



Town Hall 551 Hot Springs Blvd
Pagosa Springs, CO 81147

AGENDA

Town Council Meeting
Tuesday, July 15, 2025 @ 5:00 PM

1. REMOTE PARTICIPATION

A Zoom link is made available, however, the Town does not and cannot guarantee internet service or online broadcasting. Remote attendance is at the risk of the attendee as the public meeting will continue in person regardless of the Town's broadcast capability.

Join Zoom Meeting By Computer - <https://zoom.us/j/83034555923>

Dial by Phone - 1-669-900-6833 US - Meeting ID: 830 3455 5923

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 July 1, 2025 Meeting Minutes

[Town Council - 01 Jul 2025 - Minutes - Pdf](#)

2. June Financial Statement and Payments

[Agenda Brief - June Financial Statement and Payments - Pdf](#)

3. Quarterly Investment Report

[Agenda Brief - Quarterly Investments Report - Pdf](#)

4. Resolution 2025-13, Appointing Stuart Scull to the Pagosa Springs Area Tourism Board

[Agenda Brief - Resolution 2025-13, Appointing Stuart Scull to the Pagosa Springs Area Tourism Board - Pdf](#)

VII. REPORTS TO COUNCIL

1. Sales Tax Brief

Sales Tax Report - May 2025

[Agenda Brief - Sales Tax Report - May 2025 - Pdf](#)

2. Other Department Reports

Administration Report

[Agenda Brief - Administration - Pdf](#)

Development Department Report

[Agenda Brief - Development Department Report - Pdf](#)

Lodgers Tax Report

[Agenda Brief - Lodgers Tax Report - Pdf](#)

Municipal Court Report

[Agenda Brief - Municipal Court Department Report - Pdf](#)

Parks and Recreation Report

[Agenda Brief - Parks and Recreation Department Monthly Report - Pdf](#)

Police Department Report

[Agenda Brief Police Department Head Report - Pdf](#)

Public Works Department Brief

[Agenda Brief - Public Works Department Brief - Pdf](#)

VIII. PRESENTATION

1. 2024 Audit Presentation

[Agenda Brief - 2024 Audit Presentation - Pdf](#)

2. "Saving our Sewers" working group update

IX. NEW BUSINESS

1. Lions Pride Ice Cream Trike Permit to Use Town-owned spaces

[Agenda Brief - Lions Pride Ice Cream Trike Permit to Use Town-owned spaces - Pdf](#)

2. Pagosa Zip Trips Permit to Use Town-owned spaces

[Agenda Brief - Pagosa Zip Trips Permit to Use Town-owned spaces - Pdf](#)

3. Skyrocket Park Grant Opportunity

[Agenda Brief - Skyrocket Park Grant Opportunity - Pdf](#)

4. A Public Hearing and Consideration of Ordinance 1013, An Emergency Ordinance of the Town of Pagosa Springs to Not Renew Existing Refuse Collection Franchise Agreements

[Agenda Brief - A Public Hearing and Consideration of Ordinance 1013, An Emergency Ordinance of the Town of Pagosa Springs to Not Renew Existing Refuse Collection Franchise Agreements - Pdf](#)

X. PUBLIC COMMENT

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

XII. EXECUTIVE SESSION

1. Executive session pursuant to C.R.S. 24-6-402(4)(a), Concerning the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest near or around Hot Springs Blvd.
2. Executive session pursuant to C.R.S. 24-6-402(4)(e), Determining positions relative to matters that may be subject to negotiations, developing a strategy for negotiations, and instructing negotiations regarding the pre-development agreement between the Town and Servitas, LLC.

XIII. UPCOMING COUNCIL MEETINGS

- July 17, 2025: Regular Council Work Session
- July 28, 2025: Joint Town-County Board Meeting
- August 5, 2025: Regular Council Meeting
- August 19, 2025: Regular Council Meeting
- August 25, 2025: Joint Town-County Board Meeting
- September 4, 2025: Regular Council Meeting

XIV. ADJOURNMENT

Shari Pierce
Mayor

*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*



Town Hall 551 Hot Springs Blvd
Pagosa Springs, CO 81147

MINUTES

Town Council Meeting
July 1, 2025 @ 5:00 PM

A regular meeting of the Pagosa Town Council was called to order on July 1, 2025, 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 Martinez, and Council Member Williams

COUNCIL ABSENT: Council Member Lindner

I. CALL MEETING TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE

IV. DISCLOSURES AND/OR CONFLICT OF INTEREST – None

V. PUBLIC COMMENT – None

VI. CONSENT AGENDA

1. Approval of the June 17, 2025 Meeting Minutes

Council Member deGraaf moved to approve the consent agenda, Council Member Williams seconded.

Carried.

VII. NEW BUSINESS

1. Pagosa Springs Town Hall Renovations

Staff provided an update on the Town Hall renovations, the scope of work, which primarily includes the administrative offices, security access upgrades, and an optional alternate bid item for modifications to the Police Department. The budgeted amount of \$142,775 included architect fees, remodel, and window improvements. The bids came back at \$140,753 for architect fees and remodel. The window improvements will add \$35,000 to the budget.

Council Member Bergon moved to award Synergy Builders the renovation project utilizing Echo IT and Architect plans for \$140,753.14, Council Member DeGuise seconded.

Carried.

VIII. PUBLIC COMMENT – None

IX. MAYOR, COUNCIL, TOWN MANAGER COMMENTS/UPCOMING AGENDA ITEMS – Council Member Williams asked what progress was made on the URA discussion. The Town Manager said the URA is on the list. The fireworks are moving forward for the 4th of July.

Mr. Urbanczyk has agreed to allow the Town to use the parking area next to the downtown courthouse. Mayor Pierce said the staff worked very hard to get the parking area agreement set with Mr. Urbanczyk.

X. EXECUTIVE SESSION

1. Executive session pursuant to C.R.S. 24-6-402(4)(d), concerning details of security arrangements or

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July 1, 2025

investigations regarding potential Town Hall Remodel

Council Member Bergon moved to enter executive session pursuant to C.R.S. 24-6-402(4)(d), concerning details of security arrangements or investigation regarding potential Town Hall remodel, Council Member deGraaf seconded.

Carried.

Town Council entered executive session at 5:26 pm. Mayor Pierce called the meeting back into regular session at 6:03 pm.

XI. UPCOMING COUNCIL MEETINGS – July 15, 2025: Regular Council Meeting

July 17, 2025: Work Session Town Council

July 28, 2025: Joint Town-County Board Meeting

August 5, 2025: Regular Council Meeting

August 19, 2025: Regular Council Meeting

August 25, 2025: Joint Town-County Board Meeting

XII. ADJOURNMENT – Mayor Pierce adjourned the meeting at 6:05 pm.

**Shari Pierce
Mayor**



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: April Hessman, Town Clerk

PROJECT: June Financial Statement and Payments

ACTION: Council information

PURPOSE/BACKGROUND:

Staff provides Town Council monthly financial information including the payments made each month. The attachments represent June's financial statement to date with actual expenditures in comparison to the 2025 budget as well as the payments made during June.

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:

[June 2025 Payments](#)

[June 2025 Financial Stmt](#)

RECOMMENDATIONS:

Council information only

TOWN OF PAGOSA SPRINGS

Town Council-Expenditure Report
Check issue dates: 6/1/2025 - 6/30/2025

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Report Criteria:
Detail report type printed

Invoice Number	Invoice Date	Description	Invoice Amount	Check Amount	Check Number	Check Issue Date
4 Corners Trailers Inc						
32249	05/14/2025	SANIT-For Unit #317/Dump Trailer-Wireless Control, Stake D-Rings f	256.99	256.99	61225128	06/12/2025
32441	06/13/2025	F&F-Unit #141: Purchase/Installation of New Flatbed Back Up Came	208.00	208.00	62625116	06/26/2025
Total 4 Corners Trailers Inc:			464.99	464.99		
A TO Z RECREATION LLC						
4161	06/26/2025	Parks-EWF mulch	4,999.00	4,999.00	62625112	06/26/2025
Total A TO Z RECREATION LLC:			4,999.00	4,999.00		
AAF INTERNATIONAL						
92146665	05/13/2025	F&F-CC: Perfect Pleat Shade Blinds	376.83	376.83	2085	06/12/2025
92146665	05/13/2025	F&F-T.H.-Perfect Pleat Shade Blinds	376.82	376.82	2085	06/12/2025
Total AAF INTERNATIONAL:			753.65	753.65		
ADVANCE AUTO PARTS						
15238-304806	06/05/2025	Parks-Hydraulic fluid	69.85	69.85	2092	06/12/2025
15238-305343	06/12/2025	Parks-10W30 Oil (1) & WW Fluid (3)	19.36	19.36	2110	06/26/2025
15238-305343	06/12/2025	Parks-Cleaning Wipes	6.14	6.14	2110	06/26/2025
15238-305942	06/19/2025	F&F- Unit #111: Battery 4 Yr Warranty	190.83	190.83	2110	06/26/2025
15238-305946	06/19/2025	F&F-CREDIT: Unit #111 Core Battery Return	22.00-	22.00-	2110	06/26/2025
5511339	03/12/2025	F&F- CREDIT: Key Fob Battery	7.79-	7.79-	2110	06/26/2025
Total ADVANCE AUTO PARTS:			256.39	256.39		
ADVANCED INFOSYSTEMS INC						
16766	06/10/2025	SANIT.-SEWER BILL PRINTING	255.85	255.85	61225113	06/12/2025
Total ADVANCED INFOSYSTEMS INC:			255.85	255.85		
AFLAC						
045590	05/12/2025	HR-Employee Paid Premiums May	474.40	474.40	6122502	06/12/2025
352415	06/11/2025	HR-EE Paid Premium June	405.76	405.76	6262501	06/26/2025
Total AFLAC:			880.16	880.16		
ALPINE PORTABLE TOILETS LLC						
11731	06/17/2025	Parks-Toilet rental pickleball court 6/22-7/22	280.00	280.00	2105	06/26/2025
11733	06/19/2025	Rec.-Toilet rental for ComFest	350.00	350.00	2105	06/26/2025
1252	05/29/2025	Rec.-Toilet rental for baseball fields	590.00	590.00	2073	06/12/2025
Total ALPINE PORTABLE TOILETS LLC:			1,220.00	1,220.00		
AMAZON CAPITAL SERVICES						
11KR-9M4N-Q1MR	05/28/2025	HR-WINDOW PUNCHES (SAFTEY) (12)	62.64	62.64	61225126	06/12/2025
11KR-9M4N-Q1MR	05/28/2025	F&F-FIRE TABLETS & CASES (2)	314.46	314.46	61225126	06/12/2025
14J9-JTN6-PVQ1	06/09/2025	Rec.-Youth Dimple Baseballs (36) & Hats for Jersey (156)	479.33	479.33	62625115	06/26/2025
14M7-HGK6-PRLX	06/01/2025	F&F-Unit #142: Front/Rear Mud Guards, Adjustable Height Ladder R	303.94	303.94	61225126	06/12/2025
14M7-HGK6-PRLX	06/01/2025	F&F-Portable Car Jump Starter/Maintainer	299.99	299.99	61225126	06/12/2025
14M7-HGK6-PRLX	06/01/2025	F&F-Unit #132:Canvas Fitted Bucket Seat Cover(2)	132.17	132.17	61225126	06/12/2025
14M7-HGK6-PRLX	06/01/2025	F&F-Unit #142:Canvas Fitted Bucket Seat Cover(2), Rubber Bed Ma	614.26	614.26	61225126	06/12/2025
14M7-HGK6-PRLX	06/01/2025	F&F-CC:High Pressure Shower Head/Slide Bar Combo, Thermostat	191.87	191.87	61225126	06/12/2025
14M7-HGK6-PRLX	06/01/2025	PW-TS:First Aid Splinter Remover 6PK, Latex Free Woven Bandage	28.26	28.26	61225126	06/12/2025
14M7-HGK6-PRLX	06/01/2025	F&F-Mud Mixer 18V Cordless	185.80	185.80	61225126	06/12/2025
14M7-HGK6-PRLX	06/01/2025	F&F-16" Rivet Nut Tool, Short Tie Down Straps 4PK, Short Lashing	135.32	135.32	61225126	06/12/2025
16PN-9NRW-MQTW	06/01/2025	STREETS-Floor Flange(6)	214.50	214.50	61225126	06/12/2025

TOWN OF PAGOSA SPRINGS

Town Council-Expenditure Report
Check issue dates: 6/1/2025 - 6/30/2025

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Invoice Number	Invoice Date	Description	Invoice Amount	Check Amount	Check Number	Check Issue Date
16PN-9NRW-MQTW	06/01/2025	STREETS-8" BLK Steel Nipple Pipe Fitting, 14" 66T Mild Steel Saw	241.55	241.55	61225126	06/12/2025
16PN-9NRW-MQTW	06/01/2025	STREETS-Cementary:Surface Pro 13" Touchscreen 2-in-1 Laptop, C	881.30	881.30	61225126	06/12/2025
16PN-9NRW-MQTW	06/01/2025	STREETS-1/2"X4-1/4" Wedge Anchor Zinc Plated Box of 24	33.49	33.49	61225126	06/12/2025
197T-JQDC-KXCR	06/01/2025	STREETS-Ultimate Touch Free Vehicle Wash Foam Cannon Kit	279.00	279.00	61225126	06/12/2025
1FGJ-FTVH-17V1	06/10/2025	ADMIN.-PRINTER INK CARTRIDGES	81.19	81.19	61225126	06/12/2025
1JH7-MVN9-NQCK	06/01/2025	SANIT-PS1: 2 Additional Security Cameras -2PK Outdoor Camera W	129.99	129.99	61225126	06/12/2025
1JH7-MVN9-NQCK	06/01/2025	SANIT-PS2: 2 Additional Security Cameras -2PK Outdoor Camera W	129.99	129.99	61225126	06/12/2025
1XVH-FT7G-N7FP	06/01/2025	STREETS-N95 Respirator Cool Flow Valve 10PK(2), Safety Glasses	415.08	415.08	61225126	06/12/2025
1XVH-FT7G-N7FP	06/01/2025	STREETS-50 SPF Sunscreen 100PK, Safety Vest 2PK(2), Work Glo	264.56	264.56	61225126	06/12/2025
1YP7-NCV7-9RNN	06/02/2025	ADMIN.-PATRIOTIC BUNTINGS (60)	395.88	395.88	61225126	06/12/2025
1YYK-7Y3Q-M4TM	06/01/2025	STREETS-Wire Groove Clamps (8)	42.64	42.64	61225126	06/12/2025
Total AMAZON CAPITAL SERVICES:			5,857.21	5,857.21		
ARCHULETA COUNTY EDUCATION CENTER						
033538	06/10/2025	TC-ECE 1/2 2025 AWARD	11,895.75	11,895.75	61225139	06/12/2025
Total ARCHULETA COUNTY EDUCATION CENTER:			11,895.75	11,895.75		
ARCHULETA COUNTY FINANCE DEPARTMENT						
202505	06/03/2025	Courts-Inmate Processing May 2025	155.00	155.00	61225123	06/12/2025
Total ARCHULETA COUNTY FINANCE DEPARTMENT:			155.00	155.00		
ARCHULETA COUNTY SCHOLARSHIP-IN-ESCROW						
6-4-25	06/04/2025	AIM HIGHER SCHOLARSHIP	2,500.00	2,500.00	2090	06/12/2025
Total ARCHULETA COUNTY SCHOLARSHIP-IN-ESCROW:			2,500.00	2,500.00		
ARCHULETA COUNTY TREASURER						
061025	06/09/2025	Admin-April Aviation Tax (Gen)	353.25	353.25	61225103	06/12/2025
061025	06/09/2025	Admin-April Aviation Tax (Cap)	353.25	353.25	61225103	06/12/2025
Total ARCHULETA COUNTY TREASURER:			706.50	706.50		
AT&T MOBILITY						
287296307139 0525-	05/20/2025	PD-Cellphone Bill for May	1,102.55	1,102.55	2093	06/12/2025
287298047432 05282025	05/20/2025	SANIT-Employee Cellphones	137.21	137.21	2093	06/12/2025
287298047432 05282025	05/20/2025	PW-Director Cellphone	66.11	66.11	2093	06/12/2025
287298047432 05282025	05/20/2025	STREETS-Employee Cellphones & iPads	169.23	169.23	2093	06/12/2025
Total AT&T MOBILITY:			1,475.10	1,475.10		
BANK OF SAN JUANS VISA						
6-1-25	06/17/2025	Rec.-Walmart T-ball balls, Tennis Balls and hoops	247.82	247.82	6052501	06/05/2025
6-1-25	06/17/2025	Parks-Northern Tool Honda 2" Water Pump & Water Reel	848.99	848.99	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Amazon Softball Batting Cage Mat 12x6	239.99	239.99	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Amazon Events Cornhole Bean Bags (24)	65.73	65.73	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Amazon Events sandbags for tent (3)	68.36	68.36	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Amazon Flag football belts (20)	51.28	51.28	6052501	06/05/2025
6-1-25	06/17/2025	Parks-Amazon Dewalt PEX Expander Tool	430.23	430.23	6052501	06/05/2025
6-1-25	06/17/2025	Parks-Northern Tool water tank supplies	839.98	839.98	6052501	06/05/2025
6-1-25	06/17/2025	Parks-Amazon Tree Watering Bags (24)	257.98	257.98	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-All Sports Uniforms T-ball uniforms (18)	449.82	449.82	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Walmart Turf Tank Supplies	38.62	38.62	6052501	06/05/2025
6-1-25	06/17/2025	Parks-NRPA Conference Nick Printz	745.00	745.00	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Amazon Events Tent 10x10 With Side Walls	119.56	119.56	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-All Sports Uniforms T-ball Uniforms (16)	244.91	244.91	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Walmart flag Football End of Season Ice Cream & Gatorade	53.24	53.24	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Amazon Art Hooks for Community Center (40)	58.82	58.82	6052501	06/05/2025
6-1-25	06/17/2025	Rec.-Amazon Art Hooks Refund	58.82-	58.82-	6052501	06/05/2025

TOWN OF PAGOSA SPRINGS

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Invoice Number	Invoice Date	Description	Invoice Amount	Check Amount	Check Number	Check Issue Date
6-1-25	06/17/2025	Parks-Tree Top Products Benches (4) For Main Street Grant	3,228.76	3,228.76	6052501	06/05/2025
6-1-25	06/17/2025	Parks-Tree Top Products Benches (2)	1,614.40	1,614.40	6052501	06/05/2025
6-1-255-CC TOWN MANA	06/01/2025	Manager-Colorado Hotel CCCMA conference	420.00	420.00	6052501	06/05/2025
6-1-255-CC TOWN MANA	06/01/2025	Manager-Kips lunch fire code meeting	36.82	36.82	6052501	06/05/2025
6-1-255-CC TOWN MANA	06/01/2025	Manager-Kips lunch fire code meeting	47.64	47.64	6052501	06/05/2025
6-1-255-CC TOWN MANA	06/01/2025	Manager-Root House sewer communications meeting	6.67	6.67	6052501	06/05/2025
6-1-255-CC TOWN MANA	06/01/2025	Admin-Amazon gavel for mayor	14.18	14.18	6052501	06/05/2025
6-1-25-CC ADMIN SERVIC	06/01/2025	HR-Help Wanted Ad Facebook-PD	95.00	95.00	6052501	06/05/2025
6-1-25-CC ADMIN SERVIC	06/01/2025	PD-Help Wanted Ad Indeed-Officer	455.00	455.00	6052501	06/05/2025
6-1-25-CC ADMIN SERVIC	06/01/2025	HR-Quarterly Safety Training Lunch	88.32	88.32	6052501	06/05/2025
6-1-25-CC ADMIN SERVIC	06/01/2025	Proj.-Business Cards & Name Badge-Rickert	59.28	59.28	6052501	06/05/2025
6-1-25-CC BUILDING DIVI	05/28/2025	Bldg.-Inspectors ICC certificate renewal fee (Braun)	125.00	125.00	6052501	06/05/2025
6-1-25-CC BUILDING DIVI	05/28/2025	Bldg.-Inspectors ICC reinstatement fee (Braun)	190.00	190.00	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Rec.-Colorado Fingerprinting KIDS Camp fingerprinting	87.44	87.44	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Rec.-Walmart Kids Camp snack/food	729.86	729.86	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Rec.-Cutezee Kids Camp staff shirts (42)	903.00	903.00	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	HR-Team Building bird seed exercise	38.70	38.70	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Rec.-Epic Sports Youth baseball equipment Helmets (42), Catcher's	1,726.96	1,726.96	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Rec.-NRPA training registration Sept 16-18 (Lewis)	745.00	745.00	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Rec.-American Airlines/Expedia NRPA flight transportation (Gadoms)	575.03	575.03	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Parks-American Airlines/Expedia NRPA flight transportation (Printz)	575.04	575.04	6052501	06/05/2025
6-1-25-CC COMMUNITY C	06/01/2025	Parks-NRPA training registration Sept 16-18 Nick Printz	745.00	745.00	6052501	06/05/2025
6-1-25-CC COURTS	05/28/2025	Courts-Fuel for Town travel vehicle	40.99	40.99	6052501	06/05/2025
6-1-25-CC COURTS	05/28/2025	Courts-Car wash and parking expense for Town travel vehicle	64.00	64.00	6052501	06/05/2025
6-1-25-CC COURTS	05/28/2025	Courts-Lodging for CMJA training (5 Rooms) (\$220 Deposit x5 paid	2,200.00	2,200.00	6052501	06/05/2025
6-1-25-CC COURTS	05/28/2025	Courts-Registration (3) for CAMCA training	681.00	681.00	6052501	06/05/2025
6-1-25-CC COURTS	05/28/2025	Courts-Lunch for Juvenile Assessment Board	129.18	129.18	6052501	06/05/2025
6-1-25-CC PARKS	06/01/2025	Parks-Stringer head cover replacement	41.99	41.99	6052501	06/05/2025
6-1-25-CC PARKS	06/01/2025	Parks-Water Pump for Water Tank	284.36	284.36	6052501	06/05/2025
6-1-25-CC PARKS	06/01/2025	Parks-PPE Rain Jacket (1) Gloves (1)	67.29	67.29	6052501	06/05/2025
6-1-25-CC PLANNING	06/01/2025	Plng.- USPS Certified Mail	9.68	9.68	6052501	06/05/2025
6-1-25-CC PLANNING	06/01/2025	Plng.- USPS Certified Mail	9.68	9.68	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-USPS Postage	1.15	1.15	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-USPS Postage	81.41	81.41	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-Amazon Engraved Uniform Name Plate	19.95	19.95	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-TLO Transunion Law Enforcement Monthly Search Engine Subs	75.00	75.00	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-Serious Texas BBQ Durango, CO Meal with Tip during Juvenile T	41.14	41.14	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-Serious Texas BBQ Durango, CO Meal during Juvenile Transport	28.62	28.62	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-Ponderosa Lumber Staple Gun, Staples and Furring Strip	114.04	114.04	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-USPS Postage	38.72	38.72	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-City Market Coffee Drinks Hosting Training Event	64.14	64.14	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-City Market Food Hosting Training Event	42.58	42.58	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-City Market Coffee Drinks Hosting Training Event	21.38	21.38	6052501	06/05/2025
6-1-25-CC POLICE EXPE	05/28/2025	PD-City Market Food Hosting Training Event	17.66	17.66	6052501	06/05/2025
6-1-25-CC POLICE TRAVE	05/28/2025	PD-RB Food Gas-Fuel Town Car Henderson, CO S. Carter	49.80	49.80	6052501	06/05/2025
6-1-25-CC POLICE TRAVE	05/28/2025	PD-Exxon South Park Market-Windshield Washer Fluid Town Car Fa	6.09	6.09	6052501	06/05/2025
6-1-25-CC POLICE TRAVE	05/28/2025	PD-Speedway-Fuel Town Car Pagosa Springs, CO S. Carter	48.67	48.67	6052501	06/05/2025
6-1-25-CC POLICE TRAVE	05/28/2025	PD-Fairfield Inn & Suites-Lodging Brighton, CO S. Carter	417.00	417.00	6052501	06/05/2025
6-1-25-CC PW ADMIN	06/01/2025	PW Admin-Snacks/Soda For Town Shop	118.61	118.61	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Home Depot Credit For Returned 12' Fiberglass Ladder To Be I	334.40-	334.40-	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Supply House Ear Plugs (3), Nitrile Gloves (6 Large & 6 XL)	53.61	53.61	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Supply House Commercial Metering Cartridge	58.75	58.75	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-CDOR Registration Fee For Unit 142	14.35	14.35	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Zoro 25lb Bucket, 2-Cutter Hammer Drill Bit	61.28	61.28	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Zoro 60" Aluminum Mop Handle (3)	31.65	31.65	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Home Depot 12' Fiberglass Ladder To Be Used in Unit 142	319.00	319.00	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Kips Grill New Employee Lunch (Daniel Perea) (4 Meals)	119.64	119.64	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-SupplyHouse Wi-Fi Programmable Thermostat	143.34	143.34	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Home Depot 500' Pull Line With Orange Tracer	19.97	19.97	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Home Depot Outdoor Ceiling Fan (2)	248.00	248.00	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-1000 bulbs.com Lightbulbs For Town Hall (24)	109.99	109.99	6052501	06/05/2025

CONSENT AGENDA VI.2.

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6-1-25-CC PW FACILITIES	06/01/2025	F&F-Home Depot 15' Fishing Tool Set (For Running Wires in Walls)	49.97	49.97	6052501	06/05/2025
6-1-25-CC PW FACILITIES	06/01/2025	F&F-Home Depot Ceiling Fan Side Mount Electrical Box	58.16	58.16	6052501	06/05/2025
6-1-25-CC PW STREETS	06/01/2025	Streets-Hats With Town Logo (16)	288.00	288.00	6052501	06/05/2025
6-1-25-CC PW STREETS	06/01/2025	Streets-APWA CO Chapter Dues	124.00	124.00	6052501	06/05/2025
6-1-25-CC ROCKENSOCK	05/28/2025	PD-United Airlines Checked Baggage Fee Rockensock Las Vegas to	35.00	35.00	6052501	06/05/2025
6-1-25-CC ROCKENSOCK	05/28/2025	PD-United Airlines Checked Baggage Fee Rockensock Las Vegas to	35.00	35.00	6052501	06/05/2025
6-1-25-CC ROCKENSOCK	05/28/2025	PD-Gold Coast Hotel Casino-Lodging Las Vegas, NV Rockensock	335.56	335.56	6052501	06/05/2025
6-1-25-CC ROCKENSOCK	05/28/2025	PD-Gold Coast Casino-Lodging Credit Las Vegas, NV Rockensock	37.62-	37.62-	6052501	06/05/2025
6-1-25-CC ROCKENSOCK	05/28/2025	PD-Embassy Suites Lodging Credit Denver, CO Rockensock	10.52-	10.52-	6052501	06/05/2025
6-1-25-CC ROCKENSOCK	05/28/2025	PD-Durango Airport Parking Rockensock Las Vegas, NV	63.00	63.00	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Colorado Roadhouse Team Building-Receipt Missing	175.44	175.44	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Family Health Care DOT Physical E J Romero	125.00	125.00	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Papa Johns Pizza (5) Wings (48) Team Building	179.30	179.30	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Rock Brands.com Muck Boots (4 Pairs)	901.59	901.59	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Tractor Supply Brass Hose Connector, 100' Hose (2), Sprinkle	231.95	231.95	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Rock Brands.com Refund For Tax Charged For Muck Boots	56.59-	56.59-	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Tractor Supply Hitch Ball	29.99	29.99	6052501	06/05/2025
6-1-25-CC SANITATION	06/01/2025	Sanit.-Tractor Supply 18" Adjustable Wrench	39.99	39.99	6052501	06/05/2025
6-1-25-CC TOURISM	06/01/2025	Tourism-Subscriptions for Small PDF, Visit Widget, Vertical Respons	2,111.00	2,111.00	6052501	06/05/2025
6-1-25-CC TOURISM	06/01/2025	Tour Admn.-Adobe Subscription	59.99	59.99	6052501	06/05/2025
6-1-25-CC TOURISM	06/01/2025	Tourism-Advertising and Meals and Gas for FAM trips	1,652.51	1,652.51	6052501	06/05/2025
6-1-25-CC TOURISM	06/01/2025	Tour Admn.-Gas for CADMO meeting travel	66.67	66.67	6052501	06/05/2025
6-1-25-CC TOURISM	06/01/2025	Tour Admn.-Lodging for CADMO meeting	241.36	241.36	6052501	06/05/2025
6-1-25-CC TOWN CLERK	06/01/2025	ADMIN.-CASELLE DATA STORAGE	.13	.13	6052501	06/05/2025
6-1-25-CC TOWN CLERK	06/01/2025	ADMIN.-TOWN INTERNET BACK UP EQUIPMENT (STARLINK)	1,656.17	1,656.17	6052501	06/05/2025
6-1-25-CC TOWN CLERK	06/01/2025	HR-CPR CLASS SUPPLIES	73.45	73.45	6052501	06/05/2025
6-1-25-CC TOWN CLERK	06/01/2025	TC-MEETING SNACKS	23.18	23.18	6052501	06/05/2025
6-1-25-CC TOWN CLERK	06/01/2025	HR-ALL STAFF TEAM BUILDING LUNCH SUPPLIES	139.72	139.72	6052501	06/05/2025
6-1-25-CC TOWN CLERK	06/01/2025	HR-ALL STAFF TEAM BUILDING LUNCH SUPPLIES	60.25	60.25	6052501	06/05/2025
6-1-25-CC VISITOR CENT	06/01/2025	Tourism-Advertising Campaigns and FAM Trip meals and lodging	2,413.83	2,413.83	6052501	06/05/2025
6-1-25-CC VISITOR CENT	06/01/2025	VC-Brochure Printing (20,000) and Ink for VC printer	2,174.02	2,174.02	6052501	06/05/2025
6-1-25-CC VISITOR CENT	06/01/2025	Tourism-Adobe and Apple Subscriptions	95.04	95.04	6052501	06/05/2025
6-1-25-CC-COMMUNITYD	06/01/2025	CD Admin.-2025 CML Annual Conference Registration Dickhoff	295.00	295.00	6052501	06/05/2025
Total BANK OF SAN JUANS VISA:			36,397.46	36,397.46		
BASIN COOP INC						
163020	06/03/2025	Parks-Fertilizer for parks (60@50 Lbs)	2,220.00	2,220.00	2080	06/12/2025
Total BASIN COOP INC:			2,220.00	2,220.00		
BAUER ELECTRIC INC						
9154	06/04/2025	F&F-CC-Fire Suppression Vent Hood Repairs	345.10	345.10	2078	06/12/2025
Total BAUER ELECTRIC INC:			345.10	345.10		
BELMEAR MECHANICAL ENTERPRISES LLC						
4075	05/30/2025	F&F-Test Back-Flow Devices: South Park, Bell Tower, T.S.(2), CC, T	765.00	765.00	61225106	06/12/2025
4088	06/06/2025	Parks-Test back flow devices in parks	425.00	425.00	61225106	06/12/2025
Total BELMEAR MECHANICAL ENTERPRISES LLC:			1,190.00	1,190.00		
BIRDSALL MARKETING SERVICES LLC						
BMS-001-524	05/01/2025	Tour Admn.-IPW 2025 Participation Registration	3,000.00	3,000.00	2091	06/12/2025
Total BIRDSALL MARKETING SERVICES LLC:			3,000.00	3,000.00		
BLACK HILLS ENERGY						
5-25	06/04/2025	ADMIN.-TH GAS	280.93	280.93	2088	06/12/2025
5-25	06/04/2025	PW ADMIN.-MAINT.FAC. GAS	594.12	594.12	2088	06/12/2025
5-25	06/04/2025	PARKS-GAZEBO GAS	62.08	62.08	2088	06/12/2025

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5-25	06/04/2025	VC-VC GAS	73.75	73.75	2088	06/12/2025
5-25	06/04/2025	P&R ADMIN.-CC GAS	535.70	535.70	2088	06/12/2025
Total BLACK HILLS ENERGY:			1,546.58	1,546.58		
BROWNS HILL ENGINEERING & CONTROLS LLC						
30616	06/12/2025	SANIT-PS2:Troubleshoot/Repair Seal Failure Interlock on Wet Pump	1,134.00	1,134.00	62625107	06/26/2025
Total BROWNS HILL ENGINEERING & CONTROLS LLC:			1,134.00	1,134.00		
BUCKSKIN TOWING & REPAIR LLC						
100330	05/28/2025	SANIT-Reprime Generator	222.42	222.42	61225100	06/12/2025
100515	06/12/2025	F&F-Unit #214: Towing Service	475.46	475.46	62625100	06/26/2025
98215	06/05/2025	F&F-Unit #138: Installed supplied Flatbed w Backup Camera, made	1,367.63	1,367.63	62625100	06/26/2025
Total BUCKSKIN TOWING & REPAIR LLC:			2,065.51	2,065.51		
CASCADE WATER/COFFEE SERVICE						
831848	05/28/2025	PD-Water (5)	42.50	42.50	61225112	06/12/2025
831849	05/28/2025	Courts-Water Delivery (1)	12.50	12.50	61225112	06/12/2025
833586	06/10/2025	PD-Water (5)	42.50	42.50	61225112	06/12/2025
833587	06/10/2025	Courts-Water Delivery (2)	20.00	20.00	61225112	06/12/2025
Total CASCADE WATER/COFFEE SERVICE:			117.50	117.50		
CENTURYLINK						
06-25	06/19/2025	SANIT.-PS DSL	70.02	70.02	2104	06/26/2025
06-25	06/19/2025	ADMIN.-TH ELEVATOR PHONE	74.34	74.34	2104	06/26/2025
Total CENTURYLINK:			144.36	144.36		
CHIMNEY ROCK INTERPRETIVE ASSOC, INC						
062325	06/23/2025	Rec.-ComFest Non-profit payment	1,500.00	1,500.00	62625101	06/26/2025
Total CHIMNEY ROCK INTERPRETIVE ASSOC, INC:			1,500.00	1,500.00		
CIRSA						
INV1001566	04/17/2025	F&F-2024 Road Clipper Trailer VIN-#87585 (APD)	86.17	86.17	61225104	06/12/2025
INV1001882	06/04/2025	Parks-VBW60-HF33 SNOW BLOWER INSURANCE	22.29	22.29	61225104	06/12/2025
INV1001882	06/04/2025	Rec.-TURF TANK FIELD MARKING ROBOT INSURANCE	13.46	13.46	61225104	06/12/2025
Total CIRSA:			121.92	121.92		
COLLINS COLE FLYNN WINN & ULMER						
7618	06/13/2025	Admin-May legal services	7,389.00	7,389.00	62625120	06/26/2025
7618	06/13/2025	Sanit-May legal for SOS election	602.00	602.00	62625120	06/26/2025
7618	06/13/2025	Geo-May legal fees	364.25	364.25	62625120	06/26/2025
Total COLLINS COLE FLYNN WINN & ULMER:			8,355.25	8,355.25		
CONCRETE CONNECTION INC						
2726	06/19/2025	Parks-Vendor Access project Yamaguchi Park	13,727.00	13,727.00	62625105	06/26/2025
2727	06/19/2025	Parks-Two Concrete Corn Hole sets Yamaguchi Park	3,000.00	3,000.00	62625105	06/26/2025
Total CONCRETE CONNECTION INC:			16,727.00	16,727.00		
CORDANT HEALTH SOLUTIONS						
FS-980053125	05/31/2025	Courts-Drug Testing and Monitoring May 2025	13.85	13.85	61225102	06/12/2025
Total CORDANT HEALTH SOLUTIONS:			13.85	13.85		

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DAILEY CDL SOLUTIONS						
1163	06/03/2025	SANIT-CDL Class A - ELDT 5-Day In-Person Training On-Site (FMC	6,000.00	6,000.00	61225148	06/12/2025
Total DAILEY CDL SOLUTIONS:			6,000.00	6,000.00		
DARREN LEWIS						
060225	06/02/2025	Rec.-Reimbursement airline tickets	575.00	575.00	2081	06/12/2025
Total DARREN LEWIS:			575.00	575.00		
DATA ACTIVATION CENTER INC						
130833	05/01/2025	PW Admin.-Spectra GIS Data Collection Device Annual Subscription	299.00	299.00	2099	06/12/2025
Total DATA ACTIVATION CENTER INC:			299.00	299.00		
DAVID HARRIS						
6-20-2025-DENVER	06/20/2025	TM-Mileage Reimb Denver for CO Eagle Awards	118.02	118.02	2115	06/26/2025
6-20-2025-DENVER	06/20/2025	TM-Meal per diem CO Eagle Awards	54.00	54.00	2115	06/26/2025
6-20-25-GLENWOOD	06/20/2025	TM-Mileage Reimb Glenwood Springs CCCMA	119.28	119.28	2115	06/26/2025
6-4-2025	06/04/2025	TM-Mileage Reimb ABQ airport Dallas TX City Managers Group	91.14	91.14	2115	06/26/2025
6-4-2025	06/04/2025	TM-Southwest Airlines - Reimburse Dallas TX City Managers group	683.78	683.78	2115	06/26/2025
6-4-2025	06/04/2025	TM-Per Diem meals Dallas TX City Managers Group	87.00	87.00	2115	06/26/2025
Total DAVID HARRIS:			1,153.22	1,153.22		
DAVIS ENGINEERING SERVICE INC						
17595	05/31/2025	PW Admin.-Engineering for Speed Dip in San Juan Alley	1,733.50	1,733.50	61225105	06/12/2025
17607	05/31/2025	PW Admin.-PIN Location, Lots 28 & 3/5, BLK 27&30	661.00	661.00	61225105	06/12/2025
17612	05/31/2025	PW-Engineering Services: Main Street Construction	6,254.00	6,254.00	61225105	06/12/2025
17645	05/31/2025	Proj.-Engineering/Surveying 1st Street Ped Bridge	223.13	223.13	61225105	06/12/2025
17652	05/31/2025	Proj.-Engineering & Surveying Design TTL Trail	1,639.40	1,639.40	61225105	06/12/2025
Total DAVIS ENGINEERING SERVICE INC:			10,511.03	10,511.03		
DAY LUMBER LLC						
0302	06/10/2025	Parks-Straw bales for Community Garden	121.03	121.03	61225101	06/12/2025
3579	05/21/2025	SANIT-KOA: Fencing materials	285.20	285.20	61225101	06/12/2025
Total DAY LUMBER LLC:			406.23	406.23		
DESIGN A SIGN						
28030	06/06/2025	PW Admin.-Address Number Project (8 Signs)	227.50	227.50	2075	06/12/2025
Total DESIGN A SIGN:			227.50	227.50		
DESIGN BREAKFAST						
053025	05/30/2025	VC-Design updates to travel planner for 2025	225.00	225.00	61225143	06/12/2025
Total DESIGN BREAKFAST:			225.00	225.00		
ECHO IT CONSULTING						
113418	06/01/2025	CLERK-SOFTWARE	89.72	89.72	61225118	06/12/2025
113418	06/01/2025	TOWN MANAGER-SOFTWARE	22.66	22.66	61225118	06/12/2025
113418	06/01/2025	HUMAN RESOURCES-SOFTWARE	45.33	45.33	61225118	06/12/2025
113418	06/01/2025	CD ADMIN.-SOFTWARE	37.03	37.03	61225118	06/12/2025
113418	06/01/2025	PLANNING-SOFTWARE	53.63	53.63	61225118	06/12/2025
113418	06/01/2025	BUILDING-SOFTWARE	67.99	67.99	61225118	06/12/2025
113418	06/01/2025	PROJECTS-SOFTWARE	44.41	44.41	61225118	06/12/2025
113418	06/01/2025	HOUSING-SOFTWARE	22.66	22.66	61225118	06/12/2025
113418	06/01/2025	COURTS-SOFTWARE	98.03	98.03	61225118	06/12/2025
113418	06/01/2025	POLICE-SOFTWARE	254.73	254.73	61225118	06/12/2025

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113418	06/01/2025	P&R ADMIN.-SOFTWARE	45.33	45.33	61225118	06/12/2025
113418	06/01/2025	RECREATION-SOFTWARE	77.21	77.21	61225118	06/12/2025
113418	06/01/2025	PARKS-SOFTWARE	22.66	22.66	61225118	06/12/2025
113418	06/01/2025	F&F-SOFTWARE	37.03	37.03	61225118	06/12/2025
113418	06/01/2025	PW ADMIN.-SOFTWARE	83.95	83.95	61225118	06/12/2025
113418	06/01/2025	STREETS-SOFTWARE	22.66	22.66	61225118	06/12/2025
113418	06/01/2025	SANITATION-SOFTWARE	64.83	64.83	61225118	06/12/2025
113418	06/01/2025	VISITOR CENTER-SOFTWARE	15.28	15.28	61225118	06/12/2025
113418	06/01/2025	CEMETERY-STREETS-SOFTWARE	14.36	14.36	61225118	06/12/2025
113418	06/01/2025	TOURISM-SOFTWARE	22.66	22.66	61225118	06/12/2025
113448	06/01/2025	PD-Amazon Digital Storage Fee for May	427.06	427.06	61225118	06/12/2025
113456	06/01/2025	ADMIN.-PHONES	177.89	177.89	61225118	06/12/2025
113456	06/01/2025	CD ADMIN.-PHONES	226.49	226.49	61225118	06/12/2025
113456	06/01/2025	COURTS-PHONES	173.88	173.88	61225118	06/12/2025
113456	06/01/2025	POLICE-PHONES	267.84	267.84	61225118	06/12/2025
113456	06/01/2025	REC.-PHONES	228.72	228.72	61225118	06/12/2025
113456	06/01/2025	PARKS-PHONES	25.30	25.30	61225118	06/12/2025
113456	06/01/2025	F&F-PHONES	25.30	25.30	61225118	06/12/2025
113456	06/01/2025	PW ADMIN.-PHONES	78.91	78.91	61225118	06/12/2025
113456	06/01/2025	STREETS-PHONES	25.30	25.30	61225118	06/12/2025
113456	06/01/2025	SANIT.-PHONES	28.31	28.31	61225118	06/12/2025
113456	06/01/2025	VC-PHONES	48.38	48.38	61225118	06/12/2025
113500	06/01/2025	CLERK-IT SERVICE	829.48	829.48	61225118	06/12/2025
113500	06/01/2025	TOWN MANAGER-IT SERVICE	207.36	207.36	61225118	06/12/2025
113500	06/01/2025	HUMAN RESOURCES-IT SERVICES	414.73	414.73	61225118	06/12/2025
113500	06/01/2025	CS SDMIN.-IT SERVICES	414.73	414.73	61225118	06/12/2025
113500	06/01/2025	PLANNING-IT SERVICES	414.73	414.73	61225118	06/12/2025
113500	06/01/2025	BUILDING-IT SERVICES	622.09	622.09	61225118	06/12/2025
113500	06/01/2025	PROJECTS-IT SERVICES	207.36	207.36	61225118	06/12/2025
113500	06/01/2025	HOUSING-IT SERVICES	207.36	207.36	61225118	06/12/2025
113500	06/01/2025	COURTS-IT SERVICE	622.09	622.09	61225118	06/12/2025
113500	06/01/2025	POLICE-IT SERVICES	2,073.64	2,073.64	61225118	06/12/2025
113500	06/01/2025	P&R ADMIN.-IT SERVICES	414.73	414.73	61225118	06/12/2025
113500	06/01/2025	RECREATION-IT SERVICES	829.46	829.46	61225118	06/12/2025
113500	06/01/2025	PARKS-IT SERVICES	207.36	207.36	61225118	06/12/2025
113500	06/01/2025	F&F-IT SERVICES	414.73	414.73	61225118	06/12/2025
113500	06/01/2025	PW ADMIN.-IT SERVICES	829.46	829.46	61225118	06/12/2025
113500	06/01/2025	STREETS-IT SERVICES	207.36	207.36	61225118	06/12/2025
113500	06/01/2025	SANITATION-IT SERVICES	622.09	622.09	61225118	06/12/2025
113500	06/01/2025	VISITOR CENTER-IT SERVICES	414.73	414.73	61225118	06/12/2025
113500	06/01/2025	CEMETERY-STREETS-IT SERVICES	207.36	207.36	61225118	06/12/2025
113500	06/01/2025	TOURISM-IT SERVICES	207.36	207.36	61225118	06/12/2025
Total ECHO IT CONSULTING:			13,243.75	13,243.75		
ELITE RECYCLING & DISPOSAL						
454316	06/01/2025	Tourism-Trash and Recycling for Memorial Day Concert	256.80	256.80	2098	06/12/2025
454352	06/01/2025	SANIT-PS1:Trash Service/Disposal	5.30	5.30	2098	06/12/2025
Total ELITE RECYCLING & DISPOSAL:			262.10	262.10		
ESTES ENTERPRIZE						
846210	05/27/2025	F&F-Town Hall: Remove/Reinstall/Seal Pavers in front of Town Hall (	2,475.00	2,475.00	2101	06/12/2025
846217	06/05/2025	F&F-T.H. Brick Entrance Repair (2nd 1/2)	2,475.00	2,475.00	2101	06/12/2025
Total ESTES ENTERPRIZE:			4,950.00	4,950.00		
FERGUSON WATERWORKS #1116						
1584479	05/16/2025	SANIT-8"x14' Gasket PVC Sewer Schedule35 Pipe(168), 4"x20' PV	2,347.16	2,347.16	61225107	06/12/2025
1584479	05/16/2025	SANIT-12" Digital Measuring Wheel, M18 Cordless 2 speed Grease	398.97	398.97	61225107	06/12/2025
1584479-1	05/29/2025	SANIT-8" HYMAX 2 Coupling OD 8.54"-9.84"(20)	8,867.00	8,867.00	61225107	06/12/2025

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1584527	05/29/2025	SANIT-4x6-12 Iron Single Strap Sewer Saddle (20)	4,276.80	4,276.80	61225107	06/12/2025
1585410	06/03/2025	Parks-Irrigation supplies	79.96	79.96	61225107	06/12/2025
1585600	06/03/2025	Parks-Irrigation supplies	113.27	113.27	61225107	06/12/2025
1585652	06/06/2025	Parks-Irrigation supplies	1,194.53	1,194.53	61225107	06/12/2025
CM174374	06/06/2025	GEO-8x7 Wide Range Coupler 8 (4)	1,512.48-	1,512.48-	61225107	06/12/2025
Total FERGUSON WATERWORKS #1116:			15,765.21	15,765.21		
FILTER KING LLC						
5554	06/05/2025	F&F- T.H. Filters (12)	140.28	140.28	61225147	06/12/2025
Total FILTER KING LLC:			140.28	140.28		
FLUEGGE CONSULTING						
0464	06/02/2025	Tourism-April and May ad campaign management and consulting fee	1,600.00	1,600.00	61225145	06/12/2025
Total FLUEGGE CONSULTING:			1,600.00	1,600.00		
FLYERS ENERGY LLC						
CFS-4263448	05/31/2025	PD-Patrol Vehicle Fuel	1,173.33	1,173.33	61225132	06/12/2025
CFS-4280591	06/15/2025	PD-Patrol Vehicle Fuel	1,041.50	1,041.50	62625117	06/26/2025
Total FLYERS ENERGY LLC:			2,214.83	2,214.83		
FORBIDDEN INK LLC						
1	06/16/2025	P&R Admn.- Public Arts Initiative First Installment Payment to Artist	7,500.00	7,500.00	62625125	06/26/2025
Total FORBIDDEN INK LLC:			7,500.00	7,500.00		
GEORGE T SANDERS COMPANY						
16005607-00	05/22/2025	SANIT-6" Pressure Test Ball	128.39	128.39	61225122	06/12/2025
16020499-00	06/13/2025	Parks-Irrigation Pipe	25.80	25.80	62625108	06/26/2025
Total GEORGE T SANDERS COMPANY:			154.19	154.19		
GREATAMERICA FINANCIAL SERVICES						
39365063	06/03/2025	Courts-Xerox 7020 Lease Agreement	115.03	115.03	61225117	06/12/2025
39365063	06/03/2025	Courts-Xerox 7020 Printing and Copying	57.69	57.69	61225117	06/12/2025
Total GREATAMERICA FINANCIAL SERVICES:			172.72	172.72		
HINTONBURDICK						
325519	05/31/2025	ADMIN.-GF '24 AUDIT FEES	8,769.70	8,769.70	62625109	06/26/2025
325519	05/31/2025	PW ADMIN.-CAP '24 AUDIT FEES	3,530.30	3,530.30	62625109	06/26/2025
325519	05/31/2025	SANIT.-SANIT. '24 AUDIT FEES	1,300.00-	1,300.00-	62625109	06/26/2025
Total HINTONBURDICK:			11,000.00	11,000.00		
HOOVER FENCE CO						
HF203268	05/14/2025	STREETS-Cemetery Maintenance: 2-1/2"x13"x.130 Cut Post Black (	7,271.00	7,271.00	2114	06/26/2025
Total HOOVER FENCE CO:			7,271.00	7,271.00		
IRONPOWER INDUSTRIES						
2651	06/05/2025	Sanit.-2018 Caterpillar 259D Skid Steer-Serial # CAT0259LDFTL723	42,550.00	42,550.00	61225149	06/12/2025
Total IRONPOWER INDUSTRIES:			42,550.00	42,550.00		
ISCO INDUSTRIES INC						
16030611	05/14/2025	GEO-GEO Line Replacement for Main Street Reconstruction	71,801.86	71,801.86	61225131	06/12/2025

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Total ISCO INDUSTRIES INC:			71,801.86	71,801.86		
JESSE JAMES CREATIVE						
JJ6166C	06/12/2025	Tourism-Design/Programming/QA/Project Management on website	5,000.00	5,000.00	62625102	06/26/2025
JJ6247	06/16/2025	Tourism-Licensing fee for the ADA Widget on Visit Pagosa Springs website for the period	1,300.00	1,300.00	62625102	06/26/2025
Total JESSE JAMES CREATIVE:			6,300.00	6,300.00		
JORGENSON LIMITED						
061025	06/10/2025	Rec.-Sound for ComFest 6/20/25	1,800.00	1,800.00	2096	06/12/2025
Total JORGENSON LIMITED:			1,800.00	1,800.00		
JUST CLICK PRINTING INC						
77872	05/20/2025	Tourism-Printing and Laminating of Construction Pedestrian Signage	73.71	73.71	61225125	06/12/2025
77923	05/22/2025	Tourism-Printing and Laminating of Construction Pedestrian Signage	98.54	98.54	61225125	06/12/2025
77928	05/23/2025	Tourism-Printing 1,000 Construction Parking Cards (5.5x8.5)	392.37	392.37	61225125	06/12/2025
77958	05/23/2025	Tourism-Printing Construction Info signs for scenic overlook (3)	15.09	15.09	61225125	06/12/2025
78127	06/03/2025	Tourism-10 Large (25x30) Construction Info Signs	255.39	255.39	61225125	06/12/2025
78187	06/06/2025	Tourism-Printing 4th of July Event Posters (50)	50.50	50.50	61225125	06/12/2025
78362	06/17/2025	VC-Printing 4th of July Flyers (150)	72.27	72.27	62625114	06/26/2025
78363	06/17/2025	Proj.-Clean Mobility Plan Event Poster 37x24 Printing (1)	20.57	20.57	62625114	06/26/2025
Total JUST CLICK PRINTING INC:			978.44	978.44		
KAR NUTTS						
1360	06/12/2025	SANIT-Crane/Heavy Equipment/VIN-1FD0X5HT2LED87693/PO# 25	122,000.00	122,000.00	6182501	06/18/2025
Total KAR NUTTS:			122,000.00	122,000.00		
KARL JOHNSON						
060625	06/06/2025	PW-Travel Advance/Meals Per Diem: 2025 CML Annual Conference	222.00	222.00	2116	06/26/2025
Total KARL JOHNSON:			222.00	222.00		
KIMBALL MIDWEST						
103411180	05/28/2025	STREETS-Assorted Screws, washers, fittings, clamps, terminals (Bu	799.74	799.74	61225120	06/12/2025
Total KIMBALL MIDWEST:			799.74	799.74		
LA PLATA ELECTRIC ASSOCIATION						
05/22/2025	05/15/2025	ADMIN.-TH ELECTRICI	1,294.24	1,294.24	2084	06/12/2025
05/22/2025	05/15/2025	STREETS-ELECTRIC	3,342.91	3,342.91	2084	06/12/2025
05/22/2025	05/15/2025	PARKS-ELECTRIC	1,510.32	1,510.32	2084	06/12/2025
05/22/2025	05/15/2025	SANIT.-ELECTRIC	9,380.39	9,380.39	2084	06/12/2025
05/22/2025	05/15/2025	GEO-ELECTRIC	634.04	634.04	2084	06/12/2025
05/22/2025	05/15/2025	VC-ELECTRIC	142.17	142.17	2084	06/12/2025
05/22/2025	05/15/2025	P&R ADMIN.-CC ELECTRIC	1,718.55	1,718.55	2084	06/12/2025
05/22/2025	05/15/2025	F&F-EV CHARGING STATION	1,054.93	1,054.93	2084	06/12/2025
05/22/2025	05/15/2025	PW ADMIN.-MAINT. FAC. ELECTRIC	875.76	875.76	2084	06/12/2025
Total LA PLATA ELECTRIC ASSOCIATION:			19,953.31	19,953.31		
LANGUAGE LINE SOLUTIONS						
11617055	05/31/2025	PD-Translation Services	44.71	44.71	61225133	06/12/2025
Total LANGUAGE LINE SOLUTIONS:			44.71	44.71		
MATTHEW BENDER & CO INC						
45703361	06/09/2025	Courts-Colorado Evidence Courtroom Manual	601.30	601.30	2107	06/26/2025

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Total MATTHEW BENDER & CO INC:			601.30	601.30		
MEDICAL AIR SERVICES ASSOCIATION						
2126565	06/01/2025	HR-EE Paid Premiums June	573.00	573.00	62625122	06/26/2025
Total MEDICAL AIR SERVICES ASSOCIATION:			573.00	573.00		
MILES PARTNERSHIP LLC						
#116365	06/01/2025	Tourism-Colorado Tourism Office Holiday Guide Full Page Ad	1,165.00	1,165.00	61225115	06/12/2025
#116381	06/01/2025	Tourism-2025 Advertising, part 3 of 6	10,367.12	10,367.12	61225115	06/12/2025
Total MILES PARTNERSHIP LLC:			11,532.12	11,532.12		
MOUNTAIN HOME SECURITY						
3444	06/03/2025	F&F-CC Fire Alarm Inspection and Report	450.00	450.00	61225144	06/12/2025
3779	06/26/2025	F&F- Town Hall Alarm Monitoring July through September 2025	120.00	120.00	62625124	06/26/2025
3841	06/26/2025	F&F-CC Alarm Monitoring for July 2025 through September 2025	180.00	180.00	62625124	06/26/2025
3924	06/26/2025	F&F-Visitor Center Alarm Monitoring for July through September 202	120.00	120.00	62625124	06/26/2025
3925	06/26/2025	F&F-TS: Town Shop Alarm Monitoring for July through September 20	120.00	120.00	62625124	06/26/2025
Total MOUNTAIN HOME SECURITY:			990.00	990.00		
NAVAJO TRAIL RENTAL						
10481	06/06/2025	Parks-purchase and sharpen chains	118.00	118.00	2077	06/12/2025
Total NAVAJO TRAIL RENTAL:			118.00	118.00		
NET X IT SOLUTIONS						
370722	06/02/2025	Courts-Xerox 6515 and Xerox C325(2) Service Agreements	40.00	40.00	2097	06/12/2025
370722	06/02/2025	Courts-Xerox 6515 and Xerox C325(2) Printing and Copying	155.53	155.53	2097	06/12/2025
Total NET X IT SOLUTIONS:			195.53	195.53		
NEW YORK LIFE						
052825	05/28/2025	HR-EE paid Premium	70.00	70.00	2095	06/12/2025
061125	06/11/2025	HR-EE Paid Premium June	70.00	70.00	2113	06/26/2025
Total NEW YORK LIFE:			140.00	140.00		
NEWMAN SIGNS INC						
TRFINV060136	04/23/2025	STREETS-Main Street: Galvanized 12' Round Posts 16Gauge(50) ,	3,509.50	3,509.50	2111	06/26/2025
Total NEWMAN SIGNS INC:			3,509.50	3,509.50		
NIKOLAUS W PARR						
062025	06/09/2025	Rec.-ComFest Band 6/20/25	2,500.00	2,500.00	2100	06/12/2025
Total NIKOLAUS W PARR:			2,500.00	2,500.00		
ODP BUSINESS SOLUTIONS						
426530742001	06/05/2025	PD-Computer Privacy Screen Protector	89.99	89.99	61225109	06/12/2025
426898878001	06/07/2025	Courts-Tab dividers	25.54	25.54	61225109	06/12/2025
426906202001	06/09/2025	Courts-Binder clips	7.22	7.22	61225109	06/12/2025
426906209001	06/09/2025	Courts-Page Reinforcements	3.06	3.06	61225109	06/12/2025
426906212001	06/09/2025	Courts-Label tape (6)	69.03	69.03	61225109	06/12/2025
426906212001	06/09/2025	Courts-Printer and copier paper	55.07	55.07	61225109	06/12/2025
Total ODP BUSINESS SOLUTIONS:			249.91	249.91		

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ORANGE142 LLC						
INV-O-4919	05/31/2025	Tourism-Marketing Spring ad Campaign	4,602.06	4,602.06	61225136	06/12/2025
Total ORANGE142 LLC:			4,602.06	4,602.06		
O'REILLY AUTO PARTS						
5878-341083	03/19/2025	SANIT-Funnel	6.99	6.99	61225138	06/12/2025
5878-345932	04/28/2025	SANIT-Evapo-Rust	29.99	29.99	61225138	06/12/2025
5878-350468	06/02/2025	SANIT-Drop Light, 6PC Brush Set, Screw Extractor	141.73	141.73	61225138	06/12/2025
5878-350468	06/02/2025	SANIT-Foam Cleaner 17OZ, Wipe 72count, Brake Cleaner	27.48	27.48	61225138	06/12/2025
5878-350597	06/03/2025	SANIT-Folding Knife (2)	29.98	29.98	61225138	06/12/2025
5878-350597	06/03/2025	SANIT-48pk Microfiber Towels	37.99	37.99	61225138	06/12/2025
5878-350597	06/03/2025	SANIT-Rust Dissolver Gel 8OZ	11.99	11.99	61225138	06/12/2025
5878-350597	06/03/2025	SANIT-Anti-Freeze 1GAL (2)	63.96	63.96	61225138	06/12/2025
5878-350901	06/05/2025	SANIT-2-Cycle QT	9.99	9.99	61225138	06/12/2025
OPCM-4522129A	06/09/2025	SANIT-Credit: 9/8/22 Inv #5878210369	194.19-	194.19-	61225138	06/12/2025
OPCM-5025725A	06/09/2025	SANIT-Credit: 1/4/23 Inv 5878-222868	16.78-	16.78-	61225138	06/12/2025
Total O'REILLY AUTO PARTS:			149.13	149.13		
PAGCO INCORPORATED						
370478A	04/08/2025	SANIT-Simple Green Cleaner/Degreaser 1GAL(20)	393.00	393.00	61225134	06/12/2025
370478A	04/08/2025	SANIT-Nitrile Gloves Green Textured (15 Boxes)	434.85	434.85	61225134	06/12/2025
Total PAGCO INCORPORATED:			827.85	827.85		
PAGOSA AREA WATER & SAN						
05/25	06/10/2025	HSG.-Water Availability 05/25	367.45	367.45	2072	06/12/2025
05/25	06/10/2025	Parks-Water 05/25	1,622.03	1,622.03	2072	06/12/2025
05/25	06/10/2025	Santi.-Water 05/25	190.18	190.18	2072	06/12/2025
05/25	06/10/2025	GEO-Water 05/25	6,263.76	6,263.76	2072	06/12/2025
05/25	06/10/2025	PW Admin.-Maint. Facility Water 05/25	666.98	666.98	2072	06/12/2025
05/25	06/10/2025	VC-Water 05/25	178.54	178.54	2072	06/12/2025
05/25	06/10/2025	P&R Admin.-CC Water 05/25	372.78	372.78	2072	06/12/2025
05/25	06/10/2025	Parks-Cemetery Water 05/25	310.24	310.24	2072	06/12/2025
05/25	06/10/2025	Sanitation-Sewage Processing 05/25	17,831.90	17,831.90	2072	06/12/2025
05/25	06/10/2025	ADMIN.-TH & HWY 84 Water 05/25	217.30	217.30	2072	06/12/2025
INVOICE #8	04/16/2025	Sanit.-Design for Vista Plan upgrades	6,278.04	6,278.04	2072	06/12/2025
Total PAGOSA AREA WATER & SAN:			34,299.20	34,299.20		
PAGOSA NURSERY COMPANY						
2220	06/10/2025	Parks-Flowers for planters	247.00	247.00	2076	06/12/2025
2223	06/11/2025	Parks-Flowers for planters	43.00	43.00	2076	06/12/2025
Total PAGOSA NURSERY COMPANY:			290.00	290.00		
PARTS AUTHORITY LLC						
406-270215	05/06/2025	STREETS-Assorted Plug Wire Covers (3), In-Force Penetrating Oil 1	181.55	181.55	62625111	06/26/2025
406-271783	06/05/2025	F&F-Unit #105: Engine Oil-PP 5W30 Synthetic (4)	20.64	20.64	62625111	06/26/2025
Total PARTS AUTHORITY LLC:			202.19	202.19		
PB ELECTRONICS INC						
147782	06/10/2025	PD-Laser Certifications and Calibration X3	505.00	505.00	61225114	06/12/2025
Total PB ELECTRONICS INC:			505.00	505.00		
PETTY CASH						
6/16/2025	06/16/2025	HR-PI Day Awards Remib.	75.00	75.00	2103	06/18/2025
6/16/2025	06/16/2025	Bldg.-Recording Fees	18.00	18.00	2103	06/18/2025

CONSENT AGENDA VI.2.

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6/16/2025	06/16/2025	Admin.-Recording	101.00	101.00	2103	06/18/2025
6/16/2025	06/16/2025	Plng.-Recording	43.00	43.00	2103	06/18/2025
6/16/2025	06/16/2025	Clerk-Copy Fees	1.50	1.50	2103	06/18/2025
6/16/2025	06/16/2025	Sanit.-Voter List	39.34	39.34	2103	06/18/2025
6/16/2025	06/16/2025	Plng.-Recording	23.00	23.00	2103	06/18/2025
6/16/2025	06/16/2025	Plng.-Copies	3.50	3.50	2103	06/18/2025
6/16/2025	06/16/2025	Sanit.-Voter List	39.14	39.14	2103	06/18/2025
Total PETTY CASH:			343.48	343.48		
PHOTOS BY GRIZ						
156	06/02/2025	Rec.- All Youth Jersey Reversible (185 Total)	4,070.00	4,070.00	61225146	06/12/2025
Total PHOTOS BY GRIZ:			4,070.00	4,070.00		
PIEDRA AUTOMOTIVE LLC						
78146	05/04/2025	PD-C-30 Replace Heater AC Assembly, Replace Rear Brake Pads a	2,561.79	2,561.79	61225111	06/12/2025
78334	05/28/2025	PD-Vehicle 121 Passenger Side Door Swap	592.50	592.50	61225111	06/12/2025
78392	05/22/2025	PD-136 Lube, Oil, and Filter Change	85.80	85.80	61225111	06/12/2025
Total PIEDRA AUTOMOTIVE LLC:			3,240.09	3,240.09		
PINNACOL ASSURANCE						
22068683	05/20/2025	Admin.-WC Premium June	.87	.87	6122501	06/12/2025
22068683	05/20/2025	Bldg.-WC Premium June	400.09	400.09	6122501	06/12/2025
22068683	05/20/2025	CD Admin.-WC Premium June	11.97	11.97	6122501	06/12/2025
22068683	05/20/2025	Clerk-WC Premium June	26.20	26.20	6122501	06/12/2025
22068683	05/20/2025	Courts-WC Premium June	32.05	32.05	6122501	06/12/2025
22068683	05/20/2025	F&F-WC Premium June	536.07	536.07	6122501	06/12/2025
22068683	05/20/2025	Housing-WC Premium June	9.79	9.79	6122501	06/12/2025
22068683	05/20/2025	HR-WC Premium June	16.36	16.36	6122501	06/12/2025
22068683	05/20/2025	P&R Admin.-WC Premium June	17.31	17.31	6122501	06/12/2025
22068683	05/20/2025	P&R Board-WC Premium June	5.77	5.77	6122501	06/12/2025
22068683	05/20/2025	Parks-WC Premium June	1,127.16	1,127.16	6122501	06/12/2025
22068683	05/20/2025	PD-WC Premium June	2,966.05	2,966.05	6122501	06/12/2025
22068683	05/20/2025	Planning.-WC Premium June	22.05	22.05	6122501	06/12/2025
22068683	05/20/2025	Planning Boards-WC Premium June	5.77	5.77	6122501	06/12/2025
22068683	05/20/2025	Projects-WC Premium June	9.24	9.24	6122501	06/12/2025
22068683	05/20/2025	PW Admin.-WC Premium June	24.73	24.73	6122501	06/12/2025
22068683	05/20/2025	Recreation-WC Premium June	574.75	574.75	6122501	06/12/2025
22068683	05/20/2025	Sanitation-WC Premium June	460.10	460.10	6122501	06/12/2025
22068683	05/20/2025	Streets-WC Premium June	2,007.80	2,007.80	6122501	06/12/2025
22068683	05/20/2025	TM-WC Premium June	17.73	17.73	6122501	06/12/2025
22068683	05/20/2025	Tourism-WC Premium June	7.05	7.05	6122501	06/12/2025
22068683	05/20/2025	Tourism Admin.-WC Premium June	18.09	18.09	6122501	06/12/2025
22068683	05/20/2025	Tourism Board-WC Premium June	5.77	5.77	6122501	06/12/2025
22068683	05/20/2025	Town Council-WC Premium June	12.21	12.21	6122501	06/12/2025
22068683	05/20/2025	Visitor Center-WC Premium June	13.18	13.18	6122501	06/12/2025
22068683	05/20/2025	HR Cost Containment-WC Premium June	502.88-	502.88-	6122501	06/12/2025
22068683	05/20/2025	TC Boards-WC Premium June	10.72	10.72	6122501	06/12/2025
Total PINNACOL ASSURANCE:			7,836.00	7,836.00		
PLACER LABS INC						
#NUS03069	05/26/2025	Tourism-Placer Subscription Location Based Services & Analytics M	8,820.00	8,820.00	62625121	06/26/2025
Total PLACER LABS INC:			8,820.00	8,820.00		
PONDEROSA LUMBER CO						
JOB 14 STMT 043025	04/30/2025	SANIT-Powerlock Multi Tool	67.99	67.99	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-4-Stroke Fuel 1Gal (4)	119.96	119.96	2082	06/12/2025

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JOB 14 STMT 043025	04/30/2025	SANIT-White SB Marking 17OZ(2)	17.98	17.98	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-4-Stroke Fuel 1GAL (3)	89.97	89.97	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-PS1: Plastic Insert Elbow 2"	1.99	1.99	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-PS1:Adjustable Wire Stripper	18.99	18.99	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-PS1:White SB Marking 17OZ, Hillman Fasteners Assorted(9)	48.00	48.00	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-Diesel Fuel Additive (2)	33.98	33.98	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-Reciprocating Carbide Blade 12" (2)	33.98	33.98	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-Fast 12A Battery Charger, Cordless Impact Wrench 20V 1/2",	819.96	819.96	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-Mason's Chisel 2-1/4x7-3/4, Tile Set Hammer	51.98	51.98	2082	06/12/2025
JOB 14 STMT 043025	04/30/2025	SANIT-Finance Charge	13.22	13.22	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-Windshield Washer Fluid 1GAL	3.49	3.49	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-4-Stroke Fuel 1GAL (4)	119.96	119.96	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-16" Chainsaw	379.99	379.99	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-4-Stroke Fuel 1GAL	29.99	29.99	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-2' LED 19W Fixture	37.99	37.99	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	GEO-Calcium Lime Rust Remover GAL (3)	77.97	77.97	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-Utility Work Glove L (3)	29.97	29.97	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-Tile Set Hammer, Fiberglass Pro Shovel, Fiberglass D-Handl	124.96	124.96	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-4-Stroke Fuel 1GAL (2)	59.98	59.98	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-Hex Key Set 3PC Combo Folding	29.99	29.99	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-24" Steel Form Stakes (9)	35.91	35.91	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-Fluorescent Orange Line Reel 200' Stringliner, Post Hole Dig	72.98	72.98	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-100A Starter/Charger	109.99	109.99	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-Marking Wand	39.99	39.99	2082	06/12/2025
JOB 14 STMT 053125	05/31/2025	SANIT-Finance Charge	19.57	19.57	2082	06/12/2025
JOB 5 STMT 043025	04/30/2025	STREETS-Paint Spray Gloss Black (3), Krylon Rust Spy Gloss Black	114.50	114.50	2082	06/12/2025
JOB 5 STMT 053125	05/31/2025	STREETS-7PC SDS Plus-4-Carbide Head Hammer Bit Set. Hillman	56.94	56.94	2082	06/12/2025
JOB 5 STMT 053125	05/31/2025	STREETS-Black Enamel Gloss Paint, 2-1/2" Chip Brush Wood Hand	66.18	66.18	2082	06/12/2025
JOB 5 STMT 053125	05/31/2025	STREETS-2x4-12 STD & Better Hemlock Fir(10), Play Sand 50#(4)	105.50	105.50	2082	06/12/2025
JOB 5 STMT 053125	05/31/2025	STREETS-Asphalt Emulsion Gal	13.99	13.99	2082	06/12/2025
JOB 5 STMT 053125	05/31/2025	STREETS-FINANCE CHARGE	1.72	1.72	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-Museum: Concrete Patcher	12.99	12.99	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-TH: Boiler/Coupler(2), Elbow(4)	37.94	37.94	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-6" Magnetic Bit Holder 6OZ Tri-Flow Lube	24.98	24.98	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-Museum: Quikrete Vinyl Concrete Patch 20# Pail	22.99	22.99	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-VC: QC Union 1/4x1/4(2), QC Elbow	19.37	19.37	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-CC: Handheld Showerhead Chrome	52.99	52.99	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-Museum: Hillman Fasteners (12), Concrete Mix 80#	15.00	15.00	2082	06/12/2025
JOB 6 STMT 043025	04/30/2025	F&F-Finance Charge	11.64	11.64	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-CREDIT NOTE: INV #615437 4/30/25 STMT - Handheld Showe	52.99-	52.99-	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-T.S.: Garage door repair-Replacement Safety Sensor	44.99	44.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Impact Step Drill Bit 15 Step	64.99	64.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-T.S.: Molded PVC Junction Box 6x6x4	24.99	24.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-CC: Duracell D Batteries 4PK (3), Hi-Performance Fill Valve	51.96	51.96	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-T.S.: Plastic Insulating Bushings 1-1/4" & 1-1/2"	3.18	3.18	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-T.H.: Water Heater Pressure Relief Valve	25.99	25.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Flotec Drill Pump 225 gph	14.99	14.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Museum: Acrylic Concrete Fortifier QT	10.99	10.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Museum: Masonry Brush 6-1/2"	7.99	7.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Museum: Fibered Roof Coating 90G	22.27	22.27	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Wiping Cloths (Cotton/White) 4#	24.99	24.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Multi-bit Screwdriver/Nut Driver 10-in-1 (2)	37.98	37.98	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Scratch-Resistant/Full Frame Safety Glasses (2)	23.98	23.98	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Sharkbite Coupling 1/2" Brass 250 psi (2)	19.98	19.98	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Dial Premium Pump 1/50 hp 1-Phase 1.2A 115V 11,000 cfm	42.99	42.99	2082	06/12/2025
JOB 6 STMT 053125	05/31/2025	F&F-Finance Charge	2.00	2.00	2082	06/12/2025
STME 053125 JOB 7	05/31/2025	Parks-Safety vest	62.97	62.97	2082	06/12/2025
STME 053125 JOB 7	05/31/2025	Parks-Irrigation supplies, nipples, bushings, elbows	342.05	342.05	2082	06/12/2025
STME 053125 JOB 7	05/31/2025	Parks-Credit reducers, clamps	46.86-	46.86-	2082	06/12/2025
STME 053125 JOB 7	05/31/2025	Parks-Fasteners, keys, wire, plugs, plumbing parts, clamps, coupling	579.94	579.94	2082	06/12/2025

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Total PONDEROSA LUMBER CO:			4,356.83	4,356.83		
QUILLER ELECTRIC LLC						
4593	04/28/2025	STREETS-Street Lights Parts & Labor	1,179.25	1,179.25	61225119	06/12/2025
4720	06/03/2025	Parks-Electrical upgrade Yamaguchi Park	2,210.88	2,210.88	61225119	06/12/2025
Total QUILLER ELECTRIC LLC:			3,390.13	3,390.13		
RECLA METALS LLLP						
66174	06/17/2025	STREETS-Welding Supplies	686.20	686.20	62625118	06/26/2025
Total RECLA METALS LLLP:			686.20	686.20		
RICE SIGNS LLC						
533252	04/23/2025	STREETS-Main Street Project: Asstd Street Signs (84), 30x30 Sign	7,014.65	7,014.65	61225129	06/12/2025
Total RICE SIGNS LLC:			7,014.65	7,014.65		
RIFF RAFF BREWING COMPANY						
6645	06/20/2025	Rec.-Alcohol for ComFest	480.00	480.00	2109	06/26/2025
Total RIFF RAFF BREWING COMPANY:			480.00	480.00		
RIO BLANCO BACKFLOWS						
418513	05/19/2025	SANIT-PS2: Testing Backflow Device according to ABPA Standards	85.00	85.00	61225127	06/12/2025
418513	05/19/2025	SANIT-PS1: Testing Backflow Device according to ABPA Standards	85.00	85.00	61225127	06/12/2025
Total RIO BLANCO BACKFLOWS:			170.00	170.00		
RJ THOMAS MFG. CO.INC.						
280354	06/17/2025	Parks-Bear Proof Trash Can (2 Bay) Main St. Grant	2,174.00	2,174.00	62625106	06/26/2025
Total RJ THOMAS MFG. CO.INC.:			2,174.00	2,174.00		
ROARING FORK ENGINEERING INC						
7780	05/23/2025	SANIT-2024-75 Pagosa Springs Sewer Replacement: McCabe Cree	420.00	420.00	61225140	06/12/2025
7781	05/23/2025	GEO-Geothermal Rate Study	5,105.50	5,105.50	61225140	06/12/2025
Total ROARING FORK ENGINEERING INC:			5,525.50	5,525.50		
RON SUTCLIFFE						
25 CS12	06/01/2025	Plng.-County Surveyor Plat Review Mtn. Villas Amendment	285.00	285.00	2112	06/26/2025
Total RON SUTCLIFFE:			285.00	285.00		
SAN JUAN ARBORISTS						
312	06/12/2025	Parks-Emergency tree removal Mary Fisher Park	2,200.00	2,200.00	2117	06/26/2025
Total SAN JUAN ARBORISTS:			2,200.00	2,200.00		
SARAH MACK						
6102025	06/16/2025	Rec.- KIDS Camp REFUND for Weeks 1-3	390.00	390.00	2118	06/26/2025
Total SARAH MACK:			390.00	390.00		
SHERWIN-WILLIAMS CO						
6143-9	06/03/2025	F&F-T.H. Painting	30.40	30.40	2083	06/12/2025
Total SHERWIN-WILLIAMS CO:			30.40	30.40		

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SLATE COMMUNICATIONS LLC						
3329	05/30/2025	TM-May Public Communications Specialist	2,375.00	2,375.00	61225135	06/12/2025
3330	05/30/2025	sewer communications	5,500.00	5,500.00	61225135	06/12/2025
Total SLATE COMMUNICATIONS LLC:			7,875.00	7,875.00		
SMART MOBILITY LLC dba FORD PRO						
INV35122033	05/31/2025	STREETS-Telematics Vehicle Tracking/Monitoring (4)	80.00	80.00	2094	06/12/2025
Total SMART MOBILITY LLC dba FORD PRO:			80.00	80.00		
SOCORRO VALENZUELA						
24MT276-1	06/11/2025	Courts-Emily Hibbs Restitution Payment	4,387.13	4,387.13	171	06/12/2025
Total SOCORRO VALENZUELA:			4,387.13	4,387.13		
SOUTHWEST AG INC						
52695R	06/05/2025	Parks-Equipment annual maintenance (2020 Kubota RTV-X1100+)	761.52	761.52	61225108	06/12/2025
Total SOUTHWEST AG INC:			761.52	761.52		
SOUTHWEST GASES, LTD						
5147	06/24/2025	STREETS-Acetylene, Argon gases and Welding Wire	319.90	319.90	62625110	06/26/2025
Total SOUTHWEST GASES, LTD:			319.90	319.90		
SOUTHWEST WATER AND PROPERTY LAW LLC						
3344	06/08/2025	Geo.-May water rights and tap agreement hours	661.50	661.50	61225130	06/12/2025
Total SOUTHWEST WATER AND PROPERTY LAW LLC:			661.50	661.50		
TERRY'S ACE HARDWARE						
062625 JOB 9	06/10/2025	Parks-Dish Brush, Bottle Brush, O Ring, Sprayer Shut Off	22.19	22.19	2108	06/26/2025
062625 JOB 9	06/10/2025	Parks-toilet treatment, Clorox, Root Simulator,	47.32	47.32	2108	06/26/2025
JOB 3 STMT 051025	05/10/2025	F&F-TH: Weatherstrip	12.34	12.34	2086	06/12/2025
JOB 3 STMT 051025	05/10/2025	F&F-TS: Non-metallic electrical depth spacers, 3/4" D 90degree con	10.62	10.62	2086	06/12/2025
JOB 3 STMT 051025	05/10/2025	F&F-Powerlock Tape measure 1"x25"	13.99	13.99	2086	06/12/2025
JOB 3 STMT 051025	05/10/2025	F&F-CC: Flush Handle/Lever White, Insect/Mice GlueBoard 12PK	26.20	26.20	2086	06/12/2025
JOB 3 STMT 051025	05/10/2025	F&F-TH: Bullnose Particle Board Shelving 3/4x16x8' (3), Titanium Sh	166.30	166.30	2086	06/12/2025
JOB 3 STMT 061025	06/10/2025	F&F- 6PC Pin Punch Set	20.89	20.89	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-CC: Asst Nuts, Bolts, & Washers	3.87	3.87	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-4.5 QT Clear/White Box (5)	14.95	14.95	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-T.S.: Sillcock Key 5/16" Stem	3.41	3.41	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-CC: Copper Union C to C 1/2", Brass Ball Valve 1/2" (3)	44.23	44.23	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-Museum: Thoroseal Waterproof Cement Coating Gray 50# bag,	80.72	80.72	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-Large Key ID Sleeve 8PK	3.79	3.79	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-New Employee Tool Set: Organizer 3PC, Asst Screwdrivers, Ta	218.95	218.95	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-TH: Ceiling Fan Install-4" Octagonal Box(2), Switch Box(2), Ele	243.25	243.25	2108	06/26/2025
JOB 3 STMT 061025	06/10/2025	F&F-TH: Batteries - Smoke Detectors/Siren AAA 16PK (2)	37.98	37.98	2108	06/26/2025
JOB 4 STMT 061025	06/10/2025	STREETS-U Bolts 1/2x3.5x5.75" (5)	31.31	31.31	2108	06/26/2025
JOB 4 STMT 061025	06/10/2025	STREETS-Assorted Rakes: Steel Lawn(2), Poly Leaf, Steel Manure	368.46	368.46	2108	06/26/2025
JOB 4 STMT 061025	06/10/2025	PW Admin.-No Trespass Sign (2), Assorted Nuts, Bolts, Washers (12	13.47	13.47	2108	06/26/2025
Total TERRY'S ACE HARDWARE:			1,384.24	1,384.24		
THE PAGOSA SPRINGS SUN						
409976	05/31/2025	HR-Help Wanted Police Officer	56.25	56.25	61225142	06/12/2025
Total THE PAGOSA SPRINGS SUN:			56.25	56.25		

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THOMSON REUTERS - WEST						
852032752	06/01/2025	Courts-Legal Research Subscription May 2025	1,386.29	1,386.29	61225121	06/12/2025
Total THOMSON REUTERS - WEST:			1,386.29	1,386.29		
TOWN OF PAGOSA SPRINGS						
5/31/2025	05/29/2025	Hsg.-Housing Sewer Avail.	570.00	570.00	2087	06/12/2025
5/31/2025	05/29/2025	PW Admin.-Maint. Fac. Sewer	71.25	71.25	2087	06/12/2025
5/31/2025	05/29/2025	Admin.-TH Sewer	285.00	285.00	2087	06/12/2025
5/31/2025	05/29/2025	Parks-Sewer	427.50	427.50	2087	06/12/2025
5/31/2025	05/29/2025	VC-VC Sewer	71.25	71.25	2087	06/12/2025
5/31/2025	05/29/2025	P&R Admin.-CC Sewer	712.50	712.50	2087	06/12/2025
Total TOWN OF PAGOSA SPRINGS:			2,137.50	2,137.50		
UNCC						
225051116	05/31/2025	GEO-811-Positive Response Re-Notifications PGSP01	34.10	34.10	61225110	06/12/2025
225051117	05/31/2025	SANIT-301 Locate Call Center Fees (Monthly)	118.60	118.60	61225110	06/12/2025
Total UNCC:			152.70	152.70		
Upper San Juan Health Service District						
25-792010	05/27/2025	REC.-KIDS CAMP CPR/1ST AID (8)	85.00	85.00	2079	06/12/2025
25-792010	05/27/2025	PD-CPR & 1ST AID CLASS (1)	20.00	20.00	2079	06/12/2025
25-792010	05/27/2025	HR-CPR & 1ST AID CLASS (1)	20.00	20.00	2079	06/12/2025
Total Upper San Juan Health Service District:			125.00	125.00		
UPPER SAN JUAN WATERSHED ENHANCEMENT						
1033	05/13/2025	Proj.-Pagosa Gateway Project WEP Admin	1,500.00	1,500.00	62625123	06/26/2025
1035	05/29/2025	PROJ.- PGP Engineering/design	10,489.75	10,489.75	61225141	06/12/2025
1037	06/09/2025	Proj.-PGP WEP Admin	1,775.00	1,775.00	61225141	06/12/2025
1040	06/16/2025	Proj.-Pagosa Gateway Project Design	1,462.52	1,462.52	62625123	06/26/2025
1040	06/16/2025	Proj.-Pagosa Gateway Project WEP Admin	1,950.00	1,950.00	62625123	06/26/2025
Total UPPER SAN JUAN WATERSHED ENHANCEMENT:			17,177.27	17,177.27		
VAL'S VIP CLEANING LLC						
173B	06/12/2025	F&F-Park Bathroom Cleaning/Locking Town Bathrooms (05/19/25-06	1,816.79	1,816.79	61225137	06/12/2025
174B	06/26/2025	F&F-Park Bathroom Cleaning: 06/06-08/25, 06/13-15/25; Locking To	1,805.66	1,805.66	62625119	06/26/2025
195	06/12/2025	F&F-Town Building Cleaning (06/02/25-06/13/25)	3,450.50	3,450.50	61225137	06/12/2025
196	06/26/2025	F&F-Town Building cleaning- 06/16/25, 06/26/25	3,450.50	3,450.50	62625119	06/26/2025
Total VAL'S VIP CLEANING LLC:			10,523.45	10,523.45		
VERIZON WIRELESS						
6114279472	05/23/2025	TOURISM-STAFF CELL PHONE	50.68	50.68	2074	06/12/2025
6114279472	05/23/2025	TM-STAFF CELL PHONE	40.68	40.68	2074	06/12/2025
6114279472	05/23/2025	BLDG.-STAFF CELL PHONE	50.68	50.68	2074	06/12/2025
6114279472	05/23/2025	COURTS-STAFF CELL PHONE	40.68	40.68	2074	06/12/2025
6114279472	05/23/2025	PARKS-STAFF CELL PHONE	40.68	40.68	2074	06/12/2025
6114279472	05/23/2025	HSG.-STAFF CELL PHONE	40.68	40.68	2074	06/12/2025
6114279472	05/23/2025	TOURISM ADMIN.-STAFF CELL PHONES	81.36	81.36	2074	06/12/2025
Total VERIZON WIRELESS:			345.44	345.44		
VISIONARY COMMUNICATIONS, INC.						
1300029	06/01/2025	Parks-Internet in the parks	695.52	695.52	2089	06/12/2025
Total VISIONARY COMMUNICATIONS, INC.:			695.52	695.52		

TOWN OF PAGOSA SPRINGS

Town Council-Expenditure Report
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Invoice Number	Invoice Date	Description	Invoice Amount	Check Amount	Check Number	Check Issue Date
VITAL RECORDS HOLDINGS LLC						
5111129	05/31/2025	ADMIN.-SHREDDING	71.04	71.04	61225116	06/12/2025
5111129	05/31/2025	COURTS-SHREDDING	71.03	71.03	61225116	06/12/2025
5111129	05/31/2025	POLICE-SHREDDING	71.03	71.03	61225116	06/12/2025
Total VITAL RECORDS HOLDINGS LLC:			213.10	213.10		
WAGNER EQUIPMENT CO						
B6689101	06/12/2025	SANIT-86" Bucket: Light Material (LM) Bolt On Cutting Edge (BOCE)	2,295.00	2,295.00	62625103	06/26/2025
Total WAGNER EQUIPMENT CO:			2,295.00	2,295.00		
WALMART STORE, INC.						
25MC010-1	06/02/2025	Courts-Jaydrian Lujan Restitution Payment	590.24	590.24	170	06/12/2025
Total WALMART STORE, INC.:			590.24	590.24		
WESTERN PAPER DISTRIBUTORS						
051425 CR	05/14/2025	PARKS-Tax Refund: Inv # 5131454	30.82-	30.82-	62625104	06/26/2025
051425 CR	05/14/2025	F&F-Tax Refund: Inv #5125150	51.88-	51.88-	62625104	06/26/2025
051425 CR	05/14/2025	PARKS-Tax Refund: Inv #5092900	3.74-	3.74-	62625104	06/26/2025
051425 CR	05/14/2025	F&F-Tax Refund: Inv ##5092899	22.02-	22.02-	62625104	06/26/2025
5190724	06/11/2025	F&F-2ply Premium M-Fold Towel White (6)	207.96	207.96	62625104	06/26/2025
Total WESTERN PAPER DISTRIBUTORS:			99.50	99.50		
WILLIAM ROCKENSOCK						
061725	06/17/2025	PD-Per Diem Methodology Certification, Boulder, CO POST Approve	520.00	520.00	2106	06/26/2025
Total WILLIAM ROCKENSOCK:			520.00	520.00		
WORLD FUEL SERVICES INC						
3182301-41525	05/16/2025	SANIT-PS1: Fuel for Generator	1,461.27	1,461.27	61225124	06/12/2025
3182302-41525	05/16/2025	F&F-Equipment Fuel for week of 05/16/25	48.94	48.94	61225124	06/12/2025
3182302-41525	05/16/2025	PARKS-Equipment Fuel for week of 05/16/25	118.68	118.68	61225124	06/12/2025
3182302-41525	05/16/2025	SANIT-Equipment Fuel for week of 05/16/25	492.09	492.09	61225124	06/12/2025
3182302-41525	05/16/2025	STREETS-Equipment Fuel for week of 05/16/25	484.98	484.98	61225124	06/12/2025
3182302-41525	05/16/2025	REC-Equipment Fuel for week of 05/16/25	24.71	24.71	61225124	06/12/2025
3189454-41525	05/23/2025	F&F-Equipment Fuel for week of 05/23/25	10.23	10.23	61225124	06/12/2025
3189454-41525	05/23/2025	PARKS-Equipment Fuel for week of 05/23/25	344.26	344.26	61225124	06/12/2025
3189454-41525	05/23/2025	SANIT-Equipment Fuel for week of 05/23/25	108.96	108.96	61225124	06/12/2025
3189454-41525	05/23/2025	STREETS-Equipment Fuel for week of 05/23/25	258.34	258.34	61225124	06/12/2025
3189454-41525	05/23/2025	REC-Equipment Fuel for week of 05/23/25	7.63	7.63	61225124	06/12/2025
3203199-41525	06/06/2025	F&F-Equipment Fuel for week of 05/22/2025	9.82	9.82	62625113	06/26/2025
3203199-41525	06/06/2025	PARKS-Equipment Fuel for week of 05/22/2025	406.18	406.18	62625113	06/26/2025
3203199-41525	06/06/2025	SANIT-Equipment Fuel for week of 05/22/2025	386.55	386.55	62625113	06/26/2025
3203199-41525	06/06/2025	STREETS-Equipment Fuel for week of 05/22/2025	274.04	274.04	62625113	06/26/2025
3203199-41525	06/06/2025	PW-Equipment Fuel for week of 05/22/2025	40.07	40.07	62625113	06/26/2025
Total WORLD FUEL SERVICES INC:			4,476.75	4,476.75		
YVONNE TALARICO						
060325	06/03/2025	Cemetery-Marker Deposit Return	350.00	350.00	2102	06/12/2025
Total YVONNE TALARICO:			350.00	350.00		
Grand Totals:			625,329.62	625,329.62		

TOWN OF PAGOSA SPRINGS

Town Council-Expenditure Report
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Report Criteria:

Detail report type printed

TOWN OF PAGOSA SPRINGS
COMBINED CASH INVESTMENT
JUNE 30, 2025

COMBINED CASH ACCOUNTS

01-10300	CASH IN CHECKING FSWB	68,410.22
01-10310	BANK OF THE SAN JUANS CHECKING	64,164.69
01-10320	BANK OF THE SAN JUANS SAVINGS	4,592,835.35
01-10330	BANK SAN JUANS GEN WKG SAVINGS	1,124,522.32
01-10450	FSWB ESCROW ACCT	650.00
01-10500	CASH - XPRESS DEPOSIT ACCOUNT	150,051.04
01-10550	CASH - COLOTRUST PLUS INVEST	5,690,299.63
01-10565	CASH - CSLIP INVESTMENT POOL	4,591,436.23

TOTAL COMBINED CASH	16,282,369.48
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TOTAL UNALLOCATED CASH	16,282,369.48
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CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,016,323.70
21	ALLOCATION TO CONSERVATION TRUST FUND	107,197.56
31	ALLOCATION TO TRUST/IMPACT FUND	1,112,470.52
41	ALLOCATION TO LODGERS TAX FUND	1,536,128.52
51	ALLOCATION TO CAPITAL IMPROVEMENT FUND	4,041,996.27
53	ALLOCATION TO SANITATION FUND	5,284,729.62
55	ALLOCATION TO GEOTHERMAL FUND	183,523.29

TOTAL ALLOCATIONS TO OTHER FUNDS	16,282,369.48
ALLOCATION FROM COMBINED CASH FUND - 01-10100	(16,282,369.48)

ZERO PROOF IF ALLOCATIONS BALANCE	.00
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TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	4,016,323.70	
10-10275	ROAD CUT FSWB 558761984	12,903.72	
10-10500	PETTY CASH	300.00	
10-10530	ACCTS RECEIVABLE - GEN FUND	2,707.92	
10-10701	ADVANCE TO SANITATION	59,587.17	
10-10900	LEASE RECEIVABLE	1,222,133.07	
10-11500	PROPERTY TAX	132,644.00	
10-11510	SALES TAX	778,817.32	
10-11511	MARIJUANA TAX	15,581.42	
	TOTAL ASSETS		6,240,998.32

LIABILITIES AND EQUITY

LIABILITIES

10-20100	ACCOUNTS PAYABLE	118,594.19	
10-21000	WAGES PAYABLE	123,907.70	
10-21300	FEDERAL INCOME TAX WITHHELD	15,483.93	
10-21400	STATE INCOME TAX WITHHELD	6,434.00	
10-21500	FICA TAXES WITHHELD	23,573.22	
10-21550	SUTA PAYABLE	2,320.78	
10-21600	CAFETERIA PLAN	(223.22)	
10-21605	HEALTH SAVINGS ACCOUNTS	1,735.69	
10-21610	MASA INSURANCE	286.50	
10-21615	VISION INSURANCE	1,012.68	
10-21620	DENTAL INSURANCE	(16.75)	
10-21630	LIFE INSURANCE	446.43	
10-21635	VOLUNTARY LIFE INSURANCE	1,985.37	
10-21640	NEW YORK LIFE PAYABLE	70.00	
10-21645	SHORT TERM DISABILITY	41.61	
10-21650	AFLAC PAYABLE	(351.16)	
10-21655	SUPP INSURANCE	773.80	
10-21700	POLICE PENSION, 8%	6,056.36	
10-21800	CCOERA PENSION FUND	38,533.11	
10-21900	HEALTH INSURANCE	660.85	
10-21910	ESCROW ACCOUNT	200.00	
10-22100	ROAD CUT BONDS	13,197.11	
10-22210	UNEARNED REVENUE	(2,315.00)	
10-22250	DEFERRED INFLOW-LEASES	1,180,361.55	
10-22260	DEFERRED INFLOW-PROPERTY TAXES	134,959.00	
	TOTAL LIABILITIES		1,667,727.75

FUND EQUITY

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:		
10-29800	FUND BALANCE	4,862,583.54
10-29810	FUND BALANCE - ASSIGNED	107,364.73
	REVENUE OVER EXPENDITURES - YTD	(396,677.70)
		<u>4,573,270.57</u>
	BALANCE - CURRENT DATE	<u>4,573,270.57</u>
	TOTAL FUND EQUITY	<u>4,573,270.57</u>
	TOTAL LIABILITIES AND EQUITY	<u><u>6,240,998.32</u></u>

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-101 PROPERTY TAX	9,453.31	106,463.64	132,644.00	26,180.36	80.3
10-31-102 SPECIFIC OWNERSHIP/MVL TAX	1,443.16	8,464.33	18,000.00	9,535.67	47.0
10-31-103 SALES TAX	341,822.16	2,193,140.96	4,594,359.00	2,401,218.04	47.7
10-31-104 CIGARETTE TAX	735.25	5,500.06	15,150.00	9,649.94	36.3
10-31-105 MARIJUANA TAX	6,379.40	45,499.58	105,000.00	59,500.42	43.3
10-31-106 SEVERANCE TAX	.00	.00	10,000.00	10,000.00	.0
10-31-310 SALES TAX	.00 (	410.80)	.00	410.80	.0
10-31-420 CIGARETTE TAX	.00 (	1,434.13)	.00	1,434.13	.0
10-31-600 GAS FRANCHISE	.00 (	7,821.24)	.00	7,821.24	.0
10-31-750 CABLE TV FRANCHISE	.00 (	296.72)	.00	296.72	.0
TOTAL TAXES	359,833.28	2,349,105.68	4,875,153.00	2,526,047.32	48.2
<u>LICENSES AND PERMITS</u>					
10-32-200 LIQUOR LICENSES	1,418.75	6,150.00	11,275.00	5,125.00	54.6
10-32-201 MARIJUANA LICENSES	2,000.00	10,000.00	18,000.00	8,000.00	55.6
10-32-202 VACATION RENTAL LICENSES	750.00	54,850.00	56,000.00	1,150.00	98.0
10-32-203 BUSINESS LICENSES	7,390.00	29,880.00	40,000.00	10,120.00	74.7
10-32-206 BUILDING PERMITS	23,082.50	60,598.00	75,000.00	14,402.00	80.8
10-32-207 PLANNING PERMITS	2,570.00	6,240.00	11,000.00	4,760.00	56.7
TOTAL LICENSES AND PERMITS	37,211.25	167,718.00	211,275.00	43,557.00	79.4
<u>INTERGOVERNMENTAL REVENUES</u>					
10-33-304 ARCHULETA COUNTY	.00	30,000.00	183,265.00	153,265.00	16.4
10-33-305 STATE OF COLORADO GRANTS	(18,860.22)	9,851.77	882,098.00	872,246.23	1.1
10-33-306 DOLA GRANTS	26,724.65	36,171.11	.00	(36,171.11)	.0
TOTAL INTERGOVERNMENTAL REVENUES	7,864.43	76,022.88	1,065,363.00	989,340.12	7.1
<u>CHARGES FOR SERVICES</u>					
10-34-400 DEPT. SPECIFIC SVC. CHARGE FEE	.00	.00	21,000.00	21,000.00	.0
10-34-402 DEPARTMENT SPEC. CHG FOR SVC	4,231.00	10,058.42	5,000.00	(5,058.42)	201.2
10-34-403 PROGRAM/EVENT FEES	10,606.65	74,816.78	109,000.00	34,183.22	68.6
10-34-410 CHGS FOR ADDED SERVICES-POLICE	2,221.83	58,961.17	105,000.00	46,038.83	56.2
TOTAL CHARGES FOR SERVICES	17,059.48	143,836.37	240,000.00	96,163.63	59.9

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES, FEES & FORFEITURES</u>					
10-35-110 COURT FINES	.00	.20	.00	(.20)	.0
10-35-115 TRAFFIC SURCHARGES	.00	.50	.00	(.50)	.0
10-35-500 DEPARTMENT SPECIFIC FINES	6,715.00	32,255.00	48,000.00	15,745.00	67.2
10-35-501 DEPARTMENT SPECIFIC SURCHARGES	1,032.00	4,408.31	8,000.00	3,591.69	55.1
10-35-502 CONVENIENCE/CC FEES	506.70	3,107.65	9,000.00	5,892.35	34.5
10-35-503 LATE FEES (PENALTIES & INT.)	40.00	80.00	.00	(80.00)	.0
TOTAL FINES, FEES & FORFEITURES	8,293.70	39,851.66	65,000.00	25,148.34	61.3
<u>MISCELLANEOUS REVENUES</u>					
10-36-601 MISCELLANEOUS REVENUE	.00	9,167.19	18,000.00	8,832.81	50.9
10-36-602 DEPARTMENT SPECIFIC MISC	.00	25.00	10,000.00	9,975.00	.3
10-36-603 INTEREST INCOME	15,289.37	106,528.88	191,365.00	84,836.12	55.7
TOTAL MISCELLANEOUS REVENUES	15,289.37	115,721.07	219,365.00	103,643.93	52.8
<u>CONTRIBUTIONS & OTHR GRANT REV</u>					
10-37-701 PRIVATE/NON-PROFIT COLLABORAT.	.00	3,000.00	.00	(3,000.00)	.0
10-37-702 SCHOLARSHIP FUNDING	3,902.59	11,075.49	32,000.00	20,924.51	34.6
TOTAL CONTRIBUTIONS & OTHR GRANT REV	3,902.59	14,075.49	32,000.00	17,924.51	44.0
<u>LEASES & RENTS</u>					
10-38-802 GROUND LEASE REVENUE	1,262.78	46,539.41	101,235.00	54,695.59	46.0
10-38-803 MINERAL LEASING REVENUE	.00	.00	800.00	800.00	.0
10-38-805 FRANCHISE FEES-CABLE TV	.00	564.33	1,500.00	935.67	37.6
10-38-806 FRANCHISE FEES-GAS	.00	18,024.14	22,330.00	4,305.86	80.7
10-38-812 DEPT. SPEC. LEASES-P&R ADMIN	2,943.76	18,046.56	36,477.00	18,430.44	49.5
10-38-813 DEPT. SPEC. RENT FEES-P&R ADMN	1,802.50	16,961.00	25,000.00	8,039.00	67.8
TOTAL LEASES & RENTS	6,009.04	100,135.44	187,342.00	87,206.56	53.5
<u>INTERFUND TRANSFERS</u>					
10-39-904 TRANSFER FROM CTF	.00	.00	50,000.00	50,000.00	.0
10-39-906 TRANSFER FROM TRUST FUND	.00	.00	7,500.00	7,500.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	57,500.00	57,500.00	.0
TOTAL FUND REVENUE	455,463.14	3,006,466.59	6,952,998.00	3,946,531.41	43.2

FOR ADMINISTRATION USE ONLY

50 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COURTS</u>					
10-41-401 SALARIES	21,561.23	139,486.24	274,561.00	135,074.76	50.8
10-41-402 PART TIME	5,174.46	26,405.63	10,587.00	(15,818.63)	249.4
10-41-403 OVERTIME	.00	123.54	750.00	626.46	16.5
10-41-411 FICA	1,982.32	12,297.84	21,814.00	9,516.16	56.4
10-41-412 EMPLOYEE INSURANCE	3,670.07	22,089.37	43,890.00	21,800.63	50.3
10-41-413 PENSION	1,495.76	9,722.44	19,434.00	9,711.56	50.0
10-41-423 WORKERS COMPENSATION INSURANCE	32.05	161.56	265.00	103.44	61.0
10-41-501 OFFICE SUPPLIES	104.85	453.00	2,150.00	1,697.00	21.1
10-41-502 OPERATING SUPPLIES	(6.49)	.00	.00	.00	.0
10-41-503 MAINTENANCE & CLEANING SUPPLIE	.00	9.46	150.00	140.54	6.3
10-41-504 POSTAGE/SHIPPING	.00	294.04	1,200.00	905.96	24.5
10-41-505 COPY/PRINTING	405.55	1,276.60	5,800.00	4,523.40	22.0
10-41-511 FUEL/OIL/OPERATING FLUIDS	40.99	71.28	250.00	178.72	28.5
10-41-521 DEPARTMENT MATERIALS	.00	.00	800.00	800.00	.0
10-41-551 FURNISHINGS & FIXTURES	.00	1,330.46	4,437.00	3,106.54	30.0
10-41-581 SMALL EQUIPMENT	.00	.00	150.00	150.00	.0
10-41-583 COMPUTER/IT EQUIPMENT	.00	1,436.66	1,200.00	(236.66)	119.7
10-41-584 SOFTWARE SUBSCRIPTIONS	1,484.32	12,564.35	25,279.00	12,714.65	49.7
10-41-621 TELEPHONE SERVICE-UTILITY	173.88	818.80	2,153.00	1,334.20	38.0
10-41-622 TELEPHONE-EE ISSUED CELL PHONE	40.68	203.40	512.00	308.60	39.7
10-41-632 LAUNDRY/CLEANING SERVICES	.00	.00	200.00	200.00	.0
10-41-646 R&M-OTHER	.00	.00	70.00	70.00	.0
10-41-691 DISPOSAL/RECYCLING/SHREDDING	71.03	215.43	650.00	434.57	33.1
10-41-702 ATTORNEY	.00	.00	40,000.00	40,000.00	.0
10-41-704 CONTRACTED SERVICES (OTHER PRO	248.85	4,779.83	22,190.00	17,410.17	21.5
10-41-705 IT SERVICES	622.09	4,263.87	11,292.00	7,028.13	37.8
10-41-707 SECURITY	.00	.00	4,500.00	4,500.00	.0
10-41-708 TRANSLATION SERVICES	.00	45.10	1,500.00	1,454.90	3.0
10-41-711 TRAVEL-TRANSPORTATION	64.00	83.00	600.00	517.00	13.8
10-41-712 TRAVEL-MEALS	.00	1,115.00	3,309.00	2,194.00	33.7
10-41-713 TRAVEL-LODGING	2,200.00	3,300.00	6,000.00	2,700.00	55.0
10-41-722 MEETING-REGISTRATION	681.00	1,556.00	2,250.00	694.00	69.2
10-41-731 RENTAL-EQUIPMENT	115.03	575.15	2,600.00	2,024.85	22.1
10-41-751 BOOKS & SUBSCRIPTIONS	601.30	747.19	800.00	52.81	93.4
10-41-761 INSURANCE & BONDS	.00	67.88	250.00	182.12	27.2
10-41-792 DUES & MEMBERSHIPS	.00	681.00	565.00	(116.00)	120.5
10-41-794 TEAM BUILDING	32.78	205.57	500.00	294.43	41.1
10-41-796 BOARD EXPENSES/VOLUNTEER APPRE	129.18	353.77	2,000.00	1,646.23	17.7
TOTAL COURTS	40,924.93	246,733.46	514,658.00	267,924.54	47.9

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-49-401 SALARIES	55,110.08	421,402.87	903,513.00	482,110.13	46.6
10-49-402 PART TIME	1,100.90	7,746.22	115,775.00	108,028.78	6.7
10-49-403 OVERTIME	2,629.76	17,371.80	18,413.00	1,041.20	94.4
10-49-404 ON-CALL	1,175.00	2,200.00	.00	(2,200.00)	.0
10-49-406 ADDED DUTY/BILLABLE OT/GRANTS	2,644.16	12,513.71	41,887.00	29,373.29	29.9
10-49-411 FICA	1,444.82	9,614.10	26,373.00	16,758.90	36.5
10-49-412 EMPLOYEE INSURANCE	9,311.71	76,401.39	167,097.00	90,695.61	45.7
10-49-413 PENSION	8,045.16	60,956.41	136,330.00	75,373.59	44.7
10-49-423 WORKERS COMPENSATION INSURANCE	2,966.05	14,951.27	26,863.00	11,911.73	55.7
10-49-501 OFFICE SUPPLIES	89.99	503.31	1,420.00	916.69	35.4
10-49-502 OPERATING SUPPLIES	.00	10,944.90	14,022.00	3,077.10	78.1
10-49-503 MAINTENANCE & CLEANING SUPPLIE	.00	54.27	125.00	70.73	43.4
10-49-504 POSTAGE/SHIPPING	121.28	308.70	1,065.00	756.30	29.0
10-49-505 COPY/PRINTING	.00	1,433.27	6,425.00	4,991.73	22.3
10-49-506 LOGO WEAR	19.95	624.37	5,500.00	4,875.63	11.4
10-49-511 FUEL/OIL/OPERATING FLUIDS	2,319.39	12,438.19	35,000.00	22,561.81	35.5
10-49-521 DEPARTMENT MATERIALS	.00	.00	100.00	100.00	.0
10-49-543 SMALL TOOLS	114.04	254.23	500.00	245.77	50.9
10-49-544 TOOLS	.00	913.00	.00	(913.00)	.0
10-49-551 FURNISHINGS & FIXTURES	.00	.00	1,300.00	1,300.00	.0
10-49-561 COMMUNITY ENGAGEMENT/COMMUNITY	300.00	2,049.62	5,000.00	2,950.38	41.0
10-49-581 SMALL EQUIPMENT	.00	.00	500.00	500.00	.0
10-49-582 EQUIPMENT	.00	(22.50)	11,151.00	11,173.50	(.2)
10-49-583 COMPUTER/IT EQUIPMENT	.00	43.89	3,000.00	2,956.11	1.5
10-49-584 SOFTWARE SUBSCRIPTIONS	329.73	4,075.48	17,824.00	13,748.52	22.9
10-49-621 TELEPHONE SERVICE-UTILITY	267.84	1,339.20	4,263.00	2,923.80	31.4
10-49-622 TELEPHONE-EE ISSUED CELL PHONE	1,102.55	5,244.35	13,000.00	7,755.65	40.3
10-49-641 R&M-VEHICLES	.00	9.71	.00	(9.71)	.0
10-49-642 R&M-EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
10-49-691 DISPOSAL/RECYCLING/SHREDDING	71.03	190.43	650.00	459.57	29.3
10-49-704 CONTRACTED SERVICES (OTHER PRO	505.00	118,095.64	462,026.00	343,930.36	25.6
10-49-705 IT SERVICES	2,500.70	15,471.03	36,494.00	21,022.97	42.4
10-49-708 TRANSLATION SERVICES	44.71	120.56	342.00	221.44	35.3
10-49-711 TRAVEL-TRANSPORTATION	133.00	1,205.39	1,000.00	(205.39)	120.5
10-49-712 TRAVEL-MEALS	589.76	2,850.76	6,200.00	3,349.24	46.0
10-49-713 TRAVEL-LODGING	704.42	3,229.24	10,000.00	6,770.76	32.3
10-49-721 MEETING & TRAINING-SUPPLIES	145.76	145.76	1,000.00	854.24	14.6
10-49-751 BOOKS & SUBSCRIPTIONS	.00	5.00	2,244.00	2,239.00	.2
10-49-761 INSURANCE & BONDS	.00	34,866.32	68,846.00	33,979.68	50.6
10-49-762 INSURANCE CLAIM DEDUCTIBLES	.00	500.00	.00	(500.00)	.0
10-49-791 ADVERTISING/PUBLIC NOTIFICATIO	455.00	455.00	500.00	45.00	91.0
10-49-792 DUES & MEMBERSHIPS	.00	860.00	1,135.00	275.00	75.8
10-49-793 TRAINING & SCHOOLS	20.00	4,114.77	24,000.00	19,885.23	17.1
10-49-794 TEAM BUILDING	42.50	592.00	900.00	308.00	65.8
TOTAL POLICE	94,304.29	846,073.66	2,173,783.00	1,327,709.34	38.9

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS & REC. ADMIN</u>					
10-54-401 SALARIES	11,880.18	77,221.18	154,434.00	77,212.82	50.0
10-54-411 FICA	868.66	5,675.90	11,851.00	6,175.10	47.9
10-54-412 EMPLOYEE INSURANCE	3,528.27	21,181.52	35,036.00	13,854.48	60.5
10-54-413 PENSION	1,069.20	6,949.80	13,891.00	6,941.20	50.0
10-54-414 PHONE STIPEND	40.00	240.00	480.00	240.00	50.0
10-54-423 WORKERS COMPENSATION INSURANCE	17.31	87.26	144.00	56.74	60.6
10-54-501 OFFICE SUPPLIES	.00	125.64	500.00	374.36	25.1
10-54-502 OPERATING SUPPLIES	.00	8.65	200.00	191.35	4.3
10-54-503 MAINTENANCE & CLEANING SUPPLIE	.00	7.88	.00	(7.88)	.0
10-54-505 COPY/PRINTING	.00	.00	500.00	500.00	.0
10-54-584 SOFTWARE SUBSCRIPTIONS	45.33	385.48	448.00	62.52	86.0
10-54-601 GAS-UTILITY	535.70	8,347.53	13,618.00	5,270.47	61.3
10-54-602 ELECTRIC-UTILITY	1,718.55	10,371.53	23,411.00	13,039.47	44.3
10-54-603 WATER-UTILITY	372.78	1,812.98	6,509.00	4,696.02	27.9
10-54-604 SEWER-UTILITY	.00	3,562.50	8,550.00	4,987.50	41.7
10-54-621 TELEPHONE SERVICE-UTILITY	228.72	1,143.60	1,253.00	109.40	91.3
10-54-705 IT SERVICES	414.73	2,237.12	3,764.00	1,526.88	59.4
10-54-731 RENTAL-EQUIPMENT	128.73	772.38	2,081.00	1,308.62	37.1
10-54-732 RENTAL-MISC.	.00	.00	350.00	350.00	.0
10-54-742 CONVENIENCE (CREDIT CARD PROCE	.00	1,960.88	6,000.00	4,039.12	32.7
10-54-761 INSURANCE & BONDS	.00	87.88	.00	(87.88)	.0
10-54-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	10,000.00	10,000.00	.0
10-54-794 TEAM BUILDING	.00	125.98	200.00	74.02	63.0
10-54-796 BOARD EXPENSES/VOLUNTEER APPRE	5.77	1,329.15	3,800.00	2,470.85	35.0
10-54-812 FURNITURE & FIXTURES	.00	327.76	1,500.00	1,172.24	21.9
TOTAL PARKS & REC. ADMIN	20,853.93	143,962.60	298,520.00	154,557.40	48.2

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-55-401 SALARIES	18,472.32	120,070.03	240,141.00	120,070.97	50.0
10-55-402 PART TIME	31,540.00	35,325.25	80,000.00	44,674.75	44.2
10-55-403 OVERTIME	660.36	660.36	.00	(660.36)	.0
10-55-411 FICA	3,828.82	11,637.42	18,371.00	6,733.58	63.4
10-55-412 EMPLOYEE INSURANCE	4,172.82	24,740.59	40,937.00	16,196.41	60.4
10-55-413 PENSION	1,662.54	10,806.51	20,181.00	9,374.49	53.6
10-55-414 PHONE STIPEND	40.00	140.00	.00	(140.00)	.0
10-55-423 WORKERS COMPENSATION INSURANCE	574.75	2,897.21	2,741.00	(156.21)	105.7
10-55-501 OFFICE SUPPLIES	.00	132.04	500.00	367.96	26.4
10-55-502 OPERATING SUPPLIES	7,323.36	16,546.56	36,500.00	19,953.44	45.3
10-55-503 MAINTENANCE & CLEANING SUPPLIE	.00	8.94	.00	(8.94)	.0
10-55-505 COPY/PRINTING	175.92	464.73	2,000.00	1,535.27	23.2
10-55-506 LOGO WEAR	.00	.00	900.00	900.00	.0
10-55-511 FUEL/OIL/OPERATING FLUIDS	129.47	238.15	1,000.00	761.85	23.8
10-55-521 DEPARTMENT MATERIALS	21.51	21.51	.00	(21.51)	.0
10-55-543 SMALL TOOLS	292.27	632.37	1,500.00	867.63	42.2
10-55-551 FURNISHINGS & FIXTURES	239.99	239.99	.00	(239.99)	.0
10-55-561 COMMUNITY ENGAGEMENT/COMMUNITY	480.00	1,286.42	16,600.00	15,313.58	7.8
10-55-581 SMALL EQUIPMENT	.00	.00	2,500.00	2,500.00	.0
10-55-584 SOFTWARE SUBSCRIPTIONS	77.21	7,570.81	7,835.00	264.19	96.6
10-55-621 TELEPHONE SERVICE-UTILITY	.00	.00	1,497.00	1,497.00	.0
10-55-622 TELEPHONE-EE ISSUED CELL PHONE	.00	122.04	504.00	381.96	24.2
10-55-632 LAUNDRY/CLEANING SERVICES	.00	46.75	3,500.00	3,453.25	1.3
10-55-704 CONTRACTED SERVICES (OTHER PRO	4,300.00	4,643.00	15,400.00	10,757.00	30.2
10-55-705 IT SERVICES	829.46	4,474.26	7,528.00	3,053.74	59.4
10-55-711 TRAVEL-TRANSPORTATION	1,150.03	1,150.03	2,500.00	1,349.97	46.0
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	745.00	745.00	1,000.00	255.00	74.5
10-55-732 RENTAL-MISC.	940.00	1,530.00	3,400.00	1,870.00	45.0
10-55-742 CONVENIENCE (CREDIT CARD PROCE	171.55	171.55	.00	(171.55)	.0
10-55-761 INSURANCE & BONDS	13.46	521.68	597.00	75.32	87.4
10-55-771 INITIATIVES & ECONOMIC DEVELOP	1,500.00	1,500.00	4,500.00	3,000.00	33.3
10-55-782 KIDS CAMP-TRAINING/CERTIFICATI	172.44	1,331.35	2,400.00	1,068.65	55.5
10-55-783 KIDS CAMP-STAFF UNIFORMS	903.00	903.00	1,000.00	97.00	90.3
10-55-784 KIDS CAMP-SUPPLIES & SNACKS	729.86	2,594.27	7,500.00	4,905.73	34.6
10-55-785 KIDS CAMP-CONTRACTED ACTIVITIE	.00	.00	3,000.00	3,000.00	.0
10-55-786 KIDS CAMP-ADVERTISING	.00	682.50	750.00	67.50	91.0
10-55-791 ADVERTISING/PUBLIC NOTIFICATIO	661.50	661.50	3,700.00	3,038.50	17.9
10-55-792 DUES & MEMBERSHIPS	.00	700.00	.00	(700.00)	.0
10-55-793 TRAINING & SCHOOLS	.00	.00	500.00	500.00	.0
10-55-794 TEAM BUILDING	.00	158.78	600.00	441.22	26.5
10-55-830 EQUIPMENT-CAPITAL OUTLAY	.00	11,000.00	.00	(11,000.00)	.0
TOTAL RECREATION	81,807.64	266,354.60	535,482.00	269,127.40	49.7

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMM. DEVEL. ADMIN</u>					
10-62-401 SALARIES	8,208.94	53,358.11	106,716.00	53,357.89	50.0
10-62-411 FICA	599.86	3,897.93	8,201.00	4,303.07	47.5
10-62-412 EMPLOYEE INSURANCE	756.99	4,549.74	9,114.00	4,564.26	49.9
10-62-413 PENSION	738.80	4,802.20	9,599.00	4,796.80	50.0
10-62-414 PHONE STIPEND	40.00	240.00	480.00	240.00	50.0
10-62-423 WORKERS COMPENSATION INSURANCE	11.97	60.33	99.00	38.67	60.9
10-62-501 OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-62-505 COPY/PRINTING	.00	.00	1,700.00	1,700.00	.0
10-62-511 FUEL/OIL/OPERATING FLUIDS	.00	46.00	200.00	154.00	23.0
10-62-581 SMALL EQUIPMENT	.00	205.32	.00 (	205.32)	.0
10-62-584 SOFTWARE SUBSCRIPTIONS	37.03	4,412.49	13,766.00	9,353.51	32.1
10-62-621 TELEPHONE SERVICE-UTILITY	226.49	1,173.01	340.00 (	833.01)	345.0
10-62-705 IT SERVICES	414.73	2,237.12	3,764.00	1,526.88	59.4
10-62-708 TRANSLATION SERVICES	.00	.00	200.00	200.00	.0
10-62-711 TRAVEL-TRANSPORTATION	.00	161.17	400.00	238.83	40.3
10-62-712 TRAVEL-MEALS	.00	290.00	400.00	110.00	72.5
10-62-713 TRAVEL-LODGING	.00	756.00	1,200.00	444.00	63.0
10-62-722 MEETING-REGISTRATION	295.00	1,080.00	1,000.00 (	80.00)	108.0
10-62-761 INSURANCE & BONDS	.00	259.34	93.00 (	166.34)	278.9
10-62-792 DUES & MEMBERSHIPS	.00	50.00	1,030.00	980.00	4.9
10-62-793 TRAINING & SCHOOLS	.00	149.00	.00 (	149.00)	.0
TOTAL COMM. DEVEL. ADMIN	11,329.81	77,727.76	158,602.00	80,874.24	49.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING</u>					
10-63-401 SALARIES	11,009.36	62,540.58	152,931.00	90,390.42	40.9
10-63-402 PART TIME	2,591.06	15,065.08	35,225.00	20,159.92	42.8
10-63-411 FICA	975.07	5,579.67	14,431.00	8,851.33	38.7
10-63-412 EMPLOYEE INSURANCE	3,552.26	17,807.56	26,846.00	9,038.44	66.3
10-63-413 PENSION	990.84	5,557.77	13,756.00	8,198.23	40.4
10-63-414 PHONE STIPEND	80.00	440.00	480.00	40.00	91.7
10-63-423 WORKERS COMPENSATION INSURANCE	400.09	2,016.78	3,501.00	1,484.22	57.6
10-63-501 OFFICE SUPPLIES	.00	222.89	500.00	277.11	44.6
10-63-504 POSTAGE/SHIPPING	.00	.00	100.00	100.00	.0
10-63-505 COPY/PRINTING	.00	45.13	250.00	204.87	18.1
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
10-63-583 COMPUTER/IT EQUIPMENT	.00	.00	200.00	200.00	.0
10-63-584 SOFTWARE SUBSCRIPTIONS	67.99	1,196.60	1,398.00	201.40	85.6
10-63-621 TELEPHONE SERVICE-UTILITY	.00	.00	1,301.00	1,301.00	.0
10-63-622 TELEPHONE-EE ISSUED CELL PHONE	50.68	412.33	1,277.00	864.67	32.3
10-63-705 IT SERVICES	622.09	3,658.43	7,528.00	3,869.57	48.6
10-63-711 TRAVEL-TRANSPORTATION	.00	214.77	600.00	385.23	35.8
10-63-712 TRAVEL-MEALS	.00	644.00	700.00	56.00	92.0
10-63-713 TRAVEL-LODGING	.00	1,760.46	1,800.00	39.54	97.8
10-63-721 MEETING & TRAINING-SUPPLIES	.00	.00	700.00	700.00	.0
10-63-722 MEETING-REGISTRATION	.00	372.24	1,000.00	627.76	37.2
10-63-743 RECORDING FEES	18.00	18.00	.00 (	18.00)	.0
10-63-751 BOOKS & SUBSCRIPTIONS	.00	294.00	.00 (	294.00)	.0
10-63-792 DUES & MEMBERSHIPS	315.00	346.33	800.00	453.67	43.3
10-63-793 TRAINING & SCHOOLS	.00	1,036.30	3,000.00	1,963.70	34.5
TOTAL BUILDING	20,672.44	119,228.92	268,924.00	149,695.08	44.3

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-64-401 SALARIES	8,788.54	40,135.04	196,701.00	156,565.96	20.4
10-64-402 PART TIME	.00	16,990.47	.00	(16,990.47)	.0
10-64-411 FICA	602.78	4,006.59	15,048.00	11,041.41	26.6
10-64-412 EMPLOYEE INSURANCE	2,882.88	15,230.44	47,547.00	32,316.56	32.0
10-64-413 PENSION	790.98	5,141.37	22,427.00	17,285.63	22.9
10-64-423 WORKERS COMPENSATION INSURANCE	22.05	111.15	183.00	71.85	60.7
10-64-501 OFFICE SUPPLIES	.00	27.75	600.00	572.25	4.6
10-64-504 POSTAGE/SHIPPING	19.36	175.32	750.00	574.68	23.4
10-64-505 COPY/PRINTING	3.50	3.50	500.00	496.50	.7
10-64-511 FUEL/OIL/OPERATING FLUIDS	.00	68.03	.00	(68.03)	.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	53.63	8,045.74	7,085.00	(960.74)	113.6
10-64-621 TELEPHONE SERVICE-UTILITY	.00	.00	1,325.00	1,325.00	.0
10-64-704 CONTRACTED SERVICES (OTHER PRO	285.00	505.00	2,000.00	1,495.00	25.3
10-64-705 IT SERVICES	414.73	3,145.30	9,410.00	6,264.70	33.4
10-64-711 TRAVEL-TRANSPORTATION	.00	86.03	800.00	713.97	10.8
10-64-712 TRAVEL-MEALS	.00	315.00	1,000.00	685.00	31.5
10-64-713 TRAVEL-LODGING	.00	756.00	2,200.00	1,444.00	34.4
10-64-722 MEETING-REGISTRATION	.00	963.00	2,000.00	1,037.00	48.2
10-64-743 RECORDING FEES	66.00	418.00	750.00	332.00	55.7
10-64-751 BOOKS & SUBSCRIPTIONS	.00	.00	335.00	335.00	.0
10-64-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	321.66	1,000.00	678.34	32.2
10-64-792 DUES & MEMBERSHIPS	.00	131.00	1,200.00	1,069.00	10.9
10-64-793 TRAINING & SCHOOLS	.00	149.00	600.00	451.00	24.8
10-64-794 TEAM BUILDING	.00	.00	200.00	200.00	.0
10-64-796 BOARD EXPENSES/VOLUNTEER APPRE	5.77	1,814.29	12,877.00	11,062.71	14.1
TOTAL PLANNING	13,935.22	98,539.68	327,088.00	228,548.32	30.1

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HOUSING</u>					
10-65-401 SALARIES	6,715.00	43,647.50	87,295.00	43,647.50	50.0
10-65-411 FICA	478.76	3,122.86	6,678.00	3,555.14	46.8
10-65-412 EMPLOYEE INSURANCE	2,012.42	12,081.05	9,075.00	(3,006.05)	133.1
10-65-413 PENSION	604.36	3,928.34	7,852.00	3,923.66	50.0
10-65-423 WORKERS COMPENSATION INSURANCE	9.79	49.35	81.00	31.65	60.9
10-65-501 OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-65-584 SOFTWARE SUBSCRIPTIONS	22.66	495.38	548.00	52.62	90.4
10-65-603 WATER-UTILITY	367.45	1,900.27	4,378.00	2,477.73	43.4
10-65-604 SEWER-UTILITY	.00	2,850.00	6,840.00	3,990.00	41.7
10-65-622 TELEPHONE-EE ISSUED CELL PHONE	40.68	203.40	512.00	308.60	39.7
10-65-704 CONTRACTED SERVICES (OTHER PRO	.00	10,049.19	25,000.00	14,950.81	40.2
10-65-705 IT SERVICES	207.36	1,118.57	1,882.00	763.43	59.4
10-65-711 TRAVEL-TRANSPORTATION	.00	214.40	190.00	(24.40)	112.8
10-65-712 TRAVEL-MEALS	.00	56.00	160.00	104.00	35.0
10-65-713 TRAVEL-LODGING	.00	538.84	400.00	(138.84)	134.7
10-65-721 MEETING & TRAINING-SUPPLIES	.00	183.69	.00	(183.69)	.0
10-65-722 MEETING-REGISTRATION	.00	.00	500.00	500.00	.0
10-65-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	7,500.00	7,500.00	.0
10-65-793 TRAINING & SCHOOLS	.00	.00	500.00	500.00	.0
TOTAL HOUSING	10,458.48	80,438.84	159,691.00	79,252.16	50.4

<u>PROJECTS</u>					
10-66-401 SALARIES	6,153.84	35,887.82	82,370.00	46,482.18	43.6
10-66-411 FICA	462.16	2,753.34	6,338.00	3,584.66	43.4
10-66-412 EMPLOYEE INSURANCE	12.08	2,172.90	8,731.00	6,558.10	24.9
10-66-413 PENSION	553.84	2,410.75	5,614.00	3,203.25	42.9
10-66-414 PHONE STIPEND	.00	180.00	480.00	300.00	37.5
10-66-423 WORKERS COMPENSATION INSURANCE	9.24	46.57	77.00	30.43	60.5
10-66-501 OFFICE SUPPLIES	59.28	59.28	200.00	140.72	29.6
10-66-504 POSTAGE/SHIPPING	.00	.00	200.00	200.00	.0
10-66-505 COPY/PRINTING	20.57	20.57	200.00	179.43	10.3
10-66-584 SOFTWARE SUBSCRIPTIONS	44.41	808.77	548.00	(260.77)	147.6
10-66-621 TELEPHONE SERVICE-UTILITY	.00	.00	340.00	340.00	.0
10-66-705 IT SERVICES	207.36	1,118.57	1,882.00	763.43	59.4
10-66-711 TRAVEL-TRANSPORTATION	.00	.00	200.00	200.00	.0
10-66-712 TRAVEL-MEALS	.00	.00	200.00	200.00	.0
10-66-713 TRAVEL-LODGING	.00	.00	600.00	600.00	.0
10-66-722 MEETING-REGISTRATION	.00	.00	600.00	600.00	.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	7,522.78	45,458.57	109,430.00	63,971.43	41.5

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN. SERVICES ADMIN</u>					
10-80-403 OVERTIME	.00	.00	8,000.00	8,000.00	.0
10-80-405 ADDED PAY	.00	2,023.82	6,500.00	4,476.18	31.1
10-80-411 FICA	.00	154.82	920.00	765.18	16.8
10-80-412 EMPLOYEE INSURANCE	.00	4.05	.00	(4.05)	.0
10-80-423 WORKERS COMPENSATION INSURANCE	.87	4.39	500.00	495.61	.9
10-80-501 OFFICE SUPPLIES	14.18	342.63	2,650.00	2,307.37	12.9
10-80-502 OPERATING SUPPLIES	.00	28.82	1,000.00	971.18	2.9
10-80-503 MAINTENANCE & CLEANING SUPPLIE	.00	25.85	.00	(25.85)	.0
10-80-504 POSTAGE/SHIPPING	.00	637.70	2,500.00	1,862.30	25.5
10-80-505 COPY/PRINTING	358.48	1,022.28	2,800.00	1,777.72	36.5
10-80-521 DEPARTMENT MATERIALS	.00	.00	3,300.00	3,300.00	.0
10-80-551 FURNISHINGS & FIXTURES	.00	100.03	.00	(100.03)	.0
10-80-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	1,100.00	1,100.00	.0
10-80-583 COMPUTER/IT EQUIPMENT	.00	26,400.00	26,400.00	.00	100.0
10-80-584 SOFTWARE SUBSCRIPTIONS	.00	12,951.50	15,666.00	2,714.50	82.7
10-80-601 GAS-UTILITY	280.93	4,524.27	7,476.00	2,951.73	60.5
10-80-602 ELECTRIC-UTILITY	1,294.24	6,248.97	16,047.00	9,798.03	38.9
10-80-603 WATER-UTILITY	217.30	1,320.52	3,147.00	1,826.48	42.0
10-80-604 SEWER-UTILITY	.00	1,425.00	3,420.00	1,995.00	41.7
10-80-621 TELEPHONE SERVICE-UTILITY	252.23	1,325.09	804.00	(521.09)	164.8
10-80-691 DISPOSAL/RECYCLING/SHREDDING	71.04	190.46	650.00	459.54	29.3
10-80-702 ATTORNEY	7,389.00	53,004.50	120,000.00	66,995.50	44.2
10-80-705 IT SERVICES	.13	(78.87)	.00	78.87	.0
10-80-706 EVENT SERVICES	395.88	395.88	17,000.00	16,604.12	2.3
10-80-731 RENTAL-EQUIPMENT	91.00	546.00	1,250.00	704.00	43.7
10-80-732 RENTAL-MISC.	.00	.00	1,750.00	1,750.00	.0
10-80-741 FEES	77.57	638.75	2,500.00	1,861.25	25.6
10-80-742 CONVENIENCE (CREDIT CARD PROCE	166.41	1,422.08	4,500.00	3,077.92	31.6
10-80-743 RECORDING FEES	101.00	101.00	1,200.00	1,099.00	8.4
10-80-751 BOOKS & SUBSCRIPTIONS	.00	.00	150.00	150.00	.0
10-80-761 INSURANCE & BONDS	.00	1,131.25	9,354.00	8,222.75	12.1
10-80-791 ADVERTISING/PUBLIC NOTIFICATIO	624.00	624.00	150.00	(474.00)	416.0
10-80-792 DUES & MEMBERSHIPS	.00	10,822.00	9,180.00	(1,642.00)	117.9
10-80-993 TRANSFER TO SANITATION FUND	.00	.00	1,295,000.00	1,295,000.00	.0
10-80-994 TRANSFER TO GEOTHERMAL FUND	.00	.00	250,000.00	250,000.00	.0
TOTAL ADMIN. SERVICES ADMIN	11,334.26	127,336.79	1,814,914.00	1,687,577.21	7.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CLERK</u>					
10-81-401 SALARIES	17,940.08	113,579.81	232,799.00	119,219.19	48.8
10-81-411 FICA	1,249.38	8,025.93	17,809.00	9,783.07	45.1
10-81-412 EMPLOYEE INSURANCE	4,708.55	20,540.26	35,957.00	15,416.74	57.1
10-81-413 PENSION	1,614.60	10,145.38	20,940.00	10,794.62	48.5
10-81-423 WORKERS COMPENSATION INSURANCE	26.20	130.95	217.00	86.05	60.4
10-81-501 OFFICE SUPPLIES	26.98	54.10	.00	(54.10)	.0
10-81-502 OPERATING SUPPLIES	.00	11.59	.00	(11.59)	.0
10-81-505 COPY/PRINTING	1.50	26.46	.00	(26.46)	.0
10-81-584 SOFTWARE SUBSCRIPTIONS	89.72	65,148.11	60,168.00	(4,980.11)	108.3
10-81-621 TELEPHONE SERVICE-UTILITY	.00	.00	1,021.00	1,021.00	.0
10-81-703 AUDIT	8,769.70	12,169.70	15,720.00	3,550.30	77.4
10-81-704 CONTRACTED SERVICES (OTHER PRO	.00	3,000.00	5,000.00	2,000.00	60.0
10-81-705 IT SERVICES	829.48	4,776.94	9,410.00	4,633.06	50.8
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	4,600.00	4,600.00	.0
10-81-721 MEETING & TRAINING-SUPPLIES	.00	20.20	.00	(20.20)	.0
10-81-722 MEETING-REGISTRATION	.00	.00	2,675.00	2,675.00	.0
10-81-741 FEES	165.93	1,834.63	2,500.00	665.37	73.4
10-81-761 INSURANCE & BONDS	.00	200.00	.00	(200.00)	.0
10-81-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	35.04	.00	(35.04)	.0
10-81-792 DUES & MEMBERSHIPS	.00	245.00	430.00	185.00	57.0
10-81-793 TRAINING & SCHOOLS	.00	.00	350.00	350.00	.0
10-81-794 TEAM BUILDING	.00	162.17	.00	(162.17)	.0
TOTAL CLERK	35,422.12	240,106.27	412,246.00	172,139.73	58.2

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
HR					
10-82-401 SALARIES	11,511.56	74,804.52	145,929.00	71,124.48	51.3
10-82-411 FICA	803.88	5,242.74	11,164.00	5,921.26	47.0
10-82-412 EMPLOYEE INSURANCE	3,454.48	20,737.79	41,551.00	20,813.21	49.9
10-82-413 PENSION	1,036.04	6,732.40	11,551.00	4,818.60	58.3
10-82-421 EMPLOYEE ENRICHMENT	55.20 (	201.30)	21,800.00	22,001.30 (	.9)
10-82-422 EMPLOYEE EDUCATION-TUITION REI	.00	3,000.00	4,500.00	1,500.00	66.7
10-82-423 WORKERS COMPENSATION INSURANCE	16.36	82.47	136.00	53.53	60.6
10-82-501 OFFICE SUPPLIES	.00	56.09	.00 (	56.09)	.0
10-82-504 POSTAGE/SHIPPING	.00	4.40	.00 (	4.40)	.0
10-82-505 COPY/PRINTING	.00	19.30	.00 (	19.30)	.0
10-82-506 LOGO WEAR	.00	.00	500.00	500.00	.0
10-82-584 SOFTWARE SUBSCRIPTIONS	45.33	990.76	9,649.00	8,658.24	10.3
10-82-621 TELEPHONE SERVICE-UTILITY	.00	.00	680.00	680.00	.0
10-82-704 CONTRACTED SERVICES (OTHER PRO	.00	1,320.16	3,050.00	1,729.84	43.3
10-82-705 IT SERVICES	414.73	2,237.12	3,764.00	1,526.88	59.4
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	544.14	.00 (	544.14)	.0
10-82-791 ADVERTISING/PUBLIC NOTIFICATIO	237.25	1,239.75	3,500.00	2,260.25	35.4
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	.00	.00	250.00	250.00	.0
TOTAL HR	17,574.83	116,810.34	263,794.00	146,983.66	44.3

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN MANAGER</u>					
10-83-401 SALARIES	12,166.00	79,079.00	158,158.00	79,079.00	50.0
10-83-411 FICA	909.45	5,708.32	12,099.00	6,390.68	47.2
10-83-412 EMPLOYEE INSURANCE	1,457.34	8,750.51	17,549.00	8,798.49	49.9
10-83-413 PENSION	1,094.94	7,117.11	14,226.00	7,108.89	50.0
10-83-423 WORKERS COMPENSATION INSURANCE	17.73	89.37	147.00	57.63	60.8
10-83-501 OFFICE SUPPLIES	.00	6.64	.00	6.64	.0
10-83-584 SOFTWARE SUBSCRIPTIONS	22.66	529.71	976.00	446.29	54.3
10-83-621 TELEPHONE SERVICE-UTILITY	.00	.00	340.00	340.00	.0
10-83-622 TELEPHONE-EE ISSUED CELL PHONE	40.68	203.40	512.00	308.60	39.7
10-83-704 CONTRACTED SERVICES (OTHER PRO	2,375.00	9,827.00	25,000.00	15,173.00	39.3
10-83-705 IT SERVICES	207.36	1,421.29	3,764.00	2,342.71	37.8
10-83-711 TRAVEL-TRANSPORTATION	1,012.22	1,102.86	1,500.00	397.14	73.5
10-83-712 TRAVEL-MEALS	232.13	670.19	500.00	170.19	134.0
10-83-713 TRAVEL-LODGING	420.00	1,112.48	1,700.00	587.52	65.4
10-83-721 MEETING & TRAINING-SUPPLIES	.00	.00	750.00	750.00	.0
10-83-722 MEETING-REGISTRATION	.00	710.74	1,000.00	289.26	71.1
10-83-751 BOOKS & SUBSCRIPTIONS	.00	.00	350.00	350.00	.0
10-83-792 DUES & MEMBERSHIPS	.00	1,354.60	1,400.00	45.40	96.8
10-83-793 TRAINING & SCHOOLS	.00	149.00	.00	149.00	.0
TOTAL TOWN MANAGER	19,955.51	117,832.22	239,971.00	122,138.78	49.1
<u>COUNCIL</u>					
10-84-401 SALARIES	1,500.00	9,000.00	18,000.00	9,000.00	50.0
10-84-411 FICA	114.75	688.50	1,377.00	688.50	50.0
10-84-412 EMPLOYEE INSURANCE	3.00	18.00	36.00	18.00	50.0
10-84-423 WORKERS COMPENSATION INSURANCE	12.21	61.55	17.00	44.55	362.1
10-84-505 COPY/PRINTING	.00	29.08	.00	29.08	.0
10-84-584 SOFTWARE SUBSCRIPTIONS	.00	334.55	1,523.00	1,188.45	22.0
10-84-704 CONTRACTED SERVICES (OTHER PRO	.00	9,315.99	578,751.00	569,435.01	1.6
10-84-711 TRAVEL-TRANSPORTATION	.00	.00	300.00	300.00	.0
10-84-712 TRAVEL-MEALS	.00	176.73	400.00	223.27	44.2
10-84-713 TRAVEL-LODGING	.00	616.48	1,500.00	883.52	41.1
10-84-721 MEETING & TRAINING-SUPPLIES	23.18	112.93	15,000.00	14,887.07	.8
10-84-722 MEETING-REGISTRATION	.00	250.00	900.00	650.00	27.8
10-84-761 INSURANCE & BONDS	2,085.84	3,385.90	6,686.00	3,300.10	50.6
10-84-771 INITIATIVES & ECONOMIC DEVELOP	72,048.01	128,789.51	203,000.00	74,210.49	63.4
10-84-796 BOARD EXPENSES/VOLUNTEER APPRE	(2,075.12)	.00	2,500.00	2,500.00	.0
10-84-801 LAND	.00	723,761.36	740,000.00	16,238.64	97.8
10-84-821 IMPROVE. OTHER THAN BUILDINGS	.00	.00	222,098.00	222,098.00	.0
TOTAL COUNCIL	73,711.87	876,540.58	1,792,088.00	915,547.42	48.9
TOTAL FUND EXPENDITURES	459,808.11	3,403,144.29	9,069,191.00	5,666,046.71	37.5

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(4,344.97)	(396,677.70)	(2,116,193.00)	(1,719,515.30)	(18.7)

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

CONSERVATION TRUST FUND

<u>ASSETS</u>			
21-10100	CASH IN COMBINED CASH FUND	107,197.56	
	TOTAL ASSETS		107,197.56
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
21-29800	FUND BALANCE	65,546.56	
	REVENUE OVER EXPENDITURES - YTD	41,651.00	
	BALANCE - CURRENT DATE	107,197.56	
	TOTAL FUND EQUITY		107,197.56
	TOTAL LIABILITIES AND EQUITY		107,197.56

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL REVENUES</u>					
21-33-301	INTERGOVERNMENTAL TAX SHARING	.00	30,000.00	85,000.00	55,000.00	35.3
21-33-303	COLORADO LOTTERY/CTF	4,909.12	10,123.30	20,000.00	9,876.70	50.6
	TOTAL INTERGOVERNMENTAL REVENUES	4,909.12	40,123.30	105,000.00	64,876.70	38.2
	<u>MISCELLANEOUS REVENUES</u>					
21-36-603	INTEREST INCOME	355.84	1,527.70	500.00	(1,027.70)	305.5
	TOTAL MISCELLANEOUS REVENUES	355.84	1,527.70	500.00	(1,027.70)	305.5
	TOTAL FUND REVENUE	5,264.96	41,651.00	105,500.00	63,849.00	39.5

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FUND ADMINISTRATION-CTF</u>					
21-50-992 TRANSFER TO CAPITAL FUND	.00	.00	99,500.00	99,500.00	.0
TOTAL FUND ADMINISTRATION-CTF	.00	.00	99,500.00	99,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	99,500.00	99,500.00	.0
NET REVENUE OVER EXPENDITURES	5,264.96	41,651.00	6,000.00	(35,651.00)	694.2

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

TRUST/IMPACT FUND

ASSETS

31-10100	CASH IN COMBINED CASH FUND	1,112,470.52	
	TOTAL ASSETS		1,112,470.52

LIABILITIES AND EQUITY

LIABILITIES

31-23410	EAST END TRAIL DONATIONS	5,000.00	
31-23520	HEALTH ACCOUNT	194,125.20	
31-23585	CEMETERY MAINTENANCE FEE	23,478.77	
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	62,000.00	
31-23627	TOURISM EVENT VENUE	524,878.28	
31-23628	PLASTIC BAG FEES LIABILITY	26,652.11	
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	
31-23633	CIED-COMM INFRASTR & ECON DEV	8,696.51	
	TOTAL LIABILITIES		1,068,701.93

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
31-29800	FUND BALANCE	(20,444.10)	
	REVENUE OVER EXPENDITURES - YTD	64,212.69	
	BALANCE - CURRENT DATE	43,768.59	
	TOTAL FUND EQUITY		43,768.59
	TOTAL LIABILITIES AND EQUITY		1,112,470.52

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

TRUST/IMPACT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES, FEES & FORFEITURES</u>					
31-35-504 DEPARTMENT SPECIFIC FEES	.00	.00	10,000.00	10,000.00	.0
31-35-506 WORKFORCE HOUSING FEES	500.00	53,500.00	57,500.00	4,000.00	93.0
31-35-507 CEMETERY FEES	300.00	2,270.00	3,000.00	730.00	75.7
TOTAL FINES, FEES & FORFEITURES	800.00	55,770.00	70,500.00	14,730.00	79.1
<u>MISCELLANEOUS REVENUES</u>					
31-36-419 PLASTIC BAG FEE	.00	(9,646.02)	.00	9,646.02	.0
31-36-603 INTEREST INCOME	1,859.24	9,623.59	.00	(9,623.59)	.0
31-36-604 PASS THROUGH REVENUE	.00	.00	40,000.00	40,000.00	.0
TOTAL MISCELLANEOUS REVENUES	1,859.24	(22.43)	40,000.00	40,022.43	(.1)
<u>CONTRIBUTIONS & OTHR GRANT REV</u>					
31-37-704 PLASTIC BAG PROGRAM	.00	13,713.60	3,000.00	(10,713.60)	457.1
TOTAL CONTRIBUTIONS & OTHR GRANT REV	.00	13,713.60	3,000.00	(10,713.60)	457.1
TOTAL FUND REVENUE	2,659.24	69,461.17	113,500.00	44,038.83	61.2

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

TRUST/IMPACT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH ACCOUNT</u>					
31-43-421 EMPLOYEE ENRICHMENT	.00	50.00	9,115.00	9,065.00	.6
31-43-424 TOWN FUNDED BENEFITS	745.10	5,198.48	15,753.00	10,554.52	33.0
TOTAL HEALTH ACCOUNT	745.10	5,248.48	24,868.00	19,619.52	21.1
<u>FUND ADMINISTRATION-TRUST/IMP.</u>					
31-50-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	48,000.00	48,000.00	.0
31-50-666 R&M-RESERVOIR HILL PARK	.00	.00	5,000.00	5,000.00	.0
31-50-991 TRANSFER TO GENERAL FUND	.00	.00	7,500.00	7,500.00	.0
TOTAL FUND ADMINISTRATION-TRUST/IMP.	.00	.00	60,500.00	60,500.00	.0
TOTAL FUND EXPENDITURES	745.10	5,248.48	85,368.00	80,119.52	6.2
NET REVENUE OVER EXPENDITURES	1,914.14	64,212.69	28,132.00	(36,080.69)	228.3

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

LODGERS TAX FUND

<u>ASSETS</u>			
41-10100	CASH IN COMBINED CASH FUND	1,536,128.52	
41-10150	ACCTS RECEIVABLE - LODGERS TAX	107.95	
41-11500	LODGERS TAX	231,471.73	
	TOTAL ASSETS		1,767,708.20
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
41-21211	ACCRUED WAGES	12,200.90	
	TOTAL LIABILITIES		12,200.90
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
41-29800	FUND BALANCE	1,644,011.18	
	REVENUE OVER EXPENDITURES - YTD	111,496.12	
	BALANCE - CURRENT DATE	1,755,507.30	
	TOTAL FUND EQUITY		1,755,507.30
	TOTAL LIABILITIES AND EQUITY		1,767,708.20

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LODGERS TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
41-31-108 LODGERS TAX	69,030.21	406,228.83	950,000.00	543,771.17	42.8
TOTAL TAXES	69,030.21	406,228.83	950,000.00	543,771.17	42.8
<u>INTERGOVERNMENTAL REVENUES</u>					
41-33-301 INTERGOVERNMENTAL TAX SHARING	.00	149,630.77	525,000.00	375,369.23	28.5
41-33-305 STATE OF COLORADO GRANTS	.00	49,999.00	50,000.00	1.00	100.0
TOTAL INTERGOVERNMENTAL REVENUES	.00	199,629.77	575,000.00	375,370.23	34.7
<u>MISCELLANEOUS REVENUES</u>					
41-36-603 INTEREST INCOME	5,377.05	32,681.92	40,000.00	7,318.08	81.7
41-36-604 PASS THROUGH REVENUE	107.95	1,135.88	1,500.00	364.12	75.7
TOTAL MISCELLANEOUS REVENUES	5,485.00	33,817.80	41,500.00	7,682.20	81.5
<u>LEASES & RENTS</u>					
41-38-800 DEPT. SPECIFIC RENTAL REVENUE	800.00	2,700.00	5,000.00	2,300.00	54.0
TOTAL LEASES & RENTS	800.00	2,700.00	5,000.00	2,300.00	54.0
TOTAL FUND REVENUE	75,315.21	642,376.40	1,571,500.00	929,123.60	40.9

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LODGERS TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOURISM ADMIN.</u>					
41-71-401 SALARIES	12,708.68	82,606.42	161,329.00	78,722.58	51.2
41-71-411 FICA	942.92	6,143.63	12,342.00	6,198.37	49.8
41-71-412 EMPLOYEE INSURANCE	2,665.38	16,004.99	30,244.00	14,239.01	52.9
41-71-413 PENSION	1,143.78	7,434.57	10,365.00	2,930.43	71.7
41-71-423 WORKERS COMPENSATION INSURANCE	7.05	35.53	150.00	114.47	23.7
41-71-511 FUEL/OIL/OPERATING FLUIDS	.00	201.14	.00 (	201.14)	.0
41-71-583 COMPUTER/IT EQUIPMENT	.00	9.88	.00 (	9.88)	.0
41-71-584 SOFTWARE SUBSCRIPTIONS	59.99	968.35	752.00 (	216.35)	128.8
41-71-622 TELEPHONE-EE ISSUED CELL PHONE	81.36	406.80	1,025.00	618.20	39.7
41-71-703 AUDIT	.00	3,277.21	3,277.00 (	.21)	100.0
41-71-711 TRAVEL-TRANSPORTATION	66.67	706.60	5,000.00	4,293.40	14.1
41-71-712 TRAVEL-MEALS	.00	44.23	.00 (	44.23)	.0
41-71-713 TRAVEL-LODGING	241.36	1,802.62	7,500.00	5,697.38	24.0
41-71-722 MEETING-REGISTRATION	3,000.00	6,495.00	7,000.00	505.00	92.8
41-71-741 FEES	38.34	289.27	800.00	510.73	36.2
41-71-742 CONVENIENCE (CREDIT CARD PROCE	5.73 (	61.62)	375.00	436.62 (	16.4)
41-71-761 INSURANCE & BONDS	.00	327.10	.00 (	327.10)	.0
41-71-792 DUES & MEMBERSHIPS	.00	.00	1,500.00	1,500.00	.0
41-71-796 BOARD EXPENSES/VOLUNTEER APPRE	.00	1,300.06	6,100.00	4,799.94	21.3
TOTAL TOURISM ADMIN.	20,961.26	127,991.78	247,759.00	119,767.22	51.7

<u>TOURISM</u>					
41-72-401 SALARIES	4,834.09	31,421.59	62,835.00	31,413.41	50.0
41-72-411 FICA	356.02	2,325.90	4,807.00	2,481.10	48.4
41-72-412 EMPLOYEE INSURANCE	1,226.06	6,929.72	9,230.00	2,300.28	75.1
41-72-413 PENSION	435.06	2,827.89	5,652.00	2,824.11	50.0
41-72-423 WORKERS COMPENSATION INSURANCE	18.09	91.18	58.00 (	33.18)	157.2
41-72-505 COPY/PRINTING	.00	392.37	.00 (	392.37)	.0
41-72-584 SOFTWARE SUBSCRIPTIONS	2,228.70	11,267.71	980.00 (	10,287.71)	1149.8
41-72-622 TELEPHONE-EE ISSUED CELL PHONE	50.68	253.40	544.00	290.60	46.6
41-72-659 R&M-WAYFINDING & SIGNAGE	.00	.00	5,000.00	5,000.00	.0
41-72-704 CONTRACTED SERVICES (OTHER PRO	16,720.00	72,941.40	67,791.00 (	5,150.40)	107.6
41-72-705 IT SERVICES	207.36	1,118.57	1,882.00	763.43	59.4
41-72-706 EVENT SERVICES	256.80	123,210.80	116,000.00 (	7,210.80)	106.2
41-72-711 TRAVEL-TRANSPORTATION	.00	.00	750.00	750.00	.0
41-72-771 INITIATIVES & ECONOMIC DEVELOP	.00	.00	64,800.00	64,800.00	.0
41-72-791 ADVERTISING/PUBLIC NOTIFICATIO	23,398.78	96,973.09	438,410.00	341,436.91	22.1
41-72-793 TRAINING & SCHOOLS	.00	.00	450.00	450.00	.0
41-72-796 BOARD EXPENSES/VOLUNTEER APPRE	38.77	245.98	1,200.00	954.02	20.5
41-72-992 TRANSFER TO CAPITAL FUND	.00	.00	353,996.00	353,996.00	.0
TOTAL TOURISM	49,770.41	349,999.60	1,134,385.00	784,385.40	30.9

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LODGERS TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>VISITOR CENTER</u>					
41-73-401 SALARIES	365.82	900.16	68,687.00	67,786.84	1.3
41-73-402 PART TIME	4,273.07	25,684.69	48,844.00	23,159.31	52.6
41-73-411 FICA	354.88	2,033.75	8,991.00	6,957.25	22.6
41-73-412 EMPLOYEE INSURANCE	9.28	53.18	15,013.00	14,959.82	.4
41-73-413 PENSION	.00	.00	4,413.00	4,413.00	.0
41-73-423 WORKERS COMPENSATION INSURANCE	13.18	66.43	109.00	42.57	60.9
41-73-501 OFFICE SUPPLIES	.00	45.96	3,900.00	3,854.04	1.2
41-73-502 OPERATING SUPPLIES	.00	307.06	1,000.00	692.94	30.7
41-73-504 POSTAGE/SHIPPING	.00	6,035.64	4,000.00	(2,035.64)	150.9
41-73-505 COPY/PRINTING	2,246.29	4,090.05	12,500.00	8,409.95	32.7
41-73-543 SMALL TOOLS	.00	355.49	.00	(355.49)	.0
41-73-551 FURNISHINGS & FIXTURES	.00	1,550.94	1,500.00	(50.94)	103.4
41-73-583 COMPUTER/IT EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
41-73-584 SOFTWARE SUBSCRIPTIONS	15.28	255.62	316.00	60.38	80.9
41-73-601 GAS-UTILITY	73.75	834.17	1,266.00	431.83	65.9
41-73-602 ELECTRIC-UTILITY	142.17	852.02	2,110.00	1,257.98	40.4
41-73-603 WATER-UTILITY	178.54	387.10	3,794.00	3,406.90	10.2
41-73-604 SEWER-UTILITY	.00	356.25	855.00	498.75	41.7
41-73-621 TELEPHONE SERVICE-UTILITY	48.38	241.90	764.00	522.10	31.7
41-73-622 TELEPHONE-EE ISSUED CELL PHONE	.00	43.69	512.00	468.31	8.5
41-73-704 CONTRACTED SERVICES (OTHER PRO	225.00	225.00	7,000.00	6,775.00	3.2
41-73-705 IT SERVICES	414.73	1,934.40	1,882.00	(52.40)	102.8
41-73-761 INSURANCE & BONDS	.00	51.70	146.00	94.30	35.4
41-73-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	6,583.70	.00	(6,583.70)	.0
41-73-796 BOARD EXPENSES/VOLUNTEER APPRE	.00	.00	250.00	250.00	.0
TOTAL VISITOR CENTER	8,360.37	52,888.90	189,352.00	136,463.10	27.9
TOTAL FUND EXPENDITURES	79,092.04	530,880.28	1,571,496.00	1,040,615.72	33.8
NET REVENUE OVER EXPENDITURES	(3,776.83)	111,496.12	4.00	(111,492.12)	27874

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

ASSETS

51-10100	CASH IN COMBINED CASH FUND	4,041,996.27	
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	40,862.48	
51-11510	SALES TAX	778,817.32	
	TOTAL ASSETS		4,861,676.93

LIABILITIES AND EQUITY

LIABILITIES

51-21000	WAGES PAYABLE	34,339.01	
	TOTAL LIABILITIES		34,339.01

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
51-29800	FUND BALANCE	4,221,495.10	
	REVENUE OVER EXPENDITURES - YTD	605,842.82	
	BALANCE - CURRENT DATE	4,827,337.92	
	TOTAL FUND EQUITY		4,827,337.92
	TOTAL LIABILITIES AND EQUITY		4,861,676.93

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
51-31-100 HIGHWAY USERS TAX	.00	(7,421.98)	.00	7,421.98	.0
51-31-103 SALES TAX	341,822.17	2,193,140.98	4,594,359.00	2,401,218.02	47.7
51-31-107 HIGHWAY USER TAX (HUTF)	7,886.18	43,753.30	74,057.00	30,303.70	59.1
51-31-109 ROAD MILL TAX	30,862.48	30,862.48	20,000.00	(10,862.48)	154.3
51-31-310 SALES TAX	.00	(410.79)	.00	410.79	.0
51-31-640 PARK USER FEES	.00	100.00	.00	(100.00)	.0
TOTAL TAXES	380,570.83	2,260,023.99	4,688,416.00	2,428,392.01	48.2
<u>LICENSES AND PERMITS</u>					
51-32-208 ROAD CUT PERMITS	7,500.00	6,900.00	.00	(6,900.00)	.0
TOTAL LICENSES AND PERMITS	7,500.00	6,900.00	.00	(6,900.00)	.0
<u>INTERGOVERNMENTAL REVENUES</u>					
51-33-305 STATE OF COLORADO GRANTS	.00	.00	1,156,579.00	1,156,579.00	.0
51-33-307 CDOT GRANTS	.00	13,744.83	1,111,000.00	1,097,255.17	1.2
TOTAL INTERGOVERNMENTAL REVENUES	.00	13,744.83	2,267,579.00	2,253,834.17	.6
<u>CHARGES FOR SERVICES</u>					
51-34-401 CHARGES FOR ADDED SERVICES	.00	746.35	.00	(746.35)	.0
51-34-409 EV CHARGING STATION REVENUES	3,659.51	13,807.83	13,000.00	(807.83)	106.2
TOTAL CHARGES FOR SERVICES	3,659.51	14,554.18	13,000.00	(1,554.18)	112.0
<u>FINES, FEES & FORFEITURES</u>					
51-35-500 DEPARTMENT SPECIFIC FINES	.00	169.58	.00	(169.58)	.0
51-35-504 DEPARTMENT SPECIFIC FEES	2,650.00	12,500.00	18,000.00	5,500.00	69.4
51-35-507 CEMETERY FEES	(250.00)	3,650.00	7,000.00	3,350.00	52.1
TOTAL FINES, FEES & FORFEITURES	2,400.00	16,319.58	25,000.00	8,680.42	65.3
<u>MISCELLANEOUS REVENUES</u>					
51-36-601 MISCELLANEOUS REVENUE	.00	9,433.05	22,000.00	12,566.95	42.9
51-36-603 INTEREST INCOME	14,077.82	83,657.05	120,000.00	36,342.95	69.7
TOTAL MISCELLANEOUS REVENUES	14,077.82	93,090.10	142,000.00	48,909.90	65.6

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CONTRIBUTIONS & OTHR GRANT REV</u>					
51-37-701	PRIVATE/NON-PROFIT COLLABORAT.	.00	.00	3,000.00	3,000.00	.0
	TOTAL CONTRIBUTIONS & OTHR GRANT REV	.00	.00	3,000.00	3,000.00	.0
	<u>LEASES & RENTS</u>					
51-38-801	DEPT. SPECIFIC LEASE REVENUE	.00	11,553.00	11,655.00	102.00	99.1
51-38-810	DEPT. SPEC. RENTAL FEES-PARKS	5,851.00	14,441.00	.00	(14,441.00)	.0
51-38-811	DEPT. SPEC. LEASES-F&F	.00	4,887.00	.00	(4,887.00)	.0
	TOTAL LEASES & RENTS	5,851.00	30,881.00	11,655.00	(19,226.00)	265.0
	<u>INTERFUND TRANSFERS</u>					
51-39-902	TRANSFER FROM SANITATION FUND	.00	.00	218,754.00	218,754.00	.0
51-39-904	TRANSFER FROM CTF	.00	.00	99,500.00	99,500.00	.0
51-39-905	TRANSFER FROM LODGERS FUND	.00	.00	353,996.00	353,996.00	.0
	TOTAL INTERFUND TRANSFERS	.00	.00	672,250.00	672,250.00	.0
	TOTAL FUND REVENUE	414,059.16	2,435,513.68	7,822,900.00	5,387,386.32	31.1

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE-CAPITAL</u>					
51-49-582 EQUIPMENT	.00	17,096.79	17,017.00	(79.79)	100.5
51-49-641 R&M-VEHICLES	.00	11,779.71	18,000.00	6,220.29	65.4
51-49-642 R&M-EQUIPMENT	.00	.00	100.00	100.00	.0
51-49-761 INSURANCE & BONDS	.00	70.52	.00	(70.52)	.0
51-49-830 EQUIPMENT-CAPITAL OUTLAY	.00	13,610.00	.00	(13,610.00)	.0
51-49-832 VEHICLES	.00	.00	179,125.00	179,125.00	.0
TOTAL POLICE-CAPITAL	.00	42,557.02	214,242.00	171,684.98	19.9
<u>PARKS & REC ADMIN-CAPITAL</u>					
51-54-551 FURNISHINGS & FIXTURES	.00	395.62	.00	(395.62)	.0
51-54-771 INITIATIVES & ECONOMIC DEVELOP	7,500.00	7,500.00	20,000.00	12,500.00	37.5
51-54-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	812.00	.00	(812.00)	.0
TOTAL PARKS & REC ADMIN-CAPITAL	7,500.00	8,707.62	20,000.00	11,292.38	43.5
<u>RECREATION-CAPITAL</u>					
51-55-812 FURNITURE & FIXTURES-CAPITAL A	.00	1,882.56	.00	(1,882.56)	.0
TOTAL RECREATION-CAPITAL	.00	1,882.56	.00	(1,882.56)	.0

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS-CAPITAL</u>					
51-58-401 SALARIES	29,942.53	176,375.21	380,280.00	203,904.79	46.4
51-58-402 PART TIME	2,070.40	10,920.95	26,915.00	15,994.05	40.6
51-58-403 OVERTIME	.00	400.34	5,988.00	5,587.66	6.7
51-58-404 ON-CALL	.00	1,200.00	9,120.00	7,920.00	13.2
51-58-411 FICA	2,321.04	13,854.13	32,007.00	18,152.87	43.3
51-58-412 EMPLOYEE INSURANCE	11,256.37	55,582.38	119,841.00	64,258.62	46.4
51-58-413 PENSION	2,416.40	14,872.12	30,771.00	15,898.88	48.3
51-58-414 PHONE STIPEND	.00	.00	322.00	322.00	.0
51-58-415 UNIFORM STIPEND	200.08	1,454.42	2,877.00	1,422.58	50.6
51-58-423 WORKERS COMPENSATION INSURANCE	1,127.16	5,681.79	9,494.00	3,812.21	59.9
51-58-501 OFFICE SUPPLIES	.00	105.31	125.00	19.69	84.3
51-58-502 OPERATING SUPPLIES	2,557.32	25,316.81	33,000.00	7,683.19	76.7
51-58-503 MAINTENANCE & CLEANING SUPPLIE	6.14	6.14	125.00	118.86	4.9
51-58-504 POSTAGE/SHIPPING	.00	25.00	.00	(25.00)	.0
51-58-506 LOGO WEAR	.00	.00	2,000.00	2,000.00	.0
51-58-507 PERSONAL PROTECTIVE EQUIP.	130.26	324.34	750.00	425.66	43.3
51-58-511 FUEL/OIL/OPERATING FLUIDS	1,661.27	6,034.16	14,000.00	7,965.84	43.1
51-58-521 DEPARTMENT MATERIALS	2,667.70	3,197.11	5,000.00	1,802.89	63.9
51-58-541 VEHICLE PARTS	.00	50.99	.00	(50.99)	.0
51-58-542 EQUIPMENT PARTS	41.99	1,856.61	.00	(1,856.61)	.0
51-58-543 SMALL TOOLS	22.19	1,901.81	2,500.00	598.19	76.1
51-58-544 TOOLS	839.98	2,339.98	4,000.00	1,660.02	58.5
51-58-551 FURNISHINGS & FIXTURES	2,174.00	10,761.04	11,500.00	738.96	93.6
51-58-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	400.00	400.00	.0
51-58-581 SMALL EQUIPMENT	284.36	284.36	.00	(284.36)	.0
51-58-582 EQUIPMENT	1,279.22	1,955.39	2,000.00	44.61	97.8
51-58-583 COMPUTER/IT EQUIPMENT	.00	1,654.26	2,800.00	1,145.74	59.1
51-58-584 SOFTWARE SUBSCRIPTIONS	22.66	505.53	547.00	41.47	92.4
51-58-601 GAS-UTILITY	62.08	692.14	1,248.00	555.86	55.5
51-58-602 ELECTRIC-UTILITY	1,510.32	7,861.67	20,261.00	12,399.33	38.8
51-58-603 WATER-UTILITY	1,932.27	5,982.12	44,631.00	38,648.88	13.4
51-58-604 SEWER-UTILITY	.00	2,137.50	5,130.00	2,992.50	41.7
51-58-621 TELEPHONE SERVICE-UTILITY	25.30	126.50	304.00	177.50	41.6
51-58-622 TELEPHONE-EE ISSUED CELL PHONE	40.68	203.40	512.00	308.60	39.7
51-58-623 INTERNET SERVICE	695.52	1,391.04	2,800.00	1,408.96	49.7
51-58-642 R&M-EQUIPMENT	879.52	3,235.15	15,000.00	11,764.85	21.6
51-58-658 R&M-PARKS & TRAILS	.00	103.35	41,200.00	41,096.65	.3
51-58-660 R&M-YAMAGUCHI NORTH PARK	7,209.88	7,501.17	.00	(7,501.17)	.0
51-58-662 R&M-CENTENNIAL PARK	.00	1,063.23	.00	(1,063.23)	.0
51-58-666 R&M-RESERVOIR HILL PARK	.00	928.78	.00	(928.78)	.0
51-58-669 R&M-MARY FISHER PARK	.00	1,119.06	.00	(1,119.06)	.0
51-58-670 R&M-TOWN PARK	.00	370.21	.00	(370.21)	.0
51-58-672 R&M-TRAILS/SIDEWALKS	.00	.00	13,500.00	13,500.00	.0
51-58-701 ENGINEERING & MODELING (NON CI	.00	.00	15,000.00	15,000.00	.0
51-58-704 CONTRACTED SERVICES (OTHER PRO	5,925.00	5,925.00	18,500.00	12,575.00	32.0
51-58-705 IT SERVICES	207.36	1,118.57	1,882.00	763.43	59.4
51-58-711 TRAVEL-TRANSPORTATION	575.04	575.04	1,000.00	424.96	57.5
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	1,490.00	1,490.00	750.00	(740.00)	198.7
51-58-731 RENTAL-EQUIPMENT	.00	102.35	4,000.00	3,897.65	2.6
51-58-732 RENTAL-MISC.	280.00	1,110.00	2,100.00	990.00	52.9

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TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-58-741 FEES	.00	102.33	.00	(102.33)	.0
51-58-751 BOOKS & SUBSCRIPTIONS	.00	108.95	.00	(108.95)	.0
51-58-754 PRE-PROJECT CONSULTING	.00	980.57	.00	(980.57)	.0
51-58-761 INSURANCE & BONDS	108.46	6,148.35	10,176.00	4,027.65	60.4
51-58-793 TRAINING & SCHOOLS	.00	375.00	2,500.00	2,125.00	15.0
51-58-794 TEAM BUILDING	.00	.00	500.00	500.00	.0
51-58-812 FURNITURE & FIXTURES-CAPITAL A	7,843.16	27,836.56	30,900.00	3,063.44	90.1
51-58-821 IMPROVE. OTHER THAN BUILDINGS	13,727.00	13,727.00	1,988,579.00	1,974,852.00	.7
51-58-830 EQUIPMENT-CAPITAL OUTLAY	.00	34,920.84	38,000.00	3,079.16	91.9
51-58-853 CAPITAL ENGINEERING	.00	23,441.87	96,000.00	72,558.13	24.4
TOTAL PARKS-CAPITAL	103,532.66	487,337.93	3,054,335.00	2,566,997.07	16.0
COMM. DEVEL. ADMIN.-CAPITAL					
51-62-561 COMMUNITY ENGAGEMENT/COMMUNITY	.00	.00	10,000.00	10,000.00	.0
51-62-761 INSURANCE & BONDS	.00	30.24	.00	(30.24)	.0
TOTAL COMM. DEVEL. ADMIN.-CAPITAL	.00	30.24	10,000.00	9,969.76	.3
PROJECTS-CAPITAL					
51-66-704 CONTRACTED SERVICES (OTHER PRO	5,225.00	10,725.00	.00	(10,725.00)	.0
51-66-753 PRE-PROJECT ADVERTISING	.00	17.19	300.00	282.81	5.7
51-66-754 PRE-PROJECT CONSULTING	.00	.00	15,000.00	15,000.00	.0
51-66-755 PRE-PROJECT ENGINEERING/DESIGN	.00	.00	15,000.00	15,000.00	.0
51-66-853 CAPITAL ENGINEERING	13,814.80	91,822.03	105,000.00	13,177.97	87.5
TOTAL PROJECTS-CAPITAL	19,039.80	102,564.22	135,300.00	32,735.78	75.8
ADMIN. SERVICES ADMIN-CAPITAL					
51-80-583 COMPUTER/IT EQUIPMENT	3,413.67	13,163.22	23,500.00	10,336.78	56.0
51-80-584 SOFTWARE SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
51-80-761 INSURANCE & BONDS	.00	27.96	.00	(27.96)	.0
51-80-771 INITIATIVES & ECONOMIC DEVELOP	53,750.00	72,500.00	110,000.00	37,500.00	65.9
51-80-944 LEASE PAYMENTS	.00	167.90	521.00	353.10	32.2
TOTAL ADMIN. SERVICES ADMIN-CAPITAL	57,163.67	85,859.08	134,321.00	48,461.92	63.9

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PUBLIC WORKS ADMIN.					
51-90-401 SALARIES	16,461.74	102,373.16	220,615.00	118,241.84	46.4
51-90-411 FICA	1,199.72	7,508.00	16,877.00	9,369.00	44.5
51-90-412 EMPLOYEE INSURANCE	2,748.03	16,376.09	46,026.00	29,649.91	35.6
51-90-413 PENSION	1,481.54	9,213.49	18,752.00	9,538.51	49.1
51-90-423 WORKERS COMPENSATION INSURANCE	24.73	124.66	205.00	80.34	60.8
51-90-501 OFFICE SUPPLIES	.00	532.97	2,000.00	1,467.03	26.7
51-90-502 OPERATING SUPPLIES	41.73	79.52	360.00	280.48	22.1
51-90-503 MAINTENANCE & CLEANING SUPPLIE	.00	25.18	300.00	274.82	8.4
51-90-504 POSTAGE/SHIPPING	.00	.00	50.00	50.00	.0
51-90-505 COPY/PRINTING	.00	932.67	1,618.00	685.33	57.6
51-90-511 FUEL/OIL/OPERATING FLUIDS	40.07	63.47	2,500.00	2,436.53	2.5
51-90-542 EQUIPMENT PARTS	.00	255.00	.00	255.00	.0
51-90-543 SMALL TOOLS	.00	19.59	.00	19.59	.0
51-90-561 COMMUNITY ENGAGEMENT/COMMUNITY	227.50	2,127.50	18,000.00	15,872.50	11.8
51-90-583 COMPUTER/IT EQUIPMENT	.00	650.53	225.00	425.53	289.1
51-90-584 SOFTWARE SUBSCRIPTIONS	83.95	8,660.79	13,204.00	4,543.21	65.6
51-90-601 GAS-UTILITY	594.12	9,287.08	16,990.00	7,702.92	54.7
51-90-602 ELECTRIC-UTILITY	875.76	3,983.59	8,690.00	4,706.41	45.8
51-90-603 WATER-UTILITY	666.98	1,705.01	14,213.00	12,507.99	12.0
51-90-604 SEWER-UTILITY	.00	356.25	855.00	498.75	41.7
51-90-621 TELEPHONE SERVICE-UTILITY	78.91	343.95	949.00	605.05	36.2
51-90-622 TELEPHONE-EE ISSUED CELL PHONE	66.11	330.55	1,585.00	1,254.45	20.9
51-90-623 INTERNET SERVICE	.00	330.00	350.00	20.00	94.3
51-90-701 ENGINEERING & MODELING (NON CI	2,394.50	2,394.50	4,000.00	1,605.50	59.9
51-90-703 AUDIT	3,530.30	14,482.29	14,482.00	.29	100.0
51-90-704 CONTRACTED SERVICES (OTHER PRO	299.00	299.00	5,000.00	4,701.00	6.0
51-90-705 IT SERVICES	829.46	4,474.26	7,528.00	3,053.74	59.4
51-90-711 TRAVEL-TRANSPORTATION	.00	.00	550.00	550.00	.0
51-90-712 TRAVEL-MEALS	222.00	326.46	150.00	176.46	217.6
51-90-713 TRAVEL-LODGING	.00	428.40	332.00	96.40	129.0
51-90-722 MEETING-REGISTRATION	.00	505.00	460.00	45.00	109.8
51-90-732 RENTAL-MISC.	.00	360.00	350.00	10.00	102.9
51-90-741 FEES	7.38	10.36	.00	10.36	.0
51-90-751 BOOKS & SUBSCRIPTIONS	.00	35.00	35.00	.00	100.0
51-90-761 INSURANCE & BONDS	.00	860.06	250.00	610.06	344.0
51-90-791 ADVERTISING/PUBLIC NOTIFICATIO	.00	.00	1,000.00	1,000.00	.0
51-90-792 DUES & MEMBERSHIPS	.00	100.00	500.00	400.00	20.0
51-90-794 TEAM BUILDING	118.61	639.98	1,889.00	1,249.02	33.9
51-90-853 CAPITAL ENGINEERING	6,254.00	21,384.00	50,000.00	28,616.00	42.8
51-90-941 DEBT SERVICE-PRINCIPAL	.00	.00	307,000.00	307,000.00	.0
51-90-942 DEBT SERVICE-INTEREST	.00	60,711.06	126,569.00	65,857.94	48.0
51-90-943 DEBT SERVICE-FEES	.00	2,500.00	4,000.00	1,500.00	62.5
TOTAL PUBLIC WORKS ADMIN.	38,246.14	274,789.42	908,459.00	633,669.58	30.3

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
51-91-401 SALARIES	29,882.10	186,338.59	381,855.00	195,516.41	48.8
51-91-403 OVERTIME	.00	1,193.34	17,183.00	15,989.66	6.9
51-91-404 ON-CALL	.00	.00	18,250.00	18,250.00	.0
51-91-411 FICA	2,221.49	13,971.38	31,049.00	17,077.62	45.0
51-91-412 EMPLOYEE INSURANCE	7,073.99	40,678.02	75,270.00	34,591.98	54.0
51-91-413 PENSION	2,689.38	16,770.43	34,348.00	17,577.57	48.8
51-91-414 PHONE STIPEND	80.00	480.00	960.00	480.00	50.0
51-91-415 UNIFORM STIPEND	184.68	1,154.25	2,407.00	1,252.75	48.0
51-91-423 WORKERS COMPENSATION INSURANCE	2,007.80	10,120.93	18,852.00	8,731.07	53.7
51-91-501 OFFICE SUPPLIES	.00	132.74	500.00	367.26	26.6
51-91-502 OPERATING SUPPLIES	1,315.21	8,980.43	56,000.00	47,019.57	16.0
51-91-503 MAINTENANCE & CLEANING SUPPLIE	279.00	466.02	1,000.00	533.98	46.6
51-91-505 COPY/PRINTING	.00	217.15	.00	(217.15)	.0
51-91-506 LOGO WEAR	288.00	288.00	2,400.00	2,112.00	12.0
51-91-507 PERSONAL PROTECTIVE EQUIP.	679.64	962.01	2,000.00	1,037.99	48.1
51-91-511 FUEL/OIL/OPERATING FLUIDS	2,221.15	9,938.07	30,000.00	20,061.93	33.1
51-91-521 DEPARTMENT MATERIALS	12,742.83	49,776.48	50,000.00	223.52	99.6
51-91-541 VEHICLE PARTS	.00	121.99	4,000.00	3,878.01	3.1
51-91-542 EQUIPMENT PARTS	.00	1,217.49	.00	(1,217.49)	.0
51-91-543 SMALL TOOLS	368.46	2,843.59	3,500.00	656.41	81.3
51-91-544 TOOLS	.00	18,589.99	1,000.00	(17,589.99)	1859.0
51-91-551 FURNISHINGS & FIXTURES	.00	1,086.00	.00	(1,086.00)	.0
51-91-581 SMALL EQUIPMENT	.00	1,340.01	2,000.00	659.99	67.0
51-91-582 EQUIPMENT	.00	4,000.07	1,000.00	(3,000.07)	400.0
51-91-583 COMPUTER/IT EQUIPMENT	881.30	881.30	.00	(881.30)	.0
51-91-584 SOFTWARE SUBSCRIPTIONS	117.02	860.27	1,461.00	600.73	58.9
51-91-602 ELECTRIC-UTILITY	3,342.91	17,336.31	43,379.00	26,042.69	40.0
51-91-621 TELEPHONE SERVICE-UTILITY	25.30	126.50	304.00	177.50	41.6
51-91-622 TELEPHONE-EE ISSUED CELL PHONE	169.23	846.15	2,800.00	1,953.85	30.2
51-91-642 R&M-EQUIPMENT	.00	871.08	58,000.00	57,128.92	1.5
51-91-671 R&M-CEMETERY	7,271.00	7,271.00	10,000.00	2,729.00	72.7
51-91-672 R&M-TRAILS/SIDEWALKS	.00	.00	20,000.00	20,000.00	.0
51-91-674 R&M-INFRASTRUCTURE/LINES	.00	.00	1,821,776.00	1,821,776.00	.0
51-91-682 R&M-STREETS	10,000.00	.00	334,000.00	334,000.00	.0
51-91-683 R&M-DRAINAGE	.00	3,942.00	20,000.00	16,058.00	19.7
51-91-684 R&M-STREET LIGHTS	1,179.25	1,656.46	162,500.00	160,843.54	1.0
51-91-685 R&M-ALLEYS	.00	.00	30,000.00	30,000.00	.0
51-91-704 CONTRACTED SERVICES (OTHER PRO	.00	125.00	600.00	475.00	20.8
51-91-705 IT SERVICES	414.72	1,934.42	1,882.00	(52.42)	102.8
51-91-711 TRAVEL-TRANSPORTATION	.00	.00	425.00	425.00	.0
51-91-712 TRAVEL-MEALS	.00	374.00	875.00	501.00	42.7
51-91-713 TRAVEL-LODGING	.00	894.00	1,900.00	1,006.00	47.1
51-91-721 MEETING & TRAINING-SUPPLIES	.00	.00	2,400.00	2,400.00	.0
51-91-722 MEETING-REGISTRATION	.00	.00	4,625.00	4,625.00	.0
51-91-731 RENTAL-EQUIPMENT	.00	3,925.25	.00	(3,925.25)	.0
51-91-741 FEES	1.72	2.25	.00	(2.25)	.0
51-91-761 INSURANCE & BONDS	.00	1,907.28	3,794.00	1,886.72	50.3
51-91-792 DUES & MEMBERSHIPS	124.00	124.00	225.00	101.00	55.1
51-91-793 TRAINING & SCHOOLS	.00	690.00	2,000.00	1,310.00	34.5
51-91-794 TEAM BUILDING	.00	139.72	1,000.00	860.28	14.0
51-91-821 IMPROVE. OTHER THAN BUILDINGS	14,908.00	14,908.00	.00	(14,908.00)	.0
51-91-822 SIDEWALKS, CROSSINGS, CURB & G	.00	.00	30,000.00	30,000.00	.0

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TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-91-830 EQUIPMENT-CAPITAL OUTLAY	.00	28,711.84	39,000.00	10,288.16	73.6
51-91-861 ROAD CONSTRUCTION-NEW OR REPLA	.00	.00	246,000.00	246,000.00	.0
51-91-931 DEBT SVC. DUE-GENERAL FUND	.00	.00	84,720.00	84,720.00	.0
TOTAL STREETS	100,468.18	458,193.81	3,657,240.00	3,199,046.19	12.5

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITIES & FLEET</u>					
51-94-401 SALARIES	13,703.94	70,802.99	171,112.00	100,309.01	41.4
51-94-403 OVERTIME	.00	158.56	5,879.00	5,720.44	2.7
51-94-404 ON-CALL	.00	1,650.00	18,250.00	16,600.00	9.0
51-94-411 FICA	1,032.24	5,570.36	14,007.00	8,436.64	39.8
51-94-412 EMPLOYEE INSURANCE	3,400.73	11,641.00	49,503.00	37,862.00	23.5
51-94-413 PENSION	1,087.16	6,152.94	14,584.00	8,431.06	42.2
51-94-414 PHONE STIPEND	80.00	480.00	1,282.00	802.00	37.4
51-94-415 UNIFORM STIPEND	92.34	446.31	1,072.00	625.69	41.6
51-94-423 WORKERS COMPENSATION INSURANCE	536.07	2,702.22	6,022.00	3,319.78	44.9
51-94-501 OFFICE SUPPLIES	.00	9.89	150.00	140.11	6.6
51-94-502 OPERATING SUPPLIES	24.99	541.04	3,000.00	2,458.96	18.0
51-94-503 MAINTENANCE & CLEANING SUPPLIE	207.96	3,382.28	17,000.00	13,617.72	19.9
51-94-506 LOGO WEAR	.00	.00	600.00	600.00	.0
51-94-507 PERSONAL PROTECTIVE EQUIP.	77.59	77.59	200.00	122.41	38.8
51-94-511 FUEL/OIL/OPERATING FLUIDS	115.94	953.71	2,500.00	1,546.29	38.2
51-94-521 DEPARTMENT MATERIALS	98.70	249.32	1,000.00	750.68	24.9
51-94-541 VEHICLE PARTS	1,241.20	3,987.08	.00	3,987.08	.0
51-94-542 EQUIPMENT PARTS	.00	246.39	3,100.00	2,853.61	8.0
51-94-543 SMALL TOOLS	625.60	1,025.02	1,500.00	474.98	68.3
51-94-544 TOOLS	.00	188.99	.00	188.99	.0
51-94-551 FURNISHINGS & FIXTURES	.00	998.00	2,500.00	1,502.00	39.9
51-94-581 SMALL EQUIPMENT	500.78	1,467.69	1,500.00	32.31	97.9
51-94-582 EQUIPMENT	.00	769.00	1,500.00	731.00	51.3
51-94-583 COMPUTER/IT EQUIPMENT	314.46	463.44	200.00	263.44	231.7
51-94-584 SOFTWARE SUBSCRIPTIONS	37.03	3,214.24	3,088.00	126.24	104.1
51-94-602 ELECTRIC-UTILITY	1,054.93	5,662.52	11,802.00	6,139.48	48.0
51-94-621 TELEPHONE SERVICE-UTILITY	25.30	126.50	304.00	177.50	41.6
51-94-631 JANITORIAL SERVICES	10,523.45	61,832.97	138,000.00	76,167.03	44.8
51-94-641 R&M-VEHICLES	653.67	1,455.48	25,000.00	23,544.52	5.8
51-94-643 R&M-ART	.00	522.50	2,000.00	1,477.50	26.1
51-94-646 R&M-OTHER	.00	.00	9,000.00	9,000.00	.0
51-94-651 R&M-BUILDING	.00	177.51	.00	177.51	.0
51-94-652 R&M-TOWN HALL	3,889.21	9,931.87	27,000.00	17,068.13	36.8
51-94-653 R&M-MAINTENANCE FACILITY	76.57	1,446.02	5,000.00	3,553.98	28.9
51-94-654 R&M-VISITOR CENTER	.00	102.60	12,000.00	11,897.40	.9
51-94-655 R&M-COMMUNITY CENTER	1,023.84	13,021.28	18,000.00	4,978.72	72.3
51-94-656 R&M-GEO BUILDING	.00	.00	500.00	500.00	.0
51-94-657 R&M-MUSEUM	121.97	185.44	.00	185.44	.0
51-94-658 R&M-PARKS & TRAILS	.00	3,224.55	10,000.00	6,775.45	32.3
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	4,500.00	4,500.00	.0
51-94-661 R&M-SOUTH PAGOSA PARK	.00	291.86	500.00	208.14	58.4
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
51-94-669 R&M-MARY FISHER PARK	58.75	58.75	500.00	441.25	11.8
51-94-670 R&M-TOWN PARK	.00	291.86	1,000.00	708.14	29.2
51-94-691 DISPOSAL/RECYCLING/SHREDDING	65.00	209.51	.00	209.51	.0
51-94-692 ALARM MONITORING	540.00	1,080.00	2,300.00	1,220.00	47.0
51-94-704 CONTRACTED SERVICES (OTHER PRO	2,600.43	5,729.43	5,150.00	579.43	111.3
51-94-705 IT SERVICES	414.73	2,539.86	5,646.00	3,106.14	45.0
51-94-707 SECURITY	.00	.00	7,450.00	7,450.00	.0
51-94-741 FEES	16.35	55.36	.00	55.36	.0

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TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-94-751 BOOKS & SUBSCRIPTIONS	.00	22.45	.00	(22.45)	.0
51-94-761 INSURANCE & BONDS	.00	23,436.06	42,109.00	18,672.94	55.7
51-94-793 TRAINING & SCHOOLS	.00	.00	900.00	900.00	.0
51-94-794 TEAM BUILDING	119.64	119.64	.00	(119.64)	.0
51-94-811 BUILDING IMPROVEMENTS	.00	.00	142,775.00	142,775.00	.0
51-94-812 FURNITURE & FIXTURES-CAPITAL A	.00	.00	1,000.00	1,000.00	.0
51-94-832 VEHICLES	1,367.63	104,046.88	110,000.00	5,953.12	94.6
51-94-852 CAPITAL ARCHITECTURAL	.00	15,000.00	.00	(15,000.00)	.0
TOTAL FACILITIES & FLEET	45,728.20	367,748.96	904,585.00	536,836.04	40.7
TOTAL FUND EXPENDITURES	371,678.65	1,829,670.86	9,038,482.00	7,208,811.14	20.2
NET REVENUE OVER EXPENDITURES	42,380.51	605,842.82	(1,215,582.00)	(1,821,424.82)	49.8

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

SANITATION FUND

ASSETS

53-10100	CASH IN COMBINED CASH FUND	5,284,729.62	
53-10500	PETTY CASH	100.00	
53-11000	PLANT/SYSTEM	12,637,126.13	
53-11100	EQUIPMENT	1,421,915.45	
53-11250	WORK IN PROGRESS	216,473.25	
53-11400	PROPERTY TAX RECEIVABLE	58,148.00	
53-11500	ACCTS RECEIVABLE - SANITATION	130,883.61	
53-11550	ACCTS RECEIVABLE - TREAS LIENS	7,251.71	
53-11600	ALLOWANCE FOR DOUBTFUL ACCTS	(8,035.43)	
53-11700	RIGHT OF WAYS	16,376.00	
53-11800	ACCUMULATED DEPRECIATION	(3,596,825.88)	
	TOTAL ASSETS		16,168,142.46

LIABILITIES AND EQUITY

LIABILITIES

53-20310	INTEREST PAYABLE	9,761.81	
53-21400	PIPELINE LOAN WPCR	1,120,859.09	
53-21405	NOTE PAYABLE TO UMB	4,524,951.97	
53-21800	ACCRUED VACATION	7,454.52	
53-21850	ACCRUED WAGES	6,236.58	
53-22210	UNEARNED REVENUE	58,148.00	
53-22215	LONG TERM LIABILITY PAUSD	1,828,646.49	
53-22221	LEASE PAYABLE GEN FUND VACUUM	(19,861.61)	
53-23000	ADVANCE TO GENERAL FUND	79,447.30	
	TOTAL LIABILITIES		7,615,644.15

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-29800	RETAINED EARNINGS-UNRESERVED	7,482,639.05	
53-29850	CONTRIBUTED CAPITAL	965,626.24	
	REVENUE OVER EXPENDITURES - YTD	104,233.02	
	BALANCE - CURRENT DATE	8,552,498.31	
	TOTAL FUND EQUITY		8,552,498.31
	TOTAL LIABILITIES AND EQUITY		16,168,142.46

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
53-31-101 PROPERTY TAX	3,504.18	45,693.13	58,148.00	12,454.87	78.6
53-31-102 SPECIFIC OWNERSHIP/MVL TAX	344.85	2,209.84	4,500.00	2,290.16	49.1
TOTAL TAXES	3,849.03	47,902.97	62,648.00	14,745.03	76.5
<u>INTERGOVERNMENTAL REVENUES</u>					
53-33-306 DOLA GRANTS	.00	5,343.50	200,000.00	194,656.50	2.7
TOTAL INTERGOVERNMENTAL REVENUES	.00	5,343.50	200,000.00	194,656.50	2.7
<u>CHARGES FOR SERVICES</u>					
53-34-400 DEPT. SPECIFIC SVC. CHARGES	.00	4,991.77	9,600.00	4,608.23	52.0
53-34-401 CHARGES FOR ADDED SERVICES	.00	.00	3,500.00	3,500.00	.0
53-34-404 UTILITY CONNECTION FEES	6,250.00	25,499.00	97,800.00	72,301.00	26.1
53-34-405 UTILITY BILLING	118,738.18	691,188.80	1,368,000.00	676,811.20	50.5
TOTAL CHARGES FOR SERVICES	124,988.18	721,679.57	1,478,900.00	757,220.43	48.8
<u>FINES, FEES & FORFEITURES</u>					
53-35-503 LATE FEES (PENALTIES & INT.)	959.79	4,397.77	5,000.00	602.23	88.0
TOTAL FINES, FEES & FORFEITURES	959.79	4,397.77	5,000.00	602.23	88.0
<u>MISCELLANEOUS REVENUES</u>					
53-36-601 MISCELLANEOUS REVENUE	1,144.62	3,887.27	6,500.00	2,612.73	59.8
53-36-603 INTEREST INCOME	19,197.83	86,055.41	130,000.00	43,944.59	66.2
53-36-607 LOAN PROCEEDS	.00	.00	4,524,952.00	4,524,952.00	.0
TOTAL MISCELLANEOUS REVENUES	20,342.45	89,942.68	4,661,452.00	4,571,509.32	1.9
<u>INTERFUND TRANSFERS</u>					
53-39-900 TRANSFER FROM GENERAL FUND	.00	.00	1,295,000.00	1,295,000.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	1,295,000.00	1,295,000.00	.0
TOTAL FUND REVENUE	150,139.45	869,266.49	7,703,000.00	6,833,733.51	11.3

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION</u>					
53-92-401 SALARIES	15,810.46	93,300.11	217,240.00	123,939.89	43.0
53-92-403 OVERTIME	5,284.19	7,170.34	19,552.00	12,381.66	36.7
53-92-404 ON-CALL	1,300.00	9,000.00	18,249.00	9,249.00	49.3
53-92-411 FICA	1,687.92	8,225.25	18,471.00	10,245.75	44.5
53-92-412 EMPLOYEE INSURANCE	4,413.38	22,189.36	54,122.00	31,932.64	41.0
53-92-413 PENSION	1,144.62	6,529.25	19,541.00	13,011.75	33.4
53-92-415 UNIFORM STIPEND	92.34	507.87	1,204.00	696.13	42.2
53-92-423 WORKERS COMPENSATION INSURANCE	460.10	2,319.27	4,269.00	1,949.73	54.3
53-92-501 OFFICE SUPPLIES	.00	1.19	250.00	248.81	.5
53-92-502 OPERATING SUPPLIES	295.21	11,801.27	5,000.00	(6,801.27)	236.0
53-92-503 MAINTENANCE & CLEANING SUPPLIE	525.43	8,543.36	.00	(8,543.36)	.0
53-92-504 POSTAGE/SHIPPING	.00	1,355.51	4,000.00	2,644.49	33.9
53-92-506 LOGO WEAR	.00	.00	900.00	900.00	.0
53-92-507 PERSONAL PROTECTIVE EQUIP.	1,359.81	2,234.40	3,500.00	1,265.60	63.8
53-92-511 FUEL/OIL/OPERATING FLUIDS	2,862.02	9,749.27	14,000.00	4,250.73	69.6
53-92-521 DEPARTMENT MATERIALS	22,131.15	26,065.55	3,500.00	(22,565.55)	744.7
53-92-541 VEHICLE PARTS	(210.97)	324.97	4,000.00	3,675.03	8.1
53-92-542 EQUIPMENT PARTS	.00	11,857.39	.00	(11,857.39)	.0
53-92-543 SMALL TOOLS	1,022.53	4,950.28	4,500.00	(450.28)	110.0
53-92-544 TOOLS	2,295.00	6,395.00	4,800.00	(1,595.00)	133.2
53-92-551 FURNISHINGS & FIXTURES	.00	.00	1,800.00	1,800.00	.0
53-92-581 SMALL EQUIPMENT	1,309.94	3,790.53	2,800.00	(990.53)	135.4
53-92-582 EQUIPMENT	.00	8,150.15	1,000.00	(7,150.15)	815.0
53-92-583 COMPUTER/IT EQUIPMENT	259.98	520.59	4,100.00	3,579.41	12.7
53-92-584 SOFTWARE SUBSCRIPTIONS	64.83	2,117.09	2,152.00	34.91	98.4
53-92-602 ELECTRIC-UTILITY	9,380.39	45,420.88	105,295.00	59,874.12	43.1
53-92-603 WATER-UTILITY	190.18	468.22	1,423.00	954.78	32.9
53-92-621 TELEPHONE SERVICE-UTILITY	28.31	141.55	340.00	198.45	41.6
53-92-622 TELEPHONE-EE ISSUED CELL PHONE	137.21	686.05	1,200.00	513.95	57.2
53-92-623 INTERNET SERVICE	70.02	3,182.79	3,293.00	110.21	96.7
53-92-641 R&M-VEHICLES	.00	.00	14,500.00	14,500.00	.0
53-92-674 R&M-INFRASTRUCTURE/LINES	.00	2,148.30	1,335,000.00	1,332,851.70	.2
53-92-675 R&M-LIFT & PUMP STATIONS	.00	104.65	7,500.00	7,395.35	1.4
53-92-676 R&M-APACHE LS	.00	.00	8,000.00	8,000.00	.0
53-92-677 R&M-KOA LS	.00	15,555.00	7,500.00	(8,055.00)	207.4
53-92-678 R&M-CHAMBER LS	.00	.00	7,500.00	7,500.00	.0
53-92-679 R&M-5TH STREET PS	6,155.40	10,123.04	45,000.00	34,876.96	22.5
53-92-680 R&M-TIMBER RIDGE PS	1,134.00	13,447.65	65,000.00	51,552.35	20.7
53-92-681 R&M-PIPELINE ODOR SYSTEM	.00	.00	500.00	500.00	.0
53-92-691 DISPOSAL/RECYCLING/SHREDDING	5.30	441.90	.00	(441.90)	.0
53-92-701 ENGINEERING & MODELING (NON CI	.00	.00	400,000.00	400,000.00	.0
53-92-702 ATTORNEY	602.00	13,370.00	3,000.00	(10,370.00)	445.7
53-92-703 AUDIT	(1,300.00)	3,770.80	3,771.00	.20	100.0
53-92-704 CONTRACTED SERVICES (OTHER PRO	31,480.29	133,278.54	230,000.00	96,721.46	58.0
53-92-705 IT SERVICES	622.09	3,961.15	9,410.00	5,448.85	42.1
53-92-711 TRAVEL-TRANSPORTATION	.00	.00	500.00	500.00	.0
53-92-712 TRAVEL-MEALS	.00	.00	150.00	150.00	.0
53-92-713 TRAVEL-LODGING	.00	.00	3,500.00	3,500.00	.0
53-92-721 MEETING & TRAINING-SUPPLIES	.00	.00	50.00	50.00	.0
53-92-722 MEETING-REGISTRATION	.00	.00	2,600.00	2,600.00	.0
53-92-741 FEES	792.91	4,846.72	2,800.00	(2,046.72)	173.1
53-92-742 CONVENIENCE (CREDIT CARD PROCE	539.43	3,164.85	9,600.00	6,435.15	33.0

FOR ADMINISTRATION USE ONLY

50 % OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
53-92-761 INSURANCE & BONDS	.00	7,048.72	13,283.00	6,234.28	53.1
53-92-791 ADVERTISING/PUBLIC NOTIFICATIO	252.00	268.54	.00	(268.54)	.0
53-92-792 DUES & MEMBERSHIPS	.00	.00	700.00	700.00	.0
53-92-793 TRAINING & SCHOOLS	6,000.00	6,105.68	10,000.00	3,894.32	61.1
53-92-794 TEAM BUILDING	354.74	469.31	500.00	30.69	93.9
53-92-821 IMPROVE. OTHER THAN BUILDINGS	.00	.00	500,000.00	500,000.00	.0
53-92-831 HEAVY EQUIPMENT	164,550.00	164,550.00	.00	(164,550.00)	.0
53-92-853 CAPITAL ENGINEERING	420.00	19,022.50	.00	(19,022.50)	.0
53-92-865 SEWER/WATER SYSTEM CONST-NEW O	.00	10,000.00	.00	(10,000.00)	.0
53-92-868 OTHER INFRASTRUCTURE-NEW OR RE	.00	.00	2,488,080.00	2,488,080.00	.0
53-92-931 DEBT SVC. DUE-GENERAL FUND	.00	.00	20,606.00	20,606.00	.0
53-92-941 DEBT SERVICE-PRINCIPAL	.00	50,754.33	236,655.00	185,900.67	21.5
53-92-942 DEBT SERVICE-INTEREST	.00	5,604.30	166,614.00	161,009.70	3.4
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
53-92-992 TRANSFER TO CAPITAL FUND	.00	.00	218,754.00	218,754.00	.0
TOTAL SANITATION	283,522.21	765,033.47	6,352,894.00	5,587,860.53	12.0
TOTAL FUND EXPENDITURES	283,522.21	765,033.47	6,352,894.00	5,587,860.53	12.0
NET REVENUE OVER EXPENDITURES	(133,382.76)	104,233.02	1,350,106.00	1,245,872.98	7.7

TOWN OF PAGOSA SPRINGS
BALANCE SHEET
JUNE 30, 2025

GEOHERMAL FUND

ASSETS

55-10100	CASH IN COMBINED CASH FUND	183,523.29	
55-11500	ACCTS RECEIVABLE - GEOTHERMAL	745.16	
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	(1,039,783.51)	
	TOTAL ASSETS		437,629.97

LIABILITIES AND EQUITY

LIABILITIES

55-23000	ADVANCE TO GENERAL FUND	(.26)	
55-25000	CONTRIBUTED CAPITAL	690,420.12	
	TOTAL LIABILITIES		690,419.86

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
55-29800	RETAINED EARNINGS-UNRESERVED	(140,094.44)	
	REVENUE OVER EXPENDITURES - YTD	(112,695.45)	
	BALANCE - CURRENT DATE	(252,789.89)	
	TOTAL FUND EQUITY		(252,789.89)
	TOTAL LIABILITIES AND EQUITY		437,629.97

TOWN OF PAGOSA SPRINGS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GEOHERMAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUES</u>					
55-33-305 STATE OF COLORADO GRANTS	.00	.00	140,390.00	140,390.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	.00	.00	140,390.00	140,390.00	.0
<u>CHARGES FOR SERVICES</u>					
55-34-405 UTILITY BILLING	(146.74)	59,297.07	57,000.00	(2,297.07)	104.0
55-34-407 ENERGY USER REVENUES (GEO)	.00	.00	30,500.00	30,500.00	.0
55-34-408 MINERAL USER REVENUES (GEO)	.00	.00	24,500.00	24,500.00	.0
TOTAL CHARGES FOR SERVICES	(146.74)	59,297.07	112,000.00	52,702.93	52.9
<u>MISCELLANEOUS REVENUES</u>					
55-36-603 INTEREST	900.02	5,125.62	.00	(5,125.62)	.0
TOTAL MISCELLANEOUS REVENUES	900.02	5,125.62	.00	(5,125.62)	.0
<u>INTERFUND TRANSFERS</u>					
55-39-900 TRANSFER FROM GENERAL FUND	.00	.00	250,000.00	250,000.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	250,000.00	250,000.00	.0
TOTAL FUND REVENUE	753.28	64,422.69	502,390.00	437,967.31	12.8

TOWN OF PAGOSA SPRINGS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GEO THERMAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GEO THERMAL</u>					
55-93-502 OPERATING SUPPLIES	.00	311.57	.00	(311.57)	.0
55-93-503 MAINTENANCE & CLEANING SUPPLIE	77.97	227.20	.00	(227.20)	.0
55-93-504 POSTAGE/SHIPPING	.00	.00	55.00	55.00	.0
55-93-521 DEPARTMENT MATERIALS	(1,512.48)	3,844.32	.00	(3,844.32)	.0
55-93-543 SMALL TOOLS	.00	77.36	.00	(77.36)	.0
55-93-581 SMALL EQUIPMENT	.00	298.01	.00	(298.01)	.0
55-93-582 EQUIPMENT	.00	.00	9,000.00	9,000.00	.0
55-93-602 ELECTRIC-UTILITY	634.04	3,193.66	3,709.00	515.34	86.1
55-93-603 WATER-UTILITY	6,263.76	9,728.77	8,245.00	(1,483.77)	118.0
55-93-642 R&M-EQUIPMENT	.00	23,937.64	167,500.00	143,562.36	14.3
55-93-656 R&M-GEO BUILDING	.00	12,675.00	16,000.00	3,325.00	79.2
55-93-674 R&M-INFRASTRUCTURE/LINES	.00	78,523.59	300,000.00	221,476.41	26.2
55-93-701 ENGINEERING & MODELING (NON CI	.00	.00	2,500.00	2,500.00	.0
55-93-702 ATTORNEY	1,025.75	15,854.67	2,000.00	(13,854.67)	792.7
55-93-704 CONTRACTED SERVICES (OTHER PRO	5,139.60	27,844.95	.00	(27,844.95)	.0
55-93-761 INSURANCE & BONDS	.00	601.40	1,072.00	470.60	56.1
55-93-821 IMPROVE. OTHER THAN BUILDINGS	.00	.00	50,000.00	50,000.00	.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 GEO THERMAL	11,628.64	177,118.14	564,081.00	386,962.86	31.4
TOTAL FUND EXPENDITURES	11,628.64	177,118.14	564,081.00	386,962.86	31.4
NET REVENUE OVER EXPENDITURES	(10,875.36)	(112,695.45)	(61,691.00)	51,004.45	(182.7)



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: April Hessman, Town Clerk

PROJECT: Quarterly Investments Report

ACTION: Council information

PURPOSE/BACKGROUND:

In 2024 the Town Council adopted a comprehensive financial management policy. The policies include municipal investment guidelines specifying limits on municipal investments governed by state statutes and best practices. The investment policy provides for common elements, including safety, liquidity, and yield investment objectives. The guidelines include investment in Local Government Investment Pools and Certificates of Deposits.

In 2024 the Town moved funds from FSWB to Bank of the San Juans due to a much higher interest rate. Two savings accounts were opened at BSJ, one for General Fund savings and another for the working checking account funds that can be transferred easily to allow for higher interest earnings. In February 2025, the bond funds received from UMB for the sewer upgrades were deposited into a CSLIP government investment pool account to keep diversified and earn high interest.

As part of the investment policy, the fund's performance is reported quarterly.

The average yield through the second quarter of 2025 in ColoTrust was 4.42%, CSLIP was 4.37%, Bank of the San Juans was 4.44%, and First Southwest Bank was 0.35%.

The Town budgeted to see a slow decline of interest earnings toward 3.5% by the end of 2025.

ATTACHMENTS:

[2nd Quarter Investment Interest](#)

2025	COLOTRUST			CSLIP			BANK OF SAN JUANS SAVINGS (1659)			BANK OF SAN JUANS WRKNG SAV (3306)			FIRST SOUTHWEST BANK			TOTALS
	Avg Yield	Amount Earned	Balance	Avg Yield	Amount Earned	Balance	Avg Yield	Amount Earned	Balance	Avg Yield	Amount Earned	Balance	Avg Yield	Amount Earned	Balance	Total Interest
January	4.52%	\$ 21,397.21	\$5,588,339.93				4.59%	\$ 18,643.96	\$ 4,511,312.26	4.59%	\$ 5,651.65	\$ 1,157,431.46	0.35%	\$ 4.76	\$18,002.00	\$ 45,697.58
February	4.47%	\$ 19,208.05	\$5,607,547.98			\$4,524,951.97	4.50%	\$ 15,573.30	\$ 4,526,885.56	4.50%	\$ 5,420.41	\$ 1,748,585.42	0.35%	\$ 5.41	\$20,270.10	\$ 40,207.17
March	4.40%	\$ 20,994.55	\$5,628,542.53	4.78%	\$ 18,021.21	\$4,542,973.18	4.44%	\$ 15,969.36	\$ 4,542,854.92	4.44%	\$ 6,385.15	\$ 1,930,232.72	0.35%	\$ 7.86	\$28,916.26	\$ 61,378.13
April	4.40%	\$ 20,364.17	\$5,648,906.70	4.24%	\$ 15,891.04	\$4,558,864.22	4.34%	\$ 16,428.95	\$ 4,559,283.87	4.40%	\$ 7,210.25	\$ 1,670,257.56	0.35%	\$14.24	\$56,745.64	\$ 59,908.65
May	4.39%	\$ 21,016.20	\$5,669,922.90	4.23%	\$ 16,464.42	\$4,575,328.64	4.40%	\$ 17,587.60	\$ 4,576,871.47	4.40%	\$ 4,935.62	\$ 1,195,194.18	0.35%	\$21.18	\$60,503.44	\$ 60,025.02
June	4.36%	\$ 20,376.73	\$5,690,299.63	4.22%	\$ 16,107.59	\$4,591,436.23	4.39%	\$ 15,963.88	\$ 4,592,835.35	4.39%	\$ 4,328.14	\$ 1,124,522.32	0.35%	\$18.63	\$68,526.22	\$ 56,794.97
July													0.35%			\$ -
August													0.35%			\$ -
September													0.35%			\$ -
October													0.35%			\$ -
November													0.35%			\$ -
December													0.35%			\$ -
Totals	4.42%	\$ 123,356.91		4.37%	\$ 66,484.26		4.44%	\$100,167.05		4.45%	\$ 33,931.22		0.35%	\$ 72.08		\$ 324,011.52



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025
FROM: Jennifer Green, Executive Director

PROJECT: Resolution 2025-13, Appointing Stuart Scull to the Pagosa Springs Area Tourism Board

ACTION: Discussion & Action

PURPOSE/BACKGROUND:

The Tourism Board has an open STR seat. Lance Thornton resigned in early June, as he and his wife moved back to Texas to be closer to family. Notification seeking applications were sent to local media to solicit interested parties to apply. The application process was open and advertised for more than 2 weeks, with the deadline to receive applications by 5pm on June 27th. One application was received from Stuart Scull, a previous applicant for the Tourism Board and owner of VIP Vacation Services, which manages over 90 vacation rentals in the community. Stuart's application is included in the packet, along with the draft minutes from the July 2nd, 2025 Tourism Board meeting where they unanimously approved to recommend Stuart Scull's appointment.

- Town Council Appointed Seat: Gary Williams
- Board of County Commissioners Appointed Seat: John Ranson
- Board of Realtors Seat: Amy Johnson
- Chamber of Commerce Seat: Austin Marchand
- At Large Seats (2): Rosanna Dufour, Shane Lucero
- Lodging Seat: Sarah Mashue
- STR Seat: Open
- Hospitality / Recreations: Shane Prince

ATTACHMENTS:

[Tourism Board App Stuart Scull](#)
[Resolution 2025-05 Appointing Stuart Scull to the Tourism Board](#)
[Minutes 070225](#)

RECOMMENDATIONS:

Approval of the consent agenda is approval of Resolution 2025-13



Pagosa Springs Area Tourism Board Application



Date of Application: 6/26/25

Please complete the following information in full and return it to the Tourism Director at sales@visitpagosasprings.com. Appointments are made collectively by the Town Council and the Board of County Commissioners (BOCC). Do not attach additional information to this application, i.e., resume, cover letter. If you have any questions please contact the Tourism Director at the above-listed email address.

Applying for the following Seat: (select one)

- ☐ At-Large Member ☒ Short Term Rental (STR) Member
☐ Hospitality/Recreation Member ☐ Lodging Member

Applicant Information

SCOLL STUART C 818-963-0836
 Last Name First Name MI Cell Phone
83 HEATHER DR. PAGOSA SPRINGS, CO 81147
 Physical Address Street Address City State Zip
N/A
 Mailing Address (if different) PO Box City State Zip
STUART @ VIP COMPANIES INC. COM
 Email Address

Are you a resident of Archuleta County? ☒ Yes ☐ No

Are you currently serving, or previously served, on any Boards or Commissions for the Town of Pagosa Springs or Archuleta County? If yes, please list the boards. ☐ Yes, ☒ No

Please list any training, experience, education, or skills that you believe would enhance your ability to serve on the Tourism Board:

1) SERVED ON STR TASK FORCE. 2) SERVED ON 2 CORPORATE
BOARDS 3) OWN 3 BUSINESSES IN TOWN, VIP VACATION SERVICES
W/ 90+ PROPERTIES, HOMESPUN HOT TUBS, NAVAJO LAUNDRY

Explain why you are seeking appointment to the Tourism Board:

AS A RESIDENT I AM CONCERNED ABOUT POOR PLANNING REGARD
OUR ONLY INDUSTRY - VACATION DESTINATION. I CAN PROVIDE
CRITICAL DATA TO TOURISM DECISIONS. I CAN PROVIDE
OBJECTIVE AND REASONABLE SOLUTIONS TO PROBLEMS WE FACE

Affirmation and Signature

I hereby certify and affirm that all the information contained in this application is true, complete, and correct. I understand that false or misleading statements or omission of important information made on this application or any time during the process may disqualify me from volunteer work for the Town of Pagosa Springs and/or Archuleta County. I understand that the BOCC and Town Council must both appoint members to Pagosa Area Tourism Board.

[Signature]
 Signature

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6/26/25
 Date



TOWN OF PAGOSA SPRINGS, COLORADO

RESOLUTION 2025-13

A RESOLUTION OF THE TOWN OF PAGOSA SPRINGS, COLORADO APPOINTING STUART SCULL TO THE PAGOSA SPRINGS AREA TOURISM BOARD.

WHEREAS, Town Ordinance No. 678 creates bylaws for the Pagosa Springs Area Tourism Board; and

WHEREAS, Section 16.4.12(2)(a) of the municipal code requires the appointment of nine (9) members of the Board representing the different sectors of the community; and

WHEREAS, the Pagosa Springs Area Tourism Board recommends the appointment of Stuart Scull to the STR seat as a member of the Pagosa Springs Area Tourism Board for a two (2) year term; and

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

1. Appointment of Pagosa Springs Area Tourism Board Member: Stuart Scull is hereby appointed to serve as the STR member of the Pagosa Springs Area Tourism Board for a two (2) year term, commencing on July 15th, 2025 and concluding on July 15th, 2027.
2. 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.
3. Effective Date: This Resolution shall take effect and be enforced immediately upon its approval by the Town Council.

ADOPTED THIS ____ DAY OF _____, 2025, 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:

April Hessman, Town Clerk



Town Hall - 551 Hot Spings Blvd.
Pagosa Springs, CO 81147

MINUTES

Pagosa Springs Area Tourism Board Meeting
July 2, 2025 @ 4:00 PM

A regular meeting of the Pagosa Springs Area Tourism Board was called to order on July 2, 2025, at 4:00 PM in the Town Hall - 551 Hot Spings Blvd. .

BOARD PRESENT:

Board Member Johnson, Board Member Lucero, Board Member Dufour, Council Member Williams, Shane Prince, Sarah Mashue, Board Member Marchand, and Board Member Ranson

BOARD ABSENT:

1. REMOTE PARTICIPATION – Join Zoom Meeting By Computer - <https://zoom.us/j/83084299477>
Dial by Phone - 1-669-900-6833 US - Meeting ID: 830 8429 9477

I. CALL MEETING TO ORDER

II. PUBLIC COMMENT

1. Bill Hudson said he wanted to thank the Commissioners for holding a listening session to hear about a possible increase in the lodging tax within the county. As you all know, the town collects 4.9% lodging tax, and the county collects 2%. So what we've got is an unfair and uneven playing field between the lodgers in the county and the lodgers in the town. But the the county's been limited until now to a 2% tax. At that community meeting I suggested that we should be a fair community, and everyone who's running lodging should pay the same amount of lodging tax, which is 4.9%. They have to go to the voters to get approval for that, and they have to tell the voters what the amount is going to be and what they're going to use it for. Bill indicated he had been pushing the idea of using it for housing, but he thought the Commissioners are leaning towards roads. Bill indicated he hoped that the Commissioners move forward with it, and we get it on the ballot and let the let the community weigh in and make that decision.

County Commissioner Rep John Ranson stated they are arranging another meeting with the community to discuss the County Lodging Tax further. It will be at the Springs and he would like the Director to attend. He believes it will be on July 23rd.

2. Kelly Spence spoke as part of a newly formed Pagosa Lodgers Association. Our purpose is to advocate for the effective use of lodger's tax to fund visitor marketing and advertising outside of Archuleta County and Pagosa Springs. We feel that in order to increase tourism and position Pagosa Springs as a premier mountain destination we would like to have a more say in what's going on with the money that is being taken from the lodgers. Their goal is to directly support the mission of the Pagosa Springs Area Tourism Board to raise awareness of Pagosa Springs as a vacation destination and improve visitors experiences. We believe that by advocating for strategic data informed advertising and promoting initiatives that attract year-round visitation, we can help strengthen the tourism industry and generate shared prosperity for the residents of Pagosa Springs. We'd like to have more of a voice of what's being done

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with our tax dollars and an understanding of where they're going right now. Our goals are pretty much as everybody else's, more heads in beds. We definitely want to have a better experience for our visitors that do come here. So we'd like to know how we can help, and in any way we can. We currently have 13 members that are part of our our association. We have our president, VP, and myself as secretary/treasurer, and so we're going to keep moving forward. We are an LLC. And we have taken over an existing bank account, and we're just gonna keep pushing forward and showing up. All the hotels, motels, resorts, bed and breakfast, Wyndham was invited. I believe we've had about roughly 6 to 8 meetings so far. A couple of them have also included meetings with Jennie, town manager, county commissioners as well.

Board Chair Lucero requested a list of the members. Kelly stated that's something that we can provide for you.

III. CONSENT AGENDA

1. Approval of the May 7th Meeting Minutes

Board Member Johnson moved to approve the consent agenda, Sarah Mashue seconded.

Carried.

IV. REPORTS TO BOARD

1. Chair Report

Board Chair Lucero thanked the Board and members of the audience for being at the meeting during the busy summer months.

2. Director Report

Town lodging tax collections are due on the 20th of each month, following the month of collections. Reports from the Town are usually available at the beginning of each month. For Town collections, payments are still outstanding for March. April reflected a slight decrease of 1.52%, or \$655. May reflects an increase of 13.98%, or \$8,881. Town collections year to date reflect a 6.18% increase over 2024, or \$18,663. Q1 County collections reflect a 12.32% increase, or \$14,311. Combined Q1, reflects an increase of 8.03%, or \$24,788, with Town payments still outstanding for March.

Director also gave update on Ambassador training. The first session was 6/20 and they had 18 attendees. Director also updated Board on Construction Pedestrian sidewalk decal placement, aluminum signs that will be installed by the Town, large construction communication posters, and parking lot tour on the app.

Board Member DuFour asked what is happening with the infrastructure funding that was asked by Town Council not to be allocated? And what about the \$64,000 that was set aside for a shuttle? Director said infrastructure funds were allocated by Town Council, and it went towards the construction project. Director said she is in conversations with Andy with MET about an UBER style model and will be meeting about it soon with a vendor. Additionally, there have been businesses that have asked about funding opportunities. Board Member DuFour asked about outstanding tax payments and if Director has received the data yet. The Director explained that data is updated in the spreadsheet once information is received from the Town or County. Director indicated March and May still have outstanding payments. The Town changed their accounting style in 2024 and late payments are accounted for in the month

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they are received, not the month they were due.

V. NEW BUSINESS

1. Open STR Seat

The Tourism Board has an open STR seat. Lance Thornton resigned in early June, as he and his wife moved back to Texas to be closer to family. Notification seeking applications were sent to local media to solicit interested parties to apply. The application process was open and advertised for more than 2 weeks, with the deadline to receive applications by 5pm on June 27th. One application was received from Stuart Scull, a previous applicant for the Tourism Board and owner of VIP Vacation Services. Stuart Scull introduced himself. He said VIP Vacation Services has close to a hundred properties that they manage. He also owns Homespun Hot Tubs providing great hot tub service in our town. Stuart felt he would provide a different perspective, not just because he is in short term rentals, but I he indicated he deals with our tourists regularly and quite a lot of them.

Shane Prince moved to recommend Stuart Scull to the open STR seat to Town Council and the Board of County Commissioners, Board Member Marchand seconded.

Carried.

2. Blue Room Research Update

Director introduced Steve Halasz with Blue Room Research. Director explained the Blue Room reports will now be included under Director report moving forward. They are also in the Google drive Data folder for 2025. Blue Room Research was hired six months ago to analyze data for Visit Pagosa Springs, focusing on creating adaptable reports that reflect the town's evolving needs. He emphasizes that the current data relies on free, publicly available information due to budget constraints and a lack of direct hotel reporting. Steve said US Market Review shows Stock market volatility has made consumers, especially travelers, hesitant, leading to a downturn in consumer sentiment since late 2024. However, a recent jump in May's consumer sentiment, driven by the stock market, offers some optimism. Historical downturns show a pattern of shorter booking windows, increased drive trips over fly trips, shorter trips over long trips, and domestic travel favored over international. This trend is currently observed across the industry, with booking windows dramatically shrinking. Airfare prices are decreasing, and gas prices have stabilized, though potential conflicts could impact this. Major forecasters (STR, Costar, Tourism Economics) have revised their predictions downwards for the fourth consecutive quarter, now expecting only 1% growth in RevPAR (revenue per available room) nationwide this year.

Pagosa Lodging Tax Collections have shown a consistent upward trend since 2015, despite a slight dip in 2022-2023. However, lodging tax data isn't accounted for by month of stay, creating a lag in reporting. Sales Tax collections have also steadily grown since 2016, with similar accounting lags. Complimentary data from Blue Room (harvested by AirDNA) shows strong STR performance for May, with occupancy down slightly (-0.4%), but ADR (average daily rate) up 7%, RevPAR up 6%, listing days up 10%, and total revenue up almost 18%. This indicates a robust year for STRs in Pagosa Springs, outperforming 2024 in most metrics. Social Media Key metrics like reach, profile visits, and followers are generally up year-over-year, particularly for Instagram, TikTok, and YouTube, indicating strong consumer engagement. In regards to Website Traffic, the integration of AI into Google is bypassing websites, leading to a significant decline in direct website traffic for Destination Marketing Organizations (DMOs). Despite a pullback in consumer sentiment, Americans' desire to travel remains high (94% have travel plans within

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six months). However, they are adapting to economic pressures by opting for shorter, domestic, drive-based trips and reducing spending on retail, entertainment, and recreation – a trend referred to as the "Hard Times Handbook." Steve's aim is to provide the most comprehensive picture possible with available resources and welcomes suggestions for additional data points, while acknowledging budget limitations.

Board Member DuFour asked If we were able to find the funding for it what paid data does Steve feel would be the most valuable to add to these reports for us and what vendor would he suggest. Steve answered that Hotel Data would be most valuable showing occupancy, ADR and especially demand. If we had participation it would cost roughly \$20,000 per year. Board Member DuFour then asked what data could be purchased if occupancy and ADR isn't provided? Steve answered Visa Credit Card data. Visa has a 60% market share of all transactions so he feels they are the best. You can get reporting by segment, so you can look at restaurants, retails, lodging. You can get it on a monthly basis or quarterly basis. That would be that middle of the road indicator between your high level sales tax and lodging tax collections to more what's happening on the ground. And if we had those demand numbers from hotels and short term rentals we could see if the the lodging had a direct proportion to spending in town. Visa data costs roughly \$10-15,000 per year. Director stated Glenwood is paying \$10,000 per year and she has the contact.

Jesse Hensle from the Lodgers Association said as a lodger one of my concerns with these reports and providing the pace reports and occupancy is that it wouldn't give us the foresight to make a move fast enough. And so are there any other free proxies that are available that we could understand when people start to search and are interested in Pagosa Springs in general that are more forward looking that we could add to the report? Steve answered you could use something like Google search and queries and things like that but we need to run some sort of analysis to prove that queries on this date equal increased actual lodging in this date and without having some sort of anchor like hotel data to show where it shows up, it's very challenging. Lodging pacing data costs money too. Pagosa doesn't have an airport so you don't have a leading indicator of flight bookings, we don't have any other indicators that are tied to heads in beds and lodging performance. If you want Visit Pagosa Springs to be able to run marketing campaigns and increase visitation to fill those holes we need to know specific days, specific weekends, specific times to understand when your hotels are hurting to be able to make the decision that we can move the needle on. Jesse said I am pushing back on that because if lodgers understand their booking window, ours is 6 weeks, and if we start to see search trends year over year being dipped down in April, then I know in 6 weeks from now that I'm probably gonna have a dip in our occupancy levels. As lodgers we can provide the booking window so that we could have that understanding complementary and free. And then we could triangulate this information without having to pay more. The other piece of the equation is Visit Pagosa Springs only has so much budget. And so we need to have a conversation and understand from today to the end of the year we have this amount of money to combat and fill in holes and will it move the needle. Jesse said he is thinking about this more seasonally and if we can start to see some of these headwinds a little bit earlier. One of the the issues that with the pace reports as a lodger is a lot of our business is also people coming in for soaking for hot springs and it's a direct correlation. It's just who's in town, they come and soak with us. And so that's why there's a little bit other extra apprehension for those pacing reports, and we're looking for as lodgers other proxies that we can understand and start to see when things are not going the way we're anticipating them to go. Steve indicated if you were able to aggregate that cohort of all 13 hotels and give us some sort of weekly rough pacing report showing what week of the month you are lagging we could at least see where we need to put our resources. Part 2 of the issue would be deploying those resources and that's on Visit Pagosa Springs team to let all of us know how much lead time they need, how granular they can get what they think they can deploy as far as dollar amounts to really move the needle and

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those kinds of things. Jesse said after reviewing the minutes the purpose of hiring Blue Room was to understand the effectiveness of tourism's efforts. I only see that we're growing, but I don't understand how we're growing versus others in the industry. Steve answered if there were publicly available comps for other cities, tax collection, sales tax and the sales tax was the same, categories aggregated the same way, accounted for the same way, in theory we could pull comps from whatever we could find. We can't do hotel data because we don't have it. We can't do short term rental, because the product is vastly different so the ADR's aren't going to match. We can't do it for website traffic. There are some comps of click rates, open rates, response rates, engagements, or you can see how other DMO's compared to it. But I I don't think it would be a very fruitful exercise or a good use of time because every town is different and looking at percentage change over the course of years isn't going to reveal all that much.

3. Fluegge Consulting Update - Paid Meta Advertising

Dave Fluegge specializes in social and new media, works with various state DMOs and destinations in Colorado, including Pagosa. His background in both organic and paid media allows him to create highly engaging advertisements that go beyond typical display ads. The primary goal for Pagosa is to showcase its diverse offerings, such as water activities, hot springs, rafting, tubing, and hiking, while highlighting what makes it distinct from other Colorado destinations. They also aim to promote relaxation, upcoming events, and festivals. A key aspect of their strategy is measuring audience reactions to content through various campaigns. This data helps them tailor future content to what people want to see. Fluegge commends the Visit Pagosa team for their quick adaptability in creating and modifying content based on his vision and observed performance. This agility is crucial for effective paid social campaigns and for "plugging holes" in their marketing efforts by addressing specific needs as they arise. The goal is to drive visitors to the Pagosa website, Utilize a retargeting pixel to re-engage past visitors, Increase general awareness of Pagosa and educate travelers, especially regarding fire concerns and responsible tourism (Leave No Trace principles). They create specific ads for visitors already in the area to promote better travel practices. They use behavioral targeting to identify potential travelers and retargeting to engage them throughout their trip planning process. We have had significant success with over 750,000 individuals reached, Over 5% of people who saw their ads engaged with them. Notably, over 8% of these engaged individuals are over 65 years old, over 27,000 clicks to the website. Cost Per Click is below \$0.20. There's plans to create a blog in the future develop more targeted content.

Board Member Mashue asked what is your marketing plan around filling the holes in downward trends? Dave answered there is not a plan right now because we don't know where the holes are yet. As soon as I get the data showing the holes we can look at our imagery and figure out if we need to create new content and get that out asap but we have to be able to know what the holes are first.

Board Member Prince asked our partners in in the lodging want to target key tourist demographics using data from previous years to focus on high impact media channels. So if we were able to give you trend lines is that enough to pivot a marketing campaign towards rather longer term rather than shorter term? Dave answered yes, the more data we have the better but with the pandemic and economic uncertainty we have these other things that are going to start throwing it off. He felt it can help as as a guiding light to help test it out but he didn't know that it necessarily would lead the charge forward. The beauty of social is we can test this one ad to this market or to these groups of people, we start seeing how that's resonated, and if we see it resonate, then we can shift everything else towards that.

Board Member Mashue said we do see that within that 6- 8 week window we are experiencing a 25 to 27% decline in bookings over last year. How would we activate you to go ahead and promote Pagosa to

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fill that hole that we currently know is within the 6 to 8 week window? Director answered the efforts with paid Meta are going to continue through August. We will start early winter advertising in late August shifting the tone based on current conditions. Right now we have a summer video, we have an event carousel running and events are being updated as they occur through Colorfest. So we are putting the the pieces in place to be able to help address that as we move forward in the summer. That was the plan given that we knew construction was going to be happening, and we knew how dry the winter was last year. Additionally, we have campaigns running on Youtube, Google adwords, and Hulu. We have not put money outside of paid PSA's during the summer months since the pandemic so this is a shift for this summer.

Board Member Prince asked Board Member Mashue to clarify if all of the lodgers in the association are down 25%. Board Member Mashue said looking forward over the last year to this year they are down 25%. Since they are not grounded as bookings it creates uncertainty. Are we going to be the destination to grab the last minute booking and historically we have not done summer advertising so it is good to get the report that we are shifting. Board Member Prince asked if occupancy is up over the year and Board Member Mashue answered collectively no. Board Member Prince said he is not seeing that trend. He is seeing a shorter booking windows but his numbers are up. County Commissioner Rep John Ranson stated we need to be careful when looking at sales tax because April looked good but it was due to two concrete projects. Board Member Prince said that is what would be valuable with credit card data. It would give more granular data. Director said the Town is working with Zak Tax to provide more granular detail on sales tax. Also, the line item for Lodging and For the tourism line item in the sales tax report from the State it includes restaurants and lodging. And for April sales tax, the lodging and food services line provided by the state up 5% over last year, which wouldn't include the concrete.

4. Discussion with Lodging Association

County Commissioner Rep Ranson said from what I see there's not the the greatest relationship between the lodgers and the tourism up until this point. I think, these 2 groups, especially now that a new group has been formed, may be the most important relationship that our community will see if we can work together. I don't know if providing data is bad for the lodgers privacy-wise or cost-wise but asked if they had a revenue stream would be helpful to work together and get data. Board Chair Lucero clarified the Tourism Board has offered to pay for the reporting for years. Board Member Mashue passed out a document from the lodgers association. Jesse Hensle said the data will get skewed and it does nothing for the other side of his business, hot springs soaking. They are overstaffed this summer because they don't have the bodies in the pools. So he doesn't think the STR report will help the community. We could send the data to Blue Room and not spend the money on STR. Google Trends would be an excellent proxy. The STR doesn't show if the market is growing and that is the mission of Pagosa Tourism. Board Member Prince asked for clarification on bookings being down and asked If you are down in your occupancy then why is lodging tax up? Board Member Mashue said when they are down in occupancy their rates go up and also the inventory in the town has changed. Jesse Hensle said using tax collections aren't always clear. Rate increases make up that gap. When I talk about business that also means soaking for us. Business is down 25%. We can't look at just hotel rooms and apply that to everybody. Board Member Marchand said he is up about 19% from last year. Stuart Scull said his business is up about 22%, and their booking window is pretty short. Jesse said Dave Fleugge presented that he can impact people within a 6 to 8 week window so there's a channel that we can now create this impact based off the information that we're providing for the future. Director said what would be helpful is an understanding of demand in general, like number of rooms sold so that we do know if we're up or down because inventory will fluctuate. Board Member Prince said STR report gives you a comparison against where you are within your market. I think we're going to need a little bit more data than we're down 22%, to provide to blue room if it's going to be useful. I think the STR report does have

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some legitimacy in using future data. The group discussed best ways to communicate with the Lodgers association and staff. The association has one email address that was shared with the board today. Board Member Prince said the Tourism Boar's goal is to bring visitors to the area as opposed to individual entities. We are not a private advertising. We can't just be catering to the lodgers because there are other businesses too. Board Member Mashue said it was never intended for private marketing. Board Member DuFour said the value of this association and the relationship with this board is very important, based on the funding of this board being based on lodging taxes. I think what we can do as a board to support this relationship as well as what we can do to support getting the information that will give us a better idea of how we can market this destination as a whole is important for us to discuss. County Commissioner Rep Ranson stated he would like to allot time on the agenda for the lodging association to participate in the Tourism Board meetings.

- VI. OLD BUSINESS**
- VII. BOARD IDEAS AND COMMENTS**
- VIII. NEXT TOURISM BOARD MEETING AUGUST 6TH AT 4:00 PM**
- IX. ADJOURNMENT**



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: David Harris, Town Manager

PROJECT: Sales Tax Report - May 2025

ACTION: Council Information

ATTACHMENTS:

[Sales Tax May 2025](#)

Sales Tax Revenue Report
Town of Pagosa Springs
May 2025

	May-25	May-24	Δ	% Δ
Total Town & County (County provided)	1,370,948	1,261,412	109,536	8.68%

Industry breakdown (County provided)

Categories	Difference	%
Construction	(3,147)	▼10.99%
Manufacturing	13,205	▲22.03%
Retail Trade	(2,215)	▼0.27%
Information	2,816	▲11.53%
Finance and Insurance	730	▲47.13%
Real Estate and Rental and Leasing	(1,049)	▼4.38%
Professional, Scientific and Technical Services	(4,266)	▼28.28%
Accommodation and Food Services	24,439	▲10.36%
Other Services (except Public Administration)	762	▲2.71%
Miscellaneous	12,712	▲6.31%
Total	43,987	▲3.07%

Town distribution (actual received)

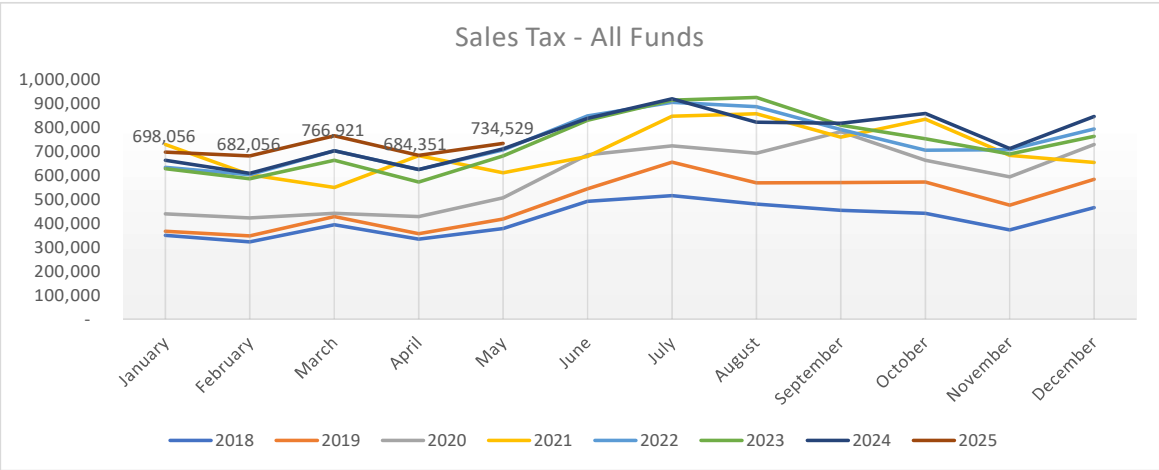
The County and Town split the total sales tax 50/50 with an adjustment made for aviation sales tax which is credited to the County-run airport. Below are actual sales tax funds deposited with the Town. It does not include Marijuana Tax which is listed below. The Town's portion is split evenly between the General Fund and the Capital Improvement Fund.

	May-25	May-24	Δ	% Δ
General Fund	367,265	356,123	11,141	
Capital Improvement Fund	367,265	356,123	11,141	
TOTAL	734,529	712,247	22,283	3.13%

Sales tax collections for the Town for the past three years has steadied.

May		
2022	707,318	
2023	682,779	-3.47%
2024	712,247	4.32%
2025	734,529	3.13%

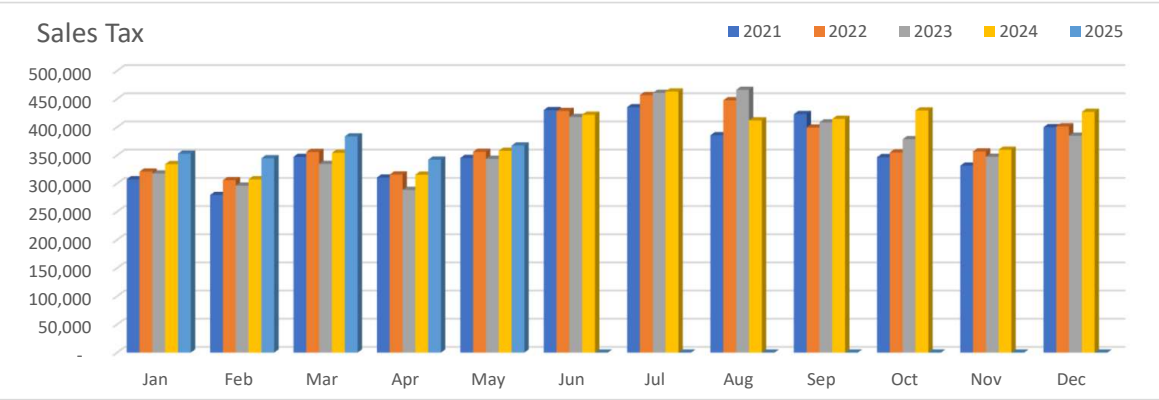
The six year history of the Town's Sales Tax collections is reflected in the chart below, reflecting the stabilization of receipts over the past three years.

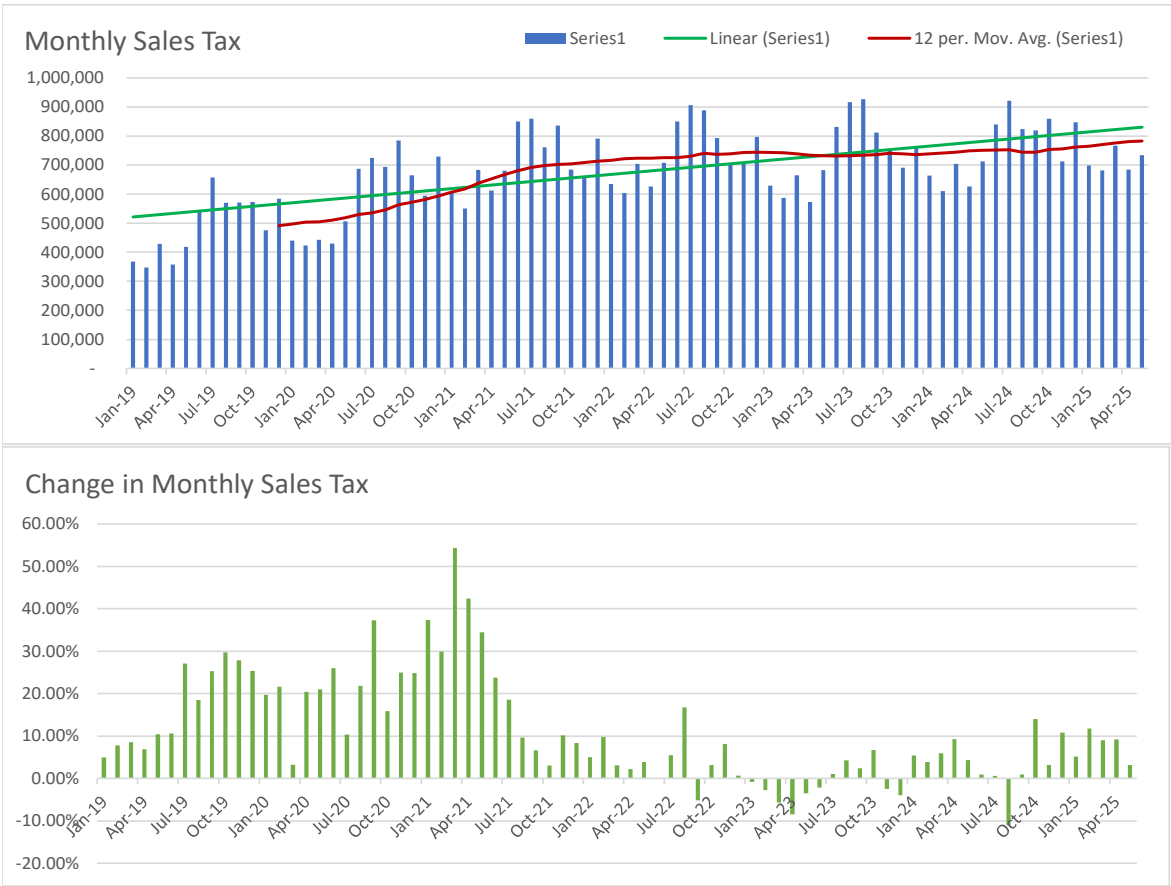


The 2025 change to the 2-year average remains flat. No changes in operations are anticipated.

	2023	2024	2025	% Δ	CPI 2025
January	629,643	664,047	698,056	5.1%	2.3%
February	587,117	610,161	682,056	11.8%	
March	664,583	703,873	766,921	9.0%	1.9%
April	573,226	626,539	684,351	9.2%	
May	682,779	712,247	734,529	3.1%	2.2%
June	831,354	839,367	-	1.0%	
July	916,135	921,473	-	0.6%	
August	926,641	823,879	-	-11.1%	
September	811,673	818,895	-	0.9%	
October	753,851	859,248	-	14.0%	
November	690,953	712,691	-	3.1%	
December	764,524	847,074	-	10.8%	
TOTAL	8,832,478	9,139,494	3,565,914		

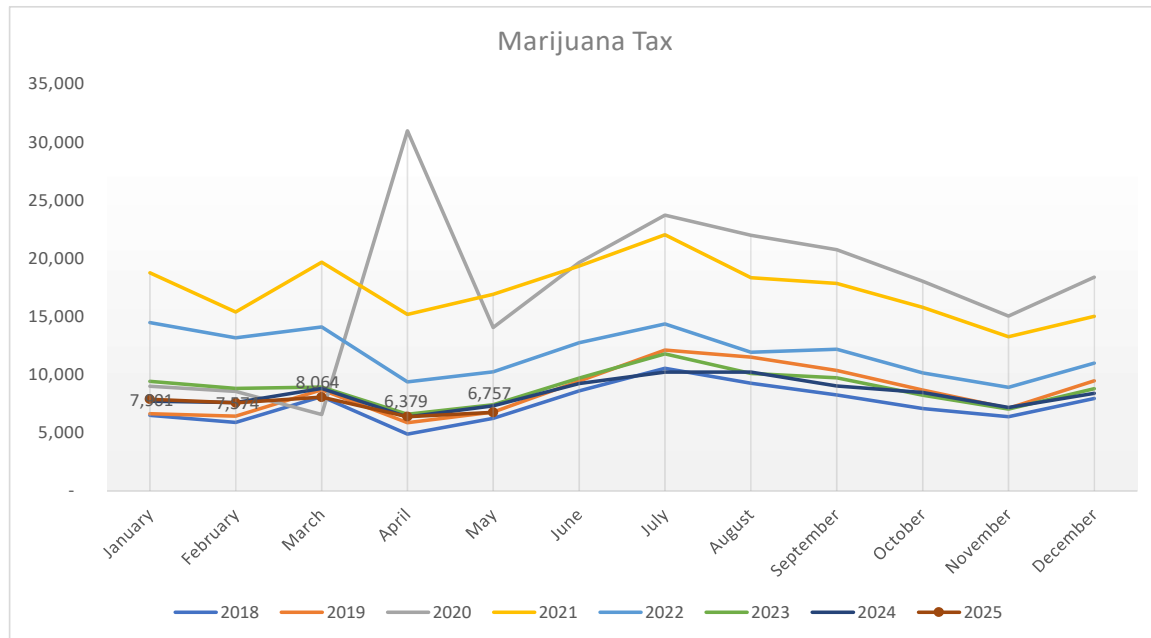
Below are three new graphs depicting the Town's sales tax collections.





Marijuana Tax

The six year history of the Town's Marijuana Tax collections is reflected in the chart below. This tax is not longer combined in the Sales Tax numbers above.



	2023	2024	2025	% Δ
January	9,425	7,726	7,901	2.3%
February	8,807	7,616	7,574	-0.6%
March	8,924	8,817	8,064	-8.5%
April	6,584	6,355	6,379	0.4%
May	7,408	7,329	6,757	-7.8%
June	9,708	9,257	-	-4.6%
July	11,789	10,233	-	-13.2%
August	10,108	10,223	-	1.1%
September	9,722	9,023	-	-7.2%
October	8,242	8,470	-	2.8%
November	7,040	7,169	-	1.8%
December	8,793	8,412	-	-4.3%
TOTAL	106,549	100,630	36,675	



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: April Hessman, Town Clerk

PROJECT: Administration Report

ACTION: Update and Discussion

PURPOSE/BACKGROUND:

Hinton Burdick completed the 2024 audit and will present it to the Town Council on July 15th. The administration department spends a great deal of time providing documentation for the auditors, and having easily accessible items is preferred. The Administration staff moved the AP process to Caselle Connect Online, which has streamlined the process and made it available to the auditors so they can easily find invoices in question.

Staff created new general ledger revenue accounts for use in 2025. Once the 2024 audit entries are complete, the old accounts will merge with the new ones.

Staff continues to have monthly gatherings to celebrate birthdays, work anniversaries, and new employees. The core values team works hard to provide opportunities to focus on the Town's core values and put them into action.

The Town's finance specialist, Michelle Clark, spends her time downtown as a volunteer firefighter and EMT-IV, as well as an AHA instructor for our CPR and First Aid classes. Michelle worked with the Pagosa Springs EMS Training Center to create a program to certify staff and council in CPR/First Aid at a reduced rate. Over 30 town employees have been certified in the last 45 days. More than 20 will be certified in the next few months. Every staff member who wanted the training was provided with this vital training.

Traci Bishop, our new administrative assistant, has completed her training to obtain her notary seal. The Town has notaries on staff to assist with Town business.

Business License Process and MuniRevs:

Staff continues to work on processing business licenses and sending out renewal notices through the new iWorq system. There are 811 active business licenses issued within the Town and 18 new business license applications under review. Currently, there are 99 issued vacation rental licenses, three currently in the application and approval stage, and fourteen (14) on the waitlist.

Personnel/Recruitment:

The Town is actively recruiting for the following positions:

- Administrative Assistant (Parks & Rec)
- Court Appointed Defense Counsel
- Equipment Operator II (Public Works)
- Planning Manager (Development Department)
- Police Officer (Police) - 3 positions

Current Staffing Numbers:

- 61 Full-time Positions - 55 Filled, 6 Open
- 10 Part-time Positions - 10 Filled, 0 Open



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: James Dickhoff, Development Director

PROJECT: Development Department Report

ACTION: Council information

ATTACHMENTS:

[Development Department Reports-July 2025](#)



DEVELOPMENT DEPARTMENT MONTHLY REPORT

JULY 2025

FROM: JAMES DICKHOFF, DEVELOPMENT DEPARTMENT DIRECTOR
PLANNING DIVISION / BUILDING DIVISION / PROJECTS DIVISION / HOUSING DIVISION

RECENT HIGHLIGHTS

Main Street Reconstruction Project

The Development Director and Public Works Director continue to participate in weekly CDOT meetings and meetings with WW Clyde for performing Town improvements incorporated into and improvements occurring alongside the CDOT project. The project is currently focusing on subsurface utility work which includes; Sewer service line repair/replacements, stormwater culverts, water lines, fire hydrants, electrical conduit for street lighting, and conduit for fiber.

GENERAL INFORMATION

Upper San Juan Water Shed Enhancement Partnership (WEP)

The Town's Development Department Director serves on the Board as a Town Representative. WEP continues to effectively manage the Pagosa Gateway River Improvements Project for the Town pursuant to an agreement formalized in Resolution 2023-15. WEP is also pursuing an agricultural irrigation improvement project along Echo Ditch, with preliminary design work expected to start late in 2025. More details will be provided once the proposed project matures. WEP also continues to manage the Pagosa Gateway River Improvement project for the Town.

FEMA and Colorado Water Conservation Board (CWCB) Phase Two – Floodplain Mapping Updates

The Colorado Water Conservation Board (CWCB) is still progressing with phase two of a flood hazard remapping process for waterways within Town boundaries. The full phase two mapping process is expected to be completed in approximately 12 months, pending continued funding and staffing levels. The remapping project will likely result in changes to the current flood hazard maps along the San Juan River and McCabe Creek.

PLANNING DIVISION, BUILDING DIVISION, PROJECTS DIVISION AND HOUSING DIVISION REPORTS FOLLOW



PLANNING DIVISION MONTHLY REPORT

JULY 2025

FROM: KATELYN TUNNELL

Planning Commission Meetings

The Planning Commission held a regular meeting on June 24, 2025. During the meeting, the Commission approved an extension request for the Sketch Major Design Review for Healing Waters Resort until July 2026. They also reviewed and approved the Sketch Major Design Review application for Pagosa Auto Rents. Additionally, the Commission tabled the election of the Vice Chair until the next meeting, pending the attendance of more commissioners.

The Planning Division has recently conducted several pre-application conferences for proposed developments. Most of these proposed projects, if they mature, are expected to submit development applications in the 3rd quarter of 2025.

The Town Planning Division staff has issued 7 Outdoor Commercial Establishment (OCE) permits for the 2025 season thus far. There have been 17 sign permits approved for 2025 (4 temporary sign permits and 13 regular sign permits).

The Town Planning Division is currently working on an addressing update involving approximately 30 properties within town limits, that are currently addressed out of sequence. This effort is intended to ensure public safety and confirm that all properties are using correct and consistent address numbers.

CURRENT DEVELOPMENT PROPOSAL UPDATES:

103 Majestic Drive, Pagosa Auto Rents Parking: Staff received a Sketch Major Design Review application for an auto rental parking lot at 103 Majestic Drive. The application was reviewed and approved by the Design Review Board at their June 24, 2025 meeting.

140 Hot Springs Blvd., The Healing Waters Spa Resort and Spa: The applicant submitted a Sketch Major Design Review application for the phased redevelopment of the entire property. The Design Review Board approved the sketch concept plan on July 23, 2024. Subsequently, the applicant requested and was granted a one-year extension at the June 24, 2025 Planning Commission meeting.

209 Harman Park Drive, Pagosa Bible Church: Staff received a complete Sketch Major Design Review application for an addition to the existing Pagosa Bible Church at 209 Harman Park Drive. The proposed multi-story addition will include a 5,800 SF main level and a 4,200 SF upper level, to be constructed adjacent to the southern boundary of the current building. This application was reviewed and approved by the Design Review Board on April 22, 2025.

105 Country Center Drive, Electric Vehicle Supercharging Station (EVCS): Staff received a complete Design Review application for the paved parking area at 105 Country Center Drive. The applicant is proposing the installation of supercharger cabinets, charging posts, a switchboard, a utility transformer, a meter, and pole-mounted luminaires. The project will utilize 10 existing parking spaces at the site. This application will be reviewed by the Design Review Board on April 22, 2025. No word when the project intends to break ground.

Pagosa West Sketch Major Subdivision Application: Staff received a complete Sketch Major Subdivision application for the 100-acre vacant land located on the SE corner of S. Pagosa Blvd and Hwy 160. The vacant land is comprised of 3 total parcels. The applicant proposes commercial and residential housing. The application was considered at the Planning Commission meeting on March 25, 2025. The application was continued and is expected to be resubmitted with revisions and considered at an August Planning Commission meeting.

232 Pagosa Street, Eagle Mountain Mixed Use Project: The applicant has submitted a request for extension of their Final Design Review approval by July 2026 due to the potential conflict with the Main Street reconstruction project. The Planning Commission approved the requested extension on December 10, 2024. There are no changes to the previously approved development proposed.

2911 Cornerstone Drive, Circle K Stores: Town staff have not heard back from the design and construction team in 6 months and are currently uncertain if this project is moving forward.

600 W. Highway 160, Pagosa Views PUD: The applicant is now expected to move forward with their subdivision application process in the 3rd Q of 2025, for consideration by the Planning Commission and subsequently by the Town Council. The recorded PUD agreement for the 80 acres just west of the Elementary School includes a mix of up to 675 housing units, to include 78 deed-restricted workforce units, along with 144 lodging units and recreational and commercial level amenities. Subsequent applications would include Major Design Review for each phase.



BUILDING DIVISION MONTHLY REPORT

PREPARED JULY 2025
From: Tim Hatch, Building Official

Building Division Permitting and Activity

Current Building Permit details provided below under "Active Building Permits Summary".

We're facing significant challenges with existing building projects, violations, and changes of use in existing buildings. The International Existing Building Code (IEBC), combined with State Statutes, is somewhat complex. This complexity may explain why it wasn't fully administered in the past. There's a lack of accredited training available for the subject unfortunately. It seems that many communities tend to overlook the enforcement due to the nature of it as well. The complexity also justifies the requirement for a licensed professional as required by the State of Colorado for all commercial remodel projects as well as the change of use of existing commercial buildings. The Building Official is dedicating a significant amount of time to educating himself to effectively and legally enforce these regulations. To help with consistency and reduce uncertainty regarding permitting requirements, we are creating new guides for reference. Additionally, the department has shifted training priorities to focus on existing building regulations for all staff, regardless of certification or accreditation availability. A large portion of our work deals with existing commercial buildings.

In the past a new permit was issued for every plan change, unless the plan change is drastically different from the original plans for the project, plan changes will be tracked under the original permit. Also, mechanical permits for some residential projects were issued as separate permits. Mechanical, like framing and insulation is figured into the home valuation for permitting and permit fee. The mechanical submittals will be reviewed at the time of the building plan review if provided at that time. If mechanicals are not submitted at the time of the initial plan review, they will be required to submit a plan change for the mechanical prior to framing inspection. A fee for the plan change could be applied. The idea is to keep all project information under one permit reducing confusion and search efforts when researching a project or property.

As expected, due to a change in permitting processes, the numbers for permitting are down. In the last two months there has been a slight uptick in the permitting.

Building Department Activity

		April	May	June	Year to Date
Building - Plan Review/Permits		6	10	5	27
Building – Inspections		8	15	15	61
Building Permits - Commercial		4	4	3	15
Building Permits - Residential		4	5	2	12
Business License inspection					
Vacation Rental Inspection					

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Building Permits by Type					
Type of permit	Current Month	Year to Date	Same period by year		
	June	2025	2024	2023	2022
Commercial Addition	0	1	5	3	2
Commercial New	1	5	0	4	3
Commercial Other (Demo/Mech)	1	3	4	3	12
Commercial Repair/Remodel	1	6	4	9	11
Residential Addition	2	4	6	4	1
Residential New home/garage	0	5	5	7	8
Residential Other (Demo/Mech)	0	6	12	5	14
Residential Repair/Remodel	0	2	7	2	3
Total Building Permits	5	32	43	37	54
Total Project Valuations	3,543,000 *see note	7,948,476 *see note	5,130,967	No data	No Data

*\$3,500,00 of the valuation is the library project

Notable Commercial and Multifamily Building Permits Issued During May and June:

- Walmart remodel, 2011 Aspen Village Dr. Area of the remodel equals 7,450 sf. including restrooms, checkout and pharmacy as well as exterior refurbishing.
- Colorado Garden Company, 23 Pike Dr. Change of use to as a garden and landscape supply.
- Springs Resort Prefabricated Shed, 331 Hot Springs Blvd. Temporary retail space for 3 years.
- Upper San Juan Library, 811 San Juan St. Complete renovation with enhancements inside and out.

Active Building Permits Summary Commercial/Multifamily Active:

- Ruby Sission Library/Upper San Juan Library, 811 San Juan St. (Contractor FCI Construction) The Remodel/Expansion is expected to break ground in August 2025.
- Pagosa Peak Dental, 2737 Cornerstone Dr. (Contractor-Trinity Construction) Excavation is nearly complete. Should be pouring the foundation soon.
- Colorado Garden Company, 23 Pike Dr. (Contractor-Owners) Many building violations are being corrected or removed. The violations were mostly unpermitted work. Some conditions were high hazard. 750 sf. Deck demo to start soon. TCO may be issued pending inspection 7/7/25. Deck will be closed prior to issuing a temporary certificate of occupancy until final inspection for the certificate of occupancy.
- 802 Rosita St. (Contractor-Custom Comforts) This project was permitted as a Residential (IRC) remodel, however, the correct occupancy is commercial R-2, proposed use is *congregate living*, not single family residential. Revised stamped plans and change of use with a code analysis were

submitted to the Development Department for review and were approved. The remodel work of the structure is nearly complete. Site work on the retaining walls has not begun.

- Timberline Apartments, 2911 Cornerstone Dr. (Contractor-Watermark Commercial Contractors), 135 Legacy, Multi-Family Residential Complex (50 dwellings, leasing office and clubhouse within two buildings). The building permit was issued 7/25/24. The buildings are dried in, and the exterior finishes are being installed. We were preparing for a frame and mechanical inspection 3 weeks ago. The HVAC systems being installed did not match the engineered mechanical drawings. We sent an email requesting accurate information and submittals for the heating and ventilation systems as well as the pressure testing reports for piping. 2 months later, there was no change other than they proceeded with the drywall without providing inspection reports for the electrical inspection and plumbing inspection. No framing inspection had been completed and no insulation inspections. We issued a stop work order on 6/25/2025. They are trying to figure it all out apparently; it went quite again. **This project is very high maintenance!**
- Springs Resort, Prefabricated Shed, 331 Hot Springs Blvd. 1st of three units planned has been set.
- Walmart remodel, (Contractor-Tristate General Contracting) 2011 Aspen Village Dr. Permit has been issued.
- Quality Inn, NO CHANGE, 174 Hot Springs Blvd. (Contractor-Whispering Pines) We have met with the owner to discuss progress. The fastening of the drywall to the ceilings in the existing building has been completed. The addition project in the south building is nearly complete. Working towards getting their final electrical inspection. They will have a little drywall work in a mechanical room and an HVAC unit to trim out and make operational. The owner was informed of potential fees to extend permit.
- Casas at Two Doves NO CHANGE - Boutique Hotel Phase 1 (Contractor-McMullen/Owner), 320 Hot Springs Blvd, the owner has been unable to work on the project for months due to a family matter. He has informed us he has had a change of plans and wants to permit several other structures (Phase 2) prior to completing the current project(s).
- Parish Hall NO CHANGE, (Contractor-Dutton Creek), 451 Lewis Street, interior remodel, roof demolition permit issued 11/17/23. Basically, little to no change. Roof demo and remodel is complete. An additional Interior remodel application was submitted. Fire district approval was received. The Planning Division received and approved the plat amendment and mechanical screening during December 2024. Work is in process. Silence, all boarded up.
- Sunridge of Pagosa P-II, (Contractor-Z-Carpenters), 2790 Rock Rd, 3 two family units for a total of 6 single family homes as part of phase two. Four homes are complete, and the Certificate of Occupancies are issued. The last two homes are wrapping up. The site work has been completed for Phase 2.

Completed Commercial Projects (May-June):

- 2790 Rock Road P2 Units A&B

New Contractor/Commercial Businesses:

- Three contractors
- Colorado Garden Company



PROJECT DIVISION MONTHLY REPORT JULY 2025

Middle School Sidewalk Improvement

The middle Sidewalk replacement project will be constructed in 2025, during school summer break. The Town has been granted the Revitalizing Main Street (RMS) grant for the proposed sidewalk enhancements along Pagosa Street, adjacent to the Middle School. This grant allocates \$250,000, requiring a 10% contribution from the applicant. The project aims to encompass the replacement of the sidewalk spanning from the middle school to the Hwy 160 curbside, alongside the incorporation of various amenities including benches, a bus stop, trash receptacles, and a bike repair station.

Due to the delay in the CDOT Mainstreet Reconstruction project beginning, staff received a grant extension through the end of April 2026. Preliminary engineering and design phases have already been completed. Staff is working with WW Clyde to complete this sidewalk improvement project in coordination with the CDOT project.

400 Block Sidewalk Reconstruction

Street Trees were removed with most of them being transplanted in the Town Park Athletic Field, NE corner. Two trees were too tall for safety removing or transplanting, thus those two were cut down. WW Clyde and our Parks staff coordinated this effort. New mature replacement trees were reserved in the fall of 2024 and will be planted in the new, to-be-constructed tree boxes in 2025.

The reconstruction of the 400-block sidewalk is planned to coincide with CDOT's Main Street Reconstruct Project in 2025. The Town included this work within our contract with WW Clyde to complete.

Main Street Reconstruction Project

On April 1, 2025 the Town Council approved a number of improvements along and adjacent to main street to be completed by WW Clyde, including the 400-block sidewalk, middle school sidewalk, sewer service line replacements, fire hydrant installation, S. 8th, S. 7th, HSB, intersection improvements, 2nd Street drainage improvements and reconstruction of S. 5th Street to Centennial Park.

The Town's scope of work within the CDOT project includes: landscaping, geothermal line relocation and replacement, and street lighting, to name a few.

Additionally, the Piedra Road/Hwy 160 crosswalk project will be incorporated into the broader Main Street Reconstruction Project, with construction occurring in 2026.

First Street Pedestrian Bridge – Design/Engineering Phase

Multiple iterations of bridge design and alignment have been conducted to evaluate the feasibility of accommodating future waterlines. However, the project team has determined that incorporating

waterlines into this project is not the most effective approach for advancing its progress. Consequently, the decision has been made to exclude the waterlines, significantly reducing the overall structural weight and enabling a return to the original Pratt Truss design.

Bridge manufacturer BCS has finalized the bridge design and Davis Engineering is submitting the FIR plant set to CDOT soon. The Field Investigation Review (FIR) will be scheduled with CDOT in the next month. After all issues are addressed in the plans and finalized, we will be submitting a 25% down payment to initiate the bridge fabrication process. This expenditure is anticipated to occur in Fall of 2025. Project construction is projected for Spring 2026.

Pagosa Gateway River Project

The Gateway project, aimed at enhancing the river ecosystem and improving water quality, is progressing under the oversight of the Watershed Enhancement Partnership (WEP). Thus far, FlyWater, the contractor, has completed a riparian health assessment, river surveys, endangered species surveys, identified and pre-ordered a portion of the required containerized plantings, organized meetings with all property owners along the project reach, and concluded two public comment periods. Two public meetings have occurred for this project and comments received were used to inform the design progression, with the Final Design being recently approved by the WEP Board. Construction drawings and U.S. Army Corps of Engineer permitting are now underway. The project has expended the Town's obligated \$54,000 match for this project during the design phase.

This project's design was based on the inclusion of improvements received during three public comment and engagement opportunities. In an effort to include all improvements without reducing the scope of the project due to the limited budget, staff applied for and was awarded an additional \$292,222.00 from the Colorado Water Conservation Board, utilizing existing grant awards for required matching funds to cover the expected additional estimated cost.

As part of the requirements for the Colorado Water Plan (CWCB) Grant, WEP, in partnership with the Town, has selected a bid for Barr Engineering to design and implement an environmental monitoring plan for a five-year period. This portion of the project will commence before the beginning of the construction slated to start in September 2025. Barr Engineering's proposal for the monitoring was \$87,800 and will be covered by the Colorado Water Plan (CWCB) Grant.

Yamaguchi South River Improvements Project

The Yamaguchi South River Improvement Project aims to enhance stream and river access for recreational and ecological purposes. The Town has secured funding for this project through grants from the Colorado Water Conservation Board (CWCB), Southwest Water Conservation District, Archuleta County, and Town matching funds.

Surveys, biological assessments, 95% designs plans, and project cost estimates have been completed to-date. Two public meetings have taken place and comments received have been used to inform the final design.

The project is advancing as scheduled with final design and permitting expected to be completed in July with construction beginning in September and project completion expected in November of 2025.

Skyrocket Park

The Town owned parcel at 229 US HWY 84 #A (Goodman's property) is being considered as a location for Skyrocket Park. The Park would include a Trailhead marking connection trail that accesses the Reservoir Hill trail system. A way-finding kiosk, interpretive signage, ADA-accessible picnic areas, fencing, trees, and parking lot improvements would be the starting point for the first access to Reservoir Hill from the US HWY 84 corridor. 8-acres of fire mitigation on the north-east side of Reservoir Hill is also being proposed as part of the project. We are looking to seek funding from the Conservation Service Corps Grant, which would provide the labor from the CO Youth Corps Association in partnership with GOCO. This project is being presented to Town Council on July 15 to seek approval to apply for the grant opportunity.

Town-to-Lakes: 10th St to Great West Ave

The Town was awarded Congestion Mitigation and Air Quality (CMAQ) Improvement Program funds for the design and construction of the Town to Pagosa Lakes Trail segment, spanning from 10th St to Great West Ave. These funds were granted as part of the last available funding through the CMAQ program in late 2019, as the CMAQ program no longer exists. The Town was awarded \$662,320 in funding with a local match obligation of \$137,680. This project involves the design and construction of a twelve-foot-wide asphalt or concrete non-motorized shared-use path between 10th Street and Great West Ave.

In coordination with the Pagosa Views Planned Development set to proceed in 2025-26, the development bears the responsibility of constructing the trail along their frontage. The Town's role is to finalize engineered construction plans and execute the connections to the Pagosa Views property from 10th St and Great West Ave. The awarded CMAQ funds are expected to cover the expenses associated with the Town's portion of the project.

Site surveys are completed, and trail design is currently on schedule for late 2025 – early 2026. completion. Construction may commence during the 2026 construction season, However, TBD. This project is funded with federal funding, thus progress will be determined on the continued availability of the awarded federal funds.

A Field Inspection Review (FIR) meeting has occurred with CDOT to review the 30% design plans and seek direction from CDOT for plan revisions. Staff and our consultant will use CDOT's feedback to inform the subsequent design considerations.

East Gateway River Park Project

The Town officially purchased the property located at 1040 E. Hwy 160 on May 5, 2025.

Land & Water Conservation Fund (LWCF) and GOCO funding grants supported the purchase of the property. This funding will facilitate the initial phase of the East Gateway River Park Project, focusing on the strategic acquisition of the property and rustic improvements on the 4.315 acres site adjacent to the San Juan River. The first phase includes completing the environmental assessment, site cleanup, refining park improvement master plan designs, enhancing parking areas, and installing a boat ramp to provide public river access and a CDOT access permit. An RFP for Concept design and Phase I of the project will be released in July 2025.

Regional Workforce Center

The Town of Pagosa Springs has been awarded \$600,000 in Community Development Block Grant funds through the Department of Local Affairs to support the construction of a Regional Workforce and Technical Training Center being managed by Build Pagosa. This new facility will be located on property owned by the Archuleta School District and will serve as a resource for the school district and regional partners. It will be equipped to provide technical training in a variety of trades, contributing to the development of the future workforce. The design phase of the project is set to commence in mid-2025, with completion anticipated by December 2026. Build Pagosa has selected a firm for the RFP for design & engineering, and are under budget negotiations currently.

CALSTART Clean Energy Strategic Plan

An online survey is currently being conducted to gather the community feedback necessary to develop an assessment report that will inform the creation of a detailed mobility service proposal, and can be accessed from [MyPagosa.Org](https://mypagosa.org).

Staff is working with the non-profit organization Four Corners Office for Resource Efficiency (4CORE) to collaborate on the development of a zero-emissions mobility plan for the greater Pagosa Springs area. In collaboration with Archuleta County, Pagosa Springs Community Development Corporation, and Town, staff is gathering existing conditions data for advancing the project to the next phase. This initiative aims to deliver an actionable clean transportation and mobility plan for the community, serving as a valuable resource for pursuing future funding opportunities related to sustainable transportation in the greater Archuleta County region.

4CORE has secured a \$135,000 grant to support the creation of this plan and is working with the Town, Archuleta County, and Pagosa Springs Community Development Corporation (PSCDC) as Community-Based Organizations (CBOs) to assist with current condition inventories and community outreach efforts. Compensation for CBO participation will be provided through the grant funding, with \$50,000 in revenue to be shared equally among the Town, Archuleta County, and PSCDC.



HOUSING DIVISION MONTHLY REPORT

JULY, 2025

FROM: JEFF SAMS, HOUSING COORDINATOR

Housing Needs Assessment (HNA)

The Housing Needs Assessment was completed and adopted by both the Town and County. It showed a need for 362 Units to catch up with current demand and a total of 1316 units needed by 2035. This should help guide us in reviewing current projects. Our next step will be to create a Housing Action Plan. The county was approved for a grant to hire a consultant to complete the Housing Action Plan.

Workforce Housing Guidelines

The Workforce Housing Guidelines with Jennifer Kermode of Kermode Consulting, LLC continue to progress. We completed our work sessions on March 17th and 19th. Key stakeholders attended those with representation from the Town and County. There was great progress made towards identifying key goals around workforce housing to guide the completion of this document. The Guidelines will be referenced by Town and County officials, Other Government Agencies (including state agencies and those working on Prop 123), Developers, those looking for housing, etc. The consultant has completed the final draft, and we are working towards scheduling a presentation at a joint work session to present to the Town Council and the Board of County Commissioners.

Land Banking

Our Land Banking application to purchase 11 lots currently owned by the county in Chris Mountain II was approved. Land Banking is designed to hold land to be build affordable housing, so we have 5 years to build on them. We have received application approval and are working on scheduling when to go under contract for the purchase and sale of the lots.

Projects Underway

- Timberline Apartment LITCH project next to Walmart is making good progress on the 50 units. They are planning on submitting for a second project of 50 units as well. The projected rental range is broad, which helps us hit multiple income ratios in the lower income brackets, with units serving 30%-80% of AMI. The target is to have occupancy by late 2025 but could move into 2026.
- **Phase 1 CDC Chris Mountain Work Force Ownership Housing.**
The first two houses closed on February 20th. We have sold an additional 2-bedroom home in May, and one 3-bedroom home was also sold in May. Currently we have 4 potential buyers that are working through the process of purchasing.

Potential Developments

- Pagosa Views is still working towards submitting subdivision applications for getting their project approved.
- Town's Enclave property with a development agreement with Servitas has been working on a model for this property. I have connected them with a Modular Construction Company, [Vederra](#). They have been working on pricing for the project and reviewing options to build. Continued meetings with Servitas have produced a rough estimate of construction costs. They have continued to work on a model that would work and finalizing the financial structure. Servitas presented to the Town Council on May 20th to review the proposed build and financial structure. Town council planned to review and gather questions to be presented to Servitas. Their next presentation to the Town Council has not been given as they are still working on the financial model with Joey McLiney, the town's financial advisor.
- Colorado Outdoors, LLC is looking to move forward with their proposed middle income (60-140% of AMI) apartment rental project east of the Pagosa Springs Medical Center. The developer is revising their subdivision sketch application for future Planning Commission review. The Commission voted for a continuance on their first submittal, allowing the Developer to make some changes. The second presentation has not been scheduled. The Town received a \$2 million DOLA More Housing Now grant that will be used towards the costs of the public infrastructure needed to serve the housing project.
- Looking at other construction options for Single Family homes in Chris Mountain. Meetings with Vederra Modular to review options and pricing to see how that would fit for a housing project. Working towards some final pricing to give a full review of the project and compare it to traditional construction. Search started for a general contractor to cover foundation and stitching on site. Also reviewing options with Clayton Homes for modular construction. Last week I toured the Clayton Homes Models in Durango and toured the Workforce Housing Modular build with Mark Garcia in Ignacio. The Ignacio project consisted of 2 story homes built by Fading West.
- Met with a new developer that owns property in Archuleta County that they would like to build approximately 70 units. They have some preliminary drawings of a 10-building apartment complex with a mix of unit sizes. They are still in the initial design phase but working towards a final plan and identifying what grants to pursue.

Other Work in Progress

Continued attendance at meetings with Region 9, DOLA and other Prop 123 groups and updates. It helps to keep up with changes and helps me understand what is going on in the industry.

Continued attending C.A.S.T. (Colorado Area Ski Towns) Housing Task Force Meetings. This group has had a big focus on Workforce Housing.

Continue to review alternative construction methods, mostly focused on modular construction. Another company with a similar product out of Delta has also reached out. We have also had additional inquiries from other "innovative" Construction companies.



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025
FROM: Jennifer Green, Executive Director

PROJECT: Lodgers Tax Report
ACTION: Update and Discussion

PURPOSE/BACKGROUND:

TOURISM BOARD MEETINGS

The Tourism Board held its most recent regular meeting on Wednesday, July 2nd at 4pm at Town Hall. The draft minutes are included in the packet, under the Resolution to appoint a new STR seat to the Board. The next regularly scheduled meeting will be held on Wednesday, August 6th at 4pm at Town Hall.

TOURISM BOARD INFORMATION

The google drive folder featuring all materials related to the Tourism Board continues to be updated. The folder includes a variety of information, such as meeting minutes, contact information, brand overview, marketing plan, budget, research, bylaws, data, statewide research, mission statement and much more.

https://drive.google.com/drive/folders/12Cy6vSyq_8oF5_nEMsG0tfe8aZgPV3Hu?usp=sharing

LODGERS TAX FINANCIAL REPORT

Town lodging tax collections are due on the 20th of each month, following the month of collections. Reports from the Town are usually available at the beginning of each month.

For Town collections, payments are still outstanding for March. April reflected a slight decrease of 1.52%, or \$655. May reflects an increase of 19.46%, or \$12,367. Town collections year to date reflect a 7.33% increase over 2024, or \$22,149.

Q1 County collections reflect a 15.8% increase, or \$18,344. Combined Q1, reflects an increase of 9.33%, or \$28,821, with Town payments still outstanding for March.

The full detailed report is available through google drive:

<https://drive.google.com/drive/folders/1VCvv4F3PFlixRkzwkXmdAMoVS-9Ksrp?usp=sharing>

BLUE ROOM RESEARCH

The most recent report through Blue Room is in the 2025 data folder on google drive:

<https://drive.google.com/drive/folders/1BhAKSC8LD5zdX2ZogJX1oJK17RSDZm9o?usp=sharing>. A separate report has been included in the drive with analysis of Spring 2025 advertising campaigns.

VISITOR CENTER UPDATE

The Visitor Center lobby is open 7 days per week from 10am - 4pm. We aim to be open 362 day a year, closed only on Thanksgiving, Christmas and New Years. Continuous promotion of the app across all channels helps complete the virtual operations. We currently have two part time staff ensuring hours of operation and one very part time filler; Director manages day to day operations and is on call 7 days a week for any issues that arise. We have seen strong app usage and scavenger hunts since May 1st. The most recent report in the data folder.

STAFFING UPDATE

The Tourism Department currently has three (3) full time employees: Director, Marketing Manager and Administrative Assistant, plus 2 part time visitor center employees and one bonus very part time person to help fill in weekends, holidays and summer. All employees report to the Director and the Director oversees all activities, projects and manages visitor center operations. Director is taking on a lot of additional work in order to keep the rest of staff okay.

Staff compiled a list of tasks handled in June for review (in packet). Staff continues to step up, continued to handle all tasks and provide all of the services expected and requested.

CONSTRUCTION PLANNING / MESSAGING

Director is actively involved in many things construction:

- **Completed:** High traffic area large poster signage, temporary pedestrian signage, and scenic overlook signage
 - Multiple have been distributed, but more large posters are available for high traffic areas
- **Completed:** Director and Becky installed on 7/1
- **Ongoing:** Distribute magnets, stickers and / or table tent options to area lodgers
- **Completed:** Downtown parking "tour" added to app
- **Ongoing:** Discussions with MET for more ways to move visitors through community

Tourism staff has distributed all of the temporary people moving signs currently in place, with more for parking lots and other high traffic areas. The aluminum pedestrian signs are printed will be installed by other town departments.

Tourism budgeted \$20k for construction messaging in 2025, and with all of the efforts in place we have spent less than \$10k so far. Director feels like the amount budgeted will cover needs for remaining of 2025.

SOCIAL MEDIA UPDATE

- Facebook - www.facebook.com/visitpagosasprings: 39,924 followers
- Instagram - www.instagram.com/visitpagosa: 26,528 followers
- Twitter / X - www.twitter.com/visitpagosa - 2,196 followers
- Youtube - www.youtube.com/visitpagosa - 1,550+ subscribers; 354,063 video views
- TikTok @visitpagosa - 3,789 followers, 20.1k likes

All detailed social media data can be reviewed in the google drive by month:

<https://drive.google.com/drive/folders/1U7dqMzDtkH4YsLLSVySGWHeQqe1Qb1Fw?usp=sharing>

RECENT & UPCOMING PROMOTIONS

The 2025 Marketing Plan was presented to the Tourism Board during the December meeting. The following link is the 2025 marketing plan. Additionally, there is a spreadsheet in the folder that includes advertising schedule for 2025 and amount committed to, with room for adjustments for fall / winter campaigns:

<https://drive.google.com/drive/folders/1MjwPBL1yklxftMoj8sFtWVOWykPWwlqL?usp=sharing>

Spring advertising has wrapped up. Blue Room Research provided an analysis on Orange 142, Atlas Obscura and Placer (mobility data). All reports are in the 2025 Data folders:

<https://drive.google.com/drive/folders/12CQihQMyF2V3R5sFNzvTrVMfzlrXMWVB?usp=sharing>

In April, we began working with a consultant to handle paid social. Results are impressive. We are also seeing organic social engagement increase as the campaigns have been running. Fluegge Consulting will be on zoom during the July meeting to discuss strategy and results.

Director plans to continue paid Meta ads through the summer. Director and Fluegge Consulting meet regularly to tweak ads and adjust budgets to maximize results.

Additionally, staff is running ads on Hulu and Youtube through August. In late August, our fall ad campaigns will begin. The ad placement schedule has been updated with everything committed thus far. Fall and early winter campaigns have not been committed.

Lastly, Alamosa and Pagosa have begun to work on 2025 CTO grant, to launch late summer / early fall. The grant focuses on international tourism efforts in UK and German-speaking markets. On Wednesday, May 14th, we had 14 different German Tour operators (4 different groups) in town to get a first hand experience in Pagosa. Our efforts to reach the German-speaking markets are paying off. While international travel is down in the US due to many factors out of our control, the UK and German-speaking markets are still booking and traveling. Colorado is typically the 4th visit to the US (NY, FL and CA and National Parks are typically the first few visits). Colorado's international visitors are experienced US travelers and are not as impacted by political changes or other concerns. The most impacted international markets showing strong declines are Canada and Mexico, neither are key international markets for Pagosa.

Director attended IPW in Chicago June 14th - 19th. Overall, tour operators expressed decreased bookings to the US, however Colorado is faring better than other markets. Germany is down compared to 2024, but 2024 reflected a huge increase over 2023. Tour Operators weren't overly concerned.

PRESS & MEDIA RELATIONS

All media tracking can be found at: https://docs.google.com/spreadsheets/d/1d1pXYOK_IUk6dxSps9b9GRvNJ2_-4UNh5XLRvZFls2g/edit?usp=sharing.

DESTINATION BLUEPRINT

This effort is wrapping up. Staff continues to work with website vendor on adding Resources and Blog feature on website. A fire dousing video ad ran on social in May and June and switched to Stage 1 Fire Restriction info on July 1st. We intentionally opened both ads it up for local audience to see, to increase local knowledge of visitor education efforts, which was a weakness uncovered with Destination Blueprint. The final report has been included in the packet for review. Staff has a lot of work to complete all of the tasks outlined. Director is scheduled to present to Rotary in early August.

SIGNAGE

Director completed and ordered all signs in queue. Director worked with multiple Town departments, USFS and MET transit on multiple needs.

CERTIFIED PAGOSA PARTNER & TOURISM AMBASSADOR PROGRAM

Mary Jo and Director held the first in person training for at Friday, June 20th from 12-1:30 with 18 people in attendance. We are working on scheduling more dates and figuring out ways to reach more front line employees. Online training is on hold until after July 1st, as the CTO is updating their learning labs.

Program Overview:

https://docs.google.com/document/d/1piw3fbr0QyIL8bXZMUyR3w4WimvGrm_JS16nYqBIWT4/edit?usp=sharing

Sign Up Form: <https://docs.google.com/forms/d/e/1FAIpQLScq8gNQPKTJkIvj0cC99rM8ysE4e5-DBoH--9c-utTySaKrQQ/viewform?usp=header>

Training Slides: https://docs.google.com/presentation/d/1trzX1-77SX2PbywuDCQ4Q8p5UXgo5wZWDjaL8_J5Vz8/edit?usp=sharing

IGA UPDATES

Director has been working with elected officials to update the IGA between the Town and County on uses of lodging tax. The changes to the IGA are intended to clarify the staff reporting structure and update terms from 2 to 3 years. The budget process will remain the same, however, both the Town and County are pursuing additional ways to utilize lodging tax. Once a closer to final version is available, it will be made public. The Town and County reviewed and discussed a version during their May 19th joint meeting. The County attorney recommended some language clarification.

ADA COMPLIANT WEBSITE

Staff worked with website vendor to ensure the website adhered to the new state requirement for ADA compliant websites. The changes were in place in advance of the July 1st deadline. We will continue to monitor this and make enhancements as needed.

ATTACHMENTS:

[Pagosa Springs Destination Blueprint Mentor Summary Report](#)

[June 2025 Staff Updates](#)



Destination Blueprint Mentor Summary Report Pagosa Springs Area Tourism Board, Archuleta County

Pagosa Springs Area Tourism Board (PSATB) was approved to participate in the Destination Blueprint Program by the Colorado Tourism Office in July 2024. The purpose of this mentor project was to advance priority actions that emerged from PSATB's participation in the Destination Blueprint Program.

Throughout its participation in the Destination Blueprint Program, PSATB was paired with Dave Santucci, Principal Consultant for Mission2Market, a mentor with 20 years of experience in destination management and marketing.

PSATB began its work on the Destination Blueprint Program by assembling a core team of local tourism leaders to provide input on a destination assessment. The destination assessment included background research, a visitor profile study, and resident and tourism stakeholder insights.

PSATB then hosted a community visioning and action planning workshop in fall 2024 to align on a series of tourism priorities and develop an action plan to advance destination stewardship. Upon completion of the work, PSATB worked with its mentor to deliver 100 hours of consulting to conduct the activities listed below.

Objectives

Project objectives included:

- conduct an audit of current resident and stakeholder communication channels
- develop content that captures three stories that champion tourism management in Archuleta County to be distributed to residents and stakeholders over a 3-month period
- develop a step-by-step guide for PSATB to create and distribute content to champion the value of tourism management
- review and provide suggested improvements to a developing tourism ambassador program



Results

PSATB achieved the following results through the Destination Blueprint Mentor project:

- audit of current resident and stakeholder communication channels including review of current messaging, reach of various channels and recommended strategies to improve outreach to visitors and residents
 - [communication audit](#)
- content highlighting case studies of PSATB's efforts around tourism management in Archuleta County to be distributed to residents and stakeholders through social media and digital communication channels
 - [wildfire safety content including social media, newsletter, and blog content](#)
 - [visit responsibly content](#)
 - [tourism partner communications content](#)
 - ["About Us" webpage content for Visit Pagosa Springs webpage](#)
 - ["Resident and Partner" webpage content for Visit Pagosa Springs](#)
- step-by-step guide and bimonthly communications calendar for PSATB to develop and distribute champion the value of tourism management content through 2025
 - [step-by-step guide](#)
 - [communications calendar](#)
- champion the value of tourism management presentation for public outreach and stakeholder engagement opportunities
 - [slide deck](#)
- feedback on suggested improvements to a developing tourism ambassador program
 - [tourism ambassador program review and recommendations](#)

Recommended Next Steps

Immediate - Now through August 2025

1. finalize and distribute champion the value of tourism management content
2. develop an "About Us" webpage on the Visit Pagosa Springs website for champion the value of tourism management content
3. publish the first blog post and promote related content aligned with the communications calendar theme through email, social media, and ambassadors
4. share champion the value of tourism management content via the town newsletter, stakeholder emails, and the Pagosa Springs Chamber's communication channels to increase resident and stakeholder awareness of PSATB's efforts



5. launch the tourism ambassador program with champion the value of tourism management content to educate frontline staff and visitors on PSATB's tourism management efforts and best practices
 - a. finalize the program structure with recommended incentives (gift cards, lapel pins, off-peak perks such as hot springs or ski passes good for off-peak times)
 - b. encourage and/or incentivize ambassadors to complete relevant Colorado Tourism Office Learning Labs
6. present the champion the value of tourism management slide deck during public and stakeholder meetings (e.g., town council, or the Pagosa Springs Chamber) to build awareness of current management efforts

Short-term - September to December 2025

1. continue publishing bi-monthly champion the value of tourism management content including the responsible visitation article
2. utilize provided champion the value of tourism management content as template for ongoing bi-monthly communications about PSATB's tourism management efforts
3. expand the stakeholder email list by integrating newsletter signup links or QR codes on the website, visitor center signage, and other appropriate areas
4. launch the proposed Visit Pagosa Springs LinkedIn page
 - a. invite followers of relevant pages such as the Pagosa Springs Chamber to follow the new LinkedIn page
 - b. promote the champion the value of tourism management content via this channel along with other relevant tourism content

Long-term - January 2026 to June 2027

1. populate the editorial calendar with new champion the value of tourism management content and follow the established process to promote to residents and stakeholders
2. integrate champion the value of tourism management messaging into PSATB's core presentations, staff onboarding, and annual tourism reports
3. gather feedback from ambassador program participants to refine or expand ambassador content that champions the value of tourism management
4. conduct a follow-up audit of the effectiveness of resident and stakeholder communications and adjust the distribution plan accordingly
5. conduct a resident sentiment survey in the first quarter of 2027 and compare results to 2025 survey with the goal of understanding the effectiveness of resident and stakeholder communications in improving tourism sentiment locally



About Destination Blueprint Program

The Destination Blueprint Program supports Colorado tourism destinations to foster industry resilience. Awarded destinations receive a destination assessment, a full-day workshop, and 100 hours of consulting from the Colorado Tourism Office.

Contact Information

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Dave Santucci
Destination Blueprint Program Mentor
Mission2Market
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June 2025 Staff Updates

General Tourism

- Compiled report(s) for Town Council
- Process invoices for payment and monthly credit card reconciliation
- Attended weekly Department Head meetings
- 3 of 5 staff attended CPR training; remaining 2 are scheduled for July 17th
- Weekly+ Tourism staff meetings and project review / collaboration
- Finalized work with CTO Consultant on Destination Blueprint Workplan; held wrap up call with CTO team
- Staff completed online monthly required Town trainings
- Weekly Events Newsletter with updates / info for local business and stakeholders (230+ subscribers)
- Developed and began rolling out Certified Pagosa Partner & Tourism Ambassador Program - first in person training conducted June 20th
- Organizing more in person training for bars / restaurants, Wyndham, etc - we will continue to have in person trainings throughout the remainder of 2025
- Online trainings should be available through CTO beginning in July
- Development / production of visitor wayfinding through construction (aligned with CDOT team)
 - Temporary laminated purple signage (with CDOT approval)
 - Aluminum purple pedestrian signs - **completed; other Town departments in charge of installation**
 - Large poster boards distributed; more available for high traffic areas
 - Other construction signage as needed
 - Sidewalk decals are ready; Director to install July 1st
 - Added Public Parking tour to app highlighting parking locations, mapping and time restrictions - visitor center staff has been highlighting this and feedback from visitors has been very positive
- Prepared staff, website and visitor center messaging for Stage 1 fire restrictions on July 1st
- Worked with fireworks vendor and local partners for 4th of July fireworks
- Ongoing Monitoring of trends in tourism

Marketing / PR

- Continued working with Fluegge Consulting on paid Meta / social campaigns - currently running 3-4 concurrent campaigns
 - Staff develops content that Fluegge Consulting is leveraging
- Created new videos for Hulu and Youtube ads running July and August
- Met with Sojourn to discuss different ad placement strategies for August - December
- Sent monthly email to visitors (75,000 subscribers), updated design to be mobile-friendly
- Continued distribution of Refrigerator Magnet with QR code to direct visitors to key information - to distribute to area vacation rentals and other properties; with new landing page for upcoming important info ie construction, fire restrictions, etc

- Distribution of business cards with QR codes linking to welcome page
- Completed coasters for bars / restaurants linking to welcome page with safe ride options included - to be distributed week of June 30th
- Create / Plan monthly social calendar with posts and reels for Facebook, Instagram, TikTok, and YouTube Shorts
- Monitor social media platforms daily, reply to comments, answer questions, provide resources/links as needed (many platforms!)
- Worked with website vendor on site fixes / enhancements - new blog, business resource sections to launch in July
 - Staff working on content
- Updated website for ADA compliance
- Film original reels - involves planning, traveling locally to film outdoor locations or collaborate with businesses (ie PSCA), and editing
- Call with Crowdriff to review assets, galleries, issues, learn new tactics and more ways to use the platform
 - Director negotiated annual reduction in platform licensing from \$18,900 to \$10,000
- Google Ads meeting, learn new performance max and ways to optimize ads
- Review Colorado.com PS pages and report updates/changes
- Switched website to summer
- Director attended IPW in Chicago June 14-19, meeting with over 50 tour operators (still actively bring visitors to Colorado)
- Attended meetings with CTO for website, marketing committee and International promotions committee

Events

- Compile weekly Events & Live Music
- Add events to website
- Assisting event organizers with promotion
- Managing stage, trailer, and all various requests
- Filming / photography at local events
- Working with Event Organizers to reserve event services (trailer, stage, trash, recycling)
- Compiled 4th of July poster - distribution week of June 9th
- Created small flyer of 4th of July events for visitors
- Continued distribution of Spring/Summer 2025 Events poster
- Ordered directional yard signs for special events - to help visitors navigate to events at Yamaguchi

Visitor Center

- Updated Travel Planner - to be printed in July
- Updated lodging brochure
- Processed leads and mailed Travel Planners
- Update restaurant hours on spreadsheet shared with businesses and visitors

- Staffed visitor center and assisted visitors 10am-4pm daily - busier season requires 2 people most days (with very small team)
- Handing out stress ball construction cones to any visitors that express issues with construction

Data Analysis

- Director pulled monthly overnight visitation reports from Placer for 2024 and 2025
- Director reviewing POIs for businesses impacted by construction
- Met with other Town staff to provide overview of POIs for their uses
- Monthly Analytics reporting and review to inform content calendar
- Compiled monthly data
- Worked with Blue Room Research on monthly report

Signage

- Placed order with Newman Signs for the following:
 - Country Center Drive, Riverwalk Park Rules, MET bus stop signs
- Met with MET about signage for future bus kiosks
- Discussed signage with Town planning department for 2026 Bob's LP river access



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: Candace Dzielak, Court Administrator

PROJECT: Municipal Court Department Report

ACTION: Council Update

PURPOSE/BACKGROUND:

IN-COURT ACTIVITY UPDATE AND SUPERVISION CASELOAD UPDATE

COURT SESSIONS ~ Four (4) court sessions were conducted in June 2025.

- Please see the attachment for Case Characteristics and Supervision Caseload.

JUVENILE ASSESSMENT BOARD (JAB) ~ There was one meeting of the Juvenile Assessment Board in June 2025.

- Two (2) youth were staffed by eight (8) community volunteers.

COURT FILINGS -- YEAR TO DATE

	<u>2025 [through June]</u>	<u>2024 [through June]</u>	<u>2023 [through June]</u>
Traffic	189	195	179
Parking	124	80	100
Criminal Adult	34	39	31
Criminal Juvenile	7	20	40
Civil	0	0	0

2026 BUDGET

- Court staff is assessing organizational and departmental needs to generate the budget proposal for Fiscal Year 2026 (FY26). The Court will request capital funding to acquire the technological means to provide concurrent live streaming of and virtual participation in Court proceedings as required by Colorado law. The Court will submit personnel requests to facilitate the increasing emphasis on community-based and problem-solving sentencing strategies.

ATTACHMENTS:

[Supervision Caseload and Case Characteristics for June 2025, Report to Council July 2025](#)



Pagosa Springs Municipal Court
Report to Council
July 15, 2025

Pagosa Springs Municipal Court Activity June 2025		
Cases Docketed	48	
Criminal	22	
Adults		10
Juveniles		12
Traffic	26	
Adults		25
Juveniles		1
Civil	0	
Adults		0
Juveniles		0

Pagosa Springs Municipal Court Supervision Caseload June 30, 2025		
Cases Under Supervision	Total	Percentage of Caseload
Criminal	15	48.387%
Adults	11	
Juveniles	4	
Males	8	
Females	7	
Diversion	5	16.129%
Adults	0	
Juveniles	5	
Males	3	
Females	2	
Traffic	11	35.484%
Adults	11	
Juveniles	0	
Males	5	
Females	6	
Civil	0	0.00%
Adults	0	
Juveniles	0	
Males	0	
Females	0	

Pagosa Springs Municipal Court Debt Recovery Report June 30, 2025						
Year Referred	CRIMINAL			TRAFFIC		
	Cases Referred	Amount Referred	Amount Recovered	Cases Referred	Amount Referred	Amount Recovered
2018	0	\$0.00	\$0.00	0	\$0.00	\$0.00
2019	11	\$3,155.45	\$35.00	2	\$8,643.14	\$0.00
2020	16	\$3,438.72	\$0.00	3	\$1,680.00	\$0.00
2021	10	\$3,065.00	\$328.00	4	\$12,429.25	\$0.00
2022	16	\$2,425.00	\$0.00	34	\$8,721.50	\$156.00
2023	11	\$3,640.63	\$135.00	20	\$5,627.00	\$823.00
2024	10	\$1,435.00	\$0.00	27	\$5,065.00	\$335.00
2025	16	\$2,696.99	\$0.00	5	\$1,210.00	\$197.00
TOTALS	90	\$19,856.79	\$498.00	95	\$43,375.89	\$1,511.00
Criminal Restitution Owed \$5,343.79				Traffic Restitution Owed \$23,948.89		
Amounts Unrecoverable \$0.00				Amounts Unrecoverable \$450.00		



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: Darren Lewis, Parks & Recreation Director

PROJECT: Parks and Recreation Department Monthly Report

ACTION: Information

PURPOSE/BACKGROUND:

Recreation:

Recreation Department Report: In May, a total of 221 individuals participated in our free community program classes, which included offerings such as yoga, dance, drop-in volleyball, and pickleball lessons. Some programming was temporarily paused in June due to facility limitations related to K.I.D.S. Camp licensing requirements and gym availability.

The youth baseball season has successfully concluded. Adult softball is now underway, with 7 men's teams and 6 coed teams. Games are scheduled on weekday evenings throughout July.

Registration for ALL our fall/winter youth sports is now open. We have a variety of options available, including Pee Wee soccer, soccer for ages 5-6, 7-9, and separate boys' and girls' teams for ages 10-12. Basketball offerings include co-ed for ages 7-9, and separate girls' and boys' teams for ages 10-12. We also have youth fitness classes for ages 7-12.

Interested participants can sign up through our Parks and Recreation website.

We've launched a new Reusable Jersey program for all youth sports to help reduce costs for families. For a \$20 jersey fee, participants will have a jersey that can be used across all our programs, which also lowers the overall program cost to \$40. We will be monitoring the re-ordering process and gathering parent feedback to assess the success of this initiative.

The Fourth of July celebration at Yamaguchi Park was well attended, drawing a strong turnout from the community. The addition of inflatable attractions provided family-friendly entertainment and contributed to the event's overall success, while also generating revenue to help support the festivities.

Park

The Parks Department has been actively engaged in general maintenance across all Town properties. The recent combination of rain and warm weather has significantly boosted vegetation growth, requiring staff to conduct both mechanical and chemical weed removal.

The new outdoor cornhole is now installed at Yamaguchi Park, situated behind the baseball diamond. Staff also completed the installation of ADA-compliant mulch around this area.

Our team is also planting flowers in the large planters throughout Town, utilizing many plants that were started from seed by our staff. The new water truck is in use, and we have installed the new, larger tank.

Projects

The Yamaguchi Park vendor access area was completed in June. The outside fitness equipment at Yamaguchi Park has been installed. Preparation for ComFest on July 18th at Yamaguchi Park are being finalized. Approximately 20 acres on Reservoir Hill will be mitigated for fire danger this year. This should be completed by the end of July. Staff is waiting for the contractor to be available to seal the riverwalk at the River Center Park and Town Park.



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: Bill Rockensock, Police Chief

PROJECT: Police Department Report

ACTION: Update and Discussion

PURPOSE/BACKGROUND:

POLICE DEPARTMENT INCIDENT REPORTING

The Pagosa Springs Police Department Statistics for June 2025.

Officers responded to 690 calls for service.

Officers completed 55 incident offense reports.

Officers completed 20 accident investigation reports.

<https://docs.google.com/spreadsheets/d/17YwuxB5GeKwiRDMgxdUaRkSV9ae0T2x0/edit?usp=sharing&ouid=110596842914264149875&rtpof=true&sd=true>

OFFICER TRAINING UPDATE

Training for June 2025.

Daily training bulletins are administered to each officer by Lexipol to keep current on police department policy.

Officer Civileto completed completed SA investigation training.

Officer Civileto completed completed CPR & First Aid certification

RECRUITING UPDATE

The police department has 3 position(s) open -

(Three candidates in background investigation process)

COMMUNITY EVENTS UPDATE

The police department has increased foot patrol in the downtown area and the community policing effort.

The police department is participating in the statewide DUI Enforcement Campaign.

The police department is participating in the statewide Click it or Ticket Campaign.

The police department held the first family movie night one June 27th.

You can follow the police department's updated events and local information on Facebook.

CAPITAL IMPROVEMENTS UPDATE

The police department has submitted a Colorado POST in-service training grant for the 2025/2026 fiscal year.

The police department received a \$2000 Walmart community grant for National Night Out.

The police department has received a \$3500 CDOT Click it or Ticket grant for 2025.

The police department has received multiple regional POST scholarships for advanced training in multiple disciplines.

The Police Department has received the 2024 patrol F-150 from the dealer and it is being upfitted.

TOWN COUNCIL GOALS & OBJECTIVES:

Parking Enforcement: The police department is actively enforcing parking violations in the restricted areas.

Community Communications: The police department has an active online presence to provide information flow to the public through its use of Facebook.



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: Karl Johnson, Public Works Director

PROJECT: Public Works Department Brief

ACTION: Council Information

PURPOSE/BACKGROUND:

Staffing/Other:

- Staff has been working on RFPs reviews, awards and contracting for multiple projects.
- Staff has been working on a Sewer account audit.
- Staff has been participating in CDOT's Southwest 2050 Regional Transportation Plan updates.
- Public Works Streets is advertising for an open Equipment Operator position that will be vacated by the retirement of Mark Lapen on July 31st. PW Facilities is completely staffed. PW Utilities is completely staffed.
- Staff continues to review and edit the construction standards for work on public property including Streets, Sanitation, and Facilities.
- Staff has found additional language to continue updates to the Right of Way permit to better reflect Town's Municipal Code, and updates in industry standards, additional changes to verbiage under review.
- The Town continues to promote iWorq as a way for the community to bring maintenance items to the Town's attention.
- Staff has been in training for new iWorq modules including fleet, permitting, and cemetery.
- Staff has started 2026 budget preparations.

PROJECTS/ADMINISTRATION:

Status of projects:

- Staff has been working with WW Clyde on CDOT Hwy 160 Project. Conflict Utilities and Street light locations.
- Staff has been working with WW Clyde on TOPS associated projects in conjunction to CDOT Hwy 160 Project. Sewer services not in conflict, fire hydrants, and side street improvements.
- Staff has been re-working 10 year Capital Plan to a more manageable 5 Year Plan for current budget and near future budget processes.

Streets Division:

- Staff has completed working on drainage maintenance along Oren and Majestic.
- Staff has been meeting with Utility providers to review updates to Right of Way permitting process.
- Staff has been working with Davis Engineering to complete Hwy 160 reconstruction interfacing project design completion.
- Staff has been performing maintenance on equipment.
- Staff working on dump body for F550.
- Staff has been making additions to heavy equipment for safety improvements.
- Staff completed cemetery clean up.
- Staff is installing the next round of corner marking posts at Hill Top Cemetery.
- Staff has reviewed work completed by Black Hills energy's sub-contractor for satisfactory completion. Project areas are being monitored for warranty issues.
- Staff is investigating Lewis St along the 200 block with a major settling. A site visit was planned for July 10th to assess and develop an action plan for repair.
- Staff is monitoring the 2025 Black Hills steel pipe replacement project plans for review, and is developing a sequencing plan to minimize sanitary system and paving improvement conflicts.

- Staff has been working on temporary signage on parking locations, rules of stay and wayfinding. Still waiting on shipment of sign post bases. Reached out to vendor and they have re-shipped the order.
- Performing a sign inventory with inspection, repair and replacement.
- Staff has completed the first round of street edge mowing through out town.
- Street sweeper is down after a failure of the onboard computer and ignition starter.

Facilities/Fleet Division:

- Staff has been performing maintenance on HVAC units at all Town facilities.
- Staff has been working on office realignment at Town Hall, and installation of additional partition walls.
- Staff has been working on safety upgrades at Town shop.
- Staff has taken delivery of two new pickups with the Fleet/Facilities F150 being the electric Lightening version. Installation of a charging unit at the Maintenance Shop has been completed.
- Staff is assisting JJ Cane with 6 fleet vehicles to be auctioned off before end of June 2025. As of July 9th 5 vehicles have been paid for with 4 vehicles having been picked up and the 5th working on scheduling for pickup. The one vehicle that was not paid for will be re-auctioned at the next JJ Cane auction.
- Staff has awarded the remodel project to Synergy Builders, LLC for Town Hall remodel project, and is working on scheduling.
- Staff has requested for a re-bid of the window film project at Town Hall.
- Staff working on ADA compliance improvements.

Utilities Division:

- Staff has been supporting SOS community presentations.
- PS 2 suffered a failure of the remaining submersible pump in the wet well on June 16th. Staff worked with controls contractor Browns Hill Engineering to force the pump to run in hand position only. Staff took alternating shifts throughout the night to monitor and run the pump in hand avoiding a sanitary sewer overflow. Staff worked to schedule a crane to assist with the relocation of a wet well pump from PS 1 to PS 2 to resume automated pumping operations.
- Staff picked up a used crane service truck from an auction house in Marshall TX.
- Staff procured a rental by pass pump for PS 2, and assisted pump contractor Velocity (Water Technology Group) with the recently purchased crane truck.
- Staff plans on dropping off the two failed wet well pump at the manufacturer for warranty inspection and possible rewinding of motor. Manufacturer will deliver pumps back to Pagosa Springs after any potential repairs.
- Staff has initiated conversations with CDPHE to resurrect the process to construct a new WWTP at the lagoon property.
- Staff has been video inspection of mainlines for the CDOT Hwy 160 project for pre-construction existing conditions, and assisting in locating existing service lines along the CDOT Hwy 160 project. Staff has re-inspected the 100 and 200 blocks of Hwy 160 to verify installation of new taps and service lines are to PSSGID standards.
- Staff decommissioning of septic systems on Goodman Property. Final stages of this project has been push out to end of June with PS1 and PS2 pump service needs.
- Project still pending. Staff has taken water samples from old lagoon that was affected by a 2019 SSO event that wasn't mitigated. Sample results are being reviewed and we will go out to bid for clean up and a re-decommissioning of the lagoon. Testing results have been sent to Roaring Fork Engineering to assist in developing action plan.
- Staff has met with A CIRSA Electrical Engineering Forensic Inspector on site at PS 2 as part of an insurance claim for this incident. Report pending. Staff responded to a alarm status at LS 2 on April 15th, a lightning strike happen near the facility and station experienced a power surge resulting in approximately \$35,000 in electrical equipment damage and the loss of two out of three electrical legs on one of the submersible pumps. Some of the electrical equipment has been replaced, and a replacement pump has been ordered with an minimum of a twelve week lead time for shipment. Working on proposal for critical spares.
- Scheduling still pending with LPEA. KOA LS upgrades are 95% complete. All pumps, piping, and new controls installed and functioning. Electrical power supply upgrades scheduled for May 2025 with LPEA and Controls contractor.
- As time permits, staff is conducting grease trap inspections at various restaurants within the sanitary district.
- Staff is continuing to perform jetting in troublesome areas within the District.

- Continue engineering design of the worst of the worst Category 5 inspected areas.
- Staff is preparing RFQ documents for engineering and design for sewer main replacements.
- Staff is preparing RFQ documents for installation contractors for sewer main replacements.
- Staff has been meeting to discuss a manhole replacement on S 5th St near the Geothermal building.
- Staff is working with the Fleet Division to accommodate failing service vehicle.
- Staff has been locating per 811 requests.
- Staff has been working on replacement project budget and the 2025 operations budget.
- Staff is in planning to schedule 5 new sewer taps in the next few months for new construction.
- Staff has been working with Roaring Fork Engineers to refine the Capital Improvement budget for the PSSGID revitalization and replacement project.
- Staff has purchased equipment and piping to start Category 4 repairs, and is developing a tentative schedule for Spring and Summer 2025.
- Staff has been working with Davis Engineering and Developer of Eagle Mountain project to ensure new sewer line needs for the project are installed before Hwy 160 paving.
- Staff is continuing to develop Capital and supplies lists needed for Category 4 repairs. Biggest need is a Track Steer and a Service Truck with a crane.
- Staff has been supporting SOS community presentations.
- PS 2 suffered a failure of the remaining submersible pump in the wet well on June 16th. Staff worked with controls contractor Browns Hill Engineering to force the pump to run in hand position only. Staff took alternating shifts throughout the night to monitor and run the pump in hand avoiding a sanitary sewer overflow. Staff worked to schedule a crane to assist with the relocation of a wet well pump from PS 1 to PS 2 to resume automated pumping operations.
- Staff picked up a used crane service truck from an auction house in Marshall TX.
- Staff procured a rental by pass pump for PS 2, and assisted pump contractor Velocity (Water Technology Group) with the recently purchased crane truck.
- Staff plans on dropping off the two failed wet well pump at the manufacturer for warranty inspection and possible rewinding of motor. Manufacturer will deliver pumps back to Pagosa Springs after any potential repairs.
- Staff has initiated conversations with CDPHE to resurrect the process to construct a new WWTP at the lagoon property.
- Staff has been video inspection of mainlines for the CDOT Hwy 160 project for pre-construction existing conditions, and assisting in locating existing service lines along the CDOT Hwy 160 project. Staff has re-inspected the 100 and 200 blocks of Hwy 160 to verify installation of new taps and service lines are to PSSGID standards.
- Staff decommissioning of septic systems on Goodman Property. Final stages of this project has been push out to end of June with PS1 and PS2 pump service needs.
- Project still pending. Staff has taken water samples from old lagoon that was affected by a 2019 SSO event that wasn't mitigated. Sample results are being reviewed and we will go out to bid for clean up and a re-decommissioning of the lagoon. Testing results have been sent to Roaring Fork Engineering to assist in developing action plan.
- Staff has met with A CIRSA Electrical Engineering Forensic Inspector on site at PS 2 as part of an insurance claim for this incident. Report pending. Staff responded to a alarm status at LS 2 on April 15th, a lightning strike happen near the facility and station experienced a power surge resulting in approximately \$35,000 in electrical equipment damage and the loss of two out of three electrical legs on one of the submersible pumps. Some of the electrical equipment has been replaced, and a replacement pump has been ordered with an minimum of a twelve week lead time for shipment. Working on proposal for critical spares.
- Scheduling still pending with LPEA. KOA LS upgrades are 95% complete. All pumps, piping, and new controls installed and functioning. Electrical power supply upgrades scheduled for May 2025 with LPEA and Controls contractor.
- As time permits, staff is conducting grease trap inspections at various restaurants within the sanitary district.
- Staff is continuing to perform jetting in troublesome areas within the District.
- Continue engineering design of the worst of the worst Category 5 inspected areas.
- Staff is preparing RFQ documents for engineering and design for sewer main replacements.
- Staff is preparing RFQ documents for installation contractors for sewer main replacements.

- Staff has been meeting to discuss a manhole replacement on S 5th St near the Geothermal building.
- Staff is working with the Fleet Division to accommodate failing service vehicle.
- Staff has been locating per 811 requests.
- Staff has been working on replacement project budget and the 2025 operations budget.
- Staff is in planning to schedule 5 new sewer taps in the next few months for new construction.
- Staff has been working with Roaring Fork Engineers to refine the Capital Improvement budget for the PSSGID revitalization and replacement project.
- Staff has purchased equipment and piping to start Category 4 repairs, and is developing a tentative schedule for Spring and Summer 2025.
- Staff has been working with Davis Engineering and Developer of Eagle Mountain project to ensure new sewer line needs for the project are installed before Hwy 160 paving.
- Staff is continuing to develop Capital and supplies lists needed for Category 4 repairs. Biggest need is a Track Steer and a Service Truck with a crane.



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: April Hessman, Town Clerk

PROJECT: 2024 Audit Presentation

ACTION: Council information

PURPOSE/BACKGROUND:

HintonBurdick CPAs completed the 2024 audit in June. Ms. Crimson Singleton will present the audit details.

Administration staff work closely with the HintonBurdick to provide information promptly. We appreciate working with Ms. Singleton and her team, their thoroughness, and professionalism.

Staff will once again submit the ACFR to the GFOA, Government Finance Officers Association, for recognition of Achievement Award.

ATTACHMENTS:

[2024 Pagosa Audit Report - ACFR](#)



TOWN OF PAGOSA SPRINGS, COLORADO

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

**WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS**

Prepared by:

Department of Finance and Administration

TOWN OF PAGOSA SPRINGS, COLORADO

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Presented July 15, 2025

The Honorable Mayor, Town Council, and Citizens of the Town of Pagosa Springs:

We are pleased to present the *Annual Comprehensive Financial Report* for the Town of Pagosa Springs, Colorado, for the fiscal year ending December 31, 2024. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the Town. To the best of our knowledge and belief, the presented data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the Town. All disclosures necessary to enable the reader to gain an understanding of the Town's financial activities have been included.

The Town of Pagosa Springs financial statements have been audited by HintonBurdick, PLLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town of Pagosa Springs for the fiscal year ending December 31, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor has issued an unmodified (clean) opinion on the Town's financial statements for the year ended December 31, 2024. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this transmittal letter and should be read in conjunction with it.

The *Annual Comprehensive Financial Report* is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter and a list of principal officials. The financial sections include the management's discussion and analysis letter, the government-wide financial statements, the fund financial statements, notes to the financial statements, as well as the auditor's report on the financial statements and schedules. The statistical section includes selected financial demographic information, generally presented on a multi-year basis.

This report includes all funds and account groups of the Town and the Town of Pagosa Springs Sanitation General Improvement District (PSSGID). The Town provides a full range of services including police protection, community and economic development, visitor initiatives, maintenance of streets and parks, municipal court, building inspection, planning and zoning, and general administrative services. The Town's recreation facilities and programs are utilized heavily by the residents of Archuleta County, and

we continue to be the largest provider of these services within the County. The PSSGID operates a sanitary sewer utility in a majority of the Town Limits as well in areas surrounding the Town.

Town of Pagosa Springs Profile: The Town of Pagosa Springs is a Home Rule Municipality and county seat for Archuleta County, Colorado, United States. It operates under a Council-Manager form of government. It was incorporated on March 18, 1891. The estimated population of the Town is 1,643 and is the only incorporated municipality in Archuleta County, population 14,003. The Town is located in the upper San Juan Basin, surrounded by the San Juan National Forest, Weminuche and South San Juan wilderness areas, the Southern Ute Indian Reservation, and the Jicarilla Apache Reservation. The Town is named for a system of sulfur springs which boasts to be the world's deepest hot springs. The Ute people called these springs *Pah Gosah*.

Local economy: The Town of Pagosa Springs economy is intertwined with that of Archuleta County as a majority of County residents reside in suburbs surrounding the Town. It is a regional hub for medical, shopping, goods, and services. Archuleta County School District's three campuses—elementary, middle, and high schools—are located within the boundaries of the Town as are offices for the United States Forest Service and Postal Service. The largest employers in the region are the Pagosa Springs Medical Center, Wolf Creek Ski Area, Walmart, Archuleta County School District 50 JT, and City Market.

The Visitor Industry is a significant industry in the community. Visitors enjoy the natural beauty of the area including soaking in the area's hot springs, hiking and skiing in the mountains, floating or rafting the San Juan River, enjoying a concert, and dining at great restaurants. Many of these service jobs are not only supported by visitors, but also by a large retirement community who have chosen the Pagosa Springs area to spend their golden years.

The Town has continued to follow the path set out in its Pagosa Springs Forward Comprehensive Plan from April 2018, and as such is working toward addressing Affordable/Attainable Housing by participating with the Community Development Corporation's Chris Mountain II/Trails subdivision housing project, applying for and receiving grant funds for additional segments of the Town to Pagosa Lakes Trail, and redevelopment at the corner of Lewis Street and Main Street thanks to the new Tennyson Sculpture Garden & Park. Throughout 2024, The Springs Resort continued construction on a new 80 room addition along with expansion of its soaking and spa operations, doubling the number of soaking pools from 25 to 50 pools.

Additionally, work continued on one of the top priorities of Town Council, addressing issues with the PSSGID: identifying and beginning to fund long-overdue upgrades to its collection system and troubled forced main which delivers effluent to the Pagosa Area Water and Sanitation District's Vista Wastewater Treatment Plant. The Town engaged a Municipal Financial Advisor, Joey McLiney from McLiney and Company, a Division of SAMCO Capital Markets, to prepare the PSSGID to sell bonds in early 2025 which are backed by the District's revenue stream. These bond funds are planned to be used to address the worst of the collection system lines. The first project in late 2024 was an emergency replacement of 650 feet of the sewer line under N. 3rd Street. "Replacement" may not be the best word to use as the former clay pipe had disintegrated in sections. Of the PSSGID's 17.42 miles of sewer pipes, 1/3 of the lines are in critical or failing condition.

Sales Tax continues to be a significant revenue stream for the Town. Overall sales tax collections in Pagosa Springs has continued to increase beginning with COVID-19 during which Pagosa Springs was “discovered” by new visitors. We remain optimistic that the strong collections will continue into the future.

FINANCIAL INFORMATION

Internal Control: Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB) and the American Institute of Certified Public Accountants (AICPA). The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

The Town utilizes a financial accounting system that includes a system of internal accounting controls. Such controls have been designed and are continually being reevaluated to provide reasonable, but not absolute, assurances.

Budgeting Controls: The Town also maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town Council. Activities of all funds are included in the annual appropriated budget. The level of budgetary control—the level at which expenditures cannot legally exceed the appropriated amount—is established at the fund level. However, budgetary accounting is maintained on a line-item basis.

Retirement Plan: The Town provides retirement programs for all of its full-time employees through the statewide Colorado Retirement Association (a defined contribution plan) and the Fire & Police Pension Association of Colorado (a defined benefit plan), both agent multiple-employee retirement systems.

OTHER INFORMATION

Independent Audit: The Town receives an annual audit of the books, accounts, financial records, and transactions of all administrative departments of the Town by independent certified public accountants selected by the Town Council. This requirement has been complied with and the independent auditors' report by HintonBurdick, PLLC, Certified Public Accountants, has been included in this report.

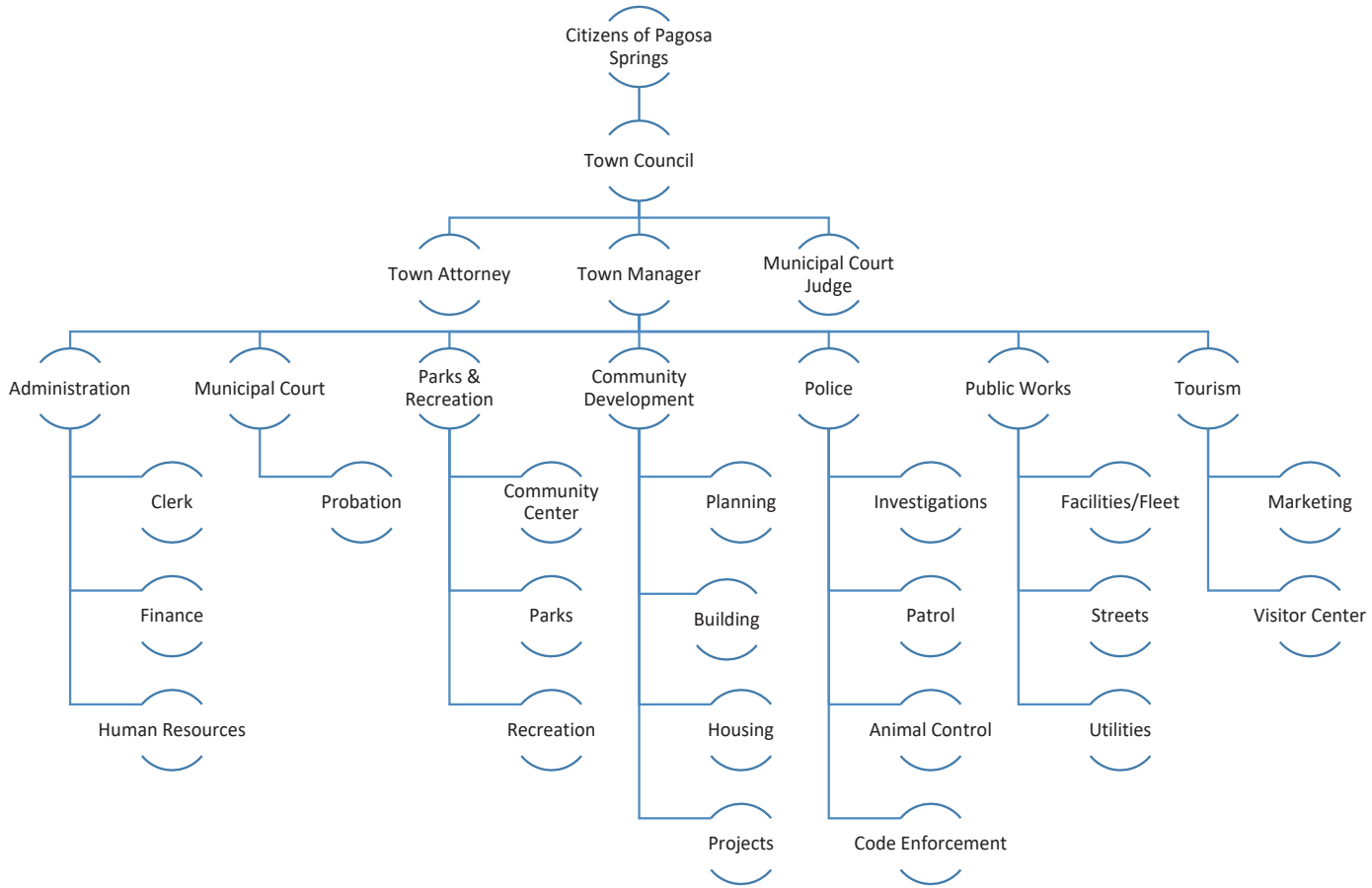
Acknowledgements: The preparation of this report in a timely manner could not have been accomplished without the efficient and dedicated services of the entire staff of the Administration Department. Each member of the department has our sincere appreciation for the contributions made

in the preparation of this report. It should be noted that it is this same team that worked to achieve the Town's first Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for FY 2023. I would also like to thank the members of the Town Council, Town Staff, and the citizens of the Town of Pagosa Springs for their interest and support in planning and conducting the financial operations of the Town in a responsible, progressive, and transparent manner.

Best regards,

A handwritten signature in black ink, appearing to read "D. Harris", with a stylized flourish at the end.

David J. Harris
Town Manager



Town of Pagosa Springs, Colorado
List of Elected and Appointed Officials
As of December 31, 2024

Elected Officials - Town Council

Shari Pierce	Mayor
Matt DeGuise	Mayor Pro Tem
Madeline Bergon	Council Member
Mat deGraaf	Council Member
Brooks Lindner	Council Member
Leonard Martinez	Council Member
Gary Williams	Council Member

Council Appointed Officials

David Harris	Town Manager
Anthony Edwards	Municipal Judge
Bob Cole	Town Attorney

Department Directors

James Dickhoff	Community Development Director
Candace Dzielak	Municipal Court Administrator
Jennifer Green	Tourism Director
April Hessman	Town Clerk & Finance Director
Karl Johnson	Public Works Director
Darren Lewis	Parks & Recreation Director
William Rockensock	Police Chief



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Town of Pagosa Springs
Colorado**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



Independent Auditors' Report

The Honorable Mayor and Council
Town of Pagosa Springs, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Pagosa Springs, Colorado, as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the Town of Pagosa Springs, Colorado's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Pagosa Springs, Colorado, as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Pagosa Springs, Colorado and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Town of Pagosa Springs, Colorado's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Pagosa Springs, Colorado's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Pagosa Springs, Colorado's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Pagosa Springs, Colorado's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension related schedules, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Pagosa Springs, Colorado's basic financial statements. The budgetary comparison schedules and the Local Highway Finance Report are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules and the Local Highway Finance Report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2025 on our consideration of the Town of Pagosa Springs, Colorado's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Pagosa Springs, Colorado's internal control over financial reporting and compliance.

HintonBurdick, PLLC

St. George, Utah
June 19, 2025

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**TOWN OF PAGOSA SPRINGS, COLORADO
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024**

As management of the Town of Pagosa Springs (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2024. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets plus deferred outflows of resources exceeded total liabilities plus deferred inflows of resources (net position) by \$54.0 million at the close of the fiscal year.
- Total governmental and business-type net position increased by a combined total of \$2.1 million.
- The total cost of all Town programs for 2024 was \$12,759,395.
- The General fund unassigned fund balance at the end of 2024 was \$4,800,181 which is 76% of total General fund expenditures.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the Town as a whole. (2) Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. (3) Notes to the financial statements.

Reporting the Town as a Whole

The Statement of Net Position and the Statement of Activities (Government-wide)

A frequently asked question regarding the Town's financial health is whether the year's activities contributed positively to the overall financial well-being. The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes therein. Net position, the difference between assets plus deferred outflows and liabilities plus deferred inflows, are one way to measure the Town's financial health, or financial position. Over time, increases or decreases in net position is an indicator of whether the financial health is improving or deteriorating. However, it is important to consider other non-financial factors such as changes in the condition of the Town's roads to accurately assess the overall health of the Town.

The Statement of Net Position and the Statement of Activities, present information about the following:

- Government activities – All of the Town's basic services are considered to be governmental activities, including general government, public safety, public works/streets, parks and recreation, community support, and interest on long-term debt. Sales taxes, property taxes, franchise taxes, intergovernmental revenues and charges for services finance most of these activities.
- Proprietary activities/Business type activities – The Town charges a fee to customers to cover most of the cost of the services provided.

Reporting the Town's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds which aid in the management of money for particular purposes or meet legal responsibilities associated with the usage of certain taxes, grants, and other money. The Town's two major kinds of funds, governmental and proprietary, use different accounting approaches as explained below.

- Governmental funds – Most of the Town's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the Basic Financial Statements and in footnote 2.
- Proprietary funds – When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the Town's financial position. The Town's combined assets plus deferred outflows exceeded liabilities plus deferred inflows by \$54.0 million as of December 31, 2024, as shown in the following condensed statement of net position. Of this amount, \$9,528,566 is unrestricted and available to meet the Town's ongoing financial obligations.

By far the largest portion of net position is the net investment in capital assets of \$41,316,703 (of total net position). This amount reflects the investment in all capital assets (e.g. infrastructure, land, buildings, and equipment) less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities.

The Town has chosen to account for its sanitation and geothermal operations in enterprise funds which are shown as Business Activities.

The following table summarizes the Town's governmental and business-type net position as of December 31, 2024 and 2023:

TOWN OF PAGOSA SPRINGS, COLORADO
Statement of Net Position

	Governmental activities		Business-type activities		Combined Total	
	12/31/2024	As Restated 12/31/2023	12/31/2024	12/31/2023	12/31/2024	As Restated 12/31/2023
Current and other assets	\$ 13,724,609	\$ 13,384,315	\$ 1,397,609	\$ 1,166,338	\$ 15,122,218	\$ 14,550,653
Capital assets	37,032,872	35,826,762	10,899,583	10,948,425	47,932,455	46,775,187
Total assets	<u>50,757,481</u>	<u>49,211,077</u>	<u>12,297,192</u>	<u>12,114,763</u>	<u>63,054,673</u>	<u>61,325,840</u>
Deferred outflows of resources	293,195	328,671	-	-	293,195	328,671
Long-term liabilities outstanding	3,884,738	4,251,227	2,957,061	3,189,715	6,841,799	7,440,942
Other liabilities	622,856	519,863	365,734	144,551	988,590	664,414
Total liabilities	<u>4,507,594</u>	<u>4,771,090</u>	<u>3,322,795</u>	<u>3,334,266</u>	<u>7,830,389</u>	<u>8,105,356</u>
Deferred inflows of resources	1,221,005	1,321,324	58,148	57,588	1,279,153	1,378,912
Net position:						
Net investment in capital assets	33,366,626	31,858,805	7,950,077	7,766,165	41,316,703	39,624,970
Restricted	3,060,123	2,519,556	332,934	-	3,393,057	2,519,556
Unrestricted	8,895,328	9,068,973	633,238	956,744	9,528,566	10,025,717
Total net position	<u>\$ 45,322,077</u>	<u>\$ 43,447,334</u>	<u>\$ 8,916,249</u>	<u>\$ 8,722,909</u>	<u>\$ 54,238,326</u>	<u>\$ 52,170,243</u>

An additional portion of net position, \$3,393,057, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$9,528,566 (6.26% of total net position), may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental Activities

The cost of all Governmental activities this year was \$11,153,091 as shown in the Changes in Net Position statement below. \$1,102,036 of this cost was paid for by those who directly benefited from the programs. \$515,793 was subsidized by grants or contributions received from other governmental organizations for both capital and operating activities. Overall governmental program revenues, including intergovernmental aid and fees for services were \$1,617,829. General taxes, investment earnings, gain on sale of assets and other revenues totaled \$11,557,973.

The Town's programs include: General Government, Public Safety, Public Works/Streets, Parks & Recreation, Community Support, and Economic Development. Each program's revenues and expenses are presented below.

TOWN OF PAGOSA SPRINGS, COLORADO Changes in Net Position

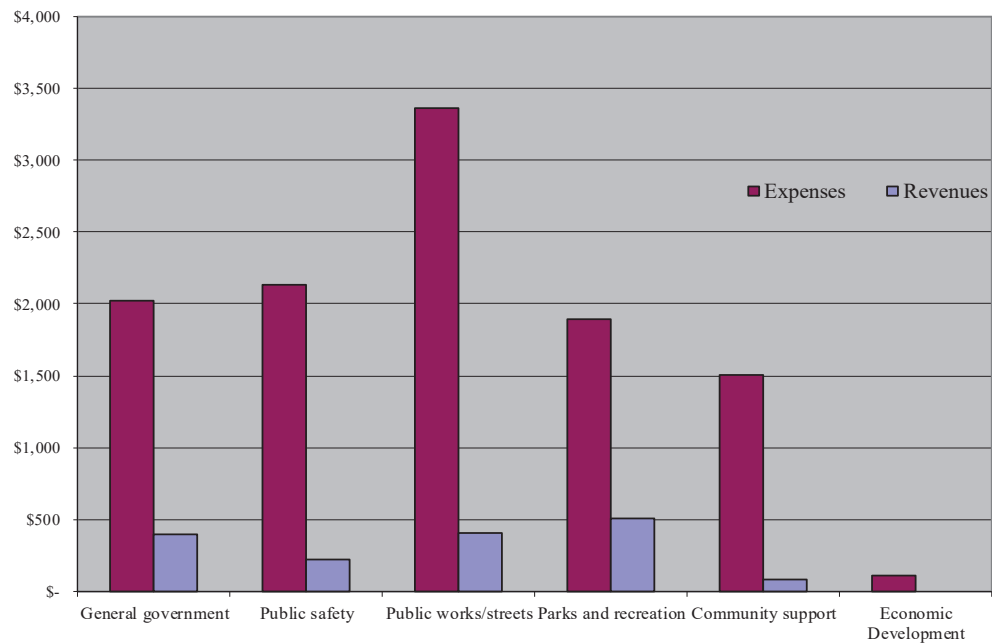
	Governmental activities		Business-type activities		Combined Total	
	12/31/2024	As Restated 12/31/2023	12/31/2024	12/31/2023	12/31/2024	As Restated 12/31/2023
Revenues:						
Program revenues:						
Charges for services	\$ 1,102,036	\$ 857,245	\$ 1,407,184	\$ 1,102,365	\$ 2,509,220	\$ 1,959,610
Operating grants and contributions	344,487	153,610	-	-	344,487	153,610
Capital grants and contributions	171,306	399,653	112,759	300,325	284,065	699,978
General revenues:						
Taxes	10,947,032	10,471,330	74,716	60,362	11,021,748	10,531,692
Investment earnings	546,515	434,443	57,017	56,396	603,532	490,839
Other revenue/(expense)	64,426	55,265	-	-	64,426	55,265
Total revenues	13,175,802	12,371,546	1,651,676	1,519,448	14,827,478	13,890,994
Expenses:						
General government	2,021,063	2,730,581	-	-	2,021,063	2,730,581
Public safety	2,137,392	1,552,864	-	-	2,137,392	1,552,864
Public works/streets	3,358,417	2,656,560	-	-	3,358,417	2,656,560
Parks and recreation	1,893,635	1,682,231	-	-	1,893,635	1,682,231
Community support	1,503,463	1,685,329	-	-	1,503,463	1,685,329
Economic development	113,622	-	-	-	113,622	-
Interest on long-term debt	125,499	139,988	-	-	125,499	139,988
Sanitation	-	-	1,529,406	1,435,124	1,529,406	1,435,124
Geothermal	-	-	76,898	70,806	76,898	70,806
Total expenses	11,153,091	10,447,553	1,606,304	1,505,930	12,759,395	11,953,483
Increase (decrease) in net position before transfers	2,022,711	1,923,993	45,372	13,518	2,068,083	1,937,511
Transfers	(147,968)	-	147,968	-	-	-
Increase (decrease) in net position	1,874,743	1,923,993	193,340	13,518	2,068,083	1,937,511
Net position, beginning	43,447,334	41,523,341	8,722,909	8,709,391	52,170,243	50,232,732
Net position, ending	\$ 45,322,077	\$ 43,447,334	\$ 8,916,249	\$ 8,722,909	\$ 54,238,326	\$ 52,170,243

Total resources available during the year to finance governmental operations were \$56,623,136 consisting of net position at January 1, 2024 of \$43,447,334 as Restated, Program Revenues of \$1,617,829, and General Revenues of \$11,557,973. Total Governmental Activities expenses during the year were \$11,153,091 and transfers out were \$147,968; thus Governmental Net Position increased by \$1,874,743 to \$45,322,077.

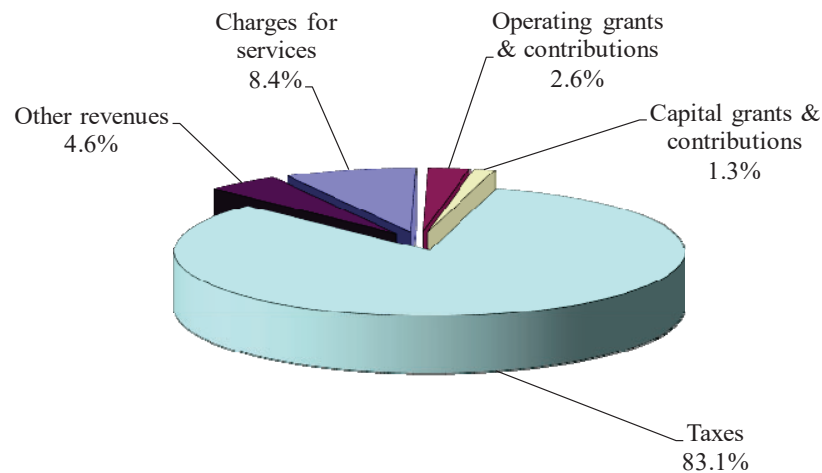
This increase in net position is mainly due to increases in tax revenues and charges for services during the year ended December 31, 2024. The largest of these increases in charges for services were collected from activities related to culture and recreation services provided by the Town and sales tax increases due to more purchases.

The following graphs compare program expenses to program revenues and provides a breakdown of revenues by source for all governmental activities:

Expenses and Program Revenues - Governmental Activities
(in Thousands)



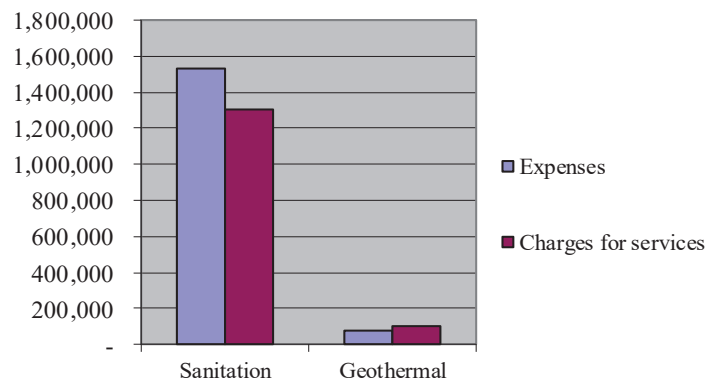
Revenue By Source - Governmental Activities



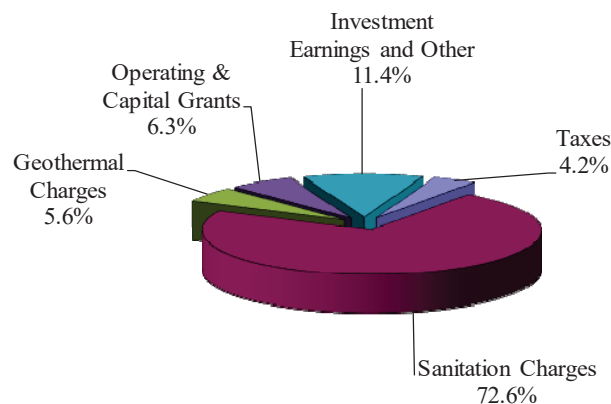
Business Type Activities

Net position of the Business Type activities at December 31, 2024, as reflected in the Statement of Net Position was \$8.9 million. The cost of providing all Proprietary (Business-type) activities this year was \$1,606,304. As shown in the statement of Changes in Net Position, the amounts paid by users of the system were \$1,407,184 and there was \$112,759 subsidized by capital grants and contributions. Investment earnings and tax revenues were \$131,733. The Net Position increased by \$193,340. The largest portion of the increase in Net Position was due to transfers from the general fund to help fulfill grant matching. Charges for services of Business Type activities also increased during the year ended December 31, 2024 due to higher rates. The following graphs compare the total business-type activity expenses by service to the charges for those services and the graph at the bottom of the page provides a breakdown of the total revenues for business-type activities.

Expenses and Charges for Services - Business-type Activities



Revenue By Source - Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$11,901,735, an increase of \$335,609 in comparison with the prior year. Approximately \$4,800,181 constitutes unassigned fund balance, which is available for spending at the government's discretion.

The Town has three major governmental funds, the general fund, the capital improvement fund, and the tourism fund.

The General fund is the primary operating fund for the Town. At December 31, 2024, unassigned fund balance in the General fund was \$4,800,181. As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Total unassigned fund balance represents 76% of the total General fund expenditures. The fund balance of the Town's General fund decreased by \$428,614 for the year ended December 31, 2024 due to transfers and increased expenditures. As compared to the prior year, the General fund revenues increased, with the largest portion of these increases due to sales tax revenue from additional sales. General fund expenditures increased mainly due to land purchased in 2024.

The Capital Improvement fund completed several projects during the year. Several projects are still ongoing as well. The increase in fund balance can vary from year to year depending on the current ongoing projects. The actual change in fund balance was an increase of \$120,203.

The Tourism fund is used to account for tax on lodging establishments and the related community support expenditures. Overall, fund balance increased by \$518,451. This is mainly due to increased revenues in nearly all revenue categories and decreased expenditures.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position and changes in net position for the year-ended December 31, 2024 for the Town's enterprise funds (Sanitation and Geothermal) are as follows:

	Sanitation	Geothermal	Total
Unrestricted net position	\$ 336,274	\$ 296,964	\$ 633,238
Total net position	8,395,497	520,752	8,916,249
Change in net position	\$ 22,599	\$ 170,741	\$ 193,340

Budgetary Highlights

General fund revenues of \$6,124,239 were higher than budgeted revenues of \$5,735,801 by \$388,438. The most significant factor contributing to this excess amount is related to sales tax revenue which exceeded budget by \$190,948. Budgeted expenditures exceeded actual expenditures by \$357,697.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the Town are those assets that are used in performance of Town functions including infrastructure assets. Capital Assets include equipment, buildings, land, system improvements, park facilities and roads. At the end of 2024, net capital assets of the government activities totaled \$36.8 million and the net capital assets of the business-type activities were \$10.9 million. The most significant governmental capital additions were First Street Crosswalk Improvements, Aspen Village Drive, and 2025 Western Star Trucks (both a water and dump truck). The most significant business-type capital addition(s) was the 3rd Street Sewer Line upgrade. Depreciation on capital assets for both government activities and business-type activities is recognized in the Government-Wide financial statements. (See note 5 to the financial statements.)

Debt

At year-end, the Town had \$3,666,246 in governmental-type debt, and \$2,949,505 in proprietary debt. During the current fiscal year, the Town's total debt decreased by \$534,465. (See note 6 to the financial statements for detailed descriptions.)

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

The 2025 budget reflects the spending priorities of the Town Council and the Pagosa Springs community. Revenues are anticipated to increase in 2025, with most of the increase anticipated in the General Fund, compared to 2024 figures. The local economy continues to show steady growth and 2025 is anticipated to be healthy as well.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Clerk at: PO Box 1859, Pagosa Springs, CO 81147.

BASIC FINANCIAL STATEMENTS

TOWN OF PAGOSA SPRINGS, COLORADO
Statement of Net Position
December 31, 2024

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 10,445,605	\$ 940,383	\$ 11,385,988
Receivables (net of allowance)	2,067,600	183,879	2,251,479
Internal balances	59,587	(59,587)	-
Lease Receivable	1,147,566	-	1,147,566
Prepays	4,251	-	4,251
Temporarily restricted assets:			
Cash and cash equivalents	-	332,934	332,934
Capital assets (net of accumulated depreciation):			
Land	4,564,619	16,376	4,580,995
Construction in progress	1,047,935	-	1,047,935
Buildings and improvements	8,497,099	141,889	8,638,988
Machinery and equipment	1,689,555	843,925	2,533,480
Infrastructure and systems	21,020,784	9,897,393	30,918,177
Total assets	50,544,601	12,297,192	62,841,793
Deferred Outflows of Resources			
Deferred outflows related to pensions	293,195	-	293,195
Total deferred outflows of resources	293,195	-	293,195
Liabilities			
Accounts payable and other current liabilities	474,878	355,972	830,850
Interest payable	15,920	9,762	25,682
Customer deposits	26,505	-	26,505
Unearned revenue	105,553	-	105,553
Noncurrent liabilities:			
Due within one year	530,203	244,213	774,416
Due in more than one year	3,354,535	2,712,848	6,067,383
Total liabilities	4,507,594	3,322,795	7,830,389
Deferred Inflows of Resources			
Deferred inflows related to pensions	5,067	-	5,067
Deferred revenue - property taxes	132,644	58,148	190,792
Deferred inflows related to leases	1,083,294	-	1,083,294
Total deferred inflows of resources	1,221,005	58,148	1,279,153
Net Position			
Net investment in capital assets	33,153,746	7,950,077	41,103,823
Restricted for:			
Emergency reserve	402,723	-	402,723
Parks and recreation	82,396	-	82,396
Tourism	2,163,981	-	2,163,981
Debt service	-	332,934	332,934
Other purposes	411,023	-	411,023
Unrestricted	8,895,328	633,238	9,528,566
Total net position	\$ 45,109,197	\$ 8,916,249	\$ 54,025,446

The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 2,021,063	\$ 326,968	\$ 72,472	\$ -	\$ (1,621,623)	\$ -	\$ (1,621,623)
Public safety	2,137,392	221,586	-	-	(1,915,806)	-	(1,915,806)
Public works/streets	3,342,159	201,994	89,719	112,286	(2,938,160)	-	(2,938,160)
Parks and recreation	1,893,635	268,816	178,573	59,020	(1,387,226)	-	(1,387,226)
Community support	1,503,463	82,672	3,723	-	(1,417,068)	-	(1,417,068)
Economic Development	113,622	-	-	-	(113,622)	-	(113,622)
Interest on long-term debt	125,499	-	-	-	(125,499)	-	(125,499)
Total governmental activities	11,136,833	1,102,036	344,487	171,306	(9,519,004)	-	(9,519,004)
Business-type activities:							
Sanitation	1,529,406	1,305,913	-	112,759	-	(110,734)	(110,734)
Geothermal	76,898	101,271	-	-	-	24,373	24,373
Total business-type activities	1,606,304	1,407,184	-	112,759	-	(86,361)	(86,361)
Total primary government	\$ 12,743,137	\$ 2,509,220	\$ 344,487	\$ 284,065	(9,519,004)	(86,361)	(9,605,365)
General Revenues:							
Taxes:							
Property tax					141,097	74,716	215,813
Sales tax					9,193,595	-	9,193,595
Other taxes					171,013	-	171,013
Franchise tax					27,037	-	27,037
Lodgers tax					1,414,290	-	1,414,290
Unrestricted investment earnings					546,515	57,017	603,532
Other revenues					64,426	-	64,426
Transfers					(147,968)	147,968	-
Total general revenues & transfers					11,410,005	279,701	11,689,706
Change in net position					1,891,001	193,340	2,084,341
Net Position - beginning, as previously reported					42,119,892	8,722,909	50,842,801
Restatement for adoption of GASB 101					(39,011)	-	(39,011)
Restatement for correction of error					1,137,315	-	1,137,315
Net position - beginning as restated					43,218,196	8,722,909	51,941,105
Net position - ending					\$ 45,109,197	\$ 8,916,249	\$ 54,025,446

The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Capital Improvement Fund	Tourism Fund	Nonmajor Conservation Trust Fund	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 5,422,949	\$ 3,526,373	\$ 1,430,736	\$ 65,547	\$ 10,445,605
Receivables, net of allowances:	29,827	76,616	-	-	106,443
Property tax receivable	132,644	-	-	-	132,644
Lease receivable	1,147,566	-	-	-	1,147,566
Due from other governments	802,600	794,441	231,472	-	1,828,513
Prepays	756	-	3,495	-	4,251
Due from other funds	411,216	-	-	-	411,216
Total assets	<u>\$ 7,947,558</u>	<u>\$ 4,397,430</u>	<u>\$ 1,665,703</u>	<u>\$ 65,547</u>	<u>\$ 14,076,238</u>
Liabilities					
Accounts payable	\$ 64,364	\$ 121,842	\$ 9,490	\$ -	\$ 195,696
Accrued liabilities	220,976	44,591	13,615	-	279,182
Customer deposits	26,505	-	-	-	26,505
Due to other funds	-	351,629	-	-	351,629
Unearned revenue	94,000	11,553	-	-	105,553
Total liabilities	<u>405,845</u>	<u>529,615</u>	<u>23,105</u>	<u>-</u>	<u>958,565</u>
Deferred inflows of resources					
Deferred revenue - property taxes	132,644	-	-	-	132,644
Deferred inflows related to leases	1,083,294	-	-	-	1,083,294
Total deferred inflows of resources	<u>1,215,938</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,215,938</u>
Fund balances					
Nonspendable:					
Prepaid items	756	-	3,495	-	4,251
Restricted for:					
Emergency reserve	402,723	-	-	-	402,723
Parks and recreation	16,849	-	-	65,547	82,396
Tourism	524,878	-	1,639,103	-	2,163,981
Other purposes	411,023	-	-	-	411,023
Committed for:					
Workforce housing	62,000	-	-	-	62,000
Assigned for:					
Health funds	107,365	-	-	-	107,365
Capital outlay	-	3,867,815	-	-	3,867,815
Unassigned	4,800,181	-	-	-	4,800,181
Total fund balances	<u>6,325,775</u>	<u>3,867,815</u>	<u>1,642,598</u>	<u>65,547</u>	<u>11,901,735</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,947,558</u>	<u>\$ 4,397,430</u>	<u>\$ 1,665,703</u>	<u>\$ 65,547</u>	<u>\$ 14,076,238</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds		\$ 11,901,735
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	\$ 52,653,482	
Accumulated depreciation	<u>(15,833,490)</u>	36,819,992
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Lease revenue bond	(3,605,000)	
Net unamortized premiums	(61,246)	
Interest payable	(15,920)	
Compensated absences	<u>(218,492)</u>	(3,900,658)
Deferred outflows and inflows of resources related to pensions are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflows	293,195	
Deferred inflows	<u>(5,067)</u>	288,128
Net position of governmental activities		<u><u>\$ 45,109,197</u></u>

The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended December 31, 2024

	General Fund	Capital Improvement Fund	Tourism Fund	Nonmajor Conservation Trust Fund	Total Governmental Funds
Revenues					
Taxes	\$ 4,851,853	\$ 4,680,887	\$ 883,605	\$ -	\$ 10,416,345
Licenses and permits	243,509	-	-	-	243,509
Intergovernmental	28,314	414,620	530,686	90,916	1,064,536
Fines and forfeitures	186,152	-	-	-	186,152
Charges for services	274,603	66,658	47,052	-	388,313
Interest revenue	304,119	181,094	57,581	3,721	546,515
Contributions and donations	66,843	-	-	-	66,843
Other revenues	168,846	91,020	3,723	-	263,589
Total revenues	<u>6,124,239</u>	<u>5,434,279</u>	<u>1,522,647</u>	<u>94,637</u>	<u>13,175,802</u>
Expenditures					
Current:					
General government	3,147,589	-	-	-	3,147,589
Public safety	1,966,932	61,115	-	-	2,028,047
Public works/streets	-	1,742,635	-	-	1,742,635
Parks and recreation	940,443	835,371	-	-	1,775,814
Community support	181,603	91,827	997,038	-	1,270,468
Economic development	113,622	-	-	-	113,622
Capital outlay	-	2,154,843	-	30,922	2,185,765
Debt service:					
Principal retirement	-	297,000	-	-	297,000
Interest on long-term debt	-	131,285	-	-	131,285
Total expenditures	<u>6,350,189</u>	<u>5,314,076</u>	<u>997,038</u>	<u>30,922</u>	<u>12,692,225</u>
Excess of revenues over (under) expenditures	(225,950)	120,203	525,609	63,715	483,577
Other financing sources (uses):					
Transfers in	10,300	122,154	5,342	-	137,796
Transfers out	(212,964)	-	(12,500)	(60,300)	(285,764)
Total other financing sources (uses)	<u>(202,664)</u>	<u>122,154</u>	<u>(7,158)</u>	<u>(60,300)</u>	<u>(147,968)</u>
Net change in fund balances	(428,614)	242,357	518,451	3,415	335,609
Fund balance, beginning of year	<u>6,754,389</u>	<u>3,625,458</u>	<u>1,124,147</u>	<u>62,132</u>	<u>11,566,126</u>
Fund balance, end of year	<u>\$ 6,325,775</u>	<u>\$ 3,867,815</u>	<u>\$ 1,642,598</u>	<u>\$ 65,547</u>	<u>\$ 11,901,735</u>

The accompanying notes are an integral part of the financial statements

TOWN OF PAGOSA SPRINGS, COLORADO
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	335,609
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Capital outlay	2,930,051	
Depreciation expense	<u>(1,707,683)</u>	1,222,368

Pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the net pension liability is measured a year before the Town's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities.

Pension contribution	73,492	
Pension expense	<u>(59,125)</u>	14,367

The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Principal payments on bonds payable	297,000	
Amortization of bond premiums	<u>4,711</u>	301,711

Accrued interest for long-term debt is not reported as an expenditure for the current period while it is recorded in the statement of activities.		1,075
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Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		15,871
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Change in net position of governmental activities	<u>\$</u>	<u>1,891,001</u>
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The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Statement of Net Position
Proprietary Funds
December 31, 2024

	Sanitation Fund	Nonmajor Geothermal Fund	Combined Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 655,225	\$ 285,158	\$ 940,383
Receivables (net of allowance)	112,409	13,322	125,731
Property tax receivable	58,148	-	58,148
Total current assets	<u>825,782</u>	<u>298,480</u>	<u>1,124,262</u>
Noncurrent assets:			
Restricted cash and cash equivalents	332,934	-	332,934
Land	16,376	-	16,376
Buildings and improvements	-	1,182,419	1,182,419
Improvements and system	13,262,241	80,527	13,342,768
Machinery and equipment	1,421,915	30,199	1,452,114
Accumulated depreciation	(4,024,737)	(1,069,357)	(5,094,094)
Total noncurrent assets	<u>11,008,729</u>	<u>223,788</u>	<u>11,232,517</u>
Total assets	<u>\$ 11,834,511</u>	<u>\$ 522,268</u>	<u>\$ 12,356,779</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ 343,833	\$ 1,516	\$ 345,349
Accrued liabilities	10,623	-	10,623
Due to other funds	59,587	-	59,587
Interest payable	9,762	-	9,762
Notes payable - current	236,658	-	236,658
Compensated absences - current	7,555	-	7,555
Total current liabilities	<u>668,018</u>	<u>1,516</u>	<u>669,534</u>
Noncurrent liabilities:			
Notes payable (net of current portion)	2,712,848	-	2,712,848
Total long-term debt	<u>2,712,848</u>	<u>-</u>	<u>2,712,848</u>
Total liabilities	<u>3,380,866</u>	<u>1,516</u>	<u>3,382,382</u>
Deferred inflows of resources			
Deferred revenue - property taxes	58,148	-	58,148
Total deferred inflows of resources	<u>58,148</u>	<u>-</u>	<u>58,148</u>
Net position			
Net investment in capital assets	7,726,289	223,788	7,950,077
Restricted for debt service	332,934	-	332,934
Unrestricted	336,274	296,964	633,238
Total net position	<u>\$ 8,395,497</u>	<u>\$ 520,752</u>	<u>\$ 8,916,249</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Statement Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	Sanitation Fund	Nonmajor Geothermal Fund	Combined Total
Operating revenues			
Charges for services	\$ 1,275,704	\$ 101,271	\$ 1,376,975
Other revenues	30,209	-	30,209
Total operating revenues	1,305,913	101,271	1,407,184
Operating expenses			
Salaries and wages	321,795	-	321,795
Operating system	282,047	36,697	318,744
Administrative	44,276	2,128	46,404
Professional fees	398,474	8,500	406,974
Depreciation	427,911	29,573	457,484
Total operating expenses	1,474,503	76,898	1,551,401
Operating income (loss)	(168,590)	24,373	(144,217)
Non-operating revenues (expenses)			
Interest income	50,649	6,368	57,017
Interest expense and fiscal charges	(54,903)	-	(54,903)
Property and specific ownership tax	74,716	-	74,716
Total non-operating revenues (expenses)	70,462	6,368	76,830
Income before contributions and transfers	(98,128)	30,741	(67,387)
Contributions and transfers:			
Connection and tap fees	59,662	-	59,662
Grant revenue	53,097	-	53,097
Transfers in	7,968	140,000	147,968
Change in net position	22,599	170,741	193,340
Total net position, beginning of year	8,372,898	350,011	8,722,909
Total net position, end of year	<u>\$ 8,395,497</u>	<u>\$ 520,752</u>	<u>\$ 8,916,249</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Sanitation Fund	Non-Major Geothermal Fund	Combined Total
Cash flows from operating activities:			
Cash received from customers, service fees	\$ 1,334,521	\$ 108,221	\$ 1,442,742
Cash paid to suppliers	(506,773)	(48,552)	(555,325)
Cash paid to employees	(317,309)	-	(317,309)
Net cash flows from operating activities	510,439	59,669	570,108
Cash flows from noncapital financing activities:			
Advances from/(to) other funds	(19,862)	-	(19,862)
Net cash flows from noncapital financing activities	(11,894)	140,000	128,106
Cash flows from capital and related financing activities:			
Purchase of capital assets	(408,642)	-	(408,642)
Principal paid on long-term debt	(232,754)	-	(232,754)
Interest paid	(54,903)	-	(54,903)
Property and specific ownership tax	74,716	-	74,716
Capital grants	53,097	-	53,097
Connection and tap fees	59,662	-	59,662
Net cash flows from capital and related financing activities	(508,824)	-	(508,824)
Cash flows from investing activities:			
Interest on investments	50,649	6,368	57,017
Net cash flows from investing activities	50,649	6,368	57,017
Net change in cash and cash equivalents	40,370	206,037	246,407
Cash and cash equivalents, including restricted cash, beginning of year	947,789	79,121	1,026,910
Cash and cash equivalents, including restricted cash, end of year	<u>\$ 988,159</u>	<u>\$ 285,158</u>	<u>\$ 1,273,317</u>
Reconciliation of operating income to net cash provided by operating activities:			
Net operating income (loss)	\$ (168,590)	\$ 24,373	\$ (144,217)
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation/amortization	427,911	29,573	457,484
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables	28,048	6,950	34,998
Increase/(decrease) in payables	218,024	(1,227)	216,797
Increase/(decrease) in accrued liabilities	4,486	-	4,486
Increase/(decrease) in deferred revenue	560	-	560
Net cash flows from operating activities	<u>\$ 510,439</u>	<u>\$ 59,669</u>	<u>\$ 570,108</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 1. Summary of Significant Accounting Policies

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Reporting Entity

The Town of Pagosa Springs is a home-rule municipality with a Council-Manager form of government with six elected Council members. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Based on the application of these criteria, the Town includes the Town of Pagosa Springs Sanitation General Improvement District in its reporting entity. The Sanitation fund accounts for the activities related to the Town's sanitation treatment and distribution operations. The members of the Town Council also serve as the governing boards for all the entities and management of the Town has operational responsibility for the entities. Therefore, the financial activity for these entities is blended into the Town's financial statements.

Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 1. Summary of Significant Accounting Policies, Continued

The Town reports the following major governmental funds:

The **General Fund** is the Town's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

The **Capital Improvement Fund** accounts for maintenance, acquisition or construction of major capital facilities (other than those belonging to enterprise funds).

The **Tourism Fund** accounts for the tax collected from lodging establishments to be used for community support services.

The Town reports the following major enterprise funds:

The **Sanitation Fund** accounts for the activities related to the Town's sanitation treatment and distribution operations.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 1. Summary of Significant Accounting Policies, Continued

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the Town the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, other taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash-on-hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition for purposes of this note and the statement of cash flows.

Receivables and Payables

All trade accounts receivable in the enterprise funds are shown net of an allowance for uncollectible accounts. Due to the nature of the accounts receivable in governmental type activities, management does not consider an allowance for uncollectible accounts receivable necessary or material. Therefore, no allowance for uncollectible accounts receivable is presented.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 1. Summary of Significant Accounting Policies, Continued

Capital Assets

Capital assets are tangible and intangible assets, which include; property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an individual cost of more than \$5,000 and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed (except for intangible right-to-use lease assets). Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	15 to 50 years
Utility plant and improvements	50 years
Machinery, equipment and vehicles	5 to 20 years
Infrastructure	20 to 50 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government has one item that qualifies for reporting in this category. This item is pension related items reported on the government-wide financial statements. See Note 8 for more information.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has three types of items, which qualify for reporting in this category. Accordingly, the items, *deferred revenue – property taxes* and deferred inflows related to leases is reported in both the governmental funds balance sheet and the statement of net position. The third item is pension related items reported on the government-wide financial statements. See Note 7 for more information regarding the leases and Note 8 for more information regarding the pensions.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 1. Summary of Significant Accounting Policies, Continued

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The Town Council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Town Manager is authorized to assign amounts to a specific purpose in accordance with the Town’s budget policy. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 1. Summary of Significant Accounting Policies, Continued

Leases

Lessor: The Town is a lessor for a noncancellable ground leases. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term.

Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Town uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Revenues and Expenditures/Expenses

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

Property tax revenues are recognized as revenues in the year collected or if collected within 60 days thereafter unless they are prepaid. Property taxes levied in the current year and not collected within 60 days of year-end are not deemed available to pay current liabilities and therefore the receivable is recorded as a deferred inflow in the governmental funds. Property taxes for the current year are levied by the County and attach as a lien on property the following January 1. They are payable in full by April 30 or in two equal installments due February 28 and June 15. The County also levies various personal property taxes during the year.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 1. Summary of Significant Accounting Policies, Continued

Compensated Absences

For governmental funds, amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Vested or accumulated vacation and sick leave in the proprietary fund are recorded as an expense and a liability of that fund as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

New Pronouncements

For the year ended December 31, 2024, the Town implemented the provisions of GASB Statement No. 101, *Compensated Absences*, which provides updated recognition and measurement guidance for compensated absences. Implementation of this new statement resulted in a restatement of beginning net position in the government-wide financial statements (see Note 12).

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 2. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. These differences primarily result from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation.

Note 3. Stewardship, Compliance, and Accountability

Stewardship, compliance, and accountability are key concepts in defining the responsibilities of the Town. The use of budgets and monitoring of equity status facilitate the Town's compliance with legal requirements.

Budgets and Budgetary Accounting

The Town Council adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

- In accordance with State statutes, prior to October 15, the Town Manager submits to the Town Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years. The State statutes require more detailed line item budgets be submitted in summary form. In addition, more detailed line item budgets are included for administration control. The level of control for the detailed budgets is at the department level.
- Public hearings are conducted to obtain taxpayer comment.
- Prior to December 31, the budget is legally adopted through passage of a resolution.
- The Town Clerk is required to present a quarterly report to the Town Council explaining any variance from the approved budget.
- Formal budgetary integration is employed as a management control device during the year for all funds of the Town.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 3. Stewardship, Compliance, and Accountability, Continued

- Appropriations lapse at the end of each calendar year.
- The Town Council may authorize supplemental appropriations during the year.

Budget amounts included in the financial statements report both the original and final amended budget. There were revisions made to the original budget during the year.

Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America, except for long-term receivables and advances and lease financing which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds.

Expenditures over Appropriations

Per C.R.S. 29-1-108(2), appropriations are made by fund or spending agency (e.g. department) within a fund at the discretion of the Town Council. The Council by Resolution has made appropriations at the fund level and thus, expenditures may not legally exceed budgeted appropriations at the fund level. The individual Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual reports as listed in the table of contents report those funds that exceeded approved budget appropriations. There were no individual funds that exceeded approved budget appropriations for the year ended December 31, 2024.

Tax, Spending and Debt Limitations

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments, excluding "enterprises."

The Amendment requires that an emergency reserve be maintained at three percent of fiscal year spending (excluding bonded debt service). A portion of the General Fund's fund balance is classified as restricted for emergencies as required by the Amendment. The Town is not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the requirements of the Amendment. However, the entity has made certain interpretations in the Amendment's language in order to determine its compliance.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 4. Deposits and Investments

A summary of cash and investments as shown on the statement of net position follows:

Cash on hand	\$ 400
Cash in bank	6,151,579
COLOTRUST	<u>5,566,943</u>
Total cash and investments	<u><u>\$ 11,718,922</u></u>

At year end the Town has restricted cash of \$332,934 in the sanitation fund for required debt reserves.

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The Town does not have a formal policy for custodial credit risk; however, the Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. The PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40. As of December 31, 2024 all of the bank balance of the Town's deposits was insured by federal depository insurance or collateralized by the PDPA as noted above.

Investments

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Authorized investments include obligations of the United States and certain U.S. government agency securities; certain international agency securities; general obligation and revenue bonds of U.S. local government entities; bankers' acceptances of certain banks; commercial paper; local government investment pools; written repurchase agreements collateralized by certain authorized securities; certain money market funds; and, guaranteed investment contracts. The Town's investment policy follows Colorado statutes. As of December 31, 2024 the Town's investments included funds held in the Colorado Government Liquid Asset Trust (COLOTRUST).

The COLOTRUST is an investment vehicle established for local government entities in Colorado to pool surplus funds. COLOTRUST operates similarly to a money market fund and each share is equal in value to \$1.00. Investments of COLOTRUST consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury securities.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 4. Deposits and Investments, Continued

A designated custodial bank provides safekeeping and depository services to COLOTRUST in connection with direct investment and withdrawal functions of COLOTRUST. Substantially all securities owned by COLOTRUST are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by COLOTRUST. These pools are not required to and are not registered with the SEC.

As of December 31, 2024, the Town had invested \$5,566,943 in the COLOTRUST and maturities of less than one year. The COLOTRUST's funds are rated AAA by Standard and Poor's, Fitch's and Moody's rating services.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the provisions of the Colorado Public Deposit Protection Act (PDPA) which requires that the Town's investment portfolio maturities do not exceed five years from the time of purchase.

Credit risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town's policy for reducing its exposure to credit risk is to comply with the provisions of the Colorado Public Deposit Protection Act (PDPA) which limits investment in commercial paper and corporate bonds to the top ratings issued by at least two nationally recognized statistical rating organizations such as Standard & Poor's and Moody's Investor Services.

Fair value measurements

Governmental Accounting Standards Board Statement No. 72 (GASB 72) *Fair Value Measurement and Application* establishes a hierarchy of inputs to valuation techniques used to measure fair value and requires disclosures to be made about investment fair value measurements, the level of fair value hierarchy, and valuation techniques. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

During the year, the Town invested in COLOTRUST, a local government investment pool. The valuation is measured at net asset value and is designed to approximate the share value. The pool's Board of Trustees, elected by the participants, is responsible for overseeing the management of COLOTRUST, including establishing operating standards and policies. COLOTRUST is designed to provide local governments with a convenient method for investing in short-term investments carefully chosen to provide maximum safety and liquidity, while still maximizing interest earnings.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 5. Capital Assets

The following table summarizes the changes to capital assets for governmental activities during the year.

Governmental Activities:	Restated Balance 12/31/2023	Additions	Deletions	Balance 12/31/2024
Capital assets, not being depreciated:				
Land	\$ 3,714,619	\$ 850,000	\$ -	\$ 4,564,619
Construction in progress	867,187	943,951	(763,203)	1,047,935
Total capital assets, not being depreciated	4,581,806	1,793,951	(763,203)	5,612,554
Capital assets, being depreciated:				
Buildings & improvements	12,959,133	134,281	-	13,093,414
Equipment & vehicles	3,160,035	986,242	-	4,146,277
Infrastructure	29,022,457	778,780	-	29,801,237
Total capital assets, being depreciated	45,141,625	1,899,303	-	47,040,928
Less accumulated depreciation for:				
Buildings & improvements	(4,191,835)	(404,480)	-	(4,596,315)
Equipment & vehicles	(2,130,619)	(326,103)	-	(2,456,722)
Infrastructure	(7,803,353)	(977,100)	-	(8,780,453)
Total accumulated depreciation	(14,125,807)	(1,707,683)	-	(15,833,490)
Total capital assets, being depreciated, net	31,015,818	191,620	-	31,207,438
Governmental activities capital assets, net	<u>\$ 35,597,624</u>	<u>\$ 1,985,571</u>	<u>\$ (763,203)</u>	<u>\$ 36,819,992</u>

Depreciation expense was charged to the functions/programs of the Town as follows:

Governmental Activities:

Community support	\$ 7,744
General government	128,704
Parks & recreation	368,633
Public safety	47,921
Public works/streets	1,154,681

Total depreciation expense - governmental activities	<u>\$ 1,707,683</u>
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TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 5. Capital Assets, Continued

The following table summarizes the changes to capital assets for business-type activities during the year.

Business Type Activities:	Balance 12/31/2023	Additions	Deletions	Balance 12/31/2024
Capital assets not being depreciated:				
Land	\$ 16,376	\$ -	\$ -	\$ 16,376
Construction in progress	216,473	190,263	(406,736)	-
Total capital assets, not being depreciated	232,849	190,263	(406,736)	16,376
Capital assets being depreciated:				
Buildings and improvements	1,182,419	-	-	1,182,419
Improvements and systems	12,717,653	625,115	-	13,342,768
Equipment and vehicles	1,452,114	-	-	1,452,114
Total capital assets, being depreciated	15,352,186	625,115	-	15,977,301
Less accumulated depreciation for:				
Buildings and improvements	(1,016,881)	(23,649)	-	(1,040,530)
Improvements and systems	(3,171,693)	(273,682)	-	(3,445,375)
Equipment and vehicles	(448,036)	(160,153)	-	(608,189)
Total accumulated depreciation	(4,636,610)	(457,484)	-	(5,094,094)
Total capital assets, being depreciated, net	10,715,576	167,631	-	10,883,207
Business-type activities capital assets, net	\$ 10,948,425	\$ 357,894	\$ (406,736)	\$ 10,899,583

Depreciation expense was charged to the functions/programs of the Town as follows:

Business-Type Activities:	
Sanitation	\$ 427,911
Geothermal	29,573
Total depreciation expense - business-type activities	<u>\$ 457,484</u>

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 6. Long-Term Liabilities

The following is a summary of changes in long-term obligations for the year ended December 31, 2024:

	Balance 12/31/2023	Additions	Retirements	Balance 12/31/2024	Current Portion
Governmental Activities:					
Direct Borrowings:					
2016 Certificate of Participation	\$ 1,950,000	\$ -	\$ (110,000)	\$ 1,840,000	\$ 115,000
2019 Certificate of Participation	1,952,000	-	(187,000)	1,765,000	192,000
Certificate of Participation Premium	65,957	-	(4,711)	61,246	4,711
Net Pension Liabilities	48,907	-	(48,907)	-	-
Compensated Absences +	** 234,363	-	(15,871)	218,492	218,492
Total Governmental Activity					
Long-Term Liabilities	<u>\$ 4,251,227</u>	<u>\$ -</u>	<u>\$ (366,489)</u>	<u>\$ 3,884,738</u>	<u>\$ 530,203</u>
Business-Type Activities:					
Direct Borrowings:					
Water Pollution Control Fund Note	\$ 1,221,611	\$ -	\$ (100,752)	\$ 1,120,859	\$ 101,765
Note Payable to PAWSD	1,960,648	-	(132,002)	1,828,646	134,893
Compensated Absences +	7,455	100	-	7,555	7,555
Total Business-Type Activity					
Long-Term Liabilities	<u>\$ 3,189,714</u>	<u>\$ 100</u>	<u>\$ (232,754)</u>	<u>\$ 2,957,060</u>	<u>\$ 244,213</u>

+ The change in compensated absences above is a net change for the year.

** Beginning balance has been restated due to implementation of GASB 101. See Note 12.

For governmental activities net pension liabilities, when present, are generally liquidated through the General Fund.

The Town's 2016 and 2019 lease revenue bonds from direct borrowings related to governmental activities are secured with collateral of land and buildings and improvements on the land. In the event of default, the collateral can be sold or leased or other legal actions taken by the lender for collection.

The Town's outstanding notes from direct borrowings related to business-type activities are secured with collateral of sanitation pipeline projects. In the event of default the lender can take possession of the collateral or take other legal actions to obtain payment. The Town would also be responsible for attorney fees.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 6. Long-Term Liabilities, Continued

Long-term liabilities for the primary government at December 31, 2024 are comprised of the following:

Certificate of participation payable:

Governmental Activities:

Certificate of participation, Series 2016, due in annual principal and semi-annual interest installments ranging from \$176,800 to \$195,563, bearing interest at 3.0% to 4.0%, maturing November 1, 2037. \$ 1,840,000

Certificate of participation, Series 2019, due in annual principal and semi-annual interest installments ranging from \$248,878 to \$247,917, bearing interest at 2.87%, maturing December 1, 2033. 1,765,000

Total certificate of participation payable \$ 3,605,000

Notes payable:

Business-Type Activities:

Note payable to Water Pollution Control Revolving Fund in the original amount of \$2,000,000. Due in forty semi-annual payments of \$9,215 for the first payment and then 39 payments of \$56,359, including interest at 1%, maturing May 1, 2035. \$ 1,120,859

Loan payable to Pagosa Area Water and Sanitation District (PAWSD) in the original amount of up to \$2,835,000. Due in twenty annual payments of \$174,940, including interest at 2.19%, maturing November 30, 2036. 1,828,646

Total notes payable \$ 2,949,505

Debt service requirements to maturity are as follows:

Year ended December 31:	Direct Borrowings Governmental Activities		Direct Borrowings Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 307,000	\$ 126,569	\$ 236,658	\$ 51,002
2026	318,000	116,459	240,632	47,028
2027	323,000	106,866	244,681	42,978
2028	334,000	97,150	248,807	38,853
2029	345,000	87,089	253,010	34,649
2030-2034	1,483,000	257,044	1,330,950	107,347
2035-2037	495,000	40,000	394,767	11,490
	<u>\$ 3,605,000</u>	<u>\$ 831,177</u>	<u>\$ 2,949,505</u>	<u>\$ 333,347</u>

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 6. Long-Term Liabilities, Continued

As part of the Sanitation Fund's agreement related to the fund's debt, the Water Pollution Control Fund Note requires that the Town maintain a rate covenant ratio $[(\text{total revenue} - (\text{operating expenses} - \text{depreciation})) / \text{annual debt service} = \text{ratio}]$ that is above the required minimum amount. The minimum ratio the Town is allowed to keep is greater than 110%. The table below shows the calculation of the Town rate covenant ratio for 2024:

Total Revenue (excluding grant income and property taxes)	\$ 1,416,224
Operating Expenses	1,474,503
Depreciation	427,911
Annual Debt Service	<u>287,657</u>
Rate Covenant Ratio	<u>128%</u>

Note 7. Leases

Lease Receivable

During fiscal year 2022, the Town began recording four ground leases for telecommunications to third parties due to the implementation of GASB 87. The leases range from 5 years to 18 years and the Town will receive annual payments from each third party ranging from \$10,958 to \$70,170. The Town recognized \$99,510 in lease revenue and \$20,917 in interest revenue during the current fiscal year related to these leases. As of December 31, 2024, the Town's receivable for lease payments was \$1,147,566. Also, the Town has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of December 31, 2024, the balance of the deferred inflow of resources was \$1,083,294.

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TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 8. Pension Plans

Fire and Police Pension Association of Colorado

Plan description – The Statewide Retirement Plan is a cost-sharing multiple-employer defined benefit pension plan. The Plan consists of four components: Defined Benefit Component, Hybrid Defined Benefit Component, Social Security Component and Money Purchase Component. The Plan currently has 230 participating employer fire and police departments.

The Defined Benefit Component and Social Security Component cover substantially all full-time employees of participating fire or police departments in Colorado hired on or after April 8, 1978, provided that they are not already covered by a statutorily exempt plan. Employers once had the option to withdraw from the Plan, but a change in state statutes eliminated this option effective January 1, 1988, unless the employer elects and is determined to be eligible to participate in the Statewide Money Purchase Plan.

In 2003, legislation was enacted that allows departments who cover their firefighters and police officers in money purchase plans to elect coverage under the Plan. As of August 5, 2003, clerical and other personnel from fire districts whose services are auxiliary to fire protection may also participate in the Plan. As of January 1, 2020, Colorado police and sheriff departments who participate in Social Security have the option of affiliating for coverage under the Plan.

The Plan assets are in the Fire & Police Members' Benefit Investment Fund Long-Term Pool and the Fire & Police Members' Self-Directed Investment Fund (for Deferred Retirement Option Plan (DROP) assets and Money Purchase Component assets). The Long-Term Pool is designed primarily for open plans with a longer time horizon, appropriate risk tolerance, and lower liquidity needs. The investment return assumption is 7.00 percent.

Members participating in DROP or in the Money Purchase Component choose among various investment options offered by an outside investment manager.

The Plan is administered by the Fire & Police Pension Association of Colorado (FPPA). FPPA issues a publicly available annual comprehensive financial report that can be obtained on FPPA's website at <http://www.FPPAco.org>.

Benefits provided – The FPPA Board of Directors may change the retirement age on an annual basis, depending upon the results of the actuarial valuation and other circumstances. The Normal Retirement Age should not be less than age 55 or more than age 60. Any member with at least 25 years of service may retire at any time after age 55 and shall be eligible for a normal retirement pension. Members with combined age and years of service totaling 80 or more, with a minimum age of 50 also qualify for a normal retirement pension.

A member is eligible for retirement after attainment of age 55 with at least five years of credited service.

A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 8. Pension Plans, Continued

The annual retirement benefit for the Defined Benefit Component is 2.0 percent of the average of the member's highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent of the average of the member's highest three years' base salary for each year of service thereafter.

Beginning January 1, 2007, the annual normal retirement benefit for the Social Security Component is 1.0 percent of the average of the member's highest three years base salary for each year of credited service up to then years plus 1.25 percent of the average of the member's highest three years' base salary for each year thereafter. Prior to 2007, the benefit for members of the Social Security Component will be reduced by the amount of social security income the member receives annually, calculated as if the social security benefit started as of age 62.

The annual retirement benefit of the Hybrid Defined Benefit Component is 1.9 percent of the average of the member's highest three years' base salary for each year of credited service through December 31, 2022 and 1.5 percent of the average of the member's highest three years' base salary for each year of credited service after January 1, 2023.

Benefits paid to retired members and beneficiaries may be increased annually on October 1 via cost of living adjustment (COLA). COLAs may be compounding or non-compounding. The increase in benefits, if any, is based on the FPPA Board of Director's discretion. Compounding COLAs can range from 0 percent to the higher of 3 percent or the Consumer Price Index

Contributions – The Plan sets contributions rates at a level that enables all benefits to be fully funded at the retirement date of all members. Contribution rates for the SWDB plan are set by state statute. Employer contribution rates can only be amended by state statute. Member contribution rates can be amended by state statute or election of the membership. Effective January 1, 2021, contribution rates for employers and members may be increased equally by the FPPA Board of Directors upon approval through an election by both the employers and members.

Members of the Defined Benefit Component contribute 12.0 percent of base salary. Employer contributions rates increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13.0 percent of pensionable earnings. Members of the SWDB plan and their employers are contributing at the rate of 12 percent and 10 percent, respectively, of base salary for a total contribution rate of 22.0 percent in 2024.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 8. Pension Plans, Continued

The Town's contributions for the current and two preceding fiscal years, all of which were equal to the required contributions, were as follows:

Year ended December 31,	Retirement Fund
2022	\$ 43,144
2023	51,679
2024	73,492

Pension liability/asset – At December 31, 2024, the Town reported an liability of \$0 for its proportionate share of the SWDB net pension liability/asset. The net pension liability/asset was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of January 1, 2024. The Town's proportion of the net pension liability/asset was based on the Town's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended December 31, 2023. The Town's proportion measured as of December 31, 2023, was 0.055371 percent for police, which was a decrease of 0.000271 percent from the proportions measured as of December 31, 2022.

Pension expense and deferred outflows/inflows of resources – For the year ended December 31, 2024, the Town recognized pension expense for SWDB of \$48,193. At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 105,451	\$ 5,067
Changes in assumptions	61,166	-
Net difference between projected and actual earnings on pension plan investments	75,704	-
Changes in proportion and differences between contributions and proportional share of contributions	(22,619)	-
Contributions subsequent to the measurement date	73,492	-
Total	<u>\$ 293,195</u>	<u>\$ 5,067</u>

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 8. Pension Plans, Continued

The \$73,492 reported as deferred outflows of resources related to SWDB pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SWDB pensions will be recognized in pension expense as follows:

Year ended December 31,	<u>Police</u> Deferred Outflows (Inflows) of Resources
2025	\$ 38,252
2026	57,789
2027	83,779
2028	9,057
2029	11,805
Thereafter	13,953

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial Method	Entry Age Normal
Amortization Method	Level % of Payroll, Open
Amortization Period	30 Years
Long-term Investment Rate of Return*	7.0%
Projected Salary Increases	4.25-11.25%
Cost of Living Adjustments (COLA)	0.0%
*Includes Inflation at	2.5%

For determining the total pension liability and actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the PUB-2010 Safety Healthy Annuitant Mortality Tables for males and females, amount weighted, and then projected using the ultimate values of the MP-2020 projection scale for all years. The pre-retirement mortality assumption uses PUB-2010 Safety Healthy Employee Mortality Tables for males and females, amount weighted, and then projected with the MP-2020 Ultimate projection scale. The pre-retirement non-duty mortality tables are adjusted to 60% of the MP-2020 mortality tables for active employees. The on-duty mortality rate is 0.00015.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 8. Pension Plans, Continued

At least every five years the FPPA's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2022 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations made by the FPPA's actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2023. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on SWDB pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent). Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global Equity	35%	8.33%
Equity Long/Short	6%	7.27%
Private Markets	34%	10.31%
Fixed Income - Rates	10%	5.35%
Fixed Income- Credit	5%	5.89%
Absolute Return	9%	6.39%
Cash	1%	4.32%
Total	100%	

Discount Rate – The discount rate used to measure the SWDB total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the SWDB Board's funding policy, which establishes the contractually required rate under Colorado statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 8. Pension Plans, Continued

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate –

The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

	1% Decrease	Current	1% Increase
	6.00%	Discount Rate	8.00%
		7.00%	
Police			
Net pension (asset) / liability	\$ 310,488	\$ -	\$ -

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued FPPA financial report.

Colorado Retirement Association

The Town has adopted a 401(a)-money purchase pension plan for its employees (excluding sworn officers participating in FPPA). Full-time, permanent employees are eligible to participate in the Plan. The Town Council is authorized to amend the Plan provisions, and determines the contributions made by the Town, which is currently 5% of eligible salaries, for both employees and employers. Contributions are made by the Town directly to each eligible employee's retirement account, and vest 20% immediately and a rate of 20% annually thereafter. No voluntary contributions are allowed. Employees are eligible to make additional contributions to a 457(b) plan. If the employee (excluding sworn officers participating in FPPA) contributes to the 457(b) plan, the town will match up to 2% of the employee's salary in additional contributions to the 401(a) plan. Each employee selects their investments, and no Plan administration is performed by the Town other than transmitting contributions to the identified employee accounts. The Colorado Retirement Association provides administration for the Plan and assists employees with their self-directed investments.

During the year ended December 31, 2024, the Town's pension expense was \$201,955. This amount was offset by forfeiture in the amount of \$11,814.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 9. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. Claims have not exceeded coverage in any of the last three fiscal years.

The Town is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by an intergovernmental agreement by member municipalities pursuant to the provision of 24-10-1155, Colorado Revised Statutes (1982 Replacement Volume) and the Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA is to provide members defined liability and property coverage's and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees or officers.

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member of CIRSA against liability or loss, to the limit of the financial resources of CIRSA. It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverage's at reasonable costs. All income and assets of CIRSA shall at all times be dedicated to the exclusive benefit of its members.

The Town recognizes an expense for coverage for the amount paid to CIRSA annually for these coverages. Contingent liability claims for the coverage have not been recognized to date after reviewing claim history and the remoteness of potential loss in excess of actual contributions by the Town.

CIRSA is a separate legal entity and the Town does not approve budgets nor does it have the ability to significantly affect the operations of CIRSA. The Board of Directors of the Agency is composed of seven directors elected by the members at the annual meeting to be scheduled in December each year.

Note 10. Intergovernmental Agreement

On January 3, 2012, the Town of Pagosa Springs Sanitation General Improvement District (PSSGID) and Pagosa Area Water and Sanitation District (PAWSD) entered into an intergovernmental agreement for PSSGID to extend their sewer lines to connect with the PAWSD line. PAWSD would then do the sewer treatment. The construction contract of this extended line was for a bid price of \$6,853,000. PAWSD has agreed to loan PSSGID up to \$2,835,000 for the construction. This loan will be repaid over 20 years at an interest rate equal to PAWSD lost opportunity on investment funds.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 11. Interfund Transfers, Receivables, and Payables

Interfund transfers for the year ended December 31, 2024 were as follows:

Transfer in:	Transfers out:			
	General	Tourism	Conservation Trust	Total Transfers in
General Fund	\$ -	\$ -	\$ 10,300	\$ 10,300
Capital Improvement	59,654	12,500	50,000	122,154
Geothermal Fund	140,000	-	-	140,000
Tourism Fund	5,342	-	-	5,342
Sanatation Fund	7,968	-	-	7,968
Total transfers out	<u>\$ 212,964</u>	<u>\$ 12,500</u>	<u>\$ 60,300</u>	<u>\$ 285,764</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The majority of the 2024 transfers were to the geothermal fund from the general fund for grants matching and to the capital improvement fund from various funds for capital purchases.

Interfund balances as of December 31, 2024 were as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 411,216	\$ -
Capital Improvement	-	351,629
Sanitation	-	59,587
Total	<u>\$ 411,216</u>	<u>\$ 411,216</u>

On March 18, 2021, the General Fund advanced funds at 1.25% to the Sanitation fund in the amount of \$139,034. Repayment of the funds will be over six years, at 1.25% beginning in July of 2021.

On June 4, 2024, the General Fund advanced funds at 4.00% to the Capital Improvement Fund in the amount of \$353,000. Repayment of the funds will be over five years, at 4.00% beginning in April of 2025.

TOWN OF PAGOSA SPRINGS, COLORADO
Notes to the Financial Statements
December 31, 2024

Note 12. Change in Accounting Estimate and Correction of Error

The Town implemented GASB Statement 101, *Compensated Absences*, during the year ended December 31, 2024. This change affected both beginning and ending net position along with beginning and ending compensated absences balances for the year ended December 31, 2024 in governmental activities. To conform to GASB standards, beginning net position was decreased by \$39,011 and beginning compensated absence balances in governmental funds was increased by \$39,011.

During the year ended 2024, the Town also had a correction of error adjustment to beginning net position capital asset transactions which were not recorded in prior years. Beginning balances for governmental activities infrastructure, accumulated depreciation, and net position were increased by \$1,140,500, \$185, and \$1,140,315, respectively.

Note 13. Subsequent Events

Early in 2025 (February/March), the Town entered into a loan with UMB for \$4,500,000 to do work on the sanitation system.

Additionally, the Town started a major downtown highway reconstruction with CDOT which is expected to cost \$2 million over 2 years – which includes years 2025-2026.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PAGOSA SPRINGS, COLORADO
Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
December 31, 2024

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	Police									
	Reporting Fiscal Year (Measurement Date)									
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.055371%	0.055100%	0.048954%	0.049628%	0.048950%	0.047533%	0.055100%	0.067448%	0.062607%	0.061858%
Proportionate share of the net pension liability (asset)	-	48,907	(265,301)	(107,742)	(27,684)	\$ 60,094	\$ (83,886)	\$ 24,372	\$ (1,104)	\$ (69,812)
Covered payroll	\$ 545,007	\$ 479,379	\$ 394,089	\$ 398,609	\$ 360,769	318,405	341,603	345,181	303,497	278,175
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.00%	10.20%	-67.32%	-27.0%	-7.7%	18.87%	-24.56%	7.06%	-0.36%	-25.10%
Plan fiduciary net position as a percentage of the total pension liability	100.00%	97.60%	116.20%	106.70%	101.90%	95.20%	106.30%	98.21%	100.10%	106.80%

TOWN OF PAGOSA SPRINGS, COLORADO
Required Supplementary Information
Schedule of Contributions
December 31, 2024

Page 63 of 96

	Police									
	Reporting Fiscal Year									
Last 10 fiscal years	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 73,492	\$ 51,679	\$ 43,144	\$ 33,498	\$ 31,889	\$ 28,862	\$ 25,472	\$ 27,285	\$ 27,615	\$ 24,280
Contributions in relation to the contractually required contribution	(73,492)	(51,679)	(43,144)	(33,498)	(31,889)	(28,862)	(25,472)	(27,285)	(27,615)	(24,280)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 736,362	\$ 545,007	\$ 479,379	\$ 394,089	\$ 398,609	\$ 360,769	\$ 318,405	\$ 341,063	\$ 345,181	\$ 303,497
Contributions as a percentage of covered payroll	9.98%	9.48%	9.00%	8.50%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

TOWN OF PAGOSA SPRINGS, COLORADO
Required Supplementary Information
Notes to Pension Plan Schedules
December 31, 2024

Note 1. Actuarially Determined Contribution Rates

Actuarially determined contribution rates for FPPA are calculated as of January 1, or two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

- Actuarial cost method Entry age normal
- Amortization method Level % of payroll, open
- Remaining amortization period 30 years
- Actuarial assumptions:
 - Investment rate of return: 7.0%.
 - Projected salary increase: 4.25%-11.25%.
 - Inflation: 2.5%
 - COLA: 0.0%

TOWN OF PAGOSA SPRINGS, COLORADO

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULES

FOR THE FOLLOWING MAJOR FUNDS:

The **General Fund** is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The **Tourism Fund** accounts for the tax collected from lodging establishments to be used for community support services.

TOWN OF PAGOSA SPRINGS, COLORADO
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2024

Revenues	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Taxes:				
Property tax	\$ 130,717	\$ 130,717	\$ 141,097	\$ 10,380
Sales tax	4,411,869	4,411,869	4,602,817	190,948
Franchise tax	23,500	23,500	27,037	3,537
Other taxes	56,000	56,000	80,902	24,902
Total taxes	4,622,086	4,622,086	4,851,853	229,767
Licenses, permits and fees:				
Licenses, permits and fees	153,500	167,500	168,314	814
Building permits	117,000	117,000	75,195	(41,805)
Total licenses, permits and fees	270,500	284,500	243,509	(40,991)
Intergovernmental:				
Grant revenues	22,000	22,000	28,314	6,314
Total intergovernmental	22,000	22,000	28,314	6,314
Fines and forfeitures:				
Fines and forfeitures	132,264	132,264	186,152	53,888
Total fines and forfeitures	132,264	132,264	186,152	53,888
Charges for services:				
Charges for services	263,345	263,345	274,603	11,258
Total charges for services	263,345	263,345	274,603	11,258
Interest:				
Interest revenue	180,606	180,606	304,119	123,513
Total interest	180,606	180,606	304,119	123,513
Contributions and donations:				
Contributions and donations	60,000	77,000	66,843	(10,157)
Total contributions and donations	60,000	77,000	66,843	(10,157)
Other revenues:				
Miscellaneous	128,000	154,000	168,846	14,846
Total other revenues	128,000	154,000	168,846	14,846
Total revenues	5,678,801	5,735,801	6,124,239	388,438

(continued)

TOWN OF PAGOSA SPRINGS, COLORADO
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual, (Continued)
For the Year Ended December 31, 2024

Expenditures	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
General Government:				
Town manager/council	469,290	1,319,290	1,336,946	(17,656)
Town clerk/town hall	656,296	656,296	660,101	(3,805)
Administrative services	350,054	350,054	211,254	138,800
Building and planning	612,284	612,284	420,667	191,617
Housing Division	34,525	34,525	51,218	(16,693)
Municipal court	506,013	506,013	467,403	38,610
Total General Government	<u>2,628,462</u>	<u>3,478,462</u>	<u>3,147,589</u>	<u>330,873</u>
Public Safety:				
Police	1,989,645	1,989,645	1,966,932	22,713
Total Public Safety	<u>1,989,645</u>	<u>1,989,645</u>	<u>1,966,932</u>	<u>22,713</u>
Parks & Recreation:				
Recreation	861,003	953,003	940,443	12,560
Total Parks & Recreation	<u>861,003</u>	<u>953,003</u>	<u>940,443</u>	<u>12,560</u>
Community Support:	<u>167,025</u>	<u>167,025</u>	<u>181,603</u>	<u>(14,578)</u>
Total Community Support	<u>167,025</u>	<u>167,025</u>	<u>181,603</u>	<u>(14,578)</u>
Economic development	<u>119,751</u>	<u>119,751</u>	<u>113,622</u>	<u>6,129</u>
Total Economic development	<u>119,751</u>	<u>119,751</u>	<u>113,622</u>	<u>6,129</u>
Total expenditures	<u>5,765,886</u>	<u>6,707,886</u>	<u>6,350,189</u>	<u>357,697</u>
Excess of revenues over (under) expenditures	<u>(87,085)</u>	<u>(972,085)</u>	<u>(225,950)</u>	<u>746,135</u>
Other financing sources (uses):				
Transfers in	-	-	10,300	10,300
Transfer out	(69,399)	(577,399)	(212,964)	364,435
Total other financing sources (uses)	<u>(69,399)</u>	<u>(577,399)</u>	<u>(202,664)</u>	<u>374,735</u>
Net change in fund balance	(156,484)	(1,549,484)	(428,614)	1,120,870
Fund balance, beginning of year	6,754,389	6,754,389	6,754,389	-
Fund balance, end of year	<u>\$ 6,597,905</u>	<u>\$ 5,204,905</u>	<u>\$ 6,325,775</u>	<u>\$ 1,120,870</u>

TOWN OF PAGOSA SPRINGS, COLORADO
Tourism Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Lodgers tax	\$ 700,000	\$ 700,000	\$ 883,605	\$ 183,605
Intergovernmental revenue	405,250	405,250	530,686	125,436
Charges for services	41,500	41,500	47,052	5,552
Interest income	40,000	40,000	57,581	17,581
Other revenues	-	-	3,723	3,723
Total revenues	<u>1,186,750</u>	<u>1,186,750</u>	<u>1,522,647</u>	<u>335,897</u>
Expenditures				
Community support	<u>1,192,092</u>	<u>1,192,092</u>	<u>997,038</u>	<u>195,054</u>
Total expenditures	<u>1,192,092</u>	<u>1,192,092</u>	<u>997,038</u>	<u>195,054</u>
Excess of revenue and other sources over (under) expenditures and other uses	<u>(5,342)</u>	<u>(5,342)</u>	<u>525,609</u>	<u>530,951</u>
Other financing sources (uses):				
Transfers in	5,342	5,342	5,342	-
Transfers out	<u>-</u>	<u>-</u>	<u>(12,500)</u>	<u>(12,500)</u>
Total other financing sources (uses):	<u>5,342</u>	<u>5,342</u>	<u>(7,158)</u>	<u>(12,500)</u>
Net change in fund balance	-	-	518,451	518,451
Fund balance, beginning of year	<u>1,124,147</u>	<u>1,124,147</u>	<u>1,124,147</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,124,147</u>	<u>\$ 1,124,147</u>	<u>\$ 1,642,598</u>	<u>\$ 518,451</u>

TOWN OF PAGOSA SPRINGS, COLORADO

SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULES

FOR THE FOLLOWING FUNDS:

Major Capital Project Fund

The **Capital Improvement Fund** accounts for maintenance, acquisition or construction of major capital facilities (other than those belonging to enterprise funds).

Nonmajor Special Revenue Fund

The **Conservation Trust Fund** accounts for the State of Colorado lottery funds to be used for parks and recreation services and capital investment.

Major and Nonmajor Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The budgets for the enterprise funds have been prepared and presented on a modified accrual basis which is an accounting basis other than GAAP for enterprise funds.

The **Sanitation Fund** accounts for the activities related to the Town's sanitation treatment and distribution operations.

The **Geothermal Fund** is used to account for the Town's geothermal services.

TOWN OF PAGOSA SPRINGS, COLORADO
Capital Improvement Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Sales taxes	\$ 4,411,869	\$ 4,411,869	\$ 4,590,777	\$ 178,908
Highway users tax	77,946	77,946	90,110	12,164
Intergovernmental revenue	311,202	311,202	414,620	103,418
Charges for services	49,655	49,655	66,658	17,003
Interest income	120,000	120,000	181,094	61,094
Other income	55,750	55,750	91,020	35,270
Total revenue	5,026,422	5,026,422	5,434,279	407,857
Expenditures				
Public safety	26,892	26,892	61,115	(34,223)
Public works/streets	2,133,396	2,231,596	1,742,635	488,961
Parks and recreation	914,267	914,267	835,371	78,896
Community support	112,991	112,991	91,827	21,164
Debt service				
Principal	297,000	297,000	297,000	-
Interest	-	-	131,285	(131,285)
Capital outlay	1,783,418	1,982,418	2,154,843	(172,425)
Total expenditures	5,267,964	5,565,164	5,314,076	251,088
Excess of revenue and other sources over (under) expenditures and other uses	(241,542)	(538,742)	120,203	658,945
Other financing sources (uses):				
Transfers in	102,948	102,948	122,154	19,206
Total other financing sources (uses):	102,948	102,948	122,154	19,206
Net change in fund balance	(138,594)	(435,794)	242,357	678,151
Fund balance, beginning of year	3,625,458	3,625,458	3,625,458	-
Fund balance, end of year	\$ 3,486,864	\$ 3,189,664	\$ 3,867,815	\$ 678,151

TOWN OF PAGOSA SPRINGS, COLORADO
Nonmajor Conservation Trust Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Intergovernmental revenue	\$ 80,000	\$ 90,300	\$ 90,916	\$ 616
Interest income	-	-	3,721	3,721
Total revenues	80,000	90,300	94,637	4,337
Expenditures				
Capital outlay	42,100	42,100	30,922	11,178
Total expenditures	42,100	42,100	30,922	11,178
Excess of revenue and other sources over (under) expenditures and other uses	37,900	48,200	63,715	15,515
Other financing sources (uses):				
Transfers out	(50,000)	(60,300)	(60,300)	-
Total other financing sources (uses):	(50,000)	(60,300)	(60,300)	-
Net change in fund balance	(12,100)	(12,100)	3,415	15,515
Fund balance, beginning of year	62,132	62,132	62,132	-
Fund balance, end of year	\$ 50,032	\$ 50,032	\$ 65,547	\$ 15,515

TOWN OF PAGOSA SPRINGS, COLORADO
Sanitation Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Operating revenues				
Charges for services	\$ 1,102,139	\$ 1,269,923	\$ 1,275,704	\$ 5,781
Other revenues	6,500	6,500	30,209	23,709
Total operating revenues	1,108,639	1,276,423	1,305,913	29,490
Operating expenses				
Salaries and wages	332,055	332,055	321,795	10,260
Operating system	161,873	216,873	282,047	(65,174)
Administrative	57,503	57,503	44,276	13,227
Professional fees	247,548	437,648	398,474	39,174
Total operating expenses	798,979	1,044,079	1,046,592	(2,513)
Operating income	309,660	232,344	259,321	26,977
Non-operating revenues (expenses)				
Interest income	43,000	43,000	50,649	7,649
Property and specific ownership tax	71,688	71,688	74,716	3,028
Capital outlay	(285,000)	(535,000)	(408,642)	126,358
Debt service	(287,657)	(287,657)	(287,657)	-
Total non-operating revenues (expenses)	(457,969)	(707,969)	(570,934)	137,035
Income before contributions, transfers and capital and related financing activities				
Contributions, transfers and capital and related financing activities				
Connection and tap fees	77,925	106,999	59,662	(47,337)
Grant revenue	9,500	9,500	53,097	43,597
Transfers in	7,968	7,968	7,968	-
Total contributions and transfers	95,393	124,467	120,727	(3,740)
Change in net position-budget basis	<u>\$ (52,916)</u>	<u>\$ (351,158)</u>	(190,886)	<u>\$ 160,272</u>
GAAP Basis Adjustments				
Capital outlay			408,642	
Depreciation			(427,911)	
Debt Principal			232,754	
Change in net position - GAAP basis			22,599	
Net position, beginning of year			8,372,898	
Net position, end of year			<u>\$ 8,395,497</u>	

TOWN OF PAGOSA SPRINGS, COLORADO
Geothermal Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Operating revenues				
Charges for services	\$ 63,197	\$ 63,197	\$ 101,271	\$ 38,074
Total operating revenues	63,197	63,197	101,271	38,074
Operating expenses				
Operating system	39,000	39,000	36,697	2,303
Administrative	2,088	2,088	2,128	(40)
Professional fees	6,950	6,950	8,500	(1,550)
Total operating expenses	48,038	48,038	47,325	713
Operating income (loss)	15,159	15,159	53,946	38,787
Non-operating revenues (expenses)				
Interest income	-	-	6,368	6,368
Total non-operating revenues (expenses)	-	-	6,368	6,368
Income before contributions, transfers and capital and related financing activities	15,159	15,159	60,314	45,155
Contributions, transfers and capital and related financing activities				
Capital outlay	(3,000)	(3,000)	-	3,000
Transfers in	-	140,000	140,000	-
Total contributions and transfers	(3,000)	137,000	140,000	3,000
Change in net position-budget basis	\$ 12,159	\$ 152,159	200,314	\$ 48,155
GAAP Basis Adjustments				
Depreciation			(29,573)	
Change in net position - GAAP basis			170,741	
Net position, beginning of year			350,011	
Net position, end of year			\$ 520,752	

SUPPLEMENTARY INFORMATION
LOCAL HIGHWAY FINANCE REPORT

Section 43-2-132 of the Colorado Revised Statutes requires municipalities receiving Highway User Tax Funds to include a schedule of highway receipts and expenditures with the audit report. The said report is presented on the following two pages.

The public report burden for this information collection is estimated to average 380 hours annually.

Form Approved
OMB No. 2125-0032

LOCAL HIGHWAY FINANCE REPORT		STATE:			
		COLORADO			
		YEAR ENDING (mm/yy): 12/24			
This Information From The Records Of: Town of Pagosa Springs, Colorado		Prepared By: April Hessman, Town Clerk and Finance Director Email: ahessman@pagosasprings.co.gov			
I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE					
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration	
1. Total receipts available					
2. Minus amount used for collection expenses					
3. Minus amount used for nonhighway purposes					
4. Minus amount used for mass transit					
5. Remainder used for highway purposes					
II. RECEIPTS FOR ROAD AND STREET PURPOSES		III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES			
ITEM	AMOUNT	ITEM	AMOUNT		
A. Receipts from local sources:		A. Local highway expenditures:			
1. Local highway-user taxes		1. Capital outlay (from page 2)	945,410		
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	1,143,309		
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:			
c. Total (a.+b.)		a. Traffic control operations			
2. General fund appropriations	0	b. Snow and ice removal			
3. Other local imposts (from page 2)	1,981,864	c. Other	-		
4. Miscellaneous local receipts (from page 2)	89,719	d. Total (a. through c.)	-		
5. Transfers from toll facilities		4. General administration & miscellaneous			
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety			
a. Bonds - Original Issues		6. Total (1 through 5)	2,088,719		
b. Bonds - Refunding Issues		B. Debt service on local obligations:			
c. Notes		1. Bonds:			
d. Total (a. + b. + c.)	0	a. Interest	75,263		
7. Total (1 through 6)	2,071,583	b. Redemption	110,000		
B. Private Contributions		c. Total (a. + b.)	185,263		
C. Receipts from State government (from page 2)	202,399	2. Notes:			
D. Receipts from Federal Government (from page 2)	0	a. Interest			
E. Total receipts (A.7 + B + C + D)	2,273,982	b. Redemption			
		c. Total (a. + b.)	0		
		3. Total (1.c + 2.c)	185,263		
		C. Payments to State for highways			
		D. Payments to toll facilities			
		E. Total disbursements (A.6 + B.3 + C + D)	2,273,982		
IV. LOCAL HIGHWAY DEBT STATUS (Show all entries at par)					
	Opening Debt	Amount Issued	Redemptions	Closing Debt	
A. Bonds (Total)	1,950,000		110,000	1,840,000	
1. Bonds (Refunding Portion)					
B. Notes (Total)	0		0	0	
V. LOCAL ROAD AND STREET FUND BALANCE					
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	0	2,273,982	2,273,982	0	0
Notes and Comments:					

FORM FHWA-536 (Rev. 06/2000)

PREVIOUS EDITIONS OBSOLETE

(Next Page)

LOCAL HIGHWAY FINANCE REPORT		STATE: Colorado	
		YEAR ENDING (mm/yy): 12/24	
II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	1,981,864	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other		g. Other Misc. Receipts	
6. Total (1. through 5.)	1,981,864	h. Other	89,719
c. Total (a. + b.)	1,981,864	i. Total (a. through h.)	89,719
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	90,110	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations		d. Federal Transit Admin	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other	112,289	f. Other Federal	
f. Total (a. through e.)	112,289	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	202,399	3. Total (1. + 2.g)	
		<i>(Carry forward to page 1)</i>	
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs		0	0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation		945,410	945,410
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	945,410	945,410
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	945,410	945,410
			<i>(Carry forward to page 1)</i>
Notes and Comments:			

FORM FHWA-536

STATISTICAL SECTION

This part of the Town of Pagosa Springs's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the town's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the town's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the town's most significant local revenue source, the sales and use tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the town's current levels of outstanding debt and the town's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the town's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the town's financial report relates to the services the town provides and the activities it performs.

Town of Pagosa Springs, Colorado
Net Position by Component
Last Ten Fiscal Years (Unaudited)
(accrual basis of accounting)

									(As restated)	
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Governmental activities										
Net investment in capital assets	\$ 19,779,210	\$ 18,349,859	\$ 21,603,971	\$ 23,620,111	\$ 20,968,024	\$ 25,337,269	\$ 26,837,047	\$ 28,667,092	\$ 31,858,805	\$ 33,153,746
Restricted	1,091,775	1,286,351	1,215,904	1,403,385	4,595,642	3,028,456	4,664,852	2,255,676	2,519,556	3,060,123
Unrestricted	3,528,692	5,773,271	4,332,153	3,146,800	3,715,066	3,788,247	4,601,600	9,254,646	9,068,973	8,895,328
Total governmental activities net position	<u>24,399,677</u>	<u>25,409,481</u>	<u>27,152,028</u>	<u>28,170,296</u>	<u>29,278,732</u>	<u>32,153,972</u>	<u>36,103,499</u>	<u>40,177,414</u>	<u>42,119,892</u>	<u>45,109,197</u>
Business-type activities										
Net investment in capital assets	5,708,327	5,900,639	6,571,228	6,437,689	6,419,700	6,585,478	6,842,512	7,659,718	7,766,165	7,950,077
Restricted	461,863	10,000	-	-	-	-	-	-	-	-
Unrestricted	983,890	1,634,597	1,388,081	1,457,082	1,244,287	953,993	1,106,730	1,049,673	956,744	633,238
Total business-type activities net position	<u>7,154,080</u>	<u>7,545,236</u>	<u>7,959,309</u>	<u>7,894,771</u>	<u>7,663,987</u>	<u>7,539,471</u>	<u>7,949,242</u>	<u>8,709,391</u>	<u>8,722,909</u>	<u>8,916,249</u>
Primary government										
Net investment in capital assets	25,487,537	24,250,498	28,175,199	30,057,800	27,387,724	31,922,747	33,679,559	36,326,810	39,624,970	41,103,823
Restricted	1,553,638	1,296,351	1,215,904	1,403,385	4,595,642	3,028,456	4,664,852	2,255,676	2,519,556	3,060,123
Unrestricted	4,512,582	7,407,868	5,720,234	4,603,882	4,959,353	4,742,240	5,708,330	10,304,319	10,025,717	9,528,566
Total primary government net position	<u>\$ 31,553,757</u>	<u>\$ 32,954,717</u>	<u>\$ 35,111,337</u>	<u>\$ 36,065,067</u>	<u>\$ 36,942,719</u>	<u>\$ 39,693,443</u>	<u>\$ 44,052,741</u>	<u>\$ 48,886,805</u>	<u>\$ 52,170,243</u>	<u>\$ 54,025,446</u>

Town of Pagosa Springs, Colorado
Changes in Net Position
Last Ten Fiscal Years (Unaudited)
(accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	(As restated) <u>2023</u>	<u>2024</u>
Expenses										
Governmental activities:										
General government	\$ 1,330,946	\$ 1,818,282	\$ 1,740,109	\$ 1,731,054	\$ 1,936,560	\$ 2,355,856	\$ 1,964,997	\$ 2,226,494	\$ 2,730,581	\$ 2,021,063
Public safety	763,201	917,369	929,921	933,600	1,043,704	1,103,433	1,189,473	1,300,308	1,552,864	2,137,392
Public works/streets	941,312	1,452,957	1,386,337	1,584,040	2,071,587	2,119,682	2,333,284	2,258,008	2,656,560	3,342,159
Parks and recreation	898,770	766,157	1,287,596	1,342,779	1,444,792	1,210,302	1,350,904	1,704,324	1,682,231	1,893,635
Community support	898,517	1,138,292	866,832	1,079,633	1,172,308	1,921,869	1,144,602	1,230,932	1,685,329	1,503,463
Interest on long-term debt	59,313	43,070	92,526	101,864	143,595	105,067	154,714	153,321	139,988	125,499
Total governmental activities	4,892,059	6,136,127	6,303,321	6,772,970	7,812,546	8,816,209	8,137,974	8,873,387	10,447,553	11,136,833
Business-type activities:										
Sanitation	359,708	659,724	776,641	886,625	1,055,343	1,029,073	912,306	1,258,889	1,435,124	1,529,406
Geothermal	65,353	66,711	54,308	66,990	56,258	115,330	64,916	88,162	70,806	76,898
Total business-type activities	425,061	726,435	830,949	953,615	1,111,601	1,144,403	977,222	1,347,051	1,505,930	1,606,304
Total expenses	\$ 5,317,120	\$ 6,862,562	\$ 7,134,270	\$ 7,726,585	\$ 8,924,147	\$ 9,960,612	\$ 9,115,196	\$ 10,220,438	\$ 11,953,483	\$ 12,743,137
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 238,234	\$ 190,681	\$ 201,588	\$ 235,348	\$ 264,700	\$ 350,573	\$ 498,400	\$ 302,027	\$ 262,181	\$ 326,968
Public safety	67,500	117,339	114,605	116,260	121,497	82,726	213,244	145,665	157,115	221,586
Public works/streets	128,654	89,573	145,847	125,795	149,056	75,709	79,965	165,851	160,536	201,994
Parks and recreation	154,089	155,044	165,687	241,781	231,516	112,233	119,975	205,408	247,792	268,816
Community support	14,164	9,356	12,841	12,901	12,833	53,000	61,200	25,556	29,621	82,672
Operating grants and contributions	400,843	427,428	300,126	273,524	304,728	1,261,011	212,739	238,441	153,610	344,487
Capital grants and contributions	4,033,957	464,427	1,102,564	460,699	590,224	1,470,744	1,090,987	244,816	399,653	171,306
Total governmental activities	5,037,441	1,453,848	2,043,258	1,466,308	1,674,554	3,405,996	2,276,510	1,327,764	1,410,508	1,617,829
Business-type activities:										
Charges for services:										
Sanitation	663,495	673,154	686,183	704,503	746,651	801,704	885,312	953,264	1,040,880	1,305,913
Geothermal	48,027	44,766	43,193	47,361	42,097	41,967	43,427	49,347	61,485	101,271
Capital grants and contributions	958,157	213,767	475,204	93,500	41,650	94,325	213,215	1,018,765	300,325	112,759
Total business-type activities	1,669,679	931,687	1,204,580	845,364	830,398	937,996	1,141,954	2,021,376	1,402,690	1,519,943
Total program revenues	\$ 6,707,120	\$ 2,385,535	\$ 3,247,838	\$ 2,311,672	\$ 2,504,952	\$ 4,343,992	\$ 3,418,464	\$ 3,349,140	\$ 2,813,198	\$ 3,137,772

(continued)

Town of Pagosa Springs, Colorado
Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	(As restated) 2023	2024
Net (expense)/revenue										
Governmental activities	\$ 145,382	\$ (4,682,279)	\$ (4,260,063)	\$ (5,306,662)	\$ (6,137,992)	\$ (5,410,213)	\$ (5,861,464)	\$ (7,545,623)	\$ (9,037,045)	\$ (9,519,004)
Business-type activities	1,244,618	205,252	373,631	(108,251)	(281,203)	(206,407)	164,732	674,325	(103,240)	(86,361)
Total primary government net expense	<u>\$ 1,390,000</u>	<u>\$ (4,477,027)</u>	<u>\$ (3,886,432)</u>	<u>\$ (5,414,913)</u>	<u>\$ (6,419,195)</u>	<u>\$ (5,616,620)</u>	<u>\$ (5,696,732)</u>	<u>\$ (6,871,298)</u>	<u>\$ (9,140,285)</u>	<u>\$ (9,605,365)</u>
General Revenues										
Governmental activities:										
Taxes:										
Property tax	76,221	\$ 80,057	\$ 83,757	\$ 86,107	\$ 86,484	\$ 99,544	\$ 96,490	\$ 109,096	\$ 109,618	\$ 141,097
Sales tax	4,228,046	4,623,015	4,953,511	5,103,807	5,966,149	7,256,486	8,684,370	9,001,178	8,889,943	9,193,595
Other taxes	122,148	116,880	118,358	130,064	135,094	111,381	121,395	126,964	143,385	171,013
Franchise tax	31,623	47,355	28,197	51,225	20,014	27,608	27,900	23,811	25,872	27,037
Lodgers tax	659,234	730,533	765,121	862,319	965,800	787,339	1,015,412	1,466,746	1,302,512	1,414,290
Unrestricted investment earnings	13,830	40,044	55,520	32,806	43,238	29,845	53,279	141,256	434,443	546,515
Gain on sale of assets	-	18,859	-	-	-	-	-	-	-	-
Other revenues	29,490	35,340	56,474	58,602	32,649	-	-	47,907	55,265	64,426
Transfers	-	-	-	-	(3,000)	(26,750)	(187,855)	(12,125)	-	-
Total governmental activities	5,160,592	5,692,083	6,060,938	6,324,930	7,246,428	8,285,453	9,810,991	10,904,833	10,961,038	11,557,973
Business-type activities:										
Taxes										
Property tax	95,881	62,359	37,823	41,598	45,772	53,275	56,335	59,480	60,362	74,716
Unrestricted investment earnings	3,004	2,594	2,619	2,115	1,647	1,866	1,149	14,219	56,396	57,017
Transfers	-	-	-	-	3,000	26,750	187,855	12,125	-	-
Total business-type activities	98,885	64,953	40,442	43,713	50,419	81,891	245,339	85,824	116,758	131,733
Total primary government	<u>\$ 5,259,477</u>	<u>\$ 5,757,036</u>	<u>\$ 6,101,380</u>	<u>\$ 6,368,643</u>	<u>\$ 7,296,847</u>	<u>\$ 8,367,344</u>	<u>\$ 10,056,330</u>	<u>\$ 10,990,657</u>	<u>\$ 11,077,796</u>	<u>\$ 11,689,706</u>
Change in Net Position										
Governmental activities	\$ 5,305,974	\$ 1,009,804	\$ 1,800,875	\$ 1,018,268	\$ 1,108,436	\$ 2,875,240	\$ 3,949,527	\$ 3,359,210	\$ 1,923,993	\$ 2,038,969
Business-type activities	1,343,503	270,205	414,073	(64,538)	(230,784)	(124,516)	410,071	760,149	13,518	45,372
Total primary government	<u>\$ 6,649,477</u>	<u>\$ 1,280,009</u>	<u>\$ 2,214,948</u>	<u>\$ 953,730</u>	<u>\$ 877,652</u>	<u>\$ 2,750,724</u>	<u>\$ 4,359,598</u>	<u>\$ 4,119,359</u>	<u>\$ 1,937,511</u>	<u>\$ 2,084,341</u>

Town of Pagosa Springs, Colorado
Fund Balances of Governmental Funds
Last Ten Fiscal Years (Unaudited)
(modified accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General fund										
Nonspendable	\$ -	\$ -	\$ 11,408	\$ 9,457	\$ 4,573	\$ -	\$ 131,534	\$ -	\$ 1,525	\$ 756
Restricted	707,653	862,593	801,765	842,868	844,284	310,632	348,891	711,392	1,333,277	1,355,473
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	107,365	107,365	107,365	107,365	107,365	1,374,808	299,516	107,365	107,365	107,365
Unassigned	1,776,805	1,814,176	2,005,495	1,591,031	2,009,272	1,938,390	4,258,262	5,363,024	5,312,222	4,800,181
Total general fund	<u>\$ 2,591,823</u>	<u>\$ 2,784,134</u>	<u>\$ 2,926,033</u>	<u>\$ 2,550,721</u>	<u>\$ 2,965,494</u>	<u>\$ 3,623,830</u>	<u>\$ 5,038,203</u>	<u>\$ 6,181,781</u>	<u>\$ 6,754,389</u>	<u>\$ 6,263,775</u>
All other governmental funds										
Nonspendable:										
Prepays	\$ -	\$ -	\$ 2,292	\$ -	\$ 14,301	\$ -	\$ -	\$ -	\$ -	\$ 3,495
Restricted:										
Emergency reserve	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,015,962	1,718,931	2,549,568	-	-	-
Parks and recreation	88,684	64,174	43,375	32,642	68,345	48,524	59,741	60,419	62,132	65,547
Tourism	295,438	359,584	370,764	527,875	667,069	922,685	1,598,910	1,483,865	1,124,147	1,639,103
Other purposes	-	-	-	-	-	-	-	-	-	-
Committed for:	-	-	-	-	-	-	-	-	-	-
Assigned for:										
Health funds	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,697,047	3,905,518	2,267,051	1,434,926	1,583,630	-	-	3,733,055	3,625,458	3,867,815
	<u>\$ 2,081,169</u>	<u>\$ 4,329,276</u>	<u>\$ 2,683,482</u>	<u>\$ 1,995,443</u>	<u>\$ 5,349,307</u>	<u>\$ 2,690,140</u>	<u>\$ 4,208,219</u>	<u>\$ 5,277,339</u>	<u>\$ 4,811,737</u>	<u>\$ 5,575,960</u>

Town of Pagosa Springs, Colorado
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (Unaudited)
(modified accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Revenues										
Taxes	\$ 5,117,272	\$ 5,461,712	\$ 5,796,913	\$ 6,032,968	\$ 6,906,843	\$ 8,282,358	\$ 9,945,567	\$ 10,200,193	\$ 9,980,003	\$ 10,416,345
Licenses and permits	131,766	112,513	147,880	145,962	227,833	178,316	262,650	265,147	257,981	243,509
Intergovernmental	415,345	815,237	825,552	822,066	1,026,405	2,784,867	1,340,472	871,884	956,905	1,064,536
Fines and forfeitures	42,766	95,717	81,190	84,064	90,630	82,726	88,201	119,615	123,888	186,152
Charges for services	326,291	241,028	302,666	370,212	333,139	213,755	346,524	311,833	285,386	388,313
Interest revenue	13,830	106,351	55,520	32,806	43,238	29,845	53,279	141,256	434,443	546,515
Contributions and donations	274,131	86,985	88,231	49,122	44,941	-	-	156,108	67,604	66,843
Other revenues	60,608	127,261	171,142	195,210	222,670	138,244	214,209	211,207	265,336	263,589
Total Revenues	6,382,009	7,046,804	7,469,094	7,732,410	8,895,699	11,710,111	12,250,902	12,277,243	12,371,546	13,175,802
Expenditures										
Current:										
General government	1,274,796	1,618,497	1,684,210	1,646,731	1,768,481	2,259,939	1,871,284	2,726,837	3,080,812	3,147,589
Public safety	748,572	882,648	880,193	947,965	1,004,179	1,060,486	1,152,921	1,319,525	1,512,563	2,028,047
Public works/streets	1,028,395	703,341	767,232	785,698	1,254,015	1,257,358	1,646,581	1,326,065	1,381,928	1,742,635
Parks and recreation	813,689	810,214	875,288	891,465	1,071,948	870,577	1,037,317	1,258,048	1,416,936	1,775,814
Community support	890,296	1,101,602	860,609	1,060,552	1,163,180	1,914,125	1,136,858	1,222,366	1,677,045	1,270,468
Capital outlay	959,725	1,698,573	3,696,668	3,270,667	1,500,465	5,722,004	1,757,080	1,583,189	2,762,508	2,185,765
Debt service										
Principal retirement	443,565	726,136	147,437	446,871	393,919	482,128	366,844	457,000	287,000	297,000
Interest on long-term debt	42,547	41,961	91,293	104,640	137,154	117,557	161,710	159,411	145,748	131,285
Issuance costs	-	108,600	-	-	56,478	-	-	-	-	-
Total expenditures	6,201,585	7,691,572	9,002,930	9,154,589	8,349,819	13,684,174	9,130,595	10,052,441	12,264,540	12,578,603
Revenues over (under) expenditures	180,424	(644,768)	(1,533,836)	(1,422,179)	545,880	(1,974,063)	3,120,307	2,224,802	107,006	597,199
Other financing sources (uses)										
Transfers in	-	-	388,455	675,909	24,000	223,400	127,431	830,318	580,000	137,796
Transfers out	-	-	(388,455)	(675,909)	(27,000)	(250,150)	(315,286)	(842,443)	(580,000)	(285,764)
Impact fees	82,224	80,268	88,269	58,828	28,283	-	-	21	-	-
Leases issued	-	165,848	-	300,000	152,456	-	-	-	-	-
Lease revenue bonds issued	-	2,660,000	-	-	3,045,000	-	-	-	-	-
Bond premium	-	98,934	-	-	-	-	-	-	-	-
Sale of assets	-	80,136	-	-	-	-	-	-	-	-
Total other finance sources (uses)	82,224	3,085,186	88,269	358,828	3,222,739	(26,750)	(187,855)	(12,104)	-	(147,968)
Net change in fund balances	\$ 262,648	\$ 2,440,418	\$ (1,445,567)	\$ (1,063,351)	\$ 3,768,619	\$ (2,000,813)	\$ 2,932,452	\$ 2,212,698	\$ 107,006	\$ 449,231
Debt service as a percentage of noncapital expenditures	10.61%	12.93%	4.29%	8.72%	7.52%	7.53%	7.39%	7.76%	4.73%	4.44%

Town of Pagosa Springs, Colorado
General Governmental Tax Revenues by Source
Last Ten Fiscal Years (Unaudited)

<u>Fiscal Year</u>	<u>Property & SOT</u>	<u>Town Portion of County Sales Tax*</u>	<u>Franchise & Business Fees</u>	<u>Lodgers Tax</u>	<u>Other Taxes</u>	<u>Total</u>
2015	\$ 90,615	\$ 4,159,414	\$ 163,389	\$ 533,595	\$ 104,442	\$ 5,051,455
2016	\$ 95,331	\$ 4,535,898	\$ 159,869	\$ 594,406	\$ 95,016	\$ 5,480,520
2017	\$ 100,481	\$ 4,953,512	\$ 176,077	\$ 613,089	\$ 97,157	\$ 5,940,316
2018	\$ 103,446	\$ 5,103,806	\$ 197,187	\$ 624,892	\$ 111,554	\$ 6,140,885
2019	\$ 103,222	\$ 5,966,148	\$ 257,443	\$ 699,103	\$ 116,202	\$ 7,142,118
2020	\$ 117,432	\$ 7,256,486	\$ 197,807	\$ 781,749	\$ 91,807	\$ 8,445,281
2021	\$ 116,018	\$ 8,684,370	\$ 280,565	\$ 1,007,711	\$ 122,948	\$ 10,211,612
2022	\$ 126,996	\$ 9,001,178	\$ 301,400	\$ 939,144	\$ 99,108	\$ 10,467,826
2023	\$ 128,737	\$ 8,941,769	\$ 276,359	\$ 822,298	\$ 103,361	\$ 10,272,524
2024	\$ 159,909	\$ 9,139,494	\$ 250,428	\$ 883,605	\$ 127,702	\$ 10,561,138

Notes:

* Town & County split the 4% county sales tax revenues

Town of Pagosa Springs, Colorado
Lodgers Tax Revenue by Category
Last Nine Fiscal Years (Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Hotel/Motel & Cabin/Campground	\$ 448,133	\$ 484,980	\$ 491,215	\$ 525,712	\$ 563,018	\$ 576,517	\$ 655,777	\$ 614,927	\$ 556,698	\$ 629,471
Vacation Rental & Property Management	\$ 88,643	\$ 108,314	\$ 120,431	\$ 130,513	\$ 122,718	\$ 217,165	\$ 349,575	\$ 319,837	\$ 250,362	\$ 255,741
Total Tax	\$ 536,776	\$ 593,294	\$ 611,646	\$ 656,225	\$ 685,736	\$ 793,682	\$ 1,005,352	\$ 934,764	\$ 807,060	\$ 885,212

Note:

A collection agreement was signed with Airbnb in 2017 and VRBO in 2020 removing a large portion of Property Management payments

* Information not available

Town of Pagosa Springs, Colorado
Lodgers Tax Rates
Last Ten Fiscal Years (Unaudited)

<u>Fiscal Year</u>	<u>Tax Rate</u>
2015	4.9%
2016	4.9%
2017	4.9%
2018	4.9%
2019	4.9%
2020	4.9%
2021	4.9%
2022	4.9%
2023	4.9%
2024	4.9%

Town of Pagosa Springs, Colorado
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years (Unaudited)

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Fiscal Year	Governmental Activities			Business-Type Activities		Total Outstanding Debt	Percentage of Personal Income (2)	Population (3)	Per Capita
	Certificates of Participation (1)	General Obligation Debt	Leases	Leases	Notes Payable				
2015	\$ -	\$ -	\$ 878,612	\$ -	\$ 4,877,010	\$ 5,755,622	1.64%	1,729	\$ 3,329
2016	2,758,934	-	318,324	-	4,708,185	7,785,443	2.20%	1,966	3,960
2017	2,654,223	-	275,598	-	4,500,799	7,430,620	2.01%	1,927	3,856
2018	2,549,512	-	231,435	-	4,289,988	7,070,935	1.77%	2,064	3,426
2019	5,269,801	-	309,972	272,572	4,075,687	9,928,032	2.37%	2,057	4,826
2020	4,998,090	-	94,844	208,173	3,857,830	9,158,937	2.04%	1,571	5,830
2021	4,721,379	-	-	-	3,636,352	8,357,731	1.83%	1,548	5,399
2022	4,259,668	-	-	-	3,411,185	7,670,853	1.45%	1,643	4,669
2023	3,967,957	-	-	-	3,182,259	7,150,216	1.35% (4)	1,643 (4)	4,352
2024	3,666,246	-	-	-	2,949,505	6,615,751	1.25% (4)	1,643 (4)	4,027

Note: Details regarding the town's outstanding debt can be found in the notes to the financial statements

- (1) Presented net of original issuance discounts and premiums
- (2) Personal income is disclosed on Demographic and Economic Statistics table
- (3) U.S. Census Bureau
- (4) Population and personal income for 2023 or 2024 was not available, used 2022 year's reported income and population and FY 25 Budget.

Town of Pagosa Springs, Colorado
Direct and Overlapping Governmental Activities Debt
As of December 31, 2024
(Unaudited)

	Net Debt Outstanding	Estimated Percentatge Applicable (1)	Amount Applicable to Pagosa Springs
Governmental Unit:			
Archuleta County	\$ 13,788,956	12.16%	\$ 1,676,737
Subtotal, overlapping debt			1,676,737
Town direct debt			3,666,246
Total direct and overlapping debt			\$ 5,342,983

(1) Allocated based on population as of 2022 per U.S. Census Bureau

Sources: Outstanding debt from the financial statements of the County.

Note: Overlapping governments are those below the state level that coincide, at least in part, with geographic boundaries of the town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the Town of Pagosa Springs. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

Town of Pagosa Springs, Colorado
Legal Debt Margin Information
Last Ten Fiscal Years (Unaudited)

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	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Legal Debt Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Applicable to Limitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt applicable to the limit as a percentage of the limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Note: The Town does not have a legal debt limit

Town of Pagosa Springs, Colorado
Demographic and Economic Statistics
Last Ten Fiscal Years (Unaudited)

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<u>Fiscal Year</u>	<u>Town</u> <u>Population¹</u>	<u>County</u> <u>Population¹</u>	<u>Personal Income²</u>	<u>Per Capita Personal</u> <u>Income²</u>	<u>Unemployment Rate³</u>	<u>Median Age⁴</u>	<u>K-12 Enrollment⁵</u>
2013	1,822	12,109	360,763,437	29,793	8.6%	36.9	1,908
2014	1,835	12,132	345,834,792	28,506	6.0%	36.1	1,657
2015	1,729	12,174	351,633,816	28,884	3.9%	33.5	1,665
2016	1,966	12,355	353,958,395	28,649	3.1%	37.4	1,523
2017	1,927	12,592	369,499,648	29,344	2.8%	41.5	1,551
2018	2,064	12,908	400,599,780	31,035	3.2%	39.6	1,606
2019	2,057	13,253	419,179,137	31,629	3.0%	34.3	1,687
2020	1,571	13,588	448,336,060	32,995	7.0%	36.4	1,660
2021	1,548	13,267	456,305,198	34,394	5.3%	34.1	1,667
2022	1,643	13,509	528,944,895	39,155	3.2%	34.2	1,624

¹ U.S. Census Bureau

² U.S. Census Bureau - American Community Survey Selected Economic Characteristic for Archuleta County

³ U.S. Bureau of Labor Statistics - Database for local area unemployment for Archuleta County

⁴ U.S. Census Bureau - American Community Survey - Age and Sex for Pagosa Springs town

⁵ U.S. Census Bureau - American Community Survey - School Enrollment for Archuleta County

Town of Pagosa Springs, Colorado
Principal Employers
Current Year and Nine Years Ago (Unaudited)

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Employer	Type of Business	2023 ¹			2014 ¹		
		Number of	Percentage of	Rank	Number of	Percentage of	Rank
		Employees	Total County Employment		Employees	Total County Employment	
Pagosa Springs Medical Center	Health	300	4.16%	1	148	2.49%	3
Wolf Creek Ski Area	Recreation	250	3.47%	2	N/A	-	
Walmart	Retailer	210	2.91%	3	N/A	-	
Archuleta School District 50 JT	Government-Education	210	2.91%	4	216	3.63%	1
City Market	Retailer	178	2.47%	5	115	1.93%	4
Archuleta County	Government	175	2.43%	6	155	2.61%	2
Visiting Angels of the Southwest	Health	134	1.86%	7	75	1.26%	7
Pine Ridge Extended Care Center LLC	Health	71	0.98%	8	62	1.04%	8
Wyndam Pagosa	Recreation	70	0.97%	9	82	1.38%	6
Springs Resort LTD	Recreation	50	0.69%	10	82	1.38%	5
Parelli Natural Horsemanship	Retailer	N/A	-		59	0.99%	9
Mastercare Inc	Service	N/A	-		50	0.84%	10
Total		1,648	22.86%		1,044	17.55%	
Total Employment for Archuleta County		7,209	100%		5,950	100%	

¹Region 9 Economic Development District of SW Colorado

Notes:

* Employer data is not available at the municipal level, so data presented is for Archuleta County

Town of Pagosa Springs, Colorado
Full-time Regular Town Government Employees by Function/Program
Last Ten Fiscal Years (Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Function/Program										
Administration	4	3.91	3.33	4.08	4	3.58	3.92	4.83	5.92	6
Community Development	3.67	5.75	5.5	5.42	5	5.83	5.08	5.25	6.08	5.92
Municipal Courts	2.08	3	3	2.17	2	2	2	2.17	2.5	3
Parks and Recreation	6.42	7	7	6.91	7.75	8	7.92	8.33	9.5	11.75
Public Safety	6.82	8	7.83	8.83	8.92	9.66	8.83	8.5	9.34	11.74
Public Works	7	7.67	7.83	6.58	7.92	8	8.24	8.66	8.76	10.09
Sewer Utility	1	1	1	1	1.25	1.75	1.5	2.16	2.42	2.92
Tourism/Visitor Center	2	2	2	2.75	3	3	2.67	3.42	3.83	4
Total	32.99	38.33	37.49	37.74	39.84	41.82	40.16	43.32	48.35	55.42

Source:

Town Administrative Services Division

Notes:

- * Represents full time, benefited positions for each year presented
- * In 2015 the Town Tourism Department took over the operation of the Visitor Center
- * In 2022 Building and Planning staff were merged into the Community Development Department

Town of Pagosa Springs, Colorado
Operating Indicators by Function/Program
Last Ten Fiscal Years (Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Government										
Building permits issued	59	63	77	83	106	79	87	101	79	49
Commercial	21	27	41	47	63	39	34	48	40	14
Residential	38	36	36	36	43	40	53	53	39	35
Value of Buildings	9,742,766	16,818,435	8,835,971	10,347,876	13,301,173	27,419,154	16,333,056	13,822,049	55,459,761	23,489,584
Commercial	No Data	No Data	1,852,278	6,736,543	6,651,138	20,660,893	8,025,952	5,166,189	48,605,364	16,474,510
Residential	No Data	No Data	6,983,693	3,611,333	6,650,035	6,758,261	8,307,104	8,655,860	6,854,397	7,015,074
Building construction inspections	No Data	No Data	277	454	210	214	297	338	261	114
Public Safety										
Total number of police incidents	4,289	4,814	4,949	5,067	5,333	7,224	7,090	8,354	8,688	7,842
Incident reports not including traffic acc	592	600	730	580	641	673	673	867	850	930
Public Works										
Street miles swept	938	938	938	938	938	938	938	938	938	938
Signs replaced/installed	1	5	0	10	58	628	2	0	0	3
Parks and Recreation										
Program participation revenues	\$ 38,000	\$ 46,000	\$ 48,000	\$ 46,000	\$ 48,000	\$ 13,000	\$ 38,000	\$ 35,000	\$ 32,520	\$ 36,690
Total number of recreation participants	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	839	857
Park rental permits issued	37	36	36	48	51	10	36	50	50	70
Visitor Center										
Lodgers Tax Collected	\$ 536,772	\$ 593,287	\$ 611,642	\$ 656,625	\$ 693,828	\$ 796,344	\$ 1,005,452	\$ 937,209	\$ 799,503	\$ 885,212
Number of Visitor Center visitors	80,980	85,971	81,811	84,958	85,394	36,000	41,800	35,400	34,500	No Data
Social Media Followers	N/A	17,712	21,158	29,535	35,171	43,701	54,515	56,406	59,456	65,245
Sewer Utility										
Gallons of wastewater treated (MG)*	98,787	30,424	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average daily use (MG)	N/A	515,715	624,715	545,246	705,921	495,663	547,687	597,401	829,666	427,701

Sewer Utility Source:
Town Sanitation District Monthly Reports

Notes:

* 7.4-mile pipeline completed in May 2016 - treatment plant decommissioned

Town of Pagosa Springs, Colorado
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years (Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Public Safety										
Number of police vehicles	8	8	9	10	10	10	10	10	12	13
Public Works										
Miles of streets	22.53	22.53	22.53	22.85	22.52	22.7	22.7	22.7	22.7	25.57
Parks and Recreation										
Parkland-developed acres	1.1	2.6	3.6	4.3	5.15	5.1	5.1	5.1	7.1	33.97
Parkland-undeveloped acres	39.45	37.95	36.45	35.25	34.2	34.2	34.15	34.15	32.15	36.35
Open space-acres	110	110	110	110	110	110	110	110	110	154.18
Number of parks	7	7	7	7	7	7	8	8	8	8
Number of playgrounds	3	4	5	7	7	7	7	7	7	6
Utility										
Miles of sewer lines	35.98	43.38	43.38	43.38	43.38	43.38	43.38	43.38	43.38	25.1
Miles of geothermal lines	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Economic Development										
Potential workforce housing acres	0	0	0	0	0	1.53	2.38	2.38	2.38	3.62

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS



**Independent Auditors' Report on Internal Control
over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Honorable Mayor and Council
Town of Pagosa Springs, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Pagosa Springs, Colorado, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town of Pagosa Springs, Colorado's basic financial statements and have issued our report thereon dated June 19, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Pagosa Springs, Colorado's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Pagosa Springs, Colorado's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Pagosa Springs, Colorado's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HintonBurdick, PLLC

St. George, Utah
June 19, 2025



AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: April Hessman, Town Clerk

PROJECT: Lions Pride Ice Cream Trike Permit to Use Town-owned spaces

ACTION: Town Council Discussion and Action

PURPOSE/BACKGROUND:

Neil Tillapaugh is requesting approval to use his solar-powered E-Trike to vend ice cream, drinks, and snacks on Town-owned property. He proposes operating primarily at Yamaguchi Park and Mary Fisher Park, as well as at other parks, private properties, and open spaces where he would not obstruct traffic or interfere with park operations. The E-Trike is compact (approximately 9 feet long by 3 feet wide) and promotes renewable energy use by keeping ice cream cold using a solar panel system. Mr. Tillapaugh has previously operated at events around town and received positive feedback from the community.

He plans to vend on weekends and busy weekdays between 10 AM and 7 PM from as early as April through October, and will ensure his operations do not conflict with scheduled events or projects. Access to Town restrooms and water is available at his primary vending locations.

Comments have been received from Public Works, Planning, Police, Parks and Recreation, and Administration. All questions and concerns have been reviewed and addressed.

Pursuant to the Town's Home Rule Charter **Section 10.11 Revocable Permits or Licenses**: *"Except as otherwise provided in this Charter, the Town may grant a permit or license at any time for the temporary use or occupation of any street, alley, other public way, or Town-owned place. Any such permit or license shall be revocable by the Town at any time and without cause, whether or not such right to revoke is expressly reserved in the permit or license".*

Town Council is being asked to consider the Lions Pride Business use of Town-owned places as identified in the provided site plans.

If approved by Town Council:

1. Lions Pride will provide certificate of insurance with the Town listed as additionally insured.
2. Lions Pride will be required to seek property owner permission for any use of private property.
3. Lions Pride will enter into a Revocable Permit for the use of Town-owned spaces as indicated in their provided site plans, with Business License issued with a 1 year term, or as directed by Town Council.

ATTACHMENTS:

[Description](#)

[Site Plan](#)

[Trike](#)

RECOMMENDATIONS:

1. Move to approve the Lions Pride Ice Cream Trike to operate on Town property until the end of their business license term.
2. Move to approve the Lions Pride Ice Cream Trike to operate on Town property until the end of their business license term with the following conditions of approval ...
3. Provide direction to staff.

Written Description of OCE Use

If approved for the OCE I would use it to Vend Premium Ice Cream, Drinks, And Snacks at Yamaguchi Park, Mary Fisher Park, Private Properties, and possibly other parks or open spaces (clear from anywhere blocking traffic or inconvenient for Park attendees) with my solar powered E-Trike! My Trike is roughly 9' long and 3' wide so making way for traffic and pedestrians is not an issue. As many have seen at events in and around town, everyone loves my trike and my premium ice cream! I also bring attention to renewable energy, engaging with people who are amazed by how cold my ice cream is on a hot day via solar panel.

The locations I would vend at (Yamaguchi, Mary Fisher) will have access to bathrooms and water. I would operate on most weekends and busy weekdays from (not limited to) 10am-7pm and long and it does not interfere with any events or projects. Vending as early as April and as late as October.

Please feel free to reach me concerning any questions about the use of my OCE, Thanks!

Neil Tillapaugh

Site Plan Key

 ----- Posssible Vending Location

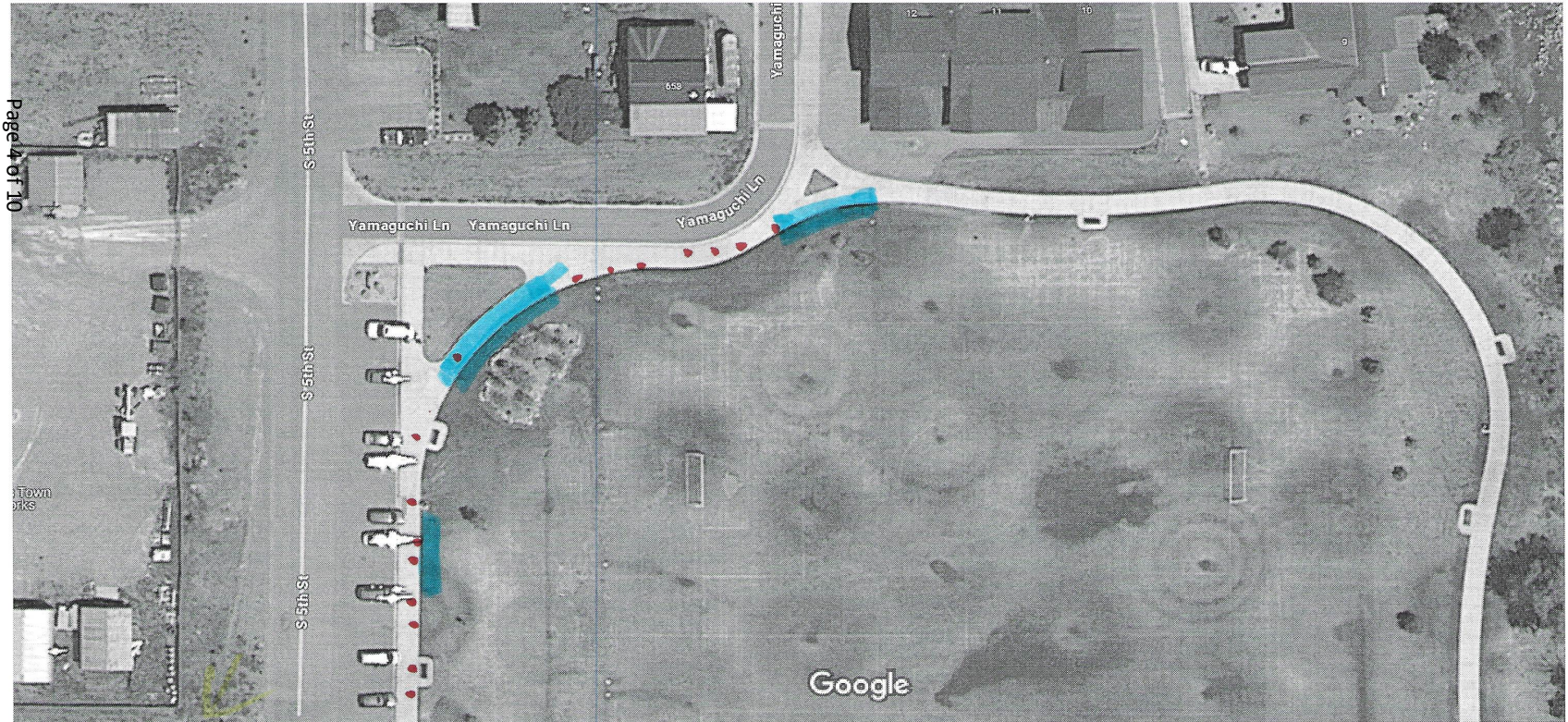
 ----- Unloading Area

 ----- Route on bike to Vending Location

Please communicate the best locations to me and I will stay within those parameters. Loading and unloading will only be done in safe areas and trike can safely ride to vending location.

*Can vend and Ride on grass if desired.
Loading & unloading takes about 5 minutes*

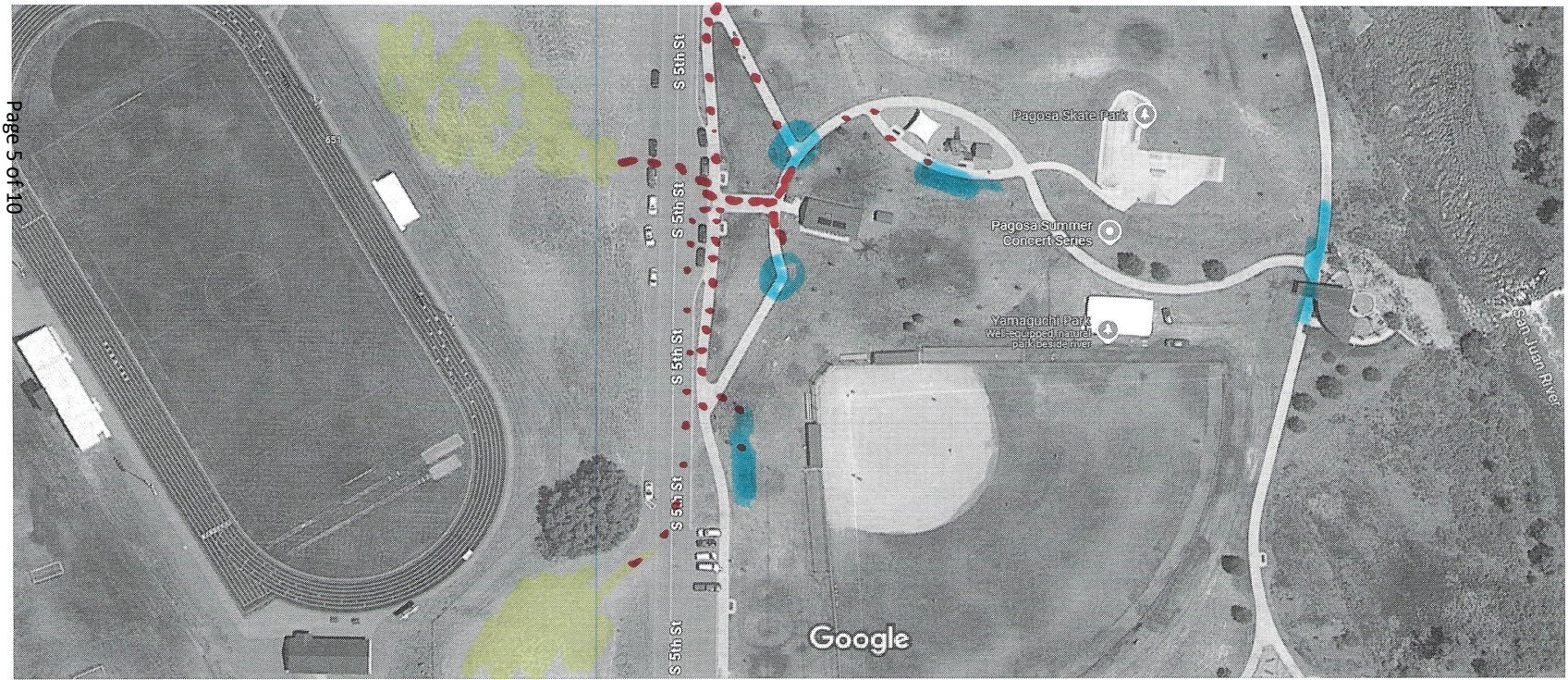
Google Maps



Imagery ©2025 Maxar Technologies, Map data ©2025 Google 20 ft

1 of 2
Yamaguchi

Google Maps



Imagery ©2025 Maxar Technologies, USDA/FPAC/GEO, Map data ©2025 Google 50 ft

2 of 2 Yamaguchi

* Restroom

Google Maps



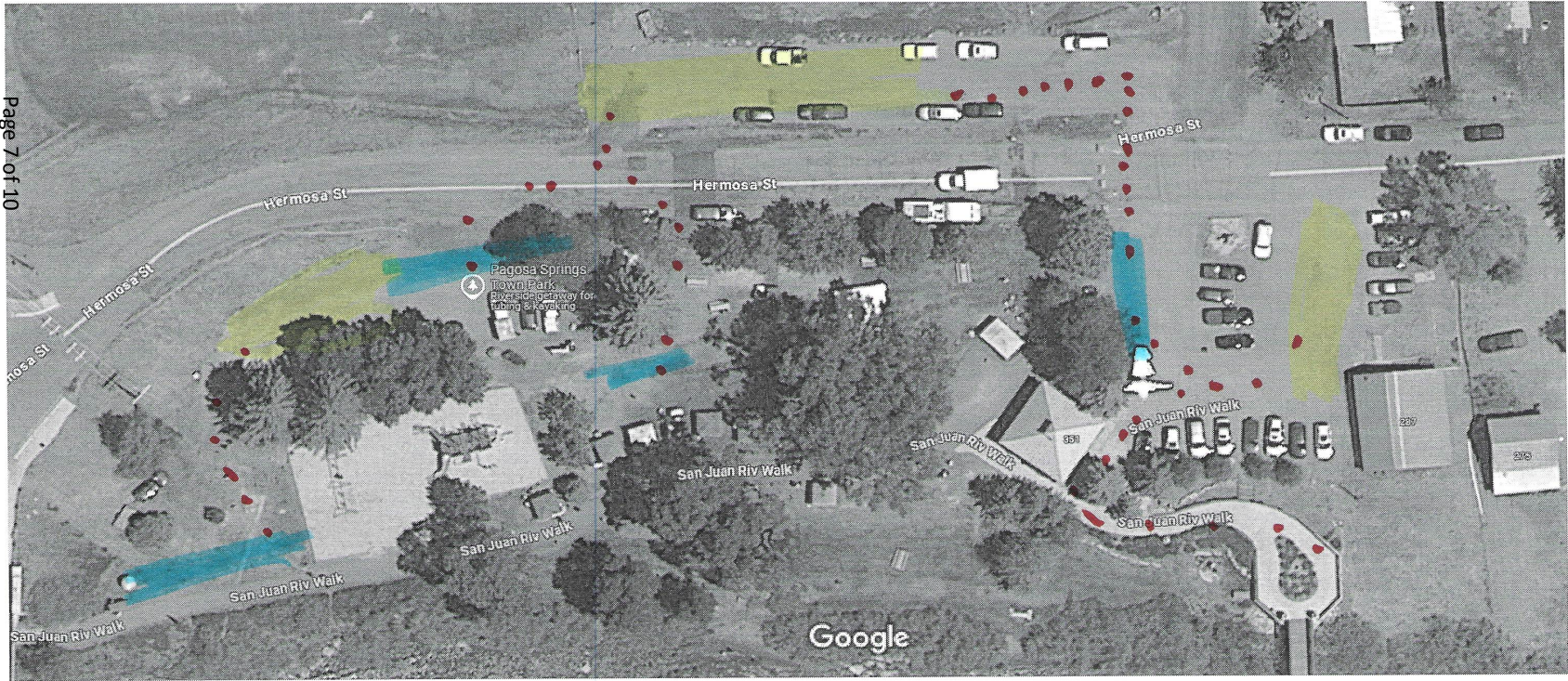
Imagery ©2025 Maxar Technologies, Map data ©2025 Google 20 ft

Mary
Fisher

https://www.google.com/maps/@37.2665761,-107.0083448,86m/data=!3m1!1e3?entry=ttu&g_ep=EgoyMDI1MDYxMS4wLWlKXMDSoASAFQAw%3D%3D

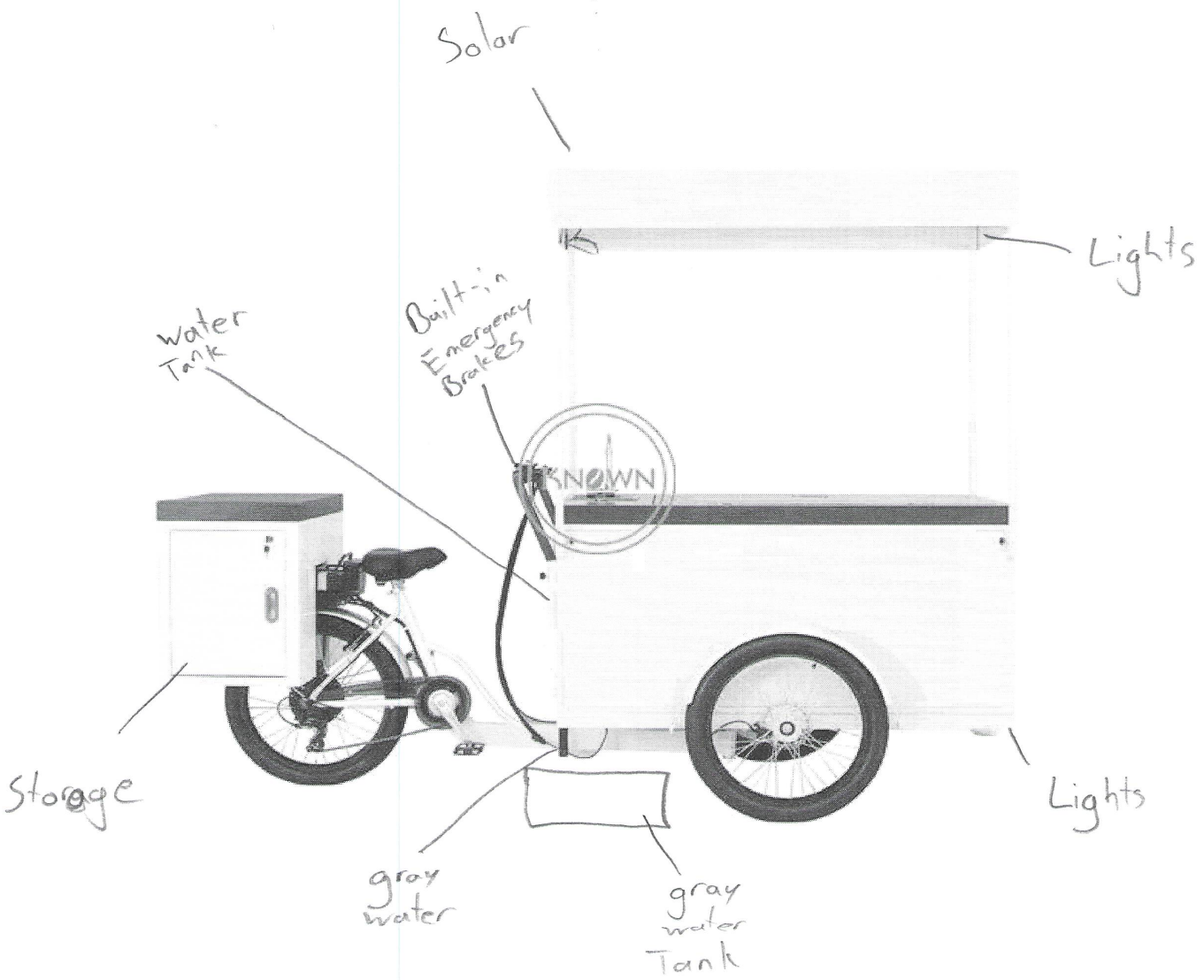
1/1

Google Maps



Imagery ©2025 Maxar Technologies, Map data ©2025 Google 20 ft

~~May~~
Pirate Park









AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: April Hessman, Town Clerk

PROJECT: Pagosa Zip Trips Permit to Use Town-owned spaces

ACTION: Town Council Discussion and Action

PURPOSE/BACKGROUND:

Pagosa Zip Trips is requesting approval to operate pedal cabs with electric assist in the downtown area from April through October. The service is intended to offer a convenient and environmentally friendly transportation option for both residents and visitors. The business plans to provide scheduled rides, guided tours, and employee shuttles to key destinations throughout town.

The proposed routes focus on using local streets and alleyways with limited crossings of US 160. Access to the Riverwalk will be restricted and managed based on pedestrian activity and surrounding conditions. The applicant has coordinated directly with CDOT and received approval for safe highway crossings and limited use of the highway where necessary, which will be especially helpful during the upcoming CDOT construction along US 160.

Vehicles will be equipped with standard safety features such as seat belts and lighting, and all drivers will be trained under a formal operations and safety plan. The applicant has submitted all required documentation, including insurance, site plans, and route maps.

Staff has reviewed the application, and comments from Public Works, Planning, Police, Parks and Recreation, and Administration have been received. All questions and concerns have been addressed.

Pursuant to the Town's Home Rule Charter Section 10.11 Revocable Permits or Licenses: *"Except as otherwise provided in this Charter, the Town may grant a permit or license at any time for the temporary use or occupation of any street, alley, other public way, or Town-owned place. Any such permit or license shall be revocable by the Town at any time and without cause, whether or not such right to revoke is expressly reserved in the permit or license".*

Town Council is being asked to consider the Pagosa Zip Trips Business use of Town-owned places as identified in the provided site plans.

If approved by Town Council:

1. Pagosa Zip Trips will provide certificate of insurance with the Town listed as additionally insured.
2. Pagosa Zip Trips will be required to seek property owner permission for any use of private property.
3. Pagosa Zip Trips will enter into a Revocable Permit for the use of Town-owned spaces as indicated in their provided site plans, with Business License issued with a 1 year term, or as directed by Town Council.
4. Pagosa Zip Trips shall adhere to all traffic laws.

ATTACHMENTS:

[Pagosa Zip Trips-Pedi-Cab App](#)

RECOMMENDATIONS:

1. Move to approve the Pagosa Zip Trips to operate on Town property until the end of their business license term
2. Move to approve the Pagosa Zip Trips to operate on Town property until the end of their business license term with the following conditions of approval ...

3. Provide direction to staff

2025

Operating Plan



Jason Cox; Paul M. (Mike) Candelaria
Pagosa Zip Trips
7/2/2025

Pagosa Zip Trips –Operating Plan

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Pagosa Zip Trips: Operating Plan 2025

Executive Summary

Pagosa Zip Trips plans to introduce an eco-friendly last-mile transportation solution to Pagosa Springs, Colorado, in the summer of 2025: pedal cabs with electric assist¹. A pedal cab is a multi-wheeled, hooded, or unhooded vehicle, propelled by human power and sometimes electric motor assistance. A pedal cab is used to transport passengers for a fee on the public streets.

These vehicles will help alleviate traffic congestion, particularly during the 2025-26 US 160 construction project, provide safe and reliable employee transportation for businesses in the downtown affected corridor, and enhance accessibility to downtown businesses and attractions. Operating seasonally, the pedal cabs will offer tours and pre-scheduled transport, following designated routes and adhering to safety regulations. Pagosa Springs will adopt regulatory models from other Colorado cities to ensure responsible operation and a safe, enjoyable experience for residents and visitors.

Promising Transportation Option in Downtown Pagosa Springs

Pagosa Springs, Colorado, will soon feature a novel transportation mode: pedal cabs. These vehicles are equipped with Class 1 or 2 electric assist motors, offering pedal and, in some cases, throttle assistance, with a maximum speed of 19 mph. The vehicles will use a 750W motor that governs to a maximum 19-mph top speed. This initiative aims to provide an eco-friendly way to navigate the downtown core while moving employees and patrons among outlying parking lots and downtown businesses.

Pedal cabs help ease traffic congestion and improve accessibility by transporting people to and from satellite parking areas and within the downtown core, utilizing side streets, alleyways, and very short portions of the San Juan Riverwalk and US Highway 160 over the San Juan River. This pedal cab service will be invaluable during the 2025-26 CDOT US 160 construction project, offering an alternative for accessing downtown businesses.

Using the construction period in 2025-26 as a business catalyst, Pagosa Zip Trips will continue to provide convenient eco-friendly transportation around the downtown core and possibly beyond. The construction period will allow the business to explore opportunities and perfect operations to optimize offerings once construction finishes. Using pedal cab services as an effective long-term alternative to traditional downtown transportation options.

Pagosa Zip Trips: Operating Plan 2025

Additionally, Pagosa Zip Trips will offer seasonal pedal cab tours during warmer months, showcasing attractions like the Mother Spring, downtown parks, the San Juan River, wetlands, the Pagosa Springs History Museum and Reservoir Hill. Operational hours will vary based on demand and season, generally focusing on evenings and weekends, with potential earlier hours in summer. Scheduled tours and pre-arranged trips with designated pickup and drop-off locations will also be available, including shuttle services for downtown business employees to maximize on-premise parking for downtown business patrons.

Top Priorities: Safety, Safety and Safety

Pagosa Zip Trips will approach safety as priority number one while navigating the Pagosa Springs downtown core, including providing safe routes for drivers and passengers, burly vehicles with seat restraint devices, trained licensed drivers with knowledge of routes and the vehicles, and fully insured vehicles, drivers and passengers with full liability coverage. These safety measures will help ensure a trustworthy and pleasant ride experience for all stakeholders while accomplishing the goals of providing eco-friendly nimble transportation around downtown Pagosa Springs.

Safety Priority #1: Passengers and Drivers

Well trained drivers will pilot pedal cab vehicles safely and efficiently throughout the downtown core to help ensure all parties reach their destination in a timely and fun manner. Drivers will maintain a friendly demeanor and act as “bartenders on wheels” to tend to passenger needs and guarantee a safe ride.

Pagosa Zip Trips will maintain an insurance policy to cover passengers and drivers for issues during rides on company vehicles. This policy will protect all stakeholder groups with insurance in the event of an accident or other unfortunate incident incurring injury or other losses.

Safety Priority #2: Vehicles

Pagosa Zip Trips will invest in high-quality, well-maintained pedal cabs with effective braking and lighting systems. With modern safety features from disc brakes to rear brake lights and turn signals to audible horns to headlights for night operation, these safety mechanisms will help pedal cab vehicles successfully integrate with other vehicles in traffic. Vehicles include an electronic assist motor with a throttle that classifies the vehicle as a Class 2 electric assist vehicle with a top speed of 19 miles per hour (mph) and maximum battery output of 750 watts (W) governed by an onboard computer processor.

In addition to pedal cab vehicle safety mechanisms, drivers will receive comprehensive

Pagosa Zip Trips: Operating Plan 2025

training including safe riding practices, observance of traffic laws and implementing emergency procedures. Drivers will inspect vehicles daily and vehicles will undergo regular inspections and maintenance on daily, weekly, monthly and semi-annual schedules.

Main Street Pedicabs, the pedal cab vehicle vendor in Broomfield, Colorado from which Pagosa Zip Trips will source vehicles, has produced pedal cab vehicles since 1992 and maintains a rigorous safety program integrating the latest field research and feedback to modernize vehicles over time. Current models include reinforced steel frames and high-performance suspension that provides a safe, comfortable ride for both drivers and passengers. Many pedal cab vehicles also employ fabric canopies to shade passengers from sunlight and to protect riders from rain and moisture while in transit.

Safety Priority #3: Public and Community

To protect the public, Pagosa Zip Trips drivers will complete driver certification training that places a priority on complying by route and road navigation rules using a defensive driving approach. Coupled with a deep understanding of standard pedal cab routes and downtown Pagosa Springs streets and roads, drivers will safely shepherd passengers while respecting public safety of pedestrians, residents and other vehicles.

Pagosa Zip Trips company founders Mike Candelaria and Jason Cox visited two Colorado cities, Denver and Pueblo, in March 2025 to meet with a pedal cab vehicle manufacturer and pedal cab operators and learn best practices for operating this type of business. Experts in Denver and Pueblo provided invaluable guidance to properly operate a pedal cab business including the most important guidance to ensure safe and reliable operations for pedal cab operators, including using sturdy reliable well-marked vehicles piloted by competent and safe drivers.

The Pueblo operator, Arch's Peditaxi Service, has operated since 2019 and provides a variety of services including commuter rides for hotel guests to downtown Pueblo and back, event rides for CSU-Pueblo sporting events and other events like concerts, and recreational health activity rides for residents at senior citizen housing facilities. The owner of Arch's Peditaxi Service has offered to share his experience to train drivers with Pagosa Zip Trips as well as to lease a couple of pedal cab vehicles to test the Pagosa Springs market.

Business and Operator Licensing

Pagosa Zip Trips aims to create a safe, reliable, and enjoyable pedal cab experience for residents and visitors to Pagosa Springs. Pagosa Zip Trips will register with the Town of Pagosa Springs as a business following the normal business licensing process required for all businesses located or conducting business within the Town of Pagosa Springs boundaries.

Pagosa Zip Trips: Operating Plan 2025

To ensure responsible pedal cab transportation operation, Pagosa Zip Trips will implement regulatory models based on those in Colorado cities such as Denver and Pueblo. These models define requirements for pedal cab operators, vehicles and drivers, including a process to ensure drivers have a clean driving record.

Pedal Cab Routes and Navigation Guidance

Pagosa Zip Trips pedal cab vehicle navigation will typically follow planned routes focused on transporting downtown business employees and other passengers between satellite parking lots on the outskirts of downtown into downtown business stops and other areas within the Town of Pagosa Springs. The major areas bounded by the routes include the:

- East boundary to Riff Raff Brewing, Meander and the gas station;
- West boundary to Patria restaurant, the elementary school and Ruby Sisson Library satellite parking lot;
- South boundary to the high school, South and Yamaguchi Parks and The Springs resort satellite parking lot; and
- North boundary to the Mesa Heights neighborhood and Fifth Street to Cemetery Road and Sixth Street.

In practice, Pagosa Zip Trips plans to enforce safe rule guidance when navigating routes and improvising in certain situations like temporary road closures or traffic congestion. Generally, from satellite parking lots to downtown core business stops, pedal cab vehicles will prioritize quieter streets and follow the rules of engagement below.

- Stay off US 160 and the San Juan Riverwalk as much as possible;
- Cross US 160 only at legal crosswalks;
- Use the San Juan Riverwalk pedestrian bridge at San Juan Street and Pagosa Town Park to cross the San Juan River to Hermosa Street and ensuring the 50-inch-wide pedal cab vehicles yield to pedestrians and cyclists on the bridge and bridge approaches;
- Use the San Juan Riverwalk to access the First Street bridge on US 160;
- Use the US 160 bridge at First Street to cross the San Juan River and access the east end of Pagosa Springs; and
- Employ side streets and alleys to navigate in core when possible.

The primary streets and alleyways proposed for routes and navigation include:

- Lewis and Hermosa Streets in the downtown core;
- Fifth, Sixth, Seventh and Tenth Streets to access the Ruby Sisson Library satellite parking lot;

Pagosa Zip Trips: Operating Plan 2025

- Apache Street and Hot Springs Boulevard to cross the San Juan River to access The Springs Resort satellite parking lot;
- Florida Street to get to the west end and Ruby Sisson Library satellite parking lot; and
- San Juan Riverwalk over the San Juan River remembering the 50" wide pedal cab vehicles can safely pass other parties in both directions.

The proposed route will access satellite parking lots at Ruby Sisson Library and The Springs Resort as well as other stops along the route in addition to direct trips booked by passengers from specific locations like vacation rentals to downtown businesses and attractions.

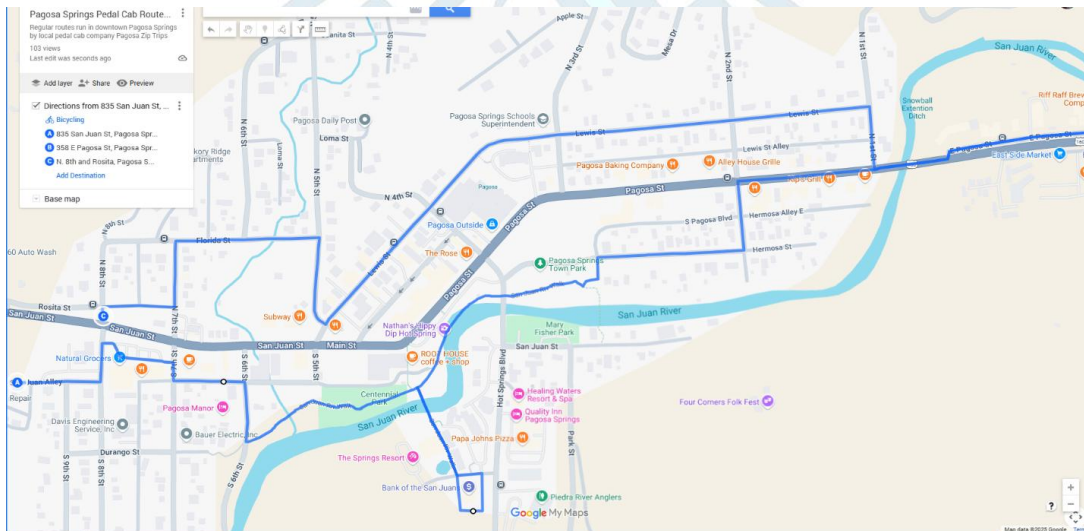


Figure 1: Proposed Pagosa Zip Trips Downtown Route - Summer 2025

The route includes the following streets:

- Ruby Sisson Library satellite parking lot south to South San Juan Alley;
- South San Juan Alley east to Eighth Street;
- East across Eighth Street to Natural Grocers parking lot;
- East across Natural Grocers parking lot on north side;
- South on Seventh Street to alley;
- East through alley to Sixth Street;
- Right on Sixth Street to San Juan Riverwalk;
- South on San Juan Riverwalk across pedestrian bridge;
- South on San Juan Riverwalk to Ross Aragon Community Center;
- East through Ross Aragon Community Center parking lot to Hot Springs Boulevard;
- Hot Springs Boulevard north to The Springs Resort satellite parking lot;

Pagosa Zip Trips: Operating Plan 2025

- The Springs Resort satellite parking lot east to Hot Springs Boulevard;
- Hot Springs Boulevard north to San Juan Street;
- San Juan Street east to San Juan Riverwalk pedestrian bridge south approach;
- Cross San Juan Riverwalk pedestrian bridge north to pedestrian bridge north approach – High Caution and Slow Driving area with yield to pedestrians and other trail users;
- San Juan Riverwalk pedestrian bridge north approach north to Hermosa Street;
- Hermosa Street north to Hermosa Street alley;
- Hermosa Street alley east to Second Street;
- Hermosa Street alley east to US 160 with short use of San Juan Riverwalk to access US 160 – High Caution and Slow Driving area with yield to pedestrians and other trail users;
- First Street east on US 160 to cross the San Juan River and access the East End of Pagosa Springs using the crosswalk to the US 160 Access Road entry near the Malt Shoppe – High Caution area with pedal cab vehicles legally integrating into regular flow of US 160 highway traffic across bridge;
- US 160 Access Road west to Malt Shoppe;
- US 160 Access Road east to Everyday gas station for east terminus of regular route;
- US 160 west to cross the San Juan River and access downtown Pagosa Springs– High Caution area with pedal cab vehicles legally integrating into regular flow of US 160 highway traffic across bridge;
- First Street north to Lewis Street alley;
- Lewis Street alley west to Second Street;
- Lewis Street alley west to Third Street;
- Third Street north to Lewis Street;
- Lewis Street west to Fourth Street;
- Fourth Street south to Lewis Street alley;
- Lewis Street alley west to Town of Pagosa Springs Bell Tower parking lot;
- Town of Pagosa Springs Bell Tower parking lot to Fifth Street;
- Fifth Street north to Sixth Street;
- Sixth Street north to Florida Street intersection;
- Florida Street west down hill to stop sign at Seventh Street;
- Seventh Street south to Rosita Street;
- Rosita Street west to Eighth Street;
- Eighth Street south across US 160 to San Juan Alley;
- San Juan Alley west to Ruby Sisson Library satellite parking lot.

Pagosa Zip Trips: Operating Plan 2025

Other Pedal Cab Benefits

In addition to shuttling patrons from outlying satellite parking lots into and around the downtown Pagosa Springs core, Pagosa Zip Trips can employ its pedal cab vehicles for other purposes including shuttling employees back and forth to downtown workplaces, connecting last-mile transportation services to larger shuttle services like Mountain Express Transit for downtown residents and visitors, moving people around for special events like weddings and providing leisure rides for retirement and nursing homes.

Employee Shuttles

One valuable added benefit Pagosa Zip Trips can provide encompasses shuttling employees to and from their workplace in the downtown Pagosa Springs core at the beginning and end of their work shifts. This greatly benefits the employee's business by keeping limited parking spaces available to the public in lots adjacent to businesses instead of having those parking spaces occupied by employees during their work shift.

In general, restaurants have lots of employees and the navigation rules and route times will differ a bit from most public transportation. Restaurants that open for lunch and dinner tend to have employees arrive between 9 and 11 am with a shift change around 3 to 4 pm and end-of-day shifts requiring shuttles from 9 to 11 pm. Pagosa Zip Trips has already engaged with the business community and received favorable feedback on plans to build a schedule of regular shuttle times with individual business owners to provide an employee shuttle benefit to the business community.

Last-mile Transportation Option for Other Networks

During the discovery and research phase of the pedal cab industry in Pagosa Springs, Pagosa Zip Trips interacted with Mountain Express Transit (MET) leaders to discuss partnerships in last-mile transportation for MET riders. For MET and other shuttle and taxi services in Pagosa Springs and Archuleta County, having a safe and flexible option to transport customers to and from their home neighborhoods to shuttle stops where these providers operate will provide a handsome benefit for both the rider and shuttle service.

Leisure Rides

Providing leisure rides for senior citizens adds a great benefit for retirement and nursing home residents to enjoy pleasant rides in a fun and safe environment.

Pagosa Zip Trips: Operating Plan 2025

Vehicle Insurance

Pagosa Zip Trips will maintain an insurance policy with replacement and damage coverage on each licensed pedal cab vehicle. Critical to the safety of the company and its drivers and passengers, Pagosa Zip Trips will also maintain liability insurance for each pedal cab owned, operated or leased by the company of:

- No less than the amount of one million dollars (\$1,000,000.00) each accident,
- One hundred thousand dollars (\$100,000.00) for bodily injury each person, and
- Fifty thousand dollars (\$50,000.00) for property damage.

Vehicle Specifications

Broomfield, Colorado-based Main Street Pedicabs has produced pedal cab vehicles since 1992 and maintains a successful track record of providing safe, reliable and comfortable vehicles to the pedal cab industry.

Pagosa Zip Trips plans to begin service in June 2025 with two pedal cab vehicles from Main Street Pedicabs: a two-seater Boardwalk Pedicab model and a four-seater Limo Pedicab model. This will allow Pagosa Zip Trips to test and optimize the operating plan while providing a basis to scale depending on demand and future needs.

Boardwalk Pedicab: Two Seats



Each Boardwalk Pedicab has a strong, round, tubular steel alloy chassis with powder

Pagosa Zip Trips: Operating Plan 2025

coat finish & heavy-duty steel axles. Features include 11" side steps for easy entry, heavy duty triple-clamp fork and a 48" seat for comfort with an under-seat storage area included. The passenger cab is steel sub-frame with comfortable vinyl upholstery in a variety of color choices. Padded seats, armrests with storage pockets, handrail and step is standard. Braking is provided by a hydraulic 8-3/4" rear disk brake and supported by a front V-brake or optional disc brake upgrade. The Boardwalk can be adjusted for standard tires or fat tires (for an additional charge). It can also be upgraded to include shocks on the passenger carriage. All Main Street Pedicabs use a Shimano 21-speed drivetrain with a rear axle differential and indexed, grip-shifting. All of our pedicabs and pedal trucks can be equipped with a 750-watt Bafang mid-drive pedal-assist motor.

Limo Pedicab: Four Seats



This four-seat pedal cab is perfect for big group tours, festivals, and events. Reflecting the same build characteristics as the Boardwalk Pedicab but with beefier frame, suspension, gears and tires, this pedal cab vehicle delivers twice as many people.

Parking, Battery Charging and Overnight Storage

Pagosa Zip Trips plans to store and charge batteries for pedal cab vehicles in designated secure areas with several downtown options including The Springs Resort and Riff Raff Brewing Company. These venues will provide secure storage and electrical power to allow the vehicles to operate in top condition.

Pagosa Zip Trips: Operating Plan 2025

Pagosa Zip Trips Contact Information

Founded in 2025 by Mike Candelaria and Jason Cox, Pagosa Zip Trips company contacts include:

- Mike Candelaria, Managing Partner: PaulCandelaria@icloud.com; 970-238-0300
- Jason Cox, Managing Partner: jasonpcox@msn.com; 303-204-3033
- Website: <https://www.pagosaziptrips.com/>



Pagosa Zip Trips: Operating Plan 2025

CDOT Approval to Use US 160 San Juan River Bridge at First Street



Meredith Greene <meredith@sociusamica.com>
to the *

Mon, Jun 16, 8:05 PM ☆ ↩ ⋮

Hi Jason- I verified with CDOT tonight. They do not need to permit you, so you are good to go. See below message and have the town contact me should they need additional information.

Thanks,
Meredith

Meredith Greene Madigal, AICP
meredith@sociusamica.com
sociusamica.com
t: 512.632.2523

NOTE our new address:
Socius Amica | 10 Town Plaza, #56 | Durango, CO 81301

SociusAmica

From: Miller - CDOT, Arthur <arthur.miller@state.co.us>
Date: Monday, June 16, 2025 at 5:29 PM
To: Meredith Greene <meredith@sociusamica.com>
Cc: Mike Coggins <mcoggins@rockwell.com>
Subject: Re: Request to connect w/ CDOT to discuss pedal cab operation in downtown Pagosa Springs in summer 2025

There is no permitting from CDOT needed. So, he does not need any CDOT approvals.

Arthur Miller
Resident Engineer



COLORADO
Department of Transportation
Office of Communications

Office 719-589-4251 | Fax 719-587-6511
2829 W. Howard Place, Denver CO 80204

arthur.miller@state.co.us | cdot.gov | cotrip.org
[X](#) [in](#) [f](#) [t](#) [v](#) [p](#) [e](#)

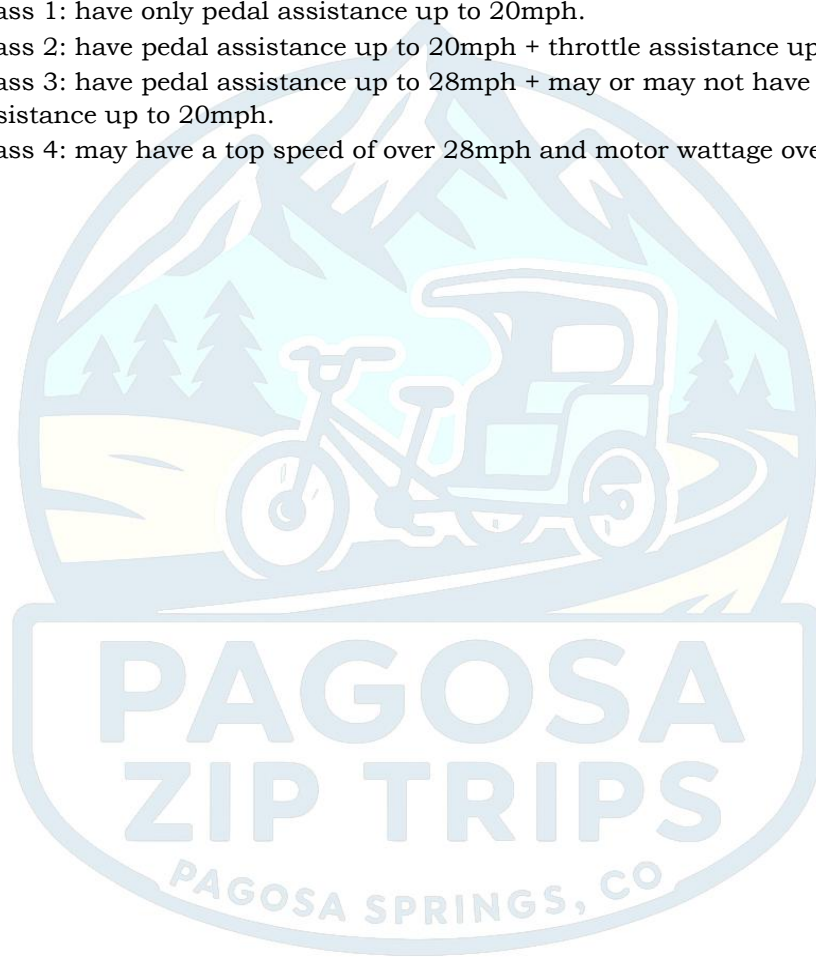


Pagosa Zip Trips: Operating Plan 2025

End Notes

ⁱ Electric Bike Classes Explained – 1 / 2 / 3 / 4

- Class 1: have only pedal assistance up to 20mph.
- Class 2: have pedal assistance up to 20mph + throttle assistance up to 20mph.
- Class 3: have pedal assistance up to 28mph + may or may not have throttle assistance up to 20mph.
- Class 4: may have a top speed of over 28mph and motor wattage over 750W.





AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: Amanda Gadomski, Recreation Supervisor

PROJECT: Skyrocket Park Grant Opportunity

ACTION: Council action

PURPOSE/BACKGROUND:

The Town of Pagosa Springs is pursuing a partnership grant through Great Outdoors Colorado (GOCO) and the CO Youth Corps Association (CYCA). Through their Conservation Service Corps Grant, these funds employ youth and young adults throughout the state on critical outdoor recreation and natural resource stewardship projects. Utilizing this organization, we could partner to improve access to Reservoir Hill by developing adjacent Town-owned property on the northeast side with a new Skyrocket Trailhead and Park. The project includes building a new access point that connects to the existing trail system, along with creating picnic areas, landscaping, fencing, parking, and kiosk signage. A minimum of two weeks of CYCA crews would be requested and would cover the labor needed to build these improvements. Grading and road improvements, fencing, and trees would be provided as in-kind contributions by the Town and would serve as the required 10% match. This would present an opportunity to receive compensation for the labor needed to upgrade the trail, build fencing, plant trees, and create picnic areas, with minimal upfront funding needed to launch this project.

The CO Youth Corps Association (CYCA) can also provide skilled teams for forest mitigation work, and we see this opportunity to provide efforts towards work on the northeast side of Reservoir Hill. Although other areas of Reservoir Hill have had regular fire mitigation work completed, the northeast side has not received the same attention as other parts of the park. By partnering efforts towards mitigation with our Skyrocket Park project, we could utilize CYCA's mobilized team that will already be on site. We are currently estimating the park improvements and fire mitigation work to be four weeks of labor with the CYCA, totaling \$57,800 in grant funds covering their labor.

If awarded in December of 2025, construction could begin as early as spring 2026.

ATTACHMENTS:

[Sky Rocket Park concept sketch 7.7.25](#)

[Skyrocket Park Fire Mitigation Map](#)

[Sky Rocket Park Budget](#)

[Skyrocket Campground Revenue Forecasting](#)

TOWN COUNCIL GOALS & OBJECTIVES:

East End Connectivity, Parks Accessibility, Park Maintenance

RECOMMENDATIONS:

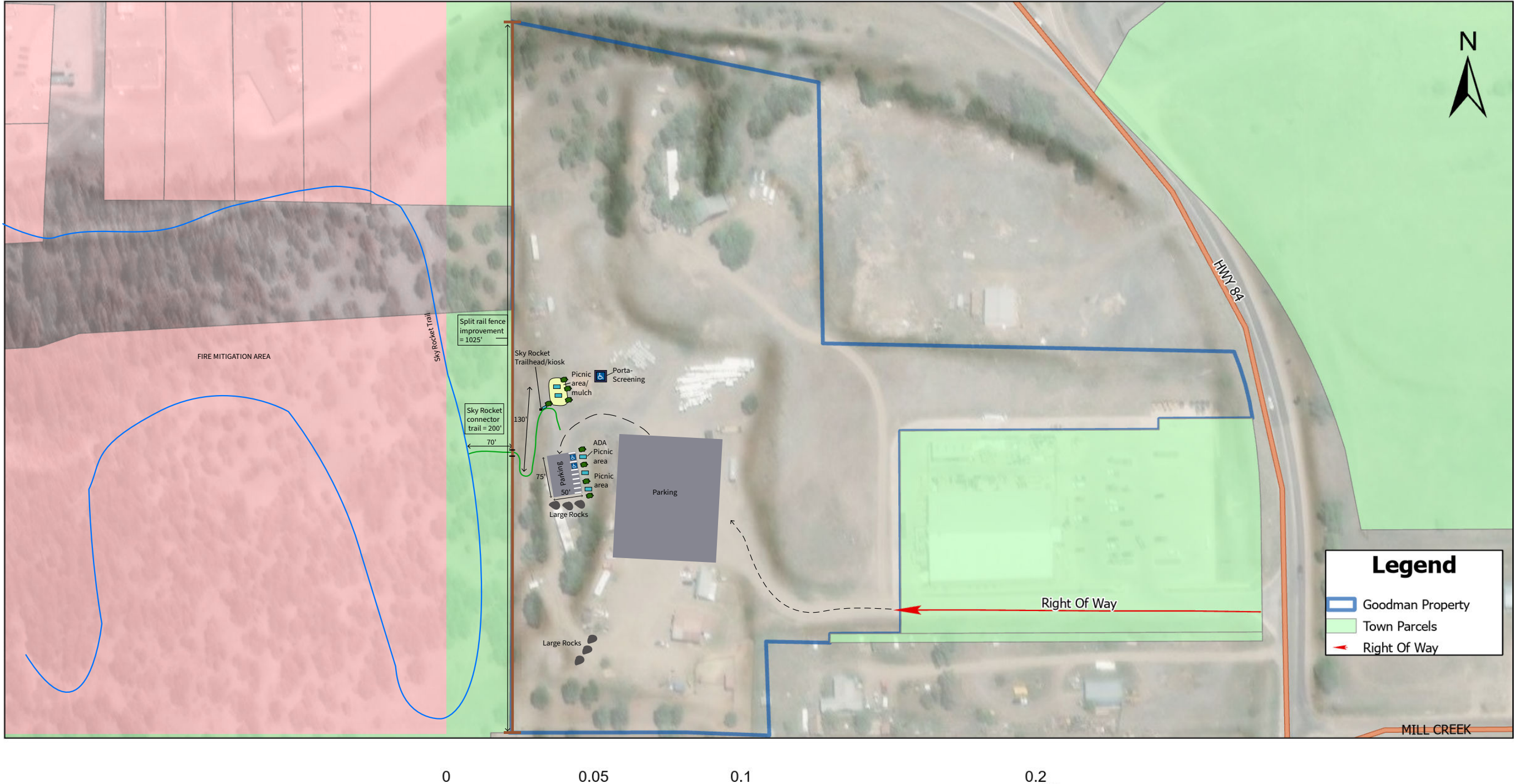
Motion to approve staff to apply for GOCO and CYCA grant opportunity.

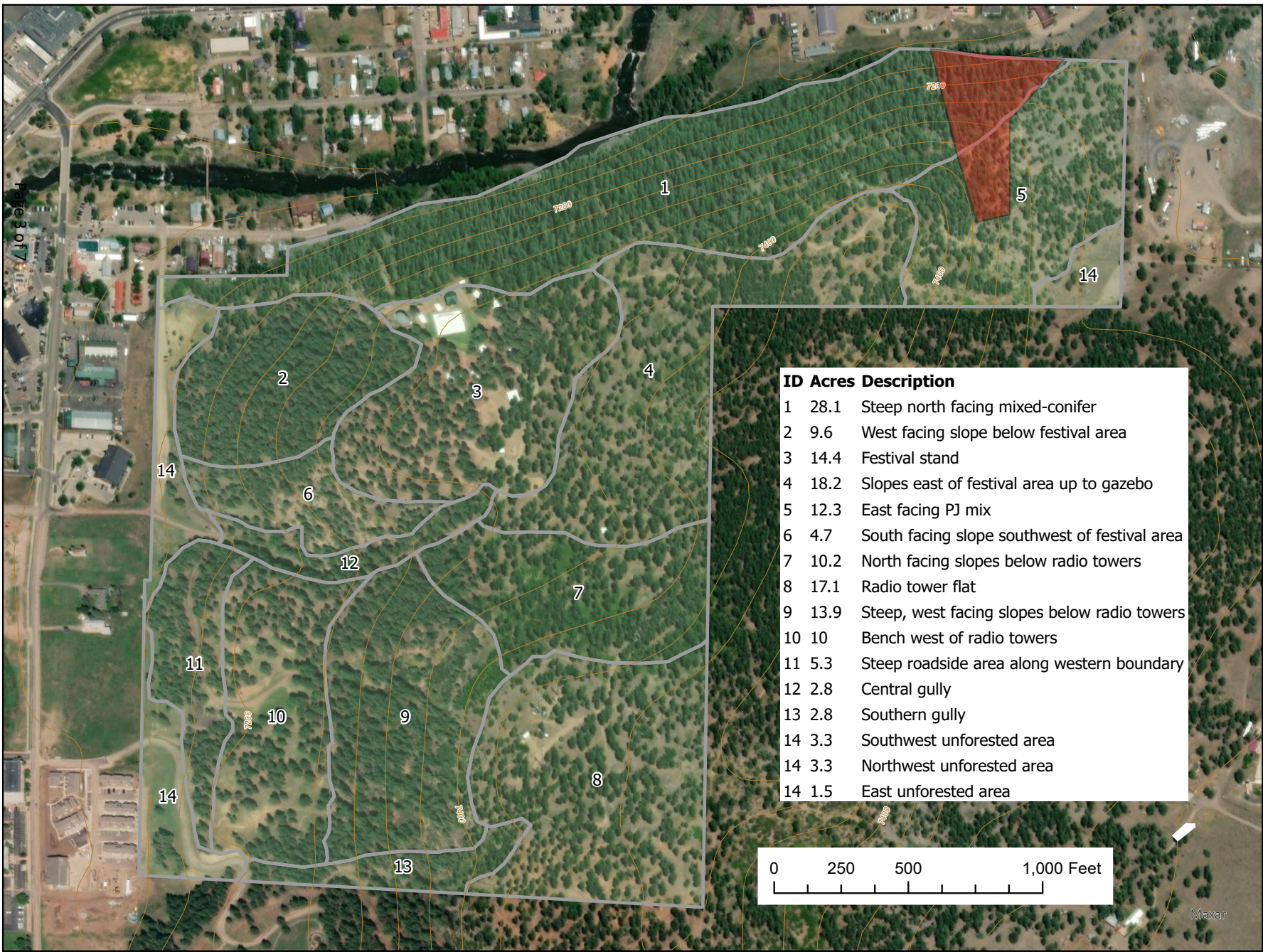
Motion to apply but with changes in scope of work.

Do not apply, advise staff on direction.

Town of Pagosa Springs Goodman Property

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SKY ROCKET PARK - PRELIMINARY BUDGET

229 US HWY 84 #A

ITEM	LOCATION	QTY	COST	TOTAL GRANT FUNDING	TOTAL TOPS (IN KIND)
Phase 1					
Connector Trail to Sky Rocket (Res Hill)	Trail labor - 200'	2 days	\$ 2,760.00	\$ 5,520.00	
Spread wood chips, 6 x 6 in picnic area, install kiosk, plant trees		3 days	\$ 2,760.00	\$ 8,280.00	
Fire Mitigation	West side of Res Hill	10 days	\$ 2,960.00	\$ 29,600.00	
Wood chips (Woodchipper cost)	Picnic area by trailhead	3 days	\$200/day		\$ 600.00
6' x 6' x 12' Pressure Treated	Picnic area 36' x 24'	10	\$ 82.08		\$ 820.80
Picnic Tables	2 near Trailhead, 3 overlook above main lot (1 ADA)	5	\$ 1,000.00		\$ 5,000.00
Fence Materials (Split Rail)					
1025' linear ft	West Side of property	1025	\$ 20.00		\$ 20,500.00
Fence Labor					
1025' linear ft	West Side of property	5 days	\$ 2,760.00	\$ 13,800.00	
Grading, Base, 3/4" Gravel	Main Lot Parking, Road between main and upper parking	1			\$ 102,144.80
Labor	2 weeks labor/employee = \$3200 * 5 employees	1	\$ 8,000.00		
Equipment		1	\$ 14,925.00		
Material	1 1/2 ABC Delivered, 3/4 ABC Delivered, Gravel 3/4, Rental For Roller, White Traffic Paint Tote	1	\$ 79,219.80		
Trees	4 trailhead, 4 overlook to main lot	8	\$ 500.00		\$ 4,000.00
Bear Proof Cans	By Trail Parking	1	\$ 2,025.00		\$ 2,025.00
Signage at Front Entrance	Intersection of 84 and TS Easement (Tourism)	1	\$ 1,200.00		\$ 1,200.00
Interprative Signage	Trailhead kiosk, You are here (Tourism)	3	\$ 2,500.00		\$ 2,500.00
Parking Signage	1 ADA, Parking and no overnight parking	3	\$ 75.00		\$ 225.00
Large Rocks	To block south entrance and end of upper parking	6			
Contingency	10%	1			\$ 13,901.56
TOTAL				\$ 57,200.00	\$ 152,917.16
PROJECT TOTAL					\$ 210,117.16

CYCA Camping Crew \$14,100/week=320 hours of labor (8 people for 40 hours each, 4-5 hours per week of on-site education activities for the crew)
 \$14,100/5 days = \$2,820/day (8 camping crew); \$352.50/person/day
 \$14,800/5 days = \$2,960/day (8 chainsaw crew)

SKYROCKET PARK ANNUAL MAINTENANCE

Item	Qty.	\$	Annual Total
Porta-pottie rental	6 months	\$ 200.00	\$ 1,200.00
Parking lot/road maintenance	Annually	\$ 5,000.00	\$ 5,000.00
Trash pick-up (Parks Staff)	2x per week	\$ 25.00	\$ 2,600.00
Tree irrigation	2x per week (6 months)	\$ 200.00	\$ 1,200.00
TOTAL			\$ 10,000.00

SKY ROCKET CAMPGROUND - PHASE 2 BUDGET

229 US HWY 84 #A

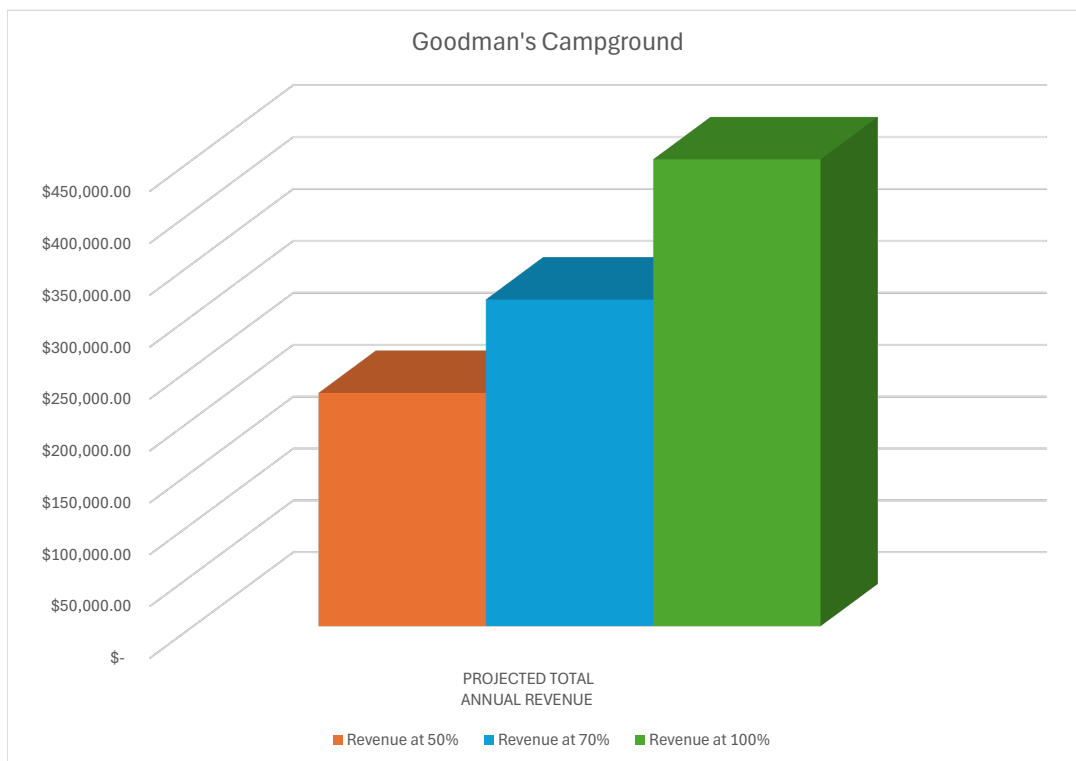
ITEM	LOCATION	QTY	COST	TOTAL
Concrete septic tank (decommission & backfill)	Top of hill, west side of property	1		
Tent Site Grading & Construction Labor	Tent Sites	32	\$ 400.00	\$ 12,800.00
Wood chips (Woodchipper cost)	32 Tent Sites	10 days	\$200/day	\$ 2,000.00
Tent site boxes - Pressure treated 6" x 6"x 12' (4 per site)	Tent Sites (12' x 12')	32	\$ 328.32	\$ 10,506.24
Buildout around frost free hydrants	Main Lot (Pressure treated 6" x 6"x 12')	3	\$ 164.16	\$ 492.48
Picnic Tables	Tent Sites	32	\$ 1,000.00	\$ 32,000.00
Grills	Tent Sites	32	\$ 355.00	\$ 11,360.00
Restrooms				
Restrooms w/ Showers	Lower level between RV and camping	1	\$ 200,000.00	\$ 200,000.00
Restrooms	Upper level	1	\$ 150,000.00	\$ 150,000.00
Sewer hook-up	Est. 550' (no asphalt)	550	\$ 1,200.00	\$ 660,000.00
Water hook-up	Est. 550' (no asphalt)	550	\$ 1,200.00	\$ 660,000.00
RV Connections				
Water hook-up	RV Sites (30' x 50')	25	\$ 700.00	\$ 17,500.00
Electrical hook-up	RV Sites (30' x 50')	25	\$ 1,200.00	\$ 30,000.00
Fence Materials (Split Rail)		515	\$ 20.00	\$ 10,300.00
365 linear ft	South Side of property	365	\$ 20.00	\$ 7,300.00
150 linear ft	Near Small RV/Van camping	150	\$ 20.00	\$ 3,000.00
Fence Labor		4 days	\$ 2,820.00	\$ 11,280.00
365 linear ft	South Side of property	365	\$5/ft	\$ 1,825.00
150 linear ft	Near Small RV/Van camping	150	\$5/ft	\$ 750.00
Grading, Base, 3/4" Gravel	Main Lot Parking, Road between main and Van camping, Small RV/Van Camping/Trail Parking, South Parking for campsites	1	\$ 75,365.80	\$ 75,365.80
Labor	2 weeks labor/employee = \$3200 * 5 employees	1	\$ 8,000.00	
Equipment		1	\$ 7,875.00	
Material	1 1/2 ABC Delivered, 3/4 ABC Delivered, Gravel 3/4, Rental For Roller, White Traffic Paint Tote	1	\$ 59,490.00	
Trees	Location TBD	10	\$ 500.00	\$ 5,000.00
Interpretive Signage	Office, Directions, Site numbers		Tourism	Tourism
Business License		1	\$ 75.00	\$ 75.00
Contingency	10%	1	\$ 200,369.85	\$ 200,369.85
TOTAL				\$ 2,101,924.37

GOODMAN'S CAMPGROUND - PRELIMINARY OPERATIONAL BUDGET

229 US HWY 84 #A

Operations: May 15 - Oct 15	Days
May	16
June	30
July	31
August	31
September	30
October	15
TOTAL	153

		Revenue at 50%	Revenue at 70%	Revenue at 100%
Cost per Campsite	\$ 30.00	\$ 73,440.00	\$ 102,816.00	\$ 146,880.00
Qty of Campsites	32			
Cost per Small RV/Van site	\$ 40.00	\$ 36,720.00	\$ 51,408.00	\$ 73,440.00
Qty of Small RV/Van site	12			
Cost per RV site w/ hookup	\$ 60.00	\$ 114,750.00	\$ 160,650.00	\$ 229,500.00
Qty of RV sites	25			
PROJECTED TOTAL ANNUAL REVENUE		\$ 224,910.00	\$ 314,874.00	\$ 449,820.00





AGENDA BRIEF

MEETING: Town Council - 15 Jul 2025

FROM: David Harris, Town Manager

PROJECT:	A Public Hearing and Consideration of Ordinance 1013, An Emergency Ordinance of the Town of Pagosa Springs to Not Renew Existing Refuse Collection Franchise Agreements
ACTION:	Conduct a Public Hearing and Consider adopting Ordinance 1013, An Emergency Ordinance of the Town of Pagosa Springs to Not Renew Existing Refuse Collection Franchise Agreements

PURPOSE/BACKGROUND:

The Town has had four non-exclusive solid waste franchises in recent years with the following companies:

- **G&I Sanitation Services**, Ordinance 565 adopted July 6, 2001 with unlimited automatic renewals for 5 years; 30 day notice to not renew by either party; next renewal option July 6, 2026
- **Waste Management of Colorado**, Ordinance 934 adopted July 23, 2020 (effective date August 22, 2020) with initial term of 5 years with one 5 year extension; 30 day notice to not renew by either party; next renewal option August 22, 2025
- **Elite Recycling and Disposal**, ordinance 809 adopted July 1, 2014 (effective date July 31, 2014) with initial term of 5 years with one 5 year extension; 30 day notice to not renew by either party; present agreement expired though the Town has been in discussion with management as a new agreement is developed; This firm was acquired by Bruin Waste Management in 2024.
- **At Your Disposal**, Ordinance 845 adopted June 7, 2016 (effective date July 7, 2016) with with initial term of 5 years with one 5 year extension; 30 day notice to not renew by either party; This company was acquired by Bruin Waste Management in 2024 then folded into Elite Recycling and Disposal.

Town Staff and Attorneys have been working to finalize an updated franchise agreement that will be presented to the three companies. As the agreement with Bruin/Elite, has expired, tonight's action will provide formal notice to Waste Management and G&I of the Town's intent to not allow an automatic renewal of their existing agreements thereby setting the stage for negotiations for new franchise agreements with the three companies; Waste Management, Bruin/Elite, and G&I.

Tonight's ordinance is being considered as an "emergency ordinance" so that we can make timely notification to Waste Management of our intent to not renew the existing franchise agreement. It will also provide notice to G&I of the Town's intent to not renew the existing franchise next year. A simple majority is required for passage of this ordinance in one reading. Below is an excerpt from the Town Charter that provides for Emergency Ordinances:

Section 3.10 - Emergency Ordinances

A)

An ordinance that is immediately necessary for the preservation of public peace, health, or safety may be enacted upon a single reading as an "emergency ordinance" at any regular or special meeting of the Council by the affirmative vote of a majority of the Council members present. Any emergency ordinance shall state expressly that it is an emergency ordinance and shall describe the nature of the emergency. An emergency ordinance shall take effect immediately upon passage. The ordinance shall be posted, and a notice thereof shall be published, as provided above in [Section 3.9\(D\)](#) as soon as reasonably possible.

ATTACHMENTS:

[Ordinance 1013 Non-renewal of waste collection franchises \(Ords. 565 and 934\)](#)

RECOMMENDATIONS:

Conduct a **Public Hearing** then consider a motion:

1. Move to approve Ordinance 1013, An Emergency Ordinance of the Town of Pagosa Springs to Not Renew Existing Refuse Collection Franchise Agreements.
2. Move to approve Ordinance 1013, An Emergency Ordinance of the Town of Pagosa Springs to Not Renew Existing Refuse Collection Franchise Agreements with the following changes...
3. Direction to Staff

TOWN OF PAGOSA SPRINGS, COLORADO

**ORDINANCE NO. 1013
(SERIES 2025)**

**AN EMERGENCY ORDINANCE OF THE TOWN OF PAGOSA SPRINGS TO
NOT RENEW EXISTING REFUSE COLLECTION FRANCHISE
AGREEMENTS**

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 1.4 of the Charter, the Town has all the power of local self-government and home rule and all power possible for a municipality to have under the Constitution and laws of the State of Colorado; and

WHEREAS, pursuant to Section 3.10 of the Charter the Town may enact an ordinance that is immediately necessary for the preservation of public peace, health, or safety upon a single reading as an “emergency ordinance” at any regular or special meeting of the Town Council of the Town (“Town Council”) by the affirmative vote of a majority of the Town Council members present; and

WHEREAS, pursuant to Article 10 of the Charter the Town Council has the power to grant franchises for the right to use or occupy streets, alleys and property of the Town; and

WHEREAS, pursuant to Ordinance No. 565 the Town entered into a franchise agreement with G&I Sanitation, LLC (the “G&I Agreement”) and pursuant to Ordinance No 934 the Town entered into a franchise agreement with Waste Management of Colorado, Inc. (the “WM Agreement” collectively the G&I Agreement and the WM Agreement are the “Franchise Agreements”); and

WHEREAS, the G&I Agreement does not comply with Section 10.8, A) of the Charter as the term of the G&I Agreement automatically renews in perpetuity for successive five-year periods, the next such period expiring March 2026, and Section 13 of the Franchise Agreements do not comply with Section 10.8, C) of the Charter requiring a public meeting for increasing rates; and

WHEREAS, the initial term of the WM Agreement expires on August 22, 2025 and by the terms of the WM Agreement, the Town may notify the franchisee of non-renewal of the WM Agreement thirty (30) days prior to the expiration of the initial term; and

Town of Pagosa Springs

Ordinance No. 1013 (Series 2025)

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WHEREAS, the Town desires to give timely notice of the non-renewal of the Franchise Agreements and enter into new franchise agreements with the franchisees by separate ordinance; and

WHEREAS, the Town Council hereby finds and determines that it is immediately necessary for the preservation of public peace, health, or safety to enact this emergency ordinance to give timely notice pursuant to the WM Agreement as the time to adopt an ordinance pursuant to Section 3.9 of the Charter would exceed the notice requirements in the WM Agreement and prevent correction of the deficiencies in the WM Agreement until the expiration of its renewal term on August 22, 2030; and

WHEREAS, the Town Council hereby finds and determines that it appropriate and necessary to the function and operation of the Town to not renew the Franchise Agreements.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PAGOSA SPRINGS, COLORADO, AS FOLLOWS:

Section 1. Incorporation of Recitals. The above Recitals are hereby incorporated into this Ordinance by this reference.

Section 2. Authorization to Not Renew the Franchise Agreements. The Town Manager is hereby authorized and directed to give timely notice to the franchisees under the Franchise Agreements of the Town's non-renewal of G&I Agreement and the WM Agreement respectively. The Town Manager is hereby authorized and directed to extend the current terms of the Franchise Agreements month-to-month for up to six months to allow for adoption of the new franchise agreements by ordinance.

Section 3. Authorization to Negotiate New Agreements. The Town Manager is hereby authorized and directed to negotiate new franchise agreements compliant with the Charter, to be granted by the Town Council by separate ordinance, as required by Section 10.8, B) of the Charter.

Section 4. Public Inspection. The full text of this Ordinance, with any amendments, is available for public inspection at the office of the Town Clerk.

Section 5. 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 6. Declaration of Emergency. Because there is an immediate need to notify the franchisee of the WM Agreement that the WM Agreement will not be renewed, for the reasons described herein, in order to protect the public peace, health and safety of

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the residents and visitors to the Town, this Ordinance shall be immediately effective upon passage.

Section 7. Public Hearing. A public hearing on this Ordinance shall be held on the 15th day of July, 2025, at 5:00 p.m. at the Pagosa Springs Town Hall, 551 Hot Springs Boulevard, Pagosa Springs, Colorado.

Section 8. Effective Date. This emergency Ordinance shall become effective and be in force immediately upon passage.

INTRODUCED, READ, ORDERED PUBLISHED AND FINALLY ADOPTED PURSUANT TO SECTION 3.10, A) AND 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 15th DAY OF JULY, 2025.

TOWN OF PAGOSA SPRINGS, COLORADO

By: _____
Shari Pierce, Mayor

ATTEST:

By: _____
April Hessman, Town Clerk

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CERTIFICATE OF PUBLICATION

I, the duly appointed, qualified and acting Town Clerk of the Town of Pagosa Springs, Colorado, do hereby certify the foregoing emergency Ordinance No. 1013 (Series 2025) was approved by the Town Council of the Town of Pagosa Springs on its single reading, at its regular meeting held on the 15th day of July, 2025, 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 the Town's official website, on _____, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Pagosa Springs, Colorado, this ____ day of _____, 2025.

April Hessman, Town Clerk

(S E A L)