Board of Trustees Meeting

441 3rd Street, Mead

May 26, 2026

Agenda

6:00 p.m. to 10:00 p.m.
Regular Meeting

In accordance with the Town's Remote Participation and Remote Meeting Policy adopted by the Board of Trustees on March 13, 2023 by Resolution No. 21-R-2023, remote participation will be allowed. The meeting link will be provided on the Town's website/designated posting place at least 24 hours prior to the meeting.

https://us02web.zoom.us/webinar/register/WN_irDH4x_ER1yZSo6clo_2Zg

1. **Call to Order – Roll Call**

   Mayor Colleen Whitlow
   Mayor Pro Tem Trisha Harris
   Trustee David Adams
   Trustee Chris Cartwright
   Trustee Jeremiah R. Crane
   Trustee Brad Hagen
   Trustee Herman Schranz

2. **Moment of Silence**

3. **Pledge of Allegiance to the Flag**

4. **Review and Approve Agenda**

5. **Staff Report: Town Manager Report**

   a. Manager Report

6. **Informational Items**

   a. Little Thompson Water District

7. **Public Comment:**
   3 minute time limit. Comment is for any item on the agenda, unless it is set for public hearing.

8. **Consent Agenda:**
   Consent Agenda items are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion of Consent Agenda items unless a Board member so requests, in which case the item may be removed from the Consent Agenda and considered at the end of the Consent Agenda. Because the Consent Agenda includes Town payables (bills list/check register) and routinely includes contracts and other items involving the expenditure of Town funds, the Town Clerk shall require a roll call vote on the Consent Agenda, as required by MMC Sec 2-2-190(a). Consent Agenda includes:

   a. Approval of Minutes - Regular Meeting May 11, 2026

b. April 2026 Financials

c. Check Register May 26, 2026

d. **Ordinance No. 1106 —** An Ordinance of the Town of Mead, Colorado, Amending Sections 12-1-20 and 12-4-30 of the Mead Municipal Code and Instructing the Town Manager to update the Town's Model Service Plan

e. **Resolution No. 31-R-2026** — A Resolution of the Town of Mead, Colorado, Adopting a Comprehensive Fee Schedule

f. **Resolution No. 32-R-2026** — A Resolution of the Town of Mead, Colorado, Approving Change Order No. 1 to the Construction Agreement Between the Town of Mead and Velocity Constructors, Inc. for the Mead Wastewater Treatment Facility (WWTF) Digester Blower Room Improvements (Project No. 2025-003)

g. **Resolution No. 33-R-2026 —** A Resolution of the Town of Mead, Colorado, Approving an Agreement for Professional Services with RockSol Consulting Group, Inc. for the Weld County Road 5 Bridge Design (RFP No. 2026-002)

9. Public Comment:

3 minute time limit. Comment is for any item whether it is on the agenda or not, unless it is set for public hearing.

10. Legislative Wrap-Up

11. Elected Official Reports

a. Town Trustees

b. Mayor Whitlow

12. Adjournment

13. Work Session: E-Bikes, Electric Scooters, E-Dirt Bikes (OHVs)

The Town of Mead is committed to providing accessible documents and resources for all individuals. However, some complex documents may not be fully accessible in their original format. If you need assistance or reasonable accommodation to access these materials, please contact us by phone 970-535-4477 or email info@townofmead.org.

TO: Honorable Mayor and Trustees

FROM: Helen Migchelbrink, Town Manager

DATE: May 26, 2026

SUBJECT: Town Manager Report

- The Board of Trustees meets twice a month on the second and last Monday at Town Hall. This month, due to the Memorial Day holiday, the Board of Trustees will meet tonight, Tuesday, May 26th, at 6:00 p.m.
- TBK Bank and the Mead Police Department are partnering again to host a free shredding event on Saturday, May 30th, from 9 a.m. to 12 p.m. at the TBK Bank parking lot (141 Main Street). This event offers a secure way for community members to dispose of sensitive documents and reduce the risk of identity theft. Materials will be shredded on-site using mobile shredding trucks and then recycled.
- Mead's Town-Wide Garage Sale will occur on Saturday, May 30th. Registration is now closed. Advertisement will be placed in the Longmont Times-Call along with a full list and map of all participating homes.
- The Historic Highlandlake Church is hosting its annual Pioneer Days on Saturday, May 30th from 11 a.m. to 3 p.m. The event features live music, a community potluck, and activities.
- The Fishing Is Fun clinic will be held June 6th at Lorin Mead Park at Highland Lake. Educational sessions will run from 8 a.m. to 10 a.m. in partnership with Town staff and Colorado Parks and Wildlife. The Mead Area Chamber of Commerce will provide free hot dogs and drinks. This annual event coincides with Colorado's Free Fishing Weekend, when a fishing license is not required.
- A 24-hour ballot box was installed this week by Weld County Elections. It is located at the new parking lot adjacent to the Community Center. It will allow residents to vote here in Mead starting with the June primaries.
- Mead will hold a regular election, coordinated with Weld County, on Tuesday, November 3rd, 2026. The Mayor and four Trustee seats will be filled. An informational meeting about running for Trustee will be scheduled for early August to coincide with the availability of nomination packets. For further information please contact Town Clerk Milissa Peters-Garcia.
- The Mead Motorhead Memorial Day Car Show was held on May 25th at Town Park and down Main Street to Fairbairn and included many local businesses. The Mead Motorheads are celebrating their 21st annual car show this year, and it was a highly successful event.
- The Town of Mead is partnering with the SVVSD Innovation Center to bring a drone show to the community. This program, along with its associated fees, supports students in earning real-world certifications and gaining hands-on experience in technology careers. The drone show is scheduled for July 24th and will launch from Ames Park. In addition to delivering a high-quality experience, this partnership offers a more cost-effective alternative to traditional contracted drone shows while also providing greater community benefit and support.
- The Town's 2025 Financial Audit is moving forward. DMC Auditing and Consulting will prepare the audited financial statements again this year. Drafts will be reviewed and edited over the next 30-60 days. The audit is scheduled to be presented to the Board of Trustees on July 13, 2026. The audited financial statements must be filed with the Office of the State Auditor by July 31, 2026.
- Colorado Intergovernmental Risk Sharing Agency (CIRSA) provides property casualty insurance coverage to the Town through a cooperative agreement. CIRSA December 31, 2025 financial statements are attached.
- CIRSA has opened a portal for the 2027 Property Casual Insurance Renewal. The Town's renewal documents require a thorough review of inventory, capital purchases and financials and is due by June 5th.
- Registration is now open for the Colorado Municipal League's 104th Annual Conference, to be held June 22, 2026 through June 25, 2026, in Westminster. Sessions are available for the education of public officials.

- The High Plains Blvd (WCR 9.5) road construction project continues. The construction of two miles of this road between WCR 32 and WCR 36 includes two travel lanes, bike lanes, two roundabouts located at CR 32 and CR 34, and a ten-foot-wide detached sidewalk. The project is a collaboration among Mead, Weld County and local developers. Currently a new roundabout intersection is being constructed at CR 32 and High Plains Blvd. This roundabout should be completed by July. Once complete, the crews will move to CR 34 and High Plains Blvd to construct a new roundabout in that location. We anticipate the entire project will be open to the public by November.
- There is quite a bit of activity going on at the Municipal facilities site located just east of Liberty Ranch and south of SH 66 on CR 7. This Town owned site will soon be home to Mead's first library, a new Mountainview Fire Station, and a Police headquarters. Construction of the library and fire station are nearing completion and will open later this year. The Police building is under design and will begin construction in the fall.
- A new restroom facility is nearing completion in the Liberty Ranch Park. This permanent facility will have restrooms and storage space to support the recreation events at the park. It will replace the port-o-lets which have been at the park for several years.
- A pedestrian and bicycle underpass that will go under SH 66 and connect the pedestrian trail that runs along CR 7 is under design and right of way acquisition. Construction is anticipated to begin on this project by late this year.
- Saint Vrain Valley School District (SVVSD) is constructing a pre-kindergarten through eighth grade school southeast of Mead High School. The school, Big Sky PK-8, will open for students in the fall of 2026. Mead Police School Resource Officers (SRO's) continue to collaborate with the students, faculty and staff at all three of the Mead schools. The partnership that has been forged between the St. Vrain Valley School District and our Mead Police Department has helped to foster an atmosphere of trust and accountability throughout the schools. The Town will provide a fully trained SRO to Big Sky PK-8.
- Mayor Colleen Whitlow convenes weekly office hours at Mead Town Hall. The office hours are on Mondays from 10:00 a.m. to 12:00 p.m. Please contact the front office for an appointment. Walk ins will be taken as time allows.
- Explore the daily operations of Mead Police officers and staff. Whether responding to service calls, engaging with students, or interacting with residents at community events, the Mead Police Department is committed to improving the quality of life for residents, businesses, and visitors. View the Mead Police Challenges and Needs videos here: http://bit.ly/40G47qm
- Coffee with the Mayor is next scheduled for Saturday June 6th 8:00 a.m. – 10:00 a.m. at the Community Center Peak room. Mayor Whitlow will be available to discuss active development in Mead, Town projects, and respond to citizen comments / general inquiries. Coffee with the Mayor is held the first Saturday of each month.
- Mead Municipal Court was held Tuesday May 19th at 5:00 p.m. at Town Hall with 25 cases on the docket for arraignment and review hearings.
- Town Hall roofing repairs and repairs to the façade will be completed this summer. The roofing contractor is expected to be onsite next week.
- The Colorado State Legislature 2026 session officially ended on May 13th. Colorado Municipal League follows the legislative process and advocates for its members on several bills. The CML Statehouse Report is issued weekly on the CML website. Link: https://www.cml.org/home/advocacy-legal/statehouse-report. Town Attorney, Marcus McAskin will provide the Board of Trustees with a wrap up report at the May 26th meeting.
- Based on the 5-year Pavement Management Maintenance Plan, this year's transportation projects will begin early this Spring. Current road closures due to construction can be found on the town's website: https://www.townofmead.org/engineering/page/street-maintenanceroad-closures.
- Key projects update:
  - 3rd and Welker Intersection – Work continues on the landscaping improvements and restoration of adjacent properties, along with concrete punch list repairs.
  - SH66 Pedestrian Crossing – Staff interviewed three consultants on May 18th for Construction Management Services for the pedestrian underpass project. Reference checks are underway.
- Building Permits:

- 2026 YTD (SF-D): 30 Permits, 317 Certificates of Occupancy
- 2026 YTD (All Permit Types): 161 permits issued, 1,390 inspections

- Boards and Commissions
  - The Planning Commission will hold its next regular meeting on May 20, 2026. A public hearing for the Ariet's Grove/Kitely Planned Unit Development (PUD) is scheduled for that evening.
- Human Resources
  - The Town advertises open positions on Neogov – below is the link: https://www.governmentjobs.com/careers/townofmead
  - Current open positions:
    - Police Officer interviews were held 3/19 & 3/20. One applicant is in backgrounds.
    - Accountant I / II – 19 candidates; interviews being scheduled.
    - MW – Seasonal (2 positions)– posting open until 5/31.
    - Rec Asst – 16 candidates; selected candidates going through background checks.
  - Recently filled positions
    - Administrative Clerk – Selected candidate is scheduled to start on May 26th.
  - Human Resources released an RFP for a benefits broker on May 4th. Proposals are due by May 26th.

Community Development

- Mountain View Fire Rescue's new fire station continues vertical construction. Steel posts and beams west of the apparatus bay have been constructed and a topping out ceremony is being planned.
- High Plains Library District's construction continues with furring exterior walls in preparation for cladding. A portion of the south elevation and the west elevation are cladded.
- The Blushing Raven Bookshop has received a business license and certificate of occupancy to open its brick-and-mortar space at 209 Main St., Suite A.
- Staff prepared and Mayor Whitlow executed an administrative grant request to the Department of Local Affairs (DOLA) to assist in funding and to prepare an Economic Development Strategic Plan.
- Town staff have coordinated with St. Vrain Valley School District regarding a land dedication and Cash in Lieu Intergovernmental Agreement. Town staff and legal have provided comments to SVVSD draft of the IGA. Presentation and consideration before each agency's respective Boards is anticipated in early June.
- The Land Use Code Amendment Project continues with Town staff reviewing chapters drafted by the consultant team. Staff has transitioned from interim updates approved over the last three months to progressing iterations of the full code update with the consultant team. The update ensures that the LUC complies with state laws, best practices and efficiencies in the development processes. The A website for the Land Use Code update has been established to provide ongoing access and information to the public: Land Use Code Update & Outreach | Mead, CO
- The Parks, Recreation, Open Space and Trails (PROST) Master Plan provided a draft of the plan for public review and comment which closed on May 1st. The project team reviewed the feedback of the draft plan with efforts and made appropriate edits. Logan Simpson is preparing the final draft version of the master plan and preparing presentations for public hearing before the Planning Commission on June 17, 2026 and before the Board of Trustees on July 13, 2026. The goal of this plan is to develop a master plan for the future of parks, recreation, open space, and trails efforts in Mead. With the help of a consultant, Logan Simpson, there have been multiple opportunities for input by the residents that helped shape the future of Mead's parks, open space, and trails through this master plan. A website for the PROST plan has been established to provide ongoing access and information to the public: https://www.townofmead.org/development/page/mead-motion-parks-open-space-and-trails-master-plan-update.

Public Works and Engineering

- 2026 Asphalt Reconstruction: Paving is underway in the Grandview neighborhood.
- CDOT regraded the shoulders at all four corners of CR 13/SH 66.
- Digester Blower Project: The wastewater treatment facility will be shut down the week of 5/26 to complete the blower project.
- Staff selected Karen Yank for the public art project at the I-25 roundabouts. Contracting is underway.

- Police Facility Design – an RFQ for CM/GC contractors is due June 9th for the building construction.

Community Engagement

- Community Engagement is collaborating with the Mead Area Chamber of Commerce on the Summer Block Party. This is the first summer community event, scheduled for June 13th at Town Park and featuring vendors, activities, food trucks, live music, and a cornhole tournament.
- Staff has finalized the Mead After-Hours Summer Social on June 26th marking the reimagining of the Town's community concert series into themed After-Hours events featuring live entertainment and expanded community activities. The Summer Social will include free kids' activities, a cornhole tournament, volleyball, and new community yard games. Hazel Miller will headline the evening, performing from 7 p.m. to 9 p.m.
- Staff, in collaboration with the St. Vrain Valley Schools Innovation Center, is finalizing short-form video content and interviews with local businesses. The team will provide completed content to participating business owners and share the series across the Town's social media channels.
- Communications is researching options for audio descriptions for pre-recorded videos in preparation for updated federal accessibility requirements taking effect in 2027. Audio descriptions include narration of both spoken dialogue and important non-verbal visual elements to improve accessibility for individuals with visual impairments. This requirement will primarily impact Board of Trustees video uploads to the Town website and YouTube channel. As part of the same federal accessibility requirements, staff have already implemented accessibility improvements by adding descriptive text to photos and graphics uploaded to the Town's social media platforms.

Police Department

- Staffing update: One candidate in backgrounds to fill the one open position. New Officer Sasha Dickinson is in field training.
- The May Mid-Monthly Report is attached.
- Rancheros, RitaRittos, and Grandview Church donated food for police week.
- Chief Newbanks attended the Weld County Law Enforcement Memorial service on Thursday May 14th.
- Officers are completing firearms qualifications this month.

COLORADO INTERGOVERNMENTAL
RISK SHARING AGENCY
Denver, Colorado

BASIC FINANCIAL STATEMENTS
December 31, 2025 and 2024

CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Colorado Intergovernmental Risk Sharing Agency
Denver, Colorado

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Colorado Intergovernmental Risk Sharing Agency, as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Colorado Intergovernmental Risk Sharing Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Colorado Intergovernmental Risk Sharing Agency, as of December 31, 2025 and 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Colorado Intergovernmental Risk Sharing Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Colorado Intergovernmental Risk Sharing Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Colorado Intergovernmental Risk Sharing Agency's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Colorado Intergovernmental Risk Sharing Agency's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, reconciliation of reserves for unpaid losses and loss adjustment expenses, and the ten-year loss development information on pages IV-IX and 30-32 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Colorado Intergovernmental Risk Sharing Agency's basic financial statements. The combining schedules – net position information, combining statements – revenue, expenses and changes in net position information, and combining schedules – cash flow information on pages 33-38 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining schedules – net position information, combining statements – revenue, expenses and changes in net position information, and combining schedules – cash flow information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Denver, Colorado
April 9, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Colorado Intergovernmental Risk Sharing Agency (the Agency or CIRSA) herein sets forth a narrative overview and analysis of its financial activities for the fiscal years ended December 31, 2025 and 2024.

Overview of the Financial Statements

This overview is an introduction to the Agency's financial statements. The Agency's financial statements consist of four components: (1) basic financial statements, (2) notes to the basic financial statements, (3) required supplementary information that includes the reconciliation of reserves for unpaid losses and loss adjustment and ten-year loss development information, and (4) supplementary information which includes combining schedules.

The Statements of Net Position present information regarding the Agency's assets and liabilities, with the difference between the two being reported as Net Position.

The Statements of Revenue, Expenses, and Changes in Net Position present the financial results of operations for the Agency for the two most recent fiscal years. This statement presents information showing how the Net Position changed during the two most recent fiscal years. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The Statements of Cash Flows detail the cash used and provided by the various activities of the Agency during the fiscal year. However, this statement does not consider unpaid responsibilities that have been established by contract or other underlying events during the fiscal year.

Analysis of Financial Position

The following is a comparison of the financial position of the Agency at December 31, 2025 to December 31, 2024 and December 31, 2024 to December 31, 2023.

	2025	2024	Change
Assets:			
Cash, investments, and accrued investment income	$121,759,798	$ 98,496,751	$ 23,263,047
Capital assets, net	3,342,610	4,045,501	(702,891)
Other current assets	4,232,594	2,324,642	1,907,952
Total assets	129,335,002	104,866,894	24,468,108
Liabilities:			
Reserves for unpaid losses and loss adjustment expenses	69,125,420	63,358,050	5,767,370
SBITA Liability	489,814	963,490	(473,676)
Other current liabilities	3,044,032	2,734,733	309,299
Total liabilities	72,659,266	67,056,273	5,602,993
Net position:			
Invested in capital assets	2,852,796	3,082,011	(229,215)
Restricted	548,174	514,956	33,218
Unrestricted	53,274,766	34,213,654	19,061,112
Total net position	$ 56,675,736	$ 37,810,621	$ 18,865,115

	2024	2023	Change
Assets:			
Cash, investments, and accrued investment income	$ 98,496,751	$ 89,418,033	$ 9,078,718
Capital assets, net	4,045,501	3,173,224	872,277
Other current assets	2,324,642	2,257,198	67,444
Total assets	104,866,894	94,848,455	10,018,439
Liabilities:			
Reserves for unpaid losses and loss adjustment expenses	63,358,050	58,085,300	5,272,750
SBITA Liability	963,490	-	963,490
Other current liabilities	2,734,733	2,693,958	40,775
Total liabilities	67,056,273	60,779,258	6,277,015
Net position:			
Net investment in capital assets	3,082,011	3,173,224	(91,213)
Restricted	514,956	493,110	21,846
Unrestricted	34,213,654	30,402,863	3,810,791
Total net position	$ 37,810,621	$ 34,069,197	$ 3,741,424

Net position as of December 31, 2025, has increased by approximately $18.9 million from the prior year. This increase has resulted from an increase of approximately $24.5 million in assets, offset by an increase in liabilities of approximately $5.6 million. The increase in assets is mainly attributed to an increase in cash, investments, and accrued investment income of approximately $23.3 million. The liability increase is mainly due to a $5.8 million increase in reserves for unpaid losses and loss adjustment expenses. This reserve is an estimate of unpaid claims resulting from events that have occurred on or before December 31, 2025, and 2024. That estimate is determined by an independent actuarial study that considers the Agency's historical experience and loss trends.

Net position as of December 31, 2024, has increased by approximately $3.7 million from the prior year. This increase has resulted from an increase of approximately $10 million in assets, offset by an increase in liabilities of approximately $6.3 million. The increase in assets is mainly attributed to an increase in cash, investments, and accrued investment income of approximately $9.1 million. The liability increase is mainly due to a $5.3 million increase in reserves for unpaid losses and loss adjustment expenses. This reserve is an estimate of unpaid claims resulting from events that have occurred on or before December 31, 2024, and 2023. That estimate is determined by an independent actuarial study that considers the Agency's historical experience and loss trends.

Results of Operations

The following is a comparison of the Agency's Results of Operations for 2025 to 2024 and 2024 to 2023.

	2025 Actual	2024 Actual	Change
Revenues:			
Member contributions, net	$ 58,707,697	$ 52,206,819	$ 6,500,878
Investment income, net	5,614,347	3,489,596	2,124,751
Total revenues	64,322,044	55,696,415	8,625,629
Expenses:			
Losses and loss adjustment expenses	30,949,022	38,106,937	(7,157,915)
General and administrative	13,767,227	13,168,646	598,581
Total expenses	44,716,249	51,275,583	(6,559,334)
Income before distributions	$ 19,605,795	$ 4,420,832	$ 15,184,963

	2024 Actual	2023 Actual	Change
Revenues:			
Member contributions, net	$ 52,206,819	$ 40,263,260	$ 11,943,559
Investment loss, net	3,489,596	3,979,421	(489,825)
Total revenues	55,696,415	44,242,681	11,453,734
Expenses:			
Losses and loss adjustment expenses	38,106,937	42,037,378	(3,930,441)
General and administrative	13,168,646	11,555,863	1,612,783
Total expenses	51,275,583	53,593,241	(2,317,658)
Loss before distributions	$ 4,420,832	$ (9,350,560)	$ 13,771,392

Member contributions increased from 2024 to 2025 as the pools rates increased. There were two additional members of the property/casualty pool and no additional member of the workers' compensation pool in 2025.

Net investment income increased from 2024 to 2025 primarily due to purchases of investments and an increase in market value.

The decrease in loss and loss adjustment expenses from 2024 to 2025 relates to paid claims. The provision for covered events of the current year increased in both 2024 and 2025, the increase was supplemented by a decrease in the change in provision for covered events of prior years in both 2024 and 2025.

Member contributions increased from 2023 to 2024 as the pools rates increased. There were eight additional members of the property/casualty pool and one additional member of the workers' compensation pool in 2024.

Net investment income increased from 2023 to 2024 primarily due to purchases of investments and an increase in market value.

The decrease in loss and loss adjustment expenses from 2023 to 2024 relates to paid claims, during 2023 the Agency experienced a high volume of wind and hail claims. The provision for covered events of the current year increased in both 2023 and 2024, the increase was supplemented by a decrease in the change in provision for covered events of prior years in both 2023 and 2024.

Changes in Net Position

The following details the items that generated the change in net position during 2025, 2024, and 2023.

	2025	2024	2023
Beginning net position	$ 37,810,621	$ 34,069,197	$ 44,198,802
Income (loss) before distributions	19,605,795	4,420,832	(9,350,560)
Distributions and credits to members	(740,680)	(679,408)	(779,045)
Ending net position	$ 56,675,736	$ 37,810,621	$ 34,069,197

The income for 2025 and 2024 loss is explained above. Distributions and credits include loss control audit credits, which are made to members with good safety programs. All the distributions and credits were made to member entities.

The Agency annually updates a target balance for net position. If net position exceeds the target, the Board may approve a distribution back to the members. Since this distribution program was implemented in 1988, $26.5 million has been returned to members through 2007. The Agency did not distribute any amounts under this program during 2008. Since 2009, even though the Agency did not exceed its target, the Board declared annual equity distributions to members who renewed for coverage years 2010 through 2015.

Until 2017, the target included an amount to increase the confidence level of reserves for unpaid losses and loss adjustment expenses and an amount to generate income to fund certain member credit programs. The Agency's policy was to maintain a net position balance to increase the confidence level on reserves for unpaid losses and loss adjustment expenses from the expected value to a 95% confidence level, as determined annually by an independent actuarial study.

In 2017, PriceWaterhouseCoopers LLP conducted a comprehensive study, which identified and quantified specific financial risks facing the Agency including underwriting risk, reserving risk, asset and credit risk and operational risk. A target net position policy was established by the Board to set a minimum target net position equal to a 1-in-200 year occurrence and a maximum target net position as two times a 1-in-200 year occurrence. Briefly, a 1-in-200 year occurrence is defined as a financial event occurring in the next one year time horizon for which there is a 0.5% chance that the Agency's financial risks will fully deplete the Agency's net position. The policy states that if net position exceeds the maximum target, the amount above that maximum will be returned to members. Combined, the Agency's net position falls within the target net position range.

In 2022, PriceWaterhouseCoopers LLP updated the study, resulting in a new target net position range.

In 2024, WTW conducted a new comprehensive study, and the Board of Directors adopted a net position policy. The purpose of the net position policy is to assure that CIRSA holds adequate net position to meet its current and future obligations, particularly those arising from unforeseen events. The policy out lines potential uses for excess net position and potential remediation methods in the event that net position falls below the low-end threshold of the target range.

Capital Assets

At the end of 2025, the Agency had invested $3.3 million in a range of capital assets, primarily a home office building and computer equipment. The depreciation/amortization were greater than additions to capital assets primarily due to amortization of subscription based information technology arrangement (SBITA).

	2025	2024	Change
Land	$ 750,400	$ 750,400	$ -
Buildings and improvements	1,845,511	2,031,094	(185,583)
Machinery and equipment	20,170	18,215	1,955
Furniture and fixtures	3,346	7,354	(4,008)
Computer equipment	42,454	77,195	(34,741)
Subscription Based Information Technology Arrangements (SBITA) Assets	680,729	1,161,243	(480,514)
	$ 3,342,610	$ 4,045,501	$ (702,891)

	2024	2023	Change
Land	$ 750,400	$ 750,400	$ -
Buildings and improvements	2,031,094	2,247,077	(215,983)
Machinery and equipment	18,215	13,569	4,646
Furniture and fixtures	7,354	12,705	(5,351)
Computer equipment	77,195	149,473	(72,278)
Subscription Based Information Technology Arrangements (SBITA) Assets	1,161,243	-	1,161,243
	$ 4,045,501	$ 3,173,224	$ 872,277

No major capital additions were made in 2025. During 2024, the Agency implemented GASB 96, resulting in an increase in capital assets of approximately $1.2m.

More detailed information about the Agency's capital assets is presented in Note 7 to the financial statements.

Economic Factors

The following important economic factors should be considered when evaluating the financial position and operating results of the Agency.

Loss and loss adjustment expenses and the corresponding reserve are based on estimates that are subject to inherent variability caused by the nature of the insurance process. The potentially long period between the occurrence of an insured event and the final settlement of a claim and the possible effects of changes in the legal, social, and economic environments contribute to this variability. In response to this uncertainty, the Agency continually reviews these estimates, obtains independent actuarial studies, and adjusts the estimates as necessary as experience develops or new information becomes known. Such adjustments are made in current operations. Also, the Agency maintains a balance in net position, which increases funding of unpaid claim responsibilities to a 95% confidence level, as determined by independent actuarial studies.

Investments in debt securities consist of United States government and corporate obligations, which are carried at fair value. The fair value of investments is subject to volatility due to market conditions, such as market interest rates. An increase in market interest rates will cause a reduction in the fair value of debt securities already held and impact the Agency's financial position by creating unrealized losses. Conversely, a decrease in market interest rates will cause an increase in the fair value of debt securities already held and impact the Agency's financial position by creating unrealized gains. The Agency adheres to an investment policy and applicable Colorado statutes to maintain a high-quality portfolio. These investments are monitored regularly and managed with the assistance of a professional advisory firm.

Contacting the Agency's Financial Management

This financial report is designed to provide our members, regulators and other interested parties with a general overview of the Agency's finances and to demonstrate the Agency's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Agency's Finance Department, 3665 Cherry Creek North Drive, Denver, CO 80209.

BASIC FINANCIAL STATEMENTS

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
STATEMENTS OF NET POSITION
December 31, 2025 and 2024

Assets	2025	2024
Current assets:		
Investments in debt securities, at fair value (amortized cost of $3,900,021 and $14,011,173 at December 31, 2025 and 2024, respectively)	$ 3,894,520	$ 13,772,806
Cash and cash equivalents	52,641,685	33,694,668
Accrued investment income	359,955	302,047
Receivable from members	965,993	983,289
Excess insurance receivable, net	1,990,198	879,881
Prepaid expenses	1,266,051	457,763
Other assets	10,352	3,709
Total current assets	61,128,754	50,094,163
Noncurrent assets:		
Investments in debt securities, at fair value (amortized cost of $63,738,592 and $51,871,547 at December 31, 2025 and 2024, respectively)	62,662,612	48,902,505
Deposit with NLC Mutual Insurance Company	1,072,425	1,072,425
Deposit with Government Entities Mutual Inc	1,128,601	752,300
Capital assets, net	3,342,610	4,045,501
Total noncurrent assets	68,206,248	54,772,731
Total assets	$ 129,335,002	$ 104,866,894

Liabilities and Net Position	2025	2024
Current liabilities:		
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables	$ 32,779,958	$ 29,989,628
SBITA Liability	489,814	473,676
Accounts payable and accrued liabilities	2,026,370	1,606,423
Member credits payable	941,759	892,547
Special contribution plan deposits	25,000	25,000
Unearned member contributions	50,903	210,763
Total current liabilities	36,313,804	33,198,037
Noncurrent liabilities:		
Reserves for unpaid losses and loss adjustment expenses, net, of excess insurance recoverables	36,345,462	33,368,422
SBITA Liability	-	489,814
Total noncurrent liabilities	36,345,462	33,858,236
Total liabilities	72,659,266	67,056,273
Net position:		
Net investment in capital assets	2,852,796	3,082,011
Restricted	548,174	514,956
Unrestricted	53,274,766	34,213,654
Total net position	56,675,736	37,810,621
Total liabilities and net position	$ 129,335,002	$ 104,866,894

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

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
Years ended December 31, 2025 and 2024

	2025	2024
Operating revenues:		
Member contributions earned (net of excess insurance and reinsurance premiums and brokerage commissions of $20,138,564 and $18,114,923 in 2025 and 2024, respectively)	$ 58,707,697	$ 52,206,819
Total operating revenues	58,707,697	52,206,819
Operating expenses:		
Losses and loss adjustment expenses	30,949,022	38,106,937
General and administrative	13,767,227	13,168,646
Total operating expenses	44,716,249	51,275,583
Operating income	13,991,448	931,236
Nonoperating revenue:		
Net investment income	5,614,347	3,489,596
Income before distributions	19,605,795	4,420,832
Distributions and credits to members and withdrawn members	(740,680)	(679,408)
Increase in net position	18,865,115	3,741,424
Net position, beginning of year	37,810,621	34,069,197
Net position, end of year	$ 56,675,736	$ 37,810,621

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

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
STATEMENT OF CASH FLOWS
December 31, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Contributions collected from members, net of excess insurance premiums and brokerage commissions paid	$ 57,939,444	$ 52,528,285
Losses and loss adjustment expenses paid, net	(26,291,969)	(33,380,858)
General and administrative expenses paid	(12,784,089)	(12,180,451)
Net cash provided by operating activities	18,863,386	6,966,976
Cash flows from noncapital financing activities:		
Distributions and credits to members	(691,469)	(846,732)
Cash flows from capital and related financing activities:		
Purchase of capital assets	(55,422)	(53,069)
Disposal of capital assets	5,881	-
Payment for subscription asset	(473,676)	(478,053)
Net cash used in capital and related financing activities	(523,217)	(531,122)
Cash flows from investing activities:		
Purchases of investments	(25,107,616)	(7,498,438)
Proceeds from sale of investments	10,387,672	-
Proceeds from calls or maturities of investments	12,700,252	12,873,132
Investment income collected, net	3,694,310	3,063,642
Investment in Government Entities Mutual Inc.	(376,301)	-
Net cash provided by investing activities	1,298,317	8,438,336
Net increase in cash and cash equivalents	18,947,017	14,027,458
Cash and cash equivalents, beginning of year	33,694,668	19,667,210
Cash and cash equivalents, end of year	$ 52,641,685	$ 33,694,668

Reconciliation of operating loss to net cash provided by operating activities:		
Operating income	$ 13,991,448	$ 931,236
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	752,432	622,335
Changes in operating assets and liabilities:		
Receivable from members	17,296	102,551
Excess insurance receivable	(1,110,317)	(546,671)
Prepaid expenses and other assets	(625,689)	84,389
Reserves for unpaid losses and loss adjustment expenses	5,767,370	5,272,750
Accounts payable and accrued liabilities	419,947	73,574
Other assets	(189,241)	292,286
Unearned member contributions	(159,860)	134,526
Net cash provide by operating activities	$ 18,863,386	$ 6,966,976

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Colorado Intergovernmental Risk Sharing Agency

Colorado Intergovernmental Risk Sharing Agency (CIRSA or the Agency) was formed January 1, 1991, by the combination of the Colorado Intergovernmental Risk Sharing Agency Property and Casualty Pool (Property and Casualty Pool or CIRSA/PC) and the Colorado Intergovernmental Risk Sharing Agency for Workers' Compensation Pool (Workers' Compensation Pool or CIRSA/WC). The Property and Casualty Pool was originally formed January 1, 1982 to provide property and liability coverages and related services for its member municipalities. The Workers' Compensation Pool was originally formed January 1, 1988 to provide workers' compensation coverages and related services for its member municipalities. The combination was made pursuant to authorization by the board of directors and by a vote of the membership, and accordingly, the financial statements are presented on the Agency as a single entity.

Membership in CIRSA is evidenced by execution of the Bylaws and Intergovernmental Agreement. At December 31, 2025, CIRSA membership consisted of 239 municipalities and 55 special districts. There were 292 members of the Property and Casualty Pool and 137 members of the Workers' Compensation Pool with 135 being members of both pools. At December 31, 2025, 201 member municipalities have populations of less than 10,000; 29 member municipalities have populations between 10,000 and 40,000; and 12 member municipalities have populations between 40,000 and 154,061. Based on earned premium, approximately 81% relates to property and casualty and 19% relates to workers' compensation coverage. CIRSA's general objectives are to provide member municipalities and special districts defined property and liability and/or workers' compensation coverages through joint self-insurance and excess insurance. Any member may withdraw from CIRSA by giving written notice to the board of directors of the prospective effective date of its withdrawal. Members may be admitted by a vote of the board of directors absent a membership request to deny admittance. CIRSA's rate-setting policies are established by the board of directors, in consultation with independent actuaries. The board of directors may credit members' future contributions if the board considers total net position exceeds business needs. Although it has never occurred, CIRSA member municipalities and special districts are subject to a supplemental assessment in the event of a deficiency. In addition to the coverage described above, the board of directors has authorized CIRSA to provide claims administration and loss control services to Colorado nonmember public entities. At December 31, 2025 and 2024, the Agency was not providing this service to any other nonmember public entity.

Reporting Entity and Fund Type

The Agency has no component units using the criteria as set forth in accounting principles generally accepted in the United States of America, set forth by the Governmental Accounting Standards Board (GASB). The Agency is a public entity risk pool and is accounted for as an enterprise fund (a business-type activity).

Basis of Presentation

The accompanying basic financial statements have been prepared using the flow of economic resources measurement focus and the accrual method of accounting, in accordance with accounting principles generally accepted in the United States of America. The Property and Casualty Pool and Workers' Compensation Pool are accounted for separately for the purpose of identifying economic funds and member interests but are presented as a single entity in the accompanying basic financial statements. All inter-pool accounts and transactions have been eliminated.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of basic financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant estimates include the reserves for unpaid losses and loss adjustment expenses. Actual results could differ from those estimates.

Net Position

Net position is classified as follows:

Net investment in capital assets: This represents the total investment in capital assets net of accumulated depreciation/amortization and reduced by outstanding debt balances of the subscription based information technology arrangements.

Restricted net position: Restricted net position includes amounts that are on deposit with the Division of Insurance of the State of Colorado to satisfy regulatory requirements.

Unrestricted net position: Unrestricted net position represents resources from the continuing operations of the Agency that are not invested in capital assets or restricted as to use by an external third party.

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use unrestricted resources first, then restricted, as needed.

Classification of Revenues and Expenses

The Agency has classified revenues and expenses as either operating or nonoperating according to the following criteria:

Operating revenues and expenses: Revenues and expenses that result from providing property and liability coverages, workers' compensation coverage, claims administration, and loss control services and related services for member municipalities and nonmember public entities.

Nonoperating revenues and expenses: Revenues and expenses that are not included as operating revenues or expenses. Nonoperating revenues include investment income.

Investments

Investments in debt securities consist of United States government and corporate obligations and are carried at fair value, which is based upon quoted market prices.

The Agency accounts for its investments in accordance with GASB Statement No. 72, *Fair Value Measurement and Application* (GASB 72). GASB 72 requires governmental entities to report investments at fair value in the statement of net position. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The amortization of bond premium or discount is calculated using the effective interest method taking into consideration specified interest and principal provisions over the life of the bond. Bonds containing call provisions are amortized to the call or maturity value or date that produces the lowest asset value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The classification of investments as current or noncurrent is based on the maturity date of the security and the ability to be used to pay current obligations. Generally, investments maturing within a year are classified as current.

All investment income, including changes in the fair value of investments, is recognized as revenue (or expense) in the statements of revenue, expenses, and changes in net position. Gains and losses on investments sold are realized in operations and are computed based on the specific-identification method. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in the prior year(s) and the current year.

Cash and Cash Equivalents

For purposes of the statements of cash flows, cash and cash equivalents include cash on deposit, money market funds, and other investments with maturities of three months or less at the date of acquisition. The Agency’s cash on deposit amounts are held in Colotrust and Wells Fargo accounts.

Cash deposits in non-interest bearing accounts are insured up to $250,000 by the Federal Deposit Insurance Corporation for 2025 and 2024, respectively. At December 31, 2025 and 2024, the Agency’s cash deposits in non-interest bearing accounts had balances of $3,350,609 and $5,667,224, respectively. Also, these amounts, in addition to cash deposits in interest bearing accounts, are collateralized by securities held by another institution or held in trust, as required by the provisions of the Public Deposit Protection Act.

Capital Assets

Capital assets are stated at cost at the date of acquisition. CIRSA’s capitalization policy includes all items with a value of $2,500 or more, and an estimated useful life of greater than one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets as follows:

Asset class	Useful life in years
Buildings and improvements	30 years
Machinery and equipment	3 years
Furniture and fixtures	5 years
Telephone system	3 years
Computer equipment	3-5 years

SBITA assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Member Contributions

Member contributions are earned on a pro rata basis over the applicable contract periods. The period over which risk protection is provided is generally consistent with the contract period, and the contract periods are consistent with the Agency's fiscal year-end. The members' coverages are continuous until canceled. At December 31, 2025 and 2024, there are no contract acquisition costs that should be deferred. Member contributions receivable, if significantly aged, can be recovered by withholding applicable credits. As such, no allowance is recorded and no receivables are written off. The Agency considers anticipated investment income in determining if a premium deficiency exists.

Excess Insurance and Reinsurance

The cost of excess insurance and reinsurance coverage is charged to income ratably over the period of coverage and is reported as a reduction of member contributions earned. Losses, loss adjustment expenses, and the reserves for loss and loss adjustment expenses are reported net of reinsured amounts.

Reserve for Unpaid Losses and Loss Adjustment Expenses

The reserve for unpaid losses and loss adjustment expenses represents the estimated ultimate net cost of all claims reported, plus claims incurred and not reported and the related loss adjustment expenses, including the effects of inflation and other societal and economic factors. The Agency does not discount reserves for unpaid losses and loss adjustment expenses. The reserve for unpaid losses and loss adjustment expenses is estimated by an independent third-party actuary using individual case-basis valuations and statistical analysis. Those estimates are subject to inherent variability caused by the nature of the insurance process. The potentially long period between the occurrence of an insured event and the final settlement of a claim and the possible effects of changes in the legal, social, and economic environments contribute to this variability. Although considerable variability is inherent in the estimates of ultimate losses and loss adjustment expenses and the resulting reserves, management believes that the reserves for unpaid losses and loss adjustment expenses are adequate. The estimates are continually reviewed and adjusted as necessary as experience develops or new information becomes known; such adjustments are included in current operations. The reserve for unpaid losses and loss adjustment expenses is classified as current or noncurrent based on an independent actuarial estimate of the amount of losses and loss adjustment expenses to be paid in the next year.

Income Taxes

The Agency provides an essential governmental function to its members as described in Section 115 of the Internal Revenue Code, and accordingly, its revenue is exempt from federal and state income taxes. The Agency has received a determination letter regarding its tax status from the Internal Revenue Service. Therefore, the accompanying basic financial statements do not include a provision for income taxes.

Administration Fee

Most general and administrative expenses of CIRSA are recorded by CIRSA/PC, which charges an administration fee to CIRSA/WC for its share of these expenses. Administration fees, which were $3,639,827 and $3,325,141 during 2025 and 2024, respectively, are eliminated in the accompanying basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Member Credits Payable

Each year, CIRSA's board of directors declares and allocates various credits to members. As of December 31, 2025, and 2024, member credits payable consists of the following:

	2025	2024
Loss control credit accounts	$ 919,919	$ 870,707
Equity credits held for deductibles	21,840	21,840
	$ 941,759	$ 892,547

Loss Control Credit Accounts

The Loss Control Credit Accounts Program was designed to encourage members to establish and implement safety-related programs. During 2025 and 2024, the board of directors designated $751,053 and $708,207, respectively, to be allocated to members based on the results of an annual loss control audit performed by CIRSA. Members receive a "score" for loss control activities during the year and the total loss control credit is allocated to members based on this score. Members can apply their credit to future contributions, receive a cash payment, or receive loss control credits, which can be applied to the purchase of safety-related items. Undistributed amounts in loss control credit accounts were $919,919 and $870,707 at December 31, 2025 and 2024, respectively.

Equity Credits

In prior years, the CIRSA board awarded equity credits for members of the property and casualty pool when the net position of the pool was considered to have exceeded business needs. Members may retain these distributions in the pools so that the credits can be applied against future deductible payments and the credits earn interest. Interest of $0 was credited in 2025 and 2024. The equity credits held for deductibles payable at December 31, 2025 and 2024 was $21,840. The equity credits to be paid to members were $0 at December 31, 2025 and 2024.

Paid Time Off

The Agency has a paid time off leave policy. Employees are entitled to 28.50 to 35.50 days of paid time off leave per year depending on their length of service. Upon termination of employment, employees who have 6 months or more years of service are paid for their unused non-forfeited accrued PTO time. The liability for compensated absences consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave. Accrued paid time off pay of $1,350,640 and $1,277,758 was included in accounts payable and accrued liabilities on the accompanying statements of net position at December 31, 2025 and 2024, respectively.

NOTE 2 - INVESTMENTS

The Agency's investments in debt securities at December 31 are summarized as follows:

	Amortized cost	Gross unrealized gains	Gross unrealized losses	Fair value
2025:				
U.S. Treasury securities	$ 10,798,363	$ 62,913	$ (57,597)	$ 10,803,679
U.S. Government agency obligations	372,583	-	(41,725)	330,858
Corporate obligations	6,607,696	41,797	(63,012)	6,586,481
Mortgage backed securities	34,780,363	255,541	(1,033,355)	34,002,549
Municipal securities	15,079,608	40,488	(286,531)	14,833,565
Total	$ 67,638,613	$ 400,739	$ (1,482,220)	$ 66,557,132
2024:				
U.S. Treasury securities	$ 11,657,320	$ -	$ (378,125)	$ 11,279,195
U.S. Government agency obligations	7,756,528	505	(247,782)	7,509,251
Corporate obligations	4,161,861	-	(172,495)	3,989,366
Mortgage backed securities	28,159,234	2,102	(1,734,603)	26,426,733
Municipal securities	14,147,777	3,193	(680,204)	13,470,766
Total	$ 65,882,720	$ 5,800	$ (3,213,209)	$ 62,675,311

Fair values represent quoted market value prices for securities traded in the public marketplace. The Agency's investment holdings are primarily classified per GASB 72, as Level 2 inputs within the Fair Value hierarchy, except for U.S. Treasury securities investment holdings that are classified as Level 1 inputs within the Fair Value hierarchy.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It establishes a hierarchy for fair value measurements based upon the inputs to the valuation and the degree to which they are observable or not observable in the market. The three levels in the hierarchy are as follows:

- Level 1 – Inputs to the valuation are based upon quoted prices (unadjusted) for identical assets or liabilities in active markets that are accessible as of the measurement date.

- Level 2 – Inputs to the valuation include quoted prices in either markets that are not active, or in active markets for similar assets or liabilities, inputs other than quoted prices that are observable, and inputs that are derived principally from or corroborated by observable market data.

- Level 3 – Inputs to the valuation are unobservable inputs for the asset or liability.

NOTE 2 - INVESTMENTS (CONTINUED)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Financial assets measured at fair value on a recurring basis are reflected in the Agency's balance sheet at December 31, 2025 as follows:

		Fair Value Measurement Using		
	12/31/2025	**Level 1**	**Level 2**	**Level 3**
2025:				
U.S. Treasury securities	$ 10,803,679	$ 10,803,679	$ -	$ -
U.S. Government agency obligations	330,858	-	330,858	-
Corporate obligations	6,586,481	-	6,586,481	-
Mortgage backed securities	34,002,549	1	34,002,549	-
Municipal securities	14,833,565	-	14,833,565	-
Total	$ 66,557,132	$ 10,803,680	$ 55,753,453	$ -
Financial assets that are not leveled:				
NLC Mutual Insurance Company	$ 1,072,425			
Government Entities Mutual Inc	1,128,601			
Colotrust	50,680,592			

Financial assets measured at fair value on a recurring basis are reflected in the Agency's balance sheet at December 31, 2024 as follows:

		Fair Value Measurement Using		
	12/31/2024	**Level 1**	**Level 2**	**Level 3**
2024:				
U.S. Treasury securities	$ 11,279,195	$ 11,279,195	$ -	$ -
U.S. Government agency obligations	7,509,251	-	7,509,251	-
Corporate obligations	3,989,366	-	3,989,366	-
Mortgage backed securities	26,426,733	-	26,426,733	-
Municipal securities	13,470,766	-	13,470,766	-
Total	$ 62,675,311	$ 11,279,195	$ 51,396,116	$ -
Financial assets that are not leveled:				
NLC Mutual Insurance Company	$ 1,072,425			
Government Entities Mutual Inc	752,300			
Colotrust	30,314,163			

NOTE 2 - INVESTMENTS (CONTINUED)

A summary of the amortized cost and fair value of the Agency's investments in debt securities at December 31, 2025 and 2024, by contractual maturity, is as follows:

	2025	
	Amortized Cost	Fair Value
Maturity:		
Due in one year or less	$ 3,900,021	$ 3,894,520
Due after one through five years	35,321,658	34,881,414
Due after five through ten years	13,248,073	13,374,082
Due after ten years	15,168,861	14,407,116
	$ 67,638,613	$ 66,557,132

	2024	
	Amortized Cost	Fair Value
Maturity:		
Due in one year or less	$ 14,011,173	$ 13,772,806
Due after one through five years	31,797,509	30,239,009
Due after five through ten years	4,423,932	4,263,256
Due after ten years	15,650,106	14,400,240
	$ 65,882,720	$ 62,675,311

As of December 31, 2025, the Agency had the following investments:

		Remaining maturity (in years)			
Investment type	Fair value	Less than 1	1-5	6-10	Over 10
U.S. Treasury securities	$ 10,803,679	$ 748,128	$ 6,627,491	$ 3,428,060	-
U.S. Government agency obligations	330,858	-	330,858	-	-
Corporate obligations	6,586,481	1,016,857	5,158,547	411,077	-
Mortgage backed securities	34,002,549	319,315	10,054,200	9,221,918	14,407,116
Municipal securities	14,833,565	1,810,220	12,710,318	313,027	-
	66,557,132	3,894,520	34,881,414	13,374,082	14,407,116
Local government investment pool	50,680,592	50,680,592	-	-	-
	$ 117,237,724	$ 54,575,112	$ 34,881,414	$ 13,374,082	$ 14,407,116

NOTE 2 - INVESTMENTS (CONTINUED)

As of December 31, 2024, the Agency had the following investments:

		Remaining maturity (in years)			
Investment type	**Fair value**	**Less than 1**	**1-5**	**6-10**	**Over 10**
U.S. Treasury securities	$ 11,279,195	$ 4,504,470	$ 5,998,809	$ 775,916	$ -
U.S. Government agency obligations	7,509,250	5,315,837	1,883,772	309,641	-
Corporate obligations	3,989,366	-	3,989,366	-	-
Mortgage backed securities	26,426,734	3,152,668	5,696,127	3,177,699	14,400,240
Municipal securities	13,470,766	799,831	12,670,935	-	-
	62,675,311	13,772,806	30,239,009	4,263,256	14,400,240
Local government investment pool	30,314,163	30,314,163	-	-	-
	$ 92,989,474	$ 44,086,969	$ 30,239,009	$ 4,263,256	$ 14,400,240

As of December 31, 2025, and 2024, the Agency had invested in the Colorado Local Government Liquid Asset Trust (COLOTRUST) (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust records its investments at fair value and the Agency records its investment in the Trust using the net asset value method. There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the Agency matches the duration of its bond portfolio to the corresponding liabilities. The applicable duration is determined by an annual actuarial study. Callable bonds are considered in the duration calculation at their call date, if deemed to be priced to be called. Additionally, the Agency's investment policy limits the maturity of bonds to fifteen years from the date of purchase.

Credit Risk

At December 31, 2025 and 2024, the Agency's holdings of U.S. agency obligations were rated Aaa by Standard & Poor's and Aaa by Moody's Investors Service. COLOTRUST has been rated AAAM by Standard & Poor's at December 31, 2025 and 2024.

State law limits investments in corporate bonds to those that carry at least two credit ratings from any of the nationally recognized credit rating agencies that are not rated below "AA- or Aa3" upon purchase. State law limits investments in municipal bonds to those that carry at least two credit ratings from any of the nationally recognized credit rating agencies that are not rated below "AA" upon purchase. Further, state law limits investments in commercial paper to those that carry at least two credit ratings from any of the nationally recognized credit rating agencies that are not rated below "A1, P1 or F1" upon purchase. Each of the Agency's corporate bonds, municipal bonds and commercial paper meets or exceeds these criteria upon purchase. All of the Agency's corporate bonds, municipal bonds and commercial paper remain at or above these criteria as of December 31, 2025 and 2024.

NOTE 2 - INVESTMENTS (CONTINUED)

Corporate obligations	Amount	Rating as of December 31, 2025
Amazon Company Inc	$ 271,025	AA
Apple Inc	660,265	AA+
Bank of New York Mellon	711,529	AA-
Chevron Corp	698,126	AA-
CME Group Inc	811,507	AA-
VISA Inc	685,612	AA-
Automatic Data Processing	698,652	AA-
Johnson & Johnson Corp	331,558	AAA
Procter & Gamble Company	692,282	AA-
Walmart Inc	701,350	AA
Exxon Mobile	324,575	AA-
Total	$ 6,586,481	

U.S. Government Agency Obligations	Amount	Rating as of December 31, 2025
Fannie Mae	$ 330,858	AA+
	$ 330,858	

U.S. Treasury Securities	Amount	Rating as of December 31, 2025
U.S. Treasury	$ 10,803,679	AA+

Mortgage Backed Assets	Amount	Rating as of December 31, 2025
Federal National Mortgage Association	$ 15,544,795	AA+
Federal Home Loan Mortgage Corporation	3,200,576	AAA
Federal Home Loan Mortgage Corporation	9,400,206	AA+
Government National Mortgage Association	5,596,122	AA+
Federal Home Loan Mortgage Corporation SLST	260,850	N/R
	$ 34,002,549	

NOTE 2 - INVESTMENTS (CONTINUED)

Municipal securities	Amount	Rating as of December 31, 2025
Alabama Federal Aid Highway	$ 555,720	AAA
Andover MA	918,887	AAA
Austin TX Independent School District	878,160	Aaa
Bexar County TX	971,160	AAA
Cornell University	160,596	AA
Cypress-Fairbanks TX Indpendent School	533,017	AAA
Dallas TX Area Rapid Transit	503,875	AA+
Dallas TX Independent School District	760,793	AAA
Hawaii State	967,610	AA+
Irving TX	499,625	AAA
Keller TX Independent School District	588,219	AAA
Metro Government Nashville & Davidson	281,019	AA
Missouri State Health & Educational Facility	697,382	AA+
Multnomah County OR	592,596	AAA
Multnomah County OR School District	123,368	AA
New York State Dorm Authority	222,984	AA+
New York State Urban Development Corporation	699,104	Aa1
Oklahoma City OK Water Utilities	169,466	AAA
Oregon State	224,336	AA+
Oregon State Community Colleges & Community College Districts	395,152	AA
Oregon State Department of Adminstrative Services	278,006	AAA
President & Fellows of Harvard	876,644	AAA
Round Rock TX	194,538	AAA
Stanford University	779,203	AAA
Tennesse State School Bond Authority	199,366	AAA
Tri-County OR Metro Transporation District	313,368	AAA
University of Chicago	833,294	AA-
Utah State Transit Authority Sales Tax	616,077	AA+
	$ 14,833,565	
	$ 66,557,132	

NOTE 2 - INVESTMENTS (CONTINUED)

Corporate obligations	Amount	Rating as of December 31, 2024
Apple Inc	$ 628,584	AA+
Chevron Corp	378,150	AA-
VISA Inc	661,911	AA-
Automatic Data Processing	456,611	AA-
Johnson & Johnson Corp	183,306	AAA
Procter & Gamble Company	676,964	AA-
Walmart Inc	683,950	AA
Exxon Mobile	319,890	AA-
Total	$ 3,989,366	

U.S. Government Agency Obligations	Amount	Rating as of December 31, 2024
Federal National Mortgage Association	$ 5,233,840	AA+
Federal Home Loan Mortgage Corporation	2,275,411	AA+
	$ 7,509,251	

U.S. Treasury Securities	Amount	Rating as of December 31, 2024
U.S. Treasury	$ 11,279,195	AA+

Mortgage Backed Assets	Amount	Rating as of December 31, 2024
Federal National Mortgage Association	$ 11,185,841	AA+
Federal Home Loan Mortgage Corporation	1,363,906	AAA
Federal Home Loan Mortgage Corporation	8,502,639	AA+
Government National Mortgage Association	4,796,770	AA+
Federal Home Loan Mortgage Corporation SLST	297,237	AA+
JP Morgan Structured	280,341	AA+
	$ 26,426,734	

NOTE 2 - INVESTMENTS (CONTINUED)

Municipal securities	Amount	Rating as of December 31, 2024
Alabama Federal Aid Highway	$ 534,031	AAA
Andover MA	879,140	AAA
Austin TX Independent School District	864,510	Aaa
Bexar County TX	934,010	AAA
Boston MA Water & Sewer Commission	38,944	AAA
Cypress-Fairbanks TX Indpendent School	531,846	AAA
Dallas TX Area Rapid Transit	493,945	AA+
Dallas TX Independent School District	760,537	AAA
El Paso TX	259,048	AA
Forsyth County GA School District	109,714	AAA
Hawaii State	930,630	AA+
Irving TX	489,540	AAA
Kauai County HI	705,859	AA
Keller TX Independent School District	588,503	AAA
Metro Government Nashville & Davidson	270,092	AA
Missouri State Health & Educational Facility	683,543	AA+
Multnomah County OR	571,194	AAA
Multnomah County OR School District	119,346	AA
New York State Dorm Authority	609,551	AA+
New York State Urban Development Corporation	690,060	AA+
Oklahoma City OK Water Utilities	163,431	AAA
Oregon State	323,045	AA+
Oregon State Community Colleges & Community College Districts	380,992	AA
Oregon State Department of Adminstrative Services	268,817	AAA
Round Rock TX	187,576	AAA
Tennesse State School Bond Authority	195,566	AA+
Tri-County OR Metro Transporation District	299,852	AAA
Utah State Transit Authority Sales Tax	587,443	AA+
	$ 13,470,765	
	$ 62,675,311	

NOTE 2 - INVESTMENTS (CONTINUED)

Concentration of Credit Risk

State law limits investments in corporate bonds of any single issuer to five percent of the Agency's portfolio. No single issuer of corporate bonds represents more than five percent of the Agency's portfolio. However, more than 5 percent of the Agency's investments were invested as follows as of December 31:

	2025		2024	
Federal National Mortgage Association	$ 15,544,795	23.36%	$ 16,419,681	26.20%
Federal Home Loan Mortgage Corporation	$ 12,600,782	18.93%	$ 12,141,956	19.37%
Government National Mortgage Association	$ 5,596,122	8.41%	$ 4,796,770	7.65%

Proceeds from the sales, calls and maturities of debt securities during 2025 and 2024 were approximately $23,088,000 and $12,873,000, respectively. Gross gains of $390 and $0 were realized on those sales and calls for 2025 and 2024, respectively. Gross losses of $165,315 and $0 were realized on sales and calls for 2025 and 2024, respectively.

At December 31, 2025 and 2024, bonds with a carrying value of $548,174 and $514,956, respectively, were pledged to the Division of Insurance of the State of Colorado to satisfy regulatory requirements.

The carrying amounts of other financial instruments at December 31, 2025 and 2024, which includes cash and cash equivalents, short-term investments, premiums receivable, interest and dividends due, and accrued accounts payable and accrued other expenses, and payables to affiliates, approximate their fair values because of the short maturity of these instruments. However, commercial paper included in cash equivalents and short-term investments is carried at amortized cost.

The Agency's investment income is summarized as follows:

	Year ended December 31, 2025	Year ended December 31, 2024
Debt securities	$ 1,983,809	$ 1,596,856
Cash and cash equivalents	1,827,520	1,319,658
Net realized losses on sale of investments	(164,925)	-
Net increase in the fair value of investments	2,125,929	713,499
Gross investment income	5,772,333	3,630,013
Investment expenses	(157,986)	(140,417)
Net investment income	$ 5,614,347	$ 3,489,596

NOTE 2 - INVESTMENTS (CONTINUED)

NLC Mutual Insurance Company provided workers' compensation reinsurance to the Agency from 2002 through 2006 and property reinsurance from 2003 through 2006. NLC Mutual Insurance Company is also a risk pool, as is the Agency. To obtain the reinsurance, the Agency was required to make capital contributions to become a member of the NLC Mutual Insurance Company pool, in addition to regular premiums paid. The related capital contributions associated with NLC Mutual Insurance Company are presented as a deposit at cost of $1,072,425 as of December 31, 2025, and 2024.

Government Entities Mutual Inc. provided liability reinsurance to the Agency in 2022. Government Entities Mutual Inc. is also a risk pool, as is the Agency. To obtain the reinsurance, the Agency was required to make capital contribution to become a member of the Government Entities Mutual Inc. pool, in addition to regular premiums. The related capital contribution associated with Government Entities Mutual Inc. are presented as a deposit at cost of $1,128,601 and $752,300 as of December 31, 2025, and 2024, respectively.

NOTE 3 - EXCESS INSURANCE AND REINSURANCE

The Agency has entered into various excess insurance and reinsurance contracts to limit large losses and minimize exposure on large risks. Coverage for policies is provided under the following terms:

Year(s) ended	Reinsurance coverage
1996 – 2005	100% of statutory limits in excess of $400,000 for workers' compensation coverage.
2006 – 2012	100% of statutory limits in excess of $500,000 for workers' compensation coverage.
2013	100% of statutory limits in excess of $500,000 for workers' compensation coverage for all claims made by employees other than firefighters or police officers, $750,000 for all claims made by firefighters or police officers except $1,000,000 for all claims made by firefighters under Colorado HB 07-1008.
2014 -2015	100% of statutory limits in excess of $500,000 for workers' compensation coverage for all claims made by employees other than firefighters or police officers, $750,000 for all claims made by firefighters or police officers except $1,250,000 for all claims made by firefighters under Colorado HB 07-1008.
2016 - 2021	100% of statutory limits in excess of $500,000 for workers' compensation coverage for all claims made by employees other than firefighters or police officers, $750,000 for all claims made by firefighters or police officers
2022	100% of statutory limits in excess of $750,000 for workers' compensation coverage for all claims made by employees other than firefighters or police officers, $1,000,000 for all claims made by firefighters or police officers
2023-2025	100% of statutory limits in excess of $750,000 for workers' compensation coverage.

NOTE 3 - EXCESS INSURANCE AND REINSURANCE (CONTINUED)

Year(s) ended	Excess insurance
2003 – 2005	Excess liability – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence (except auto liability, which is 100% of $500,000 in excess of $1,000,000 and Public Offcials' Errors and Omissions, which is also 100% of $4,000,000 in excess of $10,000,000 annual aggregate per member). Excess property – 100% of $500,000,000 in excess of $1,000,000 per claim/occurrence. Property reinsurance – 100% of $500,000 in excess of $500,000 per claim/occurrence.
2006	Excess liability – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence (except auto liability, which is 100% of $500,000 in excess of $1,000,000 and Public Officials' Errors and Omissions, which is also 100% of $4,000,000 in excess of $1,000,000 but has a $10,000,000 annual aggregate per member). Liability reinsurance – 100% of $500,000 in excess of $500,000 per claim/occurrence. Excess property – 100% of $500,000,000 in excess of $1,000,000 per claim/occurrence. Property reinsurance – 100% of $500,000 in excess of $500,000 per claim/occurrence.
2007 – 2013	Liability reinsurance – 100% of $4,400,000 in excess of $600,000 per claim/occurrence (except auto liability, which is 100% of $900,000 in excess of $600,000 and Public Officials' Errors and Omissions, which is also 100% of $4,400,000 in excess of $600,000 but has a $10,000,000 annual aggregate per member). Excess property – 100% of $500,000,000 in excess of $500,000 per claim/occurrence.
2014 - 2015	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence for all liability losses. Public Officials' Errors and Omissions has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $500,000 per claim/occurrence.
2016 - 2017	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence for all auto liability losses. 100% of $9,000,000 in excess of $1,000,000 for all General Liability, Police Professional Liability and Public Officials' Errors and Omissions. Public Officials' Errors and Omissions has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $500,000 per claim/occurrence.
2018	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence for all auto liability losses. 100% of $9,000,000 in excess of $1,000,000 for all General Liability, Police Professional Liability and Public Officials' Errors and Omissions. Public Officials' Errors and Omissions has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $1,000,000 per claim/occurrence.

NOTE 3 - EXCESS INSURANCE AND REINSURANCE (CONTINUED)

Year(s) ended	Excess insurance
2019	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence for all auto liability losses. 100% of $9,000,000 Liability and Public Officials' Errors and Omissions. Public Officials' Errors and Omissions has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $1,000,000 per claim/occurrence, except for wind/hail. Wind/hail losses - 100% of $500,000,000 in excess of $5,000,000 per claim/occurrence with a buy-back of $4,000,000 for events
2020	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence for all auto liability losses. 100% of $9,000,000 in excess of $1,000,000 for all General Liability, Police Professional Liability and Public Officials' Errors and Omissions. Public Officials' Errors and Omissions has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $1,000,000 in excess of $5,000,000 per claim/occurrence with a buy-back of $3,000,000 for events 2 through 4.
2021	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 in excess of $1,000,000 for all General Liability, Police Professional Liability and Public Officials' Errors and Omissions. Public Officials' Errors and Omissions has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $1,000,000 per claim/occurrence, except for wind/hail. Wind/hail losses - 100% of $500,000,000 in excess of $5,000,000 per claim/occurrence.
2022	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 Omissions losses . 100% of $8,500,000 in excess of $1,500,000 for all police professional liability. General Liability, Public Officials' Errors and Omissions and Police Professional has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $1,000,000 per claim/occurrence, except for wind/hail. Wind/hail losses - 100% of $500,000,000 in excess of $5,000,000 per claim/occurrence.
2023-2025	Liability reinsurance – 100% of $4,000,000 in excess of $1,000,000 per claim/occurrence for all auto liability losses. 100% of $9,000,000 in excess of $1,000,000 for all General Liability, Public Officials' Errors and Omissions losses, and Police Professional liability. General Liability, Public Officials' Errors and Omissions and Police Professional has a $10,000,000 annual aggregate per member. Excess property – 100% of $500,000,000 in excess of $1,000,000 per claim/occurrence, except for wind/hail. Wind/hail losses - 100% of $500,000,000 in excess of $5,000,000 per claim/occurrence.

NOTE 3 - EXCESS INSURANCE AND REINSURANCE (CONTINUED)

The Agency does not have a legal obligation to pay losses or loss adjustment expenses in excess of the annually established loss fund and amounts recoverable under excess specific and aggregate insurance contracts. Losses and loss adjustment expenses incurred in excess of loss funds and amounts recoverable from excess insurance are direct liabilities of the participating members. However, the excess agreements do not relieve the Agency of its obligations, and a failure of the excess insurer to honor its obligations could result in losses to the Agency. The Agency evaluates and monitors the financial condition of its excess insurers and reinsurers to minimize its exposure to loss from excess insurer insolvency. Management of the Agency believes its excess insurers and reinsurers are financially sound and will continue to meet their contractual obligations.

Excess insurance and reinsurance has reduced member contributions earned and losses and loss adjustment expenses by the following amounts:

	Year ended December 31,	
	2025	**2024**
Member contributions earned		
Premiums paid	$ 19,839,415	$ 17,815,747
Brokerage commissions	299,149	299,176
Loss and loss adjustment expenses paid	1,914,658	6,932,034
Loss and loss adjustment expenses unpaid	4,382,331	10,058,836

The Agency has the following excess insurance and reinsurance recoverable at December 31:

	2025	**2024**
Government Entities Mutual Inc	$ 431,981	$ 1,278,000
NLC Mutual Insurance Company	2,570,901	6,501,395
Lloyds Syndicates	1,301,401	1,314,309
Everest Indemnity Insurance Company	182,396	183,984
International General Insurance Company	110,700	68,018
Tokio Marine Kiln	186,409	68,018
Ironshore Speciality Insurance Company	127,046	115,965
Canopius Insurance Services	127,046	115,965
Starr Surplus	88,560	108,829
HDI Global Insurance Company	146,920	132,356
Zurich North America Commercial	127,046	115,965
Allied World	71,696	47,947
The Princeton Excess and Surplus Lines Insurance Company	71,696	47,947
RSUI Indemnity Company	678	405
Old Republic	776,028	839,614
Safety National	52,025	-
	$ 6,372,529	$ 10,938,717

NOTE 3 - EXCESS INSURANCE AND REINSURANCE (CONTINUED)

The below amounts are recorded as follows at December 31:

	2025	2024
Excess reinsurance receivable, net	$ 1,990,198	$ 879,881
Reserves for unpaid losses and loss adjustment expenses	4,382,331	10,058,836
	$ 6,372,529	$ 10,938,717

The Agency's excess insurers and reinsurers had the following AM Best ratings at December 31, 2025:

Reinsurer	AM Best rating
NLC Mutual Insurance Company	N/A
Government Entities Mutual Inc	N/A
Great American E & S Insurance Company	A+
RSUI Indemnity Company	A++
Axis Surplus Insurance Company	A
HDI Global Insurance Company	A+
Ironshore Specialty Insurance Company	A
Everest Indemnity Insurance Company	A+
Canopius US Insurance, Inc	A-
Allied World Assurance Company	A+
The Princeton Excess and Surplus Lines Insurance Company	A+
Tokio Marine Kiln, Lloyds Syndicate	N/A
Unicorn, Lloyds Syndicate	N/A
Atrium Underwriters Limited, Lloyds Syndicate	N/A
Ki Insurance, Lloyds Syndicate	N/A
Fidelis, Lloyds Syndicate	A
Evanston Insurance Company	A
Steadfast Insurance Company	A+
Lloyds Syndicate	N/A
Lexington Insurance Company	A
Chubb European Group SE	A++
Mitsui Sumitomo Insurance Company of America	A+
Obsidian Specialty Insurance Company	A-
Liberty Surplus Insurance Corporation	A
Midwest Employers Casualty Company	A+
AXIS Specialty Insurance SE, Lloyds Syndicate	N/A
HCC International Insurance Company, Lloyds Syndicate	N/A
Rokstone Group Holdings, Lloyds Syndicate	N/A
CNA Hardy, Lloyds Syndicate	N/A
Convex Group, Lloyds Syndicate	A

NOTE 3 - EXCESS INSURANCE AND REINSURANCE (CONTINUED)

Reinsurer	AM Best rating
Liberty Specialty Markets, Lloyds Syndicate	N/A
Royal and Sun Alliance Insurance, Lloyds Syndicate	N/A
Alchemy Underwriting, Lloyds Syndicate	N/A
Sompo International, Lloyds Syndicate	N/A
Inigo, Lloyds Syndicate	N/A
QBE European Company Operations, Lloyds Syndicate	N/A
Brit Insurance, Lloyds Syndicate	N/A
Dale Syndicate Services, Lloyds Syndicate	N/A
Ark Global Property, Lloyds Syndicate	N/A
Amwins Amplify, Lloyds Syndicate	N/A
Dale DUAL MGU, Lloyds Syndicate	N/A
Beazley Syndicates AFB, Lloyds Syndicate	N/A

The Agency’s Executive Director serves on the board of directors of both NLC Mutual Insurance Company and Government Entities Mutual Inc.

NOTE 4 - RESERVES FOR UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

Beginning January 1, 1986, the Agency’s coverage to member municipalities for all lines except for property, auto physical damage, and workers’ compensation is on a claims-made basis. Accordingly, claims incurred in one year but not reported until a subsequent year are accounted for in the year reported. Claims incurred prior to January 1, 1986 are accounted for in the year of the loss occurrence. The following table provides a reconciliation of the beginning and ending reserve balances, net of excess insurance recoverable:

	Year ended December 31,	
	2025	2024
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables, beginning of year	$ 63,358,049	$ 58,085,300
Add incurred loss and loss adjustment expenses, net of excess insurance:		
Provision for covered events of the current year	40,417,412	43,056,481
Decrease in provision for covered events of prior years	(9,468,392)	(4,949,544)
Total incurred losses and loss adjustment expenses, net of excess insurance	30,949,020	38,106,937
Deduct payments:		
For claims attributable to covered events of the current year	8,353,161	12,908,842
For claims attributable to covered events of prior years	16,828,488	19,925,346
Total payments	25,181,649	32,834,188
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables, end of year	$ 69,125,420	$ 63,358,049

NOTE 4 - RESERVES FOR UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES (CONTINUED)

As a result of changes in estimates of insured events in prior years, the provision for loss and loss adjustment expenses decreased by $9,468,392 and by $4,949,544 in 2025 and 2024, respectively. The change in estimates resulted due to favorable development for losses incurred in years prior to 2025 and 2024, respectively.

The anticipated effect of inflation is implicitly considered when estimating liabilities for losses and loss adjustment expenses. While anticipated, price increases due to inflation are considered in estimating the ultimate claim costs, the increase in average severities of claims is caused by several factors that vary with the individual type of policy written. Future average severities are projected based on historical trends adjusted for implemented changes in underwriting standards, policy provisions, and general economic trends. Those anticipated trends are monitored based on actual development and are modified if necessary.

NOTE 5 - ACCUMULATED MEMBERS' NET POSITION

Pursuant to the Agency's bylaws, the board of directors may, at their discretion, credit or distribute accumulated members' equity to member municipalities or transfer such accumulated excesses to a reserve fund that may be used to pay claims and expenses related thereto. Amounts credited or distributed to members are recorded as a charge to net position when they are declared.

The board of directors has adopted a policy that sets forth a formula that establishes a target range for net position. Net position in excess of the maximum of the target range is returned to members. The target computation considers underwriting risk, reserving risk, asset and credit risk and operational risk and is updated annually for approval by the board.

In 2025 and 2024, the board authorized the Agency to credit $751,053 and $708,207, respectively, to member municipalities and withdrawn members. At December 31, 2025 and 2024, $941,759 and $892,547 of credits remained undistributed, respectively. The undistributed amounts are included in member credits payable in the accompanying statements of net position. The credits, and the related undistributed amounts, are applied to future deductibles, contributions, or loss control accounts in accordance with the requests of the member municipalities.

Pursuant to regulations of the Division of Insurance of the State of Colorado (the Division), the Agency is required to maintain a minimum surplus in conformity with statutory accounting practices prescribed or permitted by the Division of $500,000. At December 31, 2025 and 2024, the Agency's statutory surplus was $56,882,517 and $40,330,386 respectively. The Agency's statutory net (loss) income for the years ended December 31, 2025 and 2024 was $17,479,866 and $3,707,334, respectively.

NOTE 6 - CAPITAL ASSETS

Capital asset activity was as follows:

	Balance at January 1, 2025	Additions	Deletions	Balance at December 31, 2025
Land:				
Historical cost	$ 750,400	$ -	$ -	$ 750,400
Accumulated depreciation	-	-	-	-
Total	750,400	-	-	750,400
Building and improvements:				
Historical cost	8,154,999	26,315	-	8,181,314
Accumulated depreciation	(6,123,905)	(211,898)	-	(6,335,803)
Total	2,031,094	(185,583)	-	1,845,511
Machinery and equipment:				
Historical cost	335,861	13,359	-	349,220
Accumulated depreciation	(317,646)	(11,404)	-	(329,050)
Total	18,215	1,955	-	20,170
Furniture and fixtures:				
Historical cost	786,526	-	-	786,526
Accumulated depreciation	(779,172)	(4,008)	-	(783,180)
Total	7,354	(4,008)	-	3,346
Telephone system:				
Historical cost	12,592	-	-	12,592
Accumulated depreciation	(12,592)	-	-	(12,592)
Total	-	-	-	-
Computer equipment:				
Historical cost	994,874	15,747	(5,880)	1,004,741
Accumulated depreciation	(917,679)	(50,488)	5,880	(962,287)
Total	77,195	(34,741)	-	42,454
Subscription Based Information Technology Arrangements:				
Historical cost	1,441,543	-	-	1,441,543
Accumulated amortization	(280,300)	(480,514)	-	(760,814)
Total	1,161,243	(480,514)	-	680,729
Total property and equipment, net	$ 4,045,501	$ (702,891)	$ -	$ 3,342,610

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Balance at January 1, 2024	Additions	Deletions	Balance at December 31, 2024
Land:				
Historical cost	$ 750,400	$ -	$ -	$ 750,400
Accumulated depreciation	-	-	-	-
Total	750,400	-	-	750,400
Building and improvements:				
Historical cost	8,117,963	37,036	-	8,154,999
Accumulated depreciation	(5,870,886)	(253,019)	-	(6,123,905)
Total	2,247,077	(215,983)	-	2,031,094
Machinery and equipment:				
Historical cost	319,828	16,033	-	335,861
Accumulated depreciation	(306,259)	(11,387)	-	(317,646)
Total	13,569	4,646	-	18,215
Furniture and fixtures:				
Historical cost	786,526	-	-	786,526
Accumulated depreciation	(773,821)	(5,351)	-	(779,172)
Total	12,705	(5,351)	-	7,354
Telephone system:				
Historical cost	12,592	-	-	12,592
Accumulated depreciation	(12,592)	-	-	(12,592)
Total	-	-	-	-
Computer equipment:				
Historical cost	994,874	-	-	994,874
Accumulated depreciation	(845,401)	(72,278)	-	(917,679)
Total	149,473	(72,278)	-	77,195
Subscription Based Information				
Historical cost	-	1,441,543	-	1,441,543
Accumulated amortization	-	(280,300)	-	(280,300)
Total	-	1,161,243	-	1,161,243
Total property and equipment, net	$ 3,173,224	$ 872,277	$ -	$ 4,045,501

NOTE 7 – LONG-TERM LIABILITIES

Long-term liabilities activity was as follows:

	Balance at January 1, 2025	Additions	Deletions	Balance at December 31, 2025	Amount Due Within One Year
Subscriptions Payable	$ 963,490	$ -	$ (473,676)	$ 489,814	$ 489,814
Compensated Absences	1,277,758	72,882	-	1,350,640	1,350,640
Total	$ 2,241,248	$ 72,882	$ (473,676)	$ 1,840,454	$ 1,840,454

	Balance at January 1, 2024	Additions	Deletions	Balance at December 31, 2024	Amount Due Within One Year
Subscriptions Payable	$ -	$ 1,441,543	$ (478,053)	$ 963,490	$ 473,676
Compensated Absences	1,095,611	182,147	-	1,277,758	1,277,758
Total	$ 1,095,611	$ 1,623,690	$ (478,053)	$ 2,241,248	$ 1,751,434

Subscription Based Information Technology Agreements

The Agency has entered into subscription-based information technology arrangements (SBITAs) for claims management system. The SBITA arrangement ends in 2027.

As of December 31, 2025, SBITA assets and the related accumulated amortization totaled $1,441,543 and $760,814, respectively.

The future subscription payments under SBITA agreements are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 489,814	$ 6,886	$ 496,700
Totals	$ 489,814	$ 6,886	$ 496,700

NOTE 8 - CONTINGENCIES

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Agency participates in the property and liability and workers' compensation pools offered by the Agency and carries commercial insurance for boiler and machinery. The Agency also has a fiduciary bond for benefit plans, a blanket fidelity policy for employee dishonesty and a policy for cyber coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

In the normal course of operations, the Agency is involved in litigation related principally to claims made under insurance contracts. Those actions are considered by the Agency in estimating the reserves for losses and loss adjustment expenses. In the opinion of management, the resolution of these matters will not have a material effect on the Agency's financial position, results of operations, or liquidity.

NOTE 9 - DEFINED CONTRIBUTION MONEY PURCHASE PENSION PLAN

The employees of the Agency participate in the Colorado Intergovernmental Risk Sharing Agency Retirement Plan, which is a defined contribution plan established by the Agency and is maintained and administered by Vanguard Fiduciary Trust Company. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees become plan members upon employment. Under this plan, 10% of the plan members' compensation is withheld and remitted to the Plan Administrator along with a matching payment of 10% from the Agency. The Agency's contributions, plus earnings, are 100% vested. There is no liability for benefits under the plan beyond the Agency's matching payments. Plan provisions and contribution requirements are established and may be amended by the Agency's Board of Directors.

Contributions made by plan members and the Agency for the years ended December 31, 2025 and 2024, which represents the 10% required contribution, are as follows:

	2025	2024
Plan members	$ 644,509	$ 583,227
Agency	$ 644,509	$ 583,227

This information is an integral part of the accompanying basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
RECONCILIATION OF RESERVES FOR UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES (UNAUDITED)
Years ended December 31, 2025 and 2024

	2025			2024		
	WC Pool	**PC Pool**	**Combined**	**WC Pool**	**PC Pool**	**Combined**
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables	$ 14,262,316	$ 49,095,733	$ 63,358,049	$ 12,196,863	$ 45,888,437	$ 58,085,300
Add incurred losses and loss adjustment expenses, net of excess insurance recoverables:						
Provision for covered events of the current year	5,999,535	34,417,877	40,417,412	6,984,265	36,072,216	43,056,481
Decrease in provision for covered events of prior years	(577,090)	(8,891,302)	(9,468,392)	(349,686)	(4,599,858)	(4,949,544)
Total incurred losses and loss adjustment expenses, net of excess insurance	5,422,445	25,526,575	30,949,020	6,634,579	31,472,358	38,106,937
Deduct payments, net of excess insurance recoverables:						
For claims attributable to covered events of the current year	1,183,262	7,169,899	8,353,161	1,259,172	11,649,670	12,908,842
For claims attributable to covered events of prior years	4,829,397	11,999,091	16,828,488	3,309,954	16,615,392	19,925,346
Total payments	6,012,659	19,168,990	25,181,649	4,569,126	28,265,062	32,834,188
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables	$ 13,672,102	$ 55,453,318	$ 69,125,420	$ 14,262,316	$ 49,095,733	$ 63,358,049

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
WORKERS' COMPENSATION POOL
TEN-YEAR LOSS DEVELOPMENT INFORMATION (UNAUDITED)
December 31, 2025
(In Thousands of Dollars)

The following table illustrates how the Workers' Compensation Pool's (Pool) earned revenue (net of excess insurance) and investment income compare to related costs of loss (net of loss assumed by excess insurers) and other expenses assumed by the Pool as of the end of each of the previous ten years.
The rows of the table are defined as follows:

(1) This line shows the total of each year's gross earned member contributions and reported investment revenues, amounts of excess insurance/premiums, and reported member contributions (net of excess insurance) and reported investment revenue.
(2) This line shows each year's other operating costs of the Pool including overhead and claims expense not allocable to individual claims.
(3) This line shows the Pool's gross incurred losses and allocated loss adjustment expense, losses assumed by excess insurers, and net incurred adjustment expenses (both paid and accrued) as originally reported at the end of the year in which the event that triggered coverage occurred (called coverage year).
(4) This section of ten rows shows the cumulative net amounts paid as of the end of successive years, for each coverage year.
(5) This line shows the latest reestimated amount of losses assumed by excess insureres for each coverage year.
(6) This section of ten rows shows how each coverage year's net incurred losses increased or decreased as of the end of successive years. (This annual reestimation results from new information received on known losses, reevaluation of existing information on known losses, and emergence of new losses not previously known).
(7) This line compares the latest reestimated net incurred losses amount to the amount originally established (line 3) and shows whether this latest estimate of losses is greater or less than originally thought.

As data for individual coverage years mature, the correlation between original estimates and reestimated amounts is commonly used to evaluate the accuracy of net incurred losses currently recognized in less mature coverage years. The columns of the table show data for successive coverage years.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1. Member contributions and investment income:										
Earned	$ 8,308	$ 8,620	$ 8,942	$ 10,074	$ 10,304	$ 8,026	$ 6,894	$ 11,326	$ 12,492	$ 14,540
Excess/reinsurance premiums	1,193	1,302	1,504	1,634	1,472	1,541	1,544	1,012	968	1,102
Net earned	7,115	7,318	7,438	8,440	8,832	6,485	5,350	10,314	11,524	13,438
2. Unallocated expenses	752	1,272	1,757	2,082	2,590	3,144	2,918	3,172	3,523	3,864
3. Estimated incurred losses and expenses, end of coverage year:										
Incurred	5,430	5,807	5,696	5,978	5,123	6,028	6,296	6,397	6,984	6,000
Assumed by excess insurers	-	-	-	-	-	-	-	-	-	-
Net incurred	5,430	5,807	5,696	5,978	5,123	6,028	6,296	6,397	6,984	6,000
4. Net paid (cumulative) as of:										
End of accident year	1,036	1,288	1,303	1,235	1,068	1,205	1,555	1,368	1,259	1,183
One year later	2,269	2,980	2,833	3,065	2,505	3,250	3,128	3,401	2,890	-
Two years later	2,878	3,674	3,781	3,761	3,369	4,056	3,864	5,026	-	-
Three years later	3,135	4,068	4,282	4,409	3,824	4,601	4,308	-	-	-
Four years later	3,192	4,316	4,578	4,471	4,127	4,893	-	-	-	-
Five years later	3,262	4,387	5,045	4,520	4,476	-	-	-	-	-
Six years later	3,272	4,389	5,045	4,673	-	-	-	-	-	-
Seven years later	3,273	4,388	5,046	-	-	-	-	-	-	-
Eight years later	3,305	4,387	-	-	-	-	-	-	-	-
Nine years later	3,305	-	-	-	-	-	-	-	-	-
5. Reestimated losses and expenses assumed by excess insurers	-	-	-	-	-	-	-	-	-	-
6. Reestimated net incurred losses and expenses:										
End of accident year	5,430	5,807	5,696	5,978	5,123	6,028	6,296	6,397	6,984	6,000
One year later	5,113	5,906	5,516	5,850	5,565	6,388	5,292	6,885	6,400	-
Two years later	4,393	5,318	5,369	5,727	4,939	5,902	5,209	6,736	-	-
Three years later	4,020	4,950	5,491	5,475	4,627	5,709	5,119	-	-	-
Four years later	3,512	4,735	5,751	5,072	4,722	5,646	-	-	-	-
Five years later	3,470	4,715	5,534	4,973	4,663	-	-	-	-	-
Six years later	3,346	4,528	5,334	4,824	-	-	-	-	-	-
Seven years later	3,333	4,388	5,155	-	-	-	-	-	-	-
Eight years later	3,305	4,387	-	-	-	-	-	-	-	-
Nine years later	3,305	-	-	-	-	-	-	-	-	-
7. (Decrease) increase in estimated net incurred losses and expenses from end of coverage year	(2,125)	(1,420)	(541)	(1,154)	(460)	(382)	(1,177)	339	(584)	-

Unaudited – See accompanying independent auditors' report.

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
PROPERTY AND CASUALTY POOL TEN-YEAR LOSS DEVELOPMENT INFORMATION
(UNAUDITED)

December 31, 2025

(In Thousands of Dollars)

The following table illustrates how the Property and Casualty Pool's (Pool) earned revenue (net of excess insurance) and investment income compare to related costs of loss (net of loss assumed by excess insurers) and other expenses assumed by the Pool as of the end of each of the previous ten years. The rows of the table are defined as follows:

(1) This line shows the total of each year's gross earned member contributions and reported investment revenues, amounts of excess insurance premiums, and reported member contributions (net of excess insurance) and reported investment revenue.

(2) This line shows each year's other operating costs of the Pool including overhead and claims expense not allocable to individual claims.

(3) This line shows the Pool's gross incurred losses and allocated loss adjustment expense, losses assumed by excess insurers, and net incurred losses and loss adjustment expenses (both paid and accrued) as originally reported at the end of the year in which the event that triggered coverage occurred (called coverage year).

(4) This section of ten rows shows the cumulative net amounts paid as of the end of successive years, for each coverage year.

(5) This line shows the latest reestimated amount of losses assumed by excess insurers for each coverage year.

(6) This section of ten rows shows how each coverage year's net incurred losses increased or decreased as of the end of successive years. (This annual reestimation results from new information received on known losses, reevaluation of existing information on known losses, and emergence of new losses not previously known.)

(7) This line compares the latest reestimated net incurred losses amount to the amount originally established (line 3) and shows whether this latest estimate of losses is greater or less than originally thought.

As data for individual coverage years mature, the correlation between original estimates and reestimated amounts is commonly used to evaluate the accuracy of net incurred losses currently recognized in less mature coverage years. The columns of the table show data for successive coverage years.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1. Member contributions and investment income:										
Earned	$ 24,831	$ 25,341	$ 27,404	$ 30,865	$ 34,799	$ 36,116	$ 38,571	$ 48,014	$ 61,320	$ 69,921
Excess/reinsurance premiums	5,563	5,874	7,410	9,926	10,134	10,543	11,234	14,085	17,147	19,036
Net earned	19,268	19,467	19,994	20,939	24,665	25,573	27,337	33,929	44,173	50,885
2. Unallocated expenses	7,801	7,947	7,838	7,562	6,578	6,654	7,985	8,296	12,971	13,543
3. Estimated incurred losses and expenses, end of coverage year:										
Incurred	15,801	24,518	32,006	23,759	14,551	20,170	26,815	40,129	36,072	34,418
Assumed by excess/reinsurers	1,069	9,893	13,743	6,620	-	-	-	-	-	-
Net incurred	14,732	14,625	18,263	17,139	14,551	20,170	26,815	40,129	36,072	34,418
4. Net paid (cumulative) as of:										
End of accident year	5,479	5,579	7,477	4,941	3,973	6,332	6,736	15,185	11,650	7,170
One year later	7,644	9,259	11,423	8,742	6,433	13,207	13,348	20,519	18,943	-
Two years later	10,840	9,891	13,913	11,987	8,583	16,963	18,368	22,732	-	-
Three years later	11,871	10,552	14,702	12,577	10,755	20,618	19,210	-	-	-
Four years later	11,915	10,639	15,269	12,791	12,879	21,814	-	-	-	-
Five years later	11,887	10,724	15,623	12,947	13,261	-	-	-	-	-
Six years later	12,246	10,775	15,779	12,958	-	-	-	-	-	-
Seven years later	12,254	10,778	15,819	-	-	-	-	-	-	-
Eight years later	12,261	10,780	-	-	-	-	-	-	-	-
Nine years later	12,300	-	-	-	-	-	-	-	-	-
5. Reestimated losses and expenses assumed by excess/reinsurers	1,539	7,374	17,186	-	-	-	-	-	-	-
6. Reestimated net incurred losses and expenses:										
End of accident year	14,732	14,625	18,263	17,139	14,551	20,170	26,815	40,129	36,072	34,418
One year later	13,065	13,242	17,520	15,780	11,454	21,004	22,295	34,726	32,905	-
Two years later	12,623	11,409	16,286	15,195	12,675	22,746	22,517	30,321	-	-
Three years later	12,756	10,873	15,888	14,208	13,189	23,234	20,826	-	-	-
Four years later	12,614	11,921	15,973	13,675	13,621	23,082	-	-	-	-
Five years later	12,409	10,950	16,387	13,111	13,790	-	-	-	-	-
Six years later	12,331	10,822	12,266	12,968	-	-	-	-	-	-
Seven years later	12,364	10,819	16,606	-	-	-	-	-	-	-
Eight years later	12,362	10,780	-	-	-	-	-	-	-	-
Nine years later	12,386	-	-	-	-	-	-	-	-	-
7. (Decrease) increase in estimated net incurred losses and expenses from end of coverage year	(2,346)	(3,845)	(1,657)	(4,171)	(761)	2,912	(5,989)	(9,808)	(3,167)	-

Unaudited – See accompanying independent auditors' report.

SUPPLEMENTARY INFORMATION

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
COMBINING SCHEDULE – STATEMENT OF NET POSITION INFORMATION
December 31, 2025

Assets	CIRSA/ PC	CIRSA/ WC	Combining Adjustments	Combined
Current assets:				
Investments in debt securities, at fair value	$ 2,015,907	$ 1,878,613	$ -	$ 3,894,520
Cash and cash equivalents	41,647,867	10,993,818	-	52,641,685
Accrued investment income	204,786	155,169	-	359,955
Receivable from members	743,776	222,217	-	965,993
Excess insurance receivable, net	1,420,264	569,934	-	1,990,198
Interpool accounts receivable	3,829	82,823	(86,652)	-
Prepaid expenses	640,362	625,689	-	1,266,051
Other assets	10,352	-	-	10,352
Total current assets	46,687,143	14,528,263	(86,652)	61,128,754
Noncurrent assets:				
Investments in debt securities, at fair value	35,940,096	26,722,516	-	62,662,612
Deposit with NLC Mutual Insurance Company	678,073	394,352	-	1,072,425
Deposit with Government Entities Mutual Inc	1,128,601	-	-	1,128,601
Capital assets, net	2,976,813	365,797	-	3,342,610
Total noncurrent assets	40,723,583	27,482,665	-	68,206,248
Total assets	$ 87,410,726	$ 42,010,928	$ (86,652)	$ 129,335,002
Liabilities and Net Position				
Current liabilities:				
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables	$ 28,288,039	$ 4,491,919	$ -	$ 32,779,958
SBITA Liability	489,814	-	-	489,814
Accounts payable and accrued liabilities	1,835,765	190,605	-	2,026,370
Interpool payable	82,823	3,829	(86,652)	-
Member credits payable	234,348	707,411	-	941,759
Special contribution plan deposits	-	25,000	-	25,000
Unearned member contributions	-	50,903	-	50,903
Total current liabilities	30,930,789	5,469,667	(86,652)	36,313,804
Noncurrent liabilities:				
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables	27,165,279	9,180,183	-	36,345,462
SBITA Liability	-	-	-	-
Total noncurrent liabilities	27,165,279	9,180,183	-	36,345,462
Total liabilities	58,096,068	14,649,850	(86,652)	72,659,266
Net position:				
Net investment in capital assets	2,486,999	365,797	-	2,852,796
Restricted	548,174	-	-	548,174
Unrestricted	26,279,485	26,995,281	-	53,274,766
Total net position	29,314,658	27,361,078	-	56,675,736
Total liabilities and net position	$ 87,410,726	$ 42,010,928	$ (86,652)	$ 129,335,002

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
COMBINING SCHEDULE – STATEMENT OF NET POSITION INFORMATION
December 31, 2024

Assets	CIRSA/ PC	CIRSA/ WC	Combining Adjustments	Combined
Current assets:				
Investments in debt securities, at fair value	$ 9,060,230	$ 4,712,576	$ -	$ 13,772,806
Cash and cash equivalents	22,713,362	10,981,306	-	33,694,668
Accrued investment income	160,470	141,577	-	302,047
Receivable from members	805,872	177,417	-	983,289
Excess insurance receivable, net	-	879,881	-	879,881
Interpool accounts receivable	31,909	98,028	(129,937)	-
Prepaid expenses	457,763	-	-	457,763
Other assets	3,709	-	-	3,709
Total current assets	33,233,315	16,990,785	(129,937)	50,094,163
Noncurrent assets:				
Investments in debt securities, at fair value	27,688,652	21,213,853	-	48,902,505
Deposit with NLC Mutual Insurance Company	678,073	394,352	-	1,072,425
Deposit with Government Entities Mutual Inc	752,300	-	-	752,300
Capital assets, net	3,613,162	432,339	-	4,045,501
Total noncurrent assets	32,732,187	22,040,544	-	54,772,731
Total assets	$ 65,965,502	$ 39,031,329	$ (129,937)	$ 104,866,894
Liabilities and Net Position				
Current liabilities:				
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables	$ 25,158,555	$ 4,831,073	$ -	$ 29,989,628
SBITA Liability	473,676	-	-	473,676
Accounts payable and accrued liabilities	1,447,134	159,289	-	1,606,423
Interpool payable	98,028	31,909	(129,937)	-
Member credits payable	179,669	712,878	-	892,547
Special contribution plan deposits	-	25,000	-	25,000
Unearned member contributions	207,508	3,255	-	210,763
Total current liabilities	27,564,570	5,763,404	(129,937)	33,198,037
Noncurrent liabilities:				
Reserves for unpaid losses and loss adjustment expenses, net of excess insurance recoverables	23,937,179	9,431,243	-	33,368,422
SBITA Liability	489,814	-	-	489,814
Total noncurrent liabilities	24,426,993	9,431,243	-	33,858,236
Total liabilities	51,991,563	15,194,647	(129,937)	67,056,273
Net position:				
Net investment in capital assets	2,649,672	432,339	-	3,082,011
Restricted	514,956	-	-	514,956
Unrestricted	10,809,311	23,404,343	-	34,213,654
Total net position	13,973,939	23,836,682	-	37,810,621
Total liabilities and net position	$ 65,965,502	$ 39,031,329	$ (129,937)	$ 104,866,894

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
COMBINING SCHEDULE – REVENUE, EXPENSES AND CHANGES IN NET POSITION INFORMATION
Year Ended December 31, 2025

	CIRSA/ PC	CIRSA/ WC	Combining Adjustments	Combined
Operating revenues:				
Member contributions	$ 66,379,456	$ 12,466,805	$ -	$ 78,846,261
Excess/reinsurance premiums	(18,786,997)	(1,052,418)	-	(19,839,415)
Brokerage commissions	(249,149)	(50,000)	-	(299,149)
Member contributions earned	47,343,310	11,364,387	-	58,707,697
Administration fee	3,639,827	-	(3,639,827)	-
Total operating revenues	50,983,137	11,364,387	(3,639,827)	58,707,697
Operating expenses:				
Losses and loss adjustment expenses	25,526,577	5,422,445	-	30,949,022
Personnel	8,818,216	-	-	8,818,216
General operating	3,112,269	66,542	-	3,178,811
Professional consultation	1,177,419	-	-	1,177,419
Travel	435,278	-	-	435,278
Taxes	-	157,503	-	157,503
Administration fee	-	3,639,827	(3,639,827)	-
General and administrative	13,543,182	3,863,872	(3,639,827)	13,767,227
Total operating expenses	39,069,759	9,286,317	(3,639,827)	44,716,249
Operating income	11,913,378	2,078,070	-	13,991,448
Nonoperating revenue:				
Net investment income	3,541,564	2,072,783	-	5,614,347
Gain before transfers	15,454,942	4,150,853	-	19,605,795
Transfers out - Distributions and credits to members and withdrawn members	(114,223)	(626,457)	-	(740,680)
Change in net position	15,340,719	3,524,396	-	18,865,115
Net position, beginning of year	13,973,939	23,836,682	-	37,810,621
Net position, end of year	$ 29,314,658	$ 27,361,078	$ -	$ 56,675,736

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
COMBINING SCHEDULE – REVENUE, EXPENSES AND
CHANGES IN NET POSITION INFORMATION
Year Ended December 31, 2024

	CIRSA/ PC	CIRSA/ WC	Combining Adjustments	Combined
Operating revenues:				
Member contributions	$ 59,070,599	$ 11,251,143	$ -	$ 70,321,742
Excess/reinsurance premiums	(16,897,365)	(918,382)	-	(17,815,747)
Brokerage commissions	(249,176)	(50,000)	-	(299,176)
Member contributions earned	41,924,058	10,282,761	-	52,206,819
Administration fee	3,325,141	-	(3,325,141)	-
Total operating revenues	45,249,199	10,282,761	(3,325,141)	52,206,819
Operating expenses:				
Losses and loss adjustment expenses	31,472,358	6,634,579	-	38,106,937
Personnel	8,187,150	-	-	8,187,150
General operating	3,291,189	66,656	-	3,357,845
Professional consultation	1,110,904	-	-	1,110,904
Travel	381,554	-	-	381,554
Taxes	-	131,193	-	131,193
Administration fee	-	3,325,141	(3,325,141)	-
General and administrative	12,970,797	3,522,990	(3,325,141)	13,168,646
Total operating expenses	44,443,155	10,157,569	(3,325,141)	51,275,583
Operating income	806,044	125,192	-	931,236
Nonoperating revenue:				
Net investment income	2,249,190	1,240,406	-	3,489,596
Gain before transfers	3,055,234	1,365,598	-	4,420,832
Transfers out - Distributions and credits to members and withdrawn members	(59,573)	(619,835)	-	(679,408)
Change in net position	2,995,661	745,763	-	3,741,424
Net position, beginning of year	10,978,278	23,090,919	-	34,069,197
Net position, end of year	$ 13,973,939	$ 23,836,682	$ -	$ 37,810,621

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
COMBINING SCHEDULE – CASH FLOW INFORMATION
Year Ended December 31, 2025

	CIRSA/ PC	CIRSA/ WC	Combining Adjustments	Combined
Cash flows from operating activities:				
Contributions collected from members, net of excess insurance premiums and brokerage commissions paid	$ 47,197,898	$ 10,741,546	$ -	$ 57,939,444
Other amounts collected (paid)	3,639,827	-	(3,639,827)	-
Losses and loss adjustment expenses paid, net	(20,589,257)	(5,702,712)	-	(26,291,969)
General and administrative expenses paid	(12,645,027)	(3,778,889)	3,639,827	(12,784,089)
Net cash provided by operating activities	17,603,441	1,259,945	-	18,863,386
Cash flows from noncapital financing activities:				
Distributions and credits to members	(59,545)	(631,924)	-	(691,469)
Cash flows from capital and related financing activities:				
Purchase of capital assets	(55,422)	-	-	(55,422)
Disposal of capital assets	5,881	-	-	5,881
Payment for subscription asset	(473,676)	-	-	(473,676)
Net cash used in capital and related financing activities	(523,217)	-	-	(523,217)
Cash flows from investing activities:				
Purchases of investments	(13,432,700)	(11,674,916)	-	(25,107,616)
Proceeds from sales of investments	6,318,144	4,069,528	-	10,387,672
Proceeds from maturities of investments	6,965,000	5,735,252	-	12,700,252
Investment in Government Entities Mutual Inc.	(376,301)	-	-	(376,301)
Investment income collected	2,439,683	1,254,627	-	3,694,310
Net cash provided by (used in) investing activities	1,913,826	(615,509)	-	1,298,317
Net increase in cash and cash equivalents	18,934,505	12,512	-	18,947,017
Cash and cash equivalents, beginning of year	22,713,362	10,981,306	-	33,694,668
Cash and cash equivalents, end of year	$ 41,647,867	$ 10,993,818	$ -	$ 52,641,685
Reconciliation of operating loss to net cash provided by operating activities:				
Operating income	$ 11,913,378	$ 2,078,070	-	$ 13,991,448
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	685,890	66,542	-	752,432
Changes in operating assets and liabilities:				-
Receivable from members	62,096	(44,800)	-	17,296
Excess insurance receivable	(1,420,264)	309,947	-	(1,110,317)
Interpool Receivable	12,875	(12,875)	-	-
Prepaid expenses and other assets	-	(625,689)	-	(625,689)
Reserves for unpaid losses and loss adjustment expenses	6,357,584	(590,214)	-	5,767,370
Accounts payable and accrued liabilities	388,631	31,316	-	419,947
Other assets	(189,241)	-	-	(189,241)
Unearned member contributions	(207,508)	47,648	-	(159,860)
Net cash provide by operating activities	$ 17,603,441	$ 1,259,945	$ -	$ 18,863,386

COLORADO INTERGOVERNMENTAL RISK SHARING AGENCY
COMBINING SCHEDULE – CASH FLOW INFORMATION
Year Ended December 31, 2024

	CIRSA/ PC	CIRSA/ WC	Combining Adjustments	Combined
Cash flows from operating activities:				
Contributions collected from members, net of excess insurance premiums and brokerage commissions paid	$ 42,263,837	$ 10,264,448	$ -	$ 52,528,285
Other amounts collected (paid)	3,325,141	-	(3,325,141)	-
Losses and loss adjustment expenses paid, net	(28,262,447)	(5,118,411)	-	(33,380,858)
General and administrative expenses paid	(12,131,546)	(3,374,046)	3,325,141	(12,180,451)
Net cash provided by operating activities	5,194,985	1,771,991	-	6,966,976
Cash flows from noncapital financing activities:				
Distributions and credits to members	(411,662)	(435,070)	-	(846,732)
Cash flows from capital and related financing activities:				
Purchase of capital assets	(53,069)	-	-	(53,069)
Payment for subscription asset	(478,053)	-	-	(478,053)
Net cash used in capital and related financing activities	(531,122)	-	-	(531,122)
Cash flows from investing activities:				
Purchases of investments	(4,015,275)	(3,483,163)	-	(7,498,438)
Proceeds from maturities of investments	7,558,966	5,314,166	-	12,873,132
Investment income collected	1,986,038	1,077,604	-	3,063,642
Net cash provided by investing activities	5,529,729	2,908,607	-	8,438,336
Net increase in cash and cash equivalents	9,781,930	4,245,528	-	14,027,458
Cash and cash equivalents, beginning of year	12,931,432	6,735,778	-	19,667,210
Cash and cash equivalents, end of year	$ 22,713,362	$ 10,981,306	$ -	$ 33,694,668
Reconciliation of operating loss to net cash provided by operating activities:				
Operating income	$ 806,044	$ 125,192	-	$ 931,236
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	555,679	66,656	-	622,335
Changes in operating assets and liabilities:				-
Receivable from members	124,119	(21,568)	-	102,551
Excess insurance receivable	2,614	(549,285)	-	(546,671)
Interpool Receivable	(80,909)	80,909	-	-
Prepaid expenses and other assets	84,389	-	-	84,389
Reserves for unpaid losses and loss adjustment expenses	3,207,297	2,065,453	-	5,272,750
Accounts payable and accrued liabilities	72,195	1,379	-	73,574
Other assets	292,286	-	-	292,286
Unearned member contributions	131,271	3,255	-	134,526
Net cash provide by operating activities	$ 5,194,985	$ 1,771,991	$ -	$ 6,966,976

CIRSA Property/Liability Pool
Member Equity Report
As of December 31, 2025

Mead

Year	Fund	CIRSA's Net Position	Your Equity Account Balance
1996	Loss Fund	$3,810	$0
2000	Loss Fund	$71	$0
2003	Loss Fund	$1,398	$1
2007	Loss Fund	$7,287	$10
2008	Loss Fund	$2,746,047	$3,604
2010	Loss Fund	$10,270	$19
2012	Loss Fund	$1,977	$4
2013	Loss Fund	$2,130,695	$3,603
2015	Loss Fund	$946,274	$1,938
2016	Loss Fund	$2,214,330	$5,132
2017	Loss Fund	$1,209,047	$3,012
2018	Loss Fund	$6,951,163	$19,141
2019	Loss Fund	$1,514,216	$3,498
2020	Loss Fund	$5,182,374	$15,541
2021	Loss Fund	($479,168)	($1,884)
2022	Loss Fund	($2,100,483)	($9,869)
2023	Loss Fund	($15,072,143)	($59,421)
2024	Loss Fund	($807,287)	$1,161
2025	Loss Fund	$2,933,864	$9,324
All	Operating Fund	$2,295,000	$854
All	Reserve Fund	$19,625,917	$8,078
	TOTALS	$29,314,657	$3,747

Please note that these fund balances report the net position as of As of December 31, 2025.

Going forward, these balances will change due to operating activity such as interest earnings and claims development

Mead Police Department

May Mid-Monthly Activity - 2026

CALLS FOR SERVICE (Days 1 – 15): 378

TRAFFIC STOPS: 43

CRASHES: 23 (14 on I-25)

WARNINGS: 26

CITATIONS: 17

REPORTS: 35

ARRESTS: 0

NOTABLE CALLS FOR SERVICE:

INCIDENT TYPE	ADDRESS	CASE NUMBER
Harass	[redacted] WELKER AVE	26ML00232
Theft	[redacted] LONGS PEAK CT	26ML00233
Suspicious	[redacted] PACIFIC CIR	26ML00234
Theft	[redacted] LONGS PEAK CT	26ML00235
Theft	[redacted] LONGS PEAK CT	26ML00236
Meet	[redacted] WELKER AVE	26ML00237
Suspicious	[redacted] WELKER AVE	26ML00238
Traffic Accident	BRANDING IRON WAY / WCR 7	26ML00239
Medical Assist	[redacted] 8TH ST	26ML00240
Animal Complaint	[redacted] WESTVIEW DR	26ML00241
Suspicious	[redacted] WELKER AVE	26ML00242
Suspicious	[redacted] HIGHLAND DR	26ML00243
Meet	[redacted] BRIDLE DR	26ML00244
Traffic Accident	HIGHWAY 66 / WCR 9.5	26ML00245
Disturbance	[redacted] ADAMS CIR	26ML00246
Meet	[redacted] FRONTIER RD	26ML00247

INCIDENT TYPE	ADDRESS	CASE NUMBER
Meet	[redacted] WELKER AVE	26ML00247
Past Disturbance	[redacted] 3RD ST	26ML00248
Traffic Hazard	HIGHWAY 66 / WCR 5	26ML00249
Traffic Accident	4995 - 4999 HIGHWAY 66	26ML00250
Traffic Accident Unk or Inj	WCR 7 / HIGHWAY 66	26ML00251
Theft In-Progress	[redacted] HOMESTEAD DR	26ML00252
Theft	[redacted] LONGS PEAK CT	26ML00253
Traffic Accident Unk or Inj	WCR 7 / HIGHWAY 66	26ML00254
Meet	[redacted] TOPAZ PL	26ML00255
Traffic Accident	MM 245 I 25 NB	26ML00256
Traffic Accident Hit and Run	HIGHWAY 66 / WCR 5	26ML00257
Drug Related Activity	[redacted] WELKER AVE	26ML00258
Drug Related Activity	[redacted] WELKER AVE	26ML00259
Abuse	[redacted] NORMANDE DR	26ML00260
Meet	[redacted] MAIN ST	26ML00261
Code Violation	[redacted] HIGHWAY 66	26ML00262
Vandalism	[redacted] WELKER AVE	26ML00263
Mental Health Crisis	[redacted] SILVER FOX CT	26ML00265
Fraud Activity	[redacted] PINEYWOODS ST	26ML00266

Board of Trustees Meeting

441 3rd Street, Mead

May 11, 2026

Minutes

Agenda Amended 05/11/2026
6:00 p.m. to 10:00 p.m.
Regular Meeting

1. Call to Order – Roll Call

In accordance with the Town's Remote Participation and Remote Meeting Policy adopted on March 13, 2023 by Resolution No. 21-R-2023, remote participation was enabled for the meeting.

A regular meeting of the Board of Trustees of the Town of Mead, CO was called to order at 06:00 p.m., there being present the following members to wit:

Mayor Colleen Whitlow
Mayor Pro Tem Trisha Harris
Trustee David Adams
Trustee Chris Cartwright
Trustee Jeremiah R Crane
Trustee Herman Schranz

Those absent:
Trustee Brad Hagen

Also present: Town Manager Helen Migchelbrink; Town Attorney Marcus McAskin; Administrative Services Director Mary Strutt; Police Chief Brent Newbanks; Community Development Director Todd Bjerkaas; Communications Director Lorelei Nelson; and Town Engineer / Public Works Director Erika Rasmussen.

Attending via remote access: None.

2. Moment of Silence

Mayor Whitlow requested the observance of a moment of silence in remembrance of police officers killed in the line of duty.

3. Pledge of Allegiance to the Flag

The assembly pledged allegiance to the flag.

4. Review and Approve Agenda

Trustee Schranz motioned to Approve the Agenda as Amended. Trustee Cartwright seconded the motion.
Ayes: Mayor Whitlow, Mayor Pro Tem Harris, Trustee Adams, Trustee Cartwright, Trustee Crane, Trustee Schranz
Nays: None
Abstaining: None
Passed

5. Staff Report: Town Manager Report

a. Manager Report

Town Manager Helen Migchelbrink discussed the recent financial audit and reminded the Board that the next meeting is scheduled for Tuesday, May 26th.

6. Informational Items

a. Employee Engagement

Human Resources Manager Josh Neeble discussed employee hiring, promotions and retention.

7. Proclamations

a. National Police Week May 10-16, 2026

Trustee Adams motioned to Approve the signing of the Proclamation for National Police Week May 10-16, 2026. Trustee Cartwright seconded the motion.
Ayes: Mayor Whitlow, Mayor Pro Tem Harris, Trustee Adams, Trustee Cartwright, Trustee Crane, Trustee Schranz
Nays: None
Abstaining: None
Passed

b. National Public Works Week May 17-23, 2026

Trustee Cartwright motioned to Approve the signing of the Proclamation for National Public Works Week May 17-23, 2026. Trustee Schranz seconded the motion.
Ayes: Mayor Whitlow, Mayor Pro Tem Harris, Trustee Adams, Trustee Cartwright, Trustee Crane, Trustee Schranz
Nays: None
Abstaining: None
Passed

8. Public Comment:

3 minute time limit. Comment is for any item on the agenda, unless it is set for public hearing.

There was no public comment.

9. Consent Agenda:

Consent Agenda items are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion of Consent Agenda items unless a Board member so requests, in which case the item may be removed from the Consent Agenda and considered at the end of the Consent Agenda. Because the Consent Agenda includes Town payables (bills list/check register) and routinely includes contracts and other items involving the expenditure of Town funds, the Town Clerk shall require a roll call vote on the Consent Agenda, as required by MMC Sec 2-2-190(a). Consent Agenda includes:

Trustee Adams motioned to Approve the Consent Agenda. Mayor Pro Tem Harris seconded the motion.
Ayes: Mayor Whitlow, Mayor Pro Tem Harris, Trustee Adams, Trustee Cartwright, Trustee Crane, Trustee Schranz
Nays: None
Abstaining: None
Passed

a. Approval of Minutes - Regular Meeting April 27, 2026

b. April 2026 Aging Report

c. Check Register May 11, 2026

d. **Resolution No. 29-R-2026** — A Resolution of the Town of Mead, Colorado, Approving an Agreement for Professional Services with Artaic Group, LLC for Owner's Representative Services Related to the Town of Mead Police Facility Construction (RFP No. 2026-003)

e. **Resolution No. 30-R-2026** — A Resolution of the Town of Mead, Colorado Approving a Property Inclusion by the Red Barn Metropolitan District

f. **Ordinance No. 1105** — An Ordinance of the Town of Mead, Colorado, Amending Section 2-7-30 of the Mead Municipal Code regarding Appointment and Removal of Planning Commission Members

10. Public Comment:

3 minute time limit. Comment is for any item whether it is on the agenda or not, unless it is set for public hearing.

Bryon Fessler, The Highlands Metropolitan District President, discussed issues between the District and the developer.

11. Legislative Update

Town Attorney Marcus McAskin discussed recent legislation. The disconnection bill passed; two bills regarding lot splitting will not move forward. The session ends May 13th.

12. Elected Official Reports

a. Town Trustees

The Trustees discussed motorized bikes and vehicles on roads/trails. The Board gave direction to the Town Attorney to research legal options to ensure safety on the roadways.

b. Mayor Whitlow

Mayor Whitlow attended Teacher Appreciation Day at Mead Elementary and traveled to Seattle with DRCOG to review transportation options.

13. Executive Session Pursuant to C.R.S. Sections 24-6-402(4)(b) and 24-6-402(4)(e) for conference with the Town Attorney for the purpose of receiving legal advice on specific legal questions relating to the subdivision improvements agreement for the Highlands Mead subdivision, to determine positions relative to matters that may be subject to negotiations, develop strategy for negotiations, and instruct negotiators regarding status of public improvements in the Highlands Mead subdivision, and potential settlement agreement.

Trustee Schranz motioned to convene an Executive Session Pursuant to C.R.S. Sections 24-6-402(4)(b) and 24-6-402(4)(e) for conference with the Town Attorney for the purpose of receiving legal advice on specific legal questions relating to the subdivision improvements agreement for the Highlands Mead subdivision, to determine positions relative to matters that may be subject to negotiations, develop strategy for negotiations, and instruct negotiators regarding status of public improvements in the Highlands Mead subdivision, and potential settlement agreement. Trustee Cartwright seconded the motion.

Ayes: Mayor Whitlow, Mayor Pro Tem Harris, Trustee Adams, Trustee Cartwright, Trustee Crane, Trustee Schranz
Nays: None
Abstaining: None
Passed

Mayor Whitlow convened the Executive Session at 6:51 p.m.

The Board returned to the Regular Meeting from Executive Session at 7:25 p.m. Those present for the Executive Session were Mayor Colleen Whitlow, Mayor Pro Tem Trisha Harris, Trustee David Adams, Trustee Chris Cartwright, Trustee Jeremiah R Crane, Trustee Herman Schranz, Town Attorney Marcus McAskin, Town Manager Helen Migchelbrink, Town Engineer / Public Works Director Erika Rasmussen, Deputy Town Engineer Dave Matthews, Community Development Director Todd Bjerkaas and Administrative Services Director Mary Strutt.

RECONVENE REGULAR MEETING

Mayor Whitlow asked the Trustees to state for the record any concerns regarding matters of discussion or improper actions in the executive session. No concerns were raised.

14. Executive Session Action Items

Trustee Adams motioned to Authorize the Town Manager to execute a settlement agreement with Highlands Mead, LLC, when in final form. Trustee Cartwright seconded the motion.
Ayes: Mayor Whitlow, Mayor Pro Tem Harris, Trustee Adams, Trustee Cartwright, Trustee Crane, Trustee Schranz
Nays: None
Abstaining: None
Passed

15. Adjournment

Trustee Schranz motioned to Adjourn the Regular Meeting of the Board of Trustees. Trustee Cartwright seconded the motion.
Ayes: Mayor Whitlow, Mayor Pro Tem Harris, Trustee Adams, Trustee Cartwright, Trustee Crane, Trustee Schranz
Nays: None
Abstaining: None
Passed

The Regular Meeting of the Town of Mead Board of Trustees was adjourned at 07:27 p.m. on Monday, May 11, 2026.

16. Work Session: Strategic Planning

____
Colleen G. Whitlow, Mayor

ATTEST:

____
Mary E. Strutt, MMC, Town Clerk

TOWN OF MEAD
COMBINED CASH INVESTMENT
APRIL 30, 2026

COMBINED CASH ACCOUNTS

99-01-1001	SOUTHSTATE BANK - CHECKING	2,476,406.39
99-01-1002	TBK BANK - OFFICE CHECK	64,769.50
99-01-1003	TBK BANK - MONEY MARKET	147,402.57
99-01-1005	TBK BANK - FLEX DEBIT CARDS	41,803.91
99-01-1011	XPRESS DEPOSIT ACCOUNT	101,490.96
99-01-1023	COLOTRUST PLUS	8,296,745.37
99-01-1024	COLOTRUST PRIME	11,811.66
99-01-1025	CSIP	6,022,943.22
99-01-1026	CSAFE	9,263,692.54
99-01-1075	UTILITY CASH CLEARING	407.95
99-01-1076	A/R CASH CLEARING	(1,799.84)
99-01-1077	COURT CASH CLEARING	(124.50)
	TOTAL COMBINED CASH	26,425,549.73
99-01-0100	CASHALLOCATED TO OTHER FUNDS	(26,425,549.73)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	7,818,001.59
4	ALLOCATION TO STREET IMPROVEMENT FUND	2,081,496.34
5	ALLOCATION TO CONSERVATION TRUST FUND	42,681.09
6	ALLOCATION TO SEWER FUND	1,721,681.12
8	ALLOCATION TO POLICE IMPACT FUND	24,347.64
9	ALLOCATION TO MUNIL FACILITIES IMPACT FUND	2,602,712.02
14	ALLOCATION TO TRANSPORTATION IMPACT FUND	(450,566.23)
18	ALLOCATION TO PARKS & OPEN SPACE IMPACT FUND	355,909.79
19	ALLOCATION TO CAPITAL IMPROVEMENT FUND	5,202,964.76
20	ALLOCATION TO MEAD URBAN RENEWAL AUTHORITY	6,957,585.02
30	ALLOCATION TO ELEVATION 25 GEN'L IMPVT DIST.	62,237.37
31	ALLOCATION TO HIGHWAY 66 & I-25 GENERAL IMPR	6,499.22
	TOTAL ALLOCATIONS TO OTHER FUNDS	26,425,549.73
	ALLOCATION FROM COMBINED CASH FUND - 99-01-0100	(26,425,549.73)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF MEAD
BALANCE SHEET
APRIL 30, 2026

GENERAL FUND

	ASSETS			
01-01-0100	COMBINED CASH		7,818,001.59	
01-01-1007	CASH DRAWER - TOWN HALL		600.00	
01-01-1008	CASH DRAWER - COMM CTR		200.00	
01-01-1250	PROPERTY TAXES RECEIVABLE		2,505,450.48	
01-01-1300	A/R - BILLED ACCOUNTS		233,167.67	
01-01-1301	A/R - GENERAL		1,003,074.28	
01-01-1302	PREPAID EXPENSE		42,483.58	
01-01-1303	PREPAID EXPENSES--PITNEY BOWES		1,695.52	
01-01-1304	PREPAID EXP--WELD CLK & RECORD		442.00	
01-01-1307	24HOUR FLEX DEPOSIT		1,500.00	
01-01-1310	A/R OTHER		250,000.00	
	TOTAL ASSETS			11,856,615.12
	LIABILITIES AND EQUITY			
	LIABILITIES			
01-02-2000	ACCOUNTS PAYABLE		142,770.95	
01-02-2300	457(B) DEFERRED COMP PAYABLE		306.40	
01-02-2301	SALARIES & WAGES PAYABLE		(45.00)	
01-02-2302	FLEXPLAN PAYABLE		(4,113.93)	
01-02-2303	HSA PAYABLE		1,725.00	
01-02-2306	RESTITUTION PAYABLE		959.64	
01-02-2308	DEPOSITS PAYABLE		36,477.68	
01-02-2310	EMPLOYEE HEALTH INS. PAYABLE		(64,113.07)	
01-02-2312	WORKERS COMP INSURANCE PAYABLE		(27,699.00)	
01-02-2400	FED. WITHHOLDING TAX PAYABLE		407.71	
01-02-2401	SOCIAL SECURITY TAX PAYABLE		55.58	
01-02-2402	MEDICARE TAX PAYABLE		15.54	
01-02-2403	STATE WITHHOLDING TAX PAYABLE		12,259.52	
01-02-2404	STATE UNEMPLOYMENT TAX PAYABLE		478.60	
01-02-2410	ACCRUED PAYROLL & BENEFITS		47,212.53	
01-02-2600	WARRANTY FUNDS		440,497.07	
01-02-2610	DEVELOPER DEPOSITS		279,392.37	
01-02-2615	DEVELOPER LIABILITIES		83,097.06	
01-02-2700	DEFERRED INFLOWS- PROPERTY TAX		2,505,450.48	
	TOTAL LIABILITIES			3,455,135.13
	FUND EQUITY			
01-02-3001	FUND BALANCE		7,576,105.83	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	825,374.16		
	BALANCE - CURRENT DATE		825,374.16	
	TOTAL FUND EQUITY			8,401,479.99

TOTAL LIABILITIES AND EQUITY	11,856,615.12

TOWN OF MEAD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	TAXES						
01-10-4000	PROPERTY TAX	643,490.43	653,795.22	165,849.03	1,044,010.06	2,507,399	41.6
01-10-4010	SALES TAX	1,129,299.30	1,130,896.46	447,381.24	1,489,810.97	4,680,000	31.8
01-10-4012	LODGING TAX	312.00	5,015.84	2,900.00	2,944.00	30,000	9.8
01-10-4020	SPECIFIC OWNERSHIP TAX	35,451.29	39,576.34	9,629.36	30,310.51	108,900	27.8
01-10-4030	BUILDING PERMIT USE TAX	175,504.80	147,889.03	58,126.19	154,276.31	577,070	26.7
01-10-4040	CIGARETTE TAX	3,274.04	2,874.30	520.21	2,516.29	12,000	21.0
01-10-4050	MURA REVENUE SHARING	.00	25.42	4,106.52	45,706.34	239,255	19.1
01-10-4070	FEDERAL MINERAL LEASE	.00	.00	.00	.00	40,000	.0
01-10-4071	STATE SEVERANCE TAXES	.00	.00	.00	.00	135,000	.0
	TOTAL TAXES	1,987,331.86	1,980,072.61	688,512.55	2,769,574.48	8,329,624	33.3
	FEES AND PERMITS						
01-11-4100	BUILDING PERMIT FEES	191,438.51	173,753.43	77,418.37	228,749.95	586,921	39.0
01-11-4102	OTHER PERMITS	3,674.19	75,005.81	290.00	2,815.00	10,000	28.2
01-11-4103	CONVENIENCE FEE	11,089.50	12,030.47	6,690.82	13,405.59	50,000	26.8
01-11-4110	BUILDING PERMIT - ADMIN. FEES	17,900.00	14,127.88	8,550.00	22,127.25	40,500	54.6
01-11-4111	PASSPORT FEES	2,110.00	3,100.00	405.00	2,595.00	8,000	32.4
01-11-4112	TOWN HALL/PARK FEES	785.00	770.00	766.52	1,786.52	1,500	119.1
01-11-4113	BUSINESS ADVERTISING FEE	.00	.00	.00	20.30	0	.0
01-11-4115	SHOPPING BAG FEES	.00	455.10	243.48	540.96	2,500	21.6
01-11-4116	EV CHARGING FEE REVENUE	.00	196.75	330.53	1,497.28	1,500	99.8
01-11-4117	COMMUNITY CENTER RENTAL FEES	.00	.00	.00	.00	2,000	.0
01-11-4120	FRANCHISE FEES	111,784.69	124,952.49	28,905.84	118,152.49	330,000	35.8
01-11-4130	DEVELOPER APPLICATION FEES	6,024.72	5,993.49	2,610.76	5,163.64	30,000	17.2
01-11-4140	ROYALTIES	47,343.29	32,691.02	5,320.70	27,026.57	90,000	30.0
01-11-4141	ADMINISTRATIVE CHARGES	.00	.00	.00	.00	24,125	.0
	TOTAL FEES AND PERMITS	392,149.90	443,076.44	131,532.02	423,880.55	1,177,046	36.0
	LICENSES						
01-12-4200	BUSINESS/SALES TAX LICENSE	6,065.81	4,359.19	670.00	4,730.00	15,000	31.5
01-12-4210	LIQUOR LICENSE	2,301.25	401.25	175.00	1,825.00	4,500	40.6
01-12-4220	PET LICENSES	310.00	120.00	.00	60.00	500	12.0
	TOTAL LICENSES	8,677.06	4,880.44	845.00	6,615.00	20,000	33.1

TOWN OF MEAD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	CHARGES FOR SERVICES						
01-13-4304	IGA--SCHOOL RESOURCE OFFICERS	.00	.00	.00	.00	434,952	.0
01-13-4305	SCHOOL GUARD REIMBURSEMENT	7,168.00	5,378.71	1,910.65	5,880.50	22,000	26.7
01-13-4310	NEW DEVELOPMENT CHARGES	108,193.42	58,396.50	20,026.00	96,873.50	275,000	35.2
01-13-4360	SALES OF MERCHANDISE	80.00	2,898.37	280.00	1,840.00	4,500	40.9
01-13-4624	SENIOR EVENT FEES	40.00	.00	.00	.00	0	.0
01-13-4625	RECREATION REGISTRATION FEES	29,205.00	30,766.63	7,203.80	42,891.80	80,000	53.6
	TOTAL CHARGES FOR SERVICES	144,686.42	97,440.21	29,420.45	147,485.80	816,452	18.1
	FINES AND FORFEITS						
01-14-4420	COURT FINES	12,843.09	22,075.50	(7,744.50)	16,845.50	75,000	22.5
01-14-4422	COURT COSTS	6,225.00	6,492.00	100.00	6,650.00	22,500	29.6
01-14-4423	POLICE REPORTS	1,533.50	787.25	463.00	2,133.00	2,500	85.3
01-14-4620	MISC. POLICE INCOME	309.00	3,039.00	.00	624.59	6,000	10.4
	TOTAL FINES AND FORFEITS	20,910.59	32,393.75	(7,181.50)	26,253.09	106,000	24.8
	GRANTS & ECONOMIC DEVELOPMENT						
01-15-4511	GRANT - DOJ - POLICE	.00	.00	.00	766.00	0	.0
01-15-4513	DOLA GRANT--LAND USE CODE	.00	1,546.59	.00	.00	30,000	.0
01-15-4516	GRANT - UNITED WAY	1,000.00	3,500.00	3,300.00	3,300.00	2,500	132.0
01-15-4519	GRANT--MAIN STREET GRANTS	.00	.00	.00	.00	160,000	.0
01-15-4526	POLICE GRANTS	7,571.18	.00	1,295.00	12,020.39	55,000	21.9
	TOTAL GRANTS & ECONOMIC DEVELOPME	8,571.18	5,046.59	4,595.00	16,086.39	247,500	6.5
	MISCELLANEOUS						
01-18-4619	INTEREST & DIVIDEND INCOME	177,794.53	121,741.40	22,258.02	108,986.15	327,250	33.3
01-18-4620	MISC. INCOME	33,511.32	9,364.00	(17,128.09)	24,302.49	30,000	81.0
01-18-4622	DONATIONS/FUNDRAISING	600.00	600.00	.00	.00	8,000	.0
01-18-4623	SALE OF ASSETS	.00	.00	.00	5,697.50	10,000	57.0
01-18-4625	METRO DISTRICT PAYMENTS	23,450.60	34,229.17	10,534.93	220,099.59	232,000	94.9
01-18-4627	LEASE PROCEEDS	.00	.00	.00	.00	133,000	.0
01-18-4628	CASH OVER/(SHORT)	.00	.00	.00	.02	100	.0
01-18-4648	DELINQUENT INTEREST EARNED	9.32	37.53	59.08	108.40	4,000	2.7
	TOTAL MISCELLANEOUS	235,365.77	165,972.10	15,723.94	359,194.15	744,350	48.3
	TOTAL FUND REVENUE	2,797,692.78	2,728,882.14	863,447.46	3,749,089.46	11,440,972	32.8

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	ADMINISTRATION						
01-40-5001	SALARIES & WAGES	142,872.34	146,239.86	40,735.60	166,812.52	545,946	30.6
01-40-5002	OVERTIME	.00	49.07	13.70	20.29	500	4.1
01-40-5050	CLEANING	2,146.44	.00	.00	.00	0	.0
01-40-5055	OVERTIME	411.35	.00	.00	.00	0	.0
01-40-5060	PAYROLL TAXES	11,249.20	11,444.43	3,195.41	13,128.88	48,572	27.0
01-40-5062	TUITION REIMBURSEMENT	.00	.00	.00	.00	6,000	.0
01-40-5063	TRAINING	.00	545.19	925.71	2,406.20	20,000	12.0
01-40-5065	WORKERS COMP	1,868.99	1,176.84	313.94	1,246.12	4,250	29.3
01-40-5066	HEALTH INSURANCE	15,410.06	16,971.65	5,030.61	18,070.06	66,063	27.4
01-40-5067	MEDICAL SAVINGS PLAN	9,483.35	10,151.80	2,105.19	8,470.72	1,750	484.0
01-40-5068	HSA CONTRIBUTIONS	1,125.40	.00	40.62	142.17	0	.0
01-40-5070	DEFERRED COMP/RETIREMENT	.00	1,788.08	815.91	3,303.69	30,557	10.8
01-40-5075	EMPLOYMENT/RECRUITMENT EXPENSE	634.26	.00	.00	.00	0	.0
01-40-5200	OFFICE SUPPLIES	2,190.36	.00	.00	.00	0	.0
01-40-5201	COMPUTER/TECHNOLOGY	19,272.51	.00	.00	.00	0	.0
01-40-5203	UNIFORMS	539.17	.00	.00	.00	0	.0
01-40-5205	POSTAGE	2,045.81	.00	.00	.00	0	.0
01-40-5210	OPERATING SUPPLIES	1,539.33	.00	.00	.00	0	.0
01-40-5215	REPAIRS & MAINT	16,038.00	.00	.00	.00	0	.0
01-40-5216	FLEET R&M	3,297.67	.00	.00	.00	0	.0
01-40-5253	GAS & OIL	37.90	.00	.00	.00	0	.0
01-40-5300	TELEPHONE	2,118.28	.00	.00	.00	0	.0
01-40-5305	UTILITIES	3,022.51	.00	.00	.00	0	.0
01-40-5310	TRASH REMOVAL	321.26	.00	.00	.00	0	.0
01-40-5315	COPIER EXPENSES	1,822.91	.00	.00	.00	0	.0
01-40-5320	PROPERTY & LIABILITY INSURANCE	4,208.64	.00	.00	.00	0	.0
01-40-5325	INTERNET/WEBSITE EXPENSE	17,272.25	.00	.00	.00	0	.0
01-40-5330	TRAINING	374.11	.00	.00	.00	0	.0
01-40-5331	DUES AND SUBSCRIPTIONS	24,006.85	.00	.00	.00	0	.0
01-40-5353	WATER ASSESSMENTS	413.50	.00	.00	.00	0	.0
01-40-5399	OTHER PROFESSIONAL SERVICES	7,883.75	.00	.00	.00	0	.0
01-40-5400	LEGAL FEES	74,757.82	.00	.00	.00	0	.0
01-40-5401	CONSULTING FEES	34,776.00	.00	.00	.00	0	.0
01-40-5425	COUNTY TREASURER'S FEE	6,599.46	.00	.00	.00	0	.0
01-40-5560	CAPITAL OUTLAY--COMPUTERS	24,850.00	.00	.00	.00	0	.0
01-40-5700	MISC. EXPENSE	986.43	.00	.00	.00	0	.0
01-40-5701	BANK FEES	11,958.10	.00	.00	.00	0	.0
01-40-5705	MILEAGE	2,485.92	.00	.00	.00	0	.0
01-40-5710	BAD DEBT EXPENSE	.00	.00	69.44	69.44	0	.0
01-40-6101	LEGAL FEES	.00	68,670.33	.00	72,683.34	300,875	24.2
01-40-6104	COMPUTER/TECHNOLOGY SERVICES	.00	4,525.00	2,515.20	9,172.85	45,000	20.4
01-40-6105	AUDIT FEES	.00	.00	.00	.00	16,387	.0
01-40-6109	CONSULTING FEES	.00	35,566.55	13,661.00	36,120.64	220,000	16.4
01-40-6110	TELEPHONE	.00	2,069.91	240.31	2,077.95	9,792	21.2
01-40-6111	UTILITIES	.00	3,989.12	72.43	3,916.89	14,058	27.9
01-40-6113	TRASH REMOVAL	.00	266.06	79.39	185.94	1,500	12.4
01-40-6121	PRINTING EXPENSE	.00	.00	.00	.00	2,500	.0
01-40-6124	WATER ASSESSMENTS	.00	700.00	.00	600.00	1,500	40.0
01-40-6126	COPIER EXPENSES	.00	2,420.16	581.96	2,475.98	9,000	27.5
01-40-6134	EV CHARGING STATION EXPENSES	.00	.00	.00	472.18	4,000	11.8
01-40-6199	OTHER PROFESSIONAL SERVICES	.00	4,752.99	1,118.40	3,250.20	20,000	16.3
01-40-6210	EMPLOYMENT/RECRUITMENT EXP	.00	755.19	.00	620.64	5,000	12.4

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-40-6301	PROPERTY & LIABILITY INS	.00	2,168.46	.00	1,758.60	5,800	30.3
01-40-6311	INTERNET/WEBSITE SERVICES	.00	7,959.35	.00	8,665.42	18,000	48.1
01-40-6314	COUNTY TREASURER'S FEES	.00	6,538.35	1,659.06	10,443.86	38,000	27.5
01-40-6316	BANK FEES	.00	12,297.54	960.74	9,542.33	40,000	23.9
01-40-6511	POSTAGE	.00	2,370.93	(102.65)	347.40	10,000	3.5
01-40-6512	MILEAGE	.00	2,418.25	700.00	2,232.68	15,400	14.5
01-40-6610	DUES & SUBSCRIPTIONS	.00	47,618.53	23,222.71	41,386.54	90,000	46.0
01-40-6801	REPAIR & MTNCE--BUILDINGS	.00	2,367.58	200.00	994.40	40,000	2.5
01-40-6805	REPAIR & MTNCE--FLEET	.00	54.77	10.00	60.20	5,000	1.2
01-40-6823	CLEANING SERVICES	.00	2,204.40	.00	4,710.00	19,000	24.8
01-40-6839	RENTAL SPACE EXPENSES	.00	310.00	.00	400.00	1,500	26.7
01-40-6999	OTHER CONTRACTUAL SERVICES	.00	532.64	.00	.00	2,500	.0
01-40-7010	OFFICE SUPPLIES	.00	3,077.77	98.30	1,419.49	8,000	17.7
01-40-7020	OPERATING SUPPLIES	.00	725.28	77.93	1,683.58	10,000	16.8
01-40-7025	BANNERS & SIGNAGE	.00	103.79	.00	.00	0	.0
01-40-7051	UNIFORMS	.00	.00	.00	1,077.94	2,000	53.9
01-40-7101	GAS & OIL	.00	57.42	.00	.00	1,000	.0
01-40-7122	PASSPORT EXPENSES	.00	145.17	.00	.00	1,000	.0
01-40-7550	FURNISHINGS	.00	.00	317.98	1,127.08	15,000	7.5
01-40-7999	OTHER COMMODITIES	.00	1,797.55	287.92	805.42	10,000	8.1
01-40-8518	CAPITAL OUTLAY--T.H. IMPVTS	.00	.00	.00	.00	185,000	.0
01-40-8531	CAPITAL OUTLAY--COMPUTERS	.00	.00	.00	.00	15,000	.0
01-40-9110	CONTINGENCY	.00	.00	.00	.00	25,000	.0
	TOTAL ADMINISTRATION	448,019.93	404,830.01	98,946.81	431,901.64	1,930,450	22.4

TOWN OF MEAD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	BOARD OF TRUSTEES						
01-41-5001	SALARIES & WAGES	6,799.75	17,664.03	12,043.63	34,695.89	104,268	33.3
01-41-5030	MAYOR AND BOARD SALARIES	13,200.00	5,200.00	.00	.00	0	.0
01-41-5060	PAYROLL TAXES	1,517.75	1,735.12	868.19	2,579.93	7,852	32.9
01-41-5063	TRAINING	.00	7,872.47	4,681.79	11,569.23	17,000	68.1
01-41-5065	WORKERS COMP	15.77	17.95	11.43	32.34	100	32.3
01-41-5066	HEALTH INSURANCE	712.35	800.17	1,129.50	2,569.46	5,712	45.0
01-41-5067	MEDICAL SAVINGS PLAN	340.00	198.29	27.08	63.52	150	42.4
01-41-5068	MEDICAL SAVINGS	21.84	.00	.00	.00	0	.0
01-41-5070	DEFERRED COMPENSATION	.00	178.60	330.36	846.10	2,084	40.6
01-41-5210	OPERATING SUPPLIES	188.32	.00	.00	.00	0	.0
01-41-5212	FURNISHINGS	132.07	.00	.00	.00	0	.0
01-41-5320	PROPERTY & LIABILITY INSURANCE	2,104.31	.00	.00	.00	0	.0
01-41-5330	TRAINING	4,372.40	.00	.00	.00	0	.0
01-41-5331	DUES & SUBSCRIPTIONS	2,321.14	.00	.00	.00	0	.0
01-41-5340	PUBLISHED NOTICES	574.61	.00	.00	.00	0	.0
01-41-5341	ORDINANCE CODIFICATION	2,845.83	.00	.00	.00	0	.0
01-41-5347	COMMUNITY CONTRIBUTIONS	10,800.00	.00	.00	.00	0	.0
01-41-5399	OTHER PROFESSIONAL SERVICES	9,428.74	.00	.00	.00	0	.0
01-41-5430	RECORDING FEES	7.25	.00	.00	.00	0	.0
01-41-5700	MISC. EXPENSE	1,562.49	.00	.00	.00	0	.0
01-41-5841	BOARD OUTREACH ACTIVITIES	1,558.55	.00	.00	.00	0	.0
01-41-6104	COMPUTER/TECHNOLOGY SERVICES	.00	.00	.00	4,810.50	5,000	96.2
01-41-6199	OTHER PROFESSIONAL SERVICES	.00	375.00	.00	225.20	22,000	1.0
01-41-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	.00	.00	253.54	1,500	16.9
01-41-6301	PROPERTY & LIABILITY INSURANCE	.00	2,168.46	.00	1,758.60	5,800	30.3
01-41-6312	PUBLISHED NOTICES	.00	163.21	.00	490.46	3,000	16.4
01-41-6313	ORDINANCE CODIFICATION	.00	5,423.25	.00	5,694.41	7,500	75.9
01-41-6315	RECORDING FEES	.00	2.00	2.25	42.50	2,000	2.1
01-41-6523	ELECTIONS	.00	274.40	.00	.00	25,000	.0
01-41-6610	DUES & SUBSCRIPTIONS	.00	10,909.00	.00	16,722.75	20,000	83.6
01-41-6824	BOARD OUTREACH ACTIVITIES	.00	3,059.99	.00	110.52	30,000	.4
01-41-6895	CONTRIBUTIONS TO COMMUNITY	.00	10,000.00	.00	10,800.00	25,000	43.2
01-41-6999	OTHER CONTRACTUAL SERVICES	.00	1,947.24	.00	.00	7,500	.0
01-41-7020	OPERATING SUPPLIES	.00	399.21	670.59	957.71	2,500	38.3
01-41-7550	FURNISHINGS	.00	.00	.00	.00	10,000	.0
01-41-7999	OTHER COMMODITIES	.00	3,330.05	710.41	4,733.26	15,000	31.6
	TOTAL BOARD OF TRUSTEES	58,503.17	71,718.44	20,475.23	98,955.92	318,966	31.0

GENERAL FUND

POLICE

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-42-5001	SALARIES & WAGES	503,496.18	562,966.49	149,366.97	589,764.08	1,959,159	30.1
01-42-5002	OVERTIME	.00	3,898.82	1,453.00	4,274.02	25,000	17.1
01-42-5022	POLICE O.T.--SP.EVENT	.00	.00	12.85	532.53	10,000	5.3
01-42-5050	CLEANING	2,628.09	.00	.00	.00	0	.0
01-42-5055	OVERTIME	5,142.77	.00	.00	.00	0	.0
01-42-5060	PAYROLL TAXES	12,248.16	13,775.89	3,853.93	15,066.81	95,039	15.9
01-42-5061	WELLNESS PROGRAM	.00	.00	.00	1,295.00	3,500	37.0
01-42-5062	TUITION REIMBURSEMENT	.00	.00	1,001.47	2,919.34	9,000	32.4
01-42-5063	TRAINING	.00	24,746.27	4,417.80	25,020.84	80,800	31.0
01-42-5065	WORKERS COMP	17,636.62	18,501.70	4,808.35	18,923.74	65,800	28.8
01-42-5066	HEALTH INSURANCE	63,358.39	71,505.25	23,210.36	83,293.15	288,672	28.9
01-42-5067	MEDICAL SAVINGS PLAN	1,799.66	2,359.98	405.62	1,386.90	6,000	23.1
01-42-5068	HSA CONTRIBUTIONS	1,081.92	.00	62.50	312.50	0	.0
01-42-5069	FPPA RETIREMENT	43,487.22	49,738.52	13,790.61	53,719.44	180,910	29.7
01-42-5070	DEFERRED COMPENSATION	.00	1,437.44	803.78	2,509.17	9,248	27.1
01-42-5071	FPPA DEATH & DISABILITY	15,655.46	18,000.53	5,014.76	19,534.32	56,756	34.4
01-42-5075	EMPLOYMENT/RECRUITMENT EXPENSE	1,275.35	.00	.00	.00	0	.0
01-42-5200	OFFICE SUPPLIES	1,185.84	.00	.00	.00	0	.0
01-42-5201	COMPUTER / TECHNOLOGY	13,161.47	.00	.00	.00	0	.0
01-42-5210	OPERATING SUPPLIES	1,790.34	.00	.00	.00	0	.0
01-42-5215	REPAIR & MAINTENANCE	3,200.86	.00	.00	.00	0	.0
01-42-5216	FLEET R&M	4,187.98	.00	.00	.00	0	.0
01-42-5253	GAS & OIL	6,489.53	.00	.00	.00	0	.0
01-42-5254	UNIFORMS & TOOLS	3,036.45	.00	.00	.00	0	.0
01-42-5255	OPERATING EQUIPMENT	28,377.98	.00	.00	.00	0	.0
01-42-5300	TELEPHONES	4,382.17	.00	.00	.00	0	.0
01-42-5305	UTILITIES	6,478.55	.00	.00	.00	0	.0
01-42-5310	TRASH REMOVAL	631.48	.00	.00	.00	0	.0
01-42-5315	COPIER EXPENSE	675.93	.00	.00	.00	0	.0
01-42-5320	GENERAL LIABILITY INSURANCE	52,607.95	.00	.00	.00	0	.0
01-42-5325	INTERNET/WEBSITE EXPENSE	397.35	.00	.00	.00	0	.0
01-42-5330	TRAINING	17,135.53	.00	.00	.00	0	.0
01-42-5331	DUES & MEMBERSHIPS	10,680.44	.00	.00	.00	0	.0
01-42-5332	TUITION REIMBURSEMENT	845.00	.00	.00	.00	0	.0
01-42-5343	CONTRACTUAL SERVICES	79,945.60	.00	.00	.00	0	.0
01-42-5350	LAB FEES	16.00-	.00	.00	.00	0	.0
01-42-5399	OTHER PROFESSIONAL SERVICES	2,758.90	.00	.00	.00	0	.0
01-42-5491	VEHICLE LEASE EXPENSES	5,117.72	.00	.00	.00	0	.0
01-42-5700	MISC. EXPENSE	1,019.38	.00	.00	.00	0	.0
01-42-6101	LEGAL FEES	.00	.00	.00	.00	15,000	.0
01-42-6104	COMPUTER/TECHNOLOGY SERVICES	.00	19,676.03	348.10	25,373.54	59,920	42.4
01-42-6110	TELEPHONE	.00	4,907.18	1,614.91	6,402.46	18,000	35.6
01-42-6111	UTILITIES	.00	5,747.47	.00	4,286.28	18,000	23.8
01-42-6113	TRASH REMOVAL	.00	624.25	135.40	406.20	2,000	20.3
01-42-6114	PEST CONTROL	.00	.00	.00	.00	2,000	.0
01-42-6116	ANIMAL IMPOUND FEE	.00	.00	.00	.00	2,000	.0
01-42-6122	LAB FEES	.00	.00	.00	9.35	500	1.9
01-42-6126	COPIER EXPENSES	.00	761.03	93.52	868.64	4,000	21.7
01-42-6131	EMERGENCY PREPAREDNESS	.00	.00	.00	.00	10,000	.0
01-42-6199	OTHER PROFESSIONAL SERVICES	.00	647.55	.00	339.35	2,400	14.1
01-42-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	2,443.84	569.27	6,177.16	5,000	123.5
01-42-6301	PROPERTY & LIABILITY INSURANCE	.00	33,545.83	.00	75,573.43	113,500	66.6

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-42-6302	GENERAL LIABILITY INSURANCE	.00	24,909.83	.00	.00	0	.0
01-42-6311	INTERNET/WEBSITE SERVICES	.00	594.75	.00	.00	2,000	.0
01-42-6610	DUES & SUBSCRIPTIONS	.00	15,724.28	1,045.85	9,556.58	5,070	188.5
01-42-6801	REPAIR & MTNCE--BUILDINGS	.00	940.74	2,685.00	13,575.72	6,000	226.3
01-42-6805	REPAIR & MTNCE--FLEET	.00	4,768.33	1,983.35	11,029.67	25,000	44.1
01-42-6823	CLEANING SERVICES	.00	1,762.63	.00	1,670.00	6,500	25.7
01-42-6824	PD OUTREACH/EVENTS	.00	.00	.00	.00	6,000	.0
01-42-6851	VEHICLE LEASE EXPENSES	.00	13,347.69	.00	30,682.51	72,700	42.2
01-42-6999	OTHER CONTRACTUAL SERVICES	.00	79,703.10	1,433.75	4,339.05	260,400	1.7
01-42-7010	OFFICE SUPPLIES	.00	843.42	121.34	1,045.85	4,000	26.2
01-42-7020	OPERATING SUPPLIES	.00	3,405.13	513.06	1,117.13	16,000	7.0
01-42-7051	UNIFORMS--CIVILIAN	.00	395.40	.00	.00	800	.0
01-42-7101	GAS & OIL	.00	5,717.21	73.92	5,978.52	33,000	18.1
01-42-7254	OPERATING EQUIPMENT	.00	50,409.12	4,355.87	113,758.60	204,200	55.7
01-42-7305	UNIFORMS & TOOLS--SWORN	.00	11,891.61	2,019.75	8,893.35	32,700	27.2
01-42-7550	FURNISHINGS	.00	.00	.00	.00	10,000	.0
01-42-7999	OTHER COMMODITIES	.00	301.70	.00	4.65	5,000	.1
01-42-8550	CAP'L OUTLAY--POLICE BLDG IMPV	.00	.00	.00	.00	37,000	.0
01-42-8551	CAP'L OUTLAY--POLICE SHED IMPV	.00	.00	.00	.00	91,000	.0
01-42-8580	CAPITAL OUTLAY--LEASES	.00	.00	.00	.00	95,000	.0
01-42-8599	OTHER CAPITAL OUTLAY	.00	.00	32,723.00	89,063.00	121,412	73.4
	TOTAL POLICE	911,900.27	1,049,999.01	257,918.09	1,228,702.88	4,075,986	30.1

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	COMMUNITY DEVELOPMENT						
01-43-5001	SALARIES & WAGES	109,780.93	96,273.88	33,088.71	108,039.78	322,347	33.5
01-43-5002	OVERTIME	.00	.00	.00	.00	1,000	.0
01-43-5060	PAYROLL TAXES	8,168.91	7,163.72	2,526.77	8,157.83	30,226	27.0
01-43-5063	TRAINING	.00	3,419.63	300.35	300.35	10,000	3.0
01-43-5065	WORKERS COMP	462.12	116.29	91.95	221.67	600	37.0
01-43-5066	HEALTH INSURANCE	16,454.85	16,502.27	3,708.84	13,856.70	63,020	22.0
01-43-5067	MEDICAL SAVINGS PLAN	4,343.00	2,080.34	87.48	227.73	900	25.3
01-43-5068	HSA CONTRIBUTIONS	215.08	.00	50.00	175.00	0	.0
01-43-5070	DEFERRED COMPENSATION	.00	1,957.92	1,130.71	3,917.69	13,098	29.9
01-43-5075	EMPLOYMENT/RECRUITMENT EXPENSE	61.26	.00	.00	.00	0	.0
01-43-5200	OFFICE SUPPLIES	108.45	.00	.00	.00	0	.0
01-43-5201	COMPUTER / TECHNOLOGY	2,216.88	.00	.00	.00	0	.0
01-43-5202	PRINTING EXPENSE	146.84	.00	.00	.00	0	.0
01-43-5203	UNIFORMS	440.67	.00	.00	.00	0	.0
01-43-5216	REPAIRS & MAINT--FLEET	121.94	.00	.00	.00	0	.0
01-43-5253	GAS & OIL	292.96	.00	.00	.00	0	.0
01-43-5300	TELEPHONE	448.42	.00	.00	.00	0	.0
01-43-5320	PROPERTY & LIABILITY INSURANCE	1,604.31	.00	.00	.00	0	.0
01-43-5330	TRAINING	2,376.91	.00	.00	.00	0	.0
01-43-5411	ANNEXATIONS & REZONING EXPENSE	20.32	.00	.00	.00	0	.0
01-43-5460	BUILDING INSPECTIONS	64,879.18	.00	.00	.00	0	.0
01-43-5491	VEHICLE LEASE EXPENSES	4,795.32	.00	.00	.00	0	.0
01-43-5700	MISC.	246.82	.00	.00	.00	0	.0
01-43-6104	COMPUTER/TECHNOLOGY SERVICES	.00	2,515.61	1,815.00	2,243.74	9,000	24.9
01-43-6107	ANNEXATION/ZONING EXPENSES	.00	69.96	.00	.00	15,000	.0
01-43-6109	CONSULTING FEES	.00	39,429.39	.00	.00	75,000	.0
01-43-6110	TELEPHONE	.00	266.25	72.00	176.00	768	22.9
01-43-6121	PRINTING EXPENSE	.00	335.20	.00	.00	1,000	.0
01-43-6124	WATER ASSESSMENTS	.00	72.00	.00	72.00	0	.0
01-43-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	.00	.00	4,894.98	500	979.0
01-43-6301	PROPERTY & LIABILITY INSURANCE	.00	2,168.46	.00	1,758.60	5,800	30.3
01-43-6610	DUES & SUBSCRIPTIONS	.00	.00	1,650.00	1,650.00	4,000	41.3
01-43-6821	BUILDING INSPECTIONS	.00	94,982.74	.00	74,223.36	322,806	23.0
01-43-7010	OFFICE SUPPLIES	.00	.00	.00	273.70	800	34.2
01-43-7051	UNIFORMS	.00	.00	.00	.00	1,500	.0
01-43-7550	FURNISHINGS	.00	.00	.00	1,274.40	2,000	63.7
01-43-7999	OTHER COMMODITIES	.00	72.23	73.49	252.83	2,000	12.6
01-43-8599	OTHER CAPITAL OUTLAY	.00	.00	.00	.00	80,000	.0
	TOTAL COMMUNITY DEVELOPMENT	217,185.17	267,425.89	44,595.30	221,716.36	961,365	23.1

GENERAL FUND

PARKS

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-45-5001	SALARIES & WAGES	118,890.43	127,775.74	34,400.16	130,252.80	496,482	26.2
01-45-5002	OVERTIME	.00	3,550.08	304.25	1,213.80	7,500	16.2
01-45-5055	OVERTIME	2,162.08	.00	.00	.00	0	.0
01-45-5060	PAYROLL TAXES	9,167.67	9,950.35	2,578.66	9,763.25	48,250	20.2
01-45-5061	WELLNESS PROGRAM	.00	30.00	.00	.00	360	.0
01-45-5063	TRAINING	.00	2,214.20	53.10	408.12	10,000	4.1
01-45-5065	WORKERS COMP	6,628.04	7,665.10	1,677.20	7,183.50	24,500	29.3
01-45-5066	HEALTH INSURANCE	16,595.54	22,823.57	6,637.14	25,045.73	118,449	21.1
01-45-5067	MEDICAL SAVINGS	3,972.28	437.47	199.98	699.93	2,315	30.2
01-45-5068	MEDICAL SAVINGS	496.65	.00	.00	.00	0	.0
01-45-5070	DEFERRED COMPENSATION	.00	6,596.94	1,735.24	6,227.72	22,767	27.4
01-45-5201	COMPUTER/TECHNOLOGY	1,464.00	.00	.00	.00	0	.0
01-45-5203	UNIFORMS	1,185.43	.00	.00	.00	0	.0
01-45-5210	OPERATING SUPPLIES	317.47	.00	.00	.00	0	.0
01-45-5215	REPAIRS & MAINTENANCE	6,541.64	.00	.00	.00	0	.0
01-45-5216	FLEET R&M	609.02	.00	.00	.00	0	.0
01-45-5253	GAS & OIL	4,975.45	.00	.00	.00	0	.0
01-45-5254	TOOLS	38.56	.00	.00	.00	0	.0
01-45-5300	TELEPHONE	693.00	.00	.00	.00	0	.0
01-45-5305	UTILITIES	2,625.72	.00	.00	.00	0	.0
01-45-5310	TRASH REMOVAL	1,065.50	.00	.00	.00	0	.0
01-45-5320	PROPERTY & LIABILITY INSURANCE	10,521.59	.00	.00	.00	0	.0
01-45-5330	TRAINING	1,698.56	.00	.00	.00	0	.0
01-45-5348	PEST CONTROL	299.00	.00	.00	.00	0	.0
01-45-5349	WELLNESS PROGRAM	45.00	.00	.00	.00	0	.0
01-45-5370	LANDSCAPING	4,508.00	.00	.00	.00	0	.0
01-45-5372	IRRIGATION SYSTEM	1,102.56	.00	.00	.00	0	.0
01-45-5405	PARK ENGINEERING	660.00	.00	.00	.00	0	.0
01-45-5500	CAPITAL OUTLAY	22,515.00	.00	.00	.00	0	.0
01-45-5700	MISC. EXPENSE	233.27	.00	.00	.00	0	.0
01-45-6104	COMPUTER/TECHNOLOGY SERVICES	.00	873.04	270.00	4,239.54	2,000	212.0
01-45-6108	ENGINEERING FEES	.00	.00	.00	.00	10,000	.0
01-45-6110	TELEPHONE	.00	771.00	231.00	745.00	3,564	20.9
01-45-6111	UTILITIES	.00	7,500.29	13.33	3,977.70	75,000	5.3
01-45-6113	TRASH REMOVAL	.00	1,303.00	.00	.00	5,000	.0
01-45-6114	PEST CONTROL	.00	.00	.00	190.54	35,000	.5
01-45-6132	LANDSCAPINGS	.00	85.31	.00	11,780.48	60,000	19.6
01-45-6133	TREE MAINTENANCE	.00	9,460.00	.00	16,900.00	35,000	48.3
01-45-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	52.00	.00	.00	500	.0
01-45-6301	PROPERTY & LIABILITY INSURANCE	.00	10,842.35	(229.87)	8,563.14	20,800	41.2
01-45-6405	EQUIPMENT RENTAL	.00	.00	.00	.00	2,500	.0
01-45-6610	DUES & SUBSCRIPTIONS	.00	.00	.00	.00	3,500	.0
01-45-6801	REPAIR & MTNCE--BUILDINGS	.00	1,408.15	1,125.00	2,886.75	22,000	13.1
01-45-6802	REPAIR & MTNCE--STREETS	.00	12,659.57	.00	1,128.17	30,000	3.8
01-45-6805	REPAIR & MTNCE--FLEET & EQ	.00	315.28	.00	1,484.56	10,000	14.9
01-45-6806	REPAIR & MTNCE--IRRIGATION	.00	175.62	1,704.38	2,113.21	7,500	28.2
01-45-6835	WEED CONTROL	.00	.00	.00	.00	20,000	.0
01-45-7020	OPERATING SUPPLIES	.00	791.20	.00	2,000.71	8,000	25.0
01-45-7042	PARK SIGNS & MARKERS	.00	.00	.00	.00	3,000	.0
01-45-7051	UNIFORMS	.00	1,315.19	561.26	1,473.13	5,000	29.5
01-45-7101	GAS & OIL	.00	5,387.39	.00	4,001.03	25,000	16.0
01-45-7305	TOOLS	.00	1,357.85	.00	(467.90)	6,000	7.8-

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-45-7999	OTHER COMMODITIES	.00	.00	30.12	104.12	1,000	10.4
01-45-8510	CAPITAL OUTLAY--OTHER EQUIP	.00	34,854.20	.00	.00	0	.0
01-45-8515	CAPITAL OUTLAY--PARKS	.00	.00	.00	26,100.00	100,000	26.1
	TOTAL PARKS	219,011.46	270,194.89	51,290.95	268,015.03	1,220,987	22.0

GENERAL FUND

COMMUNITY CENTER

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-46-5001	SALARIES & WAGES	.00	.00	25,424.67	102,837.08	325,498	31.6
01-46-5002	OVERTIME	.00	.00	.00	.00	3,000	.0
01-46-5060	PAYROLL TAXES	.00	.00	1,981.94	8,023.26	28,284	28.4
01-46-5061	WELLNESS PROGRAM	.00	.00	.00	.00	1,080	.0
01-46-5062	TUITION REIMBURSEMENT	.00	.00	.00	.00	3,000	.0
01-46-5063	TRAINING	.00	964.42	312.96	823.81	6,000	13.7
01-46-5065	WORKERS COMP	.00	.00	310.64	1,280.84	4,500	28.5
01-46-5066	HEALTH INSURANCE	.00	.00	2,643.60	8,841.05	34,819	25.4
01-46-5067	MEDICAL SAVINGS	.00	.00	58.32	259.66	1,100	23.6
01-46-5070	DEFERRED COMPENSATION	.00	.00	403.80	1,990.01	11,872	16.8
01-46-6104	COMPUTER/TECHNOLOGY FEES	.00	.00	.00	54.36	3,000	1.8
01-46-6110	TELEPHONE	.00	.00	96.01	304.03	1,536	19.8
01-46-6111	UTILITIES	.00	.00	281.49	8,354.88	20,000	41.8
01-46-6113	TRASH REMOVAL	.00	.00	.00	531.75	1,500	35.5
01-46-6114	PEST CONTROL	.00	.00	.00	.00	2,500	.0
01-46-6121	PRINTING EXPENSE	.00	179.50	.00	.00	1,000	.0
01-46-6126	COPIER EXPENSES	.00	.00	148.80	766.28	2,500	30.7
01-46-6134	EV CHARGING STATION EXPENSES	.00	.00	.00	.00	4,000	.0
01-46-6135	RECREATION PROGRAMS	.00	28,428.00	85.60	24,594.56	75,000	32.8
01-46-6199	OTHER PROFESSIONAL SERVICES	.00	669.20	225.20	1,231.60	8,000	15.4
01-46-6210	EMPLOYMENT/RECRUITMENT EXP	.00	159.44	.00	239.95	2,500	9.6
01-46-6211	COMMUNITY DAY	.00	4,525.00	.00	14,949.72	72,000	20.8
01-46-6214	TOWN EVENTS	.00	3,673.63	82.40	38,751.82	90,000	43.1
01-46-6301	PROPERTY & LIABILITY INSURANCE	.00	3,426.30	.00	5,429.02	12,600	43.1
01-46-6311	INTERNET/WEBSITE SERVICES	.00	.00	351.90	1,020.31	4,000	25.5
01-46-6511	POSTAGE	.00	.00	.00	.00	500	.0
01-46-6512	MILEAGE	.00	.00	.00	.00	500	.0
01-46-6610	DUES & SUBSCRIPTIONS	.00	2,010.15	1,286.90	10,677.99	5,000	213.6
01-46-6801	REPAIR & MTNCE--BUILDINGS	.00	.00	.00	470.00	10,000	4.7
01-46-6805	REPAIRS & MTNCE--FLEET	.00	40.00	10.00	40.00	2,000	2.0
01-46-6823	CLEANING SERVICES	.00	.00	.00	10,530.00	45,000	23.4
01-46-6999	OTHER CONTRACTUAL SERVICES	.00	.00	480.00	9,100.00	32,000	28.4
01-46-7010	OFFICE SUPPLIES	.00	43.03	129.13	886.28	2,000	44.3
01-46-7020	OPERATING SUPPLIES	.00	.00	769.59	2,965.62	10,000	29.7
01-46-7051	UNIFORMS	.00	417.79	367.60	2,957.56	5,000	59.2
01-46-7101	GAS & OIL	.00	.00	.00	.00	1,200	.0
01-46-7254	OPERATING EQUIPMENT	.00	.00	.00	.00	5,000	.0
01-46-7255	SAFETY EQUIPMENT	.00	.00	.00	.00	5,000	.0
01-46-7550	FURNISHINGS	.00	.00	.00	1,258.03	5,000	25.2
01-46-7801	MERCHANDISE FOR RESALE	.00	.00	.00	1,192.14	5,000	23.8
01-46-7999	OTHER COMMODITIES	.00	.00	25.48	25.48	2,000	1.3
01-46-8510	CAPITAL OUTLAY--OTHER EQUIP	.00	22,528.99	1,889.00	3,309.80	10,000	33.1
01-46-8516	CAPITAL OUTLAY--BLDGS & IMPVTS	.00	.00	.00	.00	10,000	.0
01-46-8531	CAPITAL OUTLAY-COMPUTERS	.00	.00	.00	.00	5,000	.0
01-46-8532	CAPITAL OUTLAY---SFTWR UPGRADE	.00	.00	.00	.00	5,000	.0
01-46-8599	OTHER CAPITAL OUTLAY	.00	.00	.00	.00	10,000	.0
	TOTAL COMMUNITY CENTER	.00	67,065.45	37,365.03	263,696.89	894,489	29.5

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	ENGINEERING						
01-47-5001	SALARIES & WAGES	128,830.64	120,292.12	36,464.67	146,891.04	450,088	32.6
01-47-5002	OVERTIME	.00	.00	1,112.01	4,553.12	500	910.6
01-47-5050	CLEANING	2,363.34	.00	.00	.00	0	.0
01-47-5055	OVERTIME	499.97	.00	.00	.00	0	.0
01-47-5060	PAYROLL TAXES	9,780.86	9,264.13	2,874.04	11,657.38	37,863	30.8
01-47-5063	TRAINING	.00	755.10	.00	649.47	10,000	6.5
01-47-5065	WORKERS COMP	2,020.13	1,930.20	624.37	2,500.91	8,000	31.3
01-47-5066	HEALTH INSURANCE	11,595.80	9,006.25	3,314.92	12,507.66	34,387	36.4
01-47-5067	MEDICAL SAVINGS	6,455.37	294.50	87.06	304.71	1,045	29.2
01-47-5068	MEDICAL SAVINGS	437.99	.00	.00	.00	0	.0
01-47-5070	DEFERRED COMPENSATION	.00	6,023.21	1,205.42	5,881.90	22,365	26.3
01-47-5075	EMPLOYMENT/RECRUITMENT EXPENSE	427.22	.00	.00	.00	0	.0
01-47-5200	OFFICE SUPPLIES	1,744.16	.00	.00	.00	0	.0
01-47-5201	COMPUTER/TECHNOLOGY	2,808.52	.00	.00	.00	0	.0
01-47-5203	UNIFORMS	655.40	.00	.00	.00	0	.0
01-47-5210	OPERATING SUPPLIES	4,396.66	.00	.00	.00	0	.0
01-47-5212	FURNISHINGS	178.06	.00	.00	.00	0	.0
01-47-5215	REPAIRS & MAINTENANCE	6,396.12	.00	.00	.00	0	.0
01-47-5216	REPAIR & MAINTENANCE--FLEET	118.92	.00	.00	.00	0	.0
01-47-5253	GAS & OIL	823.03	.00	.00	.00	0	.0
01-47-5300	TELEPHONE	690.09	.00	.00	.00	0	.0
01-47-5305	UTILITIES	5,308.79	.00	.00	.00	0	.0
01-47-5310	TRASH	1,358.84	.00	.00	.00	0	.0
01-47-5315	COPIER EXPENSES	507.39	.00	.00	.00	0	.0
01-47-5320	PROPERTY & LIABILITY INSURANCE	4,208.64	.00	.00	.00	0	.0
01-47-5330	TRAINING	33.05	.00	.00	.00	0	.0
01-47-5331	DUES & SUBSCRIPTIONS	28.75	.00	.00	.00	0	.0
01-47-5399	OTHER PROFESSIONAL SERVICES	285.00	.00	.00	.00	0	.0
01-47-5405	ENGINEERING FEES	2,631.30	.00	.00	.00	0	.0
01-47-5491	VEHICLE LEASE EXPENSES	2,304.76	.00	.00	.00	0	.0
01-47-5700	MISC. EXPENSE	248.87	.00	.00	.00	0	.0
01-47-6104	COMPUTER/TECHNOLOGY SERVICES	.00	2,227.54	350.00	425.14	10,000	4.3
01-47-6108	ENGINEERING FEES	.00	25,386.65	5,098.00	24,266.96	60,000	40.4
01-47-6110	TELEPHONE	.00	746.12	330.10	990.30	1,320	75.0
01-47-6111	UTILITIES	.00	5,986.32	269.90	5,210.81	22,000	23.7
01-47-6113	TRASH REMOVAL	.00	743.20	188.36	2,022.08	5,000	40.4
01-47-6126	COPIER EXPENSES	.00	647.84	141.76	659.08	2,500	26.4
01-47-6134	EV CHARGING STATION EXPENSES	.00	411.79	.00	.00	0	.0
01-47-6199	OTHER PROFESSIONAL SERVICES	.00	1,274.05	.00	.00	3,000	.0
01-47-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	531.00	.00	.00	1,500	.0
01-47-6301	PROPERTY & LIABILITY INSURANCE	.00	4,336.94	.00	3,517.20	10,000	35.2
01-47-6610	DUES & SUBSCRIPTIONS	.00	2,928.13	.00	4,251.55	8,000	53.1
01-47-6801	REPAIR & MTNCE--BUILDINGS	.00	2,218.12-	.00	5,332.04	30,000	17.8
01-47-6805	REPAIR & MTNCE--FLEET	.00	1,170.87	20.00	1,708.98	2,500	68.4
01-47-6823	CLEANING SERVICES	.00	2,427.15	.00	3,085.00	13,000	23.7
01-47-6851	VEHICLE LEASE EXPENSES	.00	4,964.89	.00	19,700.23	49,030	40.2
01-47-6999	OTHER CONTRACTUAL SERVICES	.00	20.50	.00	.00	0	.0
01-47-7010	OFFICE SUPPLIES	.00	1,360.59	310.42	878.23	5,000	17.6
01-47-7020	OPERATING SUPPLIES	.00	3,170.49	231.36	2,835.33	12,500	22.7
01-47-7051	UNIFORMS	.00	922.32	.00	276.00	2,750	10.0
01-47-7101	GAS & OIL	.00	1,035.46	.00	1,264.47	7,000	18.1
01-47-7305	TOOLS	.00	298.47	.00	.00	5,000	.0

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-47-7550	FURNISHINGS	.00	1,315.29	.00	.00	10,000	.0
01-47-7999	OTHER COMMODITIES	.00	135.74	.00	27.06	1,500	1.8
01-47-8580	CAPITAL OUTLAY--LEASES	.00	.00	.00	.00	38,000	.0
	TOTAL ENGINEERING	197,137.67	207,388.74	52,622.39	261,396.65	863,848	30.3
	MUNICIPAL COURT						
01-48-5001	SALARIES & WAGES	15,638.14	18,126.12	4,788.78	22,100.26	77,372	28.6
01-48-5002	OVERTIME	.00	13.03	13.69	13.69	1,000	1.4
01-48-5040	JUDGE	4,900.00	4,000.00	.00	6,000.00	32,000	18.8
01-48-5055	OVERTIME	10.36	.00	.00	.00	0	.0
01-48-5060	PAYROLL TAXES	1,192.83	1,384.52	375.14	1,734.45	7,047	24.6
01-48-5063	TRAINING	.00	.00	.00	179.00	4,000	4.5
01-48-5065	WORKERS COMP	18.41	21.67	5.82	26.59	600	4.4
01-48-5066	HEALTH INSURANCE	2,278.15	2,559.80	719.48	2,682.83	12,457	21.5
01-48-5067	MEDICAL SAVINGS	340.00	81.18	6.24	21.84	400	5.5
01-48-5068	MEDICAL SAVINGS	94.71	.00	.00	.00	0	.0
01-48-5070	DEFERRED COMPENSATION	.00	368.58	93.82	373.02	2,084	17.9
01-48-5203	UNIFORMS	110.77	.00	.00	.00	0	.0
01-48-5320	PROPERTY & LIABILITY INSURANCE	2,104.31	.00	.00	.00	0	.0
01-48-5399	OTHER PROFESSIONAL SERVICES	1,182.30	.00	.00	.00	0	.0
01-48-5455	PROSECUTING ATTORNEY	5,150.00	.00	.00	.00	0	.0
01-48-5700	MISC. EXPENSE	203.42	.00	.00	.00	0	.0
01-48-6102	PROSECUTING ATTORNEY	.00	5,000.00	.00	3,000.00	20,000	15.0
01-48-6103	PUBLIC DEFENDER	.00	.00	.00	.00	5,000	.0
01-48-6104	COMPUTER/TECHNOLOGY SERVICES	.00	.00	.00	.00	4,000	.0
01-48-6199	OTHER PROFESSIONAL SERVICES	.00	846.27	225.20	450.40	5,000	9.0
01-48-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	.00	.00	.00	500	.0
01-48-6301	PROPERTY & LIABILITY INSURANCE	.00	2,168.46	.00	1,758.60	5,800	30.3
01-48-6510	COURT COSTS	.00	1,112.68	.00	200.00	4,000	5.0
01-48-6610	DUES & SUBSCRIPTIONS	.00	50.00	.00	50.00	250	20.0
01-48-7051	UNIFORMS	.00	.00	.00	.00	500	.0
01-48-7999	OTHER COMMODITIES	.00	.00	.00	.00	1,000	.0
	TOTAL MUNICIPAL COURT	33,223.40	35,732.31	6,228.17	38,590.68	183,010	21.1

GENERAL FUND

COMMUNITY ENGAGEMENT

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-49-5001	SALARIES & WAGES	72,124.57	79,965.27	8,616.32	38,445.39	167,583	22.9
01-49-5002	OVERTIME	.00	38.11	.00	.00	500	.0
01-49-5060	PAYROLL TAXES	5,509.56	6,210.42	627.29	2,850.27	14,777	19.3
01-49-5061	WELLNESS PROGRAM	.00	10,145.45	1,611.16	11,251.51	36,920	30.5
01-49-5062	TUITION REIMBURSEMENT	.00	.00	.00	.00	3,000	.0
01-49-5063	TRAINING	.00	.00	(679.65)	966.35	7,000	13.8
01-49-5065	WORKERS COMP	1,089.24	1,235.23	158.38	701.90	5,000	14.0
01-49-5066	HEALTH INSURANCE	5,734.54	5,764.03	1,679.80	6,846.79	21,206	32.3
01-49-5067	MEDICAL SAVINGS	1,827.25	299.94	16.66	83.30	600	13.9
01-49-5068	MEDICAL SAVINGS	349.93	.00	.00	.00	0	.0
01-49-5070	DEFERRED COMPENSATION	.00	2,165.60	161.88	747.24	8,357	8.9
01-49-5075	EMPLOYMENT/RECRUITMENT EXPENSE	406.10	.00	.00	.00	0	.0
01-49-5202	PRINTING EXPENSE	4,736.64	.00	.00	.00	0	.0
01-49-5203	UNIFORMS	557.75	.00	.00	.00	0	.0
01-49-5205	POSTAGE	1,894.36	.00	.00	.00	0	.0
01-49-5220	TOWN DECORATIONS	69.96	.00	.00	.00	0	.0
01-49-5236	COMMUNITY ENGAGEMENT	7,333.91	.00	.00	.00	0	.0
01-49-5253	GAS & OIL	104.58	.00	.00	.00	0	.0
01-49-5260	RECREATION PROGRAMS	14,482.15	.00	.00	.00	0	.0
01-49-5261	COMMUNITY DAY	7,050.00	.00	.00	.00	0	.0
01-49-5262	TOWN EVENTS	10,654.68	.00	.00	.00	0	.0
01-49-5265	SENIOR EVENTS	4,970.31	.00	.00	.00	0	.0
01-49-5300	TELEPHONE	408.03	.00	.00	.00	0	.0
01-49-5320	GENERAL LIABILITY INSURANCE	4,119.36	.00	.00	.00	0	.0
01-49-5330	TRAINING	2,367.15	.00	.00	.00	0	.0
01-49-5331	DUES/MEMBERSHIPS	7,976.25	.00	.00	.00	0	.0
01-49-5349	WELLNESS PROGRAM	4,149.18	.00	.00	.00	0	.0
01-49-5399	OTHER PROFESSIONAL SERVICES	13,345.40	.00	.00	.00	0	.0
01-49-5401	CONSULTANTS	1,859.00	.00	.00	.00	0	.0
01-49-5421	ECONOMIC DEVELOPMENT PROGRAMS	132.99	.00	.00	.00	0	.0
01-49-5560	CAPITAL OUTLAY--SFTWR UPGRADES	7,156.59	.00	.00	.00	0	.0
01-49-5700	MISC. EXPENSE	461.86	.00	.00	.00	0	.0
01-49-6104	COMPUTER/TECHNOLOGY SERVICES	.00	.00	.00	2,995.50	3,000	99.9
01-49-6109	CONSULTING FEES	.00	.00	.00	.00	30,000	.0
01-49-6110	TELEPHONE	.00	408.03	99.03	913.12	960	95.1
01-49-6121	PRINTING EXPENSE	.00	5,155.53	.00	6,922.50	15,000	46.2
01-49-6149	COMMUNITY ENGAGEMENT	.00	2,741.47	.00	4,658.75	10,000	46.6
01-49-6199	OTHER PROFESSIONAL SERVICES	.00	27,668.44	.00	4,800.00	40,000	12.0
01-49-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	105.54	.00	105.54	2,000	5.3
01-49-6301	PROPERTY & LIABILITY INSURANCE	.00	3,426.30	.00	2,873.51	5,800	49.5
01-49-6311	INTERNET/WEBSITE EXPENSE	.00	.00	.00	.00	12,300	.0
01-49-6402	ECONOMIC DEVELOPMENT PROGRAMS	.00	22,302.93	59.00	16,810.07	50,000	33.6
01-49-6511	POSTAGE	.00	596.32	.00	.00	4,000	.0
01-49-6610	DUES & SUBSCRIPTIONS	.00	7,033.37	2,404.71	5,154.18	25,000	20.6
01-49-6999	OTHER CONTRACTUAL SERVICES	.00	270.46	.00	.00	10,000	.0
01-49-7026	TOWN DECORATIONS	.00	803.94	.00	1,980.00	10,000	19.8
01-49-7051	UNIFORMS	.00	393.22	.00	644.11	1,000	64.4
01-49-7101	GAS & OIL	.00	82.45	.00	42.95	0	.0
01-49-7550	FURNISHINGS	.00	.00	.00	809.10	2,000	40.5
01-49-7801	MERCHANDISE FOR RESALE	.00	1,794.62	.00	.00	0	.0
01-49-7999	OTHER COMMODITIES	.00	153.91	.00	137.17	2,000	6.9
01-49-8501	CAPITAL OUTLAY--WAYFINDING	.00	.00	.00	.00	200,000	.0

TOWN OF MEAD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
01-49-8532	CAPITAL OUTLAY--SOFTWAREUPGRAD	.00	.00	.00	.00	20,000	.0
	TOTAL COMMUNITY ENGAGEMENT	180,871.34	178,760.58	14,754.58	110,739.25	708,003	15.6
	NON-DEPARTMENTAL						
01-90-5001	SALARIES & WAGES ADJ	.00	.00	.00	.00	275,000	.0
01-90-5804	TRANSFER TO STREET IMPVT FD	93,750.00	.00	.00	.00	0	.0
01-90-5805	TRANSFER TO CAPITAL IMPROVEMEN	623,828.00	.00	.00	.00	0	.0
01-90-8151	SPECIAL PROJECTS	.00	.00	.00	.00	8,871	.0
01-90-9904	TRANSFER TO STREET FUND	.00	93,750.00	.00	.00	0	.0
	TOTAL NON-DEPARTMENTAL	717,578.00	93,750.00	.00	.00	283,871	.0
	TOTAL FUND EXPENDITURES	2,983,430.41	2,646,865.32	584,196.55	2,923,715.30	11,440,975	25.6
	NET REVENUE OVER EXPENDITURES	185,737.63-	82,016.82	279,250.91	825,374.16	3-	2751

TOWN OF MEAD
BALANCE SHEET
APRIL 30, 2026

STREET IMPROVEMENT FUND

	ASSETS			
04-01-0100	COMBINED CASH		2,081,496.34	
04-01-1301	A/R - GENERAL		414,501.57	
	TOTAL ASSETS			2,495,997.91
	LIABILITIES AND EQUITY			
	LIABILITIES			
04-02-2000	ACCOUNTS PAYABLE		16,013.42	
04-02-2005	RETAINAGE PAYABLE		498.75	
04-02-2310	EMPLOYEE HEALTH INS. PAYABLE		(3,970.97)	
04-02-2403	STATE WITHHOLDING TAX PAYABLE		1,317.10	
04-02-2404	STATE UNEMPLOYMENT TAX PAYABLE		43.81	
04-02-2410	ACCRUED PAYROLL & BENEFITS		5,017.77	
	TOTAL LIABILITIES			18,919.88
	FUND EQUITY			
04-02-3001	FUND BALANCE		1,837,941.68	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	639,136.35		
	BALANCE - CURRENT DATE		639,136.35	
	TOTAL FUND EQUITY			2,477,078.03
	TOTAL LIABILITIES AND EQUITY			2,495,997.91

STREET IMPROVEMENT FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	TAXES						
04-10-4005	HIGHWAY USERS TAX	88,450.62	101,586.24	30,088.35	106,793.66	338,960	31.5
04-10-4010	SALES TAX	564,649.63	565,448.21	223,690.62	744,901.52	2,340,000	31.8
04-10-4015	ROAD & BRIDGE TAX	.00	23,853.21	8,224.69	32,625.11	100,000	32.6
04-10-4025	M.V. REGISTSTRATION	8,725.99	9,406.84	2,230.06	7,758.38	85,000	9.1
04-10-4030	BUILDING USE TAX	87,756.95	71,865.26	28,916.86	67,527.19	288,535	23.4
	TOTAL TAXES	749,583.19	772,159.76	293,150.58	959,605.86	3,152,495	30.4
	FEES AND PERMITS						
04-11-4102	RIGHT-OF-WAY PERMITS	36,356.00	9,847.50	.00	9,020.00	75,000	12.0
04-11-4141	ADMINISTRATIVE CHARGES	.00	.00	.00	.00	15,580	.0
	TOTAL FEES AND PERMITS	36,356.00	9,847.50	.00	9,020.00	90,580	10.0
	TRANSFERS IN						
04-16-4601	TRANSFER FROM GF	93,750.00	93,750.00	.00	.00	0	.0
04-16-4602	TRANSFER FROM CAPITAL IMPROV	.00	250,000.00	.00	.00	0	.0
	TOTAL TRANSFERS IN	93,750.00	343,750.00	.00	.00	0	.0
	MISCELLANEOUS						
04-18-4619	INTEREST INCOME	34,360.84	20,771.26	5,926.06	21,508.24	38,500	55.9
	TOTAL MISCELLANEOUS	34,360.84	20,771.26	5,926.06	21,508.24	38,500	55.9
	TOTAL FUND REVENUE	914,050.03	1,146,528.52	299,076.64	990,134.10	3,281,575	30.2

STREET IMPROVEMENT FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	STREETS						
04-44-5001	SALARIES & WAGES	117,878.17	134,056.72	35,616.33	139,041.89	441,514	31.5
04-44-5002	OVERTIME	.00	538.40	324.49	744.28	10,000	7.4
04-44-5055	OVERTIME	762.31	1,100.10	.00	.00	0	.0
04-44-5060	PAYROLL TAXES	8,871.79	10,203.23	2,640.35	10,339.34	41,388	25.0
04-44-5063	TRAINING	.00	2,830.00	3,501.31	8,218.08	15,000	54.8
04-44-5065	WORKERS COMPENSATION	6,304.68	7,464.92	1,812.40	7,433.56	26,510	28.0
04-44-5066	HEALTH INSURANCE	16,797.01	21,958.19	6,549.61	25,210.81	87,127	28.9
04-44-5067	MEDICAL SAVINGS	3,230.81	274.98	116.66	408.31	1,130	36.1
04-44-5068	MEDICAL SAVINGS	326.64	.00	.00	.00	0	.0
04-44-5070	DEFERRED COMPENSATION	.00	4,812.16	1,273.88	4,727.57	14,483	32.6
04-44-5201	COMPUTER/TECHNOLOGY	11,495.08	.00	.00	.00	0	.0
04-44-5203	UNIFORMS	4,914.72	.00	.00	.00	0	.0
04-44-5210	OPERATING SUPPLIES	21.53-	.00	.00	.00	0	.0
04-44-5215	REPAIRS & MAINTENANCE--STREETS	12.48	.00	.00	.00	0	.0
04-44-5216	REPAIR & MAINT.--FLEET	7,009.44	.00	.00	.00	0	.0
04-44-5217	REPAIR & MAINTENANCE--BRIDGES	124,142.50	.00	.00	.00	0	.0
04-44-5250	ASPHALT/STREET PATCHING	4,392.00	.00	.00	.00	0	.0
04-44-5252	STREET SIGNS & MARKERS	6,443.85	.00	.00	.00	0	.0
04-44-5253	GAS & OIL	1,943.77	.00	.00	.00	0	.0
04-44-5254	TOOLS	11,877.77	.00	.00	.00	0	.0
04-44-5255	SAFETY EQUIPMENT	2,444.03	.00	.00	.00	0	.0
04-44-5300	TELEPHONE	711.85	.00	.00	.00	0	.0
04-44-5305	UTILITIES	8,697.85	.00	.00	.00	0	.0
04-44-5320	PROPERTY & LIABILITY INSURANCE	15,782.39	.00	.00	.00	0	.0
04-44-5330	TRAINING	3,010.46	.00	.00	.00	0	.0
04-44-5331	DUES & MEMBERSHIPS	301.25	.00	.00	.00	0	.0
04-44-5360	STREET SWEEPING	3,942.00	.00	.00	.00	0	.0
04-44-5364	SNOW REMOVAL	3,091.91	.00	.00	.00	0	.0
04-44-5369	EQUIPMENT RENTAL	27,306.36	.00	.00	.00	0	.0
04-44-5491	VEHICLE LEASE EXPENSES	11,811.75	.00	.00	.00	0	.0
04-44-5500	CAPITAL OUTLAY	3,703.99	.00	.00	.00	0	.0
04-44-5501	CAPITAL OUTLAY-GRADER SHED	1,270.91	.00	.00	.00	0	.0
04-44-6104	COMPUTER/TECHNOLOGY SERVICES	.00	14,696.51	.00	9,191.71	21,000	43.8
04-44-6108	ENGINEERING FEES	.00	7,219.50	.00	.00	30,000	.0
04-44-6110	TELEPHONE	.00	796.38	253.66	785.30	4,376	18.0
04-44-6111	UTILITIES	.00	15,375.03	4,382.08	18,372.52	50,000	36.8
04-44-6113	TRASH REMOVAL	.00	.00	.00	.00	1,000	.0
04-44-6121	PRINTING EXPENSE	.00	.00	.00	.00	5,000	.0
04-44-6123	MATERIALS TESTING	.00	.00	.00	.00	25,000	.0
04-44-6210	EMPLOYMENT/RECRUITMENT EXPENSE	.00	.00	.00	95.00	1,500	6.3
04-44-6301	PROPERTY & LIABILITY INSURANCE	.00	16,263.50	.00	14,797.33	33,700	43.9
04-44-6405	EQUIPMENT RENTAL	.00	22.95	12,444.34	44,705.32	40,000	111.8
04-44-6610	DUES & SUBSCRIPTIONS	.00	1,650.00	6,080.00	16,828.00	25,300	66.5
04-44-6802	REPAIR & MTNCE--STREETS	.00	7,564.35	.00	.00	2,210,000	.0
04-44-6803	REPAIR & MTNCE--DRAINAGE	.00	.00	.00	.00	30,000	.0
04-44-6805	REPAIR & MTNCE--FLEET	.00	9,159.64	1,259.48	22,810.30	50,000	45.6
04-44-6810	REPAIR & MTNCE--BRIDGES	.00	.00	.00	.00	35,000	.0
04-44-6831	SNOW REMOVAL	.00	68,887.21	.00	.00	120,000	.0
04-44-6832	SEALCOATING	.00	.00	.00	.00	225,000	.0
04-44-6833	STREET SWEEPING	.00	17,064.00	.00	113.13	10,000	1.1
04-44-6834	DUST CONTROL	.00	.00	.00	.00	55,000	.0
04-44-6835	WEED CONTROL	.00	.00	.00	.00	15,000	.0

STREET IMPROVEMENT FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
04-44-6836	STREET STRIPING	.00	.00	.00	.00	150,000	.0
04-44-6851	VEHICLE LEASE EXPENSES	.00	30,574.50	.00	5,531.39	123,800	4.5
04-44-6999	OTHER CONTRACTUAL SERVICES	.00	.00	.00	.00	50,000	.0
04-44-7020	OPERATING SUPPLIES	.00	279.97	473.33	1,890.20	20,000	9.5
04-44-7041	STREET SIGNS & MARKERS	.00	412.07	4,412.67	11,136.40	120,000	9.3
04-44-7051	UNIFORMS	.00	3,777.94	617.76	2,582.02	12,000	21.5
04-44-7101	GAS & OIL	.00	2,646.89	.00	3,437.01	25,000	13.8
04-44-7255	SAFETY EQUIPMENT	.00	235.30	.00	628.50	3,500	18.0
04-44-7305	TOOLS	.00	1,055.20	1,046.75	1,969.78	15,000	13.1
04-44-7605	GRAVEL	.00	3,548.33	.00	.00	50,000	.0
04-44-8151	SPECIAL PROJECTS	.00	.00	.00	.00	50,000	.0
04-44-8505	GRADER SHED	.00	.00	.00	.00	35,000	.0
04-44-9110	CONTINGENCY	.00	.00	.00	.00	100,000	.0
04-44-9541	LEASE PURCH PRIN--2025 SWEEPER	.00	.00	.00	.00	73,629	.0
04-44-9542	LEASE PURCH INT--2025 SWEEPER	.00	.00	.00	.00	14,175	.0
	TOTAL STREETS	408,456.24	384,467.97	82,805.10	350,997.75	4,466,132	7.9
	TOTAL FUND EXPENDITURES	408,456.24	384,467.97	82,805.10	350,997.75	4,466,132	7.9
	NET REVENUE OVER EXPENDITURES	505,593.79	762,060.55	216,271.54	639,136.35	1,184,557-	54.0

TOWN OF MEAD
BALANCE SHEET
APRIL 30, 2026

CONSERVATION TRUST FUND

	ASSETS			
05-01-0100	CASH IN COMMON - CTF		42,681.09	
	TOTAL ASSETS			42,681.09
	LIABILITIES AND EQUITY			
	FUND EQUITY			
05-02-3001	FUND BALANCE		16,736.56	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	25,944.53		
	BALANCE - CURRENT DATE		25,944.53	
	TOTAL FUND EQUITY			42,681.09
	TOTAL LIABILITIES AND EQUITY			42,681.09

CONSERVATION TRUST FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	LOTTERY REVENUE						
05-17-4630	LOTTERY REVENUE	21,924.15	19,797.60	.00	25,603.65	80,000	32.0
	TOTAL LOTTERY REVENUE	21,924.15	19,797.60	.00	25,603.65	80,000	32.0
	MISCELLANEOUS REVENUE						
05-18-4619	INTEREST & DIVIDEND INCOME	2,136.97	2,494.93	121.51	340.88	1,000	34.1
	TOTAL MISCELLANEOUS REVENUE	2,136.97	2,494.93	121.51	340.88	1,000	34.1
	TOTAL FUND REVENUE	24,061.12	22,292.53	121.51	25,944.53	81,000	32.0
	PARKS						
05-45-8510	CAPITAL OUTLAY--OTHER EQUIP	.00	.00	.00	.00	75,000	.0
	TOTAL PARKS	.00	.00	.00	.00	75,000	.0
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	75,000	.0
	NET REVENUE OVER EXPENDITURES	24,061.12	22,292.53	121.51	25,944.53	6,000	432.4

TOWN OF MEAD
BALANCE SHEET
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SEWER FUND

	ASSETS			
06-01-0100	COMBINED CASH		1,721,681.12	
06-01-1302	PREPAID EXPENSE		542.00	
06-01-1305	ACCUM DEPRECIATION - PLANT & E		(4,619,053.78)	
06-01-1306	A/R-UTILITY BILLING		130,948.10	
06-01-1501	LAND		294,834.95	
06-01-1502	LAND IMPROV.		322,159.37	
06-01-1503	SEWER COLLECTION SYSTEM		2,045,661.26	
06-01-1504	BUILDINGS		281,750.60	
06-01-1506	MACH. & EQUIP.		179,757.28	
06-01-1507	WASTEWATER TREATMENT PLANT		7,528,476.00	
06-01-1510	CONSTRUCTION IN PROGRESS		139,889.10	
	TOTAL ASSETS			8,026,646.00
	LIABILITIES AND EQUITY			
	LIABILITIES			
06-02-2000	ACCOUNTS PAYABLE		21,210.64	
06-02-2005	RETAINAGE PAYABLE		11,282.50	
06-02-2200	LOAN PAYABLE CWRPDA--LT		1,136,017.21	
06-02-2201	LOAN PAYABLE CWRPDA--CURRENT		88,192.43	
06-02-2300	EMPLOYEE PENSION PAYABLE		12.72	
06-02-2310	EMPLOYEE HEALTH INS. PAYABLE		(8,482.62)	
06-02-2401	SOCIAL SECURITY TAX PAYABLE		30.67	
06-02-2402	MEDICARE TAX PAYABLE		7.17	
06-02-2403	STATE WITHHOLDING TAX PAYABLE		738.75	
06-02-2404	STATE UNEMPLOYMENT TAX PAYABLE		30.58	
06-02-2410	ACCRUED PAYROLL & BENEFITS		2,582.46	
06-02-2500	ACC'D COMPENSATED ABS--CURRENT		1,346.00	
06-02-2501	ACCR'D COMPENSATED ABSENCES-LT		12,114.02	
06-02-2502	ACCRUED INT PAYABLE--CWRPDA		17,802.05	
06-02-2601	BOND PREMIUM--UNAMORTIZED		38,883.88	
	TOTAL LIABILITIES			1,321,768.46
	FUND EQUITY			
06-02-3001	FUND BALANCE		6,133,345.36	
	UNAPPROPRIATED FUND BALANCE:			
06-02-3010	CONTRIBUTIONS FROM DEVELOPERS	15,000.00		
06-02-3020	CONTRIBUTIONS SEWER TAPS	425,400.00		
	REVENUE OVER EXPENDITURES - YTD	131,132.18		
	BALANCE - CURRENT DATE		571,532.18	
	TOTAL FUND EQUITY			6,704,877.54
	TOTAL LIABILITIES AND EQUITY			8,026,646.00

SEWER FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	CHARGES FOR SERVICES						
06-11-4150	SEWER USER FEES	325,440.42	336,498.31	94,046.10	352,955.69	1,064,000	33.2
06-11-4152	RATERINK LIFT STA. SURCHARGE	4,120.80	4,800.00	1,200.00	4,800.00	15,264	31.5
06-11-4160	SEWER LATE/NSF FEES	5,210.00	5,520.95	1,645.00	6,611.55	16,500	40.1
06-11-4165	SEWER TAP FEES	119,550.00	71,306.00	17,190.00	40,110.00	156,566	25.6
06-11-4166	RATERINK CAPITAL MTNCE FEE	.00	10,280.00	4,120.00	13,380.00	50,000	26.8
	TOTAL CHARGES FOR SERVICES	454,321.22	428,405.26	118,201.10	417,857.24	1,302,330	32.1
	MISCELLANEOUS REVENUE						
06-18-4619	INTEREST & DIVIDEND INCOME	24,415.99	23,398.00	4,901.66	19,179.79	50,000	38.4
06-18-4620	MISC. INCOME	.00	.00	.00	.00	1,000,000	.0
	TOTAL MISCELLANEOUS REVENUE	24,415.99	23,398.00	4,901.66	19,179.79	1,050,000	1.8
	TOTAL FUND REVENUE	478,737.21	451,803.26	123,102.76	437,037.03	2,352,330	18.6

SEWER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	ADMINISTRATION						
06-40-5001	SALARIES & WAGES	56,345.98	65,753.95	18,704.35	74,127.44	232,927	31.8
06-40-5002	OVERTIME	.00	289.73	347.43	1,280.70	1,000	128.1
06-40-5055	OVERTIME	362.18	.00	.00	.00	0	.0
06-40-5060	PAYROLL TAXES	4,352.57	5,104.01	1,462.28	5,815.64	20,481	28.4
06-40-5063	TRAINING	.00	243.00	.00	.00	2,500	.0
06-40-5065	WORKERS COMP	1,180.55	1,169.51	301.00	1,238.07	0	.0
06-40-5066	HEALTH INSURANCE	6,991.61	7,877.88	2,455.55	9,194.56	27,982	32.9
06-40-5067	MEDICAL SAVINGS	2,866.97	456.03	182.27	712.55	710	100.4
06-40-5068	HSA CONTRIBUTIONS	247.79	.00	18.76	65.66	0	.0
06-40-5070	DEFERRED COMPENSATION	.00	3,303.15	666.45	2,798.74	11,153	25.1
06-40-5205	POSTAGE	1,235.16	.00	.00	.00	0	.0
06-40-5300	TELEPHONE	256.55	.00	.00	.00	0	.0
06-40-5320	GENERAL LIABILITY INSURANCE	5,260.80	.00	.00	.00	0	.0
06-40-5331	DUES AND MEMBERSHIP	1,050.00	.00	.00	.00	0	.0
06-40-5399	OTHER PROFESSIONAL SERVICES	4,136.55	.00	.00	.00	0	.0
06-40-5400	LEGAL FEES	2,897.82	.00	.00	.00	0	.0
06-40-5401	CONSULTING FEES	3,001.20	.00	.00	.00	0	.0
06-40-5405	ENGINEERING FEES	10,403.60	.00	.00	.00	0	.0
06-40-5410	PLANNING/CONSULTANTS	635.24	.00	.00	.00	0	.0
06-40-5460	ADMINISTRATIVE OVERHEAD	2,235.50	.00	.00	.00	0	.0
06-40-5701	BANK FEES	1,848.19	.00	.00	.00	0	.0
06-40-5705	MILEAGE	150.00	.00	.00	.00	0	.0
06-40-6101	LEGAL FEES	.00	3,657.33	.00	1,075.12	15,836	6.8
06-40-6104	COMPUTER/TECHNOLOGY SERVICES	.00	1,942.09	.00	600.00	5,000	12.0
06-40-6105	AUDIT FEES	.00	.00	.00	.00	8,193	.0
06-40-6106	PLANNING FEES	.00	421.28	.00	1,236.56	2,400	51.5
06-40-6108	ENGINEERING FEES	.00	27,585.20	.00	667.00	25,000	2.7
06-40-6109	CONSULTING FEES	.00	5,622.52	1,254.50	2,639.34	25,000	10.6
06-40-6110	TELEPHONE	.00	290.53	97.51	296.53	714	41.5
06-40-6199	OTHER PROFESSIONAL SERVICES	.00	2,961.92	788.20	2,364.60	8,000	29.6
06-40-6301	PROPERTY & LIABILITY INSURANCE	.00	5,421.16	.00	4,396.50	12,300	35.7
06-40-6316	BANK FEES	.00	2,519.52	.00	2,545.67	7,500	33.9
06-40-6511	POSTAGE	.00	878.30	.00	824.38	7,500	11.0
06-40-6512	MILEAGE	.00	150.00	50.00	150.00	600	25.0
06-40-6610	DUES & SUBSCRIPTIONS	.00	1,050.00	.00	1,552.50	2,500	62.1
06-40-6801	REPAIR & MTNCE--BUILDINGS	.00	.00	.00	504.99	50,000	1.0
06-40-6891	ADMINISTRATIVE OVERHEAD	.00	.00	.00	.00	12,353	.0
	TOTAL ADMINISTRATION	105,458.26	136,697.11	26,328.30	114,086.55	479,649	23.8

SEWER FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	OPERATIONS						
06-47-5215	REPAIRS & MAINT	14,835.23	.00	.00	.00	0	.0
06-47-5231	SLUDGE DISPOSAL	23,541.98	.00	.00	.00	0	.0
06-47-5253	GAS & OIL	545.66	.00	.00	.00	0	.0
06-47-5305	UTILITIES	16,777.81	.00	.00	.00	0	.0
06-47-5306	UTILITIES--RATERINK	207.29	.00	.00	.00	0	.0
06-47-5310	TRASH	488.43	.00	.00	.00	0	.0
06-47-5348	PEST CONTROL	1,263.60	.00	.00	.00	0	.0
06-47-5390	SEWER MAINT. CONTRACT	18,655.18	.00	.00	.00	0	.0
06-47-5391	SEWER TESTING	2,559.26	.00	.00	.00	0	.0
06-47-5392	LINE LOCATOR	1,527.36	.00	.00	.00	0	.0
06-47-5396	R&M--RATERINK LIFT STATION	2,253.04	.00	.00	.00	0	.0
06-47-5558	CAPITAL OUTLAY-BLOWER REPLACE	2,923.77	.00	.00	.00	0	.0
06-47-6111	UTILITIES	.00	18,888.08	.00	20,903.38	80,000	26.1
06-47-6112	UTILITIES--RATERINK	.00	236.25	.00	180.76	1,000	18.1
06-47-6113	TRASH REMOVAL	.00	591.50	146.75	440.25	2,000	22.0
06-47-6114	PEST CONTROL	.00	.00	.00	.00	1,500	.0
06-47-6120	LINE LOCATIONING SERVICE	.00	1,568.25	.00	1,258.78	7,200	17.5
06-47-6125	SEWER TESTING	.00	2,541.44	1,193.28	2,165.76	8,000	27.1
06-47-6601	SLUDGE DISPOSAL	.00	19,960.65	7,403.71	23,036.51	80,000	28.8
06-47-6610	DUES AND SUBSCRIPTIONS	.00	450.00	.00	.00	1,000	.0
06-47-6803	REPAIR & MTNCE--DRAINAGE	.00	1,009.15	.00	.00	5,000	.0
06-47-6804	REPAIR & MTNCE--SEWER LINES	.00	.00	.00	.00	15,000	.0
06-47-6807	REPAIR & MTNCE--RATERINKLIFTS	.00	17,180.74	728.00	(4,051.00)	65,000	6.2-
06-47-6808	REPAIR & MTNCE--WWTP	.00	11,658.62	2,878.86	9,120.48	65,000	14.0
06-47-6835	WEED CONTROL	.00	.00	.00	.00	1,000	.0
06-47-6837	SEWER MTNCE CONTRACT	.00	19,107.24	13,819.00	27,499.18	90,000	30.6
06-47-6838	SEWER LINE FLUSHING	.00	.00	.00	.00	200,000	.0
06-47-7020	OPERATING SUPPLIES	.00	.00	.00	.00	1,000	.0
06-47-7101	GAS & OIL	.00	605.39	.00	657.57	4,000	16.4
06-47-7305	TOOLS	.00	1,378.91	.00	.00	2,000	.0
06-47-7401	STATE DISCHARGE PERMIT	.00	.00	.00	233.40	3,000	7.8
06-47-7601	CHEMICALS	.00	.00	.00	.00	1,250	.0
06-47-8512	CAPITAL OUTLAY--COAT CHANNELS	.00	.00	.00	.00	75,000	.0
06-47-8525	CAPITAL OUTLAY--CIPP	.00	9,874.00	.00	.00	0	.0
06-47-8527	CAPITAL OUTLAY--BLOWER REPLMT	.00	23,595.50	.00	35,546.40	385,000	9.2
06-47-8599	OTHER CAPITAL OUTLAY	.00	.00	920.00	9,247.37	1,763,000	.5
06-47-9110	CONTINGENCY	.00	914.40	.00	502.20	100,000	.5
	TOTAL OPERATIONS	85,578.61	129,560.12	27,089.60	126,741.04	2,955,950	4.3
	DEBT SERVICE						
06-98-9610	2007 CWRPDA LOAN--PRINCIPAL	.00	42,228.18	.00	42,965.06	88,192	48.7
06-98-9611	2007 CWRPDA LOAN--INTEREST	.00	22,849.08	.00	22,112.20	41,962	52.7
06-98-9801	2007 CWRPDA LOAN--PRINCIPAL	40,792.11	.00	.00	.00	0	.0
06-98-9802	2007 CWRPDA LOAN--INTEREST	24,285.15	.00	.00	.00	0	.0
	TOTAL DEBT SERVICE	65,077.26	65,077.26	.00	65,077.26	130,154	50.0

SEWER FUND

	YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
TOTAL FUND EXPENDITURES	256,114.13	331,334.49	53,417.90	305,904.85	3,565,753	8.6
NET REVENUE OVER EXPENDITURES	222,623.08	120,468.77	69,684.86	131,132.18	1,213,423-	10.8

TOWN OF MEAD
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POLICE IMPACT FUND

	ASSETS				
08-01-0100	CASH IN COMMON - POLICE			24,347.64	
	TOTAL ASSETS				24,347.64
	LIABILITIES AND EQUITY				
	FUND EQUITY				
08-02-3001	FUND BALANCE			34,788.74	
	UNAPPROPRIATED FUND BALANCE:				
	REVENUE OVER EXPENDITURES - YTD	(	10,441.10)		
	BALANCE - CURRENT DATE			(10,441.10)	
	TOTAL FUND EQUITY				24,347.64
	TOTAL LIABILITIES AND EQUITY				24,347.64

POLICE IMPACT FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	FEES AND PERMITS						
08-11-4165	IMPACT FEES	23,293.67	16,198.00	6,974.00	15,745.00	73,007	21.6
	TOTAL FEES AND PERMITS	23,293.67	16,198.00	6,974.00	15,745.00	73,007	21.6
	MISCELLANEOUS						
08-18-4619	INTEREST & DIVIDEND INCOME	2,418.28	1,069.86	69.32	385.76	2,200	17.5
	TOTAL MISCELLANEOUS	2,418.28	1,069.86	69.32	385.76	2,200	17.5
	TOTAL FUND REVENUE	25,711.95	17,267.86	7,043.32	16,130.76	75,207	21.5
	POLICE						
08-42-5491	VEHICLE LEASE EXPENSES	30,039.84	.00	.00	.00	0	.0
08-42-5511	CAPITAL OUTLAY--BLDGS & IMPVTS	8,967.03	.00	.00	.00	0	.0
08-42-6851	VEHICLE LEASE EXPENSES	.00	108,164.37	.00	26,571.86	103,114	25.8
	TOTAL POLICE	39,006.87	108,164.37	.00	26,571.86	103,114	25.8
	TOTAL FUND EXPENDITURES	39,006.87	108,164.37	.00	26,571.86	103,114	25.8
	NET REVENUE OVER EXPENDITURES	13,294.92-	90,896.51-	7,043.32	(10,441.10)	27,907-	37.4-

TOWN OF MEAD
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MUNIL FACILITIES IMPACT FUND

	ASSETS			
09-01-0100	COMBINED CASH		2,602,712.02	
09-01-1300	A/R - MISCELLANEOUS		211,410.70	
09-01-1308	DEPOSIT ON PURCHASE		67,889.66	
	TOTAL ASSETS			2,882,012.38
	LIABILITIES AND EQUITY			
	LIABILITIES			
09-02-2000	ACCOUNTS PAYABLE		84,486.94	
09-02-2005	RETAINAGE PAYABLE		119,810.41	
	TOTAL LIABILITIES			204,297.35
	FUND EQUITY			
09-02-3003	FUND BALANCE-MUNICIPAL		2,539,483.77	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	138,231.26		
	BALANCE - CURRENT DATE		138,231.26	
	TOTAL FUND EQUITY			2,677,715.03
	TOTAL LIABILITIES AND EQUITY			2,882,012.38

MUNIL FACILITIES IMPACT FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	FEES						
09-11-4165	IMPACT FEES	199,840.00	141,831.00	61,160.00	138,079.00	588,870	23.5
	TOTAL FEES	199,840.00	141,831.00	61,160.00	138,079.00	588,870	23.5
	GRANTS						
09-15-4545	GRANTS--EIAF 9349 STATE FUNDS	.00	.00	.00	.00	150,000	.0
09-15-4546	DOLA EIAF GRANT-COMMUNITY CENT	.00	.00	.00	211,410.70	0	.0
	TOTAL GRANTS	.00	.00	.00	211,410.70	150,000	140.9
	TRANSFERS IN						
09-16-4819	TRF FR CAPITAL IMPRVT FUND	625,000.00	.00	.00	.00	0	.0
	TOTAL TRANSFERS IN	625,000.00	.00	.00	.00	0	.0
	MISCELLANEOUS REVENUE						
09-18-4619	INTEREST & DIVIDEND INCOME	70,615.85	53,050.48	7,409.97	29,989.85	45,000	66.6
	TOTAL MISCELLANEOUS REVENUE	70,615.85	53,050.48	7,409.97	29,989.85	45,000	66.6
	TOTAL FUND REVENUE	895,455.85	194,881.48	68,569.97	379,479.55	783,870	48.4
	ADMINISTRATION						
09-40-8516	CAPITAL OUTLAY--BLDGS & IMPVTS	.00	.00	.00	.00	15,000	.0
09-40-8599	OTHER CAPITAL OUTLAY	.00	.00	.00	.00	125,000	.0
	TOTAL ADMINISTRATION	.00	.00	.00	.00	140,000	.0
	DEPARTMENT 42						
09-42-8516	CAPITAL OUTLAY--BLDGS & IMPVTS	.00	.00	84,486.94	171,000.90	420,000	40.7
	TOTAL DEPARTMENT 42	.00	.00	84,486.94	171,000.90	420,000	40.7

MUNIL FACILITIES IMPACT FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	STREETS						
09-44-5602	LEASE PURCH PRIN--2021 TRUCK 2	40,689.18	.00	.00	.00	0	.0
09-44-5603	LEASE PURCH INT--2021 TRUCK 2	2,554.00	.00	.00	.00	0	.0
09-44-9520	LEASE PURCHASE PRIN--2021 TRK2	.00	41,947.18	.00	.00	0	.0
09-44-9521	LEASE PURCHASE INT--2021 TRK2	.00	1,296.00	.00	.00	0	.0
09-44-9531	LEASE PUCH PRIN--2025 DUMP TRU	.00	.00	53,612.66	53,612.66	53,613	100.0
09-44-9532	LEASE PURCH INT-2025 DUMP TRUC	.00	.00	14,277.00	14,277.00	14,277	100.0
	TOTAL STREETS	43,243.18	43,243.18	67,889.66	67,889.66	67,890	100.0
	PARKS						
09-45-5491	VEHICLE LEASE EXPENSES	21,423.90	.00	.00	.00	0	.0
09-45-6851	VEHICLE LEASE EXPENSES	.00	28,380.57	.00	15,495.30	58,300	26.6
	TOTAL PARKS	21,423.90	28,380.57	.00	15,495.30	58,300	26.6
	COMMUNITY ENGAGEMENT						
09-49-5491	VEHICLE LEASE EXPENSES	3,737.20	.00	.00	.00	0	.0
09-49-6851	VEHICLE LEASE EXPENSES	.00	4,550.89	.00	2,652.89	11,300	23.5
09-49-8516	CAPITAL OUTLAY--BLDGS & IMPVTS	.00	1,515,999.02	(19,563.25)	(15,790.46)	0	.0
	TOTAL COMMUNITY ENGAGEMENT	3,737.20	1,520,549.91	(19,563.25)	(13,137.57)	11,300	116.3
	EXPENDITURES						
09-50-5500	CAPITAL OUTLAY--BOARD/CT ROOM	11,715.50	.00	.00	.00	0	.0
	TOTAL EXPENDITURES	11,715.50	.00	.00	.00	0	.0
	OTHER CAPITAL OUTLAY						
09-51-5500	CAPITAL OUTLAY	237,830.90	.00	.00	.00	0	.0
	TOTAL OTHER CAPITAL OUTLAY	237,830.90	.00	.00	.00	0	.0
	TOTAL FUND EXPENDITURES	317,950.68	1,592,173.66	132,813.35	241,248.29	697,490	34.6
	NET REVENUE OVER EXPENDITURES	577,505.17	1,397,292.18-	(64,243.38)	138,231.26	86,380	160.0

TRANSPORTATION IMPACT FUND

	ASSETS			
14-01-0100	COMBINED CASH		(450,566.23)	
14-01-1011	CASH WITH ESCROW AGENT		524,872.77	
14-01-1301	A/R- GENERAL		2,335,677.23	
	TOTAL ASSETS			2,409,983.77
	LIABILITIES AND EQUITY			
	LIABILITIES			
14-02-2000	ACCOUNTS PAYABLE		175,985.54	
14-02-2005	RETAINAGE PAYABLE		550,723.99	
14-02-2014	DUE TO CONTRACTOR		(35,910.06)	
	TOTAL LIABILITIES			690,799.47
	FUND EQUITY			
14-02-3001	FUND BALANCE		2,880,754.68	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(1,161,570.38)		
	BALANCE - CURRENT DATE		(1,161,570.38)	
	TOTAL FUND EQUITY			1,719,184.30
	TOTAL LIABILITIES AND EQUITY			2,409,983.77

TOWN OF MEAD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

TRANSPORTATION IMPACT FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	FEES						
14-11-4165	IMPACT FEES	276,560.00	196,290.00	84,645.00	191,100.00	950,061	20.1
	TOTAL FEES	276,560.00	196,290.00	84,645.00	191,100.00	950,061	20.1
	GRANTS						
14-15-4570	CDOT GRANT--SAFE ROUTES TO SCH	18,063.72	.00	.00	23,111.78	318,000	7.3
14-15-4571	CDOT GRANT--UNDERPASS	96,514.47	.00	.00	.00	3,710,000	.0
14-15-4575	CDOT GRANT--CR 34 BRIDGE	41,997.89	.00	.00	.00	1,585,726	.0
14-15-4580	FEDERAL GRANT--3RD & WELKER	.00	.00	.00	.00	1,000,000	.0
14-15-4586	CONTRIBUTION FR WC & DEV WCR 9	.00	3,000,000.00	.00	.00	0	.0
14-15-4901	CONTRIBUTIONS FR OTHER GOV'TS	.00	52,123.61	.00	.00	100,000	.0
14-15-4902	CONTRIBUTIONS FROM DEVELOPERS	.00	2,000,000.00	.00	.00	0	.0
	TOTAL GRANTS	156,576.08	5,052,123.61	.00	23,111.78	6,713,726	.3
	MISCELLANEOUS REVENUE						
14-18-4619	INTEREST & DIVIDEND INCOME	105,461.73	139,612.64	(1,282.77)	1,831.95	225,000	.8
	TOTAL MISCELLANEOUS REVENUE	105,461.73	139,612.64	(1,282.77)	1,831.95	225,000	.8
	OTHER SOURCES						
14-19-4941	P.I.L.O.CONSTRUCTION	.00	.00	.00	606,105.45	300,000	202.0
	TOTAL OTHER SOURCES	.00	.00	.00	606,105.45	300,000	202.0
	TOTAL FUND REVENUE	538,597.81	5,388,026.25	83,362.23	822,149.18	8,188,787	10.0

TRANSPORTATION IMPACT FUND

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	EXPENDITURES						
14-40-5405	ENGINEERING FEES	346.50	.00	.00	.00	0	.0
14-40-5500	CAPITAL OUTLAY--WELKER/3RD	643,737.66	.00	.00	.00	0	.0
14-40-5501	CAPITAL OUTLAY--SAFE RTESTOSCH	12,856.73	.00	.00	.00	0	.0
14-40-5558	CAPITAL OUTLAY--3RD ST. IMPVTS	2,250.00-	.00	.00	.00	0	.0
14-40-5562	CAPITAL OUTLAY-Y BRIDGE DESIGN	73,864.89	.00	.00	.00	0	.0
14-40-5565	CAPITAL OUTLAY-SH66/CR7 UNDER	51,082.50	.00	.00	.00	0	.0
14-40-5566	CAPITAL -SH66/CR7 INTERSECTION	2,750.00	.00	.00	.00	0	.0
14-40-5567	CAPITAL OUTLAY-NORTH CREEK	7,417.80	.00	.00	.00	0	.0
14-40-5569	CAPITAL OUTLAY-INT CR 38 & I	3,500.00	.00	.00	.00	0	.0
14-40-8539	CAPITAL OUTLAY-ALLEY IMPTS	.00	9,444.00	.00	.00	0	.0
14-40-8549	CAPITAL OUTLAY-WCR 9.5 (34-36)	.00	.00	.00	311,399.26	0	.0
14-40-9110	CONTINGENCY	.00	.00	.00	.00	150,000	.0
	TOTAL EXPENDITURES	793,306.08	9,444.00	.00	311,399.26	150,000	207.6
	STREETS						
14-44-8503	CAPITAL OUTLAY--3RD/WELKER INT	.00	1,419,705.62	103,723.66	1,087,287.06	1,800,000	60.4
14-44-8506	CAPITAL OUTLAY--SAFE RTESTOSCH	.00	4,336.00	.00	4,184.00	450,000	.9
14-44-8533	CAPITAL OUTLAY--Y BRIDGEDESIGN	.00	14,418.40	.00	.00	1,932,000	.0
14-44-8536	CAPITAL OUTLAY--SH66/CR7 UNDRP	.00	9,600.54	94.50	565,549.24	4,700,000	12.0
14-44-8538	CAPITAL OUTLAY--N.CRK DESIGN	.00	17,648.00	.00	.00	10,000	.0
14-44-8540	CAPITAL OUTLAY--INT CR38 & I25	.00	.00	.00	.00	200,000	.0
14-44-8541	CAPITAL OUTLAY--EV CHARGING ST	.00	52,063.00	.00	.00	0	.0
14-44-8542	CAPITAL OUTLAY--XBRIDGE DESIGN	.00	.00	.00	.00	100,000	.0
14-44-8544	CAPITAL OUTLAY--WCR 7 NORTH	.00	46,726.85	6,570.00	15,300.00	200,000	7.7
14-44-9110	CONTINGENCY	.00	.00	.00	.00	500,000	.0
	TOTAL STREETS	.00	1,564,498.41	110,388.16	1,672,320.30	9,892,000	16.9
	TOTAL FUND EXPENDITURES	793,306.08	1,573,942.41	110,388.16	1,983,719.56	10,042,000	19.8
	NET REVENUE OVER EXPENDITURES	254,708.27-	3,814,083.84	(27,025.93)	(1,161,570.38)	1,853,213-	62.7-

PARKS & OPEN SPACE IMPACT FUND

	ASSETS			
18-01-0100	CASH IN COMMON - PARKS & OPEN		355,909.79	
18-01-1301	A/R - GENERAL		83,156.03	
	TOTAL ASSETS			439,065.82
	LIABILITIES AND EQUITY			
	LIABILITIES			
18-02-2000	ACCOUNTS PAYABLE		19,375.88	
18-02-2005	RETAINAGE PAYABLE		14,578.09	
	TOTAL LIABILITIES			33,953.97
	FUND EQUITY			
18-02-3001	FUND BALANCE		339,458.47	
18-02-3005	FUND BALANCE - OPEN SPACE		17,690.50	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	47,962.88		
	BALANCE - CURRENT DATE		47,962.88	
	TOTAL FUND EQUITY			405,111.85
	TOTAL LIABILITIES AND EQUITY			439,065.82

PARKS & OPEN SPACE IMPACT FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	FEES						
18-11-4165	IMPACT FEES	123,280.00	87,507.00	37,730.00	85,183.00	311,211	27.4
	TOTAL FEES	123,280.00	87,507.00	37,730.00	85,183.00	311,211	27.4
	MISCELLANEOUS REVENUE						
18-18-4528	GRANTS FOR TRAILS MASTER PLAN	.00	.00	.00	55,493.33	85,000	65.3
18-18-4619	INTEREST & DIVIDEND INCOME	9,257.01	9,298.40	1,013.28	3,893.39	9,500	41.0
18-18-4622	DONATIONS/FUNDRAISING	54,000.00	.00	.00	.00	0	.0
	TOTAL MISCELLANEOUS REVENUE	63,257.01	9,298.40	1,013.28	59,386.72	94,500	62.8
	TOTAL FUND REVENUE	186,537.01	96,805.40	38,743.28	144,569.72	405,711	35.6
	ADMINISTRATION						
18-40-6106	PLANNING FEES	.00	9,814.50	17,175.00	49,814.06	125,000	39.9
18-40-9110	CONTINGENCY	.00	.00	.00	.00	100,000	.0
	TOTAL ADMINISTRATION	.00	9,814.50	17,175.00	49,814.06	225,000	22.1
	PARKS						
18-45-5500	CAPITAL OUTLAY--LIBERTY RANCH	3,439.00	.00	.00	.00	0	.0
18-45-8504	CAPITAL OUTLAY--LIBERTY RANCH	.00	74,993.30	20,307.32	46,554.32	0	.0
18-45-8507	CAPITAL OUTLAY--GOLD STAR MEM	.00	18,261.81	.00	238.46	0	.0
	TOTAL PARKS	3,439.00	93,255.11	20,307.32	46,792.78	0	.0
	COMMUNITY ENGAGEMENT						
18-49-8599	OTHER CAPITAL OUTLAY	.00	.00	.00	.00	125,000	.0
	TOTAL COMMUNITY ENGAGEMENT	.00	.00	.00	.00	125,000	.0
	CAPITAL PROJECTS						
18-52-5500	CAPITAL OUTLAY	15,964.00	.00	.00	.00	0	.0
18-52-5501	CAPITAL OUTLAY--GOLD STAR	1,149.00	.00	.00	.00	0	.0
	TOTAL CAPITAL PROJECTS	17,113.00	.00	.00	.00	0	.0

PARKS & OPEN SPACE IMPACT FUND

	YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
TOTAL FUND EXPENDITURES	20,552.00	103,069.61	37,482.32	96,606.84	350,000	27.6
NET REVENUE OVER EXPENDITURES	165,985.01	6,264.21-	1,260.96	47,962.88	55,711	86.1

CAPITAL IMPROVEMENT FUND

	ASSETS			
19-01-0100	COMBINED CASH		5,202,964.76	
	TOTAL ASSETS			5,202,964.76
	LIABILITIES AND EQUITY			
	FUND EQUITY			
19-02-3001	FUND BALANCE		5,156,465.96	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	46,498.80		
	BALANCE - CURRENT DATE		46,498.80	
	TOTAL FUND EQUITY			5,202,964.76
	TOTAL LIABILITIES AND EQUITY			5,202,964.76

CAPITAL IMPROVEMENT FUND

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	TRANSFERS IN						
19-16-4615	TRANSFER IN FROM GENERAL	623,828.00	.00	.00	.00	0	.0
	TOTAL TRANSFERS IN	623,828.00	.00	.00	.00	0	.0
	MISCELLANEOUS REVENUE						
19-18-4619	INTEREST & DIVIDEND INCOME	68,203.53	64,940.29	14,812.95	47,918.80	144,400	33.2
	TOTAL MISCELLANEOUS REVENUE	68,203.53	64,940.29	14,812.95	47,918.80	144,400	33.2
	TOTAL FUND REVENUE	692,031.53	64,940.29	14,812.95	47,918.80	144,400	33.2
	ADMINISTRATION						
19-40-8599	OTHER CAPITAL OUTLAY	.00	25,410.00	.00	945.00	645,300	.2
19-40-9110	CONTINGENCY	.00	.00	.00	.00	1,800,000	.0
	TOTAL ADMINISTRATION	.00	25,410.00	.00	945.00	2,445,300	.0
	DEPARTMENT 44						
19-44-8546	CAPITAL OUTLAY--I-25 IMPRVTS	.00	.00	.00	475.00	1,000,000	.1
	TOTAL DEPARTMENT 44	.00	.00	.00	475.00	1,000,000	.1
	OTHER CAPITAL OUTLAY						
19-46-5909	TRANSFER TO MUNI FACIL FUND	625,000.00	.00	.00	.00	0	.0
	TOTAL OTHER CAPITAL OUTLAY	625,000.00	.00	.00	.00	0	.0
	DEPARTMENT 90						
19-90-9914	TRANSFER TO TRANSPORTATION FD	.00	250,000.00	.00	.00	0	.0
	TOTAL DEPARTMENT 90	.00	250,000.00	.00	.00	0	.0
	TOTAL FUND EXPENDITURES	625,000.00	275,410.00	.00	1,420.00	3,445,300	.0
	NET REVENUE OVER EXPENDITURES	67,031.53	210,469.71-	14,812.95	46,498.80	3,300,900-	1.4

TOWN OF MEAD
BALANCE SHEET
APRIL 30, 2026

MEAD URBAN RENEWAL AUTHORITY

	ASSETS			
20-01-0100	COMBINED CASH		6,957,585.02	
20-01-1250	PROPERTY TAX RECEIVABLE		4,609,835.85	
	TOTAL ASSETS			11,567,420.87
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-02-2000	ACCOUNTS PAYABLE		528.00	
20-02-2300	EMPLOYEE PENSION PAYABLE		2.12	
20-02-2310	EMPLOYEE HEALTH INS. PAYABLE		(3,637.09)	
20-02-2401	SOCIAL SECURITY TAX PAYABLE		5.12	
20-02-2402	MEDICARE TAX PAYABLE		1.20	
20-02-2403	STATE WITHHOLDING TAX PAYABLE		769.63	
20-02-2404	STATE UNEMPLOYMENT TAX PAYABLE		35.45	
20-02-2410	ACCRUED PAYROLL & BENEFITS		2,614.91	
20-02-2700	DEFERRED INFLOWS- PROPERTY TAX		4,609,835.85	
	TOTAL LIABILITIES			4,610,155.19
	FUND EQUITY			
20-02-3001	FUND BALANCE		6,415,845.95	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	541,419.73		
	BALANCE - CURRENT DATE		541,419.73	
	TOTAL FUND EQUITY			6,957,265.68
	TOTAL LIABILITIES AND EQUITY			11,567,420.87

MEAD URBAN RENEWAL AUTHORITY

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	TAXES						
20-10-4050	TAX INCREMENT REVENUE (TIF)	703,795.11	998,945.23	572,149.80	1,342,664.94	4,393,543	30.6
	TOTAL TAXES	703,795.11	998,945.23	572,149.80	1,342,664.94	4,393,543	30.6
	FEES						
20-11-4110	ADMINSTRATIVE FEE	5,059.25	.00	.00	.00	22,000	.0
	TOTAL FEES	5,059.25	.00	.00	.00	22,000	.0
	MISCELLANEOUS REVENUE						
20-18-4619	INTEREST & DIVIDEND INCOME	59,544.77	72,468.79	19,808.38	77,061.03	235,750	32.7
	TOTAL MISCELLANEOUS REVENUE	59,544.77	72,468.79	19,808.38	77,061.03	235,750	32.7
	TOTAL FUND REVENUE	768,399.13	1,071,414.02	591,958.18	1,419,725.97	4,651,293	30.5

MEAD URBAN RENEWAL AUTHORITY

		YTD ACTUAL 2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCN
	ADMINISTRATION						
20-40-5001	SALARIES & WAGES	75,626.14	74,545.85	18,980.53	78,431.83	290,388	27.0
20-40-5002	OVERTIME	.00	9.50	.00	.51	1,000	.1
20-40-5060	PAYROLL TAXES	5,809.91	5,752.52	1,463.42	6,083.26	25,824	23.6
20-40-5065	WORKERS COMP	822.35	733.91	178.38	742.76	2,600	28.6
20-40-5066	HEALTH INSURANCE	7,506.40	7,809.93	1,996.44	7,620.57	36,709	20.8
20-40-5067	MEDICAL SAVINGS	4,284.62	1,369.08	664.68	2,648.84	800	331.1
20-40-5068	HSA CONTRIBUTIONS	200.62	.00	15.62	54.67	0	.0
20-40-5070	DEFERRED COMPENSATION	.00	3,300.28	464.29	1,997.24	16,796	11.9
20-40-5100	TIF REVENUE SHARING	5,059.25	.00	.00	.00	0	.0
20-40-5300	TELEPHONE	145.50	.00	.00	.00	0	.0
20-40-5320	GENERAL LIABILITY INSURANCE	2,104.31	.00	.00	.00	0	.0
20-40-5400	LEGAL FEES	1,018.34	.00	.00	.00	0	.0
20-40-5401	CONSULTING FEES	2,810.31	.00	.00	.00	0	.0
20-40-5425	COUNTY TREASURER'S FEE	10,557.08	.00	.00	.00	0	.0
20-40-5705	MILEAGE	750.00	.00	.00	.00	0	.0
20-40-6101	LEGAL FEES	.00	5,987.03	.00	11,001.85	40,000	27.5
20-40-6105	AUDIT FEES	.00	.00	.00	.00	2,731	.0
20-40-6109	CONSULTING FEES	.00	2,587.38	1,254.50	2,557.52	15,000	17.1
20-40-6110	TELEPHONE	.00	143.50	48.50	153.50	870	17.6
20-40-6301	PROPERTY & LIABILITY INSURANCE	.00	2,168.46	.00	1,758.60	5,800	30.3
20-40-6312	PUBLISHED NOTICES	.00	.00	.00	.00	500	.0
20-40-6314	COUNTY TREASURER'S FEES	.00	14,984.11	8,582.27	20,140.05	65,000	31.0
20-40-6404	TIF ADVANCE	.00	112.51	.00	26,446.75	1,100,000	2.4
20-40-6512	MILEAGE	.00	750.00	250.00	750.00	3,000	25.0
20-40-6822	PUBLIC RELATIONS/ECON DEVEL	.00	.00	.00	.00	20,000	.0
20-40-6891	ADMINISTRATIVE OVERHEAD	.00	.00	.00	.00	12,353	.0
20-40-8499	OTHER PROJECTS	.00	.00	.00	.00	1,000,000	.0
20-40-8599	OTHER CAPITAL OUTLAY	.00	.00	.00	.00	60,000	.0
20-40-9810	TIF REVENUE SHARING	.00	.00	46,289.30	717,918.29	2,251,653	31.9
	TOTAL ADMINISTRATION	116,694.83	120,254.06	80,187.93	878,306.24	4,951,024	17.7
	TOTAL FUND EXPENDITURES	116,694.83	120,254.06	80,187.93	878,306.24	4,951,024	17.7
	NET REVENUE OVER EXPENDITURES	651,704.30	951,159.96	511,770.25	541,419.73	299,731-	180.6

TOWN OF MEAD
BALANCE SHEET
APRIL 30, 2026

ELEVATION 25 GEN'L IMPVT DIST.

	ASSETS			
30-01-0100	COMBINED CASH		62,237.37	
30-01-1250	PROPERTY TAXES RECEIVABLE		46,463.05	
30-01-1301	A/R - GENERAL		162.05	
	TOTAL ASSETS			108,862.47
	LIABILITIES AND EQUITY			
	LIABILITIES			
30-02-2700	DEFERRED INFLOWS- PROPERTY TAX		46,463.05	
	TOTAL LIABILITIES			46,463.05
	FUND EQUITY			
30-02-3001	FUND BALANCE		38,968.68	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	23,430.74		
	BALANCE - CURRENT DATE		23,430.74	
	TOTAL FUND EQUITY			62,399.42
	TOTAL LIABILITIES AND EQUITY			108,862.47

ELEVATION 25 GEN'L IMPVT DIST.

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	TAXES						
30-10-4000	PROPERTY TAX	.00	.00	2,752.28	23,343.74	46,500	50.2
30-10-4020	SPECIFIC OWNERSHIP TAX	.00	359.28	149.70	437.15	528	82.8
30-10-4050	PROPERTY TAX	94.48	54.83	.00	.00	0	.0
	TOTAL TAXES	94.48	414.11	2,901.98	23,780.89	47,028	50.6
	MISCELLANEOUS						
30-18-4619	INTEREST & DIVIDEND INCOME	.00	.00	.00	.00	1,500	.0
	TOTAL MISCELLANEOUS	.00	.00	.00	.00	1,500	.0
	TOTAL FUND REVENUE	94.48	414.11	2,901.98	23,780.89	48,528	49.0
	ADMINISTRATION						
30-40-5425	COUNTY TREASURER'S FEE	.07	.00	.00	.00	0	.0
30-40-6312	PUBLISHED NOTICES	.00	.00	.00	.00	750	.0
30-40-6314	COUNTY TREASURER'S FEES	.00	.37	41.29	350.15	0	.0
30-40-6891	ADMINISTRATIVE OVERHEAD	.00	.00	.00	.00	7,500	.0
	TOTAL ADMINISTRATION	.07	.37	41.29	350.15	8,250	4.2
	STREETS						
30-44-6802	REPAIR & MTNCE--STREETS	.00	.00	.00	.00	28,000	.0
	TOTAL STREETS	.00	.00	.00	.00	28,000	.0
	TOTAL FUND EXPENDITURES	.07	.37	41.29	350.15	36,250	1.0
	NET REVENUE OVER EXPENDITURES	94.41	413.74	2,860.69	23,430.74	12,278	190.8

HIGHWAY 66 & I-25 GENERAL IMPR

	ASSETS			
31-01-0100	COMBINED CASH		6,499.22	
31-01-1250	PROPERTY TAXES RECEIVABLE		15,595.23	
	TOTAL ASSETS			22,094.45
	LIABILITIES AND EQUITY			
	LIABILITIES			
31-02-2700	DEFERRED INFLOWS- PROPERTY TAX		15,595.23	
	TOTAL LIABILITIES			15,595.23
	FUND EQUITY			
31-02-3001	FUND BALANCE		2,245.79	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	4,253.43		
	BALANCE - CURRENT DATE		4,253.43	
	TOTAL FUND EQUITY			6,499.22
	TOTAL LIABILITIES AND EQUITY			22,094.45

HIGHWAY 66 & I-25 GENERAL IMPR

		YTD ACTUAL2024-	YTD ACTUAL 2025-	PERIOD ACTUAL	YTD ACTUAL	BUDGET	PCNT
	TAXES						
31-10-4000	PROPERTY TAX	.00	3,020.44	.00	4,005.74	15,554	25.8
31-10-4020	SPECIFIC OWNERSHIP TAX	.00	81.46	102.43	257.85	528	48.8
31-10-4050	MURA REVENUE SHARING	.00	.00	.00	.00	16,202	.0
	TOTAL TAXES	.00	3,101.90	102.43	4,263.59	32,284	13.2
	MISCELLANEOUS						
31-18-4619	INTEREST INCOME	.00	19.87	18.50	49.92	600	8.3
	TOTAL MISCELLANEOUS	.00	19.87	18.50	49.92	600	8.3
	TOTAL FUND REVENUE	.00	3,121.77	120.93	4,313.51	32,884	13.1
	STREETS						
31-44-6314	COUNTY TREASURER'S FEE	.00	44.66	.00	60.08	235	25.6
31-44-6802	REPAIR & MTNCE--STREETS	.00	.00	.00	.00	22,500	.0
31-44-6891	ADMINISTRATIVE OVERHEAD	.00	.00	.00	.00	7,500	.0
	TOTAL STREETS	.00	44.66	.00	60.08	30,235	.2
	TOTAL FUND EXPENDITURES	.00	44.66	.00	60.08	30,235	.2
	NET REVENUE OVER EXPENDITURES	.00	3,077.11	120.93	4,253.43	2,649	160.6

Report Criteria:
Report type: GL detail

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Description	Check Amount
05/26	05/26/2026	41670	Kinnon Entertainment	3301	01-46-6214	Summer Concert Production 6/26/2026	7,474.86
	Total 41670:						7,474.86
05/26	05/26/2026	41671	Kinnon Entertainment	3310	01-46-6214	Summer Block Party & NNO	2,850.00
	Total 41671:						2,850.00
05/26	05/26/2026	41672	Kinnon Entertainment	3302	01-46-6214	Summer Concert Production 7/24/2026	7,474.86
	Total 41672:						7,474.86
05/26	05/26/2026	41673	34 9.5 Metropolitan District	3-2025 MUR	20-40-9810	2025 MURA TIF REFUND	2,241.98
	Total 41673:						2,241.98
05/26	05/26/2026	41674	A-1 CHIPSEAL CO.	15276-01	04-44-6832	Street Resurfacing	66,750.60
05/26	05/26/2026	41674	A-1 CHIPSEAL CO.	15276-01	04-02-2005	Street Resurfacing	3,337.53-
	Total 41674:						63,413.07
05/26	05/26/2026	41675	Access 25 Metropolitan District N	3-2025 MUR	20-40-9810	2025 Mura tif refund	2,936.90
	Total 41675:						2,936.90
05/26	05/26/2026	41676	All Copy Products, Inc.	AR5230339	01-42-6126	April Copies PD	141.40
05/26	05/26/2026	41676	All Copy Products, Inc.	AR5237992	01-47-6126	Copies PW Printer	71.35
05/26	05/26/2026	41676	All Copy Products, Inc.	AR5237993	01-46-6126	Copies ACP CC	55.58
	Total 41676:						268.33
05/26	05/26/2026	41677	Amazon Capital Services Inc	16WK-DHCL-	01-42-7020	op supplies	34.77
05/26	05/26/2026	41677	Amazon Capital Services Inc	19D4-XW1C-	01-49-5061	Rewards-2026 wellness	2,912.00
05/26	05/26/2026	41677	Amazon Capital Services Inc	1D1T-VHP6-	01-46-6135	Clipboards- Baseball	32.99
05/26	05/26/2026	41677	Amazon Capital Services Inc	1GNC-9LCK-	01-46-7010	Crafty Critter Supplies/Coffee and Cream	48.49
05/26	05/26/2026	41677	Amazon Capital Services Inc	1GNC-9LCK-	01-46-6135	Crafty Critter Supplies/Coffee and Cream	52.35
05/26	05/26/2026	41677	Amazon Capital Services Inc	1GNC-9LCK-	01-46-6214	Fishing is Fun Bait	51.95
05/26	05/26/2026	41677	Amazon Capital Services Inc	1JPQ-JDMY-	01-42-7254	Headguards/vehicle equipment	28.89
05/26	05/26/2026	41677	Amazon Capital Services Inc	1LPV-LNLG-	01-42-7020	Op supplies,coffee cups, air freshener	130.26
05/26	05/26/2026	41677	Amazon Capital Services Inc	1PYL-NPHT-	01-42-7010	ofc supplies/VEH 7 seat covers	24.37
05/26	05/26/2026	41677	Amazon Capital Services Inc	1PYL-NPHT-	01-42-6805	ofc supplies/VEH 7 seat covers	34.99
05/26	05/26/2026	41677	Amazon Capital Services Inc	1QVJ-JFKY-	01-42-7010	portfolio folder, magnets	24.97
05/26	05/26/2026	41677	Amazon Capital Services Inc	1RHR-QTN4-	01-46-7010	Girls on the Run Supplies/Desk Calendar	3.74
05/26	05/26/2026	41677	Amazon Capital Services Inc	1RHR-QTN4-	01-46-6135	Girls on the Run Supplies/Desk Calendar	24.23
	Total 41677:						3,404.00
05/26	05/26/2026	41678	Ausmus Law Firm PC	10028	01-48-6102	Municipal Prosecutor	1,000.00
	Total 41678:						1,000.00
05/26	05/26/2026	41679	BERTHOUD ACE HARDWARE	125984/1	01-45-6802	Parks T06	64.73
	Total 41679:						64.73

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Description	Check Amount
05/26	05/26/2026	41680	CARBON VALLEY GARAGE	21065	01-42-6805	Maint. VEH 7	1,595.37
Total 41680:							1,595.37
05/26	05/26/2026	41681	CASELLE	INV-18661	01-40-6199	Fin Software Support - Admin	1,013.40
05/26	05/26/2026	41681	CASELLE	INV-18661	01-48-6199	Fin Software Support - Court	225.20
05/26	05/26/2026	41681	CASELLE	INV-18661	06-40-6199	Fin Software Support - Sewer	788.20
05/26	05/26/2026	41681	CASELLE	INV-18661	01-46-6199	Fin Software Support - Comm Dev	225.20
Total 41681:							2,252.00
05/26	05/26/2026	41682	CIRSA	INV1004208	01-42-6301	Addition PD Cars	1,838.42
Total 41682:							1,838.42
05/26	05/26/2026	41683	Citi Cards	2481 05.202	01-42-7020	water for special op	21.16
Total 41683:							21.16
05/26	05/26/2026	41684	City of Loveland	12165981	01-42-5063	Driving track and range	800.00
05/26	05/26/2026	41684	City of Loveland	7777 5.2026	01-47-6111	PW internet	269.90
Total 41684:							1,069.90
05/26	05/26/2026	41685	COLLEEN WHITLOW	MAYREIMBU	01-41-5063	mileage	145.00
05/26	05/26/2026	41685	COLLEEN WHITLOW	MAYREIMBU	01-41-5063	meals per diem	143.00
05/26	05/26/2026	41685	COLLEEN WHITLOW	MAYREIMBU	01-41-5063	baggage fee	50.00
05/26	05/26/2026	41685	COLLEEN WHITLOW	MAYREIMBU	01-41-5063	baggage fee	50.00
05/26	05/26/2026	41685	COLLEEN WHITLOW	MAYREIMBU	01-41-5063	hotel cost	463.68
05/26	05/26/2026	41685	COLLEEN WHITLOW	MAYREIMBU	01-41-5063	United Air Fare	477.72
Total 41685:							1,329.40
05/26	05/26/2026	41686	DAVID ADAMS	MAYREIMBU	01-41-5063	Mileage	72.50
05/26	05/26/2026	41686	DAVID ADAMS	MAYREIMBU	01-41-5063	Meals per Diem	143.00
05/26	05/26/2026	41686	DAVID ADAMS	MAYREIMBU	01-41-5063	Uber 5/8	74.95
05/26	05/26/2026	41686	DAVID ADAMS	MAYREIMBU	01-40-5063	Airport Parking	36.10
05/26	05/26/2026	41686	DAVID ADAMS	MAYREIMBU	01-41-5063	Hotel hilton	443.68
Total 41686:							770.23
05/26	05/26/2026	41687	Denali Water Solutions LLC	CM4030549	06-47-6601	Sludge Disposal credit memo	28.01-
05/26	05/26/2026	41687	Denali Water Solutions LLC	INV1279599	06-47-6601	Sludge Disposal	7,806.00
Total 41687:							7,777.99
05/26	05/26/2026	41688	Dewberry Engineers, Inc	22489410	14-44-8503	3rd and Welker Intersection project	23,982.50
Total 41688:							23,982.50
05/26	05/26/2026	41689	Dohn Construction, Inc	05182026-R	09-02-2005	Retainage-Balance due Community Cent	143,777.87
Total 41689:							143,777.87
05/26	05/26/2026	41690	DOUTHIT METRO DISTRICT	3-2025 MUR	20-40-9810	Mura Tif Refund	18,433.24
Total 41690:							18,433.24

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Description	Check Amount
05/26	05/26/2026	41691	Elyana Jimenez	TUITION REI	01-40-5062	tuition reimbursement	800.00
	Total 41691:						800.00
05/26	05/26/2026	41692	Erika Pflipsen	MAYREIMBU	01-47-7999	employee reimb	79.27
	Total 41692:						79.27
05/26	05/26/2026	41693	Focal Forensics LLC	MPD25ML00	01-42-6999	video redaction	700.00
	Total 41693:						700.00
05/26	05/26/2026	41694	Fox Tuttle Transportation Group	19021-85	01-02-2615	Welker Farms 349	980.00
	Total 41694:						980.00
05/26	05/26/2026	41695	Front Range Landfill	79139E305	01-46-6214	spring clean up days 2026	12,018.00
	Total 41695:						12,018.00
05/26	05/26/2026	41696	FRONTIER SELF STORAGE	06012026-F	01-40-6839	Storage	100.00
	Total 41696:						100.00
05/26	05/26/2026	41697	Grand Meadow Metropolitan Distri	3-2025 MUR	20-40-9810	Mura Tif Refund	1,419.87
	Total 41697:						1,419.87
05/26	05/26/2026	41698	GREEN MILL SPORTSMAN CLU	151	01-42-5063	training facilities	150.00
	Total 41698:						150.00
05/26	05/26/2026	41699	Hailey McKay	APRILREIMB	01-49-7999	mileage	128.64
	Total 41699:						128.64
05/26	05/26/2026	41700	Hall & Evans, LLC	363592	14-44-8503	3rd and welker	396.00
	Total 41700:						396.00
05/26	05/26/2026	41701	Hazel Miller Entertainment LLC	080826-HAZ	01-46-6214	Performance	3,000.00
	Total 41701:						3,000.00
05/26	05/26/2026	41702	Hearts & Hooves Livestock Servic	2605	01-45-6113	pick up and disposal	250.00
	Total 41702:						250.00
05/26	05/26/2026	41703	HIGH PLAINS LIBRARY DIST.	3-2025 MUR	20-40-9810	2025 Mura Tif Refund	45,144.97
	Total 41703:						45,144.97
05/26	05/26/2026	41704	Imprints Fort Collins	E35771	01-40-7051	HM Unifroms	25.00
	Total 41704:						25.00
05/26	05/26/2026	41705	International Agents Inc	001714	01-42-6999	wellness/peer support	1,202.50

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Description	Check Amount
Total 41705:							1,202.50
05/26	05/26/2026	41706	Invision GIS, LLC	2660	04-44-6104	GPS updates/project coordination	591.87
05/26	05/26/2026	41706	Invision GIS, LLC	2660	01-43-6104	GPS updates/project coordination	536.88
05/26	05/26/2026	41706	Invision GIS, LLC	2660	01-47-6104	GPS updates/project coordination	27.50
Total 41706:							1,156.25
05/26	05/26/2026	41707	James Salyards	08082026	01-46-6214	summer block party performance	1,350.00
Total 41707:							1,350.00
05/26	05/26/2026	41708	JVA INCORPORATED	30014	01-02-2615	Meadow Ridge (Benson Farms) Dev Rev	610.00
05/26	05/26/2026	41708	JVA INCORPORATED	30015	01-47-6108	general engineering	4.88
05/26	05/26/2026	41708	JVA INCORPORATED	30016	01-02-2615	waterfront filling #1	1,092.00
05/26	05/26/2026	41708	JVA INCORPORATED	30021	01-47-6108	general engineering	1,895.60
05/26	05/26/2026	41708	JVA INCORPORATED	30025	06-47-8599	I-25 Sanitary Sewer Relocate	223.00
05/26	05/26/2026	41708	JVA INCORPORATED	30026	01-02-2615	Mead Village	3,404.00
05/26	05/26/2026	41708	JVA INCORPORATED	30027	01-02-2615	Municipal Facilities	70.00
05/26	05/26/2026	41708	JVA INCORPORATED	30028	01-02-2615	O Reily	1,122.00
05/26	05/26/2026	41708	JVA INCORPORATED	30029	01-02-2615	waterfront filling #2	4,116.00
Total 41708:							12,537.48
05/26	05/26/2026	41709	Kaylyn Peoples	005552	01-40-6823	Cleaning Services	1,260.00
05/26	05/26/2026	41709	Kaylyn Peoples	005552	01-42-6823	Cleaning Services	495.00
05/26	05/26/2026	41709	Kaylyn Peoples	005552	01-47-6823	Cleaning Services	885.00
05/26	05/26/2026	41709	Kaylyn Peoples	005552	01-46-6823	Cleaning Services	3,510.00
Total 41709:							6,150.00
05/26	05/26/2026	41710	LIBERTY RANCH METRO DISTR	3-2025 MUR	20-40-9810	2025 Mura tif refund	15,902.78
Total 41710:							15,902.78
05/26	05/26/2026	41711	LOGAN SIMPSON DESIGN INC.	39732	18-40-6106	Mead trails and open space master plan	23,728.42
Total 41711:							23,728.42
05/26	05/26/2026	41712	MAIN STREET MAT COMPANY	323637	01-40-7020	Mat Svs TH	77.93
05/26	05/26/2026	41712	MAIN STREET MAT COMPANY	323638	01-46-7020	Mat svs cc	148.70
05/26	05/26/2026	41712	MAIN STREET MAT COMPANY	323643	01-47-7020	Mat svs PW	115.68
Total 41712:							342.31
05/26	05/26/2026	41713	Martin Marietta Materials, Inc	49223058	14-44-8503	2026 Asphalt recon patch mead	110,321.85
05/26	05/26/2026	41713	Martin Marietta Materials, Inc	49223058	14-02-2005	2026 Asphalt recon patch mead	5,516.09
05/26	05/26/2026	41713	Martin Marietta Materials, Inc	49223058	04-44-6802	2026 Asphalt recon patch mead	1,003,854.56
05/26	05/26/2026	41713	Martin Marietta Materials, Inc	49223058	04-02-2005	2026 Asphalt recon patch mead	50,192.73
Total 41713:							1,169,885.23
05/26	05/26/2026	41714	McDonald Farms Enterprises	0188551-IN	06-47-6601	Vac tanker	1,326.50
Total 41714:							1,326.50
05/26	05/26/2026	41715	MEAD PLACE METRO DIST 2	3-2025 MUR	20-40-9810	2025 mura tif refund	31.28

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Description	Check Amount
Total 41715:							31.28
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Apr202	01-40-6101	Legal Services - March	20,250.00
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Apr202	01-40-6101	Mileage Reimbursement	487.12
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Apr202	06-40-6101	Mileage Reimbursement	121.78
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Access 25 (347)	206.50
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Highlands Mead	5,311.50
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Kitely(350)	3,599.00
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Mead Place	1,098.00
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Mead Village (314)	826.00
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Meadow Ridge	973.50
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	O'Reily Auto	799.50
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Red Barn (298)	386.50
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Waterfront Filing No 2	1,563.50
05/26	05/26/2026	41716	Michow Guckenberger McAskin L	Mead.Mar20	01-02-2615	Welker Farms	1,888.00
Total 41716:							37,510.90
05/26	05/26/2026	41717	Mountain View Fire Rescue	3-2025 MUR	20-40-9810	2025 MURA TIF REFUND	121,182.50
Total 41717:							121,182.50
05/26	05/26/2026	41718	NATIONAL RECREATION & PAR	052026-1764	01-46-6199	NRPA Conference registration	845.00
Total 41718:							845.00
05/26	05/26/2026	41719	NORTHERN COLO WATER CON	3-2025 MUR	20-40-9810	2025 MURA TIF REFUND	14,830.80
Total 41719:							14,830.80
05/26	05/26/2026	41720	One Way Inc	402551	06-47-6113	D13927E - 4504 Welker Trash	146.75
05/26	05/26/2026	41720	One Way Inc	402577	01-47-6113	D13927G - 1341 County Road 34 Trash	82.56
05/26	05/26/2026	41720	One Way Inc	402677	01-47-6113	D13927H - 1341 County Rd 34 Recycle	105.80
05/26	05/26/2026	41720	One Way Inc	402716	01-42-6113	D13927B - 537 Main St Recycle	53.25
05/26	05/26/2026	41720	One Way Inc	402717	01-42-6113	D13927A - 537 Main St Trash	82.15
05/26	05/26/2026	41720	One Way Inc	402732	01-40-6113	D13927C - 441 Third St Trash	80.12
05/26	05/26/2026	41720	One Way Inc	402733	01-40-6113	D13927D - 441 Third St Recycle	51.50
Total 41720:							602.13
05/26	05/26/2026	41721	PINNACOL ASSURANCE	INV-2400357	01-02-2312	Workers comp	13,446.00
05/26	05/26/2026	41721	PINNACOL ASSURANCE	INV-2400357	01-02-2312	Workers comp	1,576.00-
Total 41721:							11,870.00
05/26	05/26/2026	41722	Prairie Mountian Media	0000451929	01-41-6312	Published Notices	282.71
Total 41722:							282.71
05/26	05/26/2026	41723	Safebuilt	3745678	01-43-6821	Plan Review/ Permit Inspection	40,214.82
Total 41723:							40,214.82
05/26	05/26/2026	41724	SocialSignIn Inc	INV-5508	01-49-6999	Orlo Team 5/2026-04/2027	9,975.00
Total 41724:							9,975.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Description	Check Amount
05/26	05/26/2026	41725	ST. VRAIN & LEFT HAND WATE	3-2025 MUR	20-40-9810	2025 MURA TIF REFUND	18,496.78
	Total 41725:						18,496.78
05/26	05/26/2026	41726	ST. VRAIN SANITATION DISTRIC	3-2025 MUR	20-40-9810	2025 MURA TIF REFUND	1,966.77
	Total 41726:						1,966.77
05/26	05/26/2026	41727	ST. VRAIN VALLEY SCHOOL DIS	2007	01-46-6135	Spring 2026 vb	2,650.00
05/26	05/26/2026	41727	ST. VRAIN VALLEY SCHOOL DIS	2025 MURA	20-40-9810	2025 MURA TIF 3	457,870.31
05/26	05/26/2026	41727	ST. VRAIN VALLEY SCHOOL DIS	2068	01-46-6999	Spring Summit Singers	775.00
	Total 41727:						461,295.31
05/26	05/26/2026	41728	TOWN OF MEAD	3-2025 MUR	20-40-9810	2025 MURA TIF	85,440.27
	Total 41728:						85,440.27
05/26	05/26/2026	41729	Voiance Language Services LLC	0866290426	01-42-6999	language transaltion	9.66
	Total 41729:						9.66
05/26	05/26/2026	41730	WELD COUNTY SHERIFF'S OFF	CINV-000154	01-42-6999	Jail services for municipal cases	38.58
	Total 41730:						38.58
05/26	05/26/2026	41731	WELD COUNTY TREASURER	3-2025 MUR	20-40-9810	2025 MURA TIF REFUND	104,955.43
	Total 41731:						104,955.43
05/26	05/26/2026	41732	Westridge Metropolitan District #2	3-2025 MUR	20-40-9810	2025 MURA TIF	39,596.45
	Total 41732:						39,596.45
05/26	05/26/2026	41733	WESTRIDGE METROPOLITAN D	3-2025 MUR	20-40-9810	TIF Revenue Sharing	333.11
	Total 41733:						333.11
05/26	05/26/2026	41734	WHITE BEAR ANKELE TANAKA	48202	20-40-6101	MURA Legal	810.00
	Total 41734:						810.00
05/26	05/26/2026	41735	Wilson & Company Inc	149811	14-44-8506	SRTS	6,407.50
05/26	05/26/2026	41735	Wilson & Company Inc	149812	01-02-2615	1601 process	48,685.00
05/26	05/26/2026	41735	Wilson & Company Inc	149813	14-44-8544	WCR improvements	520.00
	Total 41735:						55,612.50
05/26	05/26/2026	41737	Aplerstein & Covell, P.C.	INVOICE1	14-44-8533	CR 34 Bridge Replacement	3,318.00
	Total 41737:						3,318.00
05/26	05/26/2026	41738	HELEN MIGCHELBRINK	MAY-MIGCH	01-40-7051	Refund Uniform	40.00
	Total 41738:						40.00
05/26	05/26/2026	41739	Tessara Water Inc	1548	14-44-8533	CR 34 Bridge Replacement	675.00
05/26	05/26/2026	41739	Tessara Water Inc	1555	14-44-8533	CR 34 Bridge Replacement	875.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Description	Check Amount
	Total 41739:						1,550.00
05/26	05/20/2026	52026100	Enterprise FM Trust	608136-0505	01-42-6851	Vehicle Lease Expense	5,914.77
05/26	05/20/2026	52026100	Enterprise FM Trust	608136-0505	01-47-6851	Vehicle Lease Expense	3,241.64
05/26	05/20/2026	52026100	Enterprise FM Trust	608136-0505	04-44-6851	Vehicle Lease Expense	1,327.44
05/26	05/20/2026	52026100	Enterprise FM Trust	608136-0505	09-45-6851	Vehicle Lease Expense	4,977.07
05/26	05/20/2026	52026100	Enterprise FM Trust	608136-0505	09-49-6851	Vehicle Lease Expense	883.43
05/26	05/20/2026	52026100	Enterprise FM Trust	608136-0505	08-42-6851	Vehicle Lease Expense	8,848.36
	Total 52026100:						25,192.71
05/26	05/27/2026	52726100	All Copy Products Inc	582023925	01-40-6126	Copier Lease TH and PD	126.42
05/26	05/27/2026	52726100	All Copy Products Inc	582023925	01-42-6126	Copier Lease TH and PD	93.52
	Total 52726100:						219.94
05/26	05/27/2026	52726101	CENTURY LINK	5176 5.2026	01-42-6111	utilities	79.98
05/26	05/27/2026	52726101	CENTURY LINK	5308 5.2026	01-40-6110	TH Elevator Line	99.30
	Total 52726101:						179.28
05/26	05/27/2026	52726102	Fusion Cloud Company	10252932	01-40-6110	Phone Bill April	325.32
	Total 52726102:						325.32
05/26	05/27/2026	52726103	TDS	1082	01-40-6311	Internet March	452.42
05/26	05/27/2026	52726103	TDS	1082 4.2026	01-40-6311	Internet April	602.07
	Total 52726103:						1,054.49
05/26	05/27/2026	52726104	VERIZON WIRELESS	6143003293	01-40-6110	Wireless bill	40.01
05/26	05/27/2026	52726104	VERIZON WIRELESS	6143003293	01-41-7020	Wireless bill	37.94
05/26	05/27/2026	52726104	VERIZON WIRELESS	6143003293	01-46-6110	Wireless bill	51.03
05/26	05/27/2026	52726104	VERIZON WIRELESS	6143003293	01-47-6110	Wireless bill	220.10
05/26	05/27/2026	52726104	VERIZON WIRELESS	6143003293	04-44-6110	Wireless bill	67.66
05/26	05/27/2026	52726104	VERIZON WIRELESS	6143003293	06-40-6110	Wireless bill	40.01
05/26	05/27/2026	52726104	VERIZON WIRELESS	6143003294	01-42-6110	Wireless bill	1,715.06
	Total 52726104:						2,171.81
05/26	05/27/2026	52726105	Thomas Title & Escrow	2407052.R1	14-02-2005	Retainage Due-CR9.5	262,889.07
05/26	05/27/2026	52726105	Thomas Title & Escrow	2407052.R1	14-01-1214	Retainage Due-CR9.5	262,889.07
05/26	05/27/2026	52726105	Thomas Title & Escrow	2407052.R1	14-02-2014	Retainage Due-CR9.5	262,889.07-
	Total 52726105:						262,889.07
	Grand Totals:						2,895,590.65

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
01-02-2000	1,576.00	238,585.49-	237,009.49-
01-02-2312	13,446.00	1,576.00-	11,870.00
01-02-2615	76,731.00	.00	76,731.00

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
01-40-5062	800.00	.00	800.00
01-40-5063	36.10	.00	36.10
01-40-6101	20,737.12	.00	20,737.12
01-40-6110	464.63	.00	464.63
01-40-6113	131.62	.00	131.62
01-40-6126	126.42	.00	126.42
01-40-6199	1,013.40	.00	1,013.40
01-40-6311	1,054.49	.00	1,054.49
01-40-6823	1,260.00	.00	1,260.00
01-40-6839	100.00	.00	100.00
01-40-7020	77.93	.00	77.93
01-40-7051	65.00	.00	65.00
01-41-5063	2,063.53	.00	2,063.53
01-41-6312	282.71	.00	282.71
01-41-7020	37.94	.00	37.94
01-42-5063	950.00	.00	950.00
01-42-6110	1,715.06	.00	1,715.06
01-42-6111	79.98	.00	79.98
01-42-6113	135.40	.00	135.40
01-42-6126	234.92	.00	234.92
01-42-6301	1,838.42	.00	1,838.42
01-42-6805	1,630.36	.00	1,630.36
01-42-6823	495.00	.00	495.00
01-42-6851	5,914.77	.00	5,914.77
01-42-6999	1,950.74	.00	1,950.74
01-42-7010	49.34	.00	49.34
01-42-7020	186.19	.00	186.19
01-42-7254	28.89	.00	28.89
01-43-6104	536.88	.00	536.88
01-43-6821	40,214.82	.00	40,214.82
01-45-6113	250.00	.00	250.00
01-45-6802	64.73	.00	64.73
01-46-6110	51.03	.00	51.03
01-46-6126	55.58	.00	55.58
01-46-6135	2,759.57	.00	2,759.57
01-46-6199	1,070.20	.00	1,070.20
01-46-6214	52,019.39	.00	52,019.39
01-46-6823	3,510.00	.00	3,510.00
01-46-6999	775.00	.00	775.00
01-46-7010	52.23	.00	52.23
01-46-7020	148.70	.00	148.70
01-47-6104	27.50	.00	27.50
01-47-6108	1,900.48	.00	1,900.48
01-47-6110	220.10	.00	220.10
01-47-6111	269.90	.00	269.90
01-47-6113	188.36	.00	188.36
01-47-6126	71.35	.00	71.35
01-47-6823	885.00	.00	885.00
01-47-6851	3,241.64	.00	3,241.64
01-47-7020	115.68	.00	115.68
01-47-7999	79.27	.00	79.27
01-48-6102	1,000.00	.00	1,000.00
01-48-6199	225.20	.00	225.20
01-49-5061	2,912.00	.00	2,912.00
01-49-6999	9,975.00	.00	9,975.00
01-49-7999	128.64	.00	128.64
04-02-2000	3,337.53	1,122,784.86-	1,119,447.33-
04-02-2005	50,192.73	3,337.53-	46,855.20
04-44-6104	591.87	.00	591.87

GL Account	Debit	Credit	Proof
04-44-6110	67.66	.00	67.66
04-44-6802	1,003,854.56	.00	1,003,854.56
04-44-6832	66,750.60	.00	66,750.60
04-44-6851	1,327.44	.00	1,327.44
06-02-2000	28.01	10,452.24-	10,424.23-
06-40-6101	121.78	.00	121.78
06-40-6110	40.01	.00	40.01
06-40-6199	788.20	.00	788.20
06-47-6113	146.75	.00	146.75
06-47-6601	9,132.50	28.01-	9,104.49
06-47-8599	223.00	.00	223.00
08-02-2000	.00	8,848.36-	8,848.36-
08-42-6851	8,848.36	.00	8,848.36
09-02-2000	.00	149,638.37-	149,638.37-
09-02-2005	143,777.87	.00	143,777.87
09-45-6851	4,977.07	.00	4,977.07
09-49-6851	883.43	.00	883.43
14-01-1214	262,889.07	.00	262,889.07
14-02-2000	262,889.07	677,790.08-	414,901.01-
14-02-2005	268,405.16	.00	268,405.16
14-02-2014	.00	262,889.07-	262,889.07-
14-44-8503	134,700.35	.00	134,700.35
14-44-8506	6,407.50	.00	6,407.50
14-44-8533	4,868.00	.00	4,868.00
14-44-8544	520.00	.00	520.00
18-02-2000	.00	23,728.42-	23,728.42-
18-40-6106	23,728.42	.00	23,728.42
20-02-2000	.00	931,593.44-	931,593.44-
20-40-6101	810.00	.00	810.00
20-40-9810	930,783.44	.00	930,783.44
Grand Totals:	3,449,051.59	3,431,251.87-	17,799.72

Report Criteria:
Report type: GL detail

Agenda Item Summary

Agenda Date: **5/26/2026**

Subject: **Ordinance No. 1106 — An Ordinance of the Town of Mead, Colorado, Amending Sections 12-1-20 and 12-4-30 of the Mead Municipal Code and Instructing the Town Manager to update the Town's Model Service Plan**

Presented by: **Marcus McAskin, Town Attorney**

Summary:

Ordinance No. 1106 (the "Ordinance") amends Sections 12-1-20 and 12-4-30 of the Mead Municipal Code ("MMC") to amend the definition of Town O&M Mill Levy and Town O&M GID Mill Levy as those terms are defined in Chapter 12 of the MMC.

This topic has been discussed with the Board at prior regular meetings and at the April 6, 2026 Board retreat.

Specifically, the Ordinance amends the definitions of both terms such that the Town O&M Mill Levy and the Town O&M GID Mill Levy are increased from three (3) mills to five (5) mills prospectively, meaning that this legislative change will apply to new metropolitan districts or new general improvement districts formed within the Town of Mead on and after the effective date of this Ordinance.

The Ordinance also instructs the Town Manager to make certain updates to the Town's model service plan, in order to ensure that:

1. The Town O&M Mill Levy of five (5) mills is properly referenced in the model service plan, and
2. That the Maximum Debt Mill Levy is reduced from 45 mills to 43 mills and that the Maximum Aggregate Mill Levy is reduced from 55 mills to 53 mills, in order to offset the increase in the Town O&M Mill Levy by two (2) mills.

Financial Considerations:

No immediate financial impact, given that this legislative change will be applicable to new metropolitan districts or new general improvement districts formed within the Town of Mead on and after the effective date of this Ordinance.

Staff Recommendation / Actions Required:

A motion to approve the May 26, 2026 consent agenda will approve the Ordinance. If this item is pulled off the consent for further discussion or questions, Staff recommends the following motion:

Suggested Motion:

"I move to adopt Ordinance No. 1106, An Ordinance of the Town of Mead, Colorado, Amending

Sections 12-1-20 and 12-4-30 of the Mead Municipal Code and Instructing the Town Manager to update the Town's Model Service Plan."

Attachments:

1. Ordinance No. 1106

TOWN OF MEAD, COLORADO
ORDINANCE NO. 1106

AN ORDINANCE OF THE TOWN OF MEAD, COLORADO, AMENDING SECTIONS 12-1-20 AND 12-4-30 OF THE MEAD MUNICIPAL CODE AND INSTRUCTING THE TOWN MANAGER TO UPDATE THE TOWN'S MODEL SERVICE PLAN

WHEREAS, Chapter 12 of the Mead Municipal Code is titled "Improvement and Metropolitan Districts"; and

WHEREAS, the Board of Trustees desires to amend Section 12-1-20 and Section 12-4-30 of the Mead Municipal Code to amend the definition of *Town O&M Mill Levy* and *Town O&M GID Mill Levy* as those terms are defined in Chapter 12 of the Code; and

WHEREAS, specifically, on and after the effective date of this Ordinance, the Board desires to amend the definitions of both terms such that the Town O&M Mill Levy and the Town O&M GID Mill Levy shall both be increased from three (3) mills to five (5) mills, subject to further adjustment from time to time as set forth in and authorized by the Code to account for changes in the method of calculating assessed valuation or any constitutionally mandated tax credit, cut, or abatement; and

WHEREAS, the increased Town O&M Mill Levy and Town O&M GID Mill Levy are intended to be prospective and shall apply to new metropolitan districts or new general improvement districts formed within the Town of Mead on and after the effective date of this Ordinance; and

WHEREAS, Section 12-1-20 of the Mead Municipal Code defines the term *Model service plan* as the Town's model district service plan, as approved by the Town Manager, and as may be amended from time to time; and

WHEREAS, the Town Manager may amend the model service plan from time to time, as specifically authorized by Section 12-2-10(a) of the Code; and

WHEREAS, the Board of Trustees also desires to instruct the Town Manager to amend the Town's model service plan as necessary to: (1) incorporate the increased Town O&M Mill Levy of five (5) mills, and (2) reduce the Maximum Debt Mill Levy from forty-five (45) mills to forty-three (43) mills and reduce the Maximum Aggregate Mill Levy from fifty-five (55) mills to fifty-three (53) mills to offset the increase in the Town O&M Mill Levy by two (2) mills following the effective date of this Ordinance; and

WHEREAS, the Board of Trustees has determined that adopting the revisions as set forth in this Ordinance is consistent with Town policy, Town needs, and is in the best interest of the public health, safety, and welfare.

NOW, THEREFORE, BE IT ORDAINED, by the Board of Trustees of the Town of Mead, Colorado, that:

Section 1. The recitals contained above are incorporated herein by reference and are adopted as findings and determinations of the Board of Trustees.

Section 2. Section 12-1-20 of the Mead Municipal Code, titled "Definitions," is amended to add the language shown in bold and underline:

Sec. 12-1-20. Definitions.

The following terms shall have the following meanings for purposes of this Chapter 12.

Board means the Board of Directors of a district.

Board of Trustees means the Board of Trustees of the Town of Mead.

Capital plan means the capital plan described in Subsection 12-2-20(b)(4) which includes:

(1) A list of the public improvements that may be developed by the District;

(2) An engineer's estimate of the cost of the public improvements; and

(3) A pro forma capital expenditure plan correlating expenditures with development.

Clerk means the Town Clerk of the Town of Mead or his or her designee.

C.R.S. means the Colorado Revised Statutes, as amended from time to time.

Debt means bonds, notes, contracts, reimbursement agreements, or other multiple fiscal year financial obligations issued by a district or other obligations for the payment of which a district has promised to impose an ad valorem property tax mill levy and/or impose and collect fees.

District or metropolitan district means an entity created in accordance with Title 32, Article 1, C.R.S.

Model service plan means the Town's model district service plan, as approved by the Town Manager, and as may be amended from time to time.

Petitioners means those persons proposing a service plan for the formation of a new district or an amendment to an existing approved service plan.

Public improvements means part or all of the improvements authorized to be planned, designed, acquired, constructed, installed, relocated, redeveloped and financed by a district, as generally described in the Special District Act, except as limited by a district's service plan.

Special District Act means Title 32, Article 1, C.R.S.

Town-District IGA means an intergovernmental agreement between the Town and a district to memorialize the terms and obligations of the service plan, in the form provided as an exhibit to the model service plan.

Town O&M Mill Levy means ~~three (3)~~ **<u>five (5)</u>** mills to be imposed and collected by a district, for purposes of defraying the Town's ongoing operations and maintenance expenses associated with public improvements within or without the boundaries of the district **<u>or expenses associated with other Town services</u>** and which directly or indirectly serve development within the district. The Town O&M Mill Levy shall be adjusted such that, on or after the adoption of this Chapter, if there are changes in the method of calculating assessed valuation or any constitutionally mandated tax credit, cut, or abatement, the revenues generated by the Town O&M Mill Levy are neither diminished nor enhanced as a result of such changes. For purposes of the foregoing, a change in the ratio of actual valuation shall be deemed to be a change in the method of calculating assessed valuation.

Section 3. Section 12-4-30 of the Mead Municipal Code, titled "Definitions," is amended to add the language shown in bold and underline:

Sec. 12-4-30. Definitions.

As used in this Article, the following words are defined as follows:

Board of directors means the Board of Trustees, sitting ex officio as the board of directors of a given general improvement district pursuant to C.R.S. § 31-25-609 and this Article.

Board of Trustees means the Board of Trustees of the Town of Mead.

Executive Officer means the Town Manager of the Town, or the Town Manager's designee.

GID means a general improvement district established pursuant to C.R.S. §§ 31-25-601, et seq.

GID Representative means an individual or entity appointed by the Board of Directors pursuant to Section 12-4-70 of this Article to act on behalf of a given GID. When referring to the representative of a particular GID, the term shall be preceded by the name of the GID (e.g., Town of Mead Elevations 25 GID Representative).

Proponent means those persons proposing formation of a GID within the Town.

Town-GID IGA means an intergovernmental agreement between the Town and GID to memorialize the terms and obligations of the GID petition for organization, and the terms and obligations of this Article, including but not limited to the imposition of the Town Administrative Mill Levy and the Town O&M GID Mill Levy, in a form acceptable to the Board of Trustees and Board of Directors. The current form of Town-GID IGA is on file with the Town Clerk and is available for inspection.

Town Administrative GID Mill Levy means two (2) mills to be imposed and collected by a GID, for purposes of defraying the Town's ongoing legal and administrative costs including, but not limited to annual budget preparation, annual audit expenses, and finalizing one (1) or more agreements related to the GID or GID operations. Unless alternative language is set forth in the Town-GID IGA, the Town Administrative GID Mill Levy shall be certified annually at a level which generates a minimum amount of seven thousand five hundred dollars ($7,500.00), which minimum amount may be adjusted for inflation on January 1 of each year following the year in which the GID is organized based on the annual percentage change in the United States Department of Labor, Bureau of Labor Statistics, Consumer Price Index for Denver-Boulder-Greeley, all items, all urban consumers, or its successor index ("CPI"). The Town Administrative GID Mill Levy shall be adjusted such that, on or after the adoption of this Article, if there are changes in the method of calculating assessed valuation or any constitutionally mandated tax credit, cut, or abatement, the revenues generated by the Town Administrative GID Mill Levy are neither diminished nor enhanced as a result of such changes. For purposes of the foregoing, a change in the ratio of actual valuation shall be deemed to be a change in the method of calculating assessed valuation.

Town O&M GID Mill Levy means ~~three (3)~~ **<u>five (5)</u>** mills to be imposed and collected by a GID, for purposes of defraying the Town's ongoing operations and maintenance expenses associated with public improvements within or without the boundaries of the GID **<u>or expenses associated with other Town services</u>** and which directly or indirectly serve development within the GID. The Town O&M GID Mill Levy shall be adjusted such that, on or after the adoption of this Article, if there are changes in the method of calculating assessed valuation or any constitutionally mandated tax credit, cut, or abatement, the revenues generated by the Town O&M GID Mill

Levy are neither diminished nor enhanced as a result of such changes. For purposes of the foregoing, a change in the ratio of actual valuation shall be deemed to be a change in the method of calculating assessed valuation.

Section 4. The Town Manager is hereby instructed to amend the Town's model service plan as necessary to: (1) incorporate the Town O&M Mill Levy of five (5) mills into the model service plan, and (2) reduce the Maximum Debt Mill Levy from forty-five (45) mills to forty-three (43) mills and reduce the Maximum Aggregate Mill Levy from fifty-five (55) mills to fifty-three (53) mills to offset the increase in the Town O&M Mill Levy by two (2) mills. The Board of Trustees also instructs the Town Attorney to review the Town Manager's amendments to the Town's model service plan and to work cooperatively with the Town Manager to ensure that the updated model service plan is on file with the Town Clerk and available for public inspection, as required by Section 12-2-10(a) of the Code, within thirty (30) days of the effective date of this Ordinance.

Section 5. Remaining provisions. Except as specifically amended hereby, all other provisions of the Mead Municipal Code shall continue in full force and effect.

Section 6. Codification Amendments. The codifier of the MMC is hereby authorized to make such numerical, technical and formatting changes as may be necessary to incorporate the provisions of this Ordinance within the Mead Municipal Code.

Section 7. Effective Date. This Ordinance shall be published and become effective as provided by law.

Section 8. Severability. If any part, section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this Ordinance. The Board hereby declares that it would have passed this Ordinance including each part, section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more part, section, subsection, sentence, clause or phrase is declared invalid.

Section 9. Repealer. All ordinances or resolutions, or parts thereof, in conflict with this Ordinance are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

Section 10. Certification. The Town Clerk shall certify to the passage of this Ordinance and make not less than one copy of the adopted Mead Municipal Code available for inspection by the public during regular business hours.

INTRODUCED, READ, PASSED AND ADOPTED THIS 26TH DAY OF MAY, 2026.

ATTEST:	**TOWN OF MEAD:**
By:____________________________	By:______________________________
Mary E. Strutt, Town Clerk	Colleen G. Whitlow, Mayor

Agenda Item Summary

Agenda Date: 5/26/2026

Subject: Resolution No. 31-R-2026 — A Resolution of the Town of Mead, Colorado, Adopting a Comprehensive Fee Schedule

Presented by: Milissa Peters - Garcia, Town Clerk

Summary:

Annually, the Board of Trustees reviews and readopts the Town's Comprehensive Fee Schedule ("Fee Schedule"). The Fee Schedule is a compilation of all fees from all departments. It is available at Town Hall and is posted to the website for access by the citizens of Mead and users of any facility. It is written in an easy to review format with a table of contents for reference. The Fee Schedule refers to the Mead Municipal Code where appropriate. The Fee Schedule is meant to be reviewed and updated annually, with an effective date of June 1.

Below is a list of changes made to the Fee Schedule for 2026:

- General Administrative Fees: Pet Licenses
- Liquor Licensing: Licensing Fees
- Police Department Administrative: Records & Report fees and formatting
- Development Impact Fees (annual adjustment effective January 1, 2026)
- Mead / LTWD Service Fees
- Addition of Water Tap Surcharge
- Addition of Water Service Fee
- Engineering/Construction Management: Staff Review and Inspection fees
- Land Use and Development: Development Review fees
- Sewer Tap, Plant Investment Fee, and User Fees (updated by Resolution No. 13-R-2026, effective March 1, 2026)
- General formatting updates, including changes to the Table of Contents to group fees by department and function

Financial Considerations:

Staff regularly reviews the Town's fees to ensure that any fees or charges cover the reasonable cost and expenses incurred by the Town in administering Town programs and services.

Staff Recommendation / Actions Required:

A motion to approve the May 26, 2026 consent agenda will approve this Resolution. If the item is pulled off of the consent agenda for additional discussion, staff recommends the following motion:

Suggested Motion:

"I move to adopt Resolution No. 31-R-2026 – A Resolution of the Town of Mead, Colorado, Adopting a Comprehensive Fee Schedule."

Attachments:

1. Reso 31-R-2026 Annual Comprehensive Fee Schedule_rev
2. Mead Comprehensive Fee Schedule 06012026

TOWN OF MEAD, COLORADO
RESOLUTION NO. 31-R-2026

A RESOLUTION OF THE TOWN OF MEAD, COLORADO, ADOPTING A COMPREHENSIVE FEE SCHEDULE

WHEREAS, the Town of Mead ("Town") is authorized under Article 15 of Title 31 of the Colorado Revised Statutes to exercise general police and financial powers; and

WHEREAS, such powers include but are not limited to the ability to impose and collect fees for the processing of licenses and applications, the performance of other administrative services, and collection of fines and fees for violations of the *Mead Municipal Code* ("MMC"); and

WHEREAS, the Board of Trustees previously adopted Ordinance No. 941 which added Article VIII of Chapter 1 (titled "Fees and Charges") to the MMC, and authorizes the Town to establish fees, charges and assessments for permits, licenses and services to cover the reasonable costs and expenses incurred by the Town in administering Town programs, and to include such fees and charges in a Comprehensive Fee Schedule; and

WHEREAS, Sec. 1-8-20 of the MMC authorizes the Board of Trustees to amend the Comprehensive Fee Schedule by resolution; and

WHEREAS, the Town and the Little Thompson Water District ("LTWD") are parties to an Intergovernmental Agreement for Transfer of Property from Town of Mead, Colorado to Little Thompson Water District dated October 1, 2002, recorded in the Real Property Records of the Weld County Clerk and Recorder at Reception No. 3003421 (the "2002 IGA"), pursuant to which the Town may impose a Water Tap Surcharge and a Water Service Fee; and

WHEREAS, the Water Tap Surcharge is intended to recover the cost of review of new water taps by Town staff; and

WHEREAS, the Water Service Fee is charged based on monthly water usage and the revenue by the Water Service Fee collected by LTWD and remitted to the Town as specifically authorized by the 2002 IGA is intended to recover costs incurred by the Town for the repair, maintenance, and restoration of public right-of-way and infrastructure necessitated by the provision of water service to LTWD customers within Town boundaries; and

WHEREAS, the Board of Trustees desires to amend the Town's Comprehensive Fee Schedule ("Fee Schedule") in order to incorporate certain changes in the Fee Schedule, including but not limited to:

- General Administrative Fees: Pet Licenses
- Liquor Licensing: Licensing Fees
- Police Department Administrative: Records & Report fees and formatting
- Development Impact Fees (annual adjustment effective January 1, 2026)
- Mead / LTWD Service Fees
- Addition of Water Tap Surcharge
- Addition of Water Service Fee
- Engineering/Construction Management: Staff Review and Inspection fees
- Land Use and Development: Development Review fees
- Sewer Tap, Plant Investment Fee, and User Fees (updated by Resolution No. 13-R-2026, effective March 1, 2026)
- General formatting updates, including changes to the Table of Contents to group fees by department and function

WHEREAS, a copy of the revised Fee Schedule is attached to this Resolution as **Exhibit A** and is incorporated herein by reference; and

WHEREAS, the Board of Trustees finds that the fees in the Fee Schedule are fair and equitable, and are reasonably related to the cost of providing the particular service outlined in the Fee Schedule; and

WHEREAS, the Board of Trustees desires to make the Fee Schedule attached to this Resolution effective on June 1, 2026.

NOW THEREFORE, BE IT RESOLVED by the Town of Mead, Weld County, Colorado, that:

Section 1. Revised Comprehensive Fee Schedule Adopted. The Board of Trustees hereby: (a) adopts the Fee Schedule attached hereto as **Exhibit 1**; and (b) directs Town staff to take all steps necessary to implement the Fee Schedule effective as of the effective date set forth in Section 2 of this Resolution.

Section 2. Effective Date. This Resolution shall become effective on **June 1, 2026**. The Town Clerk shall cause a copy of the Fee Schedule to be uploaded to the Town's website and a copy shall be made available for public inspection in the office of the Town Clerk.

Section 3. Certification. The Town Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

INTRODUCED, READ, PASSED, AND ADOPTED THIS 26TH DAY OF MAY, 2026.

ATTEST:	**TOWN OF MEAD:**
By: ______________________________	By: ______________________________
Mary E. Strutt, MMC, Town Clerk	Colleen G. Whitlow, Mayor

EXHIBIT 1

COMPREHENSIVE FEE SCHEDULE
(*effective June 1, 2026*)

Comprehensive Fee Schedule
June 1, 2026

GENERAL ADMINISTRATIVE

	Fee
Animal Impound (*see MMC § 7-6-340)*	
Impound Fee	$190.00
Impound Fee – daily feeding/maintenance (daily fee is in addition to above impound fee)	$35.00 / day
Animal Special Use Permit (*see MMC § 7-6-40)*	$50.00
Animal Special Use Permit – chicken hens (*see MMC § 7-6-45)*	$50.00
Business License (annual) (*see MMC § 6-1-40)*	$30.00
Business License – General Business (*see MMC § 6-2-10)*	$30.00
Business License – Refuse Hauler (*see MMC § 6-2-110)*	$30.00
Business License – Sexually Oriented Businesses *(see MMC § 6-2-120)*	$30.00
Business License – Medical Marijuana Caregiver *(see MMC § 6-2-130)*	$30.00
Business License Late Fee – per month (*see MMC § 6-1-40)*	$30.00
Fiber-Optic Cable Annual License (*see MMC § 6-4-30)*	$500.00
Franchise Agreement – Deposit (*see MMC § 5-2-40 and 5-2-60)*	
Application Fee	$5000.00
Deposit	$5000.00
Hunting Permit (*see MMC § 10-10-20)*	$20.00
Insufficient Funds / Returned Check Fee	$35.00 or actual cost
Mead Municipal Code Book (*see MMC § 1-3-110)*	Actual Cost
Mead Municipal Code Violation - General Penalty (*see MMC § 1-4-20)*	Up to $1000
Medical Marijuana Primary Caregiver Background (*see MMC § 6-2-130)*	Actual up to $250.00
Open Records (CORA) Requests	
Research/Retrieval Services	$0.00 for the first hour, $41.37/ hour thereafter, pro-rated in 15-minute increments
Black & White Copies	$0.25 per page (up to 11”x17”)
Color Copies	$1.00 per page (up to 11”x17”)
Certified Copies	$1.00 additional per document
Electronic Copies (if available)	$0.00 per page
Large Format Copies – printed or electronic	Actual Cost
Black & White Maps	Actual Cost
Mylars	Actual Cost
Photographic Reproductions	Actual Cost
Audio Tapes	Actual Cost
Diskettes / USB	Actual Cost

Electronic Retrieval	Actual Cost
Overnight Camping Refundable Cleanup Fee *(see MMC § 11-3-30)*	$50.00
Parking Permit – Recreational Vehicles *(see MMC § 8-6-120)*	$0
Solicitor / Peddler Permit (*see MMC § 6-5-50)*	
Application Fee (annual)	$75.00
Bond / Deposit	$1000.00
Renewal Fee (annual) (*see MMC § 6-5-140)*	$25.00
Taxes	
Lodging Tax (per day) (*see MMC § 4-7-30)*	$2.00
Lodging Tax-late penalties (*see MMC § 4-7-100)*	Greater of 10% or $10.00
Property Tax	11.522 mills
Sales & Use Tax (*see MMC § 4-4-40)*	3.0%
Telephone Utility Occupation and Business Tax (*see MMC § 5-5-20)*	$150.00/month

LIQUOR LICENSING

(see MMC Chapter 6, Article 3)

Liquor: Application Fees

	Fee
Application fee for any new license (with or without concurrent review)	$1000.00
Application fee – transfer of Ownership	$ 750.00
Application Fee Additional Liquor Licensed Drugstore (with or without concurrent review)	$1000.00
Application late renewal fee (less than 90 days after expiration date)	$ 500.00
Application reissue fee (more than 90 days, but less than 180 days after expiration)	$500.00 plus $25.00 per day fine for each day beyond 90 days after expiration
Annual renewal application fee	$ 100.00
Annual art gallery fee	$ 100.00

Liquor: Local Retail License Fees
(in addition to the application fee above and related additional fees)

	Fee
Art	$ 41.25
Beer & Wine	$ 48.75
Brew Pub	$ 75.00
Club	$ 41.25
Distillery Pub	$ 75.00
Hotel & Restaurant	$ 75.00
H & R with one or more optional premises	$ 75.00
Resort Complex	$ 75.00
Campus Liquor Complex	$ 75.00
Related Facility – Resort Complex	$ 15.00
Related Facility – Campus Liquor Complex	$ 15.00
Liquor-Licensed Drug Store	$ 22.50
Lodging & Entertainment	$ 75.00
Optional Premises	$ 75.00
Racetrack	$ 75.00
Retail Gaming Tavern	$ 75.00
Retail Liquor Store	$ 22.50
Tavern	$ 75.00
Vintner's Restaurant	$ 75.00
Fermented Malt Beverage & Wine On Premises	$ 3.75
Fermented Malt Beverage & Wine Off Premises	$ 3.75
Fermented Malt Beverage & Wine On/Off Premises	$ 3.75

Liquor: Other Permits

	Fee
Art Gallery Permit	$ 3.75
Bed & Breakfast Permit	$ 3.75
Each Resort-Complex-Related Facility Permit	$ 15.00
Mini Bar Permit with Hotel Restaurant License	$ 48.75
Special Event Permits	
Malt, Vinous and Spirituous Liquor	$ 100.00
Fermented Malt Beverage & Wine	$ 100.00
Tasting Permit	$ 125.00
Temporary Permit (for transfers)	$ 100.00

Additional Fees
(in addition to the application fee and license/permit fee)

	Fee
Background investigation (per CRS 44-3-505(5))	$ 100.00
Change of Location	$ 750.00
Change of Trade Name/Corporate Name	No local fee
Corporate/ LLC Change (per person)	$ 100.00
Fingerprinting	Set by CBI
Manager Registration (H&R; Tavern; L&E; Campus Liquor Complex)	$ 30.00
Master File	No local fee
Modification of Premises	No local fee
Takeout & Delivery	No local fee

MUNICIPAL COURT FINES AND FEES

ALL FINES AND FEES SET FORTH IN THIS SCHEDULE ARE SUBJECT TO THE DISCRETION OF THE MUNICIPAL COURT JUDGE EXCEPT AS DICTATED BY STATE STATUTE AND MAY BE INCREASED OR DECREASED IF THERE ARE MITIGATING OR AGGRAVATING FACTORS AT THE TIME OF SENTENCING.

ALL VIOLATIONS/ORDINANCES NOT LISTED REQUIRE A MANDATORY COURT APPEARANCE AND ARE SUBJECT TO FINES UP TO $1000.00 AND MAY BE SUBJECT TO INCARCERATION FOR UP TO 364 DAYS PURSUANT TO MEAD MUNICIPAL CODE SECTION 1-4-20.

*MMC = Mead Municipal Code
*MTC = Model Traffic Code

Fines for Traffic Violations 2-, 3-, 4- and 6-Point Traffic Infractions (*may be modified at Court's discretion*)	
1st violation within 2 years	$40.00 per point
2nd violation within 2 years	$45.00 per point
All Zero- and One-Point Violations	$75.00
On all traffic violations, add an additional $5.00 per point for an accident and/or each subsequent violation within the past 24 months	
3rd Violation in 24 months – Mandatory Court Appearance	
No proof of insurance	Set by state statute
No proof of insurance charge dismissal	$25.00 administrative fee
All violation fines will have an added $50.00 in court costs when paid prior to arraignments.	
*Speeding in a construction or school zone - fines will be DOUBLED based on original charge.	
*Fines for violations 6 points and above are set by the Municipal Judge.	
Any Traffic Offense, Traffic Accidents, Minors and Drivers with a CDL License – MANDATORY COURT APPEARANCE	

Court Costs and Miscellaneous Code Violations (*may be modified at Court's discretion*)	
Parking Violation - HANDICAP ONLY	$150.00
Parking Violation – RV/Trailer 1st Offense	$50.00
Parking Violation – RV/Trailer 2nd Offense	$75.00
Parking Violation – RV/Trailer 3rd Offense	Mandatory Appearance
Violation of EV Parking Regulations	$182.00
Overnight Parking on Town Property	$75.00
Overnight Parking on Town Property – 2nd Offense	$100.00
Overnight Parking on Town Property – 3rd and Subsequent Offense	$125.00
All other parking Violations	$50.00
Seat Belt Violation	$60.00
Child Restraint	$150.00
Obstructed Window	$60.00

Fireworks 1st Offense	$100.00
Dog at Large – 1st Offense (subsequent offense mandatory appearance)	$50.00
Court Costs	$50.00
Community Service	$20.00
Show Cause Fee	$35.00
Warrant Fee	$75.00
Default Fee *(*from MMC § 2-5-270)*	$30.00
Deferred Judgement / Prosecution Fee	$100.00
Deferred Prosecution	$75.00
Bad Check Charge	$20.00
Contempt *(*from MMC § 2-5-100)*	$0.00 to $100.00
Witness fee (per witness) upon conviction after trial or hearing *(from MMC §§ 2-5-270, 4-7-140)*	$5.00
Outstanding judgment warrant *(*from MMC § 2-5-270)*	$30.00
Underage possession/consumption of alcohol (MMC § 10-11-50)	Up to $500.00
Curfew (MMC § 10-12-30)	$10.00 to $100.00

All eligible mail in payments shall consist of the presumptive fine plus Court Costs of $50.00

In addition to assessed fines, fees and court costs, the costs of collections shall be added to any matter sent to a collection agency for failure to pay.

Updated by Order of Mead Municipal Court August 23, 2024

Traffic Code Violations (*may be modified at Court's discretion*)	
MTC Sec. 116 (restrictions on minor drivers) *(see MMC § 8-1-30(1))*	First Offense – Up to $100.00 Second Offense – Up to $200.00 Third or Subsequent Offenses – Up to $300.00
MTC Sec. 1406 (foreign matter on highway) *(see MMC § 8-1-30(13))*	$500.00
MTC Sec. 1701 (traffic infractions) *(*from MMC § 8-1-30(16); see also MMC § 8-1-50)*	**Class A**: $25.00 to $500.00 **Class B**: $25.00 to $500.00
MTC Sec. 1701 (misdemeanor traffic infractions) *(*from MMC § 8-1-30(16))*	**Class 1:** Minimum - $50.00/10 days imprisonment/both Maximum - $1,000.00/364 days imprisonment/both **Class 2:** Minimum - $50.00/10 days imprisonment/both Maximum - $500.00/90 days imprisonment/both
Conviction, judgment, guilty plea, admission of liability for traffic infraction violation *(*from MMC § 8-1-50)*	$10.00 to $500.00, exclusive of costs and surcharges
Safety belt *(see MMC § 8-4-10)*	$60.00
Child restraints *(see MMC § 8-4-20)*	$150.00

Civil traffic infractions MMC Ch. 8, Art. V *(see MMC § 8-5-170)*	**Class A:** $25.00 to $500.00 **Class B:** $25.00 to $500.00
Non-civil traffic infractions MMC Ch. 8, Art. V *(see MMC § 8-5-170)*	**Class 1:** Minimum - $50.00/10 days imprisonment/both Maximum - $1,000.00/364 days imprisonment/both **Class 2:** Minimum - $50.00/10 days imprisonment/both Maximum - $500.00/90 days imprisonment/both
ATV/snowmobile on public right-of-way (MMC § 8-6-140)	First infraction – Up to $50.00 Subsequent infractions – Up to $500.00
Golf cars on public right-of-way (MMC § 8-6-150)	First infraction – Up to $50.00 Subsequent infractions – Up to $500.00

FACILITY, PARK AND SHELTER RESERVATION FEES
(see MMC § 11-3-10)

	Resident	Non-Resident	Deposit
Park & Shelter Reservation			
Town Park Gazebo	$85	$105	$100
Town-Park SE Corner	$85	$105	$100
Town Park – NW Corner	$85	$105	$100
Lorin Mead Park at Highland Lake Shelter	$85	$105	$100
Ames Park Shelter – 1 - North	$65	$85	$100
Ames Park Shelter – 2 - Middle	$65	$85	$100
Ames Park Shelter – 3 - South	$65	$85	$100
Mead Ponds	$65	$85	$100
Founders Park Shelter	$65	$85	$100
Liberty Ranch Shelter	$65	$85	$100
Margil Farms Gazebo	$65	$85	$100
North Creek Shelter	$65	$85	$100
Athletic Field Reservation			
Founders Park	$200	$300	$100
Liberty Ranch T-Ball Field	$100	$200	$100
Ames Park	$100	$200	$100
Community Center			
The Peak: Multi-Purpose Room	$70	$90	$100
North Court	$55	$75	$100
South Court	$55	$75	$100
Full Gymnasium	$150	$170	$200
Extras			
Electrical in Park*	$50	$50	
Water in Park*	$50	$50	
Field Prep/Paint Fee[2]	$100	$100	
Community Center – A/V	$50	$50	
Community Center – After Hours Fee	$50	$50	

Reservation fees will increase by 50% on all Town-observed holidays. Community Center rental fees are charged by the hour, with a maximum rental period of 4 hours. The hourly rate for the Peak includes tables and chairs. Park and shelter rental fees are in 4-hour blocks. Only one reservation is permitted at each location per day. All reservations must be at least 10 days in advance, with payment due at time of booking.

*Electrical and water are only available at Town Park.

POLICE DEPARTMENT ADMINISTRATIVE

	Fee
Records & Report Fees	
Research, Retrieval, Compilation & Redaction of Records (non-video) *	$41.37/hour (first hour waived)
Reports	$7.50 per report (emailed) $7.50 (printed) up to 10 pages ($0.25 per additional page)
Video, Audio, Photocopies	$41.37 for each hour of review / copying / handling plus actual cost of media device
Certified Copies	$1.00 per page
Additional Cost for Media	Costs vary depending on storage required.
Postage	If records are not picked up, actual postage cost will apply
Body Worn Camera / In-Car Camera	
Video Redaction Fee (Body Worn Camera, or In-Car Camera, etc)	$300 to $420 per hour of video depending on complexity ($100 minimum) (charged at actual cost)
Registration, Inspection, and Other Services	
Sex Offender Registration	$75 new, $25 annual or quarterly
VIN Checks	$20.00 (non-residents)
Special Event Security Fees	
Officer	$99.00 per hour
Supervisor	$115.50 per hour

Deposit will be required based on the minimum estimate of the request, when it is estimated to be $50.00 or more.

BUILDING CODE PERMIT FEES

Primary Fee Schedule:	
Building permit fee (covers initial inspection)	Calculated using Building Permit Fee Schedule; project valuation calculated using most current International Code Council valuation data.
Plan review fees	65% of the Building permit fee
Additional plan review required by changes, conditions or revisions to plans	$75/hour
Stock Model/"Same As" Plan Review	$70 (No changes) $125 (Minor changes)
Structural Engineering Plan Review	$150.00 per hour – one (1) hour minimum
Inspection outside of normal business hours (One (1) hour minimum)	$100/hour *Time tracked will start when Consultant checks in at Municipality or first inspection site.
Reinspection Fee	$75
Cancellation of inspection without notice, (4 hrs. min.) including scheduling inspection prior to completion of work to be inspected	First instance: $75 Subsequent instances add $75 per instance of cancellation without notice
Business License Inspection	$75
Inspections for which no fee is specifically indicated (1/2 hour min)	$100/hour
Investigation Fee	50% of permit fee
Penalty for performing unpermitted work	Double building permit fee
Reactivation/issuance of new permit following expiration, suspension or abandonment of previously permitted work (Administration fee)	$50
Issuance of new permit for change of contractor on existing job	$50
Electrical Fees	Calculated according to the most current version of the State of Colorado Electrical Board fee schedule (+/-15%)
Gas service/line replacement	$65
Sewer service/line replacement	$65
Water service/line replacement	$65
Mobile/Manufactured/Factory Built Home – placed in an approved mobile home park	$235 (Mobile = $150; Electrical = $45; State Insignia = $40)
Mobile/Manufactured/Factory Built Home – used as an accessory structure	$75

Mobile/Manufactured/Factory Built Home – placed on permanent foundation in other than approved mobile home park	To be calculated as site-built home plus state insignia fee of $40 – see building permit fee schedule for valuation and fee
Sales Trailers or Similar Modular Units	$75
Pre-Move Inspection of Dwellings	$150.00 – Within 30 miles of Town $250.00 – Greater than 30 miles of Town
Contractor Licensing	$150
Fence permit (6 feet and over)	$50
Demolition	$50
Administrative Permitting Fees (covers plot/site plan review, inspections for CO, etc.)	$300 – New Residential $600 – New Commercial (not including tenant improvement permits)
Planning review (plot/site plan, use, etc.) fee	$50
Temporary Certificate of Occupancy (TCO)	$500 (30 days)
	$1,000 (30 days extension)
	$5,000 (each subsequent 30-day extension)

Single Stop Permit Fees:	
Administrative Processing Fee	$50
Furnace/Air Conditioner Replacement	$70
Roof /Reroof	$60
Water Heater Replacement	$60
Lawn Sprinkler System	$60
Siding or Window Replacement	$70

Building Permit Fee Schedule:
** Project valuation calculated using most current International Code Council valuation data.*

Total Valuation			*Fee*	*Total Valuation*			*Fee*
$1	to	$1,000	$44.56	$27,001	to	$28,000	$484.78
$1,001	to	$1,100	$48.07	$28,001	to	$29,000	$496.40
$1,101	to	$1,200	$51.58	$29,001	to	$30,000	$508.01
$1,201	to	$1,300	$55.09	$30,001	to	$31,000	$519.63
$1,301	to	$1,400	$58.59	$31,001	to	$32,000	$531.24
$1,401	to	$1,500	$62.10	$32,001	to	$33,000	$542.86
$1,501	to	$1,600	$65.61	$33,001	to	$34,000	$554.47
$1,601	to	$1,700	$69.12	$34,001	to	$35,000	$566.09
$1,701	to	$1,800	$72.62	$35,001	to	$36,000	$577.70
$1,801	to	$1,900	$76.13	$36,001	to	$37,000	$589.32
$1,901	to	$2,000	$79.64	$37,001	to	$38,000	$600.93
$2,001	to	$3,000	$95.74	$38,001	to	$39,000	$612.55
$3,001	to	$4,000	$111.84	$39,001	to	$40,000	$624.16
$4,001	to	$5,000	$127.94	$40,001	to	$41,000	$635.78
$5,001	to	$6,000	$144.04	$41,001	to	$42,000	$647.39
$6,001	to	$7,000	$160.14	$42,001	to	$43,000	$659.01

$7,001	to	$8,000	$176.24	$43,001	to	$44,000	$670.62
$8,001	to	$9,000	$192.34	$44,001	to	$45,000	$682.24
$9,001	to	$10,000	$208.44	$45,001	to	$46,000	$693.85
$10,001	to	$11,000	$224.54	$46,001	to	$47,000	$705.47
$11,001	to	$12,000	$240.64	$47,001	to	$48,000	$717.08
$12,001	to	$13,000	$256.74	$48,001	to	$49,000	$728.70
$13,001	to	$14,000	$272.84	$49,001	to	$50,000	$740.31
$14,001	to	$15,000	$288.94	$50,001	to	$51,000	$748.36
$15,001	to	$16,000	$305.04	$51,001	to	$52,000	$756.41
$16,001	to	$17,000	$321.14	$52,001	to	$53,000	$764.46
$17,001	to	$18,000	$337.24	$53,001	to	$54,000	$772.51
$18,001	to	$19,000	$353.34	$54,001	to	$55,000	$780.56
$19,001	to	$20,000	$369.44	$55,001	to	$56,000	$788.61
$20,001	to	$21,000	$385.54	$56,001	to	$57,000	$796.66
$21,001	to	$22,000	$401.64	$57,001	to	$58,000	$804.71
$22,001	to	$23,000	$417.74	$58,001	to	$59,000	$812.76
$23,001	to	$24,000	$433.84	$59,001	to	$60,000	$820.81
$24,001	to	$25,000	$449.88	$60,001	to	$61,000	$828.86
$25,001	to	$26,000	$461.55	$61,001	to	$62,000	$836.91
$26,001	to	$27,000	$473.17	$62,001	to	$63,000	$844.96
$63,001	to	$64,000	$853.01	$82,001	to	$83,000	$1,005.96
$64,001	to	$65,000	$861.06	$83,001	to	$84,000	$1,014.01
$65,001	to	$66,000	$869.11	$84,001	to	$85,000	$1,022.06
$66,001	to	$67,000	$877.16	$85,001	to	$86,000	$1,030.11
$67,001	to	$68,000	$885.21	$86,001	to	$87,000	$1,038.16
$68,001	to	$69,000	$893.26	$87,001	to	$88,000	$1,046.21
$69,001	to	$70,000	$901.31	$88,001	to	$89,000	$1,054.26
$70,001	to	$71,000	$909.36	$89,001	to	$90,000	$1,062.31
$71,001	to	$72,000	$917.41	$90,001	to	$91,000	$1,070.36
$72,001	to	$73,000	$925.46	$91,001	to	$92,000	$1,078.41
$73,001	to	$74,000	$933.51	$92,001	to	$93,000	$1,086.46
$74,001	to	$75,000	$941.56	$93,001	to	$94,000	$1,094.51
$75,001	to	$76,000	$949.61	$94,001	to	$95,000	$1,102.56
$76,001	to	$77,000	$957.66	$95,001	to	$96,000	$1,110.61
$77,001	to	$78,000	$965.71	$96,001	to	$97,000	$1,118.66
$78,001	to	$79,000	$973.76	$97,001	to	$98,000	$1,126.71
$79,001	to	$80,000	$981.81	$98,001	to	$99,000	$1,134.76
$80,001	to	$81,000	$989.86	$99,001	to	$100,000	$1,142.81
$81,001	to	$82,000	$997.91				
$100,001 to $500,000, $1,142.81 for the first $100,000, plus $6.44 for each additional $1,000 or fraction thereof, to and including $500,000.							
$500,001 to $1,000,000, $3,718.81 for the first $500,000, plus $5.46 for each additional $1,000 or fraction thereof, to and including $1,000,000.							
$1,000,001 and up, $6,450.06 for the first $1,000,000, plus $3.62 for each additional $1,000 or fraction thereof.							

<u>DEVELOPMENT IMPACT FEES SCHEDULE</u>

(see MMC Chapter 4, Article VI)

Development Type	Municipal Facilities	Police	Parks and Open Space	Storm Drainage and Streets	Total Fee
Single Family	$ 5,560	$634	$3,430	Single Family-(detached) $7,695 Single Family (attached)- $6,055	Single Family-(detached)$17,319 Single Family (attached)- $15,679
Multi-Family	$2,828	$322	$1,745	$5,288	$10,183
Nonresidential (per 1,000 square feet or per room/unit for lodging)					
General Retail/ Commercial	$1,365	$251	--	General Retail/ Commercial- $5,012 RV Park (per stall/site/pad)- $3,986 Lodging (per room): $1,399	General Retail/ Commercial- $6,628 RV Park- $5,602 Lodging- $3,015
Office & Institutional	$1,735	$318	--	$3,635	$5,688
Industrial	$677	$124	--	$2,024	$2,825

* effective January 1, 2026

MEAD WATER TAP SURCHARGE (LTWD)*

Tap Diameter	Water Tap Surcharge Effective June 1, 2026
⅝ inch	$1,000.00
¾ inch	$2,000.00
1 inch	$5,000.00
1½ inch	$7,500.00
2 inch	$10,000.00
3 inch	$20,000.00

* The Mead Water Tap Surcharge ("Water Tap Surcharge") is imposed by Town of Mead pursuant to authority set forth in Agreement for Transfer of Property from Town of Mead, Colorado to Little Thompson Water District dated October 1, 2002 ("2002 IGA"). Pursuant to the 2002 IGA, the amount of the Water Tap Surcharge is determined by Mead, and may not be changed upon less than 180 days' prior written notice to Little Thompson Water District (LTWD). The Water Tap Surcharge is collected by the Town of Mead.

MEAD WATER SERVICE FEE

A Water Service Fee of 6% will be charged by LTWD on monthly water usage.

The Water Service Fee is imposed by the Town of Mead pursuant to the authority set forth in the 2002 IGA and the Town finds that the amount of the fee is reasonably related to the Town's costs for right-of-way repair, maintenance, and restoration necessitated by the provision of water service to LTWD customers within the Town of Mead.

ENGINEERING / CONSTRUCTION MANAGEMENT

Application(s)	Nonrefundable Application Fees		Application Deposits[1]
***	***		***
Crossing Agreement (for private and public improvements that cross Town facilities) *Sec. 202.1.H. Town of Mead Design Standards and Construction Specifications, 2025 Edition* (“Standards”) MMC Sec. 16-14-30.	$2,500[2]		TBD[2]
Development Inspections by staff	$150/hr - Outside of regular business hours charged at time and a half		
Development Review by Staff	$150/hr		
Excavate / Obstruction Permit *(see MMC § 1-2-70)*	Base Fee	$50	
	Road Cut Service Fee	Actual Cost	
	Inspection Fee	Actual Cost	
	Culvert or Driveway Permit	$250	
	Street / Subdivision	$500	
Flood Plain Development Permit	$500		$2,500
Grading Permit	Less than 4.99 acres	$250	
	5 to 9.99 acres	$500	
	10 to 39.99 acres	$750	
	40 acres and over	$750 + $15 per acre	
Oil and Gas Special Use Permit	Per well	$3,000	
Oil and Gas Activity		$2,500	$5,000
Right-of-Way Permit		$50	
Right-of-Way Permit Extension Fee		$1,000/day	

[1] For deposits, applicant is required to enter into a consultant reimbursement agreement and submit the application deposit fee in addition to the non-refundable application fee.

***

[2] $2,500 is the fee imposed by the Standards in order to cover all Town costs associated with preparing and finalizing the Town Crossing Agreement, as required by the Standards. This fee assumes that there are no material deviations from or substantial amendments/revisions to the form Crossing Agreement approved by the Town Board of Trustees by Resolution No. 70-R-2025 dated November 24, 2025. If the applicant

proposes material deviations from or substantial amendments/revisions to the form Crossing Agreement, the Town will require an additional Application Deposit ("Deposit") in order to offset additional legal and engineering costs anticipated to be incurred by the Town. In the event that an applicant proposed material deviations from or substantial amendments/revisions to the form Crossing Agreement, the applicant must submit both the nonrefundable application fee and the Deposit to the Town prior to the Town commencing work on the Crossing Agreement.

FTTP OR COMPARABLE NETWORK DEPLOYMENT PERMIT FEES
(*see MMC § 11-2-120)*

(*effective September 1, 2022*)

FTTP or Comparable Network Permit Fee	$1.00 per structure (max 1,000 structures per application)
* For structures that are multi-family dwelling units, the fee is $1.00 per unit. ** If a network deployment does not require more than one central office or related structure within the Town, the total amount of the permit fee set forth above plus any additional Town permit fees shall not exceed the total of $1.00 multiplied by the total Town population as estimated on the date of the permit application. This limitation does not apply to any permits required by entities other than the Town, such as railroad or ditch companies.	

Engineering: Oversize / Overweight Permits

Oversize / Overweight Vehicle Permits *(see MMC § 8-1-30(4)(11))*			
Oversize vehicle [1]	Width - over 17' (204") Height - over 14'6" Length - over 45' (single unit) - over 75' (combination)	Trip $15.00	Annual $250.00
Overweight wheel/axle [2]	Wheel - solid rubber or cushion tire - over 8,000 lbs. Wheel - pneumatic tire - over 8,000 lbs. Wheel - steel - over 500 lbs./inch of width Single axle - solid rubber or cushion tire - over 16,000 lbs. Single axle - pneumatic tire - over 20,000 lbs. Tandem axle - pneumatic tire - over 40,000 lbs.	Trip $15.00 + $5.00 per axle. Oversized Permit included in the fee	Annual $400.00 Oversized Permit included in the fee

Overweight vehicle [3]	2 axles - over 36,000 lbs. 3 axles - over 54,000 lbs. 4 axles - over 80,000 lbs. 5 axles - over 85,000 lbs.	Trip $15.00 + $5.00 per axle Oversized Permit included in the fee	Annual $400.00 Oversized Permit included in the fee
Special transport permit - over 17' wide, or weight exceeding 200,000 lbs.		Trip $125.00	
Drill Rig Move		$1,000.00	

[1] Exceptions to width, height and length limit as provided by Sections 42-4-502 through 42-4-506, C.R.S.

[2] Exceptions to wheel and axle loads as provided by Section 42-4-507, C.R.S.

[3] Exceptions to weight limit as provided by Section 42-4-507 through 42-4-508, C.R.S."

LAND USE AND DEVELOPMENT

(see MMC § 16-1-110)

Application(s)	Nonrefundable Application Fees		Application Deposits[1]
Administrative Plat		$750	$1,500
Administrative Relief		$1,000	
Amendments to Annexation and Subdivision Improvement Agreements	Amendment to each section of the Agreement	$500	$2,500
Annexation, Zoning, Concept Plan and Annexation Agreement	Up to 1 acre	$750	$5,000
	1 to 10 acres	$1,500	
	More than 10 acres	$2,500	
Appeal of Administrative Decision		$500	$1,500
Comprehensive Plan Amendment		$1,500	$2,500
Conditional Use Permit		$500	$5,000
Development Review by Town Staff (planning, engineering, etc)		$150/hour	
Disconnection of Property from Town		$1,500	$5,000
Final Plat and Subdivision Improvement Agreement (SIA)	Up to 10 lots	$750	$10,000
	Up to 100 lots	$1,500	
	More than 100 lots	$2,500	
Home Occupation Permit		$50	
Land Use Code Text Amendment		$1,500	$2,500
Minor Subdivision Plat – Less than 10 acres; less than 6 lots		$750	$5,000
Pre-Application Review Planning and/or Engineering (minor)		$1,000	N/A
Pre-Application Review Planning and/or Engineering (major)		$1,000	2,500
Preliminary Plat	Up to 10 lots	$750	$10,000
	Up to 100 lots	$1,500	
	More than 100 lots	$2,500	
Public Hearing Posting of Property		$200	N/A
Public Hearing Signage Removal		$200	N/A
Residential Design Standards (RDS) review		$250 per model	
Re-Subdivision (Re-Plat)	Up to 10 lots	$750	$5,000
	Up to 100 lots	$1,500	
	More than 100 lots	$2,500	
Sign Abatement on Public/Private Property		Min $200	$0
Sign Permit		$250	$500
Site Plan and Site Plan Agreement (SPA)		$1,000	$5,000
Temporary Use Permit - General		$250/yr	$0
Temporary Use Permit – Private Property Event (30 days or less)		$50	$0

Temporary Use Permit – Private Property Event (31-365 days)		$100	$0
Temporary Use Permit Mobile Retail Food Establishment		$0	$0
Temporary Use Permit – Rush Fee (App received 14-30 days prior to event)		$100	n/a
Vacation of Right-of-Way or Easement	For one easement or ROW vacation request	$250	$2,500
	For each additional easement or ROW vacation request	$100	
Variance Application	Residential (single home/lot)	$250	$3,500
	Nonresidential or residential (multi-lot)	$1,000	
Wireless Telecommunication Services		$500	$5,000
Zoning Compliance Letter without Land Use Application		$250	
Zoning Map Amendment	One zoning district change	$750	$5,000
	More than one zoning district change	$1,000	

[1] For deposits, applicant is required to enter into a consultant reimbursement agreement and submit the application deposit fee in addition to the non-refundable application fee.

METROPOLITAN DISTRICTS

(see MMC Chapter 12)

Application(s)	Nonrefundable Application Fees[1]	Deposit for Review Fees[2]
Proposed Metropolitan District	$2,500	$2,500
Service Plan Amendment	$1,500	$2,500

[1]The Application Fee is per metropolitan district and/or service plan submittal. In the event that multiple districts are proposed in one consolidated service plan, the Application Fee is per district.

[2] Each applicant is required to enter into a consultant reimbursement agreement and submit the Deposit for Review Fees for each proposed service plan or amendment with one deposit paid for one submittal, a second deposit is due for 2+ submittals (reference Sec. 12-2-10(c) of the MMC).

SEWER TAP AND PLANT INVESTMENT FEES
(see MMC § 13-1-80)

Tap Diameter	Plant Investment Fee Effective March 1, 2026	Plant Investment Fee Outside-Town[1]
⅝ inch	$8,595.00	$17,190.00
¾ inch	$14,289.00	$28,578.00
1 inch	$22,913.00	$45,826.00
1½ inch	$28,644.00	$57,288.00
2 inch	$91,655.00	$183,310.00
3 inch	$183,311.00	$366,622.00

[1]Outside Town rate is double the In-Town rate.

SEWER TRANSFER APPLICATION FEES
(see MMC § 13-1-80(j))

Number of Service Connections to Town System	Application Fee	Deposit for Study
1 Service	$250.00	$1,000.00
Up to 10 Services	$500.00	$5,000.00
10 or More Services	$500.00	$10,000.00

SEWER USER FEES

(see MMC § 13-1-210)

Effective March 1, 2026 [1]	2026 [1]	
	In-Town	Outside-Town [2]
Monthly Service Charge		
Residential		
Base Charge - Low User - 0- 2,000 gal [3]	$50.88	$101.76
Base Charge - Medium User - 2,001- 4,000 gal (base fee) [4]	$55.98	$111.96
Monthly Service Charge		
Nonresidential - includes 4,000 gal (base fee) [4]		
Commercial - Low	$55.98	$111.96
Commercial - Medium	$67.16	$134.32
Commercial - High	$78.36	$156.72
Schools	$67.16	$134.32
Raterink Lift Station Surcharge	$600.00	$1,200.00
Raterink Lift Station – Capital Maintenance Fee	$2,060	$4,120
Sewer Late Fee (per month)	$10.00	$10.00

Volume charge - for each additional 1,000 gal over the 4,000-gal base used during the winter base period		
Residential		
Single-Family	$15.25	$30.51
Multi-Family	$15.25	$30.51
Non-Residential		
Commercial - Low [5]	$15.25	$30.51
Commercial - Medium [6]	$18.31	$36.61
Commercial - High [6], [7]	$21.35	$42.70
Schools [8]	$18.31	$36.61
Industrial/Special Uses (Strength Surcharge) [9]	Varies [9]	Varies [9]

[1] This means beginning with the usage for that month. Because billing is done in arrears of usage, the new rate will be reflected on bills generated on April 1.

[2] Outside Rate is double the In-Town Rate.

[3] Base charge includes the first two thousand (2,000) gallons.

[4] Base charge includes the first four thousand (4,000) gallons.

[5] Commercial with ten (10) or fewer employees.

[6] Commercial with more than ten (10) employees and fewer than forty-five (45) employees, including all restaurants and automobile repair facilities. Medium strength effluent charged twenty percent (20%) more than Residential.

[7] Commercial with forty-five (45) or more employees and those determined to require sampling and flow metering manholes. High strength effluent charged forty percent (40%) more than Residential

[8] Schools charged twenty percent (20%) more than Residential.

[9] Strength Surcharge for excessive BOD, COD, and TSS as established by Schedule C, Section 13-1-270.

SEWER INDUSTRIAL DISCHARGE PERMIT FEES

(see MMC § 13-1-270)

Item - Description	Amount
Industrial discharge permits	
Administration	$50.00 annually
Initial permit review	Cost plus 15%
Annual permit review	Cost plus 15%
Surveillance	Determined for each user annually, billed monthly
Laboratory support services	Cost plus 15%
Material and labor provided by Town	Cost plus 15%

SEWER INDUSTRIAL DISCHARGE SURCHARGE

(see MMC § 13-1-270)

Parameter	Excess Over	Rates per 1,000 Gallons per 1 mg/ l excess over
BOD	200 mg/l	$0.02000
COD	300 mg/l	0.01233
TSS	250 mg/l	0.12010

Agenda Item Summary

Agenda Date:	**5/26/2026**
Subject:	**Resolution No. 32-R-2026 — A Resolution of the Town of Mead, Colorado, Approving Change Order No. 1 to the Construction Agreement Between the Town of Mead and Velocity Constructors, Inc. for the Mead Wastewater Treatment Facility (WWTF) Digester Blower Room Improvements (Project No. 2025-003)**
Presented by:	**Erika Rasmussen, Town Engineer / Public Works Director**

Summary:

The Town of Mead (the "Town") previously entered into a construction agreement dated July 17, 2025 (the "Agreement") with Velocity Constructors, Inc. (the "Contractor") for the Mead Wastewater Treatment Facility (WWTF Digester) Blower Room Improvements (the "Project"). The scope of work included demolition and replacement of the digester blower, along with the removal of all three blower soft starts in place of variable frequency drives (VFDs), including associated programming and electrical work. In addition, the Project includes the installation of intake header suction piping for all three (3) blowers, including an inlet conversion kit installation for the two existing sequencing batch reactor (SBR) blowers. The Project will also include HVAC improvements and the addition of a VFD for the digester decant pump.
The Town requires additional construction services related to removing the remaining Kaiser SBR blowers and replacing them with two new Aerzen SBR blowers (the "Additional Services"). Staff recommends amending the Agreement by change order to increase the Contract Sum as defined in the Agreement by Two Hundred Ninety-Nine Thousand Six Hundred Seventy-Seven and 00/100 Dollars ($299,677.00) and to extend the Contract Time to December 31, 2026 for the completion of the Additional Services ("Change Order No. 1"). Incorporating this scope into the Agreement will streamline Project execution and significantly reduce costs by reducing additional engineering design effort, eliminating the need for a separate procurement and bidding process, and ensuring full compatibility and integration with the new variable frequency drives (VFDs) already being installed. The Contractor is currently on-site and could start work immediately.
Resolution No. 32-R-2026 (the "Resolution"): (a) approves Change Order No. 1; (b) authorizes the Town Attorney in cooperation with the Town Manager to make any non-material changes as may be necessary to Change Order No. 1 that do not increase the Town's obligations; and (c) authorizes the Town Manager to execute Change Order No. 1 on behalf of the Town when in final form.

Financial Considerations:

Change Order No. 1 increases the original Contract Price from $556,394.00 to $856,071.00 (a total increase of $299,677.00 for the Additional Services). The approved 2026 annual budget provides $386,000.00 in the Sewer Fund for the Additional Services.
06-47-8527 Capital Outlay-Blower Replacement $385,000.00

Staff Recommendation / Actions Required:

A motion to approve the May 26, 2026, consent agenda will adopt the Resolution, approving Change Order No. 1 and authorizing the Town Manager to execute the same on behalf of the

Town. If the Board removes this item from the consent agenda, the following motion is recommended:

Suggested Motion:

"I move to adopt Resolution No. 32-R-2026 – A Resolution of the Town of Mead, Colorado, Approving Change Order No. 1 to the Construction Agreement Between the Town of Mead and Velocity Constructors, Inc. for the Mead Wastewater Treatment Facility (WWTF) Digester Blower Room Improvements (Project No. 2025-003)."

Attachments:

1. Resolution No. 32-R-2026
2. Exhibit 1 - WWTF Blower Room Improvements Change Order

TOWN OF MEAD, COLORADO
RESOLUTION NO. 32-R-2026

A RESOLUTION OF THE TOWN OF MEAD, COLORADO, APPROVING CHANGE ORDER NO. 1 TO THE CONSTRUCTION AGREEMENT BETWEEN THE TOWN OF MEAD AND VELOCITY CONSTRUCTORS, INC. FOR THE MEAD WASTEWATER TREATMENT FACILITY (WWTF) DIGESTER BLOWER ROOM IMPROVEMENTS (PROJECT NO. 2025-003)

WHEREAS, the Town of Mead (the "Town") is authorized under C.R.S. § 31-15-101 to enter into contracts for any lawful municipal purpose; and

WHEREAS, the Town previously entered into that certain Construction Agreement dated July 17, 2025 (the "Agreement") with Velocity Constructors, Inc. (the "Contractor") for construction services related to the Mead Wastewater Treatment Facility (WWTF) Digester Blower Room Improvements Project (Project No. 2025-003) (the "Project"); and

WHEREAS, the Agreement establishes a Contract Price of Five Hundred Fifty-Six Thousand Three Hundred Ninety-Four and 00/100 Dollars ($556,394.00) for compensation to be paid to Contractor for the Project; and

WHEREAS, the Town has requested that Contractor provide additional construction services related to the Project, including removing and replacing two blowers to match the newly installed digester blower (the "Additional Services"); and

WHEREAS, the cost of the Additional Services will total Two Hundred Ninety-Nine Thousand Six Hundred Seventy-Seven and 00/100 Dollars ($299,677.00); and

WHEREAS, the Town desires to amend the Agreement by change order to increase the Contract Price referenced in the Agreement to Eight Hundred Fifty-Six Thousand Seventy-One and 00/100 Dollars ($856,071.00) and to extend the Contract Time for the completion of the Additional Services ("Change Order No. 1"); and

WHEREAS, the Board of Trustees desires to approve Change Order No. 1 and further desires to delegate authority to the Town Manager to execute Change Order No. 1 on behalf of the Town when in final form.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of Mead, Weld County, Colorado, that:

Section 1. The foregoing recitals are incorporated herein by reference as findings and determinations of the Board of Trustees.

Section 2. The Board of Trustees hereby: (a) approves Change Order No. 1 in substantially the same form as attached hereto and incorporated herein as **Exhibit 1**; (b) authorizes the Town Attorney in cooperation with the Town Manager to make any non-material changes as may be necessary to Change Order No. 1 that do not increase the Town's obligations; and (c) authorizes the Town Manager to execute Change Order No. 1 on behalf of the Town when in final form.

Section 3. **Effective Date.** This resolution shall become effective immediately upon adoption.

Section 4. **Certification.** The Town Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

INTRODUCED, READ, PASSED, AND ADOPTED THIS 26TH DAY OF MAY, 2026.

ATTEST:

By:______________________________
Mary E. Strutt, Town Clerk

TOWN OF MEAD:

By:______________________________
Colleen G. Whitlow, Mayor

CHANGE ORDER

PROJECT NAME:	Mead Wastewater Treatment Facility (WWTF) Digester Blower Room Improvements
PROJECT NUMBER:	IFB 2025-003
CHANGE ORDER #:	1
CONTRACTOR:	Velocity Constructors, Inc. 2107 W. College Ave Englewood, CO 80110
CONTRACT DATE:	July 17, 2025

REASON FOR AND DESCRIPTION OF CHANGE

The Town of Mead (the "Town") is requesting additional Work to be performed by the Contractor, which involves removing and replacing two existing Kaeser 290C SBR blowers with two new Aerzen blowers to match the newly installed digester blower.

As part of the replacement efforts, the following Work will be completed:

- Removal and Replacement of two existing Kaeser 290C SBR Blowers with new Aerzen USA Corp. Model D36S DN150 blowers.
- Furnishing and installing new 10" and 6" stainless steel inlet header with accessories.
- Programming and integration of new SBR Blowers.
- All electrical connections and modifications.

The Work also includes associated superintendence and management.

Item #1	Removal and replacement of existing Kaiser 290C SBR blowers with two new Aerzen USA Corp. Model D36S DN150 blowers, including 10" and 6" stainless steel inlet header piping with accessories. This Work also includes programming and integration costs through Browns Hill Engineering, all associated electrical connections, and all superintendence and management. All labor, materials, equipment, tools, overhead, mobilization, bonds, insurance and profit are included. See Proposal dated April 10, 2026, attached hereto as **Attachment 1**.	$299,677.00

TOTAL $299,677.00

CHANGES TO CONTRACT

Change In Contract Price:

	Total Contract	Change Amount	% of Original Contract
Original Contract	$556,394.00		
Change Order #1	$299,677.00	$299,677.00	53.9%
ADJUSTED CONTRACT COST	**$856,071.00**		**153.9%**

Change In Contract Times:

	Contract Times (days or date)	Change Amount (days or date)
Original Contract	360 days (Substantial Completion) 7/17/2026 (Ready for Final Payment)	
Change Order #1	12/31/2026	12/31/2026
REVISED CONTRACT TIMES	**(Substantial Completion)** **(Ready for Final Payment)**	12/31/2026

ACCEPTANCE

ACCEPTED BY:________________________ DATE:____________
Contractor's Representative

REVIEWED BY:________________________ DATE:____________
Construction Manager

APPROVED BY:________________________ DATE:____________
Town Representative

APPROVED BY:________________________ DATE:____________
Town Manager

APPROVED BY:________________________ DATE:____________
Other

Attachment 1

[*See attached Proposal dated April 10, 2026*]

April 10, 2026

Manny Windhorst, Program Manager
Town of Mead
441 Third Street
Mead, Co. 80542
720-533-2304

RE: Mead WWTF Blower Room Improvements
COR #1 Remove and replace 2 existing SBR blowers and replace them with new Aerzen blowers.

Attached is the Change Order pricing you requested.

Listed below are some of our clarifications:

Included:
Two new Aerzen blowers per the attached scope of work.
Furnish and Install new 10" and 6" stainless steel inlet header with accessories per attached quote.
Removal of the old blowers.
Included is Browns Hill cost as they understand it from e-mails and phone conversations.
Included is Powerix Electrical cost as they understand it from e-mails and phone conversations.
All Superintendence and Management.

Exclusions:
Any new permits

A Deductive Change Order to the existing contract will be needed for the inlet piping and connections that were removed from the contract.

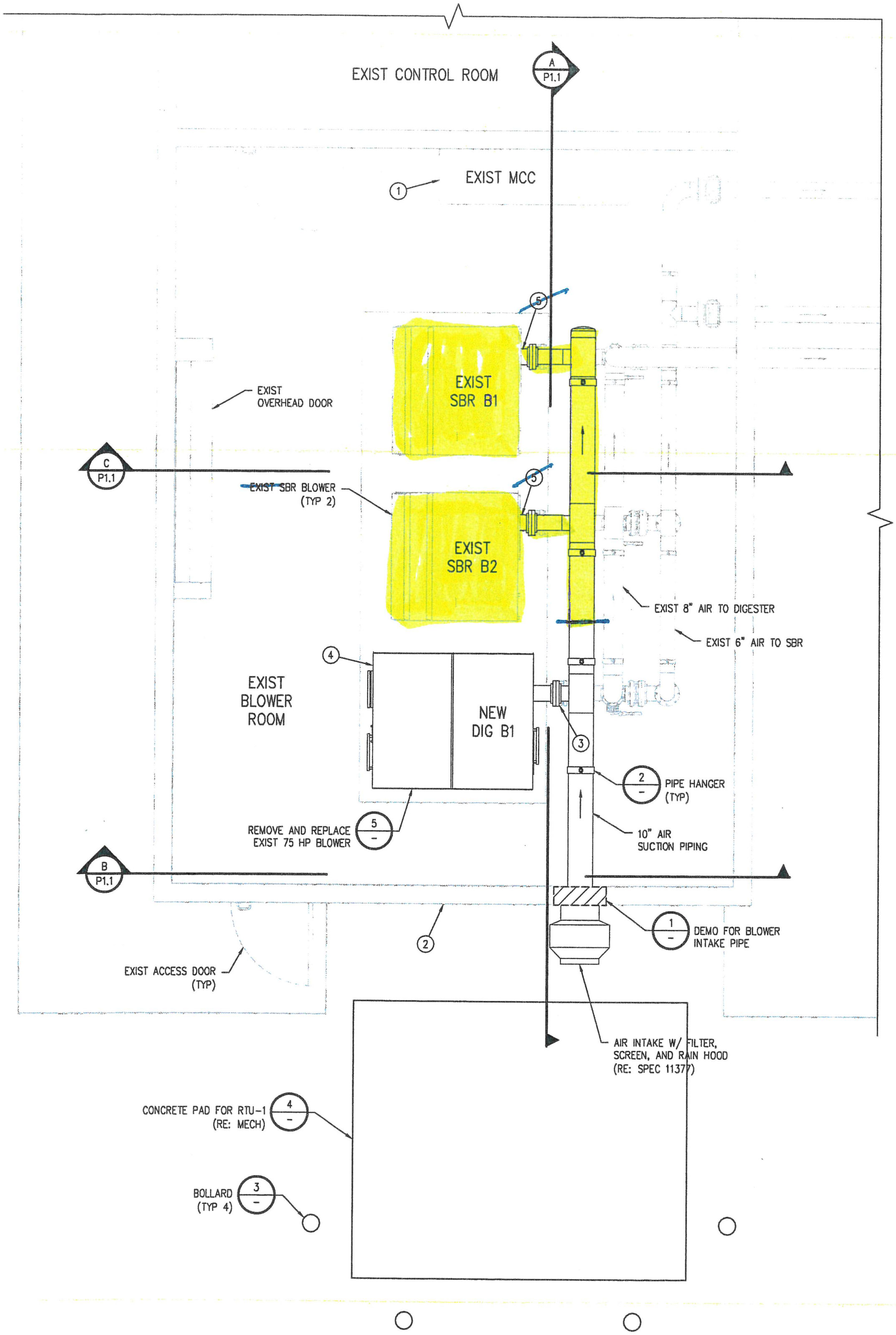
Feel free to contact me directly with any questions or concerns.

Thank you,

Mike Moore
Project Manager
303-359-4945 direct

This proposal is based on the usual cost elements such as labor, material, equipment and normal markups and does not include any amounts for changes in the sequence of work, delays, disruptions, extended overhead, acceleration, and/or impact costs and the right is expressly reserved to make claim for these and related items of costs prioo any final settlement of this contrac

2107 West College Ave. Englewood, CO. 80110
Phone: (303) 984-7800 • Fax: (303) 984-7802
www.velocityci.com



BLOWER ROOM IMPROVEMENTS PLAN VIEW

3/8" = 1'-0"

KEYED NOTES:

1. REFER TO ELECTRICAL PLANS FOR MCC DEMOLITION WORK RELATED TO THE BLOWER SOFT STARTS AND ADDITION OF MECHANICAL RTU BUCKET
2. REFER TO THE MECHANICAL PLANS FOR RTU LOCATION AND SUPPLY/RETURN LINES
3. CONTRACTOR TO DISCONNECT ALL DISCHARGE PIPING CONNECTIONS PRIOR TO DIGESTER BLOWER REMOVAL. REMOVAL OF PIPING SHALL BE COORDINATED WITH NEW DIGESTER BLOWER PIPING CONNECTIONS, BOTH SUCTION AND DISCHARGE
4. CONTRACTOR TO REPAIR ANY DAMAGED GROUT RESULTING FROM REMOVAL OF EXISTING DIGESTER BLOWER OFF EQUIPMENT PAD. CONTRACTOR TO COORDINATE LOCATION AND MOUNTING OF NEW DIGESTER BLOWER ON EXISTING EQUIPMENT PAD BASED ON MANUFACTURER APPROVED SHOP DRAWINGS
5. CONTRACTOR TO COORDINATE SUCTION PIPING INSTALLATION ON CURRENT KAESER EB 290C SBR BLOWERS WITH KAESER INLET CONVERSION KIT. CONTACT BRET BERNARDING WITH COGENT COMPANIES, BBERNARDING@COGENTCOMPANIES.COM
6. DEPENDING ON SELECTED BLOWER MANUFACTURER, THE BLOWER INLET SIZE, CONNECTION, AND LENGTH MAY VERY. CONTRACTOR TO REVIEW BASED ON APPROVED BLOWER SHOP DRAWINGS PRIOR TO FABRICATION OF AIR INTAKE PIPING

GENERAL NOTES:

1. CONTRACTOR TO COORDINATE WITH OPERATOR, (RAMEY ENVIRONMENTAL COMPLIANCE, REC) FOR PROCESS SHUTDOWN DURING DIGESTER BLOWER REMOVAL AND REPLACEMENT

N

2 0 2 4 6
SCALE OF FEET

JVA
CONSULTING ENGINEERS

JVA, Inc. 1319 Spruce Street
Boulder, CO 80302 303.444.1951
www.jvajva.com
Boulder • Fort Collins • Winter Park
Glenwood Springs • Denver

NO.	DATE	DES'D	D'WN	REVISION DESCRIPTION

COLORADO REGISTERED PROFESSIONAL ENGINEER
JOHN PATRICK MCGEE
#30874
03/14/2025

DESIGNED BY:	GAF
DRAWN BY:	LLG
CHECKED BY:	JPM
JOB #:	241225.ENV
DATE:	MARCH 2025

TOWN OF MEAD
WWTF BLOWER ROOM IMPROVEMENTS
MEAD, COLORADO

BLOWER ROOM IMPROVEMENTS
PLAN VIEW AND DETAILS

SHEET NO.
P1.0

Change Order Request # 01
4/10/2026

VELOCITY CONSTRUCTORS INC.

2107 West College Ave
Englewood, CO 80110

To: Town of Mead

Project: Mead Blower Replacemen

Description: *Remove and Replace 2ea existing SBR Blowers, including air piping and electrical*

1	Labor Costs (See back-up)	=	38,448	
2	Labor Costs			38,448
3	**SubTotal Labor w/ Overhead**	10% =	3,845	**42,293**
4	Material Costs (see back-up)	=	183,167	
5	Equipment	=	2,500	
6	Other	=	0	
7	Small Tools	=	1,922	
8	Taxes on Lines 6, 7 & 9 x's	0% =	0	
9	Material/Equipment/Other Costs			187,589
10	**SubTotal Material/Equipment/Other Costs w/ Overhead**	10% =	18,759	**206,348**
11	Subcontractors (see back-up)	=	18,000	
12	Subcontractor Costs	=		18,000
13	**SubTotal Subcontractor Costs w/ Overhead**	7% =	1,260	**19,260**
14	**Extended Field OH Costs TBD**	1 =		**2,200**
15	**SubTotal Lines 3, 10, 13 & 14**	=		**270,101**
16	Profit	8% =		21,608
17	Builder's Risk & Warranty	1.80% =		4,862
18	Bonds	1.15% =		3,106
19	**Total Change Order Amount**			**$299,677**

Project **Mead Blower Replacement**
COR # 1

4/10/26
8:07 AM

Velocity Constructors, Inc.
2107 W College Avenue
Englewood, CO 80110
Phone: (303) 984-7800 Fax: (303) 984-7802

Pipe Labor	$	50.49
Foreman	$	59.67
Yard Pipe Labor	$	50.49
Equipment Operator	$	54.32
Concrete Carpenter	$	52.02
Demo/General Labor	$	50.49
Site Work Labor	$	50.49
Superintendent	$	125.00
Project Manager	$	130.00

DATA	LINE NUMBER				MANHOURS			LABOR		MATERIAL		EQUIPMENT		SUBCONTRACT		OTHER		TOTAL
CODE	CREW CODE	DESCRIPTION	UNIT	QTY	TOTAL	MH/U	U/MH	UNIT	TOTAL	UNIT	TOTAL	UNIT	TOTAL	UNIT	TOTAL	UNIT	TOTAL	COST
	SWC	Superintendent	Ls	1.0	120.0	120.000	0.01	15,000.00	15,000		0		0		0		0	15,000
	SWC	Project Manager	Ls	1.0	40.0	40.000	0.03	5,200.00	5,200		0		0		0		0	5,200
	SWC	Project Engineer	Ls	1.0	24.0	24.000	0.04	3,000.00	3,000		0		0		0		0	3,000
		SBR Blowers																
		AERZEN USA Corp.																
		Model D36S DN150																
	SWC	**Supply Blowers Coombs Hopkins**	Ls	1.0	0.0			-	0	165000.00	165,000		0		0		0	165,000
	SWC	Install New Blowers		1.0	64.0	64.000	0.02	3,231.36	3,231	200.00	200	1500.00	1,500		0		0	4,931
	SWC	Start up		1.0	24.0	24.000	0.04	1,211.76	1,212		0		0		0		0	1,212
		Subcontractors																
	SWC	Electrical Subcontractor	Ls	1.0	0.0			-	0		0		0	8000.00	8,000		0	8,000
	SWC	Browns Hill	Ls	1.0	0.0			-	0		0		0	10000.00	10,000		0	10,000
		Air Header Piping																
	SWC	Stainless Inlet Header 10" x 6"	Ea	1.0	48.0	40.000	40.00	2,019.60	2,020	11397.00	11,397		0		0		0	13,417
	SWC	Expansion Joint 6" Flanged	Ea	2.0	4.8	2.400	40.00	121.18	242	2100.00	4,200		0		0		0	4,442
	SWC	Flange Acc w/Gasket 6" SS	Ea	6.0	7.2	1.200	40.00	60.59	364	120.00	720		0		0		0	1,084
	SWC	Flange Acc w/Gasket 10" SS	Ea	1.0	2.0	2.000	40.00	100.98	101	150.00	150		0		0		0	251
	SWC	Pipe Supports - Hangers	Ea	2.0	32.0	16.000	40.00	807.84	1,616	750.00	1,500		0		0		0	3,116
	SWC	Pipe Labor	Ea	1.0	80.0	80.000	0.01	4,039.20	4,039		0		0		0		0	4,039
	SWC	Blower Demo	Ea	1.0	48.0	48.000	0.02	2,423.52	2,424		0	1000.00	1,000		0		0	3,424

				MHS	Labor	Materials	Equipment	Subcontract	Other	Total
	BID TOTALS >>>	**LS**	**1**	**494**	**38,448**	**183,167**	**2,500**	**18,000**	**0**	**242,115**
0									**CHECK SUM >**	**242,115**

AERZEN USA CORPORATION
108 Independence Way
Coatesville, PA 19320
Tel. (610) 380-0244 ♦ Fax. (610) 380-0278

AERZEN Reference Number: ENV-779650.0

28-Feb-26

Re: Mead, CO WWTP SBR System

To:	Mike Moore
Firm -	Velocity Constructors, Inc.
email -	mmore@velocityci.com
phone -	303-359-4935
AERZEN Representative Info:	
Name -	Jason Morgan of Coombs-Hopkins Company
e-mail -	jmorgan@chcwater.com
phone -	(801) 691-4000

AERZEN Proposal Prepared By:	
Name -	Tom McCurdy
email -	tom.mccurdy@aerzen.com
phone -	(610) 656-1683
AERZEN Regional Manager:	
Name -	Tom McCurdy
e-mail -	tom.mccurdy@aerzen.com
phone -	(610) 656-1683

Thank you for the opportunity to bid this project for (2) Positive Displacement Hybrid Packages.

The Aerzen Blower Package Performance and Scope of Supply meet the intent of the specification section JVA Spec 11377. All specification sections not directly referenced here were not reviewed and compliance cannot be guaranteed.

Aerzen meets or exceeds the requirements for flow range, power, and noise levels.
Instrumentation as specified below, is part of this scope of supply.

SBR Blower (Hybrid) **Model: D 36 S DN 150**

Performance Data:

		110% Design	Min	Design
Intake volume, handled at intake condition	cfm	967	327	878
Volume handled at normal condition (dry) per ASME	scfm	722	244	656
Mass flow	lb/h	3,360	1,138	3,053
Density at inlet conditions	lb/cf	0.058	0.058	0.058
Relative humidity	Φ	76%	76%	76%
Inlet pressure (abs.)	psia	12.27	12.27	12.27
Discharge pressure (abs.)	psia	21.9	21.9	21.9
Pressure difference	psig	9.6	9.6	9.6
Intake temperature	°F	100	100	100
Discharge temperature	°F	225	255	225
Main rotor speed	rpm	7986	3500	7366
Power consumption at coupling	bHP	43	18	39
Motor Rating	HP	60		
Motor Speed	rpm	3560	1519	3196
Motor frame		364TS		
Tolerance on flow & power	± 5 %			
Sound pressure level w/o enclosure	dB(A)	98	*Measured in free field at 3ft. distance from the outline of the unit	
Sound pressure level w/ enclosure	dB(A)	71	*does not include system piping noise (tol. ± 2 dB(A)).	

AERZEN USA CORPORATION
108 Independence Way
Coatesville, PA 19320
Tel. (610) 380-0244 ♦ Fax. (610) 380-0278

AERZEN

Weights & Dimensions:

Inlet connection	ANSI Flange	6"
Discharge connection	ANSI Flange	6"
Blower torso weight	lbs.	2,460
Blower motor weight	lbs.	825
Blower pkg weight	lbs.	3,285
Envelope dim.*	L x W x H in.	71 x 59 x 78
460 VAC Cooling Fan	kW	0.19
AERtronic	kW	0.2

* non binding dimensions includes, inlet filter silencer, relief valve, check valve, and flex connector

D 36 S DN 150

Aerzen Delta Hybrid Blower Package consists of the following components, assembled in our factory.

Aerzen Rotary Lobe Compressor D Series

- Narrow V-belt drive
- V-belt drive guard
- First fill of Delta Lube 06 oil
- Inlet filter-silencer, G4 per EN 779 (equivalent to MERV 7)
- Discharge Silencer, Reactive type, integrated with base frame
- Spring loaded pressure relief valve(s), sized for full flow
- Set of vibration isolating mounts
- Discharge manifold with externally accessible integrated check valve
- Hinged motor support as automatic belt tensioning device
- Sound enclosure, powder-coated galvanized steel, fire retardant HDP foam construction
- 6" ANSI Flanged inlet connection
- 6" ANSI Flanged discharge connection
- Simplified ISO-1217, Annex B test report(s)
- Package factory run test, 1 hr (unwitnessed)
- Submittal data, hard copy
- O&M manual, hard copy
- Factory set relief valve
- Blower Warranty 24/30
- Domestic packaging

Drive motor

- Motor 60 HP, 2-pole, NEMA, TEFC, 208-230/460 V / 60 Hz, NEMA Premium Efficiency,364TS
- Motor thermostats, one per phase @ 155 deg C
- Motor shaft grounding ring
- Motor Warranty 3-Yr Motor

Instrumentation and Controls

- AERtronic Controls local control panel
- Ethernet IP communication protocol
- 460V Supply Power
- E-stop button
- Aertronic NEMA 4X electrical enclosure and UL508A wiring

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Spare Parts

- 2 spare air filter(s)
- 2 spare belt set(s)
- 2 spare oil filter(s)
- Set of 3 Delta Lube 06 - 1 gallon(s)

Start Up & Services

- 1 trip(s), 3 day(s) total installation inspection, startup, & training

Freight

- Estimated Freight to jobsite (Quick Crate)

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AERZEN

Pricing **Quantity: 2**

	Description	Price Total
1	Quantity (2) Aerzen Hybrid package as described above	**c/o: Jason Morgan of Coombs-Hopkins Company**

Price does not include any tax or VAT.

Delivery Terms: **DAP Jobsite**

General Terms: **This offer is subject to Agreed Terms between Aerzen USA and Velocity Constructors, Inc.**

Payment Terms: **Net 30 days, 20% of order value with approved submittals. 75% of order value at shipment. 5% of order value upon startup.**

Submittals: **4-6 weeks after receipt of purchase order**

Delivery Time: **presently approximately 26 weeks after technical release by customer.**

Warranty: **24 months after start up, 30 months after delivery, whichever comes first.**

*Maintenance must be performed per the Instruction Manual using Aerzen spare parts.

*Equipment not manufactured by Aerzen will carry the manufacturer's standard warranty.

Quote Validity: **All prices and lead times quoted are valid for 30 days from the date stated on the quotation.**

*Please be advised that the quoted prices are contingent upon current market conditions and may be subject to change. In anticipation of potential new tariffs and/or associated fees on imported products, we reserve the right at any time to adjust our prices accordingly. We will inform you of any changes as soon as they are confirmed.

From: Jason Morgan <jmorgan@chcwater.com>
Sent: Monday, March 2, 2026 12:50 PM
To: Mike Moore <mmoore@velocityci.com>
Cc: Trieu Hoang <thoang@velocityci.com>
Subject: Re: Mead WWTF SBR Blower Replacement

Hi Mike, see attached PDF drawing and proposal for the D36S blower, along with the below info from Aerzen. Pricing per attached is $162,220.00.

The right size was a D36S rather than D52S. They have the same enclosure size, same pipe size (6"), but the compressor size is smaller.

The quote includes (and doesn't include) the following:
Piped inlet
NO outdoor silencer since it was ordered with the D52S and according to the JVA drawings, there's one inlet from outside.
NO VFD. We offered a 75HP VFD on the previous order and they didn't buy it.
Standard check valve (not silicone). The JVA spec said EPDM is okay.
NO training, since training was included in the D52S scope.

As for fast-tracking, if they just have submittals "for record" instead of approval, we can order everything right away, and since they have an order already in house, the commercial side of the order will be identical. If they want quicker delivery, I will check to see what we have in stock. I do know that we ordered some D52S Hybrids for another order that was cancelled. They might still be in the queue. My question is how fast is fast-tracked, and would you like to offer the D52S instead? The turndown won't be as much as a D36S, but it will be at least 50% per the JVA spec. The D52's are also more expensive.

You may want to check with JVA on whether we'd need to quote the same blower as the digester. I know CDPHE requires redundancy at the largest size, but not sure if that includes digesters, or whether you'd have common piping to use a common spare between process/digester.

I have also requested CAD drawings.

Regards,

Jason Morgan |Sales Engineer
4380 So Syracuse Street, Suite 450 |Denver, CO 80237
801/691-4000 Cell |303/477-1970 Office
www.chcwater.com | jmorgan@chcwater.com

<image004.jpg>

On Feb 23, 2026, at 1:09 PM, Mike Moore <mmoore@velocityci.com> wrote:

Jason,

These added blowers will change the piping arrangement currently detailed.

When can I get some drawings of the new specified blowers?

Thank you.

Mike Moore
Project Manager
<Outlook-iwk4dhzb.png>
2107 W College Ave
Englewood, CO 80110
Ph: 303.984.7800 ext. 118
Cell: 303.359.4945
Fax: 303.984.7802
Email: mmoore@velocityci.com

From: Jason Morgan <jmorgan@chcwater.com>
Sent: Friday, February 20, 2026 11:00 AM
To: Mike Moore <mmoore@velocityci.com>
Cc: Trieu Hoang <thoang@velocityci.com>
Subject: Re: Mead WWTF SBR Blower Replacement

Hi Mike, I should have something back to you shortly.

Sincerely,

Jason Morgan |Sales Engineer
4380 So Syracuse Street, Suite 450 |Denver, CO 80237
801/691-4000 Cell |303/477-1970 Office
www.chcwater.com | jmorgan@chcwater.com

South Denver Windustrial
3200 S. Zuni Street, Ste B
Englewood, CO 80110

Justin Raines
720-339-5217
jaraines@windustrial.com

Date: 4/1/2026

SDW Bid Number: DWF2601-006

To: Town of Mead

Customer Reference:

Project: SS Weld Pipe

South Denver Windustrial is pleased to offer our proposal for the work described as follows:

Remainder of 10" Header

Total This Proposal: $11,397

Justin Raines
Fabrication Manager

Agenda Item Summary

Agenda Date: **5/26/2026**

Subject: **Resolution No. 33-R-2026 — A Resolution of the Town of Mead, Colorado, Approving an Agreement for Professional Services with RockSol Consulting Group, Inc. for the Weld County Road 5 Bridge Design (RFP No. 2026-002)**

Presented by: **Dave Mathews, Deputy Town Engineer**

Summary:

The Town of Mead (the "Town") issued a Request for Proposals (RFP No. 2026-002) for Engineering Services for the Weld County Road 5 Bridge Design in March 2026. The Town received proposals from six qualified contractors to provide design, engineering, and bidding services for replacement of a bridge located on Weld County Road (WCR) 5 over the Mead Lateral Ditch (the "Services"). Preliminary designs will be utilized to prepare grant applications to secure construction funding.

The WCR 5 bridge is a single-span, steel, multi-girder structure with reinforced concrete abutments, with a small section of bent pile that was constructed in the mid 1930's. The bridge has a sufficiency rating of 28, which correlates to a structure condition rating of poor. It is structurally deficient due to age, severe spalling, exposed and corroded reinforcing bars, and laminating corrosion of the steel piles, abutment backwalls, and girders.

Proposals for the Services ranged from $152,308.87 to $387,886.00, as summarized in the table below. Following price negotiations with Town Staff, RockSol Consulting Group, Inc. (the "Contractor") submitted a revised bid of one hundred eighty-two thousand fifty-one dollars and sixty-three cents ($182,051.63), which is the lowest responsive and responsible bid. Town Staff recommends entering into an agreement for professional services with the Contractor for a not-to-exceed amount of $182,051.63 (the "Agreement").

Company Name	Project Total
RockSol Consulting Group, Inc.	**$152,308.87 (revised to $182,051.63)**
Civil Resources, LLC	$194,000.00
Kimley Horn and Associates, Inc.	$199,754.00
Otak, Inc.	$240,904.00
WSB, LLC.	$313,282.00
Benesch	$387,886.00

Resolution No. 33-R-2026 (the "Resolution"): (a) approves the Agreement; (b) authorizes the Town Attorney in cooperation with the Town Manager to make changes to the Agreement that do not materially increase the Town's financial or other obligations; and (c) authorizes the Town Manager to execute the Agreement on behalf of the Town when in final form.

Financial Considerations:

As stated above, the not-to-exceed amount for the Agreement is $182,051.63. The approved 2026 budget provides two accounts in the Transportation Fund in which funds are available for the Services.

Account	Description	Available Funds
14-44-8542	Capital Outlay – Bridge Design	$100,000.00
14-44-9110	Contingency	$82,051.63

Staff Recommendation / Actions Required:

A motion to approve the consent agenda for May 26, 2026, will approve the Resolution, approving the Agreement and authorizing the Town Manager to execute the same. If the Resolution is removed from the consent agenda, the suggested motion is:

Suggested Motion:

"I move to adopt Resolution No. 33-R-2026, – A Resolution of the Town of Mead, Colorado, Approving an Agreement for Professional Services with RockSol Consulting Group, Inc. for the Weld County Road 5 Bridge Design (RFP No. 2026-002)."

Attachments:

1. Resolution No. 33-R-2026
2. Exhibit 1 - CR 5 Bridge Design PSA

TOWN OF MEAD, COLORADO
RESOLUTION NO. 33-R-2026

A RESOLUTION OF THE TOWN OF MEAD, COLORADO, APPROVING AN AGREEMENT FOR PROFESSIONAL SERVICES WITH ROCKSOL CONSULTING GROUP, INC. FOR ENGINEERING SERVICES FOR THE WELD COUNTY ROAD 5 BRIDGE DESIGN (RFP NO. 2026-002)

WHEREAS, on or about March 16, 2026, the Town of Mead (the “Town”) issued that certain Request for Proposals for Engineering Services for the Weld County Road 5 Bridge Design (RFP No. 2026-002, or “RFP”); and

WHEREAS, the Town requires design, engineering, and bidding services for replacement of a bridge located on Weld County Road 5 over the Mead Lateral Ditch, as generally described and set forth in the RFP (the “Services”); and

WHEREAS, RockSol Consulting Group, Inc., a New Mexico corporation (the “Contractor”), submitted a response to the RFP and represents that it has the requisite expertise and experience to perform the Services; and

WHEREAS, following a review of responses to the RFP, Town staff is recommending that the Town enter into an agreement for professional services with Contractor, a copy of which is attached to this Resolution as **Exhibit 1** and is incorporated herein by reference (the “Agreement”); and

WHEREAS, the Agreement establishes a not-to-exceed compensation amount of One Hundred Eighty-Two Thousand Fifty-One Dollars and Sixty-Three Cents ($182,051.63) (the “NTE Amount”) for the Services; and

WHEREAS, following the review of the Staff recommendation, the Board of Trustees desires to approve the Agreement with Contractor for the NTE Amount of $182,051.63, and further desires to delegate authority to the Town Manager to execute the Agreement on behalf of the Town once in final form.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of Mead, Weld County, Colorado, that:

Section 1. The foregoing recitals and findings are incorporated herein as findings and conclusions of the Board of Trustees.

Section 2. The Board of Trustees hereby: (a) approves the Agreement with the Contractor in substantially the form attached hereto as **Exhibit 1**; (b) authorizes the Town Attorney in cooperation with the Town Manager to make changes to the Agreement as may be necessary prior to mutual execution that do not materially increase the Town’s financial or other obligations; and (c) authorizes the Town Manager to execute the Agreement on behalf of the Town when in final form.

Section 3. **Effective Date.** This resolution shall be effective immediately upon adoption.

Section 4. **Repealer.** All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 5. Certification. The Town Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

INTRODUCED, READ, PASSED, AND ADOPTED THIS 26TH DAY OF MAY, 2026.

ATTEST: **TOWN OF MEAD**

By:______________________________
Mary E. Strutt, Town Clerk

By:_________________________________
Colleen G. Whitlow, Mayor

Town of Mead, Colorado
AGREEMENT FOR PROFESSIONAL SERVICES

Project/Services Name: Engineering Services for Weld County Road 5 Bridge Design (RFP No. 2026-002)

THIS AGREEMENT FOR PROFESSIONAL SERVICES ("Agreement") is made and entered into by and between the Town of Mead, a municipal corporation of the State of Colorado, with offices at 441 Third Street, Mead, Colorado 80542 (the "Town"), and RockSol Consulting Group, Inc., a New Mexico corporation with offices at 12076 Grant St., Thornton, CO 80241 ("Contractor") (each individually a "Party" and collectively the "Parties").

RECITALS

WHEREAS, the Town requires certain professional services as more fully described in **Exhibit A**; and

WHEREAS, Contractor represents that it has the requisite expertise and experience to perform the professional services; and

WHEREAS, the Town desires to contract with the Contractor subject to the terms of this Agreement.

NOW, THEREFORE, for the consideration hereinafter set forth, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

I. SCOPE OF SERVICES

A. Services. Contractor shall furnish all labor and materials required for the complete and prompt execution and performance of all duties, obligations, and responsibilities which are described or reasonably implied from the Scope of Services set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Services" or "Scope of Services"). The Parties recognize and acknowledge that, although the Town has requested certain general services to be performed or certain work product to be produced, the Contractor has offered to the Town the process, procedures, terms, and conditions under which the Contractor plans and proposes to achieve or produce the services and/or work product(s) and the Town, through this Agreement, has accepted such process, procedures, terms, and conditions as binding on the Parties.

B. Changes to Services. A change in the Scope of Services shall not be effective unless authorized through a written amendment to this Agreement signed by both Parties. If Contractor proceeds without such written authorization, Contractor shall be deemed to have waived any claim for additional compensation, including a claim based on the theory of unjust enrichment, quantum meruit or implied contract. Except as expressly provided herein or as otherwise provided in writing by the Town, no agent, employee, or representative of the Town is authorized to modify any term of this Agreement.

C. Duty to Inform. The Contractor shall perform the Services in accordance with this Agreement and shall promptly inform the Town concerning ambiguities and uncertainties related to the Contractor's performance that are not addressed by the Agreement.

D. Time of Performance. The Contractor shall perform all Services in accordance with this Agreement commencing on the Effective Date, as set forth in Section II of this Agreement, until such Services are completed, or terminated or suspended in accordance with this Agreement. The Contractor shall not temporarily delay, postpone, or suspend the performance of the Services without the written consent of the Town Board of Trustees, Town Manager, or a person expressly authorized in writing to direct the Contractor's services.

II. TERM AND TERMINATION

A. Term. This Agreement shall commence on the date of mutual execution of the Parties (the "Effective Date") and shall continue until December 31, 2026 or until terminated as provided herein ("Termination Date"). The Parties may mutually agree in writing to extend the term of this Agreement, subject to annual appropriation.

B. Town Unilateral Termination. This Agreement may be terminated by the Town for any or no reason upon written notice delivered to the Contractor at least ten (10) days prior to termination. In the event of the Town's exercise of the right of unilateral termination as provided by this paragraph:

1. Unless otherwise provided in any notice of termination, the Contractor shall provide no further services in connection with this Agreement after Contractor's receipt of a notice of termination; and

2. The Contractor shall deliver all finished or unfinished documents, data, studies and reports prepared by the Contractor pursuant to this Agreement to the Town and such documents, data, studies, and reports shall become the property of the Town; and

3. The Contractor shall submit to the Town a final accounting and final invoice of charges for all outstanding and unpaid Services and reimbursable expenses authorized by this Agreement and performed prior to the Contractor's receipt of notice of termination and for any Services authorized to be performed by the notice of termination as provided by Section II.B of this Agreement. The Contractor shall deliver such final accounting and final invoice to the Town within thirty (30) days of the date of termination; thereafter, the Town shall not accept and Contractor shall not submit any other invoice, bill, or other form of statement of charges owing to the Contractor.

C. Termination for Non-Performance. Should a party to this Agreement fail to materially perform in accordance with the terms and conditions of this Agreement, this Agreement may be terminated by the performing party if the performing party first provides written notice to the non-performing party. Such notice shall specify the non-performance, provide a demand to cure the non-performance and reasonable time to cure the non-performance, and state a date upon which the Agreement shall be terminated if there is a failure to timely cure the non-performance. For purpose of this Section II.C, "reasonable time" shall not be less than five (5) business days. In the event of a failure to timely cure a non-performance and upon the date of the resulting termination for non-performance, the Contractor shall prepare a final accounting and final invoice of charges for all performed but unpaid Services and any reimbursable expenses authorized by this Agreement. Such final accounting and final invoice shall be delivered to the Town within fifteen (15) days of the termination date contained in the written notice. Thereafter, the Town shall not accept and Contractor shall not submit any other invoice, bill, or other form of statement of charges owing to the Contractor. Provided that notice of non-performance is provided in accordance with this Section II.C, nothing in this Section II.C shall prevent, preclude, or limit any claim or action for default or breach of contract resulting from non-performance by a Party.

D. Suspension of Services. The Town may suspend the Contractor's performance of the Services at the Town's discretion and for any reason by delivery of written notice of suspension to the Contractor, which notice shall state a specific date of suspension. Upon Contractor's receipt of such notice of suspension from the Town, the Contractor shall immediately cease performance of the Services on the date of suspension except: (1) as may be specifically authorized by the notice of suspension (e.g., to secure the work area from damage due to weather or to complete a specific report or study); or (2) for the submission of an invoice for Services performed prior to the date of suspension in accordance with this Agreement. Contractor shall not re-commence performance of the Services until it receives written notice of re-commencement from the Town.

E. Delivery of Notices. Any notice permitted by this Section II and its subsections shall be addressed to the Town Representative or the Contractor Representative at the address set forth in Section XII.D of this Agreement or such other address as either Party may notify the other of and shall be deemed given upon delivery if personally delivered, or forty-eight (48) hours after deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested.

III. REPRESENTATIVES AND SUPERVISION

A. Town Representative. The Town representative responsible for oversight of this Agreement and the Contractor's performance of Services hereunder shall be the Town Manager or his or her designee ("Town Representative"). The Town Representative shall act as the Town's primary point of contact with the Contractor.

B. Contractor Representative. The Contractor representative under this Agreement shall be Dan Beltzer, Project Manager ("Contractor Representative"). The Contractor Representative shall act as the Contractor's primary point of contact with the Town. The Contractor shall not designate another person to be the Contractor Representative without prior written notice to the Town.

C. Town Supervision. The Contractor shall provide all Services with little or no daily supervision by Town staff or other contractors. Inability or failure of the Contractor to perform with little or no daily supervision which results in the Town's need to allocate resources in time or expense for daily supervision shall constitute a material breach of this Agreement and be subject to cure or remedy, including possible termination of the Agreement, as provided in this Agreement.

IV. COMPENSATION

A. Not-to-Exceed Amount. Following execution of this Agreement by the Parties, the Contractor shall be authorized to and shall commence performance of the Services as described in **Exhibit A**, subject to the requirements and limitations on compensation as provided by this Section IV and its subsections. Compensation to be paid hereunder shall not exceed **One Hundred Eighty-Two Thousand Fifty-One Dollars and Sixty-Three Cents ($182,051.63)** ("Not-to-Exceed Amount") unless a larger amount is agreed to by and between the Parties in accordance with the amendment requirements of this Agreement. Notwithstanding the amount specified in this Section, Contractor shall be paid only for work performed. Contractor shall not be paid until tasks identified in the Scope of Services are performed to the satisfaction of the Town. In consideration for the completion of the Scope of Services by Contractor, the Town shall pay Contractor as follows:

☒ If this box is checked, the Town shall pay Contractor on a time and materials basis in accordance with the rate schedule shown in **Exhibit B**. This amount shall include all fees, costs and expenses incurred by Contractor, and no additional amounts shall be paid by the Town for any fees, costs and expenses. Final payment may be requested by the Contractor upon completion of the Services and the Town's acceptance of all work or Services as set forth in **Exhibit A**.

☐ If this box is checked, the Town shall pay the Contractor the Not-to-Exceed Amount in a single lump sum payment.

B. Receipts. The Town, before making any payment, may require the Contractor to furnish at no additional charge releases or receipts from any or all persons performing work under this Agreement and/or supplying material or services to the Contractor, or any subcontractor if this is deemed necessary to protect the Town's interest. The Town, however, may in its discretion make payment in part or full to the Contractor without requiring the furnishing of such releases or receipts.

C. Reimbursable Expenses.

1. If this Agreement is for lump sum compensation, there shall be no reimbursable expenses.

2. If the Agreement is for compensation based on a time and materials basis, the following shall be considered "reimbursable expenses" for purposes of this Agreement and may be billed to the Town without administrative mark-up, which must be accounted for by the Contractor, and proof of payment shall be provided by the Contractor with the Contractor's monthly invoices:

☒ None
☐ Vehicle Mileage (billed at not more than the prevailing per mile charge permitted by the IRS as a tax-deductible business expense)
☐ Printing and Photocopying Related to the Services (billed at actual cost)
☐ Long Distance Telephone Charges Related to the Services

☐ Postage and Delivery Services
☐ Lodging and Meals (but only with prior written approval of the Town as to dates and maximum amount)

3. Other Expenses. Any fee, cost, charge, or expense incurred by the Contractor not otherwise specifically authorized by this Agreement shall be deemed a non-reimbursable cost that shall be borne by the Contractor and shall not be billed or invoiced to the Town and shall not be paid by the Town.

D. No Waiver. The Town's review, approval or acceptance of, or payment for any services shall not be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement.

V. PROFESSIONAL RESPONSIBILITY

A. General. Contractor hereby warrants that it is qualified to assume the responsibilities and render the services described herein and has all requisite corporate authority and professional licenses in good standing required by law.

B. Standard of Performance. The work performed by Contractor shall be in accordance with generally accepted professional practices and the level of competency presently maintained by other practicing professional firms in the same or similar type of work in the applicable community. The work and services to be performed by Contractor hereunder shall be done in compliance with applicable laws, ordinances, rules and regulations including environmental, health and safety laws and regulations.

C. Subcontractors. The Parties recognize and agree that subcontractors may be utilized by the Contractor for the performance of certain Services if included and as described more particularly in **Exhibit A**; however, the engagement or use of subcontractors will not relieve or excuse the Contractor from performance of any obligations imposed in accordance with this Agreement and Contractor shall remain solely responsible for ensuring that any subcontractors engaged to perform Services hereunder shall perform such Services in accordance with all terms and conditions of this Agreement.

VI. INDEPENDENT CONTRACTOR

A. General. Contractor is an independent contractor. Notwithstanding any other provision of this Agreement, all personnel assigned by Contractor to perform work under the terms of this Agreement shall be, and remain at all times, employees or agents of Contractor for all purposes. Contractor shall make no representation that it is a Town employee for any purposes.

B. Liability for Employment-Related Rights and Compensation. The Contractor shall be solely responsible for all compensation, benefits, insurance and employment-related rights of any person providing Services hereunder during the course of or arising or accruing as a result of any employment, whether past or present, with the Contractor, as well as all legal costs including attorney's fees incurred in the defense of any conflict or legal action resulting from such employment or related to the corporate amenities of such employment. The Contractor will comply with all laws, regulations, municipal codes, and ordinances and other requirements and standards applicable to the Contractor's employees, including, without limitation, federal and state laws governing wages and overtime, equal employment, safety and health, employees' citizenship, withholdings, reports and record keeping. Accordingly, the Town shall not be called upon to assume any liability for or direct payment of any salaries, wages, contribution to pension funds, insurance premiums or payments, workers' compensation benefits or any other amenities of employment to any of the Contractor's employees or any other liabilities whatsoever, unless otherwise specifically provided herein.

B. Insurance Coverage and Employment Benefits. The Town will not include the Contractor as an insured under any policy the Town has for itself. The Town shall not be obligated to secure nor provide any insurance coverage or employment benefits of any kind or type to or for the Contractor or the Contractor's employees, sub-consultants, subcontractors, agents, or representatives, including but not limited to coverage or benefits related to: local, state, or federal income or other tax contributions, FICA, workers' compensation, unemployment compensation, medical insurance, life insurance, paid vacations, paid holidays, pension or retirement account contributions, profit sharing, professional liability insurance, or errors and omissions insurance. The following disclosure is provided in accordance with Colorado law:

CONTRACTOR ACKNOWLEDGES THAT NEITHER IT NOR ITS AGENTS OR EMPLOYEES ARE ENTITLED TO UNEMPLOYMENT INSURANCE BENEFITS UNLESS CONTRACTOR OR SOME ENTITY OTHER THAN THE TOWN PROVIDES SUCH BENEFITS. CONTRACTOR FURTHER ACKNOWLEDGES THAT NEITHER IT NOR ITS AGENTS OR EMPLOYEES ARE ENTITLED TO WORKERS' COMPENSATION BENEFITS. CONTRACTOR ALSO ACKNOWLEDGES THAT IT IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED OR PAID PURSUANT TO THIS AGREEMENT.

C. Employee Benefits Claims. To the maximum extent permitted by law, the Contractor waives all claims against the Town for any Employee Benefits; the Contractor will defend the Town from any claim and will indemnify the Town against any liability for any Employee Benefits for the Contractor imposed on the Town; and the Contractor will reimburse the Town for any award, judgment, or fine against the Town based on the position the Contractor was ever the Town's employee, and all attorneys' fees and costs the Town reasonably incurs defending itself against any such liability.

VII. INSURANCE

A. General. During the term of this Agreement, the Contractor shall obtain and shall continuously maintain, at the Contractor's expense, insurance of the kind and in the minimum amounts specified as follows by checking the appropriate boxes:

☐ The Contractor shall obtain and maintain the types, forms, and coverage(s) of insurance deemed by the Contractor to be sufficient to meet or exceed the Contractor's minimum statutory and legal obligations arising under this Agreement ("Contractor Insurance"); OR

☒ The Contractor shall secure and maintain the following ("Required Insurance"):

☒ Worker's Compensation Insurance in the minimum amount required by applicable law for all employees and other persons as may be required by law. Such policy of insurance shall be endorsed to include the Town as a Certificate Holder.

☒ Comprehensive General Liability insurance with minimum combined single limits of One Million Dollars ($1,000,000.00) each occurrence and of Two Million Dollars ($2,000,000.00) aggregate. The policy shall be applicable to all premises and all operations of the Contractor. The policy shall include coverage for bodily injury, broad form property damage (including completed operations), personal injury (including coverage for contractual and employee acts), blanket contractual, independent contractors, products, and completed operations. The policy shall contain a severability of interests provision. Coverage shall be provided on an "occurrence" basis as opposed to a "claims made" basis. Such insurance shall be endorsed to name the Town as Certificate Holder and name the Town, and its elected officials, officers, employees and agents as additional insured parties.

☒ Comprehensive Automobile Liability insurance with minimum combined single limits for bodily injury and property damage of not less than One Million Dollars ($1,000,000.00) each occurrence with respect to each of the Contractor's owned, hired and non-owned vehicles assigned to or used in performance of the Services. The policy shall contain a severability of interests provision. Such insurance coverage must extend to all levels of subcontractors. Such coverage must include all automotive equipment used in the performance of the Services, both on the work site and off the work site, and such coverage shall include non-ownership and hired cars coverage. Such insurance shall be endorsed to name the Town as Certificate Holder and name the Town, and its elected officials, officers, employees and agents as additional insured parties.

☒ Professional Liability (errors and omissions) Insurance with a minimum limit of coverage of One Million Dollars ($1,000,000.00) per claim and annual aggregate. Such policy of insurance shall be obtained and maintained for one (1) year following completion of all Services under this Agreement. Such policy of insurance shall be endorsed to include the Town as a Certificate Holder.

B. Additional Requirements. Such insurance shall be in addition to any other insurance requirements imposed by law. The coverages afforded under the policies shall not be canceled, terminated or materially changed without at least thirty (30) days prior written notice to the Town. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage. Any insurance carried by the

Town, its officers, its employees, or its contractors shall be excess and not contributory insurance to that provided by Contractor. Contractor shall be solely responsible for any deductible losses under any policy.

C. Insurance Certificates. Contractor shall provide to the Town a certificate of insurance as evidence that the required policies are in full force and effect prior to the commencement of the Services. The certificate shall identify this the Project/Services Name as set forth on the first page of this Agreement.

D. Failure to Obtain or Maintain Insurance. The Contractor's failure to obtain and continuously maintain policies of insurance shall not limit, prevent, preclude, excuse, or modify any liability, claims, demands, or other obligations of the Contractor arising from performance or non-performance of this Agreement. Failure on the part of the Contractor to obtain and to continuously maintain policies providing the required coverage, conditions, restrictions, notices, and minimum limits shall constitute a material breach of this Agreement upon which the Town may immediately terminate this Agreement, or, at its discretion, the Town may procure or renew any such policy or any extended reporting period thereto and may pay any and all premiums in connection therewith. All monies so paid by the Town, together with an additional five percent (5%) administrative fee, shall be repaid by the Contractor to the Town immediately upon demand by the Town. At the Town's sole discretion, the Town may offset the cost of the premiums against any monies due to the Contractor from the Town pursuant to this Agreement.

VIII. INDEMNIFICATION

A. Contractor agrees to indemnify and hold harmless the Town and its officers, insurers, volunteers, representatives, agents, employees, and assigns from and against all claims, liability, damages, losses, expenses and demands, including attorney fees, on account of injury, loss, or damage, including without limitation claims arising from bodily injury, personal injury, sickness, disease, death, property loss or damage, or any other loss of any kind whatsoever, which arise out of or are in any manner connected with this Agreement if such injury, loss, or damage is caused in whole or in part by, the act, omission, error, professional error, mistake, negligence, or other fault of Contractor, any subcontractor of Contractor, or any officer, employee, representative, or agent of Contractor, or which arise out of a worker's compensation claim of any employee of Contractor or of any employee of any subcontractor of Contractor. Contractor's liability under this indemnification provision shall be to the fullest extent of, but shall not exceed, that amount represented by the degree or percentage of negligence or fault attributable to Contractor, any subcontractor of Contractor, or any officer, employee, representative, or agent of Contractor or of any subcontractor of Contractor.

B. If Contractor is providing architectural, engineering, surveying or other design services under this Agreement, the extent of Contractor's obligation to indemnify and hold harmless the Town may be determined only after Contractor's liability or fault has been determined by adjudication, alternative dispute resolution or otherwise resolved by mutual agreement between the Parties, as provided by C.R.S. § 13-50.5-102(8)(c).

IX. RESERVED

X. REMEDIES

A. In addition to any other remedies provided for in this Agreement, and without limiting its remedies available at law, the Town may exercise the following remedial actions if the Contractor substantially fails to perform the duties and obligations of this Agreement. Substantial failure to perform the duties and obligations of this Agreement shall mean a significant, insufficient, incorrect, or improper performance, activities or inactions by the Contractor. The remedial actions include:

1. Suspend the Contractor's performance pending necessary corrective action as specified by the Town without the Contractor's entitlement to an adjustment in any charge, fee, rate, price, cost, or schedule; and/or

2. Withhold payment to the Contractor until the necessary services or corrections in performance are satisfactorily completed; and/or

3. Deny payment for those services which have not been satisfactorily performed, and which, due to circumstances caused by the Contractor, cannot be performed, or if performed would be of no value to the Town; and/or

4. Terminate this Agreement in accordance with this Agreement.

B. The foregoing remedies are cumulative and the Town, in its sole discretion, may exercise any or all of the remedies individually or simultaneously.

XI. RECORDS AND OWNERSHIP

A. Retention and Open Records Act Compliance. All records of the Contractor related to the provision of Services hereunder, including public records as defined in the Colorado Open Records Act ("CORA"), and records produced or maintained in accordance with this Agreement, are to be retained and stored in accordance with the Town's records retention and disposal policies. Those records which constitute "public records" under CORA are to be at the Town offices or accessible and opened for public inspection in accordance with CORA and Town policies. Public records requests for such records shall be processed in accordance with Town policies. Contractor agrees to allow access by the Town and the public to all documents subject to disclosure under applicable law. Contractor's willful failure or refusal to comply with the provisions of this Section shall result in the immediate termination of this Agreement by the Town. For purposes of CORA, the Town Clerk is the custodian of all records produced or created as a result of this Agreement. Nothing contained herein shall limit the Contractor's right to defend against disclosure of records alleged to be public.

B. Town's Right of Inspection. The Town shall have the right to request that the Contractor provide to the Town a list of all records of the Contractor related to the provision of Services hereunder retained by the Contractor in accordance with this subsection and the location and method of storage of such records. Contractor agrees to allow inspection at reasonable times by the Town of all documents and records produced or maintained in accordance with this Agreement.

C. Ownership. Any work product, materials, and documents produced by the Contractor pursuant to this Agreement shall become property of the Town of Mead upon delivery and shall not be made subject to any copyright by the Contractor unless authorized by the Town. Other materials, statistical data derived from other clients and other client projects, software, methodology and proprietary work used or provided by the Contractor to the Town not specifically created and delivered pursuant to the Services outlined in this Agreement shall not be owned by the Town and may be protected by a copyright held by the Contractor and the Contractor reserves all rights granted to it by any copyright. The Town shall not reproduce, sell, or otherwise make copies of any copyrighted material, subject to the following exceptions: (1) for exclusive use internally by Town staff and/or employees; or (2) pursuant to a request under the Colorado Open Records Act, § 24-72-203, C.R.S., to the extent that such statute applies; or (3) pursuant to law, regulation, or court order. The Contractor waives any right to prevent its name from being used in connection with the Services. The Contractor may publicly state that it performs the Services for the Town.

D. Return of Records to Town. At the Town's request, upon expiration or termination of this Agreement, all records of the Contractor related to the provision of Services hereunder, including public records as defined in the CORA, and records produced or maintained in accordance with this Agreement, are to be returned to the Town in a reasonable format and with an index as determined and requested by the Town.

XII. MISCELLANEOUS

A. Governing Law and Venue. This Agreement shall be governed by the laws of the State of Colorado, and any legal action concerning the provisions hereof shall be brought in Weld County, Colorado.

B. No Waiver. Delays in enforcement or the waiver of any one or more defaults or breaches of this Agreement by the Town shall not constitute a waiver of any of the other terms or obligations of this Agreement.

C. Integration. This Agreement constitutes the entire agreement between the Parties, superseding all prior oral or written communications.

D. Notice. Unless otherwise provided in this Agreement, any notice under this Agreement shall be in writing, and shall be deemed sufficient when directly presented or sent via pre-paid, first class United States Mail, to the party at the address set forth below.

If to the Town: **If to Contractor**:

Town of Mead Attn: Town Manager 441 Third Street P.O. Box 626 Mead, Colorado 80542	RockSol Consulting Group, Inc. Attn: Dan Beltzer, Project Manager 12076 Grant St. Thornton, CO 80241
With Copy to: Michow Guckenberger McAskin LLP Attn: Mead Town Attorney 5299 DTC Blvd, Suite 300 Greenwood Village, Colorado 80111	With Copy to:

E. Severability. If any provision of this Agreement is found by a court of competent jurisdiction to be unlawful or unenforceable for any reason, the remaining provisions hereof shall remain in full force and effect.

F. Modification. This Agreement may only be modified upon written agreement signed by the Parties.

G. Assignment. Neither this Agreement nor any of the rights or obligations of the Parties hereto, shall be assigned by either Party without the written consent of the other.

H. Nondiscrimination. Contractor shall comply with all applicable federal and state laws, rules, and regulations in effect, or hereafter established, relating to discrimination and unfair employment practices, including without limitation, C.R.S. § 24-34-401, *et seq.*, as may be amended from time to time.

I. Governmental Immunity. The Town, its officers, and its employees, are relying on, and do not waive or intend to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, as amended ("CGIA"), or otherwise available to the Town and its officers or employees.

J. Rights and Remedies. The rights and remedies of the Town under this Agreement are in addition to any other rights and remedies provided by law. The expiration of this Agreement shall in no way limit the Town's legal or equitable remedies, or the period in which such remedies may be asserted.

K. Annual Appropriation. Consistent with Article X, § 20 of the Colorado Constitution, any financial obligation of the Town not performed during the current fiscal year is subject to annual appropriation, and thus any obligations of the Town hereunder shall extend only to monies currently appropriated and shall not constitute a mandatory charge, requirement, debt or liability beyond the current fiscal year.

L. Binding Effect. The Parties agree that this Agreement, by its terms, shall be binding upon the successors, heirs, legal representatives, and assigns; provided that this Section XII shall not authorize assignment.

M. No Third-Party Beneficiaries. Nothing contained in this Agreement is intended to or shall create a contractual relationship with, cause of action in favor of, or claim for relief for, any third party, including any agent, sub-consultant or subcontractor of Contractor. Absolutely no third-party beneficiaries are intended by this Agreement. Any third party receiving a benefit from this Agreement is an incidental and unintended beneficiary only.

N. Release of Information. The Contractor shall not, without the prior written approval of the Town, release any privileged or confidential information obtained in connection with the Services or this Agreement.

O. Attorneys' Fees. If the Contractor breaches this Agreement, then it shall pay the Town's reasonable costs and attorney's fees incurred in the enforcement of the terms, conditions, and obligations of this Agreement.

P. Survival. The provisions of Sections VI (Independent Contractor), VII (Insurance), VIII (Indemnification) and XII (A) (Governing Law and Venue), (J) (Rights and Remedies), (K) Annual Appropriation), (N) (Release of Information) and (O) Attorneys' Fees, shall survive the expiration or termination of this Agreement. Any additional terms and conditions of the Agreement that require continued performance, compliance, or effect beyond the termination date of the Agreement shall survive such termination date and shall be enforceable in the event of a failure to perform or comply.

Q. Agreement Controls. In the event a conflict exists between this Agreement and any term in any exhibit attached or incorporated into this Agreement, the terms in this Agreement shall supersede the terms in such exhibit.

R. Force Majeure. Neither the Contractor nor the Town shall be liable for any delay in, or failure of performance of, any covenant or promise contained in this Agreement, nor shall any delay or failure constitute default or give rise to any liability for damages if, and only to extent that, such delay or failure is caused by "force majeure." As used in this Agreement, "force majeure" means acts of God, acts of the public enemy, acts of terrorism, unusually severe weather, fires, floods, epidemics, pandemics, quarantines, strikes, labor disputes and freight embargoes, to the extent such events were not the result of, or were not aggravated by, the acts or omissions of the non-performing or delayed party.

S. Authority. The individuals executing this Agreement represent that they are expressly authorized to enter into this Agreement on behalf of the Town of Mead and the Contractor and bind their respective entities.

T. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and all of which shall constitute one and the same document. In addition, the Parties specifically acknowledge and agree that electronic signatures shall be effective for all purposes, in accordance with the provisions of the Uniform Electronic Transactions Act, Title 24, Article 71.3 of the Colorado Revised Statutes.

U. Protection of Personal Identifying Information. In the event the Services include or require the Town to disclose to Contractor any personal identifying information as defined in C.R.S. § 24-73-101, Contractor shall comply with the applicable requirements of C.R.S. §§ 24-73-101, et seq., relating to third-party service providers.

V. Web Accessibility Compliance Requirements. In the event the Services include Services related to the Town internet or intranet, or otherwise require the Contractor to provide documents that will be posted to the Town website, Contractor shall provide the Services subject to all applicable web accessibility requirements of C.R.S. § 24-34-802, as the same may be amended from time to time.

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SIGNATURE PAGES FOLLOW

THIS AGREEMENT is executed and made effective as provided above.

TOWN OF MEAD, COLORADO

By: ________________________________

Printed Name: _______________________

Title: ______________________________

Date of execution: ___________________

ATTEST:

____
Milissa Peters-Garcia, Town Clerk

APPROVED AS TO FORM (*excluding exhibits*):

____
Marcus McAskin, Town Attorney

ROCKSOL CONSULTING GROUP, INC.:

By: ________________________________

Printed Name: __________________________

Title: ________________________________

Date of execution: _______________________

STATE OF COLORADO)
) ss.
COUNTY OF ________________)

The foregoing Agreement for Professional Services was subscribed, sworn to and acknowledged before me this ___ day of ________________, 20___, by ______________________ as ____________________________ of RockSol Consulting Group, Inc., a New Mexico corporation.

My commission expires: _____________

(S E A L)

____
Notary Public
(*Required for all contracts (C.R.S. § 8-40-202(2)(b)(IV))*)

EXHIBIT A
SCOPE OF SERVICES

The Contractor shall provide design, engineering, and bidding services for replacement of a bridge located on Weld County Road (WCR) 5 over the Mead Lateral Ditch, located north of Adams Avenue (WCR 32) and south of Welker Avenue (WCR 34). WCR 5 is a 2-lane minor arterial roadway, and the WCR 5 bridge carries approximately 3,600 ADT.

The construction phase of the project is estimated to begin in 2027 and finish as soon as possible thereafter, provided construction funding is secured. The Town expects to seek federal funding for the construction. Construction plans and specifications should meet state and federal standards. Design efforts may be phased to provide adequate support for grant applications.

Engineering Design Services – services to be provided for this project:

- Civil Design
- Surveying
- Right-of-Way Plans and Clearances
- Subsurface Utility Engineering (SUE)
- Utility Coordination and Clearances
- Environmental Investigations and Clearances
- Coordination with Town staff, Ditch Company, Private Utilities, the Colorado Department of Transportation (CDOT), and any other Major Entities and Stakeholders

Deliverables – the following are expected deliverables for this project:

- Preliminary design documents and cost estimate
- ROW Plans
- 30% FIR Plans
- 90% FOR Plans
- Final Construction Documents and Cost Estimate
- Bid Documents, Project Manual, and Specifications
- Technical Reports

EXHIBIT B
COMPENSATION

Town of Mead - WCR 5 over Mead Lateral Ditch Bridge Replacement

Effort to Conduct Tasks needed to Accomplish Scope of Work	Subtotal Hours	Subtotal Fee	Subconsultants & Reimbursable Expenses	Total Fee
All Disciplines. Note: NIC = Not Included. Note: Fee escalation of 4% to be applied to work completed				
A. 30% Preliminary Design	479	$77,003.68	$ 28,680.00	$105,683.68
B. 90% Final Design	305	$48,018.69	$ 19,851.00	$67,869.69
C. 100% Design	35	$5,701.57	$ -	$5,701.57
D. Bid Phase	14	$2,709.69	$ -	$2,709.69
D. Construction Engineering Support Services -- NIC, to be determined under future contract modification	0			
1. Attend Pre-Construction Meeting	0			
2. Review Contractor Submittals	0			
3. Address Construction Phase RFI's 4. Issue Construction Phase Addendum(s) as required 5 Perform Site Visits as requested 6. Engineer's Observation Reports 7. On-Site Construction Management 8. Final Walk-Thru Meeting 9. As-Built Plans				
Hours Sub-Total for Task defined above	841			
Engineering Fee Sub-Total for Task defined above		$ 133,433.63	$ 48,618.00	$182,051.63