

TOWN OF FRISCO 2026 BUDGET



TOWN OF FRISCO

COLORADO

**FRISCO
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, 2025

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, 2025. 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



BUDGET MESSAGE

It is with great pride and a sense of cautious optimism that Staff presents the 2026 Town of Frisco Budget. This budget reflects the dedication of both Town Council and Staff in their commitment to providing high-quality services, maintaining fiscal responsibility, and continuing to make Frisco the best community it can be.

Introduction

The 2026 Budget embodies Town Council’s vision of balancing prudent financial management with thoughtful investments in services, capital projects, and community priorities. While this budget includes some reductions compared to 2025, Staff is confident that these adjustments will not diminish the overall experience or services provided to the community. Frisco is fortunate to be performing better than many of our neighboring communities, and this relative strength allows us to continue investing strategically in the future while living within our means.

The budget is structurally balanced, as required by Town Code, with total appropriations of **\$56,065,794**. This was achieved through a careful blend of current revenues, use of available fund balances, and realistic expenditure projections. Although the revenue forecast anticipates little to no growth from 2024 through 2026, the Town has positioned itself to continue delivering on Council’s strategic goals without overextending resources. *No changes were made from the proposed budget.*

The 2026 Budget adheres to the Town’s Charter and financial policies, updated in April 2025, and reflects the themes and objectives of the Town’s Strategic Plan, last updated in July 2024. This document also meets the criteria for the Government Finance Officers’ Association’s (GFOA) Distinguished Budget Presentation Award, underscoring the Town’s commitment to transparency, clarity, and excellence in financial reporting.

ALL FUNDS SUMMARY						
Funds	2025 Projected Ending Fund Balance	2026 Proposed Revenue	2026 Proposed Expenditures	2026 Proposed Ending Fund Balance	Estimated Unavailable Fund Balance	2026 Proposed Available Fund Balance
General Fund	\$ 13,836,066	\$ 22,159,794	\$ 23,868,956	\$ 12,126,904	\$ 1,417,755	\$ 10,709,149
Capital Improvement Fund	769,065	4,282,400	4,866,933	184,532	-	184,532
Historic Preservation Fund	8,126	11,045	3,500	15,671	-	15,671
Conservation Trust Fund	5,582	34,700	34,700	5,582	-	5,582
Water Fund	10,890,085	11,015,500	11,717,371	10,188,214	6,201,349	3,986,865
Open Space Fund	14,286	555	0	14,841	-	14,841
Housing Fund	3,061,633	6,086,000	8,188,738	958,895	925,728	33,167
Insurance Reserve Fund	1,390,742	2,157,942	2,680,307	868,377	-	868,377
Nicotine Tax Fund	314,788	572,600	555,000	332,388	-	332,388
Lodging Tax Fund	731,281	1,028,250	1,017,659	741,872	2,009	739,863
Arts & Culture Fund	90,600	72,000	80,000	82,600	-	82,600
Marina Fund	5,601,068	2,959,293	3,052,630	5,507,731	4,733,629	774,102
Total All Funds	\$ 36,713,323	\$ 50,380,079	\$ 56,065,794	\$ 31,027,608	\$ 13,280,470	\$ 17,747,138

Council Strategic Priorities and Goals

The 2026 Budget is a key implementation tool for the Frisco Town Council’s 2024–2028 Strategic Plan. The plan’s vision is clear: *“to be a welcoming mountain town that connects people with nature and supports opportunities for community wellbeing.”*

Town Council has identified four core priorities to achieve this vision:

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

Each significant budget item has been aligned with one or more of these priorities, ensuring that even in a flat revenue environment, the Town continues to advance its long-term goals while addressing the immediate needs of the community.

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, Significant Budgetary Items and the Strategic Priority correlation, Town Adopted Plans, 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

In assembling the 2026 Budget, Staff and Council carefully reviewed the Strategic Plan, adopted community plans, and program prioritizations, ensuring that every dollar spent advances the community's vision. While revenues are expected to remain flat, Frisco's strong financial stewardship allows us to prioritize investments that support our economy, infrastructure, and quality of life.

Tourism remains central to our local economy, and the Town will continue to invest in amenities and services that attract visitors while also supporting year-round residents and employees—essential for Frisco's sustainability and vibrancy.

Key assumptions guiding the 2026 Budget include:

- Flat revenue growth from 2024 into 2026.
- Increased competition among destination communities for visitors.
- The importance of housing and workforce retention to community sustainability.
- Adjustments in pay structures based on updated salary survey results.
- Prioritization of capital projects that align with the Strategic Plan and long-term service delivery.

The Town of Frisco remains committed to responsible budgeting and strong financial stewardship, even in the face of flat revenue growth. While some modest cuts were necessary in the 2026 Budget, these adjustments were carefully considered to ensure they do not significantly impact the services or quality of life our residents and visitors expect.

The Town Council and Staff remain confident in Frisco's resilience. By focusing on priorities, practicing conservative fiscal management, and building on our relative strength compared to neighboring communities, the 2026 Budget positions Frisco to continue thriving as a welcoming, vibrant, and sustainable mountain town.

Economic Outlook

Frisco enters 2026 with cautious optimism, recognizing both the opportunities and uncertainties in the broader economy. Locally, sales tax revenues through September 2025 are up 0.2% compared to the prior year, while lodging tax revenues are down 2.0%, driven largely by construction on local properties and decreases in the short-term rental market following regulatory changes such as license caps and increased taxes. These mixed results reinforce the Town's decision to conservatively project flat revenues from 2024 through 2026.

Across Colorado, the economic outlook reflects modest growth. Statewide job growth in 2025 was projected as slow, around 0.4%, a significant slowdown from 2024, with economists expecting modest improvements in 2026. Key drivers for slower growth included business uncertainty and federal spending cuts, while sectors like Education & Health Services and Trade, Transportation & Utilities were expected to see gains. Tourism, a cornerstone of the mountain economy, continues to be an area of both strength and challenge. State-wide occupancy was down around 2-3% through mid-2025, with declines in both hotel and short-term rental bookings. A significant factor was the reduction in available units, with thousands of vacation rentals taken off the market, partly due to owners selling. International visitation, particularly from Europe and Canada, has also softened, further dampening the pace of growth. Rising housing costs and limited housing availability in mountain towns remain critical concerns, constraining both the workforce and consumer spending.

At the national level, consumer confidence has improved in recent quarters, but uncertainty persists around inflation, tariffs, and federal policy shifts, all of which have ripple effects in tourism-driven economies like ours. Colorado's state budget faces similar headwinds, with analysts warning of slower revenue growth and potential shortfalls in the coming years. These pressures underscore the importance of Frisco's conservative financial approach.

Despite these challenges, Frisco continues to perform better than many of our neighboring mountain communities. New businesses have chosen to open here, reinforcing our position as a growing commercial hub within Summit County. The Town's strong reserves, careful financial management, and alignment with strategic priorities ensure that Frisco is prepared to weather economic fluctuations while continuing to provide high-quality services and invest in

long-term community needs. Looking ahead, Staff will continue monitoring economic trends closely, updating short-term revenue forecasts as needed, and relying on stakeholder input to prioritize services. This approach provides the flexibility to respond to external pressures while safeguarding the long-term financial stability and vibrancy of the community.

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. 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 2026 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. The Town realizes the risk of relying heavily on sales tax revenues and will continue to evaluate and pursue a diversity of revenues in order to bring more balance to revenue sources. In 2025, sales tax revenues are projected to comprise roughly 64% 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 and has since allowed the Town more control over under-collected revenue. 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 is undergoing the preparation of a Comprehensive Plan update in 2025 to develop further needs for the Town, including identifying economic development opportunities.

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% of all homes in the town, according to the 2024 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, making it difficult for a diverse base of people to relocate to Frisco or to remain. In 2025, the average household (100% of area median income) of 2 people can afford a maximum home price of \$334,535, yet the average sale price of a home in Frisco year-to-date has exceeded

\$1,200,000. 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.

To address this issue, 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 this tax dedicated to the Housing Fund balance to initiate a limited buy-down program for 17 owner-occupied workforce employee housing units and constructed eight rental units, which were completed in November of 2018. In 2024, 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 2025, the Town of Frisco achieved major milestones in delivering new workforce housing, marking a transformative year for projects at 619 Granite (Granite Park), 602 Galena Street, and 101 West Main Street. This year, the Town completed construction of Granite Park, a 22-unit housing project, of which the Town owns 11 rental units and CDOT owns the other 11 units. Additionally, the Town officially broke ground on the 602 Galena infrastructure project in 2025, a milestone celebrated statewide. This project represents the first housing development in Colorado to successfully close financing through the Middle Income Housing Authority (MIHA). Its groundbreaking was not only literal, but also figurative - demonstrating a new, innovative model for meeting state and local workforce housing goals envisioned by the Colorado Legislature. Construction of the vertical housing will follow the completion of this site infrastructure.

Also in 2025, the NHPF 101 West Main Street project was awarded Low-Income Housing Tax Credit (LIHTC) financing, securing its financial path forward. This project is scheduled to break ground in 2026 and will continue the Town's strong momentum in expanding the availability of long-term workforce housing.

Together, these two projects through coordination with NHP Foundation were made possible through significant support from the State of Colorado, totaling approximately \$12 million in grant funding awarded through:

- OEDIT's Land Banking Program,
- DOLA's Strong Communities Program, and
- DOLA's Energy and Mineral Impact Assistance Fund (EIAF) – More Housing Now Grants.

Once completed, these developments will contribute more than 100 new workforce housing units, representing one of the largest expansions of local housing opportunities in Frisco's history and a major step toward sustaining a year-round workforce, supporting local businesses, and strengthening community stability.

For a more comprehensive connection between the Town's strategic plans and the 2026 budget requests, please see the significant budgetary items correlated to the strategic plan on page 99.

Summary

At the center of all this work is the community, which is deeply invested in its Town. Understanding the value our community places on the quality of life remains a driving force behind all that we do as a town, navigating challenges and creating a sense of belonging and pride in our community. 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.

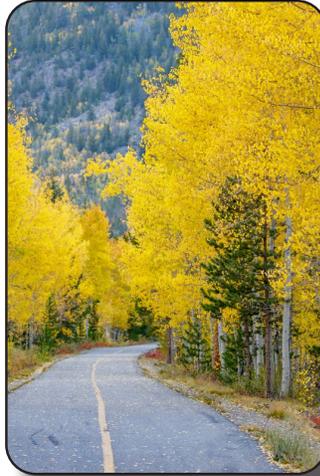
TOWN OVERVIEW



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 annual summer Kickoff Concert, Concerts in the Park, 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 Frisco's mountain character, as the community continues to evolve into a sustainable and welcoming town that connects people with nature and supports community well-being.

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.

2025 Town Council

Mayor Rick Ihnken
Mayor Pro-Tem Andy Held
Elizabeth Skrzypczak-Adrian
Dan Kibbie
Martin Allen
Robyn Goldstein
Zach Ryan

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, 2024

Date Chartered	1879	<u>Building permits issued:</u>	
Date of Incorporation	1988	Number	436
Form of Government	Council- Manager		
Elevation	9,097 Feet		
Area	2 square miles	<u>Streets:</u>	
Population	2,791	Lane miles	19
<u>Education:</u>		<u>Recreation and Culture:</u>	
Number of students	1,119	Miles of trails	12
Early childhood	1	Parks	10
Elementary School	1	Park area	240 Acres
Charter	1	Library	1
		Museum	1
<u>Municipal Water:</u>		Marina	1
Miles of water mains	33	Disc Golf	1
Number of service connections	2,130	Tubing hill	1
		Sledding hill	1
<u>Licenses:</u>		Ball and multi purpose fields	2
Business licenses	1,552	Bike park	1
Sales Tax Licenses	2,903	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 valuable 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**

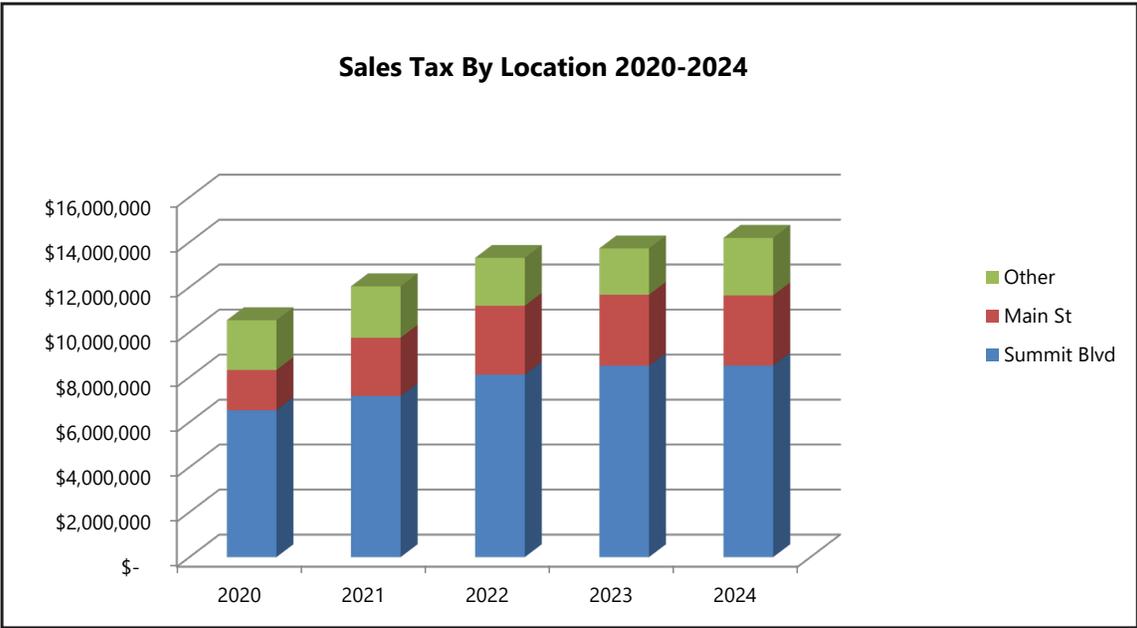
Fiscal Year	Frisco Population (1)	Summit County Population (1)	Median Family Income (2)	Per Capita Income (3)	School Enrollment (4)	Unemployment Rate (5)
2014	2,795	29,496	90,800	50,685	807	2.20%
2015	2,873	30,268	86,600	54,615	832	1.60%
2016	2,934	30,818	81,500	58,386	963	1.40%
2017	2,967	31,133	88,600	64,446	965	1.60%
2018	2,922	31,095	90,600	69,447	1,014	1.80%
2019	2,912	31,190	89,100	76,517	1,023	1.50%
2020	2,899	31,238	95,900	81,157	1,047	6.10%
2021	2,857	31,235	96,100	84,785	1,135	3.00%
2022	2,783	30,907	99,800	97,495	1,132	1.80%
2023	2,734	30,812	110,800	105,034	1,191	2.40%
2024	2,791	30,889	121,800	<i>unavailable</i>	1,119	3.00%

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

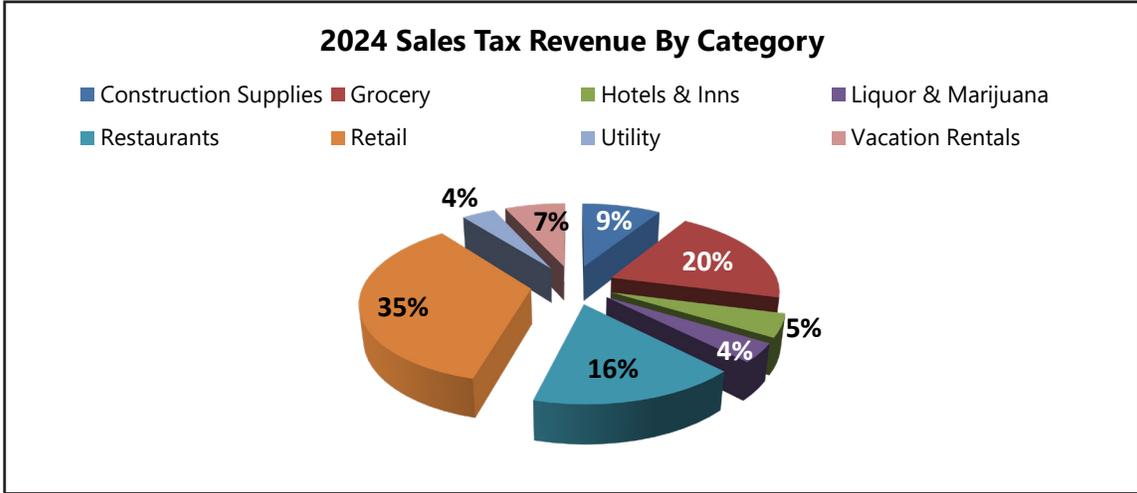
Commercial Areas

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, AC Marriott, 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 concerts in the Historic Park.



Major Industries

Major industries in 2025 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 2024 included Wal-Mart, the Town of Frisco, Whole Foods, 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 2024		
Employer	Employee # Range 2024¹	Percentage of Total County Employment
Copper Mountain Resort *	1,000 - 4,999	0.047 - 0.234%
Town of Frisco	100 - 249	0.005 - 0.012%
CommonSpirit St. Anthony Summit Medical Center *	100 - 249	0.005 - 0.012%
Summit School District *	100 - 249	0.005 - 0.012%
Summit County Government *	100 - 249	0.005 - 0.012%
Wal-Mart	100 - 249	0.005 - 0.012%
Whole Foods	50 - 99	0.002 - 0.005%
Safeway	50 - 99	0.002 - 0.005%
Outer Range Brewery	50 - 99	0.002 - 0.005%
Vail Valley In-Home Healthcare *	50 - 99	0.002 - 0.005%
Total Employees within Summit County ¹ :	20,145	
* Business not fully within municipal limits of the Town of Frisco		
<i>(1) Source = Colorado LMI Gateway Number of employees is only given in ranges; Unable to determine total employees within Town of Frisco</i>		



ORGANIZATIONAL CHART





Budget/Financial Overview



BUDGET/FINANCIAL OVERVIEW

Overall Financial Position

Despite flat revenue projections through 2026, Frisco remains in a stable financial position. Conservative forecasting, disciplined expenditure management, and strong reserves allow the Town to continue investing in priority services, infrastructure, and employees while remaining prepared for economic uncertainty. The 2026 Budget reflects a balanced approach—maintaining service levels, supporting staff, and positioning the Town for long-term success.

Revenues

The Town’s overall revenue position is best understood by reviewing revenues across all funds. The following table summarizes projected revenues for 2025 compared to the adopted 2026 Budget:

<u>Revenues</u>	<u>2025 Projected</u>	<u>2026 Budget</u>
Taxes	\$22,376,318	\$22,186,510
Licenses & Permits	1,320,345	1,046,385
Intergovernmental	6,185,966	8,803,163
Charges for Services	10,494,047	10,873,892
Investment Income	1,376,440	1,195,300
Other Revenues	994,792	964,000
Total Revenues	<u>\$42,747,908</u>	<u>\$45,069,250</u>

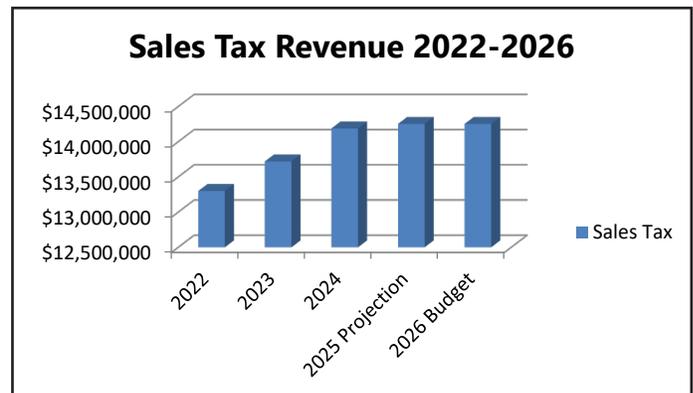
As shown above, taxes remain the Town’s largest revenue source, making Frisco particularly sensitive to changes in sales tax and tourism activity. Consistent with the Town’s conservative financial policies, revenue estimates for 2026 assume flat overall economic conditions, with modest shifts among revenue categories rather than broad-based growth.

Revenue projections are developed using historical trends, regional and statewide economic indicators, and local knowledge of development activity and tourism conditions. Because many of Frisco’s revenues are influenced by factors outside the Town’s control—such as weather, visitation patterns, and broader economic conditions—Staff continues to take a cautious approach when estimating future revenues.

Major Revenue Sources

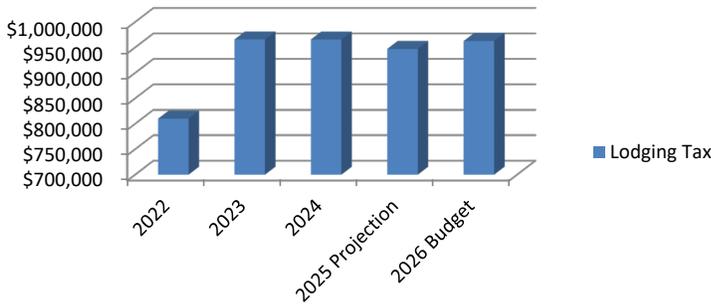
The following discussions of the Town’s major sources of revenue explain the underlying assumptions for estimates and discuss significant revenue trends.

- Sales Tax Revenues – Flat to 2024 collections:**
 Sales tax remains the primary revenue source for the General Fund, accounting for approximately half of total General Fund revenues. Sales tax projections for 2026 are based on 2024 actual collections and 2025 trends to date and are assumed to remain generally flat. This reflects the expectation that Frisco has reached a more mature stage of development, combined with continued uncertainty in tourism-driven consumer spending. While long-term trends



show steady growth, Staff believes a conservative approach is appropriate given broader economic conditions and limited capacity for significant expansion.

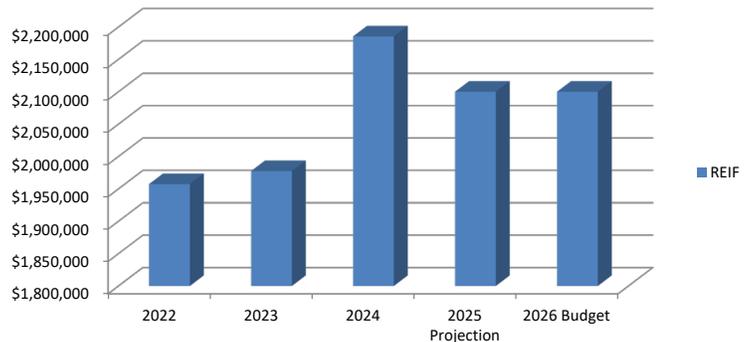
Lodging Tax Revenue 2022 - 2026



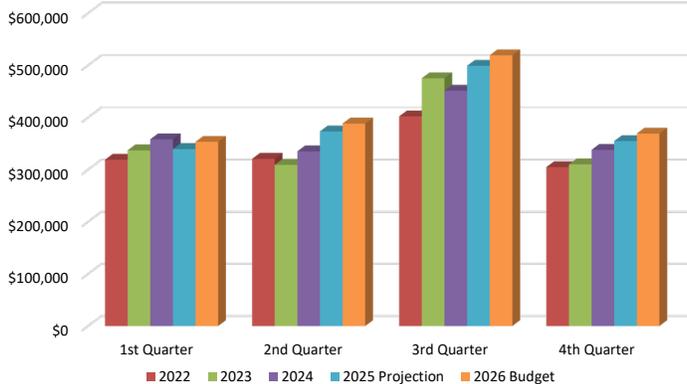
- Lodging Tax – 2.3 percent increase over 2025 budget:** Lodging tax revenues are projected to increase modestly in 2026 compared to 2025 projections. Recent years have shown a decline in short-term rental activity following regulatory changes and the implementation of the short-term rental excise tax. Staff anticipates that these impacts have largely stabilized, with limited growth expected moving forward. Projections reflect historical trends, recent performance, and assumptions related to climate variability, tourism demand, and continued compliance efforts.

- Real Estate Investment Fees (REIF) – 5 percent increase over 2025 budget:** REIF revenues, which fund the Capital Improvement Fund, are projected conservatively for 2026. While property values remain high, transaction volume has slowed, and growth is expected to be minimal. Projections are based on recent activity and broader housing market conditions, including elevated interest rates, limited inventory, and affordability challenges. 2026 is budgeted flat to 2025 projections. Given the volatility of this revenue source, Staff continues to budget cautiously.

REIF Revenue 2022 - 2026



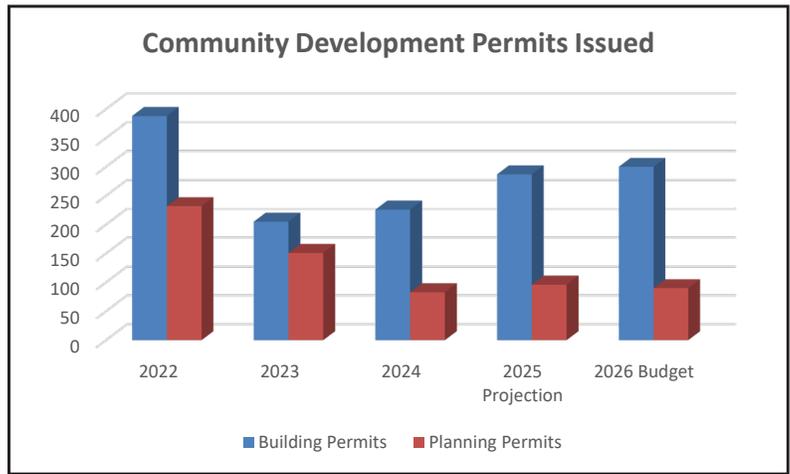
Water User Fees by Quarter 2022-2026



- Water User Fees – 3 percent increase over 2025 budget:** Water user fee revenues are projected to increase modestly in 2026, reflecting expected rate adjustments and ongoing efforts to ensure the Water Fund remains financially sustainable. The Town continues to focus on long-term infrastructure planning, system maintenance, and water efficiency initiatives. Rate adjustments are informed by infrastructure condition assessments and long-range financial planning to ensure adequate funding for future needs.

- Community Development Revenues - 12 percent increase over 2025 budget:**

Community Development revenues are projected to increase in 2026. While large scale construction activity has slowed, permit volume related to existing properties and select commercial projects continue to support permit activity. Projections reflect staff knowledge of projects currently in the pipeline, historical performance, and expectations for continued redevelopment rather than large-scale new growth.



- Grant Revenues:** Grant revenues are included when reasonably certain and tied to specific projects. The Town continues to pursue external funding opportunities that align with Council priorities, particularly for infrastructure, sustainability, housing, and public safety initiatives. Grant revenues fluctuate year to year and are budgeted conservatively. The following grant opportunities have been identified as relating to 2026 expenditures and are included within the 2026 budget:

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Police Department	Bulletproof Vests	\$ 8,000
Public Works / Water	PFAS Mitigation - Well 7	\$ 8,400,000

Expenditures

Expenditures represent the ongoing costs required to provide services, maintain infrastructure, and implement Town Council priorities. When developing the 2026 Budget, Staff evaluated historical spending, workload indicators, service expectations, compensation commitments, and planned capital projects.

The table below compares original 2025 budgeted expenditures to the 2026 adopted budget across all funds:

<u>Expenditures</u>	<u>2025 Budget (Original)</u>	<u>2026 Budget</u>
General Government	\$7,100,033	\$8,249,395
Public Safety	\$3,042,518	\$3,457,219
Community Development	\$5,345,899	\$10,787,994
Public Works	\$7,974,973	\$7,255,435
Culture and Recreation	\$7,207,238	\$7,613,589
Capital Outlay	\$20,024,513	\$15,121,000
Debt Service	\$1,387,722	\$1,385,333
Other Expenditures	<u>\$100,000</u>	<u>\$50,000</u>
Total Expenditures	<u>\$52,182,896</u>	<u>\$53,919,965</u>

Total budgeted expenditures increased only slightly from 2025 original budget to 2026 adopted budget (3%), driven primarily by planned investments in housing-related projects. Operating expenditures were carefully reviewed, and some minor reductions were made to ensure the General Fund remained balanced while minimizing impacts to staff and service levels.

On January 8, 2025, the Frisco Town Council gathered for a retreat where they discussed and prioritized capital projects to be completed over the next 10 years. To accurately plan for future projects, Staff requested that Council review and prioritize capital projects to ensure proper financing strategies are established to account for project priorities. A list of unfunded projects remain that are not part of the adopted capital plan, yet are acknowledged, remembered, considered, and re-evaluated going forward. All capital projects included in the 2026 Budget were evaluated based on sustainability, alignment with the Strategic Plan, and long-term benefit to the community. Major projects in 2026 include PFAS mitigation at Well #7 and construction of bathrooms at the Marina Park.

Capital improvement projects budgeted for 2026 total approximately \$15M broken down by fund as follows:

<u>Fund</u>	<u>Expenditures</u>
Capital Improvement Fund	\$4,356,000
Water Fund	\$10,040,000
Marina Fund	\$600,000
TOTAL	<u>\$14,996,000</u>

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

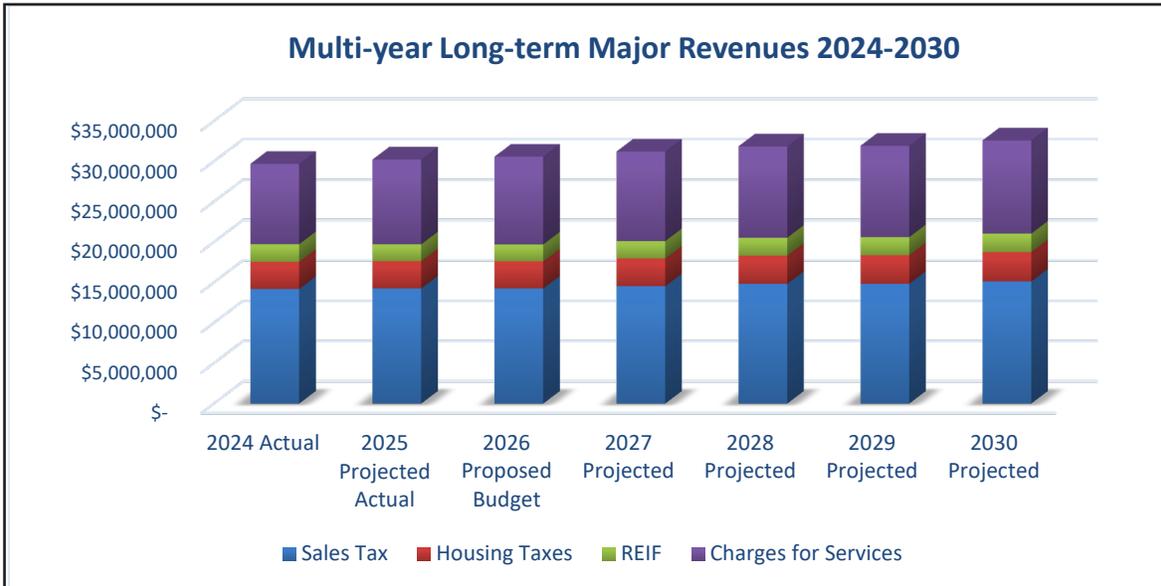
In an effort to assist Council and Management with strategic decision-making for the mid- and long-terms, the Finance Department presents the updated Fund Balance, major revenue and expenditure forecasts through 2030. The goal of these preliminary forecasts is to provide staff's best estimates of critical revenue streams and expenditure growth, along with the impacts of such growth on overall Town Fund Balance. This data includes 2024 audited actuals, 2025 projected, 2026 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>2024 Actual</u>	<u>2025 Projected</u>	<u>2026 Proposed</u>	<u>2027 Projected</u>	<u>2028 Projected</u>	<u>2029 Projected</u>	<u>2030 Projected</u>
Taxes	\$ 22,505,931	\$ 22,376,318	\$ 22,186,510	\$ 22,630,240	\$ 23,082,845	\$ 23,544,502	\$ 24,015,392
Charges for Services	9,957,702	10,494,047	10,873,892	11,145,739	11,424,383	11,709,992	12,002,742
All Other	7,642,450	9,877,543	12,008,848	12,128,936	12,250,226	12,372,728	12,496,455
	40,106,082	42,747,908	45,069,250	45,904,916	46,757,454	47,627,222	48,514,589
Salaries/Benefits	\$ 15,777,767	\$ 16,456,171	\$ 18,540,703	\$ 19,467,738	\$ 20,441,125	\$ 21,463,181	\$ 22,536,340
Operating	11,501,456	22,665,907	18,872,929	19,250,388	19,635,395	20,028,103	20,428,665
Capital Outlay	18,685,603	14,839,965	15,121,000	4,374,050	7,639,725	9,089,225	5,450,225
Debt Service	1,309,060	1,387,722	1,385,333	1,248,533	1,249,378	1,238,281	1,238,281
	47,273,885	55,349,765	53,919,965	44,340,709	48,965,623	51,818,791	49,653,512
Other Sources and Uses	2,076,232	1,129,609	3,197,500	1,175,245	1,198,750	1,222,725	1,247,180
Reconciliation to GAAP Basis	(384,578)	-	-	-	-	-	-
Net Change in Fund Balance	(6,659,684)	(11,472,247)	(5,653,215)	2,739,452	(1,009,420)	(2,968,843)	108,257
Unavailable Fund Balance	(14,516,694)	(13,280,670)	(13,280,470)	(13,280,470)	(13,280,470)	(13,280,470)	(13,280,470)
Available Fund Balance - January 1	35,842,764	33,531,466	23,275,153	17,622,138	20,361,590	20,361,590	19,352,171
Available Fund Balance - December 31	\$ 33,531,466	\$ 23,275,153	\$ 17,622,138	\$ 20,361,590	\$ 19,352,171	\$ 17,392,747	\$ 19,460,428

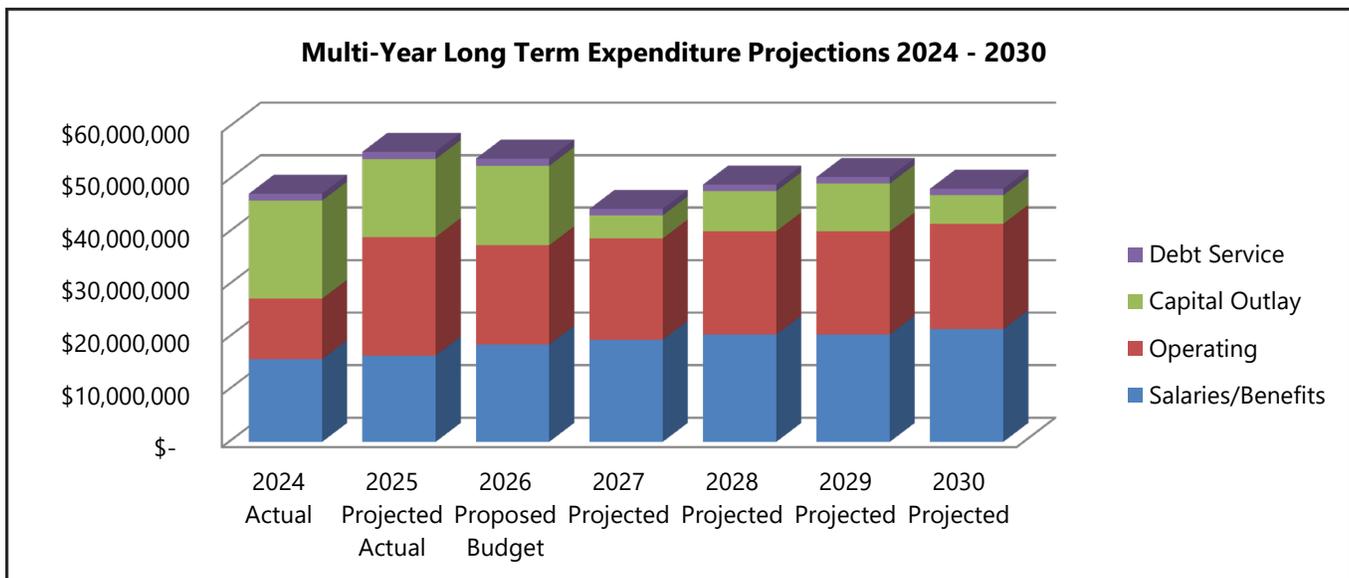
Long-term Revenues

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.) Post pandemic, Frisco has experienced a cooling off period in revenue growth. Staff is projecting to be flat for 2025 and 2026 revenues compared to 2024, mostly related to no projected increase in County Sales Tax, Lodging Tax, Housing Tax, Short Term Rental Excise Tax and Marijuana Taxes. Town collected general sales tax is also projected to remain flat. This tax differs due to Town control over the audit program and collections, as well as the reduced reliance on the lodging industry. Overall revenue growth of 5.4% is forecast from 2025 to 2026. This is largely attributed to an increase in tubing hill revenue and fees for the new terrain park; increased water user fees and marina related services are also increasing. Going forward for years 2027-2030, tax growth is conservatively estimated at approximately 2% annually. Economic cyclicity 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.



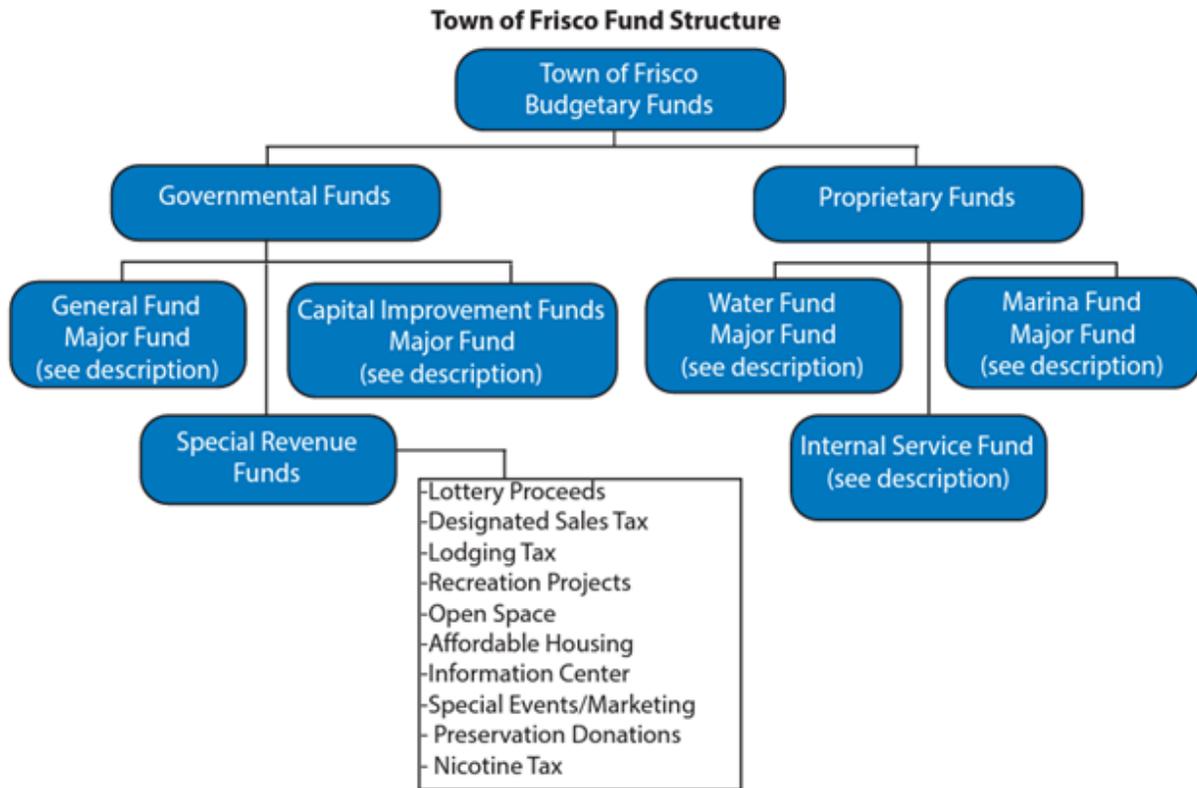
Long-term Expenditures

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 5%. 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 2030, the Town of Frisco anticipates a decrease in overall available Fund Balance of approximately 16.4% from year-end 2025 through year-end 2030. The large percentage decrease in 2026 is a direct function of the numerous approved capital projects that are expected to be completed or near completed in 2026, including PFAS mitigation, Pioneer Park Improvements, and Marina Park bathrooms. The level of spending on capital outlay is expected to decrease significantly for years 2027 to 2030. Overall fund balance is expected to experience an increase in future years related to the reduction in 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. Alternatively, with Town Council approval, a plan could be developed to recoup the recommended reserves within a short period of time. Despite the projected decline in fund balance in 2025 and 2026, throughout upcoming years the Town remains in a strong financial position. It is always possible that rising construction costs, emergency expenditures, economic cyclicalities, or climatic volatility result in even further declines. As such, Staff and Town 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.



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 debt repayment, reforestation projects, vehicles/ capital equipment, and other capital development/improvements. The Housing Fund, a major Special Revenue Fund, is restricted to expenditures related to workforce housing.

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 Arts & Culture Fund, Conservation Trust Fund, Historic Preservation Fund, Lodging Tax Fund, Nicotine Tax Fund, and Open Space Fund.

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.

Non-Major Proprietary Funds

The Town utilizes one non-major proprietary fund, the Insurance Reserve Fund, is an internal service fund used to account for the self-insured health fund of the Town.

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 operating funds they use:

USE OF FUNDS BY DEPARTMENT

	Art & Culture Fund	Capital Fund	Conservation Trust Fund	General Fund	Historic Preservation Fund	Housing Fund	Insurance Reserve Fund	Lodging Tax Fund	Open Space Fund	Marina Fund	Nicotine Fund	Water Fund
<i>General Government / Administration</i>				x			x				x	
<i>Legislative</i>				x								
<i>Finance</i>				x			x					
<i>Human Resources</i>				x			x					
<i>Communications, Marketing, and Culture</i>	x			x	x		x	x				
<i>Community Development</i>		x		x		x	x		x			
<i>Police</i>				x			x					
<i>Public Works</i>		x	x	x			x	x	x			
<i>Recreation</i>		x	x	x			x	x	x	x		x

Fund Balances

The Town of Frisco maintains multiple operating funds to ensure transparency and accountability in financial management. Fund balances provide stability, flexibility, and protection against economic uncertainty.

Fund balance levels estimated for the 2026 budget reflect the Town’s continued commitment to maintaining adequate reserves while strategically deploying resources for capital projects and community priorities. While some funds—particularly capital-related funds—experience year-to-year variability due to the timing of major projects, overall reserves remain strong and consistent with Town policy.

Staff continue to monitor fund balance levels closely and will recommend adjustments as needed to maintain compliance with financial policies and support long-term fiscal sustainability.

- **General Fund** - allows for the recording of the traditional municipal activities taking place in General Government, Legislative, Municipal Court, Finance, Administration, Human Resources, Discretionary (Grant Funding), Marketing, Community Development, Sustainability, Public Safety (Police), Public Works, Historic Park, Special Events, Recreation Programs, 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 sales taxes dedicated to housing solutions, including construction, housing assistance programs, community subsidies, 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; the estimated 2026 fund balance is also presented:

**Town of Frisco
History of Fund Balances**

Fund	Audited 2021	Audited 2022	Audited 2023	Audited 2024	Estimated 2025	Budgeted 2026
General	8,398,873	12,862,420	13,574,892	14,684,583	13,836,066	12,126,904
Capital Improvement	17,678,447	14,458,491	822,762	4,505,444	769,065	184,532
Historic Preservation	1,024	1,030	1,077	1,126	8,126	15,671
Conservation Trust	109,663	119,676	36,245	12,832	5,582	5,582
Water	12,042,879	12,105,600	13,024,513	13,798,999	10,890,085	10,188,214
Open Space	12,526	12,605	13,181	13,786	14,286	14,841
Housing	8,043,877	5,816,544	11,322,307	7,111,031	3,059,133	953,895
Insurance Reserve	212,201	213,545	1,029,064	1,287,445	1,390,742	868,377
Nicotine Tax	648,260	830,709	784,873	532,263	314,788	332,388
Lodging Tax	1,013,917	1,253,058	1,626,922	641,107	631,281	676,872
Art & Culture	0	0	0	0	35,600	27,600
Marina	5,221,171	5,309,952	5,079,279	5,459,543	5,601,068	5,507,731
	\$53,382,838	\$52,983,630	\$47,315,115	\$48,048,160	\$36,555,823	\$30,902,608

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

General Fund – By resolution, amounts in excess of the 7 month required reserve, based on operating expenditures, are to be transferred to the Capital Improvement Fund. In 2026, with the economy rebounding over previous years the General fund will transfer the required excess of \$1,712,700 to the Capital Improvement Fund.

Capital Improvement Fund – The fund balance of this fund can vary significantly from year to year; it is funded largely 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; unexpended funding is then appropriated to the following year due to weather conditions, staffing, contractor scheduling, and other conditions unique to our location. In 2026, the excess over the required General Fund reserve is estimated to be \$1,712,700.

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. In 2026, the fund will begin receiving donations received at the historic park for the purpose of accumulating a fund balance to be appropriately expended on preservation related projects. There is no required reserve for this fund.

Conservation Trust Fund – Expenditures from this fund are restricted to recreation projects. In 2025 and 2026, funding will be dedicated to trail construction and enhancements. 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. The majority of expenditures for 2026 are projected for PFAS mitigation construction and water tank rehabilitation. 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 4-month reserve, based on operating expenses, is recommended 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. 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 affordable housing, loan programs, and administrative costs. The Town budgeted a significant amount in 2025 for the construction of workforce housing at 602 Galena Street, as well fees for administrative services provided by the Housing Authority, and a full time Town staff member to coordinate housing projects. In 2026, in addition to funding staff time related to housing programs, significant investment in community housing projects is budgeted. 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, and general health related programs provided by local non-profits. 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. In 2026, the Town will continue to invest in operations and maintenance of sports fields, replacement of sports equipment and landscaping, as well as funding for various recreation programs. Additionally, a transfer to the Arts & Culture Fund will come from this source of revenue. This fund has no required reserve.

Arts & Culture Fund - In January 2023, Frisco Town Council adopted the Frisco Five-Year Arts and Culture Strategic Plan and the creation of a 7-member Frisco Arts and Culture Council (FACC), which was recommended by the Arts and Culture Strategic Plan. In 2025, the Town created a new fund to distinguish expenditures related to programming and capital related to Arts & Culture. The funding is derived from a transfer from the Town's Lodging Tax Fund. 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 2025, the original boat ramp dock was replaced as well as fleet equipment per the replacement schedule (fishing boats, UTV, paddle sports fleet, and plow ruck). In 2026, there are plans to replace the paddle sports dock, as well as fleet equipment (7 pontoon boats, motors, paddle sports fleet, pump out barge, and pick-up truck). A four-month reserve, based on operating expenses, is recommended for this fund. The 2026 projected fund balance is currently below this level, but the 5-year plan shows recovery back to recommended levels.



2026 BUDGET CALENDAR

5/15/2025	W	Town Manager, Assistant Town Manager, Capital Projects Manager, & Finance Director meet to discuss 2025 Budget Priorities & Capital Improvement Program
5/20/2025	M	Budget Kick-off: Town Manager Expectations, Priorities, & Economic Outlook - Leadership Meeting
5/26-5/30	M-F	1:1 In-person Online Budget Training appointments- where to find & submit data, how to download budget reports from Caselle Dashboard, wage & benefit worksheet, deadlines, entering budget into Caselle Dashboard, adding & viewing notes, performance measures - successes & training
6/2-6/13	M-F	1:1 office hours with Finance
6/9/2025	M	Fleet, Technical Purchases, and Position request forms due
6/17/2025	M	Budget expenditure & payroll costing worksheets, to include 2025 projections (with notes on changes from 2025 budget) & 2026 proposed budget (with notes on changes from 2025 budget) due
6/16/2025	M	Finance Director to lead Revenue Discussion - Leadership Meeting
6/16-6/20	M-Th	Meet with Revenue Technician to discuss revenue projections/budget and fee changes
6/19/2025	Th	Capital Projects Manager shares Capital Improvement Program with departments for feedback
6/19/2025	Th	HR shares Personnel section with departments for feedback
6/23/2025	M	Capital Project Manager to lead Capital Program Deep Dive - Leadership Meeting
6/25/2025	W	Revenue Technician shares fee schedule with departments for feedback
6/25/2025	W	Feedback due to Capital Projects Manager on Capital Improvement Program
6/25/2025	W	Feedback due to HR on Personnel section
6/30/2025	M	Budget revenue worksheets returned, to include 2024 projections (with notes on changes from 2024 budget) & 2025 proposed budget (with notes on changes from 2024 budget) due
7/2/2025	W	Feedback due to Revenue Technician on Fee Schedule
7/9/2025	W	Capital Improvement Program - final version provided to Finance Director
7/9/2025	W	Fee schedule - final version provided to Finance Director
7/9/2025	W	HR on Personnel section - final version provided to Finance Director

7/10/2025	Th	Feedback due to Finance Director on proposed budget in Caselle dashboard
7/10/2025	Th	FIRST DRAFT - Performance Measures: 2024 department successes; 2024 allocation of training dollars due
7/14/2025	M	Finance Director provides preliminary budget to Town Manager & Assistant Town Manager
7/17/2025	Th	Town Manager & Assistant Town Manager meet with Finance Director to review projected revenues / fund balances & request forms (Personnel, IT, Vehicle/Equipment)
7/21-7/25	M-W	Department directors, Finance, 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; feedback on request forms (Personnel, Technical Purchases, Fleet)
7/31/2025	Th	FINAL VERSION - 2024 department successes; 2024 allocation of training dollars; 2025 department goals tied to Strategic Plan and Performance Measure(s) (tied to Strategic Plan) - including data for 2022, 2023, 2024 estimate, & 2025 target due
8/13/2025	W	Countywide Non-profit & Community Impact grant applications close
8/20/2025	W	Proposed budget (including, Capital Improvement Program, Personnel section, & Fee schedule) to Town Manager & Assistant Town Manager for approval
8/25/2025	M	Proposed budget and capital plan reviewed at Leadership Meeting
8/27/2025	W	Town Manager's proposed budget and capital plan submitted to Town Council
9/1 - 9/5	M-T	One-on-one review of budget and capital plan with Council Members
8/29/2025	F	Budget Worksession materials in Town Council Packet (including Proposed Budget)
9/9/2025	Tu	Work session with Council and department directors – all funds – 4:00
9/23/2025	Tu	Work session with Council to discuss non-profit grants
10/2/2025	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)
10/3/2025	F	Notice of Budget published in Summit Daily News (CRS 29-1-106 and Section 8-5 of Town Charter)
10/10/2025	F	Legal notice published in Summit Daily News (Friday preceding 1 st reading) of mill levy ordinance
10/14/2025	Tu	Public Hearing: first reading of ordinances - mill levy and appropriation of funds
10/28/2025	Tu	Second reading of ordinances: mill levy and appropriation of funds, resolution for adoption of budget & CIP
12/15/2025	M	Certification of mill levy to Summit County
1/26/2026	W	Budget Book online publication deadline

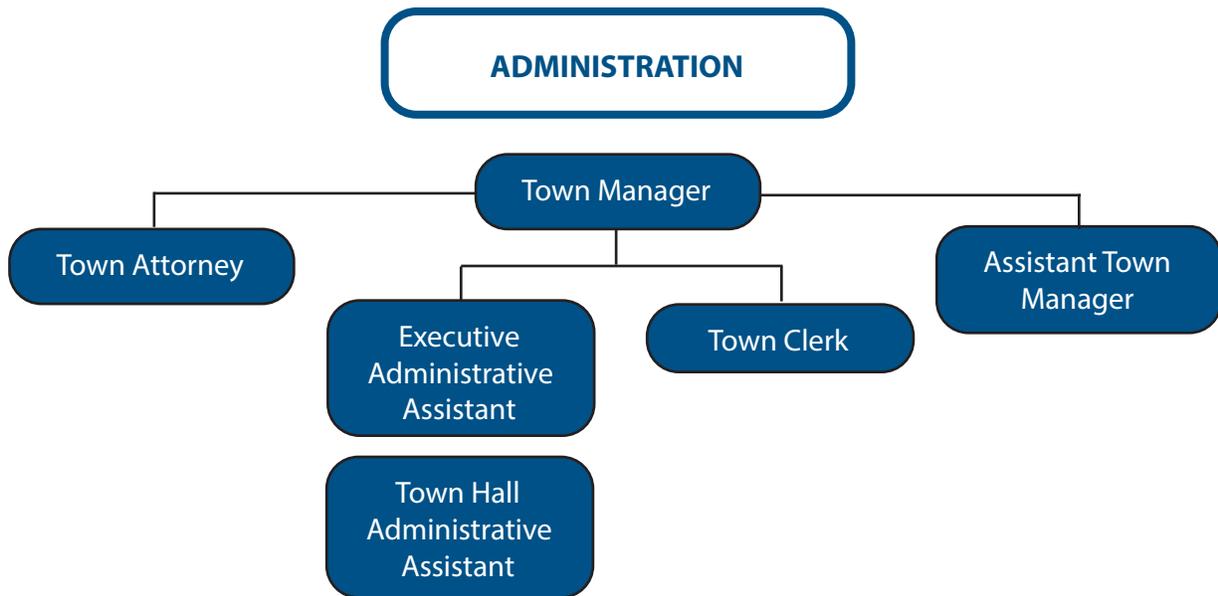
For additional information on the budget process, please refer to the [Financial Policies section 3](#), pages 333-334.

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Performance Measures

Performance Measures are grouped by department and are prefaced by a brief description of department mission, successes, training allocations and annual SMART 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.

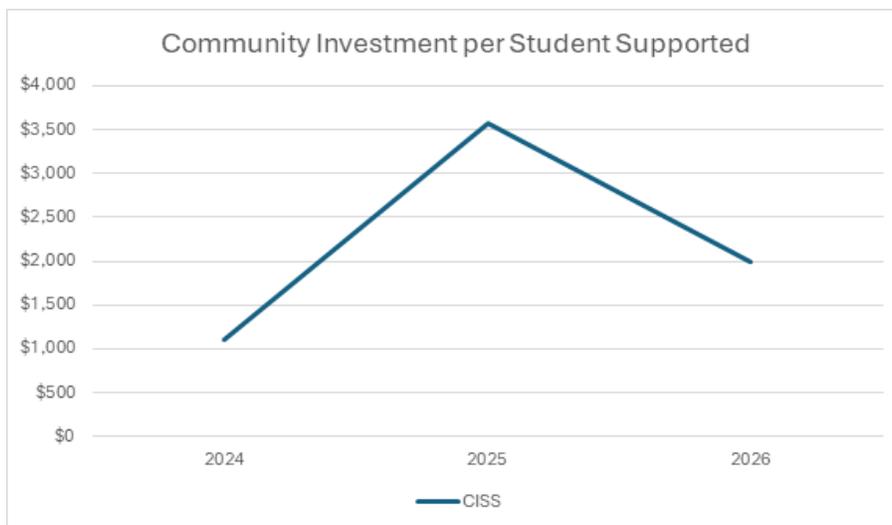


Program Description, Goals and Major Responsibilities:

The Administration Department provides leadership and coordination for the Town of Frisco, serving as the link between Town Council, Staff, and the community. The department supports open Council meetings, advances legislative priorities, and manages key functions including municipal elections; liquor, tobacco, and marijuana licensing; maintenance of the Town Code; and administration of scholarships and non-profit grants. It also oversees major contracts, such as legal and information technology services, and presentation of the annual budget to ensure Town resources align with Council priorities and community needs.

Performance Measures:

The Town Council has been supporting a program of providing resident high school seniors with on-going education scholarships since 2000. This program supports the strategic pillars around a Thriving Economy and Community Inclusivity. This program is run through an application process and allocated budget dollars in the General Fund on an annual basis.



The Community Investment per Student Supported (CISS) measure directly supports the Enhance Community Inclusivity strategic objective by quantifying the Town of Frisco's direct investment in its future workforce and reducing financial barriers to education. By tracking the \$2,125 per student investment, the Town can ensure its spending is both effective and efficient, maintaining quality support while maximizing the number of local students reached. This targeted financial support fosters a stronger sense of belonging, demonstrates a commitment to equitable

access to opportunities, and ultimately contributes to the support of a thriving economy by developing a more skilled and educated local populace ready to engage in the community.

Over the last three years the CISS has been \$1,111 in 2024, \$3,571 in 2025 and \$2000 in 2026.

2025 Successes:

- Innovative execution of Town Council's Priorities and Strategic Plan
 - Scorecard and Annual Reviews
 - Performance Plan
- Successful appointment and on-boarding of two new members of the Town Council after two resignations in early 2025
- Coordination of comprehensive training of new members with Town Attorney
- Investment in Professional Development
- Countywide Childcare Scholarship Program (Partnership with Finance Department)
- Continued enhancement of online MuniCode Library
- Council retreats to gain staff advice on a 10-year Capital Plan and 10-year Housing Fund Plan
- Continuing the Community Impact Grant Program
- Continued progress and partnerships on key Workforce Housing Projects:
 - Granite Park (completed and occupied in 2025)
 - Financing of 101 West Main Street (construction to break ground in Spring 2026)
 - Successful execution of Prop 123 Landbanking Grant to purchase and lease back to developer of 101 West Main Street
 - 602 Galena Street (construction start, to be completed at the end of 2026)

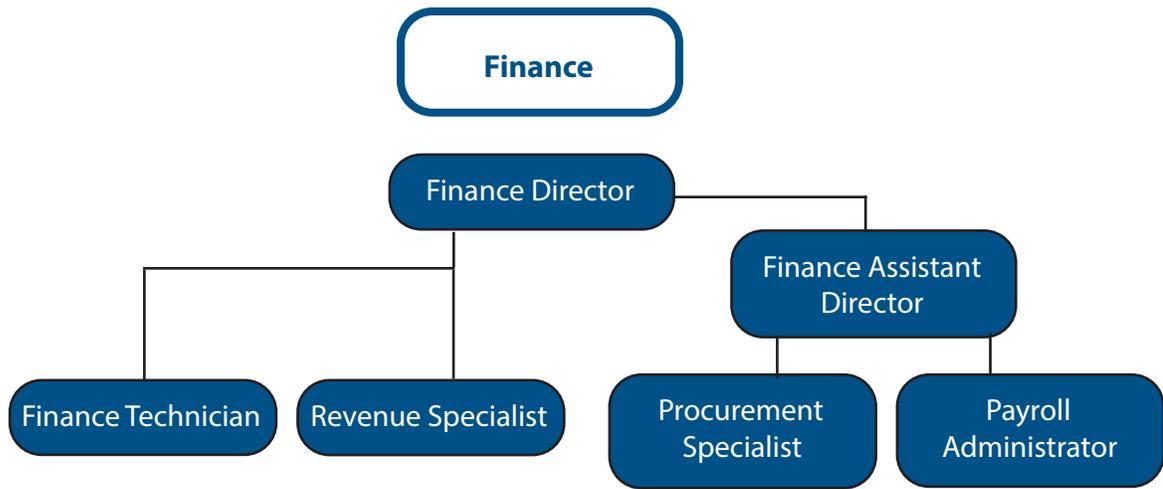
2025 Allocation of Training Dollars:

- Colorado Municipal League (CML) Events and Annual Conference, Colorado City/County Managers Association (CCCMA), International City/County Management Association (ICMA) for Town Manager and Deputy Town Manager
- 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)
- Strategic Planning Retreat: Leadership Team and Town Council
- Innovative execution of Town Council's Priorities and Strategic Plan
- Onboarding of newly appointed Council Members
- Leadership Culture Workshop Series

2026 and Beyond Goals and Objectives:

- Strategic Planning Retreats: Town Council and Leadership Team
 - TOF Strategic Goal: Quality Core Services
 - Due Date: At least once a year
- Innovative execution of the Town Council's priorities in the Strategic Plan
 - TOF Strategic Goal: Quality Core Services, Thriving Economy, Community Inclusivity and Arts, Culture and Recreation
 - Due Date: ongoing
- License Compliance Scorecard: (Tobacco, Liquor, and Marijuana)
 - TOF Strategic Goal: Thriving Economy
 - Due Date: First quarter of 2026
- 2026 Municipal Election
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Second quarter 2026
- Onboarding of any new Town Council members

- o TOF Strategic Goal: Quality Core Services
 - o Due Date: Second through fourth quarters of 2026
- Management of on-going Town Council business
 - o TOF Strategic Goal: Quality Core Services and Thriving Economy
 - o Due Date: ongoing
- Investment in Professional Development
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: various depending on training and individual employee
- Administration of Grant and Scholarship programs
 - o TOF Strategic Goal: Thriving Economy and Community Inclusivity
 - o Due Date: Second and Third Quarters of 2026
- Presentation and Adoption of 2027 Budget
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: End of October 2026

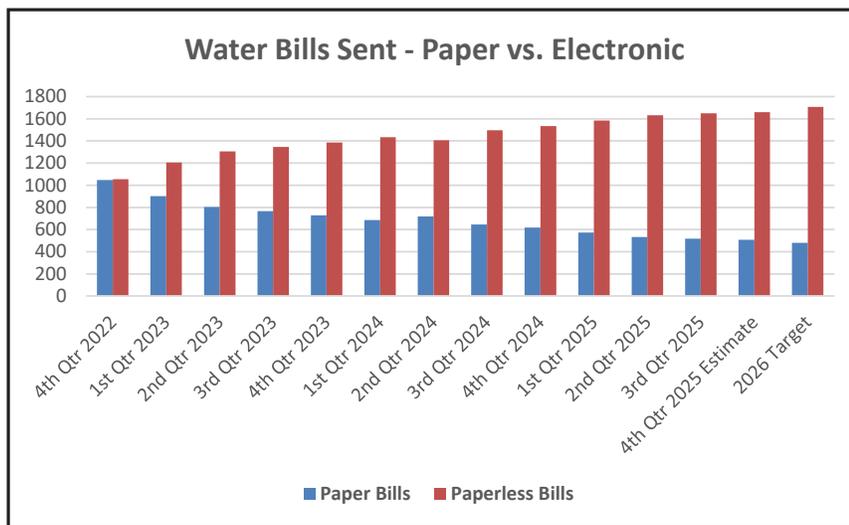


Program Description, Goals, and Major Priorities:

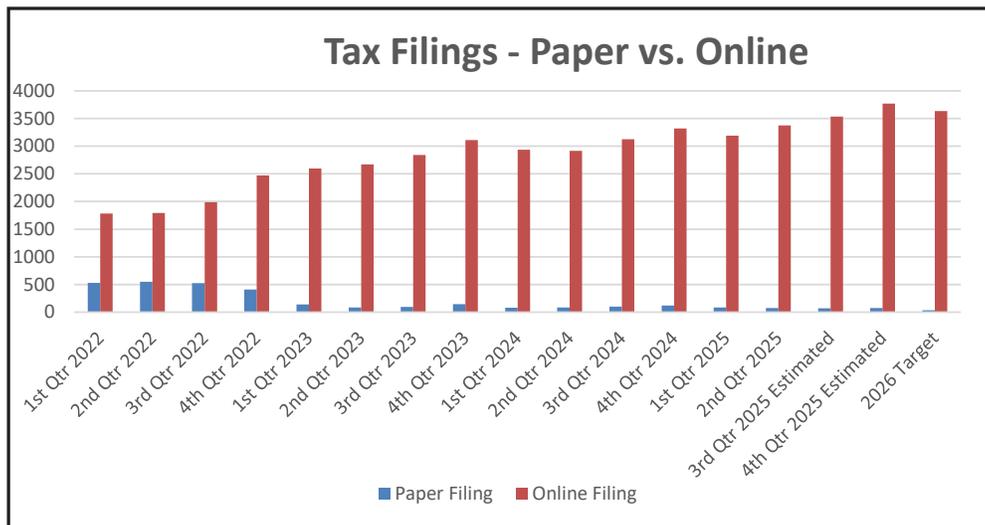
The Finance Department is responsible for transparent and fiscally responsible financial reporting and management, financial planning, revenue collections, utility billing, accounts payable and payroll.

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 paper statements. The Town Council approved an increase to \$10.00 per paper water bills for 2025. 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 2026 is to increase customer participation in paperless billing by 1% for water billing.



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. The Town Council approved an increase to \$10.00 per paper tax return for 2025. 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 2026 is to increase tax filer participation by an additional 1%.



2025 Successes:

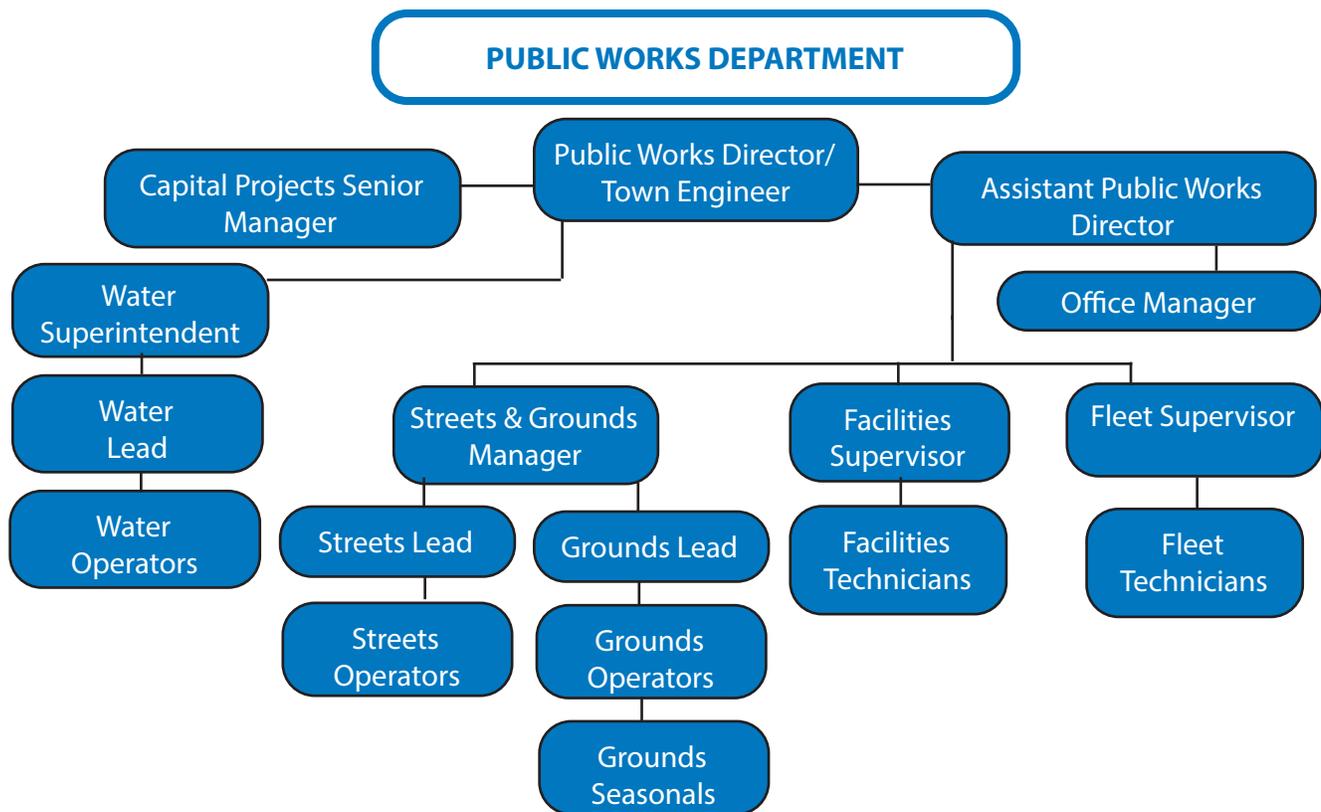
- Developed and implemented an electronic Accounts Payable workflow process, rolled out Town-wide to all Staff. The new system improves efficiency while eliminating the need to print and store paper invoices, reducing both paper use and administrative burden.
- The financing for the 602 Galena housing project was successfully secured by NHP through the newly created Colorado Middle Income Housing Authority (MIHA)—the first MIHA-issued financing statewide. This achievement, in collaboration with the Community Development Department and the Town Manager’s Office, provided tax-exempt financing at a favorable rate, ensuring the long-term financial viability of the middle-income apartment project and advancing Frisco’s commitment to community housing.
- Worked collaboratively with other Town departments to manage compliance for \$11 million in grant awards, advancing Frisco’s housing initiatives and major capital projects while ensuring adherence to funding requirements. Implemented online business licensing process to improve service level and timeliness of issuance for business owners.
- Maintained public confidence in the Town's financial condition by publishing financial reports by Q2 2025; published social media posts regarding town awards and achievements with 30 days of the award. GFOA Distinguished Budget Presentation Award: The Town of Frisco received this award for the 2025 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 2023 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 2024 Community Report for this award and is awaiting notification, which is expected late 2025.
- GFOA Certificate of Achievement for Excellence in Financial Reporting: The Town of Frisco received this award for its 2023 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 2024 Annual Comprehensive Financial Report for this award and is awaiting notification, which is expected late 2025.

2025 Allocation of Training Dollars:

- GFOA and CGFOA Annual Conference; Colorado Tax Auditors Coalition (CTAC); Colorado Municipal League (CML) Policy Committee and Sales Tax Committee, and National Institute for Government Procurement (NIGP) Annual Conference.

2026 and Beyond Goals and Objectives:

- Complete financing of housing project to be located at 101 W Main Street.
 - TOF Strategic Goal: Thriving Economy, Community Inclusivity
 - Due Date: end of Q2 2026
- The Finance Department will serve as a resource to guide the Town in achieving grant awards and ensuring compliance for funding included in this budget document. Success depends on close collaboration with other Town departments, which play a key role in administering grants and maintaining adherence to funding requirements.
 - TOF Strategic Goal: Thriving Economy
 - Due Date: Q4 2026
- Continually make improvements to Town Budget, ACFR and Community Report documents to more effectively communicate with stakeholders.
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q4 2026
- Achieve public confidence in the Town's financial condition by publishing archived financial reports by Q2 2025; pushing social media posts regarding town awards and achievements with 30 days of the award.
 - TOF Strategic Goal: Thriving Economy
 - Due Date: Q4 2026
- Facilitate the development and adoption of a structurally balanced 2027 budget that complies with State of Colorado requirements and Council-adopted reserve policies. The budget will include updated 5-year financial forecasts to reflect current economic conditions while balancing long-term financial sustainability with the priorities of Town Council and the Frisco community.
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q4 2026
- The Finance Department will continue to uphold the highest standards of financial reporting by maintaining full compliance with governmental accounting standards and internal controls. This commitment ensures transparency, accountability, and integrity in the Town's financial statements. Success will be measured by receiving an unmodified, or "clean," audit opinion with no material weaknesses or significant deficiencies for the 2025 annual comprehensive financial report (ACFR).
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q2 2026



Program Description, Goals, and Major Priorities:

The Public Works Department is comprised of the following six divisions: Administration, Engineering & Capital Projects, Water, Streets, Grounds, Facilities, and Fleet.

Administration, Engineering, and Capital Projects Division: Responsible for maintaining existing infrastructure, developing the Five-Year Capital Plan, managing the design and construction of capital projects, preparing construction documents, issuing Town permits, and reviewing development plans.

Water Division: Oversees the operation and maintenance of the Town’s drinking water system, including water treatment plants, wells, storage tanks, pipelines, and other related infrastructure.

Streets Division: Handles street maintenance, stormwater management, street sweeping, snow plowing, and snow removal throughout the Town.

Grounds Division: Maintains Town-owned parks, public facilities, flower boxes, and landscaped areas within street rights-of-way.

Facilities Division: Provides maintenance and management services to ensure the short- and long-term quality and functionality of Town-owned facilities and assets.

Fleet Division: Maintains a reliable and well-serviced fleet of vehicles and equipment, while also managing the specification and procurement of all new and replacement equipment.

Program Description, Performance Measures, Goals, and Major Priorities:

The mission of the Administration Division of Public Works is dedication to providing effective leadership, strategic planning, and financial oversight to support all public works operations. We strive to ensure transparency, accountability, and excellence in service delivery through efficient management of resources, responsive customer service, and collaboration with internal and external stakeholders.

Performance Measure:
Minimum Operational Staffing

The minimum operational staffing level for the Town of Frisco Public Works is established at 22 employees, representing 85% of the department’s full authorized capacity of approximately 26 positions. This accounts for vacancies, vacations, and callouts. The chart below shows the strong replacement rate. Fast and full replacement helps sustain the 85% target, but it does not account for daily absences (vacations/sick leave).

Year	Employees Left	Replaced	Replacement Rate	Target Net
2023	4	4	100%	Yes
2024	12	11	91.70%	Almost
2025	6	6	100%	Yes
2026	Target 3	3	100%	Yes

2025 Successes:

- Grant Award – EIAF Main Street Live Solar Lighting
- Grant Award – EIAF Main Street Live Complete Streets 100% Design
- Construction – Granite Park Workforce Housing
- Construction – Slopeside Hall
- Construction – Frisco Visitor Information Center
- Construction – Town Hall Dumpster Enclosure
- Construction – SH 9 (Summit Boulevard) Sidewalk Improvements (School Rd to 10 Mile Dr)
- Construction – Sidewalk connections on Meadow Drive and 8th Ave
- Design – Completed a feasibility study and Phase 1 design for Fiber Broadband in Frisco
- Design – 60% design of Complete Streets – Granite Street
- Design – Completed in-house design for VIC plaza, sidewalk connections, Water Tank Access Road, Hawn Drive, Miner’s Creek Culvert, and Infiltration Gallery
- Review – Completed 30% and 90% design reviews of CDOT Exit 203 project and provided input through PLT & TT Meetings
- Review – Completed development review of development, building, and floodplain permit applications
- Administration – Implemented overnight parking programs and regulations
- Review – Complete review and planning of the Exit 203 project with CDOT in 2025

2025 Allocation of Training Dollars:

- OSHA Safety training
- APWA Streets Conference
- CASFM Conference
- Supervisor / Leadership training

2026 and Beyond Goals and Objectives:

Construction and design projects listed below are to be completed in 2025. The goals below meet the progress-driven quality core services objective of the strategic plan through the design and construction of new infrastructure which provides critical services, improves safety, and increases the well-being of the community.

- Construction – SH 9 and Main Street Light Pole Solar Retrofit
- Construction – Fiber Broadband Phase 1 (Connection of Town facilities)
- Construction – Complete Frisco Visitor Information Center and Park Remodel
- Construction – Galena Street Infrastructure to support Galena Housing Project
- Construction – Miner’s Creek Culvert Replacement
- Construction – Public Works EV Chargers and 3rd Ave EV Chargers Installation
- Construction – Public Works Wash Bay Upgrades
- Design – Complete 100% design of Complete Streets – Granite Street
- Design – Pioneer Park Revitalization Project 100% design
- Grants – Administer two EIAF grants and apply for additional state and federal grants for 2026
- Administration – APWA Accreditation Process and complete in 2028
- Administration – Improve asset inventory and management through inventory of assets with GIS, facility inspections and data acquisition, and improved asset management systems. Complete in 2027.
- Administration – Complete a Town drainage masterplan and determine additional financial needs to complete drainage repairs and maintenance. Initiate plans in 2025 and complete in 2026.

PUBLIC WORKS WATER DIVISION

Program Description, Goals, and Major Priorities:

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 residents and visitors.

Performance Measure:

Water Conservation

The Water Division is committed to promoting water conservation and decreasing per capita water usage. Water rate increases and water efficiency programs have been implemented to promote water conservation, reduce consumption, track water loss, and implement system repairs to minimize leaks. The charts below provides water usage and water losses.

Performance Measure	2021	2022	2023	2024	2025	2026 Goals
Water Usage (Acre-Feet)	796.68	686.22	684.94	753.96	722	783
Water Losses (Acre-Feet)	109.52	78.71	4.42	53.17	87	40

In 2025, 86.06 EQRs (water taps) were added to the Town’s system. Additionally, unmetered water uses were discovered and connected to metering and billing systems, which contributed to the appearance of additional water usage. However, the overall trend of water usage and water loss reduction continues and will be a goal for 2026. The improved water tracking, metering, and water loss reduction meets environmental stewardship and financial responsibility goals of the strategic plan.

2025 Successes:

- 90% Draft Report completed for the Materials Condition Assessment. Complete engineering report due January 2026
- The Water Rate and Connection Fee Study is underway, with expected completion to take place early November
- Underwent a Feasibility Study to analyze the hydrogeology of Frisco and to establish a plan towards developing a new water source
- Drilled two shallow monitoring wells to access groundwater and begin analyzing, pending water quality testing results
- Approved for \$8,200,000 PFAS-Emerging Contaminants funding with 100% loan forgiveness
- \$8,200,000 loan execution ordinance expected to be on October 14, 2025
- Completed corrective measures identified in 2025 CDPHE Sanitary Survey
- Completed Dillon Dam Rd. water storage tank access road realignment
- Staff gained 2 new treatment/distribution licensing advancements
- Processed 2 extraterritorial water applications

2025 Allocation of Training Dollars:

- Employers Council: Supervision Core Competencies Training

2026 and Beyond Goals and Objectives:

- Hire a new FTE Water Operator to become fully staffed.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Execute a completed test well for Well #8 development to better analyze water availability, chemistry and geological formation in the targeted zone.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Construct fiber broadband infrastructure to Tenmile Creek Water Plant in 2025 to strengthen Town infrastructure and provide increased communication and security to the water system.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Adopt a new water billing rate structure based on the results of the Water Rate and Connection Fee Study to fund the water utility and water infrastructure projects.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Complete water tank rehabilitation work at the Dillon Dam Road water storage tank to maintain and improve existing infrastructure.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q3 2026
- Implement additional leak detection, repair, and monitoring in 2026 to reduce water losses and consumption.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026
- Begin construction on Well #7 PFAS removal facility.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2027

PUBLIC WORKS STREETS DIVISION

Program Description, Goals, and Major Priorities:

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.

Performance Measure:

Pavement Condition Index (PCI)

The Streets Division completed its first pavement condition survey in 2024 to obtain PCI data. The chart below illustrates a performance measure and goals for increasing the Town’s PCI through an improved pavement preventative maintenance program. Increased pavement maintenance and PCI scores will extend pavement lifespan, as well as maintain and improve infrastructure.

Performance Measure	2024	2025	2026 Goal	2027 Goal	2028 Goal
PCI Index	74	75	76	77	78

2025 Successes:

- 250,000 sq. ft. of street surfaces milled and prepared for new asphalt.
- 2800 tons of asphalt placed in milled areas.
- 60,000 linear feet of road striping completed.
- Completed curb & gutter and sidewalk replacement at various locations in Town.
- Completed the first pavement condition survey in Frisco to obtain PCI data and improve street asset management.
- Successfully removed 170 inches of snow on 35 lane miles of roadway and 8.5 lane miles of recreation paths.
- Successful deployment and removal of parklets throughout Frisco.

2025 Allocation of Training Dollars:

- Colorado Local Technical Assistance Program (LTAP). Five members of the Public Works staff have been certified.
- APWA Snow & Ice Conference. Four members of Streets will be attending.
- OSHA/ClickSafety

2026 and Beyond Goals and Objectives:

- Continue with the Asphalt Preservation Plan with mill and overlay within the Town: Pitkin, Madison, Water Dance, Alpine Drive, PRA parking lot. Increase the average PCI score in 2025 and evaluate infrastructure at appropriate level to prevent degradation.
 - o TOF Strategic Goal: Quality Core Services, Protecting Infrastructure.
 - o Due Date: Q3 2026
- Asphalt slurry and crack sealing planned for 2026. Assess roads that have not been milled and overlaid in 2024 and 2025. This protects and preserves our paved roads from moisture, plowing and wear-n-tear.
 - o TOF Strategic Goal: Quality Core Services, Protecting Infrastructure.
 - o Due Date: Q3 2026
- Complete bridge repair and maintenance on West Main and Creekside Drive per CDOT’s bridge inspection recommendations to maintain existing infrastructure.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q3 2026
- Retro reflective asset study and replacement, Main St wayfinding refurbishment of signs to beautify and preserve.

- o TOF Strategic Goal: Quality Core Services
 - o Due by Q4 2026
- Increase data collection and asset management when completing annual storm sewer and culvert repair, replacement, cleaning and maintenance
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026

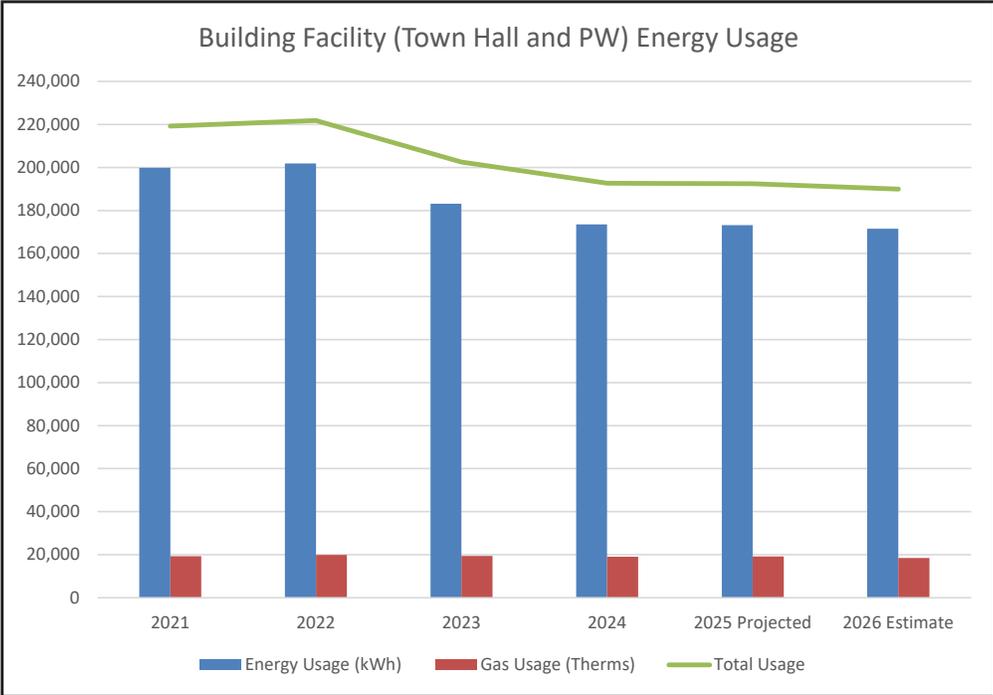
PUBLIC WORKS FACILITIES DIVISION

Program Description, Goals, and Major Priorities:

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.

**Performance Measure:
Town Facility Energy Usage**

A critical metric for success within the Public Works Facility Division is the energy consumption of the Town's two largest buildings. Currently, gas usage remains relatively steady while electric usage has decreased significantly. The graph below displays the net electricity consumed from Xcel Energy. Since a solar array became operational at Public Works in August 2023, the total electricity consumed from Xcel has reduced by 40%. In 2024, 84% of the electricity consumed was supplied by the solar array.



2025 Successes:

- Limble has been optimized with preventative maintenance schedules added where necessary, improving data collection and reporting.
- Verkada camera and door systems have been successfully installed at Public Works, Town Hall, and the VIC.
- Roofing projects have been completed at the Lund House, Marina Bathrooms, Island Grill, and Boat Yard Offices.
- Public Works Conference room remodel project has been completed.
- Asset Management plan has been initiated. Site visits are completed for inventory and data acquisition is underway. Currently working with ARS to provide all required information and to set up the asset management software.
- Historic Park boiler replaced.
- Building Operator Certifications have been completed by the entire Facilities Department
- McKinstry has completed the investment grade audit. Contract with the town is signed. Some work will commence before winter starts but the majority of the work will occur in 2026.

2025 Allocation of Training Dollars:

- Building Operator Certifications

2026 and Beyond Goals and Objectives:

- Additional upgrades to the PW Wash Bay: lighting upgrade, overhead swivel, wash gun and stand.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q2 2026
- Town Hall Elevator upgrade: Replace outdated door sensors.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q2 2026
- Install new Verkada camera and door systems at the Day Lodge, 1st & Main, additional PW Cameras, Slopeside Cameras, and Historic Park
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026
- Continued development of the town-wide asset management plan, building on the detailed ARS report for Town Hall. Incorporate this information into the broader plan and engage ARS to evaluate additional buildings to support further progress in 2025 and 2026.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026
- Collaborate with McKinstry on energy audits to improve energy efficiency in Town-owned buildings. Refine project goals in 2025 and budget/plan for implementation of additional projects over the next five years.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026 5-year plan of additional projects to be completed by end of 2030.
- Finish repairs to the Historic Park cabins.
 - o TOF Strategic Goal: Culture, Arts, and Rec Opportunities
 - o Due Date: Q4 2026

PUBLIC WORKS FLEET MAINTENANCE DIVISION

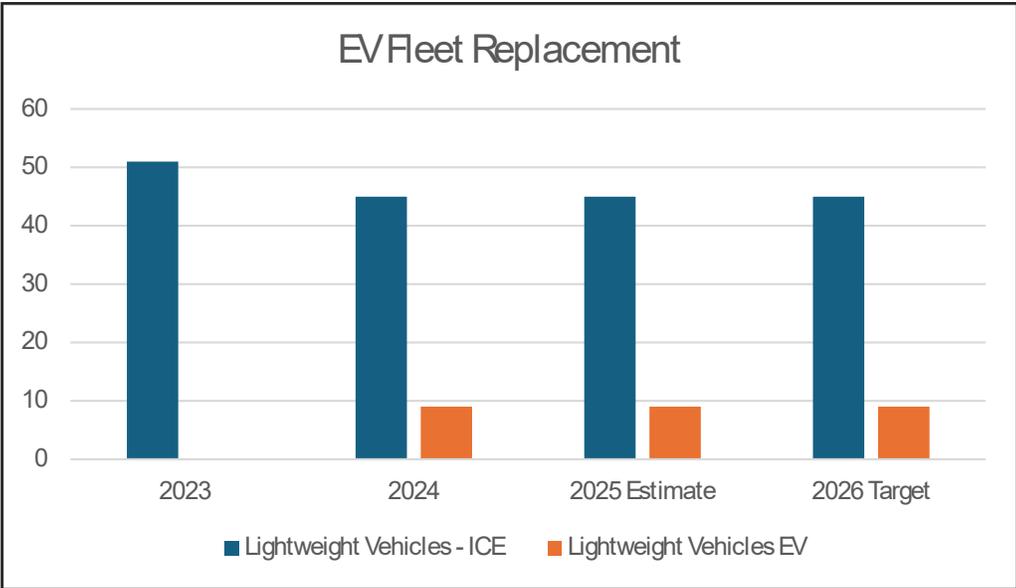
Program Description, Goals, and Major Priorities:

The mission of the Fleet Maintenance Division is to maintain the approximately one hundred thirty 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 between the Town’s Public Works Department and Administration.

Performance Measure:

Electrical Vehicle (EV) Fleet

The Fleet division replaced a portion of the Town fleet’s internal combustion engine (ICE) vehicles with electric vehicles (EV) in 2024, but there were no planned EVs planned for in the 2025 capital plan. The Town maintains 10 EVs. By continuing replacement of ICE vehicles with EV’s, the Town will meet environmental stewardship goals of the strategic plan.



2025 Successes:

- Procured and upfitted 4 Dodge Durango vehicles for the Police Department.
- Completed fleet management and procurement practices to achieve a minimum of 50% return on vehicle and equipment purchases after replacement.
- Maintained and serviced Town’s fleet while being short staffed for majority of the year.
- Hired and trained two new fleet technicians, and one fleet supervisor.
- Completed EV charger installation at Public Works to charge EV fleet.

2025 Allocation of Training Dollars:

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

2026 and Beyond Goals and Objectives:

- Complete Public Works EV Charger stations and implement charging management and procedures.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Evaluate current fleet and vehicle replacement plan for optimization through a more comprehensive and data driven analysis.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026
- Order 4 police vehicles to assist with police officer recruiting and retention.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q2 2026
- Complete additional EV repair and maintenance training.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026

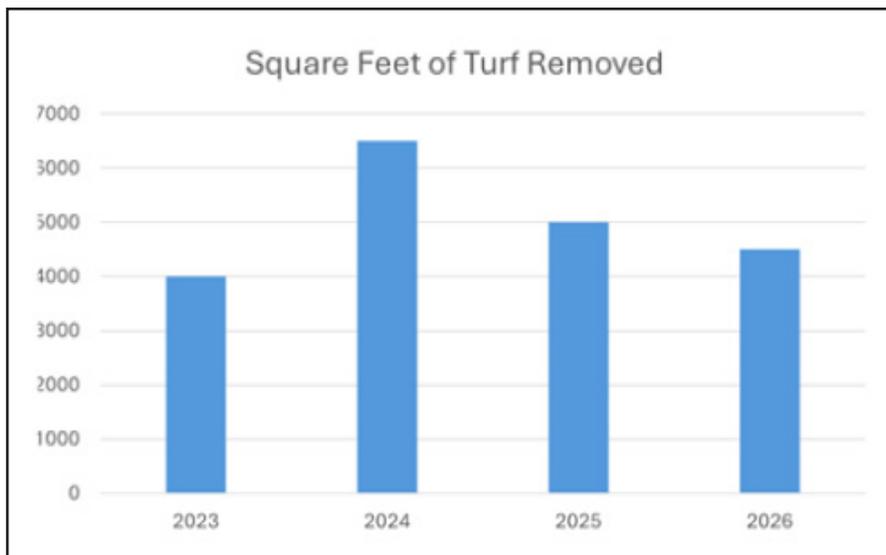
Program Description, Goals, and Major Priorities:

The mission of the Grounds Division is to effectively maintain and improve approximately two hundred thirty 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 removal, parking lot maintenance, recreation paths, Peninsula Recreation Area, disc golf and ballfield maintenance.

Performance Measure:

Non-functional Turf Removal

The Grounds Division has complied with the State of Colorado’s initiative to remove non-functional turf within the Town of Frisco. This project underscores the Town’s commitment to water conservation, sustainability, and responsible land management. As illustrated in the chart below, approximately 20,000 square feet of non-functional turf will have been removed from Town properties by 2026, demonstrating the measurable impact of this initiative.



2025 Successes:

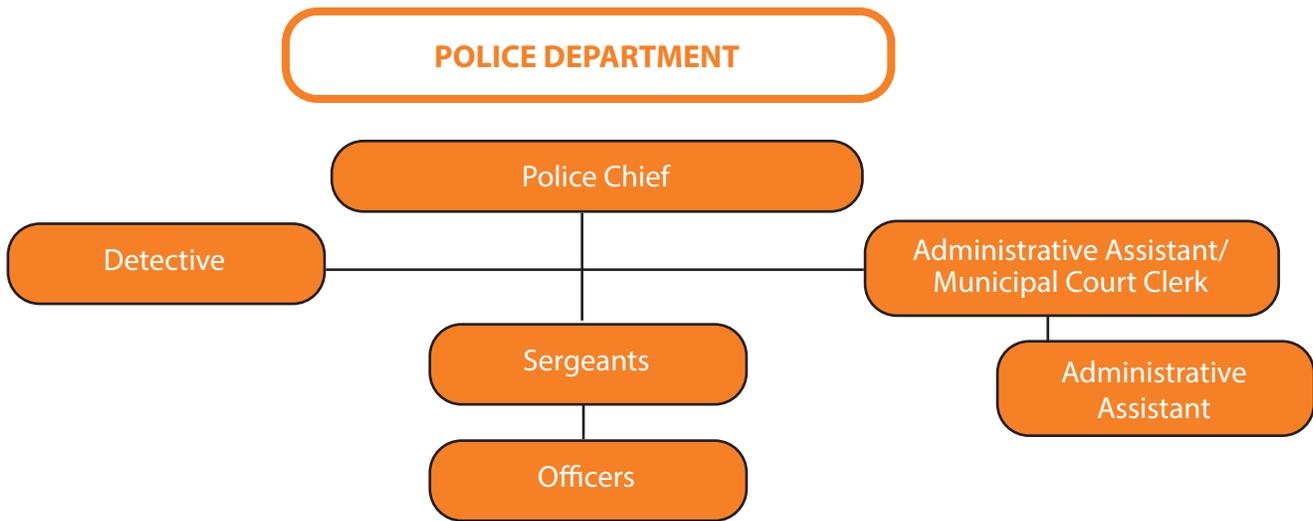
- Completed turf removal and landscaping in nine areas on SH 9 (Summit Blvd) to remove turf grass and replace with native plants.
- Designed and implemented turf removal and native plant landscaping at Town Hall to reduce irrigation use. Aspens planted and drip irrigated in 2025.
- Completed landscape maintenance work in the SH 9 (Summit Blvd) south medians constructed in 2023. Warranty work to be completed in September 2025.
- Installed and maintained 108 flower boxes, 79 hanging baskets, 32 wine barrels, 6 large flower boxes, and 8 ore carts.
- Maintained approximately 13 acres of turf grass through mowing, trimming, aerating, and fertilizing.
- Completed bi-monthly inspections of Walter Byron playground, Marina Playground, and Meadow Creek Playground.
- Completed irrigation maintenance on 25 irrigation systems and completed efficiency programs.
- Completed snow removal (170 inches) on 14 miles of recreation paths, parking lots, and other grounds.
- Maintained the Ice Rink at Meadow Creek Park through ice surface maintenance, walkways, gazebo, signage, and lights.

2025 Allocation of Training Dollars:

- APWA Western Slope Snow and Ice Conference. Two members from Grounds are attending.
- Irrigation Course(s)/certifications. Qwell re-fresher courses attended by three Grounds crew. Irrigation Auditor class and exam attended by Grounds Irrigation Lead.
- OSHA/Click Safety.
- SWPTI Parks Planning School. Attended by two Grounds crew.

2026 and Beyond Goals and Objectives:

- Replace/recondition engineered wood fiber (EWF) at Town playgrounds to ensure public safety.
 - o TOF Strategic Goal: Arts, Culture, & Recreation
 - o Due Date: Q3 2026
- Continue the final phase of median turf renovation process on the Summit Blvd medians. Continue with non-functional turf removal in Town: West Main Plaza, Town Hall, Peak One Greenbelt, and Historic Park. By removing turf grass & irrigation zones, the project meets the environmental stewardship goals of the strategic plan.
 - o TOF Strategic Goal: Quality Core Services, Environmental Sustainability.
 - o Due Date: Q3 2026
- Turf Renovation. Perform turf renovation procedures at three prime turf areas: Great Lawn at the FAP, Marina 'football' field and the Ballfield. This process includes deep-tine aeration, over-seeding and compost top-dress. This preserves turf viability and provides a fun/safe playing field
 - o TOF Strategic Goal: Protecting infrastructure, Environmental Sustainability
 - o Due Date: Q3 2026
- Build and install streetlight poles for Summit Boulevard. The light poles will be solar to provide environmental stewardship and increase public safety.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q3 2026

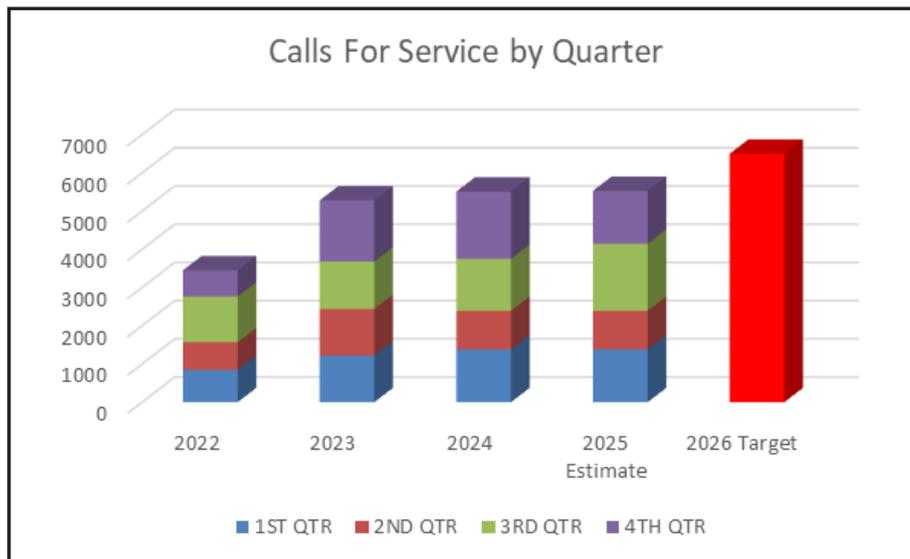


Program Description, Goals, and Major Priorities:

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 calls for service as it relates to being fully staffed. Total calls for service in Frisco is a basic measure to account for public safety.



2025 Successes:

- Retention of Officers: The Frisco Police Department hired 4 new officers that started the police academy in 2023, of those 3 out of the 4 are still employed with the Town as of October 2025. We hired an officer in January of 2025. He is currently out of training and is in the rotation. With the loss of an officer to a front range department we are currently seeking a replacement for that position. It should be noted the department has stabilized itself since 2018 with more consistent staffing and experience.
- 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 co chair of the SACOP Division we are currently finalizing the Use of Force study.

- Municipal Emergency Response Team (MERT): The towns of Dillon and Frisco have constructed a professional emergency response team for critical incidents that arise within the aforementioned municipalities. Our council has supported this effort by contributing to the purchase of a Bearcat vehicle. The Bearcat has arrived and is currently in use.

2025 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.

2026 and Beyond Goals and Objectives:

- Retention of officers is ongoing. In 2026 we will have an officer beginning at the police academy.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026; Ongoing
- Promote, develop, encourage, and maintain relationships throughout the Town by using both community-oriented policing and tourism-oriented policing
 - o TOF Strategic Goal: Community Inclusivity
 - o Due Date: Q4 2026
- Dedicate public safety resources to combat quality-of-life crimes in Frisco by working with the public and communicating safety issues that arise.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026
- Support an Active Community - Provide a safe environment for all large community 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.
 - o TOF Strategic Goal: Arts, Culture, & Recreation
 - o Due Date: Q4 2026
- 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.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Hire a commander position for the Emergency Response Team (ERT).
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: 2026 Year End
- Drone Program: Maintain drone program standards and have one certified FAA pilot.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Regional Training Program: The towns of Silverthorne, Dillon, Blue River and Frisco unified trainings for high-risk incidents.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q3 2026



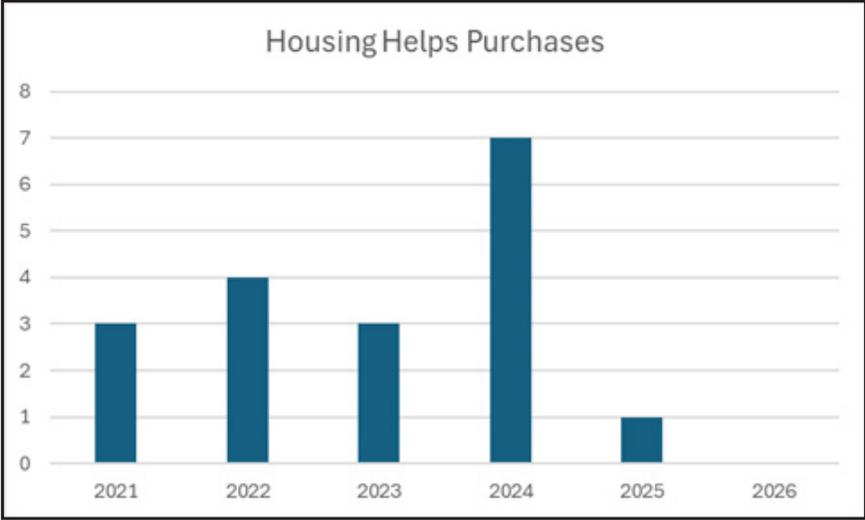
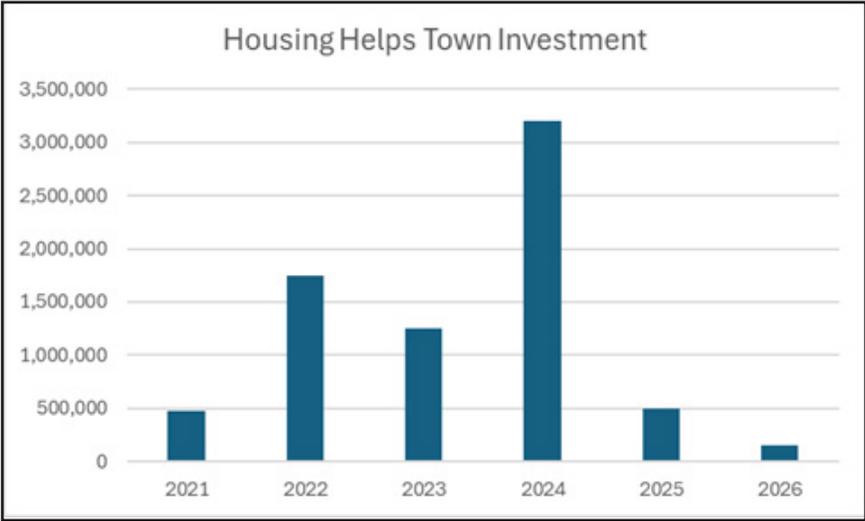
Program Description, Goals, and Major Priorities:

The Community Development Department (CDD) is committed to providing excellent community service through application submittal and reviews along with long-term planning and housing policies/plans. This includes creating high-quality development that furthers the Frisco Community Plan, enhances open space and recreation, and fosters sound economic development, while maintaining, enhancing, and protecting the environment. Community Development encompasses the Planning, Housing, Sustainability, and Community Relations Divisions for the Town and includes the short-term rental program. The Building Inspection functions of the department are outsourced to a third-party contractor.

The Divisions within Community Development are the front line resources to assist customers in obtaining permits for development as well as to provide zoning information on properties. The Community Relations Division enforces matters related to Municipal Code along with striving to improve business relations and community relations for visitors and year-round residents. Through proactive community engagement, the Community Development Department preserves the beauty, health, safety, and general welfare of the Frisco Community.

Performance Measure:

Adding housing units dedicated to housing the workforce within Summit County is a high priority for the Town Council within the Strategic Plan. There are approximately 177 properties within the Town that have restrictive covenants on them through various development measures primarily stemming from development agreements or bonus density commitments. Approximately forty (40) of these units are employee units with no resale price cap (often referred to as "light" or "live/work" restrictions). The remaining have some type of limitation on household income and/or resale calculation, typically tied to an Area Median Income (AMI) between 80-120% Area Median Income. Some units have a higher AMI, up to 160% AMI. The town continuously strives to add workforce housing units within the Town of Frisco including through the Housing Helps program. Housing Helps units will not be purchased in 2026 as funding has been reallocated to other affordable housing developments.

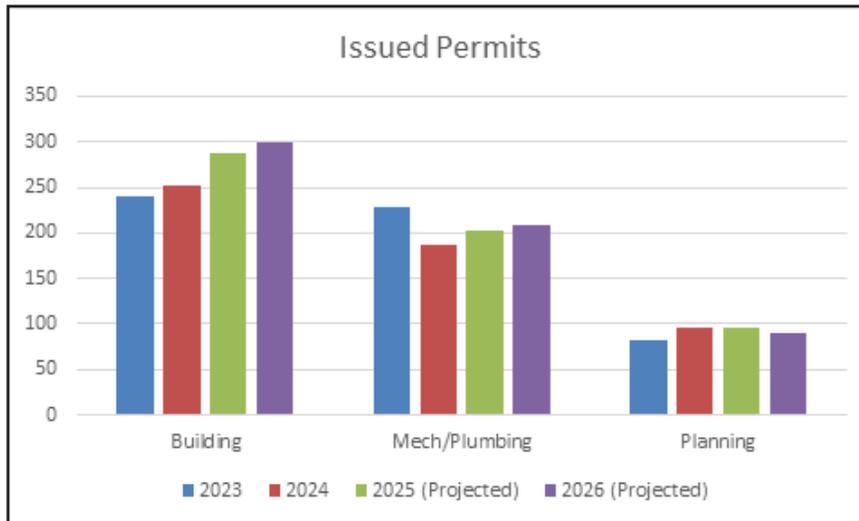


In direct correlation with the Strategic Plan, the Community Development Department provides progress-driven quality core services, enhances community inclusivity, and supports a thriving economy. Through these strategic objectives the building, planning, housing, and community relations divisions are continuously improving customer service, communication, housing opportunities, and enforcing regulations within the community.

Building Division Improvements

In August 2024, the Town entered a contract with a third party contractor for the Community Development Department’s Building Division Administration, Management, Inspection, Plan Review and Permit Intake. This change was to address difficulty with the Division being fully staffed and complaints were received from homeowners and contractors regarding the length of time it took staff to review applications, issue permits, etc. Complaints were also received regarding frustration with the level of customer service provided by staff within the Division in reference to responses to emails, phone calls, and helpfulness. As the Town has now been in a contract with third party contractor services for a year, they are beginning to analyze results of the changes made. In 2025, the town has documented:

1. Plan review times have been reduced by 75%
2. Improved responsiveness: with phone calls and emails usually being returned in less than 24 hours
3. Increased customer service by now providing inspection arrival notification calls and courtesy inspections
4. Improved business relations by issuing Temporary Certificates of Occupancy when applicable and in compliance with public health and safety
5. Inspection consolidation to improve contractor’s on-site and permitting timelines



2025 Successes:

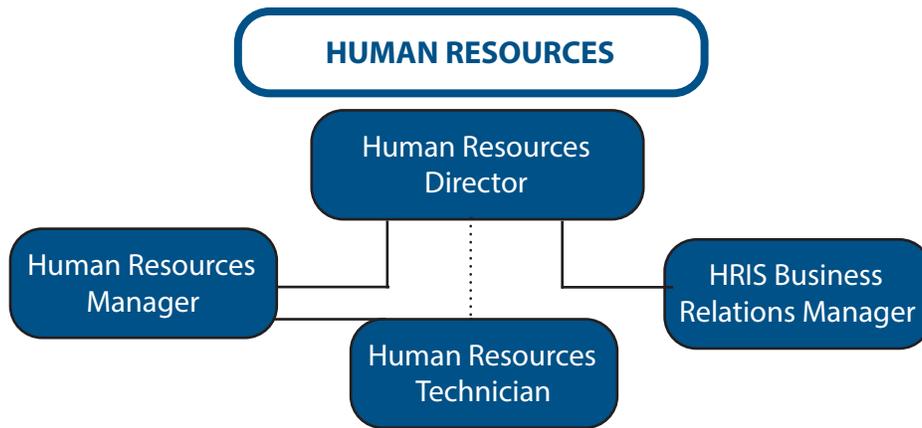
- Adopted Frisco Housing Strategic Plan
- Adopted Housing Fund 10 Year Plan
- Adopted Frisco Comprehensive Plan utilizing a \$100,000 grant from DOLA EIAF Tier I
- Adopted Frisco Climate Action Plan
- Progressed towards becoming a DarkSky International Certified community through drafting new ordinance language, performing lighting inventory, and establishing a stakeholder group
- Facilitated Frisco Backyard Fuels Mitigation and Trails Planning
- Began Pioneer Park design process through issuing RFP and entering contract with third-party firm
- Issued ~286 Building Permits and ~202 Mechanical/Plumbing Permits
- Processed ~114 Planning applications
- Maintained cap on STR licenses, actively managing waitlist and licenses for 902 STR licenses
- Reporting for \$1.5 million grant for Granite Park Housing from DOLA
- Occupancy of The Residences at Granite Park
- Purchased one (1) new housing units through Housing Helps fund
- Facilitated Housing Restrictive Covenants discussions
- Assisted with the development of 602 Galena Street
 - Facilitated groundbreaking and development for 602 Galena Street housing project
 - Worked with developer to secure Middle Income Housing Authority (MIHA) financing. The first developments in Colorado to utilize MIHA.
- Assisted with the development of 101 West Main Housing Project
 - Worked with developer to secure LIHTC financing
 - Secured a Proposition 123 Land Banking Grant for purchase of the site
- Created plat, HOA documents, and other legal documents for Mary Ruth housing development

2025 Allocation of Training Dollars:

- Colorado Chapter American Planning Association Conference; Housing Colorado; Rocky Mountain Land Use Institute Western Spaces, Downtown Colorado Inc, Economic Development Council of Colorado, MT2030 Climate Solutions Summit.

2026 and Beyond Goals and Objectives:

- 8th and Pitkin Charette
 - TOF Strategic Goal: Enhance Community Inclusivity
 - Due Date: Q3 2026
- Nexus Study for Inclusionary Zoning
 - TOF Strategic Goal: Support a Thriving Economy
 - Due Date: Q3 2026
- Continue implementing Downtown Complete Streets Plan, focusing on Granite Street and completing 100% design plans.
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q4 2026
- Complete Frisco Backyard planning with Forest Service through a contract with SE Group.
 - TOF Strategic Goal: Arts, Culture, & Recreation
 - Due Date: Q1 2026
- Submit application to become a certified Dark Sky community.
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q2 2026
- Finalize design plan for Pioneer Park based on community needs
 - TOF Strategic Goal: Arts, Culture, & Recreation
 - Due Date: Q3 2026
- Continue implementing action items from 2024 Housing Strategic Plan, including addressing workforce affordability issues.
 - TOF Strategic Goal: Community Inclusivity
 - Due Date: Q3 2025
- Begin implementation of action items from 2025 Comprehensive Plan by developing a 5-year plan.
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q1 2026
- Begin implementation of action items from 2025 Climate Action Plan by developing a 5-year plan.
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q1 2026
- Improve customer relations by streamlining permit application processes
 - TOF Strategic Goal: Quality Core Services
 - Due Date: Q5 2026
- Parking Regulations: Continue review & enforcement of Parking Regulations including observation and interpretation of data.
 - TOF Strategic Goal: Thriving Economy
 - Due Date: Q3 2026
- Begin evaluation of potential Community Improvement Districts
 - TOF Strategic Goal: Thriving Economy
 - Due Date: Q4 2026

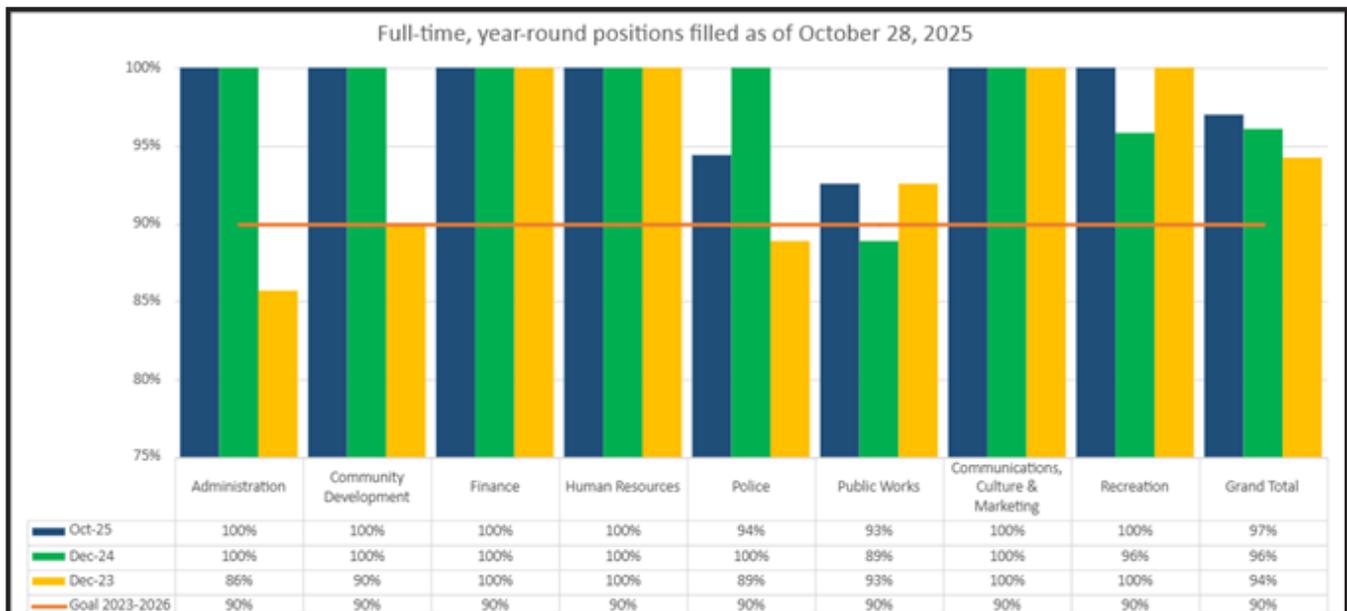


Program Description, Goals, and Major Priorities:

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:

Maintain 90% or greater max staffing of full-time staff across the organization by December 31st. This will be accomplished through delivering programs such as training and development, recognition, compensation study, coaching for performance, incentive programs, wellness and benefits, recruitment and selection, etc. and supporting a culture of diversity, inclusion, equity and belonging.



2025 Successes:

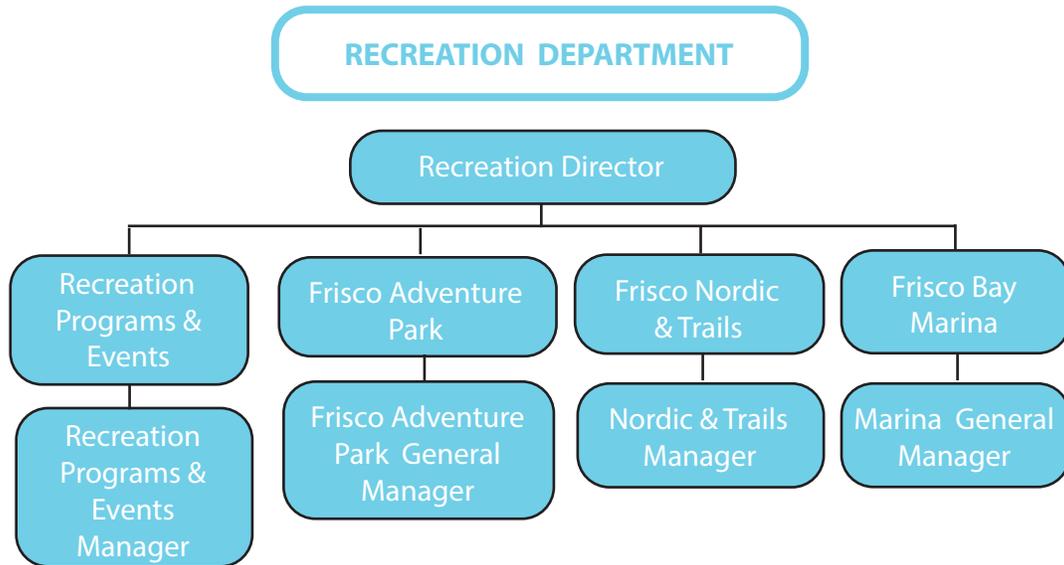
- Continued with implementation and enhancing the Human Resources Information System (HRIS) called UKG Ready to deliver quality core services and support a sustainable environment through online processes and efficiencies.
- The April 2025 Colorado Intergovernmental Risk Sharing Agency (CIRSA) audit resulted in a 108 (out of 100) final property/casualty audit score ensuing eligibility to receive Risk Control Credits. (including bonus points due to additional trainings attended and safety programs implemented by the Town.)
- Continued to be an employer of choice by enhancing employee recognition through the creation of a new sabbatical program, revision of the longevity bonus program, revision of the bilingual pay program, elimination of a comp time to allow employees to better take advantage of the One, Big, Beautiful Bill Act tax deduction for overtime, and launched a more simplified and impactful performance review process for 2026.
- Achieved 90%+ of full-time positions filled. (96% as of budget adoption)

2025 Allocation of Training Dollars:

- SHRM Conference
- UKG Conference
- Employers Council training
- Organization training: CPR/First Aid, CIRSA Safety, orientations, manager back-to-basics

2026 and Beyond Goals and Objectives:

- Maintain 90% or greater max staffing of full-time staff across the organization.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026
- Continue to support and promote a sustainable environment through UKG Ready ultimately reducing paper documents and processing efficiencies throughout the year.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026
- Implement new 2026 performance measurement tools.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Implement new 2026 sabbatical and revised longevity bonus program.
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q1 2026
- Evaluate new 2026 programs
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q4 2026



Program Description, Goals, and Major Priorities:

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. The Recreation Department consists of the following divisions: Frisco Bay Marina, Frisco Adventure Park, Frisco Nordic & Trails and Recreation Programs & Events. “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 DEPARTMENT: PROGRAMS AND SPECIAL EVENTS

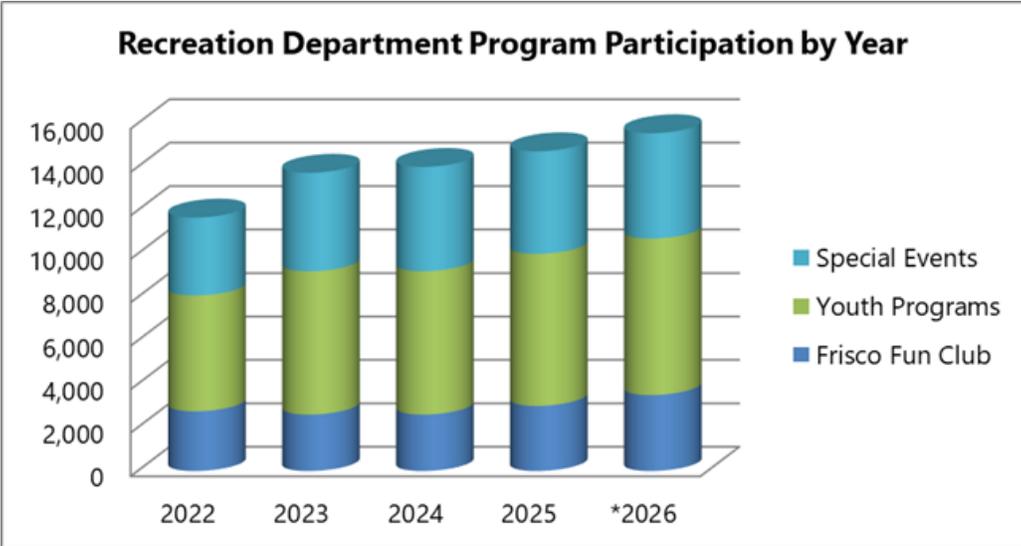


Program Description, Goals, and Major Priorities:

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 Measures:

One key indicator of performance within recreation programming is participation. Frisco Fun Club, Youth Programs, and Special Event participation has remained steady over the past five years.



2025 Recreation Program and Event Successes:

- The 2025 Frisco BrewSki sold out with a total of 350 participants.
- The 4th and final Mountain Goat Kids Race of the series was the largest one of the summer with 202 kids participating.
- Recreation staff again partnered with Team Summit on ski programs at the Frisco Adventure Park for Elementary school students, Zeke’s Shredders and Little Vikings. We also partnered with Team Summit on summer youth Mountain Bike camps.
- Three Lego camps were hosted in collaboration with Play-Well TEKnologies. The camp was very popular after a three-year hiatus, due to staff shortages by Play-Well TEKnologies.

- Frisco Fun Club moved into Slopeside Hall, allowing for an increase of up to 65 kids a day in our day camp program.

2025 Allocation of Training Dollars:

- National Parks and Recreation Association (NPRA) -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, PMBIA Training, Watercraft Safety Training

2026 and Beyond Goals and Objectives:

- Execute Afterschool Fun Club and offer afterschool care for Frisco Elementary students 5 days/week
 - o TOF Strategic Goal: Quality Core Services, Arts, Culture & Recreation
 - o Due Date: Q4 2026
- Create norms for programming in Slopeside Hall
 - o TOF Strategic Goal: Quality Core Services, Community Inclusivity
 - o Due Date: Q4 2026
- Increase sponsorship dollars and opportunities for 2026 events
 - o TOF Strategic Goal: Arts, Culture & Recreation, Thriving Economy
 - o Due Date: Q1 2026
- Explore enrichment programs and teen programming
 - o TOF Strategic Goal: Quality Core Services, Community Inclusivity
 - o Due Date: Q4 2026
- Utilize GIS software to revamp Run the Rockies Trail and Road course maps
 - o TOF Strategic Goal: Arts, Culture & Recreation
 - o Due Date: Q2 2026
- Evaluate the current youth scholarship program and modify to meet the needs of local families
 - o TOF Strategic Goal: Quality Core Services, Community Inclusivity
 - o Due Date: Q1 2026

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

2025 Community Event Successes:

- Hosted a “kickoff” to summer event with the Cycle Effect at the new Slopeside Plaza which included a bike clinic, bike maintenance, and a balance bike race.
- Collaborated with local non-profits who assisted at each Concert in the Park event, to earn \$2,000 for their organization.
- 4th of July Parade saw an increase in parade float participation, including: Mascot Rocky of the Denver Nuggets, Mascot Bernie of the Colorado Avalanche, a tow truck, and a local dance troupe performance.
- The Thursday night Concert in the Park Series had an overall increase in visitors between all eleven shows.
- Local food truck, including Bob’s Kebabs, Mountain Melt, Mojo Juice, and Sno & Joe were at a variety of Town of Frisco events in 2025.

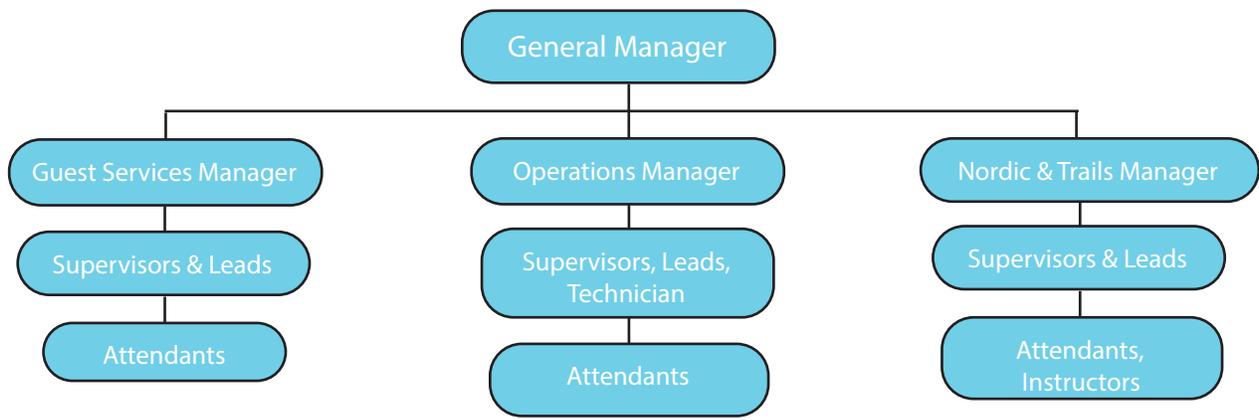
2025 Allocation of Training Dollars:

- Colorado Parks and Recreation Association (CPRA) – membership
- CPRA Fall Conference
- CPR, First Aid and AED certification for all staff
- TIPS Training for staff serving alcohol – Certification
- Crowd Management training

2026 and Beyond Goals and Objectives:

- Successfully implement community, festival events for the year including Summer Kickoff Concert, 4th of July, Concerts in the Park, Fall Fest, and Wassail Days
 - o TOF Strategic Goal: Arts, Culture & Recreation,
 - o Due Date: Q4 2026
- Evaluate partnerships with non-profits specifically as they relate to Concerts in the Park and liquor license regulations
 - o TOF Strategic Goal: Arts, Culture & Recreation, Community Inclusivity
 - o Due Date: Q1 2026
- Explore opportunities to enhance Fall Fest in 2026
 - o TOF Strategic Goal: Arts, Culture & Recreation, Thriving Economy, Community Inclusivity
 - o Due Date: Q1 2026
- Research and evaluate sound, electric, stage, temporary infrastructure, food & beverages as they relate to the Concert in the Park Series moving to the Marina Lighthouse Lawn in 2026
 - o TOF Strategic Goal: Arts, Culture & Recreation
 - o Due Date: Q4 2026

RECREATION DEPARTMENT: FRISCO ADVENTURE PARK



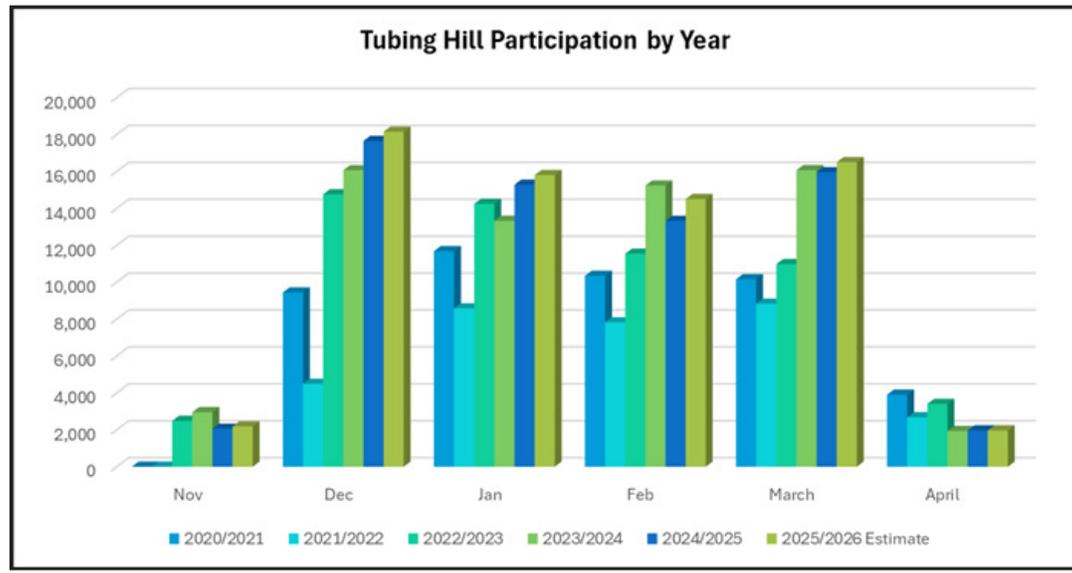
Program Description, Goals, and Major Priorities:

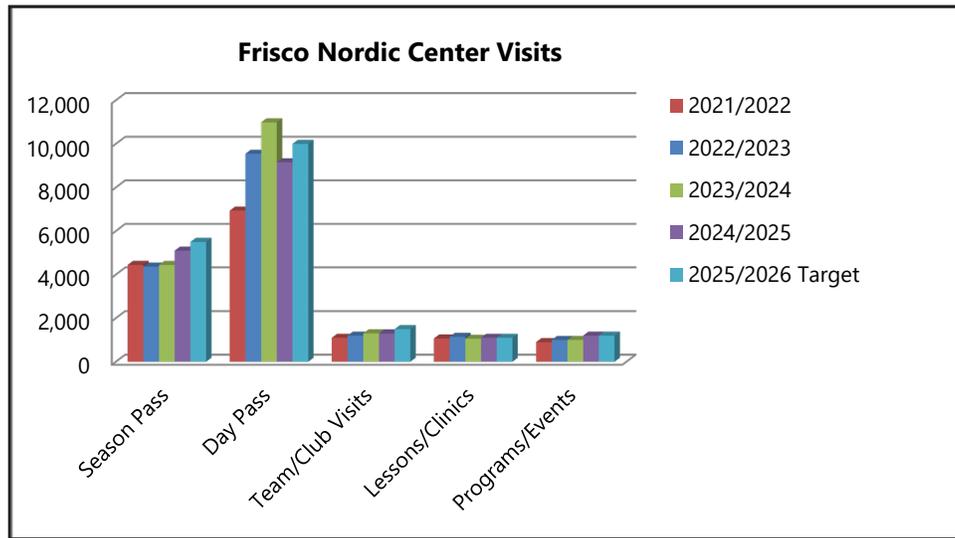
The Frisco Adventure Park at the Peninsula Recreation Area (PRA) provides and supports a diverse range of year-round recreational activities that make all visitors feel welcome to the Frisco community. The vision of the park is to cultivate memorable Frisco recreational experiences. The PRA is home to a variety of winter and summer recreational amenities. Winter amenities include Nordic skiing and snowshoeing, snow tubing, beginner skiing/snowboarding, rope tow access terrain park, 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 two budget accounts, 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. Additionally, the first full winter season with rope tow serviced terrain park was 2024/2025 season.

Performance Measures:

Two key indicators of performance within the Frisco Adventure Park are tubing hill participation and Nordic Center visits. Nordic lesson, clinics, and event participation remains consistent, while season passes saw an increase for the 24/25 season. Tubing Hill visits saw an overall increase for the 24/25 season, indicating spikes in visits during the holiday months of December and March.





2025 Frisco Adventure Park Successes:

- Opened snow tubing and the Nordic Center for the 24/25 season on Thanksgiving Day, Thursday November 28, 2024.
- Beginner Ski and Ride Hill opened for the season on December 6, 2024.
- New Rope Tow access terrain park opened for winter use on December 19, 2024.
- Continued working with concessionaire, Snow Schooler's offering guests ski and ride lessons and equipment rentals.
- Hired two Medical Responders with EMT certifications to cover emergency needs during winter operations.
- Food service concessionaire Friso Haus operated out of the Day Lodge during winter operations.
- Utilized the "Eye-of-the-needle" dirt lot for free sledding hill access parking in winter. New signage added directing guests to sledding hill access using crosswalk.
- Utilized 15 Town Housing beds to retain winter seasonal, full-time staff for the 24/25 season.
- Build deck at the base of Rope Tow to improve operations and repairs needed.
- Seeded terrain park slope to re-veg after dirt work completed.
- Terrain Park and Beginner Ski hill dirt work completed to improve slope angle.
- Redesigned and consolidated Bike Park gravity line entry points to one location for better rider access.
- Increased gravity lines by several feet at the start. Additionally, added a tent for shade, seating, and relocated bike park tool shed to the top of bike park.
- Added Slopeside Plaza patio furniture.
- Coordinated with a food service concessionaire who operated on the peninsula in summer.
- Updated summer peninsula and town trail map.
- Reproposed existing temporary wax tent to provide an additional/overflow warm meeting space, changing area, and bag storage for Nordic skiers and teams.
- Completed a one-mile extension of the Perimeter trail connecting the PRA Trailhead with the Perimeter Trail at the Rec Path crossing is currently taking place.
- Summer Buzzsaw "reroute" completed.
- Maintenance of Treasure Vault switchback segment completed.
- Continued maintenance of the northern segment of Excelsior Trail
- Mammoth and Pretty Slick maintenance with was completed.
- Continued Backyard planning with the Forest Service, BOSAC, and NEPA.
- Repurposed Nordic Storage shed to serve as rope tow lift shack for 25/26 season.
- Installed Snowmaking tower gun at the base of the Magic Carpet to improve water efficiency, production and increased safety.
- Received delivery of new Wax Building to service four Nordic wax tables
- Refurbished four HKD snow guns to operate 'like new' for the 25/26 winter season.

- Adjusted Rope Tow operating hours for December 2025 to operate 12PM-6PM utilizing mobile lights.
- Had Frisco Haus concessionaire take over the Day Lodge Liquor license, to serve during winter operations and summer private facility rentals

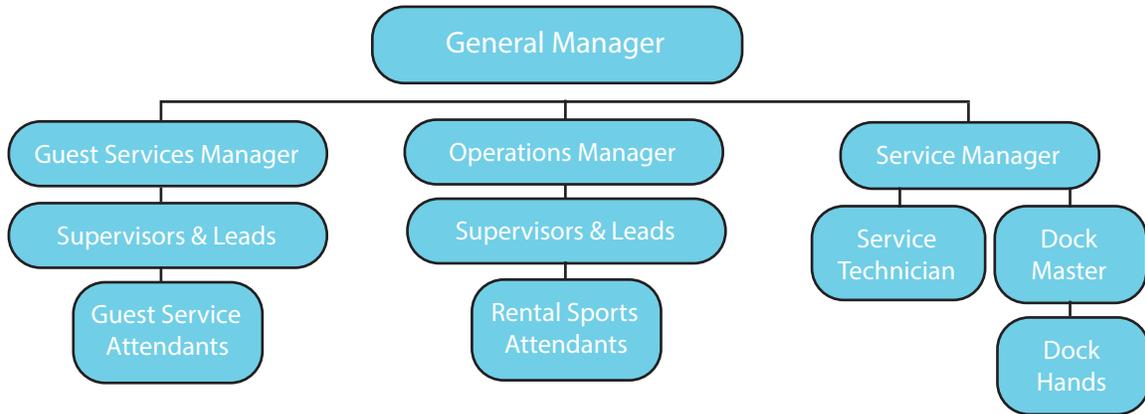
2025 Allocation of Training Dollars:

- 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
- TIPS Training for staff serving alcohol - Certification
- CPR, First Aid, and AED – Certification
- PSIA ski instructor – Certification

2026 and Beyond Goals and Objectives:

- Secure funding for future Peninsula trail building and maintenance
 - TOF Strategic Goal: Arts, Culture & Recreation, Quality Core Services
 - Due Date: Q4 2026
- Pursue the Frisco Backyard implementation plan and long-term funding options
 - TOF Strategic Goal: Arts, Culture & Recreation, Quality Core Services
 - Due Date: Q4 2027
- Add permanent lighting to the Terrain Park and beginner ski & ride hill to allow operation extended operating hours
 - TOF Strategic Goal: Arts, Culture & Recreation, Thriving Economy
 - Due Date: Q1 2026
- Serve beer & wine in Slopeside Hall for private facility rentals, under the new Liquor License
 - TOF Strategic Goal: Arts, Culture & Recreation, Thriving Economy
 - Due Date: Q1 2026
- Work alongside the Programs & Events Manager to active Slopeside Hall and Plaza space
 - TOF Strategic Goal: Quality Core Services, Community Inclusivity
 - Due Date: Q2 2026
- Decommission old Bike Park uphill trail. Continue improvements for added intermediate Bike Park trails
 - TOF Strategic Goal: Arts, Culture & Recreation
 - Due Date: Q2 2026
- Add new Bike Park trails at top of park
 - TOF Strategic Goal: Arts, Culture & Recreation
 - Due Date: Q3 2026
- Replace and update the PRA main entrance sign and plan for replacement of all Recreation Way signage
 - TOF Strategic Goal: Arts, Culture & Recreation
 - Due Date: Q4 2026
- Improve or pave parking surfaces and increase parking near Day Lodge
 - TOF Strategic Goal: Arts, Culture & Recreation
 - Due Date: Q3 2028
- Actively advertise facility rentals and private bookings
 - TOF Strategic Goal: Quality Core Services, Thriving Economy
 - Due Date: Q2 2026

RECREATION DEPARTMENT: FRISCO BAY MARINA



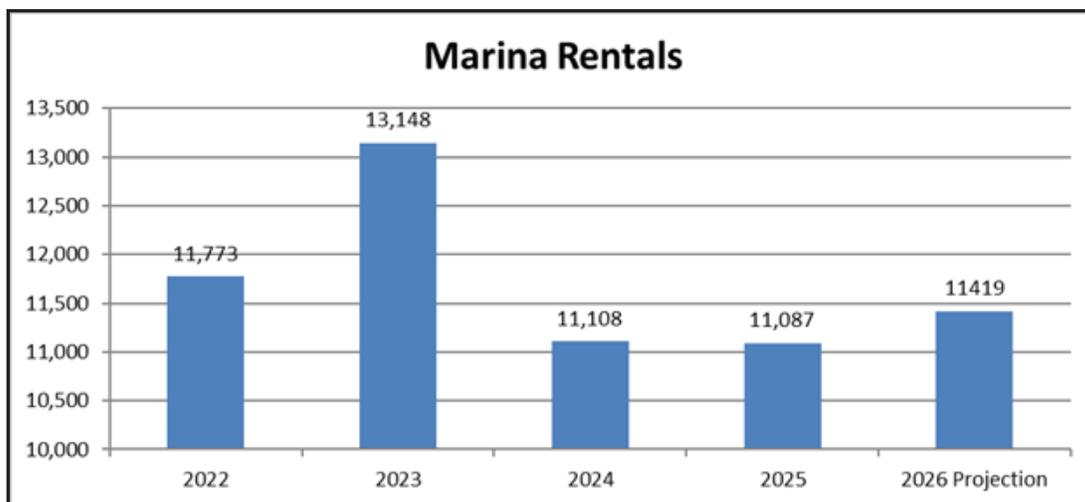
Program Description, Goals, and Major Priorities:

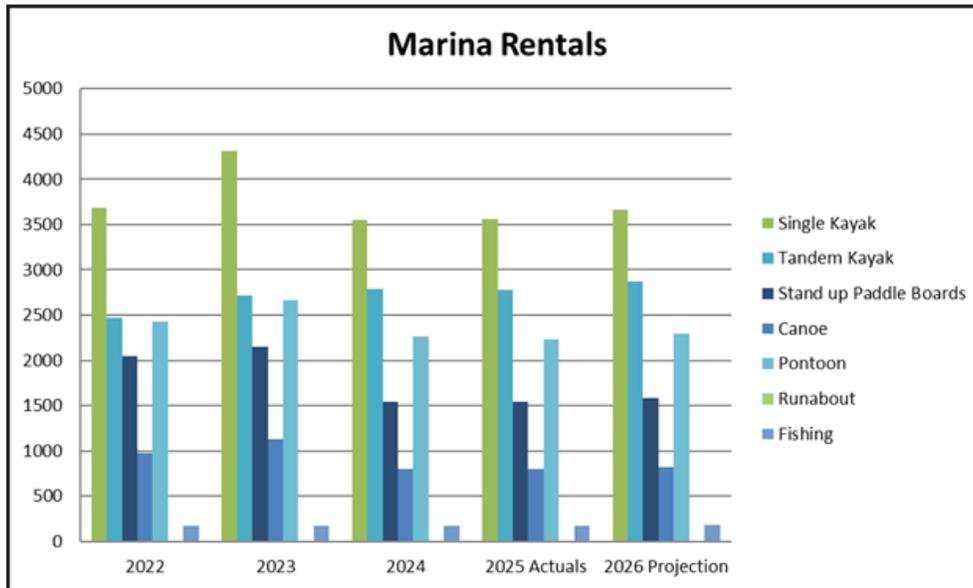
Frisco Bay Marina (FBM) is located on the shores of scenic Lake Dillon. The lake spans 3,300 acres, with 25 miles of shoreline, and serves as the largest storage facility for the Denver Water Board, responsible for 25% of Denver’s drinking water. Frisco Marina Park occupies approximately 10 acres, accessible 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 Measures:

A key indicator of performance within the Marina is the number of water sports equipment rentals. Rentals remain consistent and are dependent upon the weather, day to day, hour to hour. Years with lower rental numbers indicate rainy seasons. Single kayaks are the most popular paddle sport rental, while pontoon boats are the most popular power sport rental.





2025 Successes:

- The Lund House received an entirely new and upgraded deck.
- The beach was enhanced and replenished with roughly 400 cubic tons of new sand.
- Retired the small open style, tiller steering, fishing boat fleet and replaced them with more reliable and safer fishing specific pontoon boats.
- Worked with Meeco Sullivan to replace our aging and significantly worn boat ramp dock with a much safer and more modern system with ADA accessibility.
- New tractor received and put into year-round service doing boatyard work and moving boats in the summer and snow removal in the winter.
- Building and property improvements include the installation of new insulated shop garage doors, new roofs on the Lund House, Blue Building, and Island Grill, and new asphalt on the main drive entering the Marina.
- The marina acquired new fire suppression and dewatering system to handle boat emergencies in the main dock system.
- The marina developed a partnership with Steep Brewing and Coffee Company, Marina's first Food Truck, providing breakfast, snacks, and coffee drinks near the beach.
- Continued strong partnerships with Denver Water, Summit County Sherriff's Office, Dillon Marina, The Island Grill, Adventure Paddle Tours, Frisco Rowing Center, Dillon Water Taxi, and Lake Dillon Boat Rides.

2025 Allocation of Training Dollars:

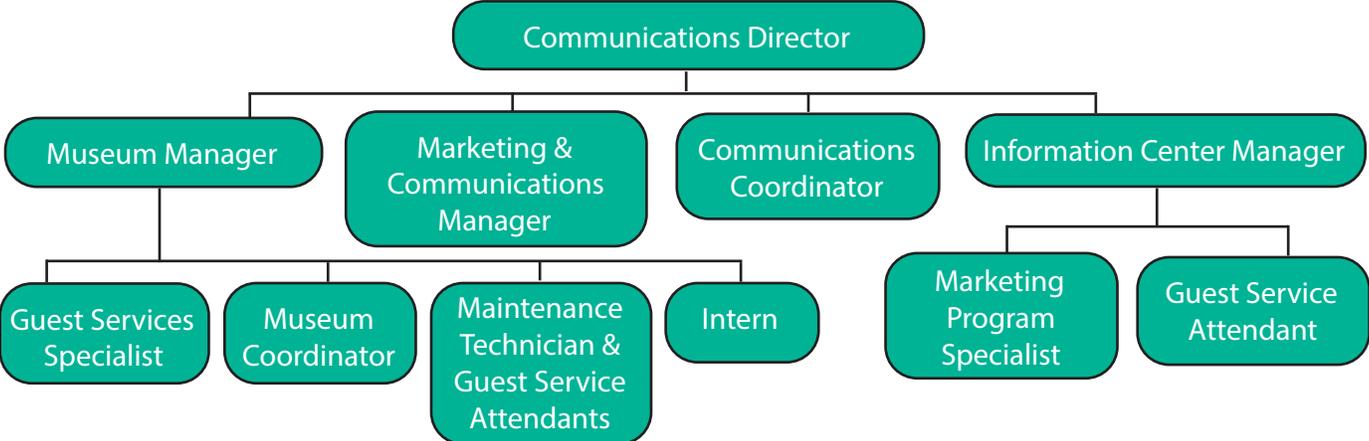
- Aquatic Nuisance Species Prevention training
- Association of Marina Industries - Membership
- Colorado Parks and Recreation Association - Membership
- CPR, First Aid, and AED Certifications

2026 and Beyond Goals and Objectives:

- Replace the paddle sports docks with a safer and more modern ADA compliant dock system
 - o TOF Strategic Goal: Community Inclusivity, Quality Core Services
 - o Due Date: Q2 2026
- Prepare a new power rental safety video to replace the outdated one from 2011
 - o TOF Strategic Goal:
 - o Due Date: Q4 2026

- Construct new restrooms
 - o TOF Strategic Goal: Quality Core Services
 - o Due Date: Q2 2027
- Replace rental vessels and motors as per the Marina asset management plan
 - o TOF Strategic Goal: Thriving Economy, Quality Core Services
 - o Due Date: Q2 2026
- Replace the aging and failing side panels on the service tent
 - o TOF Strategic Goal: Arts, Culture & Recreation
 - o Due Date: Q4 2026

COMMUNICATIONS, MARKETING & CULTURE

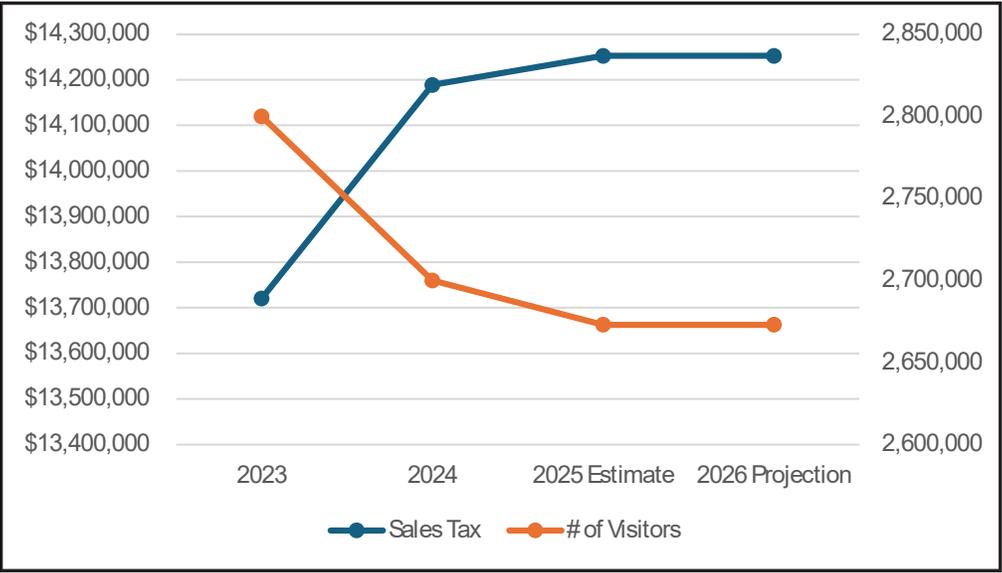


Program Description, Goals, and Major Priorities:

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 Measures:

A key indicator of performance within the Marketing and Communications Department is total visitation and can the Town maintain the balance of appropriate visitation and sales tax revenue to support an appropriate level of Town services:



2025 Successes:

- Communications staff completed a full redesign of the FriscoGov.com website to create a site that would be better organized and universally accessible. TownofFrisco.com also saw enhancements and treatments to create a more welcoming, approachable, and accessible site.
- Public relations efforts resulted in editorial coverage for Frisco on 125 occasions from January 2025 through early December 2025. Here is a sampling of some of the most prominent media outlets that featured Frisco during that time: National Geographic, Travel + Leisure, Lonely Planet, USA Today, The Denver Post, 5280 Magazine, 9News, Yahoo! Life/News, Westword, Lonely Planet, Colorado Public Radio, Volaris Airline Magazine, and OutThere Colorado. In addition, Frisco was ranked 2nd Best Destination for Snow in USA Today's 2025 Readers' Choice Award.
- Due to the anticipated challenges around visitation and sales/lodging tax, the Town of Frisco applied for and received a \$50,000 grant from the Colorado Tourism Office (CTO) for an expanded influencer and social media campaign, a full social media audit, and a destination crisis communication management plan. The implementation of this grant will continue through the end of 2025 in partnership with the Town's PR firm.
- The Communications staff communicated parklet availability and facilitated the parklet process to bring 35 parklets and five blocked parking spaces to 18 businesses participating in the parklet program in 2025; 12 of the businesses are restaurants/bars. In comparison, 19 businesses received 39 parklets total and five blocked off parking spaces in 2024.
- For the sixth year, Communications and Visitor Information Center staff facilitated placing 17 Frisco graduate banners up on Main Street; 23 banners in 2024 and 21 banners in 2023. Due to early and consistent staff outreach, homeschool students and students from several other schools had banners as well. 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.
- Communications and Historic Park staff continue to support the Frisco Arts and Culture Council and their implementation of the Frisco Five-Year Arts and Culture Strategic Plan. FACC 2025 projects and programs included two new murals on multi-use recreational pathways in Frisco; one mural wrapping around all four sides of the exterior of the Walter Byron Park restroom facility; art ice display at Eat, Ski, Be Merry; the third year of a July 4th parade float stipend program; a free movie night at the Frisco Bay Marina Lighthouse Lawn in late August; and maintenance and repair of current public art.

2025 Allocation of Training Dollars:

- Colorado Governor's Tourism Conference
- Colorado Tourism Office Leadership Journey
- Countywide PIO meetings and training

2026 and Beyond Goals and Objectives:

- Support economic development by maintaining visitor awareness of Frisco as a travel destination and holding destination visitor numbers steady, while focusing on times of need like winter and shoulder season, as identified by local businesses.
 - o TOF Strategic Goal: Thriving Economy; Arts, Culture, & Recreation
 - o Due Date: Q4 2026
- Support Town assets, such as the Marina, Adventure Park, and Frisco Historic Park, and Town events to reach desired revenue and attendance goals.
 - o TOF Strategic Goal: Thriving Economy; Arts, Culture, & Recreation
 - o Due Date: Q4 2026

- Maximize the town's exposure on news outlets and increase presence in national markets to support economic development.
 - o TOF Strategic Goal: Thriving Economy; Arts, Culture, & Recreation
 - o Due Date: Q4 2026
- Communicate Town Council's initiatives and programs and support department projects with effective and varied communication tools, including a bi-monthly chat with the Town Manager, social media, paid advertising, mass emails, open houses/meetings, and text alerts, to increase public engagement and understanding.
 - o TOF Strategic Goal: Thriving Economy; Arts, Culture, & Recreation
 - o Due Date: Q4 2026
- Support the Frisco Arts and Culture Council (FACC) to meet the goals of Town Council and the Five-Year Arts and Culture Strategic Plan.
 - o TOF Strategic Goal: Thriving Economy; Arts, Culture, & Recreation
 - o Due Date: Q4 2026

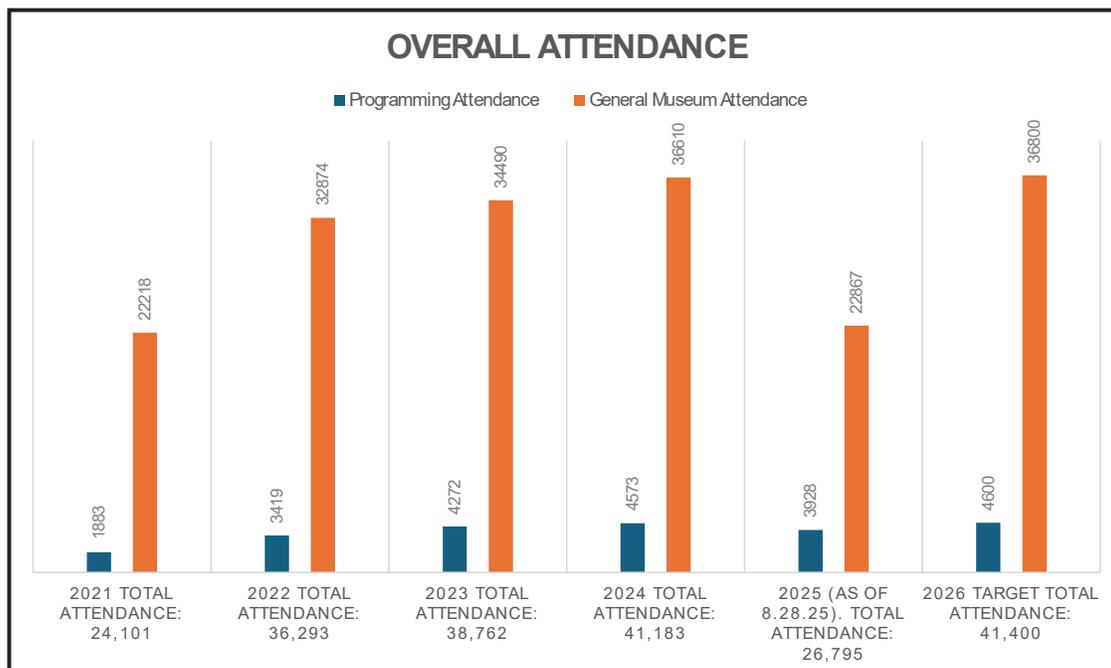
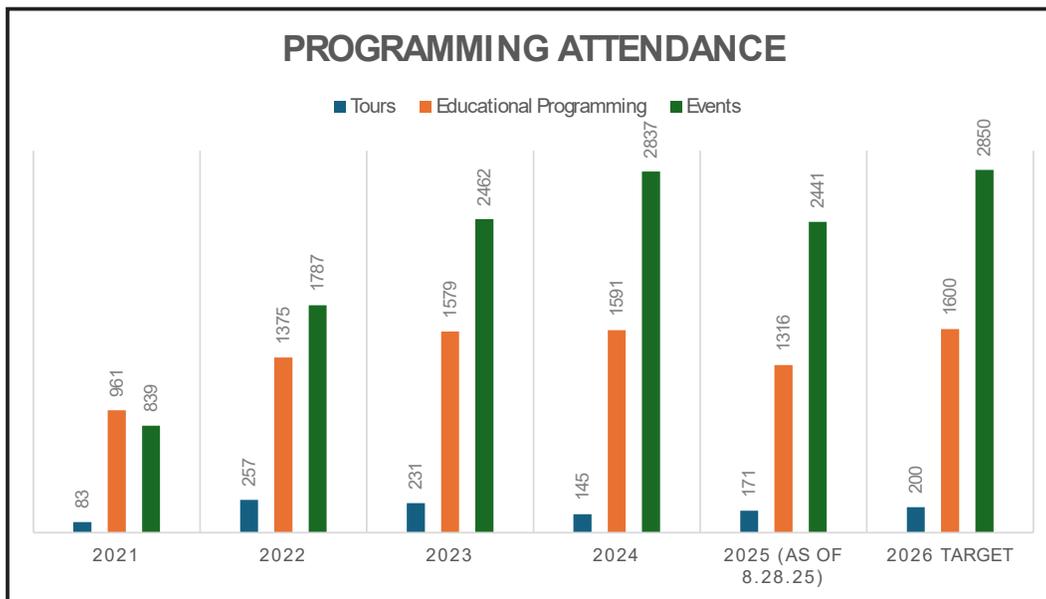
COMMUNICATIONS, MARKETING & CULTURE: HISTORIC PARK AND MUSEUM

Program Description, Goals, and Major Priorities:

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 Measures:

Tracking program attendance by type provides data on how the Historic Park and Museum is furthering the goals within the Town’s Strategic Plan. In recent years, staff has focused on growing tour offerings, educational programming (field trips and lecture series), and events that engage the community through history, art, and science.



2025 Successes:

- Staff completed the interpretive signage project for Willow Preserve. This project, done in partnership with Frisco Elementary, resulted in 8 new signs along the nature trail. Frisco Elementary students researched the flora and fauna, and staff used that research to write and design the signage.
- Staff completed Phase 2 of the Annie Ruth house exhibit remodel. This phase introduced new artifacts donated from the Mollie Brown House Museum in Denver, new exhibit text panels, and interactive elements to tell the story of textiles in the early 1900s. This concludes the entire building remodel that began in 2023 with the upstairs exhibit on women's suffrage in Colorado and the 1916 entirely female Frisco town board.
- US Forest Service-White River Archaeological Team and Alpine Archaeological Consultants requested continued assistance from Museum staff with research and field work on historic sites for the Continental Divide- Camp Hale National Monument. This is year three of museum assistance with this project. The survey is the first archaeological survey of the new national monument and will influence future decisions regarding Frisco's Backyard Plan and SHPO and NEPA requirements.
- The Museum published the book *High Above Frisco: A History of the Naming, Importance, and Climbing of Frisco's Scenic Mountains*, written by Museum staff member Joseph Kramarsic. This is the first book on mountaineering history around Frisco and the third book published by the Museum since we established an imprint in 2023.
- Staff completed *Under the Floorboards*, a permanent exhibit at the Visitor Information Center that showcases artifacts unearthed during the remodel. Each artifact was researched to determine its date and significance in telling the provenance of the Old Town Hall building. This exhibit resulted in an interview with KUSA Denver 9 News.
- Staff completed twenty-four research and image requests as of August 28, 2025. These requests came from various requestees such as Town of Frisco community development, public works, and recreation departments, local news channels, federal government entities, Summit County Search and Rescue, Summit County Sheriff's Office, non-profit museums and advocacy groups, Frisco businesses, personal collectors and researchers, and founding families of the area.
- Frisco History Day 2025 had 821 participants. This event blends history, art, and interactive family fun to celebrate the creation of the Historic Park and Frisco's vibrant history.
- Park After Dark and Pop-Up in the Park events have seen 1,428 attendees. These events focus on science, astronomy, music, and art, and range from art pop-ups to astronomy night and silent discos. Pop-ups and Park After Darks provide an array of offerings beyond our annual Frisco History Day, Night at the Museum, and Lecture Series.

2025 Allocation of Training Dollars:

- Staff member Blair Miller presented on publishing local histories at the Colorado-Wyoming Association of Museums' annual conference in April.
- Staff member Jana Arnold is enrolled in a Collections Management course for Fall 2025.
- Staff member Blair Miller is continuing a master's program in Cultural Resource Management at Adams State University.

2026 and Beyond Goals and Objectives:

- Host special edition lectures, programs, tours, exhibits, and historic site cleanups in line with the State initiatives to celebrate the 250th anniversary of the United States and the 150th anniversary of Colorado.
 - o TOF Strategic Goal: Provide Vibrant Culture, Arts, and Recreation Opportunities
 - o Due Date: May-October 2026
- Continue working with the US Forest Service and Town of Frisco on Frisco's Backyard to ensure proper preservation and interpretation of the cultural resources in the Backyard.
 - o TOF Strategic Goal: Provide Vibrant Culture, Arts, and Recreation Opportunities
 - o Due Date: Q4 2027

- Complete building repair on the Frisco Jail and the Frank and Annie Ruth House in partnership with Public Works
 - o TOF Strategic Goal: Provide Vibrant Culture, Arts, and Recreation Opportunities
 - o Due Date: Spring/Fall 2026
- Establish the first Museum Archaeology Camp, in partnership with the Town of Frisco Programs
 - o TOF Strategic Goal: Provide Vibrant Culture, Arts, and Recreation Opportunities
 - o Due Date: June 2026
- Evaluate the historic artifact collection housed at the Historic Park through reactive and planned projects to meet exhibition, research, and community desires
 - o TOF Strategic Goal: Provide Vibrant Culture, Arts, and Recreation Opportunities
 - o Due Date: Q4 2026

Program Description, Goals, and Major Priorities:

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.

2025 Successes:

- Successfully partnered with the Town’s Senior Project Manager to complete the Visitor Center remodel, which included upgraded public restrooms, park enhancements, an ADA-accessible front entrance ramp, a new staff bathroom, and an improved lobby and workspace.
- Secured the Frisco/Copper Visitor Information Center’s acceptance into the Colorado Tourism Office’s Welcome Center Partnership Program. This affiliation provides greater networking opportunities, participation in professional training, and expanded marketing exposure.
- Collaborated with the Town’s Marketing & Communications Manager to develop a new Frisco rack card, directing visitors to the Town of Frisco website and promoting local activities. These were distributed to area hotels for guest use.
- Initiated and implemented a “Weekly Happenings” list, highlighting current events and activities in Frisco to support local businesses and enhance visitor engagement.

2025 Allocation of Training Dollars:

- Colorado Governor’s Tourism Conference
- Team building and familiarization days

2026 and Beyond Goals and Objectives:

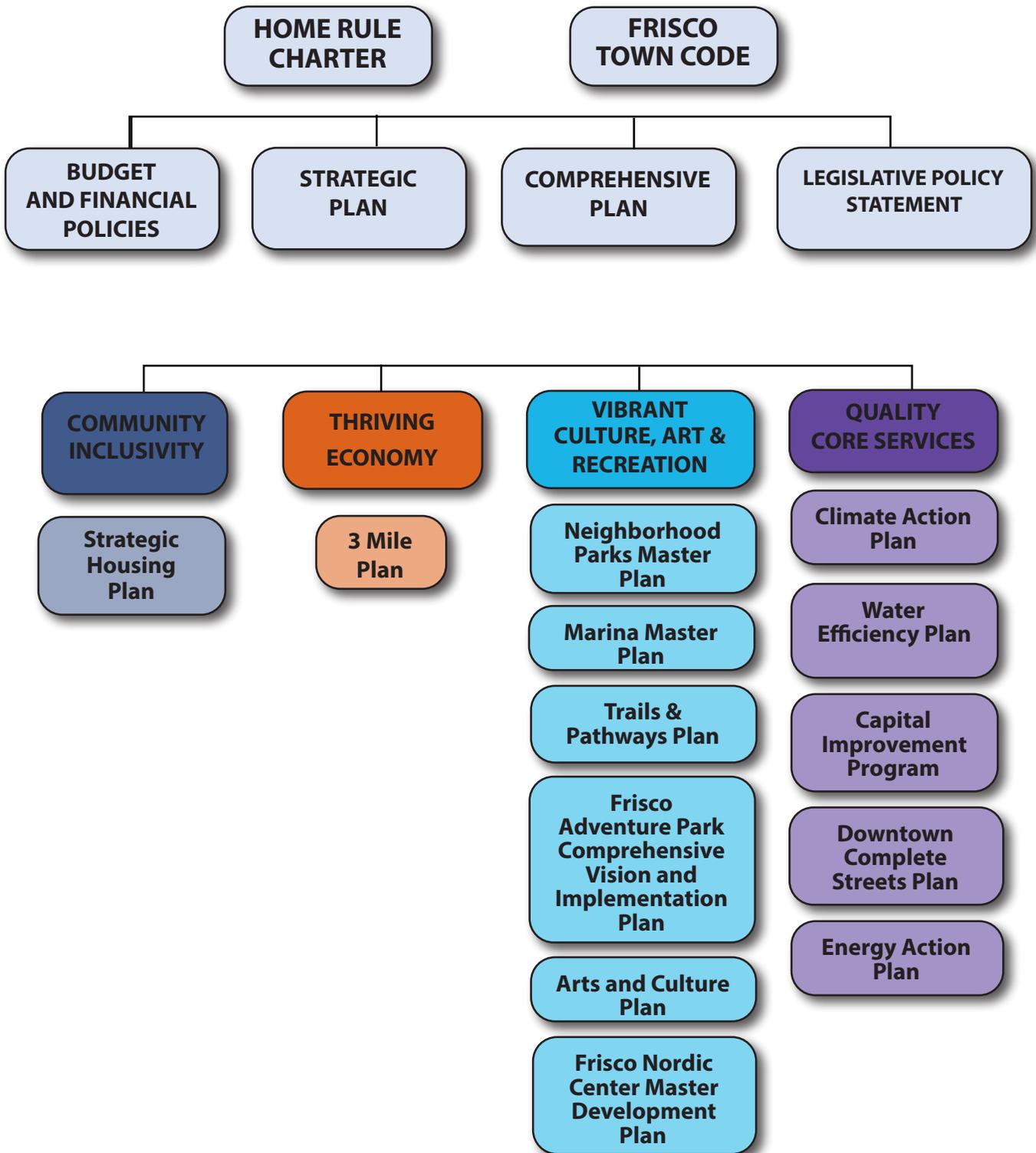
- Support a thriving local economy by positively impacting visitor length of stay and helping guests develop a strong affinity for Frisco as a year-round travel destination.
 - o TOF Strategic Goal: Thriving Economy
 - o Due Date: Q4 2026
- Deliver high-quality, progress-driven core services by promoting environmental stewardship through the Care for Colorado and Do Colorado Right principles.
 - o TOF Strategic Goal: Thriving Economy; Environmental Sustainability
 - o Due Date: Q4 2026
- Strengthen relationships with local businesses to drive customer traffic through strategic brochure distribution and targeted social media promotion.
 - o TOF Strategic Goal: Thriving Economy
 - o Due Date: Q4 2026
- Continue to work with the Colorado Tourism Office (CTO) as a Regional Partner. This partnership offers enhanced networking opportunities, access to the CTO’s brochure distribution system, participation in CTO training, and increased marketing exposure.
 - o TOF Strategic Goal: Thriving Economy
 - o Due Date: Q4 2026

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Adopted Plans

**Town of Frisco
Policy Documents**





The Town has developed a number of planning documents during the past several years to help guide Town Council and Staff decisions.

General Guiding Documents:

Town of Frisco Strategic Plan: Adopted in July of 2024, the Strategic Plan outlines Town Council’s high priority goals. The Strategic Plan is organized by four overarching core values including a thriving economy, an inclusive community, quality core services, and vibrant recreation.

Frisco Comprehensive Plan: Most recently updated in May 2025, a Comprehensive Plan is an important document required by the State of Colorado that helps guide the future growth and development of our community. It seeks to balance Frisco’s unique historical charm and natural surroundings with forward-thinking ideas in several key areas: Housing and Land Use, Transportation and Mobility, Economic Growth and Prosperity, Climate Change and Safety from Natural Disasters, Fairness and Community Services. It helps shape decisions on policies, programs, and projects for the future, ensuring that we keep the community’s best interests in mind.

Financial Policies: The Town updates its financial policy document annually. The policies establish a structured framework to ensure long-term fiscal health, accountability, and strategic resource management. They guide decision-making, mitigate risks, comply with best practices, and support high bond ratings. The most recent version was adopted in January 2025.

Legislative Policy Statement: The Town’s Legislative Policy Statement is reviewed and adopted annually to communicate Frisco’s official positions on legislative issues at the local, state, and federal levels. Adopted late each year for the upcoming legislative session, the statement provides guidance for elected officials, staff, and advocacy partners in advancing the Town’s priorities. It is updated annually and organized by community-focused topics aligned with Town Council’s Strategic Plan.

Plans Related to Quality Core Services:

Capital Improvement Program: A long-term strategic blueprint for Frisco to plan, prioritize, and finance major capital projects, over a 5 year period. It details projects, costs, funding sources, and timelines, guiding significant capital investments to support community growth, maintain assets, and ensure financial responsibility, distinct from the annual operating budget. Per the Town’s charter, the Capital Improvement Program is adopted annually alongside the annual budget.

Climate Action and Resiliency Plan: The Town of Frisco adopted its first standalone Climate Action and Resiliency Plan (CARP) in October 2025 as a five-year roadmap to reduce greenhouse gas emissions and address climate risks such as wildfire, extreme cold, and flooding. The plan replaces reliance on the 2019 Summit Community Climate Action Plan and focuses primarily on building energy and transportation, informed by a 2023 inventory showing building energy as the largest emissions source. CARP integrates related plans and guides Town policies and investments while remaining a living document updated over time.

Downtown Complete Streets Plan: On March 22, 2022, Town Council adopted the Complete Streets Plan. The Plan has been driven by a strong community engagement component that began with a three-day design charrette held in September 2021. Over 150 community members took part in the charrette which included drop-in listening

sessions, stakeholder interviews, an open design studio, and two public open houses intended to educate attendees about the planning process and solicit feedback on issues and opportunities for the downtown street network.

Energy Action Plan: In October 2022, the Town of Frisco adopted an Energy Action Plan through Xcel Energy's Partners in Energy with a vision, goal, and strategies to guide Frisco towards a renewable future. The Plan supports the Town's existing resolution to reach 100% renewable energy by 2035, and our support of the Summit Community Climate Action Plan. During this 7-month process, the Energy Action Team selected four focus areas to prioritize strategies and resources: residents, businesses & institutions, municipal facilities, and regional partnerships. The team identified several strategies to include education, outreach, support, expanded rebates, and expansion of the Solarize Summit program to meet energy goals.

Water Efficiency Plan: Adopted in June 2018, the plan documents Frisco's history of water-saving efforts and outlines future strategies, emphasizing regional partnerships and community values around water quality. It also encourages residents and visitors to reduce water use and support long-term environmental stewardship.

Plans Related to Vibrant Culture, Art and Recreation:

Arts and Culture Strategic Plan: The Frisco Five-Year Arts and Culture Strategic Plan, adopted in January 2023, expresses the vision for arts and culture in Frisco: We are connected to each other through the art we see, hear, and experience and the culture we create together and established the Frisco Arts and Culture Council to achieve these goals.

Frisco Adventure Park Comprehensive Vision and Implementation Plan: Adopted in October of 2020, the plan creates a long-term vision and plan that will position the Town to manage these resources and funds in such a way that the Peninsula Recreation Area (PRA) and surrounding areas can grow and be managed to the highest level of economic, social, and environmental sustainability for future generations to come.

Frisco Neighborhood Parks Master Plan: On October 8, 2019, Frisco Town Council adopted the Neighborhood Parks Master Plan. This plan will serve as a guide for future investment and improvements for four of our community parks: Pioneer, Meadow Creek, Walter Byron, and the Old Town Hall and Community Center Parks. The development of these plans was supported by a comprehensive community outreach process that included open houses, online surveys, and public work sessions with Town Council on design development.

Frisco Marina Park Master Plan: Adopted June 26, 2018, The Master Plan provides a long term vision for the Frisco Bay Marina based on community input, while also defining actionable steps for implementing improvements to meet short term needs.

Trails and Pathways Master Plan: Updated in January 2023, the Frisco Trails and Pathways Master Plan reflects completed projects, changing community priorities, and increased visitation, while continuing to guide trail development, connectivity, maintenance, and wayfinding. The plan incorporates community engagement, capacity analysis, and a comprehensive signage and wayfinding strategy, with an emphasis on year-round, comfortable primary routes and closing key pathway gaps. The plan identifies five high-priority projects and provides a framework for implementing future trail and pathway improvements throughout town.

Nordic Center Master Development Plan: The 2019 plan provides a comprehensive assessment of existing facilities, operations, and future improvements within the Frisco Nordic Center. Developed to meet U.S. Forest Service Special Use Permit requirements, the plan guides development while recognizing the Nordic Center's location within the broader Peninsula Recreation Area. The plan takes a holistic approach to planning across both National Forest System and Town-managed lands to support long-term, coordinated recreation management.

Plans Related to Community Inclusivity

Housing Strategic Plan: In October 2024, Town Council approved the Frisco Strategic Housing Plan, which grew out of a year-long, comprehensive process to create the first community-wide strategic plan focused on housing. The plan identified the need for an additional 329 workforce units (151 ownership and 178 rental) over the next 10 years. These 329 units are in addition to the workforce units already in the pipeline for or in construction. The plan identifies 18 priority sites to meet these goals, which would require partnerships and public and private efforts for an approximate investment of \$188 million in the next 10 years; these 18 sites may be identified in the plan as potential locations but there is no definitive plan to purchase or develop these sites at this time.

Plans Related to Thriving Economy

Three Mile Plan: Adopted in 2018, the Three-Mile Plan is a long-range planning opportunity for municipalities to consider if they want to annex any areas, how they will provide services in any newly annexed areas, and how they will sustain adequate levels of service throughout the rest of the municipality.

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UPDATED TOWN OF FRISCO STRATEGIC PLAN

2024-2028



INTRODUCTION

In June 2024, Frisco Town Council had a retreat facilitated by Dr. Andrew Schnackenberg from the University of Denver's Daniels College of Business to review and revise the Town's strategic plan. This retreat was also informed by work done in the fall of 2023 with staff to better understand the internal, employee culture in Town government, which impacts the capacity and services delivered to the community. This work included a Town of Frisco employee opinion survey, and based upon the results of these surveys, it was determined that the Town of Frisco offers many opportunities to be inspired and innovative/unique in the workplace, but these did not seem to be represented well in the current vision, mission, and values.

As a result of this work with Council and staff, a new vision, mission and values were developed and reviewed with Council during their retreat this past June, and this was presented with more Council and staff revisions during the August 13, 2024 Town Council meeting where Council provided more feedback.

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, how 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 several 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
- *Pillars:* The areas of focus to accomplish the strategic objectives
- *Strategic Objective and Pillars Percentage Weights:* The weights applied to the strategic objectives and pillars are intended to express where resources are most needed at this time to make progress; they are not an expression of ranking or importance.



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

To be a welcoming mountain town that connects people with nature and supports opportunities for community wellbeing.



MISSION

We create a powerful sense of community by maintaining public safety, providing quality core services, fostering connections to one another, and creating unparalleled experiences.



VALUES

- *Be Courageous*
- *Lead and Serve with Care*
- *Show Gratitude*
- *Own It*
- *Embrace Play*



STRATEGIC OBJECTIVES

Work during the June Town Council retreat included Council confirming the four strategic objectives of the plan, as well as arriving at the pillars that supported these objectives. Town Council was also asked to allocate weights to each pillar, as this is critical to delivering results and determining budget allocations. Town Council will evaluate and re-allocate weights to each pillar on an annual basis. The pillar weights are not intended to reflect importance and are instead intended to express where resources are most needed to make progress. The objectives and pillars are as follows:



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 Climate Change: This pillar emphasizes the commitment to protecting the environment and taking proactive steps to mitigate the effects of climate change.
- Infrastructure and Public Safety. Maintaining and enhancing infrastructure, along with providing essential public safety services, are crucial for the well-being and security of the community.
- Financial Responsibility, Community Engagement, and Governance. Balancing the budget, maintaining fund balances, attracting high-performing personnel, and engaging with the community are key to ensuring the town's evolution and effective governance.



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:

- Preservation of Historical Assets: This pillar emphasizes the importance of maintaining and protecting varied historical assets for future generations, ensuring that the
- Town's broad history is preserved and accessible.
- Arts, Culture and Recreation for Residents: The town prioritizes providing arts, culture, and recreational opportunities for its residents, aiming to enhance their quality of life through diverse and engaging activities.
- Accessible Opportunities for All: Recognizing the value of tourism, this pillar focuses on offering unique and accessible arts, culture, and recreational opportunities to all residents and visitors.

STRATEGIC OBJECTIVES



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:

- **Diverse Housing:** Offering a variety of housing types to support the workforce and residents.
- **Lasting Social Sustainability:** Considering equity, inclusivity, and accessibility in decisions and policies.



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:

- **Infrastructure Development:** This includes preserving and improving infrastructure that helps the business community, as well as making plans for and investing in Main Street and Summit Boulevard infrastructure.
- **Workforce and Community Support:** This pillar focuses on increasing workforce housing to appropriate levels, supporting increased access to childcare, and continuing to support regional transit and mobility improvements.
- **Economic Growth and Regulation:** This involves supporting business development and diversification, having a regulatory system that protects health, safety, and welfare while promoting customer service, funding programs, and regulations that support the visions for Main Street and Summit Boulevard.

STRATEGIC PILLAR WEIGHTS

<p>Provide Vibrant Culture, Arts, and Recreation Opportunities</p>	<p>Preservation of Historical Assets 5%</p>	<p>Arts, Culture, and Recreation for Residents 14%</p>	<p>Accessible Opportunities for All 5%</p>
<p>Internal Operations: Provide Progress-driven Quality Core Services</p>	<p>Environmental Stewardship and Climate Change 10%</p>	<p>Infrastructure and Public Safety 18%</p>	<p>Financial Responsibility, Community Engagement, and Governance 5%</p>
<p>Enhance Community Inclusivity</p>	<p>Lasting Social Sustainability 5%</p> <p>Diverse Housing 14%</p>		
<p>Support a Thriving Economy</p>	<p>Economic Growth and Regulation 5%</p>	<p>Workforce and Community Support 14%</p>	<p>Infrastructure Development 5%</p>

QUALITY CORE SERVICES

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

Significant Budgetary Item	Department	2026 Budget
Wages (Percentage of total wages PD = 18%; PW = 16%)	ALL	\$11,932,564
Building Improvements / Repair & Maintenance	Public Works - Facilities	\$1,206,253
PFAS Mitigation	Public Works - Water	\$9,000,000
Road Resurfacing	Public Works - Streets	\$900,000
Solar Light Replacement	Public Works - Capital	\$50,000
Vehicle & Equipment Schedule	Public Works - Capital	\$1,446,000
Water Main Leak Study	Public Works - Water	\$20,000

TOTAL QUALITY CORE SERVICES

\$24,554,817

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	2026 Budget
Ballfield Parking Lot Lighting	Public Works - Capital / Recreation - Nordic & FAP	\$90,000
Community Events	Recreation - Programs	\$594,486
Marina Park Bathrooms	Public Works - Capital / Recreation - Marina	\$700,000
Paddle Sports Dock	Recreation - Marina	\$300,000
Playground/Site Improvements at Town Parks - Pioneer Park	Public Works - Capital / Grounds	\$500,000
Public Art Capital	Communications, Marketing, & Culture	\$40,000
Public Art Programming	Communications, Marketing, & Culture	\$40,000
Trails Construction and Enhancements	Public Works - Capital / Recreation - Nordic	\$150,000
Transfer to Marina Fund	Recreation - Marina	\$295,929

TOTAL VIBRANT RECREATION

\$2,710,415

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	2026 Budget
Community Impact Grants	Administration	\$80,000
Countywide Non-Profit Grants	Administration	\$100,000
Health and Welfare Grants	Administration	\$310,000
Housing Helps	Community Development - Housing	\$150,000
Inclusionary Zoning Study	Community Development - Housing	\$55,000
Secondary Education Scholarships	Administration	\$16,000
Walkability Improvements	Public Works - Capital	\$75,000

TOTAL COMMUNITY INCLUSIVITY

\$786,000

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	2026 Budget
101 W Main	Community Development - Housing	\$2,900,000
602 Galena	Community Development - Housing	\$4,000,000
Bulk Water Station	Public Works - Water	\$150,000
Festival Events	Recreation - Events	\$155,530
Main Street Flowers	Public Works - Grounds	\$40,000
Marketing	Communications, Marketing, & Culture	\$926,106
Parklet Maintenance	Public Works - Streets	\$50,000

TOTAL THRIVING ECONOMY \$8,221,636



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 2026 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 2026**

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

HUMAN RESOURCES
Human Resources
Health Benefits & Wellness

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
Debt Financing

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
Business License 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 2026**

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
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 2026**

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
Gold Rush Nordic Races
Brewski
Little Vikings Ski Program
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, Rail Park
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
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

RECREATION
Long term slip/dock placement on shore

**Desired Program Priorities
By Department 2026**

ADMINISTRATION

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

FINANCE

Education/Conferences

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

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

POLICE

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

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
Guided Nature Hikes

**COMMUNICATIONS,
MARKETING & CULTURE**

Conferences/Education
Membership/Dues
In Town Banners
Visitor Focused Blog
Frisco/Copper Magazine

EVENTS

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

RECREATION

Third Party Events on TOF Property
Disc Golf tournaments

**Non-Essential Program Priorities
By Department 2026**

ADMINISTRATION
Council Meals

FINANCE
None

COMMUNITY DEVELOPMENT
Community Outreach
Redevelopment Recruitment
Economic Development

POLICE
None

PUBLIC WORKS
PRA Trail Maintenance
Nordic/Marina Assistance
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
Disc Golf Leagues

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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
Multi-year Budget Summary

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

	<u>2024 Actual</u>	<u>2025 Budget Original</u>	<u>2025 Budget Amended</u>	<u>2025 Projected Actual</u>	<u>2026 Proposed Budget</u>
Revenues					
Taxes	\$22,505,931	\$22,659,000	\$22,659,000	\$22,376,318	\$22,186,510
Licenses & Permits	1,095,016	935,600	935,600	1,320,345	1,046,385
Intergovernmental	3,877,643	7,953,978	8,004,468	6,185,966	8,803,163
Charges for Services	9,957,702	10,077,409	10,058,784	10,494,047	10,873,892
Investment Income	1,720,017	1,097,020	1,097,020	1,376,440	1,195,300
Other Revenues	949,774	710,975	719,600	994,792	964,000
Total Revenues	\$40,106,082	\$43,433,982	\$43,474,472	\$42,747,908	\$45,069,250
Expenditures					
General Government	7,461,571	7,100,033	7,100,033	7,744,385	8,249,395
Public Safety	2,736,185	3,042,518	3,056,317	3,037,885	3,457,219
Community Development	4,426,937	5,345,899	10,987,258	13,277,198	10,787,994
Public Works	5,600,205	7,974,973	8,606,207	7,901,490	7,255,435
Culture and Recreation	7,040,815	7,207,238	7,207,238	7,131,456	7,613,589
Capital Outlay	18,685,603	20,024,513	23,910,392	14,839,965	15,121,000
Debt Service	1,309,060	1,387,722	1,387,722	1,390,222	1,385,333
Other Expenditures	13,509	100,000	36,491	27,164	50,000
Total Expenditures	\$47,273,885	\$52,182,896	\$62,291,658	\$55,349,765	\$53,919,965
Other Sources (Uses)					
Sale of Assets	160,680	1,385,609	1,385,609	202,609	2,302,500
COP Proceeds	0	0	0	0	0
Loan Proceeds	270,560	295,000	295,000	295,000	295,000
Plant Investment Fees	644,991	664,992	664,992	632,000	600,000
Transfers In	2,974,190	1,971,230	1,971,230	1,971,230	2,113,329
Transfers Out	(1,974,190)	(1,971,230)	(1,971,230)	(1,971,230)	(2,113,329)
	2,076,232	2,345,601	2,345,601	1,129,609	3,197,500
Reconciliation to GAAP Basis					
Capitalized Assets	625,373				
Depreciation	(1,029,391)				
Principal Repayment	19,440				
Net Change in Fund Balance	(181,345)	(6,403,313)	(16,471,585)	(11,492,337)	(5,653,215)
<i>Unavailable Fund Balance</i>	<i>14,516,694</i>	<i>15,091,564</i>	<i>14,073,469</i>	<i>13,280,670</i>	<i>13,280,470</i>
Available Fund Balance - January 1	\$35,842,764	\$29,762,012	\$31,330,105	\$33,531,466	\$23,330,153
Available Fund Balance - December 31	\$33,531,466	\$21,338,909	\$15,205,787	\$23,330,153	\$17,677,138
<i>Total Fund Balance</i>	<i>\$48,048,160</i>	<i>\$36,430,473</i>	<i>\$29,279,256</i>	<i>\$36,610,823</i>	<i>\$30,957,608</i>

**Town of Frisco
2026 Budgeted Revenues and Expenditures**

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Historic Preservation Fund</u>	<u>Conservation Trust Fund</u>	<u>Water Fund</u>	<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>Art & Culture Fund</u>	<u>Marina Fund</u>	<u>Grand Total</u>
Revenues													
Taxes	\$15,223,010	\$2,100,000					\$3,351,000		\$550,000	\$962,500			\$22,186,510
Licenses & Permits	979,785						60,000		6,600				\$1,046,385
Intergovernmental	320,749	0		34,000	8,400,000		0					48,414	\$8,803,163
Charges for Services	4,896,350				1,630,000			1,931,942		5,750		2,409,850	\$10,873,892
Investment Income	675,000	100,000	45	700	200,000	555	125,000	26,000	16,000	30,000	2,000	20,000	\$1,195,300
Other Revenues	64,900		11,000		78,500		460,000	200,000		30,000		119,600	\$964,000
Total Revenues	22,159,794	2,200,000	11,045	34,700	10,308,500	555	3,996,000	2,157,942	572,600	1,028,250	2,000	2,597,864	\$45,069,250
Expenditures													
General Government	5,014,088							2,680,307	555,000				\$8,249,395
Public Safety	3,457,219												\$3,457,219
Community Development	2,554,127						7,673,238			560,629			\$10,787,994
Public Works	5,713,064				1,542,371								\$7,255,435
Culture and Recreation	5,121,829		3,500							352,030	40,000	2,096,230	\$7,613,589
Capital Outlay		4,306,000			10,175,000						40,000	600,000	\$15,121,000
Debt Service		510,933					518,000					356,400	\$1,385,333
Other Expenditures		50,000											\$50,000
Total Expenditures	21,860,327	4,866,933	3,500	0	11,717,371	0	8,191,238	2,680,307	555,000	912,659	80,000	3,052,630	\$53,919,965
Other Sources (Uses)													
COP Proceeds		0											0
Sale of Assets		135,000			12,000		2,090,000					65,500	2,302,500
Loan Proceeds		200,000			95,000								295,000
Plant Investment Fees					600,000								600,000
Transfers In		1,747,400									70,000	295,929	2,113,329
Transfers Out	(2,008,629)			(34,700)						(70,000)			(2,113,329)
Net Change in Fund Balance	(1,709,162)	(584,533)	7,545	0	(701,871)	555	(2,105,238)	(522,365)	17,600	45,591	(8,000)	(93,337)	(5,653,215)
<i>Unavailable Fund Balance</i>	<i>1,417,755</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>6,201,349</i>	<i>0</i>	<i>925,728</i>	<i>0</i>	<i>0</i>	<i>2,009</i>	<i>0</i>	<i>4,733,629</i>	<i>13,280,470</i>
Available Fund Balance - January 1	12,418,311	769,065	8,126	5,582	4,688,736	14,286	2,133,405	1,390,742	314,788	629,072	35,600	867,439	\$23,275,153
Available Fund Balance - December 31	\$10,709,149	\$184,532	\$15,671	\$5,582	\$3,986,865	\$14,841	\$28,167	\$868,377	\$332,388	\$674,863	\$27,600	\$774,102	\$17,622,138
Total Fund Balance	\$12,126,904	\$184,532	\$15,671	\$5,582	\$10,188,214	\$14,841	\$953,895	\$868,377	\$332,388	\$676,872	\$27,600	\$5,507,731	\$30,902,608
<i>Council Set Reserve</i>	<i>\$12,008,985</i>				<i>\$2,093,197</i>			<i>\$868,389</i>				<i>\$804,523</i>	

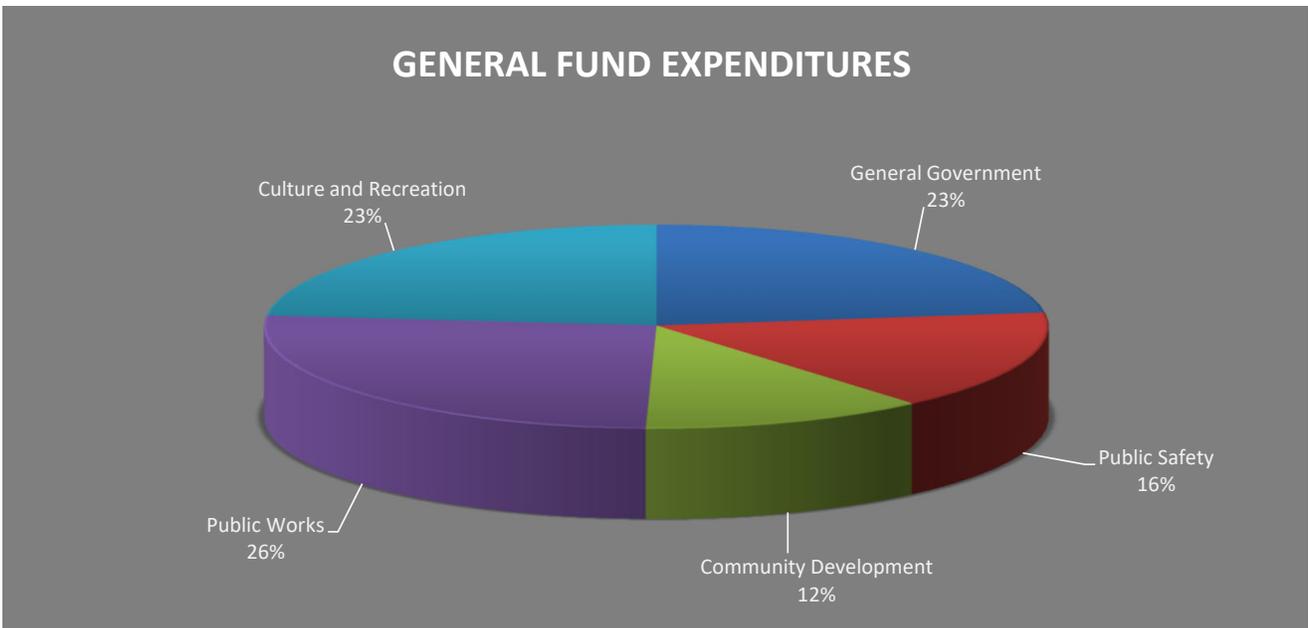
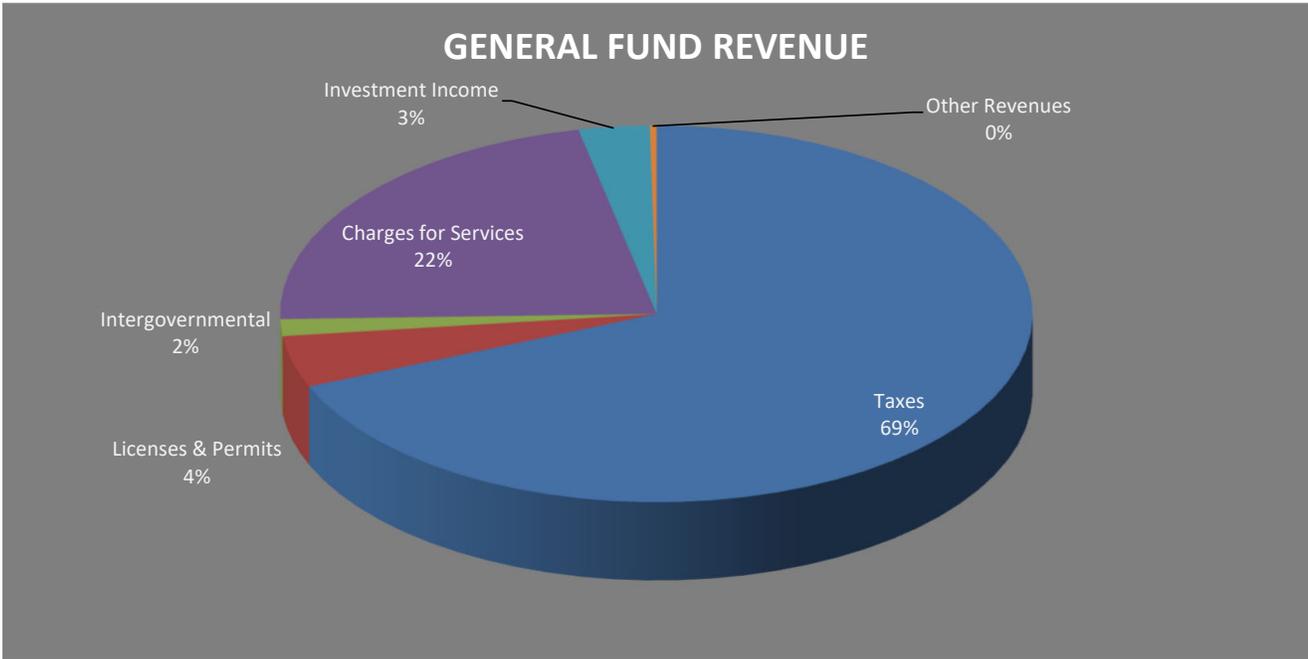
For an analysis of changes in fund balance, see the discussion of fund balances in the Budget/Financial Overview section of this budget document.



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. Since 2014, the Town Council has set the reserve requirement for the General Fund at a seven months of expenditures, based on prior year. Amounts in excess of this reserve are required to be transferred to the Capital Improvement Fund for capital projects.

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Revenues				
Taxes	\$15,216,163	\$15,613,592	\$15,207,318	\$15,223,010
Licenses & Permits	1,008,724	868,400	1,253,745	979,785
Intergovernmental	439,452	393,570	406,613	320,749
Charges for Services	4,302,145	4,118,150	4,647,156	4,896,350
Investment Income	674,188	419,000	640,000	675,000
Other Revenues	83,615	76,100	127,643	64,900
Total Revenues	21,724,287	21,488,812	22,282,475	22,159,794
Expenditures				
General Government	4,445,059	4,606,818	4,580,608	5,014,088
Public Safety	2,736,185	3,056,317	3,037,885	3,457,219
Community Development	2,760,461	2,833,720	2,659,656	2,554,127
Public Works	4,368,929	6,711,380	6,226,006	5,713,064
Culture and Recreation	4,389,773	4,807,866	4,695,607	5,121,829
Total Expenditures	18,700,407	22,016,101	21,199,762	21,860,327
Other Sources (Uses)				
Transfers Out-Capital Improvement Fund	-1,662,772	-1,662,772	-1,662,772	-1,712,700
Transfers Out-Marina Fund	-251,418	-268,458	-268,458	-295,929
Net Change in Fund Balance	1,109,690	-2,458,519	-848,517	-1,709,162
Unavailable Fund Balance	1,417,755	789,480	1,417,755	1,417,755
Unassigned Fund Balance - January 1	12,125,391	10,938,420	13,266,828	12,418,311
Unassigned Fund Balance - December 31	\$13,266,828	\$8,530,693	\$12,418,311	\$10,709,149
Total Fund Balance	\$14,684,583	\$9,320,173	\$13,836,066	\$12,126,904
Council Set Reserve (7-month)				\$12,008,985

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1000-3001	Property Taxes - Mill levy of .798	\$297,122	\$299,092	\$285,532	\$300,277
10-1000-3002	Property Tax Refunds from previous years	-1	0	0	0
10-1000-3003	Specific Ownership Tax - personal property	11,519	10,000	11,500	11,500
10-1000-3006	2% Town Sales Tax	6,879,883	7,020,000	6,937,883	6,937,883
10-1000-3007	2% County Sales Tax	7,308,719	7,500,000	7,314,750	7,314,750
10-1000-3008	Tax on Cigarettes	16,909	15,000	11,000	15,500
10-1000-3010	Severance Tax	778	1,000	653	100
10-1000-3020	Federal Mineral Lease Royalties	5,395	10,000	5,518	3,500
10-1000-3050	Franchise Fees - Qwest, Comcast, Xcel Energy	388,381	410,000	390,000	387,000
10-1000-3101	Interest on Investments - GF portion of allocation	674,189	419,000	640,000	675,000
10-1000-3102	Business Tax Penalties/Interest	69,083	40,000	200,000	51,810
10-1000-3115	Frisco Housing Locals - Rental	0	0	1	0
10-1000-3222	Miscellaneous Revenue - non-recurring receipts	191	0	49,231	0
10-1000-3420	Recreational Marijuana Tax	256,916	308,500	206,000	206,000
10-1000-3502	Road and Bridge Apportionment	105,825	110,000	110,000	110,000
10-1000-3505	Highway Users Tax	133,180	108,000	128,625	131,749
10-1000-3511	Motor Vehicle Registrations - vehicles registered in Frisco	12,963	15,000	12,500	12,500
10-1000-3512	Motor Vehicle Sales Tax - vehicles purchased in Frisco	45,936	35,000	35,000	40,000
10-1000-3707	P-Card Rebates	41,630	45,000	43,912	45,000
10-1000-3708	Audit Revenue	55,937	50,000	50,000	50,000
10-1112-3301	Municipal Court Fees - includes portion of County fines	61,781	20,000	65,000	50,000
10-1114-3005	Paper Filing Fees	1,412	1,000	1,200	1,025
10-1114-3201	Business License Fees	164,302	155,000	165,000	164,275
10-1115-3200	Administrative Fees from Water Fund	42,500	42,500	42,500	43,350
10-1115-3201	Business License Fees	5	0	0	0
10-1115-3202	Dog/Cat Licenses	350	400	350	350
10-1115-3203	Administrative Fees from Marina Fund	20,000	20,000	20,000	20,000
10-1115-3204	Liquor License Fees	13,916	10,000	10,000	10,000
10-1115-3206	Marijuana Licenses	11,520	7,500	2,505	0
10-1115-3220	CORA Revenue - non-recurring receipts	30	200	480	0
10-1115-3222	Miscellaneous Revenue - non-recurring receipts	627	0	0	0
10-1115-3401	Rental Revenue from Leased Town-Owned Properties	18,800	15,300	16,500	16,500
10-1115-3410	Sales of Cemetery Lots	900	500	3,500	0
10-1118-3810	Marketing Filming Fees	1,500	0	750	0
10-1119-3205	Short-term Rental Licenses	232,725	235,500	235,500	232,000
10-1119-3305	Planning Permits and Fees	23,311	25,000	40,000	20,000
10-1119-3306	Plumbing Permits - separate from Building Permits	23,311	26,000	22,000	33,350
10-1119-3307	Mechanical Permits - separate from Building Permits	39,024	16,000	35,000	26,250
10-1119-3309	Parklet Licensing	15,375	15,000	25,390	27,000
10-1119-3310	Building Permits and Fees	398,800	320,000	500,000	394,750
10-1119-3550	State and Federal Grant Funding	82,967	17,033	23,033	0
10-1120-3315	Partnership Contributions	11,300	0	0	0
10-1120-3550	State and Federal Grant Funding	33,458	70,537	70,537	0
10-1120-3710	Plastic Bag Fee	87,305	65,000	70,000	85,600
10-1120-3715	EV Charging Revenues	9,870	7,000	7,000	7,000
10-1120-3720	Renewable Energy Credits	3,196	1,500	1,500	0
10-1121-3222	Miscellaneous Revenue - non-recurring receipts	9,197	7,500	9,000	7,500
10-1121-3223	Surcharge Fee on Fines - used to offset Police education	9,405	8,000	11,500	15,000
10-1121-3315	Partner Contributions	5,000	10,000	10,000	10,000
10-1121-3550	State and Federal Grant Funding	0	8,000	8,000	8,000
10-1121-3553	CDOT Reimbursements	3,428	10,000	3,400	5,000
10-1125-3222	Miscellaneous Revenue - non-recurring receipts	50	200	200	200
10-1125-3250	Tax Exempt Merchandise Sales	250	300	300	200
10-1125-3306	Sponsorship Revenue	5,500	3,000	3,000	0
10-1125-3401	Rental Revenue - Historic Buildings	325	2,200	2,200	2,200
10-1125-3402	Historic Park Tour Revenue	1,295	800	1,000	800
10-1125-3405	Gift Shop Revenue	9,922	11,000	11,000	10,000
10-1125-3725	Donations to Historic Park and Museum	11,580	6,500	6,500	0
10-1130-3222	Miscellaneous Revenue - non-recurring receipts	1,655	2,400	1,700	1,700
10-1131-3300	Excavation Permits - utility costs	16,952	18,000	18,000	20,000
10-1140-3305	Event Permit Fees	50	0	0	0
10-1140-3306	Sponsorship Revenue	0	5,000	5,000	5,000
10-1140-3810	Special Event Parking Lot Usage	0	150	150	150
10-1140-3827	Spec Events: Concerts in the Park	35,299	40,000	35,000	3,000
10-1140-3835	Fall Fest	2,835	0	0	0
10-1150-3306	Sponsorship Revenue	8,500	5,000	5,000	5,000
10-1150-3601	Recreation Program Revenue	8,142	5,000	5,000	2,500
10-1150-3602	Recreation Fun Club Program	168,405	200,000	175,000	200,000
10-1150-3603	Recreation Special Event Revenue	134,423	140,000	140,000	150,000
10-1150-3604	Recreation After School	76,375	111,000	45,000	56,500
10-1150-3605	Recreation Sport Summer Program	71,843	87,000	117,450	110,000
10-1160-3222	Miscellaneous Revenue - non-recurring receipts	3,685	1,000	600	500
10-1160-3500	FAP Gift Card Revenue	3,650	10,000	4,200	3,000
10-1160-3703	Park Rental Fees	34,184	23,000	42,205	47,000
10-1160-3705	Concessionaire Revenue	0	0	16,000	40,000
10-1160-3901	Tubing Hill Revenue	2,402,959	2,150,000	2,654,682	2,800,000
10-1160-3902	Ski Hill Revenue	78,348	75,000	120,143	130,000
10-1160-3903	Event Revenues	0	0	2,000	1,000
10-1160-3904	Food/Beverage Revenues	71,287	126,000	15,500	5,000
10-1160-3905	Retail Sales Revenue	48,086	47,250	47,250	47,250
10-1160-3906	Day Lodge Rental Revenue	13,215	20,000	46,730	54,000
10-1160-3908	PRA Terrain Park Revenue	26,465	97,000	51,355	51,355
10-1160-3907	Ski School Concessionaire	66,231	65,000	68,000	73,860
10-1170-3470	Service and Repair Income	3,664	3,500	4,060	4,060
10-1170-3500	Nordic Center Gift Card Revenue	2,035	5,000	14,000	14,000
10-1170-3703	Nordic Building Rental Revenue	0	1,000	0	0
10-1170-3705	Concessionaire Revenue	66,713	60,000	60,000	60,000
10-1170-3901	Daily Pass Revenue	222,942	190,000	225,000	250,000
10-1170-3902	Punch Pass Revenue	72,110	68,000	65,000	70,000
10-1170-3903	Event Revenue	11,938	10,000	15,000	15,000
10-1170-3904	Food/Beverage Revenue	8,266	7,200	8,500	9,000
10-1170-3905	Retail Sales Revenue	21,047	21,000	18,000	19,000
10-1170-3906	Season Pass Revenue (Joint)	48,787	47,250	56,000	58,000
10-1170-3907	Season Pass revenue (Frisco)	83,300	72,000	85,000	90,000
10-1170-3908	Equipment Rentals	159,993	147,000	160,000	176,000
10-1170-3909	Programs/Lessons	92,012	95,000	100,000	105,000
TOTAL REVENUES - GENERAL FUND		\$21,724,288	\$21,488,812	\$22,282,475	\$22,159,794

GENERAL GOVERNMENT EXPENDITURES

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1110-4010	Benefits (non-medical)	\$16,327	\$92,464	\$50,000	\$49,000
10-1110-4202	Postage	125	3,000	3,000	0
10-1110-4203	Telephone and Wireless Telephone Services	121,444	120,000	118,000	116,000
10-1110-4205	Repairs and Maintenance of Electronic Equip.	8,953	10,000	9,000	9,000
10-1110-4210	Dues & Subscriptions - professional organizations	11,717	12,145	12,300	12,500
10-1110-4211	Election Expenses	10,891	20,000	304	0
10-1110-4226	Internet/Technology Services - maintenance of web site	1,065	2,200	2,200	0
10-1110-4227	Staff Training	24,368	24,000	14,000	20,000
10-1110-4229	Supplies - hosting meetings with other entities	1,448	5,000	800	1,300
10-1110-4231	IT Support Services Contract	149,730	146,000	146,000	153,300
10-1110-4233	Operating Supplies	13,140	15,000	9,000	13,000
10-1110-4244	Monthly Bank Service Charges	31,815	30,000	38,000	48,000
10-1110-4250	Professional Services - legal fees/appraisals	322,904	358,000	308,000	384,000
10-1110-4254	Property Management - 1/2; 1/2 to SCHA	160	0	0	0
10-1110-4276	Community Outreach	76	0	0	0
10-1110-4501	Treasurer's Fees - County fees collected for TOF	5,677	5,500	5,500	5,800
10-1110-4502	Liability and Worker's Comp Insurance	512,653	406,400	523,052	567,500
10-1110-4605	NWCCOG Annual Dues	5,476	5,591	5,595	5,600
10-1110-4615	SCTC IGA Expenses	24,505	30,631	30,000	30,000
10-1110-4620	Cemetery Marker Expense	138	400	400	0
10-1110-4650	VIP Program - employee recognition program	27,193	36,810	36,000	36,000
10-1110-4651	Town Wide Wellness Committee	5,602	13,650	8,000	10,000
10-1110-4652	Town Wide Safety Committee	0	1,000	1,000	1,000
10-1110-4653	Green Team	0	0	8,000	8,000
10-1110-4702	Technical Support Contracts for General Fund	238,838	247,778	291,046	315,573
10-1110-4703	Technical License Purchases for General Fund	150,694	111,600	116,727	211,959
10-1110-4704	Technical Hardware Purchases for General Fund	79,152	32,800	65,926	103,100
10-1110-4705	I-70 Coalition Membership Dues	2,394	2,394	2,394	2,400
10-1110-5901	Interfund Transfers - Capital	1,662,772	1,662,772	1,662,772	1,712,700
10-1110-5903	Interfund Transfers - Marina Fund	251,418	268,458	268,458	295,929
TOTAL GENERAL GOVERNMENT		\$3,680,676	\$3,663,593	\$3,735,474	\$4,111,661

LEGISLATIVE

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1111-4001	Legislative Salaries	\$56,350	\$60,000	\$69,000	\$69,000
10-1111-4010	Benefits	4,365	4,710	5,417	5,417
	SUBTOTAL SALARIES AND BENEFITS	\$60,715	\$64,710	\$74,417	\$74,417
10-1111-4222	Misc Exp	\$0	\$2,000	\$3,333	\$2,000
10-1111-4227	Reg. Fees, Lodging, Travel, & Meals	13,280	18,000	7,000	13,000
10-1111-4229	Council Dinners, Supplies	15,241	15,000	15,000	15,000
	SUBTOTAL OPERATING EXPENSES	\$28,586	\$35,000	\$22,000	\$30,000
	TOTAL LEGISLATIVE	\$89,301	\$99,710	\$96,417	\$104,417

MUNICIPAL COURT

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1112-4001	Municipal Court Salaries	\$4,950	\$5,400	\$5,400	\$5,400
10-1112-4010	Benefits	389	552	552	552
	SUBTOTAL SALARIES AND BENEFITS	\$5,339	\$5,952	\$5,952	\$5,952
10-1112-4202	Postage - Department share	\$15	\$100	\$0	\$0
10-1112-4227	Education	0	0	0	0
10-1112-4250	Professional Services	250	800	400	400
	SUBTOTAL OPERATING EXPENSES	\$265	\$900	\$400	\$400
	TOTAL MUNICIPAL COURT	\$5,604	\$6,852	\$6,352	\$6,352

FINANCE

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1114-4001	Finance Salaries	\$583,104	\$602,749	\$597,170	\$626,969
10-1114-4002	Overtime	321	1,122	300	1,123
10-1114-4010	Benefits	62,767	57,754	59,412	61,650
10-1114-4011	Employer Paid Health Insurance Premium	130,022	94,620	94,620	94,620
10-1114-4050	Retirement Benefits	25,555	36,678	29,115	30,568
	SUBTOTAL SALARIES AND BENEFITS	\$801,769	\$792,923	\$780,617	\$814,930
10-1114-4202	Postage - Department share	\$873	\$600	\$10	\$0
10-1114-4210	Professional Dues and Subscriptions	1,206	2,000	2,000	1,400
10-1114-4227	Reg Fees, Lodging, Travel, & Meals	9,300	12,000	11,000	11,600
10-1114-4233	Supplies	869	500	500	500
10-1114-4250	Professional Services - Audit	76,387	90,000	110,000	74,000
10-1114-4703	Furniture and Equipment - non-capital	0	200	0	200
	SUBTOTAL OPERATING EXPENSES	\$88,634	\$105,300	\$123,510	\$87,700
	TOTAL FINANCE	\$890,404	\$898,223	\$904,127	\$902,630

ADMINISTRATION

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1115-4001	Administration Salaries	\$616,415	\$653,560	\$657,576	\$718,980
10-1115-4002	Administration Overtime	1,428	1,391	687	731
10-1115-4010	Benefits	59,920	57,035	55,635	58,193
10-1115-4011	Employer Paid Health Insurance Premium	89,546	76,485	64,385	76,485
10-1115-4050	Retirement Benefits	39,999	42,567	46,986	50,585
SUBTOTAL SALARIES AND BENEFITS		\$807,308	\$831,038	\$825,269	\$904,974
10-1115-4202	Postage - Department share	\$1,019	\$700	\$4,500	\$4,500
10-1115-4210	Professional Dues and Subscriptions	3,686	5,000	4,000	4,000
10-1115-4211	Election	0	0	0	15,000
10-1115-4224	Department Supplies for meetings, etc.	253	2,000	500	500
10-1115-4227	Reg. Fees, Lodging, Travel, & Meals	12,565	25,000	4,500	13,000
10-1115-4233	Supplies	1,228	0	500	500
10-1115-4265	Advertising for Legal Notices, Job Vacancies	4,874	5,500	750	1,000
10-1115-4703	Furniture and Equipment - non-capital	4,355	10,000	10,000	5,000
SUBTOTAL OPERATING EXPENSES		\$27,980	\$48,200	\$24,750	\$43,500
TOTAL ADMINISTRATION		\$835,287	\$879,238	\$850,019	\$948,474

DISCRETIONARY

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1116-4620	Grants - County-wide Non-profits	\$116,447	\$127,188	\$127,188	\$100,000
10-1116-4621	Grants - Community Impact Grants	101,000	100,000	100,000	80,000
10-1116-4625	Grants - Scholarships	0	25,000	25,000	16,000
TOTAL DISCRETIONARY		\$217,447	\$252,188	\$252,188	\$196,000

HUMAN RESOURCES

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1117-4001	Human Resource Salaries	\$359,076	\$401,730	\$399,668	\$455,558
10-1117-4002	Human Resource Overtime	1,377	3,686	1,000	4,269
10-1117-4010	Benefits	33,376	40,125	39,967	44,396
10-1117-4011	Employer Paid Health Insurance Premium	62,027	63,080	63,080	63,080
10-1117-4050	Retirement Benefits	13,064	19,723	19,346	22,080
	SUBTOTAL SALARIES AND BENEFITS	\$468,919	\$528,344	\$523,061	\$589,383
10-1117-4202	Postage - Department Share	\$25	\$100	\$0	\$0
10-1117-4210	Professional Dues and Subscriptions	15,212	16,000	18,600	16,000
10-1117-4224	Department Supplies for Meetings, etc.	23,232	0	0	0
10-1117-4227	Reg. Fees, Lodging, Travel, & Meals	8,854	16,200	13,600	16,200
10-1117-4233	Supplies	3,246	1,600	1,000	1,600
10-1117-4250	Professional Services	47,497	50,000	36,000	15,000
10-1117-4265	Advertising for Legal Notices, Job Vacancies	35,025	70,000	50,000	59,000
10-1117-4650	Employee Recognition Program	38,520	56,000	25,000	56,000
	SUBTOTAL OPERATING EXPENSES	\$171,611	\$209,900	\$144,200	\$163,800
	TOTAL HUMAN RESOURCES	\$640,530	\$738,244	\$667,261	\$753,183

MARKETING

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1118-4001	Marketing Salaries	\$307,993	\$333,928	\$332,531	\$368,959
10-1118-4010	Benefits	31,915	32,201	32,329	33,572
10-1118-4011	Employer Paid Health Insurance Premium	50,929	47,310	47,310	47,310
10-1118-4050	Retirement Benefits	18,562	21,170	21,063	23,465
SUBTOTAL SALARIES AND BENEFITS		\$409,399	\$434,609	\$433,233	\$473,306
10-1118-4202	Postage - Department share	\$3	\$300	\$150	\$0
10-1118-4210	Professional Dues & Subscriptions	3,105	3,300	3,300	3,300
10-1118-4227	Reg. Fees, Lodging, Travel, & Meals	2,237	7,500	7,500	7,500
10-1118-4233	Supplies	1,435	1,500	1,200	1,500
10-1118-4265	Advertising and Promotions	246,608	280,000	280,000	275,000
10-1118-4590	Public Relations Consultant	49,764	53,000	53,000	48,000
10-1118-4267	Added Events	39	0	0	0
10-1118-4645	Promotional Photography	7,500	15,000	14,000	7,500
10-1118-4655	Website Maint. and Regular Updates	49,773	35,000	35,000	35,000
10-1118-4825	Sponsorships	21,589	25,000	24,000	15,000
SUBTOTAL OPERATING EXPENSES		\$382,053	\$420,600	\$418,150	\$392,800
TOTAL MARKETING		\$791,452	\$855,209	\$851,383	\$866,106

COMMUNITY DEVELOPMENT

Account Number	Account Title	2024 Actual	2025 Budget	Estimated 2025 Year End	Proposed 2026 Budget
10-1119-4001	Community Development Salaries	\$766,469	\$809,140	\$625,000	\$583,020
10-1119-4002	Community Development Overtime	2,512	0	0	0
10-1119-4005	Part-Time Salaries	0	18,200	18,200	18,200
10-1119-4010	Benefits	70,163	82,373	65,000	56,302
10-1119-4011	Employer Paid Health Insurance Premium	104,511	157,700	93,000	94,620
10-1119-4050	Retirement Benefits	22,387	31,058	25,000	20,351
	SUBTOTAL SALARIES AND BENEFITS	\$966,042	\$1,098,471	\$826,200	\$772,493
10-1119-4202	Postage - Department share	\$1,246	\$1,000	\$0	\$0
10-1119-4210	Professional Dues and Subscriptions	1,981	3,000	3,000	2,000
10-1119-4221	Printing	303	1,000	1,000	500
10-1119-4227	Reg. Fees, Lodging, Travel, & Meals	8,486	10,000	10,000	10,000
10-1119-4230	Code Books	0	0	2,000	2,000
10-1119-4233	Supplies	1,820	1,500	1,500	850
10-1119-4250	Legal and Consulting Fees	619	10,000	10,000	10,000
10-1119-4260	Gas/Oil - Department share for vehicles	23	0	0	0
10-1119-4265	Advertising	1,086	2,500	2,500	1,500
10-1119-4306	Planning Commission Expenses	1,770	3,600	3,600	3,000
10-1119-4313	Building Professional Consultant	262,531	14,900	406,200	449,700
10-1119-4521	GOVOS Support Software	55,331	50,000	50,000	52,500
10-1119-4588	Special Projects	177,708	72,293	30,000	0
10-1119-4703	Furniture and Equipment - non-capital	5,234	1,000	1,000	500
10-1119-5079	Unified Development Code amendments - non-capital	0	10,000	0	5,000
	SUBTOTAL OPERATING EXPENSES	\$518,137	\$180,793	\$520,800	\$537,550
	TOTAL COMMUNITY DEVELOPMENT	\$1,484,179	\$1,279,264	\$1,347,000	\$1,310,043

SUSTAINABILITY

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1120-4001	Sustainability Salaries	\$151,537	\$163,436	\$80,889	\$93,607
10-1120-4002	Sustainability Overtime	32	1,773	0	0
10-1120-4010	Benefits	15,199	17,119	14,370	15,368
10-1120-4011	Employer Paid Health Insurance Premium	30,696	31,540	15,770	15,770
10-1120-4050	Retirement Benefits	4,693	4,956	1,427	2,808
	SUBTOTAL SALARIES AND BENEFITS	\$202,157	\$218,824	\$112,456	\$127,553
10-1120-4202	Postage - Department share	\$0	\$100	\$0	\$0
10-1120-4210	Professional Dues and Subscriptions	2,050	7,240	7,240	7,240
10-1120-4221	Printing	140	200	200	200
10-1120-4227	Reg. Fees, Lodging, Travel, & Meals	5,082	4,250	2,000	3,000
10-1120-4233	Supplies	98	500	500	500
10-1120-4250	Professional Services	76,075	138,925	60,000	0
10-1120-4265	Advertising	251	500	500	500
10-1120-4277	Environmental Program Partnerships	149,587	122,380	137,749	121,885
10-1120-4401	Sustainability Utilities	10,669	0	10,000	12,000
10-1120-4588	Public Outreach	881	1,500	500	1,500
10-1120-4603	Reusable Bottle Strategy	12,000	12,000	12,000	12,000
10-1120-4621	Grants - Frisco Health, Welfare and Community Services	0	79,000	5,000	5,000
10-1120-4715	Reusable Bag Expense	25,840	112,628	112,628	85,600
10-1120-4703	Furniture and Equipment - non-capital	0	1,200	500	1,000
	SUBTOTAL OPERATING EXPENSES	\$282,673	\$480,423	\$348,817	\$250,425
	TOTAL SUSTAINABILITY	\$484,830	\$699,247	\$461,273	\$377,978

POLICE

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1121-4001	Police Salaries	\$1,686,107	\$1,783,742	\$1,783,742	\$2,104,181
10-1121-4002	Overtime	105,044	75,586	75,586	96,290
10-1121-4003	Reimbursable Salaries	0	0	0	0
10-1121-4010	Benefits	80,749	77,227	77,227	82,847
10-1121-4011	Employer Paid Health Insurance Premium	298,041	283,860	283,860	283,860
10-1121-4050	Retirement Benefits	41,097	89,196	89,196	101,679
10-1121-4051	FPPA Retirement Benefits	190,649	233,259	233,259	284,934
SUBTOTAL SALARIES AND BENEFITS		\$2,401,687	\$2,542,870	\$2,542,870	\$2,953,791
10-1121-4202	Postage - Department share	\$1,386	\$1,500	\$400	\$1,500
10-1121-4205	Equipment Repair and Maintenance	2,599	1,000	1,000	1,000
10-1121-4210	Professional Dues and Subscriptions	19,340	16,000	16,000	16,000
10-1121-4218	Weapons Range Operating Expense	12,268	15,000	15,000	15,000
10-1121-4227	Reg. Fees, Lodging, Travel, & Meals	24,636	15,000	12,000	15,000
10-1121-4228	Recruitment Strategies	23,668	10,000	8,500	8,000
10-1121-4233	Supplies	9,860	10,000	18,000	10,000
10-1121-4250	Professional Services	7,381	6,500	6,500	6,500
10-1121-4260	Gas/Oil - Department share for vehicles	176	0	0	0
10-1121-4270	Uniforms	17,992	15,000	12,000	12,000
10-1121-4273	Towing Expenses	201	0	300	0
10-1121-4274	Communication (Dispatch) Services	154,884	335,815	335,815	338,315
10-1121-4281	MERT External Program Expenses	6,201	28,799	10,000	21,780
10-1121-4282	MERT Internal Program Expenses	35,752	38,333	36,000	38,333
10-1121-4283	D.A.R.E. Program Expenses	0	500	500	0
10-1121-4301	Animal Impound Fees - Summit County	4,888	4,500	6,000	4,500
10-1121-4613	County HAZMAT Fees	13,267	12,500	14,000	14,500
10-1121-4703	Furniture and Equipment - non-capital	0	3,000	3,000	1,000
SUBTOTAL OPERATING EXPENSES		\$334,498	\$513,447	\$495,015	\$503,428
TOTAL POLICE		\$2,736,185	\$3,056,317	\$3,037,885	\$3,457,219

HISTORIC PARK

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1125-4001	Historic Park Salaries	\$246,262	\$221,049	\$223,866	\$239,666
10-1125-4002	Overtime	142	921	60	1,007
10-1125-4005	Part-time Salaries	19,331	60,639	67,069	70,363
10-1125-4010	Benefits	25,754	23,650	29,139	30,644
10-1125-4011	Employer Paid Health Insurance Premium	45,215	47,310	47,310	47,310
10-1125-4050	Retirement Benefits	5,706	13,656	10,811	11,515
	SUBTOTAL SALARIES AND BENEFITS	\$342,411	\$367,225	\$378,255	\$400,505
10-1125-4202	Postage - Department share	\$23	\$150	\$0	\$0
10-1125-4205	Equipment Repair and Maintenance	992	1,500	1,500	1,500
10-1125-4207	Building Repair and Maintenance	2,888	13,000	8,000	9,000
10-1125-4210	Professional Dues and Subscriptions	1,622	2,500	2,300	2,500
10-1125-4221	Printing	4,783	4,000	3,200	6,000
10-1125-4227	Reg. Fees, Lodging, Travel, and Meals	3,384	4,000	4,000	4,000
10-1125-4233	Supplies	1,129	2,400	2,100	2,400
10-1125-4265	Advertising	6,663	15,000	10,000	13,000
10-1125-4401	Utility Costs - park buildings	9,616	15,000	13,400	13,000
10-1125-4477	Cleaning/Janitorial Expenses	10,127	15,000	8,000	10,000
10-1125-4703	Furniture and Equipment - non-capital	3,641	5,000	4,000	1,500
10-1125-4890	Museum Special Events	19,215	25,000	25,000	25,000
10-1125-4891	Museum Retail Inventory	8,010	10,000	9,600	10,000
10-1125-4892	Imprint Retail	1,383	5,000	5,000	3,650
10-1125-4893	Exhibit Expenses	10,207	23,000	21,000	16,000
10-1125-4894	Historic Park Programs/Outreach	4,414	9,000	9,000	9,500
	SUBTOTAL OPERATING EXPENSES	\$88,098	\$149,550	\$126,100	\$127,050
	TOTAL HISTORIC PARK	\$430,509	\$516,775	\$504,355	\$527,555

PUBLIC WORKS ADMINISTRATION

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1130-4001	PW Admin Salaries	\$415,689	\$457,795	\$457,654	\$502,400
10-1130-4002	Overtime	1	1,000	1,000	109
10-1130-4010	Benefits	40,022	43,830	41,758	44,994
10-1130-4011	Employer Paid Health Insurance Premium	57,905	59,926	59,926	59,926
10-1130-4050	Retirement Benefits	19,947	23,450	19,550	21,258
	SUBTOTAL SALARIES AND BENEFITS	\$533,564	\$586,001	\$579,888	\$628,687
10-1130-4202	Postage - Department share	\$9	\$125	\$125	\$0
10-1130-4210	Professional Dues and Subscriptions	1,962	5,000	4,000	4,000
10-1130-4227	Reg. Fees, Lodging, Travel, and Meals	6,598	7,500	7,500	7,500
10-1130-4233	Supplies	2,798	7,500	7,500	7,500
10-1130-4250	Professional Services	55,885	235,000	125,000	250,000
10-1130-4265	Advertising	2,096	8,000	2,000	3,000
10-1130-4270	Uniforms - Department share	2,939	8,000	4,000	8,000
	SUBTOTAL OPERATING EXPENSES	\$72,287	\$271,125	\$150,125	\$280,000
	TOTAL PW ADMIN	\$605,851	\$857,126	\$730,013	\$908,687

PUBLIC WORKS STREETS

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1131-4001	PW Streets Salaries	\$296,911	\$397,596	\$303,230	\$360,509
10-1131-4002	Overtime	12,750	20,000	14,487	14,444
10-1131-4005	Seasonal Salaries	1,838	4,000	3,000	0
10-1131-4010	Benefits	32,542	0	35,244	38,331
10-1131-4011	Employer Paid Health Insurance Premium	78,098	94,620	78,850	86,735
10-1131-4050	Retirement Benefits	6,990	17,859	13,195	11,369
SUBTOTAL SALARIES AND BENEFITS		\$429,129	\$534,075	\$448,006	\$511,388
10-1131-4205	Equipment Repair and Maintenance	699	0	600	2,000
10-1131-4210	Professional Dues and Subscriptions	1,049	2,500	2,500	2,500
10-1131-4227	Reg. Fees, Lodging, Travel, and Meals	3,344	10,000	10,000	10,000
10-1131-4233	Supplies	357	500	500	500
10-1131-4250	Professional Services - surveying, engineering	79,661	92,500	92,500	100,000
10-1131-4265	Advertising	2,829	5,000	3,000	3,000
10-1131-4270	Uniforms - Department share	4,752	6,500	5,000	6,500
10-1131-4271	Tools	816	10,000	7,500	7,500
10-1131-4401	Utility Costs - Street lights	69,366	80,000	80,000	160,000
10-1131-4402	Road Resurfacing - non-capital costs	885,089	1,400,000	1,400,000	900,000
10-1131-4403	Routine Street Maintenance	99,614	92,496	90,000	95,000
10-1131-4404	Snow Removal - Deicers, Contract Hauling	132,656	170,000	100,000	150,000
10-1131-4585	Equipment Rental	0	40,000	20,000	15,000
10-1131-4703	Furniture and Equipment - non-capital	0	0	0	10,000
10-1131-4965	Curb Replacement	149,692	250,000	250,000	150,000
10-1131-4980	Bridge Improvements	900	487,100	487,100	75,000
SUBTOTAL OPERATING EXPENSES		\$1,430,823	\$2,646,596	\$2,548,700	\$1,687,000
TOTAL PW STREETS		\$1,859,952	\$3,180,671	\$2,996,706	\$2,198,388

PUBLIC WORKS BUILDINGS

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1132-4001	PW Buildings Salaries	\$191,588	\$208,854	\$190,956	\$227,728
10-1132-4002	Overtime	2,807	3,921	3,661	4,173
10-1132-4010	Benefits	19,185	22,271	21,502	23,635
10-1132-4011	Employer Paid Health Insurance Premium	56,403	47,310	47,310	47,310
10-1132-4050	Retirement Benefits	6,887	7,822	7,429	8,463
	SUBTOTAL SALARIES AND BENEFITS	\$276,869	\$290,178	\$270,858	\$311,309
10-1132-4207	Repair/Maintenance -Town Buildings	\$216,080	\$583,920	\$583,920	\$425,000
10-1132-4210	Professional Dues and Subscriptions	1,821	3,000	3,000	16,244
10-1132-4227	Reg. Fees, Lodging, Travel, and Meals	3,642	5,000	7,500	6,500
10-1132-4233	Supplies	55	3,000	2,000	12,000
10-1132-4250	Professional Services - surveying	3,900	10,000	5,000	10,000
10-1132-4265	Advertising	1,160	1,000	1,000	1,000
10-1132-4270	Uniforms - Department share	1,358	3,000	3,000	3,000
10-1132-4400	Pest Control - insects, wildlife	1,113	1,200	1,200	1,200
10-1132-4401	Utilities for Town Owned Buildings, Parks	52,165	70,000	70,000	70,000
10-1132-4407	Renewable Utilities for Town Owned Buildings, Parks	67,549	40,000	70,000	70,000
10-1132-4411	Trash & Recycling Expense	67,162	50,000	50,000	60,000
10-1132-4412	Cleaning Services	0	0	0	60,000
10-1132-4703	Furniture and Equipment - non-capital	0	10,000	11,902	10,000
	SUBTOTAL OPERATING EXPENSES	\$416,005	\$780,120	\$808,522	\$744,944
	TOTAL PW FACILITIES	\$692,874	\$1,070,298	\$1,079,380	\$1,056,253

PUBLIC WORKS FLEET

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1133-4001	Fleet Salaries	\$167,124	\$222,948	\$230,000	\$267,416
10-1133-4002	Overtime	3,235	8,844	8,844	10,262
10-1133-4010	Benefits	18,845	24,006	25,360	28,023
10-1133-4011	Employer Paid Health Insurance Premium	28,009	47,310	47,310	47,310
10-1133-4050	Retirement Benefits	9,947	10,690	14,406	16,369
	SUBTOTAL SALARIES AND BENEFITS	\$227,160	\$313,798	\$325,920	\$369,380
10-1133-4205	Repair/Maintenance of Vehicles - all departments	\$75,107	\$100,000	\$100,000	\$100,000
10-1133-4210	Professional Dues and Subscriptions	6,400	7,000	7,000	7,000
10-1133-4227	Reg. Fees, Lodging, Travel, and Meals	611	8,000	3,000	5,000
10-1133-4233	Supplies	0	600	600	1,000
10-1133-4250	Professional Services	2,014	8,000	5,000	5,000
10-1133-4260	Gas/Oil	181,121	155,000	145,000	145,000
10-1133-4265	Advertising	1,160	1,000	1,000	1,000
10-1133-4270	Uniforms - Department share	6,269	8,000	8,000	8,000
10-1133-4271	Tools	2,080	7,000	7,000	7,000
10-1133-4404	Snow Removal - Plow Blades, Blowers	11,523	12,000	12,000	18,000
10-1133-4405	EV Tools and Training	0	50,000	0	5,000
	SUBTOTAL OPERATING EXPENSES	\$286,285	\$356,600	\$288,600	\$302,000
	TOTAL PW FLEET	\$513,445	\$670,398	\$614,520	\$671,380

PUBLIC WORKS GROUNDS

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1134-4001	PW Grounds Salaries	\$420,339	\$545,858	\$484,187	\$525,461
10-1134-4002	Overtime	10,978	8,644	8,644	9,967
10-1134-4005	Seasonal Salaries	51,532	69,047	69,047	72,335
10-1134-4010	Benefits	52,796	63,419	54,749	61,135
10-1134-4011	Employer Paid Health Insurance Premium	104,569	126,160	118,275	118,275
10-1134-4050	Retirement Benefits	21,250	28,809	21,735	23,433
	SUBTOTAL SALARIES AND BENEFITS	\$661,465	\$841,937	\$756,637	\$810,606
10-1134-4205	Repair/Maintenance of Vehicles & mowers	\$118	\$10,000	\$3,000	\$5,000
10-1134-4210	Professional Dues and Subscriptions	95	250	250	250
10-1134-4227	Reg. Fees, Lodging, Travel, and Meals	8,693	10,000	9,000	10,000
10-1134-4233	Supplies	10,188	33,400	13,000	15,000
10-1134-4250	Professional Services	8,392	15,000	10,000	15,000
10-1134-4265	Advertising	1,160	1,100	1,000	1,000
10-1134-4270	Uniforms - Department share	2,305	4,200	4,000	5,500
10-1134-4400	Pest Control - insects, wildlife	1,393	2,500	2,000	3,000
10-1134-4404	Snow Removal - Town Owned Buildings/Parks	623	3,000	1,500	3,000
10-1134-4703	Equipment/Furniture	2,375	11,500	5,000	10,000
	SUBTOTAL OPERATING EXPENSES	\$35,342	\$90,950	\$48,750	\$67,750
	TOTAL PW GROUNDS	\$696,806	\$932,887	\$805,387	\$878,356

RECREATION

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1150-4001	Recreation Salaries	\$263,785	\$188,970	\$188,970	\$292,824
10-1150-4002	Overtime	5,643	4,827	4,827	5,530
10-1150-4005	Seasonal Salaries	232,234	309,627	248,135	331,644
10-1150-4010	Benefits	49,819	51,307	22,084	57,230
10-1150-4011	Employer Paid Health Insurance Premium	55,695	37,060	37,060	45,733
10-1150-4050	Retirement Benefits	9,280	10,610	12,055	13,195
SUBTOTAL SALARIES AND BENEFITS		\$616,456	\$602,401	\$513,131	\$746,156
10-1150-4202	Postage - Department share	\$6	\$150	\$50	\$0
10-1150-4210	Professional Dues and Subscriptions	1,829	1,200	2,000	1,200
10-1150-4227	Reg. Fees, Lodging, Travel, and Meals	5,749	8,000	5,000	8,000
10-1150-4233	Operating Supplies	523	1,000	750	1,000
10-1150-4244	Bank Service Charges	1,368	4,000	4,000	4,000
10-1150-4250	Professional Services	3,312	10,000	10,000	10,000
10-1150-4265	Advertising	14,994	17,000	17,000	17,000
10-1150-4477	Cleaning Services	0	7,000	7,000	8,000
10-1150-4602	Recreation Sports	21,705	26,500	26,500	21,900
10-1150-4604	Recreation Contracted Expenses	28,407	35,000	35,000	42,000
10-1150-4605	Recreation Fun Club	37,266	49,000	32,000	49,000
10-1150-4606	Recreation Winter Vacation Sensation	5,198	6,000	4,500	2,500
10-1150-4607	Recreation Supplies	2,549	3,000	3,000	1,000
10-1150-4608	Recreation Scholarship	705	5,000	5,000	5,000
10-1150-4609	Afterschool	0	2,500	1,000	1,000
10-1150-4701	Van Rental	17,378	15,000	15,000	8,000
10-1150-4702	Programs/Activities-Admission Fees, etc.	1,345	2,500	2,000	1,000
10-1150-4703	Furniture and Equipment - non-capital	1,617	10,000	8,000	3,000
10-1150-4850	Uniforms - Recreation Team	980	2,000	2,000	1,000
SUBTOTAL OPERATING EXPENSES		\$144,931	\$204,850	\$179,800	\$184,600
TOTAL RECREATION PROGRAMS		\$761,387	\$807,251	\$692,931	\$930,756

RECREATION

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1150-4001	Recreation Salaries	\$263,785	\$188,970	\$188,970	\$292,824
10-1150-4002	Overtime	5,643	4,827	4,827	5,530
10-1150-4005	Seasonal Salaries	232,234	309,627	248,135	331,644
10-1150-4010	Benefits	49,819	51,307	22,084	57,230
10-1150-4011	Employer Paid Health Insurance Premium	55,695	37,060	37,060	45,733
10-1150-4050	Retirement Benefits	9,280	10,610	12,055	13,195
	SUBTOTAL SALARIES AND BENEFITS	\$616,456	\$602,401	\$513,131	\$746,156
10-1150-4202	Postage - Department share	\$6	\$150	\$50	\$0
10-1150-4210	Professional Dues and Subscriptions	1,829	1,200	2,000	1,200
10-1150-4227	Reg. Fees, Lodging, Travel, and Meals	5,749	8,000	5,000	8,000
10-1150-4233	Operating Supplies	523	1,000	750	1,000
10-1150-4244	Bank Service Charges	1,368	4,000	4,000	4,000
10-1150-4250	Professional Services	3,312	10,000	10,000	10,000
10-1150-4265	Advertising	14,994	17,000	17,000	17,000
10-1150-4477	Cleaning Services	0	7,000	7,000	8,000
10-1150-4602	Recreation Sports	21,705	26,500	26,500	21,900
10-1150-4604	Recreation Contracted Expenses	28,407	35,000	35,000	42,000
10-1150-4605	Recreation Fun Club	37,266	49,000	32,000	49,000
10-1150-4606	Recreation Winter Vacation Sensation	5,198	6,000	4,500	2,500
10-1150-4607	Recreation Supplies	2,549	3,000	3,000	1,000
10-1150-4608	Recreation Scholarship	705	5,000	5,000	5,000
10-1150-4609	Afterschool	0	2,500	1,000	1,000
10-1150-4701	Van Rental	17,378	15,000	15,000	8,000
10-1150-4702	Programs/Activities-Admission Fees, etc.	1,345	2,500	2,000	1,000
10-1150-4703	Furniture and Equipment - non-capital	1,617	10,000	8,000	3,000
10-1150-4850	Uniforms - Recreation Team	980	2,000	2,000	1,000
	SUBTOTAL OPERATING EXPENSES	\$144,931	\$204,850	\$179,800	\$184,600
	TOTAL RECREATION PROGRAMS	\$761,387	\$807,251	\$692,931	\$930,756

FRISCO ADVENTURE PARK

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1160-4001	Salaries	\$695,833	\$598,053	\$598,053	\$743,395
10-1160-4002	Overtime	32,546	18,968	18,968	15,132
10-1160-4005	Seasonals	411,121	574,881	574,881	549,538
10-1160-4010	Benefits	103,149	123,256	123,256	101,370
10-1160-4011	Employer Paid Health Insurance Premium	137,796	141,930	141,930	141,930
10-1160-4050	Retirement Benefits	10,341	23,933	23,933	30,933
SUBTOTAL SALARIES AND BENEFITS		\$1,390,787	\$1,481,021	\$1,481,021	\$1,582,298
10-1160-4201	Signage, Fence, Padding	\$10,104	\$11,000	\$11,000	\$8,000
10-1160-4203	Telephone	\$35	\$0	\$0	\$0
10-1160-4205	Equipment Repair Maintenance	22,123	40,000	35,000	35,000
10-1160-4207	Building Maintenance	1,883	8,000	17,000	8,000
10-1160-4208	Conveyor Lift System Maintenance	4,833	6,000	10,760	6,000
10-1160-4221	Supplies/Ticketing	20,323	17,000	17,000	17,000
10-1160-4223	Retail Merchandise	36,437	40,000	40,000	40,000
10-1160-4225	Food & Beverage	37,150	40,000	11,000	8,000
10-1160-4227	Travel/Education/Lodging	12,371	12,000	12,000	10,000
10-1160-4234	First Aid Supplies	3,945	4,000	4,000	3,000
10-1160-4244	Bank Service Charges	120,910	80,000	100,000	80,000
10-1160-4250	Professional Services	12,279	10,000	10,000	10,000
10-1160-4265	Advertising	47,829	50,000	50,000	50,000
10-1160-4270	Uniforms-Department	12,307	19,000	19,000	17,000
10-1160-4401	Utility Costs	70,337	75,000	75,000	75,000
10-1160-4405	Snowmaking Supplies	13,993	11,150	11,150	9,000
10-1160-4409	General Site Maintenance	25,530	38,000	38,000	35,000
10-1160-4411	Tubing Hill/Terrain Park Maintenance	46,857	20,000	25,000	20,000
10-1160-4455	Permit/License Fees	9,268	6,000	6,624	9,000
10-1160-4477	Cleaning	25,707	50,000	45,000	45,000
10-1160-4480	PRA Program/Event Expenses	0	2,000	2,000	0
10-1160-4501	FAP Gift Card Expense	907	10,000	1,500	1,500
SUBTOTAL OPERATING EXPENSES		\$535,128	\$549,150	\$541,034	\$486,500
TOTAL FRISCO ADVENTURE PARK		\$1,925,915	\$2,030,171	\$2,022,055	\$2,068,798

FRISCO NORDIC CENTER

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
10-1170-4001	Salaries	\$345,921	\$298,930	\$298,930	\$369,384
10-1170-4002	Overtime	13,882	8,063	8,000	6,847
10-1170-4005	Seasonals	163,000	265,855	265,855	323,069
10-1170-4010	Benefits	53,736	61,812	61,812	66,321
10-1170-4011	Employer Paid Health Insurance Premium	95,776	74,908	74,908	70,965
10-1170-4050	Retirement Benefits	13,216	16,522	16,522	21,728
	SUBTOTAL SALARIES AND BENEFITS	\$685,531	\$726,090	\$726,027	\$858,314
10-1170-4201	Signage, Fence, Padding	\$4,840	\$5,000	\$5,000	\$3,000
10-1170-4205	Equipment Repair Maintenance	13,954	18,000	29,000	18,000
10-1170-4207	Building Maintenance	2,543	2,000	2,000	1,000
10-1170-4210	Professional Dues and Subscriptions	3,574	2,500	2,000	1,500
10-1170-4221	Supplies/Ticketing	9,362	10,000	10,000	10,000
10-1170-4222	Ranger Program/Supplies	12,594	15,000	15,000	5,000
10-1170-4223	Retail Merchandise	12,568	12,000	13,000	15,000
10-1170-4225	Food & Beverage	2,737	5,000	5,000	5,000
10-1170-4227	Travel/Education/Lodging	3,641	6,500	5,000	4,000
10-1170-4244	Bank Service Charges	15,131	13,000	13,000	14,000
10-1170-4250	Professional Services	6,460	7,000	6,000	2,000
10-1170-4265	Advertising	15,050	17,000	17,000	15,000
10-1170-4270	Uniforms	1,665	7,000	5,000	3,000
10-1170-4401	Utility Costs	2,977	7,000	3,500	3,500
10-1170-4409	General Site Maintenance	1,403	5,000	3,000	5,000
10-1170-4455	Permit/License Fees	2,668	4,000	4,000	4,000
10-1170-4477	Cleaning	7,426	10,000	7,500	7,500
10-1170-4480	Special Events	655	10,900	10,900	6,020
10-1170-4500	Nordic Rental Equipment	21,197	31,000	15,000	17,500
10-1170-4501	Gift Card Expense	760	600	600	400
10-1170-4703	Furniture & Equipment - Non-Capital	484	3,000	3,000	1,500
	SUBTOTAL OPERATING EXPENSES	\$141,690	\$191,500	\$174,500	\$141,920
	TOTAL FRISCO NORDIC CENTER	\$827,220	\$917,590	\$900,527	\$1,000,234



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 2024, Town Council updated 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 2026-2030 Capital Improvement Program identify at least one of the four key goals of the 2024 Strategic Plan, as revised. The projects included in the 2026 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. The other major revenue source for this fund is real estate transfer fees. Major capital projects are only those items costing \$25,000 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.

	2024	2025	2025	2026
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Real Estate Transfer Fees	\$2,185,418	\$2,000,000	\$2,100,000	\$2,100,000
Intergovernmental Grants	1,463,372	150,000	350,000	0
Investment Income	295,074	205,000	135,000	100,000
Total Revenues	3,943,864	2,355,000	2,585,000	2,200,000
<u>Expenditures</u>				
Capital Outlay	10,237,511	10,080,377	7,850,525	4,306,000
Repair and Maintenance	13,509	11,491	2,164	50,000
Debt Service	441,713	515,072	515,072	510,933
Other	0	25,000	25,000	0
Total Expenditures	10,692,733	10,631,940	8,392,761	4,866,933
<u>Other Sources (Uses)</u>				
Sale of Assets	108,779	168,609	168,609	135,000
Repayment of Loan from Developer	200,000	200,000	200,000	200,000
Transfers In - General Fund	1,662,772	1,662,772	1,662,772	1,712,700
Transfers In - Conservation Trust Fund	60,000	40,000	40,000	34,700
Transfers In - Lodging Tax	1,000,000	0	0	0
Net Change in Fund Balance	-3,717,318	-6,205,559	-3,736,380	-584,533
Unavailable Fund Balance	0	0	0	0
Unassigned Fund Balance - January 1	8,222,762	6,477,530	4,505,444	769,065
Unassigned Fund Balance - December 31	\$4,505,444	\$271,971	\$769,065	\$184,532

CAPITAL IMPROVEMENT FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
20-2000-3003	Developer Loan Payments	\$200,000	\$200,000	\$200,000	\$200,000
20-2000-3101	Interest on Investments -CIF portion	295,074	205,000	135,000	100,000
20-2000-3125	Real Estate Investment Fees	2,185,418	2,000,000	2,100,000	2,100,000
20-2000-3150	Capital Sale of Assets	108,779	168,609	168,609	135,000
20-2000-3225	Interfund Transfers - General Fund	1,662,772	1,662,772	1,662,772	1,712,700
20-2000-3226	Interfund Transfers - Conservation Trust Fund	60,000	40,000	40,000	34,700
20-2000-3227	Interfund Transfers - Lodging Tax Fund	1,000,000	0	0	0
20-2000-3550	State/Federal Grant Funding	1,463,372	150,000	350,000	0
TOTAL REVENUE		\$6,975,416	\$4,426,381	\$4,656,381	\$4,282,400

CAPITAL IMPROVEMENT FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
EXPENDITURES:					
20-2000-4101	Vehicles and Equipment	1,169,445	2,723,837	1,900,000	1,396,000
20-2000-4102	Computer and Technology	0	100,000	100,000	95,000
20-2000-4107	Police Vehicle Upgrades	0	200,000	210,207	50,000
20-2000-4127	Frisco Bay Marina Bathhouse Restrooms	0	0	0	700,000
20-2000-4129	Ballfield Parking Lot Lighting	0	0	0	90,000
20-2000-4195	Equipment and Vehicle Leases	26,080	30,900	30,900	31,000
20-2000-4333	Debt Service - Principal	321,369	422,256	422,256	427,662
20-2000-4334	Debt Service - Interest	94,264	61,916	61,916	52,271
20-2000-4567	Facility Capital Repair	13,509	11,491	2,164	150,000
20-2000-4705	Old Town Hall / Exit 203 Landscaping	868,339	955,263	858,517	0
20-2000-4992	Solar Light Replacement Summit Blvd	437,625	162,375	85,000	50,000
20-2000-5017	Environmental Sustainability	11,666	638,345	510,000	50,000
20-2000-5024	PRA Plan Implementation	5,191,933	1,407,749	678,000	0
20-2000-5066	Trails Construction and Enhancements	365,423	294,229	294,229	150,000
20-2000-5067	Wayfinding	0	25,000	25,000	0
20-2000-5086	Hwy 9 Sidewalk Improvements	1,397,502	162,331	162,331	0
20-2000-5091	Storm System Repairs	0	75,000	75,000	50,000
20-2000-5093	Playground/Site Improvements at Town Parks / Pioneer Park	76,599	614,968	593,683	1,500,000
20-2000-5094	Town Hall Dumpster Enclosure	27,197	0	0	0
20-2000-5095	Town Hall Master Plan	5,695	10,000	0	0
20-2000-5098	Fiber Infrastructure	96,271	2,066,096	1,750,000	0
20-2000-5104	Complete Streets	66,442	533,558	583,558	0
20-2000-5105	Street Lights	473,376	86,626	50,000	0
20-2000-5106	Walkability Improvements	50,000	50,000	0	75,000
TOTAL CAPITAL IMPROVEMENTS		\$10,692,733	\$10,631,940	\$8,392,761	\$4,866,933

**Capital Improvement Fund Capital
Five Year Timeline**

2026	2027	2028	2029	2030
Contractual Obligations:				
Lease Purchases				
Principal (4333) 332,662	Principal (4333) 336,093	Principal (4333) 339,152	Principal (4333) 341,646	Principal (4333) 348,680
Interest (4334) 52,271	Interest (4334) 42,441	Interest (4334) 32,476	Interest (4334) 22,386	Interest (4334) 12,180
\$384,933	\$378,534	\$371,628	\$364,032	\$360,860
Water Fund Loan (4333) 95,000	Copier Leases (4195) 34,900			
Copier Leases (4195) 31,000	Copier Leases (4195) 31,900	Copier Leases (4195) 32,900	Copier Leases (4195) 33,900	
Total Contractual Obligations \$510,933	Total Contractual Obligations \$505,434	Total Contractual Obligations \$499,528	Total Contractual Obligations \$492,932	Total Contractual Obligations \$395,760
Equipment Purchases:				
Vehicle and Equipment Replacement (4101) 1,396,000	Vehicle and Equipment Replacement (4101) 421,550	Vehicle and Equipment Replacement (4101) 1,197,250	Vehicle and Equipment Replacement (4101) 979,000	Vehicle and Equipment Replacement (4101) 800,000
Police Vehicle Upgrades (4107) 50,000	Police Vehicle Upgrades (4107) 150,000	Police Vehicle Upgrades (4107) 77,250	Police Vehicle Upgrades (4107) 50,000	Police Vehicle Upgrades (4107) 129,000
Technology Purchases (4102) 95,000	Technology Purchases (4102) 0	Technology Purchases (4102) 0	Technology Purchases (4102) 0	Technology Purchases (4102) 50,000
Total Equipment Purchases \$1,541,000	Total Equipment Purchases \$571,550	Total Equipment Purchases \$1,274,500	Total Equipment Purchases \$1,029,000	Total Equipment Purchases \$979,000
Repair and Maintenance:				
Storm System Repairs (5091) 50,000	Storm System Repairs (5091) 600,000			
Total Repair and Maintenance \$50,000	Total Repair and Maintenance \$600,000			
Capital Projects:				
Ballfield Parking Lot Lighting (4129) 90,000	Building Facility Improvements (4567) 200,000	Boneyard 300,000	Building Facility Improvements (4567) 300,000	Building Facility Improvements (4567) 500,000
Building Facility Improvements (4567) 150,000	Burying Overhead Lines w/ Xcel 0	Building Facility Improvements (4567) 200,000	Business District Traffic Study 200,000	Complete Streets (5104) 830,000
Environmental Sustainability (5017) 50,000	Complete Streets (5104) 830,000	Complete Streets (5104) 830,000	Complete Streets (5104) 830,000	Environmental Sustainability (5017) 50,000
Marina Bathhouse and Restrooms (4127) 700,000	Environmental Sustainability (5017) 50,000	Environmental Sustainability (5017) 50,000	Environmental Sustainability (5017) 50,000	Historic Park Parcel Land Use Plan (5071) 150,000
Pioneer Park Improvements (5093) 1,500,000	Exit 203 Landscape Design (4705) 200,000	Eye of the Needle Parking 300,000	Exit 203 Landscape Construction 1,750,000	Marina: Island Grill/Lund House Remodel 1,000,000
Solar Light Replacement (4992) (5105) 50,000	Hwy 9 Walmart Lusher Gap Design (5086) 100,000	Solar Light Replacement (4992) (5105) 50,000	Hwy 9 Walmart Lusher Gap Construction (5086) 850,000	PRA Maintenance Shed + Fuel System 500,000
Trails Construction and Enhancements (5066) 150,000	Lights at Terrain Park 450,000	Trails Construction and Enhancements (5066) 150,000	Marina Park Playground (5093) 1,000,000	Trails Construction and Enhancements (5066) 150,000
Walkability Improvements (5067) (5106) 75,000	Marina Bathhouse and Restrooms (4127) 620,000	Walkability Improvements (5067) (5106) 100,000	Solar Light Replacement (4992) (5105) 50,000	Walkability Improvements (5067) (5106) 100,000
	Solar Light Replacement (4992) (5105) 50,000		Trails Construction and Enhancements (5066) 150,000	
	Trails Construction and Enhancements (5066) 150,000		Walkability Improvements (5067) (5106) 100,000	
	Walkability Improvements (5067) (5106) 100,000			
Total Capital Projects \$2,765,000	Total Capital Projects \$2,750,000	Total Capital Projects \$1,980,000	Total Capital Projects \$5,280,000	Total Capital Projects \$3,280,000
Beginning Fund Balance - Projected \$769,065	Beginning Fund Balance - Projected \$184,532	Beginning Fund Balance - Projected \$610,048	Beginning Fund Balance - Projected \$1,365,120	Beginning Fund Balance - Projected (\$306,512)
Grant Revenue 0	Grant Revenue 0	Grant Revenue 0	Grant Revenue 425,000	Grant Revenue 0
Other Sources - Financing 0				
Revenues - 3% increase/year 4,282,400	Revenues - 3% increase/year 4,302,500	Revenues - 3% increase/year 4,559,100	Revenues - 3% increase/year 4,755,300	Revenues - 3% increase/year 5,180,300
Debt - Revenue Bonds/Water Fund 510,933	Debt - Revenue Bonds/Water Fund 505,434	Debt - Revenue Bonds/Water Fund 499,528	Debt - Revenue Bonds/Water Fund 492,932	Debt - Revenue Bonds/Water Fund 395,760
Equipment Purchases 1,541,000	Equipment Purchases 571,550	Equipment Purchases 1,274,500	Equipment Purchases 1,029,000	Equipment Purchases 979,000
Repair and Maintenance 50,000	Repair and Maintenance 600,000			
Capital Projects 2,765,000	Capital Projects 2,750,000	Capital Projects 1,980,000	Capital Projects 5,280,000	Capital Projects 3,280,000
Ending Fund Balance - Projected \$184,532	Ending Fund Balance - Projected \$610,048	Ending Fund Balance - Projected \$1,365,120	Ending Fund Balance - Projected (\$306,512)	Ending Fund Balance - Projected (\$380,972)



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.

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Revenues				
Donations	\$0	\$0	\$3,650	\$11,000
Investment Income	49	20	7,000	45
Total Revenues	49	20	10,650	11,045
Expenditures				
Culture and Recreation	0	0	3,650	3,500
Total Expenditures	0	0	3,650	3,500
Other Sources (Uses)				
Net Change in Fund Balance	49	20	7,000	7,545
Unassigned Fund Balance - January 1	1,077	1,050	1,126	8,126
Unassigned Fund Balance - December 31	\$1,126	\$1,070	\$8,126	\$15,671

HISTORIC PRESERVATION FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
25-2500-3101	Interest on Investments	\$49	\$20	\$90	\$45
25-2500-3306	Donations	0	0	3,650	3,500
25-2500-3725	Historic Park - Special Event Sponsorships	0	0	7,000	7,500
TOTAL REVENUES		\$0	\$0	\$10,740	\$11,045
EXPENDITURES:					
25-2500-4890	Historic Park - Special Events	0	0	3,650	3,500
TOTAL EXPENDITURES		\$0	\$0	\$0	\$0



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.

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>Revenues</u>				
Intergovernmental	\$34,352	\$40,000	\$32,000	\$34,000
Investment Income	2,236	1,000	750	700
Total Revenues	36,587	41,000	32,750	34,700
<u>Expenditures</u>				
Culture and Recreation	0	0	0	0
Total Expenditures	0	0	0	0
<u>Salaries and Benefits</u>				
Transfers Out - Capital Fund	-60,000	-40,000	-40,000	-34,700
Net Change in Fund Balance	-23,413	1,000	-7,250	0
Unassigned Fund Balance - January 1	36,245	32,676	12,832	5,582
Unassigned Fund Balance - December 31	\$12,832	\$33,676	\$5,582	\$5,582

CONSERVATION TRUST

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
30-3000-3101	Interest on Investments-CTF portion of allocation	\$2,236	\$1,000	\$750	\$700
30-3000-3555	State Lottery Funds	34,352	40,000	32,000	34,000
TOTAL REVENUES		\$36,587	\$41,000	\$32,750	\$34,700
EXPENDITURES:					
30-3000-5901	Interfund Transfers - Capital Fund	\$60,000	\$40,000	\$40,000	\$34,700
TOTAL EXPENDITURES		\$0	\$0	\$40,000	\$34,700



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.

	2024	2025	2025	2026
	Actual	Budget	Projected	Budget
Revenues				
Paper Billing Fees	\$15,778	\$8,625	\$16,000	\$14,000
User Charges	1,478,356	1,580,000	1,550,000	1,630,000
Water Meter Sales	40,559	37,000	40,000	62,000
Intergovernmental Grants	18,431	3,000,000	50,000	8,400,000
Investment Income	314,078	147,000	260,000	200,000
Other Revenues	20,846	0	2,570	2,500
Total Revenues	1,888,047	4,772,625	1,918,570	10,308,500
Expenses				
Salaries and Benefits	556,505	579,464	545,952	586,921
Administrative Fees	42,500	43,000	85,500	43,350
Professional Fees	139,510	300,000	110,000	250,000
Supplies and Chemicals	57,264	150,000	84,000	125,000
Utilities	38,557	50,000	42,000	46,000
Repair and Maintenance	82,584	512,318	608,150	235,000
General Expenses	231,416	190,045	129,882	181,100
Capital Outlay	304,641	10,008,369	3,910,000	10,175,000
Water Meter Replacements	82,940	70,000	70,000	75,000
Total Expenses	1,535,917	11,903,196	5,585,484	11,717,371
Other Sources (Uses)				
Loan Repayment from Capital Improvement Fund	70,560	95,000	95,000	95,000
Plant Investment Fees	644,991	664,992	632,000	600,000
Sale of Assets	39,480	14,000	31,000	12,000
Transfers Out	0	0	0	0
Reconciliation to GAAP Basis				
Principal Repayment	-70,560	0	0	0
Capitalized Assets	304,641	0	0	0
Depreciation	-379,378	0	0	0
Net Change in Fund Balance	6,256,671	-6,356,579	-2,908,914	-701,871
Unavailable Fund Balance	6,201,349	6,291,073	6,201,349	6,201,349
Unassigned Fund Balance - January 1	1,340,979	6,696,857	7,597,650	4,688,736
Unassigned Fund Balance - December 31	\$7,597,650	\$340,278	\$4,688,736	\$3,986,865
Total Fund Balance	\$13,798,999	\$6,631,351	\$10,890,085	\$10,188,214
Council Set Reserve (4-month)				\$2,093,197

WATER FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
40-4000-3005	Contributed to Capital	\$0	\$0	\$0	\$0
40-4000-3105	Paper Billing Fees	15,778	8,625	16,000	14,000
40-4000-3101	Interest on Investments-WF Portion of allocation	314,078	147,000	260,000	200,000
40-4000-3222	Miscellaneous Revenue	16,846	0	570	500
40-4000-3225	Interfund Transfer - Int/Prin	0	95,000	95,000	95,000
40-4000-3350	Water User Fees - Quarterly Billing	1,478,356	1,580,000	1,550,000	1,630,000
40-4000-3360	Plant Investment Fees - Water Tap Fees	644,991	664,992	632,000	600,000
40-4000-3550	Grant Revenue	18,431	3,000,000	50,000	8,400,000
40-4000-3610	Water Meter Sales - New/replacement meters	40,559	37,000	40,000	62,000
40-4000-3630	Sale of Assets	39,480	14,000	31,000	12,000
40-4000-3811	Extra-Territorial Water Application Fees	4,000	0	2,000	2,000
TOTAL REVENUES		\$2,572,519	\$5,546,617	\$2,676,570	\$11,015,500
EXPENSES:					
40-4000-4001	Water Salaries	\$383,614	\$412,077	\$412,077	\$437,551
40-4000-4002	Overtime	14,407	14,285	8,000	16,782
40-4000-4005	Water Seasonal	0	17,286	0	0
40-4000-4010	Benefits	41,184	42,792	39,000	39,985
40-4000-4011	Employer Paid Health Insurance Premium	95,051	68,600	66,000	68,600
40-4000-4050	Retirement Benefits	22,249	24,424	20,875	24,003
SUBTOTAL SALARIES AND BENEFITS		\$556,505	\$579,464	\$545,952	\$586,921
40-4000-4200	Office Supplies	\$337	\$1,200	\$1,200	\$1,500
40-4000-4201	Supplies	20,745	35,000	30,000	35,000
40-4000-4202	Postage - Department share	3,825	6,500	5,000	6,500
40-4000-4203	Telephone	15,345	13,000	13,000	15,000
40-4000-4210	Professional Dues and Subscriptions	498	3,000	2,000	3,000
40-4000-4227	Reg. Fees, Education	5,063	17,000	3,000	15,000
40-4000-4250	Professional Services	105,604	300,000	110,000	250,000
40-4000-4260	Gas/Oil - Department share for vehicles	4,218	12,500	3,500	10,000
40-4000-4265	Advertising	2,134	3,300	2,500	3,000
40-4000-4270	Uniforms/Safety Equipment - Department share	2,198	5,000	3,500	5,000
40-4000-4271	Tools & Equipment	2,539	55,000	20,000	50,000
40-4000-4272	System Inventory	50,303	75,000	90,000	0
40-4000-4275	System Repairs	32,282	417,718	500,000	200,000
40-4000-4277	Chemicals for Water Treatment	33,981	60,000	34,000	40,000
40-4000-4280	Pumping Equipment for Plants & Wells	0	19,600	18,150	35,000
40-4000-4355	Summit Water Quality Annual Dues	10,485	10,485	4,182	4,300
40-4000-4360	NWCOG-QQ Water Quality Annual Dues	2,069	2,500	2,500	2,800
40-4000-4365	Administration Fees - General Fund	42,500	43,000	85,500	43,350
40-4000-4401	Utilities for Wells and Treatment Plant	38,557	50,000	42,000	46,000
40-4000-4425	Water Meter Replacement	82,940	70,000	70,000	75,000
40-4000-4444	Capital Improvements	268,624	10,008,368	3,800,000	9,980,000
40-4000-4455	Leases & Special Use Permits	6,291	25,000	20,000	25,000
40-4000-4460	Capital Equipment	0	0	110,000	195,000
40-4000-4603	Water Efficiency Strategies	0	41,060	20,000	35,000
40-4000-4704	Technical Purchases	33,906	49,500	49,500	55,000
40-4000-4790	Depreciation	477,084	0	0	0
SUBTOTAL OPERATING EXPENSES		\$1,241,524	\$11,323,731	\$5,039,532	\$11,130,450
TOTAL EXPENSES		\$1,798,030	\$11,903,195	\$5,585,484	\$11,717,371

**Water Fund
Five Year Timeline**

2026		2027		2028		2029		2030	
Project	Cost	Project	Cost	Project	Cost	Project	Cost	Project	Cost
Capital Improvements		Capital Improvements		Capital Improvements		Capital Improvements		Capital Improvements	
PW Bulk Water Station	150,000	WTP Rehab	600,000	Creekside Emily Lane Replacement	3,500,000	Well 6 Rehab (PLC, Transition to NaOCl, Acid Wash)	400,000	SWP HVAC Improvement (Filter Room)	155,000
CL-17 Chlorine Analyzer	30,000	<i>Groundwater Mitigation, SCADA, PLC, Clear Well, Roof, Chem Delivery Door</i>		Well #8 Siting and Permitting	500,000	Well 8 Construction	2,500,000	Telemetry/Controls (Well 5 and 6)	220,000
PFAS Construction	9,000,000							WTP Membrane Replacement	50,000
Well 5 Rehab (PLC, Surge Protector, Storm Sewer Tie-In)	800,000								
Total Capital Improvements (4444)	\$9,980,000	Total Capital Improvements (4444)	\$600,000	Total Capital Improvements (4444)	\$4,000,000	Total Capital Improvements (4444)	\$2,900,000	Total Capital Improvements (4444)	\$425,000
Capital Equipment		Capital Equipment		Capital Equipment		Capital Equipment		Capital Equipment	
Repl 2016 Ford F250	60,000	Vacuum + Valve Turner	40,000	Replace 2017 Chevy with EV	70,000			Replace JD 310 SL Backhoe	160,000
Total Capital Equipment (4460)	\$60,000	Total Capital Equipment (4460)	\$40,000	Total Capital Equipment (4460)	\$70,000	Total Capital Equipment (4460)	\$0	Total Capital Equipment (4460)	\$160,000
Repair and Maintenance		Repair and Maintenance		Repair and Maintenance		Repair and Maintenance		Repair and Maintenance	
Water Main Leak Survey (4250)	20,000	Ongoing Repairs (4275)	300,000	Ongoing Repairs (4275)	300,000	Ongoing Repairs (4275)	300,000	Ongoing Repairs (4275)	300,000
Ongoing Repairs (4275)	175,000	Pumping Equipment for Plants & Wells (4280)	20,800	Pumping Equipment for Plants & Wells (4280)	21,400	Pumping Equipment for Plants & Wells (4280)	22,000	Pumping Equipment for Plants & Wells (4280)	22,700
Pumping Equipment for Plants & Wells (4280)	35,000	North 5th Ave Replacement	600,000						
3rd/Galena Hydrant (4275)	25,000								
Total Repair and Maintenance	\$255,000	Total Repair and Maintenance	\$920,800	Total Repair and Maintenance	\$321,400	Total Repair and Maintenance	\$322,000	Total Repair and Maintenance	\$322,700
Technical Purchases		Technical Purchases		Technical Purchases		Technical Purchases		Technical Purchases	
Sensus SAAS Agreement (4704)	17,000	Sensus SAAS Agreement (4704)	17,000	Sensus SAAS Agreement (4704)	18,000	Sensus SAAS Agreement (4704)	18,000	Sensus SAAS Agreement (4704)	18,000
WaterSmart Annual Support (4704)	9,500	WaterSmart Annual Support (4704)	10,000	WaterSmart Annual Support (4704)	11,000	WaterSmart Annual Support (4704)	11,000	WaterSmart Annual Support (4704)	11,000
WaterSmart Portal Integration (4704)	9,840	WaterSmart Portal Integration (4704)	10,000	WaterSmart Portal Integration (4704)	9,733	WaterSmart Portal Integration (4704)	10,000	WaterSmart Portal Integration (4704)	10,000
Sensus RNI (4704)	9,337	Sensus RNI (4704)	9,617	Sensus RNI (4704)	9,905	Sensus RNI (4704)	10,202	Sensus RNI (4704)	10,600
Total Technical Purchases (4704)	\$45,677	Total Technical Purchases	\$46,617	Total Technical Purchases	\$48,638	Total Technical Purchases	\$49,202	Total Technical Purchases	\$49,600
Total	\$10,340,677	Total	\$1,607,417	Total	\$4,440,038	Total	\$3,271,202	Total	\$957,300
Beginning Fund Balance	\$4,688,736	Beginning Fund Balance	\$3,986,865	Beginning Fund Balance	\$3,631,348	Beginning Fund Balance	\$460,710	Beginning Fund Balance	-\$1,414,092
Revenues-User Fees	1,630,000	Revenues-User Fees	1,711,500	Revenues-User Fees	1,797,100	Revenues-User Fees	1,887,000	Revenues-User Fees	1,981,400
Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000	Debt Repayment-CIP	200,000	Debt Repayment-CIP	200,000
Tap Fees	600,000	Tap Fees	570,000	Tap Fees	541,500	Tap Fees	514,400	Tap Fees	488,700
Grant Revenue	8,400,000	Grant Revenue	0	Grant Revenue	0	Grant Revenue	0	Grant Revenue	0
Other Revenues	290,500	Other Revenues	293,400	Other Revenues	296,300	Other Revenues	299,300	Other Revenues	302,300
Operating Expenses	1,376,694	Operating Expenses	1,418,000	Operating Expenses	1,460,500	Operating Expenses	1,504,300	Operating Expenses	1,549,400
Capital Improvements	9,980,000	Capital Improvements	600,000	Capital Improvements	4,000,000	Capital Improvements	2,900,000	Capital Improvements	425,000
Capital Equipment	60,000	Capital Equipment	40,000	Capital Equipment	70,000	Capital Equipment	0	Capital Equipment	160,000
Repair and Maintenance	255,000	Repair and Maintenance	920,800	Repair and Maintenance	321,400	Repair and Maintenance	322,000	Repair and Maintenance	322,700
Technical Purchases	45,677	Technical Purchases	46,617	Technical Purchases	48,638	Technical Purchases	49,202	Technical Purchases	49,600
Ending Fund Balance	<u>\$3,986,865</u>	Ending Fund Balance	<u>\$3,631,348</u>	Ending Fund Balance	<u>\$460,710</u>	Ending Fund Balance	<u>-\$1,414,092</u>	Ending Fund Balance	<u>-\$948,392</u>



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.

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>Revenues</u>				
Investment Income	\$605	\$500	\$500	\$555
Total Revenues	605	500	500	555
<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	605	500	500	555
Unassigned Fund Balance - January 1	13,181	12,905	13,786	14,286
Unassigned Fund Balance - December 31	\$13,786	\$13,405	\$14,286	\$14,841

OPEN SPACE FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>REVENUES:</u>					
50-5000-3101	Interest on Investments-OSF Portion of Allocation	\$605	\$500	\$500	\$555
TOTAL OPEN SPACE FUND		\$605	\$500	\$500	\$555
<u>EXPENDITURES</u>					
50-5000-5902	Interfund Transfers	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0	\$0	\$0



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.

<u>Revenues</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>
Taxes	\$3,362,193	\$3,372,000	\$3,372,000	\$3,351,000
Building Permits/Development Impact Fees	79,092	60,000	60,000	60,000
Intergovernmental	1,289,237	4,375,898	5,298,939	0
Rental Income	345,664	470,000	397,381	460,000
Investment Income	265,408	238,500	238,500	125,000
Total Revenues	5,341,594	8,516,398	9,366,820	3,996,000
<u>Expenditures</u>				
Salaries and Benefits	98,961	145,063	135,987	149,738
Professional Services	222,099	0	20,000	70,000
Administration Fees	210,700	112,600	102,600	113,500
Rental Expenses	84,047	147,750	308,600	290,000
Housing Programs	595,345	7,162,513	9,468,135	7,050,000
Capital Outlay	7,822,719	3,564,646	2,864,646	0
Debt Service	519,000	516,250	518,750	518,000
Total Expenditures	9,552,871	11,648,822	13,418,718	8,191,238
<u>Other Sources (Uses)</u>				
Sale of Assets	0	1,200,000	0	2,090,000
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Net Change in Fund Balance	-4,211,277	-1,932,424	-4,051,898	-2,105,238
Unavailable Fund Balance	1,573,903	2,020,390	925,728	925,728
Unassigned Fund Balance - January 1	11,322,307	4,794,166	5,537,128	2,133,405
Unassigned Fund Balance - December 31	\$5,537,128	\$3,158,217	\$2,133,405	\$28,167

HOUSING FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
55-5500-3007	SCHA Sales Tax	\$2,078,630	\$2,105,000	\$2,105,000	\$2,072,000
55-5500-3008	Short Term Rental Excise Tax	1,283,563	1,267,000	1,267,000	1,279,000
55-5500-3101	Interest on Investments	265,408	238,500	238,500	125,000
55-5500-3110	Sale of Assets	0	1,200,000	0	2,090,000
55-5500-3115	Rental Income	345,664	470,000	240,000	220,000
55-5500-3116	Granite Park Rental Income	0	0	157,381	240,000
55-5500-3310	Development Impact Fees	79,092	60,000	60,000	60,000
55-5500-3315	Partnership Contributions	1,214,237	0	0	0
55-5500-3550	State / Federal Grants	75,000	4,375,898	5,298,939	0
TOTAL REVENUES		\$5,341,594	\$9,716,398	\$9,366,820	\$6,086,000
EXPENDITURES					
55-5500-4001	Salaries & Benefits	\$84,838	\$118,824	\$109,735	\$122,672
55-5500-4002	Overtime	0	0	0	0
55-5500-4010	Benefits	8,734	8,104	8,345	8,927
55-5500-4011	Employer Paid Health Insurance Premium	2,519	15,770	15,770	15,770
55-5500-4050	Retirement Benefits	2,870	2,365	2,137	2,369
SUBTOTAL SALARIES AND BENEFITS		\$98,961	\$145,063	\$135,987	\$149,738
55-5500-4210	Professional Dues and Subscriptions	\$2,600	\$2,600	\$2,600	\$3,500
55-5500-4250	Professional Services	222,099	0	20,000	70,000
55-5500-4255	Travel/Transportation/Meals	399	0	0	0
55-5500-4262	Capital Projects	2,099,303	700,000	0	0
55-5500-4266	Housing Helps	560,827	1,545,000	450,000	150,000
55-5500-4268	Granite Park Housing Project	5,723,416	2,864,646	2,864,646	0
55-5500-4270	Rental Expenses	67,778	27,750	170,000	170,000
55-5500-4271	602 Galena Housing Project	34,518	5,517,513	5,910,492	4,000,000
55-5500-4272	101 W Main Housing Project	0	0	3,107,643	2,900,000
55-5500-4325	Agent Fees	2,500	0	2,500	2,500
55-5500-4333	Debt Service Principal	205,000	215,000	215,000	225,000
55-5500-4334	Debt Service Interest	311,500	301,250	301,250	290,500
55-5500-4350	Loan Programs	0	100,000	0	0
55-5500-4365	Administration Expense	208,100	110,000	100,000	110,000
55-5500-4567	Facility Repair	15,871	120,000	138,600	120,000
55-5500-5902	Interfund Transfers - Insurance Reserve	0	0	0	0
SUBTOTAL OPERATING EXPENSES		\$9,453,910	\$11,503,759	\$13,282,731	\$8,041,500
TOTAL EXPENDITURES		\$9,552,871	\$11,648,822	\$13,418,718	\$8,191,238

**Housing Fund Five
Year Timeline**

2026		2027		2028		2029		2030	
Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost
Contractual Obligations:		Contractual Obligations:		Contractual Obligations:		Contractual Obligations:		Contractual Obligations:	
Lease Purchases		Lease Purchases		Lease Purchases		Lease Purchases		Lease Purchases	
Principal	225,000	Principal	235,000	Principal	250,000	Principal	260,000	Principal	275,000
Interest	290,500	Interest	279,250	Interest	267,500	Interest	255,000	Interest	242,000
Total Debt	<u>515,500</u>	Total Debt	<u>514,250</u>	Total Debt	<u>517,500</u>	Total Debt	<u>515,000</u>	Total Debt	<u>517,000</u>
Repair and Maintenance		Repair and Maintenance		Repair and Maintenance		Repair and Maintenance		Repair and Maintenance	
Mary Ruth Units	5,000	Mary Ruth Units	5,000	Mary Ruth Units	5,500	Mary Ruth Units	5,500	Mary Ruth Units	8,700
Granite Park	85,000	Granite Park	125,000	Granite Park	128,750	Granite Park	132,613	Granite Park	136,591
1st & Main	15,000	1st & Main	3,000	1st & Main	3,000	1st & Main	3,000	1st & Main	3,500
Other	15,000	Other	25,000	Other	15,000	Other	15,000	Other	20,000
Total Repair and Maintenance	<u>120,000</u>	Total Repair and Maintenance	<u>158,000</u>	Total Repair and Maintenance	<u>152,250</u>	Total Repair and Maintenance	<u>156,113</u>	Total Repair and Maintenance	<u>168,791</u>
Housing Programs		Housing Programs		Housing Programs		Housing Programs		Housing Programs	
Housing Helps (10)	150,000	Housing Helps (10)	1,600,000	Housing Helps (10)	1,650,000	Housing Helps (10)	1,700,000	Housing Helps (10)	1,750,000
Home Improvement Loan Program	0	Home Improvement Loan Program	100,000	Home Improvement Loan Program	100,000	Home Improvement Loan Program	100,000	Home Improvement Loan Program	100,000
101 W Main Subsidy & Grant Revenue	2,900,000	602 Galena Loan (\$8.1M Total)	1,000,000						
602 Galena Loan (\$8.1M Total)	4,000,000								
Inclusionary Zoning Nexus Study	55,000								
Total Housing Programs	<u>7,105,000</u>	Total Housing Programs	<u>2,700,000</u>	Total Housing Programs	<u>1,750,000</u>	Total Housing Programs	<u>1,800,000</u>	Total Housing Programs	<u>1,850,000</u>
Housing Capital Projects		Housing Capital Projects		Housing Capital Projects		Housing Capital Projects		Housing Capital Projects	
99 Granite St #210 Sale	-290,000	519 Teller #7 - Sale	-400,000	8th & Pitkin Subsidy	500,000				
Mary Ruth (10 Mile Basin Units - 4) Sale	-1,800,000	220 Galena #3 - Sale	-400,000						
8th & Pitkin (Charette)	15,000	101 W Main Commercial Condo	1,000,000						
Total Housing Capital Projects	<u>-2,075,000</u>	Total Housing Capital Projects	<u>200,000</u>	Total Housing Capital Projects	<u>500,000</u>	Total Housing Capital Projects	<u>0</u>	Total Housing Capital Projects	<u>1,500,000</u>
Total	5,665,500	Total	3,572,250	Total	5,140,382	Total	3,876,722	Total	1,915,451
Beginning Balance	\$2,133,405	Beginning Balance	\$28,167	Beginning Balance	\$78,427	Beginning Balance	\$844,502	Beginning Balance	\$2,123,616
Revenue		Revenue		Revenue		Revenue		Revenue	
Revenues-2% Increase	3,536,000	Revenues-2% Increase	3,606,720	Revenues-2% Increase	3,678,854	Revenues-2% Increase	3,752,431	Revenues-2% Increase	3,827,480
Rental Income-1% increase	460,000	Rental Income-1% increase	464,600	Rental Income-1% increase	469,246	Rental Income-1% increase	473,938	Rental Income-1% increase	478,677
Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0
Sale of Assets	2,090,000	Sale of Assets	800,000	Sale of Assets	0	Sale of Assets	0	Sale of Assets	0
Revenue Total	6,086,000	Revenue Total	4,871,320	Revenue Total	4,148,100	Revenue Total	4,226,369	Revenue Total	4,306,157
Expense		Expense		Expense		Expense		Expense	
Administrative-3% Increase	435,738	Administrative-3% Increase	448,810	Administrative-3% Increase	462,274	Administrative-3% Increase	476,143	Administrative-3% Increase	490,427
Debt Service	515,500	Debt Service	514,250	Debt Service	517,500	Debt Service	515,000	Debt Service	517,000
Repair and Maintenance	120,000	Repair and Maintenance	158,000	Repair and Maintenance	152,250	Repair and Maintenance	156,113	Repair and Maintenance	168,791
Housing Programs	7,105,000	Housing Programs	2,700,000	Housing Programs	1,750,000	Housing Programs	1,800,000	Housing Programs	1,850,000
Housing Capital Projects	15,000	Housing Capital Projects	1,000,000	Housing Capital Projects	500,000	Housing Capital Projects	0	Housing Capital Projects	1,500,000
Expense Total	8,191,238	Expense Total	4,821,060	Expense Total	3,382,024	Expense Total	2,947,256	Expense Total	4,526,218
Ending Fund Balance	\$28,167	Ending Fund Balance	\$78,427	Ending Fund Balance	\$844,502	Ending Fund Balance	\$2,123,616	Ending Fund Balance	\$1,903,555



Insurance Reserve Fund

This internal service 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 a six month recommended reserve for this fund.

	2024	2025	2025	2026
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Employee Paid Premiums	\$153,701	\$152,000	\$146,664	\$178,155
Employer Paid Premiums	1,724,986	1,660,584	1,753,787	1,753,787
Refunds of Expenditures	294,339	0	336,548	200,000
Investment Income	48,068	26,000	40,000	26,000
Total Revenues	2,221,094	1,838,584	2,276,999	2,157,942
<u>Expenditures</u>				
Premiums	403,645	409,000	522,795	679,945
Claims	1,559,067	1,094,140	1,650,907	2,000,362
Total Expenditures	1,962,713	1,503,140	2,173,702	2,680,307
Net Change in Fund Balance	258,381	335,444	103,297	-522,365
Unassigned Fund Balance - January 1	1,029,064	795,390	1,287,445	1,390,742
Unassigned Fund Balance - December 31	\$1,287,445	\$1,130,834	\$1,390,742	\$868,377

INSURANCE RESERVE FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>REVENUES:</u>					
60-6000-3101	Interest on Investments - IRF Portion of Allocation	\$48,068	\$26,000	\$40,000	\$26,000
60-6000-3102	Employee Paid Premiums	153,701	152,000	146,664	178,155
60-6000-3103	Refunds of Expenditures (Stop Loss Reimb)	294,339	0	336,548	200,000
60-6000-3105	Employer Paid Premiums	1,724,986	1,660,584	1,753,787	1,753,787
	TOTAL REVENUES	\$2,221,094	\$1,838,584	\$2,276,999	\$2,157,942
<u>EXPENDITURES:</u>					
60-6000-4010	Medical / Dental / Vision Fixed Costs	\$403,645	\$409,000	\$522,795	\$679,945
60-6000-4011	Medical / Dental Claims	1,559,067	1,094,140	1,650,907	2,000,362
	TOTAL EXPENDITURES	\$1,962,713	\$1,503,140	\$2,173,702	\$2,680,307



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 special sales tax rate on all other tobacco and nicotine products sold, including e-cigarettes and vaping devices, commencing January 1 2020 and increasing 10% per year for 4 years. In 2024, the rate reached its maximum percentage at 80%. There is no required reserve for this fund.

	2024	2025	2025	2026
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>				
Special Taxes	\$776,715	\$732,408	\$750,000	\$550,000
Tobacco License Fees	7,200	7,200	6,600	6,600
Investment Income	24,475	17,000	16,000	16,000
Total Revenues	808,390	756,608	772,600	572,600
<u>Expenditures</u>				
Administrative fees	13,309	15,000	15,000	15,000
Health and welfare contributions	674,780	606,547	606,547	520,000
Childcare Tuition Assistance	347,521	348,528	348,528	0
Detox	18,189	20,000	20,000	20,000
Total Expenditures	1,053,799	990,075	990,075	555,000
Net Change in Fund Balance	-245,409	-233,467	-217,475	17,600
Unassigned Fund Balance - January 1	777,672	691,000	532,263	314,788
Unassigned Fund Balance - December 31	\$532,263	\$457,533	\$314,788	\$332,388

NICOTINE TAX FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
65-6500-3011	Special taxes on nicotine products	\$776,715	\$732,408	\$750,000	\$550,000
65-6500-3101	Interest on Investments	24,475	17,000	16,000	16,000
65-6500-3709	Tobacco retailer license fees	7,200	7,200	6,600	6,600
TOTAL REVENUES		\$808,390	\$756,608	\$772,600	\$572,600
EXPENDITURES:					
65-6500-4365	Administrative fees	\$13,309	\$15,000	\$15,000	\$15,000
65-6500-4601	Childcare Tuition Assistance	347,522	348,528	348,528	0
65-6500-4620	County-wide Grants (Health and Welfare)	52,950	50,000	50,000	0
65-6500-4621	Community Non-Profit Contributions (Part II)	249,942	235,200	235,200	310,000
65-6500-4622	Nicotine Workgroup Operations (Part I)	371,888	321,347	321,347	210,000
65-6500-4623	Detox	18,189	20,000	20,000	20,000
TOTAL EXPENDITURES		\$1,053,800	\$990,075	\$990,075	\$555,000



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.

	2024	2025	2025	2026
<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Lodging Tax	\$965,443	\$941,000	\$947,000	\$962,500
Partner Contributions	30,000	30,000	30,000	30,000
Information Center Revenues	14,188	6,350	5,800	5,750
Investment Income	71,726	43,000	27,000	30,000
Other Revenues	1,885	0	0	0
Total Revenues	1,083,242	1,020,350	1,009,800	1,028,250
<u>Expenditures</u>				
Information Center	351,318	412,612	407,220	420,629
Operations and Maintenance	104,005	173,000	175,000	140,000
Recreation	359,894	237,380	190,406	202,030
Special Events/Marketing	257,610	247,000	147,000	150,000
Total Expenditures	1,072,829	1,069,992	919,626	912,659
<u>Other Sources (Uses)</u>				
Transfers Out	0	0	-100,000	-70,000
Net Change in Fund Balance	10,413	-49,642	-9,826	45,591
Unavailable Fund Balance	2,259	1,794	2,209	2,009
Unassigned Fund Balance - January 1	628,435	522,470	638,848	629,072
Unassigned Fund Balance - December 31	\$638,848	\$472,828	\$629,072	\$674,863

LODGING TAX FUND - INFO CENTER

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
80-8000-3004	Lodging Tax	\$434,449	\$423,450	\$426,150	\$433,125
80-8000-3101	Interest on Investments	71,726	43,000	12,150	13,500
80-8001-3250	Tax Exempt Merchandise Sales	48	100	50	0
80-8001-3405	Retail Sales	971	1,000	500	500
80-8001-3412	Partner Contributions	30,000	30,000	30,000	30,000
80-8001-3421	Memorial Program	7,989	5,000	5,000	5,000
80-8001-3725	Donations	5,179	250	250	250
TOTAL REVENUES		\$550,362	\$502,800	\$474,100	\$482,375
EXPENDITURES:					
80-8001-4001	Info Center Salaries	\$207,062	\$213,250	\$217,490	\$239,837
80-8001-4002	Overtime	210	496	496	302
80-8001-4005	Part-time Salaries	0	19,900	19,700	20,685
80-8001-4010	Benefits	20,623	23,004	24,885	23,580
80-8001-4011	Employer Paid Health Insurance Premium	60,891	43,951	47,310	47,310
80-8001-4050	Retirement Benefits	6,852	12,411	12,639	13,415
SUBTOTAL SALARIES AND BENEFITS		\$295,638	\$313,012	\$322,520	\$345,129
80-8001-4202	Postage - Department Share	\$218	\$1,500	\$800	\$800
80-8001-4203	Telephone	13,025	14,000	14,000	14,000
80-8001-4227	Reg. Fees, Lodging, Travel and Meals	742	6,500	6,500	6,500
80-8001-4233	Supplies	9,626	14,000	12,000	10,000
80-8001-4268	Promo Materials	298	600	600	600
80-8001-4401	Utilities	2,401	8,000	8,000	8,000
80-8001-4418	Merchandise	954	500	500	300
80-8001-4421	Memorial Program	8,655	4,200	5,000	5,000
80-8001-4477	Cleaning	13,942	25,000	12,000	20,000
80-8001-4703	Info Center Furniture	240	20,000	20,000	5,000
80-8001-4704	Technical Purchases	5,579	5,300	5,300	5,300
80-8001-5901	Interfund Transfers - Capital Fund	1,000,000	0	0	0
SUBTOTAL OPERATING EXPENSES		\$1,055,680	\$99,600	\$84,700	\$75,500
TOTAL EXPENSES		\$1,351,318	\$412,612	\$407,220	\$420,629
Fund Balance - January 1		\$878,027	\$920,409	\$77,071	\$143,951
Fund Balance - December 31		\$77,071	\$1,010,597	\$143,951	\$205,697

LODGING TAX FUND - OPERATIONS AND MAINTENANCE

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
80-8000-3004	Lodging Tax	\$144,816	\$141,150	\$142,050	\$144,375
80-8000-3101	Interest on Investments	0	0	4,050	4,500
TOTAL REVENUES		\$144,816	\$141,150	\$146,100	\$148,875
EXPENDITURES:					
80-8002-4585	Grounds O&M, Equipment Rental, Playground Repair	\$51,278	\$100,000	\$100,000	\$100,000
80-8002-4586	FAP Operations and Maintenance	29,480	33,000	35,000	0
80-8002-4592	Town-wide Forestry Management	8,247	15,000	15,000	15,000
80-8002-4593	Weed Control	15,000	25,000	25,000	25,000
TOTAL EXPENDITURES		\$104,005	\$173,000	\$175,000	\$140,000
Fund Balance - January 1		\$318,482	\$21,168	\$359,293	\$330,393
Fund Balance - December 31		\$359,293	-\$10,682	\$330,393	\$339,268

LODGING TAX FUND - RECREATION

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
80-8000-3004	Lodging Tax	\$193,089	\$188,200	\$189,400	\$192,500
80-8000-3101	Interest on Investments	0	0	5,400	6,000
TOTAL REVENUES		\$193,089	\$188,200	\$194,800	\$198,500
EXPENDITURES:					
80-8003-4104	Special Projects	\$0	\$3,000	\$3,000	\$3,000
80-8003-4583	Skate Park	5,000	5,000	5,000	7,000
80-8003-4584	Meadow Creek Park Ice Skate Upgrades	0	1,500	1,500	1,500
80-8003-4588	Special Events	141,806	107,880	67,500	85,530
80-8003-4591	Tubing Hill / Terrain Park Maintenance	163,821	50,000	50,000	35,000
80-8003-4882	Kick Off Concert	49,268	70,000	63,406	70,000
TOTAL EXPENDITURES		\$359,894	\$237,380	\$190,406	\$202,030
Fund Balance - January 1		\$234,615	\$343,835	\$67,809	\$72,203
Fund Balance - December 31		\$67,809	\$294,655	\$72,203	\$68,673

LODGING TAX FUND - SPECIAL EVENTS/MARKETING

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>REVENUES:</u>					
80-8000-3004	Lodging Tax	\$193,089	\$188,200	\$189,400	\$192,500
80-8000-3101	Interest on Investments	0	0	5,400	6,000
80-8004-3576	Arts & Culture Revenue	1,885	0	0	0
TOTAL REVENUES		\$194,974	\$188,200	\$194,800	\$198,500
<u>EXPENDITURES:</u>					
80-8004-4266	Marketing	\$57,964	\$60,000	\$60,000	\$60,000
80-8004-4576	Art & Culture Programming	73,885	50,000	0	0
80-8004-4579	Internet Improvements	55,085	50,000	50,000	50,000
80-8004-4589	Main Street Flowers	32,950	37,000	37,000	40,000
80-8004-5096	Art & Culture Capital	37,725	50,000	0	0
80-8004-5903	Interfund Transfer - Art & Culture Fund	0	0	100,000	70,000
TOTAL EXPENDITURES		\$257,610	\$247,000	\$247,000	\$220,000
Fund Balance - January 1		\$144,649	\$153,115	\$82,013	\$29,813
Fund Balance - December 31		\$82,013	\$94,315	\$29,813	\$8,313

**Lodging Tax Fund
Five Year Timeline**

2026		2027		2028		2029		2030	
Project	Est. Cost								
Information Center									
Technical Purchases (4704)	\$5,300	Technical Purchases (4704)	\$5,500	Technical Purchases (4704)	\$5,700	Technical Purchases (4704)	\$5,900	Technical Purchases (4704)	\$6,100
O&M									
Grounds O&M, playground repair, equipment rental (4585)	100,000	Grounds O&M, playground repair, equipment rental (4585)	92,000	Grounds O&M, playground repair, equipment rental (4585)	95,000	Grounds O&M, playground repair, equipment rental (4585)	95,000	Grounds O&M, playground repair, equipment rental (4585)	95,000
Town-wide Forestry Management (4592)	15,000	Town-wide Forestry Management (4592)	20,000	Town-wide Forestry Management (4592)	23,000	Town-wide Forestry Management (4592)	23,000	Town-wide Forestry Management (4592)	23,000
Weed Control (4593)	25,000	Weed Control (4593)	25,500	Weed Control (4593)	26,000	Weed Control (4593)	26,500	Weed Control (4593)	27,000
Total O&M	\$140,000	Total O&M	\$137,500	Total O&M	\$144,000	Total O&M	\$144,500	Total O&M	\$145,000
Recreation									
FAP O & M	35,000	FAP O & M	35,700	FAP O & M	36,400	FAP O & M	37,100	FAP O & M	37,800
Total Rec O&M (4586)	\$35,000	Total FAP O&M (4586)	\$35,700	Total FAP O&M (4586)	\$36,400	Total FAP O&M (4586)	\$37,100	Total FAP O&M (4586)	\$37,800
Run the Rockies series	27,700	Run the Rockies series	28,250	Run the Rockies series	28,820	Run the Rockies series	29,400	Run the Rockies series	29,990
Frisco Freeze	3,500	Frisco Freeze	3,570	Frisco Freeze	3,640	Frisco Freeze	3,710	Frisco Freeze	3,780
Frisco Triathlon	15,000	Frisco Triathlon	15,300	Frisco Triathlon	15,610	Frisco Triathlon	15,920	Frisco Triathlon	16,240
Turkey Day 5K	20,000	Turkey Day 5K	20,400	Turkey Day 5K	20,810	Turkey Day 5K	21,230	Turkey Day 5K	21,650
Girls on the Run	1,000	Girls on the Run	1,020	Girls on the Run	1,040	Girls on the Run	1,060	Girls on the Run	1,080
Mountain Goat Kids	6,020	Mountain Goat Kids	6,140	Mountain Goat Kids	6,260	Mountain Goat Kids	6,390	Mountain Goat Kids	6,520
Brewski	4,810	Brewski	4,910	Brewski	5,010	Brewski	5,110	Brewski	5,210
Bike Event	7,500	Bike Event	7,650	Bike Event	7,800	Bike Event	7,960	Bike Event	8,120
Total Special Events (4588)	\$85,530	Total Special Events (4588)	\$79,590	Total Special Events (4588)	\$81,190	Total Special Events (4588)	\$82,820	Total Special Events (4588)	\$84,470
Skate Park (4583)	7,000	Skate Park (4583)	7,210	Skate Park (4583)	7,430	Skate Park (4583)	7,650	Skate Park (4583)	7,880
Meadow Creek Park Ice Skate Upgrades (4584)	1,500	Meadow Creek Park Ice Skate Upgrades (4584)	1,550	Meadow Creek Park Ice Skate Upgrades (4584)	1,600	Meadow Creek Park Ice Skate Upgrades (4584)	1,650	Meadow Creek Park Ice Skate Upgrades (4584)	1,700
Disc Golf Course (4104)	3,000	Disc Golf Course	3,060	Disc Golf Course	3,120	Disc Golf Course	3,180	Disc Golf Course	3,240
Tubing Hill Maintenance (4591)	35,000								
Kick off Concert (4882)	70,000								
Total Recreation	\$237,030	Total Recreation	\$91,410	Total Recreation	\$93,340	Total Recreation	\$95,300	Total Recreation	\$97,290
Marketing									
Main Street Flowers (4589)	\$38,500	Main Street Flowers (4589)	\$39,300	Main Street Flowers (4589)	\$40,100	Main Street Flowers (4589)	\$40,900	Main Street Flowers (4589)	\$41,700
Art & Culture Capital (5096)	26,523	Art & Culture Capital (5096)	27,318	Art & Culture Capital (5096)	28,138	Art & Culture Capital (5096)	28,982	Art & Culture Capital (5096)	29,851
Total Marketing	\$65,023	Total Marketing	\$66,618	Total Marketing	\$68,238	Total Marketing	\$69,882	Total Marketing	\$71,551
Total	\$420,830	Total	\$268,210	Total	\$277,440	Total	\$280,700	Total	\$283,990

Beginning Fund Balance	\$629,072	Beginning Fund Balance	\$674,663	Beginning Fund Balance	\$847,203	Beginning Fund Balance	\$1,025,588	Beginning Fund Balance	\$1,216,252
Revenues - All Divisions	1,028,250	Revenues - All Divisions	1,059,098	Revenues - All Divisions	1,090,870	Revenues - All Divisions	1,123,597	Revenues - All Divisions	1,157,304
Expenditures - Info Ctr	420,629	Expenditures - Info Ctr	433,248	Expenditures - Info Ctr	446,245	Expenditures - Info Ctr	459,633	Expenditures - Info Ctr	473,422
Expenditures - O&M	140,000	Expenditures - O&M	137,500	Expenditures - O&M	144,000	Expenditures - O&M	144,500	Expenditures - O&M	145,000
Expenditures - Rec	202,030	Expenditures - Rec	91,410	Expenditures - Rec	93,340	Expenditures - Rec	95,300	Expenditures - Rec	97,290
Expenditures - Mktg	220,000	Expenditures - Mktg	224,400	Expenditures - Mktg	228,900	Expenditures - Mktg	233,500	Expenditures - Mktg	238,200
Ending Fund Balance	<u>\$674,663</u>	Ending Fund Balance	<u>\$847,203</u>	Ending Fund Balance	<u>\$1,025,588</u>	Ending Fund Balance	<u>\$1,216,252</u>	Ending Fund Balance	<u>\$1,419,644</u>



Arts & Culture Fund

This fund is used to account for revenues and expenditures associated with the Town's community arts initiatives.

ARTS & CULTURE FUND REVENUE / EXPENDITURES SUMMARY

The fund was established in 2025 to provide a dedicated and transparent source of funding for community arts initiatives. The fund will support a wide range of programming designed to enhance cultural opportunities for residents and visitors, as well as the acquisition and installation of capital art pieces that enrich the Town's public spaces. Establishing this fund reflects the Town's commitment to fostering creativity, supporting local artists, and ensuring that arts and culture remain a vital and visible part of Frisco's community identity and quality of life.

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Revenues				
Investment Income	\$0	\$0	\$600	\$2,000
Total Revenues	0	0	600	2,000
Expenditures				
Programming	0	0	45,000	40,000
Capital Outlay	0	0	20,000	40,000
Total Expenditures	0	0	65,000	80,000
Other Sources (Uses)				
Transfers In	0	0	100,000	70,000
Net Change in Fund Balance	0	0	35,600	-8,000
Unassigned Fund Balance - January 1	0	0	0	35,600
Unassigned Fund Balance - December 31	\$0	\$0	\$35,600	\$27,600

OPEN SPACE FUND

1/12/2026

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
85-8500-3101	Interest on Investments	\$0	\$0	\$600	\$2,000
85-8500-3227	Interfund Transfers - L.T.	0	0	100,000	70,000
TOTAL ART & CULTURE FUND		\$0	\$0	\$100,600	\$72,000
EXPENDITURES					
85-8500-4576	Art & Culture Programming	\$0	\$0	\$45,000	\$40,000
85-8500-5096	Art & Culture Capital	0	0	20,000	40,000
TOTAL EXPENDITURES		\$0	\$0	\$65,000	\$80,000



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.

	2024	2025	2025	2026
	Actual	Budget	Projected	Budget
Revenues				
User Charges	\$2,284,326	\$2,541,700	\$2,390,640	\$2,409,850
Intergovernmental Grants	632,799	45,000	48,414	48,414
Investment Income	24,110	0	18,000	20,000
Concessionaire Revenue	117,088	97,875	34,000	119,600
Total Revenues	3,058,323	2,684,575	2,491,054	2,597,864
Expenses				
Salaries and Benefits	1,354,508	1,269,642	1,345,153	1,465,380
Administrative Fees	20,000	20,000	20,000	20,000
Professional Fees	109,045	102,000	105,161	115,000
Supplies	72,068	95,300	155,800	78,300
Utilities	26,082	32,000	32,000	33,000
Repair and Maintenance	86,276	85,000	74,000	42,000
General Expenses	365,559	311,050	317,679	342,550
Capital Outlay	320,732	257,000	214,794	600,000
Total Expenses	2,354,270	2,171,992	2,264,587	2,696,230
Other Sources (Uses)				
Sale of Assets	12,421	3,000	3,000	65,500
Principal Repayment	-90,000	-100,000	-100,000	-105,000
Bond Interest Repayment	-257,947	-256,000	-256,000	-251,000
Agent Fees	-400	-400	-400	-400
Transfers In	251,418	268,458	268,458	295,929
Transfers Out	0	0	0	0
Reconciliation to GAAP Basis				
Principal Repayment	90,000	0	0	0
Capitalized assets	320,732	0	0	0
Depreciation	-650,013	0	0	0
Net Change in Fund Balance	380,264	427,641	141,525	-93,337
Unavailable Fund Balance (Net Investment in Capital Assets)	5,321,428	4,970,732	4,733,629	4,733,629
Unassigned Fund Balance - January 1	345,650	367,641	138,115	867,439
Unassigned Fund Balance - December 31	\$138,115	\$795,282	\$867,439	\$774,102
Total Fund Balance	\$5,459,543	\$5,766,014	\$5,601,068	\$5,507,731
Council Set Reserve (4 month)				<u>\$804,523</u>

MARINA FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
REVENUES:					
90-9000-3085	Water Agreement Settlement	\$587,799	\$0	\$0	\$0
90-9000-3101	Interest on Investments	24,110	0	18,000	20,000
90-9000-3200	Administration Fees	4,212	500	4,000	4,000
90-9000-3222	Miscellaneous Revenue	99	0	0	0
90-9000-3225	Interfund Transfers - GF	251,418	268,458	268,458	295,929
90-9000-3430	Marina Parking Permits	19,899	20,000	20,000	20,000
90-9000-3440	Marina Paid Parking	133,048	135,000	135,000	135,000
90-9000-3450	Slip Rental	292,100	300,000	311,600	315,000
90-9000-3455	Mooring Rental	51,275	52,500	55,538	55,000
90-9000-3457	Season Kayak Rack Rental	108,132	110,000	124,264	125,000
90-9000-3460	Boat Rentals	680,671	890,000	710,000	720,000
90-9000-3461	Food/Beverage/Ice	18,592	16,500	22,700	17,000
90-9000-3463	Paddle Sport Rentals	462,534	470,000	470,000	470,000
90-9000-3465	Retail Sales	74,390	65,500	70,000	70,000
90-9000-3466	Fishing Licenses	110	500	150	150
90-9000-3470	Fees for Services	115,889	124,300	124,300	135,000
90-9000-3471	Concessionaire Revenue - Boat Rides	1,515	1,500	1,500	1,500
90-9000-3474	Stand Up Paddle Concessionaire	8,630	15,000	18,600	13,600
90-9000-3475	Retail Fuel Sales	81,604	75,000	80,000	83,000
90-9000-3476	Concessionaire Revenue - Rowing	2,500	2,500	2,500	2,500
90-9000-3477	Concessionaire Revenue - Water Taxi	497	500	500	500
90-9000-3478	Concessionaire Revenue - Sailing School	651	500	500	500
90-9000-3479	Concessionaire Revenue - Food and Beverage	102,896	76,875	10,000	100,000
90-9000-3480	Winter Storage	85,289	120,000	90,000	92,000
90-9000-3482	Sale of Used Boats	12,421	3,000	3,000	62,500
90-9000-3483	Sale of Paddleboards	0	0	0	3,000
90-9000-3485	Parts Retail Sales	42,413	39,600	39,600	40,500
90-9000-3486	Dry Storage	28,691	38,500	28,730	27,000
90-9000-3487	Trailer Storage	43,911	44,000	62,758	65,000
90-9000-3488	Fishing Pole Rentals	7,323	9,800	8,000	8,200
90-9000-3491	Rental Fees for Marina Park	6,175	10,000	14,000	10,000
90-9000-3492	Concessionaire Revenue - Bike	400	1,000	400	1,000
90-9000-3495	Zebra Mussel Reimbursement Income	45,000	45,000	48,414	48,414
90-9000-3500	Gift Card revenue	27,968	20,000	20,000	18,000
TOTAL REVENUES		\$3,322,160	\$2,956,033	\$2,762,512	\$2,959,293

MARINA FUND

Account Number	Account Title	2024 Actual	2025 Budget	2025 Projected	2026 Budget
EXPENDITURES:					
90-9000-4001	Marina Salaries	\$497,884	\$433,854	\$503,714	\$543,909
90-9000-4002	Overtime	10,425	10,000	8,065	7,673
90-9000-4005	Seasonal Wages	612,985	650,838	615,000	676,153
90-9000-4010	Benefits	100,512	55,846	106,805	124,352
90-9000-4011	Employer Paid Health Insurance Premium	113,112	89,101	88,312	88,312
90-9000-4050	Retirement Benefits	19,590	30,003	23,257	24,981
SUBTOTAL SALARIES AND BENEFITS		\$1,354,509	\$1,269,642	\$1,345,153	\$1,465,380
90-9000-4200	Office Supplies	\$1,027	\$800	\$1,300	\$800
90-9000-4201	Supplies	18,805	18,000	25,000	19,000
90-9000-4202	Postage - Department share	49	50	150	50
90-9000-4203	Telephone	52,626	31,000	40,000	32,000
90-9000-4205	Equipment Repairs & Maintenance	17,634	13,000	9,000	10,000
90-9000-4206	Vehicle Repairs & Maintenance	298	2,000	1,000	2,000
90-9000-4207	Building Repair & Maintenance	15,255	50,000	47,000	15,000
90-9000-4208	Rental Fleet Repairs & Maintenance	12,996	10,000	10,000	10,000
90-9000-4210	Professional Dues & Subscriptions	1,849	5,000	3,000	3,000
90-9000-4221	Printing	3,324	2,500	3,452	2,500
90-9000-4225	Food and Beverage	8,509	6,500	9,500	6,500
90-9000-4227	Reg. Fees, Lodging, Travel, and Meals	13,342	15,000	15,000	15,000
90-9000-4244	Bank Service Charges	33,882	35,000	35,000	36,000
90-9000-4250	Professional Services	92,337	95,000	95,000	95,000
90-9000-4259	Gasoline and Oil (Retail)	44,950	65,000	50,000	55,000
90-9000-4260	Gasoline and Oil (Maintenance)	3,054	4,500	4,500	5,000
90-9000-4265	Advertising	14,331	12,000	12,000	13,000
90-9000-4270	Uniforms	9,714	12,000	10,227	13,000
90-9000-4325	Agent Fees	400	400	400	400
90-9000-4333	Debt Service - Interest	257,947	256,000	256,000	251,000
90-9000-4334	Debt Service - Principal	0	100,000	100,000	105,000
90-9000-4365	Administration Fees	20,000	20,000	20,000	20,000
90-9000-4401	Utilities	26,082	32,000	32,000	33,000
90-9000-4444	Capital Improvements	0	100,000	40,000	300,000
90-9000-4460	Capital Equipment	8,190	157,000	174,794	300,000
90-9000-4477	Cleaning/Janitorial	46,923	32,000	32,000	35,000
90-9000-4501	Gift Card Expense	9,078	6,000	10,000	10,000
90-9000-4555	DRREC	97,009	85,000	101,300	104,500
90-9000-4704	Technical Purchases	16,708	7,000	10,161	20,000
90-9000-4790	Depreciation	650,013	0	0	0
90-9000-4890	Special Events	1,513	5,000	50	1,000
90-9000-4891	Retail Sales Inventory	52,187	55,000	105,000	35,000
90-9000-4892	Retail Service Parts	17,265	15,000	15,000	17,000
90-9000-4893	Retail Rental Vessels	0	0	0	16,500
90-9000-4894	Signage/Wayfinding	0	1,000	1,000	1,000
90-9000-4895	Dock Maintenance	40,093	10,000	7,000	5,000
SUBTOTAL OPERATING EXPENSES		\$1,587,390	\$1,258,750	\$1,275,834	\$1,587,250
TOTAL EXPENDITURES		\$2,941,898	\$2,528,392	\$2,620,987	\$3,052,630

Marina Fund Five Year Timeline

2026		2027		2028		2029		2030	
Project	Est. Cost								
Master Plan Implementation:		Master Plan Implementation:		Master Plan Implementation:		Master Plan Implementation:		Master Plan Implementation:	
New Dock System for Paddle Sports	300,000								
Total Capital Projects (4444)	<u>\$300,000</u>	Total Capital Projects (4444)	<u>\$0</u>						
Replace Pontoon Boats (6 boats)	210,000	Replace Pontoon Boats (6 boats)	257,500	Replace Pontoon Boats (6 boats)	265,225	Replace Pontoon Boats (6 boats)	265,225	Replace Pontoon Boats (6 boats)	265,225
Pump Out Barge	34,000	Purchase additional UTV	35,000			Replace John Deere Tractor	65,000		
Replace 2015 Ram 2500	56,000								
Total Capital Equipment (4460)	<u>\$300,000</u>	Total Capital Equipment (4460)	<u>\$292,500</u>	Total Capital Equipment (4460)	<u>\$265,225</u>	Total Capital Equipment (4460)	<u>\$330,225</u>	Total Capital Equipment (4460)	<u>\$265,225</u>
New Panels for Service Tent	60,000								
Total Repair and Maintenance	<u>\$60,000</u>	Total Repair and Maintenance	<u>\$0</u>						
Capital Project/Equipment Total	<u>\$660,000</u>	Capital Project/Equipment Total	<u>\$292,500</u>	Capital Project/Equipment Total	<u>\$265,225</u>	Capital Project/Equipment Total	<u>\$330,225</u>	Capital Project/Equipment Total	<u>\$265,225</u>

Beginning Fund Balance - Projected	\$867,439	Beginning Fund Balance - Projected	\$774,102	Beginning Fund Balance - Projected	\$1,076,607	Beginning Fund Balance - Projected	\$1,430,409	Beginning Fund Balance - Projected	\$1,748,590
Revenues - 3% increase/year	2,959,293	Revenues - 3% increase/year	3,048,072	Revenues - 3% increase/year	3,139,514	Revenues - 3% increase/year	3,233,699	Revenues - 3% increase/year	3,330,710
Operating - 3% increase/year	2,036,230	Operating - 3% increase/year	2,097,317	Operating - 3% increase/year	2,160,236	Operating - 3% increase/year	2,225,043	Operating - 3% increase/year	2,291,795
Debt - Revenue Bonds/Water Fund	356,400	Debt - Revenue Bonds/Water Fund	355,750	Debt - Revenue Bonds/Water Fund	360,250	Debt - Revenue Bonds/Water Fund	360,250	Debt - Revenue Bonds/Water Fund	360,250
Capital Projects	300,000	Capital Projects	0						
Capital Equipment	300,000	Capital Equipment	292,500	Capital Equipment	265,225	Capital Equipment	330,225	Capital Equipment	265,225
Repair and Maintenance	60,000	Repair and Maintenance	0						
Ending Fund Balance - Projected	<u>\$774,102</u>	Ending Fund Balance - Projected	<u>\$1,076,607</u>	Ending Fund Balance - Projected	<u>\$1,430,409</u>	Ending Fund Balance - Projected	<u>\$1,748,590</u>	Ending Fund Balance - Projected	<u>\$2,162,031</u>

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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 2025.

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 were 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 \$31,000; 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.

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.

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)	\$4,492,842,090
Debt Limit: 3% of Actual Value	\$134,785,263
Amount of Outstanding Debt Applicable to Debt Limit: (Total Bonded Debt)	\$0
Legal Debt Margin	\$134,785,263
Total Net Debt Applicable to Limit as a % of Debt Limit	0%

Town of Frisco
Bonds and Lease/Purchase Agreements

Lease Purchase Agreement - Frisco Adventure Park (Vectra Bank)

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

Life Expectancy: 12 years

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/25	\$ 1,260,800	\$ 99,185	\$ 1,359,985
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 in 2029	\$ 250,800	\$ 13,231	\$ 264,031
Payments due in 2030	\$ 254,200	\$ 6,660	\$ 260,860

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 12/31/25	\$ 480,947	\$ 64,307	\$ 545,254
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	\$ 90,846	\$ 9,154	\$ 100,000
Payments due in 2030	\$ 94,480	\$ 5,520	\$ 100,000
Payments due in 2031	\$ 43,513	\$ 1,741	\$ 45,254

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 12/31/25	\$ 5,810,000	\$ 2,949,250	\$ 8,759,250
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	\$ 260,000	\$ 255,000	\$ 515,000
Payments due in 2030	\$ 275,000	\$ 242,000	\$ 517,000
Payments due in 2031-2035	\$ 1,585,000	\$ 990,250	\$ 2,575,250
Payments due in 2036-2040	\$ 2,025,000	\$ 552,500	\$ 2,577,500
Payments due in 2041-2042	\$ 955,000	\$ 72,250	\$ 1,027,250

Marina Revenue Bonds - \$5,450,000

Life Expectancy: 29 years

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/25	\$ 5,020,000	\$ 3,632,750	\$ 8,652,750
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	\$ 125,000	\$ 234,250	\$ 359,250
Payments due in 2030	\$ 135,000	\$ 228,000	\$ 363,000
Payments due in 2031-2035	\$ 815,000	\$ 1,029,500	\$ 1,844,500
Payments due in 2036-2040	\$ 1,090,000	\$ 799,750	\$ 1,889,750
Payments due in 2041-2045	\$ 1,440,000	\$ 494,250	\$ 1,934,250
Payments due in 2046-2048	\$ 1,080,000	\$ 110,000	\$ 1,190,000

Total Lease Payments

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/25	\$ 12,571,747	\$ 6,745,492	\$ 19,317,239
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	\$ 726,646	\$ 511,635	\$ 1,238,281
Payments due in 2030	\$ 758,680	\$ 482,180	\$ 1,240,860
Payments due in 2031-2035	\$ 2,443,513	\$ 2,021,491	\$ 4,465,004
Payments due in 2036-2040	\$ 3,115,000	\$ 1,352,250	\$ 4,467,250
Payments due in 2041-2045	\$ 2,395,000	\$ 566,500	\$ 2,961,500
Payments due in 2046-2048	\$ 1,080,000	\$ 110,000	\$ 1,190,000



Discretionary Fund Nonprofit Grant Applications 2026



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 2026 budget:

COMMUNITY IMPACT GRANTS:

General Fund

Elevated Community Health	\$ 10,000
Mountain Dreamers	\$ 10,000
Starting Hearts	\$ 15,000
Summit County Preschool	\$ 45,000
Total Community Impact Grants	\$ 80,000

OTHER GRANT AWARDS:

General Fund

High Country Conservation	\$ 96,885
Blue River Watershed Group	\$ 5,000
Solarize Summit	\$ 20,000
Total General Fund	\$ 126,885

Water Fund

High Country Conservation	\$ 35,000
Total Water Fund	\$ 35,000

Nicotine Tax Fund

Building Hope	\$ 77,500
Family & Intercultural Resource Center	\$ 155,000
Summit Community Care Clinic	\$ 77,500
Total Nicotine Tax Fund	\$ 310,000

Discretionary Funding - Grant Awards 2026



Micro Grants (Budget: \$100,000)					
Name of Organization	Cash Ask	In Kind Ask	Cash Recommended	Micro Grant Award Notes	In Kind Recommended
Victims for Advocates of Assault	\$ 5,000	We request (1) 2-hour pontoon boat rental, (4) paddle sport rentals, (4) Nordic day passes with rentals, and (4) one-hour tubing tickets.	\$ 5,000	SAP	\$ 856
Aplenglow Chamber of Music	\$ 600	No Ask	\$ 600		
Bethany Immigration Services	\$ 2,000	No Ask	\$ 1,500		
Blue River Watershed Group	\$ 5,000	No Ask	\$ 1,000		
Breckenridge Backstage Theater	\$ 5,000	No Ask	\$ 1,000		
Breckenridge Outdoor Education Center	\$ 2,000	BOEC kindly requests a donation of 2 large pontoon rentals	\$ 1,500	2 PONTOONS	\$ 496
Café Food Rescue	\$ 5,000	No Ask	\$ 5,000		
Careers in Construction Colorado	\$ 5,000	No Ask	\$ 2,500		
CASA of the Continental Divide	\$ 1,500	One pontoon boat rental, two two-hour kayak rentals, four Nordic Day passes, and four Frisco Adventure Park passes.	\$ 1,000	(2) 2 Hr. Kayak Rentals, 4 Nordic Day Passes w/ rentals, 4 Tubing	\$ 466
Catholic Health Initiatives	\$ 5,000	No Ask	\$ -	None	
Celebrate the Beat	\$ 5,000	No Ask	\$ 2,000		
Colorado Learning Connections	\$ 3,600	No Ask	\$ 3,000		
Colorado Mountain College	\$ 2,500	No Ask	\$ 1,000		
Dillion Valley Elementary PTSA	\$ 1,000	No Ask	\$ 500		
Education Foundation of the Summit	\$ 2,000	We are requesting that Frisco provide a small pontoon boat rental and a kayak rental f	\$ 1,000	SAP	\$ 856
Elevated Community Heath	\$ 3,000	4-6 hour day lodge rental and 1 hr. Unlimited tubing hill	\$ -		
FIRC	In-kind Only	Snow tubing for up to 35 individuals at the Frisco Adventure Park and cross-country skiing for up to 35 individuals at the Frisco Nordic Center.	\$ -	1 Hour tubing or Nordic up to 35 people, 2 hr. Slopeside Rental	
Friends of the Colorado Avalanche Information Cent	\$ 5,000	No Ask	\$ 4,500		
Friends of the Dillon Ranger District	\$ 7,000	2X4hr Day Lodge rentals,	\$ 4,500	(2) 4Hr Day Lodge rentals	\$ 1,000
Friends of the Summit County Libraries	\$ 2,000	No Ask	\$ 1,000		
Frisco Elementary PTSA	\$ 5,000	Day Lodge Use for one day, 10 Tubing passes, 10 nordic passes, 1 pontoon rental, 10 paddle sport rentals	\$ 5,000	2 SAP, 8Hrs day Lodge Rental	\$ 2,912
High Country Veteran Adventures	\$ 2,000	No Ask	\$ 2,000		
Keystone Science School	\$ 2,000	No Ask	\$ 1,000		
Mountain Dreamers - (Requested \$30,000 Impact)	\$ 5,000	5 gift certificates for pontoon boat rental, Frisco Bay Marina, 10 gift certificates, a two-hour paddleboard, and sports rental, 5 passes at Copper Creek Golf Course, 10 Frisco Nordic Passes, 5 Dining certificates of The Island Grill, 20 Gift certificates for Frisco Adventure Park, 5 Chuck Wagon Rides, 1 rental- Frisco Day Lodge	\$ -	2 SAP	\$ 1,712
Mountain Mentors	\$ 2,000	No Ask	\$ 1,500		
Mountain Top Explorium	\$ 1,500	4 2-hour pontoon boat rentals & 4 gift certificates for the tubing park.	\$ 1,000	SAP	\$ 856
NRO	\$ 5,000	Marina Landing Facility 8 hour rental, 50 paddle sport rentals	\$ 1,000	SAP, 8 Hour Frisco Landing Rental	\$ 2,056
Open Arms Child Care Preschool	\$ 5,000	No Ask	\$ 1,000		
Sanctity of Life Center	\$ 3,000	No Ask	\$ -		
SHS PTSO Prom Fund	\$ 1,000	4 Adventure Park Tubing Passes and 4 non motorized water sports rental.	\$ 1,000	SAP	\$ 856
Silverthorne Elementary PTSA	\$ 1,000	Gift cards or passes to the Frisco Nordic Center, Frisco Adventure Center, and/or the Frisco Bay Marina.	\$ 500	SAP	\$ 856
Slopes to Hope	\$ 10,000	No Ask	\$ -		0
Smart Bellies	\$ 5,000	2 pontoon boat rentals, 4 tubing passes	\$ 5,000	SAP	\$ 856
Special Olympics	\$ 2,000	No Ask	\$ 1,000		
Staying in Summit	\$ 2,500	4 hr. Day Lodge rental with AV equipment	\$ 2,000	4 Hr. Day Lodge Rental	\$ 1,000

Summit 50plus	\$ 1,000	Nordic Center usage during the Nordic Races for the Summit 50plus group, Tubing Hill and individual Nordic passes	\$ 1,000	SAP	\$ 856
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Discretionary Funding - Grant Awards 2026 (continued)

Micro Grants (Budget: \$100,000)					
Name of Organization	Cash Ask	In Kind Ask	Cash Recommended	Micro Grant Award Notes	In Kind Recommended
Summit Advocates for Gifted Education	\$ 500	No Ask	\$ 500		
Summit Choral Society	\$ -	No Ask	\$ -		
Summit County Libraries	In-Kind Only	4 kids night out, 2 nordic passes with rentals, 2 tubing passes, 4 paddle sport rentals, 1 pontoon rental	\$ -	4 Kids Night Out, SAP	\$ 1,016
Summit County Mountain Bike Alliance	\$ 5,000	Trailer storage at the Frisco Adventure Park for 2026.	\$ 1,000	Van Storage	
Summit County Pet Food Pantry	\$ 2,000	No Ask	\$ 1,000		
Summit County Youth	\$ 2,000	No Ask	\$ -		
Summit Foundation	In-Kind Only	2 SAPs	\$ -	2 SAPs	\$ 1,712
Summit Habitat for Humanity	\$ 5,000	No Ask	\$ -		
Summit High School	\$ 500	4-6 hour day lodge rental, tubing passes	\$ 500	(2) 4 Hour day Lodge Rentals	\$ 2,000
Summit Historical Society	\$ 3,500	No Ask	\$ 1,000		
Summit Huts Association	\$ 2,100	Nordic center passes	\$ 2,100	3 Nordic Center Season Passes	\$ 900
Summit Lost Pet Rescue	\$ 5,000	No Ask	\$ 5,000		
Summit Middle School PTSA	\$ 1,000	No Ask	\$ 1,000		
Summit Public Radio	\$ 5,000	No Ask	\$ 2,000		
Summit Tigers American Legion Baseball	In-kind Only	100 hours field time, 2 gift certificates for silent auction	\$ -	100 Hours, SAP	\$ 5,856
Summit Valley Horse Center	\$ 2,000	No Ask	\$ 1,000		
Summit Youth baseball and softball	In kind Only	100 hours field time, tubing passes, paddle board rentals, nordic passes	\$ -	100 Hours, SAP	\$ 5,856
Summit Youth Sports	\$ 1,000	No Ask	\$ 1,000		
Team Breckenridge Sports Club	\$ 6,000	4- one hour tubing passes, 4 nordic day with rentals, 4-paddle sport rentals, pontoon rental, 2 4-hrDay lodge rentals,	\$ 1,000	SAP, (2) 4 Hr. Day Lodge Rentals	\$ 1,856
Team Summit Colorado	\$ 1,500	Summer access to mtn bike program, est 40 days, 3- 8 hr. Day lodge rentals, Nordic - year around access to train at the Frisco Adventure Park. Estimated 200 days, 4-	\$ 1,000	8 day lodge hours, 8 hours field time, Slopeside use 5 hrs.,	\$ 3,800
The Cycle Effect	\$ 3,500	Adventure park usage, SOS building rental (2-2hr), Day lodge and tubing passes	\$ 1,000	4 Hrs.SOS rental, 4 Hr. Day Lodge, Snow shoe rental for 20	\$ 1,600
The Peak 10 Classic Foundation	\$ 3,000	No Ask	\$ -		
The Peak School	\$ 5,000	No Ask	\$ 1,000		
The Summit County Rotary Charitable Fund	\$ 1,500	No Ask	\$ 1,500		
Timberline Adult Day Services	\$ 5,000	2 SAPs	\$ 5,000	2 SAP	\$ 1,712
Unsheltered in Summit	\$ 2,000	No Ask	\$ 1,000		
Wildflower Nature School	In-kind only	2 SAP	\$ -	2 SAP	\$ 1,712
Youthentity	\$ 2,500	No Ask	\$ 1,500		
Zoomers Inc., DBA Lake Dillon Preschool	\$ 5,000	No Ask	\$ 1,000		
Subtotals	Cash Ask		Cash Recommended		In Kind Recommended
Marina Fund					\$ 10,968
General Fund	\$ 189,800		\$ 89,700		\$ 32,686
				Total:	\$ 43,654
Total Budgeted: \$100,668					
<i>*Note: General Fund In Kind does not impact budget</i>					
Impact Grants (Budget: \$80,000)					
Name of Organization	Cash Ask		Cash Recommended	Micro Grant Award Notes	
Summit Lost Pet Rescue	\$ 15,000		\$ -	\$5,000 awarded through Community Grant	
Starting Hearts	\$ 76,000		\$ 15,000		
Celebrate the Beat	\$ 5,000		\$ -	\$2,000 awarded through Community Grant	
Summit Productions	\$ 50,000		\$ -		
Mountain Dreamers	\$ 30,000		\$ 10,000		
Elevated Community Health	\$ 50,000		\$ 10,000		
Summit County Preschool	\$ 100,000		\$ 45,000		
Totals:	\$ 326,000		\$ 80,000		

Alpenglow Chamber Music Festivals

Alpenglow Chamber Music Festival, a 501(c)3 organization, is dedicated to enhancing the cultural life for residents and guests of Summit County. Quality performances of chamber music are performed by internationally acclaimed musicians. We promote an appreciation of chamber music through education, outreach and audience development. We offer access to our concerts with affordable prices and support local music students with scholarship awards.

Program: *Alpenglow Chamber Music Festival (ACMF) will hold two private soirees and two public concerts during the 29th festival in Summit County. ACMF ensemble of world-class musicians is guaranteed to create a unique, high-energy experience for each audience. Soiree concerts, held in several homes in Summit County, have filled to capacity and connected Alpenglow with many new attendees of various ages. The public concerts typically held at the Silverthorne Pavilion, Colorado Mountain College Breckenridge, Frisco Adventure Park, and Dillon Community Church attract a cross-dash section of the Summit County community through 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 concluded for the summer. Each year Alpenglow awards college scholarships to local, graduating seniors who have demonstrated outstanding musical talent and intend to study music in college. Alpenglow also provides music lessons, scholarships for promising, needs based middle school students. Funding will help facilities rental, the need at public concerts to rent and insure a Steinway concert grand piano for Steinway-endorsed pianist Rieko Aizawa, pay for piano tuning for the two public concerts and the two soirees, and the rental of chairs needed for the two soirees.*

Total number served by the program: 500

Award (Cash, In-Kind, or Both): \$ 600

Town of Frisco Strategic Pillar(s): 1) providing arts, culture, and recreation for residents and 2) ensuring accessible opportunities for all

Quantifiable Results of Strategy: Alpenglow measures our results through:

- * Awarding high school scholarships
- * Public concert attendance and number of free student tickets
- * New to Alpenglow attendees and returning patrons
- * Success of grant requests
- * Success of corporate sponsorships
- * Open rate of our marketing emails
- * Survey our patrons

What impact will this program make in the community and how will you measure that impact: ACMF's public concerts are conveniently located for Frisco residents and guests. Middle and high school students from Frisco who show musical talent are eligible for the middle school music lesson scholarships and the graduating senior scholarships. The ACMF Board of Directors is interested in holding a soiree in a private residence in Frisco and is in conversation with homeowners to explore this possibility. We are interested in holding a public concert at the renovated Frisco Day Lodge, as we have in past years. Due to the ongoing renovations we haven't utilized this facility in several years. In past years, we have provided free concerts at the Summit County Senior Center located in Frisco.

ARISE

The mission of ARISE 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: 24-Hour Crisis Response: *ARISE operates a 24/7 crisis hotline for survivors of domestic violence and sexual assault. We provide immediate support, either in person or remotely, including advocacy, medical and legal accompaniment, emergency shelter, legal services, food and clothing access, mental health services, and referrals. The hotline supports survivors as well as law enforcement, hospitals, and the broader community.*

Housing & Financial Assistance: *We operate the only emergency safehouse in Summit County for survivors, their children, and pets. When the shelter is full or alternative housing is needed, we offer emergency hotel stays. Survivors can also access low-barrier financial assistance to help maintain or obtain safe housing, as well as to meet urgent needs such as food and gas.*

Legal Advocacy: *ARISE helps survivors navigate the criminal justice system by offering information, support with protection orders, court accompaniment, and limited direct legal representation through contracted attorneys. We also assist undocumented survivors of qualifying crimes with immigration relief, including T-Visas, U-Visas, and VAWA Self-Petitions, through staff and contracted attorneys.*

Outreach and Education: *Through education and training, we equip the community to recognize and support survivors and access our services. We work with local childcare facilities and the schools on implementing violence prevention procedures and protocols.*

Total number served by the program: 350

Award (Cash, In-Kind, or Both): \$5,000 Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Thriving economy, quality core services, vibrant culture, arts, and recreational opportunities, and community inclusivity

Quantifiable Results of Strategy: 1. Provide emergency housing assistance to 80 survivors and their dependent children. This includes stays at the shelter, emergency financial assistance, hotel stays, and/or the transitional housing unit.

2. Provide legal advocacy to 75 clients.

3. Provide crisis response to 600 primary and secondary survivors through crisis intervention, safety services, and/or emotional support.

4. Provide violence prevention education to 20 childcare providers, 20 educators, and 20 parents/guardians. Host 50 outreach and education events throughout the community.

5. Provide advocacy to 350 survivors.

What impact will this program make in the community and how will you measure that impact: ARISE directly benefits the Town of Frisco by providing essential support to survivors of domestic violence and sexual assault. We are the only organization serving survivors in our community. Since last year, we have served 363 new clients, and seven Frisco residents specifically, offering emergency shelter, crisis intervention, legal advocacy, housing assistance, and trauma-informed care. Our work supports Frisco's thriving economy by helping survivors achieve stability, regain independence, and remain active members of the local workforce. We contribute to quality core services by offering 24/7 crisis response, coordinated with law enforcement, medical providers, and community partners. Through prevention education, outreach, and wellness programming, we enhance vibrant culture, arts, and recreational opportunities by fostering a safe, engaged, and resilient community. Finally, our bilingual services and inclusive programming reflect Frisco's commitment to inclusivity, ensuring every resident has access to safety, resources, and the opportunity to thrive.

We take a comprehensive approach to evaluation. Each program and client interaction is measured through anonymous surveys, which assess changes in knowledge about personal safety and community resources. We also track client demographics and services delivered. In 2024, 100% of survey respondents reported improved safety planning and increased awareness of available resources after accessing ARISE services.

Bethany Immigration Services

BIS' 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., thereby benefiting the Summit County community as a whole.

Program: *-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 have been approved.

-Immigrants work jobs that are essential to the local economy of Summit County. Many of those immigrants need help with immigration issues. There is no other nonprofit organization that provides similar low-cost multi-faceted services along the I-70 corridor from Denver to Glenwood.

Total number served by the program: 125

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

Town of Frisco Strategic Pillar(s): Enhancing Community Inclusivity and Supporting a Thriving Economy- these strategic objectives and pillars are advanced by the work of BIS as we assist Summit immigrants (who work and/or live in Frisco) at low cost to solidify their legal status here.

Quantifiable Results of Strategy: 1. Number of people seen for initial consults increased

2. Number of client service agreements 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 Arise, FIRC and the Inter-faith Council, to educate the community about immigration issues and the plight of immigrants through special 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;

-Summit business owners/employers are able to keep valuable workers;

-More immigrant residents buying homes and starting businesses

Blue River Watershed Group

Our mission is to promote, protect, and restore a healthy Blue River watershed through cooperative community education, stewardship, and resource management.

Program: *As the majority of BRWG's revenue is tied to specific project grants, this funding will enable us to maintain operational flexibility and address unforeseen needs that arise in our ongoing efforts. General operating funding will help ensure continued operational and staff support for BRWG's existing events and programs, ultimately enhancing watershed health, community engagement, and environmental education in the Blue River Basin. General funding will also support our restoration projects and initiatives, such as the Blue River Habitat Restoration Project, the Wildfire Ready Watersheds project, a new Water Quality Monitoring and Mapping project, and our community science River Watch program, all working to engage and educate stakeholders and increase community involvement in environmental stewardship.*

Total number served by the program: 2,000

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

Town of Frisco Strategic Pillar(s): This grant will address the pillars of: Environmental Stewardship and Climate Change as well as Arts, Culture, and Recreation for Residents.

Quantifiable Results of Strategy: Community engagement events and activities, such as the State of the River, the Water in the West series, the Water Year Wrap up, River Watch water quality monitoring, the Blue River Cleanup Festival, and other educational hikes and activities, are a great way to measure the engagement and impact on our community. We always track the number of attendees to these kinds of events and would like to increase our operational capacity to implement other measurement systems, such as feedback mechanisms to assess effectiveness and participant learning. We also regularly communicate progress and outcomes of our projects to stakeholders, funders, and the interested public, demonstrating clear results and ensuring accountability for the use of grant resources.

What impact will this program make in the community and how will you measure that impact: Our programs and projects deliver direct, tangible benefits to the Town of Frisco by fostering a more informed, engaged, and resilient community. Through support for general funding, we have the capacity to expand community engagement and public education initiatives that connect Frisco residents with critical water issues impacting their daily lives, recreation opportunities, and the surrounding environment. Our events give residents direct access to timely information about Colorado and western water policy and provide a forum for open dialogue. Furthermore, our community science initiatives like River Watch invite Dillon residents to participate hands-on in the stewardship of our rivers and streams, building local pride, an ethic of stewardship, and environmental literacy across all ages. Our Wildfire Ready Watersheds project proactively safeguards Dillon's water resources and landscapes against the increasing threat of wildfires and post-wildfire hazards, protecting both property and ecosystem health.

We measure impact by tracking event and program attendance and quantifying volunteer hours and environmental data collected. In addition, we document new collaborations and stewardship initiatives generated from our outreach. By investing in our general fund and operational capacity, the Town of Frisco supports critical environmental projects and public events, as well as the broader capacity to help sustain a vibrant, educated, and resilient community into the future.

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 rehearsing, performing, touring and marketing, the Colorado premiere production of the musical "Magic Tree House: Jack & Annie's Literacy Show" that will be presented in both Spanish and English to serve a diverse and wider community and create more access to arts programming. 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 the Frisco library 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 beloved Magic Tree House book series by Mary Pope Osborne. This money will go directly into underwriting production and marketing costs to offer this opportunity free of charge.

We will also hope to partner with local elementary schools to bring the performances to "pop-up" in school parking lots, libraries, and gymnasiums or auditoriums. We will be seeking additional partnerships with Frisco History Park, Frisco Senior Center, area pre-schools and any other local non-profits or businesses that want to connect for free access.

Total number served by the program: 40,000

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

Town of Frisco Strategic Pillar(s): Arts, Culture, and Recreation for Residents

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 as we learned this year when we created and toured "Winnie the Pooh". There is a "gap" for the very young, particularly as it relates to dual language programming that BBT wants to address and provide. This program will be performed indoors, outdoors, in small and large spaces with variable audience sizes. We will measure impact through number of attendees, audience surveys, and tracking how many people check the books out of the Summit County Library. Young attendees who speak Spanish will feel welcomed and seen, experiencing live art that will stretch the imagination, and ask for audience participation. It will encourage reading in both languages for an increased sense of self and belonging. Young attendees who are English speaking only, will gain appreciation and exposure to basic Spanish, learning key words in both languages and be immersed in an open and creative setting. Attendees will be encouraged to check the books out of the library and a strong focus will be put on literacy and the joy of reading books as a tool for learning. Families will have the opportunity to share an educational, participatory, and creative experience together with many discussion points to take home so that they can extend their experiences long after the curtain comes down. We will focus on life skills lessons, such as listening, friendship, sharing, creativity, and critical thinking.

Breckenridge Outdoor Education Center

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

Program: BOEC requests \$2000 in general operating program support for Frisco residents and to uphold the highest quality adaptive programming across 2025-26.

Key Programs Include:

- *Adaptive Ski Program: Provides accessible downhill and cross-country skiing and snowboarding at Copper Mountain, Breckenridge, and Keystone Ski Resorts. Known for its excellence, this program is led by a team of highly trained instructors.*

- *Wilderness Program: Offers accessible whitewater rafting, canoeing, camping, backpacking, snowshoeing, ropes course, adaptive cycling, rock climbing, and team initiatives. Based at BOEC's 39-acre Breckenridge site and extending to scenic areas in Colorado and Utah, this program has an extremely high client retention rate, with some participants returning for over 20 years. Accredited by the Association of Experiential Education (AEE), it is recognized as a model in adaptive outdoor experiential education.*

Total number served by the program: 20

Award (Cash, In-Kind, or Both): \$1,500 2 Pontoon Rentals

Town of Frisco Strategic Pillar(s): The BOEC aligns with the Town of Frisco's Strategic Pillar of Community Inclusivity

Quantifiable Results of Strategy: 1. Tuition Assistance Awarded: Participants receive tuition assistance at the same rate as last year.

2. Program Participation: The number of lessons provided with tuition assistance matches or exceeds last year's total.

3. Resident Engagement: Maintain or increase the number of Frisco residents participating in BOEC programs compared to the previous year.

What impact will this program make in the community and how will you measure that impact: BOEC benefits the local community by making outdoor recreation accessible to everyone, regardless of ability, background, or financial situation. Recent research indicates that sports participation has many physical and mental health benefits for individuals with disabilities, including improved functionality, increased socialization opportunities, a reduction in anxiety and depression, enjoyment and happiness, and a sense of belonging (1). Yet, despite these positive findings, over 38% remain inactive due to preconceived stereotypes, physical and financial limitations, systemic barriers, and a lack of adaptive sport facilitators (2).

To address this, BOEC provides \$250,000 in scholarships annually, ensuring that cost is not a barrier. Need is evaluated on a case-by-case basis and 100% of qualified financial aid applicants were awarded scholarships in the 2023-24 fiscal year. With over 50,000 participants served in 49 years, an impressive retention rate for wilderness groups, and continually waitlisted ski lessons, BOEC consistently meets the community's demand, though our programs are often at capacity. This high demand highlights the community's reliance on BOEC for enhancing well-being through outdoor experiences.

BOEC measures impact through course-specific evaluations and survey feedback. We custom-design courses and lessons, engage with participants and their families, and hold pre-trip meetings to ensure safety, comfort, and open communication.

CAFE Food Rescue

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: CAFE Food Rescue collects surplus food from licensed food businesses and provides it to community members through community partners and our own food pantries and pop-up distributions. In the next year, we plan to:

- * Expand our food collection by increasing service days to existing food donors and adding new food donors.
- * Work even more closely with food access partners to reduce our collective stress and serve the community better
- * Improve our system for pop-up markets to respond to need to get fresh food out quickly and provide greater food access to the community
- * Add cooking capacity to our facility in order to manage more food and educate the community on how to use unfamiliar foods.

Total number served by the program: 2,200

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

Town of Frisco Strategic Pillar(s): CFR's work supports the strategic pillars of Environmental Stewardship and Climate Change through valuing energy and water to provide food and Workforce and Community Support through improving food access for people facing food insecurity.

Quantifiable Results of Strategy: The quantifiable results of each strategy are: Adding collection days for existing and new food donors - results are more collection days and increased amount and freshness of food that is brought to the community. Adding new food donors - results are more food donors and increased amount of food that is brought into the community and not put in our landfill. Supporting our food distribution partners - results are decreased costs for food distribution partners, increased amount of food and freshness of food that is brought to the community. Improving our reservation based pop-up food markets - results are increased access to fresh foods quantifiable as additional hours and days that food is available as well as amount and freshness of food available. Adding another staff member - results are increased access to fresh foods, additional hours that food is available and amount and freshness of food available. Adding cooking capacity - results are increase in amount and freshness of food available and community understanding on how to use unfamiliar foods and ingredients.

What impact will this program make in the community and how will you measure that impact: Town of Frisco residents that are facing food insecurity can access food at any of the food providers in the county. So, any increase in times and days that food access is provided or total amount of food provided can benefit all of the residents in the community.

In 2026 CAFE Food Rescue expects to:

Recover and distribute 225,000 pounds of food in 2026

Provide equivalent to 178,000 meals

Cover 15% of the food insecurity in Summit County

Valued at \$844,313 based on Feeding America value of meal of \$4.74

We also are continuously looking at adding additional food distribution partners and locations to increase the ease of access to food assistance.

Our second largest food distribution point in the county is a pantry in Elevated Community Care and also in Mile High Integrated Care, located next to each other in the Medical Office Building next to St Anthony's Hospital. These are accessible 6 days a week. So far, in 2025, 24% of the food that we have have distributed has gone out through the pantries at the Medical Office Building (18% in 2024). We expect about 20% of food distributed in 2026 to go through these pantries which will be about 45,000 pounds of food.

Careers in Construction Colorado

The mission of Careers in Construction Colorado 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.

Program: *Careers in Construction Colorado provides high school students with hands-on training and career pathways in the residential and commercial building trades using the Home Builders Institute’s nationally recognized curriculum. Students earn stackable, industry-approved pre-apprenticeship certificates recognized by the U.S. Department of Labor. The Colorado Department of Education also recognizes the program as a credit-bearing Career Technical Education course.*

The program at Summit County High School has grown steadily since its launch in the 2022–2023 school year and is now entering its fourth year. Enrollment has increased year over year, supported by strong partnerships with school leaders, local employers, and the Summit County Builders Association. Volunteer Career Navigators also play a key role in the classroom, helping coordinate job coaching, career exploration, and placement support. Student demand remains high, and the program continues to offer real-world experiences that prepare participants for post-graduation employment in the trades.

This funding request is specific to Summit County and will help cover curriculum renewal fees, personal protective equipment, tools, building supplies, and select classroom equipment. Funds are also requested to support required cyber insurance carried by the Summit County Builders Association and to assist with staffing costs related to student job placement and classroom coordination.

Total number served by the program: 63

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

Town of Frisco Strategic Pillar(s): Support a Thriving Economy: Workforce and Community Support

Quantifiable Results of Strategy: In the 2024–2025 school year, the Summit County chapter of CICC at Summit High School engaged 29 students in the fall and 37 in the spring semester. Together, they earned 46 HBI Pre-Apprenticeship Certificates and 29 OSHA-10 safety cards. Thirteen students were hired into construction-related positions, with many meeting their future employers through the Tiny Home project, which completed its second build this year and will begin its third this fall. The program is supported by 56 community volunteers who contributed 1,540 hours of mentorship, on-site instruction, and project guidance. These efforts directly connect students with local employers and real-world construction experiences, helping ensure a strong pipeline of skilled young professionals for the region.

For the 2025–2026 school year, it is expected that the Summit County chapter will serve at least 63 students. With a maximum capacity of 40 students per semester, the program anticipates strong enrollment across both semesters.

What impact will this program make in the community and how will you measure that impact: The CICC program at Summit High School directly supports the Town of Frisco’s commitment to workforce and community support by equipping local students with industry-recognized certifications, practical skills, and direct connections to employment in the construction trades. These students go on to work with Summit County employers, strengthening the local workforce and helping to meet the region’s housing and infrastructure needs. By providing hands-on instruction in carpentry, electrical, HVAC, plumbing, and safety, paired with mentorship from industry professionals, the program ensures graduates are job-ready and capable of contributing immediately to Frisco’s economy.

The program’s Tiny Home project showcases student work, fosters community pride, and builds connections between youth, local contractors, and residents.

Impact is measured by tracking enrollment, certifications earned, OSHA-10 cards issued, and job placements, as well as gathering feedback from students, teachers, and industry partners. In the last school year, 66 students participated, earning 46 HBI certificates and 29 OSHA-10 cards, with 13 securing local employment. This approach not only addresses the skilled labor shortage but also fosters long-term economic stability and community vitality in Frisco.

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: *Funding supports local children involved in court proceedings by providing them with a Court Appointed Special Advocate (CASA) who represents their best interests. Through our Dependency and Neglect Program, trained volunteers work alongside community partners to help ensure safe, stable, and permanent homes for every child.*

Judges assign CASA volunteers at the start of each case, and CASACD pairs each child with a dedicated advocate who remains throughout the case. Volunteers build strong, trusting relationships, conduct independent investigations, and provide child-centered recommendations to the court.

All advocates complete 30 hours of pre-service training, receive monthly supervision, and participate in ongoing education. CASA staff offer consistent support to ensure volunteer success and quality advocacy.

CASACD also operates a Truancy Program, where advocates work with students, families, and schools to overcome attendance barriers and promote academic reengagement.

Additionally, we launched the Supervised Exchange and Parenting Time (SEPT) Program to support families navigating high-conflict custody situations. With an initial launch in Eagle County, this program offers safe, neutral environments for children to maintain healthy relationships with both parents. We are currently working to grow capacity and expand our SEPT program to provide these services for children and families in Summit County, strengthening our commitment to child safety and family stability.

Total number served by the program: 30

Award (Cash, In-Kind, or Both): \$1,000 (2) 2 Hour Kayak Rentals, 4 Nordic Day Passes w/ rentals, 4 Tubing Passes

Town of Frisco Strategic Pillar(s): Progress Driven Quality Core Services

Quantifiable Results of Strategy: Strategy 1: Utilize our secure database, Optima, to track the current 35 volunteers at the start of 2025 and monitor new volunteer additions throughout the year.

Strategy 2: Leverage Optima to analyze volunteer demographics—currently 3% non-white and 14% male and measure growth following targeted marketing campaigns aimed at increasing diversity.

Strategy 3: Monitor volunteer engagement through our retention plan, aiming to maintain an 85% retention rate over the next five years.

Strategy 4: Provide volunteers with 30 hours of pre-service training plus a minimum of 12 hours of ongoing training annually, including at least 1 hour focused on cultural competency.

What impact will this program make in the community and how will you measure that impact: CASACD's program will have a direct and lasting impact on the Frisco community by supporting children and families navigating the challenges of abuse, neglect, and truancy. Our trained CASA volunteers serve as consistent, trusted adults, offering stability, advocacy, and emotional support during critical times. By helping children stay engaged in school, feel safe, and build resilience, we not only improve individual outcomes but also contribute to a stronger, more connected Frisco community.

This support reduces the long-term risks associated with trauma, including poor mental health, academic failure, and involvement in the justice system, ultimately creating a healthier, safer, and more inclusive town.

We will measure impact through the number of Frisco children served, volunteer hours contributed, and improvements in outcomes such as school attendance and placement stability. Additional evaluation methods include feedback from families and partners, as well as annual case reviews to assess program effectiveness.

Catholic Health Initiatives Colorado Foundation: D/B/A St. Anthony Summit Health Foundation

St. Anthony Summit Health Foundation (SASHF) is the fundraising arm under Catholic Health Initiatives Colorado Foundation (CHICF) to support St. Anthony Summit Hospital. The foundation exists to extend its mission of healthcare excellence further into our community. The focus of SASHF is to raise and allocate philanthropic funds, primarily for the hospital's programs and services that benefit the underserved, the elderly, and the healthcare community.

Program: *The create a new community event, 5k and 1 mile walk (Hearts and Soles) to expand cancer care services, celebrate cancer survivorship, and recognition of loved ones lost to cancer. The foundation is looking to expand its community outreach, engage with cancer patients and their families along with bringing the community together under the core value of compassion and human kindness. The goal is to raise \$25,000 to expand these cancer care services.*

Total number served by the program: 200

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): Community Inclusivity, Thriving Economy, Vibrant Culture, Arts, and Recreation, and Quality Core Services

Quantifiable Results of Strategy: This is a first time event but quantifiable results:

- 100 registered walkers
- Secure 5 to 10 community sponsors
- Registered walkers and their families to become annual giving donors
- Raise \$25k+ net proceeds to expand SASH cancer care programs
- Create greater giving peer to peer fundraising platform to honor a loved one lost to cancer or going through a diagnosis
- Follow up and stewardship for future engagement and impact of their support

What impact will this program make in the community and how will you measure that impact: Depending on the number of individuals that are cancer patients under St. Anthony Summit, this will provide increase programs and services. It will also provide celebration of survivorship and loves ones lost to cancer to help provide grief support groups and create a larger sense of community.

If the ToF provides this grant support, it elevates their level of compassion in the community in supporting the impact of cancer for those going through a diagnosis or a journey of cancer survivorship.

To measure the impact, we would share the number of donors, number event registrants, and with the funds raised, how the funds were used to provide expanded cancer care programs and services.

Celebrate the Beat

Mission: Celebrate the Beat provides in-school and after-school dance programs that improve children's physical health and well-being, inspire them to believe in themselves, and establish a standard of excellence that positively impacts every aspect of their lives. For youth with little access to high-quality arts education, the program is life-changing, teaching them not just the art of dance but the art of the possible.

Program: Celebrate the Beat (CTB) will offer its one-week intensive in-school dance program to students at Frisco Elementary in the fall of 2025, teaching and uplifting 100 students. All students across a particular public school grade experience Celebrate the Beat's transformative "Feel the Beat" initiative—an arts program seamlessly woven into the school day and provided at no cost to families.

New schools, such as Frisco Elementary, often begin with an immersive one-week "Feel the Beat" program followed by a multi-week format in the next semester. CTB classes move from moderate-to-vigorous intensity aerobic activity, and include fun warm-up activities and positive messaging woven throughout the class to encourage healthy behaviors.

At CTB, physical fitness goes hand-in-hand with the development of self-discipline, self-confidence, perseverance, teamwork, curiosity and willingness to learn new skills. Each class is led by two professional dance teachers and a musician. The culminating performance with a live band is an opportunity for students to develop self-esteem and showcase their newly-acquired skills for their peers, school teachers and staff, parents and the community

Total number served by the program: 100

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

Town of Frisco Strategic Pillar(s): Community Inclusivity, Vibrant Culture, Quality Core Services, Thriving Economy - Celebrate the Beat addresses all areas

Quantifiable Results of Strategy: At Celebrate the Beat, we aim to achieve consistent participation rates of over 90% in our weekly classes, demonstrating high levels of engagement and interest among students. By serving as an uplifting part of students' school days, we hope to serve as a magnet drawing students to attend school and thereby counter chronic absenteeism. We know from teacher surveys that if the students attend school and participate in a CTB class, the majority of students will have improved classroom performance.

Audience attendance and enthusiasm at the culminating performances is a measure of community commitment to CTB programming. Additionally, we are deeply grateful for the volunteers who contribute their time and talent to assist at performances each year. Parents are particularly dedicated to volunteering as an expression of gratitude for the free programming that their children have enjoyed.

What impact will this program make in the community and how will you measure that impact: The arts in general, and CTB's programming specifically, fosters teamwork and community. A recent survey concluded that arts education, Builds well-rounded individuals; Broadens our understanding and appreciation of other cultures and histories; Supports social and emotional development; Builds empathy, reduces intolerance, and generates acceptance of others; Improves school engagement and culture; Develops valuable life and career skills; and Strengthens community and civic engagement. (Academy of Arts & Letters).

CTB's teaching methodology ignites curiosity, passion, teamwork, and perseverance. CTB unites schools and communities through the transformative power of the arts.

"We are in the middle of a national youth mental health crisis, facing an increase in depression, anxiety, and loneliness of epidemic proportions." (U.S. Surgeon General) Through dance, our students build confidence, a sense of belonging, and a deep connection to themselves and others. By meeting students where they are, we create a safe, inclusive space. Fourth grade student, Katie, said "in CTB I get to express my feelings!" and fifth grade student, Natalie, shared "The CTB Program made me feel confident that I can be me."

Pat Almeida, former principal of Dupont Elementary School states "Celebrate the Beat reminds me why I began and continue to work with kids. I now know for a fact that proficiency and state tests will never be better than self-belief, courage, and hard work."

Colorado Learning Connections

Our mission is to remove financial barriers to provide every student, including those with learning difficulties and English language learners, with individualized, accessible, and high-quality academic support, ensuring 100% of students reach their academic goals.

Program: Pod Tutoring provides small-group tutoring in literacy and math at Frisco Elementary, supporting a minimum of 16 underserved students each semester. Groups of four students meet once a week for 1.5 hours over eight weeks. Funding covers tutor wages, scheduling, and instructional materials to ensure focused, personalized support delivered directly at the school. The program targets students needing extra assistance, prioritizing those with teacher referrals, IEP/504 plans, or who identify as ESL/ELL. Bringing tutoring on-site removes common barriers such as transportation and cost, making academic help more accessible for families. Small groups (1 tutor to 4 students) create a supportive environment where students learn collaboratively, and tutors tailor instruction to individual needs. This approach aligns with the Multi-Tiered System of Support (MTSS), specifically the "Targeted Interventions (Tier 2)" level, which research shows can improve academic performance, behavior, and social-emotional well-being. Foundational reading and math skills are critical for overall academic success and future employment. Beyond improving academic performance, Pod Tutoring fosters the development of confident, skilled students who become valuable community members and future leaders.

While the program offers four free groups annually to underserved students, additional students may participate through a paid option, expanding access beyond the scholarship-supported groups.

Total number served by the program: 45

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

Town of Frisco Strategic Pillar(s): These programs strengthen community inclusivity and educational equity, creating pathways for future leaders who will contribute to a resilient and thriving local economy.

Quantifiable Results of Strategy: * Serve a minimum of 32 Frisco Elementary students through small-group tutoring at no cost

* Deliver a minimum of two 8-week tutoring cycles annually, focusing on literacy and math skill development aligned with standardized test preparation

* Maintain consistent enrollment by actively promoting the program and providing no cost on-site sessions that reduce transportation barriers.

* Offer extended childcare hours totaling a minimum of 240 hours per year to support working families

* Measure improvements in academic confidence and skills through pre- and post-assessments and/or standardized test scores

* Continuously monitor and adjust student selection processes to maximize equity and ensure resources reach those most in need. If demand exceeds available scholarships, additional students may join the program for a fee of \$200 per cycle, with partial scholarships available depending on interest, need, and funds available.

What impact will this program make in the community and how will you measure that impact: Supporting local students academically strengthens the foundation of the community's future workforce and leaders. When students succeed academically, studies show they are less likely to engage in risky behaviors such as crime or substance abuse, contributing to a safer and healthier community for everyone. When students do well in school, families feel more connected and invested in Frisco, boosting community pride and involvement.

Additionally, by addressing educational gaps within Frisco, the program promotes equity and inclusion, ensuring all children, regardless of background, have the opportunity to thrive and contribute positively to the community's growth and vitality.

Colorado Mountain College

The mission of Mountain Scholars is to help first-generation college students find an affordable path to a college degree through scholarships and a strong network of support services (mentoring, tutoring, financial/college navigation, counseling, and interview preparedness). The Mountain Scholars program aims to eliminate economic, social, and cultural barriers that hinder students' access to and completion of college.

Program: *The Mountain Scholars initiative aims to empower aspiring first-generation Summit County, low-income, and academically motivated students in completing a four-year college degree or postsecondary certificate. The number of students served 24/25 Academic Year: 83, and 54 mentors. Mountain Scholar students receive scholarships up to \$1,100 per year for freshman/sophomore year and up to \$5,000 per year for junior/senior year. Mountain Scholar first generation students receive free support services: Academic Advising & Career Counseling, Professional Development (interview skills, help with resume, networking, coordinating job shadowing, discussion and awareness around salary, how degrees connect to careers etc.), Personal Coaching, Academic Achievement (time management, study skills, how to communicate with a professor, learning to break down tasks in achievable steps, importance of GPA), Financial Literacy and Budgeting, Financial support through textbook and learning materials, and more.*

Total number served by the program: 83

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

Town of Frisco Strategic Pillar(s): Mountain Scholar first-generation students receive free support services: Academic Advising & Career Counseling, Professional Development

Quantifiable Results of Strategy: A. Identify: First-generation students and continue to grow from 83 students to 95 students

B. Provide support: The current number of mentors is 54, and the goal is to recruit and train 70 mentors

C. Award scholarships: \$100,000 or more is needed to be raised annually for scholarships (tuition, textbooks, fees, and other educational expenses)

What impact will this program make in the community and how will you measure that impact: Mountain Scholars was formed in 2018 through a partnership between The Summit Foundation, Summit School District, Colorado Mountain College (CMC), Moniker Foundation, and the CMC Mentoring Program. The partners observed that many students from the Summit High School Pre-C program (established in 2010) who attended CMC were successfully completing their freshman and sophomore years with the support of mentoring and counseling. However, they needed much more, in both financial and support services, to reach their goal of a 4-year college degree. Since most scholarships for first-generation college students were awarded for freshman and sophomore years, many students had to drop out of college after that to earn enough money to cover tuition costs for their junior/senior years at CMC or when they transferred to another college/university. When students take a break from college after their sophomore year, it greatly increases the risk that they will never return to earn a 4-year degree. College dropouts earn, on average, \$21,000 less per year than their college graduate counterparts. Consequently, the partners began planning a new program called Mountain Scholars to help those first-generation students continue their education to earn a 4-year college degree.

1. Source: Bustamante, J. (2019, November 06). College dropout rates. Education Data. Retrieved from <https://educationdata.org/college-dropout-rates/>

Dillon Valley Elementary PTSA

Dillon Valley's mission is to understand and respect different cultures by developing high achieving, curious, lifelong language learners who take action to create a more peaceful world.

Program: *Dual Language, School supplies, teacher requests for classroom materials. El Grito, summer reading books, mystery science, World Cup soccer tournament.*

Total number served by the program: 412

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

Town of Frisco Strategic Pillar(s): 1000 in kind

Quantifiable Results of Strategy: More engaged school community at various fundraisers. More parent and staff involvement in organizing and events planning. More supported teachers. Increase in school wide resources for all students.

What impact will this program make in the community and how will you measure that impact: It will provide transparency for the larger community of the Town.

Education Foundation of the Summit

The mission of the Education Foundation of the Summit (EFS) is to support public education in Summit County, Colorado by:

**Supporting innovation, creativity, literacy, STEAM (science, technology, engineering, arts, and math) for students through teacher grants;*

**Supporting and encouraging college success with senior scholarships;*

**Supporting collaborative partnerships with school-based parent organizations; and*

**Supporting community members who volunteer in schools.*

Program: *The Eileen Finkel Innovative Teacher Award Grant Program clearly supports public education in Summit County. It is aligned with the Summit School District's goals and serves individual teachers in their quest to meet the unique needs of students in their classroom. Each fall, teachers detail their project requests and submit them through an online grant application. Principals support the process by reviewing proposals and allowing time for submission. Parent Teacher Organizations at each of the District's nine schools help to review and fund requests. Funding from towns and local foundations is instrumental in fully funding the most deserving projects serving the greatest number of students.*

In the fall of 2024, 115 teachers, nearly a third of all teachers, completed the application from all nine schools. Application requests totaled \$153,943. A total of \$89,696 was awarded to 90 teachers in November. Principals and Parent/Teacher groups from all of the schools participated in the process. This program has grown steadily since its inception in 2011, when nine teachers were awarded a total of \$9,112.

Total number served by the program: 2,700

Award (Cash, In-Kind, or Both): \$1,000 Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Economic Growth and Regulation

Quantifiable Results of Strategy: Each year, 100 percent of teachers in the Summit School District are informed of the Teacher Grant Award Program. In the fall of 2024, 115 teachers, nearly a third of all teachers, completed the application from all nine schools. Application requests totaled \$153,943. A total of \$89,696 was awarded to 90 teachers in November. Principals and Parent Teacher Organizations from all nine schools participated in the process. This program has grown steadily since its inception in 2011, when nine teachers were awarded a total of \$9,112.

What impact will this program make in the community and how will you measure that impact: Students who live in Frisco and have their individual needs met through this program are more likely to have better school attendance, earn higher grades, and be better prepared to succeed.

We measure the impact 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.

Our specific timeline for measuring impact follows:

AUG: Inform 100 percent of teachers about the program. We accomplish this by partnering with all principals and all Parent Teacher Organizations.

OCT: Review all requests. In the fall of 2024, 115 teachers, nearly a third of all teachers, completed the application from all nine schools. A list of finalists is prepared by a committee that includes principals, leaders of Parent Teacher Organizations, and the Education Foundation.

NOV: Award grants to the finalists.

APR: Survey grant winners and principals to ensure all funds were spent and learn how students at each school grew from experiences with the teacher projects.

Elevated Community Health

Elevated Community Health (ECH)'s mission is to provide exceptional, integrated, patient-centered care that is available to all.

Program: ECH is seeking funding to support unreimbursed care through Soup for the Soul sponsorship. Funds awarded through this grant process and raised at Soup for the Soul will go directly towards general operating to provide health services for uninsured patients. Unreimbursed care services are used for those who do not have insurance or are underinsured, are low-income, and who access healthcare services via ECH's Care Card program. In 2024, ECH served 10,140 individuals, 65% of whom were Summit County residents. Of Summit County residents who were served at ECH, 903 (13.7%) were residents of the Town of Frisco. ECH serves a large number of patients, approximately 49%, who have no insurance. Through ECH's Care Card program, many of these uninsured patients are able to receive services at a great discount. For example, patients living at 100% or below the Federal Poverty Level pay a flat rate of \$20 for all primary care visits. ECH expects to serve approximately 4 low-income and uninsured patients across the year with \$3,000. With an average annual cost per patient being \$819.87, expenses for approximately 4 patients will be covered. This is the average annual cost for primary care services. ECH provides services to all, regardless of their ability to pay, and is always seeking funds to ensure it can continue doing so.

Total number served by the program: 4

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): In-kind use of the Frisco Adventure Park for ECH's holiday party and support for Soup for the Soul advance Frisco's strategic pillars by promoting community well-being, improving healthcare access, and strengthening local partnerships.

Quantifiable Results of Strategy: Cash: The Soup for the Soul Supporting Sponsorship will support ECH's goal of raising \$200,000 for the fundraiser to go directly towards general operating to provide health services for uninsured patients. The Supporting Sponsorship level includes a quarter-page ad in the event's program, a physical banner hung along the ballroom at Keystone Conference Center, and 10 tickets to the event.

In-Kind: ECH will track the number of staff members who attend the holiday party.

What impact will this program make in the community and how will you measure that impact: Grant funds through Soup for the Soul sponsorship will ensure quality health care remains accessible to all uninsured residents in the Town of Frisco. Access to primary care allows patients to address needs early, reduces non-emergent Emergency Department visits, and supports overall health and quality of life. ECH tracks impact through 18 patient clinical measures spanning physical, behavioral, and oral health. These are monitored in the Electronic Health Record by the Quality Team and reviewed quarterly by the Quality Assurance Committee, with targeted interventions implemented as needed.

Funding will reduce barriers to care, ensuring Frisco residents have the ability to achieve better health and well-being. Impact through Soup for the Soul sponsorship will be measured through:

- Number of Frisco residents served
- Tracking utilization of services
- Annual cost-per-patient analysis to ensure efficient use of funds
- Patient satisfaction surveys
- Feedback from the Patient Advisory Council

By meeting urgent healthcare needs, ECH will help patients manage chronic conditions, prevent disease progression, and lead healthier lives – strengthening the overall health of the Frisco community.

Family & Intercultural Resource Center (FIRC)

FIRC's mission is opening doors and unleashing our community's potential.

Program:

Total number served by the program: 0

Award (Cash, In-Kind, or Both): 1 Hour tubing or Nordic up to 35 people, 2 hr.
Slopeside Rental

Town of Frisco Strategic Pillar(s): Snow Tubing/Cross Country Skiing for up to 35 individuals at the Frisco Adventure Park and Frisco Nordic Center

Quantifiable Results of Strategy: FIRC tracks clear, measurable outcomes to assess the success of its wraparound service strategy. Metrics include the number of residents receiving coordinated case management in food security, housing, and healthcare navigation; the number of referrals to partner resources; and the total service deliveries provided. Demographic data identifies which populations are accessing services, and client goal achievement—such as improved food access or stronger parent-child relationships—is documented and analyzed. FIRC also measures the number of active partnerships and referral networks to ensure efficient service delivery. Client satisfaction and engagement are gauged through regular surveys and feedback sessions. Annual targets include serving 8,000 community members, achieving at least a 75% success rate in client-defined goals, and maintaining a minimum of 50 active cross-sector collaborations. These results guide continuous improvement and demonstrate impact on community stability and workforce retention.

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

Friends of the Colorado Avalanche Information Center

Friends of CAIC's mission is to support avalanche forecasting and education throughout Colorado.

Our vision is to ensure avalanche forecasting, education, and awareness are well-supported, innovative, and deeply embedded in the culture of Colorado's winter backcountry community.

Program: *Friends of CAIC has committed to providing \$350,000 for CAIC forecasting operations this fiscal year. The CAIC issues daily advisories for mountain weather and avalanche conditions. CAIC forecasters respond to avalanche accidents and provide leadership on avalanche safety statewide. In addition to CAIC's forecasting program expenses, funding will also support essential projects and equipment, such as weather stations and snowmobiles. Funding will also support Friends of CAIC's avalanche education and awareness programs in Summit County, including our Trailhead Outreach Program (TOP). The TOP was created in response to skyrocketing backcountry use in Colorado and includes in-person trailhead visits, classes in our Mobile Avalanche Education Trailer (MAET), and trailhead safety signage. Funding will also support our Avalanche Aware Program, which provides free avalanche education classes to schools, highway workers, and outdoor recreation groups.*

Total number served by the program: 292,832

Award (Cash, In-Kind, or Both): \$4,500

Town of Frisco Strategic Pillar(s): Vibrant Culture, Arts, and Recreation: experiences in recreational, artistic, historical and cultural assets that are foundational to the Town's vibrancy and the quality of life for residents and visitors.

Quantifiable Results of Strategy: CAIC Forecasting Operations: Number of website forecast users statewide, Number of CAIC mobile app users statewide, Number of map clicks in the CAIC Vail/Summit backcountry zone, Number of Avy Aware classes held in Summit County, Number of Avalanche Aware attendees per class in Summit County, Number of Avalanche Aware attendees under 18 per class in Summit County, Number of avalanche accidents, observations, injuries, and fatalities in the CAIC Vail/Summit zone

Avalanche Education: Number of TOP trailhead visits in the USFS Dillon Ranger District, Number of contacts at each TOP trailhead visit in the USFS Dillon Ranger District, Number of trailhead signs replaced in the USFS Dillon Ranger District, Number of attendees at CSAW, Number of people reached through FoCAIC and CAIC social media and targeted paid social media

What impact will this program make in the community and how will you measure that impact: Statewide, the CAIC website had 257,515 unique web users and 21,922 mobile app users during the 2024/2025 season. During that period, there were 102,879 map clicks in the CAIC Vail/Summit zone. Grant funding will support over 75 TOP trailhead visits and help us reach over 3,500 people in the Dillon Ranger District this year.

Avalanche statistics from the Vail/Summit Zone during the 2024/2025 season include the following:

- reported avalanches: 825
- people caught in avalanches: 16
- people buried: 3
- people injured: 2
- people killed: 0

Friends of the Dillon Ranger District

To engage our community and support the US Forest Service's Dillon Ranger District in stewardship through: adult and youth education and diverse volunteer programs, to preserve and enhance our public lands.

Program: Fund awarded to FDRD in 2026 will be put towards the general support of projects and programs taking place in and around the Town of Frisco in three different categories:

1. Trails - While we don't anticipate any new trail construction, there is always a need for maintenance.

Preliminarily, we will assist Pete Swenson with any volunteer efforts that fit the needs of the Frisco Peninsula. There are constantly new trails added which require ongoing maintenance. FDRD will also play an active role within the development of the Frisco Backyard and will address needs as they arise within this expansive zone. We'll plan to scout the Miner's Creek area and make improvements to the trailhead where possible.

2. Youth - Our youth staff will continue to engage our Frisco area youth-based partners (Town of Frisco Recreation and all the adjacent camps, The Peak School, SOS Outreach, Mountain Dreamers, Building Hope, etc.). We greatly value the education of the next generation and will continue to support these programs by whatever means available.

3. Forests - Programs like Adopt a Bin, Adopt a Trail head among others will help maintain our pristine waterways that many living thing rely upon for survival, as well as keeping our trailheads and corridors clear for our locals and visitors alike. Other programs like wildlife habitat rehabilitation, invasive weed removal, general naturalization, and tree planting will all be included in the forest health work to be done in 2026.

Total number served by the program: 15,000

Award (Cash, In-Kind, or Both): \$4,500 Two (2) 4 Hour Day Lodge Rentals

Town of Frisco Strategic Pillar(s): Environmental Stewardship

Quantifiable Results of Strategy: Our talented field staff track all of the accomplishments completed through our project work on a daily basis. With an average of three trail or forest health projects every week, the metrics add up throughout the season. Metrics like # of linear bridge built, bags of trash removed, # trees planted, # of linear feet of trail improved, # of linear of linear feet of trail built are just a few of many accomplishments that are kept on a day to day basis.

We are lucky to employ extremely dedicated staff members who are constantly researching the best ways, and topics, to engage our youth in Summit County through experiential outdoor learning. Because of this, we can gauge our effectiveness through the number of youth (defined as under the age of 18) participating in our programs and the number of partners with whom we work.

What impact will this program make in the community and how will you measure that impact: Through these areas of interest, thousands of people find a more positive and safer trail experience via any number of our trail maintenance techniques. Smoother treads, clearer sight-lines, erosion mitigation are just a few of the ways that we can enjoy a better trail experience through our annual project season.

Most everyone who visits or lives in Summit County does so because of our beautiful mountains, rivers, and forests. Our forest health projects address our waterways, our plants, our wildlife, and our diverse forest stands. Each summer, we'll work with the US Forest Service specialists to determine where our forest has been most negatively affected most by humans and we'll coordinate programs to address these issues based on the greatest needs.

Finally, the youth are our future. Anytime we can assist in this education, we feel they are resources well spent.

Friends of the Summit County Libraries

Through advocacy, funding, and volunteer support, Friends assists the Summit County Library in fulfilling its mission.

Program: *Thousands of editions from 1989 to 1999 have been digitized and are now available online. We still need to digitize 2000-2006, and while both the library and Summit Daily have physical copies of many older editions, they are not accessible to the public. This project makes these historic resources easily available to anyone in Summit County as well as anyone who has an interest in Summit County history now and into the future. (I've noted Summit County's estimated population in the next question.)*

Total number served by the program: 30,882

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

Town of Frisco Strategic Pillar(s): Quality core services: access to news is an essential community service

Quantifiable Results of Strategy: • Additional digitized editions posted to coloradohistoricnewspapers.org

• We will be able to track the visitation to the site where the archives will live: coloradohistoricnewspapers.org

What impact will this program make in the community and how will you measure that impact: The town of Frisco has a rich history in Summit County. This work will help make the history of Frisco from its inception to modern day easily available for the public to find. The impact can be measured by access to the digitized editions, which we can track.

Frisco Elementary PTSA

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

Program: *The Frisco PTSA respectfully requests funding from the Town of Frisco to help cover the cost of all school field trips. This includes all of fourth grade participating in the High Trails Outdoor Education Center overnight trip, the fifth grade overnight trip to Francie's Cabin, the overnight trip to the Night at the Denver Museum of Nature and Science, and other school field trips. The Frisco PTSA also asks for help covering the costs of musical instruments and literacy curriculum for the school.*

Total number served by the program: 210

Award (Cash, In-Kind, or Both): \$5,000 Two (2) Town of Frisco Silent Auction Packages, 8 Hours Day Lodge Rental

Town of Frisco Strategic Pillar(s): Thriving economy, quality core services, vibrant culture, arts, and recreational opportunities, and community inclusivity

Quantifiable Results of Strategy: The Frisco PTSA has been funding literacy programs in all grades at Frisco Elementary. We are proud to be part of the reason that Frisco Elementary was selected as the recipient of the 2023 Governor's Distinguished Improvement Award. Frisco Elementary had a 100% growth in CMAS scores in 2023. The PTSA will keep funding programs that help our students improve their literacy rates.

What impact will this program make in the community and how will you measure that impact: This funding has a huge impact on the Frisco community. All children at Frisco Elementary will have the opportunity to experience field trips without worrying about how the family can afford it. The students will also have the opportunity to increase their cultural awareness and enjoyment of the arts. We will measure the impact of this program by measuring how many students participate in the field trips and music classes.

High Country Veteran Adventures

To improve the overall quality of life of the U.S. Veteran by connecting them with the outdoors through physical and social adventures.

Program: Guided programs include:

- Backcountry ski days on Vail pass,
- Cross-country skiing in Breckenridge
- Fat biking in Leadville
- Mountain biking clinics in Summit County
- Multi-day horse therapy trips

Total number served by the program: 250

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

Town of Frisco Strategic Pillar(s): HCVA requests funding from the Town of Dillion to support costs related to current programing that supports Veterans in Summit County.

Quantifiable Results of Strategy: To track to this strategy we can show the amount of events we put on, and the total number of veterans served. That should be increasing over-time as awareness increases of our programs and funding allows us to host more programing.

What impact will this program make in the community and how will you measure that impact: 1. Expanded Therapeutic Outdoor Programs for Veterans

HCVA offers free, tailored outdoor adventures—such as hiking, backcountry skiing, paddleboarding, and rafting—to veterans dealing with PTSD, depression, or social isolation. These wilderness outings, led by veteran guides, foster peer connection, a sense of community, and improved mental health

2. Deeper Local Impact Through Frisco-Aligned Goals

Frisco's Community Impact Grant targets nonprofits whose work aligns with the town's strategic priorities—community inclusivity, vibrant recreation, and quality of life enhancements. By providing programming specifically designed for veterans—many of whom live in or visit Frisco—the grant supports recreational inclusion, mental health, and civic engagement, directly reinforcing those town objectives.

3. Strengthened Community Relationships & Visibility

HCVA's model emphasizes peer-led group experiences, creating a safe, judgment-free space where veterans can authentically connect with additional funding, HCVA can grow local partnerships (e.g., with outdoor outfitters, medical providers, employers) and boost community awareness, potentially increasing participation and volunteer engagement.

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: *Keystone Science School (KSS) is requesting \$2,000 to support tuition assistance for Summit Day Camp, with all funds from the Town of Frisco directed to support local Frisco families. This 11-week summer program blends hands-on science, social-emotional learning, and outdoor adventure to provide K–8 students with a fun, enriching, and reliable childcare experience during out-of-school time.*

In partnership with the Summit School District (SSD), KSS ensures free lunch and bus transportation, while also providing a sliding fee scale for all SSD families based on income. This year, for the first time, we can quantify Frisco's impact. Families received \$20,182 in financial assistance in order to attend programming.

Summit Day Camp supports students in developing confidence, curiosity, and resilience—skills essential for academic success and personal growth. Simultaneously, working parents gain access to dependable summer childcare that reduces financial and logistical stress.

Funding from the Town of Frisco will help KSS expand tuition support and ensure that cost is never a barrier for local families. Your investment will directly impact

Frisco youth and contribute to a stronger, more equitable community. We hope the Town will consider increasing its contribution accordingly to better reflect this growing need.

Demand for financial aid continues to grow, making sustained support more critical than ever.

Total number served by the program: 20

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

Town of Frisco Strategic Pillar(s): Provide Progress-driven Quality Core Services and Support a Thriving Community with Summit Day Camp

Quantifiable Results of Strategy: KSS will measure the below program outcomes for the SSD program for 2026:

The number of unique campers through Summit Day Camp and Pathfinders The number of total summer SSD weekly registrations The number of contact hours per individual camperKSS conducts post-program surveys of students and families to assess program learning and program satisfaction. The following are some metrics from that survey: Would you recommend KSS to your friends? Please rate your camper's overall camp experience Does KSS support your ability to work and live in the county? KSS staff demonstrated knowledge, clear communication, and respect towards my family and camper. My camper felt cared for and supported by KSS staff during the program.

What impact will this program make in the community and how will you measure that impact: In 2026, more than 130 campers will be served across Summit County, with approximately 20–25 Frisco-based participants. This program advances Frisco's strategic objectives by:

- Supporting Workforce and Community Support through reliable childcare;
- Providing Accessible Recreation for All through inclusive programming and tuition assistance;
- Promoting Environmental Stewardship through place-based, nature-focused learning experiences;
- Enhancing Social Sustainability by fostering confidence, curiosity, and belonging in local youth.

We measure impact through:

- Enrollment and financial aid data by town of residence
- Weekly camper contact hours;
- Parent surveys on affordability, access, and satisfaction;
- Camper feedback on learning, relationships, and well-being.

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: - *In person legal assistance and financial legal 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.*

- *In person assistance obtaining a Colorado immigrant driver's license/ID; in-person assistance with tax filing and ITIN applications.*

- *Hold Know Your Rights information meeting and "Confirmer" trainings, building out some defense against possible ICE enforcement actions*

- *Support immigrant community members on various issues, including wage theft, harassment, policing, human trafficking, and housing.*

- *Mountain Dreamers' outdoor equity and inclusion initiative, seeking to reduce barriers to participation of immigrant*

community members in the Colorado outdoors. 2025-26 will see a 4th season of snowboard/ski lessons for over 120 local immigrant adults in collaboration with Arapahoe Basin, Breckenridge Ski Resort, and Beaver Creek Ski Resort, taught by local immigrants from the community.

- *Integrating newcomer migrants and providing temporary transitional housing.*

Total number served by the program: 2,000

Award (Cash, In-Kind, or Both): Two (2) Town of Frisco Silent Auction Packages

Town of Frisco Strategic Pillar(s): Provide progress driven quality core services; Provide vibrant culture, arts and recreation opportunities; Enhance community inclusivity; Support a thriving economy

Quantifiable Results of Strategy: Over 2000 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 Mentors

Mountain Mentors' mission is to positively impact the youth of Summit County by supporting healthy lifestyles through consistent one-on-one and group mentoring relationships with dedicated adult role models.

Program: Mountain Mentors has served the community for over 38 years, matching local youth with caring adults. MM averages 100 enrolled youth, 50 matched and 50 waiting for a mentor, and 50 adult volunteers. In 2024 we served 117 youth and had 66 adult volunteers. Youth who are on our waitlist are eligible to participate in MM group activities. Youth are assigned a program coordinator. Mentors and mentees are asked to spend at least 4 hours per month together for at least one year. MM offers an average of 3-4 activities per month designed to promote skill building and connection (e.g., volunteering, outdoor recreation, special events, crafts, etc).

Total number served by the program: 150

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

Town of Frisco Strategic Pillar(s): Community Inclusivity

Quantifiable Results of Strategy: * At least 4 hours of mentoring per month per match.

- * Provide at least 3 program-wide events each month.
- * Make at least 20 new matches during the year.
- * Distribute monthly program newsletters.
- * Provide at least 4 trainings to staff and volunteers each calendar year.
- * 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 includes youth and adult mentors live and work throughout Summit County. So far this year, we have served 8 youth and 11 mentors who live in the Frisco area. Approximately 95% of enrolled youth are Hispanic/Latino and 85% of families report making under \$75,000 per year. 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 commit to staying in the program for at least one year. The average MM mentoring relationship lasts 3 years, with many of our matches choosing to stay in touch long after that. The past two years, we have recruited a more diverse group of mentors and increased the number of 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 and substance use. We compare results to community youth data to measure program impact. We also survey adults to monitor needs for mentor support and program impact for the volunteers.

Mountain Top Explorium

Mountain Top Explorium is a community resource that nurtures connection between children and their world through exploration, creativity, and relationships.

Program: *Mountain Top Explorium (MTE) seeks funds for the Mountain Top Explorium Scholarship Fund which directly supports the students and families from Frisco and Summit School District through its out-of-school programs which includes school break, and summer day camp programs. These programs are the majority of weekdays that school is not in session throughout the school year. These programs are offered on a sliding-fee scale allowing families who qualify for free & reduced lunch to access the program for \$5 per day. Summer Day Camp is offered on weekdays throughout the summer. All school district students can access the program for \$70 per day as opposed to the guest rate for \$115 per day. On top of the local scholarship rate, additional scholarships are offered to families who demonstrate financial need.*

Total number served by the program: 25

Award (Cash, In-Kind, or Both): \$1,000 Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Inclusive Community

Quantifiable Results of Strategy: Quantifiable results will be tracked by collecting demographics during registration, post program surveys to parents, and pre- and post-program surveys for students.

Attendance & Participation: We will operate school break programs at Upper Blue Elementary with a capacity of 30 students per day. Our goal is to serve at least 120 unique students over the course of the school year and expect that 10 students will be from Frisco in 2026. We will maintain program participation with an average of at least 45% of students from free and reduced lunch families across all programs. Additionally, our summer program will serve a minimum of 10 unique students from Frisco, ensuring continued support throughout the year.

Workforce Support & Family Impact: We will track that over 65% of participating families state that they register for childcare reasons, allowing parents to maintain stable employment. This is a crucial metric for demonstrating our program's value in supporting working families in the community.

Outreach & Parent Communication: We aim for over 85% of parents to report that the programs are easily accessible, including clear registration navigation and effective staff communication. This metric will be tracked through a pre- and post-program survey and will guide us in making improvements to our registration process and parent-staff interactions.

What impact will this program make in the community and how will you measure that impact: We will measure our impact through a combination of quantitative and qualitative methods. Quantitative metrics will be tracked through registration data and attendance records. This includes:

Total student program days

Percentage of students qualifying for free & reduced lunch

Percentage of students from Spanish-speaking households

Breakdown of students by their home school

Qualitative data will be collected through parent post-program surveys, which will specifically ask families if our programs meet their out-of-school time needs. Additionally, we will administer pre- and post-program surveys to students to track changes in their knowledge and skills.

National Repertory Orchestra (NRO)

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: Each summer, the National Repertory Orchestra (NRO) enriches Frisco's cultural life with up to four free, family-friendly, and educational music programs. Presented as part of the renowned NRO Summer Music Festival, these events are designed to be interactive, inclusive, and accessible—ensuring that residents and visitors of all ages can experience the joy and inspiration of live classical music.

Led by the NRO's exceptionally talented musicians and Alumni String Quartet—each with advanced training in classical performance and community engagement—these programs include dynamic chamber music concerts, family-focused events, and immersive educational experiences. Highlights include performances at community hubs such as the Frisco Library, where the youngest music lovers are introduced to orchestral sounds in a playful and inspiring environment.

The NRO's presence in Frisco fosters a deeper appreciation for classical music, supports lifelong learning, and strengthens community bonds through shared artistic experiences. By eliminating financial and logistical barriers, the NRO ensures that world-class performances are available to all. These initiatives not only enhance Frisco's cultural landscape but also inspire future generations of musicians and music enthusiasts—leaving a lasting impact that resonates well beyond the concert hall.

Total number served by the program: 500

Award (Cash, In-Kind, or Both): \$1,000 Two (2) Town of Frisco Silent Auction Packages, 8 Hours day Lodge Rental

Town of Frisco Strategic Pillar(s): Thriving economy; quality core services; vibrant culture, arts, and recreational opportunities; and community inclusivity

Quantifiable Results of Strategy: The NRO's approach will yield measurable outcomes that demonstrate impact, participation, and reach. These benchmarks will track both the scope of engagement and the quality of the musical experience offered.

- * 80 musicians will complete extensive Community Engagement training.
- * 4 or more Community Engagement performances will be presented in the Town of Frisco.
- * 500+ residents and visitors of the Town of Frisco will attend a free NRO performance.

What impact will this program make in the community and how will you measure that impact: When the arts thrive, Frisco thrives.

The National Repertory Orchestra's free, family-friendly performances fuel Frisco's economy by attracting visitors, supporting local businesses, and elevating the town as a premier cultural tourism destination. By transforming public spaces and presenting world-class, accessible concerts, the NRO provides core services that enrich daily life for residents.

Through Alumni String Quartet performances, library visits, and interactive education programs, the NRO nurtures Frisco's vibrant arts and recreation scene—sparking curiosity in young minds, bridging generations, and creating shared experiences that inspire civic pride.

By removing barriers to participation, these programs champion community inclusivity, ensuring that every resident and visitor—regardless of age, background, or income—can experience the transformative power of live music. Partnering with the NRO strengthens community bonds, fosters lifelong learning, and fuels both cultural vitality and economic resilience in Frisco.

Open Arms Child Care and Preschool

Open Arms is an all-around quality program, unmatched in Summit County, that features low staff-to-child ratios, an extremely convenient location, and a curriculum and staff that embody values and quality standards as outlined by the National Association for the Education of Young Children.

Program: *Upgraded the school's security system and installed a new main door.*

Total number served by the program: 40

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

Town of Frisco Strategic Pillar(s): Safety

Quantifiable Results of Strategy: The way that we will know that our security system and door are working successfully is by how both our staff and parents are effectively entering and exiting the door by using the upgraded security system.

What impact will this program make in the community and how will you measure that impact: Installing the new security system and door will allow our staff members, students, and parents to feel at peace knowing their students are safe while attending our preschool. This will positively impact the community members by allowing them to continue working effectively, knowing that their children are safe in our school.

Sanctity of Life Center

Sanctity of Life Center offers life-affirming choices and compassionate care to women, men and families facing unintended pregnancies in our community.

Program: *The Free Formula Tuesday program fills an important community need by providing infant formula and baby food to families with infants from birth up to 18 months, ensuring no child faces nutritional gaps during critical growth periods. Operating weekly, the program supports families who fall outside the scope of government assistance programs due to income or other barriers, including many immigrant households.*

We respond dynamically to community demand by purchasing formula and baby food weekly in the most requested brands and formats. Currently, we supply a variety of Enfamil and Similac formulas, as well as organic baby foods, to meet diverse family preferences.

By offering this support in a welcoming and respectful environment, we help reduce the stress and financial burden on parents, fostering a sense of stability and wellbeing. Our dedicated staff and volunteers connect families to additional local resources, enhancing overall community support.

Through ongoing data collection and feedback, we continuously refine our services to better meet the evolving needs of the community. This program promotes health, equity, and inclusion, contributing to a stronger and more resilient community foundation.

Total number served by the program: 104

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): Our program provides essential nutrition, supports family stability, and promotes equity, aligning with Frisco's goals for a healthy, inclusive community.

Quantifiable Results of Strategy: We will regularly track clear, measurable outcomes to demonstrate our program's effectiveness. These include the number of unique families served each week and month, total cans of infant formula and baby food distributed, and demographic details such as infants' age ranges and geographic locations. Additionally, we will monitor how families learn about our program—via social media, local agencies, churches, or word of mouth—to refine outreach efforts. By analyzing participation trends and distribution volumes, we can ensure resources reach those most in need and adjust as necessary to expand our community impact reliably and sustainably.

What impact will this program make in the community and how will you measure that impact: Our Free Formula Tuesday program is the only year-round, no-income-verification infant formula initiative, addressing a critical gap left by government programs like WIC or SNAP, which often exclude working families above strict income thresholds. By serving babies from birth to 18 months, we target the most crucial developmental stage—ensuring proper nutrition, supporting healthy growth, and reducing stress for parents who might otherwise face impossible choices.

We are uniquely positioned to reach immigrant families and others hesitant to seek public aid, offering a safe, inclusive, and culturally sensitive environment. Every Tuesday from 1–5 PM, our staff and volunteers provide not only formula, but also trust, dignity, and connection—elements essential for long-term community resilience.

Impact is measured with clear, consistent metrics: number of unique families served weekly and annually, total formula distributed, baby age ranges, geographic reach, and outreach source tracking (social media, agencies, churches, word of mouth). We also gather direct parent feedback to assess satisfaction and refine our services. This combination of quantitative and qualitative evaluation ensures accountability and continuous improvement.

By sustaining this program, we prevent infant nutrition insecurity, strengthen family stability, and build a more equitable community—where every baby has the foundation to thrive and every parent feels supported, valued, and empowered.

SHS PTSO Prom Fund

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 held in the controlled area of the PlayGarten, a local business in Silverthorne located across the street from the Prom location at the Silverthorne Pavilion where attendees can socialize and enjoy post-prom activities together.

Program: *The After Prom strongly supports students and their families in Summit County. It provides 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. After Prom is an unforgettable experience held in the controlled area of the PlayGarten, a local business in Silverthorne located across the street from the Prom location at the Silverthorne Pavilion where attendees can socialize and enjoy post-prom activities together. It is focused on helping youth make healthy choices for a lifestyle free of alcohol and drug abuse. Each spring, students and families are informed about the advantages of After Prom instead of private unsupervised parties. School Parent Teacher Organizations at the district's two high schools help plan the event. Each year, funding from towns and local foundations is instrumental in fully funding the After Prom event.*

Total number served by the program: 300

Award (Cash, In-Kind, or Both): \$1,000 Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Arts, Culture and Recreation for Residents

Quantifiable Results of Strategy: Each spring, 100 percent of 11th and 12th grade students in the Summit School District are informed of the After Prom event. At the 2025 After Prom event held on Saturday, May 5, 2025 a total of 289 students participated. Students from both Summit High and Snowy Peaks High participated in the event. This program has grown steadily since its inception in 2015 when 120 students participated.

What impact will this program make in the community and how will you measure that impact: After Prom directly benefits students and their families in the Frisco Community. The event is free for all students to ensure that there is no financial barrier for the students or their parents.

It is an easily accessible and safe environment from 10:30pm-1:30am after the SHS prom ends at 10:30. We believe that students who attend After Prom are more likely to engage in safe behavior during a time that can be especially high for the risk of drinking and driving by our local teens.

The National Highway Traffic Safety Administration (NHTSA) reports that approximately one-third of all alcohol-related teen traffic fatalities occur during the three-month period of April, May, and June, which coincides with the peak of prom and graduation season when teens are more likely to consume alcohol around these events and then drive, often at night. Teens are young, inexperienced drivers and that, combined with alcohol, significantly increases the risk of fatal crashes. All of this underscores how high-risk this period can be and it warrants special local prevention efforts such as After Prom.

We will measure the impact of After Prom by ensuring that 100% of all students, parents, and high school principals are informed about After Prom and the advantages for teens. We will partner with school principals, and parents to plan and chaperone the event. We will also measure the effectiveness of After Prom through surveys of principals, students and parents.

Silverthorne PTA

*At Silverthorne Elementary, our mission is to:
Gain high academic achievement through differentiation;
Collaborate effectively through on-going communication with all stakeholders;
Respect and honor diversity to promote a global community;
Develop life-long learners, capable of thinking creatively and acting responsibly.*

Program: *Silverthorne Elementary is a vibrant and dynamic school, founded in 1972, celebrating the diverse and unique population in our Outdoor Education, and Dual Language program. This diversity offers our students opportunities to experience global differences and perspectives and build open-mindedness through daily collaboration. The Silverthorne PTA was established to support the school, teachers, students and families. This includes raising funds for Dual Language: 50% of instruction in academic subjects are delivered in Spanish and English each.*

Outdoor education, including skiing, hiking, biking, ice skating, climbing, sledding, and swimming for all students. This includes gear for every student during the event, regardless of family income. Discovery lab for all students focusing on STEM activities, technology and social and emotional learning.

Field trips

Teacher grants

Provide college scholarships for Silverthorne Elementary graduates.

Total number served by the program: 339

Award (Cash, In-Kind, or Both): \$ 500 Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): \$1000.00 in cash to help support the Silverthorne PTA's fundraising goals as described above and requested gift cards or passes

Quantifiable Results of Strategy: Fundraising success: in 2024, our Taste of Silverthorne raised \$14,000. In 2025, we raised \$17,005.01. Greater resources allowed us to raise \$3,000 more to help Silverthorne Elementary.

What impact will this program make in the community and how will you measure that impact: Over the past school year, we were able to donate over \$17,000 to the Silverthorne Elementary Dual Language Program, Outdoor Education, including skiing, hiking, biking, ice skating, climbing, sledding, and swimming for all students. This includes gear for every student during the event, regardless of family income. Discovery lab for all students focusing on STEM activities, technology and social and emotional learning. Field trips, including overnight trips for 4th and 5th graders. Teacher grants to purchase classroom books, resources, transportation, Spanish curriculum, teacher professional development. Provided college scholarships for 12 Silverthorne Elementary graduates. Over 45% of Silverthorne Elementary students qualify for free or reduced lunches. The PTA strives to provide our students with incredible experiences that will make them incredible members of our Summit County community.

Slopes to Hope

Slopes to Hope diverts thousands of pounds of winter clothing from landfills by collecting garments left behind or lost at hotels and resorts in the area, and distributes them to homeless shelters and community organizations in Summit County and throughout the Front Range - reducing environmental waste while providing warm clothing to people experiencing homelessness.

Program: General, Commercial Auto, Director, Officer, and Volunteer Liability Insurance.

Expenses for fundraising activities.

Expenses for the production of marketing materials to raise visibility and awareness.

Total number served by the program: 1,000

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): Sustainability

Quantifiable Results of Strategy: The total pounds of clothes that are collected and distributed. The goal for this first year is 10,000 pounds.

What impact will this program make in the community and how will you measure that impact: This program will divert thousands of pounds of clothes from the landfills by distributing them to people in need, providing much-needed winter clothing. We are currently speaking with nonprofit organizations such as FIRG and SOS Outreach, which may also benefit from these clothes. We also collect towels, sheets, blankets, and other linens that hotels and resorts are replacing. This program may also give Summit County a more meaningful connection to Front Range communities, other than being a ski destination. We will measure our impact by the pounds of clothes that we divert and distribute.

Smart Bellies

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

Program: *As of 8/8/25, Smart Bellies is delivering weekend food bags to 795 kids in Summit County weekly for 48 of the 52 weeks of the year. These numbers typically increase once school begins. Today, 40 of those children live in the Town of Frisco, around the same number as last year. The food bags bridge the weekend hunger gap for kids receiving free breakfast and lunch at school during the week. For 40 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. The funds from the Town of Frisco will be used to purchase nutritious food for the kids weekend food bags.*

Total number served by the program: 40

Award (Cash, In-Kind, or Both): \$5,000 Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Inclusive Community

Quantifiable Results of Strategy: Each week - 48 weeks out of the year, Smart Bellies provides over 1265 children in Summit and Lake Counties with weekend food, delivering more than 47,000 bags of food in 2024 directly to their homes.

Quantitatively, we've seen:

- * A 40%+ increase rate since we've started Smart Bellies, demonstrating strong community need.
- * Over 35,000 pounds of fresh produce distributed in 2025 so far, alongside proteins and whole grains.
- * A growing network of 300+ volunteers who help pack and deliver food each week.
- * Expansion into more schools and school districts year over year, reflecting growing trust and demand for our services.

What impact will this program make in the community and how will you measure that impact: Our program will reduce childhood hunger in Frisco by providing consistent access to fresh, nutritious food for families facing food insecurity. This support helps children arrive at school nourished, ready to learn, and able to thrive. Beyond meeting immediate needs, the program will foster stronger community connections by engaging local volunteers, partnering with schools, and ensuring that resources and support remain within the Frisco community.

We will measure impact through:

Participation Data: Number of children and families served each week.

Demographics: Percentage of participants qualifying for free or reduced-price lunch and other assistance programs.

Nutritional Access: Quantity and variety of healthy foods distributed.

Family Feedback: Surveys to assess reduced food insecurity, improved child well-being, and satisfaction with the program.

Community Engagement: Number of local volunteers and partners involved.

Special Olympics Colorado

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: *The Summit County Tigers, who provide 8 seasonal sports, year round for their participants. Those sports include: Alpine (winter season), Snowboarding (winter season), Cross Country Skiing (winter season), Track & Field (Spring Season), Bocce (Summer Season), Golf (Summer Season), Tennis (Summer Season), Bowling (Fall). They are also looking to add more sports in the upcoming years, such as Gymnastics (Spring) & Cycling (Summer).*

Total number served by the program: 45

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

Town of Frisco Strategic Pillar(s): Recreation for Residents

Quantifiable Results of Strategy: SOCO will track how many athletes move up in ability levels of the program (Levels 1 through 5), and is working to expand our offerings for athletes with limited mobility or who require full-time care assistance. SOCO will conduct quarterly regional new athlete numbers for census tracking, work to recruit two new coaches and train them, work to recruit 10 new athletes and connect them with seasonal teams throughout the year, work to recruit 10 new unified partners, host weekly trainings for each seasonal sport (4 seasons and 22 sports), and 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 programs provide health and social opportunities for a widely underserved population, while encouraging and offering opportunities for the community to take part in as volunteers, coaches, and unified partners (individuals without an intellectual disability who play alongside athletes with intellectual disabilities). These volunteer opportunities start at age 2 – end of life. School Districts are often sought out for active participation and inclusive programming, as well as providing an impactful way to contribute to their community with their required service learning hours/community service.

Staying in Summit

To facilitate the development of housing and care communities for assisted living, memory care, skilled nursing and short-term rehab. We would like to also provide services allowing seniors and adults with disabilities to safely age in place in Summit County.

Program: *Staying in Summit's community outreach program, anchored by a the workshop to be held at the Adventure Center Day Lodge, will bring together members of our community to explore opportunities to deliver missing essential services for our senior community.*

Total number served by the program: 300

Award (Cash, In-Kind, or Both): \$2,000 Four (4) Hour Day Lodge Rental

Town of Frisco Strategic Pillar(s): under Enhance Community Inclusivity DIVERSE HOUSING- "in Frisco, and even within a much larger area, there is no senior housing currently"

Quantifiable Results of Strategy: We expect to double our support base from the current list of over 100 financial supporters and social media followers.

There is evidence of momentum in the number of individuals tracking our progress. In the 28 days ending August 11th there were 2005 views of our Facebook posts, a 193% increase from the previous 28 days.

Just this week there was a front page article in the Summit Daily highlighting Staying in Summits efforts "to identify and fill the resource gaps so they don't have to leave the county."

See attached document newspaper article by Kit Carry, dated 8/11/25 .

SIS intends to build on the momentum raised by this article through letters to the editor encouraging community members to join our efforts to find land where a senior community can be built.

What impact will this program make in the community and how will you measure that impact: A workshop exploring opportunities to support our fast growing senior community, covered by local media, has the potential to move-up the priority for finding solutions to address missing essential senior community services.

Community chat events, social media updates, and having a presence at local community events all allow SIS to reach more community members.

Summit 50plus

The mission of Summit County Senior Citizens, Inc. (also known as Summit 50plus) is to partner with county resources to further philanthropic endeavors, educational programs, and support networks.

Program: *The volunteer run Hug A Bear Program is an important part of the Summit 50plus outreach program to residents and visitors alike. The program is staffed by the Summit 50plus volunteers. We purchase the bears, package and tag them and then distribute the bears to First Responders and emergency facilities throughout the county. Currently we make bears available to 15 facilities throughout the community.*

This program is designed to calm children down during a traumatic situation. The first responders says it helps in case they need to provide care to a child or while there loved one is being helped.

Total number served by the program: 700

Award (Cash, In-Kind, or Both): \$1,000 Town of Frisco Silent Auction Package, Slopeside Rental

Town of Frisco Strategic Pillar(s): Provide Vibrant Culture, Arts, and Recreation Opportunities

Quantifiable Results of Strategy: Quantifiable Results of Strategy Attendance - count the number of attendees per event and the unique number of sign-ins. Post-Event Engagement - monitor the number of attendees enrolling in programs after events. Community Feedback - discuss the suggestions/needs identified; will we add new or revised programs based on input. Demographic Reach - have we reached attendees at specific locations; age/language/background data. Partnerships - how many partner referrals did we make; what groups co-hosted or would collaborate on events. Marketing Impact - sign-ups from specific promotions (flyers, ads, email, social media); online engagement spikes.

What impact will this program make in the community and how will you measure that impact: This program will impact the Frisco community by allowing first responders to calm children down in crisis situations.

We will measure the impact of this program by the number of teddy bears we give to our first responders and the "Thank You's" we receive from parents and the first responders themselves.

We will measure the impact by how it makes these children and parents feel when they receive a teddy bear.

Summit Advocates for Gifted Education

SAGE's mission is to support and advocate for gifted learners in Summit County by providing educational resources, enrichment opportunities, and community-building events that celebrate the unique needs and talents of gifted and high-ability students.

Program: *This grant will help fund SAGE's core activities for the 2025–2026 school year: a joint fall event, speaker fees, teacher scholarships for CAGT, and the spring social. These activities promote strengthening gifted education in Summit County by connecting families, enhancing teacher capacity, and engaging the broader community in gifted advocacy. Our goal is to fund these activities collaboratively with grants from all towns and from CAGT.*

Total number served by the program: 250

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

Town of Frisco Strategic Pillar(s): SAGE seeks funding to support gifted education and gifted learners through outreach across the county, teacher development, and community engagement.

Quantifiable Results of Strategy: 50+ attendees at the fall community event. 2 - 4 teachers supported in attending CAGT with reimbursement. Engagement of over 75 individuals at the spring social. Distribution of quarterly newsletters to over 200 families.

What impact will this program make in the community and how will you measure that impact: Impact: Improved understanding of gifted education, stronger family-school relationships, and better educator preparation.

Measurement: Event attendance tracking, teacher feedback surveys post-CAGT, and community engagement metrics (e.g., RSVPs, newsletter subscriptions).

Summit Choral Society

SCS is a non-audition, open-to-all, educational singing group, Mission provide free highly aesthetic choral concerts year-round for community enrichment, artistic knowledge, appreciation and enjoyment, and to assist, promote and strengthen local performing arts. Provides an opportunity for singers in Summit and surrounding counties to experience continued vocal training and education in choral singing techniques through a broad range of high-quality choral music and participation in workshops.

Program: See Goal Statement

Total number served by the program: 2,000

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): Reprogram grant awarded for 2025

Quantifiable Results of Strategy: See Goal Statement

What impact will this program make in the community and how will you measure that impact: Our past history of Christmas caroling in the Town of Frisco illustrates the impact we have on our local community. Annually we sing for Santa and the Lighting of the town tree and we carol along Main Street. In the past we have performed at the Ten Mile Music Hall and the Summit Middle School. A number of our members are residents of Frisco. We endeavor to perform all over the county, so that folks have the best opportunities to attend our concerts.

Summit County Libraries

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

Program:

Total number served by the program: 0

Award (Cash, In-Kind, or Both): Four (4) Kids Night Out; Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Enhance Community Inclusivity, Community Support, Arts, Culture and Recreation, Accessible Opportunities for All, Environmental stewardship

Quantifiable Results of Strategy: We continue to grow our numbers of Summer Reading challenge participants and program attendees yearly. About 396 out of 577 (68%) completed at least one Reading badge, with a total of over 10,818 books read. We are one of the few organizations to provide free programming for all ages throughout the week as well as fun performers to encourage visits to the library. Children get to keep free books they earn, in addition to checking out books that interest them.

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

Summit County Mountain Bike Alliance (SCoMBA)

BUILD progressive trails in Summit County, MAINTAIN our vast network of trails, & UNIFY our diverse community around mountain biking.

Program: Executive Director salary, in order to support all of our upcoming projects mentioned above. We are looking to increase volunteer engagement and training in order to expand our trail projects' reach in Summit County. The number listed below is our 2026 SCoMBA member goal, but our trail projects reach countless trail users in the county.

Total number served by the program: 1,500

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

Town of Frisco Strategic Pillar(s): -

Quantifiable Results of Strategy: Successfully onboarding several new frequent and involved volunteers on our committees Helping to pass new trail builds and maintenance projects throughout the county Hosting multiple community engagement events Engaging local youth on trail projects Fundraising for upcoming spring 2026 trail builds including Bobsled trail

What impact will this program make in the community and how will you measure that impact: Sustainable trails throughout Summit via ongoing trail care, increased volunteer engagement, more community events and courses, increased capacity to respond to trail requests from land managers, broader reach in the mountain bike community resulting in more volunteer day opportunities.

Summit County Pet Food Pantry

The Summit County Pet Food Pantry is an all volunteer 501c3 non-profit organization committed to animal welfare and preserving pets as part of families by partnering with local human food pantries to provide pet food for pets and their families, who are presently in need.

Keeping pets home with their families and out of the Shelters, is crucial to animal welfare, crucial to their families mental well-being, and crucial to preserving the designed function of the Animal Shelter.

FEED THEM ALL.

Program: *Our project/programs are continuous and remain the same. If enough funding came our way, we might be in a position to rent a larger storage unit and purchase additional pet food.*

Total number served by the program: 7,838

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

Town of Frisco Strategic Pillar(s): We requests \$2,000 to promote our mission and to gain the capability to provide pet food to pets and families presently in need.

Quantifiable Results of Strategy: In our first year. we have collected \$26,617 and distributed 20,355 pounds of pet food.

We cannot use the number of pet surrenders to the Animal Shelter as a quantifiable result of our efforts, because there are other factors involved in pet surrenders, but we have positive feedback from clients and food pantry staff to the benefit of gaining supplementary pet food of good quality. The community at large have very positive opinions of our mission and goals.

The quantities of food delivered to our delivery points are always used 100% prior to our next delivery. The manager of FIRC regularly reports the quantity of food distributed every week.

Our volunteers monitor the quantities of pet food in our storage unit, so we are aware of the need to purchase pet food from the local pet food stores.

What impact will this program make in the community and how will you measure that impact: Keeping pets well fed, healthy and at home will benefit the pet, the family, and the community of Frisco. Pets will not be surrendered and will not be euthanized unnecessarily.

Our Summit County Animal Shelter will be able to continue its successful operation and be capable of taking in animals from other shelters in Colorado and surrounding states that are less fortunate financially and have less capacity.

Our impact to the community will be measured through client surveys and client personal stories, as well as stories from the staff of the food pantries.

Unfortunately, our direct impact will not be quantified by the number of surrenders because there are other factors that play a role in this decision.

Our organization has participated in and supported several Frisco activities during the past year, including the Frisco Fourth of July Parade twice, Frisco History Day by running the concession stand, and LAPS K94K. We have thoroughly enjoyed all of them and hope it brought more visibility to Frisco. We look forward to joining you again in the future.

Summit County Youth

SCY (Summit County Youth) offers a safe place for students to "Be Known, Be Loved, and Belong."

Program: - Continued van maintenance- oil changes, tire changes, gas, and other general upkeep
- Program supplies including art and craft materials, new game materials, prizes, and snacks

Total number served by the program: 100

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): SCY's mission statement is to "Be Known, Be Loved, and Belong". This speaks to the Town of Frisco's core value of inclusivity. SCY offers free programs for students which allows all to come regardless of economic status.

Quantifiable Results of Strategy: We can track our progress to our goals through the following ways:

- We can track attendance at all of our programs, breakfasts, and events
- By utilizing more volunteers, we can offer more mentoring breakfasts
- Create a list of new events and activities unique to this year and track which ideas are most popular

What impact will this program make in the community and how will you measure that impact: The Town of Frisco benefits from SCY (Summit County Youth) because SCY invests in the students of Frisco, which is an investment in the families in Frisco, which is an investment in the Town of Frisco. SCY offers free weekly programs for students in grades K-12th. SCY also has a 15 passenger van that allows for transportation to and from events. We can measure this impact by tracking attendance at weekly programs and events. We also utilize Town of Frisco establishments for our mentoring breakfast meetings.

Summit Foundation

We enrich and improve the lives of the people and communities we serve.

Program:

Total number served by the program: 0

Award (Cash, In-Kind, or Both): Two (2) Town of Frisco Silent Auction Packages

Town of Frisco Strategic Pillar(s): Financial Responsibility, Community Engagement, and Governance; Arts, Culture and Recreation for Residents; Accessible Opportunities for All; Workforce and Community Support

Quantifiable Results of Strategy: - 17,000 + ducks sold in the Great Rubber Duck Race

- \$350,000 + raised through event-related fundraising
- New sponsors or donors recruited through exposure at events
- 25 + new volunteers recruited during events
- Increased attendees surveyed report increased awareness of the Summit Foundation and our mission
- Marketing presence increased by impressions, engagements, and follow-up

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

Summit Habitat for Humanity

Seeking to put love into action, Summit Habitat brings people together to build homes, communities, and hope.

Program: *Fairplay Construction
Brush With Kindness home repair
Summit Cove workforce housing
Development infrastructure
Volunteer program
Financial Education*

Total number served by the program: 55

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): Infrastructure and Public Safety. Maintaining and enhancing infrastructure, along with providing essential public safety services, are crucial for the well-being and security of the community.

Quantifiable Results of Strategy: Increase in volunteer hours by 20% in the next year. Volunteer hours tend to supersede the amount of volunteers. By recruiting the right volunteer for the right job, we can lower our overhead costs and effectively complete our projects.

Increase donor gift giving by 30%. This includes strengthening our CRM, engaging the community at events and developing better marketing materials.

Increase Corporate Contributions by 70%.

Soliciting in-kind donations from General Contractors to lower our construction costs.

What impact will this program make in the community and how will you measure that impact: We will continue our Brush With Kindness program specifically in the Town of Frisco by continuing to partner with the Rotary Club where we have recently contributed to the construction of a much needed storage shed. We have other elderly applicants that we will work with to ensure they can remain in their homes from our repairs.

Summit High School

Summit High School fosters a student-centered environment where all belong and can achieve. Through partnerships with families and the community, we promote academic excellence, social-emotional growth, and global awareness. Diverse pathways such as the IB Diploma, Career and Technical Education, and concurrent enrollment prepare every student for postsecondary success. Student leadership and club programs strengthen relationships, inclusivity, and school pride.

Program: -Test Prep: Snacks

-Ice Skating: Materials for hot chocolate bar

-Student Leadership Retreat: Rental fees, materials, speakers, and lunch

-Prom: DJ, tickets, decorations

-Springfest: DJ, materials, prizes (car show, spikeball)

-Commemoration: Cake and drinks

-New Student Tiger Take Off: Group costume materials

-Senior Sunrise: Breakfast

-Homecoming: Tickets, decorations, DJ

These events strengthen school culture, foster community pride, and provide meaningful experiences that prepare our students for success beyond high school.

Total number served by the program: 1,192

Award (Cash, In-Kind, or Both): \$ 500 (2) 4-Hour day Lodge Rentals

Town of Frisco Strategic Pillar(s): Community inclusivity, Vibrant culture, arts, and recreation, A thriving economy, Quality core services, Sustainability

Quantifiable Results of Strategy: * Record attendance at each event (e.g., senior picnic, sleigh ride, tubing hill), aiming for at least 60 participants per event.

* Track participation across all student demographics to ensure representation from the full school community.

* Conduct short post-event surveys to measure student satisfaction, sense of belonging, and connection.

* Compare participation data to prior years to assess increased engagement, especially among underrepresented student groups

What impact will this program make in the community and how will you measure that impact: This program will enhance school culture, increase student engagement, and strengthen relationships among students, staff, families, and the broader Summit community. By providing inclusive events and leadership opportunities, we will help students develop social-emotional skills, a sense of belonging, and confidence in their ability to succeed. Impact will be measured through participation rates from Summit residents, post-event surveys, leadership reflections, and tracking the number and variety of events offered each year. These events are unique to Summit High School and do not duplicate existing programs in the community.

Summit Historical Society

The mission of the Summit Historical Society is to preserve and collect, provide education and interpretation and engage our community in the rich history of Summit County Colorado.

The vision of the Summit Historical Society is to explore the past to better understand the present and positively impact the future.

Program: *We are requesting \$1000 to support the annual Women of Distinction luncheon honoring Summit County women then and now. This will be our seventh year to organize this event which continues to grow in scope each year.*

We are also requesting \$1500 to support the educational programs outlined in other parts of the grant request. Funds will be allocated for the maintenance of the teaching materials we use for Moving Day, UTE STEM and Homesteading courses. SHS is fortunate to have a cadre of dedicated volunteers who work as instructors for these programs, but there is still a need for administrative support for planning, training and supervision of the volunteers. We are requesting \$1,000 to offset some of the overhead for staff involvement.

Total number served by the program: 3,000

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

Town of Frisco Strategic Pillar(s): SHS requests funds to support education programs for 3rd & 4th grade students to include Moving Day, field trips and Women of Distinction luncheon.

Quantifiable Results of Strategy: Our number one method of quantifying results is to record the number of students taught and the number of individuals who we have connected with. (It is always rewarding when we meet an older student and they recall seeing one of our programs.) For 2026, Colorado's 150 anniversary of statehood, we will be focused on that aspect in our programs. We will track the number of opportunities when programs are made available. Specifically, hours and unique individuals serviced.

We collect teacher feedback and are active with homeschoolers as well as private schools - an estimated 30% of Summit County students. With additional funding we can expand to adult learners. Using our Museum on the Move educational displays at the summer farmer's markets we engage with approximately 3,000 local and visitors. We also track online visits. Summit County history is available on our website where we received 11,800 visitors and 26,000 views in 2024. For 2025 we are running ahead of 2024.

What impact will this program make in the community and how will you measure that impact: The vision of the Summit Historical Society is to explore the past to better understand the present and positively impact the future but from a county wide perspective. As the only county wide historical society and as the county's oldest historical society we believe our responsibility is to educate our target audience in not only the town history but how that history fits into the larger state and national perspective. For example, students in Frisco should understand how the mining of gold and silver impacted the larger outcome of the civil war and the financing of the conflict. They should gain an insight into how the Homestead acts impacted the move of populations west with the lure of free land.

As previously stated we'll track numbers of students participating and feedback from teachers and administrators.

Summit Huts Association

We believe that time and adventure in wild places builds stronger people and more connected relationships. Summit Huts exists to protect and expand that opportunity through backcountry experiences that inspire stewardship, deepen outdoor knowledge, and make mountain access possible for more people.

Program: *We are seeking to funds to scholarship Frisco Elementary School's overnight trips to Francie's Cabin. We have created a 5th grade program and are seeking to get every student in Summit County on a hut trip to Francie's. We have found scholarship dollars for this September's trips (2025) and are seeking funds for 2026 trips. This is for two nights, one for each class of students as well as supplies and transportation.*

Total number served by the program: 80

Award (Cash, In-Kind, or Both): \$2,100 (3) Frisco Nordic Center Season Passes

Town of Frisco Strategic Pillar(s): Recreation for residents. Ensuring accessible opportunities for all.

Quantifiable Results of Strategy: These funds will allow 40 Frisco Elementary school students to participate in a hut trip. This supports the curriculum and lessons as well as supplies and transportation.

What impact will this program make in the community and how will you measure that impact: Every Frisco 5th grader is going to Francie's this September and this will allow for every current 4th grader (next year's 5th graders) to continue that tradition.

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: *Each year, countless pets are separated from owners and caregivers. An untold number of animals in our area are lost in the wilderness, car accidents along the I70, or from home, taking up the limited resources of the local Animal Control, Shelter staff and local police. Being separated is traumatic for a pet and owner, but when a pet is lost in the wilderness this creates additional challenges for everyone, including the rescuers who search for them. SLPR is here to help.*

We are growing by the hour and in order to continue at this pace, we need funds to continue with the high demand of our lost pet rescue services. The funds will help the Directors continue to manage the Mission Coordination, Owner Management and Volunteer Coordination. We are much busier in the summer months and often work 16 hour days, 7 days a week. We are in desperate need for an additional person to help cover on-call shifts in the summer to help manage work/life balance.

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.

As of 12/2024 our Found success rate was: 98% for lost dogs, 96% for indoor only cats, and 67% 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!)

Total number served by the program: 1,190

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

Town of Frisco Strategic Pillar(s): Community, Economy, Environment, Recreation, and Core Services

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 1190 lost pets, resulting in 957 dogs and 233 cats. We had 102 rescue missions in all of 2020, 189 in 2021, 229 in 2022, 289 in 2023, 310 in 2024 and already 164 missions in 2025 with 5 months left in 2025. As of Dec 2024, we have an overall success rate of 93% across the board.

While maintaining our Director(s) positions, and hopefully adding the Seasonal Communications Coordinator, 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 setting up scent stations with the owner or volunteers, hanging the neon signs to increase public awareness of the lost pet, and learning about body language and calming techniques. More training will be provided for setting up and maintaining game cameras, and increasing the skill set of trapping the lost pet, 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: The demand for our lost pet rescue services has increased yet again in 2025 as we anticipated and continues to do so. So many more pets are going missing in Frisco and all of Summit County and all over the state and country. As of August 9, 2025, we have saved 1190 pets since January 2020. The Town of Frisco is one of the most popular tourist destinations in Colorado and is home to thousands of locals who love their pets like family. When they go missing, its heartbreaking and traumatizing. Our SLPR team is here to help keep owners calm and coach them step by step to help get their loved ones back home safely.

*Number of residents served: We have a very wide and far reach on our Facebook pages with over 70,000 thousand supporters between our Summit Lost Pet Rescue page (4500 followers), and groups that we cross-post on: One Man's Junk Summit County (60,000 people), Summit County Loves Their Pets (8200 supporters), and Dog Gone Summit County (1700 supporters). We share lost pet prevention education, as well as lost pet search protocols on what to do if you lost a pet or find a pet. 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, shared around the U.S. as well as other countries, including Australia. Many have told us that they have learned from our trusted techniques and used our lost pet educational tips to help save their pet or other pets.

Summit Middle School PTSA

Middle school is one of the most dynamic and rapidly changing stages of a young person's life. During these years, students experience profound physical, emotional, and cognitive growth. It's a time when students need strong, stable support systems—both at school and in the community.

By supporting middle school students through programs that celebrate their efforts, recognize their growth, and involve their families, we can positively impact their trajectory in high school and beyond.

Program: *The Summit PTSA will focus its efforts this year on enriching student experiences and strengthening community connections through a variety of initiatives. This includes supporting Readathon prizes to encourage literacy and foster a love of reading, as well as championing the multi-week community outreach series, Stand Up Summit: Supporting Middle Schoolers and their Families in the Digital Age. This three-part event series, running from August to October 2025, will tackle vital topics such as the impact of social media on identity and bullying, the intersection of racism, empathy, and adolescent accountability, and the effects of screen time on mental health and family relationships. In addition, the PTSA will continue to support student opportunities beyond the classroom, including clubs like VEX Robotics, academic enrichment experiences similar to the Destination Imagination World Challenge, and other activities that inspire creativity, leadership, and future readiness for all students.*

Activities to Achieve Strategy:

Host a fall and spring grant cycle for teachers to apply for classroom or professional learning funds

Sponsor at least four student clubs or competitive teams (e.g., Destination Imagination)

Coordinate the annual SMS Read-athon and a student-led community event

Plan and support at least two school-wide events, such as a dance or celebration

Conduct regular PTSA meetings for transparent communication and community involvement

Total number served by the program: 756

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

Town of Frisco Strategic Pillar(s): The Summit Middle School PTSA supports Frisco's pillars by fostering community engagement through grants, clubs, and events, and upholding financial responsibility with transparent resource use—strengthening a vibrant, connected community.

Quantifiable Results of Strategy: Quantifiable Results: Fund 10+ teacher grants and 4+ student sponsorships
Reach over 500 students through PTSA-sponsored events
Host 2+ community-building events with 100+ attendees each
Facilitate Stand Up Summit Community Outreach Discussion & provide financial support for the initiative.
Increase parent and volunteer engagement by 25% from the previous year

What impact will this program make in the community and how will you measure that impact: With many Summit School District families residing in the Frisco area, our program strengthens local schools, which in turn helps build a strong, vibrant Frisco community where students, families, and neighbors thrive together.

Summit Public Radio

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: Funds will help us get the word out about what we do, attract donors and continue operating without tax-based revenues. 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. Severe weather and wind events on top of Baldy and critters munching on electronics inflict damage, requiring replacement and repairs on an ongoing, and unpredictable, basis. 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.

Total number served by the program: 30,000

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

Town of Frisco Strategic Pillar(s): SPRTV provides quality core services and adds to the vibrant culture and community inclusivity for Frisco residents and visitors.

Quantifiable Results of Strategy: -Facebook fans increase by at least 10%

-Constant Contact utilization for regular communications at least 4/year

-4 presentations and/or community outreach activities completed

-Expand donors by at least 10%

-Recruit a minimum of 2 new / replacement board members

-Conduct two fundraising campaigns annually

What impact will this program make in the community and how will you measure that impact: The FM radio and OTA TV programming that SPRTV delivers is available free of charge to the 30,882 year-round Summit County residents (US Census data 2024), the hundreds of thousands of visitors and second homeowners that vacation in Summit County each year, and the passengers of the 13.0 million vehicles that pass through the tunnel (2024). Populations served by these efforts include: Upper Blue (Breckenridge and Blue River) - 5,728; Dillon-1,013; Frisco- 2,732; Silverthorne- 5,220.

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).

The availability of these stations improves the cultural offerings for the listeners and viewers, creates a connection among the community of listeners- making for a more inclusive environment, and provides advertising opportunities for community organizations and local businesses to promote messages, programs,

events, products and services to their varied audiences. The impact is measured by improving our services and tracking engagement with SPRTV's website, newsletter and events.

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 tournaments.

Program:

Total number served by the program: 0

Award (Cash, In-Kind, or Both): 50 Field Hours, Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Recreation for Residents

Quantifiable Results of Strategy: Continuing to increase number of participants. Maintain and/or increase funds raised to support the HS team

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

Summit Valley Horse Center

The Mission of the Summit Valley Horse Center (SVHC) is to enrich the lives of our community of volunteers, residents and visitors to Summit County by providing them with the opportunity to learn about the nature of horses, how to communicate with them, and to experience the well-known benefits of horse-human interaction. We also provide rehabilitation to rescued horses so that they are more likely to be adopted into loving homes. People helping horses helping people.

Program: *The goal of the proposed project is to establish a model therapeutic riding program for residents of Summit County (Breckenridge, Frisco, Dillon, Silverthorne).*

Key components of a model program that we strive for are:

- 1. Clear therapeutic goals, including individualized lesson plans develop in collaboration with families and professionals.*
- 2. Qualified personnel, including establishing certification for our youth coordinator and identifying other certified professionals in Summit County,*
- 3. Well-trained horses--we will identify ideal program horses from our 20 dependable horses who are at SVHC year-round.*
- 4. Safety protocols and proper tack/adaptive equipment.*
- 5. Design of evaluation framework and protocols.*
- 6. Modifications to barn and property as needed for ADA compliance.*
- 7. Active communication with families, schools, and/or care teams.*
- 8. Ethical and inclusive practices that are non-discriminatory and adapted for all ages.*
- 9. Accreditation by PATH International.*

Total number served by the program: 30

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

Town of Frisco Strategic Pillar(s): Although SVHC is not located on Main St. nor Summit Blvd, we provide a unique service to residents and visitors to Frisco that can contribute to the economic well-being of the town. .

Quantifiable Results of Strategy: Our strategy is designed to help us establish a therapeutic riding program for residents of Summit County. Our objectives for 2026 is to establish this program and have in place a referral system for clients. We may be able to see clients as early as June, 2026, providing services for 6 months of the 2026 fiscal year.

We will track the following results:

1. 20 community members contacted for strategic planning (number of people, consultation hours, etc.).
2. 2-3 Colorado equine partners visited.
3. 100 training hours completed by youth coordinator.
4. Certification achieved.
5. 30 new clients served. We anticipate as the program develops we will gradually attract more clients. Our goal for 2026 is to serve 5 new clients/month for 6 months or 30 new clients.

What impact will this program make in the community and how will you measure that impact: The Summit Valley Horse Center serves many residents of and visitors to Frisco. About 30% of our attendees are from or visiting Frisco, contributing to the local economy. We also participate in Frisco events such as the Fourth of July parade, and collaborate with many non-profit agencies serving Frisco youth and families. There are no horse centers in Frisco or opportunities for residents and visitors to experience the magic of horses, participate in rehabilitation of rescued horses, engage in ranch chores and activities and learn to ride.

Summit Youth Baseball & Softball

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:

Total number served by the program: 0

Award (Cash, In-Kind, or Both): 50 Field Hours, Town of Frisco Silent Auction Package

Town of Frisco Strategic Pillar(s): Recreation for residents

Quantifiable Results of Strategy: Increasing the number of participants at the Minors, Majors and Sandlot divisions. This would also be the 8u through 14u High school development teams for our travel programs

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

Summit Youth Sports Inc

Summit Youth Sports will educate, equip, and empower players, coaches and volunteers through teamwork and respect for oneself and others.

Program: *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. Our youth's mental and physical health are a vital part of our program.*

Total number served by the program: 90

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

Town of Frisco Strategic Pillar(s): Provide Vibrant Culture, Arts, and Recreation Opportunities

Quantifiable Results of Strategy: Total number of participants we have increased each year

Dollar amount raised in fundraising and grants

What impact will this program make in the community and how will you measure that impact: We practice at the middle school and high school facilities and frequently go out after our practices as a team. We visit and support local establishments for our team get together. We try to attend local events such as the Thursday evening concerts and Wassail Days as a club wearing our spirit wear. By showing the community that youth sports are in the community, it gives the community a sense of pride. When people talk about opportunities for youth sports in the community, they are knowledgeable about it and can relate the information, thus allowing us to reach more people in the community.

Team Breckenridge Sports Club

Our mission at Team Breckenridge Sports Club is to provide youth athletes with the positive environment and balanced guidance that fosters self-confidence, embraces goals, and nurtures a lifelong love for the mountains and snow sports.

Program: *Living in and operating from Breckenridge is a constant reminder to us that there is nothing more important than the mental and physical health of our youth- many of which live in, have parents that work in, or they themselves go to school in The Town of Frisco.*

Facing the adversities of the mountain, but within the framework of skiing and competition, our athletes learn to build the value of community, resilience, and strength- on and off the snow.

Team Breckenridge – through its programming, staff, leadership, and volunteer oversight - provides the safe, dependable programs where our young people can train, succeed, fail, learn, and grow into the future contributors and leaders we need for a better tomorrow.

Town of Frisco cash grant will be used to fund scholarships so that Team Breck can provide opportunities to be a member AND participate in specific events through the TBK Scholarship Fund that achieve the hope we have for our Summit County youth and the future of our communities.

Total number served by the program: 173

Award (Cash, In-Kind, or Both): \$1,000 Town of Frisco Silent Auction Package,
(2) 4- Hour Day Lodge Rentals

Town of Frisco Strategic Pillar(s): Preservation of historical assets, arts, culture and recreation, and accessible opportunities for all.

Quantifiable Results of Strategy: Meet 90%+ of demonstrated financial need for members applying for scholarships. Increase participation in non-sanctioned, recreational competitions by 25% Keep ongoing costs at least 50% of cost of sanctioned competition

What impact will this program make in the community and how will you measure that impact: Our scholarship program allows Town of Frisco youth to participate in life-changing programs in which they have a love and passion regardless of their financial status.

Town of Frisco benefits from increased access to quality youth development opportunities regardless of common socio-economic barriers. There is incredible pride in seeing a child passionately and enthusiastically engage in an activity where they can feel valued and feel accomplished. Hectic work schedules and schools forced to cut-costs leave communities needing to invest in supporting youth to stay active in programs that inspire, engage and motivate them (and those around them). Children thrive when they're challenged, they're committed to an activity, they're dedicated towards a goal, and they're learning about commitment, failure, adversity, and challenge.

The impact is measurable by tracking families that state their interest in participating in our programs yet cannot enroll without financial aid. By offering them financial assistance, they can participate. The ultimate measurement tool is the retention of our membership and our organization's overall health and sustainability as we commit to our mission and vision- which continues to meet the needs of our community and its future growth and sustainability goals. Testimonials of the difference our scholarships made for families by allowing their child to pursue their passion and achieve their goals are the tangible outcomes of receiving this award.

Team Summit Colorado

We are a youth development organization empowering our athletes to realize and celebrate their personal podiums.

Program: *We are raising money to support local families in need to offer scholarships for underprivileged kids. Many of the kids who receive these scholarships would not be able to participate without the support.*

Total number served by the program: 50

Award (Cash, In-Kind, or Both): \$1,000 8 Hours Day Lodge Rental, 8 Hours Field Time, 5 Hours Slopeside Rental

Town of Frisco Strategic Pillar(s): recreational opportunities

Quantifiable Results of Strategy: We will measure the number of kids in the programs to monitor the success.

What impact will this program make in the community and how will you measure that impact: The scholarship program will offer many families in Frisco the opportunity to participate in programming that they would not be able to without the support. We will measure the impact of the scholarship program on Frisco kids.

The Cycle Effect

TCE empowers young women through mountain biking to build brighter futures and stronger communities. Since 2014, TCE has expanded access to outdoor recreation in Summit County by combining mentorship and biking for underrepresented youth. Focused on equity and inclusion, TCE's programs serve BIPOC, Latina, and low-income girls, providing a safe, supportive space to develop confidence, resilience, and connection. By removing barriers, TCE ensures all participants can thrive on and off the bike.

Program: *The Cycle Effect (TCE) is requesting funding to support our Summit County Girls Mountain Bike Mentorship Program (GMBP) and Mujeres y Pedals (MP), two complementary initiatives using mountain biking as a catalyst for empowerment, connection, and community. Our GMBP serves girls ages 10–18 through mentorship paired with a structured life skills curriculum to build confidence, resilience, and leadership. This low-cost, bilingual after-school program removes barriers to outdoor recreation by providing bikes, helmets, transportation, scholarships, and bilingual coaching, prioritizing youth who identify as Latina, BIPOC, and/or low-income. Participants engage in over 100 hours of year-round programming, enhancing physical and mental well-being while fostering belonging and self-belief. Launched in 2023, MP expands our impact by creating a safe, inclusive space for Latina and BIPOC-identifying women—including program graduates, older sisters, mothers, and community members—to experience the benefits of mountain biking. This no-cost program offers free bikes, gear, and snacks, encouraging intergenerational connection, skill-building, and confidence.*

Total number served by the program: 65

Award (Cash, In-Kind, or Both): \$1,000 4 Hours SOS Rental, 4 Hours Day Lodge Rental, Snow Shoe Rental for 20

Town of Frisco Strategic Pillar(s): Support free, bilingual biking programs in Summit County, empowering girls and women with confidence, health, and strong community connections.

Quantifiable Results of Strategy: Successfully deliver ongoing weekly program sessions for girls and women throughout the 2026 season. Expand our programming by 5% in 2026 to serve at least 156 girls and women. 2026 program participant outcomes for girls and women include: 80% report increased confidence. 75% report enhanced better stress management. 85% report feeling The Cycle Effect is a community they belong to. 100% high school graduation rate (girls program only).

What impact will this program make in the community and how will you measure that impact: The Cycle Effect's Girls Mountain Bike Mentorship Program (GMBP) will positively impact the Frisco Community by providing affordable, high-quality out-of-school enrichment for 30 youth from disadvantaged populations, enhancing social, emotional, and physical well-being, confidence, and community connection. Program evaluation includes regular surveys and feedback to measure outcomes.

2025 GMBP Outcomes:

Engagement: 30 participants; 75% average attendance; 65+ programming days; 32+ bike hours per session; 116+ year-round hours; 65% retention.

Goals: 80% increased confidence, 85% belonging, 75% improved stress management, 85% increase in physical activity by 4+ hours weekly, 75% take leadership roles, 20 hours of community service annually, 95% believe in a bright future, 100% high school graduation rate.

The Mujeres y Pedals (MP) Program eliminates barriers to outdoor recreation for 36 Latina and BIPOC-identifying women through a no-cost program with free bikes, gear, and mentorship, fostering confidence, intergenerational belonging, and community connection.

2025 MP Outcomes:

Engagement: 36 participants; 75% attendance; 65+ programming days; 52+ bike hours per session; 68+ year-round hours; 65% retention.

Goals: 90% feel they belong on trails, 85% feel confident riding with family/friends, 80% report reduced stress, 80% of leaders feel empowered.

The Peak 10 Classic Foundation

The Foundation promotes stewardship of public lands, fosters community engagement, and supports outdoor recreation initiatives through events, education, and fundraising activities in Summit County, Colorado.

Program: *The request will help cover shuttle transportation, event insurance, security personal, safety and medical personnel, volunteer support, signage, and event infrastructure. This funding will ensure the event remains free and accessible to the public while maintaining high safety, environmental stewardship, and community engagement standards.*

Total number served by the program: 500

Award (Cash, In-Kind, or Both): \$ 0 No Award

Town of Frisco Strategic Pillar(s): Vibrant Culture, Recreational Opportunities and Community Inclusivity

Quantifiable Results of Strategy: 500+ participants safely experience a free public ski event in the 4th of July Bowl. 80+ local businesses engaged through sponsorships, in-kind donations, or volunteer participation. 50+ trained volunteers supporting event logistics, safety, and hospitality. 100% of participants receive information on responsible recreation and public land stewardship. Positive post-event feedback from attendees and partners measured through surveys. Sustained partnerships with the Town of Breckenridge, USFS, and FDRD, demonstrated by smooth permitting and operational coordination. Financial contribution annually back to partners like Friends of Dillon Ranger District, or in-kind volunteer hours toward trail maintenance and outdoor etiquette education.

What impact will this program make in the community and how will you measure that impact: This program strengthens Frisco's sense of community by creating inclusive, accessible opportunities for residents and visitors to connect. Last year, 25 Frisco residents registered, including one Board member, with many more volunteering. Some locals may not have registered with a Frisco address, so our true reach is likely greater.

Anticipated impacts:

Increased Participation – More residents engaged in community events and services.

Economic Support – Boosted visibility and traffic for local businesses.

Improved Access – Removing cost and logistical barriers to participation.

Stronger Identity – Reinforcing Frisco's welcoming, vibrant character.

Measuring impact:

Participation Data – Attendance, repeat participants, and local involvement.

Partnership Metrics – Number of collaborating businesses and organizations.

Surveys & Feedback – Satisfaction surveys and community partner input.

Media Reach – Social media engagement and press coverage.

Long-Term Trends – Return participation, program growth, and sustained partnerships.

Through data and feedback, we'll measure both attendance and the lasting sense of connection this program builds in Frisco.

The Peak School

The Peak School seeks to ignite a passion for learning; to develop students of diverse talents and backgrounds who think critically and act with integrity; and to graduate compassionate, confident, capable students who will embrace their roles as local and global citizens.

Program: *The goal of this grant request is to enhance the functionality, safety, and learning environment of The Peak School's science laboratory by acquiring two new science workstations and a lockable science cabinet, as well as funding professional installation of durable, appropriate flooring (labor estimate is approx \$3,000). These improvements will provide students with modern, secure, and ergonomically designed spaces to conduct experiments, store sensitive materials safely, and ensure a clean and safe lab environment, ultimately supporting hands-on experiential learning and fostering greater student engagement in science education.*

Total number served by the program: 90

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

Town of Frisco Strategic Pillar(s): thriving economy; quality core services; vibrant culture, arts, and recreational opportunities; and community inclusivity

Quantifiable Results of Strategy: Quantifiable Results of Strategy: Acquisition and installation of 2 fully functional science workstations. Purchase and secure installation of 1 lockable science cabinet. Completion of the flooring installation covering in the science lab. Increase in student participation in hands-on science experiments due to improved lab facilities (tracked through class records and teacher feedback). Positive feedback from science faculty and students regarding lab usability and safety

What impact will this program make in the community and how will you measure that impact: Upgrading The Peak School's science lab will strengthen STEM education not only for our students but also for the broader community by preparing future leaders in science and technology. Enhanced facilities will enable the school to offer more advanced, hands-on learning experiences, inspiring students to pursue STEM careers that contribute to local and regional innovation and economic growth. The improved lab can also serve as a resource for community science events, workshops, or partnerships with local organizations, extending benefits beyond the school.

We will measure this impact by tracking:

Increased enrollment and retention of students in science courses.

Student participation in community STEM events or outreach programs.

Long-term monitoring of graduates pursuing STEM-related education or careers.

Qualitative testimonials from students, families, and community members about how the enhanced lab experience has influenced interest and skills in science.

The Summit County 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: *The project for which we are seeking funds is the Community Dinner Program. The Community Dinner began in March, 2009 and as of June 17, 2025, has served 203,903 meals (of which 28,547 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 entire 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.

Total number served by the program: 9,538

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

Town of Frisco Strategic Pillar(s): Funds to purchase food and pay expenses to feed people in Summit County who attend the Community Dinner each week.

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.

1. 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.

2. 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.

3. 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.

The best measure of the impact is the number of meals served. We track every person who dines each week and separately track the number of children served. Please see figures above.

Timberline Adult Day Services

Our Mission is to provide caregiver respite through trusted, affordable, life-enriching day programs for adults (18 and older).

Program: *Timberline Adult Day Respite Program*

Total number served by the program: 128

Award (Cash, In-Kind, or Both): \$5,000 Two (2) Town of Frisco Silent Auction Packages

Town of Frisco Strategic Pillar(s): Provide Vibrant Culture, Arts and Recreation Opportunities – 25% Provide Progress-driven Quality Core Services – 30% Enhance Community Inclusivity – 20% Support a Thriving Economy – 25%

Quantifiable Results of Strategy: 1. Timberline tracks every day we serve clients, including additional evenings and weekends. This thorough approach ensures that no effort goes unnoticed and allows us to provide a complete overview of our team's dedication and performance. By monitoring attendance alongside our service days, we offer valuable insights that help optimize staff allocation and improve overall efficiency. This not only enhances client satisfaction but also maximizes the productivity of your team.

1a. Each year, we subsidize approximately \$10,000 in services for our clients, a commitment we take seriously as part of our mission to serve those in need. Evaluating the needs within our community can be complex, and we focus much of our assessment on the internal requirements of both current and prospective clients.

2. As our clients' needs evolve, so too must the resources and support we provide. Our commitment is to adapt and meet each participant exactly where they are, ensuring that our offerings align with their unique skill levels and requirements. Unlike a one-size-fits-all approach, our model is designed to be flexible and responsive.

3. In our first year, we aim to establish a strong foundation by starting with a baseline of five participants. We are confident in the potential for growth and anticipate expanding our reach by adding 3-5 more participants after the first six months.

What impact will this program make in the community and how will you measure that impact: Our high-impact program is designed to provide meaningful support and measurable benefits to families and caregivers alike. We carefully assess our success through various methods, including family and caregiver surveys, which give us valuable insights into their experiences and needs.

Additionally, we track the number of respite days provided, ensuring that families receive much-needed relief and support. Our dedicated staff and board are also actively involved in regular surveys, allowing us to refine our strategies and enhance our services continually.

Our strategic planning actions are meticulously crafted to achieve specific outcomes that align with our mission. This comprehensive approach ensures that every aspect of our program contributes positively to the well-being of those we serve.

Unsheltered In Summit

Unsheltered In Summit seeks to create safe shelter for all local workers. Shelter can be broadly defined to include a vehicle, a subsidized building, micro housing, or solutions not yet envisioned.

Program: *Unsheltered In Summit, a growing 501(c)(3), provides safe overnight parking for working individuals who use their vehicle as their homes due to the high cost of housing in Summit's tourist economy.*

Total number served by the program: 56

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

Town of Frisco Strategic Pillar(s): Unsheltered In Summit seeks funding to preserve our office space in established in 2024, and to ensure part time staff retention.

Quantifiable Results of Strategy: Educate 12 community members to attend 2 one-hour presentations. Recruit 100 community members to attend 1 open house.

What impact will this program make in the community and how will you measure that impact: Allow Frisco businesses to retain employees who cannot find affordable housing.

Wildflower Nature School

To empower curious minds and cultivate lifelong learners through educational and immersive nature-based experiences.

Program:

Total number served by the program: 0

Award (Cash, In-Kind, or Both): Two (2) Town of Frisco Silent Auction Packages

Town of Frisco Strategic Pillar(s): Workforce and Community Support

Quantifiable Results of Strategy: Quantifiable Results:

- * Total number of in-kind donations secured for the silent auction.
- * Total dollar value of in-kind donations received.
- * Total funds raised through the silent auction.
- * Number of participating donors and community partners.
- * Number of attendees at the fundraiser event.
- * Percentage of proceeds allocated directly to Wildflower's nature-based education programs.

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

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: *Youthentity's I Am Financial Knowledge (IAFK) program delivers hands-on, age-appropriate financial literacy education to youth in Summit County. The program consists of two levels: Level I targets 5th grade students with foundational financial concepts including budgeting, saving, banking, credit vs. debit, and entrepreneurship through activities like role-playing and running a mock hot cocoa stand. Level II is designed for 8th grade students and builds on these concepts, introducing career planning, taxes, investing, and in-depth entrepreneurial projects where students create and pitch their own business ideas.*

Programs are taught in person by trained facilitators and include bilingual instruction to ensure accessibility for all students. All participants receive materials and incentives for participation. Funding will support facilitator compensation, curriculum materials, program coordination, student stipends, and data collection for impact measurement, ensuring the program's reach and effectiveness in preparing Summit County youth for financially responsible futures.

Total number served by the program: 419

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

Town of Frisco Strategic Pillar(s): Support a Thriving Economy

Quantifiable Results of Strategy: If the strategy is successfully implemented, we can track and report several key outcomes. First, we will count the total number of students served in Summit County, with a goal of reaching at least 550 students annually. We will track participation by grade level, school, and demographic information to assess reach and equity. Each student will complete a pre- and post-program assessment, allowing us to measure individual and group knowledge gains. Historically, students show an average increase of 29–30% in financial literacy scores after completing the program, and we expect similar or improved results. We will also track the number of schools and classrooms participating, the number of sessions delivered, and student attendance rates. Additional indicators include student engagement in hands-on activities (e.g., entrepreneurial simulations), the number of bilingual sessions delivered, and teacher feedback through surveys. Finally, we will evaluate qualitative outcomes, such as increased student confidence in discussing money, budgeting, and financial decision-making. These metrics will help demonstrate the program's effectiveness and inform continuous improvements.

What impact will this program make in the community and how will you measure that impact: The I Am Financial Knowledge program will impact the Frisco community by giving local students the financial tools and confidence to make informed decisions throughout their lives. By teaching skills such as budgeting, saving, credit management, and understanding real-world expenses, the program helps prepare youth to avoid common financial mistakes and contribute to a stable, thriving local economy.

We will measure impact through pre- and post-program assessments to track student growth in financial knowledge and confidence, participant surveys to measure engagement and relevance, and school feedback to assess overall program effectiveness. Long-term benefits include a generation of financially capable residents who support Frisco's strategic pillars of economic vitality, community inclusivity, and social sustainability.

Zoomers Inc dba Lake Dillon Preschool

At Lake Dillon Preschool, we strive to provide high quality early childhood education in a safe, nurturing, creative and earth-friendly environment while focusing on the emotional, intellectual, social and physical development of children in our community.

Program: *We are requesting \$5,000 cash to help offset and balance our budget in regards to the discounts we offer staff who have children at our center. This discount helps to keep us fully staffed and remain open for families. We currently have 6 teachers children enrolled at Lake Dillon Preschool*

Total number served by the program: 75

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

Town of Frisco Strategic Pillar(s): Quality Core Services

Quantifiable Results of Strategy: Quantifiable, we will have a more consistent, balanced budget.

What impact will this program make in the community and how will you measure that impact: While we do not serve a specific amount of families in Frisco, we keep our waitlist open to every family in the county and DO NOT prioritize families from Dillon or Silverthorne. We are open to every family in the county.

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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 class 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. In 2024, another compensation study was authorized, keeping with the 3-year planned interval for professional studies. For 2026, the budget includes a maximum 5% wage increase; this increase is similar to those of other local entities.

**Fulltime Staff Pay Grade Structure
2026**

Grade	Working Title - TOF	FLSA Status	Min	Mid	Max
1	Guest Service Attendant	Non-Exempt	\$ 20.000	\$ 24.560	\$ 29.120
			\$ 41,600.000	\$ 51,084.800	\$ 60,569.600
2	Community Development Assistant	Non-Exempt	\$ 22.494	\$ 28.118	\$ 33.741
	Facilities Operator Level I	Non-Exempt	\$ 46,787.761	\$ 58,484.701	\$ 70,181.641
	Grounds Operator Level I	Non-Exempt			
	Guest Services Assistant	Non-Exempt			
	Museum Assistant	Non-Exempt			
	Nordic & Trails Maintenance Worker	Non-Exempt			
	Streets Operator Level I	Non-Exempt			
	Water Operator Level I	Non-Exempt			
3	Community Relations Technician	Non-Exempt	\$ 24.744	\$ 30.929	\$ 37.115
	Community Services Officer	Non-Exempt	\$ 51,466.537	\$ 64,333.171	\$ 77,199.805
	Facilities Operator Level II	Non-Exempt			
	Finance Technician	Non-Exempt			
	Grounds Operator Level II	Non-Exempt			
	Guest Service Specialist, Museum	Non-Exempt			
	Human Resources Technician	Non-Exempt			
	Marketing Program Specialist	Non-Exempt			
	Museum Maintenance Technician	Non-Exempt			
	Permit Technician	Non-Exempt			
	Police Administrative Assistant	Non-Exempt			
	PW Event Operator	Non-Exempt			
	Streets Operator Level II	Non-Exempt			
	Town Hall Administrative Assistant	Non-Exempt			
Water Operator Level II	Non-Exempt				
4	Deputy Town Clerk	Non-Exempt	\$ 27.218	\$ 34.022	\$ 40.827
	Facilities Operator Level III	Non-Exempt	\$ 56,613.191	\$ 70,766.488	\$ 84,919.786
	Finance Specialist	Non-Exempt			
	Grounds Operator Level III	Non-Exempt			
	Payroll Administrator	Non-Exempt			
	Procurement Specialist	Non-Exempt			
	Program & Events Lead	Non-Exempt			
	Recreation Lead	Non-Exempt			
	Recreation Maintenance Lead	Non-Exempt			
	Recreation Service Technician	Non-Exempt			
	Streets Operator Level III	Non-Exempt			
Water Operator Level III	Non-Exempt				
5	Building Inspector	Non-Exempt	\$ 29.940	\$ 37.425	\$ 44.910
	Communications Coordinator	Exempt	\$ 62,274.510	\$ 77,843.137	\$ 93,411.765
	Community Development Specialist	Non-Exempt			
	Executive Administrative Assistant	Exempt			
	Facilities Operator Lead	Non-Exempt			
	Grounds Operator Lead	Non-Exempt			
	Housing Program Specialist	Exempt			
	Museum Programming Coordinator	Non-Exempt			
	Planner I	Exempt			
	Police Office & Records Manager	Non-Exempt			
	Public Works Office Manager	Non-Exempt			
	Revenue Coordinator	Exempt			
	Short-Term Rental & Housing Specialist	Non-Exempt			
	Streets Operator Lead	Non-Exempt			
	Sustainable Materials Specialist	Non-Exempt			
Vehicle Technician	Non-Exempt				
Water Operator Lead	Non-Exempt				

This pay structure is subject to change

Grade	Working Title - TOF	FLSA Status	Min	Mid	Max
6	Accountant	Exempt	\$ 32,934	\$ 41,167	\$ 49,400
	Building Inspector, Senior	Non-Exempt	\$ 68,501.961	\$ 85,627.451	\$ 102,752.941
	Facilities Supervisor	Non-Exempt			
	Grounds Supervisor	Non-Exempt			
	Guest Service & Events Supervisor, Adventure Park	Non-Exempt			
	Marina Services Manager	Exempt			
	Marketing & Communications Program Manager	Exempt			
	Nordic & Trails Supervisor	Non-Exempt			
	Operations Supervisor, Adventure Park	Non-Exempt			
	Planner II	Exempt			
	Recreation Programs Supervisor	Non-Exempt			
	Recreation Supervisor	Non-Exempt			
	Streets Supervisor	Non-Exempt			
	Sustainability Coordinator	Exempt			
	Water Operations Supervisor	Non-Exempt			
7	Environmental Program Manager	Exempt	\$ 36,227	\$ 45,284	\$ 54,340
	Fleet Services Supervisor	Non-Exempt	\$ 75,352.157	\$ 94,190.196	\$ 113,028.235
	Grounds & Streets Manager	Exempt			
	Guest Service Manager, Adventure Park	Exempt			
	Guest Service Manager, Marina	Exempt			
	Housing Program Manager	Exempt			
	HRIS Business Relationship Manager	Exempt			
	Information Center Manager	Exempt			
	Operations Manager, Adventure Park	Exempt			
	Operations Manager, Marina	Exempt			
8	Planner, Senior	Exempt			
	Recreation & Events Program Manager	Exempt			
	Economic Development Manager	Exempt	\$ 82,887.372	\$ 103,609.216	\$ 124,331.059
	Museum Manager	Exempt			
9	Nordic & Trails Manager	Exempt			
	Planner, Principal	Exempt			
	Town Clerk	Exempt			
9	General Manager, Adventure Park	Exempt	\$ 91,176.110	\$ 113,970.137	\$ 136,764.164
	General Manager, Marina	Exempt			
	Human Resources Manager	Exempt			
10	Chief Building Official	Exempt	\$ 100,293.721	\$ 125,367.151	\$ 150,440.581
	Senior Capital Project Manager	Exempt			
	Water Superintendent	Exempt			
11	Assistant Community Development Director	Exempt	\$ 110,323.093	\$ 137,903.866	\$ 165,484.639
	Assistant Finance Director	Exempt			
	Assistant Public Works Director	Exempt			
	Assistant Recreation Director	Exempt			
	Town Engineer	Exempt			
12	N/A		\$ 121,355.402	\$ 151,694.252	\$ 182,033.103
13	Community Development Director	Exempt	\$ 133,490.942	\$ 166,863.678	\$ 200,236.413
	Finance Director	Exempt			
	Human Resources Director	Exempt			
	Marketing & Communications Director	Exempt			
	Public Works Director	Exempt			
14	Recreation Director	Exempt			
	Chief of Police	Exempt	\$ 146,840.036	\$ 183,550.045	\$ 220,260.055
15	Deputy Town Manager	Exempt	\$ 161,524.040	\$ 201,905.050	\$ 242,286.060
16	Town Manager	Exempt	\$ 177,676.444	\$ 222,095.555	\$ 266,514.666

This pay structure is subject to change .



Town of Frisco, CO
Seasonal / Temporary Wage Range
2026

Grade	Job Titles	Min	Mid	Max
TP0	- Jr. Guest Service Attendant (<i>Marina, Rental Sports / GS/Store/Events/Tubing Hill</i>)	\$17.00	\$20.40	\$23.80
	- Jr. Maintenance Worker			
	- Jr. Winter Adventure Attendant			
	- Jr. Youth Counselor (<i>Programs/Youth Attendant/Sports Instructor</i>)			
TP1	- Event Crew	\$20.00	\$24.56	\$29.12
	- Grounds Attendant (<i>Flower/Mow, Building & Grounds</i>)			
	- Guest Services Attendant (<i>Rental Sports / GS / Store, Museum GS / VIC GS/ Nordic</i>)			
	- Intern (<i>Museum, Programs , Recreation, VIC</i>)			
	- Nordic Instructor (<i>no certifications</i>)			
	- Recreation Programs Attendant			
	- Terrain Park Attendant			
	- Tubing Hill Attendant (<i>Tubing Hill only</i>)			
	- Winter Adventure Attendant (<i>inside GS / outside TH</i>)			
	- Youth Counselor (<i>Programs, Youth Attendant / Fun Club Counselor, Sports Instructor</i>)			
TP2	- Dock Hand	\$21.50	\$26.40	\$31.30
	- Maintenance Snowmaker I			
	- Maintenance Worker (<i>Maintenance worker; water, trails, bike park tech, grounds</i>)			
	- Medical Responder I			
	- Nordic Certified Instructor			
TP3	- Snowcat Operator I			
	- Maintenance Snowmaker II	\$23.11	\$28.38	\$33.65
	- Medical Responder II			
	- Museum Guest Service Specialist			
	- Nordic Center Lead			
	- Nordic Guest Service Lead			
	- Service Technician			
	- Snowcat Operator II			
	- Summer Lead (<i>all positions</i>)			
- Therapeutic Aide				
TP4	- Winter Lead (<i>all positions</i>)			
	- Maintenance Snowmaker III	\$24.85	\$30.51	\$36.18
	- Medical Responder III			
T5	- Snowcat Operator III			
	- Seasonal Supervisor	\$26.71	\$32.80	\$38.89
T6	- Dock Master	\$28.24	\$36.21	\$44.17

**SWORN POLICE OFFICERS
2026 SALARY SCHEDULE
Effective 01/01/2026**

2026

Police Officer		Annualized	Hourly
Trainee	Academy Recruit	\$ 84,213.28	\$ 40.49
Step 1	Entry Level Police Training Officer	\$ 90,950.00	\$ 43.73
Step 2	1 Year Completed Service	\$ 96,861.75	\$ 46.57
Step 3	2 Year Completed Service	\$ 103,157.63	\$ 49.60
Step 4	3 Year Completed Service	\$ 109,863.32	\$ 52.82
Step 5	4 Year Completed Service	\$ 117,004.50	\$ 56.25
Step 6	5 Year Completed Service	\$ 124,608.99	\$ 59.91

Detective		Annualized	Hourly
Step 1	Hire or Promote	\$ 108,316.10	\$ 52.08
Step 2	1 Year Completed Service as TOF Detective	\$ 113,731.37	\$ 54.68
Step 3	2 Year Completed Service as TOF Detective	\$ 119,418.42	\$ 57.41
Step 4	3 Year Completed Service as TOF Detective	\$ 125,389.02	\$ 60.28
Step 5	4 Year Completed Service as TOF Detective	\$ 131,658.15	\$ 63.30
Step 6	5 Year Completed Service as TOF Detective	\$ 138,240.79	\$ 66.46

Sergeants		Annualized	Hourly
Step 1	Hire or Promote	\$ 115,898.12	\$ 55.72
Step 2	1 Year Completed Service as TOF Sergeant	\$ 121,692.17	\$ 58.51
Step 3	2 Year Completed Service as TOF Sergeant	\$ 127,777.26	\$ 61.43
Step 4	3 Year Completed Service as TOF Sergeant	\$ 134,166.23	\$ 64.50
Step 5	4 Year Completed Service as TOF Sergeant	\$ 140,874.06	\$ 67.73
Step 6	5 Year Completed Service as TOF Sergeant	\$ 147,917.87	\$ 71.11

- 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
- For night shift, add an additional \$1.00/hr
- \$50/day 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)
- \$25,000 Police Longevity Bonus after completion of five years of service *(not eligible for the Town longevity bonus)*
- This pay structure is subject to change with or without notice



Staffing Summary By Department

Town of Frisco Staffing Summary	2024	2025	2025	2026
All Funds <i>(FTE's are calculated based on 40-hour work week for paid staff.)</i>	ACTUAL FTE	BUDGET FTE	PROJECTED FTE (Yr End)	PROPOSED FTE
TOTAL FTE	147.85	146.28	143.28	142.61
Full Time Regular Staff	108.46	104.00	101.00	101.00
Part-Time/Seasonal Staff	38.43	41.32	41.32	40.65
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	5.66	7.00	5.00	5.00
Finance				
Full Time Regular Staff	6.00	6.00	6.00	6.00
Human Resources				
Full Time Regular Staff	3.50	4.00	4.00	4.00
Communications, Culture, & Marketing				
Full Time Regular Staff	8.96	9.00	9.00	9.00
Part-Time/Seasonal Staff	1.24	1.65	1.65	1.65
Community Development				
Full Time Regular Staff	10.47	9.00	8.00	8.00
Part-Time/Seasonal Staff	0.00	0.00	0.00	0.00
Public Safety				
Full Time Regular Staff	23.82	18.00	18.00	18.00
Public Works				
Full Time Regular Staff	24.11	27.00	27.00	27.00
Part-Time/Seasonal Staff	0.94	2.18	2.18	2.18
Recreation				
Full Time Regular Staff	25.93	24.00	24.00	24.00
Part-Time/Seasonal Staff	36.25	37.49	37.49	36.82



General Government: Cost Centers 10-1111 & 10-1112

LEGISLATIVE Cost Center: 10-1111	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 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				
STAFFING PLAN				
Municipal Judge	0.01	0.01	0.01	0.01
APPOINTED & ELECTED POSITIONS	0.01	0.01	0.01	0.01
TOTAL FTE	0.01	0.01	0.01	0.01
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 Cost Center: 10-1115	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Town Manager	1.00	1.00	1.00	1.00
Assistant Town Manager	0.85	1.00	1.00	1.00
Town Clerk / Assistant to the Town Manager	1.00	1.00	1.00	1.00
Deputy Town Clerk	1.00	1.00	1.00	1.00
Town Hall Administrative Assistant	0.75	1.00	1.00	1.00
FULL TIME REGULAR STAFF	4.60	5.00	5.00	5.00
TOTAL FTE	4.60	5.00	5.00	5.00
SUSTAINABILITY¹ Cost Center: 10-1120				
	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Community Development Director	0.00	0.00	0.00	0.00
Environmental Programs Manager ¹	0.10	1.00	0.00	0.00
Environmental Programs Coordinator	0.00	0.00	0.00	0.00
Sustainability Materials Specialist ¹	0.97	1.00	0.00	0.00
FULL TIME REGULAR STAFF	1.06	2.00	0.00	0.00
TOTAL FTE	1.06	2.00	0.00	0.00
¹ Sustainability moved to Administration in 2024 then back to CDD 2025				
ADMINISTRATION TOTAL STAFFING				
FULL TIME REGULAR STAFF	5.66	7.00	5.00	5.00
<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	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Finance Director	1.00	1.00	1.00	1.00
Finance Assistant Director	1.00	1.00	1.00	1.00
Payroll Administrator	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	6.00	6.00	6.00	6.00
TOTAL FTE	6.00	6.00	6.00	6.00
FINANCE TOTAL STAFFING				
FULL TIME REGULAR STAFF	6.00	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	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
HR Director	1.00	1.00	1.00	1.00
HR Manager	1.00	1.00	1.00	1.00
HR Technician ^{1,2}	1.08	1.00	1.00	1.00
HRIS Business Relationship Manager ²	0.42	1.00	1.00	1.00
FULL TIME REGULAR STAFF	3.50	4.00	4.00	4.00
TOTAL FTE	3.50	4.00	4.00	4.00
¹ Updated title and added position per Council approval March 2023				
² Reallocated position to a different position in 2024				
HUMAN RESOURCES TOTAL STAFFING				
FULL TIME REGULAR STAFF	3.50	4.00	4.00	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> <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>				



Communication, Culture & Marketing:
Cost Centers 10-1118, 10-1125, & 80-8000

COMMUNICATIONS & MARKETING Cost Center: 10-1118	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 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
<hr/>				
HISTORIC PARK Cost Center: 10-1125	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Museum Manager	1.00	1.00	1.00	1.00
Museum Programming Coordinator	1.01	1.00	1.00	1.00
Guest Service Specialist	1.18	1.00	1.00	1.00
Guest Services Attendant	0.36	0.38	0.38	0.38
Maintenance Technician	0.26	0.38	0.38	0.38
Guest Service Seasonal Specialist	0.09	0.24	0.24	0.24
Recreation Intern	0.19	0.25	0.25	0.25
FULL TIME REGULAR STAFF	3.19	3.00	3.00	3.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.90	1.25	1.25	1.25
TOTAL FTE	4.09	4.25	4.25	4.25
<hr/>				
LODGING TAX FUND: VISITOR INFORMATION CENTER Cost Center: 80-8000	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Information Center Manager	1.02	1.00	1.00	1.00
Marketing Program Specialist	1.75	2.00	2.00	2.00
Guest Services Attendant	0.34	0.40	0.40	0.40
FULL TIME REGULAR STAFF	2.77	3.00	3.00	3.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.34	0.40	0.40	0.40
TOTAL FTE	3.11	3.40	3.40	3.40
<hr/>				
COMMUNICATIONS, MARKETING, & EVENTS TOTAL STAFFING				
FULL TIME REGULAR STAFF	8.96	9.00	9.00	9.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.24	1.65	1.65	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, 10-1120, & 55-5500*

COMMUNITY DEVELOPMENT	2024	2025	2025	2026
Cost Center: 10-1119	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Community Development Director	0.90	0.90	0.90	0.90
Senior Planner	0.00	0.00	0.00	0.00
Principal Planner	0.99	1.00	1.00	1.00
Planner	1.77	2.00	2.00	2.00
Short Term Rental/Housing Specialist	0.00	0.00	0.00	0.00
Chief Building Official ¹	0.70	0.00	0.00	0.00
Building Inspector ¹	0.85	0.00	0.00	0.00
Permit Technician ¹	0.79	0.00	0.00	0.00
Economic Development Manager	0.00	0.20	0.20	0.20
Community Relations Technician ²	0.47	1.00	1.00	1.00
Community Development Specialist ³	1.02	1.00	1.00	1.00
Community Development Assistant	0.00	0.00	0.00	0.00
Building Inspector / Plans Reviewer ¹	0.00	0.00	0.00	0.00
FULL TIME REGULAR STAFF	7.50	6.10	6.10	6.10
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.00	0.00	0.00	0.00
TOTAL FTE	7.50	6.10	6.10	6.10
¹ Position elimination Fall 2024 to outsource building services				
² Position moved from Public Safety to CDD in 2023				
³ Position created 2024				



*Community Development:
Cost Centers 10-1119, 10-1120, & 55-5500*

SUSTAINABILITY¹ Cost Center: 10-1120	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Community Development Director	0.00	0.00	0.00	0.00
Environmental Programs Manager ²	0.88	1.00	0.00	0.00
Environmental Programs Coordinator	0.00	0.00	0.00	0.00
Sustainability Materials Specialist	1.00	0.00	0.00	0.00
Sustainability Coordinator ³	0.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	1.88	2.00	1.00	1.00
TOTAL FTE	1.88	2.00	1.00	1.00
¹ Sustainability moved to Administration in 2024 then back to CDD 2025				
² Updated title and added position per Council approval March 2023; not filling Manager position in 2026				
³ Created new 2025 - not filling specialist position				
HOUSING Cost Center: 55-5500	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Housing Programs Specialist ¹	1.00	0.00	0.00	0.00
Economic Development Manager ¹	0.00	0.80	0.80	0.80
Community Development Director	0.10	0.10	0.10	0.10
FULL TIME REGULAR STAFF	1.10	0.90	0.90	0.90
TOTAL FTE	1.10	0.90	0.90	0.90
¹ Specialist position eliminated, Economic Development Mgr. created in 2025				
COMMUNITY DEVELOPMENT				
FULL TIME REGULAR STAFF	10.47	9.00	8.00	8.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.00	0.00	0.00	0.00
<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	2024 ACTUAL FTE	2025 BUDGET FTE	2025 PROJECTED FTE (Yr. End)	2026 PROPOSED FTE
STAFFING PLAN				
Chief of Police	1.00	1.00	1.00	1.00
Police Office & Records Manager	1.02	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Detective	1.20	1.00	1.00	1.00
Sergeant ¹	5.61	4.00	4.00	4.00
Officer	8.67	9.00	9.00	9.00
Academy Recruit	5.31	1.00	1.00	1.00
Community Service Officer ²	0.00	0.00	0.00	0.00
FULL TIME REGULAR STAFF	23.82	18.00	18.00	18.00
TOTAL FTE	23.82	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	23.82	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	2024	2025	2025	2026
Cost Center: 10-1130	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Town Engineer	0.19	0.00	0.00	0.00
Public Works Director & Town Engineer ¹	0.11	0.00	0.00	0.00
Public Works Director	0.95	0.85	0.85	0.85
Assistant Public Works Director	0.50	1.00	1.00	1.00
Senior Capital Projects Manager	1.00	1.00	1.00	1.00
Office Manager	0.79	1.00	1.00	1.00
FULL TIME REGULAR STAFF	3.54	3.85	3.85	3.85
TOTAL FTE	3.54	3.85	3.85	3.85
¹ Changed position back to PW Director 2025				
STREETS	2024	2025	2025	2026
Cost Center: 10-1131	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Streets & Grounds Manager ¹	0.12	0.50	0.50	0.50
Streets Supervisor	0.68	0.00	0.00	0.00
Streets Crew Lead ²	0.07	1.00	1.00	1.00
Maintenance Operator ²	3.02	4.00	4.00	4.00
FULL TIME REGULAR STAFF	3.77	5.50	5.50	5.50
TOTAL FTE	3.77	5.50	5.50	5.50
¹ Shift of reduction of Streets supervisor to manager in 2024				
² New position in 2024 - reduction of one Operator				



Public Works: Cost Centers

10-1130, 10-1131, 10-1132, 10-1133, 10-1134, & 40-4000

BUILDINGS	2024	2025	2025	2026
Cost Center: 10-1132	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Facilities Supervisor	0.89	1.00	1.00	1.00
Facilities Maintenance Worker	2.47	2.00	2.00	2.00
FULL TIME REGULAR STAFF	3.37	3.00	3.00	3.00
TOTAL FTE	3.37	3.00	3.00	3.00
<hr/>				
FLEET	2024	2025	2025	2026
Cost Center: 10-1133	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Fleet Supervisor	1.21	1.00	1.00	1.00
Vehicle Technician	2.40	2.00	2.00	2.00
FULL TIME REGULAR STAFF	3.61	3.00	3.00	3.00
TOTAL FTE	3.61	3.00	3.00	3.00
<hr/>				
GROUNDS	2024	2025	2025	2026
Cost Center: 10-1134	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Streets & Grounds Manager ¹	0.13	0.50	0.50	0.50
Grounds Supervisor	0.79	0.00	0.00	0.00
Grounds Crew Lead ²	0.07	1.00	1.00	1.00
Maintenance Operator	4.06	6.00	6.00	6.00
Grounds Attendant, Seasonal	0.42	1.98	1.98	1.98
FULL TIME REGULAR STAFF	4.92	7.50	7.50	7.50
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.72	1.98	1.98	1.98
TOTAL FTE	5.64	9.48	9.48	9.48
¹ Reduction of Grounds Supervisor to Manager in 2024 ² New position in 2024 - reduction of 1 Operator ³ Reduction of 1 in fall 2024 with the creation of Crew Lead				



Public Works: Cost Centers

10-1130, 10-1131, 10-1132, 10-1133, 10-1134, & 40-4000

WATER FUND	2024	2025	2025	2026
Cost Center: 40-4000	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Public Works Director	0.15	0.15	0.15	0.15
Public Works Director & Town Engineer	0.00	0.00	0.00	0.00
Assistant Town Manager ¹	0.00	0.00	0.00	0.00
Water Superintendent ²	0.75	1.00	1.00	1.00
Water Operations Supervisor ²	0.40	0.00	0.00	0.00
Water Operator Lead ³	0.00	1.00	1.00	1.00
Water System Operator ³	3.61	2.00	2.00	2.00
Water System Worker	0.23	0.20	0.20	0.20
FULL TIME REGULAR STAFF	4.91	4.15	4.15	4.15
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.23	0.20	0.20	0.20
TOTAL FTE	5.14	4.35	4.35	4.35
¹ Assistant Town Manager is budgeted 100% in Admin for 2024				
² Reduction of Supervisor, created Superintendent role				
³ Reduction of Operator, created Lead role				
PUBLIC WORKS TOTAL STAFFING				
FULL TIME REGULAR STAFF	24.11	27.00	27.00	27.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.94	2.18	2.18	2.18
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i>				



Recreation: Cost Centers
 10-1140, 10-1150, 10-1160, 10-1170, & 90-9000

SPECIAL EVENTS	2024	2025	2025	2026
Cost Center: 10-1140	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Events Program Manager	0.35	0.00	0.00	0.00
Recreation Programs & Events Manager ¹	0.40	0.50	0.50	0.50
Event Supervisor	1.25	1.00	1.00	1.00
Recreation Programs & Events Lead	1.03	1.00	1.00	1.00
Events Lead	0.00	0.00	0.00	0.00
Events Crew ²	0.61	1.20	1.20	0.53
FULL TIME REGULAR STAFF	3.03	2.50	2.50	2.50
PART TIME & SEASONAL FTE COUNT (based on hours budgeted) ²	0.61	1.20	1.20	0.53
TOTAL FTE	3.64	3.70	3.70	3.03
¹ Title changed to Recreation Programs & Events Manager on 4/20/24. 2025 50/50 between 1140&1150				
² Reduced seasonal hours back to approx 2024 levels for budget savings				
RECREATION PROGRAMS	2024	2025	2025	2026
Cost Center: 10-1150	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Recreation Director	0.85	0.85	0.85	0.85
Recreation Programs Manager ¹	1.00	0.00	0.00	0.00
Recreation Programs & Events Manager ¹	0.40	0.50	0.50	0.50
Recreation Programs Supervisor	1.51	1.00	1.00	1.00
Youth Camp Lead	1.02	1.08	1.08	1.08
Youth Counselor	4.18	4.71	4.71	4.71
Therapeutic Aid	0.22	0.27	0.27	0.27
Recreation Intern	0.25	0.25	0.25	0.25
FULL TIME REGULAR STAFF	3.76	2.35	2.35	2.35
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	5.66	6.31	6.31	6.31
TOTAL FTE	9.42	8.66	8.66	8.66
¹ Title changed to Recreation Programs & Events Manager on 4/20/24. 2025 50/50 between 1140&1150				



Recreation: Cost Centers

10-1140, 10-1150, 10-1160, 10-1170, & 90-9000

FRISCO ADVENTURE PARK (FAP)	2024	2025	2025	2026
Cost Center: 10-1160	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	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	2.00	2.00	2.00	2.00
Operations Manager	1.00	1.00	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	1.00
Recreation Service Technician	0.25	0.25	0.25	0.25
Recreation Lead	0.50	0.50	0.50	0.50
Maintenance Lead	2.00	2.00	2.00	2.00
Recreation Lead	0.00	0.00	0.00	0.00
Guest Services Attendant	1.14	1.14	1.14	1.14
Winter Adventure Attendant	5.88	5.88	5.88	5.88
Medical Patrol	0.32	0.32	0.32	0.32
Terrain Park Maintenance Lead	0.48	0.48	0.48	0.48
Maintenance Worker	3.69	3.69	3.69	3.69
FULL TIME REGULAR STAFF	8.75	8.75	8.75	8.75
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	11.51	11.51	11.51	11.51
TOTAL FTE	20.26	20.26	20.26	20.26
¹ Seasonal Supervisor hired, will move to FTYR in 2025				
NORDIC AND TRAILS	2024	2025	2025	2026
Cost Center: 10-1170	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	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	1.00
Nordic & Trails Lead	0.00	0.00	0.00	1.00
Recreation Supervisor	0.50	0.50	0.50	0.50
Recreation Service Technician	0.25	0.25	0.25	0.25
Guest Services Lead	0.77	0.77	0.77	0.77
Guest Services Attendant	0.54	0.54	0.54	0.54
Instructor Lead	0.46	0.46	0.46	0.46
Instructor	2.42	2.42	2.42	2.42
Nordic Ranger	0.18	0.18	0.18	0.18
Medical Patrol	0.32	0.32	0.32	0.32
Maintenance Worker	1.37	1.37	1.37	1.37
FULL TIME REGULAR STAFF	4.75	4.75	4.75	4.75
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	6.06	6.06	6.06	6.06
TOTAL FTE	10.81	10.81	10.81	10.81



Recreation: Cost Centers

10-1140, 10-1150, 10-1160, 10-1170, & 90-9000

MARINA	2024	2025	2025	2026
Cost Center: 90-9000	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr. End)	FTE
STAFFING PLAN				
Recreation Director	0.15	0.15	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	1.00	1.00	1.00	1.00
Service Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	0.50	0.50	0.50	0.50
Recreation Service Technician	0.50	0.50	0.50	0.50
Recreation Lead	0.50	0.50	0.50	0.50
Dockmaster	0.54	0.54	0.54	0.54
Summer Lead	1.92	1.92	1.92	1.92
Guest Services Attendant	8.03	8.03	8.03	8.03
Recreation Supervisor	0.00	0.00	0.00	0.00
Dockhand	1.92	1.92	1.92	1.92
Seasonal Service Technician	0.00	0.00	0.00	0.00
FULL TIME REGULAR STAFF	5.65	5.65	5.65	5.65
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	12.41	12.41	12.41	12.41
TOTAL FTE	18.06	18.06	18.06	18.06
¹ Operations Manager was added per the F3 organization assessment, presented to Town Council in Spring 2021				
RECREATION & CULTURE TOTAL STAFFING				
FULL TIME REGULAR STAFF	25.93	24.00	24.00	24.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	36.25	37.49	37.49	36.82
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i>				

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Capital Improvement Program 2026 - 2030

Capital Improvement Program 2026-2030



As Prepared by:
Addison Canino
Capital Project Manager
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as of 10/28/2025

Project Listing

2026 Capital Improvement Program

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Capital Improvement Program Summary

Funding Source	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund Transfer	1,712,700	1,764,100	1,817,000	1,871,500	1,927,600	9,092,900
REIF	2,100,000	2,205,000	2,315,300	2,431,100	2,552,700	11,604,100
Conservation Trust Fund ¹	34,700	35,700	36,800	37,900	39,000	184,100
Water Fees	1,725,000	1,806,500	1,892,100	2,087,000	2,181,400	9,692,000
Marina Fees	3,044,714	3,136,055	3,230,137	3,327,041	3,426,852	16,164,800
Intergovernmental / Grants	0	0	0	425,000	0	425,000
Sale of Assets	135,000	38,500	113,000	100,000	320,000	706,500
Misc Revenue	300,000	209,200	227,000	264,800	206,200	1,207,200
Total	\$9,052,114	\$9,195,055	\$9,631,337	\$10,544,341	\$10,653,752	\$49,076,600

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 Balance ²	FY26	FY27	FY28	FY29	FY30	5-Year Total
Capital Improvement Fund	769,065	(4,356,000)	(3,441,550)	(3,304,500)	(5,859,000)	(4,600,000)	(20,791,985)
Water Fund	4,688,736	(10,040,000)	(640,000)	(4,070,000)	(2,900,000)	(585,000)	(12,961,264)
Marina Fund	867,439	(600,000)	(292,500)	(265,225)	(330,225)	(265,225)	(620,511)
Total	\$6,325,240	(14,996,000)	(4,374,050)	(7,639,725)	(9,089,225)	(5,450,225)	(34,373,760)

² Beginning Fund Balances are unaudited projections.

2026 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.

Water will start construction in April of 2026 of the new Well #7 PFAS Treatment facility at the PRA, with a duration of 552 days until final closeout. CL17 Chlorine Equipment will be updated to continue proper dosage of chemicals within state guidelines. The PW Bulk Water Station will free up staff time and allow for better tracking of construction water. The building will also allow for better protection of the yard hydrant once temperatures dip below freezing in the spring and in the fall. Well #5 will have rehabilitation work done to ensure that it can function at the levels required to continue to produce water to the community.

Recreation Improvements will continue on trails with \$150,000 allocated to continue making Frisco's trail system at the Peninsula, some of the best in Summit County. \$1,500,000 has been earmarked for construction at Pioneer Park, and is slated to begin in May of 2026. Lighting at the PRA Ballfield Parking Lot will be installed to ensure the safety and security of not only guests but staff as well.

Marina projects for 2026 will include a restroom upgrade that will begin design in early 2026, construction starting after the Marina closes in the fall, and continuing into 2027 with construction completion prior to the official Rock the Dock opening in June.

Environmental Sustainability projects include completion of the EPC contract with McKinstry Group, and potential lighting upgrades throughout Frisco that will rely on solar instead of hardwiring.

Public Works will continue with walkability improvements, that include signage, vehicle replacement, issuing a stormwater analysis RFP in early 2026, installation of solar lighting on Summit Boulevard, and assisting Town Admin staff with AV Upgrades at Council Chambers.

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

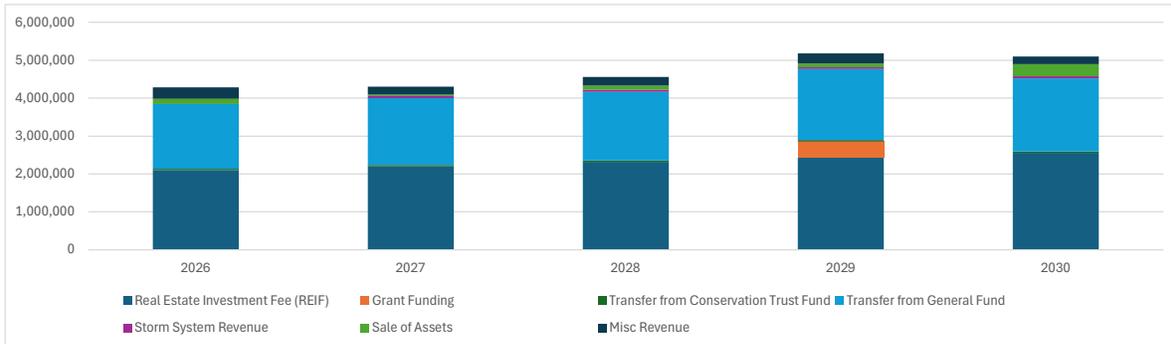
Capital Improvement Fund

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 \$25,000 or more; repairs and maintenance are not capital projects. There is no required reserve for this fund.

Funding Source	2026	2027	2028	2029	2030	5-Year Total
Real Estate Investment Fee (REIF)	2,100,000	2,205,000	2,315,300	2,431,100	2,552,700	\$11,604,100
Grant Funding	0	0	0	425,000	0	\$425,000
Transfer from Conservation Trust Fund	34,700	35,700	36,800	37,900	39,000	\$184,100
Transfer from General Fund	1,712,700	1,764,100	1,817,000	1,871,500	1,927,600	\$9,092,900
Storm System Revenue	0	50,000	50,000	50,000	52,500	\$202,500
Sale of Assets	135,000	38,500	113,000	100,000	320,000	\$706,500
Misc Revenue	300,000	209,200	227,000	264,800	206,200	\$1,207,200
Total	\$4,282,400	\$4,302,500	\$4,559,100	\$5,180,300	\$5,098,000	\$23,422,300

Uses by Project	2026	2027	2028	2029	2030	5-Year Total
Boneyard	0	0	300,000	0	0	300,000
Building Facility Improvements	150,000	200,000	200,000	300,000	500,000	1,350,000
Burying Overhead Lines w/ Excel	0	0	0	0	0	0
Business District Traffic Study	0	0	0	200,000	0	200,000
Complete Streets	0	830,000	830,000	830,000	650,000	3,140,000
Environmental Sustainability	50,000	50,000	50,000	50,000	50,000	250,000
Exit 203 Landscape Design and Construction	0	200,000	0	1,750,000	0	1,950,000
Eye of the Needle Parking	0	0	300,000	0	0	300,000
Fiber Infrastructure	0	0	0	0	0	0
Frisco Backyard	0	0	0	0	0	0
Highway 9 Walmart Lusher Gap Design and Construction	0	100,000	0	850,000	0	950,000
Historic Park Land Use Plan	0	0	0	0	150,000	150,000
Island Grill Lund House Remodel	0	0	0	0	1,000,000	1,000,000
Lights at Terrain Park	0	450,000	0	0	0	450,000
Main Street Solar Light Retrofit	0	0	0	0	0	0
Marina Restrooms	700,000	620,000	0	0	0	1,320,000
Marina Park Playground	0	0	0	500,000	0	500,000
Pioneer Park Improvements	1,500,000	0	0	0	0	1,500,000
Police Vehicle Upfitting	50,000	150,000	77,250	50,000	50,000	377,250
PRA Ballfield Parking Lot Lighting	90,000	0	0	0	0	90,000
PRA Maintenance Shed + Fuel System	0	0	0	0	500,000	500,000
Solar Light Replacement on Summit Blvd	50,000	50,000	50,000	50,000	0	200,000
Storm System Repairs	50,000	50,000	50,000	50,000	600,000	800,000
Technology Purchases	95,000	0	0	0	50,000	145,000
Trail Enhancements	150,000	150,000	150,000	150,000	150,000	750,000
Vehicle Replacement	1,396,000	491,550	1,197,250	979,000	800,000	4,863,800
Walkability Improvements	75,000	100,000	100,000	100,000	100,000	475,000
Total	\$4,356,000	\$3,441,550	\$3,304,500	\$5,859,000	\$4,600,000	\$21,561,050

Projected Fund Balance	2026	2027	2028	2029	2030
Beginning Fund Balance - Projected	\$769,065	\$184,532	\$997,538	\$3,585,843	\$5,825,034
Revenues - 3% increase/year	4,282,400	4,410,872	4,543,198	4,679,494	4,932,430
Grant Revenue	0	0	1,500,000	2,000,000	2,000,000
Debt - Revenue Bonds/Water Fund	510,933	506,316	500,393	493,810	493,810
Capital Projects	2,765,000	2,400,000	1,630,000	4,430,000	2,300,000
Equipment Purchases	1,541,000	641,550	1,274,500	1,029,000	900,000
Repair and Maintenance	50,000	50,000	50,000	50,000	600,000
Ending Fund Balance - Projected	\$184,532	\$997,538	\$3,585,843	\$4,262,527	\$8,463,654



Project Name	Project Category	Amount
Building Facility Improvements	Repair & Maintenance	\$150,000
Environmental Sustainability	Improvement	\$50,000
Marina Restrooms	Improvement	\$700,000
Pioneer Park Improvements	Improvement	\$1,500,000
Police Vehicle Upfitting	Equipment	\$50,000
PRA Ballfield Parking Lot Lighting	Improvement	\$90,000
Solar Light Replacement on Summit Blvd	Infrastructure	\$50,000
Storm System Repairs	Infrastructure	\$50,000
Technology Purchases	Improvement	\$95,000
Trail Enhancements	Repair & Maintenance	\$150,000
Vehicle Replacement	Equipment	\$1,396,000
Walkability Improvements	Infrastructure	\$75,000
Total		\$4,356,000

CIP Request Summary

Project Name	Boneyard	Project Start Year	2028
Category	Improvement	Est. Project Complete Year	2028
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	20-2000-4124
Location	Peninsula		
Project Description	This project would allow Public Works to hire a contractor to re-grade the Boneyard to allow for better circulation and storage capabilities, in addition to installing a 6 foot privacy fence and revegetate areas that have been impacted. This would better hide and integrate this valuable asset into the neighboring landscape.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	300,000	-	-	300,000	300,000



Boneyard



OPERATING BUDGET IMPACT

Description	Minimal ongoing maintenance from Public Works and Recreation Department.
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CIP Request Summary

Project Name	Building Facility Improvements	Project Start Year	2026
Category	Repair and Maintenance	Est. Project Complete Year	Ongoing
Department	Public Works	Strategic Priority	Core Services
Recurring?	Recurring	Account #	20-2000-4567
Location	Townwide		
Project Description	Some of the Town's facilities are aging and there is a need to analyze or replace certain pieces of their infrastructure. Some of the systems have outlived their useful lifecycle and need attention. This will ensure that, no matter the facility age, that Town staff, Town Council, and the public can comfortably utilize these facilities for years to come.		
FUNDING SOURCES	Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	FY28	FY29	FY30	5-Year Plan Total	Total Funding
150,000	200,000	200,000	300,000	500,000	1,350,000	Ongoing



OPERATING BUDGET IMPACT

Description	To continue to monitor and assess the systems or infrastructure in Town facilities that needs attention or replacement.
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CIP Request Summary

Project Name	Burying Overhead Lines with Xcel Energy	Project Start Year	2027
Category	Improvement	Est. Project Complete Year	2027
Department	Public Works	Strategic Priority	Quality Core Services
Recurring?	Non-Recurring	Account #	20-2000-4123
Location	Town Limits		
Project Description	The franchise agreement with Xcel Energy states that they annually allocate 1% of the preceding year's electric gross revenues for the purpose of undergrounding its existing overhead distribution facilities. This funding will determine which lines shall be buried to ensure an update to the Town infrastructure but will better protect the Town from any potential fire risks in the future. Projects will be identified after further discussions with Xcel Energy.		
Funding Sources	Xcel Energy		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	-	-	-	-	-



Overhead Power Lines vs Underground



OPERATING BUDGET IMPACT

Description	Ongoing cooperation between Xcel and Town of Frisco
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CIP Request Summary

Project Name	Business District Traffic Study	Project Start Year	2029
Category	Capital	Est. Project Complete Year	2029
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	20-2000-4120
Location	Town of Frisco Business District - Ten Mile Drive		
Project Description	A traffic study will be needed in the business district of North Ten Mile Drive due to the improvements that CDOT will be making at Exit 203. The traffic study that was conducted by CDOT did not expand south along Ten Mile Drive to see what the downstream effect of traffic will be in the simulation. As a result of this, the Town will conduct a traffic study to ensure that improvements can be made if and where they are necessary.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			FY30	5-Year Plan Total	Total Funding
		FY28	FY29				
0	0	0	200,000	0	200,000	200,000	



10 Mile Drive with Exit 203 Overlay



OPERATING BUDGET IMPACT

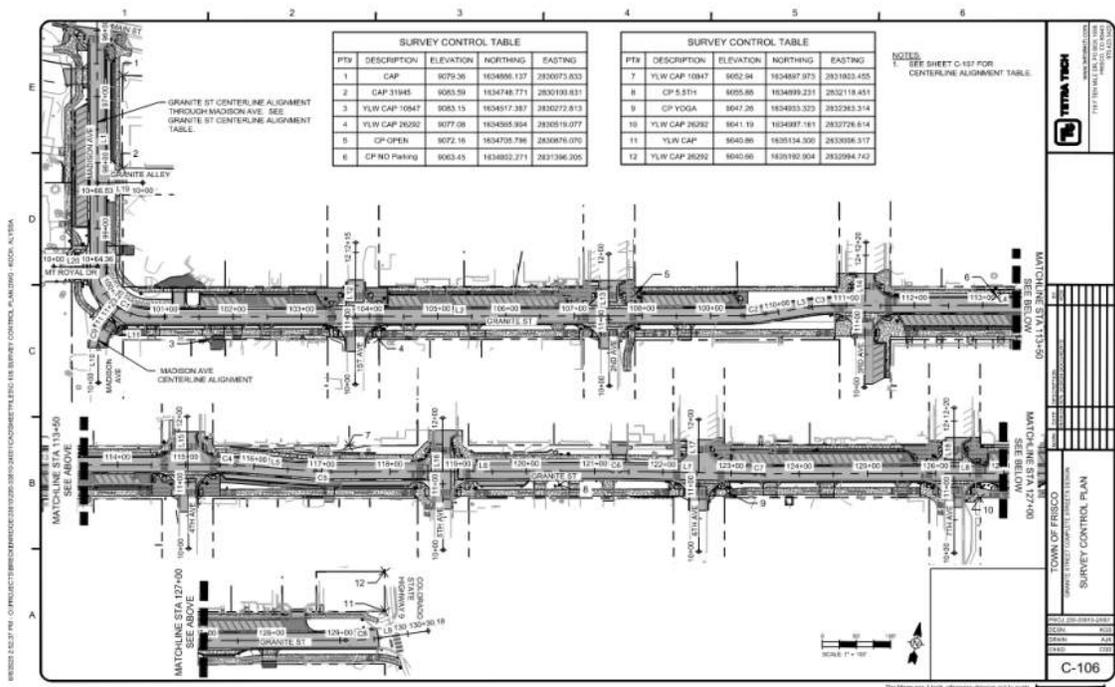
Description	No impacts at this time.
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CIP Request Summary

Project Name	Complete Streets	Project Start Year	2023
Category	Infrastructure/Planning	Est. Project Complete Year	ongoing
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 2025, 100% construction drawings will be completed. This is anticipated to be a phased project based upon initial discussions.</p> <p>Based upon the Council's Capital Retreat, the decision was made that funding this at 100% would be a possibility. After further discussion with the Council, it was determined to reengage with engineers to identify critical areas, then build a fund balance to construct those critical pieces to the overall design.</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

FY26	FY27	Planned Funding Requests				5-Year Plan Total	Total Funding
		FY28	FY29	FY30			
-	830,000	830,000	830,000	650,000	3,140,000	Ongoing	



Granite St and Madison Ave Project Survey



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.
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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>The Energy Service Company (ESCO) that the Town partnered with in 2024, McKinstry, identified a list of projects and their recommendations for when they should be initiated. Based upon that information received Town staff will start planning and implementing these projects in the coming years.</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

FY26	FY27	FY28	FY29	FY30	5-Year Plan Total	Total Funding
50,000	50,000	50,000	50,000	50,000	250,000	ongoing



Frisco's Environmental Projects

OPERATING BUDGET IMPACT

Description	Additions of more efficient lighting, solar PV systems, EV charging stations, building envelope improvements, window replacement, water conservation, building electrification, smart/Energy Star appliances, building automation systems, and air source heat pumps will produce savings to the Town's utilities. This will allow staff to work with McKinstry to more refine the energy savings to be seen.
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CIP Request Summary

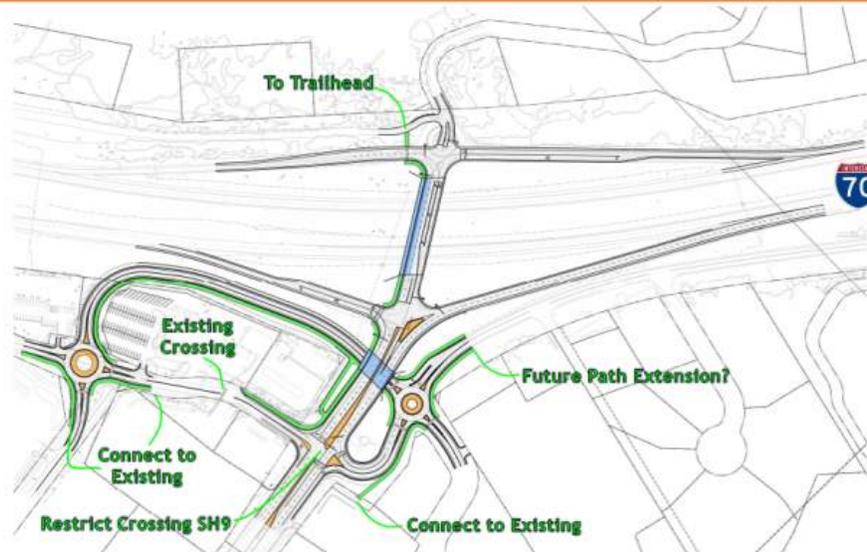
Project Name	Exit 203 Landscape Design/Construction	Project Start Year	2027
Category	Improvement	Est. Project Complete Year	2029
Department	Public Works	Strategic Priority	Economy, Core Services
Recurring?	Non-Recurring	Account #	20-2000-4706
Location	Highway 9 and Lusher		
Project Description	With CDOT making improvements at Exit 203, the Town will be responsible for adding landscaping to the newly installed roundabouts and median sections. This project will take the base design from CDOT and building off of that using the services of a landscape architect and design firm with Town staff managing construction.		
FUNDING SOURCES	Transfer from General Fund and potential grant funding.		

FUNDING SCHEDULE

FY26	FY27	FY28	FY29	FY30	5-Year Plan Total	Total Funding
0	200,000	0	1,750,000	0	1,950,000	\$1,950,000



Sidewalks and Paths



Exit 203 Improvement Area(s)



OPERATING BUDGET IMPACT

Description	Project will add areas that will require ongoing maintenance, but no major operating cost increases will be needed after design and installation.
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CIP Request Summary

Project Name	Eye of the Needle Parking	Project Start Year	2028
Category	Improvement	Est. Project Complete Year	2028
Department	Public Works	Strategic Priority	Quality Core Services
Recurring?	Non-Recurring	Account #	20-2000-4121
Location	PRA (Adventure Park)		
Project Description	To enhance the parking at the "eye of the needle" location between the bike park, skate park, and nature play areas. This work will involve regrading to allow for adequate drainage and prepare the area for future hard surface upgrades like pavement and curb and gutter, if that were to be added to a future CIP.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	300,000	-	-	300,000	300,000



Eye of the Needle at the PRA



OPERATING BUDGET IMPACT

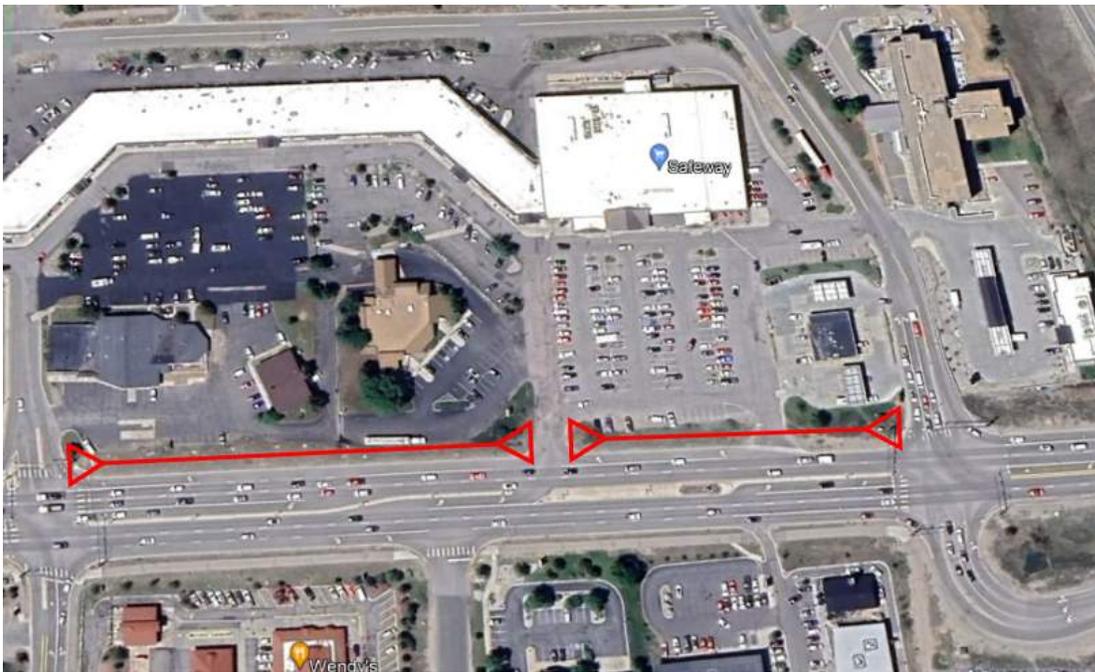
Description	Ongoing maintenance from Public Works Streets Division.
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CIP Request Summary

Project Name	HWY 9 Walmart Lusher Gap Des. and Const.	Project Start Year	2027
Category	Improvement	Est. Project Complete Year	2028
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 the improvements that CDOT will be making to Exit 203. Once CDOT completes this project, the Town will construct the missing section of pedestrian pathway along Southbound Highway 9. Once complete, this will ensure that pedestrians can freely maneuver from the Town's core area, along HWY 9, to trailheads on the north side of Interstate 70. The funding for this project will ensure the design and then the construction.</p> <p>This will align with CDOT's new cycle of TAP Grant funding and Town staff will ensure an application is turned in for this project to offset design and construction costs.</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential TAP funding.		

FUNDING SCHEDULE

FY26	FY27	FY28	FY29	FY30	5-Year Plan Total	Total Funding
0	100,000	0	850,000	0	950,000	\$950,000



Project Area



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	Historic Park Land Use Plan	Project Start Year	2030
Category	Capital	Est. Project Complete Year	2030
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). Discussions have centered around future implementation in approximately 2033.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FUNDING SCHEDULE		Planned Fund Requests				5-Year Plan Total	Total Funding
		FY26	FY27	FY28	FY29		
	0	0	0	0	150,000	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	Lund House Island Grill Refurbish	Project Start Year	2030
Category	Improvement	Est. Project Complete Year	2031
Department	Public Works and Recreation	Strategic Priority	Vibrant Arts, Culture, Recreation
Recurring?	Non-Recurring	Account #	20-2000-4126
Location	Frisco Bay Marina		
Project Description	This project would analyze and implement changes that would be necessary to allow for better service at the Island Grill and remodel the Lund House in a manner that better accommodates staff and visitor needs. This project is slated to begin in late 2030 and to be completed in 2031 prior to the official opening of the Marina for the 2031 boating season.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-		-	-	1,000,000	1,000,000	2,000,000



Lund House and Island Grill



OPERATING BUDGET IMPACT

Description	Ongoing maintenance from the Marina and Public Works.
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CIP Request Summary

Project Name	Lights at Terrain Park	Project Start Year	2027
Category	Improvement	Est. Project Complete Year	2027
Department	Public Works	Strategic Priority	Vibrant Arts, Culture, Recreation
Recurring?	Non-Recurring	Account #	20-2000-4122
Location	PRA (Adventure Park)		
Project Description	In 2025 Recreation staff at the PRA constructed a terrain park, with tow rope, and it has become a staple within the ski and snowboard community. This project would install lighting infrastructure at the terrain park to expand its hours of operation.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	450,000			-	450,000	450,000



Frisco Railyard and Tow Rope



OPERATING BUDGET IMPACT

Description	Ongoing maintenance from Public Works and Recreation Department.
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CIP Request Summary

Project Name	Marina Restrooms	Project Start Year	2026
Category	Improvement	Est. Project Complete Year	2027
Department	Public Works and Recreation	Strategic Priority	Vibrant Arts, Culture, Recreation
Recurring?	Non-Recurring	Account #	20-2000-4127
Location	Frisco Bay Marina		
Project Description	This project would expand the existing restrooms that are attached to the Lund House. All of the upgrades that have occurred since the Big Dig in 2019 have created a desirable location for both locals and visitors to Frisco, and there is a great need to expand these facilities to handle the influx of guests.		
Funding Sources	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
700,000	620,000	-	-		1,320,000	1,320,000



Frisco Bay Marina Public Restrooms



OPERATING BUDGET IMPACT

Description	Ongoing maintenance from the Marina and Public Works.
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CIP Request Summary

Project Name	Marina Park Playground	Project Start Year	2029
Category	Improvement	Est. Project Complete Year	2029
Department	PW/CDD/Rec	Strategic Priority	Vibrant Arts, Culture, Recreation
Recurring?	Non-Recurring	Account #	20-2000-5093
Location(s)	Frisco Bay Marina		
Project Description	The Frisco Bay Marina Master Plan from 2018 identified that once the Big Dig and the Frisco Landing were completed, that upgrades to the property as a whole should be developed. A major component to that was the construction of the marina lawn and the landscaping improvements that were done during that project in 2023. Now that the beach and lawn have activated the space near food and beverage, it was identified that a park amenity in the same area would improve the guest experience.		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

FY26	FY27	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
	0	0	0	500,000	0	1,000,000



Marina Park Playground



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impacts other than general maintenance.
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CIP Request Summary

Project Name	Pioneer Park Design and Improvements	Project Start Year	2025
Category	Improvement	Est. Project Complete Year	2026
Department	PW/CDD/Rec	Strategic Priority	Vibrant Arts, Culture, Recreation
Recurring?	Non-Recurring	Account #	20-2000-5093
Location(s)	Pioneer Park Improvements		
Project Description	<p>The Neighborhood Parks Plan identified several parks in Frisco which were in need of upgrades. Pioneer Park was one of the parks identified in the improvement plan, and with the construction of workforce housing at the old County Workforce Center property at 602 Galena Street this park improvement has become a priority to future residents.</p> <p>SCJ, a landscape design firm out of Crested Butte, was selected for the design of this project in August 2025 and will continue to work with staff to develop a plan to hit a potential construction start date of June 2026.</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

FY26	FY27	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
1,500,000	0	0	0	0	1,500,000	1,500,000



Pioneer Park



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impacts other than general maintenance.
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CIP Request Summary

Project Name	PRA Ballfield Parking Lot Lighting	Project Start Year	2026
Category	Improvement	Est. Project Complete Year	2026
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	20-2000-4129
Location	PRA		
Project Description	There is currently a need for lighting in the parking lot at the ballfields. This upgrade will create safety and security for staff who operate out of Slopeside Hall and the Day Lodge. This will also assist 2 Below Sleigh Ride guests as well. These lights will be dark sky compliant and solar to allow for ease of maintenance and installation.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
90,000	-	-	-	-	90,000	90,000



PRA Ballfield Parking Lot



OPERATING BUDGET IMPACT

Description	Minimal maintenance costs from Public Works.
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CIP Request Summary

Project Name	PRA Maintenance Shed + Fuel System	Project Start Year	2030
Category	Improvement	Est. Project Complete Year	2030
Department	Recreation	Strategic Priority	Vibrant Arts, Culture, Recreation
Recurring?	Non-Recurring	Account #	20-2000-4128
Location	PRA		
Project Description	There is a need for a fuel system at the maintenance facility at the PRA, as the summer and winter operations require the use of small and heavy equipment. This would also incorporate a small shed into the project to allow for equipment to be parked under a canopy to protect them from the elements.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	-		500,000	500,000	500,000



PRA Maintenance Facility



OPERATING BUDGET IMPACT

Description	Ongoing expenses for maintenance and fuel costs.
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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	2029
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 finishing sections as budget allows.		
Project Description	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.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
	50,000	50,000	50,000	50,000	0	200,000
						300,000



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.
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CIP Request Summary

Project Name	Storm System Repairs	Project Start Year	2023
Category	Repair and Maintenance	Est. Project Complete Year	Ongoing
Department	Public Works	Strategic Priority	Core Services
Recurring?	Recurring	Account #	20-2000-5091
Location	Townwide		
Project Description	<p>Over time a stormwater system needs yearly maintenance and occasional repairs to ensure that it can continue to function as designed. Throughout its lifecycle certain environmental factors will increase the wear and tear on different aspects of the system, so Town staff diligently inspects and notes any parts or pieces of the system that need attention.</p> <p>In 2026, a stormwater study will be conducted to gather all of the data to begin the creation of a stormwater fund.</p>		
FUNDING SOURCES	Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	FY28	FY29	FY30	5-Year Plan Total	Total Funding
50,000	50,000	50,000	50,000	50,000	600,000	800,000
						Ongoing



Storm System Inlet



OPERATING BUDGET IMPACT

Description	To continue monitoring and managing the existing stormwater system in Frisco, maintaining and repairing when necessary.
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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>2026 - PRA trail maintenance and TH improvements and additional signage, perimeter trail extension west to FNC, Iron Springs multi-use trail construction of Tin Box trail, Nordic-only trail construction of Ruby Trail, grading and fill work on Frisco Bay trail behind pump house, and Backyard trail construction</p> <p>2027 - PRA trail maintenance, Backyard trail construction</p> <p>2028 - PRA trail maintenance, Backyard contractor costs for Rainbow Lakes restoration, *Backyard trail construction w/ contractor</p> <p>2029 - PRA trail maintenance, Backyard trail construction, *Backyard trail construction w/ contractor</p> <p>2030 - PRA trail maintenance, Backyard trail construction, *Backyard trail construction w/ contractor</p> <p>*=if budget allows for the expenditure</p>		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

FY26	FY27	Planned Funding Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
150,000	150,000	150,000	150,000	150,000	750,000	Ongoing



Singletrack at the Peninsula.



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	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	The intent of this is to be able to construct missing pieces of sidewalk infrastructure to ensure that there is connectivity and walkability between certain areas that have been identified by Town staff or the Town's third party engineer. This also funds wayfinding signage throughout the Town.		
FUNDING SOURCES	REIF, Transfer from General Fund, and potential grants		

FUNDING SCHEDULE

FY26	FY27	FY28	FY29	FY30	5-Year Plan Total	Total Funding
75,000	100,000	100,000	100,000	100,000	475,000	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	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. 2026 budgets for the replacement of servers to new hardware. 2030 reflects the replacement of system equipment.		
FUNDING SOURCES	REIF, Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY28	FY29	FY30			
95,000	0	0	0	0	50,000	145,000	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.
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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 #	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. These vehicles and equipment are essential to the operations that they are associated with.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			FY30	5-Year Plan Total	Total Funding
		FY28	FY29				
1,396,000		491,550	1,197,250	979,000	800,000	4,863,800	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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CIP Request Summary

Project Name	Police Vehicle Upgrades	Project Start Year	ongoing
Category	Equipment	Est. Project Complete Year	ongoing
Department	Public Works	Strategic Priority	Core Services
Recurring?	Recurring	Account #	20-2000-4107
Location	Across Town owned facilities		
Project Description	Police vehicles are an essential part to the public safety of the Town of Frisco. In addition to the cost of PD vehicle purchases, there are upfitting costs associated with each vehicle as well. Specific police related systems and associated items will always be needed to make a vehicle "patrol ready".		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			FY30	5-Year Plan Total	Total Funding
		FY28	FY29				
50,000	150,000	77,250	50,000	50,000	377,250	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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Fleet Asset ID	Cost Center	Department	Description	ICE / EV / PHEV /	In service Year	Life Span Years/Hours	Original Purchase	Replacement Year	Est. Replacement
2026 Vehicle / Equipment Replacement									
16-01	1131	Public Works - Streets	Zaugg Snow Blower	ICE	2016	10 years	\$217,000	2026	\$275,000
19-01	1121	Police	Ford Explorer	ICE	2020	6 Years	\$34,359	2026	\$50,000
19-06	1131	Public Works - Streets	Cat 938M - Loader	ICE	2019	7yrs / 7000hrs	\$142,815	2026	\$375,000
NEW	1134	Public Works - Grounds	Cat 930M - Loader	ICE	2019	7yrs / 7000hrs	\$124,933	2026	\$325,000
NEW	1170	Nordic Center	Prinoth Husky	ICE	2022	4 Years	\$189,150	2026	\$320,000
NEW	1150	Recreation	Snowmaking Tower Gun	na	2026	10 years		2036	\$51,000
Capital Improvement Fund								2026 Total:	\$1,396,000
Police Vehicle Upgrades								2026 Total:	\$50,000
16-02	4000	Public Works - Water	Ford F250 utility	ICE	2016	10 years	\$34,844	2026	\$60,000
REPL	9000	Marina	Dodge Ram 2500	ICE	2015	10 years	\$29,353	2026	\$56,000
Other Funds								2026 Total:	\$116,000
2027 Vehicle / Equipment Replacement									
14-07	1131	Public Works - Streets	Peterbilt 348	ICE	2014	15 Years	\$149,740	2029	
15-02	1150	Recreation	Chevy 3500 Van	ICE	2015	10 years	\$30,144	2025	\$70,000
17-03	1132	Public Works - Buildings	Ford F250	ICE	2017	10 Years	\$35,936	2027	\$63,250
17-04	1121	Police	Ford Explorer	ICE	2017	10 Years	\$34,054	2027	\$50,000
17-07	1134	Public Works - Ground	Kubota RT6V	ICE	2017	10 Years	\$12,869	2027	\$40,250
17-08	1131	Public Works - Streets	Ford F250	ICE	2017	10 Years	\$32,915	2027	\$63,250
17-10	1134	Public Works - Grounds	Walker Mower	ICE	2017	10 Years	\$16,058	2027	\$25,300
20-01	1121	Police	Ford Interceptor	ICE	2020	7 Years	\$32,422	2027	\$57,500
22-02	1121	Police	Ford expedition	ICE	2022	7 Years	\$41,304	2029	\$62,000
NEW	1150	Recreation	Snowmaking Tower Gun	na	2027	10 Years		2037	\$60,000
Capital Improvement Fund								2027 Total:	\$491,550
Police Vehicle Upgrades								2027 Total:	\$150,000
NEW	9000	Marina	Additional UTV	EV	2027	10 Years		2037	\$35,000
14-11	4000	Water	Vacuum + Valve Turner	ICE	2024	10 Years	\$28,655	2037	\$40,000
Other Funds								2027 Total:	\$35,000
2028 Vehicle / Equipment Replacement									
18-02	1130	Public Works - Admin	Chevy Silverado 1500	EV	2018	10 Years	\$33,220	2028	\$70,000
18-03	1131	Public Works - Streets	Chevy Silverado 2500	ICE	2018	10 Years	\$27,454	2028	\$63,250
18-04	1131	Public Works - Streets	Chevy Silverado 2500	ICE	2018	10 Years	\$27,454	2028	\$63,250
18-05	1134	Public Works - Grounds	Chevy Silverado 2500	ICE	2018	10 Years	\$27,454	2028	\$63,250
18-06	1134	Public Works - Grounds	Chevy Silverado 1500	EV	2018	10 Years	\$27,175	2028	\$70,000
18-07	1134	Public Works - Grounds	Chevy Silverado 1500	EV	2018	10 Years	\$27,175	2028	\$70,000
18-08	1131	Public Works	Karcher - sidewalk plow	ICE	2018	10 Years	\$119,300	2028	\$225,000
18-10	1134	Public Works - Grounds	Toro Groundmaster	ICE	2018	10 Years	\$16,250	2028	\$28,000
18-12	1119	Community Development	Chevy Colorado	ICE	2018	10 Years	\$32,138	2028	\$50,000
18-13	1121	Police	Toyota RAV4 Hybrid	HYBRID	2018	10 Years	\$31,364	2028	\$49,500
23-14	1121	Police	RAM 1500	ICE	2023	7 Years	\$41,304	2030	\$55,000
23-17	1170	Nordic center	Prinoth Husky	ICE	2024	4 Years	\$260,000	2028	\$340,000
24-01	1121	Police	Dodge Durango	ICE	2018	7 years	\$32,422	2028	\$50,000
Capital Improvement Fund								2028 Total:	\$1,197,250
Police Vehicle Upgrades								2028 Total:	\$77,250
18-01	4000	Public Works - Water	Chevy Silverado 1500	ICE	2018	10 years	\$33,220	2028	\$70,000
Other Funds								2028 Total:	\$70,000
2029 Vehicle / Equipment Replacement									
14-07	1131	Public Works - Streets	Peterbilt 348	ICE	2014	15 Years	\$149,740	2029	\$300,000
19-02	1115	Admin - TOF Shared	Toyota RAV4	HYBRID	2019	10 Years	\$28,986	2029	\$49,500
19-03	1133	Public Works - Fleet	Ford F350	ICE	2019	10 Years	\$75,081	2029	\$86,250
19-04	1131	Public Works - Streets	Ford F250	ICE	2019	10 Years	\$33,462	2029	\$63,250
19-09	1134	Public Works - Grounds	Multihog - sidewalk plow	ICE	2019	10 Years	\$106,101	2029	\$200,000
19-10	1134	Public Works - Grounds	Ford Transit Van	ICE	2019	10 Years	\$34,359	2029	\$60,000
19-11	1150	Recreation	Ford F150	EV	2019	10 Years	\$32,657	2029	\$70,000
19-12	1170	Nordic	CAT 301.8 Mini Excavator	ICE	2019	10 Years	\$37,640	2029	\$50,000
24-02	1121	Police	Dodge Durango	ICE	2024	7 Years	\$32,422	2031	\$50,000
24-03	1121	Police	Dodge Durango	ICE	2024	7 Years	\$32,422	2031	\$50,000
Capital Improvement Fund								2029 Total:	\$979,000
Police Vehicle Upgrades								2029 Total:	\$50,000
16-04	9000	Marina	JD Tractor	ICE	2016	10 Years	\$36,880	2039	\$65,000
Other Funds								2029 Total:	\$65,000
2030 Vehicle / Equipment Replacement									
16-07	1170	Nordic center	Prinoth Husky	ICE	2026	4 years	\$189,150	2026	\$340,000
24-04	1121	Police	Dodge Durango	ICE	2024	7 Years	\$32,422	2031	\$50,000
24-05	1121	Police	Dodge Durango	ICE	2024	7 Years	\$32,422	2031	\$50,000
Capital Improvement Fund								2030 Total:	\$440,000
Police Vehicle Upgrades								2030 Total:	\$50,000
23-01	4000	Public Works - Water	John Deere 310 SL	ICE	2023	7 years	\$103,511	2030	\$160,000
Other Funds								2030 Total:	\$160,000

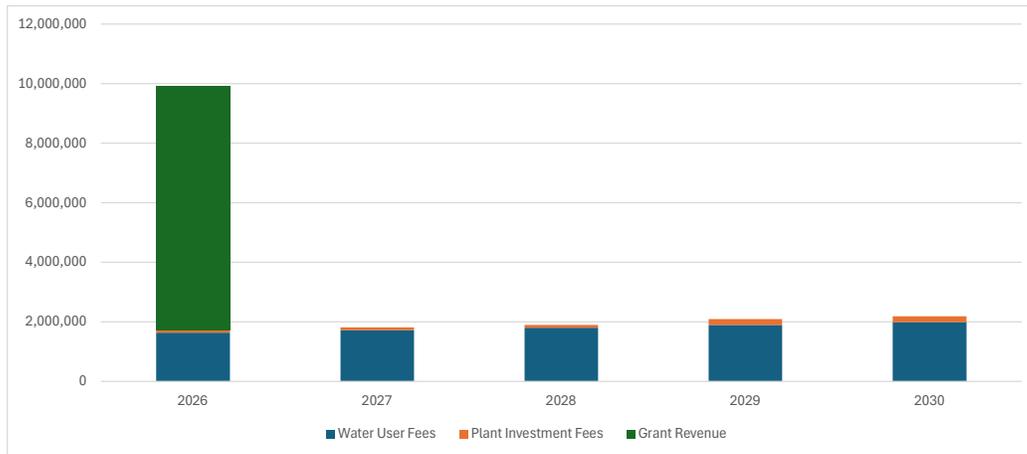
Water Fund

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, with a new study to be completed in late 2025. This fund has a four month required reserve; the projected 2026 fund balance does follow that policy recommendation due to the combination of capital projects proposed.

Funding Source	2026	2027	2028	2029	2030	5-Year Total
Water User Fees	1,630,000	1,711,500	1,797,100	1,887,000	1,981,400	\$8,605,600
Plant Investment Fees	95,000	95,000	95,000	200,000	200,000	\$580,000
Grant Revenue	8,200,000	0	0	0	0	\$8,200,000
Total	\$9,925,000	\$1,806,500	\$1,892,100	\$2,087,000	\$2,181,400	\$17,385,600

Use by Project	2026	2027	2028	2029	2030	5-Year Total
CL17 Chlorine Equipment	30,000	0	0	0	0	\$30,000
Creekside Emily Lane Water Line Replacement	0	0	3,500,000	0	0	\$3,500,000
PW Bulk Water Station	150,000	0	0	0	0	\$150,000
Telemetry and Controls (Wells #5 and #6)	0	0	0	0	220,000	\$220,000
Water Tank Rehabilitation	0	0	0	0	0	\$0
Water Treatment Plant HVAC	0	0	0	0	155,000	\$155,000
Water Treatment Plant Membrane Replacement	0	0	0	0	50,000	\$50,000
Water Treatment Plant Rehab	0	600,000	0	0	0	\$600,000
Water Vehicle and Equipment Replacement	60,000	40,000	70,000	0	160,000	\$330,000
Well #5 Rehab	800,000	0	0	0	0	\$800,000
Well #6 Rehab	0	0	0	400,000	0	\$400,000
Well #7 PFAS Treatment Facility	9,000,000	0	0	0	0	\$9,000,000
Well #8 Construction	0	0	0	2,500,000	0	\$2,500,000
Well #8 Siting and Permitting	0	0	500,000	0	0	\$500,000
Total	\$10,040,000	\$640,000	\$4,070,000	\$2,900,000	\$585,000	\$18,235,000

Projected Fund Balance	2026	2027	2028	2029	2030
Beginning Fund Balance	\$4,688,736	\$3,786,865	\$3,431,348	\$260,710	-\$1,614,292
Revenues-User Fees	1,630,000	1,711,500	1,797,100	1,887,000	1,981,400
Debt Repayment-CIP	95,000	95,000	95,000	200,000	200,000
Tap Fees	600,000	570,000	541,500	514,400	488,700
Grant Revenue	8,200,000	0	0	0	0
Other Revenues	290,500	293,400	296,300	299,300	302,300
Operating Expenses	1,376,694	1,418,000	1,460,500	1,504,300	1,549,400
Capital Improvements	9,980,000	600,000	4,000,000	2,900,000	425,000
Capital Equipment	60,000	40,000	70,000	0	160,000
Repair and Maintenance	255,000	920,800	321,400	322,200	322,700
Technical Purchases	45,677	46,617	48,638	49,202	49,600
Ending Fund Balance	\$3,786,865	\$3,431,348	\$260,710	-\$1,614,292	-\$1,148,592



Project Name	Project Category	
CL17 Chlorine Equipment	Improvement	\$30,000
PW Bulk Water Station	Improvement	\$150,000
Water Vehicle and Equipment Replacement	Improvement	\$60,000
Well #5 Rehab	Maintenance	\$800,000
Well #7 PFAS Treatment Facility	Improvement	\$9,000,000
Total		\$10,040,000

CIP Request Summary

Project Name	CL17 Chlorine Equipment	Project Start Year	2026
Category	Improvement	Est. Project Complete Year	2026
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-4485
Location	All Water Facilities		
Project Description	This equipment would measure the chlorine levels in the Town's water supply to ensure that the measurements are compliant with CDPHE standard levels. This will also allow the Water staff to test the chloring levels of newly installed water systems at new developments in Frisco.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	Planned Fund Requests				5-Year Plan Total	Total Funding
	FY27	FY28	FY29	FY30		
30,000	-	-	-	-	30,000	30,000



CL17 Analyzer

OPERATING BUDGET IMPACT

Description	Project design is not anticipated to impact operating budget. If a new well is constructed, operating budget impacts will be determined.
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CIP Request Summary

Project Name	Creekside and Emily Ln Water Line Rplcmnt	Project Start Year	2028
Category	Improvement	Est. Project Complete Year	2028
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Creekside and Emily Lane		
Project Description	The Creekside and Emily Lane water main is in need of replacement. The groundwater in this area is deteriorating the integrity of the infrastructure. The replacement of the main line sections will include protection to ensure the longevity of the system and maintain water services for all customers along this stretch of main line. (gate vales rotting, service lines rotting, just rotting in general)		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	3,500,000	-	-	3,500,000	3,500,000



Creekside and Emily Lane Water Mains

OPERATING BUDGET IMPACT

Description	Project will replace aging infrastructure. Operations budget will ensure this new main section will last as long as possible in the wet groundwater conditions that are found in this area of Frisco.
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CIP Request Summary

Project Name	Public Works Bulk Water Station	Project Start Year	2026
Category	Improvement	Est. Project Complete Year	2026
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-4480
Location	Public Works		
Project Description	This project will install a bulk water filling station at the Public Works facility to allow contractors to fill bulk water tanks for construction purposes.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
150,000	-	-	-	-	150,000	150,000



Bulk Water Filling Station Structure



OPERATING BUDGET IMPACT

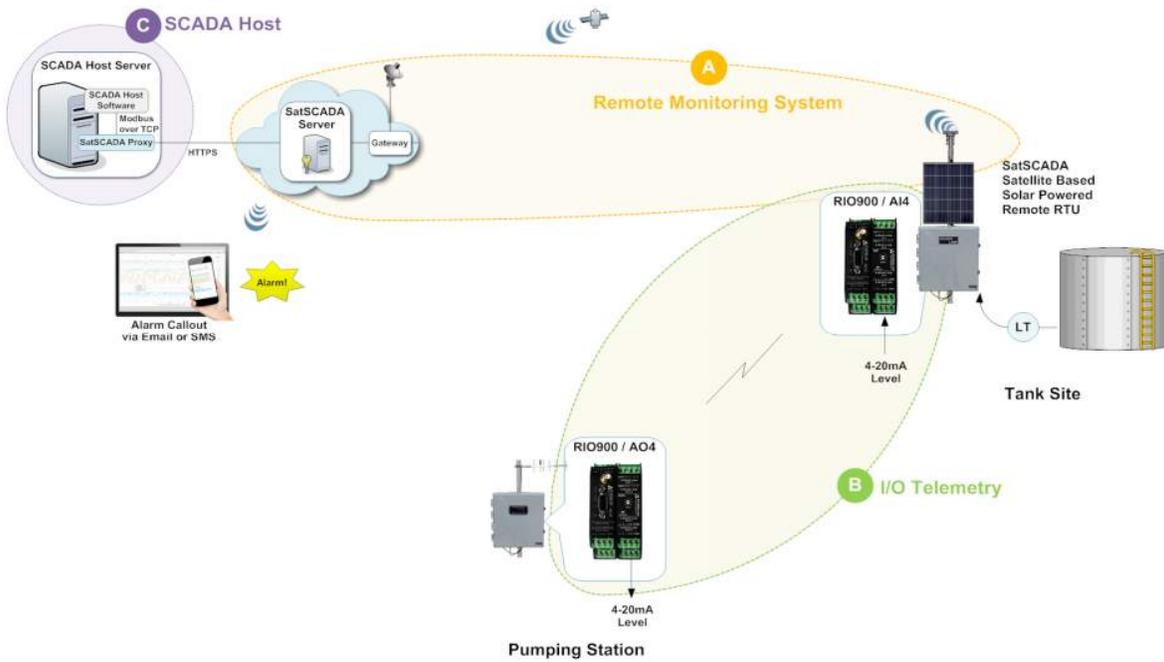
Description	Project is not anticipated to have a significant operating budget impact as it is an improvement to our current system and will provide an easier way to receive and track water sales/usage from 3rd parties.
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CIP Request Summary

Project Name	Telemetry/Controls - Wells #5 and #6)	Project Start Year	2030
Category	Improvement	Est. Project Complete Year	2030
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Wells #5 and #6		
Project Description	This project will allow the Water staff to upgrade the SCADA system controls for Wells #5 and #6. Doing so will allow for better tracking, monitoring, and operating of the Town's water system.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	-	-	220,000	220,000	220,000



Telemetry and Controls SCADA Example



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact as it is an improvement to our current system.
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CIP Request Summary

Project Name	Water Treatment Plant HVAC	Project Start Year	2030
Category	Improvement	Est. Project Complete Year	2030
Department	Public Works	Strategic Priority	Environment
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Public Works		
Project Description	Improve the air circulation, ventilation, and heating in the water treatment plant. This will allow Water Department staff to work more effectively at the plant, while reporting, sampling, and carrying out normal job functions.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	-	-	155,000	155,000	155,000



Water Treatment Plant



OPERATING BUDGET IMPACT

Description	Project is not anticipated to have a significant operating budget impact.
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CIP Request Summary

Project Name	Water Treatment Plant Membrane Rplcmnt	Project Start Year	2030
Category	Improvement	Est. Project Complete Year	2030
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Water Treatment Plant		
Project Description	This is to replace all of the filter medias at the water treatment plants. Recommended change every ten years.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	-	-	50,000	50,000	50,000



Exterior of PFAS Treatment Facility

OPERATING BUDGET IMPACT

Description	Minor impact to operating budgets once installed, general maintenance required.
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CIP Request Summary

Project Name	Water Treatment Plant Rehab	Project Start Year	2027
Category	Improvement	Est. Project Complete Year	2027
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Water Treatment Plant		
Project Description	Waterproof the flat roof. Concrete spiral fractures in roof. On the back of the facility there is water leakage into the walls that are creating issues. Rehab the clear well utilizing the engineering report that was created.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	600,000	-	-	-	600,000	600,000



Exterior of PFAS Treatment Facility

OPERATING BUDGET IMPACT

Description	Minor impact to operating budget once project completed.
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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.		
FUNDING SOURCES	REIF and Transfer from General Fund		

FUNDING SCHEDULE

FY26		Planned Fund Requests				5-Year Plan Total	Total Funding
		FY27	FY28	FY29	FY30		
	60,000	40,000	70,000	-	160,000	330,000	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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CIP Request Summary

Project Name	Well #5 Rehab	Project Start Year	2026
Category	Repair/Maintenance	Est. Project Complete Year	2026
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Well 5		
Project Description	This facility is due for recapitalization with some maintenance to the existing facility. This work includes maintenance and replacement of the PLC (SCADA programming logic controls), surge protection for electrical boards/systems/instrumentation, and storm sewer tie-in for drainage.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
800,000	-	-	-	-	800,000	800,000



Exterior of Well #5

OPERATING BUDGET IMPACT

Description	Minor impact to operating budget once project completed.
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CIP Request Summary

Project Name	Well #6 Rehab	Project Start Year	2029
Category	Improvement	Est. Project Complete Year	2029
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Well #6		
Project Description	This facility is due for recapitalization with some maintenance to the existing facility. This work includes maintenance and replacement of the PLC (SCADA programming logic controls), surge protection for electrical boards/systems/instrumentation, and electrical upgrades to ensure proper instrumentation functionality.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	-	400,000	-	400,000	400,000



Exterior of Well #6

OPERATING BUDGET IMPACT

Description	Minor impact to operating budget once project completed.
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CIP Request Summary

Project Name	Well #7 PFAS Treatment Facility Project	Project Start Year	2026
Category	Improvement	Est. Project Complete Year	2027
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Well #7 - PRA		
Project Description	<p>This facility, in the same vicinity as Well #7, will become the new treatment facility for PFAS contaminants that were identified in 2021. Infrastructure will be linked with Well #7 so water that is pumped will be treated as normal, then diverted to this facility for PFAS treatment, and then back into the water system for consumption.</p> <p>The Town was awarded a forgivable loan from the Colorado State Revolving Fund, in the amount of \$8,200,000.</p>		
FUNDING SOURCES	Water User Fees, Plant Investment Fees, Forgivable Loan-State Revolving Fund		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
9,000,000	-	-	-	-	9,000,000	10,000,000



EXT. SW PERSPECTIVE

Exterior of PFAS Treatment Facility

OPERATING BUDGET IMPACT

Description	Operating budget impact for treatment filter media purchase and disposal, along with ongoing maintenance.
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CIP Request Summary

Project Name	Well #8 Construction	Project Start Year	2029
Category	Improvement	Est. Project Complete Year	2029
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Potential Location at PRA		
Project Description	Construction of a new well facility to be located, potentially, at the PRA.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	-	2,500,000	-	2,500,000	2,500,000



Water Well Drilling Rig

OPERATING BUDGET IMPACT

Description	Once the project is completed, operations budget impacts for daily operations and maintenance.
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CIP Request Summary

Project Name	Well #8 Siting and Permitting	Project Start Year	2028
Category	Improvement	Est. Project Complete Year	2028
Department	Public Works	Strategic Priority	Core Services
Recurring?	Non-Recurring	Account #	40-4000-XXXX
Location	Well #7 - PRA		
Project Description	To lessen the impact/stress on groundwater wells and the overall water system, Water Department staff have been investigating the feasibility of new site locations for a new well. This process of discovery takes some time and must be sited and permitted by the state and undergo preliminary drinking water testing.		
FUNDING SOURCES	Water User Fees, Plant Investment Fees		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
-	-	500,000	-	-	500,000	500,000



Groundwater Mapping at PRA

OPERATING BUDGET IMPACT

Description	Operating budget impacts until final siting and permitting have been received by Water staff.
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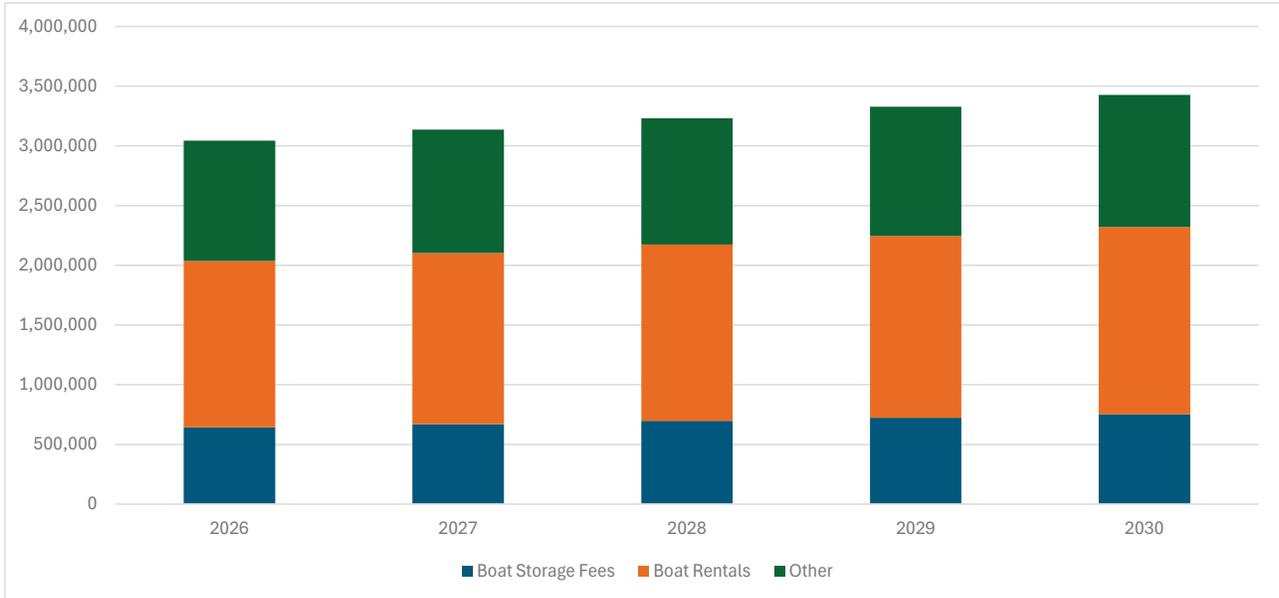
Marina Fund

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 recommended for this fund.

Funding Source	2026	2027	2028	2029	2030	5-Year Total
Boat Storage Fees	643,600	669,300	696,100	723,900	752,900	\$3,222,800
Boat Rentals	1,392,600	1,434,400	1,477,400	1,521,700	1,567,400	\$6,956,400
Other	1,008,514	1,032,355	1,056,637	1,081,441	1,106,552	\$4,710,839
Total	\$3,044,714	\$3,136,055	\$3,230,137	\$3,327,041	\$3,426,852	\$14,890,039

Use by Project	2026	2027	2028	2029	2030	5-Year Total
Equipment Replacement	300,000	292,500	265,225	330,225	265,225	\$1,000,000
Paddle Sport Dock System	300,000	0	0	0	0	\$1,340,950
Total	\$600,000	\$292,500	\$265,225	\$330,225	\$265,225	\$1,440,950

Projected Fund Balance	2026	2027	2028	2029	2030
Beginning Fund Balance	\$867,439	\$1,058,821	\$1,685,075	\$2,372,339	\$3,033,984
Revenues-User Fees	2,036,200	2,103,700	2,173,500	2,245,600	\$0
Grant Revenue	0	0	0	0	0
Other Revenues	1,008,514	1,032,355	1,056,637	1,081,441	1,106,552
Operating Expenditures	1,807,332	1,861,552	1,917,398	1,974,920	2,034,168
Capital	600,000	292,500	265,225	330,225	265,225
Debt Repayment	356,000	355,750	360,250	360,251	360,251
Ending Fund Balance	\$1,058,821	\$1,685,075	\$2,372,339	\$3,033,984	\$1,480,892



Project Name	Project Category	2025 Proposed
New Boat Ramp Dock	Infrastructure	\$300,000
Equipment Replacement	Equipment	\$300,000
Total		\$600,000

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 2026 - Replace pontoon boats (7), replace paddle sport fleet, replace pump out barge, motor replacement, replace pickup truck 2027 - Replace pontoon boats (6), replace paddle sport fleet, UTV 2028 - Replace pontoon boats (6), replace paddle sport fleet 2029 - Replace pontoon boats (6), replace paddle sport fleet, John Deere Tractor replacement 2030 - Replace pontoon boats (6), replace paddle sport fleet		
Funding Sources	Marina User Fees (Rentals and Slip/Mooring Fees)		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests				5-Year Plan Total	Total Funding
		FY28	FY29	FY30			
300,000	292,500	265,225	330,225	265,225	1,453,175	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 #	90-9000-4444
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. This upgrade will allow for a better user experience and better accessibility.		
Funding Sources	Marina User Fees (Rentals and Slip/Mooring Fees)		

FUNDING SCHEDULE

FY26	FY27	Planned Fund Requests			5-Year Plan Total	Total Funding
		FY28	FY29	FY30		
300,000	-	-	-	-	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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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 8th day of April, 2025 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. The purpose is to handle operational expenses associated with the Town's self-funded health insurance plan. The fund charges employer paid premiums 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, and 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 within sixty (60) days.

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. While the annual budgets for the proprietary (enterprise) funds are prepared using the modified accrual basis of accounting, when preparing the annual financial statements for the enterprise funds we convert to the full accrual basis meaning that revenues and expenses are recognized when they are earned and incurred.
- 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 are 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 Comprehensive 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
- 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 and providing periodic training and onsite audit 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 revenue reports, either manual or computer-generated, for all intakes of money, in order to provide a comparison against funds collected.
 - iii. Maintain strict control over access to funds. Never leave cash or checks unsecured.
 - iv. Place a restrictive endorsement on checks at the time of receipt.
 - v. 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.
 - vi. 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.
 - vii. 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 cash over \$1000 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 lead or supervisor. A lead/supervisor's review should confirm that the amount of cash indicated on the reconciliation is accurate. Furthermore, the lead/supervisor should ensure that the total receipts equal the cash totals. Finally, the lead/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 Manager and 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

- b. Report voluntarily to the Federal Reserve Bank of New York
- 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 through formal action by Town Council (highest decision-making level) and remains binding unless removed in the same manner.
- 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 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 Program (CIP) should incorporate the goals of the Strategic Plan and the Comprehensive 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 \$25,000 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 \$25,000 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 their 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. 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. 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
 - 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 their 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
- 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. In addition to price, other criteria is considered in the selection process, which may result in the selection of a bidder outside of this criteria.

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
 - 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 back ordering is allowed. The merchant must deliver all items purchased 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 Purchases.
- 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 sent 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 their 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. In the event a violation occurs:

- 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

Fees Changes

Listed below are the 2026 proposed rate changes. Rate changes are included for certain revenue sources within all funds.

General Fund		
Administration	2025	2026
Burial Fees, Summer	\$200-\$1,200	\$200-\$1,200
Burial Fees, Winter	\$300-\$2,500	\$300-\$2,500
Cemetery Lot, Frisco Residents & Property Owners (Unincorporated Summit County & Within Town Limits) Blocks 17-27	\$125	\$125
Cemetery Lot, Frisco Residents & Property Owners (Unincorporated Summit County & Within Town Limits)	\$100	\$100
Cemetery Lot, Summit County Residents (Outside of Frisco) Blocks 17-27	\$1,800	\$1,800
Cemetery Lot, Summit County Residents (Outside of Frisco)	\$1,500	\$1,500
Cemetery Lot, All Others (Outside Summit County Residency) Blocks 17-27	\$3,000	\$3,000
Cemetery Lot, All Others (Outside Summit County Residency)	\$2,500	\$2,500
Cemetery Lot, Former Residents of Frisco with Family Already Buried in Cemetery	See Summit County Resident Rate	
Open Records Requests Staff Research Time; Per Hour, First Hour Free	\$30	\$30
Alcoholic Beverages Filing of Applications; Daily Fee	\$10	\$10
Liquor License Application Fees, New	Determined by CDOR DR8500	
Liquor License Application Fees, Annual Renewal	Determined by CDOR DR8500	
Liquor License Special Event Permit; Per day, Liquor Licensing fee where Home Rule Authority is able to be enacted	\$100	\$100
Liquor License Tastings Permit; Per day, Liquor Licensing fee where Home Rule Authority is able to be enacted	\$10	\$10
Liquor License Temporary Permit (Transfers of Ownership Only)	\$100	\$100
Marijuana-Medical License, New	\$3,000	\$3,000
Marijuana-Medical License, Annual Renewal	\$2,505	\$2,505
Marijuana-Retail License, New	\$3,000	\$3,000
Marijuana-Retail License, Annual Renewal	\$5,010	\$5,010
Nicotine/Tobacco Retail License, New	\$600	\$600
Nicotine/Tobacco Retail License, Annual Renewal	\$600	\$600
Finance	2025	2026
Business License, Temporary, per Day	\$25	\$25
Business License Application, New	\$100	\$100
Business License Application, Annual Renewal	\$100	\$100
Dockless Shared Mobility Device Business License, New	\$500	\$500
Dockless Shared Mobility Device Business License, Annual Renewal	\$300	\$300
Lodging Tax Paper Filing Fee, per Filing	\$10	\$10
Sales Tax Paper Filing Fee, per Filing	\$10	\$10
Disposable Bag Fee	\$0.25	\$0.25
Historic Park & Museum	2025	2026
Chapel Rental, Summit County Resident	\$400	\$400
Chapel Rental, All Others	\$700	\$700
Event Permit	Use fees may be applied based on resource needs, length of event, and location	
Gazebo Rental, Summit County Resident	\$600	\$600
Gazebo Rental, All Others	\$800	\$800
Tour Fee, Adult Adventure, Hiking or Biking	\$20	\$20
Tour Fee, Child Adventure, Hiking or Biking	\$10	\$10
Tour Fee, Adult In Town or Peninsula, Walking or Hiking	\$10	\$10
Tour Fee, Child In Town or Peninsula, Walking or Hiking	\$5	\$5
Marketing and Event Fees	2025	2026
Town Property Photography & Videography Shoot Fee, Full Day	\$500	\$500
Town Property Photography & Videography Shoot Fee, Partial Day	\$250	\$250
Use of Town Property for Commercial Photography or Video Shoot, Full Day	\$500	\$1,000
Use of Town Property for Commercial Photography or Video Shoot, Half Day	\$250	\$500

Municipal Court Fees	2025	2026
Court Costs	\$30	\$30
Mandatory Fine Surcharge, Per Infraction, Citation, Summons	\$25	\$25
Police Fees	2025	2026
Cat License, Not Spayed, Not Neutered	\$25	\$25
Cat License, Spayed, Neutered	\$20	\$20
Dog License, Not Spayed, Not Neutered	\$25	\$25
Dog License, Spayed, Neutered	\$20	\$20
Sex Offender Registration	\$35	\$35
2020 Model Traffic Code	Based on Infraction	
Portable Breath Testing	\$15	\$15
VIN Inspection	\$15	\$15
Public Works Fees	2025	2026
2 Year Bond Due	\$1,000	\$1,000
Bond Asphalt	\$250	\$250
Bond Boring	\$50	\$50
Bond Concrete	\$350	\$350
Bond Dirt & Gravel	\$100	\$100
Excavation Fees, Right of Way Permit	\$200	\$300
Subsequent Inspections	\$35	\$35
Recreation Adventure Park Fees	2024/2025	2025/2026
Ski Hill, Frisco Resident, Holiday	\$55	\$55
Ski Hill, Frisco Resident, Non-Holiday	\$50	\$50
Ski Hill, All Others, Holiday	\$65	\$65
Ski Hill, All Others, Non-Holiday	\$60	\$60
Terrain Park Rope Tow Daily, Frisco Resident, Holiday	\$35	\$40
Terrain Park Rope Tow Daily, Frisco Resident, Non-Holiday	\$30	\$35
Terrain Park Rope Tow Daily, All Others, Holiday	\$55	\$60
Terrain Park Rope Tow Daily, All Others, Non-Holiday	\$50	\$55
Terrain Park Rope Tow Daily, Youth	N/A	\$15
Terrain Park Rope Tow Season Pass, Frisco Resident	\$250	\$275
Terrain Park Rope Tow Season Pass, Frisco Resident (Early Bird, 8/1/2025-11/26/2025)	\$200	\$225
Terrain Park Rope Tow Season Pass, Local Workforce	N/A	\$300
Terrain Park Rope Tow Season Pass, Local Workforce (Early Bird, 8/1/2025-11/26/2025)	N/A	\$250
Terrain Park Rope Tow Season Pass, All Others	\$350	\$375
Terrain Park Rope Tow Season Pass, All Others (Early Bird, 8/1/2025-11/26/2025)	\$300	\$325
Terrain Park Rope Tow Season Pass, Youth	N/A	\$150
Tubing, 1 Hour Session, Frisco Resident, Holiday	\$35	\$35
Tubing, 1 Hour Session, Frisco Resident, Non-Holiday	\$30	\$30
Tubing, 1 Hour Session, All Others, Holiday	\$45	\$45
Tubing, 1 Hour Session, All Others, Non-Holiday	\$40	\$40
Recreation Athletic Event Fees	2025	2026
Brewski Entry Fee	\$55	\$55
Frisco Freeze Entry Fee	\$50	\$50
Frisco Triathlon Entry Fee, Individual	\$95	\$100
Frisco Triathlon Entry Fee, Team of 3	\$275	\$275
Gold Rush Entry Fee, 5K	\$35	\$35
Gold Rush Entry Fee, 10K	\$55	\$55
Gold Rush Entry Fee, 20K	\$65	\$65
Mountain Goat Kids Race, Per Race	\$15	\$15
Mountain Goat Kids Race, Series	\$45	\$45
Run the Rockies Entry Fee, 5K	\$25	\$30
Run the Rockies Entry Fee, 10K	\$45	\$50
Run the Rockies Entry Fee, 13.1 Miles	\$65	\$75
Turkey Trot Entry Fee	\$30	\$35

Recreation Nordic Fees	2024/2025	2025/2026
Daily Pass, Adult, Ages 18 to 64	\$30	\$35
Daily Pass, Senior, Over 65	\$25	\$30
Equipment Rental, Classic XC Ski	\$25	\$30
Equipment Rental, Classic XC Ski Performance Upgrade	\$35	\$40
Equipment Rental, Skate XC Ski	\$35	\$40
Equipment Rental, Skate XC Ski Performance Upgrade	\$40	\$45
Equipment Rental, Classic & Skate Children, Under 6	\$15	\$17
Equipment Rental, Classic & Skate Youth, Ages 7 to 17	\$20	\$23
Equipment Rental, Classic & Skate Senior, Over 65	\$20	\$23
Equipment Rental, Snowshoes Children, Under 6	\$15	\$17
Equipment Rental, Snowshoes Adult, Ages 18 to 64	\$25	\$30
Equipment Rental, Snowshoes Youth, Ages 7 to 17	\$20	\$23
Equipment Rental, Snowshoes Senior, Over 65	\$20	\$23
Lesson, Private, more than 4 People, Fee Per Person	\$60	\$75
Lesson, Private, 1 to 4 People, Fee Per Person	\$75	\$90
Clinic, Season Pass Holder	\$150	\$180
Clinic, Non-Season Pass Holder	\$200	\$250
Pole Rental	\$15	\$17
Punch Pass, Adult, Ages 18 to 64, 3 Day	\$75	\$90
Punch Pass, Adult, Ages 18 to 64, 6 Day	\$150	\$175
Punch Pass, Adult, Ages 18 to 64, 10 Day	\$210	\$245
Punch Pass, Senior, Over 65, 3 Day	\$60	\$75
Punch Pass, Senior, Over 65, 6 Day	\$125	\$145
Punch Pass, Senior, Over 65, 10 Day	\$170	\$195
Season Pass, Adult, Ages 18 to 64, Early Bird	\$275	\$305
Season Pass, Adult, Ages 18 to 64, Regular	\$300	\$330
Season Pass, Corporate, Early Bird	\$500	\$575
Season Pass, Corporate, Regular	\$550	\$600
Season Pass, Family, Early Bird, 2 Adult + 2 Youth	\$425	\$475
Season Pass, Family, Regular, 2 Adult + 2 Youth	\$480	\$500
Season Pass, Senior, Over 65, Early Bird	\$155	\$215
Season Pass, Senior, Over 65, Regular	\$175	\$240
Park & Facility Reservations	2025	2026
Ceremony Overlook Site, Friday-Saturday Ceremony, Frisco Resident & Non-Profit	\$250	\$250
Ceremony Overlook Site, Friday-Saturday Ceremony, All Others	\$300	\$300
Ceremony Overlook Site, Sunday-Thursday Ceremony, Frisco Resident & Non-Profit	\$150	\$150
Ceremony Overlook Site, Sunday-Thursday Ceremony, All Others	\$200	\$200
Ceremony Overlook Site Deposit	\$100	\$100
Day Lodge Rental Deposit	\$350	\$600
Day Lodge Rental Fee, Full Day Rate, Frisco Resident	\$1,200	\$1,200
Day Lodge Rental Fee, Full Day Rate, All Others	\$2,000	\$2,000
Day Lodge Rental Fee, Hourly Rate, Frisco Resident	\$250	\$250
Day Lodge Rental Fee, Hourly Rate, All Others	\$400	\$400
Multipurpose Field & Ballfield, Deposit	N/A	\$100
Multipurpose Field & Ballfield, Frisco Resident & Non-Profit, Hourly Rate	N/A	\$50
Multipurpose Field & Ballfield, Frisco Resident & Non-Profit, Full Day	N/A	\$400
Multipurpose Field & Ballfield, All Others, Hourly Rate	N/A	\$75
Multipurpose Field & Ballfield, All Others, Full Day	N/A	\$600
Park Rental Fee, 4 Hours, Base Rate, Frisco Resident	\$100	\$100
Park Rental Fee, 4 Hours, Base Rate, All Others	\$200	\$200
Slopeside Hall Rental Deposit	\$150	\$150
Slopeside Hall Rental Rate, 1 Room, Frisco Resident & Non-Profit, Hourly Rate	\$100	\$100
Slopeside Hall Rental Rate, 1 Room, All Others, Hourly Rate	\$200	\$200
Slopeside Hall Rental Rate, 1 Room, Frisco Resident & Non-Profit, Full Day Rate	\$500	\$500
Slopeside Hall Rental Rate, 1 Room, All Others Rate, Full Day Rate	\$1,000	\$1,000
Slopeside Hall Rental Rate, 2 Rooms, Frisco Resident & Non-Profit, Hourly Rate	\$150	\$150

Park & Facility Reservations (cont.)	2025	2026
Slopeside Hall Rental Rate, 2 Rooms, Frisco Resident & Non-Profit Rate, Full Day	\$750	\$750
Slopeside Hall Rental Rate, 2 Rooms, All Others, Hourly Rate	\$250	\$250
Slopeside Hall Rental Rate, 2 Rooms, All Others, Full Day Rate	\$1,250	\$1,250
Slopeside Hall Rental Rate, 3 Rooms, Frisco Resident & Non-Profit, Hourly Rate	\$200	\$200
Slopeside Hall Rental Rate, 3 Rooms, Frisco Resident & Non-Profit Rate, Full Day Rate	\$1,000	\$1,000
Slopeside Hall Rental Rate, 3 Rooms, All Others, Hourly Rate	\$300	\$300
Slopeside Hall Rental Rate, 3 Rooms, All Others, Full Day Rate	\$1,500	\$1,500
Recreation Childcare Fees	9/1/2024 to 8/26/2025	8/27/2025 to 8/25/2026
After School Program Daily Rate, Non-Wednesdays	\$15	\$15
After School Program Daily Rate, Wednesdays	\$20	\$20
Fun Club Daily Rate, Frisco Residents	\$50	\$50
Fun Club Daily Rate, All Others	\$55	\$55
Fun Club Daily Rate Field Trip, Frisco Resident	N/A	\$60
Fun Club Daily Rate Field Trip, All Others	N/A	\$65
Sports Camp Weekly Rate, Frisco Residents	\$350	\$350
Sports Camp Weekly Rate, All Others	\$375	\$375
Water Fund		
Utility Service Fees	2025	2026
Extraterritorial Water Service Application Fee	\$1,000	\$1,000
Extraterritorial Water Service Refundable Deposit	\$1,000	\$1,000
Late Fee, Past Due 30+ Days	18% + \$10	18% + \$10
Late Fee, Past Due Balance	18% + \$5	18% + \$5
Paper Statement Fee	\$10	\$10
Base Rate	\$57.43	\$57.43
Per Gallon (0-8000)	\$1.44	\$1.44
Per Gallon (8001-16000)	\$2.86	\$2.86
Per Gallon (16001-50000)	\$5.10	\$5.10
Plant Investment Fee	\$7,320.50	\$7,320.50
Service Reinstatement	\$100	\$100
Shut-Off Non-Response	\$50	\$50
Violation Backflow	\$250	\$250
Violation Backflow, Subsequent within 12 months	\$500	\$500
Water Line & Water Meter Inspection, First Inspection	\$45	\$45
Water Line & Water Meter Inspection, Second Inspection	\$55	\$55
Water Line & Water Meter Inspection, Third Inspection	\$65	\$65
Water Meter Sale, 3/4 inch meter package, plus taxes	\$775.04	\$837.24
Water Meter Sale, 1 inch meter package, plus taxes	\$1,106.63	\$1,064.87
Water Meter Sale, 1.5 inch meter package, plus taxes	\$6,012.24	\$3,769.31
Water Meter Sale, 2 inch meter package, plus taxes	\$7,215.94	\$4,462.88
Housing Fund		
Community Development Fees	2025	2026
Impact Fee, All Other Residential Structures, <1,000 Square Feet, Per Square Foot	\$-	\$-
Impact Fee, All Other Residential Structures, 1,000-1,499 Square Feet, Per Square Foot	\$0.50	\$0.50
Impact Fee, All Other Residential Structures, 1,500-2,499 Square Feet, Per Square Foot	\$1	\$1
Impact Fee, All Other Residential Structures, >2,500 Square Feet, Per Square Foot	\$2	\$2
Impact Fee, Commercial/Industrial Structures	\$2	\$2
Impact Fee, Single Family Residences, <1,499 Square Feet, Per Square Foot	\$-	\$-
Impact Fee, Single Family Residences, 1,500-2,499 Square Feet, Per Square Foot	\$0.50	\$0.50
Impact Fee, Single Family Residences, 2,500-3,499 Square Feet, Per Square Foot	\$1	\$1
Impact Fee, Single Family Residences, 3,500-4,999 Square Feet, Per Square Foot	\$1.50	\$1.50
Impact Fee, Single Family Residences, >5,000 Square Feet, Per Square Foot	\$2	\$2
Town-Owned Property, Town Employee Carpet Cleaning Fee	\$200	\$200
Town-Owned Property, Town Employee Rental Rate, Studio per Month	\$1,270	Salary Dependant

Community Development Fees (cont.)	2025	2026
Town-Owned Property, Town Employee Rental Rate, 1 Bedroom per Month	\$1,570	Salary Dependant
Town-Owned Property, Town Employee Rental Rate, 2 Bedroom per Month	\$1,630	Salary Dependant
Town-Owned Property, Town Employee Rental Security Deposit	One Month Rent	
Short-Term Rental License, New	\$250	\$250
Short-Term Rental License, Annual Renewal	\$250	\$250
Short-Term Rental License, Wait List	\$25	\$25
Lodging Fund		
Memorial Program Fees	2025	2026
Memorial Bench & Plaque	\$2,500	\$2,500
Memorial Tree, Size Dependent	\$350-\$600	\$400-\$700
Memorial Tree, Plaque	\$100	\$120
Marina Fund		
Marina Recreation Fees	2025	2026
Canoe Rental, 2 Hours, 2 People, Fridays-Sundays	\$65	\$65
Canoe Rental, 2 Hours, 2 People, Mondays-Thursday	\$60	\$60
Canoe Rental, 2 Hours, 2 People, Any Day in July	\$65	\$65
Canoe Rental Additional Hour	\$20	\$20
Captained Pontoon Tour, Any Day in July	\$615	\$646
Captained Pontoon Tour, Fridays-Sundays	\$615	\$646
Captained Pontoon Tour, Mondays-Thursdays	\$582	\$611
Dry Storage, Base Rate	\$7.70	\$8.09
Dry Storage, Per Square Foot, Daily Rate	\$0.17	\$0.18
Dry Storage, Per Square Foot, July 4th Holiday	\$0.25	\$0.26
Dry Storage, Per Square Foot, Weekly	\$1.00	\$1.05
Fishing License, Colorado Resident, Daily	\$16.33	\$16.72
Fishing License, Colorado Resident, Annual	\$53.98	\$55.38
Fishing License, All Others, Daily	\$19.97	\$20.46
Fishing License, All Others, Additional Day	\$7.82	\$7.99
Fishing License, All Others, Annual	\$129.82	\$132.72
Kayak Rack Rental, Frisco Resident, Summer	\$241	\$241
Kayak Rack Rental, Frisco Resident, Annual	\$480	\$480
Kayak Rack Rental, Frisco Resident, Additional Boat	\$109	\$109
Kayak Rack Rental, All Others, Summer	\$268	\$268
Kayak Rack Rental, All Others, Annual	\$533	\$533
Kayak Rack Rental, All Others, Additional Boat	\$121	\$121
Kayak Rental, Frisco Resident, Single	\$57	\$57
Kayak Rental, Frisco Resident, Tandem	\$63	\$63
Kayak Rental, All Others, Single	\$71	\$71
Kayak Rental, All Others, Tandem	\$79	\$79
Mooring Rental, Small	\$1,050	\$1,050
Mooring Rental, Medium	\$1,365	\$1,365
Mooring Rental, Large	\$1,995	\$1,995
Paddleboard Rental, Frisco Resident	\$57	\$57
Paddleboard Rental, All Others	\$63	\$63
Parking Rate, Weekday Full Day	\$12	\$12
Parking Rate, Weekday Half Hour Rate	\$1.25	\$1.25
Parking Rate, Weekend Full Day	\$15	\$15
Parking Rate, Weekend Half Hour, First 3 Hours	\$1.25	\$1.25
Parking Rate, Weekend Half Hour, After 3 Hours	\$2.50	\$2.50
Parking Season Pass	\$99	\$99
Pedal Boat Rental, Frisco Resident, Hourly Rate	\$48	\$48
Pedal Boat Rental, All Others, Hourly Rate	\$53	\$53
Pontoon Rental, Frisco Resident, Small	\$236	\$248
Pontoon Rental, Frisco Resident, Large	\$262	\$275
Pontoon Rental, Frisco Resident, Fishing	\$159	\$167
Pontoon Rental, All Others, Small	\$353	\$371

Marina Recreation Fees (cont.)	2025	2026
Pontoon Rental, All Others, Large	\$388	\$407
Pontoon Rental, All Others, Fishing	\$177	\$186
Service Labor, Hourly Staff Rate	\$125	\$140
Slip Rental, 24 Feet, Seasonal	\$1,545	\$1,622
Slip Rental, 30 Feet, Seasonal	\$1,957	\$2,055
Slip Rental, 40 Feet, Seasonal	\$2,575	\$2,704
Slip Rental, T-Doc, Daily	\$40	\$42
Trailer Storage , Per Square Foot, Daily	\$0.08	\$0.09
Trailer Storage , Per Square Foot, Weekly	\$0.41	\$0.43
Trailer Storage , Per Square Foot, Monthly	\$1.44	\$1.51
Trailer Storage , Summer Season, Per Square Foot, May 16 through October 14	\$3.30	\$3.50
Winter Storage, Frisco Resident, Per Square Foot, October 15 through May 15	\$3.08	\$3.23
Winter Storage, All Others, Per Square Foot, October 15 through May 15	\$3.42	\$3.59
Marina Park & Facility Reservations	2025	2026
Lighthouse Lawn, Frisco Resident, Hour	\$150	\$160
Lighthouse Lawn, Frisco Resident, Full Day	\$700	\$735
Lighthouse Lawn, All Others, Hour	\$200	\$210
Lighthouse Lawn, All Others, Full Day	\$750	\$825
Marina Landing Flex Room, Frisco Resident, Hourly	\$150	\$160
Marina Landing Flex Room, Frisco Resident, Full Day	\$800	\$840
Marina Landing Flex Room, All Others, Hourly	\$200	\$210
Marina Landing Flex Room, All Others, Full Day	\$1,000	\$1,050

Community Development Fees	2025	2026
Building Inspection Fees		
Building Permit Valuation, \$1.00 to \$500	\$50	\$50
Building Permit Valuation, \$500.01 to \$2,000	\$50 for the first \$500 plus \$1.25 for each additional \$100, or fraction thereof, to and including \$2,000	\$50 for the first \$500 plus \$1.25 for each additional \$100, or fraction thereof, to and including \$2,000
Building Permit Valuation, \$2,000.01 to \$25,000	\$69.25 for the first \$2,000 plus \$14 for each additional \$1,000, or fraction thereof, to and including \$25,000	\$69.25 for the first \$2,000 plus \$14 for each additional \$1,000, or fraction thereof, to and including \$25,000
Building Permit Valuation, \$25,000.01 to \$50,000	\$391.25 for the first \$25,000 plus \$10.10 for each additional \$1,000, or fraction thereof, to and including \$50,000	\$391.25 for the first \$25,000 plus \$10.10 for each additional \$1,000, or fraction thereof, to and including \$50,000
Building Permit Valuation, \$50,000.01 to \$100,000	\$643.75 for the first \$50,000 plus \$7 for each additional \$1,000, or fraction thereof, to and including \$100,000	\$643.75 for the first \$50,000 plus \$7 for each additional \$1,000, or fraction thereof, to and including \$100,000
Building Permit Valuation, \$100,000.01 to \$500,000	\$993.75 for the first \$100,000 plus \$5.60 for each additional \$1,000, or fraction thereof, to and including \$500,000	\$993.75 for the first \$100,000 plus \$5.60 for each additional \$1,000, or fraction thereof, to and including \$500,000
Building Permit Valuation, \$500,000.01 to \$1,000,000	\$3,233.75 for the first \$500,000 plus \$4.75 for each additional \$1,000, or fraction thereof, to and including \$1,000,000	\$3,233.75 for the first \$500,000 plus \$4.75 for each additional \$1,000, or fraction thereof, to and including \$1,000,000
Building Permit Valuation, \$1,000,000.01 and up	\$5,608.75 for the first \$1,000,000 plus \$3.65 for each additional \$1,000, or fraction thereof	\$5,608.75 for the first \$1,000,000 plus \$3.65 for each additional \$1,000, or fraction thereof
Building, Plumbing and Mechanical Combined Permit Valuation, \$1.00 to \$500	N/A	N/A
Building, Plumbing and Mechanical Combined Permit Valuation, \$500.01 to \$2,000	N/A	N/A
Building, Plumbing and Mechanical Combined Permit Valuation, \$2,000.01 to \$25,000	N/A	N/A
Building, Plumbing and Mechanical Combined Permit Valuation, \$25,000.01 to \$50,000	N/A	N/A
Building, Plumbing and Mechanical Combined Permit Valuation, \$50,000.01 to \$100,000	N/A	N/A
Building, Plumbing and Mechanical Combined Permit Valuation, \$100,000.01 to \$500,000	N/A	N/A
Building, Plumbing and Mechanical Combined Permit Valuation, \$500,000.01 to \$1,000,000	N/A	N/A
Building, Plumbing and Mechanical Combined Permit Valuation, \$1,000,000.01 and up	N/A	N/A
Electrical Permit Fees	See Summit County Electrical Fee Schedule	
Elevator Permits Fees	See NWCOG Fee Schedule	
Mechanical Permit	\$50	\$50
Other, Additional Plan Review, Hourly Rate	\$65	\$65
Other, All Other Inspections, Hourly Rate	\$65	\$65
Other, Defensible Space Permit	\$150	\$150
Other, Hot Tub, Spa Installation, Permit	\$50	\$50
Other, Outside Consultant(s)	Actual costs	Actual costs
Other, Reinspection fees assessed	\$65	\$65
Other, Research & Duplication, Hourly Rate	\$65	\$65

Building Inspection Fees (cont.)	2025		2026	
Other, Residential Photovoltaic Permit		\$75		\$75
Other, Residential Re-Roof Permit, IRC Dwellings		\$100		\$100
Penalties		Up to \$1,000		Up to \$1,000
Plumbing Permit		\$50		\$50
Planning Department fees	2025		2026	
	Fee	Development Review Account	Fee	Development Review Account
Administrative Adjustment	N/A	N/A	N/A	N/A
Administrative Site Plan Review, Decks, Patios, and Sheds	\$110	N/A	\$110	N/A
Administrative Site Plan Review, Driveways, Parking Areas, and Sidewalks	\$110	N/A	\$110	N/A
Administrative Site Plan Review, Exterior Finish	\$30	N/A	\$30	N/A
Administrative Site Plan Review, Exterior Lighting	\$30	N/A	\$30	N/A
Administrative Site Plan Review, Hot Tubs, New-Never Permitted Before	\$110	N/A	\$110	N/A
Administrative Site Plan Review, Hot Tubs Replacement-Like for Like	\$30	N/A	\$30	N/A
Administrative Site Plan Review, Interior Remodels and Tenant Finishes	\$110	N/A	\$110	N/A
Administrative Site Plan Review, Landscaping and Tree Removal	\$30	N/A	\$30	N/A
Administrative Site Plan Review, Solar Energy Facilities		Based on Valuation		
Administrative Site Plan Review, Trash Enclosures	\$110	N/A	\$110	N/A
Annexation	\$3,000	N/A	\$3,000	N/A
Appeal of a Planning Decision	\$1,000	N/A	\$1,000	N/A
Banner Permit	\$30	N/A	\$30	N/A
Conditional Use	\$1,430	N/A	\$1,430	N/A
Floodplain Development Permit, Major – With Hydraulic Analysis	\$500	N/A	\$500	N/A
Floodplain Development Permit, Minor Without Hydraulic Analysis	\$250	N/A	\$250	N/A
Grading Permit	\$350	N/A	\$350	N/A
Housing Restrictive Covenant & Notice of Lien	\$220	N/A	\$220	N/A
Improvements Agreement – Subdivision, Zoning, Zoning 3rd Party	\$165	N/A	\$165	N/A
Master Sign Plan	\$110	N/A	\$110	N/A
Minor Site Plan Review, Additions and Accessory Buildings, Structures to Multi-Family, Mixed-Use, and Non-Residential	\$330	N/A	\$330	N/A
Minor Site Plan Review, Construction Staging Off-site	\$330	N/A	\$330	N/A
Minor Site Plan Review, Decks, Patios, and Sheds	\$330	N/A	\$330	N/A
Minor Site Plan Review, New Single-Household and Two-Household Minor Site Plan Review)	\$660	N/A	\$660	N/A
Major Site Plan Review, New Mixed-Use	\$1,650	\$800 or \$1,500	\$1,650	\$800 or \$1,500
Major Site Plan Review, New Mixed-Use, Large Projects	\$3,300	\$800 or \$1,500	\$3,300	\$800 or \$1,500
Major Site Plan Review, New Multi-Family	\$1,650	\$800 or \$1,500	\$1,650	\$800 or \$1,500
Major Site Plan Review, New Multi-Family, Large Projects	\$3,300	\$800 or \$1,500	\$3,300	\$800 or \$1,500
Major Site Plan Review, New Non-Residential	\$1,650	\$800 or \$1,500	\$1,650	\$800 or \$1,500
Major Site Plan Review, New Non-Residential, Large Projects	\$3,300	\$800 or \$1,500	\$3,300	\$800 or \$1,500
Major Site Plan Review, Solar Facility	\$3,300	\$1,500	\$3,300	\$1,500
Modifications to Approved Site Plan, Major - Administrative	\$550	\$800 or \$1,500	\$550	\$800 or \$1,500

Planning Department fees (cont.)	2025		2026	
	Fee	Development Review Account	Fee	Development Review Account
Modifications to Approved Site Plan, Minor - Administrative	\$30	N/A	\$30	N/A
New PUD	\$2,040	\$800 or \$1,500	\$2,040	\$800 or \$1,500
Modifications to Approved Site Plan, Major - Administrative	\$550	\$800 or \$1,500	\$550	\$800 or \$1,500
Permit to Exceed Noise Ordinance Limits	\$55	N/A	\$55	N/A
PUD Amendment	\$550	\$800 or \$1,500	\$550	\$800 or \$1,500
PUD Minor Amendment	\$330	\$800 or \$1,500	\$330	\$800 or \$1,500
Rezoning	\$1,430	\$800 or \$1,500	\$1,430	\$800 or \$1,500
Sign Permit, Per Sign	\$30		\$30	
Special Use Permit for Telecommunication Facilities	\$1,430	\$800 or \$1,500	\$1,430	\$800 or \$1,500
Staff Research, Hourly Rate	\$75		\$75	
Subdivision Final Plat < 5 Units	\$440	\$800	\$440	\$800
Subdivision Final Plat > 5 Units	\$1,400	\$1,500	\$1,400	\$1,500
Subdivision Preliminary Plat	\$660	\$800 or \$1,500	\$660	\$800 or \$1,500
Vacation of Right-of-Way or Property	\$2,000	\$800 or \$1,500	\$2,000	\$800 or \$1,500
Variance	\$1,100	\$800 or \$1,500	\$1,100	\$800 or \$1,500
Wetland Disturbance Permit	\$1,320	\$800 or \$1,500	\$1,320	\$800 or \$1,500



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 \$25,000 for acquiring or constructing land, buildings, machinery, equipment, and improvements to these items with a useful life of greater than five (5) years, 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 service Consumer confidence index (CCI) is a standardised confidence indicator providing an indication of future developments of households' consumption and saving.

CCI

Consumer confidence index (CCI) is a standardised confidence indicator providing an indication of future developments of households' consumption and saving.

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 Statues 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.

FASB

The Financial Accounting Standards Board (FASB) is a private standard-setting body whose primary purpose is to establish and improve Generally Accepted Accounting Principles (GAAP) within the United States in the public's interest. The Securities and Exchange Commission (SEC) designated the FASB as the organization responsible for setting accounting standards for public companies in the U.S.

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 Principles (GAAP) basis as primarily defined by the Government Accounting Standards Council (GASB).

GASB

GASB accounting refers to the standards set by the Governmental Accounting Standards Board (GASB), the independent body establishing Generally Accepted Accounting Principles (GAAP) for U.S. state and local governments to ensure transparent, comparable, and useful financial reporting for taxpayers, investors, and officials. GASB accounting principles guide how governments report on their entire financial picture, including long-term assets like infrastructure, using accrual concepts and focusing on accountability for public resources, unlike private sector standards.

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.

TABOR

Colorado's Taxpayer's Bill of Rights (TABOR), a constitutional amendment limiting government revenue growth to inflation and population changes, requiring voter approval for tax hikes, and mandating refunds of excess revenue.

ACRONYMNS AND ABBREVIATIONS

AED	Automatic External Defibrillator
ACFR	Annual Financial Report
CCI	Consumer Confidence Index
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
FAM	Familiarization Marketing Trips
FAP	Frisco Adventure Park
FASB	Financial Accounting standards Board
FBM	Frisco Bay Marina
FHPM	Frisco Historic Park and Museum
FTE	Full Time Equivalent
GASB	Governmental Accounting Standards Board
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
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
REIF	Real Estate Investment Fee
SCHA	Summit Combined Housing Authority
S.W.A.T.	Special Weapons and Tactics
TABOR	Tax Payers' Bill of Rights
VIC	Visitor Information Center
WF	Water Fund

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