

TOWN OF FRISCO 2024 BUDGET



TOWN OF FRISCO
COLORADO

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COLORADO**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Frisco
Colorado**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Frisco, Colorado for its annual budget for the fiscal year beginning January 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

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Introduction



It is with pride that Staff presents the 2024 Town of Frisco budget. This document reflects a great deal of commitment and visioning by Town Council and Staff to make Frisco the best community it can be.

This budget is balanced, prudent and responsive to the Town Council’s Strategic Plan and the following five community priorities:

Introduction

This budget reflects the Town Council and Staff’s focus and commitment to work diligently to achieve a balance among a conservative fiscal policy, completing capital improvement projects, meeting service expectations, and supporting the needs and expectations of our community. The Town of Frisco is living within its means and practicing responsible, appropriate, and prudent budgeting. The goal of this budget summary is to create a comprehensive overview of the estimated 2024 revenues and expenditures and associated strategic goals for 2024.

The 2024 budget is a balanced budget as required by Town Code, totaling appropriations of \$41,296,533; this was accomplished by the use of current revenues, appropriated fund balances, and conservative expenditure projections. The chart below depicts these allocations by fund and the summary preceding each individual fund provides further details regarding appropriated fund balances. No changes were made from the proposed budget.

Funds	2023 Projected Ending Balance	2024 Proposed Revenue	2024 Proposed Expenditures	2024 Proposed Ending Balance	Estimated Unavailable Fund Balance	2024 Projected Available Fund Balance
General Fund	\$ 12,058,431	\$ 21,421,408	\$ 22,730,619	\$ 10,749,220	\$ 871,419	\$ 9,877,801
Capital Improvement Fund	248,533	7,659,205	6,588,338	1,319,400	-	1,319,400
Historic Preservation Fund	1,050	1	-	1,051	-	1,051
Conservation Trust Fund	32,676	41,000	60,000	13,676	-	13,676
Water Fund	12,747,343	6,073,200	2,421,813	16,398,730	10,223,884	6,174,846
Open Space Fund	12,905	100	-	13,005	-	13,005
Housing Fund	4,794,166	3,060,000	2,697,577	5,156,589	-	5,156,589
Insurance Reserve Fund	795,390	1,422,860	1,470,540	747,710	-	747,710
Nicotine Tax Fund	691,000	743,200	796,176	638,024	-	638,024
Lodging Tax Fund	1,438,527	959,850	2,130,647	267,730	3,260	264,470
Marina Fund	5,031,583	2,523,100	2,400,823	5,153,860	5,121,517	32,343
Total All Funds	\$ 37,851,604	\$ 43,903,924	\$ 41,296,533	\$ 40,458,995	\$ 16,220,080	\$ 24,238,915

The 2024 budget adheres to the Town’s Charter and financial policies which were revised in July of 2023 and has been prepared to reflect the themes and goals of the Strategic Plan. This budget document also reflects a format which meets the criteria of the Government Finance Officers’ Association’s (GFOA) Distinguished Budget Presentation Award. The Town recognizes the importance of the GFOA programs and the need to provide the community with additional information, as required by the award criteria.

Council Strategic Priorities and Goals

This budget is, in part, an implementation tool for the Frisco Town Council 2023 Strategic Plan. The overriding vision of that plan is “A close-knit, welcoming, and forward-looking community that values its unique sense of place, seeks balance with its environment, keeps pace with its infrastructure needs, enhances its healthy lifestyle, and acknowledges its history.”

When implemented effectively, strategic planning is a critical process establishing clear priorities of the Town Council,

which in turn align with the budget and department annual work plan. Meaningful strategic planning also includes performance measures to measure and monitor progress and ensure progress is made in accordance with the expectation of the Town Council.

Town Council has identified four core-priorities to achieve the community’s vision. The goals of the plan are as follows:

- I. Quality Core Services**
- II. Thriving Economy**
- III. Community Inclusivity**
- IV. Vibrant Culture, Arts and Recreation**

To view the action plan items associated with each of these main goals, please see the attached Town Council Strategic Plan in the Town Adopted Plans section. Please also see the Performance Measures and Significant Budgetary Items sections of this introduction for a more complete discussion of how current-year policy initiatives relate directly to the Town Council’s long-term strategic plan. Each significant budgetary item has been categorized to represent at least one of the four key goals of the Strategic Plan identified by Town Council. This will help to distinguish how the Town is achieving these goals throughout the budget process.

Budget Document Format

This budget document is designed to be used by a wide range of participants – community members, financial organizations, Town Council, and Town Staff. The budget document consists of nine sections (see table of contents): Introduction, Fund/Department Detail, Debt Management, Grant Requests, Personnel Information, Capital Improvement Program, Financial Policies, Fee Schedule, and Glossary.

The Introduction section includes a Budget Message, Town Overview, Budget/Financial Overview, Performance Measures, Town Adopted Plans, Significant Budgetary Items and the Strategic Priority correlation, and Program Priorities.

The Fund/Department Detail sections include information organized by fund: All Fund Summary, General Fund, Capital Improvement Fund, Historic Preservation Fund, Conservation Trust Fund, Water Fund, Open Space Fund, Housing Fund, Insurance Reserve Fund, Nicotine Tax Fund, Lodging Tax Fund, and the Marina Fund. All funds are appropriated by Town Council.

The Debt Management section gives detailed information about the Town’s debt obligations.

The Grant Request section provides summary information regarding outside entities that have requested funding from the Town of Frisco.

The Personnel Information section provides salary ranges and the number of employees by department.

The Capital Improvement Program provides a detailed description of all major projects planned over the next five years. The projects are organized by fund and summarized in a program overview. While the five-year plan is adopted by the Town Council along with the adoption of the budget, only the budget year expenditures are appropriated. Future year estimates are subject to change in the following year’s budget or earlier.

The Financial Policies are adopted by Town Council by Resolution. The policies include the following sections: financial management overview, general financial policy, budget (including process and budget basis), debt, cash handling, investments, fund balances, capital improvement program, revenue, expenditures, grants, procurement, and purchasing cards.

The Fee Schedule shows the fees set for the budget year and highlights changes in fees from the prior year.

The Glossary provides definitions of terms used throughout the budget document.

Budget Prioritization

To appropriately determine relative levels of funding for programs and capital projects, staff reviewed the 2023 Strategic Plan, along with the organization-wide program prioritizations, the 2019 Town of Frisco Community Plan, the 2015 Frisco Community Survey results, the Climate Action Plan, the Water Efficiency Plan, and all other Town Council - adopted plans. With these guiding documents in mind and consensus amongst the Town Council, the 2024 budget was assembled based on the following high priority goals:

- Workforce Housing Development
- Create Historic Park and Museum Strategic Plan
- Arts and Culture Plan Implementation
- Neighborhood Parks Improvements
- Environmental and Climate Action Plan
- Well 7 PFAS mitigation
- Inclusivity Goals

The overall structure of our economy also served as an important factor in the relative prioritization of the Town's various programs and projects for 2024. Given tourism's central position in our local economy, it is important to make certain that our business community has the support it needs in this ever-increasingly competitive market. The Town government will continue to provide amenities and services which bring visitors to our community.

Key short-term assumptions that have guided the development of these priorities are as follows:

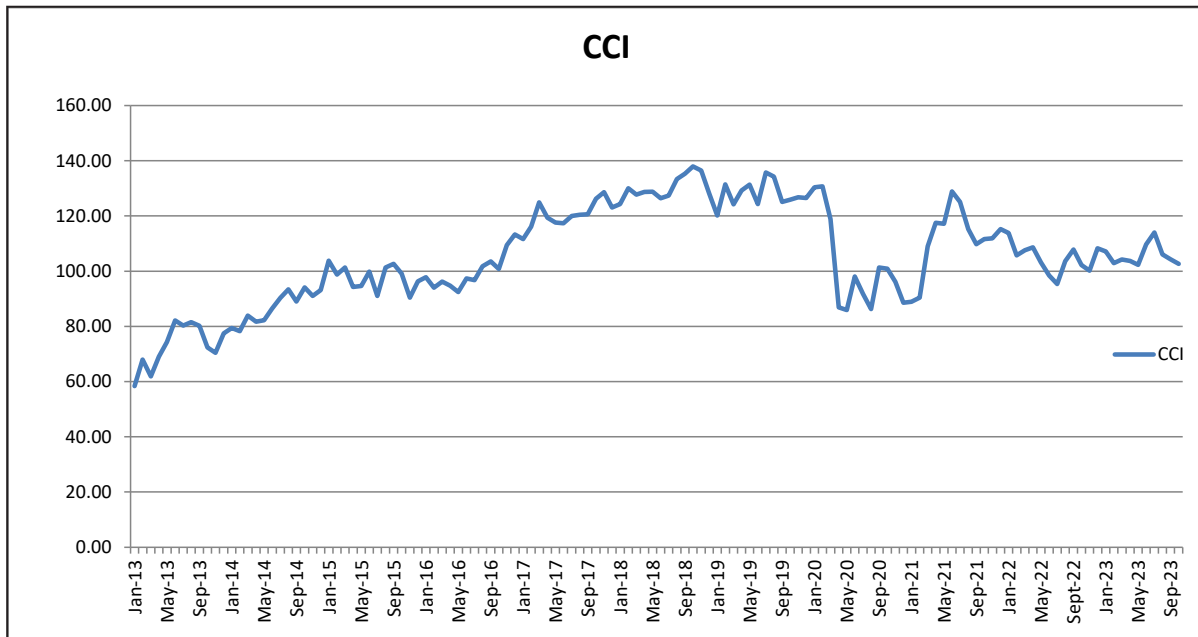
- Minimal economic growth in 2024 over 2023 (see "Economic Forecast" below).
- Destination communities continue to compete for a similar group of visitors.
- Attracting and retaining year-round residents and employees contributes to the Town's overall sustainability, economic vibrancy, and sense of community.
- Pay grades as recommended from results of 2022 salary survey. Updates will be provided in 2024, based upon a survey to be completed and implemented by year end.
- 2 additional staff positions since the 2023 original budget – Human Resources Administrative Assistant and Town Engineer
- Extensive consideration of current year capital projects based upon relevance to Strategic Plan and benefit to long-term sustainability of providing essential services.

The Frisco Town Staff is committed to working with the Town Council and the community in challenging ourselves to improve our approaches to budget modeling and service delivery. We believe the cumulative evaluation of economic realities, Town Council goals, the Town Council mission statement, program prioritization, and a tangible connection to adopted plans has resulted in a budget of which the Town Council and our community can be proud.

Economic Forecast

Sales tax revenues through September of 2023 (the latest month for which data is available at the time of this forecast), as compared to January through September of 2022, have grown by 3.7%. Lodging tax revenues, have increased by 10.8%. Given this fact and the indicators discussed below, Staff has prepared this budget in accordance with the expectation that economic activity will continue to grow at a similar rate (3%).

Economic indicators and forecasts, both on the national and statewide levels, predict our economy remaining relatively flat into 2024, if not later. The Conference Board Consumer Confidence Index, a leading survey of consumers' assessments and expectations of the national economy, has increased in the past quarter: (See Graph Following Page)



Looking forward into 2024, Frisco is cautiously optimistic about a positive business climate. This is essential in ensuring Frisco has the amenities to support existing and future residents, visitors, and to attract new businesses to our community. The Town’s departments also continue to focus on serving the public and making progress on strategic programs and projects.

The residential real estate market in Colorado has skyrocketed in recent years, with a shift to working at home as buyers look for bigger homes, often in mountain communities. However, with rising interest rates we expect the real estate market to cool in the second half of 2023 and into 2024.

However, the approach of commercial and residential build-out within the municipal limits of Frisco and five years of unprecedented double-digit sales and lodging tax growth raise concerns about the capacity for growth moving forward. One of the major hurdles facing our local economy moving forward is a limited supply of homes and rising housing costs; consumer spending may be constrained if affordable options remain limited.

In regard to population, the Front Range region of Colorado (Summit County’s most important market for generating tourism), continues to attract a vast majority of the estimated 76,000 net new residents reported by the State Demography Office for 2020. As the Front Range and Summit County to grow, the impact of guests and the local population on the economy has also grown. Evidence continues to mount that the town is becoming more of a commercial hub in Summit County than ever before.

As such, the Town, like every other community, remains uncertain on economic growth for the remainder of 2023 and into 2024. Should the inflation or rising interest rates impact the local economy, the Town is prepared. Conservative budget projections, coupled with one of the most stringent reserve policies in the nation, have led to the accumulation of strong reserves available for municipal operations and maintenance. Program priority lists and stakeholder surveys, continually updated since 2004, have helped department directors make difficult financial choices without appreciably affecting the level of service citizens have come to expect.

Staff will continue to follow a conservative budgeting philosophy moving forward. The use of reserves will only be recommended when necessary and the replenishment of those reserves will be recommended as soon as is financially feasible. Staff will continue to rely on stakeholder input to prioritize all governmental services to be fully prepared if the need for cuts arises. Additionally, the Program Priorities section of this budget can help guide such decisions. Staff will also continually provide updates as to the latest economic trends and revise short-term revenue projections accordingly. In this way, Staff can adequately protect the short- and long-term financial stability of the Town.

Program Evaluations

In many budgets, when revenues are limited or cuts are necessary, individual line items are the first place to look in order to balance the budget. This approach can be short-sighted and the savings short-lived. When reducing the funding for a particular line item, there comes a point at which the program or service is no longer viable. As in past years, the department directors have evaluated all programs on the basis of their relative importance in Town government operations and within departmental goals, objectives, and initiatives. This prioritization serves as a road map for potential future belt-tightening, if need be.

Staff has placed each program or service into one of three categories. If the staff views a given service or program as an essential function of Town government, it is placed in the “Core” category. “Desired” programs and services are not part of core government but are prioritized for some other reason, such as strong community expectation or desire. The “Nonessential” category contains programs or services which staff has identified as not central to the Town government and having a limited demand from the community or having strong appeal only within certain subpopulations. For the 2024 budget, Staff is not proposing the removal of any programs or services. Rather, the Town’s goal in continuing to bring this before the Town Council is to focus budget discussions on services and programs and not just individual line items. This will more effectively prepare the Town Council and Staff to address reductions in the future, if necessary.

These program priorities are presented as a subsection to this Introduction section under the “Program Priorities” tab.

Future Challenges and Opportunities

The primary challenges Frisco faces in both the short- and long-term continue to be a dependence on sales tax revenues and a lack of affordable housing options for local employees. In 2023, sales tax revenues comprised roughly 69% of General Fund revenues. These revenues are extremely volatile and susceptible to many outside forces beyond the direct control of Town government. Because of this, Frisco has consistently focused on developing strategies to address the issue. In July 2005, the Town began local sales tax collection; local compliance rates surged. The Town Council has also supported efforts to attract more stable and varied sales tax generators. After years of uncertainty surrounding the development of a Town-owned piece of land bordering Interstate 70, the Town came to terms on an agreement to bring regional organic grocer Whole Foods, Inc. to the site; their grand opening took place in late April of 2014. Additional restaurants and retailers at the site opened at the end of 2014 and additional housing continue to be developed. An additional grocery retailer, Natural Grocers, opened in early 2016 on another of the last remaining large commercial sites within municipal limits, providing another stable sales tax generator. The grocery sector continues to be an important piece of the puzzle in the Frisco economy, helping to stabilize Town revenue throughout the pandemic. The revitalization of the Town’s two main commercial areas, Main Street and Summit Boulevard, has also been a priority for Council in spurring commercial investment. The Town will be preparing a Comprehensive Plan update in 2024 to develop further needs for the town.

In accordance with the Peninsula Recreation Area Master Plan, the Town began the first phase of construction of the Frisco Adventure Park in 2010. The scope of this project aimed to increase Frisco’s visibility as a primary travel destination with the addition of world-class recreational amenities, including a tubing hill, a bike terrain park and a new day lodge. The twelfth winter season of operations ended in April of 2022. The Town revisited the Peninsula Recreation Area Master Plan in 2017 and 2018 and adopted Frisco Adventure Park Comprehensive Vision and Project Implementation Plan in 2020. In 2021, the Town expended \$200,000 for planning and design work to develop this area and construction of a new building has been budgeted a total of \$10,000,000 between 2023 and 2024. The Town anticipates that this facility will not only generate revenue for the General Fund in the short-term and a possible Enterprise Fund in the long-term, but also bolster sales and lodging tax revenues by attracting additional year-round guests. In addition, the conservative budgetary and reserve philosophies that form the basis of revenue and expenditure decisions continue to provide for some flexibility.

Now that the Town has built a solid foundation of stable revenue generators, Town Council has turned much of their attention to workforce housing issues. The Town of Frisco has a very large second-homeowner population, with second homes accounting for approximately 59 percent of all homes in the town., according to the 2023 Summit County

Housing Needs Assessment performed by Root Policy Research. It is estimated that 33% of Frisco housing units sit vacant most of the year and are not short term rented. The demand for mountain valley properties, particularly in the Rocky Mountain region, has driven the price of housing up, often making it difficult for young families to relocate to Frisco or to remain. One of Town Council's highest priority goals is to increase full-time residents to 50%. This percentage is currently estimated at 41% of housing units occupied by a full time resident with approximately 28% of units occupied by a resident participating in the local workforce. However, as the Town approaches both residential and commercial build-out, geography largely prevents major expansion. Most development efforts are focused on the redevelopment of existing properties and placing compensated deed restrictions on existing properties to limit use to local workers.

Residents of Summit County approved a measure in late 2006 enacting a 0.125 percent additional sales tax and an impact fee on new construction to be used for the funding of workforce housing projects. As such, a Town-owned parcel of land, termed the Peak One Parcel, was annexed in early 2009 with the intention of developing workforce housing. In accordance with the Peak One Master Plan, ground was broken in 2010. Phase I was completed in 2011 and the final phases were completed in 2015. An additional 0.6 percent special district sales tax was approved by voters for 2017 to increase funding for housing projects throughout Summit County. This tax was expected to generate approximately \$10 million over a ten-year period, in 2021 voters approved to extend the tax without a sunset. To date, Frisco used a combination of Town Capital Improvement Fund and Housing Fund balances to initiate a limited buy-down program for 10 workforce employee housing units available for purchase and constructed eight rental units, which were completed in November of 2018. In 2023, voters authorized an additional 5% short term rental excise tax for the purpose of workforce housing; hotels and lodges are exempt from this tax on lodging services. In 2023, the Town began construction of Granite Park, a 22-unit housing project, of which the Town will own 11 rental units and CDOT will own the other 11 units. This 2023 budget totaled over \$12M. In 2024, the Town expects that, in coordination with the Town, a private developer will begin construction on what will ultimately amount to over 100 workforce housing units.

Several critical and sizeable 2024 budget initiatives, including some that directly deal with the challenges discussed above, may also be difficult to implement. It is important for Town Council to know that Staff appreciates these items' high priority within the organization's strategic plan and will, with Town Council direction, continue to work toward identifying specific funding sources. The following items are of highest priority and magnitude:

- The Council's strategic goal of increasing full-time residents to 50%. In the 2024 budget, the Town continues to evaluate housing and has budgeted funding for assistance programs and potential housing projects.
- The Council's strategic goal of Net Zero. In the 2024 budget, the Town is partnering with other local entities in many sustainable environment endeavors, has a full time Environmental Coordinator, and has budgeted a substantial amount of funding to meet this goal.
- The Council's strategic goal of developing Main Street economy. Town Council is dedicated to assisting its business community and has dedicated funding in 2024 to address other needs necessitated, such as fiber infrastructure to support broadband internet access.
- The Council's strategic goal of strengthening the Town's infrastructure resiliency. In the 2024 budget, Staff is proposing maintenance, repair, and replacement of many of the Town's assets. The Town will be investing in tools, training, and charging infrastructure in preparation for a future year switch to electric vehicles.

For a more comprehensive connection between the Town's strategic plans and the 2024 budget requests, please see the significant budgetary items correlated to the strategic plan on page 93.

Summary

The 2024 budget reflects a conservative approach, recognizing the need to take advantage of opportunities for development and maintenance of the Town's assets. The Town realizes the risk of relying heavily on sales tax revenues and will continue to evaluate and pursue diversity of revenues in order to bring more balance to revenue sources.

Finally, Town leadership would like to express appreciation to the Town Council for their work in planning for the future of Frisco and to all Town Staff for their dedication to providing efficient and cost-effective services to the community. Through the prudent fiscal constraint of the Town Council, the Town of Frisco continues to provide a high level of service to our entire community.

TOWN OVERVIEW



Demographics/Geography

Approximately 70 miles west of Denver at an elevation of 9,097 feet, the Town of Frisco is situated along Ten Mile Creek, in the shadow of 12,900-foot Peak One of the Ten Mile mountain range and is bordered on the east by Lake Dillon reservoir. Frisco currently has an estimated 3,000 full-time residents. The Town is largely surrounded by wilderness areas owned by the U.S. Forest Service and offers 360 degree views of the White River National Forest. Frisco is conveniently located off of Interstate 70 and is central to four major ski resorts. As such, the town serves as a popular access point for outdoor enthusiasts and an attractive location for second homeowners.





The Town operates and maintains a vast array of recreational amenities, including the Frisco Bay Marina, the Frisco Historic Park and Museum, the Frisco/Copper Visitor Information Center, the Frisco Adventure Park (home of the Frisco Nordic Center, the Peak One Disc Golf Course, a state-of-the-art skateboard park, and numerous multi-purpose ball fields), an extensive paved trail system for all-season use, and several parks, campgrounds and picnic facilities. Frisco also plays host to a series of signature special events, including the Colorado BBQ Challenge, Frisco’s Fabulous 4th of July celebration, Fall Fest and Wassail Days.

History

Frisco has a rich and varied past, serving as a home, a workplace, and a playground for groups as disparate as the Ute Indians, trappers, miners, and, now, avid outdoor recreationalists. The Town was first officially chartered in 1879 and, by 1882, two railroads had laid tracks to the newly-formed community. The mining boom, along with the businesses, hotels and saloons that came with it, lasted well into the 1900s. Frisco, however, was hit hard by the Great Depression. In 1930, only 18 full-time residents remained. But Frisco rebounded, showing a remarkable resiliency in difficult times. This resiliency now helps to define the mountain character of the town, as the community continues to evolve into a modern, sustainable, family-oriented place to live.

Governmental Structure

Chartered as a Colorado home-rule municipality in 1988, the Town of Frisco operates under the council-manager form of government. Policymaking and legislative authority are vested in the Town Council, which consists of a mayor and six-member council. The Town Council is responsible for, among other things, passing ordinances, adopting the budget and hiring the Town Manager. The Town Manager is responsible for carrying out the policies and ordinances of the Town Council and for overseeing the day-to-day operations. For an illustration of the Town's governmental structure, see the organizational chart following this overview.

2024 Town Council

Mayor Hunter Mortensen
Mayor Pro-Tem Rick Ihnken
Andrew Aerenson
Jessica Burley
Andy Held
Lisa Holenko
Elizabeth J. Skrzypczak-Adrian

Town Hall is located at 1 E. Main St. and the main phone number is (970) 668-5276.

Services

The Town provides a full range of services, including police protection, street construction and maintenance, infrastructure, water services, community development and planning, cultural events and recreational amenities and programs. Sewer and wastewater services are provided by a legally separate entity, the Frisco Sanitation District, which the Town does not manage. Two Town-owned rental properties also help to provide affordable space for local non-profit groups.

Amenities

The Town operates the Frisco Bay Marina, the Frisco Historic Park and Museum, the Frisco/Copper Visitor Information Center, and the Frisco Adventure Park. The Frisco Bay Marina, a full-service facility on Lake Dillon, is a unique asset that sets Frisco apart from most other mountain towns. The Frisco Historic Park and Museum helps new generations of citizens and visitors form a connection with the town's past. The Frisco/Copper Visitor Information Center is jointly funded by the Town and Copper Mountain Ski Resort to provide guests with the resources they need to fully enjoy the local experience. The Frisco Adventure Park, located along the shores of Lake Dillon in the Peninsula Recreation Area, contains the Frisco Day Lodge, a tubing hill, bike park, terrain park, skateboard park, the Frisco Nordic Center, the Peak One disc golf course, and a multi-purpose ball field. In addition, Frisco maintains a vast array of other public parks and recreational amenities. The Ten Mile Recreation Pathway connects Frisco to over 50 miles of paved pathways to Vail, Breckenridge, Copper Mountain and Keystone. The 20-acre Walter Byron Park, along Ten Mile Creek, and the four-acre Meadow Creek Park, also provide beautiful settings in which to gather, recreate and relax.

TOWN STATISTICS as of December 31, 2023

Date Chartered	1879	<u>Building permits issued:</u>	
Date of Incorporation	1988	Number	208
Form of Government	Council-Manager	CO's issued	50
Elevation	9,097 Feet		
Area	2 square miles	<u>Streets:</u>	
Population	2,796	Lane miles	19
<u>Education:</u>		<u>Recreation and Culture:</u>	
Number of students	1132	Miles of trails	12
Early childhood	1	Parks	10
Middle School	1	Park area	240 Acres
Charter	1	Library	1 (Outside Town limits)
		Museum	1
<u>Municipal Water:</u>		Marina	1
Miles of water mains	33	Disc Golf	1
Number of service connections	2,038	Tubing hill	1
		Sledding hill	1
<u>Licenses:</u>		Ball and multi purpose fields	2
Business licenses	1,602	Bike park	1
Sales Tax Licenses	2421	Tennis courts	1
		Kayak park	1
<u>Police Protection:</u>		Nordic Center	1
Number of stations	1	Volleyball courts	1
Number of positions	18	Outdoor ice rink	1

LOCAL ECONOMY

Overview

The Town of Frisco, as a central location within Summit County boasting convenient highway access, relies on tourism as its main economic driver. The proximity of many world-class ski resorts, including Copper Mountain, Breckenridge, Keystone, Arapahoe Basin, Vail and Beaver Creek, all within a short driving distance, enlivens the winter season with guests from all over the globe. Still more visitors arrive in the winter to explore the vast array of other outdoor recreational opportunities, including the tubing hill and terrain park at the Frisco Adventure Park, Nordic skiing at the Frisco Nordic Center, snowmobiling and snowshoeing. Because the town is largely surrounded by protected wilderness and the natural beauty of the Rocky Mountains, tourism continues to be a driving force in the spring, summer and fall as well. Lake Dillon, for instance, is a huge asset which gives boating and fishing enthusiasts a unique opportunity to enjoy the high peaks from the water. The extensive paved pathway system has also become a major draw for cyclists. Not to be forgotten, however, is the impact of real estate on the local economy. Many local businesses are reliant upon the high demand for first and second homes in this natural setting.

Town of Frisco, Colorado
Demographic and Economic Statistics
Last Ten Fiscal Years

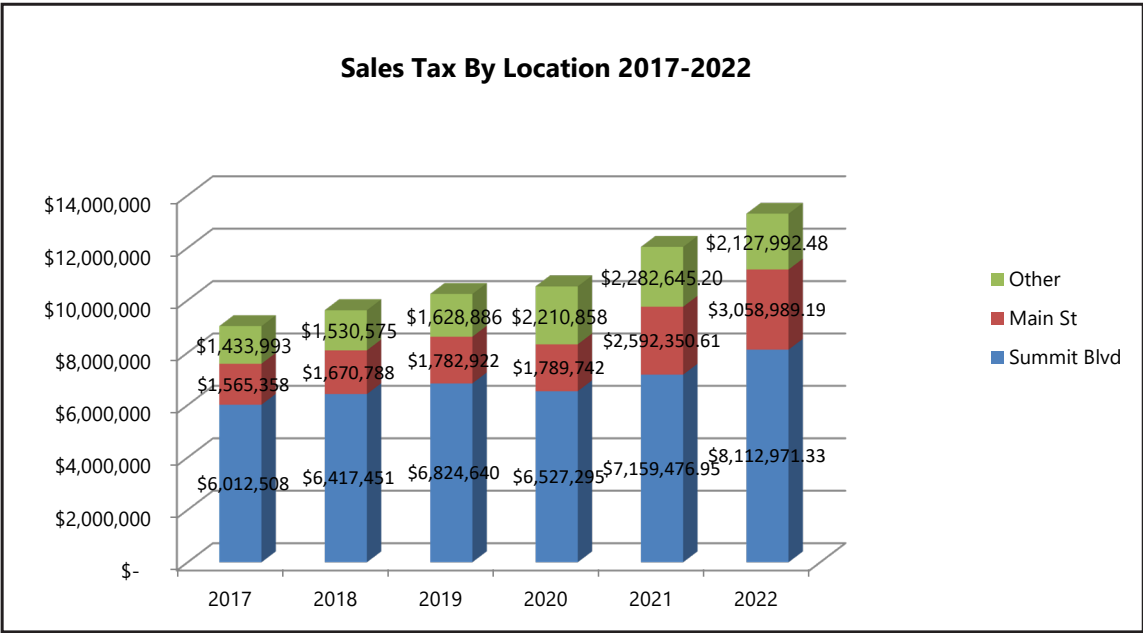
Fiscal Year	Frisco Population (1)	Summit County Population (1)	Median Family Income (2)	Per Capita Income (3)	School Enrollment (4)	Unemployment Rate (5)
2012	2,704	28,385	89,800	46,220	815	7.20%
2013	2,746	28,860	92,100	49,369	770	4.40%
2014	2,795	29,496	90,800	50,685	807	3.40%
2015	2,873	30,268	86,600	54,615	832	2.50%
2016	2,934	30,817	81,500	58,386	963	2.10%
2017	2,967	31,133	88,600	64,446	965	1.50%
2018	2,922	31,095	90,600	69,447	1,014	1.60%
2019	2,912	31,190	89,100	71,479	1,023	2.70%
2020	2,902	31,013	95,900	77,754	1,047	4.40%
2021	2,859	30,970	96,100	86,390	1,135	4.20%
2022	2,796	30,583	99,800	94,423	1,132	2.80%

Sources:

- (1) Information from the State of Colorado, Department of Local Affairs (DOLA), Demography Office.
- (2) Information from the Summit Combined Housing Authority’s Annual Area Median Income (AMI) for a four person household, Summit County only.
- (3) Bureau of Economic Analysis, U.S. Department of Commerce, Summit County only
- (4) Summit County School District
- (5) Colorado Department of Labor and Employment - LMI Gateway, Summit County

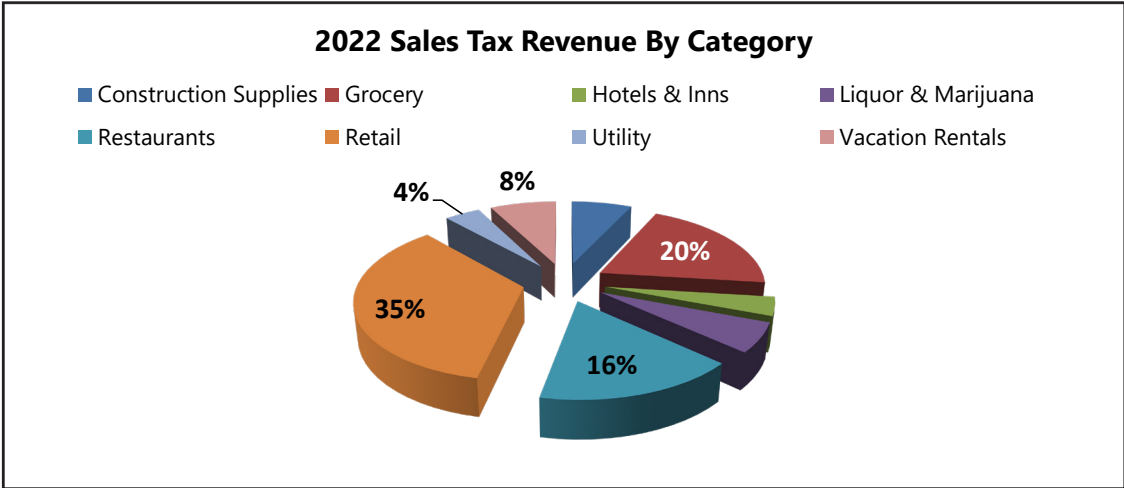
Commercial Areas

The Town includes two very distinct commercial areas: Summit Boulevard and Main Street. Summit Boulevard (Colorado Highway 9) is the main thoroughfare leading from Interstate 70 through Frisco toward Breckenridge. This is an automobile-friendly commercial area where most of the national and regional chain stores, restaurants and lodgers are located. With Wal-Mart, Safeway, Whole Foods, Grand Lodge, five fast-food restaurants and numerous other enterprises, this area, by far, generates the greatest amount of sales tax revenue for the Town. Just off of Summit Boulevard, the town also has a series of mainly construction- and home improvement-related light industrial facilities and warehouses. In contrast, Main Street hosts many of the locally-owned retail, restaurant and lodging companies for which Frisco is known. Main Street is a quaint, pedestrian-friendly area that gives the town much of its unique mountain character and community feel. The Town also hosts a series of very popular special events on Main Street throughout the year, including the Colorado BBQ Challenge.



Major Industries

Major industries in 2023 continued to include tourism, real estate, health care, education and governmental service. Many local retailers, restaurants, and lodgers rely heavily upon the tourist trade, but they also generate a large percentage of business due to the turnover of local properties and redevelopment. World-class health care providers and the location of St. Anthony’s Summit Medical Center (just outside of municipal limits) also contribute to the well-being of the local economy.



Major Employers

Major employers in 2023 included Wal-Mart, Safeway, the Town of Frisco, Grand Lodge, AC Marriott and an assortment of lodging, restaurant, retail and construction-related businesses. In addition, a number of entities outside of the municipal limits provide employment for a large portion of the Frisco populace. These include Copper Mountain Ski Resort, St. Anthony’s Summit Medical Center, the Summit County School District, and the Summit County Government. It is also important to note, however, that many employees currently working in Frisco commute from other areas due to the increased housing costs within the town and in Summit County as a whole.

Town of Frisco, Colorado Principal Employers Fiscal Year 2022		
Employer	Employee # Range 2022	(1) Percentage of Total County Employment
Town of Frisco	100 - 249	0.005 - 0.013%
St. Anthony Summit Medical Center *	100 - 249	0.005 - 0.013%
Summit High School *	100 - 249	0.005 - 0.013%
Whole Foods	100 - 249	0.005 - 0.013%
KCNC	100 - 249	0.005 - 0.013%
Wal-Mart	100 - 249	0.005 - 0.013%
Herbal Bliss	100 - 249	0.005 - 0.013%
Summit Middle School *	50 - 99	0.005 - 0.013%
Outer Range Brewery	50 - 99	0.003 - 0.005%
Baymont By Wyndham Frisco Lake	50 - 99	0.003 - 0.005%
Safeway	50 - 99	0.003 - 0.005%
Summit County Ambulance *	50 - 99	0.003 - 0.005%
Summit Stage *	50 - 99	0.003 - 0.005%
(1) Total Employees within Summit County:	21,094	
* Business not within municipal limits of the Town of Frisco		
Number of employees is only given in ranges		
(1) Colorado LMI Gateway Unable to get total employees within Town of Frisco Information is not available for previous years		



ORGANIZATIONAL CHART

RESIDENTS OF FRISCO

TOWN COUNCIL

Prosecuting Attorney
Municipal Court Judge
Town Attorney

Boards & Commissions

Town Manager

Assistant Town Manager

FINANCE

Audit
Budget
Revenue
Payroll
Accounts Payable
Utility Billing
Procurement

TOWN ENGINEER AND PUBLIC WORKS

Streets
Buildings
Fleet
Grounds
Water
Capital Projects

POLICE

Administration
Municipal Court
Law Enforcement
Investigation

RECREATION AND EVENTS

Adventure Park (Nordic Center, Tubing, Ski & Ride, Amenities)
Marina
Youth/Adult Programs
Special Events

ADMINISTRATION

Town Clerk/
Executive Assistant
Deputy Town Clerk
Administrative Assistant/Front Desk Reception
Environmental Sustainability Programs and Initiatives
Sustainable Materials

COMMUNITY DEVELOPMENT

Planning
Zoning
Building
Housing
Short Term Rentals

MARKETING, COMMUNICATIONS AND CULTURE

Marketing
Public Information Officer
Historic Park & Museum
Information Center
Arts and Culture

HUMAN RESOURCES

Recruitment & Retention
Employee Benefits
Timekeeping
Performance Management
Recognition & Celebrations



Budget/Financial Overview



BUDGET/FINANCIAL OVERVIEW

Revenues

The Town’s revenue position for all funds can be analyzed by comparing revenue sources from all funds. The following table provides this presentation:

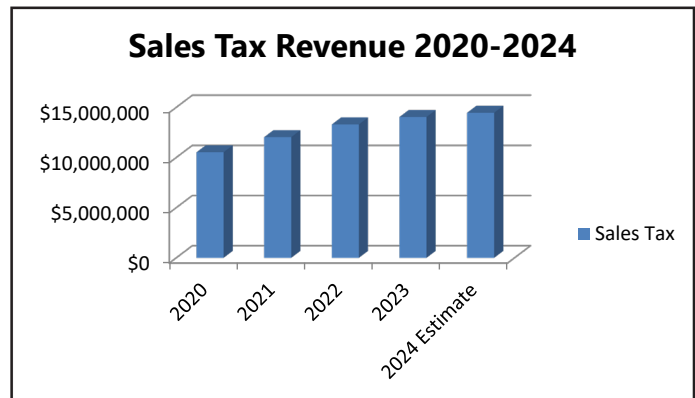
Revenues	2023 Projected	2024 Budgeted
Taxes	\$21,643,578	\$22,247,092
Licenses & Permits	1,057,525	1,527,100
Intergovernmental	6,701,970	6,352,648
Charges for Services	7,014,626	7,309,150
Investment Income	1,089,673	571,101
Lottery Proceeds	40,000	40,000
Other Revenues	1,063,980	847,521
Total Revenues	\$38,611,352	\$38,894,612

As clearly indicated in this table, taxes far exceed any other revenue category, making the Town especially reliant upon and vulnerable to sales tax revenues. The 2024 projection of sales taxes was largely based upon 2023 projections.

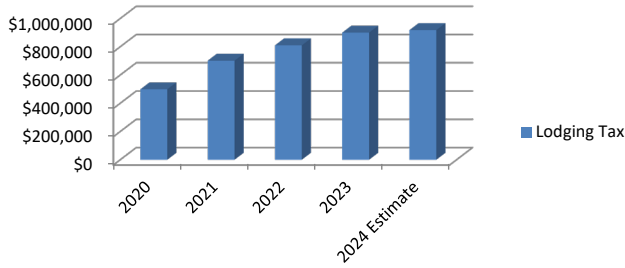
A great deal of time and effort goes into the Town’s sales tax and revenue projections. These projections are in compliance with the Town’s financial policies, whereby the Town must consider the regional economic activity, past history, and its impact on the Town’s resources. Because many of the Town’s revenues are subject to risky variables (economy, weather, skier days, and tourism, for example), it is important to be conservative with revenue projections. A health pandemic has now added to the need for conservative budgeting.

The following discussions of the Town’s major sources of revenue explain the underlying assumptions for estimates and discuss significant revenue trends.

- Sales Tax Revenues – 3 percent increase over 2023 budget:** Sales tax revenues have comprised an average of roughly 65 percent of General Fund revenues over the past five years. These revenues include those derived from the 2% city sales tax and the 2% county sales tax collected within Frisco town limits. Sales tax revenues have increased with our economy coming out of the Covid pandemic. 2024 revenues are budgeted at a 30 percent increase over 2022 budgeted amounts in belief our economy will continue to thrive. This projection is a 2.9% percent increase over 2023 estimated revenues. It is first based upon a trend analysis of deseasonalized and smoothed sales tax data over a 10-year period, which indicates an average year-over-year growth percentage of roughly 2.89 percent. Staff has then judgmentally weighed such factors as a continued increase of capacity for growth, previous years’ variance, a new short-term rental compliance program and current 2023 and 2024 national and state economic forecasts to arrive at the 2024 projected figure.



Lodging Tax Revenue 2020 - 2024

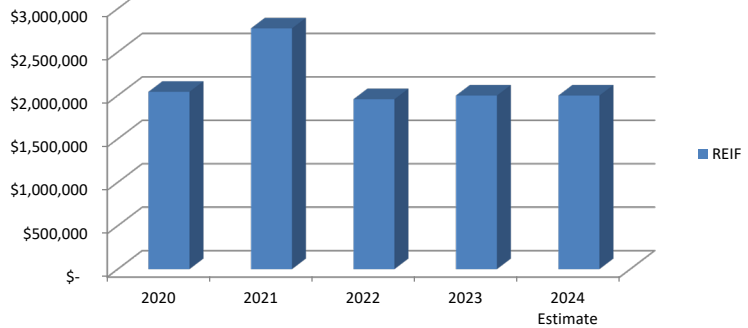


- Lodging Tax – 14.8 percent increase over 2023 budget:** Lodging tax revenue, derived from a 2.35 percent levy on the rental of short-term accommodations, is the main source of funding for the Lodging Tax Fund. Lodging tax revenues for 2024 are projected at 2 percent increase from the currently projected 2023 lodging tax. Because of higher taxes levied on short term rentals staff is predicting a slight increase in short term lodging tax and is first based upon a simple trend analysis. Staff has then judgmentally weighed such factors as previous years’ variance, current 2023 and 2024 national and state economic forecasts, climate volatility, and the new short-term rental compliance program.

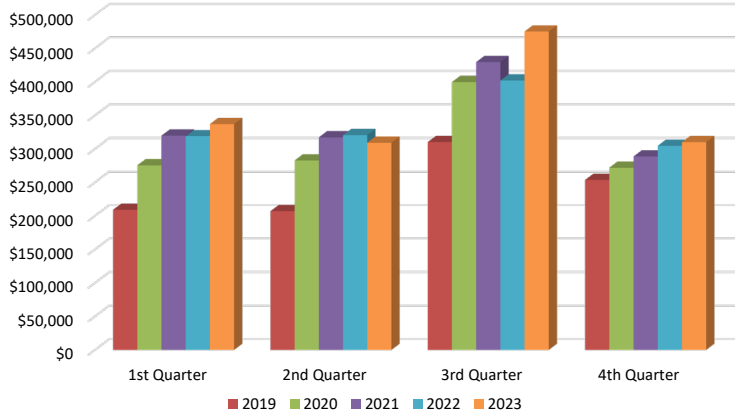
- Real Estate Investment Fees (REIF) – 33 percent increase from 2023 budget:**

Real Estate Investment Fee revenue is the main source of funding for the Capital Improvement Fund. 2021 was a record year for collections. With the real estate market continuing to exceed sales expectations, Real Estate Investment Fee revenue is projected at a 33% percent increase from currently budgeted 2023 REIF due to property transaction being less impacted by rising interest rates than anticipated. The unknowns of the economic impacts of high inflation dictate a conservative approach to these projections. This projection is based upon actual 2023 revenues to date, an overview of the national, state and local housing markets, rapidly rising prices, affordable housing challenges and a dearth of available inventory. New projection methodologies for this volatile revenue stream have been explored over the years but no available data sets were identified that could provide the foundation for more reliable estimates.

REIF Revenue 2020 - 2024



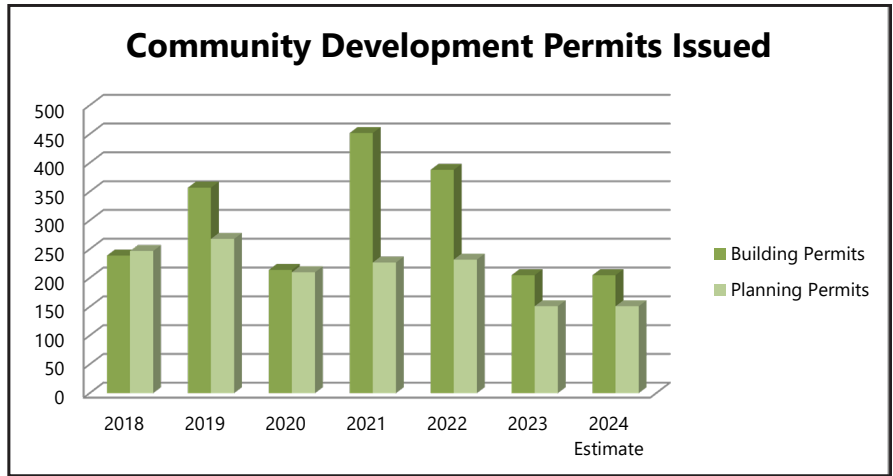
Water User Fees by Quarter 2019-2023



- Water User Fees – 5 percent increase over 2023 budget:** The Town Council directed the preparation of a water rates study in 2019. As such, water user rates to customers were increased for the 4th quarter of 2019 and have increased annually for five years. In 2024, rates will begin to be reevaluated to ensure there are adequate funds in the Water Fund to meet future infrastructure needs. The first step in this process will be to evaluate the age and condition of the system’s infrastructure in order to effectively calculate a sustainable rate structure. The new rate structure was implemented to promote

conservation. Water user fees are projected at a 12 percent increase over currently budgeted 2023 revenues and a 5 percent increase from current 2023 estimated revenue. User rates for 2024 will be \$54.69 per EQR plus usage charges, and water tap fees for 2024 will be \$6,926.66 per EQR.

- Community Development Revenues - 22.5 percent increase over 2023 budget:** Community Development revenues, which include planning permit fees (development application fees, subdivision fees and miscellaneous fees such as sign permits), building permit, plumbing permit, and mechanical permit fees, are projected to exceed the original budget for 2023 by 22.5 percent. A trend analysis of revenue data over a 10-year period was initially performed.



The assumptions made for 2024 are heavily weighted toward Town staff’s knowledge of upcoming projects in various stages of planning, in addition to the Town of Frisco’s approach to residential and commercial build-out, the knowledge that the majority of projects will continue to occur through the redevelopment of existing structures and properties, the condition of the national and state economies and housing markets, and historical over-performance (as compared to budget) of these revenue streams.

- Grant Revenues:** Staff understands the value of grant dollars and intends to take advantage of grant opportunities as they arise. In 2022, the Town hired an external grant and planning firm to research grant opportunities and submit grant applications in partnership with Town Staff. The following grant opportunities have been identified as relating to 2024 expenditures and are included within the 2024 budget:

Cost Center	Department	Description	Amount	Agency
10-1119	Community Development	Comprehensive Plan	\$100,000	DOLA
10-1120	Administration / Sustainability	Climate Action Plan	\$45,000	DOLA
10-1121	Police	Bulletproof vests	\$8,000	DOJ
10-1131	Public Works / Streets	Bridge Improvements	\$552,000	CDOT
20-2000	Capital	MMOF Hwy 9 Sidewalks	\$504,882	CDOT
20-2000	Capital	Walter Byron Park Main Street Live - Solar Street	\$50,000	CWCB
20-2000	Capital	Lights	\$795,000	DOLA
20-2000	Capital	Building Electrification	\$500,000	CEO
40-4000	Water	PFAS Mitigation	\$4,000,000	CDPHE
90-9000	Recreation / Marina	Rescue Boat	\$30,000	DRREC

Expenditures

Expenditures relate to the ongoing day-to-day expenses required to provide basic services to customers and to maintain infrastructure. The Town examines workload indicators, past expenditures, and approved service levels when projecting its future expenditures. The challenge of being able to address employee retention with merit and inflation based increases in wages, increases in the cost of natural resources, the prevailing uncertain economic conditions, enhancements to programs and events, and funding for multiple capital improvement projects were major factors in estimating expenditures in 2024.

The chart listed below compares the 2024 budget for all fund expenditures to the 2023 budget.

<u>Expenditures</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
General Government	\$4,292,458	\$6,942,853
Public Safety	2,311,891	2,541,905
Community Development	2,509,403	5,388,824
Public Works	3,322,297	7,297,045
Recreation and Culture	5,080,708	6,387,907
Capital Outlay	31,941,500	7,365,500
Debt Service	745,545	1,260,238
Other Expenditures	6,681,683	50,000
Total Expenditures	<u>\$56,885,485</u>	<u>\$37,234,272</u>

The 2024 budgeted expenditures for all funds decreased from the 2023 budget by \$21,651,213 or 38.1 percent; this decrease is attributed primarily to budgeted capital projects for 2024 compared to 2023.

All of the proposed capital improvement projects are subjected to an evaluation process, to assess the project's impact on the overall sustainability of the town and strength of relationship to the Strategic Plan. This evaluation includes review of the proposed project and its impacts to energy efficiency and/or natural resources, quality of services and/or infrastructure, public safety and/or well-being of the community, and the local economy. Each project budgeted for 2024 correlates to the Town's 2023 Strategic Plan and other guiding plans adopted by Town Council. Again this year, staff has included a section in this budget document, clearly depicting the correlation between capital requests and the Strategic Plan, which can be found in the Capital Improvements program.

Capital improvement projects budgeted for 2024 total \$7,390,500 broken down by fund as follows:

<u>Fund</u>	<u>Expenditures</u>
Capital Improvement Fund	\$6,020,500
Water Fund	900,000
Housing Fund	0
Lodging Tax Fund	70,000
Marina Fund	400,000
TOTAL	<u>\$7,390,500</u>

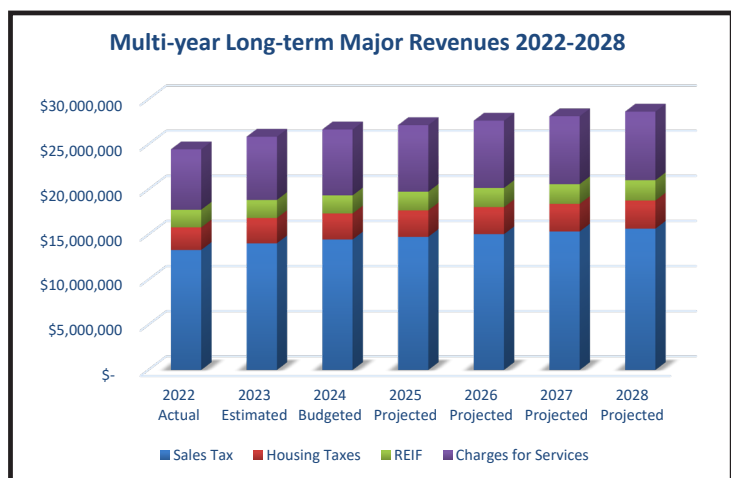
TOWN OF FRISCO
LONG-TERM FUND BALANCE, REVENUE AND EXPENDITURE PROJECTIONS

In an effort to assist Council and Management with strategic decision-making for the mid- and long-terms, the Finance Department presents the updated Fund Balance, major revenue and expenditure forecasts through 2028. The goal of these preliminary forecasts is to provide staff's best estimates of critical revenue streams and expenditure growth, along with the impacts of such growth on overall Town Fund Balance. This data includes 2022 audited actuals, 2023 projected, 2024 budgeted and four additional years of future estimates. In addition, staff discusses the assumptions and methodologies that form the basis of these projections and external factors that could result in over- or under-performance. In this context, it is important to note that the Town is committed to a conservative budgeting philosophy, which generally results in the selection of methodologies and the acceptance of assumptions that tend to understate eventual revenues and overstate eventual expenditures over time.

LONG TERM PROJECTIONS							
	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budgeted</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2027 Projected</u>	<u>2028 Projected</u>
Taxes	\$ 20,352,062	\$ 21,643,578	\$ 22,247,092	\$ 22,914,505	\$ 23,601,940	\$ 24,309,998	\$ 25,039,298
Charges for Services	6,827,405	7,014,626	7,279,150	7,351,942	7,425,461	7,499,716	7,574,713
All Other	3,840,588	9,953,148	9,368,370	9,462,054	9,556,674	9,652,241	9,748,763
	31,020,054	38,611,352	38,894,612	39,728,500	40,584,075	41,461,955	42,362,774
Salaries/Benefits	\$ 9,235,943	\$ 11,116,457	\$ 11,561,115	\$ 12,023,560	\$ 12,504,502	\$ 13,004,682	\$ 13,524,870
Operating	11,047,156	16,167,409	12,728,664	12,983,237	13,242,902	13,507,760	13,777,915
Capital Outlay	11,462,949	32,963,698	11,684,255	17,920,904	11,636,286	16,124,098	11,793,767
Debt Service	751,611	1,055,686	1,260,238	1,260,238	1,260,238	1,260,238	1,260,238
	32,497,659	61,303,250	37,234,272	44,187,938	38,643,928	43,896,778	40,356,790
Other Sources and Uses	47,243	7,559,872	947,051	956,522	966,087	975,748	985,505
Reconciliation to GAAP Basis	1,031,254	-	-	-	-	-	-
Net Change in Fund Balance	-399,108	-15,132,026	2,607,391	-3,502,917	2,906,234	-1,459,076	2,991,489
Unavailable Fund Balance	(12,722,180)	(12,720,680)	(16,220,080)	(16,220,080)	(16,220,080)	(16,220,080)	(16,220,080)
Fund Balance - January 1	41,469,493	40,261,450	25,130,924	24,238,915	20,735,998	23,642,231	22,183,156
Fund Balance - December 31	\$ 40,261,450	\$ 25,130,924	\$ 24,238,915	\$ 20,735,998	\$ 23,642,231	\$ 22,183,156	\$ 25,174,645

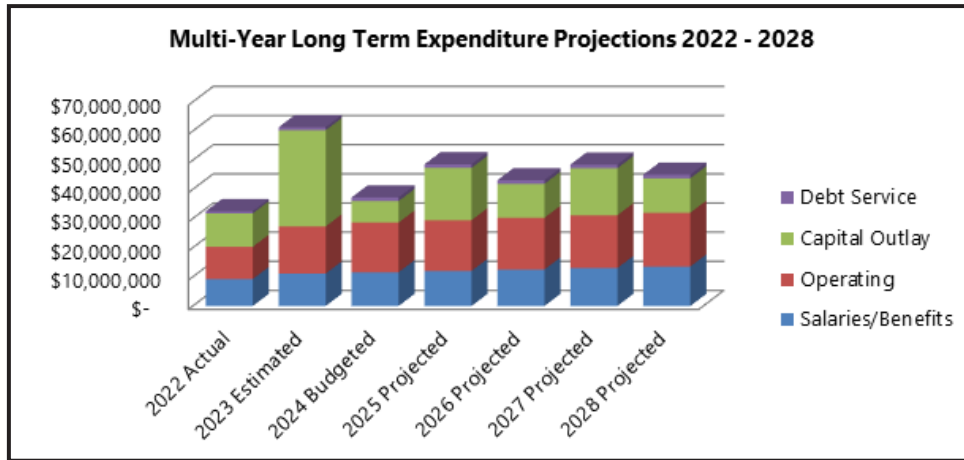
Long-term Revenues

This long-term revenue graph illustrates projections for the Town's four major revenue streams: sales taxes, housing taxes, real estate investment fees (transfer taxes), and charges for services. (Please note this graph does not reflect projections of all Town revenues, only those considered major sources of revenue. All revenues are presented in the table above.) After two years of unprecedented growth in 2021 and 2022, attributed to the pent-up travel demand resulting from the COVID-19 pandemic, staff is projecting close to a 24.5% increase from 2023 revenues compared to 2022. This is largely related to investment earnings, grant funding, CDOT partnership contributions for housing, and with staff projecting a 5.6% growth in sales tax for 2023 over 2022. Overall revenue growth of less than 1% is conservatively forecast from 2023 to 2024. Going forward, tax growth is estimated at an average of 3% annually. Economic cyclicality on the state and national levels and the ever-present possibility of decrease in tourism, as well as drought and wildfire conditions pose the greatest downside risks to growth and have been factored into these projections.



Long-term Expenditures

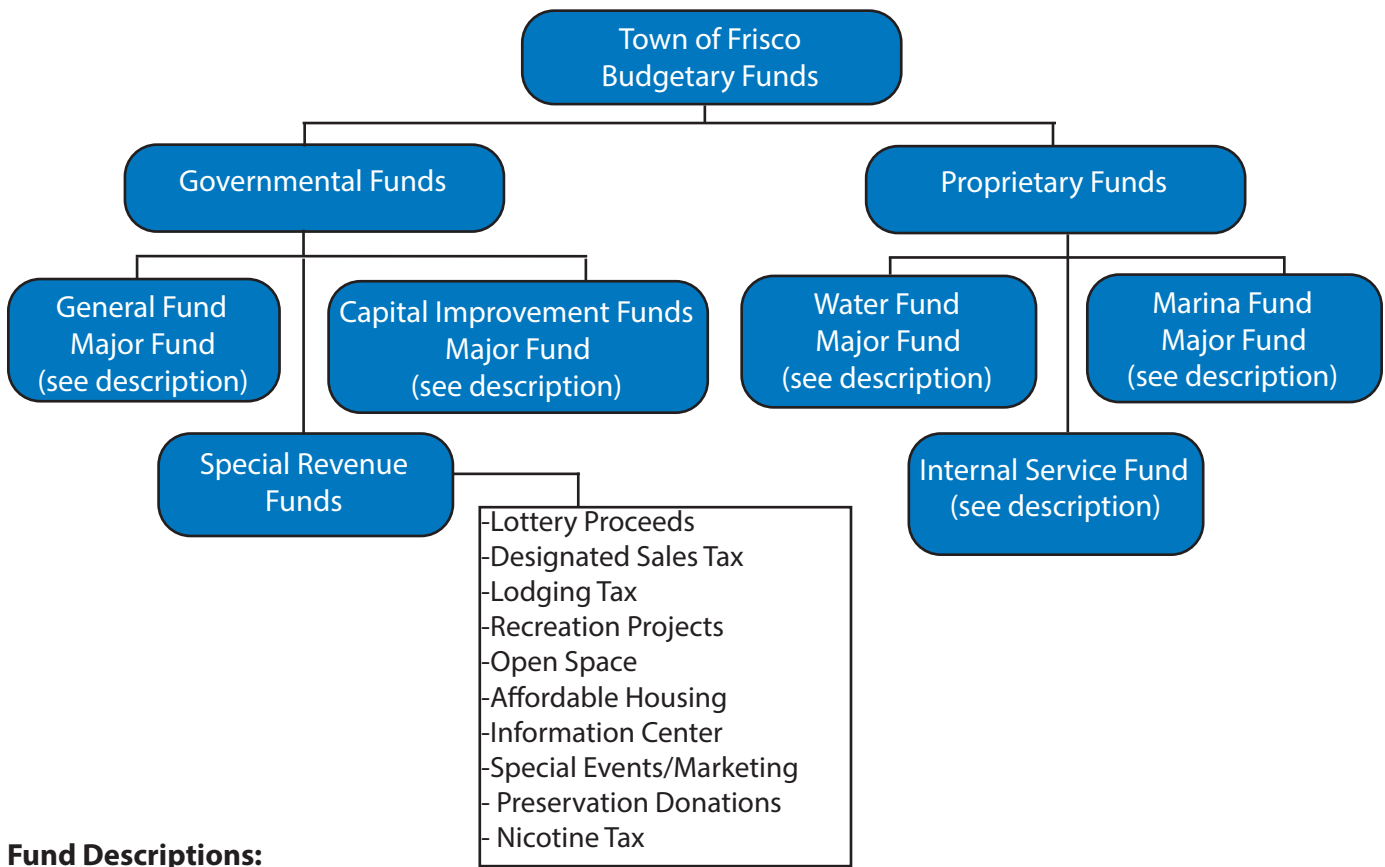
The four major categories of expenditures factoring into long-term Fund Balance include salaries and benefits, operating expenditures, capital outlay, and debt service. In light of a heightened challenge of attracting and retaining Town workforce, Staff projects salary and benefit expenditures are estimated to increase at a rate of 4%. Prior year actuals indicate that savings are likely to be realized due to staff turnover and positions that go unfilled during the re-hiring process. Operating expenditures, on the other hand, have been projected to increase at a rate of 2% based on expected increases in hard costs, utilities, and gas. Capital outlays are projected in accordance with the five-year capital plan, which can be viewed in full at the end of the Capital Improvement Fund section of this budget document and in the Capital Improvement Program section. It is important to note in this context, however, that projected costs for some of the major projects listed in the five-year capital plan are likely to change as the projects come into clearer focus.



Summary

Based on the conservative revenue and expenditure projections through 2024, the Town of Frisco anticipates a decrease in overall available Fund Balance of approximately 3.5% from year-end 2023 through year-end 2024. The large percentage decrease between 2022 and 2023 is a direct function of the numerous approved capital projects that were delayed in 2020 for which the Town is continuing to complete overdue projects, and future capital projects in the upcoming years. Overall fund balance is expected to experience a decrease in future years related to the many capital projects anticipated. If in future years anticipated available fund balance dips below the set reserve at that time, projects will be prioritized and delayed accordingly. Despite the anticipated decline in upcoming years, the Town remains in a strong financial position. It is always possible that rising construction costs, emergency expenditures, economic cyclicity, or climatic volatility result in even further declines. As such, staff and Council remain committed to achieving additional efficiencies in the provision of governmental services, to exploring additional diversity in revenue streams, remaining flexible in capital spending, and to continue communications with the community in regard to program prioritization.

Town of Frisco Fund Structure



Fund Descriptions:

Major Funds

Major funds represent the significant activities of the Town and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget..

Major Governmental Funds

The main operating fund for the Town of Frisco, the General Fund is a major fund of the Town and is used to account for the resources devoted to funding services traditionally associated with local government. It has some limited interaction with a majority of the other funds. The Capital Improvement Fund is used to account for resurfacing of streets, debt repayment, reforestation projects, and other capital development/improvements. The Housing Fund, a major Special Revenue Fund, is restricted to expenditures related to workforce housing.

Major Proprietary Funds

These funds are used to account for the acquisition, operation, and maintenance of government facilities and services, which are entirely self-supported by user charges. Enterprise Funds include the Water Fund, which provides water services to the Town’s nearly 2,700 water customers, and the Marina Fund, which provides recreational boating at Dillon Reservoir, are included in this fund type. Additionally, the Town utilizes one non-major internal service fund, the Insurance Reserve Fund, used to account for the self-insured health fund of the Town.

Non-Major Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds include Historic Preservation Fund, Conservation Trust Fund, Open Space Fund, Nicotine Tax Fund and Lodging Tax Fund.

A more detailed description of each fund is provided at the beginning of the approved budget section for that fund. All funds, major and non-major, are appropriated.

Town of Frisco Use of Funds by Department

The following table lists Town departments and the funds they use:

USE OF FUNDS BY DEPARTMENT

	Capital Fund	Conservation Trust Fund	General Fund	Housing Fund	Lodging Tax Fund	Marina Fund	Nicotine Fund	Water Fund
General Government/ Administration			X				X	
Legislative			X					
Finance			X					
Human Resources			X					
Communications, Marketing and Events			X		X			
Community Development	X		X	X				
Police			X					
Public Works	X		X		X			X
Recreation	X	X	X		X	X		

Fund Balances

The Town of Frisco maintains the following operating funds. (See the fund structure chart at the end of this Budget Overview section.):

- **General Fund** – allows for the recording of the traditional municipal activities taking place in General Government, Legislative, Municipal Court, Finance, Administration, Discretionary (Grant Funding), Marketing, Community Development, Public Safety (Police), Public Works, Historic Park, Special Events, Recreation, Peninsula Recreation Area and the Nordic Center.
- **Capital Improvement Fund** – allows for the recording of real estate investment fee revenue, transfers in from the general fund, and expenditures for capital improvements and related debt service.
- **Housing Fund** – allows for the recording of a sales tax dedicated to housing solutions and designated expenditures, including construction, housing assistance programs and administration.
- **Lodging Tax Fund** – allows for the recording of a dedicated sales tax on lodging establishments and designated expenditures for the Information Center, operations and maintenance for the Town’s recreation amenities, and special events/marketing.
- **Water Fund** – allows for the recording of the acquisition, operation and maintenance of facilities, services, and water rights associated with providing water to the Town.
- **Marina Fund** – allows for the recording of operations and maintenance of the Frisco Bay Marina.

By definition, fund balance is the excess of assets over liabilities. Illustrated below is a 5-year fund balance history of all the Town’s funds.

Fund	Audited 2019	Audited 2020	Audited 2021	Audited 2022	Estimated 2023	Budgeted 2024
General	\$8,140,978	\$17,052,192	\$8,398,873	\$12,862,420	\$12,058,431	\$10,749,220
Capital Improvement	\$8,140,535	\$3,406,381	\$17,678,447	\$14,458,491	\$248,533	\$1,319,400
Historic Preservation	\$1,013	\$1,023	\$1,024	\$1,030	\$1,050	\$1,051
Conservation Trust	\$50,287	\$71,345	\$109,663	\$119,676	\$32,676	\$13,676
Water	\$11,391,534	\$11,743,084	\$12,042,879	\$12,105,600	\$12,747,343	\$16,398,730
Open Space	\$12,398	\$12,519	\$12,526	\$12,509	\$12,905	\$13,005
Housing	\$5,289,171	\$6,667,177	\$8,043,877	\$5,816,544	\$4,794,166	\$5,156,589
Insurance Reserve	\$210,028	\$212,076	\$212,201	\$213,545	\$795,390	\$747,710
Nicotine Tax	0	\$488,013	\$648,260	\$830,709	\$691,000	\$638,024
Lodging Tax	\$637,878	\$773,782	\$1,013,917	\$1,253,058	\$1,438,527	\$267,730
Marina	\$4,444,366	\$5,112,327	\$5,221,171	\$5,309,952	\$5,031,583	\$5,153,860
	\$38,318,188	\$45,539,919	\$53,382,838	\$52,983,630	\$37,851,604	\$40,458,995

A brief explanation of significant variations in fund balances over this time period is offered below:

General Fund – As the economy continued to expand, revenues increased significantly in 2017 through 2019 while expenditures remained relatively the same. In 2020, revenue growth came to a halt with the worldwide COVID-19 pandemic, particularly in revenues generated from charges for services. By resolution, amounts in excess of the 7 month required reserve are to be transferred to the Capital Improvement Fund. Due to the pandemic and the impacts to the global economy, as well as Frisco, no transfer was made to the Capital Fund; in fact, in 2020, the Capital Fund transferred \$4.7M back to the General Fund, savings from deferred capital projects. With this transfer and a substantial amount in excess reserves at the end of 2020, Council committed to retaining \$7M in the General Fund in the form of a temporary budget stabilization reserve. With the improving economy and the need to fund approved capital projects for 2022, this \$7M was transferred to the Capital Improvement Fund at the end of 2021. The General Fund was able to transfer the required excess of \$928,193 to the Capital Improvement Fund at the end of 2022. In 2023 with the economy rebounding over previous years the General fund will transfer the required excess of \$3,372,584 to the Capital Improvement Fund at the end of 2023.

Capital Improvement Fund – The fund balance of this fund can vary significantly from year to year; it is funded primarily from real estate investment fees, which are dependent upon the real estate market, and transfers from the General Fund that are in excess of required reserves. Additionally, some scheduled projects are impossible to complete within the year funding is appropriated due to weather conditions, staffing, contractor scheduling, and other conditions unique to our location. The Town expected to transfer \$893,347 to this fund from the General Fund at the end of 2020; however, due to the worldwide COVID-19 pandemic and the impacts to the global economy, including Frisco, these funds were not transferred. In fact, nearly \$5M in capital projects was deferred in this fund and \$4.7M was transferred back to the General Fund. With improved economic conditions, the budget stabilization reserve was transferred to this fund at the end of 2021 and \$928,193 was transferred at the end of 2022. In 2023, the excess over the required General Fund reserve will be \$3,372,584.

Historic Preservation Fund - This fund was established January 1, 2019, for the purpose of accepting donations from the public for preservation and/or restoration of the Town's historic artifacts. There is no required reserve for this fund.

Conservation Trust Fund – Expenditures from this fund are restricted to recreation projects. Capital projects for 2023 and 2024 are designated for the construction of the new Slopeside Hall at the Frisco Peninsula Recreation Area (PRA). There is no required reserve for this fund.

Water Fund – This fund balance can also vary significantly from year to year; most capital expenditure requests are for ongoing maintenance of existing infrastructure. In 2017, the Town completed Well #7 to prepare for future growth. In 2018, the Water Fund funded a portion of the costs for the expansion of the Public Works Facility. As in 2021, the majority of expenditures for 2024 are projected for ongoing maintenance and upgrades to existing infrastructure. However, there is \$500,000 budgeted for PFAS mitigation. Additionally, the Town is committed to implementation of its Water Efficiency Plan and has appropriated amounts for programs that meet the goals of that plan. A four-month reserve, based on operating expenses, is required for this fund.

Open Space Fund – The Town maintains this fund for future major capital projects or land acquisition. In 2015, Town Council approved a transfer in the amount of \$100,000 to the Capital Improvement Fund to facilitate the Step Up Main Street project. No amounts have been budgeted from this fund for many years and there is no required reserve for this fund.

Insurance Reserve Fund – In 2005, this fund was established to cover substantial insurance claims and unforeseen increases in the cost of providing health insurance. Funding for this fund was not provided until 2007. In an attempt to reduce health insurance costs, the Town has assumed more aggregating deductible liability risk; this potential liability of \$65,000 was budgeted in 2011 through 2022. In 2023, the Town began to budget a 6 month reserve of health related expenditures in this fund, in order to offset the risk of the Town's self-insured plan. Additionally, all

health related costs, fixed costs and claims, will be paid out of this fund, with internal service contributions paid in by each department.

Housing Fund – This fund was established in late 2006 for the purpose of funding workforce housing, with funding beginning mid-2007. An additional tax was authorized by voters effective 2017 totaling a 0.725% tax levied by the Summit Combined Housing Authority and shared with Town of Frisco through an intergovernmental agreement. In 2022, a new 5% short term rental excise tax was authorized by voters for funding workforce housing; stays at hotels and lodges are exempt from this tax. Funds are committed to County-wide affordable housing, loan programs and administrative costs. Due to the housing shortage in our community, the Town completed several projects in 2018. The Town budgeted a significant amount in 2023 for projects as they become identified, as well as the Housing Helps program, fees for administrative services provided by the Housing Authority, the Granite Park project and a full time Town staff member to coordinate housing projects. There is no required reserve for this fund.

Nicotine Tax Fund – This fund was established on October 13, 2020 to record collections and disbursements from taxes collected on the sale of cigarettes, nicotine products and tobacco products, as approved by Summit County voters on November 2, 2019. The tax went into effect January 1, 2020, The majority of these revenues are for county-wide initiatives, to include smoking cessation, general health related programs, and childcare tuition assistance. There is no required reserve for this fund.

Lodging Tax Fund – The Town assumed operations of the Visitor Information Center in 2009 and funding for this entity comes from this fund. Considerable amounts will be expended from this fund in 2022 for operations and maintenance of sports fields, replacement of sports equipment and landscaping, as well as funding for various recreation programs. Additionally, funding for design of the bathroom facilities at the Information Center will come from this source of revenue. Recommendations for programs and expenditures relating specifically to community art and culture are guided by the Arts and Culture Council. This fund has no required reserve.

Marina Fund – The Town took over operations of the Frisco Bay Marina in 2005. Significant projects were completed in 2019 - 2022 focusing on a major dredging project and a new boater services building. In 2023, the Town budgeted for the replacement of equipment. 2024 operations have conservatively budgeted for replacement of fleet pontoons and a new rescue boat. A four-month reserve, based on operating expenditures, are on target for this fund.



2024 BUDGET CALENDAR

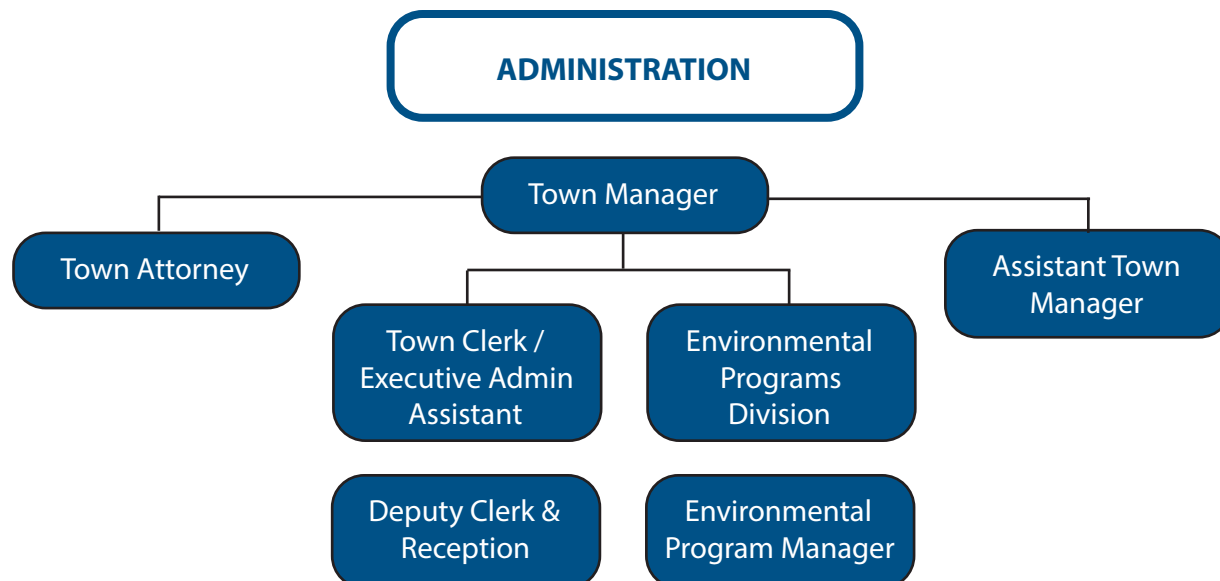
5/9/2023	T	Town Manager, Assistant Town Manager, Capital Projects Manager, & Finance Director meet to discuss 2024 Budget Priorities & Capital Improvement Program
5/10/2023	W	Online Budget Training - where to find sheets, how to download budget reports from Caselle Dashboard (recording posted in intranet)
5/15/2023	M	Fleet, Technical Purchases, and Position request forms due
05/15-05/26	M-F	Procurement Specialist available for 1:1 Caselle dashboard training (email Cameron with Outlook invite)
05/16-05/19	Tu-F	Fleet, Technical Purchases, and Position forms reviewed by Finance Director and Town Manager
5/25/2023	Th	Approved / denied Fleet and Position forms returned to Department directors
5/30/2023	T	Budget expenditure & payroll costing worksheets, to include 2023 projections (with notes on changes from 2023 budget) & 2024 proposed budget (with notes on changes from 2023 budget) due
5/30-6/2	Tu-F	Meet with Revenue Technician to discuss revenue projections/budget and fee changes
6/9/2023	F	Budget revenue worksheets returned, to include 2023 projections(with notes on changes from 2023 budget) & 2024 proposed budget (with notes on changes from 2023 budget) due
6/19/2023	M	Finance has uploaded proposed budgets to Caselle dashboard for department feedback
6/19/2023	M	Revenue Technician shares fee schedule with departments for feedback
6/19/2023	M	HR shares Personnel section with departments for feedback
6/20/2023	Tu	2023 department successes; 2023 allocation of training dollars; 2024 department goals tied to Strategic Plan and Performance Measure(s) (tied to Strategic Plan) - including data for 2021, 2022, 2023 estimate, & 2024 target due
6/21/2023	W	Feedback due to Finance Director on proposed budget in Caselle dashboard
6/21/2023	W	Feedback due to Revenue Technician on fee schedule; final version provided to Finance Director
6/21/2023	W	Feedback due to HR on Personnel section; final version provided to Finance Director
6/27/2023	M	Capital Projects Manager shares Capital Improvement Program with departments for feedback
6/26/2022	M	Finance Director provides preliminary budget to Town Manager & Assistant Town Manager
6/29/2023	W	Feedback due to Capital Projects Manager on Capital Improvement Program; draft version provided to Finance Director
6/30/2023	F	Town Manager & Assistant Town Manager meet with Finance Director to review projected revenues / fund balances

6/29 - 7/7	Th-F	Department directors, Finance, Team, Town Manager, & Assistant Town Manager meet to discuss budget submittal - review of current year projections, proposed budget (including notes of explanation regarding changes from budget / prior year), fees, & performance measures / goals
7/21/2023	F	Updated 2023 Projections due
7/31/2023	M	Capital Improvement Program to Finance Director
8/1/2023	Tu	Finance Director finalizes preliminary budget; submits to department directors for review
8/7/2023	M	Reviewed budget returned to Finance Director
8/14/2023	M	Proposed budget (including, Capital Improvement Program, Personnel section, & Fee schedule) to Town Manager
8/23/2023	W	Proposed budget and capital plan submitted to Town Council
8/28-9/1	M-F	One-on-one review of budget and capital plan with Council Members
8/31/2023	Th	Countywide non-profit grant application closes
8/31/2023	Th	Notice of Budget provided to Town Clerk for legal noticing (Thursday – 8 days prior to publication on Friday in Summit Daily News)
9/6/2023	W	Updated Proposed Budget in Town Council Packet
9/12/2023	Tu	Work session with Council and department directors – all funds – 4:00
9/26/2023	Tu	Work session with Council to discuss non-profit grants
9/28/2023	Th	Title of mill levy ordinance and appropriation of funds ordinance provided to Town Clerk for noticing (Thursday – 8 days prior to publication on Friday in Summit Daily News)
9/29/2023	F	Notice of Budget published in Summit Daily News (CRS 29-1-106 and Section 8-5 of Town Charter)
10/6/2023	F	Legal notice published in Summit Daily News (Friday preceding 1 st reading) of mill levy ordinance
10/10/2023	Tu	Public Hearing: first reading of ordinances - mill levy and appropriation of funds
10/24/2023	Tu	Second reading of ordinances: mill levy and appropriation of funds
12/15/2023	F	Certification of mill levy to Summit County
1/22/2024	W	Budget Book online publication deadline



Performance Measures

Performance Measures are grouped by department and are prefaced by a brief description of department mission, successes, training allocations and annual goals. Written background information can be found for each performance measure, which are tied to at least one of Council's long-term strategic goals.



Responsibilities:

The Administration Department is responsible for the following functions, in accordance with Council's Strategic Plan:

- Town Council liaison with staff and public, conducting open Council meetings, implementation of Council direction and policy
- Front desk reception and general community/visitors assistance
- Legislative Advocacy management
- General management of all Town functions
- Conduct of Municipal Elections
- Administration of cyclical discretionary spending programs such as: Annual Scholarships, Non-Profit Grants
- Business Licensing: Liquor, Tobacco, and Marijuana (Business Licensing/Sales Tax falls under the the Finance Department's purview)
- Custodian and maintenance of Town Code and Home Rule Charter
- Management of two Town contracts: Town Attorney and Information Technology

The Environmental Programs Division is also housed in the Administration Department. Prior to 2023, the Environmental Programs Division was housed in the Community Development Department. Performance measures and goals for this Division are included in the following pages.

2023 Department Successes:

- **Town-Wide Organizational Restructure.** New positions were added through the budget amendment process in March 2023.
 - The Administration Department was restructured to include the Town Manager, Assistant Town Manager, Town Clerk/Assistant to the Town Manager, Deputy Clerk, Reception and the Environmental Programs Division
 - New position: Sustainable Materials Specialist added in June 2023
 - New position: Town Engineer added in July 2023
 - New position: Capital Projects Senior Manager added in February 2023; position initially housed in Administration and moved to Public Works; this position replaced the Assistant Public Works Director position
- **Strategic Plan Update**
- **MuniCode Conversion**
- **Workforce Housing Project & Partnerships:**
 - Granite Park

- 101 West Main Street
- 602 Galena Street

2023 Allocation of Training Dollars:

- Colorado Municipal League (CML) Events and Annual Conference, Colorado City/County Managers Association (CCCMA), International City/County Management Association (ICMA)
- International Institute of Municipal Clerks (IIMC) & Colorado Municipal Clerks Association (CMCA) Certified Municipal Clerk program and events
- Continued Board Participation and Events: Colorado Association of Ski Towns (CAST), Summit County Mayors, managers, and Commissioners (MMC), I-70 Coalition (Go I70)
- Project Manager certification

Administration Department 2024 goals include:

- Strategic Planning Retreat: Leadership Team and Town Council
- Innovative execution of Town Council's Priorities and Strategic Plan
- Successful 2024 Municipal Election in April 2024 and subsequent On-Boarding:
 - Election and voting reported concerns
 - Proactive community education opportunities, partnership with other Town Clerks and County Clerk & Recorder
 - Coordination of comprehensive training of new members with Town Attorney
- Investment in Professional Development:
 - Town Management ICMA Certification
 - Town Clerk and Deputy IIMC/CMCA Certification
 - Capital Projects Senior Manager Certification
- Stakeholder Partnership in Compliance and Education
 - License Compliance Scorecard (Tobacco, Liquor, and Marijuana)

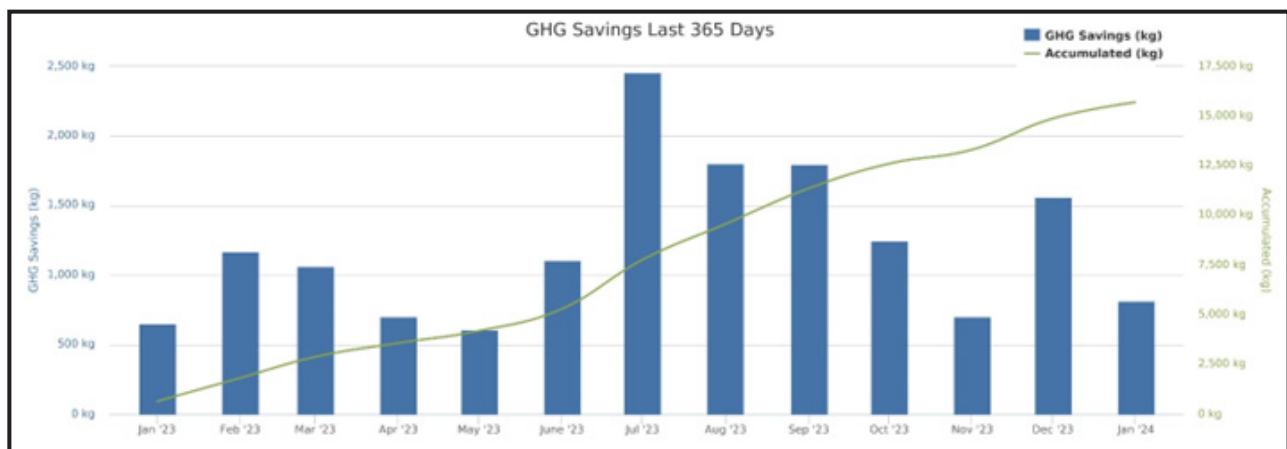
ADMINISTRATION: ENVIRONMENTAL PROGRAMS DIVISION

Responsibilities:

The Environmental Programs Division is responsible for implementation of programs and policies to achieve increased waste reduction, sustainable transportation, natural resource stewardship, energy use reduction/beneficial electrification, and planning the development and future of the division within the Town.

Performance Measure:

One key indicator of performance within Environmental Programs is Greenhouse Gas (GHG) reduction. Transportation sector GHG reduction is measured in several ways including use of electric vehicle charging stations. While usage of the charging stations and associated GHG reduction fluctuates with visitor seasonality, the ultimate goal is for Frisco to play a consistent role in reducing Summit community's emissions 25% by 2030, as stated in the Summit Community Climate Action Plan.



2023 Division Successes:

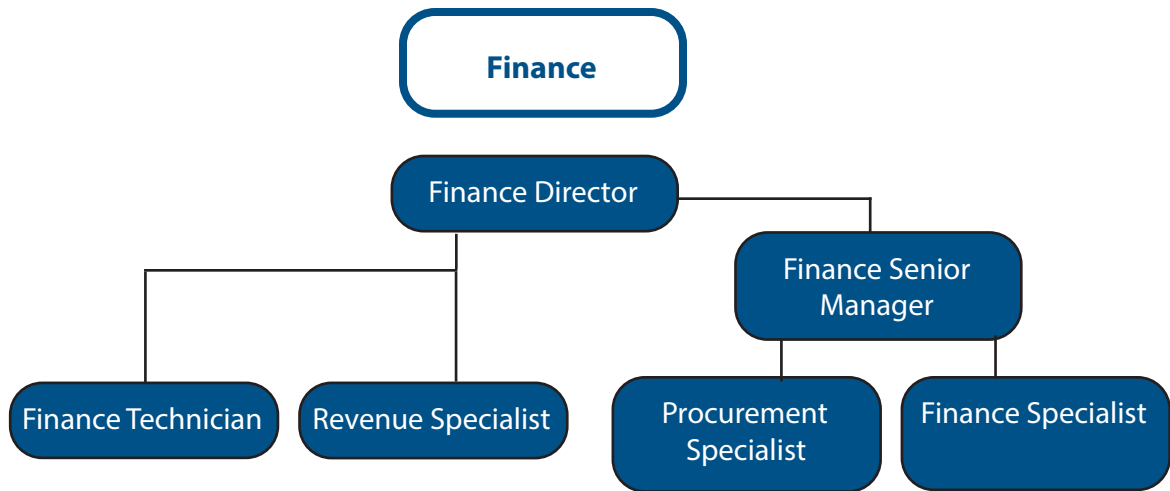
- Worked with Xcel Energy through the Partners in Energy program to craft Frisco Energy Action Plan
- Installed two new EV charging stations using Charge Ahead Colorado grant funding
- Awarded grant funding for the wetland viewing platform and interpretive signage at Walter Byron Park
- Selected to participate in the EV Car Share pilot program in collaboration with Xcel Energy and CO Carshare
- First solar install completed on an existing building (Public Works)

2023 Allocation of Training Dollars:

- Leadership Summit
- Cross Boundary Landscape Restoration Workshop
- Recycle Colorado Summit for Recycling
- Colorado Association of State Floodplain Management conference

The Environmental Programs Division 2024 goals include:

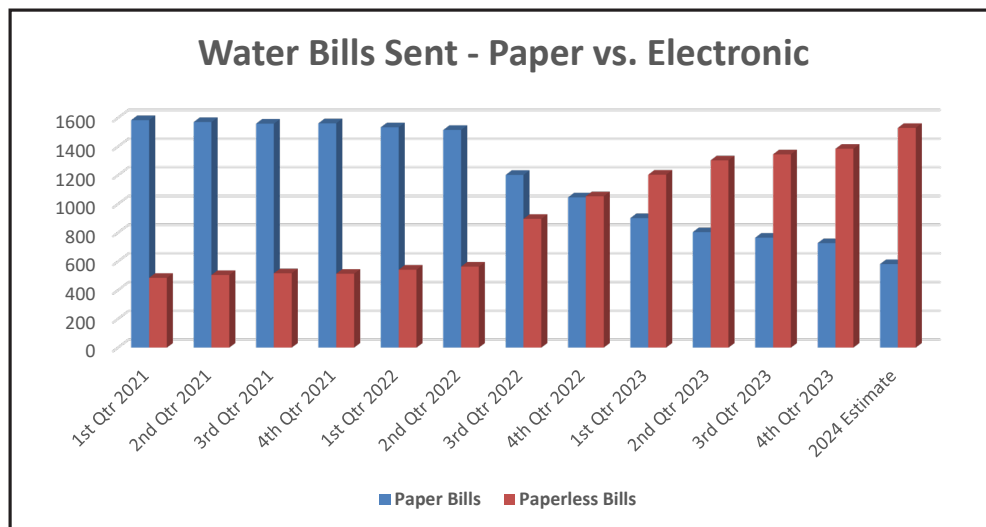
- Implement Pay as You Throw and Universal Recycling Ordinance; achieve 90% residential and participation rates by October 1, 2023, 50% commercial compliance by June 1, 2024 and 100% commercial compliance by June 1, 2025
- Complete report on EV Car Share program through enrollment and usage metrics
- Complete municipal building retrofits to maximize energy efficiency measures through an Energy Performance Contract by December 2024
- Bring the Renewable Energy Mitigation Program to Council work session by summer 2024
- Continue North Tenmile trailhead monthly cleanups
- Present Single Use Plastics reduction ordinance to Council on July 25, 2023



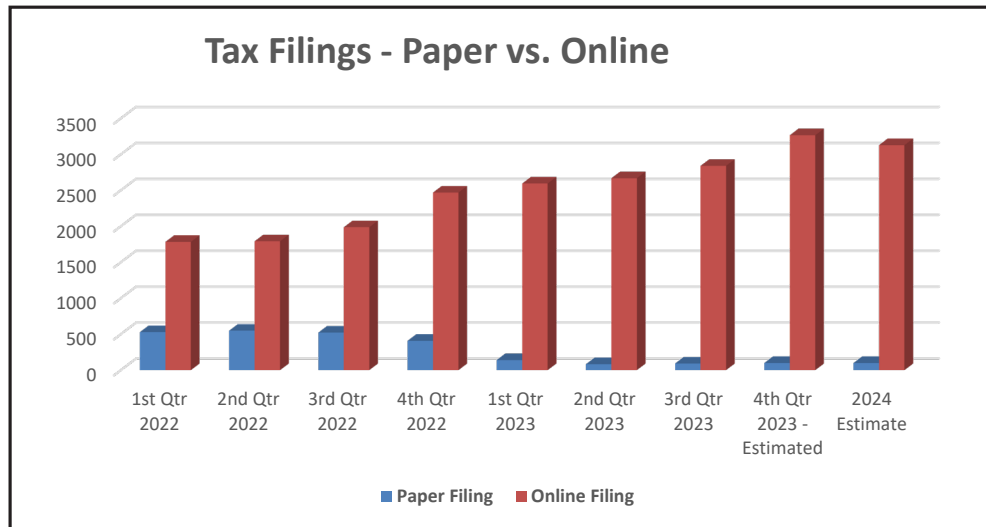
The Finance Department is responsible for financial reporting and management, financial planning, revenue collections, utility billing, accounts payable and payroll.

Performance Measure:

One key indicator of performance within Finance is number of paper water bills that are mailed to customers each quarter. Paperless electronic notification water bills are available to customers through a third party on-line billing and payment portal. This free option has been available since 2010. Starting on January 1, 2023, the Town implemented a \$5.00 fee per paper water bill to reduce paper waste and other unnecessary costs resulting from printing and mailing paper billing statements. Tracking the number of customers enrolled in paperless billing enables us to determine the effectiveness of communication for environmental sustainability programs. The goal for this performance measure for 2023 is to increase customer participation in paperless billing by 10%.



A second key indicator of performance within Finance is the number of sales and lodging tax filings completed online versus paper filing. Starting on January 1, 2023, the Town implemented a \$5.00 fee for paper tax filing to reduce paper waste and other unnecessary costs resulting from processing paper tax return submittals. Tracking the number of customers utilizing online filing enables us to determine the effectiveness of communication for environmental sustainability programs. The goal for this performance measure for 2023 is to increase tax filer participation by 10%.



2023 Department Successes:

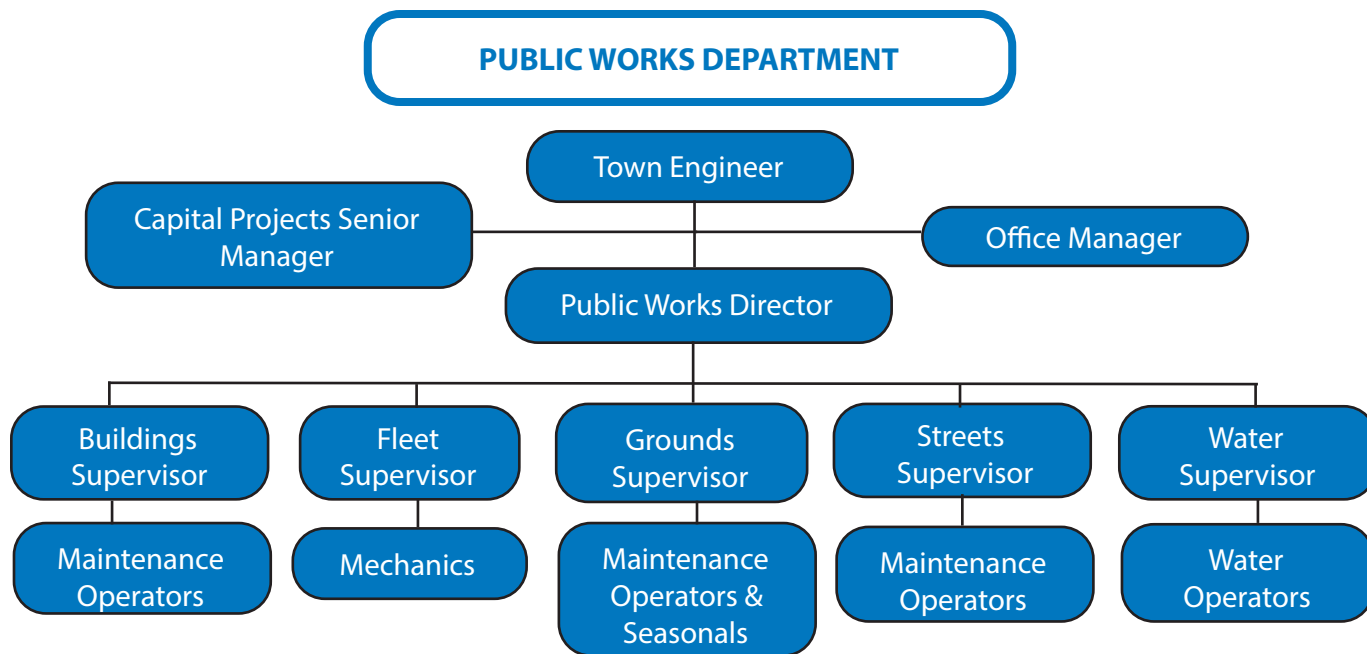
- Childcare Tuition Assistance:** In 2022, the Town of Frisco implemented a childcare tuition assistance program for families living or working in the Town of Frisco. In 2023, the Town of Frisco participated in a countywide workgroup to expand the Frisco and Breckenridge programs to a countywide program named First Steps. This program went live in August 2023 for the 2023/2024 school year.
- Paperless Billing:** Effective January 2023, the Town of Frisco implemented a paper fee for customers who wish to receive a paper utility bill or submit a tax or fee return outside of an electronic system. Implementation of these fees has resulted in an increase of paperless processes and participation rates as shown in the department’s performance measures.
- Bond Rating Upgrade:** Town of Frisco received an issuer rating upgrade – from Aa2 to Aa1. This is likely the highest rating that the Town of Frisco will be assigned in future years, due to the tourism nature of our economy that results in a deduction of at least 1 point from the maximum rating of Aaa. The high rating assigned to the Town should provide lower debt payments due to a lower interest rate.
- GFOA Distinguished Budget Presentation Award:** The Town of Frisco received this award for the 2023 budget; it demonstrates that the Town budget met GFOA program criteria as a policy document, an operations guide, a financial plan and a communications device.
- GFOA Award for Outstanding Achievement in Popular Financial Reporting:** This document incorporates summary financial information, department achievements tied to the Strategic Plan and many brief Town facts and colorful photos. The Town received this award for its 2021 Community Report. This award is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. The Town also submitted the 2022 Community Report for this award and is awaiting notification, which is expected late 2023.
- GFOA Certificate of Achievement for Excellence in Financial Reporting:** The Town of Frisco received this award for its 2021 Annual Comprehensive Financial Report (ACFR); it is the highest form of recognition in governmental accounting and financial reporting and its attainment represents a significant accomplishment by a government and its management. The Town also submitted the 2022 Annual Comprehensive Financial Report for this award and is awaiting notification, which is expected late 2023.

2023 Allocation of Training Dollars:

- GFOA and CGFOA Annual Conference; UMB Bank Commercial Card Best Practices Webinar; Colorado Tax Auditors Coalition; Colorado Municipal League Conference, Policy Committee, Sales Tax Committee and UKG Annual Conference.

The Finance Department 2024 goals include:

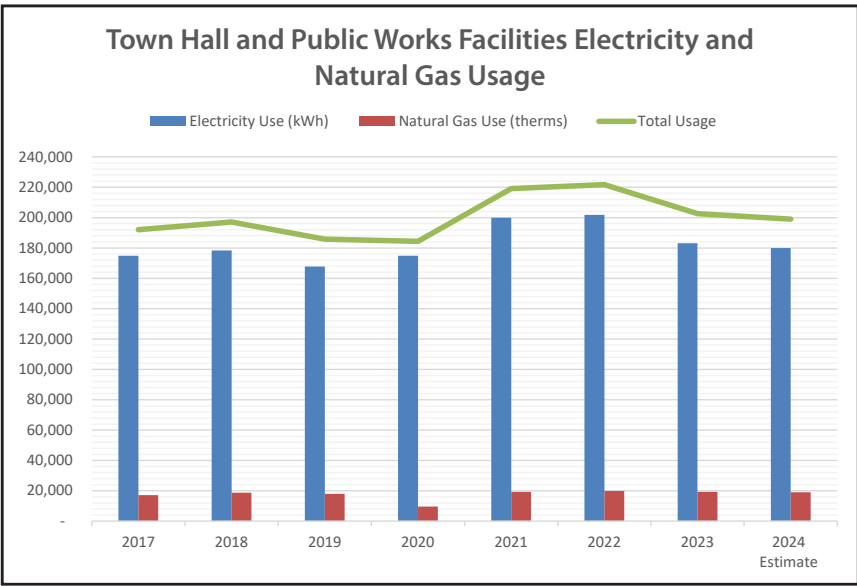
- Develop a paperless Accounts Payable workflow process by the end of the 4th Quarter.
- Achieve grant funding included in this budget document, with an update to Town Council by Q2 2024 regarding the progress that the Town's internal grant workgroup has made.
- Continually make improvements to Town Budget, ACFR and Community Report documents to more effectively communicate with stakeholders by the end of the 4th Quarter.
- Achieve public confidence in the Town's financial condition by publishing archived financial reports by Q2 2024; pushing social media posts regarding town awards and achievements with 30 days of the award.



The Public Works Department consists of the following divisions: Administration, Engineering/Capital Projects, Water, Streets, Buildings, Grounds, and Fleet Maintenance. The Administration and Engineering/Capital Projects Divisions are responsible for maintaining existing infrastructure, developing the Five-Year Capital Plan, managing design and construction of capital projects, preparing construction documents, issuing Town permits, and completing development plan review. The Water Division is responsible for operating and maintaining the Town’s drinking water system, including water plants, wells, tanks, water lines, and other water infrastructure. The Streets Division is responsible for street maintenance, stormwater maintenance, sweeping, snow plowing, and snow removal within the town. The Buildings Division provides services and maintenance to ensure quality facilities and asset management in the short- and long-term. The Grounds Division provides maintenance to Town-owned parks, public facilities, flower boxes, and street right-of-way landscaped areas. The Fleet Division provides a dependable, well-maintained fleet of vehicles and equipment, as well as specifying and purchasing all new and replacement equipment.

Performance Measure - Town Engineer & Public Works Department:

A key measure of success in the Public Works Administration Division is the use of electricity and gas in the two largest town owned buildings. Currently, electrical use is trending slightly downward and gas use remains steady. We expect electrical usage to drop significantly due to the installation of a 92 kWp solar array on the roof of the Public Works building which became operational in August of 2023. As of January 2024, this array has produced 28.9MWh of electricity, which is equivalent to 22.5 tons of CO2 emissions saved, or the equivalent of planting 344 trees.



2023 Division Successes:

- Completed the Hwy 9 Median & Roundabout project.
- Completed the Public Works Shop solar panel project.
- Completed Triangle Park improvements.
- Completed Marina Park site and landscaping improvements.
- Assisted with the Complete Streets Plan for successful future planning of the Core Area and the 30% design of the Granite Street phase.
- Assisted with the design and planning for Slopeside Hall. Commenced construction of the project.
- Assisted with the design and planning of the Granite Park housing project. Commenced construction of the project.
- Obtained and administered various grants including DOLA Main Street Live, CDOT MMOF, CWP, and CWCB.
- Issued 91 Excavation / ROW permits totaling \$14,600 in revenue to the General Fund.
- 100.13 Water EQR's sold for a total of \$630,514.60 in revenue to the Water Fund
- Created and filled the Capital Projects Senior Manager Position.
- Created and filled the Town Engineer position.

2023 Allocation of Training Dollars:

- OSHA Safety training
- Certified Administrative Professional training
- Supervisor / Leadership training

The Public Works Administration, Engineering & Capital Projects 2024 goals include:

- Completion of the Granite Park housing project.
- Completion of the Slopeside Hall project.
- Completion of the Highway 9 Sidewalk Project.
- Completion of solar retrofit of the Main Street light poles.
- Completion of the Frisco Visitor Information Center Remodel.
- Completion of walkability improvements with the extensions of the 8th Ave. and Hawn Drive sidewalks.
- Installation of solar streetlights on the Median & Roundabouts on Highway 9.
- Implementation and construction of EV infrastructure at Public Works Facility.
- Implementation of the 2024 Capital Improvement Plan through planning, design, and project management.
- Planning, study, and design of a fiber broadband network in Frisco.
- Adoption of water construction, street, excavation, right-of-way permit and development review standard updates.
- Testing, adoption, and implementation of new parking regulations.
- Award and administration of additional state and federal grants.
- Creation and implementation of a new maintenance operator hierarchy to allow for personnel advancement.

PUBLIC WORKS STREETS DIVISION

The mission of the Streets Division is to maintain and improve the thirty-five lane miles of public streets/alleys; drainage ways; hard-surfaced pathways; and regulatory signage in a safe and efficient manner.

2023 Division Successes:

- 222,953 sq.ft. of street surfaces milled and prepared for new asphalt.
- 2995.95 tons of asphalt placed in milled areas.
- 129,751 sq. ft. of asphalt surfaces slurry sealed to prolong asphalt life.
- 60,122 linear feet of road striping was completed.
- Successfully implemented the Granite Street Stop Sign Optimization program.
- Bridge maintenance operations were performed on all four bridges in Town.
- Crack sealing operations were performed on approximately 8 lane miles of roadways throughout Town.
- Completion of alley construction and paving.
- Completion of connector Recreation Path at PRA
- Successfully removed 140 inches of snow on 35 lane miles of roadway and 8.5 lane miles of recreation paths.
- Successful implementation of Plow Ops software for training and data collection.
- Successful deployment and removal of parklets throughout Frisco.

2023 Allocation of Training Dollars:

- Colorado Local Technical Assistance Program (LTAP).
- APWA Western Slope Snow & Ice Conference.
- OSHA/ClickSafety.

The Public Works - Streets Division 2024 goals include:

- Bridge repair and maintenance on West Main Street and Creekside Drive per CDOT's bridge inspection recommendations completed by November 2024.
- Continued decorative concrete installation along Summit Boulevard by November 2024.
- Mill 230,350 square feet of asphalt roadway and place 2,840 tons of asphalt by November 2024.
- Slurry seal six lane miles of roadway by November 2024.
- Roadway and parking area striping in the core area of Town by November 2024.
- Storm sewer and culvert repair / replacement as outlined by Town Engineer to commence by Q3 2024.
- 2" asphalt overlay on West Main Street and Creekside bridges by November 2024.
- Improvements to snow removal operations based on data collected by PlowOps software by Q4 2024.
- Installation of thermoplastic pavement marking by November 2024.

PUBLIC WORKS BUILDINGS DIVISION

The mission of the Buildings Division is to effectively maintain forty Town-owned structures, thus ensuring the future viability of the Town's investments. A special emphasis is placed upon energy efficiency and environmental sustainability when upgrading or repairing Town facilities.

2023 Division Successes:

- Continued assistance in IT infrastructure. Installed multiple workstations for HR, Day Lodge basement, and 5 new workstations at the First and Main building.
- Upgraded Honeywell N4 heat control system for Town Hall and Community Center. This new system provides better control of the heating system in these buildings which will be more efficient and waste less energy.
- Installed Verkada cameras and door access with a Verkada intercom at the Community Center.
- Access control added to the Public Works building at all the people doors. (Same system that is at Town Hall and PD).
- All 16 bay doors at Public Works have new trolley openers and all new wheels.
- Implemented a work order system for the Facilities Division using LIMBLE. In the November 2023 – December 2023 timeframe, 100 tasks were entered into the system, with 39 of those being work requests from building users. All but 3 of these tasks were completed in 2023.

2023 Allocation of Training Dollars:

- Triangle tube boiler training at TM Sales
- OSHA
- TPC, Heat Pump 101
- UCI, Basics of Facilities Management
- UCI, Facilities Design and Space Planning

The Public Works - Buildings Division 2024 goals include:

- Complete repair and maintenance per asset management schedule.
- Complete energy audits by Q4 2024. Keeping up with weather stripping and replacing any remaining lighting with LED.
- Work with McKinstry on the Investment Grade Audit for all Town owned buildings and employee housing units. Our goal is to have 90% of all Town owned buildings audited and complete plan for the energy efficiency projects identified in the audit.
- Complete update to the asset management plan for all Town owned buildings.
- Update the GL codes in the building's budget to enhance tracking of spending.
- Continued installation of IT infrastructure at Slopeside Hall.
- Install all remaining Verkada camera systems at the Historic Park, Meadow Creek Park, and Walter Byron Park. Once completed, security in these areas will be greatly enhanced.
- Implement electronic support ticketing system by Q1 2024.

PUBLIC WORKS GROUNDS DIVISION

The mission of the Grounds Division is to effectively maintain and improve approximately 230 acres of parks and open space property owned by the Town, furthering the outdoor enjoyment for citizens and visitors. This department is responsible for Main Street flowers, snow plowing of parking lots and recreation paths, landscape maintenance of Peninsula Recreation Area, disc golf and ballfields.

2023 Division Successes:

- Completed a turf renovation process (deep tine aerate, sand, compost and overseed) at four turf areas: Ballfield, Multi-purpose field, Walter Byron Park, and Meadow Creek Park. This work is very important to maintain turf health and viability in these high use areas.
- Removed turf at three median locations on Summit Blvd. and one area at Town hall (east side – Dumpster driveway). This process entailed turf/soil removal, installing new soil, retrofit irrigation from pop-up spray heads to drip irrigation, install weed barrier fabric and decorative mulch and plant with low water native planting.
- Assisted with the implementation of the medians and Roundabouts project. Provided advice and recommendations when requested.
- The Grounds division constructed an irrigation/electrical shed roof. Irrigation crew worked with Columbine with irrigation issues/adjustments. Grounds crew completed general landscape maintenance of new turf areas – mowing, fertilizing, aerating. The new Marina lawn is now on the weekly mowing schedule for the Grounds Dept.
- Grounds crew completed general landscape maintenance of new turf areas – mowing, fertilizing, aerating.
- Two Grounds crew members received QWEL certification, as well as renewing certification for existing QWEL members.
- Prepped Summit Blvd. ex-turf areas for drip irrigation.

2023 Allocation of Training Dollars:

- APWA Western Slope Snow and Ice Conference
- Irrigation Course(s)/certifications
- OSHA/Click Safety

The Public Works - Grounds Division 2024 goals include:

- Complete median turf renovation process – remove turf, install new topsoil, weed mat/mulch, drip irrigation and native plantings. For the Summer of 2024, we will continue northbound on HWY 9 (Summit Blvd.) from School Rd. to Lusher Ct to renovate all high water/high maintenance turf areas. This project will remove approximately 4,000 sq. ft. of high water landscape.
- Town Hall – Design and implement turf removal, landscaping, and drip irrigation at selected areas of Town Hall Plaza. This is another aspect of the Turf Renovation process to reduce high water/high maintenance turf areas deemed unnecessary. Begin in Summer of 2024 and continue in Summer of 2025.
- Walter Byron – Assist with in-house work for Phase 2 Park Improvement Plan for the Summer of 2024. Assist with construction of the viewing deck, flagstone pathways and updated BBQ area.
- Develop and implement maintenance plan for landscaping care of medians and roundabouts on Highway 9.
- Continue with landscaping design and installation at Triangle Park by planting additional trees, improving/expanding upon the existing wildflower/native plant berm, and installing additional flagstone pathways by Fall 2024.
- Develop and implement snow removal plan/operations for new areas – Slopeside hall, Gap Project, Boulder wall, Lakefront to Dam Road, ‘The Hill’ in The Reserve and the new section at the FAP for the winter of 2024-25.
- Complete infield renovation at PRA Ballfield by rototilling, incorporating a specific infield material (clay/dirt) and leveling to improve play and weather-ability in 2024.
- Irrigation System maintenance. Complete irrigation maintenance and improve water efficiency throughout the summer (May-September).

- Main Street Flower Show. Continue to maintain with daily maintenance (watering and dead heading) all annual flowers along Main Street, at the Marina, Historic Park and the Day Lodge: 108 flower boxes, 79 hanging baskets, 32 wine barrels, 6 6'X6' planter boxes, and 8 ore carts/window boxes.
- Playground Inspections. Conduct bi-monthly inspections at three playgrounds: Walter Byron, Marina, and Meadow Creek. This includes daily/weekly checks for general maintenance and repairs (if needed).
- Complete daily snow removal in winter 2024 of 35 miles of streets, 14 miles of recreation paths, and all Town parking lots and sidewalk.
- Complete weekly maintenance of the Ice Rink at Meadow Creek Park. The Grounds Department is responsible for maintenance and upkeep of this Town provided amenity throughout the winter months by measuring ice thickness, maintaining signage, snow blowing or plowing the rink, improving ice surface, installing Gazebo and ice-skating walkway (rubber mats), night lighting, and closing the rink when deemed unsafe/poor condition.
- Complete weekly checks for general maintenance, repairs, and upkeep of Tennis courts at Pioneer Park, Volleyball at Walter Byron, Pickleball at Summit Middle School (shared maintenance agreement with SMS).

PUBLIC WORKS FLEET MAINTENANCE DIVISION

The mission of the Fleet Maintenance Division is to maintain the approximately 130 pieces of Town- owned equipment and vehicles, ensuring their safe operation and providing a high level of internal customer service. The Fleet Department will continue to periodically replace and upgrade all vehicles as necessary, based on a schedule coordinated with the Town's Public Works Department Administration.

2023 Division Successes:

- Completed electric vehicle study and identified several viable internal combustion engine vehicles to replace with EV's. Ordered 1 full electric pickup truck and received 1 plug-in hybrid vehicle.
- Installation and completion of new fuel system in July of 2023, creating a safer and more efficient operation.
- New fuel and fleet software has been operational since August 2023, helping to control fleet operations more efficiently, as well as tracking and maintaining vehicles to maximize efficiency.
- Replaced 5 small engines with battery powered electric options.
- Continued refinement of fleet management, vehicle replacement, and repair practices
- Identified EV training options for implementation in 2024.
- Purchased 13 vehicles, 2 of which were EV.
- Sold 10 vehicles / equipment for a return on investment of 69.8%

2023 Allocation of Training Dollars:

- NNAFA Fleet Manager Certification Program
- ASE Certifications(s)
- Air Brake Certification
- Fuel System Certification
- FMCSA Annual Vehicle Inspector Certification
- OSHA/Click Safety

The Public Works - Fleet Maintenance Division 2024 goals include:

- Order 6 electric vehicles to replace ICE vehicles by Q4 2024.
- Order 5 police vehicles (4 new and 1 replacement) by Q4 2024 to help with police officer recruiting and retention.
- Maintain practices that produce an average return on investment exceeding 50% in vehicles and equipment sold.
- EV repair and maintenance training. Complete at least one extensive training course to address the phasing in of electric fleet vehicles over the next five years by Q3 2024.

PUBLIC WORKS WATER DIVISION

The mission of the Water Department is to provide safe, dependable potable water service to the community, to operate and maintain the Town water system in accordance with Colorado Department of Public Health and Environment standards, and to meet the high standards of citizens and guests.

Performance Measure:

Another key indicator of performance within the Water Division of Public Works is total Town-wide water usage. The water division has implemented water rate increases and water efficiency programs to promote water conservation and reduce consumption:

Water Usage Comparison

Year	Water Usage Gallons	Water Usage Acre/Feet	Percentage Change From Previous Year	Comparison to 2020
2016	239,706,000	735.60	6.59%	-9%
2017	233,646,000	717.00	-2.53%	-11%
2018	230,329,000	706.00	-1.42%	-12%
2019	247,168,000	758.53	7.40%	-6%
2020	235,969,000	724.16	-4.50%	-10%
2021	259,602,000	796.68	10.02%	-1%
2022	262,588,000	801.23	1.15%	-

2023 Department Successes:

- PFAS pilot study, installation, and operation, with monthly & biweekly lab testing.
- Concluded biweekly water quality parameter lab testing for State Engineering guidelines.
- Eliminated two active water service line leaks for median irrigation.
- Upgraded solar generation and radio telemetry equipment for remote location controls.
- Installation of fixed base AMI meter reading stations.
- Continued replacement of outdated/unreadable water meters.
- Source water production meter accuracy testing for Phase 2 Colorado Water Loss Initiative.
- Installation of 8 new fire hydrants.
- Gained 6 new Water/Wastewater Operator licenses among 3 operators.
- Achieved 99% testing compliance for backflow prevention program.
- Optimized corrosion control system for finished water quality.
- Completion of Extraterritorial Water Service Assessment Tool
- Plum Creek Water Reclamation Authority Tour, PFAS Removal Facility

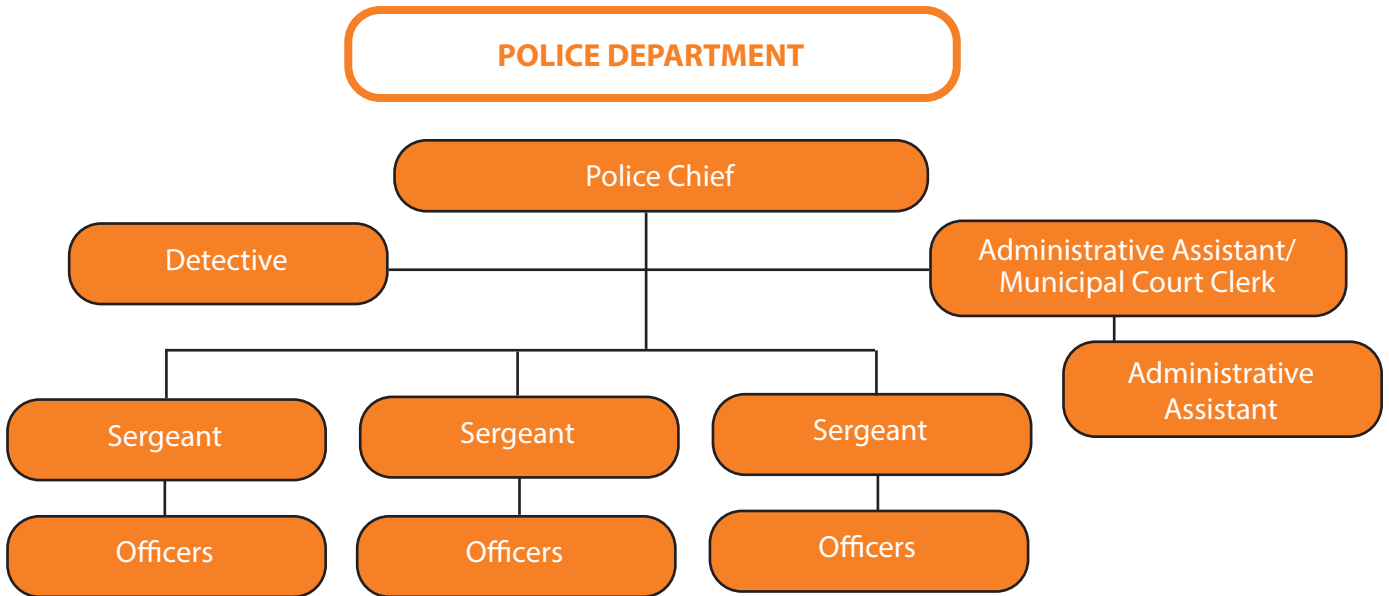
2023 Allocation of Training Dollars:

- CIRSA Injury Free; Fatal Four safety training
- OSHA/Click Safety
- Rocky Mountain AWWA Water Conference
- Rocky Mountain AWWA Western Water & Wastewater Conference
- CECTI Wastewater Short School
- CDPH&E Sanitary Survey Preparation Training
- Advanced Group Workshop of the Colorado Water Loss Initiative

The Water Department 2024 goals include:

- Logic and controls integration upgrade by Q4 2024.

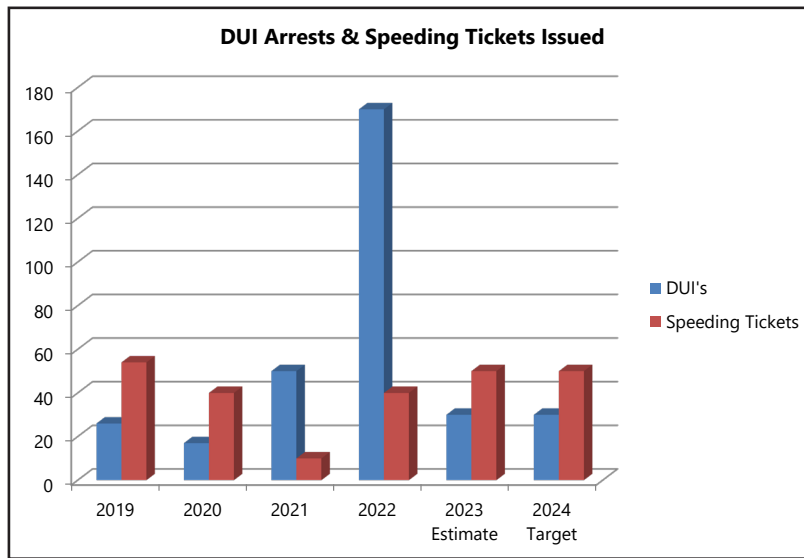
- Complete water system materials inventory to meet the Revised Lead and Copper Rule.
- Based upon pilot testing results, complete design of PFAS treatment system in 2024. Once design is complete, bid the project for 2025 construction.
- A minimum of one Water/Wastewater licensing advancements.
- Replace 400 feet of deteriorated water main around Lagoon Dr.
- Begin realignment of Dam Rd. water storage tank.
- Produce a water asset management plan for future budgeting and planning purposes.
- Complete age and condition study of system infrastructure by Q3 2024. The next steps will be a replacement schedule to be complete by Q1 2025 and a rate study to be completed by Q3 2024.
- Integrate WaterSmart conservation software with real-time meter reads and leak detection notifications by Q4 2024.



The Frisco Police Department is committed to protect life and property, maintain order, and enhance the community’s quality of life by working closely with citizens. The Frisco Police Department operates under a community policing philosophy – a philosophy, management style, and organizational strategy that promotes proactive problem-solving and police-community partnerships to address the causes of crime and fear, as well as other community issues.

Performance Measure:

One key indicator of performance within the Police Department is the number of Driving Under the Influence arrests and speeding tickets as it relates to being fully staffed:



2023 Department Successes:

- **Drug Abuse Resistance Education Program and Bicycle Rodeo:** The Frisco Police Department is steadfast in its teaching of the Drug Abuse Resistance Education program. It has shifted to a philosophy of making healthy choices in the day to day lives of our youth. This year's class of D.A.R.E. students totaled 3
- **Special Events:** The department is active with the Town's special events team in assuring that all events are safe and enjoyable for all those who participate.

- **Memberships:** The Town of Frisco Police Department is fully involved in the Colorado Association of Chiefs of Police, the International Association of Chiefs of Police and the Police Executive Research Forum. As the IACP Chair of the Mountain Pacific Region we successfully penned a resolution for the southern border. The resolution was passed by the Board of the International Association of Chiefs of Police and is currently under review for codification.
- **Municipal Emergency Response Team:** The towns of Silverthorne, Dillon, Blue River and Frisco have constructed a professional emergency response team for critical incidents that arise within the aforementioned municipalities. The Town Council has supported this effort by contributing to the purchase of a Bearcat vehicle.
- **Police Department Remodel:** A complete transformation of the police department was completed in 2022-2023.
- **Drone Program:** We have successfully instituted a drone program and have one certified FAA pilot.
- **Regional Training Program:** The towns of Silverthorne, Dillon, Blue River and Frisco have developed unified trainings for high risk incidents.

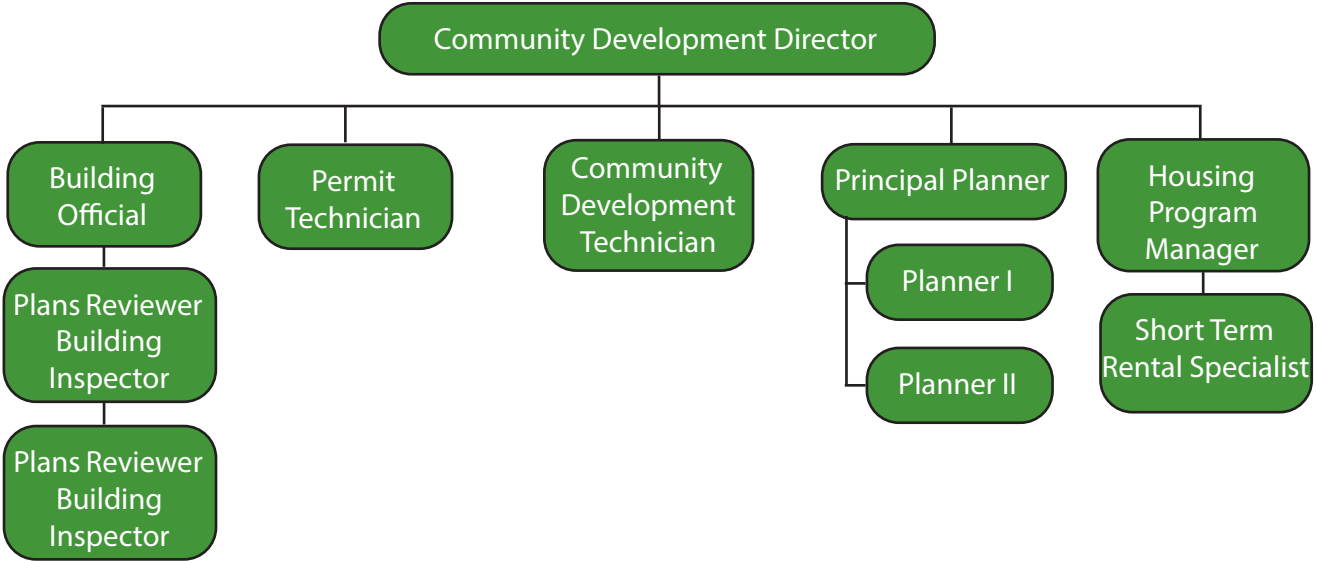
2023 Allocation of Training Dollars:

- Krav Maga; Firearms; Lidar/Radar; Active Shooter; Countywide Disaster Training; Report Writing; Community Policing; Building Clearances; Mental Health Training; Officer Safety Training.

Police Department goals for 2024 include:

- Bolo Wrap Training
- Team Training
- Long Gun Training
- Intoxilyzer Training
- High Risk Traffic Stops
- CPR/AED Training
- Radio Procedure Training
- 4th Amendment Training
- Active Shooter Training
- Tactical Casualty Care Class (TCCC) Training

COMMUNITY DEVELOPMENT DEPARTMENT



The Community Development Department is committed to providing excellent community service for the building and planning process, and to creating high-quality development that furthers the Frisco Community Master Plan and community goals, enhances open space and recreation, and fosters sound economic development, while maintaining, enhancing, and protecting the environment. The Community Development Department added a Short Term Rental Specialist position in September 2021.

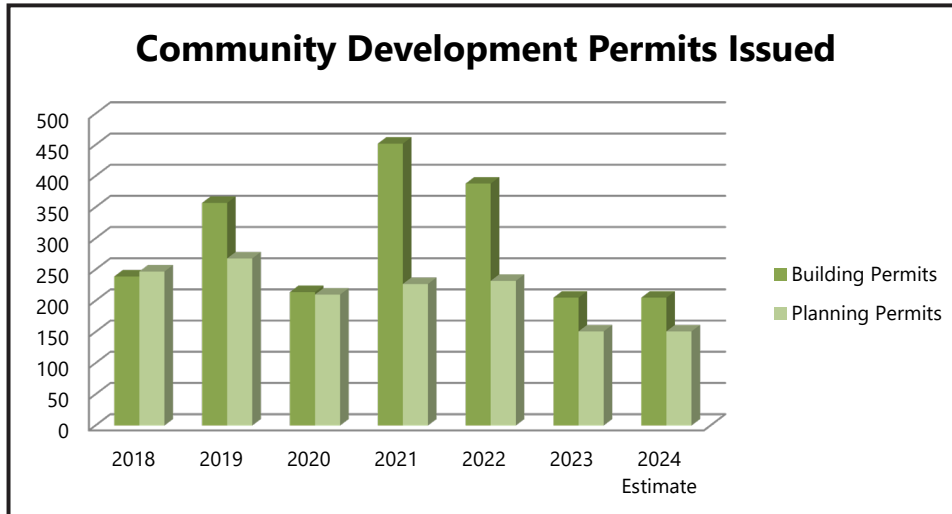
CDD strives to serve the community and guide the physical development of Frisco to meet present and future needs of its citizens in ways that create high-quality development that furthers the Frisco Community Master Plan while promoting good civic design, convenience, health, safety, efficiency and economy. The Building and Planning Divisions of CDD are the front line resources to assist customers in obtaining various permits for development as well as to provide zoning information on properties. CDD is committed to:

- Providing professional, efficient customer service
- Promoting greater understanding of the Town’s building and zoning codes
- Finding practical and common sense solutions

In addition to building and planning permits, the Department manages employee housing and Short-Term Rental (STR) permits and matters.

Performance Measure:

One key indicator of performance within Community Development is the number of building and planning permits that are issued:



2023 Department Successes:

- Begin implementing Downtown Complete Streets Plan, focusing on Granite Street
- Frisco Backyard Fuels Mitigation and Trails Planning
- North Ten Mile Wildfire Mitigation

Building and Planning:

- Processed 246 Land Use Planning Applications
- Issued 205 Building Permits and 151 Mechanical/Plumbing Permits
- Performed 1,970 Inspections
- 50 Certificates of Occupancy or Completion issued

Housing and Short Term Rentals

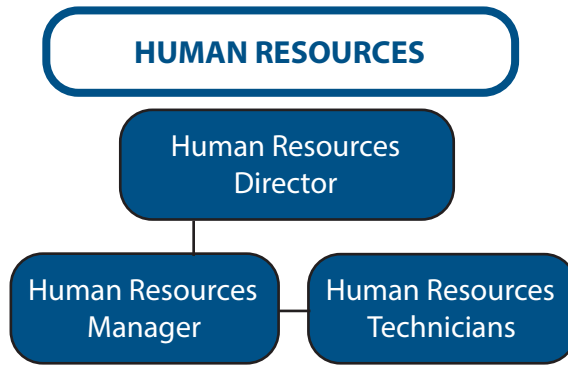
- Implemented cap on STR licenses, managing licenses for almost 900 STR licenses
- Reporting for \$1.5 million grant for Granite Park Housing from DOLA
- Submitted planning applications for 101 W. Main Street & 602 Galena for workforce housing projects
- Employee Housing Unit Management

2023 Allocation of Training Dollars:

- Colorado Chapter American Planning Association Conference; Colorado Chapter International Code Council (ICC) Educational Institute; FEMA Flood Plain Management Training; Colorado Mountain College Leadership Summit.

The Community Development Department 2024 goals include:

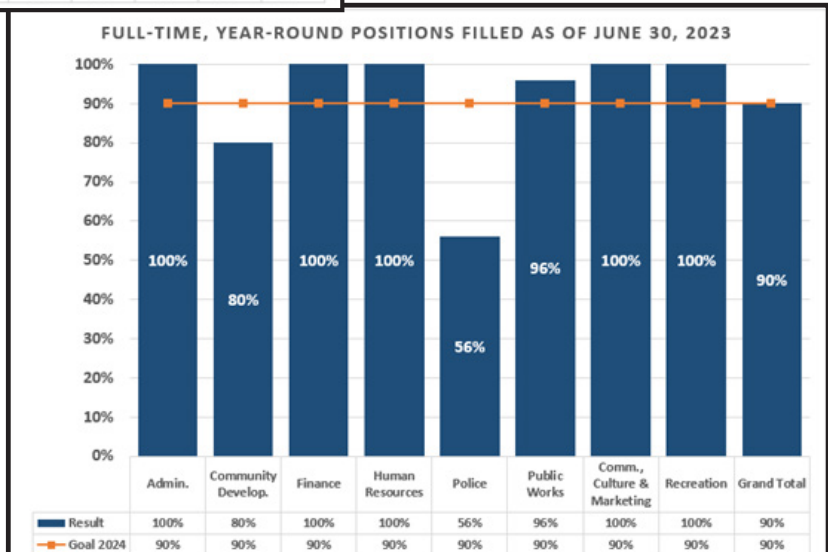
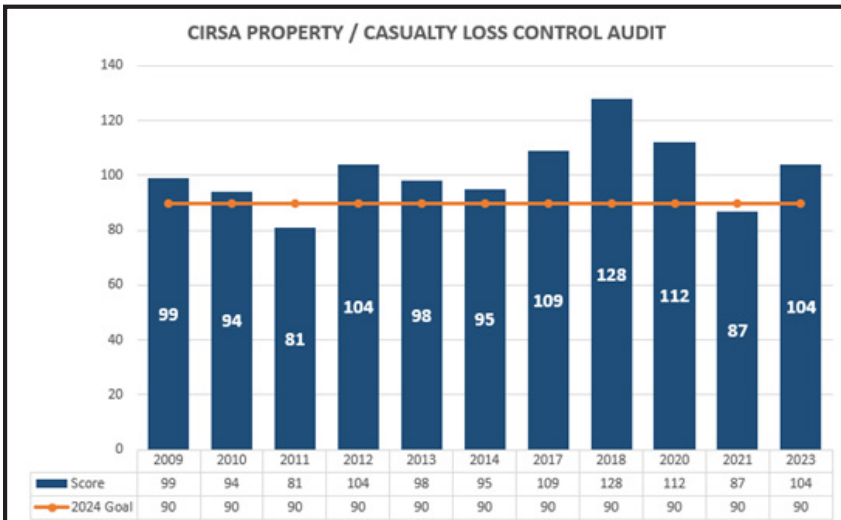
- Workforce Housing Strategic Plan and Program Implementation, including starting construction on design of 602 Galena Street by Q4 2025.
- Invest \$1,500,000 in new deed restrictions in perpetuity through Housing Helps program by December 2024.
- Continue implementing Downtown Complete Streets Plan, focusing on Granite Street and completing 100% design plans by Q2 2025.
- Complete Frisco Backyard planning with Forest Service through a contract with SE Group by Q4 2025.
- Update to Comprehensive Plan by Q2 2025.



As a core service within the Town of Frisco, the Human Resources (HR) department is responsible for the employee life cycle including; recruiting, hiring, onboarding, training, and off-boarding of staff. In addition, HR is responsible for the administration of employee benefits, compensation planning, human resource management, employee safety compliance and workers compensation administration.

Performance Measure:

- Score a 90-point grade or higher on the annual loss control audit performed by the Colorado Intergovernmental Risk Sharing Agency (CIRSA) through staff training.
- Maintain 90% or greater max staffing of full-time, year-round staff in all departments by December 31st. This will be accomplished through delivering on programs such as; training and development, recognition, coaching for performance, incentive programs, wellness and benefits, recruitment and selection, etc. and supporting a culture of diversity, inclusion, equity and belonging.



2023 Department Successes:

- Human Resources expenses were separated from the Administration Department.
- Implemented new UKG Ready Human Resources Information System (HRIS). This new HRIS system will help deliver quality core services and support a sustainable environment through online processes and efficiencies.
- The April 2023 Colorado Intergovernmental Risk Sharing Agency (CIRSA) audit resulted in a 98% final property/casualty audit score ensuing eligibility to receive Risk Control Credits.
- All HR policies and website pages were evaluated to ensure equality, free of explicit or implicit discrimination, and supportive of an inclusive workplace environment.
- In quarter three, phase I of back to basic training was created and launched in quarter four.
- In the third quarter, an employee engagement survey was launched with benchmarks and goals set in the fourth quarter of 2023 for 2024.

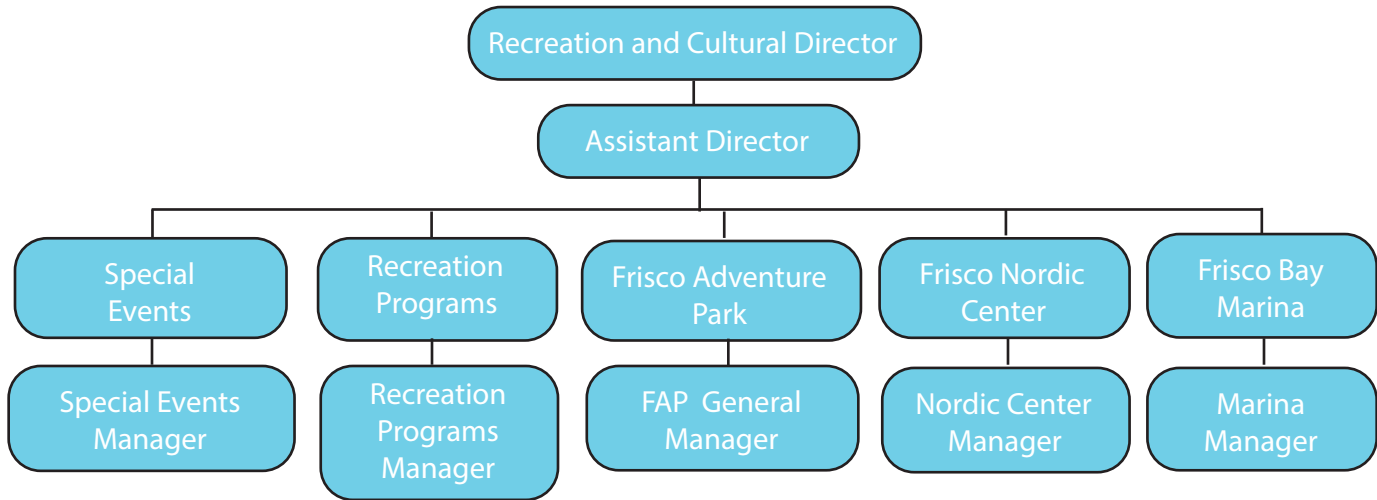
2023 Allocation of Training Dollars:

- SHRM Conference
- UKG Conference
- Organization training: CPR/First Aid, CIRSA Safety, orientation, manager back-to-basics, DEI (diversity, inclusion, equity)

The Human Resources Department 2023 goals include:

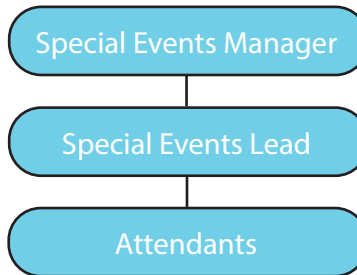
- Continue to support and promote a sustainable environment through UKG Ready ultimately reducing paper documents and processing efficiencies throughout the year.
- Evaluate performance measurement tools and timeline, implement changes as appropriate by end of quarter two.
- Evaluate time off leave programs, implement changes as appropriate for 2025 budgeting process.
- Create and launch phase II of employee training program by end of quarter two.
- Through the employee recognition committee, enhance the employee of the month program to support individuals as well as team recognition by end of quarter one.
- Evaluate a wellness program, create, and implement a committee and initiatives by end of quarter one.
- Deliver on action plans from 2023 results in first six months and continue to measure employee engagement through employee opinion survey by end of quarter three.

RECREATION AND CULTURAL DEPARTMENT



The Town of Frisco developed a Recreation Department in 2010 and that department continues to evolve. Recreation amenities are being integrated into this department to provide our guests with seamless customer service. Until April 2023, The Recreation and Cultural Department consisted of the following divisions: Frisco Bay Marina, Frisco Adventure Park, Frisco Historic Park and Museum, Frisco Nordic Center and Recreation Programs & Events. In April of 2023, the Special Events division joined the Recreation Department and the Frisco Historic Park & Museum transferred to the Marketing and Communications Department. With this shift, ‘culture’ was dropped from the Department name to more accurately reflect the responsibilities of the Department. “The Town of Frisco Recreation Department delivers unique and exceptional experiences through sustainable, recreational and education opportunities, connecting the past, present and future to the community.”

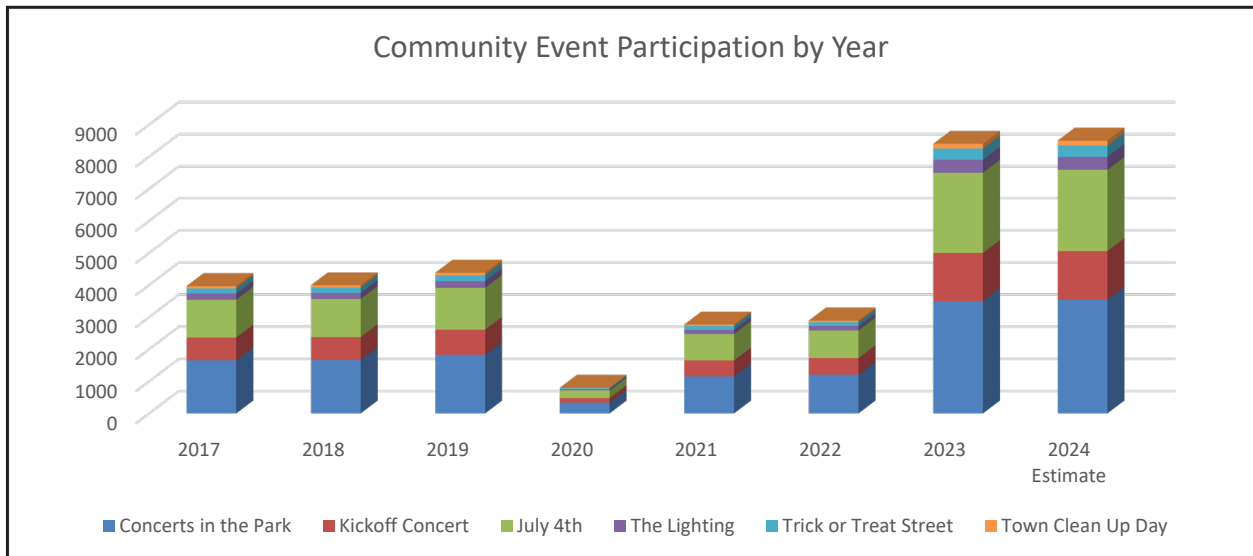
RECREATION AND CULTURAL DEPARTMENT: COMMUNITY SPECIAL EVENTS



The Community Special Events division strives to offer free and diverse community events that provide opportunities to bring Frisco locals and visitors together.

Performance Measure:

One key indicator of performance within Community Special Events is event participation:



2023 Community Event Successes:

- Successfully hosted the new Summer Kickoff Concert with the goal of creating a one-day event with a more localized feel, providing the opportunity for the community to gather and celebrate.
- Planned a robust array of activities for the 4th of July that kept people engaged and the excitement level high throughout the day. Activities included a fishing derby, parade, animation at the Frisco Historic Park, and a large concert on Main Street, featuring Yonder Mountain String Band.
- Fall Fest was a two-day event that helped properly showcase the beauty of being in the mountains in the fall. Staff collaborated with the Arts at Altitude Art Show for the event.
- Wassail Days continued in 2023 as one of the most unique traditions in the Colorado Rockies. This week-long event invited thousands of people into our local businesses to sample some warm cider and highlight all that Frisco has to offer. Beginning with a Tree Lighting Ceremony and offering multiple opportunities for children to visit with Santa, the holiday season wouldn't be the same without Wassail Days.

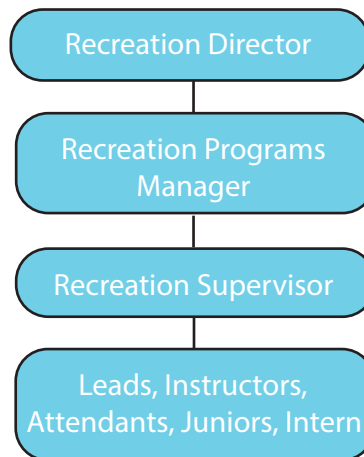
2023 Allocation of Training Dollars:

- Event staff to attend annual events conference to compare notes and best practices with similar organizations.
- Events staff to complete online courses that help with skills related to day-to-day event planning responsibilities.
- Training for Intervention Procedure for staff serving alcohol - Certification

The Recreation and Cultural Department - Community Special Events 2024 goals include:

- Successfully implement community, festival events for the year including Summer Kickoff Concert, 4th of July, Concerts in the Park, Fall Fest, and Wassail Days.
- Re-evaluate the format of the Town's events to ensure we are taking the most responsible approach possible in partnering with nonprofit organizations, particularly related to benefitting from events with alcohol sales.
- Explore implementation of new event for 2024 as part of a collaborative effort with the Programs division.
- Review and analyze survey results from the 2023 Summer Kickoff Concert and the Concert in the Park Series.
- Plan and implement a new kid's bike event at the Frisco Adventure Park, the Frisco Funduro.

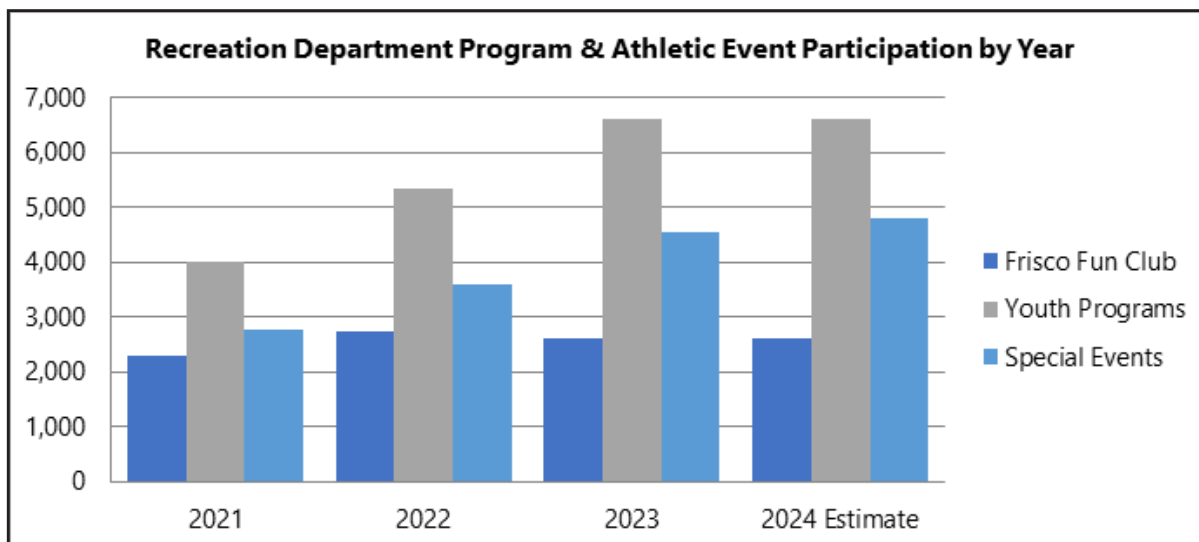
RECREATION AND CULTURAL DEPARTMENT: PROGRAMMING & ATHLETIC SPECIAL EVENTS



Recreation Programs and Special Events strive to provide exceptional, affordable, and diverse recreation programs and events that create experiences and memories for the community.

Performance Measure:

One key indicator of performance within Recreation Programming and Special Events is participation:



2023 Recreation Program and Athletic Event Successes:

- Staff again provided opportunities for non-profits to be beneficiaries of our summer athletic events, including Summit Dance Fund for the Frisco Triathlon, the Summit Musicians Relief Fund for the Run the Rockies Trail Races, and the Frisco Elementary School PTSA for the Run the Rockies Road Races.
- Similar to 2022, two athletic events were sold out in 2023; Brewski with 300 participants and the Frisco Triathlon with 300 participants.
- The Frisco Gold Rush Nordic Races saw an increase in racers of 24% from 2022 to 2023.
- Recreation staff partnered with Team Summit on a new downhill ski and ride program at the Frisco Adventure Park for Elementary school students, Zeke's Shredders.
- Fun Club summer registration sold out within 5 minutes of online registration opening on April 5, 2023.

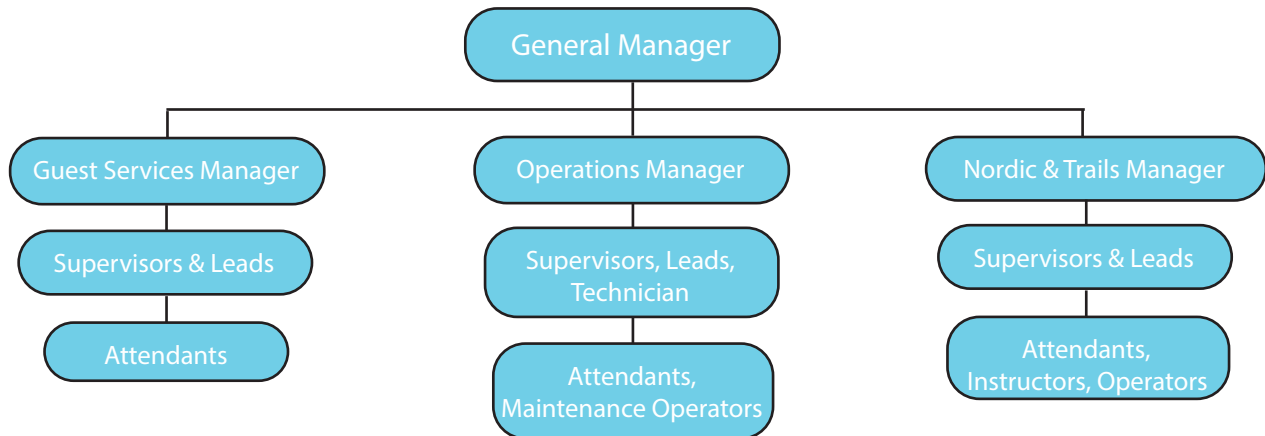
2023 Allocation of Training Dollars:

- National Parks and Recreation Association (NRPA) -membership
- Colorado Parks and Recreation Association (CPRA) – membership
- CPRA Fall Conference
- CPR, First Aid and AED certification for all staff
- Childcare/Youth Training: Mandatory Reporter, Concussion Training, Medical Administration Training, Federal Emergency Management Agency Training, Defensive Driver Training

The Recreation and Cultural Department - Programming and Special Events 2024 goals include:

- Continue to offer Afterschool Fun Club and afterschool care for Frisco Elementary students 5 days/week.
- Complete assessment of youth program needs to utilize the new Slopeside building in 2024.
- Increase sponsorship dollars and opportunities for 2024 events.
- Evaluate summer programs to create new/expand on current programs.

RECREATION AND CULTURAL DEPARTMENT: FRISCO ADVENTURE PARK

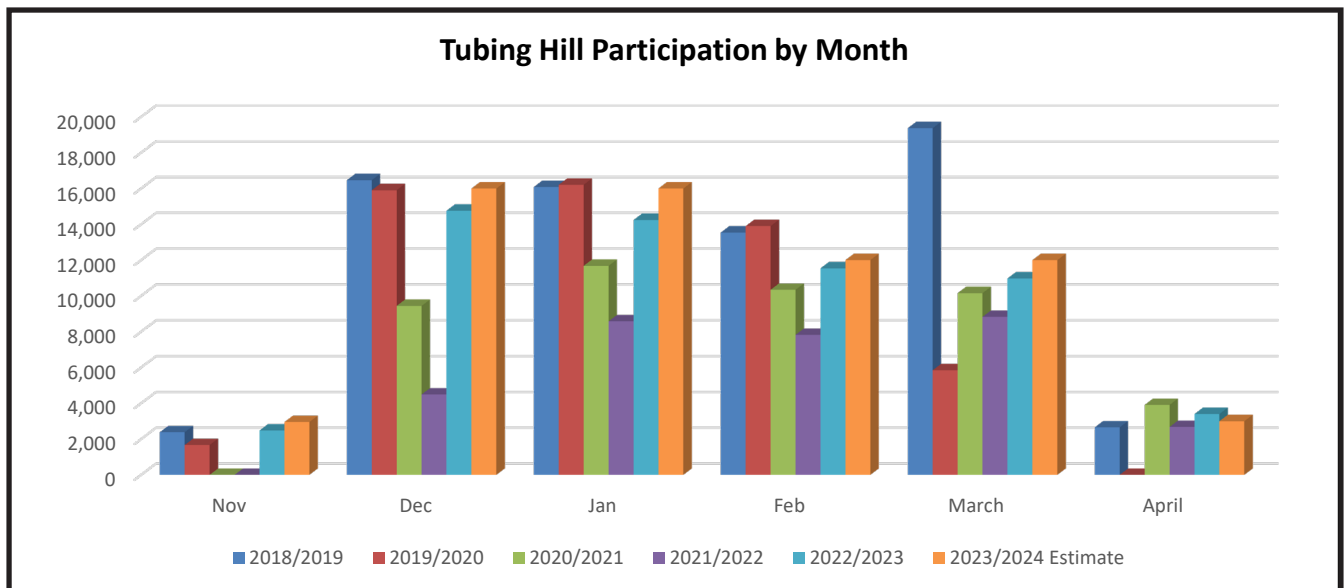


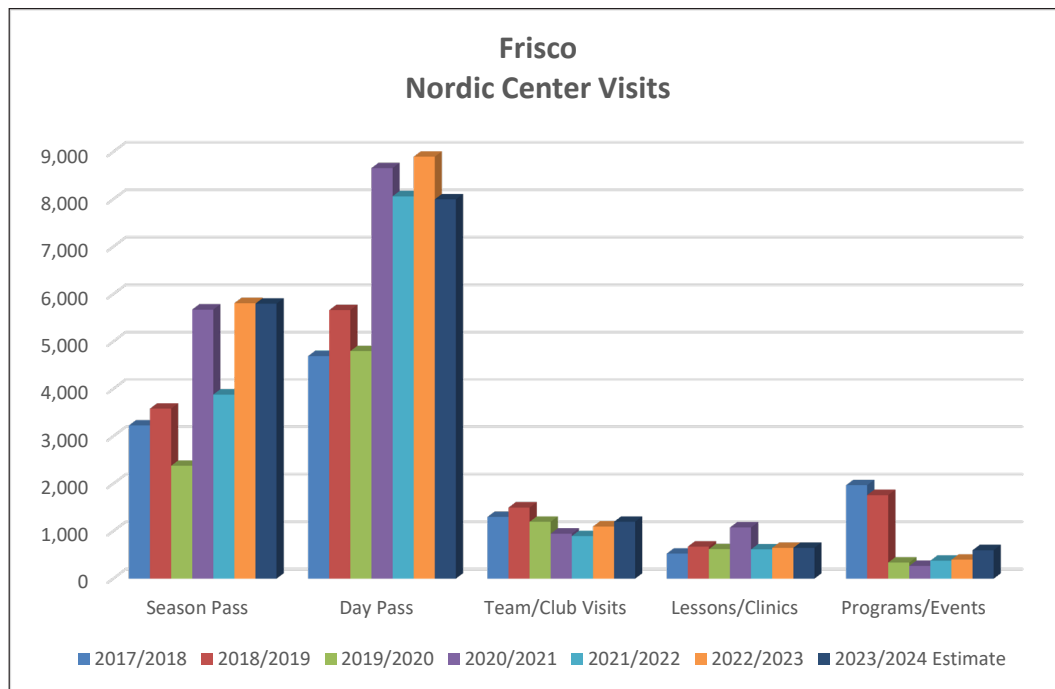
The Frisco Adventure Park at the Peninsula Recreation Area (PRA) provides a diverse range of year-round recreational activities that make all visitors feel welcome to the Frisco community. The vision of the park is to cultivate memorable Frisco recreational experiences. The PRA is home to a variety of winter and summer recreational amenities. Winter amenities include Nordic skiing and snowshoeing, snow tubing, beginner skiing/snowboarding, sledding, and sleigh rides/dinners. Summer recreational amenities include a softball field, a multipurpose field, a 28,000 square foot skatepark, a 27-hole disc golf course, a bike park, road and mountain biking, hiking and trail running, dinner chuckwagon rides, and camping and boating.

The Frisco Adventure Park consists of 2 divisions, one being the Frisco Adventure Park comprised of the tubing hill, ski & ride hill and summer amenities and one being the Nordic and Trails budget. The first season of operation for the tubing hill was the 2010/2011 season. The first season of the Nordic operation under the management of the Town of Frisco was the 2016/2017 season.

Performance Measure:

Two key indicators of performance within the Frisco Adventure Park are tubing hill participation and Nordic Center visits:





2023 Frisco Adventure Park Successes:

- Updated recruiting practices and winter job titles to recruit, hire, and retain Adventure Park staff.
- Utilized 15 Town Housing beds to retain winter seasonal, full-time staff for the 22/23 season.
- Opened snow tubing for the 22/23 season on Thanksgiving Day, Thursday November 24, 2022.
- Ski and ride hill opened for the season on December 15, 2022.
- Continued working with concessionaire, Snow Schooler’s to offer guests ski and ride lessons. New in 2023 Snow Schooler’s added ski and ride rental equipment on site at the Frisco Adventure Park.
- Nordic Center and Day Lodge eliminated paper waivers and utilized electronic tablets for guest completion.
- Adventure Park and Nordic Center each received new snowcats and snowmobiles to replace aging ones, per replacement schedule.
- Nordic Center added a sit-ski to rental fleet and hired an adaptive ski instructor and Spanish speaking instructor.
- Slopeside Hall groundbreaking took place in April 2023, per the 2020 adopted Peninsula Recreation Area Comprehensive Vision and Project Implementation Plan.

2023 Allocation of Training Dollars:

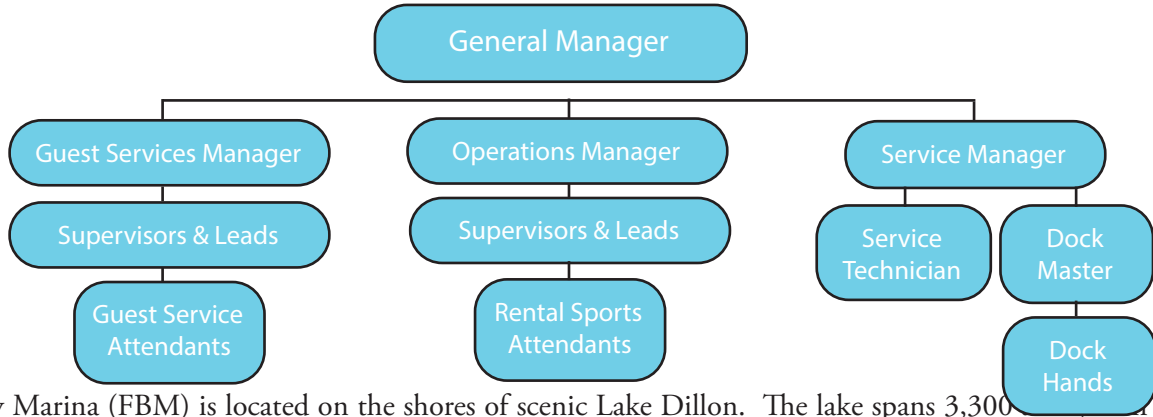
- Cross Country Ski Area Association – Membership & Conference
- National Ski Area Association- Membership
- Colorado Parks and Recreation Association – Membership & Conference
- National Recreation and Parks Association – Membership & Conference
- TIPS Training for staff serving alcohol - Certification
- Wilderness First Responder Training - Certification
- State Food Safety Server - Certification
- CPR, First Aid, and AED – Certification
- Professional Ski Instructors of America (PSIA) - Certification

The Recreation and Cultural Department - Frisco Adventure Park 2024 goals include:

- Continued construction and completion of the new Slopeside Hall building, tubing storage facility, and yurt, per the adopted Comprehensive Vision and Project Implementation Plan.
- Move Recreation Department offices to new Slopeside building.
- Evaluate the use of a concessionaire to operate Day Lodge renovated kitchen for winter and possibly summer use.
- Revamp online facility rental process in addition to open space and trail use reservations.
- Remove single-use plastic from Adventure Park facilities and increase sustainability initiatives.

- Continue Bike Park trail improvements and connectivity to cross country trails.
- Nordic data: Visitor #'s, ticket sales, and clinic participants.
- Complete construction of Nordic and summer hiking/biking trail construction - Wonderland, Aftermath, Perimeter Connector.
- Secure funding for future trail building and maintenance.

RECREATION AND CULTURAL DEPARTMENT: FRISCO BAY MARINA

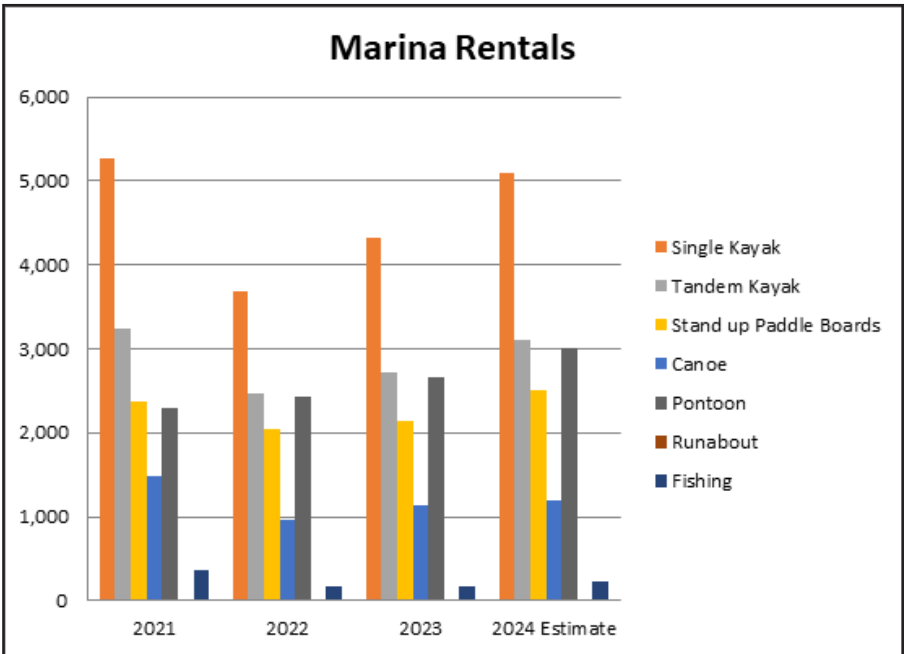


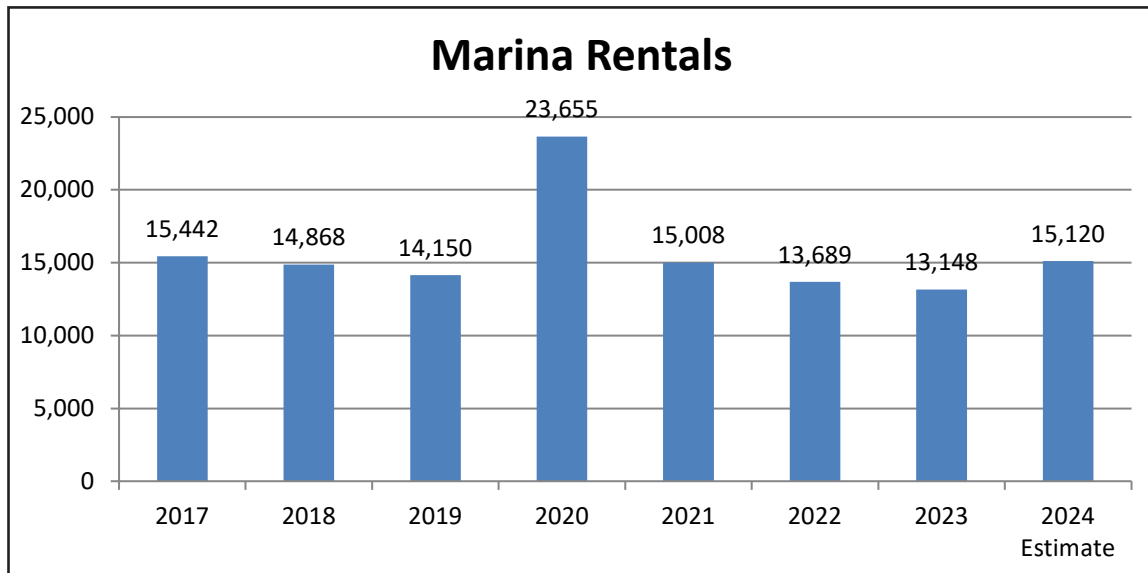
Frisco Bay Marina (FBM) is located on the shores of scenic Lake Dillon. The lake spans 3,300 miles of shoreline, and serves as the largest storage facility for the Denver Water Board, responsible for 25% of Denver’s drinking water. Frisco Marina Park occupies approximately 10 acres, accessible from the intersection of Summit Boulevard (SH9) and Main Street/Marina Road. Marina Road is an extension of Main Street following the old alignment of the highway to the Town of Dillon prior to the creation of the Dillon Reservoir and Recreation Area. The Marina Park includes 3.26 acres of Town-owned land with the remaining leased from the Denver Water Board for recreation purposes. The Marina is operated by the Town as an enterprise fund, and retains staff to operate the marina, and maintain and secure the park.

The FBM strives to provide excellent customer service, knowledgeable, friendly staff, and professional marina services while remaining financially viable.

Performance Measure:

A key indicator of performance within the Marina is the number of water sports equipment rentals.





2023 Department Successes:

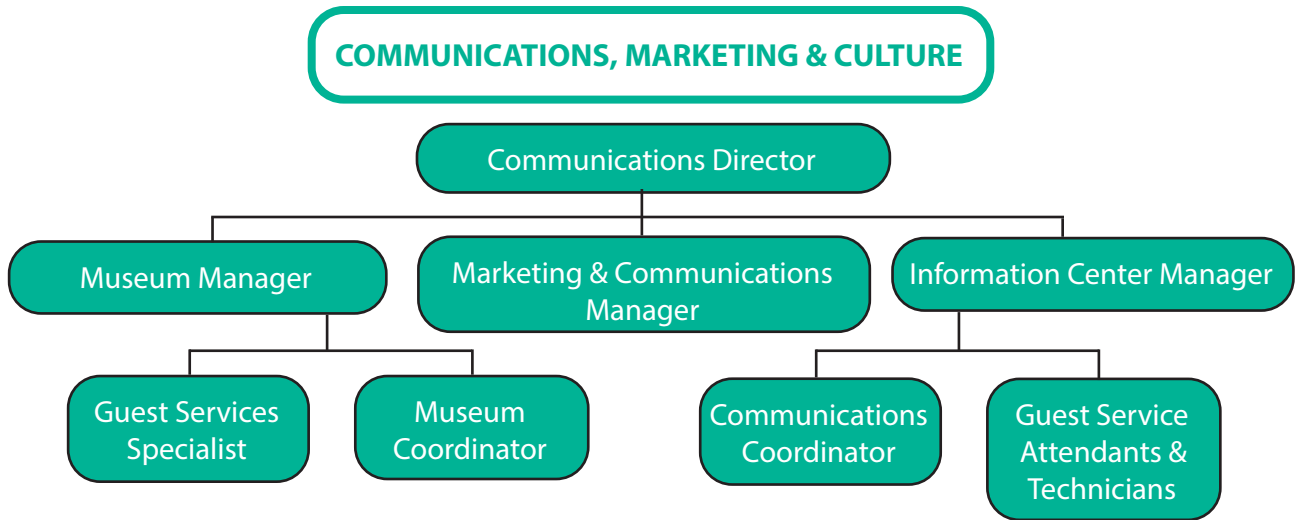
- Effectively recruited, hired and maintained a full team of staff to operate extended (8am-7pm) hours, seven days a week for the majority of the 2023 boating season.
- Completed the Marina Park project; an outdoor connection between the Lund House and Frisco Bay Landing that will provide the community with an expansive new open space next to the waterfront.
- Completed the drainage improvement project which will keep the turnaround area free from significant flooding.
- Secured a much needed, custom built, state of the art, workboat critical for servicing moorings and dock systems.
- In anticipation of low-water scenarios, started the implementation of an emergency mooring field for deep draft slip holder boats.
- Introduced new services such as pedal boats, guided or captained pontoon rentals, and a larger power rental fleet.
- Invested in state-of-the-art weather system that will eventually push data to Weather Underground making Frisco Bay Marina an official Weather Underground weather station.

2023 Allocation of Training Dollars:

- Aquatic Nuisance Species Prevention training
- Association of Marina Industries - Membership
- Colorado Parks and Recreation Association - Membership
- CPR, First Aid, and AED Certifications

The Recreation and Cultural Department - Marina 2024 goals include:

- Secure a new/replacement purpose-built rescue boat.
- Replace rental vessels and motors per the Marina asset management plan.
- Complete contingency plans for low water years.
- Clean and organize the service yard to maximize storage space.
- Clean and organize the B2 lot to maximize storage space and potentially create an employee parking area.
- Increase special events and live music at the marina with the creation of the new park.
- Invest in senior leadership training and development.
- Increase fund balance and achieve revenues that exceed operating expenses, and long term sustainability.



The mission of the Communications, Marketing, and Culture Department is to market the Town of Frisco through traditional and digital advertising, website resources, partnerships, an information center, and public relations in order to promote Town assets and businesses to support economic development; to tell the story of Frisco’s history by connecting it to our lives today and preserving the buildings and artifacts that tell those stories; and to provide governmental communications through traditional and digital media, direct public outreach through email, text, and public meetings, keeping website resources current and easy to access, and by providing accurate and timely information to local and regional media.

Performance Measure:

Key indicators of performance within the Marketing and Communications Department is total visitation:

	2022	2021	2019
Metric Name	Town of Frisco Frisco, CO	Town of Frisco Frisco, CO	Town of Frisco Frisco, CO
Visits	5.8M	5.9M	6.5M
Visitors	1.5M	1.8M	1.8M
Visit Frequency	3.88	3.31	3.71
Avg. Dwell Time	323 min	374 min	398 min

**There is insufficient data for 2020, and therefore, 2020 was omitted.*

**Data provided using Placer.ai.*

2023 Department Successes:

- Public relations efforts resulted in editorial coverage for Frisco on 49 occasions from January 2023 - June 15, 2023. Here is a sampling of some of the media outlets that covered Frisco during that time: 5280, MSN, The Denver Post, Business Insider, Thrillist, 9News, Fodor’s Travel, and Westword.
- The Town of Frisco reached a milestone of 35,000 followers on Instagram, where Frisco’s landscape and outdoor activities are largely highlighted.

- The Communications staff communicated parklet availability and facilitated the parklet process to bring 40 parklets and five blocked parking spaces to 18 businesses on Main Street. In comparison, 11 businesses received 30 parklets total and five blocked off parking spaces in 2022.
- For the fourth year, Communications and Visitor Information Center staff facilitated getting 21 Frisco graduate banners up on Main Street. The Town of Frisco also paid for professional photography for two graduates; this is offered to reduce the barriers for participation in support of increased inclusivity. Banners were put up in mid-May and taken down in mid-June. Banners are distributed back to graduates and their families.
- Once again this year, the Town of Frisco continued to step up support for the countywide Bike to Work Day through diverse marketing efforts in collaboration with Physical Active Nutrition Team of the Summit (PANTS) by updating the poster and scheduling and underwriting their advertising efforts.
- A text communication tool was implemented in the spring of 2023 and subscribers to this tool are continuing to increase.
- The Five-Year Arts and Culture Strategic Plan was completed, and the plan was approved by Town Council.
- The Frisco Arts and Culture Council (FACC) was seated with seven members and successfully began several projects in alignment with the Arts and Culture Plan.

2023 Allocation of Training Dollars:

- Colorado Governor’s Tourism Conference
- City-County Communications and Marketing Association National Conference
- Emergency Services Public Information Officers of Colorado Conference
- Public Information Officer training

Communications, Marketing & Culture Department 2024 goals include:

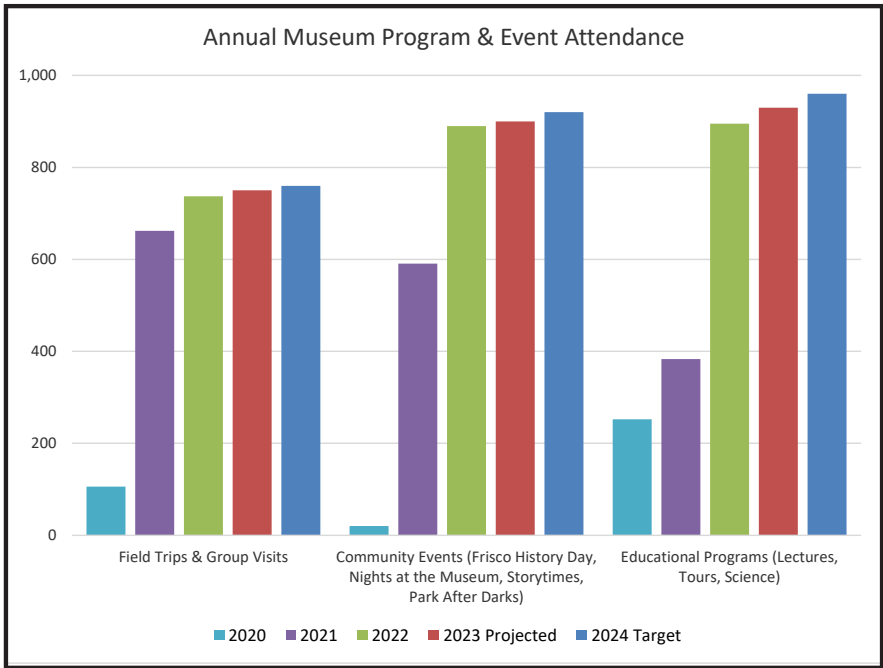
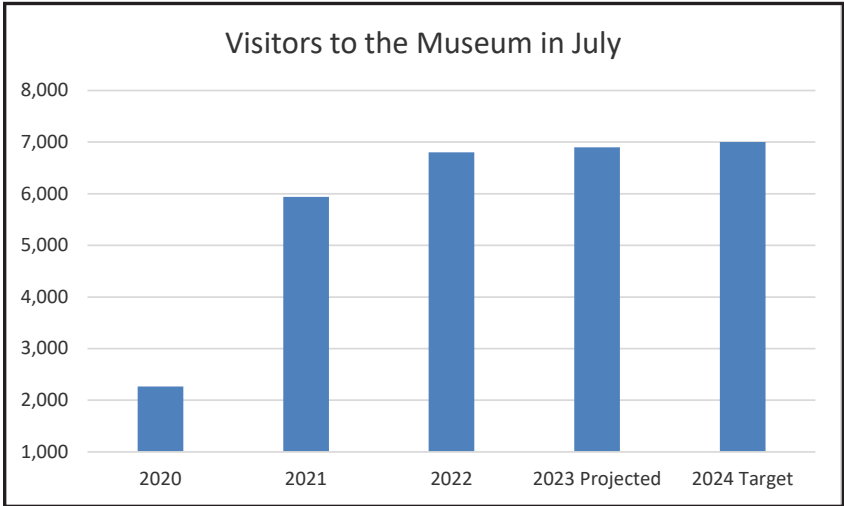
- Support economic development by continuing to increase visitor awareness of Frisco as a travel destination and hold destination visitor numbers steady, while focusing on times of need like winter and shoulder season, as identified by local businesses- ongoing.
- Maximize the Town’s exposure on news outlets and increase presence in national markets to support economic development- ongoing.
- Communicate Town Council’s initiatives and programs with effective and different communication tools, including a quarterly podcast and bi-monthly chat with the Town Manager events, to increase public engagement and understanding- June 2024.
- Redesign and relaunch the Frisco government website, FriscoGov.com by August 2024.
- Support the Frisco Arts and Culture Council (FACC) to meet the goals of Town Council and the Five-Year Arts and Culture Strategic Plan- ongoing.

COMMUNICATIONS, MARKETING & CULTURE: HISTORIC PARK AND MUSEUM

The Frisco Historic Park and Museum (FHPM) preserves and promotes the Town of Frisco’s heritage and history by presenting an excellent educational experience to the community and its visitors, connecting the past, present, and future to the world around us.

Performance Measure:

Key performance indicators within the Historic Park and Museum include attendance figures for community and educational programs, and overall visitation to the Schoolhouse Museum.



2023 Department Successes:

- Opening a large permanent exhibit, “Thank You for Voting: Women Seize Frisco’s Government,” in the Frank & Annie Ruth House based on original research and primary sources.
- Publication of a new edition of “Mines of Frisco and Beyond” by Charlotte Clarke and Blair Miller.
- The Frisco As I Remember history-gathering project and 40th-anniversary exhibit.
- Opening the “Then & Now: Avalanches” exhibit in the Adventure Park Day Lodge with a fundraiser for the Colorado Rapid Avalanche Deployment.
- Staff presented “Wonder Women of the West” at Fan Expo in Denver, CO, and “Creation of the Frisco Historic Park & Museum” at Summit Historical Society’s Women of Distinction Luncheon.

2023 Allocation of Training Dollars:

- Staff attended the American Alliance of Museums conference in Denver, CO.
- Updated reference books on oral history, collection management, and community engagement

Communications, Marketing & Culture Department: Historic Park & Museum 2024 goals include:

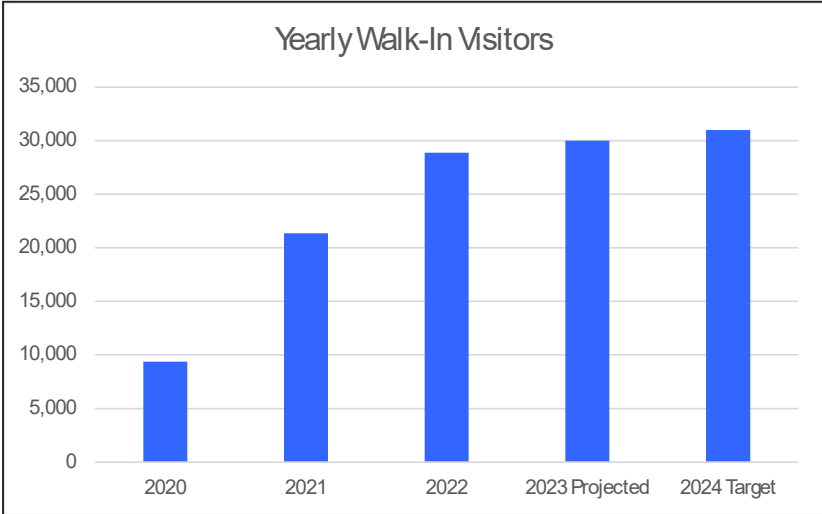
- Develop a Cohesive Facility and Land Use Plan
 - TOF Strategic Plan 2020-2021 Vibrant Culture, Arts, & Recreation.
 - FHPM 2018-2023 Plan- Goal 1
 - Due Date: EOY 2024
- Finalize expansion of education programs into Middle School and High School.
 - FHPM 2018-2023 Plan- Goal 5
 - Due Date: EOY 2024
- Install new outdoor interpretive and wayfinding signage in the Historic Park.
 - FHPM 2018-2023 Plan- Goal 5
 - Due Date: EOY 2024
- Complete evaluation of Jail floor for replacement
 - FHPM 2018-2023- Goal 3
 - Due Date: EOY 2024

COMMUNICATIONS, MARKETING & CULTURE: VISITOR INFORMATION CENTER

The mission of the Visitor Information Center is to create a welcoming, professional, and knowledgeable center that encourages the best experience for visitors and locals. The Frisco/Copper Information Center disseminates information to potential and current visitors in order to encourage and lengthen stays and promote local businesses. The Information Center also acts as a conduit between Town Departments and local businesses.

Performance Measure:

Key performance indicator within the Frisco/Copper Visitor Information Center includes walk-in visitor numbers.



2023 Department Successes:

- Projecting 28,866 walk-in visitors, an approximate 30% increase from 2022.
- Revamp of the Frisco Main Street Mile Map to be more user friendly and easier to read.
- Coordinated with Gunnison/Crested Butte and the Colorado Tourism Office to hand out 70 free PACT Kits to help promote proper waste elimination in the outdoors.
- CTO Summer Social Co-Op 5/17 – 5/19 had a 7.86% engagement rate on Facebook and 304,355 impressions on Instagram.

2023 Allocation of Training Dollars:

- Colorado Governor’s Tourism Conference
- Team building and familiarization day
- General leadership classes via SkillPath

Communications, Marketing & Culture Department: Visitor Information Center 2024 goals include:

- Promote a sustainable environment through collaboration with the Summit Stage providing guests and locals with Transit to Trails literature by June 2024.
- Contribute to Frisco’s thriving economy by increasing visitor awareness of Frisco’s business community, public amenities, and recreational opportunities by setting up booths at Town of Frisco events and utilizing Instagram more by EOY 2024.
- Contribute to Frisco’s vibrant culture, arts & recreation by working with the Recreation Department and CDD to increase Leave No Trace signage at trailheads by June 2024.
- Work with the Town’s Project Manager to facilitate and complete Information Center capital improvements.

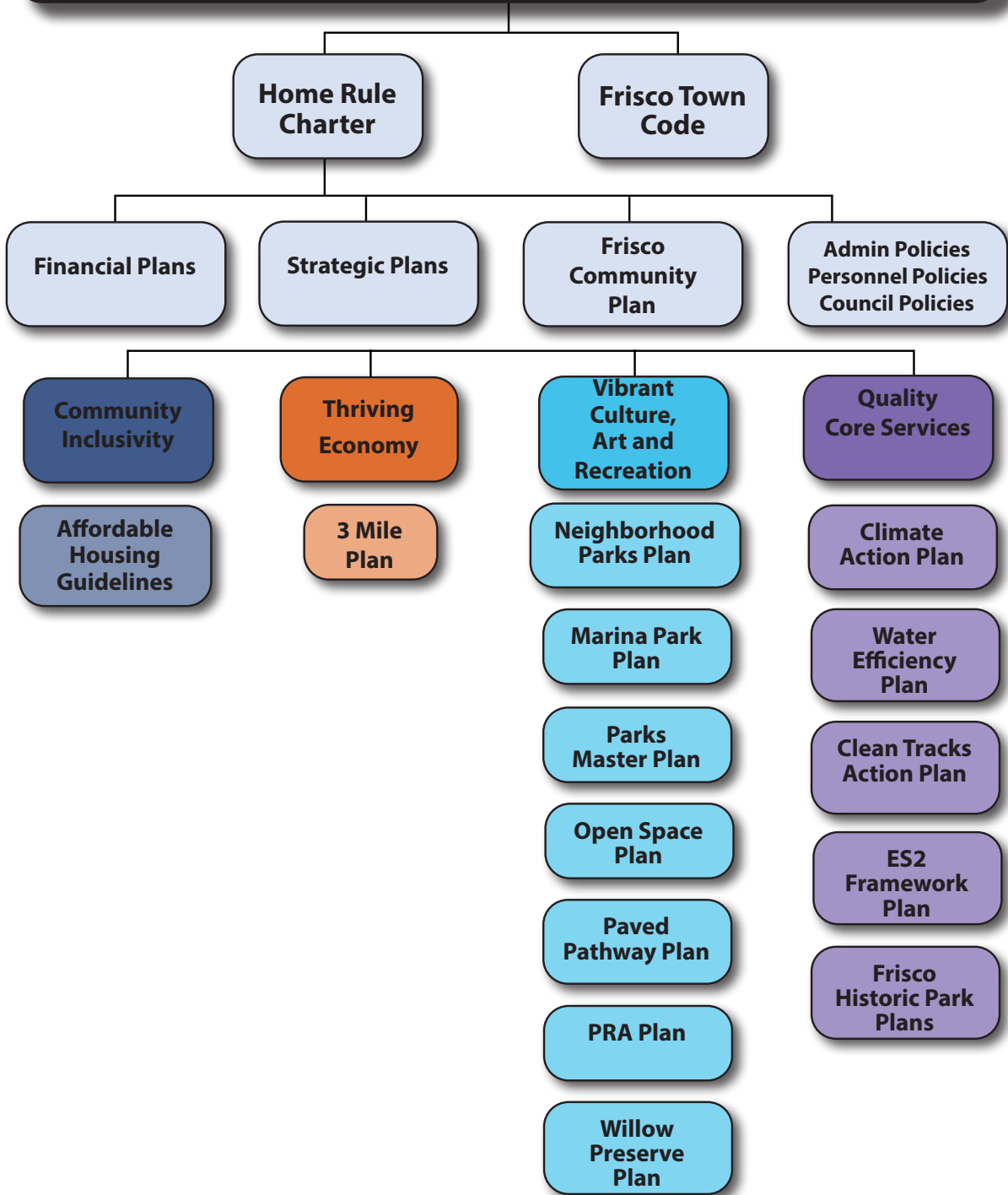
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Adopted Plans

Town of Frisco Key Policy Documents

Town Council Mission Statement:
To preserve a family-oriented and economically vibrant mountain community that encourages citizen involvement, respects our community character and natural environment, and enhances our quality of life.





The Town has developed a number of planning documents during the past several years to help guide Town Council and staff decisions. Each of the policy questions in this budget document includes references to the relevant plans.

General Guiding Documents:

Town of Frisco Strategic Plan: Adopted in July of 2023, the Strategic Plan outlines Town Council’s high priority goals. The Strategic Plan is organized by five overarching core values including a thriving economy, an inclusive community, sustainable environment, quality core services, and vibrant recreation.

Frisco Community Plan: The Frisco Community Plan was most recently updated in August of 2019. The Community Plan is a long range planning tool that helps guide decisions about the town’s growth. The plan addresses neighborhood character, housing, mobility, sustainability, physical design, infrastructure, the economy, and recreation among other important topics. It is a guiding document that decision makers use to develop public policy and direct capital improvements.

Financial Plan: Frisco’s Financial Plan was created in March of 2023 and is reviewed annually. The document is a guide for financial planning and budgeting.

Administrative/Personnel and Council Policies: These series of policies are for internal use only and need not be formally adopted per Town code. They provide guidance for administrative and personnel matters within the organization.

Plans Related to Thriving Economy

Three Mile Plan: Frisco’s Three Mile Plan was most recently updated in 2018. The purpose of the plan is to address land use issues and infrastructure improvement needs if annexation were to be proposed in any area within Frisco’s three mile boundary.

Plans Related to Inclusive Community

Town of Frisco Affordable Housing Guidelines: The Affordable Housing Guidelines were adopted in January, 2008. The guidelines outline the Town Council’s direction and policies regarding the various aspects of providing affordable housing in the town. The plan is used to inform prospective developers, including public entities, of the standards and guidelines for construction, and sale or rental, of affordable housing in town.

Plans Related to a Sustainable Environment:

Climate Action Plan: Adopted in April of 2019, the Climate Action Plan outlines the Town’s climate action goals. The plan outlines goals and implementation strategies for energy efficiency, carbon emission reduction, conservation of natural resources and zero waste, forest health, and sustainable tourism. The plan was developed as the result of a collaborative effort between all of the towns and county government in Summit County, as well as the school district, ski areas, and energy providers.

Water Efficiency Plan: The Town of Frisco adopted the Water Efficiency Plan in June of 2018. The plan was developed in conjunction with all five water providers in Summit County to create a coordinated effort for regional

water efficiency in the Blue River Watershed. The plan documents the Town's existing program for water efficiency and outlines Town goals for increased efficiencies.

CleanTracks Action Plan: Adopted in early 2009, the overarching goal of the Action Plan is work towards becoming a sustainable community and establishing a clean energy economy in Frisco. The plan outlines the community's goal for greenhouse gas emissions reductions as well as energy cost savings. Action items are identified for the community, businesses and government on sustainability opportunities.

Environmental Sustainability and Stewardship (ES2) Framework Plan: The ES2 Plan was adopted by Council in 2006. It outlines objectives and measurable action items for the Town in the areas of climate protection, air and water quality and quantity, the natural environment, and waste reduction and recycling. While the plan provides community-wide action, it also recognizes the opportunity for the Town of Frisco to lead by example in the environmental arena.

Frisco Historic Park & Museum (FHPM) Strategic Plan: Adopted by Council in October 2018, the FHPM Strategic Plan outlines a vision and course of action, with goals and strategies, for the FHPM over a five year period. The plan was assembled using public input, other museums' practices, and staff expertise.

Frisco Historic Property Inventory: This document was completed in 2018 and identifies properties and sites associated to the Town which are of interest in a historic or preservation capacity. It categorizes properties and sites in the following: Town-Owned, Privately-Owned, Former and Current Historic Sites. It identifies properties and sites under development or potential loss, and provides history of properties and sites for town staff of Frisco and the community. It also defines architectural and landscape elements. The inventory acts as a key tool for staff in identifying potentially eligible resources and possible historic districts, to generate a database for all buildings within the area surveyed, and to track the evolution of buildings over time for future preservation work.

Frisco Historic Park & Museum (FHPM) Collections Management Plan: Adopted by Council on October 9, 2018, this plan is the third Museum plan adopted by Town Council since the Town acquired full Museum operations in 2006. This plan is for 2019-2023 and includes research and components from previous plans, assessment reports, year-end reports, industry trends, best practices, patron feedback, and citizen input. The assembly of information and data collected resulted in a comprehensive plan with specific, attainable and strategic goals to guide the Museum in the next five years.

Frisco Historic Park & Museum (FHPM) Historic Preservation Plan: Adopted in March 2010, the plan provides recommendations prescribed in the Historic Structure Assessment of all Town-owned historic properties.

Plans Related to Vibrant Culture, Art and Recreation:

Frisco Adventure Park Comprehensive Vision and Implementation Plan: Adopted in October of 2020, this is a comprehensive vision and implementation plan for the Frisco Adventure Park at the Peninsula Recreation Area, focusing on land owned by the Town.

Frisco Neighborhood Parks Plan: Adopted in October 2019, the Neighborhood Parks Plan outlines the proposed improvements for four of Frisco's neighborhood parks; Pioneer Park, Walter Byron Park, Meadow Creek Park, and the Old Town Hall Pocket Park.

Frisco Marina Park Master Plan: Adopted June 26, 2018, this comprehensive marina master plan details and maps current conditions and proposed future land uses and locations for operations, trails, pathways, open space, lake access, parking, circulation, storage, recreation, and services. This plan is a formalized long range plan with maps, images, site plans, details, phasing, and estimated costs.

Frisco Trails Master Plan: Adopted in 2017, the plan provides guidance for enhancing pedestrian and bicycle connectivity and safety in Frisco. It recognizes that maintaining and expanding the trail network for non-vehicular connectivity throughout and adjacent to the Town is essential to enhancing the quality of life in Frisco for both residents and visitors.

Open Space Plan: Prepared by the Frisco Open Space Committee (a predecessor of the former Frisco Recreation Open Space and Trails Committee), adopted by Council in 1998, and updated in 2001, the plan is used in conjunction with the Master Plan and the Ten Mile Basin Master Plan to assist with the protection of open space in and around Frisco.

Parks and Recreation Plan: This plan was adopted in 2001 by the Town Council. The plan provides a number of specific recreation and facility recommendations gathered from a very comprehensive public process.

Paved Pathways Plan: Adopted in 2000, Frisco's Paved Pathways Plan is regularly used by Town staff for capital planning as well as for providing direction to new development projects. Significant signage improvements and additions were made in 2008, in accordance with the plan.

Peninsula Recreation Area Plan: Staff conducted an update of the 2003 plan in 2007, which was approved by Council. The document serves as a guide for land-use decisions at the Peninsula Recreation Area (PRA). The plan now requires staff to provide yearly implementation plans to Council as a component of the annual budget process. In 2017, Town Council and staff used information from the plans to develop a list of 2017 potential projects for implementation. The placement and location for each of these elements was not clearly identified on the existing Master Plans, so the Town held a community charrette to understand the short and long-term goals for the PRA. The charrette effort provided more clarity to the Town on how to phase improvements and where to locate each amenity.

Willow Preserve Management Plan: Adopted by Council in 2002, the plan provides a management prescription for the Town's Willow Preserve property. Staff uses it to guide decisions and to make recommendations to the Council regarding this open space area.

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UPDATED TOWN OF FRISCO STRATEGIC PLAN

July 2023



INTRODUCTION

In the first half of 2023, the Frisco Town Council met in two public sessions to update the strategic plan to be presented for adoption during a Town Council meeting during the summer of 2023. With the election of two new Council members in 2022 and the appointment of a new Town Manager in 2022, Council believed it was an appropriate time to discuss the previous strategic plan and assess the progress that had been made in reaching the plans goals. Then individual goals and desires for the Town and Town government were discussed to start to build consensus around what the Council would project to the organization and the community about their future strategy.

The purpose of this document is to provide clear, concise, and future-focused direction regarding what the Town of Frisco organization is, who it serves, what it does, and why it does what it does. This updated strategic plan from the Town Council, adopted by resolution at a regular scheduled Council meeting, will provide the schematic for all who serve in Town government in order to direct the actions of Frisco government for the next few years.

This document will be used for the following purposes:

- To articulate Frisco Town government's commitment to the community
- To clearly state the future vision and the mission of the organization
- To describe how the Council would like the Town to look and act in the future
- To develop an annual work plan for the Town Government to achieve the future vision
- To guide how financial and time resources are allocated in order to achieve the goals in the plan

The Plan

The Strategic Plan is organized in the following manner in order to allow all accessing this plan to step through in a logical manner. The major sections are as follows:

- *Public Service Commitment to the Town of Frisco:* A statement of how Frisco government will conduct itself in doing the public's business
- *Vision:* A statement of the Town's desired future state
- *Mission:* What Frisco Town government does
- *Values:* The guiding principles by which Frisco Town government operates
- *Strategic Objectives:* The major areas of concentration that will lead Town government to meeting the Council's vision
- *2023 Accomplishments of Goals:* A review of what has happened or is still to happen in 2023. This demonstrates how the organization has used the strategic plan.
- *2024 and Beyond Goal Expectations:* Initial, but not a complete, list of project and program goals that will help the Town move towards accomplishing the strategic objectives and meeting the future vision

PUBLIC SERVICE COMMITMENT TO TOWN OF FRISCO

Provide leadership, civility, efficiency, transparency, accountability, and fiscal responsibility to assure a thriving future for the Town of Frisco.



VISION

A close-knit, welcoming, and forward-looking community that values its unique sense of place, seeks balance with its environment, keeps pace with its infrastructure needs, enhances its healthy lifestyle, and acknowledges its history.



MISSION

To maintain and enhance our welcoming mountain town with the involvement of our community members in a way that respects our unique character, that sustains our natural environment, that is economically resilient, and that improves our quality of life.



VALUES

- *Civil*
- *Inclusive*
- *Sustainable*
- *Innovative*
- *Collaborative*
- *Safe*
- *Professional*



STRATEGIC OBJECTIVES



We provide progress-driven Quality Core Services:

The Town commits to providing timely and innovative core services with efficiency, excellent customer service, and professionalism:

Pillars:

- Environmental stewardship and reducing the effects of climate change
- Maintaining and enhancing infrastructure
- Balancing the budget
- Maintaining appropriate mandated and planned fund balances
- Providing essential public safety services
- Supporting and improving recreation and historical assets
- Wisely using and recapitalizing Town government assets
- Properly documenting and archiving Town business
- Conducting elections according to laws and ordinances
- Attracting and retaining high-performing personnel
- Deliberately interacting with the community and communicating Town business



We support a Thriving Economy:

The Town of Frisco strives to create a thriving economy for our community by encouraging a variety of businesses which provide needed goods and services:

Pillars:

- Preserving and improving infrastructure that supports our business community
 - Making plans for and investing in Main Street infrastructure
 - Making plans for and investing in Summit Boulevard infrastructure
 - Improving technology and connectivity
 - Increasing workforce housing to appropriate levels
 - Supporting increased access to childcare
 - Continuing to support regional transit and mobility improvements
 - Continuing to improve our recreation assets
- Supporting business development and diversification
- Having a regulatory system that protects health, safety, and welfare, while promoting customer service
- Funding and organizing programs and events that support Town values

STRATEGIC OBJECTIVES



We enhance Community Inclusivity:

The Town of Frisco is committed to making decisions and policies which welcome and support all, so they can pursue their full potential in our unique mountain town.

Pillars:

- Offering a variety of housing types to support year-round residents
- Considering equity, inclusivity, sustainability, and accessibility in all that we do
- Actively supporting the acquisition and retention of a diverse workforce
- Working with local groups that share our values to achieve our collective goals
- Taking on programs and initiatives that encourage, develop, and support diversity in the community
- Deliberately interacting with the community and communicating Town business



We provide vibrant Culture, Arts, and Recreation Opportunities:

The Town of Frisco recognizes experiences in recreational, artistic, historical, and cultural assets, as foundational to the Town's vibrancy and the quality of life for residents and visitors.

Pillars:

- Maintaining, sustaining, and protecting our historical assets for future generations
- Providing arts, culture, and recreation opportunities for year-round residents
- Providing and improving unique and accessible arts, culture, and recreational opportunities for all

We provide progress-driven Quality Core Services

2023 Project Goals

- Extraterritorial water provision process adopted
- Town Hall dumpster enclosure constructed
- Water storage tank lining/repair
- Public works solar installed
- Additional electric car charging stations/car share
- Adopt policy to ban sales of single use plastic water bottles
- Well 7 PFAS treatment alternatives
- Town hall recapitalization master plan
- Public Works underground fuel tank replacement
- Public Works electric fueling design
- GAP project landscaping
- Implement new payroll and HR system
- Move to new retirement program provider
- Modernize and update the method of accessing the Town's municipal code

2024 and Beyond Project Goals

- Frisco-specific environmental and climate action planning effort (2024)
- Well 7 PFAS mitigation implementation (2024)
- Implement Pay As You Throw trash/recycling program (2023 – 2024)
- Continue exploring the development of last-mile transit solutions with our fellow local governments and the Summit Stage board (2024)
- Summit Boulevard sidewalk project (2024)
- Full asset management plan to assist with future budgeting (2025)
- Represent Town interests in the development of the I70, Exit 203 project with Summit County and CDOT (2023 – 2026)
- Complete a new Community Plan (2024 – 2025)
- Complete 100% Granite Street Complete Streets design and begin implementation (2023 – 2026)
- Properly conduct the 2024 municipal election
- Ongoing
 - Continue to expand, deepen, and improve community outreach efforts
 - 90% plus fill on full-time positions
 - Staff organization optimal for conditions
 - Budget balanced and targeted towards strategic objectives
 - Successful annual audit
 - Continue moves towards electrifying vehicle and equipment fleet



We support a Thriving Economy

2023 Project Goals

- Code amendments to allow for 100% workforce housing projects
- Granite Street Complete Streets design
- Negotiate development agreements with private workforce housing interests in downtown core
- Early action Complete Streets Plan improvements on Granite Street
- Finish Summit Boulevard improvements
- Old Town Hall recapitalization project designed
- Granite Park workforce housing project construction
- NEPA planning process with USFS for Frisco Backyard
- Fund childcare scholarships and programs
- Purchased and resold three Housing Helps units.

2024 and Beyond Project Goals

- Old Town Hall recapitalization construction (2024)
- Study what other services are needed to support existing and additional workforce housing development (2024)
- Continued improvement of downtown core area (2024)
- Summit Boulevard redevelopment zoning plan (2025)
- Other planning for workforce affordability issues like childcare, food security, and transportation (2024 - 2026)
- Represent Town interests in the development of the I70, Exit 203 project with Summit County and CDOT (2024 - 2026)
- Summit Boulevard sidewalk project after Exit 203 construction (2026)
- Ongoing
 - Infrastructure Improvements: Roads, bridges, facilities, fiber connectivity, sewer, and water
 - Continue events and programs that activate the Town and that fit the Town's values
 - Continuous improvement of business, short term rental, liquor, and marijuana licensing processes
 - Continue to enhance and enforce the use of the online development review and building inspection program to provide better transparency and efficiency
 - Sound development and building regulation program that emphasizes equity, efficiency, and customer service
 - Continue to monitor short term rental regulation and re-licensing process
 - Analyze and adjust parking regulation program to achieve the intended goals on Main Street and at the Marina



We enhance Community Inclusivity

2023 Project Goals

- Code amendments to encourage 100% workforce housing projects
- Adopt development agreements with private workforce housing interests in downtown core
- Granite Park workforce housing project construction
- Continue to thoughtfully consider and review extraterritorial water requests to support workforce housing
- Provide text messaging communication method to communicate governmental, recreational, and event information
- Design and implement both small and large public grant programs that support the Council's pursuit of its strategic objectives
- Represent diversity and welcome all in Town marketing materials
- Reach to specific and diverse groups to help inform and shape policy by inviting to the discussion before the decision is made

2024 and Beyond Project Goals

- Town Charter and Code reviewed to meet inclusivity goals (2024)
- Personnel policies and hiring practices reviewed to meet inclusivity goals (2024)
- Town Hall Master planning effort and plan implementation plan that supports equity and being inclusive for elected officials, public engagement, and employees (2023 - 2024)
- Pilot alternative methods of providing and encouraging community gathering around Main Street; this may include arts and culture programming (2024 and beyond)
- Audit all facilities to meet inclusivity goals (2025)
- Ongoing
 - Engage with community groups that represent our values of inclusivity
 - Stay up to date with market pay scales
 - Invite and work with community groups, in conjunction with our various programs and in various ways, to support efforts to make our community more inclusive or to honor those that make our community inclusive
 - Seek more opportunities or means to communicate in other languages
 - Develop our events with the idea of including all in our community
 - Continue to implement a variety of means to communicate with our community



We provide vibrant Arts, Cultural, and Recreational Opportunities

2023 Project Goals

- Boat ramp drainage improvements
- Construct small Triangle Park improvements
- Full design of future Triangle Park improvements
- Marina landscaping finished
- Adopt Arts and Culture Plan and appoint Arts and Culture Council members to recommend implementation efforts
- Slopeside Hall construction (2023 – 2024)
- Finish section of trail from Highway 9 underpass project in the Frisco Adventure Park
- Negotiate and enter into new lease agreement with the Island Grill, that includes capital improvements

2024 and Beyond Project Goals

- Update the Historic Park and Museum's 5-Year Strategic Plan (2024)
 - To include plan for 1st and Main site/building and site on Granite Street adjacent to the Historic Park with current Town workforce housing
 - Plan and budget for historic buildings currently in storage
- Lund House roof and deck improvements (2024)
- Marina new beach sand (2024)
- Arts and Culture Council plan implementation (2024 – 2026)
- Pioneer Park design (2024)
- Walter Byron Park improvements constructed (2024 - 2025)
- Triangle Park improvements constructed (2024)
- Old Town Hall Park reconstructed (2024)
- Pioneer Park improvements constructed (2025)
- Miners Creek recreation path bridge reconstruction (2026)
- Continue implementation of the following plans: (2024 – 2026)
 - 2018 Marina Master Plan
 - 2019 Neighborhood Parks Master Plan
 - 2019 Nordic Master Development Plan
 - 2020 PRA Comprehensive Vision and Implementation Plan
 - 2023 Frisco Trails and Pathways Master Plan



COMMUNITY INCLUSIVITY

The Town of Frisco is committed to making decisions and policies which welcome and support all, so they can pursue their full potential in our unique mountain town.

Significant Budgetary Item	Department	Amount
Comprehensive Plan - Updating the Community Plan to be a Comprehensive Plan to include, but not be limited to: Existing Conditions, Housing, Roads, Resiliency, Community Water Supply and Water Quality Goals, Recreation and Tourism, Public Places & Facilities, Transit, Sensitive Environmental Areas, and Future Growth. Applied for \$100k in DOLA EIAF grant funding		
Subdividing Mary Ruth	Comm Dev	\$200,000
Housing Services Needs Study	Comm Dev / Housing	\$30,000
Housing Improvement Loan Program	Comm Dev / Housing	\$100,000
Housing Fund - Debt Service payment for Granite Park	Comm Dev / Housing	\$250,000
Housing Helps Program	Comm Dev / Housing	\$561,500
Employee rental units at Days Inn & Wayside properties - Frisco Locals	Comm Dev / Housing	\$1,500,000
Community Impact Grants (non-profit grants >\$5k each)	General	\$64,500
Non-profit grant funding (less than \$5k) back to pre-Covid level (includes in-kind certificates)	General Government	\$100,000
Increased Childcare Tuition Assistance for county-wide program by \$145k	General Government	\$100,000
Compensation Study; also budgeted 2% of wages (~\$141k) to allow for increases identified in study (in addition to max 5% merit incr's)	General Government - Nicotine Tax Fund	\$245,200
	HR	\$35,000

TOTAL COMMUNITY INCLUSIVITY

\$3,186,200

THRIVING ECONOMY

The Town of Frisco strives to create a thriving economy for our community by encouraging a variety of businesses which provide needed goods and services

Significant Budgetary Item	Department	Amount
Solar Light Replacements - Main St & Summit Blvd; Main Street Live DOLA Grant application \$795k	Capital Projects - Capital Fund	\$1,060,000
Comprehensive Plan - Updating the Community Plan to be a Comprehensive Plan to include, but not be limited to: Existing Conditions, Housing, Roads, Resiliency, Community Water Supply and Water Quality Goals, Recreation and Tourism, Public Places & Facilities, Transit, Sensitive Environmental Areas, and Future Growth. Applied for \$100k in DOLA EIAF grant funding		
Complete Streets 100% Design, Granite St.	Comm Dev	\$200,000
Subdividing Mary Ruth	Comm Dev - Capital Fund	\$600,000
Housing Services Needs Study	Comm Dev / Housing	\$30,000
Housing Fund - Debt Service payment for Granite Park	Comm Dev / Housing	\$100,000
Housing Helps Program	Comm Dev / Housing	\$561,500
Fiber Infrastructure design	Comm Dev / Housing	\$1,500,000
Hwy 9 Sidewalk Improvements, offset by \$505k in MMOF awarded grant funding	Engineering - Capital Fund	\$80,000
Employee rental units at Days Inn & Wayside properties - Frisco Locals	Engineering - Capital Fund	\$100,000
Increased Childcare Tuition Assistance for county-wide program by \$145k	General Government	\$64,500
Transfer from Lodging Tax Fund (Info Center) to Capital Fund	General Government - Nicotine Tax Fund	\$245,200
Increase to County Nicotine Workgroup operations by \$29k	Lodging Tax Fund / Capital Fund	\$1,000,000
Trail Enhancements	Nicotine Tax Fund	\$321,268
Ceremony Site Replacement Deck @ PRA	Recreation - Capital Fund	\$150,000
Summer Kickoff Concert (moved to Lodging Tax Fund)	Recreation - Lodging Tax Fund	\$7,500
PRA Tow Rope - Ski Hill	Recreation - Lodging Tax Fund	\$70,000
Recreation Events - to include addition of bike event at PRA	Recreation - Lodging Tax Fund	\$70,000
PRA Magic Carpet Replacement	Recreation - Lodging Tax Fund	\$105,770
	Recreation - Lodging Tax Fund	\$109,000

TOTAL THRIVING ECONOMY

\$4,541,200

VIBRANT ARTS, CULTURAL, AND RECREATIONAL OPPORTUNITIES

The Town of Frisco recognizes experiences in recreational, artistic, historical, and cultural assets, as foundational to the Town's vibrancy and the quality of life for residents and visitors.

Significant Budgetary Item	Department	Amount
Transfer to Capital Fund for construction of Slopeside Hall of \$60k	Conservation Trust Fund / Capital Fund	\$60,000
Art & Culture Funding; 2023 budgeted \$75k in the Capital Fund; 2024 has \$25k capital budget for artwork and \$75k for programming	General Government - Lodging Tax Fund	\$100,000
Sand for the Marina Park Beach	Recreation - Capital Fund	\$50,000
Trail Enhancements	Recreation - Capital Fund	\$150,000
PRA Project Construction - Slopeside Hall (potential offset by building electrification grants)	Recreation - Capital Fund	\$2,700,000
Historic Park and Museum 5 yr Plan; to include 1st & Main building	Recreation - Historic Park - Capital Fund	\$150,000
PRA Tow Rope - Ski Hill	Recreation - Lodging Tax Fund	\$70,000
PRA Magic Carpet Belt Replacement	Recreation - Lodging Tax Fund	\$109,000
Recreation Events - to include addition of bike event at PRA	Recreation - Lodging Tax Fund	\$105,770
Summer Kickoff Concert (moved to Lodging Tax Fund)	Recreation - Lodging Tax Fund	\$70,000
5 pontoon boat replacements, additional UTV, complete Rescue Boat purchase (\$30k associated grant)	Recreation - Marina Fund	\$400,000

TOTAL VIBRANT RECREATION

\$3,964,770

QUALITY CORE SERVICES

The Town commits to providing timely and innovative core services with efficiency, excellent customer service, and professionalism

Significant Budgetary Item	Department	Amount
Grants for Universal Recycling - decrease from \$98k in 2023 (unused funds will be rolled over to 2024)	Admin - Sustainability	\$64,000
Professional Services for Climate Action Plan; offset by \$45k grant application	Admin - Sustainability	\$50,000
Spending down bag fee reserve towards waste reduction & diversion - not available for general operations	Admin - Sustainability	\$100,000
Additional funding for HC3's qualified income rebates & 1 electrification rebate, \$34,362 incr	Admin - Sustainability	\$142,245
EV Charging Stations	Admin - Sustainability - Capital Fund	\$200,000
Building Improvements from Energy Service Company (ESCO) contract	Admin - Sustainability - Capital Fund	\$200,000
Solar Light Replacements - Main St & Summit Blvd; Main Street Live DOLA Grant application \$795k	Capital Projects - Capital Fund	\$1,060,000
Comprehensive Plan - Updating the Community Plan to be a Comprehensive Plan to include, but not be limited to: Existing Conditions, Housing, Roads, Resiliency, Community Water Supply and Water Quality Goals, Recreation and Tourism, Public Places & Facilities, Transit, Sensitive Environmental Areas, and Future Growth. Applied for \$100k in DOLA EIAF grant funding	Comm Dev	\$200,000
Complete Streets 100% Design, Granite St.	Comm Dev - Capital Fund	\$600,000
Fiber Infrastructure design	Engineering - Capital Fund	\$80,000
Hwy 9 Sidewalk Improvements, offset by \$505k in MMOF awarded grant funding	Engineering - Capital Fund	\$100,000
Increased Technical purchases to accommodate upgrade to phone system (current contract expiring) & other standard cost escalation - \$47,312 incr	General Government	\$384,528
Compensation Study; also budgeted 2% of wages (~\$141k) to allow for increases identified in study (in addition to max 5% merit incr's)	HR	\$35,000
Employee Appreciation - moved from Gen Gov't; overall increase of \$4,231	HR	\$76,056
Planning for self-insured health care costs - \$73k decrease due to lower claims	HR - Insurance Reserve Fund	\$1,470,540
Lenco BearCat cost share with Town of Dillon; moved from Capital Fund, as it will be Town of Dillon's capital equipment, not Frisco's	Police	\$28,333
Enhancing dispatch/911 services per recent IGA with Summit County Government ~ \$220k incr	Police	\$400,000
Moved building repair & maintenance line from Capital Fund	Public Works - Buildings	\$400,000
Moved road repair & maintenance lines from Capital Fund	Public Works - Streets	\$1,105,735
Lead/copper rule requires digging to examine water mains for lead; planning for infrastructure inventory to aid in future water rate studies	Public Works - Water	\$180,000
Beginning of PFAS implementation - expected to total \$4M over 2 years; offset by \$4M loan forgiveness	Public Works - Water	\$500,000
Public Works Washbay Upgrade	PW - Buildings - Capital Fund	\$25,000
Vehicles & Equipment per replacement schedule; new PD vehicles	PW - Fleet - Capital Fund	\$1,175,636
Bridge Repair & Maintenance, offset by \$552k in potential grant revenue	PW - Streets	\$690,000
Water Storage Tank Access Road Improvements	Water Fund	\$400,000

TOTAL QUALITY CORE SERVICES

\$5,190,702



Program Priorities



Program Priorities

Department directors evaluate all programs on the basis of their relative importance in Town government operations and within departmental goals, objectives and initiatives. Each program or service is placed into one of three categories:

Core: A program or service that is an essential function of Town government

Desired: A program or service that is not part of core government but is prioritized for another reason, such as strong community expectation or desire

Nonessential: A program or service that is not central to the Town government, has a limited demand from the community or has strong appeal only within certain subpopulations

For the 2024 budget, none of the programs or services have been removed. The Town's goal in continuing to bring this before the Council is to focus budget discussions on services and programs and not just individual line items.

**Core Program Priorities
By Department 2024**

ADMINISTRATION
Liquor Licenses
Elections
Information Technology
Legal Notices
Website Maintenance
Required Certification/Training
Code Updates
Office Management

FINANCE
Revenue Collection
Investments
Balance Monthly Bank Statements
Payroll
Accounts Payable
Water Billing
Daily Bank Deposits
Daily Cash Balance Reports
General Ledger Entries
Financial Policies
Sales Tax/Business License Comparison
Business Licenses
Petty Cash Reconciliation
Balance DRA Accounts
Improvement Agreement Accounts Receivable
Certification Requirements
Risk Management
Contract Management and Renewals
Human Resources
Health Benefits & Wellness
Debt Financing
Property Management and Sales

COMMUNITY DEVELOPMENT
Building/Planning Customer Service
Land Use Code Implementation
Building Permit Review
Current Development Review
Code & Policy Development
Long Range Planning Projects
Community Outreach/Education
Floodplain/CRS Administration
Building/Zoning Violation Enforcement
Affordable Housing Administration
Sign and Banner Approvals
Sustainability Planning and Programs
Property/Permit Database Management
Code Enforcement
Liquor Inspections
Banner Inspections
Short Term Rental Code Inspections & Enforcement

POLICE
Admin/Supervision
Budget Preparation
Federal and State Grants
Training/POST Requirements
Hazardous Materials
Recruit Selection
Psych/Polygraphs
Background Checks
Citizen Police Academy
Incident Management Team
Animal registration
Patrol Functions
Call Response
Traffic Enforcement
Traffic Crash Investigations
Mental Health Support
Property and Evidence Mgmt.
Special Response Team
Alcohol/Drug testing
Towing
Range/Weapons
Special Event Support
Code Enforcement
Abandoned Vehicles
Animal Impounds
Vehicle Identification Inspections
Fingerprinting
CDD Support
Investigations
Criminal Case Investigations
Background Investigations
Internal Affairs Investigations
Patrol Support

**Core Program Priorities
By Department 2024**

PUBLIC WORKS
Field Maintenance
Pavement Striping
Sanding
Park Maintenance/Irrigation
Maintain Historic Buildings
Street Sweeping
Capital Equipment Replacement
Water Tap Fee Assessment
Excavation Permits
Development Application Review
Project Bidding and Oversight
Water-Related Inspections
Water Agreement Contracts
Town Buildings Maintenance
Utilities for Town Buildings
Trash Removal - Public Areas
Snow-Plowing Streets/ Sidewalks/Parking Lots/Rec Paths
Annual Storm Sewer Cleaning
Flood Plain Management
Street/Pathway Maintenance
Main Street Trash Collection
Regulatory/Wayfinding Signage Repair/Replace
Street Light Maintenance/ Utilities
Equipment Preventive Maintenance & Repair
Fuel and Fuel System
Engineering/GIS
Contract Management
Facilities Security
Fire Sprinklers
Port-O-Let
Trash Removal
Elevator Inspection
Capital Project Management

COMMUNICATIONS, MARKETING & CULTURE
Paid Marketing of Town, Events & Attractions
PR/Editorial Coverage of Town, Events & Attractions
Developing Photography and Video assets
Marina Brochure
Adventure Park Summer and Winter Brochures
Event Collateral
Website Content/Management
Development of an Intranet Site
Social/Digital Media
Third Party Event Permitting/ Coordination
Special Event Planning
Event Sponsorship
Non-Profit Volunteer Program
Frisco/Copper Visitor Information Center
Information Center Printed Materials - Maps & Guides
Night(s) at the Museum Series
Historic Park Lunchtime Lectures, Tours & Programs

RECREATION - EVENTS
4th of July
Fall Fest
Fall "Locals" Party
Wassail Days
Concerts in the Park
Town Clean Up Day
Halloween - Trick-or-Treat Street & Merchant Decorating
Easter Egg Hunt
Mardis Gras 4Paws
Spontaneous Combustion
Snowshoe for the Cure

**Core Program Priorities
By Department 2024**

RECREATION
Frisco Fun Club (summer & winter)
Mountain Bike Camps/ Adventure Camps
LEGO Camps
Run the Rockies Races - Road and Trail
Turkey Day 5k
Girls on the Run 5k and Camp
Frisco Triathlon
Bacon Burner 6k
Mountain Goat Kids Trail Running Series
Kids Night Out Programming
BOKS before school program
Gold Rush Nordic Races
Brewski
Snowshoe for the Cure
Little Vikings Ski Program
Snowshoe Tours
Night(s) at the Museum Series
Historic Park Lunchtime Lectures, Tours & Programs
Adventure Park Amenities: Tubing Hill, Ski and Ride Hill, Disc Golf, Bike Park, Skateboard Park, Fields, Trails
USFS Collaboration for summer and winter trail work at the PRA
Bubble Gum Ski Race Series
Two Below Zero Sleigh Ride Concessionaire
Nordic Operation: Lessons, clinics, citizen cup races, kids programs, skijoring

RECREATION
Consistent location for marina rentals
Marina boat launch ramp
Marina - rentals / vessels
Year-round Marina boat services
Marina Park Amenities: playground, Island Grill, beach, storage racks, picnic areas
Kayak, fishing, rowing, sailing, concessionaires
Long term slip/dock placement on shore

**Desired Program Priorities
By Department 2024**

ADMINISTRATION
HR Coordination
Communication/PIO Duties
Community Relations
Education/Conferences
Reception/Customer Service
Clerical/Administrative Support
Council Discretionary Support

COMMUNITY DEVELOPMENT
Unified Development Code Adoption
Update of Community Master Plan
Update of Three Mile Plan
Historic Preservation Programs
Community Connectivity
Collaboration with County/ Non-profits, Others

COMMUNICATIONS, MARKETING & CULTURE
Conferences/Education
Membership/Dues
In Town Banners
Visitor Focused Blog
Frisco/Copper Magazine

FINANCE
Education/Conferences

POLICE
Education/Conference
D.A.R.E. Program
Bicycle Rodeo

EVENTS
Art on Main
Canine 4K
Free Frisco Family Fun Fair
Pink Party

PUBLIC WORKS
Landscaping Parks
Summit Blvd. Median Cleanup
Noxious Weed Management
Parks/Public Locations Permits
Pine Beetle Program at PRA
Mosquito Abatement Program
Curb/Sidewalk Replacement
Beaver Abatement Program
Wayfinding
Admin. Bldg. Cleaning
Building Mechanical Contracts
Christmas Decorations
Right-of-Way Mowing
Capital Projects
Dues/Subscriptions
Main Street Planters
Main Street Benches/Bike Racks
Fabrication
Disc Golf Maintenance
Tennis Court Maintenance

RECREATION
After School Programming
Morning Trail Running Series
Skateboard Competition
Private skateboard lessons
Ladies mountain bike clinics
Bike/Skate lessons toddlers
Beginner ski and ride lessons
Boat safety and skills
Kids kayak day
Teen Programming
Rail Jams
Bike Park Jams and Events
Winter Carnival
Frisco Freeze Fat Bike Race
Timberline Regatta
Sandcastle Competition
Tennis
Pickleball Programs
Founder's Day
Guided Nature Hikes

RECREATION
Third Party Events on TOF Property
Disc Golf tournaments

**Non-Essential Program Priorities
By Department 2024**

ADMINISTRATION

Council Meals

FINANCE

None

COMMUNITY DEVELOPMENT

Community Outreach

Redevelopment Recruitment

Economic Development

POLICE

None

PUBLIC WORKS

PRA Trail Maintenance

Nordic/Marina Assistance

Community Garden Program

Dust Control/Grading Alleys

Ice Rink Plowing/Maintenance

Salting Sidewalks

Pet Pick-ups

Summit Blvd. Banners

**COMMUNICATIONS,
MARKETING & CULTURE**

Town of Frisco Sponsorship of
Events

Information Center
Merchandise Sales

EVENTS

Bike to Work Day

Town/Chamber Mixer

RECREATION

Art and Craft Workshops

Preschool programming

Fitness programs

Rowing Clinics

Sailing Days

Classic Boat Show

Baseball Camps

Disc Golf Leagues

Junior Sailing Competition

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All Funds

A summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization. Included is a summary of the current year budget, projected current year actual, and prior year audited actual financials.

**Town of Frisco
2024 Budgeted Revenues and Expenditures**

	General Fund	Capital Improvement Fund	Historic Preservation Fund	Conservation Trust Fund	Water Fund
<u>Revenues</u>					
Taxes	\$15,715,092	\$2,000,000			
Licenses & Permits	1,459,900				
Intergovernmental	472,766	1,849,882			4,000,000
Charges for Services	3,379,350				1,537,200
Investment Income	320,000	120,000	1	1,000	35,000
Lottery Proceeds				40,000	
Other Revenues	74,300	150,000			406,000
Total Revenues	21,421,408	4,119,882	1	41,000	5,978,200
<u>Expenditures</u>					
General Government	4,676,137				
Public Safety	2,541,905				
Community Development	2,665,180				
Public Works	5,826,890				1,470,155
Culture and Recreation	4,286,418				
Capital Outlay		6,050,500			900,000
Debt Service		392,838			
Other Expenditures		50,000			
Total Expenditures	19,996,530	6,493,338	0	0	2,370,155
<u>Other Sources (Uses)</u>					
Reimbursement-DW (ZM)					
Sale of Assets		500,000			
Loan Proceeds					95,000
Loan Payment		(95,000)			
Developer Loan Repayment		316,551			
Transfers In		2,722,772			
Transfers Out	(2,734,089)			(60,000)	(51,658)
Net Change in Fund Balance	(1,309,211)	1,070,867	1	(19,000)	3,651,387
<i>Unavailable Fund Balance</i>	<i>-871,419</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-10,223,884</i>
Fund Balance - January 1	11,187,012	248,533	1,050	32,676	6,023,459
Available Fund Balance - December 31	\$9,877,801	\$1,319,400	\$1,051	\$13,676	\$6,174,846

**Town of Frisco
2024 Budgeted Revenues and Expenditures**

<u>Open Space Fund</u>	<u>Housing Fund</u>	<u>Insurance Reserve Fund</u>	<u>Nicotine Tax Fund</u>	<u>Lodging Tax Fund</u>	<u>Marina Fund</u>	<u>Grand Total</u>
	\$2,884,000		\$730,000	\$918,000		\$22,247,092
	60,000		7,200			\$1,527,100
				30,000		\$6,352,648
					2,392,600	\$7,309,150
100	44,000	35,000	6,000	10,000		\$571,101
						\$40,000
	72,000	143,371		1,850		\$847,521
100	3,060,000	178,371	743,200	959,850	2,392,600	\$38,894,612
		1,470,540	796,176			\$6,942,853
	2,151,988			571,656		\$2,541,905
						\$5,388,824
				523,770	1,577,719	\$7,297,045
	15,000				400,000	\$6,387,907
	516,500				350,900	\$7,365,500
						\$1,260,238
						\$50,000
0	2,683,488	1,470,540	796,176	1,095,426	2,328,619	\$37,234,272
					45,000	45,000
					85,500	585,500
						95,000
						(95,000)
						316,551
		1,244,489				3,967,261
	(14,089)			(1,035,221)	(72,204)	(3,967,261)
100	362,423	(47,680)	(52,976)	(1,170,797)	122,277	2,607,391
0	0	0	0	-3,260	-5,121,517	-16,220,080
12,905	4,794,166	795,390	691,000	1,434,667	-89,934	\$25,130,924
\$13,005	\$5,156,589	\$747,710	\$638,024	\$264,470	\$32,343	\$24,238,915

Town of Frisco
Multi-year Budget Summary

The following summary shows prior, current and projected year revenues and expenditures for all funds

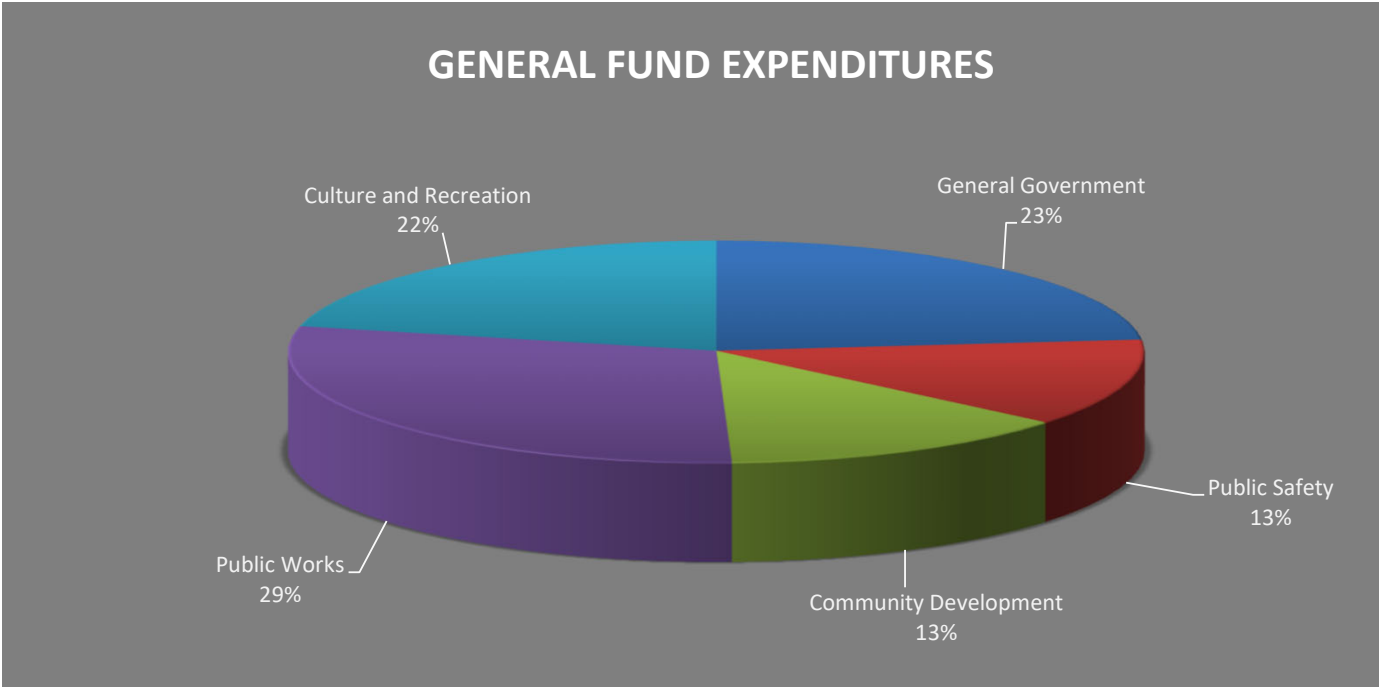
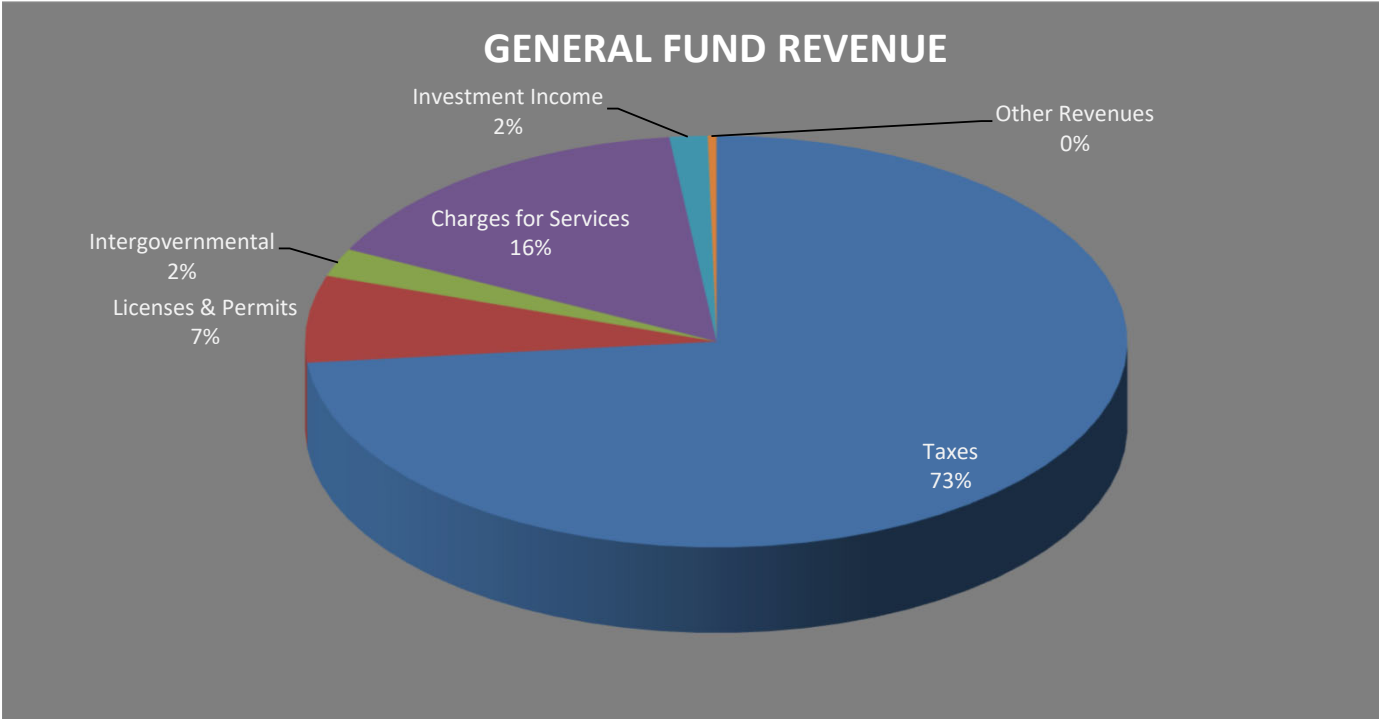
<u>Revenues</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Budgeted</u>
Taxes	\$16,196,089	\$18,973,260	\$20,334,157	\$21,643,578	\$22,247,092
Licenses & Permits	654,227	758,969	965,221	1,057,525	1,527,100
Intergovernmental	1,160,635	894,852	2,301,178	6,701,970	6,352,648
Charges for Services	6,144,789	5,918,915	6,696,459	7,014,626	7,309,150
Investment Income	316,010	24,277	260,833	1,089,673	571,101
Lottery Proceeds	32,985	38,368	37,115	40,000	40,000
Other Revenues	431,748	563,077	425,092	1,063,980	847,521
Total Revenues	24,936,483	27,171,718	31,020,055	38,611,352	\$38,894,612
<u>Expenditures</u>					
General Government	4,959,446	5,164,805	5,311,090	6,745,486	6,942,853
Public Safety	1,381,818	1,447,067	1,784,538	2,282,664	2,541,905
Community Development	1,573,072	1,699,130	1,822,729	6,607,417	5,388,824
Public Works	1,957,973	1,990,149	2,312,938	4,660,853	7,297,045
Culture and Recreation	2,394,303	2,488,751	3,832,086	5,709,446	6,387,907
Capital Outlay	3,153,380	6,641,112	11,462,949	32,963,698	7,365,500
Debt Service	687,686	750,787	751,611	1,055,686	1,260,238
Other Expenditures	1,957,074	2,744,890	5,219,719	1,278,000	50,000
Total Expenditures	18,064,752	22,926,691	32,497,660	61,303,250	\$37,234,272
<u>Other Sources (Uses)</u>					
Reimbursement-DW(ZM)	36,255	39,888	40,000	45,000	45,000
Sale of Assets	39,819	17,291	7,243	515,500	585,500
Loan Proceeds		95,000	95,000	95,000	95,000
Debt Issuance Cost				(182,458)	
Loan Payments		(95,000)	(95,000)	(95,000)	(95,000)
COP Proceeds				7,181,830	
Developer Loan Repayment					316,551
Transfers In	4,700,000	13,767,605	1,394,450	5,400,638	3,967,261
Transfers Out	(4,700,000)	(13,767,605)	(1,394,450)	(5,400,638)	(3,967,261)
	76,074	57,179	47,243	7,559,872	947,051
<u>Reconciliation to GAAP Basis</u>					
Capitalized Assets	955,944	4,208,178	1,788,007		
Depreciation	(682,414)	(836,753)	(836,753)		
Principal Repayment	(86,283)	(17,918)	80,000		
Net Change in Fund Balance	6,947,805	7,842,831	(399,108)	(15,132,026)	2,607,391
<i>Unavailable Fund Balance</i>	<i>-21,254,710</i>	<i>-11,913,245</i>	<i>-12,722,180</i>	<i>-12,720,680</i>	<i>-16,220,080</i>
Fund Balance - January 1	14,501,335	\$24,285,197	\$41,469,493	\$40,261,450	\$25,130,924
Fund Balance - December 31	\$24,285,197	\$41,469,493	\$40,261,450	\$25,130,924	\$24,238,915



General Fund

The General Fund is the chief operating fund for the Town and accounts for all financial resources except those required to be accounted for in another fund.

GENERAL FUND



**GENERAL FUND
REVENUE/EXPENDITURE SUMMARY**

Traditional Town services are recorded in the General Fund. This summary is organized in the same format and order as the Annual Financial Statements. This design is intended to make it easier for the average user to compare the summary to results of operations as reported in the Annual Financial Statements. The following summary identifies actual and projected revenues and expenditures in past and future years. As is clearly indicated in the summary, sales tax continues to be the primary source of funding for the General Fund. In 2014, the Town revised its reserve requirement for the General Fund from a nine month reserve to a seven month reserve, based on prior year expenditures. Amounts in excess of this reserve are required to be transferred to the Capital Improvement Fund for capital projects.

	2022	2023	2023	2024
<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Taxes	\$14,435,557	\$15,125,074	\$15,263,578	\$15,715,092
Licenses & Permits	904,928	654,900	990,325	1,459,900
Intergovernmental	693,829	260,000	293,970	472,766
Charges for Services	3,616,739	3,565,800	3,319,750	3,379,350
Investment Income	88,918	10,000	403,353	320,000
Other Revenues	105,839	72,575	91,651	74,300
Total Revenues	19,845,810	19,688,349	20,362,627	21,421,408
<u>Expenditures</u>				
General Government	5,311,095	4,336,458	4,380,277	4,676,137
Public Safety	1,784,538	2,311,891	2,282,664	2,541,905
Community Development	1,492,591	2,126,731	1,888,589	2,665,180
Public Works	2,312,938	3,559,162	3,532,197	5,826,890
Culture and Recreation	3,552,907	4,877,015	4,022,967	4,286,418
Total Expenditures	14,454,070	17,211,257	16,106,694	19,996,530
<u>Other Sources (Uses)</u>				
Transfers In-Capital Improvement Fund	0	0	0	0
Transfers Out-Capital Improvement Fund	-928,193	-3,372,584	-3,372,584	-1,662,772
Transfers Out-Ins Res Fund	0	-1,687,338	-1,687,338	-1,071,317
Net Change in Fund Balance	4,463,547	-2,582,830	-803,989	-1,309,211
Unavailable Fund Balance	871,419	789,480	871,419	871,419
Unassigned Fund Balance - January 1	7,609,393	10,938,420	11,991,001	11,187,012
Unassigned Fund Balance - December 31	\$11,991,001	\$8,530,693	\$11,187,012	\$9,877,801

GENERAL GOVERNMENT REVENUES

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1000-3001	Property Taxes - Mill levy of .798	\$211,738	\$205,574	\$205,574	\$299,092
10-1000-3002	Property Tax Refunds from previous years	\$186	\$0	\$4	\$0
10-1000-3003	Specific Ownership Tax - personal property	\$10,088	\$10,000	\$10,000	\$10,000
10-1000-3005	Paper Filing Fees	\$0	\$1,000	\$1,500	\$0
10-1000-3006	2% City Sales Tax	\$6,280,486	\$6,557,000	\$6,557,000	\$6,755,000
10-1000-3007	2% County Sales Tax	\$7,019,467	\$7,487,000	\$7,487,000	\$7,710,000
10-1000-3008	Tax on Cigarettes	\$14,927	\$20,000	\$15,000	\$15,000
10-1000-3010	Severance Tax	\$2,299	\$500	\$1,000	\$1,000
10-1000-3020	Federal Mineral Lease Royalties	\$5,659	\$2,000	\$2,500	\$2,500
10-1000-3050	Franchise Fees - Qwest, Comcast, Xcel Energy	\$429,380	\$370,000	\$450,000	\$450,000
10-1000-3101	Interest on Investments - GF portion of allocation	\$88,919	\$10,000	\$403,353	\$320,000
10-1000-3102	Business Tax Penalties/Interest	\$35,727	\$16,000	\$85,000	\$40,000
10-1000-3115	Frisco Housing Locals - Rental	\$11,608	\$8,000	\$4,000	\$24,000
10-1000-3222	Miscellaneous Revenue - non-recurring receipts	\$2,606	\$0	\$0	\$0
10-1000-3420	Recreational Marijuana Tax	\$449,080	\$450,000	\$428,000	\$425,000
10-1000-3502	Road and Bridge Apportionment	\$108,004	\$100,000	\$107,000	\$110,000
10-1000-3505	Highway Users Tax	\$117,765	\$100,000	\$106,470	\$117,178
10-1000-3511	Motor Vehicle Registrations - vehicles registered in Frisco	\$15,022	\$15,000	\$15,000	\$15,000
10-1000-3512	Motor Vehicle Sales Tax - vehicles purchased in Frisco	\$42,497	\$25,000	\$35,000	\$35,000
10-1000-3550	State/Federal Grants	\$398,892	\$0	\$0	\$0
10-1000-3560	Insurance Proceeds	\$0	\$0	\$0	\$0
10-1000-3707	P-Card Rebates	\$36,009	\$37,400	\$43,971	\$45,000
10-1000-3708	Audit Revenue	\$17,906	\$25,000	\$110,000	\$50,000
10-1000-3710	Plastic Bag Fee	\$161,332	\$0	\$0	\$0
10-1110-3725	Donations	\$0	\$0	\$0	\$0
10-1112-3301	Municipal Court Fees - includes portion of County fines	\$12,933	\$12,000	\$12,000	\$10,000
10-1114-3005	Paper Filing Fees	\$0	\$0	\$0	\$1,000
10-1114-3201	Business License Fees	\$0	\$0	\$0	\$180,000
10-1115-3200	Administrative Fees from Water Fund	\$42,500	\$42,500	\$42,500	\$42,500
10-1115-3201	Business License Fees	\$139,705	\$130,000	\$135,000	\$0
10-1115-3202	Dog/Cat Licenses	\$435	\$400	\$400	\$400
10-1115-3203	Administrative Fees from Marina Fund	\$20,000	\$20,000	\$20,000	\$20,000
10-1115-3204	Liquor License Fees	\$15,043	\$10,000	\$14,000	\$10,000
10-1115-3205	Short-Term Rental Licenses	\$231,000	\$190,000	\$237,175	\$0
10-1115-3206	Marijuana Licenses	\$0	\$0	\$7,500	\$7,500
10-1115-3220	CORA Revenue - non-recurring receipts	\$0	\$0	\$1,900	\$200
10-1115-3222	Miscellaneous Revenue - non-recurring receipts	\$100	\$0	\$600	\$0
10-1115-3401	Rental Revenue from Leased Town-Owned Properties	\$186,886	\$197,000	\$197,000	\$32,900
10-1115-3410	Sales of Cemetery Lots	\$4,425	\$1,875	\$500	\$500
10-1118-3810	Marketing Filming Fees	\$2,000	\$1,000	\$0	\$0
10-1119-3205	Short-term Rental Licenses	\$0	\$0	\$0	\$235,000
10-1119-3222	Miscellaneous Revenue - non-recurring receipts	\$105	\$500	\$0	\$0
10-1119-3305	Planning Permits and Fees	\$44,962	\$40,000	\$40,000	\$40,000
10-1119-3306	Plumbing Permits - separate from Building Permits	\$21,946	\$20,000	\$44,600	\$25,000
10-1119-3307	Mechanical Permits - separate from Building Permits	\$37,738	\$35,000	\$51,250	\$35,000
10-1119-3309	Parklet Licensing	\$3,300	\$5,000	\$6,900	\$5,000
10-1119-3310	Building Permits and Fees	\$365,722	\$200,000	\$360,000	\$320,000
10-1119-3401	Rental Revenue from Leased Town-Owned Properties	\$0	\$0	\$0	\$164,100
10-1119-3550	State and Federal Grant Funding	\$0	\$0	\$0	\$100,000
10-1120-3315	Partnership Contributions	\$0	\$0	\$0	\$20,088
10-1120-3550	State and Federal Grant Funding	\$0	\$0	\$0	\$45,000
10-1120-3710	Plastic Bag Fee	\$0	\$120,000	\$109,000	\$100,000
10-1120-3715	EV Charging Revenues	\$0	\$0	\$13,000	\$10,000
10-1121-3222	Miscellaneous Revenue - non-recurring receipts	\$12,218	\$10,000	\$10,000	\$10,000
10-1121-3223	Surcharge Fee on Fines - used to offset Police education	\$2,515	\$4,000	\$3,000	\$3,000
10-1121-3315	Partner Contributions	\$0	\$0	\$10,000	\$10,000
10-1121-3550	State and Federal Grant Funding	\$3,966	\$8,000	\$8,000	\$8,000
10-1121-3553	CDOT Reimbursements	\$2,025	\$10,000	\$10,000	\$10,000
10-1125-3222	Miscellaneous Revenue - non-recurring receipts	\$2,064	\$800	\$1,000	\$300
10-1125-3250	Tax Exempt Merchandise Sales	\$0	\$300	\$400	\$400
10-1125-3306	Sponsorship Revenue	\$0	\$0	\$1,500	\$1,500
10-1125-3401	Rental Revenue - Historic Buildings	\$2,185	\$2,000	\$2,300	\$2,000
10-1125-3402	Historic Park Tour Revenue	\$0	\$0	\$0	\$1,000
10-1125-3405	Gift Shop Revenue	\$13,785	\$10,000	\$10,000	\$10,000
10-1125-3550	State/Federal Grants	\$0	\$0	\$0	\$0
10-1125-3725	Donations to Historic Park and Museum	\$8,168	\$5,000	\$5,000	\$6,000
10-1130-3222	Miscellaneous Revenue - non-recurring receipts	\$8,953	\$1,000	\$1,000	\$1,000
10-1131-3300	Excavation Permits - utility costs	\$9,350	\$8,500	\$8,500	\$10,000
10-1131-3550	State and Federal Grant Funding	\$0	\$0	\$0	\$552,000
10-1140-3306	Sponsorship Revenue	\$0	\$15,000	\$14,000	\$5,000
10-1140-3804	4th of July - fireworks contributions from other entities	\$15,100	\$0	\$0	\$0
10-1140-3806	BBQ Challenge - food/beverage booth revenue	\$391,370	\$400,000	\$0	\$0
10-1140-3810	Special Event Parking Lot Usage	\$0	\$0	\$150	\$150
10-1140-3827	Spec Events: Concerts in the Park	\$0	\$0	\$24,000	\$24,000
10-1140-3835	Fall Fest	\$2,476	\$1,400	\$0	\$0
10-1150-3306	Sponsorship Revenue	\$16,000	\$0	\$14,000	\$5,000
10-1150-3601	Recreation Program Revenue	\$82,376	\$29,000	\$2,625	\$2,625
10-1150-3602	Recreation Fun Club Program	\$126,883	\$129,000	\$154,000	\$198,000
10-1150-3603	Recreation Special Event Revenue	\$130,590	\$115,000	\$113,000	\$128,000
10-1150-3604	Recreation After School	\$27,014	\$56,100	\$64,000	\$74,800
10-1150-3605	Recreation Sport Summer Program	\$0	\$88,000	\$66,975	\$66,975
10-1160-3222	Miscellaneous Revenue - non-recurring receipts	\$81	\$1,000	\$0	\$0
10-1160-3500	FAP Gift Card Revenue	\$0	\$0	\$7,800	\$8,000
10-1160-3703	Park Rental Fees	\$0	\$10,000	\$4,000	\$4,000
10-1160-3901	Tubing Hill Revenue	\$1,473,182	\$1,500,000	\$1,600,000	\$1,600,000
10-1160-3902	Ski Hill Revenue	\$81,918	\$55,000	\$75,000	\$75,000
10-1160-3904	Food/Beverage Revenues	\$53,363	\$60,000	\$80,000	\$75,000
10-1160-3905	Retail Sales Revenue	\$62,818	\$60,000	\$45,000	\$45,000
10-1160-3906	Day Lodge Rental Revenue	\$38,879	\$20,000	\$30,000	\$10,000
10-1160-3907	Ski School Concessionaire	\$0	\$40,000	\$55,000	\$55,000
10-1170-3222	Miscellaneous Revenue	\$10	\$0	\$80	\$0
10-1170-3470	Service and Repair Income	\$2,961	\$3,500	\$2,100	\$2,500
10-1170-3482	Nordic Rental Equipment Sales	\$1,106	\$0	\$0	\$0
10-1170-3500	Nordic Center Gift Card Revenue	\$0	\$0	\$200	\$200
10-1170-3703	Nordic Building Rental Revenue	\$739	\$0	\$300	\$1,000
10-1170-3705	Concessionaire Revenue	\$72,025	\$70,000	\$45,000	\$45,000
10-1170-3901	Daily Pass Revenue	\$172,998	\$155,000	\$155,000	\$155,000
10-1170-3902	Punch Pass Revenue	\$74,048	\$55,000	\$55,000	\$55,000
10-1170-3903	Event Revenue	\$12,390	\$12,000	\$16,000	\$15,000
10-1170-3904	Food/Beverage Revenue	\$2,003	\$2,000	\$7,000	\$7,000
10-1170-3905	Retail Sales Revenue	\$14,266	\$12,000	\$16,000	\$16,000
10-1170-3906	Season Pass Revenue (Joint)	\$46,480	\$40,000	\$40,000	\$40,000
10-1170-3907	Season Pass revenue (Frisco)	\$70,995	\$50,000	\$60,000	\$60,000
10-1170-3908	Equipment Rentals	\$129,057	\$110,000	\$110,000	\$120,000
10-1170-3909	Programs/Lessons	\$91,057	\$75,000	\$75,000	\$75,000
	TOTAL REVENUES - GENERAL FUND	\$19,845,810	\$19,688,349	\$20,362,627	\$21,421,408

GENERAL GOVERNMENT EXPENDITURES

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1110-4010	Benefits (non-medical)	\$1,451,506	\$290,000	\$259,694	\$260,694
10-1110-4202	Postage	\$912	\$4,000	\$4,000	\$4,000
10-1110-4203	Telephone and Wireless Telephone Services	\$117,400	\$120,000	\$120,000	\$120,000
10-1110-4205	Repairs and Maintenance of Electronic Equip.	\$96,889	\$70,000	\$67,000	\$10,000
10-1110-4210	Dues & Subscriptions - professional organizations	\$31,207	\$10,900	\$10,000	\$10,000
10-1110-4211	Election Expenses	\$18,564	\$9,000	\$0	\$20,000
10-1110-4226	Internet/Technology Services - maintenance of web site	\$1,973	\$2,200	\$2,200	\$2,200
10-1110-4227	Staff Training	\$0	\$26,500	\$26,500	\$26,500
10-1110-4229	Supplies - hosting meetings with other entities	\$5,935	\$5,000	\$5,000	\$5,000
10-1110-4231	IT Support Services Contract	\$133,900	\$138,000	\$135,000	\$144,900
10-1110-4233	Operating Supplies	\$16,416	\$22,000	\$20,000	\$20,000
10-1110-4244	Monthly Bank Service Charges	\$24,394	\$29,700	\$30,000	\$30,000
10-1110-4250	Professional Services - legal fees/appraisals	\$511,262	\$359,200	\$347,000	\$358,000
10-1110-4253	Social Equity Outreach	\$0	\$30,000	\$30,000	\$0
10-1110-4254	Property Management - 1/2; 1/2 to SCHA	\$28,431	\$25,110	\$45,000	\$36,000
10-1110-4267	Frisco Housing - Locals	\$45,591	\$25,000	\$75,285	\$64,500
10-1110-4265	Recruitment Advertising	\$67,630	\$0	\$0	\$0
10-1110-4276	Community Outreach	\$0	\$3,000	\$3,000	\$3,000
10-1110-4277	Environmental Sustainability	\$115,849	\$0	\$0	\$0
10-1110-4300	MT2030 Expenditures	\$35,000	\$0	\$0	\$0
10-1110-4501	Treasurer's Fees - County fees collected for TOF	\$4,218	\$4,600	\$4,600	\$5,500
10-1110-4502	Liability and Worker's Comp Insurance	\$291,580	\$363,000	\$363,000	\$406,400
10-1110-4603	Reusable Bottle Strategy	\$5,000	\$0	\$0	\$0
10-1110-4605	NWCCOG Annual Dues	\$4,851	\$5,111	\$5,111	\$5,264
10-1110-4615	SCTC IGA Expenses	\$23,898	\$25,000	\$24,306	\$25,000
10-1110-4620	Cemetery Marker Expense	\$0	\$1,000	\$0	\$1,000
10-1110-4650	VIP Program - employee recognition program	\$24,919	\$71,825	\$71,825	\$0
10-1110-4651	Town Wide Wellness Committee	\$0	\$0	\$0	\$13,650
10-1110-4702	Technical Support Contracts for General Fund	\$0	\$0	\$201,780	\$310,878
10-1110-4703	Technical License Purchases for General Fund	\$0	\$0	\$16,000	\$17,000
10-1110-4704	Technical Hardware Purchases for General Fund	\$215,532	\$277,216	\$71,540	\$56,650
10-1110-4705	I-70 Coalition Membership Dues	\$2,394	\$2,500	\$2,394	\$2,500
10-1110-4710	COVID-19 Expenditures	\$3,423	\$0	\$0	\$0
10-1110-4715	Reusable Bag Expense	\$31,841	\$0	\$0	\$0
10-1110-5901	Interfund Transfers - Capital	\$928,193	\$3,372,584	\$3,372,584	\$1,662,772
10-1110-5902	Interfund Transfers - Insurance Reserve	\$0	\$1,687,338	\$1,687,338	\$1,071,317
TOTAL GENERAL GOVERNMENT		\$4,238,709	\$6,979,784	\$7,000,157	\$4,692,725

LEGISLATIVE

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1111-4001	Legislative Salaries	\$60,450	\$55,800	\$55,800	\$61,650
10-1111-4010	Benefits	\$4,776	\$5,385	\$5,385	\$5,949
	SUBTOTAL SALARIES AND BENEFITS	\$65,226	\$61,185	\$61,185	\$67,599
10-1111-4222	Misc Exp	\$0	\$0	\$0	\$4,500
10-1111-4227	Reg. Fees, Lodging, Travel, & Meals	\$5,426	\$8,000	\$8,000	\$18,000
10-1111-4229	Council Dinners, Supplies	\$16,138	\$12,500	\$12,500	\$15,000
10-1111-4612	Discretionary Funding	\$512	\$500	\$0	\$0
	SUBTOTAL OPERATING EXPENSES	\$22,076	\$21,000	\$20,500	\$37,500
	TOTAL LEGISLATIVE	\$87,302	\$82,185	\$81,685	\$105,099

MUNICIPAL COURT

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1112-4001	Municipal Court Salaries	\$26,108	\$27,455	\$5,400	\$5,400
10-1112-4002	Municipal Court Overtime	\$471	\$0	\$0	\$0
10-1112-4010	Benefits	\$2,143	\$1,591	\$552	\$552
10-1112-4050	Municipal Court Retirement Benefits	\$1,373	\$381	\$0	\$0
	SUBTOTAL SALARIES AND BENEFITS	\$30,096	\$29,427	\$5,952	\$5,952
10-1112-4202	Postage - Department share	\$82	\$3,000	\$100	\$100
10-1112-4227	Education	\$0	\$500	\$500	\$500
10-1112-4250	Professional Services	\$0	\$300	\$400	\$400
	SUBTOTAL OPERATING EXPENSES	\$82	\$3,800	\$1,000	\$1,000
	TOTAL MUNICIPAL COURT	\$30,178	\$33,227	\$6,952	\$6,952

FINANCE

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1114-4001	Finance Salaries	\$326,365	\$562,446	\$555,262	\$594,131
10-1114-4002	Overtime	\$1,363	\$735	\$1,047	\$1,120
10-1114-4010	Benefits	\$26,536	\$66,582	\$65,103	\$68,703
10-1114-4050	Retirement Benefits	\$15,049	\$28,288	\$30,783	\$32,933
	SUBTOTAL SALARIES AND BENEFITS	\$369,313	\$658,051	\$652,195	\$696,887
10-1114-4202	Postage - Department share	\$1,191	\$600	\$1,982	\$600
10-1114-4210	Professional Dues and Subscriptions	\$1,555	\$3,000	\$3,000	\$3,000
10-1114-4227	Reg Fees, Lodging, Travel, & Meals	\$7,234	\$8,000	\$10,000	\$10,000
10-1114-4233	Supplies	\$1,505	\$2,000	\$1,500	\$1,500
10-1114-4250	Professional Services - Audit	\$76,173	\$100,000	\$80,000	\$100,000
10-1114-4703	Furniture and Equipment - non-capital	\$221	\$100	\$3,500	\$200
	SUBTOTAL OPERATING EXPENSES	\$87,880	\$113,700	\$99,982	\$115,300
	TOTAL FINANCE	\$457,193	\$771,751	\$752,177	\$812,187

ADMINISTRATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1115-4001	Administration Salaries	\$934,501	\$612,036	\$654,207	\$679,502
10-1115-4002	Administration Overtime	\$2,474	\$735	\$1,350	\$1,431
10-1115-4010	Benefits	\$86,511	\$59,606	\$67,344	\$69,033
10-1115-4050	Retirement Benefits	\$44,436	\$41,019	\$44,095	\$45,414
	SUBTOTAL SALARIES AND BENEFITS	\$1,067,922	\$713,396	\$766,996	\$795,380
10-1115-4202	Postage - Department share	\$881	\$800	\$800	\$800
10-1115-4210	Professional Dues and Subscriptions	\$4,570	\$3,000	\$6,122	\$5,000
10-1115-4224	Department Supplies for meetings, etc.	\$1,359	\$1,500	\$2,000	\$2,000
10-1115-4227	Reg. Fees, Lodging, Travel, & Meals	\$8,263	\$7,000	\$15,000	\$25,000
10-1115-4233	Supplies	\$4,814	\$2,000	\$2,000	\$2,000
10-1115-4250	Professional Services	\$0	\$0	\$0	\$0
10-1115-4260	Gas/Oil	\$327	\$0	\$0	\$0
10-1115-4265	Advertising for Legal Notices, Job Vacancies	\$5,781	\$4,500	\$5,500	\$5,500
10-1115-4521	Short-term Rental Compliance	\$52,392	\$0	\$0	\$0
10-1115-4703	Furniture and Equipment - non-capital	\$19,184	\$10,000	\$10,000	\$5,000
	SUBTOTAL OPERATING EXPENSES	\$97,572	\$28,800	\$41,422	\$45,300
	TOTAL ADMINISTRATION	\$1,165,493	\$742,196	\$808,418	\$840,680

DISCRETIONARY

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1116-4620	Grants - County-wide Non-profits	\$97,150	\$117,050	\$117,050	\$113,822
10-1116-4621	Grants - Community Impact Grants	\$114,719	\$0	\$0	\$101,000
10-1116-4622	Grants - Business Assistance	-\$1,458	\$0	\$0	\$0
10-1116-4623	Summit County Search and Rescue	\$50,000	\$50,000	\$50,000	\$0
TOTAL DISCRETIONARY		\$260,411	\$167,050	\$167,050	\$214,822

HUMAN RESOURCES

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1117-4001	Human Resource Salaries	\$0	\$341,189	\$341,189	\$376,162
10-1117-4002	Human Resource Overtime	\$0	\$527	\$4,100	\$7,111
10-1117-4010	Benefits	\$0	\$38,141	\$38,141	\$45,249
10-1117-4050	Retirement Benefits	\$0	\$16,680	\$16,680	\$18,183
	SUBTOTAL SALARIES AND BENEFITS	\$0	\$396,537	\$400,110	\$446,705
10-1117-4202	Postage - Department share	\$0	\$2,400	\$2,400	\$2,400
10-1117-4210	Professional Dues and Subscriptions	\$0	\$16,000	\$16,000	\$16,000
10-1117-4224	Department Supplies for meetings, etc.	\$0	\$38,150	\$38,150	\$34,500
10-1117-4227	Reg. Fees, Lodging, Travel, & Meals	\$0	\$16,200	\$16,200	\$16,200
10-1117-4233	Supplies	\$0	\$5,900	\$5,900	\$5,900
10-1117-4250	Professional Services	\$0	\$60,000	\$60,000	\$65,000
10-1117-4265	Advertising for Legal Notices, Job Vacancies	\$0	\$85,000	\$85,000	\$85,000
10-1117-4650	Employee recognition program	\$0	\$0	\$0	\$66,056
	SUBTOTAL OPERATING EXPENSES	\$0	\$223,650	\$223,650	\$291,056
	TOTAL HUMAN RESOURCES	\$0	\$620,187	\$623,760	\$737,761

MARKETING

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1118-4001	Marketing Salaries	\$284,985	\$300,815	\$270,543	\$315,285
10-1118-4010	Benefits	\$24,130	\$34,232	\$26,000	\$35,533
10-1118-4050	Retirement Benefits	\$17,903	\$21,057	\$18,000	\$19,224
	SUBTOTAL SALARIES AND BENEFITS	\$327,017	\$356,104	\$314,543	\$370,042
10-1118-4202	Postage - Department share	\$2	\$300	\$300	\$300
10-1118-4210	Professional Dues & Subscriptions	\$3,220	\$2,800	\$3,300	\$3,300
10-1118-4227	Reg. Fees, Lodging, Travel, & Meals	\$5,890	\$8,000	\$7,500	\$7,500
10-1118-4233	Supplies	\$479	\$2,000	\$1,500	\$1,500
10-1118-4265	Advertising and Promotions	\$248,823	\$250,000	\$250,000	\$250,000
10-1118-4590	Public Relations Consultant	\$39,640	\$53,000	\$48,000	\$53,000
10-1118-4635	Brochure Printing and Distribution	\$0	\$0	\$11,500	\$0
10-1118-4645	Promotional Photography	\$15,000	\$15,000	\$15,000	\$15,000
10-1118-4655	Website Maint. and Regular Updates	\$30,989	\$35,000	\$30,000	\$35,000
10-1118-4825	Sponsorships	\$21,975	\$22,000	\$22,000	\$25,000
10-1118-4828	Focus on Frisco/SCTV	\$0	\$1,200	\$600	\$600
	SUBTOTAL OPERATING EXPENSES	\$366,020	\$389,300	\$389,700	\$391,200
	TOTAL MARKETING	\$693,037	\$745,404	\$704,243	\$761,242

COMMUNITY DEVELOPMENT

Account Number	Account Title	2022 Actual	2023 Budget	Estimated 2023 Year End	Proposed 2024 Budget
10-1119-4001	Community Development Salaries	\$645,769	\$665,708	\$500,000	\$826,768
10-1119-4002	Community Development Overtime	\$1,115	\$1,575	\$1,575	\$596
10-1119-4010	Benefits	\$54,677	\$79,488	\$60,000	\$94,701
10-1119-4050	Retirement Benefits	\$23,535	\$33,805	\$25,000	\$33,985
	SUBTOTAL SALARIES AND BENEFITS	\$725,096	\$780,576	\$586,575	\$956,050
10-1119-4202	Postage - Department share	\$1,045	\$1,000	\$1,000	\$1,000
10-1119-4210	Professional Dues and Subscriptions	\$2,034	\$3,000	\$3,000	\$3,000
10-1119-4221	Printing	\$1,208	\$1,000	\$1,000	\$1,000
10-1119-4227	Reg. Fees, Lodging, Travel, & Meals	\$8,777	\$7,000	\$7,000	\$10,000
10-1119-4230	Code Books	\$0	\$600	\$1,400	\$1,400
10-1119-4233	Supplies	\$1,467	\$1,500	\$1,500	\$1,500
10-1119-4250	Legal and Consulting Fees	\$2,265	\$10,000	\$15,000	\$10,000
10-1119-4260	Gas/Oil - Department share for vehicles	\$583	\$500	\$0	\$0
10-1119-4265	Advertising	\$2,015	\$2,000	\$2,500	\$2,500
10-1119-4306	Planning Commission Expenses	\$1,845	\$1,000	\$3,600	\$3,600
10-1119-4313	Building Professional Consultant	\$51,960	\$25,000	\$45,000	\$25,000
10-1119-4521	GOVOS Support Software	\$0	\$55,000	\$55,625	\$50,000
10-1119-4588	Special Projects	\$108	\$500	\$500	\$200,000
10-1119-4703	Furniture and Equipment - non-capital	\$1,150	\$1,000	\$3,000	\$1,000
10-1119-5079	Unified Development Code amendments - non-capital	\$0	\$10,000	\$10,000	\$10,000
	SUBTOTAL OPERATING EXPENSES	\$74,458	\$119,100	\$150,125	\$320,000
	TOTAL COMMUNITY DEVELOPMENT	\$799,554	\$899,676	\$736,700	\$1,276,050

SUSTAINABILITY

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1120-4001	Sustainability Salaries	\$0	\$149,259	\$116,210	\$163,960
10-1120-4002	Sustainability Overtime	\$0	\$0	\$636	\$1,404
10-1120-4010	Benefits	\$0	\$13,974	\$13,553	\$20,108
10-1120-4050	Retirement Benefits	\$0	\$4,918	\$4,147	\$5,871
	SUBTOTAL SALARIES AND BENEFITS	\$0	\$168,151	\$134,546	\$191,343
10-1120-4202	Postage - Department share	\$0	\$50	\$50	\$50
10-1120-4210	Professional Dues and Subscriptions	\$0	\$2,650	\$2,650	\$2,650
10-1120-4221	Printing	\$0	\$200	\$200	\$200
10-1120-4227	Reg. Fees, Lodging, Travel, & Meals	\$0	\$1,200	\$1,400	\$2,000
10-1120-4233	Supplies	\$0	\$500	\$500	\$500
10-1120-4250	Professional Services	\$0	\$60,000	\$60,000	\$110,000
10-1120-4265	Advertising	\$0	\$500	\$500	\$500
10-1120-4277	Environmental Program Partnerships	\$0	\$106,000	\$106,000	\$142,245
10-1120-4588	Public Outreach	\$0	\$1,200	\$600	\$1,200
10-1120-4603	Reusable Bottle Strategy	\$0	\$12,000	\$12,000	\$12,000
10-1120-4621	Grants - Frisco Health, Welfare and Community Services	\$0	\$98,000	\$98,000	\$64,000
10-1120-4715	Reusable Bag Expense	\$0	\$30,000	\$30,000	\$100,000
10-1120-4703	Furniture and Equipment - non-capital	\$0	\$1,200	\$1,200	\$1,200
	SUBTOTAL OPERATING EXPENSES	\$0	\$313,500	\$313,100	\$436,545
	TOTAL SUSTAINABILITY	\$0	\$481,651	\$447,646	\$627,888

POLICE

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1121-4001	Police Salaries	\$1,184,408	\$1,540,559	\$1,507,916	\$1,567,660
10-1121-4002	Overtime	\$98,600	\$55,000	\$100,000	\$55,000
10-1121-4003	Reimbursable Salaries	\$1,171	\$2,000	\$2,000	\$2,000
10-1121-4010	Benefits	\$64,737	\$96,174	\$97,825	\$100,261
10-1121-4050	Retirement Benefits	\$38,725	\$75,983	\$72,851	\$76,297
10-1121-4051	FPPA Retirement Benefits	\$92,984	\$184,573	\$176,937	\$184,854
SUBTOTAL SALARIES AND BENEFITS		\$1,480,624	\$1,954,289	\$1,957,529	\$1,986,072
10-1121-4202	Postage - Department share	\$2,193	\$3,500	\$1,000	\$1,500
10-1121-4205	Equipment Repair and Maintenance	\$2,272	\$2,000	\$1,000	\$1,000
10-1121-4210	Professional Dues and Subscriptions	\$6,586	\$20,000	\$16,000	\$16,000
10-1121-4218	Weapons Range Operating Expense	\$5,182	\$10,000	\$5,000	\$10,000
10-1121-4227	Reg. Fees, Lodging, Travel, & Meals	\$16,551	\$20,000	\$12,000	\$12,000
10-1121-4228	Recruitment Strategies	\$19,543	\$25,000	\$12,000	\$20,000
10-1121-4233	Supplies	\$20,014	\$20,000	\$7,500	\$10,000
10-1121-4234	Parking Information and Enforcement Supplies	\$0	\$0	\$0	\$0
10-1121-4250	Professional Services	\$6,315	\$6,500	\$6,500	\$6,500
10-1121-4260	Gas/Oil - Department share for vehicles	\$22,041	\$25,000	\$0	\$0
10-1121-4270	Uniforms	\$5,514	\$15,000	\$15,000	\$15,000
10-1121-4273	Towing Expenses	\$251	\$300	\$500	\$500
10-1121-4274	Communication (Dispatch) Services	\$173,267	\$179,802	\$179,802	\$400,000
10-1121-4276	Police Community Assistance	\$524	\$1,000	\$1,000	\$1,000
10-1121-4282	MERT Program Expenses	\$4,975	\$10,000	\$38,333	\$38,333
10-1121-4283	D.A.R.E. Program Expenses	\$500	\$1,000	\$1,000	\$500
10-1121-4301	Animal Impound Fees - Summit County	\$6,152	\$6,000	\$6,000	\$6,000
10-1121-4613	County HAZMAT Fees	\$12,033	\$12,500	\$12,500	\$12,500
10-1121-4703	Furniture and Equipment - non-capital	\$0	\$0	\$10,000	\$5,000
SUBTOTAL OPERATING EXPENSES		\$303,914	\$357,602	\$325,135	\$555,833
TOTAL POLICE		\$1,784,538	\$2,311,891	\$2,282,664	\$2,541,905

HISTORIC PARK

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1125-4001	Historic Park Salaries	\$187,218	\$206,352	\$195,927	\$209,642
10-1125-4002	Overtime	\$67	\$300	\$300	\$596
10-1125-4005	Part-time Salaries	\$39,328	\$85,597	\$62,640	\$67,024
10-1125-4010	Benefits	\$18,800	\$34,398	\$32,907	\$34,657
10-1125-4050	Retirement Benefits	\$61	\$8,254	\$10,893	\$11,656
	SUBTOTAL SALARIES AND BENEFITS	\$245,474	\$334,901	\$302,667	\$323,575
10-1125-4202	Postage - Department share	\$59	\$150	\$150	\$150
10-1125-4205	Equipment Repair and Maintenance	\$1,168	\$1,500	\$1,500	\$1,500
10-1125-4207	Building Repair and Maintenance	\$895	\$13,000	\$10,000	\$13,000
10-1125-4210	Professional Dues and Subscriptions	\$1,870	\$2,500	\$2,500	\$2,500
10-1125-4221	Printing	\$2,746	\$4,000	\$4,000	\$4,000
10-1125-4227	Reg. Fees, Lodging, Travel, and Meals	\$857	\$3,600	\$3,600	\$4,000
10-1125-4233	Supplies	\$2,028	\$2,200	\$2,200	\$2,400
10-1125-4250	Professional Services	\$200	\$6,500	\$6,500	\$0
10-1125-4265	Advertising	\$6,188	\$15,000	\$10,000	\$15,000
10-1125-4401	Utility Costs - park buildings	\$9,021	\$11,000	\$15,000	\$15,000
10-1125-4477	Cleaning/Janitorial Expenses	\$9,266	\$12,000	\$12,000	\$15,000
10-1125-4703	Furniture and Equipment - non-capital	\$2,836	\$14,800	\$14,800	\$5,000
10-1125-4890	Museum Special Events	\$13,597	\$20,000	\$20,000	\$25,000
10-1125-4891	Museum Retail Inventory	\$4,939	\$7,000	\$7,000	\$9,500
10-1125-4893	Exhibit Expenses	\$12,595	\$20,000	\$20,000	\$20,000
10-1125-4894	Historic Park Programs/Outreach	\$3,170	\$7,000	\$7,000	\$9,000
	SUBTOTAL OPERATING EXPENSES	\$71,435	\$140,250	\$136,250	\$141,050
	TOTAL HISTORIC PARK	\$316,909	\$475,151	\$438,917	\$464,625

PUBLIC WORKS ADMINISTRATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1130-4001	PW Admin Salaries	\$255,343	\$373,514	\$280,207	\$443,299
10-1130-4002	Overtime	\$75	\$250	\$250	\$1,000
10-1130-4010	Benefits	\$21,130	\$31,291	\$29,362	\$46,050
10-1130-4050	Retirement Benefits	\$14,512	\$17,957	\$14,918	\$22,173
	SUBTOTAL SALARIES AND BENEFITS	\$291,061	\$423,012	\$324,737	\$512,522
10-1130-4202	Postage - Department share	\$22	\$300	\$200	\$250
10-1130-4210	Professional Dues and Subscriptions	\$2,618	\$2,850	\$2,850	\$5,000
10-1130-4227	Reg. Fees, Lodging, Travel, and Meals	\$679	\$3,000	\$3,000	\$6,000
10-1130-4233	Supplies	\$2,565	\$5,000	\$5,000	\$6,000
10-1130-4250	Professional Services	\$101,302	\$205,000	\$205,000	\$85,000
10-1130-4260	Gas/Oil - Department share for vehicles	\$275	\$0	\$0	\$0
10-1130-4265	Advertising	\$6,582	\$10,000	\$8,000	\$8,000
10-1130-4270	Uniforms - Department share	\$3,424	\$6,500	\$6,500	\$8,000
10-1130-4400	Pest Control/Noxious Weed	\$0	\$0	\$0	\$0
	SUBTOTAL OPERATING EXPENSES	\$117,468	\$232,650	\$230,550	\$118,250
	TOTAL PW ADMIN	\$408,529	\$655,662	\$555,287	\$630,772

PUBLIC WORKS STREETS

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1131-4001	PW Streets Salaries	\$204,428	\$301,980	\$298,239	\$373,167
10-1131-4002	Overtime	\$4,458	\$8,000	\$7,000	\$8,000
10-1131-4010	Benefits	\$17,690	\$39,516	\$35,894	\$48,461
10-1131-4050	Retirement Benefits	\$6,248	\$12,874	\$9,686	\$13,230
SUBTOTAL SALARIES AND BENEFITS		\$232,824	\$362,370	\$350,819	\$442,858
10-1131-4205	Equipment Repair and Maintenance	\$0	\$0	\$0	\$0
10-1131-4210	Professional Dues and Subscriptions	\$996	\$2,300	\$2,000	\$2,500
10-1131-4227	Reg. Fees, Lodging, Travel, and Meals	\$2,946	\$1,000	\$3,000	\$10,000
10-1131-4233	Supplies	\$364	\$500	\$500	\$500
10-1131-4250	Professional Services - surveying, engineering	\$450	\$75,000	\$75,000	\$92,500
10-1131-4260	Gas/Oil - Department share for vehicles	\$46,162	\$0	\$0	\$0
10-1131-4265	Advertising	\$2,176	\$1,400	\$1,400	\$3,000
10-1131-4270	Uniforms - Department share	\$1,754	\$5,000	\$5,000	\$6,500
10-1131-4271	Tools	\$0	\$0	\$0	\$10,000
10-1131-4401	Utility Costs - Street lights	\$116,070	\$80,500	\$80,500	\$120,000
10-1131-4402	Road Resurfacing - non-capital costs	\$13,135	\$116,865	\$116,865	\$1,228,000
10-1131-4403	Routine Street Maintenance	\$48,167	\$310,400	\$310,400	\$75,000
10-1131-4404	Snow Removal - Deicers, Contract Hauling	\$30,055	\$163,500	\$163,500	\$130,000
10-1131-4585	Equipment Rental	\$0	\$0	\$0	\$80,000
10-1131-4965	Curb Replacement	\$0	\$0	\$0	\$150,000
10-1131-4980	Bridge Improvements	\$0	\$0	\$0	\$690,000
SUBTOTAL OPERATING EXPENSES		\$262,275	\$756,465	\$758,165	\$2,598,000
TOTAL PW STREETS		\$495,099	\$1,118,835	\$1,108,984	\$3,040,858

PUBLIC WORKS BUILDINGS

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1132-4001	PW Buildings Salaries	\$170,081	\$190,067	\$178,396	\$192,389
10-1132-4002	Overtime	\$1,566	\$4,000	\$4,000	\$4,000
10-1132-4010	Benefits	\$13,726	\$24,566	\$16,882	\$24,791
10-1132-4050	Retirement Benefits	\$5,009	\$9,892	\$5,527	\$7,696
	SUBTOTAL SALARIES AND BENEFITS	\$190,381	\$228,525	\$204,805	\$228,876
10-1132-4207	Repair/Maintenance -Town Buildings	\$142,281	\$235,000	\$235,000	\$400,000
10-1132-4210	Professional Dues and Subscriptions	\$31	\$100	\$100	\$2,000
10-1132-4227	Reg. Fees, Lodging, Travel, and Meals	\$446	\$3,000	\$3,000	\$5,000
10-1132-4233	Supplies	\$0	\$750	\$750	\$750
10-1132-4250	Professional Services - surveying	\$0	\$750	\$750	\$5,000
10-1132-4260	Gas/Oil - Department share for vehicles	\$4,345	\$0	\$0	\$0
10-1132-4265	Advertising	\$0	\$750	\$750	\$750
10-1132-4270	Uniforms - Department share	\$1,023	\$2,500	\$2,500	\$3,000
10-1132-4400	Pest Control - insects, wildlife	\$899	\$1,000	\$1,000	\$1,200
10-1132-4401	Utilities for Town Owned Buildings, Parks	\$72,542	\$80,000	\$85,000	\$90,000
10-1132-4407	Renewable Utilities for Town Owned Buildings, Parks	\$24,743	\$40,000	\$40,000	\$40,000
10-1132-4411	Trash & Recycling Expense	\$16,095	\$25,000	\$25,000	\$25,000
	SUBTOTAL OPERATING EXPENSES	\$262,405	\$388,850	\$393,850	\$572,700
	TOTAL PW BUILDINGS	\$452,786	\$617,375	\$598,655	\$801,576

PUBLIC WORKS FLEET

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1133-4001	Fleet Salaries	\$203,964	\$209,179	\$209,179	\$215,289
10-1133-4002	Overtime	\$3,447	\$2,625	\$2,625	\$4,179
10-1133-4010	Benefits	\$17,687	\$26,411	\$26,411	\$27,400
10-1133-4050	Retirement Benefits	\$11,525	\$9,873	\$9,873	\$12,801
	SUBTOTAL SALARIES AND BENEFITS	\$236,623	\$248,088	\$248,088	\$259,669
10-1133-4205	Repair/Maintenance of Vehicles - all departments	\$63,377	\$100,000	\$100,000	\$100,000
10-1133-4210	Professional Dues and Subscriptions	\$5,114	\$7,000	\$7,000	\$7,000
10-1133-4227	Reg. Fees, Lodging, Travel, and Meals	\$3,048	\$8,000	\$8,000	\$8,000
10-1133-4233	Supplies	\$74	\$600	\$600	\$600
10-1133-4250	Professional Services	\$13,222	\$8,000	\$8,000	\$8,000
10-1133-4260	Gas/Oil	\$30,123	\$87,150	\$155,000	\$155,000
10-1133-4265	Advertising	\$183	\$1,000	\$1,000	\$1,000
10-1133-4270	Uniforms - Department share	\$4,488	\$6,000	\$6,000	\$6,000
10-1133-4271	Tools	\$4,996	\$7,000	\$7,000	\$7,000
10-1133-4404	Snow Removal - Plow Blades, Blowers	\$11,358	\$10,000	\$10,000	\$10,000
10-1133-4405	EV Tools and Training	\$0	\$25,000	\$25,000	\$25,000
	SUBTOTAL OPERATING EXPENSES	\$135,983	\$259,750	\$327,600	\$327,600
	TOTAL PW FLEET	\$372,606	\$507,838	\$575,688	\$587,269

PUBLIC WORKS GROUNDS

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1134-4001	PW Grounds Salaries	\$462,394	\$518,112	\$518,112	\$535,336
10-1134-4002	Overtime	\$8,162	\$8,000	\$8,000	\$8,500
10-1134-4005	Seasonal Salaries	\$0	\$18,641	\$50,312	\$56,421
10-1134-4006	Seasonal Salaries	\$17,313	\$0	\$0	\$0
10-1134-4010	Benefits	\$40,608	\$68,397	\$68,397	\$73,705
10-1134-4050	Retirement Benefits	\$20,481	\$28,852	\$28,852	\$30,403
	SUBTOTAL SALARIES AND BENEFITS	\$548,957	\$642,002	\$673,673	\$704,365
10-1134-4205	Repair/Maintenance of Vehicles & mowers	\$50	\$1,200	\$1,200	\$1,500
10-1134-4210	Professional Dues and Subscriptions	\$0	\$250	\$250	\$250
10-1134-4227	Reg. Fees, Lodging, Travel, and Meals	\$3,147	\$6,000	\$6,000	\$10,000
10-1134-4233	Supplies	\$0	\$400	\$400	\$33,400
10-1134-4250	Professional Services	\$5,775	\$300	\$2,760	\$300
10-1134-4260	Gas/Oil - Department share for vehicles	\$17,901	\$0	\$0	\$0
10-1134-4265	Advertising	\$2,470	\$1,100	\$1,100	\$1,100
10-1134-4270	Uniforms - Department share	\$2,762	\$3,500	\$3,500	\$3,800
10-1134-4400	Pest Control - insects, wildlife	\$1,968	\$2,500	\$2,500	\$2,500
10-1134-4404	Snow Removal - Town Owned Buildings/Parks	\$761	\$2,000	\$2,000	\$2,500
10-1134-4703	Equipment/Furniture	\$127	\$200	\$200	\$6,700
	SUBTOTAL OPERATING EXPENSES	\$34,961	\$17,450	\$19,910	\$62,050
	TOTAL PW GROUNDS	\$583,918	\$659,452	\$693,583	\$766,415

SPECIAL EVENTS

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1140-4001	Special Events Salaries	\$103,212	\$138,894	\$134,992	\$148,492
10-1140-4002	Overtime	\$886	\$4,000	\$3,000	\$4,000
10-1140-4005	Seasonal Salaries	\$19,705	\$42,556	\$35,000	\$49,591
10-1140-4010	Benefits	\$10,635	\$21,660	\$23,086	\$23,265
10-1140-4050	Retirement Benefits	\$2,085	\$6,358	\$4,000	\$13,230
	SUBTOTAL SALARIES AND BENEFITS	\$136,523	\$213,468	\$200,078	\$238,578
10-1140-4202	Postage - Department share	\$316	\$700	\$400	\$700
10-1140-4205	Repair/Maintenance of Event Equipment	\$0	\$1,000	\$200	\$1,000
10-1140-4210	Professional Dues and Subscriptions	\$1,335	\$2,000	\$2,000	\$2,000
10-1140-4227	Reg. Fees, Lodging, Travel, and Meals	\$145	\$5,200	\$1,000	\$3,500
10-1140-4233	Supplies	\$6,080	\$8,000	\$7,800	\$8,000
10-1140-4244	Bank Service Charges	\$0	\$0	\$8,000	\$8,000
10-1140-4250	Professional Services	\$0	\$0	\$9,250	\$9,250
10-1140-4260	Gas/Oil - Department share	\$404	\$1,000	\$500	\$1,000
10-1140-4261	Street Banners	\$10,250	\$12,000	\$11,000	\$12,000
10-1140-4401	Utilities for Events	\$3,461	\$2,000	\$2,422	\$2,000
10-1140-4620	Non-Profit Donations	\$0	\$0	\$29,000	\$29,000
10-1140-4665	Green Event Infrastructure	\$0	\$7,000	\$3,500	\$7,000
10-1140-4703	Furniture and Equipment - non-capital	\$4,772	\$7,500	\$3,000	\$7,500
10-1140-4804	4th of July	\$15,517	\$65,000	\$60,000	\$70,000
10-1140-4809	Clean Up Day	\$3,098	\$4,000	\$4,000	\$4,500
10-1140-4811	Wassail Days	\$20,046	\$35,000	\$30,000	\$30,000
10-1140-4815	Run the Rockies	-\$485	\$0	\$0	\$0
10-1140-4816	BBQ Challenge Vendor Payouts	\$298,703	\$388,000	\$0	\$0
10-1140-4827	Concerts in the Park	\$32,065	\$40,000	\$40,000	\$45,000
10-1140-4850	Uniforms - Special Events Team	\$0	\$1,000	\$1,500	\$2,250
10-1140-4851	Bike to Work Day	\$788	\$1,000	\$800	\$1,000
10-1140-4852	Trick or Treat Street	\$573	\$1,000	\$650	\$1,000
10-1140-4853	Easter Egg Hunt	\$1,700	\$1,300	\$1,790	\$5,000
10-1140-4857	Spontaneous Combustion	\$2,902	\$5,000	\$3,753	\$5,000
10-1140-4863	BBQ Challenge Administration	\$11,478	\$20,000	\$0	\$0
10-1140-4864	BBQ Challenge Beverages and Ice	\$29,104	\$70,000	\$0	\$0
10-1140-4865	BBQ Challenge Awards	\$17,955	\$28,000	\$0	\$0
10-1140-4866	BBQ Challenge Entertainment	\$58,516	\$65,000	\$0	\$0
10-1140-4868	BBQ Challenge Supplies and Equipment	\$45,620	\$50,000	\$0	\$0
10-1140-4869	BBQ Challenge Utilities, Mtn., Waste	\$38,379	\$40,000	\$0	\$0
10-1140-4873	Fall Fest	\$17,041	\$18,000	\$18,000	\$20,000
10-1140-4876	Pink Party	\$963	\$1,000	\$0	\$0
10-1140-4882	Kick Off Concert	\$0	\$0	\$70,000	\$0
	SUBTOTAL OPERATING EXPENSES	\$620,724	\$879,700	\$308,565	\$274,700
	TOTAL SPECIAL EVENTS	\$757,247	\$1,093,168	\$508,643	\$513,278

RECREATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1150-4001	Recreation Salaries	\$232,033	\$233,957	\$255,000	\$266,886
10-1150-4002	Overtime	\$7,786	\$6,500	\$5,000	\$7,000
10-1150-4005	Seasonal Salaries	\$92,473	\$220,302	\$210,292	\$236,895
10-1150-4006	Program Instructors	\$47,431	\$0	\$0	\$0
10-1150-4007	Afterschool Salaries	\$15,433	\$0	\$0	\$0
10-1150-4010	Benefits	\$31,057	\$54,211	\$40,118	\$37,731
10-1150-4050	Retirement Benefits	\$10,016	\$12,434	\$15,304	\$15,129
	SUBTOTAL SALARIES AND BENEFITS	\$436,230	\$527,404	\$525,714	\$563,641
10-1150-4202	Postage - Department share	\$37	\$200	\$150	\$200
10-1150-4210	Professional Dues and Subscriptions	\$714	\$500	\$700	\$800
10-1150-4227	Reg. Fees, Lodging, Travel, and Meals	\$4,875	\$5,000	\$5,000	\$6,500
10-1150-4233	Operating Supplies	\$1,076	\$200	\$2,000	\$2,000
10-1150-4244	Bank Service Charges	\$1,469	\$16,000	\$8,000	\$9,000
10-1150-4250	Professional Services	\$1,769	\$3,500	\$2,000	\$10,000
10-1150-4260	Gas/Oil - Department share	\$3,913	\$2,500	\$0	\$0
10-1150-4265	Advertising	\$15,058	\$15,000	\$15,000	\$17,000
10-1150-4477	Cleaning Services	\$0	\$3,500	\$3,500	\$3,500
10-1150-4602	Recreation Sports	\$5,377	\$20,000	\$21,500	\$22,000
10-1150-4604	Recreation Contracted Expenses	\$39,085	\$35,000	\$38,907	\$40,083
10-1150-4605	Recreation Fun Club	\$24,908	\$40,000	\$35,500	\$44,000
10-1150-4606	Recreation Winter Vacation Sensation	\$10,558	\$12,000	\$10,000	\$11,500
10-1150-4607	Recreation Supplies	\$2,378	\$2,000	\$3,000	\$3,000
10-1150-4608	Recreation Scholarship	\$0	\$5,000	\$0	\$5,000
10-1150-4609	Afterschool	\$0	\$15,000	\$5,000	\$6,500
10-1150-4701	Van Rental	\$25,237	\$18,000	\$19,000	\$27,000
10-1150-4702	Programs/Activities-Admission Fees, etc.	\$1,715	\$2,500	\$1,500	\$2,500
10-1150-4703	Furniture and Equipment - non-capital	\$3,766	\$0	\$3,000	\$5,000
10-1150-4850	Uniforms - Recreation Team	\$2,764	\$3,500	\$6,208	\$2,000
	SUBTOTAL OPERATING EXPENSES	\$144,699	\$199,400	\$179,965	\$217,583
	TOTAL RECREATION PROGRAMS	\$580,928	\$726,804	\$705,679	\$781,224

FRISCO ADVENTURE PARK

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1160-4001	Salaries	\$496,404	\$474,996	\$549,733	\$593,212
10-1160-4002	Overtime	\$14,978	\$5,250	\$20,000	\$15,273
10-1160-4005	Seasonals	\$240,755	\$621,658	\$445,245	\$494,562
10-1160-4006	Part Time Salaries	\$113	\$0	\$0	\$0
10-1160-4010	Benefits	\$66,467	\$132,211	\$90,000	\$111,193
10-1160-4050	Retirement Benefits	\$1,901	\$19,730	\$19,730	\$22,723
SUBTOTAL SALARIES AND BENEFITS		\$820,618	\$1,253,845	\$1,124,708	\$1,236,963
10-1160-4201	Signage, Fence, Padding	\$3,982	\$21,000	\$16,816	\$11,000
10-1160-4205	Equipment Repair Maintenance	\$15,136	\$40,000	\$40,000	\$40,000
10-1160-4207	Building Maintenance	\$4,239	\$8,000	\$8,000	\$8,000
10-1160-4208	Conveyor Lift System Maintenance	\$5,547	\$6,000	\$6,000	\$6,000
10-1160-4221	Supplies/Ticketing	\$20,128	\$17,000	\$17,000	\$17,000
10-1160-4223	Retail Merchandise	\$40,904	\$40,000	\$30,000	\$40,000
10-1160-4225	Food & Beverage	\$27,911	\$70,000	\$60,000	\$50,000
10-1160-4227	Travel/Education/Lodging	\$10,550	\$10,000	\$10,000	\$10,000
10-1160-4234	First Aid Supplies	\$2,661	\$4,000	\$4,000	\$4,000
10-1160-4244	Bank Service Charges	\$94,720	\$80,000	\$80,000	\$80,000
10-1160-4250	Professional Services	\$6,868	\$5,000	\$7,000	\$7,000
10-1160-4260	Gas/Oil	\$21,178	\$14,000	\$0	\$0
10-1160-4265	Advertising	\$36,603	\$50,000	\$50,000	\$50,000
10-1160-4270	Uniforms-Department	\$14,676	\$17,000	\$17,000	\$17,000
10-1160-4401	Utility Costs	\$77,093	\$75,000	\$75,000	\$75,000
10-1160-4404	Snow Removal	\$0	\$0	\$0	\$0
10-1160-4405	Snowmaking Supplies	\$7,491	\$8,000	\$8,000	\$8,000
10-1160-4409	General Site Maintenance	\$26,454	\$30,000	\$30,000	\$30,000
10-1160-4411	Tubing Hill/Terrain Park Maintenance	\$8,485	\$20,000	\$20,000	\$20,000
10-1160-4455	Permit/License Fees	\$3,494	\$4,000	\$4,000	\$4,000
10-1160-4477	Cleaning	\$31,280	\$25,000	\$30,000	\$25,000
10-1160-4480	PRA Program/Event Expenses	\$407	\$0	\$0	\$0
SUBTOTAL OPERATING EXPENSES		\$459,806	\$544,000	\$512,816	\$502,000
TOTAL FRISCO ADVENTURE PARK		\$1,280,424	\$1,797,845	\$1,637,524	\$1,738,963

FRISCO NORDIC CENTER

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1170-4001	Salaries	\$252,601	\$387,059	\$290,006	\$313,207
10-1170-4002	Overtime	\$8,224	\$4,000	\$8,000	\$7,360
10-1170-4005	Seasonals	\$171,685	\$118,947	\$185,211	\$202,994
10-1170-4010	Benefits	\$36,220	\$67,422	\$65,879	\$69,171
10-1170-4050	Retirement Benefits	\$10,566	\$15,619	\$16,108	\$17,396
	SUBTOTAL SALARIES AND BENEFITS	\$479,296	\$593,047	\$565,204	\$610,128
10-1170-4201	Signage, Fence, Padding	\$2,435	\$7,000	\$4,000	\$5,000
10-1170-4205	Equipment Repair Maintenance	\$25,950	\$18,000	\$18,000	\$18,000
10-1170-4207	Building Maintenance	\$0	\$4,000	\$2,000	\$2,000
10-1170-4210	Professional Dues and Subscriptions	\$2,028	\$2,000	\$2,500	\$2,500
10-1170-4221	Supplies/Ticketing	\$5,626	\$12,000	\$10,000	\$10,000
10-1170-4222	Ranger Program/Supplies	\$13,265	\$15,000	\$15,000	\$15,000
10-1170-4223	Retail Merchandise	\$9,521	\$8,000	\$10,000	\$10,000
10-1170-4225	Food & Beverage	\$1,892	\$5,000	\$5,000	\$5,000
10-1170-4227	Travel/Education/Lodging	\$3,420	\$4,500	\$4,500	\$4,500
10-1170-4244	Bank Service Charges	\$12,620	\$11,000	\$13,000	\$13,000
10-1170-4250	Professional Services	\$75	\$2,000	\$7,000	\$7,000
10-1170-4260	Gas/Oil	\$816	\$14,000	\$0	\$0
10-1170-4265	Advertising	\$11,873	\$15,000	\$15,000	\$17,000
10-1170-4270	Uniforms	\$7,264	\$5,000	\$5,000	\$5,000
10-1170-4401	Utility Costs	\$6,894	\$7,000	\$7,000	\$7,000
10-1170-4404	Snow Removal	\$0	\$0	\$0	\$0
10-1170-4409	General Site Maintenance	\$0	\$5,000	\$5,000	\$5,000
10-1170-4455	Permit/License Fees	\$3,938	\$2,500	\$4,000	\$4,000
10-1170-4477	Cleaning	\$8,371	\$20,000	\$10,000	\$10,000
10-1170-4480	Special Events	\$4,835	\$8,000	\$4,000	\$4,000
10-1170-4500	Nordic Rental Equipment	\$15,427	\$21,000	\$21,000	\$31,000
10-1170-4501	Gift Card Expense	\$0	\$0	\$0	\$200
10-1170-4703	Furniture & Equipment - Non-Capital	\$1,853	\$5,000	\$5,000	\$3,000
	SUBTOTAL OPERATING EXPENSES	\$138,103	\$191,000	\$167,000	\$178,200
	TOTAL FRISCO NORDIC CENTER	\$617,399	\$784,047	\$732,204	\$788,328

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Capital Improvement Fund

The Town of Frisco uses this fund to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Town’s Enterprise funds – the Water Fund and the Marina Fund). In 2023, Town Council update the Strategic Plan, identifying four high-priority goals, actions to achieve those goals and timelines by which they intend the work to be completed. The projects described in the 2024-2028 Capital Improvement Program identify at least one of the five key goals of the 2023 Strategic Plan, as revised. The projects included in the 2024 Budget are described within that Program document.

CAPITAL IMPROVEMENT FUND REVENUE/EXPENDITURE SUMMARY

Major capital projects are budgeted in the Capital Improvement Fund. By Town ordinance, any General Fund balance in excess of the required reserve is to be transferred to the Capital Improvement Fund. In 2020, however, the Town experienced economic uncertainties unlike any before as a result of the COVID-19 worldwide pandemic. As a result, Town Council chose to forego any transfer from the General Fund until a budget re-evaluation is completed in the 2nd quarter of 2021. The other major revenue source for this fund is real estate transfer fees. Major capital projects are only those items costing \$5,000 or more. The summary below is organized in the same format and order as the Annual Financial Statements. This design is intended to make it easier for the average user to compare the summary to results of operations as reported in the Annual Financial Statements. There is no required reserve for this fund.

	2022	2023	2023	2024
	Actual	Budget	Projected	Budget
Revenues				
Real Estate Transfer Fees	\$1,957,428	\$1,500,000	\$2,000,000	\$2,000,000
Intergovernmental Grants	79,153	50,000	68,000	1,849,882
Investment Income	93,994	6,000	350,000	120,000
Other Revenues	5,000	0	0	150,000
Total Revenues	2,135,575	1,556,000	2,418,000	4,119,882
Expenditures				
Capital Outlay	3,757,773	19,071,537	18,873,624	6,050,500
Repair and Maintenance	2,591,158	1,620,000	1,278,000	50,000
Debt Service	404,972	490,795	490,918	487,838
Other	0	24,000	0	0
Total Expenditures	6,753,903	21,206,332	20,642,542	6,588,338
Other Sources (Uses)				
Repayment of Loan from Developer	0	0	0	316,551
Sale of Assets	3,925	10,000	512,000	500,000
Transfers Out - Marina Fund	-466,257	0	0	0
Transfers In - General Fund	928,193	3,372,584	3,372,584	1,662,772
Transfers In - Conservation Trust Fund	0	130,000	130,000	60,000
Transfers In - Lodging Tax	0	815,000	0	1,000,000
Net Change in Fund Balance	-4,152,467	-15,322,748	-14,209,958	1,070,867
Unavailable Fund Balance	0	0	0	0
Unassigned Fund Balance - January 1	17,678,447	14,272,460	14,458,491	248,533
Unassigned Fund Balance - December 31	\$14,458,491	\$454,249	\$248,533	\$1,319,400

CAPITAL IMPROVEMENT FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
20-2000-3003	Developer Loan Payments	\$0	\$0	\$0	\$316,551
20-2000-3101	Interest on Investments -CIF portion	\$93,994	\$6,000	\$350,000	\$120,000
20-2000-3125	Real Estate Investment Fees	\$1,957,428	\$1,500,000	\$2,000,000	\$2,000,000
20-2000-3150	Capital Sale of Assets	\$3,925	\$10,000	\$512,000	\$500,000
20-2000-3222	Miscellaneous Revenue-MRP Employee Rentals	\$5,000	\$0	\$0	\$0
20-2000-3225	Interfund Transfers - General Fund	\$928,193	\$3,372,584	\$3,372,584	\$1,662,772
20-2000-3226	Interfund Transfers - Conservation Trust Fund	\$0	\$130,000	\$130,000	\$60,000
20-2000-3227	Interfund Transfers - Lodging Tax Fund	\$0	\$815,000	\$0	\$1,000,000
20-2000-3550	State/Federal Grant Funding	\$79,153	\$50,000	\$68,000	\$1,849,882
20-2000-3660	Wildfire Council Grant	\$0	\$0	\$0	\$150,000
TOTAL REVENUE		\$3,067,693	\$5,883,584	\$6,432,584	\$7,659,205

CAPITAL IMPROVEMENT FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
EXPENDITURES:					
20-2000-4101	Vehicles and Equipment	\$828,606	\$3,695,696	\$3,389,696	\$705,500
20-2000-4102	Computer and Technology	\$93,127	\$32,000	\$0	\$0
20-2000-4195	Equipment and Vehicle Leases	\$18,516	\$40,097	\$30,000	\$30,000
20-2000-4333	Debt Service - Principal	\$313,136	\$410,197	\$315,297	\$321,469
20-2000-4334	Debt Service - Interest	\$91,836	\$80,598	\$175,621	\$166,369
20-2000-4567	Facility Capital Repair	\$2,133,695	\$510,000	\$400,000	\$25,000
20-2000-4705	VIC Bathroom Remodel	\$0	\$1,600,000	\$1,600,000	\$0
20-2000-4965	Curb Replacement	\$46,757	\$150,000	\$145,000	\$0
20-2000-4992	Summit Boulevard-GAP Project	\$91,110	\$1,300,000	\$2,300,000	\$500,000
20-2000-4995	Asphalt Overlay/Resurface Road	\$453,100	\$1,100,000	\$878,000	\$0
20-2000-5017	Environmental Sustainability	\$74,417	\$400,000	\$400,000	\$400,000
20-2000-5024	PRA Plan Implementation	\$390,208	\$7,300,000	\$7,300,000	\$2,700,000
20-2000-5066	Trails Construction and Enhancements	\$243,296	\$633,744	\$764,868	\$150,000
20-2000-5067	Wayfinding	\$0	\$24,000	\$0	\$0
20-2000-5071	Historic Park Improvements	\$11,286	\$20,000	\$0	\$150,000
20-2000-5075	Crackfill Streets and Bike Paths	\$4,364	\$10,000	\$0	\$0
20-2000-5079	Update Planning Documents	\$56,241	\$0	\$0	\$0
20-2000-5082	Lake Hill Analysis/Support	\$6,638	\$0	\$0	\$0
20-2000-5086	Hwy 9 Sidewalk Improvements	\$0	\$1,470,000	\$1,470,000	\$100,000
20-2000-5087	Alley Paving	\$438,417	\$0	\$0	\$0
20-2000-5091	Storm System Repairs	\$0	\$50,000	\$0	\$0
20-2000-5093	Playground/Site Improvements at Town Parks	\$393,792	\$1,415,000	\$894,000	\$50,000
20-2000-5094	Town Hall Dumpster Enclosure	\$0	\$200,000	\$200,000	\$0
20-2000-5095	Town Hall Master Plan	\$5,364	\$250,000	\$90,000	\$0
20-2000-5096	Public Art Funding	\$57,955	\$75,000	\$0	\$0
20-2000-5097	Main Street Promenade	\$308	\$20,000	\$60	\$0
20-2000-5098	Fiber Infrastructure	\$624	\$170,000	\$90,000	\$80,000
20-2000-5099	Town-wide Security Cameras	\$68,599	\$0	\$0	\$0
20-2000-5104	Complete Streets	\$0	\$250,000	\$200,000	\$600,000
20-2000-5105	Street Lights	\$0	\$0	\$0	\$560,000
20-2000-5106	Pedestrian and Recreation Pathways	\$0	\$0	\$0	\$50,000
20-2000-5903	Interfund Transfers - Marina	\$466,257	\$0	\$0	\$0
TOTAL CAPITAL IMPROVEMENTS		\$6,287,646	\$21,206,332	\$20,642,542	\$6,588,338

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Capital Improvement Fund Capital Equipment Five Year Timeline

2024	2025	2026
Contractual Obligations:	Contractual Obligations:	Contractual Obligations:
Lease Purchases	Lease Purchases	Lease Purchases
Principal 321,469	Principal 327,156	Principal 332,562
Interest 71,369	Interest 61,898	Interest 52,255
\$392,838	\$389,054	\$384,817
Water Fund Loan 95,000	Water Fund Loan 95,000	Water Fund Loan 95,000
Copier Leases 30,000	Copier Leases 30,900	Copier Leases 31,827
Total Contractual Obligations \$517,838	Total Contractual Obligations \$514,954	Total Contractual Obligations \$511,644
Equipment Purchases: Cost	Equipment Purchases: Cost	Equipment Purchases: Cost
Vehicle and Equipment Replacement 705,500	Vehicle and Equipment Replacement 1,706,800	Vehicle and Equipment Replacement 1,196,000
	Technology Purchases 80,000	
Total Equipment Purchases \$705,500	Total Equipment Purchases \$1,786,800	Total Equipment Purchases \$1,196,000
Repair and Maintenance: Cost	Repair and Maintenance: Cost	Repair and Maintenance: Cost
Sand for Marina Park Beach 50,000	Storm Water System 50,000	Storm Water System 50,000
Total Repair and Maintenance \$50,000	Total Repair and Maintenance \$50,000	Total Repair and Maintenance \$50,000
Capital Projects:	Capital Projects:	Capital Projects:
Solar Light Replacement on Summit Blvd 500,000	Solar Light Replacement on Summit Blvd 100,000	Solar Light Replacement on Summit Blvd 100,000
Fiber Infrastructure Design 80,000	Fiber Infrastructure 1,000,000	Fiber Infrastructure 1,000,000
PRA Project Construction 2,700,000	Town Hall Master Plan 300,000	Town Hall Master Plan 300,000
Trail Enhancements 150,000	Neighborhood Park Improvements 750,000	Trail Enhancements 150,000
Complete Streets 100% Design - Granite St 600,000	Trails Enhancements 150,000	Complete Streets 125,000
Environmental Sustainability 400,000	Complete Streets 125,000	Environmental Sustainability 50,000
Public Works Wash Bay Upgrade 25,000	Environmental Sustainability 50,000	Walkability Improvements 50,000
HWY 9 Sidewalk Improvements 100,000	Walkability Improvements 50,000	HWY 9 Walmart Lusher Gap 50,000
Main Street Live (Solar Light Retrofit) 560,000	HWY 9 Walmart Lusher Gap Design 50,000	Miner's Creek Recreation Path Bridge 900,000
Historic Park and Museum 5 yr Plan 150,000		
Walkability Improvements 50,000		
Total Capital Projects \$5,315,000	Total Capital Projects \$2,575,000	Total Capital Projects \$2,725,000

Beginning Fund Balance - Projected	\$248,533	Beginning Fund Balance - Projected	\$1,319,400	Beginning Fund Balance - Projected	\$1,325,649
Revenues - 3% increase/year	7,659,205	Revenues - 3% increase/year	4,933,003	Revenues - 3% increase/year	5,080,993
Debt - Revenue Bonds/Water Fund	517,838	Debt - Revenue Bonds/Water Fund	514,954	Debt - Revenue Bonds/Water Fund	511,644
Capital Projects	5,315,000	Capital Projects	2,575,000	Capital Projects	2,725,000
Equipment Purchases	705,500	Equipment Purchases	1,786,800	Equipment Purchases	1,196,000
Repair and Maintenance	50,000	Repair and Maintenance	50,000	Repair and Maintenance	50,000
Ending Fund Balance - Projected	\$1,319,400	Ending Fund Balance - Projected	\$1,325,649	Ending Fund Balance - Projected	\$1,923,998

Capital Improvement Fund Capital Equipment Five Year Timeline

2027		2028	
Contractual Obligations:		Contractual Obligations:	
<u>Lease Purchases</u>		<u>Lease Purchases</u>	
Principal	335,993	Principal	339,152
Interest	29,217	Interest	32,476
	\$365,210		\$371,628
Water Fund Loan	95,000	Water Fund Loan	95,000
Copier Leases	32,782	Copier Leases	33,765
Total Contractual Obligations	\$492,992	Total Contractual Obligations	\$500,393
<u>Equipment Purchases:</u>		<u>Equipment Purchases:</u>	
	Cost		Cost
Vehicle and Equipment Replacement	595,000	Vehicle and Equipment Replacement	620,000
Technology Purchases	95,000		
Total Equipment Purchases	\$690,000	Total Equipment Purchases	\$620,000
<u>Repair and Maintenance:</u>		<u>Repair and Maintenance:</u>	
	Cost		Cost
Storm Water System	50,000	Storm Water System	50,000
Sand for Marina Park Beach	50,000		
Total Repair and Maintenance	\$100,000	Total Repair and Maintenance	\$50,000
<u>Capital Projects:</u>		<u>Capital Projects:</u>	
Solar Light Replacement on Summit Blvd	100,000	Fiber Infrastructure	1,000,000
Fiber Infrastructure	1,000,000	Town Hall Master Plan	TBD
Town Hall Master Plan	TBD	Trails Enhancements	150,000
Trails Enhancements	150,000	Complete Streets	125,000
Complete Streets	125,000	Environmental Sustainability	50,000
Environmental Sustainability	50,000	Walkability Improvements	100,000
Walkability Improvements	100,000	Boardwalk Bridge Analysis and Design	200,000
HWY 9 Walmart Lusher Gap	1,400,000		
Marina Park Pavillion	859,000		
Marina Park Mobility Improvements	400,000		
Marina Park Playground	750,000		
Total Capital Projects	\$4,934,000	Total Capital Projects	\$1,625,000

Beginning Fund Balance - Projected	\$1,923,998	Beginning Fund Balance - Projected	\$940,429
Revenues - 3% increase/year	5,233,423	Revenues - 3% increase/year	5,390,426
Debt - Revenue Bonds/Water Fund	492,992	Debt - Revenue Bonds/Water Fund	500,393
Capital Projects	4,934,000	Capital Projects	1,625,000
Equipment Purchases	690,000	Equipment Purchases	620,000
Repair and Maintenance	100,000	Repair and Maintenance	50,000
Ending Fund Balance - Projected	<u>\$940,429</u>	Ending Fund Balance - Projected	<u>\$3,535,462</u>

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Historic Preservation Fund

This special revenue fund is used to account for donations from the public for preservation and/or restoration of the Town's historic artifacts.

HISTORIC PRESERVATION FUND REVENUE/EXPENDITURE SUMMARY

The Historic Preservation Fund was established January 1, 2019, for the purpose of accepting donations from the public for preservation and/or restoration of the Town's historic artifacts. There is no required reserve for this fund.

	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Revenues				
Donations	\$0	\$0	\$0	\$0
Investment Income	6	1	20	1
Total Revenues	6	1	20	1
Expenditures				
Capital Projects	0	0	0	0
Total Expenditures	0	0	0	0
Other Sources (Uses)				
Net Change in Fund Balance	6	1	20	1
Unassigned Fund Balance - January 1	1,024	1,026	1,030	1,050
Unassigned Fund Balance - December 31	\$1,030	\$1,027	\$1,050	\$1,051

HISTORIC PRESERVATION FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
25-2500-3101	Interest on Investments	\$6	\$1	\$20	\$1
TOTAL REVENUES		\$6	\$1	\$20	\$1
EXPENDITURES:					
25-2500-4262	Capital Projects	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0	\$0	\$0

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Conservation Trust Fund

This special revenue fund is used to account for receipts from the State of Colorado from lottery revenues. Disbursements made from this fund can only be used for specific purposes.

CONSERVATION TRUST FUND REVENUE/EXPENDITURE SUMMARY

The Conservation Trust Fund was established pursuant to State law to account for receipt and disbursement of lottery funds. Each year the State distributes a percentage of the profits from the sale of lottery tickets to municipalities which may only be used to maintain, acquire or construct recreation facilities, park facilities or open space. This fund has no required reserve.

	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Revenues				
Lottery Proceeds	\$37,115	\$36,000	\$40,000	\$40,000
Investment Income	712	100	3,000	1,000
Total Revenues	37,827	36,100	43,000	41,000
Expenditures				
Culture and Recreation	27,814	0	0	0
Total Expenditures	27,814	0	0	0
Other Sources (Uses)				
Transfers Out - Capital Fund	0	-130,000	-130,000	-60,000
Net Change in Fund Balance	10,013	-93,900	-87,000	-19,000
Unassigned Fund Balance - January 1	109,663	107,250	119,676	32,676
Unassigned Fund Balance - December 31	\$119,676	\$13,350	\$32,676	\$13,676

CONSERVATION TRUST

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
30-3000-3101	Interest on Investments-CTF portion of allocation	\$712	\$100	\$3,000	\$1,000
30-3000-3555	State Lottery Funds	\$37,115	\$36,000	\$40,000	\$40,000
TOTAL REVENUES		\$37,827	\$36,100	\$43,000	\$41,000
EXPENDITURES:					
30-3000-4262	Five Year Capital Plan Projects	\$27,814	\$0	\$0	\$0
30-3000-5901	Interfund Transfers - Capital Fund	\$0	\$130,000	\$130,000	\$60,000
TOTAL EXPENDITURES		\$27,814	\$0	\$130,000	\$60,000

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Water Fund

This Enterprise fund was established to finance and account for activities of the Town's water system.

WATER FUND REVENUE/EXPENDITURE SUMMARY

The Water Fund was established to finance and account for the acquisition, operation and maintenance of facilities, services and water rights associated with providing water to the Town. The primary revenue sources include user charges and water tap fees. In 2019, a water rate study was conducted and new rates and tier structure were implemented effective in the 3rd quarter of 2019. This fund has a four month required reserve; the projected fund balance far surpasses that requirement.

	2022	2023	2023	2024
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Paper Billing Fees	\$0	\$1,000	\$10,000	\$6,000
User Charges	1,346,338	1,464,000	1,464,000	1,537,200
Water Meter Sales	9,831	44,000	30,000	37,000
Plant Investment Fees	90,452	554,132	680,888	353,000
Investment Income	30,203	6,000	110,000	35,000
Intergovernmental Grants	220	0	0	4,000,000
Other Revenues	9,942	500	10,000	10,000
Total Revenues	1,486,986	2,069,632	2,304,888	5,978,200
<u>Expenditures</u>				
Salaries and Benefits	431,214	521,043	523,543	467,855
Administrative Fees	42,500	42,500	42,500	42,500
Professional Fees	113,807	120,000	130,000	160,000
Supplies and Chemicals	37,147	95,000	95,000	150,000
Utilities	37,893	75,000	75,000	75,000
Repair and Maintenance	247,716	118,000	118,000	349,000
General Expenses	113,122	103,300	74,613	155,800
Capital Outlay	786,898	3,372,500	555,000	900,000
Water Meter Replacements	46,779	70,000	70,000	70,000
Total Expenditures	1,857,076	4,517,343	1,683,656	2,370,155
<u>Other Sources (Uses)</u>				
Loan Repayment from Capital Improvement Fund	0	95,000	95,000	95,000
Transfers Out	0	-74,489	-74,489	-51,658
<u>Reconciliation to GAAP Basis</u>				
Capitalized Assets	786,898	0	0	0
Depreciation	-354,087	0	0	0
Net Change in Fund Balance	62,721	-2,427,200	641,743	3,651,387
Unavailable Fund Balance	6,723,884	6,291,073	6,723,884	10,223,884
Unassigned Fund Balance - January 1	5,318,995	5,622,227	5,381,716	6,023,459
Unassigned Fund Balance - December 31	\$5,381,716	\$3,695,027	\$6,023,459	\$6,174,846
Total Fund Balance	\$12,105,600	\$9,986,100	\$12,747,343	\$16,398,730
Council Set Reserve				\$656,765

WATER FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
40-4000-3005	Contributed to Capital	\$5,200	\$0	\$0	\$0
40-4000-3105	Paper Billing Fees	\$0	\$1,000	\$10,000	\$6,000
40-4000-3101	Interest on Investments-WF Portion of allocation	\$30,203	\$6,000	\$110,000	\$35,000
40-4000-3222	Miscellaneous Revenue	\$4,742	\$500	\$0	\$0
40-4000-3225	Interfund Transfer - Int/Prin	\$0	\$95,000	\$95,000	\$95,000
40-4000-3350	Water User Fees - Quarterly Billing	\$1,346,338	\$1,464,000	\$1,464,000	\$1,537,200
40-4000-3360	Plant Investment Fees - Water Tap Fees	\$90,452	\$554,132	\$680,888	\$353,000
40-4000-3550	Grant Revenue	\$220	\$0	\$0	\$4,000,000
40-4000-3610	Water Meter Sales - New/replacement meters	\$9,831	\$44,000	\$30,000	\$37,000
40-4000-3811	Extra-Territorial Water Application Fees	\$0	\$0	\$10,000	\$10,000
TOTAL REVENUES		\$1,486,986	\$2,164,632	\$2,399,888	\$6,073,200
EXPENDITURES:					
40-4000-4001	Water Salaries	\$362,245	\$435,552	\$435,552	\$372,483
40-4000-4002	Overtime	\$18,534	\$15,000	\$17,500	\$20,000
40-4000-4005	Water Seasonal	\$0	\$0	\$0	\$10,287
40-4000-4010	Benefits	\$29,270	\$47,585	\$47,585	\$42,706
40-4000-4050	Retirement Benefits	\$21,165	\$22,906	\$22,906	\$22,379
SUBTOTAL SALARIES AND BENEFITS		\$431,214	\$521,043	\$523,543	\$467,855
40-4000-4200	Office Supplies	\$214	\$1,200	\$400	\$1,200
40-4000-4201	Supplies	\$17,792	\$35,000	\$35,000	\$35,000
40-4000-4202	Postage - Department share	\$5,483	\$5,500	\$5,000	\$6,500
40-4000-4203	Telephone	\$8,442	\$10,000	\$9,000	\$12,000
40-4000-4210	Professional Dues and Subscriptions	\$446	\$3,500	\$500	\$3,500
40-4000-4227	Reg. Fees, Education	\$3,833	\$15,000	\$5,000	\$17,000
40-4000-4250	Professional Services	\$111,022	\$120,000	\$130,000	\$160,000
40-4000-4260	Gas/Oil - Department share for vehicles	\$9,191	\$11,000	\$11,000	\$12,500
40-4000-4265	Advertising	\$4,082	\$3,300	\$1,500	\$3,300
40-4000-4270	Uniforms/Safety Equipment - Department share	\$2,284	\$3,300	\$3,300	\$3,300
40-4000-4271	Tools & Equipment	\$0	\$0	\$0	\$55,000
40-4000-4272	System Inventory	\$0	\$0	\$0	\$180,000
40-4000-4275	System Repairs	\$244,607	\$100,000	\$100,000	\$150,000
40-4000-4277	Chemicals for Water Treatment	\$19,355	\$60,000	\$60,000	\$60,000
40-4000-4280	Pumping Equipment for Plants & Wells	\$3,109	\$18,000	\$18,000	\$19,000
40-4000-4355	Summit Water Quality Annual Dues	\$10,485	\$14,000	\$0	\$0
40-4000-4360	NWCCOG-QQ Water Quality Annual Dues	\$1,913	\$2,500	\$1,913	\$2,500
40-4000-4365	Administration Fees - General Fund	\$42,500	\$42,500	\$42,500	\$42,500
40-4000-4401	Utilities for Wells and Treatment Plant	\$37,893	\$75,000	\$75,000	\$75,000
40-4000-4425	Water Meter Replacement	\$46,779	\$70,000	\$70,000	\$70,000
40-4000-4444	Capital Improvements	\$39,106	\$3,317,500	\$500,000	\$900,000
40-4000-4455	Leases & Special Use Permits	\$22,228	\$19,000	\$22,000	\$25,000
40-4000-4460	Capital Equipment	\$5,415	\$55,000	\$55,000	\$0
40-4000-4603	Water Efficiency Strategies	\$0	\$0	\$0	\$35,000
40-4000-4704	Technical Purchases	\$2,785	\$15,000	\$15,000	\$34,000
40-4000-4790	Depreciation	\$354,087	\$0	\$0	\$0
40-4000-5902	Interfund Transfers - Insurance Reserve	\$0	\$74,489	\$74,489	\$51,658
SUBTOTAL OPERATING EXPENSES		\$993,053	\$4,070,789	\$1,234,602	\$1,953,958
TOTAL EXPENSES		\$1,424,267	\$4,591,832	\$1,758,145	\$2,421,813

Water Fund Capital Equipment Five Year Timeline

2024		2025		2026	
Project	Cost	Project	Cost	Project	Cost
Capital Improvements		Capital Improvements		Capital Improvements	
PFAS Engineering & Design	500,000	PFAS Construction	3,500,000		
Storage Tank Access Road Work	400,000				
Total Capital Improvements (4444)	<u>\$900,000</u>	Total Capital Improvements (4444)	<u>\$3,500,000</u>	Total Capital Improvements (4444)	<u> </u>
Capital Equipment		Capital Equipment		Capital Equipment	
		Replace 2015 Ford F250	57,000	Repl 2016 Ford F250	57
		Atlas Copco Generator	110,000		
Total Capital Equipment	<u>\$0</u>	Total Capital Equipment	<u>\$167,000</u>	Total Capital Equipment	<u>\$57</u>
Repair and Maintenance		Repair and Maintenance		Repair and Maintenance	
Ongoing Repairs (4275)	150,000	Ongoing Repairs (4275)	154,500	Water Main Leak Survey (4275) or (4250)?	20
Pumping Equipment for Plants & Wells (4280)	19,000	Pumping Equipment for Plants & Wells (4280)	19,600	Ongoing Repairs? (4275)	159
				Pumping Equipment for Plants & Wells (4280)	20
Total Repair and Maintenance	<u>\$169,000</u>	Total Repair and Maintenance	<u>\$174,100</u>	Total Repair and Maintenance	<u>\$199</u>
Technical Purchases		Technical Purchases		Technical Purchases	
Sensus SAAS Agreement (4704)	25,000	Sensus SAAS Agreement (4704)	15,000	Sensus SAAS Agreement (4704)	16
WaterSmart Annual Support (4704)	9,000	WaterSmart Annual Support (4704)	9,500	WaterSmart Annual Support (4704)	9
		Start at the Tap-Efficiency Program	25,000	Start at the Tap-Efficiency Program (?)	25
				Slow the Flow - Efficiency Program (?)	10
Total Technical Purchases	<u>\$34,000</u>	Total Technical Purchases	<u>\$49,500</u>	Total Technical Purchases	<u>\$60</u>
Total	<u>\$1,103,000</u>	Total	<u>\$3,890,600</u>	Total	<u>\$316</u>

Beginning Fund Balance	\$6,023,459	Beginning Fund Balance	\$6,174,846	Beginning Fund Balance	\$2,781,846
Revenues-User Fees	1,537,200	Revenues-User Fees	1,614,100	Revenues-User Fees	1,694,100
Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000
Tap Fees	353,000	Tap Fees	60,000	Tap Fees	51,000
Grant Revenue	4,000,000	Grant Revenue	0	Grant Revenue	0
Other Revenues	88,000	Other Revenues	88,900	Other Revenues	88,900
Operating Expenses	1,318,813	Operating Expenses	1,358,400	Operating Expenses	1,398,400
Capital Improvements	900,000	Capital Improvements	3,500,000	Capital Improvements	3,500,000
Capital Equipment	0	Capital Equipment	167,000	Capital Equipment	57,000
Repair and Maintenance	169,000	Repair and Maintenance	174,100	Repair and Maintenance	199,000
Technical Purchases	34,000	Technical Purchases	49,500	Technical Purchases	60,000
Additional Unavailable Fund Balance	-3,500,000	Additional Unavailable Fund Balance	0	Additional Unavailable Fund Balance	0
Ending Fund Balance	<u>\$6,174,846</u>	Ending Fund Balance	<u>\$2,783,846</u>	Ending Fund Balance	<u>\$3,000,000</u>

Water Fund Capital Equipment Five Year Timeline

2027		2028	
Project	Cost	Project	Cost
Capital Improvements		Capital Improvements	
Total Capital Improvements (4444)		Total Capital Improvements (4444)	
	<u>\$0</u>		<u>\$0</u>
Capital Equipment		Capital Equipment	
Replace 2017 Chevy with Electric Veh	90,000		
Total Capital Equipment		Total Capital Equipment	
	<u>\$90,000</u>		<u>\$0</u>
Repair and Maintenance		Repair and Maintenance	
Ongoing Repairs (4275)	20,600	Ongoing Repairs (4275)	21,400
Pumping Equipment for Plants & Wells (4280)	20,800	Pumping Equipment for Plants & Wells (4280)	21,400
Total Repair and Maintenance		Total Repair and Maintenance	
	<u>\$41,400</u>		<u>\$42,800</u>
Technical Purchases		Technical Purchases	
Sensus SAAS Agreement (4704)	17,000	Sensus SAAS Agreement (4704)	18,000
WaterSmart Annual Support (4704)	10,000	WaterSmart Annual Support (4704)	11,000
Total Technical Purchases		Total Technical Purchases	
	<u>\$27,000</u>		<u>\$29,000</u>
Total	<u>\$158,400</u>	Total	<u>\$71,800</u>

Beginning Fund Balance	\$3,004,446	Beginning Fund Balance	\$3,424,246
Revenues-User Fees	1,779,500	Revenues-User Fees	1,868,500
Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000
Tap Fees	54,200	Tap Fees	51,500
Grant Revenue	0	Grant Revenue	0
Other Revenues	90,700	Other Revenues	91,600
Operating Expenses	1,441,200	Operating Expenses	1,484,400
Capital Improvements	0	Capital Improvements	0
Capital Equipment	90,000	Capital Equipment	0
Repair and Maintenance	41,400	Repair and Maintenance	42,800
Technical Purchases	27,000	Technical Purchases	29,000
Additional Unavailable Fund Balance	0	Additional Unavailable Fund Balance	0
Ending Fund Balance	<u>\$3,424,246</u>	Ending Fund Balance	<u>\$3,974,646</u>

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Open Space Fund

This special revenue fund is used to account for acquisitions and maintenance of open space.

OPEN SPACE FUND REVENUE/EXPENDITURE SUMMARY

The Open Space Fund was established by resolution in 2001 to acquire and maintain open space. The resolution further required an annual \$300,000 allocation from real estate investment fees. Since no funds have been expended from this fund since 2005, Council reduced the annual allocation to \$100,000 in 2008. Since then, there have been no additional allocations to this fund. Since no projects have been identified for use of these funds, in 2010 Town Council approved a transfer from this fund for a recreation expansion project; in 2015 Council elected to transfer \$100,000 to the Capital Improvement Fund for capital projects. There is no required reserve for this fund.

	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<u>Revenues</u>				
Investment Income	\$79	\$15	\$300	\$100
Total Revenues	79	15	300	100
<u>Expenditures</u>				
Culture and Recreation	0	0	0	0
Total Expenditures	0	0	0	0
<u>Other Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out-Capital Improvement Fund	0	0	0	0
Net Change in Fund Balance	79	15	300	100
Unassigned Fund Balance - January 1	12,526	12,528	12,605	12,905
Unassigned Fund Balance - December 31	\$12,605	\$12,543	\$12,905	\$13,005

OPEN SPACE FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<u>REVENUES:</u>					
50-5000-3101	Interest on Investments-OSF Portion of Allocation	\$79	\$15	\$300	\$100
TOTAL OPEN SPACE FUND		\$79	\$15	\$300	\$100
<u>EXPENDITURES</u>					
50-5000-5902	Interfund Transfers	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0	\$0	\$0

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Housing Fund

This special revenue fund accounts for collections of a tax and related development impact fees to be used specifically for affordable housing purposes.

HOUSING FUND REVENUE/EXPENDITURE SUMMARY

On November 7, 2006, the voters of Summit County approved the Summit Combined Housing Authority (SCHA) Referred Measure 5A, which authorized a temporary (10 year) sales and use tax of .125% and a development impact fee of two dollars or less per square foot of new construction to be used for affordable housing purposes. Subsequently, the Town of Frisco entered into an intergovernmental agreement with other area local governments to share these revenues. In 2015, this tax was extended in perpetuity. In 2016, Summit County voters approved an additional, temporary (10 years) .6% sales and use tax to the existing sales tax, effective 1/1/17, making the current tax rate .725%. In 2021, this tax was extended in perpetuity. In 2022, Frisco voters approved a 5% tax on short-term rentals for the purpose of funding housing; commercial hotels are exempt from collecting this tax. There is no required reserve for this fund.

	2022	2023	2023	2024
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Taxes	\$2,504,724	\$2,800,000	\$2,800,000	\$2,884,000
Building Permits/Development Impact Fees	53,693	70,000	60,000	60,000
Intergovernmental	1,500,000	6,280,000	6,280,000	0
Investment Income	25,809	7,500	132,000	44,000
Other Income	51,960	72,020	72,000	72,000
Total Revenues	4,136,186	9,229,520	9,344,000	3,060,000
<u>Expenditures</u>				
Salaries and Benefits	59,726	103,699	25,951	121,638
Professional Services	0	0	50,000	132,600
Administration Fees	93,117	110,000	110,000	110,000
Rental Expenses	23,130	35,250	31,760	37,750
Capital Program Expenses	1,956,838	1,525,000	4,000,000	1,500,000
Community Outreach	0	0	0	250,000
Capital Outlay	4,230,709	13,595,000	12,825,000	15,000
Total Expenditures	6,363,519	15,368,949	17,042,711	2,166,988
<u>Other Sources (Uses)</u>				
COP Proceeds	0	7,200,000	7,181,830	0
Debt Issuance Cost	0	-115,000	-182,458	0
Debt Service	0	0	-309,618	-516,500
Transfers In	0	0	0	0
Transfers Out	0	-13,421	-13,421	-14,089
Net Change in Fund Balance	-2,227,333	932,150	-1,022,378	362,423
Unassigned Fund Balance - January 1	8,043,877	5,036,512	5,816,544	4,794,166
Unassigned Fund Balance - December 31	\$5,816,544	\$5,968,662	\$4,794,166	\$5,156,589
Total Fund Balance	\$5,816,544	\$5,968,662	\$4,794,166	\$5,156,589

HOUSING FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
55-5500-3007	SCHA Sales Tax	\$2,021,593	\$1,600,000	\$1,600,000	\$1,648,000
55-5500-3008	Short Term Rental Excise Tax	\$483,131	\$1,200,000	\$1,200,000	\$1,236,000
55-5500-3090	COP Proceeds	\$0	\$7,200,000	\$7,181,830	\$0
55-5500-3101	Interest on Investments - 5A Portion of Allocation	\$25,809	\$7,500	\$132,000	\$44,000
55-5500-3115	Rental Income	\$51,960	\$72,020	\$72,000	\$72,000
55-5500-3225	Interfund Transfer	\$0	\$0	\$0	\$0
55-5500-3310	Building Permits and Fees	\$53,693	\$70,000	\$60,000	\$60,000
55-5500-3315	Partnership Contributions	\$1,500,000	\$4,780,000	\$4,780,000	\$0
55-5500-3550	State / Federal Grants	\$0	\$1,500,000	\$1,500,000	\$0
TOTAL REVENUES		\$4,136,186	\$16,429,520	\$16,525,830	\$3,060,000
EXPENDITURES					
55-5500-4001	Salaries & Benefits	\$54,182.96	\$89,418	\$21,642	\$107,724
55-5500-4002	Overtime	\$0.00	\$0	\$290	\$1,537
55-5500-4010	Benefits	\$4,118.54	\$10,704	\$3,558	\$9,934
55-5500-4050	Retirement Benefits	\$1,424.77	\$3,577	\$461	\$2,443
SUBTOTAL SALARIES AND BENEFITS		\$59,726.27	\$103,699	\$25,951	\$121,638
55-5500-4210	Professional Dues and Subscriptions	\$0	\$0	\$0	\$2,600
55-5500-4250	Professional Services	\$0	\$0	\$50,000	\$130,000
55-5500-4267	Frisco Housing - Locals	\$0	\$25,000	\$0	\$0
55-5500-4262	Capital Projects	\$1,611,086	\$200,000	\$0	\$0
55-5500-4266	Housing Helps	\$1,956,838	\$1,500,000	\$4,000,000	\$1,500,000
55-5500-4268	Granite Park Housing Project	\$122,047	\$12,795,000	\$12,795,000	\$0
55-5500-4271	602 Galena Housing Project	\$2,497,576	\$600,000	\$30,000	\$15,000
55-5500-4270	Rental Expenses	\$23,130	\$27,750	\$24,260	\$27,750
55-5500-4333	Debt Service Principal	\$0	\$0	\$120,000	\$205,000
55-5500-4334	Debt Service Interest	\$0	\$0	\$189,618	\$311,500
55-5500-4335	Debt Issuance Cost	\$0	\$115,000	\$182,458	\$0
55-5500-4350	Loan Programs	\$0	\$0	\$0	\$250,000
55-5500-4365	Administration Expense	\$93,117	\$110,000	\$110,000	\$110,000
55-5500-4567	Facility Capital Repair	\$0	\$7,500	\$7,500	\$10,000
55-5500-5902	Interfund Transfers - Insurance Reserve	\$0	\$13,421	\$13,421	\$14,089
SUBTOTAL OPERATING EXPENSES		\$6,303,793	\$15,393,671	\$17,522,257	\$2,575,939
TOTAL EXPENDITURES		\$6,363,519	\$15,497,370	\$17,548,208	\$2,697,577

Housing Fund Capital Equipment Five Year Timeline

2024		2025		2026	
Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost
Contractual Obligations:					
Lease Purchases					
Principal	205,000	Principal	215,000	Principal	225,000
Interest	311,500	Interest	301,250	Interest	290,500
Total Debt	<u>516,500</u>	Total Debt	<u>516,250</u>	Total Debt	<u>515,500</u>
Repair and Maintenance					
Ten Mile Basin Units	10,000	Ten Mile Basin Units	10,300	Ten Mile Basin Units	10,600
		Granite Park	10,000	Granite Park	10,300
		1st & Main	25,000	Other	12,700
		Other	12,342		
Total Repair and Maintenance	<u>10,000</u>	Total Repair and Maintenance	<u>57,642</u>	Total Repair and Maintenance	<u>33,600</u>
Housing Programs					
Housing Helps (10)	1,500,000	Housing Helps (10)	1,545,000	Housing Helps (10)	1,591,400
Housing Needs Study	100,000				
Subdividing Mary Ruth	30,000				
Total Housing Programs	<u>1,630,000</u>	Total Housing Programs	<u>1,545,000</u>	Total Housing Programs	<u>1,591,400</u>
Housing Projects					
		220 Galena Sale	(420,000)	Property A Design	500,000
		Mary Ruth (10 Mile Basin Units) Sale	(2,400,000)	Mountainside Condo Sale	(400,000)
		Pitkin Alley Design	500,000		
		Property A Land Purchase	3,000,000		
		Property B Land Purchase	2,000,000		
Total Housing Capital Projects	<u>-</u>	Total Housing Capital Projects	<u>2,680,000</u>	Total Housing Capital Projects	<u>100,000</u>
Total	1,845,000	Total	4,497,642	Total	1,950,000

Beginning Balance	\$4,794,166	Beginning Balance	\$5,156,589	Beginning Balance	\$3,182,687
Revenues-3% Increase	2,988,000	Revenues-3% Increase	3,077,600	Revenues-3% Increase	3,169,900
Rental Income-1% increase	72,000	Rental Income-1% increase	304,700	Rental Income-1% increase	307,700
Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0
Administrative-3% Increase	541,077	Administrative-3% Increase	557,309	Administrative-3% Increase	574,029
Debt Service	516,500	Debt Service	516,250	Debt Service	515,500
Repair and Maintenance	10,000	Repair and Maintenance	57,642	Repair and Maintenance	33,600
Housing Programs	1,630,000	Housing Programs	1,545,000	Housing Programs	1,591,400
Capital Projects	0	Capital Projects	2,680,000	Capital Projects	100,000
Ending Fund Balance	<u>\$5,156,589</u>	Ending Fund Balance	<u>\$3,182,687</u>	Ending Fund Balance	<u>\$3,845,759</u>

Housing Fund Capital Equipment Five Year Timeline

2027		2028	
Expense	Est. Cost	Expense	Est. Cost
Contractual Obligations:		Contractual Obligations:	
Lease Purchases		Lease Purchases	
Principal	235,000	Principal	250,000
Interest	279,250	Interest	267,500
Total Debt	<u>514,250</u>	Total Debt	<u>517,500</u>
Repair and Maintenance		Repair and Maintenance	
Ten Mile Basin Units	10,900	Ten Mile Basin Units	11,200
Granite Park	10,600	Granite Park	10,900
Other	-	Other	-
Total Repair and Maintenance	<u>21,500</u>	Total Repair and Maintenance	<u>22,100</u>
Housing Programs		Housing Programs	
Housing Helps (10)	1,639,100	Housing Helps (10)	1,688,300
Total Housing Programs	<u>1,639,100</u>	Total Housing Programs	<u>1,688,300</u>
Housing Capital Projects		Housing Capital Projects	
Pitkin Alley Construction/Sale (Net)	3,000,000	Property A Construction (Net)	2,000,000
			-
			-
Total Housing Capital Projects	<u>3,000,000</u>	Total Housing Capital Projects	<u>2,000,000</u>
Total	<u>4,895,600</u>	Total	<u>3,960,400</u>

Beginning Balance	\$3,845,759	Beginning Balance	\$1,655,459
Revenues-3% Increase	3,265,000	Revenues-3% Increase	3,363,000
Rental Income-1% increase	310,800	Rental Income-1% increase	313,900
Intergovernmental Revenue	0	Intergovernmental Revenue	0
Administrative-3% Increase	591,249	Administrative-3% Increase	608,987
Debt Service	514,250	Debt Service	517,500
Repair and Maintenance	21,500	Repair and Maintenance	22,100
Housing Programs	1,639,100	Housing Programs	1,688,300
Capital Projects	3,000,000	Capital Projects	2,000,000
Ending Fund Balance	<u>\$1,655,459</u>	Ending Fund Balance	<u>\$495,472</u>

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Insurance Reserve Fund

This special revenue fund is a reserve fund in the event the Town experiences unforeseen increases in health benefit costs.

INSURANCE RESERVE FUND REVENUE/EXPENDITURE SUMMARY

The Insurance Reserve Fund was established by resolution in 2005 to establish an insurance reserve fund equivalent to six months' worth of insurance expenditures to cover substantial insurance claims and unforeseen increases in the cost of providing insurance. This transfer from the General Fund was completed in 2007. Beginning in 2022, all health insurance related premiums and claims were charged to this fund, with departmental contributions based upon the number of eligible employees. There is no required reserve for this fund.

	2022	2023	2023	2024
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Employee Paid Premiums	\$0	\$120,466	\$142,091	\$143,371
Refunds of Expenditures	0	0	20,000	0
Investment Income	1,344	250	42,000	35,000
Total Revenues	1,344	120,716	204,091	178,371
<u>Expenditures</u>				
Premiums	0	418,344	314,275	377,000
Claims	0	1,125,044	1,206,025	1,093,540
Total Expenditures	0	1,543,388	1,520,300	1,470,540
<u>Other Sources (Uses)</u>				
Transfers In - General Fund	0	1,687,338	1,687,338	1,071,317
Transfers In - Water Fund	0	74,489	74,489	51,658
Transfers In - Housing Fund	0	13,421	13,421	14,089
Transfers In - Lodging Tax Fund	0	40,264	40,264	35,221
Transfers In - Marina Fund	0	82,542	82,542	72,204
Net Change in Fund Balance	1,344	475,382	581,845	-47,680
Unassigned Fund Balance - January 1	212,201	212,451	213,545	795,390
Unassigned Fund Balance - December 31	\$213,545	\$687,833	\$795,390	\$747,710

INSURANCE RESERVE FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<u>REVENUES:</u>					
60-6000-3101	Interest on Investments - IRF Portion of Allocation	\$1,344	\$250	\$42,000	\$35,000
60-6000-3102	Employee Paid Premiums	\$0	\$120,466	\$142,091	\$143,371
60-6000-3103	Refunds of Expenditures (Stop Loss Reimb)	\$0	\$0	\$20,000	\$0
60-6000-3225	Interfund Transfers - General Fund	\$0	\$1,687,338	\$1,687,338	\$1,071,317
60-6000-3227	Interfund Transfers - Lodging Tax Fund	\$0	\$40,264	\$40,264	\$35,221
60-6000-3228	Interfund Transfers - Water Fund	\$0	\$74,489	\$74,489	\$51,658
60-6000-3229	Interfund Transfers - Marina Fund	\$0	\$82,542	\$82,542	\$72,204
60-6000-3230	Interfund Transfers - Housing Fund	\$0	\$13,421	\$13,421	\$14,089
TOTAL REVENUES		\$1,344	\$2,018,770	\$2,102,145	\$1,422,860
<u>EXPENDITURES:</u>					
60-6000-4010	Medical / Dental / Vision Fixed Costs	\$0	\$418,344	\$314,275	\$377,000
60-6000-4011	Medical / Dental Claims	\$0	\$1,125,044	\$1,206,025	\$1,093,540
TOTAL EXPENDITURES		\$0	\$1,543,388	\$1,520,300	\$1,470,540

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Nicotine Tax Fund

This special revenue fund accounts for collections of taxes on nicotine products and disbursements for health and welfare programs and education.

NICOTINE TAX FUND REVENUE/EXPENDITURE SUMMARY

The Nicotine Tax Fund was established October 13, 2020, for the purpose of collecting revenues from the sale of cigarettes, tobacco products and nicotine products to be used solely for the protection and improvement of public health and welfare. County-wide Measure 1A authorized a special county-wide sales tax of four dollars per pack of twenty cigarettes sold (or twenty cents per cigarette) and a forty percent special sales tax rate on all other tobacco and nicotine products sold, including e-cigarettes and vaping devices, commencing January 1 2020. There is no required reserve for this fund.

	2022	2023	2023	2024
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Special Taxes	\$644,391	\$650,000	\$680,000	\$730,000
Investment Income	\$5,463	\$550	\$18,000	\$6,000
Tobacco License Fees	\$6,600	\$6,600	\$7,200	\$7,200
Total Revenues	\$656,454	\$657,150	\$705,200	\$743,200
<u>Expenditures</u>				
Administrative fees	\$0	\$15,000	\$15,000	\$15,000
Health and welfare contributions	\$455,506	\$676,995	\$711,409	\$515,976
Childcare Tuition Assistance	\$0	\$100,000	\$100,000	\$245,200
Detox	\$18,500	\$18,500	\$18,500	\$20,000
Total Expenditures	\$474,006	\$810,495	\$844,909	\$796,176
Net Change in Fund Balance	\$182,448	-\$153,345	-\$139,709	-\$52,976
Unassigned Fund Balance - January 1	\$648,261	\$665,723	\$830,709	\$691,000
Unassigned Fund Balance - December 31	\$830,709	\$512,378	\$691,000	\$638,024

NICOTINE TAX FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
65-6500-3011	Special taxes on nicotine products	\$644,391	\$650,000	\$680,000	\$730,000
65-6500-3101	Interest on Investments	\$5,463	\$550	\$18,000	\$6,000
65-6500-3709	Tobacco retailer license fees	\$6,600	\$6,600	\$7,200	\$7,200
TOTAL REVENUES		\$656,454	\$657,150	\$705,200	\$743,200
EXPENDITURES:					
65-6500-4365	Administrative fees	\$0	\$15,000	\$15,000	\$15,000
65-6500-4601	Childcare Tuition Assistance	\$0	\$100,000	\$100,000	\$245,200
65-6500-4620	County-wide Grants (Health and Welfare)	\$0	\$180,000	\$180,000	\$0
65-6500-4621	Community Non-Profit Contributions (Part II)	\$243,712	\$204,956	\$239,370	\$194,708
65-6500-4622	Nicotine Workgroup Operations (Part I)	\$211,794	\$292,039	\$292,039	\$321,268
65-6500-4623	Detox	\$18,500	\$18,500	\$18,500	\$20,000
TOTAL EXPENDITURES		\$474,006	\$810,495	\$844,909	\$796,176

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Lodging Tax Fund

This special revenue fund accounts for a tax specifically imposed upon lodging establishments. The Town Council of Frisco restricts expenditures from this fund to certain activities.

LODGING TAX FUND REVENUE/EXPENDITURE SUMMARY

The Lodging Tax Fund was established in 2004 to account for a new, voter-approved 2.35% tax imposed upon lodging establishments. Expenditures are restricted to economic development, special events, advertising and marketing, recreation amenities, multi-purpose facilities and open space and similar uses. The decision as to the proportion of revenue to be allocated to any of these uses is determined by Council. Currently, the Information Center receives 45% of these revenues, 20% is allocated to marketing and economic development, 20% is to be used for recreation and the remaining 15% is allocated for operation and maintenance of recreation/tourism based Town facilities. In 2009, the Town assumed responsibility for the operations of the Information Center. There is no required reserve for this fund.

	2022	2023	2023	2024
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Lodging Tax	\$809,962	\$800,000	\$900,000	\$918,000
Investment Income	7,402	1,000	31,000	10,000
Partner Contributions	30,000	30,000	30,000	30,000
Information Center Revenues	1,193	3,150	7,350	1,850
Total Revenues	848,557	834,150	968,350	959,850
<u>Expenditures</u>				
Information Center	261,827	334,556	316,117	324,656
Operations and Maintenance	118,657	162,000	142,000	155,000
Recreation	133,272	93,000	99,500	368,770
Special Events/Marketing	95,562	110,000	185,000	247,000
Total Expenditures	609,318	699,556	742,617	1,095,426
<u>Other Sources (Uses)</u>				
Transfers Out	0	-855,264	-40,264	-1,035,221
Net Change in Fund Balance	239,239	-720,670	185,469	-1,170,797
Unavailable Fund Balance	5,360	10,181	3,860	3,260
Unassigned Fund Balance - January 1	1,008,459	1,232,349	1,247,698	1,434,667
Unassigned Fund Balance - December 31	\$1,247,698	\$511,679	\$1,434,667	\$264,470

LODGING TAX FUND - INFO CENTER

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
80-8000-3004	Lodging Tax	\$364,483	\$360,000	\$405,000	\$413,100
80-8000-3101	Interest on Investments	\$7,402	\$1,000	\$31,000	\$10,000
80-8000-3222	Miscellaneous Revenue	-\$1	\$0	\$0	\$0
80-8000-3250	Tax Exempt Merchandise Sales	\$235	\$100	\$100	\$100
80-8000-3405	Retail Sales	\$657	\$3,000	\$2,000	\$1,500
80-8000-3412	Partner Contributions	\$30,000	\$30,000	\$30,000	\$30,000
80-8000-3725	Donations	\$302	\$50	\$5,250	\$250
	TOTAL REVENUES	\$403,078	\$394,150	\$473,350	\$454,950
EXPENDITURES:					
80-8000-4001	Info Center Salaries	\$184,435	\$197,809	\$184,024	\$195,065
80-8000-4002	Overtime	\$265	\$275	\$275	\$301
80-8000-4005	Part-time Salaries	\$11,347	\$18,304	\$19,219	\$20,372
80-8000-4010	Benefits	\$16,816	\$30,965	\$25,838	\$27,015
80-8000-4050	Retirement Benefits	\$48	\$7,803	\$7,361	\$7,803
	SUBTOTAL SALARIES AND BENEFITS	\$212,910	\$255,156	\$236,717	\$250,556
80-8000-4202	Postage - Department Share	\$335	\$3,000	\$3,000	\$2,000
80-8000-4203	Telephone	\$9,558	\$11,500	\$11,500	\$11,500
80-8000-4227	Reg. Fees, Lodging, Travel and Meals	\$4,068	\$5,000	\$5,000	\$6,500
80-8000-4233	Supplies	\$7,106	\$12,000	\$12,000	\$14,000
80-8000-4268	Promo Materials	\$430	\$500	\$500	\$600
80-8000-4401	Utilities	\$4,488	\$7,000	\$7,000	\$7,700
80-8000-4418	Merchandise	\$300	\$600	\$600	\$1,000
80-8000-4477	Cleaning	\$17,202	\$34,000	\$34,000	\$25,000
80-8000-4703	Info Center Furniture	\$464	\$0	\$0	\$500
80-8000-4704	Technical Purchases	\$4,965	\$5,800	\$5,800	\$5,300
80-8000-5901	Interfund Transfers - Capital Fund	\$0	\$780,000	\$0	\$1,000,000
80-8000-5902	Interfund Transfers - Ins. Reserve	\$0	\$40,264	\$40,264	\$35,221
	SUBTOTAL OPERATING EXPENSES	\$48,917	\$899,664	\$119,664	\$1,109,321
	TOTAL EXPENSES	\$261,827	\$1,154,820	\$356,381	\$1,359,877
	Fund Balance - January 1	\$662,189	\$772,946	\$803,440	\$920,409
	Fund Balance - December 31	\$803,440	\$12,276	\$920,409	\$15,482

LODGING TAX FUND - RECREATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<u>REVENUES:</u>					
80-8000-3004	Lodging Tax	\$161,992	\$160,000	\$180,000	\$183,600
TOTAL REVENUES		\$161,992	\$160,000	\$180,000	\$183,600
<u>EXPENDITURES:</u>					
80-8000-4104	Special Projects	\$0	\$0	\$0	\$7,500
80-8000-4583	Skate Park	\$99	\$3,000	\$3,000	\$5,000
80-8000-4584	Meadow Creek Park Ice Skate Upgrades	\$2,959	\$1,500	\$1,500	\$1,500
80-8000-4588	Special Events	\$130,214	\$88,500	\$95,000	\$105,770
80-8000-4882	Kick Off Concert	\$0	\$0	\$0	\$70,000
80-8000-4591	Tubing Hill / Terrain Park Maintenance	\$0	\$0	\$0	\$179,000
TOTAL EXPENDITURES		\$133,272	\$93,000	\$99,500	\$368,770
Fund Balance - January 1		\$234,615	\$312,234	\$263,335	\$343,835
Fund Balance - December 31		\$263,335	\$379,234	\$343,835	\$158,665

LODGING TAX FUND - OPERATIONS AND MAINTENANCE

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
80-8000-3004	Lodging Tax	\$121,494	\$120,000	\$135,000	\$137,700
	TOTAL REVENUES	\$121,494	\$120,000	\$135,000	\$137,700
EXPENDITURES:					
80-8000-4585	Grounds O&M, Equipment Rental, Playground Repair	\$94,094	\$82,000	\$82,000	\$85,000
80-8000-4586	FAP Operations and Maintenance	\$0	\$15,000	\$30,000	\$40,000
80-8000-4592	Town-wide Forestry Management	\$14,275	\$15,000	\$15,000	\$15,000
80-8000-4593	Weed Control	\$10,289	\$15,000	\$15,000	\$15,000
80-8000-5901	Interfund Transfers	\$0	\$35,000	\$0	\$0
	TOTAL EXPENDITURES	\$118,657	\$162,000	\$142,000	\$155,000
	Fund Balance - January 1	\$25,331	\$42,046	\$28,168	\$21,168
	Fund Balance - December 31	\$28,168	\$46	\$21,168	\$3,868

LODGING TAX FUND - SPECIAL EVENTS/MARKETING

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
80-8000-3004	Lodging Tax	\$161,992	\$160,000	\$180,000	\$183,600
	TOTAL REVENUES	\$161,992	\$160,000	\$180,000	\$183,600
EXPENDITURES:					
80-8000-4266	Marketing	\$42,162	\$60,000	\$60,000	\$60,000
80-8000-4576	Art & Culture Programming	\$0	\$0	\$40,000	\$75,000
80-8000-4579	Internet Improvements	\$23,195	\$50,000	\$50,000	\$50,000
80-8000-4589	Main Street Flowers	\$30,205	\$35,000	\$35,000	\$37,000
80-8000-5096	Art & Culture Capital	\$0	\$0	\$0	\$25,000
	TOTAL EXPENDITURES	\$95,562	\$145,000	\$185,000	\$247,000
	Fund Balance - January 1	\$91,685	\$115,304	\$158,115	\$153,115
	Fund Balance - December 31	\$158,115	\$130,304	\$153,115	\$89,715

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Lodging Tax Fund Capital Equipment Five Year Timeline

2024		2025		2026	
Project	Est. Cost	Project	Est. Cost	Project	Est. Cost
Information Center					
Technical Purchases (4704)	\$5,300	Technical Purchases (4704)	\$5,500	Technical Purchases (4704)	\$5,700
O&M					
PRA Landscape	10,000	PRA Landscape	10,200	PRA Landscape	10,400
Bike Park Maintenance	30,000	Bike Park Maintenance	30,900	Bike Park Maintenance	31,800
Total O&M (4586)	\$40,000	Total O&M (4586)	\$41,100	Total O&M (4586)	\$42,200
Grounds O&M, playground repair, equipment rental (4585)	85,000	Grounds O&M, playground repair, equipment rental (4585)	87,000	Grounds O&M, playground repair, equipment rental (4585)	90,000
Town-wide Forestry Management (4592)	15,000	Town-wide Forestry Management (4592)	18,000	Town-wide Forestry Management (4592)	18,000
Weed Control (4593)	15,000	Weed Control (4593)	15,300	Weed Control (4593)	15,600
Total O&M	\$155,000	Total O&M	\$161,400	Total O&M	\$165,800
Recreation					
Disc Golf Course	3,000	Disc Golf Course	3,060	Disc Golf Course	3,120
Gold Rush	5,788	Gold Rush	5,900	Gold Rush	6,020
Bacon Burner	9,261	Bacon Burner	9,450	Bacon Burner	9,640
Run the Rockies series	26,625	Run the Rockies series	27,160	Run the Rockies series	27,700
New Events	4,631	New Events	4,720	New Events	4,810
Frisco Triathlon	8,103	Frisco Triathlon	8,270	Frisco Triathlon	8,440
Turkey Day 5K	17,364	Turkey Day 5K	17,710	Turkey Day 5K	18,060
Girls on the Run	579	Girls on the Run	590	Girls on the Run	600
Mountain Goat Kids	5,788	Mountain Goat Kids	5,900	Mountain Goat Kids	6,020
Brewski	4,631	Brewski	4,720	Brewski	4,810
Bike Event	20,000	Bike Event	20,400	Bike Event	20,810
Total Special Events (4588)	\$105,770	Total Recreation (4588)	\$87,460	Total Recreation (4588)	\$89,220
Skate Park (4583)	5,000	Skate Park (4583)	5,150	Skate Park (4583)	5,300
Meadow Creek Park Ice Skate Upgrades (4584)	1,500	Meadow Creek Park Ice Skate Upgrades (4584)	7,730	Meadow Creek Park Ice Skate Upgrades (4584)	0
Ceremony Site Replacement Deck (4104)	7,500				
PRA - Magic Carpet Belt Replacement (4591)	109,000				
Terrain Park Tow Rope (4591)	70,000				
Total Recreation	\$228,770	Total Recreation	\$100,360	Total Recreation	\$94,520
Marketing					
Main Street Flowers (4589)	\$37,000	Main Street Flowers (4589)	\$37,700	Main Street Flowers (4589)	\$38,500
Art & Culture Capital (5096)	25,000	Art & Culture Capital (5096)	25,750	Art & Culture Capital (5096)	26,523
Total Marketing	\$62,000	Total Marketing	\$63,450	Total Marketing	\$65,023
Total	\$426,070	Total	\$304,960	Total	\$304,520

Beginning Fund Balance	\$1,434,667	Beginning Fund Balance	\$263,870	Beginning Fund Balance	\$330,681
Revenues - All Divisions	959,850	Revenues - All Divisions	988,646	Revenues - All Divisions	1,018,305
Expenditures-Info Ctr	1,359,877	Expenditures-Info Ctr	367,075	Expenditures-Info Ctr	374,416
Expenditures - O&M	155,000	Expenditures - O&M	202,500	Expenditures - O&M	208,000
Expenditures - Rec	368,770	Expenditures - Rec	100,360	Expenditures - Rec	94,520
Expenditures - Mktg	247,000	Expenditures - Mktg	251,900	Expenditures - Mktg	256,900
Ending Fund Balance	<u>\$263,870</u>	Ending Fund Balance	<u>\$330,681</u>	Ending Fund Balance	<u>\$415,150</u>

Lodging Tax Fund Capital Equipment Five Year Timeline

	2027		2028
Project		Est. Cost	Project
Information Center			Information Center
Technical Purchases (4704)		\$5,900	Technical Purchases (4704)
			\$6,100
O&M			O&M
PRA Landscape		10,600	PRA Landscape
Bike Park Maintenance		32,800	Bike Park Maintenance
Turf Restoration			33,500
Total O&M (4586)		\$43,400	Total O&M (4586)
Grounds O&M, playground repair, equipment rental (4585)		92,000	Grounds O&M, playground repair, equipment rental (4585)
Town-wide Forestry Management (4592)		20,000	Town-wide Forestry Management (4592)
Weed Control (4593)		15,900	Weed Control (4593)
Total O&M		\$171,300	Total O&M
			\$178,500
Recreation			Recreation
Disc Golf Course		3,180	Disc Golf Course
Gold Rush		6,140	Gold Rush
Bacon Burner		9,830	Bacon Burner
Run the Rockies series		28,250	Run the Rockies series
New Events		4,910	New Events
Frisco Triathlon		8,610	Frisco Triathlon
Turkey Day 5K		18,420	Turkey Day 5K
Girls on the Run		610	Girls on the Run
Mountain Goat Kids		6,140	Mountain Goat Kids
Brewski		4,910	Brewski
Bike Event		21,230	Bike Event
Total Recreation (4588)		\$91,000	Total Recreation (4588)
Skate Park (4583)		5,460	Skate Park (4583)
Meadow Creek Park Ice Skate Upgrades (4584)		0	Meadow Creek Park Ice Skate Upgrades (4584)
			5,620
			0
Total Recreation		\$96,460	Total Recreation
			\$98,440
Marketing			Marketing
Main Street Flowers (4589)		\$39,300	Main Street Flowers (4589)
Art & Culture Capital (5096)		27,318	Art & Culture Capital (5096)
Total Marketing		\$66,618	Total Marketing
			\$68,238
Total		\$307,060	Total
			\$317,040
Beginning Fund Balance		\$415,150	Beginning Fund Balance
Revenues - All Divisions		1,048,854	Revenues - All Divisions
Expenditures-Info Ctr		381,904	Expenditures-Info Ctr
Expenditures - O&M		214,700	Expenditures - O&M
Expenditures - Rec		96,460	Expenditures - Rec
Expenditures - Mktg		262,000	Expenditures - Mktg
Ending Fund Balance		\$508,939	Ending Fund Balance
			\$508,939
			1,080,320
			389,542
			222,800
			98,440
			267,200
			\$611,277

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Marina Fund

This Enterprise fund is used to account for revenues and expenditures associated with operations of the Town's marina.

MARINA FUND REVENUE/EXPENDITURE SUMMARY

In 1994, the Town entered into a lease agreement with the City and County of Denver whereby the Town was granted the exclusive right to occupy and use certain real property and water surface at the Dillon Reservoir. The Marina Fund was established as an enterprise fund to account for the operations and maintenance of the marina. The major source of revenue for this fund comes from rentals of boats, slips and moorings. There is a four month reserve required by Town Council for this fund, pursuant to financial policies.

<u>Revenues</u>	2022 Actual	2023 Budget	2023 Projected	2024 Budget
User Charges	\$1,864,327	\$2,401,300	\$2,230,876	\$2,362,600
Intergovernmental Grants	0	30,000	30,000	30,000
Total Revenues	1,864,327	2,431,300	2,260,876	2,392,600
<u>Expenditures</u>				
Salaries and Benefits	848,811	986,467	930,122	958,619
Administrative Fees	20,000	20,000	20,000	20,000
Professional Fees	88,508	70,000	45,000	65,000
Supplies	133,611	79,041	80,900	98,000
Utilities	31,650	30,000	32,000	35,000
Repair and Maintenance	122,153	65,000	65,598	73,000
General Expenses	297,985	338,100	271,359	328,100
Capital Outlay	1,001,109	903,450	710,074	400,000
Total Expenditures	2,543,827	2,492,058	2,155,053	1,977,719
<u>Other Sources (Uses)</u>				
Reimbursements from Denver Water (ZM)	40,000	45,000	45,000	45,000
Investment Income	6,902	2,500	0	0
Sale of Assets	3,318	63,500	3,500	85,500
Bond Interest Repayment	-266,239	-264,750	-264,750	-260,500
Principal Repayment	-80,000	-85,000	-85,000	-90,000
Agent Fees	-400	-400	-400	-400
Transfers In	466,257	0	0	0
Transfers Out	0	-82,542	-82,542	-72,204
<u>Reconciliation to GAAP Basis</u>				
Capitalized assets	1,001,109			
Depreciation	-482,666			
Principal Repayment	80,000			
Net Change in Fund Balance	88,781	-382,450	-278,369	122,277
Unavailable Fund Balance (Net Investment in Capital Assets)	5,121,517	4,384,517	5,121,517	5,121,517
Unassigned Fund Balance - January 1	836,654	-508,628	188,435	-89,934
Unassigned Fund Balance - December 31	\$188,435	-\$891,078	-\$89,934	\$32,343
Total Fund Balance	\$5,309,952	\$414,771	\$5,031,583	\$5,153,860
Council Set Reserve				\$741,844

MARINA FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:					
90-9000-3101	Interest on Investments	\$6,902	\$2,500	\$0	\$0
90-9000-3222	Miscellaneous Revenue	\$1,770	\$0	\$0	\$0
90-9000-3226	Interfund Transfers - CF	\$466,257	\$0	\$0	\$0
90-9000-3430	Marina Parking Permits	\$55,978	\$20,000	\$50,000	\$50,000
90-9000-3440	Marina Paid Parking	\$41,105	\$100,000	\$60,000	\$60,000
90-9000-3450	Slip Rental	\$252,105	\$250,000	\$252,105	\$280,000
90-9000-3455	Mooring Rental	\$50,293	\$50,000	\$52,000	\$55,000
90-9000-3457	Season Kayak Rack Rental	\$115,923	\$110,000	\$100,916	\$110,000
90-9000-3460	Boat Rentals	\$811,359	\$1,250,000	\$800,000	\$900,000
90-9000-3461	Food/Beverage/Ice	\$0	\$0	\$10,000	\$10,000
90-9000-3463	Paddle Sport Rentals	\$81,414	\$100,000	\$400,000	\$400,000
90-9000-3465	Retail Sales	\$58,211	\$60,000	\$60,000	\$67,000
90-9000-3466	Fishing Licenses	\$94	\$500	\$500	\$500
90-9000-3470	Fees for Services	\$104,418	\$95,000	\$110,000	\$110,000
90-9000-3474	Stand Up Paddle Concessionaire	\$7,200	\$7,200	\$7,200	\$7,200
90-9000-3475	Retail Fuel Sales	\$66,474	\$85,000	\$65,000	\$65,000
90-9000-3476	Concessionaire Revenue - Rowing	\$2,500	\$2,500	\$2,500	\$2,500
90-9000-3477	Concessionaire Revenue - Water Taxi	\$537	\$500	\$500	\$500
90-9000-3479	Concessionaire Revenue - Food and Beverage	\$55,472	\$50,000	\$50,000	\$55,000
90-9000-3480	Winter Storage	\$63,468	\$105,000	\$80,000	\$80,000
90-9000-3482	Sale of Used Boats	\$3,318	\$60,000	\$3,000	\$85,000
90-9000-3483	Sale of Paddleboards	\$0	\$3,500	\$500	\$500
90-9000-3485	Parts Retail Sales	\$32,385	\$30,000	\$30,000	\$34,000
90-9000-3486	Dry Storage	\$30,045	\$35,000	\$40,000	\$35,000
90-9000-3487	Trailer Storage	\$32,976	\$50,000	\$50,000	\$35,000
90-9000-3488	Fishing Pole Rentals	\$0	\$0	\$3,255	\$0
90-9000-3491	Rental Fees for Marina Park	\$0	\$0	\$2,000	\$1,000
90-9000-3492	Concessionaire Revenue - Bike	\$600	\$600	\$400	\$400
90-9000-3495	Zebra Mussel Reimbursement Income	\$40,000	\$45,000	\$45,000	\$45,000
90-9000-3500	Gift Card revenue	\$0	\$0	\$4,500	\$4,500
90-9000-3550	Grant Revenue	\$0	\$30,000	\$30,000	\$30,000
TOTAL REVENUES		\$2,380,805	\$2,542,300	\$2,309,376	\$2,523,100

MARINA FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
EXPENDITURES:					
90-9000-4001	Marina Salaries	\$385,606	\$533,935	\$406,181	\$427,000
90-9000-4002	Overtime	\$6,072	\$3,000	\$7,000	\$7,000
90-9000-4005	Seasonal Wages	\$388,718	\$378,114	\$410,000	\$410,000
90-9000-4010	Benefits	\$63,186	\$91,114	\$97,941	\$89,919
90-9000-4050	Retirement Benefits	\$5,229	\$22,472	\$9,000	\$24,700
SUBTOTAL SALARIES AND BENEFITS		\$848,811	\$1,028,635	\$930,122	\$958,619
90-9000-4200	Office Supplies	\$778	\$2,000	\$900	\$1,000
90-9000-4201	Supplies	\$87,238	\$15,041	\$33,000	\$50,000
90-9000-4202	Postage - Department share	\$27	\$100	\$50	\$100
90-9000-4203	Telephone	\$30,360	\$30,000	\$31,000	\$32,000
90-9000-4205	Equipment Repairs & Maintenance	\$12,544	\$8,000	\$12,000	\$15,000
90-9000-4206	Vehicle Repairs & Maintenance	\$366	\$2,000	\$2,000	\$2,000
90-9000-4207	Building Repair & Maintenance	\$26,890	\$10,000	\$10,000	\$10,000
90-9000-4208	Rental Fleet Repairs & Maintenance	\$12,608	\$15,000	\$31,598	\$16,000
90-9000-4210	Professional Dues & Subscriptions	\$3,806	\$3,000	\$4,000	\$4,000
90-9000-4221	Printing	\$3,835	\$2,000	\$4,016	\$2,000
90-9000-4225	Food and Beverage	\$0	\$12,000	\$2,000	\$2,000
90-9000-4227	Reg. Fees, Lodging, Travel, and Meals	\$7,102	\$5,000	\$5,000	\$10,000
90-9000-4244	Bank Service Charges	\$21,291	\$50,000	\$22,000	\$35,000
90-9000-4250	Professional Services	\$68,647	\$70,000	\$45,000	\$65,000
90-9000-4259	Gasoline and Oil (Retail)	\$62,161	\$55,000	\$40,000	\$45,000
90-9000-4260	Gasoline and Oil (Maintenance)	\$1,854	\$8,000	\$5,000	\$5,000
90-9000-4265	Advertising	\$36,883	\$25,000	\$25,655	\$38,000
90-9000-4270	Uniforms	\$2,793	\$6,000	\$10,303	\$11,000
90-9000-4325	Agent Fees	\$400	\$400	\$400	\$400
90-9000-4333	Debt Service - Interest	\$266,239	\$264,750	\$264,750	\$260,500
90-9000-4334	Debt Service - Principal	\$0	\$85,000	\$85,000	\$90,000
90-9000-4365	Administration Fees	\$20,000	\$20,000	\$20,000	\$20,000
90-9000-4401	Utilities	\$31,650	\$30,000	\$32,000	\$35,000
90-9000-4444	Capital Improvements	\$8,174	\$530,000	\$510,074	\$0
90-9000-4460	Capital Equipment	\$0	\$373,450	\$200,000	\$400,000
90-9000-4477	Cleaning/Janitorial	\$32,525	\$55,000	\$34,000	\$36,000
90-9000-4501	Gift Card Expense	\$0	\$0	\$3,000	\$3,000
90-9000-4555	DRREC	\$65,956	\$80,000	\$70,000	\$80,000
90-9000-4704	Technical Purchases	\$19,861	\$10,000	\$13,335	\$15,000
90-9000-4790	Depreciation	\$482,666	\$0	\$0	\$0
90-9000-4890	Special Events	\$5,968	\$3,500	\$4,000	\$7,000
90-9000-4891	Retail Sales Inventory	\$45,568	\$35,000	\$35,000	\$35,000
90-9000-4892	Retail Service Parts	\$15,276	\$15,000	\$10,000	\$10,000
90-9000-4893	Retail Rental Vessels	\$0	\$5,000	\$0	\$0
90-9000-4894	Signage/Wayfinding	\$0	\$0	\$0	\$5,000
90-9000-4895	Dock Maintenance	\$69,745	\$30,000	\$10,000	\$30,000
90-9000-4900	Fishing Pole Expense	\$0	\$500	\$0	\$0
90-9000-5902	Interfund Transfers - Ins. Reserve	\$0	\$82,542	\$82,542	\$72,204
SUBTOTAL OPERATING EXPENSES		\$1,443,213	\$1,938,283	\$1,657,623	\$1,442,204
TOTAL EXPENDITURES		\$2,292,024	\$2,966,918	\$2,587,745	\$2,400,823

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Marina Fund Capital Equipment Five Year Timeline

2024		2025		2026	
Project	Est. Cost	Project	Est. Cost	Project	Est. Cost
Master Plan Implementation:		Master Plan Implementation:		Master Plan Implementation:	
				New Dock System for Paddle Sports	300,000
Total Capital Projects	\$0	Total Capital Projects	\$0	Total Capital Projects	\$300,000
Replace Pontoon Fleet (5 boats)	185,000	Replace Fishing Boats & Motors (2)	\$70,000	Replace Paddle Sport Fleet	16,500
Replace UTV	35,000	Replace 2015 Ram 2500	48,000	Replace Pontoon Boats (6 boats)	250,000
Rescue Boat	\$180,000	Tractor Replacement	55,000		
		Replace Paddle Sport Fleet	16,000		
		Purchase additional UTV	35,000		
Total Capital Equipment	\$400,000	Total Capital Equipment	\$224,000	Total Capital Equipment	\$266,500
		Replace Lund House Deck	125,000		
		Replace Lund House Roof	15,000		
		Replace Service Building Roof	5,000		
		New Doors for Service Tent	30,000		
		New Panels for Service Tent	40,000		
Total Repair and Maintenance	\$0	Total Repair and Maintenance	\$215,000	Total Repair and Maintenance	\$0
Capital Project/Equipment Total	\$400,000	Capital Project/Equipment Total	\$439,000	Capital Project/Equipment Total	\$566,500

Beginning Fund Balance - Projected	-\$89,934	Beginning Fund Balance - Projected	\$32,343	Beginning Fund Balance - Projected	\$99,134
Revenues - 4% increase/year	2,523,100	Revenues - 4% increase/year	2,561,624	Revenues - 4% increase/year	2,653,689
Operating - 3% increase/year	1,650,323	Operating - 3% increase/year	1,699,833	Operating - 3% increase/year	1,750,828
Debt - Revenue Bonds/Water Fund	350,500	Debt - Revenue Bonds/Water Fund	356,000	Debt - Revenue Bonds/Water Fund	356,000
Capital Projects	0	Capital Projects	0	Capital Projects	300,000
Capital Equipment	400,000	Capital Equipment	224,000	Capital Equipment	266,500
Repair and Maintenance	0	Repair and Maintenance	215,000	Repair and Maintenance	0
Ending Fund Balance - Projected	<u>\$32,343</u>	Ending Fund Balance - Projected	<u>\$99,134</u>	Ending Fund Balance - Projected	<u>\$79,496</u>

Marina Fund Capital Equipment Five Year Timeline

2027		2028	
Project	Est. Cost	Project	Est. Cost
Master Plan Implementation:		Master Plan Implementation:	
Total Capital Projects	\$0	Total Capital Projects	\$0
Replace Paddle Sport Fleet	17,000	Replace Paddle Sport Fleet	17,500
Shore Power Design	85,000	Replace Pontoon Boats (6 boats)	265,225
Replace Pontoon Boats (6 boats)	257,500		
Total Capital Equipment	\$359,500	Total Capital Equipment	\$282,725
Total Repair and Maintenance	\$0	Total Repair and Maintenance	\$0
Capital Project/Equipment Total	\$359,500	Capital Project/Equipment Total	\$282,725

Beginning Fund Balance - Projected	\$79,496	Beginning Fund Balance - Projected	\$320,730
Revenues - 4% increase/year	2,759,837	Revenues - 4% increase/year	2,870,230
Operating - 3% increase/year	1,803,353	Operating - 3% increase/year	1,857,453
Debt - Revenue Bonds/Water Fund	355,750	Debt - Revenue Bonds/Water Fund	360,250
Capital Projects	0	Capital Projects	0
Capital Equipment	359,500	Capital Equipment	282,725
Repair and Maintenance	0	Repair and Maintenance	0
Ending Fund Balance - Projected	<u>\$320,730</u>	Ending Fund Balance - Projected	<u>\$690,532</u>

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Debt Management



DEBT MANAGEMENT

Debt is defined as a liability that places a future contractual or other obligation against future revenues of the Town. This type of funding is restricted to capital improvements and is not to be used for current or annual operations. The following are summaries of the Town's debt as of the end of 2023.

The Town of Frisco issued Certificates of Participation (COPs) on May 25, 2002 in the principal amount of \$2,500,000 for the purpose of financing improvements to the Frisco Bay Lakefront Park and Marina, other parks and recreation projects and other capital improvements. The Town refunded the 2002 COPs at the par amount of \$1,950,000 (Series 2010A) and issued new Series 2010B COPs at the par amount of \$2,500,000, for a total of \$4,450,000, on June 11, 2010 for the purpose of financing the Frisco Adventure Park on Town-owned property known as the Peninsula Recreation Area (PRA). The tax-exempt refunded bonds have a true interest cost of 3.44% with final maturity of 12/1/2021. The newly issued 2010B bonds were taxable Build America Bonds with a true interest cost of 4.01% (after 35% subsidy) with final maturity of 12/1/2030.

In 2017, the Town refunded the Series 2010B Build America Bonds at the par amount of \$2,487,000 and entered into a lease purchase agreement with a true interest cost of 2.62% and a final maturity of 12/1/2030. Principal and interest payment dates for the lease purchase agreement are December 1 of each year. Payments made for these obligations are recorded in the Capital Improvement Fund, account numbers 20-2000-4333, 4334 and 4325.

The Town entered into a lease and purchase option agreement with First & Main Frisco, LLC, on April 1, 2015, in the principal amount of \$1,200,000 for the purpose of purchase of a building located at First and Main in Frisco. Interest rate is 4% with annual payments of \$100,000 and final maturity on 1/1/2031. Payments made for this obligation are recorded in the Capital Improvement Fund, account numbers 20-2000-4333 and 4334.

The Town issued Marina Enterprise Revenue Bonds on February 26, 2019, in the amount of \$5,450,000, for the purpose of expanding the Marina. Interest rate is 5% with final maturity December 1, 2048. Payments in 2019 and 2020 are interest only, with principal payments beginning 12/1/21. Payments for this obligation are recorded in the Marina Fund, account numbers 90-9000-4333 and 4334.

The Town issued Certificates of Participation on April 26, 2023, at the par amount of \$6,350,000, for the purpose of constructing Granite Park workforce housing. The true interest cost is 3.65% with final maturity December 1, 2042. Interest payment dates for the lease purchase agreement are June 1 and December 1 of each year; principal payments are due on December 1. Payments for this obligation are recorded in the Housing Fund, account numbers 55-5500-4333 and 4334.

Additionally, the Town leases its copiers and printers through Wells Fargo. These leases have staggered terms and are frequently replaced or renewed, dependent upon the Town's growing needs and changes in technology. The total amount owed annually on the existing leases is approximately \$24,000; this amount is not included on the debt schedule on the following page. Payments are made monthly and are recorded in the Capital Improvement Fund, account number 20-2000-4195.

Legal Limits

Colorado State Statute limits the total amount of General Obligation debt to three percent (3%) of the jurisdiction's actual property value. The Town of Frisco does not currently have any debt that is applicable to this margin. The leases are subject to annual appropriation and therefore are not categorized as long-term debt. The table below illustrates the computation of the Town's legal debt margin:

Legal Debt Margin

Estimated Actual Value (determined by County Assessor)	\$4,273,695,670
Debt Limit: 3% of Actual Value	\$128,210,870
Amount of Outstanding Debt Applicable to Debt Limit: (Total Bonded Debt)	\$0
Legal Debt Margin	\$128,210,870
Total Net Debt Applicable to Limit as a % of Debt Limit	0%

Bond Rating

In March 2023, the Town of Frisco received an issuer rating upgrade from Moody's Investors Services – from Aa2 to Aa1. Concurrently, Moody's also assigned Aa2 ratings to the town's \$7 million Taxable Certificates of Participation, Series 2023 to finance the construction of Granite Park, a workforce housing development project.

Town of Frisco
Bonds and Lease/Purchase Agreements

Lease Purchase Agreement - Frisco Adventure Park (Vectra Bank)

Lease Price: \$2,487,000 (Principal)

Life Expectancy: 13 years

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 1,557,200	\$ 184,796	\$ 1,741,996
Payments due in 2024	\$ 246,800	\$ 46,039	\$ 292,839
Payments due in 2025	\$ 249,600	\$ 39,572	\$ 289,172
Payments due in 2026	\$ 251,900	\$ 33,033	\$ 284,933
Payments due in 2027	\$ 252,100	\$ 26,433	\$ 278,533
Payments due in 2028	\$ 251,800	\$ 19,828	\$ 271,628
Payments due 2029-2030	\$ 305,000	\$ 19,891	\$ 324,891

Lease/Purchase - First & Main Building

Lease/Purchase Price: \$1,200,000

Life Expectancy: 16 years

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 633,272	\$ 111,982	\$ 745,254
Payments due in 2024	\$ 74,669	\$ 25,331	\$ 100,000
Payments due in 2025	\$ 77,656	\$ 22,344	\$ 100,000
Payments due in 2026	\$ 80,762	\$ 19,238	\$ 100,000
Payments due in 2027	\$ 83,993	\$ 16,007	\$ 100,000
Payments due in 2028	\$ 87,352	\$ 12,648	\$ 100,000
Payments due in 2029-2031	\$ 228,840	\$ 16,414	\$ 245,254

Lease/Purchase - Granite Park

Lease/Purchase Price: \$6,350,000 (Principal, par amount)

Life Expectancy: 20 years

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 6,230,000	\$ 3,562,000	\$ 9,792,000
Payments due in 2024	\$ 205,000	\$ 311,500	\$ 516,500
Payments due in 2025	\$ 215,000	\$ 301,250	\$ 516,250
Payments due in 2026	\$ 225,000	\$ 290,500	\$ 515,500
Payments due in 2027	\$ 235,000	\$ 279,250	\$ 514,250
Payments due in 2028	\$ 250,000	\$ 267,500	\$ 517,500
Payments due in 2029-2033	\$ 1,440,000	\$ 1,137,750	\$ 2,577,750
Payments due in 2034-2038	\$ 1,835,000	\$ 740,750	\$ 2,575,750
Payments due in 2039-2042	\$ 1,825,000	\$ 233,500	\$ 2,058,500

Marina Revenue Bonds - \$5,450,000

Life Expectancy: 29 years

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 5,210,000	\$ 4,149,250	\$ 9,359,250
Payments due in 2024	\$ 90,000	\$ 260,500	\$ 350,500
Payments due in 2025	\$ 100,000	\$ 256,000	\$ 356,000
Payments due in 2026	\$ 105,000	\$ 251,000	\$ 356,000
Payments due in 2027	\$ 110,000	\$ 245,750	\$ 355,750
Payments due in 2028	\$ 120,000	\$ 240,250	\$ 360,250
Payments due in 2029-2033	\$ 720,000	\$ 1,103,750	\$ 1,823,750
Payments due in 2034-2038	\$ 970,000	\$ 899,750	\$ 1,869,750
Payments due in 2039-2043	\$ 1,290,000	\$ 627,000	\$ 1,917,000
Payments due in 2044-2048	\$ 1,705,000	\$ 265,250	\$ 1,970,250

Total Lease Payments

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 13,630,472	\$ 8,008,028	\$ 21,638,500
Payments due in 2024	\$ 616,469	\$ 643,370	\$ 1,259,839
Payments due in 2025	\$ 642,256	\$ 619,166	\$ 1,261,422
Payments due in 2026	\$ 662,662	\$ 593,771	\$ 1,256,433
Payments due in 2027	\$ 681,093	\$ 567,440	\$ 1,248,533
Payments due in 2028	\$ 709,152	\$ 540,226	\$ 1,249,378
Payments due in 2029-2033	\$ 2,693,840	\$ 2,277,805	\$ 4,971,645
Payments due in 2034-2038	\$ 2,805,000	\$ 1,640,500	\$ 4,445,500
Payments due in 2039-2043	\$ 3,115,000	\$ 860,500	\$ 3,975,500
Payments due in 2044-2048	\$ 1,705,000	\$ 265,250	\$ 1,970,250



Discretionary Fund Nonprofit Grant Applications 2024



DISCRETIONARY FUNDING 2024

In the past, Council has received requests for amounts larger than those permitted through the County-wide grant process. These requests have come from entities that Council feels provide important health, welfare and community services. For these purposes, Council directed staff to include the following amounts in the 2024 budget:

General Fund

High Country Conservation	\$ 109,645
PAYT/Universal Recycling	\$ 64,000
Solarize Summit	\$ 15,000
Total General Fund	\$ 188,645

Nicotine Tax Fund

Building Hope	\$ 48,677
Childcare Support	\$ 245,200
Family & Intercultural Resource Center	\$ 97,354
Summit Community Care Clinic	\$ 48,677
Total Nicotine Tax Fund	\$ 439,908

DISCRETIONARY FUNDING - BUDGET YEAR 2024

Common Application Grants

Approved by Town Council - September 26, 2023 Work Session

ORGANIZATION	Cash Request	Recommended Cash	Requested In-Kind Description	In-Kind Value
Advocates for Victims of Assault	\$5,000	\$5,000	Silent Auction Package x 1	\$752
Alpenglow Chamber Music Festival	\$600	\$0	Silent Auction Package x 1	\$752
Bethany Immigration Services	\$2,000	\$2,000	N/A	\$0
Blue River Watershed Group	\$3,500	\$2,500	N/A	\$0
Breck Film	\$3,000	\$0	Silent Auction Package x 2	\$1,504
Summit Youth Lacrosse (10th Mountain Lacrosse)	\$3,500	\$1,000	50 Field Hours	\$1,250
Breckenridge Backstage Theatre	\$5,000	\$0	Historic Park Gazebo Facility Rental	\$200
Breckenridge Montessori	\$0	\$0	Silent Auction Package x 1	\$752
Breckenridge Outdoor Education Center	\$1,500	\$1,500	20-Foot Pontoon Boat Rental (2 Hours) x 2	\$448
CAFE Food Rescue	\$5,000	\$0	N/A	\$0
Careers in Construction Colorado	\$5,000	\$2,500	N/A	\$0
CASA of the Continental Divide	\$1,500	\$1,500	Silent Auction Package x 1	\$752
Colorado Fourteeners Initiative	\$1,000	\$0	N/A	\$0
Colorado Learning Connections	\$5,000	\$3,000	N/A	\$0
Domus Pacis Family Respite	\$0	\$0	20 x Tubing 1-Hour Passes	\$640
Education Foundation of the Summit	\$1,200	\$0	20-Foot Pontoon Boat Rental (2 Hours)	\$224
Family & Intercultural Resource Center	\$0	\$0	Silent Auction Package x 2	\$1,504
Friends of the Colorado Avalanche Information Center	\$7,500	\$5,000	N/A	\$0
Friends of the Dillon Ranger District	\$5,000	\$5,000	Day Lodge Facility Rental	\$400
Frisco Elementary School PTSA	\$5,000	\$5,000	Silent Auction Package x 1, Day Lodge Facility Rental	\$1,152
High Country Conservation Center	\$5,000	\$0	Silent Auction Package x 2	\$1,504
High Country Soccer Association/Summit Strikers	\$2,500	\$1,000	40 Field Hours	\$1,000
Keystone Science School	\$5,000	\$0	N/A	\$0
Mile High Council on Alcoholism and Drug Abuse	\$1,500	\$0	N/A	\$0
Mountain Dreamers	\$5,000	\$5,000	N/A	\$0
Mountain Pride	\$2,500	\$500	N/A	\$0
Mountain Scholars (Fiscal Agent is The Summit Foundation)	\$1,500	\$1,500	N/A	\$0
Mountain Top Explorium	\$5,000	\$0	Silent Auction Package x 1	\$752
National Repertory Orchestra	\$5,000	\$1,000	Marina Landing Facility Rental + 22 x 2-Hour Paddle Sport Rental Passes	\$1,400
NorthWest Colorado Center for Independence	\$2,500	\$1,500	N/A	\$0
Open Arms Childcare and Preschool	\$1,000	\$0	N/A	\$0
Smart Bellies	\$5,040	\$5,000	2 x 20-Foot Pontoon Boat Rental, 4 x 1-Hour Tubing Passes, Day Lodge Facility Rental	\$976
SOS Outreach	\$1,000	\$1,000	N/A	\$0
Special Olympics Colorado-Summit County	\$5,000	\$1,000	N/A	\$0
Summit After Prom	\$1,000	\$1,000	4 x 1-Hour Tubing Passes, 4 x 2-Hour Paddle Sport Rental Passes	\$352
Summit County Library	\$0	\$0	Silent Auction Package x 1, 4 x Kids Night Out Passes	\$1,704
Summit County Senior Citizens	\$0	\$0	Nordic Facility Rental	\$400
Summit County Youth	\$7,500	\$1,200	N/A	\$0
Summit County Youth & Family Mountain Mentors	\$2,000	\$2,000	N/A	\$0
Summit Foundation	\$0	\$0	Silent Auction Package x 2	\$1,504
Summit High School	\$0	\$10,000	Day Lodge Facility Rental + 45 x 1-Hour Tubing Passes	\$1,800
Summit Historical Society	\$3,000	\$500	N/A	\$0
Summit Lost Pet Rescue	\$5,000	\$2,500	N/A	\$0
Summit Public Radio & TV 2022	\$3,000	\$3,000	N/A	\$0
Summit Rotary Charitable Fund	\$1,500	\$1,500	N/A	\$0
Summit Rugby	\$1,000	\$1,000	N/A	\$0
Summit Tigers American Legion Baseball	\$0	\$0	50 Field Hours, Silent Auction Package x 1	\$2,002
Summit Valley Horse Center	\$5,000	\$1,000	N/A	\$0
Summit Youth Baseball	\$0	\$0	50 Field Hours, Silent Auction Package x 1	\$2,002
Summit Youth Sports	\$750	\$500	N/A	\$0
Team Breckenridge Sports Club	\$5,000	\$1,000	Silent Auction Package x 2	\$1,504
Team Summit Colorado	\$2,500	\$1,000	N/A	\$0
Timberline Adult Day Services	\$5,000	\$5,000	N/A	\$0
Timberline Learning Center	\$0	\$0	Silent Auction Package x 1	\$752
Upper Blue Elementary Parent Teacher Association	\$0	\$0	20 x 1-Hour Tubing Passes	\$640
Women's Resource Center of The Rockies	\$2,000	\$0	N/A	\$0
Youthentity	\$2,500	\$2,500	N/A	\$0
Total	\$154,590	\$85,200		\$28,622

Community Impact Grants

Approved by Town Council - September 26, 2023 Work Session

Organization	Cash Request	Recommended Cash
CAFE Food Rescue	75,000	10,000
Family & Intercultural Resource Center	100,000	12,500
Mountain Dreamers	100,000	0
Search & Rescue	40,000	10,000
Summit County Preschool	100,000	50,000
Summit Youth Hockey	25,000	1,000
TreeTop Child Advocacy Center	25,000	5,000
Total	465,000	88,500



Advocates for Victims of Assault

The mission of Summit Advocates is to provide short term resources which enhance the safety and justice for survivors of domestic violence, sexual assault, and related traumas while promoting peace in our community through effective education and supportive programming.

Program: This request will support our 2024 fundraising efforts. These in-kind requests will be used as prizes and door-prizes at our 2024 golf tournament, and items for our online silent auction next summer. Money generated from our charity golf tournament and our silent auction will go towards general operating funds for Summit Advocates.

Total number served by the program: In 2022, Summit Advocates answered 613 crisis calls. So far in 2023, we have answered 353 crisis calls. In 2022, 391 new clients were served. So far in 2023, we have served 166 new clients.

Award (Cash, In-Kind, or Both): \$5,000 & Silent Auction Package x 1 \$752

Describe the project/program(s) to be funded: 24-Hour Crisis Response: Summit Advocates maintains a 24-hour crisis hotline service for survivors. We provide immediate in-person or remote support in the form of advocacy, accompaniment in medical and legal settings, emergency shelter, legal services, food and clothing access, mental health services, and referrals. The hotline is a resource for survivors, law enforcement, medical facilities, and the community at large. Housing & Financial Assistance: We provide the only emergency safehouse in Summit County. Our low-barrier, emergency safehouse exists for survivors, their dependent children, and pets. Emergency shelter options, such as hotel stays, are used for survivors when the shelter is full or alternative shelter options are needed. Low-barrier, emergency financial assistance is also available for survivors who are working to obtain or remain in stable housing, and for those in need of emergency finances for food, gas, and related areas of need. Legal Advocacy: Summit Advocates provides information on navigating the criminal justice system, assistance with protection orders, accompaniment to interviews and court, and limited direct representation. Immigration relief is provided for undocumented survivors of certain crimes by assisting with T-Visas and VAWA Self Attestation Visas. Survivors of certain qualifying crimes may be eligible for assistance with applying to the federal immigration relief U-Visa program through our staff and contracted attorneys. Outreach and Education: We empower community members to recognize and respond to domestic violence survivors. On-going community partnerships allow us to meaningfully perform outreach throughout Summit County to raise awareness about domestic violence and our services.

Goal of Request: Our goal is to increase our ability to meet the needs of our growing client base through the essential services that we provide and to continue providing services that help achieve Victims' Rights Act compliance for local law enforcement agencies.

Activities to Achieve Strategy: 1. Provide low-barrier housing and emergency shelter options to clients in need. This includes shelter stays, emergency financial assistance, hotel stays, and/or moving into the transitional housing unit. 2. Provide legal advocacy support to clients in need 3. Provide crisis intervention support to clients and their families who have been impacted by domestic violence and/or sexual assault 4. Provide violence prevention outreach and education programs/training to the community 5. Provide follow-up and referrals to clients in need

Quantifiable Results of Strategy: 1. Provide emergency housing assistance to 125 survivors and their dependent children 2. Provide legal advocacy to 115 clients 3. Provide crisis response to 600 primary and secondary survivors through crisis intervention, safety services, and/or emotional support 4. Provide violence-free prevention services to 1,000 students at Summit High School. Host 50 outreach and education events throughout the community 5. Provide follow-up services and referrals to 360 survivors

What impact will this program make in the community and how will you measure that impact: Summit Advocates is the only agency in Summit County providing community-based advocacy services to domestic violence and sexual assault survivors. We increase the safety of survivors by providing emergency housing, helping survivors obtain or remain in stable housing, and by facilitating a trauma-informed approach to healing that helps survivors gain self-sufficiency. Summit Advocates also work with the criminal justice system to help hold perpetrators accountable. The domestic violence survivors we serve are often stuck in a cycle of violence

that prevents them from leaving their relationships. Due to the high cost of living and limited housing supply in our county, it is difficult for survivors to leave their relationships without the housing and financial assistance we provide. We provide opportunities for survivors to gain life skills and achieve self-sufficiency through our matched savings program, financial assistance, emergency housing, and legal support. Our outreach and education efforts empower our community to recognize and respond to domestic and sexual violence survivors and make referrals to Summit Advocates. Summit Advocates takes a comprehensive approach to evaluation. Each program and client interaction are evaluated through anonymous surveys. Impact is measured through questions that ask if clients know more about their personal safety and community resources after utilizing our services. Impact is also measured through client demographics and number of clients served. So far this year, 100% of returned surveys indicated that clients knew more about the community resources available to them and more ways to plan for their safety after utilizing our services.

Alpenglow Chamber Music Festival

Alpenglow Chamber Music Festival, a 501(c)(3) organization, is dedicated to enhancing the cultural life for residents and Summit County by providing exceptional, quality performances of chamber music performed by nationally and internationally acclaimed musical artists while promoting an appreciation of chamber music through education, outreach, and audience development. ACMF offers access to its concerts through affordable prices, develops artistic and technical proficiency of young musicians, and encourages local music students through scholarship awards.

Program:

Total number served by the program: ACMF looks forward to performing before 500 people during the 2 Festival season and making a connection with those who are new to chamber music.

Award (Cash, In-Kind, or Both): Silent Auction Package x 1 \$752

Describe the project/program(s) to be funded: Alpenglow Chamber Music Festival will hold two private soiree two public concerts and one free concert for Summit High School during the 27th festival in Summit County. Alpenglow's ensemble of world-class musicians are guaranteed to create a unique, high-energy experience for audience. One soiree will be held in a Silverthorne home and one in Breckenridge. The public performances at a cross-section of the Summit County community, through a continued commitment to affordable ticket prices, including free admission for children and students. Alpenglow chooses to hold its concert season in the latter half of August when other music venues have finished up for the summer. Funding assistance is needed for the concert in which ticket sales do not cover the cost of facilities rentals for the two public concerts, the need to rent a Steinway concert grand piano for Steinway- endorsed pianist, Rieko Aizawa, and the need to have 4 pianos tuned prior to 4 performances. The funding support for the concerts allows ACMF to reach out to a broader audience through affordable ticketing.

Goal of Request: Serve as a world-class chamber group that sustains the highest standard of excellence, enriching the Summit County community with dynamic, distinctive and engaging performances. The festival seeks to inspire future generations through its education and outreach program, leading to the growth of the next generation of musicians.

Activities to Achieve Strategy: 1*ACMF's two artistic directors are responsible for creating programs that honor a blend of favorite classics while promoting the diverse music of today's composers *Collaborate with SCHS on promoting ACMF's scholarship opportunities *Ensure concert ticket prices remain affordable to community members and free to youth/students. * Receive ongoing support from Alpenglow's all-volunteer board and community volunteers

Quantifiable Results of Strategy: *4 students apply each year for the college music scholarship *1 talented and needs-based student is selected annually for the music lessons scholarship *1 student performs during a free or public concert * 10% increase in concert attendance from Frisco and Breckenridge residents *20% increase in board members

What impact will this program make in the community and how will you measure that impact: Alpenglow promotes an appreciation of chamber music through education, outreach and audience development. Alpenglow brings internationally-recognized musicians to Summit County to provide world-class concerts, up close, at reasonable prices. The community benefits from the following: • Five concerts, each with very different musical programs and instruments • Scholarships for Summit County middle and high school students • Workshops and concerts for SCHS music students and staff • Free concert admission for all students/youth • Affordable ticket prices for seniors Alpenglow Chamber Music Festivals will: • offer the community-at-large access to world-class concerts with affordable prices • collaborate with music educators at SCHS to present a workshop and concert for music students at SCHS • develop the artistic and technical proficiency of Summit County music students • encourage and support local middle school students by awarding semester-long scholarships to participate in after school music lessons. • offer rewarding and stimulating volunteer opportunities for engaged citizens in Summit County It's important for the community to experience and recognize the difference between orchestral concerts in a large symphony setting versus Alpenglow's chamber music concerts where the audience interacts with five musicians, each playing a different instrument. Impact will be measured by: • In-person survey of concert attendees to measure engagement, appreciation, enjoyment, and to solicit feedback • recognizing the

engagement of students from SCHS who participate in the school-based workshops and concerts • receiving the summary report written by scholarship recipients of the impact the music lessons scholarship and college scholarship has on their music education • recognizing the numbers of returning concert attendees from previous festival seasons indicating their appreciation of chamber music excellence.

Bethany Immigration Services

Bethany Immigration Services' mission is to provide conscientious, compassionate, low-cost legal assistance to immigrants and their families in the towns of Summit County and surrounding areas, helping them to improve their immigration status in the U.S. Through this affordable service and with improved immigration status, immigrants can live their lives with greater stability and security, thereby benefiting the Summit County community as a whole.

Program:

Total number served by the program: 131 in past 12 months

Award (Cash, In-Kind, or Both): \$2,000

Describe the project/program(s) to be funded: Bethany Immigration Services (BIS) is a local nonprofit that serves the Summit County immigrant community. It is a low-cost legal immigration clinic that welcomes people from any nationality, race, religion, or gender, to receive affordable lawful counsel and case assistance. Our work is under the legal covering of World Relief, an international humanitarian organization operating since 1944 that gives tech support to over 50 immigration offices across the U.S. BIS guides immigrants to find lawful solutions to improve their immigration status. This office has done many different types of petitions and applications including Naturalization, Permanent Residency, DACA, Asylum, VAWA and U Visa, Consular Processing, Removal of Residency Conditions, and renewals of various benefits. 99% of the applications that Bethany has submitted to USCIS has been approved. Immigrants work jobs that are essential to the local economy of Summit County. Many of those immigrants need help with immigration issues. Unfortunately, conventional legal assistance is so costly that many cannot afford it. Paying a fraction of the cost of private attorneys, BIS' clients have collectively saved hundreds of thousands of dollars because of BIS's low-cost service, and are thereby enabled to remain and work in this county. There is no other nonprofit organization that provides similar low-cost multi-faceted services along the I-70 corridor from Denver to Glenwood. The BIS's Frisco office is very accessible to those across Summit County and from surrounding mountain communities.

Goal of Request: To help the immigrants in the Summit mountain/resort towns to have the best immigration status possible, and by that to foster greater stability and community integration; as this happens we are contributing to the betterment of our workforce, economy, schools, and overall strength of the community-at-large.

Activities to Achieve Strategy: 1. Promote community awareness of our services/ advertise 2. Initial consultations to determine what legal solution works for each inquirer 3. Follow-up appointments to complete their applications with needed documentation and evidence 4. Continued follow-up with clients as cases are pending from 4 months to 3 years. Responding to USCIS requests for further documentation. 4. Maintain relationship with the network of Summit service organizations and other immigration lawyers 5. Participate in community events and presentations about immigration issues & updates 6. Add a third employee to BIS staff.

Quantifiable Results of Strategy: 1. Number of people seen for initial consults increased 2. Number of retainers signed, cases submitted, government approval/denial. 3. Continued involvement in public events and presentations

What impact will this program make in the community and how will you measure that impact: The impact of BIS work is seen on 3 levels: 1. Many immigrants gain better immigration status at a very affordable cost, therefore improving affordability of living/working in Summit County, as well as keeping families united, removing fears that accompany "living in the shadows," and allowing immigrants access to better paying jobs and better education. 2. The community-at-large gains as well: Not only are the lives of immigrants and their families improved through these services, but our community-at-large will benefit as Summit business owners/employers are able to keep valuable workers, and student relations and performance in Summit schools will improve as immigrant students gain confidence and greater self-respect through improved status. 3. BIS networks with other community-service organizations including FIRC, Mountain Dreamers, and the Inter-faith Council, to educate the community-at-large about immigration issues and the plight of immigrants through special presentations and programs >> The DIRECT IMPACT of this work is measured by the number of individuals that have been helped in their pursuit of improved immigration status. >> SOFT IMPACT, not easily measured, but as more immigrants gain improved status and greater security, ripple effects will become evident: · Fewer immigrant-background youth dropping out of school; · A growing number of immigrants going to college; · More immigrant residents buying homes and starting businesses; · New US citizens voting. These positive factors DIFFUSE THE DEVELOPMENT OF A DISENFRANCHISED POPULATION within our community. BIS staff can already see evidence of these changes over the years.

Blue River Watershed Group

The mission of the Blue River Watershed Group is to promote, protect and restore a healthy Blue River watershed through cooperative community education, stewardship, and resource management.

Program:

Total number served by the program: Estimated 780 served with educational outreach efforts. Estimated 50 members will attend informational sessions. Estimated 100 community members will complete the prioritization survey. Impact of project is innumerable; all visitors and residents of the watershed are affected by its health, function, and resiliency.

Award (Cash, In-Kind, or Both): \$2,500

Describe the project/program(s) to be funded: The Blue River Integrated Water Management Plan (BRIWMP) provides State and regional direction on watershed restoration projects, future water uses under changing climate conditions, and solutions to the issues that currently threaten the health of the watershed. The BRIWMP has compiled existing research and resources, completed additional data collection, river monitoring, and habitat sampling to create a list of proposed projects and projected impacts for the watershed. Blue River Watershed Group requests funding to support public education and outreach to garner community input on project prioritization and implementation. The purpose of a stream management plan, such as this, is to get a big picture understanding of ecosystem functionality and where restoration efforts or use modifications can be made within the watershed that will positively impact the habitat, resiliency, and function of the lakes and rivers. The community must be educated on the issues and potential solutions to help guide partners to implement projects that best match the priorities of the local community. Public comments and input will direct the projects prioritized by BRWG and its partners to address the most concerning challenges our ecosystem and infrastructure face.

Goal of Request: Involve the public in prioritizing watershed restoration projects for the benefit of river health and water quality.

Activities to Achieve Strategy: 1Develop a list of potential restoration and watershed projects. Offer scientifically valid potential outcomes of each project's implementation. Estimate expenses and timeline associated with each project. Publish and distribute project opportunities and offer educational sessions to inform the public of the potential projects. Host open houses or informational events to discuss potential projects. Develop and distribute a community survey around project prioritization. Evaluate community input and publish the public's collective interest.

Quantifiable Results of Strategy: 1 informational newsletter is distributed to ~785 subscribers. 50 community members attend informational sessions 100 community members complete prioritization survey 15 key stakeholders review public input

What impact will this program make in the community and how will you measure that impact: This program will involve the community in prioritizing its top environmental and infrastructure concerns. The number of community members attending outreach programs and submitting project prioritization will measure the effectiveness of our outreach and will be used as a metric to measure impact. Including the residents and visitors of Dillon allows us to ensure restoration projects being implemented align with the values, goals, and mission of the town's constituents. Input and public opinion is vital to Blue River Watershed Group's mission in creating a water management plan that is relevant and applicable. The true impact will be when projects are implemented for the better good of the community and ecology of the river.

Breck Film

Breck Film curates distinctive film experiences that entertain and enrich the lives of our mountain community. Our mission is to educate, entertain, and inspire year-round. Our vision is that Breck Film will be the premier source of film experiences in Summit County and the surrounding region. Breck film serves as a foundation for community, a unique way to bring people together from different demographics and belief systems.

Program: Gift certificates are used at Breck Film's annual fundraiser as auction items, which help fund the annual fall festival and year-round events.

Total number served by the program: 500+ for an event in Frisco 7000 for scanning devices as they are used at all events year-round across the county

Award (Cash, In-Kind, or Both): Silent Auction Package x 2 \$1,504

Describe the project/program(s) to be funded: As we grow our events countywide, new devices are needed to admit and track attendees adequately. With increased funding, Breck Film believes an event like an outdoor film/Film on the Road is possible.

Goal of Request: Host one film event (Film on the Road) screening in the Town of Frisco to build awareness around Breck Film's year-round programming and educational opportunities.

Activities to Achieve Strategy: 1Schedule a major film event in Frisco Select and license a film Secure sponsors Market the event Recruit volunteers

Quantifiable Results of Strategy: Breck Film hosts one film screening in Frisco Based on event space, 300+ community members attend the event

What impact will this program make in the community and how will you measure that impact: The impact this program will make on the community includes: -Increased Access to the Arts: Breck Film programs unique film experiences that would otherwise only be available in Denver or major cities. -Inclusivity & Diversity: Through special programming, the organization selects stories that share unique perspectives and experiences otherwise not experienced in the high country. - Education: Education is a core value of Breck Film and the organization works to educate the public through special programs and diverse content that expands the local community's cultural knowledge of what's happening around the world. Impact is measured by attendance, ticket sales and survey feedback

Breckenridge Backstage Theatre

BBT's mission is to enrich, educate and entertain Summit County residents and visitors of all ages through high quality-professional theatre, community theatre, and meaningful learning through the arts.

Program: This year, The BBT we will be creating, marketing, and touring, a world premiere dual language production of "The Adventures of Peter Rabbit" that will be presented in both Spanish and English to serve a wider community and create more access to arts programming in the community. In addition, this production will be geared towards a heavily underserved population of youth ages 0-10 years old and their families. Our focus on marrying the arts with literacy is aimed at both creating educational and entertaining content for young people, with extra encouragement to create curiosity around reading books.

Total number served by the program: We estimate a range of 40,000-60,000 people served in Summit County, with an estimated 5,000-10,000 in Frisco, CO.

Award (Cash, In-Kind, or Both): Historic Park Gazebo Facility Rental \$200

Describe the project/program(s) to be funded: This year, Backstage Theatre will be creating, marketing, and touring, and a world premiere dual language production of "The Adventures of Peter Rabbit" that will be presented in both Spanish and English to serve a wider community and create more access to arts programming in the community. In addition, this production will be geared towards a heavily underserved population of youth ages 0-10 years old and their families. Our focus on marrying the arts with literacy is aimed at both creating educational and entertaining content for young people, with extra encouragement to create curiosity around reading books. We will be partnering with the Summit County library system to bring performances to all branches in Summit County and it will be made available to the community free of charge. All attendees will see a free performance, get to engage in a talkback with the artists for reflection and get access to reading the book "Peter Rabbit" by Beatrix Potter. This money will go directly into underwriting production and marketing costs to offer this opportunity free of charge. We will also be partnering with local elementary schools, museums, and town councils to bring the performances to "pop-up" in school parking lots, libraries, and gymnasiums or auditoriums. We hope to provide this as a free service as well. We will be seeking additional partnerships with Breck Create, area pre-schools and any other local non-profits or businesses that want to connect for free access.

Goal of Request: This year, The BBT we will create and present a touring production free of charge for the very young in both Spanish and English to serve a wider Summit County community and create more access to arts programming in the community.

Activities to Achieve Strategy: 1This project will have four phases. Phase One will require consulting with area dual language educators on the creation of the script. Drafts will be reviewed for feedback and changes will be made. Phase Two will require the recruitment and hiring of the rest of the creative staff, including dual language actors. Phase Three will include the rehearsal process, building of materials, costumes, set pieces, and creation of marketing assets. Phase Four will be the distribution of marketing materials, finalizing of the performance schedule for the tour, and the actual performances.

Quantifiable Results of Strategy: We will hold a minimum of 20 performances throughout Breckenridge/Blue River geographic footprint, 8-10 performances in Frisco, 5-8 performances in Dillon, 5-8 performances in Silverthorne. We will hire 2-4 dual language actors for the performances. We will be able to measure the number of attendees at each performance, anticipating 20,000-40,000.

What impact will this program make in the community and how will you measure that impact: Access to free programming for the very young and their families is greatly needed. There is a "gap" for the very young, particularly as it relates to dual language programming that BBT wants to address and provide. In addition, this program will be available to be performed indoors, outdoors, in small and large spaces with variable audience sizes. We will measure impact through number of attendees in the audience, audience surveys, and tracking how many people check the books out of the Summit County Library (which is a trackable number).

Breckenridge Montessori

Breckenridge Montessori is committed to providing the highest quality educational experience for children ages 2 1/2 to 6 years. We are dedicated to offering Dr. Maria Montessori's method of education to the children and parents of Summit County. Organic and healthy food, outdoor gardening and the many cultural and recreational opportunities in Breckenridge further enrich our school environment.

Program: Our annual silent auction

Total number served by the program:

Award (Cash, In-Kind, or Both): Silent Auction Package x 1 \$752

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy:

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Breckenridge Outdoor Education Center

The mission of BOEC is to expand the potential of people with special needs and disabilities through meaningful, educational, and inspiring outdoor experiences.

Program: The pontoon boat rides support BOEC's Wilderness Program, which includes planning adaptive outdoor recreation activities and team initiatives for groups. Courses are based out of our 39-acre Breckenridge program site and also travel to scenic outdoor areas in Colorado and Utah. The wilderness programming has a 97% retention rate among client groups, some of which have been coming to BOEC for over 20 years, including Brain Injury Alliance of Colorado who historically uses the pontoon boat rides. This time on the water is quoted as a fun experience for many of our participants. Pontoon rides are a special resource outside of the normal realm of activities. The program is accredited by the Association of Experiential Education (AEE). They claim, "The BOEC is a model program in the industry. Their work in adaptive outdoor experiential programs is unparalleled. The activities are taught in ways that demonstrate experiential education best practices. The organization is clearly mission-driven and every staff member can articulate the mission in a personal and meaningful way."

Total number served by the program: This past fiscal year, 38 residents from the Town of Frisco participated in 49 program days across winter and summer programming, doubling participants from Frisco year over year. Of those participants, 6 applied and received scholarships to attend programming through the Summit High School Day Programming group. This scholarship enabled these Frisco high school students to ski 38 days with BOEC this winter.

Award (Cash, In-Kind, or Both): \$1,500 & 20-Foot Pontoon Boat Rental (2 Hours) x 2 \$448

Describe the project/program(s) to be funded: BOEC requests \$1,500 of program support for Frisco residents to receive scholarships and uphold the highest quality adaptive programming, curriculum, and equipment in 2022-23. This is an increase in funding from the \$1,200 request because BOEC will be increasing our already highly subsidized program fees slightly as our cost of operations is increasing. This means our participants who traditionally receive scholarship, will need more. We collaborate with key local partners including, the Summit County School District, Building Hope Summit County, The Summit Foundation, Summit County Youth and Family Services and others. BOEC Programs include: • Adaptive Ski Program—Accessible downhill and cross-country skiing and snowboarding instruction based out of Copper Mountain, Breckenridge, and Keystone Ski Resorts. The BOEC Adaptive Ski program is regarded as among the best in the adaptive ski industry led by a director with 30 years experience and a team of highly trained instructors. • Wilderness Program—Accessible whitewater rafting, canoeing, camping, backpacking, snowshoeing, ropes course, adaptive cycling, rock climbing, climbing wall, and team initiatives. Courses are based out of our 39-acre Breckenridge program site and also travel to scenic outdoor areas in Colorado and Utah. The BOEC Wilderness program has a 97% retention rate among client groups, some of which have been coming to BOEC for over 20 years. The program is accredited by the Association of Experiential Education (AEE). They claim "The BOEC is a model program in the industry. Their work in adaptive outdoor experiential programs is unparalleled. The activities are taught in ways that demonstrate experiential education best practices. The organization is clearly mission-driven, and every staff member can articulate the mission in a personal and meaningful way."

Goal of Request: Be able to scholarship Frisco residents at the same rate as last year empowering them to have access to the world of outdoor adaptive recreation and uphold the highest quality of outdoor adaptive programming.

Activities to Achieve Strategy: 1Participants sign up for lessons. Our program directors and financial directors evaluate scholarship applications and apply for tuition assistance. Frisco residents continue their journey of recreating outdoors.

Quantifiable Results of Strategy: Participants are granted tuition assistance at the same rate as last year across the same amount of lessons or more.

What impact will this program make in the community and how will you measure that impact: The Town of Frisco helps BOEC advance access to adaptive outdoor recreation and improve the lives of individuals living

with unique needs and disabilities through outdoor adventure. We measure impact across several key performance indicators. For example, the 2022-23 adaptive ski and snowboard season evaluations indicated improved well-being across multiple areas including: 100% agree/strongly agree BOEC shows me what I am truly capable of 91% agree/strongly agree BOEC helps to improve my self-confidence 94% agree/strongly agree BOEC promotes my independence 97% agree/strongly agree BOEC promotes my athletic identity 94% agree/strongly agree BOEC improves my attitude on my own abilities

CAFE Food Rescue

Mission Our mission is to serve, partner, and engage the community to make the best use of food surplus to improve food equity and the health of people and the planet.

Program:

Total number served by the program: 1190

Award (Cash, In-Kind, or Both): \$0

Describe the project/program(s) to be funded: CAFE Food Rescue works with licensed food businesses to collect surplus food and deliver it to community organizations that serve people in need. CAFE Food Rescue currently provides food to Community Dinners (Elks/Rotary, Lord of the Mountains Church Day Services, Father Dyer Church and St Johns Church), Food Pantries (FIRC Dillon, FIRC Breckenridge, CFR/ Summit Community Care Clinic, Father Dyer Church, and Dillon Community Church), and Home Delivery Services (Smart Bellies for students and their families, and Meals on Wheels). We collect food from retailers and food service like conference centers, caterers and grocery stores. Already packaged food and fresh produce is transported directly to recipient organizations. Bulk prepared food (hotel pans and large vessels) is transported directly to community dinners or packaged in commissary kitchens before providing it to food pantries. In 2024 we will continue to expand the amount of food recovered and distributed as well as expanding food access points and times in the community.

Goal of Request: CAFE Food Rescue's purpose in Summit County is twofold: Increasing access to fresh nutritious food for food insecure residents while decreasing greenhouse gas emissions caused by food production and food waste.

Activities to Achieve Strategy: 1 Increase donors of surplus food - increase visibility of CAFE Food Rescue and continue to refine policies and procedures to fit needs of food donors. Increase volunteers for food running and food packaging - increase outreach to volunteers, improve volunteer support Add staff and increase their hours to make the logistics of food recovery sustainable - secure grant funding, individual donors, and improve fundraising. Increase food access locations and times in the community - continue to support food access partners, possibly add additional CAFE Food Rescue pantry locations and times.

Quantifiable Results of Strategy: Quantifiable results include: -pounds of food recovered and distributed - increased food access locations and times -reduced greenhouse gas emissions -reduced water usage

What impact will this program make in the community and how will you measure that impact: CFR projects recovering and distributing 100,000 pounds of food in 2024. This is equivalent to 83,333 meals and will fulfill 17% of the missing meals in Summit County. This diversion results in 154 MT CO2E emissions avoided which is like removing 33 cars from the road for a year. It takes 11.4 million gallons of water to make 100,000 pounds of food. Another goal of CFR is to increase food access locations and times. We aim to open a weekend food access opportunity in 2024. It is difficult to determine the number of individuals impacted by the food that we distribute. Our food distribution partners, together, serve more than 2000 people a week. Feeding America says that food insecure individuals are food insecure 7 months of the year. If a food insecure individual accesses 10 meals from us a month, they would access 70 meals a year. 83,333 meals would serve 1190 people through the course of 2024.

Careers in Construction Colorado

The mission of Careers in Construction Colorado (CICC) is to partner with entities that provide educational courses focused on the construction industry to promote the benefits of career opportunities to students, parents, influencers, and educators as well as develop effective job placement platforms to place students in the construction industry.

Program:

Total number served by the program: 90

Award (Cash, In-Kind, or Both): \$2,500

Describe the project/program(s) to be funded: Careers in Construction Colorado (CICC) gives local high school students pathways to success in the residential and commercial building trades using the Home Builders Institute's curriculum. Students are able to earn US Department of Labor-recognized pre-apprenticeship certificates which are stackable, industry-accepted credentials. The curriculum is also recognized by the Colorado Department of Education as a credit-bearing Career Technical Education class. In Summit County, the Summit County Builders Association works directly with the high school and the students for job coaching, resume prep, expert interactions in the classroom, and job placement. The CICC program expanded to Summit County High School in the 2022-2023 school year. Four classes were held and 60 students received instruction. For the 2023-2024 school year, six classes with a total of 90 students are planned and there is currently a waiting list for enrollment. Two of the classes will be taught in dual language (Spanish/English). This project funding request is specific to the need of Summit County High School. Funds are needed to help renew the yearly curriculum fees, purchase personal protective equipment, some additional equipment for the school, tools, and building supplies for the classroom. Funding is also being requested to support the required cyber insurance that the Summit County Builders Association incurs to host this program locally and a small amount towards the staffing support for those that assist with placing students into jobs.

Goal of Request: Increase student workforce readiness levels via construction education training.

Activities to Achieve Strategy: 1 Support classroom instruction. - renew curriculum - supply PPE - assist with the purchase of some additional classroom equipment - supply building materials. Support student placement into jobs and job readiness. - provide job coaching - assist with resume preparations - work with construction companies to be aware of hiring needs and connect students with employers. Increase awareness of the program. - ensure that industry professionals are aware of the program and the ability to recruit employees from this group of high school students. - market to parents and students so they are aware of the large range of careers the construction industry provides.

Quantifiable Results of Strategy: - hold 6 high school CICC classes - train 90 students throughout the 2023-2024 school year - increase the number of students testing for PACT and OSHA-10 cards by 20% - work towards increased rates of repeat class enrollees (younger students eligible to earn more advanced PACT options)

What impact will this program make in the community and how will you measure that impact: The main objectives are: To offer instruction to students providing real-life skills and the opportunity to learn a building trade as well as the professional skills needed to obtain employment; To demonstrate to students across the state of Colorado, – as well as their families, educators and community leaders – the depth and the breadth of the construction industry and value of learning a trade for career and educational opportunities; To provide career pathways to employment via internships and apprenticeships leading to permanent employment for students who want careers in the industry; To engage fellow businesses to support this valuable program that addresses the shortage of skilled tradespeople in Colorado, and will enable the construction industry to grow in the long run. Quantitatively, the number of students taking the program, the number of PACT and OSHA certificates earned, and the number of students placed into employment or internship will all be measured. Qualitatively the organization learns, improves, and continues to update expectations by seeking feedback and data such as student and teacher surveys, biannual CTE meetings, and industry engagement. Again, last school year, was the first year the program was held at Summit County High School. With the popularity of the program, we have already seen a 50% increase in the number of classes offered and students enrolled. There were 14 PACT certificates earned and 4 students were placed into full or part-time jobs. The program is taught to freshmen-seniors; many will enroll again for the 2023-2024 school year.

CASA of the Continental Divide

CASA of the Continental Divide guides volunteer advocates who ensure a child's safety, best interest and well-being are at the forefront of legal proceedings.

Program: In-Kind grant requests from the Town of Frisco will be used in the Silent Auction as part of our annual Chip in for Kids golf tournament. In-kind donations from the Town of Frisco are always popular items in our silent auction and help make our annual fundraiser a success each year.

Total number served by the program: In our Dependency and Neglect program, year-to-date 49 children have received advocacy services. An ever-changing number of cases are assigned each year to our program prioritizing the maintenance of our volunteer base by retaining and recruiting dedicated volunteer advocates who best reflect the children we serve.

Award (Cash, In-Kind, or Both): \$1,500 & Silent Auction Package x 1 \$752

Describe the project/program(s) to be funded: Funding from the Town of Frisco supports children and volunteers in Frisco by supporting the development of our volunteer base. Our child advocacy program in Dependency and Neglect provides the ongoing training and support for volunteers to continue their advocacy efforts and collaborations in our community. The core of this program is safe and permanent home placement for each child victim through advocacy from community volunteers. A CASA volunteer is appointed to a case by the Judge; CASACD pairs the child with a dedicated advocate for the life of their case. Each volunteer devotes countless hours to learning about the child, their family, and the child's individual needs. The time spent building a relationship with a child can span months, years and even time after the life of a case. Volunteers constantly observe the child's situation to elevate their voice and speak for their best interests in court. Volunteers undergo 30 hours of training, monthly supervision, and continuing education to assure they feel well equipped and successful along the way. CASA staff support every volunteer throughout the entirety of their case. Our expansion efforts in providing a Truancy Advocacy program to Summit County are culminating in an expected launch in fall of 2023. The Truancy program consists of volunteer advocates ensuring children are thriving in school while guiding them towards the resources they need to break through educational barriers. Volunteers work as a team involving the child, child's family, GAL, and school representatives for the most effective outcome.

Goal of Request: Continue to grow an established and diverse CASA volunteer base that passionately advocates for children to have a safe and permanent home.

Activities to Achieve Strategy: 1) Strategy 1) Dedicate funding and resources to recruitment activities such as online advertisements, newspaper advertisements, and in-person outreach events in the community. Strategy 2) Launch new marketing and outreach campaigns geared towards male and Latinx volunteer candidates that will aid in providing more diverse representation for our assigned children. Strategy 3) Provide consistent support to our current volunteer base by continuing frequent check-ins, monthly collaborations, CASA book club, social activities, and acknowledgements. Strategy 4) Provide volunteers with any additional support they need, as well as DEI (Diversity, Equity, and Inclusion) trainings to ensure that all children feel adequately represented.

Quantifiable Results of Strategy: Strategy 1) Using our secure database Optima, we can track the 51 current volunteers in our database at the beginning of 2023 and follow how many additional volunteers that join our organization by the end of the year. Strategy 2) Using Optima, we can see that our current volunteer base consists of 7% non-white advocates, and 19% male advocates. Upon implementing new targeted marketing campaigns geared towards our goal of increasing these numbers, we can track our growth at the end of the year. Strategy 3) We can record and follow our volunteer retention through our 2023 retention plan. Our goal is to sustain 85% retention in the next 5 years. Strategy 4) We ensure volunteers receive 30 hours of pre-service training and require a minimum of 12 hours of additional training, including 1 hour of DEI education.

What impact will this program make in the community and how will you measure that impact: Our organization demonstrates an effective response to the needs of our community's child victims of abuse and neglect. Per the ACEs (Adverse Childhood Experiences) study parental child abuse and neglect is considered an adverse childhood experience. Through the ACEs study, it has been demonstrated that a child experiencing ACEs is at a higher likelihood of experiencing negative outcomes in several domains. Among these are negative health outcomes, including early death, lower educational attainment as well as higher likelihood to engage in

drug and alcohol abuse. Through this research, one intervention has emerged as an integral strategy to mitigate the detrimental impact of ACEs: "having access to a trusted adult during childhood is critical to helping children build resiliency." CASA volunteers are trusted adults who support child victims of abuse and neglect, thus responding with the necessary intervention to meet the needs of child victims. CASACD is proud to say that we can meet the growing demands for our services and advocate for 100% of children assigned to this program. Year-to-date for 2023, 49 children from 24 families in our Dependency and Neglect program have been served by 22 CASA volunteers, 37% of which reside in Summit County. During this period, 15 children in 8 cases were found to be in safe and stable homes; their cases have been closed by the court. New cases involving 15 children were assigned a CASA volunteer advocate. All children with open cases continue to be served by their CASA volunteer.

Colorado Fourteeners Initiative

To protect and preserve the natural integrity of Colorado's 14,000-foot peaks through active stewardship and public education.

Program:

Total number served by the program: 22,000

Award (Cash, In-Kind, or Both): \$0

Describe the project/program(s) to be funded: CFI's Adopt-a-Peak crew will work one eight-day hitch performing trail maintenance on Quandary Peak's East Ridge route. The crew will complete staff-only reconstruction work on more technical rock structures and host at least three single-day volunteer trail stewardship projects involving a minimum of 50 volunteer days. The goal is to continue high priority delineation work high on the ridge that will help keep hikers on the trail corridor and reduce trampling of fragile alpine vegetation. The work will consist of disguising socially created braids with rocks and transplanted vegetation. CFI plans to build multiple rock structures to help retain soil and support areas of eroding tundra. This grant will fund staff time planning the volunteer projects, directly recruiting, and communicating with volunteers, as well as boots-on-the-ground staff time working with partner organizations, local businesses, youth camps, and individuals. CFI will place a TRAFx infrared trail counter on Quandary Peak to monitor the number of hikers climbing this peak daily. CFI will also collect detailed GPS-based trail conditions inventory to assess how trail conditions have changed in recent years. This data allows CFI and the Forest Service to track use and see how hiking use effects on-the-ground conditions, determine the need for continued trail maintenance and restoration work, and estimate the economic impact that 14er hikers provide to local trailhead economies. CFI also hopes to reconfigure/update the trailhead kiosk which is currently located in a poor location and is failing to educate hikers about important LNT ethics and responsible recreation practices.

Goal of Request: Trail Stewardship: Protect the fragile alpine plants and wildlife on Quandary Peak from the recreation-caused impacts of hikers. Sustainable Trails: Better understand hiking use trends, economic impact of 14er hiking, and current on-the-ground trail conditions on Quandary Peak Hiker Education: Educate hikers at the Quandary Peak trailhead about Leave No Trace ethics and responsible recreation practices for the alpine ecosystem.

Activities to Achieve Strategy: 1Trail Stewardship: - Recruit Adopt-a-Peak partner groups from the community or groups with strong ties to Quandary Peak and Summit County. - Recruit, hire, train and deploy Adopt-a-Peak crews (2 crews with 4 members each) Sustainable Trails: - Schedule TRAFx unit installation, revisit site at least twice to download data from counter, and remove counter in fall. - Schedule three days for Fields Programs Director to revisit Quandary's East Ridge trail and catalog existing structures, needed trail features, and estimated cost to maintain. Hiker Education: - Secure volunteer to assist with the Peak Stewards program and hold trainings as necessary - Collaborate with USFS to redesign panels on trailhead kiosk and move to a location with higher visibility.

Quantifiable Results of Strategy: Trail Stewardship: - Schedule three Adopt-a-Peak projects with an estimated 50+ volunteer days contributed - Construct 150 square feet of rock backwall - Perform 1 mile of routine trail maintenance - Volunteers Engaged: Friends of Dillon Ranger District (1 day, 15 people), Corporate Partner (1 day, 15 people), CFI Recruited Volunteers (1 days, 20 people) Sustainable Trails: - Obtain accurate 24/7 hiking use data on Quandary Peak from June through October. - Collect detailed notes on trail conditions along 3.33-mile route. Hiker Education: - Four Peak Steward volunteers to perform on-mountain hiker contacts.

What impact will this program make in the community and how will you measure that impact: CFI's trail maintenance, reconstruction, and vegetation restoration work is very tangible, measured in quantifiable statistics including linear feet of trail maintained, number and type of trail structures installed, and surface area of terrain restored. This information is tracked annually to show progress on individual peaks and across the Fourteeners statewide. The USFS reviews work to ensure it is completed satisfactorily and will pass the test of time. Process inputs, like the number of volunteers, hours worked, age and gender of participants is tracked and reported annually. CFI also tracks visitor contacts made by crews and volunteer Peak Stewards, which helps gauge the organization's educational presence among the hiking public.

Colorado Learning Connections

At CLC, we help create life-changing opportunities through education for students who struggle at school in our Summit County mountain community. We assist with education for grades K-12, enabling youth to become mathematicians, scientists, engineers, researchers, historians, writers, inventors, doctors, lawyers or whatever they dream to be.

Program:

Total number served by the program: 30-40

Award (Cash, In-Kind, or Both): \$3,000

Describe the project/program(s) to be funded: CLC's Opening Opportunities Scholarship Program serves economically disadvantaged and underserved students in Summit and surrounding counties by providing economic support in the form of funding, ranging from 25% - 100% tuition support. Our programs utilize a relationship-driven, individualized approach to learning proven to unlock student potential; each student is paired with a degree-holding tutor who works with them over the entire academic semester (or year), helping to create a solid and stable support system. As a result, CLC students have increased academic achievement and personal growth, inspiring a sense of drive for education which increases their opportunities to obtain a better quality-of-life as a result of economic prosperity. Creating stronger academic futures can lead to further education and professional job attainment, helping to not just support our students, but helping to support and strengthen our greater community as well. While many service providers (both public and private) in our greater mountain corridor charge up to \$135 per hour for tutoring services, CLC provides the same services discounted to \$75 per hour for all students. We accomplish this through charitable funding which supports approximately \$70,000 in direct tutor expenses per year.

Goal of Request: Fully support 30+ students in our community who need our tutoring services but cannot afford them.

Activities to Achieve Strategy: 1Continue operating as the area's only independent education center, along with providing administrative and tutoring services support in tandem with the Lake County School System in Lake County, CO. Continue to manage multiple programs to support our greater community, especially students with limited financial capabilities. Utilize the Opening Opportunities Scholarship Program (OOSP) to provide little to no-cost, weekly academic support. Reduce grade retention and increase credit capture through supported tutoring. Support academic and study skills, while helping to increase the confidence of students in the classroom and beyond. Renew a passion and drive for academics and education. Provide support for college consultation and admissions preparation.

Quantifiable Results of Strategy: Increase the amount of students provided the OOSP scholarship by at least (5) for the 2023-2024 academic year. Provide over 700 hours of academic one-on-one tutoring support to our students. Maintain a 100% graduation rate in our senior class and ensure that all students are able to move into the next grade in the following academic year.

What impact will this program make in the community and how will you measure that impact: To better frame the education issues in Summit County, we can look to recent state test results. Standardized testing results for non-ELL Summit County students overall "Met and Exceeded" expectations and fell within the 78th percentile in comparison to all other students throughout the state of Colorado. However, ELL students scored much lower. They fell within the 2nd percentile in comparison to all other students throughout the state of Colorado as compared to non-ELL student's 78th percentile mark. This means that 98% of students throughout Colorado performed better than Summit Middle School's ELL students. (Summit Daily, 2022) CLC strives to not only increase the capabilities of students to score better on standardized tests as well as in the classroom, but to provide better support for their education journey as a whole. Surveying each semester has shown that working with our tutors increases the confidence and capabilities of students, while helping to grow their own desires for further educational opportunities.

Domus Pacis Family Respite

The mission of Domus Pacis Family Respite, Inc. is to offer individuals, who have suffered a traumatic medical event, a respite environment that encourages interaction with other family members and caregivers in a comfortable and peaceful surrounding.

Program: This request specifically supports our family respite program. Most of the Domus Pacis families have been severely financially impacted by their cancer journey, and now even more so from the Covid Pandemic. For this reason, Domus Pacis provides some meals and lodging free of charge. In addition, because of the high cost of local resort activities, Domus Pacis provides one or two family focused activities if available through in-kind donations. Families consistently comment how important the activities are to create family time and memories, something they have not had in a long time. Tubing is a unique and great winter activity for families because everyone can do it and there are no skills or expensive equipment needed.

Total number served by the program:

Award (Cash, In-Kind, or Both): 20 x Tubing 1-Hour Passes \$640

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Education Foundation of the Summit

The mission of the Education Foundation of the Summit is to support public education in Summit County, Colorado by: Supporting innovation, creativity, literacy, technology, and STEAM (science, technology, engineering, arts, and math) through Eileen Finkel Innovative Teacher Grants; Supporting and encouraging college success with senior scholarships; Supporting school, parent and student organizations through collaborative partnerships with school-based organizations; and Supporting community members who volunteer in schools.

Program: The Eileen Finkel Innovative Teacher grants are aligned with the Summit School District's strategic plan and the IB Learner Profile. Each fall, teachers request support for their ideas through a grant application process. Principals and parent-teacher organization officers partner with EFS to review and refund the requests. The awards are also made possible through grants from the towns and local foundations.

Total number served by the program: 3653 (79 Teachers from Elementary/Middle/High and 3,574 Students from PreK-12)

Award (Cash, In-Kind, or Both): 20-Foot Pontoon Boat Rental (2 Hours) \$224

Describe the project/program(s) to be funded: The Eileen Finkel Innovative Teacher grants are aligned with the Summit School District's strategic plan and the IB Learner Profile. Each fall, teachers request support for their ideas through a grant application process. Principals and parent-teacher organization officers partner with EFS to review and refund the requests. The awards are also made possible through grants from the towns and local foundations.

Goal of Request: Increase student achievement in Summit School District.

Activities to Achieve Strategy: 1Inform: Inform all teachers, principals, and administrative staff of the grant program. Partner: Collaboratively meet with school leaders, including principals and Parent/Teacher Association officers, to select applications to be awarded funding. Award: Award up to \$2,500 to selected applicants

Quantifiable Results of Strategy: Inform: 100% of SSD staff will be informed of the Eileen Finkel Innovative Teacher Award Program beginning in May of each year through emails, newsletters, and PTA meeting bulletins. Partner: Meetings will be held no later than Oct 15 at each of the 9 SSD schools to select applications to be awarded funding. Award: \$60,000 or more will be raised annually for grants to teachers and funds placed in principal accounts for selected teacher projects no later than Nov. 1

What impact will this program make in the community and how will you measure that impact: We measure the impact of Innovative Teacher Grants by meeting with teachers and principals during the school year to see what the educators report as the impact of the grants on student learning and achievement. We request post-project information through an email invitation directing recipients to a short survey, which has greatly improved reporting. EFS Directors and school principals also visit classrooms of teachers awarded the grants to talk to students and teachers about the impact. We will also examine state assessment scores longitudinally (when available) to see if there is improvement in reading, mathematics, and science achievement.

Family & Intercultural Resource Center

FIRC is committed to the mission of promoting stable families. Strong families are the foundation for a thriving and caring community. FIRC ensures that people can meet their basic needs, gain social support, and develop key skills. With the right tools, FIRC believes people can succeed as individuals, parents, and community members.

Program: FIRC requests these in-kind items for the Annual Hearthstone Wine Dinner. Funds raised at this event are critical to sustaining key human services programs used by 10,000 residents annually. Through Parenting, Food, Health & Wellness, and Financial Empowerment programs, working families and individuals get their basic needs (i.e., food, housing, health care) met, gain key life skills, and form stronger social support networks. To promote strong families and strengthen our community, we offer the following services: - parenting education and home visits for families with children aged 0-3 - rental and medical assistance for people experiencing a financial, medical, or housing crisis - coaching and support for families experiencing instability - financial empowerment education & connection to resources - weekly visits to the agency's two Food Markets offering 70% fresh foods - navigation and application support for food and medical assistance programs - behavioral health navigation, supportive goal setting, & connection to care - one-on-one peer support programs for Spanish-speaking residents

Total number served by the program:

Award (Cash, In-Kind, or Both): Silent Auction Package x 2 \$1,504

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Friends of the Colorado Avalanche Information Center

The Friends of the Colorado Avalanche Information Center's mission is to support avalanche forecasting and education throughout Colorado.

Program:

Total number served by the program: 132091

Award (Cash, In-Kind, or Both): \$5,000

Describe the project/program(s) to be funded: Friends of CAIC is dedicated to bolstering avalanche forecasting and education across the state of Colorado. Our efforts revolve around three primary program domains: forecasting operations, technology advancement, and avalanche education and awareness initiatives. We are requesting a grant of \$5,000 to support the Colorado Avalanche Information Center's (CAIC) forecasting operations and \$2,500 to support our Trailhead Outreach Program. The Colorado Avalanche Information Center issues daily advisories for mountain weather and avalanche conditions. These products cater to a broad audience of individuals engaged in recreation, travel, or work within avalanche-prone regions. This encompasses a wide spectrum of individuals, including skiers, snowboarders, snowmobilers, ski patrollers, mountain guides, emergency response units, municipal and county staff, as well as all those traveling through the mountainous corridors of Colorado. The Trailhead Outreach Program reached over 8,000 people statewide last season and over 3,600 in the Dillon Ranger District. We are expanding this program for 2023/2024 with the inclusion of a mobile avalanche education trailer designed for expanded outreach at trailheads.

Goal of Request: 1. Maintain current Summit County avalanche forecasting operations 2. Maintain Friends of CAIC Trailhead Outreach Program

Activities to Achieve Strategy: 1. Maintain our current grant support from local governments and foundations. 2. Hire and train a trailhead coordinator based in Summit County. 2(A). Visit trailheads throughout the Dillon Ranger District and engage with at least 2,000 backcountry users 2(B). Maintain avalanche safety signage throughout the Dillon Ranger District 2(C). Deploy the mobile avalanche education trailer to local trailheads and provide more in-depth education opportunities.

Quantifiable Results of Strategy: 1. Raise \$79,500 through local government and foundation support 2. Trailhead Coordinator will do 75 trailhead visits and engage with at least 2,000 backcountry users. 3. Trailhead Coordinator will deploy the mobile avalanche education trailer at least 6 times within the Dillon Ranger District during the 2023/2024 season.

What impact will this program make in the community and how will you measure that impact:

Backcountry use is exploding across Colorado. A nationwide study by the Snowsports Industry Association found that there was a 90% increase in alpine ski touring and a 50% increase in snowboard touring from the 2020/2021 to 2021/2022 seasons alone. As the number of backcountry users increases, so does the need for avalanche forecasting, awareness, and education. Last season CAIC recorded 5784 avalanches in Colorado. Among these, 826 were localized within the CAIC Vail/Summit zone. Regrettably, two of these avalanche occurrences culminated in fatalities. This season, our desired outcomes for CAIC forecasting operations include improved accuracy of CAIC avalanche forecasts, as well as an increase in the quantity and quality of snowpack observations. Ultimately, creating increased avalanche awareness and reducing the likelihood of avalanche accidents, injuries, and deaths in the area. Friends of CAIC Trailhead Outreach Program coordinators travel throughout the state to visit trailheads and engage with backcountry users with the goal of keeping "check the forecast" top of mind. Last season we had a dedicated Trailhead Outreach Coordinator for the Dillon Ranger District. They made 97 trailhead visits and engaged with over 3600 people during the 2023/2023 season. For the upcoming 2023/2024 season, we anticipate replicating these outcomes while also incorporating our mobile avalanche education trailer at the more bustling trailheads within the district. Our assessment of impact is framed by a comparative analysis between the population reached through our products and educational initiatives and the subset of individuals involved in actual avalanche incidents.

Friends of the Dillon Ranger District

Friends of the Dillon Ranger District (FDRD)'s Mission is to partner with the White River National Forest's Dillon Ranger District in Summit County to provide opportunities for the community to play a more active role in the sustainable management of the local forest and to enhance the experiences of all who recreate there.

Program: The Volunteer Celebration is a time for FDRD staff, Board and volunteers to gather in a celebratory way at the end of each field season. FDRD will provide dinner and drinks for individuals as we look to continue to foster our community of volunteers.

Total number served by the program: While the total numbers of volunteers to help achieve these goals may only be counted in dozens, we believe that the impact from this work can have a direct positive impact to 3000+ Frisco locals and visitors.

Award (Cash, In-Kind, or Both): \$5,000 & Day Lodge Facility Rental \$400

Describe the project/program(s) to be funded: Frisco "Backyard" Trails – We will use the offseason to further develop the plan for this series of trails in the Town of Frisco's "backyard". We hope to make improvements to the Ophir Mtn trail system and continue to monitor Masontown/Rainbow lake zone. With so many trails in this area, FDRD looks forward to discussing the overall management plan with USFS to best utilize our resources and how we can best support them. Old Dillon Reservoir- We will continue to install signs and make tread improvements to this trail system. With winter and summer use, we've made good strides to improve the navigation of this area Adopt a Trailhead- Trailheads are adopted by volunteers to keep clean and tidy throughout the summer. Trailheads in Frisco that are part of this program include Zach's Stop, North Ten Mile, Meadowcreek, Gore Range Trail, Officers Gulch, and Old Dillon Reservoir. Educational Programming- FDRD provides free youth education programming for Town of Frisco camps both during the summer, winter breaks and after school. Summer and after-school programming we provide include education on wildlife, stream health and macroinvertebrates, forest health and stewardship, etc. The winter programming entails exploring snow science and safety while on snowshoes. On average, we will do 5-6 programs in the summer, 4 programs in the winter, and up to 4 programs after school with the Town of Frisco.

Goal of Request: Continued work on trail systems and other forest-health related projects in and around the Town of Frisco

Activities to Achieve Strategy: 1Coordinate meaningful projects, under the guidance of USFS specialists, to maximize our organization's volunteer and project work Recruit and hire a seasonal FDRD staff member to serve as liaison with trail project groups Scout project locations and prepare an effective work plan. Identify the greatest needs on our National Forest and coordinate projects appropriately Evaluate the project work and effectiveness upon completion of the project

Quantifiable Results of Strategy: - 4-5 youth-related projects through the Frisco Day/Fun/Bike camps - engage 50+ volunteers of all ages - provide 130 hours of service (worth almost \$4000 of production) - linear feet of trail improved - acreage of affected forest naturalized

What impact will this program make in the community and how will you measure that impact: FDRD promotes active volunteer stewardship of our local National Forest, filling critical gaps in human resources and building capacity for projects with other US Forest Service partners. FDRD has successfully sustained long-term coordinated efforts by serving as the liaison between individuals, organizational partners and the Forest Service. Tangible benefits to public lands in Summit County will include more sustainable trails, restored landscapes, and improved National Forest lands. In addition, FDRD fosters youth environmental awareness by helping children make the connection between healthy forests, healthy communities and their own daily lives. We can directly measure quantifiable impacts like linear feet of trail improved, number of youth educated, bags of trash removed from Frisco trailheads and linear feet of useless barbed wire fencing.

Frisco Elementary School PTSA

The Frisco PTSA is committed to creating a community within Frisco Elementary School by supporting our children, parents, teachers, and staff through Advocacy, Communication, Safety, and Fundraising.

Program: The Frisco PTSA will be holding a silent auction to raise funds for our programs. The funds raised will go toward our literacy, International Baccalaureate, and STEM resources, along with teacher professional development.

Total number served by the program: All 232 students at Frisco Elementary will experience a field trip this school year. The High Trails Outdoor Education Center trip is geared toward 4th graders. There are approximately 35 4th graders.

Award (Cash, In-Kind, or Both): \$5,000 & Silent Auction Package x 1, Day Lodge Facility Rental \$1,152

Describe the project/program(s) to be funded: The High Trails field trip costs approximately \$200 per student. In order to promote community inclusivity, the PTSA wishes to use the Town of Frisco grant to pay the High Trails expenses for every 4th grader at the school. Aligning with the Town's strategic objectives, this experience gives the students a vibrant cultural, arts, and recreational opportunity. Field trips give the students the opportunity to experience new environments, make connections with their peers, and grow socially and emotionally. \$5,000 will cover the cost of 25 4th graders to attend. The PTSA will use other fundraising sources to cover the rest of the costs.

Goal of Request: Broaden local student's knowledge of nature, themselves, and others.

Activities to Achieve Strategy: 1Work with High Trails Outdoor Education Center to reserve dates for the field trip. Prepare the students for the overnight. Ensure all students have the necessary equipment (sleeping bags, warm clothes, etc.). Reserve school bus transportation. Work with High Trails on the curriculum.

Quantifiable Results of Strategy: We will track the number of students attending the High Trails field trip.

What impact will this program make in the community and how will you measure that impact: This project aligns well with the Town's strategic objectives of giving the students a vibrant cultural, arts, and recreational opportunity. The High Trails Outdoor Education overnight trip ranks as one of the most influential experiences of Summit County youth. Year over year, when reading high school essays about elementary school experiences, the High Trails trip leaves incredible, lasting memories. Field trips give students the opportunity to experience new environments, make connections with their peers, and grow socially and emotionally. The impact of this experience is difficult to measure but can be seen in the student's growth. The students will have a renewed sense of confidence after attending this field trip.

High Country Conservation Center

High Country Conservation Center (HC3) is a nonprofit 501(c)3 organization with a mission to promote practical solutions for waste reduction and resource conservation in our mountain community.

Program: The in-kind donations will be used to raise funds in the silent auction portion of HC3's Party for the Planet fundraiser. In 2023, Party for the Planet netted \$131,066, the largest amount raised in the event's history.

Total number served by the program: 2,903 residents and homeowners

Award (Cash, In-Kind, or Both): \$0 Silent Auction Package x 2 \$1,504

Describe the project/program(s) to be funded: HC3's Water Smart program offers discounted irrigation assessments to help residents and homeowners' associations (HOAs) reduce water used to irrigate grass lawns. But simply watering more efficiently isn't enough. By 2050, water demand in our community will outpace supply. Because outdoor water use is a major source of consumption, it's time to start educating the community on turf alternatives – low-water plants that make sense in our arid mountain environment. A grant from the Town will allow HC3 to expand its existing Water Smart program by funding the design of three low-water, fire-wise landscape plans that show residents how to transition from water-intensive grass lawns to climate-appropriate wildflowers, shrubs, and perennials. The plans – featuring locally available plants and water conservation tips – will be posted on HC3's website for community use. Funding from the Town will also support planning for small demonstration gardens. Staff will identify potential sites and seek to install at least one garden (using the developed landscape plans) in 2024. HC3 will also host at least two events or workshops on topics such as using the landscape plans and maintaining low-water landscapes. The goal of this project is to empower homeowners and HOAs to transition away from turf grass to low-water landscapes, thereby reducing water consumption and increasing resiliency in the face of a scarcer water future. The project creates the foundation for a turf replacement program that HC3, Frisco and other towns can build upon in the future.

Goal of Request: HC3 will empower homeowners and HOAs to transition away from turf grass to low-water landscapes, thereby reducing water consumption and increasing resiliency in the face of a scarcer water future.

Activities to Achieve Strategy: 1) Activities to achieve the above strategies include: 1) Work with a certified professional to create three landscape plans and post all information to HC3 website. Each landscape plan will have a different theme (such as shade, full sun, or pollinators) and include a list of required plants, a map showing how to position the plants, water conservation best practices such as compost and mulch application, and general instructions for using the plans. 2) Identify sites to plant demonstration gardens that use the plans developed through this project; install at least one site in 2024; shoot photos of existing low water-landscapes in bloom. 3) Create and distribute marketing materials to promote the plans; host two workshops to help homeowners, HOAs and industry professionals use the plans and/or maintain low-water landscapes.

Quantifiable Results of Strategy: Quantifiable results include: 1) 3 low-water landscape plans created; water conservation tips and best practices posted to HC3 website 2) 3 demonstration sites identified; 1 demonstration garden planted 3) 3 marketing assets (print ad, social media ad and radio script) created for promoting the plans; 2 workshops hosted; 2,903 people engaged through all project activities

What impact will this program make in the community and how will you measure that impact: Seven states, including Colorado, rely on the Colorado River for water, and collectively we're using more than the river can sustainably provide. This problem is exacerbated by climate change, which is drying the West and increasing temperatures, further stressing rivers – including those in the Blue River Watershed. The Water Smart program helps our communities be part of the solution. Town funding will allow HC3 to expand its existing Water Smart program and empower Frisco residents and HOAs to increase water conservation efforts. Impacts include: - More residents understand future water scarcity - More residents see the beauty and benefits of low-water landscaping - More residents plant low-water landscapes - Frisco residents use less water in their yards To measure the project's impact, HC3 will track progress against the following targets: 3 landscape plans developed, 3 demonstration sites identified; 1 demonstration site planted, 3 marketing assets created, 2 workshops hosted. Staff will also track the number of times the plans are downloaded from the HC3 website, the number of workshop attendees, and the reach of marketing activities. Together, these activities and impacts create a foundation for a turf replacement program that HC3, Frisco and other towns can build upon in the

administration of all inclusions of the program curriculum. 3. 10 Summit County schools and youth agency partners will assist with the recruitment of underserved youth to directly benefit from the program.

What impact will this program make in the community and how will you measure that impact: The progressive curriculum is built around the SEL sets of skills: Relating well to Others, Understanding and Managing Feelings, Responsible Decision Making, and Social Responsibility. Skill learning happens through social interaction and relationships that develop through the outdoor activities of skiing and snowboarding. The 40 local community mentors engaged with SOS model these skills for youth, and provide practice opportunities for youth's skills through workshops, community service projects, and leadership panels. SOS measures impact through the administration of pre and post-program surveys that demonstrate the effectiveness of the curriculum, and youth's development towards the program's target skills. Most importantly, SOS incorporates disadvantaged youth into the Summit community through connection to peers, positive mentors, and the community. This integration and social support is paramount to the success of programs.

High Country Soccer Association/Summit Strikers

HCSA's Mission is to provide an optimal soccer environment in which every player can develop to their fullest potential regardless of their gender, age, skill level or financial capabilities. Our goals are to provide opportunities for every child and adult who wants to play soccer and serve Summit County by building an innovative participant driven soccer organization. We envision the Association as a community development tool; one that brings together people from all backgrounds/cultures.

Program: Challenger Soccer camp

Total number served by the program:

Award (Cash, In-Kind, or Both): \$1,000 & 40 Field Hours \$1,000

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Keystone Science School

With the outdoors as a backdrop for learning, Keystone Science School inspires curiosity and critical thinking through the lens of science to change lives and strengthen communities.

Program:

Total number served by the program: In 2022, 379 unique Summit County students participated in 1,225 program sessions at Keystone Science School. While the majority of these were through the Summit Day Camp program (221 unique campers in 1,007 sessions), Summit County students attended 218 additional program sessions throughout the year. The breakdown for Frisco is as follows: 73 unique participants in 154 sessions. KSS anticipates a similar number of participants in 2024.

Award (Cash, In-Kind, or Both): \$0

Describe the project/program(s) to be funded: The KSS Summer programs offer a range of camp experiences full of science exploration, Colorado adventure, and traditional camp-style fun. Whether participating in Day Camp, Summit Day Camp, Discovery Overnight Camp, or Pathfinder programs, youth aged 5-17 evolve from curious learners to confident leaders. A robust scholarship program, supported by our generous donors, ensures that finances aren't a barrier to children's participation. Camp also facilitates a weekend program in October known as Harvest Camp. Summit Day Camp serves only Summit County residents in partnership with Summit County School district to provide a safe and educational summer learning environment. School year programs bring science and outdoor leadership to life through informal investigation and hands-on research projects, leveraging KSS' 23-acre Rocky Mountain facility, surrounding public lands, qualified and trained instructors, and outcome-driven programming. We work with K-12 schools, community groups, and retreat groups utilizing a non-biased, interdisciplinary approach. Whether groups come for a 3-day, 2-night residential or camping experience or take advantage of a customized day program, each participant can learn hands-on in the natural world, driving home the scientific principles we teach to meet classroom and personal growth goals through a balance of Science, Adventure and Fun! The 3rd Grade Ecology program is offered to Summit County 3rd grade students from across the district to provide fun, outdoor, science learning experiences right in their backyard.

Goal of Request: • Increase access for all Summit County students to consistent, accessible, on-site, and affordable programming in outdoor education and immersive science learning. • Increase access for parents in Summit County to out of school care and programming in the summer and options throughout the school year, like Harvest Camp offered during fall break, so they can focus on their careers without undue sacrifice to family life.

Activities to Achieve Strategy: 1• Recruit, hire and train outstanding counselors and instructors to provide KSS program curriculum and facilitate outdoor experiences. • Enhance and maintain the KSS campus, vehicles, and equipment to provide a world-class learning environment. • Conduct family outreach and education about KSS programs, sliding-fee scale pricing, scholarship opportunities, etc. in both English and Spanish. • Ensure efficient and accessible registration process are available for families to sign up for programming in both English and Spanish, with additional phone support for families that do not have access to or literacy in on-line registration technologies. • Provide high-quality learning experiences year-round through above listed program offerings. • Conduct family evaluations at the conclusion of each program and utilize data for immediate and long-term program improvements and impact evaluation. • Continue to conduct community outreach and fundraising to ensure financial capacity for covering the true costs of running these programs and scholarships.

Quantifiable Results of Strategy: • Number of students who participate in KSS programs from Summit County and specific towns of Breckenridge, Dillon, Frisco, and Silverthorne. • Number of hours of instructional learning, primarily science-based instruction which builds vocabulary. • Number of hours of out of school care available to working families from Summit County. • Number of and total amount of scholarships and discounts provided to Summit County families who attend KSS programs

What impact will this program make in the community and how will you measure that impact: KSS provides year-round programming available to Summit County students, including 3rd Grade Ecology and Harvest Camp. Summit Day Camp and Pathfinders offer 10 summer weeks of Monday to Friday programming

to SSD students in K-8 at a heavily discounted rate. As a result, parents receive consistent, accessible, on-site, and affordable programming. KSS is also actively working with Project Thrive to re-engage in supporting more integrated and accessible out of school programs. By offering Summit Day Camp and other programs to these students they gain instructional hours they would not have had otherwise, as most parents report that their child would not be in another program if they did not attend KSS. Literacy experts and educators have consistently found that one of the most important keys to building strong literacy skills in readers of all ages is the ability of the reader to have a vast array of background knowledge in a variety of different areas. Many studies have shown that background knowledge plays an enormous role in reading comprehension. The experiences that nature immersion programs such as KSS provide to children who are developing literacy skills is a highly impactful way to develop and strengthen background knowledge that readers can later apply to academics. The counselors at KSS provide ample opportunities to engage students in both direct and indirect vocabulary and science learning through the naming and classification of natural objects through engagement in geology, forest and aquatic ecology that can naturally take place through outdoor dialogue in specific settings.

Mile High Council on Alcoholism and Drug Abuse

Provide a caring, seamless continuum of behavioral healthcare to those in need.

Program:

Total number served by the program: 50

Award (Cash, In-Kind, or Both): \$0

Describe the project/program(s) to be funded: Reduces barriers to outdoor and experiential activities for teens in our community, who would not have this access otherwise. We serve predominately youth who qualify for Medicaid and we also serve a large portion of Latin(x) youth

Goal of Request: Decrease substance misuse in the adolescents demographic in Summit County.

Activities to Achieve Strategy: 1One event a month, as well as marketing, to encourage youth to come and engage in treatment and decrease substance use.

Quantifiable Results of Strategy: Increased attendance in sober events, events are being held once a month, adolescents become more engaged in treatment.

What impact will this program make in the community and how will you measure that impact: Increases outreach opportunities as peers can go to where teens hang out in order to outreach them, as they can be challenging to engage in an office setting. Allows for more outdoor and experiential activities the peers feel strongly that the key to recovery is adventure. We are looking to decrease the symptoms of mental illness and will measure that impact through pre and post surveys.

Mountain Dreamers

To inspire, educate and advocate in order for immigrants and their allies to create systems that advance equity and social justice in our Mountain communities.

Program:

Total number served by the program: 800

Award (Cash, In-Kind, or Both): \$5,000

Describe the project/program(s) to be funded: Immigration Legal Defense Program: In person assistance and immigration financial aid for application fees for work permits, legal representation in immigration court, DACA, visas for victims of crime & trafficking, special juvenile visas for victims of child abuse and neglect, and asylum petitions for families fleeing poverty and violence. Immigrant Services Program: In person assistance obtaining a Colorado immigrant driver's license/ID; in-person assistance with tax filing and ITIN applications, in collaboration with a Denver nonprofit of tax attorneys. Immigrant Advocacy Program: Supports immigrant community members on various issues, including wage theft, harassment, policing, human trafficking, housing discrimination and displacement, access to services, etc. and works on policies that affect immigrant families at the state and local level. OSO Outdoors: Mountain Dreamers' outdoor equity and inclusion initiative, seeking to reduce barriers to participation of immigrant community members in the Colorado outdoors. 2023-24 will see a second season of free snowboard/ski lessons for local immigrant adults & youth in collaboration with Arapahoe Basin, taught by local immigrants from the community.

Goal of Request: To inspire, educate and advocate for immigrants and their allies to create systems that advance equity and social justice in our Mountain communities.

Activities to Achieve Strategy: 1For MD's continuing programs, activities will include: - in-person assistance, either by appointment or walk-in, at our offices in Frisco and Eagle, for immigrant services, immigration legal aid, and advocacy issues - continuation of various workshops on housing, life skills, immigration, etc. - hold regular monthly meetings of the Community Committee, made up of local immigrant volunteers - hold free on-mountain ski/snowboard lesson programs for at least 32 (possibly more) young adult and adult immigrant community members in collaboration with A-Basin.

Quantifiable Results of Strategy: 800 unique clients served among the immigration legal aid, driver's license, housing advocacy, legal advocacy, and outdoor equity and inclusion programs. \$100K direct assistance distributed in the form of immigration legal aid including DACA, work authorizations, visas, and deportation protections.

What impact will this program make in the community and how will you measure that impact: Mountain Dreamers' work empowers local immigrants and their families to advocate for themselves and their community, as well as supports them with direct services so that they can access legal benefits like the drivers licenses, affordable housing, and immigration/status benefits available in the law. MD also advocates for them in cases of injustice or abuse, like wage theft, human trafficking, or discrimination and harassment. Mountain Dreamers tracks the number of members served for each program and collects demographic data to the extent possible while protecting privacy, as well as quantitative and qualitative data on the impact of the work to members.

Mountain Pride

Our Mission is to continuously improve the lived experience of our LGBTQIA+ community. Our Vision is to embrace, strengthen, and celebrate the diversity of our LGBTQIA+ communities across the mountains of Colorado.

Program:

Total number served by the program: 250

Award (Cash, In-Kind, or Both): \$500

Describe the project/program(s) to be funded: Approximately one third of respondents to the Colorado LGBTQ+ Behavioral Health State of the State survey reported that they did not feel they have a community to which they belong. A sense of belonging is a strong safety net that can support positive health outcomes, particularly those belonging to marginalized communities. Feeling part of a community has a positive impact on mental health, emotional wellbeing and quality of life for all individuals. LGBTQIA+ individuals exist in every community across the mountains of Colorado. Community events seek to grow connections, lift our allies, enhance visibility and celebrate the LGBTQIA+ individuals through fun events. Events will benefit a wide range of people, including BIPOC, youth, adults, and families. The goal of Mountain Pride's community programming is to provide the LGBTQ+ community with a wide spectrum of programs, safe spaces, events, and opportunities to connect to find joy, camaraderie, and support in the rural West. Specific to this grant, Mountain Pride will deliver monthly community-building events. Community events will focus on connection while also supporting local businesses and have ranged from collective volunteer days to bowling events, self care initiatives, outdoor recreation activities, friendsgiving celebrations, and more. Community events designed by and for LGBTQIA+ community members and allies offer critical connections in Summit County.

Goal of Request: Increase LGBTQ+ community members and allies sense of community.

Activities to Achieve Strategy: Mountain Pride will need to secure business partners to host events and market these events through regional champions and traditional marketing avenues.

Quantifiable Results of Strategy: 250 unique community members will attend a Mountain Pride monthly community event.

What impact will this program make in the community and how will you measure that impact: Beyond financial and branding benefits, there are areas of direct impact to LGBTQIA+ community members and allies who live, work, and enjoy the town through year-round programming. We will measure these efforts through post event survey and attendance.

Mountain Scholars (Fiscal Agent is The Summit Foundation)

*The mission of the Mountain Scholars Program is to support aspiring, first-generation, low income, and academically motivated students from Summit County in earning a 4-year college degree by helping them: *envision a pathway to a 4-year college degree by starting their postsecondary education at CMC, *receive scholarships and support services as college freshmen and sophomores at CMC, and *transition to a 4-year college/university/CMC program that leads to a 4-year college degree.*

Program:

Total number served by the program: 75

Award (Cash, In-Kind, or Both): \$1,500

Describe the project/program(s) to be funded: Mountain Scholars is a program that helps aspiring, first generation (first in their family to graduate from college), low income, and academically motivated students from Summit County earn a 4-year college degree through scholarships, mentoring, counseling, and financial navigation. Mountain Scholars was formed in 2018 through a partnership between The Summit Foundation, Summit School District, and Colorado Mountain College (CMC). The partners noticed that many of the students arriving at CMC from the Summit High School's Pre-Collegiate program were successfully completing their college freshman and sophomore years with mentoring and counseling support. However, they needed much more, in both financial and support services, to reach their goal of a 4-year college degree. Since most of the scholarships for these first-generation college students were awarded for freshman and sophomore years, many students had to quit college beyond that in order to make enough money to cover tuition costs for their upcoming junior/senior years at CMC or when they transferred to another college/university. However, research shows that when students take a break from college after their sophomore year it greatly increases the risk that they'll never return to earn a 4-year degree. So the partners began planning a new program called Mountain Scholars to help keep those first-generation students in school to earn a 4-year college degree. Cash funding from the town would permit us to meet the expanding need as the number of students in the program has grown from 26 in 2018/19 to 75 in 2023/24.

Goal of Request: Help aspiring, first-generation, low income, and academically motivated students from Summit County earn a 4-year college degree.

Activities to Achieve Strategy: 1Identify: Identify aspiring, first generation (neither parent is a college graduate), low income, and academically motivated students through a partnership with SHS Pre-Collegiate program that identifies local Summit County students who would benefit from starting at CMC for their first two years, and then continuing at CMC, or transferring to another college to earn a 4-year degree. Provide support: Provide free support to ensure student success through one-on-one mentoring, academic tutoring, college/career counseling, financial navigation, and assistance in transferring to a 4-year college program. Award scholarships: Award financial scholarships (tuition, textbooks, and other educational expenses): \$1500 each year for freshman/sophomore and \$4000 each year for junior/senior.

Quantifiable Results of Strategy: Identify: 10 or more high school seniors will be recommended for the Mt. Scholars program at CMC following an annual spring presentation by the CMC Mt. Scholars staff to the SHS Pre-Collegiate staff and students. Provide support: 30 or more mentors will be trained for the Mt. Scholars program to provide a 100% match of mentors to students in the program. Award scholarships: \$100,000 or more will be raised annually for scholarships (tuition, textbooks, and other educational expenses).

What impact will this program make in the community and how will you measure that impact: The Mountain Scholars program impacts local families by increasing the number of first generation, low income students from Summit County who earn a college degree. In the past ten years our community has worked in these 3 important areas of need: **FIRST**--Increase graduation from high school and college for first generation students. In 2009, a community partnership established the Pre-Collegiate program at SHS. Since then the graduation rate for Hispanic students has risen from 47% to 92%. Currently about 70% of Summit High School students go to college and one-third of them go to CMC. Mountain Scholars keeps students moving through the college pipeline from high school to CMC to a 4-year college and a college degree. **SECOND**--Increase support for first generation students at CMC. Nationally, only 25% of students who attend a two-year college complete their freshman year and go on to their sophomore year. However, almost 50% of Mountain Scholar students complete a two year degree at CMC. **THIRD**--Increase financial support for first generation students who have successfully completed 2 years at CMC but need help to earn their 4-year degrees. Nationally, only

5% of first generation, low-income students who begin at community college actually earn a 4-year college degree within 6 years without additional support. Mountain Scholars hopes to change these statistics for Summit County students through its scholarships and strong network of support services (mentoring, tutoring, financial/college navigation and counseling) that follow the students from freshman to senior year of college.

Mountain Top Explorium

Mountain Top Explorium is a community resource designed to promote informal learning through interactive exhibits and educational programming that nurture relationships between children and their world.

Program: The request for a Pontoon Boat rental will be used for an employee appreciation event, for both our Museum employees, as well as our Summer Day Camp counselors and directors. The requests for a kayak rental and tubing certificates will be used in a silent auction at our annual Family Fun Night Fundraiser. This fundraiser is an annual event, typically attended by 200 local and visiting families.

Total number served by the program: Approximately 500 unique individuals

Award (Cash, In-Kind, or Both): Silent Auction Package x 1 \$752

Describe the project/program(s) to be funded: Mountain Top Explorium is dedicated to ensuring that our museum and high-quality programs (After School, School Break, and Summer Camp) are accessible to all children and families regardless of socio-economic status or language barriers. To that end, with the assistance of a Town of Breckenridge grant, we intend to implement a three-pronged, strategic, accessibility project. First, we plan to create welcoming and inclusive bilingual signage, fliers, and marketing materials in both English and Spanish. More importantly, MTE plans to join the nationally recognized Museums for All initiative which encourages museums to become more welcoming to members of the community who might not typically visit due to financial hardship. Following the model of this initiative, MTE intends to provide free museum admission to recipients of SNAP benefits. Additionally, MTE would like to extend this access to the local nonprofit Mountain Dreamers, participants of Head Start, and FIRC to further the reach of this access. While the national Museums for All initiative is inspiring and offers a helpful template for becoming a more inclusive space, it does not offer any funding or reimbursement. MTE hopes to utilize grant funding to bring this equitable access to our community. Lastly, MTE plans to organize regular collaborative events with local nonprofits both within our museum space and offsite as traveling outreach programs. In this way, we hope to develop authentic trust and lasting relationships while also delivering high quality STEAM experiences and programming to a larger audience.

Goal of Request: Provide increased access to Mountain Top Explorium for families facing financial hardship via free museum entry as part of the Museums for All initiative. This will provide many new families with access to our hands-on museum and STEAM enrichment activities for their children, especially those in the 0-8 age range. Additionally, to further increase access and become a more inclusive space, the museum will create bilingual signage and materials in English and Spanish.

Activities to Achieve Strategy: Mountain Top Explorium will take several action steps to implement this project. The first will be to work with a translator and designer to update all signage in the museum, content on our website, and other marketing materials. We will also continue our work with community partners such as the FIRC, Mountain Dreamers, Head Start, and food assistance providers such as Smart Bellies, who can support our outreach efforts across Frisco and Summit County. It is through community partnerships that we will be able to market the Museum for All program.

Quantifiable Results of Strategy: This is the first year of this initiative so results are a challenge to identify but we are hoping to have 75 kids and 75 adults access the museum each month through the free entry into the museum. This would total 900 total kid visits and 900 adult visits in 2024. We plan to host a total of 12 events at Mountain Top Explorium Museum with partner groups and 6 offsite activities and events in direct collaboration with partners. While not a specific goal of this request, it is assumed that we can dramatically increase our scholarship recipients for our school break and summer day camp programs. MTE historically received 9 scholarship requests and we anticipate we can greatly increase this amount as we develop stronger relationships with families in need of financial assistance.

What impact will this program make in the community and how will you measure that impact: A cash grant of \$30,000 will directly support the underserved population of Frisco. It is the aim of the accessibility project to create a community space for families and support positive youth development for all families needing financial assistance. Access to Mountain Top Explorium gives children and youth the opportunity to learn through play and imagination. Imagination play is a vital part of child development and helps foster cognitive development, social skills and emotional development. Cognitive skills such as problem-solving, critical

thinking, and creativity are all practiced during imagination play. When children engage in pretend scenarios, they have to come up with ideas, plan actions, and make decisions, all of which contribute to their cognitive growth. Important social skills are developed when children interact with others, negotiate roles, share ideas, and collaborate on imaginative scenarios. This helps them develop important social skills like empathy, cooperation, conflict resolution, and emotional regulation. Imagination play also provides a safe space for children to explore and express their emotions. They can act out different feelings and experiences, which can help them understand and cope with complex emotions. With play at the center of all programs offered, Mountain Top Explorium creates learning environments that are increasingly difficult to find. Our museum and exhibits are thoughtfully designed to facilitate hands-on learning, to spark curiosity, and to engage the minds and imaginations of our participating families.

National Repertory Orchestra

The National Repertory Orchestra is a preeminent intensive summer music festival developing diverse, thoughtful and socially conscious musicians through experiential learning. We inspire young musicians to be great leaders in their communities while Changing Lives Through Music!

Program: The in-kind request will support the National Repertory Orchestra with budget relieving support for its Summer Music Festival. "Day on the Water" provides the NRO musicians with much needed respite from the intense rehearsal schedule of the summer music festival. "Day on the Water" includes a picnic lunch provided by Community Link volunteers and water activities for up to 80 musicians.

Total number served by the program: The program has a reach of over 350 Town of Frisco audience members and over 11,000 individuals county-wide annually.

Award (Cash, In-Kind, or Both): \$1,000 & Marina Landing Facility Rental + 22 x 2-Hour Paddle Sport Rental Passes \$1,400

Describe the project/program(s) to be funded: The National Repertory Orchestra's (NRO) Community Engagement program is a series of family-friendly music performances and initiatives that are accessible to all. Program Summary: The NRO engages the residents and visitors with family-friendly music performances that are easily accessible, interactive, and educational. NRO's free community performances are led by the NRO musicians and Alumni String Quartet that have extensive training in community engagement and partnerships that sustain both artistic and social values. In the summer months these performances take place on street corners, in parks, on front porches and outdoor performance stages. The high-quality music performances are animated with engaging activities such as instrument petting zoos and art and history components. The intended audience are the residents and visitors of Summit County, with an emphasis on families with young children, seniors and under-served individuals that might not otherwise have access to ticketed concert performances. The Alumni String Quartet, with their exceptional classical training, engages our youngest music enthusiasts through educational music programs during the summer months. This program is made available to all Summit County preschools and libraries. The program has a reach of over 350 Town of Frisco audience members and over 11,000 individuals county-wide annually, and includes chamber performances, family concerts, open rehearsals, library, and classroom music education initiatives, as part of NRO's Summer Music Festival.

Goal of Request: Make live music performances accessible to all residents and visitors of Town of Frisco and beyond.

Activities to Achieve Strategy: 1- Conduct Audition Tour to select musicians for the 2024 concert season - Educate musicians to lead Community Engagement events - Select performance venues accessible to all

Quantifiable Results of Strategy: - 80 musicians will receive extensive Community Engagement training - 3 Community Engagement performances held in Town of Frisco - 500+ residents and visitors of Town of Frisco attend a free NRO performance

What impact will this program make in the community and how will you measure that impact: When Arts thrive, our community thrives! The National Repertory Orchestra (NRO) has a significant cultural, educational, and financial impact on the community. Cultural Impact: Arts and cultural organizations, such as the NRO, are engines of community development and community cohesion. The current climate of our nation makes it more important than ever to recognize and celebrate the essential role that arts and culture play in making communities throughout the country not only more vibrant places to live and visit but also more unified, safe, and tolerant. Education Impact: The NRO is first and foremost an educational nonprofit organization that creates win-win opportunities for our local community, the attending musicians, and the audience. Through the universal language of music, we inspire young children with free library and classroom performances, educate professional musicians nationwide for careers in the music industry. Financial Impact: Throughout the nation, arts, and cultural organizations, such as the NRO, make communities more attractive to visit, live and work. In good times and difficult times, arts and cultural jobs drive consumer and business spending. They generate government revenue, ignite business development, drive tourism, and infuse the community with health and vitality. Program impact will be measured through qualitative and quantitative survey questions from participants and stakeholders. The information will be compiled in NRO's Impact Report and made available on the organization's website in early October each year.

NorthWest Colorado Center for Independence

NorthWest Colorado Center for Independence works with people who have disabilities to explore options, set goals, develop skills and take action for living more independently.

Program:

Total number served by the program: We served 5 individuals in our last fiscal year.

Award (Cash, In-Kind, or Both): \$1,500

Describe the project/program(s) to be funded: We work with people with disabilities to exercise our right for choosing and directing tools, resources and opportunities we've identified as supporting what is important to us and our goals for increased self-sufficiency and independence. NWCCI is implementing, modeling, fostering, developing and replicating a consumer-driven and person-centered model of support and service delivery as a systems change paradigm shift. We work to successfully engage those we serve in activities that positively impact individual quality of life and the social fabric of our communities. The goals and objectives are to see positive impact, as self-reported, in the lives of those using NWCCI support and people we serve taking advantage of opportunities to pay it forward by assisting others with similar challenges in our community. The activities implemented to achieve these objectives are defined by the goals of those we serve and include opportunities to practice and develop independent living skills, advocacy, peer support, and civic engagement.

Goal of Request: We will work with individuals with disabilities to increase their independence, we will facilitate individuals with disabilities to work together to achieve enhanced quality of life in their communities, and we will foster inclusivity in all areas.

Activities to Achieve Strategy: 1NWCCI's mission is to work with people who have disabilities to explore options, set goals, develop skills and take action for living more independently. Our Independent Living Coordinators in Summit County take actions and steps every day in this pursuit, supporting people with disabilities and older adults on each of their unique and evolving journey toward further independence. Some of these activities and services are identified in the section of the grant about our organization.

Quantifiable Results of Strategy: We track every goal set and achieved and every service delivered to each individual, as well as every event or activity in which we engage, in our CilSuite database.

What impact will this program make in the community and how will you measure that impact: Frisco residents with disabilities will develop skills and access tools and resources to live independently, including achieving access to housing, employment, and benefits. NWCCI uses a web-based consumer database system to compile and organize data that provides for accurate reporting, analysis and evaluation of program activities and outcomes. We compile monthly and annual performance reports, both program and financial, for the federal Administration for Community Living and State of Colorado Department of Labor and Employment. Our state and federal oversight agencies have access to the database and monitor how many consumers we are working with, types of consumer goals, services provided, outcomes and succession planning. We host random site visits and frequently verify the accuracy of the information submitted in monthly and annual performance reports. Internally, we send out and collect consumer satisfaction surveys annually and conduct follow up interviews when individuals achieve goals to ascertain what went well and what we can do differently to improve services. We actively engage those who use NWCCI services in the fabric of our operation, as peer mentors, volunteers and the best source of information for evaluating and improving our services. Impact is measured by goals set and goals met.

Open Arms Childcare and Preschool

The mission of Open Arms Childcare & Preschool is to exceed parents' expectations by providing a developmentally appropriate learning environment that recognizes individual strengths and interests. We seek to instill character, values, and beliefs through children's exploration, play and creativity. We provide a variety of experiences that include daily opportunities to participate in small and large group activities, art, singing, dancing, stories, outside play, plus the encouragement of math, language, cognitive, social skills.

Program: Allowing students to participate in activities that they might otherwise not be able to participate in outside of school.

Total number served by the program:

Award (Cash, In-Kind, or Both): \$0

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Smart Bellies

Smart Bellies strives to bridge the gap of food insecurity by providing bags of nutritious food to school aged children in Summit and Lake Counties, allowing them to get the full benefit of their education and development.

Program: All of the requests will be used to help us with fundraising and volunteer retention. We have no full time staff and rely so much on our volunteers! We have over 40 volunteer slots a week, ranging from home deliveries to unloading trucks to packing bags. We are working to be strategic in our retention of volunteers and working on awards and recognition. In addition, we are ramping up our event-based fundraising efforts and these items will help us with auctions.

Total number served by the program: 35

Award (Cash, In-Kind, or Both): \$5,000 & 2 x 20-Foot Pontoon Boat Rental, 4 x 1-Hour Tubing Passes, Day Lodge Facility Rental \$976

Describe the project/program(s) to be funded: As of 8/10/23, Smart Bellies is delivering weekend food bags to 597 kids in Summit County weekly for 48 of the 52 weeks of the year. These numbers typically increase once school begins. Today, 35 of those children live in the Town of Frisco. This is an increase of 5 kids year over year. The food bags bridge the weekend hunger gap for kids receiving free breakfast and lunch at school during the week. For 35 kids every week in Frisco, these bags keep these kids fed with nutritious, fresh food and help them avoid hunger and food insecurity. These bags include 2 entrees, 2 breakfasts, 2 fruits/vegetables, and 3 snacks. The bags are delivered by volunteers directly to the kids' homes to eliminate stigma and hassle of transporting bags from school. Our food costs are \$5/bag, in addition to any donated food we receive. We are asking Town of Frisco to specifically support the entrees and fresh produce for the kids living in the town, which cost \$3/child/week.

Goal of Request: The goal is to bridge the weekend food gap for 100% of kids living in Frisco who request our services.

Activities to Achieve Strategy: 1-Diversify and increase fundraising (events, grants, corporate partnerships, sponsorships, individual donations) in order to meet the increasing demand for our services -Partner with companies and organizations to recruit and retain volunteers to assist in bag packing and delivery -Partner with schools and community organizations to spread awareness of our services and ensure that all children who need weekend food bags register to receive them.

Quantifiable Results of Strategy: -Ability to fill 100% of weekly volunteer slots (between 30-45 slots depending on week) -Ability to provide weekend food bags to 100% of children in Frisco who register for our services

What impact will this program make in the community and how will you measure that impact: As Town of Frisco well knows, many of our residents struggle financially given the high cost of living. The weekend is a huge food access gap for families in our area. Our other programs provide complimentary access to food over holidays and vacation as well as fresh food for parents that go alongside the kids' food bags. The Kids Weekend Food program was our first program and continues to be the most impactful, and highest demand program. We believe that no child should go hungry and that access to fresh, nutritious food is essential for a child's physical, cognitive, emotional and academic development. We connect with families primarily through their children's schools. We have created a very easy application process in both Spanish and English. Our goal is to continue to meet 100% of local needs while eliminating barriers. As one of our families shared, "It has been such a help. Trying to juggle everything up here in Summit County as a single mom is a challenge, and having someone bring food to the door is an incredible help. Especially the fresh fruits and vegetables and snacks!" The impact of the Weekend Food Program is measured by family surveys as well as our ability to serve 100% of families who register for our program. The surveys gather information that allow us to know if we are progressing toward our goal of bridging the gap of food insecurity allowing them to get the full benefit of their education and development.

SOS Outreach

SOS Outreach [SOS] is a national youth development non-profit that changes young lives, builds character, and develops leadership in inequitably-resourced youth through mentoring outdoors.

Program:

Total number served by the program: 190

Award (Cash, In-Kind, or Both): \$1,000

Describe the project/program(s) to be funded: SOS Outreach changes young lives, building character and leadership in underserved youth through mentoring outdoors. The opportunities provided begin with providing access to skiing and snowboarding, which may otherwise be inaccessible. The outdoor adventure is the vehicle to provide a positive youth development that promotes self-respect, positive relationships, and social/emotional skill development, and ultimately contributes to the long-term success of youth ages of 8-18. SOS engages local kids no matter what social, societal, or economic barriers exist for them. SOS strives to meet three overarching goals: 1) develop positive relationships and a sense of belonging, 2) enhance self-regulation through Social Emotional Learning (SEL) skills, and 3) develop strong character by applying core values and through community service.

Goal of Request: 1. SOS Outreach works towards three overarching goals through the organization's progressive mentor-driven curriculum: 1) develop positive relationships and a sense of belonging, 2) enhance self-regulation through Social Emotional Learning (SEL) skills, and 3) develop strong character by applying core values and through community service. 2. To remove social, economic, and financial barriers for youth to access SOS Outreach programs.

Activities to Achieve Strategy: 1. Partner with mountain partners that provide the in-kind support and access necessary for programs. 2. Partner with schools within the Summit County School District for the recruitment and engagement of youth. Administer a pre-program assessment of 'Strengths and Needs' to identify the risks and challenges facing community youth. 3. Host program meet and greets in advance of the season starting for youth to engage with peers, mentors, and the local leadership for SOS programs. 4. Recruit community mentors with a passion for supporting local community youth in Summit County. 5. Adhere to the outlined activities that are detailed in the SOS program's progressive curriculum that impact the development of the program's target social and emotional learning skills. This includes the planning and execution of skill-building workshops, leadership panels, industry days, and community service in partnership with other agencies' days/projects throughout Summit County. Leadership panels provide the opportunity for youth to interact directly with Summit County leaders and ask questions about personal and professional growth and development. Industry Days provide the opportunity for youth to gain exposure to different career avenues for exploration. Program community service requirements help youth to understand social responsibility, and develop an understanding of the importance of community involvement and connection. 6. Coordinate directly with community service partners in the community to execute local service projects including past partners Friends of the Dillon Ranger District, High Country Conservation Center, Blue River Horse Center, Summit County Rotary, Smartbellies Food Delivery, Summit Senior Care, Elks Lodge Community Dinners, and Summit County Animal Shelter.

Quantifiable Results of Strategy: 1. 190 local underserved youth participate in SOS Outreach programs. 2. 20 community mentors engage in programs and support the positive development of program youth through the administration of all inclusions of the program curriculum. 3. 10 Summit County schools and youth agency partners will assist with the recruitment of underserved youth to directly benefit from the program.

What impact will this program make in the community and how will you measure that impact: The progressive curriculum is built around the SEL sets of skills: Relating well to Others, Understanding and Managing Feelings, Responsible Decision Making, and Social Responsibility. Skill learning happens through social interaction and relationships that develop through the outdoor activities of skiing and snowboarding. The 40 local community mentors engaged with SOS model these skills for youth, and provide practice opportunities for youth's skills through workshops, community service projects, and leadership panels. SOS measures impact through the administration of pre and post-program surveys that demonstrate the effectiveness of the curriculum, and youth's development towards the program's target skills. Most importantly, SOS incorporates disadvantaged youth into the Summit community through connection to peers, positive mentors, and the community.

Special Olympics Colorado-Summit County

The mission of Special Olympics Colorado (SOCO) is to provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with intellectual disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy, and participate in a sharing of gifts, skills and friendships with their families, other Special Olympics athletes, and the community.

Program:

Total number served by the program: 30

Award (Cash, In-Kind, or Both): \$1,000

Describe the project/program(s) to be funded: Funding will support Special Olympics Colorado (SOCO) sports for people with intellectual and developmental disabilities (IDD) – our athletes – and their neurotypical peers who coach, train, and compete alongside side them. Currently, SOCO offers eight sports in Summit County, with potential to grow as our number of participants grows. The eight sports offered include Alpine Skiing on Copper Mountain in Frisco, Snowboarding also on Copper Mountain, Nordic Skiing at the Breckenridge Nordic Center, seasonal athletics at Summit High School, tennis at the Breckenridge Recreation Center, golf in Frisco, Bocce in Dillon Town Park, Bowling at Elevation Bowl, and snowshoeing at various trails located throughout the county, primarily in Silverthorne and Breckenridge. Our participating athletes reside throughout Summit County but primarily in Breckenridge, Dillon, Frisco, and Silverthorne. Funding will support these programs and help us grow our offerings and participation numbers, will also supporting our annual State Winter Games for athletes from throughout Colorado, held at Copper Mountain.

Goal of Request: Increase the number of athletes with IDD from Colorado able to participate in Summit County sports training and competitions. Increase community awareness Increase Summit County disability resources Provide more inclusive sports and programs Provide financial support for the Western Region & local team Offer lifelong participation opportunities

Activities to Achieve Strategy: 1Recruit and train volunteer coaches in each of the 21 seasonal sports SOCO offers with special emphasis on alpine sports hosted in Summit County. Market our activities throughout the county, recruiting new athletes and unified partners. A 2024 Western Caravan is set to take place in Summit County, creating an event to invite the community to learn how to get involved and learn about other local disability resources. Establish new teams in all SOCO sports for Summit County athletes and unified partners. Fund the needs of teams and participants to eliminate the barrier of cost from participation. Host the 2024 State Winter Games in March on Copper Mountain.

Quantifiable Results of Strategy: Quarterly regional new athlete numbers for census tracking 2 new coaches recruited and trained, with a goal year over year of expanding this number. 10 new athletes recruited and connected with seasonal teams throughout the year. 10 new unified partners recruited and connected with seasonal teams throughout the year. Host weekly trainings for each seasonal sport (4 seasons and 21 sports). Host a MedFest to provide sports physicals and health screenings for Summit County athletes.

What impact will this program make in the community and how will you measure that impact: SOCO's impact is felt in both the athletes and partners who participate in our programs, as well as the community itself. The athletes experience improved health outcomes from physical activity and fitness training, as well as positive social-emotional outcomes from greater opportunity to interact with peers both with and without IDD. Because SOCO pays for charter buses from Denver and Colorado Springs on weekends for training, athletes from front range metro areas who would typically be excluded by accessibility and cost from experiencing the joy of winter and mountain sports in Summit County, increasing the number of athletes positively impacted by SOCO's presence in the community. An example of one of many services to community is the positive impact hosting State Winter Games has on Summit County: when the event is held, hundreds of athletes, coaches, volunteers, and staff attend and patronize Summit County businesses, and demonstrates that winter sports can be fully inclusive for people of all abilities. SOCO covers the cost of participating in sports training and Winter Games for Summit County athletes, unified partners, coaches, and family members. Diane Mikulis, SOCO's head coach for alpine events and tennis in Summit County, says "it's significant that our local team doesn't have to fund participation in these events, making them an option for anyone who wants to participate. The events are becoming well known in the community and are supported by Summit County citizens. I'd expect to see even more Summit volunteers next year."

Summit After Prom

The mission of After Prom is to provide a safe, entertaining, and substance-free evening event for Summit High School and Snowy Peaks High School junior and seniors and their guests on the night of the SHS Prom in April. The After Prom is an unforgettable experience in the controlled area of the Summit County Community and Senior Center where attendees can socialize and enjoy post-prom activities together.

Program: The request is for the After Prom event in 2024.

Total number served by the program: 240

Award (Cash, In-Kind, or Both): \$1,000 & 4 x 1-Hour Tubing Passes, 4 x 2-Hour Paddle Sport Rental Passes \$352

Describe the project/program(s) to be funded: This grant would help support After Prom 2024. The Annual After Prom event started in 2012 as an initiative between parents, the Summit Prevention Alliance and the Drug Free Community Coalition. It continues to be endorsed by Community Cares Initiative, a community coalition, that is focused on youth making healthy choices for a lifestyle free of alcohol and drug abuse. The event is organized by a group of PTSA parents from Summit High School and Snowy Peaks School. After Prom is held each year with activities such as a casino and prize giveaways. Students win prizes throughout the event and at the end, exciting students and motivating them to stay and play games.

Goal of Request: After Prom will provide a fun, safe, and substance-free event for SHS and Snowy Peaks juniors, seniors, and their guests.

Activities to Achieve Strategy: 1Summer—Committee meets to plan the event, grant writing, and outreach to donors. Fall—After Prom information is sent to volunteers, parents, and students. Coordinate with school officials. January—Contracts are signed for venue and casino activities. February—Committee meets to finalize plans for April After Prom. April—Solicit volunteers for the evening of After Prom, meet with students to publicize the event.

Quantifiable Results of Strategy: The committee will meet and plan the event, grant writing, and outreach to donors. After Prom information will be sent to 100% of volunteers, parents, and students in coordination with school officials. 100% of funding will be obtained through grant writing and sponsorships. 100% of contracts will be signed for venue and casino activities. After Prom will attract approximately 240 students on the evening of the event.

What impact will this program make in the community and how will you measure that impact: After Prom addresses the need to offer and promote safe behavior during a time that can traditionally be especially high in the risk of drinking and driving by our local teens. "According to the National Highway Traffic Safety Administration (NHTSA), for the past several years during prom weekend, approximately 300 teens have died in alcohol-related car accidents." Source: An article, by The Huffington Post, "Also according to the NHTSA, one in three children under age 21 who died in alcohol-related accidents died during prom and graduation season." Source: An article, by The Huffington Post, NHTSA has also stated that more than one-third of youth under the age of 21 killed in alcohol-related fatalities in 2001 died during the months of April, May and June – prom and graduation season. Approximately 33% of traffic deaths of 15-to 20-year-olds are alcohol-related. We will measure the impact of After Prom by analyzing attendance at the event. Our goal is 240 students which we hope to meet by offering activities and offering prizes. We will also ask students and parents what they feel is the impact of the program, especially the conversation between parents and teens about fun but safe activities.

Summit County Library

Summit County Libraries: More than Books, More than Buildings, your Connection to Community

Program: Each year the library offers Summer and Winter Reading Programs for all ages. The library is a key player in the promotion of early literacy initiatives in our community. Keeping children under 18 engaged in reading during winter and summer school breaks is a challenge for parents, caregivers and teachers; especially in Summit County where we are surrounded by so many outdoor activities and electronic screens competing for attention. The library Summer Reading Challenge has been enjoyed by families, encouraging children to read over the summer for many years. Our numbers of participants continue to grow. For 2023, we had 254 Juniors (K-5), 103 Teens (6th-12th grade) and 162 adults participate. Teens and Juniors achieved over 4,367 hours of reading. We are one of the few organizations to provide free, fun, and educational programming throughout the week. We also hire entertaining performers to encourage the community to visit and use their local library. As participants earn virtual badges, children receive free books to take home, in addition to checking out books that interest them. Attractive prizes have always been a successful incentive for our reading challenges.

Total number served by the program:

Award (Cash, In-Kind, or Both): Silent Auction Package x 1, 4 x Kids Night Out Passes \$1,704

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Summit County Senior Citizens

To provide opportunities for enhancing the quality of life for resident and visiting seniors (those over 50) in Summit County through recreation, intellectual stimulation, physical activity, volunteering and philanthropic endeavors utilizing the Senior Center and community resources.

Program: The event is the Nordic component of our 50+ Winter Games held annually in February. It is two day activity sponsored by Summit County Senior Citizens, Inc. for our 50+ population.

Total number served by the program:

Award (Cash, In-Kind, or Both): Nordic Facility Rental \$400

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Summit County Youth

SCY (Summit County Youth) offers a safe place for students to “Be Known, Be Loved, and Belong”. At SCY get-togethers and events, students connect with other SCY friends and mentors, developing relationships that last a lifetime. We offer a variety of programs from Kindergarten through high school-age youth.

Program:

Total number served by the program: 100 + locals/ families

Award (Cash, In-Kind, or Both): \$1,200

Describe the project/program(s) to be funded: Our program can grow and be impactful when we are able to gather each student and their families information after they attend a SCY activity or program night. Having an updated and efficient Ipad or computer with appropriate software that students and parents can use easily will be incredibly helpful.

Goal of Request: We will consistently help Frisco students and families be aware of the positive influence SCY participation can have on their lives and into their future.

Activities to Achieve Strategy: 1- Use social media to share about SCY activities - Volunteers spend time in Frisco spots frequented by students with the intention to tell them about the SCY program - Record student information on Ipad for easy ability to follow up with students and families

Quantifiable Results of Strategy: 25-50 Frisco students will attend SCY programs or offsite adventures 25+ families will have consistent participation in SCY 25+ families will have information saved in our SCY database created on new Ipad

What impact will this program make in the community and how will you measure that impact: SCY is a local program that cares deeply about students and their mental health. When students know their worth in the world and the value of community and meaningful relationships, the lasting impact is almost immeasurable. Of course we will track student and family participation numbers and growth along with gathering testimonials of how SCY is transforming lives.

Summit County Youth & Family Mountain Mentors

Summit County Mountain Mentors is a well-established community-based mentoring program that matches caring adult volunteers with youth ages 8 to 16. Mountain Mentors' mission is to positively influence the youth of Summit County to lead healthy lifestyles, through a consistent on-to-one relationship with an adult.

Program:

Total number served by the program: 110 (including adults and youth)

Award (Cash, In-Kind, or Both): \$2,000

Describe the project/program(s) to be funded: Mountain Mentors (MM) has served the community for over 35 years. MM matches local youth with caring adults. MM currently has 72 youth enrolled (36 matched and 36 on waitlist) and 38 adult volunteers. Since January 2023, we have added 9 new mentors, with 2 more in process. We are actively working to recruit more adult mentors so that we have more matches. Youth who are on our waitlist are also eligible to participate in MM group activities. MM offers an average of 3 activities per month designed to promote skill building and connection (e.g., volunteering, outdoor recreation, special events, crafts, etc). Research tells us that youth who have at least one positive relationship with a caring adult have better long-term health outcomes.

Goal of Request: Increase youth resiliency through ongoing Mountain Mentors programming including one-to-one mentor relationships as well as group activities.

Activities to Achieve Strategy: 1-Send monthly newsletters to participants provide up to date program information -Research and arrange structured program wide events for all participants that focus on youth connection with peers -Research and arrange structured program wide events for participants that focus on facilitating connection between mentors and mentees -Match new mentors to waitlisted youth to begin new mentoring relationships -Provide training to program staff and volunteers -Administer surveys to youth and families to evaluate program

Quantifiable Results of Strategy: In 2024 -At least 8 hours of mentoring per month per match -Provide at least 36 program wide events during -Make a least new 15 new matches -Send 12 program newsletters - Provide at least 4 trainings to staff and volunteers -Administer surveys to all enrolled youth and analyze survey results

What impact will this program make in the community and how will you measure that impact: The Mountain Mentors Program strives to serve the youth of Summit County who need us the most. Approximately 90% of enrolled youth are Hispanic and 90% qualify for free and reduced lunch. Research tells us that youth who have at least one positive relationship with a caring adult have better long-term health outcomes. Mentors and mentees are asked to spend at least 8 hours per month together for at least one year. The average MM mentoring relationship lasts 3.5 years, but many of our matches continue to stay in touch long after that. Since COVID we have been working to recruit more diverse, adult mentees to make more matches. Youth who are on the waitlist have access to program activities and program staff. MM staff connect youth and their families to additional community resources based on the needs of youth, families and/or mentors. We survey youth throughout their enrollment to monitor outcomes related to connection, mental health, substance use. We compare results between matched and unmatched youth. We also compare results to community youth data to access program impact.

Summit Foundation

The Summit Foundation is the leading organization inspiring people and mobilizing resources to improve and enrich the lives of individuals in Summit County and neighboring communities.

Program: The Summit Foundation's employee giving reception celebrates gifts made to The Foundation by employees of our local corporate partners. These valuable contributions allow The Foundation to continue improving quality of life for the community at large. The Great Rubber Duck Race, held over Labor Day weekend every year, is a family fun event where over 13,000 ducks are sent down the Blue River in Breckenridge. Prizes are awarded to winners in various categories and to randomly selected participants.

Total number served by the program:

Award (Cash, In-Kind, or Both): Silent Auction Package x 2 \$1,504

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Summit High School

Summit School District creates a safe learning community in which each and every person belongs, grows and thrives.

Program: This will be for all staff appreciation. Previously we were awarded gift certificates for tubing and use of the lodge. We bring in our own food and staff pays for any alcohol served.

Total number served by the program:

Award (Cash, In-Kind, or Both): \$10,000 & Day Lodge Facility Rental + 45 x 1-Hour Tubing Passes \$1,800

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Summit Historical Society

To preserve and collect, provide education and interpretation, and engage our community in the history of Summit County, Colorado.

Program:

Total number served by the program: 150 for the Women of Distinction Luncheon and many thousand for the Summer Cabin over the next 25 years.

Award (Cash, In-Kind, or Both): \$500

Describe the project/program(s) to be funded: The Woman of Distinction luncheon is one of the Summit Historical Society's late winter/early spring events. It recognizes and honors women who have had a distinguished legacy in Summit County. Past honorees include Mary Ellen Gilliland, Nanci Campbell, Maureen Nichols, and Andy Searls. The Summer Cabin was accessioned into the Summit Historical Society collection in 2022. It was moved, along with the Ray Hill house, out of the old town of Dillon site, now under the Dillon Reservoir. The Summer Cabin likely dates from the 1920s and was used as a lodging for early Summit County visitors. The plan is to refurbish the cabin to its original vintage and install self-guided interpretive elements. Summer Cabin visitors will also be encouraged to visit other Summit County historical sites, such as the Frisco Historic Park. The municipal membership contributes to the Summit Historical Society's operation and enables the organization to present community and educational events.

Goal of Request: Our core mission is to preserve and collect, provide education and interpretation, and engage our community in the history of Summit County, Colorado.

Activities to Achieve Strategy: 1• Identify and define the scope of work for Summer Cabin restoration and exhibits. • Identify artifacts for display. • Execute the Women of Distinction outline and protocol. • Recruit and educate volunteers. • Recruit sponsorships.

Quantifiable Results of Strategy: For the Women of Distinction event, the amount of funds raised (\$6,000 to \$8,000) and the number of attendees (120-150) are key success metrics. For the Summer Cabin, the number of visitors who engage through QR codes, donations, and who verbally communicate the education value in visiting other historic places is a key measurement of success.

What impact will this program make in the community and how will you measure that impact: Both the Women of Distinction program and the Summer Cabin exhibit, as envisioned, provide education and interpretation and engage our community in the history of Summit County. The Women of Distinction event is a unique way to memorialize the pioneering women of Summit County's past and honor women who have helped shape and improve our community today. The number of individuals who participate in the Women of Distinction program is a key performance metric. The number of residents and visitors who will further engage with Summit County history based upon the Summer Cabin interpretive history is difficult to quantify over time, but the number of attendees annually is a measurement of success.

Summit Lost Pet Rescue

Summit Lost Pet Rescue is an animal protection and welfare organization devoted to educating the public about lost pet prevention, finding lost pets in Summit County, Colorado and reuniting them with their owners.

Program:

Total number served by the program: Over 660 families have been served to date by us finding their lost pets. We have a very wide and far reach on our Facebook pages with over 60,000 thousand supporters between our Summit Lost Pet Rescue page, and groups that we cross-post on: One Man's Junk Summit County, Summit County Loves Their Pets, and Dog Gone Summit County. Our FB posts have been shared many thousands of times all throughout the Frisco area, and the rest of Summit County, the state of Colorado, and shared around the U.S. as well.

Award (Cash, In-Kind, or Both): \$2,500

Describe the project/program(s) to be funded: The funds will help the Directors continue to manage the Mission Coordination and Volunteer Management. This person(s) manages and oversees all the lost pet rescue missions, while managing the volunteers and mission coordination, and works directly with the owners. We will continue to establish more aggressive orientation programs for volunteers, educational programs within the community, and be able to train more team leaders and mission coordinators in the field to help assist with the increased number of lost pet reports that we are seeing and asked to help with.

Goal of Request: The goal is to keep up with and meet the increasing high demand to help find lost pets, while maintaining our high success rate of finding the lost pets. To do this, we need to maintain the Director(s) positions to continue with our Mission Coordination & Volunteer Management while overseeing every lost pet rescue mission and providing our proven lost pet rescue services. Speed is of the essence in most searches and maintaining the Director(s) positions will continue to allow for faster response times and more successful finds and happy reunions.

Activities to Achieve Strategy: We will continue to train our team about lost pet behaviors, increase our number of experienced rescuers who provide hands on practical help and a team of dedicated volunteers for recovering a lost pet, including: setting up comfort/scent stations with the owner or volunteers, hanging the neon signs to increase public awareness of the lost pet, learning about body language and calming techniques, setting up and maintaining game cameras, and increasing the skill set of trapping the lost pet. We will continue to provide Step by step search protocols on our website and Facebook page, and coach the owner every step of the way until their pet is found. We will maintain and grow our social media presence on Facebook and nextdoor.com. It is important to us to maintain healthy relationships around the county, because the more we all work together, the better the chances of recovering more lost pets.

Quantifiable Results of Strategy: We can continue to track the number of lost pet rescue missions we assist with along with the number of successful reunions. To date we have saved 660 lost pets, 522 dogs and 138 cats. We had 102 missions in 2020, 189 missions in 2021, 229 missions in 2022, and already 183 missions with 4.5 months left to go in 2023. This gives us an overall success rate of 92% across the board. While maintaining our Director(s) positions, more volunteers will be trained as Team Leaders and Mission Coordinators to run the lost pet rescue missions. They will also be better trained in the use of cameras and traps, calming techniques, search protocols, and field mission coordination which will result in even more lost pets being found and reunited with their families.

What impact will this program make in the community and how will you measure that impact: In 2023 alone, we've already had 183 rescue missions (with 4.5 months left in the year). Resulting in a 98% success rate for lost dogs, 100% success rate for indoor only cats, and 67% success rate for indoor/outdoor cats. (Indoor/Outdoor cats have free range outdoor access daily and often times do not want to come back, and with the risk of wildlife encounters, it makes them harder to find!) We will continue to participate in Community Outreach events to educate the community on lost pet prevention and steps to take if you lose or find a pet. The measurement of impact will be to continue with our already high success rate in finding these lost pets, an increase in social media coverage and supporters, and increase volunteer training for Team Leaders & Mission Coordinators out in the field running the lost pet rescue missions.

Summit Public Radio & TV 2022

The mission of SPRTV is to foster an informed, entertained and involved community by providing public and commercial radio stations and digital television programming to Summit County. SPRTV provides half of all FM radio and all of the free Over-the-Air television that Summit County residents and visitors enjoy. While the programming is developed by the stations themselves, it takes SPRTV's equipment and operations to actually deliver that programming to residents and visitors.

Program:

Total number served by the program: The FM radio and OTA TV programming that SPRTV delivers is available free of charge to the 30,565 year-round Summit County residents (US Census data 2022), the hundreds of thousands of visitors that vacation in Summit County each year, and the passengers of the 12.9 million vehicles that pass through the tunnel (2022). Populations served by these efforts include: Upper Blue (Breckenridge and Blue River) - 5,770; Dillon-1,029; Frisco- 2,804; Silverthorne- 4,769.

Award (Cash, In-Kind, or Both): \$3,000

Describe the project/program(s) to be funded: Operational Grant. Funds will help us get the word out about what we do, attract donors and continue operating without tax-based revenues. SPRTV provides its public service at a mere \$2 per county resident per year as a nonprofit. While SPRTV has been able to deliver 100% of the OTA TV and 50% of FM radio to Summit County for 65+ years, costs are increasing and, as many non-profits are finding these days, donor support is not. SPRTV continues to upgrade its operational capacity and improve its systems so that, upon completion of the power line replacement, it will be operating on a higher and more reliable level that the additional power will allow for. The work and improvements that cannot be done remotely require trips up Baldy to 12,000 feet, weather and conditions permitting. The programming is developed by the stations themselves but it takes SPRTV's equipment to actually deliver that programming to residents and visitors. SPRTV works with the engineers from the stations to replace and upgrade transmitters and translators. These upgrades demonstrate the ongoing commitment to providing the community with radio and TV services. By doing so, SPRTV ensures that residents and visitors have continued access to essential news and cultural media.

Goal of Request: Help us get the word out about what we do, attract donors and continue operating without tax-based revenues. These funds will further allow SPRTV to maintain and upgrade the electronics, systems and site.

Activities to Achieve Strategy: 1Operations: -Expand use of web tools and social media to increase awareness of SPRTV and its services -Conduct public relations via press releases and chamber e-blasts - Provide presentations and/or community outreach activities to local service groups and other key audiences - Continue essential discussions with SPRTV partners and key stakeholders, including radio stations and local governments -Host events with NRO/BMF/KUNC/KUVO/KCME, Elks breakfast, etc. -Recruit new board members-Invest in improving equipment used for existing operations Outreach and fundraising: -Seek grants from other organizations and foundations -Pursue more donations from members and individuals -Develop fundraising events including the Elks Breakfast, Baldy hike -Utilize Colorado Gives Day for funding push

Quantifiable Results of Strategy: -Facebook fans increase by at least 50% -Constant Contact utilization for regular communications at least 4/year -A minimum of 4 articles in SDN -4 presentations and/or community outreach activities completed -Expand membership by at least 10% -A minimum of 2 new / replacement board members recruited -Conduct two fundraising campaigns annually

What impact will this program make in the community and how will you measure that impact: If you listen to NPR or classical or country or jazz or Spanish music in your home, car or office, you are benefitting from SPRTV's work. Stations made available in Summit County via SPRTV include the following: -Over-the-air (OTA) TV: 10 stations on 3 digital translators, providing access to NBC, CBS, ABC, Rocky Mountain PBS, FOX, Telemundo, KWGN/CW, Colorado Public TV, KTVD and KCFR audio (NPR news). -FM Radio: KCME (Classical); KQSE (Spanish language); KUVO (NPR and Jazz); KSKE (Country), and The Colorado Sound (Adult Album Alternative). SPRTV provides technical and marketing support to KUNC (NPR all news/talk programming). With operational funding, SPRTV will be able to continue providing the array of listening and viewing options for Summit County locals and visitors. Without it, access to free OTA TV and half of FM programming could go away or become the burden of the government.

Summit Rotary Charitable Fund

The mission of the Summit County Rotary Club and its Charitable Fund is to enable Rotarians to advance community and world understanding, goodwill and peace through the improvement of health, support of education and the alleviation of poverty.

Program:

Total number served by the program: Because the Community Dinner recognizes people's need for privacy, names are not taken at the dinners. The only information we collect is the number of adults and the number of children at each dinner. In 2022 we served 9,101 meals (of which at least 1,101 were served to children). In 2023, through July 24, we have this year served 5,429 meals (with at least 620 of those served to children). The numbers generally grow during the winter months.

Award (Cash, In-Kind, or Both): \$1,500

Describe the project/program(s) to be funded: The project for which we are seeking funds is the Community Dinner Program. The Community dinner began in March, 2009 and as of July 24, 2023, has served 185,603 meals (of which at least 26,393 were served to children). It is open to all comers and is served in partnership with the Elks Lodge. It takes thousands of hours each year in volunteer time to cook, serve, and clean up after the diners. It is a massive effort that has been sustained only through funds from within our community and the dedication of a number of amazing volunteers. Each year approximately 12 meals are paid for, prepared and delivered by restaurants, individuals, and the ski areas. The balance of the meals are prepared by Rotarians and other volunteers who purchase food, prepare it, serve it and clean up afterward. This grant request would help to purchase the food and to offset some of the dinner management fees and rental fees for the venue.

Goal of Request: Provide a free, nutritional dinner each week to anyone who wants to take advantage of it and also an opportunity for participants to socialize/connect with others.

Activities to Achieve Strategy: 1. Apply for appropriate grants at each governmental agency and private foundation to obtain enough money to buy food and pay expenses. 2. Meet with private donors to raise additional funds. 3. Arrange with businesses to provide 10 to 12 meals per year, including food as well as preparation and delivery. 4. Work with groups throughout the community to provide volunteers to serve the meals and clean up afterward.

Quantifiable Results of Strategy: 1. A sufficient amount of money is received. 2. A sufficient amount of money is received. 3. A schedule is prepared so each of the 10-12 businesses knows when it is to provide a meal. 4. A sufficient number of volunteers are added to the master schedule and confirmed each week prior to the dinner.

What impact will this program make in the community and how will you measure that impact: The impact on the community falls into three major categories – 1. Dinner guests, 2. Volunteers, and 3. The overall community. Dinner guests can be under or un-employed families or resort industry workers, seniors, community members, visitors, and children. Each week these people have the opportunity to eat a high-nutrition, balanced meal. They also have the ability to connect with others in the community and to share a warm, dry place in which to gather. And finally, families can enjoy time with each other without the stress of fixing dinner. Each year approximately 100 volunteers fill the numerous slots needed to produce the dinners, and nearly 25 organizations volunteer to work together as a team to help build camaraderie and to show their support for the community. Research shows that volunteering is a great way for people to add meaning to their lives and gain a sense of accomplishment. The overall community gets the sense of generosity and pride of living in an area where people come together to prepare a weekly meal for anyone who needs or wants it. It brings together big and small organizations, the ski areas, the hospital, and many other entities that support the mission of the Community Dinner through in-kind donations, monetary donations and donation of their time.

Summit Rugby

Through the challenge of team participation in the demanding sport of rugby, Summit Rugby teaches leadership, respect, and self-confidence. We encourage player and personal development by stressing sportsmanship, understanding and communication.

Program:

Total number served by the program: 140 student athletes + their families

Award (Cash, In-Kind, or Both): \$1,000

Describe the project/program(s) to be funded: Support for student athletes from the Frisco area to participate in Summit Rugby. Support from the Town of Frisco will help ensure Summit Rugby can remain open to all participants, regardless of their ability to pay. Our girl's program has grown to 90 participants per season, increasing costs and straining available resources. The boy's program does not yet attract grants or significant individual donations, and thus support from the Town of Frisco can help ensure the availability of this opportunity to a broad range of youth in our community. The program motivates good community stewardship and academic excellence, as well as building leadership and communication skills. This year eight girls and one boy were recruited to play rugby in college...we want to expand on these opportunities, especially for first-generation students. A number of players from Frisco have gone on to play in college, including 2022 SHS graduate Pelham Wagenseil.

Goal of Request: Provide opportunity for diverse participation in Summit Rugby for area youth, regardless of ability to pay.

Activities to Achieve Strategy: 1Communicate to public about Summit Rugby opportunities: participation in community events, parent and volunteer meetings and distribution lists, social media, web site, initiate Summit Daily articles. Deliver strong programming to ensure valuable experience for area youth: provide financial support to cover costs of field rental, referees, trained coaches, travel to away games, and safety and training equipment.

Quantifiable Results of Strategy: * number of girls participating in fall 7s season * number of boys participating in spring 15s season * number of middle school aged students participating in training spring practice sessions * % of student athletes that fulfill academic requirements * number of student athletes that commit to play rugby in college

What impact will this program make in the community and how will you measure that impact: Support for student athletes from the Frisco area will help build confidence, leadership and communication skills in area youth, preparing them for the workforce and higher education. Coach's focus on academic excellence and community stewardship are an important motivation at what can be a difficult time for youth, providing mentorship and accountability. We will measure the impact of Summit Rugby by program participation, program participation by a diverse group of student athletes (in terms of geography, socioeconomics and ethnicity), and access to higher education opportunities.

Summit Tigers American Legion Baseball

The mission of the Summit Tigers American Legion Baseball Team (STALB) is to offer high school students the opportunity to develop their baseball skills while also teaching the importance of teamwork, discipline, leadership and good sportsmanship. To accomplish this, STALB will offer a developmental instructional program throughout the summer, compete in the Denver "B" and "C" Leagues and compete in several tournament.

Program: Quality field use for Legion/HS age baseball program, as well as auction items for a fundraiser The golf tournament is our main fundraiser for the year, and we provide around half of our funding to the program through this event.

Total number served by the program:

Award (Cash, In-Kind, or Both): 50 Field Hours, Silent Auction Package x 1
\$2,002

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Summit Valley Horse Center

The mission of SVHC is to provide rehabilitation to rescued horses so they are more likely to be adopted into loving homes. We also enrich the lives of our community of volunteers and visitors to Summit County by providing them the opportunity to learn about the nature of horses, how to communicate with them, and to experience the well-known benefits of horse-human interactions.

Program:

Total number served by the program: 10 Frisco youth (scholarships) 200 Frisco residents

Award (Cash, In-Kind, or Both): \$1,000

Describe the project/program(s) to be funded: SVHC offers a variety of programs at our Summit County ranch. We are the only community horse center in Summit County where children, youth, families and seniors can spend time with horses and in the outdoors, and learn valuable personal and social skills through the power of horse-human interaction. We are requesting funding to continue outreach and services for approximately 200 Frisco residents and to provide 10 scholarships to Frisco youth to participate in our 3-day youth development programs (offered from June-August at the ranch). Our youth development program targets youth ages 8-16, teaching them to learn about themselves, develop self-regulation skills, practice communication and build leadership skills as they work with and train horses at the ranch. Our program is based on research documenting the social and emotional benefits of horse-human interactions and the value of equine-assisted learning. We have provided the program at cost to various youth-serving agencies in Summit County, including Keystone Science School, Building Hope and Girl Scouts. In 2024, we are requesting funds to provide scholarships to 10 youth (program costs are \$300/youth) as well as to continue outreach and horsemanship programs in Frisco and at the ranch serving Frisco residents and visitors.

Goal of Request: Provide youth development program for 10 Frisco youth (with requested scholarship funds)
*Provide outreach in Frisco to at least 200 residents at community events and through agency connections.
*Provide opportunities for horse-human interactions for at least 100 residents of Frisco at the ranch.

Activities to Achieve Strategy: 1*Secure a reliable herd of horses for less experienced participants for 2024 season. *Secure approximately 10-15 foster rescue horses for advanced horsemanship programs where volunteers help train and rehabilitate these horses. *Recruit 10 student scholarship recipients for participation in youth development program. *Recruit Frisco volunteers to come to the ranch, participate in programs and experience the benefits of horse-human interactions.

Quantifiable Results of Strategy: *10 youth enrolled in youth development program. *200 Frisco residents provided with informational materials about SVHC and interaction with horses (when possible). *100 Frisco residents actively volunteering at ranch.

What impact will this program make in the community and how will you measure that impact: During winter of school year 2024 we will actively recruit lower-income children from Frisco Elementary School to enroll (with scholarships from funding request) in our summer youth development program at the ranch on Hwy 9. We will provide these youth with our "Learning with Horses" workbook prior to their participation in the program so they can prepare for their ranch experience. We also will reach out to their parents to discuss the program and benefits. We focus on teaching self regulation, communication and leadership skills. We measure impact via a pre- and post-test skill assessment, and follow-up interviews with students and their parents (conducted by Board Member who is a retired professor and evaluation expert). We also plan to bring our staff/volunteers (and horses when possible) to regularly scheduled and special events in Frisco (Lollapalooza, Fourth of July, etc.) to increase awareness of the opportunities for children, youth, adults and families at the ranch, reaching at least 200 Frisco residents. We propose to provide volunteer ranch opportunities for 100+ Frisco residents. Residents can choose from a variety of programs including beginner and advanced horsemanship (where they work with fostered rescue and reliable horses), junior horsemanship, ranch chores, and other volunteer experiences. We measure impact by repeat attendance hours (approximately 70% of volunteers come at least once a week), questionnaires volunteers and attendees complete at the end of the season describing what they have learned and benefits they have received, and unsolicited feedback we regularly hear describing how wonderful and even life-changing this program has been. We plan to measure community impact by how many residents we reach and by total hours of participation. We also measure impact on individual knowledge and skills as noted below in the evaluation section.

Summit Youth Baseball

Summit Youth Baseball promotes growth in baseball skills at all levels, good sportsmanship, and a sense of teamwork through a positive competitive environment, so that our youth may become strong and healthy members of the community.

Program: Hours of field use is to offset the expense of field rental for out camps and practices and games. We have 3 fundraising events per year that we need prizes and auction items for. The gift certificates would be used to create additional fundraising revenue to provide more affordable programming to our community

Total number served by the program:

Award (Cash, In-Kind, or Both): 50 Field Hours, Silent Auction Package x 1
\$2,002

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Summit Youth Lacrosse (10th Mountain Lacrosse)

Provide more lacrosse opportunities for all mountain athletes.

Program: Summit youth lacrosse is the program we are making these requests for. For the last 5 years the breck rec center has run this program, despite their best efforts the program has struggled to grow. In fall 2021 10th Mountain lacrosse stepped in to provide guidance and support. Now 10th Mountain lacrosse has taken control of the Rec's program and will own it moving forward. 10th being a 501c3 organization allows the summit lacrosse community to take ownership of the program and address the operational constraints of being a Rec district program.

Total number served by the program: 80 current members 120 goal for spring 2023

Award (Cash, In-Kind, or Both): \$1,000 & 50 Field Hours \$1,250

Describe the project/program(s) to be funded: Funds will be used to subsidize the cost of coaching wages/uniforms/tournament fees/travel expenses and any other expense that is directly related with providing youth lacrosse programs in summit county.

Goal of Request: Goal of the request is to help create a self-sustaining youth lacrosse organization in Summit County. Providing access to practices/camps/clinics/games/tournaments/equipment and all the other benefits being on a successful youth sports team provides.

Activities to Achieve Strategy: 1Creating a Board of trustees is key to achieving sustained success. A team of 5-7 people will make all other efforts much more attainable. Ideal board would include, 1 boy parent representative, 1 girl parent representative, 1 boys coach, 1 girls coach, the 10th Mountain director, a communications director, and a fundraising committee lead. Fill these positions ASAP will help achieve our strategy. Hiring good coaches and fundraising are the next two pieces that go hand and hand. We must fundraise to guarantee our coaches wages before the season, paying above the average pay scale is the only way we can expect coaches to commit the time needed to achieve our goals. Create(expand) the culture of summit youth lacrosse. Both with the players and the parents. To be successful both must know what the expectations are and how they can help the team succeed. Setting/Communicating these expectations will be a key part of the new boards responsibilities.

Quantifiable Results of Strategy: Participation results (goals) Number of Kids per grade (20boys and 20girls) # of kids per town (40) Competition results Win loss record (above 500%) # of games played (20-30) Hours of practice time offered (equal in each town) Graduation rates (college placement) # of Senior players vs 8th grade players # of players continuing to play in college

What impact will this program make in the community and how will you measure that impact: The impact of this program is creating a life long team experience that kids in summit county can dedicate themselves to. The benefits being the same as any other successful sports program. However, at the moment lacrosse is not a successful sport in summit county. Gaining support from each town individually will help us become self-sufficient. To do so we must reach 15-20 players per grade. Once we achieve participation numbers, we will then track the game record of each team. We expect results to directly correlate with practice time. To really measure our performance we are prepared to track how many players continue to play in HS and college or beyond. We expect to see a direct correlation between performance on the field and performance in the classroom, the community and within the relationships between their peers.

Summit Youth Sports Inc.

Summit Youth Sports Volleyball will educate, equip and empower players, coaches, volunteers and parents through teamwork and respect for oneself and others.

Program:

Total number served by the program: 60. We have players that live all over Summit County including Silverthorne, Dillon, Frisco, Breckenridge and Unincorporated Summit County.

Award (Cash, In-Kind, or Both): \$500

Describe the project/program(s) to be funded: Summit Youth Sports is a local non-profit 501(c)(3) organized to serve and expand club opportunities for youth activities in our community. Summit Youth Sports has created an expansion of youth sporting capabilities within Summit County., We want to give all youth regardless of socioeconomic background the opportunity to participate. We want to create active and productive extracurricular activities for our local youth.

Goal of Request: Increase our player participation numbers with a manageable cost per player. Pay all coaches working for Summit Youth Sports Volleyball.

Activities to Achieve Strategy: 1Manageable cost of player participation Hire additional coaches Recruit volunteers Plan fundraising activities Increase facility use and coaching staff

Quantifiable Results of Strategy: Total number of participants we have increased from 2023 to 2024 Dollar amount raised in fundraising and grants

What impact will this program make in the community and how will you measure that impact: Youth sports help teach and install characteristics such as healthy habits, self-discipline, social skills, teamwork and sportsmanship. Summit Youth Sports' goal is to build youth of character, confidence and self-esteem creating independent functional citizens of Summit County. Youth who participate in sports are less likely to abuse alcohol or drugs, skip classes, become discipline problems and drop out of school. Youth who play sports are more likely to perform well in school including higher grades and continue to college. Providing youth with athletic opportunities during this critical period of their growth and development will reinforce positive behaviors, thought processes, and emotions that will help promote mental and physical wellness. Short term measuring of these club impacts will be measurable by school grades, extracurricular choices, and interactions our club players have with the community. A second measuring device will be what we hear in the community about our Summit Youth Sports Inc. players. Long term measuring of these impacts will be seen through post-secondary education life skills.

Team Breckenridge Sports Club

Team Breckenridge Sports Club's Mission is to provide youth athletes with a positive environment and balanced guidance that fosters self-confidence, embraces goals, and nurtures a lifelong love for the mountains and snow sports. Our goal is to help each athlete learn the necessary tools to be successful at any goal they choose, whether it be athletics, arts, education, occupation, or any other personal interest.

Program: These requests support reducing club expenses and two types of scholarships for our Team Breckenridge's athletes. 1) Program Fees and scholarships to assist with the annual fee and, 2) Project scholarships to support and assist with expenses associated with a specific project

Total number served by the program: 26 - financial aid and discounts

Award (Cash, In-Kind, or Both): \$1,000 & Silent Auction Package x 2 \$1,504

Describe the project/program(s) to be funded: Team Breckenridge scholarship program allows youth to participate in life-changing programs in which they have a love and passion regardless of their financial status. Scholarships provide financial assistance to families who otherwise cannot join Team Breck. We have two types of scholarships available to our members. 1) Program scholarships to assist with the annual fee and, 2) Project scholarships to support and assist with expenses associated with a specific project during the season. For example, an athlete may qualify for a championship event or camp out of state with a high financial burden to participate. Team Breckenridge awarded 100% of the Program scholarship requests last season and has pending Program Fee application requests for the 2023-24 season. We are passionate about letting every child participate regardless of their financial situation. In the 2022-23 season, we saw an increase of 20 athletes; with pooled funds, we accommodated this expanded group and costs to continue an exceptional coach-to-athlete ratio and hired previously trained Team Breckenridge High School athletes to start a new Coaches-In-Training (CIT) program. With CITs, we could accommodate the expansion, provide individualized and focused instruction and increase safety. The first-year CIT program was an absolute success allowing our local students to work in a career that interests them while learning lifelong professional management skills while providing a continued focus on their high school curriculum. This program allows our CITs to continue to be a part of their ski community.

Goal of Request: Raising funds continuously increases scholarship opportunities for local athletes and keeps programming costs down.

Activities to Achieve Strategy: 1) Increase grant writing 2) Increase sponsorships 3) New fundraising events 4) Increased local awareness - volunteering, social Advertising 5) Membership growth/retention

Quantifiable Results of Strategy: Increased numbers of athletes who completed Program and Project scholarships applications Financial aid availability.

What impact will this program make in the community and how will you measure that impact: The outcome of youth athletic programs, and their impact on the community, are youth that experience and develop self-discovery, confidence, pride and accomplishment, independence, and a sense of community. The measurable impact of our programs is the retention of families returning each year. Year-end surveys, family meetings, and testimonials demonstrate kids learning to navigate challenges, embrace time-management skills, overcome adversity, and thrive with persistence and tenacity. Our membership tracks our success; if we maintain and retain membership and witness our past members become successful, respected, and valued citizens, we have accomplished our goal.

Team Summit Colorado

We are a youth development organization empowering our athletes to realize and celebrate their personal podiums.

Program:

Total number served by the program: 25

Award (Cash, In-Kind, or Both): \$1,000

Describe the project/program(s) to be funded: We are working to offer an after school Nordic Skiing program where we send a coach and gear to the school. Think of this as a entry level feeder program to Little Vikings to introduce the sport to kids.

Goal of Request: To get kids outside and active to help parents with after school program at Frisco Elementary.

Activities to Achieve Strategy: 1Work with the school to offer this program Hire coaches to run the program
Create a sign up for kids to register Let families know about the program

Quantifiable Results of Strategy: Hire two coaches to run the program 20 kids attend the program

What impact will this program make in the community and how will you measure that impact: This program will offer an after school program for working families. Many families work past the time where school is released and need help from 4 - 6 pm during the work week. We will measure the impact by the number of kids who sign up for the program.

Timberline Adult Day Services

Timberline Adult Day Services' mission is to provide caregiver respite through trusted, affordable, life enriching day programs for adults. Our vision is that Respite Care is an essential resource for every healthy community.

Program:

Total number served by the program: 70

Award (Cash, In-Kind, or Both): \$5,000

Describe the project/program(s) to be funded: As Summit County's only Adult Day Respite Care program, Timberline provides much needed respite for primary caregivers who live and work in our community. Their loved ones cannot live home alone safely and Timberline gives the families a valuable place for their loved one to socialize, exercise and participate in community outings. Our participants are actively engaged daily in the towns wonderful resources such as: library outings, Frisco marina boating, Silverthorne Rec Center, Frisco Historic Park events, Summit County Animal Shelter, Breckenridge Ice Sculptures, Breck Create, snowshoeing at Frisco Adventure Park, The Next Page, FoothRest, Dillon Farmer's Market, and outings to numerous parks, to name a few. Timberline operates five days per week, 8 hours per day, 50 weeks per year, providing caregivers up to 2,000 hours of respite annually. Our challenge is maintaining full operations considering that insurance reimbursement payments only cover about 40% of costs. The remaining 60% of funding is obtained from charitable gifts and grants.

Goal of Request: Provide access to respite care equal to 2,000 hours annually per participant, up to 36,000 hours annually for our community.

Activities to Achieve Strategy: 1Employ professional care staff each day at the level needed to support the daily participants. Attract care volunteers to assist staff and enrich the program with individual skills or specialized services, such as music or art sessions.

Quantifiable Results of Strategy: Hours of operation per day, days per week, weeks per year, and total respite hours provided.

What impact will this program make in the community and how will you measure that impact: Our impact is measured by the number of adults served annually and our ability to provide a day program center for the hours, days and weeks per year we plan to be available. Our key impact is to provide a day program center with dedicated professional staff to accommodate a yearly schedule of programs that meets the needs of our individuals and families in Summit and surrounding counties. Additionally, we will ensure that all individuals in need receive service, regardless of ability to pay. We will measure this by determining the number of hours and cost of donated services to individuals.

Timberline Learning Center

To cultivate the wonder of learning through meaningful partnerships.

Program: Our ultimate goal is to secure the funding necessary to complete the final phase of our Playground Enhancement project, with a focus on creating opportunities for Developmentally appropriate practice and the achievement of developmental milestones in a space that aligns with licensing and ensures accessibility for all. The integration of gross motor elements, seating and gathering spaces, safe ground surfacing, a gardening center, multi-function sensory tables, shade structures, and more. The changes in our playground are fundamental to the growth of our program through the Reggio philosophy which focuses on exploration of open-ended and natural materials in partnership with using the outdoors for learning spaces in both large and small groups. We recognize that connecting children with their natural environment has only positive outcomes in their growth and development. Oftentimes it results in future community members who are dedicated to the wellbeing and preservation of their towns and the natural resources that surround them. "Learning outside supports creativity and problem solving in children, enhances cognitive abilities, and improves academic performance. Studies in the US have shown strong progress in social studies, science, language arts, and math through nature based education programs", ENC November 2017. We will hold our 11th Annual Wit and Wine Fundraiser and these donated items will be used in the Silent Auction Portion of the event to create meaningful opportunities for recipients to enjoy and engage with our splendid surroundings.

Total number served by the program:

Award (Cash, In-Kind, or Both): Silent Auction Package x 1 \$752

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Upper Blue Elementary Parent Teacher Association

The mission of UBE PTA is to provide volunteer time and financial support for the school by facilitating activities and programs that support and enrich the well being of students and staff alike.

Program: UBE PTA's major fundraiser each year is a Fund Run. Students bring in monetary donations from family, friends, local businesses, etc., and spend part of a morning running or walking around a set course at Upper Blue Elementary. In effort to motivate each student to bring in at least one donation, we would like to award the grade with the highest percentage of students who participate in raising funds a trip to the Frisco Tubing Hill. We feel this is the most equitable way to award students as the prize is based on participation. When we get prizes donated it naturally increases the amount of revenue made off the event.

Total number served by the program:

Award (Cash, In-Kind, or Both): 20 x 1-Hour Tubing Passes \$640

Describe the project/program(s) to be funded:

Goal of Request:

Activities to Achieve Strategy: 1

Quantifiable Results of Strategy:

What impact will this program make in the community and how will you measure that impact:

Women's Resource Center of the Rockies

Women's Resource Center offers life-affirming choices to those facing unintended pregnancies in our community.

Program:

Total number served by the program: 307 clients

Award (Cash, In-Kind, or Both): \$0

Describe the project/program(s) to be funded: Continued maintenance and updates of ultrasound machine, medical supplies, staff, office equipment and supplies, reading material, youth curriculum and circulation, marketing and community relations.

Goal of Request: To expand and reach those in the community, we have to be more involved, create content, find marketing approaches that work, find ways to reach at risk youth. Expand staff hours and marketing.

Activities to Achieve Strategy: 1Expand Staff Hours Recruit Volunteers Create effective marketing strategy so clients can find us Create open communication opportunities within the community to disseminate information.

Quantifiable Results of Strategy: We have intensive volunteer, donor, client and staff reporting software. This helps us see what correspondence is most effective in different cultures and age groups in our community.

What impact will this program make in the community and how will you measure that impact: The impact is often measurable by happy families that continue to thrive in our community. We have intensive reporting matrix that shows us impact and service opportunities unique to clients income level, student status, education level, age, and ethnicity. We continue to strive to expand our services to meet all those in the community.

Youthentity

Youthentity's programs aim to help young people develop real-world skills – including financial literacy and career readiness – to prepare them for stable, successful futures.

Program:

Total number served by the program: The grant will serve an estimated 103 students who live in Frisco. Forty-nine students will be 5th graders at Frisco Elementary. Another 54 will be 8th graders at Summit Middle or Snowy Peaks Junior High. Three hundred thirty one of our students will attend school in Frisco next academic year, but we acknowledge that many students commute to Summit Middle and Snowy Peaks from other towns and have factored them into applications for the other towns.

Award (Cash, In-Kind, or Both): \$2,500

Describe the project/program(s) to be funded: I Am Financial Knowledge (IAFK) is a financial literacy program that teaches 5th and 8th graders about personal finance. The program serves 20 counties across the state including all of Summit County. Some schools participate in the program virtually. We send teachers digital copies of the class materials that they integrate into their own lesson plans. Other schools host Youthentity facilitators in their classrooms. The program consists of four hours of lessons plus a pretest and posttest. Students earn checks of \$.50 per correct answer on their posttest, up to \$15. The cash award checks proxy paychecks and empower students to make a financial decision, sometimes for the first time ever.

Goal of Request: Our goal is to provide financial literacy to Summit County students so they will make responsible financial decisions as adults.

Activities to Achieve Strategy: 1We will follow up with teachers who are already scheduled for the upcoming academic year to confirm times We will reach out to teachers who are not yet on the schedule to find times that work We will train our facilitators as needed to ensure they are prepared to deliver the lessons

Quantifiable Results of Strategy: Maintain programming in all eight Summit County public schools that we serve Students achieve an average knowledge gain of 30% or higher Students score an average of 20/30 or higher on their posttest

What impact will this program make in the community and how will you measure that impact: A December 2022 poll by the National Endowment for Financial Education found that only 41% of adults have money left over at the end of each month. This points to a cycle of more than half of adults living paycheck to paycheck. Over the past year, we have seen high inflation rates, especially for housing, gas, and food. We have observed panic from recent bank failures and mass layoffs. Our students are too young to experience the direct financial ramifications of these economic events right now. However, these factors reflect a low point in an economic cycle that ebbs and flows. At some point in their adult lives, probably more than once, our students will be exposed to recessions and economic lows. By then, it will be their responsibility to manage their finances so that they are prepared and not living paycheck to paycheck. Though the cost of living, inflation, and FDIC have held the spotlight in our curriculum this year, our program prepares students for both good and bad economic times. They learn to prepare for a career. They know how to budget, save money, and invest. The information we teach our students is timeless and gives them a headstart on the skills they need to establish good financial habits that prevent them from falling into a paycheck-to-paycheck cycle. We use pretest and posttest scores to measure knowledge gain. Last academic year, Summit County 5th graders had a 29% knowledge gain and 8th graders had a 40% knowledge gain.



Personnel Information



SALARY RANGES

In order to remain competitive for the purposes of hiring and retaining employees, the Town believes a total compensation survey should be conducted every three years. The first survey was completed in 2006 with implementation on January 1, 2007. The salary survey scheduled for 2009 was postponed due to poor economic conditions and declining revenues. The Town conducted a thorough survey in 2016 and made compensation adjustments where necessary in 2017. The Town again conducted a survey in 2018. Similar to the 2016 survey, this survey was done in-house. Salaries were compared to equivalent positions on the Western Slope, in resort communities and in Front-Range towns and counties. Data from Mountain States Employer's Council and Colorado Municipal League was used to establish salary ranges for each position.

In the fall of 2021, an external compensation study was conducted and results provided early 2022. The 2022 compensation and classification survey provided an updated compensation strategy with pay grade classifications. Through analyzing current pay practices, combined with annual performance merit increases, the Town of Frisco will be competitive in the marketplace and remain a desirable workplace. For 2024, Town Council authorized a maximum 5% performance appraisal merit increase; this increase is similar to those of other local entities. These increases take place throughout the year, as they are based upon employee anniversary date. Town Council also authorized a compensation study, keeping with the 3-year planned interval for professional studies. Additionally, a 2% allocation of wages was also appropriated within the 2024 budget for necessary 2024 compensation adjustments where appropriate.

**Year-round Staff Pay Grade Structure
2024**

Grade	Working Title - TOF	FLSA Status	Min	Mid	Max
1	Guest Service Attendant	Non-Exempt	\$ 41,600.00	\$ 51,084.80	\$ 60,569.60
			\$ 20.00	\$ 24.56	\$ 29.12
2	Community Development Assistant	Non-Exempt	\$ 44,720.00	\$ 54,916.16	\$ 65,112.32
	Police Administrative Assistant	Non-Exempt	\$ 21.50	\$ 26.40	\$ 31.30
	Town Hall Administrative Assistant	Non-Exempt			
	Guest Services Assistant	Non-Exempt			
	Maintenance Worker	Non-Exempt			
	Museum Assistant	Non-Exempt			
3	Community Relations Technician	Non-Exempt	\$ 48,074.00	\$ 59,034.87	\$ 69,995.74
	Community Services Officer	Non-Exempt	\$ 23.11	\$ 28.38	\$ 33.65
	Finance Technician	Non-Exempt			
	Human Resources Technician	Non-Exempt			
	Maintenance Operator	Non-Exempt			
	Marketing Program Specialist	Non-Exempt			
	Museum Guest Service Specialist	Non-Exempt			
	Museum Maintenance Technician	Non-Exempt			
	Permit Technician	Non-Exempt			
	Recreation Service Technician	Non-Exempt			
Water Systems Operator	Non-Exempt				
4	Events Lead	Non-Exempt	\$ 51,679.55	\$ 63,462.49	\$ 75,245.42
	Deputy Town Clerk	Non-Exempt	\$ 24.85	\$ 30.51	\$ 36.18
	Finance Specialist	Non-Exempt			
	Finance Procurement Specialist	Non-Exempt			
	Maintenance Lead	Non-Exempt			
	Public Works Office Manager	Non-Exempt			
	Police Office and Records Manager	Non-Exempt			
	Recreation Lead	Non-Exempt			
	Vehicle Technician	Non-Exempt			
5	Revenue Coordinator	Exempt	\$ 55,555.52	\$ 68,222.17	\$ 80,888.83
	Building Inspector	Non-Exempt	\$ 26.71	\$ 32.80	\$ 38.89
	Communications Coordinator	Exempt			
	Facilities Supervisor	Non-Exempt			
	Grounds Supervisor	Non-Exempt			
	Short-Term Rental & Housing Specialist	Non-Exempt			
	Museum Programming Coordinator	Non-Exempt			
	Nordic & Trails Supervisor	Non-Exempt			
	Adventure Park Operations Supervisor	Non-Exempt			
	Planner I	Exempt			
	Recreation Supervisor	Non-Exempt			
	Recreation Programs Supervisor	Non-Exempt			
	Sustainable Materials Specialist	Non-Exempt			
Streets Supervisor**	Non-Exempt				
Water Systems Lead	Non-Exempt				

Grade	Working Title - TOF	FLSA Status	Min	Mid	Max
6	Accountant	Exempt	\$ 58,895.82	\$ 75,386.65	\$ 91,877.47
	Building Inspector, Senior	Non-Exempt	\$ 28.32	\$ 36.24	\$ 44.17
	Environmental Program Coordinator	Exempt			
	Housing Programs Specialist	Exempt			
	Fleet Services Supervisor	Non-Exempt			
	Marina Services Manager	Exempt			
	Marketing & Communications Program Manager	Exempt			
	Planner II	Exempt			
	Recreation Program Coordinator	Non-Exempt			
	Water Operations Supervisor**	Non-Exempt			
7	Events Program Manager	Exempt	\$ 64,785.40	\$ 82,925.31	\$ 101,065.22
	Guest Services Manager, Adventure Park	Exempt			
	Guest Services Manager, Marina	Exempt			
	Housing Program Manager	Exempt			
	Human Resources Manager	Exempt			
	Information Center Manager	Exempt			
	Marina Operations Manager	Exempt			
	Museum Manager	Exempt			
	Nordic & Trails Manager	Exempt			
	Adventure Park Operations Manager	Exempt			
	Recreation Program Manager	Exempt			
	Senior Planner	Exempt			
8	Environmental Program Manager	Exempt	\$ 72,559.65	\$ 92,876.35	\$ 113,193.05
	Principal Planner	Exempt			
	Town Clerk / Assistant to the Town Manager	Exempt			
9	Adventure Park General Manager	Exempt	\$ 81,266.80	\$ 104,021.51	\$ 126,776.21
	Chief Building Official	Exempt			
	Marina General Manager	Exempt			
10	Senior Capital Project Manager	Exempt	\$ 91,018.82	\$ 116,504.09	\$ 141,989.36
	Senior Community Development Manager	Exempt			
	Senior Finance Manager	Exempt			
	Senior Public Works Manager	Exempt			
	Senior Recreation Manager	Exempt			
11	na		\$ 101,941.08	\$ 130,484.58	\$ 159,028.08
12	Communications Director	Exempt	\$ 109,782.70	\$ 146,230.56	\$ 182,678.41
	Community Development Director	Exempt			
	Finance Director	Exempt			
	Human Resources Director	Exempt			
	Public Works Director	Exempt			
	Recreation Director	Exempt			
13	Chief of Police	Exempt	\$ 120,760.97	\$ 160,853.61	\$ 200,946.25
	Town Engineer	Exempt			
14	Assistant Town Manager	Exempt	\$ 132,837.07	\$ 176,938.97	\$ 221,040.88
15	Town Manager	Exempt	\$ 146,120.77	\$ 194,632.87	\$ 243,144.97

** market premium applied

**SWORN POLICE OFFICERS
2023-2024 PROGRESSIVE SALARY SCHEDULE
Revised 10/24/2023**

Police Officer		2023	2023 Hourly Rate	2024	2024 Hourly Rate
Trainee	Academy Recruit	\$69,386.61	\$33.359	\$70,774.34	\$34.03
Step 1	Entry Level Police Training Officer	\$74,937.54	\$36.028	\$76,436.29	\$36.75
Step 2	1 Year Completed Service	\$80,488.46	\$38.696	\$82,098.23	\$39.47
Step 3	2 Year Completed Service	\$86,039.39	\$41.365	\$87,760.18	\$42.19
Step 4	3 Year Completed Service	\$91,590.32	\$44.034	\$93,422.13	\$44.91
Step 5	4 Year Completed Service	\$97,141.25	\$46.703	\$99,084.08	\$47.64
Step 6	5 Year Completed Service	\$102,692.18	\$49.371	\$104,746.02	\$50.36

Detective		2023	2023 Hourly Rate	2024	2024 Hourly Rate
Step 1	Hire or Promote	\$90,341.36	\$43.433	\$92,148.19	\$44.30
Step 2	1 Year Completed Service as TOF Detective	\$96,169.84	\$46.235	\$98,093.23	\$47.16
Step 3	2 Year Completed Service as TOF Detective	\$101,998.31	\$49.038	\$104,038.28	\$50.02
Step 4	3 Year Completed Service as TOF Detective	\$107,826.79	\$51.840	\$109,983.33	\$52.88

Sergeants		2023	2023 Hourly Rate	2024	2024 Hourly Rate
Step 1	Hire or Promote	\$102,406.57	\$49.234	\$104,454.70	\$50.22
Step 2	1 Year Completed Service as TOF Sergeant	\$106,651.40	\$51.275	\$108,784.43	\$52.30
Step 3	2 Year Completed Service as TOF Sergeant	\$110,896.24	\$53.315	\$113,114.16	\$54.38
Step 4	3 Year Completed Service as TOF Sergeant	\$115,141.07	\$55.356	\$117,443.89	\$56.46
Step 5	4 Year Completed Service as TOF Sergeant	\$119,385.90	\$57.397	\$121,773.62	\$58.55
Step 6	5 Year Completed Service as TOF Sergeant	\$123,630.73	\$59.438	\$126,103.34	\$60.63

Pay Grades		2023	Recruit	Minimum	Mid	Max	Step Increase
PS0	Recruit		\$69,386.61				
PS1	Police Officer		\$69,386.61	\$86,039.39	\$102,692.18		\$5,550.93
PS2	Detective		\$90,341.36	\$99,084.08	\$107,826.79		5% over police Steps 3 - 6
PS3	Sergeant		\$102,406.57	\$113,018.65	\$123,630.73		\$4,244.83

- While in the step progression, Officers, Detectives, Sergeants are not eligible for Town merit/performance increase program
 - All Police staff are to receive an annual evaluation on the anniversary of their position start date regardless of wage increase
- Once the step progression is completed, Officers, Detectives and Sergeants are eligible for Merit/Performance Bonus 0% - 5% (based on performance)
 - The Merit / Performance Bonus will be paid in a lump sum
 - Must have evaluation completed in order to be eligible for Merit / Performance Bonus
- 2023 to 2024 increased at 2%
- For night shift, add an additional \$1.00/hr
- \$200/week training pay payable to the trainer
- \$8,000 hiring bonus (\$4,000 on first pay check, \$4,000 payable upon completion of TOF police training)
- This pay structure is subject to change with or without notice

**SWORN POLICE OFFICERS
2022-2025 PROGRESSIVE SALARY SCHEDULE**

Police Officer		2022	2023	2024	2025	2024 Hourly rate
Trainee	Academy Recruit	\$58,905.00	\$60,083.10	\$61,284.76	\$62,510.46	\$29.46
Step 1	Entry Level Police Training Officer	\$65,384.55	\$66,692.24	\$68,026.09	\$69,386.61	\$32.70
Step 2	1 Year Completed Service	\$70,615.31	\$72,027.62	\$73,468.17	\$74,937.54	\$35.32
Step 3	2 Year Completed Service	\$75,846.08	\$77,363.00	\$78,910.26	\$80,488.46	\$37.94
Step 4	3 Year Completed Service	\$81,076.84	\$82,698.38	\$84,352.35	\$86,039.39	\$40.55
Step 5	4 Year Completed Service	\$86,307.61	\$88,033.76	\$89,794.43	\$91,590.32	\$43.17
Step 6	5 Year Completed Service	\$91,538.37	\$93,369.14	\$95,236.52	\$97,141.25	\$45.79

Detective		2022	2023	2024	2025	2024 Hourly rate
Step 1	Hire or Promote	\$79,638.38	\$81,231.15	\$82,855.77	\$84,512.89	\$39.83
Step 2	1 Year Completed Service as TOF Detective	\$85,130.68	\$86,833.30	\$88,569.96	\$90,341.36	\$42.58
Step 3	2 Year Completed Service as TOF Detective	\$90,622.99	\$92,435.45	\$94,284.15	\$96,169.84	\$45.33
Step 4	3 Year Completed Service as TOF Detective	\$96,115.29	\$98,037.59	\$99,998.35	\$101,998.31	\$48.08

Sergeants		2022	2023	2024	2025	2024 Hourly rate
Step 1	Hire or Promote	\$92,500.00	\$94,350.00	\$96,237.00	\$98,161.74	\$46.27
Step 2	1 Year Completed Service as TOF Sergeant	\$96,500.00	\$98,430.00	\$100,398.60	\$102,406.57	\$48.27
Step 3	2 Year Completed Service as TOF Sergeant	\$100,500.00	\$102,510.00	\$104,560.20	\$106,651.40	\$50.27
Step 4	3 Year Completed Service as TOF Sergeant	\$104,500.00	\$106,590.00	\$108,721.80	\$110,896.24	\$52.27
Step 5	4 Year Completed Service as TOF Sergeant	\$108,500.00	\$110,670.00	\$112,883.40	\$115,141.07	\$54.27
Step 6	5 Year Completed Service as TOF Sergeant	\$112,500.00	\$114,750.00	\$117,045.00	\$119,385.90	\$56.27

Pay Grades		2024	Recruit	Minimum	Mid	Max	Step Increase
PS0	Recruit		\$61,284.76				
PS1	Police Officer			\$68,026.09	\$81,631.30	\$95,236.52	\$5,442.09
PS2	Detective			\$82,855.77	\$91,427.06	\$99,998.35	5% over police Steps 3 - 6
PS3	Sergeant			\$96,237.00	\$106,641.00	\$117,045.00	\$4,161.60

- While in the step progression, Officers, Detectives, Sergeants are not eligible for Town merit/performance increase program
 - All Police staff are to receive an annual evaluation on the anniversary of their position start date regardless of wage increase
- Once the step progression is completed, Officers, Detectives and Sergeants are eligible for Merit/Performance Bonus to a max of 5%
 - The Merit / Performance Bonus will be paid in a lump sum
 - Must have evaluation completed in order to be eligible for Merit / Performance Bonus
- Year over year, increase at 2% each year
- For night shift, add an additional \$1.00/hr *\$2080.00 (note, when not working night shift, \$1.00/hr is removed)
- This pay structure is subject to change with or without notice



Staffing Summary By Department

Town of Frisco Staffing Summary	2022	2023	2023	2024
All Funds (FTE's are calculated based on 40-hour work week for paid staff.)	ACTUAL FTE	BUDGET FTE	PROJECTED FTE (Yr End)	ADOPTED FTE
TOTAL FTE	138.90	142.99	142.34	142.88
Full Time Regular Staff	101.00	105.50	105.50	106.00
Part-Time/Seasonal Staff	36.94	36.53	35.88	35.92
Appointed & Elected Positions	0.96	0.96	0.96	0.96
General Government				
Appointed & Elected Positions	0.96	0.96	0.96	0.96
Administrative Management				
Full Time Regular Staff	8.70	5.95	6.45	7.00
Finance				
Full Time Regular Staff	5.00	6.00	6.00	6.00
Human Resources				
Full Time Regular Staff	0.00	3.75	3.75	4.00
Communications, Culture, & Marketing				
Full Time Regular Staff	11.00	9.00	9.00	9.00
Part-Time/Seasonal Staff	2.61	2.28	1.34	1.65
Community Development				
Full Time Regular Staff	10.00	10.75	10.40	10.00
Part-Time/Seasonal Staff	0.00	0.00	0.50	1.00
Public Safety				
Full Time Regular Staff	15.00	18.00	18.00	18.00
Public Works				
Full Time Regular Staff	26.15	26.90	26.75	28.00
Part-Time/Seasonal Staff	0.92	1.42	0.92	2.18
Recreation				
Full Time Regular Staff	25.15	25.15	25.15	24.00
Part-Time/Seasonal Staff	33.41	32.83	33.12	31.09



General Government: Cost Centers 10-1111 & 10-1112

LEGISLATIVE Cost Center: 10-1111	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr. End)	2024 PROPOSED FTE
STAFFING PLAN				
Mayor	0.25	0.25	0.25	0.25
Town Council	0.70	0.70	0.70	0.70
APPOINTED & ELECTED POSITIONS	0.95	0.95	0.95	0.95
TOTAL FTE	0.95	0.95	0.95	0.95
MUNICIPAL COURT Cost Center: 10-1112				
	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr. End)	2024 PROPOSED FTE
STAFFING PLAN				
Municipal Judge	0.01	0.01	0.01	0.01
APPOINTED & ELECTED POSITIONS	0.01	0.01	0.01	0.01
TOTAL FTE¹	0.01	0.01	0.01	0.01
¹ Police and Court Administrative Assistant wages are split 25% to 10-1112 & 75% to 10-1121.				
GENERAL GOV'T TOTAL STAFFING				
APPOINTED & ELECTED POSITIONS	0.96	0.96	0.96	0.96
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs. x 52)</i> <i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i> <i>Regular positions are counted as one (1) FTE</i></p>				



Administration: Cost Center 10-1115

ADMINISTRATION	2022	2023	2023	2024
Cost Center: 10-1115	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Town Manager	1.00	1.00	1.00	1.00
Assistant Town Manager	0.70	0.85	0.85	1.00
Finance Director ¹	1.00	0.00	0.00	0.00
HR Director ²	1.00	0.00	0.00	0.00
HR Manager ²	1.00	0.00	0.00	0.00
HR Administrative Assistant ²	1.00	0.00	0.00	0.00
Town Clerk / Assistant to the Town Manager	1.00	1.00	1.00	1.00
Deputy Town Clerk ³	1.00	1.00	1.00	1.00
Town Hall Administrative Assistant ⁴	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	8.70	4.85	4.85	5.00
TOTAL FTE	8.70	4.85	4.85	5.00
¹ Finance Director was moved to the Finance Department in 2023				
² HR Staff were moved to a NEW HR Department in 2023				
³ Deputy Clerk role was updated from Executive Assistant in 2023				
⁴ Front Desk Assistant was moved from Community Development Department in 2022				
SUSTAINABILITY ⁵	2022	2023	2023	2024
Cost Center: 10-1120	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Community Development Director	0.00	0.10	0.10	0.00
Environmental Programs Manager ³	0.00	0.00	0.75	1.00
Environmental Programs Coordinator	0.00	1.00	0.25	0.00
Sustainability Materials Specialist ⁶	0.00	0.00	0.50	1.00
FULL TIME REGULAR STAFF	0.00	1.10	1.60	2.00
TOTAL FTE	0.00	1.10	1.60	2.00
⁵ Sustainability moved to Administration in 2024				
⁶ New position added per Council approval March 2023				
ADMINISTRATION TOTAL STAFFING				
FULL TIME REGULAR STAFF	8.70	5.95	6.45	7.00
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i> <i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i> <i>Regular positions are counted as one (1) FTE</i></p>				



Finance: Cost Center 10-1114

ADMINISTRATION Cost Center: 10-1115	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Finance Director ¹	0.00	1.00	1.00	1.00
Senior Manager ²	1.00	1.00	1.00	1.00
Finance Specialist	1.00	1.00	1.00	1.00
Revenue Coordinator	1.00	1.00	1.00	1.00
Procurement Specialist	1.00	1.00	1.00	1.00
Finance Technician	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	5.00	6.00	6.00	6.00
TOTAL FTE	5.00	6.00	6.00	6.00
¹ Finance Director was from the Administration Department in 2023				
² Finance Senior Manager (aka Assistant Director) was a position approved in the 2022 budget				
FINANCE TOTAL STAFFING				
FULL TIME REGULAR STAFF	5.00	6.00	6.00	6.00
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i> <i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i> <i>Regular positions are counted as one (1) FTE</i></p>				



Human Resources: Cost Center 10-1117

HUMAN RESOURCES Cost Center: 10-1117	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
HR Director ¹	0.00	1.00	1.00	1.00
HR Manager ¹	0.00	1.00	1.00	1.00
HR Technician ^{1,2}	0.00	1.75	1.75	2.00
FULL TIME REGULAR STAFF	0.00	3.75	3.75	4.00
TOTAL FTE	0.00	3.75	3.75	4.00
¹ HR Staff were moved from Administration 2023				
² Updated title and added position per Council approval March 2023				
HUMAN RESOURCES TOTAL STAFFING				
FULL TIME REGULAR STAFF	0.00	3.75	3.75	4.00
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i></p> <p><i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i></p> <p><i>Regular positions are counted as one (1) FTE</i></p>				



Communication, Culture & Marketing: Cost Centers 10-1118, 10-1125, & 80-8000

COMMUNICATIONS & MARKETING Cost Center: 10-1118	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Communications Director	1.00	1.00	1.00	1.00
Marketing & Communications Program Manager	1.00	1.00	1.00	1.00
Communications Coordinator	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
TOTAL FTE	3.00	3.00	3.00	3.00
SPECIAL EVENTS Cost Center: 10-1140				
	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Events Program Manager ¹	1.00	0.00	0.00	0.00
Events Lead ¹	1.00	0.00	0.00	0.00
Events Crew ¹	1.08	0.00	0.00	0.00
FULL TIME REGULAR STAFF	2.00	0.00	0.00	0.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.08	0.00	0.00	0.00
TOTAL FTE	3.08	0.00	0.00	0.00
¹ Events moved under Recreation 2023				
HISTORIC PARK² Cost Center: 10-1125				
	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Museum Manager	1.00	1.00	1.00	1.00
Museum Programming Coordinator	1.00	1.00	1.00	1.00

Guest Services Specialist	1.00	1.00	1.00	1.00
Guest Services Attendant	0.25	1.25	0.07	0.38
Maintenance Technician	0.38	0.38	0.38	0.38
Guest Service Seasonal Specialist	0.25	0.00	0.24	0.24
Recreation Intern	0.25	0.25	0.25	0.25
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.13	1.88	0.94	1.25
TOTAL FTE	4.13	4.88	3.94	4.25
² Historic Park moved under Recreation 2023				

LODGING TAX FUND: VISITOR INFORMATION CENTER Cost Center: 80-8000	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Information Center Manager	1.00	1.00	1.00	1.00
Marketing Program Specialist	2.00	2.00	2.00	2.00
Guest Services Attendant	0.40	0.40	0.40	0.40
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.40	0.40	0.40	0.40
TOTAL FTE	3.40	3.40	3.40	3.40
COMMUNICATIONS, MARKETING, & EVENTS TOTAL STAFFING				
FULL TIME REGULAR STAFF	11.00	9.00	9.00	9.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	2.61	2.28	1.34	1.65
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE</i>				



Community Development: Cost Centers 10-1119, & 55-5500

COMMUNITY DEVELOPMENT Cost Center: 10-1119	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Community Development Director	1.00	0.90	0.90	0.80
Senior Planner	1.00	1.00	0.50	0.00
Principal Planner	0.00	0.00	0.50	1.00
Planner	2.00	2.00	2.00	2.00
Short Term Rental/Housing Specialist	1.00	1.00	1.00	0.00
Chief Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Community Relations Technician ²	0.00	0.75	0.40	1.00
Community Development Assistant	0.00	0.00	0.00	1.00
Building Inspector / Plans Reviewer	0.00	0.00	0.50	1.00
FULL TIME REGULAR STAFF	8.00	8.65	8.30	8.80
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.00	0.00	0.50	1.00
TOTAL FTE	8.00	8.65	8.80	9.80
¹ Front Desk Assistant was moved to the Administration Department in 2022				
² Position moved from Public Safety to CDD in 2023				
SUSTAINABILITY Cost Center: 10-1120				
	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				

Community Development Director	0.00	0.10	0.10	0.00
Environmental Programs Manager ³	0.00	0.00	0.75	0.00
Environmental Programs Coordinator	1.00	1.00	0.25	0.00
Sustainability Materials Specialist ³	0.00	0.00	0.50	0.00
FULL TIME REGULAR STAFF	1.00	1.10	1.60	0.00
TOTAL FTE	1.00	1.10	1.60	0.00
² Sustainability moved to Administration in 2024				
³ Updated title and added position per Council approval March 2023				
HOUSING	2022	2023	2023	2024
Cost Center: 55-5500	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Housing Program Manager	1.00	1.00	0.00	0.00
Housing Programs Specialist	0.00	0.00	0.40	1.00
Community Development Director	0.00	0.00	0.10	0.20
FULL TIME REGULAR STAFF	1.00	1.00	0.50	1.20
TOTAL FTE	1.00	1.00	0.50	1.20
COMMUNITY DEVELOPMENT				
FULL TIME REGULAR STAFF	10.00	10.75	10.40	10.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.00	0.00	0.50	1.00
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE</i>				



Public Safety: Cost Centers 10-1121

Police Cost Center: 10-1121	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Chief of Police	1.00	1.00	1.00	1.00
Police Office & Records Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.40	1.00
Detective	0.00	1.00	1.00	1.00
Sergeant ¹	1.00	2.00	3.00	4.00
Officer	11.00	11.00	11.00	9.00
Academy Recruit	0.00	0.00	0.60	1.00
Community Service Officer ²	0.00	1.00	0.00	0.00
FULL TIME REGULAR STAFF	15.00	18.00	18.00	18.00
TOTAL FTE	15.00	18.00	18.00	18.00
¹ An additional police sergeant was approved by Town Council as a new position for 2023				
² position moved from Public Health to CDD in 2023				
PUBLIC SAFETY				
FULL TIME REGULAR STAFF	15.00	18.00	18.00	18.00
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE</i>				



Public Works: Cost Centers 10-1130, 10-1131, 10-1132, 10-1133, 10-1134, & 40-4000

PUBLIC WORKS ADMINISTRATION Cost Center: 10-1130	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Town Engineer	0.00	0.75	0.60	1.00
Public Works Director	0.60	0.60	0.60	0.60
Assistant Public Works Director	1.00	1.00	0.14	0.00
Senior Capital Projects Manager	0.00	0.00	0.86	1.00
Office Manager	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	2.60	3.35	3.20	3.60
TOTAL FTE	2.60	3.35	3.20	3.60
STREETS Cost Center: 10-1131				
STAFFING PLAN				
Streets Supervisor	1.00	1.00	1.00	1.00
Maintenance Operator ¹	4.00	4.00	4.00	5.00
FULL TIME REGULAR STAFF	5.00	5.00	5.00	6.00
TOTAL FTE	5.00	5.00	5.00	6.00
¹ Shift of Grounds operator to Stets in 2023 and new streets position in 2024				
BUILDINGS Cost Center: 10-1132				
STAFFING PLAN				
Facilities Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Worker	2.00	2.00	2.00	2.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
TOTAL FTE	3.00	3.00	3.00	3.00
FLEET Cost Center: 10-1133				
STAFFING PLAN				
Fleet Supervisor	1.00	1.00	1.00	1.00

Vehicle Technician	2.00	2.00	2.00	2.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
TOTAL FTE	3.00	3.00	3.00	3.00
GROUNDS				
Cost Center: 10-1134	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Grounds Supervisor	1.00	1.00	1.00	1.00
Maintenance Operator	7.00	7.00	7.00	7.00
Grounds Attendant, Seasonal	0.42	0.42	0.42	1.98
	8.00	8.00	8.00	8.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.42	0.42	0.42	1.98
TOTAL FTE	8.42	8.42	8.42	9.98
WATER FUND				
Cost Center: 40-4000	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Public Works Director	0.40	0.40	0.40	0.40
Assistant Town Manager ²	0.15	0.15	0.15	0.00
Water Operations Supervisor	1.00	1.00	1.00	1.00
Water System Operator	3.00	3.00	3.00	3.00
Water System Worker	0.50	1.00	0.50	0.20
FULL TIME REGULAR STAFF	4.55	4.55	4.55	4.40
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.50	1.00	0.50	0.20
TOTAL FTE	5.05	5.55	5.05	4.60
² Assistant Town Manager is budgeted 100% in Admin for 2024				
PUBLIC WORKS TOTAL STAFFING				
FULL TIME REGULAR STAFF	26.15	26.90	26.75	28.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.92	1.42	0.92	2.18
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE</i>				



Recreation: Cost Centers 10-1150, 10-1160,
10-1170, 10-1140 & 90-9000

RECREATION PROGRAMS Cost Center: 10-1150	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Recreation Director	0.00	0.00	0.67	0.85
Assistant Director	1.00	1.00	0.33	0.00
Recreation Programs Manager	0.00	0.00	0.70	1.00
Recreation Programs Coordinator	1.00	1.00	0.30	0.00
Recreation Programs Supervisor	1.00	1.00	1.00	1.00
Youth Camp Lead	0.75	0.75	0.75	1.30
Youth Counselor	3.85	3.85	3.85	3.51
Recreation Intern	0.25	0.25	0.25	0.25
FULL TIME REGULAR STAFF	3.00	3.00	3.00	2.85
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	4.85	4.85	4.85	5.06
TOTAL FTE	7.85	7.85	7.85	7.91
FRISCO ADVENTURE PARK (FAP)				
Cost Center: 10-1160	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
General Manager	1.00	1.00	1.00	1.00
Guest Services Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	1.50	1.50	1.50	1.50
Operations Manager	1.00	1.00	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	1.00
Recreation Service Technician	0.50	0.50	0.50	0.50
Recreation Lead	0.50	0.50	0.50	0.50
Maintenance Lead	2.00	2.00	2.00	2.00
Recreation Lead	0.33	0.33	0.33	0.46
Guest Services Attendant	4.66	4.66	4.66	0.95
Winter Adventure Attendant	8.34	8.34	8.34	7.35
Maintenance Worker	0.21	0.21	0.21	1.88
FULL TIME REGULAR STAFF	8.50	8.50	8.50	8.50
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	13.54	13.54	13.54	10.64

TOTAL FTE	22.04	22.04	22.04	19.14
NORDIC AND TRAILS				
Cost Center: 10-1170	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Nordic & Trails Manager	1.00	1.00	1.00	1.00
Nordic & Trails Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00
Recreation Supervisor	0.50	0.50	0.50	0.50
Guest Services Lead	0.00	0.50	0.50	0.46
Guest Services Attendant	2.00	1.50	1.50	0.69
Instructor Lead	0.00	0.50	0.50	0.46
Instructor	1.31	0.81	0.81	1.42
Maintenance Worker	1.00	1.00	1.00	0.81
FULL TIME REGULAR STAFF	4.50	4.50	4.50	4.50
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	3.31	3.31	3.31	3.03
TOTAL FTE	7.81	7.81	7.81	7.53
HISTORIC PARK				
Cost Center: 10-1125	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Museum Manager	1.00	1.00	1.00	0.00
Museum Programming Coordinator	1.00	1.00	1.00	0.00
Guest Services Specialist	1.00	1.00	1.00	0.00
Guest Services Attendant	1.25	1.25	1.25	0.00
Maintenance Technician	0.38	0.38	0.38	0.00
Recreation Intern	0.25	0.25	0.25	0.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	0.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.88	1.88	1.88	0.00
TOTAL FTE	4.88	4.88	4.88	0.00
¹ moved to Communication, Culture and Marketing in 2023				
SPECIAL EVENTS				
Cost Center: 10-1140	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Events Program Manager	1.00	1.00	1.00	1.00

Events Lead	1.00	1.00	1.00	1.00
Events Crew	1.08	1.08	1.08	1.20
FULL TIME REGULAR STAFF	2.00	2.00	2.00	2.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.08	1.08	1.08	1.20
TOTAL FTE	3.08	3.08	3.08	3.20
¹ Events moved under Recreation 2023				
MARINA Cost Center: 90-9000	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Assistant Town Manager	0.15	0.15	0.00	0.00
Recreation Director	0.00	0.00	0.15	0.15
General Manager	1.00	1.00	1.00	1.00
Guest Services Manager	1.00	1.00	1.00	1.00
Operations Manager ¹	0.00	1.00	1.00	1.00
Service Manager	1.00	1.00	1.00	1.00
Recreation Supervisor ²	1.50	1.00	1.00	1.00
Recreation Service Technician	0.50	0.50	0.50	0.50
Recreation Lead	1.00	0.50	0.50	0.50
Dockmaster	0.50	0.50	0.50	0.50
Summer Lead	1.00	1.00	1.00	1.66
Guest Services Attendant	4.75	4.75	4.75	7.60
Dockhand	3.00	3.00	3.00	1.11
Seasonal Service Technician	0.58	0.00	0.29	0.29
FULL TIME REGULAR STAFF	6.15	6.15	6.15	6.15
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	9.83	9.25	9.54	11.16
TOTAL FTE	15.98	15.40	15.69	17.31
¹ Operations Manager was added per the F3 organization assessment, presented to Town Council in Spring 2021				
² In 2022, Recreation Supervisor was hired in lieu of an Operations Manager				
RECREATION & CULTURE TOTAL STAFFING				
FULL TIME REGULAR STAFF	25.15	25.15	25.15	24.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	33.41	32.83	33.12	31.09
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE</i>				

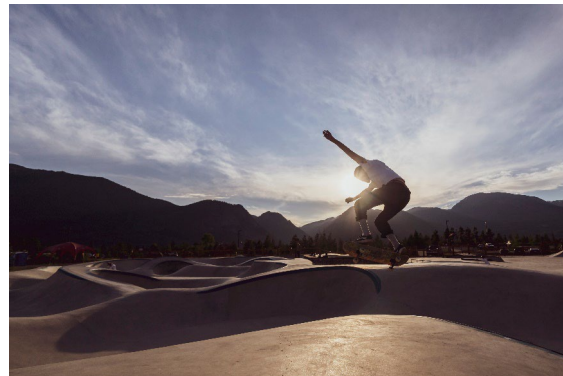
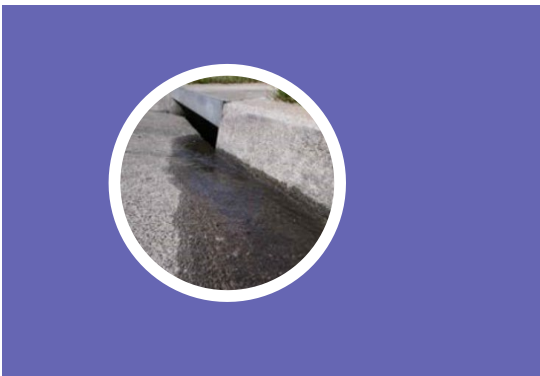
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Capital Improvement Program 2024 - 2028

Capital Improvement Program

2024-2028



Project Listing

2024 Capital Improvement Program

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Capital Improvement Program Summary

Funding Source	FY24	FY25	FY26	FY27	FY28	5-Year Total
General Fund Transfer	1,662,772	1,712,655	1,764,035	1,816,956	1,871,465	8,827,882
REIF	2,000,000	2,060,000	2,121,800	2,185,454	2,251,018	10,618,272
Conservation Trust Fund ¹	41,000	42,230	43,497	44,802	46,146	217,675
Water Fees	1,890,200	1,984,710	2,083,946	2,188,143	2,297,550	10,444,548
Housing Taxes & Fees	2,884,000	2,970,520	3,059,636	3,151,425	3,245,967	15,311,548
Lodging Tax	918,000	945,540	973,906	1,003,123	1,033,217	4,873,787
Marina Fees	2,362,600	2,457,104	2,555,388	2,657,604	2,763,908	12,796,604
Intergovernmental / Grants	5,999,882	0	0	0	0	5,999,882
Partner Contributions	30,000	30,000	30,000	30,000	30,000	150,000
Sale of Assets	585,500	591,355	597,269	603,241	609,274	2,986,638
Misc Revenue	-1,651,699	-1,668,216	-1,684,898	-1,701,747	-1,718,765	-8,425,325
Total	\$16,722,255	\$11,125,898	\$11,544,578	\$11,979,000	\$12,429,779	\$63,801,510

¹ Conservation Trust funds are dedicated to the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

Uses by Fund	Beginning Fund	FY24	FY25	FY26	FY27	FY28	5-Year Total
Capital Improvement Fund	248,533	-6,588,338	-4,926,754	-4,482,644	-6,216,992	-2,795,393	-24,761,588
Water Fund	6,023,459	2,397,000	-3,890,600	-316,800	-158,400	-71,800	3,982,859
Housing Fund	4,794,166	-2,697,577	-5,356,201	-2,814,529	-5,766,099	-4,836,887	-16,677,128
Lodging Tax Fund	1,434,667	-2,394,517	-1,252,516	-1,348,986	-1,464,004	-1,589,259	-6,614,614
Marina Fund	0	-2,400,823	-2,494,833	-2,673,328	-2,518,603	-2,500,428	-12,588,014
Total	\$12,500,825	-\$11,684,255	-\$17,920,904	-\$11,636,286	-\$16,124,098	-\$11,793,767	-\$56,658,485

¹ Beginning Fund Balances are unaudited projections.

2024 Capital Plan Highlights

Funds are allocated to cover a variety of project categories as permitted by revenue source and availability. Project categories align closely with the type of infrastructure or improvement being acquired or constructed. A project category can include improvements that support a variety of strategic priorities.

Streets and Sidewalk projects constitute \$1,810,000 of FY24 capital allocations in support of asset improvement, replacement, and construction. Year-one allocations include investment toward new sidewalks along Highway 9, design of the Complete Streets project along Granite Street, as well as solar light replacement on Main Street and Summit Blvd.

New **Water** infrastructure will be installed to mitigate PFAS in Well 7. This is estimated at \$500,000 for 2024 and \$3,500,000 for 2025 to be funded by loan forgiveness. Other projects address routine maintenance and planned infrastructure replacement.

Public Buildings improvements account for \$2,725,000 of planned FY24 capital funding for the completion of Slopeside Hall & the PRA Master Plan implementation, as well as an upgrade to the Public Works Washbay.

Recreation Improvements account for \$209,000 of planned FY24 capital funding for the planned addition of sand at the Marina Park beach, as well as the PRA magic carpet belt replacement and PRA ski hill tow rope out of the Lodging Tax Fund.

Marina projects include \$400,000 for boat and equipment replacements. The equipment in this category will be funded by Marina Enterprise funds.

Arts & Culture projects include \$150,000 for a 5 year plan for the Historic Park and Museum (to include planning for the 1st & Main building) and \$25,000 for artwork.

Environmental Sustainability projects include \$400,000 for charging stations and energy improvements identified in an Energy Service Company (ESCO) contract.

Projects are grouped by fund. Each section begins with a description of the funding source, five-year capital contribution projections and a list of projects included in year-one allocations. For active project information and quarterly updates, visit [Friscogov.com/your-government/town-news](https://friscogov.com/your-government/town-news)

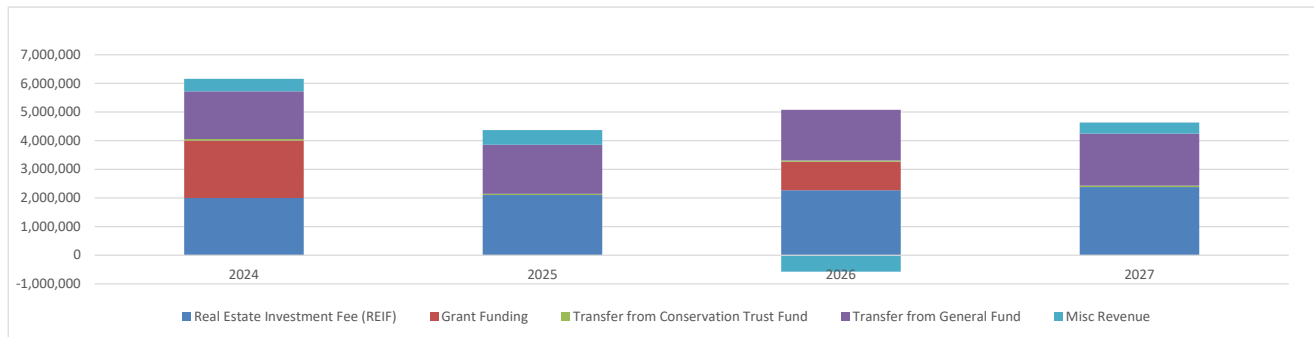
Capital Improvement Fund

Major capital projects are budgeted in the Capital Improvement Fund. By Town ordinance, any General Fund balance in excess of the required reserve is to be transferred to the Capital Improvement Fund. The other major revenue source for this fund is real estate transfer fees. Major capital projects are only those items costing \$5,000 or more; repairs and maintenance are not capital projects. There is no required reserve for this fund.

Funding Source	2024	2025	2026	2027	2028	5-Year Total
Real Estate Investment Fee (REIF)	2,000,000	2,100,000	2,268,000	2,381,400	2,500,470	\$11,249,870
Grant Funding	1,999,882	0	1,000,000	0	0	\$2,999,882
Transfer from Conservation Trust Fund	60,000	42,200	43,500	44,800	46,100	\$236,600
Transfer from General Fund	1,662,772	1,712,700	1,764,100	1,817,000	1,871,500	\$8,828,072
Transfer from Lodging Tax Fund	1,000,000	0	0	0	0	\$1,000,000
Storm System Revenue	0	50,000	50,000	50,000	50,000	\$200,000
Sale of Assets	500,000	515,000	530,500	546,400	562,800	\$2,654,700
Misc Revenue	436,551	513,103	-575,107	393,823	359,556	\$1,127,926
Total	\$7,659,205	\$4,933,003	\$5,080,993	\$5,233,423	\$5,390,426	\$28,297,050

Uses by Project	2024	2025	2026	2027	2028	5-Year Total
GAP Project Roundabouts and Median Construction *	0	0	0	0	0	\$0
Hwy 9 Sidewalk Improvements	100,000	50,000	50,000	1,400,000	0	\$1,600,000
Walkability Improvements	50,000	50,000	50,000	100,000	100,000	\$350,000
Neighborhood Park Improvements	0	750,000	0	0	0	\$750,000
Old Town Hall Remodel (VIC)	0	0	0	0	0	\$0
PRA Project Construction	2,700,000	0	0	0	0	\$2,700,000
Complete Streets	600,000	125,000	125,000	125,000	125,000	\$1,100,000
Town Hall Master Plan	0	300,000	300,000	TBD	0	\$600,000
Trail Enhancements	150,000	150,000	150,000	150,000	150,000	\$750,000
Environmental Sustainability	400,000	50,000	50,000	50,000	50,000	\$600,000
Fiber Infrastructure	80,000	1,000,000	1,000,000	1,000,000	1,000,000	\$4,080,000
Public Works Wash Bay Upgrade	25,000	0	0	0	0	\$25,000
Solar Light Replacement on Summit Blvd	500,000	100,000	100,000	100,000	0	\$800,000
Miner's Creek Rec Path Bridge	0	0	900,000	0	0	\$900,000
Marina Park Mobility Improvements	0	0	0	400,000	0	\$400,000
Marina Park Pavillion	0	0	0	859,000	0	\$859,000
Marina Park Playground	0	0	0	750,000	0	\$750,000
Marina Park Beach Sand	50,000	0	0	50,000	0	\$100,000
Storm Water System	0	50,000	50,000	50,000	50,000	\$200,000
Technology Purchases	0	80,000	0	95,000	0	\$175,000
Vehicle and Equipment Replacement	705,500	1,706,800	1,196,000	595,000	620,000	\$4,823,300
Main Street Live (Solar Light Retrofit)	560,000	0	0	0	0	\$560,000
Boardwalk Bridge Analysis and Design	0	0	0	0	200,000	\$200,000
Historic Park and Museum 5 yr Plan	150,000	0	0	0	0	\$150,000
Total	\$6,070,500	\$4,411,800	\$3,971,000	\$5,724,000	\$2,295,000	\$22,472,300

Projected Fund Balance	2024	2025	2026	2027	2028
Beginning Fund Balance - Projected	\$248,533	\$1,319,400	\$1,325,649	\$1,923,998	\$940,429
Revenues - 3% increase/year	7,659,205	4,933,003	5,080,993	5,233,423	5,390,426
Debt - Revenue Bonds/Water Fund	517,838	514,954	511,644	492,992	500,393
Capital Projects	5,315,000	2,575,000	1,196,000	4,934,000	1,625,000
Equipment Purchases	705,500	1,786,800	2,725,000	690,000	620,000
Repair and Maintenance	50,000	50,000	50,000	100,000	50,000
Ending Fund Balance - Projected	\$1,319,400	\$1,325,649	\$1,923,998	\$940,429	\$3,535,462



Project Name	Project Category	2024 Proposed
Solar Light Replacement on Summit Blvd (Main St to School Rd)	Equipment	\$500,000
Fiber Infrastructure Design	Infrastructure	\$80,000
PRA Project Construction *	Infrastructure	\$2,700,000
Trail Enhancements	Improvement	\$150,000
Complete Streets *	Infrastructure	\$600,000
Environmental Sustainability	Infrastructure	\$400,000
Public Works Wash Bay Upgrade	Equipment	\$25,000
Hwy 9 Sidewalk Improvements	Infrastructure	\$100,000
Main Street Solar Street Lights	Equipment	\$560,000
Historic Park and Museum 5 yr plan	Improvement	\$150,000
Walkability Improvements	Improvement	\$50,000
Marina Park Sand Replacement	Repair and Maintenance	\$50,000
Vehicle and Equipment Replacement	Equipment	\$705,500
Total		\$6,070,500

* Previously approved project

CIP Request Summary

Project Name	Highway 9 Sidewalk Improvements	Project Start Year	2024
Category	Improvement	Est. Project Complete Year	2027
Department	Public Works	Strategic Priority	Community, Core Services
Recurring?	Non-Recurring	Account #	20-2000-5086
Location	Southbound Highway 9 between School Road and Walmart entrance.		
Project Description	<p>This improvement is based on a redesign of the sidewalk between Hawn Drive and School Road. This design creates an elevated sidewalk that would allow for better winter maintenance and walkability. The sidewalk in front of Walmart is a 10 foot wide path & includes a landscaping buffer, similar to what is existing on Northbound Highway 9.</p> <p>MMOF grant of \$504,882 awarded for project from CDOT.</p> <p>Phase 2 will extend the sidewalk north to Lusher Court, which may be impacted by the Exit 203 project schedule for 2025 and 2026. Construction of Phase 2 scheduled for 2027.</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and MMOF grant received. (\$504,882 from MMOF grant)		

FUNDING SCHEDULE

	FY24	FY25	FY26	FY27	FY28	5-Year Plan Total	Total Funding
	100,000	50,000	50,000	1,400,000	0	\$1,600,000	\$3,070,000



HIGHWAY 9 SIDEWALK IMPROVEMENTS | LOCATION MAP

Project Areas



OPERATING BUDGET IMPACT

Description	Project is anticipated to have a minor operating budget impact as there will now be snow removal operations and ongoing maintenance as needed.
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CIP Request Summary

Project Name	Walkability Improvements	Project Start Year	2023
Category	Improvement	Est. Project Complete Year	ongoing
Department	Public Works	Strategic Priority	Community, Core Services
Recurring?	Recurring	Account #	20-2000-5106
Location	Various sidewalk improvements throughout Town		
Project Description	In 2024, the intersections of HWY 9/8th Avenue and 7th Avenue/8th Avenue will be upgraded due to issues left by CDOT's Gap Project. Hawn Drive/Meadow Drive connection to Summit Stage transit stop planned for future phases.		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

						5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28			
50,000	50,000	50,000	100,000	100,000	\$350,000	ongoing	



Intersection at 8th Ave and 7th Ave



OPERATING BUDGET IMPACT

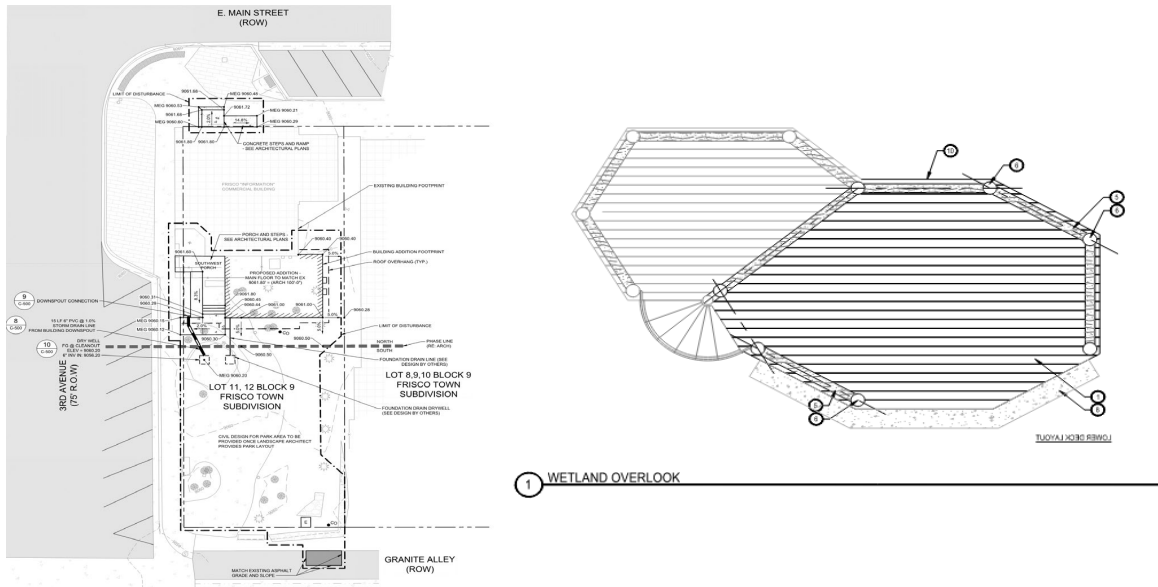
Description	Project is anticipated to have a minor operating budget impact as there will now be snow removal operations and ongoing maintenance as needed.
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CIP Request Summary

Project Name	Neighborhood Park Improvements	Project Start Year	2023
Category	Improvement	Est. Project Complete Year	2025
Department	Public Works/CDD	Strategic Priority	Community, Core Services
Recurring?	Recurring	Account #	20-2000-5093
Location(s)	Old Town Hall Park, Walter Byron Park, Meadow Creek Park, and Pioneer Park		
Project Description	The Neighborhood Parks Plan identified several parks in Frisco which were in need of upgrades. Old Town Hall Park has been redesigned and will be constructed in 2024, in addition to a viewing deck at Walter Byron Park, and an in-house planning effort for Pioneer Park. 2024 includes analysis of Pioneer Park for potential improvements. \$50,000 DOLA Strong Communities Grant was received for work relating to the viewing deck. A DOLA Strong Communities grant application was submitted for Pioneer Park. Strong Communities Grant has not been awarded yet.		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

Planned Funding Requests					5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28		
0	750,000	0	0	0	\$ 750,000	\$ 3,000,000



Walter Byron Park & Old Town Hall Park



OPERATING BUDGET IMPACT

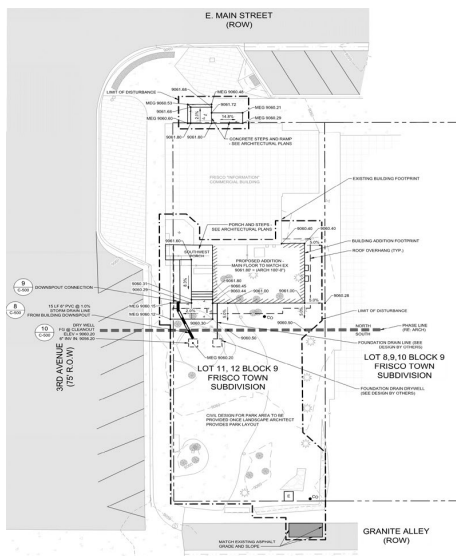
Description	Project is not anticipated to have a significant operating budget impact as it is an existing facility, and the restoration does not impact staff or major changes to existing systems.
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CIP Request Summary

Project Name	Old Town Hall (VIC Remodel and Expansion)	Project Start Year	2023
Category	Improvement	Est. Project Complete Year	2024
Department	Communications	Strategic Priority	Economy, Core Services
Recurring?	Non-Recurring	Account #	20-2000-4705
Location	Visitor Information Center located at 3rd Avenue & Main Street		
Project Description	After putting a remodel and expansion plan through the design and budget process, the numbers for construction were too high to dedicate to one facility, and the facility will be remodeled in its existing footprint, with the addition of an ADA ramp at the Main Street access. Construction is slated to begin in Spring of 2024. Rolling over unspent funds from 2023 totals \$1,600,000.		
FUNDING SOURCES	\$1,000,000 Transfer from Lodging Tax Fund - Lodging Tax; REIF, Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	FY26	FY27	FY28	5-Year Plan Total	Total Funding
0	0	0	0	0	\$0	\$1,600,000



Visitor Information Center



OPERATING BUDGET IMPACT

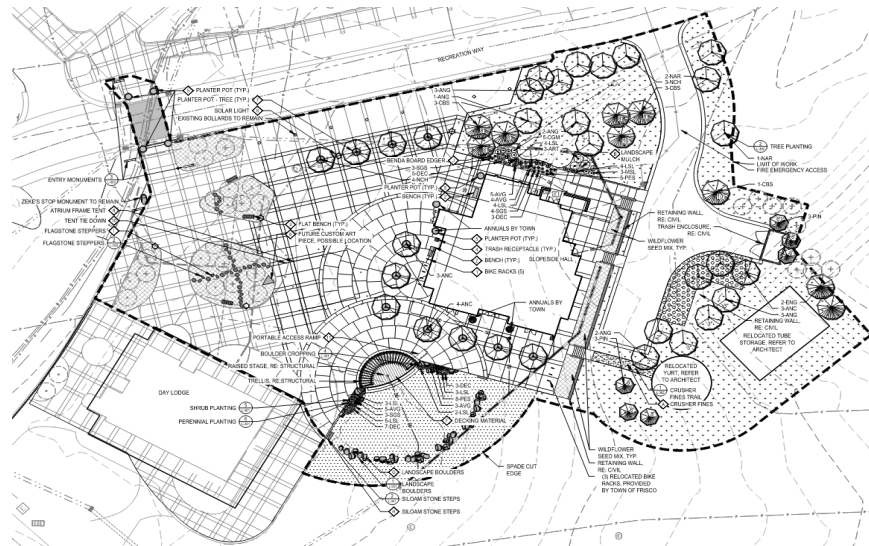
Description	Project is not anticipated to have a significant operating budget impact as it is an existing building, and the restoration does not impact staff or major changes to existing systems.
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CIP Request Summary

Project Name	PRA Project Construction - Slopeside Hall	Project Start Year	2023
Category	Building	Est. Project Complete Year	2024
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation; Economy
Recurring?	Non-Recurring	Account #	20-2000-5024
Location	Peninsula Recreation Area (next to current Day Lodge)		
Project Description	A new building (design and construction) at the PRA was initially budgeted for in 2019 and reviewed with Town Council in May 2019. The first phase of construction is comprised of Slopeside Hall, Tube Storage, Stage, and Yurt. The second phase will encompass the Day Lodge and the expanded Plaza connecting Slopeside Hall with the Day Lodge.		
FUNDING SOURCES	REIF, Transfer from General Fund, Potential Building Electrification Grant		

FUNDING SCHEDULE

Planned Funding Requests					5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28		
2,700,000	0	0	0	0	\$ 2,700,000	\$ 10,000,000



Construction Design Drawing



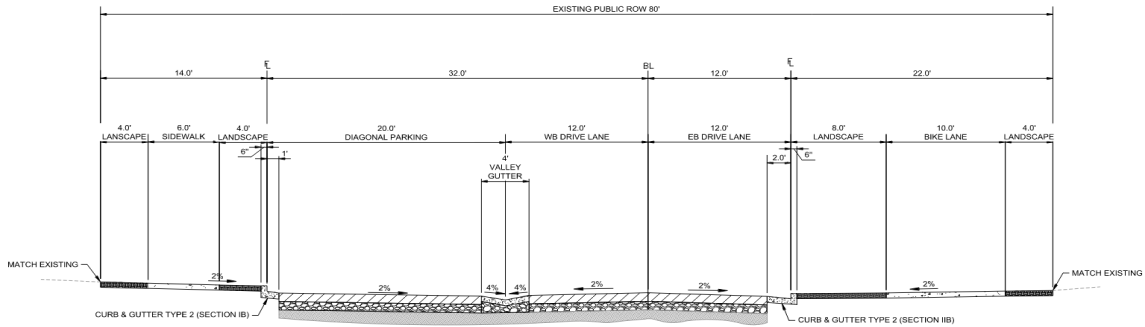
OPERATING BUDGET IMPACT

Description	This project is expected to have impacts of additional staffing, utilities, and other operating costs. However, some of these costs can be offset by additional recreation and day camp revenue.
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CIP Request Summary

Project Name	Complete Streets	Project Start Year	2023
Category	Infrastructure/Planning	Est. Project Complete Year	2027
Department	CDD/Public Works	Strategic Priority	Economy, Core Services
Recurring?	Non-Recurring	Account #	20-2000-5104
Location	Downtown Core		
Project Description	<p>In 2023, 30% drawings were completed for Granite Street, and in 2024, 100% construction drawings will be completed. Grants will be applied for to assist in the construction, which is anticipated to be phased.</p> <p>This level of funding is not anticipated to complete the project. Upon completion of 100% design, a plan can be formed.</p> <p>Note: Vectra Bank refinancing of 2010B for PRA improvements complete in 2030. Annual payment = \$260k/yr.</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE						5-Year Plan Total	Total Funding
FY24	FY25	Planned Funding Requests		FY28			
		FY26	FY27				
\$	600,000	125,000	125,000	125,000	125,000	\$	1,225,000



**GRANITE STREET: SECTION 1
S. MADISON AVE. TO 3RD AVE.
6TH AVE. TO SUMMIT BLVD.**

Cross Section Detail



OPERATING BUDGET IMPACT	
Description	Project is not anticipated to have a significant operating budget impact as it is existing infrastructure, and the improvement does not impact staff or major changes to existing systems.

CIP Request Summary

Project Name	Town Hall Master Plan	Project Start Year	2023
Category	Improvement	Est. Project Complete Year	TBD
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	20-2000-5095
Location	Town Hall - 1 Main Street		
Project Description	An rfp for a Master Plan was issued in 2022 and contract was awarded for conceptual design. Once the concepts have been vetted by Staff and Town Council, phases of construction can be determined. Amounts are very rough estimates based upon past experience; actual costs will vary based upon future decisions and estimates. 2024 funding will be applied to design of prioritized items identified from the Master Plan.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	300,000	300,000	TBD	TBD	\$ 600,000	\$ 850,000



W E M B E R

Our Vision

A close-knit, welcoming, and forward-looking community that values its unique sense of place, seeks balance with its environment, keeps pace with its infrastructure needs, enhances its healthy lifestyle and acknowledges its history.

Our Mission

To maintain and enhance our welcoming mountain town with the involvement of our community members in a way that respects our unique character, that sustains our natural environment, that is economically resilient and improves our quality of life.

Frisco Town Hall Mission and Vision Statements



OPERATING BUDGET IMPACT

Description	Energy efficiency is expected as a result of a renovation project. However, given that the design has not been completed many unknown factors still exist.
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CIP Request Summary

Project Name	Trail Enhancements / Frisco Backyard	Project Start Year	ongoing
Category	Improvements	Est. Project Complete Year	ongoing
Department	Recreation / Community Development	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Recurring	Account #	20-2000-5066
Location	Various locations around PRA and Iron Springs SUP		
Project Description	<p>Continued trails enhancements and upgrades on soft surface trails maintained by the Town of Frisco.</p> <p>2024 - Continued construction of summer multi-use trails Wonderland and Treasure Vault. Construction of connecting segments for cross-country running trail. Improvements to summer trails Perimeter, Excelsior and Crossover. Improvements to winter trails Buzzsaw and Jody's Nugget. On-going maintenance on all summer and winter trails.</p> <p>2025 - New construction of a winter trail in Iron Springs SUP expansion. Continued improvements to summer and winter trails. On-going maintenance of summer and winter trails.</p> <p>2026 - New construction of summer trail in Iron Springs SUP expansion. Continued improvements to summer and winter trails. On-going maintenance on all summer and winter trails.</p> <p>2026 - Construction of new winter segment of Buzzsaw. Completion of improvements to summer and winter trails. On-going maintenance on all summer and winter trails.</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

Planned Funding Requests					5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28		
150,000	150,000	150,000	150,000	150,000	\$ 750,000	Ongoing



Frisco Trail



OPERATING BUDGET IMPACT

Description	Adding additional trails will increase the repairs and maintenance of these areas. A portion of these related operational costs are included in the current budget.
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CIP Request Summary

Project Name	Environmental Sustainability	Project Start Year	2021
Category	Infrastructure	Est. Project Complete Year	ongoing
Department	Community Development	Strategic Priority	Environmental Sustainability
Recurring?	Recurring	Account #	20-2000-5017
Location	Town wide		
Project Description	<p>2024 projects include PW electric charging station and \$200k for building improvements identified by Energy Service Company (ESCO) contract.</p> <p>Further projects to be identified by energy and asset audits, in addition to electric vehicle infrastructure. Those projects will be presented to Council once identified, and grant funding will be applied for to assist in completion.</p>		
FUNDING SOURCES	REIF and Transfer from General Fund, potential grants		

FUNDING SCHEDULE

FY24	FY25	FY26	FY27	FY28	5-Year Plan Total	Total Funding
400,000	50,000	50,000	50,000	50,000	\$600,000	ongoing



Public Works Solar Rooftop Solar



OPERATING BUDGET IMPACT

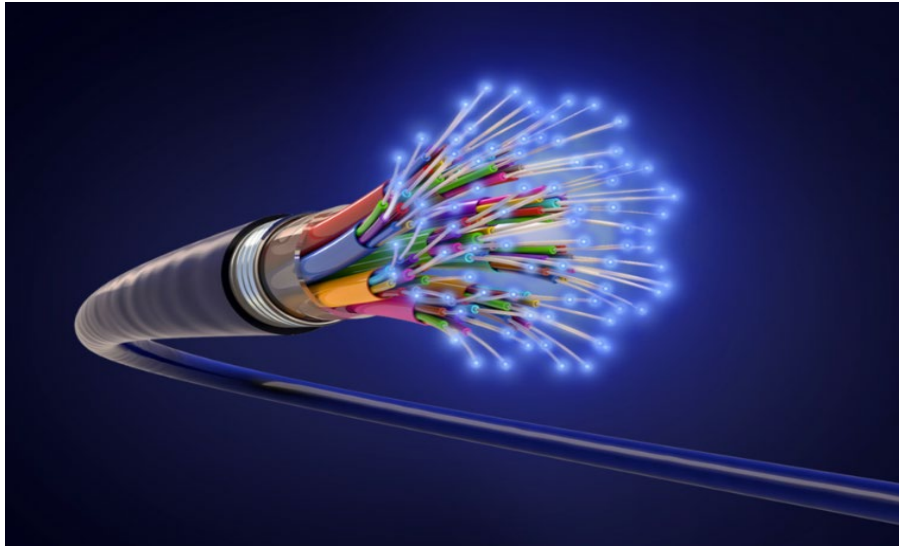
Description	The addition of charging stations and solar panels will increase ongoing operational costs. These amounts can be quantified in the future, once plans are fully developed.
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CIP Request Summary

Project Name	Fiber Infrastructure	Project Start Year	2022
Category	Improvement	Est. Project Complete Year	Unknown
Department	Administration	Strategic Priority	Economy, Core Services
Recurring?	Non-Recurring	Account #	20-2000-5098
Location	Throughout town		
Project Description	The 2024 Fiber Infrastructure project includes a planning effort to complete a feasibility study and design of a fiber broadband network to connect Town Buildings and create a reliable, high-speed broadband network for Town government facilities. The study will also analyze options, assess feasibility, and complete designs (if determined feasible) to provide connectivity to anchor institutions (schools & healthcare facilities), businesses, and private residences in the Town of Frisco. Future years (FY25 - FY28) include preliminary construction estimates of the construction costs to implement the fiber broadband network.		
FUNDING SOURCES	REIF, Transfer from General Fund, potential grants		

FUNDING SCHEDULE

FY24	FY25	Planned Funding Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28			
80,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	\$ 4,080,000	\$ 8,000,000



Fiber Optic Cable



OPERATING BUDGET IMPACT

Description	Ongoing costs related to maintenance and repairs of conduit and fiber infrastructure can be expected.
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CIP Request Summary

Project Name	Public Works Wash Bay Upgrade	Project Start Year	2024
Category	Equipment	Est. Project Complete Year	2024
Department	Public Works	Strategic Priority	Core Services
Recurring?	No	Account #	20-2000-4567
Location	Public Works Facility on Shool Road		
Project Description	This request would allow PW staff to procure and construct requested upgrades to the Public Works Wash Bay facility. The upgrades would provide improve the ability of staff to maintain and clean Town vehicles and equipment.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
25,000	0	0	0	0	\$ 25,000	\$ 25,000



Public Works Wash Bay



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as it is an existing facility, and the replacement does not impact staff or major changes to existing systems.
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CIP Request Summary

Project Name	Solar Light Replacement on Summit Blvd	Project Start Year	2024
Category	Equipment	Est. Project Complete Year	2027
Department	Public Works	Strategic Priority	Environment, Core Services
Recurring?	Recurring	Account #	20-2000-4992
Location	Along Summit Blvd, first phase between Main Street & School Road. The project will continue north 1 block each year.		
Project Description	<p>This would replace the aging overhead lights on the HWY 9 medians with solar lights; including the portion of Summit Boulevard lights originally shown in the GAP roundabout and medians project. Ideally, this replacement would be done in phases until all of the wired lights are replaced. Moving to solar over a wired lighting system would allow for better serviceability/maintenance and reduce the Town's electrical usage.</p> <p>A DOLA Main Street Live grant was submitted for both Solar Light Replacement on Summit Blvd and Main Street Solar Light Retrofit. If the grant is awarded, it will provide \$400k for Summit Boulevard and \$400k for Main Street.</p>		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE					5-Year Plan Total	Total Funding
	Planned Funding Requests					
FY24	FY25	FY26	FY27	FY28		
500,000	100,000	100,000	100,000	0	\$ 800,000	\$ 800,000



Light Pole on Summit Blvd



OPERATING BUDGET IMPACT	
Description	Project is anticipated to reduce costs of utility bills, related to the addition of solar power.

CIP Request Summary

Project Name	Main Street Solar Light Retrofit	Project Start Year	2024
Category	Equipment	Est. Project Complete Year	2024
Department	Public Works	Strategic Priority	Environment, Core Services
Recurring?	Recurring	Account #	20-2000-5105
Location	Main Street		
Project Description	<p>This project will retrofit all existing Main Street lights with a new lighting fixture, solar panel, and solar engine.</p> <p>A DOLA Main Street Live grant was submitted for both Solar Light Replacement on Summit Blvd and Main Street Solar Light Retrofit. If the grant is awarded, it will provide \$400k for Summit Boulevard and \$400k for Main Street.</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grant from DOLA Main Street Live		

FUNDING SCHEDULE					5-Year Plan Total	Total Funding
FY24	FY25	Planned Funding Requests		FY28		
		FY26	FY27			
560,000	0	0	0	0	\$ 560,000	\$ 560,000



Main Street Light Poles



OPERATING BUDGET IMPACT	
Description	Project is anticipated to reduce costs of utility bills, related to the addition of solar power.

CIP Request Summary

Project Name	Miner's Creek Recreation Path Bridge	Project Start Year	2026
Category	Infrastructure	Est. Project Complete Year	2026
Department	Public Works	Strategic Priority	Community, Core Services
Recurring?	Non-Recurring	Account #	20-2000-5106
Location	Recreation path over Miners Creek, along Highway 9		
Project Description	This pathway improvement would allow better maintenance of the pathway between Frisco Bay Marina and the Water Dance neighborhood. The pathway would be realigned and a new bridge would be installed that would allow the Grounds division to keep this as well maintained as the rest of the path, in addition to providing pedestrians a better traveling alternative in the winter months, instead of walking completely on HWY 9's sidewalks.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE						
		Planned Funding Requests			5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28		
0	0	900,000	0	0	\$ 900,000	\$ 900,000



Example of Bridge Style for Redesign



OPERATING BUDGET IMPACT	
Description	Project is anticipated to have a significant reduction in operating budget, it is expected to will reduce staff time required to plow the area of the recreation pathway.

CIP Request Summary

Project Name	Marina Park Mobility Improvements	Project Start Year	2027
Category	Improvement	Est. Project Complete Year	2027
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Non-Recurring	Account #	20-2000-5093
Location	Marina Park - western entrance		
Project Description	To include landscaping, hardscape, & site furnishings for new walkway / entrance to Marina Park. The lawn was completed in 2023 as part of the Marina Site Work project.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	0	0	400,000	0	\$ 400,000	\$ 400,000



White arrows signify mobility identified in Marina Master Plan



OPERATING BUDGET IMPACT

Description	Improvements would only have minor ongoing operating costs related to the annual upkeep of landscaping.
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CIP Request Summary

Project Name	Marina Park Pavilion	Project Start Year	2027
Category	Building	Est. Project Complete Year	2027
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Non-Recurring	Account #	20-2000-5093
Location	Marina Park - East of the Frisco Bay Landing		
Project Description	Pavilion on new land, including landscaping, hardscaping, site furnishings, & pavilion. Preliminary site work completed during Marina Site Work of building pad area and electrical conduit for power needs.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	0	0	859,000	0	\$ 859,000	\$ 859,000



Frisco Bay Marina



OPERATING BUDGET IMPACT

Description	Project is anticipated to have a slight operating budget impact as it will require some ongoing upkeep to landscaping and site furnishings; as well as minor utility costs.
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CIP Request Summary

Project Name	Marina Park Playground	Project Start Year	2028
Category	Equipment	Est. Project Complete Year	2028
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Non-Recurring	Account #	20-2000-5093
Location	Frisco Bay Marina		
Project Description	Playground at a new location near the beach at Marina Park, to include additional site work and landscaping. Completes the central core area.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

		Planned Fund Requests				5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28			
0	0	0	0	750,000	\$	\$ 750,000	
						\$ 750,000	



Current Playground at Marina Park



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as there is existing playground equipment near the Marina that has aged over the years.
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CIP Request Summary

Project Name	Marina Park Sand Replacement	Project Start Year	2024
Category	Repair and Maintenance	Est. Project Complete Year	ongoing
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Recurring	Account #	20-2000-5093
Location	Beach at Marina Park		
Project Description	The sand of the beach at Marina Park erodes every year. The original plan to replenish the sand every 3-5 years is being evaluated by staff, and a survey will be conducted to see what placement and repair is needed.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
50,000	0	0	50,000	0	\$ 100,000	ongoing



Frisco Bay Marina



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as it is an existing facility and does not impact staff.
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CIP Request Summary

Project Name	Storm System Repair	Project Start Year	ongong
Category	Repair and Maintenance	Est. Project Complete Year	ongoing
Department	Public Works	Strategic Priority	Core Services
Recurring?	Recurring	Account #	20-2000-5091
Location	Town wide		
Project Description	The Town's Storm Water System requires regualr maintenance and trouble shooting in order to maintain operations of the system. Further analysis required through an asset assessment.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	50,000	50,000	50,000	50,000	\$200,000	ongoing



Storm Water Pipe Installation



OPERATING BUDGET IMPACT

Description	Proper maintenance of the Town's Storm Water System lowers future ongoing operating expedintitures.
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CIP Request Summary

Project Name	Historic Park 5yr Master Plan	Project Start Year	2024
Category	Capital	Est. Project Complete Year	2024
Department	Communications	Strategic Priority	Culture, Arts & Recreation
Recurring?	Non-Recurring	Account #	20-2000-5071
Location	Museum and Historic Park		
Project Description	The Town's of Frisco Historic Park and Museum will initiate a 5 year master planning process to identify upgrades and potential Capital opportunities. This would encompass 1st & Main as well, as that will be paid off in 2031 (2024 balance of \$558,603 on 1st/Main property).		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28			
150,000	0	0	0	0	0	\$150,000	\$150,000



Museum and Historic Park



OPERATING BUDGET IMPACT

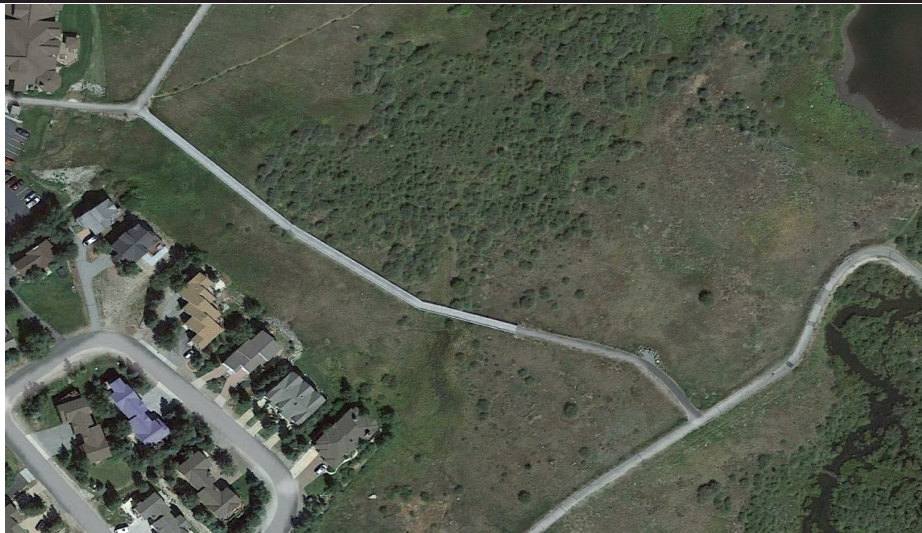
Description	Any identified upgrades or capital projects would add an increase to the operating and maintenance budget.
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CIP Request Summary

Project Name	Boardwalk Bridge Analysis & Design	Project Start Year	2028
Category	Capital	Est. Project Complete Year	2028
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	(need)
Location	County Rec Path, near Laekpoint Circle		
Project Description	The Boardwalk Bridge, as it has been named by Public Works, is in need of analysis and redesign. As it was built on piers, the fluctuation of the wetland soils the piers were drilled into, are causing repair and maintenance to become more labor intensive and challenging in recent years. This would allow an exploration of other design solutions in this sensitive area.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28			
0	0	0	0	0	200,000	\$200,000	\$200,000



Boardwalk Bridge near Lakepoint Cir.



OPERATING BUDGET IMPACT

Description	No impacts at this time.
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CIP Request Summary

Project Name	Technology Purchases	Project Start Year	ongoing
Category	Equipment	Est. Project Complete Year	ongoing
Department	Administration	Strategic Priority	Core Services
Recurring?	Recurring	Account #	20-2000-4102
Location	Across Town owned facilities		
Project Description	Technology equipment is replaced on an annual basis, according to the replacement schedule. 2025 budgets for the replacement of servers to new hardware. 2027 reflects the replacement of phone system equipment.		
FUNDING SOURCES	REIF, Transfer from General Fund		

FUNDING SCHEDULE						5-Year Plan Total	Total Funding
FY24	FY25	Planned Fund Requests		FY28			
		FY26	FY27				
0	80,000	0	95,000	0	\$ 175,000	ongoing	



Layers of Information Technology



OPERATING BUDGET IMPACT	
Description	Keeping on schedule with regular technology equipment replacements lowers the costs of staff time, as well as repair and maintenance expenses.

CIP Request Summary

Project Name	Vehicle and Equipment Replacement	Project Start Year	ongoing
Category	Equipment	Est. Project Complete Year	ongoing
Department	Public Works	Strategic Priority	Core Services, Environmental Sustainability
Recurring?	Recurring	Account #	20-2000-4101
Location	Across Town owned facilities		
Project Description	Vehicles and other equipment are replaced on an annual basis, according to the Vehicle and Equipment Replacement schedule. In recent years, vehicle and equipment purchases have been delayed due to the Covid-19 pandemic. Staff recommends catching up to the previously determined replacement schedule. For the 2023 budget, Staff recommends also appropriating funds for vehicles that are scheduled to be replaced in 2024 so that early orders can be placed, alleviating supply chain struggles. This is particularly useful in cases where opportunities can be leveraged for electric and hybrid vehicles. Many of these vehicles won't be delivered in 2023 and the appropriated yet unspent funds will be rolled over to 2024. (At any point where an electric vehicle can be purchased in lieu of a gas powered vehicle, staff will make decision to do so.)		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
705,500	1,706,800	1,196,000	595,000	620,000	\$4,823,300	ongoing



New Town Vehicle Upfitting Process



OPERATING BUDGET IMPACT

Description	Keeping on schedule with regular vehicle and equipment replacements lowers the costs of staff time, as well as repair and maintenance expenses.
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2024 Vehicle and Equipment Replacement List

Fleet Asset ID	Cost Center	Department	Description	ICE / EV / PHEV / HYBRID / na	In Service Year	Life Span Years/Hours	Replacement Year	Est. Replacement Cost	
2024 Vehicle / Equipment Replacement									
10-04	1131	Public Works - Streets	Kenworth t800		2010	15 Years	2025	\$277,000	
17-05	1121	Police	Ford Explorer - Police	ICE	2014	10 Years	2024	\$85,700	
NEW	1121	Police	Ford Explorer - Police	ICE	NEW	10 Years	NEW	\$85,700	
NEW	1121	Police	Ford Explorer - Police	ICE	NEW	10 Years	NEW	\$85,700	
NEW	1121	Police	Ford Explorer - Police	ICE	NEW	10 Years	NEW	\$85,700	
NEW	1121	Police	Ford Explorer - Police	ICE	NEW	10 Years	NEW	\$85,700	
11-05	1134	Public Works - Grounds	Dodge Ram 1500	ICE	2011	10 Years	2022		
13-03	1134	Public Works - Grounds	Ford F150	ICE	2013	10 Years	2023		
13-07	1132	Public Works - Buildings	Toyota Tacoma	ICE	2013	10 Years	2023		
1-78	1131	Public Works - Streets	Stenseballe Deck Mower	na	1989	10 Years	2023		
04-03	1131	Public Works - Streets	Arm-Lift Aerial Arm	na	2004	10 Years	2023		
NEW	1131	Public Works - Streets	Skid Steer Utility Broom	na	NEW	10 Years	2023		
1-80	1131	Public Works - Streets	Hydraulic Loader Forks	na	2005	10 Years	2023		
14-01	1132	Public Works - Buildings	Chevy G3500		2014	10 Years	2024		
14-02	1140	Special Events	Ford F150	ICE	2014	10 Years	2024		
14-03	1134	Public Works - Grounds	Ford F150	ICE	2014	10 Years	2024		
14-04	1134	Public Works - Grounds	Ford F150	ICE	2014	10 Years	2024		
14-05	4000	Public Works - Water	Ford F250	ICE	2014	10 Years	2024		
							Capital Improvement Fund	2024 Total:	\$705,500
REPL	9000	Marina	UTV	EV	NEW	10 Years	NEW	\$5,000	
							Other Funds	2024 Total:	\$35,000
2025 Vehicle / Equipment Replacement									
05-20	1131	Public Works - Streets	SnoGo Snow Blower	ICE	2005	10 Years	2024	\$277,000	
09-01	1134	Public Works - Grounds	Zugg Snow Blower	na	2009	10 Years	2024	\$52,000	
19-01	1121	Police	Ford Explorer - Police	ICE	2019	6 Years	2025	\$85,700	
NEW	1121	Police	Ford Explorer - Police	ICE	NEW	6 Years	NEW	\$85,700	
NEW	1121	Police	Ford Explorer - Police	ICE	NEW	6 Years	NEW	\$85,700	
NEW	1121	Police	Ford Explorer - Police	ICE	NEW	6 Years	NEW	\$85,700	
NEW	1150	Snowmaking Fan Gun	HKD	na	NEW	10 Years	2025	\$41,000	
15-01	1150	Recreation	Chevy 3500 Van		2015	10 Years	2025		
15-02	1150	Recreation	Chevy 3500 Van		2015	10 Years	2025		
15-10	1131	Public Works - Streets	Karcher - sidewalk plow		2015	10 Years	2025		
10-03	1131	Public Works - Streets	Kenworth t800		2010	15 Years	2025		
10-04	1131	Public Works - Streets	Kenworth t800		2010	15 Years	2025		
							Capital Improvement Fund	2025 Total:	\$712,500
15-06	4000	Public Works - Water	Chevy 3500 utility		2015	10 Years	2025	\$60,000	
05-21	4000	Public Works - Water	Atlas Copco Generator	ICE	1998	10 Years	2024	\$110,000	
	9000	Marina	Western Plow		2015	10 Years	2025	\$8,000	
							Other Funds	2025 Total:	\$178,000
2026 Vehicle / Equipment Replacement									
16-11	1150	Recreation	Prinoth Bison X	ICE	2016	10 Years	2026	\$500,000	
20-01	1121	Police	Ford Explorer	ICE	2020	6 Years	2026	\$85,700	
19-05	1134	Public Works - Grounds	Cat 930M - Loader	ICE	2019	7Yrs / 7000hrs	2026	\$300,000	
19-06	1131	Public Works - Streets	Cat 938M - Loader	ICE	2019	7Yrs / 7000hrs	2026	\$310,300	
							Capital Improvement Fund	2026 Total:	\$1,196,000
16-02	4000	Public Works - Water	Ford F250 utility	ICE	2016	10 Years	2026	\$57,000	
16-04	9000	Marina	John Deere 4052R - Marina	ICE	2016	10 Years	2026	\$55,000	
							Other Funds	2026 Total:	\$112,000
2027 Vehicle / Equipment Replacement									
17-03	1132	Public Works - Buildings	Ford F250	ICE	2017	10 Years	2027	\$51,000	
17-04	1121	Police	Ford Explorer	ICE	2017	10 Years	2027	\$85,700	
17-06	1119	Community Development	Toyota RAV4 Hybrid	HYBRID	2017	10 Years	2027	\$46,300	
17-08	1131	Public Works - Streets	Ford F250	ICE	2017	10 Years	2027	\$51,000	
17-09	4000	Public Works - Water	Chevy Colorado	ICE	2017	10 Years	2027	\$51,000	
17-07	1134	Public Works - Ground	Kubota RT6V	ICE	2017	10 Years	2027	\$30,000	
20-03	1131	Public Works - Streets	Cat 938M - Loader	ICE	2020	7Yrs / 7000hrs	2027	\$280,000	
							Capital Improvement Fund	2027 Total:	\$595,000
17-09	4000	Public Works - Water	Repl Chevy with Electric	EV	2025	10 Years	2027	70000	
							Other Funds	2027 Total:	\$70,000
2028 Vehicle / Equipment Replacement									
18-01	1130	Public Works - Admin	Chevy Silverado 1500	ICE	2018	10 Years	2028	\$45,000	
18-02	1130	Public Works - Admin	Chevy Silverado 1500	ICE	2018	10 Years	2028	\$45,000	
18-03	1131	Public Works - Streets	Chevy Silverado 2500	ICE	2018	10 Years	2028	\$50,000	
18-04	1131	Public Works - Streets	Chevy Silverado 2500	ICE	2018	10 Years	2028	\$50,000	
18-05	1134	Public Works - Grounds	Chevy Silverado 2500	ICE	2018	10 Years	2028	\$50,000	
18-06	1134	Public Works - Grounds	Chevy Silverado 1500	ICE	2018	10 Years	2028	\$45,000	
18-07	1134	Public Works - Grounds	Chevy Silverado 1500	ICE	2018	10 Years	2028	\$45,000	
18-11	1121	Police	Ford Interceptor - police	ICE	2018	10 Years	2028	\$60,000	
18-12	1119	Community Development	Chevy Colorado	ICE	2018	10 Years	2028	\$40,000	
18-13	1121	Police	Toyota RAV4 Hybrid	HYBRID	2018	10 Years	2028	\$60,000	
18-08	1131	Public Works	Karcher - sidewalk plow	ICE	2018	10 Years	2028	\$130,000	
							Capital Improvement Fund	2028 Total:	\$620,000

Due to supply chain issues, budget appropriation was requested and approved in 2023 in order to place order in an earlier year.

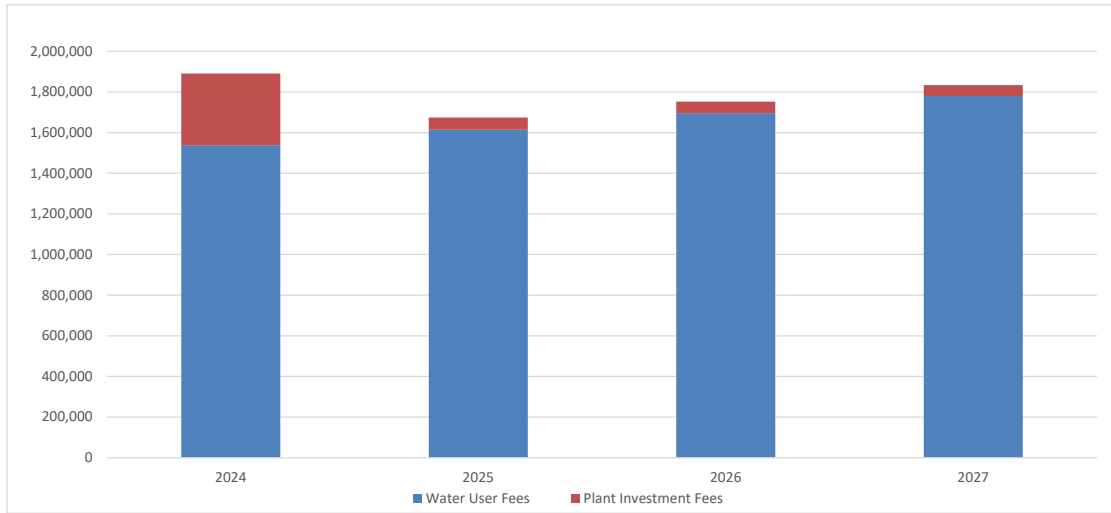
Water Fund

The Water Fund was established to finance and account for the acquisition, operation and maintenance of facilities, services and water rights associated with providing water to the Town. The primary revenue sources include user charges and water tap fees. In 2019, a water rate study was conducted and new rates and tier structure were implemented effective in the 3rd quarter of 2019. This fund has a four month required reserve; the projected 2024 fund balance surpasses that requirement.

Funding Source	2024	2025	2026	2027	2028	5-Year Total
Water User Fees	1,537,200	1,614,100	1,694,800	1,779,500	1,868,500	\$8,494,100
Plant Investment Fees	353,000	60,000	57,000	54,200	51,500	\$575,700
Total	\$1,890,200	\$1,674,100	\$1,751,800	\$1,833,700	\$1,920,000	\$9,069,800

Use by Project	2024	2025	2026	2027	2028	5-Year Total
PFAS Mitigation	500,000	3,500,000	0	0	0	\$4,000,000
Storage Tank Access Road	400,000	0	0	0	0	\$400,000
Vehicle and Equipment Replacement	0	167,000	57,000	90,000	0	\$314,000
Total	\$900,000	\$3,667,000	\$57,000	\$90,000	\$0	\$4,000,000

Projected Fund Balance	2024	2025	2026	2027	2028
Beginning Fund Balance	\$6,023,459	\$6,174,846	\$2,783,846	\$3,004,446	\$3,424,246
Revenues-User Fees	1,537,200	1,614,100	1,694,800	1,779,500	1,868,500
Debt Repayment-CIP	95,000	95,000	95,000	95,000	95,000
Tap Fees	353,000	60,000	57,000	54,200	51,500
Grant Revenue	4,000,000	0	0	0	0
Other Revenues	88,000	88,900	89,800	90,700	91,600
Operating Expenses	1,318,813	1,358,400	1,399,200	1,441,200	1,484,400
Capital Improvements	900,000	3,500,000	0	0	0
Capital Equipment	0	167,000	57,000	90,000	0
Repair and Maintenance	169,000	174,100	199,300	41,400	42,800
Technical Purchases	34,000	49,500	60,500	27,000	29,000
Additional Unavailable Fund Balance	-3,500,000	0	0	0	0
Ending Fund Balance	\$6,174,846	\$2,783,846	\$3,004,446	\$3,424,246	\$3,974,646



Project Name	Project Category	2024 Proposed
PFAS Mitigation	Improvement	\$500,000
Storage Tank Access Road	Improvement	\$400,000
Total		\$900,000

CIP Request Summary

Project Name	PFAS Mitigation	Project Start Year	2023
Category	Improvement	Est. Project Complete Year	2025
Department	Public Works	Strategic Priority	Environment
Recurring?	Non-Recurring	Account #	40-4000-4444
Location	Well # 7 at the Peninsula Recreation Area		
Project Description	<p>This upgrade to Well #7 will allow for the installation for advanced treatment to mitigate PFAS and PFAS trace compounds.</p> <p>Pre-qualification received for the Colorado Department of Public Health and Environment Drinking Water Revolving Fund (DWRP). The DWRP will be granted as a \$4,000,000 loan with 100% loan forgiveness.</p>		
FUNDING SOURCES	Water User Fees, Plant Investment Fees, \$4,000,000 DWRP grant/loan forgiveness, and other potential grants		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28			
500,000	3,500,000	0	0	0	\$4,000,000	\$4,000,000	



Drinking Water Testing and PFAS Mitigation



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as it is an improvement to our current system. Filter media may need to be disposed of from time to time.
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CIP Request Summary

Project Name	Storage Tank Access Road Work	Project Start Year	2024
Category	Improvement	Est. Project Complete Year	2024
Department	Public Works	Strategic Priority	Quality Core Services/Envrionment
Recurring?	Non-Recurring	Account #	40-4000-4444
Location	Dillon Dam Road Storage Tank		
Project Description	The Dam Road tank cannot be accessed off of I-70, so there is a need to upgrade and improve part of the existing access road, and create a new one on Forest Service land utilizing an Xcel Energy easement. This improvement will allow for better access for future maintenance of the water storage tank.		
FUNDING SOURCES	Water User Fees and Plant Investment Fees		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28			
400,000	0	0	0	0	0	\$400,000	\$400,000



Preliminary Access Road Design Concept



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact just routine maintenance.
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CIP Request Summary

Project Name	Vehicle and Equipment Replacement	Project Start Year	ongoing
Category	Equipment	Est. Project Complete Year	ongoing
Department	Public Works	Strategic Priority	Core Services, Environmental Sustainability
Recurring?	Recurring	Account #	40-4000-4460
Location	Across Town owned facilities		
Project Description	Vehicles and other equipment are replaced on an annual basis, according to the Vehicle and Equipment Replacement schedule. In recent years, vehicle and equipment purchases have been delayed due to the Covid-19 pandemic. Staff recommends catching up to the previously determined replacement schedule. For the 2023 budget, Staff recommends also appropriating funds for vehicles that are scheduled to be replaced in 2024 so that early orders can be placed, alleviating supply chain struggles. This is particularly useful in cases where opportunities can be leveraged for electric and hybrid vehicles. Many of these vehicles won't be delivered in 2023 and the appropriated yet unspent funds will be rolled over to 2024. (At any point where an electric vehicle can be purchased in lieu of a gas powered vehicle, staff will make decision to do so.)		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			FY28	5-Year Plan Total	Total Funding
		FY26	FY27				
0	167,000	57,000	90,000	0	\$314,000	ongoing	



Town of Frisco Water Truck



OPERATING BUDGET IMPACT

Description	Keeping on schedule with regular vehicle and equipment replacements lowers the costs of staff time, as well as repair and maintenance expenses.
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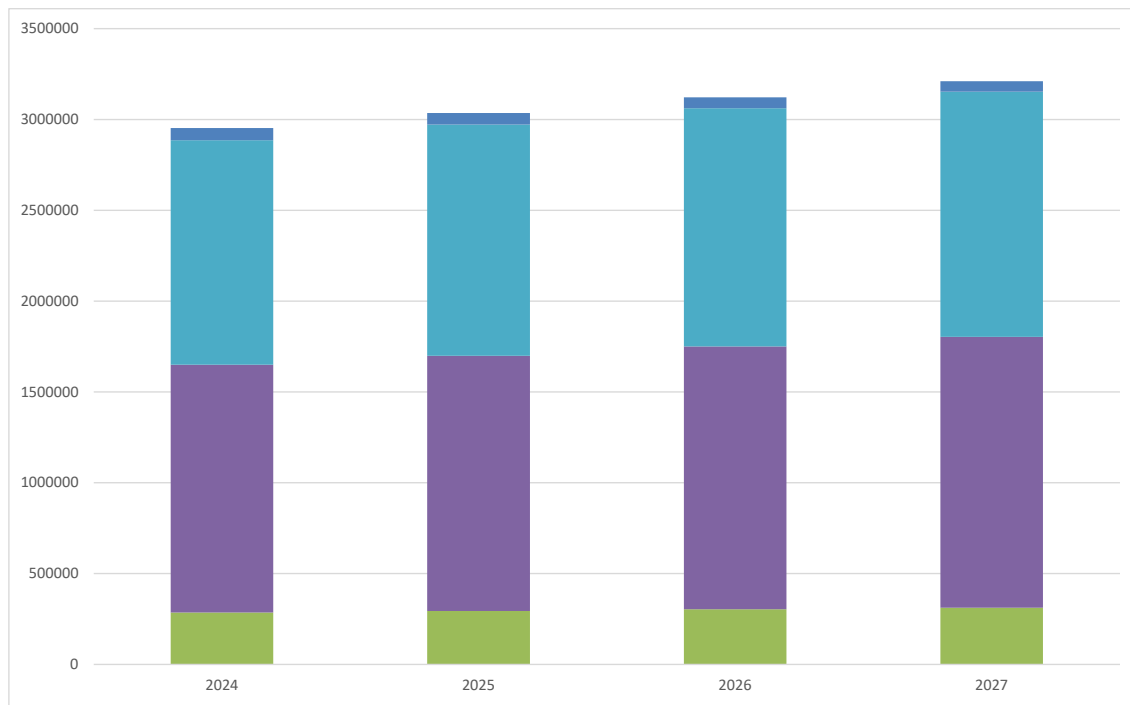
Housing Fund

On November 7, 2006, the voters of Summit County approved the Summit Combined Housing Authority (SCHA) Referred Measure 5A, which authorized a temporary (10 year) sales and use tax of .125% and a development impact fee of two dollars or less per square foot of new construction to be used for affordable housing purposes. Subsequently, the Town of Frisco entered into an intergovernmental agreement with other area local governments to share these revenues. In 2015, this tax was extended in perpetuity. In 2016, Summit County voters approved an additional, temporary (10 years) .6% sales tax to the existing sales tax, effective 1/1/17, making the current tax rate .725%. In 2021, this tax was extended for another 10 years. In 2022, Frisco voters approved a 5% excise tax on short term rentals (hotels are exempt) dedicated to workforce housing. There is no required reserve for this fund.

Funding Source	2024	2025	2026	2027	2028	5-Year Total
0.125% SCHA Tax	284,200	292,700	301,500	310,500	319,800	\$1,508,700
0.6% SCHA Tax	1,363,800	1,404,700	1,446,800	1,490,200	1,534,900	\$7,240,400
5% STR Tax	1,236,000	1,273,100	1,311,300	1,350,600	1,391,100	\$6,562,100
Building Impact Fees	66,500	63,200	60,000	57,000	54,200	\$300,900
Partner Contributions	0	0	0	0	0	\$0
Rental Income	72,000	304,700	307,700	310,800	313,900	\$1,309,100
Sale of Assets	0	2,820,000	400,000	0	0	\$3,630,000
Other Financing Sources	0	0	0	0	0	\$7,272,921
Grants	0	0	0	0	0	\$0
Misc Revenue	37,500	43,900	50,300	56,700	63,000	\$251,400
Total	\$3,060,000	\$6,202,300	\$3,877,600	\$3,575,800	\$3,676,900	\$27,824,121

Use by Project	2024	2025	2026	2027	2028	5-Year Total
Housing Helps	1,500,000	1,545,000	1,591,400	1,639,100	1,688,300	\$7,963,800
Pitkin Alley	0	500,000	0	3,000,000	0	\$3,500,000
Total	\$1,500,000	\$2,045,000	\$1,591,400	\$4,639,100	\$1,688,300	\$11,463,800

Projected Fund Balance	2024	2025	2026	2027	2028
Beginning Balance	\$4,794,166	\$5,156,589	\$3,182,687	\$3,845,759	\$1,655,459
Tax & Fee Revenue-3% Increase	2,950,500	3,033,700	3,119,600	3,208,300	3,300,000
Rental Income-1% increase	72,000	304,700	307,700	310,800	313,900
Other Revenue	37,500	43,900	50,300	56,700	63,000
Operating Exp - 3% Increase	130,000	2,619,172	549,012	458,959	2,476,696
Administrative-3% Increase	541,077	118,137	125,017	132,291	132,291
Housing Programs	1,500,000	1,545,000	1,591,400	1,639,100	1,688,300
Repair and Maintenance	10,000	57,642	33,600	21,500	22,100
Debt	516,500	516,250	515,500	514,250	517,500
Capital	0	500,000	0	3,000,000	0
Ending Fund Balance	\$5,156,589	\$3,182,687	\$3,845,759	\$1,655,459	\$495,472



CIP Request Summary

Project Name	Pitkin Alley Housing Project	Project Start Year	2025
Category	Building	Est. Project Complete Year	2027
Department	Community Development	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	55-5500-4268
Location	619 Granite Street		
Project Description	Design and construction for the property at 406 8th Ave. Design in 2024, projected construction in 2027 (amount shown is net subsidy of for sale units).		
FUNDING SOURCES	Rental Income, SCHA Sales Taxes, STR Excise Tax, Development Impact Fee, Partner Contributions, and Grants		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	500,000	0	3,000,000	0	\$3,500,000	\$3,500,000



406 8th Avenue Property



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget.
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CIP Request Summary

Project Name	For Sale Units	Project Start Year	2025
Category	Building	Est. Project Complete Year	2027
Department	Community Development	Strategic Priority	Inclusive Community
Recurring?	Non-Recurring	Account #	55-5500-4268
Location	220 Galena/Mary Ruth		
Project Description	The sale of the properties at 220 Galena Street and Mary Ruth (10 Mile Basin Units). Amounts shown are revenue.		
FUNDING SOURCES	Rental Income, SCHA Sales Taxes, STR Excise Tax, Development Impact Fee, Partner Contributions, and Grants		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	2,820,000	0	0	0	\$2,820,000	\$2,820,000



220 Galena and Mary Ruth



OPERATING BUDGET IMPACT

Description	Revenue generating sources.
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CIP Request Summary

Project Name	Granite Park Workforce Housing	Project Start Year	2023
Category	Building	Est. Project Complete Year	2024
Department	Community Development	Strategic Priority	Economy, Community
Recurring?	Non-Recurring	Account #	55-5500-4268
Location	619 Granite Street		
Project Description	Granite Park is located at 619 Granite, which is a partnership with Colorado Department of Transportation to build 22 rental units and broke ground in the Spring of 2023 with construction slated to continue in to Fall of 2024. 2024 construction funded from 2023 budget.		
FUNDING SOURCES	Rental Income, SCHAs Sales Taxes, STR Excise Tax, Development Impact Fee, Partner Contributions, and Grants		

FUNDING SCHEDULE

		Planned Fund Requests				5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28			
0	0	0	0	0	\$12,910,000	\$12,910,000	



Framing on East Building and Foundation on West Building



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as it is an existing building, and the restoration does not impact staff or major changes to existing systems.
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CIP Request Summary

Project Name	Galena Street Workforce Housing	Project Start Year	2024
Category	Building	Est. Project Complete Year	TBD
Department	Community Development	Strategic Priority	Economy, Community
Recurring?	Non-Recurring	Account #	55-5500-4271
Location	602 Galena, current State of Colorado Workforce Center		
Project Description	As the Town continues working towards the goal of increasing availability of workforce housing, additional projects will become available. In 2022, the Town will approve a \$3 million supplemental appropriation to cover the cost of purchasing 602 Galena Street. The budget also included an anticipated additional \$1.5 million in partner contributions from the County. The building is currently home to the Colorado Workforce Center run by the Colorado Division of Labor and Employment. Owned by the state, the 0.72-acre parcel includes a 4,153-square-foot building that currently houses 11 employees. Town staff estimates the property could support a range of 27 to 36 residential units, mixing studio, one- and two-bedroom rentals with an average size of 750 square feet, to include office space for the Workforce Center and potentially a childcare facility.		
FUNDING SOURCES	Funded by NHP Development Agreement		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	0	0	0	0	\$0	\$0



Existing Condition of Facility from 6th Ave.



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as it is an existing building, and the restoration does not impact staff or major changes to existing systems.
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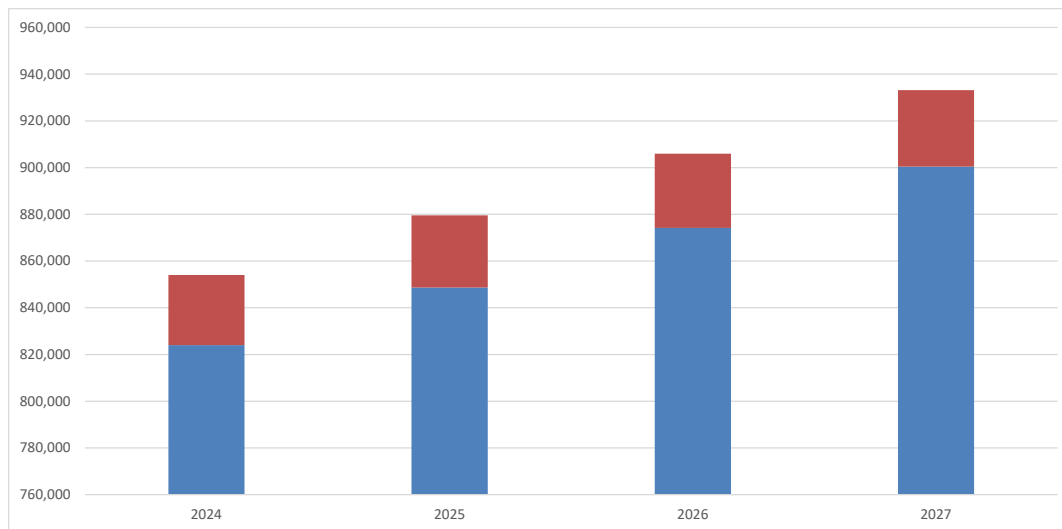
Lodging Tax Fund

Lodging Tax Fund was established in 2004 to account for a new, voter-approved 2.35% tax imposed upon lodging establishments. Expenditures are restricted to economic development, special events, advertising and marketing, recreation amenities, multi-purpose facilities and open space and similar uses. The decision as to the proportion of revenue to be allocated to any of these uses is determined by Council. Currently, the Information Center receives 45% of these revenues, 20% is allocated to marketing and economic development, 20% is to be used for recreation and the remaining 15% is allocated for operation and maintenance of recreation/tourism based Town facilities. In 2009, the Town assumed responsibility for the operations of the Information Center. There is no required reserve for this fund.

Funding Source	2024	2025	2026	2027	2028	5-Year Total
Lodging Tax	824,000	848,700	874,200	900,400	927,400	\$4,374,700
Partner Contributions	30,000	30,900	31,800	32,800	33,800	\$159,300
Total	\$854,000	\$879,600	\$906,000	\$933,200	\$961,200	\$4,534,000

Use by Project	2024	2025	2026	2027	2028	5-Year Total
PRA Magic Carpet Belt Replacement	109,000	0	0	0	0	\$109,000
Terrain Park Rope	70,000	0	0	0	0	\$70,000
Arts & Culture	25,000	25,000	25,000	25,000	25,000	\$125,000
Total	\$204,000	\$25,000	\$25,000	\$25,000	\$25,000	\$179,000

Projected Fund Balance	2024	2025	2026	2027	2028
Beginning Fund Balance	\$1,434,667	\$263,870	\$330,681	\$415,150	\$508,939
Revenues-Tax	824,000	848,700	874,200	900,400	927,400
Other Revenues	135,850	139,946	144,105	148,454	152,920
Operating Expenditures	1,926,647	896,835	908,836	930,064	952,982
Capital	204,000	25,000	25,000	25,000	25,000
Ending Fund Balance	\$263,870	\$330,681	\$415,150	\$508,939	\$611,277



Project Name	Project Category	2024 Proposed
PRA Magic Carpet Belt Replacement	Equipment	\$109,000
Terrain Park Rope	Equipment	\$70,000
Arts & Culture	Artwork	\$25,000
Total		\$95,000

* Previously approved project

CIP Request Summary

Project Name	Terrain Park Tow Rope	Project Start Year	2024
Category	Equipment	Est. Project Complete Year	2024
Department	Recreation	Strategic Priority	Arts, Culture & Recreation
Recurring?	Non-Recurring	Account #	80-8000-4591
Location	PRA Tubing/Ski & Ride Hill		
Project Description	The terrain park tow rope will be installed on the ski and ride side of the Tubing Hill operation. It will assist skiers and snowboarders in the use of the late season terrain park in addition to the the ski and ride school operations.		
FUNDING SOURCES	Revenues from lodging establishments.		

FUNDING SCHEDULE

		Planned Fund Requests				5-Year Plan Total	Total Funding
FY24	FY25	FY26	FY27	FY28			
	70,000		0		0	\$70,000	\$70,000



Tow Rope at Ski and Ride Hill



OPERATING BUDGET IMPACT

Description	Not anticipated to have a significant impact to operating budget of Tubing Hill operation.
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CIP Request Summary

Project Name	Magic Carpet Belt Replacement	Project Start Year	2024
Category	Equipment	Est. Project Complete Year	2024
Department	Recreation	Strategic Priority	Culture, Arts & Recreation
Recurring?	Non-Recurring	Account #	80-8000-4591
Location	PRA Tubing Hill		
Project Description	Replacement of magic carpet belt due to its heavy winter useage. Replacement occurs every 5-10 years.		
FUNDING SOURCES	Revenues from lodging establishments.		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28			
0	109,000	0	0	0	\$109,000	\$109,000	



Tubing Hill



OPERATING BUDGET IMPACT

Description	Not anticipated to have a significant impact to operating budget of Tubing Hill operation.
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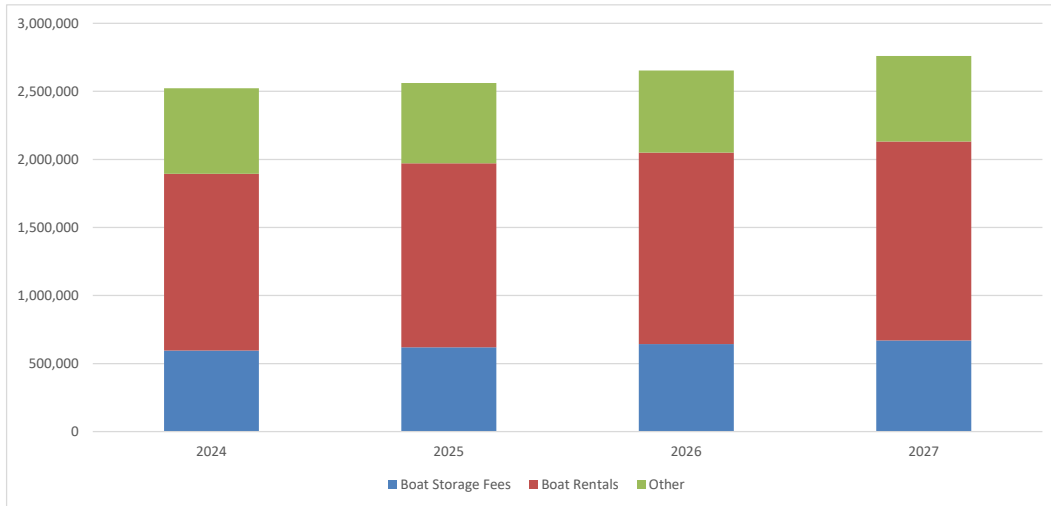
Marina Fund

In 1994, the Town entered into a lease agreement with the City and County of Denver whereby the Town was granted the exclusive right to occupy and use certain real property and water surface at the Dillon Reservoir. The Marina Fund was established as an enterprise fund to account for the operations and maintenance of the marina. The major source of revenue for this fund comes from rentals of boats, slips, and moorings. There is a four month reserve required for this fund.

Funding Source	2024	2025	2026	2027	2028	5-Year Total
Boat Storage Fees	595,000	618,800	643,600	669,300	696,100	\$3,222,800
Boat Rentals	1,300,000	1,352,000	1,406,100	1,462,300	1,520,800	\$7,041,200
Other	628,100	590,824	603,989	628,237	653,330	\$3,104,479
Total	\$2,523,100	\$2,561,624	\$2,653,689	\$2,759,837	\$2,870,230	\$13,368,479

Use by Project	2024	2025	2026	2027	2028	5-Year Total
Lund House	0	140,000	0	0	0	\$140,000
Service Building	0	75,000	0	0	0	\$75,000
Paddle Sport Dock System	0	0	300,000	0	0	\$300,000
New Bathhouse	0	0	0	0	0	\$0
Shore Power	0	0	0	85,000	0	\$85,000
Equipment Replacement	400,000	224,000	266,500	274,500	282,725	\$1,447,725
Total	\$400,000	\$439,000	\$566,500	\$359,500	\$282,725	\$2,047,725

Projected Fund Balance	2024	2025	2026	2027	2028
Beginning Fund Balance	-\$89,934	\$32,343	\$99,134	\$79,496	\$320,730
Revenues-User Fees	1,895,000	1,970,800	2,049,700	2,131,600	2,216,900
Other Revenues	628,100	590,824	603,989	628,237	653,330
Debt Repayment	350,500	356,000	356,000	355,750	360,250
Operating Expenditures	1,650,323	1,699,833	1,750,828	1,803,353	1,857,453
Capital	400,000	439,000	566,500	359,500	282,725
Ending Fund Balance	<u>\$32,343</u>	<u>\$99,134</u>	<u>\$79,496</u>	<u>\$320,730</u>	<u>\$690,532</u>



Project Name	Project Category	2024 Proposed
Equipment replacement	Equipment	\$400,000
Total		\$400,000

* Previously approved project

CIP Request Summary

Project Name	Equipment Replacement	Project Start Year	ongoing
Category	Equipment (some non-capital)	Est. Project Complete Year	ongoing
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Recurring	Account #	90-9000-4460
Location	Frisco Bay Marina		
Project Description	REPLACEMENT SCHEDULE - Paddle Sports - Every Year; Pontoons & Pontoons - Every 3 Years 2024 - Replace pontoon fleet (6), replace Range UTV 2025 - Replace fishing boats & motors, tractor replacement, new UTV, replace paddle sport fleet 2026 - Replace pontoon boats (6), replace paddle sport fleet 2027 - Replace pontoon boats (6), replace paddle sport fleet 2028 - Replace pontoon boats (6), replace paddle sport fleet		
Funding Sources	Marina User Fees (Rentals and Slip/Mooring Fees)		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			FY28	5-Year Plan Total	Total Funding
		FY26	FY27				
400,000		224,000	266,500	359,500	282,725	\$ 1,532,725	ongoing



Rental Pontoon



OPERATING BUDGET IMPACT

Description	Replacement of aging equipment reduces ongoing maintenance costs of repairs to equipment.
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CIP Request Summary

Project Name	New Dock System for Paddle Sports	Project Start Year	2026
Category	Equipment	Est. Project Complete Year	2026
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Non-Recurring	Account #	90-9000-4207
Location	Frisco Bay Marina - Paddle Sports Area		
Project Description	This project would involve the replacement and upgrade of the aging paddle sports dock system that is currently in use.		
Funding Sources	Marina User Fees (Rentals and Slip/Mooring Fees)		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	0	300,000	0	0	\$ 300,000	\$ 300,000



Paddle Sport Dock



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact.
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CIP Request Summary

Project Name	Lund House	Project Start Year	2024
Category	Repair & Maintenance	Est. Project Complete Year	2027
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Non-Recurring	Account #	90-9000-4207
Location	Historic Lund House at Frisco Bay Marina		
Project Description	2025 = Replacement of aging deck and roof at Lund House		
Funding Sources	Marina User Fees (Rentals and Slip/Mooring Fees)		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28			
	0	140,000	0	0	0	\$ 140,000	\$ 140,000



Frisco Bay Marina - Lund House



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as it is an existing building, and the restoration should decrease annual repairs and maintenance.
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CIP Request Summary

Project Name	Shore Power	Project Start Year	2024
Category	Infrastructure	Est. Project Complete Year	Unknown
Department	Recreation	Strategic Priority	Culture, Arts, & Recreation
Recurring?	Non-Recurring	Account #	90-9000-4444
Location	Frisco Bay Marina - power to the docks		
Project Description	Design planned for 2027; implementation costs unknown at this time		
Funding Sources	Marina User Fees (Rentals and Slip/Mooring Fees)		

FUNDING SCHEDULE

FY24	FY25	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY26	FY27	FY28		
0	0	0	85,000	0	\$ 85,000	TBD



Frisco Bay Marina



OPERATING BUDGET IMPACT

Description	The addition of shore power to boat slips will add ongoing repair and maintenance costs. This amount will be better quantified once the design has been completed.
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Financial Policies



Financial Policies

The Town of Frisco (“the Town”) is a Colorado home rule municipality operating under its Town Charter. The town government operates under the council-manager form of government. Policymaking and legislative authority are vested in the Town Council, which consists of a mayor plus a six-member council. The Town Council is responsible for, among other things, passing ordinances, adopting the budget, and hiring the Town Manager. The Town Manager is responsible for carrying out the policies and ordinances of the Town Council and for overseeing day-to-day operations.

The purpose of these policies is to help frame resource allocation decisions and establish objectives, standards, and internal controls for the funds of the Town. The financial policies have been adopted and used to frame major policy initiatives. This policy was endorsed and adopted by Frisco’s Town Council and is effective as of the 14th day of February 2023 and replaces any previous versions.

The following policies are included:

Section

- Section 1 – Financial Management Overview
- Section 2 - General Financial Policy
- Section 3 - Budget Policy
- Section 4 - Debt Policy
- Section 5 – Cash Handling Policy
- Section 6 - Investment Policy
- Section 7 - Fund Balance Policy
- Section 8 - Capital Improvement Program Policy
- Section 9 - Revenue Policy
- Section 10 - Expenditure Policy
- Section 11 - Grants Policy
- Section 12 – Procurement Policy
- Section 13 – Purchasing Card Policy

Several source documents provide the financial policies for the Town. The State Constitution and the Town Charter provide the basic legal requirements and timelines for policies; while Town Council approves ordinances and resolutions that provide more specific direction that responds to the needs of the Town.

Section 1 – Financial Management Overview

The following financial policies establish the framework for the Town’s overall fiscal planning and management. It is the intent of the Town that these policies demonstrate to residents, the credit rating industry, municipal bond investors, auditors, and the State that the Town is committed to sound financial management and fiscal integrity.

The goals of the Town’s financial policies are:

- I. To support sustainable municipal services.
- II. To have a capital improvement program that identifies the financial resources needed to adequately maintain and enhance the public’s assets over their useful life.
- III. To provide cost-effective services to citizens and visitors.
- IV. To provide financial and other service information to enable citizens to assess the costs and results of town services.

- V. To follow prudent and professional financial management practices to assure the Town of Frisco community that our Town government is well managed and annual spending plans are sound financial plans given the available resources.

Detailed Town department policies provide more specific direction on how to achieve identified goals and are the basis for consistent actions that move the community and organization toward sound financial management decisions. If the material in this document does not answer a specific question, please contact the Finance Department.

Section 2 – General Financial Policy

I. Fund Accounting

A fund is a separate, self-balancing set of accounts used to account for resources that are segregated for specific purposes in accordance with special regulations, restrictions, or limitations.

The separation of the Town's activities into funds allows the Town to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens.

Fund Types: Town of Frisco funds are classified into four (4) fund types. These fund types, and the purpose of each are:

- a. General Fund – To account for the administrative, police protection, parks, recreation, community development, infrastructure, and technology functions of the Town. Principal sources of revenue consist of sales taxes, property taxes, franchise fees, licenses and permits, grants, charges for services, intergovernmental revenue, interest earnings, and operating transfers from other funds. Major expenditures are for personnel costs, materials and supplies, purchased services, capital outlay, and transfers to other funds.
- b. Special Revenue Funds – To account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. One or more specific restricted or committed revenues should comprise a substantial portion of the fund's resources but may also include other restricted, committed, and assigned resources. The Town's special revenue funds include the Historic Preservation Fund, Conservation Trust Fund, Open Space Fund, Housing Fund, Nicotine Tax Fund, and Lodging Tax Fund.
- c. Capital Projects Fund – To account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Outflows financed by proprietary funds and assets held in trust are excluded. Sources of revenue include transfers from other funds, Real Estate Investment Fees (REIF), and interest earnings.
- d. Enterprise Funds – To account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user determination of revenues earned, expenses incurred, and/or net income as appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Town's Water Fund and the Marina Fund are classified as Enterprise Funds, as their expenses are paid for by user fees.
- e. Internal Service Funds - The Town utilizes the Insurance Reserve Fund as an internal service funds. Their purpose is to handle operational expenses associated with the Town's self-funded health insurance plan. The funds charge an annual allocation to each department that covers these expenses. The goal is to charge each department a similar amount each year so as to avoid budgeting for large variable expenses on the department level.

II. Accounting and Auditing Policies

The Town maintains a system for financial monitoring, control and reporting for all operations, funds and agencies in

order to provide effective means to ensure that overall Town goals and objectives are met and to instill confidence in the Town's partners and investors that the Town is well-managed and fiscally sound.

The Town maintains its accounting records and reports on its financial condition and results of operations in accordance with state and federal law and regulations and generally accepted accounting principles in the United States (GAAP), which are set by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

Annually, an independent firm of certified public accountants performs a financial and compliance audit of the Town's financial statements. Their opinions are included in the Town's Annual Comprehensive Financial Report (ACFR).

III. Basis of Accounting and Reporting Focus

Basis of Accounting – This term refers to when revenues, expenses, expenditures (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made. The following are the basis of accounting available for use by the Town:

- a. **Cash Basis** – Transactions are recognized only when cash is received or disbursed.
- b. **Accrual Basis** – Transactions are recognized when the economic event occurs, regardless of whether or not cash is received or paid. Proprietary funds, which encompass the enterprise funds, use the accrual basis of accounting. These funds have an income measurement/capital maintenance focus. The accrual basis of accounting is used by private enterprises as well.
- c. **Modified Accrual Basis** – Expenditure transactions are recognized when incurred. Revenues are recognized when they are both measurable and available to finance the expenditures of the current period. Governmental funds, including general, special revenue, debt service, and capital projects, use the modified accrual basis of accounting. For a revenue to be recognized in a governmental fund, it must be "measurable" (the amount must be known or be reasonably estimated), and it must be "available" to finance the expenditures of the same fiscal period for which the revenue is recorded. "Available," in this case, means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. For purposes of consistency, that time-frame shall be thirty (30) days for all sales tax transactions or within sixty (60) days for all other transactions.

Reporting Focus (Budget vs. GAAP) – This concept is used to refer to the way transactions are recorded and reported for compliance with Colorado Budget Law as opposed to financial statement presentation in conformance with GAAP.

- a. **Budget Basis** – The Town's monthly statement of revenues and expenditures are reported during the fiscal year on what is informally called a "budget basis." The Town's transactions are recorded throughout the year in accordance with the financial statement requirements as set forth within the Colorado Revised Statutes. By recording the transactions in general compliance with this law, the revenues and expenditures can be more easily monitored on a monthly basis to ensure compliance with the legal requirements as set forth within the Colorado Revised Statutes.
- b. **GAAP** – At the end of the fiscal year, adjustments are made to present the financial information in a format that is comparable to that used by other local government units around the country. The standards for this reporting are referred to as "generally accepted accounting principles" (or GAAP basis). The adjustments to convert the Town's financial records from "budget basis" to "GAAP basis" are made to ensure that the Town's financial statements are fairly and consistently presented in conformance with GAAP.

IV. Internal Control Structure

The Town maintains an internal control structure consisting of the following three elements:

- a. Control Environment – An overall attitude and awareness of actions as they influence the Town.
- b. Accounting System – An effective accounting system that results in identification and recording of all valid transactions, description on a timely basis of the type of transaction in sufficient detail to permit proper classification of the transaction for reporting purposes, recording of the transaction in the correct time period, and proper presentation of all transactions and related disclosures in the financial statements.
- c. Control Procedures – Proper authorization of transactions and activities, adequate segregation of duties, adequate documentation and records, adequate safeguards regarding access and use of assets and records, and independent checks on performance.

Funds are categorized by standard GAAP functional classifications. The development of new funds, departments, programs, and accounts shall be approved by the Finance Department.

Each fund in the Town’s budget will have an introductory statement of purpose which shall consist of the intent of the fund, sources of revenue and restricted revenues, if any, and required reserves.

V. Financial Monitoring

The Finance Director is charged with the primary responsibility for monitoring the fiscal implementation of the approved budget. In addition, the Finance Department will work closely with other departments to apprise them of their financial status and of any potential issues that may affect their budgets. The Finance Department may review fiscal issues affecting any part of the Town organization. This activity supports the monitoring role and focuses on the protection of Town assets and the legal, efficient, and effective use of Town resources. The Finance Department will provide various reports on a monthly basis to Town Council, the Town Manager and Department Directors in order to provide direction and guidance on the Town’s financial condition. These reports shall contain information to allow users to compare actual financial results to budget, assess changes in fund balances; assist with evaluating efficiency and effectiveness; and determine compliance with laws, rules, and regulations.

Individual departments are responsible for monitoring and managing their resources to ensure that the legal and administrative appropriation to the department is not overspent and that all expenditures and uses of Town resources are in conformity with Town, state, and federal ordinances, statutes, policies, and regulations.

- a. Legal Appropriation – The objective of budgetary controls is to ensure compliance with legal provisions in the annual appropriated budget approved by the Town Council. Expenditures may not legally exceed appropriations at the Fund level. The Town Council is required to adopt a final budget by no later than thirty (30) days prior to the beginning of the fiscal year. This annual budget serves as the foundation for the Town of Frisco’s financial planning and control. The budget is prepared by fund, function, and department. Department Directors may transfer resources within a department. Transfers between departments require the Town Manager or Finance Director’s approval while transfers between funds must be approved by Town Council. Adjustments to the budget may be conducted during the fiscal year after Town Council review and approval via ordinance. Primary responsibility for fiscal analysis of the budget to actual cash flows and overall fiscal standing rests with the operating departments.
- b. Revenues – Each department is responsible for monitoring revenues that are collected as a result of programs administered. If a significant change in the estimate for the current or future fiscal year’s results, the department must contact the Finance Department to advise of the change.

VI. Audit

The Charter and Code of the Town of Frisco, State of Colorado statutes, and federal laws and regulations will be followed wherever they apply to the financial activities of the Town. The source of historical financial information about the Town will be the central accounting system as operated and maintained by the Finance Department. The source of all current and future budget information, including spending plans, revenues, and expenditures, is the

annual budget document.

- a. External Audit – In accordance with Town Charter §3-160, an annual external audit will be performed by an independent public accounting firm with the subsequent issuance of a financial report and opinion.
- b. Single Audit –The Town contracts with an external firm to conduct a single audit on an annual basis when required.

Section 3 – Budget Policy

I. Overview

The annual budget is an operational plan that provides the Mayor and Town Council with the financial information necessary to guide resource allocation to accomplish the goals and objectives of the Town. The budget details how municipal services will be provided. The budget, along with the annual appropriation ordinance and any supplemental appropriations, provide the basis for the control of expenditures and set the financial guidelines for the Town. The basic legal requirements and budget process are defined by the State Constitution and Town Charter.

II. Budget Philosophy

Town staff is responsible for preparing, monitoring, and reporting on the Town’s annual budget. This function is fulfilled in compliance with the Home Rule Charter and direction of the Council. The Town is committed to developing a sound financial plan for the operations and capital improvements that meet the Town’s Strategic Plan goals. The Town provides a wide variety of services to residents and visitors. It is the responsibility of the Town Council to adopt a budget to manage the available resources to best meet the service needs for the overall good of the community. To achieve this, the Town:

- a. Utilizes conservative growth and revenue forecasts.
- b. Prepares plans for operations and capital improvements.
- c. Allows staff to manage the operating and capital budgets, with Town Council approving the allocations for both.
- d. Adopts financial policies.
- e. Establishes budgets for all funds based on adopted policies.
- f. Appropriates the budget in accordance with the Town Charter and State Constitution.
- g. Develops a budget that minimizes adverse impacts to the community.

III. General Budgeting Policies

- a. The Town’s fiscal year is January 1 through December 31 and the Town legally appropriates its budget on an annual basis.
- b. The Town will present a balanced budget to Council; the Town will pay for all current expenditures with current revenues and appropriated fund balances and present and administer a balanced budget.
- c. Staff will identify programs to increase efficiency in order to provide long- term cost savings to the Town.
- d. Town staff will view investments in people and resources as long-term to encourage productivity for today and

the future.

- e. Town staff will explore ways to share staff, training resources, equipment, and supplies in order to utilize current resources in a more efficient manner.
- f. The budget will provide adequate maintenance and orderly replacement of capital plant and equipment. Each year the Staff will prepare the annual budget using Council direction and goals as set forth in the Town's Community Plan, Town Council Strategic Plan, and other plans as they become adopted.

IV. Budget Preparation Policies

- a. The Finance Director shall be responsible for preparing a budget schedule in order to present the proposed budget to Council by the first regular Council meeting in September, as required by Town Charter.
- b. The Town Manager shall review details of each department/fund proposed budget for efficiency and compliance with Council direction.
- c. Town Council shall review all new full time position requests and requested expenditures from each department and fund for approval.
- d. The budget document shall be prepared based on guidelines identified by the Government Finance Officers Association (GFOA), beginning with an introduction to the budget and followed by more detailed information presented by fund and department.
- e. The budget process shall encourage full participation of the public and ensure opportunities for public hearings and community participation.
- f. To provide the community additional opportunities for input regarding the proposed budget, open public hearings shall be held at regularly scheduled Town Council meetings and work sessions as required by the Town's Home Rule Charter.
- g. The Town shall adopt the budget in accordance with State, Home Rule Charter and other requirements and certify the mill levy to the County by the required date.
- h. Groups requesting grants from the Town shall provide a copy of their approved 501(c)3 status, in addition to other information requested, as determined by Town Staff and Council. Council will approve specific grants for qualified applicants.
- i. The Town shall maintain an accounting system to monitor the budget throughout the year. This system shall provide reports and inquiry access to be used by Staff.
- j. The Finance Department will prepare monthly reports for Council which will include information comparing actual to budgeted expenditures.
- k. The Mayor or Town Manager may approve expenditures in excess of the approved budget in the case of an emergency such as a natural disaster, accident or unforeseen event. If possible, the Mayor and Council will be notified of major incidents before emergency expenditures are approved.
- l. Town staff may present requests to amend the approved budget throughout the year. Departments may expend amended amounts after Town Council approval and before adoption of the supplemental appropriation ordinance.

V. Budget Preparation Process

The Town of Frisco's Charter (Article VIII) requires that "The proposed budget shall provide a financial plan for all Town funds and activities for at least the next fiscal year..." and that "the total of the proposed expenditures and provisions for contingencies in the adopted budget shall not exceed the total of estimated revenues." The initial planning stage of budget preparation involves evaluating the outside forces that affect funding decisions: national, state, and local economic conditions; federal and state mandates; political environment; social environment; community concerns and outside agency collaboration opportunities. Town Council provides general direction for preparation of the operating and capital budgets, particularly through adopted plans, policies, and ongoing input. Additionally, the process includes discussions regarding long-range financial planning and five-year capital expenditure projections for all operating funds. The Town Manager, Department Directors, and the Finance Department assume the major role of preparing both the preliminary budget and the long-range financial plan. Budget policies, like all financial policies, are adhered to and provide the framework for the process. Detailed documentation for revenues, personnel expenditures, and operating expenditures are prepared by the Department Directors based on the line-item budgeting method. The Town Manager then formulates a draft budget proposal, which is presented to Council in September. Shortly thereafter, a work session is held to discuss this upcoming budget.

Per Home Rule Charter, Council is responsible for review and adoption of the budget by ordinance. The Town encourages community participation at all work sessions and the public hearing by publishing notices. The final budget document is available on the Town's website (www.frisco.gov) and at Town Hall.

The budgeting process is continuous throughout the entire year. Once the document has been approved, each department is responsible for monitoring activity. The Town's accounting software and financial policies and procedures provide reporting on expenditures of funds. Additionally, Council is required to approve large purchases and contracts associated with budget implementation in accordance with the Town's purchasing procedures, which are included in the Procurement Policy section of this document.

It should also be noted that the Home Rule Charter authorizes the increase or reduction of budgeted amounts through the appropriations process. After adoption of the budget ordinance, the Town may make the following changes: a) transfer appropriated money between funds; b) approve supplemental appropriations to the extent of revenues in excess of those estimated in the budget; c) approve emergency appropriations; and d) reduce appropriations for which originally estimated revenues are insufficient.

Section 4 – Debt Policy

I. Overview

The Town recognizes the primary purpose of facilities is to support provision of services to its residents. The Town must balance debt financing and "pay-as-you-go" methods to meet the capital needs of the community. The Town realizes failure to meet the demands of growth may inhibit its continued economic viability but also realizes too much debt has detrimental effects. Historically, the Town's total bonded indebtedness as a percentage of total general obligation debt limits has been minimal.

The Town uses lease purchase financing for several purposes, which include the acquisition of real property and the replacement of equipment. Lease purchases decrease the impact of the cost to a department by spreading the costs over several years and are subject to annual appropriation by Town Council.

Long-term debt is a liability that places a future contractual or other obligation against future revenues of the Town. The Town of Frisco has established the following debt policies:

- a. The Town will confine long-term borrowing to capital improvements or projects that cannot be

financed from current revenues.

- b. The Town will not use long term-debt for current or annual operations.
- c. The Town will maintain good communications with bond rating agencies regarding its financial condition, following a policy of full disclosure on every financial report and bond prospectus. The Town will maintain a strong bond rating that is consistent with other Town goals.
- d. The Town will review its legal debt limitation established by the State and Town Charter at least annually. Debt limits will be included in the statistical section of the Town's Annual Comprehensive Financial Report. Any decisions will take into consideration current market rates and future cash flows.

II. Security and Exchange Commission (SEC) Rule 15c2-12 "Municipal Securities Disclosure" Requirements

As a means reasonably designed to prevent fraudulent, deceptive, or manipulative acts or practices, it shall be unlawful for any participating underwriter (broker, dealer, or municipal securities dealer) to act as an underwriter in a primary offering of municipal securities with an aggregate principal amount of \$1 million or more unless the participating underwriter complies with SEC Rule 15c2-12 requirements or is exempted from the provisions of the Rule.

The Town is committed to providing timely and consistent dissemination of financial information with SEC regulatory requirements. It is imperative that disclosure be accomplished in a timely fashion in accordance SEC required SEC Rule 15c2-12 compliance and the Town's Disclosure Dissemination Agent Agreement (DDAA).

This disclosure policy confirms the Town's commitment to fair disclosure. Its goal is to develop and maintain guidelines for presenting related financial reports and events to interested third parties, financial institutions, and the general public.

This policy covers all Town employees and elected officials of the Town. It covers disclosure documents filed with the SEC, statements made in the Town's ACFR, and any unaudited interim reports.

The Town's primary spokesperson related to Audited Financial Statements, other financial reports, and events is the Finance Director. The Mayor, Town Manager, and Town Attorney are designated alternative spokespersons and will be fully apprised of Town's financial developments. Others within the Town or its agencies may, from time to time, be designated by the Finance Director as spokespersons on behalf of the Town and respond to specific inquiries.

The Town or its designated agent must provide continuing disclosure documents and related information to the Municipal Securities Rulemaking Board's EMMA (a regulator) website at <http://dataport.emma.msrb.org>.

Section 5 – Cash Handling Policy

I. Overview

The purpose of this policy is to assist all Town departments by defining and communicating what is an acceptable level of control for cash-handling operations and to provide rules and guidance. Due to the decentralized nature of revenue collection within the Town, procedures may vary from location to location.

The objectives of this policy are to set forth minimum standards to ensure clear and consistent practice within the Town for the handling of cash and for limiting not only the Town's losses but also the Town's involvement in investigations of losses of funds. This policy will serve to standardize a sound system of cash controls within the Town as well as to provide guidance to departments on cash handler procedures and accountability. Compliance with this

policy will allow the Town to prevent or detect losses related to cash handling and to minimize losses.

Specifically, this policy is designed to avoid the following types of circumstances:

- a. A loss of funds,
- b. An inability to detect missing funds,
- c. Detection of missing funds when recovery is no longer possible,
- d. An inability to determine who is responsible for a loss or losses, or
- e. An inability to investigate losses.

II. Responsibilities

Cash received by the Town should be guarded carefully. Each employee, from a front-line cash handler to a department director, is expected to demonstrate due diligence in protecting the assets of the Town. A clear responsibility lies with management to install and maintain a cash-handling control system that will prevent, detect, or deter fraud.

a. Department Directors Have the Responsibility To:

- i. Ensure the safeguarding of Town funds.
- ii. Ensure that procedures in place in their departments comply with this policy.
- iii. In the event of a loss, assure appropriate reporting to the Finance Department for adjusting the general ledger, as well as the Human Resources Department and Police Department regarding a potential fraud or theft investigation.
- iv. The Finance Department will set forth general cash handling procedures to be followed for all Town departments. Department Directors may have more restrictive policies but will not have less restrictive policies as set forth from the Finance Department.

b. Cash Handlers Have the Responsibility To:

- i. Use diligence in handling Town assets to that reasonable protection is provided to those assets at all times.
- ii. Report to their departmental management, or to the Finance Department, any instance which, in the cash handler's judgement, could be deemed to be a serious failure to give proper care to cash, securities, or other valuables whether or not such failure has resulted in a loss.
- iii. Report to their departmental management, or to the Finance Department, any instance when a Town employee has knowledge or suspicion of defalcation or dishonest act by another Town employee.
- iv. Departments collecting cash receipts, whether in cash or other forms of payment, must turn in such funds to the Finance Department on a daily basis together with records required to verify accuracy of such collections. If this cannot be accomplished, cash handlers must report to the departmental management and the Finance Department if there is a reason this cannot be accomplished, with the reason and date the deposit can be made, then store the cash in a safe and locked location.

c. Finance Department Has the Responsibility To:

- i. Conduct whatever investigations or cash control reviews are necessary.
- ii. Coordinate and collaborate with Frisco Police Department and/or Human Resources when appropriate.
- iii. Upon request, assist departments with developing controls to mitigate the potential effects of exceptions or deviations from this policy.

III. Definitions

- a. Cash Handling - As used in this policy statement, describes the receiving, transmitting, safeguarding, and depositing of all funds of any type received by the Town.
- b. Cash Handler - As used in this policy statement, denotes any employee whose job description includes responsibility for receiving, transmitting, safeguarding, and/or depositing Town funds of any type.
- c. Cash Over/Short - A cash handler is short when an unintentional collection error is made, i.e., does not obtain physical custody of money or a change-making error. A cash handler is over when too much money is collected, and the excess cannot immediately be returned to the customer.
- d. Loss of Town Money - Results when a cash handler obtains physical custody of money and then, due to negligence, an act of God (such as fire or flood), or theft cannot deposit that money with the Town. Leaving Town money unattended and not properly safeguarded is an example of a cash handler's negligence that could result in a loss.
- e. Dual Control – Describes processes in which individuals have responsibility for funds. The underlying theory is that the two individuals can vouch for each other's actions. Theft is less likely in operations with dual control since it would require the complicity of two individuals.
- f. Single Control - Occurs when an individual is solely responsible for funds. Since only one person has access to the funds, that one individual can be held accountable in the event of a loss.

If funds are under single control, they must not be accessible to others. Therefore, if a safe accessed by multiple cash handlers is used for overnight storage of funds under single control, those funds must be secured separately within the safe. This ensures that individuals with access to the safe do not also have access to the single-controlled funds.

- g. Segregation of Duties - Ensures that no single person handles a transaction from beginning to end. If possible, the following four basic functional categories should be performed by different people within a cash-handling operation:
 - i. Recording of transactions,
 - ii. Approval or end of day review of transactions,
 - iii. Depositing of funds,
 - iv. Reconciliation or monitoring to ensure compliance with control procedures.

If one person does perform two or more of these functions, there is no independent check for mistakes, and errors and /or irregularities are very likely to go undiscovered for long periods. If it's not practical to maintain

strict segregation of duties due to limited staff size, then add other control measures. Additional control measures could include rotation of duties among personnel and stricter supervision to include special spot-checking of a cash handler's work.

IV. Control Standards

- a. Procedures should be in place which will ensure that all payments received are processed and that any payment may be traced from initial receipt to final disposition. Each cash-handling operation shall include the following controls, as appropriate:
 - i. Maintain strict control over all receipts.
 - ii. Use receipts, either manual or computer-generated, for all intakes of money.
 - iii. At a minimum, when issuing manual receipts, use duplicate receipts to allow for a customer copy and a copy that remains in the manual receipt book.
 - iv. Have a space indicating the mode of payment of manual receipt forms.
 - v. Be sure that receipts are signed or initialed by the person issuing.
 - vi. Maintain strict control over access to funds. Never leave cash or checks unsecured.
 - vii. Place a restrictive endorsement on checks at the time of receipt.
 - viii. Use change funds for making change only. No checks of any type may be substituted for cash, except when appropriately authorized based on Town policy. The only exception to this policy is for Town of Frisco checks issued to replenish petty cash funds may be substituted for cash in a deposit to replenish the petty cash fund.
 - ix. In an environment where a cash register is used, the supervisor should understand register capabilities and limitations. Cash registers should be in good repair with all mechanical controls fully functional.
 - x. Mail Processing Controls - Proper management of mail collection is particularly important because the person making the payment is not present, and no receipt is issued at the time of collection. At a minimum:
 - Mail should be worked independently of over-the-counter receipts.
 - Checks should be restrictively endorsed as soon as possible after being opened.
- b. Safeguarding Funds - Strict control must be maintained over the access to funds at all times. Dual control over the processing and storage of all cash funds should be used, where practical. It is the Town's policy that access to vaults and safes shall be limited, and the following controls over the processing and storage of all cash funds should be used where practical.
 - i. Individuals handling cash should be provided separate and secure work areas. When single control over cash is expected, each individual should be provided space to achieve single control.
 - ii. Each cash handler is responsible to see that their cash drawer, cash bag, or cash box is locked when they leave their station. No funds are to be left unattended and unsecured.
 - iii. During non-business hours and during business periods where access to cash is not required, all funds are

required to be stored in a locked vault, safe, or approved cash storage drawer.

- iv. Safes, vaults, or storage drawers should be positioned so that they are not visible to the general public. Partitions, rugs, or barriers should be positioned to hide cash storage receptacles where practical.
- v. Vault combinations should be limited to the smallest number of individuals practicable, given the business needs of the work unit.
- vi. Cash handlers are to be in sole possession of their cash drawer, cash bag, or cash box key.
- vii. Duplicate keys will be placed in a locked key box under dual control.
- viii. It is the cash handler's responsibility to immediately notify their supervisor in the event a key is lost. No replacement key will be made, but the lock on the cash receptacle in question is to be promptly replaced.

c. Transferring and/or Transporting Funds

It is the Town's policy to require reconciliations whenever Town funds change hands. Whether transferring funds between cash handlers within a work unit or transporting funds between locations, individual accountability can only be maintained by protecting the chain of custody.

- i. A cash count and reconciliation will occur whenever Town funds change hands.
- ii. Transfer of funds between locations or units should be performed under appropriate security.
- iii. All transports of cash between locations will be made in appropriate bank bags.

d. Reconciling and Depositing Funds and Recording Transactions

- a. Any daily funds must be deposited weekly, at a minimum.
- b. Each cash handler should reconcile daily when practical. A formal reconciliation should be prepared by the cashier and then approved by a supervisor. A supervisor's review should confirm that the amount of cash indicated on the reconciliation is accurate. Furthermore, the supervisor should ensure that the total receipts equal the cash totals. Finally, the supervisor should review and approve voids.
- c. Independent of the cash-handling operation, periodic reconciliation of bank accounts should be performed, and reconciling items should be identified. All reconciling items must be appropriately resolved with the supervisor of the cash handler.
- d. Cash receipts documents should be prepared promptly and should be dated the same day as the funds are deposited in the bank. Additionally, the documents should be included in a monthly recording to the general ledger, at a minimum.

V. Hiring, Training, And Evaluating Cash-Handling Position

a. Minimum Hiring Qualifications:

An individual may not serve in a Town cash-handling capacity who has a criminal record that includes a conviction for any theft offense within the last five years immediately preceding the commencement of Town employment. A deferred judgment and sentence (but not a deferred prosecution) is a conviction.

- b. Cash-Handling Training - All individuals required to handle Town funds should be properly trained to do so.

VI. Written Robbery Procedures

- a. Cash handlers should be instructed in how to act during and after a robbery to ensure their safety and that of co-workers.
- b. Each department should consult with the Frisco Police Department on the development of robbery procedures for their cash-handling environment.

Section 6 – Investment Policy

I. Overview

The following Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and judicious fiscal and investment management of the Town's funds. This Investment Policy shall apply to the investment management of all financial assets and funds under control of the Town, except for the retirement and pension funds of the Town. All cash, except for certain restricted funds, shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the General Fund and to those Town accounts that have contributed to the pooled funds based on the proportion of their respective average balances relative to the total pooled balance.

This Investment Policy complies with the various regulatory requirements under which the Town operates. It was endorsed and adopted by Resolution No. 5-32 of the Town of Frisco's Town Council on April 26, 2005 and revised on June 26, 2007; April 28, 2009; July 26, 2011; April 8, 2014; and May 23, 2017.

II. Investment Objectives

All funds which are held for future disbursement shall be deposited and invested by the Town in accordance with Colorado State Statutes, the Home Rule Charter, Chapter 25 "Investments" of the Code of the Town of Frisco and any ordinances and resolutions enacted by the Town Council in a manner to accomplish the following objectives:

- a. Safety. Safety of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the Town of Frisco will diversify its investments by investing funds among a variety of securities with independent returns.
- b. Liquidity. The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- c. Return on Investments. The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints for safety and liquidity needs.

III. Delegation of Authority

Under Section 25-8 of the Code of the Town of Frisco, Colorado, the Town Finance Director have the authority to conduct investment transactions. The Town Finance Director has the responsibility of administering this investment policy. Other members of the Town's finance staff may be appointed to assist the Finance Director in the cash management, treasury or investment function. The Town's external auditors will periodically review the compliance of the cash, treasury, and investment management practices with this Investment Policy.

The Finance Director may engage the support services of outside professionals, so long as it can be demonstrated that these

services produce a net financial advantage and necessary financial protection of the Town's resources. Such services may include engagement of financial advisors in conjunction with debt issuance, portfolio management support, special legal representation, third party custodial services, and appraisal of independent rating services.

IV. Prudence

The standard of prudence to be used for managing the Town's assets is the "prudent person standard" which states, "fiduciaries [...] shall exercise the judgment and care, under the circumstances then prevailing, which [a person] of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (C.R.S. § 15-1-304, Standard for Investments).

The Town's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. Frisco shall recognize that no investment is totally riskless and that the investment activities of Frisco are a matter of public record. Accordingly, Frisco recognizes that occasional measured losses may occur in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the Town.

The Town's Finance Director or other authorized investment personnel acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that the deviations from expectations are reported in a timely fashion to Frisco's Town Manager and appropriate action is taken to control adverse developments.

V. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall adhere to the Town's Code of Ethics and shall not engage in personal business activity that could conflict with proper execution of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Town Manager any material financial interest in financial institutions that conduct business with the Town, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Town's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the Town particularly with regard to the timing of purchases and sales. The Town's current Code of Ethics is on file in the Town Clerk's office.

VI. Eligible Investments and Transactions

All investments will be made in accordance with the Colorado Revised Statutes, as amended: C.R.S. § 11-10.5-101, et seq., Public Deposit Protection Act; C.R.S. § 11-47-101, et seq., Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, et seq., Funds-Legal Investments; C.R.S. § 24-75-603, Depositories, and C.R.S. § 24-75-702, Local governments-authority to pool surplus funds. Any revisions or extensions of these sections of the Colorado Revised Statutes will be assumed to be part of this Investment Policy immediately upon the effective date thereof.

The Town Council has further defined the following types of securities and transactions as eligible for use by the Town:

- a. U.S. Treasury Obligations including Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips with maturities not exceeding five years from the date of trade settlement.
- b. Federal Instrumentality Securities including debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), and Federal Home Loan Mortgage Corporation (FHLMC). To be approved, Federal Instrumentality Securities must be rated AAA by either Moody's or Standard & Poor's. The Town will not invest in any of the subordinated debentures issued by the federal instrumentality issuers.

- c. Prime Commercial Paper issued by U.S. companies and denominated in U.S. currency with a maturity not exceeding 270 days from the date of purchase. Commercial Paper shall be rated in its highest rating category at the time of purchase by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and by all NRSROs that rate the obligations. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated not less than A+, A1 or the equivalent by at least two NRSROs, and by all NRSROs that rate the debt. The aggregate amount of securities purchased from any one Commercial Paper issuer shall not exceed 20% of the Town's portfolio.

Any issuer whose short-term ratings are placed on negative watch list by any of the rating agencies will be put on "Hold" status. Issuers on "Hold" status will be ineligible for purchase until a final decision on ratings is made.

- d. Eligible Bankers Acceptances with an original maximum maturity not exceeding 90 days, issued by FDIC insured domestic banks or branches of foreign banks domiciled in the U.S. and operating under U.S. banking laws with a minimum of \$250,000 combined capital and surplus. Banker's Acceptances shall be rated at least A1, P-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the instrument. If the issuing bank has senior debt outstanding, it shall be rated at the time of purchase AA, Aa2 or the equivalent by at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the bank. The aggregate amount of Bankers Acceptances issued by any one bank shall not exceed 20% of the Town's portfolio.
- e. Repurchase Agreements with a defined termination date of 180 days or less collateralized by U.S. Treasury and Federal Instrumentality securities listed in items a and b above with a maturity not exceeding 10 years. Title must transfer to the Town of Frisco or the Town must have a perfected security interest. For the purpose of this section, the term "collateral" shall mean "purchased securities" under the terms of the Town's approved Master Repurchase Agreement. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held in the Town's custodial bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the-market daily.

Repurchase Agreements shall be entered into only with dealers who have executed a Master Repurchase Agreement with the Town and who are recognized as Primary Dealers by the Federal Reserve Bank of New York or have a Primary Dealer within their holding company structure. Approved counterparties to repurchase agreements shall have at least a short-term debt rating of A-1 or the equivalent and a long-term debt rating of A or the equivalent from one or more NRSROs that regularly rate such obligations.

- f. Local Government Investment Pools authorized under CRS 24-75-702 that: 1) are "no-load" (i.e., no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value per share of \$1.00; 3) limit assets of the fund to those authorized by State Statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAAM by Standard & Poor's, AAA by Moody's or AAA/V-1+ by Fitch.
- g. Non-Negotiable Certificates of Deposit in FDIC insured state or national banks or savings banks that are eligible public depositories in Colorado as defined in CRS 11-10.5-103 and that meet the criteria set forth in the section of this Investment Policy, "Selection of Banks." Certificates of Deposit exceeding the FDIC insured amount shall be collateralized in accordance with the Colorado Public Deposit Protection Act.
- h. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (i.e. no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value per share of \$1.00; 3) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 4) are rated either AAAM by Standard & Poor's, AAA by Moody's or AAA/V-1+ by Fitch.
- i. Negotiable Certificates of Deposit authorized under CRS 24-75-601.1 with an opinion provided by the Colorado Division of Securities, it is legal to invest public funds in negotiable CDs at any FDIC insured bank up to the \$250,000 with maturities no longer than five years from date of settlement and that meet the criteria set forth in the section of this

Investment Policy, "Selection of Banks." Negotiable Certificates of Deposit exceeding the FDIC insured amount shall be collateralized in accordance with the Colorado Public Deposit Protection Act.

- j. Municipal Securities of state or local governments with a maturity not exceeding five years from the date of trade settlement. General obligation and revenue obligation securities of this state or any political subdivision of this state must be rated at the time of purchase at least "A" or its equivalent by at least two NRSROs. General obligation and revenue obligation securities of any other state or political subdivision of any other state must be rated at the time of purchase at least "AA" or its equivalent by at least two NRSROs.

The Town may, from time-to-time issue bonds, the proceeds of which must be invested to meet specific cash flow requirements. In such circumstances and notwithstanding the paragraph immediately above, the reinvestment of debt issuance or related reserve funds may, upon the advice of Bond Counsel or financial advisors, deviate from the provisions of this Investment Policy with the written approval of the Finance Director.

VII. Environmental, Social and Governance (ESG)

Investment of funds should be guided by the following environmental, social, and governance (ESG) investment goals. Investments should be made in compliance with these goals to the extent that such investments achieve substantially equivalent safety, liquidity and return when compared to similar investments permitted by Colorado Revised Statutes and the Investment Policy. Investments are encouraged in companies that have a positive impact on the environment, human rights, and fair workplace practice and that support equality of rights, regardless of sex, race, religion, age, disability, or sexual orientation. Investments are discouraged in entities that receive a significant portion of their revenues from the manufacturer of tobacco products, firearms, or weapons not used in our national defense.

VIII. Investment Diversification

The Town shall diversify its investments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. The asset allocation in the portfolio should, however, be flexible depending upon the outlook for the economy, the securities market, and the Town's anticipated cash flow needs.

A minimum of 50% of the investable assets of the Town will be maintained in U.S. Treasury Obligations, Federal Instrumentality Securities, Repurchase Agreements and Local Government Investment Pools.

IX. Investment Maturity and Liquidity

Investments shall be limited to maturities not exceeding five years from the date of trade settlement. The weighted average maturity of the total portfolio shall at no time exceed twenty-four months, and the Town shall maintain at least 10% of its total investment portfolio in instruments maturing in 90 days or less.

For purposes of calculating the portfolio's weighted average maturity, in the case of callable securities, the first call date shall be used as the maturity date for investment purposes in this section if, in the opinion of the Finance Director, there is little doubt that the security will be called prior to maturity. If, in the opinion of the Finance Director, the callable security will go full term to maturity, then that date will be used as the final maturity. In all cases for accounting purposes, however, the final maturity date of the callable securities shall be used as the maturity of the security in order to disclose the maximum maturity liability in the Town's financial reports.

X. Selection of Broker/Dealers

The Finance Director shall maintain a list of broker/dealers approved to conduct security transactions with the Town. To be eligible, a firm must meet at least one of the following criteria:

- a. Be recognized as a Primary Dealer by the Federal Reserve Bank of New York, or have a Primary Dealer within its holding company structure; or

- b. Report voluntarily to the Federal Reserve Bank of New York; or
- c. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Finance Director on the basis of their expertise in public cash management and their ability to provide service to the Town's account. Each authorized broker/dealer shall be required to submit and annually update a Town approved Broker/Dealer Information Request Form which includes the firm's most recent financial statements and proof of state registration. The Finance Director shall maintain a file of the most recent Broker/Dealer Information Forms submitted by each firm approved for investment purposes. Broker/Dealers shall also confirm in writing that they have received and reviewed a copy of this Investment Policy.

XI. Selection of Banks

To be eligible for designation to provide depository and other banking services, or for a bank's certificates of deposit to be eligible for purchase, a bank must be a member of the Federal Deposit Insurance Corporation and must qualify as an eligible public depository in Colorado as defined in CRS 11-10.5-103.

Additionally, the bank must meet a minimum requirement of 3 ½ stars under the Bauer Financial bank star rating system.

XII. Safekeeping and Custody

- a. All fixed term investment securities purchased under this policy shall be held by the Investment Officer or in third-party safekeeping by a custodial institution eligible under CRS 24-75-601. The custodian shall issue a safekeeping receipt listing the specific instrument, rate, maturity, and other pertinent information.
- b. Deposit-type securities (such as certificates of deposit) shall be collateralized as required by PDPA for any amount exceeding FDIC or FSLIC coverage. Other investments requiring collateral including repurchase agreements will be secured by the actual security held in safekeeping by a third-party custodian. At a minimum all collateral shall meet the Level 2 category as defined by the Governmental Accounting Standards Board (GASB).
- c. Money market instruments such as SEC registered money market mutual funds qualified under CRS 24-75-601 and state pools under CRS 24-75-701 shall be collateralized as required by law.

XIII. Performance Benchmarks

The Town's investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities and cash flow requirements.

The performance of the portfolio shall be compared to the average yield on the U.S. Treasury security that most closely corresponds to the weighted average maturity of the portfolio. All fees involved with managing the portfolio should be included in the computation of the portfolio's rate of return.

The Finance Director shall present to the Town Council, at least annually, a review of the Town's portfolio, to include the portfolio's total return and the established investment objectives and goals.

XIV. Reporting

At least annually, the Finance Director shall prepare and submit to the Town Council a report listing the investments held by the Town and the market value of those investments. The report shall include a summary of investment earnings and performance results during the period.

Section 7 – Fund Balance Policy

I. Overview

The Town’s Fund Balance is the accumulated difference between assets and liabilities within governmental funds. A sufficient fund balance allows the Town to meet its contractual obligations, provide funds for new and existing programs established by Town Council, mitigate negative revenue implications of federal or state budget actions, mitigate economic downturns, fund disaster or emergency costs, provide funds for cash flow timing discrepancies, and fund non-recurring expenses identified as necessary by Town Council.

II. Governmental Fund Balance Type Definitions

The Governmental Accounting Standards Board (GASB) issued Statement Number 54, “Fund Balance Reporting and Governmental Fund Type Definitions” effective for periods after June 15, 2010. The objective of this Statement was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes limitations on the purposes for which fund balances can be used.

- a. Non-spendable Fund Balance– Some assets reported in governmental funds may be inherently non-spendable from the vantage point of the current period.
 - i. Assets that will never convert to cash such as prepaid items or inventories,
 - ii. Assets that will not convert to cash soon enough to affect the current period such as non-financial assets held for resale,
 - iii. Resources that must be maintained intact pursuant to legal or contractual requirements such as capital of a revolving loan fund.
- b. Restricted Fund Balance – This represents the portion of fund balance that is subject to externally enforceable legal restrictions. Such restrictions are typically imposed by parties altogether outside the Town such as creditors, grantors, contributors, or other governments. Restrictions can also arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose.
- c. Committed Fund Balance – This represents the portion of fund balance whose use is constrained by limitations that the Town imposes on itself by Town Council (highest decision-making level) and remains binding unless removed in the same manner.
 - i. Requires action by Town Council to commit fund balance.
 - ii. Formal Town Council action is necessary to impose, remove, or modify a constraint reflected in the committed fund balance.
- d. Assigned Fund Balance – This describes the portion of fund balance that reflects the Town’s intended use of resources. This authority rests with the mayor and is delegated to staff through the use of encumbrances.

III. General Fund Unrestricted Fund Balance

A top priority goal of the Finance Director is to maintain the long-term fiscal health of the Town. Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies leads to revenue collections higher than actual expenditures.

Net revenue (actual revenue collections less actual expenditures) is available to first fund the Taxpayer’s Bill of Rights (TABOR) reserve for emergencies required under Article X, §20 of the Colorado State Constitution and then to the

designated reserves. Year-end balances in the undesignated reserves may be used as a funding source in the next budget year.

The Town's policy is to accumulate adequate reserves to protect the Town during economic downturns or large-scale emergencies. The Town also maintains reserves that are required by law or contract and that serve a specific purpose. These types of reserves are considered restricted and are not available for other uses. Within specific funds, additional reserves may be maintained according to adopted policies.

The Government Finance Officers Association (GFOA) is a professional association of state and local finance officers in the US and Canada whose members are dedicated to the sound management of government financial resources. GFOA recommends that "governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund."

The GFOA recommends, at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balance in their general fund be no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

The Town's goal target range for General Fund Reserve – Unrestricted Fund Balance is 7 months (58.3%) of the expenditure budget. For this purpose, the staff will utilize an average of the current year budgeted expenditures, prior year projected expenditures, and 2 years prior audited expenditures. The target for the unrestricted General Fund balance would exclude the TABOR emergency reserves but include other categories of fund balance that are committed, assigned, or unassigned.

IV. The Taxpayer's Bill of Rights Town Charter §7-90(e) – Emergency Reserves

For use in declared emergencies only, the Town shall reserve in 1991 one percent (1%) or more, in 1992 two percent (2%) or more, and in all later years three percent (3%) or more of fiscal year spending. An unused reserve shall apply to the next year's reserve. (1991)

"Emergency" is defined to exclude economic conditions, revenue shortfalls, or Town salary or fringe benefit increases.

V. Other Funds

- a. Enterprise and some Special Revenue Funds – These reserves provide for unexpected revenue losses or unanticipated expenditures during the year. A portion of these reserves may be appropriated as part of the annual budget and may be utilized at the end of the fiscal year if necessary.
- b. Internal Services Funds – Internal Services Funds are expressly designed to function on a cost- reimbursement basis and should not accumulate a significant reserve. A small reserve is appropriate to allow for differences in timing of revenues and expenditures over multiple years.
- c. Self-Insured Fund Reserves – As required by the State of Colorado Self Insurer's Reserve Trust Agreement, the Town maintains a fund balance reserve for liability and workers' compensation. The Town also maintains a reserve for the Town's self-insured health plan to maintain the Town's ability to pay for claims in a high claim year.

VI. Debt Reserves

Debt reserves are established to protect bond holders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of bonds. The amount of debt reserves is established by bond ordinance for each fund in association with each bond issuance. At times, it may be desirable to use bond insurance rather than debt reserves. This is usually based on the recommendation from the Town's Financial Advisor.

VII. Reserve Policies

The Town of Frisco recognizes the potential for revenue shortfalls in a tourist-based economy and the need for stability in operations during times of economic downturns or emergency situations. For those reasons, the Town has resolved to maintain the following reserves, based upon operating expenditures:

- a. General Fund: 7-month reserve
- b. Insurance Reserve Fund: 6-month reserve
- c. Marina Fund: 4-month reserve
- d. Water Fund: 4-month reserve

Amounts in excess of the 7-month reserve in the General Fund, if any, are required to be transferred to the Capital Improvement Fund. The Town places a priority on maintaining these reserves. Should a deficit exist in a fund with a required reserve, Town Council will identify a specific fund to offset the deficit and establish a plan to increase the reserve in that fund. Town Council may require additional reserves on an individual fund basis or may temporarily suspend reserve requirements, should economic conditions dictate such action.

VIII. Use of Fund Balances

Available fund balances shall not be used for ongoing operating expenditures.

Section 8 – Capital Improvement Program Policy

I. Overview

The Town has a significant investment in its streets, facilities, parks, natural areas, and other capital improvements. In past years, the Town Council and the Frisco community have demonstrated a firm commitment to and investment in Town capital projects.

II. Five-Year Capital Improvement Program (CIP) Plan

The purpose of long-range capital improvement plans is to allow the Council and community an opportunity to evaluate the impact of the financial needs of requested programs on the regional economy and to coordinate funding needs with all funds. In order to engage in strategic financial and management planning, the Town will closely evaluate and monitor both regional and national economic changes. To meet these needs, it shall be Town policy to prepare 5-year long range capital improvement plans. The Capital Improvement Plan (CIP) should incorporate the goals of the Strategic Plan and the Community Plan addressing municipal needs.

III. Definitions

Capital Improvements shall be defined as major projects undertaken by the Town of Frisco that are generally not recurring on a yearly basis and will fit within one or more of the following categories:

- a. All projects requiring debt obligation or borrowing
- b. Any acquisition or lease of land
- c. Purchase of major equipment, vehicles, or artwork valued in excess of \$5,000 with a life expectancy of five years or more
- d. Construction of new buildings or facilities including engineering, design, and other pre-construction costs

with an estimated value of \$5,000 or more

- e. Major building improvements that are not routine expense and substantially enhance the value of the structure beyond its original condition

IV. Policies

The planning, funding and maintenance of all capital projects shall be based on the following policies:

- a. The Town will maintain a strong bond rating that is consistent with other Town goals.
- b. As part of the annual Capital Improvement Fund budget, the Town will identify and describe costs of future maintenance needs and operating costs of new capital facilities and equipment prior to funding. All capital projects will identify the maintenance requirements in terms of staffing, supplies, and services.
- c. Town staff will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Council for approval; this will include capital construction as well as ongoing maintenance.
- d. The Town will identify the ongoing costs and benefits that may be associated with each capital project to determine its effect on other Town policies and the community as a whole.

V. Content

The five-year capital program will contain a concise summary of proposed capital improvements, equipment, and associated maintenance and/or operating costs. The plan must disclose revenue and expenditure assumptions, identify required project staffing levels and have appropriate supporting information as to its necessity and impact.

VI. Responsibilities and Reporting

Department heads and the Finance Department will share responsibility for the preparation of the five-year financial plans for capital improvements. The Town Manager will review and approve detailed worksheets used to generate the long-range plans.

The Finance Department will assist in developing appropriate systems to monitor and update the long-range plans. Town staff will continually update the long-range plans when any significant change is anticipated. The Town Manager may distribute the long-range plans to the Town Council at any time. The long-range plans will be submitted to the Council for approval concurrent with the proposed annual budget.

VII. Funding Sources and Requirements

- a. All Town capital improvements will be constructed and expenditures incurred for the purpose as approved by Town Council, with funds rolled over from year to year until a project is deemed complete.
- b. The Town will use a variety of different sources to fund capital projects, with an emphasis on the “pay- as-you-go” philosophy when feasible.
- c. Funding for operating and maintenance costs for approved capital projects must be identified at the time projects are approved.

Section 9 – Revenue Policy

The Town will consider its revenues as a group rather than in isolation. The Town is sensitive to the balance between the need

for services and the Town's ability to raise fees, charges, and taxes to support Town services. Revenues and rates in the annual budget and the long-range plans will be based on the following policies:

- a. Charges for services that benefit specific users should recover full costs, although competing Town policies may dictate a subsidy for a portion of the costs of such services.
- b. The Town shall strive to diversify its revenues in order to maintain needed services during periods of declining economic activity.
- c. The Town will use as efficiently as possible the resources that it already collects.
- d. The Town will collect as efficiently as possible the resources to which it is already entitled by minimizing receivables and following an aggressive collection policy.
- e. The Town will seek new resources consistent with the policies in this document and other Town goals.
- f. The Town will estimate its annual revenues by objective and analytical processes.
- g. The Town will maintain compliance with legal revenue restrictions, as identified by voters.

Non-recurring revenues and other financing sources will not be used to finance ongoing operations with the exception of the use of approved grants or the use of fund balance in accordance with fund balance policies. Federal aid, state aid, gifts, and grants will be accepted only after an assessment is made of potential cost implications.

- a. Grants will be spent for the purposes intended.
- b. The Town will review grants for operating programs on an individual basis to determine suitability of accepting the grants from a sustainable long-term financial perspective.
- c. The Town will vigorously pursue grants for capital projects that fit long-range community improvement goals.
- d. All potential grants will be carefully examined for matching requirements; both dollar and level-of-effort matches.

The Town will review its fees and other charges for services annually to ensure that revenues are meeting intended program goals and are keeping pace with inflation, other cost increases and any applicable competitive rate. The Town will evaluate cost recovery and align fees with cost recovery goals.

Section 10 – Expenditure Policy

The Town will pursue goals of efficiency and effectiveness by balancing short-term and long-term community needs.

Current operating expenditures will be funded with current operating revenues, approved grants, or the use of fund balance in accordance with fund balance policies. Departments will monitor revenues and expenditures during the year to provide an opportunity for actions to be taken to bring expenditures in line with revenues received.

The Town will undertake periodic reviews of Town programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to services delivery when appropriate.

Section 11 – Grants Policy

The Town will follow all terms and conditions included in a grant agreement. Town Departments and staff that occupy positions of responsibility with respect to grant activity will be designated as the grant's administrator and have specific roles and responsibilities that they shall perform and uphold both ethically and in the best interests of the Town. Town Council has responsibility for approving spending of grant funds through approval of the annual budget, which includes an amount appropriated for grant awards received throughout the fiscal year.

I. Conflict of Interest

No employee or official of the Town shall have any interest, financial or otherwise, direct or indirect, or have any arrangement concerning prospective employment that will, or may be reasonably expected to, bias the design, conduct, or reporting of a grant funded project on which he or she is working.

It shall be the responsibility of the Grant Administrator for each particular grant-funded project to ensure that in the use of sponsored funds, officials or employees of the Town, and nongovernmental recipients or sub-recipients shall avoid any action that might result in, or create the appearance of:

- a. Using his or her official position for private gain.
- b. Giving preferential treatment to any person or organization.
- c. Losing complete independence or impartiality.
- d. Making an official decision outside official channels.
- e. Adversely affecting public confidence in the grant funded program and the Town in general.

II. Accounting and Reporting

- a. The accounting system will separate revenues and expenditures by funding source for all grants. The accounting system will break down revenues and expenditures for each individual grant via the project system and supporting documentation will be maintained in the financial system for all grant expenditures, as is required of all expenditures.
- b. The accounting system has a project system that tracks all revenues and expenditures by the specific grant or project by line item or by broad category as may be included in a grant application budget. Grant administrators will reconcile on a regular basis to ensure all revenues and expenditures are being appropriately coded to the correct grant. Project system reports can be run to accommodate different grant time periods that may differ from calendar year reporting.
- c. Federal grant funds will not be commingled with funds from other Federal grants or other local match money. When applicable, any matching funds for a grant will be tracked by the department who is responsible for the grant and will only include items that directly correlate to an approved activity identified in the grant proposal.
- d. Capital assets are tracked through the fixed asset system and, if a grant has purchased a capital asset, will be noted in the fixed asset system using the project system identified above. The Town also tracks related award information as required per 2 CFR 200, §200.313(d), Management Requirements.
- e. Only allowable costs will be allocated to a grant.
- f. Grants will only be budgeted when a grant award letter or statement of grant award has been received.
- g. Town departments are responsible for all aspects of the grant process including planning for grant acquisition, preparing and submitting grant proposals, preparing Resolution requests to accept funds, developing grant implementation plans, managing grant programs, preparing and submitting reports to grantors, and properly

closing out grant projects. Department and Finance staff will maintain a close working relationship with respect to any grant activity to ensure a clear understanding of the project status.

III. Documentation

All grant expenses must comply with the terms set forth in the grant application, grant award letter, Town procurement policies and the guidelines in the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 CFR 200.

- a. Documentation for all expenditures must be retained by the department for audit purposes and should include:
 - i. Timesheets certified or signed by the employee and approved by their supervisor for all payroll expenses;
 - ii. Purchasing documents for expenditures (if necessary, based on dollar amount of purchase);
 - iii. Town, state, or governmental agreement number;
 - iv. Formal bids for all purchases requiring such a process per Town or Federal regulation, and price or rate quotation documentation for all purchases that do not exceed the Simplified Acquisition Threshold on Federally funded grants per 2 CFR 200, §200.320(b);
 - v. Detailed receipts or invoices; and
 - vi. General Ledger detail showing revenue and expenditure activity, reviewed on a regular basis, and reconciled to detail provided to granting agencies.
- b. The Town's Finance Department, with the assistance of specific grantee Town departments, shall maintain the following information:
 - i. Identify, through a project and account structure, all federal awards received and expended and the federal programs under which they were received. All awards should be identifiable by the Catalog of Federal Domestic Assistance (CFDA) title and number, award number, award year, name of federal agency, and the name of the pass-through agency (if applicable);
 - ii. Maintain internal control over federal programs that provides reasonable assurance that the grantee is managing the award in compliance with the laws, regulations, and the provisions of the contract or grant agreement;
 - iii. Comply with laws, regulations and the provisions of contract or grant agreements related to each grant award; and
 - iv. Prepare required financial statements, including financial statements that reflect the entity's financial position, results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year audited. In addition, a schedule of federal assistance will be prepared for the external auditors which include all federal grants.
- c. Grant documents should be read carefully to ensure compliance with all grant requirements. Additional documentation may be required under the terms and conditions of the specific grant award to include, but not limited to, procurement justification, grant reconciliation frequency, cash match calculation and tracking, and records retention.
- d. Grant administrators are responsible for confirming that the information in the financial system is accurate as outlined above.

IV. Audit

Per OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200 §200.501, all non-federal entities that expend \$750,000 or more in a year on Federal awards, either as the grantee or the sub-grantee, shall have a single or program-specific audit conducted for that year in accordance with the provisions of the Uniform Guidance. The single audit encompasses both the entity's financial statements and the Federal awards received by the entity; whereas a program-specific audit will audit one Federal program and can only be used when the grantee receives grant awards only from one Federal program. The Town contracts with an external firm to conduct a single audit on an annual basis. The awarding agency may also specify additional audit requirements in the grant award letter or grant guidance.

The Finance Department, with the assistance of the specific grantee Town departments, shall follow up and take corrective action on all audit findings.

Section 12 – Procurement Policy

I. Overview

The Town of Frisco recognizes the need to use outside sources for providing professional services, constructing capital projects, procuring supplies and equipment, and providing services for day-to-day operations and maintenance. The Town will follow the below listed policies in making purchasing decisions.

- a. The Town encourages use of Town issued purchasing cards whenever possible.
- b. Chapter 9 of the Town of Frisco Code of Ordinances specifies bidding procedures and contract formation.
- c. The Town shall take advantage of payment discounts whenever possible.
- d. The Finance Department will provide a monthly warrant list to Town Council for approval.

The purpose of this policy is to provide guidance to the Town Council and staff in an effort to set forth a standard of integrity when purchasing goods and services on behalf of the Town, provide for the most efficient use of taxpayer's dollars, provide for timely purchases and project contracting, and follow common sense and good business practices. The intent of this document is to provide guidance and shall not be interpreted as an absolute policy.

II. Procurement Decisions - General Policy

All procurements shall be made from/with the vendor who provides the best value to the Town based on all applicable criteria and the requirements of this Policy. "Best value" is determined by the combination of the priorities set for the particular procurement and this Policy, including, but not limited to price, quality, customer service, availability of services, project schedule, past experience with the Town and region, sustainable practices, and competition. Notwithstanding the foregoing, the Town shall not be obligated to make any procurement when doing so is determined not to be in the best interest of the Town. This criterion is described in 9-2, 9-7, and 9-8 of the Town Code.

III. Definitions

For this policy, these words and phrases shall have the following meaning:

Competitive Sealed Bidding means all documents, whether attached or incorporated by reference, issued and used by the Town for soliciting sealed bids.

Purchasing Agent means the Town Manager or person designated to act on his or her behalf.

Request for Proposals means all documents, whether attached or incorporated by reference, issued and used by the Town for soliciting proposals.

Town means the Town of Frisco, Colorado.

IV. Process

The Town recognizes the need to use outside sources for providing professional services, constructing capital projects, procuring supplies and equipment, and providing services for day-to-day operations and maintenance. Except as otherwise set forth in subsection 9-3(F) and 9-9 of the Town Code, contracts for such services, supplies and equipment in excess of seventy thousand dollars (\$70,000) shall be awarded through the formal competitive bid process as set forth in the Town Code.

- a. Sole Source. Town Council is authorized to approve contracts for any amount, without a competitive bidding process, for goods or services that, in the opinion of Council, are best obtained from a single or sole source due to one (1) or more factors including, but not limited to, specialized skills, special knowledge and/or experience, unique and relevant experience, knowledge of the Town and geographic region, or exceptional qualifications or reputation in the field. When authorizing such contracts, Council shall by motion, resolution or ordinance describe the factors that cause it to approve such contract without a competitive bidding process.
- b. Coordinated Government Purchases. In lieu of any verbal quote, written quote or competitive bid that is required by section 9-3 of the Town Code, department managers may use bids to the State of Colorado, coordination with other government agencies, or bids obtained through the cooperative purchasing programs to get the benefit of the pricing available through those procurement systems, as described in 9-9 of the Town Code.
- c. Open Market. Open market purchases involve an informal evaluation of price, quality, convenience, and service from any source, and the exercise of sound decision-making by the Purchasing Agent based on such information.
- d. Comparative Pricing. For purchases based on comparative pricing, the Purchasing Agent shall solicit quotes from three (3) vendors/suppliers, unless it is impracticable under the circumstances to obtain three (3) quotes. Quotes may be solicited by telephone, by internet research, or in writing, within the discretion of the Purchasing Agent.
- e. Requests for Proposals (RFPs). RFPs must be in writing, should be distributed to a minimum of three (3) firms or individuals and/or posted on a reputable website or professional or municipal journal or magazine and the Purchasing Agent shall reserve the right to reject any and all proposals.
- f. Competitive Sealed Bidding. Where competitive sealed bidding is the selected procurement method, the Town shall follow state law for bid bond requirements.

V. Selection Process

Selection of vendors, contractors or consultants will be based on one or more of the following criteria:

- a. Past experience with the Town,
- b. Knowledge of the Town and region,
- c. Philosophy regarding the nature of the project,
- d. Availability of time,

- e. Quality of product, service, material, maintenance and/or warranties,
- f. Price, and
- g. Such other criteria as provided in the invitation for bids, if applicable.

VI. Coordinated Government Purchases.

In the event the Town of Frisco can coordinate budgeted purchases for providing professional services, constructing capital projects, or procuring supplies and equipment in conjunction with other Summit County government agencies, and such coordination results in lower costs and furthering the intergovernmental relationship, the bidding requirements set forth herein may be waived by the Town Manager.

VII. Emergency Purchases

In the event of a natural disaster, accident, or other emergency during which the health, safety or welfare of the community is at risk, the bidding requirements set forth herein may be waived by the Town Manager.

VIII. Competitive Bids

If a formal or competitive solicitation does not result in award due to lack of qualified responses, the Department Director or designee may utilize an alternative solicitation and negotiation method if approved by the Town Manager.

When substantially similar bids are received from different bidders for identical services or products, the Town will offer those bidders the opportunity to re-bid. When two or more bids are substantially similar, and the bidders have had the opportunity to re-bid, the Town will give preference in awarding the contract either to a local bidder (as such term is defined in section 9-7 of the Town Code) or to a bidder with whom the Town has previously contracted.

IX. Rejection of Bids; Waiver of Formalities

The Town of Frisco reserves the right to reject any or all bids or waive any formalities in whole or in part. In the event that the contract is awarded to other than the lowest qualified bidder, written justification shall be supplied.

X. Local Preference

At the Town Manager's discretion, based upon the vendor criteria set forth in Section 9-2 of the Town Code, bids solicited from local bidders pursuant to this Chapter may receive preference. In order for a local bidder to be awarded a contract pursuant to section 9-7 of the Town Code, the bid, if received from a Frisco-based bidder, shall not be more than ten percent (10%) higher than that of the lowest qualified bidder, and if received from a Summit County, Silverthorne, Dillon or Frisco-based bidder, shall not be more than five percent (5%) higher than that of the lowest qualified bidder. "Local Bidder" is defined as any person, partnership, limited liability company, corporation or association who has been a bona fide resident of Summit County, Silverthorne, Dillon, or Frisco for one (1) year or more immediately prior to submitting a bid.

XI. Recycled Product Purchases

The Town encourages recycling and supports environmental concerns. When all other factors are the same, the department managers are encouraged to purchase recycled products provided the cost is within 10% of other bids.

XII. Publication Requirements

When competitive bids are required as set forth in Section 9-3 of the Town Code, an "invitation to bid" shall be published in a local newspaper of general circulation at least fifteen (15) days but not more than forty-five (45) days from the bid deadline. The invitation to bid shall include an adequate description of the services, supplies and/or equipment to be purchased. Bids shall be opened publicly at the time and place designated in the invitation for bids. The amount of each bid and such other relevant information as may be specified by Town policy, together with the name of each bidder, shall be entered on a record and open for public inspection. The Town shall not be obligated to select the lowest bidder but shall select based on the criteria established in this Chapter and in the invitation to bid.

XIII. Federal/State Requirements

The procurement requirements of any external agency, under which the Town has entered into an agreement, that are more restrictive than those of the Town's shall take precedence if required by the agreement.

XIV. Contracting Methods

The Purchasing Agent may utilize as many alternative methods of contracting management as determined to be feasible. This may include unit price contracts, design/build, lump sum, time and materials, Construction Manager General Contractor (CM/CG), Construction Manager at Risk (CMAR), or any other delivery method deemed appropriate for the project.

XV. Approving Authority

The Purchasing Agent shall be responsible for all contracts and purchases within the limits of the annual budget approved by Town Council, per the Frisco Home Rule Charter.

XVI. Retention Schedule

All solicitations and responses, and resulting contract documents, shall be retained in accordance with the Town's retention schedule and must be available for the Town's annual audit.

XVII. Other Ethics Laws & Policies

Laws and policies regarding ethics established by the Town Charter, Code, Council Polices, Employee Policies, and state law shall apply to this Policy. Additional Federal policy may be adopted on a per project basis as required by agreement.

XVIII. Confidentiality of Information

Under the Town's Charter, it shall be the policy of the Town that all public records of the Town shall be open for inspection at reasonable times, except as otherwise provided by Colorado statute. The Town shall comply with all laws, regulations, and policies defined in the Town's Charter, Municipal Code, Administration regulations and memorandums concerning open records and the exceptions regarding confidentiality of information including, but not limited to the Health Insurance Portability and Accountability Act of 1996, Colorado Children's Code and the Criminal Justice Records Act. Confidential information includes but is not necessarily limited to personnel records and information concerning individuals.

Section 13 – Purchasing Card Policy

I. Overview

The Procurement Card (P-Card) is a purchasing method whereby approved users in a department are issued a commercial Visa. Each Visa is printed with the Town of Frisco name/logo, the name of the individual cardholder (employee) and Town's State of Colorado tax exemption number. Interested departments should contact the Procurement Specialist within the Finance Department.

II. Cardholder Responsibilities

- a. Purchasing authorized goods within the Town's procurement policies and the guidelines set forth in this document and any subsequent revisions.
- b. Ensure proper budget authority and authorization, as needed, from supervisor.
- c. Taking advantage of all discounts, rebates, store coupons.
- d. Ensuring that all eligible purchases are tax exempt.
- e. Confirming that original merchant documentation is complete and available for every transaction. If cardholder has lost original documentation, cardholder must contact the merchant directly to acquire duplicate documentation. If the merchant will not provide the documentation, cardholder must provide the following information in addition to justification for the purchase and reason for loss of documentation:
 - i. Description and quantity of each item purchased;
 - ii. Total cost of the order;
 - iii. Per item cost if available from the merchant; and
 - iv. Cardholder name and/or card number.

Lack of original documentation is considered to be a cardholder violation.

III. Department Head Responsibilities for Cardholders Under their Supervision

- a. Setting cardholder monthly limits.
- b. Reviewing and approving the monthly Statement of Account for each cardholder.
- c. Recording any violations in the P-Card program.
- d. Taking appropriate action for such violations.
- e. Informing the Procurement Specialist of cardholder transfer or terminations.

IV. Purchasing Limits

- a. Each Cardholder will have a monthly spending limit assigned by their Department Head.
- b. Cardholders are responsible for ensuring that funds are available to pay for all requested purchases.
- c. Should the Cardholder require a higher spending limit for a particular time period, a request should be sent to the

Procurement Specialist.

- d. Supplies purchased must be immediately available for delivery from the merchant. No backordering is allowed. The merchant must deliver all items purchased by telephone within the 30-day billing cycle. The order should not be placed without this assurance.

V. Security of Cards

To prevent unauthorized P-Card use:

- a. Cardholder must safeguard cards and card numbers.
- b. Cardholder must prohibit others from using their individual P-Card.
- c. Town P-Card has a unique design and color and was selected as a safeguard against accidental use for personal purchases.

VI. Authorized Purchases

The P-Card may be used to purchase authorized supplies and equipment from authorized sources up to the individual cardholder's monthly limit.

Education and Travel Related Authorized Purchases

Authorized purchases include registration fees, airline reservations, ground transportation, tolls, parking expenses, lodging and meals. Registrations, hotel and air travel may be paid once all documentation is signed and approved by the department head. Detailed receipts for all registrations, lodging and travel expenses must be retained and submitted with the P-Card statement. Cardholders are responsible for ensuring that all eligible in-state travel expenses are tax exempt.

Meal Expenses

Whenever possible, Town cardholders should use their P-Cards to purchase meals while traveling on Town business. The Town provides a per diem meal allowance based on the rates set annually by the U.S. General Services Administration (GSA).

The meal allowance amount includes any gratuities. Cardholders are responsible for ensuring that the Town's tax-exempt status is honored for meals purchased. Cardholders are expected to adjust the per diem for individual meals based on their travel schedule and the time of departure and return. In addition, cardholders are expected to adjust the per diem for any meals that are included in education registration fees. If unable to use the P-Card for any meal expenses, cardholders must retain all itemized receipts and submit these for reimbursement up to the per diem amount per meal.

Meal purchases include food and non-alcoholic beverages only. The purchase of alcoholic beverages is prohibited. Detailed receipts for all meal purchases must be retained and submitted with the P-Card statement.

VII. Ghost Card Best Practices

- a. Card information should be kept secure at all times.
- b. If card information may have been compromised the card administrator must be notified immediately.
- c. Cardholder must follow all guidelines of a physical card.

VIII. Unauthorized Purchases

- a. Cash advances are strictly prohibited.
- b. Personal Services.
- c. Purchases of tobacco and alcoholic beverages (exceptions may be approved by the Town Manager, based upon departmental events and needs).

IX. Selecting a Merchant

- a. Priority should be given to merchants that offer discounts to the Town.
- b. Local vendors should be selected whenever possible if pricing is comparable.
- c. When all other factors are the same, purchases are encouraged to be of recycled materials provided the cost is within 10% of other similar products. Be sure to look for the following:
 - i. Products with recycled content (“post-consumer” recycled content is preferable)
 - ii. Products with the Energy Star label
 - iii. Products with reduced packaging
 - iv. Products that can be reused
 - v. Energy efficiency
 - vi. Products that are biobased/organic based (versus petroleum-based solvents, etc.)
 - vii. Products are labeled “compostable”

If vendor does not accept Town’s P-card, cardholder will need to choose different merchant or choose another payment method. If cardholder frequently does business with this merchant, the Procurement Specialist should be contacted for assistance.

X. Placing an Order

- a. Cardholder may place order in person, by phone, fax computer or mail.
- b. Cardholder must inform merchant that the purchase is tax exempt. The Town’s tax-exempt number is printed on each purchasing card.
- c. Cardholder must remind the merchant that the purchase is for local government and should be accorded any applicable discounts.
- d. Cardholder will give name as it appears on the card.
- e. Cardholder must request documentation showing description and cost of items.
- f. Cardholder will notify vendors not to submit invoices to accounts payable.
- g. COD deliveries are not allowed.
- h. If the vendor needs an official tax-exempt certificate, contact the Procurement Specialist to have this information faxed to the vendor.

XI. Returns and/or Exchanges

- a. Make arrangements with the merchant before shipping an item for return.
- b. The merchant must credit a return and charge a new transaction. Exchange of like items (e.g., different color) may not require a credit transaction.
- c. It is a merchant violation to refund cash for a credit return. Do not allow merchants to do this. It is a cardholder violation to accept cash instead of a credit to the account.
- d. Document all returns and exchanges. This information may be needed for a formal dispute.

XII. Receive and Inspect Good and Services

Inspect all goods and services immediately upon receipt or completion of service. If there is a problem with the order or the service conducted, contact the merchant immediately. Keep notes on problems and their resolution including names, dates and conversation results.

XIII. Documenting Each Transaction

Every transaction must have valid and complete source documentation from the merchant, including Internet purchases.

Valid source documentation may be:

- a. A receipt and card transaction slip from the merchant.
- b. Order forms for dues, registrations or similar items.
- c. An invoice showing credit card payment.

All documentation must include the following information:

- i. Vendor Identification (Merchant name)
- ii. Date the purchase was made
- iii. Pricing for each item
- iv. Order total including shipping/handling costs

XIV. Cardholder Statement of Account and Reconciliation

A Statement of Account will be available to each Cardholder who has transactions during the billing cycle on the UMB website. The Cardholder or assigned designee must reconcile the statement charges in UMB prior to the 9th day of the following month. The electronic approval of each charge should include a detailed description of the purchase and assignment of the appropriate general ledger line item. UMB training for new cardholders is available on the Town's Intranet.

XV. Disputes

- a. Vendors are not permitted to bill a purchasing account until the goods or services are delivered.
- b. The cardholder is responsible for contacting and following up with the vendor on any erroneous charges, disputed items or returns as soon as possible. Most issues can be resolved this way.

- c. If the cardholder is unable to reach an agreement with the vendor, the next step is to contact UMB Bank directly to file a Dispute.
- d. UMB will provide the cardholder Vendor Dispute Form to complete. The dispute form will then be forwarded to UMB Bank for resolution with the vendor.
- e. UMB Bank must be notified of any disputed items within 60 days of the last cycle in which the item was purchased.
- f. Disputed billing can result from the following:
 - i. Failure to receive goods or materials
 - ii. Fraud or misuse
 - iii. Altered charges, incorrect amounts, duplicate charges
 - iv. Defective merchandise credits not processed, etc.

In the event of fraud, notify the Procurement Specialist immediately.

XVI. Violations and Consequences

The purchasing card that a cardholder receives has his or her name embossed on it. No other individual may use this card. It has been specifically designed so that it will not be confused with personal credit cards. This card must not be used for personal purchases.

- a. The Town of Frisco must be reimbursed immediately.
- b. The Town of Frisco may cancel the P-card.
- c. Violation of this policy may be investigated and could result in termination and/or criminal prosecution. In the event of willful or negligent default of this obligation, the Town will take any recovery action deemed appropriate, as permitted by law.

XVII. Inappropriate Purchases/Failure to Provide Original Documentation

- a. A written warning and an investigation may be conducted for inappropriate purchases.
- b. Cardholders will be required to obtain additional training on use of the program.
- c. Continued misuse will result in cancellation of the card.

XVIII. Lost or Stolen Card Reporting

Cardholders shall report a lost or stolen card immediately to UMB Bank at (800) 821-5184 and the Procurement Specialist at (970) 668-4576.



Fee Schedule

Fee Changes

Listed below are the 2024 proposed rate changes. Rate changes are included for certain revenue sources within the all funds.

General Fund		
Municipal Court Fees		
	2023	2024
Court Costs	\$30	\$30
Vehicle Identification Number (VIN) Inspection	\$15	\$15
Police Surcharge	\$25	\$251
Portable Breath Testing	\$15	\$15
Sex Offender Registration	\$35	\$35
Finance Fees		
	2023	2024
Sales and Lodging Tax Paper Filing Fee	\$5	\$5
Bag Fee Paper Filing Fee	\$5	\$5
License Fees		
	2023	2024
Business License	\$75	\$75
Dog/Cat License	\$10 spayed/neutered • \$15 non-spayed/neutered	\$10 spayed/neutered • \$15 non-spayed/neutered
Liquor License	Based on License Type per DR8500	Based on License Type per DR8500
Tobacco License	\$600	\$600
Short-Term Rental License	\$250	\$250
Cemetery Fees		
	2023	2024
Cemetery Lots	Frisco Residents: \$100, blocks #17-27 \$125 Summit County Residents: \$1500, blocks #17-27 \$1800 Out of County Residents: \$2500, blocks #17-27 \$3000	Frisco Residents: \$100, blocks #17-27 \$125 Summit County Residents: \$1500, blocks #17-27 \$1800 Out of County Residents: \$2500, blocks #17-27 \$3000
Marketing and Event Fees		
	2023	2024
Marketing Filming Fee	Basic fees are \$250 for a ½ day (less than four hours) and \$500 for a full day	Basic fees are \$250 for a ½ day (less than four hours) and \$500 for a full day
Event Permit	Use fees may be applied based on resource needs, length of event, and location.	Use fees may be applied based on resource needs, length of event, and location.
Community Development Fees		
	2023	2024
Planning Permits	See next page	See next page
Plumbing Permits	Fees are unique based on valuation of the project	Fees are unique based on valuation of the project
Mechanical Permits	Fees are unique based on valuation of the project	Fees are unique based on valuation of the project
Building Permits	Fees are unique based on valuation of the project	Fees are unique based on valuation of the project
Administrative Fees		
	2023	2024
Disposable Bag Fee	0.25 per bag	0.25 per bag
Public Work Fees		
	2023	2024
Excavation Fees	\$200	\$200
Recreation Childcare Fees		
	9/1/2022-8/31/2023	9/1/2023-8/31/2024
Fun Club Daily Rate	\$50 Frisco residents • \$55 Frisco non-residents	\$50 Frisco residents • \$55 Frisco non-residents
Sports Camp Weekly Rate	\$250 Frisco residents • \$275 Frisco non-residents	\$250 Frisco residents • \$275 Frisco non-residents
Afterschool Daily Rate	\$15	\$15
Recreation Adventure Park Fees		
	2022/2023	2023/2024
Tubing Rate	\$32 base rate • \$25 Summit County • \$23 Frisco resident	\$32 base rate • \$25 Summit County • \$23 Frisco resident
Ski Hill Rate	\$50 base rate • \$45 Summit County • \$43 Frisco resident	\$50 base rate • \$45 Summit County • \$43 Frisco resident
Daily Lodge Rental Fee	Frisco resident / Frisco non-resident \$100 per hr. or \$600 full day / \$150 per hr. or \$900 full day	Frisco resident / Frisco non-resident \$100 per hr. or \$600 full day / \$150 per hr. or \$900 full day
Park Rental 4 hours Fee	\$150 base rate • \$100 Summit County • \$25 Frisco resident	\$200 base rate • \$150 Summit County • \$100 Frisco resident
Recreation Nordic Fees		
	2022/2023	2023/2024
Equipment Rental	Daily classic & snowshoes / skate ski rental: \$23 / \$33 adult • \$33 / \$38 adult performance upgrade • \$18 youth (7-17) • \$18 Seniors (65+) • \$13 Children (6 and under)	Daily classic & snowshoes / skate ski rental: \$23 / \$33 adult • \$33 / \$38 adult performance upgrade • \$18 youth (7-17) • \$18 Seniors (65+) • \$13 Children (6 and under)
Daily Pass	\$27 individual • \$22 senior • FREE 12 and under	\$27 individual • \$22 senior • FREE 12 and under
Punch Pass	\$70 adult 3 day • \$130 adult 6 day • \$195 adult 10 day & \$55 senior 3 day • \$100 senior 6 day • \$155 senior 10 day	\$70 adult 3 day • \$130 adult 6 day • \$195 adult 10 day & \$55 senior 3 day • \$100 senior 6 day • \$155 senior 10 day

Recreation Nordic Fees	2022/2023	2023/2024
Season Pass	Early Bird Rate / Season Rate \$260 / \$285 adults • \$140 / \$160 (65+) • \$415 / \$460 family (2 adults, 2 kids) • \$475 / \$525 corporate	Early Bird Rate / Season Rate \$260 / \$285 adults • \$140 / \$160 (65+) • \$415 / \$460 family (2 adults, 2 kids) • \$475 / \$525 corporate
Lesson Rate	Nordic ski lesson private or tour: \$75 per person • \$60 per person for groups of 5 or more Group lesson \$150 / \$200 for season / non-season pass holders	Nordic ski lesson private or tour: \$75 per person • \$60 per person for groups of 5 or more Group lesson \$150 / \$200 for season / non-season pass holders

Water Fund		
Utility Service Fees	2023	2024
Water User Fee	\$52.09 base rate, plus: 0-8,000 gallons: \$1.30 per 1,000/gal. 8,001-16,000 gallons: \$2.59 per 1,000/gal. 16,001-50,000 gallons: \$4.63 per 1,000/gal. Over 50,000 gallons: \$5.79 per 1,000/gal.	\$54.70 base rate, plus: 0-8,000 gallons: \$1.37 per 1,000/gal. 8,001-16,000 gallons: \$2.72 per 1,000/gal. 16,001-50,000 gallons: \$4.86 per 1,000/gal. Over 50,000 gallons: \$6.08 per 1,000/gal.
Plant Investment Fee	\$6,297	\$6,927
Water Meter Sale	¾ in meter package \$704.58 1 in meter package \$963.93 1 ½ in meter package \$5,465.67 2 in meter package \$6,559.95 Plus taxes and fees	¾ in meter package \$775.04 1 in meter package \$1,060.32 1 ½ in meter package \$6,012.24 2 in meter package \$7,215.94 Plus taxes and fees
Extra Territorial Water Application Fee	\$1,000	\$1,000
Extra Territorial Water Reimbursable Deposit	\$1,000	\$1,000
Paper Statement Fee	\$5	\$5

Housing Fund		
Community Development Fees	2023	2024
Impact Fee per square feet	Single family residences: 1,499 sq ft or less \$0 • 1,500-2,499 sq ft \$0.50 • 2,500-3,499 sq ft \$1.00 • 3,500-4,999 sq ft \$1.50 • 5,000 + sq ft \$2.00 All other residential structures: 999 sq ft or less \$0 • 1,000-1,499 sq ft \$0.50 • 1,500-2,499 sq ft \$1.00 • 2,500 + sq ft \$2.00 Commercial or industrial structures: \$2.00 per sq ft	Single family residences: 1,499 sq ft or less \$0 • 1,500-2,499 sq ft \$0.50 • 2,500-3,499 sq ft \$1.00 • 3,500-4,999 sq ft \$1.50 • 5,000 + sq ft \$2.00 All other residential structures: 999 sq ft or less \$0 • 1,000-1,499 sq ft \$0.50 • 1,500-2,499 sq ft \$1.00 • 2,500 + sq ft \$2.00 Commercial or industrial structures: \$2.00 per sq ft
Rental Rate non-employees per month	\$1,270 Studio • \$1,570 One bedroom • \$1,630 Two bedroom	\$1,270 Studio • \$1,570 One bedroom • \$1,630 Two bedroom

Marina Fund		
Recreation Fees	2023	2024
Boat and Kayak Rental	Frisco resident / Frisco non-resident Small: \$224 / \$247 • Large: \$336 / \$369 • Singles: \$46 / \$50 • Tandems: \$57 / \$62 • Pedal: \$57 / \$62	Frisco resident / Frisco non-resident Small: \$224 / \$247 • Large: \$336 / \$369 • Singles: \$46 / \$50 • Tandems: \$57 / \$62 • Pedal: \$57 / \$62
Captain/Tour Guide add on		\$80 per hour
Pontoon Rental		
Dry Storage per square foot	Summer: \$7 • Daily: \$0.15 • Weekly: \$0.90 • Monthly: \$3 • July 4th: \$0.22	Summer: \$7 • Daily: \$0.15 • Weekly: \$0.90 • Monthly: \$3 • July 4th: \$0.22
Fishing Boat Rental	\$90 Frisco resident / \$99 Frisco non-resident	\$90 Frisco resident / \$99 Frisco non-resident
Fishing License	Colorado resident / Colorado non-residents One day: \$14.46 / \$17.64 • Additional day: \$7.05 / \$7.05 • Annual: \$36.71 / \$102.40	Colorado resident / Colorado non-residents One day: \$14.46 / \$17.64 • Additional day: \$7.05 / \$7.05 • Annual: \$36.71 / \$102.40
Kayak Rack Rental	Frisco resident / Frisco non-resident Summer: \$229.50 / \$255 • Annual: \$382.50 / \$425 \$103.50 / \$115 for additional boat	Frisco resident / Frisco non-resident Summer: \$229.50 / \$255 • Annual: \$382.50 / \$425 \$103.50 / \$115 for additional boat
Mooring Rental	Small: \$900 • Medium: \$1,200 • Large: \$1,700	Small: \$1,000 • Medium: \$1,300 • Large: \$1,900
Paddleboard Rental	\$51 Frisco resident / \$56 Frisco non-resident	\$51 Frisco resident / \$56 Frisco non-resident
Park Rental	\$1500 for the entire day	\$1500 for the entire day
Parking Season Pass	\$100	\$100
Pay Parking Rate	Weekday: \$0.75 per 30 minutes or \$10 for the day Weekend: \$0.75 per 30 minutes first 3 hours, \$2.50 per 30 minutes after, or \$15 for the day	Weekday: \$0.75 per 30 minutes or \$10 for the day Weekend: \$0.75 per 30 minutes first 3 hours, \$2.50 per 30 minutes after, or \$15 for the day
Pedal Boat Rental per hour		\$45 Frisco resident / \$50 Frisco non-resident
Service Labor	\$90 per hour	\$110 per hour
Slip Rental	24ft: \$1,350 • 30ft: \$1,700 • 40ft: \$2,300	24ft: \$1,500 • 30ft: \$1,900 • 40ft: \$2,500
Trailer Storage per square foot	Summer: \$3 • Daily: \$0.06 • Weekly: \$0.35 • Monthly: \$1.25 • July 4th: \$0.12	Summer: \$3 • Daily: \$0.06 • Weekly: \$0.35 • Monthly: \$1.25 • July 4th: \$0.12

General Fund - Community Development Planning Fees for 2023 & 2024

Site Plan Review Process	Comments	Fee	DRA*
Administrative Site Plan Review			
Decks, Patios, and Sheds	For single-household and two-household development only	\$100	(if applicable)
Driveways, Parking Areas, and Sidewalks		\$100	(if applicable)
Exterior Finish	(E.g., repair, replacement, alteration, and addition of windows and doors, roofing, siding, painting, etc.)	\$25	N/A
Exterior Lighting		\$25	N/A
Hot Tubs (new-never permitted before)		\$100	(if applicable)
Hot Tubs (replacement-like for like)		\$25	N/A
Interior Remodels and Tenant Finishes		\$100	(if applicable)
Landscaping and Tree Removal		\$25	N/A
Solar Energy Facilities	Includes Solar Energy Facilities as an Accessory Use	Based on Valuation	N/A
Trash Enclosures		\$100	(if applicable)
Minor Site Plan Review			
Additions and Accessory Buildings/ Structures to Multi-Family, Mixed-Use, and Non-Residential	Maximum 1000 sq ft GFA or 1000 sf lot coverage	\$300	N/A
Construction Staging (Off-site)		\$300	N/A
Decks, Patios, and Sheds	Multi-family, mixed-use, non-residential	\$300	N/A
New Single-Household and Two-Household	Including garages, additions, and associated accessory structures that are not considered "administrative"	\$600	N/A
Wetland Disturbance Permit		\$1200	\$800/\$1500
Major Site Plan Review			
New Mixed-Use	Including additions/accessory buildings/ structures that do not qualify as minor site plans	\$1500 \$3000 Large Projects	\$800 \$1500 Large Projects
New Multi-Family	Including additions and accessory buildings/ structures that do not qualify as minor site plans	\$1500 \$3000 Large Projects	\$800 \$1500 Large Projects
New Non-Residential	Including additions and accessory buildings/ structures that do not qualify as minor site plans	\$1500 \$3000 Large Projects	\$800 \$1500 Large Projects
Solar Facility	Large Scale	\$3,000	\$1,500
Planned Unit Development			
New PUD	Contact Staff at TOPPermits@townoffrisco.com	\$1850	\$800/\$1500
Amendment	Contact Staff at TOPPermits@townoffrisco.com	\$500	\$800/\$1500
Minor Amendment	Contact Staff at TOPPermits@townoffrisco.com	\$300	\$800/\$1500
Signs			
Master Sign Plan	Including amendments to MSPs	\$100	N/A
Sign Permit	Fee may be waived for replacement or repair with no changes if sign is conforming	\$25 per sign	N/A
Banner Permit	Maximum of 26 weeks per calendar year)	\$25	N/A
Subdivisions			
Preliminary Plat	When Required	\$600	\$800/1500
Final Plat	4 Units or Less	\$400	\$800
Final Plat	5 or More Units	\$1250	\$1500
Miscellaneous Applications			
Annexation	Contact Staff	\$1850	\$800/\$1500
Appeal of a Planning Decision	Contact Staff	\$400	\$800/\$1500
Conditional Use		\$1300	\$800/\$1500
Grading Permit		\$300	N/A
Housing Restrictive Covenant & Notice of Lien	Contact Staff	\$200	N/A
Outdoor Commercial Establishment		\$75	N/A
Permit to Exceed Noise Ordinance Limits		\$50	N/A
Rezoning	Contact Staff	\$54.70 base rate, plus:	\$800/\$1500
Special Use Permit for Telecommunication	Contact Staff	\$1300	\$800/\$1500
Staff Research Fee			N/A
Vacation of Right-of-Way or Property	Contact Staff	\$1300	\$800/\$1500
Variance		\$1,000	\$800/\$1500

***Development Review Accounts (DRA):** A DRA is required to be established for certain applications as noted in the fee schedule. The DRA is used to cover the costs of legal, engineering, or other technical reviews and consultations incurred by the town during the review. All technical reviews will be billed at the consultants' established billable rate.

- \$800 minimum required to establish a Development Review Account
- \$1500 minimum required to establish a Development Review Account for large project development applications (as defined in Code Section 180-9.3 and below), PUDs, and Annexations.

Large Project: Any commercial or mixed-use project, occurring on a lot of 10,500 square feet or greater or occurring on a group of lots combined for a unified development project which contain a total lot area of 10,500 square feet or greater; or any residential development occurring on a lot of 21,000 square feet or greater or any development of 5 or more dwelling units.

The minimum balance must be maintained in the account during development review and final approval of the project. For the purposes of this provision, final approval means the issuance of a Certificate of Occupancy or the recording of the plat with the Summit County Clerk and Recorder's Office, or the final, non-appealable approval of other applications as set forth in the Frisco Town Code, Section 180-2.3.2D.

Within 120 days after final approval or after the date on which the application has given written notice that the development will not proceed, the Town shall determine the balance owed to the applicant, that amount being the amount deposited over the costs incurred, and return that amount to the applicant's address on file in the application.



Glossary



The Town's Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the user in understanding these terms, a glossary has been included.

ACCRUAL BASIS OF ACCOUNTING

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

APPROPRIATION

An authorization made by the Town Council which permits the Town to incur obligations and to make expenditures of resources.

APPROPRIATION ORDINANCE

The official enactment by the Town Council to establish legal authority for Town officials to obligate and expend resources.

AUDIT

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

BALANCED BUDGET

A budget wherein the sum of estimated net revenues and appropriated fund balances equals appropriated expenditures.

BUDGET

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

BUDGET DOCUMENT

The official published statement prepared by the Finance Department that includes all budget information as approved by Town Council. It is distributed to the press and the public following Town Council approval.

BUDGETARY BASIS OF ACCOUNTING

The basis of accounting used to prepare the budget. This basis differs from a GAAP basis in the Town's Enterprise Funds, primarily in how debt obligation principal payments, capital expenditures and depreciation are budgeted.

BUDGETARY CONTROLS

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL EXPENDITURE

An expenditure greater than \$5,000 for acquiring or constructing land, buildings, machinery, equipment, and improvements to these items with a useful life of greater than one (1) year, including all related costs to bring the item to a state of usefulness. In the case of improvements, the expenditure must extend the useful life of the item or significantly increase its value.

CAPITAL IMPROVEMENT FUND

An account established to account for the purchase or construction of major capital facilities that are not financed by proprietary funds.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CERTIFICATES OF PARTICIPATION

An obligation that is backed by a proportionate share in the lease payments being made by the government. A COP transaction is a form of lease obligation in which a government enters into an agreement to pay a fixed amount annually to a third party, the lessor, in exchange for occupancy or use of a facility or equipment.

CONSERVATION TRUST FUND

A fund established pursuant to State law to account for receipt and disbursement of lottery funds. Use of proceeds is restricted to maintenance, acquisition or construction of recreation facilities, park facilities or open space.

CONTINGENCY ACCOUNT

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

DEBT SERVICE

The Town's obligation to pay the principal and interest of debt instruments according to a pre-determined payment schedule.

DEPARTMENT

A major administrative division of the Town which has overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced.

EMERGENCY RESERVES

As defined in Colorado State Statutes in Article X, Section 20, "to use for declared emergencies only, each district shall reserve 3% or more of its fiscal year spending excluding bonded debt service."

ENCUMBRANCE

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND

An account established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user charges. All activities necessary to provide such services are accounted for in these funds, including, but not limited to, administration, operations, maintenance, financing and related debt service and billing and collections. The Town of Frisco's Enterprise Funds include the Water and Marina Funds.

EXPENDITURES

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

EQR

That amount of capacity necessary to serve an average single-family residential water customer or its equivalent.

FIXED ASSETS

The Town of Frisco considers items which cost more than \$5,000 with a useful life of greater than 5 years to be fixed assets.

FULL-TIME EQUIVALENT

The full time equivalent is a measure that allows the Town to calculate the equivalent number of full time employees it would have in a given period of time.

FUND

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Trust and Agency Funds, Internal Service Funds, and Special Assessment Funds.

FUND BALANCE

Fund balance is the excess of assets over liabilities. A negative fund balance is sometimes called a deficit.

GAAP BASIS OF ACCOUNTING

Generally Accepted Accounting Principals (GAAP) basis as primarily defined by the Government Accounting Standards Council (GASB).

GENERAL FUND

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the Town such as public safety, recreation, planning, legal services, administrative services, etc., which are not required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

Bonds that finance a variety of public projects such as streets, buildings and improvements; the repayment of these bonds is usually made from the General Fund. These bonds are backed by the full faith and credit of the issuing government.

GOVERNMENTAL FUND

Governmental funds are used to account for most, if not all, of a government's tax-supported activities. There are five types of governmental funds: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

INTERFUND TRANSFERS

Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUE

Revenue received from another government for a specified purpose.

INTERNAL SERVICE FUND

Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

LEVELS OF SERVICE

Standards for levels of service per unit of demand for capital facilities used to calculate the total amount of public service that will be required for the quantity of demand.

LONG TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LODGING TAX

A 2.35% tax that is collected on short-term (less than 30 days) rental of a hotel, motel or any residential property. This tax is in addition to the Town's 2% sales tax.

LODGING TAX FUND

A fund to account for the Town's 2.35% lodging tax. The proportion of revenue to be allocated to uses of these proceeds is determined by Council.

MAJOR FUND

Major funds represent the significant activities of the Town and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

MILL

The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure." Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

NON-MAJOR FUND

Those funds that are not significant activities of the Town and whose revenues or expenditures do not constitute more than 10% of the revenues or expenditures of the appropriated budget.

PROPRIETARY FUND

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

REVENUE

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SOURCE OF REVENUE

Revenues are classified according to their source or point of origin.

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than special assessments, pension trusts, proprietary fund operations and revenues received for major capital projects) that are legally restricted for specified purposes.

ACRONYMNS

AED	Automatic External Defibrillator
A/N	Account Number
CAFR	Comprehensive Annual Financial Report
CDD	Community Development Department
CDPHE	Colorado Department of Public Health and Environment
CDOT	Colorado Department of Transportation
CIF	Capital Improvement Fund
CIRSA	Colorado Intergovernmental Risk Sharing Agency
CML	Colorado Municipal League
CPR	Cardiopulmonary Resuscitation
COP	Certificates of Participation
CTF	Conservation Trust Fund
D.A.R.E.	Drug Abuse Resistance Education
DOLA	Department of Local Affairs (State of Colorado)
DRA	Development Review Application
EQR	Equivalent Residential Unit
ES2	Environmental Sustainability and Stewardship Framework Plan
FAM	Familiarization Marketing Trips
FAP	Frisco Adventure Park
FBM	Frisco Bay Marina
FHPM	Frisco Historic Park and Museum
FTE	Full Time Equivalent
GEO	Governor's Energy Office
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GOCO	Great Outdoors Colorado
HR	Human Resources
HPF	Historic Preservation Fund
IRF	Insurance Reserve Fund
LOS	Level of Service
LTF	Lodging Tax Fund
MF	Marina Fund
MSEC	Mountain States Employers Council
NABE	National Association for Business Economics
NPE	Non-personnel Expenditure
OSF	Open Space Fund
PD	Police Department
PE	Personnel Expenditure
PFAS	Per- and polyfluoroalkyl substances
PFD	Personal Flotation Device
PIO	Public Information Officer
PRA	Peninsula Recreation Area
PSIA	Professional Ski Instructors of America
PW	Public Works
REIF	Real Estate Investment Fee
RMN	Rocky Mountain Nordic
SCHA	Summit Combined Housing Authority
SCP	Summit County Preschool
S.W.A.T.	Special Weapons and Tactics
VIC	Visitor Information Center
WF	Water Fund