



GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING AGENDA

Monday, November 10, 2025 at 4:30 PM

Town Hall Board Room – 1026 Park Avenue

*The Town of Grand Lake upholds the Six Pillars of Character:
Citizenship, Trustworthiness, Respect, Responsibility, Fairness and Caring*

Please join my meeting from your computer, tablet or smartphone.

<https://us06web.zoom.us/j/86421462166>

You can also dial in using your phone.

United States: 719-359-4580

Access Code: 864-2146-2166

WORK SESSION 4:30 PM

1. Call to Order
2. Roll Call
3. Conflicts of Interest
4. Items of Discussion
 - A. Board Development Session
 - B. Marquee Sign Design

EVENING MEETING 6:00 PM

1. Call to Order
2. Pledge of Allegiance
3. Announcements
4. Roll Call
5. Conflicts of Interest
6. Mayor's Report
7. Manager's Report
 - A. November 10, 2025
8. Public Comments (limited to 3 minutes)

9. Consent Agenda

A. Accounts Payable- November 10, 2025

10. Financial Review

A. September 2025 Financials

B. 2026 Budget Draft

11. Items of Discussion

A. **QUASI JUDICIAL (PUBLIC HEARING)** Consideration to Approve a Special Event Liquor Permit Application & Resolution 48-2025, a Resolution Setting Certain Fees for the Grand Arts Council Special Event "Comedy Night" to be Held on December 27, 2025, from 4:00 P.M. to 10:00 P.M., at the Grand Lake Community House, 1026 Park Avenue

B. Consideration of a Severance Agreement Regarding Matthew Reed-Tolonen

C. Consideration of Complete Streets Grant Submittal

D. Consideration of Marina Boat Purchases

12. Future Items for Consideration

13. Adjourn Meeting



MANAGER UPDATE

11/10/2025

To: Town of Grand Lake Board of Trustees

From: Steve Kudron, Town Manager

Activities & Events Recap

- The Annual Ghosts & Gourds Gathering was held on October 25, 2025 in Town Square Park. The event was well by locals and visitors alike.
- The Town hosted the monthly Grand Places 2050 meeting with the many state and federal partners working on a comprehensive recreation plan for the next 30 years.

Department Notes

- **Admin**
 - Holiday Dinner is December 5, 2025
 - HR has met with Paychex Pro HR and is developing a new employee handbook and a regular employee review process
 - Admin/Billing support interviews are beginning Nov 10, 2025
- **Finance**
 - Budget Public Hearing will be on November 24, 2025, with Budget Approval on the 24th.
 - A new Treasurer has accepted my offer. She will begin December 1, 2025.
- **Code Enforcement**
 - Many of the regular issues have dropped off as fewer visitors are in Town this time of the year.
 - Right of Way work is done for the season. There is still one project finishing this week.
 - Several construction projects are continuing through the winter months. They are predominately interior finishing.
 - STR enforcement continues.
 - Staff are working to bring some code changes that will help with better compliance.
- **Planning**
 - There are several projects in predevelopment. The Commission and Board will continue to be updated as update on those specific project updates
 - We will be presenting the Downtown Business District Overlay for initial ordinance review at the Nov 24 meeting

- The local Planning Capacity grant is being adjusted to allow for some more services in house to be paid by the grant. As a result, I am expecting to bring a planner in house in the next couple of weeks, once the amendment to the grant is complete
- **Public Works**
 - Most winter prep is complete.
 - Remodel of pavilions is ongoing
 - Pre winter electrical and pavilion heaters is scheduled
 - Park Avenue tree removal in progress. Awaiting owner approval for one tree
 - Winter signage placed
 - **Parks**
 - The Skating hut has been successfully placed
 - The docks are safely stowed at Point Park for the freeze
 - The boat ramp will be removed the 1st week of November.
- **Grand Lake Center**
 - Many of the fall cleaning and maintenance items have been completed by Lance.
 - Lance has retired. His last day is this week. He will be enjoying his retirement in Florida
- **Marketing/Events/Community Engagement**
 - Tree lighting is November 28th this year.
- **Intergovernmental**
 - The Fall QQ Meeting recap is attached.
 - Winter Park Transit has been informed that the grant request for service to Grand Lake has been approved. The partners will be required to match 20% of operational costs. A meeting is scheduled for the next two weeks. I will have a budget request available in the 2026 budget for approval. Service is anticipated to begin in May of 2026.
 - November Mayor Managers Commissions meeting will be held November 17th. Please let me know if you are interested in attending.
 - Due to anticipated transit to the Town, the Space to Create Strong Communities grant is being amended to include the construction of boardwalk and a bus shelter to serve the downtown business district
- **Water Department**
 - All summer water has been turned off.
- **Marina**
 - Marina is winterized. Water and services turned off for the winter
 - The Crestliner Boat has been posted for sale. Sealed bids are due by November 12th at Town Hall. Be sure to pass the word. Best sealed bid will win.
- **Pay as You Throw**
 - Pay as you Throw pickups have been reduced due to lower demand. This is a normal seasonal change.
- **Space to Create**
 - The Makers Space building has been assembled. The next step is to put in windows and the outdoor siding.
 - Our grant contributions have been revised to accommodate our new project scope.

Upcoming Items of Interest

- Budget Public Hearing November 24, 2025
- Marquee sign discussion November 24, 2025

Upcoming Event Highlights:

- Suessical the Musical at the Community House November 13 – 15, 2025
- Happenings at the House November 11, 2025
- Tree Lighting November 28, 2025

For all the great events happening in Grand Lake as well as Rocky Mountain Folk School classes, check out the October newsletter on the Town’s website.

Next Board Meeting: November 24, 2025



To: Mayor Bergquist & Trustees
Date: November 10, 2025
RE: Accounts Payable- November 10, 2025

BACKGROUND:

Pursuant to standard procedure, the Town Board of Trustees reviews and approves accounts payable at each Board meeting.

FISCAL NOTE

The accounts payable documentation was distributed to the Board via email on November 7, 2025, for review.

STAFF RECOMMENDATION

Staff recommends approval of the accounts payable as presented.

SUGGESTED MOTIONS

I move to approve (or deny) the accounts payable for November 10, 2025.



Town of Grand Lake
September 2025 Financial Statements

TOWN OF GRAND LAKE
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2025

<u>COMBINED CASH ACCOUNTS</u>		
01-104000	2019 UBB MONEY MARKET	(14,316.24)
01-104500	2019 UBB CHKG - OPERATIONS	174,757.78
01-106500	BANK MIDWEST / CCB	246,972.46
01-107500	UTILITY CASH CLEARING ACCT	32,595.03
01-107600	AR CASH CLEARING ACCT	12,860.00
	TOTAL COMBINED CASH	452,869.03
01-100000	CASH ALLOCATED TO OTHER FUNDS	(452,869.03)
	TOTAL UNALLOCATED CASH	.00

<u>CASH ALLOCATION RECONCILIATION</u>		
10	ALLOCATION TO GENERAL FUND	(865,837.47)
20	ALLOCATION TO WATER FUND	392,626.17
40	ALLOCATION TO MARINA FUND	669,713.39
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	159,731.43
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	96,635.51
	TOTAL ALLOCATIONS TO OTHER FUNDS	452,869.03
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(452,869.03)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

Section 10, Item A.

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

<u>ASSETS</u>		
10-100000	CASH IN COMBINED CASH FUND	(865,837.47)
10-103000	CSAFE	230,598.08
10-103100	CSAFE - CORE	2,621,294.70
10-109100	COLOTRUST	1,100,793.44
10-116000	PETTY CASH	100.00
10-116500	GLC PETTY CASH	100.00
10-117000	ACCOUNTS RECEIVABLE	(31,943.25)
10-117100	PROPERTY TAXES RECEIVABLE	1,167,509.58
10-117500	ACCOUNTS RECIVABLE - AR	7,486.50
10-123000	FUEL AR - FUEL PAYMENTS	.01
10-129000	UNLEADED GAS INVENTORY	14,498.34
10-130000	DIESEL INVENTORY	21,656.13
		4,266,256.06
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
10-200000	ACCOUNTS PAYABLE GENERAL	90,304.09
10-219100	FLEX MEDICAL	16,159.02
10-222000	DEFERRED REVENUE-PROPERTY TAX	739,645.00
10-223100	PREPAID FEES FOR DEPOSITS	(320.00)
10-228100	GLC CUSTOMER DEPOSITS	1.00
10-228200	PREPAID RENTAL FEES & DEPOSITS	3,638.10
10-228300	GLC PREPAID MEMBERSHIPS	(400.00)
10-228400	DEPOSITS TOWN EVENTS	7,050.00
10-228500	LAND USE/MUNI PROP DEPOSITS	1,500.00
10-228600	ATTORNEY RETAINER	(6,380.00)
10-230000	HEADSTONE DEPOSIT	3,000.00
10-231000	FOLK SCHOOL PAYMENTS	(15,354.20)
10-231200	WINTER CARNIVAL	743.69
10-234000	AEROLAB, INC PAYMENTS	(14,585.00)
10-241000	RENTAL DEPOSITS	2,250.00
		827,251.70
<u>FUND EQUITY</u>		
10-275000	FUND BALANCE	3,406,145.11
10-281000	CEMETERY FUNDS	127,437.92
10-283000	CONSERVATION TRUST FUNDS	50,488.19
10-284000	ATTAINABLE HOUSING FUNDS	321,905.84
10-285000	FUND BAL RESVD - INV & PRE PDS	5,091.51
10-286000	EMERGENCY RESERVES	117,000.00
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(589,064.21)
	BALANCE - CURRENT DATE	(589,064.21)
	TOTAL FUND EQUITY	3,439,004.36

75 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

4,266,256.06

Section 10, Item A.

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	PROPERTY TAXES	.00	736,679.55	740,646.00	3,966.45 99.5
10-311-110	SPECIFIC OWNERSHIP	3,677.73	27,788.50	15,000.00	(12,788.50) 185.3
10-311-120	INTEREST & PENALTY-PROP TAXES	.00	1,341.35	300.00	(1,041.35) 447.1
10-311-130	MOTOR VEHICLE USE & SALES TAX	.00	33,992.13	40,000.00	6,007.87 85.0
10-311-140	SALES TAX 4%	.00	1,882,874.52	2,384,727.00	501,852.48 79.0
10-311-150	BUILDING USE TAX	.00	22,298.15	70,000.00	47,701.85 31.9
10-311-160	CIGARETTES-SELECT SALES TAX	850.56	2,001.95	3,000.00	998.05 66.7
10-311-161	MARIJUANA TAX	408.98	1,349.70	50,000.00	48,650.30 2.7
	TOTAL GENERAL TAXES	4,937.27	2,708,325.85	3,303,673.00	595,347.15 82.0
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	FRANCHISE CABLE	7,039.68	18,702.69	20,000.00	1,297.31 93.5
10-316-171	FRANCHISE TELEPHONE	185.36	1,085.88	5,000.00	3,914.12 21.7
10-316-172	FRANCHISE ELECTRIC	.00	24,201.00	35,000.00	10,799.00 69.2
10-316-173	FRANCHISE NATURAL GAS	.00	11,862.63	20,000.00	8,137.37 59.3
	TOTAL UTILITY FRANCHISE TAX	7,225.04	55,852.20	80,000.00	24,147.80 69.8
<u>LICENSES & PERMITS</u>					
10-321-100	LIQUOR LICENSE FEE	175.00	5,604.50	4,500.00	(1,104.50) 124.5
10-321-120	SALES TAX LICENSE \$10	20.00	1,425.00	900.00	(525.00) 158.3
10-321-130	MOTOR VEHICLE LICENSE (RURAL)	.00	688.21	2,000.00	1,311.79 34.4
10-321-140	SIGN PERMIT	50.00	600.00	500.00	(100.00) 120.0
10-321-150	GRADING PERMIT	.00	300.00	100.00	(200.00) 300.0
10-321-160	ANIMAL LICENSE	.00	35.00	150.00	115.00 23.3
10-321-170	ENCROACHMENT PERMIT/LICENSE	.00	.00	400.00	400.00 .0
10-321-175	BUSINESS LICENSE COMMISSION	165.00	24,350.75	30,000.00	5,649.25 81.2
10-321-180	NIGHTLY RENTAL LICENSE FEE	.00	120,577.75	117,000.00	(3,577.75) 103.1
10-321-190	BOARDWALK SALES PERMIT	.00	.00	25.00	25.00 .0
10-321-191	MARIJUANA LICENSE FEES	.00	.00	1,000.00	1,000.00 .0
	TOTAL LICENSES & PERMITS	410.00	153,581.21	156,575.00	2,993.79 98.1
<u>INTERGOVERNMENTAL</u>					
10-335-130	GRAND CNTY ROAD & BRIDGE	.00	12,656.00	12,351.00	(305.00) 102.5
10-335-200	HIGHWAY USER TAX FUND	.00	15,149.21	30,716.00	15,566.79 49.3
10-335-800	CONSERVATION TRUST FUND	534.07	1,702.82	3,000.00	1,297.18 56.8
10-335-900	OTHER INTERGOVERNMENTAL	.00	.00	3,000.00	3,000.00 .0
	TOTAL INTERGOVERNMENTAL	534.07	29,508.03	49,067.00	19,558.97 60.1

75 % OF THE FISCAL YEAR HAS ELAPSED

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Section 10, Item A.

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CHARGES FOR SERVICES</u>					
10-341-200 CEMETERY REVENUES	500.00	5,000.00	10,000.00	5,000.00	50.0
10-341-300 ZONING & SUBDIVISION REVIEW	.00	1,850.00	3,000.00	1,150.00	61.7
10-341-400 ATTAINABLE HOUSING FEE REVENUE	.00	6,722.00	4,000.00	(2,722.00)	168.1
10-341-500 EV CHARGING STATION REVENUE	.00	3,296.99	12,000.00	8,703.01	27.5
10-341-600 FUEL DEPOT SURCHARGE	.00	55.34	2,000.00	1,944.66	2.8
10-341-850 NIGHTLY RENTAL APP FEE \$165	.00	3,490.85	2,000.00	(1,490.85)	174.5
10-341-900 CEMETERY EXCAVATING FEE	.00	1,900.00	1,000.00	(900.00)	190.0
TOTAL CHARGES FOR SERVICES	500.00	22,315.18	34,000.00	11,684.82	65.6
<u>GRAND LAKE CENTER REVENUES</u>					
10-350-101 GLC - RENTAL FEES	.00	4,604.00	18,000.00	13,396.00	25.6
10-350-121 GLC - MEMBERSHIPS	.00	33,980.00	85,000.00	51,020.00	40.0
10-350-131 GLC - REC FEES	.00	6,038.00	15,000.00	8,962.00	40.3
10-350-132 GLC GOLF SIM REVENUE	.00	815.00	.00	(815.00)	.0
TOTAL GRAND LAKE CENTER REVENUES	.00	45,437.00	118,000.00	72,563.00	38.5
<u>FINES AND FORFEITURES</u>					
10-351-100 ORDINANCE/TRAFFIC FINES	.00	.00	500.00	500.00	.0
TOTAL FINES AND FORFEITURES	.00	.00	500.00	500.00	.0
<u>FEES AND LEASES</u>					
10-353-180 RENT - VISITORS CENTER	.00	.00	2,500.00	2,500.00	.0
TOTAL FEES AND LEASES	.00	.00	2,500.00	2,500.00	.0
<u>INVESTMENT INCOME</u>					
10-355-100 INTEREST REVENUE	14,171.48	128,828.62	100,000.00	(28,828.62)	128.8
TOTAL INVESTMENT INCOME	14,171.48	128,828.62	100,000.00	(28,828.62)	128.8
<u>OTHER</u>					
10-360-140 EVENT RENT - LAND, BUILDINGS	.00	2,917.41	6,000.00	3,082.59	48.6
10-360-160 RENT - ENTERPRISE FUND SITES	.00	750.00	2.00	(748.00)	37500.
10-360-190 GIFTS - DONATIONS	.00	600.00	.00	(600.00)	.0
10-360-200 MISC. REVENUES - GENERAL	1,000.00	19,291.09	6,000.00	(13,291.09)	321.5
TOTAL OTHER	1,000.00	23,558.50	12,002.00	(11,556.50)	196.3

75 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CAPITAL SPECIFIC</u>						
10-377-160	SPACE TO CREATE REVENUE	.00	.00	7,174,019.00	7,174,019.00	.0
	TOTAL CAPITAL SPECIFIC	.00	.00	7,174,019.00	7,174,019.00	.0
	TOTAL FUND REVENUE	28,777.86	3,167,406.59	11,030,336.00	7,862,929.41	28.7

Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 CEMETERY SUPPLIES/MISC EXP	.00	.00	3,500.00	3,500.00	.0
10-410-215 GRAVE MARKERS	.00	.00	1,000.00	1,000.00	.0
10-410-242 CEMETERY MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL CEMETERY COMMITTEE	.00	.00	9,500.00	9,500.00	.0
<u>PC/BOA</u>					
10-412-211 OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
10-412-311 POSTAGE/ADS/LEGAL NOTICES	.00	.00	750.00	750.00	.0
10-412-314 PURCHASED SERVICES	19,586.10	64,272.86	10,000.00	(54,272.86)	642.7
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	300.00	300.00	.0
10-412-320 COMPUTER HARDWARE	.00	.00	1,000.00	1,000.00	.0
10-412-351 PLANNING LEGAL SERVICES	.00	.00	15,000.00	15,000.00	.0
10-412-370 TRAINING/TRAVEL	.00	.00	6,000.00	6,000.00	.0
10-412-380 COMP PLAN UPDATE	.00	.00	12,500.00	12,500.00	.0
TOTAL PC/BOA	19,586.10	64,272.86	45,950.00	(18,322.86)	139.9
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	.00	574.49	1,000.00	425.51	57.5
10-413-143 BOT COMPENSATION	1,626.75	11,177.55	18,400.00	7,222.45	60.8
10-413-211 OFFICE/MEETING SUPPLIES	840.00	5,395.67	5,000.00	(395.67)	107.9
10-413-215 ELECTIONS	.00	.00	3,000.00	3,000.00	.0
10-413-316 DUES/MEMBERSHIPS	.00	35,928.25	25,000.00	(10,928.25)	143.7
10-413-370 TRAINING/TRAVEL	.00	.00	7,500.00	7,500.00	.0
10-413-460 LONG RANGE/MISC	.00	.00	1,000.00	1,000.00	.0
10-413-461 APPRECIATION PROGRAM	.00	.00	10,000.00	10,000.00	.0
10-413-462 COMPUTER EQUIPMENT	.00	34,579.98	1,000.00	(33,579.98)	3458.0
10-413-463 WATER QUALITY ISSUES	.00	713.04	250.00	(463.04)	285.2
10-413-465 COMPUTER SOFTWARE	.00	650.00	500.00	(150.00)	130.0
10-413-728 MISCELLANEOUS DONATIONS	.00	.00	10,000.00	10,000.00	.0
10-413-843 ROCKY MTN REP THEATRE	.00	.00	1,500.00	1,500.00	.0
10-413-859 GRAND FOUNDATION	.00	56,650.00	52,000.00	(4,650.00)	108.9
10-413-870 BOARD CONTINGENCY	.00	1,458.67	5,000.00	3,541.33	29.2
TOTAL BOARD OF TRUSTEES	2,466.75	147,127.65	141,150.00	(5,977.65)	104.2

75 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-238 TREES/SHRUBS/PLANTINGS	.00	3,885.00	.00	(3,885.00)	.0
10-414-241 ARBOR DAY SUPPLIES	.00	675.24	1,500.00	824.76	45.0
10-414-319 CONTRACT LABOR	11,962.17	35,420.51	.00	(35,420.51)	.0
10-414-320 CONTRACT LANDSCAPING SERVICES	.00	37,000.60	89,777.00	52,776.40	41.2
10-414-870 CONTINGENCY	.00	43,750.00	.00	(43,750.00)	.0
TOTAL GREENWAYS COMMITTEE	11,962.17	120,731.35	91,277.00	(29,454.35)	132.3

Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>						
10-415-100	GROSS WAGES - ADMINISTRATION	40,015.38	448,917.61	552,515.00	103,597.39	81.3
10-415-103	OT/COMP TIME BUYOUT	236.83	636.67	2,000.00	1,363.33	31.8
10-415-105	BONUS	.00	.00	8,000.00	8,000.00	.0
10-415-110	GROSS WAGES-ADMIN PT/SEASONAL	.00	(1,680.00)	.00	1,680.00	.0
10-415-132	ICMA TOWN PAID BENEFIT	3,182.20	21,688.84	44,201.18	22,512.34	49.1
10-415-133	HEALTH/DENTAL-EMPLOYEE	4,966.80	(227.36)	73,200.00	73,427.36	(.3)
10-415-135	DEP HEALTH/DENTAL	5,121.60	5,111.52	78,750.00	73,638.48	6.5
10-415-136	MEDICAL BENEFIT ALLOWANCE	.00	32,252.79	10,000.00	(22,252.79)	322.5
10-415-141	UNEMPLOYMENT INSURANCE	.00	2,351.28	1,109.00	(1,242.28)	212.0
10-415-142	WORKERS' COMPENSATION	.00	6,737.44	13,000.00	6,262.56	51.8
10-415-143	SOCIAL SECURITY MATCH	2,589.40	24,817.00	34,380.00	9,563.00	72.2
10-415-144	MEDICARE MATCH	605.58	5,803.98	8,040.00	2,236.02	72.2
10-415-145	FAMILI BENEFIT ADMIN	119.01	1,233.89	2,531.00	1,297.11	48.8
10-415-211	OFFICE SUPPLIES	.00	1,067.78	9,000.00	7,932.22	11.9
10-415-215	COMPUTER SOFTWARE	913.85	31,769.67	20,000.00	(11,769.67)	158.9
10-415-220	COMPUTER HARDWARE	759.85	4,397.70	5,000.00	602.30	88.0
10-415-226	SMALL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
10-415-231	GAS/FUEL	.00	.00	1,200.00	1,200.00	.0
10-415-232	VEHICLE MAINTENANCE	(18.98)	18.98	2,000.00	1,981.02	1.0
10-415-233	OFFICE EQUIPMENT MAINTENANCE	980.00	3,780.23	2,000.00	(1,780.23)	189.0
10-415-237	BUILDING MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-415-238	TOWN HALL FURNISHINGS	.00	.00	1,000.00	1,000.00	.0
10-415-311	POSTAGE/FREIGHT	531.24	2,531.69	5,000.00	2,468.31	50.6
10-415-312	COMPUTER SERVICES	3,282.06	29,907.10	58,500.00	28,592.90	51.1
10-415-314	ADS & LEGAL NOTICES	.00	7,232.94	3,000.00	(4,232.94)	241.1
10-415-316	DUES & MEMBERSHIPS	220.00	220.00	2,000.00	1,780.00	11.0
10-415-319	MISCELLANEOUS SERVICES	.00	40.00	3,200.00	3,160.00	1.3
10-415-330	BANK FEES	.00	2.00	500.00	498.00	.4
10-415-341	ELECTRIC UTILITY	.00	391.38	8,400.00	8,008.62	4.7
10-415-342	SEWER UTILITY	.00	3,492.79	2,100.00	(1,392.79)	166.3
10-415-343	WATER UTILITY	.00	6,325.00	.00	(6,325.00)	.0
10-415-344	TELEPHONE/INTERNET UTILITY	35.00	3,651.82	14,700.00	11,048.18	24.8
10-415-345	NATURAL GAS UTILITY	.00	44.47	6,510.00	6,465.53	.7
10-415-346	WEBSITE HOSTING SERVICES	.00	11,623.93	18,500.00	6,876.07	62.8
10-415-347	RECYCLING - TOWN HALL	.00	290.00	500.00	210.00	58.0
10-415-351	LEGAL SERVICES	5,330.91	43,581.91	55,000.00	11,418.09	79.2
10-415-352	AUDIT	10,200.00	10,200.00	10,200.00	.00	100.0
10-415-353	JUDGE-MUNICIPAL COURT	.00	.00	500.00	500.00	.0
10-415-355	PROFESSIONAL SERVICES-OTHER	23,527.30	69,051.15	2,000.00	(67,051.15)	3452.6
10-415-370	TRAINING/TRAVEL	.00	227.00	.00	(227.00)	.0
10-415-393	DOCUMENT RECORDING	.00	.00	250.00	250.00	.0
10-415-513	PROPERTY/CASUALTY INSURANCE	.00	27,113.99	35,000.00	7,886.01	77.5
10-415-514	POSITION BONDS	.00	200.00	400.00	200.00	50.0
10-415-560	TREASURER'S FEES	.00	14,752.29	14,819.00	66.71	99.6
10-415-723	VISITOR CENTER REPAIRS & MAINT	.00	.00	1,500.00	1,500.00	.0
10-415-800	ATTAINABLE HOUSING EXPENSES	.00	4,560.00	18,000.00	13,440.00	25.3
10-415-870	CONTINGENCY - GENERAL ADMIN	8,568.33	39,964.58	.00	(39,964.58)	.0
10-415-885	EVENTS TOWN	.00	4,875.02	43,400.00	38,524.98	11.2
10-415-887	CONTINENTAL DIVIDE TRAIL	395.00	395.00	2,500.00	2,105.00	15.8
10-415-888	CHAMBER CONTRACT	.00	131,250.00	175,000.00	43,750.00	75.0
	TOTAL ADMINISTRATION	111,561.36	1,000,602.08	1,354,405.18	353,803.10	73.9

75 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ECONOMIC DEVELOPMENT GRANTS</u>					
10-416-100 TRAIL GROOMERS	.00	.00	40,000.00	40,000.00	.0
10-416-250 HEADWATERS TRAIL ASSOC- HTA	.00	.00	5,000.00	5,000.00	.0
10-416-261 CREATIVE DISTRICT	.00	100,000.00	100,000.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	.00	100,000.00	145,000.00	45,000.00	69.0
<u>PUBLIC SAFETY</u>					
10-421-314 DISPATCH OPERATIONS	.00	.00	27,115.00	27,115.00	.0
10-421-339 SHERIFF'S CONTRACT	.00	182,788.00	342,000.00	159,212.00	53.5
TOTAL PUBLIC SAFETY	.00	182,788.00	369,115.00	186,327.00	49.5

Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100	GROSS WAGES - PUBLIC WORKS	50,633.54	506,363.30	591,563.00	85,199.70 85.6
10-431-103	OT/COMP TIME BUYOUT	3,424.67	12,970.35	26,500.00	13,529.65 48.9
10-431-105	BONUS	.00	.00	7,000.00	7,000.00 .0
10-431-111	ON CALL PAY	1,750.00	15,750.00	18,250.00	2,500.00 86.3
10-431-132	ICMA TOWN PAID BENEFIT	4,038.67	33,765.79	49,445.00	15,679.21 68.3
10-431-133	HEALTH/DENTAL-EMPLOYEE	11,271.00	22,794.91	132,000.00	109,205.09 17.3
10-431-135	DEP HEALTH/DENTAL	7,169.96	7,161.40	42,000.00	34,838.60 17.1
10-431-136	MEDICAL BENEFIT ALLOWANCE	.00	15,445.13	8,400.00	(7,045.13) 183.9
10-431-141	UNEMPLOYMENT INSURANCE	10.32	3,726.64	1,236.00	(2,490.64) 301.5
10-431-142	WORKERS' COMPENSATION	.00	74,043.61	89,575.00	15,531.39 82.7
10-431-143	SOCIAL SECURITY MATCH	3,635.56	34,499.88	36,320.00	3,820.12 90.0
10-431-144	MEDICARE MATCH	850.27	8,068.43	8,962.00	893.57 90.0
10-431-145	FAMILI BENEFIT PW	181.38	1,414.82	2,781.00	1,366.18 50.9
10-431-222	GENERAL SUPPLIES	3,748.79	15,889.34	7,000.00	(8,889.34) 227.0
10-431-224	SAFETY SUPPLIES	.00	12,015.04	7,000.00	(5,015.04) 171.6
10-431-226	VEHICLE SUPPLIES	68.48	113.47	4,000.00	3,866.53 2.8
10-431-227	SMALL TOOLS	120.23	2,041.39	7,500.00	5,458.61 27.2
10-431-231	GAS/FUEL/LIQUIDS	830.09	14,156.60	40,000.00	25,843.40 35.4
10-431-232	VEHICLE MAINTENANCE	1,597.78	4,806.64	10,000.00	5,193.36 48.1
10-431-233	EQUIPMENT MAINTENANCE	2,903.76	37,588.64	37,500.00	(88.64) 100.2
10-431-235	TIRES/CHAINS	.00	272.34	10,000.00	9,727.66 2.7
10-431-236	MISC. BRIDGE WORK	6,218.30	6,218.30	35,000.00	28,781.70 17.8
10-431-237	BUILDING MAINTENANCE	.00	5,348.95	8,000.00	2,651.05 66.9
10-431-238	STREET LIGHT MAINTENANCE	50.98	161.40	2,000.00	1,838.60 8.1
10-431-239	MISCELLANEOUS MAINTENANCE	.00	.00	2,500.00	2,500.00 .0
10-431-242	ROAD MAINTENANCE	5,001.53	91,283.33	75,000.00	(16,283.33) 121.7
10-431-245	BOARDWALK MAINTENANCE	.00	4,491.98	5,000.00	508.02 89.8
10-431-253	TREE REMOVAL	.00	.00	5,000.00	5,000.00 .0
10-431-254	TREE SPRAYING	.00	.00	3,500.00	3,500.00 .0
10-431-256	EV STATION MAINTENANCE	.00	.00	4,000.00	4,000.00 .0
10-431-257	FIRE MITIGATION	.00	25.05	.00	(25.05) .0
10-431-312	COMPUTER SERVICES	.00	1,256.96	9,000.00	7,743.04 14.0
10-431-314	ADS/BID NOTICES	.00	.00	2,000.00	2,000.00 .0
10-431-317	UNIFORM ALLOWANCE	500.00	1,900.00	3,600.00	1,700.00 52.8
10-431-318	TRASH/RECYCLE SERVICES	.00	5,001.59	15,750.00	10,748.41 31.8
10-431-319	MISC. PURCHASED SERVICES	150.00	3,121.00	2,500.00	(621.00) 124.8
10-431-341	ELECTRIC UTILITY	.00	1,837.50	15,750.00	13,912.50 11.7
10-431-343	WATER UTILITY	.00	376.00	735.00	359.00 51.2
10-431-344	TELEPHONE/INTERNET UTILITY	.00	1,524.22	5,250.00	3,725.78 29.0
10-431-345	NATURAL GAS UTILITY	.00	216.98	6,825.00	6,608.02 3.2
10-431-349	STREET LIGHT ELECTRIC UTILITY	.00	.00	11,550.00	11,550.00 .0
10-431-354	ENGINEERING/SURVEYING SERVICES	.00	4,417.50	10,000.00	5,582.50 44.2
10-431-370	TRAINING/TRAVEL	.00	97.91	10,000.00	9,902.09 1.0
10-431-399	EQUIP RENTAL	2,445.00	6,586.00	15,000.00	8,414.00 43.9
10-431-400	WINTER LIGHTS	.00	9,900.00	59,900.00	50,000.00 16.5
10-431-870	CONTINGENCY- PUBLIC WORKS	.00	.00	15,000.00	15,000.00 .0
TOTAL PUBLIC WORKS		106,600.31	966,652.39	1,461,892.00	495,239.61 66.1

75 % OF THE FISCAL YEAR HAS ELAPSED

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Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100	GROSS WAGES - GL CENTER	6,711.96	57,639.56	153,798.00	96,158.44 37.5
10-450-103	OT/COMP TIME BUYOUT	162.62	1,566.22	1,000.00 (566.22)	156.6
10-450-105	BONUS	.00	.00	2,000.00	2,000.00 .0
10-450-132	ICMA TOWN PAID BENEFIT	389.90	4,176.14	13,317.00	9,140.86 31.4
10-450-133	HEALTH/DENTAL-EMPLOYEE	2,542.05	6,164.60	38,000.00	31,835.40 16.2
10-450-135	DEP. HEALTH/DENTAL	1,964.00	1,964.00	16,000.00	14,036.00 12.3
10-450-136	MEDICAL BENEFIT ALLOWANCE	.00	5,282.00	3,000.00 (2,282.00)	176.1
10-450-141	UNEMPLOYMENT INSURANCE	7.90	448.22	332.00 (116.22)	135.0
10-450-142	WORKERS' COMPENSATION	.00	4,708.56	6,000.00	1,291.44 78.5
10-450-143	SOCIAL SECURITY MATCH	443.33	3,855.65	10,320.00	6,464.35 37.4
10-450-144	MEDICARE MATCH	103.69	901.77	2,413.00	1,511.23 37.4
10-450-145	FAMILI BENEFIT (GLC)	30.47	265.99	750.00	484.01 35.5
10-450-211	OFFICE SUPPLIES	.00	17.28	1,500.00	1,482.72 1.2
10-450-220	OPERATING SUPPLIES	208.98	810.80	5,000.00	4,189.20 16.2
10-450-234	SIGNAGE	.00	.00	600.00	600.00 .0
10-450-235	FITNESS EQUIP MAINT	.00	.00	2,000.00	2,000.00 .0
10-450-236	MINOR/MISC EQUIPMENT	150.00	150.00	1,500.00	1,350.00 10.0
10-450-237	BUILDING MAINTENANCE	67.97	15,020.26	10,000.00 (5,020.26)	150.2
10-450-238	MINOR/MISC FURNISHINGS	.00	200.39	2,000.00	1,799.61 10.0
10-450-239	MINOR INFRASTRUCTURE MAINT	.00	.00	2,000.00	2,000.00 .0
10-450-250	BACKFLOW MAINTENANCE	.00	1,567.65	600.00 (967.65)	261.3
10-450-312	COMPUTER SERVICES	.00	11,417.56	9,000.00 (2,417.56)	126.9
10-450-317	UNIFORM ALLOWANCE	50.00	50.00	.00 (50.00)	.0
10-450-320	MARKETING	1,294.18	3,946.52	5,000.00	1,053.48 78.9
10-450-341	ELECTRIC UTILITY	.00	1,219.87	10,500.00	9,280.13 11.6
10-450-342	SEWER UTILITY	.00	1,531.01	4,788.00	3,256.99 32.0
10-450-343	WATER UTILITY	.00	320.00	1,050.00	730.00 30.5
10-450-344	TELEPHONE/INTERNET/TV UTILITY	35.00	2,539.44	5,880.00	3,340.56 43.2
10-450-345	NATURAL GAS UTILITY	.00	1,251.02	7,350.00	6,098.98 17.0
10-450-346	COPIER LEASE & MAIN	33.39	707.92	.00 (707.92)	.0
10-450-350	MAINTENANCE AGREEMENT	.00	.00	5,800.00	5,800.00 .0
10-450-352	AUDIT	1,190.00	1,190.00	1,190.00	.00 100.0
10-450-355	PURCHASED PROFESSIONAL SERV.	.00	740.10	1,300.00	559.90 56.9
10-450-370	TRAINING/TRAVEL	.00	58.38	300.00	241.62 19.5
10-450-513	PROPERTY/CASUALTY INSURANCE	.00	8,694.72	12,000.00	3,305.28 72.5
10-450-755	EXERCISE EQUIPMENT	.00	.00	6,000.00	6,000.00 .0
10-450-869	SUMMER CAMP	10,000.00	30,000.00	30,000.00	.00 100.0
10-450-870	CONTINGENCY - GL CENTER	.00	.00	500.00	500.00 .0
10-450-871	GLC EVENT EXPENSES	243.00	2,211.60	.00 (2,211.60)	.0
TOTAL GRAND LAKE CENTER EXPENDITUR		25,628.44	170,617.23	372,788.00	202,170.77 45.8

75 % OF THE FISCAL YEAR HAS ELAPSED

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Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-220	RESTROOM OPERATING SUPPLIES	4,285.56	16,700.89	27,000.00	10,299.11 61.9
10-452-221	LAWN SUPPLIES	.00	12,655.41	10,000.00	(2,655.41) 126.6
10-452-236	SAND & DREDGE	.00	.00	5,000.00	5,000.00 .0
10-452-237	BUILDING MAINTENANCE	.00	6,985.37	35,000.00	28,014.63 20.0
10-452-238	DOCK MAINTENANCE	.00	3,346.51	20,000.00	16,653.49 16.7
10-452-239	MISCELLANEOUS MAINTENANCE	.00	1,530.74	5,000.00	3,469.26 30.6
10-452-243	BENCHES/PLANTERS/FENCES	.00	1,197.68	5,000.00	3,802.32 24.0
10-452-244	THOMASSON PARK MAINTENANCE	.00	.00	1,000.00	1,000.00 .0
10-452-248	IRRIGATION SYSTEM MAINTENANCE	78.58	2,502.34	5,000.00	2,497.66 50.1
10-452-250	BACKFLOW MAINTENANCE	.00	1,200.00	3,000.00	1,800.00 40.0
10-452-319	MISCELLANEOUS SERVICES	.00	3,200.00	3,000.00	(200.00) 106.7
10-452-341	ELECTRIC UTILITY	.00	2,250.69	10,500.00	8,249.31 21.4
10-452-342	SEWER UTILITY	.00	1,005.75	630.00	(375.75) 159.6
10-452-343	WATER UTILITY	.00	5,128.00	10,500.00	5,372.00 48.8
10-452-345	NATURAL GAS UTILITY	.00	386.07	8,400.00	8,013.93 4.6
10-452-450	PARK IMPROVEMENTS	837.86	12,169.96	5,000.00	(7,169.96) 243.4
10-452-870	CONTINGENCY - PARKS	.00	.00	1,000.00	1,000.00 .0
	TOTAL PARKS	5,202.00	70,259.41	155,030.00	84,770.59 45.3
<u>DEPARTMENT 460</u>					
10-460-750	FIREWORKS	.00	30,000.00	30,000.00	.00 100.0
10-460-880	ICE RINK	.00	.00	2,000.00	2,000.00 .0
	TOTAL DEPARTMENT 460	.00	30,000.00	32,000.00	2,000.00 93.8
<u>ADMIN CERTIFICATE OF PARTICIPA</u>					
10-815-982	LAND ACQUISITION - PRINCIPAL	.00	.00	95,000.00	95,000.00 .0
10-815-983	LAND ACQUISITION-INTEREST	.00	17,241.60	34,485.00	17,243.40 50.0
	TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	17,241.60	129,485.00	112,243.40 13.3
<u>ADMIN CAPITAL</u>					
10-915-923	TOWN HALL CAPITAL OUTLAY	.00	620.00	45,000.00	44,380.00 1.4
10-915-950	SPACE TO CREATE EXPENDITURES	73,998.00	705,001.50	7,000,000.00	6,294,998.50 10.1
	TOTAL ADMIN CAPITAL	73,998.00	705,621.50	7,045,000.00	6,339,378.50 10.0

75 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS CAPITAL</u>						
10-931-910	CAPITAL EQUIPMENT PURCHASE	.00	49,298.00	100,000.00	50,702.00	49.3
10-931-921	PAVING	.00	20,000.00	25,000.00	5,000.00	80.0
10-931-922	DRAINAGE	6,431.37	13,939.92	30,000.00	16,060.08	46.5
	TOTAL PUBLIC WORKS CAPITAL	6,431.37	83,237.92	155,000.00	71,762.08	53.7
<u>PARKS CAPITAL</u>						
10-952-971	PARK IMPROVEMENTS	.00	97,318.81	.00	(97,318.81)	.0
	TOTAL PARKS CAPITAL	.00	97,318.81	.00	(97,318.81)	.0
	TOTAL FUND EXPENDITURES	363,436.50	3,756,470.80	11,507,592.18	7,751,121.38	32.6
	NET REVENUE OVER EXPENDITURES	(334,658.64)	(589,064.21)	(477,256.18)	111,808.03	(123.4)

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

WATER FUND

<u>ASSETS</u>			
20-100000	CASH IN COMBINED CASH FUND	392,626.17	
20-102000	CSAFE	77,034.63	
20-109100	COLOTRUST	1,780,608.77	
20-117000	ACCTS RECEIVABLE/WATER SALES	39,794.86	
20-117500	ACCOUNTS RECIVABLE - AR	934.80	
20-118000	ASSET - LAND	2,270.00	
20-119000	ASSET - DISTRIBUTION SYSTEM	2,831,627.28	
20-122000	ASSET-TREATMENT FACILITY	145,541.99	
20-124000	ASSET - WELLS	109,870.82	
20-125000	ASSET-TANK RESERVOIR	1,466,565.72	
20-126000	ASSET-EQUIPMENT	319,912.36	
20-129000	ACCUM. DEPRECIATION/ALL PRPRTY	(3,121,667.07)	
20-133000	ASSET/BLDG-TOWN HALL	26,934.62	
	TOTAL ASSETS		4,072,054.95
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
20-200000	ACCOUNTS PAYABLE GENERAL	20,868.89	
20-201001	DWRP PAYABLE-PRINCIPAL	1,116,584.74	
20-217100	SOCIAL SECURITY PAYABLE	(.01)	
20-217400	MEDICARE WITHHOLDING	.01	
20-219100	FLEX MEDICAL	2,475.00	
20-222000	DEFERRED REVENUE-PREPAID FEES	8,298.33	
20-223000	ACCRUED VACATION PAYABLE	44,220.07	
	TOTAL LIABILITIES		1,192,447.03
<u>FUND EQUITY</u>			
20-275000	UNAPPROP. RETAINED EARNINGS	(944,547.23)	
20-281000	CIP RESERVE	1,526,004.00	
20-287000	CONTRIBUTED CAPITAL EQUITY	2,215,142.08	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	83,009.07	
	BALANCE - CURRENT DATE	83,009.07	
	TOTAL FUND EQUITY		2,879,607.92
	TOTAL LIABILITIES AND EQUITY		4,072,054.95

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

		WATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>						
20-344-100	WATER SALES	.00	545,870.26	739,600.00	193,729.74	73.8
20-344-110	TAP FEES - CAPITAL	.00	6,500.00	39,000.00	32,500.00	16.7
20-344-120	RESALE METERS INCOME	.00	.00	5,000.00	5,000.00	.0
20-344-140	INTEREST REVENUE	6,570.68	59,650.65	50,000.00	(9,650.65)	119.3
20-344-190	BULK WATER PERMITS	.00	330.00	800.00	470.00	41.3
	TOTAL WATER REVENUES	6,570.68	612,350.91	834,400.00	222,049.09	73.4
	TOTAL FUND REVENUE	6,570.68	612,350.91	834,400.00	222,049.09	73.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>						
20-430-100	GROSS WAGES - WATER	19,921.20	241,625.92	409,760.00	168,134.08	59.0
20-430-103	OT/COMP TIME BUYOUT	32.27	6,114.27	2,000.00	(4,114.27)	305.7
20-430-105	BONUS	.00	.00	3,000.00	3,000.00	.0
20-430-111	ON CALL PAY	1,400.00	15,400.00	18,200.00	2,800.00	84.6
20-430-132	ICMA TOWN PAID BENEFIT	1,327.04	16,840.32	32,941.00	16,100.68	51.1
20-430-133	HEALTH/DENTAL-EMPLOYEE	3,969.43	8,348.26	45,000.00	36,651.74	18.6
20-430-135	DEP HEALTH/DENTAL	1,367.00	1,367.00	18,000.00	16,633.00	7.6
20-430-136	MEDICAL BENEFIT ALLOWANCE	.00	5,493.23	4,000.00	(1,493.23)	137.3
20-430-141	UNEMPLOYMENT INSURANCE	4.23	1,657.59	824.00	(833.59)	201.2
20-430-142	WORKERS' COMPENSATION	.00	36,451.74	42,000.00	5,548.26	86.8
20-430-143	SOCIAL SECURITY MATCH	1,389.95	17,187.95	25,529.00	8,341.05	67.3
20-430-144	MEDICARE MATCH	325.07	4,019.71	5,971.00	1,951.29	67.3
20-430-145	FAMILI BENEFIT	34.94	372.54	1,853.00	1,480.46	20.1
20-430-210	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
20-430-211	COMPUTER SUPPLIES	.00	.00	2,500.00	2,500.00	.0
20-430-215	COMPUTER SOFTWARE	.00	401.25	9,000.00	8,598.75	4.5
20-430-220	COMPUTER HARDWARE	.00	.00	2,500.00	2,500.00	.0
20-430-221	CHEMICALS	2,115.66	17,675.23	20,000.00	2,324.77	88.4
20-430-222	LAB SUPPLIES/EQUIPMENT	.00	492.03	1,500.00	1,007.97	32.8
20-430-223	WELL/PLANT SUPPLIES	.00	.00	600.00	600.00	.0
20-430-225	METER PARTS	.00	.00	500.00	500.00	.0
20-430-227	SMALL EQUIPMENT/TOOLS	.00	220.75	800.00	579.25	27.6
20-430-228	SAFETY EQUIPMENT	.00	200.00	1,000.00	800.00	20.0
20-430-231	GAS/FUEL/FLUIDS	.00	.00	4,000.00	4,000.00	.0
20-430-232	VEHICLE MAINTENANCE	.00	7,811.34	3,000.00	(4,811.34)	260.4
20-430-233	EQUIPMENT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
20-430-234	WELL/PLANT MAINTENANCE	.00	8,604.65	3,500.00	(5,104.65)	245.9
20-430-235	TIRES & CHAINS	.00	.00	1,000.00	1,000.00	.0
20-430-237	BUILDING MAINTENANCE	.00	310.57	1,000.00	689.43	31.1
20-430-238	DISTRIBUTION LINE MAINTENANCE	491.58	10,008.33	25,000.00	14,991.67	40.0
20-430-239	MISC. MAINTENANCE	11.98	22.97	150.00	127.03	15.3
20-430-240	ROAD MATERIALS	.00	3,520.00	3,000.00	(520.00)	117.3
20-430-241	MOTORS & PUMPS	.00	.00	4,000.00	4,000.00	.0
20-430-251	RESALE PARTS	.00	.00	150.00	150.00	.0
20-430-252	RESALE METERS EXPENSE	.00	1,673.16	.00	(1,673.16)	.0
20-430-253	COGS-METER	.00	.00	10,000.00	10,000.00	.0
20-430-311	POSTAGE/FREIGHT	.00	.00	1,500.00	1,500.00	.0
20-430-314	LEGAL NOTICES/ADS	.00	.00	600.00	600.00	.0
20-430-316	MEMBERSHIPS	.00	431.00	700.00	269.00	61.6
20-430-317	UNIFORM ALLOWANCE	150.00	950.00	1,800.00	850.00	52.8
20-430-318	TESTING SERVICES	303.00	328.00	3,000.00	2,672.00	10.9
20-430-319	MISCELLANEOUS SERVICES	.00	.00	100.00	100.00	.0
20-430-320	TELEMETRY MAINTENANCE	.00	11,077.00	4,000.00	(7,077.00)	276.9
20-430-321	COMPUTER SYSTEM SUPPORT	.00	5,266.71	17,000.00	11,733.29	31.0
20-430-330	BANK FEES	.00	40.07	100.00	59.93	40.1
20-430-341	ELECTRIC UTILITY	.00	3,187.94	31,000.00	27,812.06	10.3
20-430-344	TELEPHONE UTILITY	.00	278.30	3,100.00	2,821.70	9.0
20-430-345	NATURAL GAS UTILITY	.00	142.43	5,100.00	4,957.57	2.8
20-430-351	LEGAL SERVICES	.00	94.00	600.00	506.00	15.7
20-430-352	AUDIT	3,400.00	3,400.00	3,400.00	.00	100.0
20-430-354	SYSTEM ANALYSIS/ENG & SURVEY	5,820.00	21,000.00	5,000.00	(16,000.00)	420.0
20-430-355	STATE FEES	.00	.00	400.00	400.00	.0

75 % OF THE FISCAL YEAR HAS ELAPSED

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

		WATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-370	TRAINING/TRAVEL	.00	50.00	2,000.00	1,950.00	2.5
20-430-513	PROPERTY/CASUALTY INSURANCE	.00	13,297.83	17,000.00	3,702.17	78.2
20-430-514	POSITION BONDS	.00	.00	100.00	100.00	.0
20-430-870	CONTINGENCY-OPERATIONS	.00	.00	6,000.00	6,000.00	.0
TOTAL WATER OPERATIONS		42,063.35	465,362.09	811,278.00	345,915.91	57.4
<u>WATER DEBT SERVICE</u>						
20-830-640	DWRF LOAN - PRINCIPAL	.00	36,228.18	72,819.00	36,590.82	49.8
20-830-645	DWRF LOAN - INTEREST	.00	11,165.85	21,969.00	10,803.15	50.8
TOTAL WATER DEBT SERVICE		.00	47,394.03	94,788.00	47,393.97	50.0
<u>WATER CAPITAL</u>						
20-930-994	SYSTEM UPGRADES	(13.59)	3,913.08	.00	(3,913.08)	.0
20-930-995	CAPITAL CONTINGENCY	.00	12,672.64	.00	(12,672.64)	.0
TOTAL WATER CAPITAL		(13.59)	16,585.72	.00	(16,585.72)	.0
TOTAL FUND EXPENDITURES		42,049.76	529,341.84	906,066.00	376,724.16	58.4
NET REVENUE OVER EXPENDITURES		(35,479.08)	83,009.07	(71,666.00)	(154,675.07)	115.8

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

MARINA FUND

<u>ASSETS</u>			
40-100000	CASH IN COMBINED CASH FUND	669,713.39	
40-109100	COLOTRUST	485,894.54	
40-116000	PETTY CASH	500.00	
40-117500	ACCOUNTS RECIVABLE - AR	6,400.00	
40-118000	ASSET - BOATS	497,955.71	
40-119000	ASSET - OTHER	32,814.17	
40-129000	ACCUM DEPRECIATION/ALL PROP	(424,883.04)	
	TOTAL ASSETS		<u>1,268,394.77</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
40-200000	ACCOUNTS PAYABLE GENERAL	163,067.57	
40-223000	ACCRUED VACATION PAYABLE	1,718.78	
	TOTAL LIABILITIES		164,786.35
<u>FUND EQUITY</u>			
40-275000	UNAPPROP. RETAINED EARNINGS	921,900.61	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>181,707.81</u>	
	BALANCE - CURRENT DATE	<u>181,707.81</u>	
	TOTAL FUND EQUITY		<u>1,103,608.42</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,268,394.77</u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	36,627.22	357,244.81	365,000.00	7,755.19	97.9
40-344-115 TOURS	9,156.80	86,707.44	73,000.00	(13,707.44)	118.8
40-344-120 BUILDING SPACE RENTAL	.00	1,825.50	3,584.00	1,758.50	50.9
40-344-145 KAYAK SLIP RENTAL	.00	2,225.50	3,600.00	1,374.50	61.8
40-344-155 SUP SLIP RENTAL	.00	1,800.00	4,600.00	2,800.00	39.1
40-344-160 MISC REVENUE	.00	100.00	.00	(100.00)	.0
40-344-170 INTEREST EARNED	1,719.15	15,608.80	8,000.00	(7,608.80)	195.1
40-344-180 BOAT DAMAGE	.00	.00	1,000.00	1,000.00	.0
40-344-200 SALE OF ASSETS	.00	.00	20,000.00	20,000.00	.0
TOTAL MARINA REVENUES	47,503.17	465,512.05	478,784.00	13,271.95	97.2
TOTAL FUND REVENUE	47,503.17	465,512.05	478,784.00	13,271.95	97.2

Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

MARINA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>						
40-460-100	GROSS WAGES - MARINA	7,136.10	49,136.10	86,000.00	36,863.90	57.1
40-460-103	OT/COMP TIME BUYOUT	756.13	756.13	8,000.00	7,243.87	9.5
40-460-105	BONUS	.00	.00	4,000.00	4,000.00	.0
40-460-110	GROSS WAGES-MARINA PT/SEASONAL	24,541.67	131,607.78	136,000.00	4,392.22	96.8
40-460-132	ICMA TOWN PAID BENEFIT	344.11	344.11	5,000.00	4,655.89	6.9
40-460-133	HEALTH/DENTAL - EMPLOYEE	451.70	451.70	20,000.00	19,548.30	2.3
40-460-136	MEDICAL BENEFIT ALLOWANCE	.00	.00	2,000.00	2,000.00	.0
40-460-141	UNEMPLOYMENT INSURANCE	102.26	497.50	800.00	302.50	62.2
40-460-142	WORKERS' COMPENSATION	.00	23,943.22	37,000.00	13,056.78	64.7
40-460-143	SOCIAL SECURITY MATCH	1,814.05	10,782.31	13,839.00	3,056.69	77.9
40-460-144	MEDICARE MATCH	424.26	2,521.68	3,236.00	714.32	77.9
40-460-145	FAMILI BENIFIT	1.92	1.92	200.00	198.08	1.0
40-460-211	OFFICE SUPPLIES	.00	731.25	1,000.00	268.75	73.1
40-460-214	SMALL EQUIP/COMP HRDWARE	.00	503.27	500.00	(3.27)	100.7
40-460-222	SHOP SUPPLIES	.00	628.73	2,000.00	1,371.27	31.4
40-460-223	BOAT SUPPLIES	.00	42.65	1,500.00	1,457.35	2.8
40-460-227	TOOLS	.00	289.56	750.00	460.44	38.6
40-460-231	FUEL	.00	4,922.71	12,000.00	7,077.29	41.0
40-460-233	EQUIPMENT (BOAT) MAINTENANCE	1,042.14	1,055.19	15,000.00	13,944.81	7.0
40-460-237	BUILDING/FACILITY MAINTENANCE	1,193.44	3,303.52	20,000.00	16,696.48	16.5
40-460-312	COMPUTER SERVICES	60.00	2,634.88	4,000.00	1,365.12	65.9
40-460-314	ADS AND LEGAL NOTICES	.00	.00	2,000.00	2,000.00	.0
40-460-316	DUES/MEMBERSHIPS	.00	.00	350.00	350.00	.0
40-460-317	UNIFORMS	.00	.00	1,000.00	1,000.00	.0
40-460-318	MISCELLANEOUS SERVICES	.00	.00	300.00	300.00	.0
40-460-320	MARKETING	395.00	395.00	700.00	305.00	56.4
40-460-330	BANK/CREDIT CARD FEES	.00	13.00	20,000.00	19,987.00	.1
40-460-341	ELECTRIC UTILITY	.00	131.56	1,100.00	968.44	12.0
40-460-342	SEWER UTILITY	.00	3,174.96	600.00	(2,574.96)	529.2
40-460-343	WATER UTILITY	.00	320.00	588.00	268.00	54.4
40-460-344	TELEPHONE/INTERNET UTILITY	.00	538.53	1,800.00	1,261.47	29.9
40-460-350	BOAT REGISTRATION	.00	.00	900.00	900.00	.0
40-460-351	LICENSES	.00	.00	100.00	100.00	.0
40-460-355	PURCHASED PROFESSIONAL SERV.	.00	332.00	1,000.00	668.00	33.2
40-460-360	SALES TAX	.00	.00	10,000.00	10,000.00	.0
40-460-370	TRAINING/TRAVEL	.00	.00	500.00	500.00	.0
40-460-512	AUDIT	1,700.00	1,700.00	1,700.00	.00	100.0
40-460-513	PROPERTY/CASUALTY INSURANCE	.00	3,068.73	5,200.00	2,131.27	59.0
40-460-514	POSITION BONDS	.00	.00	300.00	300.00	.0
40-460-515	ENGINEERING/SURVEY	.00	.00	5,000.00	5,000.00	.0
40-460-516	SITE LEASE	.00	.00	1.00	1.00	.0
40-460-870	CONTINGENCY	.00	.00	500.00	500.00	.0
TOTAL MARINA OPERATIONS		39,962.78	243,827.99	426,464.00	182,636.01	57.2

75 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

		MARINA FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA CAPITAL</u>						
40-960-610	CAPITAL EQUIPMENT	.00	39,976.25	50,000.00	10,023.75	80.0
	TOTAL MARINA CAPITAL	.00	39,976.25	50,000.00	10,023.75	80.0
	TOTAL FUND EXPENDITURES	39,962.78	283,804.24	476,464.00	192,659.76	59.6
	NET REVENUE OVER EXPENDITURES	7,540.39	181,707.81	2,320.00	(179,387.81)	7832.2

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>		
50-100000	CASH IN COMBINED CASH FUND	159,731.43
50-116000	PETTY CASH	50.00
50-127000	ASSET - BAG INVENTORY	12,933.11
	TOTAL ASSETS	<u>172,714.54</u>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
50-200000	ACCOUNTS PAYABLE GENERAL	3,610.02
	TOTAL LIABILITIES	3,610.02
<u>FUND EQUITY</u>		
50-275000	UNAPPROP. RETAINED EARNINGS	168,897.78
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>206.74</u>
	BALANCE - CURRENT DATE	<u>206.74</u>
	TOTAL FUND EQUITY	<u>169,104.52</u>
	TOTAL LIABILITIES AND EQUITY	<u>172,714.54</u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 PAYT BAGS: DIRECT SALES (T)	20.00	2,666.00	4,000.00	1,334.00	66.7
50-344-111 PAYT TAX	.00	.00	368.00	368.00	.0
50-344-115 PAYT BAGS: VENDOR PUR (NT)	8,980.00	18,340.00	75,000.00	56,660.00	24.5
TOTAL PAYT REVENUES	9,000.00	21,006.00	79,368.00	58,362.00	26.5
TOTAL FUND REVENUE	9,000.00	21,006.00	79,368.00	58,362.00	26.5

Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200	PAYT BAGS FOR RESALE	5,562.35	5,562.35	3,000.00	(2,562.35) 185.4
50-470-250	PAYT COGS - BAGS	.00	.00	6,500.00	6,500.00 .0
50-470-300	DUMPSTER SERVICE	4,009.71	13,123.26	35,000.00	21,876.74 37.5
50-470-301	RECYCLING CONTRIBUTION	.00	750.00	1,500.00	750.00 50.0
50-470-310	SITE LEASE	.00	.00	1.00	1.00 .0
50-470-315	SITE MAINTENANCE	.00	.00	35,000.00	35,000.00 .0
50-470-350	SALES TAX	.00	.00	368.00	368.00 .0
50-470-512	AUDIT	510.00	510.00	510.00	.00 100.0
50-470-870	CONTINGENCY	.00	.00	300.00	300.00 .0
	TOTAL PAYT OPERATIONS	10,082.06	19,945.61	82,179.00	62,233.39 24.3
<u>PAYT CAPITAL</u>					
50-970-751	SITE IMPROVEMENTS	.00	853.65	20,000.00	19,146.35 4.3
	TOTAL PAYT CAPITAL	.00	853.65	20,000.00	19,146.35 4.3
	TOTAL FUND EXPENDITURES	10,082.06	20,799.26	102,179.00	81,379.74 20.4
	NET REVENUE OVER EXPENDITURES	(1,082.06)	206.74	(22,811.00)	(23,017.74) .9

75 % OF THE FISCAL YEAR HAS ELAPSED

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Section 10, Item A.

TOWN OF GRAND LAKE
 BALANCE SHEET
 SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
90-100000	CASH IN COMBINED CASH FUND	96,635.51	
90-109100	COLOTRUST	833,186.04	
90-117000	ACCOUNTS RECEIVABLE	93,142.64	
	TOTAL ASSETS		1,022,964.19
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
90-200000	ACCOUNTS PAYABLE GENERAL	3,823.32	
90-201000	RETAINED EARNINGS	34,254.07	
	TOTAL LIABILITIES		38,077.39
<u>FUND EQUITY</u>			
90-270000	SURPLUS FUND	280,500.00	
90-275000	RETAINED EARNINGS - PRIOR	712,123.66	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(7,736.86)	
	BALANCE - CURRENT DATE	(7,736.86)	
	TOTAL FUND EQUITY		984,886.80
	TOTAL LIABILITIES AND EQUITY		1,022,964.19

75 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 SALES & USE TAX 1%	.00	471,313.99	580,000.00	108,686.01	81.3
90-344-140 INTEREST REVENUES	2,947.91	26,765.04	20,000.00	(6,765.04)	133.8
	2,947.91	498,079.03	600,000.00	101,920.97	83.0
TOTAL CIF REVENUES					
	2,947.91	498,079.03	600,000.00	101,920.97	83.0
TOTAL FUND REVENUE					

Section 10, Item A.

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>					
90-431-870 CONTINGENCY	.00	300.00	275.00	(25.00)	109.1
TOTAL CAP IMP FUND OPERATIONS	.00	300.00	275.00	(25.00)	109.1
<u>CAP IMP FUND DEBT SERVICE</u>					
90-831-471 SALES TAX BONDS - PRINCIPAL	.00	.00	130,000.00	130,000.00	.0
90-831-472 SALES TAX BONDS - INTEREST	.00	74,850.00	149,700.00	74,850.00	50.0
TOTAL CAP IMP FUND DEBT SERVICE	.00	74,850.00	279,700.00	204,850.00	26.8
<u>CAP IMP FUND CAPITAL</u>					
90-931-200 CAPITAL PAVEMENT	231,611.25	413,932.15	400,000.00	(13,932.15)	103.5
90-931-201 CAPITAL BOARDWALKS	.00	15,120.73	50,000.00	34,879.27	30.2
90-931-202 GREENBELT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
90-931-203 CAPITAL PROFESSIONAL SERVICES	.00	.00	25,000.00	25,000.00	.0
90-931-204 CAPITAL MAINTANCE	.00	.00	50,000.00	50,000.00	.0
90-931-910 STREETScape	.00	1,441.38	.00	(1,441.38)	.0
90-931-919 STREETScape-LANDSCAPING	.00	171.63	.00	(171.63)	.0
TOTAL CAP IMP FUND CAPITAL	231,611.25	430,665.89	530,000.00	99,334.11	81.3
TOTAL FUND EXPENDITURES	231,611.25	505,815.89	809,975.00	304,159.11	62.5
NET REVENUE OVER EXPENDITURES	(228,663.34)	(7,736.86)	(209,975.00)	(202,238.14)	(3.7)

75 % OF THE FISCAL YEAR HAS ELAPSED

28

35

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of September 30, 2025 - Unaudited

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 740,946	\$ 738,021	\$ (2,925)	99.6	
Specific Ownership Tax	15,000	27,789	12,789	185.3	
General Sales Tax	2,384,727	1,882,875	(501,852)	79.0	Sales tax revenues run 1 month behind
Building Use Tax	70,000	22,298	(47,702)	31.9	Part of the building application fees
Motor Vehicle Use Tax	40,000	33,992	(6,008)	85.0	
Cigarette Tax	3,000	2,002	(998)	66.7	Tax revenues run 2 months behind
Marijuana Tax/Fees	50,000	1,350	(48,650)	2.7	
Franchise Tax	80,000	55,852	(24,148)	69.8	Quarterly payments
Subtotal Taxes	3,383,673	2,764,179	(619,494)	81.7	
Licenses & Permits					
Business Licenses	30,000	24,351	(5,649)	81.2	Annual event in July
Nightly Rental Licenses	117,000	120,578	3,578	103.1	
Liquor License	4,500	5,605	1,105	124.6	
Other Licenses	5,075	3,047	(2,028)	60.0	Sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	156,575	153,581	(2,994)	98.1	
Intergovernmental					
County Road and Bridge	12,351	12,656	305	102.5	
Grants	-	-	-	-	
Highway Users Tax	30,716	15,149	(15,567)	49.3	Tax revenues run 2 months behind
Conservation Trust Fund	3,000	1,703	(1,297)	56.8	Quarterly revenue
Other Intergovernmental	3,000	-	(3,000)	-	State severance tax and federal mineral funds
Subtotal Intergovernmental	49,067	29,508	(19,559)	60.1	
Charges for Services					
Attainable Housing Fee	4,000	6,722	2,722	168.1	Part of the building application fees
Zoning and Subdivision Review	3,000	1,850	(1,150)	61.7	
Cemetery	11,000	5,000	(6,000)	45.5	Perpetual fees
Grand Lake Center	118,000	45,437	(72,563)	38.5	Memberships, rec fees, rental income \$35K not recurring
Other Charges for Services	16,000	8,743	(7,257)	54.6	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	152,000	67,752	(84,248)	44.5	
Fines and Forfeitures					
Ordinances and parking fines - fine forgiveness in 2023	500	-	(500)	-	
Fees and Leases					
Quarterly payment for Chamber rent	2,500	-	(2,500)	-	
Net Investment Income					
Interest income	100,000	128,829	28,829	128.8	
Other Revenue					
event fees and rentals	12,002	23,559	11,557	196.3	
\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC	7,174,019	(7,174,019)		-	
(\$2M Add'l Housing for 2026)					
Capital Specific Revenue					
Total Revenues	\$ 11,030,336	\$ 3,167,408	\$ (7,862,928)	28.7	

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of September 30, 2025 - Unaudited

Expenditures	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Boards and Committees					
Board of Trustees	\$ 249,523	147,128	\$ 102,395	59.0	Community grants, donations, BOT compensation office supplies
Cemetery Committee	9,500	-	9,500	-	
Planning Comm & Board of Adj	45,950	64,273	(18,323)	139.9	Consultant & training
Greenways Committee	91,277	120,731	(29,454)	132.3	Town flowers, planters, Arbor day
Subtotal Boards and Committee:	396,250	332,132	64,118	83.8	
Administration					
Personnel	827,727	547,644	280,083	66.2	Wages and benefits
Supplies	37,000	37,235	(235)	100.6	Office supplies
Repairs and Maintenance	8,200	3,799	4,401	46.3	
Purchased Services	72,200	39,934	32,266	55.3	Postage, computer services, Gov.os
Utility Services	50,710	25,820	24,890	50.9	Water and Sewer are billed quarterly
Professional Services	67,700	122,833	(55,133)	181.4	Legal & Other
Marketing	222,400	131,250	91,150	59.0	Quarterly contribution to Chamber
Other	68,469	92,087	(23,618)	134.5	Qtrly Prop Ins, Treas Fees, Attainable Housing
Subtotal Administration	1,354,406	1,000,602	353,804	73.9	
Economic Development Grants	145,000	100,000	45,000	69.0	Headwaters & Creative District - Trail Groomers is in Dec.
Public Safety					
Personnel	-	-	-	-	
Purchased Services	369,115	182,788	186,327	49.5	Dispatch & Sheriff's Contract
Subtotal Public Safety	369,115	182,788	186,327	49.5	
Public Works					
Personnel	1,019,632	736,004	283,628	72.2	Wages and benefits
Supplies	25,500	30,059	(4,559)	117.9	
Repairs and Maintenance	237,500	164,353	73,147	69.2	
Purchased Services	13,500	4,378	9,122	32.4	Computer, Fuel Cloud, background checks, UI testing
Utility Services	55,860	8,956	46,904	16.0	
Professional Services	69,900	14,318	55,582	20.5	Winter lights and engineering
Other	40,000	8,584	31,416	21.5	Training, equipment rental, sign repair
Subtotal Public Works	1,461,892	966,652	495,240	66.1	

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of September 30, 2025 - Unaudited

Expenditures	Original Budget	Actual Amounts	Positive (Negative)	%	Notes
Grand Lake Center					
Personnel	\$ 246,930	\$ 87,023	\$ 159,907	35.2	Wages and benefits
Supplies	6,500	828	5,672	12.7	
Repairs and Maintenance	20,400	16,938	3,462	83.0	
Utility Services	29,568	6,861	22,707	23.2	
Professional Services	11,490	13,348	(1,858)	116.2	Computer Service
Other	57,900	45,619	12,281	78.8	Marketing, Training, Insurance, Summer Camp
Subtotal Grand Lake Center	372,788	170,617	202,171	45.8	
Parks					
Personnel	-	-	-	-	
Supplies	37,000	29,356	7,644	79.3	Cleaning, bathroom, and lawn supplies
Repairs and Maintenance	82,000	16,763	65,237	20.4	
Utility Services	30,030	8,771	21,259	29.2	
Other	6,000	3,200	2,800	53.3	
Parks Capital	-	109,489	(109,489)	-	Marquee
Fireworks	30,000	30,000	-	100.0	
Ice Rink	2,000	-	2,000	-	
Subtotal Parks	187,030	197,579	(10,549)	105.6	
Capital Outlay	7,200,000	788,860	6,411,140	11.0	Town Hall, Space to Create, PW Equip, Paving, and Drainage
Debt service					
Lease Principal	95,000	-	95,000	-	Certificate of Participation
Lease Interest	34,485	17,242	17,243	50.0	Certificate of Participation
Subtotal Debt Service	129,485	17,242	112,243	13.3	
Reserves					
Total Expenditures	\$ 11,615,966	\$ 3,756,472	\$ 7,859,494	32.3	
Net Revenue Over (Under) Expenditures	\$ (585,630.00)	\$ (589,064.00)	\$ (3,434.00)		

TOWN OF GRAND LAKE

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 As of September 30, 2025 - Unaudited

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
General Sales Tax	\$ 580,000	\$ 471,314	\$ (108,686)	81.3	Sales tax revenues run 1 month behind
Subtotal Taxes	580,000	471,314	(108,686)	81.3	
Intergovernmental	-	-	-	-	
Grants	-	-	-	-	
Other Intergovernmental	-	-	-	-	
Subtotal Intergovernmental	-	-	-	-	
Other Revenue	-	-	-	-	
Net Investment Income	20,000	26,765	6,765	133.8	Interest
Total Revenues	\$ 600,000	\$ 498,079	\$ (101,921)	83.0	
Expenditures	-	-	-	-	
Grant Expenses	-	-	-	-	
Operations	275	300	25	109.1	Bond
Capital Outlay	530,000	430,666	(99,334)	81.3	Boardwalk maint & paving
Debt service	-	-	-	-	
Bond Principal	130,000	-	(130,000)	-	Annual payment
Bond Interest	149,700	74,850	(74,850)	50.0	Semi annual payments
Subtotal Debt Service	279,700	74,850	(204,850)	26.8	
Reserves	-	-	-	-	
Total Expenditures	\$ 809,975	\$ 505,816	\$ (304,159)	62.4	
Net Revenue Over (Under) Expenditures	\$ (209,975)	\$ (7,737)	\$ 202,238		

TOWN OF GRAND LAKE

WATER FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 As of September 30, 2025 - Unaudited

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 739,600	\$ 545,870	\$ (193,730)	73.8	Billed quarterly (Jan, April, July, Oct)
Tap Fees	39,000	6,500	(32,500)	16.7	
Resale Meters	5,000	-	(5,000)	-	New meters purchased by owner
Bulk Water Permits	800	330	(470)	41.3	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	50,000	59,650	9,650	119.3	
Total Revenues	\$ 834,400	\$ 612,350	\$ (222,050)	73.4	
Expenditures					
Personnel	610,877	354,879	485,004	58.1	Wages and Benefits
Office Supplies	15,500	401	15,099	2.6	
Operations Supplies	24,400	18,588	19,169	76.2	
Repairs and Maintenance	49,650	30,278	35,421	61.0	
Resale Supplies	10,150	1,673	10,150	16.5	Meters
Purchased Services	27,000	18,093	19,266	67.0	Computer Support and Telemetry
Utilities	39,200	3,609	35,591	9.2	Water and Sewer are billed quarterly
Professional Services	9,400	24,494	(820)	260.6	Legal, Engineering, and Audit
Other Expenses	25,100	13,348	20,667	53.2	Quarterly property insurance
Water Capital	-	16,586	-	-	
Debt Service-Principal	72,819	36,228	72,819	49.8	Semi annual payments
Debt Service-Interest	21,969	11,166	21,969	50.8	Semi annual payments
Total Expenditures	\$ 906,065	\$ 529,343	\$ 376,722	58.4	
Net Revenue Over (Under)					
Expenditures	\$ (71,665)	\$ 83,007	\$ 154,672		

TOWN OF GRAND LAKE

MARINA FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of September 30, 2025 - Unaudited

Section 10, Item A.

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 365,000	\$ 357,245	\$ (7,755)	97.9	
Tours	73,000	86,707	13,707	118.8	
Space Rentals	11,784	5,852	(5,932)	49.7	
Miscellaneous	1,000	100	(900)	10.0	
Interest Income	8,000	15,609	7,609	195.1	
Sale of Assets	20,000	-	(20,000)	-	
Total Revenues	\$ 478,784	\$ 465,513	\$ (13,271)	97.2	
Expenditures					
Personnel	316,075	220,042	96,033	69.6	Wages and benefits
Office Supplies	1,500	1,235	265	82.3	
Operations Supplies	16,250	5,884	10,366	36.2	
Fireworks	-	-	-	-	4th of July fireworks
Repairs and Maintenance	35,000	4,359	30,641	12.5	
Permits and Fees	1,000	-	1,000	-	
Purchased Services	28,350	3,043	25,307	10.7	Computer service
Utilities	4,088	4,165	(77)	101.9	Water and Sewer billed quarterly
Professional Services	7,700	2,032	5,668	26.4	Audit and background checks
Other Expenses	16,501	3,069	13,432	18.6	Insurance
Capital Outlay	50,000	39,976	10,024	80.0	
Total Expenditures	\$ 476,464	\$ 283,805	\$ 192,659	59.6	
Net Revenue Over (Under) Expenditures	\$ 2,320	\$ 181,708	\$ 179,388		

75% OF THE FISCAL YEAR HAS ELAPSED

Page 6 of 7

TOWN OF GRAND LAKE

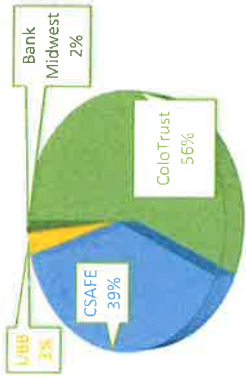
PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 As of September 30, 2025 - Unaudited

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 79,368	\$ 21,006	\$ (58,362)	26.5	
Interest Income	-	-	-	-	
Total Revenues	\$ 79,368	\$ 21,006	\$ (58,362)	26.5	
Expenditures					
Operations Supplies	9,500	5,562	3,938	58.5	PAYT bags
Repairs and Maintenance	35,000	-	35,000	-	End of year adjustment
Purchased Services	36,500	13,874	22,626	38.0	Dumpster service
Professional Services	510	510	-	100.0	
Other Expenses	669	-	669	-	
Capital Outlay	20,000	854	19,146	4.3	Move facility
Total Expenditures	\$ 102,179	\$ 20,800	\$ 81,379	20.4	
Net Revenue Over (Under) Expenditures	\$ (22,811)	\$ 206	\$ 23,017		

Section 10, Item A.

BANK CASH BALANCES

Bank	Amount
ColoTrust	\$4,200,483
CSAFE	\$2,928,927
UBB	\$222,256
Bank Midwest	\$122,917
TOTAL CASH *	\$7,474,584



*A portion of the funds are committed or restricted. Cash is allocated to certain funds - see below.

FUND BALANCES

General fund	\$ 3,439,004
*Water fund	\$ 2,879,608
*Marina fund	\$ 1,103,608
*PAYT fund	\$ 169,105
**Capital Improvement fund	\$ 984,887
TOTAL	\$ 8,576,212



* Enterprise Funds

** Restricted for capital road improvements minus bond required reserves as noted below

***Balance may differ due to A/R & AP

COMMITTED FUNDS

Parking Fee-In-Lieu Cemetery Funds	\$ -	Funds from new development for parking spaces
Conservation Trust Funds	\$ 119,257	Committed Fund for the Grand Lake Cemetery
Attainable Housing Funds	\$ 46,073	Restricted Funds from State Lottery for Parks & Open Space
Emergency Reserves	\$ 282,006	Restricted Funds from building permit fees and nightly rental license for attainable housing
Sales Tax Bond Required Reserves	\$ 117,000	TABOR Emergency Reserves Requirement
TOTAL	\$ 280,500	Streetscape Bond Requirement (CIP Fund)
		Balances are adjusted at year end during audit

LIABILITIES over \$50K

Certificate of Participation (GF)	\$ 1,209,937	Issued to finance the acquisition of land
Drinking Water Revolving Fund (WF)	\$ 1,080,357	Construction of an underground water storage tank in 2018
Sales Tax Bonds (CIP Fund)	\$ 3,325,000	Construction of streets, sidewalks, drainage and other street-related improvements
TOTAL	\$ 5,615,294	

Town of Grand Lake Prepaids, ACH Debits, and Transfers

Prepaids and ACH Debits

<u>Company / Purpose</u>	<u>Date</u>	<u>Amount</u>
Paychex Payroll	9/12/2025	\$ 57,195
Paychex Payroll Taxes	9/15/2025	\$ 22,267
Hartford life/AD&D Insurance	9/16/2025	\$ 185
CEBT (Health, Dental, Vision, and Life Ins)	9/17/2025	\$ 40,270
ICMA Retirement	9/19/2025	\$ 9,889
ICMA Retirement	9/22/2025	\$ 9,911
ICMA Retirement	9/29/2025	\$ 9,842
Paychex Payroll	9/29/2025	\$ 50,659
Paychex Payroll Taxes	9/30/2025	\$ 19,550

Bank Transfers

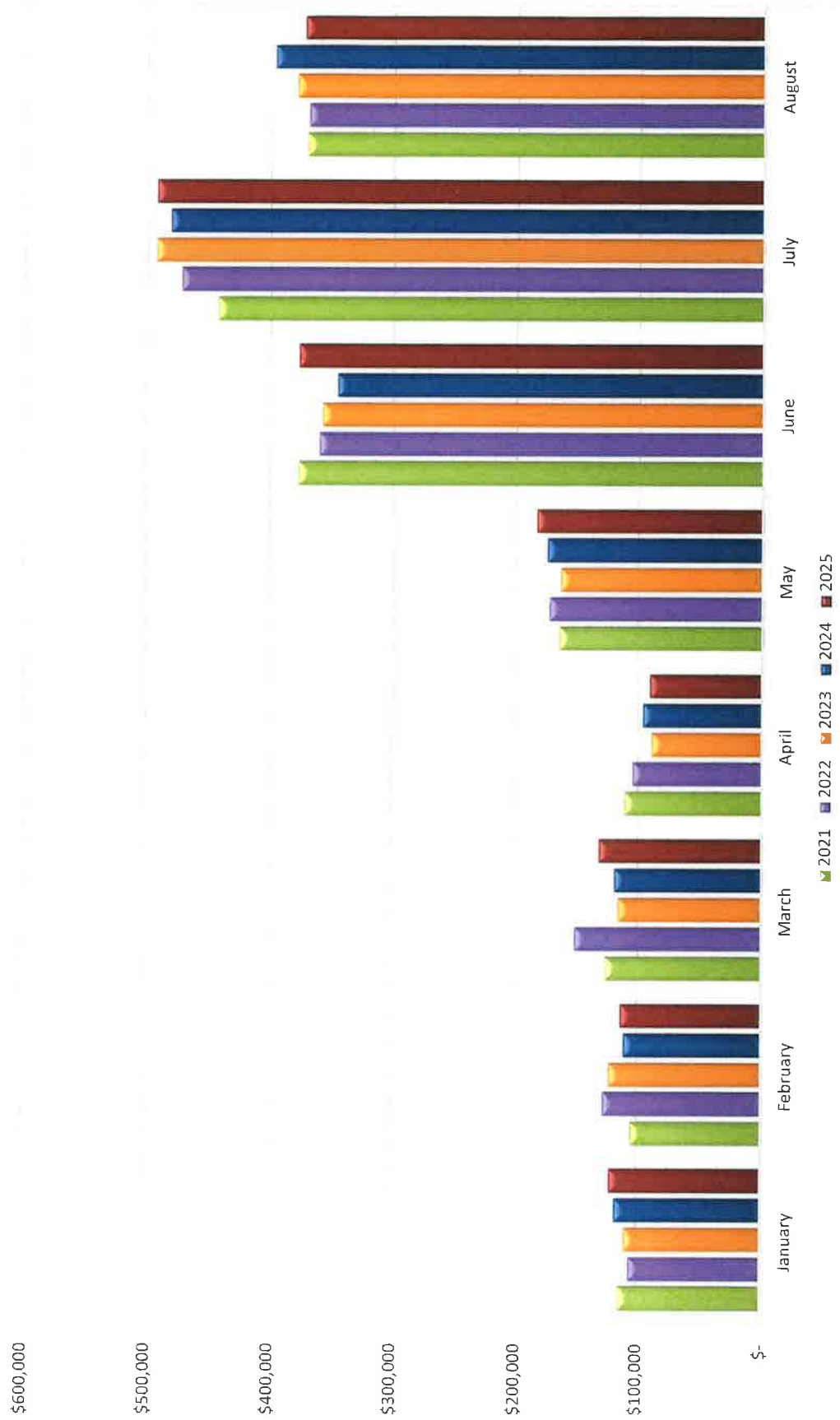
<u>From</u>	<u>To</u>	<u>Date</u>	<u>Amount</u>
UBB Money Market	UBB Operating	9/16/2025	\$ 150,000
UBB Money Market	Bank Midwest/CCB	9/19/2025	\$ 92,136
UBB Money Market	UBB Operating	9/24/2025	\$ 525,000
UBB Money Market	Bank Midwest/CCB	9/29/2025	\$ 75,000

4% SALES TAX CASH FLOW REPORT
TOWN OF GRAND LAKE
FISCAL YEAR 2025

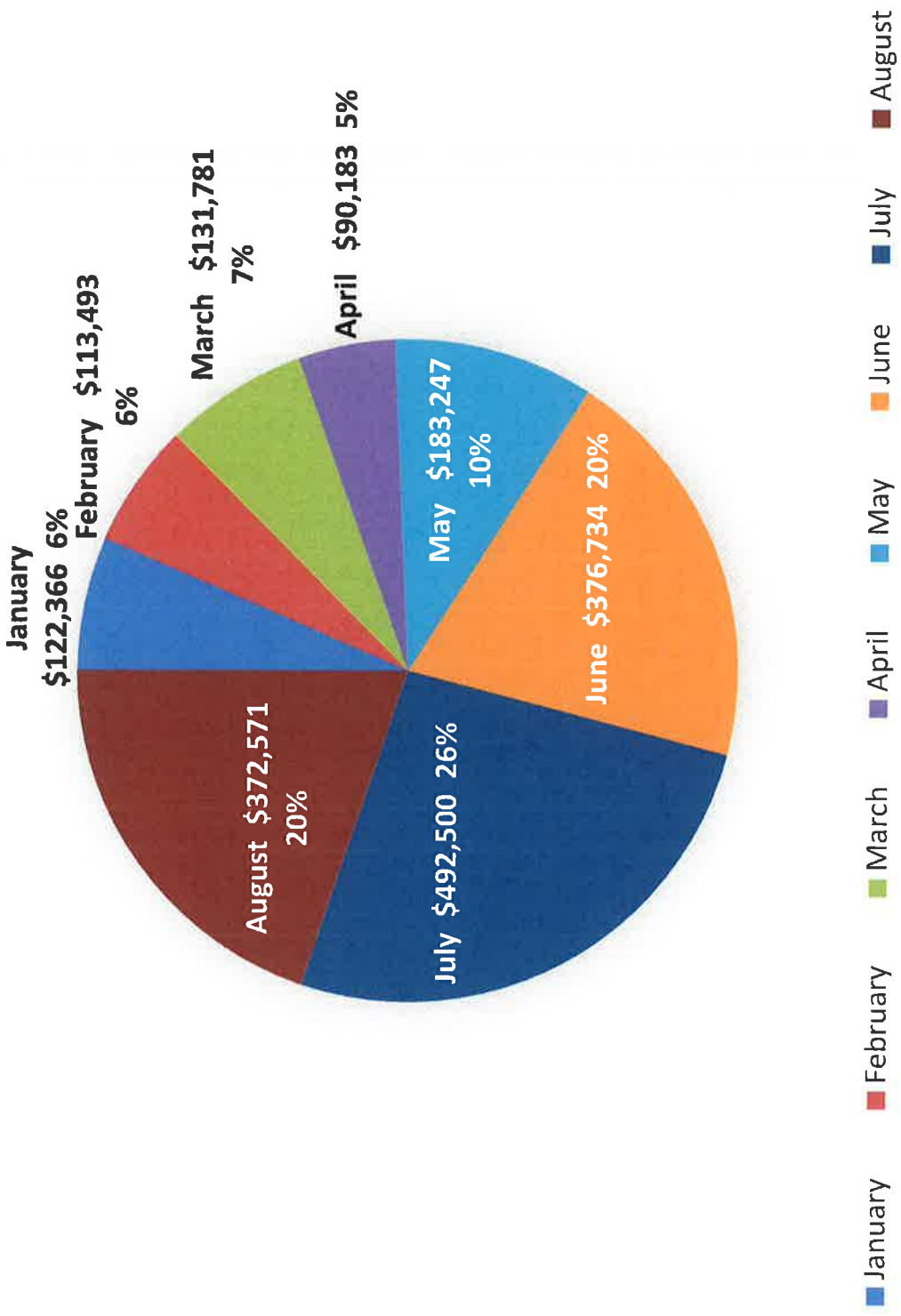
Sales Month	2025	2024	2023	2022	2021
January	\$ 122,366	\$ 117,972	\$ 110,248	\$ 106,350	\$ 114,888
February	\$ 113,493	\$ 110,759	\$ 123,072	\$ 127,918	\$ 105,125
March	\$ 131,781	\$ 118,874	\$ 115,936	\$ 151,941	\$ 126,469
April	\$ 90,183	\$ 95,992	\$ 88,692	\$ 104,344	\$ 110,867
May	\$ 183,247	\$ 174,513	\$ 163,725	\$ 172,788	\$ 164,901
June	\$ 376,734	\$ 345,644	\$ 357,780	\$ 360,464	\$ 377,346
July	\$ 492,500	\$ 481,419	\$ 492,768	\$ 472,409	\$ 442,768
August	\$ 372,571	\$ 396,761	\$ 378,782	\$ 369,399	\$ 370,626
September	\$ -	\$ 314,945	\$ 328,788	\$ 324,475	\$ 304,337
October	\$ -	\$ 165,557	\$ 159,985	\$ 181,308	\$ 164,428
November	\$ -	\$ 99,969	\$ 100,490	\$ 100,997	\$ 109,224
December	\$ -	\$ 129,140	\$ 134,012	\$ 129,464	\$ 132,476
Total	\$ 1,882,874	\$ 2,553,570	\$ 2,556,300	\$ 2,603,877	\$ 2,525,476

YTD Comparison	2025	2024	2023	2022	2021
Annual Budget	\$ 2,384,727	\$ 2,337,968	\$ 2,337,968	\$ 2,461,018	\$ 1,741,825
YTD Actual	\$ 1,882,874	\$ 1,841,935	\$ 1,831,002	\$ 1,865,612	\$ 1,812,990
Year to Date % of Budget	78.96%	78.78%	78.32%	75.81%	104.09%
\$ Change from Prior Year to Date	\$ 40,939	\$ 10,933	\$ (34,610)	\$ 52,622	\$ 481,706
% Change from Prior Year to Date	2.22%	0.60%	-1.86%	2.90%	36.18%

4% SALES TAX CASH FLOW 2025
General Fund
YTD through August



% of Sales Tax revenues per month for YTD 2025 (4% Sales Tax)

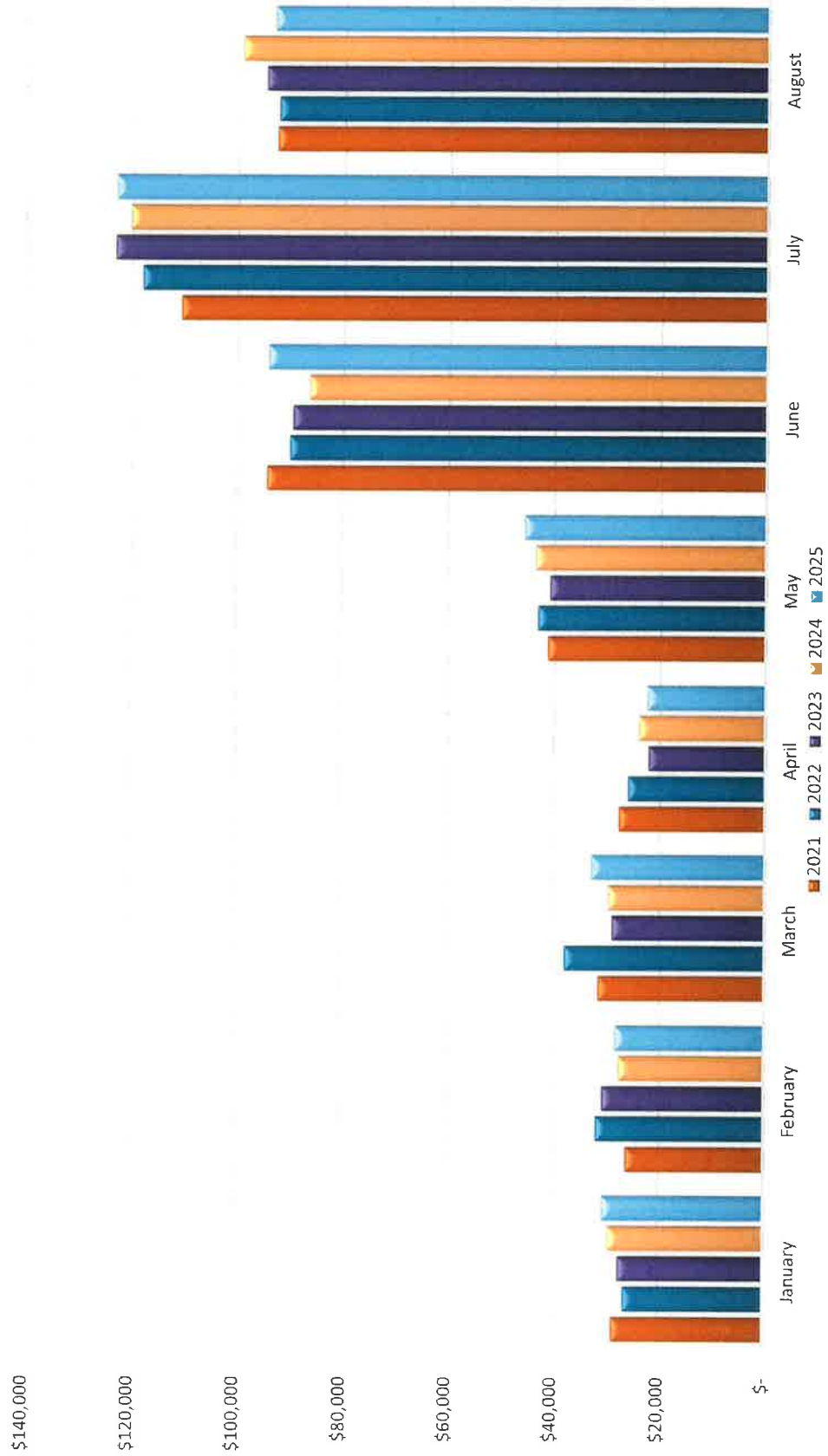


1% SALES TAX CASH FLOW REPORT
TOWN OF GRAND LAKE
FISCAL YEAR 2025

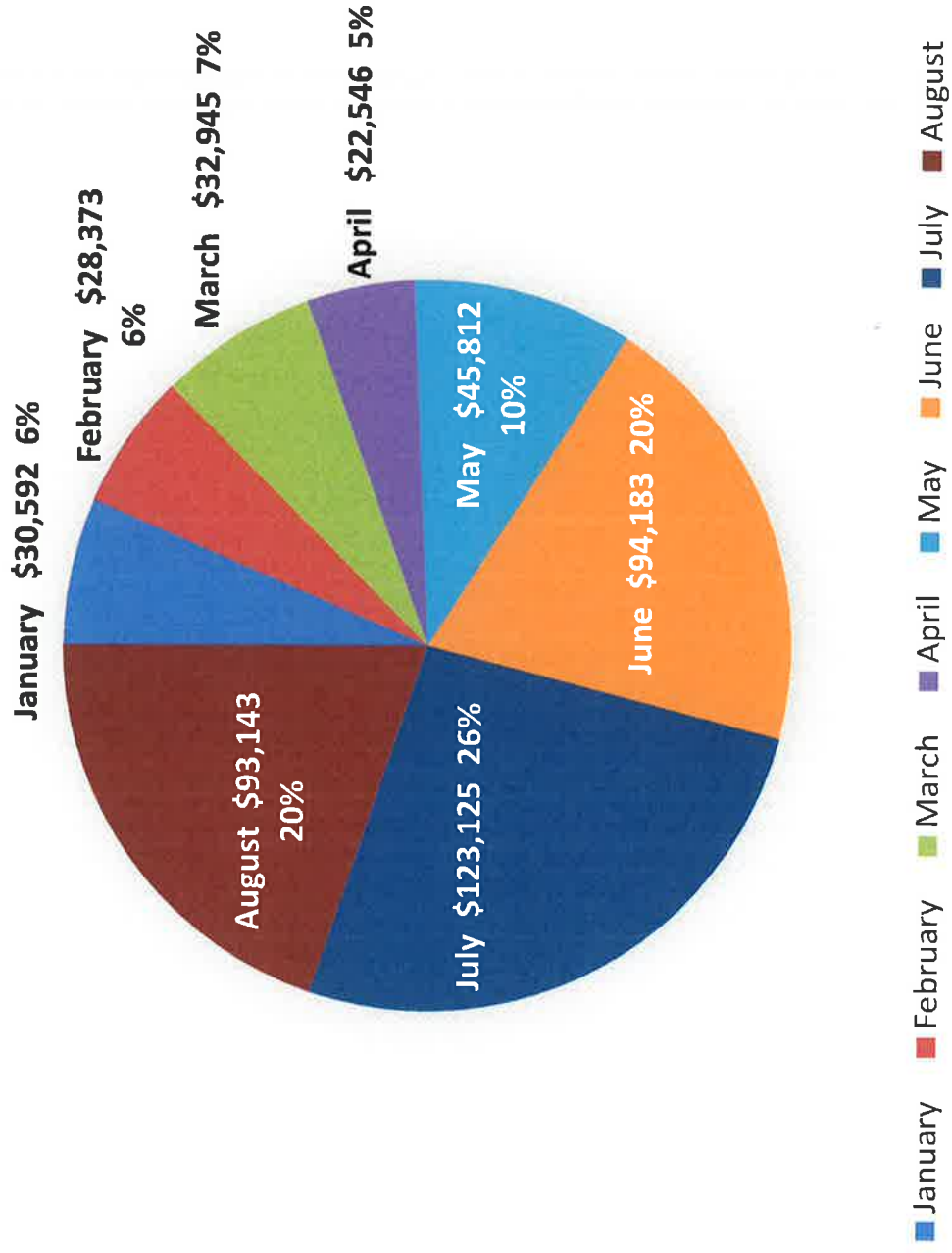
Sales Month	2025	2024	2023	2022	2021
January	\$ 30,592	\$ 29,493	\$ 27,562	\$ 26,587	\$ 28,722
February	\$ 28,373	\$ 27,690	\$ 30,768	\$ 31,979	\$ 26,281
March	\$ 32,945	\$ 29,719	\$ 28,984	\$ 37,985	\$ 31,617
April	\$ 22,546	\$ 23,998	\$ 22,173	\$ 26,086	\$ 27,717
May	\$ 45,812	\$ 43,628	\$ 40,931	\$ 43,197	\$ 41,225
June	\$ 94,183	\$ 86,411	\$ 89,445	\$ 90,116	\$ 94,336
July	\$ 123,125	\$ 120,355	\$ 123,192	\$ 118,102	\$ 110,692
August	\$ 93,143	\$ 99,190	\$ 94,695	\$ 92,350	\$ 92,656
September	\$ -	\$ 78,736	\$ 82,197	\$ 81,119	\$ 76,084
October	\$ -	\$ 41,389	\$ 39,996	\$ 45,327	\$ 41,107
November	\$ -	\$ 24,992	\$ 25,122	\$ 25,249	\$ 27,306
December	\$ -	\$ 32,285	\$ 33,503	\$ 32,366	\$ 33,119
Total	\$ 470,719	\$ 637,886	\$ 638,569	\$ 650,464	\$ 630,864

YTD Comparison	2025	2024	2023	2022	2021
Annual Budget	\$ 580,000	\$ 580,000	\$ 584,250	\$ 615,252	\$ 435,000
YTD Actual	\$ 470,719	\$ 460,484	\$ 457,751	\$ 466,403	\$ 453,248
Year to Date % of Budget	81.16%	79.39%	78.35%	75.81%	104.19%
\$ Change from Prior Year to Date	\$ 10,235	\$ 2,733	\$ (8,653)	\$ 13,156	\$ 120,427
% Change from Prior Year to Date	2.22%	0.60%	-1.86%	2.90%	36.18%

1% SALES TAX CASH FLOW 2025
Capital Improvement Fund
YTD through August



% of Sales Tax revenues per month for YTD 2025 (1% Sales Tax)





MEMORANDUM

Meeting Date: 11/10/2025

To: Town of Grand Lake Board of Trustees
From: Steve Kudron, Town Manager

Re: Budget Draft for Review

Trustees:

A copy of the most recent budget draft is included. This does not have any updated numbers from the 2025 budget year as this is in draft. Please refer to the September financials for updated budget, revenue and expense items. As an overview of our funds, these are budgeted revenue, expense and delta for each fund. I have also included consolidated numbers for an overall look at the entire financial picture.

- General Fund
 - Revenues \$9,186,128
 - Expenses \$9,574,732
 - **Fund Change \$388,604**

- Water Fund (Enterprise)
 - Revenues \$852,588
 - Expenses \$791,407
 - **Fund Change \$61,181**

- Marina Fund (Enterprise)
 - Revenues \$498,550
 - Expenses \$480,877
 - **Fund Change \$17,673**

- Pay as You Throw Fund (Enterprise)
 - Revenues \$84,368
 - Expenses \$82,179
 - **Fund Change \$2,198**

- Space to Create Fund (Enterprise)
 - Revenues \$130,000
 - Expenses \$67,850
 - **Fund Change \$62,150**

- Capital Improvement Fund
 - Revenues \$600,000
 - Expenses \$656,075
 - **Fund Change \$56,075**

Total of All Funds budget 2026

- Revenues \$11,351,634
 - Expenses \$11,653,120
- Net Change all Funds \$301,486**

	A	B	E	G	H	J	K	L	M
			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
2									
3									
4		General Fund - Revenues							
5		Taxes							
6	10-311-100	Property Taxes	\$551,550	\$557,423	\$740,646	\$738,823	\$782,706		Mill Levy = 9.409 x Assessed Value \$85M adjusted by 5.25% Max - SB24-233/HB24-1001
7	10-311-110	Specific Ownership	\$18,000	\$25,646	\$15,000	\$20,162	\$15,000		Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$2,300	\$300	\$280	\$300		
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$91,056	\$40,000	\$42,540	\$40,000		4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax 4%	\$2,337,968	\$2,551,546	\$2,384,727	\$2,408,317	\$2,384,727		4%
11	10-311-150	Building Use Tax	\$25,000	\$296,727	\$70,000	\$62,312	\$70,000		Permits
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$4,214	\$3,000	\$3,116	\$3,000		Agreement between State and tobacco companies per CRS 39-22-623
13	10-311-161	Marijuana Tax	\$10,000	\$0	\$50,000	\$26,476	\$50,000		New as of 2025
14	10-316-170	Franchise Cable	\$20,000	\$18,545	\$20,000	\$19,621	\$20,000		5% gross revenues, paid monthly
15	10-316-171	Franchise Telephone	\$10,000	\$2,815	\$5,000	\$4,218	\$5,000		\$1/mo per account - paid quarterly
16	10-316-172	Franchise Electric	\$35,000	\$37,163	\$35,000	\$34,892	\$35,000		2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$25,000	\$16,775	\$20,000	\$17,836	\$20,000		3% gross revenues, paid monthly
18			\$3,075,818	\$3,604,210	\$3,383,673	\$3,378,593	\$3,425,734		
19		Licenses & Permits							
20	10-321-100	Liquor License Fee	\$4,500	\$5,812	\$4,500	\$4,814	\$4,500		
21	10-321-120	Sales Tax License	\$425	\$585	\$900	\$1,375	\$1,500		2025 license fee increased from \$5 to \$10
22	10-321-130	Motor Vehicle License (rural)	\$2,500	\$2,236	\$2,000	\$2,113	\$2,000		Road & Bridge registration fees
23	10-321-140	Sign Permit	\$500	\$500	\$500	\$400	\$500		Includes Town Off-Premise Sign Fees
24	10-321-150	Grading Permit	\$100	\$100	\$100	\$300	\$100		
25	10-321-160	Animal License	\$50	\$137	\$150	\$125	\$150		
26	10-321-170	Encroachment Fees	\$400	\$200	\$400	\$200	\$400		
27	10-321-175	Business License Commission	\$30,000	\$31,044	\$30,000	\$30,922	\$57,650		Increased Business License Fee in 2026
28	10-321-180	Nightly Rental License	\$80,000	\$94,779	\$117,000	\$96,845	\$117,000		Remaining revenues after Gov.os program transferred to Attainable Housing Fund at year end, funds usually given to Chamber (\$30K) approx. 135 active
29	10-321-190	Boardwalk Sales Permit	\$25	\$25	\$25	\$25	\$25		
30	10-321-191	Marijuana License Fee	\$1,000	\$500	\$1,000	\$0	\$2,000		
31			\$119,500	\$135,918	\$156,575	\$137,119	\$185,825		
32		Intergovernmental							
33	10-335-130	Grand Cnty Road & Bridge	\$9,520	\$12,531	\$12,351	\$12,656	\$12,351		
34	10-335-200	Highway User Tax Fund	\$32,000	\$37,575	\$30,716	\$32,747	\$30,716		per estimate from OFMB
35	10-335-800	Conservation Trust Fund	\$3,000	\$2,457	\$3,000	\$2,650	\$3,000		
36	10-335-900	Other Intergovernmental	\$3,000	\$1,849	\$3,000	\$1,942	\$3,000		State Severance Tax & Federal Mineral Funds
37			\$47,520	\$54,412	\$49,067	\$49,995	\$49,067		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
38		General Fund - Revenues (continued)							
39		Charges for Services							
40	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0		
41	10-341-200	Cemetery	\$12,000	\$9,959	\$10,000	\$9,750	\$10,000		Perpetual Care & Reservation Fees
42	10-341-300	Zoning & Subdivision Review	\$3,000	\$2,494	\$3,000	\$3,100	\$3,000		
43	10-341-400	Attainable Housing Fee	\$4,000	\$8,823	\$4,000	\$8,782	\$4,000		Based on new construction paid as part of building permit
44	10-341-500	EV Charging Station Revenue	\$4,000	\$17,083	\$12,000	\$13,188	\$12,000		
45	10-341-600	Fuel Depot Surcharge	\$2,000	\$1,520	\$2,000	\$1,480	\$2,000		
46	10-341-900	Cemetery Excavating Fee	\$6,000	\$2,525	\$1,000	\$875	\$1,000		
47	10-341-850	Nightly Rental App Fee \$165	\$2,000	\$3,542	\$2,000	\$341	\$2,000		based on new STR's. Reducing to anticipate less property transfers
48	10-350-101	GL Center - Rental Fees	\$15,000	\$53,186	\$18,000	\$17,604	\$18,000		
49	10-350-115	GL Center - Merchandise Sales	\$0	\$199		\$0			
50	10-350-121	GL Center - Memberships	\$70,000	\$87,457	\$85,000	\$84,280	\$85,000		
51	10-350-131	GL Center - Rec Fees	\$15,000	\$17,829	\$15,000	\$15,605	\$15,000		
52	10-350-132	GL Center - Golf Sim	\$0	\$1,880	\$0	\$1,630	\$0		
53	10-350-201	GL Center - Donations	\$0	\$0	\$0	\$0	\$0		
54	10-350-202	GLC Events	\$5,000	\$4,922	\$0	\$0	\$0		All events have been moved to 10-415-885
55			\$138,000	\$211,419	\$152,000	\$156,635	\$152,000		
56		Fines and Forfeitures							
57	10-351-100	Ordinance/Traffic Fines	\$500	-\$60	\$500	\$100	\$500		
58									
59		Fees and Leases							
60	10-353-180	Rent - Visitors Center	\$2,500	\$2,500	\$2,500	\$2,500	\$0		VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
61									
62		General Fund - Revenues							
63		Net Investment Income							
64	10-355-100	Interest Revenue	\$50,000	\$174,742	\$100,000	\$172,322	\$100,000		
65									
66		Other Revenue							
67	10-334-900	Grants - Other	\$4,000,000	\$100,000	\$0	\$0	\$70,000		Tourism Marketing Grant
68	10-360-130	Municipal Fee	\$0	\$0	\$0	\$0	\$0		Muni fee penalty not assessed anymore
69	10-360-140	Rent - Land, Buildings	\$6,000	\$3,701	\$6,000	\$3,800	\$6,000		Pavilion, Comm. House, Lakefront Park
70	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$2	\$2	\$2		Marina, PAYT
71	10-360-200	Misc. Revenues - General	\$0	\$11,778	\$6,000	\$9,996	\$6,000		Rent for property
72			\$4,006,002	\$115,481	\$12,002	\$13,798	\$82,002		
73		Capital Specific Revenue							
74	10-360-110	Sale of Assets	\$90,000	\$0	\$0	\$0	\$4,000		Golf Simulator and Electric Bike
75	10-377-140	Grants - Capital	\$0	\$0	\$0	\$0	\$50,000		GoCo grant for Playground Improvements
76	10-377-160	Space to Create Revenue	\$0	\$0	\$7,174,019	\$800,000	\$5,137,000		\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC, \$2M More Housing will be for the 26 budget year
77	10-377-170	Insurance Proceeds dock	\$0	\$0	\$0	\$0	\$0		
78			\$90,000	\$0	\$7,174,019	\$800,000	\$5,191,000		
79		Total General Fund Revenues	\$7,529,840	\$4,298,622	\$11,030,336	\$4,711,062	\$9,186,128		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
80		General Fund - Expenditures							
81		Cemetery Committee							
82	10-410-211	Cemetery Supplies/Misc. Exp	\$2,000	\$4,093	\$3,500	\$3,216	\$3,500		\$1500 for IWorQ
83	10-410-215	Grave Markers	\$1,000	\$210	\$1,000	\$0	\$1,000		
84	10-410-242	Cemetery Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000		
85			\$8,000	\$4,303	\$9,500	\$3,216	\$9,500		
86		Planning Commission/Board of Adjustments							
87	10-412-143	Planning Commission Compensation	\$0	\$0	\$0	\$0	\$10,000		
88	10-412-211	General Office Supplies	\$300	\$78	\$400	\$120	\$400		based on overall Admin General Office Supplies expense
89	10-412-311	Postage/Ads/Legal Notices	\$500	\$749	\$750	\$425	\$750		Reimbursed by applicant
90	10-412-314	Purchased Services	\$18,000	\$18,149	\$10,000	\$36,604	\$75,000		Antero Group and Ayres Assoc
91	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$300	\$150	\$300		
92	10-412-320	Computer Hardware	\$1,000	\$137	\$1,000	\$274	\$1,000		
93	10-412-351	Planning Legal Services	\$12,000	\$1,215	\$15,000	\$2,430	\$15,000		Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
94	10-412-370	Training/Travel	\$6,000	\$5,232	\$6,000	\$2,268	\$6,000		Planner in Admin, classes, online seminar
95	10-412-380	Comp Plan Update	\$10,000	\$0	\$12,500	\$12,500	\$0		
96			\$48,100	\$25,560	\$45,950	\$54,771	\$108,450		
97		Greenways Committee							
98	10-414-211	General Supplies	\$10,800	\$10,876	\$0	\$0	\$0		consolidated into one line item to simplify both the budget and contract
99	10-414-238	Trees/Shrubs/Plantings	\$10,000	\$6,290	\$0	\$0	\$0		consolidated into one line item to simplify both the budget and contract
100	10-414-241	Arbor Day Supplies	\$500	\$752	\$1,500	\$1,352	\$1,500		
101	10-414-319	Contract Labor	\$61,042	\$64,317	\$0	\$0	\$0		consolidated into one line item to simplify both the budget and contract
102	10-414-726	Miscellaneous Services	\$0	\$0	\$0	\$0	\$0		
103	10-414-870	Contingency	\$0	\$0	\$0	\$0	\$0		
104	TBD	Contract landscaping services			\$89,777	\$89,278	\$102,772		2026 Hilly Lawn Contract - 20% increase In wages + \$20,000 in plantings
105			\$82,342	\$82,235	\$91,277	\$90,630	\$104,272		
106		Board of Trustees							
107	10-413-142	Workers' Compensation	\$800	\$913	\$1,000	\$964	\$1,000		
108	10-413-143	BOT Compensation	\$18,000	\$15,397	\$18,400	\$18,400	\$25,000		
109	10-413-211	Office/meeting supplies	\$5,000	\$6,756	\$5,000	\$4,250	\$5,000		
110	10-413-215	Elections	\$3,000	\$816	\$3,000	\$0	\$3,000		Spring election
111	10-413-316	Dues & Memberships	\$20,000	\$22,471	\$25,000	\$34,790	\$25,000		Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
112	10-413-370	Training/Travel	\$7,500	\$996	\$7,500	\$444	\$7,500		CML
113	10-413-460	Long Range/Misc	\$1,000	\$0	\$1,000	\$0	\$1,000		BOT retreat facilitator and misc. expenses
114	10-413-461	Appreciation Program	\$9,000	\$8,241	\$10,000	\$7,728	\$10,000		Appreciation Dinner; Misc appreciation expenses
115	10-413-462	Computer Equipment	\$2,500	\$718	\$1,000	\$34,579	\$1,000		
116	10-413-463	Water Quality Issues	\$250	\$0	\$250	\$713	\$250		GCWIN - Continued toxin monitoring
117	10-413-465	Computer Software	\$1,200	\$1,180	\$500	\$650	\$500		Zoom
118	10-413-870	Board Contingency	\$17,000	\$38,047	\$5,000	\$1,459	\$5,000		2024 \$100K for cost sharing request at the 9.23.24 meeting
119	10-413-728	Miscellaneous Donations	\$10,000	\$10,000	\$10,000	\$0	\$10,000		\$5,000 for substance abuse counseling, \$5,000 for GCWC
120	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$2,250	\$1,500	\$1,500	\$1,500		last payment will be 2029 per agreement from 2009
121	10-413-859	Grand Foundation	\$51,500	\$51,500	\$52,000	\$56,650	\$52,000		For GF to handle grant requests
122	10-413-999	TABOR Emergency Reserve			\$108,373	\$0	\$108,824		
123			\$148,100	\$159,285	\$249,523	\$162,127	\$256,574		
124		Subtotal Boards and Committees	\$286,542	\$271,383	\$396,250	\$310,744	\$478,796		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
125		General Fund - Expenditures							
126		Administration							
127		Personnel							
128	10-415-100	Gross Wages - Administration	\$439,727	\$368,063	\$552,515	\$492,129	\$519,690		
129	10-415-103	OT/Comp Time Buyout	\$2,000	\$1,269	\$2,000	\$2,000	\$2,000		
130	10-415-105	Bonus	\$7,000	\$4,500	\$8,000	\$8,000	\$7,000		Christmas bonuses
131	10-415-110	Gross Wages-Admin PT/Seasonal	\$0	\$0	\$0	\$0	\$0		
132	10-415-134	Alternative Benefit	\$6,600	\$1,925	\$0	\$0	\$0		not currently utilized
133	10-415-130	GL Center Membership Benefit	\$0	\$0	\$0	\$0	\$0		
134	10-415-132	ICMA Town Paid Benefit	\$35,178	\$31,601	\$44,201.18	\$40,170.32	\$42,295		8% Match
135	10-415-133	Health/Dental-Employee	\$85,000	\$17,928	\$73,200	\$67,832	\$83,082		Medical/Dental/Life/Vision
136	10-415-135	Dep Health/Dental	\$69,300	\$90,151	\$94,659	\$93,587	\$107,437		
137	10-415-136	Medical Benefit Allowance	\$10,000	\$11,195	\$10,000	\$10,000	\$10,000		HSR
138	10-415-141	Unemployment Insurance	\$879	\$329	\$1,109	\$1,004	\$1,057		.2% of wages
139	10-415-142	Workers' Compensation	\$15,000	\$17,593	\$13,000	\$15,236	\$15,000		
140	10-415-143	Social Security Match	\$27,263	\$22,297	\$34,380	\$31,132	\$32,779		6.2% of wages + Town 457
141	10-415-144	Medicare Match	\$6,376	\$5,215	\$8,040	\$7,281	\$7,666		1.45% of wages+Town 457
142	10-415-145	FAMILI Benefit Admin	\$1,979	\$4,698	\$2,531	\$2,260	\$2,379		0.45% of wages + Town 457
143			\$706,302	\$576,764	\$843,635	\$770,631	\$830,386		
144		Supplies							
145	10-415-211	General Office Supplies	\$9,000	\$10,373	\$9,000	\$7,602	\$9,000		
146	10-415-215	Computer Software	\$23,000	\$11,793	\$20,000	\$30,923	\$20,000		Firewall, Malware, Antivirus, Adobe, Caselle, O365
147	10-415-220	Computer Hardware	\$7,000	\$1,289	\$5,000	\$3,654	\$5,000		Computer replacements
148	10-415-226	Small Equipment	\$3,000	\$557	\$3,000	\$786	\$3,000		Copier lease
149			\$42,000	\$24,012	\$37,000	\$42,965	\$37,000		
150		Repairs and Maintenance							
151	10-415-231	Gas/Fuel	\$1,200	\$676	\$1,200	\$824	\$1,200		
152	10-415-232	Vehicle Maintenance	\$3,000	\$1,231	\$2,000	\$1,462	\$2,000		
153	10-415-233	Office Equipment Maintenance	\$3,000	\$2,898	\$2,000	\$1,759	\$2,000		
154	10-415-237	Building Maintenance	\$11,000	\$1,556	\$2,000	\$1,798	\$2,000		
155	10-415-238	Town Hall Furnishings	\$1,000	\$0	\$1,000	\$0	\$1,000		
156			\$19,200	\$6,361	\$8,200	\$5,843	\$8,200		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
157		General Fund - Expenditures (continued)							
158		Administration							
159		Purchased Services							
160	10-415-311	Postage/Freight	\$7,000	\$5,352	\$5,000	\$4,305	\$5,000		Meter lease + postage meter refills
161	10-415-312	Computer Services	\$50,000	\$59,928	\$58,500	\$56,450	\$58,500		Paychex, Executech, civic plus, gov.os, & IWorQ \$2,500
162	10-415-314	Ads & Legal Notices	\$5,000	\$3,695	\$3,000	\$7,233	\$3,000		
163	10-415-316	Dues & Memberships	\$1,650	\$1,403	\$2,000	\$1,500	\$2,000		APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM,
164	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0		
165	10-415-319	Miscellaneous Services	\$3,200	\$1,558	\$3,200	\$1,675	\$3,200		\$1636 rain gauge cost sharing contribution
166	10-415-330	Bank Fees	\$500	\$652	\$500	\$729	\$500		Safe deposit box/returned checks/direct deposit fees
167			\$67,350	\$72,588	\$72,200	\$71,892	\$72,200		
168		Utilities							
169	10-415-341	Electric Utility	\$5,500	\$5,230	\$5,492	\$5,320	\$5,492		
170	10-415-342	Sewer Utility	\$1,600	\$1,342	\$1,409	\$1,386	\$1,409		
171	10-415-343	Water Utility	\$1,200	\$1,431	\$1,503	\$178	\$1,503		
172	10-415-344	Telephone/Internet Utility	\$11,000	\$8,998	\$9,448	\$9,246	\$9,448		Includes internet service, cell phone
173	10-415-345	Natural Gas Utility	\$6,500	\$4,693	\$4,928	\$4,785	\$4,928		
174	10-415-346	Website Hosting Services	\$2,500	\$4,285	\$18,500	\$18,250	\$18,500		Website Hosting & 15k ADA
175	10-415-347	Recycling - Town Hall	\$500	\$0	\$500	\$480	\$500		Town clean up for electronics
176			\$28,800	\$25,979	\$41,779	\$39,645	\$41,779		
177		Professional Services							
178	10-415-351	Legal Services	\$30,000	\$69,041	\$55,000	\$54,534	\$55,000		
179	10-415-352	Audit	\$9,300	\$9,600	\$10,200	\$10,200	\$10,200		60% of audit -
180	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$250	\$500		As-needed basis
181	10-415-355	Professional Services-Other	\$2,500	\$1,559	\$2,000	\$62,872	\$2,000		ABC Flex, Background checks, Treasurer/Bookkeeper Support
182			\$42,300	\$80,200	\$67,700	\$127,856	\$67,700		
183		Marketing							
184	10-415-721	Chamber Service Agreement	\$35,232	\$35,232	\$0	\$0	\$0		2025 consolidated into one line item to simplify both the budget and contract
185	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$0	\$0	\$0		2025 consolidated into one line item to simplify both the budget and contract
186	10-415-723	Visitor Center Repairs & Maint	\$1,500	\$353	\$1,500	\$1,268	\$0		2026 moved to new department for Marketing and Events 10-417-237
187	10-415-724	NRL VC Op	\$30,000	\$30,000	\$0	\$0	\$0		2025 consolidated into one line item to simplify both the budget and contract
188	10-415-870	Contingency - General Admin	\$61,000	\$49,000	\$0	\$0	\$0		2025 consolidated into one line item to simplify both the budget and contract
189	10-415-875	Marketing Contingency	\$0	\$0	\$0	\$0	\$0		
190	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$0	\$0	\$0		2025 consolidated into one line item to simplify both the budget and contract
191	10-415-885	Town Events	\$12,500	\$13,979	\$43,400	\$43,225	\$0		2025 = \$10.5K for community picnic; \$10.5K for Winter Carnival; \$4.2K for pumpkin patch, \$3K for 5K, \$4.8K Tree Lighting; \$5.4K Buffalo Days, \$5K for KFFR event programing
192	10-415-887	Continental Divide Trail	\$0	\$0	\$2,500	\$2,500	\$0		
193	10-415-888	Chamber Contract			\$175,000	\$175,000	\$0		2025 consolidated 10-415-721,722,724,870,880 & 2026 moved to Marketing and Events Dept
194			\$188,232	\$176,564	\$222,400	\$221,993	\$0		

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
195		General Fund - Expenditures (continued)						
196		Administration						
197		Other Expenses						
198	10-415-560	Treasurer's Fees	\$9,000	\$11,195	\$14,819	\$14,819	\$14,819	2% of Property Taxes calculated from COV+Interest and Penalties
199	10-415-800	Attainable Housing Expenses	\$19,000	\$15,828	\$18,000	\$16,400	\$18,000	Water & Sewer for the Mary Drive parcels. Expenses are deducted from AH fund
200	10-415-370	Training/Travel	\$0	\$16,822	\$0	\$4,500	\$4,500	
201	10-415-371	Misc Employee Expenses	\$15,000	-\$63,270	\$0	\$0	\$0	
202	10-415-393	Document Recording	\$250	\$56	\$250	\$250	\$250	
203	10-415-394	Developer Reimbursement	\$0	\$0	\$0	\$0	\$0	
204	10-415-513	Property/Casualty Insurance	\$35,000	\$33,064	\$35,000	\$34,126	\$35,000	
205	10-415-514	Position Bonds	\$400	\$200	\$400	\$400	\$400	Employee/Trustee Blanket Bonds
206			\$78,650	\$13,895	\$68,469	\$70,495	\$72,969	
207		Transit						
208	10-415-385	Transit Service	\$0	\$0	\$0	\$0	\$0	
209	10-415-386	Transit Planning	\$0	\$0	\$0	\$0	\$0	
210			\$0	\$0	\$0	\$0	\$0	
211								
212		Economic Development Grants						
213	10-416-100	Trail Groomers	\$30,000	\$30,000	\$40,000	\$40,000	\$40,000	Increased contribution from \$30K to \$40K
214	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
215	10-416-261	Creative District	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
216			\$135,000	\$135,000	\$145,000	\$145,000	\$145,000	Other grants moved to Grand Foundation line under BoT
217		General Fund - Expenditures						
218		Marketing and Communications						
219		Personnel						
220	10-417-100	Gross Wages - Marketing	\$0	\$0	\$0	\$0	\$175,000	Marketing and Communications Manager, Events Manager, Admin exp
221	10-417-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$1,000	
222	10-417-105	Bonus	\$0	\$0	\$0	\$0	\$2,000	
223	10-417-110	Gross Wages -Visitor Center Staff	\$0	\$0	\$0	\$0	\$48,000	3 PT Employees
224	10-417-132	ICMA Town Paid Benefit	\$0	\$0	\$0	\$0	\$14,240	8% Match
225	10-417-133	Health/Dental-Employee	\$0	\$0	\$0	\$0	\$64,695	
226	10-417-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$18,160	
227	10-417-136	Medical Benefit Allowance	\$0	\$0	\$0	\$0	\$3,000	
228	10-417-141	Unemployment Insurance	\$0	\$0	\$0	\$0	\$452	
229	10-417-142	Workers' Compensation	\$0	\$0	\$0	\$0	\$10,000	
230	10-417-143	Social Security Match	\$0	\$0	\$0	\$0	\$14,012	
231	10-417-144	Medicare Match	\$0	\$0	\$0	\$0	\$3,277	
232	10-417-145	FAMILI Benefit Admin	\$0	\$0	\$0	\$0	\$1,017	
233			\$0	\$0	\$0	\$0	\$354,853	
234								

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
235		General Fund - Expenditures (continued)							
236		Marketing and Communications							
237		Other							
238	10-417-237	Building Maintenance	\$0	\$0	\$0	\$0	\$7,850		Visitor's Center
239	TBD	Marketing	\$0				\$75,000		
240	TBD	Professional Services	\$0	\$0	\$0	\$0	\$36,000		Social Media
241	TBD	Town Events	\$0	\$0	\$0	\$0	\$43,400		2026 = \$10.5K for community picnic; \$10.5K for Winter Carnival; \$4.2K for pumpkin patch, \$3K for 5K, \$4.8K Tree Lighting; \$5.4K Buffalo Days, \$5K for KFFR event programing
242	TBD	Continental Divide Trail	\$0	\$0	\$0	\$0	\$2,500		
243			\$0	\$0	\$0	\$0	\$164,750		
244									
245		Subtotal Marketing	\$0	\$0	\$0	\$0	\$519,603		
246									
247		Subtotal Administration	\$1,307,834	\$1,111,363	\$1,506,383	\$1,496,320	\$1,794,837		
248		General Fund - Expenditures							
249		Public Safety							
250		Purchased Services							
251	10-421-314	Dispatch Operations	\$20,585	\$27,115	\$27,115	\$27,115	\$27,115		
252	10-421-339	Sheriff's Contract	\$257,000	\$257,000	\$342,000	\$342,000	\$257,000		\$257K for Sheriff's Contract & \$85K for vehicle (every other year)
253		Subtotal Public Safety	\$277,585	\$284,115	\$369,115	\$369,115	\$284,115		
254									
255		General Fund - Expenditures							
256		Public Works							
257		Personnel							
258	10-431-100	Gross Wages PW/Parks	\$460,097	\$406,224	\$591,563	\$584,043	\$609,310		7 FT PW, 1 PW Director and 2 PT
259	10-431-103	OT/Comp Time Buyout	\$40,000	\$20,187	\$21,398	\$21,026	\$21,398		
260	10-431-105	Bonus	\$7,000	\$7,750	\$7,000	\$7,000	\$7,000		
261	10-431-111	On Call Pay	\$18,250	\$18,150	\$18,250	\$18,000	\$18,250		
262	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0		
263	10-431-317	Uniform Allowance	\$3,600	\$2,600	\$3,600	\$3,200	\$3,600		
264	10-431-132	ICMA Town Paid Benefit	\$25,000	\$30,231	\$49,037	\$50,406	\$52,765		8% Maximum
265	10-431-133	Health/Dental-Employee	\$91,500	\$100,827	\$132,000	\$120,827	\$149,820		Medical/Dental/Life/Vision
266	10-431-135	Dep Health/Dental	\$53,000	\$58,581	\$42,000	\$41,472	\$47,670		
267	10-431-136	Medical Benefit Allowance	\$5,000	\$8,322	\$8,400	\$8,350	\$8,400		
268	10-431-141	Unemployment Insurance	\$1,037	\$12,670	\$1,226	\$1,260	\$1,319		0.20% of wages + On Call
269	10-431-142	Workers' Compensation	\$50,000	\$47,490	\$89,575	\$83,964	\$89,575		
270	10-431-143	Social Security Match	\$32,138	\$31,869	\$38,004	\$39,064	\$40,893		6.20% of wages + Town 457 + On Call
271	10-431-144	Medicare Match	\$7,516	\$7,453	\$8,888	\$9,136	\$9,564		1.45% of wages + Town 457 + On Call
272	10-431-145	FAMILI Benefit PW	\$2,333	\$3,390	\$2,758	\$2,835	\$2,968		0.45% of wages + Town 457 + On Call
273			\$796,471	\$755,744	\$1,013,699	\$990,583	\$1,062,531		
274									
275									

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
276		General Fund - Expenditures (continued)							
277		Public Works							
278		Supplies							
279	10-431-222	General Supplies	\$7,000	\$12,215	\$7,000	\$11,796	\$7,000		
280	10-431-224	Safety Supplies	\$12,000	\$6,427	\$7,000	\$8,622	\$7,000		
281	10-431-226	Vehicle Supplies	\$6,000	\$4,672	\$4,000	\$3,661	\$4,000		
282	10-431-227	Small Tools	\$7,500	\$7,990	\$7,500	\$3,870	\$7,500		
283			\$32,500	\$31,304	\$25,500	\$27,949	\$25,500		
284		Repairs and Maintenance							
285	10-431-231	Gas/Fuel/Liquids	\$40,000	\$34,459	\$40,000	\$38,671	\$40,000		
286	10-431-232	Vehicle Maintenance	\$10,000	\$6,154	\$10,000	\$7,162	\$10,000		
287	10-431-233	Equipment Maintenance	\$37,500	\$46,069	\$37,500	\$34,498	\$37,500		
288	10-431-235	Tires/Chains	\$15,000	\$7,837	\$10,000	\$8,867	\$10,000		
289	10-431-236	Misc. Bridge Work	\$1,000	\$0	\$35,000	\$25,000	\$10,000		
290	10-431-237	Building Maintenance	\$6,000	\$6,374	\$8,000	\$7,268	\$8,000		
291	10-431-238	Street Light Maintenance	\$2,000	\$4	\$2,000	\$1,000	\$2,000		
292	10-431-239	Miscellaneous Maintenance	\$2,500	\$0	\$2,500	\$1,250	\$2,500		
293	10-431-242	Road Maintenance	\$55,000	\$73,352	\$75,000	\$73,922	\$75,000		Dust Control \$30,000.00 looking at different options, Striping \$15,000.00, the as needed cold patch, road base, asphalt.
294	10-431-245	Boardwalk Maintenance	\$5,000	\$8,901	\$5,000	\$6,496	\$5,000		
295	10-431-253	Tree Removal	\$0	-\$6,650	\$5,000	\$400	\$5,000		
296	10-431-254	Tree Spraying	\$3,500	\$3,068	\$3,500	\$3,000	\$3,500		
297	10-431-255	Storm water Filter Maintenance	\$0	\$0	\$0	\$0	\$0		5 year replacement schedule done in 2023
298	10-431-256	EV Station Maintenance	\$12,000	\$12,920	\$4,000	\$3,950	\$4,000		
299	10-431-257	Fire Mitigation	0	\$5,500		\$50			
300			\$189,500	\$197,988	\$237,500	\$211,534	\$212,500		
301		Purchased Services							
302	10-431-312	Computer Services	\$3,200	\$7,272	\$9,000	\$7,450	\$9,000		\$6K for IWorQ
303	10-431-314	Ads/Bid Notices	\$2,000	\$45	\$2,000	\$500	\$2,000		
304	10-431-319	Misc. Purchased Services	\$2,500	\$2,537	\$2,500	\$2,350	\$2,500		Required physicals, fuel bond, Hep B shots
305			\$7,700	\$9,854	\$13,500	\$10,300	\$13,500		
306		Utilities							
307	10-431-318	Trash/Recycle Services	\$13,000	\$22,035	\$23,137	\$23,068	\$23,137		Trash only. If you do recycle this number will increase by at least 100%
308	10-431-341	Electric Utility	\$13,200	\$14,462	\$15,185	\$14,875	\$15,185		
309	10-431-343	Water Utility	\$700	\$588	\$617	\$596	\$617		
310	10-431-344	Telephone/Internet Utility	\$9,000	\$5,948	\$6,245	\$6,132	\$6,245		
311	10-431-345	Natural Gas Utility	\$8,000	\$6,204	\$6,514	\$6,348	\$6,514		
312	10-431-349	Street Light Electric Utility	\$11,000	\$4,678	\$4,912	\$4,837	\$4,912		
313			\$54,900	\$53,915	\$56,611	\$55,856	\$56,611		
314		Professional Services							
315	10-431-354	Engineering/Surveying Services	\$10,000	\$4,255	\$10,000	\$8,840	\$10,000		
316	10-431-400	Winter Lights	\$39,000	\$59,125	\$59,900	\$59,900	\$65,000		Lights for the Town and Businesses
317			\$49,000	\$63,380	\$69,900	\$68,740	\$75,000		
318		Other							
319	10-431-370	Training/Travel	\$10,000	\$1,246	\$10,000	\$2,250	\$10,000		snow & ice and CDL
320	10-431-399	Equip Rental	\$15,000	\$8,597	\$15,000	\$8,750	\$15,000		
321	10-431-870	Contingency- Public Works	\$2,000	\$1,231	\$15,000	\$15,000	\$15,000		Cirsa - increased deductible
322			\$27,000	\$11,074	\$40,000	\$26,000	\$40,000		
323		Subtotal Public Works	\$1,157,071	\$1,123,259	\$1,456,710	\$1,390,962	\$1,485,642		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
325		General Fund - Expenditures							
326		Grand Lake Center							
327		Personnel							
328	10-450-100	Gross Wages - GL Center	\$158,539	\$154,580	\$153,798	\$153,580	\$101,912		PT Staff Added and Moved Comm Engagement Mgr to Marketing Dept
329	10-450-103	OT/Comp Time Buyout	\$0	\$1,044	\$1,000	\$1,000	\$500		
330	10-450-105	Bonus	\$2,000	\$2,000	\$2,000	\$2,000	\$1,250		
331	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$0	\$0	\$0	\$0		
332	10-450-130	GLC Membership Benefit	\$770	\$0	\$0	\$0	\$0		
333	10-450-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0		
334	10-450-132	ICMA Town Paid Benefit	\$12,683	\$9,351	\$13,317	\$12,526	\$8,293		8% Maximum
335	10-450-133	Health/Dental-Employee	\$38,000	\$32,588	\$38,000	\$36,877	\$21,565		Medical/Dental/Life/Vision
336	10-450-135	Dep. Health/Dental	\$12,000	\$16,685	\$16,000	\$15,874	\$9,080		
337	10-450-136	Medical Benefit Allowance	\$2,400	\$3,349	\$3,000	\$2,950	\$1,500		
338	10-450-141	Unemployment Insurance	\$317	\$259	\$332	\$313	\$207		0.20% of wages
339	10-450-142	Workers' Compensation	\$6,000	\$8,856	\$6,000	\$6,750	\$3,500		
340	10-450-143	Social Security Match	\$9,829	\$10,285	\$10,320	\$9,708	\$6,427		6.20% of wages +Town 457
341	10-450-144	Medicare Match	\$2,299	\$2,405	\$2,413	\$2,270	\$1,503		1.45% of wages +Town 457
342	10-450-145	FAMILI	\$713	\$1,359	\$750	\$705	\$466		0.45% of wages +Town 457
343			\$245,550	\$242,761	\$246,930	\$244,554	\$156,204		
344		Supplies							
345	10-450-211	Gen Office Supplies	\$1,500	\$1,701	\$1,500	\$1,462	\$1,500		
346	10-450-220	General Operating Supplies	\$4,000	\$3,679	\$5,000	\$4,280	\$5,000		Toilet paper/paper towels/cleaning supplies/gym wipes/keycards
347	10-450-346	Copier Lease & Main	\$0	\$1,554	\$0	\$1,160	\$0		
348	10-450-226	Office Equip Lease	\$0	\$0	\$0	\$0	\$0		Copier Lease
349			\$5,500	\$6,934	\$6,500	\$6,902	\$6,500		
350		Repairs and Maintenance							
351	10-450-233	Office Equip Maint	\$0	\$0	\$0	\$0	\$0		Copier maintenance
352	10-450-235	Fitness Equip Maint	\$2,000	\$735	\$2,000	\$1,470	\$2,000		Bi-annual maintenance agreement and general equipment maintenance
353	10-450-237	Building Maintenance	\$5,000	\$9,804	\$10,000	\$13,450	\$10,000		Light replacements and other maint.
354	10-450-239	Minor Infrastructure Maint	\$2,000	\$1,400	\$2,000	\$1,625	\$2,000		
355	10-450-250	Backflow Maintenance	\$600	\$0	\$600	\$1,328	\$600		
356	10-450-350	Maintenance Agreement	\$5,800	\$5,488	\$5,800	\$5,800	\$5,800		Honeywell heating system
357	10-450-400	Golf Simulator Expense	\$0	\$0	\$0	\$0	\$0		
358			\$15,400	\$17,427	\$20,400	\$23,673	\$20,400		
359		Utilities							
360	10-450-318	Trash/Recycle Services	\$0	\$0	\$0	\$0	\$0		
361	10-450-341	Electric Utility	\$16,500	\$9,269	\$9,732	\$9,458	\$9,732		
362	10-450-342	Sewer Utility	\$4,850	\$4,603	\$4,833	\$4,712	\$4,833		
363	10-450-343	Water Utility	\$1,200	\$1,067	\$1,120	\$1,103	\$1,120		
364	10-450-344	Telephone/Internet/TV Utility	\$8,000	\$6,508	\$6,833	\$6,674	\$6,833		
365	10-450-345	Natural Gas Utility	\$12,000	\$5,065	\$5,318	\$5,260	\$5,318		
366			\$42,550	\$26,512	\$27,838	\$27,207	\$27,838		
367		Professional Services							
368	10-450-312	Computer Services	\$5,000	\$12,184	\$9,000	\$8,216	\$12,000		Caselle, Executech, civic rec + Gym Master Software in 2026
369	10-450-351	Legal Services	\$0	\$0	\$0	\$0	\$0		
370	10-450-352	Audit	\$1,190	\$1,120	\$1,190	\$1,190	\$1,190		7% of audit
371	10-450-355	Purchased Professional Serv.	\$1,700	\$1,423	\$1,300	\$1,240	\$5,800		2026 - added Summer security services
372			\$7,890	\$14,727	\$11,490	\$10,646	\$18,990		
373									

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
374		General Fund - Expenditures (continued)							
375		Grand Lake Center							
376		Other							
377	10-450-234	Signage	\$600	\$0	\$600	\$300	\$600		Banners and specialized signs for hours and rules etc.
378	10-450-236	Minor/Misc Equipment	\$1,500	\$1,239	\$1,500	\$1,350	\$1,500		for items that may need replaced throughout the year
379	10-450-238	Minor/Misc Furnishings	\$2,000	\$0	\$2,000	\$0	\$2,000		5 long banquet tables and other furnishings that may come up
380	10-450-320	Marketing	\$5,000	\$3,407	\$5,000	\$3,500	\$5,000		website, brochures/booklets, newspaper ads, GLC stickers/pens/chapstick
381	10-450-360	GLC Sales Tax	\$0	\$0	\$0	\$0	\$0		
382	10-450-370	Training/Travel	\$300	\$118	\$300	\$120	\$300		
383	10-450-400	Golf Simulator	\$0	\$239	\$0	\$0	\$0		
384	10-450-513	Property/Casualty Insurance	\$12,000	\$10,661	\$12,000	\$11,223	\$12,000		
385	10-450-755	Exercise Equipment	\$4,000	\$3,093	\$6,000	\$3,500	\$6,000		PB Nets/Balls, equipment that may break/needs replacing
386	10-450-870	Contingency - GL Center	\$500	\$344	\$500	\$0	\$500		
387	10-450-871	GLC Event Expense	\$3,000	\$3,047	\$0	\$0	\$0		moved to 10-415-885
388	10-450-869	Summer Camp	\$30,000	\$65,000	\$30,000	\$30,000	\$30,000		
389			\$58,900	\$87,148	\$57,900	\$49,993	\$57,900		
390		Subtotal Grand Lake Center	\$375,790	\$395,509	\$371,058	\$362,975	\$287,832		
391									
392		General Fund - Expenditures							
393		Parks							
394		Personnel							
395	10-452-100	Gross Wages - Parks	\$0	\$0	\$0	\$0	\$0		
396	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0		
397	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0		
398	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0		
399	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0		
400	10-452-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0		
401	10-452-132	ICMA Town Paid Benefit	\$0	\$0	\$0	\$0	\$0		
402	10-452-133	Health/Dental-Employee	\$0	\$0	\$0	\$0	\$0		
403	10-452-135	Dep. Health/Dental	\$0	\$0	\$0	\$0	\$0		
404	10-452-136	Medical Benefit Allowance	\$0	\$0	\$0	\$0	\$0		
405	10-452-141	Unemployment Insurance	\$0	\$0	\$0	\$0	\$0		
406	10-452-142	Workers' Compensation	\$0	\$0	\$0	\$0	\$0		
407	10-452-143	Social Security Match	\$0	\$0	\$0	\$0	\$0		
408	10-452-144	Medicare Match	\$0	\$0	\$0	\$0	\$0		
409	10-452-145	FAMILI Benefit Parks	\$0	\$0	\$0	\$0	\$0		
410			\$0	\$0	\$0	\$0	\$0		
411		Supplies							
412	10-452-220	Restroom Operating Supplies	\$27,000	\$17,562	\$27,000	\$24,791	\$27,000		
413	10-452-221	Lawn Supplies	\$10,000	\$4,310	\$10,000	\$12,655	\$10,000		
414	10-452-226	Small Equipment	\$0	\$0	\$0	\$0	\$0		
415	10-452-227	Small Tools	\$0	\$0	\$0	\$0	\$0		
416			\$37,000	\$21,872	\$37,000	\$37,446	\$37,000		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
417		General Fund - Expenditures (continued)							
418		Parks							
419		Repairs and Maintenance							
420	10-452-232	Bear-Resistant Cans Maint	\$0	\$1,179	\$0	\$0	\$0		not currently utilized
421	10-452-233	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0		
422	10-452-234	Information Signs	\$5,000	\$0	\$0	\$0	\$0		
423	10-452-235	Greenbelt Maintenance	\$0	\$0	\$0	\$0	\$0		
424	10-452-236	Sand & Dredge	\$5,000	\$1,057	\$5,000	\$2,250	\$5,000		
425	10-452-237	Building Maintenance	\$55,000	\$19,518	\$35,000	\$32,430	\$35,000		
426	10-452-238	Dock Maintenance	\$40,000	\$31,572	\$20,000	\$19,193	\$20,000		
427	10-452-239	Miscellaneous Maintenance	\$5,000	\$3,131	\$5,000	\$4,842	\$5,000		
428	10-452-243	Benches/Planters/Fences	\$5,000	\$530	\$5,000	\$4,450	\$5,000		
429	10-452-244	Thomasson Park Maintenance	\$1,000	\$521	\$1,000	\$500	\$1,000		
430	10-452-248	Irrigation System Maintenance	\$5,000	\$3,256	\$5,000	\$3,500	\$5,000		
431	10-452-250	Backflow Maintenance	\$3,000	\$1,801	\$3,000	\$1,975	\$3,000		
432	10-452-319	Miscellaneous Services	\$3,000	\$4,800	\$3,000	\$3,000	\$3,000		
433	10-452-399	Equipment Rental	\$0	\$0	\$0	\$0	\$0		
434			\$127,000	\$67,365	\$82,000	\$72,140	\$82,000		
435		Utilities							
436	10-452-341	Electric Utility	\$7,700	\$11,780	\$12,369	\$12,046	\$12,369		
437	10-452-342	Sewer Utility	\$600	\$598	\$628	\$616	\$628		
438	10-452-343	Water Utility	\$13,000	\$14,851	\$15,594	\$15,372	\$15,594		
439	10-452-345	Natural Gas Utility	\$7,000	\$8,328	\$8,744	\$9,560	\$8,744		
440			\$28,300	\$35,557	\$37,335	\$37,594	\$37,335		
441		Other							
442	10-452-400	Grand Avenue Gardens	\$0	\$0	\$0	\$0	\$0		
443	10-452-450	Park Improvements	\$10,000	\$4,752	\$5,000	\$5,000	\$5,000		
444	10-452-870	Contingency - Parks	\$0	\$0	\$1,000	\$750	\$1,000		
445	10-452-961	Memorial Benches	\$0	\$0	\$0	\$0	\$0		
446	TBD	Fireworks	\$0	\$0	\$30,000	\$30,000	\$30,000		See ordinances 28-2006 moving back to General Fund from Marina. 2 shows 4th of July and NYE
447	TBD	Ice Rink Expenses	\$0	\$0	\$2,000	\$2,000	\$2,000		
448			\$10,000	\$4,752	\$38,000	\$37,750	\$38,000		
449		Subtotal Parks	\$202,300	\$129,546	\$194,335	\$184,930	\$194,335		
450		General Fund - Expenditures							
451		Debt Service							
452	10-815-982	Land Acquisition - Principal	\$90,000	\$90,000	\$95,000	\$95,000	\$100,000		Principal for COP
453	10-815-983	Land Acquisition-Interest	\$37,050	\$37,048	\$34,485	\$34,485	\$31,176		Interest for COP
456			\$127,050	\$127,048	\$129,485	\$129,485	\$131,176		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
457									
458		General Fund - Expenditures (continued)							
459		Capital Outlay							
460	10-915-922	Capital Expenditures	\$5,000	\$2,697	\$0	\$0	\$136,000		GLC: gym and fitness studio floors \$75k; lighting/fixtures \$27k; weight room \$12k; cardio room \$12k; and basketball hoops \$10k
461	10-915-923	Town Hall Capital Outlay	\$50,000	\$0	\$45,000	\$15,000	\$30,000		Town Hall steps/boardwalk \$45k
462	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0		
463	10-915-950	Space to Create	\$4,010,000	\$5,461	\$7,000,000	\$1,400,000	\$4,537,000		Construction in progress
464	10-931-910	Capital Equipment Purchases	\$150,000	\$149,862	\$100,000	\$100,000	\$135,000		Water Truck \$55,000 and Snow Maker \$80,000
465	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0		
466	10-931-921	Paving	\$50,000	\$9,800	\$25,000	\$20,000	\$0		
467	10-931-922	Drainage	\$50,000	\$22,003	\$30,000	\$25,000	\$30,000		
468	10-952-970	Land Purchase	\$0	\$0	\$0	\$0	\$0		
469	10-931-974	Streetscape Project Funding	\$0	\$0	\$0	\$0	\$0		
470	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0		
471	10-931-973	Public Way Finding Signs	\$5,000	\$0	\$0	\$0	\$0		
472	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0		
473	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0		
474	10-952-500	Dock Improvements	\$0	\$0	\$0	\$0	\$0		
475	10-952-600	Community House Upgrades	\$0	\$39	\$0	\$0	\$0		
476	10-952-971	Park Improvements	\$165,000	\$78,297	\$0	\$100,387	\$50,000		Playground Improvements - pending grant approval
477	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0		
478	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0		
479			\$4,485,000	\$268,159	\$7,200,000	\$1,660,387	\$4,918,000		
480		Total General Fund Expenditures	\$8,219,172	\$3,710,382	\$11,623,335	\$5,904,918	\$9,574,732		
481									

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
482		Water Fund - Revenues						
483	20-344-100	Water Sales	\$680,000	\$686,945	\$739,600	\$691,090	\$757,788	BOT approved rate increase to \$160/\$320 for 25 and 3% thereafter
484	20-344-105	HP Net Meter Revenue	\$0	\$0	\$0	\$0	\$0	
485	20-344-120	Resale Meters Income	\$10,000	\$6,541	\$5,000	\$2,500	\$5,000	
486	20-344-140	Interest Revenue	\$30,000	\$92,537	\$50,000	\$79,650	\$50,000	
487	20-344-160	Misc. Revenues	\$0	\$0	\$0	\$0	\$0	
488	20-344-190	Bulk Water Permits	\$500	\$1,975	\$800	\$400	\$800	
489	20-344-110	Tap Fees - Capital	\$13,000	\$39,000	\$39,000	\$32,500	\$39,000	
490		Total Revenues	\$733,500	\$826,998	\$834,400	\$806,140	\$852,588	
491								
492		Water Fund - Expenditures						
493		Personnel						
494	20-430-100	Gross Wages - Water	\$320,000	\$396,613	\$409,760	\$407,556	\$300,635	3 full time and one part time (wages total 300,635 currently)
495	20-430-103	OT/Comp Time Buyout	\$0	\$4,298	\$2,000	\$2,000	\$2,000	
496	20-430-105	Bonus	\$3,000	\$3,500	\$3,000	\$3,000	\$3,000	
497	20-430-110	Gross Wages-Water PT/Seasonal	\$0	\$0	\$0	\$0	\$0	
498	20-430-111	On Call Pay	\$18,200	\$18,150	\$18,200	\$18,200	\$18,200	
499	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	Year end financial reporting requirement
500	20-430-130	GLC Membership Benefit	\$0	\$50	\$0	\$0	\$0	
501	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,800	\$1,600	\$1,800	
502	20-430-132	ICMA Town Paid Benefit	\$25,600	\$16,740	\$32,941	\$33,004	\$26,051	8% Maximum
503	20-430-133	Health/Dental-Employee	\$54,000	\$69,230	\$45,000	\$45,500	\$51,075	Medical/Dental/Life/Vision
504	20-430-135	Dep Health/Dental	\$6,000	\$0	\$18,000	\$18,000	\$20,430	
505	20-430-136	Medical Benefit Allowance	\$3,600	\$3,300	\$4,000	\$3,750	\$4,000	
506	20-430-141	Unemployment Insurance	\$676	\$747	\$824	\$825	\$651	0.20% of wages + On Call
507	20-430-142	Workers' Compensation	\$40,000	\$38,564	\$42,000	\$40,750	\$42,000	
508	20-430-143	Social Security Match	\$19,840	\$27,311	\$25,529	\$25,578	\$20,189	6.20% of wages + Town 457 + On Call
509	20-430-144	Medicare Match	\$4,640	\$6,387	\$5,971	\$5,982	\$4,722	1.45% of wages + Town 457 + On Call
510	20-452-145	FAMILI Benefit	\$0	\$863	\$1,853	\$1,857	\$1,465	0.45% of wages + Town 457 + On Call
511			\$497,356	\$586,953	\$610,877	\$607,603	\$496,219	
512		Office Supplies						
513	20-430-210	Office Supplies	\$1,500	\$1,493	\$1,500	\$739	\$1,500	
514	20-430-211	Computer Supplies	\$2,500	\$0	\$2,500	\$0	\$2,500	
515	20-430-215	Computer Software	\$8,000	\$7,794	\$9,000	\$5,642	\$9,000	
516	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500	\$0	\$2,500	
517			\$14,500	\$9,287	\$15,500	\$6,381	\$15,500	
518		Operational Supplies						
519	20-430-221	Chemicals	\$20,000	\$24,726	\$20,000	\$22,751	\$20,000	
520	20-430-222	Lab Supplies/Equipment	\$1,500	\$1,544	\$1,500	\$653	\$1,500	
521	20-430-223	Well/Plant Supplies	\$600	\$136	\$600	\$150	\$600	
522	20-430-225	Meter Parts	\$500	\$0	\$500	\$0	\$500	
523	20-430-227	Small Equipment/Tools	\$600	\$234	\$800	\$221	\$800	
524	20-430-228	Safety Equipment	\$1,000	\$130	\$1,000	\$200	\$1,000	
525	20-430-229	Misc Operating Supplies	\$0	\$0	\$0	\$0	\$0	
526			\$24,200	\$26,770	\$24,400	\$23,975	\$24,400	

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
527		Water Fund - Expenditures (continued)							
528		Repairs and Maintenance							
529	20-430-231	Gas/Fuel/Fluids	\$4,000	\$3,333	\$4,000	\$3,567	\$4,000		
530	20-430-232	Vehicle Maintenance	\$3,000	\$1,677	\$3,000	\$8,298	\$3,000		
531	20-430-233	Equipment Maintenance	\$5,000	\$3,731	\$5,000	\$3,670	\$5,000		Monthly software support for new itron
532	20-430-234	Well/Plant Maintenance	\$3,500	\$889	\$3,500	\$8,605	\$3,500		Plant - pretreatment/treatment
533	20-430-235	Tires & Chains	\$1,000	\$0	\$1,000	\$500	\$1,000		
534	20-430-237	Building Maintenance	\$1,000	\$388	\$1,000	\$750	\$1,000		
535	20-430-238	Distribution Line Maintenance	\$25,000	\$36,635	\$25,000	\$19,750	\$25,000		
536	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150		
537	20-430-240	Road Materials	\$3,000	\$375	\$3,000	\$4,020	\$3,000		
538	20-430-241	Motors & Pumps	\$4,000	\$868	\$4,000	\$2,250	\$4,000		
539			\$49,650	\$47,896	\$49,650	\$51,410	\$49,650		
540		Resale Supplies							
541	20-430-251	Resale Parts	\$150	\$0	\$150	\$0	\$150		Parts for new construction meters
542	20-430-252	Resale Meters Expense	\$0	\$134	\$0	\$0	\$0		Meters & Setters for new construction - Reported on COGS line
543	20-430-253	COGS-Meter	\$8,000	\$0	\$10,000	\$4,000	\$10,000		Financial reporting requirement
544			\$8,150	\$134	\$10,150	\$4,000	\$10,150		
545		Purchased Services							
546	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0		
547	20-430-311	Postage/Freight	\$1,500	\$2,350	\$1,500	\$1,250	\$1,500		
548	20-430-314	Legal Notices/Ads	\$600	\$295	\$600	\$450	\$600		Publication of CCR
549	20-430-316	Memberships	\$700	\$712	\$700	\$700	\$700		CRWA; American Water Works Association
550	20-430-318	Testing Services	\$3,000	\$2,498	\$3,000	\$2,250	\$3,000		(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
551	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100		
552	20-430-320	Telemetry Maintenance	\$4,000	\$5,832	\$4,000	\$10,867	\$4,000		
553	20-430-330	Bank Fees	\$200	\$94	\$100	\$100	\$100		
554	20-430-321	Computer System Support	\$16,000	\$24,481	\$17,000	\$12,500	\$17,000		Executech, caselle
555			\$26,100	\$36,262	\$27,000	\$28,117	\$27,000		
556		Utilities							
557	20-430-341	Electric Utility	\$30,000	\$30,469	\$31,000	\$32,598	\$31,000		
558	20-430-344	Telephone Utility	\$3,000	\$3,950	\$3,100	\$3,050	\$3,100		
559	20-430-345	Natural Gas Utility	\$8,500	\$3,566	\$5,100	\$4,572	\$5,100		
560			\$41,500	\$37,985	\$39,200	\$40,220	\$39,200		
561		Professional Services							
562	20-430-351	Legal Services	\$600	\$0	\$600	\$300	\$600		
563	20-430-352	Audit	\$3,100	\$3,200	\$3,400	\$3,400	\$3,400		20% Water
564	20-430-354	System Analysis/Eng & Survey	\$5,000	\$0	\$5,000	\$10,220	\$5,000		required engineering
565	20-430-355	State Fees	\$400	\$350	\$400	\$400	\$400		
566			\$9,100	\$3,550	\$9,400	\$14,320	\$9,400		
567		Other Expenses							
568	20-430-370	Training/Travel	\$2,000	\$2,252	\$2,000	\$1,250	\$2,000		
569	20-430-513	Property/Casualty Insurance	\$17,000	\$15,261	\$17,000	\$16,250	\$17,000		
570	20-430-514	Position Bonds	\$100	\$0	\$100	\$0	\$100		Position Bond
571	20-430-870	Contingency-Operations	\$1,000	\$0	\$6,000	\$5,000	\$6,000		Higher deductible in 2025 and 2026
572			\$20,100	\$17,513	\$25,100	\$22,500	\$25,100		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
573		Water Fund - Expenditures (continued)							
574		Debt Service							
575	20-830-640	DWRF Loan - Principal	\$71,384	\$71,384	\$72,819	\$72,819	\$74,282		
576	20-830-645	DWRF Loan - Interest	\$23,404	\$23,404	\$21,969	\$21,969	\$20,506		
577			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788		
578		Capital Outlay							
579	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0		
580	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0		
581	20-930-995	Capital Contingency	\$0	\$0	\$0	\$0	\$0		
582	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0		
583	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$0		
584			\$0	\$0	\$0	\$0	\$0		
585		Total Water Fund Expenditures	\$785,444	\$861,138	\$906,065	\$893,314	\$791,407		
586									

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
587		Marina Fund - Revenues							
588	40-344-113	Rentals (Non-Taxable)	\$350,000	\$364,332	\$365,000	\$361,588	\$375,000		
589	40-344-115	Tours	\$70,000	\$72,862	\$73,000	\$70,986	\$75,000		
590	40-344-120	Building Space Rental	\$3,584	\$3,891	\$3,584	\$3,423	\$4,350		
591	40-344-145	Kayak Slip Rental	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)	
592	40-344-155	SUP Slip Rental	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600		
593	40-344-160	Misc Revenue	\$0	\$200	\$0	\$0	\$0		
594	40-344-170	Interest Earned	\$8,000	\$24,214	\$8,000	\$20,842	\$8,000		
595	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$500	\$1,000		
596	40-344-200	Sale of Assets	\$0	\$0	\$20,000	\$20,000	\$27,000	sale of three boats	
597		Total Revenues	\$440,784	\$473,699	\$478,784	\$485,539	\$498,550		
598									
599		Marina Fund - Expenditures							
600		Personnel							
601	40-460-100	Gross Wages - Marina	\$78,000	\$96,138	\$86,000	\$86,138	\$75,000	Admin time, Captain full time pay year round pay	
602	40-460-103	OT/Comp Time Buyout	\$8,000	\$5,900	\$8,000	\$8,000	\$8,000		
603	40-460-105	Bonus	\$4,000	\$0	\$4,000	\$4,000	\$4,000		
604	40-460-110	Gross Wages-Marina PT/Seasonal	\$120,000	\$105,392	\$136,000	\$130,281	\$140,080	Seasonal employees	
605	40-460-132	ICMA Town Paid Benefit	\$5,000	\$2,089	\$5,000	\$7,851	\$6,960	8% Maximum	
606	40-460-133	Health/Dental - Employee	\$25,000	\$23,238	\$20,000	\$19,349	\$22,700	Medical/Dental/Life/Vision 4.7% increase plus add Rick	
607	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0		
608	40-460-136	Medical Benefit Allowance	\$2,600	\$1,632	\$2,000	\$1,850	\$2,000		
609	40-460-141	Unemployment Insurance	\$800	\$852	\$800	\$457	\$454	0.20% of wages	
610	40-460-142	Workers' Compensation	\$20,000	\$41,957	\$37,000	\$36,841	\$37,000		
611	40-460-143	Social Security Match	\$12,276	\$13,092	\$13,839	\$14,162	\$14,079	6.20% of wages + Town 457 + On Call	
612	40-460-144	Medicare Match	\$2,871	\$3,062	\$3,236	\$3,312	\$3,293	1.45% of wages + Town 457 + On Call	
613	40-460-145	FAMILY Benefit	\$0	\$150	\$200	\$442	\$1,022	0.45% of wages + Town 457 + On Call	
614			\$278,547	\$293,502	\$316,075	\$312,683	\$314,588		
615		Office Supplies							
616	40-460-211	General Office Supplies	\$900	\$695	\$1,000	\$725	\$1,000		
617	40-460-214	Small Equip/Comp Hardware	\$500	\$0	\$500	\$125	\$500		
618			\$1,400	\$695	\$1,500	\$850	\$1,500		
619		Operational Supplies							
620	40-460-222	Shop Supplies	\$2,000	\$476	\$2,000	\$1,256	\$2,000		
621	40-460-223	Boat Supplies	\$1,500	\$1,491	\$1,500	\$1,375	\$1,500		
622	40-460-227	Tools	\$500	\$761	\$750	\$684	\$750		
623	40-460-231	Fuel	\$11,000	\$6,985	\$12,000	\$8,947	\$12,000	For refueling rentals, not for resale	
624			\$15,000	\$9,713	\$16,250	\$12,262	\$16,250		
625		Repairs and Maintenance							
626	40-460-232	Vehicle Maintenance	\$500	\$52	\$0	\$0	\$0		
627	40-460-233	Equipment (Boat) Maintenance	\$20,000	\$29,375	\$15,000	\$14,550	\$15,000	Winterizing done by Town	
628	40-460-237	Building/Facility Maintenance	\$2,000	\$15,813	\$20,000	\$17,857	\$20,000		
629			\$22,500	\$45,240	\$35,000	\$32,407	\$35,000		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
630		Marina Fund - Expenditures (continued)							
631		Purchased Services							
632	40-460-312	Computer Services	\$3,500	\$5,595	\$4,000	\$3,864	\$4,000		10% IT contract
633	40-460-314	Ads and Legal Notices	\$2,000	\$0	\$2,000	\$0	\$2,000		
634	40-460-316	Dues/Memberships	\$350	\$124	\$350	\$300	\$350		
635	40-460-317	Uniforms	\$1,000	\$760	\$1,000	\$875	\$1,000		
636	40-460-318	Miscellaneous Services	\$300	\$127	\$300	\$200	\$300		
637	40-460-320	Marketing	\$700	\$325	\$700	\$350	\$700		
638	40-460-330	Bank/Credit Card Fees	\$15,000	\$19,295	\$20,000	\$14,500	\$8,000		sq service fees
639			\$22,850	\$26,226	\$28,350	\$20,089	\$0		
640		Permits and Fees							
641	40-460-350	Boat Registration	\$900	\$0	\$900	\$0	\$900		
642	40-460-351	Licenses	\$100	\$0	\$100	\$0	\$100		
643			\$1,000	\$0	\$1,000	\$0	\$1,000		
644		Utilities							
645	40-460-341	Electric Utility	\$1,000	\$894	\$1,100	\$986	\$1,100		
646	40-460-342	Sewer Utility	\$600	\$258	\$600	\$467	\$600		
647	40-460-343	Water Utility	\$588	\$588	\$588	\$588	\$588		
648	40-460-344	Telephone/Internet Utility	\$1,500	\$3,537	\$1,800	\$1,796	\$1,800		Includes Cell Phone and I Pads for Civic Rec
649			\$3,688	\$5,277	\$4,088	\$3,837	\$4,088		
650		Professional Services							
651	40-460-355	Purchased Professional Serv.	\$1,000	\$1,252	\$1,000	\$948	\$1,000		Background checks
652	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0		
653	40-460-512	Audit	\$1,700	\$1,600	\$1,700	\$1,700	\$1,700		10% Marina
654	40-460-515	Engineering/Survey	\$3,000	\$0	\$5,000	\$5,000	\$0		
655			\$5,700	\$2,852	\$7,700	\$7,648	\$2,700		
656		Other Expenses							
657	40-460-360	Sales Tax	\$0	\$0	\$10,000	\$5,000	\$10,000		
658	40-460-370	Training/Travel	\$500	\$192	\$500	\$350	\$500		
659	40-460-513	Property/Casualty Insurance	\$5,200	\$3,763	\$5,200	\$4,791	\$5,200		
660	40-460-514	Position Bonds	\$300	\$0	\$300	\$300	\$300		Cash-handling Marina employees on blanket public employee bond
661	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1		Lease of Marina from GF
662	40-460-750	Fireworks	\$70,000	\$52,500	\$0	\$0	\$0		See ordinance 28-2006
663	40-460-880	Ice Rink Expenses	\$2,000	\$0	\$0	\$0	\$0		
664	40-460-870	Contingency	\$500	\$110	\$500	\$250	\$500		
665			\$78,501	\$56,566	\$16,501	\$10,692	\$16,501		
666		Capital Outlay							
667	40-960-610	Capital Equipment	\$0	\$0	\$50,000	\$50,000	\$89,250		3 new boats
668	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0		
669	40-960-995	Facilities Improvements	\$60,000	\$0	\$0	\$0	\$0		
670			\$60,000	\$0	\$50,000	\$50,000	\$89,250		
671		Total Marina Fund Expenditures	\$489,186	\$440,071	\$476,464	\$450,468	\$480,877		
672									

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
673		Pay-As-You-Throw Fund - Revenues							
674	50-344-110	Bags: Direct Sales (T)	\$4,000	\$2,820	\$4,000	\$2,923	\$4,000		
675	50-344-115	Bags: Vendor Purchase (NT)	\$75,000	\$64,778	\$75,000	\$66,177	\$80,000		vendor sale increase due to cost changes
676	50-344-140	Interest Revenue	\$1,000	\$0	\$0	\$0	\$0		
677	TBD	Sales Tax Collected			\$368	\$269	\$368		sales tax to direct sales 9.2%
678		Total Revenues	\$80,000	\$67,598	\$79,368	\$69,369	\$84,368		
679									
680		Pay-As-You-Throw Fund - Expenditures							
681		Operations Supplies							
682	50-470-200	Bags for Resale	\$2,000	\$9,586	\$3,000	\$6,500	\$3,000		WasteZero
683	50-470-250	COGS - Bags	\$6,500	\$0	\$6,500	\$0	\$6,500		Financial reporting requirement; COGS=Cost of Goods Sold
684			\$8,500	\$9,586	\$9,500	\$6,500	\$9,500		
685		Repairs and Maintenance							
686	50-470-315	Site Maintenance	\$50,000	\$35,872	\$35,000	\$35,000	\$35,000		PW/Admin staff time
687									
688		Purchased Services							
689	50-470-300	Dumpster Service	\$30,000	\$29,974	\$35,000	\$34,465	\$35,000		
690	50-470-301	Recycling Contribution	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500		
691	50-470-305	Recycling Program	\$0	\$0	\$0	\$0	\$0		
692	50-470-312	Computer Services	\$500	\$0	\$0	\$0	\$0		3% IT contract
693			\$32,000	\$31,474	\$36,500	\$35,965	\$36,500		
694									
695		Professional Services							
696	50-470-512	Audit	\$510	\$480	\$510	\$510	\$510		3% of audit
697									
698		Other Expenses							
699	50-470-310	Site Lease	\$1	\$1	\$1	\$1	\$1		
700	50-470-320	Business License	\$165	\$0	\$0	\$0	\$0		
701	50-470-350	Sales Tax	\$700	\$194	\$368	\$269	\$368		Direct Sales times 9.2% remitted to DOR
702	50-470-870	Contingency	\$300	\$0	\$300	\$150	\$300		
703			\$1,166	\$195	\$669	\$420	\$669		
704		Capital Outlay							
705	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0		
706	50-970-751	Site Improvements	\$20,000	\$18,443	\$20,000	\$20,000	\$0		preparing for the new recycling requirements
707		Total Expenditures	\$112,176	\$96,050	\$102,179	\$98,395	\$82,179		
708									

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
709		Space to Create Grand Lake Fund							
710		Revenues							
711	TBD	Rental Income - Residential	\$0	\$0	\$0	\$0	\$122,000		7/01/26 - Tentative Rental Date
712	TBD	Rental Income - Commercial	\$0	\$0	\$0	\$0	\$8,000		7/01/26 - Tentative Rental Date
713		Total Revenues	\$0	\$0	\$0	\$0	\$130,000		
714									
715		Space to Create Grand Lake Fund							
716		Expenditures							
717	TBD	Property Mgmt - Residential	\$0	\$0	\$0	\$0	\$11,250		
718	TBD	Property Mgmt - Commercial					\$1,250		
719	TBD	Operating - Residential					\$25,000		
720	TBD	Operating - Commercial	\$0	\$0	\$0	\$0	\$6,000		
721	TBD	Debt Service					\$23,000		
722	TBD	Reserves	\$0	\$0	\$0	\$0	\$1,350		
723		Total Expenditures	\$0	\$0	\$0	\$0	\$67,850		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		Budget Notes
724									
725		Capital Improvement Fund							
726		Revenues							
727	90-344-110	Sales & use tax 1%	\$580,000	\$637,886	\$580,000	\$580,000	\$580,000		1% Sales & MV Use Tax a
728	90-344-140	Interest revenues	\$15,000	\$41,521	\$20,000	\$20,000	\$20,000		
729		Total Revenues	\$595,000	\$679,407	\$600,000	\$600,000	\$600,000		
730									
731		Capital Improvement Fund							
732		Expenditures							
733		Other Expenses							
734	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0		
735	90-431-870	Contingency	\$300	\$275	\$275	\$275	\$275		US Bank fee
736			\$300	\$275	\$275	\$275	\$275		
737		Debt Service							
738	90-831-471	Sales tax bonds - principal	\$125,000	\$125,000	\$130,000	\$130,000	\$130,000		
739	90-831-472	Sales tax bonds - interest	\$153,450	\$153,450	\$149,700	\$149,700	\$145,800		
740			\$278,450	\$278,450	\$279,700	\$279,700	\$275,800		
741									
742	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0		Not required voter approved 1% sales tax
743									
744		Capital Outlay							
745	90-931-200	Capital Pavement	\$350,000	\$384,701	\$400,000	\$395,110	\$250,000		
746	90-931-201	Capital Boardwalks	\$100,000	\$44,329	\$50,000	\$46,632	\$50,000		
747	90-931-203	Capital Professional Services	\$25,000	\$4,562	\$25,000	\$5,500	\$25,000		
748	90-931-204	Capital Maintenance	\$50,000	\$0	\$50,000	\$25,000	\$50,000		
749	90-931-202	Greenbelt Maintenance	\$5,000	\$0	\$5,000	\$2,500	\$5,000		
756			\$530,000	\$433,592	\$530,000	\$474,742	\$380,000		
757		Total Expenditures	\$808,750	\$712,317	\$809,975	\$754,717	\$656,075		
758									



To: Mayor Bergquist & Town Trustees
From: Alayna Carrell, Town Clerk
Date: November 10, 2025
Re: **Approval of Special Event Liquor Permit Application & Resolution 48-2025
Grand Arts Council “Comedy Night”**

BACKGROUND:

The Grand Arts Council will host their annual “Comedy Night” on Saturday, December 27, 2025, from 4:00 P.M. to 10:00 P.M. at the Grand Lake Community House, 1026 Park Avenue. The event features two shows produced in coordination with Comedy Works in Denver, scheduled for 5:30 P.M. and 8:00 P.M., with returning comedians John Novosad and Nancy Norton.

Attendees will be admitted on a first-come, first-served basis, with doors opening 30 minutes prior to each show. Alcoholic and non-alcoholic beverages will be available at both performances. Ticketing will be managed through PayPal or the Grand Lake RE/MAX office; no physical tickets will be issued.

The Grand Arts Council has submitted a special event liquor permit application requesting authorization to sell malt, vinous, and spirituous liquors. They have also requested that the \$100 special event liquor permit fee be waived, as they are a non-profit organization.

LEGAL CONSIDERATIONS:

Per C.R.S. 44-5-102, a special event permit may be issued to:

- Organizations that are non-profit in nature and incorporated for social, fraternal, patriotic, political, educational, or athletic purposes;
- Regularly chartered branches, lodges, or chapters of national organizations that are nonprofit;
- Established religious or philanthropic institutions; or
- State institutions of higher education.

Permits may be denied under C.R.S. 44-5-106 if issuance would be injurious to the public welfare due to the nature or location of the event, or past noncompliance by the applicant. Public notice must be posted at the event location at least ten days prior to approval.



FISCAL NOTE:

To date, the Town Board of Trustees has waived \$400.00 in special event liquor license fees. Waiving the \$100 fee for this event would increase that total to \$500.00.

SUGGESTED MOTION:

I move to approve (or deny) the Special Event Liquor Permit application and Resolution 48-2025, setting certain fees for the Grand Arts Council special event “Comedy Night” to be held on December 27, 2025, from 4:00 P.M. to 10:00 P.M. at the Grand Lake Community House, 1026 Park Avenue.

**TOWN OF GRAND LAKE
BOARD OF TRUSTEES
RESOLUTION NO. 48-2025**

**A RESOLUTION SETTING CERTAIN FEES FOR THE GRAND ARTS COUNCIL SPECIAL
EVENT “COMEDY NIGHT” TO BE HELD ON DECEMBER 27, 2025, FROM 4:00 P.M. TO
10:00 P.M., AT THE GRAND LAKE COMMUNITY HOUSE, 1026 PARK AVENUE**

WHEREAS, Grand Arts Council has scheduled a special event, “Comedy Night”, December 27, 2025;
and,

WHEREAS, the fee for a special event liquor permit is set at \$100.00; and,

WHEREAS, the Board of Trustees has the authority pursuant to Colorado State Statute § 31-15-
901 (1) (c) and Section 2-3-2 of the Municipal Code to adopt a resolution waiving the Town fee;
and,

WHEREAS, upon consideration of staff comments and discussion amongst the Board members
themselves, the Board concluded that waiving the special event liquor permit fee is in the best interests of
the Town and its citizens;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF
GRAND LAKE, COLORADO:

THAT, the Board hereby waives the \$100.00 special event liquor permit fee for the Grand Arts Council
special event, “Comedy Night”, to be held December 27, 2025, from 4:00 P.M. to 10:00 P.M. at the
Grand Lake Community House, 1026 Park Avenue.

**DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF
THE TOWN OF GRAND LAKE THIS 10th DAY OF NOVEMBER 2025.**

Votes Approving:
Votes Opposing:
Votes Abstaining:
Absent:

(SEAL)

ATTEST:

Alayna Carrell, Town Clerk

Christina Bergquist, Mayor



MEMORANDUM

Meeting Date: 11/10/2025

To: Town of Grand Lake Board of Trustees
From: Steve Kudron, Town Manager

Re: Severance Agreement regarding Matthew Reed-Tolonen

Trustees:

The Town has recently ended the employment of Matthew Reed-Tolonen. Town Manager proposes that the Board agree to provide Matt a severance of 6-months wages and benefits to be paid at regular pay interval periods through April 2026.

The agreement allows the Town and Matt to leave on amenable terms.

Suggested Motion:

I move to approve the severance agreement and release regarding Matthew Reed-Tolonen.

SEVERANCE AGREEMENT AND GENERAL RELEASE

This SEVERANCE AGREEMENT AND GENERAL RELEASE ("Agreement") is made and entered into by and between the Town of Grand Lake ("Employer"), by and through its Town Manager, and Matthew Reed-Tolonen ("Employee") (collectively referred to as the "Parties") on the terms and conditions set forth below.

WHEREAS, Employee has been employed by Employer since September 2022, and most recently in the position of Public Works Director (the "Employment").

WHEREAS, the Parties have decided that it is in their best interests to terminate the employment relationship for the mutual promises and agreements contained herein, including Employee's agreement to release any and all claims against Employer;

WHEREAS, the Employer has set forth benefits in its Employee Policies and the Employee Policies apply to the Employee;

NOW THEREFORE, in consideration of and exchange for the promises, covenants, and releases contained herein, the Parties mutually agree as follows:

1. **Incorporation of Recitals.** The foregoing recitals are incorporated herein by this reference and are a material part of this Agreement.

2. **Effective Date.**

A. **Effective Date Of Termination.** Employee's termination from all positions Employee holds with Employer shall be effective on October 31, 2025, 2025.

B. **Effective Date Of Agreement.** This Agreement shall become effective on the last date on which it is executed by Employee and Employer ("Effective Date").

3. **Severance Benefits.** In further consideration for this Agreement, Employee shall be entitled to the following severance benefits ("Severance Benefits"):

A. **Severance Payment.** Employer shall pay to Employee his current salary from November 1, 2025 through April 30, 2026 in accordance with the standard practices of payment for Town Employees, including all current benefits and less all customary and required withholdings and deductions (the "Severance Payment"). Employee agrees he has been fully paid for all earned wages, overtime, paid leave, vacation time, benefits, and any other amounts due to him as outlined in the Employment Agreement, and that no further compensation is due to him. Employee further acknowledges and agrees the Severance Payment conforms with the

payment for compensation upon termination detailed in the Employment Policies.

- B. Other Benefits.** Following the Termination Date, Employee may continue coverage at pre-termination levels and expense until April 30, 2026. Employee will receive additional information regarding Employee's and Employee's dependents' right to elect Consolidated Omnibus Budget Reconciliation Act ("COBRA") continuation coverage in a separate letter. Employee understands that Employee will have the opportunity to continue group medical, dental and vision insurance coverage under COBRA. Employee will not receive any Employer contributions to any retirement plans nor will employee accrue vacation time, personal leave time or any other type of paid time off days after November 1, 2025.
- C. Timing and Method of Payments.** Employee will not be entitled to the Severance Benefits provided herein until the occurrence of each of the following: (i) this Agreement is fully executed by the Parties hereto; and (ii) this Agreement becomes effective as provided above. All payments to be made to Employee under this Agreement shall be made by the Employer to the bank account that is on record with the Employer as of the Effective Date via wire transfer or direct deposit unless details for another bank account are communicated in writing by Employee to Employer.

5. Acknowledgments. Employee acknowledges that Employee would not otherwise be entitled to the Severance Payment set forth above were it not for Employee's covenants, promises, and releases set forth hereunder. Employee further acknowledges and agrees that upon receiving the Severance Benefits described above, Employee will have received all wages and other compensation or remuneration of any kind due or owed from Employer, including but not limited to all wages, overtime, or other wage premiums, bonuses, advances, vacation pay, severance pay, and any benefits to which Employee was or may become entitled or eligible.

6. Releases.

- A. Release by Employee.** In further consideration for the undertakings and promises of the Employer as set forth in this Agreement, Employee on Employee's own individual behalf and on behalf of Employee's agents, attorneys, subrogees, subrogers, successors and assigns, hereby unconditionally releases and forever discharges the Employer, and each of the Employer's employees, officers and officials, including its agents, servants, representatives, attorneys, insurance carriers, whether previously or hereafter affiliated in any manner, and the respective predecessors, successors, and assigns of all of the foregoing (collectively referred to hereinafter as "Released Parties"), from any and all claims, demands, actions, causes of action, obligations, charges, damages, liabilities, attorneys' fees, and costs of every kind and nature whatsoever, contingent, or non-contingent, matured or unmatured, liquidated or unliquidated,

whether or not known, suspected or claimed, which Employee had, now has or may claim to have had as of the Effective Date against the Released Parties (whether directly or indirectly) or any of them, by reason of any act or omission whatsoever, concerning any matter, cause or thing, including, without limiting the generality of the foregoing, any claims, demands, causes of action, obligations, charges, damages, liabilities, attorneys' fees and costs relating to, arising out of, or based upon claims of harassment, discrimination, and/or retaliation in violation of local, State or Federal law; all claims of violation of public policy, including a claim for wrongful termination and/or constructive termination of employment; all claims based on tort, including claims for assault, battery, and sexual battery, and/or breach of contract, whether written or oral, express or implied, and any covenant of good faith and fair dealing; any claim for unlawful or unfair business practices; all claims for emotional distress; any and all claims which were or could have been asserted by Employee; and all claims generally relating to Employee's employment with, services rendered to, or on behalf of, the Employer, and the cessation thereof, including any alleged violation of any federal, state, municipal or other governmental statute, public policy, regulation or ordinance, including but not limited to the following: the Civil Rights Acts of 1866, 1964, and 1991, as amended; 42 U.S.C. § 1981; the Fair Labor Standards Act (including the Equal Pay Act); the Employment Retirement Income Security Act, as amended; the ADEA, as amended; the Older Workers Benefit Protection Act ("OWBPA"); the Americans with Disabilities Act; the Family and Medical Leave Act, as allowed by law; the National Labor Relations Act; the Immigration Reform and Control Act; the Colorado Anti-Discrimination Act ("CADA"), the Personnel Files Employee Inspection Right Statute, the Colorado Labor Peace Act, the Colorado Labor Relations Act, the Colorado Equal Pay Act, the Colorado Equal Pay for Equal Work Act, the Colorado Healthy Families and Workplaces Act, the Colorado Minimum Wage Order, the Colorado Genetic Information Non-Disclosure Act, and the Colorado Constitution, including any amendments and their respective implementing regulations, or their state or local counterparts; or under any other federal, state or local civil or human rights law, or under any other local, state, or federal law, regulation or ordinance; or under any public policy, contract or tort, or under common law; or arising under any policies, practices or procedures of the Employer that may be legally waived and released. The identification of specific statutes is for purposes of example only and the omission of any specific statute or law shall not limit the scope of this general release in any manner.

- B. Release by Employer.** Employer hereby releases and forever discharges the Employee of and from any and all claims, demands, actions, causes of action, damages, costs and expenses which Employer or the Employer Released Parties now have or may have by reason of anything occurring,

done or omitted to be done as of or prior to the Effective Date of this Agreement including, but not limited to, any and all claims related to Employee's employment with Employer and the termination of same; provided, however, that notwithstanding anything contained in this paragraph, the Employer and the Employer Releases Parties do not release Employee from (1) any claim related to any breach of this Agreement, including any claim or cause of action to enforce Employer's rights under this Agreement; and (2) any claim which cannot by law be released or which cannot be legally waived by private agreement between Employee and Employer;

7. **Employment References.** The Town Manager or his designee will execute a mutually agreed upon letter of reference concerning Employee. If the Town Manager or Human Resources personnel for Employer is contacted by a prospective employer of Employee, they will confine their responses to the content of such mutually agreed upon letter.

8. **Covenant to Return Employer Property.** Employee hereby represents and warrants that no later than ten (10) days after the Effective Date, Employee will return to Employer all Employer property and documents in Employee's possession.

10. **Confidentiality.** This Agreement may be a public document under the Colorado Open Records Act. Employer agrees that this Agreement, once effective, will not be maintained in Employee's personnel file. Employer agrees to maintain this Agreement in a sealed file in Employer's Town Manager's office so that it is not generally accessible to other employees of Employer. In the event that this Agreement is requested under the Colorado Open Records Act by a third party, Employer will notify Employee as soon as practicable to allow Employee to take whatever legal actions to protect the Agreement from disclosure. If this Agreement is disclosed to the media and published to the general public, Employee and Employer may comment about the Agreement or the circumstances that led to the Agreement without violating the Non-Disparagement or Non-Encouragement covenants set forth below.

11. **Non-Assignment of Rights.** Employee warrants and represents that Employee has not heretofore assigned or transferred to any person not a party to this Agreement any released matter or any part or portion thereof and Employee shall defend, indemnify and hold harmless Employer from and against any claim (including the payment of attorneys' fees and costs actually incurred whether or not litigation is commenced) based on or in connection with or arising out of any such assignment or transfer made, purported or claimed.

12. **Non-Disparagement/Non-Encouragement.** To the maximum extent permitted by law, Employee and Employer agree and promise that Employee and Employer will not undertake any harassing or disparaging conduct directed at the other and will refrain from making any negative, detracting, derogatory, and unfavorable statements about the other. To the maximum extent permitted by law, Employee further agrees and promises that Employee will not induce or encourage claims of discrimination, harassment, retaliation, wrongful discharge, and/or wage and hour violations, or any other claims against Employer. The Employer's covenants under this

paragraph only apply to Employer's Town Manager. Employer agrees to instruct each of the persons who occupy such position on the Employer's restrictions and obligations in this paragraph.

13. Waiver of Recovery. Employee waives any right Employee may have to recover in any proceeding that results from a charge or action filed by Employee or by any other person or entity, including any state or federal agency. For example, Employee waives any right to monetary recovery or reinstatement if a charge or action is successfully brought by Employee, or any other person or entity, including any local, state or federal agency, against any person, entity, or corporation released by this Agreement. Employee's waiver of the right to monetary recovery or reinstatement also applies to any settlement of any charge or action brought by Employee or by any other person or entity, including any state, federal, or local agency.

- 14. Full and Knowing Waiver.** By signing this Agreement, Employee certifies that:
- i. Employee has carefully read and fully understands this Agreement;
 - ii. Employee was advised by the Employer in writing, via this Agreement, to consult with an attorney before signing this Agreement;
 - iii. Employee has consulted with and been represented by an attorney of his choosing in connection with the negotiation and execution of this Agreement to the extent Employee desires to do so;
 - iv. Employee agrees to the terms knowingly, voluntarily and without intimidation, coercion or pressure.

15. Conditions of Breach by Employee or Employer. Employee specifically agrees that Employer's payments to Employee under this Agreement are made in return for Employee's obligations set forth in this Agreement. Employee further agrees that if Employee breaches any of the obligations set forth in this Agreement, or if any of the representations or statements made by the Employee in this Agreement are discovered to be untrue, Employer may stop providing the Severance Benefits and the Employee will return to Employer any portion of the Severance Payment Amount which has been made up to that date. All of the other terms of this Agreement will remain in full force and effect. Employee further agrees that if Employee breaches any of the obligations set forth in this Agreement, such a breach would cause harm to Employer and its business, for which Employer may recover damages. Similarly, should Employer breach the terms of this Agreement, Employee is entitled to enforce the remaining terms of this Agreement and will be entitled to recover damages associated with that breach. In the event of any breach of this Agreement by either party, the non-breaching party must provide notice of the breach within ten days of learning of the alleged breach and give the other party ten business days to cure any breach before bringing a civil action for damages or other relief. The parties agree that this notice and cure provision is a condition precedent to the commencement of any future judicial proceeding. This Agreement shall be interpreted under the laws of the State of Colorado both as to interpretation and performance.

16. Entire Agreement. This Agreement embodies the entire agreement of all the parties hereto who have executed it and supersedes any and all other agreements, understandings, negotiations, or discussions, either oral or in writing, express or implied, between the parties to this Agreement. The parties to this Agreement each acknowledge that no representations, inducements, promises, agreements or warranties, oral or otherwise, have been made by them, or anyone acting on their behalf, which are not embodied in this Agreement; that they have not executed this Agreement in reliance on any representation, inducement, promise, agreement, warranty, fact or circumstance, not expressly set forth in this Agreement; and that no representation, inducement, promise, agreement or warranty not contained in this Agreement including, but not limited to, any purported settlements, modifications, waivers or terminations of this Agreement, shall be valid or binding, unless, following the execution of this Agreement, such a modification is executed in writing by all of the parties to this Agreement. This Agreement may be amended, and any provision herein waived, but only in writing, signed by the party against whom such an amendment or waiver is sought to be enforced.

17. No Admission of Wrongdoing. Employer and Employee both agree that they are not entering into this Agreement because of any wrongdoing or liability of the other party or on the part of any other individual or entity released in this Agreement. It is understood and agreed by the Parties that this Agreement represents a compromise and settlement for various matters and that the promises and payments and consideration of this Agreement shall not be construed as an admission of any liability or obligation by either party to the other party or any other person.

19. Voluntary. This Agreement is executed voluntarily and without any duress or undue influence on the part or behalf of the Parties hereto. The Parties acknowledge that they have had ample opportunity to have this Agreement reviewed by the counsel of their choice and have utilized the benefit of their legal counsel in understanding their obligations under this Agreement.

20. Newly Discovered Facts. The Parties hereby acknowledge that they may hereafter discover facts different from or in addition to those that they now know or believed to be true when they expressly agreed to assume the risk of the possible discovery of additional facts, and they agree that this Agreement will be and remain effective regardless of such additional or different facts. The Parties expressly agree that this Agreement shall be given full force and effect according to each and all of its express terms and provisions, including those relating to unknown or unsuspected claims, demands, causes of action, governmental, regulatory or enforcement actions, charges, obligations, damages, liabilities, and attorneys' fees and costs, if any, as well as those relating to any other claims, demands, causes of action, obligations, damages, liabilities, charges, and attorneys' fees and costs specified herein.

21. General Terms and Conditions.

- A. The section and paragraph headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.
- B. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original Agreement, all of which together shall

constitute one and the same instrument. Facsimile and Portable Document Format (.pdf) reproductions of original signatures shall be binding for the purpose of executing and enforcing this Agreement.

- C. Should any portion, word, clause, phrase, sentence or paragraph of this Agreement be declared void or unenforceable, such portion shall be considered independent and severable from the remainder, the validity of which shall remain unaffected. This Agreement shall not be construed in favor of one party or against the other.
- D. The failure to insist upon compliance with any term, covenant or condition contained in this Agreement shall not be deemed a waiver of that term, covenant or condition, nor shall any waiver or relinquishment of any right or power contained in this Agreement at any one time or more times be deemed a waiver or relinquishment of any right or power at any other time or times.
- C. This Agreement, and all the terms and provisions contained herein, shall bind the heirs, executors, administrators, personal representatives, successors and assigns of each party, and inure to the benefit of each party, and their respective heirs, executors, administrators, personal representatives, agents, directors, officers, employees, servants, successors, and assigns.
- D. Employee acknowledges that Employer is a governmental entity entitled to the protections of the Colorado Governmental Immunity Act, Sections 24-10-101, et seq., C.R.S. ("the Act"). No term or condition of this Agreement shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions of the Act, as applicable now or hereafter amended.

TOWN OF GRAND LAKE

EMPLOYEE

Dated: _____, 2025

Dated: _____, 2025

By: _____
Steve Kudron, Town Manager

By: _____
Matthew Reed-Tolonen



MEMORANDUM

Meeting Date: 11/10/2025

To: Town of Grand Lake Board of Trustees
From: Steve Kudron, Town Manager

Re: Complete Streets Grant Submittal

Trustees:

Recently, the Town learned that it’s grant proposal with the Towns of Winter Park, Fraser and Granby to fund bus service to Grand Lake via the Lift, using SB-230 funds has been approved. This service will provide a new opportunity for visitors to come to Grand Lake and recreate, shop and stay. Details of this service is forthcoming.

Additionally, the effort to provide transportation through Rocky Mountain Park is continuing to develop. With more visitors coming without regular transportation, the Town should consider future planning that will provide useful opportunities for visitors without a car. Staff have identified a potential grant opportunity that will not only develop a plan for these improvements, but it will fund implementation as well.

Grand Lake is developing a project that not only aligns with but exceeds Colorado’s existing mobility and climate policies by creating a test-pilot program in a rural gateway that will serve as a replicable model for small towns and gateway communities statewide—proving that rural areas can lead in equitable, low-carbon mobility innovation.

The planning and policy development phase will evaluate regional transit coordination, develop first-/last-mile solutions, conduct an ADA accessibility audit, and identify tactical urbanism pilot sites. It will also establish a phased implementation framework that integrates land use, tourism mobility, and climate-friendly access to regional destinations such as Rocky Mountain National Park.

A subsequent implementation phase will launch visible improvements, including low-emission shuttle service, shared e-bike networks, and temporary demonstration projects to test designs before permanent investment. Together, these efforts will position Grand Lake as a leader in small-town and

gateway-community mobility innovation, extending the reach of Colorado's policies through actionable, on-the-ground results.

The total combined project cost of \$940,000 will require only a 5% local match (\$47,000), with half of that amount (\$23,500) eligible to be met through in-kind staff time, reducing the Town's direct cash contribution to approximately \$23,500.

An overview of the scope of the project is included for your review

Suggested Motion:

I move to direct the manager to move forward with the Complete Streets grant application

Preliminary Scope of Work

Project Proposal

Planning Phase – Mobility and Accessibility Strategy

Estimated Cost: \$400,000

The Town will prepare a **Mobility and Accessibility Strategy** that builds on existing Comprehensive Plan targets, including improved trail and visitor hub connectivity for all forms of transit, including Off-Highway Vehicles to operationalize the new Complete Streets and Regional Mobility Policy and guide tangible, near-term improvements in Grand Lake’s multimodal network. This effort will not only align with but **go beyond Colorado’s state-level mobility and climate policies**—such as the Colorado Department of Transportation’s (CDOT) Complete Streets Policy Directive and the Colorado Energy Office’s electrification goals—by piloting scalable, rural-specific approaches that can inform future statewide practices.

The planning effort will:

- **Complete Streets and Regional Mobility Policy** task will include the development of a policy that integrates various transportation corridors and nodes, such that Off-Highway Vehicles, automobiles, pedestrians, and bicycles coordinate in a more functional manner, with minimal impacts to infrastructure, including trails, trailheads, parking, boardwalks, sidewalks, and roads.
- **Assess and enhance multimodal access** to regional bus routes and inter-city shuttles connecting Grand Lake with Granby, Fraser, and Winter Park, identifying opportunities for coordinated schedules, shared stops, and joint branding. This approach expands upon CDOT’s Bustang Outrider network by introducing a **localized microtransit layer** that demonstrates how small mountain communities can bridge the “last 10 miles” gap often unaddressed in state programs.
- **Develop first-/last-mile strategies** for visitors and residents exiting passenger rail or bus services, focusing on safe, convenient, and climate-friendly connections through local shuttles, carshare, bike/e-bike rentals, and improved pedestrian corridors. These strategies will go beyond the Colorado Department of Local Affairs’ (DOLA) existing rural transit toolkits by embedding tourism mobility and recreation access—elements typically outside state transportation frameworks.
- **Develop an integrated regional mobility strategy** linking Grand Lake, Rocky Mountain National Park, the Columbine Lake community, and the Shadow Mountain unincorporated area. This will include potential partnerships with the Grand Lake Recreation District and other extra-municipal entities to align trail, transit, and recreation access. The initiative will model how **multi-jurisdictional partnerships** can extend beyond statutory town limits—an innovation not yet fully explored under current state policy.
- **Conduct a comprehensive ADA accessibility audit** of the Town’s sidewalks, crossings, and transit facilities to guide universal access improvements, setting a

higher local standard than the minimum ADA compliance frameworks used in state projects.

- **Evaluate future development patterns and create Transportation Demand Management (TDM) strategies** ensuring new developments support shared mobility, trail access, and reduced parking demand. This will advance beyond Colorado’s Greenhouse Gas (GHG) Rule implementation by integrating **land-use-based emission reduction strategies** in a small-town and tourism context.
- **Engage the community through workshops, mapping activities, and surveys** to identify key needs for residents, workers, and visitors who rely on non-automobile travel. Grand Lake’s approach will go beyond the outreach practices typically used in state planning efforts by incorporating **seasonal worker perspectives and tourism-based travel behaviors**.
- **Identify priority demonstration sites for tactical urbanism pilot projects** to test low-cost improvements such as temporary curb extensions, parklets, shuttle stop upgrades, and pedestrian safety measures—advancing the “test before you build” approach encouraged under Colorado’s Main Streets program to a regional, multimodal scale.

The plan will conclude with a **Phased Implementation Strategy** detailing cost estimates, funding sources, partnerships, and operations plans for shuttle and shared mobility systems. The framework will serve as a **replicable model for other rural gateway communities** statewide and across the Mountain West.

Implementation Phase – Pilot Mobility Network & Demonstration Projects **Estimated Cost: \$540,000**

Building upon the planning work, the implementation phase will launch visible, measurable improvements that expand access, safety, and connectivity throughout Grand Lake and the broader region.

Implementation activities will include:

1. **Implementation Outreach and Promotional Strategy – \$350,000**
 - Develop a promotional strategy that includes a logo, website, and outreach materials to
 - Establish and implement wayfinding and signage for key transportation nodes.
2. **Tactical Urbanism Demonstration Projects – \$40,000**
 - Implement temporary, low-cost mobility pilots such as pop-up crosswalks, protected bike lanes, wayfinding murals, and modular seating at shuttle stops.
 - Use demonstrations to test design concepts before permanent investment.
 - Engage residents and visitors through volunteer-based implementation events.
3. **Shared Bike and E-Bike Network – \$100,000**
 - Establish a public bike and e-bike share system with docking stations at key mobility hubs, lodging areas, and shuttle stops.

- Integrate payment and information systems with shuttle service for seamless multimodal trips.
 - Provide adaptive bikes for users with disabilities, positioning Grand Lake as a **statewide leader in inclusive micromobility access**.
4. **Monitoring, Evaluation, and Expansion Strategy – \$50,000**
- Collect data on shuttle ridership, bike share use, and mode shift impacts to **inform statewide benchmarking** for small community mobility programs.
 - Evaluate performance and refine future service plans.



MEMORANDUM

Meeting Date: 11/10/2025

To: Town of Grand Lake Board of Trustees
From: Steve Kudron, Town Manager

Re: Marina Boat Purchases

Trustees:

Last year the Town Marina purchased a new boat without selling any others. The purchase was made through the Denver Bennington dealer, Elevated Boats.

For 2026, the Marina Manager is wishing to replace the two most used boats in the fleet and sell one of the Crestliners. He then would like to see the fleet of small pontoons (the most used) be increased to three and the Crestliners be reduced by one. This would allow for a more efficient use of hourly rates to increase revenue and maintain a useful fleet. The Crestliner is posted for sale. The small pontoons have a trade value of \$10,000 ea.

The new pontoon boats are regularly priced \$42,500. He is offering them for \$39,750 ea. The boats priced are Bennington 188S

The Board should decide whether to purchase one two or three new boats for the year 2026. Including three boats purchased, the 2026 budget reflects a positive balance increase \$17,673.

Suggested Motion:

I move to recommend _____ Bennington 188S boats be budgeted for 2026.

