



Town Hall 551 Hot Springs Blvd
Pagosa Spring, CO 81147

AGENDA
Town Council Meeting
March 3, 2026 @ 5:00 PM

REMOTE PARTICIPATION

Join Zoom Meeting By Computer - <https://us06web.zoom.us/j/84183643649>
Dial by Phone - 1-669-900-6833 US - Meeting ID: 841 8364 3649

A Zoom link is made available. The Town cannot guarantee internet service or online broadcasting. Remote participation is at the risk of attendees. The meeting will continue in person regardless of the broadcast capability.

- I. CALL MEETING TO ORDER**
- II. ROLL CALL**
- III. PLEDGE OF ALLEGIANCE**
- IV. DISCLOSURES AND/OR CONFLICT OF INTEREST**
- V. PUBLIC COMMENT**
- VI. CONSENT AGENDA**
 - 1. Approval of the February 17, 2026 Meeting Minutes**
 - 2. January Financial Statement**
 - 3. Resolution 2026-03, Supporting the submission of a History Colorado grant application**
- VII. NEW BUSINESS**
 - 1. Ordinance 1026, First Reading, Adopting the 2025 Colorado Wildfire Resiliency Code**
- VIII. PUBLIC COMMENT**
- IX. MAYOR, COUNCIL, TOWN MANAGER COMMENTS/UPCOMING AGENDA ITEMS**

Public comment and agenda comment item sign-up sheets are available at the meeting
Copies of proposed Ordinances and Resolutions are available to the public from the Town Clerk

X. UPCOMING COUNCIL MEETINGS

March 17, 2026 at 5:00 pm: Regular Council Meeting
March 23, 2026 at 5:00 pm: Joint Town-County Work Session
April 8, 2026 at 5:00 pm: Special Town Council Meeting
April 21, 2026 at 5:00 pm: Regular Council Meeting
April 27, 2026 at 5:00 pm: Joint Town-County Work Session

XI. EXECUTIVE SESSION

- 1. Executive Session per C.R.S.24-6-402(4)(b): for the purpose of a conference with the Town’s legal counsel regarding specific legal questions pertaining to the September 10, 2025, Intergovernmental Agreement between the Town and Archuleta County regarding the Tourism Advisory Board**
- 2. Executive Session per C.R.S. 24-6-402(4)(a): discussion concerning the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest related to Project 102**

XII. RECONVENE IN REGULAR SESSION

- 1. Council may act in regular session on item(s) discussed in Executive Session**

XIII. ADJOURNMENT

**Shari Pierce
Mayor**



Town Hall 551 Hot Springs Blvd
Pagosa Spring, CO 81147

MINUTES
Town Council Meeting
February 17, 2026 @ 5:00 PM

A regular meeting of the Pagosa Springs Town Council was called to order on February 17, 2026 at 5:00 PM in the Town Hall 551 Hot Springs Blvd.

COUNCIL PRESENT: Mayor Pierce, Council Member Bergon, Council Member deGraaf, Council Member DeGuise, Council Member Lindner, Council Member Martinez

COUNCIL ABSENT: Council Member Williams

I. CALL MEETING TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE

IV. DISCLOSURES AND/OR CONFLICT OF INTEREST

None

V. PUBLIC COMMENT

Mr. Eddie Archuleta said the Springs Resort is an eyesore and needs to be cleaned up. He said the 5th Street low-income housing has trash around it, there is a trash pile at Hwy 84 and Hwy 160, and the Quality Inn has trash against the hill in the back.

VI. CONSENT AGENDA

1. Approval of the February 3, 2026 Meeting Minutes

2. January Payments

3. Employee Handbook Revision

Council Member Lindner moved to approve the consent agenda, Council Member DeGuise seconded. Motion Passed

VII. REPORTS TO COUNCIL

1. Sales Tax Brief

a. Sales Tax Report - December 2025

Sales tax for December 2025 received in February 2026 shows a 13.13% increase over December 2024. Marijuana tax continues to decline.

2. Other Department Reports

a. Administration Report

b. Development Department

c. Lodging Tax Report

d. Municipal Court Department Report

e. Parks & Recreation Report

f. Police Department Report

g. Public Works Department Report

VIII. UNFINISHED BUSINESS

1. Update on CDOT Highway Safety Improvement Program Grant

The Town and County discussed improvements to North Pagosa Blvd from the Hwy to

Village/Bastille Drive. The County decided not to participate in the CDOT HSIP grant program.

Staff explained the Town could still apply for a grant of \$800,000 for an approximately \$1.6 million project for Village Drive improvements. This might include a new road off Village Drive along Camino Real business in Country Center shopping center, a trail along Village Drive, a trail to the Highway, and a right-in right-out only turn into Country Center Drive. The plan and design for this project would not need to be started until mid 2029, giving the Town time to save up for this project.

Mayor Pierce said a stoplight at Hwy 160 and Hwy 84 is a bigger safety concern for the Town. She said she has concerns about completing a project that may be torn out when the County decides to update South Pagosa Blvd. Staff said the HSIP grant can only be used for off-highway projects. The Town Council supports staff moving forward with the grant application at this time.

2. Update on Flood Recovery

Project Manager, Kyle Rickert, provided an update on the planning and construction for flood recovery projects. The bank stabilization at the museum has begun and should be complete in the next week or two, weather permitting. The debris removal will commence in the next three weeks near the museum and near the Apache Street Bridge. The Overlook area rock stabilization and debris removal will be next on the schedule.

IX. NEW BUSINESS

1. Reservoir Hill Park Potential Expansion Funding

Council Member Lindner provided an update on the Reservoir Hill funding committee's progress. This committee was established to assist with finding funding to purchase the 303 acres directly south of Reservoir Hill. Grant applications have been submitted to the Forest Legacy Program, with feedback expected in April-May. If awarded, a match of approximately \$2 million will be required. This is where the committee comes in to investigate additional funding options. The Committee has researched grants with the Regional Partnerships Initiative (RPI) through Colorado Parks and Wildlife and Great Outdoors Colorado (GOCO), and the Forest Restoration and Wildfire Risk Mitigation (FRWRM). An RPI grant could be awarded up to \$5 million for these types of projects. Staff said the Town was awarded a grant from FRWRM for the planning of forest health. Council Member Lindner said the Committee talked about building awareness to raise funds for the match and how this purchase will help in the master parks plan. He said he wants to support uptown parks, but believes this Reservoir Hill purchase is a legacy project, and the focus needs to be on this project first. Council Member Bergon said messaging the award of the FRWRM planning grant will help to show the Town is working toward healthy, resilient forests.

2. Apache Street Property RFP for Workforce Housing

The 1/2 acre property located at the corner of Apache and 5th Street was originally purchased by the Town for workforce housing as part of the Town and Servitas' public-private partnership. Staff is staged and ready to submit an RFP to developers to provide this property for the development of workforce housing with the Town Council's consideration for median income categories, deed restrictions, etc. These considerations could be structured

to allow for these items as negotiable based on the respondent's development and project proposals. The RFP is open for creative ideas from developers.

X. PUBLIC COMMENT

None

XI. EXECUTIVE SESSION

- 1. Executive Session per C.R.S. 24-6-402(4)(b): For the purpose of a conference with the Town's legal counsel regarding specific legal questions pertaining to the September 10, 2025, Intergovernmental Agreement between the Town and Archuleta County regarding the Tourism Advisory Board.**
- 2. Executive Session per C.R.S.24-6-402(4)(a): Discussion concerning the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest related to Project 102.**
- 3. Executive Session per C.R.S. 24-6-402(4)(f): Discussion of personnel matter regarding the Town Manager's annual evaluation.**

Council Member Lindner moved to enter executive session per C.R.S. 24-6-402(4)(b) for the purpose of a conference with the Town's legal counsel regarding specific legal questions pertaining to the September 10, 2025, intergovernmental agreement between the Town and Archuleta County regarding the Tourism Advisory Board, and per C.R.S. 24-6-402(4)(a) for discussion concerning the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest related to Project 102, and per C.R.S. 24-6-402(4)(f) for discussion of personnel matter regarding the Town Manager's annual evaluation, Council Member deGraaf seconded. Motion Passed

Town Council entered executive session at 6:08 pm. Mayor Pierce called the meeting back in regular session at 7:40 pm.

XII. RECONVENE IN OPEN SESSION

- 1. Council may act in open session on item(s) discussed in Executive Session.**

Council Member Martinez moved to increase the severance package from 3 months to 6 months for the Town Manager for his good performance, Council Member deGraaf seconded. Motion Passed

XIII. MAYOR, COUNCIL, TOWN MANAGER COMMENTS/UPCOMING AGENDA ITEMS

Council Member Lindner said he would like to have a work session in April to discuss a land acquisition master plan. A Town Council goal-setting retreat is set for May 15th.

XIV. UPCOMING COUNCIL MEETINGS

- March 3, 2026 at 5:00 pm: Regular Council Meeting
- March 17, 2026 at 5:00 pm: Regular Council Meeting
- March 23, 2026 at 5:00 pm: Joint Town Council and County Commissioners Work Session
- April 8, 2026 at 5:00 pm: Special Town Council Meeting
- April 21, 2026 at 5:00 pm: Regular Council Meeting
- April 27, 2026 at 5:00 pm: Joint Town Council and County Commissioners Work Session

XV. ADJOURNMENT

Mayor Pierce adjourned the meeting at 7:52 pm.

**Shari Pierce
Mayor**



AGENDA BRIEF

MEETING: Town Council Meeting

FROM: April Hessman

PROJECT: January Financial Statement

ACTION: Information Only

PURPOSE/BACKGROUND:

Staff provides Town Council monthly financial information including the payments made each month. The attachments represent January's financial statement.

Staff is working to apply payments to the correct department and GL code, causing some items to be applied to unbudgeted general ledger codes. We believe it is best to show the true costs as suggested by GFOA. Staff has completed updating the revenue GL codes for use in 2025.

Staff has been able to move several vendors to ACH payment saving time and money in printing and mailing checks. The vendor receives their payments faster with less chance of errors through the postal system.

ATTACHMENTS:

1. January 2026 Financial Stmt

TOWN OF PAGOSA SPRINGS
 COMBINED CASH INVESTMENT
 JANUARY 31, 2026

COMBINED CASH ACCOUNTS

01-10300	CASH IN CHECKING FSWB	103,326.27
01-10310	BANK OF THE SAN JUANS CHECKING	109,964.44
01-10320	BANK OF THE SAN JUANS SAVINGS	4,705,357.37
01-10330	BANK SAN JUANS GEN WKG SAVINGS	962,478.35
01-10450	FSWB ESCROW ACCT	450.00
01-10500	CASH - XPRESS DEPOSIT ACCOUNT	178,986.51
01-10550	CASH - COLOTRUST PLUS INVEST	5,831,617.27
01-10565	CASH - CSLIP INVESTMENT POOL	4,703,213.98

TOTAL COMBINED CASH	16,595,394.19
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TOTAL UNALLOCATED CASH	16,595,394.19
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CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,812,652.09
21	ALLOCATION TO CONSERVATION TRUST FUND	75,989.15
31	ALLOCATION TO TRUST/IMPACT FUND	1,204,400.32
41	ALLOCATION TO LODGERS TAX FUND	1,513,729.60
51	ALLOCATION TO CAPITAL IMPROVEMENT FUND	4,576,153.38
53	ALLOCATION TO SANITATION FUND	4,327,556.68
55	ALLOCATION TO GEOTHERMAL FUND	84,912.97

TOTAL ALLOCATIONS TO OTHER FUNDS	16,595,394.19
ALLOCATION FROM COMBINED CASH FUND - 01-10100	(16,595,394.19)

ZERO PROOF IF ALLOCATIONS BALANCE	.00
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TOWN OF PAGOSA SPRINGS

BALANCE SHEET

JANUARY 31, 2026

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	4,812,652.09	
10-10275	ROAD CUT FSWB 558761984	12,930.34	
10-10500	PETTY CASH	300.00	
10-10530	ACCTS RECEIVABLE - GEN FUND	234,250.70	
10-10700	DUE FROM CAPITAL FUND - LOAN	281,029.00	
10-10701	ADVANCE TO SANITATION	39,725.56	
10-10800	EMPLOYEE ASSET ACCOUNT	2,810.67	
10-10900	LEASE RECEIVABLE	1,147,565.83	
10-11500	PROPERTY TAX	88,950.00	
10-11510	SALES TAX	2,357,820.89	
10-11511	MARIJUANA TAX	35,851.84	
10-11520	CIGARETTE TAX	1,667.28	
10-11530	BLACKHILLS GAS	14,507.10	
10-11550	CABLE TV FEE	414.76	
	TOTAL ASSETS		<u>9,030,476.06</u>

LIABILITIES AND EQUITY

LIABILITIES

10-20100	ACCOUNTS PAYABLE	562,418.07	
10-21000	WAGES PAYABLE	(430.98)	
10-21300	FEDERAL INCOME TAX WITHHELD	205.71	
10-21500	FICA TAXES WITHHELD	(1,044.10)	
10-21550	SUTA PAYABLE	1,051.58	
10-21600	CAFETERIA PLAN	(1,432.72)	
10-21610	MASA INSURANCE	7.00	
10-21615	VISION INSURANCE	152.55	
10-21620	DENTAL INSURANCE	3,297.88	
10-21630	LIFE INSURANCE	261.12	
10-21635	VOLUNTARY LIFE INSURANCE	602.54	
10-21640	NEW YORK LIFE PAYABLE	(70.00)	
10-21645	SHORT TERM DISABILITY	(781.83)	
10-21650	AFLAC PAYABLE	(554.04)	
10-21655	SUPP INSURANCE	(997.25)	
10-21700	POLICE PENSION	(.09)	
10-21800	CCOERA PENSION FUND	7,945.09	
10-21900	HEALTH INSURANCE	(94,038.10)	
10-22100	ROAD CUT BONDS	13,197.11	
10-22210	UNEARNED REVENUE	44,806.00	
10-22250	DEFERRED INFLOW-LEASES	1,083,293.55	
10-22260	DEFERRED INFLOW-PROPERTY TAXES	132,644.00	
	TOTAL LIABILITIES		1,750,533.09

FUND EQUITY

TOWN OF PAGOSA SPRINGS

BALANCE SHEET

JANUARY 31, 2026

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:			
10-29800	FUND BALANCE	7,300,037.52	
10-29810	FUND BALANCE - ASSIGNED	107,364.73	
	REVENUE OVER EXPENDITURES - YTD	<u>(127,459.28)</u>	
	BALANCE - CURRENT DATE		<u>7,279,942.97</u>
	TOTAL FUND EQUITY		<u>7,279,942.97</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>9,030,476.06</u></u>

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-101	.00	.00	176,338.00	176,338.00	.0
10-31-102	1,459.56	1,459.56	18,000.00	16,540.44	8.1
10-31-103	319,640.40	319,640.40	4,936,362.00	4,616,721.60	6.5
10-31-104	1,667.28	1,667.28	14,000.00	12,332.72	11.9
10-31-105	2,082.40	2,082.40	85,050.00	82,967.60	2.5
10-31-106	.00	.00	5,000.00	5,000.00	.0
TOTAL TAXES	324,849.64	324,849.64	5,234,750.00	4,909,900.36	6.2
<u>LICENSES AND PERMITS</u>					
10-32-200	628.75	628.75	11,475.00	10,846.25	5.5
10-32-201	.00	.00	16,000.00	16,000.00	.0
10-32-202	(42,600.00)	(42,600.00)	53,000.00	95,600.00	(80.4)
10-32-203	2,908.00	2,908.00	40,000.00	37,092.00	7.3
10-32-206	.00	.00	75,000.00	75,000.00	.0
10-32-207	850.00	850.00	11,000.00	10,150.00	7.7
TOTAL LICENSES AND PERMITS	(38,213.25)	(38,213.25)	206,475.00	244,688.25	(18.5)
<u>INTERGOVERNMENTAL REVENUES</u>					
10-33-304	.00	.00	56,265.00	56,265.00	.0
10-33-306	8,036.99	8,036.99	97,000.00	88,963.01	8.3
TOTAL INTERGOVERNMENTAL REVENUES	8,036.99	8,036.99	153,265.00	145,228.01	5.2
<u>CHARGES FOR SERVICES</u>					
10-34-400	.00	.00	21,000.00	21,000.00	.0
10-34-402	1,332.50	1,332.50	17,000.00	15,667.50	7.8
10-34-403	3,160.00	3,160.00	112,500.00	109,340.00	2.8
10-34-410	11,699.13	11,699.13	107,000.00	95,300.87	10.9
TOTAL CHARGES FOR SERVICES	16,191.63	16,191.63	257,500.00	241,308.37	6.3
<u>FINES, FEES & FORFEITURES</u>					
10-35-500	5,424.00	5,424.00	48,000.00	42,576.00	11.3
10-35-501	654.00	654.00	8,000.00	7,346.00	8.2
10-35-502	346.31	346.31	9,000.00	8,653.69	3.9
TOTAL FINES, FEES & FORFEITURES	6,424.31	6,424.31	65,000.00	58,575.69	9.9

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUES</u>					
10-36-601 MISCELLANEOUS REVENUE	9,051.75	9,051.75	18,000.00	8,948.25	50.3
10-36-603 INTEREST INCOME	15,023.93	15,023.93	148,293.00	133,269.07	10.1
TOTAL MISCELLANEOUS REVENUES	<u>24,075.68</u>	<u>24,075.68</u>	<u>166,293.00</u>	<u>142,217.32</u>	<u>14.5</u>
<u>CONTRIBUTIONS & OTHR GRANT REV</u>					
10-37-702 SCHOLARSHIP FUNDING	1,392.86	1,392.86	32,000.00	30,607.14	4.4
TOTAL CONTRIBUTIONS & OTHR GRANT REV	<u>1,392.86</u>	<u>1,392.86</u>	<u>32,000.00</u>	<u>30,607.14</u>	<u>4.4</u>
<u>LEASES & RENTS</u>					
10-38-802 GROUND LEASE REVENUE	42,622.23	42,622.23	72,834.00	30,211.77	58.5
10-38-803 MINERAL LEASING REVENUE	.00	.00	1,000.00	1,000.00	.0
10-38-804 FRANCHISE FEES-TELEPHONE	.00	.00	2,200.00	2,200.00	.0
10-38-805 FRANCHISE FEES-CABLE TV	207.38	207.38	1,500.00	1,292.62	13.8
10-38-806 FRANCHISE FEES-GAS	14,507.10	14,507.10	22,330.00	7,822.90	65.0
10-38-812 DEPT. SPEC. LEASES-P&R ADMIN	3,543.76	3,543.76	36,525.00	32,981.24	9.7
10-38-813 DEPT. SPEC. RENT FEES-P&R ADMN	4,855.00	4,855.00	30,500.00	25,645.00	15.9
TOTAL LEASES & RENTS	<u>65,735.47</u>	<u>65,735.47</u>	<u>166,889.00</u>	<u>101,153.53</u>	<u>39.4</u>
<u>INTERFUND TRANSFERS</u>					
10-39-906 TRANSFER FROM TRUST FUND	.00	.00	4,750.00	4,750.00	.0
TOTAL INTERFUND TRANSFERS	<u>.00</u>	<u>.00</u>	<u>4,750.00</u>	<u>4,750.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>408,493.33</u>	<u>408,493.33</u>	<u>6,286,922.00</u>	<u>5,878,428.67</u>	<u>6.5</u>

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COURTS</u>					
10-41-401 SALARIES	17,346.50	17,346.50	284,720.00	267,373.50	6.1
10-41-402 PART TIME	4,367.17	4,367.17	50,587.00	46,219.83	8.6
10-41-403 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-41-411 FICA	1,601.44	1,601.44	25,651.00	24,049.56	6.2
10-41-412 EMPLOYEE INSURANCE	3,011.23	3,011.23	47,783.00	44,771.77	6.3
10-41-413 RETIREMENT	1,267.96	1,267.96	22,405.00	21,137.04	5.7
10-41-423 WORKERS COMPENSATION INSURANCE	57.17	57.17	354.00	296.83	16.2
10-41-501 OFFICE SUPPLIES	124.07	124.07	2,150.00	2,025.93	5.8
10-41-503 MAINTENANCE & CLEANING SUPPLIE	.00	.00	150.00	150.00	.0
10-41-504 POSTAGE/SHIPPING	.00	.00	1,200.00	1,200.00	.0
10-41-505 COPY/PRINTING	122.55	122.55	5,800.00	5,677.45	2.1
10-41-506 LOGO WEAR	.00	.00	100.00	100.00	.0
10-41-511 FUEL/OIL/OPERATING FLUIDS	.00	.00	250.00	250.00	.0
10-41-521 DEPARTMENT MATERIALS	.00	.00	800.00	800.00	.0
10-41-551 FURNISHINGS & FIXTURES	.00	.00	450.00	450.00	.0
10-41-581 SMALL EQUIPMENT	.00	.00	150.00	150.00	.0
10-41-584 SOFTWARE SUBSCRIPTIONS	7,276.31	7,276.31	26,999.00	19,722.69	27.0
10-41-621 TELEPHONE SERVICE-UTILITY	175.79	175.79	2,456.00	2,280.21	7.2
10-41-622 TELEPHONE-EE ISSUED CELL PHONE	40.98	40.98	512.00	471.02	8.0
10-41-632 LAUNDRY/CLEANING SERVICES	.00	.00	200.00	200.00	.0
10-41-646 R&M-OTHER	.00	.00	125.00	125.00	.0
10-41-691 DISPOSAL/RECYCLING/SHREDDING	.00	.00	650.00	650.00	.0
10-41-704 CONTRACTED SERVICES (OTHER PRO	118.85	118.85	27,405.00	27,286.15	.4
10-41-705 IT SERVICES	2,098.33	2,098.33	12,076.00	9,977.67	17.4
10-41-707 SECURITY	.00	.00	4,500.00	4,500.00	.0
10-41-708 TRANSLATION SERVICES	.00	.00	1,500.00	1,500.00	.0
10-41-711 TRAVEL-TRANSPORTATION	.00	.00	1,764.00	1,764.00	.0
10-41-712 TRAVEL-MEALS	.00	.00	3,774.00	3,774.00	.0
10-41-713 TRAVEL-LODGING	.00	.00	7,890.00	7,890.00	.0
10-41-722 MEETING-REGISTRATION	.00	.00	2,825.00	2,825.00	.0
10-41-731 RENTAL-EQUIPMENT	115.03	115.03	1,731.00	1,615.97	6.7
10-41-751 BOOKS & SUBSCRIPTIONS	.00	.00	1,000.00	1,000.00	.0
10-41-761 INSURANCE & BONDS	130.80	130.80	669.00	538.20	19.6
10-41-792 DUES & MEMBERSHIPS	100.00	100.00	835.00	735.00	12.0
10-41-794 TEAM BUILDING	27.50	27.50	500.00	472.50	5.5
10-41-796 BOARD EXPENSES/VOLUNTEER APPRE	.00	.00	2,000.00	2,000.00	.0
TOTAL COURTS	37,981.68	37,981.68	542,961.00	504,979.32	7.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-49-401 SALARIES	73,751.17	73,751.17	955,361.00	881,609.83	7.7
10-49-402 PART TIME	349.70	349.70	33,722.00	33,372.30	1.0
10-49-403 OVERTIME	5,246.32	5,246.32	25,000.00	19,753.68	21.0
10-49-404 ON-CALL	1,325.00	1,325.00	18,250.00	16,925.00	7.3
10-49-406 ADDED DUTY/BILLABLE OT/GRANTS	1,502.38	1,502.38	27,000.00	25,497.62	5.6
10-49-411 FICA	1,673.15	1,673.15	22,822.00	21,148.85	7.3
10-49-412 EMPLOYEE INSURANCE	13,644.13	13,644.13	216,730.00	203,085.87	6.3
10-49-413 RETIREMENT	11,322.60	11,322.60	146,674.00	135,351.40	7.7
10-49-423 WORKERS COMPENSATION INSURANCE	5,164.97	5,164.97	30,450.00	25,285.03	17.0
10-49-501 OFFICE SUPPLIES	63.05	63.05	1,537.00	1,473.95	4.1
10-49-502 OPERATING SUPPLIES	39.96	39.96	11,000.00	10,960.04	.4
10-49-503 MAINTENANCE & CLEANING SUPPLIE	.00	.00	125.00	125.00	.0
10-49-504 POSTAGE/SHIPPING	252.01	252.01	1,000.00	747.99	25.2
10-49-505 COPY/PRINTING	151.77	151.77	6,425.00	6,273.23	2.4
10-49-506 LOGO WEAR	.00	.00	6,000.00	6,000.00	.0
10-49-511 FUEL/OIL/OPERATING FLUIDS	1,606.62	1,606.62	35,000.00	33,393.38	4.6
10-49-521 DEPARTMENT MATERIALS	.00	.00	100.00	100.00	.0
10-49-543 SMALL TOOLS	.00	.00	500.00	500.00	.0
10-49-551 FURNISHINGS & FIXTURES	.00	.00	1,300.00	1,300.00	.0
10-49-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	5,000.00	5,000.00	.0
10-49-581 SMALL EQUIPMENT	.00	.00	500.00	500.00	.0
10-49-582 EQUIPMENT	.00	.00	21,777.00	21,777.00	.0
10-49-583 COMPUTER/IT EQUIPMENT	11,281.29	11,281.29	3,000.00	(8,281.29)	376.0
10-49-584 SOFTWARE SUBSCRIPTIONS	7,500.00	7,500.00	18,257.00	10,757.00	41.1
10-49-621 TELEPHONE SERVICE-UTILITY	296.32	296.32	3,957.00	3,660.68	7.5
10-49-622 TELEPHONE-EE ISSUED CELL PHONE	1,028.12	1,028.12	13,000.00	11,971.88	7.9
10-49-642 R&M-EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
10-49-691 DISPOSAL/RECYCLING/SHREDDING	.00	.00	650.00	650.00	.0
10-49-704 CONTRACTED SERVICES (OTHER PRO	5,150.00	5,150.00	513,026.00	507,876.00	1.0
10-49-705 IT SERVICES	4,845.04	4,845.04	34,692.00	29,846.96	14.0
10-49-708 TRANSLATION SERVICES	.00	.00	342.00	342.00	.0
10-49-711 TRAVEL-TRANSPORTATION	74.75	74.75	3,000.00	2,925.25	2.5
10-49-712 TRAVEL-MEALS	934.00	934.00	6,200.00	5,266.00	15.1
10-49-713 TRAVEL-LODGING	594.61	594.61	8,000.00	7,405.39	7.4
10-49-721 MEETING & TRAINING-SUPPLIES	.00	.00	500.00	500.00	.0
10-49-751 BOOKS & SUBSCRIPTIONS	.00	.00	2,356.00	2,356.00	.0
10-49-761 INSURANCE & BONDS	.00	.00	84,911.00	84,911.00	.0
10-49-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	500.00	500.00	.0
10-49-792 DUES & MEMBERSHIPS	640.00	640.00	1,135.00	495.00	56.4
10-49-793 TRAINING & SCHOOLS	6,945.00	6,945.00	27,000.00	20,055.00	25.7
10-49-794 TEAM BUILDING	159.11	159.11	1,100.00	940.89	14.5
TOTAL POLICE	155,541.07	155,541.07	2,289,899.00	2,134,357.93	6.8

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS & REC. ADMIN</u>					
10-54-401 SALARIES	11,924.85	11,924.85	155,021.00	143,096.15	7.7
10-54-411 FICA	890.86	890.86	11,896.00	11,005.14	7.5
10-54-412 EMPLOYEE INSURANCE	3,664.45	3,664.45	45,433.00	41,768.55	8.1
10-54-413 RETIREMENT	1,154.46	1,154.46	15,502.00	14,347.54	7.5
10-54-414 PHONE STIPEND	20.00	20.00	480.00	460.00	4.2
10-54-423 WORKERS COMPENSATION INSURANCE	311.45	311.45	1,591.00	1,279.55	19.6
10-54-501 OFFICE SUPPLIES	58.51	58.51	500.00	441.49	11.7
10-54-502 OPERATING SUPPLIES	.00	.00	200.00	200.00	.0
10-54-505 COPY/PRINTING	25.98	25.98	500.00	474.02	5.2
10-54-584 SOFTWARE SUBSCRIPTIONS	138.59	138.59	634.00	495.41	21.9
10-54-601 GAS-UTILITY	1,469.74	1,469.74	14,989.00	13,519.26	9.8
10-54-602 ELECTRIC-UTILITY	2,318.40	2,318.40	29,068.00	26,749.60	8.0
10-54-603 WATER-UTILITY	.00	.00	11,322.00	11,322.00	.0
10-54-604 SEWER-UTILITY	712.50	712.50	9,150.00	8,437.50	7.8
10-54-621 TELEPHONE SERVICE-UTILITY	105.49	105.49	1,252.00	1,146.51	8.4
10-54-705 IT SERVICES	699.44	699.44	4,025.00	3,325.56	17.4
10-54-731 RENTAL-EQUIPMENT	134.13	134.13	2,081.00	1,946.87	6.5
10-54-742 CONVENIENCE (CREDIT CARD PROCE	2,242.39	2,242.39	6,000.00	3,757.61	37.4
10-54-761 INSURANCE & BONDS	.00	.00	250.00	250.00	.0
10-54-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	5,000.00	5,000.00	.0
10-54-793 TRAINING & SCHOOLS	149.00	149.00	.00	(149.00)	.0
10-54-794 TEAM BUILDING	167.23	167.23	200.00	32.77	83.6
10-54-796 BOARD EXPENSES/VOLUNTEER APPRE	2,961.22	2,961.22	8,465.00	5,503.78	35.0
10-54-812 FURNITURE & FIXTURES	.00	.00	1,500.00	1,500.00	.0
TOTAL PARKS & REC. ADMIN	29,148.69	29,148.69	325,059.00	295,910.31	9.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-55-401 SALARIES	19,155.77	19,155.77	249,025.00	229,869.23	7.7
10-55-402 PART TIME	.00	.00	81,500.00	81,500.00	.0
10-55-411 FICA	1,429.74	1,429.74	19,050.00	17,620.26	7.5
10-55-412 EMPLOYEE INSURANCE	4,485.74	4,485.74	53,504.00	49,018.26	8.4
10-55-413 RETIREMENT	1,827.44	1,827.44	23,479.00	21,651.56	7.8
10-55-414 PHONE STIPEND	20.00	20.00	480.00	460.00	4.2
10-55-423 WORKERS COMPENSATION INSURANCE	1,474.91	1,474.91	4,903.00	3,428.09	30.1
10-55-501 OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
10-55-502 OPERATING SUPPLIES	1,176.00	1,176.00	32,500.00	31,324.00	3.6
10-55-505 COPY/PRINTING	.00	.00	2,000.00	2,000.00	.0
10-55-506 LOGO WEAR	.00	.00	900.00	900.00	.0
10-55-511 FUEL/OIL/OPERATING FLUIDS	.00	.00	1,000.00	1,000.00	.0
10-55-543 SMALL TOOLS	.00	.00	1,500.00	1,500.00	.0
10-55-551 FURNISHINGS & FIXTURES	54.96	54.96	.00	(54.96)	.0
10-55-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	16,600.00	16,600.00	.0
10-55-581 SMALL EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
10-55-584 SOFTWARE SUBSCRIPTIONS	7,909.43	7,909.43	9,192.00	1,282.57	86.1
10-55-621 TELEPHONE SERVICE-UTILITY	110.50	110.50	1,497.00	1,386.50	7.4
10-55-632 LAUNDRY/CLEANING SERVICES	.00	.00	3,500.00	3,500.00	.0
10-55-704 CONTRACTED SERVICES (OTHER PRO	.00	.00	16,000.00	16,000.00	.0
10-55-705 IT SERVICES	1,398.89	1,398.89	8,051.00	6,652.11	17.4
10-55-711 TRAVEL-TRANSPORTATION	.00	.00	2,500.00	2,500.00	.0
10-55-712 TRAVEL-MEALS	.00	.00	700.00	700.00	.0
10-55-713 TRAVEL-LODGING	.00	.00	3,000.00	3,000.00	.0
10-55-721 MEETING & TRAINING-SUPPLIES	.00	.00	200.00	200.00	.0
10-55-722 MEETING-REGISTRATION	64.00	64.00	1,000.00	936.00	6.4
10-55-731 RENTAL-EQUIPMENT	.00	.00	11,000.00	11,000.00	.0
10-55-732 RENTAL-MISC.	.00	.00	2,900.00	2,900.00	.0
10-55-761 INSURANCE & BONDS	156.94	156.94	1,321.00	1,164.06	11.9
10-55-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	4,500.00	4,500.00	.0
10-55-782 KIDS CAMP-TRAINING/CERTIFICATI	.00	.00	2,400.00	2,400.00	.0
10-55-783 KIDS CAMP-STAFF UNIFORMS	.00	.00	1,000.00	1,000.00	.0
10-55-784 KIDS CAMP-SUPPLIES & SNACKS	.00	.00	8,000.00	8,000.00	.0
10-55-785 KIDS CAMP-CONTRACTED ACTIVITIE	.00	.00	3,000.00	3,000.00	.0
10-55-786 KIDS CAMP-ADVERTISING	.00	.00	750.00	750.00	.0
10-55-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	3,700.00	3,700.00	.0
10-55-792 DUES & MEMBERSHIPS	.00	.00	800.00	800.00	.0
10-55-793 TRAINING & SCHOOLS	(5.47)	(5.47)	500.00	505.47	(1.1)
10-55-794 TEAM BUILDING	93.23	93.23	600.00	506.77	15.5
TOTAL RECREATION	39,352.08	39,352.08	574,052.00	534,699.92	6.9

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMM. DEVEL. ADMIN</u>						
10-62-401	SALARIES	8,512.66	8,512.66	110,665.00	102,152.34	7.7
10-62-411	FICA	621.55	621.55	8,503.00	7,881.45	7.3
10-62-412	EMPLOYEE INSURANCE	820.96	820.96	9,872.00	9,051.04	8.3
10-62-413	RETIREMENT	851.26	851.26	11,066.00	10,214.74	7.7
10-62-414	PHONE STIPEND	20.00	20.00	480.00	460.00	4.2
10-62-423	WORKERS COMPENSATION INSURANCE	317.59	317.59	1,612.00	1,294.41	19.7
10-62-501	OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
10-62-504	POSTAGE/SHIPPING	.00	.00	200.00	200.00	.0
10-62-505	COPY/PRINTING	.00	.00	1,700.00	1,700.00	.0
10-62-507	PERSONAL PROTECTIVE EQUIP.	.00	.00	100.00	100.00	.0
10-62-511	FUEL/OIL/OPERATING FLUIDS	.00	.00	400.00	400.00	.0
10-62-581	SMALL EQUIPMENT	.00	.00	300.00	300.00	.0
10-62-584	SOFTWARE SUBSCRIPTIONS	3,909.18	3,909.18	12,952.00	9,042.82	30.2
10-62-621	TELEPHONE SERVICE-UTILITY	28.63	28.63	340.00	311.37	8.4
10-62-705	IT SERVICES	699.44	699.44	4,025.00	3,325.56	17.4
10-62-708	TRANSLATION SERVICES	.00	.00	200.00	200.00	.0
10-62-711	TRAVEL-TRANSPORTATION	.00	.00	700.00	700.00	.0
10-62-712	TRAVEL-MEALS	.00	.00	545.00	545.00	.0
10-62-713	TRAVEL-LODGING	.00	.00	1,800.00	1,800.00	.0
10-62-722	MEETING-REGISTRATION	125.00	125.00	1,700.00	1,575.00	7.4
10-62-761	INSURANCE & BONDS	.00	.00	922.00	922.00	.0
10-62-792	DUES & MEMBERSHIPS	.00	.00	1,030.00	1,030.00	.0
10-62-793	TRAINING & SCHOOLS	.00	.00	400.00	400.00	.0
10-62-794	TEAM BUILDING	.00	.00	800.00	800.00	.0
TOTAL COMM. DEVEL. ADMIN		15,906.27	15,906.27	170,712.00	154,805.73	9.3

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING</u>					
10-63-401 SALARIES	12,272.69	12,272.69	148,417.00	136,144.31	8.3
10-63-402 PART TIME	.00	.00	36,528.00	36,528.00	.0
10-63-411 FICA	890.76	890.76	14,222.00	13,331.24	6.3
10-63-412 EMPLOYEE INSURANCE	3,850.57	3,850.57	46,264.00	42,413.43	8.3
10-63-413 RETIREMENT	1,159.48	1,159.48	14,842.00	13,682.52	7.8
10-63-414 PHONE STIPEND	20.00	20.00	960.00	940.00	2.1
10-63-423 WORKERS COMPENSATION INSURANCE	369.97	369.97	2,695.00	2,325.03	13.7
10-63-501 OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
10-63-504 POSTAGE/SHIPPING	.00	.00	100.00	100.00	.0
10-63-505 COPY/PRINTING	.00	.00	450.00	450.00	.0
10-63-506 LOGO WEAR	.00	.00	450.00	450.00	.0
10-63-507 PERSONAL PROTECTIVE EQUIP.	.00	.00	150.00	150.00	.0
10-63-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	250.00	250.00	.0
10-63-583 COMPUTER/IT EQUIPMENT	.00	.00	325.00	325.00	.0
10-63-584 SOFTWARE SUBSCRIPTIONS	212.40	212.40	2,120.00	1,907.60	10.0
10-63-621 TELEPHONE SERVICE-UTILITY	65.28	65.28	1,301.00	1,235.72	5.0
10-63-622 TELEPHONE-EE ISSUED CELL PHONE	50.98	50.98	638.00	587.02	8.0
10-63-704 CONTRACTED SERVICES (OTHER PRO	.00	.00	1,800.00	1,800.00	.0
10-63-705 IT SERVICES	1,398.89	1,398.89	8,051.00	6,652.11	17.4
10-63-711 TRAVEL-TRANSPORTATION	.00	.00	1,400.00	1,400.00	.0
10-63-712 TRAVEL-MEALS	.00	.00	1,360.00	1,360.00	.0
10-63-713 TRAVEL-LODGING	.00	.00	4,500.00	4,500.00	.0
10-63-721 MEETING & TRAINING-SUPPLIES	.00	.00	400.00	400.00	.0
10-63-722 MEETING-REGISTRATION	.00	.00	4,350.00	4,350.00	.0
10-63-751 BOOKS & SUBSCRIPTIONS	.00	.00	400.00	400.00	.0
10-63-792 DUES & MEMBERSHIPS	.00	.00	800.00	800.00	.0
10-63-793 TRAINING & SCHOOLS	930.60	930.60	3,000.00	2,069.40	31.0
TOTAL BUILDING	21,221.62	21,221.62	296,273.00	275,051.38	7.2

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-64-401 SALARIES	17,227.28	17,227.28	223,955.00	206,727.72	7.7
10-64-411 FICA	1,225.88	1,225.88	17,133.00	15,907.12	7.2
10-64-412 EMPLOYEE INSURANCE	5,966.71	5,966.71	71,792.00	65,825.29	8.3
10-64-413 RETIREMENT	1,375.12	1,375.12	22,395.00	21,019.88	6.1
10-64-414 PHONE STIPEND	.00	.00	480.00	480.00	.0
10-64-423 WORKERS COMPENSATION INSURANCE	498.09	498.09	2,539.00	2,040.91	19.6
10-64-501 OFFICE SUPPLIES	.00	.00	600.00	600.00	.0
10-64-504 POSTAGE/SHIPPING	.00	.00	750.00	750.00	.0
10-64-505 COPY/PRINTING	.00	.00	500.00	500.00	.0
10-64-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	400.00	400.00	.0
10-64-583 COMPUTER/IT EQUIPMENT	.00	.00	150.00	150.00	.0
10-64-584 SOFTWARE SUBSCRIPTIONS	5,828.03	5,828.03	9,819.00	3,990.97	59.4
10-64-621 TELEPHONE SERVICE-UTILITY	82.88	82.88	984.00	901.12	8.4
10-64-704 CONTRACTED SERVICES (OTHER PRO	110.00	110.00	1,850.00	1,740.00	6.0
10-64-705 IT SERVICES	1,028.59	1,028.59	8,051.00	7,022.41	12.8
10-64-711 TRAVEL-TRANSPORTATION	.00	.00	1,400.00	1,400.00	.0
10-64-712 TRAVEL-MEALS	196.00	196.00	1,225.00	1,029.00	16.0
10-64-713 TRAVEL-LODGING	.00	.00	4,000.00	4,000.00	.0
10-64-722 MEETING-REGISTRATION	.00	.00	2,200.00	2,200.00	.0
10-64-743 RECORDING FEES	.00	.00	1,400.00	1,400.00	.0
10-64-751 BOOKS & SUBSCRIPTIONS	.00	.00	335.00	335.00	.0
10-64-791 ADVERTISING/PUBLIC NOTIFICATIO	286.40	286.40	1,000.00	713.60	28.6
10-64-792 DUES & MEMBERSHIPS	.00	.00	1,200.00	1,200.00	.0
10-64-793 TRAINING & SCHOOLS	.00	.00	600.00	600.00	.0
10-64-794 TEAM BUILDING	.00	.00	200.00	200.00	.0
10-64-796 BOARD EXPENSES/VOLUNTEER APPRE	3,283.99	3,283.99	18,138.00	14,854.01	18.1
TOTAL PLANNING	37,108.97	37,108.97	393,096.00	355,987.03	9.4

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HOUSING</u>					
10-65-401 SALARIES	6,963.46	6,963.46	90,525.00	83,561.54	7.7
10-65-411 FICA	496.52	496.52	6,925.00	6,428.48	7.2
10-65-412 EMPLOYEE INSURANCE	2,183.74	2,183.74	26,208.00	24,024.26	8.3
10-65-413 RETIREMENT	696.34	696.34	9,052.00	8,355.66	7.7
10-65-423 WORKERS COMPENSATION INSURANCE	259.79	259.79	1,319.00	1,059.21	19.7
10-65-501 OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-65-504 POSTAGE/SHIPPING	.00	.00	75.00	75.00	.0
10-65-584 SOFTWARE SUBSCRIPTIONS	69.29	69.29	641.00	571.71	10.8
10-65-603 WATER-UTILITY	.00	.00	5,377.00	5,377.00	.0
10-65-604 SEWER-UTILITY	570.00	570.00	7,320.00	6,750.00	7.8
10-65-622 TELEPHONE-EE ISSUED CELL PHONE	40.98	40.98	512.00	471.02	8.0
10-65-704 CONTRACTED SERVICES (OTHER PRO	.00	.00	35,000.00	35,000.00	.0
10-65-705 IT SERVICES	349.72	349.72	2,012.00	1,662.28	17.4
10-65-711 TRAVEL-TRANSPORTATION	.00	.00	300.00	300.00	.0
10-65-712 TRAVEL-MEALS	.00	.00	200.00	200.00	.0
10-65-713 TRAVEL-LODGING	.00	.00	800.00	800.00	.0
10-65-721 MEETING & TRAINING-SUPPLIES	.00	.00	200.00	200.00	.0
10-65-722 MEETING-REGISTRATION	.00	.00	500.00	500.00	.0
10-65-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	4,750.00	4,750.00	.0
10-65-792 DUES & MEMBERSHIPS	.00	.00	2,700.00	2,700.00	.0
10-65-793 TRAINING & SCHOOLS	.00	.00	500.00	500.00	.0
TOTAL HOUSING	11,629.84	11,629.84	195,216.00	183,586.16	6.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROJECTS</u>					
10-66-401 SALARIES	6,381.54	6,381.54	82,960.00	76,578.46	7.7
10-66-411 FICA	470.05	470.05	6,383.00	5,912.95	7.4
10-66-412 EMPLOYEE INSURANCE	817.00	817.00	9,817.00	9,000.00	8.3
10-66-413 RETIREMENT	638.16	638.16	8,296.00	7,657.84	7.7
10-66-414 PHONE STIPEND	20.00	20.00	480.00	460.00	4.2
10-66-423 WORKERS COMPENSATION INSURANCE	238.08	238.08	1,209.00	970.92	19.7
10-66-501 OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
10-66-504 POSTAGE/SHIPPING	.00	.00	200.00	200.00	.0
10-66-505 COPY/PRINTING	.00	.00	200.00	200.00	.0
10-66-507 PERSONAL PROTECTIVE EQUIP.	.00	.00	150.00	150.00	.0
10-66-584 SOFTWARE SUBSCRIPTIONS	69.29	69.29	1,556.00	1,486.71	4.5
10-66-621 TELEPHONE SERVICE-UTILITY	28.63	28.63	340.00	311.37	8.4
10-66-705 IT SERVICES	349.72	349.72	2,012.00	1,662.28	17.4
10-66-711 TRAVEL-TRANSPORTATION	.00	.00	350.00	350.00	.0
10-66-712 TRAVEL-MEALS	.00	.00	340.00	340.00	.0
10-66-713 TRAVEL-LODGING	.00	.00	1,125.00	1,125.00	.0
10-66-722 MEETING-REGISTRATION	.00	.00	1,100.00	1,100.00	.0
10-66-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	100.00	100.00	.0
10-66-792 DUES & MEMBERSHIPS	.00	.00	150.00	150.00	.0
10-66-793 TRAINING & SCHOOLS	.00	.00	400.00	400.00	.0
10-66-812 FURNITURE & FIXTURES-CAPITAL A	.00	.00	200.00	200.00	.0
TOTAL PROJECTS	9,012.47	9,012.47	117,568.00	108,555.53	7.7

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN. SERVICES ADMIN</u>					
10-80-501 OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-80-502 OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
10-80-503 MAINTENANCE & CLEANING SUPPLIE	.00	.00	100.00	100.00	.0
10-80-504 POSTAGE/SHIPPING	.00	.00	2,000.00	2,000.00	.0
10-80-505 COPY/PRINTING	.00	.00	1,500.00	1,500.00	.0
10-80-521 DEPARTMENT MATERIALS	.00	.00	1,000.00	1,000.00	.0
10-80-551 FURNISHINGS & FIXTURES	.00	.00	1,500.00	1,500.00	.0
10-80-583 COMPUTER/IT EQUIPMENT	.00	.00	28,600.00	28,600.00	.0
10-80-584 SOFTWARE SUBSCRIPTIONS	7,968.01	7,968.01	19,500.00	11,531.99	40.9
10-80-601 GAS-UTILITY	1,120.06	1,120.06	8,430.00	7,309.94	13.3
10-80-602 ELECTRIC-UTILITY	1,380.39	1,380.39	19,203.00	17,822.61	7.2
10-80-603 WATER-UTILITY	.00	.00	5,645.00	5,645.00	.0
10-80-604 SEWER-UTILITY	285.00	285.00	3,660.00	3,375.00	7.8
10-80-621 TELEPHONE SERVICE-UTILITY	74.42	74.42	3,070.00	2,995.58	2.4
10-80-623 INTERNET SERVICE	65.00	65.00	.00	(65.00)	.0
10-80-691 DISPOSAL/RECYCLING/SHREDDING	.00	.00	500.00	500.00	.0
10-80-702 ATTORNEY	3,995.00	3,995.00	120,000.00	116,005.00	3.3
10-80-703 AUDIT	.00	.00	14,637.00	14,637.00	.0
10-80-705 IT SERVICES	.15	.15	.00	(.15)	.0
10-80-706 EVENT SERVICES	.00	.00	18,000.00	18,000.00	.0
10-80-731 RENTAL-EQUIPMENT	95.00	95.00	1,250.00	1,155.00	7.6
10-80-741 FEES	51.62	51.62	1,500.00	1,448.38	3.4
10-80-742 CONVENIENCE (CREDIT CARD PROCE	428.28	428.28	3,000.00	2,571.72	14.3
10-80-743 RECORDING FEES	.00	.00	1,000.00	1,000.00	.0
10-80-751 BOOKS & SUBSCRIPTIONS	.00	.00	150.00	150.00	.0
10-80-761 INSURANCE & BONDS	.00	.00	4,363.00	4,363.00	.0
10-80-792 DUES & MEMBERSHIPS	7,458.00	7,458.00	11,833.00	4,375.00	63.0
TOTAL ADMIN. SERVICES ADMIN	22,920.93	22,920.93	272,941.00	250,020.07	8.4

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CLERK</u>					
10-81-401 SALARIES	18,603.85	18,603.85	241,850.00	223,246.15	7.7
10-81-411 FICA	1,339.51	1,339.51	18,502.00	17,162.49	7.2
10-81-412 EMPLOYEE INSURANCE	5,106.65	5,106.65	61,287.00	56,180.35	8.3
10-81-413 RETIREMENT	1,860.38	1,860.38	24,185.00	22,324.62	7.7
10-81-423 WORKERS COMPENSATION INSURANCE	41.33	41.33	255.00	213.67	16.2
10-81-584 SOFTWARE SUBSCRIPTIONS	56,857.78	56,857.78	63,656.00	6,798.22	89.3
10-81-621 TELEPHONE SERVICE-UTILITY	76.31	76.31	1,020.00	943.69	7.5
10-81-704 CONTRACTED SERVICES (OTHER PRO	.00	.00	5,000.00	5,000.00	.0
10-81-705 IT SERVICES	1,563.49	1,563.49	10,064.00	8,500.51	15.5
10-81-711 TRAVEL-TRANSPORTATION	.00	.00	1,150.00	1,150.00	.0
10-81-712 TRAVEL-MEALS	.00	.00	1,500.00	1,500.00	.0
10-81-713 TRAVEL-LODGING	.00	.00	4,975.00	4,975.00	.0
10-81-721 MEETING & TRAINING-SUPPLIES	.00	.00	50.00	50.00	.0
10-81-722 MEETING-REGISTRATION	.00	.00	4,025.00	4,025.00	.0
10-81-741 FEES	.00	.00	3,000.00	3,000.00	.0
10-81-761 INSURANCE & BONDS	.00	.00	300.00	300.00	.0
10-81-791 ADVERTISING/PUBLIC NOTIFICATIO	133.88	133.88	60.00	(73.88)	223.1
10-81-792 DUES & MEMBERSHIPS	430.00	430.00	805.00	375.00	53.4
10-81-793 TRAINING & SCHOOLS	36.00	36.00	350.00	314.00	10.3
10-81-794 TEAM BUILDING	.00	.00	600.00	600.00	.0
10-81-795 ELECTION COSTS	.00	.00	10,000.00	10,000.00	.0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL CLERK	86,049.18	86,049.18	452,634.00	366,584.82	19.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HR</u>					
10-82-401 SALARIES	11,937.48	11,937.48	155,187.00	143,249.52	7.7
10-82-411 FICA	848.07	848.07	11,872.00	11,023.93	7.1
10-82-412 EMPLOYEE INSURANCE	3,134.50	3,134.50	37,636.00	34,501.50	8.3
10-82-413 RETIREMENT	1,193.74	1,193.74	15,519.00	14,325.26	7.7
10-82-421 EMPLOYEE ENRICHMENT	19,672.11	19,672.11	37,300.00	17,627.89	52.7
10-82-422 EMPLOYEE EDUCATION-TUITION REI	.00	.00	6,000.00	6,000.00	.0
10-82-423 WORKERS COMPENSATION INSURANCE	26.46	26.46	164.00	137.54	16.1
10-82-501 OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
10-82-504 POSTAGE/SHIPPING	.00	.00	25.00	25.00	.0
10-82-505 COPY/PRINTING	252.16	252.16	50.00	(202.16)	504.3
10-82-506 LOGO WEAR	.00	.00	500.00	500.00	.0
10-82-584 SOFTWARE SUBSCRIPTIONS	5,839.98	5,839.98	12,695.00	6,855.02	46.0
10-82-621 TELEPHONE SERVICE-UTILITY	57.26	57.26	680.00	622.74	8.4
10-82-704 CONTRACTED SERVICES (OTHER PRO	310.00	310.00	3,050.00	2,740.00	10.2
10-82-705 IT SERVICES	699.44	699.44	4,025.00	3,325.56	17.4
10-82-711 TRAVEL-TRANSPORTATION	.00	.00	450.00	450.00	.0
10-82-712 TRAVEL-MEALS	.00	.00	600.00	600.00	.0
10-82-713 TRAVEL-LODGING	.00	.00	1,950.00	1,950.00	.0
10-82-722 MEETING-REGISTRATION	.00	.00	1,650.00	1,650.00	.0
10-82-741 FEES	.00	.00	250.00	250.00	.0
10-82-761 INSURANCE & BONDS	.00	.00	1,200.00	1,200.00	.0
10-82-791 ADVERTISING/PUBLIC NOTIFICATIO	42.60	42.60	3,500.00	3,457.40	1.2
10-82-792 DUES & MEMBERSHIPS	.00	.00	620.00	620.00	.0
10-82-793 TRAINING & SCHOOLS	.00	.00	250.00	250.00	.0
10-82-794 TEAM BUILDING	100.64	100.64	500.00	399.36	20.1
TOTAL HR	44,114.44	44,114.44	295,773.00	251,658.56	14.9

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN MANAGER</u>					
10-83-401 SALARIES	12,616.14	12,616.14	164,010.00	151,393.86	7.7
10-83-411 FICA	943.80	943.80	12,547.00	11,603.20	7.5
10-83-412 EMPLOYEE INSURANCE	1,580.81	1,580.81	18,991.00	17,410.19	8.3
10-83-413 RETIREMENT	1,261.61	1,261.61	16,401.00	15,139.39	7.7
10-83-423 WORKERS COMPENSATION INSURANCE	470.68	470.68	2,390.00	1,919.32	19.7
10-83-501 OFFICE SUPPLIES	.00	.00	25.00	25.00	.0
10-83-511 FUEL/OIL/OPERATING FLUIDS	26.00	26.00	.00	(26.00)	.0
10-83-561 COMMUNITY ENGAGEMENT/COMMUNITY	400.00	400.00	4,800.00	4,400.00	8.3
10-83-584 SOFTWARE SUBSCRIPTIONS	115.40	115.40	1,288.00	1,172.60	9.0
10-83-621 TELEPHONE SERVICE-UTILITY	28.63	28.63	340.00	311.37	8.4
10-83-622 TELEPHONE-EE ISSUED CELL PHONE	40.98	40.98	512.00	471.02	8.0
10-83-704 CONTRACTED SERVICES (OTHER PRO	2,375.00	2,375.00	30,500.00	28,125.00	7.8
10-83-705 IT SERVICES	514.30	514.30	4,025.00	3,510.70	12.8
10-83-711 TRAVEL-TRANSPORTATION	.00	.00	2,000.00	2,000.00	.0
10-83-712 TRAVEL-MEALS	218.04	218.04	1,000.00	781.96	21.8
10-83-713 TRAVEL-LODGING	.00	.00	2,300.00	2,300.00	.0
10-83-721 MEETING & TRAINING-SUPPLIES	.00	.00	750.00	750.00	.0
10-83-722 MEETING-REGISTRATION	200.00	200.00	1,500.00	1,300.00	13.3
10-83-751 BOOKS & SUBSCRIPTIONS	.00	.00	350.00	350.00	.0
10-83-792 DUES & MEMBERSHIPS	444.00	444.00	1,500.00	1,056.00	29.6
10-83-793 TRAINING & SCHOOLS	.00	.00	150.00	150.00	.0
	<u>21,235.39</u>	<u>21,235.39</u>	<u>265,379.00</u>	<u>244,143.61</u>	<u>8.0</u>
<u>COUNCIL</u>					
10-84-401 SALARIES	1,500.00	1,500.00	18,000.00	16,500.00	8.3
10-84-411 FICA	114.75	114.75	1,377.00	1,262.25	8.3
10-84-412 EMPLOYEE INSURANCE	3.00	3.00	36.00	33.00	8.3
10-84-423 WORKERS COMPENSATION INSURANCE	.00	.00	19.00	19.00	.0
10-84-584 SOFTWARE SUBSCRIPTIONS	322.77	322.77	1,863.00	1,540.23	17.3
10-84-704 CONTRACTED SERVICES (OTHER PRO	.00	.00	318,749.00	318,749.00	.0
10-84-711 TRAVEL-TRANSPORTATION	.00	.00	300.00	300.00	.0
10-84-712 TRAVEL-MEALS	.00	.00	400.00	400.00	.0
10-84-713 TRAVEL-LODGING	.00	.00	1,500.00	1,500.00	.0
10-84-722 MEETING-REGISTRATION	250.00	250.00	900.00	650.00	27.8
10-84-761 INSURANCE & BONDS	.00	.00	11,097.00	11,097.00	.0
10-84-771 INITIATIVES & ECONOMIC DEVELOP	2,500.00	2,500.00	208,000.00	205,500.00	1.2
10-84-792 DUES & MEMBERSHIPS	.00	.00	250.00	250.00	.0
10-84-796 BOARD EXPENSES/VOLUNTEER APPRE	39.46	39.46	500.00	460.54	7.9
	<u>4,729.98</u>	<u>4,729.98</u>	<u>562,991.00</u>	<u>558,261.02</u>	<u>.8</u>
TOTAL FUND EXPENDITURES	<u>535,952.61</u>	<u>535,952.61</u>	<u>6,754,554.00</u>	<u>6,218,601.39</u>	<u>7.9</u>
NET REVENUE OVER EXPENDITURES	<u>(127,459.28)</u>	<u>(127,459.28)</u>	<u>(467,632.00)</u>	<u>(340,172.72)</u>	<u>(27.3)</u>

TOWN OF PAGOSA SPRINGS
 BALANCE SHEET
 JANUARY 31, 2026

CONSERVATION TRUST FUND

<u>ASSETS</u>			
21-10100	CASH IN COMBINED CASH FUND		75,989.15
			<u>75,989.15</u>
	TOTAL ASSETS		<u>75,989.15</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
21-29800	FUND BALANCE	75,755.60	
	REVENUE OVER EXPENDITURES - YTD	233.55	
			<u>75,989.15</u>
	BALANCE - CURRENT DATE		<u>75,989.15</u>
	TOTAL FUND EQUITY		<u>75,989.15</u>
	TOTAL LIABILITIES AND EQUITY		<u>75,989.15</u>

TOWN OF PAGOSA SPRINGS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUES</u>					
21-33-301 INTERGOVERNMENTAL TAX SHARING	.00	.00	100,000.00	100,000.00	.0
21-33-303 COLORADO LOTTERY/CTF	.00	.00	20,000.00	20,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	.00	.00	120,000.00	120,000.00	.0
<u>MISCELLANEOUS REVENUES</u>					
21-36-603 INTEREST INCOME	233.55	233.55	500.00	266.45	46.7
TOTAL MISCELLANEOUS REVENUES	233.55	233.55	500.00	266.45	46.7
TOTAL FUND REVENUE	233.55	233.55	120,500.00	120,266.45	.2

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FUND ADMINISTRATION-CTF</u>					
21-50-992 TRANSFER TO CAPITAL FUND	.00	.00	130,000.00	130,000.00	.0
TOTAL FUND ADMINISTRATION-CTF	.00	.00	130,000.00	130,000.00	.0
<u>RECREATION-CTF</u>					
21-55-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	5,000.00	5,000.00	.0
TOTAL RECREATION-CTF	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	135,000.00	135,000.00	.0
NET REVENUE OVER EXPENDITURES	233.55	233.55	(14,500.00)	(14,733.55)	1.6

TOWN OF PAGOSA SPRINGS

BALANCE SHEET

JANUARY 31, 2026

TRUST/IMPACT FUND

ASSETS

31-10100	CASH IN COMBINED CASH FUND	1,204,400.32	
31-11200	ACCOUNTS RECEIVABLE - TRUST	13,632.24	
		<u> </u>	
	TOTAL ASSETS		<u>1,218,032.56</u>

LIABILITIES AND EQUITY

LIABILITIES

31-22210	UNEARNED REVENUE	90,000.00	
31-23410	EAST END TRAIL DONATIONS	5,000.00	
31-23520	HEALTH ACCOUNT	177,637.94	
31-23585	CEMETERY MAINTENANCE FEE	27,848.77	
31-23586	VACATION RENTAL SURCHARGE	108,564.50	
31-23590	RESERVOIR HILL TICKET FEE	53,202.81	
31-23624	SUNRIDGE OF PAGOSA TOWNHOMES	24,505.00	
31-23626	WORKFORCE HOUSING FEE	120,250.00	
31-23627	TOURISM EVENT VENUE	545,632.53	
31-23628	PLASTIC BAG FEES LIABILITY	48,299.51	
31-23629	RIVER DOMES TRAIL IN LIEU FEE	16,848.75	
31-23631	ADA PROGRAM PAYMENT IN LIEU	1,000.00	
31-23632	THE DRIFT SIDEWALK-5TH ST	19,750.00	
		<u> </u>	
	TOTAL LIABILITIES		1,238,539.81

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
31-29800	FUND BALANCE	(330.74)	
	REVENUE OVER EXPENDITURES - YTD	(20,176.51)	
		<u> </u>	
	BALANCE - CURRENT DATE	(20,507.25)	
		<u> </u>	
	TOTAL FUND EQUITY		(20,507.25)
			<u> </u>
	TOTAL LIABILITIES AND EQUITY		<u>1,218,032.56</u>

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

TRUST/IMPACT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES, FEES & FORFEITURES</u>					
31-35-506 WORKFORCE HOUSING FEES	(43,500.00)	(43,500.00)	57,500.00	101,000.00	(75.7)
31-35-507 CEMETERY FEES	150.00	150.00	3,000.00	2,850.00	5.0
TOTAL FINES, FEES & FORFEITURES	(43,350.00)	(43,350.00)	60,500.00	103,850.00	(71.7)
<u>MISCELLANEOUS REVENUES</u>					
31-36-603 INTEREST INCOME	1,686.00	1,686.00	15,000.00	13,314.00	11.2
31-36-604 PASS THROUGH REVENUE	.00	.00	60,000.00	60,000.00	.0
TOTAL MISCELLANEOUS REVENUES	1,686.00	1,686.00	75,000.00	73,314.00	2.3
<u>CONTRIBUTIONS & OTHR GRANT REV</u>					
31-37-704 PLASTIC BAG PROGRAM	13,632.24	13,632.24	10,000.00	(3,632.24)	136.3
TOTAL CONTRIBUTIONS & OTHR GRANT REV	13,632.24	13,632.24	10,000.00	(3,632.24)	136.3
<u>SOURCE 38</u>					
31-38-802 GROUND LEASE REVENUE	8,696.51	8,696.51	.00	(8,696.51)	.0
TOTAL SOURCE 38	8,696.51	8,696.51	.00	(8,696.51)	.0
TOTAL FUND REVENUE	(19,335.25)	(19,335.25)	145,500.00	164,835.25	(13.3)

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

TRUST/IMPACT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH ACCOUNT</u>					
31-43-421 EMPLOYEE ENRICHMENT	.00	.00	10,830.00	10,830.00	.0
31-43-424 TOWN FUNDED BENEFITS	841.26	841.26	15,527.00	14,685.74	5.4
TOTAL HEALTH ACCOUNT	841.26	841.26	26,357.00	25,515.74	3.2
<u>FUND ADMINISTRATION-TRUST/IMP.</u>					
31-50-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	66,000.00	66,000.00	.0
31-50-666 R&M-RESERVOIR HILL PARK	.00	.00	5,000.00	5,000.00	.0
31-50-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	10,000.00	10,000.00	.0
31-50-991 TRANSFER TO GENERAL FUND	.00	.00	4,750.00	4,750.00	.0
31-50-992 TRANSFER TO CAPITAL FUND	.00	.00	10,000.00	10,000.00	.0
TOTAL FUND ADMINISTRATION-TRUST/IMP.	.00	.00	95,750.00	95,750.00	.0
TOTAL FUND EXPENDITURES	841.26	841.26	122,107.00	121,265.74	.7
NET REVENUE OVER EXPENDITURES	(20,176.51)	(20,176.51)	23,393.00	43,569.51	(86.3)

TOWN OF PAGOSA SPRINGS

BALANCE SHEET

JANUARY 31, 2026

LODGERS TAX FUND

<u>ASSETS</u>			
41-10100	CASH IN COMBINED CASH FUND	1,513,729.60	
41-10150	ACCTS RECEIVABLE - LODGERS TAX	163.97	
41-11500	LODGERS TAX	698,899.46	
	TOTAL ASSETS		<u>2,212,793.03</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
41-20250	AUDIT ACCT PAYABLE	9,490.42	
41-21211	ACCRUED WAGES	12,200.90	
	TOTAL LIABILITIES		21,691.32
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
41-29800	FUND BALANCE	2,202,717.53	
	REVENUE OVER EXPENDITURES - YTD	(11,615.82)	
	BALANCE - CURRENT DATE	2,191,101.71	
	TOTAL FUND EQUITY		<u>2,191,101.71</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,212,793.03</u>

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LODGERS TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
41-31-108 LODGERS TAX	94,835.53	94,835.53	1,010,000.00	915,164.47	9.4
TOTAL TAXES	94,835.53	94,835.53	1,010,000.00	915,164.47	9.4
<u>INTERGOVERNMENTAL REVENUES</u>					
41-33-301 INTERGOVERNMENTAL TAX SHARING	.00	.00	550,000.00	550,000.00	.0
41-33-305 STATE OF COLORADO GRANTS	.00	.00	49,000.00	49,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	.00	.00	599,000.00	599,000.00	.0
<u>MISCELLANEOUS REVENUES</u>					
41-36-603 INTEREST INCOME	4,802.49	4,802.49	45,000.00	40,197.51	10.7
41-36-604 PASS THROUGH REVENUE	163.97	163.97	1,500.00	1,336.03	10.9
TOTAL MISCELLANEOUS REVENUES	4,966.46	4,966.46	46,500.00	41,533.54	10.7
<u>LEASES & RENTS</u>					
41-38-800 DEPT. SPECIFIC RENTAL REVENUE	400.00	400.00	5,000.00	4,600.00	8.0
TOTAL LEASES & RENTS	400.00	400.00	5,000.00	4,600.00	8.0
TOTAL FUND REVENUE	100,201.99	100,201.99	1,660,500.00	1,560,298.01	6.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LODGERS TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOURISM ADMIN.</u>					
41-71-401 SALARIES	13,178.90	13,178.90	227,826.00	214,647.10	5.8
41-71-411 FICA	989.82	989.82	17,429.00	16,439.18	5.7
41-71-412 EMPLOYEE INSURANCE	2,892.08	2,892.08	68,851.00	65,958.92	4.2
41-71-413 RETIREMENT	1,317.89	1,317.89	22,783.00	21,465.11	5.8
41-71-423 WORKERS COMPENSATION INSURANCE	333.53	333.53	4,587.00	4,253.47	7.3
41-71-583 COMPUTER/IT EQUIPMENT	.00	.00	7,200.00	7,200.00	.0
41-71-584 SOFTWARE SUBSCRIPTIONS	112.95	112.95	39,852.00	39,739.05	.3
41-71-622 TELEPHONE-EE ISSUED CELL PHONE	81.96	81.96	1,538.00	1,456.04	5.3
41-71-703 AUDIT	.00	.00	3,582.00	3,582.00	.0
41-71-704 CONTRACTED SERVICES (OTHER PRO	8,750.00	8,750.00	35,000.00	26,250.00	25.0
41-71-705 IT SERVICES	493.72	493.72	6,038.00	5,544.28	8.2
41-71-711 TRAVEL-TRANSPORTATION	.00	.00	2,500.00	2,500.00	.0
41-71-712 TRAVEL-MEALS	.00	.00	200.00	200.00	.0
41-71-713 TRAVEL-LODGING	.00	.00	5,600.00	5,600.00	.0
41-71-722 MEETING-REGISTRATION	.00	.00	7,000.00	7,000.00	.0
41-71-741 FEES	57.20	57.20	800.00	742.80	7.2
41-71-742 CONVENIENCE (CREDIT CARD PROCE	(43.15)	(43.15)	375.00	418.15	(11.5)
41-71-761 INSURANCE & BONDS	.00	.00	1,311.00	1,311.00	.0
41-71-792 DUES & MEMBERSHIPS	.00	.00	1,500.00	1,500.00	.0
41-71-796 BOARD EXPENSES/VOLUNTEER APPRE	2,950.00	2,950.00	10,765.00	7,815.00	27.4
TOTAL TOURISM ADMIN.	31,114.90	31,114.90	464,737.00	433,622.10	6.7
<u>TOURISM</u>					
41-72-401 SALARIES	5,012.96	5,012.96	65,168.00	60,155.04	7.7
41-72-411 FICA	369.00	369.00	4,985.00	4,616.00	7.4
41-72-412 EMPLOYEE INSURANCE	1,331.56	1,331.56	10,337.00	9,005.44	12.9
41-72-413 RETIREMENT	451.16	451.16	6,517.00	6,065.84	6.9
41-72-423 WORKERS COMPENSATION INSURANCE	187.02	187.02	950.00	762.98	19.7
41-72-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	15,000.00	15,000.00	.0
41-72-583 COMPUTER/IT EQUIPMENT	.00	.00	4,500.00	4,500.00	.0
41-72-584 SOFTWARE SUBSCRIPTIONS	6,036.52	6,036.52	66,875.00	60,838.48	9.0
41-72-622 TELEPHONE-EE ISSUED CELL PHONE	50.98	50.98	638.00	587.02	8.0
41-72-659 R&M-WAYFINDING & SIGNAGE	.00	.00	25,000.00	25,000.00	.0
41-72-704 CONTRACTED SERVICES (OTHER PRO	39,406.00	39,406.00	29,350.00	(10,056.00)	134.3
41-72-705 IT SERVICES	1,206.86	1,206.86	2,012.00	805.14	60.0
41-72-706 EVENT SERVICES	.00	.00	166,000.00	166,000.00	.0
41-72-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	308,800.00	308,800.00	.0
41-72-791 ADVERTISING/PUBLIC NOTIFICATIO	18,884.55	18,884.55	429,000.00	410,115.45	4.4
41-72-793 TRAINING & SCHOOLS	.00	.00	450.00	450.00	.0
41-72-796 BOARD EXPENSES/VOLUNTEER APPRE	11.22	11.22	1,200.00	1,188.78	.9
TOTAL TOURISM	72,947.83	72,947.83	1,136,782.00	1,063,834.17	6.4

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LODGERS TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>VISITOR CENTER</u>					
41-73-401 SALARIES	41.00	41.00	.00	(41.00)	.0
41-73-402 PART TIME	3,373.50	3,373.50	59,354.00	55,980.50	5.7
41-73-411 FICA	261.22	261.22	4,540.00	4,278.78	5.8
41-73-412 EMPLOYEE INSURANCE	6.84	6.84	119.00	112.16	5.8
41-73-423 WORKERS COMPENSATION INSURANCE	10.12	10.12	63.00	52.88	16.1
41-73-501 OFFICE SUPPLIES	.00	.00	3,900.00	3,900.00	.0
41-73-502 OPERATING SUPPLIES	.00	.00	1,000.00	1,000.00	.0
41-73-504 POSTAGE/SHIPPING	.00	.00	8,000.00	8,000.00	.0
41-73-505 COPY/PRINTING	.00	.00	15,000.00	15,000.00	.0
41-73-583 COMPUTER/IT EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
41-73-584 SOFTWARE SUBSCRIPTIONS	3,107.10	3,107.10	6,092.00	2,984.90	51.0
41-73-601 GAS-UTILITY	151.90	151.90	1,385.00	1,233.10	11.0
41-73-602 ELECTRIC-UTILITY	214.37	214.37	2,879.00	2,664.63	7.5
41-73-603 WATER-UTILITY	.00	.00	7,636.00	7,636.00	.0
41-73-604 SEWER-UTILITY	71.25	71.25	915.00	843.75	7.8
41-73-621 TELEPHONE SERVICE-UTILITY	18.06	18.06	764.00	745.94	2.4
41-73-705 IT SERVICES	349.72	349.72	.00	(349.72)	.0
41-73-761 INSURANCE & BONDS	150.00	150.00	54.00	(96.00)	277.8
41-73-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	10,000.00	10,000.00	.0
41-73-796 BOARD EXPENSES/VOLUNTEER APPRE	.00	.00	250.00	250.00	.0
TOTAL VISITOR CENTER	<u>7,755.08</u>	<u>7,755.08</u>	<u>123,451.00</u>	<u>115,695.92</u>	<u>6.3</u>
TOTAL FUND EXPENDITURES	<u>111,817.81</u>	<u>111,817.81</u>	<u>1,724,970.00</u>	<u>1,613,152.19</u>	<u>6.5</u>
NET REVENUE OVER EXPENDITURES	<u>(11,615.82)</u>	<u>(11,615.82)</u>	<u>(64,470.00)</u>	<u>(52,854.18)</u>	<u>(18.0)</u>

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
51-10100	CASH IN COMBINED CASH FUND	4,576,153.38	
51-10200	SERIES 2019 INTEREST ZIONS	.44	
51-10201	SERIES 2019 PRINCIPAL ZIONS	.30	
51-10202	SERIES 2019 CONSTRUCTION FUND	.12	
51-10530	ACCTS RECEIVABLE - CAP IMPROV	268,489.30	
51-11510	SALES TAX	2,357,820.89	
51-11540	HUTF	17,001.54	
51-11560	ACCRUED INCOME	6,257.94	
	TOTAL ASSETS		7,225,723.91
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
51-20250	AUDIT ACCT PAYABLE	121,841.18	
51-20700	DUE TO GENERAL FUND - LOAN	281,029.00	
51-21000	WAGES PAYABLE	34,339.01	
	TOTAL LIABILITIES		437,209.19
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
51-29800	FUND BALANCE	6,869,427.04	
	REVENUE OVER EXPENDITURES - YTD	(80,912.32)	
	BALANCE - CURRENT DATE	6,788,514.72	
	TOTAL FUND EQUITY		6,788,514.72
	TOTAL LIABILITIES AND EQUITY		7,225,723.91

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
51-31-103 SALES TAX	319,640.39	319,640.39	4,936,362.00	4,616,721.61	6.5
51-31-107 HIGHWAY USER TAX (HUTF)	17,001.54	17,001.54	97,272.00	80,270.46	17.5
51-31-109 ROAD MILL TAX	.00	.00	30,000.00	30,000.00	.0
TOTAL TAXES	336,641.93	336,641.93	5,063,634.00	4,726,992.07	6.7
<u>LICENSES AND PERMITS</u>					
51-32-208 ROAD CUT PERMITS	.00	.00	6,000.00	6,000.00	.0
TOTAL LICENSES AND PERMITS	.00	.00	6,000.00	6,000.00	.0
<u>INTERGOVERNMENTAL REVENUES</u>					
51-33-305 STATE OF COLORADO GRANTS	.00	.00	320,893.00	320,893.00	.0
51-33-307 CDOT GRANTS	.00	.00	1,067,420.00	1,067,420.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	.00	.00	1,388,313.00	1,388,313.00	.0
<u>CHARGES FOR SERVICES</u>					
51-34-401 CHARGES FOR ADDED SERVICES	489.30	489.30	500.00	10.70	97.9
51-34-409 EV CHARGING STATION REVENUES	6,257.94	6,257.94	30,000.00	23,742.06	20.9
TOTAL CHARGES FOR SERVICES	6,747.24	6,747.24	30,500.00	23,752.76	22.1
<u>FINES, FEES & FORFEITURES</u>					
51-35-507 CEMETERY FEES	400.00	400.00	7,000.00	6,600.00	5.7
TOTAL FINES, FEES & FORFEITURES	400.00	400.00	7,000.00	6,600.00	5.7
<u>MISCELLANEOUS REVENUES</u>					
51-36-601 MISCELLANEOUS REVENUE	68,622.69	68,622.69	20,000.00	(48,622.69)	343.1
51-36-603 INTEREST INCOME	14,887.55	14,887.55	100,000.00	85,112.45	14.9
TOTAL MISCELLANEOUS REVENUES	83,510.24	83,510.24	120,000.00	36,489.76	69.6

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS & OTHR GRANT REV</u>					
51-37-701 PRIVATE/NON-PROFIT COLLABORAT.	21,300.00	21,300.00	75,000.00	53,700.00	28.4
TOTAL CONTRIBUTIONS & OTHR GRANT REV	21,300.00	21,300.00	75,000.00	53,700.00	28.4
<u>LEASES & RENTS</u>					
51-38-810 DEPT. SPEC. RENTAL FEES-PARKS	1,335.00	1,335.00	18,000.00	16,665.00	7.4
51-38-811 DEPT. SPEC. LEASES-F&F	.00	.00	11,729.00	11,729.00	.0
TOTAL LEASES & RENTS	1,335.00	1,335.00	29,729.00	28,394.00	4.5
<u>INTERFUND TRANSFERS</u>					
51-39-904 TRANSFER FROM CTF	.00	.00	130,000.00	130,000.00	.0
51-39-905 TRANSFER FROM LODGERS FUND	.00	.00	250,000.00	250,000.00	.0
51-39-906 TRANSFER FROM TRUST FUND	.00	.00	10,000.00	10,000.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	390,000.00	390,000.00	.0
TOTAL FUND REVENUE	449,934.41	449,934.41	7,110,176.00	6,660,241.59	6.3

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE-CAPITAL</u>					
51-49-642 R&M-EQUIPMENT	.00	.00	100.00	100.00	.0
51-49-761 INSURANCE & BONDS	.00	.00	250.00	250.00	.0
TOTAL POLICE-CAPITAL	.00	.00	350.00	350.00	.0
<u>PARKS & REC ADMIN-CAPITAL</u>					
51-54-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	20,000.00	20,000.00	.0
TOTAL PARKS & REC ADMIN-CAPITAL	.00	.00	20,000.00	20,000.00	.0
<u>RECREATION-CAPITAL</u>					
51-55-812 FURNITURE & FIXTURES-CAPITAL A	.00	.00	1,500.00	1,500.00	.0
TOTAL RECREATION-CAPITAL	.00	.00	1,500.00	1,500.00	.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS-CAPITAL</u>					
51-58-401 SALARIES	30,072.19	30,072.19	403,643.00	373,570.81	7.5
51-58-402 PART TIME	2,722.82	2,722.82	27,911.00	25,188.18	9.8
51-58-403 OVERTIME	42.14	42.14	5,988.00	5,945.86	.7
51-58-404 ON-CALL	.00	.00	9,120.00	9,120.00	.0
51-58-411 FICA	2,451.07	2,451.07	33,244.00	30,792.93	7.4
51-58-412 EMPLOYEE INSURANCE	11,990.87	11,990.87	142,452.00	130,461.13	8.4
51-58-413 RETIREMENT	2,649.40	2,649.40	36,611.00	33,961.60	7.2
51-58-415 UNIFORM STIPEND	230.86	230.86	3,009.00	2,778.14	7.7
51-58-423 WORKERS COMPENSATION INSURANCE	2,129.89	2,129.89	11,089.00	8,959.11	19.2
51-58-501 OFFICE SUPPLIES	.00	.00	125.00	125.00	.0
51-58-502 OPERATING SUPPLIES	404.00	404.00	38,000.00	37,596.00	1.1
51-58-503 MAINTENANCE & CLEANING SUPPLIE	.00	.00	125.00	125.00	.0
51-58-506 LOGO WEAR	.00	.00	2,250.00	2,250.00	.0
51-58-507 PERSONAL PROTECTIVE EQUIP.	34.97	34.97	750.00	715.03	4.7
51-58-511 FUEL/OIL/OPERATING FLUIDS	384.11	384.11	14,000.00	13,615.89	2.7
51-58-521 DEPARTMENT MATERIALS	388.56	388.56	50,000.00	49,611.44	.8
51-58-541 VEHICLE PARTS	.00	.00	100.00	100.00	.0
51-58-542 EQUIPMENT PARTS	42.43	42.43	3,000.00	2,957.57	1.4
51-58-543 SMALL TOOLS	410.25	410.25	2,500.00	2,089.75	16.4
51-58-551 FURNISHINGS & FIXTURES	.00	.00	11,500.00	11,500.00	.0
51-58-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	400.00	400.00	.0
51-58-581 SMALL EQUIPMENT	99.99	99.99	.00	(99.99)	.0
51-58-582 EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
51-58-584 SOFTWARE SUBSCRIPTIONS	392.06	392.06	640.00	247.94	61.3
51-58-601 GAS-UTILITY	155.88	155.88	1,336.00	1,180.12	11.7
51-58-602 ELECTRIC-UTILITY	1,982.32	1,982.32	24,679.00	22,696.68	8.0
51-58-603 WATER-UTILITY	.00	.00	77,158.00	77,158.00	.0
51-58-604 SEWER-UTILITY	427.50	427.50	5,490.00	5,062.50	7.8
51-58-621 TELEPHONE SERVICE-UTILITY	25.62	25.62	304.00	278.38	8.4
51-58-622 TELEPHONE-EE ISSUED CELL PHONE	40.98	40.98	512.00	471.02	8.0
51-58-623 INTERNET SERVICE	.00	.00	2,800.00	2,800.00	.0
51-58-642 R&M-EQUIPMENT	77.00	77.00	.00	(77.00)	.0
51-58-658 R&M-PARKS & TRAILS	.00	.00	15,000.00	15,000.00	.0
51-58-663 R&M-BELL TOWER PARK	144.23	144.23	.00	(144.23)	.0
51-58-672 R&M-TRAILS/SIDEWALKS	.00	.00	35,000.00	35,000.00	.0
51-58-701 ENGINEERING & MODELING (NON CI	.00	.00	15,000.00	15,000.00	.0
51-58-704 CONTRACTED SERVICES (OTHER PRO	1,450.00	1,450.00	33,500.00	32,050.00	4.3
51-58-705 IT SERVICES	349.72	349.72	2,012.00	1,662.28	17.4
51-58-711 TRAVEL-TRANSPORTATION	.00	.00	1,000.00	1,000.00	.0
51-58-712 TRAVEL-MEALS	.00	.00	500.00	500.00	.0
51-58-713 TRAVEL-LODGING	.00	.00	3,000.00	3,000.00	.0
51-58-722 MEETING-REGISTRATION	112.00	112.00	750.00	638.00	14.9
51-58-731 RENTAL-EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
51-58-732 RENTAL-MISC.	.00	.00	5,400.00	5,400.00	.0
51-58-761 INSURANCE & BONDS	.00	.00	10,932.00	10,932.00	.0
51-58-793 TRAINING & SCHOOLS	.00	.00	2,500.00	2,500.00	.0
51-58-794 TEAM BUILDING	.00	.00	500.00	500.00	.0
51-58-812 FURNITURE & FIXTURES-CAPITAL A	39.58	39.58	14,500.00	14,460.42	.3
51-58-821 IMPROVE. OTHER THAN BUILDINGS	309,689.72	309,689.72	1,320,432.00	1,010,742.28	23.5
51-58-830 EQUIPMENT-CAPITAL OUTLAY	.00	.00	2,500.00	2,500.00	.0
51-58-853 CAPITAL ENGINEERING	223.13	223.13	44,900.00	44,676.87	.5
51-58-864 BRIDGE CONSTRUCTION-NEW OR REP	.00	.00	169,200.00	169,200.00	.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-58-981 PASS THROUGH EXPENSES	(8,700.00)	(8,700.00)	.00	8,700.00	.0
TOTAL PARKS-CAPITAL	360,463.29	360,463.29	2,593,362.00	2,232,898.71	13.9
 <u>COMM. DEVEL. ADMIN.-CAPITAL</u>					
51-62-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	10,000.00	10,000.00	.0
51-62-761 INSURANCE & BONDS	.00	.00	150.00	150.00	.0
TOTAL COMM. DEVEL. ADMIN.-CAPITAL	.00	.00	10,150.00	10,150.00	.0
 <u>PROJECTS-CAPITAL</u>					
51-66-704 CONTRACTED SERVICES (OTHER PRO	1,600.00	1,600.00	1,000.00	(600.00)	160.0
51-66-753 PRE-PROJECT ADVERTISING	.00	.00	300.00	300.00	.0
51-66-754 PRE-PROJECT CONSULTING	.00	.00	15,000.00	15,000.00	.0
51-66-755 PRE-PROJECT ENGINEERING/DESIGN	162.00	162.00	15,000.00	14,838.00	1.1
TOTAL PROJECTS-CAPITAL	1,762.00	1,762.00	31,300.00	29,538.00	5.6
 <u>ADMIN. SERVICES ADMIN-CAPITAL</u>					
51-80-583 COMPUTER/IT EQUIPMENT	.00	.00	33,200.00	33,200.00	.0
51-80-584 SOFTWARE SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
51-80-761 INSURANCE & BONDS	.00	.00	150.00	150.00	.0
51-80-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	110,000.00	110,000.00	.0
51-80-944 LEASE PAYMENTS	167.90	167.90	521.00	353.10	32.2
TOTAL ADMIN. SERVICES ADMIN-CAPITAL	167.90	167.90	144,171.00	144,003.10	.1

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS ADMIN.</u>					
51-90-401 SALARIES	17,070.82	17,070.82	219,806.00	202,735.18	7.8
51-90-403 OVERTIME	95.99	95.99	.00	(95.99)	.0
51-90-411 FICA	1,275.78	1,275.78	16,815.00	15,539.22	7.6
51-90-412 EMPLOYEE INSURANCE	2,976.29	2,976.29	35,875.00	32,898.71	8.3
51-90-413 RETIREMENT	1,620.33	1,620.33	21,981.00	20,360.67	7.4
51-90-423 WORKERS COMPENSATION INSURANCE	342.30	342.30	1,756.00	1,413.70	19.5
51-90-501 OFFICE SUPPLIES	75.66	75.66	2,000.00	1,924.34	3.8
51-90-502 OPERATING SUPPLIES	.00	.00	200.00	200.00	.0
51-90-503 MAINTENANCE & CLEANING SUPPLIE	.00	.00	300.00	300.00	.0
51-90-504 POSTAGE/SHIPPING	.00	.00	50.00	50.00	.0
51-90-505 COPY/PRINTING	.00	.00	1,648.00	1,648.00	.0
51-90-511 FUEL/OIL/OPERATING FLUIDS	39.89	39.89	1,200.00	1,160.11	3.3
51-90-521 DEPARTMENT MATERIALS	.00	.00	25.00	25.00	.0
51-90-542 EQUIPMENT PARTS	.00	.00	255.00	255.00	.0
51-90-543 SMALL TOOLS	.00	.00	20.00	20.00	.0
51-90-561 COMMUNITY ENGAGEMENT/COMMUNITY	1,578.00	1,578.00	15,000.00	13,422.00	10.5
51-90-583 COMPUTER/IT EQUIPMENT	.00	.00	1,660.00	1,660.00	.0
51-90-584 SOFTWARE SUBSCRIPTIONS	7,096.40	7,096.40	9,987.00	2,890.60	71.1
51-90-601 GAS-UTILITY	2,184.07	2,184.07	16,381.00	14,196.93	13.3
51-90-602 ELECTRIC-UTILITY	1,019.77	1,019.77	11,504.00	10,484.23	8.9
51-90-603 WATER-UTILITY	.00	.00	17,335.00	17,335.00	.0
51-90-604 SEWER-UTILITY	71.25	71.25	915.00	843.75	7.8
51-90-621 TELEPHONE SERVICE-UTILITY	79.87	79.87	949.00	869.13	8.4
51-90-622 TELEPHONE-EE ISSUED CELL PHONE	.00	.00	949.00	949.00	.0
51-90-623 INTERNET SERVICE	.00	.00	660.00	660.00	.0
51-90-701 ENGINEERING & MODELING (NON CI	.00	.00	4,000.00	4,000.00	.0
51-90-703 AUDIT	.00	.00	16,077.00	16,077.00	.0
51-90-704 CONTRACTED SERVICES (OTHER PRO	8.49	8.49	.00	(8.49)	.0
51-90-705 IT SERVICES	1,419.45	1,419.45	8,051.00	6,631.55	17.6
51-90-711 TRAVEL-TRANSPORTATION	.00	.00	550.00	550.00	.0
51-90-712 TRAVEL-MEALS	.00	.00	355.00	355.00	.0
51-90-713 TRAVEL-LODGING	.00	.00	450.00	450.00	.0
51-90-722 MEETING-REGISTRATION	.00	.00	505.00	505.00	.0
51-90-732 RENTAL-MISC.	.00	.00	4,560.00	4,560.00	.0
51-90-741 FEES	.72	.72	25.00	24.28	2.9
51-90-751 BOOKS & SUBSCRIPTIONS	.00	.00	35.00	35.00	.0
51-90-754 PRE-PROJECT DESIGN	.00	.00	5,000.00	5,000.00	.0
51-90-755 PRE-PROJECT ENGINEERING	.00	.00	85,000.00	85,000.00	.0
51-90-761 INSURANCE & BONDS	.00	.00	3,399.00	3,399.00	.0
51-90-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	1,000.00	1,000.00	.0
51-90-792 DUES & MEMBERSHIPS	.00	.00	100.00	100.00	.0
51-90-794 TEAM BUILDING	407.19	407.19	1,880.00	1,472.81	21.7
51-90-853 CAPITAL ENGINEERING	8,763.00	8,763.00	50,000.00	41,237.00	17.5
51-90-941 DEBT SERVICE-PRINCIPAL	.00	.00	388,600.00	388,600.00	.0
51-90-942 DEBT SERVICE-INTEREST	.00	.00	122,704.00	122,704.00	.0
51-90-943 DEBT SERVICE-FEES	2,500.00	2,500.00	4,000.00	1,500.00	62.5
TOTAL PUBLIC WORKS ADMIN.	48,625.27	48,625.27	1,073,562.00	1,024,936.73	4.5

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
51-91-401 SALARIES	30,241.62	30,241.62	393,128.00	362,886.38	7.7
51-91-403 OVERTIME	.00	.00	17,183.00	17,183.00	.0
51-91-404 ON-CALL	.00	.00	18,250.00	18,250.00	.0
51-91-411 FICA	2,289.80	2,289.80	30,332.00	28,042.20	7.6
51-91-412 EMPLOYEE INSURANCE	10,290.38	10,290.38	90,553.00	80,262.62	11.4
51-91-413 RETIREMENT	2,705.37	2,705.37	39,313.00	36,607.63	6.9
51-91-414 PHONE STIPEND	100.00	100.00	2,400.00	2,300.00	4.2
51-91-415 UNIFORM STIPEND	184.68	184.68	2,407.00	2,222.32	7.7
51-91-423 WORKERS COMPENSATION INSURANCE	3,695.06	3,695.06	18,865.00	15,169.94	19.6
51-91-501 OFFICE SUPPLIES	.00	.00	340.00	340.00	.0
51-91-502 OPERATING SUPPLIES	240.78	240.78	46,000.00	45,759.22	.5
51-91-503 MAINTENANCE & CLEANING SUPPLIE	.00	.00	200.00	200.00	.0
51-91-506 LOGO WEAR	.00	.00	1,800.00	1,800.00	.0
51-91-507 PERSONAL PROTECTIVE EQUIP.	.00	.00	2,050.00	2,050.00	.0
51-91-511 FUEL/OIL/OPERATING FLUIDS	1,181.88	1,181.88	30,000.00	28,818.12	3.9
51-91-521 DEPARTMENT MATERIALS	.00	.00	49,000.00	49,000.00	.0
51-91-541 VEHICLE PARTS	.00	.00	4,000.00	4,000.00	.0
51-91-542 EQUIPMENT PARTS	.00	.00	1,425.00	1,425.00	.0
51-91-543 SMALL TOOLS	.00	.00	1,500.00	1,500.00	.0
51-91-544 TOOLS	.00	.00	4,300.00	4,300.00	.0
51-91-551 FURNISHINGS & FIXTURES	.00	.00	31,200.00	31,200.00	.0
51-91-581 SMALL EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
51-91-582 EQUIPMENT	5,446.10	5,446.10	21,000.00	15,553.90	25.9
51-91-584 SOFTWARE SUBSCRIPTIONS	379.84	379.84	6,525.00	6,145.16	5.8
51-91-602 ELECTRIC-UTILITY	3,759.98	3,759.98	50,448.00	46,688.02	7.5
51-91-621 TELEPHONE SERVICE-UTILITY	25.62	25.62	304.00	278.38	8.4
51-91-622 TELEPHONE-EE ISSUED CELL PHONE	.00	.00	2,040.00	2,040.00	.0
51-91-682 R&M-STREETS	.00	.00	497,000.00	497,000.00	.0
51-91-683 R&M-DRAINAGE	.00	.00	16,000.00	16,000.00	.0
51-91-684 R&M-STREET LIGHTS	.00	.00	6,000.00	6,000.00	.0
51-91-704 CONTRACTED SERVICES (OTHER PRO	.00	.00	82,950.00	82,950.00	.0
51-91-705 IT SERVICES	514.29	514.29	2,012.00	1,497.71	25.6
51-91-711 TRAVEL-TRANSPORTATION	.00	.00	425.00	425.00	.0
51-91-712 TRAVEL-MEALS	.00	.00	1,500.00	1,500.00	.0
51-91-713 TRAVEL-LODGING	.00	.00	3,700.00	3,700.00	.0
51-91-721 MEETING & TRAINING-SUPPLIES	.00	.00	550.00	550.00	.0
51-91-722 MEETING-REGISTRATION	.00	.00	6,225.00	6,225.00	.0
51-91-731 RENTAL-EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
51-91-741 FEES	.00	.00	20.00	20.00	.0
51-91-761 INSURANCE & BONDS	.00	.00	3,916.00	3,916.00	.0
51-91-792 DUES & MEMBERSHIPS	.00	.00	300.00	300.00	.0
51-91-793 TRAINING & SCHOOLS	.00	.00	3,400.00	3,400.00	.0
51-91-794 TEAM BUILDING	.00	.00	1,000.00	1,000.00	.0
51-91-821 IMPROVE. OTHER THAN BUILDINGS	.00	.00	25,000.00	25,000.00	.0
51-91-823 ROADWAY FIXTURES-NEW OR REPLAC	.00	.00	162,500.00	162,500.00	.0
51-91-861 ROAD CONSTRUCTION-NEW OR REPLA	.00	.00	396,000.00	396,000.00	.0
51-91-862 SIDEWALK CONSTRUCTION-NEW OR R	.00	.00	1,320,000.00	1,320,000.00	.0
TOTAL STREETS	61,055.40	61,055.40	3,399,061.00	3,338,005.60	1.8

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITIES & FLEET</u>						
51-94-401	SALARIES	14,284.55	14,284.55	184,743.00	170,458.45	7.7
51-94-403	OVERTIME	36.76	36.76	2,000.00	1,963.24	1.8
51-94-404	ON-CALL	200.00	200.00	6,000.00	5,800.00	3.3
51-94-411	FICA	1,102.65	1,102.65	14,298.00	13,195.35	7.7
51-94-412	EMPLOYEE INSURANCE	3,691.42	3,691.42	44,298.00	40,606.58	8.3
51-94-413	RETIREMENT	1,186.22	1,186.22	16,504.00	15,317.78	7.2
51-94-414	PHONE STIPEND	40.00	40.00	960.00	920.00	4.2
51-94-415	UNIFORM STIPEND	92.34	92.34	1,204.00	1,111.66	7.7
51-94-423	WORKERS COMPENSATION INSURANCE	1,029.91	1,029.91	5,267.00	4,237.09	19.6
51-94-501	OFFICE SUPPLIES	10.89	10.89	150.00	139.11	7.3
51-94-502	OPERATING SUPPLIES	103.96	103.96	2,000.00	1,896.04	5.2
51-94-503	MAINTENANCE & CLEANING SUPPLIE	663.21	663.21	14,000.00	13,336.79	4.7
51-94-506	LOGO WEAR	.00	.00	900.00	900.00	.0
51-94-507	PERSONAL PROTECTIVE EQUIP.	85.33	85.33	300.00	214.67	28.4
51-94-511	FUEL/OIL/OPERATING FLUIDS	62.68	62.68	2,500.00	2,437.32	2.5
51-94-521	DEPARTMENT MATERIALS	1,928.41	1,928.41	6,000.00	4,071.59	32.1
51-94-541	VEHICLE PARTS	322.86	322.86	5,000.00	4,677.14	6.5
51-94-542	EQUIPMENT PARTS	10.44	10.44	2,500.00	2,489.56	.4
51-94-543	SMALL TOOLS	176.10	176.10	3,000.00	2,823.90	5.9
51-94-544	TOOLS	.00	.00	1,500.00	1,500.00	.0
51-94-551	FURNISHINGS & FIXTURES	542.63	542.63	2,500.00	1,957.37	21.7
51-94-581	SMALL EQUIPMENT	3,150.76	3,150.76	2,000.00	(1,150.76)	157.5
51-94-582	EQUIPMENT	5,762.00	5,762.00	1,500.00	(4,262.00)	384.1
51-94-583	COMPUTER/IT EQUIPMENT	138.45	138.45	300.00	161.55	46.2
51-94-584	SOFTWARE SUBSCRIPTIONS	2,661.51	2,661.51	3,425.00	763.49	77.7
51-94-602	ELECTRIC-UTILITY	1,305.71	1,305.71	17,360.00	16,054.29	7.5
51-94-621	TELEPHONE SERVICE-UTILITY	25.62	25.62	304.00	278.38	8.4
51-94-631	JANITORIAL SERVICES	10,374.60	10,374.60	143,000.00	132,625.40	7.3
51-94-641	R&M-VEHICLES	1,094.59	1,094.59	41,000.00	39,905.41	2.7
51-94-642	R&M-EQUIPMENT	.00	.00	71,000.00	71,000.00	.0
51-94-643	R&M-ART	.00	.00	2,000.00	2,000.00	.0
51-94-646	R&M-OTHER	3,050.00	3,050.00	.00	(3,050.00)	.0
51-94-651	R&M-BUILDING	.00	.00	250.00	250.00	.0
51-94-652	R&M-TOWN HALL	.00	.00	18,000.00	18,000.00	.0
51-94-653	R&M-MAINTENANCE FACILITY	.00	.00	4,000.00	4,000.00	.0
51-94-654	R&M-VISITOR CENTER	.00	.00	5,000.00	5,000.00	.0
51-94-655	R&M-COMMUNITY CENTER	409.07	409.07	15,500.00	15,090.93	2.6
51-94-656	R&M-GEO BUILDING	.00	.00	500.00	500.00	.0
51-94-657	R&M-MUSEUM	.00	.00	63,500.00	63,500.00	.0
51-94-658	R&M-PARKS & TRAILS	.00	.00	4,000.00	4,000.00	.0
51-94-659	R&M-WAYFINDING & SIGNAGE	.00	.00	2,000.00	2,000.00	.0
51-94-660	R&M-YAMAGUCHI NORTH PARK	.00	.00	2,000.00	2,000.00	.0
51-94-661	R&M-SOUTH PAGOSA PARK	.00	.00	500.00	500.00	.0
51-94-662	R&M-CENTENNIAL PARK	.00	.00	300.00	300.00	.0
51-94-663	R&M-BELL TOWER PARK	.00	.00	300.00	300.00	.0
51-94-664	R&M-RIVER CENTER PARK	.00	.00	300.00	300.00	.0
51-94-666	R&M-RESERVOIR HILL PARK	.00	.00	300.00	300.00	.0
51-94-667	R&M-YAMAGUCHI SOUTH PARK	.00	.00	300.00	300.00	.0
51-94-669	R&M-MARY FISHER PARK	.00	.00	300.00	300.00	.0
51-94-670	R&M-TOWN PARK	.00	.00	500.00	500.00	.0
51-94-691	DISPOSAL/RECYCLING/SHREDDING	.00	.00	400.00	400.00	.0
51-94-692	ALARM MONITORING	300.00	300.00	2,300.00	2,000.00	13.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-94-704 CONTRACTED SERVICES (OTHER PRO	1,880.48	1,880.48	11,500.00	9,619.52	16.4
51-94-705 IT SERVICES	349.72	349.72	2,012.00	1,662.28	17.4
51-94-707 SECURITY	.00	.00	5,000.00	5,000.00	.0
51-94-741 FEES	.00	.00	100.00	100.00	.0
51-94-751 BOOKS & SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
51-94-761 INSURANCE & BONDS	.00	.00	49,495.00	49,495.00	.0
51-94-793 TRAINING & SCHOOLS	.00	.00	1,000.00	1,000.00	.0
51-94-811 BUILDING IMPROVEMENTS	.00	.00	134,000.00	134,000.00	.0
51-94-812 FURNITURE & FIXTURES-CAPITAL A	2,700.00	2,700.00	1,000.00	(1,700.00)	270.0
51-94-832 VEHICLES	.00	.00	170,000.00	170,000.00	.0
TOTAL FACILITIES & FLEET	58,772.87	58,772.87	1,092,170.00	1,033,397.13	5.4
 <u>CEMETERY</u>					
51-96-502 OPERATING SUPPLIES	.00	.00	10,750.00	10,750.00	.0
51-96-521 DEPARTMENT MATERIALS	.00	.00	1,000.00	1,000.00	.0
51-96-543 SMALL TOOLS	.00	.00	700.00	700.00	.0
51-96-551 FURNISHINGS & FIXTURES	.00	.00	2,000.00	2,000.00	.0
51-96-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	500.00	500.00	.0
51-96-584 SOFTWARE SUBSCRIPTIONS	.00	.00	9,730.00	9,730.00	.0
51-96-603 WATER-UTILITY	.00	.00	1,825.00	1,825.00	.0
51-96-704 CONTRACTED SERVICES (OTHER PRO	.00	.00	22,000.00	22,000.00	.0
51-96-705 IT SERVICES	.00	.00	2,012.00	2,012.00	.0
51-96-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	500.00	500.00	.0
TOTAL CEMETERY	.00	.00	51,017.00	51,017.00	.0
 TOTAL FUND EXPENDITURES	 530,846.73	 530,846.73	 8,416,643.00	 7,885,796.27	 6.3
 NET REVENUE OVER EXPENDITURES	 (80,912.32)	 (80,912.32)	 (1,306,467.00)	 (1,225,554.68)	 (6.2)

TOWN OF PAGOSA SPRINGS

BALANCE SHEET

JANUARY 31, 2026

SANITATION FUND

ASSETS

53-10100	CASH IN COMBINED CASH FUND	4,327,556.68	
53-10500	PETTY CASH	100.00	
53-11000	PLANT/SYSTEM	13,262,240.55	
53-11100	EQUIPMENT	1,421,915.45	
53-11400	PROPERTY TAX RECEIVABLE	34,574.00	
53-11500	ACCTS RECEIVABLE - SANITATION	120,531.90	
53-11550	ACCTS RECEIVABLE - TREAS LIENS	10,185.96	
53-11600	ALLOWANCE FOR DOUBTFUL ACCTS	(8,035.43)	
53-11700	RIGHT OF WAYS	16,376.00	
53-11800	ACCUMULATED DEPRECIATION	(4,024,736.71)	
	TOTAL ASSETS		<u>15,160,708.40</u>

LIABILITIES AND EQUITY

LIABILITIES

53-20250	AUDIT ACCT PAYABLE	314,823.54	
53-20310	INTEREST PAYABLE	9,761.81	
53-21400	PIPELINE LOAN WPCRF	1,019,096.65	
53-21405	NOTE PAYABLE TO UMB	4,524,951.97	
53-21800	ACCRUED VACATION	7,555.17	
53-21850	ACCRUED WAGES	6,236.58	
53-22210	UNEARNED REVENUE	34,574.00	
53-22215	LONG TERM LIABILITY PAWSD	1,693,753.75	
53-23000	ADVANCE TO GENERAL FUND	39,724.08	
	TOTAL LIABILITIES		7,650,477.55

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-29800	RETAINED EARNINGS-UNRESERVED	6,701,584.10	
53-29850	CONTRIBUTED CAPITAL	965,626.24	
	REVENUE OVER EXPENDITURES - YTD	(156,979.49)	
	BALANCE - CURRENT DATE		<u>7,510,230.85</u>
	TOTAL FUND EQUITY		<u>7,510,230.85</u>
	TOTAL LIABILITIES AND EQUITY		<u>15,160,708.40</u>

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
53-31-101	.00	.00	81,722.00	81,722.00	.0
53-31-102	377.66	377.66	4,500.00	4,122.34	8.4
	<u>377.66</u>	<u>377.66</u>	<u>86,222.00</u>	<u>85,844.34</u>	<u>.4</u>
<u>INTERGOVERNMENTAL REVENUES</u>					
53-33-306	.00	.00	137,070.00	137,070.00	.0
	<u>.00</u>	<u>.00</u>	<u>137,070.00</u>	<u>137,070.00</u>	<u>.0</u>
<u>CHARGES FOR SERVICES</u>					
53-34-400	1,183.78	1,183.78	9,600.00	8,416.22	12.3
53-34-401	.00	.00	3,500.00	3,500.00	.0
53-34-404	.00	.00	82,500.00	82,500.00	.0
53-34-405	114,676.94	114,676.94	1,509,750.00	1,395,073.06	7.6
	<u>115,860.72</u>	<u>115,860.72</u>	<u>1,605,350.00</u>	<u>1,489,489.28</u>	<u>7.2</u>
<u>FINES, FEES & FORFEITURES</u>					
53-35-503	599.49	599.49	5,000.00	4,400.51	12.0
	<u>599.49</u>	<u>599.49</u>	<u>5,000.00</u>	<u>4,400.51</u>	<u>12.0</u>
<u>MISCELLANEOUS REVENUES</u>					
53-36-601	75,267.35	75,267.35	6,500.00	(68,767.35)	1158.0
53-36-603	14,252.03	14,252.03	120,000.00	105,747.97	11.9
	<u>89,519.38</u>	<u>89,519.38</u>	<u>126,500.00</u>	<u>36,980.62</u>	<u>70.8</u>
<u>INTERFUND TRANSFERS</u>					
53-39-907	.00	.00	1,799,150.00	1,799,150.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,799,150.00</u>	<u>1,799,150.00</u>	<u>.0</u>
	<u>206,357.25</u>	<u>206,357.25</u>	<u>3,759,292.00</u>	<u>3,552,934.75</u>	<u>5.5</u>

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION</u>						
53-92-401	SALARIES	16,715.42	16,715.42	266,873.00	250,157.58	6.3
53-92-403	OVERTIME	12,461.34	12,461.34	15,000.00	2,538.66	83.1
53-92-404	ON-CALL	1,300.00	1,300.00	18,249.00	16,949.00	7.1
53-92-411	FICA	2,328.37	2,328.37	20,507.00	18,178.63	11.4
53-92-412	EMPLOYEE INSURANCE	4,802.51	4,802.51	91,074.00	86,271.49	5.3
53-92-413	RETIREMENT	1,262.44	1,262.44	21,720.00	20,457.56	5.8
53-92-415	UNIFORM STIPEND	92.34	92.34	1,605.00	1,512.66	5.8
53-92-423	WORKERS COMPENSATION INSURANCE	948.88	948.88	4,884.00	3,935.12	19.4
53-92-501	OFFICE SUPPLIES	.00	.00	250.00	250.00	.0
53-92-502	OPERATING SUPPLIES	.00	.00	5,000.00	5,000.00	.0
53-92-503	MAINTENANCE & CLEANING SUPPLIE	7,170.96	7,170.96	12,000.00	4,829.04	59.8
53-92-504	POSTAGE/SHIPPING	650.00	650.00	4,200.00	3,550.00	15.5
53-92-505	COPY/PRINTING	.00	.00	50.00	50.00	.0
53-92-506	LOGO WEAR	.00	.00	1,200.00	1,200.00	.0
53-92-507	PERSONAL PROTECTIVE EQUIP.	160.94	160.94	3,500.00	3,339.06	4.6
53-92-511	FUEL/OIL/OPERATING FLUIDS	6,188.89	6,188.89	33,150.00	26,961.11	18.7
53-92-521	DEPARTMENT MATERIALS	(95.11)	(95.11)	41,300.00	41,395.11	(.2)
53-92-541	VEHICLE PARTS	.00	.00	7,500.00	7,500.00	.0
53-92-542	EQUIPMENT PARTS	363.80	363.80	10,000.00	9,636.20	3.6
53-92-543	SMALL TOOLS	147.96	147.96	6,000.00	5,852.04	2.5
53-92-544	TOOLS	499.99	499.99	4,800.00	4,300.01	10.4
53-92-551	FURNISHINGS & FIXTURES	.00	.00	1,800.00	1,800.00	.0
53-92-581	SMALL EQUIPMENT	.00	.00	500.00	500.00	.0
53-92-582	EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
53-92-583	COMPUTER/IT EQUIPMENT	.00	.00	2,200.00	2,200.00	.0
53-92-584	SOFTWARE SUBSCRIPTIONS	1,800.91	1,800.91	2,469.00	668.09	72.9
53-92-602	ELECTRIC-UTILITY	10,781.89	10,781.89	132,039.00	121,257.11	8.2
53-92-603	WATER-UTILITY	.00	.00	5,222.00	5,222.00	.0
53-92-621	TELEPHONE SERVICE-UTILITY	28.63	28.63	340.00	311.37	8.4
53-92-622	TELEPHONE-EE ISSUED CELL PHONE	.00	.00	1,200.00	1,200.00	.0
53-92-623	INTERNET SERVICE	2,580.10	2,580.10	3,979.00	1,398.90	64.8
53-92-641	R&M-VEHICLES	.00	.00	12,500.00	12,500.00	.0
53-92-642	R&M-EQUIPMENT	3,328.54	3,328.54	20,000.00	16,671.46	16.6
53-92-676	R&M-APACHE LS	.00	.00	8,000.00	8,000.00	.0
53-92-677	R&M-KOA LS	.00	.00	8,000.00	8,000.00	.0
53-92-678	R&M-CHAMBER LS	.00	.00	8,000.00	8,000.00	.0
53-92-679	R&M-5TH STREET PS	2,778.60	2,778.60	45,000.00	42,221.40	6.2
53-92-680	R&M-TIMBER RIDGE PS	2,778.60	2,778.60	65,000.00	62,221.40	4.3
53-92-681	R&M-PIPELINE ODOR SYSTEM	.00	.00	1,500.00	1,500.00	.0
53-92-691	DISPOSAL/RECYCLING/SHREDDING	5.30	5.30	1,000.00	994.70	.5
53-92-702	ATTORNEY	.00	.00	3,000.00	3,000.00	.0
53-92-703	AUDIT	.00	.00	3,955.00	3,955.00	.0
53-92-704	CONTRACTED SERVICES (OTHER PRO	69.12	69.12	485,766.00	485,696.88	.0
53-92-705	IT SERVICES	1,584.03	1,584.03	8,051.00	6,466.97	19.7
53-92-711	TRAVEL-TRANSPORTATION	.00	.00	2,500.00	2,500.00	.0
53-92-712	TRAVEL-MEALS	.00	.00	600.00	600.00	.0
53-92-713	TRAVEL-LODGING	.00	.00	3,500.00	3,500.00	.0
53-92-721	MEETING & TRAINING-SUPPLIES	.00	.00	500.00	500.00	.0
53-92-722	MEETING-REGISTRATION	.00	.00	2,000.00	2,000.00	.0
53-92-731	RENTAL-EQUIPMENT	91,825.03	91,825.03	2,500.00	(89,325.03)	3673.0
53-92-741	FEES	681.05	681.05	8,625.00	7,943.95	7.9
53-92-742	CONVENIENCE (CREDIT CARD PROCE	509.91	509.91	9,600.00	9,090.09	5.3

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
53-92-755 PRE-PROJECT ENGINEERING/DESIGN	.00	.00	5,000.00	5,000.00	.0
53-92-761 INSURANCE & BONDS	.00	.00	14,594.00	14,594.00	.0
53-92-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	2,500.00	2,500.00	.0
53-92-792 DUES & MEMBERSHIPS	.00	.00	400.00	400.00	.0
53-92-793 TRAINING & SCHOOLS	.00	.00	4,500.00	4,500.00	.0
53-92-794 TEAM BUILDING	.00	.00	800.00	800.00	.0
53-92-812 FURNITURE & FIXTURES-CAPITAL A	.00	.00	20,000.00	20,000.00	.0
53-92-813 BUILDING CONSTRUCTION	.00	.00	45,000.00	45,000.00	.0
53-92-832 VEHICLES	.00	.00	112,000.00	112,000.00	.0
53-92-853 CAPITAL ENGINEERING	47,098.80	47,098.80	447,000.00	399,901.20	10.5
53-92-867 LINE CONSTRUCTION-NEW OR REPLA	.00	.00	2,695,540.00	2,695,540.00	.0
53-92-931 DEBT SVC. DUE-GENERAL FUND	.00	.00	1,315,606.00	1,315,606.00	.0
53-92-941 DEBT SERVICE-PRINCIPAL	30,000.00	30,000.00	266,655.00	236,655.00	11.3
53-92-942 DEBT SERVICE-INTEREST	112,487.50	112,487.50	275,152.00	162,664.50	40.9
53-92-944 LEASE PAYMENTS	.00	.00	1,320.00	1,320.00	.0
53-92-991 TRANSFER TO GENERAL FUND	.00	.00	20,000.00	20,000.00	.0
TOTAL SANITATION	363,336.74	363,336.74	6,649,275.00	6,285,938.26	5.5
TOTAL FUND EXPENDITURES	363,336.74	363,336.74	6,649,275.00	6,285,938.26	5.5
NET REVENUE OVER EXPENDITURES	(156,979.49)	(156,979.49)	(2,889,983.00)	(2,733,003.51)	(5.4)

TOWN OF PAGOSA SPRINGS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SEWER INFRASTRUC-FACILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
54-31-103 SALES TAX	.00	.00	3,675,692.00	3,675,692.00	.0
TOTAL TAXES	.00	.00	3,675,692.00	3,675,692.00	.0
<u>MISCELLANEOUS REVENUES</u>					
54-36-603 INTEREST INCOME	.00	.00	50,000.00	50,000.00	.0
TOTAL MISCELLANEOUS REVENUES	.00	.00	50,000.00	50,000.00	.0
TOTAL FUND REVENUE	.00	.00	3,725,692.00	3,725,692.00	.0

TOWN OF PAGOSA SPRINGS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SEWER INFRASTRUC-FACILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER INFRASTRUCTURE-FACILITY</u>					
54-97-521 DEPARTMENT MATERIALS	.00	.00	50,000.00	50,000.00	.0
54-97-701 ENGINEERING & MODELING (NON CI	.00	.00	500,000.00	500,000.00	.0
54-97-867 LINE CONSTRUCTION-NEW OR REPLA	.00	.00	50,000.00	50,000.00	.0
54-97-993 TRANSFER TO SANITATION FUND	.00	.00	1,799,150.00	1,799,150.00	.0
TOTAL SEWER INFRASTRUCTURE-FACILITY	.00	.00	2,399,150.00	2,399,150.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,399,150.00	2,399,150.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	1,326,542.00	1,326,542.00	.0

TOWN OF PAGOSA SPRINGS

BALANCE SHEET

JANUARY 31, 2026

GEOHERMAL FUND

ASSETS

55-10100	CASH IN COMBINED CASH FUND	84,912.97	
55-11500	ACCTS RECEIVABLE - GEOTHERMAL	13,439.85	
55-16000	PLANT/SYSTEM	80,527.01	
55-16210	WELL AND SYSTEM	1,182,419.00	
55-16300	EQUIPMENT	30,199.02	
55-16900	ACCUMULATED DEPRECIATION	(1,069,356.58)	
	TOTAL ASSETS		<u><u>322,141.27</u></u>

LIABILITIES AND EQUITY

LIABILITIES

55-20250	AUDIT ACCT PAYABLE	1,516.83	
55-23000	ADVANCE TO GENERAL FUND	(.26)	
55-25000	CONTRIBUTED CAPITAL	690,420.12	
	TOTAL LIABILITIES		691,936.69

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-29800	RETAINED EARNINGS-UNRESERVED	(372,558.97)	
	REVENUE OVER EXPENDITURES - YTD	<u>2,763.55</u>	
	BALANCE - CURRENT DATE	(369,795.42)	
	TOTAL FUND EQUITY		<u>(369,795.42)</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>322,141.27</u></u>

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GEOHERMAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-405 UTILITY BILLING	13,293.94	13,293.94	99,473.00	86,179.06	13.4
55-34-407 ENERGY USER REVENUES (GEO)	.00	.00	29,170.00	29,170.00	.0
55-34-408 MINERAL USER REVENUES (GEO)	.00	.00	24,780.00	24,780.00	.0
TOTAL CHARGES FOR SERVICES	13,293.94	13,293.94	153,423.00	140,129.06	8.7
<u>MISCELLANEOUS REVENUES</u>					
55-36-603 INTEREST	259.64	259.64	8,000.00	7,740.36	3.3
TOTAL MISCELLANEOUS REVENUES	259.64	259.64	8,000.00	7,740.36	3.3
TOTAL FUND REVENUE	13,553.58	13,553.58	161,423.00	147,869.42	8.4

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GEOTHERMAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GEOTHERMAL</u>					
55-93-502 OPERATING SUPPLIES	.00	.00	320.00	320.00	.0
55-93-503 MAINTENANCE & CLEANING SUPPLIE	.00	.00	230.00	230.00	.0
55-93-504 POSTAGE/SHIPPING	.00	.00	55.00	55.00	.0
55-93-521 DEPARTMENT MATERIALS	.00	.00	5,500.00	5,500.00	.0
55-93-543 SMALL TOOLS	.00	.00	100.00	100.00	.0
55-93-581 SMALL EQUIPMENT	.00	.00	300.00	300.00	.0
55-93-582 EQUIPMENT	7,723.22	7,723.22	9,000.00	1,276.78	85.8
55-93-602 ELECTRIC-UTILITY	428.31	428.31	7,163.00	6,734.69	6.0
55-93-603 WATER-UTILITY	.00	.00	12,341.00	12,341.00	.0
55-93-642 R&M-EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
55-93-656 R&M-GEO BUILDING	.00	.00	2,000.00	2,000.00	.0
55-93-701 ENGINEERING & MODELING (NON CI	.00	.00	2,500.00	2,500.00	.0
55-93-702 ATTORNEY	637.00	637.00	2,000.00	1,363.00	31.9
55-93-704 CONTRACTED SERVICES (OTHER PRO	2,001.50	2,001.50	5,005.00	3,003.50	40.0
55-93-761 INSURANCE & BONDS	.00	.00	1,159.00	1,159.00	.0
55-93-812 FURNITURE & FIXTURES-CAPITAL A	.00	.00	10,000.00	10,000.00	.0
55-93-865 SEWER/WATER SYSTEM CONST-NEW O	.00	.00	3,000.00	3,000.00	.0
55-93-991 TRANSFER TO GENERAL FUND	.00	.00	1,000.00	1,000.00	.0
TOTAL GEOTHERMAL	10,790.03	10,790.03	66,673.00	55,882.97	16.2
TOTAL FUND EXPENDITURES	10,790.03	10,790.03	66,673.00	55,882.97	16.2
NET REVENUE OVER EXPENDITURES	2,763.55	2,763.55	94,750.00	91,986.45	2.9



AGENDA BRIEF

MEETING: Town Council Meeting

FROM: Kyle Rickert

PROJECT: Resolution 2026-03, Supporting the submission of a History Colorado grant application
ACTION: Discussion and Action

PURPOSE/BACKGROUND:

Resolution 2026-03 supports the submission of a \$103,690.80 History Colorado general grant application to replace the roof membrane on the Historic Water Treatment Plant, improve the internal structural supports for the roof, and complete the stone facade on the existing Rumbaugh Creek Bridge Retaining Wall. The estimated project costs is \$138,254. The Town's match is \$34,563, which is currently budgeted in the Facilities & Fleet division for 2026.

ATTACHMENTS:

Res 2026-03 Authorizing submittal of History CO grant application

FISCAL IMPACT:

\$34,563.60 match currently budgeted in Facilities & Fleet division in 2026

RECOMMENDATIONS:

1. Approval of the consent agenda is approval of Resolution 2026-03



TOWN OF PAGOSA SPRINGS, COLORADO

RESOLUTION NO. 2026-03

**A RESOLUTION SUPPORTING SUBMITTAL OF A
HISTORY COLORADO GENERAL GRANT APPLICATION FOR CONTINUED
RESTORATION EFFORTS OF THE HISTORIC WATER TREATMENT PLANT
AND RUMBAUGH CREEK STONE ARCHED BRIDGE**

WHEREAS, the Town of Pagosa Springs (“Town”) is a home rule municipality duly organized and existing under Article XX of the Colorado Constitution and the Pagosa Springs Home Rule Charter of 2003, as amended (“Charter”); and

WHEREAS, the Town Council’s adopted 2024-2025 Goals & Objectives includes goal 11, Historic Preservation & Culture to support and enhance multi-culturalism, honoring the community’s past, present, and future through protection of historic assets, festivals, and learning opportunities; and goal 11b, Continued restoration projects to protect and teach about historic community assets; and

WHEREAS, the Town Council approved Ordinance 519 on March 26, 1999, designating the Town’s Water Treatment Plant as a Local Historic Landmark; and

WHEREAS, the Town Council approved Ordinance 835 on December 1, 2015, designating the Rumbaugh Creek Stone Arched Bridge as a Local Historic Landmark; and

WHEREAS, the Town is very interested in pursuing additional restoration efforts of both the Water Treatment Plant and the Rumbaugh Creek Stone Arched Bridge Waterworks Facility and Rumbaugh Bridge, both locally listed historic landmarks, with the long-term goal of opening the entire site to the public for recreation, education, and historic preservation; and

WHEREAS, the Town has partnered with History Colorado on previous restoration projects on the Water Treatment Plant and the Rumbaugh Creek Stone Arched Bridge and it is motivated to complete the retaining wall stone façade from the last project we partnered on; and

WHEREAS, the Town is interested in applying for History Colorado General grant funding for structural roof improvements and the replacement of the roofing membrane of the Water Treatment building, and installation of stone facade on the Rumbaugh Bridge retaining wall.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PAGOSA SPRINGS, COLORADO, that:

1. The Town Council of Pagosa Springs strongly supports the submission of a History Colorado General Grant Application in the amount of up to One Hundred and Three Thousand, Six Hundred and Ninety Dollars and Eighty Cents (\$103,690.80) for the improvements to the historic Water Treatment Plant and Rumbaugh Bridge site.
2. The Town Council supports the financial match of 25% (up to \$34,563.60) of the grant request and fully understands that project costs above and over the grant award and Town's match are the financial responsibility of the Town.
3. The Town Council confirms the Town of Pagosa Springs is capable of providing the appropriate staff and staff time to execute the proposed project.
4. The Town Council authorizes the Town Manager and/or the Town Mayor to sign the grant application and grant contract documents.
5. Severability. If any part, section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining provisions.
6. Effective Date. This Resolution shall take effect and be enforced immediately upon its approval by the Council.

ADOPTED THIS ____ DAY OF _____, 2026 BY THE TOWN COUNCIL OF THE TOWN OF PAGOSA SPRINGS, BY A VOTE OF ____ IN FAVOR, ____ AGAINST.

TOWN OF PAGOSA SPRINGS, COLORADO

By: _____
Shari Pierce, Mayor

ATTEST:

By: _____
April Hessman, Secretary



AGENDA BRIEF

MEETING: Town Council Meeting

FROM: Owen O'Dell

PROJECT: Ordinance 1026, First Reading, Adopting the 2025 Colorado Wildfire Resiliency Code
ACTION: Discussion and Action

PURPOSE/BACKGROUND:

The State of Colorado, pursuant to Senate Bill 23-166, requires governing bodies with jurisdiction in wildland-urban interface areas, as depicted on the 2025 Colorado Wildfire Resiliency Code (CWRC) Map, to adopt wildfire resiliency codes meeting state minimum standards. The CWRC is the binding document for the Town of Pagosa Springs, which shall be adopted by reference no later than April 1, 2026. The Town of Pagosa Springs must implement the code no later than July 1, 2026. This code comes with requirements for both the Building and Planning Division within the Town.

Town staff has been working with Headwaters Economics, a consultant provided by the state, to assist with interpretation and adoption of the code. Staff has attended numerous webinars, workshops, and peer reviews to become proficient in the CWRC.

The CWRC, established through Senate Bill 23-166, is intended to protect structures and properties within the Wildland-Urban Interface. Its implications have the potential to be burdensome to builders, developers, homeowners, and the community at large. It is staff's intention to facilitate a smooth transition as the Town of Pagosa Springs navigates this mandate.

ATTACHMENTS:

1. Ordinance 1026 Adopting 2025 CWRC

RECOMMENDATIONS:

1. Approve first reading of Ordinance 1026 adopting the 2025 Colorado Wildfire Resiliency Code
2. Approve first reading of Ordinance 1026 adopting the 2025 Colorado Wildfire Resiliency Code with the following amendments...
3. Direct Staff

TOWN OF PAGOSA SPRINGS, COLORADO

**ORDINANCE NO. 1026
(SERIES 2026)**

**AN ORDINANCE OF THE TOWN OF PAGOSA SPRINGS AMENDING
CHAPTER 21, ARTICLE 6, SECTION 6.13, OF THE PAGOSA SPRINGS
MUNICIPAL CODE TO ADOPT BY REFERENCE THE 2025 COLORADO
WILDFIRE RESILIENCY CODE**

WHEREAS, the Town of Pagosa Springs (“Town”) is a home rule municipality duly organized and existing under Article XX of the Colorado Constitution and the Pagosa Springs Home Rule Charter of 2003, as amended (“Charter”); and

WHEREAS, Pursuant to Section 11.2, A) of the Charter the Town Council may adopt land use and development ordinances, including but not limited to zoning ordinances, subdivision ordinances, and an official map of the Town; and

WHEREAS, the Town has provided in the Pagosa Springs Municipal Code (“Code” of “P.S.M.C.”), within Chapter 21 (“Land Use Code”), Articles 3 through 6, for zoning districts, use regulations, dimensional requirements, and development and design standards, for the purpose of promoting the health, safety, morals and general welfare of the Town; and

WHEREAS, pursuant to Colorado Senate Bill 23-166, concerning the establishment of a Wildfire Resiliency Code Board, and, in connection therewith, requiring the Wildfire Resiliency Code Board to adopt model codes, requiring governing bodies with jurisdiction in an area within the Wildland-Urban Interface to adopt codes that meet or exceed the standards set fourth in the model codes, and making an appropriation; and

WHEREAS, The Colorado Wildfire Resiliency Code Board mandates governing bodies with jurisdiction in an area within the Wildland-Urban Interface to adopt the minimum code by April 1, 2026, and to implement the code by July 1, 2026; and

WHEREAS, The Town of Pagosa Springs will adopt the 2025 Colorado Wildfire Resiliency Code by reference; and

WHEREAS, the Town Council finds and determines that adopting the Colorado Wildfire Resiliency Code will promote public health, safety, and general welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PAGOSA SPRINGS, COLORADO, as follows:

Section 1. Amendment to and Resequencing of Municipal Code Chapter 21, Article 6,

a. Article 6, Section 6.13.1.A, is hereby repealed in its entirety and readopted to read as follows:

6.13.1.A. General. Whenever adopted technical codes of the Town specify materials, methods of construction, or other requirements that differ from one another, the most restrictive provision shall apply. Copies of the International Commercial, Residential Codes and State Development Codes are available for public inspection in the office of the Town of Pagosa Springs Department of Building and Fire Safety.

b. Article 6, Section 6.13.14 Board of Appeals is hereby renumbered as Section 6.13.15.

c. Article 6, Section 6.13.14. shall hereby be repealed in its entirety and readopted to read as follows:

6.13.14 Colorado Wildfire Resiliency Code.

The Town has adopted the 2025 Colorado Wildfire Resiliency Code for the purpose of providing minimum standards to safeguard life, health, property, and public welfare by regulating and controlling site development, and building materials, methods and standards to increase resiliency during wildfire events. Such code is adopted by reference as if set forth in this section.

Section 2. Incorporation of Recitals. The recitals set forth above are incorporated and ordained hereby as if set forth hereafter in full.

Section 3. Public Inspection. The full text of this Ordinance, with any amendments, is available for public inspection at the office of the Town Clerk.

Section 4. Severability. If any portion of this Ordinance is found to be void or ineffective, it shall be deemed severed from this Ordinance and the remaining provisions shall remain valid and in full force and effect.

Section 5. Public Hearing. A public hearing on this Ordinance shall be held on the 17 day of March, 2026, at 5:00 p.m., at the Pagosa Springs Town Hall, 551 Hot Springs Boulevard, Pagosa Springs, Colorado.

Section 6. Effective Date. This Ordinance shall become effective and be in force on July 1, 2026.

INTRODUCED, READ, AND ORDERED PUBLISHED PURSUANT TO SECTION 3.9, B) OF THE PAGOSA SPRINGS HOME RULE CHARTER, BY THE TOWN COUNCIL OF THE TOWN OF PAGOSA SPRINGS, COLORADO, UPON A MOTION DULY MADE, SECONDED AND PASSED AT ITS REGULAR MEETING HELD AT THE TOWN OF PAGOSA SPRINGS, ON THE _____ DAY OF _____, 20_____.

TOWN OF PAGOSA SPRINGS

By: _____
Sherri Pierce, Mayor

Attest:

April Hessman, Town Clerk

FINALLY ADOPTED, PASSED, APPROVED, AND ORDERED PUBLISHED PURSUANT TO SECTION 3.9, D) OF THE PAGOSA SPRINGS HOME RULE CHARTER, BY THE TOWN COUNCIL OF THE TOWN OF PAGOSA SPRINGS, COLORADO, UPON A MOTION DULY MADE, SECONDED AND PASSED AT ITS REGULAR MEETING HELD AT THE TOWN OF PAGOSA SPRINGS, ON THE _____ DAY OF _____, 20_____.

TOWN OF PAGOSA SPRINGS

By: _____
Sherri Pierce, Mayor

Attest:

April Hessman, Town Clerk

CERTIFICATE OF PUBLICATION

I, the duly appointed, qualified and acting Town Clerk of the Town of Pagosa Springs, Colorado, do hereby certify the foregoing Ordinance No. 1026 (Series 2026) was approved by the Town Council of the Town of Pagosa Springs on first reading at its regular meeting held on the 3rd day of March, 2026, and was published by title only, along with a statement indicating the effective date of the Ordinance and that the full text of the Ordinance is available at the office of the Town Clerk, on _____, 2026, which date was at least ten (10) days prior to the date of Town Council consideration on second reading.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Pagosa Springs, Colorado, this _____ day of _____, 2026.

April Hessman, Town Clerk

(S E A L)

I, the duly appointed, qualified and acting Town Clerk of the Town of Pagosa Springs, Colorado, do hereby certify the foregoing Ordinance No. 1026 (Series 2026) was approved by the Town Council of the Town of Pagosa Springs on second reading, at its regular meeting held on the 17th day of March, 2026, and was published by title only, along with a statement indicating the effective date of the Ordinance and that the full text of the Ordinance is available at the office of the Town Clerk, on _____, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Pagosa Springs, Colorado, this _____ day of _____, 2026.

April Hessman, Town Clerk

(S E A L)



COLORADO
Wildfire
Resiliency
Code Board

2025

Colorado Wildfire Resiliency Code

01 June 2025



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CWRC Version 1.0

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Attributions

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Chapter 1 - Scope and Administration

PART 1 GENERAL PROVISIONS

SECTION 101 SCOPE AND GENERAL REQUIREMENTS

101.1 Title. These regulations shall be known as the Colorado Wildfire Resiliency Code as adopted by [NAME OF JURISDICTION], hereinafter referred to as “this code.”

101.2 Scope. The provisions of this code shall apply to the construction, alteration, movement, repair, maintenance and use of any building, structure or premises that contain *occupiable* and/or *habitable space*, or change in use resulting in an occupiable and/or habitable space, unless excepted, within the *wildland-urban interface* areas of Colorado, as designated in this code.

Buildings or conditions in existence at the time of the adoption of this code are allowed to have their use or occupancy continued, if such condition, use or occupancy was legal at the time of the adoption of this code, provided that such continued use does not constitute a distinct danger to life or property.

Buildings or structures moved into or within the jurisdiction shall comply with the provisions of this code for new buildings or structures.

101.2.1 Appendices. Provisions in the appendices shall not apply unless specifically adopted.

101.2.2 Factory-Built Structures (nonresidential, residential, and tiny homes). Structure hardening provisions of this code for factory-built structures as defined by sections 24-32-3302(9), (10), (11), and (35), C.R.S., are in accordance with Rules adopted by the Division of Housing in 8 CCR 1302-1, Rule 2 Codes and Standards.

101.2.3 HUD Code Homes. Homes built to the HUD Manufactured Home Construction and Safety Standards are exempt from structure hardening requirements on their first installation. Homes built to the HUD Manufactured Home Construction and Safety Standards which are moved into an applicable Wildfire Resiliency code area are subject to the provisions of this code as required by the authority having jurisdiction.

101.3 Purpose. The purpose of this code is to establish minimum regulations for the safeguarding of life and for property protection. Regulations in this code are intended to mitigate the risk to life and structures from intrusion of fire from wildland fire exposures and fire exposures from adjacent structures and to mitigate structure fires from spreading to wildland fuels. The extent of this regulation is intended to be tiered commensurate with the relative level of hazard present.

The unrestricted use of property in *wildland-urban interface* areas is a potential threat to life and property from fire and resulting erosion. Safeguards to prevent the occurrence of fires and to



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provide adequate fire protection facilities to control the spread of fire in *wildland-urban interface* areas shall be in accordance with this code.

This code shall supplement the jurisdiction's building and fire codes, if such codes have been adopted, to provide for special regulations to mitigate the fire- and life-safety hazards of the *wildland-urban interface* areas.

101.4 Retroactivity. The provisions of the code shall apply to conditions arising after the adoption thereof, conditions not legally in existence at the adoption of this code and conditions that, in the opinion of the *code official*, constitute a distinct hazard to life or property.

Exception: Provisions of this code that specifically apply to existing conditions are retroactive.

101.5 Additions or alterations. Additions or alterations shall be permitted to be made to any building or structure without requiring the existing building or structure to comply with all of the requirements of this code, provided that, when the work increases the footprint of the existing structure by 500 square feet or greater, the addition or alteration conforms to that required for a new building or structure.

Exception: Provisions of this code that specifically apply to existing conditions are retroactive.

Additions or alterations shall not be made to an existing building or structure that will cause the existing building or structure to be in violation of any of the provisions of this code nor shall such additions or alterations cause the existing building or structure to become unsafe. An unsafe condition shall be deemed to have been created if an addition or alteration will cause the existing building or structure to become structurally unsafe or overloaded; will not provide adequate access in compliance with the provisions of this code or will obstruct existing exits or access; will create a fire hazard; will reduce required fire resistance or will otherwise create conditions dangerous to human life.

101.6 Roof coverings. The *roof covering* on buildings or structures in existence prior to adoption of this code that are replaced or have 25 percent or more of the surface area of the roof replaced, or where work to reconstruct, alter, or repair the *roof covering* effectively replaces such material, shall require the entirety of the *roof covering* to be replaced with a *roof covering* required for new construction specified in Sections 403.2 through 403.2.2.

Exception: Existing *roof coverings* that are compliant with Section 403.2.

101.7 Exterior walls. The exterior walls of building or structures in existence prior to adoption of this code where 25 percent or more of the total exterior wall surface area is replaced, or where work to reconstruct, alter or repair the exterior walls effectively replaces the exterior wall material, shall require the entirety of the exterior wall surface area, including attachments, to be replaced with materials required for new construction specified in Section 404.3 through 404.3.2



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and the immediate zone within 5 feet of the structure shall be made to comply with Section 503.1.

Exception: Existing exterior walls that are compliant with Section 404.3.

101.8 Maintenance. Buildings, structures, landscape materials, vegetation, *defensible space* or other devices or safeguards required by this code shall be maintained in conformance to the code edition under which installed. The owner or the owner's authorized agent shall be responsible for the maintenance of buildings, structures, landscape materials and vegetation.

SECTION 102—APPLICABILITY

102.1 General. Where there is a conflict between a general requirement and a specific requirement, the specific requirement shall govern. Where, in any specific case, different sections of this code, or any other adopted code, specify different materials, methods of construction or other requirements, the most restrictive shall govern.

102.2 Other laws. The provisions of this code shall not be deemed to nullify any provisions of local, state or federal law.

102.3 Application of references. References to chapter or section numbers, or to provisions not specifically identified by number, shall be construed to refer to such chapter, section or provision of this code.

102.4 Referenced codes and standards. The codes and standards referenced in this code are listed throughout this code. Such codes and standards shall be considered as part of the requirements of this code to the prescribed extent of each such reference and as further regulated in Sections 102.4.1 and 102.4.2.

102.4.1 Conflicts. Where conflicts occur between provisions of this code and the referenced codes and standards, the provisions of this code shall govern.

102.4.2 Provisions in referenced codes and standards. Where the extent of the reference to a referenced code or standard includes subject matter that is within the scope of this code, the provisions of this code, as applicable, shall take precedence over the provisions in the referenced standard.

102.5 Subjects not regulated by this code. Where applicable standards or requirements are not set forth in this code, or are contained within other laws, codes, regulations, ordinances or policies adopted by the authority having jurisdiction, compliance with applicable standards of other nationally recognized safety standards, as *approved*, shall be deemed as prima facie evidence of compliance with the intent of this code. Nothing herein shall derogate from the authority of the *code official* to determine compliance with codes or standards for those activities or installations within the code official's jurisdiction or responsibility.

102.6 Matters not provided for. Requirements that are essential for the public safety of an existing or proposed activity, building or structure, or for the safety of the occupants thereof,



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which are not specifically provided for by this code, shall be determined by the *code official* consistent with the necessity to establish the minimum requirements to safeguard the public health, safety and general welfare.

102.7 Partial invalidity. In the event that any part or provision of this code is held to be illegal or void, this shall not have the effect of making void or illegal any of the other parts or provisions.

102.8 Existing conditions. The legal occupancy or use of any structure or condition existing on the date of adoption of this code shall be permitted to continue without change, except as is specifically covered in this code, the *International Fire Code* or the *International Property Maintenance Code*, or as is deemed necessary by the *code official* for the general safety and welfare of the occupants and the public.

102.9 Historic structures. A variance is authorized to be issued for the repair or rehabilitation of a historic structure or construction of a contributing structure upon a determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure, and the variance is the minimum necessary to preserve the historic character and design of the structure, within the spirit of this code.

Exception: Within wildfire hazard areas, historic structures that do not meet one or more of the following designations:

1. Listed or preliminarily determined to be eligible for listing in the National Register of Historic Places.
2. Determined as contributing to the historical significance of a registered historic district or a district preliminarily determined to qualify as an historic district.
3. Designated as historic under a state or local historic preservation program.

102.9.1 Historic preservation exemption. The authority having jurisdiction may establish a historic preservation exemption or exemptions in their jurisdiction that consists of the spirit and intent of this code.

102.10 Work exempt from permit under this code. Exemptions from code requirements shall not be deemed to grant authorization for any work to be done in any manner in violation of the provisions of this code or any other laws or ordinances of the jurisdiction. Compliance with this code shall not be required for the following:

1. Interior alterations of existing structures.
2. Additions that do not increase the footprint of a structure by more than 500 square feet.
3. The reconstruction, replacement, alteration, or repair of the exterior walls of an existing building, when less than 25 percent of the surface area of all exterior walls is affected.
4. The reconstruction, replacement, alteration, or repair of the exterior *roof covering* of an existing building, when less than 25 percent of the surface area of the exterior *roof covering* or an attachment thereto is affected.



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5. Alterations or repairs to the exterior of an existing structure, or an attachment to it, when less than twenty-five percent of the exterior of the structure is affected by the alteration or repair.
6. Painting, staining and similar maintenance or restorative work.
7. One-story detached accessory, nonhabitable structures, such as tool and storage sheds, playhouses and similar uses, provided that the floor area does not exceed 120 square feet and the structure is located greater than or equal to 10 feet from the nearest adjacent occupiable structure.
8. *Accessory structures* and buildings of an accessory character classified as Utility and Miscellaneous Group U (including Agricultural Structures) located more than 50 feet from a structure containing *occupiable* or *habitable space*.
9. Fences located more than 8 feet from a habitable structure.
10. Any thirty-five acre parcel with only one residential structure on it that does not abut a residential or commercial area.

PART 2—ADMINISTRATION AND ENFORCEMENT

SECTION 103—CODE COMPLIANCE AGENCY

103.1 Creation of agency. The [INSERT NAME OF DEPARTMENT] is hereby created and the official in charge thereof shall be known as the *code official*. The function of the agency shall be the implementation, administration and enforcement of the provisions of this code.

103.2 Appointment. The *code official* shall be appointed by the chief appointing authority of the jurisdiction.

103.3 Deputies. In accordance with the prescribed procedures of this jurisdiction and with the concurrence of the appointing authority, the *code official* shall have the authority to appoint a deputy *code official*, other related technical officers, inspectors and other employees. Such employees shall have powers as delegated by the *code official*.

SECTION 104—DUTIES AND POWERS OF THE CODE OFFICIAL

104.1 Powers and duties of the code official. The *code official* is hereby authorized to enforce the provisions of this code.

104.2 Determination of compliance. The *code official* shall have the authority to determine compliance with this code, to render interpretations of this code and to adopt policies and procedures in order to clarify the application of its provisions. Such interpretations, policies and procedures:

1. Shall be in compliance with the intent and purpose of this code.
2. Shall not have the effect of waiving requirements specifically provided for in this code.



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104.2.1 Technical assistance. To determine compliance with this code, the *code official* is authorized to require the owner, the owner's authorized agent or the person in possession or control of the building or premises to provide a technical opinion and report.

104.2.1.1 Costs. A technical opinion and report shall be provided without charge to the jurisdiction.

104.2.1.2 Preparer qualifications. The technical opinion and report shall be prepared by a qualified engineer, specialist, laboratory or fire safety specialty organization acceptable to the *code official*. The *code official* is authorized to require design submittals to be prepared by, and bear the stamp of, a registered design professional.

104.2.1.3 Content. The technical opinion and report shall analyze the properties of the design, operation or use of the building or premises, the facilities and appurtenances situated thereon and fuel management to identify and propose necessary recommendations.

104.2.1.4 Tests. Where there is insufficient evidence of compliance with the provisions of this code, the *code official* shall have the authority to require tests as evidence of compliance. Test methods shall be as specified in this code or by other recognized test standards. In the absence of recognized test standards, the *code official* shall approve the testing procedures. Such tests shall be performed by a party acceptable to the *code official*.

104.2.2 Alternative materials, design and methods. The provisions of this code are not intended to prevent the installation of any material or to prohibit any design or method of construction not specifically prescribed by this code, provided that any such alternative has been *approved*.

104.2.2.1 Approval authority. An alternative material, design or method shall be *approved* where the *code official* finds that the proposed alternative is satisfactory and complies with Sections 104.2.2.2 through 104.2.2.7, as applicable.

104.2.2.2 Application and disposition. Where required, a request to use an alternative material, design or method of construction shall be submitted in writing to the *code official* for approval. Where the alternative material, design or method of construction is not approved, the *code official* shall respond in writing, stating the reasons the alternative was not approved.

104.2.2.3 Compliance with code intent. An alternative material, design or method of construction shall comply with the intent of the provisions of this code.



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104.2.2.4 Equivalency criteria. An alternative material, design or method of construction shall, for the purpose intended, be not less than the equivalent of that prescribed in this code with respect to all of the following, as applicable:

1. Quality.
2. Strength.
3. Effectiveness.
4. Durability.
5. Safety, other than fire safety.
6. Fire safety.

104.2.2.5 Tests. Tests conducted to demonstrate equivalency in support of an alternative material, design or method of construction application shall be of a scale that is sufficient to predict performance of the end use configuration. Tests shall be performed by a party acceptable to the *code official*.

104.2.2.5.1 Fire tests. Tests conducted to demonstrate equivalent fire safety in support of an alternative material, design or method of construction application shall be of a scale that is sufficient to predict fire safety performance of the end use configuration. Tests shall be performed by a party acceptable to the *code official*.

104.2.2.6 Reports. Supporting data, where necessary to assist in the approval of materials or assemblies not specifically provided for in this code, shall comply with Sections 104.2.2.6.1 and 104.2.2.6.2.

104.2.2.6.1 Evaluation reports. Evaluation reports shall be issued by an *approved* agency and use of the evaluation report shall require approval by the *code official* for the installation. The alternate material, design or method of construction and product evaluated shall be within the scope of the *code official's* recognition of the *approved* agency. Criteria used for the evaluation shall be identified within the report and, where required, provided to the *code official*.

104.2.2.6.2 Other reports. Reports not complying with Section 104.2.2.6.1 shall describe criteria, including but not limited to any referenced testing or analysis, used to determine compliance with code intent and justify code equivalence. The report shall be prepared by a qualified engineer, specialist, laboratory or fire safety specialty organization acceptable to the *code official*. The *code official* is authorized to require design submittals to be prepared by, and bear the stamp of, a registered design professional.

104.2.2.7 Peer review. The *code official* is authorized to require submittal of a peer review report in conjunction with a request to use an alternative material, design or



method of construction, prepared by a peer reviewer that is *approved* by the *code official*.

104.2.3 Modifications. Where there are practical difficulties involved in carrying out the provisions of this code, the *code official* shall have the authority to grant modifications for individual cases, provided that the *code official* shall first find that one or more special individual reasons make the strict letter of this code impractical, that the modification is in conformance with the intent and purpose of this code, and that such modification does not lessen health, life and fire safety requirements. The details of the written request and action granting modifications shall be recorded and entered into the files of the code enforcement agency.

104.3 Applications and permits. The *code official* is authorized to receive applications, review construction documents and issue permits for construction regulated by this code, issue permits for operations regulated by this code, inspect the premises for which such permits have been issued and enforce compliance with the provisions of this code.

104.4 Access to Property. For the purpose of inspecting and enforcing the provisions of this code and the terms and conditions of any permit issued under this code, the *code official* is authorized to enter upon private property at reasonable times and upon reasonable notice for the purpose of determining compliance with this code and to evaluate conditions relative to the permit application.

104.4.1 Authorization. The owner or occupant of the property having a permit under this code shall allow the *code official* access to the property to perform the required inspections. If access is denied, the *code official* shall apply to the Court with jurisdiction to seek authority to access the property.

104.5 Identification. The *code official* shall carry proper identification when inspecting structures or premises in the performance of duties under this code.

104.6 Notices and orders. The *code official* shall issue all necessary notices or orders to ensure compliance with this code.

104.7 Official records. The *code official* shall keep official records as required by Sections 104.7.1 through 104.7.5. Such official records shall be retained for not less than 5 years or for as long as the structure or activity to which such records relate remains in existence, unless otherwise provided by other regulations.

104.7.1 Approvals. A record of approvals shall be maintained by the *code official* and shall be available for public inspection during business hours in accordance with applicable laws.

104.7.2 Inspections. The *code official* shall keep a record of each inspection made, including notices and orders issued, showing the findings and disposition of each.



104.7.3 Code alternatives and modifications. Application for alternative materials, design and methods of construction and equipment in accordance with Section 104.2.2; modifications in accordance with Section 104.2.3; and documentation of the final decision of the *code official* for either shall be in writing and shall be retained in the official records.

104.7.4 Tests. The *code official* shall keep a record of tests conducted to comply with Sections 104.2.1.4 and 104.2.2.5.

104.7.5 Fees. The *code official* shall keep a record of fees collected and refunded in accordance with Section 106.

104.8 Liability. The *code official*, member of the board of appeals or employee charged with the enforcement of this code, while acting for the jurisdiction, in good faith and without malice in the discharge of the duties required by this code or other pertinent law or ordinance, shall not thereby be rendered personally liable, either civilly or criminally, and is hereby relieved from all personal liability for any damage accruing to persons or property as a result of an act or by reason of any act or omission in the discharge of official duties.

104.8.1 Legal defense. Any suit or criminal complaint instituted against any officer or employee because of an act performed by that officer or employee in the lawful discharge of duties and under the provisions of this code or other laws or ordinances implemented through the enforcement of this code shall be defended by legal representatives of the jurisdiction until final termination of the proceedings. The *code official* or any subordinate shall not be liable for costs in an action, suit or proceeding that is instituted in pursuance of the provisions of this code.

104.9 Approved materials and equipment. Materials, equipment and devices approved by the *code official* shall be constructed and installed in accordance with such approval.

104.9.1 Materials and equipment reuse. Materials, equipment and devices shall not be reused unless such elements are in good working order and *approved*.

104.10 Other agencies. When requested to do so by the *code official*, other officials of this jurisdiction shall assist and cooperate with the *code official* in the discharge of the duties required by this code.

SECTION 105—TEMPORARY USES, EQUIPMENT AND SYSTEMS

105.1 General. The *code official* is authorized to issue a permit for temporary uses, equipment and systems. Such permits shall be limited as to time of service, but shall not be permitted for more than 180 days. The *code official* is authorized to grant extensions for demonstrated cause.

105.2 Conformance. Temporary uses, equipment and systems shall conform to the requirements of this code as necessary to ensure health, safety and general welfare.



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105.3 Temporary service utilities. The *code official* is authorized to give permission to temporarily supply service utilities.

105.4 Termination of approval. The *code official* is authorized to terminate such permit for temporary uses, equipment and systems and to order the same to be discontinued.

SECTION 106—FEES

106.1 General. An AHJ has the authority to establish fees.

SECTION 107—STOP WORK ORDER

107.1 Authority. Where the *code official* finds any work regulated by this code being performed in a manner contrary to the provisions of this code or in a dangerous or unsafe manner, the *code official* is authorized to issue a stop work order.

107.2 Issuance. The stop work order shall be in writing and shall be given to the owner of the property, the owner's authorized agent or the person performing the work. Upon issuance of a stop work order, the cited work shall immediately cease. The stop work order shall state the reason for the order and the conditions under which the cited work is authorized to resume.

107.3 Emergencies. Where an emergency exists, the *code official* shall not be required to give a written notice prior to stopping the work.

107.4 Failure to comply. Any person who shall continue any work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be subject to fines established by the authority having jurisdiction.



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Chapter 2 - Definitions

SECTION 201 GENERAL

201.1 Scope. Unless otherwise expressly stated, the following words and terms shall, for the purposes of this code, have the meanings shown in this chapter.

201.2 Interchangeability. Words stated in the present tense include the future; words stated in the masculine gender include the feminine and neuter; and the singular number includes the plural and the plural the singular.

201.3 Terms defined in other codes. Where terms are not defined in this code and are defined in other International Codes, such terms shall have the meanings ascribed to them as in those codes.

201.4 Terms not defined. Where terms are not defined through the methods authorized by this section, such terms shall have their ordinarily accepted meanings such as the context implies.

SECTION 202 DEFINITIONS

ACCESSORY STRUCTURE. A building or structure used to shelter or support any material, equipment, chattel or occupancy other than a habitable building.

AGRICULTURAL BUILDING. A structure designed and constructed to house farm implements, hay, grain, poultry, livestock or other horticultural products. This structure shall not be a place of human habitation or a place of employment where agricultural products are processed, treated or packaged, nor shall it be a place used by the public.

APPROVED. Acceptable to the *code official*.

BUILDING. Any structure intended for supporting or sheltering any occupancy.

CLASS A TESTS. Class A Tests are applicable to *roof coverings* that are expected to be effective against severe fire exposure, afford a high degree of fire protection to the *roof deck*, do not slip from position, and are not expected to present a flying brand hazard.

CODE OFFICIAL. The official designated by the jurisdiction to interpret and enforce this code, or the *code official's* authorized representative.

DEFENSIBLE SPACE. An area either natural or man-made, where material capable of allowing a fire to spread unchecked has been treated, cleared or modified to slow the rate and intensity of an advancing wildfire and to create an area for fire suppression operations to occur.



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EMBELLISHMENTS. Elements incorporated in design and construction for ornamental or decorative purpose that are not integral to the structure or structural support.

FIRE INTENSITY CLASSIFICATION. The level of fire intensity identified for areas where significant fuel hazards and associated dangerous fire behavior may exist, based upon vegetative fuels, topography, weather conditions, and flame length value.

FIRE-RESISTANCE-RATED CONSTRUCTION. The use of materials and systems in the design and construction of a building or structure to safeguard against the spread of fire within a building or structure and the spread of fire to or from buildings or structures to the *wildland-urban interface* area.

FIRE-RETARDANT-TREATED WOOD. Fire-retardant-treated wood is any wood product that, when impregnated with chemicals by a pressure process or other means during manufacture, shall have, when tested in accordance with ASTM E84 or UL 723, a listed *flame spread index* of 25 or less. The ASTM E84 or UL723 test shall be continued for an additional 20-minute period and the flame front shall not progress more than 10.5 feet beyond the centerline of the burners at any time during the test.

FLAME SPREAD INDEX. A comparative measure, expressed as a dimensionless number, derived from visual measurements of the spread of flame versus time for a material tested in accordance with ASTM E84.

FUEL MODIFICATION. A method of modifying fuel load by reducing the amount of nonfire-resistive vegetation or altering the type of vegetation to reduce the fuel load.

HABITABLE SPACE. A space in a building for living, sleeping, eating or cooking.

HEAVY TIMBER CONSTRUCTION. As described in Section 602.4 of the 2024 *International Building Code*.

HOME IGNITION ZONE. Home Ignition Zone is the home and the area around the home (or structure). The HIZ takes into account both the potential of the structure to ignite and the quality of *defensible space* surrounding it.

IGNITION-RESISTANT BUILDING MATERIAL. A type of building material that resists ignition or sustained flaming combustion sufficiently so as to reduce losses from wildfire exposure of burning embers and small flames.

IGNITION-RESISTANT VEGETATION. Plants that are less likely to readily ignite from a flame or other ignition source and produce fewer embers. While they can still be damaged by fire, their foliage and stems don't significantly contribute to the intensity of the fire.

LOG WALL CONSTRUCTION. A type of construction in which exterior walls are constructed of solid wood members and where the smallest horizontal dimension of each solid wood member is not less than 6 inches. Log wall construction shall follow requirements of ICC 400.

MULTILAYERED GLAZED PANELS. Window or door assemblies that consist of two or more independently glazed panels installed parallel to each other, having a sealed air gap in between, within a frame designed to fill completely the window or door opening in which the assembly is intended to be installed.

NONCOMBUSTIBLE. As applied to building construction material means a material that, in the form in which it is used, is either one of the following:

1. Material of which no part will ignite and burn when subjected to fire.
2. Any material conforming to ASTM E136 shall be considered noncombustible within the meaning of this section.
3. For the purposes of this code, fire-rated gypsum board tested in accordance with ASTM C1396 with no less than a 1-hour fire-resistance-rating with fire exposure from the outside only is considered a noncombustible material.

OCCUPIABLE SPACE. A room or enclosed space designed for human occupancy in which individuals congregate for amusement, education or similar purposes or in which occupants are engaged at labor.

ROOF ASSEMBLY. A system designed to provide weather protection and resistance to design loads. The system consists of a *roof covering* and *roof deck* or a single component serving as both the *roof covering* and the *roof deck*. A *roof assembly* can include an underlayment, thermal barrier, ignition barrier, insulation or a vapor retarder.

ROOF COVERING. The covering applied to the *roof deck* for weather resistance, fire classification or appearance.

ROOF DECK. The flat or sloped surface not including its supporting members or vertical supports.



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SLOPE. The variation of terrain from the horizontal; the number of feet rise or fall per 100 feet measured horizontally, expressed as a percentage.

STRUCTURE. That which is built or constructed.

STRUCTURE IGNITION ZONE. Structure Ignition Zone is the structure and the area around the structure (or home). The SIZ takes into account both the potential of the structure to ignite and the quality of *defensible space* surrounding it.

TREE CROWN. The primary and secondary branches growing out from the main stem, together with twigs and foliage.

WILDLAND-URBAN INTERFACE. That geographical area where structures and other human development meets or intermingles with wildland or vegetative fuels.



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Chapter 3 - Wildfire Hazard Identification

SECTION 301 GENERAL

301.1 Scope. The provisions of this chapter provide methodology to establish and record wildfire hazard based on the findings of fact to be regulated by this code.

301.2 Objective. The objective of this chapter is to provide simple baseline criteria for determining *wildland-urban interface* areas based on the wildfire hazard.

SECTION 302 WILDLAND-URBAN INTERFACE AREA DESIGNATIONS

302.1 Declaration. The AHJ shall declare the *wildland-urban interface* areas within the jurisdiction as defined by this code. The *wildland-urban interface* areas shall be based on the findings of fact.

SECTION 303 MAPPING AND APPLICABILITY

303.1 Mapping of Wildfire Hazard Areas. Wildfire Hazard shall be recorded on official maps. These maps identify areas subject to the provisions of this code and shall be available for public inspection through an accessible online platform and at designated local government offices.

303.1.1 Map. This map shall be based on a combination of factors including, but not limited to, vegetative fuels, topography, local weather patterns, and fire behavior modeling data.

303.1.2 Locally Developed Mapping. The AHJ may develop and adopt local maps designating wildfire hazard and *fire intensity classifications* within its jurisdictional boundaries in accordance with Sections 303.1 through 303.3.

303.2 Fire Intensity Classification. *Fire Intensity Classification* shall be identified on the map in accordance with Section 303.1. *Fire Intensity Classification* is determined by expected wildfire behavior, including flame length and suppression difficulty and is separated into three levels: low, moderate, and high. The identified *fire intensity classification* establishes code requirements for construction and mitigation.

303.2.1 Low Fire Intensity Classification. *Low Fire Intensity Classification* is identified in areas with light to medium surface fuels, such as grasses, shrubs, and scattered low-density vegetation. These fuels are often discontinuous, which limits flame propagation but can sustain burning under moderate weather conditions. Fires in this class may occur on gentle to moderate *slopes*, where topography begins to influence the rate of spread. Although flame lengths remain relatively small—typically less than two feet—limited spotting may occur, especially with wind. Trained firefighters with protective equipment and standard hand tools can usually suppress these fires through



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direct attack, particularly on *slopes* under 30 percent. Mechanized equipment is typically unnecessary.

Key Characteristics Include:

1. **Fuels:** Light to medium surface fuels, including grasses, shrubs, and scattered vegetation (e.g., WNL, USL fuel types).
2. **Flame Length:** Less than 2 feet.
3. **Rate of Spread:** Low, increasing with *slopes* over 20 percent.
4. **Spotting:** Very short-range spotting is possible under windy conditions.
5. **Terrain Influence:** More active fire behavior on moderate *slopes* (20 to 30 percent).
6. **Suppression Difficulty:** Easily suppressed by trained firefighters using basic protective gear and hand tools. Direct attack is effective, and mechanized support is rarely needed.

303.2.2 Moderate Fire Intensity Classification. *Moderate Fire Intensity Classification* is identified in areas with moderate to heavy fuel loads, such as dense shrubs, small trees, and accumulated ground fuels. Fires in this class present continuous horizontal and vertical fuel arrangements, allowing flames to reach up to 8 feet in length. Fire behavior is notably influenced by moderate to steep *slopes*, often accelerating the spread. Short-range spotting becomes more common, complicating suppression efforts. Ground crews typically require mechanized support, such as engines and dozers, to establish control lines. Aircraft assistance may be necessary, particularly in inaccessible terrain. There is a significant increase in the potential for property damage and risk to life, especially in *wildland-urban interface* areas.

Key Characteristics Include:

1. **Fuels:** Moderate to heavy fuels, including dense shrublands, small trees, timber litter, and canopy fuels (e.g., USH, UIH fuel types).
2. **Flame Length:** Up to 8 feet.
3. **Rate of Spread:** Moderate to high, increasing significantly on *slopes* over 30 percent.
4. **Spotting:** Short-range spotting is common.
5. **Terrain Influence:** Steep *slopes* (30 percent or greater) increase fire spread and intensity.
6. **Suppression Difficulty:** Challenging for ground crews without support from engines, dozers, or aircraft. Dozers and plows are generally effective on moderate terrain.

303.2.3 High Fire Intensity Classification. *High Fire Intensity Classification* is identified in areas with heavy, continuous fuel loads, such as dense forest canopies, thick



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understory growth, and heavy dead/downed material. Fires in this class frequently occur on steep *slopes*, often exceeding 40 percent, where topography dramatically increases the rate of spread and severity. Flame lengths can exceed 30 feet, and both short- and medium-range spotting are common, particularly in windy conditions. Direct suppression by ground crews is typically ineffective, requiring indirect attack strategies, such as backburns and aerial retardant drops. Fires in this class pose extreme risk to life, property, and firefighter safety, especially in rugged or remote areas.

Key Characteristics Include:

1. **Fuels:** Heavy fuels, including dense forests, urban core areas with heavy fuel loads, and canopy-dominated regions (e.g., WNH, USH, UCH fuel types).
2. **Flame Length:** Up to 30 feet or more.
3. **Rate of Spread:** Rapid, especially on *slopes* greater than 40 percent.
4. **Spotting:** Short-range spotting is common; medium-range spotting is possible under windy conditions.
5. **Terrain Influence:** *Slopes* over 40 percent amplify intensity and spread, creating dangerous conditions for suppression.
6. **Suppression Difficulty:** Direct attack by ground forces and dozers is generally ineffective. Indirect strategies (backburning, aerial support) are often necessary.

These fires present significant danger to life, property, and responder safety.

303.3 Applicability of Code Provisions. The requirements of this code shall apply to all parcels located within designated Wildfire Hazard Areas and corresponding *fire intensity classifications* as identified on the official maps. The level of structure hardening, *defensible space*, and other mitigation measures required shall correspond to the applicable *fire intensity classification*—Low, Moderate, or High—as established by the board.

Structures and parcels identified with low *fire intensity classification* shall be constructed and maintained in accordance with the provisions for Class 1 structure hardening and site and area requirements.

Structures and parcels identified with moderate to high *fire intensity classifications* shall be constructed and maintained in accordance with the provisions for Class 2 structure hardening and site and area requirements.

SECTION 304 GROUND-TRUTHING

304.1 Purpose. This section establishes a process for owners or the owners authorized representative to request a ground-truthing review of their property’s Wildfire Hazard or *fire intensity classification* as identified on state or locally adopted maps. The intent is to provide an opportunity to verify that mapping accurately reflects current, site-specific conditions.



304.2 Determination of Fire Intensity Classification and Code Requirements. As determined by the *code official*, the *fire intensity classification* and associated requirements shall be based on a review of the vegetative fuels on the parcel and within 300' of the parcel boundary, topography, local weather patterns, and fire behavior modeling data and in accordance with the following *fire intensity classifications*:

304.2.1 *Low Fire Intensity Classification* in accordance with Section 303.2.1

304.2.2 *Moderate Fire Intensity Classification* in accordance with Section 303.2.2

304.2.3 *High Fire Intensity Classification* in accordance with Section 303.2.3

This determination shall be made based on existing conditions or conditions that have been established by a development plan approved by the local jurisdiction. Technical documentation shall be submitted in support of such request by a qualified wildfire professional and in accordance with Section 104.2.



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Chapter 4- Structure Hardening

SECTION 401 GENERAL

401.1 Scope. Exterior design and construction of new buildings and structures within the *wildland-urban interface* areas of Colorado shall be constructed in accordance with this chapter.

Exceptions:

1. Buildings of an accessory character classified as Group U occupancy (including *agricultural buildings*) of any size located at least 50 feet from a structure containing *occupiable* or *habitable space*.
2. One-story detached accessory, nonhabitable structures, such as tool and storage sheds, playhouses and similar uses, provided that the floor area does not exceed 120 square feet and the structure is located greater than or equal to 10 feet from the nearest adjacent occupiable structure.
3. The reconstruction, replacement, alteration, or repair of the exterior walls of an existing building, when less than 25 percent of the surface area of all exterior walls is affected.
4. The reconstruction, replacement, alteration, or repair of the exterior *roof covering* of an existing building, when less than 25 percent of the surface area of the exterior *roof covering* or an attachment thereto is affected.
5. Alterations or repairs to the exterior of an existing structure, or an attachment to it, when less than twenty-five percent of the exterior of the structure is affected by the alteration or repair.
6. Additions that do not increase the footprint of a structure by more than 500 square feet.

SECTION 402 BUILDING MATERIAL

402.1 Building material. Building materials shall comply with any one of the requirements in Section 402.2 through 402.4.

402.2 Noncombustible material. *Noncombustible* material shall comply with the definition of *noncombustible* materials in Section 202.

402.3 Fire-retardant-treated wood. *Fire-retardant-treated wood* shall be identified for exterior use and shall meet the requirements of Section 2303.2 of the 2024 *International Building Code*.

402.4 Ignition-resistant building material. Material shall be tested on the front and back faces in accordance with the extended ASTM E84 or UL 723 test, for a total test period of 30 minutes, or with the ASTM E2768 test. The materials shall bear identification showing the fire test results. Panel products shall be tested with a ripped or cut longitudinal gap of 1/8 inch. The materials, when tested in accordance with the test procedures set forth in ASTM E84 or UL 723



for a test period of 30 minutes, or with ASTM E2768, shall comply with Sections 402.4.1 through 402.4.3.3. Materials or products which melt, drip or delaminate to the extent that the flame front is interrupted are not permitted.

Exception: Materials composed of a combustible core and a noncombustible exterior covering made from either aluminum at a minimum 0.019 inch thickness or corrosion-resistant steel at a minimum 0.0149 inch thickness shall not be required to be tested with a ripped or cut longitudinal gap.

402.4.1 Flame spread. The material shall exhibit a *flame spread index* not exceeding 25.

402.4.2 Flame front. The material shall exhibit a flame front that does not progress more than 10 feet 6 inches beyond the centerline of the burner at any time during the test.

402.4.3 Weathering. *Ignition-resistant building materials* shall maintain their performance in accordance with this section under conditions of use. The materials shall meet the performance requirements for weathering (including exposure to temperature, moisture and ultraviolet radiation) contained in Sections 402.4.3.1 through 402.4.3.3, as applicable to the materials and conditions of use.

402.4.3.1 Evaluation requirements for weathering. Fire-retardant-treated wood, wood-plastic composite materials and plastic lumber materials shall be evaluated after weathering in accordance with Method A “Test Method for Accelerated Weathering of Fire-Retardant-Treated Wood for Fire Testing” in ASTM D2898.

402.4.3.2 Wood-plastic composite materials. Wood-plastic composite materials shall also demonstrate acceptable fire performance after weathering by the following procedure: first testing in accordance with ASTM E1354 at an incident heat flux of 50 kW/m² in the horizontal orientation, then weathering in accordance with ASTM D7032 and then retesting in accordance with ASTM E1354 and exhibiting an increase of no more than 10 percent in peak rate of heat release when compared to the peak heat release rate of the nonweathered material.

402.4.3.3 Plastic lumber materials. Plastic lumber materials shall also demonstrate acceptable fire performance after weathering by the following procedure: first testing in accordance with ASTM E1354 at an incident heat flux of 50 kW/m² in the horizontal orientation, then weathering in accordance with ASTM D6662 and then retesting in accordance with ASTM E1354 and exhibiting an increase of no more than 10 percent in peak rate of heat release when compared to the peak heat release rate of the nonweathered material.



SECTION 403 CLASS 1 STRUCTURE HARDENING

403.1 General. Class 1 structure hardening shall be in accordance with Sections 403.2 through 403.4.2 and shall apply to buildings and structures hereafter constructed, modified or relocated into or within areas of the *wildland-urban interface* having a low fire hazard severity.

403.2 Roofing. Roofs shall have a *roof covering* or *roof assembly* classified as Class A when tested in accordance with ASTM E108 or UL 790.

403.2.1 Flame and ember protection of roofs. For roof assemblies where the roof covering profile creates a space between the roof covering and roof deck, the space shall resist the entry of flames and embers by one or more of the following methods:

1. Firestopping with noncombustible material of the space between the roof covering and the roof deck.
2. Installation of one layer of cap sheet complying with ASTM D3909 over the combustible roof deck.
3. Installation of a listed Class A classified roof assembly.

403.2.2 Roof valley flashings. Valley flashings shall be not less than 0.019 inch (No. 26 galvanized sheet gage) corrosion-resistant metal installed over a minimum 36-inch-wide underlayment consisting of one layer of cap sheet complying with ASTM D3909 running the full length of the valley.

403.3 Gutters and downspouts. Gutters and downspouts shall be constructed of *noncombustible* material.

403.4 Ventilation Openings. Ventilation openings for enclosed attics, enclosed rafter spaces, and underfloor spaces shall be in accordance with Section 403.4.1 or Section 403.4.2 as applicable.

403.4.1 Performance Requirements. Ventilation openings shall be fully covered with listed vents, tested in accordance with ASTM E2886, to demonstrate compliance with all the following requirements:

1. There shall be no flaming ignition of the cotton material during the Ember Intrusion Test.
2. There shall be no flaming ignition during the Integrity Test portion of the Flame Intrusion Test.
3. The maximum temperature of the unexposed side of the vent shall not exceed 662°F (350°C).

403.4.2 Prescriptive Requirements. Ventilation openings for enclosed attics, enclosed rafter spaces, and underfloor spaces shall be covered with *noncombustible* 404.3 corrosion-resistant mesh with openings not to exceed 1/8-inch.



SECTION 404 CLASS 2 STRUCTURE HARDENING

404.1 General. Class 2 structure hardening shall be in accordance with Sections 404.2 through 404.10.1 as well as the provisions of Class 1 structure hardening in Sections 403.2-403.4.2 and shall apply to buildings and structures hereafter constructed, modified or relocated into or within areas of the *wildland-urban interface* having a moderate or high fire hazard severity. See also Sections 101.6-101.7.

404.2 Protection of eaves. Eaves and soffits shall be protected on the exposed underside by *noncombustible material, ignition-resistant materials*, or by materials approved for not less than 1-hour *fire-resistance-rated construction, 5/8-inch Type X drywall*, 2-inch nominal dimension lumber, or 1 inch nominal *fire-retardant-treated wood* or 3/4 inch nominal fire-retardant-treated plywood, identified for exterior use and meeting the requirements of Section 2303.2 of the 2024 *International Building Code*. Fascias are required and shall be protected on the backside by *noncombustible material, ignition-resistant materials*, or by materials approved for not less than 1-hour *fire-resistance-rated construction, 5/8-inch Type X drywall*, or 2- inch nominal dimension lumber.

404.3 Exterior Walls. Exterior walls of buildings or structures shall be constructed with one of the following methods:

1. Exterior wall assemblies with a minimum of 1-hour fire-resistance rating, rated for exposure on the exterior side.
2. *Approved noncombustible materials.*
3. *Heavy timber or log wall construction.*
4. *Noncombustible materials* complying with Section 402.2 on the exterior side.
5. *Fire-retardant treated wood* complying with Section 402.3 on the exterior side. The *fire-retardant-treated wood* shall be labeled for exterior use and meet the requirements of Section 2303.2 of the 2024 *International Building Code*.
6. Ignition-resistant materials complying with Section 402.4 on the exterior side.

Such material shall extend from the top of the foundation to the underside of the eave or the underside of the roof sheathing.

Exceptions:

1. Exterior wall *embellishments* and architectural trim (exclusive of trim on exterior windows and doors) not to exceed 5 percent of the square footage of the exterior wall.
2. Roof or wall top cornice projections and similar assemblies.
3. Solid wood rafter tails and solid wood blocking installed between rafters having minimum dimension 2 inch nominal.

404.3.1 Exterior Wall Coverings. Exterior wall coverings shall be limited to the following:

1. *Noncombustible materials.*
2. *Fire-retardant-treated wood.*
3. *Ignition-resistant building materials.*



Exception: Where options 1 or 2 in section 404.3 are used, vinyl siding may be used as an exterior covering.

404.3.2 Flashing. A minimum of 6 inches of metal flashing or *noncombustible* material applied vertically between the wall sheathing and the exterior cladding shall be installed at the ground, decking, and roof intersections.

Combustible sheathing products exposed by the gap created at the base of the exterior walls, posts, or columns must be protected with *noncombustible material* or *ignition-resistant building materials* while still permitting drainage and moisture control from behind exterior cladding.

404.4 Underfloor enclosure. Buildings or structures shall have underfloor areas enclosed to the ground or comply with exterior walls in accordance with Section 404.3.

404.5 Decking. Unenclosed decks shall have the deck walking surface constructed of one of the following:

1. *Approved noncombustible* materials
2. Class A rated material

Exception: Composite decking material with a minimum of Class B rating

3. *Fire-retardant-treated wood* identified for exterior use and meeting the requirements of Section 2303.2 of the 2024 *International Building Code*
4. *Ignition-resistant building materials* in accordance with Section 402.4.

404.6 Appendages and Projections. Appendages and projections shall be constructed in accordance with Section 404.3.

404.7 Exterior Glazing. Exterior windows, window walls and glazed doors, windows within exterior doors, and skylights shall be tempered glass, *multilayered glazed panels*, glass block or have a fire protection rating of not less than 20 minutes.

404.8 Exterior Doors. Exterior doors shall be *approved noncombustible* construction, solid core wood not less than 1 ¾-inches thick, or have a fire protection rating of not less than 20 minutes. Windows within doors and glazed doors shall be in accordance with Section 404.7.

Exception: Vehicle access doors.

404.9 Vehicle Access Door Perimeter Gap. Exterior vehicle access doors shall resist the intrusion of embers from entering by preventing gaps between doors and door openings, at the head, sill, and jamb of doors from exceeding ⅛ inch as approved by the AHJ.

Gaps between doors and door openings shall be controlled by one of the following methods:

1. Weather-stripping products made of materials that: (a) have been tested for tensile strength in accordance with ASTM D638 (Standard Test Method for Tensile Properties of Plastics) after exposure to ASTM G155 (Standard Practice for Operating Xenon Arc Light Apparatus for Exposure of Non-Metallic Materials) for a period of 2,000 hours, when the maximum allowable difference in tensile strength values between exposed and



non-exposed samples does not exceed 10 percent; and (b) exhibit a V-2 or better flammability rating when tested to UL 94 (Standards for Tests for Flammability of Plastic Materials for Parts in Devices and Appliances).

2. Door overlaps onto jambs and headers.
3. Garage door jambs and headers covered with metal flashing.

404.10 Detached Accessory Structures. Detached *accessory structures* located less than 50 feet from a building containing *habitable* or *occupiable space* shall have exterior walls constructed in accordance with Section 404.3 through 404.3.2.

404.10.1 Underfloor areas. Where the detached structure is located and constructed so that the structure or any portion thereof projects over a descending *slope* surface greater than 10 percent, the area below the structure shall have underfloor areas enclosed to within 6 inches of the ground, with exterior wall construction in accordance with Section 404.3 or underfloor protection in accordance with Section 404.4 or with 1/8-inch metal corrosion-resistant screen with a hardened zone within 5 feet.

Exception: The enclosure shall not be required where the underside of exposed floors and exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour *fire-resistance-rated construction*, *heavy timber construction*, *noncombustible* materials on the exterior side, or *fire-retardant-treated wood* on the exterior side. The *fire-retardant-treated wood* shall be labeled for exterior use and meet the requirements of Section 2303.2 of the 2024 *International Building Code*.



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Chapter 5- Site and Area Requirements

SECTION 501 GENERAL

501.1 Scope. The provisions of this chapter shall apply to parcels subject to this code.

501.2 Reference. As needed, the *code official* shall refer to the Home Ignition Zone (HIZ) Guide as developed by the Colorado State Forest Service.

Where conflicts occur between provisions of this code and the HIZ Guide, the provisions of this code shall govern. The provisions of this code, as applicable, shall take precedence over the provisions in the referenced standard.

SECTION 502 CLASS 1 REQUIREMENTS

502.1 Structure Ignition Zone 1 (0-5 feet): Immediate Zone

502.1.1 Objective. This zone is designed to reduce or eliminate ember ignition and direct flame contact with the structure, decks, stairs, and attachments.

502.1.2 Materials. Use *noncombustible*, hard surface materials in this zone, such as rock, gravel, sand, concrete, bare earth or stone/concrete pavers.

Exception: Ignition-resistant plantings, per an approved list by the AHJ that is not less than that created by the Colorado State Forest Service, are allowed in the Immediate Zone.

502.1.3 Plantings. Remove all plantings including shrubs, slash, combustible mulch and other woody debris, with the exception of ignition-resistant vegetation.

502.1.4 Trees. There shall be no planting of new trees in the immediate zone. Mature trees of no less than 10-inch diameter at 4.5 feet above ground level may be maintained.

Tree crowns extending to within 10 feet of any structure shall be pruned to maintain a minimum clearance of 10 feet.

Prune tree branches to a height of 6-10 feet from the ground or a third of the total height of the tree, whichever is less.

502.2 Site Signage

502.2.1 Marking of roads. *Approved* signs or other *approved* notices shall be provided and maintained for access roads and driveways to identify such roads and prohibit the obstruction thereof.

502.2.2 Marking of fire protection equipment. Fire protection equipment and fire hydrants shall be clearly identified in a manner *approved* by the *code official* to prevent obstruction.



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502.2.3 Address markers. Buildings shall have a permanently posted address, which shall be placed at each driveway entrance and be visible from both directions of travel along the road. In all cases, the address shall be posted at the beginning of construction and shall be maintained thereafter, and the address shall be visible and legible from the road on which the address is located in a manner *approved* by the *code official*.

502.3 Retaining Walls

502.3.1 Retaining Walls. Retaining walls shall be constructed with either *noncombustible* or ignition-resistant materials when any of the following conditions exist:

1. The retaining wall is within 8 feet of a structure regulated by this code or up to the property line when the property line is less than 8 feet away from the structure.
2. The retaining wall is integral to the support of a structure regulated by this code.
3. The retaining wall is integral to the egress from a structure regulated by this code to a public way, easement, or private road.

502.4 Fencing

502.4.1 Fencing. Fencing within 8 feet of a structure regulated by this code or up to the property line when the property line is less than 8 feet away from the structure shall be constructed with *noncombustible* or ignition-resistant materials.

Exception: Vinyl fencing. Vinyl fencing may be allowed.

SECTION 503 CLASS 2 REQUIREMENTS

503.1 General. Class 2 site and area requirements shall be in accordance with Sections 503.2 through 503.3.2 and include all requirements of Class 1 in Sections 502.1 through 502.4.

503.2 Structure Ignition Zone 2 (5-30 feet) Intermediate Zone

503.2.1 Objective. This zone is designed to give an approaching fire less fuel, which will help reduce its intensity as it gets nearer to structures.

503.2.2 Dead Materials. Within the *fuel modification* area, hazardous dead plant material must be removed from live vegetation.

503.2.3 Fuels Accumulation. Avoid large accumulations of surface fuels such as logs, branches, slash and combustible mulch.

503.2.4 Trees. *Tree crowns* extending to within 10 feet of any structure shall be pruned to maintain a minimum clearance of 10 feet.

Prune tree branches to a height of 6-10 feet from the ground or a third of the total height of the tree, whichever is less.



503.2.4.1 Tree Spacing. *Tree crowns* within this zone shall be spaced to prevent structure ignition and promote fuel discontinuity to limit fire spread.

503.2.5 Shrubs. Shrub groups within this zone shall be spaced to prevent structure ignition. Shrubs shall be at least 10 feet away from the edge of tree branches.

503.3 Structure Ignition Zone 3 (30-100 feet) Expanded Zone

503.3.1 Objective. This zone focuses on mitigation that keeps fire on the ground.

503.3.2 Tree Spacing. *Tree crowns* within this zone shall be spaced at a minimum of 6-10 feet.



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Appendix A: PERMITS

The provisions of this appendix apply only when adopted by the governing body in the final ordinance.

A101.1 General. Where not otherwise provided in the requirements of the *International Building Code* or *International Fire Code*, permits are required in accordance with Sections A101.2 through A101.9.

A101.2 Permits required. Unless otherwise exempted, buildings or structures regulated by this code shall not be erected, constructed, altered, repaired, moved, converted, changed, or changed in use or occupancy unless a separate permit for each building or structure has first been obtained from the *code official*.

For buildings or structures erected for temporary uses, see Section 105.

A101.3 Permit application. To obtain a permit, the applicant shall first file an application therefor in writing on a form furnished by the code enforcement agency for that purpose. Every such application shall:

1. Identify and describe the work, activity, operation, practice or function to be covered by the permit for which application is made.
2. Describe the land on which the proposed work, activity, operation, practice or function is to be done by legal description, street address or similar description that will readily identify and definitely locate the proposed building, work, activity, operation, practice or function.
3. Indicate the use or occupancy for which the proposed work, activity, operation, practice or function is intended.
4. Be accompanied by plans, diagrams, computation and specifications and other data as required in Appendix B.
5. State the valuation of any new building or structure or any addition, remodeling or alteration to an existing building.
6. Be signed by the applicant or the applicant's authorized agent.
7. Give such other data and information as required by the *code official*.

A101.3.1 Preliminary inspection. Before a permit is issued, the *code official* is authorized to inspect and approve the systems, equipment, buildings, devices, premises and spaces or areas to be used.

A101.3.2 Time limitation of application. An application for a permit for any proposed work shall be deemed to have been abandoned 180 days after the date of filing, unless such application has been pursued in good faith or a permit has been issued; except that



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the *code official* is authorized to grant one or more extensions of time for additional periods not exceeding 180 days each. The extension shall be requested in writing and justifiable cause demonstrated.

A101.4 Permit approval. Before a permit is issued, the *code official*, or an authorized representative, shall review and approve permitted uses, occupancies or structures. Where laws or regulations are enforceable by other agencies or departments, a joint approval shall be obtained from agencies or departments concerned.

A101.5 Permit issuance. The application, plans, specifications and other data filed by an applicant for a permit shall be reviewed by the *code official*. If the *code official* finds that the work described in an application for a permit and the plan, specifications and other data filed therewith conform to the requirements of this code, the *code official* is allowed to issue a permit to the applicant.

When the *code official* issues the permit, the *code official* shall endorse in writing or stamp the plans and specifications APPROVED. Such *approved* plans and specifications shall not be changed, modified or altered without authorization from the *code official*, and work regulated by this code shall be done in accordance with the *approved* plans.

A101.5.1 Refusal to issue a permit. Where the application or construction documents do not conform to the requirements of pertinent laws, the *code official* shall reject such application in writing, stating the reasons therefor.

A101.6 Validity of permit. The issuance or granting of a permit or approval of plans, specifications and computations shall not be construed to be a permit for, or an approval of, any violation of any of the provisions of this code or of any other ordinance of the jurisdiction. Permits presuming to give authority to violate or conceal the provisions of this code or other ordinances of the jurisdiction shall not be valid.

A101.7 Expiration. Every permit issued by the *code official* under the provisions of this code shall expire by limitation and become null and void if the building, use or work authorized by such permit is not commenced within 180 days from the date of such permit, or if the building, use or work authorized by such permit is suspended or abandoned at any time after the work is commenced for a period of 180 days.

Any permittee holding an unexpired permit is allowed to apply for an extension of the time within which work is allowed to commence under that permit where the permittee is unable to commence work within the time required by this section for good and satisfactory reasons. The *code official* is authorized to extend the time for action by the permittee for a period not exceeding 180 days on written request by the permittee showing that circumstances beyond the control of the permittee have prevented action from being taken. Permits shall not be extended more than once.



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A101.8 Retention of permits. Permits shall at all times be kept on the premises designated therein and shall at all times be subject to inspection by the *code official* or other authorized representative.

A101.9 Revocation of permits. Permits issued under this code can be suspended or revoked where it is determined by the *code official* that:

1. It is used by a person other than the person to whom the permit was issued.
2. It is used for a location other than that for which the permit was issued.
3. Any of the conditions or limitations set forth in the permit have been violated.
4. The permittee fails, refuses or neglects to comply with any order or notice duly served on him or her under the provisions of this code within the time provided therein.
5. There has been any false statement or misrepresentation as to material fact in the application or plans on which the permit or application was made.
6. The permit is issued in error or in violation of any other ordinance, regulations or provisions of this code.

The *code official* is allowed to, in writing, suspend or revoke a permit issued under the provisions of this code whenever the permit is issued in error or on the basis of incorrect information supplied, or in violation of any ordinance or regulation or any of the provisions of this code.



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Appendix B: CONSTRUCTION DOCUMENTS

The provisions of this appendix apply only when adopted by the governing body in the final ordinance.

B101.1 General. Plans, engineering calculations, diagrams and other data shall be submitted in the format as required by the jurisdiction. The construction documents shall be prepared and submitted where required by the statutes of the jurisdiction in which the project is to be constructed. Where special conditions exist, the *code official* is authorized to require additional documentation.

Exception: Submission of plans, calculations, construction inspection requirements and other data, if it is found that the nature of the work applied for is such that reviewing of plans is not necessary to obtain compliance with this code.

B101.2 Information on plans and specifications. Plans and specifications shall be drawn to scale on substantial paper or cloth and shall be of sufficient clarity to indicate the location, nature and extent of the work proposed, and show in detail that it will conform to the provisions of this code and relevant laws, ordinances, rules and regulations.

B101.3 Site plan. In addition to the requirements for plans in the *International Building Code*, site plans shall include topography, landscape and vegetation details and locations of structures or building envelopes. The *code official* is authorized to waive or modify the requirement for a site plan where the application for permit is for alteration or repair or where otherwise warranted. Identify the *fire intensity classification*.

B101.3.1 Defensible Space Site Plans. Defensible space site plans shall be prepared and submitted to the *code official* for review and approval as part of the site plans required for a permit. The *code official* is authorized to waive or modify the requirement for a defensible space site plan where the application for permit is for alteration or repair or where otherwise warranted.

B101.5 Other data and substantiation. Where required by the *code official*, the plans and specifications shall include classification of fuel loading, fuel model light, medium or heavy, and substantiating data to verify classification of fire-resistive vegetation.

B101.6 Retention of plans. One set of *approved* plans, specifications and computations shall be retained by the *code official* for a period of not less than 180 days from date of completion of the permitted work or as required by state or local laws.

B101.7 Examination of documents. The *code official* shall examine or cause to be examined the accompanying construction documents and shall ascertain by such examinations whether the construction indicated and described is in accordance with the requirements of this code and other pertinent laws or ordinances.



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B101.8 Amended construction documents. Work shall be installed in accordance with the *approved* construction documents, and changes made during construction that are not in compliance with the *approved* documents shall be resubmitted for approval as an amended set of construction documents.

B101.9 Previous approvals. This code shall not require changes in the construction documents, construction or designated occupancy of a structure for which a lawful permit has been heretofore issued or otherwise lawfully authorized, and the construction of which has been pursued in good faith within 180 days after the effective date of this code and has not been abandoned.

B101.10 Phased approval. The *code official* is authorized to issue a permit for the construction of foundations or any other part of a building or structure before the construction documents for the whole building or structure have been submitted, provided that adequate information and detailed statements have been filed complying with pertinent requirements of this code. The holder of such permit for the foundation or other parts of a building or structure shall proceed at the holder's own risk with the building operation and without assurance that a permit for the entire structure will be granted.



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Appendix C: INSPECTION AND ENFORCEMENT

The provisions of this appendix apply only when adopted by the governing body in the final ordinance.

C101.1 Inspection. Inspections shall be in accordance with Sections C101.1.1 through C101.1.4.3.

C101.1.1 General. Construction or work for which a permit is required by this code shall be subject to inspection by the *code official* and such construction or work shall remain visible and able to be accessed for inspection purposes until *approved* by the *code official*.

It shall be the duty of the permit applicant to cause the work to remain visible and able to be accessed for inspection purposes. Neither the *code official* nor the jurisdiction shall be liable for expense entailed in the removal or replacement of any material required to allow inspection.

Approval as a result of an inspection shall not be construed to be an approval of a violation of the provisions of this code or of other ordinances of the jurisdiction. Inspections presuming to give authority to violate or cancel the provisions of this code or of other ordinances of the jurisdiction shall not be valid.

Where required by the *code official*, a survey of the lot shall be provided to verify that the mitigation features are provided and the building or structure is located in accordance with the *approved* plans.

C101.1.2 Authority to inspect. The *code official* shall inspect, as often as necessary, buildings and premises, including such other hazards or appliances designated by the *code official* for the purpose of ascertaining and causing to be corrected any conditions that could reasonably be expected to cause fire or contribute to its spread, or any violation of the purpose of this code and of any other law or standard affecting fire safety.

C101.1.2.1 Approved inspection agencies. The *code official* is authorized to accept reports of approved inspection agencies, provided that such agencies satisfy the requirements as to qualifications and reliability.

C101.1.2.2 Inspection requests. It shall be the duty of the holder of the permit or their duly authorized agent to notify the *code official* when work is ready for inspection. It shall be the duty of the permit holder to provide access to and means for inspections of such work that are required by this code.

C101.1.2.3 Approval required. Work shall not be done beyond the point indicated in each successive inspection without first obtaining the approval of the *code official*. The *code official*, upon notification, shall make the requested inspections and shall



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either indicate the portion of the construction that is satisfactory as completed, or notify the permit holder or his or her agent wherein the same fails to comply with this code. Any portions that do not comply shall be corrected and such portion shall not be covered or concealed until authorized by the *code official*.

C101.1.3 Reinspections. To determine compliance with this code, the *code official* can cause a structure to be reinspected. A fee can be assessed for each inspection or reinspection where work for which inspection is called is not complete or where corrections called for are not made.

Reinspection fees can be assessed where the *approved* plans are not readily available to the inspector, for failure to provide access on the date for which inspection is requested or for deviating from plans requiring the approval of the *code official*.

To obtain a reinspection, the applicant shall pay the reinspection fee as set forth in the fee schedule adopted by the jurisdiction. Where reinspection fees have been assessed, additional inspection of the work will not be performed until the required fees have been paid.

C101.1.4 Testing. Installations shall be tested as required in this code and in accordance with Sections C101.1.4.1 through C101.1.4.3. Tests shall be made by the permit holder or authorized agent and observed by the *code official*.

C101.1.4.1 New, altered, extended or repaired installations. New installations and parts of existing installations that have been altered, extended, renovated or repaired, shall be tested as prescribed herein to disclose defects.

C101.1.4.2 Apparatus, instruments, material and labor for tests. Apparatus, instruments, material and labor required for testing an installation or part thereof shall be furnished by the permit holder or authorized agent.

C101.1.4.3 Reinspection and testing. Where any work or installation does not pass an initial test or inspection, the necessary corrections shall be made so as to achieve compliance with this code. The work or installation shall then be resubmitted to the *code official* for inspection and testing.

C101.2 Enforcement. Enforcement shall be in accordance with Sections C101.2.1 and C101.2.2.

C101.2.1 Authorization to issue corrective orders and notices. Where the *code official* finds any building or premises that are in violation of this code, the *code official* is authorized to issue corrective orders and notices.

C101.2.2 Service of orders and notices. Orders and notices authorized or required by this code shall be given or served on the owner, the owner's authorized agent, operator, occupant or other person responsible for the condition or violation either by verbal notification, personal service, or delivering the same to, and leaving it with, a person of suitable age and discretion on the premises; or, if such person is not found on the



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premises, by affixing a copy thereof in a conspicuous place on the door to the entrance of said premises and by mailing a copy thereof to such person by registered or certified mail to the person's last known address.

Orders or notices that are given verbally shall be confirmed by service in writing as herein provided.

C101.3 Compliance with orders and notices. Compliance with orders and notices shall be in accordance with Sections C101.3.1 through C101.3.8.

C101.3.1 General compliance. Orders and notices issued or served as provided by this code shall be complied with by the owner, the owner's authorized agent, operator, occupant or other person responsible for the condition or violation to which the corrective order or notice pertains.

If the building or premises is not occupied, then such corrective orders or notices shall be complied with by the owner or the owner's authorized agent.

C101.3.2 Compliance with tags. building or premises shall not be used when in violation of this code as noted on a tag affixed in accordance with Section C101.3.1.

C101.3.3 Removal and destruction of signs and tags. A sign or tag posted or affixed by the *code official* shall not be mutilated, destroyed or removed without authorization by the *code official*.

C101.3.4 Citations. Persons operating or maintaining an occupancy or premises subject to this code who allow a hazard to exist or fail to take immediate action to abate a hazard on such occupancy, premises or vehicle when ordered or notified to do so by the *code official* shall be guilty of a misdemeanor.

C101.3.5 Unsafe conditions. Buildings, structures or premises that constitute a fire hazard or are otherwise dangerous to human life, or that in relation to existing use constitute a hazard to safety or health or public welfare, by reason of inadequate maintenance, dilapidation, obsolescence, fire hazard, disaster damage or abandonment as specified in this code or any other ordinance, are unsafe conditions. Unsafe buildings or structures shall not be used. Unsafe buildings are hereby declared to be public nuisances and shall be abated by repair, rehabilitation, demolition or removal, pursuant to applicable state and local laws and codes.

C101.3.5.1 Record. The *code official* shall cause a report to be filed on an unsafe condition. The report shall state the occupancy of the structure and the nature of the unsafe condition.

C101.3.5.2 Notice. Where an unsafe condition is found, the *code official* shall serve on the owner, owner's authorized agent or person in control of the building, structure or premises, a written notice that describes the condition deemed unsafe and specifies the required repairs or improvements to be made to abate the unsafe condition, or



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requires the unsafe structure to be demolished. Such notice shall require the person thus notified, or their designee, to declare to the *code official* within a stipulated time, acceptance or rejection of the terms of the order.

C101.3.5.2.1 Method of service. Such notice shall be deemed properly served where a copy thereof is served by one of the following methods:

1. Delivered to the owner or the owner’s authorized agent personally.
2. Sent by certified or registered mail addressed to the owner or the owner’s authorized agent at the last known address with a return receipt requested.
3. Delivered in any other manner as prescribed by local law.

Where the certified or registered letter is returned showing that the letter was not delivered, a copy thereof shall be posted in a conspicuous place in or about the structure affected by such notice. Service of such notice in the foregoing manner on the owner’s authorized agent or on the person responsible for the structure shall constitute service of notice on the owner.

C101.3.5.3 Placarding. Upon failure of the owner, the owner’s authorized agent or the person responsible to comply with the notice provisions within the time given, the *code official* shall post on the premises or on defective equipment a placard bearing the word “UNSAFE” and a statement of the penalties provided for occupying the premises, operating the equipment or removing the placard.

C101.3.5.3.1 Placard removal. The *code official* shall remove the unsafe condition placard whenever the defect or defects on which the unsafe condition and placarding action were based have been eliminated. Any person who defaces or removes an unsafe condition placard without the approval of the *code official* shall be subject to the penalties provided by this code.

C101.3.5.4 Abatement. The owner, the owner’s authorized agent, operator or occupant of a building, structure or premises deemed unsafe by the *code official* shall abate, correct or cause to be abated or corrected such unsafe conditions either by repair, rehabilitation, demolition or other *approved* corrective action.

C101.3.5.5 Summary abatement. Where conditions exist that are deemed hazardous to life and property, the *code official* is authorized to abate or correct summarily such hazardous conditions that are in violation of this code.

C101.3.5.6 Evacuation. The *code official* shall be authorized to order the immediate evacuation of any occupied building, structure or premises deemed unsafe where such hazardous conditions exist that present imminent danger to the occupants. Persons so notified shall immediately leave the structure or premises and shall not enter or reenter until authorized to do so by the *code official*.



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C101.3.6 Prosecution of violation. If the notice of violation is not complied with promptly, the *code official* is authorized to request the legal counsel of the jurisdiction to institute the appropriate proceeding at law or in equity to restrain, correct or abate such violation, or to require the removal or termination of the unlawful occupancy of the building or structure in violation of the provisions of this code or of the order or direction made pursuant thereto.

C101.3.7 Violation penalties. An AHJ has the authority to establish fees.

C101.3.8 Abatement of violation. In addition to the imposition of the penalties herein described, the *code official* is authorized to institute appropriate action to prevent unlawful construction or to restrain, correct or abate a violation; or to prevent illegal occupancy of a structure or premises; or to stop an illegal act, conduct of business or occupancy of a structure on or about any premises.



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AGENDA BRIEF

MEETING: Town Council Meeting

FROM: David Harris

PROJECT: Executive Session per C.R.S.24-6-402(4)(b): for the purpose of a conference with the Town's legal counsel regarding specific legal questions pertaining to the September 10, 2025, Intergovernmental Agreement between the Town and Archuleta County regarding the Tourism Advisory Board

ACTION: Discussion and Action

PURPOSE/BACKGROUND:

Conference with the Town's legal counsel regarding specific legal questions pertaining to the September 10, 2025, Intergovernmental Agreement between the Town and Archuleta County regarding the Tourism Advisory Board.



AGENDA BRIEF

MEETING: Town Council Meeting

FROM: David Harris

PROJECT: Executive Session per C.R.S. 24-6-402(4)(a): discussion concerning the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest related to Project 102

ACTION: Discussion and Action

PURPOSE/BACKGROUND:

Discussion concerning the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest related to Project 102



AGENDA BRIEF

MEETING: Town Council Meeting

FROM: David Harris

PROJECT: Council may act in regular session on item(s) discussed in Executive Session

ACTION: Discussion and Action

PURPOSE/BACKGROUND:

To act on executive session item(s)