



GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING AGENDA

Monday, August 26, 2024 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/86956554675>

You can also dial in using your phone.

United States: 719 359 4580

Access Code: 869 5655 4675

WORK SESSION 4:30 PM

1. Call to Order
2. Roll Call
3. Conflicts of Interest
4. Items of Discussion
 - [A.](#) 2025 Budget Draft
 - [B.](#) Dark Sky Ordinance Discussion

EVENING MEETING 6:00 PM

1. Call to Order
2. Pledge of Allegiance
3. Announcements
4. Roll Call
5. Conflicts of Interest
6. Manager's Report
 - [A.](#) August 26, 2024
7. Public Comments (Limited to 3 Minutes)
- H. Consent Agenda
 - [1.](#) Meeting Minutes August 12, 2024
 - [2.](#) Accounts Payable August 26, 2024
9. Financial Review
 - [A.](#) June Sales Tax & July Financials
10. Items of Discussion
 - [A.](#) Consideration of Resolution 52-2024, Adopting the Town of Grand Lake Municipal Lands Master Plan
 - [B.](#) Butler Snow Engagement as Special Counsel for General Financing Advice
 - [C.](#) Consideration of Resolution 53-2024, Setting Certain Fees for Shadowcliff Mountain Lodge's Special Event, Shadowcliff Artist Residency Showing
11. Future Items for Consideration
12. Mayor's Report
13. **EXECUTIVE SESSION PURSUANT TO C.R.S § 24-6-402(4)(e) FOR THE PURPOSES OF DETERMINING POSITIONS RELATIVE TO MATTERS THAT MAY BE SUBJECT TO NEGOTIATIONS, DEVELOPING STRATEGY FOR NEGOTIATION, ANE/OR INSTRUCTING NEGOTIATORS AND ALSO PURSUANT TO C.R.S. Section 24-6-402(4)(a) TO DISCUSS POSSIBLE ACQUISITION OF REAL OR PERSONAL PROPERTY. THE MATTER TO BE DISCUSSED IS THE ARTSPACE PROJECT, POTENTIAL PROPERTY ACQUISITION, CHAMBER OF COMMERCE CONTRACT, ROCKY MOUNTAIN WOODEN BOAT AND FOLK SCHOOL MOBILE COMMUNITY WORKSHOP LOCATION SITE REVIEW.**
14. Adjourn Meeting



MEMORANDUM

Meeting Date: 8/26/2024

To: Town of Grand Lake Board of Trustees
From: Guy Patterson, Town Manager & Heike Wilson, Treasurer

Re: 2025 Budget Draft

Work Session Item

We are sharing the 2025 budget draft for your review and feedback ahead of the budget workshop scheduled on September 23rd. Your input is essential as we work together to finalize a budget that meets our community’s needs. This is an initial draft. We expect adjustments to be made both before and after the workshop. This also fulfills CRS 29-1-105 requirements which reads: “...No later than October 15 of each year, the person appointed to prepare the budget shall submit such budget to the governing body...”

The budget is primarily based on the 2024 budget, year-to-date estimates and known expenses. We anticipate sales tax revenues to remain flat for 2025 except for additional revenues anticipated from the sale of retail marijuana. We are waiting for the new store to give us anticipated revenues for adjustment of revenues. Property tax calculations are based on the Mill Levy’s preliminary assessed property values from Grand County. Each department has researched and proposed their budget with some modifications by the Town Manager.

Guiding Budget Documents

The Town budget is guided in general by Colorado State Statute, the Colorado Constitution (most importantly Article X Revenue, Section 20. The Taxpayer's Bill of Rights), and the Town Code and pertinent Town ordinances.

State Statute provides guidance on the timing and requirements of a municipal budget. For example, the budget calendar attached to this memo is set by statute. It ensures that the processes of the municipality, county and state all work together to produce and ratify budgets set to a calendar year.

Article X, Section 20 of the State Constitution, commonly referred to as TABOR (Taxpayers Bill of Rights) was written and promoted by former Colorado State Representative Douglas Bruce and approved by Colorado voters in 1992. It informs and guides the budget process by placing various constraints through its definition of terms, its outlining of election processes for tax increases; its requirement of emergency reserves; along with spending and revenue limits.

According to the Denver-based Bell Policy Center, “de-Brucing” is the act of eliminating the government spending limit and allowing that government to retain and spend all the revenue it collects under existing tax rates. On November 9, 1994, the voters of Grand Lake voted to “de-Bruce.” While this affected the spending and revenue requirements of TABOR, it left in place all other constraints.

At the local level, the Town code outlines the budget process in Chapter 4, Article One including the definition of the Town’s calendar year budget, annual budget, annual appropriations, publication of financial statements, deposits and investments and the annual audit. Chapter 2 discusses the roles of both the town manager (Article 7) and Town Treasurer (Article 10) in the preparation and management of the Town’s budget process and implementation.

Also at the local level are two ordinances and one resolution passed by the Town Board of Trustees that established enterprises for water, pay-as-you-throw (PAYT), and the marina. As defined in TABOR, an enterprise “...means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined...” This 10% threshold simply means that no more than 10% of a town enterprise’s revenue can come from transfers from the general fund. For example, if the Pay-As-You-Throw enterprise was budgeted to receive \$10 in annual revenue from users, it can’t receive more than \$1 in transfers in from the Town general fund or it will lose enterprise status.

Water

On December 14, 1992, the Grand Lake Board of Trustees passed Resolution No. 8-1992, “...recognizing the Grand Lake Water Department as an “Enterprise” under the provisions of Article X, Section 20, Colorado Constitution...” The resolution goes on to state that “...the Board of Trustees believes the Town is authorized to issue bonds on behalf of the water department, payable from the funds collected by the water department generated from the providing of water and water service to various users...”

Pay-As-You-Throw

On July 26, 2010, the Grand Lake Board of Trustees approved Ordinance 10-2010 creating the Pay-As-You-Throw enterprise. The ordinance defined PAYT facilities as “any one or more of the various facilities, structures or devices used in the operation of PAYT Enterprise, including, without limitation, facilities for the collection of household trash.” e

Section 3 enumerates various powers decreed to the enterprise. Most notably, 3(a) explains that the enterprise is able to “...acquire by gift, purchase, lease or exercise of the right of

eminent domain, construct, reconstruct, improve, better and extend PAYT Facilities, wholly within or wholly without the Town or partially within and partially without the Town, and acquire in the name of the Town or by gift, purchase, or the exercise of the right of eminent domain lands, easements, and rights in land in connection therewith..." In essence, PAYT can be located anywhere.

3(h) states the enterprise can "...enter into and perform contracts and agreements with other governmental entities and enterprises for or concerning the planning, construction, lease, or other acquisition and the financing of PAYT Facilities and the maintenance and operation thereof..." This means PAYT can partner with other refuse providers to maximize gain.

Finally, and perhaps most important for budgetary considerations, 4(a) states, "...the PAYT Enterprise, through its governing body, is authorized to issue bonds or other obligations payable solely from the revenues derived or to be derived from the functions, services, benefits, or facilities of the PAYT Enterprise or from any other available funds of such Enterprise..." The enterprise can enter a multi-year fiscal obligation without having to go the citizens for a vote.

While the ordinance calls out other powers and responsibilities for PAYT, these three sections should be kept in mind when discussing future needs for the handling of refuse in Grand Lake and associated budgetary aspects.

Marina

On December 11, 2006, the Grand Lake Board of Trustees approved Ordinance 28-2006 concerning the Grand Lake Marina and created an enterprise of the Town in connection therewith. Again, while this ordinance details the powers and limitations of the Marina, including the ability to issue revenue bonds, the section most germane to the budget discussion is found in Section 1. Definitions. It is made clear that, "Marina Facilities means any one or more of the various facilities, structures, or devices used in the operation of the Grand Lake Marina, including, without limitation, facilities for the launching, mooring, maintenance, rental, repair and storage of watercraft of all kinds..."

The Board will notice staff has taken this definition at face value and items which might have previously been paid out of the Marina Enterprise, such as fireworks and Zambonis, will now be accounted for in other funds. If the Board would like to continue funding such items out of the Marina Enterprise then, on advice of the Town's auditor, staff will insist the budget show a transfer of funds out of the enterprise and into the General fund where the expenses will be reflected.

Summary of Proposed budget Adjustments and Strategic Direction for 2025 Budget:

General Expenditure related to all funds

CIRSA has preliminarily notified its members that property Ins and auto physical deductibles are expected to increase from \$1K to \$5K. Staff has budgeted accordingly. Workman’s Compensation 2025 quote will be sent in mid-September. These line items will be updated once quotes are received.

Employee health Insurance quotes are received by October, amounts will be updated then.

Wages will be based on two components. One will be a cost-of-living increase that will be a half percent higher than the November 2024 Boulder/Denver CPI. The other will be up to a 2% merit increase distributed based on performance.

The salary ranges and deposit fee schedule will be approved as part of a single packet alongside the budget. Salary ranges will stay the same. Deposit and fee schedules are being modified and will be presented September 23rd with the budget packet.

General Fund -Revenue

10-311-100 Property Tax – For several years, the Town has implemented a temporary mill levy rate reduction of 2.597. If we choose to revert to the full 9.409 mills, property tax revenue will increase by \$204,428. This adjustment would result in an additional \$174 in property taxes for a property valued at \$1 million.

10-311-161 Marijuana Tax - Since this business is the first of its kind in our area, we're unsure of what to expect and have asked Verts for their projected sales and opening date. This item is expected to be updated later.

10-355-130 Grand County Road & Bridge 10-335-200 Highway User Tax Fund will be updated once estimates are received.

10-334-900 Grants – Space to Create project is not included in this draft of the 2025 budget as we are still in the process of gathering information. More information should be available before the final document is approved by the Board of Trustees.

10-355-130 Grand County Road & Bridge 10-335-200 Highway User Tax Fund will be updated once estimates are received.

General Fund – Expenditures

10-414-211 – 10-414-319 Greenways Committee -The line items for Hilly Lawn will be consolidated into one line item to simplify both the budget and contract. 10-414-211, 10-414-238, 10-414-319.

10-413-870 – Board Contingency had budgeted funds for community picnic & pumpkin patch which will be moved to 10-415-885 Town Events. GLC events has also been moved here. Other 2025 events will be discussed later.

10-413-999 TABOR Emergency Reserve – We have added this line item to the budget for Council to recognize this requirement as a part of the budget. This requirement does show in the balance sheet of the financial statements.

10-415-346 Website Hosting Services. We have budgeted \$15K for the new ADA compliance requirements.

10-415-351 Legal Services. We have budgeted \$55K for legal services in anticipation of legal counsel to be present during board meetings.

10-415-721 – 10-415-880 Marketing - The line items for the Chamber will be consolidated into one line item to simplify both the budget and contract. Contract negotiations still to come. Consolidated 10-415-721,722,724,870,880.

10-415-800 Attainable Housing Expense. These expenses relate to the water and sewer taps at Mary Drive, the Town’s designated attainable housing parcels. The approximate annual cost is \$17K. We also collect an attainable housing fee during the permit process for new or additional square footage builds. YTD, we have collected \$7,532 as of mid-August. The current balance in the Attainable Housing Fund (AHF) is \$282,006. At year-end, we will deduct the AHF expenses from the AHF revenue and recalculate the fund balances. Based on current figures, this will result in a fund balance of \$272,538 a reduction of \$9,468.

10-421-314 & 10-421-339 Dispatch and Sheriff’s Contract. These numbers may be updated following contract negotiations. Currently, based on the 2019 Sheriff’s Contract, we are responsible for an equipped sheriff’s vehicle estimated at \$60K. The vehicle will be transferred to the town at the end of 2027.

10-431-236 Misc. Bridge Work – We have budgeted \$50k for bridge staining that happens every 5 years. Last staining cost \$15K per bridge.

10-431-400 Winter Lights -BOT has discussed giving grants to main street businesses to have lights. The estimated cost for this additional contract is for \$56,250. We are seeking discussion and direction on how to proceed.

10-450-237 GLC Building Maintenance. \$10K was budgeted for light replacements and other maintenance.

10-450-871 GLC Events Expenses has been moved to 10-415-885 Town Events.

Line 411 & 412 Fireworks – Fireworks will be moved back to the general fund from the Marina fund see ordinance 28-2006. How many firework shows do you want? 4th of July, Buffalo Days & NYE? Buffalo Days Fireworks were not utilized this year. Do you want to include Constitution Week fireworks?

10-915-922 & 10-915-923 Admin & Town Hall Capital. We have not budgeted any capital improvements for 2025 for Town Hall.

10-931-910 Capital Equipment Purchase. Public works has requested \$150K for purchase of a compact truck, water truck and replace John Deere with articulating tractor each estimated at \$50K.

Water Fund

20-430-354 System Analysis/Eng & Survey. \$25K is for GIS for water line mapping. \$5K for required engineering.

Marina Fund

40-344-200 Sale of Assets. Marina will sell 2 pontoon boats for \$40K that will be replaced by 2 new pontoon boats.

40-460-110 Gross Wages – Marina PT/Seasonal. We have increased this line item in anticipation of hiring more seasonal staff to continue through the end of season.

40-460-330 Bank/Credit Card Fees. Currently the marina covers the cost of credit card fees that are charged as a part of accepting credit cards for payment. Once the Marina is utilizing the Civic Rec system the credit card fees will be passed on to the customer.

40-460-515 Engineering/Survey. \$5K was budgeted for engineering for a new seawall and dock system.

40-460-750 & 40-460-880 Fireworks & Ice Rink Expenses. This has been moved back to the General Fund. See ordinance 28-2006.

40-960-610 Capital Equipment. The Marina has requested to replace two pontoons boats with new ones, at an estimated cost of \$100K. The plan includes selling two used boats for a total of \$40K.

40-960-995 Facilities Improvements. The Marina has requested \$100K to replace the doors on the dock.

PAYT Fund

Line 643 is a new line-item Sales Tax Collected. This line item shows the breakout of sales tax collected during the sale of direct sales for PAYT bags. Previously this amount was collected as part of the total PAYT bag sales then broken out when sales tax remittance is due in October.

50-970-751 Site Improvements. We have budgeted \$20K to move the PAYT site.

Capital Improvement Fund (CIF)

90-931-200 through 90-931-202 Capital Outlay. We have budgeted \$530K of capital for roads & boardwalks. According to our bond agreement, we must maintain a minimum balance of \$280,500 in the fund. Additionally, annual bond P&I payments are just under \$300K.

Attachments:

- 2025 budget calendar
- 1994 Grand Lake Debrucing language
- Article 10, Section 20 Colorado Constitution
- Water Enterprise Resolution
- PAYT Enterprise Ordinance
- Maria Enterprise Ordinance
- 2025 budget draft
- Mill Levy increase examples
- Certification of Valuations by County Assessor



TOWN OF GRAND LAKE

2025 BUDGET CALENDAR

Required Date	Board Meeting	Action	C.R.S. Cite
<u>2024</u>			
Aug 25		Assessor sends preliminary Certification of Values	39-5-121(2)
Oct 15	Aug 26th Sept. 23rd	Budget Officer submits proposed budget to Board of Trustees (BOT) BOT Workshop for budget BOT sets Public Hearing for Nov. 11th	29-1-105
Sep 19		BOT publishes “Notice of Budget”	29-1-106(1)
	Nov. 11	Budget Public Hearing	
	Nov. 25	Board of Trustees adopts 2024 Budget Prepare: Budget Adoption Resolution Appropriation Resolution Property Tax Levy Resolution	
Dec 10		Assessor sends Final Certification of Values	39-1-111(5)
Dec 15		Certify mill levy to Board of County Comm. BOT must adopt budget <u>prior</u> to certification of mill levy	29-1-108(2),(3)
<u>2025</u>			
Jan 31		Certified copy of budget to Division of Local Government	29-1-113(1),(3)
June 30	May 12	2024 Audit submitted to Board of Trustees	29-1-606(1)(a)
July 31		Audit submitted to State Auditor	29-1-606(3)



September 7, 1994

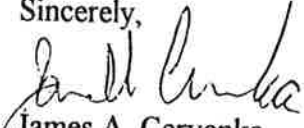
Sara L. Rosene
Grand County Clerk and Recorder
P.O. Box 120
Hot Sulphur Springs, CO 80451

This is to certify the exact and final ballot contents of the question to be placed on the November 8, 1994 ballot for the Town of Grand Lake. This question was approved by the Grand Lake Board of Trustees at a regular meeting held on August 22, 1994. Resolution Number 7-1994, copy attached, adopted the wording of the question, which follows:

Without increasing or adding any taxes of any kind, shall the Town of Grand Lake, Colorado, be permitted to collect, retain and expend the full proceeds of the Town's fees, revenues and non-federal grants and to spend such revenue for debt service, municipal operations, capital projects and any other lawful municipal operations, notwithstanding any state restriction on fiscal year spending, including without limitation the restrictions of Article X, Section 20 of the Colorado Constitution from the date of January 1, 1994 and thereafter?

YES
NO

If you have any questions, please call.

Sincerely,

James A. Cervenka,
Town Clerk

TOWN OF GRAND LAKE

ORDINANCE 10-2010

AN EMERGENCY ORDINANCE CONCERNING A PAY-AS-YOU-THROW (“PAYT”) TRASH SERVICE, AND CREATING AN ENTERPRISE OF THE TOWN IN CONNECTION THEREWITH.

WHEREAS, the Town of Grand Lake (the “Town”) is a Colorado municipal corporation; and,

WHEREAS, the Town of Grand Lake has experienced code enforcement issues with illegal dumping and with wildlife knocking over or otherwise scattering garbage in Town; and,

WHEREAS, the large 2nd homeowner population in Grand Lake currently has few options when it comes to disposing of their garbage; and,

WHEREAS, a centralized, Pay As You Throw (PAYT) facility will provide an affordable way to dispose of occasional waste, in a bear resistant container; and,

WHEREAS, efforts to contract for PAYT with a private enterprise through a competitive bidding process were unsuccessful; and,

WHEREAS, the Town has determined that the establishment of a pay-as-you-throw (“PAYT”) trash service should be available as soon as possible; and,

WHEREAS, the Grand Lake Board of Trustees has determined that it is in the best interests of the Town and its inhabitants that the Town operate the PAYT trash service as an enterprise of the Town within the meaning of Article X, Section 20 of the Colorado Constitution;

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO AS FOLLOWS:

Section 1. Definitions.

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

“Grant” means any direct cash subsidy or other direct contribution of money from the State of Colorado or any local government in the State which is not required to be repaid. The term “grant” does not include;

- (a) Any indirect benefit conferred upon the PAYT Enterprise from the State or any local government in the State;

(b) Any revenues resulting from rates, fees, assessments, or other charges imposed by the PAYT Enterprise for the provision of goods or services by such enterprise; or

(c) Any federal funds, regardless of whether such federal funds pass through the State or any local government in the State prior to receipt by the PAYT Enterprise.

“*PAYT Enterprise*” means the pay-as-you-throw trash service business owned by the Town, which business receives under ten percent of its annual revenues in grants from all state and local governments combined and which is authorized to issue its own revenue bonds pursuant to this Ordinance or other applicable law.

“*PAYT Facilities*” means any one or more of the various facilities, structures or devices used in the operation of the PAYT Enterprise, including, without limitation, facilities for the collection of household trash.

Section 2. Finding and Determination Regarding PAYT Enterprise.

By virtue of the Colorado Constitution and statutes, the Town has the power to construct, condemn and purchase, acquire, lease, add to, maintain, conduct and operate public facilities, for its own use and the use of its citizens, and to legislate upon, provide, regulate, conduct, and control the issuance, refunding and liquidation of all kinds of municipal obligations. Accordingly, the Town Board of Trustees finds and determines that the Town shall provide PAYT Facilities by means of an enterprise, as that term is defined by Colorado State law. The Town Board of Trustees further declares its intent that the Town’s PAYT Enterprise be operated and maintained so as to exclude its activities from the application of Article X, Section 20 of the Colorado Constitution.

Section 3. Powers.

In addition to any of the powers it may have by virtue of any of the applicable provisions of state law, the Town Ordinance, and the Town Code, the PAYT Enterprise shall have the power under this Ordinance to:

(a) Acquire by gift, purchase, lease, or exercise of the right of eminent domain, construct, reconstruct, improve, better and extend PAYT Facilities, wholly within or wholly without the Town or partially within and partially without the Town, and acquire in the name of the Town by gift, purchase, or the exercise of the right of eminent domain lands, easements, and rights in land in connection therewith;

(b) Operate and maintain PAYT Facilities for its or the Town’s own use and for the use of public and private consumers and users within and without the territorial boundaries of the Town;

(c) Accept in its own name or the name of the Town federal funds under any federal law in force to aid in financing the cost of engineering, architectural, or economic investigations or studies, surveys, designs, plans, working drawings, specifications, procedures, or other action preliminary to the construction of PAYT Facilities;

(d) Accept in its own name or the name of the Town federal funds under any federal law in force for the construction of necessary PAYT Facilities;

(e) Enter into joint operating agreements, contracts, or arrangements with consumers concerning PAYT Facilities, whether acquired or constructed by the PAYT Enterprise or the consumer, and accept grants and contributions from consumers for the construction of PAYT Facilities;

(f) Prescribe, revise, and collect in advance or otherwise, from any consumer or any owner or occupant of any real property connected therewith or receiving service therefrom, rates, fees, tolls, and charges or any combination thereof for the services furnished by or the direct or indirect use of PAYT Facilities; in anticipation of the collection of the revenues from the operation of PAYT Facilities, issue revenue bonds to finance in whole or in part the cost of acquisition, construction, reconstruction, improvement, betterment, or extension of the PAYT Facilities;

(g) Pledge to the punctual payment of the bonds and interest thereon all or any part of the revenues of the PAYT Facilities including the revenues of improvements, betterments, or extensions thereto hereafter constructed or acquired, as well as the revenues from existing PAYT Facilities;

(h) Enter into and perform contracts and agreements with other governmental entities and enterprises for or concerning the planning, construction, lease, or other acquisition and the financing of PAYT Facilities and the maintenance and operation thereof;

(i) Make all contracts, execute all instruments, and do all things necessary or convenient in the exercise of the powers granted in this section or elsewhere in Colorado law, the Town Ordinances or Code, or this Ordinance or in the performance of its covenants or duties or in order to secure the payment of its bonds if no encumbrance, mortgage, or other pledge of property, excluding any pledged revenues, of the PAYT Enterprise or Town is created thereby, and if no property, other than money, of the PAYT Enterprise or Town is liable to be forfeited or taken in payment of the bonds, and if no debt on the credit of the PAYT Enterprise or Town is thereby incurred in any manner for any purpose; and

(j) Issue revenue refunding bonds pursuant to this Ordinance or other applicable law to refund, pay, or discharge all or any part of its outstanding bonds issued under this Ordinance or under any other law, including any interest thereon in arrears or about to become due, or for the purpose of reducing interest costs, effecting a change in any particular year in the principal and interest payable thereon or in the related rates to be charged, effecting other economies, or modifying or eliminating restrictive contractual limitations appertaining to the issuance of additional bonds or to any PAYT Facilities.

Section 4. Revenue Bonds.

(a) In accordance with and through the provisions of this section, the PAYT Enterprise, through its governing body, is authorized to issue bonds or other obligations

payable solely from the revenues derived or to be derived from the functions, services, benefits or facilities of the PAYT Enterprise or from any other available funds of such Enterprise. Such bonds or other obligations shall be authorized by ordinance, adopted by the governing body of the PAYT Enterprise in the same manner as other ordinances of the Town. Such bonds or other obligations may be issued without voter approval provided that, during the fiscal year of the Town preceding the year in which the bonds or other obligations are authorized, the PAYT Enterprise received under ten percent of its annual revenue in Grants or, during the current fiscal year of the Town, it is reasonably anticipated that such Enterprise will receive under ten percent of its revenue in Grants. Nothing in this Section shall be construed so as to require voter approval where such approval is not otherwise required by the constitution and laws of the State of Colorado or the Town Code or Ordinances.

(b) The terms, conditions, and details of the bonds or other obligations and the procedures related thereto shall be set forth in the ordinance authorizing the bonds or other obligations and shall, as nearly as may be practicable, be substantially the same as those provided in C.R.S. §§ 31-35-401 et seq., relating to water and sewer revenue bonds, except that the purposes for which the bonds are issued shall not be so limited and except that the bonds or other obligations may be sold at public or private sale in accordance with the provisions of the Town Code. Each bond, note, or other obligation issued under this Section shall recite in substance that the bond, note, or other obligation, including the interest thereon, is payable from the revenues and other available funds of the PAYT Enterprise pledged for the payment thereof. Notwithstanding any other provision of law to the contrary, such bonds or other obligations may be issued to mature at such times as are authorized by the principal amount thereof, all as shall be determined by the governing body of the PAYT Enterprise. Notwithstanding anything in this Section to the contrary, for short term notes or other obligations maturing not later than one year after the date of issuance thereof, the governing body of the PAYT Enterprise may authorize enterprise officials to fix principal amounts, maturity dates, interest rates, and purchase prices of any particular issue of such short term notes or obligations, subject to such limitations as to maximum term, maximum principal amount outstanding, and maximum net effective interest rates as the governing body of the PAYT Enterprise shall prescribe. Refunding bonds of the PAYT Enterprise shall be issued as provided in C.R.S. §§ 11-56-101 et seq. The powers provided in this Section to issue bonds or other obligations are in addition and supplemental to and not in substitution for the powers conferred by any other law, and the powers provided in this section shall not modify, limit, or affect the powers conferred by any other law either directly or indirectly. Bonds, notes, or other obligations may be issued pursuant to this section without regard to the provisions of any other law. Insofar as the provisions of this section are inconsistent with the provisions of any other laws, the provisions of this section shall control with regard to any bonds lawfully issued pursuant to this section.

(c) Any pledge of revenue or other funds of the PAYT Enterprise shall be subject to any limitation on future pledges thereof contained in any ordinance of the governing body of the PAYT Enterprise or of the Town authorizing the issuance of any outstanding bonds or other obligations of the PAYT Enterprise or the Town payable from the same source. Bonds or other obligations separately issued by the Town and the

PAYT Enterprise but secured by the same revenues or other funds shall be treated as having the same obligor and as being payable in whole or in part from the same source.

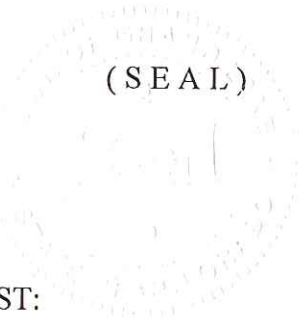
Section 5. Governing Body.

For all purposes under the Town Code and Ordinances and this Ordinance, the governing body of the PAYT Enterprise shall be the Town Board of Trustees. All provisions of the Town Code and ordinances which govern the provision of PAYT Facilities shall be administered and enforced by the PAYT Enterprise.

Section 6. Effective Date.

The Board of Trustees hereby finds, determines, and declares that an emergency exists and that this Ordinance is necessary for the immediate preservation of public property, health, welfare, peace or safety. The adoption of this Ordinance on an emergency basis is necessary in order to create the PAYT Enterprise immediately so that the household trash collection service is in operation and available to consumers before the end of the summer season. The Board of Trustees further determines that the adoption of this Ordinance as an emergency ordinance is in the best interest of the citizens of the Town of Grand Lake. Therefore, this Ordinance shall be effective immediately upon its approval by the Board of Trustees. The Board of Trustees further finds and determines that the PAYT program should begin operation on August 1, 2010.

DULY MOVED, SECONDED AND ADOPTED AS AN EMERGENCY ORDINANCE BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 26TH DAY OF JULY, 2010.



Votes Approving: 6
Votes Opposing: 0
Votes Abstaining: 0
Absent: 1

ATTEST:

TOWN OF GRAND LAKE

Ronda Kolinske
Ronda Kolinske
Town Clerk

Judy M. Burke
Judy M. Burke
Mayor

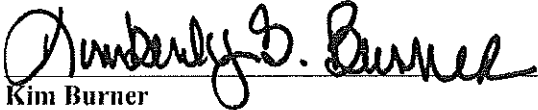
Ad Name: 5361271A
Customer: GRAND LAKE, TOWN OF
Your account number is: 1095579

PROOF OF PUBLICATION
MIDDLE PARK TIMES

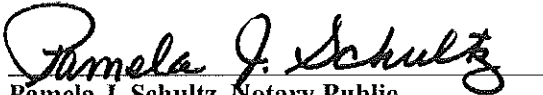
I, Kimberly S. Burner, do solemnly swear that I am the publisher of the Middle Park Times, that the same is a weekly newspaper printed, in whole or in-part, and published in the County of Grand, State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and interruptedly in said County of Grand for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement, that said newspaper has been admitted to the United States mail as second-class matter under the provisions of the act of March 3, 1879, or any amendment thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

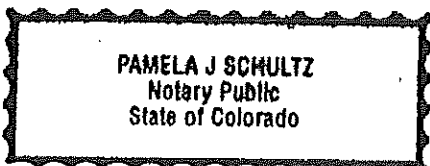
That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said daily newspaper for the period of 1 consecutive insertions; and that the first publication of said notice was in the issue of said newspaper dated 7/29/2010 and that the last publication of said notice was dated 7/30/2010 in the issue of said newspaper.

In witness whereof, I have here unto set my hand this day, 08/09/2010.


Kim Burner
Publisher

Subscribed and sworn to before me, a notary public in and for the County of Eagle, State of Colorado this day 08/09/2010.


Pamela J. Schultz, Notary Public
My Commission expires: November 1, 2011



NOTICE OF ADOPTION OF ORDINANCE

Please take notice that, on July 26, 2010 the Board of Trustees for the Town of Grand Lake, Colorado, approved and adopted an ordinance entitled:

ORDINANCE NO. 10-2010

AN EMERGENCY ORDINANCE CONCERNING A PAY-AS-YOU-THROW ("PAYT") TRASH SERVICE AND CREATING AN ENTERPRISE OF THE TOWN IN CONNECTION THEREWITH

This ordinance took effect immediately after passage and adoption as provided by law. A copy of this ordinance in full is available for public inspection on the Town's website, www.townofgrandlake.com, or at the Town Hall, 1026 Park Avenue, Grand Lake, Colorado, during regular business hours. Published in the Middle Park Times July 29, 2010 (5361271)

Document: Colo. Const. Art. X, Section 20

Colo. Const. Art. X, Section 20

Copy Citation

Current and final through all legislation from the 2023 Regular Session

[Colorado Revised Statutes Annotated](#) [Constitution of the State of Colorado](#) [Article X](#)
[Revenue](#)

Section 20. THE TAXPAYER'S BILL OF RIGHTS

(1) General provisions. This section takes effect December 31, 1992 or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4)(a) and (7) shall be suspended to provide for the deficiency.

(2) Term definitions. Within this section:

(a) "Ballot issue" means a non-recall petition or referred measure in an election.

(b) "District" means the state or any local government, excluding enterprises.

(c) "Emergency" excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.

(d) "Enterprise" means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.

(e) "Fiscal year spending" means all district expenditures and reserve increases except, as to both Section 4, Item A. for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

(f) "Inflation" means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

(g) "Local growth" for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.

(3) Election provisions.

(a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.

(b) At least 30 days before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1 (7.5) of article V of this constitution in order to save mailing costs. Titles shall have this order of preference: "**NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ON A REFERRED MEASURE.**" Except for district voter-approved additions, notices shall include only:

(i) The election date, hours, ballot title, text, and local election office address and telephone number.

(ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.

(iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.

(iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost, and the principal balance of total current district bonded debt and its maximum annual and remaining total district repayment cost.

(v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by 45 days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. The provisions of this

subparagraph (v) do not apply to a statewide ballot issue, which is subject to the provisions of section 4, Item A. (7.5) of article V of this constitution.

Section 4, Item A.

(c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b) (iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayment costs in (b) (iv). Ballot titles for tax or bonded debt increases shall begin, **“SHALL (DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY...?” or “SHALL (DISTRICT) DEBT BE INCREASED (principal amount), WITH A REPAYMENT COST OF (maximum total district cost), ...?”**

(4) **Required elections.** Starting November 4, 1992, districts must have voter approval in advance for:

(a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.

(b) Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.

(5) **Emergency reserves.** To use for declared emergencies only, each district shall reserve for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year spending excluding bonded debt service. Unused reserves apply to the next year’s reserve.

(6) **Emergency taxes.** This subsection grants no new taxing power. Emergency property taxes are prohibited. Emergency tax revenue is excluded for purposes of (3)(c) and (7), even if later ratified by voters. Emergency taxes shall also meet all of the following conditions:

(a) A 2/3 majority of the members of each house of the general assembly or of a local district board declares the emergency and imposes the tax by separate recorded roll call votes.

(b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded within 180 days after the emergency ends if not spent on the emergency.

(c) A tax not approved on the next election date 60 days or more after the declaration shall end with that election month.

(7) **Spending limits.**

(a) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.

(b) The maximum annual percentage change in each local district’s fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991 and (8)(b) and (9) reductions.

(c) The maximum annual percentage change in each district's property tax revenue equals inflation

Section 4, ItemA.

the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991 and (8)(b) and (9) reductions.

(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset. Initial district bases are current fiscal year spending and 1991 property tax collected in 1992. Qualification or disqualification as an enterprise shall change district bases and future year limits. Future creation of district bonded debt shall increase, and retiring or refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the annual debt service so funded. Debt service changes, reductions, (1) and (3)(c) refunds, and voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any district base. Voter-approved revenue changes do not require a tax rate change.

(8) Revenue limits.

(a) New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits, with no added tax or surcharge.

(b) Each district may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.

(c) Regardless of reassessment frequency, valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation. Past or future sales by a lender or government shall also be considered as comparable market sales and their sales prices kept as public records. Actual value shall be stated on all property tax bills and valuation notices and, for residential real property, determined solely by the market approach to appraisal.

(9) State mandates. Except for public education through grade 12 or as required of a local district by federal law, a local district may reduce or end its subsidy to any program delegated to it by the general assembly for administration. For current programs, the state may require 90 days notice and that the adjustment occur in a maximum of three equal annual installments.

History

Source: Initiated 92: Entire section added, effective December 31, 1992, see **L. 93**, P. 2165. **L. 94:** (3)(b)(v) amended, p. 2851, effective upon proclamation of the Governor, **L. 95**, P. 1431, January 19, 1995. **L. 95:** IP(3)(b) and (3)(b)(v) amended, p. 1425, effective upon proclamation of the Governor, **L. 97**, P. 2393, December 26, 1996.

▼ Annotations

Research References & Practice Aids

Hierarchy Notes:

Colo. Const. Art. X

State Notes

Notes

Editor's note: (1) Prior to the TABOR initiative in 1992, this section was originally enacted in 1972 and contained provisions relating to the 1976 Winter Olympics and was repealed, effective January 3, 1989. (See L. 1989, p. 1657.)

(2) (a) The Governor's proclamation date for the 1992 initiated measure (TABOR) was January 14, 1993.

(b) Subsection (4) of this section provides that the provisions of this section apply to required elections of state and local governments conducted on or after November 4, 1992.

(3) The consumer price index for Denver-Boulder referenced in subsection (2)(f) became the consumer price index for Lakewood-Aurora in 2018.

ANNOTATION

⏏ I. GENERAL CONSIDERATION.

⏏ II. DEFINITIONS.

⏏ III. REQUIREMENT OF ADVANCE VOTER APPROVAL.

⏏ IV. SPENDING AND REVENUE LIMITS.

⏏ V. STATE MANDATES.

⏏ I. GENERAL CONSIDERATION.

Law reviews. For article, "Amendment One: Government by Plebiscite", see 22 Colo. Law. 293 (1993). For article, "Use of the Nonprofit Supporting Foundation to Assist Governmental Districts After Amendment 1", see 22 Colo. Law. 685 (1993). For article, "Enterprises Under Article X, § 20 of the Colorado Constitution - Part I", see 27 Colo. Law. 55 (April 1998). For article, "Enterprises Under Article X, § 20 of the Colorado Constitution - Part II", see 27 Colo. Law. 65 (May 1998). For article, "Taming TABOR by Working from Within", see 32 Colo. Law. 101 (July 2003). For article, "The Colorado Constitution in the New Century", see 78 U. Colo. L. Rev. 1265 (2007). For comment, "Dismantling the Trojan Horse: Mesa County Board of County Commissioners v. State", see 82 U. Colo. L. Rev. 259 (2011). For article, "The Taxpayers Bill of Rights Twenty Years of Litigation", see 42 Colo. Law. 35 (Sept. 2013). For comment, "Restore the Republic: The Incompatibility Between the Taxpayer's Bill of Rights and the Guarantee Clause", see 87 U. Colo. L. Rev. 621 (2016).

Interpretation of a constitutional provision is a question of law and an appellate court is not required to accord deference to a trial court's ruling in that regard. *Cervený v. City of Wheat Ridge*, 888 P.2d 339 (Colo. App. 1994), rev'd on other grounds, 913 P.2d 1110 (Colo. 1996).

In interpreting a constitutional amendment that was adopted by popular vote, courts must determine what the people believed the language of the amendment meant when they voted it into law. To do so, courts must give the language the natural and popular meaning usually understood by the voters. *Cervený v. City of Wheat Ridge*, 888 P.2d 339 (Colo. App. 1994), rev'd on other grounds, 913 P.2d 1110 (Colo. 1996); *Havens v. Bd. of County Comm'rs*, 924 P.2d 517 (Colo. 1996).

In interpreting a constitutional provision, the court should ascertain and give effect to the intent of those who adopted it. In the case of this section, it is the court's responsibility to ensure that it gives effect to what the voters believed the amendment to mean when they accepted it as their fundamental law, considering the natural and popular meaning of the words used. *City of Wheat Ridge v. Cervený*, 913 P.2d 1110 (Colo. 1996).

A court will not assume that all legislative drafting principles apply when interpreting an initiated constitutional amendment but will apply generally accepted principles such as according words their plain or common meaning in order to enact the intent of the voter in the same manner as it would otherwise seek to enact the intent of the legislature. *Bruce v. City of Colo. Springs*, 129 P.3d 988 (Colo. 2006).

The language in subsection (1) stating that the preferred interpretation of this section "shall reasonably restrain most the growth of government" is an interpretative guideline

that a reviewing court may employ when it finds two separately plausible interpretations of the text of this section. It is not a refutation of the beyond a reasonable doubt standard. As the presumption of constitutionality applies to a statute challenged under this section, the beyond a reasonable doubt showing is necessary to overcome that presumption. *Mesa County Bd. of County Comm'rs v. State*, 203 P.3d 519 (Colo. 2009); *TABOR Found. v. Reg'l Transp. Dist.*, 2016 COA 102, 417 P.3d 850, *aff'd on other grounds*, 2018 CO 29, 416 P.3d 101.

Where multiple interpretations of a provision of this section are equally supported by the text of that section, a court should choose that interpretation which it concludes would create the greatest restraint on the growth of government; however, the proponent of an interpretation has the burden of establishing that its proposed construction of this section would reasonably restrain the growth of government more than any other competing interpretation. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), *cert. denied*, 513 U.S. 1155 (1995); *Nicholl v. E-470 Pub. Hwy. Auth.*, 896 P.2d 859 (Colo. 1995); *HCA-Healthone, LLC v. City of Lone Tree*, 197 P.3d 236 (Colo. App. 2008).

A court should require a significant financial burden on the state only if the text of this section leaves no other choice. Courts have consistently rejected readings that would hinder basic government functions or cripple the government's ability to provide services. *Barber v. Ritter*, 196 P.3d 238 (Colo. 2008).

Amendment's objective is to prevent governmental entities from enacting taxing and spending increases above its limits without voter approval. *Campbell v. Orchard Mesa Irr. Dist.*, 972 P.2d 1037 (Colo. 1998).

This section requires voter approval for certain state and local government tax increases and restricts property, income, and other taxes. *Submission of Interrogatories on Senate Bill 93-74*, 852 P.2d 1 (Colo. 1993).

And acts to limit the discretion of government officials to take certain actions pertaining to taxing, revenue, and spending in the absence of voter approval. *Prop. Tax Adjustment Specialists, Inc. v. Mesa County Bd. of Comm'rs*, 956 P.2d 1277 (Colo. App. 1998).

This section operates to impose a limitation on the power of the people's elected representatives, and while this section circumscribes the revenue, spending, and debt powers of state and local governments, creating a series of procedural requirements, it does not create any fundamental rights. *Havens v. Bd. of County Comm'rs*, 924 P.2d 517 (Colo. 1996).

Districts may seek present authorization for future tax rate increases where such rate

increases may be necessary to repay a specific, voter-approved debt. Any rate change ultimately implemented by a district pursuant to the “without limitation as to rate” clause in the ballot title must be consistent with the district’s state estimate of the final fiscal year dollar amount of the increase. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

This section and article XXVII of the Colorado Constitution are not in irreconcilable, material, and direct conflict, since this section does not authorize what article XXVII forbids or forbid what article XXVII authorizes. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

Since the inclusion of all net lottery proceeds in the calculation of state fiscal year spending creates an implicit conflict between this section and article XXVII, legislation exempting net lottery proceeds dedicated by article XXVII to great outdoors Colorado purposes from this section and subjecting such proceeds dedicated to the capital construction fund and the excess that spill over into the general fund to this section represented a reasonable resolution of that implicit conflict. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

This section and § 9 of article XVIII of the Colorado Constitution are not in direct conflict. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

This section and § 3 of this article reconciled. In order to reconcile the requirement of subsection (8)(c) of this section that residential property be valued “solely by the market approach to appraisal” with the equalization requirement of article X, § 3, the actual value of residential property must be determined using means and methods applied impartially to all the members of each class. *Podoll v. Arapahoe County Bd. of Equaliz.*, 920 P.2d 861 (Colo. App. 1995), rev’d on other grounds, 935 P.2d 14 (Colo. 1997).

This section does not conflict with § 1-11-203.5, which governs ballot title contests. Since the limited period for filing ballot title contests specified in § 1-11-203.5 also is not “manifestly so limited as to amount to a denial of justice”, § 1-11-203.5 is constitutional. *Cacioppo v. Eagle County Sch. Dist. RE-50J*, 92 P.3d 453 (Colo. 2004).

Amendment relates back. Although under art. V, § 1(4), this section took effect January 14, 1993, once effective, its terms could and did relate back to conduct occurring the day after the 1992 election. *Bolt v. Arapahoe County Sch. Dist. No. 6*, 898 P.2d 525 (Colo. 1995).

Dispute under election provisions reviewed under a “substantial compliance” standard. *City of Aurora v. Acosta*, 892 P.2d 264 (Colo. 1995).

Substantial compliance found. District in mail ballot election found to have substantially complied with section when purposes of the ballot disclosure provisions are not undermined and all required information was in the election notices if not the ballot title. *City of Aurora v. Acosta*, 892 P.2d 264 (Colo. 1995).

Voter approval of dollar amounts not required. This section does not require voter approval of a dollar amount when the revenue change is not a district tax increase. *City of Aurora v. Acosta*, 892 P.2d 264 (Colo. 1995).

The Taxpayer's Bill of Rights does not grant governmental entities the right to file enforcement suits or class action suits. *Boulder County Bd. of Comm'rs v. City of Broomfield*, 7 P.3d 1033 (Colo. App. 1999).

Plaintiff had standing, as expressly provided under this section, to bring action as an individual taxpayer to determine whether E-470 authority was subject to this section's regulation. *Nicholl v. E-470 Pub. Hwy. Auth.*, 896 P.2d 859 (Colo. 1995).

Petitioners have taxpayer standing to challenge the constitutionality of transfers of money from special funds to the general fund and the concomitant expenditure of that money to defray general governmental expenses. *Barber v. Ritter*, 196 P.3d 238 (Colo. 2008).

The four-year time limitation for individual or class action suits under this section applies to enforcement of the specific requirements of this constitutional provision, but does not affect the statute of limitations set forth in the statutory provisions regarding taxes that were levied erroneously or illegally. *Prop. Tax Adjustment Specialists, Inc. v. Mesa County Bd. of Comm'rs*, 956 P.2d 1277 (Colo. App. 1998).

Provisions for collecting and spending revenues entered into by the E-470 public highway authority were not subject to the election provisions of this section where bond contracts entered into prior to passage of this section required that the revenues would be received and spent by the highway authority for the purpose of operating the highway and repaying the indebtedness. *Bd. of County Comm'rs v. E-470 Pub. Hwy.*, 881 P.2d 412 (Colo. App. 1994), *aff'd in part and rev'd in part sub nom. Nicholl v. E-470 Pub. Hwy. Auth.*, 896 P.2d 859 (Colo. 1995).

The phrase "multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever" in § 20 of article X is necessarily broader than the phrase "debt by loan in any form" as defined by this section. *Sub. of Interrogatories on House Bill 99-1325*, 979 P.2d 549 (Colo. 1999) (overruling *Boulder v. Dougherty, Dawkins*, 890 P.2d 199 (Colo. App. 1994)).

However, the scope of the phrase is not without bounds. The voters could not have intended an absurd result such as requiring voter approval for a multiple year lease-purchase agreement for equipment such as copy machines or computers. Sub. of Interrogatories on House Bill 99-1325, 979 P.2d 549 (Colo. 1999).

County's equipment lease-purchase agreement did not create any multiple-fiscal year direct or indirect district debt or other financial obligation under this section where the county was free to terminate the agreement without penalty by failing to appropriate funds to pay the rent in any lease year. *Boulder v. Dougherty, Dawkins*, 890 P.2d 199 (Colo. App. 1994).

This section does not supersede prior case authority permitting lease purchase agreements. This section is analyzed in light of the existing well-established constitutional law in existence at the time of this section's adoption. *Boulder v. Dougherty, Dawkins*, 890 P.2d 199 (Colo. App. 1994).

Tax status. Whether the interest income derived from a county's equipment lease agreement or any similar transaction is tax free has no impact on the court's interpretation of the Colorado Constitution. *Boulder v. Dougherty, Dawkins*, 890 P.2d 199 (Colo. App. 1994).

This section creates a series of procedural requirements and nothing more. This section circumscribes the revenue, spending, and debt powers of state and local governments, it does not create any fundamental rights. With respect to the attorney fee provision of subsection (1), a holding that a victorious plaintiff must recover attorney fees as of right is antithetical to the overarching goal of the section to limit government spending. *City of Wheat Ridge v. Cerveny*, 913 P.2d 1110 (Colo. 1996).

This section does not provide an exemption from any obligation under the Colorado Open Records Act. Whether an institution is an "enterprise" does not have a bearing on whether it is free from the requirements of the Act. *Freedom Newspapers, Inc. v. Tollefson*, 961 P.2d 1150 (Colo. App. 1998).

Charges imposed on cable subscribers and for city street light service are fees, not taxes, and, therefore, are not subject to the ballot title and information and voter approval requirements of this section. *Bruce v. City of Colo. Springs*, 131 P.3d 1187 (Colo. App. 2005).

Passage of this section directly modified the powers of home rule cities, and a home rule city's ordinance is invalid to the extent that it conflicts with this section's requirements. *HCA-Healthone, LLC v. City of Lone Tree*, 197 P.3d 236 Colo. App. 2008).

One-sentence initiative to repeal this section in full has a single subject. The initiative meets all of the requirements of a single subject and, on its face, reflects a single subject. While this section itself is arguably a multi-subject provision, statements in prior state supreme court cases that an initiative that repeals a multi-subject constitutional provision includes multiple subjects were dicta and are not binding precedent. In re Ballot Title 2019-2020 No. 3, 2019 CO 57, 442 P.3d 867 (disapproving In re Proposed Initiative 1996-4, 916 P.2d 528 (Colo. 1996); Matter of Title, Ballot Title, & Sub. Cl., & Summary for 1999-2000 No. 104, 987 P.2d 249 (Colo. 1999); and In re Ballot Title 2013-14 No. 76, 2014 CO 52, 333 P.3d 76).

Special district bond proceeds not "revenue". Proceeds of special district bonds, even when misappropriated, are not "revenue" for purposes of the subsection (1) requirement that "[r]evenue collected, kept, or spent illegally" be refunded. Such proceeds are borrowed funds, not income, that are lent to a district by bond purchasers rather than being collected from district property owners. Landmark Towers Ass'n v. UMB Bank, 2018 COA 100, 436 P.3d 1139.

Because the Paid Family and Medical Leave Insurance Act is not an income tax law and because the premium collected under § 8-13.3-502 is a fee to fund a specific service and not a tax or surcharge collected to defray general government expenses, the collection of the premium does not violate subsection (8)(a) of this section. Chronos Builders v. Dept. of Labor, 2022 CO 29, 512 P.3d 101.

Foundations and members of foundations lacked standing to contest the constitutionality of statutes that created a hospital provider fee program and a successor health care affordability and sustainability fee program as violative of this section and on other grounds. The members lacked taxpayer standing generally and under the citizen-suit provision of this section because hospitals, not taxpayers, made required payments to the programs, and there was therefore no clear nexus between their taxpayer status and the fees. The members lacked individual standing because the programs affected health care consumers only indirectly, and the members therefore suffered no direct and individualized injury. The foundations lacked associational standing because the members did not otherwise have standing to sue in their own right. TABOR Found. v. Dept. of Health Care, 2020 COA 156, 487 P.3d 1277.

Taxpayers have standing to challenge allegedly unconstitutional use of general funds that include tax dollars to operate a government-created and -controlled enterprise. Nash v. Mikesell, 2021 COA 148M, 507 P.3d 94.

II. DEFINITIONS.

E-470 authority is a district subject to the voter approval provisions of this section since the power to unilaterally impose taxes, with no direct relation to services provided, is inconsistent with the characteristics of a business as the term is commonly used, nor is it consistent with the definition of “enterprise” read as a whole. *Nicholl v. E-470 Pub. Hwy. Auth.*, 896 P.2d 859 (Colo. 1995).

The statewide bridge enterprise is exempt from the requirements of this section. It is an exempt enterprise as defined in subsection (2)(a) because it is a government-owned business, the bridge safety surcharge that it imposes is a fee, not a tax, and the federal funds and designated bridges that it receives are not grants from the state or any local government. Consequently, it did not violate this section when it imposed a bridge safety surcharge and issued revenue bonds without prior voter approval. *TABOR Found. v. Colo. Bridge Enter.*, 2014 COA 106, 353 P.3d 896.

The attorney fee provisions of this section authorize an award of fees but do not require such an award. The fee-shifting phrase “successful plaintiffs are allowed costs and reasonable attorney fees” set forth in subsection (1) is plain and unambiguous. It allows a court to make an award of attorney fees but does not require the court to do so. *City of Wheat Ridge v. Cerveny*, 913 P.2d 1110 (Colo. 1996).

In assessing whether to award attorney fees under this section, the court must consider a number of factors and reach its conclusion based on the totality of the circumstances. Most importantly, the court must evaluate the significance of the litigation, and its outcome, in furthering the goals of this section. This evaluation must also include the nature of the claims raised, the significance of the issues on which the plaintiff prevailed in comparison to the litigation as a whole, the quantum of financial risk undertaken by the plaintiff, and the factors the court would weigh in determining what “reasonable” attorney fees would be. The court may also consider the nature of the fee agreement between the plaintiff and plaintiff’s attorney. Where the plaintiff has had only partial success, the court must exclude the time and effort expended on losing issues if it chooses to award attorney fees. *City of Wheat Ridge v. Cerveny*, 913 P.2d 1110 (Colo. 1996).

The appropriateness of awarding attorney fees is diminished where the named plaintiff bears no risk and the benefit of an award of attorney fees will accrue to others. In addition, deficiencies in the attorney fee agreement, including deviation from rule requirements or professional standards, may adversely impact the quality of the representation or cause the court to find that the attorney’s conduct does not merit an award regardless of a successful outcome. *City of Wheat Ridge v. Cerveny*, 913 P.2d 1110 (Colo. 1996).

The fact that the plaintiffs are not the real parties in interest does not necessarily preclude an award of attorney fees under this section. The fact that the real parties in interest were not parties to the litigation does not disqualify nominal plaintiffs from being considered successful plaintiffs who are eligible for attorney fees under this section. *City of Wheat Ridge v. Cervený*, 913 P.2d 1110 (Colo. 1996).

The amendment's provision for attorney fees and costs in favor of successful plaintiffs does not contravene the constitutional requirement for equal protection by denying similar treatment to successful governmental defendants. The scheme set out in the amendment bears a rational relationship to a permissible governmental purpose; the facilitation of taxpayer suits to enforce compliance with the purpose of restraining governmental growth. *Cervený v. City of Wheat Ridge*, 888 P.2d 339 (Colo. App. 1994), rev'd on other grounds, 913 P.2d 1110 (Colo. 1996).

The sale of lottery tickets does not constitute a "property sale" under this section. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

This section does not use the terms "gift" and "grant" synonymously. "Gifts" are exempt from fiscal year spending; however, if an entity receives more than ten percent of its revenues in "grants," the entity is disqualified as an enterprise. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

Net lottery proceeds are not to be excluded from state fiscal year spending as "gifts". Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

It is erroneous to exclude net lottery proceeds from the purview of this section on the basis of a characterization of the great outdoors Colorado trust fund board created under article XXVII of the Colorado Constitution as a "district" or "non-district". Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

By its terms, this section also limits the growth of state revenues, usually met by tax increases, by restricting the increase of fiscal year spending to the rate of inflation plus population increase, unless voter approval for an increase in spending is obtained. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

If the revenues of the state or a local government increase beyond the allowed limits on fiscal year spending, any excess above the allowed limit or voter-approved increase must be refunded to the taxpayers. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

Board of county commissioners was acting pursuant to express grants of constitutional

and statutory authority in creating the Eagle county air terminal corporation as an enterprise and empowering it to act on county's behalf in constructing and operating a new commercial passenger terminal. *Bd. of Comm'rs v. Fixed Base Operators*, 939 P.2d 464 (Colo. App. 1997).

Trial court properly determined that the Eagle county air terminal corporation was an enterprise rather than a district. Corporation was a government-owned and controlled non-profit corporation authorized to issue its own revenue bonds and it received no revenue in the form of grants from state and local governments. *Bd. of Comm'rs v. Fixed Base Operators*, 939 P.2d 464 (Colo. App. 1997).

An irrigation district is not a local government within the meaning of the amendment's taxing and spending election requirements. The private character of a 1921 Act irrigation district differs in essential respects from that of a public governmental entity exercising taxing authority contemplated by the amendment. An irrigation district exists to serve the interests of landowners not the general public. Rather than being a local government agency, a 1921 Act irrigation district is a public corporation endowed by the state with the powers necessary to perform its predominately private objective. *Campbell v. Orchard Mesa Irr. Dist.*, 972 P.2d 1037 (Colo. 1998).

Trial court properly concluded that urban renewal authority is not subject to the requirements of this section. Urban renewal authority at issue has no authority to levy taxes or assessments of any kind and there is no provision for authority to conduct elections of any kind. Based upon these factors, urban renewal authority is not a "local government" and, therefore, not a "district" within the meaning of this section. *Olson v. City of Golden*, 53 P.3d 747 (Colo. App. 2002).

III. REQUIREMENT OF ADVANCE VOTER APPROVAL.

Definition of "ballot issue," for purposes of subsection (3)(a) regarding scheduling of elections, is limited to fiscal matters. *Zaner v. City of Brighton*, 899 P.2d 263 (Colo. App. 1994), *aff'd*, 917 P.2d 280 (Colo. 1996).

Language in subsection (3)(a) that allows voters to "approve a delay of up to four years in voting on ballot issues" does not mean that voters' waiver of revenue and spending limits must be limited in duration to four years. *Havens v. Bd. of County Comm'rs*, 58 P.3d 1165 (Colo. App. 2002).

Eligible electors did not receive notice of the election as constitutionally required by

subsection (3)(b). Landmark Towers Ass'n v. UMB Bank, 2016 COA 61, 436 P.3d 1126, rev'd other grounds, 2017 CO 107, 408 P.3d 836.

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A substantial compliance standard is the proper measure when reviewing claims brought to enforce the election provisions of this section. In determining whether a district has substantially complied with a particular provision of this section, courts should consider factors, including: (1) The extent of the district's noncompliance; (2) the purpose of the provision violated and whether the purpose is substantially achieved despite the district's noncompliance; and (3) whether it can reasonably be inferred that the district made a good faith effort to comply or whether the district's noncompliance is more properly viewed as the product of an intent to mislead the electorate. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995); *Bruce v. City of Colo. Springs*, 129 P.3d 988 (Colo. 2006).

A plaintiff suing under this section's enforcement clause need not set forth in the complaint facts showing that the claimed violations affected the election results. A requirement that a plaintiff allege facts that the election results would have been different had the claimed violations not occurred would make enforcement of the provisions of this section effectively impossible in most elections. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

The incurrence of a debt and the adoption of taxes as the means with which to repay that debt are properly viewed as a single subject when presented together in one ballot issue. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

Ballot title is not a ballot title for tax or bonded debt increases and the city is not required to begin the measure with the language "Shall city taxes be increased by up to 8 million dollars?". The primary purpose and effect of the measure is to grant a franchise to a public utility to furnish gas and electricity to the city and its residents, although the ballot title also seeks authorization for a contingent tax increase of up to \$8,000,000 to be implemented only in the highly unlikely event that the city were unable to collect from the public utility. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

A ballot issue to extend an existing tax is not a tax increase for purposes of subsection (3) (c), and the title of such a ballot issue, therefore, need not include the mandatory language for ballot issues to increase taxes specified in subsection (3)(c). *Bruce v. City of Colo. Springs*, 129 P.3d 988 (Colo. 2006).

Ballot title violates subsection (3)(c) by failing to include an estimate of the full fiscal year dollar increase in ad valorem property taxes. All that is required is a good faith estimate

of the dollar increase. To create an exemption from the requirements of subsection (3)(c) any t a district has difficulties estimating its proposed tax increases would undermine the primary purpose of the disclosure provisions of this section. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

A claim that a ballot issue proposed a "phased-in" tax increase and that a ballot title that disclosed only the first rather than the final full fiscal year dollar increase was, therefore, improper under subsection (3)(c) involved only the form and content of the ballot title, could be resolved by the type of summary adjudication contemplated by the applicable ballot title contest statute, and was subject to and time-barred by the statutory five-day filing limit set forth in § 1-11-203.5 (2). *Cacioppo v. Eagle County Sch. Dist. RE-50J*, 92 P.3d 453 (Colo. 2004).

The purpose of the disclosure requirements regarding the dollar estimate of a tax increase is to permit the voters to make informed choices at the ballot. That purpose was not substantially achieved in the case of the proposed ad valorem property tax increase because the ballot title failed to give any indication of the potential magnitude of the tax increase. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

The only portion of the ballot measure that should be invalidated for failure to provide estimate of the tax increase is the authorization for the city to increase ad valorem property taxes "in an amount sufficient to pay the principal and interest on" the open space bonds. The first portion of the measure, which authorizes the city to issue bonds, does not violate this section and need not be stricken from the measure. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

Requirement in subsection (3)(b)(V) that election official summarize relevant written comments does not lend itself to imposing a requirement upon election officials to examine the motives or good faith of voters submitting the comments. Such an examination, moreover, would present significant freedom of speech concerns with respect to the voter's right to submit comments and could deprive the electorate of comments to make an intelligent decision on a proposal. The plaintiff, accordingly, was not entitled to a declaratory judgment. *Gresh v. Balink*, 148 P.3d 419 (Colo. App. 2006).

The calculation method employed to calculate fiscal year spending is not prohibited by the plain language of this section. It is entirely unclear whether the city's cash reserves are properly viewed as a reserve increase, a reserve transfer, or a reserve expenditure for purposes of subsection (2)(e). Plaintiffs' claim that the city's calculation of its fiscal year spending data may have misled the voters is without foundation because the city clearly disclosed in its election notice that fiscal year spending included the accrual of the cash reserves. *Bickel v. City of Boulder*, 885

P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

Failure of election notice to include the overall percentage change in fiscal year spending over a five-year period is not significant.

All of the information relevant to calculating the overall percentage change was provided by the city in its chart. On the whole, the election notice substantially complies with the disclosure requirements set forth in subsection (3)(b). *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

Where there is a discrepancy between the total debt repayment cost stated in the election notice and the amount stated in the ballot title, the district should be bound by the lower figure.

The electorate did not receive any advance warning of the higher debt repayment cost stated in the ballot title. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

The absence of the district's submission resolution from the election notice did not make the election notice insufficient or misleading in any way.

This section does not require districts to include in their election notices the ministerial acts, orders, or directions of the governing body authorizing submission of a particular initiative to the electorate where to do so would be duplicative and potentially confusing and would not add any substantive information to the election notice that was not already disclosed in the ballot title. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

Transportation revenue anticipation notes issued in accordance with § 43-4-705, constitute a "multiple fiscal year direct or indirect district debt or other financial obligation whatsoever" that requires voter approval.

It is evident that the state is receiving money in the form of a loan from investors. Because the notes are negotiable instruments, it can be implied that the notes contain an unconditional promise of payment. It is apparent that the payment obligations are likely to extend into multiple years because the state must make a pledge of its credit for the notes to be marketable. Given the amount of notes issued in comparison to the annual budget of the department of transportation, it is reasonable for the voters to have expected that the notes would be submitted to them for their consideration. *Sub. of Interrogatories on House Bill 99-1325*, 979 P.2d 549 (Colo. 1999).

Economic incentive development agreements do not create a "multiple-fiscal year direct or indirect district debt or other financial obligation" requiring voter approval.

The language of the agreement leaves the decision to make reimbursement payments to the discretion of the city council. Moreover, the agreements are not contingent on borrowing of funds, the extension of the city's credit, or any payments for which funds are unavailable. *City of Golden v. Parker*, 138 P.3d 285 (Colo. 2006).

Lease-purchase agreements authorized by House Bill 03-1256 did not constitute a “multiple fiscal year direct or indirect district debt or other financial obligation whatsoever” that requires voter approval. The lease-purchase agreements authorized do not pledge the credit of the state or require the borrowing of funds, and lease payment obligations of the state are subject to discretionary annual appropriations. *Colo. Crim. Justice Reform Coalition v. Ortiz*, 121 P.3d 288 (Colo. App. 2005).

Transfers from cash funds to the general fund do not constitute a tax policy change directly causing a net tax revenue gain. The transfers involve fees and not taxes, and consequently, they cannot involve a net revenue gain. Moreover, transfers are a redistribution of revenue rather than an increase in overall revenue. *Barber v. Ritter*, 196 P.3d 238 (Colo. 2008).

Nor do they constitute a new tax or a tax rate increase. *Barber v. Ritter*, 196 P.3d 238 (Colo. 2008).

A charge is a fee and not a tax when the express language of its enabling legislation explicitly contemplates that its primary purpose is to defray the cost of services provided to those charged. When determining whether a charge is a fee or a tax, courts must look to the primary or principal purpose for which the money was raised, not the manner in which it was ultimately spent. *Barber v. Ritter*, 196 P.3d 238 (Colo. 2008).

If the primary purpose of a charge is to raise revenue for general governmental use, it is a tax. If a charge is imposed as part of a comprehensive regulatory scheme, and if the primary purpose of the charge is to defray the reasonable direct and indirect costs of providing a service or regulating an activity, the charge is not a tax. *Colo. Union of Taxpayers Found. v. City of Aspen*, 2018 CO 36, 418 P.3d 506.

City’s charge on non-reuseable bags was not a tax. The primary purpose was not to raise revenue, but to defray the reasonable direct and indirect costs of administering city’s specific, regulatory, waste-reduction scheme, and to recoup the costs of recycling the bags that shoppers were still permitted to use under this regulatory scheme. *Colo. Union of Taxpayers Found. v. City of Aspen*, 2018 CO 36, 418 P.3d 506.

The statewide bridge enterprise is exempt from the voter approval requirements of this section. It is an exempt enterprise as defined in subsection (2)(a) because it is a government-owned business, the bridge safety surcharge that it imposes is a fee, not a tax, and the federal funds and designated bridges that it receives are not grants from the state or any local government. Consequently, it did not violate this section when it imposed a bridge safety surcharge and issued

revenue bonds without prior voter approval. *TABOR Found. v. Colo. Bridge Enter.*, 2014 COA 103, 353 P.3d 896.

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Leases containing nonappropriation clauses do not create multiple-fiscal year obligations requiring voter approval in advance, and a lease that includes an initial 20-month period before its nonappropriation clause takes effect also does not require voter approval in advance because the district had adequate present cash reserves pledged for the first 20 months of lease payments. *Bruce v. Pikes Peak Library Dist.*, 155 P.3d 630 (Colo. App. 2007).

Subsection (4)(a) does not require a school district to obtain voter approval for every tax or mill levy, but only for those taxes that are either new or represent increases from the previous year. To the extent that the school district's 1992 mill levy was the same as the previous year, subsection (4)(a) did not apply. *Bolt v. Arapahoe County Sch. Dist. No. 6*, 898 P.2d 525 (Colo. 1995).

Subsection (4)(a) does not require a second election at either the local or state level for legislation directing how revenue received as a result of a waiver election should be used. Such legislation is not a policy change, but an implementation of the waiver election. *Mesa County Bd. of County Comm'rs v. State*, 203 P.3d 519 (Colo. 2009).

A pre-TABOR election can serve as "voter approval in advance" for a post-TABOR mill levy increase. *Bruce v. Pikes Peak Library Dist.*, 155 P.3d 630 (Colo. App. 2007); *TABOR Found. v. Reg'l Transp. Dist.*, 2016 COA 102, 417 P.3d 850, *aff'd on other grounds*, 2018 CO 29, 416 P.3d 101.

Advance voter approval requirement held satisfied by 1984 approval of issuance of general obligation bonds. The incurring of debt and the repayment of that debt are issues that are so intertwined that they may properly be submitted to the voters as a single subject. *Bolt v. Arapahoe County Sch. Dist. No. 6*, 898 P.2d 525 (Colo. 1995).

Voters may give present approval for future increases in taxes under this section when the increase might be necessary to repay a specific, voter-approved debt. *Bolt v. Arapahoe County Sch. Dist. No. 6*, 898 P.2d 525 (Colo. 1995).

The voter-approval requirement in subsection (4)(a) applies only to applicable tax changes enacted after this section. The requirement leaves previously enacted legislative measures in place unless superseded by this section, even if the implementation of the measure occurs after the effective date of this section. *Huber v. Colo. Mining Ass'n*, 264 P.3d 884 (Colo. 2011).

Prior voter approval is not required for the tax rate increase on the severance of coal

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The increase results from the department applying an adjustment factor to the coal tax that was enacted prior to the constitutional requirement for prior voter approval. Accordingly, the rate change is a nondiscretionary, ministerial function of the department and not a tax increase. *Huber v. Colo. Mining Ass'n*, 264 P.3d 884 (Colo. 2011).

Legislation that causes only an incidental and de minimis tax revenue increase does not amount to a "new tax" or a "tax policy change". The purpose of the bill was to simplify collection and administration of taxes and relieve taxpayers' confusion and vendors' administrative burden from having to comply with slightly disparate sales tax bases. The tax revenue gain from the change was projected to increase the two districts' tax revenue by a small percentage and was likewise a small percentage of the districts' budgets. Therefore, the changes were incidental and de minimis and not revenue raising. *TABOR Found. v. Reg'l Transp. Dist.*, 2018 CO 29, 416 P.3d 101.

Abatements and refunds levy, designed to recoup tax revenue lost because of an error in assessment, is not subject to subsection (4)(a). But for the error, such revenue would have been collected, and the total dollar amount of taxes imposed does not increase although the mill levy rate may change. *Bolt v. Arapahoe County Sch. Dist. No. 6*, 898 P.2d 525 (Colo. 1995).

District levy for purposes of meeting federal requirements predated this section, hence was exempt, in view of statutory budgeting process that gives no discretion to board of county commissioners to alter budget fixed earlier in the year. *Bolt v. Arapahoe County Sch. Dist. No. 6*, 898 P.2d 525 (Colo. 1995).

While authority's bonds constituted a financial obligation under this section, the remarketing of the bonds nevertheless was not subject to subsection (4)(b), since the bond remarketing scheme does not create any new obligation, it merely remarketed debt that was authorized before the enactment of this section under the terms of a financing plan adopted at the time the debt was issued. *Bd. of County Comm'rs v. E-470 Pub. Hwy. Auth.*, 881 P.2d 412 (Colo. App. 1994), *aff'd in part and rev'd in part sub nom. Nicholl v. E-470 Pub. Hwy. Auth.*, 896 P.2d 859 (Colo. 1995).

Intergovernmental loan repayment was a new multi-year fiscal obligation to which subsection (4)(b) applied and authority must obtain voter approval before incurring this debt. *Nicholl v. E-470 Pub. Hwy. Auth.*, 896 P.2d 859 (Colo. 1995).

A broadly worded, voter-approved waiver of revenue limits, authorizing school districts to collect and retain all revenues notwithstanding the limitations of this section does just that, with no restrictions or language requirements. There are no specific language

requirements for this type of waiver election. *Mesa County Bd. of County Comm'rs v. State*, 203 P.3d 519 (Colo. 2009).

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Expansion of local use tax base to include all tangible personal property rather than only construction or building materials constituted a new tax and required voter approval in advance under subsection (4)(a). *HCA-Healthone, LLC v. City of Lone Tree*, 197 P.3d 236 Colo. App. 2008).

The delayed voting provision of subsection (3)(a) does not authorize retroactive voter approval of new taxes or other revenue generating measures requiring voter approval in advance under subsection (4)(a). In adopting this section, the voters intended that approval of a tax must occur before it is imposed, not afterward, and an interpretation of this section that prohibits retroactive approval reasonably restrains government more than a contrary interpretation. *HCA-Healthone, LLC v. City of Lone Tree*, 197 P.3d 236 Colo. App. 2008).

IV. SPENDING AND REVENUE LIMITS.

Strict compliance with the revenue and spending limitations of this section is required.

While a substantial compliance standard of review applies to the election provisions of this section in order to ensure that the voting franchise is not unduly restricted and prevent a court from lightly setting aside election results, this section contains no "de minimis" or "substantial compliance" exception to its revenue and spending provisions. *Bruce v. Pikes Peak Library Dist.*, 155 P.3d 630 (Colo. App. 2007).

The school finance act incorporated by reference the property tax revenue limit and each district's corresponding ability to waive that limit pursuant to subsection (7)(c). The property tax revenue "limit" imposed by the school finance act is a reference to the subsection (7) (c) limit and not an "other limit" as contemplated by subsection (1). *Mesa County Bd. of County Comm'rs v. State*, 203 P.3d 519 (Colo. 2009).

The electorate of a governmental entity may authorize retention and expenditure of the excess collection without forcing a corresponding revenue reduction. *Havens v. Bd. of County Comm'rs*, 924 P.2d 517 (Colo. 1996).

Although the great outdoors Colorado trust fund board is not a local government, private entity, agency of the state, or enterprise under this section, it is essentially governmental in nature and the best reading of this section is to exclude from state fiscal year spending limits only

those entities that are non-governmental since this interpretation is the interpretation that reasonably restrains most the growth of government. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

Section 9 of article XVIII of the Colorado Constitution prohibits the general assembly from enacting limitations on revenues collected by the Colorado limited gaming

commission in order to comply with this section, and insofar as revenues generated by limited gaming might tend in a given year to violate the spending limits imposed by this section, the general assembly may comply with this section by decreasing revenues collected elsewhere, or if that is impossible after the fact, the general assembly may comply with this section by refunding the surplus to taxpayers. Sub. of Interrogatories on Senate Bill 93-74, 852 P.2d 1 (Colo. 1993).

The party seeking to invoke the “preferred interpretation” has the burden of establishing that its proposed construction of this section would reasonably restrain the growth of government more than any other competing interpretation. The mere assertion by a party that its interpretation would “reasonably restrain most the growth of government” is not dispositive. *Bickel v. City of Boulder*, 885 P.2d 215 (Colo. 1994), cert. denied, 513 U.S. 1155 (1995).

“Offset” is not a term of art defined by this section or utilized in a compensatory financial sense in the applicable provision; rather, read in context, the reasonable meaning of the operating phrase “revenue change as an offset” in subsection (7)(d) is that voter approval for the excess revenue retention constitutes the required offset to the refund requirement which otherwise would apply. *Havens v. Bd. of County Comm’rs*, 924 P.2d 517 (Colo. 1996).

The electorate’s approval for retention of the excess revenues as a “revenue change” is the required “offset” to the governmental entity’s otherwise applicable refund obligation: “[T]he excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset.” *Havens v. Bd. of County Comm’rs*, 924 P.2d 517 (Colo. 1996).

Remarketing of revenue bonds does not constitute creation of debt requiring voter approval under this section because the remarketing does not create any new debt, impose any tax, or expose taxpayers to any new liability or obligation. *Bd. of County Comm’rs v. E-470 Pub. Hwy.*, 881 P.2d 412 (Colo. App. 1994), aff’d in part and rev’d in part sub nom. *Nicholl v. E-470 Pub. Hwy. Auth.*, 896 P.2d 859 (Colo. 1995).

Under this section, bonded debt increases annual fiscal spending only by the amount of the debt service, not by the amount of the borrowed funds expended; thus, the expenditure of the escrowed bond proceeds for further construction and the operation of E-470 highway does not impact annual fiscal spending, and is not subject to the voter approval requirements of subsection

(7)(d). Bd. of County Comm'rs v. E-470 Pub. Hwy. Auth., 881 P.2d 412 (Colo. App. 1994), aff'd in part and rev'd in part sub nom. Nicholl v. E-470 Pub. Hwy. Auth., 896 P.2d 859 (Colo. 1995).

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The collection and expenditure of Authority revenues for service on bonds are "changes in debt service," to which the provisions of subsection (7)(b) do not apply under the plain language of this section. Bd. of County Comm'rs v. E-470 Pub. Hwy. Auth., 881 P.2d 412 (Colo. App. 1994), aff'd in part and rev'd in part sub nom. Nicholl v. E-470 Pub. Hwy. Auth., 896 P.2d 859 (Colo. 1995).

It is incorrect to interpret the phrase "revenue change as an offset" in subsection (7)(d) to require that offsetting revenue reductions must be paired with the retained excess revenues for the following reasons: (1) Such a construction would restrict the electorate's franchise in a manner inconsistent with the evident purpose of this section, which is to limit the discretion of governmental officials to take certain taxing, revenue, and spending actions in the absence of voter approval; (2) such a construction does not accord with legitimate voter expectations that this section, if adopted, would defer to citizen approval or disapproval certain proposed tax, revenue, and spending measures that varied from this section's limitations; (3) the general assembly has construed this section as including the approval of revenue changes, under subsection (7) by means of measures referred to the voters by local government; (4) such a construction conflicts with the clear pattern of this section deferring to voter choice in the waiver of otherwise applicable limitations; and (5) the court has declined to adopt a rigid interpretation of this section which would have the effect of working a reduction in government services. Havens v. Bd. of County Comm'rs, 924 P.2d 517 (Colo. 1996).

Subsection (8)(c) prohibits a presumption in favor of any pending valuation in order to put a taxpayer on equal footing with a county in property tax valuation proceedings but does not address or modify a taxpayer's burden of proof at a board of assessment appeals proceeding. A taxpayer thus must prove by a preponderance of the evidence only that an assessment is incorrect to prevail at a board of assessment appeals proceeding and is not required to establish an appropriate basis for an alternative reduced valuation for the property at issue. Bd. of Assessment Appeals v. Sampson, 105 P.3d 198 (Colo. 2005).

The language "tax policy change" cannot be applied to any policy modifications that may have a de minimis impact on a district's revenues. In some cases, the cost of the election to authorize a tax policy change could exceed the additional revenue obtained, which would be an unreasonable result that the voters could not have intended when they passed this section. Mesa County Bd. of County Comm'rs v. State, 203 P.3d 519 (Colo. 2009).

A “tax policy change directly causing a net revenue gain” only requires voter approval when the revenue gain exceeds the limits dictated by subsection (7). To find that a tax policy change resulting in a net tax revenue gain that does not violate subsection (7) revenue limits requires voter approval would eliminate the need for the detailed revenue limits entirely. *Mesa County Bd. of County Comm’rs v. State*, 203 P.3d 519 (Colo. 2009).

V. STATE MANDATES.

“Subsidy” of state by county is legally impossible. Attempted turnback by county of its responsibilities under human services code pursuant to subsection (9) was invalid because when a county (itself a political subdivision of the state) attempts to subsidize the state, the state, through the county, contributes to itself. Therefore, county’s contribution to cost of social services program is not a “subsidy” and subsection (9) does not apply. *Romer v. Bd. of County Comm’rs, Weld County*, 897 P.2d 779 (Colo. 1995).

This section did not change the mixed state and local character of social services. *Romer v. Bd. of County Comm’rs, Weld County*, 897 P.2d 779 (Colo. 1995).

A county’s duties to the state court system, including security, may not be reduced or ended pursuant to subsection (9). *State v. Bd. of County Comm’rs, Mesa County*, 897 P.2d 788 (Colo. 1995).

Research References & Practice Aids

Cross references:

For statutory provisions implementing this section, see article 77 of title 24 (state fiscal policies); §§ 1-1-102, 1-40-125, 1-41-101 to 1-41-103, 29-2-102, and 32-1-803.5 (elections); §§ 29-1-304.7 and 29-1-304.8 (turnback of programs delegated to local governments by the general assembly); §§ 43-1-112.5, 43-1-113, 43-4-611, 43-4-612, 43-4-705, 43-4-707, and 43-10-109 (department of transportation revenue and spending limits); §§ 23-1-104 and 23-1-105 (higher education revenue and spending limits); §§ 24-30-202, 24-82-703, 24-82-705, and 24-82-801 (multiple fiscal-year obligations); §§ 8-46-101, 8-46-202, 8-77-101, 24-75-302, and 43-4-201 (provisions relating to individual funds and programs); and § 39-5-121 (property tax valuation notices); and, concerning the establishment of enterprises, §§ 23-1-106, 23-3.1-103.5, 23-3.1-104.5, 23-5-101.5, 23-5-101.7, 23-5-102, 23-5-103, 23-70-107, 23-70-108, and 23-70-112 (higher education, auxiliary facilities), part 3 of article 3 of title 25 (county hospitals), §§ 26-12-110 and 26-12-113 (state nursing homes), article 45.1 of title 37 (water activities), § 43-4-502 (public highway authorities), and § 43-4-805 (state bridge enterprise).

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TOWN OF GRAND LAKE
RESOLUTION NO: 8 - 1992

A RESOLUTION RECOGNIZING THE GRAND LAKE WATER DEPARTMENT AS AN "ENTERPRISE" UNDER THE PROVISIONS OF ARTICLE X, SECTION 20, COLORADO CONSTITUTION

WHEREAS, the voters of the State of Colorado approved Article X, Section 20, Colorado Constitution in November of 1992; and

WHEREAS, Article X, Section 20, Colorado Constitution restricts the ability of certain governmental entities to regulate revenues and expenditures to achieve the purposes for which they were created, unless such governmental entities are deemed to be an enterprise under the terms of the aforementioned constitutional provisions;

WHEREAS, the Grand Lake Water Department meets the constitutional criteria for an enterprise, in that (1) the water department is a government owned business; (2) the Board of Trustee believes the Town is authorized to issue bonds on behalf of the water department, payable from the funds collected by the water department generated from the providing of water and water service to various users; and (3) the Water Department receives under 10% of its annual revenue in grants from all Colorado state and local governments combined.

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

That the Grand lake Water Department is hereby deemed and declared to be an enterprise, as defined in Article X, Section 20, of the Colorado Constitution, that it is therefore exempt from the restrictions of Article X, Section 20 and that henceforth, it shall be known and referred to as the Grand Lake Water Enterprise.


DULY MOVED, SECONDED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 14th DAY OF December, 1992.

(S E A L)

Votes Approving: 7
Votes Opposing: 0
Votes Abstaining: 0

ATTEST:

TOWN OF GRAND LAKE


Linda Rusciolelli
Town Clerk

BY: 
Gene M. Stover
Mayor

TOWN OF GRAND LAKE

ORDINANCE 28-2006

**AN ORDINANCE CONCERNING THE GRAND LAKE MARINA, AND
CREATING AN ENTERPRISE OF THE TOWN IN CONNECTION THEREWITH.**

WHEREAS, the Town of Grand Lake (the "Town") is a Colorado municipal corporation;
and

WHEREAS, the Town owns certain land, interests in land, real property improvements,
equipment and facilities known as the Grand Lake Marina; and

WHEREAS, the Grand Lake Board of Trustees has determined that it is in the best
interests of the Town and its inhabitants that the Town operate the Grand Lake Marina as an
enterprise of the Town within the meaning of Article X, Section 20 of the Colorado Constitution;

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF
THE TOWN OF GRAND LAKE, COLORADO AS FOLLOWS:**

Section 1. Definitions.

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

"Grant" means any direct cash subsidy or other direct contribution of money from the
State of Colorado or any local government in the State which is not required to be repaid. The
term "grant" does not include:

- (a) Any indirect benefit conferred upon the Marina Enterprise from the State
or any local government in the State;
- (b) Any revenues resulting from rates, fees, assessments, or other charges
imposed by the Marina Enterprise for the provision of goods or services by such
enterprise; or
- (c) Any federal funds, regardless of whether such federal funds pass through
the State or any local government in the State prior to receipt by the Marina Enterprise.

"Marina Enterprise" means the marina business owned by the Town, which business
receives under ten percent of its annual revenues in grants from all state and local governments
combined and which is authorized to issue its own revenue bonds pursuant to this Ordinance or
other applicable law.

“*Marina Facilities*” means any one or more of the various facilities, structures or devices used in the operation of the Grand Lake Marina, including, without limitation, facilities for the launching, mooring, maintenance, rental, repair and storage of watercraft of all kinds.

Section 2. Finding and Determination Regarding Marina Enterprise.

By virtue of the Colorado Constitution and statutes, the Town has the power to construct, condemn and purchase, acquire, lease, add to, maintain, conduct and operate public facilities, for its own use and the use of its citizens, and to legislate upon, provide, regulate, conduct, and control the issuance, refunding and liquidation of all kinds of municipal obligations. Accordingly, the Town Board of Trustees finds and determines that the Town shall provide Marina Facilities by means of an enterprise, as that term is defined by Colorado State law. The Town Board of Trustees further declares its intent that the Town’s Marina Enterprise be operated and maintained so as to exclude its activities from the application of Article X, Section 20 of the Colorado Constitution.

Section 3. Powers.

In addition to any of the powers it may have by virtue of any of the applicable provisions of state law, the Town Ordinance, and the Town Code, the Marina Enterprise shall have the power under this Ordinance to:

- (a) Acquire by gift, purchase, lease, or exercise of the right of eminent domain, construct, reconstruct, improve, better and extend Marina Facilities, wholly within or wholly without the Town or partially within and partially without the Town, and acquire in the name of the Town by gift, purchase, or the exercise of the right of eminent domain lands, easements, and rights in land in connection therewith;
- (b) Operate and maintain Marina Facilities for its or the Town’s own use and for the use of public and private consumers and users within and without the territorial boundaries of the Town;
- (c) Accept in its own name or the name of the Town federal funds under any federal law in force to aid in financing the cost of engineering, architectural, or economic investigations or studies, surveys, designs, plans, working drawings, specifications, procedures, or other action preliminary to the construction of Marina Facilities;
- (d) Accept in its own name or the name of the Town federal funds under any federal law in force for the construction of necessary Marina Facilities;
- (e) Enter into joint operating agreements, contracts, or arrangements with consumers concerning Marina Facilities, whether acquired or constructed by the Marina Enterprise or the consumer, and accept grants and contributions from consumers for the construction of Marina Facilities;
- (f) Prescribe, revise, and collect in advance or otherwise, from any consumer or any owner or occupant of any real property connected therewith or receiving service therefrom, rates, fees, tolls, and charges or any combination thereof for the services

furnished by or the direct or indirect use of Marina Facilities; in anticipation of the collection of the revenues from the operation of Marina Facilities, issue revenue bonds to finance in whole or in part the cost of acquisition, construction, reconstruction, improvement, betterment, or extension of the Marina Facilities;

(g) Pledge to the punctual payment of the bonds and interest thereon all or any part of the revenues of the Marina Facilities including the revenues of improvements, betterments, or extensions thereto hereafter constructed or acquired, as well as the revenues from existing Marina Facilities;

(h) Enter into and perform contracts and agreements with other governmental entities and enterprises for or concerning the planning, construction, lease, or other acquisition and the financing of Marina Facilities and the maintenance and operation thereof;

(i) Make all contracts, execute all instruments, and do all things necessary or convenient in the exercise of the powers granted in this section or elsewhere in Colorado law, the Town Ordinances or Code, or this Ordinance or in the performance of its covenants or duties or in order to secure the payment of its bonds if no encumbrance, mortgage, or other pledge of property, excluding any pledged revenues, of the Marina Enterprise or Town is created thereby, and if no property, other than money, of the Marina Enterprise or Town is liable to be forfeited or taken in payment of the bonds, and if no debt on the credit of the Marina Enterprise or Town is thereby incurred in any manner for any purpose; and

(j) Issue revenue refunding bonds pursuant to this Ordinance or other applicable law to refund, pay, or discharge all or any part of its outstanding bonds issued under this Ordinance or under any other law, including any interest thereon in arrears or about to become due, or for the purpose of reducing interest costs, effecting a change in any particular year in the principal and interest payable thereon or in the related rates to be charged, effecting other economies, or modifying or eliminating restrictive contractual limitations appertaining to the issuance of additional bonds or to any Marina Facilities.

Section 4. Revenue Bonds.

(a) In accordance with and through the provisions of this section, the Marina Enterprise, through its governing body, is authorized to issue bonds or other obligations payable solely from the revenues derived or to be derived from the functions, services, benefits or facilities of the Marina Enterprise or from any other available funds of such Enterprise. Such bonds or other obligations shall be authorized by ordinance, adopted by the governing body of the Marina Enterprise in the same manner as other ordinances of the Town. Such bonds or other obligations may be issued without voter approval provided that, during the fiscal year of the Town preceding the year in which the bonds or other obligations are authorized, the Marina Enterprise received under ten percent of its annual revenue in Grants or, during the current fiscal year of the Town, it is reasonably anticipated that such Enterprise will receive under ten percent of its revenue in Grants. Nothing in this Section shall be construed so as to require voter approval where such

approval is not otherwise required by the constitution and laws of the State of Colorado or the Town Code or Ordinances.

(b) The terms, conditions, and details of the bonds or other obligations and the procedures related thereto shall be set forth in the ordinance authorizing the bonds or other obligations and shall, as nearly as may be practicable, be substantially the same as those provided in C.R.S. §§ 31-35-401 et seq., relating to water and sewer revenue bonds, except that the purposes for which the bonds are issued shall not be so limited and except that the bonds or other obligations may be sold at public or private sale in accordance with the provisions of the Town Charter. Each bond, note, or other obligation issued under this Section shall recite in substance that the bond, note, or other obligation, including the interest thereon, is payable from the revenues and other available funds of the Marina Enterprise pledged for the payment thereof. Notwithstanding any other provision of law to the contrary, such bonds or other obligations may be issued to mature at such times as are authorized by the principal amount thereof, all as shall be determined by the governing body of the Marina Enterprise. Notwithstanding anything in this Section to the contrary, for short term notes or other obligations maturing not later than one year after the date of issuance thereof, the governing body of the Marina Enterprise may authorize enterprise officials to fix principal amounts, maturity dates, interest rates, and purchase prices of any particular issue of such short term notes or obligations, subject to such limitations as to maximum term, maximum principal amount outstanding, and maximum net effective interest rates as the governing body of the Marina Enterprise shall prescribe. Refunding bonds of the Marina Enterprise shall be issued as provided in C.R.S. §§ 11-56-101 et seq. The powers provided in this Section to issue bonds or other obligations are in addition and supplemental to and not in substitution for the powers conferred by any other law, and the powers provided in this section shall not modify, limit, or affect the powers conferred by any other law either directly or indirectly. Bonds, notes, or other obligations may be issued pursuant to this section without regard to the provisions of any other law. Insofar as the provisions of this section are inconsistent with the provisions of any other laws, the provisions of this section shall control with regard to any bonds lawfully issued pursuant to this section.

(c) Any pledge of revenue or other funds of the Marina Enterprise shall be subject to any limitation on future pledges thereof contained in any ordinance of the governing body of the Marina Enterprise or of the Town authorizing the issuance of any outstanding bonds or other obligations of the Marina Enterprise or the Town payable from the same source. Bonds or other obligations separately issued by the Town and the Marina Enterprise but secured by the same revenues or other funds shall be treated as having the same obligor and as being payable in whole or in part from the same source.

Section 5. Governing Body.

For all purposes under the Town Code and Ordinances and this Ordinance, the governing body of the Marina Enterprise shall be the Town Board of Trustees. All provisions of the Town Code and ordinances which govern the provision of Marina Facilities shall be administered and enforced by the Marina Enterprise.

Section 6. Effective Date.

This ordinance shall take effect thirty (30) days following publication.

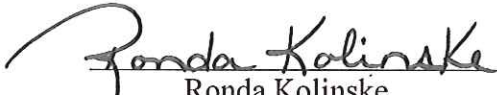
DULY MOVED, SECONDED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 11TH DAY OF DECEMBER, 2006.

(S E A L)

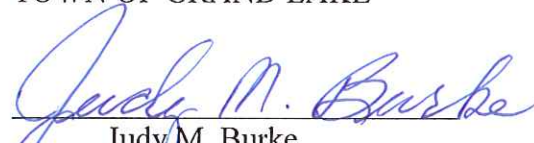
Votes Approving: 7
Votes Opposing: 0
Votes Abstaining: 0
Absent: 0

ATTEST:

TOWN OF GRAND LAKE



Ronda Kolinske
Town Clerk



Judy M. Burke
Mayor

TOWN OF GRAND LAKE

ORDINANCE 10-2010

AN EMERGENCY ORDINANCE CONCERNING A PAY-AS-YOU-THROW (“PAYT”) TRASH SERVICE, AND CREATING AN ENTERPRISE OF THE TOWN IN CONNECTION THEREWITH.

WHEREAS, the Town of Grand Lake (the “Town”) is a Colorado municipal corporation; and,

WHEREAS, the Town of Grand Lake has experienced code enforcement issues with illegal dumping and with wildlife knocking over or otherwise scattering garbage in Town; and,

WHEREAS, the large 2nd homeowner population in Grand Lake currently has few options when it comes to disposing of their garbage; and,

WHEREAS, a centralized, Pay As You Throw (PAYT) facility will provide an affordable way to dispose of occasional waste, in a bear resistant container; and,

WHEREAS, efforts to contract for PAYT with a private enterprise through a competitive bidding process were unsuccessful; and,

WHEREAS, the Town has determined that the establishment of a pay-as-you-throw (“PAYT”) trash service should be available as soon as possible; and,

WHEREAS, the Grand Lake Board of Trustees has determined that it is in the best interests of the Town and its inhabitants that the Town operate the PAYT trash service as an enterprise of the Town within the meaning of Article X, Section 20 of the Colorado Constitution;

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO AS FOLLOWS:

Section 1. Definitions.

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

“*Grant*” means any direct cash subsidy or other direct contribution of money from the State of Colorado or any local government in the State which is not required to be repaid. The term “grant” does not include;

- (a) Any indirect benefit conferred upon the PAYT Enterprise from the State or any local government in the State;

(b) Any revenues resulting from rates, fees, assessments, or other charges imposed by the PAYT Enterprise for the provision of goods or services by such enterprise; or

(c) Any federal funds, regardless of whether such federal funds pass through the State or any local government in the State prior to receipt by the PAYT Enterprise.

“*PAYT Enterprise*” means the pay-as-you-throw trash service business owned by the Town, which business receives under ten percent of its annual revenues in grants from all state and local governments combined and which is authorized to issue its own revenue bonds pursuant to this Ordinance or other applicable law.

“*PAYT Facilities*” means any one or more of the various facilities, structures or devices used in the operation of the PAYT Enterprise, including, without limitation, facilities for the collection of household trash.

Section 2. Finding and Determination Regarding PAYT Enterprise.

By virtue of the Colorado Constitution and statutes, the Town has the power to construct, condemn and purchase, acquire, lease, add to, maintain, conduct and operate public facilities, for its own use and the use of its citizens, and to legislate upon, provide, regulate, conduct, and control the issuance, refunding and liquidation of all kinds of municipal obligations. Accordingly, the Town Board of Trustees finds and determines that the Town shall provide PAYT Facilities by means of an enterprise, as that term is defined by Colorado State law. The Town Board of Trustees further declares its intent that the Town’s PAYT Enterprise be operated and maintained so as to exclude its activities from the application of Article X, Section 20 of the Colorado Constitution.

Section 3. Powers.

In addition to any of the powers it may have by virtue of any of the applicable provisions of state law, the Town Ordinance, and the Town Code, the PAYT Enterprise shall have the power under this Ordinance to:

(a) Acquire by gift, purchase, lease, or exercise of the right of eminent domain, construct, reconstruct, improve, better and extend PAYT Facilities, wholly within or wholly without the Town or partially within and partially without the Town, and acquire in the name of the Town by gift, purchase, or the exercise of the right of eminent domain lands, easements, and rights in land in connection therewith;

(b) Operate and maintain PAYT Facilities for its or the Town’s own use and for the use of public and private consumers and users within and without the territorial boundaries of the Town;

(c) Accept in its own name or the name of the Town federal funds under any federal law in force to aid in financing the cost of engineering, architectural, or economic investigations or studies, surveys, designs, plans, working drawings, specifications, procedures, or other action preliminary to the construction of PAYT Facilities;

(d) Accept in its own name or the name of the Town federal funds under any federal law in force for the construction of necessary PAYT Facilities;

(e) Enter into joint operating agreements, contracts, or arrangements with consumers concerning PAYT Facilities, whether acquired or constructed by the PAYT Enterprise or the consumer, and accept grants and contributions from consumers for the construction of PAYT Facilities;

(f) Prescribe, revise, and collect in advance or otherwise, from any consumer or any owner or occupant of any real property connected therewith or receiving service therefrom, rates, fees, tolls, and charges or any combination thereof for the services furnished by or the direct or indirect use of PAYT Facilities; in anticipation of the collection of the revenues from the operation of PAYT Facilities, issue revenue bonds to finance in whole or in part the cost of acquisition, construction, reconstruction, improvement, betterment, or extension of the PAYT Facilities;

(g) Pledge to the punctual payment of the bonds and interest thereon all or any part of the revenues of the PAYT Facilities including the revenues of improvements, betterments, or extensions thereto hereafter constructed or acquired, as well as the revenues from existing PAYT Facilities;

(h) Enter into and perform contracts and agreements with other governmental entities and enterprises for or concerning the planning, construction, lease, or other acquisition and the financing of PAYT Facilities and the maintenance and operation thereof;

(i) Make all contracts, execute all instruments, and do all things necessary or convenient in the exercise of the powers granted in this section or elsewhere in Colorado law, the Town Ordinances or Code, or this Ordinance or in the performance of its covenants or duties or in order to secure the payment of its bonds if no encumbrance, mortgage, or other pledge of property, excluding any pledged revenues, of the PAYT Enterprise or Town is created thereby, and if no property, other than money, of the PAYT Enterprise or Town is liable to be forfeited or taken in payment of the bonds, and if no debt on the credit of the PAYT Enterprise or Town is thereby incurred in any manner for any purpose; and

(j) Issue revenue refunding bonds pursuant to this Ordinance or other applicable law to refund, pay, or discharge all or any part of its outstanding bonds issued under this Ordinance or under any other law, including any interest thereon in arrears or about to become due, or for the purpose of reducing interest costs, effecting a change in any particular year in the principal and interest payable thereon or in the related rates to be charged, effecting other economies, or modifying or eliminating restrictive contractual limitations appertaining to the issuance of additional bonds or to any PAYT Facilities.

Section 4. Revenue Bonds.

(a) In accordance with and through the provisions of this section, the PAYT Enterprise, through its governing body, is authorized to issue bonds or other obligations

payable solely from the revenues derived or to be derived from the functions, services, benefits or facilities of the PAYT Enterprise or from any other available funds of such Enterprise. Such bonds or other obligations shall be authorized by ordinance, adopted by the governing body of the PAYT Enterprise in the same manner as other ordinances of the Town. Such bonds or other obligations may be issued without voter approval provided that, during the fiscal year of the Town preceding the year in which the bonds or other obligations are authorized, the PAYT Enterprise received under ten percent of its annual revenue in Grants or, during the current fiscal year of the Town, it is reasonably anticipated that such Enterprise will receive under ten percent of its revenue in Grants. Nothing in this Section shall be construed so as to require voter approval where such approval is not otherwise required by the constitution and laws of the State of Colorado or the Town Code or Ordinances.

(b) The terms, conditions, and details of the bonds or other obligations and the procedures related thereto shall be set forth in the ordinance authorizing the bonds or other obligations and shall, as nearly as may be practicable, be substantially the same as those provided in C.R.S. §§ 31-35-401 et seq., relating to water and sewer revenue bonds, except that the purposes for which the bonds are issued shall not be so limited and except that the bonds or other obligations may be sold at public or private sale in accordance with the provisions of the Town Code. Each bond, note, or other obligation issued under this Section shall recite in substance that the bond, note, or other obligation, including the interest thereon, is payable from the revenues and other available funds of the PAYT Enterprise pledged for the payment thereof. Notwithstanding any other provision of law to the contrary, such bonds or other obligations may be issued to mature at such times as are authorized by the principal amount thereof, all as shall be determined by the governing body of the PAYT Enterprise. Notwithstanding anything in this Section to the contrary, for short term notes or other obligations maturing not later than one year after the date of issuance thereof, the governing body of the PAYT Enterprise may authorize enterprise officials to fix principal amounts, maturity dates, interest rates, and purchase prices of any particular issue of such short term notes or obligations, subject to such limitations as to maximum term, maximum principal amount outstanding, and maximum net effective interest rates as the governing body of the PAYT Enterprise shall prescribe. Refunding bonds of the PAYT Enterprise shall be issued as provided in C.R.S. §§ 11-56-101 et seq. The powers provided in this Section to issue bonds or other obligations are in addition and supplemental to and not in substitution for the powers conferred by any other law, and the powers provided in this section shall not modify, limit, or affect the powers conferred by any other law either directly or indirectly. Bonds, notes, or other obligations may be issued pursuant to this section without regard to the provisions of any other law. Insofar as the provisions of this section are inconsistent with the provisions of any other laws, the provisions of this section shall control with regard to any bonds lawfully issued pursuant to this section.

(c) Any pledge of revenue or other funds of the PAYT Enterprise shall be subject to any limitation on future pledges thereof contained in any ordinance of the governing body of the PAYT Enterprise or of the Town authorizing the issuance of any outstanding bonds or other obligations of the PAYT Enterprise or the Town payable from the same source. Bonds or other obligations separately issued by the Town and the

PAYT Enterprise but secured by the same revenues or other funds shall be treated as having the same obligor and as being payable in whole or in part from the same source.

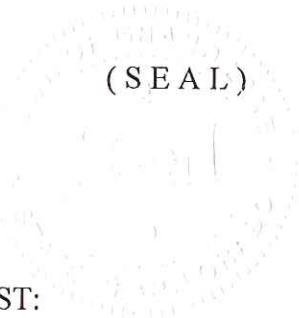
Section 5. Governing Body.

For all purposes under the Town Code and Ordinances and this Ordinance, the governing body of the PAYT Enterprise shall be the Town Board of Trustees. All provisions of the Town Code and ordinances which govern the provision of PAYT Facilities shall be administered and enforced by the PAYT Enterprise.

Section 6. Effective Date.

The Board of Trustees hereby finds, determines, and declares that an emergency exists and that this Ordinance is necessary for the immediate preservation of public property, health, welfare, peace or safety. The adoption of this Ordinance on an emergency basis is necessary in order to create the PAYT Enterprise immediately so that the household trash collection service is in operation and available to consumers before the end of the summer season. The Board of Trustees further determines that the adoption of this Ordinance as an emergency ordinance is in the best interest of the citizens of the Town of Grand Lake. Therefore, this Ordinance shall be effective immediately upon its approval by the Board of Trustees. The Board of Trustees further finds and determines that the PAYT program should begin operation on August 1, 2010.

DULY MOVED, SECONDED AND ADOPTED AS AN EMERGENCY ORDINANCE BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 26TH DAY OF JULY, 2010.



Votes Approving: 6
Votes Opposing: 0
Votes Abstaining: 0
Absent: 1

ATTEST:

TOWN OF GRAND LAKE

Ronda Kolinske
Ronda Kolinske
Town Clerk

Judy M. Burke
Judy M. Burke
Mayor

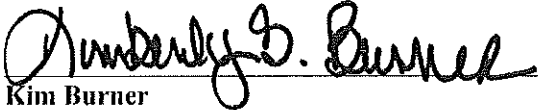
Ad Name: 5361271A
Customer: GRAND LAKE, TOWN OF
Your account number is: 1095579

PROOF OF PUBLICATION
MIDDLE PARK TIMES

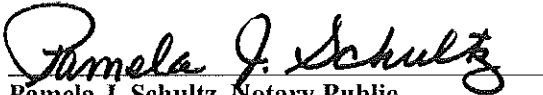
I, Kimberly S. Burner, do solemnly swear that I am the publisher of the Middle Park Times, that the same is a weekly newspaper printed, in whole or in-part, and published in the County of Grand, State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and interruptedly in said County of Grand for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement, that said newspaper has been admitted to the United States mail as second-class matter under the provisions of the act of March 3, 1879, or any amendment thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

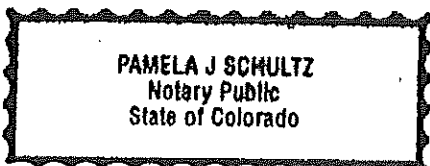
That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said daily newspaper for the period of 1 consecutive insertions; and that the first publication of said notice was in the issue of said newspaper dated 7/29/2010 and that the last publication of said notice was dated 7/30/2010 in the issue of said newspaper.

In witness whereof, I have here unto set my hand this day, 08/09/2010.


Kim Burner
Publisher

Subscribed and sworn to before me, a notary public in and for the County of Eagle, State of Colorado this day 08/09/2010.


Pamela J. Schultz, Notary Public
My Commission expires: November 1, 2011



NOTICE OF ADOPTION OF ORDINANCE

Please take notice that, on July 26, 2010 the Board of Trustees for the Town of Grand Lake, Colorado, approved and adopted an ordinance entitled:

ORDINANCE NO. 10-2010

AN EMERGENCY ORDINANCE CONCERNING A PAY-AS-YOU-THROW ("PAYT") TRASH SERVICE AND CREATING AN ENTERPRISE OF THE TOWN IN CONNECTION THEREWITH

This ordinance took effect immediately after passage and adoption as provided by law. A copy of this ordinance in full is available for public inspection on the Town's website, www.townofgrandlake.com, or at the Town Hall, 1026 Park Avenue, Grand Lake, Colorado, during regular business hours. Published in the Middle Park Times July 29, 2010 (5361271)

TOWN OF GRAND LAKE

ORDINANCE 28-2006

**AN ORDINANCE CONCERNING THE GRAND LAKE MARINA, AND
CREATING AN ENTERPRISE OF THE TOWN IN CONNECTION THEREWITH.**

WHEREAS, the Town of Grand Lake (the "Town") is a Colorado municipal corporation;
and

WHEREAS, the Town owns certain land, interests in land, real property improvements,
equipment and facilities known as the Grand Lake Marina; and

WHEREAS, the Grand Lake Board of Trustees has determined that it is in the best
interests of the Town and its inhabitants that the Town operate the Grand Lake Marina as an
enterprise of the Town within the meaning of Article X, Section 20 of the Colorado Constitution;

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF
THE TOWN OF GRAND LAKE, COLORADO AS FOLLOWS:**

Section 1. Definitions.

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

"Grant" means any direct cash subsidy or other direct contribution of money from the
State of Colorado or any local government in the State which is not required to be repaid. The
term "grant" does not include:

- (a) Any indirect benefit conferred upon the Marina Enterprise from the State
or any local government in the State;
- (b) Any revenues resulting from rates, fees, assessments, or other charges
imposed by the Marina Enterprise for the provision of goods or services by such
enterprise; or
- (c) Any federal funds, regardless of whether such federal funds pass through
the State or any local government in the State prior to receipt by the Marina Enterprise.

"Marina Enterprise" means the marina business owned by the Town, which business
receives under ten percent of its annual revenues in grants from all state and local governments
combined and which is authorized to issue its own revenue bonds pursuant to this Ordinance or
other applicable law.

“*Marina Facilities*” means any one or more of the various facilities, structures or devices used in the operation of the Grand Lake Marina, including, without limitation, facilities for the launching, mooring, maintenance, rental, repair and storage of watercraft of all kinds.

Section 2. Finding and Determination Regarding Marina Enterprise.

By virtue of the Colorado Constitution and statutes, the Town has the power to construct, condemn and purchase, acquire, lease, add to, maintain, conduct and operate public facilities, for its own use and the use of its citizens, and to legislate upon, provide, regulate, conduct, and control the issuance, refunding and liquidation of all kinds of municipal obligations. Accordingly, the Town Board of Trustees finds and determines that the Town shall provide Marina Facilities by means of an enterprise, as that term is defined by Colorado State law. The Town Board of Trustees further declares its intent that the Town’s Marina Enterprise be operated and maintained so as to exclude its activities from the application of Article X, Section 20 of the Colorado Constitution.

Section 3. Powers.

In addition to any of the powers it may have by virtue of any of the applicable provisions of state law, the Town Ordinance, and the Town Code, the Marina Enterprise shall have the power under this Ordinance to:

- (a) Acquire by gift, purchase, lease, or exercise of the right of eminent domain, construct, reconstruct, improve, better and extend Marina Facilities, wholly within or wholly without the Town or partially within and partially without the Town, and acquire in the name of the Town by gift, purchase, or the exercise of the right of eminent domain lands, easements, and rights in land in connection therewith;
- (b) Operate and maintain Marina Facilities for its or the Town’s own use and for the use of public and private consumers and users within and without the territorial boundaries of the Town;
- (c) Accept in its own name or the name of the Town federal funds under any federal law in force to aid in financing the cost of engineering, architectural, or economic investigations or studies, surveys, designs, plans, working drawings, specifications, procedures, or other action preliminary to the construction of Marina Facilities;
- (d) Accept in its own name or the name of the Town federal funds under any federal law in force for the construction of necessary Marina Facilities;
- (e) Enter into joint operating agreements, contracts, or arrangements with consumers concerning Marina Facilities, whether acquired or constructed by the Marina Enterprise or the consumer, and accept grants and contributions from consumers for the construction of Marina Facilities;
- (f) Prescribe, revise, and collect in advance or otherwise, from any consumer or any owner or occupant of any real property connected therewith or receiving service therefrom, rates, fees, tolls, and charges or any combination thereof for the services

furnished by or the direct or indirect use of Marina Facilities; in anticipation of the collection of the revenues from the operation of Marina Facilities, issue revenue bonds to finance in whole or in part the cost of acquisition, construction, reconstruction, improvement, betterment, or extension of the Marina Facilities;

(g) Pledge to the punctual payment of the bonds and interest thereon all or any part of the revenues of the Marina Facilities including the revenues of improvements, betterments, or extensions thereto hereafter constructed or acquired, as well as the revenues from existing Marina Facilities;

(h) Enter into and perform contracts and agreements with other governmental entities and enterprises for or concerning the planning, construction, lease, or other acquisition and the financing of Marina Facilities and the maintenance and operation thereof;

(i) Make all contracts, execute all instruments, and do all things necessary or convenient in the exercise of the powers granted in this section or elsewhere in Colorado law, the Town Ordinances or Code, or this Ordinance or in the performance of its covenants or duties or in order to secure the payment of its bonds if no encumbrance, mortgage, or other pledge of property, excluding any pledged revenues, of the Marina Enterprise or Town is created thereby, and if no property, other than money, of the Marina Enterprise or Town is liable to be forfeited or taken in payment of the bonds, and if no debt on the credit of the Marina Enterprise or Town is thereby incurred in any manner for any purpose; and

(j) Issue revenue refunding bonds pursuant to this Ordinance or other applicable law to refund, pay, or discharge all or any part of its outstanding bonds issued under this Ordinance or under any other law, including any interest thereon in arrears or about to become due, or for the purpose of reducing interest costs, effecting a change in any particular year in the principal and interest payable thereon or in the related rates to be charged, effecting other economies, or modifying or eliminating restrictive contractual limitations appertaining to the issuance of additional bonds or to any Marina Facilities.

Section 4. Revenue Bonds.

(a) In accordance with and through the provisions of this section, the Marina Enterprise, through its governing body, is authorized to issue bonds or other obligations payable solely from the revenues derived or to be derived from the functions, services, benefits or facilities of the Marina Enterprise or from any other available funds of such Enterprise. Such bonds or other obligations shall be authorized by ordinance, adopted by the governing body of the Marina Enterprise in the same manner as other ordinances of the Town. Such bonds or other obligations may be issued without voter approval provided that, during the fiscal year of the Town preceding the year in which the bonds or other obligations are authorized, the Marina Enterprise received under ten percent of its annual revenue in Grants or, during the current fiscal year of the Town, it is reasonably anticipated that such Enterprise will receive under ten percent of its revenue in Grants. Nothing in this Section shall be construed so as to require voter approval where such

approval is not otherwise required by the constitution and laws of the State of Colorado or the Town Code or Ordinances.

(b) The terms, conditions, and details of the bonds or other obligations and the procedures related thereto shall be set forth in the ordinance authorizing the bonds or other obligations and shall, as nearly as may be practicable, be substantially the same as those provided in C.R.S. §§ 31-35-401 et seq., relating to water and sewer revenue bonds, except that the purposes for which the bonds are issued shall not be so limited and except that the bonds or other obligations may be sold at public or private sale in accordance with the provisions of the Town Charter. Each bond, note, or other obligation issued under this Section shall recite in substance that the bond, note, or other obligation, including the interest thereon, is payable from the revenues and other available funds of the Marina Enterprise pledged for the payment thereof. Notwithstanding any other provision of law to the contrary, such bonds or other obligations may be issued to mature at such times as are authorized by the principal amount thereof, all as shall be determined by the governing body of the Marina Enterprise. Notwithstanding anything in this Section to the contrary, for short term notes or other obligations maturing not later than one year after the date of issuance thereof, the governing body of the Marina Enterprise may authorize enterprise officials to fix principal amounts, maturity dates, interest rates, and purchase prices of any particular issue of such short term notes or obligations, subject to such limitations as to maximum term, maximum principal amount outstanding, and maximum net effective interest rates as the governing body of the Marina Enterprise shall prescribe. Refunding bonds of the Marina Enterprise shall be issued as provided in C.R.S. §§ 11-56-101 et seq. The powers provided in this Section to issue bonds or other obligations are in addition and supplemental to and not in substitution for the powers conferred by any other law, and the powers provided in this section shall not modify, limit, or affect the powers conferred by any other law either directly or indirectly. Bonds, notes, or other obligations may be issued pursuant to this section without regard to the provisions of any other law. Insofar as the provisions of this section are inconsistent with the provisions of any other laws, the provisions of this section shall control with regard to any bonds lawfully issued pursuant to this section.

(c) Any pledge of revenue or other funds of the Marina Enterprise shall be subject to any limitation on future pledges thereof contained in any ordinance of the governing body of the Marina Enterprise or of the Town authorizing the issuance of any outstanding bonds or other obligations of the Marina Enterprise or the Town payable from the same source. Bonds or other obligations separately issued by the Town and the Marina Enterprise but secured by the same revenues or other funds shall be treated as having the same obligor and as being payable in whole or in part from the same source.

Section 5. Governing Body.

For all purposes under the Town Code and Ordinances and this Ordinance, the governing body of the Marina Enterprise shall be the Town Board of Trustees. All provisions of the Town Code and ordinances which govern the provision of Marina Facilities shall be administered and enforced by the Marina Enterprise.

Section 6. Effective Date.

This ordinance shall take effect thirty (30) days following publication.


DULY MOVED, SECONDED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 11TH DAY OF DECEMBER, 2006.

(S E A L)

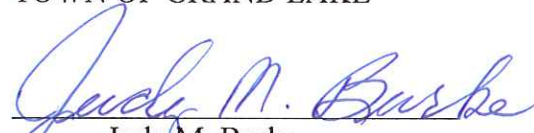
Votes Approving: 7
Votes Opposing: 0
Votes Abstaining: 0
Absent: 0

ATTEST:

TOWN OF GRAND LAKE

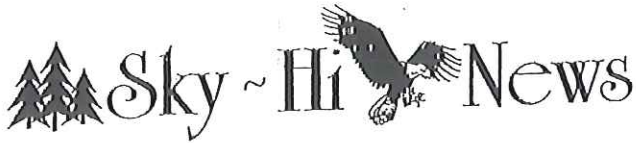


Ronda Kolinske
Town Clerk



Judy M. Burke
Mayor

PROOF OF PUBLICATION



GRANBY, COLORADO

STATE OF COLORADO

COUNTY OF GRAND

I, Patrick F. Brower, do solemnly swear that I am the publisher of the Sky-Hi News, that the same is a weekly newspaper printed, in whole or in part, and published in the County of Grand, State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said County of Grand for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement, that said newspaper has been admitted to the United States mail as second-class matter under the provisions of the act of March 3, 1879, or any amendment thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice of advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of one

consecutive insertions; and that the first publication of said notice was in the issue of said newspaper dated Dec.

14, A.D. 2006, and that the last publication of said notice was in the issue of newspaper dated

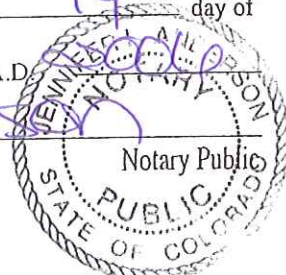
Dec: 14, A.D. 2006

In witness whereof I have hereunto set my hand this 14 day of Dec, A.D. 2006

[Signature], Publisher.

Subscribed and sworn to before me, a notary public in and for the County of Grand, State of Colorado this 14 day of

Dec., A.D. 2006
Jennifer Anderson



My Commission Expires Sept. 28, 2008

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
Summation - General Fund Revenues and Expenditures					
General Fund Beginning Balance	\$3,056,705	\$3,241,529	\$2,237,132	\$3,439,986	\$2,932,220
Operating Budget					
General Revenue	\$3,393,340	\$3,268,596	\$7,434,840	\$3,649,805	\$3,557,708
Operations	(\$3,399,613)	(\$3,265,507)	(\$3,607,123)	(\$3,557,660)	(\$4,005,395)
Debt Service	(\$129,615)	(\$129,613)	(\$127,050)	(\$127,050)	(\$129,485)
Total Operating Budget	(\$135,888)	(\$126,524)	\$3,700,667	(\$34,905)	(\$577,171)
Capital Budget					
Capital Revenue	\$227,241	\$135,048	\$90,000	\$0	\$0
Capital Outlay	(\$710,516)	(\$399,100)	(\$4,485,000)	(\$472,862)	(\$210,000)
Total Capital Budget	(\$483,275)	(\$264,052)	(\$4,395,000)	(\$472,862)	(\$210,000)
Revenues Over (Under) Expenditures	(\$619,163)	(\$390,576)	(\$694,333)	(\$507,767)	(\$787,171)
Appropriate From (To) Fund Balance	\$619,163	\$390,576	\$694,333	\$507,767	\$787,171
General Fund Ending Balance	\$2,437,542	\$2,850,953	\$1,542,799	\$2,932,220	\$2,145,048

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
23	Summation - General Fund Expenditures By Department					
24						
25						
26	Cemetery Committee	\$8,000	\$261	\$8,000	\$8,000	\$8,000
27						
28	Planning Commission/Board of Adjustments	\$41,600	\$43,915	\$48,100	\$28,117	\$41,450
29						
30	Greenways Committee	\$68,918	\$70,240	\$82,342	\$83,342	\$79,216
31						
32	Board of Trustees	\$111,950	\$112,301	\$148,100	\$131,216	\$245,531
33						
34	Administration					
35	Personnel	\$612,135	\$582,645	\$706,302	\$675,046	\$720,270
36	Operations	\$580,932	\$542,113	\$601,532	\$591,967	\$647,570
37	Administration Subtotal	\$1,193,067	\$1,124,758	\$1,307,834	\$1,267,013	\$1,367,840
38						
39	Public Safety					
40	Operations	\$277,858	\$277,858	\$277,585	\$284,115	\$344,115
41	Public Safety Subtotal	\$277,858	\$277,858	\$277,585	\$284,115	\$344,115
42						
43	Public Works					
44	Personnel	\$613,338	\$681,333	\$796,471	\$782,859	\$827,577
45	Operations	\$426,700	\$391,964	\$360,600	\$335,200	\$431,360
46	Public Works Subtotal	\$1,040,038	\$1,073,297	\$1,157,071	\$1,118,059	\$1,258,937
47						
48	Grand Lake Center					
49	Revenues	\$67,000	\$117,878	\$100,000	\$111,000	\$110,000
50	Personnel	\$218,060	\$221,726	\$245,550	\$246,749	\$259,598
51	Operations	\$154,358	\$160,930	\$130,240	\$118,040	\$125,358
52	Capital	\$0	\$0	\$0	\$0	\$0
53	Grand Lake Center Expenditures	\$372,418	\$382,656	\$375,790	\$364,789	\$384,956
54	Grand Lake Center Totals	(\$305,418)	(\$264,778)	(\$275,790)	(\$253,789)	(\$274,956)

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
55						
56	Parks					
57	Personnel	\$80,124	\$0	\$0	\$0	\$0
58	Operations	\$205,640	\$180,220	\$202,300	\$273,010	\$275,350
59	Parks Subtotal	\$285,764	\$180,220	\$202,300	\$273,010	\$275,350
60						
61	Debt Service	\$129,615	\$129,613	\$127,050	\$127,050	\$129,485
62						
63	Capital Outlay	\$710,516	\$399,100	\$4,485,000	\$472,862	\$210,000
64						
65	All Department/Committees					
66	Personnel Total*	\$1,523,657	\$1,485,704	\$1,748,323	\$1,704,653	\$1,807,445
67	Operations Total*	\$1,875,956	\$1,779,803	\$1,858,799	\$1,853,007	\$2,197,950
68	Debt Service Total*	\$129,615	\$129,613	\$127,050	\$127,050	\$129,485
69	Capital Outlay Total	\$710,516	\$399,100	\$4,485,000	\$472,862	\$210,000
70						
71	Total General Fund Expenditures	\$4,239,744	\$3,794,220	\$8,219,172	\$4,157,572	\$4,344,880

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
3			12/31/2023		12/31/2024		12/31/2025	
4		General Fund - Revenues						
5		Taxes						
6	10-311-100	Property Taxes	\$396,673	\$396,939	\$551,550	\$530,203	\$530,203	2024 Mill Levy = 6.812- Assessed value \$78M see Certification
7	10-311-110	Specific Ownership	\$15,000	\$24,967	\$18,000	\$15,000	\$15,000	Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$1,285	\$300	\$200	\$300	
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$43,120	\$40,000	\$40,000	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax 4%	\$2,337,968	\$1,979,311	\$2,337,968	\$2,337,968	\$2,384,727	4%
11	10-311-150	Building Use Tax	\$25,000	\$196,254	\$25,000	\$70,000	\$70,000	Revenue based on permits
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$4,838	\$3,000	\$3,000	\$3,000	Agreement between State and tobacco companies per C.R.S. 39-22-623
13	10-311-161	Marijuana Tax	\$0	\$0	\$10,000	\$0	\$10,000	Since this business is the first of its kind in our area we're unsure of what to expect and have asked Verts for their projected sales and opening date. This item expected to be updated at a later date.
14	10-316-170	Franchise Cable	\$20,000	\$22,412	\$20,000	\$20,000	\$20,000	5% gross revenues, paid monthly
15	10-316-171	Franchise Telephone	\$5,000	\$5,064	\$10,000	\$5,000	\$5,000	\$1/mo. per account, paid quarterly
16	10-316-172	Franchise Electric	\$35,000	\$32,104	\$35,000	\$35,000	\$35,000	2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$15,000	\$11,269	\$25,000	\$20,000	\$20,000	3% gross revenues, paid monthly
18			\$2,892,941	\$2,717,564	\$3,075,818	\$3,076,371	\$3,133,230	
19		Licenses & Permits						
20	10-321-100	Liquor License Fee	\$3,750	\$8,494	\$4,500	\$4,514	\$4,500	
21	10-321-120	Sales Tax License \$5	\$425	\$485	\$425	\$450	\$450	\$5 Town Sales Tax Licenses
22	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,158	\$2,500	\$2,000	\$2,000	Road & Bridge registration fees
23	10-321-140	Sign Permit	\$100	\$350	\$500	\$500	\$500	Includes Town Off Premise Sign Fees
24	10-321-150	Grading Permit	\$50	\$150	\$100	\$100	\$100	
25	10-321-160	Animal License	\$50	\$85	\$50	\$136	\$150	
26	10-321-170	Encroachment Fees	\$400	\$350	\$400	\$400	\$400	
27	10-321-175	Business License Commission	\$30,000	\$28,044	\$30,000	\$30,000	\$30,000	
28	10-321-180	Nightly Rental License	\$50,000	\$84,075	\$80,000	\$84,000	\$84,000	Remaining revenues after Gov.os program transferred to Attainable Housing Fund at year end, funds usually given to Chamber (\$30K) approx 120 active
29	10-321-190	Boardwalk Sales Permit	\$150	\$25	\$25	\$0	\$25	
30	10-321-191	Marijuina License Fee	\$0	\$8,000	\$1,000	\$0	\$1,000	
31			\$86,925	\$132,215	\$119,500	\$122,100	\$123,125	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
32		General Fund - Revenues						
33		Intergovernmental						
34	10-335-130	Grand Cnty Road & Bridge	\$9,520	\$9,372	\$9,520	\$12,531	\$12,351	
35	10-335-200	Highway User Tax Fund	\$31,952	\$32,716	\$32,000	\$32,000	\$32,000	
36	10-335-800	Conservation Trust Fund	\$3,000	\$2,918	\$3,000	\$3,000	\$3,000	
37	10-335-900	Other Intergovernmental	\$1,000	\$3,357	\$3,000	\$3,000	\$3,000	State Severance Tax & Federal Mineral Funds
38			\$45,472	\$48,362	\$47,520	\$50,531	\$50,351	
39								
40		Charges for Services						
41	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
42	10-341-200	Cemetery	\$12,000	\$11,550	\$12,000	\$10,000	\$10,000	Perpetual Care & Reservation Fees
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$6,537	\$3,000	\$3,000	\$3,000	
44	10-341-400	Attainable Housing Fee	\$2,000	\$8,837	\$4,000	\$7,534	\$4,000	Based on new construction paid as part of building permit
45	10-341-500	EV Charging Station Revenue	\$4,000	\$9,704	\$4,000	\$6,000	\$6,000	
46	10-341-600	Fuel Depot Surcharge	\$2,000	\$2,214	\$2,000	\$2,000	\$0	
47	10-341-900	Cemetery Excacing Fee	\$6,000	\$1,575	\$6,000	\$1,050	\$1,000	
48	10-341-850	Nightly Rental App Fee \$165	\$5,000	\$3,801	\$2,000	\$2,717	\$2,000	baased on new STR's. Reducing to anticipate less property transfers
49	10-350-101	GL Center - Rental Fees	\$15,000	\$16,278	\$15,000	\$16,000	\$15,000	
50	10-350-121	GL Center - Memberships	\$40,000	\$79,628	\$70,000	\$80,000	\$80,000	
51	10-350-131	GL Center - Rec Fees	\$12,000	\$15,929	\$15,000	\$15,000	\$15,000	
52	10-350-201	GL Center - Donations	\$0	\$6,044	\$0	\$0	\$0	
53			\$100,000	\$162,096	\$133,000	\$143,301	\$136,000	
54		Fines and Forfeitures						
55	10-351-100	Ordinance/Traffic Fines	\$1,500	\$1,760	\$500	\$0	\$500	
56								
57		Fees and Leases						
58	10-353-180	Rent - Visitors Center	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
59								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
60		General Fund - Revenues						2025 Budget Explanatory Notes
61		Net Investment Income						
62	10-355-100	Interest Revenue	\$10,000	\$139,081	\$50,000	\$140,000	\$100,000	
63								
64		Other Revenue						
65	10-334-900	Grants - Other	\$250,000	\$20,601	\$4,000,000	\$100,000	\$0	
66	10-360-130	Municipal Fee	\$0	\$17	\$0	\$0	\$0	Muni fee penalty not assessed anymore
67	10-360-140	Rent - Land, Buildings	\$4,000	\$6,141	\$6,000	\$6,000	\$6,000	Pavilion, Comm. House, Lakefront Park
68	10-360-160	Rent - Enterprise Fund Sites	\$2	\$0	\$2	\$2	\$2	Marina, PAYT
69	10-360-200	Misc. Revenues - General	\$0	\$38,259	\$0	\$9,000	\$6,000	Rent for Stanley property
70			\$254,002	\$65,018	\$4,006,002	\$115,002	\$12,002	
71		Capital Specific Revenue						
72	10-360-110	Sale of Assets	\$25,000	\$29,130	\$90,000	\$0	\$0	
73	10-377-140	Grants - Capital	\$0	\$0	\$0	\$0	\$0	
74	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$0	\$0	
75	10-377-170	Insurance Proceeds dock	\$202,241	\$105,918	\$0	\$0	\$0	
76			\$227,241	\$135,048	\$90,000	\$0	\$0	
77		Total Revenues	\$3,620,581	\$3,403,644	\$7,524,840	\$3,649,805	\$3,557,708	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
78		General Fund - Expenditures						
79		Cemetery Committee						
80	10-410-211	Cemetery Supplies/Misc Exp	\$2,000	\$56	\$2,000	\$2,000	\$2,000	
81	10-410-215	Grave Markers	\$1,000	\$205	\$1,000	\$1,000	\$1,000	
82	10-410-242	Cemetery Maintenance	\$5,000	\$0	\$5,000	\$5,000	\$5,000	
83			\$8,000	\$261	\$8,000	\$8,000	\$8,000	
84								
85		Planning Commission/Board of Adjustments						
86	10-412-211	General Office Supplies	\$300	\$300	\$300	\$300	\$400	based on overall Admin General Office Supplies expense
87	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$480	\$500	\$750	\$750	Reimbured by applicant
88	10-412-314	Purchased Services	\$18,000	\$5,833	\$18,000	\$6,000	\$18,000	RG assoc
89	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$300	\$300	\$300	
90	10-412-320	Computer Hardware	\$1,000	\$1,127	\$1,000	\$200	\$1,000	
91	10-412-351	Planning Legal Services	\$10,000	\$23,206	\$12,000	\$12,000	\$15,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
92	10-412-370	Training/Travel	\$6,000	\$4,222	\$6,000	\$6,000	\$6,000	Planner in Admin, classes, online seminar
93	10-412-380	Comp Plan Update	\$5,000	\$8,747	\$10,000	\$2,567	\$0	next comp plan 2026
94			\$41,600	\$43,915	\$48,100	\$28,117	\$41,450	
95								
96		Greenways Committee						
97	10-414-211	General Supplies	\$10,334	\$14,325	\$10,800	\$10,800	\$0	consolidated into one line item to simplify both the budget and contract
98	10-414-238	Trees/Shrubs/Plantings	\$10,334	\$3,281	\$10,000	\$10,000	\$0	consolidated into one line item to simplify both the budget and contract
99	10-414-241	Arbor Day Supplies	\$250	\$369	\$500	\$1,500	\$1,500	
100	10-414-319	Contract Labor	\$48,000	\$52,266	\$61,042	\$61,042	\$0	consolidated into one line item to simplify both the budget and contract
101	10-414-726	Miscellaneous Services	\$0	\$0	\$0	\$0	\$0	
102	10-414-870	Contingency	\$0	\$0	\$0	\$0	\$0	
103	TBD	Contract landscaping services					\$77,716	combined 10-414-211, 10-414-238, 10-414-319 as noted above
104			\$68,918	\$70,240	\$82,342	\$83,342	\$79,216	
105								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
106		General Fund - Expenditures						2025 Budget Explanatory Notes
107		Board of Trustees						
108	10-413-142	Workers' Compensation	\$400	\$485	\$800	\$800	\$800	
109	10-413-143	BOT Compensation	\$0	\$7,966	\$18,000	\$18,000	\$18,400	
110	10-413-211	Office/meeting supplies	\$5,000	\$4,152	\$5,000	\$4,500	\$3,000	Providing snacks instead of dinner
111	10-413-215	Elections	\$2,500	\$0	\$3,000	\$816	\$3,000	Spring election
112	10-413-316	Dues/Memberships	\$18,000	\$16,389	\$20,000	\$25,000	\$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
113	10-413-370	Training/Travel	\$7,500	\$304	\$7,500	\$500	\$7,500	CML
114	10-413-460	Long Range/Misc	\$500	\$0	\$1,000	\$0	\$1,000	BOT retreat facilitator and misc. expenses
115	10-413-461	Appreciation Program	\$9,000	\$6,939	\$9,000	\$9,000	\$10,000	Appreciation Dinner; Misc appreciation expenses
116	10-413-462	Computer Equipment	\$2,500	\$663	\$2,500	\$1,000	\$1,000	
117	10-413-463	Water Quality Issues	\$0	\$1,637	\$250	\$250	\$250	GCWIN - Continued toxin monitoring
118	10-413-465	Computer Software	\$1,200	\$734	\$1,200	\$500	\$500	Zoom
119	10-413-870	Board Contingency	\$250	\$3,317	\$17,000	\$18,000	\$5,000	Community Picnic, pumpkin patch, benches
120	10-413-728	Miscellaneous Donations	\$13,750	\$16,865	\$10,000	\$0	\$10,000	\$5,000 for substance abuse counseling, \$5,000 for GCWC
121	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 14 of 20
122	10-413-859	Grand Foundation	\$50,000	\$51,500	\$51,500	\$51,500	\$52,000	For GF to handle grant requests
123	10-413-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$106,731	
124			\$111,950	\$112,301	\$148,100	\$131,216	\$245,531	We have added this line item to the budget for Council to recognize this requirement as a part
125		Subtotal Boards and Committees	\$230,468	\$226,718	\$286,542	\$250,675	\$374,197	of the budget. This requirement does show in the balance sheet of the financial statements.

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
126		General Fund - Expenditures						
127		Administration						
128		Personnel						
129	10-415-100	Gross Wages - Administration	\$378,347	\$374,960	\$439,727	\$430,000	\$461,713	
130	10-415-103	OT/Comp Time Buyout	\$500	\$1,946	\$2,000	\$2,000	\$2,000	
131	10-415-105	Bonus	\$7,000	\$8,000	\$7,000	\$7,500	\$7,000	Christmas bonuses
132	10-415-110	Gross Wages-Admin PT/Seasonal	\$0	\$0	\$0	\$0	\$0	
133	10-415-134	Alternative Benefit	\$6,600	\$6,325	\$6,600	\$1,925	\$0	not currently utilized
134	10-415-130	GL Center Membership Benifit	\$1,925	\$0	\$0	\$0	\$0	
135	10-415-132	ICMA Town Paid Benefit	\$30,268	\$35,233	\$35,178	\$34,400	\$36,937	8% Match
136	10-415-133	Health/Dental-Employee	\$81,120	\$36,873	\$85,000	\$60,000	\$63,000	Medical/Dental/Life/Vision
137	10-415-135	Dep Health/Dental	\$66,000	\$64,006	\$69,300	\$82,000	\$86,100	
138	10-415-136	Medical Benefit Allowance	\$8,400	\$13,451	\$10,000	\$10,000	\$10,000	HSR
139	10-415-141	Unemployment Insurance	\$1,135	-\$261	\$879	\$879	\$927	.2% of wages
140	10-415-142	Workers' Compensation	\$3,600	\$8,408	\$15,000	\$12,026	\$15,000	
141	10-415-143	Social Security Match	\$23,457	\$25,635	\$27,263	\$26,324	\$28,750	6.2% of wages+Town 457
142	10-415-144	Medicare Match	\$5,486	\$7,985	\$6,376	\$6,048	\$6,724	1.45% of wages+Town 457
143	10-415-145	FAMILY Benefit Admin	-\$1,703	\$82	\$1,979	\$1,944	\$2,118	
144			\$612,135	\$582,645	\$706,302	\$675,046	\$720,270	
145		Supplies						
146	10-415-211	General Office Supplies	\$8,000	\$10,583	\$9,000	\$8,500	\$9,000	
147	10-415-215	Computer Software	\$22,000	\$32,089	\$23,000	\$20,000	\$20,000	Firewall, Malware, Antivirus, Adobe, Caselle, O365
148	10-415-220	Computer Hardware	\$7,000	\$7,622	\$7,000	\$3,500	\$2,000	Computer replacements
149	10-415-226	Small Equipment	\$3,000	\$2,249	\$3,000	\$2,000	\$3,000	Copier lease
150			\$40,000	\$52,544	\$42,000	\$34,000	\$34,000	
151		Repairs and Maintenance						
152	10-415-231	Gas/Fuel	\$1,200	\$1,298	\$1,200	\$1,200	\$1,200	
153	10-415-232	Vehicle Maintenance	\$1,000	\$4,131	\$3,000	\$2,000	\$2,000	
154	10-415-233	Office Equipment Maintenance	\$2,500	\$2,113	\$3,000	\$3,000	\$2,000	
155	10-415-237	Building Maintenance	\$11,000	\$9,800	\$11,000	\$135	\$2,000	no major repairs at this time
156	10-415-238	Town Hall Furnishings	\$1,500	\$1,183	\$1,000	\$1,000	\$1,000	
157			\$17,200	\$18,525	\$19,200	\$7,335	\$8,200	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
158		General Fund - Expenditures						
159		Administration						
160		Purchased Services						
161	10-415-311	Postage/Freight	\$5,000	\$4,993	\$7,000	\$5,000	\$5,000	Meter lease + postage meter refills
162	10-415-312	Computer Services	\$50,000	\$44,267	\$50,000	\$54,000	\$55,000	Paychex, Executec, civic plus, gov.os
163	10-415-314	Ads & Legal Notices	\$5,000	\$782	\$5,000	\$5,000	\$3,000	
164	10-415-316	Dues & Memberships	\$1,650	\$2,169	\$1,650	\$1,650	\$2,000	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM,
165	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
166	10-415-319	Miscellaneous Services	\$3,200	\$547	\$3,200	\$3,200	\$3,200	\$1636 rain gauge cost sharing contrubution
167	10-415-330	Bank Fees	\$1,500	\$818	\$500	\$500	\$500	Safe deposit box/returned checks/direct deposit fees
168			\$66,350	\$53,575	\$67,350	\$69,350	\$68,700	
169		Utilities						
170	10-415-341	Electric Utility	\$4,000	\$6,697	\$5,500	\$8,000	\$8,400	
171	10-415-342	Sewer Utility	\$1,000	\$1,279	\$1,600	\$2,000	\$2,100	
172	10-415-343	Water Utility	\$1,200	\$1,333	\$1,200		\$0	
173	10-415-344	Telephone/Internet Utility	\$7,500	\$11,542	\$11,000	\$14,000	\$14,700	Includes internet service, cell phone
174	10-415-345	Natural Gas Utility	\$6,000	\$4,804	\$6,500	\$6,200	\$6,510	
175	10-415-346	Website Hosting Services	\$800	\$3,445	\$2,500	\$3,500	\$18,500	Website Hosting & 15k ADA
176	10-415-347	Recycling - Town Hall	\$0	\$305	\$500	\$500	\$500	Town clean up for electronics
177			\$20,500	\$29,405	\$28,800	\$34,200	\$50,710	
178		Professional Services						
179	10-415-351	Legal Services	\$30,000	\$46,749	\$30,000	\$50,000	\$55,000	
180	10-415-352	Audit	\$8,500	\$8,950	\$9,300	\$9,600	\$10,200	60% of audit -
181	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$100	\$500	As-needed basis
182	10-415-355	Professional Services-Other	\$10,000	\$1,560	\$2,500	\$2,000	\$2,000	ABC Flex, Background checks
183			\$49,000	\$57,259	\$42,300	\$61,700	\$67,700	

	A	B	C	D	E	G	H	J
			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
2								
184		General Fund - Expenditures						
185		Administration						
186		Marketing						
187	10-415-721	Chamber Service Agreement	\$35,232	\$35,232	\$35,232	\$35,232	\$0	be consolidated into one line item to simplify both the budget and contract
188	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$0	be consolidated into one line item to simplify both the budget and contract
189	10-415-723	Visitor Center Repairs & Maint	\$1,500	\$536	\$1,500	\$1,500	\$1,500	
190	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$0	be consolidated into one line item to simplify both the budget and contract
191	10-415-870	Contingency - General Admin	\$11,000	\$12,288	\$61,000	\$61,000	\$0	be consolidated into one line item to simplify both the budget and contract
192	10-415-875	Marketing Contingency	\$0	\$0	\$0	\$0	\$0	
193	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$0	be consolidated into one line item to simplify both the budget and contract
194	10-415-885	Town Events	\$12,500	\$11,000	\$12,500	\$12,500	\$40,000	\$20K for community picnic, \$3K for pumpkin patch, \$3K for 5K, \$15K other events
195	10-415-887	Continental Divide Trail	\$0	\$0	\$0	\$2,500	\$2,500	
196	TBD	Chamber Contract					\$175,000	consolidated 10-415-721,722,724,870,880
197			\$138,232	\$137,056	\$188,232	\$190,732	\$219,000	
198		Other Expenses						
199	10-415-560	Treasurer's Fees	\$9,000	\$7,947	\$9,000	\$10,000	\$10,610	2% of Property Taxes calculated from COV+Interest and Penalties
200	10-415-800	Attainable Housing Expenses	\$12,000	\$15,339	\$19,000	\$17,000	\$18,000	Water & Sewer for the Mary Drive parcels. Expenses are deducted from AH fund
201	10-415-371	Misc Employee Expenses	\$15,000	\$2,546	\$15,000		\$0	Employee Enrichment not currently used
202	10-415-393	Document Recording	\$250	\$0	\$250	\$250	\$250	
203	10-415-394	Developer Reimbursement	\$1,000	\$0	\$0	\$0	\$0	
204	10-415-513	Property/Casualty Insurance	\$27,000	\$32,006	\$35,000	\$32,000	\$35,000	
205	10-415-514	Position Bonds	\$400	\$910	\$400	\$400	\$400	Employee/Trustee Blanket Bonds
206			\$64,650	\$58,748	\$78,650	\$59,650	\$64,260	
207		Transit						
208	10-415-385	Transit Service	\$40,000	\$0	\$0	\$0	\$0	
209	10-415-386	Transit Planning	\$10,000	\$0	\$0	\$0	\$0	
210			\$50,000	\$0	\$0	\$0	\$0	
211								
212		Economic Development Grants						
213	10-416-100	Trail Groomers	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
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	\$135,000	\$135,000	\$135,000	Other grants moved to Grand Foundation line under BoT
217								
218		Subtotal Administration	\$1,193,067	\$1,124,758	\$1,307,834	\$1,267,013	\$1,367,840	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
219		General Fund - Expenditures						
220		Public Safety						
221		Purchased Services						
222	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$20,585	\$27,115	\$27,115	
223	10-421-339	Sheriff's Contract	\$257,000	\$257,000	\$257,000	\$257,000	\$317,000	\$257K for Sheriff's Contract and \$60K for vehicle purchase outfitted
224		Subtotal Public Safety	\$277,858	\$277,858	\$277,585	\$284,115	\$344,115	
225								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
226		General Fund - Expenditures						
227		Public Works						
228		Personnel						
229	10-431-100	Gross Wages PW/Parks	\$345,630	\$415,536	\$460,097	\$429,390	\$455,153	Putting PW and Parks wages together since they operate together with same
230	10-431-103	OT/Comp Time Buyout	\$40,000	\$22,198	\$40,000	\$30,000	\$31,800	
231	10-431-105	Bonus	\$5,000	\$6,500	\$7,000	\$7,000	\$7,000	
232	10-431-111	On Call Pay	\$10,350	\$16,900	\$18,250	\$18,250	\$18,250	
233	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
234	10-431-317	Uniform Allowance	\$2,940	\$3,925	\$3,600	\$3,600	\$3,600	
235	10-431-132	ICMA Town Paid Benefit	\$20,000	\$20,054	\$25,000	\$32,000	\$38,956	8% Maximum
236	10-431-133	Health/Dental-Employee	\$70,720	\$84,318	\$91,500	\$130,000	\$132,000	Medical/Dental/Life/Vision
237	10-431-135	Dep Health/Dental	\$48,240	\$47,265	\$53,000	\$40,000	\$42,000	
238	10-431-136	Medical Benefit Allowance	\$4,800	\$5,239	\$5,000	\$7,000	\$8,400	
239	10-431-141	Unemployment Insurance	\$1,157	\$603	\$1,037	\$919	\$974	.2% of wages + On Call
240	10-431-142	Workers' Compensation	\$35,000	\$20,411	\$50,000	\$47,489	\$50,000	
241	10-431-143	Social Security Match	\$23,909	\$30,985	\$32,138	\$28,482	\$30,191	6.2% of wages + Town 457 + On Call
242	10-431-144	Medicare Match	\$5,592	\$7,247	\$7,516	\$6,661	\$7,061	1.45% of wages + Town 457 + On Call
243	10-431-145	FAMILI Benefit PW	\$0	\$152	\$2,333	\$2,067	\$2,191	
244			\$613,338	\$681,333	\$796,471	\$782,859	\$827,577	
245		Supplies						
246	10-431-222	General Supplies	\$7,000	\$5,009	\$7,000	\$7,000	\$7,000	
247	10-431-224	Safety Supplies	\$7,000	\$8,976	\$12,000	\$12,000	\$7,000	2024 additional amount was budgeted for confined space gas meters
248	10-431-226	Vehicle Supplies	\$4,000	\$2,742	\$6,000	\$3,000	\$4,000	
249	10-431-227	Small Tools	\$5,000	\$5,755	\$7,500	\$7,500	\$7,500	
250			\$23,000	\$22,482	\$32,500	\$29,500	\$25,500	
251		Repairs and Maintenance						
252	10-431-231	Gas/Fuel/Liquids	\$30,000	\$31,917	\$40,000	\$40,000	\$40,000	
253	10-431-232	Vehicle Maintenance	\$10,000	\$9,123	\$10,000	\$10,000	\$10,000	
254	10-431-233	Equipment Maintenance	\$25,000	\$37,697	\$37,500	\$37,500	\$37,500	
255	10-431-235	Tires/Chains	\$15,000	\$12,399	\$15,000	\$15,000	\$10,000	
256	10-431-236	Misc. Bridge Work	\$5,000	\$0	\$1,000	\$1,000	\$50,000	5 year bridge staining - Last time it was \$15k per bridge
257	10-431-237	Building Maintenance	\$6,000	\$8,236	\$6,000	\$6,000	\$8,000	
258	10-431-238	Street Light Maintenance	\$3,000	\$2,645	\$2,000	\$2,000	\$2,000	
259	10-431-239	Miscellaneous Maintenance	\$2,500	\$0	\$2,500	\$2,500	\$2,500	
260	10-431-242	Road Maintenance	\$150,000	\$146,891	\$55,000	\$65,000	\$75,000	Dust Control \$30,000.00 looking at different options, Striping \$15,000.00, the as needed cold patch, road base, asphalt.
261	10-431-245	Boardwalk Maintenance	\$0	\$1,890	\$5,000	\$5,000	\$5,000	
262	10-431-253	Tree Removal	\$5,000	\$0	\$0	\$0	\$5,000	
263	10-431-254	Tree Spraying	\$4,000	\$2,972	\$3,500	\$4,000	\$3,500	
264	10-431-255	Stormwater Filter Maintenance	\$20,000	\$32	\$0	\$0	\$0	5 year replacement schedule done in 2023
265	10-431-256	EV Station Maintenance	\$0	\$0	\$12,000	\$2,000	\$4,000	
266			\$275,500	\$253,802	\$189,500	\$190,000	\$252,500	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
267		General Fund - Expenditures						
268		Public Works						
269		Purchased Services						
270	10-431-312	Computer Services	\$3,000	\$1,884	\$3,200	\$1,000	\$3,000	
271	10-431-314	Ads/Bid Notices	\$2,000	\$0	\$2,000	\$0	\$2,000	
272	10-431-319	Misc. Purchased Services	\$2,500	\$1,490	\$2,500	\$2,500	\$2,500	Required physicals, fuel bond, Hep B shots
273			\$7,500	\$3,374	\$7,700	\$3,500	\$7,500	
274		Utilities						
275	10-431-318	Trash/Recycle Services	\$12,000	\$20,155	\$13,000	\$15,000	\$15,750	Trash only. If you do recycle this number will increase by at least 100%
276	10-431-341	Electric Utility	\$12,000	\$4,413	\$13,200	\$15,000	\$15,750	
277	10-431-343	Water Utility	\$700	\$588	\$700	\$700	\$735	
278	10-431-344	Telephone/Internet Utility	\$6,000	\$7,056	\$9,000	\$5,000	\$5,250	
279	10-431-345	Natural Gas Utility	\$5,000	\$6,526	\$8,000	\$6,500	\$6,825	
280	10-431-349	Street Light Electric Utility	\$20,000	\$17,487	\$11,000	\$11,000	\$11,550	
281			\$55,700	\$56,225	\$54,900	\$53,200	\$55,860	
282		Professional Services						
283	10-431-354	Engineering/Surveying Services	\$5,000	\$0	\$10,000	\$5,000	\$10,000	
284	10-431-400	Winter Lights	\$50,000	\$39,250	\$39,000	\$39,000	\$40,000	BOT has discussed giving grants to business for lights this would be an additional cost of \$56,250
285			\$55,000	\$39,250	\$49,000	\$44,000	\$50,000	
286		Other						
287	10-431-370	Training/Travel	\$5,000	\$10,446	\$10,000	\$3,000	\$10,000	snow & ice and CDL
288	10-431-399	Equip Rental	\$5,000	\$6,385	\$15,000	\$10,000	\$15,000	
289	10-431-870	Contingency- Public Works	\$0	\$0	\$2,000	\$2,000	\$15,000	\$15,000 budgeted incase of Cirsa claim - new deductible
290			\$10,000	\$16,831	\$27,000	\$15,000	\$40,000	
291		Subtotal Public Works	\$1,040,038	\$1,073,297	\$1,157,071	\$1,118,059	\$1,258,937	
292								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
293		General Fund - Expenditures						
294		Grand Lake Center						
295		Personnel						
296	10-450-100	Gross Wages - GL Center	\$121,086	\$147,874	\$158,539	\$160,000	\$166,466	35% PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin 25%Bookkeeper
297	10-450-103	OT/Comp Time Buyout	\$0	\$208	\$0	\$1,000	\$1,000	
298	10-450-105	Bonus	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
299	10-450-110	Gross Wages-GLC PT/Seasonal	\$20,800	\$0	\$0	\$0	\$0	May need part time year round employee
300	10-450-130	GLC Membership Benefit	\$770	\$0	\$770	\$0	\$0	
301	10-450-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0	
302	10-450-132	ICMA Town Paid Benefit	\$11,351	\$8,948	\$12,683	\$13,040	\$13,317	8% Maximum
303	10-450-133	Health/Dental-Employee	\$32,953	\$34,543	\$38,000	\$32,000	\$38,000	Medical/Dental/Life/Vision
304	10-450-135	Dep. Health/Dental	\$12,420	\$12,420	\$12,000	\$16,000	\$16,000	
305	10-450-136	Medical Benefit Allowance	\$2,400	\$1,850	\$2,400	\$3,200	\$3,000	
306	10-450-141	Unemployment Insurance	\$426	\$204	\$317	\$326	\$332	
307	10-450-142	Workers' Compensation	\$3,000	\$3,500	\$6,000	\$6,000	\$6,000	
308	10-450-143	Social Security Match	\$8,797	\$8,306	\$9,829	\$10,106	\$10,320	6.2% of wages+Town 457
309	10-450-144	Medicare Match	\$2,057	\$1,874	\$2,299	\$2,364	\$2,413	1.45% of wages+Town 457
310	10-450-145	FAMILI	\$0	\$0	\$713	\$713	\$750	
311			\$218,060	\$221,726	\$245,550	\$246,749	\$259,598	
312		Supplies						
313	10-450-211	Gen Office Supplies	\$1,500	\$895	\$1,500	\$2,000	\$1,500	
314	10-450-220	General Operating Supplies	\$3,000	\$4,418	\$4,000	\$4,000	\$5,000	Toilet paper/paper towels/cleaning supplies/gym wipes/keycards
315	10-450-226	Office Equip Lease	\$1,200	\$906	\$0	\$0	\$0	Copier Lease
316			\$5,700	\$6,219	\$5,500	\$6,000	\$6,500	
317		Repairs and Maintenance						
318	10-450-233	Office Equip Maint	\$600	\$409	\$0	\$0	\$0	Copier maintenance
319	10-450-235	Fitness Equip Maint	\$1,500	\$2,015	\$2,000	\$2,000	\$2,000	Bi-annual maintenance agreement and general equipment maintenance
320	10-450-237	Building Maintenance	\$35,000	\$41,781	\$5,000	\$5,000	\$10,000	Light replacements and other maint.
321	10-450-239	Minor Infrastructure Maint	\$2,000	\$0	\$2,000	\$2,000	\$2,000	
322	10-450-250	Backflow Maintenance	\$600	\$225	\$600	\$600	\$600	
323	10-450-350	Maintenance Agreement	\$4,758	\$5,215	\$5,800	\$5,800	\$5,800	Honeywell heating system
324	10-450-400	Golf Simulator Expense	\$3,000	\$810	\$0	\$0	\$0	
325			\$47,458	\$50,455	\$15,400	\$15,400	\$20,400	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
326		General Fund - Expenditures						
327		Grand Lake Center						
328		Utilities						
329	10-450-318	Trash/Recycle Services	\$0	\$50	\$0	\$0	\$0	
330	10-450-341	Electric Utility	\$15,000	\$12,941	\$16,500	\$10,000	\$10,500	
331	10-450-342	Sewer Utility	\$4,600	\$4,512	\$4,850	\$4,560	\$4,788	
332	10-450-343	Water Utility	\$1,200	\$1,246	\$1,200	\$1,000	\$1,050	
333	10-450-344	Telephone/Internet/TV Utility	\$7,500	\$6,542	\$8,000	\$5,600	\$5,880	
334	10-450-345	Natural Gas Utility	\$15,000	\$7,315	\$12,000	\$7,000	\$7,350	
335			\$43,300	\$32,605	\$42,550	\$28,160	\$29,568	
336		Professional Services						
337	10-450-312	Computer Services	\$3,000	\$12,563	\$5,000	\$8,500	\$8,500	Caselle & Executech
338	10-450-351	Legal Services	\$0	\$0	\$0	\$0	\$0	
339	10-450-352	Audit	\$1,100	\$1,100	\$1,190	\$1,120	\$1,190	7% of audit
340	10-450-355	Purchased Professional Serv.	\$1,500	\$1,570	\$1,700	\$1,200	\$1,300	Fire and alarm inspection and agreement
341			\$5,600	\$15,233	\$7,890	\$10,820	\$10,990	
342		Other						
343	10-450-234	Signage	\$0	\$0	\$600	\$600	\$600	Banners and specialized signs for hours and rules etc.
344	10-450-236	Minor/Misc Equipment	\$1,000	\$1,776	\$1,500	\$1,500	\$1,500	for items that may need replaced throughout the year
345	10-450-238	Minor/Misc Furnishings	\$2,000	\$1,696	\$2,000	\$2,000	\$2,000	5 long banquet tables and other furnishings that may come up
346	10-450-320	Marketing	\$5,000	\$7,912	\$5,000	\$5,000	\$5,000	website, brochures/booklets, newspaper ads, GLC stickers/pens/chapstick
347	10-450-360	GLC Sales Tax	\$0	\$0	\$0	\$0	\$0	
348	10-450-370	Training/Travel	\$300	\$192	\$300	\$300	\$300	
349	10-450-513	Property/Casualty Insurance	\$10,000	\$10,142	\$12,000	\$10,660	\$12,000	
350	10-450-755	Exercise Equipment	\$4,000	\$3,546	\$4,000	\$4,000	\$6,000	PB Nets/Balls, equipment that may break/needs replacing
351	10-450-870	Contingency - GL Center	\$0	\$645	\$500	\$600	\$500	
352	10-450-871	GLC Event Expense	\$0	\$0	\$3,000	\$3,000		moved to 10-415-885
353	10-450-869	Summer Camp	\$30,000	\$30,509	\$30,000	\$30,000	\$30,000	
354			\$52,300	\$56,419	\$58,900	\$57,660	\$57,900	
355		Subtotal Grand Lake Center	\$372,418	\$382,656	\$375,790	\$364,789	\$384,956	
356								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
357		General Fund - Expenditures						
358		Parks						
359		Personnel						
360	10-452-100	Gross Wages - Parks	\$50,776	\$0	\$0		\$0	moved labor to PW/Parks to combine
361	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0		\$0	
362	10-452-105	Bonus	\$0	\$0	\$0		\$0	
363	10-452-130	GLC Membership Benefit	\$0	\$0	\$0		\$0	
364	10-452-131	Longevity	\$0	\$0	\$0		\$0	
365	10-452-317	Uniform Allowance	\$660	\$0	\$0		\$0	
366	10-452-132	ICMA Town Paid Benefit	\$4,062	\$0	\$0		\$0	
367	10-452-133	Health/Dental-Employee	\$12,480	\$0	\$0		\$0	
368	10-452-135	Dep. Health/Dental	\$4,397	\$0	\$0		\$0	
369	10-452-136	Medical Benefit Allowance	\$1,013	\$0	\$0		\$0	
370	10-452-141	Unemployment Insurance	\$152	\$0	\$0		\$0	
371	10-452-142	Workers' Compensation	\$2,700	\$0	\$0		\$0	
372	10-452-143	Social Security Match	\$3,148	\$0	\$0		\$0	
373	10-452-144	Medicare Match	\$736	\$0	\$0		\$0	
374	10-452-145	FAMILI Benefit Parks	\$0	\$0	\$0		\$0	
375			\$80,124	\$0	\$0		\$0	
376		Supplies						
377	10-452-220	Restroom Operating Supplies	\$35,000	\$29,102	\$27,000	\$27,000	\$27,000	
378	10-452-221	Lawn Supplies	\$0	\$0	\$10,000	\$10,000	\$10,000	
379	10-452-226	Small Equipment	\$5,000	\$3,983	\$0	\$0	\$0	moved to PW
380	10-452-227	Small Tools	\$2,500	\$4,878	\$0	\$0	\$0	moved to PW
381			\$42,500	\$37,963	\$37,000	\$37,000	\$37,000	
382		Repairs and Maintenance						
383	10-452-232	Bear-Resistant Cans Maint	\$2,500	\$23	\$0	\$10	\$0	not currently utilized
384	10-452-233	Equipment Maintenance	\$2,500	\$15,751	\$0	\$0	\$0	moved to PW
385	10-452-234	Information Signs	\$2,500	\$316	\$5,000	\$5,000	\$5,000	interpetive signs
386	10-452-235	Greenbelt Maintenance	\$7,000	\$0	\$0	\$0	\$0	move to CIF
387	10-452-236	Sand & Dredge	\$5,000	\$1,388	\$5,000	\$5,000	\$5,000	
388	10-452-237	Building Maintenance	\$55,000	\$50,229	\$55,000	\$55,000	\$55,000	
389	10-452-238	Dock Maintenance	\$25,000	\$1,582	\$40,000	\$40,000	\$40,000	
390	10-452-239	Miscellaneous Maintenance	\$5,000	\$430	\$5,000	\$5,000	\$5,000	
391	10-452-243	Benches/Planters/Fences	\$5,000	\$5,762	\$5,000	\$5,000	\$5,000	
392	10-452-244	Thomasson Park Maintenance	\$4,000	\$0	\$1,000	\$1,000	\$1,000	
393	10-452-248	Irrigation System Maintenance	\$4,000	\$7,036	\$5,000	\$5,000	\$5,000	
394	10-452-250	Backflow Maintenance	\$3,000	\$2,291	\$3,000	\$3,000	\$3,000	
395	10-452-319	Miscellaneous Services	\$3,000	\$4,750	\$3,000	\$3,000	\$3,000	
396	10-452-399	Equipment Rental	\$5,600	\$3,085	\$0	\$0	\$0	move to PW
397			\$129,100	\$92,643	\$127,000	\$127,010	\$127,000	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
398		General Fund - Expenditures						
399		Parks						
400		Utilities						
401	10-452-341	Electric Utility	\$6,500	\$10,128	\$7,700	\$8,400	\$8,820	
402	10-452-342	Sewer Utility	\$540	\$424	\$600	\$600	\$630	
403	10-452-343	Water Utility	\$13,000	\$13,605	\$13,000	\$10,000	\$10,500	
404	10-452-345	Natural Gas Utility	\$4,000	\$5,138	\$7,000	\$8,000	\$8,400	
405			\$24,040	\$29,295	\$28,300	\$27,000	\$28,350	
406		Other						
407	10-452-400	Grand Avenue Gardens	\$0	\$0	\$0	\$0	\$0	
408	10-452-450	Park Improvements	\$10,000	\$19,964	\$10,000	\$10,000	\$10,000	
409	10-452-870	Contingency - Parks	\$0	\$0	\$0	\$0	\$1,000	
410	10-452-961	Memorial Benches	\$0	\$355	\$0	\$0	\$0	
411	TBD	Fireworks	\$0	\$0	\$0	\$70,000	\$70,000	See ordinances 28-2006 moving back to General Fund from Marina
412	TBD	Ice Rink Expenses	\$0	\$0	\$0	\$2,000	\$2,000	
413			\$10,000	\$20,319	\$10,000	\$82,000	\$83,000	
414		Subtotal Parks	\$285,764	\$180,220	\$202,300	\$273,010	\$275,350	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
415		General Fund - Expenditures						
416		Debt Service						
417	10-815-982	Land Acquisition - Principal	\$90,000	\$90,000	\$90,000	\$90,000	\$95,000	Principal for COP
418	10-815-983	Land Acquisition-Interest	\$39,615	\$39,613	\$37,050	\$37,050	\$34,485	Interest for COP
421			\$129,615	\$129,613	\$127,050	\$127,050	\$129,485	
422								
423								
424		Capital Outlay						
425	10-915-922	Admin Capital Expenditures	\$0	\$0	\$5,000	\$3,500	\$0	
426	10-915-923	Town Hall Capital Outlay	\$25,000	\$23,743	\$50,000	\$50,000	\$0	
427	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
428	10-915-950	Space to Create Expenditures	\$0	\$0	\$4,010,000			
429	10-931-910	Capital Equipment Purchase	\$120,000	\$122,652	\$150,000	\$149,362	\$150,000	\$50,000 Compact truck, \$50,000 Water Truck, \$50,000 replace John Deer mower looking at articulating tractor or front mount tractor plus attachments. This provides the rough terrain mowing application.
430	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
431	10-931-921	Paving	\$100,000	\$42,511	\$50,000	\$50,000	\$25,000	
432	10-931-922	Drainage	\$50,000	\$43,050	\$50,000	\$50,000	\$30,000	
433	10-952-970	Land Purchase	\$0	\$0	\$0	\$0	\$0	
434	10-931-974	Streetscape Project Funding	\$0	\$0	\$0	\$0	\$0	
435	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
436	10-931-973	Public Way Finding Signs	\$5,000	\$0	\$5,000	\$5,000	\$5,000	
437	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
438	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
439	10-952-500	Dock Improvements	\$160,516	\$132,135	\$0	\$0	\$0	
440	10-952-971	Park Improvements	\$250,000	\$35,009	\$165,000	\$165,000	\$0	2024 funds were for marquee
441	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
442	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
443			\$710,516	\$399,100	\$4,485,000	\$472,862	\$210,000	
444		Total General Fund Expenditures	\$4,289,744	\$3,794,220	\$8,219,172	\$4,157,572	\$4,344,880	
445								

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
72	Summation - Water Enterprise Fund Revenues and Expenditures					
73						
74						
75	Water Enterprise Fund Beginning Balance	\$1,805,981	\$1,889,293	\$2,099,971	\$2,207,255	\$2,185,851
76						
77	Revenues					
78	Operations Revenue	\$688,500	\$772,835	\$720,500	\$765,800	\$740,800
79	Capital Revenue	\$32,500	\$110,500	\$13,000	\$39,000	\$39,000
80	Total Revenues	\$721,000	\$883,335	\$733,500	\$804,800	\$779,800
81						
82	Expenditures					
83	Operations	(\$633,931)	(\$613,006)	(\$690,656)	(\$778,810)	(\$790,731)
84	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$47,394)	(\$94,788)
85	Capital Outlay	(\$48,000)	(\$43,098)	\$0	\$0	\$0
86	Total Expenditures	(\$776,719)	(\$750,891)	(\$785,444)	(\$826,204)	(\$885,519)
87						
88	Revenues Over (Under) Expenditures	(\$55,719)	\$132,444	(\$51,944)	(\$21,404)	(\$105,719)
89	Appropriate From (To) Fund Balance	\$55,719	(\$132,444)	\$51,944	\$21,404	\$105,719
90						
91	Water Enterprise Fund Ending Balance	\$1,750,262	\$2,021,737	\$2,048,027	\$2,185,851	\$2,080,131

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
446		Water Fund - Revenues						2025 Budget Explanatory Notes
447	20-344-100	Water Sales	\$675,000	\$686,024	\$680,000	\$680,000	\$685,000	Current rate is top of 10 year schedule with last increase in 2019
448	20-344-105	HP Net Meter Revenue	\$0	\$0	\$0	\$0	\$0	
449	20-344-120	Resale Meters Income	\$3,000	\$6,149	\$10,000	\$10,000	\$5,000	
450	20-344-140	Interest Revenue	\$10,000	\$79,221	\$30,000	\$75,000	\$50,000	
451	20-344-160	Misc. Revenues	\$0	\$785	\$0	\$0	\$0	
452	20-344-190	Bulk Water Permits	\$500	\$656	\$500	\$800	\$800	
453	20-344-110	Tap Fees - Capital	\$32,500	\$110,500	\$13,000	\$39,000	\$39,000	
454		Total Revenues	\$721,000	\$883,335	\$733,500	\$804,800	\$779,800	
455								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
456		Water Fund - Expenditures						
457		Personnel						
458	20-430-100	Gross Wages - Water	\$303,342	\$309,176	\$320,000	\$370,000	\$357,700	3 full time
459	20-430-103	OT/Comp Time Buyout	\$5,000	\$1,157	\$0	\$4,000	\$2,000	
460	20-430-105	Bonus	\$2,500	\$3,000	\$3,000	\$3,500	\$3,000	
461	20-430-110	Gross Wages-Water PT/Seasonal	\$0	\$2,565	\$0	\$0	\$0	
462	20-430-111	On Call Pay	\$13,000	\$17,950	\$18,200	\$1,820	\$18,200	
463	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	Year end financial reporting requirement
464	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
465	20-430-317	Uniform Allowance	\$3,900	\$1,250	\$1,800	\$1,800	\$1,800	
466	20-430-132	ICMA Town Paid Benefit	\$20,960	\$7,949	\$25,600	\$29,920	\$28,776	8% Maximum
467	20-430-133	Health/Dental-Employee	\$46,800	\$58,749	\$54,000	\$54,000	\$72,000	Medical/Dental/Life/Vision
468	20-430-135	Dep Health/Dental	\$5,400	\$5,400	\$6,000	\$0	\$0	
469	20-430-136	Medical Benefit Allowance	\$3,600	\$3,985	\$3,600	\$6,000	\$4,000	
470	20-430-141	Unemployment Insurance	\$786	\$901	\$676	\$748	\$719	.2% of wages + On Call
471	20-430-142	Workers' Compensation	\$21,000	\$13,384	\$40,000	\$40,000	\$45,000	
472	20-430-143	Social Security Match	\$16,244	\$21,072	\$19,840	\$23,188	\$22,301	6.2% of wages + Town 457 + On Call
473	20-430-144	Medicare Match	\$3,799	\$3,338	\$4,640	\$5,423	\$5,216	1.45% of wages + Town 457 + On Call
474	20-452-145	FAMILI Benefit	\$0	\$0	\$0	\$1,683	\$1,619	
475			\$446,331	\$449,877	\$497,356	\$542,082	\$562,331	
476		Office Supplies						
477	20-430-210	Office Supplies	\$1,500	\$746	\$1,500	\$1,500	\$1,500	
478	20-430-211	Computer Supplies	\$22,000	\$1,319	\$2,500	\$2,500	\$2,500	
479	20-430-215	Computer Software	\$7,000	\$5,915	\$8,000	\$8,000	\$9,000	
480	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500	\$2,500	\$2,500	
481			\$33,000	\$7,981	\$14,500	\$14,500	\$15,500	
482		Operational Supplies						
483	20-430-221	Chemicals	\$13,000	\$18,814	\$20,000	\$20,000	\$20,000	
484	20-430-222	Lab Supplies/Equipment	\$1,500	\$2,003	\$1,500	\$1,500	\$1,500	
485	20-430-223	Well/Plant Supplies	\$600	\$356	\$600	\$600	\$600	
486	20-430-225	Meter Parts	\$500	\$0	\$500	\$500	\$500	
487	20-430-227	Small Equipment/Tools	\$600	\$426	\$600	\$600	\$800	
488	20-430-228	Safety Equipment	\$1,000	\$336	\$1,000	\$1,000	\$1,000	
489	20-430-229	Misc Operating Supplies	\$100	\$37	\$0	\$0	\$0	
490			\$17,300	\$21,971	\$24,200	\$24,200	\$24,400	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
491		Water Fund - Expenditures						
492		Repairs and Maintenance						
493	20-430-231	Gas/Fuel/Fluids	\$2,500	\$4,735	\$4,000	\$4,000	\$4,000	
494	20-430-232	Vehicle Maintenance	\$2,500	\$4,459	\$3,000	\$3,000	\$3,000	
495	20-430-233	Equipment Maintenance	\$5,000	\$96	\$5,000	\$5,000	\$5,000	Monthly software support for new itron
496	20-430-234	Well/Plant Maintenance	\$3,000	\$2,410	\$3,500	\$3,500	\$3,500	Plant - pretreatment/treatment
497	20-430-235	Tires & Chains	\$1,200	\$0	\$1,000	\$1,000	\$1,000	
498	20-430-237	Building Maintenance	\$1,000	\$108	\$1,000	\$1,000	\$1,000	
499	20-430-238	Distribution Line Maintenance	\$25,000	\$24,156	\$25,000	\$25,000	\$25,000	
500	20-430-239	Misc. Maintenance	\$150	\$15	\$150	\$150	\$150	
501	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
502	20-430-241	Motors & Pumps	\$2,500	\$1,470	\$4,000	\$4,000	\$4,000	
503			\$45,850	\$37,450	\$49,650	\$49,650	\$49,650	
504		Resale Supplies						
505	20-430-251	Resale Parts	\$150	\$0	\$150	\$150	\$150	Parts for new construction meters
506	20-430-252	Resale Meters Expense	\$0	\$10,529	\$0	\$134	\$0	Meters & Setters for new construction - Reported on COGS line
507	20-430-253	COGS-Meter	\$11,000	\$0	\$8,000	\$8,000	\$10,000	Financial reporting requirement
508			\$11,150	\$10,529	\$8,150	\$8,284	\$10,150	
509		Purchased Services						
510	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
511	20-430-311	Postage/Freight	\$1,500	\$1,000	\$1,500	\$1,500	\$1,500	
512	20-430-314	Legal Notices/Ads	\$300	\$590	\$600	\$600	\$600	Publication of CCR
513	20-430-316	Memberships	\$500	\$665	\$700	\$700	\$700	CRWA; American Water Works Association
514	20-430-318	Testing Services	\$3,000	\$1,038	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
515	20-430-319	Miscellaneous Services	\$100	\$213	\$100	\$0	\$100	
516	20-430-320	Telemetry Maintenance	\$1,000	\$1,020	\$4,000	\$4,000	\$4,000	
517	20-430-330	Bank Fees	\$700	\$401	\$200	\$200	\$100	
518	20-430-321	Computer System Support	\$12,000	\$15,760	\$16,000	\$16,000	\$17,000	Executech, caselle
519			\$19,100	\$20,686	\$26,100	\$26,000	\$27,000	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
520		Water Fund - Expenditures						
521		Utilities						
522	20-430-341	Electric Utility	\$23,000	\$33,573	\$30,000	\$30,000	\$31,000	
523	20-430-344	Telephone Utility	\$2,500	\$3,041	\$3,000	\$3,000	\$3,100	
524	20-430-345	Natural Gas Utility	\$7,000	\$6,498	\$8,500	\$5,000	\$5,100	
525			\$32,500	\$43,112	\$41,500	\$38,000	\$39,200	
526		Professional Services						
527	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
528	20-430-352	Audit	\$3,000	\$3,000	\$3,100	\$3,200	\$3,400	20% Water
529	20-430-354	System Analysis/Eng & Survey	\$5,000	\$403	\$5,000	\$5,000	\$30,000	25k for GIS \$5K required engineering
530	20-430-355	State Fees	\$0	\$310	\$400	\$400	\$400	
531			\$8,600	\$3,713	\$9,100	\$8,600	\$34,400	
532		Other Expenses						
533	20-430-370	Training/Travel	\$2,000	\$1,074	\$2,000	\$2,000	\$2,000	
534	20-430-513	Property/Casualty Insurance	\$17,000	\$16,399	\$17,000	\$17,000	\$20,000	
535	20-430-514	Position Bonds	\$100	\$214	\$100	\$100	\$100	Position Bond
536	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$1,000	\$6,000	\$5,000 budgeted incase of Cirsa claim - new deductible
537			\$20,100	\$17,687	\$20,100	\$20,100	\$28,100	
538		Water Fund - Expenditures						
539		Debt Service						
540	20-830-640	DWRF Loan - Principal	\$69,977	\$69,977	\$71,384	\$71,384	\$72,819	
541	20-830-645	DWRF Loan - Interest	\$24,811	\$24,811	\$23,404	\$23,404	\$21,969	
542			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
543		Capital Outlay						
544	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
545	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
546	20-930-995	Capital Contingency	\$0	\$0	\$0	\$0	\$0	
547	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
548	20-930-997	Capital Direct Purchase	\$48,000	\$43,098	\$0	\$0	\$0	
549			\$48,000	\$43,098	\$0	\$0	\$0	
550		Total Water Fund Expenditures	\$776,719	\$750,891	\$785,444	\$826,204	\$885,519	
551								

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
92					
93	Summation - Marina Enterprise Fund Revenues and Expenditures				
94					
95	Marina Enterprise Fund Beginning Balance	\$1,016,255	\$892,451	\$868,043	\$781,591
96					
97	Revenues	\$368,084	\$452,902	\$440,784	\$452,984
98					
99					
100	Operations	(\$419,698)	(\$428,940)	(\$429,186)	(\$449,324)
101	Debt Service	\$0	\$0	\$0	\$0
102	Capital Outlay	(\$80,000)	(\$25,333)	(\$60,000)	(\$60,000)
103	Total Expenditures	(\$499,698)	(\$454,273)	(\$489,186)	(\$509,324)
104					
105	Revenues Over (Under) Expenditures	(\$131,614)	(\$1,372)	(\$48,402)	(\$56,340)
106	Appropriate From (To) Fund Balance	\$131,614	\$1,372	\$48,402	\$56,340
107					
108	Marina Enterprise Fund Ending Balance	\$884,641	\$891,080	\$819,641	\$725,251

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
552		Marina Fund - Revenues						2025 Budget Explanatory Notes
553	40-344-113	Rentals (Non-Taxable)	\$300,000	\$344,460	\$350,000	\$350,000	\$365,000	
554	40-344-115	Tours	\$55,000	\$74,150	\$70,000	\$70,000	\$73,000	
555	40-344-120	Building Space Rental	\$3,584	\$2,509	\$3,584	\$3,584	\$3,584	
556	40-344-145	Kayak Slip Rental	\$3,600	\$4,554	\$3,600	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
557	40-344-155	SUP Slip Rental	\$900	\$4,600	\$4,600	\$4,600	\$4,600	
558	40-344-160	Misc Revenue	\$0	\$0	\$0	\$200	\$0	
559	40-344-170	Interest Earned	\$4,000	\$22,629	\$8,000	\$20,000	\$8,000	
560	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
561	40-344-200	Sale of Assets	\$0	\$0	\$0	\$0	\$40,000	Sale of 2 pontoon boats
562		Total Revenues	\$368,084	\$452,902	\$440,784	\$452,984	\$498,784	
563								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
564		Marina Fund - Expenditures						
565		Personnel						
566	40-460-100	Gross Wages - Marina	\$71,500	\$75,122	\$78,000	\$78,000	\$81,900	Admin time, Captain full time pay
567	40-460-103	OT/Comp Time Buyout	\$1,500	\$6,872	\$8,000	\$8,000	\$8,000	
568	40-460-105	Bonus	\$1,000	\$4,050	\$4,000	\$4,000	\$4,000	
569	40-460-110	Gross Wages-Marina PT/Seasonal	\$130,000	\$102,702	\$120,000	\$120,000	\$136,000	Seasonal employees increased wages to hire additional staff
570	40-460-132	ICMA Town Paid Benefit	\$5,720	\$0	\$5,000	\$2,000	\$5,000	8% Maximum
571	40-460-133	Health/Dental - Employee	\$17,000	\$19,813	\$25,000	\$20,000	\$20,000	Medical/Dental/Life/Vision 4.7% increase plus add Rick
572	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
573	40-460-136	Medical Benefit Allowance	\$1,200	\$2,445	\$2,600	\$2,000	\$2,000	
574	40-460-141	Unemployment Insurance	\$609	\$739	\$800	\$420	\$800	.2% of wages
575	40-460-142	Workers' Compensation	\$20,000	\$12,447	\$20,000	\$29,000	\$29,000	
576	40-460-143	Social Security Match	\$12,586	\$11,559	\$12,276	\$13,020	\$13,839	6.2% of wages + Town 457 + On Call
577	40-460-144	Medicare Match	\$2,944	\$2,703	\$2,871	\$3,045	\$3,236	1.45% of wages + Town 457 + On Call
578	40-460-145	FAMILI Benefit	\$0	\$0	\$0	\$200	\$200	
579			\$264,059	\$238,452	\$278,547	\$279,685	\$303,975	
580		Office Supplies						
581	40-460-211	General Office Supplies	\$600	\$1,010	\$900	\$1,000	\$1,000	
582	40-460-214	Small Equip/Comp Hardware	\$500	\$86	\$500	\$500	\$500	
583			\$1,100	\$1,097	\$1,400	\$1,500	\$1,500	
584		Operational Supplies						
585	40-460-222	Shop Supplies	\$2,500	\$3,169	\$2,000	\$2,000	\$2,000	
586	40-460-223	Boat Supplies	\$2,000	\$550	\$1,500	\$1,500	\$1,500	
587	40-460-227	Tools	\$500	\$1,551	\$500	\$500	\$750	
588	40-460-231	Fuel	\$10,000	\$10,096	\$11,000	\$11,000	\$12,000	For refueling rentals, not for resale
589			\$15,000	\$15,366	\$15,000	\$15,000	\$16,250	
590		Repairs and Maintenance						
591	40-460-232	Vehicle Maintenance	\$500	\$62	\$500	\$0	\$0	
592	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$30,392	\$20,000	\$30,000	\$30,000	Winterizing
593	40-460-237	Building/Facility Maintenance	\$2,000	\$13,045	\$2,000	\$10,000	\$4,000	
594			\$17,500	\$43,499	\$22,500	\$40,000	\$34,000	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
595		Marina Fund - Expenditures						
596		Purchased Services						
597	40-460-312	Computer Services	\$2,000	\$4,612	\$3,500	\$3,500	\$4,000	10% IT contract
598	40-460-314	Ads and Legal Notices	\$2,000	\$474	\$2,000	\$0	\$2,000	
599	40-460-316	Dues/Memberships	\$275	\$325	\$350	\$350	\$350	
600	40-460-317	Uniforms	\$1,000	\$552	\$1,000	\$1,200	\$1,000	
601	40-460-318	Miscellaneous Services	\$300	\$90	\$300	\$300	\$300	
602	40-460-320	Marketing	\$500	\$403	\$700	\$700	\$700	
603	40-460-330	Bank/Credit Card Fees	\$7,500	\$13,022	\$15,000	\$18,000	\$20,000	Heartland service fees - When Marina moves to CIVIC Rec these fees will no longer be charged.
604			\$13,575	\$19,477	\$22,850	\$24,050	\$28,350	
605		Permits and Fees						
606	40-460-350	Boat Registration	\$900	\$71	\$900	\$900	\$900	
607	40-460-351	Licenses	\$100	\$833	\$100	\$100	\$100	
608			\$1,000	\$904	\$1,000	\$1,000	\$1,000	
609		Utilities						
610	40-460-341	Electric Utility	\$800	\$731	\$1,000	\$1,000	\$1,100	
611	40-460-342	Sewer Utility	\$575	\$492	\$600	\$600	\$600	
612	40-460-343	Water Utility	\$588	\$882	\$588	\$588	\$588	
613	40-460-344	Telephone/Internet Utility	\$1,200	\$4,496	\$1,500	\$1,800	\$1,800	Includes Cell Phone and I Pads for Civic Rec
614			\$3,163	\$6,600	\$3,688	\$3,988	\$4,088	
615		Professional Services						
616	40-460-355	Purchased Professional Serv.	\$500	\$939	\$1,000	\$1,000	\$1,000	Background checks
617	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
618	40-460-512	Audit	\$1,500	\$1,500	\$1,700	\$1,600	\$1,700	10% Marina
619	40-460-515	Engineering/Survey	\$0	\$0	\$3,000	\$3,000	\$5,000	Engineering for a new seawall and dock system
620			\$2,000	\$2,439	\$5,700	\$5,600	\$7,700	
621		Other Expenses						
622	40-460-360	Sales Tax	\$0	\$0	\$0	\$0	\$10,000	
623	40-460-370	Training/Travel	\$500	\$458	\$500	\$500	\$500	
624	40-460-513	Property/Casualty Insurance	\$4,500	\$3,554	\$5,200	\$5,200	\$0	
625	40-460-514	Position Bonds	\$300	\$93	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
626	40-460-516	Site Lease	\$1	\$0	\$1	\$1	\$1	Lease of Marina from GF
627	40-460-750	Fireworks	\$91,000	\$97,000	\$70,000	\$70,000	\$0	See ordinance 28-2006
628	40-460-880	Ice Rink Expenses	\$0	\$0	\$2,000	\$2,000	\$0	
629	40-460-870	Contingency	\$6,000	\$0	\$500	\$500	\$500	
630			\$102,301	\$101,105	\$78,501	\$78,501	\$11,301	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
631		Marina Fund - Expenditures						
632		Capital Outlay						
633	40-960-610	Capital Equipment	\$0	\$0	\$0	\$0	\$100,000	2 new boats
634	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
635	40-960-995	Facilities Improvements	\$80,000	\$25,333	\$60,000	\$60,000	\$100,000	Doors for Dock
636			\$80,000	\$25,333	\$60,000	\$60,000	\$200,000	
637		Total Marina Fund Expenditures	\$499,698	\$454,273	\$489,186	\$509,324	\$608,164	
638								

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
109	Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures					
110						
111						
112	PAYT Enterprise Fund Beginning Balance	\$146,333	\$156,300	\$170,659	\$175,624	\$152,493
113						
114	Revenues	\$79,300	\$68,215	\$80,000	\$79,000	\$79,368
115						
116	Expenditures					
117	Operations	(\$71,566)	(\$61,991)	(\$92,176)	(\$82,131)	(\$82,179)
118	Capital Outlay	\$0	\$0	(\$20,000)	(\$20,000)	(\$20,000)
119	Total Expenditures	(\$71,566)	(\$61,991)	(\$112,176)	(\$102,131)	(\$102,179)
120						
121	Revenues Over (Under) Expenditures	\$7,734	\$6,224	(\$32,176)	(\$23,131)	(\$22,811)
122	Appropriate From (To) Fund Balance	(\$7,734)	(\$6,224)	\$32,176	\$23,131	\$22,811
123						
124	PAYT Enterprise Fund Ending Balance	\$154,067	\$162,524	\$138,483	\$152,493	\$129,682

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
639		Pay-As-You-Throw Fund - Revenues						
640	50-344-110	Bags: Direct Sales (T)	\$4,000	\$1,915	\$4,000	\$4,000	\$4,000	
641	50-344-115	Bags: Vendor Purchase (NT)	\$75,000	\$66,300	\$75,000	\$75,000	\$75,000	
642	50-344-140	Interest Revenue	\$300	\$0	\$1,000	\$0	\$0	
643	TBD	Sales Tax Collected					\$368	sales tax to direct sales 9.2%
644		Total Revenues	\$79,300	\$68,215	\$80,000	\$79,000	\$79,368	
645								
646		Pay-As-You-Throw Fund - Expenditures						
647		Operations Supplies						
648	50-470-200	Bags for Resale	\$2,300	-\$2,546	\$2,000	\$3,000	\$3,000	WasteZero
649	50-470-250	COGS - Bags	\$6,000	\$6,552	\$6,500	\$6,500	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
650			\$8,300	\$4,006	\$8,500	\$9,500	\$9,500	
651		Repairs and Maintenance						
652	50-470-315	Site Maintenance	\$25,000	\$25,049	\$50,000	\$35,000	\$35,000	PW/Admin staff time
653								
654		Purchased Services						
655	50-470-300	Dumpster Service	\$30,000	\$30,666	\$30,000	\$30,000	\$35,000	
656	50-470-301	Recycling Contribution	\$1,500	\$1,625	\$1,500	\$1,500	\$1,500	
657	50-470-305	Recycling Program	\$5,000	\$0	\$0	\$5,000	\$0	
658	50-470-312	Computer Services	\$450	\$0	\$500	\$0	\$0	3% IT contract
659			\$36,950	\$32,291	\$32,000	\$36,500	\$36,500	
660								
661		Professional Services						
662	50-470-512	Audit	\$450	\$450	\$510	\$480	\$510	3% of audit
663								
664		Other Expenses						
665	50-470-310	Site Lease	\$1	\$0	\$1	\$1	\$1	
666	50-470-320	Business License	\$165	\$0	\$165	\$0	\$0	
667	50-470-350	Sales Tax	\$700	\$194	\$700	\$350	\$368	Direct Sales times 9.2% remitted to DOR
668	50-470-870	Contingency	\$0	\$0	\$300	\$300	\$300	
669			\$866	\$194	\$1,166	\$651	\$669	
670		Capital Outlay						
671	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
672	50-970-751	Site Improvements	\$0	\$0	\$20,000	\$20,000	\$20,000	
673		Total Expenditures	\$71,566	\$61,991	\$112,176	\$102,131	\$102,179	
674								

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
125	Summation - Capital Improvement Fund Revenues and Expenditures					
126						
127						
128	Capital Improvement Fund Beginning Balance	\$522,253	\$364,269	\$364,269	\$886,866	\$698,141
129						
130	Revenues	\$590,250	\$741,258	\$595,000	\$620,000	\$600,000
131						
132	Expenditures					
133	Operations	(\$300)	(\$1,275)	(\$300)	(\$275)	(\$275)
134	Debt Service	(\$277,050)	(\$277,050)	(\$278,450)	(\$278,450)	(\$279,700)
135	TABOR Reserve	\$0	\$0	\$0	\$0	\$0
136	Capital Outlay	(\$313,000)	(\$272,676)	(\$530,000)	(\$530,000)	(\$530,000)
137	Total Expenditures	(\$590,350)	(\$551,001)	(\$808,750)	(\$808,725)	(\$809,975)
138						
139	Revenues Over (Under) Expenditures	(\$100)	\$190,257	(\$213,750)	(\$188,725)	(\$209,975)
140	Appropriate From (To) Fund Balance	\$100	(\$190,257)	\$213,750	\$188,725	\$209,975
141						
142	Capital Improvement Fund Ending Balance	\$522,153	\$554,526	\$150,519	\$698,141	\$488,166 Surplus Fund Requirement

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
675		Capital Improvement Fund						
676		Revenues						
677	90-344-110	Sales & use tax 1%	\$584,250	\$699,602	\$580,000	\$580,000	\$580,000	1% Sales & MV Use Tax a
678	90-344-140	Interest revenues	\$6,000	\$41,657	\$15,000	\$40,000	\$20,000	
679		Total Revenues	\$590,250	\$741,258	\$595,000	\$620,000	\$600,000	
680								
681		Expenditures						
682		Other Expenses						
683	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	
684	90-431-870	Contingency	\$300	\$1,275	\$300	\$275	\$275	US Bank fee
685			\$300	\$1,275	\$300	\$275	\$275	
686		Debt Service						
687	90-831-471	Sales tax bonds - principal	\$120,000	\$120,000	\$125,000	\$125,000	\$130,000	
688	90-831-472	Sales tax bonds - interest	\$157,050	\$157,050	\$153,450	\$153,450	\$149,700	
689			\$277,050	\$277,050	\$278,450	\$278,450	\$279,700	
690								
691	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	Not required voter approved 1% sales tax
692								
693		Capital Outlay						
694	90-931-200	Capital Pavement	\$263,000	\$266,791	\$350,000	\$350,000	\$400,000	
695	90-931-201	Capital Boardwalks	\$50,000	\$5,886	\$100,000	\$100,000	\$50,000	
696	90-931-203	Capital Professional Services	\$0	\$0	\$25,000	\$25,000	\$25,000	
697	90-931-204	Capital Maintenance	\$0	\$0	\$50,000	\$50,000	\$50,000	
698	90-931-202	Greenbelt Maintenance	\$0	\$0	\$5,000	\$5,000	\$5,000	
705			\$313,000	\$272,676	\$530,000	\$530,000	\$530,000	
706		Total Expenditures	\$590,350	\$551,001	\$808,750	\$808,725	\$809,975	
707								

GL Mills	Town Mills current	GL Town reduction	If GL Town uses	Total GL Mills	Assessed Value
61.284	6.812	2.597	9.409	63.881	6.70%

Property Value	\$ 500,000.00	\$ 600,000.00	\$ 750,000.00	\$ 1,000,000.00	\$ 1,200,000.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 2,000,000.00
Assessed Value	\$ 33,500.00	\$ 40,200.00	\$ 50,250.00	\$ 67,000.00	\$ 80,400.00	\$ 100,500.00	\$ 117,250.00	\$ 134,000.00
6.812 Levy	\$ 2,053.01	\$ 2,463.62	\$ 3,079.52	\$ 4,106.03	\$ 4,927.23	\$ 6,159.04	\$ 7,185.55	\$ 8,212.06
9.409 Levy	\$ 2,140.01	\$ 2,568.02	\$ 3,210.02	\$ 4,280.03	\$ 5,136.03	\$ 6,420.04	\$ 7,490.05	\$ 8,560.05
increased payment	\$ 87.00	\$ 104.40	\$ 130.50	\$ 174.00	\$ 208.80	\$ 261.00	\$ 304.50	\$ 348.00

CERTIFICATION OF VALUATION BY Grand County COUNTY ASSESSOR

Section 4, Item A.

New Tax Entity? [] YES [X] NO

NAME OF TAX ENTITY: GRAND LAKE, TOWN OF

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 :

Table with 11 rows listing valuation items and their amounts, such as 'PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION' and 'CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION'.

- † This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
~ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE Grand County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 :

Table with 7 rows listing actual valuation items and their amounts, such as 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY' and 'CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS'.

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows listing deletions from taxable real property, such as 'DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS' and 'DISCONNECTIONS/EXCLUSIONS'.

- † This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
* Construction is defined as newly constructed taxable real property structures.
§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$905,664,400

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$109,086
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

Losing the Dark

Short Film

Presented by:

The International Dark-Sky Association

in collaboration with

Loch Ness Productions and Starmap

<https://darksky.org/resources/videos/losing-the-dark/>



DarkSky International

Grand Lake as a Dark Sky Community



Kim White

Community Development Director Town of Grand Lake



DarkSky
INTERNATIONAL

WHO IS



DarkSky
INTERNATIONAL

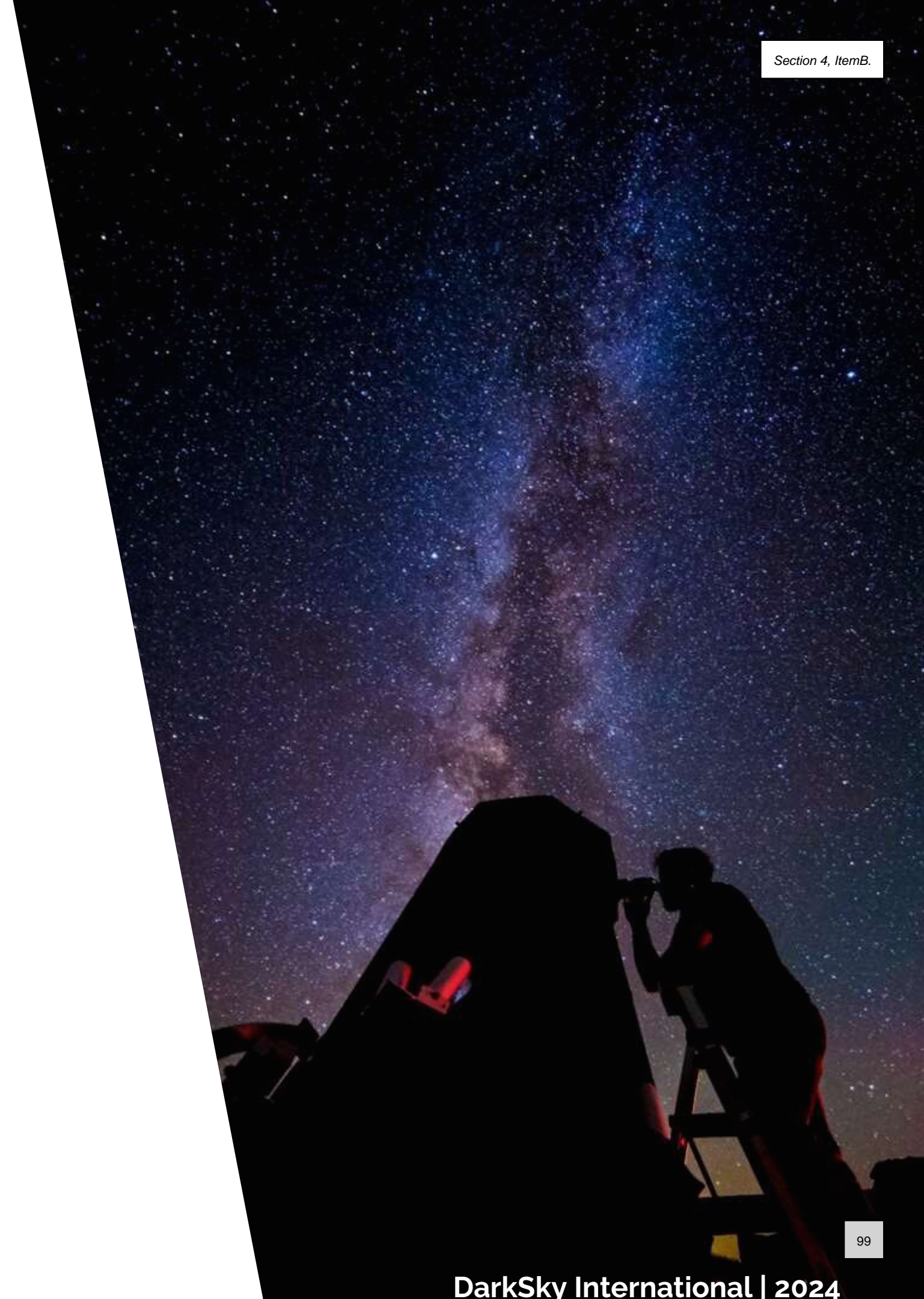
The **DarkSky International** protects the night from light pollution and promotes responsible outdoor lighting.

HB22-1382

Support Dark Sky Designation and Promotion in Colorado

Mentorship Program

The Town received 70 hours of free consultation to help town staff prepare an application to become a Dark Sky Community



Mentor

“Astro” Mark Laurin

Coalition for the Stars

Outreach Events

Lighting Inventory

Sky Quality readings

Public lighting meetings

Lighting Management Plan



Projected Outcomes

- Reduced energy consumption, cost savings, and increased property value
- Increased local and regional quality of life through enhanced health and well-being, cultural heritage, and sense of place
- Increased awareness of the value of visible night skies and their benefit to local wildlife and ecology
- International Dark Sky Community Certification



Light pollution is increasing at 9.6% per year*

Grand Lake

Lightpollutionmap.info



2012



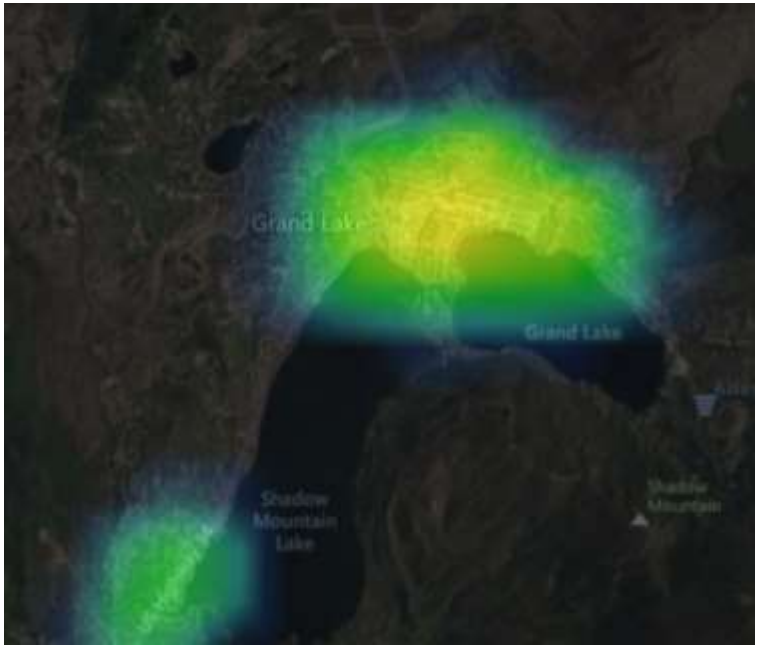
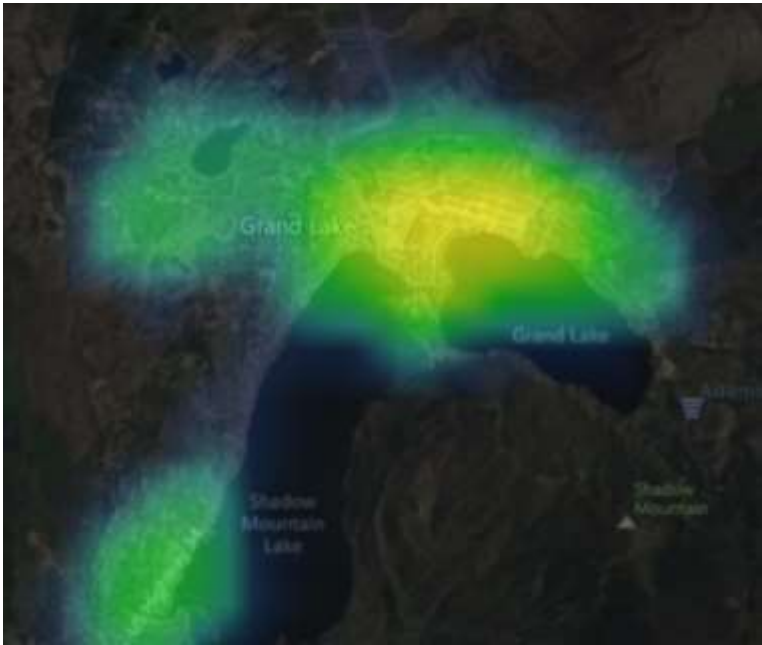
2019



2021

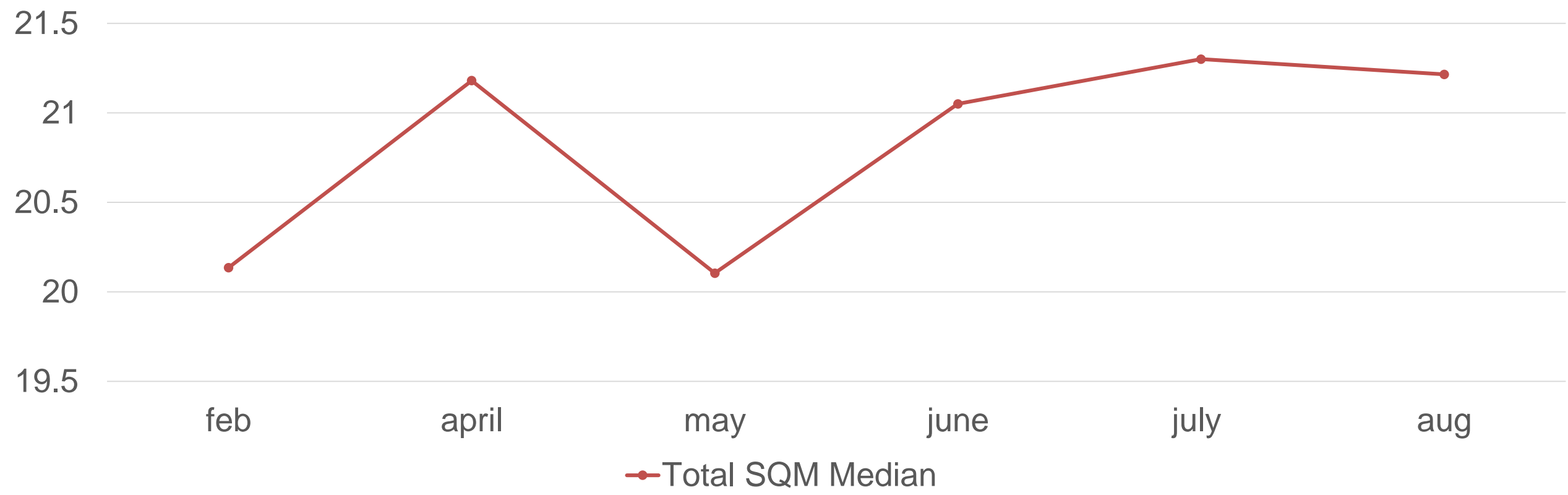


2023



HOW DARK ARE YOUR SKIES?

DARK SKY METER



WE ARE YOU ONE OF THE LUCKY ONES

**ONLY 2 OUT OF 10 PEOPLE ON EARTH CAN SEE THE
MILKY WAY**

99% OF THE USA AND EUROPE

live under light polluted skies



WE CAN MAKE A DIFFERENCE

LIGHT POLLUTION

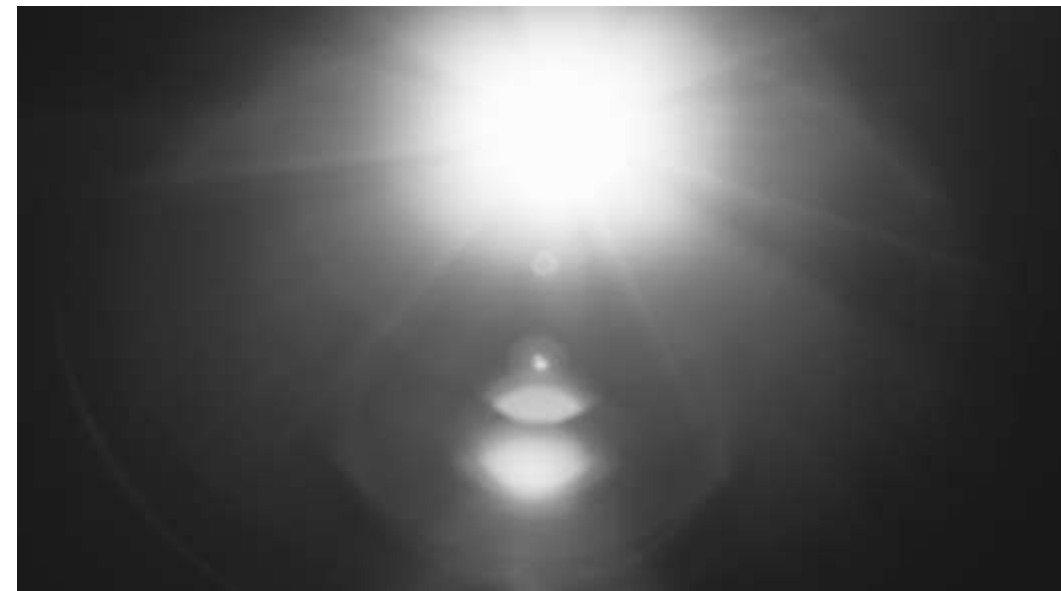
Has a simple solution: better lighting design



LIGHT POLLUTION



LIGHT TRESPASS



GLARE



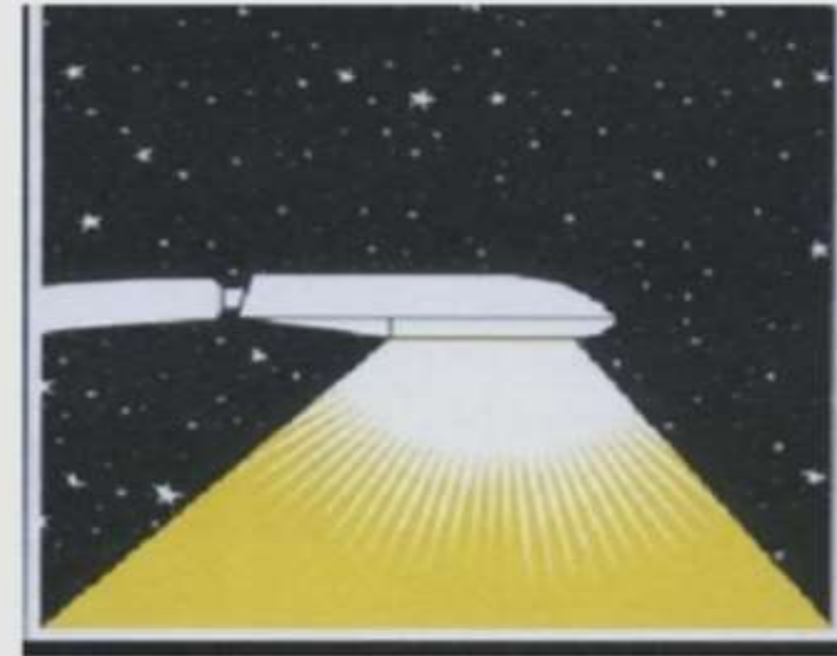
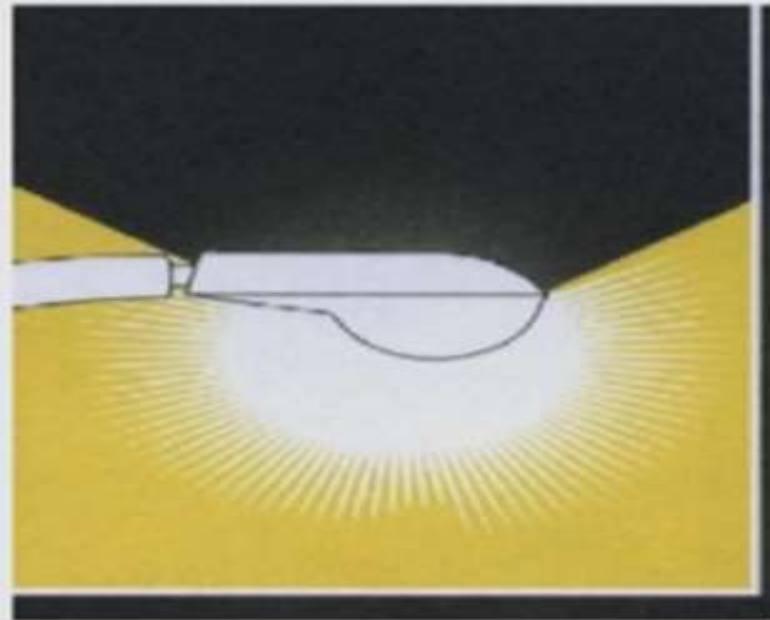
SKYGLOW

Shielded Luminaires

SHIELDING



AIM LIGHTS DOWN



WHERE TO FIND THIS LIGHTING?

DarkSky Approved program



Certified by [DarkSky.org](https://www.darksky.org)

KELVIN

(CORRELATED COLOR TEMPERATURE)

2700K

Warm White

- 2700-3000K
- Most similar to incandescents
- Inviting, relaxing

3000K

Bright White

- 3500-4100K
- Energetic, lively
- Good for kitchens and workspaces

4500K

Daylight

- 5500-6500K
- Crisp and refreshing
- Good for reading

6500K

CORRELATED COLOR TEMPERATURE (CCT)

INTENSITY AND WARRANTING





MYTH: MORE LIGHTING IS SAFER



REALITY: WELL DESIGNED LIGHTING IS SAFER

Dark Sky Community Certification Checklist (for submission)

Letters of Support

Lighting Management Plan

Public Lighting Inventory

Quarterly meetings of Coalition of the Stars

Documentation of new construction after LMP adoption OR

Sky Quality program is established (continuous reader)

Ensure all Town-owned fixtures are in compliance by 2030

2 dark-sky awareness events per year AND/OR

Inclusion of dark-sky education in local school curricula.

Ordinance items

Community Commitment

Enforcement of lighting management plan

Full shielding

Fixtures over 1000 lumens (100w)

Light source temp.

NTE 3000K

Total site limits

Limits on lumens/acre

Over-lighting policy

No more than 10%

New Public lighting

Must prove necessary & have adaptive control/curfew

Lit Signage

1st hour before sunrise and after sunset NTE 100nit & on only during activity/open hours & NTE 200sf

Outdoor recreation

Curfew 1 hr after game end & lighting on play surface and stands only & ANSI/IES RP-6 guidelines followed & timers are installed

Amortization

10 year private & 5 year Public period to comply

Appendix

Exhibit A- Draft Lighting ordinance with highlights indicating minimal IDSC requirements

Exhibit B – Checklist provided by DSI for application into IDSC

Exhibit C- Current ToGL code pertaining to Dark Sky lighting

Town of Grand Lake, Colorado Lighting Management Plan

Introduction	<p>The Town of Grand Lake is committed to bringing all public-owned lighting into full compliance with all International Dark Sky Community mandates, including its 2018 Guidelines, within the prescribed five-year period. The Town of Grand Lake’s Lighting Plan is in full conformance with IDA 2018 guidelines. In addition, the Town of Grand Lake will implement a vigorous and ongoing lighting management program to encourage and enlist residents, visitors, and businesses in the creation of a dark sky community that is exceptionally dedicated to protecting and restoring the night.</p>
Lighting Management Plan	
Title, purpose, and objectives of Grand Lake’s Light Management Plan	<p>The purpose of the plan is to ensure adequate exterior lighting for the safety, security, enjoyment, and function of land use, while also conserving energy and resources, reducing light trespass, reducing glare, artificial night glow, and obtrusive light, and protecting the local natural ecosystem from the damaging effects of light pollution. This plan is important as it will ensure that current and future development projects comply with the goals of the Town of Grand Lake regarding light pollution, it’s Six Pillars of Character, the night-time lighting needs of the community, residents, visitors, and businesses.</p> <p>Specifically:</p> <p><u>Residential and Commercial Lighting</u></p> <ol style="list-style-type: none"> 1. Light only if you need it 2. Light only when you need it. 3. All outdoor lighting must be fully shielded and focused downward. 4. All residential outside porch lighting should be either turned off at night or placed on a motion sensor to minimize community ambient lighting and protect dark night sky. 5. All commercial lighting must adhere to the requirements mandated by Town of Grand Lake’s Lighting Plan.

	<p><u>Residential and Commercial Construction</u></p> <ol style="list-style-type: none"> 1. All new building or remodel of existing structure must adhere to the requirements mandated by Town of Grand Lake Lighting Plan. 2. All existing, nonconforming, private and commercial outdoor light luminaries shall strive to come into conformance within 10-years of enactment of the Town’s lighting Plan. <p><u>Ongoing Educational and Experiential Events</u></p> <ol style="list-style-type: none"> 1. Maintain a Coalition for the Stars through collaboration of Town leaders, dark sky advocates, local clubs, societies, educational institutions, and residents, to protect and restore the Town of Grand Lake’s natural night sky. 2. Added attention will be given to teaching our community members, residents, and youth to protect the night sky by reducing and eliminating light pollution. 3. Extend collaborative efforts with the Colorado Headwaters Land Trust, Rocky Mountain Folk School, and Rock Mountain Wooden Boat School. 4. Establish and maintain communication and collaboration with Rocky Mountain National Park. 5. Establish and extend collaborative efforts with Grand County Tourism Board, Economic Development, Chamber of Commerce, and Mountain Parks Electric. 6. Align efforts to protect the night sky with the Town of Grand Lake’s Six Pillars of Character: Citizenship, Trustworthiness, Respect, Responsibility, Fairness, and Caring, with specific focus on Citizenship, Responsibility, and Caring.
Lighting Plan	
General Provisions	This Plan shall apply within the Town of Grand Lake limits, hereinafter referred to as “Town.”

	<p>Nothing herein shall be construed as preventing or limiting the Town from applying this Plan within the surrounding areas where the Town asserts powers of extraterritorial jurisdiction through agreements with property owners, or as a term affixed to a conditional use approval (or a variance).</p>
<p>New Public Lighting</p>	<p>New Public lighting, owned and operated by the Town of Grand Lake, either streetlights, walkway lights, or external building lighting shall be allowed as recommended by the Town Planner in situations where a public health hazard exists which can only be mitigated by artificial light at night. A lumen cap of 6000 lumens per lamp shall be imposed on new public outdoor lighting installations along with adaptive controls or curfews.</p>
<p>Shielding</p>	<p>Fully shielded” is defined as a light source screened and its light directed in such a way that none is emitted above the horizontal plane passing through its lowest light-emitting part</p> <ol style="list-style-type: none"> (1) All outdoor light shall be full shielded unless exempted elsewhere in this Plan. (2) Full shielding of all lighting fixtures over 450 lumens (40W) (3) New streetlights shall be fully shielded fixtures of approved design, utilizing a minimum output consistent with the safety of drivers and pedestrians. (4) Mounting height or topography or proximity to other properties may cause public or private outdoor light fixtures to require additional shielding to prevent glare, light trespassing, or an unsafe condition on properties other than the one on which it is installed. (5) Greenhouses with grow lights shall be fully covered with blackout tarps or covers so that no light spills from the premises onto adjacent lands or into the night sky. Greenhouses not full covered shall be dimmed to 20% of lamp’s initial lumens and between 10 pm and 6 am local time. (6) Maximum allowed amounts of unshielded lighting. On no parcel shall the amount of allowed unshielded lighting exceed, in the aggregate, the following values per net acre according to lighting class: <ol style="list-style-type: none"> (i) For nonresidential / mixed use / industrial property: (1000) lumens.

	<p>(ii) For multi-unit residential property: (1000) lumens.</p> <p>(iii) For residential single-family property: (1000) lumens.</p>
<p>Color Temperature</p>	<p>A limit on the emission of short-wavelength light must not exceed the correlated color temperature (CCT) of 3000 Kelvins.</p>
<p>Lumen Caps</p>	<p>The lumen per net acre values are an upper limit and not a design goal. For all lighting design the goal should be the lowest levels of lumens necessary to meet the requirement of the task. Lumen per net acre values exclude governmental owned streetlights used for illumination of public rights-of-way and outdoor recreation facilities.</p> <p>(1) Nonresidential Property. Total outdoor light output installed on any nonresidential property shall not exceed 25,000 lumens per net acre. Fixtures shall be limited to 1600 lumens each.</p> <p>(2) Residential Property (Single-family). Total outdoor light output installed on any residential property shall not exceed 6,500 lumens per net acre. Fixtures shall be limited to 450 (40W) lumens each.</p> <p>(3) For multiple-family and two-family dwellings the total amount of outdoor lighting shall not exceed 20,000 lumens per net acre. Each fixture shall be limited to 450 (40W) lumens each.</p> <p>Lumens per Net Acre is the total outdoor light output, as defined in this Plan, divided by the number of acres, or part of an acre with outdoor illumination. Undeveloped, non-illuminated portions of the property may not be included in the net acreage calculation.</p>
<p>Curfew</p>	<p>Curfew is defined as a period of time at night during which lighting must be significantly dimmed in output or extinguished in accordance with an expected decrease in human presence.</p> <p>General Curfew All Nonresidential Property:</p> <p>(1) All privately owned exterior lighting not adaptively controlled shall be extinguished by 10:00 p.m. or within one (1) hour of the end of normal business hours, whichever occurs later unless needed to mitigate a safety hazard as determined by the Town Planner.</p>

	<p>(2) Exterior lighting with adaptive controls shall reduce lighting to 25% or less of the total outdoor light output allowed by 10:00 p.m. or within one (1) hour of the end of normal business hours, whichever occurs later. Adaptive controls may be used to activate lights and resume normal light output when motion is detected and be reduced back to 25% or less of total outdoor light output allowed within 5 minutes after activation has ceased, and the light shall not be triggered by activity off property.</p> <p>(3) Businesses whose normal operating hours are (24) twenty-four hours per day are exempt from this provision. All publicly owned lighting not adaptively controlled must be fully extinguished by 11:00 p.m., or within one (1) hour of the end of occupancy of the structure or area to be lit, whichever is later unless needed for public safety as determined by the Town Planner.</p> <p>(4) All outdoor lighting is encouraged to be turned off when no one is present to use the light.</p>
<p>Light Trespassing</p>	<p>Light trespass refers to measurable light extending beyond the boundary of its intended usage area. This causes annoyance, loss of privacy, or other nuisances. Often light trespass is referring to outdoor lighting, but light spilling outdoors through windows or other translucent surfaces also contributes to light trespass.</p> <p>All outdoor light sources in the Town shall be located and optically cutoff such that the point light source shall not be visible from adjacent property or public right-of-way during hours of curfew. Additionally, interior point light sources shall not be visible from the property line during hours of curfew. Methods encouraged for interior and exterior light sources to meet these light trespassing limits include shielding, dimming, timers, and window shades.</p> <p>(1) Light trespass is prohibited. No luminaire installed within the Town limits, except governmental-owned streetlights, shall create conditions of light trespass.</p> <p>(2) All outdoor lighting, except governmental-owned streetlights, shall be aimed and shielded so that the direct illumination is confined to the property boundaries of the source and not visible from any other property.</p> <p>(3) Residential and multiple-family dwellings shall not exceed 0.1 footcandle at the property line.</p>

	<p>(4) Nonresidential property shall not exceed 0.5 footcandle at the property line.</p> <p>To measure vertical light trespass for any property, a light meter shall be placed at 5- feet above grade and aimed perpendicular at the property line, pointed towards the light source. Multiple readings shall be taken to ensure compliance around the property line. When bordering with public right-of-way, the property line shall be considered five feet beyond the actual property line. Any location a measurement is taken along the property line shall meet these light classification standards. These classification standards apply at all locations along the property line.</p> <p>Class 1 Lighting (High Activity Areas): Lighting used for highways, outdoors sales, or eating areas, assembly or repair areas, signage, recreational facilities, and other similar applications where accurate color rendition is important to preserve the effectiveness of the activity.</p> <p>Class 2 Lighting (Security and Public Safety): Lighting used for illumination of local roadways, walkways, bike paths, equipment yards, parking lots, and outdoor security where general illumination for safety or security of the grounds is the primary purpose.</p> <p>Class 3 Lighting (Decorative and Accent) Lighting used for decorative effective such as architectural illumination, flag and monument lighting, and illumination of landscaping elements.</p> <p>Multi-Class Lighting. Lighting used for more than one purpose such that the use falls within more than one class as defined for Class 1, 2, or 3 lighting. Multi-class lighting must conform to the standards that apply to the most restrictive included class.</p>
<p>Outdoor Sports Facilities</p>	<p>Outdoor recreational and/or athletic field lighting may be exempted from the strict shielding and short-wavelength emission requirements above provided that all of the following conditions are met:</p> <ul style="list-style-type: none"> (1) Illuminating Engineering Society (IES) lighting guidelines (RP-6) are followed according to the appropriate class of play (2) Field lighting is provided exclusively for illumination of the surface of play and viewing stands, and not for any other applications (3) Illuminance levels must be adjustable based on the task (e.g., active play vs field maintenance)

	<p>(4) Off-site impacts of the lighting will be limited to the greatest practical extent possible</p> <p>(5) A strict curfew requirement of all lights must be extinguished by 10 p.m. or one hour after the end of play, whichever is later, is observed</p> <p>(6) Timers must be installed to prevent lights being left on accidentally overnight by automatically extinguishing them</p>
<p>GP: Towers</p>	<p>No lighting of towers and associated facilities is allowed, except by permit, and except as required by the Federal Aviation Administration or other federal or state agency. In coordination with the applicable federal or state agency, the applicant shall determine the maximum height of the tower that would not require lighting. If a proposed tower would require lighting, the applicant shall demonstrate that a tower height that requires lighting is necessary. Such justification shall include documentation showing:</p> <p>Coverage limitations:</p> <ul style="list-style-type: none"> (1) Type of system (e.g. cellular, radio, television); (2) Technical and engineering details of the lighting to be installed; and (3) Requirements of federal, state, and local agencies. <p>If a tower height that requires lighting is justified, slowly blinking red lights must be used at night. White strobe lights at night are prohibited.</p> <p>Color Temperature:</p> <ul style="list-style-type: none"> (1) The correlated color temperature (CCT) of luminaries shall not exceed 3000 Kelvins. (2) Luminaries rated below 3000 Kelvin are encouraged for better nighttime visibility.

<p>GP: Flagpoles, Monuments, Sculptures</p>	<p>Property owners are encouraged to not illuminate flags at night, but rather to hoist flags after dawn and lower flags before sunset. If flags and other outdoor objects are illuminated at night, lighting of up to a total of two (2) objects per density is permitted with the following conditions:</p> <p>(1) Flagpoles with a height greater than 20 feet above ground level shall be illuminated only from above. This may be achieved by utilizing a luminaire attached to the top of the flagpole or a luminaire mounted above the top of the flagpole on a structure within fifteen (15) feet of the flagpole and must comply with all sections of this Plan. The total light output from any luminaire mounted on top of or above a flagpole shall not exceed 800 lumens.</p>
<p>Canopies and Overhands</p>	<p>Commercial and private canopies, carwash buildings, and overhangs are Class One Lighting. All luminaires mounted on or recessed into the lower surface of fuel station canopies or other overhangs shall be fully shielded and utilize only flat lenses or windows. Shielding must be provided by the luminaire itself, and not by surrounding structures such as canopy edges. Light directed on fuel station pumps may be angled to illuminate the pump to the level of federal standards and to shield the light from normal view.</p> <p>(1) Gas Station Canopies allowance is 10,000 lumens per two-sided pump</p> <p>(2) Outdoor dining canopies and overhangs allowance is 8 lumens per square foot of illuminated hardscape for outdoor dining. Luminaries shall be within 6 feet of the hardscape area of outdoor dining.</p> <p>(3) Building entrances allowance is 1000 lumens per door. Luminaires shall be located (or mounted) within 20 feet of the door</p> <p>(4) Nighttime loading allowance is 4000 lumens per door. Luminaries shall be located (or mounted) within 20 feet of the door</p>
<p>Sign Illumination</p>	<p>An illuminated sign is defined as any informational or advertising sign that is illuminated by either internal or external means. Descriptive terms are adjusted here according to the type of illumination.</p> <p>There must be restrictions on the installation and operation of illuminated signs, including all of the following:</p>

	<ul style="list-style-type: none"> (1) Luminance levels for operation between sunset and sunrise shall not exceed 100 nits (100 candelas per square meter, cd/m²) as measured under conditions of a full white display; and (2) During the first hour after sunset and during the last hour immediately preceding sunrise, sign luminance shall not exceed 100 nits (100 candelas per square meter, cd/m²); and (3) Signs may only be illuminated while the associated activity is taking place; for businesses, sign illumination must be extinguished completely during the hours the business is closed; and, (4) The luminous or illuminated surface area of an individual sign must not exceed 18.6 square meters (200 square feet).
<p>Adaptive Controls</p>	<p>Adaptive controls” is defined as devices such as timers, motion sensors, dimmers, and light-sensitive switches used to actively regulate the emission of light from light fixtures.</p> <p>To the greatest practical extent possible, all public park lighting will make appropriate use of adaptive controls to limit the duration, intensity, and/or extent of outdoor lighting.</p>
<p>Prohibitions</p>	<p>The use of the following types of outdoor lighting are prohibited, in addition to those standards set forth in Grand Lake’s Sign Code.</p> <ul style="list-style-type: none"> (1) Sag-lens or drop lens fixtures (2) Any luminaire that uses mercury vapor lamps (3) Any luminaire that uses sodium lamps (4) Searchlights, sky beams, and any upward- oriented lighting (5) Any light that dynamically varies its output. (Blinking, flashing, moving, revolving, scintillating, flickering, changing intensity, and changing. (6) Non-shielded floodlights (7) Outdoor lighting used in any manner that could interfere with the safe movement of motor vehicles on public thoroughfares

	<p>(8) Aerial lasers, beacons, and searchlights, except for emergency use</p> <p>(9) Inefficient lamps or LED luminaires shall be prohibited for outdoor use.</p> <p>(10) Usage for outlining buildings and signage</p>
<p>Warranting</p>	<p>New installations of public outdoor lighting will only be installed on public properties and rights-of-way upon the determination by the Town Planner that a public safety hazard exist in the area to be lit, and that the hazard can only be effectively mitigated through the use of outdoor lighting and not through some other passive means, including, but not limited to reflectorized roadway paint or markers.</p>
<p>Exemptions</p>	<ol style="list-style-type: none"> 1. Flashing holiday lights are prohibited on nonresidential properties 2. Holiday lights may be illuminated one additional seven (7) day period per calendar year 3. Holiday flood lighting on private and residential properties shall be prohibited 4. Underwater lighting of swimming pools and similar water features. 5. This Plan shall not apply to the following: <ol style="list-style-type: none"> a) Decorative holiday lighting / continuous string lighting, low-intensity string lights, whose luminous output does not exceed fifty (50) lumens per linear foot, and fully shielded floodlights not exceeding 1000 lumen per floodlight lamp, where the total outdoor holiday light output does not exceed six thousand (6,000) lumens. Decorative lighting is aimed and oriented in such a way as to not create light trespass onto another property nor into the night sky, operated only during prescribed periods of time during the calendar year. b. Decorative holiday lighting from November 15 through the next March 15 during the hours of 6:00 a.m. to 11:00 pm each day c. Lighting required by law to be installed on surface vehicles and aircraft d. Airport lighting required by law e. Lighting required by federal or state laws or regulations f. Temporary emergency lighting needed by law enforcement, fire and other emergency services, as well as building egress lighting whose electric power is provided by either battery or generator

	<ul style="list-style-type: none"> g. Lighting employed during emergency repairs of roads and utilities provided such lighting is deployed, positioned and aimed such that the resulting glare is not directed toward any other roadway or highway or residence not being repaired h. Temporary lighting, other than security lighting, at construction projects provided such lighting is deployed, positioned and aimed such that the resulting glare is not directed toward any roadway or highway or residence not involved in said construction i. Governmental facilities where compelling needs are demonstrated
<p>Festoon Lighting</p>	<p>Festoon Lighting. Also known as bistro or ping-pong lighting. Festoon lighting is allowable for outdoor Installation when it is fully shielded or partially shielded and non-frosted appearance. This lighting shall not create dangerous glare on adjacent streets or properties, shall be maintained in an attractive condition, and shall not constitute a fire hazard. This is not seasonal lighting and is not intended to allow the use of other types of seasonal lighting year-round.</p> <ul style="list-style-type: none"> (1) Festoon lighting is allowed over patios, decks, pedestrian plazas, outdoor dining, and other pedestrian walkways where permanent, decorative lighting would be beneficial (2) Festoon lighting shall not be higher than 12 feet. Height of the festoon lighting shall be the measured vertical distance from finished grade or from the most adjacent walking surface below the luminaire up to the centerline of the luminaire (3) Festoon lighting shall not be used to wrap trees or define architectural features (4) Festoon lighting is subject to the curfew requirements: <ul style="list-style-type: none"> a. Residential Uses: Curfew hours shall be 10pm to 1am b. Non- residential Uses: Curfew hours of 10pm to lam shall apply to all businesses unless normal operating hours end or begin within the hours of curfew. If so, the curfew applies until one hour after closing or one hour before opening. (5) Festoon lighting requirements apply to all Planned Developments unless standards are otherwise stated in the planned development approvals

<p>Lighting Plan Permitting</p>	<p>Any application for a compliance review or building permit under this Plan, intending to install new outdoor lighting or update existing outdoor lighting, shall file a lighting plan with the Town Planner. A lighting plan shall be filed at the same time as any other plans required by the Town. The submittal shall contain, but shall not necessarily be limited to the following:</p> <ol style="list-style-type: none"> (1) Plans indicating the number and location of proposed and existing light fixtures (2) Light fixture / luminaire (the manufacturer’s order number): lamp type, Kelvin rating, initial lumens produced (3) Mounting height for each fixture. (4) whether adaptive controls are used (5) Building elevations for all structures (6) The number of acres or part of an acre that is to be illuminated contiguously, the square footage of the footprint for each structure within the area to be illuminated (7) Other evidence to show compliance in the proposed installation with this Plan (8) Lighting Plan review by the Town Planner to determine compliance with this Plan, taking into account factors, including levels of illuminance, luminance, glare, safety hazards, light trespass, and light pollution (9) The Town Planner may seek input from community members knowledgeable about outdoor lighting during the review process (10) The Town Planner shall approve or reject the lighting plan within 30 days of submission, returning it to the applicant with an explanation. (11) The applicant shall not move forward with the outdoor lighting project until the lighting plan is approved. After the lighting plan is approved, no substitutions may be made for approved light fixtures without re-submitting the plan for review with the substitutions
<p>Temporary Permitting</p>	<p>Temporary lighting means non-permanent lighting installations installed and operated for a duration not to exceed thirty (30) days.</p> <ol style="list-style-type: none"> (1) Lighting such as that needed for theatrical, television, performance areas, or events may be allowed by temporary exemption.

	<p>(2) Temporary lighting that does not conform to the provisions of this Plan may be approved at the discretion Town Board of Trustees or the Town Planner subject to submission of an acceptable Temporary Outdoor Lighting Permit</p> <p>(2) Permit term and renewal. Permits issued shall be valid for no more than seven (7) calendar days and subject to no more than one renewal, at the discretion of the Town Planner, for an additional seven (7) calendar days.</p> <p>(3) Conversion to a permanent status. Any lighting allowed by Temporary Outdoor Lighting Permit that remains installed after fourteen (14) calendar days from the issue date of the permit is declared permanent and is immediately subject to all of the provisions of this article</p> <p>(4) Permit contents. A request for a Temporary Outdoor Lighting Permit for a temporary exemption to any provision of this article must list the specific exemption requested and the start and end date of the exemption. Search lights, sky beams, and similar lighting will not be allowed. The Town Planner may ask for any additional information which would enable a reasonable evaluation of the request for temporary exemption.</p>
<p>Nonconforming Existing Outdoor Lighting</p>	<p>Lights which were lawfully existing and in use at the time they became nonconforming with the requirements of this Plan by virtue of the initial adoption of this Plan, subsequent amendment to this Plan or by annexation into the Town, may continue to be used and operated subject to the limitations of this Plan.</p> <p>The right to operate lawful nonconforming fixtures and or lawful nonconforming lamps shall terminate upon any of the following:</p> <p>(1) Replacement of the light fixture or lamp.</p> <p>(2) Damage to the light fixture so that the cost of repair is 50% or more of the cost to replace it with a conforming fixture.</p> <p>All nonconforming Nonresidential / Commercial, Residential (Single Family and Multiple), public, and private lighting either, owned or leased shall strive to be brought into compliance with this Plan within 10 years from the effective date of this Plan.</p>

	<p>Nonconforming outdoor lighting shall strive to be brought into conformance with this Plan as follows:</p> <ol style="list-style-type: none"> (1) Commercial and Mixed-Use Application. All existing outdoor lighting located on a subject property that is part of an application for a rezoning application, conditional use permit, subdivision approval, or a building permit for a major addition is required to be brought into conformance with this Plan before final inspection, issuance of a certificate of occupancy. For the following permits issued by the Town, the applicant shall have a maximum of 90 days from date of permit issuance to bring the lighting into conformance. (2) Residential addition or remodel. Nothing herein shall be construed to terminate a residential property's nonconforming status as a result of an addition or remodel. However, all outdoor residential lighting that is affixed to a construction project requiring a building permit is required to conform to the standards established by this Plan. (3) Abandonment of nonconforming. A nonconforming structure shall be deemed abandoned if the structure remains vacant for a continuous period of one year. In that instance, the nonconforming status expires and the structure's previously nonconforming outdoor lighting must be removed and may only be replaced in conformity with the standards of this Plan. (4) All new construction and/or new luminaires installed (including replacements for existing fixtures) shall comply after the adoption of this Plan.
<p>Public Nuisance</p>	<p>Any violation of this Plan that results in light trespass or an unreasonable interference with the common and usual use of neighboring property is hereby declared to be a public nuisance. See Town of Grand Lake Municipal Code, Chapter 7, Article 4.</p>
<p>Amendment</p>	<p>This Plan may be amended by Resolution of the Board of Trustees from time to time as light pollution is reduced, local conditions change, and as changes occur in the recommendations of nationally recognized organizations such as the Illuminating Engineering Society of North America and the International Dark-Sky Association, if the Town wishes to do so.</p>
<p>Definitions</p>	<p>The following definitions are hereby adopted for the purposes of this Plan:</p>

	<p>Adaptive controls mechanical or electronic devices, when used in the context of outdoor lighting systems, intended to actively regulate the switching, duration, and/or intensity of light emitted by the outdoor lighting system. Examples of adaptive controls include timers, dimmers, and motion-sensing switches.</p> <p>Correlated Color Temperature (CCT) a measure of the color properties of light emitted by lamps, being equal to the temperature, expressed in Kelvins (K). CCT values are typically provided on lighting manufacturer packaging or data sheets.</p> <p>Decorative holiday lighting / continuous string lighting low-intensity string lights, whose luminous output does not exceed fifty (50) lumens per linear foot, and fully shielded floodlights, whose luminous output does not exceed one thousand (1,000) lumens and which are aimed and oriented in such a way as to not create light trespass onto another property nor into the night sky.</p> <p>Existing light fixtures those outdoor light fixtures already installed at the time this Plan is adopted.</p> <p>Foot candle is a unit of light intensity. It measure the illuminance on a one-square foot surface from a uniform source of light. Each foot candle is equivalent to approximately 10.764 lumens per square foot.</p> <p>Fully Shielded an outdoor luminaire constructed so that in its installed position, all of the light emitted from the light fixture is projected below the horizontal plane passing through the lowest light emitting part of the fixture.</p> <p>Light trespass light emitted from fixtures designed or installed in a manner that unreasonably causes light to fall on a property other than the one where the light is installed, in a motor vehicle drivers' eyes, or upwards toward the sky. If the light appears star-like from another property or the public roadway, the light is creating light trespass. It is expected that the illumination produced by a light source may be viewed from other properties but the light source itself should not be visible from other properties.</p> <p>Lumen the unit of measurement used to quantify the amount of light produced by a bulb or emitted from a light source. Lumen values are typically provided on lighting manufacturer packaging or data sheets. For the purposes of this Plan, unless otherwise stated, the lumen output values shall be the initial lumen output ratings as defined by the manufacturer, multiplied by the lamp efficiency. Lamp efficiency of 95% shall be used for all solid-state lamps and 80% for all other lamps, unless an alternate efficiency rating is supplied by the manufacturer.</p>
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	<p>Lumens per Net Acre the total outdoor light output, as defined in this Plan, divided by the number of acres, or part of an acre with outdoor illumination. Undeveloped, non-illuminated portions of the property may not be included in the net acreage calculation.</p> <p>Luminaire a complete lighting assembly or lighting fixture, consisting of a lamp, housing, optic(s), and other structural elements, but not including any mounting pole or surface.</p> <p>Nit is the standard unit of measure of luminance used for internally illuminated signs, digital signs, or electronic message displays.</p> <p>Sag-lens or drop-lens fixture a fixture, typically seen on older streetlights or parking lot lights, where the lens extends below the lowest opaque part of the fixture such that light is scattered above the horizontal plane.</p> <p>Total outdoor light output the total amount of light, measured in lumens, from all outdoor light fixtures within the illuminated area of a property. The lumen value to be used in the calculation is the initial output lumen value for each lamp. To calculate, add the lumen outputs attributed to each lamp together.</p>
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Exhibits

Shielding	<p>UNSHIELDED PARTIALLY SHIELDED FULLY SHIELDED</p>
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Watt & Lumens Conversion Chart

LED CONVERSION CHART COMMERCIAL LIGHTING				
Lumens (approx.)	Standard	Halogen	CFL	LED
250-400	25W	18W	6W	2-4W
450-560	40W	28W	9W	3-6W
740-800	60W	42W	13W	7-10W
970-1100	75W	53W	18W	10-15W
1380-1600	100W	72W	23W	15-20W
2000-2600	150W	100W	42W	20-30W

Kelvins

Color Temperatures on the Kelvin Scale

1,900K	2,500K	4,800K	6,000K	7,000K	10,000K
Candlelight	Early sunrise	Direct sunlight	Cloudy sky	Overcast daylight	Blue sky

Warm
Cool

Vertical Light
Trespass





Community (IDSC) - Applicant Self-Checklist (Sept. 2023)

[Link to 2018 IDSC Guidelines \(updated Sept. 2023\)](#)

This Checklist has been designed to allow you to easily identify what your application must include. Column 2 shows each 'Compliance Requirement' in abbreviated form. Column 6 shows a cross-reference to the full 'Compliance Requirement' in the Guidelines.

Please proceed as follows:

1. *Where your application meets a 'Compliance Requirement':* In Column 3 enter 'Y'; in Column 4 identify the relevant page number(s) in your application; and in Column 5 include comments or brief application extracts that show how you comply.
2. *Where your application does not meet a 'Compliance Requirement' but you have a plan for how to comply:* In Column 3 enter 'N'; in Column 5 state what steps you intend to take to ensure compliance and the expected time frame.
3. *Where your application cannot meet a 'Compliance Requirement':* In Column 3 enter 'N'; in Column 5 state why you cannot comply; and if you consider this a serious issue, please contact DarkSky and we will work with you to see how best to proceed.
4. *When your Checklist is completed:* Send it to DarkSky with your completed application.

Please complete your Checklist as thoroughly as possible, as it will be used by DarkSky when reviewing your application.

Site Name:	
Prepared By:	
Date:	

A	Eligibility Requirements	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
1	Your Community has some form of legal organization officially recognized by outside groups.				P4-Eligibility

B	Application Elements	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
1	A map of the Community showing its legal boundaries				P8-N1



B	Application Elements	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
2	Letters of Nomination and Support by a qualified DarkSky member and an elected community representative				P8-N2
3	A quality, comprehensive Lighting Management Policy (LMP) for the Community				P4-N1 + P8-N3
4	Documentation of examples of Community commitment and construction and/or renovation projects demonstrating effective application of the lighting policy				P8-N4
5	Proposed alternative wording for this IDSC, if desired, and the justification for it				P8-N5

C	Lighting Management Policy	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
1	Your Community has a comprehensive Lighting Management Policy like the IDA-IES Model Lighting Ordinance (MLO).				P4-N1
2	Full shielding is required of all lighting fixtures emitting more than 1,000 lumens.				P4-N1A
3	Emission of short-wavelength light is limited through one of the following restrictions:				P4-N1B
a	Light source correlated color temperature (CCT) must not exceed 3000 K; OR				P4-N1Bi
b	Allowed lighting must not emit more than 25% of its total spectral power at wavelengths shorter than 550 nanometers; OR				P4-N1Bii



C	Lighting Management Policy	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
c	Scotopic-to-photopic (S/P) ratio of allowed lighting must not exceed 1.3.				P4-N1Biii
4	There is a restriction on the total amount of unshielded lighting, such as a limit on lumens per net acre or a total site lumen allowance in unshielded fixtures.				P4-N1C
5	There must be a policy to address over-lighting. This may be accomplished by limiting the average illuminance for any outdoor application, over the entire task area, to no more than 10% over the light levels recommended by, for example, the Illuminating Engineering Society (North America), the Society of Light and Lighting (United Kingdom), or other similar organization.				P4-N1D
6	Regulations on NEW installations of publicly owned outdoor lighting MUST:				P4-N1E
a	Clearly indicate where, when, and under what circumstances such lighting is warranted and permitted; AND				P5-N1Ei
b	Require all future such lighting to have adaptive controls and/or curfews.				P5-N1Eii
7	Restrictions on the installation and operation of illuminated signs, including ALL of the following:				P5-N1F
a	During the first hour after sunset and during the last hour immediately preceding sunrise, sign luminance shall not exceed 100 nits (candelas per square				P5-N1Fi



C	Lighting Management Policy	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
	meter); AND				
b	Signs may only be illuminated while the associated activity is taking place; for businesses, sign illumination must be extinguished completely during the hours the business is closed; AND				P5-N1Fii
c	The luminous or illuminated surface area of an individual sign must not exceed 18.6 square meters (200 sq. feet).				P6-N1Fiii
8	Outdoor recreational and sports field lighting may be exempted from strict shielding and emission requirements, provided ALL the following are met:				P6-N1G
a	ANSI/IES RP-6 guidelines (current version) are followed (<i>note</i> : another standard may be followed if appropriate, but this must be stated specifically in the LMP); AND				P6-N1Gi
b	Lighting is for the surface of play and the viewing stands only; AND				P6-N1Gii
c	Illuminance levels must be adjustable based on task; AND				P6-N1Giii
d	Offsite impacts of the lighting are limited; AND				P6-N1Giv
e	A strict curfew is in place – 10 p.m. or one hour after play ends; AND				P6-N1Gv
f	Timers are installed to prevent lights from being left on overnight.				P6-N1Gvi
9	There is a maximum 10-year				P6-N1H



C	Lighting Management Policy	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
	amortization period for ALL non-complying public AND private lighting to comply.				

D	Lighting Inventory	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
1	Required to determine whether City-owned lighting presently conforms with the LMP (see E1 below).				P6-N2A

E	Commitment to Dark Skies and Quality Outdoor Lighting	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
1	City-owned lighting conforms with the LMP or is committed to conform within 5 years.				P6-N2A
2	Municipal dark sky support and quality lighting is demonstrated by city publications, funding of lighting upgrades, etc.				P6-N2B
3	Broad support for dark skies is shown by a wide range of community organizations.				P6-N3
4	Success in light-pollution control is demonstrated through AT LEAST ONE of the following:				P6-N5
a	New construction and renovation activity built under the LMP, demonstrating effective lighting application; AND/OR				P6-N5A
b	Other evidence of success in light pollution control approved by DarkSky International.				P6-N5B



F	Sky Quality Measurement	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
1	A sky brightness measurement program must be established and maintained to follow the evolution of light pollution.				P6-N6

G	Education and Outreach	Complies Y/N	Which Page(s)	Comment on this Item in Application	GXR*
1	Community commitment has been shown by AT LEAST ONE of the following:				P6-N4
a	Minimum of two dark-sky awareness events per year; AND/OR				P6-N4A
b	Inclusion of dark sky brochures with other community leaflets for residents and visitors; AND/OR				P6-N4B
c	Inclusion of dark-sky education in Community schools' curricula.				P6-N4C

11-2-8 Utilities.

(E) *Above Ground Utilities.*

4. *Street Lighting.*

- (a) Street lighting may be required (i.e., intersections).
- (b) All street lighting requirements will be down cast, reviewed on a case-by-case basis, and will be installed at the developer's expense.
- (c) In no case shall the Town be responsible for maintenance of any street lighting.

12-7-6 Lighting Standards.

Standards for controlling lighting and glare are set forth to reduce annoyance and inconvenience to property owners and traffic hazards to motorists while providing for the protection of a comfortable community environment. These standards are intended to allow reasonable enjoyment of adjacent and nearby property by the owners and the general public while requiring adequate levels of lighting in private and public spaces.

(A) *Lighting Standards for Private and Public Spaces.*

1. Lighting shall be consistent with the 'Dark-Sky Concept' through the utilization of approved night scaping fixtures, which prevent adverse effects of artificial night lighting.
 - (a) This shall include components to reduce: sky glow glare, light trespassing and clutter, decreased night visibility, and energy waste.
2. Lighting shall be down-cast to the fullest extent possible.
3. Accent Ornamental Lighting shall be permitted and is highly recommended to be utilized.
4. Seasonal Ornamental Lighting shall be permitted but shall be kept in a properly working order.
5. Other exterior ornamental lighting shall be reviewed on a case-by-case basis.

(B) *Lighting Guideline for Private and Public Spaces.*

1. Lighting should be non-intrusive to the surrounding properties and general community.
2. The Town strongly encourages the use of exterior ornamental lighting that is powered by solar energies and utilizes day and night time sensors.
3. Lighting shall be maintained in a properly working order.

12-9-10 Standards.

(I) *Other Development Improvements.*

2. *Street Lights.*

- (a) The Planning Commission may require the placement of street and security lights in the development as a safety precaution.
 1. Installation of street and security lights shall be required in accordance with design and specification approved by the Planning Commission.
 2. Lighting shall be pedestrian-scaled, down-cast and be 'Dark Sky' compliant.

6-2-5 Definitions.

Animated sign means signs which use movement or change of lighting to depict action or create a special effect or scene.

Illuminated sign means a sign with an artificial light source incorporated internally or externally for the purpose of illuminating the sign.

6-2-7 Prohibited Signs.

The following signs are prohibited in all districts:

- (D) Signs that have not been maintained in accordance with the following provisions:
 - 1. Missing or damaged sections shall be repaired or replaced within thirty (30) days.
 - 2. Nonfunctioning light bulbs, missing or damaged changeable copy or words or letters which have moved from their proper position shall be replaced or repaired within a reasonable amount of time or within ten (10) days of notification by the Town.
 - 3. Nonfunctioning neon signs shall be repaired or replaced within a reasonable amount of time or within ten (10) days of notification by the Town, or the owner shall be able to demonstrate that physical action toward repair or replacement shall have been taken to the satisfaction of the Administrator.
- (J) Searchlights.
- (O) Illuminated signs which flash, scintillate, blink, flicker, vary in intensity, vary in color or use intermittent electrical pulsations, or which employ a light source of intensity which exceeds the intensity necessary to illuminate the sign so as to make it reasonably legible from the nearest street. Portable signs.
- (P) Billboards.
- (Q) Festoons.

9-1-1 Administration.

Application Form Required Attachments:

- 4. One (1) set of Landscaping Plan, including all Landscaping Plan requirements, as required in Municipal Code Chapter 12: Article 7: Design Review Standards.
 - (a) *Landscaping Plan Requirements.*
 - 4. Lighting. Exterior Lighting, including lighting proposed to be affixed to structures, shall be indicated on the landscape plan and shall indicate the direction of lighting.
 - 1. Final Height Verification Form completed by a surveyor licensed in the state of Colorado noting the elevations listed for the highest point of the finished rough frame and the finished grade for each corner of the structure, if applicable.

12-2-23 Regulations for Open Space District—OS.

- (B) *Uses Permitted by Right.*
 - 5. Architectural lighting and downcast low-illumination lighting for walkways and trails.



MANAGER UPDATE

Meeting Date: 8/26/2024

To: Town of Grand Lake Board of Trustees
From: Guy Patterson, Town Manager

Snowmobile Meetings

On August 13, Trustee Sobon and I met to review snowmobile issues in town and the area. On a site tour, we identified a particularly tricky section of connection trail on CR 492. The issue is that sometimes the County plows the entire section of road down to ground level removing snowpack needed by snowmobilers to make the road passable to access Federal lands. On August 19, Trustee Sobon and I met with Commissioner Linke to discuss this issue. The result was Commissioner Linke would discuss with County Road and Bridge the importance of plowing this section of county road in a manner that facilitates snowmobiling activities as well as ensures the ability for emergency equipment to pass and residents to get to their home. Snowmobiling is obviously critical to the winter economy of Grand Lake. While an easy answer might have been to simply call county road and bridge, we felt it important to work with county leadership to protect our winter economic viability.

RMNP Superintendent Meeting

On August 14th, administration met with Gary Ingram, the Superintendent of Rocky Mountain National Park. The meeting was to introduce each other. We will be planning more “touch base” meetings in the future as time, necessity and accessibility allow.

Contractor Complaints/Emergency Response

During the week of August 11th, administration received several complaints from a citizen regarding infrastructure work being performed by a neighbor. The root of the complaints was the citizen felt that emergency services could not reach them in case of an emergency. Administration reached out to Dan Mayer, the Grand Lake Fire Protection District Fire Marshal to inform them of the complaints. On his own initiative, he visited the site in question. He informed administration that, indeed, while an ambulance might have been able to make it through, fire apparatus would not have been able to reach the residences in the area. He also informed administration that neither he nor the Fire Chief was aware of the situation on the ground.

The Town of Grand Lake has several rights-of-way that can sometimes be difficult to navigate due to width, steepness, etc. When construction work is performed in, or near, the Town’s right-of-way, it can impede the response of those responsible for the health, safety, and welfare of citizens. To this end, the Fire District and the Town are going to sit together to work out a system by which emergency services are made aware of potential issues. Administration will report back to this Board when these protocols have been established.

Code Enforcement Exit Interview

Mr. Dafoe has announced his retirement from the code enforcement position effective August 21, 2024. This is a difficult position he performed admirably and professionally. Administration met with him for an exit interview and discussed numerous topics. For the time being, the Town Manager will take over duties until new code enforcement employee can be found.

This leads to another issue in terms of the Town performing adequate enforcement of it’s codes. Namely, in the opinion of administration, the Town would be prudent to look into standing up a municipal court as detailed in Chapter 5 of the Grand Lake municipal code.

Meeting with Chief St. Germain

On August 15th, Town administration met with Grand Lake Fire District Chief St. Germain. To that point, we had been unable to mesh schedules. It was a productive meeting that will bare fruit in the future. It’s important the District and the Town have open and honest communications in order to both better serve our citizens.

CML District 12 Meeting

Registration for the CML District 12 Meeting is now open. This year's meeting is hosted by the Town of Kremmling at the 1881 Tavern on Wednesday, September 25 beginning at 5 p.m. with a social hour followed by a dinner meeting at 6 p.m. As a member you are welcome to participate in any district meeting that interests you or fits your schedule. RSVP for the Fall District 12 Meeting. The cost of the dinner is \$20 and payment will need to be sent to the Town of Kremmling. Please RSVP to the Town manager by September 17th.

Town Attorney RFP

The Town has received more than one proposal for town attorney services. Proposal submission deadline is August 23 at 4:30pm. The proposals will be reviewed by Town staff for proposal completeness. Proposals will be forwarded to the Board of Trustees for their consideration and to arrange interviews as they see fit. A copy of the RFP is available here: <https://www.townofgrandlake.com/administration/page/request-proposals-town-attorney-services>

Additional Information

Management will verbally update the Board if any items of concern/interest arise between the posting of the agenda and the Trustee regular meeting.



Request for Board Action

Meeting Date: 8/26/2024

Agenda Item No: H1 & H2	Department: Administration	Presenter: Patterson
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ITEM:

Approval of Consent Agenda for August 26, 2024

BACKGROUND:

- August 8, 2024, Board of Trustees minutes
- August 26, 2024, accounts payable

STAFF RECOMMENDATION

Approve

SUGGESTED MOTIONS

I make a motion to approve/deny the consent agenda for August 26, 2024.



GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING MINUTES

Monday, August 12, 2024, at 6:00 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*

A. Call to Order

The regular meeting of the Board of Trustees was called to order by Mayor Kudron at 6:15 P.M. in the Town Hall Board Room.

B. Pledge of Allegiance

Mayor Kudron led everyone in reciting the Pledge of Allegiance.

C. Announcements

Mayor Kudron announced: Please turn off all cell phones during the meeting.

D. Roll Call

Mayor Kudron, Mayor Pro-Tem Bergquist, Trustees Causseaux, Sobon, and Schoenherr, Town Clerk Carrell, Public Works Director Reed- Tolonen, and Town Manager Patterson present.

Trustee Sobon made a motion to approve Trustee Arntsons absence from the workshop and evening meetings. Trustee Schoenherr seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye
Vacancy	-----

E. Conflicts of Interest

None.

F. Manager's Report

G. Public Comments (Limited to 3 Minutes)

Geoffry Garner, 902 Kinnikinnick Rd- Mr. Garner thanked the Board for their donation for wildfire mitigation.

H. Consent Agenda

1. Meeting Minutes July 22, 2024

2. Accounts Payable August 8, 2024

Trustee Sobon made a motion to approve the consent agenda. Trustee Causseaux seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye
Vacancy	-----

I. Items of Discussion

1. Consideration of Resolution 47-2024, a Resolution Appointing a New Trustee to Fill a Vacancy on the Grand Lake Board of Trustees

Presented by Town Clerk, Carrell.

Trustees made a unanimous vote to approve Resolution 47-2024, appointing Robert Miller to fill the vacancy.

Mayor Kudron gave the oath of office to Robert Miller.

2. QUASI JUDICIAL (PUBLIC HEARING): Consideration of Resolution 48-2024, a Resolution Approving a Regulated Marijuana Store License for Verts Grand Lake LLC, and Setting Forth the Written Findings and License Conditions Therefor

Presented by Town Clerk, Carrell and Town Marijuana Attorney, Brian Blumenfeld.

Mayor Kudron opened the public hearing.

Daniel Rowland, 525 Grand Avenue- Owner of Verts Grand Lake, LLC. made a presentation.

Mary Lou Lane, 1302 Spruce Drive- Mrs. Lane expressed her concern with the usage of marijuana and the negative affect on Grand Lake’s family reputation/image.

Lisa Meyers, 134 County Road 644- Mrs. Meyers, who struggles with a terminal condition, voiced her support for Verts Grand Lake LLC. Marijuana has been extremely helpful in her health journey. Marijuana stores provide proper education to users and are regulated in their processes. For over ten years Mrs. Meyers served as a nurse and never had a patient come across with any marijuana-related issues.

Gothard Lane, 1302 Spruce Drive- Mr. Lane read the Board a marijuana article from Boulder’s newspaper in regard to the usage of marijuana with teens, along with statistics from Colorado Department of Health and the Canibas Advisory Board. He is against Verts Grand Lake, LLC. license approval.

Cooper Roberts, 321 County Road 465- As a homeowner who lost their home in the Troublesome Fire, marijuana has been extremely helpful with his PTSD. There’s a great business owner here and the town has a great marijuana lawyer, he trusts them, he trusts the voters, and he trusts the Board. Let’s move forward in support of Verts Grand Lake, LLC.

Gregory Poatua, 467 County Road 64- As a previous manager for Igadi, they never once sold to anyone underage and had no violations, as it’s very regulated. Clients of all ages use, and most are for medical reasons. Mr. Poatua supports Verts Grand Lake, LLC. opening for business in Grand Lake.

Morgan Colin, 622 Kinnikinnick Road- Ms. Colin currently works at Igadi and explained how strict the process is with clients; they have never had any issues. The world is coming to see that there are a lot of benefits to natural medicine rather than chemicals. Ms. Colin supports Verts Grand Lake, LLC.

Mindy Nelson, 771 County Road 464- Ms. Nelson supports Verts Grand LLC., so the revenue comes back to the town that we can all enjoy.

Matt Morgan, 10660 US Hwy 34- has been assisting the owners on the build out of the new location. When marijuana is purchased off market it’s sketchy, this is a regulated process that is vetted before it gets into the hands of any user. Mr. Morgan suggested the Board move forward and approve the license for Verts Grand Lake, LLC.

Joy Wilhelm, 522 North Inlet Road- Mrs. Wilhelm thinks if anyone wants to purchase marijuana they can go to Granby, Estes Park or another surrounding town. Keep Grand Lake as it is, voiced to the Board to turn it down.

Mayor Kudron closed the public hearing.

Trustee Sobon made a motion to approve Resolution 48-2024, a resolution approving a regulated marijuana store license for Verts Grand Lake LLC, and Setting Forth the Written Findings and License Conditions Therefor. Trustee Causseaux seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Nay
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

3. Consideration of Resolution 49-2024, a Resolution of the Town of Grand Lake, Colorado to Purchase a Trailer from the Grand Lake Chamber of Commerce

Presented by Town Manager, Patterson.

Mindy Nelson was present on behalf of the Grand Lake Chamber of Commerce.

Mayor Pro-Tem Bergquist made a motion to approve Resolution 49-2024, to purchase a trailer from the Grand Lake Chamber of Commerce. Trustee Causseaux seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

4. Consideration of Resolution 50-2024, A Resolution Approving the Amendment to the Town Manager’s Employment Agreement

Presented by Town Manager, Patterson.

Mayor Pro-Tem Bergquist made a motion to approve Resolution 50-2024, approving the amendment to the Town Manager’s Employment Agreement. Trustee Schoenherr seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

5. Consideration of Resolution Number 46-2024: A Resolution Considering Approval of Construction Services Contract for Lucy Lane

Presented by Town Community Developer, White.

Trustee Causseaux made a motion to approve Resolution 46-2024, approval of construction services contract for Lucy Lane. Trustee Miller seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

6. Consideration of a New Special Event Permit from the Town of Grand Lake for Their CDT Camping Event and Approval of Resolution 51-2024, Setting Certain Fees for the Town of Grand Lake’s Event

Presented by Town Clerk, Carrell.

Trustee Causseaux made a motion to approve the new special event permit from the Town of Grand Lake for their CDT Camping Event and approval of Resolution 51-2024 setting certain fees for the Town of Grand Lake’s event. Mayor Pro-Tem Bergquist seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

7. Consideration of Approval for a Concurrent Liquor License Transfer of a Hotel & Restaurant Liquor License From Frontier El Pacifico, LLC. to La Cucina Italiana Dello Chef Neil, LLC.

Presented by Town Clerk, Carrell.

Mayor Pro-Tem Bergquist made a motion to approve the concurrent liquor license transfer of a hotel and restaurant liquor license from Frontier El Pacifico, LLC. to La Cucina Italiana Dello Chef Neil, LLC. Trustee Causseaux seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

8. Consideration of Ordinance 06-2024, an Ordinance Amending Sections 2-8-1, 2-9-1, and 2-10-1 of the Grand Lake Town Code to Address Supervision of the Town Clerk, Town Clerk Pro Tem, and Town Treasurer

Presented by Town Attorney, Krob.

Trustee Causseaux made a motion to approve Ordinance 06-2024, an ordinance amending sections 2-8-1, 2-9-1, and 2-10-1 of the Grand Lake Town Code to Address Supervision of the Town Clerk, Town Clerk Pro-Tem, and Town Treasurer. Trustee Schoenherr seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

J. Future Items for Consideration

- Budget Presentation
- Municipal Lands Plan

K. Mayor's Report

Mayor Kudron spoke with citizens’ to address concerns on Portal, Center Drive and Lake Avenue regarding people not stopping at stop signs or speeding around corners. The Board is making strides to resolve these issues.

Mayor Kudron was approached about starting a Grand Lake Ambassador Program, to help visitors get around town. They are all good people who could be very helpful to our community, would like staff to investigate building that program.

Mayor Pro-Tem Bergquist made a motion for the Mayors Striping Temporary Painting Plan. Trustee Causseaux seconded the motion. Town Clerk, Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

L. EXECUTIVE SESSION PURSUANT TO C.R.S § 24-6-402(4)(e) FOR THE PURPOSES OF DETERMINING POSITIONS RELATIVE TO MATTERS THAT MAY BE SUBJECT TO NEGOTIATIONS, DEVELOPING STRATEGY FOR NEGOTIATION, ANE/OR INSTRUCTING NEGOTIATORS AND ALSO PURSUANT TO C.R.S. Section 24-6-402(4)(a) TO DISCUSS POSSIBLE ACQUISITION OF REAL OR PERSONAL PROPERTY. THE MATTER TO BE DISCUSSED IS THE ARTSPACE PROJECT, POTENTIAL PROPERTY ACQUISITION AND CHAMBER OF COMMERCE CONTRACT.

Mayor Pro-Tem Bergquist made a motion to move into executive session pursuant to C.R.S. 24-6-402(4)(e) for the purposes of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiation, and/or instructing negotiators and also pursuant to C.R.S Section 24-6-402(4)(a) to discuss possible acquisition of real or personal property. The matter to be discussed is the Artspace project, potential property acquisition and Chamber of Commerce contract. Trustee seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

Mayor Kudron brought the Board back on the record.

Town Attorney Krob confirmed all items discussed fell within the parameters of the executive session statutes.

M. Adjourn Meeting

Trustee Sobon made a motion to adjourn the meeting. Trustee Causseaux seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Aye

This meeting of the Board of Trustees was adjourned at 9:32 PM.

(Attest)

Alayna Carrell, Town Clerk

Stephan Kudron, Mayor



Request for Board Action

Meeting Date: 8/26/2024

Agenda Item No: H2	Department: Treasurer	Presenter: Wilson
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ITEM:

Consideration to approve Accounts Payable

BACKGROUND:

At every Board meeting, the Town Board of Trustees approves the accounts payable.

FISCAL NOTE

All documents were emailed to Trustees for review on Friday, August 23, 2024.

STAFF RECOMMENDATION

Approve

SUGGESTED MOTIONS

I make a motion to approve/(deny) the accounts payable for August 26, 2024



Town of Grand Lake
June 2024 Sales Tax Reports & July 2024 Financials

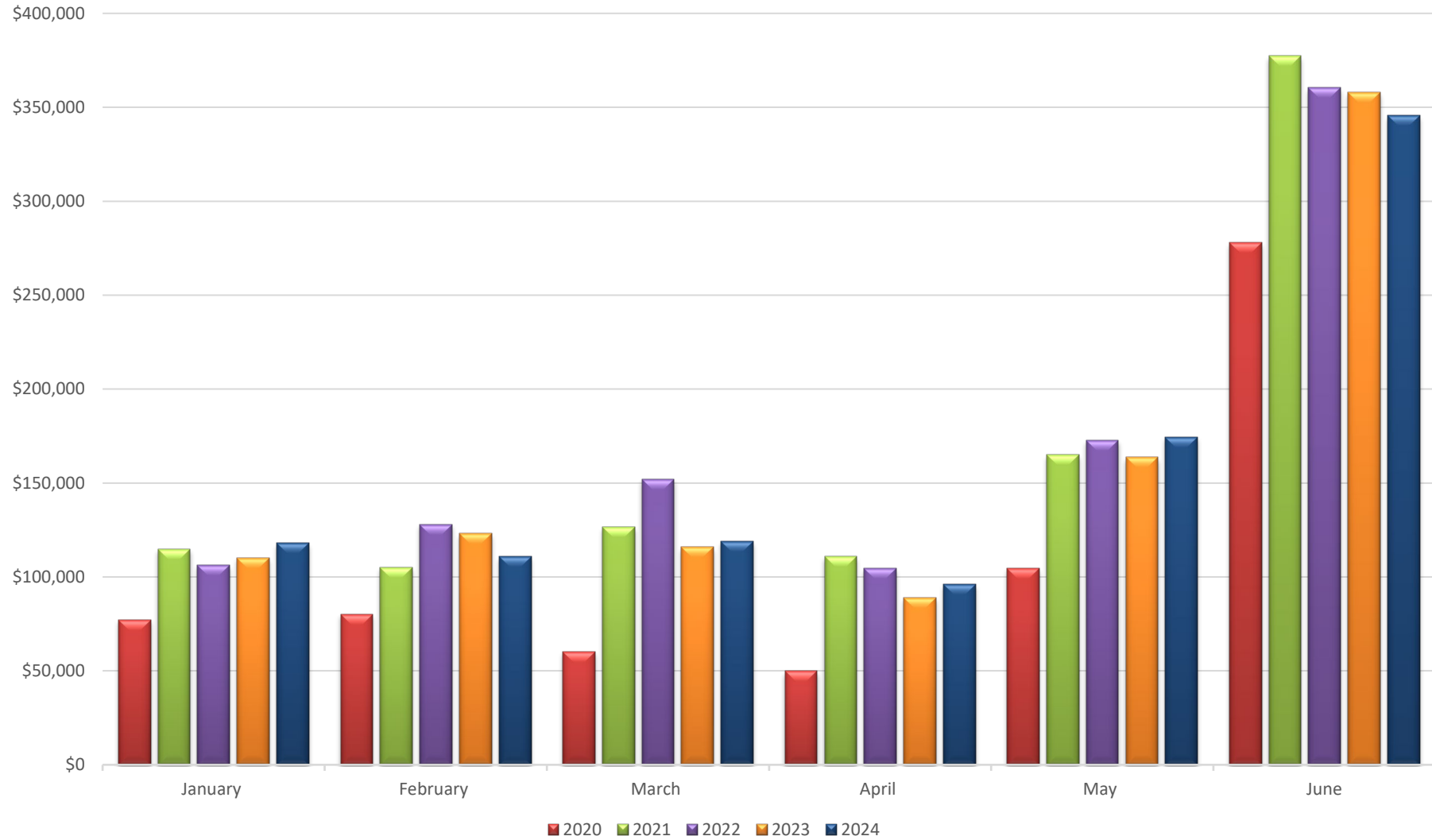
**4% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2024**

Sales Month	2024	2023	2022	2021	2020
January	\$117,972	\$110,248	\$106,350	\$114,888	\$77,149
February	\$110,759	\$123,072	\$127,918	\$105,125	\$80,166
March	\$118,874	\$115,936	\$151,941	\$126,469	\$60,184
April	\$95,992	\$88,692	\$104,344	\$110,867	\$49,912
May	\$174,513	\$163,725	\$172,788	\$164,901	\$104,689
June	\$345,644	\$357,780	\$360,464	\$377,346	\$277,913
July		\$492,768	\$472,409	\$442,768	\$346,264
August		\$378,782	\$369,399	\$370,626	\$335,005
September		\$328,788	\$324,475	\$304,337	\$318,513
October		\$159,985	\$181,308	\$164,428	\$118,313
November		\$100,490	\$100,997	\$109,224	\$85,868
December		\$134,012	\$129,464	\$132,476	\$125,334

YEAR TO DATE CASH FLOW COMPARISON

	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2024	\$963,755	41.22%	0.45%	\$ 4,301.98	\$2,337,968
2023	\$959,453	41.04%	-6.29%	\$ (64,350.82)	\$2,337,968
2022	\$1,023,804	41.60%	2.42%	\$ 24,207.92	\$2,461,018
2021	\$999,596	57.39%	53.78%	\$ 349,582.26	\$1,741,825
2020	\$650,014	39.18%	1002.97%	\$ 591,080.86	\$1,659,230

4% SALES TAX CASH FLOW 2024 General Fund YTD through June



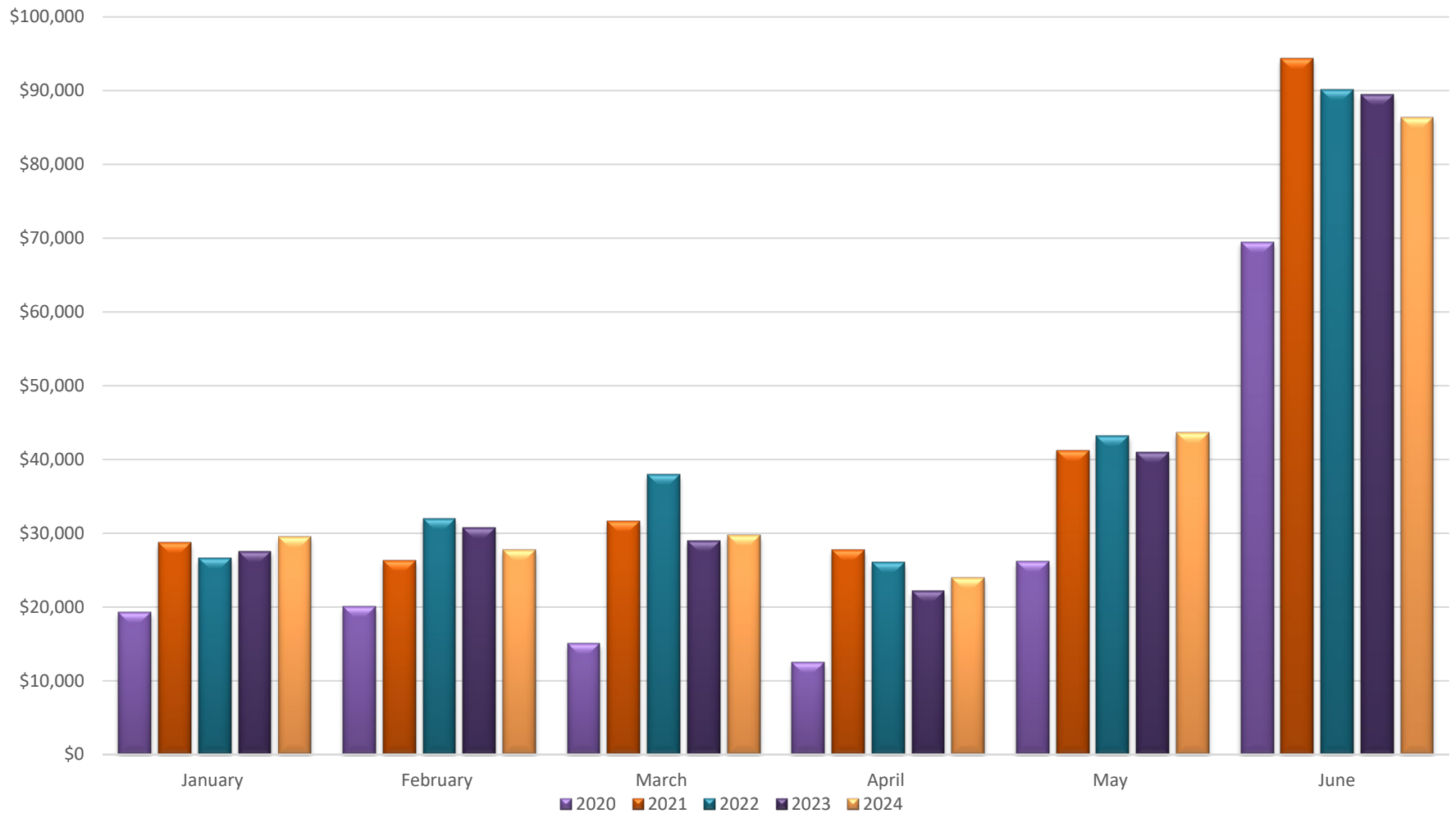
**1% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2024**

1 % Sales Tax Month	2024	2023	2022	2021	2020
January	\$29,493	\$27,562	\$26,587	\$28,722	\$19,287
February	\$27,690	\$30,768	\$31,979	\$26,281	\$20,042
March	\$29,719	\$28,984	\$37,985	\$31,617	\$15,046
April	\$23,998	\$22,173	\$26,086	\$27,717	\$12,478
May	\$43,628	\$40,931	\$43,197	\$41,225	\$26,172
June	\$86,411	\$89,445	\$90,116	\$94,336	\$69,478
July		\$123,192	\$118,102	\$110,692	\$86,566
August		\$94,695	\$92,350	\$92,656	\$83,751
September		\$82,197	\$81,119	\$76,084	\$79,628
October		\$39,996	\$45,327	\$41,107	\$29,578
November		\$25,122	\$25,249	\$27,306	\$21,467
December		\$33,503	\$32,366	\$33,119	\$31,333

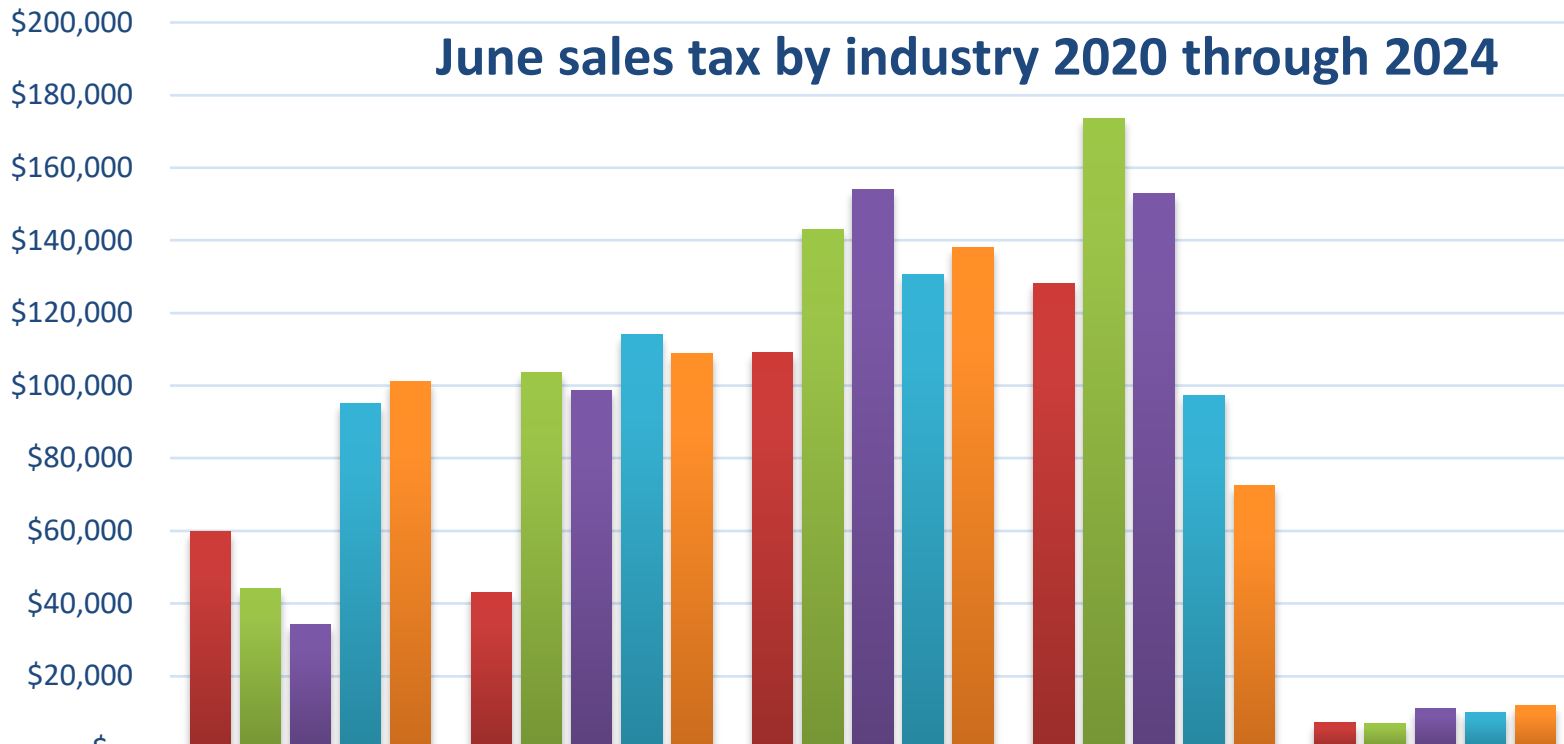
YEAR TO DATE CASH FLOW COMPARISON

	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2024	\$240,939	41.54%	0.45%	\$ 1,075	\$580,000.00
2023	\$239,863	41.05%	-6.29%	\$ (16,088)	\$584,250.00
2022	\$255,951	41.60%	2.42%	\$ 6,052	\$615,252.00
2021	\$249,899	57.45%	53.78%	\$ 87,396	\$435,000.00
2020	\$162,503	36.47%	1004.59%	\$ 147,792	\$445,635.00

1% SALES TAX CASH FLOW 2024 Capital Improvemen Fund YTD through June



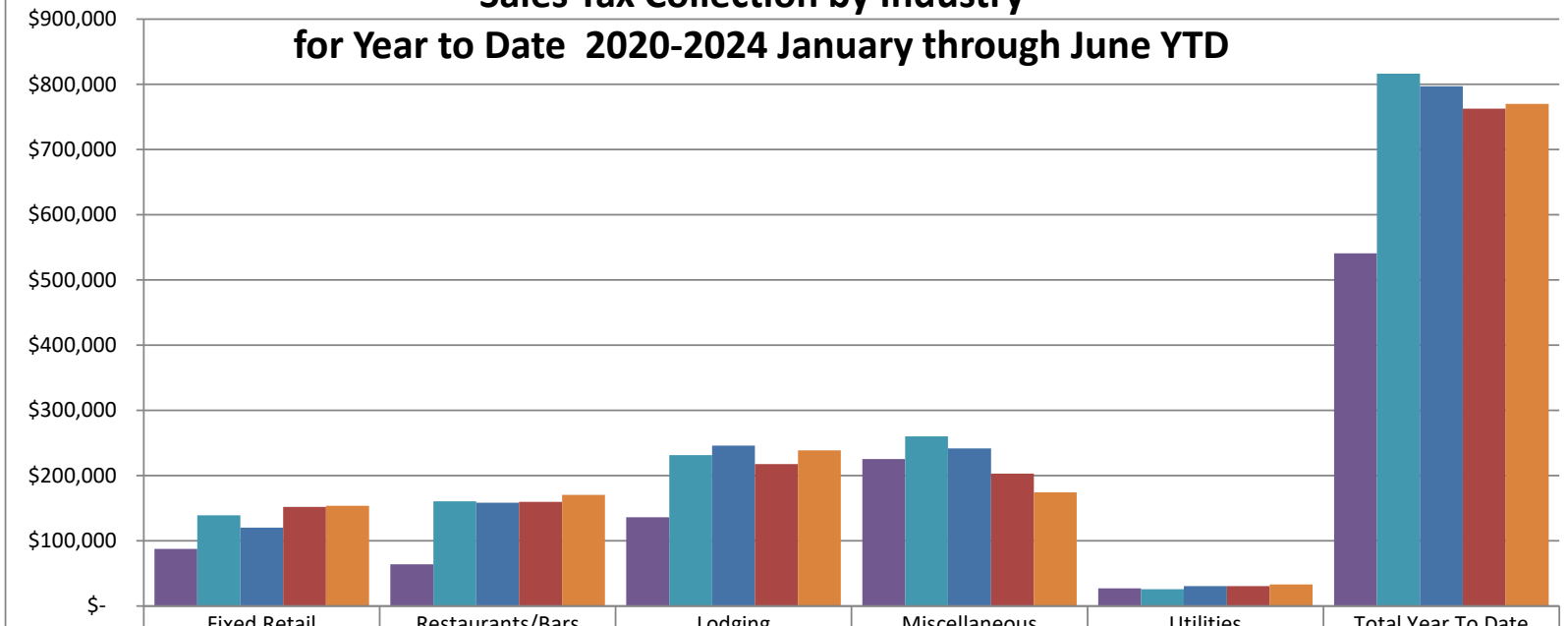
June sales tax by industry 2020 through 2024



	Fixed Retail	Restaurants/Bars	Lodging	Miscellaneous	Utilities
2020	\$59,861	\$42,991	\$109,144	\$128,216	\$7,179
2021	\$44,081	\$103,708	\$143,128	\$173,670	\$7,096
2022	\$34,144	\$98,714	\$153,904	\$152,770	\$11,049
2023	\$95,098	\$113,954	\$130,691	\$97,393	\$10,088
2024	\$101,112	\$108,756	\$137,989	\$72,389	\$11,809

TOWN OF GRAND LAKE Sales Tax Collection by Industry

for Year to Date 2020-2024 January through June YTD



	Fixed Retail	Restaurants/Bars	Lodging	Miscellaneous	Utilities	Total Year To Date
2020	\$87,661	\$64,182	\$136,147	\$225,329	\$27,324	\$540,643
2021	\$139,087	\$160,512	\$231,209	\$259,967	\$25,798	\$816,572
2022	\$120,409	\$158,363	\$245,795	\$241,791	\$30,637	\$796,995
2023	\$151,812	\$159,829	\$217,758	\$202,914	\$30,434	\$762,747
2024	\$153,826	\$170,318	\$238,682	\$174,144	\$33,216	\$770,187

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended July 2024- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 551,850	\$ 537,955	\$ (13,895)	97.5	
Specific Ownership Tax	18,000	14,432	(3,568)	80.2	
General Sales Tax	2,337,968	618,111	(1,719,857)	26.4	Sales tax revenues run 2 months behind
Building Use Tax	25,000	62,118	37,118	248.5	Part of the building application fees
Motor Vehicle Use Tax	40,000	39,947	(53)	99.9	
Cigarette Tax	3,000	1,843	(1,157)	61.4	Tax revenues run 2 months behind
Marijuana Tax/Fees	10,000	-	(10,000)	-	
Franchise Tax	90,000	38,556	(51,444)	42.8	Quarterly payments
Subtotal Taxes	3,075,818	1,312,960	(1,762,858)	42.7	
Licenses & Permits					
Business Licenses	30,000	25,765	(4,235)	85.9	Annual event in July
Nightly Rental Licenses	80,000	79,753	(247)	99.7	
Liquor License	4,500	4,414	(86)	98.1	
Other Licenses	5,000	2,770	(2,230)	55.4	Sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	119,500	112,702	(6,798)	94.3	
Intergovernmental					
County Road and Bridge	9,520	12,531	3,011	131.6	paid in full for the year
Grants	4,000,000	100,000	(3,900,000)	2.5	100K from Boetcher for Space to Create
Highway Users Tax	32,000	18,560	(13,440)	58.0	Tax revenues run 2 months behind
Conservation Trust Fund	3,000	1,338	(1,662)	44.6	Quarterly revenue
Other Intergovernmental	3,000	-	(3,000)	-	State severance tax and federal mineral funds
Subtotal Intergovernmental	4,047,520	132,429	(3,915,091)	3.3	
Charges for Services					
Attainable Housing Fee	4,000	6,684	2,684	167.1	Part of the building application fees
Zoning and Subdivision Review	3,000	1,355	(1,645)	45.2	
Cemetery	12,000	4,659	(7,341)	38.8	Perpetual fees
Grand Lake Center	105,000	72,331	(32,669)	68.9	Memberships, rec fees, rental income
Other Charges for Services	14,000	9,863	(4,137)	70.5	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	138,000	94,892	(43,108)	68.8	
Fines and Forfeitures	500	(157)	(657)	(31.3)	Ordinances and parking fines - negative amount due to fine forgive
Fees and Leases	2,500	1,875	(625)	75.0	Quarterly payment for Chamber rent
Net Investment Income	50,000	102,720	52,720	205.4	Interest income
Other Revenue	96,002	14,246	(81,756)	14.8	event fees and rentals
Capital Specific Revenue	-	-	-	-	
Total Revenues	\$ 7,529,840	\$ 1,771,668	\$ (5,758,172)	23.5	

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended July 2024- Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	
Expenditures					
Current:					
Boards and Committees					
Board of Trustees	\$ 148,100	104,479	\$ 43,621	70.5	Community grants, donations, BOT compensation office supplies
Cemetery Committee	8,000	1,200	6,800	15.0	
Planning Commission & Board of A	48,100	10,064	38,036	20.9	Consultant & training
Greenways Committee	82,342	48,196	34,146	58.5	Town flowers, planters, Arbor day
Subtotal Boards and Committees	286,542	163,939	122,603	57.2	
Administration					
Personnel	706,302	333,971	372,331	47.3	Wages and benefits
Supplies	42,000	13,653	28,347	32.5	Office supplies
Repairs and Maintenance	19,200	3,491	15,709	18.2	
Purchased Services	67,350	52,408	14,942	77.8	Postage, computer services, Gov.os
Utility Services	28,800	20,538	8,262	71.3	Water and Sewer are billed quarterly
Professional Services	70,300	37,319	32,981	53.1	Legal
Marketing	190,732	132,625	58,107	69.5	Quarterly contribution to Chamber, county treasure fee
Other	65,650	45,888	19,762	69.9	Quarterly property insurance
Subtotal Administration	1,190,334	639,895	550,440	53.8	
Economic Development Grants	135,000	105,000	30,000	77.8	Headwaters & Creative District - Trail Groomers is in Dec.
Public Safety					
Personnel	-	-	-	-	
Purchased Services	277,585	27,115	250,470	9.8	Dispatch
Subtotal Public Safety	277,585	27,115	250,470	9.8	
Public Works					
Personnel	796,471	423,242	373,229	53.1	Wages and benefits
Supplies	32,500	16,400	16,100	50.5	
Repairs and Maintenance	189,500	138,193	51,307	72.9	
Purchased Services	7,700	14,370	(6,670)	186.6	Computer, Fuel Cloud, background checks, UI testing
Utility Services	54,900	21,357	33,543	38.9	
Professional Services	49,000	9,125	39,875	18.6	Winter lights
Other	27,000	21,595	5,405	80.0	Training, equipment rental, sign repair
Subtotal Public Works	\$ 1,157,071	\$ 644,283	\$ 512,788	55.7	

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended July 2024- Unadjusted

Expenditures	Original Budget	Actual Amounts	Positive (Negative)	%	
Grand Lake Center					
Personnel	\$ 245,550	\$ 136,155	\$ 109,395	55.4	Wages and benefits
Supplies	9,000	6,054	2,946	67.3	
Repairs and Maintenance	15,400	1,359	14,041	8.8	
Utility Services	42,550	15,230	27,320	35.8	
Professional Services	9,490	8,549	941	90.1	Computer Service
Other	55,400	31,709	23,691	57.2	Marketing, Training, Insurance
Subtotal Grand Lake Center	377,390	199,056	178,334	52.7	
Parks					
Personnel	-	-	-	-	
Supplies	37,000	9,832	27,168	26.6	Cleaning and bathroom supplies
Repairs and Maintenance	127,000	53,454	73,546	42.1	
Utility Services	28,300	13,884	14,416	49.1	
Other	10,000	913	9,087	9.1	
Parks Capital	165,000	42,551	122,449	25.8	Marquee
Subtotal Parks	367,300	120,633	246,667	32.8	
Capital Outlay	4,320,000	153,662	4,166,338	3.6	
Debt service					
Lease Principal	90,000	-	90,000	-	Certificate of Participation
Lease Interest	37,050	18,524	18,526	50.0	Certificate of Participation
Subtotal Debt Service	127,050	18,524	108,526	14.6	
Reserves	-	-	-	-	
Total Expenditures	8,238,272	2,072,107	6,166,165	25.2	
Net Balance*	(708,432)	(300,440)	407,992		

*Excess Revenues Over (Under) Expenditures

**CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended July 2024- Unadjusted**

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
General Sales Tax	\$ 580,000	\$ 154,528	\$ (425,472)	26.6	Tax revenues run 2 months behind
Subtotal Taxes	580,000	154,528	(425,472)	26.6	
Intergovernmental Grants	-	-	-	-	
Other Intergovernmental	-	-	-	-	
Subtotal Intergovernmental	-	-	-	-	
Other Revenue	-	-	-	-	
Net Investment Income	15,000	24,667	9,667	164.4	interest
Total Revenues	595,000	179,195	(415,805)	30.1	
Expenditures					
Grant Expenses	-	-	-	-	
Operations	300	275	(25)	91.7	for bond
Capital Outlay	530,000	314,972	(215,028)	59.4	Boardwalk maint & paving
Debt service					
Bond Principal	125,000	-	(125,000)		Annual payment
Bond Interest	153,450	76,725	(76,725)	50.0	Semi annual payments
Subtotal Debt Service	278,450	76,725	(201,725)	27.6	
Reserves	-	-	-		
Total Expenditures	808,750	391,972	(416,778)	48.5	
Net Balance*	(213,750)	(212,777)	973		

*Excess Revenues Over (Under) Expenditures

WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended July 2024 - Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 680,000	\$ 506,645	\$ (173,355)	74.5	Billed quarterly (Jan, April, July, Oct)
Tap Fees	13,000	39,000	26,000	300.0	
Resale Meters	10,000	5,139	(4,861)	51.4	New meters purchased by owner
Bulk Water Permits	500	1,093	593	218.6	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	30,000	54,978	24,978	183.3	
Reimbursement Income	-	-	-	-	
Capital Lease Proceeds	-	-	-	-	
Total Revenues	733,500	606,854	(126,646)	82.7	
Expenditures					
Personnel	497,078	321,512	(175,566)	64.7	Wages and Benefits
Office Supplies	14,500	6,399	(8,101)	44.1	
Operations Supplies	24,200	14,758	(9,442)	61.0	
Repairs and Maintenance	49,650	21,454	(28,196)	43.2	
Resale Supplies	8,150	134	(8,016)	1.6	Meters
Purchased Services	27,900	17,567	(10,333)	63.0	
Utilities	41,500	23,865	(17,635)	57.5	Water and Sewer are billed quarterly
Professional Services	9,100	3,200	(5,900)	35.2	
Other Expenses	20,100	12,908	(7,192)	64.2	Quarterly property insurance
Water Capital	-	-	-	-	
Debt Service-Principal	71,384	35,514	(35,870)	49.8	Semi annual payments
Debt Service-Interest	23,404	11,880	(11,524)	50.8	Semi annual payments
Total Expenditures	786,966	469,191	(317,775)	59.6	
Net Balance*	(53,466)	137,663	191,129		

TOWN OF GRAND LAKE

Section 9, Item A.

MARINA FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended July 2024-Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 350,000	\$ 250,402	\$ (99,598)	71.5	
Tours	70,000	45,862	(24,138)	65.5	
Space Rentals	11,784	12,091	307	102.6	
Miscellaneous	1,000	200	(800)	20.0	
Interest Income	8,000	14,385	6,385	179.8	
Sale of Assets	-	-	-	-	
Total Revenues	440,784	322,940	(117,844)	73.3	
Expenditures					
Personnel	278,547	171,330	107,217	61.5	Wages and benefits
Office Supplies	1,400	842	558	60.1	
Operations Supplies	15,000	5,600	9,400		
Fireworks	70,000	27,500	42,500	37.3	4th of July fireworks
Repairs and Maintenance	22,500	9,912	12,588	44.1	
Permits and Fees	1,000	-	1,000	-	
Purchased Services	22,850	8,940	13,910	39.1	Computer service & office supplies
Utilities	3,688	2,726	962	73.9	Water and Sewer are billed quarterly
Professional Services	5,700	2,348	3,352	41.2	Audit and background checks
Other Expenses	8,501	2,916	5,585	34.3	Insurance
Capital Outlay	60,000	-	60,000	-	
Total Expenditures	489,186	232,113	257,073	47.4	
Net Balance*	(48,402)	90,827	139,229		

TOWN OF GRAND LAKE

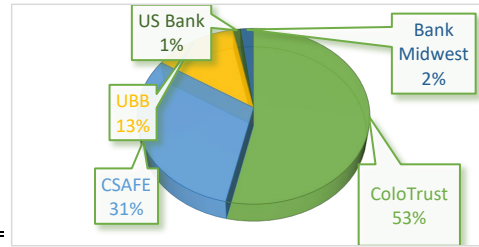
Section 9, Item A.

PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended July 2024- UNADJUSTED

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 79,000	\$ 43,421	\$ (35,579)	55.0	
Interest Income	\$ 1,000	-	(1,000)	-	
Total Revenues	80,000	43,421	(36,579)	54.3	
Expenditures					
Operations Supplies	8,500	2,870	5,630	33.8	PAYT bags
Repairs and Maintenance	50,000	-	50,000	-	End of year adjustment
Purchased Services	32,000	16,372	15,628	51.2	Dumpster service
Professional Services	510	480	30		
Other Expenses	1,166	-	1,166	-	
Capital Outlay	20,000	-	20,000	-	Move facility
Total Expenditures	112,176	19,722	92,454	17.6	
Net Balance*	(32,176)	23,699	55,875		

BANK CASH BALANCES

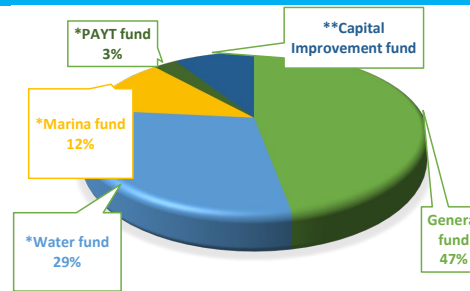
Bank	Amount
ColoTrust	\$3,980,582
CSAFE	\$2,283,756
UBB	\$941,834
US Bank	\$85,559
Bank Midwest	\$148,828
TOTAL CASH *	\$7,440,558.93



*a portion of the funds are committed or restricted. Funds are also allocated to certain funds - see below

FUND BALANCES

General fund	\$ 3,505,730
*Water fund	\$ 2,197,926
*Marina fund	\$ 870,712
*PAYT fund	\$ 198,038
**Capital Improvement fund	\$ 673,840
TOTAL	\$ 7,446,246.19



*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	\$ -	funds from new development for parking spaces
Cemetery Funds	\$ 119,256.89	committed fund for the Grand Lake Cemetery
Conservation Trust Funds	\$ 46,073.26	funds from State Lottery restricted for Parks & Open Space funds from building permit fees and nightly rental license
Attainable Housing Fund	\$ 282,006.22	restricted for attainable housing
Emergency Reserves	\$ 80,400.00	TABOR Requirement
Sales Tax Bond Required Reserves	\$ 280,500.00	Streetscape bond requirement (CIP Fund)
TOTAL	\$ 808,236.37	balances are adjusted at year end during audit

LIABILITIES over \$50K

Certificate of Participation (GF)	\$ 1,299,937.00	issued to finance the acquisition of land
Drinking Water Revolving Fund (WF)	\$ 1,152,454.23	construction of an underground water storage tank in 2018
Sales Tax Bonds (CIP Fund)	\$ 3,215,000.00	construction of streets, sidewalks, drainage and other street-related improvements
TOTAL	\$ 5,667,391.23	

Town of Grand Lake Pre Pairs and Transfer

Company	Date	Amount
Paychex Payroll	7/15/2024	\$ 64,766
Paychex Payroll Taxes	7/15/2024	\$ 25,863
ICMA Retirement	7/15/2024	\$ 8,716
Paychex Payroll	7/31/2024	\$ 60,689
Paychex Payroll Taxes	7/31/2024	\$ 22,662
ICMA Retirement	7/30/2024	\$ 8,634
Hartford life/AD&D Insurance	7/12/2024	\$ 180
Health Saving Reimbursement	7/2/2024	\$ 304
Health Saving Reimbursement	7/10/2024	\$ 43
Health Saving Reimbursement	7/16/2024	\$ 730
Health Savings Reimbursement	7/23/2024	\$ 1,832
Health Savings Reimbursement	7/31/2024	\$ 1,642
Heartland (marina cc fees)	7/1/2024	\$ 3,852
CEBT (Health Ins)	7/10/2024	\$ 30,321
Bank Transfers		

From	To	Date	Amount
UBB Money Market	UBB Operating	7/1/2024	\$ 20,000
UBB Money Market	UBB Operating	7/2/2024	\$ 200,000
UBB Money Market	UBB Operating	7/23/2024	\$ 350,000
UBB Money Market	UBB Operating	7/23/2024	\$ 300,000

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 JULY 31, 2024

Section 9, Item A.

COMBINED CASH ACCOUNTS

01-102000	US BANK CHECKING	85,559.14
01-104000	2019 UBB MONEY MARKET	568,647.79
01-104500	2019 UBB CHKG - OPERATIONS	378,098.10
01-106000	RETURNED CHECK CLEARING ACCT	.00
01-106500	BANK MIDWEST / CCB	148,828.39
01-106700	OLD MIDWEST	.00
01-107500	UTILITY CASH CLEARING ACCT	.00
01-107600	AR CASH CLEARING ACCT	.00
		1,181,133.42
	TOTAL COMBINED CASH	1,181,133.42
01-200000	ACCOUNTS PAYABLE GENERAL	.00
01-100000	CASH ALLOCATED TO OTHER FUNDS	(1,181,133.42)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	251,650.39
20	ALLOCATION TO WATER FUND	437,493.03
40	ALLOCATION TO MARINA FUND	409,729.90
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	197,988.23
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	(115,728.13)
		1,181,133.42
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,181,133.42
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(1,181,133.42)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF GRAND LAKE
BALANCE SHEET
JULY 31, 2024

Section 9, Item A.

GENERAL FUND

ASSETS

10-10000	CASH IN COMBINED CASH FUND	251,650.39
10-10300	CSAFE	218,645.84
10-10310	CSAFE - CORE	1,992,068.06
10-10910	COLOTRUST	1,043,165.47
10-11600	PETTY CASH	100.00
10-11650	GLC PETTY CASH	100.00
10-11651	AFTER SCHOOL PROG PETTY CASH	.00
10-11700	ACCOUNTS RECEIVABLE	(62,283.01)
10-11710	PROPERTY TAXES RECEIVABLE	530,203.00
10-11750	ACCOUNTS RECIVABLE - AR	4,963.29
10-12300	FUEL AR - FUEL PAYMENTS	.00
10-12900	UNLEADED GAS INVENTORY	3,133.24
10-13000	DIESEL INVENTORY	6,464.10
10-13100	DUE FROM WATER FUND	.00
10-131001	DUE FROM MARINA FUND	.00
10-131002	DUE FROM PAYT	.00
10-14310	PREPAID EXPENSES FOR GENERAL F	.00
10-14350	GLC PREPAID EXPENSES	.00
10-14900	DEPOSITS PAID BY THE TOWN	.00
		<hr/>
	TOTAL ASSETS	3,988,210.38
		<hr/> <hr/>

LIABILITIES AND EQUITY

TOWN OF GRAND LAKE
 BALANCE SHEET
 JULY 31, 2024

Section 9, Item A.

GENERAL FUND

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL	56,153.59	
10-205000	RETAINAGE PAYABLE	.00	
10-217100	SOCIAL SECURITY WITHHOLDING	.00	
10-217200	FEDERAL W/H PAYABLE	.00	
10-217300	STATE W/H PAYABLE	.00	
10-217400	MEDICARE WITHHOLDING	.00	
10-217500	SUTA PAYABLE	.00	
10-217600	WC PAYABLE	.00	
10-219100	FLEX MEDICAL	23,582.44	
10-219200	MEDICAL BENEFIT PAYABLE	.00	
10-220000	ICMA W/H PAYABLE	.00	
10-221000	ICMA EMP LOAN PAYABLE	.00	
10-221001	ICMA/ROTH IRA	.00	
10-221100	MISC DEDUCTIONS PAYABLE	.00	
10-222000	DEFERRED REVENUE-PROPERTY TAX	530,203.00	
10-223100	PREPAID FEES FOR DEPOSITS	.00	
10-223180	PREPAID NRL	.00	
10-225000	ESCROW MONIES GENERAL	.00	
10-226000	USE TAX DEFERRED REVENUE	160,166.33	
10-227000	DEFERRED REV	.00	
10-228100	GLC CUSTOMER DEPOSITS	3,785.00	
10-228200	GLC PREPAID RENTAL FEES	.00	
10-228300	GLC PREPAID MEMBERSHIPS	.00	
10-228400	DEPOSITS TOWN EVENTS	1,536.00	
10-228500	LAND USE/MUNI PROP DEPOSITS	6,225.00	
10-228600	ATTORNEY RETAINER	(10,205.00)	
10-230000	HEADSTONE DEPOSIT	4,150.00	
10-231000	FOLK SCHOOL PAYMENTS	2,967.50	
10-231200	WINTER CARNIVAL	743.69	
10-232000	DUE TO WATER FROM GF	.00	
10-233000	DUE TO MARINA FROM GF	.00	
10-234000	AEROLAB, INC PAYMENTS	1,245.00	
10-241000	RENTAL DEPOSITS	1,000.00	
	TOTAL LIABILITIES		781,552.55

FUND EQUITY

10-270000	PARKING FEE-IN-LIEU	.00	
10-275000	FUND BALANCE	2,974,269.82	
10-281000	CEMETERY FUNDS	119,256.89	
10-283000	CONSERVATION TRUST FUNDS	46,073.26	
10-284000	ATTAINABLE HOUSING FUNDS	282,006.22	
10-285000	FUND BAL RESVD - INV & PRE PDS	5,091.51	
10-286000	EMERGENCY RESERVES	80,400.00	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(300,439.87)	
	BALANCE - CURRENT DATE	(300,439.87)	
	TOTAL FUND EQUITY		3,206,657.83

TOWN OF GRAND LAKE
BALANCE SHEET
JULY 31, 2024

Section 9, Item A.

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

3,988,210.38
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TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	PROPERTY TAXES	125,842.88	536,731.69	551,550.00	14,818.31 97.3
10-311-110	SPECIFIC OWNERSHIP	4,226.20	14,431.67	18,000.00	3,568.33 80.2
10-311-120	INTEREST & PENALTY-PROP TAXES	1,105.78	1,223.11	300.00	(923.11) 407.7
10-311-130	MOTOR VEHICLE USE & SALES TAX	5,647.83	39,946.77	40,000.00	53.23 99.9
10-311-140	SALES TAX 4%	174,513.21	618,110.85	2,337,968.00	1,719,857.15 26.4
10-311-150	BUILDING USE TAX	6,362.73	62,117.58	25,000.00	(37,117.58) 248.5
10-311-160	CIGARETTES-SELECT SALES TAX	513.62	1,843.01	3,000.00	1,156.99 61.4
10-311-161	MARIJUANA TAX	.00	.00	10,000.00	10,000.00 .0
	TOTAL GENERAL TAXES	318,212.25	1,274,404.68	2,985,818.00	1,711,413.32 42.7
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	FRANCHISE CABLE	.00	6,007.19	20,000.00	13,992.81 30.0
10-316-171	FRANCHISE TELEPHONE	225.54	1,418.34	10,000.00	8,581.66 14.2
10-316-172	FRANCHISE ELECTRIC	9,180.09	20,547.23	35,000.00	14,452.77 58.7
10-316-173	FRANCHISE NATURAL GAS	.00	10,582.90	25,000.00	14,417.10 42.3
	TOTAL UTILITY FRANCHISE TAX	9,405.63	38,555.66	90,000.00	51,444.34 42.8
<u>LICENSES & PERMITS</u>					
10-321-100	LIQUOR LICENSE FEE	100.00	4,414.00	4,500.00	86.00 98.1
10-321-120	SALES TAX LICENSE \$5	5.00	440.00	425.00	(15.00) 103.5
10-321-130	MOTOR VEHICLE LICENSE (RURAL)	211.14	1,143.70	2,500.00	1,356.30 45.8
10-321-140	SIGN PERMIT	125.00	300.00	500.00	200.00 60.0
10-321-150	GRADING PERMIT	50.00	50.00	100.00	50.00 50.0
10-321-160	ANIMAL LICENSE	50.00	136.00	50.00	(86.00) 272.0
10-321-170	ENCROACHMENT PERMIT/LICENSE	.00	200.00	400.00	200.00 50.0
10-321-175	BUSINESS LICENSE COMMISSION	8,151.00	25,765.25	30,000.00	4,234.75 85.9
10-321-180	NIGHTLY RENTAL LICENSE FEE	8,267.55	79,752.85	80,000.00	247.15 99.7
10-321-190	BOARDWALK SALES PERMIT	.00	.00	25.00	25.00 .0
10-321-191	MARIJUANA LICENSE FEES	.00	500.00	1,000.00	500.00 50.0
	TOTAL LICENSES & PERMITS	16,959.69	112,701.80	119,500.00	6,798.20 94.3
<u>GRANTS</u>					
10-334-900	GRANTS - OTHER	.00	100,000.00	4,000,000.00	3,900,000.00 2.5
	TOTAL GRANTS	.00	100,000.00	4,000,000.00	3,900,000.00 2.5

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INTERGOVERNMENTAL</u>					
10-335-130 GRAND CNTY ROAD & BRIDGE	.00	12,531.00	9,520.00	(3,011.00)	131.6
10-335-200 HIGHWAY USER TAX FUND	3,199.59	18,560.09	32,000.00	13,439.91	58.0
10-335-800 CONSERVATION TRUST FUND	.00	1,338.07	3,000.00	1,661.93	44.6
10-335-900 OTHER INTERGOVERNMENTAL	.00	.00	3,000.00	3,000.00	.0
TOTAL INTERGOVERNMENTAL	3,199.59	32,429.16	47,520.00	15,090.84	68.2
<u>CHARGES FOR SERVICES</u>					
10-341-200 CEMETERY REVENUES	1,500.00	4,659.21	12,000.00	7,340.79	38.8
10-341-202 CEMETERY GRANTS AND DONATION	.00	.00	.00	.00	.0
10-341-300 ZONING & SUBDIVISION REVIEW	(350.00)	1,355.00	3,000.00	1,645.00	45.2
10-341-400 ATTAINABLE HOUSING FEE REVENUE	67.50	6,684.05	4,000.00	(2,684.05)	167.1
10-341-500 EV CHARGING STATION REVENUE	2,389.74	5,311.72	4,000.00	(1,311.72)	132.8
10-341-600 FUEL DEPOT SURCHARGE	176.25	949.37	2,000.00	1,050.63	47.5
10-341-700 COPIES/FAXES/SODA	.00	.00	.00	.00	.0
10-341-850 NIGHTLY RENTAL APP FEE \$165	660.00	2,551.95	2,000.00	(551.95)	127.6
10-341-900 CEMETERY EXCAVATING FEE	175.00	1,050.00	6,000.00	4,950.00	17.5
TOTAL CHARGES FOR SERVICES	4,618.49	22,561.30	33,000.00	10,438.70	68.4
<u>GRAND LAKE CENTER REVENUES</u>					
10-350-101 GLC - RENTAL FEES	1,745.00	9,145.00	15,000.00	5,855.00	61.0
10-350-111 GLC - (T) MERCH SALES	.00	.00	.00	.00	.0
10-350-115 GLC - (N) MERCH SALES	.00	.00	.00	.00	.0
10-350-121 GLC - MEMBERSHIPS	5,205.00	50,360.50	70,000.00	19,639.50	71.9
10-350-131 GLC - REC FEES	3,690.00	10,833.00	15,000.00	4,167.00	72.2
10-350-132 GLC GOLF SIM REVENUE	177.50	1,992.50	.00	(1,992.50)	.0
10-350-201 GLC - DONATIONS	.00	.00	.00	.00	.0
10-350-202 GLC EVENTS	.00	.00	5,000.00	5,000.00	.0
TOTAL GRAND LAKE CENTER REVENUES	10,817.50	72,331.00	105,000.00	32,669.00	68.9
<u>FINES AND FORFEITURES</u>					
10-351-100 ORDINANCE/TRAFFIC FINES	53.33	(156.67)	500.00	656.67	(31.3)
TOTAL FINES AND FORFEITURES	53.33	(156.67)	500.00	656.67	(31.3)
<u>FEES AND LEASES</u>					
10-353-180 RENT - VISITORS CENTER	.00	1,875.00	2,500.00	625.00	75.0
TOTAL FEES AND LEASES	.00	1,875.00	2,500.00	625.00	75.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INVESTMENT INCOME</u>					
10-355-100 INTEREST REVENUE	15,037.14	102,719.51	50,000.00	(52,719.51)	205.4
TOTAL INVESTMENT INCOME	15,037.14	102,719.51	50,000.00	(52,719.51)	205.4
<u>OTHER</u>					
10-360-110 SALE OF ASSETS	.00	.00	90,000.00	90,000.00	.0
10-360-130 MUNICIPAL FEE	.00	.00	.00	.00	.0
10-360-140 EVENT RENT - LAND, BUILDINGS	(350.00)	3,130.00	6,000.00	2,870.00	52.2
10-360-160 RENT - ENTERPRISE FUND SITES	.00	.00	2.00	2.00	.0
10-360-200 MISC. REVENUES - GENERAL	8,003.29	11,116.09	.00	(11,116.09)	.0
10-360-350 MSOB REVENUE	.00	.00	.00	.00	.0
TOTAL OTHER	7,653.29	14,246.09	96,002.00	81,755.91	14.8
<u>CAPITAL SPECIFIC</u>					
10-377-140 GRANTS - CAPITAL	.00	.00	.00	.00	.0
10-377-145 COMMUNITY HOUSE UPGRADES GRANT	.00	.00	.00	.00	.0
10-377-160 SPACE TO CREATE REVENUE	.00	.00	.00	.00	.0
10-377-165 REVITALIZING MAIN STREET REV	.00	.00	.00	.00	.0
10-377-166 EV GRANT REVENUE	.00	.00	.00	.00	.0
10-377-170 INSURANCE PROCEEDS DOCK	.00	.00	.00	.00	.0
10-377-175 COLORADO TREE CO REVENUE	.00	.00	.00	.00	.0
TOTAL CAPITAL SPECIFIC	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	385,956.91	1,771,667.53	7,529,840.00	5,758,172.47	23.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 CEMETERY SUPPLIES/MISC EXP	.00	1,199.95	2,000.00	800.05	60.0
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	1,199.95	8,000.00	6,800.05	15.0
<u>PC/BOA</u>					
10-412-211 OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-412-311 POSTAGE/ADS/LEGAL NOTICES	.00	590.96	500.00	(90.96)	118.2
10-412-314 PURCHASED SERVICES	225.00	2,837.50	18,000.00	15,162.50	15.8
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	300.00	300.00	.0
10-412-320 COMPUTER HARDWARE	61.40	122.80	1,000.00	877.20	12.3
10-412-351 PLANNING LEGAL SERVICES	.00	1,215.25	12,000.00	10,784.75	10.1
10-412-370 TRAINING/TRAVEL	837.28	2,730.28	6,000.00	3,269.72	45.5
10-412-380 COMP PLAN UPDATE	.00	2,567.08	10,000.00	7,432.92	25.7
TOTAL PC/BOA	1,123.68	10,063.87	48,100.00	38,036.13	20.9
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	.00	483.65	800.00	316.35	60.5
10-413-143 BOT COMPENSATION	1,518.30	8,025.30	18,000.00	9,974.70	44.6
10-413-211 OFFICE/MEETING SUPPLIES	1,193.86	3,894.58	5,000.00	1,105.42	77.9
10-413-215 ELECTIONS	.00	816.40	3,000.00	2,183.60	27.2
10-413-316 DUES/MEMBERSHIPS	.00	22,471.00	20,000.00	(2,471.00)	112.4
10-413-370 TRAINING/TRAVEL	.00	30.02	7,500.00	7,469.98	.4
10-413-460 LONG RANGE/MISC	.00	.00	1,000.00	1,000.00	.0
10-413-461 APPRECIATION PROGRAM	.00	.00	9,000.00	9,000.00	.0
10-413-462 COMPUTER EQUIPMENT	.00	234.45	2,500.00	2,265.55	9.4
10-413-463 WATER QUALITY ISSUES	.00	.00	250.00	250.00	.0
10-413-465 COMPUTER SOFTWARE	31.98	191.88	1,200.00	1,008.12	16.0
10-413-728 MISCELLANEOUS DONATIONS	.00	.00	10,000.00	10,000.00	.0
10-413-843 ROCKY MTN REP THEATRE	.00	.00	1,350.00	1,350.00	.0
10-413-859 GRAND FOUNDATION	.00	51,500.00	51,500.00	.00	100.0
10-413-870 BOARD CONTINGENCY	5,222.20	16,831.66	17,000.00	168.34	99.0
TOTAL BOARD OF TRUSTEES	7,966.34	104,478.94	148,100.00	43,621.06	70.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-211 GENERAL SUPPLIES	466.00	10,876.18	10,800.00	(76.18)	100.7
10-414-238 TREES/SHRUBS/PLANTINGS	(300.68)	5,345.07	10,000.00	4,654.93	53.5
10-414-241 ARBOR DAY SUPPLIES	727.12	1,454.24	500.00	(954.24)	290.9
10-414-319 CONTRACT LABOR	10,173.66	30,520.98	61,042.00	30,521.02	50.0
10-414-726 MISCELLANEOUS SERVICES	.00	.00	.00	.00	.0
10-414-870 CONTINGENCY	.00	.00	.00	.00	.0
TOTAL GREENWAYS COMMITTEE	11,066.10	48,196.47	82,342.00	34,145.53	58.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>ADMINISTRATION</u>						
10-415-100	GROSS WAGES - ADMINISTRATION	30,695.99	212,035.55	439,727.00	227,691.45	48.2
10-415-103	OT/COMP TIME BUYOUT	263.13	846.52	2,000.00	1,153.48	42.3
10-415-105	BONUS	.00	500.00	7,000.00	6,500.00	7.1
10-415-110	GROSS WAGES-ADMIN PT/SEASONAL	.00	.00	.00	.00	.0
10-415-130	GLC MEMBERSHIP BENIFIT	.00	.00	.00	.00	.0
10-415-132	ICMA TOWN PAID BENEFIT	2,934.25	19,068.13	35,178.16	16,110.03	54.2
10-415-133	HEALTH/DENTAL-EMPLOYEE	39.23	17,715.30	85,000.00	67,284.70	20.8
10-415-134	ALTERNATIVE BENEFIT	.00	1,925.00	6,600.00	4,675.00	29.2
10-415-135	DEP HEALTH/DENTAL	6,954.26	48,422.79	69,300.00	20,877.21	69.9
10-415-136	MEDICAL BENEFIT ALLOWANCE	1,659.17	7,464.22	10,000.00	2,535.78	74.6
10-415-141	UNEMPLOYMENT INSURANCE	75.08	435.04	879.00	443.96	49.5
10-415-142	WORKERS' COMPENSATION	.00	6,012.83	15,000.00	8,987.17	40.1
10-415-143	SOCIAL SECURITY MATCH	1,987.20	13,785.87	27,263.00	13,477.13	50.6
10-415-144	MEDICARE MATCH	464.75	3,224.07	6,376.00	3,151.93	50.6
10-415-145	FAMILI BENEFIT ADMIN	246.54	2,535.56	1,979.00	(556.56)	128.1
10-415-211	OFFICE SUPPLIES	271.32	3,950.36	9,000.00	5,049.64	43.9
10-415-215	COMPUTER SOFTWARE	836.32	8,021.11	23,000.00	14,978.89	34.9
10-415-220	COMPUTER HARDWARE	437.28	1,124.50	7,000.00	5,875.50	16.1
10-415-226	SMALL EQUIPMENT	.00	557.31	3,000.00	2,442.69	18.6
10-415-231	GAS/FUEL	155.96	526.98	1,200.00	673.02	43.9
10-415-232	VEHICLE MAINTENANCE	602.72	1,231.27	3,000.00	1,768.73	41.0
10-415-233	OFFICE EQUIPMENT MAINTENANCE	252.97	1,665.19	3,000.00	1,334.81	55.5
10-415-237	BUILDING MAINTENANCE	(22.90)	67.98	11,000.00	10,932.02	.6
10-415-238	TOWN HALL FURNISHINGS	.00	.00	1,000.00	1,000.00	.0
10-415-311	POSTAGE/FREIGHT	.00	2,789.72	7,000.00	4,210.28	39.9
10-415-312	COMPUTER SERVICES	2,177.99	44,946.29	50,000.00	5,053.71	89.9
10-415-314	ADS & LEGAL NOTICES	181.67	2,216.60	5,000.00	2,783.40	44.3
10-415-316	DUES & MEMBERSHIPS	.00	555.00	1,650.00	1,095.00	33.6
10-415-318	JANITORIAL SERVICES	.00	.00	.00	.00	.0
10-415-319	MISCELLANEOUS SERVICES	.00	1,558.00	3,200.00	1,642.00	48.7
10-415-330	BANK FEES	397.00	342.80	500.00	157.20	68.6
10-415-341	ELECTRIC UTILITY	24.47	4,684.04	5,500.00	815.96	85.2
10-415-342	SEWER UTILITY	335.40	1,006.20	1,600.00	593.80	62.9
10-415-343	WATER UTILITY	.00	735.00	1,200.00	465.00	61.3
10-415-344	TELEPHONE/INTERNET UTILITY	1,719.00	8,105.55	11,000.00	2,894.45	73.7
10-415-345	NATURAL GAS UTILITY	78.96	3,067.63	6,500.00	3,432.37	47.2
10-415-346	WEBSITE HOSTING SERVICES	.00	2,940.00	2,500.00	(440.00)	117.6
10-415-347	RECYCLING - TOWN HALL	.00	.00	500.00	500.00	.0
10-415-351	LEGAL SERVICES	14,330.00	26,810.25	30,000.00	3,189.75	89.4
10-415-352	AUDIT	.00	9,600.00	9,300.00	(300.00)	103.2
10-415-353	JUDGE-MUNICIPAL COURT	.00	.00	500.00	500.00	.0
10-415-355	PROFESSIONAL SERVICES-OTHER	173.00	909.00	2,500.00	1,591.00	36.4
10-415-370	TRAINING/TRAVEL	(231.24)	2,546.25	15,000.00	12,453.75	17.0
10-415-371	MISC EMPLOYEE EXPENSES	(25.04)	(186.73)	15,000.00	15,186.73	(1.2)
10-415-385	TRANSIT SERVICE	.00	.00	.00	.00	.0
10-415-386	TRANSIT PLANNING	.00	.00	.00	.00	.0
10-415-387	TRANSIT CAPITAL INVESTMENT	.00	.00	.00	.00	.0
10-415-393	DOCUMENT RECORDING	.00	.00	250.00	250.00	.0
10-415-394	DEVELOPER REIMBURSEMENT	.00	.00	.00	.00	.0
10-415-513	PROPERTY/CASUALTY INSURANCE	.00	25,068.90	35,000.00	9,931.10	71.6
10-415-514	POSITION BONDS	.00	200.00	400.00	200.00	50.0
10-415-560	TREASURER'S FEES	2,538.97	10,759.10	9,000.00	(1,759.10)	119.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
10-415-721 CHAMBER SERVICE AGREEMENT	.00	26,424.00	35,232.00	8,808.00	75.0
10-415-722 BLC FEE REMITTANCE	.00	28,500.00	38,000.00	9,500.00	75.0
10-415-723 VISITOR CENTER REPAIRS & MAINT	.00	.00	1,500.00	1,500.00	.0
10-415-724 NRL VC OP	.00	22,500.00	30,000.00	7,500.00	75.0
10-415-800 ATTAINABLE HOUSING EXPENSES	1,681.00	9,451.38	19,000.00	9,548.62	49.7
10-415-870 CONTINGENCY - GENERAL ADMIN	.00	45,750.00	61,000.00	15,250.00	75.0
10-415-875 MARKETING CONTINGENCY	.00	.00	.00	.00	.0
10-415-880 CHAMBER PUBLIC RELATIONS	.00	7,500.00	10,000.00	2,500.00	75.0
10-415-885 EVENTS TOWN	.00	.00	12,500.00	12,500.00	.0
10-415-886 MSOB EXPENSES	.00	.00	.00	.00	.0
10-415-887 CONTINENTAL DIVIDE TRAIL	.00	.00	2,500.00	2,500.00	.0
TOTAL ADMINISTRATION	71,234.45	639,894.56	1,190,334.16	550,439.60	53.8
<u>ECONOMIC DEVELOPMENT GRANTS</u>					
10-416-100 TRAIL GROOMERS	.00	.00	30,000.00	30,000.00	.0
10-416-250 HEADWATERS TRAIL ASSOC- HTA	5,000.00	5,000.00	5,000.00	.00	100.0
10-416-260 GRAND ART COUNCIL	.00	.00	.00	.00	.0
10-416-261 CREATIVE DISTRICT	.00	100,000.00	100,000.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	5,000.00	105,000.00	135,000.00	30,000.00	77.8
<u>PUBLIC SAFETY</u>					
10-421-100 GROSS WAGES - PUBLIC SAFETY	.00	.00	.00	.00	.0
10-421-105 BONUS	.00	.00	.00	.00	.0
10-421-110 GROSS WAGES-PUBLIC SAFETY PT	.00	.00	.00	.00	.0
10-421-130 GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
10-421-131 LONGEVITY BENEFIT	.00	.00	.00	.00	.0
10-421-132 ICMA TOWN PAID BENEFIT	.00	.00	.00	.00	.0
10-421-133 HEALTH/DENTAL-EMPLOYEE	.00	.00	.00	.00	.0
10-421-135 DEP HEALTH/DENTAL	.00	.00	.00	.00	.0
10-421-136 MEDICAL BENEFIT	.00	.00	.00	.00	.0
10-421-141 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
10-421-142 WORKERS' COMPENSATION	.00	.00	.00	.00	.0
10-421-143 SOCIAL SECURITY MATCH	.00	.00	.00	.00	.0
10-421-144 MEDICARE MATCH	.00	.00	.00	.00	.0
10-421-314 DISPATCH OPERATIONS	.00	27,115.01	20,585.00	(6,530.01)	131.7
10-421-339 SHERIFF'S CONTRACT	.00	.00	257,000.00	257,000.00	.0
10-421-340 SPECIAL EVENT SECURITY	.00	.00	.00	.00	.0
TOTAL PUBLIC SAFETY	.00	27,115.01	277,585.00	250,469.99	9.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>PUBLIC WORKS</u>						
10-431-100	GROSS WAGES - PUBLIC WORKS	39,115.13	231,504.05	460,097.00	228,592.95	50.3
10-431-103	OT/COMP TIME BUYOUT	2,750.90	12,625.73	40,000.00	27,374.27	31.6
10-431-105	BONUS	.00	.00	7,000.00	7,000.00	.0
10-431-111	ON CALL PAY	1,400.00	10,450.00	18,250.00	7,800.00	57.3
10-431-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
10-431-131	LONGEVITY	.00	.00	.00	.00	.0
10-431-132	ICMA TOWN PAID BENEFIT	2,700.07	16,604.31	25,000.00	8,395.69	66.4
10-431-133	HEALTH/DENTAL-EMPLOYEE	5,660.65	60,505.40	91,500.00	30,994.60	66.1
10-431-135	DEP HEALTH/DENTAL	5,238.38	27,149.30	53,000.00	25,850.70	51.2
10-431-136	MEDICAL BENEFIT ALLOWANCE	1,371.93	5,641.56	5,000.00	(641.56)	112.8
10-431-141	UNEMPLOYMENT INSURANCE	76.43	769.02	1,037.00	267.98	74.2
10-431-142	WORKERS' COMPENSATION	.00	35,617.26	50,000.00	14,382.74	71.2
10-431-143	SOCIAL SECURITY MATCH	2,823.32	16,733.76	32,138.00	15,404.24	52.1
10-431-144	MEDICARE MATCH	660.29	3,913.53	7,516.00	3,602.47	52.1
10-431-145	FAMILI BENEFIT PW	246.00	1,728.24	2,333.00	604.76	74.1
10-431-222	GENERAL SUPPLIES	642.37	4,455.36	7,000.00	2,544.64	63.7
10-431-224	SAFETY SUPPLIES	754.90	3,631.98	12,000.00	8,368.02	30.3
10-431-226	VEHICLE SUPPLIES	30.98	856.11	6,000.00	5,143.89	14.3
10-431-227	SMALL TOOLS	2,946.82	7,456.59	7,500.00	43.41	99.4
10-431-231	GAS/FUEL/LIQUIDS	1,600.05	19,702.96	40,000.00	20,297.04	49.3
10-431-232	VEHICLE MAINTENANCE	294.53	5,470.61	10,000.00	4,529.39	54.7
10-431-233	EQUIPMENT MAINTENANCE	.00	27,596.80	37,500.00	9,903.20	73.6
10-431-235	TIRES/CHAINS	.00	6,160.00	15,000.00	8,840.00	41.1
10-431-236	MISC. BRIDGE WORK	.00	.00	1,000.00	1,000.00	.0
10-431-237	BUILDING MAINTENANCE	(1,303.06)	6,004.73	6,000.00	(4.73)	100.1
10-431-238	STREET LIGHT MAINTENANCE	4.49	4.49	2,000.00	1,995.51	.2
10-431-239	MISCELLANEOUS MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-431-242	ROAD MAINTENANCE	55,243.43	66,170.67	55,000.00	(11,170.67)	120.3
10-431-245	BOARDWALK MAINTENANCE	2,094.51	2,094.51	5,000.00	2,905.49	41.9
10-431-253	TREE REMOVAL	.00	.00	.00	.00	.0
10-431-254	TREE SPRAYING	3,068.00	3,068.00	3,500.00	432.00	87.7
10-431-255	STORMWATER FILTER MAINTENANCE	.00	.00	.00	.00	.0
10-431-256	EV STATION MAINTENANCE	.00	1,920.00	12,000.00	10,080.00	16.0
10-431-312	COMPUTER SERVICES	105.96	741.72	3,200.00	2,458.28	23.2
10-431-314	ADS/BID NOTICES	.00	.00	2,000.00	2,000.00	.0
10-431-317	UNIFORM ALLOWANCE	200.00	1,625.00	3,600.00	1,975.00	45.1
10-431-318	TRASH/RECYCLE SERVICES	2,965.14	10,121.32	13,000.00	2,878.68	77.9
10-431-319	MISC. PURCHASED SERVICES	318.00	1,882.00	2,500.00	618.00	75.3
10-431-341	ELECTRIC UTILITY	1,181.76	9,837.88	13,200.00	3,362.12	74.5
10-431-343	WATER UTILITY	.00	294.00	700.00	406.00	42.0
10-431-344	TELEPHONE/INTERNET UTILITY	489.02	2,700.56	9,000.00	6,299.44	30.0
10-431-345	NATURAL GAS UTILITY	194.50	3,362.86	8,000.00	4,637.14	42.0
10-431-349	STREET LIGHT ELECTRIC UTILITY	.00	5,162.08	11,000.00	5,837.92	46.9
10-431-354	ENGINEERING/SURVEYING SERVICES	.00	.00	10,000.00	10,000.00	.0
10-431-370	TRAINING/TRAVEL	264.70	1,032.24	10,000.00	8,967.76	10.3
10-431-399	EQUIP RENTAL	6,529.44	7,549.44	15,000.00	7,450.56	50.3
10-431-400	WINTER LIGHTS	.00	9,125.00	39,000.00	29,875.00	23.4
10-431-870	CONTINGENCY- PUBLIC WORKS	11,783.12	13,013.62	2,000.00	(11,013.62)	650.7
	TOTAL PUBLIC WORKS	151,451.76	644,282.69	1,157,071.00	512,788.31	55.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100 GROSS WAGES - GL CENTER	12,257.37	87,890.35	158,539.00	70,648.65	55.4
10-450-103 OT/COMP TIME BUYOUT	145.53	742.08	.00	(742.08)	.0
10-450-105 BONUS	.00	.00	2,000.00	2,000.00	.0
10-450-110 GROSS WAGES-GLC PT/SEASONAL	.00	.00	.00	.00	.0
10-450-130 GLC MEMBERSHIP BENEFIT	.00	.00	770.00	770.00	.0
10-450-132 ICMA TOWN PAID BENEFIT	812.34	5,302.42	12,683.00	7,380.58	41.8
10-450-133 HEALTH/DENTAL-EMPLOYEE	2,840.92	19,011.42	38,000.00	18,988.58	50.0
10-450-135 DEP. HEALTH/DENTAL	1,209.00	9,430.92	12,000.00	2,569.08	78.6
10-450-136 MEDICAL BENEFIT ALLOWANCE	170.00	3,065.27	2,400.00	(665.27)	127.7
10-450-141 UNEMPLOYMENT INSURANCE	6.11	221.98	317.00	95.02	70.0
10-450-142 WORKERS' COMPENSATION	.00	2,700.00	6,000.00	3,300.00	45.0
10-450-143 SOCIAL SECURITY MATCH	811.84	5,790.11	9,829.00	4,038.89	58.9
10-450-144 MEDICARE MATCH	189.86	1,354.14	2,299.00	944.86	58.9
10-450-145 FAMILI BENEFIT (GLC)	70.01	646.07	713.00	66.93	90.6
10-450-211 OFFICE SUPPLIES	602.33	1,552.24	1,500.00	(52.24)	103.5
10-450-220 OPERATING SUPPLIES	578.89	2,600.11	4,000.00	1,399.89	65.0
10-450-226 DO NOT USE OFFICE EQUIP LEASE	.00	.00	.00	.00	.0
10-450-233 NO LONGER USOFFICE EQUIP MAINT	.00	.00	.00	.00	.0
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	253.98	987.79	1,500.00	512.21	65.9
10-450-237 BUILDING MAINTENANCE	.00	1,359.45	5,000.00	3,640.55	27.2
10-450-238 MINOR/MISC FURNISHINGS	79.25	913.59	2,000.00	1,086.41	45.7
10-450-239 MINOR INFRASTRUCTURE MAINT	.00	.00	2,000.00	2,000.00	.0
10-450-250 BACKFLOW MAINTENANCE	.00	.00	600.00	600.00	.0
10-450-252 RESALE SUPPLIES	.00	.00	.00	.00	.0
10-450-312 COMPUTER SERVICES	922.62	4,978.19	5,000.00	21.81	99.6
10-450-317 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
10-450-318 TRASH/RECYCLE SERVICES	.00	.00	.00	.00	.0
10-450-320 MARKETING	500.00	1,771.30	5,000.00	3,228.70	35.4
10-450-341 ELECTRIC UTILITY	627.69	5,516.30	16,500.00	10,983.70	33.4
10-450-342 SEWER UTILITY	.00	3,419.79	4,850.00	1,430.21	70.5
10-450-343 WATER UTILITY	.00	441.00	1,200.00	759.00	36.8
10-450-344 TELEPHONE/INTERNET/TV UTILITY	557.24	3,269.43	8,000.00	4,730.57	40.9
10-450-345 NATURAL GAS UTILITY	236.21	2,583.70	12,000.00	9,416.30	21.5
10-450-346 COPIER LEASE & MAIN	48.98	1,367.02	1,600.00	232.98	85.4
10-450-350 MAINTENANCE AGREEMENT	.00	.00	5,800.00	5,800.00	.0
10-450-351 LEGAL SERVICES	.00	.00	.00	.00	.0
10-450-352 AUDIT	.00	1,120.00	1,190.00	70.00	94.1
10-450-355 PURCHASED PROFESSIONAL SERV.	404.51	1,083.53	1,700.00	616.47	63.7
10-450-360 GLC SALES TAX	.00	.00	.00	.00	.0
10-450-361 GL OVER/SHORT CASH	.00	.00	.00	.00	.0
10-450-370 TRAINING/TRAVEL	.00	76.38	300.00	223.62	25.5
10-450-400 GOLF SIMULATOR EXPENSE	.00	.00	.00	.00	.0
10-450-513 PROPERTY/CASUALTY INSURANCE	.00	7,995.45	12,000.00	4,004.55	66.6
10-450-755 EXERCISE EQUIPMENT	18.89	37.78	4,000.00	3,962.22	.9
10-450-869 SUMMER CAMP	10,000.00	20,000.00	30,000.00	10,000.00	66.7
10-450-870 CONTINGENCY - GL CENTER	239.85	583.57	500.00	(83.57)	116.7
10-450-871 GLC EVENT EXPENSES	325.00	1,245.00	3,000.00	1,755.00	41.5
TOTAL GRAND LAKE CENTER EXPENDITUR	33,908.42	199,056.38	377,390.00	178,333.62	52.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-100	GROSS WAGES - PARKS	.00	.00	.00	.00 .0
10-452-103	OT/COMP TIME BUYOUT	.00	.00	.00	.00 .0
10-452-105	BONUS	.00	.00	.00	.00 .0
10-452-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00 .0
10-452-131	LONGEVITY	.00	.00	.00	.00 .0
10-452-132	ICMA TOWN PAID BENEFIT	.00	.00	.00	.00 .0
10-452-133	HEALTH/DENTAL-EMPLOYEE	.00	.00	.00	.00 .0
10-452-135	DEP. HEALTH/DENTAL	.00	.00	.00	.00 .0
10-452-136	MEDICAL BENEFIT ALLOWANCE	.00	.00	.00	.00 .0
10-452-141	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00 .0
10-452-142	WORKERS' COMPENSATION	.00	.00	.00	.00 .0
10-452-143	SOCIAL SECURITY MATCH	.00	.00	.00	.00 .0
10-452-144	MEDICARE MATCH	.00	.00	.00	.00 .0
10-452-145	FAMILI BENEFIT PARKS	.00	.00	.00	.00 .0
10-452-220	RESTROOM OPERATING SUPPLIES	951.62	5,369.04	27,000.00	21,630.96 19.9
10-452-221	LAWN SUPPLIES	809.74	4,462.60	10,000.00	5,537.40 44.6
10-452-226	NO LONGER USED SMALL EQUIPMENT	.00	.00	.00	.00 .0
10-452-227	NO LONGER USED SMALL TOOLS	.00	.00	.00	.00 .0
10-452-232	BEAR-RESISTANT CANS MAINT	4.25	4.25	.00	(4.25) .0
10-452-233	DO NOT USEQUIPMENT MAINTENANCE	.00	.00	.00	.00 .0
10-452-234	INFORMATION SIGNS	.00	.00	5,000.00	5,000.00 .0
10-452-235	IN CIP GREENBELT MAINTENANCE	.00	.00	.00	.00 .0
10-452-236	SAND & DREDGE	256.80	1,056.80	5,000.00	3,943.20 21.1
10-452-237	BUILDING MAINTENANCE	1,450.69	14,081.16	55,000.00	40,918.84 25.6
10-452-238	DOCK MAINTENANCE	19,139.85	31,247.20	40,000.00	8,752.80 78.1
10-452-239	MISCELLANEOUS MAINTENANCE	459.68	1,308.21	5,000.00	3,691.79 26.2
10-452-243	BENCHES/PLANTERS/FENCES	(11.98)	484.59	5,000.00	4,515.41 9.7
10-452-244	THOMASSON PARK MAINTENANCE	.00	.00	1,000.00	1,000.00 .0
10-452-248	IRRIGATION SYSTEM MAINTENANCE	2,136.48	2,871.43	5,000.00	2,128.57 57.4
10-452-250	BACKFLOW MAINTENANCE	.00	.00	3,000.00	3,000.00 .0
10-452-317	UNIFORM ALLOWANCE	.00	.00	.00	.00 .0
10-452-319	MISCELLANEOUS SERVICES	.00	2,400.00	3,000.00	600.00 80.0
10-452-341	ELECTRIC UTILITY	645.55	5,394.81	7,700.00	2,305.19 70.1
10-452-342	SEWER UTILITY	.00	296.70	600.00	303.30 49.5
10-452-343	WATER UTILITY	.00	4,286.64	13,000.00	8,713.36 33.0
10-452-345	NATURAL GAS UTILITY	260.18	3,905.73	7,000.00	3,094.27 55.8
10-452-399	NO LONGER USEDEQUIPMENT RENTAL	.00	.00	.00	.00 .0
10-452-400	GRAND AVENUE GARDENS	.00	.00	.00	.00 .0
10-452-450	PARK IMPROVEMENTS	54.16	912.90	10,000.00	9,087.10 9.1
10-452-870	CONTINGENCY - PARKS	.00	.00	.00	.00 .0
10-452-961	MEMORIAL BENCHES	.00	.00	.00	.00 .0
TOTAL PARKS		26,157.02	78,082.06	202,300.00	124,217.94 38.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMIN CERTIFICATE OF PARTICIPA</u>					
10-815-982 LAND ACQUISITION - PRINCIPAL	.00	.00	90,000.00	90,000.00	.0
10-815-983 LAND ACQUISITION-INTEREST	.00	18,524.11	37,050.00	18,525.89	50.0
TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	18,524.11	127,050.00	108,525.89	14.6
<u>ADMIN CAPITAL</u>					
10-915-922 ADMIN CAPITAL EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
10-915-923 TOWN HALL CAPITAL OUTLAY	.00	.00	50,000.00	50,000.00	.0
10-915-950 SPACE TO CREATE EXPENDITURES	.00	.00	4,010,000.00	4,010,000.00	.0
TOTAL ADMIN CAPITAL	.00	.00	4,065,000.00	4,065,000.00	.0
<u>PUBLIC WORKS CAPITAL</u>					
10-931-910 CAPITAL EQUIPMENT PURCHASE	500.00	149,862.23	150,000.00	137.77	99.9
10-931-911 CAPITALIZED EQUIPMENT REPAIR	.00	.00	.00	.00	.0
10-931-921 PAVING	3,800.00	3,800.00	50,000.00	46,200.00	7.6
10-931-922 DRAINAGE	.00	.00	50,000.00	50,000.00	.0
10-931-973 PUBLIC WAY FINDING SIGNS	.00	.00	5,000.00	5,000.00	.0
TOTAL PUBLIC WORKS CAPITAL	4,300.00	153,662.23	255,000.00	101,337.77	60.3
<u>PARKS CAPITAL</u>					
10-952-500 DOCK IMPROVEMENTS	.00	.00	.00	.00	.0
10-952-600 COMMUNITY HOUSE UPGRADES EXPEN	.00	38.94	.00	(38.94)	.0
10-952-971 PARK IMPROVEMENTS	.00	42,512.19	165,000.00	122,487.81	25.8
10-952-972 BOARDWALKS	.00	.00	.00	.00	.0
10-952-995 LAKEFRONT IMPROVEMENTS	.00	.00	.00	.00	.0
TOTAL PARKS CAPITAL	.00	42,551.13	165,000.00	122,448.87	25.8
TOTAL FUND EXPENDITURES	312,207.77	2,072,107.40	8,238,272.16	6,166,164.76	25.2
NET REVENUE OVER EXPENDITURES	73,749.14	(300,439.87)	(708,432.16)	(407,992.29)	(42.4)

TOWN OF GRAND LAKE
 BALANCE SHEET
 JULY 31, 2024

Section 9, Item A.

WATER FUND

ASSETS

20-100000	CASH IN COMBINED CASH FUND	437,493.03	
20-101000	US BANK	.00	
20-102000	CSAFE	73,041.84	
20-109100	COLOTRUST	1,687,391.56	
20-117000	ACCTS RECEIVABLE/WATER SALES	134,754.31	
20-117099	ACCTS RECEIVABLE-OTHER	.00	
20-117500	ACCOUNTS RECIVABLE - AR	31,141.50	
20-118000	ASSET - LAND	2,270.00	
20-119000	ASSET - DISTRIBUTION SYSTEM	2,831,627.28	
20-122000	ASSET-TREATMENT FACILITY	145,465.94	
20-124000	ASSET - WELLS	109,870.82	
20-125000	ASSET-TANK RESERVOIR	1,466,565.72	
20-126000	ASSET-EQUIPMENT	455,988.36	
20-127000	ASSET-METERS/INSTL IN PROGRESS	.00	
20-128000	ASSET-CONSTRUCTION IN PROGRESS	.00	
20-129000	ACCUM. DEPRECIATION/ALL PRPRTY	(3,130,006.59)	
20-133000	ASSET/BLDG-TOWN HALL	26,934.62	
20-135000	DUE FROM GENERAL FUND	.00	
20-136000	DUE FROM MARINA FUND	.00	
20-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		4,272,538.39

LIABILITIES AND EQUITY

LIABILITIES

20-200000	ACCOUNTS PAYABLE GENERAL	5,670.57	
20-201001	DWRP PAYABLE-PRINCIPAL	1,187,968.57	
20-217100	SOCIAL SECURITY PAYABLE	(.01)	
20-217200	FEDERAL W/H PAYABLE	.00	
20-217300	STATE TAX W/H PAYABLE	.00	
20-217400	MEDICARE WITHHOLDING	.01	
20-217500	SUTA PAYABLE	.00	
20-217600	WC PAYABLE	.00	
20-218100	HEALTH/DENTAL/VISION	.00	
20-219100	FLEX MEDICAL	.00	
20-219200	MEDICAL BENEFIT PAYABLE	.00	
20-220000	ICMA W/H PAYABLE	.00	
20-221000	ICMA LOAN PAYABLE	.00	
20-221001	ICMA/ROTH IRA	.00	
20-222000	DEFERRED REVENUE-PREPAID FEES	8,390.11	
20-223000	ACCRUED VACATION PAYABLE	44,952.89	
20-231000	DUE TO G.F. FROM WATER FUND	.00	
	TOTAL LIABILITIES		1,246,982.14

FUND EQUITY

20-275000	UNAPPROP. RETAINED EARNINGS	(853,253.11)	
20-281000	CIP RESERVE	1,526,004.00	
20-287000	CONTRIBUTED CAPITAL EQUITY	2,215,142.08	

TOWN OF GRAND LAKE
BALANCE SHEET
JULY 31, 2024

Section 9, Item A.

WATER FUND

UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>137,663.28</u>	
BALANCE - CURRENT DATE		<u>137,663.28</u>
TOTAL FUND EQUITY		<u>3,025,556.25</u>
TOTAL LIABILITIES AND EQUITY		<u><u>4,272,538.39</u></u>

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	173,100.00	506,644.56	680,000.00	173,355.44	74.5
20-344-110 TAP FEES - CAPITAL	.00	39,000.00	13,000.00	(26,000.00)	300.0
20-344-120 RESALE METERS INCOME	2,804.40	5,138.70	10,000.00	4,861.30	51.4
20-344-140 INTEREST REVENUE	8,059.91	54,977.79	30,000.00	(24,977.79)	183.3
20-344-160 MISC. REVENUES	.00	.00	.00	.00	.0
20-344-190 BULK WATER PERMITS	510.00	1,093.00	500.00	(593.00)	218.6
TOTAL WATER REVENUES	184,474.31	606,854.05	733,500.00	126,645.95	82.7
TOTAL FUND REVENUE	184,474.31	606,854.05	733,500.00	126,645.95	82.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>					
20-430-100	GROSS WAGES - WATER	31,771.48	220,735.60	320,000.00	99,264.40 69.0
20-430-103	OT/COMP TIME BUYOUT	915.04	3,353.98	.00 (3,353.98)	.0
20-430-105	BONUS	.00	.00	3,000.00	3,000.00 .0
20-430-110	GROSS WAGES-WATER PT/SEASONAL	.00	.00	.00	.00 .0
20-430-111	ON CALL PAY	1,400.00	10,450.00	18,200.00	7,750.00 57.4
20-430-119	YEAR END LEAVE EXPENSE	.00	.00	.00	.00 .0
20-430-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00 .0
20-430-132	ICMA TOWN PAID BENEFIT	1,083.78	7,844.17	25,600.00	17,755.83 30.6
20-430-133	HEALTH/DENTAL-EMPLOYEE	4,169.65	32,079.87	54,000.00	21,920.13 59.4
20-430-135	DEP HEALTH/DENTAL	.00	.00	6,000.00	6,000.00 .0
20-430-136	MEDICAL BENEFIT ALLOWANCE	(49.84)	3,069.40	3,600.00	530.60 85.3
20-430-141	UNEMPLOYMENT INSURANCE	34.39	551.90	676.00	124.10 81.6
20-430-142	WORKERS' COMPENSATION	.00	24,459.90	40,000.00	15,540.10 61.2
20-430-143	SOCIAL SECURITY MATCH	2,186.76	15,071.22	19,840.00	4,768.78 76.0
20-430-144	MEDICARE MATCH	511.41	3,524.69	4,640.00	1,115.31 76.0
20-430-145	FAMILI BENIFIT	50.50	371.53	1,522.00	1,150.47 24.4
20-430-210	OFFICE SUPPLIES	.00	607.24	1,500.00	892.76 40.5
20-430-211	COMPUTER SUPPLIES	.00	.00	2,500.00	2,500.00 .0
20-430-215	COMPUTER SOFTWARE	2,858.25	5,791.55	8,000.00	2,208.45 72.4
20-430-220	COMPUTER HARDWARE	.00	.00	2,500.00	2,500.00 .0
20-430-221	CHEMICALS	60.00	13,308.64	20,000.00	6,691.36 66.5
20-430-222	LAB SUPPLIES/EQUIPMENT	.00	1,085.20	1,500.00	414.80 72.4
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	52.06	233.96	600.00	366.04 39.0
20-430-228	SAFETY EQUIPMENT	54.52	129.97	1,000.00	870.03 13.0
20-430-229	MISC OPERATING SUPPLIES	.00	.00	.00	.00 .0
20-430-231	GAS/FUEL/FLUIDS	258.14	1,636.74	4,000.00	2,363.26 40.9
20-430-232	VEHICLE MAINTENANCE	.00	1,189.89	3,000.00	1,810.11 39.7
20-430-233	EQUIPMENT MAINTENANCE	308.16	308.16	5,000.00	4,691.84 6.2
20-430-234	WELL/PLANT MAINTENANCE	87.06	1,072.52	3,500.00	2,427.48 30.6
20-430-235	TIRES & CHAINS	.00	.00	1,000.00	1,000.00 .0
20-430-237	BUILDING MAINTENANCE	.00	206.39	1,000.00	793.61 20.6
20-430-238	DISTRIBUTION LINE MAINTENANCE	555.00	15,875.60	25,000.00	9,124.40 63.5
20-430-239	MISC. MAINTENANCE	.00	.00	150.00	150.00 .0
20-430-240	ROAD MATERIALS	.00	375.24	3,000.00	2,624.76 12.5
20-430-241	MOTORS & PUMPS	.00	789.72	4,000.00	3,210.28 19.7
20-430-251	RESALE PARTS	.00	.00	150.00	150.00 .0
20-430-252	RESALE METERS EXPENSE	.00	133.78	.00 (133.78)	.0
20-430-253	COGS-METER	.00	.00	8,000.00	8,000.00 .0
20-430-310	MISC SERVICE FEES	.00	.00	.00	.00 .0
20-430-311	POSTAGE/FREIGHT	.00	1,000.00	1,500.00	500.00 66.7
20-430-314	LEGAL NOTICES/ADS	.00	295.03	600.00	304.97 49.2
20-430-316	MEMBERSHIPS	412.00	712.00	700.00 (12.00)	101.7
20-430-317	UNIFORM ALLOWANCE	100.00	700.00	1,800.00	1,100.00 38.9
20-430-318	TESTING SERVICES	.00	.00	3,000.00	3,000.00 .0
20-430-319	MISCELLANEOUS SERVICES	.00	1,133.78	100.00 (1,033.78)	1133.8
20-430-320	TELEMETRY MAINTENANCE	85.00	2,580.00	4,000.00	1,420.00 64.5
20-430-321	COMPUTER SYSTEM SUPPORT	1,947.72	11,100.73	16,000.00	4,899.27 69.4
20-430-330	BANK FEES	.00	45.17	200.00	154.83 22.6
20-430-341	ELECTRIC UTILITY	3,014.56	19,907.85	30,000.00	10,092.15 66.4
20-430-344	TELEPHONE UTILITY	358.52	1,572.99	3,000.00	1,427.01 52.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-345 NATURAL GAS UTILITY	75.89	2,384.05	8,500.00	6,115.95	28.1
20-430-347 INTERNET SERVICE	.00	.00	.00	.00	.0
20-430-351 LEGAL SERVICES	.00	.00	600.00	600.00	.0
20-430-352 AUDIT	.00	3,200.00	3,100.00	(100.00)	103.2
20-430-354 SYSTEM ANALYSIS/ENG & SURVEY	.00	.00	5,000.00	5,000.00	.0
20-430-355 STATE FEES	.00	.00	400.00	400.00	.0
20-430-370 TRAINING/TRAVEL	.00	1,722.99	2,000.00	277.01	86.2
20-430-513 PROPERTY/CASUALTY INSURANCE	.00	11,185.29	17,000.00	5,814.71	65.8
20-430-514 POSITION BONDS	.00	.00	100.00	100.00	.0
20-430-700 DEPRECIATION RESERVE	.00	.00	.00	.00	.0
20-430-870 CONTINGENCY-OPERATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL WATER OPERATIONS	52,300.05	421,796.74	692,178.00	270,381.26	60.9
<u>WATER DEBT SERVICE</u>					
20-830-640 DWRP LOAN - PRINCIPAL	.00	35,514.34	71,384.00	35,869.66	49.8
20-830-645 DWRP LOAN - INTEREST	.00	11,879.69	23,404.00	11,524.31	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	.00	.00	.00	.00	.0
20-930-995 CAPITAL CONTINGENCY	.00	.00	.00	.00	.0
20-930-997 CAPITAL DIRECT PURCHASE	.00	.00	.00	.00	.0
20-930-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL WATER CAPITAL	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	52,300.05	469,190.77	786,966.00	317,775.23	59.6
NET REVENUE OVER EXPENDITURES	132,174.26	137,663.28	(53,466.00)	(191,129.28)	257.5

TOWN OF GRAND LAKE
 BALANCE SHEET
 JULY 31, 2024

Section 9, Item A.

MARINA FUND

ASSETS

40-100000	CASH IN COMBINED CASH FUND	409,729.90	
40-109100	COLOTRUST	460,457.23	
40-116000	PETTY CASH	525.00	
40-117000	ACCOUNTS RECEIVABLE	.00	
40-117500	ACCOUNTS RECEIVABLE - AR	5,896.97	
40-118000	ASSET - BOATS	532,371.71	
40-118500	ASSET - BOATS-IN PROGRESS	.00	
40-119000	ASSET - OTHER	32,814.17	
40-123000	DUE TO MARINA FROM GF	.00	
40-129000	ACCUM DEPRECIATION/ALL PROP	(375,739.48)	
40-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		1,066,055.50

LIABILITIES AND EQUITY

LIABILITIES

40-200000	ACCOUNTS PAYABLE GENERAL	5,058.40	
40-217000	WAGES PAYABLE	.00	
40-217100	SOCIAL SECURITY PAYABLE	.00	
40-217200	FEDERAL W/H PAYABLE	.00	
40-217300	STATE TAX W/H PAYABLE	.00	
40-217400	MEDICARE WITHHOLDING	.00	
40-217500	SUTA PAYABLE	.00	
40-217600	WC PAYABLE	.00	
40-218100	HEALTH/DENTAL/VISION	.00	
40-219100	FLEX MEDICAL	.00	
40-219200	MEDICAL BENEFIT PAYABLE	.00	
40-220000	ICMA W/H PAYABLE	.00	
40-221000	ICMA LOAN PAYABLE	.00	
40-221001	ICMA/ROTH IRA	.00	
40-223000	ACCRUED VACATION PAYABLE	3,336.14	
40-231000	DUE TO GF FROM MARINA	.00	
40-232000	DUE TO WATER FROM MARINA	.00	
	TOTAL LIABILITIES		8,394.54

FUND EQUITY

40-275000	UNAPPROP. RETAINED EARNINGS	966,834.18	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	90,826.78	
	BALANCE - CURRENT DATE	90,826.78	
	TOTAL FUND EQUITY		1,057,660.96
	TOTAL LIABILITIES AND EQUITY		1,066,055.50

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	158,290.00	250,402.00	350,000.00	99,598.00	71.5
40-344-115 TOURS	27,785.00	45,861.70	70,000.00	24,138.30	65.5
40-344-120 BUILDING SPACE RENTAL	1,296.97	3,890.91	3,584.00	(306.91)	108.6
40-344-145 KAYAK SLIP RENTAL	.00	3,600.00	3,600.00	.00	100.0
40-344-155 SUP SLIP RENTAL	900.00	4,600.00	4,600.00	.00	100.0
40-344-160 MISC REVENUE	.00	200.02	.00	(200.02)	.0
40-344-170 INTEREST EARNED	2,109.40	14,385.26	8,000.00	(6,385.26)	179.8
40-344-180 BOAT DAMAGE	.00	.00	1,000.00	1,000.00	.0
40-344-200 SALE OF ASSETS	.00	.00	.00	.00	.0
40-344-220 CONTRIBUTED SERVICES	.00	.00	.00	.00	.0
TOTAL MARINA REVENUES	190,381.37	322,939.89	440,784.00	117,844.11	73.3
TOTAL FUND REVENUE	190,381.37	322,939.89	440,784.00	117,844.11	73.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>					
40-460-100	GROSS WAGES - MARINA	11,487.01	55,489.47	78,000.00	22,510.53 71.1
40-460-103	OT/COMP TIME BUYOUT	2,801.78	3,866.04	8,000.00	4,133.96 48.3
40-460-105	BONUS	.00	.00	4,000.00	4,000.00 .0
40-460-110	GROSS WAGES-MARINA PT/SEASONAL	32,224.69	62,741.83	120,000.00	57,258.17 52.3
40-460-119	ACCRUED LEAVE EXPENSE	.00	.00	.00	.00 .0
40-460-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00 .0
40-460-132	ICMA TOWN PAID BENEFIT	329.36	1,366.08	5,000.00	3,633.92 27.3
40-460-133	HEALTH/DENTAL - EMPLOYEE	3,145.48	14,044.49	25,000.00	10,955.51 56.2
40-460-135	DEP HEALTH/DENTAL	.00	.00	.00	.00 .0
40-460-136	MEDICAL BENEFIT ALLOWANCE	36.32	1,371.80	2,600.00	1,228.20 52.8
40-460-141	UNEMPLOYMENT INSURANCE	244.85	587.25	800.00	212.75 73.4
40-460-142	WORKERS' COMPENSATION	.00	22,176.62	20,000.00	(2,176.62) 110.9
40-460-143	SOCIAL SECURITY MATCH	2,824.29	7,764.25	12,276.00	4,511.75 63.3
40-460-144	MEDICARE MATCH	660.51	1,815.84	2,871.00	1,055.16 63.3
40-460-145	FAMILI BENIFIT	29.51	106.03	.00	(106.03) .0
40-460-211	OFFICE SUPPLIES	51.14	841.66	900.00	58.34 93.5
40-460-214	SMALL EQUIP/COMP HRDWARE	.00	.00	500.00	500.00 .0
40-460-222	SHOP SUPPLIES	159.58	249.56	2,000.00	1,750.44 12.5
40-460-223	BOAT SUPPLIES	581.59	1,163.18	1,500.00	336.82 77.6
40-460-227	TOOLS	141.42	378.02	500.00	121.98 75.6
40-460-231	FUEL	3,809.04	3,809.04	11,000.00	7,190.96 34.6
40-460-232	VEHICLE MAINTENANCE	.00	.00	500.00	500.00 .0
40-460-233	EQUIPMENT (BOAT) MAINTENANCE	51.33	102.66	20,000.00	19,897.34 .5
40-460-237	BUILDING/FACILITY MAINTENANCE	2,218.85	9,809.79	2,000.00	(7,809.79) 490.5
40-460-301	CONTRIBUTIONS	.00	.00	.00	.00 .0
40-460-312	COMPUTER SERVICES	662.26	3,128.51	3,500.00	371.49 89.4
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	540.80	1,081.60	1,000.00	(81.60) 108.2
40-460-318	MISCELLANEOUS SERVICES	.00	.00	300.00	300.00 .0
40-460-320	MARKETING	325.00	325.00	700.00	375.00 46.4
40-460-330	BANK/CREDIT CARD FEES	3,851.73	4,405.01	15,000.00	10,594.99 29.4
40-460-341	ELECTRIC UTILITY	69.77	647.58	1,000.00	352.42 64.8
40-460-342	SEWER UTILITY	.00	258.00	600.00	342.00 43.0
40-460-343	WATER UTILITY	.00	294.00	588.00	294.00 50.0
40-460-344	TELEPHONE/INTERNET UTILITY	489.32	1,526.14	1,500.00	(26.14) 101.7
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.	590.00	748.00	1,000.00	252.00 74.8
40-460-360	SALES TAX	.00	.00	.00	.00 .0
40-460-361	MARINA OVER/SHORT	.00	.00	.00	.00 .0
40-460-370	TRAINING/TRAVEL	46.84	93.68	500.00	406.32 18.7
40-460-510	LEGAL	.00	.00	.00	.00 .0
40-460-512	AUDIT	.00	1,600.00	1,700.00	100.00 94.1
40-460-513	PROPERTY/CASUALTY INSURANCE	.00	2,821.98	5,200.00	2,378.02 54.3
40-460-514	POSITION BONDS	.00	.00	300.00	300.00 .0
40-460-515	ENGINEERING/SURVEY	.00	.00	3,000.00	3,000.00 .0
40-460-516	SITE LEASE	.00	.00	1.00	1.00 .0
40-460-700	DEPRECIATION RESERVE	.00	.00	.00	.00 .0
40-460-750	FIREWORKS	.00	27,500.00	70,000.00	42,500.00 39.3
40-460-870	CONTINGENCY	.00	.00	500.00	500.00 .0
40-460-880	ICE RINK EXPENSES	.00	.00	2,000.00	2,000.00 .0

58 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

		MARINA FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL MARINA OPERATIONS		67,372.47	232,113.11	429,186.00	197,072.89	54.1
<u>MARINA CAPITAL</u>						
40-960-610	CAPITAL EQUIPMENT	.00	.00	.00	.00	.0
40-960-750	CAPITAL CONTRIBS (INTERFUND)	.00	.00	.00	.00	.0
40-960-995	FACILITIES IMPROVEMENTS	.00	.00	60,000.00	60,000.00	.0
40-960-999	CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL MARINA CAPITAL		.00	.00	60,000.00	60,000.00	.0
TOTAL FUND EXPENDITURES		67,372.47	232,113.11	489,186.00	257,072.89	47.5
NET REVENUE OVER EXPENDITURES		123,008.90	90,826.78	(48,402.00)	(139,228.78)	187.7

TOWN OF GRAND LAKE
BALANCE SHEET
JULY 31, 2024

Section 9, Item A.

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>			
50-100000	CASH IN COMBINED CASH FUND	197,988.23	
50-116000	PETTY CASH	50.00	
50-117000	ACCOUNTS RECEIVABLE	.00	
50-117500	ACCOUNTS RECIVABLE - AR	4,935.00	
50-127000	ASSET - BAG INVENTORY	7,860.06	
50-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		210,833.29
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-200000	ACCOUNTS PAYABLE GENERAL	1,757.72	
50-223100	PREPAID ACCOUNTS	.00	
50-231000	DUE TO G.F. FROM PAYT	.00	
	TOTAL LIABILITIES		1,757.72
<u>FUND EQUITY</u>			
50-275000	UNAPPROP. RETAINED EARNINGS	185,376.53	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	23,699.04	
	BALANCE - CURRENT DATE	23,699.04	
	TOTAL FUND EQUITY		209,075.57
	TOTAL LIABILITIES AND EQUITY		210,833.29

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 PAYT BAGS: DIRECT SALES (T)	319.00	1,441.00	4,000.00	2,559.00	36.0
50-344-115 PAYT BAGS: VENDOR PUR (NT)	16,035.00	41,980.00	75,000.00	33,020.00	56.0
50-344-140 INTEREST REVENUE	.00	.00	1,000.00	1,000.00	.0
TOTAL PAYT REVENUES	16,354.00	43,421.00	80,000.00	36,579.00	54.3
TOTAL FUND REVENUE	16,354.00	43,421.00	80,000.00	36,579.00	54.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200	PAYT BAGS FOR RESALE	.00	2,869.55	2,000.00 (869.55) 143.5
50-470-250	PAYT COGS - BAGS	.00	.00	6,500.00	6,500.00 .0
50-470-300	DUMPSTER SERVICE	3,583.85	15,497.41	30,000.00	14,502.59 51.7
50-470-301	RECYCLING CONTRIBUTION	125.00	875.00	1,500.00	625.00 58.3
50-470-305	RECYCLING PROGRAM	.00	.00	.00	.00 .0
50-470-310	SITE LEASE	.00	.00	1.00	1.00 .0
50-470-312	COMPUTER SERVICES	.00	.00	500.00	500.00 .0
50-470-315	SITE MAINTENANCE	.00	.00	50,000.00	50,000.00 .0
50-470-320	BUSINESS LICENSE	.00	.00	165.00	165.00 .0
50-470-350	SALES TAX	.00	.00	700.00	700.00 .0
50-470-512	AUDIT	.00	480.00	510.00	30.00 94.1
50-470-870	CONTINGENCY	.00	.00	300.00	300.00 .0
	TOTAL PAYT OPERATIONS	3,708.85	19,721.96	92,176.00	72,454.04 21.4
<u>PAYT CAPITAL</u>					
50-970-751	SITE IMPROVEMENTS	.00	.00	20,000.00	20,000.00 .0
	TOTAL PAYT CAPITAL	.00	.00	20,000.00	20,000.00 .0
	TOTAL FUND EXPENDITURES	3,708.85	19,721.96	112,176.00	92,454.04 17.6
	NET REVENUE OVER EXPENDITURES	12,645.15	23,699.04	(32,176.00)	(55,875.04) 73.7

TOWN OF GRAND LAKE
BALANCE SHEET
JULY 31, 2024

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
90-100000	CASH IN COMBINED CASH FUND	(115,728.13)
90-109100	COLOTRUST		789,567.64
90-117000	ACCOUNTS RECEIVABLE		58,625.50
90-117500	ACCOUNTS RECIVABLE - AR		.00
			732,465.01
 TOTAL ASSETS			 732,465.01
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
90-200000	ACCOUNTS PAYABLE GENERAL		750.00
			750.00
 TOTAL LIABILITIES			 750.00
<u>FUND EQUITY</u>			
90-270000	SURPLUS FUND		280,500.00
90-275000	RETAINED EARNINGS - PRIOR		663,991.73
 UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD		(212,776.72)
 BALANCE - CURRENT DATE		(212,776.72)
 TOTAL FUND EQUITY			 731,715.01
 TOTAL LIABILITIES AND EQUITY			 732,465.01

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 SALES & USE TAX 1%	43,628.30	154,527.71	580,000.00	425,472.29	26.6
90-344-140 INTEREST REVENUES	3,617.09	24,667.22	15,000.00	(9,667.22)	164.5
90-344-160 MISC REVENUE	.00	.00	.00	.00	.0
90-344-310 CO TREE GRANT	.00	.00	.00	.00	.0
90-344-910 DOLA 2017 TIER II PHASE 1	.00	.00	.00	.00	.0
90-344-920 DOLA 2017 TIER II PHASE 2	.00	.00	.00	.00	.0
TOTAL CIF REVENUES	47,245.39	179,194.93	595,000.00	415,805.07	30.1
<u>CIF OTHER REVENUES</u>					
90-391-360 TXFR IN FROM WATER ENTERPRISE	.00	.00	.00	.00	.0
TOTAL CIF OTHER REVENUES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	47,245.39	179,194.93	595,000.00	415,805.07	30.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>					
90-431-870 CONTINGENCY	275.00	275.00	300.00	25.00	91.7
90-431-999 TABOR REQ'D EMERGENCY RESERVE	.00	.00	.00	.00	.0
TOTAL CAP IMP FUND OPERATIONS	275.00	275.00	300.00	25.00	91.7
<u>CIF EXPENSES</u>					
90-444-300 EV EXPENSES	.00	.00	.00	.00	.0
90-444-310 COLORADO TREE COALITION EXPENS	.00	.00	.00	.00	.0
TOTAL CIF EXPENSES	.00	.00	.00	.00	.0
<u>CAP IMP FUND DEBT SERVICE</u>					
90-831-471 SALES TAX BONDS - PRINCIPAL	.00	.00	125,000.00	125,000.00	.0
90-831-472 SALES TAX BONDS - INTEREST	.00	76,725.00	153,450.00	76,725.00	50.0
TOTAL CAP IMP FUND DEBT SERVICE	.00	76,725.00	278,450.00	201,725.00	27.6
<u>CAP IMP FUND CAPITAL</u>					
90-931-200 CAPITAL PAVEMENT	149,761.00	302,009.65	350,000.00	47,990.35	86.3
90-931-201 CAPITAL BOARDWALKS	.00	8,400.00	100,000.00	91,600.00	8.4
90-931-202 GREENBELT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
90-931-203 CAPITAL PROFESSIONAL SERVICES	4,562.00	4,562.00	25,000.00	20,438.00	18.3
90-931-204 CAPITAL MAINTANCE	.00	.00	50,000.00	50,000.00	.0
90-931-910 STREETScape	.00	.00	.00	.00	.0
90-931-912 STREETScape-MAINTENANCE	.00	.00	.00	.00	.0
90-931-915 STREETScape PLAN/PROJECT MAN	.00	.00	.00	.00	.0
90-931-916 STREETScape- BELOW GROUND	.00	.00	.00	.00	.0
90-931-917 STREETScape-ABOVE GROUND	.00	.00	.00	.00	.0
90-931-918 STREETScape- MISC.	.00	.00	.00	.00	.0
90-931-919 STREETScape-LANDSCAPING	.00	.00	.00	.00	.0
TOTAL CAP IMP FUND CAPITAL	154,323.00	314,971.65	530,000.00	215,028.35	59.4
TOTAL FUND EXPENDITURES	154,598.00	391,971.65	808,750.00	416,778.35	48.5
NET REVENUE OVER EXPENDITURES	(107,352.61)	(212,776.72)	(213,750.00)	(973.28)	(99.5)



Request for Board Action

Meeting Date: 8/26/2024

Agenda Item No: 10A	Department: Administration	Presenter: Patterson
------------------------	-------------------------------	-------------------------

ITEM:

RESOLUTION NUMBER 52-2024 OF THE BOARD OF TRUSTEES ADOPTING THE TOWN OF GRAND LAKE MUNICIPAL LANDS MASTER PLAN

BACKGROUND:

- On January 8, 2024, the Board of Trustees reviewed the Grand Lake Municipal Lands Master Plan. This is a resolution for its formal adoption.

FISCAL IMPACT

None

STAFF RECOMMENDATION

Approve

SUGGESTED MOTIONS

I make a motion to approve/deny RESOLUTION NUMBER 52-2024 OF THE BOARD OF TRUSTEES ADOPTING THE TOWN OF GRAND LAKE MUNICIPAL LANDS MASTER PLAN

**TOWN OF GRAND LAKE
BOARD OF TRUSTEES
RESOLUTION NO. 52 – 2024**

**A RESOLUTION OF THE BOARD OF TRUSTEES ADOPTING THE TOWN OF
GRAND LAKE MUNICIPAL LANDS MASTER PLAN**

WHEREAS, the Board of Trustees (the “Board”) of the Town of Grand Lake, Colorado, pursuant to Colorado statute, is vested with the authority of administering the affairs of the Town of Grand Lake, Colorado (the “Town”); and

WHEREAS, the Board determined it is in the best interest of the Town and Citizens of Grand Lake to create a Municipal Lands Master Plan (the “MLMP”) for the Town owned properties to “guide future decisions regarding highest and best use, capital improvements, and maintenance over the next ten years” of the Town-owned active, vacant and occupied buildings and lands; and

WHEREAS, the MLMP was guided by a robust community outreach that included community surveys and open houses as well as comment from more than 40 organizations and more than 300 participants; and

WHEREAS, the MLMP is designed to be a decision making tool to assist the Town in future decisions as a guiding document similar in nature and intent to a Master Plan; and

WHEREAS, after review and consideration of the MLMP, public testimony, the recommendation of the Planning Commission, the input of the MLMP Steering Committee, and other Grand Lake community members comments, the Board finds it in the best interest of the Town to approve the MLMP.

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

1. The Board of Trustees hereby approve the Municipal Lands Master Plan dated August, 2024 attached hereto as **Exhibit A** and incorporated herein.
2. Severability: If any Article, Section, paragraph, sentence, clause, or phrase of this Resolution is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution. The Planning Commission declares that it would have passed this Resolution and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.
3. Repeal: Existing resolutions or parts of resolutions covering the same matters as embraced in this Resolution are hereby repealed and all resolutions or parts of resolutions inconsistent with the provisions of this Resolution are hereby repealed.

**DULY MOVED, SECONDED, AND APPROVED BY THE BOARD OF TRUSTEES OF
THE TOWN OF GRAND LAKE, COLORADO, THIS 26th DAY OF AUGUST, 2024.**

(S E A L)

Votes Approving: —
Votes Opposed: —
Absent: —
Abstained: —

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Steve Kudron, Mayor

Town of Grand Lake
Municipal Lands
Master Plan Final Report

August, 2024

Cover Illustration: Credit

Grand Lake
Municipal Lands
Master Plan - Final Report

Adopted August 26, 2024

Resolution Number 52-2024

Acknowledgments

Town of Grand Lake Town Staff

JOHN CRONE
Town Manager

KIM WHITE
Community Development Director

GRAND LAKE PLANNING COMMISSION
Commissioner John Murray
Commissioner Judy Burke
Commissioner Heather Bishop
Commissioner Christina Bergquist
Commissioner Greg Finch
Chairman James Shockey
Commissioner Heather MacSarrow

STEERING COMMITTEE
Kyle Masterson
Janet Swandby
Gary Casalo
Don Chubb
Robert Miller
William (Bill) Mueller
Kirsten Heckendorf
Charles Oliver
Greg Finch
Rick Johnson
Johne Garnett
Bob King
Kate Elliott

Consultant Team

MUNDUS BISHOP
Planning, Prime Consultant

ANDERSON HALLAS ARCHITECTS
Architecture

GRAND LAKE BOARD OF TRUSTEES
Mayor Steve Kudron
Trustee Michael Arnston
Trustee Michael Sobon
Trustee Daryn Packer
Trustee Christina Bergquist
Trustee Baxter Strachan
Mayor Protem Ernie Bjorkman

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Chapter

01

Introduction

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Planning Purpose

This project creates a Municipal Lands Master Plan for the Town of Grand Lake to guide future decisions regarding highest and best use, capital improvements, and maintenance over the next ten years. The Municipal Lands Master Plan addresses Town-owned, active, vacant and occupied buildings and lands.

This Municipal Lands Master Plan is necessary to reflect community goals and objectives and to formulate implementation strategies for highest and best use of Town-owned land and real estate. The plan serves as a decision-making tool to assist future development of facilities, infrastructure, and programming. Recreation in Grand Lake has a strong emphasis on use of Town-owned and operated facilities and infrastructure, Town partnerships with County, USFS, NPS, Trail Groomers, HTA and Recreation District resources, trail systems, and opportunities outside the incorporated boundaries of Grand Lake.

Grand Lake is a community that recognizes the importance of preserving and enhancing its historic, small-town character, the roots from which it grew, and preserving the natural environment in which it resides.

The Municipal Lands Master Plan is guided by previous planning initiatives. These include the recent 2020 Comprehensive Land Use Plan, in which significant public input was obtained from a wide range of local stakeholders. Other planning initiatives that influence the plan include Headwaters Trail Alliance Strategic Trails Plan (2019); Downtown Grand Lake Community Assessment (2013); Gateway Community Livability

Assessment and Recommendations Report (2014); Wayfinding Master Plan (2014); and Parks, Open Space and Trails (POST) Plan (2009).

Methodology

The Municipal Lands Master Plan was prepared using a consistent approach to all Town-owned, active, vacant, and occupied buildings and sites. The existing condition of each property was evaluated, goals and objectives developed, and future uses / planning identified.

The information included in the facility and site assessment was obtained during field investigations conducted on September 17, 2021, completed by Mundus Bishop and Anderson Hallas with support by Town staff. This information was compiled and complimented with available Town-provided documentation. Opportunities will be further reviewed and developed with town staff and during the public outreach process.

Building Assessment Methodology

- Reconnaissance-level investigation for the buildings were conducted to assess the integrity of each structure and is not an exhaustive facility conditions assessment. As such, some identified deficiencies, e.g., non-compliant accessibility items, are described in general terms.
- No destructive testing or investigation was performed.
- Structural systems and building system components such as mechanical, electrical, fire suppression, etc. were not within the scope of this review.

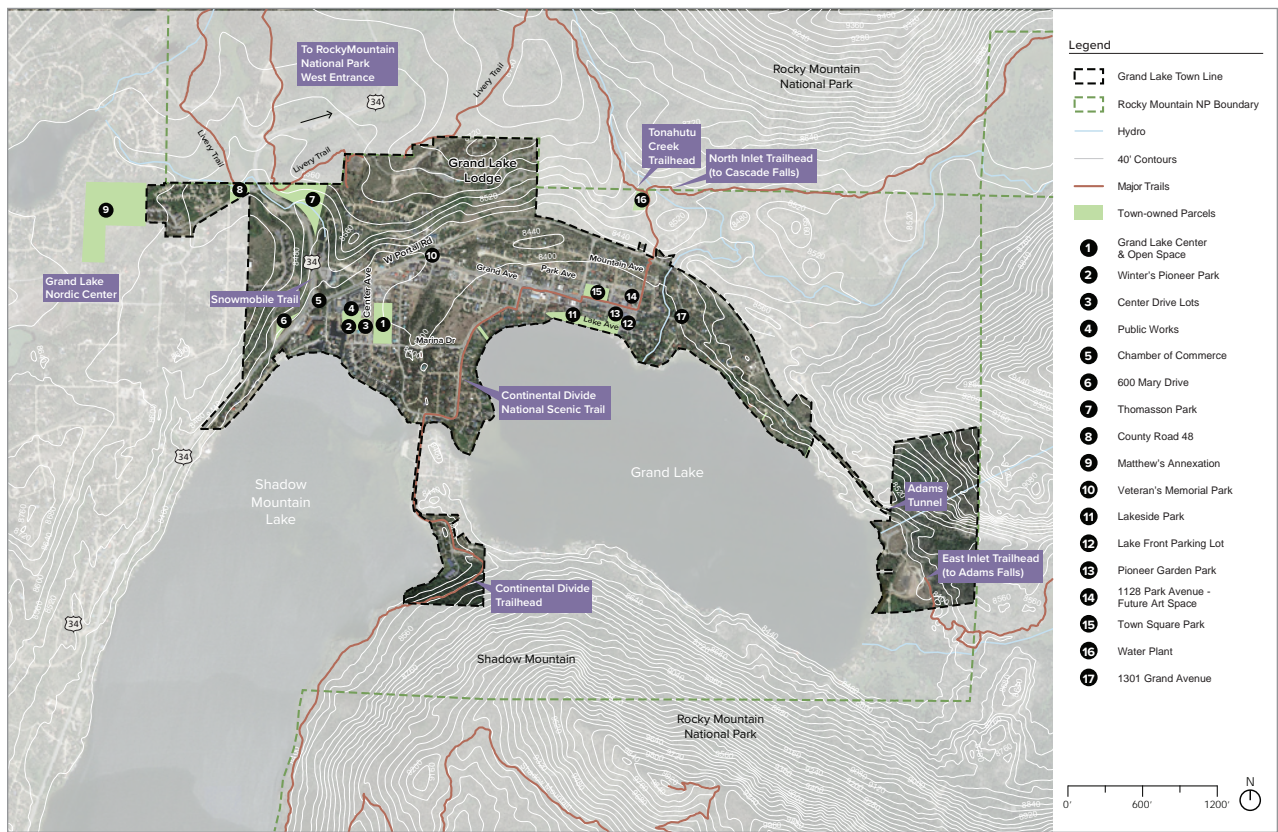


Figure 2. Context Map

Study Area

The properties addressed within the Municipal Lands Master Plan are Town-owned, active, vacant, and occupied buildings and lands. These properties were initially identified by Town staff and described in the Request for Proposals dated February 2021. The extent of review and consideration of each individual property was evaluated during the planning process with those elements and operations expected to continue without modifications were removed from further evaluation.

1. Grand Lake Center and Open Space, Winter's Pioneer Park, Center Drive Lots, and Public Works
2. Chamber of Commerce and 600 Mary Drive
3. Thomasson Park
4. County Road 48
5. Matthew's Annexation
6. Veteran's Memorial Park
7. Lakeside Park, Lakefront Parking Lot, and Pioneer Garden Park
8. 1128 Park Avenue Parking Lot — Future Art Space
9. Town Square Park (Town Hall, Community House, Pitkin Annex)
10. Trailheads



Figure 3. Planning Process

Planning Process

The Municipal Lands Master Plan was developed through a collaborative planning process involving Town staff, a steering committee representing a broad cross section of the community, the Town's Board of Trustees, Planning Commission and the Grand Lake community.

The planning process was guided by a robust community outreach that included community surveys and open houses. The outreach process reached more than 40 organizations and more than 300 participants.

Community and steering committee input guided recommendations for future uses and improvements, ensuring the Town's future efforts align with community needs and priorities in terms of programs and facilities.

Public Participation

Steering Committee

- 1 3 meetings
- 2 13 members

Public Online Surveys

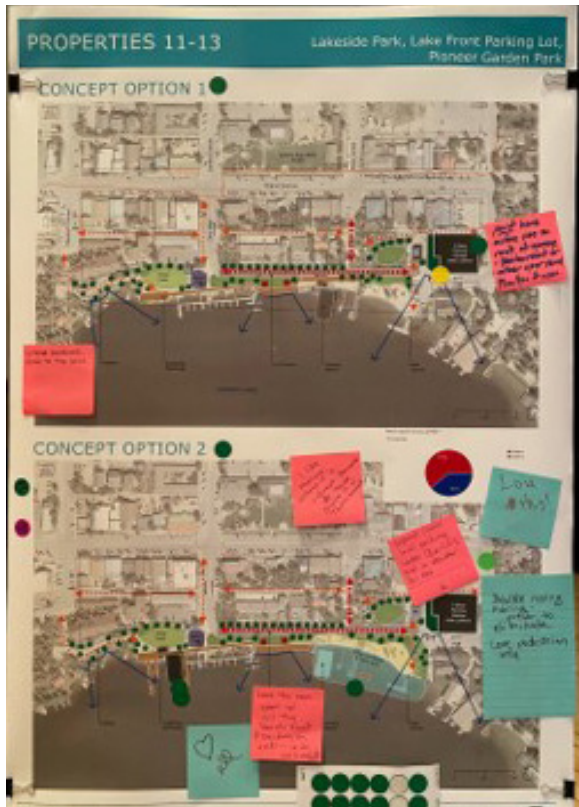
- 1 3 surveys
- 2 100-300 responses each survey

Stakeholder Survey

- 1 1 survey
- 2 40 organizations, 12 responses

Open House

- 1 1 in-person event
- 2 50 +/- attendees



Project Goals and Vision

Improve land/building use and program for recreational and operational needs.

- Guide future uses and capital improvements for the next 10-20 years.
- Preserve the authentic town character and views of Grand Lake.
- Conserve and protect natural resources
- Provide a framework for connected trails and open space and placemaking opportunities.

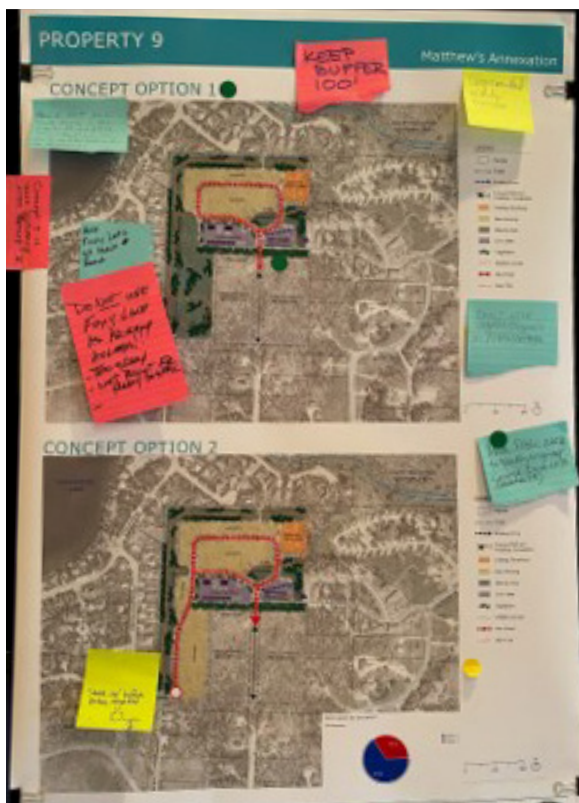


Figure 4. Master Plan Open House

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Chapter
02

Existing Condition, Analysis & Recommendations



Figure 1. Context Plan: Properties 1, 2, 3 and 4 - Grand Lake Center and Open Space, Winter's Pioneer Park, Center Drive Lots and Public Works

Overview of Municipal Lands

The Municipal Lands Master Plan addresses Town-owned, active, vacant and occupied buildings and lands. The properties include active and passive recreation sites with facilities that range from gardens, playgrounds, trails and court sports to an ice rink and boat launch, and activities such as hiking, walking, picnicking and water and ice sports. Properties include underutilized sites with opportunities for affordable housing, arts and park space, and improved maintenance and operations for the Town. Other opportunities include a Town gateway and an improved lakefront. The Municipal Lands Master Plan guides future decisions regarding highest and best use, capital improvements, and maintenance over the next ten years for all the properties.

Properties 1, 2, 3 & 4: Grand Lake Center and Open Space, Winter's Pioneer Park, Center Drive Lots and Public Works

Grand Lake Center and Open Space

Location and Description

Grand Lake Center and Open Space is located on a 4.48 acre parcel at west end of Grand Lake between Shadow Mountain Drive, Center Drive, and Marina Drive. Grand Lake Center and Open Space consists of a community center building (formerly an Elementary School), modular buildings used for lease space, a surface parking lot, and open space to the north. The open space was formally a school yard with paved surfaces for tennis and basketball, bleachers, playground, and open field. Play equipment and paved surfaces are in fair to poor condition and outdated. The site is relatively flat. The open field is in fair condition consisting of a primarily dirt surface. Recent repairs include reseeding the area and turning on the existing irrigation system. An on-site parking lot includes (53) total spaces with (2) ADA spaces located near the Middle Park Health Entrance.

Site

The site has many opportunities to be integrated with the recreational and community programming of the community center.

The open space has the potential to feature multi-generational recreational programs focused on health and wellness, including play and community gathering. Initial ideas include skate park, rail park; hockey rink; dog park; new playground; pickleball courts; multipurpose ball fields; walking circuits; and outdoor hang out and social areas with fire pit and yard games.

Grand Lake Center

Grand Lake Center is a masonry and concrete building built as an elementary school and subsequently sold to the Town of Grand Lake. The structure is generally in fair to good condition with some damage observed on exterior finishes and scuppers. The interior is in fair condition with some areas improved and others remaining as originally constructed.

The structure is occupied on the west side by a medical clinic, Middle Park Health, which is fully using their portion of the building. Additional areas on the south side of the building are leased to other users. The remainder of the building includes the gymnasium (now multi-purpose room), offices, kids/teen room, and fitness rooms.

While the building systems were not evaluated within the scope of this project, staff reported that the structure can be particularly difficult to keep cool due to lack of ventilation, especially in the fitness areas.

The original construction included broad corridors and wide doorways. The majority of the doors do not possess ADA-compliant door hardware and there are some push-pull conflicts. In general, the building is more accessible than would be expected given the age of construction.

The parking lot access onto Center Drive is extremely wide and not well-defined. Future improvements and change in use should consider reducing the width of the access and providing defined points of entry to reduce the current safety hazard.

The condition of the structure, broad corridors, and extensive interior make Grand Lake Center a blank canvas that could readily be converted to several community facilities. The meeting rooms on the north side that were converted from classrooms may benefit from a stronger connection to the outdoor area to the north, allowing for indoor-outdoor activities and larger group gatherings. The large amount of open space and landscaping could provide a significant opportunity for small-group gathering and picnic spaces both north and south of the building.

Modular Buildings

The modular buildings on the west side of the property are two separate buildings placed end-to-end. The modulars are generally in poor-fair condition on the exterior. The northern modular is in noticeably more distress. Access to the interior of the buildings was not provided during the site visit so no evaluation was conducted of the interior finishes.

Both the northern and southern modulars are not ADA accessible. They lack an accessible path/route and a compliant ADA ramp.

Opportunities

If retained, the modulars could continue their current use as potential lease properties to partner agencies and others. Both are at the end of their lifespans needing extensive deferred maintenance, meaning removal and replacement is more likely. If removed, current users (Historical Society and the Water Information Network) would need to be relocated. One suggestion for relocation is into the commercial units on the Mary Drive parcel per the S.H.I.P. study found in the appendix

If removed and not replaced, this portion of the property could be reclaimed for park use, providing better access to the playground on the north.

Winter's Pioneer Park

Location and Description

Winter's Pioneer Park site is located on a 2.1-acre parcel west of the Grand Lake Center, south of the Public Works facility and north of a private marina and Sailboat Lane. The parcel was donated to the town in the 1980s with the intent to preserve the land for public recreational uses. Currently is used for town storage for snow, boulders and other materials. The site is underutilized as a park and only includes a few picnic tables, a few trees, and native grasses. The northwest corner may have abandoned underground fuel or septic tank. Prominent views to the Grand Lake Estates Marina to Shadow Mountain Reservoir and mountains beyond are visible from the site.

Site

Winter's Pioneer's Park is adjacent to two town-owned parcels (Public Works, and Center Drive Lots) and a parcel within the Town's right of way provides an opportunity to connect the three sites for potential as a premier park. Its adjacency to the Grand Lake Center provides connectivity and opportunities for shared program uses. Previous planning documents proposed uses including, day-use area for picnicking; terrain park; natural play features/equipment, parking; toilets; and dog park (alternative).

Center Drive Lots

Location and Description

Center Drive lots consist of three unimproved and vacant parcels along Center Drive. The three parcels combined are ½ acre in size. The parcels are adjacent to Winter's Pioneer Park to the west and Center Drive and Grand Lake Center to the east. They are zoned commercial. The site consists of bare ground/dirt with drainage issues around Center Drive.

Site

Due to its adjacencies to Winter's Pioneer Park and Grand Lake Center and open space, the Center Drive lots have the potential to support additional indoor or outdoor space needed for adjacent public uses.



Figure 2. Precedent images

Public Works

Location and Description

Public Works site is located south of Sailboat Drive and north of Winter's Pioneer Park on the west end of Grand Lake. Public Works generally consists of a fenced yard with three pre-engineered metal buildings and an outdoor storage for materials and equipment. The eastern storage building and central workshop structure are utilized by the Town. The western storage building is used for storage by the County.

Workshop

The workshop is a pre-engineered metal building with one large single overhead door on the east side of the building. The structure has been insulated from the interior and continuing efforts to repair and maintain the structure are evident. The structure is generally in poor condition due its age and condition of the building envelope despite best efforts to maintain the structure. Impact damage to the exterior from the outdoor storage yard is apparent on the skin of the building. Based on the age of the structure, it is reaching the functional end of its life without more significant investments to rehabilitate the building.

The yard surface and much of the workshop is not ADA-compliant.

West Storage Building

West Storage Building is a pre-engineered metal building with two large overhead doors on the south side of the building. This structure is un-insulated and includes some movable shelving for interior storage of supplies. The structure is in a poor condition, similar to the workshop with impact damage to the corner of the structure from operations out in the yard. Based on its age this building is reaching the functional end of its life without more significant investments to rehabilitate the building.

The yard surface and much of the Storage Building is not ADA-compliant.

East Storage Building

The East Storage Building interior was not able to be evaluated during the site visit. The structure is of a similar age as the other two structures, but appears to be in slightly better, but still poor condition despite efforts to maintain the structure. Based on the age of the structure, this storage building is reaching the functional end of its life without more significant investments to rehabilitate the building.

The interior of this structure could not be evaluated for ADA-compliance, however the yard surrounding the building is generally not ADA-compliant.



Figure 3. Concept 1: Properties 1, 2, 3 and 4 - Grand Lake Center and Open Space, Winter's Pioneer Park, Center Drive Lots and Public Works

Recommendations

Grand Lake Center and Open Space along with Winter's Pioneer Park and Center Drive Lot are recommended to be combined into one larger open space with a site for affordable housing. This will create a memorable public space with expanded recreational facilities, parking, and improved connections. Grand Lake Center will remain a Health and Wellness community focused center, connected to the outdoors.

It is assumed Public Works will remain as the Town's maintenance and operations center in its current location for the short-term. If it is relocated, additional park uses can be provided including nature play, shelters, parking, and pedestrian corridors.

Improvements will include ADA-compliant accessibility routes and facilities. Facilities will be replaced in-kind when needed.

- 1 Health and Wellness Community Focused Park and Facility at Grand Lake Center
- 2 Nature themed Park at Winter's Pioneer Park and current Public Works site
- 3 Greenway, pedestrian connection across Center Avenue
- 4 Indoor / outdoor physical and program connections with Grand Lake Center building
- 5 Add parking at Winter's Pioneer Park and improve existing parking circulation and layout at Grand Lake Center
- 6 Right-of-way Improvements / Streetscape



Figure 5. Existing Condition: Properties 5 & 6 - Chamber of Commerce and 600 Mary Drive.

Properties 5 & 6: Chamber of Commerce and 600 Mary Drive



Figure 6. Precedent images

Chamber of Commerce

Location and Description

Chamber of Commerce site is located on a 0.35-acre parcel at 14700 US Highway 34. Chamber of Commerce site is strategically located at the junction of US Highway 34 and West Portal Road. The site includes a two-story building that houses Visitor Center and Chamber of Commerce. Town staff has determined the building's location, character, and current use as a welcome center and Chamber of Commerce office is the preferred use. No building or site evaluation was desired. There are 10 parking spaces with 1 ADA-compliant space.

600 Mary Drive

Location and Description

600 Mary Drive is a 1.17-acre vacant parcel north of US Highway 34 on the west end of Grand Lake. 600 Mary Drive site is zoned for Planned Development. Directly north of the site is single family residential. The site consists of bare ground and native grasses. It has (14) water taps.

Site

Located along the US 34 highway corridor and proximity to West Portal Road, the site is the gateway into downtown. This parcel has exceptional visibility and access for a mixed-use, multi-family and/or commercial development or for a town facility, e.g., a visitor center or parking/transportation hub (shuttle, rickshaw, bikes, scooter etc.).

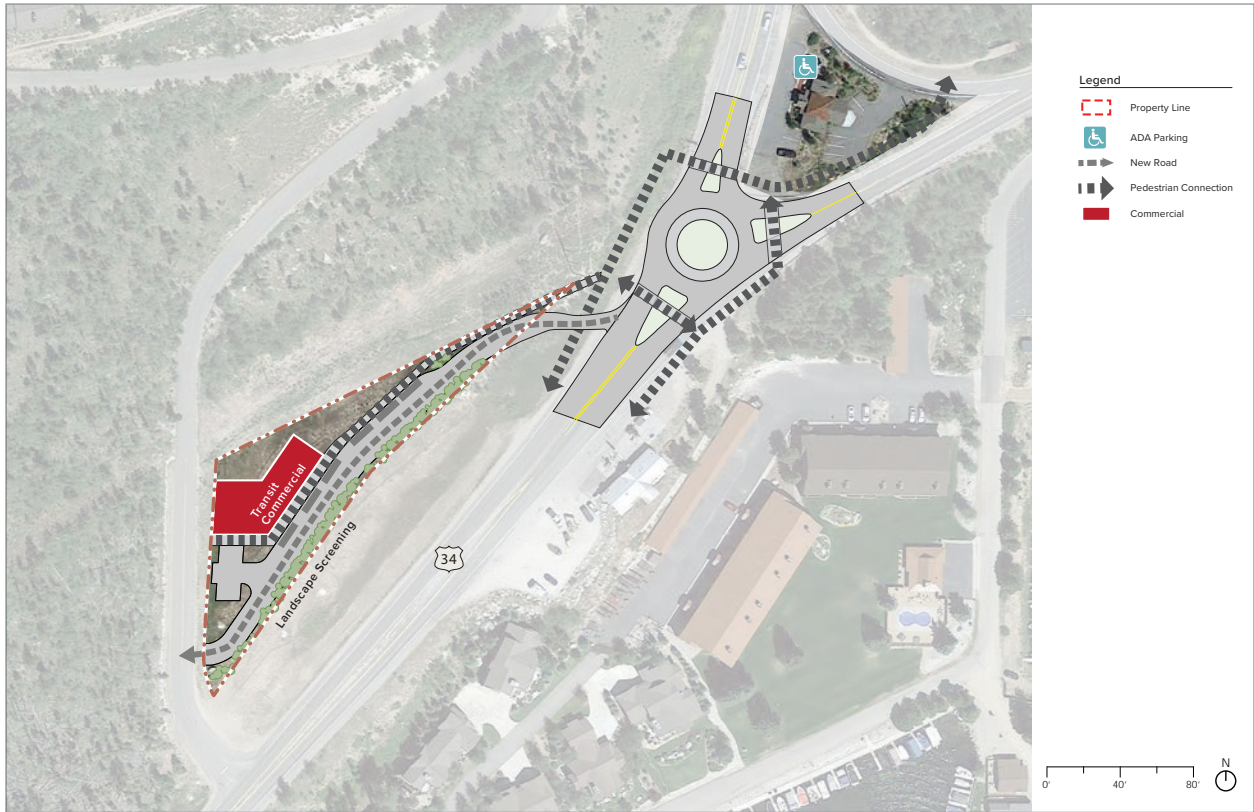


Figure 7. Concept 1 Transit Hub



Figure 8. Concept 2 Housing

Recommendations

This site is recommended to be improved to serve as the Town of Grand Lake's gateway. Improvements may include a roundabout to provide better vehicular and pedestrian circulation and development of the 600 Mary Drive property for either a Town use such as a future transportation center or for affordable housing.

- ① Roundabout with clear access and circulation with gateway feature
- ② Safe pedestrian/bicycle connections and crossings
- ③ Transportation Hub / Mixed Use on 600 Mary Drive (parking / bus service / visitor info)
- ④ Wayfinding / signage

A site specific analysis and planning study - S.H.I.P Pre-Development Assistance - Grand Lake was conducted in Fall 2022, see appendix. This study provides more detailed recommendations for the development of this site and it's future potential uses.



Figure 10. Property 7: Thomasson Park Existing Condition



Figure 9. Concept: Property 7 - Thomasson Park



Figure 11. Precedent images

Property 7: Thomasson Park

Thomasson Park

Location and Description

Thomasson Park is an approximately 8-acre site adjacent to the Rocky Mountain National Park and US Highway 34. Thomasson Park is a sloped open space with prominent views, wildlife habitat and native vegetation. The site consists of lodge pole pines and wetland vegetation along the Columbine Creek. A multi-purpose aggregate trail allows snowmobile travel, connecting town to RMNP and National Forest.

Recommendations

Due to its natural resources and wildlife habitat the site will remain a natural area with year-round passive recreation opportunities. Previous planning documents recommended the wetland area to be restored and enhanced with raised boardwalks and lookouts, interpretative signage and a nature center. Additionally non-motorized trails and connections for pedestrians were recommended. The northeast corner of the park is reserved for a future cemetery.

Improvements to Thomasson Park will provide a balance of trails and passive recreation for all seasons, and measures to protect it as an important natural area.

- 1 Multi-seasonal trail connection
- 2 Improve trail surfacing for pedestrian / bicycle
- 3 Add boardwalks w/ interpretive signage
- 4 Outdoor gathering space / picnicking
- 5 Add observation/viewing areas to landscape and wildlife
- 6 Restore wetland
- 7 Improve access and trail connections / signage



Figure 13. Property 8, County Road 48 Existing Condition



Figure 12. Concept: Property 8 - County Road 48



Figure 14. Precedent images



Property 8: County Road 48

County Road 48

Location and Description

County Road 48 consists of 8 acres of open space and is located between Sloopy's restaurant to the east, Elk Creek Campground to the west and RMNP to the north. It is an undeveloped site with wildlife habitat and lodge pole trees, meadows, and wetlands. The snowmobile trail connection from National Forest to downtown bisects the site in the winter months.

Recommendations

Due to its rich natural resources, past planning documents have recommended the site to remain in its natural state. Improvements include a multi seasonal, non-motorized trail and improved connection from Columbine Lake Subdivision, Thomasson Park and to downtown district.

- 1 Multi-seasonal trail connection
- 2 Improve surfacing for pedestrian / bicycle
- 3 Add picnicking areas
- 4 14' Wide Engineered Boardwalk to accommodate pedestrians, snowmobiles and spring run-off. Interpretive signage integrated with boardwalk
- 5 Restore wetland
- 6 Add observation / viewing areas to landscape and wildlife
- 7 Trail head with signage and parking



Figure 15. Existing Condition: Property 9 - Matthew's Annexation

Property 9: Matthew's Annexation

Matthew's Annexation

Location and Description

The 21-acre parcel was recently purchased by the Town from a private owner. It is located northwest of the downtown core with access from Foxy Lane and Mad Moose Lane. The 21-acre parcel is a mostly undeveloped property on the northwest side of Grand Lake. The site has varied topography with rock outcroppings, meadows, pine forest, and felled logs with habitat and corridors for wildlife, most notably moose. A highpoint offers 360 views of the surrounding mountains.

The site borders Columbine Lake Country Club residential community and Rocky Mountain National Park to the north. A dirt road accesses three structures on the north side of the property. The structures on the site are clustered on the north side and consist of a single-family home, bunk house, and garage. In addition to the structures, outdoor storage of materials were purchased with the property along with additional Town outdoor storage on the east side of the site near the entry off Mad Moose Lane. Additional entrance and egress to the south will be built by 2025 due to an annexation agreement with the private owner of the 9 acres to the south and east of the Matthew's property.

Site

The site is currently used for boat storage for the Town and seasonal employee housing.

Single-Family Home

The exterior of the single-family home is in good condition. Town staff advised that the structure included plumbing facilities that were tied into a septic system that was allowed under a variance. Access to the interior of this structure was not possible during the field reconnaissance. The exterior of the structure was evaluated for signs of distress.

The interior of the structure was not evaluated for ADA-compliance however the site, approach, and deck do not comply with ADA.

Based on the character of the building and its location these structures would be most readily used for residential purposes. Given the challenge of finding affordable local housing the Town may want to consider the use of these properties as workforce housing.

Bunkhouse

The exterior of the bunkhouse is in good condition.

The interior of the structure was not evaluated for ADA compliance however the site, approach, and entry do not comply with ADA.

Based on the character of the building and its location these structures would be most readily used for residential purposes. Similar to the main house, the challenge of finding affordable local housing the Town makes this a contender for use as workforce housing.

Garage

The exterior of the garage is in good condition with the exception of damage to the north side of an addition to the Garage which has significant structural damage.

The interior of the structure was not evaluated for ADA compliance however the site, approach, and deck do not comply with ADA.



Figure 16. Preferred Concept: Property 9 - Matthew's Annexation

Recommendations

Town service buildings such as Public Works and/or storage could be relocated to this site and expanded. The site could also support affordable housing development. Alternatively, the Town could subdivide the property and sell the residential portion to provide additional funding for Town projects. Other improvements could include roads and trail connections. It is also recommended to keep a 100-foot buffer for wildlife, single track multi-use trails, disc golf, cross-country trails.

- 1 Affordable Housing / Employee Housing
- 2 Reuse of existing house and structures
- 3 Private/Public partnerships
- 4 Sale of parcels in order to fund other projects
- 5 Continued use as Storage Area for town-owned boats
- 6 Public Works Relocation
- 7 Ecological Restoration
- 8 Observation/viewing areas to landscape and wildlife
- 9 100' easement for wildlife migration, open space, buffering adjacent properties and trails



Figure 17. Precedent images



Figure 18. Property 10: Veteran's Memorial Park Existing Condition



Figure 19. Preferred Concept: Property 10 - Veteran's Memorial Park



Figure 20. Precedent images

Property 10: Veteran's Memorial Park

Location and Description

Veteran's Memorial Park is an ½ -acre open space parcel bounded by West Portal Road to the north, Grand Avenue to the south and Haskell Street to the east.

Site Summary

Veteran's Memorial Park is a gateway into the downtown district. The site consists of open lawn with areas of gardens, shrubs and a large tree. A perimeter wood fences surrounds the parcel. A few picnic tables and a trash receptacle are provided. Veteran's Memorial Park seems like an island due to being bound by three roads.

Recommendations

Improved access and crosswalk connections, and additional park amenities, including signage and port-o-pot, could improve the park identity and neighborhood use. A Veteran's Memorial has been proposed for this park.

- 1 Maintain as a memorial-focused park with open lawn space
- 2 Enhance Gateway to Downtown
- 3 Increase seating / picnicking
- 4 Create a bermed landscaped edge along W. Portal Road
- 5 Add shade trees
- 6 Add safe pedestrian crossings
- 7 Extend Grand Avenue Boardwalk to park.

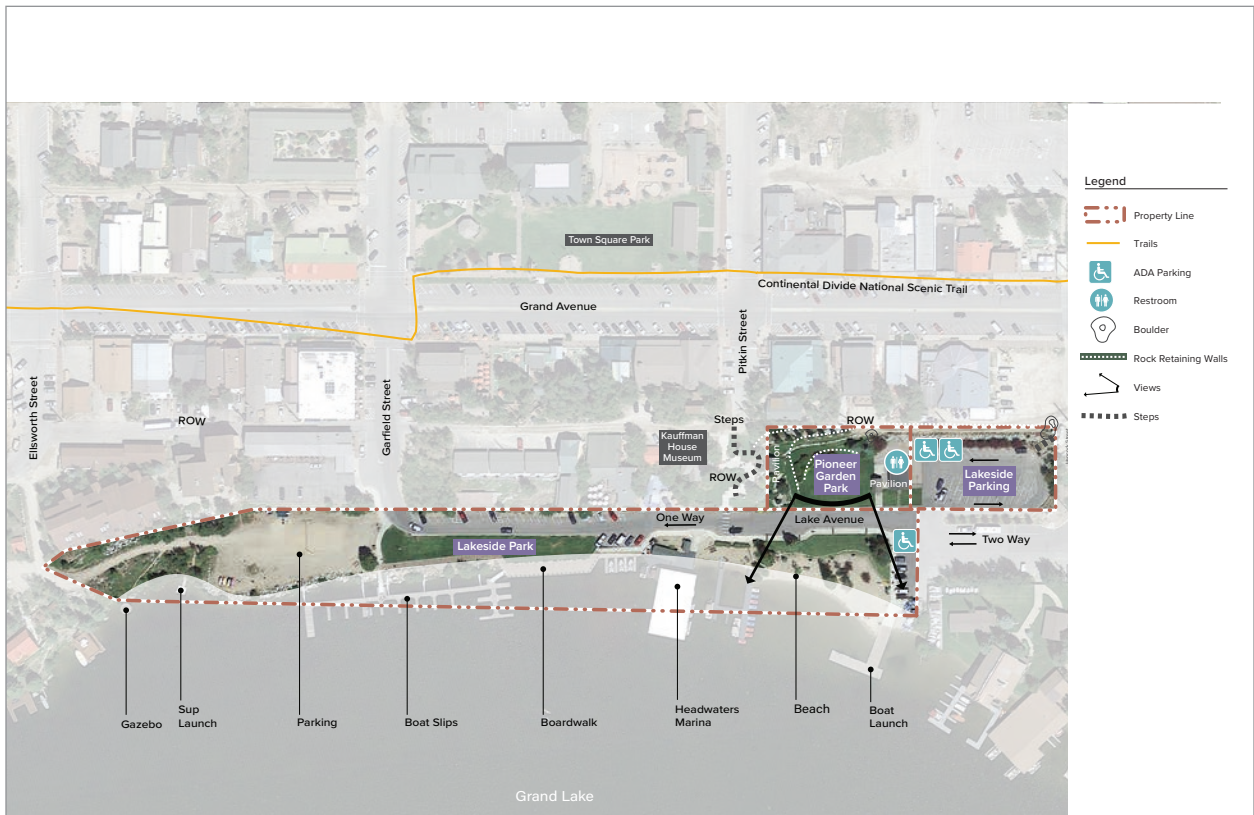


Figure 21. Property 11, 12, and 13 Existing Condition

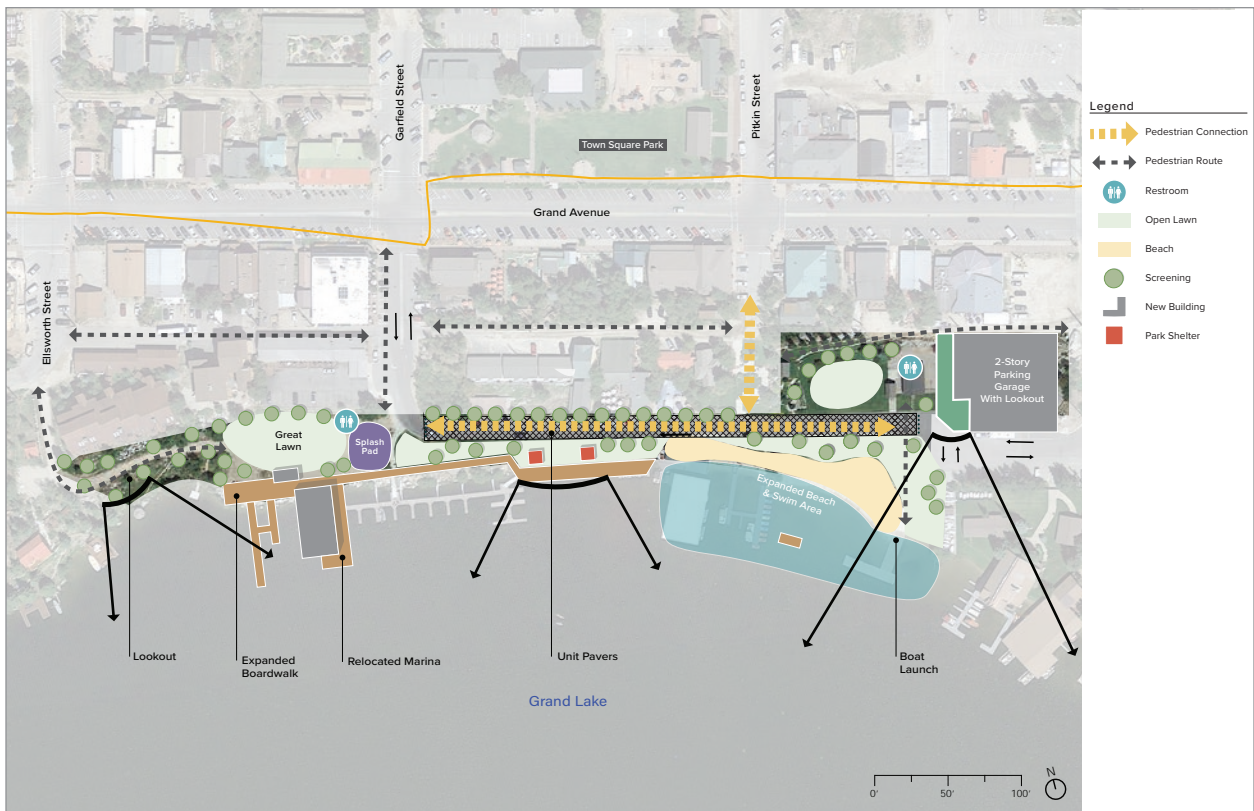


Figure 22. Preferred Concept: Property 11, 12, and 13 - Lakeside Park, Lake Front Parking Lot and Pioneer Garden Park

Property 11, 12 and 13: Lakeside Park, Lake Front Parking Lot and Pioneer Garden Park

Lakeside Park

Location and Description

Lakeside Park is located along 3.5 acres of north shore of Grand Lake, Blocks 12-16, Block 4. The linear park extends from Hancock Street to the east and Ellsworth to the west and borders Lake Avenue to the south. Lakeside Park consists of a series of recreational facilities, waterfront amenities and park spaces. The west side is mostly undeveloped. A wood gazebo is in a secluded location at the park's west end. A gravel path connects the gazebo with a SUP launch area and open gravel parking lot. The center area includes boat slips, a boardwalk with a grassy park and the Headwaters Marina. The east end consists of a boat launch for kayaks and SUPs, a sandy beach and small lawn area. Parking is limited adjacent to the park and consists of two ADA-compliant spaces. The Lakeside parking lot is north of the Lakeside Park.

Lakeside Parking Lot

Location and Description

Lakeside Parking Lot is located on an ½-acre parcel north of Lake Avenue, west of Hancock Street and east of Pioneer Park. The site consists of an asphalt parking lot with (38) spaces, including (2) ADA spaces and (2) EV charging stations. The vehicular circulation is one way with diagonal spaces. Two oversize spaces are in the Lake Avenue right of way. The north side includes a 15-foot height rock retaining wall. A very large granite boulder sits at the northwest corner of the parcel and the adjacent alley.

The topography of the site along with the relationship to an alley on the north side of the property make this site particularly suitable for use as a future parking structure that would allow the top deck to be accessed from the alley and the lower deck to be access off Lake Avenue.

Pioneer Garden Park

Location and Description

Pioneer Garden Park is located on an ½ -acre open space parcel west of the Lakeside parking lot and north of Lakeside Park. Pioneer Garden Park consists of an open lawn with additional terraced lawns and gardens. A series of natural rock retaining walls occupy the perimeter. Pioneer Garden area is planted with a variety of perennials that highlight European and Asia species originally were planted by early settlers in Colorado mountain towns. This area is maintained by the Grand Lake Area Historical Society. Two wood pavilions with picnic tables are available to rent. One is in located in higher elevation terraced area.

Restrooms

The existing restroom is a wood frame structure with bark-skin plank cladding. The exterior of the building is in fair condition. The interior finishes and fixtures are in fair condition. Structure is in fair condition both inside and out.

The ramp on the north side of the structure is not ADA compliant due to the transition at the base of the ramp and the existing drinking fountain against the south side of the building is also not ADA compliant.

Pavilions

The existing pavilions are timber structures and are in good condition. At the lower pavilion a ramp is provided from the restrooms to the pavilion, however circulation through the pavilion is not possible when picnic tables are present.

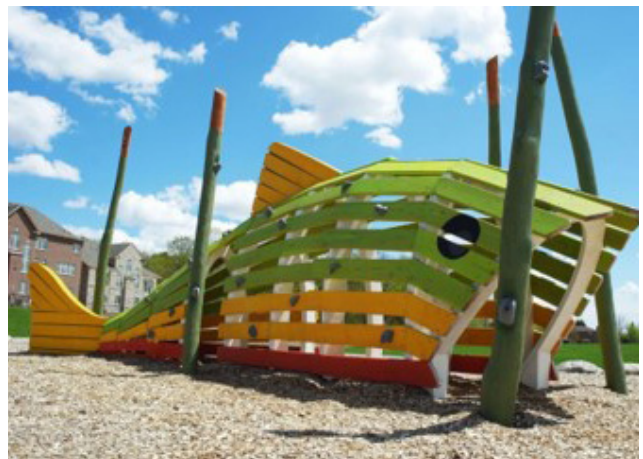


Figure 23. Precedent images



Figure 24. Lake Avenue Shared Street or Pedestrian Only Concepts



Recommendations

Lakeside Park with the adjacent Pioneer Park, Lakeside Parking and Lake Avenue has an opportunity to be a premier waterfront park. Reorganizing vehicular circulation and capitalizing on the Lakeside parking lot area to expand parking needs, the park can be greatly enhanced with improved pedestrian circulation, park spaces and programming. Past planning documents recommend a pedestrian oriented waterfront park – plazas, parks and promenades; limited surface parking along park; ability to close Lake Avenue for special events or peak season, i.e., removable bollards; parking structure at Lakeside Parking Lot; improved connections to Grand Avenue; and event and performance spaces.

The location at the end of Grand Avenue would allow the facility to continue to serve Lakeside Park and provide additional capacity of the businesses and uses along Grand Avenue. From atop the garage, there would be exceptional south-facing views, possibly warranting some second story space be dedicated to a viewing platform.

Pioneer Garden Park can become part of the broader vision of Grand Lake's waterfront park experience. With its adjacency to the historic Kauffman House museum, Pioneer Garden Park can further showcase pioneer culture and the history of Grand Lake.

Lake Avenue Shared Street or Pedestrian Only

Everyday

- 1 Sidewalk on northside
- 2 Parallel parking
- 3 One way travel lane
- 4 Unit pavers
- 5 Removeable bollards
- 6 Pedestrian lights
- 7 Bioswale / water quality
- 8 Clusters of aspen and evergreen trees
- 9 Expanded boardwalk

Special Events

- 1 Closed street
- 2 Farmer's market
- 3 Craft shows
- 4 Concerts

Four Season Pedestrian Oriented Waterfront Park

- 1 Increase open lawn / park space for events and community programs
- 2 Transform Lake Avenue into a Pedestrian/Shared Street
- 3 Pedestrian / bicycle connections to Grand Avenue with wayfinding signage
- 4 Safe Street Crossings
- 5 Less Street Parking – parallel only
- 6 Less Vehicular Traffic – one way lane
- 7 Expanded Boardwalk increase areas for
- 8 Improve/expand beach
- 9 Enhance landscaping and gardens with native plants
- 10 Enhance Memorials / Historic Significance at Pioneer Garden Park
- 11 Water feature / splash pad
- 12 Playground
- 13 Improve accessibility

Parking Structure

- 1 Promotes Pedestrian / bicycle use on Lake Avenue
- 2 Street parking moves to new parking structure
- 3 Two-deck levels only so that view of lake are maintained
- 4 Top deck includes sustainable measures including a potential roof top deck for pedestrians

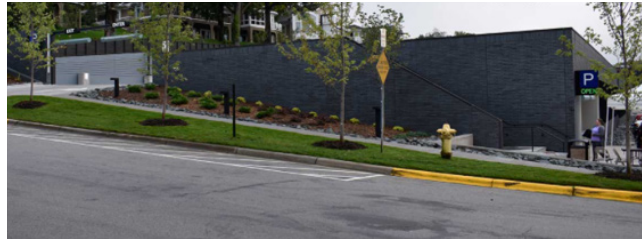


Figure 25. Parking Structure Precedent Images



Figure 26. Existing Condition: Property 14 - 1128 Park Avenue Parking Lot-Future Art Space

Property 14: 1128 Park Avenue Parking Lot-Future Art Space

Park Avenue Parking Lot-Future Art Space Location and Description

1128 Park Avenue is a 1/2-acre parcel located south of Park Avenue and west of Hancock Street. The site consists of an asphalt parking lot. The northeast corner is an existing well and requires a 50-foot protection easement.

Recommendations

The 1128 Park Avenue parcel is the potential site for Artspace, affordable live and work spaces for the creative community of Grand Lake. The current site plan includes a two-story building for 18 units, parking and outdoor plaza. The alley to the south could also be enhanced for a pedestrian connection.



Figure 27. Existing Condition: Property 15 - Town Square Park

Property 15: Town Square Park (Town Hall, Community House, Pitkin Annex)

Location and Description

Town Square Park site consists of 1.8 acres and is in the center of downtown between Grand Avenue and Park Avenue and Garfield Street and Pitkin Street.

The site generally consists of three primary structures and several secondary structures, parking and a town green with trees. Juniper Library and public restrooms are owned separately by the Grand County Library District and were not evaluated. The other two structures include Town Hall and Pitkin Annex.

Town Square Park serves as the heart of downtown for community gathering, play and special events. The site consists of a large expanse of lawn with park structures including a gazebo, information/visitor kiosk, and a large rentable pavilion. A playground and basketball court (also serves as an ice rink during the winter season) are located east of the Town Hall and Community House.



Figure 28. Precedent Images

Town Hall and Community House

The Community House is a historic community hall / theater space with a contemporary addition to the north housing the Town Hall offices and Board Room. The building is generally in fair-good condition for both interior and exterior elements.

Town Hall has a number of ADA limitations related to the approach and push-pull clearances throughout the building. Particular attention should be paid to the ramp at the front entry to ensure compliance with ADA standards.

Town Hall addition includes space on a second floor that was constructed but never fully finished. This area appears to have been temporarily used as dressing rooms for the theater. If this area was to be finished for office use, it would be important to consider building code and ADA limitations related to what uses are placed on the second floor and for the egress from the second floor to be upgraded.

ADA elevators are not required in facilities under three stories or with fewer than 3000 square feet per floor. Any uses on the second floor would be required to not be public-facing and have equal assessable duplicates on the first floor (e.g., office types). All common facilities such as conference rooms, print/copy areas, and other

similar uses would need to remain located on the first floor or be duplicated upstairs. An elevator or LULA (Limited-use Limited-access elevator) could be installed on the eastern façade to provide accessible access. Any such alteration to the exterior of the building should be carefully considered as it relates to the historic community hall.

The current exit door from the large conference room on the east side of the building swings into the required exit corridor for the egress stairs. Prior to finishing and occupancy of the second floor, this life-safety conflict would need to be resolved. In addition to this, further code evaluation will be necessary depending on the occupant load of the proposed uses which may require a second means of egress.

Based on the location of the property, proximity to existing civic facilities, and historic use, this structure appears to be most suitable to continue Town Government and related community functions. The second floor could be either finished as an expansion to town government, or this space could be finished and leased out to a partner agency or other lessee.

Pitkin Annex

The Pitkin Annex is located on the east side of the town hall parcel. At the time of this evaluation the majority of the structure housed a museum for the Troublesome Fire. The building was recently converted into a space for the Arts District.

On the south side of the building, two public restrooms are provided with a ramp leading up to them, accessed from the exterior of the building. The interior and exterior of the building are in good condition.

At the time of the field investigations, the boardwalk along Pitkin Street was being replaced. While non-compliant from an accessible standpoint during the time of the fieldwork, it is anticipated that the boardwalk will be completed to restore access.

The existing restrooms on the south side of the building are not accessible. While a ramp is provided required clearances are not provided at the restrooms.



Figure 29. Precedent Images



Figure 30. Preferred Concept: Property 15 - Town Square Hall

Recommendations

Town Square Park has the potential to improve overall pedestrian circulation and site organization of passive, active uses and community gathering and event uses. Due to the recent Park Avenue improvements, the location of the playground and basketball court (ice rink) could be reevaluated. The playground is in good condition but reaching the 20-year life cycle. Past planning documents recommended other improvements including defining park edges with plantings and an outdoor fireplace near the Heckert Pavilion.

The site could be a location for a pick up/drop-off spot for regional buses (from Winter Park or Rocky Mountain National Park).

Civic / Downtown Park

- 1 Update Courts/Ice Rink space
- 2 New Playground w/ Grand Lake Character
- 3 Increase outdoor gathering space / Seating / Picnicking Space
- 4 Encourage vendors and special events
- 5 Provide outdoor lawn games
- 6 Consider permanent stage
- 7 Define park edges and circulation with new walk connections and landscaping
- 8 Improve pedestrian/bicycle connections
- 9 Wayfinding / signage

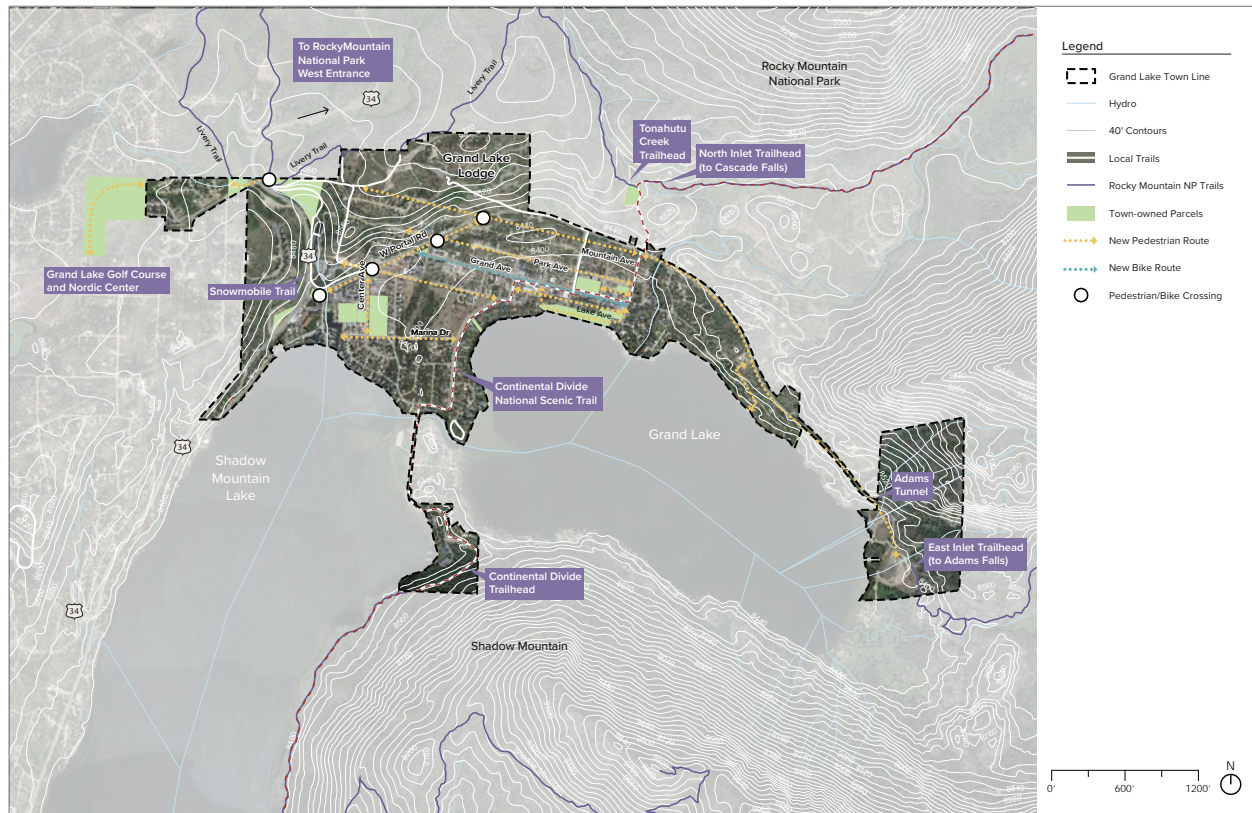


Figure 31. Trails and Connections

Trailheads

Continental Divide National Scenic Trail

Location and Description

The CDT is a 3,100 mile-trail traveling from Mexico and Canada through Montana, Idaho, Wyoming, Colorado, and New Mexico. It travels directly through Grand Lake and is the only incorporated town on the CDT trail, entering the town from the south over the Jericho Bridge, traveling north through town in a zigzag pattern, and then entering Rocky Mountain National Park.

East Inlet Trailhead

Location and Description

East Inlet Trail another Rocky Mountain National Park Trail that runs into Grand Lake. This trail leaves town from the East Inlet Trailhead, which is located at the far eastern end of Portal Road. The East Inlet Trail follows the East Inlet and ends at Spirit Lake and Adam's Falls, inside Rocky Mountain National Park.

Tonahutu Creek Trailhead and East Inlet Trailhead

Location and Description

Trailhead follows the same path as the CDT, north of the Tonahutu Trailhead and into Rocky Mountain National Park.

North Inlet Trailhead

Location and Description

Located directly adjacent to the Tonahutu trailhead is the North Inlet Trailhead. The North Inlet Trail travels northeast from this trailhead into Rocky Mountain National Park where it links with several other trails, including the Tonahutu Creek Trail.

Opportunities

- Wayfinding and signage
- Missing Links

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Implementation

Implementation Strategies and Priorities Matrix

*assume \$600,000 per acre for park development

Actions by Property	Project Type	Size	Capital Improvement Project	Other Revenue Sources	Budget / ROM Cost *	Short-term (1 - 5 yrs)	Mid-term (5 to 10 yrs)	Long-term (10+ years)	Notes
Properties 1, 2, 3 & 4: Grand Lake Center and Open Space, Winter's Pioneer Park, Center Drive Lots and Public Works									
	Open Space / Natural Area								
Grand Lake Center	Parks and Recreation								
	Public Building		X	Partners/Leases	TBD				
	Parks and Recreation	4.48-acre (191,664 SF)			\$ 1,800,000.00	Improve park facilities			Assumes approximately 3-acres of improvements for multi-purpose field, dog park, shelter, courts, play
Modular Buildings / Site	Public Building					Demolition		future housing	Housing
	Parks and Recreation	add SF					re-use as park site		Nature Play, open meadow
Winter's Pioneer Park	Further Investigations		X		TBD	Hazard Materials Investigations			
	Parks and Recreation	2.1-acre (91,476 SF)			\$ 1,260,000.00			Park	Picnicking, trails, day-use, nature themed play, parking, toilets
Center Drive Lots	Further Investigations		X		TBD	Rezoning to Park Use			
	Parks and Recreation	.5-acre (21,780 SF)	X		\$ 300,000.00			Park	Combined with Winter's Pioneer Park and Grand Lake Center
	Public Works	Public Building	X					Longer than 10 years	
Properties 5 & 6: Chamber of Commerce and 600 Mary Drive									
Chamber of Commerce site	Gateway	.35-acre (15,246 SF)	X						
	Transportation Hub	.35-acre (15,246 SF)	X	Public / Private Partnerships	\$6,893,835	----- Refer to CHFA Study -----			Housing Potential, Refer to CHFA Study
Property 7: Thomasson Park	Natural Area Restoration	8-acre (348,480 SF)							
	Open Space / Natural Area		X		\$ 1,500,000.00	X	X	X	boardwalk, trail surfacing upgrades, signage
Property 8: County Road 48	Natural Area Restoration	8-acre (348,480 SF)							Wetland Restoration
	Improvements		X		\$ 1,500,000.00	X	X	X	trail surfacing upgrades, signage, picnicking, observation areas, trailhead
Property 9: Matthew's Annexation	Existing Buildings	21-acre (914,760 SF)			TBD	Building and system evaluations			
	Further Investigations		X						
Single Family Home	Building		X	Public / Private Partnerships	TBD			X	Residential / workforce housing
Bunkhouse	Building		X	Public / Private Partnerships	TBD			X	Residential / workforce housing
Bunkhouse	Structure		X	Public / Private Partnerships	TBD	X		X	Storage
Site	Public Lands		X	Public / Private Partnerships	TBD	X	X	X	Trail surfacing upgrades, signage, picnicking, observation areas, trailhead
Housing	Further Investigations		X	Public / Private Partnerships	TBD	Rezoning and Proforma	Construction	X	
	Structure	4,500 SF / 3,000 SF 1.3 Acres (56,000 SF)	X	Public	\$3,300,000	Linked to development of properties 1, 2, 3, and 4.			4,500 SF Conditioned Pre-Engineered Structure, 3,000 SF Covered Storage. Does not include landscape perimeter buffer. Cost will vary significantly based on program and site requirements.
	Structure	Boat Storage 5,000 SF	X	Public / Private Partnerships	\$1,900,000	Programming Assessment	Construction	X	5,000 Conditioned Pre-Engineered Structure. Building to be verified by programming assessment, Cost will vary significantly based on program and site requirements.
Property 10: Veteran's Memorial Park									
Park	Parks and Recreation	.5-acre (21,780 SF)	X	Public / Private Partnerships	\$ 1,500,000.00	X	X	X	Seating, trees, gateway, ped crossing, boardwalk extension
Property 11, 12 and 13: Lakeside Park, Lake Front Parking Lot and Pioneer Garden Park									
Lakeside Park	Parks and Recreation	3.5-acre (152,460 SF)	X	Public / Private Partnerships	\$ 2,100,000.00			X	
Lakeside Park Parking Lot	Parks and Recreation	.5-acre (21,780 SF)	X	Partners/Paid Parking	\$ 4,900,000.00	X	X	X	+/- 20,000 per level, Two-level structure.
Pioneer Garden Park Restroom	Parks and Recreation	.5-acre (21,780 SF)	X	Public / Private Partnerships	\$ 1,000,000.00		X		
	Structure		X						Existing timber structures in good condition
	Pavilions								
Lake Avenue Shared Street	Urban Park / Waterfront Park / Further Study	Define Extents	X	Public / Private Partnerships	TBD	Further Study / Define Extents		X	
Property 14: 1128 Park Ave									
Art Space	Building			Public / Private Partnerships		In progress			
Property 15: Town Square Park									
Community House	Building / Further Investigations					Building and system evaluations			
Civic/Downtown Park	Parks and Recreation	1.8-acre (78,408 SF)	X	Public / Private Partnerships	TBD	Programming Assessment	X	X	Costs could range from \$600,000/acre for upgrades to more for special facilities such as ice rink, permanent stage and signage
Trailheads									
Wayfinding and Signage	Parks and Recreation		X		TBD	Wayfinding Plan and Signage Design			
Trail Improvements	Parks and Recreation		X		TBD	Define extent of needed improvements			

*

ROM costing is based general square foot quantities and general unit costs for budgeting. These are not bid numbers. Some costs are likely to be lower if completed by partners, staff or volunteers.

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Appendices

S.H.I.P. PRE-DEVELOPMENT ASSISTANCE

Grand Lake



FEBRUARY 2023

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INTRODUCTION

PROJECT BACKGROUND

The Town of Grand Lake owns a parcel of land at the junction of State Highway 34 and Mary Drive, just outside of Rocky Mountain National Park. As a site identified in the Grand Lake Municipal Lands Master Plan, the Town is exploring the feasibility of developing housing on this parcel that would be affordable to a range of workforce price points.

This development would conform with Town plans and is also supported by the feedback received through recent community outreach efforts. Grand Lake conducted a survey to get community and stakeholder input on what to do with the site, and a majority of the respondents indicated a preference for housing on this site over a potential transportation center, citing the need for affordable housing as the major reason.



The site is a triangular parcel, approximately 1 acre, and is located at 600 Mary Drive, adjacent to Shadow Mountain Lake.

The Town of Grand Lake applied for technical assistance through the Colorado Housing and Finance Authority’s (CHFA’s) Small Housing Innovation Program (SHIP) to help develop a concept for the site, to better understand the costs associated with a future development, and identify the next steps to create more affordable housing for the community.

CURRENT HOUSING MARKET - GRAND COUNTY

Household	Annual Income	Affordable Purchase ¹	Affordable Rent
Two people 120% AMI	\$84,600	\$292,300	\$2,115
Two people 100% AMI	\$70,500	\$243,600	\$1,763
Two people 80% AMI	\$56,400	\$194,900	\$1,410
Two people 60% AMI	\$42,300	\$146,200	\$1,058

Based on the affordability standard of households paying no more than 30% of their household income on housing costs, a two person household earning the median income could afford a monthly rent of \$1,763/month. However the 2018 Grand County Housing Needs Assessment identified that about 66% of renter households had incomes below 100% of the area median income.

PROJECT GOALS

During the site visit described below the project sponsor team identified the following goals and priorities for the project:

- 15-20 units of rental housing
- Most units should serve 80% AMI and below, with some housing available for up to 120% AMI
- Incorporate units that can serve some seasonal workers
- Style compatible with mountain setting and heavy snow load
- Incorporate view into site design, with a common area or other community amenity space
- Could accommodate future transit passthrough or roundabout
- Mixed use development

¹ Assumes a 6.15% interest rate

PROCESS

SCOPE



- Kickoff meeting/ Site visit
- Concept designs
- Design Feasibility
- Financial Feasibility
- Client Next Steps for Success

SITE VISIT

The CHFA SHIP team and project stakeholders conducted a site visit and design workshop on October 6th, 2022. The discussion covered site constraints, planning and zoning, desired outcomes, and discussion of a series of preliminary design ideas. Participants included:

- Kim White, Community Development Director
- John Murray, Planning Commission
- Steve Kudron, Mayor
- Tim Reinen, Consultant
- Jonathan Cappelli, Consultant
- Augustina Remedios, Consultant



SITE ANALYSIS

Description	Existing
Zoning	Planned Development District (PD)
Allowed Uses	TBD in PD Plan
Minimum Lot Area	No minimum lot size
Setbacks	No minimum; dependent on adequate access and fire protection
District Perimeter	Permanent open space at least 20' in width along the the Route 34 right of way
Parking	1 space/ 1 bd unit; 1.5 spaces/ 2 bd unit; 1 space/350 sf commercial

SURVEY & INFRASTRUCTURE

The Town has an As-Built Plat for the site showing the utility information, site coordinates, and elevations. The site is already equipped with 16 sewer taps, 14 water taps, as well as hydrants.

SITE CONSTRAINTS

The site has easements on two sides, one being for the Rocky Mountain National Park sewer, and the other is owned by the Colorado Department of Transportation (CDOT). Additionally, the site proximity to Route 34 may require working with CDOT to determine the need for a dedicated turn lane or other strategies to mitigate traffic turning on and off of the highway. The Town is undertaking a traffic study to better inform what may be needed to address the traffic impacts of the development.

PROPOSED PROJECT SUMMARY

Unit Type	Units	Size	Proposed Rent	Income Level
1 bed; 1 bath	4	475sf	\$908/mo	55% AMI
1 bed; 1 bath	12	475sf	\$1,322/mo	80% AMI
2 bed; 1 bath	6	950sf	\$1,586/mo	80% AMI
Commercial	N/A	1,900sf	TBD	
Total	22	15,200sf	Ann. \$348,144	

*Note: These images are for conceptual design purposes and should not be used for construction purposes

CONCEPT DESIGN





**Note: These images are for conceptual design only, and should not be used for construction purposes*



**Note: These images are for conceptual design only, and should not be used for construction purposes*



**Note: These images are for conceptual design only, and should not be used for construction purposes*

PROJECT FINANCING

PROFORMA

A proforma is an analysis used to determine the financial feasibility of a development project.

The first component of this analysis is an estimation of development costs. This is done by researching the current costs for development including ‘hard costs’ that include the physical materials that go into the building and the construction labor, and ‘soft costs’ which include permitting costs and the fees of professionals such as architects and engineers who are needed to ensure a structurally sound project.

The second component of the proforma is a forecast of the revenue that can be generated by the development and the operating expenses that will be incurred annually once the project is up and running. There are several ways to approach this, but knowing the goal of this development is to create housing that is affordable to local residents, the anticipated rent amounts for the residential units are set based on the Colorado Housing and Finance Authority’s 2022 Maximum Rent Tables based on the area median income for Grand County. Operating expenses are forecasted based on other projects with similar characteristics.

Together, these inputs illustrate how much of the project can be financed through a conventional loan and how much of a gap remains between the development costs and the identified sources of funding. Once it is clear how much additional money is needed, the project developer can begin looking for other funding sources in the form of grants, loans, or tax credits.

600 MARY DRIVE ASSUMPTIONS

USES AND SOURCES OF FUNDS		
Uses of funds		
Acquisition Costs	-	Purchase price for the land and existing units
Site Improvements	\$330,00	Grading, parking, & drainage
Construction	\$4,180,000	\$275/sf
Professional Fees	\$313,500	Estimated @7.5% of hard costs
Construction Finance	\$195,920	6% @ 60% accrual over 1 year; 65% LTC
Permanent Finance Loan Orig.	\$29,400	Estimated @ 1% of loan amount
Soft Costs	\$1,522,400	\$100/sf
Developer Fee/Profit	\$171,072	3% of hard and soft costs
Reserves	\$157,720	6 mo. of expenses and debt; 350/unit in replacement reserves
Total Development Expenses	\$6,893,835	
Sources of Funds		
First Mortgage	\$2,940,000	4%; 40 year Amortization; DSCR 1.16
Second Mortgage	-	
DOH Grant	\$2,200,000	\$100,000/unit
Town Affordable Housing Fund	\$143,000	Covering water taps
Total Sources	\$5,283,000	Gap - \$1,610,835 Per Unit Gap - \$73,220

Operations		
Annual Rental Income	\$348,144	75% AMI; not inclusive of commercial rent
Vacancy Rate	7%	Per CHFA guidelines for multifamily; if fewer than 10 units this increases to 10%
Other income	\$100	Anticipated application fees
PUPA OpEx	\$6,936	Annual operating expenses/unit

FINANCING

Because the planned development is modeled with rents affordable to the local workforce, the project can finance approximately 40% of the overall development costs, the balance of project costs will need to be funded through grants and philanthropy.

POTENTIAL SOURCES

There are several options to fill the gap between the development costs and the available financing. Items with asterisks are currently modeled in the proforma:

- Colorado Division of Housing grants - \$100,000/unit; for a total of \$2,200,000*
- Grant Funds from HB22-1304 Transformational Affordable Housing, Homeownership, and Workforce Housing Grant Program
- Funding through Proposition 123
- Philanthropic funds through local, regional or state fundraising
- The development site is in an area eligible for USDA Multi-Family Housing Direct Loans which can be used as an alternative to conventional financing
- Colorado Housing and Finance Authority also provides competitive loans for housing in small rural communities

A more detailed description of each funding source and application steps are listed in the Grand Lake Funding Map.

ACTION ITEMS/ NEXT STEPS

OVER THE NEXT YEAR, THE FOLLOWING ACTION STEPS ARE RECOMMENDED:

- Host a community meeting to gather feedback on the preliminary design concept.
- Determine project roles:
 - a. Who will be the applicant and guarantor for funding?
 - b. Who will lead development work and oversight of a general contractor?
 - c. Who will lead tenant/buyer eligibility, selection, and contacting?
 - d. Who will manage the rentals for the long term?
 - e. Assign a project manager/owner’s representative to coordinate the project and keep momentum.
- Further explore and confirm funding sources, including CHFA, Colorado Division of Housing, Colorado Health Foundation, ARPA, Colorado Trust, and Rural Philanthropy.
- Create a tenant selection plan in coordination with local government entities and the Colorado Division of Housing. Examples from peer communities such as Gunnison and Basalt can help to inform this process.
- Research prefabrication, in-kind donations of labor and materials, and other cost-saving measures to address high construction costs.
- Continue to refine the financial projections.
- Apply to the Colorado Division of Housing for grant funding.
- Apply to lenders for construction and permanent loans.
- Select a contractor through a competitive process

YEAR 2

- Construct the project.
- Coordinate lease-up to eligible households.

ACKNOWLEDGMENTS

- Kim White, Community Development Director
- John Murray, Planning Commission
- Steve Kudron, Mayor
- Margie Joy, Community Relationship Manager, Colorado Housing and Finance Authority
- Mary Coddington, Principal, Cappelli Consulting
- Augustina Remedios, Associate, Cappelli Consulting
- Jonathan Cappelli, Principal, Cappelli Consulting
- Tim Reinen, Principal, Reinen Consulting
- Willa Williford, Principal, Williford LLC
- James Roy II, Principal, Urbanity Advisors
- Briana Roy, Office Manager, Urbanity Advisors
- Cheney McConnell, Associate, Urbanity Advisors

Town of Grand Lake
Municipal Lands

Master Plan

August, 2024



Request for Board Action

Meeting Date: 8/26/2024

Agenda Item No: 10B	Department: Administration	Presenter: Patterson
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ITEM:

Butler Snow Engagement as Special Counsel for General Financing Advice

BACKGROUND:

As the Town moves forward with the Space to Create project, there will be a need for legal counsel that focuses on financing of the project as well as formulation of a housing authority. Butler Snow is commonly considered one of the preeminent firms in Colorado for such counsel. Kim Crawford has worked with the Town prior. The engagement letter provided states the scope of services to, "...likely include providing the Town legal advice in a variety of municipal law areas including those related to public finance, elections and compliance with Article X, Section 20 of the Colorado Constitution, and advice relating to the Town's Housing Authority..."

FISCAL NOTE

The hourly rates for the lawyers who may work on Town matters are as follows:

Attorney	Billing Rate	Discounted Rate
Kim Crawford	\$715	\$610
Dalton Kelley	\$430	\$370

Fees will be capped at \$7,500 unless Butler Snow receives further approval from the Town Manager. Initial costs will be absorbed by the Town general fund (10-415-351). However, once the Town receives the expected grant money for the Space to Create project, attorney fees will be reimbursed by those funds.

STAFF RECOMMENDATION

Approve

SUGGESTED MOTIONS

I make a motion to approve/deny the August 19th letter for Butler Snow Engagement as special counsel for general financing advice.

BUTLER | SNOW

August 19, 2024

Town of Grand Lake
1026 Park Avenue
Grand Lake, Colorado 80447

Attn: Guy Patterson, Town Manager

Re: General Financing Advice

Dear Guy:

This letter is to confirm our engagement as special counsel to the Town of Grand Lake, Colorado (the “Town”) in connection with various municipal law issues for which you may request our assistance as described below. This letter sets forth the role we propose to serve and the responsibilities we propose to assume as special counsel to the Town in connection with this engagement.

Scope of Services

We understand our employment will include those matters requested by you and will likely include providing the Town legal advice in a variety of municipal law areas including those related to public finance, elections and compliance with Article X, Section 20 of the Colorado Constitution, and advice relating to the Town’s Housing Authority. Our services do not include financial advice to the Town. Our services as special counsel to the Town are limited to those contracted for explicitly herein and the execution of this letter by the Town constitutes an acknowledgment of those limitations.

Personnel

Kim Crawford and Dalton Kelley will be principally responsible for the work performed by Butler Snow LLP on your behalf and he will report to and take direction from you, as Town Attorney. Where appropriate, certain tasks may be performed by other attorneys or paralegals. At all times, however, Kim will coordinate, review, and approve all work completed for you.

Attorney-Client Relationship

In performing our services as special counsel, the Town will be our client. We will represent the interests of the Town, respectively, rather than the Board of Trustees, individual Trustee members, or the Town’s employees.

1801 California Street
Suite 5100
Denver, CO 80202

KIMBERLEY K. CRAWFORD
720.330.2354
kim.crawford@butlersnow.com

T 720.330.2300
F 720.330.2301
www.butlersnow.com

Town of Grand Lake
August 19, 2024
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Conflicts of Interest

Before accepting any new business, the Colorado Rules of Professional Conduct (the “Rules”) require us to evaluate whether there exist any ethical constraints to representing the Town or the Authority. We have completed a conflicts check within our firm and have found no current conflict between the Town and our existing clients.

Financial Arrangements

Butler Snow will invoice you each month for our work based upon the time we spend on this matter. Butler Snow’s rates for the work by its attorneys and legal assistants vary based on the experience and expertise of the individuals involved. Typically, we adjust these rates at year-end to reflect changing economic conditions. If the firm increases rates during this engagement, we will provide written notice of those changes. The Rules require that the basis or rate of legal fees be communicated to the client in writing. The hourly rates for our lawyers who may work on Town matters are set forth below:

Attorney	Billing Rate	Discounted Rate
Kim Crawford	\$715	\$610
Dalton Kelley	\$430	\$370

Our fees will be capped at \$7,500 unless we receive further approval from the Town Manager.

In addition, this letter authorizes us to incur expenses and make disbursements on behalf of the Town, which we will include in our monthly invoice. Disbursement expenses will include such items as travel costs, photocopying, deliveries and other out-of-pocket costs.

Document Retention

Butler Snow maintains its client files electronically. We do not keep separate paper files. We will scan documents you or others send to us related to your matter to our electronic file for that matter and will retain only the electronic version while your matter is pending. Unless you instruct us otherwise, once such documents have been scanned to our electronic file, we will destroy all paper documents provided to us. If you send us original documents that need to be maintained as originals while the matter is pending, we ordinarily will scan those to our client file and return the originals to you for safekeeping. Alternatively, you may request that we maintain such originals while the matter is pending. If we agree to do that, we will make appropriate arrangements to maintain those original documents.

Unless you instruct us otherwise, once our work on this matter is completed, we will designate your file as a closed file on our system and will apply our document retention policy then in effect to the materials in your closed file. At that time, we ordinarily will return to you

Town of Grand Lake
August 19, 2024
Page 3

any original documents we have maintained in accordance with the preceding paragraph while the matter was pending. Otherwise, we will retain the closed file materials for our benefit and subject to our own policies and procedures concerning file retention and destruction. Accordingly, if you desire copies of any documents (including correspondence, e-mails, pleadings, contracts, agreements, etc.) related to this matter or generated while it was pending, you should request such copies at the time our work on this matter is completed. A more complete notice of Butler Snow's Record Retention and Destruction Policy for Client Files, which also will be applicable to this Engagement, is attached as Exhibit A and incorporated herein by reference.

Termination of Engagement

Upon completion of our services as outlined in this letter, our responsibilities as special counsel will terminate and our representation of the Town and the attorney-client relationship created by this engagement letter will be concluded. Should the Town seek other, additional legal services, we would be happy to discuss the nature and extent of our separate engagement at that time.

We are pleased to have the Town as our client and look forward to a mutually satisfactory and beneficial relationship. If the foregoing terms are acceptable to you, please so indicate by having the appropriate individual execute a copy of this letter for the Town and then return the executed copy to me. Thank you.

BUTLER SNOW LLP

By: *Kevin Clagd*

Accepted and Approved:

TOWN OF GRAND LAKE, COLORADO

By: _____

Title: _____

Date: _____

KKC/jw
Enclosures

Town of Grand Lake
August 19, 2024
Page 4

Exhibit A

**NOTICE TO CLIENTS OF BUTLER SNOW'S
RECORD RETENTION & DESTRUCTION POLICY FOR CLIENT FILES**

Butler Snow maintains its client files electronically. Ordinarily, we do not keep separate paper files. We will scan documents you or others send to us related to your matter to our electronic file for that matter and will ordinarily retain only the electronic version while your matter is pending. **Unless you instruct us otherwise, once such documents have been scanned to our electronic file, we will destroy all paper documents provided to us.** If you send us original documents that need to be maintained as originals while the matter is pending, we ordinarily will scan those to our client file and return the originals to you for safekeeping. Alternatively, you may request that we maintain such originals while the matter is pending. If we agree to do that, we will make appropriate arrangements to maintain those original documents while the matter is pending.

At all times, records and documents in our possession relating to your representation are subject to Butler Snow's Record Retention and Destruction Policy for Client Files. Compliance with this policy is necessary to fulfill the firm's legal and ethical duties and obligations, and to ensure that information and data relating to you and the legal services we provide are maintained in strict confidence at all times during and after the engagement. All client matter files are subject to these policies and procedures.

At your request, at any time during the representation, you may access or receive copies of any records or documents in our possession relating to the legal services being provided to you, excluding certain firm business or accounting records. We reserve the right to retain originals or copies of any such records or documents as needed during the course of the representation.

Unless you instruct us otherwise, once our work on this matter is completed, we will designate your file as a closed file on our system and will apply our document retention policy then in effect to the materials in your closed files. At that time, we ordinarily will return to you any original documents we have maintained in accordance with the preceding paragraph while the matter was pending. Otherwise, we will retain the closed file materials for our benefit and subject to our own policies and procedures concerning file retention and destruction. Accordingly, if you desire copies of any documents (including correspondence, e-mails, pleadings, contracts, agreements, etc.) related to this matter or generated while it was pending, you should request such copies at the time our work on this matter is completed.

You will be notified and given the opportunity to identify and request copies of such items you would like to have sent to you or someone else designated by you. You will have 30 days from the date our notification is sent to you to advise us of any items you would like to receive. You

Town of Grand Lake
August 19, 2024
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will be billed for the expense of assimilating, copying and transmitting such records. We reserve the right to retain copies of any such items as we deem appropriate or necessary for our use. Any non-public information, records or documents retained by Butler Snow and its employees will be kept confidential in accordance with applicable rules of professional responsibility.

Any file records and documents or other items not requested within 30 days will become subject to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files and will be subject to final disposition by Butler Snow at its sole discretion. Pursuant to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files, all unnecessary or extraneous items, records or documents may be removed from the file and destroyed. The remainder of the file will be prepared for closing and placed in storage or archived. It will be retained for the period of time established by the policy for files related to this practice area, after which it will be completely destroyed. This includes all records and documents, regardless of format.

While we will use our best efforts to maintain confidentiality and security over all file records and documents placed in storage or archived, to the extent allowed by applicable law, Butler Snow specifically disclaims any responsibility for claimed damages or liability arising from damage or destruction to such records and documents, whether caused by accident; natural disasters such as flood, fire, or wind damage; terrorist attacks; equipment failures; breaches of Butler Snow's network security; or the negligence of third-party providers engaged by our firm to store and retrieve records.



Request for Board Action

Meeting Date: 8/26/2024

Agenda Item No: 10C	Department: Administration/Events	Presenter: Carrell
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ITEM:

RESOLUTION 53-2024, A RESOLUTION SETTING CERTAIN FEES FOR SHADOWCLIFF MOUNTAIN LODGE’S SPECIAL EVENT, SHADOWCLIFF ARTIST RESIDENCY SHOWING

BACKGROUND:

On September 9, 2024, all are invited to the Shadowcliff Artist Residency Showing. This event will be held in the Grand Lake Community House. Five artists in residence at Shadowcliff Mountain Lodge will each have a presentation or performance surrounding their field. Shadowcliff is a non-profit organization founded as a place of retreat and renewal. They are a non-religious organization with a deep spiritual core, a mountain sanctuary with a mission to hold space for individual and collective transformation.

The applicant has requested is to waive the \$250.00 new event fee, the \$300.00 Facility Rental Fee and the \$200.00 AV Rental Fee as they are non-profit organization.

When reviewing the application, the Board of Trustees is to consider the following:

Municipal Code 11-6-3(C): Special Event Permit Application Review and Approval.

1. *Review Considerations. The following factors shall be considered prior to approval of a SEP:*
 - (a) *The predominant use of the primary facility being used; and*
 - (b) *The proposed event and the event hours; and*
 - (c) *Neighborhood compatibility; and*
 - (d) *Effect of the proposed event on the community; and*
 - (e) *The Town's anticipated cost in staff time and equipment use; and*
 - (f) *The benefit to non-profit from the event; and*
 - (g) *The benefit to local businesses from the event; and*
 - (h) *Duplication of services or sale items; and*
 - (i) *Nature of the past event issues or similar past event issues.*

FISCAL NOTE

The waiver of the \$250.00 new event fee, the \$300.00 facility fee and the \$200.00 AV rental fee would go to line item 10-360-140 in the budget.

STAFF RECOMMENDATION

N/A

SUGGESTED MOTIONS

I make a motion to approve/(deny) Resolution Number 53-2024: A RESOLUTION SETTING CERTAIN FEES SHADOWCLIFF MOUNTAIN LODGE’S SPECIAL EVENT, SHADOWCLIFF ARTIST RESIDENCY SHOWING

**TOWN OF GRAND LAKE
BOARD OF TRUSTEES
RESOLUTION NO. 53-2024**

**A RESOLUTION SETTING CERTAIN FEES FOR SHADOWCLIFF MOUNTAIN LODGE’S
SPECIAL EVENT, SHADOWCLIFF ARTIST RESIDENCY SHOWING**

WHEREAS, Shadowcliff Mountain Lodge has scheduled a new special event, Shadowcliff Artist Residency Showing, September 9, 2024; and,

WHEREAS, the fees are set for a new special event \$250.00, \$300.00 facility rental fee AND \$200.00 AV equipment fee 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 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 special event fee \$250.00, facility rental fee \$300.00 and av equipment rental fee \$200.00 for Shadowcliff Mountain Lodge, Shadowcliff Artist Residency Showing, to be held September 9, 2024.

DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 26th DAY OF AUGUST 2024.

Votes Approving:
Votes Opposing:
Votes Abstaining:
Absent:

(SEAL)

ATTEST:

Alayna Carrell, Town Clerk

Stephan Kudron, Town Mayor



Town Of Grand Lake Special Event Permit (SEP) Application

For a one-day Special Event, this application must be submitted at least 30 days prior. If the special event is for more than one day or involves liquor, this application must be submitted at least 90 days prior. This application must be submitted in full, with all required supporting documentation, to be considered for approval.

A permit will not be issued if the applicant is delinquent on any accounts of the Town or any of its enterprise funds.

Contact Information

Contact Person Name: Alexander Thompson Phone Number: _____
 Address: _____ City: Grand Lake
 State: _____ Zip: _____ Email: _____

Organization or Entity Information

Organization: Shadowcliff Mountain Lodge Phone Number: _____
 Address: _____ City: Grand Lake
 State: CO Zip: 80447 Email: _____

Event Information

Event Name: Shadowcliff Artist Residency Showing Dates of Event: 9/9/24
 Is this the first occurrence of the event? Yes No
 During Event Contact: Alexander Thompson Phone Number: _____
 Post Event Clean-up Contact: Alexander Thompson Phone Number: _____

Event Details

Document Check List

The following items must be submitted with the application. If no applicable, please note NA.

Documents	Included in Application	Received By Town
Site Plan – Including the following:	✓	✓
Dimensions and Locations of Specific Activities	✓	✓
Delineation for Liquor Service & Consumption	n/a	n/a
Ingress and Egress Points	✓	✓
Off-Street Parking and Track Circulation	n/a	n/a
Location of Any Signage	n/a	n/a
Trash Can/Dumpster Location	✓	✓
Restrooms/Porta-Potties Location	✓	✓
Copies of Colorado and Grand Lake Sales Tax Licenses	n/a	n/a
Copy of Government or Non-Profit Status	✓	✓
Copy of Grand Lake Business License and/or Peddler's Applications	n/a	n/a
Copy of Liquor License Application or License	n/a	n/a
Endorsed Liability Insurance - Town of Grand Lake Listed as Additional Insured	✓	✓
Fees Paid (New event fee \$250.00 and/or \$250.00 refundable damage deposit)	✓	✓
Any Additional Information or Documents Which Pertain to the Event or this Application	✓	✓

Event Details Continued

Please answer the following questions in detail. If more space is needed to adequately respond to the questions, please attach them to this application; note in the space given where to find the response in the additional documentation.

What is the precise nature of the event:
Performances and artist talks by five artists-in-residence at Shadowcliff Mountain Lodge

Detail the itinerary (dates & times) for event and clean-up:
12-6pm Event Set Up, 6:30pm doors open, 7-8:30pm event, 8:30-9pm clean up.

List all Town facilities or parks to be used for the event:
Grand Lake Community House

Please fill out the Facility Rental Application for each facility to be utilized

State the compatibility with the surrounding properties and how the event will impact the neighboring businesses. Comments from surrounding businesses may be requested.
The event will be restricted to the Community House, so we do not anticipate any impact on neighboring businesses.

List exact dates, times, and locations of requested street closures or blocking of parking spaces:
No street closures or blocking of parking spaces requested

What is the anticipated impact to on-street parking:
No anticipated impact to on-street parking

Detail planned signage for the event including dimensions of signs, locations, dates placed & removed:
We are not planning any signage, but if we were to have signage, it would be a sandwich board (approx. 32" x 48") outside the door to the community house, placed at 6pm and removed at 9pm.

Detail trash and waste plan, including placement & removal or containers and post event clean up:
We do not anticipate that the event will generate waste, but any incidental trash will be removed from the Community House by Shadowcliff Staff.

List any special requests or services to be provided by the town such as electricity sprinkler shut-off, sound system use, marquee announcement, use of Town Park kiosk:
At this time, we do not anticipate any special requests from the Town.

By signing below the applicant acknowledges they have received, reviewed, and understands the requirements set forth in Municipal Code Chapter 11: Municipal Property Regulations, including the notes below*. The applicant further acknowledges the information contained on the application is true and correct and that submission of false information shall be cause for the SEP to be immediately revoked without notice or hearing. During the event, the SEP shall be available and presented upon demand at the location of the Special Event.

- * Clean-up must be completed within 24 hours of the end of the event. If this is not accomplished the Town Staff will finish the clean-up resulting in a \$50.00 per hour per staff member charge to the even organization and no refunding of the damage deposit.
- * No stakes may be used in any town park
- * No alcohol is allowed unless a Special Event Liquor Permit has been issued



Signature

July 31, 2024

Date

For questions contact the town: Phone: 970-627-3435 Email: town@toglco.com

- open to public

Section 10, Item C.



Date Received: 7/9/24
 Fee Total Paid: _____
 Deposit Total Paid: _____
 Facility Requested: Community House

**TOWN OF GRAND LAKE STRUCTURE AND FACILITY
 APPLICATION AND USE AGREEMENT**

According to the use policies for Town of Grand Lake public facilities and structures (outlined by Resolution), any group or governmental entity (User) desiring to use public facilities and structure shall comply with the terms of the Resolution. The following information is required for this Application and Use Agreement.

User/Group Name: Shadowcliff Mountain Lodge
 User/Group Contact Person: Alexander Thompson / Kimberly Carmichael
 Contact Mailing Address: _____
 Contact Daytime Telephone Number: _____
 Contact Email Address: _____

Is this user group a Government, Non-Profit, or Special District? Yes No
 Is this a reoccurring event? Yes No
 Is this a pecuniary use? (Will you be selling something?) Yes No

Please indicate event name, or use:
Shadowcliff Artist Residency Showings

Please identify your waste removal plan:
We don't anticipate generating waste, but residencies will be removed by Shadowcliff staff

Please check which structure(s) and/or facility (and applicable subsequent amenity) you would like to use as well as note the date(s) and time period(s):

- Community House (\$550 Deposit) + Fee
 Non profit (\$150/\$300) all others (\$300/\$600)
- Heckert Pavilion (\$20 non profit per hr) private \$30 per hr.
 Electricity Use Requested (+\$25)
- Town Square Gazebo (\$10 per hr non-profit) private \$20 per hr.
 Electricity Use Requested(+\$25)
- Lakefront Park (Upper) Picnic Shelter (\$20 non-profit per hr) private \$30 per hr
 Electricity Use Requested(+\$25)
- Lakefront Park (Lower) Picnic Shelter (\$20 non-profit per hr) private \$30 per hr
 Electricity Use Requested(+\$25)
- Pitkin Annex (\$550 Deposit) +Fee (\$30 non-profit 1/2 day, \$50 full day) private \$50 1/2 day, \$100 full day

DATE REQUESTED-START & END TIME	
<u>Monday, September 9</u>	<u>12 pm 2024</u>
<u>Monday, September 9</u>	<u>9 am 2024</u>

Please identify all businesses (including addresses and phone numbers) that may be providing services for this use. This list should include caterers, music services, rental companies, etc. Businesses providing delivery services should also be included:

We do not plan to have external vendors. Grandview staff will be the primary users

NOTE: No alcohol is allowed in Town Parks. If a private event, alcohol may be provided in the Community House only. If alcohol is to be sold, please contact the Town Clerk regarding liquor licensing.

ACKNOWLEDGEMENT: By my signature, I and my organization (User) hereby acknowledge to have received a copy of the Town of Grand Lake Resolution of policies for the Town of Grand Lake Public Facilities and Structures and that the policies have been read, understood and are agreed to comply with the terms thereof.

User Group Point of Contact Signature

WAIVER OF LIABILITY, INDEMNIFICATION AND HOLD HARMLESS CLAUSE: By my signature, I agree and understand that the Town of Grand Lake is not responsible for the actions, activities or property of Users using the Town of Grand Lake's structures and/or facilities and hereby, for myself and the User Group I represent, I release and absolve the Town of Grand Lake from any liability associated with those actions, activities and/or property described herein this Agreement. I further indemnify and hold harmless the Town of Grand Lake from any and all claims arising out of our use of the premises; including costs associated with cleaning and waste removal as well as all costs and attorney's fees incurred in collecting for damages to said structure and/or facility or defending against claims of Users or User's invitees.

User Group Point of Contact Signature

Town of Grand Lake
P.O. Box 99
Grand Lake, CO 80447
Ph. (970) 627-3435
FAX (970) 627-9290
town@toglco.com