148,166    |                                                              |
| 18170-56510                               | FIXED LABOR COSTS              | \$451,476   | \$478,564   | \$489,275           | \$495,000    |                                                              |
| 18170-56515                               | DIRECT LABOR COSTS             | \$491,074   | \$562,390   | \$594,335           | \$585,000    |                                                              |
| 18170-56520                               | EMPLOYEE BUS PASSES            | \$732       | \$0         | \$805               | \$750        |                                                              |
| 18170-56525                               | TDM PROGRAM EXPENSE            | \$447       | \$2,967     | \$500               | \$50,000     |                                                              |
| 18170-56530                               | DIRECT MILEAGE COSTS           | \$239,315   | \$277,067   | \$303,685           | \$330,000    |                                                              |
| 18170-56535                               | ALLOCATED TRAINING & OTHER COS | \$128,872   | \$118,351   | \$130,000           | \$130,000    |                                                              |
| 18170-56540                               | VAN MAINTENANCE                | \$1,278     | \$4,347     | \$1,406             | \$4,500      |                                                              |
| 18170-56545                               | PARA-TRANSTI SERVICE           | \$81,848    | \$30,000    | \$90,033            | \$30,000     |                                                              |
| 18170-56550                               | TRANSIT OPERATIONS PLAN        | \$0         | \$0         | \$0                 | \$75,000     |                                                              |
| 18170-56555                               | ALLOCATED CAPITAL COSTS        | \$53,999    | \$53,915    | \$70,790            | \$75,000     |                                                              |
| 18170-60000                               | PROJECTS                       |             |             |                     | \$500,000    | Micro Transit and Transportation Demand Management           |
|                                           |                                | \$0         | \$0         | \$1,314,365         | \$825,000    | Bus Shelter Improvement Project (80% funded with RFTA grant) |
| <b>TOTAL PROJECTS</b>                     |                                | \$0         | \$0         | \$1,314,365         | \$1,325,000  |                                                              |
| <b>TOTAL 170 - BUS TAX FUND</b>           |                                | \$1,714,219 | \$2,006,915 | \$3,442,342         | \$3,370,103  |                                                              |
| <b>TOTAL 18 - BUS TAX FUND</b>            |                                | \$1,714,21  | \$2,070,166 | \$3,442,342         | \$3,370,103  |                                                              |

## WATER AND WASTEWATER FUND

|                                    | 2020                 | 2021                 | 2022                 | 2023                 | 2024                  | 2025                  |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
|                                    | Actual               | Actual               | Actual               | Actual               | Forecast              | Budget                |
| Revenue                            | \$7,003,974          | \$8,255,788          | \$8,932,641          | \$11,272,150         | \$13,261,925          | \$13,713,500          |
| Expenditures                       | <u>(\$6,618,787)</u> | <u>(\$7,507,488)</u> | <u>(\$7,899,441)</u> | <u>(\$8,449,243)</u> | <u>(\$13,426,141)</u> | <u>(\$13,172,368)</u> |
| Change in Fund Balance             | \$385,187            | \$748,300            | \$1,033,200          | \$2,822,907          | <u>(\$164,216)</u>    | \$541,132             |
| Beginning Fund Balance             | \$35,933,311         | \$36,318,498         | \$37,066,798         | \$38,099,998         | \$40,922,905          | \$40,758,689          |
| Ending Fund Balance                | \$36,318,498         | \$37,066,798         | \$38,099,998         | \$40,922,905         | \$40,758,689          | \$41,299,821          |
| Reserves:                          |                      |                      |                      |                      |                       |                       |
| Debt Covenant Reserves             |                      | <u>(\$3,140,005)</u> | <u>(\$2,940,005)</u> | <u>(\$2,740,005)</u> | <u>(\$2,540,005)</u>  | <u>(\$2,540,005)</u>  |
| Operations and Maintenance Reserve |                      | <u>(\$1,250,000)</u> | <u>(\$1,250,000)</u> | <u>(\$1,250,000)</u> | <u>(\$1,250,000)</u>  | <u>(\$1,250,000)</u>  |
| Restricted Water Fees              |                      | <u>(\$3,007,225)</u> | <u>(\$3,007,225)</u> | <u>(\$3,007,225)</u> | <u>(\$3,007,225)</u>  | <u>(\$3,007,225)</u>  |
| Restricted Sewer Fees              |                      | <u>(\$1,893,175)</u> | <u>(\$1,893,175)</u> | <u>(\$1,893,175)</u> | <u>(\$1,893,175)</u>  | <u>(\$1,893,175)</u>  |
| Available Fund Balance             | \$36,318,498         | \$27,776,393         | \$29,009,593         | \$32,032,500         | \$32,068,284          | \$32,609,416          |
| Cash Balance as of 12/31/23        | \$7,623,886          |                      |                      |                      |                       |                       |

# 2025 BUDGET

| Account                                                                          | Account Description     | 2022 Actual        | 2023 Actual         | 2024 Revised Budget | 2025 Request        | Description |
|----------------------------------------------------------------------------------|-------------------------|--------------------|---------------------|---------------------|---------------------|-------------|
| <b>21 WATER, SEWER AND SANITATION - 00050 CHARGE FOR SERVICE/FEES WATER</b>      |                         |                    |                     |                     |                     |             |
| 2146050-42520                                                                    | SEWER USER FEES         | \$4,184,267        | \$4,060,164         | \$4,600,000         | \$5,400,000         |             |
| 2146050-42540                                                                    | SEWER TAP FEES          | (\$0)              | \$38,223            | (\$0)               | (\$0)               |             |
| 2146050-42580                                                                    | SEWER IMPROVEMENT FEES  | \$315,416          | \$757,750           | \$826,382           | \$1,750,000         |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                     |                         | <b>\$4,499,683</b> | <b>\$4,856,137</b>  | <b>\$5,426,382</b>  | <b>\$7,150,000</b>  |             |
| <b>21 WATER, SEWER AND SANITATION - 00060 OTHER WATER</b>                        |                         |                    |                     |                     |                     |             |
| 2145060-42310                                                                    | GRANTS                  | \$378,040          | \$435,058           | \$1,900,000         | \$1,000,000         |             |
| 2145060-43510                                                                    | INTEREST                | \$43,145           | \$146,449           | \$35,000            | \$45,000            |             |
| 2145060-43650                                                                    | MISCELLANEOUS LEASE     | \$840              | \$840               | (\$0)               | (\$0)               |             |
| 2145060-43910                                                                    | COST REIMBURSEMENTS     | (\$0)              | \$475,000           | (\$0)               | (\$0)               |             |
| 2145060-43920                                                                    | INSURANCE REIMBURSEMENT | \$2,265            | \$84,068            | \$3,000             | (\$0)               |             |
| 2145060-44130                                                                    | MISCELLANEOUS           | \$613              | \$4,237             | (\$0)               | (\$0)               |             |
| <b>TOTAL 00060 - OTHER</b>                                                       |                         | <b>\$424,903</b>   | <b>\$1,145,652</b>  | <b>\$1,938,000</b>  | <b>\$1,045,000</b>  |             |
| <b>21 WATER, SEWER AND SANITATION - 00050 CHARGE FOR SERVICE/FEES WASTEWATER</b> |                         |                    |                     |                     |                     |             |
| 2145050-42510                                                                    | WATER USER FEES         | \$4,148,148        | \$4,430,188         | \$4,900,000         | \$5,100,000         |             |
| 2145050-42550                                                                    | METER SALES             | \$27,206           | \$25,094            | \$20,000            | \$15,000            |             |
| 2145050-42560                                                                    | SERVICE CONNECT FEES    | \$3,300            | \$4,550             | \$3,000             | \$3,500             |             |
| 2145050-42570                                                                    | WATER IMPROVEMENT FEES  | \$344,301          | \$770,062           | \$974,543           | \$400,000           |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                     |                         | <b>\$4,522,955</b> | <b>\$5,229,894</b>  | <b>\$5,897,543</b>  | <b>\$5,518,500</b>  |             |
| <b>21 WATER, SEWER AND SANITATION - 00060 OTHER WASTEWATER</b>                   |                         |                    |                     |                     |                     |             |
| 2146060-43920                                                                    | INSURANCE REIMBURSEMENT | (\$0)              | \$40,468            | (\$0)               | (\$0)               |             |
| <b>TOTAL 00060 - OTHER</b>                                                       |                         | <b>(\$0)</b>       | <b>\$40,468</b>     | <b>(\$0)</b>        | <b>(\$0)</b>        |             |
| <b>TOTAL 21 - WATER, SEWER AND SANITATION</b>                                    |                         | <b>\$9,447,541</b> | <b>\$11,272,150</b> | <b>\$13,261,925</b> | <b>\$13,713,500</b> |             |

# 2025 BUDGET

| Account | Account Description | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|---------|---------------------|-------------|-------------|---------------------|--------------|-------------|
|---------|---------------------|-------------|-------------|---------------------|--------------|-------------|

## 21 WATER, SEWER AND SANITATION - 000 PROJECTS

|            |                             |             |             |             |             |                                                                                  |
|------------|-----------------------------|-------------|-------------|-------------|-------------|----------------------------------------------------------------------------------|
| 2145-60000 | PROJECTS                    |             |             |             | \$1,000,000 | Flocculation equipment upgrades at Water Treatment Plant                         |
|            |                             |             |             |             | \$100,000   | System upgrades                                                                  |
|            |                             |             |             |             | \$75,000    | HVAC upgrades at Water Treatment Plant                                           |
|            |                             |             |             |             | \$850,000   | Blake project - 23rd Street - replacement of 6" thin wall steel pipe with 8" PVC |
|            |                             |             |             |             | \$75,000    | 6th Street water and raw water project                                           |
|            |                             |             |             |             | \$850,000   | 6th Street and Laurel water line                                                 |
|            |                             | \$2,695,996 | \$2,880,801 | \$3,195,920 | \$100,000   | Palmer Avenue thin wall steel pipe replacement                                   |
|            |                             |             |             |             | \$90,000    | Bennett waterline replacement 2" Galv to 6" DIP                                  |
|            |                             |             |             |             | \$90,000    | Lightning protection Water Treatment Plant                                       |
|            |                             |             |             |             | \$20,000    | Lighting upgrades at Water Treatment Plant                                       |
|            | TOTAL PROJECTS              | \$2,695,996 | \$2,880,801 | \$3,195,920 | \$3,250,000 |                                                                                  |
|            | <b>TOTAL 000 - PROJECTS</b> | \$2,695,996 | \$2,880,801 | \$3,195,920 | \$3,250,000 |                                                                                  |

## 21 WATER, SEWER AND SANITATION - 000 PROJECTS

|            |                             |           |             |           |           |                                                                                       |
|------------|-----------------------------|-----------|-------------|-----------|-----------|---------------------------------------------------------------------------------------|
| 2146-60000 | PROJECTS                    | \$916,550 | \$2,210,129 | \$795,920 | \$100,000 | Grit system upgrades                                                                  |
|            |                             |           |             |           | \$75,000  | Grinder pump upgrades                                                                 |
|            |                             |           |             |           | \$250,000 | Sewer rehabilitation program                                                          |
|            |                             |           |             |           | \$100,000 | System improvements                                                                   |
|            |                             |           |             |           | \$50,000  | 6" clay line replacement on Bennett - 170 feet                                        |
|            |                             |           |             |           | \$50,000  | Midland Avenue sewer line 10th Street area - 230 feet                                 |
|            |                             |           |             |           | \$100,000 | Replace operating software and control for Wastewater Treatment Facility HVAC systems |
|            |                             |           |             |           | \$20,000  | Lighting upgrades at Wastewater Treatment Facility                                    |
|            | TOTAL PROJECTS              | \$916,550 | \$2,210,129 | \$795,920 | \$745,000 |                                                                                       |
|            | <b>TOTAL 000 - PROJECTS</b> | \$916,550 | \$2,210,129 | \$795,920 | \$745,000 |                                                                                       |

## 21 WATER, SEWER AND SANITATION - 211 WATER & SEWER ADMINISTRATION

|             |                           |           |           |           |           |                                                                                                                                                                                                                                                     |
|-------------|---------------------------|-----------|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 21211-51110 | REGULAR EMPLOYEES         | \$351,344 | \$356,135 | \$445,307 | \$475,472 | Public Works Director (50%)<br>WA/WW Field Operations Superintendent<br>WA/WW Plant Operations Superintendent<br>GIS Administrator (25%)<br>Public Information Officer (25%)<br>GIS Specialist (28.57%)<br>Public Works Administrative Assistant II |
| 21211-51210 | HEALTH INSURANCE PREMIUMS | \$57,979  | \$53,826  | \$97,166  | \$74,612  |                                                                                                                                                                                                                                                     |
| 21211-51220 | LONG TERM DISABILITY      | \$881     | \$787     | \$1,388   | \$1,513   |                                                                                                                                                                                                                                                     |

# 2025 BUDGET

| Account                                                      | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                    |
|--------------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|------------------------------------------------------------------------------------------------|
| 21211-51230                                                  | BASIC LIFE INSURANCE           | \$764       | \$719       | \$1,147             | \$1,206      |                                                                                                |
| 21211-51250                                                  | FICA CONTRIBUTIONS             | \$25,387    | \$26,107    | \$34,067            | \$36,534     |                                                                                                |
| 21211-51260                                                  | RETIREMENT CONTRIBUTIONS       | \$24,145    | \$23,337    | \$31,172            | \$33,430     |                                                                                                |
| 21211-51270                                                  | UNEMPLOYMENT COMPENSATION      | \$670       | \$682       | \$890               | \$955        |                                                                                                |
| 21211-51280                                                  | WORKERS' COMPENSATION          | \$9,814     | \$8,263     | \$12,500            | \$8,676      |                                                                                                |
| 21211-51290                                                  | OTHER EMPLOYEE BENEFITS        | \$18,915    | \$0         | \$0                 | \$0          |                                                                                                |
| 21211-51380                                                  | UNIFORM ALLOWANCE              | \$0         | \$700       | \$1,000             | \$750        |                                                                                                |
| 21211-51410                                                  | UTILITIES                      | \$1,525     | \$1,886     | \$2,000             | \$2,075      | 10% increase from 2023 Actual                                                                  |
| 21211-51610                                                  | SUPPLIES                       | \$1,901     | \$2,922     | \$3,000             | \$3,000      |                                                                                                |
| 21211-51710                                                  | PROFESSIONAL SERVICES          |             |             |                     | \$60,000     | HVAC system design, water and sewer model updates plan printing, consulting and other services |
|                                                              |                                | \$50,439    | \$30,908    | \$67                | \$120,000    | Brownhill virtual SCADA                                                                        |
|                                                              |                                |             |             |                     | \$12,000     | Garfield Clean Energy - total \$64,000 across all funds                                        |
| TOTAL PROFESSIONAL SERVICES                                  |                                | \$50,439    | \$30,908    | \$67                | \$192,000    |                                                                                                |
| 21211-51810                                                  | MAINTENANCE & REPAIR           | \$15,892    | \$14,510    | \$20,000            | \$15,000     | Building and site repairs/maintenance                                                          |
| 21211-52120                                                  | EMPLOYMENT POSTING             | \$0         | \$299       | \$0                 | \$250        |                                                                                                |
| 21211-52210                                                  | PROFESSIONAL DEVELOPMENT       | \$2,349     | \$120       | \$5,000             | \$5,000      |                                                                                                |
| 21211-52410                                                  | PROFESSIONAL DUES AND MEMBERSH | \$0         | \$0         | \$3,000             | \$0          |                                                                                                |
| 21211-52420                                                  | ORGANIZATIONAL DUES AND MEMBER | \$355       | \$635       | \$0                 | \$3,000      |                                                                                                |
| 21211-52440                                                  | PROFESSIONAL SUBSCRIPTION      | \$35        | \$0         | \$0                 | \$0          |                                                                                                |
| 21211-52510                                                  | GRANTS                         | \$23,316    | \$34,000    | \$28,000            | \$35,000     |                                                                                                |
| 21211-52610                                                  | TECHNOLOGY                     | \$10,001    | \$0         | \$10,000            | \$10,000     |                                                                                                |
| 21211-52810                                                  | OTHER OPERATING EXPENSE        | \$391       | \$2,628     | \$20,000            | \$20,000     | Mudslide cleanup, transient cleanup, misc.                                                     |
| 21211-53510                                                  | PROPERTY INSURANCE             | \$93,989    | \$86,580    | \$135,344           | \$95,000     |                                                                                                |
| 21211-53520                                                  | LIABILITY AND CASUALITY INSURA | \$6,913     | \$7,460     | \$9,954             | \$8,200      |                                                                                                |
| 21211-53950                                                  | ISSUANCE COSTS                 | \$0         | \$28,684    | \$0                 | \$0          |                                                                                                |
| 21211-54310                                                  | INTERFUND COST OF SERVICE      | \$413,919   | \$422,197   | \$434,863           | \$447,909    |                                                                                                |
| 21211-54610                                                  | ENERGY CONSERVATION            | \$0         | \$34,516    | \$25,000            | \$50,000     | Turf Buy Back and Water Sustainability program                                                 |
| 21211-54810                                                  | WATER ASSESMENTS               | \$9,001     | \$30,147    | \$10,000            | \$33,000     | Ruedi Reservoir, Reynolds and Cain, water rights and land leases                               |
| TOTAL 211 - WATER & SEWER ADMINISTRATION                     |                                | \$1,119,925 | \$1,168,047 | \$1,330,865         | \$1,552,582  |                                                                                                |
| 21 WATER, SEWER AND SANITATION - 240 CUSTOMER ACCOUNTS WATER |                                |             |             |                     |              |                                                                                                |
| 21240-51710                                                  | PROFESSIONAL SERVICES          | \$4,038     | \$3,543     | \$35,000            | \$5,000      |                                                                                                |
| 21240-54310                                                  | INTERFUND COST OF SERVICE      | \$186,220   | \$189,944   | \$195,642           | \$201,511    |                                                                                                |
| TOTAL 240 - CUSTOMER ACCOUNTS WATER                          |                                | \$190,258   | \$193,487   | \$230,642           | \$206,511    |                                                                                                |
| 21 WATER, SEWER AND SANITATION - 260 WATER INTERFUND         |                                |             |             |                     |              |                                                                                                |

# 2025 BUDGET

| Account                                                                    | Account Description         | 2022 Actual   | 2023 Actual   | 2024 Revised Budget | 2025 Request | Description                                                                                                                                                            |
|----------------------------------------------------------------------------|-----------------------------|---------------|---------------|---------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 21260-55710                                                                | ALLOCATED ORGANIZATION COST | \$120,264     | \$133,500     | \$147,000           | \$153,000    |                                                                                                                                                                        |
| 21260-55810                                                                | INTERFUND FRANCHISE FEE     | \$120,264     | \$133,500     | \$147,000           | \$153,000    |                                                                                                                                                                        |
| <b>TOTAL 260 - WATER INTERFUND</b>                                         |                             | \$240,528     | \$267,000     | \$294,000           | \$306,000    |                                                                                                                                                                        |
| <b>21 WATER, SEWER AND SANITATION - 261 WASTEWATER INTERFUND</b>           |                             |               |               |                     |              |                                                                                                                                                                        |
| 21261-55710                                                                | ALLOCATED ORGANIZATION COST | \$120,264     | \$132,300     | \$138,000           | \$162,000    |                                                                                                                                                                        |
| 21261-55810                                                                | INTERFUND FRANCHISE FEE     | \$120,264     | \$132,300     | \$138,000           | \$162,000    |                                                                                                                                                                        |
| <b>TOTAL 261 - WASTEWATER INTERFUND</b>                                    |                             | \$240,528     | \$264,600     | \$276,000           | \$324,000    |                                                                                                                                                                        |
| <b>21 WATER, SEWER AND SANITATION - 270 INTEREST</b>                       |                             |               |               |                     |              |                                                                                                                                                                        |
| 21270-53930                                                                | INTEREST - BONDS            | \$497,074     | \$441,001     | \$810,992           | \$351,835    |                                                                                                                                                                        |
| 21270-53940                                                                | INTEREST - OTHER DEBT       | \$17,826      | \$670         | \$15,852            | \$0          |                                                                                                                                                                        |
| <b>TOTAL 270 - INTEREST</b>                                                |                             | \$514,900     | \$441,671     | \$826,844           | \$351,835    |                                                                                                                                                                        |
| <b>21 WATER, SEWER AND SANITATION - 275 DEPRECIATION/AMORTIZATION</b>      |                             |               |               |                     |              |                                                                                                                                                                        |
| 21275-55610                                                                | DEPRECIATION                | \$864,909     | \$949,828     | \$920,000           | \$950,000    |                                                                                                                                                                        |
| 21275-59599                                                                | CAPITALIZED ASSETS          | (\$2,834,029) | (\$2,970,963) | \$0                 | \$0          |                                                                                                                                                                        |
| <b>TOTAL 275 - DEPRECIATION/AMORTIZATION</b>                               |                             | (\$1,969,120) | (\$2,021,135) | \$920,000           | \$950,000    |                                                                                                                                                                        |
| <b>21 WATER, SEWER AND SANITATION - 276 DEPRECIATION/AMORTIZATION - WA</b> |                             |               |               |                     |              |                                                                                                                                                                        |
| 21276-55610                                                                | DEPRECIATION                | \$1,166,531   | \$1,198,552   | \$1,200,000         | \$1,200,000  |                                                                                                                                                                        |
| 21276-59599                                                                | CAPITALIZED ASSETS          | (\$114,234)   | (\$1,929,268) | \$0                 | \$0          |                                                                                                                                                                        |
| <b>TOTAL 276 - DEPRECIATION/AMORTIZATION - WA</b>                          |                             | \$1,052,296   | (\$730,717)   | \$1,200,000         | \$1,200,000  |                                                                                                                                                                        |
| <b>21 WATER, SEWER AND SANITATION - 410 WATER TREATMENT</b>                |                             |               |               |                     |              |                                                                                                                                                                        |
| 21410-51110                                                                | REGULAR EMPLOYEES           | \$297,992     | \$307,366     | \$322,384           | \$375,746    | Water Treatment Chief Operator<br>WA/WW Treatment Operator I C (50%)<br>Water Treatment Operator II B<br>Water Treatment Operator II A<br>Water Treatment Operator I D |
| 21410-51140                                                                | OVERTIME                    | \$4,858       | \$5,516       | \$10,000            | \$18,000     |                                                                                                                                                                        |
| 21410-51150                                                                | STANDBY AND CALLBACK PAY    | \$19,772      | \$20,569      | \$20,000            | \$20,000     |                                                                                                                                                                        |
| 21410-51210                                                                | HEALTH INSURANCE PREMIUMS   | \$56,731      | \$71,115      | \$85,314            | \$149,452    |                                                                                                                                                                        |
| 21410-51220                                                                | LONG TERM DISABILITY        | \$784         | \$727         | \$1,097             | \$1,276      |                                                                                                                                                                        |
| 21410-51230                                                                | BASIC LIFE INSURANCE        | \$678         | \$717         | \$828               | \$952        |                                                                                                                                                                        |
| 21410-51250                                                                | FICA CONTRIBUTIONS          | \$23,957      | \$25,192      | \$26,958            | \$31,772     |                                                                                                                                                                        |
| 21410-51260                                                                | RETIREMENT CONTRIBUTIONS    | \$19,783      | \$22,030      | \$24,667            | \$29,072     |                                                                                                                                                                        |
| 21410-51270                                                                | UNEMPLOYMENT COMPENSATION   | \$646         | \$658         | \$645               | \$831        |                                                                                                                                                                        |
| 21410-51280                                                                | WORKERS' COMPENSATION       | \$9,063       | \$9,132       | \$10,000            | \$9,588      |                                                                                                                                                                        |
| 21410-51380                                                                | UNIFORM ALLOWANCE           | \$0           | \$1,575       | \$2,000             | \$2,000      |                                                                                                                                                                        |
| 21410-51410                                                                | UTILITIES                   | \$130,232     | \$113,022     | \$150,000           | \$124,323    | 10% increase from 2023 Actual                                                                                                                                          |
| 21410-51610                                                                | SUPPLIES                    | \$4,432       | \$5,436       | \$7,000             | \$7,500      |                                                                                                                                                                        |
| 21410-51710                                                                | PROFESSIONAL SERVICES       | \$55,527      | \$48,921      | \$60,000            | \$60,000     | Standard SCADA control and HVAC                                                                                                                                        |

# 2025 BUDGET

| Account                                                                           | Account Description            | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request       | Description                                                                                                                                                                         |
|-----------------------------------------------------------------------------------|--------------------------------|------------------|------------------|---------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 21410-51810                                                                       | MAINTENANCE & REPAIR           | \$96,201         | \$33,362         | \$110,000           | \$110,000          |                                                                                                                                                                                     |
| 21410-51920                                                                       | RENT/LEASE - EQUIPMENT         | \$1,339          | \$1,171          | \$21,000            | \$22,000           | Grizzly Creek gauge station - USGS fee                                                                                                                                              |
| 21410-52120                                                                       | EMPLOYMENT POSTING             | \$0              | \$299            | \$0                 | \$0                |                                                                                                                                                                                     |
| 21410-52210                                                                       | PROFESSIONAL DEVELOPMENT       | \$1,846          | \$3,054          | \$8,000             | \$6,000            |                                                                                                                                                                                     |
| 21410-52410                                                                       | PROFESSIONAL DUES AND MEMBERSH | \$103            | \$1,718          | \$0                 | \$2,000            |                                                                                                                                                                                     |
| 21410-52610                                                                       | TECHNOLOGY                     | \$3,703          | \$7,887          | \$12,000            | \$12,000           |                                                                                                                                                                                     |
| 21410-52810                                                                       | OTHER OPERATING EXPENSE        | \$3,951          | \$2,731          | \$5,000             | \$4,000            |                                                                                                                                                                                     |
| 21410-53230                                                                       | OTHER CHEMICALS                | \$136,144        | \$129,303        | \$150,000           | \$130,000          |                                                                                                                                                                                     |
| 21410-53240                                                                       | LABORATORY                     | \$2,100          | \$3,040          | \$5,000             | \$4,000            |                                                                                                                                                                                     |
| 21410-54820                                                                       | LAB SUPPLIES                   | \$10,458         | \$11,533         | \$16,000            | \$12,000           |                                                                                                                                                                                     |
| 21410-55110                                                                       | SAFETY PROGRAMS                | \$0              | \$676            | \$4,000             | \$4,000            |                                                                                                                                                                                     |
| 21410-59520                                                                       | CAPITAL OUTLAY                 | \$11,615         | \$5,255          | \$12,000            | \$10,000           |                                                                                                                                                                                     |
| <b>TOTAL 410 - WATER TREATMENT</b>                                                |                                | <b>\$891,914</b> | <b>\$832,005</b> | <b>\$1,063,893</b>  | <b>\$1,146,512</b> |                                                                                                                                                                                     |
| <b>21 WATER, SEWER AND SANITATION - 420 WATER TRANSMISSION &amp; DISTRIBUTION</b> |                                |                  |                  |                     |                    |                                                                                                                                                                                     |
| 21420-51110                                                                       | REGULAR EMPLOYEES              | \$311,161        | \$277,682        | \$359,395           | \$268,486          | WA/WW Equipment Operator III (2)<br>Water Utility Worker IV<br>WA/WW Equipment Operator III (50%)<br>Neighborhood Services Specialist (25%)<br>BB Utility Location Technician (25%) |
| 21420-51140                                                                       | OVERTIME                       | \$4,453          | \$4,336          | \$6,000             | \$5,000            |                                                                                                                                                                                     |
| 21420-51150                                                                       | STANDBY AND CALLBACK PAY       | \$12,460         | \$11,448         | \$12,000            | \$12,000           |                                                                                                                                                                                     |
| 21420-51210                                                                       | HEALTH INSURANCE PREMIUMS      | \$82,762         | \$50,021         | \$68,715            | \$107,331          |                                                                                                                                                                                     |
| 21420-51220                                                                       | LONG TERM DISABILITY           | \$826            | \$712            | \$1,157             | \$977              |                                                                                                                                                                                     |
| 21420-51230                                                                       | BASIC LIFE INSURANCE           | \$671            | \$620            | \$931               | \$729              |                                                                                                                                                                                     |
| 21420-51250                                                                       | FICA CONTRIBUTIONS             | \$25,259         | \$23,020         | \$28,871            | \$23,340           |                                                                                                                                                                                     |
| 21420-51260                                                                       | RETIREMENT CONTRIBUTIONS       | \$19,594         | \$15,917         | \$26,418            | \$21,357           |                                                                                                                                                                                     |
| 21420-51270                                                                       | UNEMPLOYMENT COMPENSATION      | \$680            | \$602            | \$718               | \$610              |                                                                                                                                                                                     |
| 21420-51280                                                                       | WORKERS' COMPENSATION          | \$7,085          | \$9,181          | \$8,000             | \$9,640            |                                                                                                                                                                                     |
| 21420-51360                                                                       | EMPLOYEE ONBOARDING            | \$25             | \$43             | \$0                 | \$0                |                                                                                                                                                                                     |
| 21420-51380                                                                       | UNIFORM ALLOWANCE              | \$146            | \$1,575          | \$2,000             | \$2,000            |                                                                                                                                                                                     |
| 21420-51410                                                                       | UTILITIES                      | \$36,214         | \$38,701         | \$40,000            | \$42,571           | 10% increase from 2023 Actual                                                                                                                                                       |
| 21420-51610                                                                       | SUPPLIES                       | \$7,740          | \$12,458         | \$8,000             | \$10,000           |                                                                                                                                                                                     |
| 21420-51710                                                                       | PROFESSIONAL SERVICES          | \$7,330          | \$33,534         | \$50,000            | \$35,000           |                                                                                                                                                                                     |
| 21420-51810                                                                       | MAINTENANCE & REPAIR           | \$99,565         | \$127,698        | \$110,000           | \$110,000          |                                                                                                                                                                                     |
| 21420-51920                                                                       | RENT/LEASE - EQUIPMENT         | \$1,530          | \$28,568         | \$52,000            | \$52,000           |                                                                                                                                                                                     |
| 21420-52120                                                                       | EMPLOYMENT POSTING             | \$399            | \$299            | \$0                 | \$500              |                                                                                                                                                                                     |
| 21420-52210                                                                       | PROFESSIONAL DEVELOPMENT       | \$200            | \$1,655          | \$11,500            | \$7,500            |                                                                                                                                                                                     |
| 21420-52410                                                                       | PROFESSIONAL DUES AND MEMBERSH | \$77             | \$313            | \$0                 | \$300              |                                                                                                                                                                                     |

# 2025 BUDGET

| Account                                               | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|-------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|-------------|
| 21420-52420                                           | ORGANIZATIONAL DUES AND MEMBER | \$0         | \$50        | \$0                 | \$0          |             |
| 21420-52610                                           | TECHNOLOGY                     | \$5,197     | \$14,383    | \$12,000            | \$15,000     |             |
| 21420-52810                                           | OTHER OPERATING EXPENSE        | \$36        | \$0         | \$1,200             | \$1,000      |             |
| 21420-53240                                           | LABORATORY                     | \$6,852     | \$2,875     | \$7,500             | \$4,000      |             |
| 21420-53530                                           | DAMAGE CLAIMS                  | \$0         | \$0         | \$3,000             | \$3,000      |             |
| 21420-54330                                           | FORCE CONSTRUCTION             | \$50,000    | \$50,000    | \$0                 | \$50,000     |             |
| 21420-55110                                           | SAFETY PROGRAMS                | \$1,379     | \$962       | \$4,000             | \$4,000      |             |
| 21420-55210                                           | FIRE HYDRANT REPLACEMENT       | \$0         | \$21,480    | \$20,000            | \$20,000     |             |
| 21420-55220                                           | METERS                         | \$65,754    | \$45,317    | \$75,000            | \$75,000     |             |
| 21420-55230                                           | LEAK DETECTION                 | \$5,000     | \$7,175     | \$8,000             | \$7,500      |             |
| 21420-59520                                           | CAPITAL OUTLAY                 | \$0         | \$126,886   | \$140,000           | \$10,000     |             |
| <b>TOTAL 420 - WATER TRANSMISSION &amp; DISTRIBUT</b> |                                | \$752,395   | \$907,510   | \$1,056,405         | \$898,841    |             |

## 21 WATER, SEWER AND SANITATION - 430 WASTEWATER TREATMENT

|             |                                |           |           |           |           |                                                                                                                                                         |
|-------------|--------------------------------|-----------|-----------|-----------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| 21430-51110 | REGULAR EMPLOYEES              | \$276,354 | \$271,363 | \$287,526 | \$226,841 | Wastewater Treatment Chief Operator<br>Wastewater Treatment Operator I C<br>Wastewater Treatment Operator I D (2)<br>WA/WW Treatment Operator I C (50%) |
| 21430-51140 | OVERTIME                       | \$2,271   | \$6,131   | \$4,000   | \$3,000   |                                                                                                                                                         |
| 21430-51150 | STANDBY AND CALLBACK PAY       | \$18,979  | \$19,301  | \$20,000  | \$20,000  |                                                                                                                                                         |
| 21430-51210 | HEALTH INSURANCE PREMIUMS      | \$87,727  | \$113,033 | \$116,886 | \$119,001 |                                                                                                                                                         |
| 21430-51220 | LONG TERM DISABILITY           | \$717     | \$704     | \$978     | \$771     |                                                                                                                                                         |
| 21430-51230 | BASIC LIFE INSURANCE           | \$612     | \$625     | \$750     | \$575     |                                                                                                                                                         |
| 21430-51250 | FICA CONTRIBUTIONS             | \$21,277  | \$21,814  | \$23,833  | \$19,153  |                                                                                                                                                         |
| 21430-51260 | RETIREMENT CONTRIBUTIONS       | \$17,385  | \$17,556  | \$21,808  | \$17,526  |                                                                                                                                                         |
| 21430-51270 | UNEMPLOYMENT COMPENSATION      | \$575     | \$570     | \$575     | \$501     |                                                                                                                                                         |
| 21430-51280 | WORKERS' COMPENSATION          | \$6,253   | \$11,508  | \$7,500   | \$12,083  |                                                                                                                                                         |
| 21430-51360 | EMPLOYEE ONBOARDING            | \$37      | \$15      | \$0       | \$0       |                                                                                                                                                         |
| 21430-51380 | UNIFORM ALLOWANCE              | \$117     | \$1,721   | \$2,000   | \$2,000   |                                                                                                                                                         |
| 21430-51410 | UTILITIES                      | \$336,060 | \$344,664 | \$385,000 | \$379,130 | 10% increase from 2023 Actual                                                                                                                           |
| 21430-51610 | SUPPLIES                       | \$15,463  | \$17,275  | \$16,000  | \$15,000  |                                                                                                                                                         |
| 21430-51710 | PROFESSIONAL SERVICES          | \$45,995  | \$54,396  | \$64,050  | \$55,000  |                                                                                                                                                         |
| 21430-51810 | MAINTENANCE & REPAIR           | \$175,689 | \$144,440 | \$185,000 | \$140,000 |                                                                                                                                                         |
| 21430-51920 | RENT/LEASE - EQUIPMENT         | \$1,643   | \$1,883   | \$1,500   | \$1,500   |                                                                                                                                                         |
| 21430-52120 | EMPLOYMENT POSTING             | \$0       | \$1,274   | \$0       | \$500     |                                                                                                                                                         |
| 21430-52210 | PROFESSIONAL DEVELOPMENT       | \$4,064   | \$2,695   | \$10,000  | \$7,500   |                                                                                                                                                         |
| 21430-52410 | PROFESSIONAL DUES AND MEMBERSH | \$0       | \$387     | \$0       | \$500     |                                                                                                                                                         |
| 21430-52420 | ORGANIZATIONAL DUES AND MEMBER | \$0       | \$50      | \$0       | \$0       |                                                                                                                                                         |

# 2025 BUDGET

| Account                                                                         | Account Description            | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------|--------------------------------|--------------------|--------------------|---------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 21430-52610                                                                     | TECHNOLOGY                     | \$4,050            | \$6,495            | \$5,000             | \$8,000            |                                                                                                                                                                                                                                                             |
| 21430-52810                                                                     | OTHER OPERATING EXPENSE        | \$7,963            | \$7,871            | \$8,000             | \$5,000            |                                                                                                                                                                                                                                                             |
| 21430-53230                                                                     | OTHER CHEMICALS                | \$22,558           | \$22,474           | \$25,000            | \$25,000           |                                                                                                                                                                                                                                                             |
| 21430-53240                                                                     | LABORATORY                     | \$9,321            | \$14,056           | \$12,000            | \$14,000           |                                                                                                                                                                                                                                                             |
| 21430-54820                                                                     | LAB SUPPLIES                   | \$17,552           | \$16,574           | \$20,000            | \$20,000           |                                                                                                                                                                                                                                                             |
| 21430-55110                                                                     | SAFETY PROGRAMS                | \$6,794            | \$840              | \$5,000             | \$4,000            |                                                                                                                                                                                                                                                             |
| 21430-59520                                                                     | CAPITAL OUTLAY                 | \$2,163            | \$0                | \$15,000            | \$175,000          | Replacement biosolids slinger equipment                                                                                                                                                                                                                     |
| <b>TOTAL 430 - WASTEWATER TREATMENT</b>                                         |                                | <b>\$1,081,620</b> | <b>\$1,099,715</b> | <b>\$1,237,406</b>  | <b>\$1,271,581</b> |                                                                                                                                                                                                                                                             |
| <b>21 WATER, SEWER AND SANITATION - 440 WASTEWATER COLLECTION &amp; TRANSMI</b> |                                |                    |                    |                     |                    |                                                                                                                                                                                                                                                             |
| 21440-51110                                                                     | REGULAR EMPLOYEES              | \$279,525          | \$329,419          | \$321,287           | \$414,705          | WW Utility Maintenance Coordinator II<br>Wastewater Utility Worker III<br>Wastewater Utility Worker II<br>Wastewater Utility Worker<br>WA/WW Equipment Operator III (50%)<br>Neighborhood Services Specialist (25%)<br>BB Utility Location Technician (25%) |
| 21440-51140                                                                     | OVERTIME                       | \$4,323            | \$4,914            | \$5,000             | \$4,000            |                                                                                                                                                                                                                                                             |
| 21440-51150                                                                     | STANDBY AND CALLBACK PAY       | \$10,123           | \$12,159           | \$8,000             | \$13,000           |                                                                                                                                                                                                                                                             |
| 21440-51210                                                                     | HEALTH INSURANCE PREMIUMS      | \$73,258           | \$94,830           | \$104,463           | \$156,096          |                                                                                                                                                                                                                                                             |
| 21440-51220                                                                     | LONG TERM DISABILITY           | \$744              | \$798              | \$1,092             | \$1,409            |                                                                                                                                                                                                                                                             |
| 21440-51230                                                                     | BASIC LIFE INSURANCE           | \$654              | \$724              | \$837               | \$1,053            |                                                                                                                                                                                                                                                             |
| 21440-51250                                                                     | FICA CONTRIBUTIONS             | \$21,941           | \$25,117           | \$25,573            | \$33,119           |                                                                                                                                                                                                                                                             |
| 21440-51260                                                                     | RETIREMENT CONTRIBUTIONS       | \$16,503           | \$21,679           | \$23,401            | \$30,305           |                                                                                                                                                                                                                                                             |
| 21440-51270                                                                     | UNEMPLOYMENT COMPENSATION      | \$586              | \$657              | \$643               | \$866              |                                                                                                                                                                                                                                                             |
| 21440-51280                                                                     | WORKERS' COMPENSATION          | \$7,486            | \$6,427            | \$7,500             | \$6,748            |                                                                                                                                                                                                                                                             |
| 21440-51360                                                                     | EMPLOYEE ONBOARDING            | \$21               | \$0                | \$0                 | \$0                |                                                                                                                                                                                                                                                             |
| 21440-51380                                                                     | UNIFORM ALLOWANCE              | \$248              | \$1,575            | \$2,000             | \$2,000            |                                                                                                                                                                                                                                                             |
| 21440-51410                                                                     | UTILITIES                      | \$20,621           | \$23,823           | \$23,000            | \$26,205           | 10% increase from 2023 Actual                                                                                                                                                                                                                               |
| 21440-51610                                                                     | SUPPLIES                       | \$5,003            | \$4,244            | \$6,200             | \$6,500            |                                                                                                                                                                                                                                                             |
| 21440-51710                                                                     | PROFESSIONAL SERVICES          | \$7,105            | \$26,312           | \$75,000            | \$60,000           | Sanitary sewer survey for GIS update<br>\$2,500 Drug testing, medicals, etc.<br>\$1,000 CDL testing and training                                                                                                                                            |
| TOTAL PROFESSIONAL SERVICES                                                     |                                | \$7,105            | \$26,312           | \$75,000            | \$63,500           |                                                                                                                                                                                                                                                             |
| 21440-51810                                                                     | MAINTENANCE & REPAIR           | \$88,950           | \$102,170          | \$95,000            | \$70,000           | Lift stations, equipment and fuel<br>\$30,000 Fleet                                                                                                                                                                                                         |
| TOTAL MAINTENANCE & REPAIR                                                      |                                | \$88,950           | \$102,170          | \$95,000            | \$100,000          |                                                                                                                                                                                                                                                             |
| 21440-51920                                                                     | RENT/LEASE - EQUIPMENT         | \$1,583            | \$0                | \$52,000            | \$10,000           |                                                                                                                                                                                                                                                             |
| 21440-52210                                                                     | PROFESSIONAL DEVELOPMENT       | \$805              | \$2,207            | \$6,000             | \$7,500            |                                                                                                                                                                                                                                                             |
| 21440-52410                                                                     | PROFESSIONAL DUES AND MEMBERSH | \$77               | \$81               | \$0                 | \$500              |                                                                                                                                                                                                                                                             |

# 2025 BUDGET

| Account                                                         | Account Description       | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|-----------------------------------------------------------------|---------------------------|-------------|-------------|---------------------|--------------|-------------|
| 21440-52610                                                     | TECHNOLOGY                | \$4,305     | \$10,523    | \$6,000             | \$7,000      |             |
| 21440-52810                                                     | OTHER OPERATING EXPENSE   | \$1,371     | \$45        | \$1,500             | \$1,000      |             |
| 21440-53530                                                     | DAMAGE CLAIMS             | \$0         | \$0         | \$1,000             | \$1,000      |             |
| 21440-54330                                                     | FORCE CONSTRUCTION        | \$300       | \$300       | \$0                 | \$0          |             |
| 21440-54910                                                     | ROOT CONTROL              | \$0         | \$18,420    | \$10,000            | \$10,000     |             |
| 21440-54920                                                     | BACKFLOW DEVICE           | \$0         | \$0         | \$750               | \$10,000     |             |
| 21440-55110                                                     | SAFETY PROGRAMS           | \$2,244     | \$821       | \$4,000             | \$3,000      |             |
| 21440-59520                                                     | CAPITAL OUTLAY            | \$8,777     | \$126,885   | \$18,000            | \$10,000     |             |
| <b>TOTAL 440 - WASTEWATER COLLECTION &amp; TRANSMISSION</b>     |                           | \$556,551   | \$814,130   | \$798,246           | \$919,506    |             |
| <b>21 WATER, SEWER AND SANITATION - 999 INTERFUND TRANSFERS</b> |                           |             |             |                     |              |             |
| 21999-55910                                                     | TRANSFER TO FLEET SERVICE | \$100,000   | \$72,000    | \$150,000           | \$0          |             |
| 21999-55980                                                     | TRANSFER TO OTHER FUNDS   | \$30,000    | \$50,000    | \$50,000            | \$50,000     |             |
| <b>TOTAL 999 - INTERFUND TRANSFERS</b>                          |                           | \$130,000   | \$122,000   | \$200,000           | \$50,000     |             |
| <b>TOTAL 21 - WATER, SEWER AND SANITATION</b>                   |                           | \$8,414,340 | \$8,449,243 | \$13,426,141        | \$13,172,368 |             |

## BROADBAND

|                             | 2020<br>Actual | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Forecast     | 2024<br>Budget       | 2025<br>Budget       |
|-----------------------------|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue                     | \$0            | \$11,551,246         | \$1,043,838          | \$1,329,008          | \$1,412,278          | \$1,725,000          |
| Expenditures                | <u>\$0</u>     | <u>(\$1,434,831)</u> | <u>(\$1,860,944)</u> | <u>(\$2,463,877)</u> | <u>(\$2,486,898)</u> | <u>(\$2,631,331)</u> |
| Change in Fund Balance      | \$0            | \$10,116,415         | (\$817,106)          | (\$1,134,869)        | (\$1,074,620)        | (\$906,331)          |
| Beginning Fund Balance      | \$0            | \$0                  | \$10,116,415         | \$9,299,309          | \$8,164,440          | \$7,089,820          |
| Ending Fund Balance         | \$0            | \$10,116,415         | \$9,299,309          | \$8,164,440          | \$7,089,820          | \$6,183,489          |
| Available Fund Balance      | \$0            | \$10,116,415         | \$9,299,309          | \$8,164,440          | \$7,089,820          | \$6,183,489          |
| Cash Balance as of 12/31/23 | \$2,745,250    |                      |                      |                      |                      |                      |

# 2025 BUDGET

| Account                                                       | Account Description        | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description |
|---------------------------------------------------------------|----------------------------|--------------------|--------------------|---------------------|--------------------|-------------|
| <b>22 BROADBAND - 00050 CHARGE FOR SERVICE/FEES BROADBAND</b> |                            |                    |                    |                     |                    |             |
| 2251050-43430                                                 | INTERNET - BUSINESS CBN    | \$683,722          | \$783,570          | \$880,173           | \$1,100,000        |             |
| 2251050-43440                                                 | INTERNET - RESIDENTIAL CBN | \$345,271          | \$517,432          | \$532,105           | \$600,000          |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                  |                            | <b>\$1,028,993</b> | <b>\$1,301,002</b> | <b>\$1,412,278</b>  | <b>\$1,700,000</b> |             |
| <b>22 BROADBAND - 00060 OTHER BROADBAND</b>                   |                            |                    |                    |                     |                    |             |
| 2251060-43510                                                 | INTEREST                   | \$485              | \$26,670           | (\$0)               | \$25,000           |             |
| 2251060-44130                                                 | MISCELLANEOUS              | \$14,360           | \$1,336            | (\$0)               | (\$0)              |             |
| <b>TOTAL 00060 - OTHER</b>                                    |                            | <b>\$14,844</b>    | <b>\$28,006</b>    | <b>(\$0)</b>        | <b>\$25,000</b>    |             |
| <b>TOTAL 22 - BROADBAND</b>                                   |                            | <b>\$1,043,837</b> | <b>\$1,329,008</b> | <b>\$1,412,278</b>  | <b>\$1,725,000</b> |             |

# 2025 BUDGET

| Account                             | Account Description           | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------|-------------------------------|-------------|-------------|---------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>22 BROADBAND - 227 BROADBAND</b> |                               |             |             |                     |              |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51110                         | REGULAR EMPLOYEES             | \$621,841   | \$715,286   | \$739,364           | \$749,541    | Broadband Superintendent<br>CBN Field Operations Supervisor<br>Broadband Outside Fiber Plant Lead<br>Customer Experience & Marketing Manager<br>Broadband Technical Service Representative<br>Broadband Systems Technician<br>Broadband Install Technician<br>Broadband Customer Service Representative<br>Broadband Service Technician<br>Broadband Utility Location Technician (25%) |
| 22227-51120                         | PART-TIME EMPLOYEES           | \$20,802    | \$0         | \$0                 | \$0          |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51140                         | OVERTIME                      | \$4,108     | \$5,115     | \$5,000             | \$3,000      |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51150                         | STANDBY AND CALLBACK PAY      | \$37,266    | \$41,104    | \$40,000            | \$41,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51210                         | HEALTH INSURANCE PREMIUMS     | \$115,056   | \$148,082   | \$160,980           | \$193,790    |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51220                         | LONG TERM DISABILITY          | \$1,675     | \$1,829     | \$2,378             | \$2,378      |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51230                         | BASIC LIFE INSURANCE          | \$1,422     | \$1,616     | \$1,894             | \$1,898      |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51250                         | FICA CONTRIBUTIONS            | \$51,116    | \$56,708    | \$60,004            | \$60,759     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51260                         | RETIREMENT CONTRIBUTIONS      | \$32,957    | \$46,260    | \$54,906            | \$55,597     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51270                         | UNEMPLOYMENT COMPENSATION     | \$1,355     | \$1,482     | \$1,478             | \$1,588      |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51280                         | WORKERS' COMPENSATION         | \$3,043     | \$1,784     | \$3,000             | \$1,874      |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51360                         | EMPLOYEE ONBOARDING           | \$66        | \$45        | \$0                 | \$0          |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51380                         | UNIFORM ALLOWANCE             | \$0         | \$0         | \$4,000             | \$0          |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51410                         | UTILITIES                     | \$193,898   | \$200,351   | \$232,500           | \$220,386    | 10% increase from 2023 Actual. Shared Utilities at Operations Center and Bandwidth Purchases.                                                                                                                                                                                                                                                                                          |
| 22227-51610                         | SUPPLIES                      | \$87,496    | \$95,433    | \$30,000            | \$80,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51710                         | PROFESSIONAL SERVICES         | \$40,844    | \$79,315    | \$7,500             | \$7,500      |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51810                         | MAINTENANCE & REPAIR          | \$12,792    | \$17,565    | \$40,000            | \$40,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-51930                         | RENT/LEASE - BUILDING         | \$33,768    | \$36,160    | \$0                 | \$0          |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-52210                         | PROFESSIONAL DEVELOPMENT      | \$12,549    | \$15,497    | \$15,000            | \$15,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-52310                         | MISC. TRAVEL                  | \$0         | \$109       | \$6,000             | \$6,000      |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-52610                         | TECHNOLOGY                    | \$85,383    | \$128,394   | \$30,000            | \$40,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-52710                         | CREDIT CARD FEES              | \$10,960    | \$14,583    | \$10,000            | \$10,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-52810                         | OTHER OPERATING EXPENSE       | \$18,458    | \$11,343    | \$10,000            | \$10,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-53520                         | LIABILITY AND CASUALTY INSURA | \$24,577    | \$22,968    | \$35,390            | \$25,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-54110                         | BAD DEBTS                     | \$0         | \$1,531     | \$0                 | \$35,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-54310                         | INTERFUND COST OF SERVICE     | \$16,370    | \$16,697    | \$17,198            | \$17,714     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-55610                         | DEPRECIATION                  | \$102,452   | \$97,344    | \$0                 | \$85,000     |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-55910                         | TRANSFER TO FLEET SERVICE     | \$0         | \$72,000    | \$0                 | \$0          |                                                                                                                                                                                                                                                                                                                                                                                        |
| 22227-59520                         | CAPITAL OUTLAY                | \$0         | \$856       | \$0                 | \$48,000     | Replacement for transit van                                                                                                                                                                                                                                                                                                                                                            |

# 2025 BUDGET

| Account                                       | Account Description       | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                |
|-----------------------------------------------|---------------------------|-------------|-------------|---------------------|--------------|----------------------------------------------------------------------------|
| 22227-60000                                   | PROJECTS                  | \$49,162    | \$376,890   | \$300,000           | \$250,000    | Miscellaneous projects and upgrades associated with the city wide roll-out |
| <b>TOTAL 227 - BROADBAND</b>                  |                           | \$1,579,415 | \$2,206,347 | \$1,806,592         | \$2,001,025  |                                                                            |
| <b>22 BROADBAND - 999 INTERFUND TRANSFERS</b> |                           |             |             |                     |              |                                                                            |
| 22999-55910                                   | TRANSFER TO FLEET SERVICE | \$100,000   | \$0         | \$50,000            | \$0          |                                                                            |
| 22999-55945                                   | TRANSFER TO ELECTRIC      | \$181,528   | \$405,917   | \$630,306           | \$630,306    |                                                                            |
| <b>TOTAL 999 - INTERFUND TRANSFERS</b>        |                           | \$281,528   | \$405,917   | \$680,306           | \$630,306    |                                                                            |
| <b>TOTAL 22 - BROADBAN</b>                    |                           | \$1,860,943 | \$2,612,264 | \$2,486,898         | \$2,631,331  |                                                                            |

Draft

# **ELECTRIC FUND**

|                             | <b>2020</b>           | <b>2021</b>           | <b>2022</b>           | <b>2023</b>           | <b>2024</b>           | <b>2025</b>           |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                             | <b>Actual</b>         | <b>Actual</b>         | <b>Actual</b>         | <b>Actual</b>         | <b>Forecast</b>       | <b>Budget</b>         |
| Revenue                     | \$18,627,036          | \$14,699,694          | \$15,062,057          | \$16,578,867          | \$18,806,339          | \$18,135,306          |
| Expenditures                | <u>(\$16,824,882)</u> | <u>(\$25,578,879)</u> | <u>(\$15,146,894)</u> | <u>(\$15,826,535)</u> | <u>(\$18,959,049)</u> | <u>(\$18,148,455)</u> |
| Change in Fund Balance      | (\$1,802,154)         | (\$10,879,185)        | (\$84,837)            | \$752,332             | (\$152,710)           | (\$13,149)            |
| Beginning Fund Balance      | \$25,550,579          | \$23,748,425          | \$12,869,240          | \$12,784,403          | \$13,536,735          | \$13,384,025          |
| Ending Fund Balance         | \$23,748,425          | \$12,869,240          | \$12,784,403          | \$13,536,735          | \$13,384,025          | \$13,370,876          |
| Available Fund Balance      | \$23,748,425          | \$12,869,240          | \$12,784,403          | \$13,536,735          | \$13,384,025          | \$13,370,876          |
| Cash Balance as of 12/31/23 | \$3,424,445           |                       |                       |                       |                       |                       |

# 2025 BUDGET

| Account                                                             | Account Description     | 2022 Actual         | 2023 Actual         | 2024 Revised Budget | 2025 Request        | Description |
|---------------------------------------------------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| <b>24 ELECTRIC UTILITY - 00070 TRANSFERS</b>                        |                         |                     |                     |                     |                     |             |
| 2400070-44393                                                       | TRANSFER FROM BROADBAND | \$181,528           | \$405,917           | \$630,306           | \$630,306           |             |
| <b>TOTAL 00070 - TRANSFERS</b>                                      |                         | <b>\$181,528</b>    | <b>\$405,917</b>    | <b>\$630,306</b>    | <b>\$630,306</b>    |             |
| <b>24 ELECTRIC UTILITY - 00050 CHARGE FOR SERVICE/FEES ELECTRIC</b> |                         |                     |                     |                     |                     |             |
| 2450050-42610                                                       | COMMERCIAL              | \$9,461,700         | \$9,901,552         | \$11,000,000        | \$11,250,000        |             |
| 2450050-42620                                                       | RESIDENTIAL             | \$5,215,782         | \$5,802,084         | \$6,040,000         | \$6,000,000         |             |
| 2450050-42630                                                       | MUNICIPAL               | \$98,720            | \$138,502           | \$100,000           | \$140,000           |             |
| 2450050-42640                                                       | SECURITY LIGHTING       | \$11,722            | \$10,771            | \$10,000            | \$15,000            |             |
| 2450050-42645                                                       | EV CHARGING FEES        | (\$0)               | \$904               | (\$0)               | (\$0)               |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                        |                         | <b>\$14,787,924</b> | <b>\$15,853,812</b> | <b>\$17,150,000</b> | <b>\$17,405,000</b> |             |
| <b>24 ELECTRIC UTILITY - 00060 OTHER ELECTRIC</b>                   |                         |                     |                     |                     |                     |             |
| 2450060-42560                                                       | SERVICE CONNECT FEES    | \$13,395            | \$25,520            | \$14,735            | \$15,000            |             |
| 2450060-42650                                                       | VENDORS FEE             | \$8,020             | \$11,717            | \$8,822             | \$10,000            |             |
| 2450060-42660                                                       | JOINT POLE USE          | (\$0)               | (\$0)               | (\$0)               | \$25,000            |             |
| 2450060-43510                                                       | INTEREST                | (\$45,551)          | \$35,033            | \$4,629             | \$50,000            |             |
| 2450060-43650                                                       | MISCELLANEOUS LEASE     | \$1,000             | \$200               | \$1,100             | (\$0)               |             |
| 2450060-43710                                                       | DEVELOPER CONTRIBUTIONS | \$290,758           | \$123,952           | \$944,007           | (\$0)               |             |
| 2450060-43920                                                       | INSURANCE REIMBURSEMENT | \$29,764            | (\$0)               | \$32,740            | (\$0)               |             |
| 2450060-44110                                                       | SALE OF ASSETS          | \$4                 | (\$0)               | (\$0)               | (\$0)               |             |
| 2450060-44130                                                       | MISCELLANEOUS           | \$140,222           | \$121,292           | \$20,000            | (\$0)               |             |
| 2450060-44140                                                       | BAD DEBT RECOVERY       | \$1,636             | \$1,424             | (\$0)               | (\$0)               |             |
| <b>TOTAL 00060 - OTHER</b>                                          |                         | <b>\$439,248</b>    | <b>\$319,138</b>    | <b>\$1,026,033</b>  | <b>\$100,000</b>    |             |
| <b>TOTAL 24 - ELECTRIC UTILITY</b>                                  |                         | <b>\$15,408,700</b> | <b>\$16,578,867</b> | <b>\$18,806,339</b> | <b>\$18,135,306</b> |             |

# 2025 BUDGET

| Account                                                  | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                                                                                     |
|----------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>24 ELECTRIC UTILITY - 000 PROJECTS</b>                |                                |             |             |                     |              |                                                                                                                                                                                                 |
| 2450-60000                                               | PROJECTS                       | \$584,223   | \$3,356,196 | \$1,215,000         | \$1,291,884  | Cardnell Substation Xcel payment                                                                                                                                                                |
|                                                          |                                |             |             |                     | \$75,000     | General system improvements                                                                                                                                                                     |
|                                                          |                                |             |             |                     | \$175,000    | Highway 6 & 24 undergrounding                                                                                                                                                                   |
|                                                          |                                |             |             |                     | \$175,000    | 500 MCM cable upgrades - Mitchell Creek circuit #4 upgrades                                                                                                                                     |
|                                                          |                                |             |             |                     | \$75,000     | Mountain Shadows - upgrades to system                                                                                                                                                           |
|                                                          |                                |             |             |                     | \$175,000    | Overhead to underground - Donegan Road/480                                                                                                                                                      |
|                                                          |                                |             |             |                     | \$150,000    | Red Mountain Phase 2                                                                                                                                                                            |
|                                                          | TOTAL PROJECTS                 | \$584,223   | \$3,356,196 | \$1,215,000         | \$2,116,884  |                                                                                                                                                                                                 |
|                                                          | <b>TOTAL 000 - PROJECTS</b>    | \$584,223   | \$3,356,196 | \$1,215,000         | \$2,116,884  |                                                                                                                                                                                                 |
| <b>24 ELECTRIC UTILITY - 220 ELECTRIC ADMINISTRATION</b> |                                |             |             |                     |              |                                                                                                                                                                                                 |
| 24220-51110                                              | REGULAR EMPLOYEES              | \$172,880   | \$180,074   | \$196,012           | \$231,906    | Public Works Director (50%)<br>Electric Administrative Assistant<br>GIS Administrator (25%)<br>Public Information Officer (25%)<br>Utility Location Technician (25%)<br>GIS Specialist (14.29%) |
| 24220-51210                                              | HEALTH INSURANCE PREMIUMS      | \$20,520    | \$22,522    | \$30,617            | \$33,075     |                                                                                                                                                                                                 |
| 24220-51220                                              | LONG TERM DISABILITY           | \$464       | \$429       | \$667               | \$788        |                                                                                                                                                                                                 |
| 24220-51230                                              | BASIC LIFE INSURANCE           | \$407       | \$400       | \$529               | \$592        |                                                                                                                                                                                                 |
| 24220-51250                                              | FICA CONTRIBUTIONS             | \$13,059    | \$13,632    | \$14,995            | \$20,593     |                                                                                                                                                                                                 |
| 24220-51260                                              | RETIREMENT CONTRIBUTIONS       | \$12,029    | \$12,279    | \$13,722            | \$18,843     |                                                                                                                                                                                                 |
| 24220-51270                                              | UNEMPLOYMENT COMPENSATION      | \$346       | \$357       | \$392               | \$538        |                                                                                                                                                                                                 |
| 24220-51280                                              | WORKERS' COMPENSATION          | \$2,540     | \$551       | \$2,500             | \$578        |                                                                                                                                                                                                 |
| 24220-51360                                              | EMPLOYEE ONBOARDING            | \$0         | \$161       | \$0                 | \$0          |                                                                                                                                                                                                 |
| 24220-51410                                              | UTILITIES                      | \$14,245    | \$21,255    | \$20,000            | \$23,380     | 10% increase from 2023 Actual                                                                                                                                                                   |
| 24220-51610                                              | SUPPLIES                       | \$4,216     | \$6,990     | \$5,000             | \$7,500      |                                                                                                                                                                                                 |
| 24220-51710                                              | PROFESSIONAL SERVICES          | \$22,557    | \$35,050    | \$22,644            | \$16,000     | Garfield Clean Energy - total \$64,000 across all funds                                                                                                                                         |
| 24220-51810                                              | MAINTENANCE & REPAIR           | \$0         | \$0         | \$0                 | \$50,000     |                                                                                                                                                                                                 |
| 24220-51920                                              | RENT/LEASE - EQUIPMENT         | \$30,440    | \$21,054    | \$30,000            | \$2,500      |                                                                                                                                                                                                 |
| 24220-52210                                              | PROFESSIONAL DEVELOPMENT       | \$8,147     | \$5,857     | \$10,000            | \$10,000     |                                                                                                                                                                                                 |
| 24220-52410                                              | PROFESSIONAL DUES AND MEMBERSH | \$9,439     | \$9,079     | \$10,000            | \$10,000     |                                                                                                                                                                                                 |
| 24220-52420                                              | ORGANIZATIONAL DUES AND MEMBER | \$3,960     | \$0         | \$4,000             | \$0          |                                                                                                                                                                                                 |
| 24220-52510                                              | GRANTS                         | \$15,000    | \$0         | \$10,000            | \$0          |                                                                                                                                                                                                 |
| 24220-52610                                              | TECHNOLOGY                     | \$3,716     | \$9,709     | \$4,500             | \$7,500      |                                                                                                                                                                                                 |
| 24220-52810                                              | OTHER OPERATING EXPENSE        | \$1,236     | \$49        | \$0                 | \$1,500      |                                                                                                                                                                                                 |
| 24220-53510                                              | PROPERTY INSURANCE             | \$67,974    | \$91,157    | \$97,883            | \$100,000    |                                                                                                                                                                                                 |
| 24220-53520                                              | LIABILITY AND CASUALTY INSURA  | \$6,221     | \$5,814     | \$8,959             | \$6,400      |                                                                                                                                                                                                 |

# 2025 BUDGET

| Account                                                         | Account Description            | 2022 Actual         | 2023 Actual         | 2024 Revised Budget | 2025 Request        | Description                                                         |
|-----------------------------------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------------------------------------------|
| 24220-53950                                                     | ISSUANCE COSTS                 | \$107,888           | \$0                 | \$0                 | \$0                 |                                                                     |
| 24220-54310                                                     | INTERFUND COST OF SERVICE      | \$342,915           | \$349,773           | \$360,266           | \$371,074           |                                                                     |
| 24220-54410                                                     | REGULATORY EXPENSE             | \$2,663             | \$5,975             | \$3,000             | \$5,500             |                                                                     |
| 24220-54510                                                     | LOSS ON ASSET DISPOSITION      | \$0                 | \$22,916            | \$0                 | \$0                 |                                                                     |
| 24220-54610                                                     | ENERGY CONSERVATION            | \$120,670           | \$138,808           | \$155,000           | \$175,000           |                                                                     |
| 24220-54750                                                     | PURCHASED POWER                | \$10,031,327        | \$9,969,123         | \$10,200,000        | \$10,500,000        |                                                                     |
| <b>TOTAL 220 - ELECTRIC ADMINISTRATION</b>                      |                                | <b>\$11,014,859</b> | <b>\$10,923,015</b> | <b>\$11,200,686</b> | <b>\$11,593,267</b> |                                                                     |
| <b>24 ELECTRIC UTILITY - 245 CUSTOMER ACCOUNTS ELECTRIC</b>     |                                |                     |                     |                     |                     |                                                                     |
| 24245-51110                                                     | REGULAR EMPLOYEES              | \$157,215           | \$157,268           | \$162,689           | \$166,713           | Electric Meter Technician<br>Electric Meter Technician - Journeyman |
| 24245-51210                                                     | HEALTH INSURANCE PREMIUMS      | \$44,749            | \$45,725            | \$49,452            | \$53,903            |                                                                     |
| 24245-51220                                                     | LONG TERM DISABILITY           | \$381               | \$367               | \$553               | \$567               |                                                                     |
| 24245-51230                                                     | BASIC LIFE INSURANCE           | \$339               | \$338               | \$410               | \$422               |                                                                     |
| 24245-51250                                                     | FICA CONTRIBUTIONS             | \$10,900            | \$11,596            | \$12,446            | \$12,887            |                                                                     |
| 24245-51260                                                     | RETIREMENT CONTRIBUTIONS       | \$10,413            | \$10,997            | \$11,388            | \$11,792            |                                                                     |
| 24245-51270                                                     | UNEMPLOYMENT COMPENSATION      | \$294               | \$300               | \$325               | \$337               |                                                                     |
| 24245-51280                                                     | WORKERS' COMPENSATION          | \$1,050             | \$2,834             | \$1,000             | \$2,975             |                                                                     |
| 24245-51380                                                     | UNIFORM ALLOWANCE              | \$0                 | \$700               | \$300               | \$750               |                                                                     |
| 24245-52210                                                     | PROFESSIONAL DEVELOPMENT       | \$0                 | \$20                | \$3,000             | \$3,000             |                                                                     |
| 24245-52610                                                     | TECHNOLOGY                     | \$51,329            | \$35,478            | \$50,000            | \$50,000            |                                                                     |
| 24245-52810                                                     | OTHER OPERATING EXPENSE        | \$0                 | \$57                | \$0                 | \$0                 |                                                                     |
| 24245-54110                                                     | BAD DEBTS                      | \$14,790            | \$35,935            | \$0                 | \$0                 |                                                                     |
| 24245-54320                                                     | INTERFUND BILLING              | \$348,632           | \$355,604           | \$366,273           | \$369,828           |                                                                     |
| 24245-54340                                                     | NONRECIPROCAL INTERFUND ACTIVI | \$513,132           | \$473,850           | \$514,500           | \$522,150           |                                                                     |
| 24245-54760                                                     | CUSTOMER DEPOSIT INTEREST      | \$1,849             | \$1,104             | \$0                 | \$0                 |                                                                     |
| 24245-55810                                                     | INTERFUND FRANCHISE FEE        | \$513,132           | \$473,850           | \$514,500           | \$522,150           |                                                                     |
| 24245-59520                                                     | CAPITAL OUTLAY                 | \$0                 | \$0                 | \$100,000           | \$0                 |                                                                     |
| <b>TOTAL 245 - CUSTOMER ACCOUNTS ELECTRIC</b>                   |                                | <b>\$1,668,205</b>  | <b>\$1,606,023</b>  | <b>\$1,786,836</b>  | <b>\$1,717,474</b>  |                                                                     |
| <b>24 ELECTRIC UTILITY - 270 INTEREST</b>                       |                                |                     |                     |                     |                     |                                                                     |
| 24270-53930                                                     | INTEREST - BONDS               | \$196,031           | \$181,604           | \$172,887           | \$163,701           |                                                                     |
| 24270-53940                                                     | INTEREST - OTHER DEBT ALPINE   | \$142,296           | \$206,588           | \$420,252           | \$190,560           |                                                                     |
| <b>TOTAL 270 - INTEREST</b>                                     |                                | <b>\$338,327</b>    | <b>\$388,192</b>    | <b>\$593,139</b>    | <b>\$354,261</b>    |                                                                     |
| <b>24 ELECTRIC UTILITY - 275 DEPRECIATION/AMORTIZATION</b>      |                                |                     |                     |                     |                     |                                                                     |
| 24275-55610                                                     | DEPRECIATION                   | \$879,582           | \$1,013,296         | \$1,025,000         | \$1,100,000         |                                                                     |
| 24275-59599                                                     | CAPITALIZED ASSETS             | (\$748,302)         | \$0                 | \$0                 | \$0                 |                                                                     |
| <b>TOTAL 275 - DEPRECIATION/AMORTIZATION</b>                    |                                | <b>\$131,280</b>    | <b>\$1,013,296</b>  | <b>\$1,025,000</b>  | <b>\$1,100,000</b>  |                                                                     |
| <b>24 ELECTRIC UTILITY - 380 MAINTENANCE &amp; DISTRIBUTION</b> |                                |                     |                     |                     |                     |                                                                     |

# 2025 BUDGET

| Account                                              | Account Description          | 2022 Actual  | 2023 Actual   | 2024 Revised Budget | 2025 Request | Description                                                                                                                    |
|------------------------------------------------------|------------------------------|--------------|---------------|---------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------|
| 24380-51110                                          | REGULAR EMPLOYEES            | \$662,384    | \$814,421     | \$971,394           | \$0          | Electric Line Superintendent<br>Electric Crew Leader (2)<br>Electric Journeyman Lineman (2)<br>Electric Apprentice Lineman (4) |
| 24380-51140                                          | OVERTIME                     | \$2,659      | \$2,954       | \$4,000             | \$0          |                                                                                                                                |
| 24380-51150                                          | STANDBY AND CALLBACK PAY     | \$63,477     | \$68,465      | \$65,000            | \$69,000     |                                                                                                                                |
| 24380-51160                                          | PROJECT ALLOCATION WAGES     | (\$41,991)   | (\$36,762)    | \$0                 | \$0          |                                                                                                                                |
| 24380-51210                                          | HEALTH INSURANCE PREMIUMS    | \$143,725    | \$141,360     | \$152,748           | \$214,930    |                                                                                                                                |
| 24380-51220                                          | LONG TERM DISABILITY         | \$2,135      | \$2,298       | \$2,859             | \$3,002      |                                                                                                                                |
| 24380-51230                                          | BASIC LIFE INSURANCE         | \$1,933      | \$2,154       | \$2,419             | \$2,640      |                                                                                                                                |
| 24380-51250                                          | FICA CONTRIBUTIONS           | \$65,171     | \$74,991      | \$79,590            | \$85,732     |                                                                                                                                |
| 24380-51260                                          | RETIREMENT CONTRIBUTIONS     | \$60,316     | \$63,606      | \$72,830            | \$78,447     |                                                                                                                                |
| 24380-51270                                          | UNEMPLOYMENT COMPENSATION    | \$1,751      | \$1,961       | \$1,941             | \$2,241      |                                                                                                                                |
| 24380-51280                                          | WORKERS' COMPENSATION        | \$11,098     | \$15,558      | \$11,000            | \$16,336     |                                                                                                                                |
| 24380-51380                                          | UNIFORM ALLOWANCE            | \$25         | \$3,150       | \$2,000             | \$0          |                                                                                                                                |
| 24380-51410                                          | UTILITIES                    | \$3,799      | \$5,241       | \$5,000             | \$5,241      | 10% increase from 2023 Actual                                                                                                  |
| 24380-51610                                          | SUPPLIES                     | \$29,147     | \$26,694      | \$30,000            | \$50,000     |                                                                                                                                |
| 24380-51710                                          | PROFESSIONAL SERVICES        | \$50,694     | \$5,794       | \$20,000            | \$25,000     |                                                                                                                                |
| 24380-51810                                          | MAINTENANCE & REPAIR         | \$181,617    | \$219,065     | \$225,000           | \$275,000    |                                                                                                                                |
| 24380-52210                                          | PROFESSIONAL DEVELOPMENT     | \$2,459      | \$3,266       | \$10,000            | \$8,000      |                                                                                                                                |
| 24380-52610                                          | TECHNOLOGY                   | \$0          | \$0           | \$3,500             | \$4,500      |                                                                                                                                |
| 24380-52810                                          | OTHER OPERATING EXPENSE      | \$316        | \$175         | \$2,500             | \$1,500      |                                                                                                                                |
| 24380-53530                                          | DAMAGE CLAIMS                | \$0          | \$0           | \$1,000             | \$0          |                                                                                                                                |
| 24380-59520                                          | CAPITAL OUTLAY               | \$206,226    | \$673,429     | \$824,173           | \$350,000    |                                                                                                                                |
| 24380-59599                                          | CAPITALIZED ASSETS           | (\$178,840)  | (\$4,088,110) | \$0                 | \$0          |                                                                                                                                |
| <b>TOTAL 380 - MAINTENANCE &amp; DISTRIBUTION</b>    |                              | \$1,268,101  | (\$2,000,290) | \$2,486,954         | \$1,191,569  |                                                                                                                                |
| <b>24 ELECTRIC UTILITY - 999 INTERFUND TRANSFERS</b> |                              |              |               |                     |              |                                                                                                                                |
| 24999-55910                                          | TRANSFER TO FLEET SERVICES   | \$300,000    | \$321,000     | \$626,434           | \$50,000     | Truck replacement                                                                                                              |
| 24999-55930                                          | TRANSFER TO CAPITAL PROJECTS | \$0          | \$25,000      | \$25,000            | \$25,000     |                                                                                                                                |
| <b>TOTAL 999 - INTERFUND TRANSFERS</b>               |                              | \$300,000    | \$346,000     | \$651,434           | \$75,000     |                                                                                                                                |
| <b>TOTAL 24 - ELECTRIC UTILITY</b>                   |                              | \$15,304,996 | \$15,632,43   | \$18,959,049        | \$18,148,455 |                                                                                                                                |

# TRASH FUND

|                             | 2023               | 2024               | 2025               |
|-----------------------------|--------------------|--------------------|--------------------|
|                             | Forecast           | Forecast           | Budget             |
| Revenue                     | \$104,074          | \$755,000          | \$810,000          |
| Expenditures                | <u>(\$104,294)</u> | <u>(\$750,000)</u> | <u>(\$810,500)</u> |
| Change in Fund Balance      | (\$220)            | \$5,000            | (\$500)            |
| Beginning Fund Balance      | \$0                | (\$220)            | \$4,780            |
| Ending Fund Balance         | (\$220)            | \$4,780            | \$4,280            |
| Reserves:                   |                    |                    |                    |
| Available Fund Balance      | (\$220)            | \$4,780            | \$4,280            |
| Cash Balance as of 12/31/23 | \$90,592           |                    |                    |

# 2025 BUDGET

| Account                                                           | Account Description | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|-------------------------------------------------------------------|---------------------|-------------|-------------|---------------------|--------------|-------------|
| <b>28 TRASH FUND - 00050 CHARGE FOR SERVICE/FEES PUBLIC WORKS</b> |                     |             |             |                     |              |             |
| 2830050-42850                                                     | TRASH SERVICE FEE   | (\$0)       | \$104,074   | \$755,000           | \$800,000    |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                      |                     | (\$0)       | \$104,074   | \$755,000           | \$800,000    |             |
| <b>28 TRASH FUND - 00060 OTHER PUBLIC WORKS</b>                   |                     |             |             |                     |              |             |
| 2830060-43510                                                     | INTEREST            | (\$0)       | (\$0)       | (\$0)               | \$10,000     |             |
| <b>TOTAL 00060 - OTHER</b>                                        |                     | (\$0)       | (\$0)       | (\$0)               | \$10,000     |             |
| <b>TOTAL 28 - TRASH FUND</b>                                      |                     | (\$0)       | \$104,074   | \$755,000           | \$810,000    |             |

Draft

# 2025 BUDGET

| Account                                        | Account Description      | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                     |
|------------------------------------------------|--------------------------|-------------|-------------|---------------------|--------------|---------------------------------|
| <b>28 TRASH FUND - 620 TRASH</b>               |                          |             |             |                     |              |                                 |
| 28620-51710                                    | PROFESSIONAL SERVICES    | \$0         | \$104,294   | \$604,000           | \$610,000    | Contracted collections with MWR |
|                                                |                          |             |             |                     | \$5,000      | Education and notices           |
|                                                |                          |             |             |                     | \$24,000     | Hazardous Waste Day             |
|                                                |                          |             |             |                     | \$11,500     | Summer green waste collection   |
| TOTAL PROFESSIONAL SERVICES                    |                          | \$0         | \$104,294   | \$604,000           | \$650,500    |                                 |
| <b>TOTAL 620 - TRASH</b>                       |                          | \$0         | \$104,294   | \$604,000           | \$650,500    |                                 |
| <b>28 TRASH FUND - 999 INTERFUND TRANSFERS</b> |                          |             |             |                     |              |                                 |
| 28999-55935                                    | TRANSFER TO LANDFILL     | \$0         | \$0         | \$34,000            | \$25,000     | Clean up program                |
|                                                |                          |             |             |                     | \$10,000     | Recycle costs                   |
| TOTAL TRANSFER TO LANDFILL                     |                          | \$0         | \$0         | \$34,000            | \$35,000     |                                 |
| 28999-55950                                    | TRANSFER TO GENERAL FUND | \$0         | \$0         | \$112,000           | \$125,000    |                                 |
| <b>TOTAL 999 - INTERFUND TRANSFERS</b>         |                          | \$0         | \$0         | \$146,000           | \$160,000    |                                 |
| <b>TOTAL 28 - TRASH FUNI</b>                   |                          | \$0         | \$104,294   | \$750,000           | \$810,500    |                                 |

## LANDFILL FUND

|                                        | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 |
|----------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                        | Actual               | Actual               | Actual               | Actual               | Forecast             | Budget               |
| Revenue                                | \$2,874,057          | \$2,747,511          | \$3,024,899          | \$3,911,859          | \$2,889,500          | \$3,122,500          |
| Expenditures                           | <u>(\$2,691,078)</u> | <u>(\$2,614,800)</u> | <u>(\$2,808,385)</u> | <u>(\$2,691,936)</u> | <u>(\$3,245,791)</u> | <u>(\$3,412,666)</u> |
| Change in Fund Balance                 | \$182,979            | \$132,711            | \$216,514            | \$1,219,923          | (\$356,291)          | (\$290,166)          |
| Beginning Fund Balance                 | \$2,989,453          | \$3,172,432          | \$3,305,143          | \$3,521,657          | \$4,741,580          | \$4,385,289          |
| Ending Fund Balance                    | \$3,172,432          | \$3,305,143          | \$3,521,657          | \$4,741,580          | \$4,385,289          | \$4,095,123          |
| Landfill closure and postclosure Costs | (\$1,566,814)        | (\$1,700,646)        | (\$1,856,460)        | (\$1,467,080)        | (\$1,613,788)        | (\$1,613,788)        |
| Available Fund Balance                 | \$1,605,618          | \$1,604,497          | \$1,665,197          | \$3,274,500          | \$2,771,501          | \$2,481,335          |
| Cash Balance as of 12/31/23            | \$1,257,277          |                      |                      |                      |                      |                      |

# 2025 BUDGET

| Account                                                                     | Account Description        | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|-----------------------------------------------------------------------------|----------------------------|-------------|-------------|---------------------|--------------|-------------|
| <b>29 LANDFILL ENTERPRISE FUND - 00050 CHARGE FOR SERVICE/FEES LANDFILL</b> |                            |             |             |                     |              |             |
| 2960050-42810                                                               | CONCRETE                   | \$130,289   | \$193,611   | \$130,000           | \$150,000    |             |
| 2960050-42811                                                               | OTHER RECYCLABLE METALS    | \$1,405     | (\$0)       | (\$0)               | (\$0)        |             |
| 2960050-42812                                                               | ANIMALS                    | \$1,505     | \$1,490     | \$1,200             | \$1,200      |             |
| 2960050-42813                                                               | NON-FRIABLE ASBESTOS       | (\$0)       | \$93        | \$1,000             | \$1,000      |             |
| 2960050-42814                                                               | APPLIANCES                 | \$11,350    | \$12,220    | \$13,000            | \$13,000     |             |
| 2960050-42815                                                               | BRUSH & WOOD               | \$251,603   | \$380,357   | \$180,000           | \$200,000    |             |
| 2960050-42816                                                               | CITY OF GLENWOOD           | \$2,127     | (\$0)       | \$20,000            | \$20,000     |             |
| 2960050-42817                                                               | CONSTRUCTION WASTE MIXED   | \$955,604   | \$1,024,237 | \$1,000,000         | \$1,000,000  |             |
| 2960050-42818                                                               | CONTAMINATED SOIL          | \$34,876    | \$6,531     | \$15,000            | \$15,000     |             |
| 2960050-42819                                                               | MUNICIPAL WASTE            | \$1,012,840 | \$995,361   | \$1,040,000         | \$1,100,000  |             |
| 2960050-42820                                                               | RESIDENTIAL/MIXED          | \$26,799    | \$58,044    | \$10,000            | \$50,000     |             |
| 2960050-42821                                                               | SLUDGE                     | \$16,937    | \$19,800    | \$20,000            | \$20,000     |             |
| 2960050-42822                                                               | CAR WASH SLUDGE            | \$44,663    | \$26,811    | \$34,000            | \$34,000     |             |
| 2960050-42823                                                               | SEPTIC SLUDGE              | \$218,734   | \$76,065    | \$185,000           | \$185,000    |             |
| 2960050-42824                                                               | TIRES - PASSENGER/LT TRUCK | \$22,433    | \$25,291    | \$20,000            | \$20,000     |             |
| 2960050-42825                                                               | TIRES - LARGE TRUCK        | \$2,076     | \$5,112     | \$2,000             | \$2,000      |             |
| 2960050-42826                                                               | TIRES - EQUIPMENT          | (\$0)       | (\$0)       | \$100               | \$100        |             |
| 2960050-42827                                                               | COMPOST FEE                | \$105,588   | \$227,971   | \$120,000           | \$120,000    |             |
| 2960050-42828                                                               | SCRAP METAL/RECYCLE FEES   | \$1,242     | \$3,002     | \$1,200             | \$1,200      |             |
| 2960050-42829                                                               | CLEAN OUT FEE              | \$39,747    | \$41,424    | \$2,000             | (\$0)        |             |
| 2960050-42830                                                               | ELECTRONICS                | \$67,631    | \$81,225    | \$55,000            | \$55,000     |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                |                            | \$2,947,448 | \$3,178,645 | \$2,849,500         | \$2,987,500  |             |
| <b>29 LANDFILL ENTERPRISE FUND - 00060 OTHER LANDFILL</b>                   |                            |             |             |                     |              |             |
| 2960060-42310                                                               | GRANTS                     | (\$0)       | \$582,578   | \$40,000            | (\$0)        |             |
| 2960060-42650                                                               | VENDORS FEE                | \$412       | \$646       | (\$0)               | (\$0)        |             |
| 2960060-43510                                                               | INTEREST                   | \$30,540    | \$99,943    | (\$0)               | \$75,000     |             |
| 2960060-44130                                                               | MISCELLANEOUS              | \$46,499    | \$50,046    | (\$0)               | \$25,000     |             |
| <b>TOTAL 00060 - OTHER</b>                                                  |                            | \$77,452    | \$733,214   | \$40,000            | \$100,000    |             |
| <b>29 LANDFILL ENTERPRISE FUND - 00070 TRANSFERS LANDFILL</b>               |                            |             |             |                     |              |             |
| 2960070-44330                                                               | TRANSFER FROM OTHER FUNDS  | (\$0)       | (\$0)       | (\$0)               | \$35,000     |             |
| <b>TOTAL 00070 - TRANSFERS</b>                                              |                            | (\$0)       | (\$0)       | (\$0)               | \$35,000     |             |
| <b>TOTAL 29 - LANDFILL ENTERPRISE FUND</b>                                  |                            | \$3,024,900 | \$3,911,859 | \$2,889,500         | \$3,122,500  |             |

# 2025 BUDGET

| Account                                                          | Account Description            | 2022 Actual      | 2023 Actual      | 2024 Revised Budget | 2025 Request     | Description                                                                                                                                                                                                                         |
|------------------------------------------------------------------|--------------------------------|------------------|------------------|---------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>29 LANDFILL ENTERPRISE FUND - 000 PROJECTS</b>                |                                |                  |                  |                     |                  |                                                                                                                                                                                                                                     |
| 2960-60000                                                       | PROJECTS                       | \$32,310         | \$64,671         | \$130,000           | \$150,000        | Buy out price for 950GC loader at end of lease, wind fence, leachate control project                                                                                                                                                |
| <b>TOTAL 000 - PROJECTS</b>                                      |                                | <b>\$32,310</b>  | <b>\$64,671</b>  | <b>\$130,000</b>    | <b>\$150,000</b> |                                                                                                                                                                                                                                     |
| <b>29 LANDFILL ENTERPRISE FUND - 610 LANDFILL ADMINISTRATION</b> |                                |                  |                  |                     |                  |                                                                                                                                                                                                                                     |
| 29610-51110                                                      | REGULAR EMPLOYEES              | \$753,880        | \$830,460        | \$799,262           | \$831,315        | Landfill Manager<br>Crew Leader - Landfill<br>Equipment Operator III (3)<br>Equipment Operator II<br>Equipment Operator I (3)<br>Accounting Technician/Cashier Landfill<br>Recycling Technician<br>Public Information Officer (25%) |
| 29610-51120                                                      | PART-TIME EMPLOYEES            | \$0              | \$715            | \$0                 | \$0              |                                                                                                                                                                                                                                     |
| 29610-51140                                                      | OVERTIME                       | \$15,800         | \$17,560         | \$16,000            | \$30,000         |                                                                                                                                                                                                                                     |
| 29610-51210                                                      | HEALTH INSURANCE PREMIUMS      | \$180,013        | \$159,781        | \$165,741           | \$218,877        |                                                                                                                                                                                                                                     |
| 29610-51220                                                      | LONG TERM DISABILITY           | \$2,009          | \$1,987          | \$2,649             | \$2,738          |                                                                                                                                                                                                                                     |
| 29610-51230                                                      | BASIC LIFE INSURANCE           | \$1,730          | \$1,788          | \$2,058             | \$2,108          |                                                                                                                                                                                                                                     |
| 29610-51250                                                      | FICA CONTRIBUTIONS             | \$57,619         | \$62,523         | \$62,367            | \$66,101         |                                                                                                                                                                                                                                     |
| 29610-51260                                                      | RETIREMENT CONTRIBUTIONS       | \$47,331         | \$50,920         | \$57,069            | \$60,415         |                                                                                                                                                                                                                                     |
| 29610-51270                                                      | UNEMPLOYMENT COMPENSATION      | \$1,550          | \$1,632          | \$1,600             | \$1,728          |                                                                                                                                                                                                                                     |
| 29610-51280                                                      | WORKERS' COMPENSATION          | \$25,126         | \$22,086         | \$25,000            | \$23,191         |                                                                                                                                                                                                                                     |
| 29610-51360                                                      | EMPLOYEE ONBOARDING            | \$40             | \$33             | \$100               | \$400            |                                                                                                                                                                                                                                     |
| 29610-51380                                                      | UNIFORM ALLOWANCE              | \$263            | \$1,998          | \$4,000             | \$0              |                                                                                                                                                                                                                                     |
| 29610-51410                                                      | UTILITIES                      | \$24,903         | \$25,512         | \$30,000            | \$28,062         | 10% increase from 2023 Actual. Electric, natural gas, propane, communications, technology, water and wastewater.                                                                                                                    |
| 29610-51610                                                      | SUPPLIES                       | \$14,001         | \$12,774         | \$14,000            | \$22,000         |                                                                                                                                                                                                                                     |
| 29610-51710                                                      | PROFESSIONAL SERVICES          | \$143,213        | \$176,354        | \$157,000           | \$257,890        | WasteWORKS, APEN fees, E-waste, recycle program, landfill testing, engineering on-call services.                                                                                                                                    |
|                                                                  |                                |                  |                  |                     | \$12,000         | Garfield Clean Energy - total \$64,000 across all funds                                                                                                                                                                             |
| <b>TOTAL PROFESSIONAL SERVICES</b>                               |                                | <b>\$143,213</b> | <b>\$176,354</b> | <b>\$157,000</b>    | <b>\$269,890</b> |                                                                                                                                                                                                                                     |
| 29610-51810                                                      | MAINTENANCE & REPAIR           | \$408,304        | \$356,036        | \$400,000           | \$367,500        | Fire mitigation, small equipment, fuel, hardware, supplies, vehicles maintenance, heavy equipment maintenance, landscaping, parts and signage                                                                                       |
| 29610-51920                                                      | RENT/LEASE - EQUIPMENT         | \$107,571        | \$88,046         | \$500,000           | \$322,900        | 25 ton truck, loaders, dozer, shredder and screener, Bomag compactor                                                                                                                                                                |
| 29610-51930                                                      | RENT/LEASE - BUILDING          | \$5,100          | \$425            | \$5,100             | \$5,300          |                                                                                                                                                                                                                                     |
| 29610-52110                                                      | PUBLIC NOTICES                 | \$0              | \$0              | \$0                 | \$1,150          |                                                                                                                                                                                                                                     |
| 29610-52210                                                      | PROFESSIONAL DEVELOPMENT       | \$6,854          | \$6,433          | \$6,000             | \$20,000         |                                                                                                                                                                                                                                     |
| 29610-52410                                                      | PROFESSIONAL DUES AND MEMBERSH | \$1,318          | \$990            | \$2,000             | \$2,000          |                                                                                                                                                                                                                                     |

# 2025 BUDGET

| Account                                                      | Account Description            | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description       |
|--------------------------------------------------------------|--------------------------------|--------------------|--------------------|---------------------|--------------------|-------------------|
| 29610-52420                                                  | ORGANIZATIONAL DUES AND MEMBER | \$1,506            | \$230              | \$15,000            | \$2,000            |                   |
| 29610-52810                                                  | OTHER OPERATING EXPENSE        | \$670              | \$117              | \$0                 | \$1,000            |                   |
| 29610-53510                                                  | PROPERTY INSURANCE             | \$303              | \$2,063            | \$437               | \$2,300            |                   |
| 29610-53520                                                  | LIABILITY AND CASUALTY INSURA  | \$32,417           | \$42,067           | \$46,680            | \$46,000           |                   |
| 29610-53940                                                  | INTEREST - OTHER DEBT          | \$13,560           | \$27,277           | \$0                 | \$12,500           |                   |
| 29610-54110                                                  | BAD DEBTS                      | \$11,752           | \$17,500           | \$0                 | \$2,500            |                   |
| 29610-54310                                                  | INTERFUND COST OF SERVICE      | \$145,632          | \$148,545          | \$153,000           | \$157,590          |                   |
| 29610-54320                                                  | INTERFUND BILLING              | \$4,728            | \$4,919            | \$4,728             | \$5,000            |                   |
| 29610-55320                                                  | SEPTIC AND CAR WASH            | \$0                | \$0                | \$0                 | \$3,500            |                   |
| 29610-55340                                                  | TIRE DISPOSAL                  | \$13,637           | \$16,961           | \$20,000            | \$30,000           |                   |
| 29610-55350                                                  | CONCRETE CRUSHING AND RECYCLIN | \$57,167           | \$214,217          | \$0                 | \$200,000          | Concrete crushing |
| 29610-55360                                                  | LANDFILL CLOSURE COSTS         | \$101,812          | (\$30,345)         | \$100,000           | \$120,000          |                   |
| 29610-55370                                                  | LANDFILL POSTCLOSURE COSTS     | \$54,002           | (\$158,411)        | \$125,000           | \$75,600           |                   |
| 29610-55380                                                  | WEED CONTROL                   | \$3,000            | \$4,000            | \$6,000             | \$5,000            |                   |
| 29610-55390                                                  | RECYCLING PROGRAM              | \$86,915           | \$97,656           | \$120,000           | \$100,000          |                   |
| 29610-55510                                                  | HOUSEHOLD HAZARDOUS WASTE      | \$21,169           | \$18,638           | \$0                 | \$0                |                   |
| 29610-55610                                                  | DEPRECIATION                   | \$405,492          | \$440,770          | \$125,000           | \$200,000          |                   |
| 29610-55910                                                  | TRANSFER TO FLEET SERVICE      | \$100,000          | \$0                | \$125,000           | \$0                |                   |
| 29610-59520                                                  | CAPITAL OUTLAY                 | \$408,899          | \$385,000          | \$0                 | \$0                |                   |
| 29610-59599                                                  | CAPITALIZED ASSETS             | (\$483,209)        | (\$446,991)        | \$0                 | \$0                |                   |
| <b>TOTAL 610 - LANDFILL ADMINISTRATION</b>                   |                                | <b>\$2,776,075</b> | <b>\$2,602,265</b> | <b>\$3,090,791</b>  | <b>\$3,238,665</b> |                   |
| <b>29 LANDFILL ENTERPRISE FUND - 999 INTERFUND TRANSFERS</b> |                                |                    |                    |                     |                    |                   |
| 29999-55930                                                  | TRANSFER TO CAPITAL PROJECTS   | \$0                | \$25,000           | \$25,000            | \$25,000           |                   |
| <b>TOTAL 999 - INTERFUND TRANSFERS</b>                       |                                | <b>\$0</b>         | <b>\$25,000</b>    | <b>\$25,000</b>     | <b>\$25,000</b>    |                   |
| <b>TOTAL 29 - LANDFILL ENTERPRISE FUNI</b>                   |                                | <b>\$2,808,386</b> | <b>\$2,691,936</b> | <b>\$3,245,791</b>  | <b>\$3,413,665</b> |                   |

## CAPITAL PROJECTS FUND

|                             | 2020<br>Actual       | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Actual       | 2024<br>Forecast     | 2025<br>Budget       |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue                     | \$1,190,479          | \$5,280,936          | \$3,915,127          | \$4,155,682          | \$4,718,974          | \$5,008,216          |
| Expenditures                | <u>(\$2,232,578)</u> | <u>(\$2,314,445)</u> | <u>(\$3,144,922)</u> | <u>(\$4,958,744)</u> | <u>(\$6,546,028)</u> | <u>(\$5,645,782)</u> |
| Change in Fund Balance      | <u>(\$1,851,599)</u> | \$2,966,491          | \$770,205            | <u>(\$803,062)</u>   | <u>(\$1,827,054)</u> | <u>(\$637,566)</u>   |
| Beginning Fund Balance      | \$4,962,401          | \$3,110,805          | \$6,077,296          | \$6,847,501          | \$6,044,439          | \$4,217,385          |
| Ending Fund Balance         | \$3,110,802          | \$6,077,296          | \$6,847,501          | \$6,044,439          | \$4,217,385          | \$3,579,819          |
| Reserves                    |                      |                      |                      |                      |                      |                      |
| Parkland Fees               | <u>(\$639,490)</u>   | <u>(\$1,136,189)</u> | <u>(\$1,460,815)</u> | <u>(\$1,488,194)</u> | <u>(\$958,170)</u>   | <u>(\$450,000)</u>   |
| Public Art (1% of projects) |                      |                      |                      | <u>(\$51,391)</u>    | <u>(\$137,697)</u>   | <u>(\$125,000)</u>   |
| Springridge Parkland        | <u>(\$305,912)</u>   | <u>(\$334,786)</u>   | <u>(\$340,561)</u>   | <u>(\$340,561)</u>   | <u>(\$340,561)</u>   | <u>(\$170,561)</u>   |
| Contingency Reserve (FAB)   | <u>(\$2,000,000)</u> | <u>(\$2,000,000)</u> | <u>(\$2,000,000)</u> | <u>(\$2,500,000)</u> | <u>(\$2,500,000)</u> | <u>(\$2,500,000)</u> |
| Employee Retention Reserve  | <u>\$0</u>           | <u>(\$45,000)</u>    | <u>(\$45,000)</u>    | <u>(\$45,000)</u>    | <u>(\$45,000)</u>    | <u>(\$45,000)</u>    |
| Available Reserves          | \$165,400            | \$2,561,321          | \$3,001,125          | \$1,619,293          | \$235,957            | \$289,258            |
| Cash Balance as of 12/31/23 | \$5,734,027          |                      |                      |                      |                      |                      |

# 2025 BUDGET

| Account                                                          | Account Description          | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                      |
|------------------------------------------------------------------|------------------------------|--------------------|--------------------|---------------------|--------------------|------------------------------------------------------------------|
| <b>31 CAPITAL PROJECTS - 00020 TAXES</b>                         |                              |                    |                    |                     |                    |                                                                  |
| 3100020-41210                                                    | GENERAL SALES TAX            | \$3,356,177        | \$3,503,256        | \$3,770,696         | \$3,788,771        | Assumes 3% over 2023 actuals for 2024, and 5% over 2024 for 2025 |
| 3100020-41310                                                    | USE TAX                      | \$180,779          | \$191,451          | \$180,779           | \$243,243          | \$1.8 million total across all funds                             |
| <b>TOTAL 00020 - TAXES</b>                                       |                              | <b>\$3,536,957</b> | <b>\$3,694,706</b> | <b>\$3,951,475</b>  | <b>\$4,032,014</b> |                                                                  |
| <b>31 CAPITAL PROJECTS - 00040 INTERGOVERNMENTAL</b>             |                              |                    |                    |                     |                    |                                                                  |
| 3100040-42310                                                    | GRANTS                       | (\$0)              | \$26,188           | \$219,500           | \$100,000          | USDA Tree grant                                                  |
|                                                                  |                              |                    |                    |                     | \$405,000          | LFCW Sayre Park grant                                            |
| TOTAL GRANTS                                                     |                              | (\$0)              | \$26,188           | \$219,500           | \$505,000          |                                                                  |
| <b>TOTAL 00040 - INTERGOVERNMENTAL</b>                           |                              | <b>(\$0)</b>       | <b>\$26,188</b>    | <b>\$219,500</b>    | <b>\$505,000</b>   |                                                                  |
| <b>31 CAPITAL PROJECTS - 00060 OTHER</b>                         |                              |                    |                    |                     |                    |                                                                  |
| 3100060-41220                                                    | AUDIT REVENUE                | \$13,611           | \$15,972           | \$40,000            | \$21,202           |                                                                  |
| 3100060-42420                                                    | CREDIT CARD CONVENIENCE FEES | \$253              | \$161              | (\$0)               | (\$0)              |                                                                  |
| 3100060-43510                                                    | INTEREST                     | (\$31)             | \$127,402          | \$50,000            | \$150,000          |                                                                  |
| 3100060-43710                                                    | CONTRIBUTIONS/DONATIONS      | \$500              | (\$0)              | (\$0)               | (\$0)              |                                                                  |
| 3100060-43910                                                    | COST REIMBURSEMENTS          | (\$0)              | \$42,470           | (\$0)               | (\$0)              |                                                                  |
| 3100060-43920                                                    | INSURANCE REIMBURSEMENT      | (\$0)              | \$121,404          | (\$0)               | (\$0)              |                                                                  |
| 3100060-44130                                                    | MISCELLANEOUS                | \$3,436            | (\$0)              | (\$0)               | (\$0)              |                                                                  |
| 3100060-44325                                                    | TRANSFER FROM LANDFILL       | (\$0)              | \$25,000           | \$25,000            | \$25,000           |                                                                  |
| 3100060-44385                                                    | TRANSFER FROM WA/SW          | \$30,000           | \$50,000           | \$50,000            | \$50,000           |                                                                  |
| 3100060-44390                                                    | TRANSFER FROM ELECTRIC       | (\$0)              | \$25,000           | \$25,000            | \$25,000           |                                                                  |
| <b>TOTAL 00060 - OTHER</b>                                       |                              | <b>\$47,770</b>    | <b>\$407,409</b>   | <b>\$190,000</b>    | <b>\$271,202</b>   |                                                                  |
| <b>31 CAPITAL PROJECTS - 00030 PERMITS/LICENSES PUBLIC WORKS</b> |                              |                    |                    |                     |                    |                                                                  |
| 3130030-42424                                                    | PARKLAND FEES - SPRINGRIDGE  | \$5,775            | (\$0)              | (\$0)               | (\$0)              |                                                                  |
| 3130030-42425                                                    | PARK LAND FEES               | \$324,626          | \$27,379           | \$357,999           | \$200,000          |                                                                  |
| <b>TOTAL 00030 - PERMITS/LICENSES</b>                            |                              | <b>\$330,401</b>   | <b>\$27,379</b>    | <b>\$357,999</b>    | <b>\$200,000</b>   |                                                                  |
| <b>TOTAL 31 - CAPITAL PROJECTS</b>                               |                              | <b>\$3,915,127</b> | <b>\$4,155,682</b> | <b>\$4,718,974</b>  | <b>\$5,008,216</b> |                                                                  |

# 2025 BUDGET

| Account                                   | Account Description             | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                                |
|-------------------------------------------|---------------------------------|-------------|-------------|---------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| <b>31 CAPITAL PROJECTS - 000 PROJECTS</b> |                                 |             |             |                     |              |                                                                                                                                            |
| 3110-55910                                | TRANSFER TO FLEET SERVICE       | \$0         | \$42,000    | \$0                 | \$0          |                                                                                                                                            |
| 3110-59520                                | CAPITAL OUTLAY                  | \$0         | \$226,562   | \$0                 | \$50,000     | City Hall improvements                                                                                                                     |
| 3110-60000                                | PROJECTS                        |             |             |                     | \$90,000     | IT equipment and replacement cycle                                                                                                         |
|                                           |                                 |             |             |                     | \$25,000     | Infrastructure replacement and upgrades                                                                                                    |
|                                           |                                 |             |             |                     | \$125,000    | Continued implementation of enterprise project including phase 4 (community development) and migration in last year of contract with Munis |
|                                           |                                 | \$565,585   | \$520,638   | \$790,000           | \$45,000     | Door lock hardware and security replacements                                                                                               |
|                                           |                                 |             |             |                     | \$190,000    | Firewall replacement                                                                                                                       |
|                                           | TOTAL PROJECTS                  | \$565,585   | \$520,638   | \$790,000           | \$475,000    |                                                                                                                                            |
|                                           | <b>TOTAL 000 - PROJECTS</b>     | \$565,585   | \$789,200   | \$790,000           | \$525,000    |                                                                                                                                            |
| <b>31 CAPITAL PROJECTS - 000 PROJECTS</b> |                                 |             |             |                     |              |                                                                                                                                            |
| 3120-55910                                | TRANSFER TO FLEET SERVICE       | \$0         | \$392,220   | \$313,000           | \$0          |                                                                                                                                            |
| 3120-59520                                | CAPITAL OUTLAY                  | \$0         | \$0         | \$25,000            | \$0          |                                                                                                                                            |
| 3120-60000                                | PROJECTS                        |             |             |                     | \$50,000     | Police dog and training                                                                                                                    |
|                                           |                                 | \$8,560     | \$79,986    | \$103,000           | \$45,000     | Radios, communication equipment specific to the police department                                                                          |
|                                           | TOTAL PROJECTS                  | \$8,560     | \$79,986    | \$103,000           | \$95,000     |                                                                                                                                            |
|                                           | <b>TOTAL 000 - PROJECTS</b>     | \$8,560     | \$472,206   | \$441,000           | \$95,000     |                                                                                                                                            |
| <b>31 CAPITAL PROJECTS - 000 PROJECTS</b> |                                 |             |             |                     |              |                                                                                                                                            |
| 3130-55910                                | TRANSFER TO FLEET SERVICE       | \$0         | \$322,800   | \$308,400           | \$230,000    | 2 replacement trucks for Streets department with upfitting                                                                                 |
|                                           |                                 |             |             |                     | \$43,000     | Replacement vehicle for 2012 Escape, Chevy Colorado - Engineering                                                                          |
|                                           |                                 |             |             |                     | \$300,000    | Street sweeper                                                                                                                             |
|                                           | TOTAL TRANSFER TO FLEET SERVICE | \$0         | \$322,800   | \$308,400           | \$573,000    |                                                                                                                                            |
| 3130-59520                                | CAPITAL OUTLAY                  | \$0         | \$29,664    | \$0                 | \$0          |                                                                                                                                            |
| 3130-60000                                | PROJECTS                        |             |             |                     | \$700,000    | Streets and SWAT shop building                                                                                                             |
|                                           |                                 |             |             |                     | \$125,000    | Project contingency                                                                                                                        |
|                                           |                                 | \$230,612   | \$580,073   | \$1,302,760         | \$300,000    | Stormwater project to gain compliance with MS3 requirements, includes master plan                                                          |
|                                           |                                 |             |             |                     | \$50,000     | Veltus park stormwater compliance                                                                                                          |
|                                           |                                 |             |             |                     | \$150,000    | Improvements to 7th Street from Midland to Colorado                                                                                        |
|                                           | TOTAL PROJECTS                  | \$230,612   | \$580,073   | \$1,302,760         | \$1,325,000  |                                                                                                                                            |
|                                           | <b>TOTAL 000 - PROJECTS</b>     | \$230,612   | \$932,537   | \$1,611,160         | \$1,898,000  |                                                                                                                                            |
| <b>31 CAPITAL PROJECTS - 000 PROJECTS</b> |                                 |             |             |                     |              |                                                                                                                                            |
| 3115-55910                                | TRANSFER TO FLEET SERVICE       | \$0         | \$0         | \$0                 | \$65,000     | Building Inspector vehicles (2)                                                                                                            |

# 2025 BUDGET

| Account                                                        | Account Description       | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                     |
|----------------------------------------------------------------|---------------------------|-------------|-------------|---------------------|--------------|-------------------------------------------------------------------------------------------------|
| <b>TOTAL 000 - PROJECTS</b>                                    |                           | \$0         | \$0         | \$0                 | \$65,000     |                                                                                                 |
| <b>31 CAPITAL PROJECTS - 000 PROJECTS</b>                      |                           |             |             |                     |              |                                                                                                 |
| 3135-55910                                                     | TRANSFER TO FLEET SERVICE | \$0         | \$322,600   | \$332,280           | \$165,000    | 3 Parks replacement trucks (replaces 91, 44, and TBD)                                           |
|                                                                |                           |             |             |                     | \$52,187     | Parks Polaris electric utility vehicle with snowplow                                            |
|                                                                |                           |             |             |                     | \$101,000    | S86 Bobcat Skid Steer loader includes bucket, snowplow, snow blowers, and snow pusher           |
|                                                                |                           |             |             |                     | \$80,000     | S650 Skid Steer replacement                                                                     |
| TOTAL TRANSFER TO FLEET SERVICE                                |                           | \$0         | \$322,600   | \$332,280           | \$398,187    |                                                                                                 |
| 3135-59520                                                     | CAPITAL OUTLAY            | \$0         | \$46,311    | \$517,698           | \$0          |                                                                                                 |
| 3135-60000                                                     | PROJECTS                  |             |             |                     | \$20,000     | Community Center little and junior rec rooms flooring                                           |
|                                                                |                           |             |             |                     | \$100,000    | Community Center upstairs lobby concrete refinish                                               |
|                                                                |                           |             |             |                     | \$60,000     | Art Center windows replacement                                                                  |
|                                                                |                           |             |             |                     | \$300,000    | Art Center roof replacement                                                                     |
|                                                                |                           |             |             |                     | \$70,000     | Art Center interior and exterior paint                                                          |
|                                                                |                           | \$983,562   | \$1,123,858 | \$2,905,552         | \$100,000    | Brush Mountain Park repairs and improvements                                                    |
|                                                                |                           |             |             |                     | \$30,000     | South Canyon parking lot for trail access (just past Landfill)                                  |
|                                                                |                           |             |             |                     | \$810,000    | Sayre Park bathroom replacement (\$405,000 in LWFC grant funds)                                 |
|                                                                |                           |             |             |                     | \$100,000    | Downtown bear-proof trash can replacements                                                      |
|                                                                |                           |             |             |                     | \$12,000     | 7th Street electrical separation                                                                |
|                                                                |                           |             |             |                     | \$200,000    | Tree planting, maintenance, and education project (\$200,000 in USDA grant funds)               |
| TOTAL PROJECTS                                                 |                           | \$983,562   | \$1,123,858 | \$2,905,552         | \$1,802,000  |                                                                                                 |
| <b>TOTAL 000 - PROJECTS</b>                                    |                           | \$983,562   | \$1,492,769 | \$3,755,530         | \$2,200,187  |                                                                                                 |
| <b>31 CAPITAL PROJECTS - 000 PROJECTS</b>                      |                           |             |             |                     |              |                                                                                                 |
| 3125-60000                                                     | PROJECTS                  | \$0         | \$0         | \$112,000           | \$0          |                                                                                                 |
| <b>TOTAL 000 - PROJECTS</b>                                    |                           | \$0         | \$0         | \$112,000           | \$0          |                                                                                                 |
| <b>31 CAPITAL PROJECTS - 390 SPECIAL WORKS ACTIVITIES TEAM</b> |                           |             |             |                     |              |                                                                                                 |
| 31390-51110                                                    | REGULAR EMPLOYEES         | \$191,775   | \$235,439   | \$257,363           | \$210,800    | Construction Division Crew Lead<br>SWAT Maintenance Specialist<br>SWAT Construction Operator II |
| 31390-51140                                                    | OVERTIME                  | \$2,003     | \$2,580     | \$2,000             | \$2,000      |                                                                                                 |
| 31390-51150                                                    | STANDBY AND CALLBACK PAY  | \$5,849     | \$9,436     | \$7,500             | \$10,000     |                                                                                                 |
| 31390-51210                                                    | HEALTH INSURANCE PREMIUMS | \$32,120    | \$40,522    | \$47,952            | \$39,201     |                                                                                                 |
| 31390-51220                                                    | LONG TERM DISABILITY      | \$519       | \$605       | \$875               | \$716        |                                                                                                 |
| 31390-51230                                                    | BASIC LIFE INSURANCE      | \$728       | \$853       | \$663               | \$532        |                                                                                                 |
| 31390-51250                                                    | FICA CONTRIBUTIONS        | \$15,424    | \$19,386    | \$19,841            | \$17,044     |                                                                                                 |

# 2025 BUDGET

| Account                                              | Account Description           | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                |
|------------------------------------------------------|-------------------------------|-------------|-------------|---------------------|--------------|------------------------------------------------------------------------------------------------------------|
| 31390-51260                                          | RETIREMENT CONTRIBUTIONS      | \$7,108     | \$14,307    | \$18,016            | \$15,596     |                                                                                                            |
| 31390-51270                                          | UNEMPLOYMENT COMPENSATION     | \$422       | \$506       | \$515               | \$446        |                                                                                                            |
| 31390-51280                                          | WORKERS' COMPENSATION         | \$2,469     | \$6,838     | \$6,500             | \$7,180      |                                                                                                            |
| 31390-51360                                          | EMPLOYEE ONBOARDING           | \$50        | \$0         | \$100               | \$0          |                                                                                                            |
| 31390-51380                                          | UNIFORM ALLOWANCE             | \$0         | \$1,716     | \$0                 | \$1,000      |                                                                                                            |
| 31390-51410                                          | UTILITIES                     | \$3,950     | \$1,645     | \$5,000             | \$1,644      | 10% increase from 2023 Actual                                                                              |
| 31390-51610                                          | SUPPLIES                      | \$86,822    | \$57,725    | \$90,000            | \$90,000     | Concrete, asphalt and steel for small projects around town, projects are sometimes partially subcontracted |
| 31390-51710                                          | PROFESSIONAL SERVICES         | \$17,264    | \$20,627    | \$10,000            | \$2,000      |                                                                                                            |
| 31390-51810                                          | MAINTENANCE & REPAIR          | \$14,309    | \$19,801    | \$25,000            | \$25,000     |                                                                                                            |
| 31390-51920                                          | RENT/LEASE - EQUIPMENT        | \$11,905    | \$0         | \$10,000            | \$2,500      |                                                                                                            |
| 31390-51930                                          | RENT/LEASE - BUILDING         | \$44,716    | \$44,716    | \$0                 | \$44,715     |                                                                                                            |
| 31390-52210                                          | PROFESSIONAL DEVELOPMENT      | \$119       | \$1,118     | \$2,500             | \$5,000      |                                                                                                            |
| 31390-52610                                          | TECHNOLOGY                    | \$0         | \$6,500     | \$4,500             | \$3,500      |                                                                                                            |
| 31390-52710                                          | CREDIT CARD FEES              | \$953       | \$791       | \$0                 | \$750        |                                                                                                            |
| 31390-52810                                          | OTHER OPERATING EXPENSE       | \$1,830     | \$3,151     | \$5,000             | \$5,000      |                                                                                                            |
| 31390-52820                                          | TIF TO DDA                    | \$139,813   | \$159,434   | \$167,406           | \$172,428    | Total TIF \$1.275 million                                                                                  |
| 31390-52825                                          | ECONOMIC INCENTIVE REBATE     | \$22,962    | \$31,252    | \$33,784            | \$31,379     |                                                                                                            |
| 31390-53520                                          | LIABILITY AND CASUALTY INSURA | \$1,728     | \$1,495     | \$2,489             | \$2,000      |                                                                                                            |
| 31390-54310                                          | INTERFUND COST OF SERVICE     | \$89,791    | \$91,587    | \$94,334            | \$97,164     |                                                                                                            |
| 31390-55910                                          | TRANSFER TO FLEET SERVICE     | \$605,000   | \$320,000   | \$0                 | \$0          |                                                                                                            |
| 31390-55925                                          | TRANSFER TO STREET TAX FUND   | \$0         | \$180,000   | \$0                 | \$0          |                                                                                                            |
| 31390-59520                                          | CAPITAL OUTLAY                | \$16,973    | \$0         | \$25,000            | \$75,000     |                                                                                                            |
| <b>TOTAL 390 - SPECIAL WORKS ACTIVITIES TEAM</b>     |                               | \$1,316,603 | \$1,272,032 | \$836,338           | \$862,595    |                                                                                                            |
| <b>31 CAPITAL PROJECTS - 999 INTERFUND TRANSFERS</b> |                               |             |             |                     |              |                                                                                                            |
| 31999-55980                                          | TRANSFER TO OTHER FUNDS       | \$40,000    | \$0         | \$0                 | \$0          |                                                                                                            |
| <b>TOTAL 999 - INTERFUND TRANSFERS</b>               |                               | \$40,000    | \$0         | \$0                 | \$0          |                                                                                                            |
| <b>TOTAL 31 - CAPITAL PROJECTS</b>                   |                               | \$3,144,922 | \$4,958,744 | \$7,546,028         | \$5,645,782  |                                                                                                            |

# **A&I FUND**

|                                  | <b>2020</b>           | <b>2021</b>           | <b>2022</b>          | <b>2023</b>          | <b>2024</b>           | <b>2025</b>           |
|----------------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
|                                  | <b>Actual</b>         | <b>Actual</b>         | <b>Actual</b>        | <b>Actual</b>        | <b>Forecast</b>       | <b>Budget</b>         |
| Revenue                          | \$9,227,712           | \$15,100,691          | \$8,170,487          | \$9,609,222          | \$13,542,896          | \$10,778,393          |
| Expenditures                     | <u>(\$11,654,145)</u> | <u>(\$17,597,254)</u> | <u>(\$9,246,349)</u> | <u>(\$9,356,409)</u> | <u>(\$11,141,011)</u> | <u>(\$12,577,019)</u> |
| Change in Fund Balance           | (\$2,426,433)         | (\$2,496,563)         | (\$1,075,862)        | \$252,813            | \$2,401,885           | (\$1,798,626)         |
| Beginning Fund Balance           | \$17,253,650          | \$14,827,217          | \$12,330,654         | \$11,254,792         | \$11,507,605          | \$13,909,490          |
| Ending Fund Balance              | \$14,827,217          | \$12,330,654          | \$11,254,792         | \$11,507,605         | \$13,909,490          | \$12,110,864          |
| Reserves:                        |                       |                       |                      |                      |                       |                       |
| Bond Reserve (Restricted)        | (\$2,076,314)         | (\$2,067,382)         | (\$2,030,251)        | (\$2,030,251)        | (\$2,030,251)         | (\$2,030,251)         |
| Reserve for Shoshone Acquisition |                       |                       |                      |                      |                       | (\$2,000,000)         |
| South Bridge                     | (\$250,000)           | \$0                   | (\$250,000)          | (\$500,000)          | \$0                   | \$0                   |
| 6th Street Reserve               |                       | (\$1,750,000)         | (\$1,750,000)        | (\$1,750,000)        | (\$750,000)           | \$0                   |
| Theatre Reserve                  | (\$704,112)           | (\$704,112)           | (\$704,112)          | (\$704,112)          | \$0                   | \$0                   |
| Contingency                      | (\$3,000,000)         | (\$3,000,000)         | (\$3,000,000)        | (\$3,000,000)        | (\$3,000,000)         | (\$3,000,000)         |
| FAB Grant Reserve                | <u>\$0</u>            | <u>(\$86,037)</u>     | <u>(\$70,815)</u>    | <u>(\$70,814)</u>    | <u>(\$70,814)</u>     | <u>(\$18,200)</u>     |
| Available Fund Balance           | \$8,796,791           | \$3,973,123           | \$2,699,614          | \$3,452,428          | \$8,058,425           | \$5,062,413           |
| Cash Balance as of 12/31/23      | \$10,472,981          |                       |                      |                      |                       |                       |

# 2025 BUDGET

| Account                                                    | Account Description          | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request        | Description                                                                                                 |
|------------------------------------------------------------|------------------------------|--------------------|--------------------|---------------------|---------------------|-------------------------------------------------------------------------------------------------------------|
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 00020 TAXES</b>     |                              |                    |                    |                     |                     |                                                                                                             |
| 3300020-41210                                              | GENERAL SALES TAX            | \$6,712,355        | \$7,006,511        | \$7,541,338         | \$7,577,541         | Assumes 3% over 2023 actuals for 2024, and 5% over 2024 for 2025                                            |
| 3300020-41310                                              | USE TAX                      | \$361,558          | \$382,901          | \$361,558           | \$486,486           | \$1.8 million total across all funds                                                                        |
| <b>TOTAL 00020 - TAXES</b>                                 |                              | <b>\$7,073,913</b> | <b>\$7,389,412</b> | <b>\$7,902,896</b>  | <b>\$8,064,027</b>  |                                                                                                             |
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 00060 OTHER</b>     |                              |                    |                    |                     |                     |                                                                                                             |
| 3300060-41220                                              | AUDIT REVENUE                | \$27,222           | \$31,945           | \$80,000            | \$42,403            |                                                                                                             |
| 3300060-42310                                              | GRANTS                       | \$859,538          | \$786,266          | \$1,410,000         | \$59,938            | Great Outdoors Colorado (GOCO) grant for fire mitigation                                                    |
|                                                            |                              |                    |                    |                     | \$750,000           | Carryover - Multimodal Transportation and Mitigation grant (MMOF) from DOLA for 6th Street path to Donegan  |
|                                                            |                              |                    |                    |                     | \$1,100,000         | Carryover - Main Street grant from Colorado Department of Transportation (CDOT) for 6th Street improvements |
|                                                            | <b>TOTAL GRANTS</b>          | <b>\$859,538</b>   | <b>\$786,266</b>   | <b>\$1,410,000</b>  | <b>\$1,909,938</b>  |                                                                                                             |
| 3300060-42420                                              | CREDIT CARD CONVENIENCE FEES | \$507              | \$322              | (\$0)               | (\$0)               |                                                                                                             |
| 3300060-43510                                              | INTEREST                     | \$196,895          | \$789,370          | \$150,000           | \$500,000           |                                                                                                             |
| 3300060-43710                                              | CONTRIBUTIONS/DONATIONS      | \$9,021            | \$11,400           | \$4,000,000         | (\$0)               |                                                                                                             |
| 3300060-43920                                              | INSURANCE REIMBURSEMENT      | \$3,392            | (\$0)              | (\$0)               | (\$0)               |                                                                                                             |
| 3300060-44130                                              | MISCELLANEOUS                | (\$0)              | \$508              | (\$0)               | (\$0)               |                                                                                                             |
| <b>TOTAL 00060 - OTHER</b>                                 |                              | <b>\$1,096,576</b> | <b>\$1,619,810</b> | <b>\$5,640,000</b>  | <b>\$2,452,341</b>  |                                                                                                             |
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 00070 TRANSFERS</b> |                              |                    |                    |                     |                     |                                                                                                             |
| 3300070-44320                                              | TRANSFER FROM DDA            | (\$0)              | \$450,000          | (\$0)               | (\$0)               |                                                                                                             |
| 3300070-44330                                              | TRANSFER FROM OTHER FUNDS    | (\$0)              | \$150,000          | (\$0)               | \$262,025           | Tourism Fund contribution to restrooms in the North Landing project                                         |
| <b>TOTAL 00070 - TRANSFERS</b>                             |                              | <b>(\$0)</b>       | <b>\$600,000</b>   | <b>(\$0)</b>        | <b>\$262,025</b>    |                                                                                                             |
| <b>TOTAL 33 - ACQUISITION &amp; IMPROVEMENTS</b>           |                              | <b>\$8,170,490</b> | <b>\$9,609,222</b> | <b>\$13,542,896</b> | <b>\$10,778,393</b> |                                                                                                             |

# 2025 BUDGET

| Account                                                                         | Account Description       | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                    |
|---------------------------------------------------------------------------------|---------------------------|-------------|-------------|---------------------|--------------|----------------------------------------------------------------------------------------------------------------|
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 000 PROJECTS</b>                         |                           |             |             |                     |              |                                                                                                                |
| 3335-60000                                                                      | PROJECTS                  | \$296,804   | \$206,716   | \$0                 | \$0          |                                                                                                                |
| <b>TOTAL 000 - PROJECTS</b>                                                     |                           | \$296,804   | \$206,716   | \$0                 | \$0          |                                                                                                                |
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 000 PROJECTS</b>                         |                           |             |             |                     |              |                                                                                                                |
| 3330-60000                                                                      | PROJECTS                  | \$4,494,843 | \$2,277,440 | \$12,804,641        | \$4,000,000  | Carryover - South Bridge                                                                                       |
|                                                                                 |                           |             |             |                     | \$900,000    | Carryover - 6th Street                                                                                         |
|                                                                                 |                           |             |             |                     | \$2,262,025  | North Landing, includes a \$262,000 contribution from the Tourism Fund for restrooms                           |
|                                                                                 |                           |             |             |                     | \$250,000    | Project contingency                                                                                            |
| <b>TOTAL PROJECTS</b>                                                           |                           | \$4,494,843 | \$2,277,440 | \$12,804,641        | \$7,412,025  |                                                                                                                |
| <b>TOTAL 000 - PROJECTS</b>                                                     |                           | \$4,494,843 | \$2,277,440 | \$12,804,641        | \$7,412,025  |                                                                                                                |
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 300 A&amp;I GENERAL GOVERNMENT</b>       |                           |             |             |                     |              |                                                                                                                |
| 33300-51410                                                                     | UTILITIES                 | \$28,842    | \$38,584    | \$35,000            | \$42,441     | 10% increase from 2023 Actual                                                                                  |
| 33300-51710                                                                     | PROFESSIONAL SERVICES     | \$35,175    | \$28,774    | \$30,000            | \$30,000     | Sales tax auditor                                                                                              |
|                                                                                 |                           |             |             |                     | \$10,000     | Arbitrage compliance                                                                                           |
| <b>TOTAL PROFESSIONAL SERVICES</b>                                              |                           | \$35,175    | \$28,774    | \$30,000            | \$40,000     |                                                                                                                |
| 33300-52510                                                                     | GRANTS                    | \$252,771   | \$356,995   | \$197,572           | \$0          | Unknown at the time of budget submittal, will be recognized as revenue at the same time the funds are expended |
| 33300-52710                                                                     | CREDIT CARD FEES          | \$1,907     | \$1,581     | \$0                 | \$0          |                                                                                                                |
| 33300-52820                                                                     | TIF TO DDA                | \$279,625   | \$318,869   | \$334,812           | \$344,856    | Total TIF \$1.275 million                                                                                      |
| 33300-52825                                                                     | ECONOMIC INCENTIVE REBATE | \$45,922    | \$62,503    | \$67,568            | \$62,759     |                                                                                                                |
| 33300-53710                                                                     | CONTRIBUTIONS/DONATIONS   | \$85,000    | \$135,425   | \$165,000           | \$120,000    | Frontier Historical Museum - until 2023 we contributed \$60,000, increased to \$120,000 for 2023 and 2024      |
|                                                                                 |                           |             |             |                     | \$25,000     | Lower Valley Trail (LoVa) trail operations                                                                     |
|                                                                                 |                           |             |             |                     | \$20,000     | Ruedi Aquatics                                                                                                 |
| <b>TOTAL CONTRIBUTIONS/DONATIONS</b>                                            |                           | \$85,000    | \$135,425   | \$165,000           | \$165,000    |                                                                                                                |
| 33300-54310                                                                     | INTERFUND COST OF SERVICE | \$327,262   | \$333,807   | \$343,821           | \$354,136    |                                                                                                                |
| <b>TOTAL 300 - A&amp;I GENERAL GOVERNMENT</b>                                   |                           | \$1,056,504 | \$1,276,537 | \$1,173,773         | \$1,009,192  |                                                                                                                |
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 301 A&amp;I PUBLIC WORKS</b>             |                           |             |             |                     |              |                                                                                                                |
| 33301-60000                                                                     | PROJECTS                  | \$0         | \$136       | \$0                 | \$0          |                                                                                                                |
| <b>TOTAL 301 - A&amp;I PUBLIC WORKS</b>                                         |                           | \$0         | \$136       | \$0                 | \$0          |                                                                                                                |
| <b>33 ACQUISITION &amp; IMPROVEMENTS - 302 A&amp;I CULTURE &amp; RECREATION</b> |                           |             |             |                     |              |                                                                                                                |

# 2025 BUDGET

| Account                                                 | Account Description     | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                               |
|---------------------------------------------------------|-------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------------------|
| 33302-51810                                             | MAINTENANCE & REPAIR    | \$0         | \$16,015    | \$169,345           | \$18,279     | Glenwood Meadows Metropolitan Agreement for debris flow basin maintenance |
|                                                         |                         |             |             |                     | \$100,000    | Right-of-way tree maintenance                                             |
|                                                         |                         |             |             |                     | \$66,567     | Fire mitigation - Applying for GOCO grant to cover \$59,938               |
|                                                         |                         |             |             |                     | \$80,000     | Trail maintenance                                                         |
| TOTAL MAINTENANCE & REPAIR                              |                         | \$0         | \$16,015    | \$169,345           | \$264,846    |                                                                           |
| TOTAL 302 - A&I CULTURE & RECREATION                    |                         | \$0         | \$16,015    | \$169,345           | \$264,846    |                                                                           |
| 33 ACQUISITION & IMPROVEMENTS - 303 A&I DEBT SERVICE    |                         |             |             |                     |              |                                                                           |
| 33303-53910                                             | PRINCIPAL - BONDS       | \$1,375,000 | \$1,415,000 | \$1,460,000         | \$675,000    | Series of 2018 principal                                                  |
|                                                         |                         |             |             |                     | \$825,000    | Series of 2019 principal                                                  |
| TOTAL PRINCIPAL - BONDS                                 |                         | \$1,375,000 | \$1,415,000 | \$1,460,000         | \$1,500,000  |                                                                           |
| 33303-53930                                             | INTEREST - BONDS        | \$601,598   | \$559,329   | \$515,844           | \$216,974    | Series of 2018 is a semi-annual payment of \$108,487                      |
|                                                         |                         |             |             |                     | \$253,982    | Series of 2019 is a semi-annual payment of \$126,991                      |
| TOTAL INTEREST - BONDS                                  |                         | \$601,598   | \$559,329   | \$515,844           | \$470,956    |                                                                           |
| 33303-53960                                             | ADMIN SERVICE FEES      | \$1,600     | \$400       | \$0                 | \$0          |                                                                           |
| TOTAL 303 - A&I DEBT SERVICE                            |                         | \$1,978,198 | \$1,974,729 | \$1,975,844         | \$1,970,956  |                                                                           |
| 33 ACQUISITION & IMPROVEMENTS - 999 INTERFUND TRANSFERS |                         |             |             |                     |              |                                                                           |
| 33999-55980                                             | TRANSFER TO OTHER FUNDS | \$1,420,000 | \$1,807,535 | \$1,820,000         | \$1,500,000  | Community Center subsidy                                                  |
|                                                         |                         |             |             |                     | \$100,000    | Community events                                                          |
|                                                         |                         |             |             |                     | \$200,000    | Parks maintenance                                                         |
|                                                         |                         |             |             |                     | \$120,000    | Employee housing                                                          |
| TOTAL TRANSFER TO OTHER FUNDS                           |                         | \$1,420,000 | \$1,807,535 | \$1,820,000         | \$1,920,000  |                                                                           |
| TOTAL 999 - INTERFUND TRANSFERS                         |                         | \$1,420,000 | \$1,807,535 | \$1,820,000         | \$1,920,000  |                                                                           |
| TOTAL 33 - ACQUISITION & IMPROVEMENTS                   |                         | \$9,246,349 | \$7,559,108 | \$17,943,603        | \$12,577,011 |                                                                           |

## GENERAL IMPROVEMENT DISTRICT

|                             | 2020<br>Actual    | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Actual    | 2024<br>Forecast  | 2025<br>Budget     |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Revenue                     | \$44,949          | \$45,904          | \$51,791          | \$53,737          | \$55,500          | \$55,500           |
| Expenditures                | <u>(\$63,053)</u> | <u>(\$29,978)</u> | <u>(\$14,545)</u> | <u>(\$14,574)</u> | <u>(\$15,267)</u> | <u>(\$240,695)</u> |
| Change in Fund Balance      | <u>(\$18,104)</u> | \$15,926          | \$37,246          | \$39,163          | \$40,233          | <u>(\$185,195)</u> |
| Beginning Fund Balance      | \$114,247         | \$132,351         | \$148,277         | \$185,523         | \$224,686         | \$264,919          |
| Ending Fund Balance         | \$132,351         | \$148,277         | \$185,523         | \$224,686         | \$264,919         | \$79,724           |
| Reserves                    |                   |                   |                   |                   |                   |                    |
| Parking Garage Repairs      |                   |                   | (\$100,000)       | (\$100,000)       | \$0               | \$0                |
| Available Fund Balance      | \$132,351         | \$148,277         | \$85,523          | \$124,686         | \$264,919         | \$79,724           |
| Cash Balance as of 12/31/23 | \$224,438         |                   |                   |                   |                   |                    |

# 2025 BUDGET

| Account                                              | Account Description       | 2022 Actual     | 2023 Actual     | 2024 Revised Budget | 2025 Request    | Description |
|------------------------------------------------------|---------------------------|-----------------|-----------------|---------------------|-----------------|-------------|
| <b>37 GENERAL IMPROVEMENT DISTRICT - 00020 TAXES</b> |                           |                 |                 |                     |                 |             |
| 3700020-41110                                        | PROPERTY TAXES            | \$48,059        | \$50,168        | \$53,000            | \$53,000        |             |
| 3700020-41120                                        | DELINQUENT PROPERTY TAXES | \$929           | \$931           | (\$0)               | (\$0)           |             |
| 3700020-41150                                        | SPECIFIC OWNERSHIP        | \$2,723         | \$2,574         | \$2,500             | \$2,500         |             |
| <b>TOTAL 00020 - TAXES</b>                           |                           | <u>\$51,711</u> | <u>\$53,672</u> | <u>\$55,500</u>     | <u>\$55,500</u> |             |
| <b>37 GENERAL IMPROVEMENT DISTRICT - 00060 OTHER</b> |                           |                 |                 |                     |                 |             |
| 3700060-43510                                        | INTEREST                  | \$80            | \$65            | (\$0)               | (\$0)           |             |
| <b>TOTAL 00060 - OTHER</b>                           |                           | <u>\$80</u>     | <u>\$65</u>     | <u>(\$0)</u>        | <u>(\$0)</u>    |             |
| <b>TOTAL 37 - GENERAL IMPROVEMENT DISTRICT</b>       |                           | <u>\$51,791</u> | <u>\$53,737</u> | <u>\$55,500</u>     | <u>\$55,500</u> |             |

# 2025 BUDGET

| Account                                                                     | Account Description       | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                   |
|-----------------------------------------------------------------------------|---------------------------|-------------|-------------|---------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>37 GENERAL IMPROVEMENT DISTRICT - 282 GENERAL IMPROVEMENT DISTRICT #</b> |                           |             |             |                     |              |                                                                                                                               |
| 37282-52750                                                                 | TREASURER'S FEES          | \$964       | \$992       | \$1,000             | \$1,000      |                                                                                                                               |
| 37282-54310                                                                 | INTERFUND COST OF SERVICE | \$13,580    | \$13,582    | \$14,267            | \$14,695     |                                                                                                                               |
| 37282-60000                                                                 | PROJECTS                  | \$0         | \$0         | \$175,000           | \$225,000    | GID contribution to needed 9th and Cooper parking garage repairs - shared with Capital Projects Fund (Carryover of \$175,000) |
| <b>TOTAL 282 - GENERAL IMPROVEMENT DISTRICT #</b>                           |                           | \$14,544    | \$14,574    | \$190,267           | \$240,695    |                                                                                                                               |
| <b>TOTAL 37 - GENERAL IMPROVEMENT DISTRICT</b>                              |                           | \$14,544    | \$14,574    | \$190,267           | \$240,695    |                                                                                                                               |

Draft

# 2025 BUDGET

| Account                                                                      | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                    |
|------------------------------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|------------------------------------------------|
| <b>43 FIRE &amp; EMS FUND - 00070 TRANSFERS</b>                              |                                |             |             |                     |              |                                                |
| 4300070-44355                                                                | TRANSFER FROM MARIJUANA TAX FU | \$85,000    | \$100,000   | \$100,000           | \$75,000     |                                                |
| 4300070-44370                                                                | TRANSFERS FROM GENERAL FUND    | \$3,109,850 | \$3,361,786 | \$3,213,863         | \$2,083,492  | Property tax transfer                          |
|                                                                              |                                |             |             |                     | \$1,582,583  | Transfer to cover shortfall in Fire/EMS budget |
| TOTAL TRANSFERS FROM GENERAL FUND                                            |                                | \$3,109,850 | \$3,361,786 | \$3,213,863         | \$3,666,075  |                                                |
| 4300070-44380                                                                | TRANSFER FROM RURAL FIRE DISTR | \$999,229   | \$834,375   | \$1,095,082         | \$1,216,067  |                                                |
| TOTAL 00070 - TRANSFERS                                                      |                                | \$4,194,079 | \$4,296,161 | \$4,408,945         | \$4,957,142  |                                                |
| <b>43 FIRE &amp; EMS FUND - 00030 PERMITS/LICENSES PUBLIC SAFETY</b>         |                                |             |             |                     |              |                                                |
| 4320030-42130                                                                | FIRE PERMITS                   | \$15,602    | \$23,320    | \$20,000            | \$25,000     |                                                |
| TOTAL 00030 - PERMITS/LICENSES                                               |                                | \$15,602    | \$23,320    | \$20,000            | \$25,000     |                                                |
| <b>43 FIRE &amp; EMS FUND - 00050 CHARGE FOR SERVICE/FEEES PUBLIC SAFETY</b> |                                |             |             |                     |              |                                                |
| 4320050-42428                                                                | AMBULANCE FEES                 | \$956,894   | \$764,504   | \$1,000,000         | \$850,000    |                                                |
| 4320050-42429                                                                | MEDICARE/MEDICAID ADJUSTMENT   | (\$329,864) | (\$220,521) | (\$400,000)         | (\$400,000)  |                                                |
| TOTAL 00050 - CHARGE FOR SERVICE/FEEES                                       |                                | \$627,031   | \$543,982   | \$600,000           | \$450,000    |                                                |
| <b>43 FIRE &amp; EMS FUND - 00060 OTHER PUBLIC SAFETY</b>                    |                                |             |             |                     |              |                                                |
| 4320060-43710                                                                | CONTRIBUTIONS/DONATONS         | \$700       | \$5,775     | \$100               | (\$0)        |                                                |
| 4320060-43910                                                                | COST REIMBURSEMENTS            | \$164,703   | \$176,362   | \$160,000           | \$150,000    |                                                |
| 4320060-44130                                                                | MISCELLANEOUS                  | \$12,316    | \$5,079     | (\$0)               | (\$0)        |                                                |
| 4320060-44140                                                                | BAD DEBT RECOVERY              | \$24,439    | \$16,196    | \$25,000            | \$25,000     |                                                |
| TOTAL 00060 - OTHER                                                          |                                | \$202,158   | \$203,412   | \$185,100           | \$175,000    |                                                |
| TOTAL 43 - FIRE & EMS FUND                                                   |                                | \$5,038,870 | \$5,066,874 | \$5,214,045         | \$5,607,142  |                                                |

# 2025 BUDGET

| Account                                            | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>43 FIRE &amp; EMS FUND - 133 FIRE &amp; EMS</b> |                                |             |             |                     |              |                                                                                                                                                                                                                                                                                                                 |
| 43133-51110                                        | REGULAR EMPLOYEES              | \$2,649,689 | \$2,671,745 | \$2,625,780         | \$2,801,044  | Fire Chief<br>Deputy Fire Chief<br>Emergency Services Coordinator<br>Fire Marshal<br>Fire Inspector<br>Battalion Chief (4)<br>Fire Lieutenant (3)<br>Firefighter II/EMT Paramedic (9)<br>Firefighter II/Engineer (3)<br>Firefighter II/EMT Basic (2)<br>Firefighter I/EMT Basic (4)<br>Fire Recruit Trainee (2) |
| 43133-51120                                        | PART-TIME EMPLOYEES            | \$134,982   | \$171,448   | \$200,000           | \$200,000    |                                                                                                                                                                                                                                                                                                                 |
| 43133-51140                                        | OVERTIME                       | \$66,941    | \$91,457    | \$80,000            | \$60,000     |                                                                                                                                                                                                                                                                                                                 |
| 43133-51210                                        | HEALTH INSURANCE PREMIUMS      | \$527,049   | \$499,714   | \$587,280           | \$686,362    |                                                                                                                                                                                                                                                                                                                 |
| 43133-51220                                        | LONG TERM DISABILITY           | \$6,214     | \$5,914     | \$8,439             | \$9,132      |                                                                                                                                                                                                                                                                                                                 |
| 43133-51230                                        | BASIC LIFE INSURANCE           | \$5,389     | \$5,372     | \$6,625             | \$7,085      |                                                                                                                                                                                                                                                                                                                 |
| 43133-51240                                        | FPPA DEATH AND DISABILITY INS  | \$69,180    | \$74,913    | \$81,171            | \$106,440    |                                                                                                                                                                                                                                                                                                                 |
| 43133-51250                                        | FICA CONTRIBUTIONS             | \$48,552    | \$52,062    | \$51,631            | \$43,516     |                                                                                                                                                                                                                                                                                                                 |
| 43133-51260                                        | RETIREMENT CONTRIBUTIONS       | \$178,993   | \$177,299   | \$184,488           | \$196,076    |                                                                                                                                                                                                                                                                                                                 |
| 43133-51265                                        | POLICE/FIRE RETIREMENT CONTRIB | \$204,846   | \$207,647   | \$197,662           | \$210,077    |                                                                                                                                                                                                                                                                                                                 |
| 43133-51270                                        | UNEMPLOYMENT COMPENSATION      | \$5,666     | \$5,685     | \$5,272             | \$6,004      |                                                                                                                                                                                                                                                                                                                 |
| 43133-51280                                        | WORKERS' COMPENSATION          | \$96,095    | \$98,944    | \$89,500            | \$103,891    |                                                                                                                                                                                                                                                                                                                 |
| 43133-51340                                        | WELLNESS PROGRAM               | \$0         | \$0         | \$9,074             | \$0          |                                                                                                                                                                                                                                                                                                                 |
| 43133-51360                                        | EMPLOYEE ONBOARDING            | \$7,839     | \$6,892     | \$6,000             | \$6,000      |                                                                                                                                                                                                                                                                                                                 |
| 43133-51410                                        | UTILITIES                      | \$67,007    | \$66,659    | \$78,000            | \$68,000     | 10% increase from 2023 Actual                                                                                                                                                                                                                                                                                   |
| 43133-51610                                        | SUPPLIES                       | \$82,128    | \$38,173    | \$60,000            | \$75,000     |                                                                                                                                                                                                                                                                                                                 |
| 43133-51710                                        | PROFESSIONAL SERVICES          | \$17,106    | \$65,898    | \$35,000            | \$50,000     | Standard of cover services                                                                                                                                                                                                                                                                                      |
| 43133-51810                                        | MAINTENANCE & REPAIR           | \$207,160   | \$185,216   | \$167,232           | \$200,000    |                                                                                                                                                                                                                                                                                                                 |
| 43133-51920                                        | RENT/LEASE - EQUIPMENT         | \$1,866     | \$1,655     | \$2,000             | \$2,000      |                                                                                                                                                                                                                                                                                                                 |
| 43133-52110                                        | PUBLIC NOTICES                 | \$27        | \$0         | \$250               | \$250        |                                                                                                                                                                                                                                                                                                                 |
| 43133-52120                                        | EMPLOYMENT POSTING             | \$405       | \$0         | \$250               | \$0          |                                                                                                                                                                                                                                                                                                                 |
| 43133-52210                                        | PROFESSIONAL DEVELOPMENT       | \$33,531    | \$33,709    | \$40,000            | \$40,000     | Includes \$16,000 wellness program                                                                                                                                                                                                                                                                              |
| 43133-52410                                        | PROFESSIONAL DUES AND MEMBERSH | \$2,430     | \$1,558     | \$1,500             | \$2,000      |                                                                                                                                                                                                                                                                                                                 |
| 43133-52420                                        | ORGANIZATIONAL DUES AND MEMBER | \$420       | \$1,840     | \$4,200             | \$10,000     | Roaring Fork Wildfire Collaborative                                                                                                                                                                                                                                                                             |
| 43133-52510                                        | GRANTS                         | \$15,924    | \$38,968    | \$12,000            | \$40,000     |                                                                                                                                                                                                                                                                                                                 |
| 43133-52610                                        | TECHNOLOGY                     | \$37,832    | \$38,960    | \$40,000            | \$50,000     |                                                                                                                                                                                                                                                                                                                 |
| 43133-52810                                        | OTHER OPERATING EXPENSE        | \$2,374     | \$6,463     | \$6,000             | \$7,000      |                                                                                                                                                                                                                                                                                                                 |
| 43133-53230                                        | OTHER CHEMICALS                | \$0         | \$231       | \$2,000             | \$500        |                                                                                                                                                                                                                                                                                                                 |
| 43133-53510                                        | PROPERTY INSURANCE             | \$12,542    | \$12,788    | \$18,060            | \$13,000     |                                                                                                                                                                                                                                                                                                                 |
| 43133-53520                                        | LIABILITY AND CASUALTY INSURA  | \$12,884    | \$12,109    | \$18,553            | \$13,000     |                                                                                                                                                                                                                                                                                                                 |

## 2025 BUDGET

| Account                               | Account Description       | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description |
|---------------------------------------|---------------------------|--------------------|--------------------|---------------------|--------------------|-------------|
| 43133-53710                           | CONTRIBUTIONS/DONATIONS   | \$33,961           | \$34,634           | \$34,500            | \$35,000           |             |
| 43133-53820                           | MEDICAL SUPPLIES          | \$36,008           | \$42,568           | \$42,000            | \$45,000           |             |
| 43133-54110                           | BAD DEBTS                 | \$217,577          | \$159,766          | \$250,000           | \$225,000          |             |
| 43133-54210                           | COLLECTION EXPENSE        | \$28,216           | \$23,984           | \$30,000            | \$25,000           |             |
| 43133-54310                           | INTERFUND COST OF SERVICE | \$228,040          | \$232,601          | \$239,578           | \$246,765          |             |
| <b>TOTAL 133 - FIRE &amp; EMS</b>     |                           | <u>\$5,038,870</u> | <u>\$5,066,874</u> | <u>\$5,214,045</u>  | <u>\$5,583,142</u> |             |
| <b>TOTAL 43 - FIRE &amp; EMS FUNI</b> |                           | <u>\$5,038,870</u> | <u>\$5,066,874</u> | <u>\$5,214,045</u>  | <u>\$5,583,142</u> |             |

Draft

## VALE

|                            | 2020<br>Actual    | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Actual    | 2024<br>Forecast  | 2025<br>Budget    |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenue                    | \$12,851          | \$21,069          | \$26,051          | \$44,829          | \$21,000          | \$36,000          |
| Expenditures               | <u>(\$16,574)</u> | <u>(\$22,641)</u> | <u>(\$17,972)</u> | <u>(\$17,972)</u> | <u>(\$20,000)</u> | <u>(\$30,000)</u> |
| Change in Fund Balance     | <u>(\$3,723)</u>  | <u>(\$1,572)</u>  | \$8,079           | \$26,857          | \$1,000           | \$6,000           |
| Beginning Fund Balance     | \$36,383          | \$32,660          | \$31,088          | \$39,167          | \$66,024          | \$67,024          |
| Ending Fund Balance        | \$32,660          | \$31,088          | \$39,167          | \$66,024          | \$67,024          | \$73,024          |
| Available Fund Balance     | \$32,660          | \$31,088          | \$39,167          | \$66,024          | \$67,024          | \$73,024          |
| Cash Balance as of 9/30/23 | \$66,398          |                   |                   |                   |                   |                   |

# 2025 BUDGET

| Account                                                                    | Account Description | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|----------------------------------------------------------------------------|---------------------|-------------|-------------|---------------------|--------------|-------------|
| <b>45 V.A.L.E. FUND - 00050 CHARGE FOR SERVICE/FEES GENERAL GOVERNMENT</b> |                     |             |             |                     |              |             |
| 4510050-42426                                                              | V.A.L.E. ASSESSMENT | \$25,179    | \$43,943    | \$20,000            | \$35,000     |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                               |                     | \$25,179    | \$43,943    | \$20,000            | \$35,000     |             |
| <b>45 V.A.L.E. FUND - 00060 OTHER GENERAL GOVERNMENT</b>                   |                     |             |             |                     |              |             |
| 4510060-43510                                                              | INTEREST            | \$872       | \$880       | \$1,000             | \$1,000      |             |
| 4510060-44130                                                              | MISCELLANEOUS       | (\$0)       | \$6         | (\$0)               | (\$0)        |             |
| <b>TOTAL 00060 - OTHER</b>                                                 |                     | \$872       | \$886       | \$1,000             | \$1,000      |             |
| <b>TOTAL 45 - V.A.L.E. FUND</b>                                            |                     | \$26,051    | \$44,829    | \$21,000            | \$36,000     |             |

Draft

## 2025 BUDGET

| Account                                     | Account Description       | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|---------------------------------------------|---------------------------|-------------|-------------|---------------------|--------------|-------------|
| <b>45 V.A.L.E. FUND - 132 V.A.L.E. FUND</b> |                           |             |             |                     |              |             |
| 45132-56310                                 | VICTIM/WITNESS ASSISTANCE | \$17,598    | \$17,972    | \$20,000            | \$30,000     |             |
| <b>TOTAL 132 - V.A.L.E. FUND</b>            |                           | \$17,598    | \$17,972    | \$20,000            | \$30,000     |             |
| <b>TOTAL 45 - V.A.L.E. FUN</b>              |                           | \$17,598    | \$17,972    | \$20,000            | \$30,000     |             |

Draft

## CONSERVATION TRUST

|                             | 2020<br>Actual | 2021<br>Actual   | 2022<br>Actual     | 2023<br>Actual     | 2024<br>Forecast | 2025<br>Budget     |
|-----------------------------|----------------|------------------|--------------------|--------------------|------------------|--------------------|
| Revenue                     | \$105,733      | \$125,837        | \$128,456          | \$292,690          | \$121,000        | \$130,750          |
| Expenditures                | <u>\$0</u>     | <u>(\$8,680)</u> | <u>(\$248,437)</u> | <u>(\$321,083)</u> | <u>\$0</u>       | <u>(\$403,000)</u> |
| Change in Fund Balance      | \$105,733      | \$117,157        | (\$119,981)        | (\$28,393)         | \$121,000        | (\$272,250)        |
| Beginning Fund Balance      | \$235,272      | \$341,005        | \$458,162          | \$338,181          | \$309,788        | \$430,788          |
| Ending Fund Balance         | \$341,005      | \$458,162        | \$338,181          | \$309,788          | \$430,788        | \$158,538          |
| Reserves:                   |                |                  |                    |                    |                  |                    |
| Water Park                  |                | \$0              | \$0                | \$0                | \$0              | \$0                |
| LoVa Trail Match            |                | \$0              | \$0                | \$0                | \$0              | \$0                |
| Available Fund Balance      | \$341,005      | \$458,162        | \$338,181          | \$309,788          | \$430,788        | \$158,538          |
| Cash Balance as of 12/31/23 | \$348,437      |                  |                    |                    |                  |                    |

# 2025 BUDGET

| Account                                                                       | Account Description | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|-------------------------------------------------------------------------------|---------------------|-------------|-------------|---------------------|--------------|-------------|
| <b>48 CONSERVATION TRUST - 00040 INTERGOVERNMENTAL CULTURE AND RECREATION</b> |                     |             |             |                     |              |             |
| 4835040-42260                                                                 | LOTTERY FUNDS       | \$128,242   | \$141,806   | \$120,000           | \$130,000    |             |
| <b>TOTAL 00040 - INTERGOVERNMENTAL</b>                                        |                     | \$128,242   | \$141,806   | \$120,000           | \$130,000    |             |
| <b>48 CONSERVATION TRUST - 00060 OTHER CULTURE AND RECREATION</b>             |                     |             |             |                     |              |             |
| 4835060-43510                                                                 | INTEREST            | \$214       | \$884       | \$1,000             | \$750        |             |
| 4835060-44130                                                                 | MISCELLANEOUS       | (\$3,436)   | (\$0)       | (\$0)               | (\$0)        |             |
| <b>TOTAL 00060 - OTHER</b>                                                    |                     | (\$3,222)   | \$884       | \$1,000             | \$750        |             |
| <b>TOTAL 48 - CONSERVATION TRUST</b>                                          |                     | \$125,019   | \$142,690   | \$121,000           | \$130,750    |             |

Draft

# 2025 BUDGET

| Account                                     | Account Description                  | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                         |
|---------------------------------------------|--------------------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------------|
| <b>48 CONSERVATION TRUST - 000 PROJECTS</b> |                                      |             |             |                     |              |                                                                     |
| 4835-60000                                  | PROJECTS                             | \$245,000   | \$171,083   | \$0                 | \$156,000    | Community Center ice rink condenser replacement                     |
|                                             |                                      |             |             |                     | \$150,000    | Community Center sidewalks, curbs, gutters, concrete repairs        |
|                                             |                                      |             |             |                     | \$20,000     | Community Center irrigation relocate around concrete                |
|                                             |                                      |             |             |                     | \$35,000     | Community Center pool chemical rooms drywall and electrical repairs |
|                                             |                                      |             |             |                     | \$12,000     | Community Center pool overhang wall paint                           |
|                                             |                                      |             |             |                     | \$30,000     | Community Center flat roof replacement                              |
|                                             | TOTAL PROJECTS                       | \$245,000   | \$171,083   | \$0                 | \$403,000    |                                                                     |
|                                             | <b>TOTAL 000 - PROJECTS</b>          | \$245,000   | \$171,083   | \$0                 | \$403,000    |                                                                     |
|                                             | <b>TOTAL 48 - CONSERVATION TRUST</b> | \$245,000   | \$171,083   | \$0                 | \$403,000    |                                                                     |

## FLEET FUND

|                             | 2020<br>Actual       | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Actual       | 2024<br>Forecast     | 2025<br>Budget       |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue                     | \$1,603,614          | \$1,633,282          | \$2,466,272          | \$3,008,340          | \$2,930,375          | \$2,428,187          |
| Expenditures                | <u>(\$1,784,721)</u> | <u>(\$1,854,390)</u> | <u>(\$2,053,406)</u> | <u>(\$2,323,568)</u> | <u>(\$3,473,902)</u> | <u>(\$2,360,825)</u> |
| Change in Fund Balance      | <u>(\$181,107)</u>   | <u>(\$221,108)</u>   | \$412,866            | \$684,772            | <u>(\$543,527)</u>   | \$67,362             |
| Beginning Fund Balance      | \$4,728,182          | \$4,547,075          | \$4,325,967          | \$4,738,833          | \$5,423,605          | \$4,880,078          |
| Ending Fund Balance         | \$4,547,075          | \$4,325,967          | \$4,738,833          | \$5,423,605          | \$4,880,078          | \$4,947,440          |
| Available Fund Balance      | \$4,547,075          | \$4,325,967          | \$4,738,833          | \$5,423,605          | \$4,880,078          | \$4,947,440          |
| Cash Balance as of 12/31/23 | \$1,301,055          |                      |                      |                      |                      |                      |

# 2025 BUDGET

| Account                                                                                     | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                  |
|---------------------------------------------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|----------------------------------------------|
| <b>64 FLEET SERVICE FUND - 00060 OTHER</b>                                                  |                                |             |             |                     |              |                                              |
| 6400060-43510                                                                               | INTEREST                       | \$2,398     | \$7,751     | \$5,000             | \$10,000     |                                              |
| 6400060-43920                                                                               | INSURANCE REIMBURSEMENT        | \$77,440    | \$52,398    | \$15,000            | \$50,000     |                                              |
| 6400060-44110                                                                               | SALE OF ASSETS                 | \$230,781   | \$216,378   | \$50,000            | \$150,000    |                                              |
| 6400060-44130                                                                               | MISCELLANEOUS                  | \$7         | (\$0)       | (\$0)               | (\$0)        |                                              |
| <b>TOTAL 00060 - OTHER</b>                                                                  |                                | \$310,626   | \$276,527   | \$70,000            | \$210,000    |                                              |
| <b>64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES GENERAL GOVERNMENT</b>             |                                |             |             |                     |              |                                              |
| 6410050-43110                                                                               | SERVICE GENERAL GOVERNMENT     | \$276       | \$7,123     | \$5,000             | \$10,000     |                                              |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                                |                                | \$276       | \$7,123     | \$5,000             | \$10,000     |                                              |
| <b>64 FLEET SERVICE FUND - 00070 TRANSFERS GENERAL GOVERNMENT</b>                           |                                |             |             |                     |              |                                              |
| 6410070-44410                                                                               | FUNDING GENERAL GOVERNMENT     | (\$0)       | \$42,000    | (\$0)               | (\$0)        |                                              |
| <b>TOTAL 00070 - TRANSFERS</b>                                                              |                                | (\$0)       | \$42,000    | (\$0)               | (\$0)        |                                              |
| <b>64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES PUBLIC TRANSPORTATION</b>          |                                |             |             |                     |              |                                              |
| 6415050-43115                                                                               | SERVICE PUBLIC TRANSPORTATION  | \$3,139     | \$4,347     | \$3,500             | \$5,000      |                                              |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                                |                                | \$3,139     | \$4,347     | \$3,500             | \$5,000      |                                              |
| <b>64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES PUBLIC SAFETY</b>                  |                                |             |             |                     |              |                                              |
| 6420050-43120                                                                               | SERVICE PUBLIC SAFETY          | \$295,867   | \$276,037   | \$225,000           | \$350,000    |                                              |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                                |                                | \$295,867   | \$276,037   | \$225,000           | \$350,000    |                                              |
| <b>64 FLEET SERVICE FUND - 00070 TRANSFERS PUBLIC SAFETY</b>                                |                                |             |             |                     |              |                                              |
| 6420070-44420                                                                               | FUNDING PUBLIC SAFETY          | (\$0)       | \$392,220   | \$313,000           | (\$0)        |                                              |
| <b>TOTAL 00070 - TRANSFERS</b>                                                              |                                | (\$0)       | \$392,220   | \$313,000           | (\$0)        |                                              |
| <b>64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES COMMUNITY/ECONOMIC DEVELOPMENT</b> |                                |             |             |                     |              |                                              |
| 6425050-43125                                                                               | SERVICE COM DEVELOPMENT        | \$1,200     | \$1,453     | \$9,000             | \$2,000      |                                              |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                                |                                | \$1,200     | \$1,453     | \$9,000             | \$2,000      |                                              |
| <b>64 FLEET SERVICE FUND - 00070 TRANSFERS COMMUNITY/ECONOMIC DEVELOPMENT</b>               |                                |             |             |                     |              |                                              |
| 6425070-44425                                                                               | FUNDING COMMUNITY DEVELOPMENT  | (\$0)       | (\$0)       | (\$0)               | \$65,000     | 2 Community Development replacement vehicles |
| <b>TOTAL 00070 - TRANSFERS</b>                                                              |                                | (\$0)       | (\$0)       | (\$0)               | \$65,000     |                                              |
| <b>64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES PUBLIC WORKS</b>                   |                                |             |             |                     |              |                                              |
| 6430050-43130                                                                               | SERVICE PUBLIC WORKS           | \$223,325   | \$176,065   | \$150,000           | \$200,000    |                                              |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                                                |                                | \$223,325   | \$176,065   | \$150,000           | \$200,000    |                                              |
| <b>64 FLEET SERVICE FUND - 00070 TRANSFERS PUBLIC WORKS</b>                                 |                                |             |             |                     |              |                                              |
| 6430070-44310                                                                               | TRANSFER FROM CAPITAL PROJECTS | \$605,000   | \$320,000   | \$130,000           | (\$0)        |                                              |

# 2025 BUDGET

| Account                                                                      | Account Description          | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                           |
|------------------------------------------------------------------------------|------------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------------------------------------------------|
| 6430070-44430                                                                | FUNDING PUBLIC WORKS         | (\$0)       | \$322,800   | \$343,400           | \$230,000    | 2 Replacement trucks for Streets department with upfitting                            |
|                                                                              |                              |             |             |                     | \$43,000     | Replacement vehicle for Engineering, 2012 Escape, Chevy Colorado                      |
|                                                                              |                              |             |             |                     | \$300,000    | Street sweeper                                                                        |
| TOTAL FUNDING PUBLIC WORKS                                                   |                              | (\$0)       | \$322,800   | \$343,400           | \$573,000    |                                                                                       |
| TOTAL 00070 - TRANSFERS                                                      |                              | \$605,000   | \$642,800   | \$473,400           | \$573,000    |                                                                                       |
| 64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES CULTURE AND RECREATION |                              |             |             |                     |              |                                                                                       |
| 6435050-43135                                                                | SERVICE CULTURE & RECREATION | \$95,602    | \$148,601   | \$349,195           | \$200,000    |                                                                                       |
| TOTAL 00050 - CHARGE FOR SERVICE/FEES                                        |                              | \$95,602    | \$148,601   | \$349,195           | \$200,000    |                                                                                       |
| 64 FLEET SERVICE FUND - 00070 TRANSFERS CULTURE AND RECREATION               |                              |             |             |                     |              |                                                                                       |
| 6435070-44435                                                                | FUNDING CULTURE & RECREATION | (\$0)       | \$322,600   | \$332,280           | \$165,000    | 2 Parks replacement trucks (replaces 91, 44, and TBD)                                 |
|                                                                              |                              |             |             |                     | \$52,187     | Parks Polaris electric utility vehicle with snowplow                                  |
|                                                                              |                              |             |             |                     | \$101,000    | S86 Bobcat Skid Steer loader includes bucket, snowplow, snow blowers, and snow pusher |
|                                                                              |                              |             |             |                     | \$80,000     | S650 Skid Steer replacement                                                           |
| TOTAL FUNDING CULTURE & RECREATION                                           |                              | (\$0)       | \$322,600   | \$332,280           | \$398,187    |                                                                                       |
| TOTAL 00070 - TRANSFERS                                                      |                              | (\$0)       | \$322,600   | \$332,280           | \$398,187    |                                                                                       |
| 64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES WATER                  |                              |             |             |                     |              |                                                                                       |
| 6445050-43140                                                                | SERVICE WATER & SEWER        | \$121,942   | \$144,075   | \$205,000           | \$200,000    |                                                                                       |
| TOTAL 00050 - CHARGE FOR SERVICE/FEES                                        |                              | \$121,942   | \$144,075   | \$205,000           | \$200,000    |                                                                                       |
| 64 FLEET SERVICE FUND - 00070 TRANSFERS WATER                                |                              |             |             |                     |              |                                                                                       |
| 6445070-44440                                                                | FUNDING WATER & SEWER        | \$100,000   | \$72,000    | \$150,000           | (\$0)        |                                                                                       |
| TOTAL 00070 - TRANSFERS                                                      |                              | \$100,000   | \$72,000    | \$150,000           | (\$0)        |                                                                                       |
| 64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES ELECTRIC               |                              |             |             |                     |              |                                                                                       |
| 6450050-43145                                                                | SERVICE ELECTRIC             | \$56,394    | \$51,380    | \$75,000            | \$100,000    |                                                                                       |
| TOTAL 00050 - CHARGE FOR SERVICE/FEES                                        |                              | \$56,394    | \$51,380    | \$75,000            | \$100,000    |                                                                                       |
| 64 FLEET SERVICE FUND - 00070 TRANSFERS ELECTRIC                             |                              |             |             |                     |              |                                                                                       |
| 6450070-44390                                                                | TRANSFER FROM ELECTRIC       | (\$0)       | (\$0)       | \$390,000           | (\$0)        |                                                                                       |
| 6450070-44445                                                                | FUNDING ELECTRIC             | \$100,000   | \$321,000   | (\$0)               | \$50,000     | Electric truck replacement                                                            |
| TOTAL 00070 - TRANSFERS                                                      |                              | \$100,000   | \$321,000   | \$390,000           | \$50,000     |                                                                                       |
| 64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES BROADBAND              |                              |             |             |                     |              |                                                                                       |
| 6451050-43160                                                                | SERVICE BROADBAND            | \$31,845    | \$17,303    | \$40,000            | \$25,000     |                                                                                       |
| TOTAL 00050 - CHARGE FOR SERVICE/FEES                                        |                              | \$31,845    | \$17,303    | \$40,000            | \$25,000     |                                                                                       |
| 64 FLEET SERVICE FUND - 00070 TRANSFERS BROADBAND                            |                              |             |             |                     |              |                                                                                       |
| 6451070-44460                                                                | FUNDING BROADBAND            | \$300,000   | \$72,000    | \$50,000            | (\$0)        |                                                                                       |
| TOTAL 00070 - TRANSFERS                                                      |                              | \$300,000   | \$72,000    | \$50,000            | (\$0)        |                                                                                       |

# 2025 BUDGET

| Account                                                               | Account Description | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description |
|-----------------------------------------------------------------------|---------------------|-------------|-------------|---------------------|--------------|-------------|
| <b>64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES AIRPORT</b>  |                     |             |             |                     |              |             |
| 6455050-43150                                                         | SERVICE AIRPORT     | \$393       | \$1,969     | (\$0)               | (\$0)        |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                          |                     | \$393       | \$1,969     | (\$0)               | (\$0)        |             |
| <b>64 FLEET SERVICE FUND - 00070 TRANSFERS AIRPORT</b>                |                     |             |             |                     |              |             |
| 6455070-44450                                                         | FUNDING AIRPORT     | \$40,000    | (\$0)       | (\$0)               | (\$0)        |             |
| <b>TOTAL 00070 - TRANSFERS</b>                                        |                     | \$40,000    | (\$0)       | (\$0)               | (\$0)        |             |
| <b>64 FLEET SERVICE FUND - 00050 CHARGE FOR SERVICE/FEES LANDFILL</b> |                     |             |             |                     |              |             |
| 6460050-43155                                                         | SERVICE LANDFILL    | \$73,567    | \$38,841    | \$40,000            | \$40,000     |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                          |                     | \$73,567    | \$38,841    | \$40,000            | \$40,000     |             |
| <b>64 FLEET SERVICE FUND - 00070 TRANSFERS LANDFILL</b>               |                     |             |             |                     |              |             |
| 6460070-44455                                                         | FUNDING LANDFILL    | \$100,000   | (\$0)       | \$50,000            | (\$0)        |             |
| <b>TOTAL 00070 - TRANSFERS</b>                                        |                     | \$100,000   | (\$0)       | \$50,000            | (\$0)        |             |
| <b>TOTAL 64 - FLEET SERVICE FUND</b>                                  |                     | \$2,459,178 | \$3,008,340 | \$2,930,375         | \$2,428,187  |             |

# 2025 BUDGET

| Account                                              | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                                          |
|------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|--------------------------------------------------------------------------------------|
| <b>64 FLEET SERVICE FUND - 000 PROJECTS</b>          |                                |             |             |                     |              |                                                                                      |
| 6430-60000                                           | FLEET PW EQUIP PURCHASES       | (\$10,000)  | \$46,530    | \$394,600           | \$0          |                                                                                      |
| <b>TOTAL 000 - PROJECTS</b>                          |                                | (\$10,000)  | \$46,530    | \$394,600           | \$0          |                                                                                      |
| <b>64 FLEET SERVICE FUND - 110 FLEET MAINTENANCE</b> |                                |             |             |                     |              |                                                                                      |
| 64110-51110                                          | REGULAR EMPLOYEES              | \$317,845   | \$306,865   | \$290,472           | \$305,017    | Fleet Maintenance Superintendent<br>Technician/Welder III (2)<br>Technician/Welder I |
| 64110-51140                                          | OVERTIME                       | \$286       | \$662       | \$1,000             | \$0          |                                                                                      |
| 64110-51150                                          | STANDBY AND CALLBACK PAY       | \$0         | \$2,314     | \$0                 | \$0          |                                                                                      |
| 64110-51210                                          | HEALTH INSURANCE PREMIUMS      | \$63,418    | \$74,715    | \$103,080           | \$111,415    |                                                                                      |
| 64110-51220                                          | LONG TERM DISABILITY           | \$855       | \$770       | \$987               | \$1,037      |                                                                                      |
| 64110-51230                                          | BASIC LIFE INSURANCE           | \$716       | \$694       | \$742               | \$774        |                                                                                      |
| 64110-51250                                          | FICA CONTRIBUTIONS             | \$23,570    | \$22,686    | \$22,298            | \$23,334     |                                                                                      |
| 64110-51260                                          | RETIREMENT CONTRIBUTIONS       | \$19,835    | \$10,187    | \$20,403            | \$21,351     |                                                                                      |
| 64110-51270                                          | UNEMPLOYMENT COMPENSATION      | \$631       | \$593       | \$581               | \$610        |                                                                                      |
| 64110-51280                                          | WORKERS' COMPENSATION          | \$6,257     | \$7,831     | \$10,000            | \$8,222      |                                                                                      |
| 64110-51360                                          | EMPLOYEE ONBOARDING            | \$0         | \$61        | \$0                 | \$0          |                                                                                      |
| 64110-51380                                          | UNIFORM ALLOWANCE              | \$0         | \$1,502     | \$1,500             | \$2,000      |                                                                                      |
| 64110-51410                                          | UTILITIES                      | \$28,800    | \$26,881    | \$33,500            | \$29,569     | 10% increase from 2023 Actual                                                        |
| 64110-51610                                          | SUPPLIES                       | \$13,055    | \$50,304    | \$20,000            | \$1,500      | Office supplies                                                                      |
|                                                      |                                |             |             |                     | \$10,000     | Uniform and rug/towel cleaning service                                               |
|                                                      |                                |             |             |                     | \$15,000     | On car brake lathe                                                                   |
|                                                      |                                |             |             |                     | \$6,500      | Floor cleaner                                                                        |
|                                                      |                                |             |             |                     | \$30,000     | Mezzanine for shop storage                                                           |
|                                                      |                                |             |             |                     | \$5,000      | Fire proof cabinets                                                                  |
|                                                      | TOTAL SUPPLIES                 | \$13,055    | \$50,304    | \$20,000            | \$68,000     |                                                                                      |
| 64110-51710                                          | PROFESSIONAL SERVICES          | \$9,885     | \$21,673    | \$12,000            | \$12,000     | Garfield Clean Energy - total \$64,000 across all funds                              |
| 64110-51810                                          | MAINTENANCE & REPAIR           | \$647,928   | \$663,512   | \$675,000           | \$600,000    | Standard maintenance and repair supplies                                             |
|                                                      |                                |             |             |                     | \$45,000     | Fire sprinkler system for shop                                                       |
|                                                      | TOTAL MAINTENANCE & REPAIR     | \$647,928   | \$663,512   | \$675,000           | \$645,000    |                                                                                      |
| 64110-52210                                          | PROFESSIONAL DEVELOPMENT       | \$9,231     | \$5,046     | \$8,000             | \$12,000     | ASE, Fire truck and Police car training, fleet conference, etc.                      |
| 64110-52410                                          | PROFESSIONAL DUES AND MEMBERSH | \$360       | \$2,648     | \$400               | \$1,000      |                                                                                      |
| 64110-52440                                          | PROFESSIONAL SUBSCRIPTION      | \$2,271     | \$90        | \$2,500             | \$0          |                                                                                      |
| 64110-52610                                          | TECHNOLOGY                     | \$0         | \$3,600     | \$17,500            | \$10,000     | Software subscriptions, cell phones, alarms, etc.                                    |
| 64110-52810                                          | OTHER OPERATING EXPENSE        | \$223       | \$673       | \$1,000             | \$1,000      |                                                                                      |
| 64110-53510                                          | PROPERTY INSURANCE             | \$14,160    | \$11,313    | \$20,390            | \$11,000     |                                                                                      |
| 64110-53520                                          | LIABILITY AND CASUALTY INSURA  | \$1,797     | \$1,680     | \$2,588             | \$2,000      |                                                                                      |

# 2025 BUDGET

| Account     | Account Description                  | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description                                                                                  |
|-------------|--------------------------------------|--------------------|--------------------|---------------------|--------------------|----------------------------------------------------------------------------------------------|
| 64110-53540 | DEDUCTIBLES PAID                     | \$0                | \$9,000            | \$0                 | \$5,000            |                                                                                              |
| 64110-54310 | INTERFUND COST OF SERVICE            | \$50,188           | \$51,192           | \$52,727            | \$54,309           |                                                                                              |
| 64110-54510 | LOSS ON ASSET DISPOSITION            | \$0                | \$101,352          | \$0                 | \$0                |                                                                                              |
| 64110-55610 | DEPRECIATION                         | \$826,088          | \$893,446          | \$935,000           | \$900,000          |                                                                                              |
| 64110-59520 | CAPITAL OUTLAY                       |                    |                    |                     | \$230,000          | 3130 - 2 replacement trucks for Streets department with upfitting                            |
|             |                                      |                    |                    |                     | \$43,000           | 3130 - Replacement vehicle for 2012 Escape, Chevy Colorado - Engineering                     |
|             |                                      |                    |                    |                     | \$300,000          | 3130 - Street sweeper                                                                        |
|             |                                      |                    |                    |                     | \$165,000          | 3135 - 3 Parks replacement trucks (replaces 91, 44, and TBD)                                 |
|             |                                      |                    |                    |                     | \$52,187           | 3135 - Parks Polaris electric utility vehicle with snowplow                                  |
|             |                                      |                    |                    |                     | \$101,000          | 3135 - S86 Bobcat Skid Steer loader includes bucket, snowplow, snow blowers, and snow pusher |
|             |                                      |                    |                    |                     | \$80,000           | 3135 - S650 Skid Steer replacement                                                           |
|             |                                      | \$638,587          | \$1,167,789        | \$1,347,634         | \$50,000           | 2450 - Electric truck replacement                                                            |
|             |                                      |                    |                    |                     | \$65,000           | Building Department Replacement Vehicles (2)                                                 |
|             | TOTAL CAPITAL OUTLAY                 | \$638,587          | \$1,167,789        | \$1,347,634         | \$1,086,187        |                                                                                              |
| 64110-59599 | CAPITALIZED ASSETS                   | (\$619,673)        | (\$1,162,041)      | (\$500,000)         | (\$950,000)        |                                                                                              |
|             | <b>TOTAL 110 - FLEET MAINTENANCE</b> | <b>\$2,056,314</b> | <b>\$2,277,037</b> | <b>\$3,079,302</b>  | <b>\$2,360,825</b> |                                                                                              |
|             | <b>TOTAL 64 - FLEET SERVICE FUN</b>  | <b>\$2,046,314</b> | <b>\$2,323,568</b> | <b>\$3,473,902</b>  | <b>\$2,360,825</b> |                                                                                              |

## FIRE EQUIPMENT REPLACEMENT

|                               | 2020<br>Actual       | 2021<br>Actual     | 2022<br>Actual    | 2023<br>Actual    | 2024<br>Forecast     | 2025<br>Budget       |
|-------------------------------|----------------------|--------------------|-------------------|-------------------|----------------------|----------------------|
| Revenue                       | \$1,550,641          | \$1,052,239        | \$1,000,123       | \$1,650,544       | \$1,762,360          | \$1,232,955          |
| Expenditures                  | <u>(\$1,287,703)</u> | <u>(\$103,535)</u> | <u>(\$73,778)</u> | <u>(\$88,762)</u> | <u>(\$2,380,000)</u> | <u>(\$3,670,000)</u> |
| Change in Fund Balance        | \$262,938            | \$948,704          | \$926,345         | \$1,561,782       | (\$617,640)          | (\$2,437,045)        |
| Beginning Fund Balance        | \$1,898,764          | \$2,161,702        | \$3,110,406       | \$4,036,751       | \$5,598,533          | \$4,980,893          |
| Ending Fund Balance           | \$2,161,702          | \$3,110,406        | \$4,036,751       | \$5,598,533       | \$4,980,893          | \$2,543,848          |
| Reserves:                     |                      |                    |                   |                   |                      |                      |
| Station Replacement           |                      |                    | (\$2,000,000)     | (\$2,000,000)     | (\$2,500,000)        | \$0                  |
| Fire Engine Received in 2024  |                      |                    |                   | (\$875,000)       |                      |                      |
| Available Fund Balance        | \$2,161,702          | \$3,110,406        | \$2,036,751       | \$2,723,533       | \$2,480,893          | \$2,543,848          |
| Cash Balance as of 12/31/2023 | \$5,621,212          |                    |                   |                   |                      |                      |

# 2025 BUDGET

| Account                                                                             | Account Description            | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                 |
|-------------------------------------------------------------------------------------|--------------------------------|-------------|-------------|---------------------|--------------|---------------------------------------------|
| <b>70 EMERGENCY SERVICES &amp; EQUIPMENT - 00070 TRANSFERS</b>                      |                                |             |             |                     |              |                                             |
| 7000070-44370                                                                       | TRANSFER FROM GENERAL FUND     | \$657,445   | \$922,390   | \$1,223,957         | \$839,575    | 2.5 mills transferred from the General Fund |
| 7000070-44380                                                                       | TRANSFER FROM RURAL FIRE DISTR | \$240,030   | \$322,214   | \$423,837           | \$293,380    | 2.5 mills transferred from Rural Fire       |
| <b>TOTAL 00070 - TRANSFERS</b>                                                      |                                | \$897,475   | \$1,244,604 | \$1,647,794         | \$1,132,955  |                                             |
| <b>70 EMERGENCY SERVICES &amp; EQUIPMENT - 00030 PERMITS/LICENSES PUBLIC SAFETY</b> |                                |             |             |                     |              |                                             |
| 7020030-42950                                                                       | FIRE IMPACT FEES               | \$97,295    | \$391,505   | \$109,566           | \$100,000    |                                             |
| <b>TOTAL 00030 - PERMITS/LICENSES</b>                                               |                                | \$97,295    | \$391,505   | \$109,566           | \$100,000    |                                             |
| <b>70 EMERGENCY SERVICES &amp; EQUIPMENT - 00060 OTHER PUBLIC SAFETY</b>            |                                |             |             |                     |              |                                             |
| 7020060-43510                                                                       | INTEREST                       | \$4,653     | \$14,435    | \$5,000             | (\$0)        |                                             |
| 7020060-44110                                                                       | SALE OF ASSETS                 | \$700       | (\$0)       | (\$0)               | (\$0)        |                                             |
| <b>TOTAL 00060 - OTHER</b>                                                          |                                | \$5,353     | \$14,435    | \$5,000             | (\$0)        |                                             |
| <b>TOTAL 70 - EMERGENCY SERVICES &amp; EQUIPMENT</b>                                |                                | \$1,000,123 | \$1,650,544 | \$1,762,360         | \$1,232,955  |                                             |

# 2025 BUDGET

| Account                                                                   | Account Description  | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                 |
|---------------------------------------------------------------------------|----------------------|-------------|-------------|---------------------|--------------|-------------------------------------------------------------|
| <b>70 EMERGENCY SERVICES &amp; EQUIPMENT - 134 FIRE EQUIP REPLACEMENT</b> |                      |             |             |                     |              |                                                             |
| 70134-51810                                                               | MAINTENANCE & REPAIR | \$55        | \$0         | \$105,000           | \$0          |                                                             |
| 70134-59520                                                               | CAPITAL OUTLAY       | \$73,723    | \$88,762    | \$2,275,000         | \$17,000     | Fitness equipment                                           |
|                                                                           |                      |             |             |                     | \$45,000     | Personal protective equipment (PPE) and turnout replacement |
|                                                                           |                      |             |             |                     | \$18,000     | Radio replacement                                           |
|                                                                           |                      |             |             |                     | \$90,000     | 2 Prevention vehicles - Chevrolet Colorado                  |
|                                                                           | TOTAL CAPITAL OUTLAY | \$73,723    | \$88,762    | \$2,275,000         | \$170,000    |                                                             |
| 70134-59525                                                               | LAND ACQUISITION     | \$0         | \$0         | \$0                 | \$3,500,000  | Acquisition of property for Fire/EMS station                |
| <b>TOTAL 134 - FIRE EQUIP REPLACEMENT</b>                                 |                      | \$73,778    | \$88,762    | \$2,380,000         | \$3,670,000  |                                                             |
| <b>TOTAL 70 - EMERGENCY SERVICES &amp; EQUIPMENT</b>                      |                      | \$73,778    | \$88,762    | \$2,380,000         | \$3,670,000  |                                                             |

## DDA FUND BUDGET

|                                             | 2020               | 2021               | 2022               | 2023               | 2024               | 2025                 |
|---------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
|                                             | Actual             | Actual             | Actual             | Actual             | Forecast           | Budget               |
| Revenue                                     | \$930,793          | \$373,772          | \$1,137,966        | \$2,089,470        | \$1,543,806        | \$1,488,548          |
| Expenditures                                | <u>(\$463,693)</u> | <u>(\$202,853)</u> | <u>(\$586,951)</u> | <u>(\$886,679)</u> | <u>(\$620,842)</u> | <u>(\$4,917,674)</u> |
| Change in Fund Balance                      | \$467,100          | \$170,919          | \$551,015          | \$1,202,791        | \$922,964          | <u>(\$3,429,126)</u> |
| Beginning Fund Balance                      | \$563,414          | \$1,030,514        | \$1,201,433        | \$1,752,448        | \$2,955,239        | \$3,878,203          |
| Ending Fund Balance                         | \$1,030,514        | \$1,201,433        | \$1,752,448        | \$2,955,239        | \$3,878,203        | \$449,077            |
| Reserves:                                   |                    |                    |                    |                    |                    |                      |
| Minimum Reserve Fund Balance from DDA Board |                    |                    | (\$350,000)        | (\$350,000)        | (\$350,000)        | (\$350,000)          |
| Available Fund Balance                      | \$1,030,514        | \$1,201,433        | \$1,402,448        | \$2,605,239        | \$3,528,203        | \$99,077             |
| Cash Balance as of 12/31/23                 | \$3,048,949        |                    |                    |                    |                    |                      |

# 2025 BUDGET

| Account                                                                   | Account Description     | 2022 Actual        | 2023 Actual        | 2024 Revised Budget | 2025 Request       | Description |
|---------------------------------------------------------------------------|-------------------------|--------------------|--------------------|---------------------|--------------------|-------------|
| <b>86 DOWNTOWN DEVELOPMENT AUTHORITY - 00020 TAXES</b>                    |                         |                    |                    |                     |                    |             |
| 8600020-41610                                                             | TIF PROPERTY TAXES      | \$69,287           | \$347,237          | \$300,000           | \$106,578          |             |
| 8600020-41620                                                             | TIF SALES TAX           | \$1,034,614        | \$1,179,816        | \$1,238,806         | \$1,275,970        |             |
| <b>TOTAL 00020 - TAXES</b>                                                |                         | <b>\$1,103,901</b> | <b>\$1,527,052</b> | <b>\$1,538,806</b>  | <b>\$1,382,548</b> |             |
| <b>86 DOWNTOWN DEVELOPMENT AUTHORITY - 00050 CHARGE FOR SERVICE/FEES</b>  |                         |                    |                    |                     |                    |             |
| 8600050-42435                                                             | MARKET SPACE FEE        | (\$0)              | \$7,612            | (\$0)               | \$6,000            |             |
| <b>TOTAL 00050 - CHARGE FOR SERVICE/FEES</b>                              |                         | <b>(\$0)</b>       | <b>\$7,612</b>     | <b>(\$0)</b>        | <b>\$6,000</b>     |             |
| <b>86 DOWNTOWN DEVELOPMENT AUTHORITY - 00060 OTHER GENERAL GOVERNMENT</b> |                         |                    |                    |                     |                    |             |
| 8600060-43510                                                             | INTEREST                | \$27,141           | \$113,015          | \$5,000             | \$100,000          |             |
| 8600060-43650                                                             | MISCELLANEOUS LEASE     | \$6,424            | (\$0)              | (\$0)               | (\$0)              |             |
| 8600060-43710                                                             | CONTRIBUTIONS/DONATIONS | \$500              | \$20,000           | (\$0)               | (\$0)              |             |
| 8600060-44110                                                             | SALE OF ASSETS          | (\$0)              | \$421,791          | (\$0)               | (\$0)              |             |
| <b>TOTAL 00060 - OTHER</b>                                                |                         | <b>\$34,065</b>    | <b>\$554,806</b>   | <b>\$5,000</b>      | <b>\$100,000</b>   |             |
| <b>TOTAL 86 - DOWNTOWN DEVELOPMENT AUTHORITY</b>                          |                         | <b>\$1,137,966</b> | <b>\$2,089,470</b> | <b>\$1,543,806</b>  | <b>\$1,488,548</b> |             |

# 2025 BUDGET

| Account                                                                       | Account Description           | 2022 Actual | 2023 Actual | 2024 Revised Budget | 2025 Request | Description                                                 |
|-------------------------------------------------------------------------------|-------------------------------|-------------|-------------|---------------------|--------------|-------------------------------------------------------------|
| <b>86 DOWNTOWN DEVELOPMENT AUTHORITY - 000 PROJECTS</b>                       |                               |             |             |                     |              |                                                             |
| 8610-60000                                                                    | PROJECTS                      | \$0         | \$4,275     | \$0                 | \$0          |                                                             |
| <b>TOTAL 000 - PROJECTS</b>                                                   |                               | \$0         | \$4,275     | \$0                 | \$0          |                                                             |
| <b>86 DOWNTOWN DEVELOPMENT AUTHORITY - 000 PROJECTS</b>                       |                               |             |             |                     |              |                                                             |
| 8630-60000                                                                    | PROJECTS                      | \$0         | \$28,755    | \$4,537,753         | \$200,000    | 6th Street private parklets                                 |
|                                                                               |                               |             |             |                     | \$2,558,878  | Carryover - 6th Street improvements                         |
|                                                                               |                               |             |             |                     | \$879,099    | Carryover - North Landing                                   |
|                                                                               |                               |             |             |                     | \$789,495    | Carryover - Alleyway improvements                           |
| TOTAL PROJECTS                                                                |                               | \$0         | \$28,755    | \$4,537,753         | \$4,427,472  |                                                             |
| <b>TOTAL 000 - PROJECTS</b>                                                   |                               | \$0         | \$28,755    | \$4,537,753         | \$4,427,472  |                                                             |
| <b>86 DOWNTOWN DEVELOPMENT AUTHORITY - 180 DOWNTOWN DEVELOPMENT AUTHORITY</b> |                               |             |             |                     |              |                                                             |
| 86180-51610                                                                   | SUPPLIES                      | \$0         | \$1,550     | \$4,650             | \$5,000      |                                                             |
| 86180-51710                                                                   | PROFESSIONAL SERVICES         | \$435,782   | \$308,975   | \$165,000           | \$175,000    | Executive Director, legal, minutes, website, market manager |
| 86180-52310                                                                   | MISC. TRAVEL                  | \$0         | \$0         | \$8,000             | \$8,000      | Board meeting food, conference attendance                   |
| 86180-52510                                                                   | GRANTS                        | \$15,280    | \$23,104    | \$150,000           | \$150,000    | Facade grant program fund                                   |
| 86180-52750                                                                   | TREASURER'S FEES              | \$1,386     | \$6,945     | \$1,200             | \$1,200      |                                                             |
| 86180-52810                                                                   | OTHER OPERATING EXPENSE       | \$6,450     | \$7,473     | \$115,000           | \$75,000     | Economic development                                        |
|                                                                               |                               |             |             |                     | \$50,000     | DDA contingency                                             |
| TOTAL OTHER OPERATING EXPENSE                                                 |                               | \$6,450     | \$7,473     | \$115,000           | \$125,000    |                                                             |
| 86180-52860                                                                   | DOWNTOWN MARKET               | \$0         | \$28,999    | \$0                 | \$0          |                                                             |
| 86180-53520                                                                   | LIABILITY AND CASUALTY INSURA | \$933       | \$872       | \$1,620             | \$1,000      |                                                             |
| 86180-53940                                                                   | INTEREST - OTHER DEBT         | \$4,534     | \$2,694     | \$1,644             | \$562        |                                                             |
| 86180-54310                                                                   | INTERFUND COST OF SERVICE     | \$22,586    | \$23,038    | \$23,728            | \$24,440     |                                                             |
| 86180-55920                                                                   | TRANSFER TO A&I               | \$0         | \$450,000   | \$0                 | \$0          |                                                             |
| 86180-55950                                                                   | TRANSFER TO GENERAL FUND      | \$100,000   | \$0         | \$0                 | \$0          |                                                             |
| <b>TOTAL 180 - DOWNTOWN DEVELOPMENT AUTHORITY</b>                             |                               | \$586,951   | \$853,649   | \$470,842           | \$490,202    |                                                             |
| <b>TOTAL 86 - DOWNTOWN DEVELOPMENT AUTHORITY</b>                              |                               | \$586,951   | \$886,679   | \$5,008,595         | \$4,917,674  |                                                             |



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item:</b>          | Housing Development information Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Action Requested:</b>     | No action requested.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Department:</b>           | Economic and Community Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Presented By:</b>         | Hannah Klausman                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Strategic Goals:</b>      | Provide Efficient and Responsive City Government                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Background Info:</b>      | <p>City Council has previously requested updates and information on private sector construction projects within the City. Staff is providing an update on residential projects.</p> <p>The Community Development Department processes all land use applications for development and subsequent building permit applications for built projects. Staff actively tracks the number of residential housing units that receive approval through the entitlement process until the completion of the project with a Certificate of Occupancy.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Issues:</b>               | <p>A spreadsheet detailing the multifamily residential units built in the City of Glenwood Springs from 2011 to present is attached for reference to this report. The spreadsheet includes information about the project location, number of units, bedroom configurations, lot area, and any deed restrictions for resident occupancy and affordability.</p> <p>The Spreadsheet only includes Multifamily project tracking. Staff has included a Building Permit History report for Single Family Homes, Duplexes, and ADU's between the years of 2011 - 2024 for reference.</p> <p><b>Project Status</b></p> <p>A note for reading the spreadsheet is looking at project status, which is the last column on the right.</p> <p><b>Approved:</b> Has received approval from Staff, Planning and Zoning Commission, or City Council, but has not yet received a building permit to build.</p> <p><b>Under Construction:</b> Projects that have received approval and have an active issued building permit.</p> <p><b>Completed:</b> Received a certificate of occupancy after completion of construction.</p> <p>Approval of a project does not necessarily guarantee the project gets built. Some approved projects never make it to a building permit. Staff keeps those projects as an "approved" status on the spreadsheet until the entitlement time period, usually 3 years, at which point the entitlement expires and the project is removed from the housing tracking spreadsheet. One example of this is the Townhome Project that was approved at the old Rivers Restaurant site. The developers, for a variety of reasons outside of City purview, decided not to build the project.</p> <p>According to the spreadsheet, approximately 60 units are approved but have not yet received a building permit, 344 are under construction, and the remainder have completed construction and are operating.</p> |
| <b>Fiscal Impact:</b>        | Residential built projects pay system improvement fees towards the City's Water, Sewer, Parkland, Fire Services and Public Art infrastructure funds in addition to School Land dedication funds. These funds are specifically designated for these uses and cannot be used for other purposes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Legal Review:</b>         | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Staff Recommendation:</b> | No recommendation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## City of Glenwood Springs Residential Building Permit History

(Number of Building Permits, NOT unit counts)

| Year         | Single Family Home | Duplex    | ADU       | ADU Amnesty | Multifamily 3-4 | Multifamily 5+ |
|--------------|--------------------|-----------|-----------|-------------|-----------------|----------------|
| 2011         | 1                  |           | 3         |             |                 |                |
| 2012         | 1                  |           | 1         |             | 4               | 4              |
| 2013         | 1                  |           | 1         |             |                 |                |
| 2014         |                    |           | 1         |             |                 |                |
| 2015         | 1                  | 1         | 2         |             |                 |                |
| 2016         | 2                  | 2         | 2         |             |                 |                |
| 2017         | 4                  | 1         | 7         | 6           | 2               | 1              |
| 2018         | 1                  | 3         | 4         | 2           | 1               | 4              |
| 2019         | 1                  | 2         | 6         | 1           |                 | 4              |
| 2020         | 2                  | 2         | 4         |             | 3               | 3              |
| 2021         | 5                  | 1         | 5         |             |                 | 9              |
| 2022         | 3                  | 1         | 6         |             |                 | 3              |
| 2023         | 1                  | 2         | 7         |             |                 | 14             |
| 2024         | 6                  |           | 7         |             | 1               |                |
| <b>Total</b> | <b>26</b>          | <b>15</b> | <b>50</b> | <b>9</b>    | <b>7</b>        | <b>38</b>      |

Glenwood Springs Multifamily Developments 2011-Present

| # of approvals by year | Year approved | Project Name                               | Type     | Resident Occupancy Units | Affordability units | Total Units | Acres  | Units/acre | Status             |
|------------------------|---------------|--------------------------------------------|----------|--------------------------|---------------------|-------------|--------|------------|--------------------|
| 60                     | 2011          | Glenwood Green Affordable Housing          | Rental   | 0                        | 60                  | 60          | 2.92   | 21         | Completed.         |
| 116                    | 2015          | Six Canyons                                | Rental   | 0                        | 0                   | 116         | 3.73   | 31         | Completed.         |
| 21                     | 2016          | Cardiff Mesa                               | Rental   | 17                       | 17                  | 21          | 3.96   | 5          | Completed.         |
| 198                    | 2017          | The COOP                                   | Rental   | 8                        | 8                   | 9           | 0.17   | 53         | Completed.         |
|                        |               | 10th and Colorado                          | Rental   | 0                        | 0                   | 4           | 0.1    | 40         | Completed.         |
|                        |               | Lofts at Red Mountain, phase 1             | Rental   | 0                        | 0                   | 88          | 2      | 44         | Completed.         |
|                        |               | Lofts at Red Mountain, phase 2             | Rental   | 0                        | 0                   | 97          | 1.84   | 53         | Completed.         |
| 29                     | 2018          | Solstice                                   | For Sale | 0                        | 0                   | 29          | 1.95   | 15         | Completed.         |
| 107                    | 2019          | Caverns Village Mixed Use                  | Rental   | 15                       | 15                  | 19          | 0.98   | 19         | Completed.         |
|                        |               | Lofts at Red Mountain, phase 3             | Rental   | 0                        | 0                   | 88          | 0.52   | 169        | Completed.         |
| 136                    | 2020          | Lofts Phase IV                             | Rental   | 0                        | 0                   | 36          | 0.96   | 38         | Approved           |
|                        |               | Altitude Apartments                        | Rental   | 0                        | 0                   | 100         | 5.63   | 18         | Completed.         |
| 383                    | 2021          | BLD GW Meadows                             | Rental   | 0                        | 15                  | 300         | 27.929 | 11         | Under Construction |
|                        |               | 405 Laurel                                 | Rental   | 0                        | 0                   | 5           | 0.46   | 11         | Completed.         |
|                        |               | 702 23rd Street                            | Rental   | 0                        | 0                   | 5           | 0.3    | 17         | Completed.         |
|                        |               | TB & SB LLC                                | Rental   | 0                        | 0                   | 13          | 0.47   | 28         | Completed.         |
|                        |               | 2512 S Grand                               | Rental   | 4                        | 2                   | 20          | 0.67   | 30         | Completed.         |
|                        |               | Mountain View Flats                        | Rental   | 8                        | 4                   | 40          | 1.29   | 31         | Under Construction |
| 14                     | 2022          | 3401 S Grand Triplex                       | For Sale | 0                        | 0                   | 3           |        |            |                    |
|                        |               | Western Hotel                              | Rental   | 0                        | 0                   | 11          | 0.05   | 220        | Completed.         |
| 25                     | 2023          | WestLink, on CR 135                        | Rental   | 2                        | 1                   | 14          | 0.69   | 20         | Approved.          |
|                        |               | The Confluence                             | Rental   | 6                        | 6                   | 6           | 0.41   | 15         | Approved.          |
|                        |               | Oasis Creek duplexes-601& 603 Traver Trail | For Sale | 0                        | 0                   | 2           | 0.57   | 4          | Under constructon. |
|                        |               | 3381 S. Grand Ave                          | For Sale |                          | 0                   | 3           | 0.21   | 14         | Approved.          |

|    |      |                         |        |   |    |     |       |              |                    |
|----|------|-------------------------|--------|---|----|-----|-------|--------------|--------------------|
| 44 | 2024 | TBD CR 135, TB & SB     | Rental | 0 | 0  | 8   | 0.414 | 19           | Under Construction |
|    |      | Benedict Senior Housing | Rental | 0 | 34 | 34  | 0.548 | 62           | Under construction |
|    |      | TOTAL                   |        |   | 60 | 162 | 1131  |              |                    |
|    |      | Annual average          |        |   |    |     | 81    | Units a year |                    |



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

|                              |                                                                                                                                                                                                                                                                                                                        |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item:</b>          | ORDINANCE 25 SERIES OF 2024, AN ORDINANCE OF THE CITY OF GLENWOOD SPRINGS, COLORADO, AMENDING ORDINANCE 19 SERIES OF 2024 (WHICH ORDINANCE PROVIDES FOR THE IMPLEMENTATION OF PROPOSED TAXING MEASURE REFERRED TO THE CITY'S ELECTORS) BY CLARIFYING THE EXCLUSION OF THE SOUTH BRIDGE PROJECT FROM THE TAXING MEASURE |
| <b>Action Requested:</b>     | Amend Ordinance 2024-19 that was passed on second reading on October 3rd to include the revisions in exhibit A.                                                                                                                                                                                                        |
| <b>Department:</b>           | City Administration                                                                                                                                                                                                                                                                                                    |
| <b>Presented By:</b>         | Karl Hanlon                                                                                                                                                                                                                                                                                                            |
| <b>Strategic Goals:</b>      | Provide Efficient and Responsive City Government<br>Preserve and Improve Infrastructure<br>Protect and Preserve our Quality of Life                                                                                                                                                                                    |
| <b>Background Info:</b>      | Council passed Ordinance 2024-19 on first reading on September 19, 2024, and with slight modifications, passed the ordinance on second reading during the regular agenda on October 3, 2024.                                                                                                                           |
| <b>Issues:</b>               | This is an amendment designed to exclude the South Bridge project from possible funding if ballot measure 2A were to pass.                                                                                                                                                                                             |
| <b>Fiscal Impact:</b>        | NA                                                                                                                                                                                                                                                                                                                     |
| <b>Legal Review:</b>         | Legal drafted the ordinance                                                                                                                                                                                                                                                                                            |
| <b>Staff Recommendation:</b> | NA                                                                                                                                                                                                                                                                                                                     |

## ORDINANCE NO. 25

Series of 2024

**AN ORDINANCE OF THE CITY OF GLENWOOD SPRINGS, COLORADO, AMENDING ORDINANCE 19 SERIES OF 2024 (WHICH PROVIDES FOR THE IMPLEMENTATION OF PROPOSED TAXING MEASURE REFERRED TO THE CITY’S ELECTORS) BY CLARIFYING THE EXCLUSION OF THE SOUTH BRIDGE PROJECT FROM THE TAXING MEASURE.**

**WHEREAS**, the City of Glenwood Springs (“Glenwood Springs” or the “City”) is a home-rule municipality organized under Article XX of the Colorado Constitution and with the authority of the Glenwood Springs Home Rule Charter (the “Charter”); and

**WHEREAS**, by Resolution No. 25, Series 2024, the Glenwood Springs City Council (the “City Council”) referred to the City’s electorate a ballot question to levy a total tax of 1 cent on sales and use comprised of the renewal of the current half cent tax and an additional new half cent tax; and

**WHEREAS**, by Ordinance No. 19 Series 2024, the City Council declared the repeal and replacement of 040.010.040 (d) of the Glenwood Springs Municipal Code (the “Code”); and

**WHEREAS**, the City Council wishes to amend Exhibit A of Ordinance No. 19 Series 2024; and

**WHEREAS**, the City Council finds and declares that **Exhibit A**, of Ordinance No. 19 Series 2024 should be replaced/amended as set forth in the **Exhibit A** attached hereto and incorporated by this reference implements the will of the City’s electors by providing for the levy of such taxes in the event that the electors approve, is in the best interests of the City.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, ORDAINS:**

**Section 1.**     **Recitals.** The foregoing recitals are incorporated herein as if set forth in full.

**Section 2.**     **Amendment.** Exhibit A of Ordinance 19, Series 2024 is hereby amended and replaced with the attached Exhibit A. All other provisions of Ordinance 19, Series 2024 shall remain in effect as adopted.

INTRODUCED, READ ON FIRST READING, PASSED AND ORDERED PUBLISHED BY  
TITLE ONLY THIS \_\_\_\_ DAY OF SEPTEMBER 2024.

CITY OF GLENWOOD SPRINGS, COLORADO

---

Ingrid Wussow, Mayor

ATTEST:

---

Ryan Muse, City Clerk

INTRODUCED, READ ON SECOND READING, AND ORDERED PUBLISHED BY  
TITLE ONLY TO BE EFFECTIVE TEN DAYS FOLLOWING THE DATE OF SECOND  
PUBLICATION THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2024.

CITY OF GLENWOOD SPRINGS, COLORADO

---

Ingrid Wussow, Mayor

ATTEST:

---

Ryan Muse, City Clerk

## EXHIBIT A

### 040.010.030 - Amount of sales and use tax levied.

(a) Sales tax. There is hereby imposed upon all sales of commodities and services specified in Article 040.020 a ~~three and seventy one hundredths (3.70)~~ four and two one hundredths (4.20) percent sales tax in accordance with schedules set forth in the Rules and Regulations of the Department of Revenue of the State of Colorado. There is hereby imposed an accommodations tax of five (5) percent upon the rent paid or charged for accommodations as defined in Article 040.010.010 provided by a vendor to a purchaser at a taxable premises.

(b) Use tax. There is hereby levied and shall be collected from every entity subject to the business licensing requirements of Title 050 a tax or excise of ~~three and seventy one hundredths (3.70)~~ four and two one hundredths (4.20) percent of storage or acquisition charges or costs for the privilege of storing, using or consuming in the City any articles of tangible personal property purchased at retail as specified in Article 040.030. Such tax shall be payable to and shall be collected by the Director of Finance in accordance with Schedules set forth in the Rules and Regulations of the Department or Revenue of the State of Colorado.

### 040.010.040 Purpose of tax; use of proceeds.

\* \* \* \*

d) *Street Maintenance and Construction Tax.* ~~The City Council hereby levies a one-half cent (\$0.005) sales and use tax, which shall expire at midnight on December 31, 2026. The City Council hereby declares the revenue from the levy of such tax shall be placed in a special Street Maintenance and Construction Tax Fund and shall be used for street operations, maintenance, construction traffic efficiencies and related debt service.~~

(1) The City Council hereby levies a one cent (0.01) sales and use tax which was approved by the electors of Glenwood Springs at the November 2024 election and which tax shall expire at midnight on December 31, 2044. There is hereby created a special separate fund to be known as the Street Maintenance and Construction Tax Fund into which all funds from the tax shall be deposited. Said Fund shall be separate and distinct from any other funds or accounts used or maintained by the City for any other purposes. The monies of said fund shall be expended only for the purposes set forth herein and no other and shall be expended as provided for herein.

(2) The Fund shall consist of:

- (a) All monies deposited or transferred thereto in accordance with Paragraph (1) above;
- (b) Contributions of money, property or services received for use in carrying out the purposes of the Fund from any state, state agency, county, municipality, federal agency, person, corporation or association; and

- (c) All monies otherwise made available to the Fund from whatever source.
- (3) Any monies not appropriated shall remain in the Fund and shall not be transferred to or revert to the General Fund of the City at the end of any fiscal year. Any interest earned on the investment or deposit of monies of the Fund shall also remain in the Fund and shall not be credited to the General Fund of the City.
- (4) All appropriations of monies in the Fund shall be made by the City Council. The monies in the Fund may be budgeted, appropriated and expended only for the following purposes:
  - (a) Fund the repair, reconstruction and maintenance of existing streets, alleys curb, gutter and sidewalks to improve street, alley, curb, gutter and sidewalk conditions and enhance safety for all users within the corporate boundaries of the City excluding any portion of the South Bridge Project defined as all street improvements to Airport Road, Airport Center Road and South Midland Avenue from the south leg of the Four Mile Roundabout south, and
  - (b) Fund the repair, replacement and maintenance of underground utilities including water, sewer and other utilities under existing streets and alleys provided that 25% of the revenues shall be spent to fund utility repair, replacement or maintenance.
  - (c) Such repair, replacement and maintenance described above shall include the cost of design, project oversight and construction whether completed by third parties or directly by the City provided that work completed by the City shall be separately accounted for on a project-by-project basis.
  - (d) Defraying direct administrative and clerical costs of collecting and administering the tax.
- (5) The Fund shall be audited annually and the results of such audit shall be posted to the City website and the City shall annually post to the City's website a list of all projects funded by the tax.



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

|                              |                                                                                                                                                                                                                                                       |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item:</b>          | Ordinance 2024-20 Third Quarter Budget Amendment (One Reading)                                                                                                                                                                                        |
| <b>Action Requested:</b>     | Approval of Ordinance 2025-20 amending the 2024 budget.                                                                                                                                                                                               |
| <b>Department:</b>           | City Administration                                                                                                                                                                                                                                   |
| <b>Presented By:</b>         | Steve Boyd                                                                                                                                                                                                                                            |
| <b>Strategic Goals:</b>      | Provide Efficient and Responsive City Government<br>Preserve and Improve Infrastructure<br>Protect and Preserve our Quality of Life<br>Generate Sustainable Economic Development<br>Ensure Public Safety                                              |
| <b>Background Info:</b>      | Each year we amend the current budget to reflect projects that were in last year's budget and carried over, projects that were budgeted in this fiscal year and will carry into the next, and things that were not in the originally approved budget. |
| <b>Issues:</b>               | None                                                                                                                                                                                                                                                  |
| <b>Fiscal Impact:</b>        | See itemized appropriation attached.                                                                                                                                                                                                                  |
| <b>Legal Review:</b>         | NA                                                                                                                                                                                                                                                    |
| <b>Staff Recommendation:</b> | Staff recommends approval of Ordinance 2024-20 amending the 2024 budget.                                                                                                                                                                              |

**ORDINANCE NO. 20**

Series of 2024

**AN ORDINANCE OF THE CITY OF GLENWOOD SPRINGS,  
COLORADO, AMENDING THE 2024 APPROPRIATION ORDINANCE  
TO REFLECT CARRYOVERS FROM THE 2023 BUDGET,  
REALLOCATION OF FUNDS, AND EXPENDITURES APPROVED  
AFTER SUBMISSION OF THE 2024 BUDGET.**

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED BY TITLE ONLY  
THIS 17<sup>th</sup> DAY OF OCTOBER, 2024.

CITY OF GLENWOOD SPRINGS, COLORADO

ATTEST:

\_\_\_\_\_  
Ingrid Wussow, Mayor

\_\_\_\_\_  
Ryan Muse, City Clerk

**Exhibit A**

**Ordinance 2024-20 Third Quarter Budget Amendment**

| <b>Fund</b>                  | <b>Org</b> | <b>Object</b> | <b>Increase</b> | <b>Decrease</b> | <b>Decription</b>                                                                                         | <b>Account</b>          |
|------------------------------|------------|---------------|-----------------|-----------------|-----------------------------------------------------------------------------------------------------------|-------------------------|
| <u>General</u>               |            |               |                 |                 |                                                                                                           |                         |
| 01                           | 0100070    | 44365         | \$2,000         |                 | Transfer from Trash for admin fees                                                                        | Transfer from Trash     |
| 01                           | 01120      | 53710         | \$59,050        |                 | Senior Meal Program - 7 Party MOU                                                                         | Contributions           |
| <u>Tourism</u>               |            |               |                 |                 |                                                                                                           |                         |
| 05                           | 05111      | 56426         |                 | \$262,025       | This was approved on June 20 as part of the 6th Street/N Landing but this phase will not occur until 2025 | Transfer to Other Funds |
| <u>Bus Tax</u>               |            |               |                 |                 |                                                                                                           |                         |
| 18                           | 18170      | 51710         | \$600,000       |                 | Comprehensive Safety Action Plan                                                                          | Professional Services   |
| <u>Water</u>                 |            |               |                 |                 |                                                                                                           |                         |
| 21                           | 21999      | 55910         | \$35,000        |                 | Water Wastewater portion corection for 770 blade transfer                                                 | Transfer to Fleet       |
| <u>Landfill</u>              |            |               |                 |                 |                                                                                                           |                         |
| 29                           | 29610      | 55910         |                 | \$75,000        | Corection for 770 blade transfer                                                                          | Transfer to Fleet       |
| 29                           | 2960070    | 44330         | \$34,000        |                 | Transfer from Trash for Cleanup/recycle                                                                   | Transfer to Trash       |
| <u>Capital Projects Fund</u> |            |               |                 |                 |                                                                                                           |                         |
| 31                           | 3130       | 60000         |                 | \$600,000       | Carry over public works building in boneyard to 2025                                                      | Capital Projects        |
| <u>A&amp;I Fund</u>          |            |               |                 |                 |                                                                                                           |                         |
| 33                           | 3330       | 60000         |                 | \$3,000,000     | Carry over to 2025 for South Bridge                                                                       | A&I Capital Projects    |
| 33                           | 3330       | 60000         |                 | \$1,500,000     | Carry over to 2025 for 6th Street                                                                         | A&I Capital Projects    |
| 33                           | 3330       | 60000         |                 | \$550,000       | Carry over to 2025 for North Landing                                                                      | A&I Capital Projects    |
| <u>DDA</u>                   |            |               |                 |                 |                                                                                                           |                         |
| 86                           | 8630       | 60000         |                 | \$1,300,000     | This was approved on June 20 as part of the 6th Street/N Landing but this phase will not occur until 2025 | DDA Projects            |
| 86                           | 8630       | 60000         |                 | \$400,000       | This was approved on June 20 as part of the 6th Street/N Landing but this phase will not occur until 2025 | DDA Projects            |



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

|                              |                                                                                                                                                                                                                           |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item:</b>          | Ordinance 2024-21; Expanding Boards and Commissions by One Youth Member (First Reading)                                                                                                                                   |
| <b>Action Requested:</b>     | Approval of Ordinance to expand boards and commission membership.                                                                                                                                                         |
| <b>Department:</b>           | City Administration                                                                                                                                                                                                       |
| <b>Presented By:</b>         | Steve Boyd                                                                                                                                                                                                                |
| <b>Strategic Goals:</b>      | Provide Efficient and Responsive City Government<br>Protect and Preserve our Quality of Life                                                                                                                              |
| <b>Background Info:</b>      | A work session in the October 3rd meeting indicated that Council was interested in expanding boards and commissions to add input from a youth member. Legal drafted this Ordinance changing the code to accommodate that. |
| <b>Issues:</b>               | NA                                                                                                                                                                                                                        |
| <b>Fiscal Impact:</b>        | None                                                                                                                                                                                                                      |
| <b>Legal Review:</b>         | NA                                                                                                                                                                                                                        |
| <b>Staff Recommendation:</b> | Staff defers to Council                                                                                                                                                                                                   |

**ORDINANCE NO. 21**

Series of 2024

**AN ORDINANCE OF THE CITY OF GLENWOOD SPRINGS,  
COLORADO, AMENDING SECTION 020.020.020 OF THE GLENWOOD  
SPRINGS MUNICIPAL CODE TO INCLUDE YOUTH  
REPRESENTATION ON CERTAIN BOARDS AND COMMISSIONS.**

**WHEREAS**, the City of Glenwood Springs (“Glenwood Springs” or the “City”) is a home-rule municipality organized under Article XX of the Colorado Constitution and with the authority of the Glenwood Springs Home Rule Charter; and

**WHEREAS**, Section 020.020.020 of the Glenwood Springs Municipal Code addresses composition of boards and commissions; and

**WHEREAS**, City Council has requested an update to Section 020.020.020 to include youth representation on certain boards and commissions as set forth on **Exhibit A** attached hereto; and

**WHEREAS**, the City Council finds and declares that amending Section 020.020.020 will be beneficial to City residents and promote public engagement of young citizens.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GLENWOOD SPRINGS, COLORADO, ORDAINS:**

**Section 1.** The foregoing recitals are incorporated herein as if set forth in full.

**Section 2.** Section 020.020.020 of the Glenwood Springs Municipal Code is amended as set forth in **Exhibit A** attached hereto.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED BY TITLE ONLY  
THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2024.

CITY OF GLENWOOD SPRINGS, COLORADO

---

Ingrid Wussow, Mayor

ATTEST:

---

Ryan Muse, City Clerk

INTRODUCED, READ ON SECOND READING, PASSED AND ORDERED  
PUBLISHED BY TITLE ONLY TO BE EFFECTIVE IMMEDIATELY THIS \_\_\_\_ DAY OF  
\_\_\_\_\_ 2024.

CITY OF GLENWOOD SPRINGS, COLORADO

\_\_\_\_\_  
Ingrid Wussow, Mayor

ATTEST:

\_\_\_\_\_  
Ryan Muse, City Clerk

## EXHIBIT A

The following sections of the Municipal Code are amended as follows with double underlined text added and ~~strike through text~~ deleted.

### ARTICLE 020.020 BOARDS AND COMMISSIONS

\* \* \* \*

#### 020.020.020 Composition of boards and commissions.

The membership of boards and commissions shall be composed of the following persons:

(1) *Local Liquor Licensing Authority.*

- a. The Local Liquor Licensing Authority shall consist of a Hearing Officer appointed by the City Council by resolution and may be removed with ~~our~~ or without cause by a majority vote of the City Council.

~~(2) *Airport Board.*~~

- ~~a. Five (5) citizens, at least four (4) who are residents of the City and one (1) who may reside outside of the City but within the 81601 zip code area or own real property or a business within the City.~~

~~(3)~~(2) *Building Board of Appeals.* The Planning and Zoning Commission shall act as the Building Board of Appeals whenever such a board is required by this Code, other ordinances of the City or State or Federal law.

(4) Finance Advisory Board:

- a. ~~Seven~~ Eight (78) members of which at least six (6) are City residents. One (1) member shall be employed in the finance industry; one (1) member shall be employed by the tourism industry; ~~and one (1) member may be a non-resident but shall own or be employed by a business within the City; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.~~

(5) *Parks and Recreation Commission.*

- a. ~~Seven~~ Eight (78) citizens, at least six (6) who are residents of the City; one (1) who may reside outside of the City but within the 81601 zip code area or own real property or a business within the City; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.
- b. Reserved.
- c. Reserved.
- ~~d. One (1) youth (under the age of eighteen [18] at appointment) who shall serve a one-year term from June 1 to May 31 of the following year.~~

(6) *Planning and Zoning Commission.*

- a. Seven (7) citizens who are residents of the City.

(7) *River Commission.*

- a. ~~Seven~~ Eight (78) citizens, with one (1) alternate, at least six (6) who are residents of the City; ~~and one (1) who may reside outside of the City but within the 81601 zip code area or own real property or a business within the City; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.~~
- (8) *Victim's and Witnesses Assistance and Law Enforcement Board.*
- a. ~~Five~~ Six (56) citizens, at least four (4) who are residents of the City; ~~and one (1) who may reside outside of the City but within the 81601 zip code area or own real property or a business within the City; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.~~
  - b. Reserved.
  - c. The Chief of Police as an advisory member, but a nonvoting member of the Board.
- (9) *Transportation Commission.*
- a. ~~Seven~~ Eight (78) citizens, at least six (6) who are residents of the City; ~~and one (1) who may reside outside of the City but within the 81601 zip code area or own real property or a business within the City; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.~~
- (10) *Workforce Housing Fund Advisory Board.*
- a. ~~Seven~~ Eight (78) citizens, at least five (5) who are residents of the City; ~~and two (2) who may reside outside of the City but within Garfield County; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.~~ The membership shall reflect the diversity of Glenwood Springs to ensure that the entire community and its needs are represented.
- (11) *Glenwood Springs Housing Commission.*
- a. ~~Seven~~ Eight (78) citizens, at least six (6) who are residents of the City; ~~and one (1) who may reside outside of the City but within the 81601 zip code area or own real property or a business within the City; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.~~
- Membership should reflect a broad representation of organizations and other entities which are related to housing, including but not limited to the financial community, the building and development community, the real estate industry, and organizations which support low-income residents of the community.
- (12) *Historic Preservation Commission.*
- a. ~~Seven~~ Eight (78) citizens, at least six (6) who are residents of the City; ~~and one (1) who may reside outside of the City but within the 81601 zip code area or own real property or a business within the City; and one (1) youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term.~~
- (13) *Tourism Management Board.*
- a. Two (2) representatives from the tourism related businesses located within the City;
  - b. Two (2) representatives from the lodging businesses located within the City;
  - c. One (1) representative from the restaurant or retail businesses located within the City;

- d. One (1) representative from the Glenwood Springs Chamber Resort Association; and
- e. Three (3) citizens, at least two (2) who are residents of the City and that shall not have a direct or indirect financial interest in a business referenced in (a), (b) or (c) above and one (1) who is a resident that may have a financial interest in a business referenced in (a), (b) or (c) above.

(14) *Arts and Culture Board.*

- a. Eight (8) members, at least five (5) of which are residents of the City, three (3) of which may reside outside of the City, and one (1) of which being a youth who is in the 9<sup>th</sup>-12<sup>th</sup> grade in the City and who shall serve a one-year term representative under the age of eighteen (18) or not having completed his or her final year of high school. Those representatives residing outside of the City must reside within the 81601 postal zip code area, own real property or a business within the City, or attend school within the City.

(15) Council and Staff Participation on Boards and Commissions:

- a. The Mayor may appoint up to two (2) members of Council to act as a liaison between Council and a Board or Commission.
- b. The City Manager may appoint a member of staff to assist a Board or Commission as necessary to fulfill their duties as provided for in 020.020.030.



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** City Manager

**Action Requested:**

**Department:** City Clerk

**Presented By:**

**Strategic Goals:**

**Background Info:**

**Issues:**

**Fiscal Impact:**

**Legal Review:**

**Staff Recommendation:**



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** City Attorney

**Action Requested:**

**Department:** City Clerk

**Presented By:**

**Strategic Goals:**

**Background Info:**

**Issues:**

**Fiscal Impact:**

**Legal Review:**

**Staff Recommendation:**



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** Correspondence Incoming/Outgoing

**Action Requested:**

**Department:** City Clerk

**Presented By:**

**Strategic Goals:**

**Background Info:**

**Issues:**

**Fiscal Impact:**

**Legal Review:**

**Staff Recommendation:**



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** Council Social Event Location

**Action Requested:** City Council will announce the location of their social event following the Council meeting.

**Department:** City Clerk

**Presented By:**

**Strategic Goals:**

**Background Info:**

**Issues:**

**Fiscal Impact:**

**Legal Review:**

**Staff Recommendation:**



**City Council**  
**STAFF REPORT**  
**City of Glenwood Springs**  
**October 17, 2024**

**Agenda Item:** Adjournment

**Action Requested:**

**Department:** City Clerk

**Presented By:**

**Strategic Goals:**

**Background Info:**

**Issues:**

**Fiscal Impact:**

**Legal Review:**

**Staff Recommendation:**