



Board of Trustees Regular Meeting Agenda

July 15, 2025 at 5:30 PM

Town Hall - 621 27th Street Road, Garden City, CO 80631

The Board will consider and may act on the following items:

1. **Call to Order**
2. **Roll Call**
3. **Consent Agenda**
 - a. Approve Minutes from July 1, 2025 Regular Meeting
 - b. Approve Financial Reports for June 2025
 - c. Approve Bills Paid
 - d. Approve Bills to be Paid
 - e. Approve invoice for DES Pipeline Maintenance LLC in the amount of \$13,184.42.
4. **Public Not on the Agenda Invited to be Heard**
5. **Marijuana**
 - a. LivWell I LLC DBA LivWell Medical Marijuana Store License ML-2647-25 Renewal
6. **Melissa Bigler, Anderson & Whitney 2024 Audit Report**
 - a. 2024 Audit Presentation
 - b. Approve 2024 Audit Report
7. **Consider TrafficCalm Flashing Sign System**
 - a. TAPCO Safe Travels Sales Quote in the amount of \$4,852.00
 - b. AMSignal Estimate in the amount of \$5,349.10
 - c. Traffic Sign Controls LLC Quote in the amount of \$5,840.00
8. **Proposals**
 - a. Build West Construction proposal for road base at the shop in the amount of \$3,800.00
 - b. Earth Green Fence Products Proposal for TREX fence at the Community Center in the amount of \$24,143.80
9. **Consider 2025 Staff Christmas Party**

Town of Garden City

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10. Bootleggin' Days Update

11. Staff Reports

- a. Town Administrator
- b. Police Chief
- c. Town Attorney

12. Other Board Issues

13. Announcements

- a. The next Regular Board Meeting is Monday, August 4th at 5:30pm
- b. National Night Out is Tuesday, August 5th at 5pm

14. Adjourn



Board of Trustees Regular Meeting Minutes

July 1, 2025 at 5:30 PM

Town Hall - 621 27th Street Road, Garden City, CO 80631

The Board will consider and may act on the following items:

1. Call to Order

In Attendance: Town Administrator Cheryl Campbell, Police Chief Jeremy Black, Deputy Clerk Lindsay Shoemaker, Town Attorney Amy Penfold, Police Sgt. Ken Amick, and Finance Clerk Maria Cardenas. Pedro Guerrero from the EveryDay Store and Marla Martin from the 2608 Club were also present.

2. Roll Call

PRESENT: Mayor Fil Archuleta
Trustee Alex Lopez
Trustee Leigh Sorensen
Trustee Rebecca Moreau
Trustee Katherine Rodriguez
Trustee Gary Sorensen
Trustee Jasmine Marquez

3. Consent Agenda

- a. Approve Minutes from June 17th, 2025 Regular Meeting
- b. Approve Bills Paid
- c. Approve Bills to be Paid
- d. Approve Anderson & Whitney invoice in the amount of \$12,750.00.
- e. Approve Build-West Final Invoice in the amount of \$18,859.00
- f. Approve Cheryl Campbell PTO Request for July 28-31, 2025

Trustee Alex Lopez moved to approve the Consent Agenda items a.-f., seconded by Trustee Rebecca Moreau.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

4. Public Not on the Agenda Invited to be Heard

There was none.

5. Grants

- a. Approve Final Review and payment for the 2608 Club Pavement Improvement Grant in the amount of \$2,534.13

Trustee Rebecca Moreau moved to approve Final Review and payment for the 2608 Club Pavement Improvement Grant in the amount of \$2,534.13, seconded by Trustee Alex Lopez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

6. Liquor

- a. Everyday Stores LLC DBA Everyday Stores #5709 Permit Application and Report of Changes

New manager Pedro Guerrero was present for this item.

Trustee Rebecca Moreau moved to approve Everyday Stores LLC DBA Everyday Stores #5709 Permit Application and Report of Changes, seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

- b. Everyday Stores LLC DBA Everyday Stores #5709 Fermented Malt Beverage and Wine liquor license renewal

Pedro Guerrero represented Everyday Store for this item as well.

Trustee Alex Lopez moved to approve Everyday Stores LLC DBA Everyday Stores #5709 Fermented Malt Beverage and Wine liquor license renewal contingent on a passing building inspection , seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

7. Ordinances

- a. Ordinance No. 09-2025 An Ordinance Amending Chapter 8 – Vehicles And Traffic, Article 1 - Model Traffic Code, Sec. 8-1-30 – Additions Or Modifications, The Said Model Traffic Code, As Adopted, Is Subject To The Following Additions Or Modifications And Sec. 8-1-40 - Penalties

Trustee Rebecca Moreau moved to adopt Ordinance No. 09-2025 An Ordinance Amending Chapter 8 – Vehicles And Traffic, Article 1 - Model Traffic Code, Sec. 8-1-30 – Additions Or Modifications, The Said Model Traffic Code, As Adopted, Is Subject To The Following Additions Or Modifications And Sec. 8-1-40-Penalties, seconded by Trustee Leigh Sorensen. Roll Call Vote.

VOTING YES:

Trustee Gary Sorensen
Mayor Fil Archuleta
Trustee Rebecca Moreau
Trustee Leigh Sorensen
Trustee Alex Lopez
Trustee Katherine Rodriguez
Trustee Jasmine Marquez

VOTING NO: None

Ordinance 09-2025 adopted.

8. CML Reports

- a. Fil

Mayor Fil Archuleta gave his report from the CML Conference. He went to many classes including a Managing Divisions course. It was about Boards that disagree and how to go about resolving those issues to maintain a united Board.

- b. Alex

Trustee Alex Lopez gave his report. He was disappointed with some of the classes being repetitive. But the motivational speaker made an impression on him to never give up on your dreams.

- c. Katherine

Trustee Katherine Rodriguez gave her report. She was happy that new members got to go this year and she was able to connect with them more.

- d. Rebecca

Trustee Rebecca Moreau gave her report. She thanked the Board for allowing her to attend. She took away many things from the keynote speaker. She applied for a passport, something she has been wanting to do for a long time. In the DOLA class she

learned a lot about grants that may be available for our town.

e. Lindsay

Deputy Clerk Lindsay Shoemaker gave her report. She took a few digital accessibility classes that emphasized the importance of the ADA bill. Doc Access is a company that can alter our PDFs to be compliant. Administrator Cheryl Campbell had a meeting with them yesterday and the two of them have a meeting with them next week to learn more. She took several municipal court sessions. Those touched on virtual court and significant changes for additional accommodations.

9. Staff Reports

a. Town Administrator

Build West is going to finish grating the lot behind the shop and we are going to put road base down. The quote for the road base will be on the next agenda. There will also be a quote for garage door openers. Cheryl and Mckenzie sent out 28 weed and trash violation letters. Buildings and Grounds Supervisor Tim Costello sent the Ranger to Harley-Davidson to be repaired. Monsido is not turning out the way we expected for the website. Cheryl will have a meeting with DocAccess to see if it is a viable solution for us. Maria is working on the credit card credits and holds. The Community Gardens may have been vandalized, cameras will be put up soon to monitor them.

b. Police Chief

Chief Black gave his report. Officer McGarry's schooling has been reimbursed by the State. The Part-Time officer position is open and there are three applications. They are preparing in case an officer leaves. The Sgt has three of the four rifles sold. The contractors have submitted the plans for the PD construction. Chief Black spoke about SurePass, a verification app for law enforcement officers that offers training and other helpful tools.

c. Town Attorney

Ms. Penfold gave her report. She is still going back and forth with Builder's First Source. She will push back once more with the pieces that the Board wants in the agreement and she will have an update as it comes in.

10. Other Board Issues

The auditors will be here at the next meeting to give their findings.

11. Announcements

12. Adjourn

Trustee Gary Sorensen moved to adjourn, seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen,

Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen,
Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

Since there was no further business, Mayor Archuleta adjourned the meeting at
6:38pm.

Lindsay Shoemaker, Deputy
Town Clerk

DRAFT

Bank Balances
Town of Garden City
As of June 30, 2025

| Bank Accounts | Totals |
|-------------------------------------|-----------------------|
| 1020 Cash in Checking | \$ 800,869.20 |
| 1038 Cash in Stifel Nicolaus | \$4,354,878.02 |
| 1039 Cash in ColoTrust | \$3,870,333.33 |
| <i>Petty Cash Drawer</i> | <i>\$100.00</i> |
| <i>Court Cash Drawers</i> | <i>\$200.00</i> |
| <i>PDI Cash</i> | <i>\$500.00</i> |
| 1010 Petty Cash | \$ 800.00 |
| Total Fund Balances | \$9,026,880.55 |

Check Detail Report
Town of Garden City
June 2025

| Transaction date | Check # | Vendor | Total \$ |
|------------------|---------|----------------------------------|--------------|
| 06/03/2025 | 23961 | Happy Life Gardens | \$ 1,583.71 |
| 06/03/2025 | 23962 | Petty Cash | \$ 424.68 |
| 06/03/2025 | 23963 | Build West Construction LLC | \$ 30,000.00 |
| 06/03/2025 | 23964 | Verizon Connect | \$ 127.60 |
| 06/03/2025 | 23965 | Sendas Communications LLC | \$ 110.00 |
| 06/03/2025 | 23966 | Stericycle, Inc | \$ 90.00 |
| 06/03/2025 | 23967 | Green & Associates LLC | \$ 2,000.00 |
| 06/03/2025 | 23968 | Michael Stewart | \$ 600.00 |
| 06/03/2025 | 23969 | Cintas-1st Aid | \$ 130.50 |
| 06/03/2025 | 23970 | Wash Me Car Washes | \$ 12.00 |
| 06/03/2025 | 23971 | Amazon Business | \$ 1,036.45 |
| 06/03/2025 | 23972 | AT&T Mobility | \$ 651.36 |
| 06/03/2025 | 23973 | My Fleet Center | \$ 140.21 |
| 06/03/2025 | 23974 | Little Angels Pony and Pals | \$ 712.50 |
| 06/03/2025 | 23975 | Interprenet | \$ 80.60 |
| 06/05/2025 | 23976 | Globe Life | \$ 1,333.40 |
| 06/05/2025 | 23977 | Filbert Archuleta | \$ 309.37 |
| 06/11/2025 | 23979 | Tatyana's 5 Star Dry Cleaner LLC | \$ 75.30 |
| 06/11/2025 | 23980 | Happy Life Gardens | \$ 207.30 |
| 06/11/2025 | 23981 | ErgoMed | \$ 180.00 |
| 06/11/2025 | 23982 | Prairie Mountain Media | \$ 93.28 |
| 06/11/2025 | 23983 | Cintas-1st Aid | \$ 21.25 |
| 06/11/2025 | 23984 | Cintas | \$ 60.13 |
| 06/11/2025 | 23985 | Waste Management | \$ 16.14 |
| 06/11/2025 | 23986 | M&O Tires | \$ 25.00 |
| 06/11/2025 | 23987 | Amy C. Penfold | \$ 2,877.00 |
| 06/11/2025 | 23988 | Atmos Energy | \$ 120.07 |
| 06/11/2025 | 23989 | Top Notch Plumbing, LLC | \$ 733.38 |
| 06/11/2025 | 23990 | UCHealth | \$ 475.00 |
| 06/17/2025 | 23991 | Happy Life Gardens | \$ 60.09 |
| 06/17/2025 | 23992 | Axon Enterprise, Inc | \$ 2,952.10 |
| 06/17/2025 | 23993 | EB Promotions | \$ 1,387.24 |
| 06/17/2025 | 23994 | City of Greeley | \$ 586.99 |
| 06/17/2025 | 23995 | Triple S Party Rental | \$ 973.39 |
| 06/17/2025 | 23996 | Verizon Wireless | \$ 304.71 |
| 06/17/2025 | 23997 | Sam's Club | \$ 1,722.43 |

Check Detail Report

Town of Garden City

June 2025

| Transaction date | Check # | Vendor | Total \$ |
|------------------|---------|--|--------------|
| 06/17/2025 | 23998 | Heidi's White Glove | \$ 890.00 |
| 06/17/2025 | 23999 | Anderson and Whitney | \$ 12,750.00 |
| 06/17/2025 | 24000 | Amazon Business | \$ 707.13 |
| 06/17/2025 | 24001 | Enviropest | \$ 113.00 |
| 06/17/2025 | 24002 | Comcast | \$ 749.52 |
| 06/17/2025 | 24003 | Coan, Payton & Payne LLC | \$ 1,920.00 |
| 06/17/2025 | 24004 | Public Sector Health Care Group | \$ 6,998.53 |
| 06/19/2025 | 24005 | Filbert Archuleta | \$ 309.37 |
| 06/24/2025 | 24006 | Beaver Run Resort | \$ 3,408.40 |
| 06/25/2025 | 24007 | Bratton's Office Equipment | \$ 129.12 |
| 06/25/2025 | 24008 | CivicPlus, LLC | \$ 1,252.97 |
| 06/25/2025 | 24009 | Globe Life | \$ 1,211.30 |
| 06/25/2025 | 24010 | Jeff Allen Scofield | \$ 150.00 |
| 06/25/2025 | 24011 | JustFOIA, Inc. | \$ 670.50 |
| 06/25/2025 | 24012 | Mountain High Disposal | \$ 177.50 |
| 06/25/2025 | 24013 | Colorado Association of Chiefs of Police | \$ 430.00 |
| 06/25/2025 | 24014 | Cintas | \$ 47.15 |
| 06/25/2025 | 24015 | Home Depot Credit Services | \$ 19.64 |
| 06/25/2025 | 24016 | My Fleet Center | \$ 106.22 |
| 06/25/2025 | 24017 | Green & Associates LLC | \$ 2,000.00 |
| 06/30/2025 | 24018 | ProCode Inc | \$ 18.80 |
| 06/30/2025 | 24019 | Happy Life Gardens | \$ 1,443.90 |
| 06/30/2025 | 24020 | First Class Security Systems, LLC | \$ 143.75 |
| 06/30/2025 | 24021 | Build West Construction LLC | \$ 18,859.00 |
| 06/30/2025 | 24022 | Amazon Business | \$ 658.23 |
| 06/30/2025 | 24023 | M&O Tires | \$ 1,238.56 |
| 06/30/2025 | 24024 | Ace Hardware | \$ 246.97 |
| 06/30/2025 | 24025 | 2608 Club | \$ 2,534.13 |
| 06/30/2025 | 24026 | Amy C. Penfold | \$ 3,591.00 |
| 06/30/2025 | 24027 | AT&T Mobility | \$ 651.60 |
| 06/30/2025 | 24028 | Olsson | \$ 140.00 |
| 06/30/2025 | 24029 | O'Reilly Auto Enterprises, LLC | \$ 73.60 |
| 06/02/2025 | EFT | Global Payments | \$ 1,159.02 |
| 06/04/2025 | EFT | AFLAC | \$ 279.00 |
| 06/04/2025 | EFT | Fun Productions, Inc | \$ 1,528.62 |
| 06/06/2025 | EFT | ADP | \$ 210.25 |

Check Detail Report
Town of Garden City
June 2025

| Transaction date | Check # | Vendor | Total \$ |
|--------------------|---------|-----------------------------------|---------------------|
| 06/06/2025 EFT | | Payroll | \$ 28,644.12 |
| 06/06/2025 EFT | | United States Treasury | \$ 7,682.05 |
| 06/06/2025 EFT | | Colorado Department of Revenue | \$ 1,561.75 |
| 06/06/2025 EFT | | Fire & Police Pension Association | \$ 5,544.27 |
| 06/06/2025 EFT | | Fidelity HSA | \$ 31.24 |
| 06/06/2025 EFT | | Mission Square | \$ 3,264.98 |
| 06/09/2025 EFT | | Card Services | \$ 2,675.04 |
| 06/17/2025 EFT | | Quiktrip | \$ 950.97 |
| 06/20/2025 EFT | | Payroll | \$ 28,447.96 |
| 06/20/2025 EFT | | United States Treasury | \$ 7,219.30 |
| 06/20/2025 EFT | | Colorado Department of Revenue | \$ 1,459.24 |
| 06/20/2025 EFT | | Fire & Police Pension Association | \$ 4,928.24 |
| 06/20/2025 EFT | | Fidelity HSA | \$ 31.24 |
| 06/20/2025 EFT | | Mission Square | \$ 3,273.66 |
| 06/20/2025 EFT | | ADP | \$ 224.25 |
| 06/25/2025 EFT | | Card Services | \$ 2,087.44 |
| 06/26/2025 EFT | | Xcel Energy | \$ 176.32 |
| 06/26/2025 EFT | | Xcel Energy | \$ 68.23 |
| 06/26/2025 EFT | | Xcel Energy | \$ 24.05 |
| 06/26/2025 EFT | | Xcel Energy | \$ 178.52 |
| 06/26/2025 EFT | | Xcel Energy | \$ 202.00 |
| 06/26/2025 EFT | | Xcel Energy | \$ 80.93 |
| 06/26/2025 EFT | | Xcel Energy | \$ 796.38 |
| Grand Total | | | \$218,582.14 |

Profit and Loss
Town of Garden City
June 2025

| Account | Total | | |
|--|---------------------|---------------------|--------------------|
| | 2025 | 2024 | \$ Change |
| Revenue | | | |
| 3100 TAXES | 0.00 | 0.00 | 0.00 |
| 3110 Property Taxes Current Year | 5,818.35 | 7,626.19 | -1,807.84 |
| 3120 Specific Ownership Taxes | 297.42 | 220.09 | 77.33 |
| 3131 State Collected Sales Tax | 186,888.74 | 136,353.06 | 50,535.68 |
| 3132 Sales Tax for Cap Imp Fund | 62,296.26 | 45,451.01 | 16,845.25 |
| Total for 3100 TAXES | \$255,300.77 | \$189,650.35 | \$65,650.42 |
| 3200 LICENSES AND PERMITS | 0.00 | 0.00 | 0.00 |
| 3211 Liquor Licenses | 103.75 | | 103.75 |
| 3216 Business Licenses | 175.00 | 50.00 | 125.00 |
| 3217 Security Licenses | 50.00 | 200.00 | -150.00 |
| 3220 Marijuana Facilities License-Medical | 2,000.00 | | 2,000.00 |
| 3221 Building Permits | 148.75 | 517.88 | -369.13 |
| 3291 Dog Licenses | 30.00 | | 30.00 |
| Total for 3200 LICENSES AND PERMITS | \$2,507.50 | \$767.88 | \$1,739.62 |
| 3300 INTERGOVERNMENTAL | 0.00 | 0.00 | 0.00 |
| 3310 Cigarette Tax | 117.33 | 140.94 | -23.61 |
| 3350 Motor Vehicle Registrations | 81.13 | 48.48 | 32.65 |
| 3360 Highway Users Tax | 860.53 | 901.69 | -41.16 |
| 3370 County Road and Bridge | 409.84 | 2,662.04 | -2,252.20 |
| 3380 State Entitlement CTF | 721.60 | 812.82 | -91.22 |
| Total for 3300 INTERGOVERNMENTAL | \$2,190.43 | \$4,565.97 | -\$2,375.54 |
| 3400 CHARGES FOR SERVICE | 0.00 | 0.00 | 0.00 |
| 3411 Court Costs | 275.00 | 240.00 | 35.00 |
| 3412 Court Surcharge | 4,180.34 | 3,750.00 | 430.34 |
| 3414 Court Failure to Appear | 313.00 | 245.00 | 68.00 |
| 3416 Bench Warrant Fees | 100.00 | 50.00 | 50.00 |
| 3417 Payment Plan Fee | 170.00 | 235.00 | -65.00 |
| 3423 Police Records Request | 29.50 | 10.00 | 19.50 |
| 3426 3426 - Community Center rental | 250.00 | | 250.00 |
| Total for 3400 CHARGES FOR SERVICE | \$5,317.84 | \$4,530.00 | \$787.84 |
| 3500 FINES AND FORFEITS | 0.00 | 0.00 | 0.00 |
| 3510 Municipal Court Fines | 10,586.00 | 8,750.00 | 1,836.00 |
| 3512 District Court Fines | 29.36 | 269.52 | -240.16 |
| 3536 Comm Center Deposit Forfeits | 500.00 | | 500.00 |
| Total for 3500 FINES AND FORFEITS | \$11,115.36 | \$9,019.52 | \$2,095.84 |

Profit and Loss
Town of Garden City
June 2025

| Account | Total | | |
|---|---------------------|---------------------|--------------------|
| | 2025 | 2024 | \$ Change |
| 3600 INTEREST/ROYALTIES/MISC | 0.00 | 0.00 | 0.00 |
| 3612 Interest from Stifel Nicolaus Investment | 13,001.50 | 9,832.58 | 3,168.92 |
| 3613 Interest from ColoTrust Plus | 13,859.52 | 17,191.17 | -3,331.65 |
| 3614 Change in Mkt Value Stifel Nicolaus | 20,050.83 | | 20,050.83 |
| 3619 Royalties from Oil Drilling | 385.86 | 664.67 | -278.81 |
| 3672 Donations | 2,000.00 | | 2,000.00 |
| 3680 Other Revenue | 2,458.97 | 25.00 | 2,433.97 |
| 3682 Insurance Claim Payments | 3,135.33 | | 3,135.33 |
| 3616 Interest from Weld County | | 2.95 | -2.95 |
| 3640 Law Enforcement Grants | | 1,395.76 | -1,395.76 |
| Total for 3600 INTEREST/ROYALTIES/MISC | \$54,892.01 | \$29,112.13 | \$25,779.88 |
| Total for Revenue | \$331,323.91 | \$237,645.85 | \$93,678.06 |
| Cost of Goods Sold | | | |
| Gross Profit | \$331,323.91 | \$237,645.85 | \$93,678.06 |
| Expenses | | | |
| 4000 LEGISLATIVE - TRUSTEES | 0.00 | 0.00 | 0.00 |
| 4011 Trustees Salaries | 1,700.00 | 3,575.00 | -1,875.00 |
| 4013 UI Surcharge | 28.94 | | 28.94 |
| 4015 Payroll Tax | 130.08 | 273.52 | -143.44 |
| 4030 Publishing | 1,280.25 | | 1,280.25 |
| 4052 Legal | 3,717.00 | 1,974.00 | 1,743.00 |
| 4075 Dental & Vision | 290.36 | 276.50 | 13.86 |
| 4076 Globe Life Supplemental | 400.00 | 300.00 | 100.00 |
| 4077 Meals and Lodging | 2,853.73 | 146.63 | 2,707.10 |
| Total for 4000 LEGISLATIVE - TRUSTEES | \$10,400.36 | \$6,545.65 | \$3,854.71 |
| 4100 JUDICIAL | 0.00 | 0.00 | 0.00 |
| 4102 Judge Salary | 600.00 | 600.00 | |
| 4110 Translation | 190.60 | 110.00 | 80.60 |
| 4152 Legal | 1,428.00 | 315.00 | 1,113.00 |
| 4177 Judicial Meals | 208.99 | 161.05 | 47.94 |
| 4187 Bank Fees | 1,159.02 | 588.12 | 570.90 |
| 4131 Judicial Postage | | 8.73 | -8.73 |
| Total for 4100 JUDICIAL | \$3,586.61 | \$1,782.90 | \$1,803.71 |
| 4200 EXECUTIVE | 0.00 | 0.00 | 0.00 |
| 4211 Mayor Salary | 670.00 | 1,340.00 | -670.00 |
| 4213 UI Surcharge | 11.40 | | 11.40 |

Profit and Loss
Town of Garden City
June 2025

| Account | Total | | |
|--|-----------------|-------------------|------------------|
| | 2025 | 2024 | \$ Change |
| 4215 Payroll Tax | 51.26 | 102.52 | -51.26 |
| Total for 4200 EXECUTIVE | \$732.66 | \$1,442.52 | -\$709.86 |
| 4400 ADMINISTRATIVE | 0.00 | 0.00 | 0.00 |
| 4411 Administrative Salaries | 23,561.57 | 16,642.63 | 6,918.94 |
| 4413 Unemployment Insurance | 76.07 | | 76.07 |
| 4414 Payroll Tax | 1,938.41 | 1,256.96 | 681.45 |
| 4415 457b Contribution | 1,514.38 | 1,322.60 | 191.78 |
| 4421 Office Operating Supplies | 401.97 | 134.72 | 267.25 |
| 4423 Fringe Benefits | 99.26 | 1,258.45 | -1,159.19 |
| 4430 Publishing | 66.00 | 52.80 | 13.20 |
| 4431 Postage | 49.66 | 39.40 | 10.26 |
| 4433 Dues and Subscriptions | 180.00 | 137.38 | 42.62 |
| 4441 Electric Utility | 176.32 | 166.03 | 10.29 |
| 4442 Gas Utility | 24.25 | 19.98 | 4.27 |
| 4443 Water Utility | 58.88 | 36.94 | 21.94 |
| 4445 Telephone | 194.88 | 173.03 | 21.85 |
| 4446 Cell Phones | 92.32 | 69.24 | 23.08 |
| 4447 Internet Access | 239.85 | 107.50 | 132.35 |
| 4452 Legal | 1,071.00 | 2,121.00 | -1,050.00 |
| 4453 Accounting | 434.50 | | 434.50 |
| 4454 Auditing | 12,750.00 | | 12,750.00 |
| 4457 Consultants | 4,285.00 | | 4,285.00 |
| 4458 Contract Labor | 90.00 | | 90.00 |
| 4460 Software | 354.99 | 260.00 | 94.99 |
| 4463 R&M Office Equipment | 87.12 | 125.29 | -38.17 |
| 4466 R&M Buildings | 444.30 | 681.77 | -237.47 |
| 4472 Mileage & Travel | 20.37 | 7.14 | 13.23 |
| 4476 Globe Life Supplemental | 396.40 | 150.00 | 246.40 |
| 4477 Employee Meals and Lodging | 1,031.86 | | 1,031.86 |
| 4479 Fitness Reimbursement | 130.00 | | 130.00 |
| 4480.1 457b Contribution in lieu of health stipend | 587.89 | 565.07 | 22.82 |
| 4480 Employee Insurance Combined | 2,640.94 | 984.93 | 1,656.01 |
| 4487 Bank Charges | 2,166.26 | 50.00 | 2,116.26 |
| 4488 Treasurer's Fee | 58.19 | 76.29 | -18.10 |
| 4489 Other Expenditures | 20.82 | | 20.82 |
| 4450 Web Site | | 60.00 | -60.00 |

Profit and Loss
Town of Garden City
June 2025

| Account | Total | | |
|--|--------------------|--------------------|--------------------|
| | 2025 | 2024 | \$ Change |
| Total for 4400 ADMINISTRATIVE | \$55,243.46 | \$26,499.15 | \$28,744.31 |
| 4600 LAW ENFORCEMENT | 0.00 | 0.00 | 0.00 |
| 4611.1 PD Admin Salaries | 4,448.81 | | 4,448.81 |
| 4611 Police Department Salaries | 41,355.74 | 35,829.37 | 5,526.37 |
| 4613 UI Surcharge | 111.63 | | 111.63 |
| 4614 Payroll Tax | 1,737.81 | 907.71 | 830.10 |
| 4615 457b Contribution | 1,796.40 | 1,236.99 | 559.41 |
| 4616 Police part-time salaries | 2,677.00 | 758.00 | 1,919.00 |
| 4617 Overtime | 37.06 | 1,140.45 | -1,103.39 |
| 4621 Operating Supplies | 19.64 | 96.42 | -76.78 |
| 4623 Fringe Benefits | 105.78 | | 105.78 |
| 4626 Uniforms & Safety Gear | 75.30 | 5,516.26 | -5,440.96 |
| 4627 Weapons & Ammunition | 375.97 | | 375.97 |
| 4631 Postage | 73.00 | 5.08 | 67.92 |
| 4633 Dues and Subscriptions | 430.00 | 495.00 | -65.00 |
| 4641 Electric Utility | 178.52 | 180.20 | -1.68 |
| 4642 Gas Utility | 81.84 | 52.02 | 29.82 |
| 4643 Water Utility | 57.11 | 55.24 | 1.87 |
| 4645 Telephone | 74.95 | 24.95 | 50.00 |
| 4646 Cell Phones | 1,444.80 | 565.34 | 879.46 |
| 4647 Internet Access | 239.84 | 107.49 | 132.35 |
| 4652 Legal | 189.00 | | 189.00 |
| 4657 Consultants | 325.00 | 305.00 | 20.00 |
| 4660 Software | 3,622.60 | | 3,622.60 |
| 4661 PD Equipment | 823.16 | 206.04 | 617.12 |
| 4663 R & M Office Equipment | 42.00 | | 42.00 |
| 4666 R & M Building | 180.00 | 180.00 | |
| 4669 Vehicle License & Registration | 24.68 | | 24.68 |
| 4670 Vehicle R & M | 1,707.24 | 244.61 | 1,462.63 |
| 4671 Vehicle Fuel | 867.83 | 1,274.57 | -406.74 |
| 4673 D & D FPPA | 1,513.14 | 1,084.92 | 428.22 |
| 4676 Globe Life Supplemental | 646.40 | 348.20 | 298.20 |
| 4679 FPPA-Employer Paid Pension Contribution | 4,181.03 | 3,013.68 | 1,167.35 |
| 4680.1 457b Contribution in lieu of health stipend | 2,142.70 | 1,304.64 | 838.06 |
| 4680 Employee Insurance Combined | 2,745.48 | 3,345.35 | -599.87 |
| 4690 Fitness Reimbursement | 500.00 | | 500.00 |

Profit and Loss
Town of Garden City
June 2025

| Account | Total | | |
|--|--------------------|--------------------|--------------------|
| | 2025 | 2024 | \$ Change |
| 4604 IGA-Jail Services | | 416.08 | -416.08 |
| 4636 Public Relations, Outreach | | 44.27 | -44.27 |
| 4672 Mileage & Travel | | 71.70 | -71.70 |
| 4689 Other Expenditures | | 21.60 | -21.60 |
| 4699 Grant Expenditures | | 1,056.35 | -1,056.35 |
| Total for 4600 LAW ENFORCEMENT | \$74,831.46 | \$59,887.53 | \$14,943.93 |
| 4700 PROTECTIVE INSPECTIONS | 0.00 | 0.00 | 0.00 |
| 4711 Contract - Bldg Insp Services | 18.80 | | 18.80 |
| Total for 4700 PROTECTIVE INSPECTIONS | \$18.80 | 0.00 | \$18.80 |
| 4800 CODE ENFORCEMENT | 0.00 | 0.00 | 0.00 |
| 4811 Code Enforcement Salaries | 63.75 | 525.42 | -461.67 |
| 4813 UI Surcharge | 1.08 | | 1.08 |
| 4814 Payroll Tax | 4.88 | 52.03 | -47.15 |
| 4825 Pest Control Services | 113.00 | | 113.00 |
| 4876 GLobe Life Supplemental | 5.00 | 5.00 | |
| 4880 Employee Insurance Combined | 27.63 | 12.80 | 14.83 |
| 4815 457b Contribution | | 85.38 | -85.38 |
| 4879 Fitness Reimbursement | | 3.00 | -3.00 |
| 4880.1 457b Contribution in lieu of health stipend | | 97.05 | -97.05 |
| Total for 4800 CODE ENFORCEMENT | \$215.34 | \$780.68 | -\$565.34 |
| 4900 BUILDINGS AND GROUNDS MAINTENANCE | 0.00 | 0.00 | 0.00 |
| 4911 B&GM Salaries | 2,774.54 | 4,999.05 | -2,224.51 |
| 4913 UI Surcharge | 47.18 | | 47.18 |
| 4914 Payroll Tax | 212.25 | 443.95 | -231.70 |
| 4921 Operating Supplies | 266.35 | | 266.35 |
| 4923 Janitorial Supplies | 12.98 | 54.13 | -41.15 |
| 4946 Cell Phone | 185.95 | 63.09 | 122.86 |
| 4957 Consultants | 95.00 | | 95.00 |
| 4970 R&M Vehicles | 15.95 | 31.90 | -15.95 |
| 4971 Fuel | 122.38 | 49.21 | 73.17 |
| 4976 Globe Life Supplemental | 32.50 | 32.50 | |
| 4980 Employee Insurance Combined | 179.57 | 83.17 | 96.40 |
| 4997 Trash Pick-up Services | 193.64 | 206.42 | -12.78 |
| 4915 457b Contribution | | 707.77 | -707.77 |
| 4979 Fitness Reimbursement | | 19.50 | -19.50 |
| 4980.1 457b Contribution in lieu of health stipend | | 630.87 | -630.87 |

Profit and Loss
Town of Garden City
June 2025

| Account | Total | | |
|---|--------------------|-------------------|--------------------|
| | 2025 | 2024 | \$ Change |
| Total for 4900 BUILDINGS AND GROUNDS MAINTENANCE | \$4,138.29 | \$7,321.56 | -\$3,183.27 |
| 5000 COMMUNITY | 0.00 | 0.00 | 0.00 |
| 5021 Recreation Supplies | 138.03 | 137.65 | 0.38 |
| 5041 Electric Utility | 202.00 | 212.72 | -10.72 |
| 5042 Gas Utility | 13.98 | 14.64 | -0.66 |
| 5043 Water Utility | 75.14 | | 75.14 |
| 5050 Kids Carnival | 4,083.77 | | 4,083.77 |
| 5055 Programs | 62.98 | | 62.98 |
| 5057 Events | 1,808.98 | 4,003.87 | -2,194.89 |
| 5062 Community Decorations | 1,722.17 | | 1,722.17 |
| 5065 National Night Out | 1,387.24 | | 1,387.24 |
| 5066 Pavement Grant | 2,534.13 | | 2,534.13 |
| 5070 R&M Buildings | 2,435.57 | 480.00 | 1,955.57 |
| 5058 Arts Initiative | | 104.21 | -104.21 |
| Total for 5000 COMMUNITY | \$14,463.99 | \$4,953.09 | \$9,510.90 |
| 5200 PARKS | 0.00 | 0.00 | 0.00 |
| 5210 Parks Salaries | 159.37 | 2,694.72 | -2,535.35 |
| 5213 UI Surcharge | 2.71 | | 2.71 |
| 5214 Payroll Tax | 12.19 | 130.09 | -117.90 |
| 5241 Lighting | 24.05 | 20.20 | 3.85 |
| 5243 Park Water | 395.86 | 423.76 | -27.90 |
| 5260 Landscape Materials | 1,583.71 | 2,805.32 | -1,221.61 |
| 5276 Globe Life Supplemental | 12.50 | 12.50 | |
| 5280 Employee Insurance Combined | 69.07 | 31.99 | 37.08 |
| 5215 457b Contribution | | 213.36 | -213.36 |
| 5279 Fitness Reimbursement | | 7.50 | -7.50 |
| 5280.1 457b Contribution in lieu of health stipend | | 242.64 | -242.64 |
| Total for 5200 PARKS | \$2,259.46 | \$6,582.08 | -\$4,322.62 |
| 5300 STREET FUND EXPENDITURES | 0.00 | 0.00 | 0.00 |
| 5321 Street Signs | 140.00 | | 140.00 |
| 5341 Lighting | 945.54 | 960.71 | -15.17 |
| 5352 Legal | 1,983.00 | | 1,983.00 |
| 5368 R & M Streets and Alleys | | 278.60 | -278.60 |
| Total for 5300 STREET FUND EXPENDITURES | \$3,068.54 | \$1,239.31 | \$1,829.23 |
| 5500 CAPITAL IMPROVEMENT | 0.00 | 0.00 | 0.00 |
| 5592 Capital Outlay Buildings | 48,859.00 | | 48,859.00 |

Profit and Loss
Town of Garden City
June 2025

| Account | Total | | |
|---|---------------------|---------------------|--------------------|
| | 2025 | 2024 | \$ Change |
| 5557 Architect & Engineering | | 32,195.85 | -32,195.85 |
| Total for 5500 CAPITAL IMPROVEMENT | \$48,859.00 | \$32,195.85 | \$16,663.15 |
| 4500 PLANNING AND ZONING | 0.00 | 0.00 | 0.00 |
| 4552 Legal | | 811.00 | -811.00 |
| Total for 4500 PLANNING AND ZONING | 0.00 | \$811.00 | -\$811.00 |
| Unapplied Cash Bill Payment Expense | | | |
| Total for Expenses | \$217,817.97 | \$150,041.32 | \$67,776.65 |
| Net Operating Revenue | \$113,505.94 | \$87,604.53 | \$25,901.41 |
| Other Revenue | | | |
| Other Expenses | | | |
| Net Other Revenue | 0.00 | 0.00 | 0.00 |
| Net Revenue | \$113,505.94 | \$87,604.53 | \$25,901.41 |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|---|------------------------|------------------------|---------------|
| | Actual | Budget | % of Budget |
| Revenue | | | |
| 3100 TAXES | 0.00 | 0.00 | |
| 3110 Property Taxes Current Year | 56,233.22 | 81,298.00 | 69.17% |
| 3111 Personal Property Exemption | 946.69 | 0.00 | |
| 3113 Senior/Veterans Tax | 228.35 | 0.00 | |
| 3120 Specific Ownership Taxes | 1,439.43 | 2,700.00 | 53.31% |
| 3131 State Collected Sales Tax | 961,906.80 | 1,950,000.00 | 49.33% |
| 3132 Sales Tax for Cap Imp Fund | 320,635.63 | 650,000.00 | 49.33% |
| 3161 Gas Franchise Tax | 3,735.91 | 9,000.00 | 41.51% |
| 3162 Electric Franchise Tax | 0.00 | 10,000.00 | 0.00% |
| 3163 Cable TV Franchise Tax | 0.00 | 1,800.00 | 0.00% |
| Total 3100 TAXES | \$ 1,345,126.03 | \$ 2,704,798.00 | 49.73% |
| 3200 LICENSES AND PERMITS | 0.00 | 0.00 | |
| 3211 Liquor Licenses | 803.75 | 1,503.75 | 53.45% |
| 3216 Business Licenses | 4,985.00 | 10,000.00 | 49.85% |
| 3217 Security Licenses | 250.00 | 800.00 | 31.25% |
| 3219 Marijuana Facilities License-Retail | 14,000.00 | 0.00 | |
| 3220 Marijuana Facilities License-Medical | 8,000.00 | 24,000.00 | 33.33% |
| 3221 Building Permits | 2,833.98 | 2,000.00 | 141.70% |
| 3291 Dog Licenses | 250.00 | 50.00 | 500.00% |
| Total 3200 LICENSES AND PERMITS | \$ 31,122.73 | \$ 38,353.75 | 81.15% |
| 3300 INTERGOVERNMENTAL | 0.00 | 0.00 | |
| 3310 Cigarette Tax | 648.81 | 2,000.00 | 32.44% |
| 3350 Motor Vehicle Registrations | 598.59 | 1,200.00 | 49.88% |
| 3351 Motor Vehicle Registration Sales Tax | 0.00 | 0.00 | |
| 3360 Highway Users Tax | 3,962.81 | 10,000.00 | 39.63% |
| 3370 County Road and Bridge | 2,049.20 | 4,000.00 | 51.23% |
| 3380 State Entitlement CTF | 1,488.04 | 3,000.00 | 49.60% |
| 3620 Severance Tax | 0.00 | 10,000.00 | 0.00% |
| Total 3300 INTERGOVERNMENTAL | \$ 8,747.45 | \$ 30,200.00 | 28.97% |
| 3400 CHARGES FOR SERVICE | 0.00 | 0.00 | |
| 3411 Court Costs | 1,720.00 | 2,500.00 | 68.80% |
| 3412 Court Surcharge | 19,488.34 | 30,000.00 | 64.96% |
| 3413 Court Stay of Execution Fee | 0.00 | 0.00 | |
| 3414 Court Failure to Appear | 1,735.00 | 2,500.00 | 69.40% |
| 3416 Bench Warrant Fees | 616.09 | 250.00 | 246.44% |
| 3417 Payment Plan Fee | 1,082.00 | 1,800.00 | 60.11% |
| 3421 Open Records Request | 0.00 | 0.00 | |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|---|------------------------|------------------------|---------------|
| | Actual | Budget | % of Budget |
| 3423 Police Records Request | 592.00 | 200.00 | 296.00% |
| 3426 3426 - Community Center rental | 1,725.00 | 4,000.00 | 43.13% |
| Total 3400 CHARGES FOR SERVICE | \$ 26,958.43 | \$ 41,250.00 | 65.35% |
| 3500 FINES AND FORFEITS | 0.00 | 0.00 | |
| 3510 Municipal Court Fines | 51,859.70 | 80,000.00 | 64.82% |
| 3512 District Court Fines | 461.86 | 750.00 | 61.58% |
| 3515 Jail Bond Forfeits | 1,220.00 | 0.00 | |
| 3536 Comm Center Deposit Forfeits | 500.00 | 0.00 | |
| Total 3500 FINES AND FORFEITS | \$ 54,041.56 | \$ 80,750.00 | 66.92% |
| 3600 INTEREST/ROYALTIES/MISC | 0.00 | 0.00 | |
| 3612 Interest from Stifel Nicolaus Investment | 90,519.88 | 150,000.00 | 60.35% |
| 3613 Interest from ColoTrust Plus | 83,902.90 | 100,000.00 | 83.90% |
| 3614 Change in Mkt Value Stifel Nicolaus | 3,526.41 | 0.00 | |
| 3616 Interest from Weld County | 0.79 | 0.00 | |
| 3619 Royalties from Oil Drilling | 2,630.85 | 10,000.00 | 26.31% |
| 3639 Law Enforcement Grants for Cap Imp Fund | 0.00 | 161,247.00 | 0.00% |
| 3640 Law Enforcement Grants | 9,147.21 | 43,000.00 | 21.27% |
| 3641 Refunds | 1,526.00 | 0.00 | |
| 3650 Wholesale Fees - Marijuana | 5,762.30 | 20,000.00 | 28.81% |
| 3672 Donations | 2,000.00 | 0.00 | |
| 3680 Other Revenue | 3,329.47 | 0.00 | |
| 3682 Insurance Claim Payments | 3,135.33 | 0.00 | |
| Total 3600 INTEREST/ROYALTIES/MISC | \$ 205,481.14 | \$ 484,247.00 | 42.43% |
| 3700 Transfer from CTF Fund | 0.00 | 3,000.00 | 0.00% |
| Services | 0.00 | 0.00 | |
| Total Revenue | \$ 1,671,477.34 | \$ 3,382,598.75 | 49.41% |
| Gross Profit | \$ 1,671,477.34 | \$ 3,382,598.75 | 49.41% |
| Expenses | | | |
| 4000 LEGISLATIVE - TRUSTEES | 0.00 | 0.00 | |
| 4011 Trustees Salaries | 13,025.00 | 32,000.00 | 40.70% |
| 4012 Workers' Comp | 65.19 | 65.19 | 100.00% |
| 4013 UI Surcharge | 221.63 | 200.00 | 110.82% |
| 4015 Payroll Tax | 996.63 | 2,295.00 | 43.43% |
| 4021 Office Supplies | 180.51 | 350.00 | 51.57% |
| 4022 Hardware/Computers | 747.99 | 2,500.00 | 29.92% |
| 4030 Publishing | 1,533.69 | 2,000.00 | 76.68% |
| 4052 Legal | 12,201.00 | 20,000.00 | 61.01% |
| 4060 Software | 0.00 | 2,250.00 | 0.00% |

**Town of Garden City
Budget vs. Actuals
as of June 30, 2025**

| Account | Total | | |
|--|---------------------|---------------------|---------------|
| | Actual | Budget | % of Budget |
| 4072 Mileage & Travel | 178.80 | 200.00 | 89.40% |
| 4075 Dental & Vision | 2,089.52 | 3,500.00 | 59.70% |
| 4076 Globe Life Supplemental | 1,400.00 | 3,600.00 | 38.89% |
| 4077 Meals and Lodging | 3,693.94 | 3,800.00 | 97.21% |
| 4078 Tuition - Registration Fees | 1,836.00 | 1,500.00 | 122.40% |
| 4079 Fitness Reimbursement | 0.00 | 3,500.00 | 0.00% |
| 4083 Liability Insurance | 3,025.92 | 2,958.72 | 102.27% |
| Total 4000 LEGISLATIVE - TRUSTEES | \$ 41,195.82 | \$ 80,718.91 | 51.04% |
| 4100 JUDICIAL | 0.00 | 0.00 | |
| 4102 Judge Salary | 4,200.00 | 8,200.00 | 51.22% |
| 4110 Translation | 1,225.10 | 2,200.00 | 55.69% |
| 4121 Supplies | 83.96 | 4,200.00 | 2.00% |
| 4122 Judicial Computers | 0.00 | 2,500.00 | 0.00% |
| 4131 Judicial Postage | 307.26 | 600.00 | 51.21% |
| 4132 Printing and Duplication | 0.00 | 100.00 | 0.00% |
| 4133 Dues and Subscriptions | 50.00 | 100.00 | 50.00% |
| 4152 Legal | 12,013.50 | 30,000.00 | 40.05% |
| 4158 Contract Labor | 0.00 | 1,000.00 | 0.00% |
| 4160 Software | 9,074.58 | 7,000.00 | 129.64% |
| 4172 Mileage & Travel | 0.00 | 50.00 | 0.00% |
| 4177 Judicial Meals | 940.13 | 1,500.00 | 62.68% |
| 4178 Tuition and Registration | 0.00 | 500.00 | 0.00% |
| 4187 Bank Fees | 4,400.51 | 7,500.00 | 58.67% |
| Total 4100 JUDICIAL | \$ 32,295.04 | \$ 65,450.00 | 49.34% |
| 4200 EXECUTIVE | 0.00 | 0.00 | |
| 4211 Mayor Salary | 4,999.37 | 11,275.00 | 44.34% |
| 4213 UI Surcharge | 79.78 | 140.00 | 56.99% |
| 4215 Payroll Tax | 358.82 | 865.00 | 41.48% |
| Total 4200 EXECUTIVE | \$ 5,437.97 | \$ 12,280.00 | 44.28% |
| 4300 ELECTIONS | 0.00 | 0.00 | |
| 4302 Judges | 0.00 | 405.00 | 0.00% |
| 4321 Supplies | 0.00 | 1,000.00 | 0.00% |
| 4330 Publishing | 0.00 | 200.00 | 0.00% |
| 4331 Postage | 0.00 | 100.00 | 0.00% |
| 4352 Legal | 0.00 | 1,000.00 | 0.00% |
| 4377 Meals | 0.00 | 300.00 | 0.00% |
| Total 4300 ELECTIONS | \$ 0.00 | \$ 3,005.00 | 0.00% |
| 4400 ADMINISTRATIVE | 0.00 | 0.00 | |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|--|------------|------------|-------------|
| | Actual | Budget | % of Budget |
| 4411 Administrative Salaries | 144,849.51 | 350,000.00 | 41.39% |
| 4412 Workers' Comp | 397.60 | 376.58 | 105.58% |
| 4413 Unemployment Insurance | 1,615.86 | 0.00 | |
| 4414 Payroll Tax | 11,500.30 | 26,775.00 | 42.95% |
| 4415 457b Contribution | 9,798.31 | 22,000.00 | 44.54% |
| 4421 Office Operating Supplies | 3,315.01 | 6,000.00 | 55.25% |
| 4422 Computers | 1,883.82 | 5,000.00 | 37.68% |
| 4423 Fringe Benefits | 658.98 | 2,500.00 | 26.36% |
| 4425 Books, Catalogs and Maps | 0.00 | 300.00 | 0.00% |
| 4430 Publishing | 524.80 | 2,000.00 | 26.24% |
| 4431 Postage | 543.30 | 1,500.00 | 36.22% |
| 4432 Printing and Duplication | 476.32 | 1,500.00 | 31.75% |
| 4433 Dues and Subscriptions | 2,690.40 | 3,000.00 | 89.68% |
| 4441 Electric Utility | 827.95 | 3,200.00 | 25.87% |
| 4442 Gas Utility | 542.89 | 1,200.00 | 45.24% |
| 4443 Water Utility | 251.38 | 750.00 | 33.52% |
| 4445 Telephone | 938.84 | 2,000.00 | 46.94% |
| 4446 Cell Phones | 553.92 | 1,200.00 | 46.16% |
| 4447 Internet Access | 989.16 | 1,600.00 | 61.82% |
| 4450 Web Site | 9,056.40 | 8,900.00 | 101.76% |
| 4452 Legal | 3,150.00 | 20,000.00 | 15.75% |
| 4453 Accounting | 3,317.69 | 5,000.00 | 66.35% |
| 4454 Auditing | 12,750.00 | 25,000.00 | 51.00% |
| 4457 Consultants | 10,487.00 | 15,000.00 | 69.91% |
| 4458 Contract Labor | 132.74 | 5,000.00 | 2.65% |
| 4460 Software | 3,884.13 | 14,000.00 | 27.74% |
| 4463 R&M Office Equipment | 615.90 | 2,000.00 | 30.80% |
| 4465 R&M Land | 0.00 | 2,500.00 | 0.00% |
| 4466 R&M Buildings | 7,692.28 | 12,000.00 | 64.10% |
| 4472 Mileage & Travel | 71.89 | 1,000.00 | 7.19% |
| 4476 Globe Life Supplemental | 1,092.80 | 2,400.00 | 45.53% |
| 4477 Employee Meals and Lodging | 1,478.56 | 2,500.00 | 59.14% |
| 4478 Tuition and Registration Fees | 7,658.13 | 3,500.00 | 218.80% |
| 4479 Fitness Reimbursement | 247.00 | 2,000.00 | 12.35% |
| 4480 Employee Insurance Combined | 17,144.00 | 32,400.00 | 52.91% |
| 4480.1 457b Contribution in lieu of health stipend | 3,527.34 | 6,000.00 | 58.79% |
| 4481 Property Insurance | 1,371.65 | 1,371.65 | 100.00% |
| 4482 Other Property Insurance | 525.19 | 525.19 | 100.00% |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|---------------------------------------|----------------------|----------------------|---------------|
| | Actual | Budget | % of Budget |
| 4483 Liability Insurance | 3,407.63 | 1,290.49 | 264.06% |
| 4485 Office Equipment Rental | 0.00 | 250.00 | 0.00% |
| 4487 Bank Charges | 299.05 | 500.00 | 59.81% |
| 4488 Treasurer's Fee | 582.29 | 812.98 | 71.62% |
| 4489 Other Expenditures | 309.08 | 0.00 | |
| Total 4400 ADMINISTRATIVE | \$ 271,159.10 | \$ 594,851.89 | 45.58% |
| 4500 PLANNING AND ZONING | 0.00 | 0.00 | |
| 4530 Publishing | 0.00 | 300.00 | 0.00% |
| 4552 Legal | 42.00 | 6,000.00 | 0.70% |
| Total 4500 PLANNING AND ZONING | \$ 42.00 | \$ 6,300.00 | 0.67% |
| 4600 LAW ENFORCEMENT | 0.00 | 0.00 | |
| 4603 IGA-Dispatch/Guard | 24,054.00 | 24,054.00 | 100.00% |
| 4604 IGA-Jail Services | 655.86 | 2,500.00 | 26.23% |
| 4605 Life Stories | 0.00 | 1,000.00 | 0.00% |
| 4606 Victim's Advocate | 1,225.00 | 1,225.00 | 100.00% |
| 4609 Leads on Line | 0.00 | 0.00 | |
| 4610 Weld County Drug Task Force | 0.00 | 1,000.00 | 0.00% |
| 4611 Police Department Salaries | 257,577.79 | 510,000.00 | 50.51% |
| 4611.1 PD Admin Salaries | 25,613.07 | 60,000.00 | 42.69% |
| 4612 Workers' Comp | 21,143.82 | 17,178.81 | 123.08% |
| 4613 UI Surcharge | 2,972.82 | 7,800.00 | 38.11% |
| 4614 Payroll Tax | 10,039.33 | 14,450.00 | 69.48% |
| 4615 457b Contribution | 10,400.74 | 30,000.00 | 34.67% |
| 4616 Police part-time salaries | 11,666.70 | 20,000.00 | 58.33% |
| 4617 Overtime | 11,025.70 | 12,000.00 | 91.88% |
| 4621 Operating Supplies | 804.28 | 3,500.00 | 22.98% |
| 4622 Computers | 3,355.81 | 5,000.00 | 67.12% |
| 4623 Fringe Benefits | 548.36 | 1,000.00 | 54.84% |
| 4625 Books, Catalogs, Maps | 0.00 | 750.00 | 0.00% |
| 4626 Uniforms & Safety Gear | 2,684.77 | 10,000.00 | 26.85% |
| 4627 Weapons & Ammunition | 25,975.06 | 10,000.00 | 259.75% |
| 4628 Body worn cameras | 12,803.69 | 12,804.00 | 100.00% |
| 4630 Publishing | 0.00 | 300.00 | 0.00% |
| 4631 Postage | 85.20 | 325.00 | 26.22% |
| 4632 Printing | 323.42 | 750.00 | 43.12% |
| 4633 Dues and Subscriptions | 1,894.50 | 4,000.00 | 47.36% |
| 4636 Public Relations, Outreach | 0.00 | 2,500.00 | 0.00% |
| 4641 Electric Utility | 801.66 | 3,000.00 | 26.72% |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|--|----------------------|------------------------|---------------|
| | Actual | Budget | % of Budget |
| 4642 Gas Utility | 1,181.45 | 3,200.00 | 36.92% |
| 4643 Water Utility | 265.18 | 650.00 | 40.80% |
| 4645 Telephone | 269.14 | 400.00 | 67.29% |
| 4646 Cell Phones | 4,384.31 | 7,000.00 | 62.63% |
| 4647 Internet Access | 989.12 | 1,600.00 | 61.82% |
| 4652 Legal | 1,344.00 | 6,000.00 | 22.40% |
| 4657 Consultants | 2,950.00 | 5,000.00 | 59.00% |
| 4658 Contract Labor | 66.76 | 1,500.00 | 4.45% |
| 4660 Software | 20,211.38 | 14,500.00 | 139.39% |
| 4661 PD Equipment | 1,949.18 | 7,000.00 | 27.85% |
| 4662 R & M PD Equipment | 0.00 | 1,500.00 | 0.00% |
| 4663 R & M Office Equipment | 402.89 | 500.00 | 80.58% |
| 4665 R & M Land | 0.00 | 1,000.00 | 0.00% |
| 4666 R & M Building | 1,763.00 | 7,000.00 | 25.19% |
| 4668 Vehicle Insurance | 3,766.75 | 3,766.75 | 100.00% |
| 4669 Vehicle License & Registration | 24.68 | 0.00 | |
| 4670 Vehicle R & M | 12,337.29 | 30,000.00 | 41.12% |
| 4671 Vehicle Fuel | 4,938.68 | 15,000.00 | 32.92% |
| 4672 Mileage & Travel | 548.62 | 400.00 | 137.16% |
| 4673 D & D FPPA | 9,427.33 | 19,380.00 | 48.64% |
| 4676 Globe Life Supplemental | 1,388.85 | 5,400.00 | 25.72% |
| 4677 Employee Meals & Lodging | 2,180.59 | 2,640.00 | 82.60% |
| 4678 Tuition & Registration Fees | 235.00 | 5,000.00 | 4.70% |
| 4679 FPPA-Employer Paid Pension Contribution | 26,057.54 | 53,550.00 | 48.66% |
| 4680 Employee Insurance Combined | 18,585.83 | 57,600.00 | 32.27% |
| 4680.1 457b Contribution in lieu of health stipend | 12,056.20 | 0.00 | |
| 4681 Property Insurance | 1,134.93 | 1,134.93 | 100.00% |
| 4683 Liability Insurance | 29,867.45 | 29,867.45 | 100.00% |
| 4690 Fitness Reimbursement | 500.00 | 4,500.00 | 11.11% |
| 4699 Grant Expenditures | 3,486.90 | 28,000.00 | 12.45% |
| Total 4600 LAW ENFORCEMENT | \$ 587,964.63 | \$ 1,068,225.94 | 55.04% |
| 4700 PROTECTIVE INSPECTIONS | 0.00 | 0.00 | |
| 4711 Contract - Bldg Insp Services | 18.80 | 5,000.00 | 0.38% |
| 4721 Supplies | 0.00 | 500.00 | 0.00% |
| 4730 Publishing | 0.00 | 75.00 | 0.00% |
| 4752 Legal | 0.00 | 1,000.00 | 0.00% |
| Total 4700 PROTECTIVE INSPECTIONS | \$ 18.80 | \$ 6,575.00 | 0.29% |
| 4800 CODE ENFORCEMENT | 0.00 | 0.00 | |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|--|--------------------|---------------------|---------------|
| | Actual | Budget | % of Budget |
| 4811 Code Enforcement Salaries | 2,532.93 | 9,736.00 | 26.02% |
| 4812 Workers' Comp | 228.69 | 171.23 | 133.56% |
| 4813 UI Surcharge | 47.32 | 50.00 | 94.64% |
| 4814 Payroll Tax | 400.70 | 744.80 | 53.80% |
| 4815 457b Contribution | 331.71 | 973.60 | 34.07% |
| 4821 Supplies | 0.00 | 500.00 | 0.00% |
| 4825 Pest Control Services | 452.00 | 1,000.00 | 45.20% |
| 4852 Legal | 0.00 | 1,000.00 | 0.00% |
| 4876 GLobe Life Supplemental | 25.00 | 60.00 | 41.67% |
| 4879 Fitness Reimbursement | 6.00 | 50.00 | 12.00% |
| 4880 Employee Insurance Combined | 158.98 | 192.00 | 82.80% |
| 4880.1 457b Contribution in lieu of health stipend | 292.70 | 768.00 | 38.11% |
| 4890 Animal Services | 620.00 | 2,000.00 | 31.00% |
| Total 4800 CODE ENFORCEMENT | \$ 5,096.03 | \$ 17,245.63 | 29.55% |
| 4900 BUILDINGS AND GROUNDS MAINTENANCE | 0.00 | 0.00 | |
| 4911 B&GM Salaries | 44,800.49 | 75,000.00 | 59.73% |
| 4912 Workers' Comp | 3,655.13 | 2,804.01 | 130.35% |
| 4913 UI Surcharge | 429.22 | 400.00 | 107.31% |
| 4914 Payroll Tax | 3,151.67 | 5,750.00 | 54.81% |
| 4915 457b Contribution | 2,586.38 | 7,000.00 | 36.95% |
| 4921 Operating Supplies | 2,672.05 | 6,500.00 | 41.11% |
| 4922 Computers | 0.00 | 2,000.00 | 0.00% |
| 4923 Janitorial Supplies | 55.50 | 3,000.00 | 1.85% |
| 4946 Cell Phone | 719.99 | 1,400.00 | 51.43% |
| 4957 Consultants | 95.00 | 2,000.00 | 4.75% |
| 4958 Contract Labor | 3,772.39 | 5,000.00 | 75.45% |
| 4960 Software | 0.00 | 300.00 | 0.00% |
| 4963 R&M Equipment | 0.00 | 2,500.00 | 0.00% |
| 4968 Vehicle Insurance | 430.04 | 430.04 | 100.00% |
| 4970 R&M Vehicles | 52.38 | 3,000.00 | 1.75% |
| 4971 Fuel | 420.13 | 2,000.00 | 21.01% |
| 4972 Mileage & Travel | 0.00 | 150.00 | 0.00% |
| 4976 Globe Life Supplemental | 162.50 | 390.00 | 41.67% |
| 4977 Meals & Lodging | 46.89 | 0.00 | |
| 4979 Fitness Reimbursement | 149.00 | 325.00 | 45.85% |
| 4980 Employee Insurance Combined | 1,052.61 | 1,060.80 | 99.23% |
| 4980.1 457b Contribution in lieu of health stipend | 1,902.80 | 5,179.20 | 36.74% |
| 4981 Property Insurance | 449.95 | 449.95 | 100.00% |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|---|---------------------|----------------------|---------------|
| | Actual | Budget | % of Budget |
| 4985 Equipment Rental | 70.04 | 2,500.00 | 2.80% |
| 4997 Trash Pick-up Services | 2,764.94 | 3,200.00 | 86.40% |
| Total 4900 BUILDINGS AND GROUNDS MAINTENANCE | \$ 69,439.10 | \$ 132,339.00 | 52.47% |
| 5000 COMMUNITY | 0.00 | 0.00 | |
| 5001 New Business Incentive | 0.00 | 20,000.00 | 0.00% |
| 5021 Recreation Supplies | 992.46 | 3,000.00 | 33.08% |
| 5023 Janitorial Supplies | 17.98 | 2,200.00 | 0.82% |
| 5041 Electric Utility | 1,641.22 | 4,000.00 | 41.03% |
| 5042 Gas Utility | 72.60 | 1,000.00 | 7.26% |
| 5043 Water Utility | 263.02 | 1,000.00 | 26.30% |
| 5050 Kids Carnival | 10,986.49 | 0.00 | |
| 5052 Legal | 273.00 | 500.00 | 54.60% |
| 5054 Improvements | 0.00 | 4,000.00 | 0.00% |
| 5055 Programs | 393.06 | 1,500.00 | 26.20% |
| 5056 Landscape Vouchers | 800.00 | 1,000.00 | 80.00% |
| 5057 Events | 5,055.32 | 70,000.00 | 7.22% |
| 5058 Arts Initiative | 0.00 | 2,000.00 | 0.00% |
| 5059 Fence Grant | 799.96 | 10,000.00 | 8.00% |
| 5060 Commercial Revitalization | 9,362.94 | 32,000.00 | 29.26% |
| 5061 Beautify Garden City Water Rebates | 0.00 | 2,000.00 | 0.00% |
| 5062 Community Decorations | 1,936.06 | 1,000.00 | 193.61% |
| 5063 Tree Grants | 0.00 | 3,200.00 | 0.00% |
| 5064 Public Relations | 2,275.94 | 5,000.00 | 45.52% |
| 5065 National Night Out | 2,430.21 | 0.00 | |
| 5066 Pavement Grant | 10,534.13 | 24,000.00 | 43.89% |
| 5067 Residential Revitalization | 954.70 | 10,000.00 | 9.55% |
| 5068 Agencies Providing Services to GC | 20,977.00 | 22,000.00 | 95.35% |
| 5069 Bootleggin' Days | 2,026.36 | 0.00 | |
| 5070 R&M Buildings | 8,589.59 | 10,000.00 | 85.90% |
| 5071 R & M - Land | 0.00 | 5,000.00 | 0.00% |
| 5081 Property Insurance | 396.64 | 396.64 | 100.00% |
| 5096 Mosquito Control | 0.00 | 4,000.00 | 0.00% |
| Total 5000 COMMUNITY | \$ 80,778.68 | \$ 238,796.64 | 33.83% |
| 5100 WATER AND SEWER | 0.00 | 0.00 | |
| 5152 Legal | 0.00 | 1,000.00 | 0.00% |
| Total 5100 WATER AND SEWER | \$ 0.00 | \$ 1,000.00 | 0.00% |
| 5200 PARKS | 0.00 | 0.00 | |
| 5210 Parks Salaries | 11,237.62 | 35,000.00 | 32.11% |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|--|---------------------|----------------------|---------------|
| | Actual | Budget | % of Budget |
| 5211 Contract - Parks Maintenance | -2,123.94 | 0.00 | |
| 5212 Workers' Comp | 1,568.16 | 1,317.59 | 119.02% |
| 5213 UI Surcharge | 118.31 | 130.00 | 91.01% |
| 5214 Payroll Tax | 1,001.76 | 2,677.50 | 37.41% |
| 5215 457b Contribution | 829.88 | 3,500.00 | 23.71% |
| 5221 Parks Operating Supplies | 2,141.10 | 1,500.00 | 142.74% |
| 5241 Lighting | 107.33 | 300.00 | 35.78% |
| 5243 Park Water | 892.12 | 3,000.00 | 29.74% |
| 5257 Consultants | 0.00 | 2,000.00 | 0.00% |
| 5258 Contract Labor | 0.00 | 7,500.00 | 0.00% |
| 5260 Landscape Materials | 2,089.00 | 5,000.00 | 41.78% |
| 5265 R&M | 3,360.00 | 5,000.00 | 67.20% |
| 5276 Globe Life Supplemental | 62.50 | 150.00 | 41.67% |
| 5279 Fitness Reimbursement | 15.00 | 125.00 | 12.00% |
| 5280 Employee Insurance Combined | 397.46 | 685.00 | 58.02% |
| 5280.1 457b Contribution in lieu of health stipend | 731.90 | 1,715.00 | 42.68% |
| 5281 Property Insurance | 334.99 | 334.99 | 100.00% |
| 5285 Equipment Rental | 0.00 | 2,000.00 | 0.00% |
| Total 5200 PARKS | \$ 22,763.19 | \$ 71,935.08 | 31.64% |
| 5300 STREET FUND EXPENDITURES | 0.00 | 0.00 | |
| 5321 Street Signs | 4,356.26 | 5,000.00 | 87.13% |
| 5330 Publishing | 0.00 | 250.00 | 0.00% |
| 5341 Lighting | 4,734.68 | 20,000.00 | 23.67% |
| 5352 Legal | 1,983.00 | 2,000.00 | 99.15% |
| 5357 Engineering | 0.00 | 5,000.00 | 0.00% |
| 5368 R & M Streets and Alleys | 400.00 | 50,000.00 | 0.80% |
| 5378 Snow Removal and Sanding | 459.98 | 5,000.00 | 9.20% |
| 5381 Property Insurance | 716.57 | 716.57 | 100.00% |
| 5388 Street Cleaning | 300.00 | 12,000.00 | 2.50% |
| 5389 Contingency | 0.00 | 5,000.00 | 0.00% |
| Total 5300 STREET FUND EXPENDITURES | \$ 12,950.49 | \$ 104,966.57 | 12.34% |
| 5390 IT | 0.00 | 3,000.00 | 0.00% |
| 5391 IT - Hardware | 0.00 | 3,000.00 | 0.00% |
| 5392 IT - Software | 770.00 | 4,000.00 | 19.25% |
| 5393 IT - Contractor | 5,230.50 | 0.00 | |
| Total 5390 IT | \$ 6,000.50 | \$ 10,000.00 | 60.01% |
| 5400 GENERAL FUND TRANSFER | 0.00 | 0.00 | |
| 5420 GF Transfer to Cap Imp Fund | 0.00 | 2,400,000.00 | 0.00% |

Town of Garden City
Budget vs. Actuals
as of June 30, 2025

| Account | Total | | |
|--|------------------------|-------------------------|---------------|
| | Actual | Budget | % of Budget |
| 5430 CTF Transfer to General Fund | 0.00 | 3,000.00 | 0.00% |
| Total 5400 GENERAL FUND TRANSFER | \$ 0.00 | \$ 2,403,000.00 | 0.00% |
| 5500 CAPITAL IMPROVEMENT | 0.00 | 0.00 | |
| 5552 Legal | 0.00 | 1,000.00 | 0.00% |
| 5557 Architect & Engineering | 55,829.58 | 122,186.00 | 45.69% |
| 5583 EIAF Grant | 15,797.50 | 16,494.00 | 95.78% |
| 5584 Police Equipment Grant | 0.00 | 153,000.00 | 0.00% |
| 5591 Capital Outlay Streets | 0.00 | 25,000.00 | 0.00% |
| 5592 Capital Outlay Buildings | 48,859.00 | 2,422,238.00 | 2.02% |
| 5593 Capital Outlay Equipment/Furn | 0.00 | 131,463.29 | 0.00% |
| 5595 Capital Outlay Land/Land | 6,460.00 | 28,404.03 | 22.74% |
| 5597 Capital Outlay Additional Street Lights | 13,768.90 | 0.00 | |
| 5598 Contingency | 0.00 | 285,562.00 | 0.00% |
| Total 5500 CAPITAL IMPROVEMENT | \$ 140,714.98 | \$ 3,185,347.32 | 4.42% |
| Total Expenses | \$ 1,275,856.33 | \$ 8,002,036.98 | 15.94% |
| Net Operating Revenue | \$ 395,621.01 | -\$ 4,619,438.23 | -8.56% |
| Net Revenue | \$ 395,621.01 | -\$ 4,619,438.23 | -8.56% |

| Check Figures | QB Budget | DOLA Budget | Variance |
|---|-----------------|-----------------|----------|
| Total General Fund Revenues | \$ 2,568,351.75 | \$ 2,568,351.75 | \$ 0.00 |
| Total General Fund Expenses | \$ 2,413,689.66 | \$ 2,413,689.66 | \$ 0.00 |
| Total Conservation Trust Fund Revenues | \$ 3,000.00 | \$ 3,000.00 | \$ 0.00 |
| Total Conservation Trust Fund Expenses | \$ 3,000.00 | \$ 3,000.00 | \$ 0.00 |
| Total Capital Improvement Fund Revenues | \$ 3,211,247.00 | \$ 3,211,247.00 | \$ 0.00 |
| Total Capital Improvement Fund Expenses | \$ 3,185,347.32 | \$ 3,185,347.32 | \$ 0.00 |

Bills Paid

Town of Garden City

June 26-July 8, 2025

| DATE | NUM | VENDOR | AMOUNT |
|--|-------|-----------------------------------|---------------------|
| 1020 Cash in Checking | | | |
| 06/30/2025 | 24018 | ProCode Inc | -18.80 |
| 06/30/2025 | 24019 | Happy Life Gardens | -1,443.90 |
| 06/30/2025 | 24020 | First Class Security Systems, LLC | -143.75 |
| 06/30/2025 | 24021 | Build West Construction LLC | -18,859.00 |
| 06/30/2025 | 24022 | Amazon Business | -658.23 |
| 06/30/2025 | 24023 | M&O Tires | -1,238.56 |
| 06/30/2025 | 24024 | Ace Hardware | -246.97 |
| 06/30/2025 | 24025 | 2608 Club | -2,534.13 |
| 06/30/2025 | 24026 | Amy C. Penfold | -3,591.00 |
| 06/30/2025 | 24027 | AT&T Mobility | -651.60 |
| 06/30/2025 | 24028 | Olsson | -140.00 |
| 06/30/2025 | 24029 | O'Reilly Auto Enterprises, LLC | -73.60 |
| 07/01/2025 | 24030 | Michael Stewart | -600.00 |
| 07/01/2025 | 24031 | Sendas Communications LLC | -110.00 |
| 07/03/2025 | 24032 | Filbert Archuleta | -488.18 |
| 06/26/2025 | EFT | Xcel Energy | -176.32 |
| 06/26/2025 | EFT | Xcel Energy | -68.23 |
| 06/26/2025 | EFT | Xcel Energy | -24.05 |
| 06/26/2025 | EFT | Xcel Energy | -178.52 |
| 06/26/2025 | EFT | Xcel Energy | -202.00 |
| 06/26/2025 | EFT | Xcel Energy | -80.93 |
| 06/26/2025 | EFT | Xcel Energy | -796.38 |
| 07/03/2025 | EFT | Payroll | -31,920.04 |
| 07/03/2025 | EFT | ADP | -231.25 |
| 07/03/2025 | EFT | United States Treasury | -8,144.73 |
| 07/03/2025 | EFT | Colorado Department of Revenue | -1,627.50 |
| 07/03/2025 | EFT | Fire & Police Pension Association | -4,928.24 |
| 07/03/2025 | EFT | Mission Square | -3,313.26 |
| 07/03/2025 | EFT | Fidelity HSA | -31.24 |
| 07/01/2025 | EFT | Global Payments | -1,040.20 |
| Total for 1020 Cash in Checking | | | -\$83,560.61 |
| TOTAL | | | -\$83,560.61 |

Bills to be Paid
Town of Garden City
 July 9, 2025

| DATE | NUM | VENDOR | AMOUNT |
|--|-------|--------------------------------|---------------------|
| 1020 Cash in Checking | | | |
| 07/09/2025 | 24033 | ErgoMed | -180.00 |
| 07/09/2025 | 24034 | Cintas-1st Aid | -231.38 |
| 07/09/2025 | 24035 | DES Pipeline Maintenance , LLC | -13,184.42 |
| 07/09/2025 | 24036 | Cintas | -60.13 |
| 07/09/2025 | 24037 | Amazon Business | -340.90 |
| 07/09/2025 | 24038 | Verizon Connect | -127.60 |
| 07/09/2025 | 24039 | Stericycle, Inc | -54.75 |
| 07/09/2025 | 24040 | UCHealth | -50.00 |
| 07/09/2025 | 24041 | Coan, Payton & Payne LLC | -760.00 |
| 07/09/2025 | 24042 | O'Reilly Auto Enterprises, LLC | -43.67 |
| 07/09/2025 | EFT | Fun Productions, Inc | -1,375.00 |
| Total for 1020 Cash in Checking | | | -\$16,407.85 |
| TOTAL | | | -\$16,407.85 |

INVOICE

DES Pipeline Maintenance LLC
PO Box 337660
Greeley, CO 80633

debbie@despipeline.com
+1 (970) 371-5251



Bill to
Town of Garden City
621 27th Street Rd
Garden City, CO 80631

Ship to
Town of Garden City
621 27th Street Rd
Garden City, CO 80631

Invoice details

Invoice no.: 2876
Terms: Net 30
Invoice date: 06/30/2025
Due date: 07/30/2025

Project: Storm Cleaning
Location: 8th Ave Garden City

| # | Date | Product or service | Description | Qty | Rate | Amount |
|--------------|------------|------------------------|---|-----|------------|--------------------|
| 1. | 06/26/2025 | Cleaning | Jet clean storm lines: 8 hours | 8 | \$350.00 | \$2,800.00 |
| 2. | 06/26/2025 | MOB/DEMOB | Jet truck mobilization & demobilization: .5 hours | 0.5 | \$225.00 | \$112.50 |
| 3. | 06/27/2025 | Cleaning | Jet clean storm lines: 9 hours | 9 | \$350.00 | \$3,150.00 |
| 4. | 06/27/2025 | MOB/DEMOB | Jet truck mobilization & demobilization: .5 hours | 0.5 | \$225.00 | \$112.50 |
| 5. | 06/30/2025 | Cleaning | Jet clean storm lines: 9 hours | 9 | \$350.00 | \$3,150.00 |
| 6. | 06/30/2025 | MOB/DEMOB | Jet truck mobilization & demobilization: .5 hours | 0.5 | \$225.00 | \$112.50 |
| 7. | 06/30/2025 | Cleaning | Work performed on 7/1 Jet clean storm lines: 7 hours | 7 | \$350.00 | \$2,450.00 |
| 8. | 06/30/2025 | MOB/DEMOB | Work performed on 7/1 Jet truck mobilization & demobilization: .5 hours | 0.5 | \$225.00 | \$112.50 |
| 9. | 06/30/2025 | Traffic Control | Traffic Control | 1 | \$1,184.42 | \$1,184.42 |
| Total | | | | | | \$13,184.42 |

970-351-0041
Fax 970-351-6549



621 27th Street Road
Garden City, CO 80631-8466

Marijuana Business License Renewal Application

Please fill out both sides of this form and return to the Town Hall with the appropriate fees. If you have any questions, please call the Town Hall at 351-0041.

Date: July 7, 2025 DBA: LivWell

Legal Business Name on State License: LivWell I LLC

Address 2647 8th Ave, Unit B City Garden City State CO Zip Code 80631
Mailing Address if different: 60 W Superior Street, Floor 2, Chicago, IL 60654

Phone Number: (312) 667-6245 Cell Number: (814) 880-8034

E-mail Address: co.licensing@pharmacann.com

Business Hours and Days of Operation: Open 7 days a week from 8:00 am to 10:00 pm

Have you had any violations from State or Local in the past year? No

Are all employees badged by the MED? Yes

Do you Wholesale? No

Wholesale fees paid? N/A

Do you pay Colorado Sales Tax? Yes State of Colorado sales tax number: 27252918-0000

Property Owner(s): PBRJD Greeley Land Enterprises, LLC Phone: (970) 356-6900

Address: 2030 35th Avenue, Unit A-1 City: Greeley State: CO Zip Code: 80634

Date: 7/7/25 Signature of Applicant Mackenzie D. Wilcox, General Counsel

You are responsible for notifying us of any changes.

Fee: \$2000.00 each license

Please enter each local license number you wish to renew:

ML-2647-24



July __, 2025

Mayor and Trustees
Town of Garden City
Garden City, Colorado

We have completed our audit of the financial statements of the Town of Garden City for the year ended December 31, 2024. We appreciate the efforts to accumulate and provide the necessary information for the audit.

Our Responsibility Under Generally Accepted Auditing Standards

As stated in our engagement letter dated March 3, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with generally accepted accounting principles in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of Audit

An audit included examining, on test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to tested.

Our audit will include obtaining and understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or government regulation that are attributable to the entity or the acts management or employees acting on behalf of the entity. We will generally communicate our significant findings are the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties or if the difficulties are encountered during the audit where assistance is needed to overcome the difficulties of it the difficulties may lead to modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

The audit was completed in May - July 2025. The report date of the audit report is July __, 2025.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. GASB 101 *Compensated Absences* was adopted and implemented during 2024. The significant accounting policies used by Garden City are described in Note 1 to the financial statements and did not change. We noted no transactions entered into by the organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected the disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. This includes investments (Note 2).

Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. There are no audit adjustment recommendations.

Management Representations

We have received certain representations from management that are included in the management representation letter dated July __, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of accounting principles to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Disagreements with Management

We encountered no difficulties, disagreements, or delays in conducting the audit and appreciate the cooperation we received. The Town of Garden City staff was very helpful and cooperative throughout the audit.

* * * * *

This information is intended solely for the use of the board of directors and should not be used for any other purpose.

DRAFT

**TOWN OF GARDEN CITY
COLORADO**

FINANCIAL STATEMENTS

Year Ended December 31, 2024

DRAFT

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Independent Auditors' Report

The Mayor and Members
of the Board of Trustees
Town of Garden City
Garden City, Colorado

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Garden City, Colorado (the Town) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town'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 the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Garden City, Colorado as of December 31, 2024, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Garden City, Colorado and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Garden City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Garden City'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 management discussion and analysis, General Fund budgetary comparisons, and pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Local Highway Finance Report and non-major fund budgetary comparisons 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

July __, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

This section of the report provides readers with a narrative overview and analysis of the financial activities of The Town of Garden City (the Town) for the year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the basic financial statements to enhance their understanding of the Town's financial performance.

FINANCIAL HIGHLIGHTS

- The Town's assets exceeded liabilities and deferred inflows by \$15.6 million at December 31, 2024.
- The General Fund balance was \$8,531,225 as of December 31, 2024. Of this amount, \$99,473 is restricted for emergencies.
- The December 31, 2024 General Fund balance is \$951,011 more than the previous year-end. The total fund balance is 489% of 2024 General Fund operating expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements contain three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. In addition to the basic statements, this report also contains other supplementary information.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Town's assets, liabilities and deferred inflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the Town's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected fees).

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town are governmental funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources, as well as on balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Improvement Fund, and Conservation Trust Fund.

The basic governmental fund financial statements can be found on pages 12 to 13 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14 through 32 of this report.

Budgetary Comparisons. The Town adopts an annual appropriated budget for all funds. A budgetary comparison schedule has been provided for the General Fund on pages 34 through 36 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

DRAFT

Net Position. As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. As of December 31, 2024, assets exceeded liabilities by \$15,635,187.

The following table provides a summary of the Town's net position:

| December 31 | 2024 | 2023 |
|-------------------------------|----------------------------|----------------------------|
| | Governmental Activities | Governmental Activities |
| Assets | | |
| Current and other assets | \$ 8,750,812 | \$ 8,035,183 |
| Capital assets | 6,924,475 | 6,435,281 |
| Total Assets | 15,675,287 | 14,470,464 |
| Deferred Outflows | | |
| Pensions | 169,413 | 168,412 |
| Liabilities | | |
| Current and other liabilities | 76,317 | 52,538 |
| Long-term liabilities | 49,153 | 62,966 |
| Total Liabilities | 125,470 | 115,504 |
| Deferred Inflows | | |
| Deferred property taxes | 81,298 | 76,247 |
| Pensions | 2,745 | 3,268 |
| Net Position | | |
| Investment in capital assets | 6,924,475 | 6,435,281 |
| Restricted | 99,473 | 69,383 |
| Parks and Recreation | -- | 114 |
| Unrestricted | 8,611,239 | 7,939,079 |
| Total Net Position | \$ 15,635,187 | \$ 14,443,857 |

A portion of The Town’s net position represents unrestricted net position of \$8,611,239 which may be used to meet the Town’s ongoing obligations to citizens.

Another significant portion of the Town’s net position reflects its investment in capital assets. These assets include land, buildings, and equipment. These capital assets are used to provide services to citizens; consequently, they are not available for future spending.

An additional \$99,473 of the Town’s net position represents resources that are subject to external restrictions on how they may be used. Included in this category are the TABOR emergency reserve and the Conservation Trust Fund.

The following table indicates the changes in net position:

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| Years Ended December 31 | 2024 | 2023 |
|---------------------------------|---------------------|---------------------|
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 188,587 | \$ 175,634 |
| Operating contributions | 39,882 | 96,072 |
| General revenues: | | |
| Property taxes | 81,484 | 75,447 |
| Sales taxes | 2,451,674 | 2,378,796 |
| Franchise and road taxes | 52,524 | 65,510 |
| Miscellaneous income | 49,931 | -- |
| Investment earnings | 451,700 | 185,951 |
| Total revenues | 3,315,782 | 2,977,410 |
| Expenses: | | |
| General government | 602,743 | 601,805 |
| Public safety | 923,247 | 972,620 |
| Public works/streets | 467,805 | 108,575 |
| Parks and recreation | 47,724 | 33,257 |
| Community programs | 82,933 | 156,460 |
| Total expenses | 2,124,452 | 1,872,717 |
| Increase in net position | \$ 1,191,330 | \$ 1,104,693 |

Governmental Activities. Governmental activities increased the Town’s net position by \$1,191,330 in 2024. Key elements of this increase are as follows:

- Total revenues increased approximately 11%, due to increased investment earnings.
- Expenses increased approximately 14% from the previous year, from increased public works expenditures.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

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

As of December 31, 2024, the total fund balances of the Town's governmental funds were \$8.8 million. Approximately 96% of this consists of unrestricted fund balance, which is available as working capital and for current spending in accordance with the purposes of the specific funds. The remainder of fund balance is restricted to indicate that it is not available for new spending because it is committed for the following purposes: a state-constitution mandated emergency reserve (\$99,473).

The Town has two major governmental funds:

1. **General Fund.** This is the primary operating fund of the Town. It accounts for the Town's core governmental services. The General Fund balance was \$8,531,225 as of December 31, 2024. The 2024 fund balance is \$951,011 more than the previous year.
2. **Capital Improvement Fund.** The Capital Improvement Fund accounts for the 25% of sales taxes allocated to capital improvements. The fund balance at December 31, 2024 was \$61,972.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Town's budget is prepared according to Colorado statutes. The most significant budgeted fund is the General Fund.

| | Final Budget | Actual |
|------------------------|-----------------|--------------|
| Beginning Fund Balance | \$ 7,580,214 | \$ 7,580,214 |
| Revenue | 2,409,857 | 2,695,581 |
| Expenditures | (2,039,875) | (1,744,570) |
| Transfers | 3,500 | -- |
| Ending Fund Balance | \$ 7,953,696 | \$ 8,531,225 |

CAPITAL ASSET ADMINISTRATION

DRAFT

Capital Assets. The Town's investment in capital assets for its governmental activities as of December 31, 2024 totals approximately \$6.9 million (net of accumulated depreciation). This investment includes all land, water rights, buildings, and equipment and infrastructure. The total net increase in investment in capital assets for the current year was \$489,194 or 8%, due to capital additions being more than depreciation expenses.

Major capital asset events during 2024 included improvements to streets.

The Town implemented the straight-line depreciation method for its capital assets, except for land and land improvements which are not depreciated.

Additional information on the Town's capital assets can be found in Note 3 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Garden City finances for all those with an interest in the Town's finances. Questions concerning any of the information provided or for additional financial information should be addressed to the Town, 621 27th Street Road, Garden City, Colorado 80631.

TOWN OF GARDEN CITY, COLORADO

STATEMENT OF NET POSITION **DRAFT**

| December 31, 2024 | Governmental Activities |
|--|----------------------------|
| <u>ASSETS</u> | |
| Cash | \$ 394,317 |
| Investments | 8,047,262 |
| Receivables: | |
| Accounts Receivable | 227,935 |
| Property Taxes | 81,298 |
| Capital Assets: | |
| Nondepreciable | 303,162 |
| Depreciable, net of accumulated depreciation | 6,621,313 |
| Total Assets | 15,675,287 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | |
| Pensions | 169,413 |
| <u>LIABILITIES</u> | |
| Accounts Payable | 38,498 |
| Accrued Expenses | 37,819 |
| Long-Term Liability: | |
| Compensated Absences | 49,153 |
| Total Liabilities | 125,470 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | |
| Deferred Property Taxes | 81,298 |
| Pensions | 2,745 |
| Total Deferred Inflows of Resources | 84,043 |
| <u>NET POSITION</u> | |
| Investment in Capital Assets | 6,924,475 |
| Restricted for: | |
| TABOR emergencies | 99,473 |
| Unrestricted | 8,611,239 |
| TOTAL NET POSITION | \$ 15,635,187 |

See Accompanying Notes to Financial Statements.

TOWN OF GARDEN CITY, COLORADO

STATEMENT OF ACTIVITIES

| Year Ended December 31, 2024 | Expenses | Charges for Services | Program Revenues | | Capital Contributions | Governmental Activities | Net (Expense) Revenue and Changes in Net Position |
|--------------------------------------|------------------|----------------------|------------------------------------|----------|-----------------------|-------------------------|---|
| | | | Operating Grants and Contributions | | | | |
| Functions/Programs: | | | | | | | |
| Governmental Activities: | | | | | | | |
| General government | \$ 602,743 | \$ 89,217 | \$ 39,882 | \$ - | \$ - | \$ (473,644) | |
| Public safety | 923,247 | 99,370 | - | - | - | (823,877) | |
| Public works/streets | 467,805 | - | - | - | - | (467,805) | |
| Parks and recreation | 47,724 | - | - | - | - | (47,724) | |
| Community programs | 82,933 | - | - | - | - | (82,933) | |
| Total Governmental Activities | 2,124,452 | 188,587 | 39,882 | - | - | (1,895,983) | |

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| | |
|------------------------------|----------------------|
| General Revenue: | |
| Property taxes | 81,484 |
| Sales taxes | 2,451,674 |
| Franchise and other taxes | 52,524 |
| Investment earnings | 451,700 |
| Miscellaneous income | 49,931 |
| Total General Revenue | 3,087,313 |
| Change in Net Position | 1,191,330 |
| Net Position - Beginning | 14,443,857 |
| NET POSITION - Ending | \$ 15,635,187 |

See Accompanying Notes to Financial Statements.

**TOWN OF GARDEN CITY, COLORADO
GOVERNMENTAL FUNDS**

DRAFT

BALANCE SHEET

| December 31, 2024 | General Fund | Capital Improvement Fund | Conservation Trust Fund (nonmajor) | Total Governmental Funds |
|---|---------------------|--------------------------------|---|--------------------------------|
| ASSETS | | | | |
| Pooled Cash | \$ 356,062 | \$ 38,255 | \$ - | \$ 394,317 |
| Investments | 8,047,262 | - | - | 8,047,262 |
| Accounts Receivable | 175,174 | 52,761 | - | 227,935 |
| Taxes Receivable | 81,298 | - | - | 81,298 |
| Total Assets | 8,659,796 | 91,016 | - | 8,750,812 |
| LIABILITIES | | | | |
| Accounts Payable | 9,454 | 29,044 | - | 38,498 |
| Accrued Expenses | 37,819 | - | - | 37,819 |
| Total Liabilities | 47,273 | 29,044 | - | 76,317 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred Property Taxes | 81,298 | - | - | 81,298 |
| FUND BALANCES | | | | |
| Restricted for: | | | | |
| TABOR emergencies | 99,473 | - | - | 99,473 |
| Assigned: Capital improvements | - | 61,972 | - | 61,972 |
| Unassigned | 8,431,752 | - | - | 8,431,752 |
| Total Fund Balances | 8,531,225 | 61,972 | - | 8,593,197 |
| TOTAL LIABILITIES, DEFERRALS AND FUND BALANCES | \$ 8,659,796 | \$ 91,016 | \$ - | \$ 8,750,812 |

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

| | |
|--|----------------------|
| Capital assets used in governmental activities are not financial resources and are not reported in the funds | 6,924,475 |
| Long-term compensated absences are not due and payable in the current period and therefore are not reported in the funds | (49,153) |
| Net pension asset (liability) and associated deferrals are not due and payable in current period | 166,668 |
| Net Position of Governmental Activities | \$ 15,635,187 |

See Accompanying Notes to Financial Statements.

TOWN OF GARDEN CITY, COLORADO

GOVERNMENTAL FUNDS

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STATEMENT OF REVENUE, EXPENDITURES

AND CHANGES IN FUND BALANCES

| Year Ended December 31, 2024 | General Fund | Capital Improvement Fund | Conservation Trust Fund (nonmajor) | Total Governmental Funds |
|------------------------------------|---------------------|--------------------------|------------------------------------|--------------------------|
| Revenue: | | | | |
| Taxes | \$ 1,932,843 | \$ 600,315 | \$ - | \$ 2,533,158 |
| Intergovernmental | 19,996 | 16,753 | 3,133 | 39,882 |
| Franchise and other taxes | 52,524 | - | - | 52,524 |
| Fines and forfeitures | 99,370 | - | - | 99,370 |
| Service charges | 89,217 | - | - | 89,217 |
| Investment earnings | 451,700 | - | - | 451,700 |
| Miscellaneous | 49,931 | - | - | 49,931 |
| Total Revenue | 2,695,581 | 617,068 | 3,133 | 3,315,782 |
| Expenditures: | | | | |
| General government | 618,080 | - | - | 618,080 |
| Public safety | 809,232 | - | - | 809,232 |
| Public works/streets | 196,503 | - | - | 196,503 |
| Parks and recreation | 37,822 | - | 3,247 | 41,069 |
| Capital outlay | - | 881,166 | - | 881,166 |
| Community programs | 82,933 | - | - | 82,933 |
| Total Expenditures | 1,744,570 | 881,166 | 3,247 | 2,628,983 |
| Net Change in Fund Balances | 951,011 | (264,098) | (114) | 686,799 |
| Fund Balances, January 1 | 7,580,214 | 326,070 | 114 | 7,906,398 |
| Fund Balances, December 31 | \$ 8,531,225 | \$ 61,972 | \$ - | \$ 8,593,197 |

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

| | |
|--|---------------------|
| Net change in fund balances - total governmental funds | \$ 686,799 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital additions exceeded depreciation in the year. | 489,194 |
| The issuance of pension and compensated absences obligations provides current financial resources to governmental funds, while the repayment of the pension liabilities and compensated absences consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences. | 15,337 |
| Change in Net Position of Governmental Activities | \$ 1,191,330 |

See Accompanying Notes to Financial Statements.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies:

The accounting and reporting policies of the Town of Garden City, Colorado conform to accounting principles generally accepted in the United States. The following summary of significant accounting policies is presented to assist the reader in evaluating the Town's financial statements.

Reporting Entity:

The financial report of the Town includes all of the integral parts of the Town's operations. The Town has determined that it has no financial accountability for any other agency which would require it to be in the reporting entity.

Proceeds from the seizure of contraband, if any, are included in the reporting entity.

Government-wide and Fund Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Government-wide and Fund Financial Statements – Continued:

The Town reports the following major governmental funds:

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

The *Capital Improvement Fund* is a capital projects fund that accounts for 25% of sales taxes that are allocated to capital improvements.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Accounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

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

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days or the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Cigarette taxes, sales taxes, use taxes, taxpayer-assessed taxes, interest revenue, and charges for services are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Compensated Absences:

In 2024, the Town of Garden City implemented Governmental Accounting Standards Board (GASB) Statement No. 101 *Compensated Absences*. GASB 101 establishes standards for recognizing and measuring liabilities and expenses related to compensated absences, including vacation leave, sick leave, and other paid time off. The impact of the adoption was not material to the financial statements and no restatement of beginning net position was made.

GASB 101 requires the recognition of a liability for compensated absences that are attributable to services already rendered, based on established policies and applicable laws. The liability is measured using the pay or salary rates in effect at the financial reporting date. Liabilities are recognized only for compensated absences that are expected to result in payments to employees (e.g., cash payouts, leave used during employment, or other settlements).

Paid time off is available to all regular full-time non-Public Safety employees. The number of hours accrued and the maximum hours accrued are based on the length of service of each employee. Public Safety employees receive vacation starting at one week for the first year of employment, two weeks on their first anniversary through year five, three weeks per year between year five and ten and four weeks per year after ten years of employment. Sick leave accrues at four hours per paycheck and is not paid when someone separates from the Town. The estimated liability for sick leave attributable to services already rendered that accumulates and carries forward to a future year has been estimated based on the amount of sick time used during the year ending December 31, 2024.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Compensated Absences – Continued:

Vacation and sick leave accumulated by an employee are recorded as a liability and current operating expense of the Town at the employee's current rate of pay. Accrued compensated absences totaled \$49,153 at December 31, 2024.

Capital Assets:

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., streets and roads, bridges, stormwater drainage, traffic signals, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Assets are depreciated using the straight-line method. Depreciation expense is reflected as an operating expense in the government-wide statement of activities.

Estimated useful lives for asset types are as follows:

| | |
|----------------------------|---------------|
| Buildings and Improvements | 10 – 50 years |
| Equipment and Vehicles | 3 – 10 years |
| Infrastructure | 10 – 30 years |

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Deferred Outflows and Inflows of Resources:

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expenditure) until then. The Town has one item that qualifies for reporting in this category: changes in the net pension asset not included in pension expense reported in the government-wide statement of net position

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources, which represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two types of items that qualify for reporting in this category: changes in the net pension asset not included in pension expense reported in the government-wide statement of net position, and deferred property taxes.

Fund Equity:

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Restrictions for the Town are recorded up to the maximum equity available in the fund balance and consist of:

Restricted for Emergencies:

These restrictions are established to comply with TABOR. Recorded TABOR restrictions at December 31, 2024 are \$99,473.

Assigned fund balances, if any, are amounts the Town intends to use for a specific purpose. Intent can be expressed by the Board of Trustees or by an official to which the Board delegates authority. Restricted funds are considered to be spent first, followed by assigned and unassigned, for an expenditure for which any could be used.

Property Taxes:

Property taxes are levied in December and attach as an enforceable lien on property as of January 1 of the following year. Taxes are payable in two installments on March 1 and June 15, or in full on April 30. The Town uses the Weld County Treasurer to bill and collect its property taxes. Taxes levied in December 2024 are recorded as taxes receivable and deferred revenue as of December 31, 2024. The original January 1, 2024 levy for the General Fund of the Town was 5.929 mills or approximately \$76,000.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Budget:

An annual budget and appropriation ordinance is adopted by the Town Board in accordance with the Local Government Budget Law. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States for all funds, except for modifications in the enterprise funds which are discussed below. The fund level of classification is the level at which expenditures may not legally exceed appropriations. All annual appropriations lapse at year end.

The Town Administrator is authorized to transfer budgeted amounts within departments of each fund. Any revisions that alter the total appropriation for each department must be approved by the Town Board through a supplemental appropriation ordinance.

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (GAAP). The capital projects fund budget was amended in 2024.

Pooled Cash:

Most cash resources of the Town are combined and deposited in an interest bearing bank account. Interest income earned on the pooled account is allocated to the General Fund. If a fund's share of the pooled cash is a deficit, a Due to Other Funds account is established.

Pensions:

The Town contributes to the Statewide Retirement Plan (SWRP), a cost-sharing multiple-employer defined benefit pension plan administered by the Fire and Police Pension Association of Colorado (FPPA). For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments at FPPA are reported at fair value.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS **DRAFT**

NOTE 2 – Cash and Investments:

The Town's bank accounts and certificates of deposit at year-end were entirely covered by federal depository insurance or by collateral held by the Town's custodial banks under provisions of the Colorado Public Deposit Protection Act. The Town's bank accounts are insured \$500,000 by the FDIC and \$4,174,331 is covered by PDPA.

The Colorado Public Deposit Protection Act requires financial institutions to pledge collateral having a market value of at least 102% of the aggregate public deposits not insured by federal depository insurance. Eligible collateral includes municipal bonds, U.S. government securities, mortgages and deeds of trust.

State statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of the State of Colorado or of any county, school district, and certain towns and cities therein, notes or bonds secured by insured mortgages or trust deeds, obligations of national mortgage associations, and certain repurchase agreements.

Investments held as of December 31, 2024 are as follows:

| | Cost | Fair Value |
|--------------------------|--------------|--------------|
| Bank C.D.'s, due in 2025 | \$ 4,255,823 | \$ 4,260,832 |
| Total | \$ 4,255,823 | \$ 4,260,832 |

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 2 – Cash and Investments – Continued:

Fair value is 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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets or liabilities
- Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31:

| Description | Fair Value Measurements at Reporting Date Using | | |
|--------------------------|--|---|---|
| | Quoted Prices In Active Markets for Identical Assets (Level 1) | Significant Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| <u>December 31, 2024</u> | | | |
| Bank C.D.'s | \$ -- | \$ 4,260,832 | \$ -- |

At December 31, 2024, the Town held \$3,786,430 in COLOTRUST, a 2a-7 like local government investment pool. The investment pool is routinely monitored by the Colorado Division of Securities with regard to operations and investments. Investments are valued at the net asset value (NAV) with each share valued at \$1.00. The investment is rated AAAM by Standard & Poor's. The District's interest is valued at NAV. At December 31, 2024, COLOTRUST Plus was weighted average maturity was 48 days and the weighted average life was 78 days as of year end, COLOTRUST does not have any unfunded commitments, redemptions, restrictions or redemption notice periods

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 3 – Capital Assets:

| Governmental Activities | Balance, 1/1/24 | Additions | Deletions | Balance, 12/31/24 |
|---|---------------------|------------------|--------------|----------------------|
| Not Depreciable: | | | | |
| Land | \$ 131,688 | \$ 110,875 | \$ -- | \$ 242,563 |
| Construction in Process | -- | 60,599 | -- | 60,599 |
| Depreciable: | | | | |
| Buildings and improvements | 2,060,318 | 44,167 | -- | 2,104,485 |
| Streets and improvements | 6,659,125 | 640,816 | -- | 7,299,941 |
| Equipment | 78,360 | 7,613 | -- | 85,973 |
| Vehicles | 451,398 | 17,096 | -- | 468,494 |
| Total Cost | 9,380,889 | 881,166 | -- | 10,262,055 |
| Less Accumulated Depreciation: | | | | |
| Buildings | 465,871 | 62,040 | -- | 527,911 |
| Streets and improvements | 2,324,038 | 248,757 | -- | 2,572,795 |
| Equipment | 23,600 | 15,564 | -- | 39,164 |
| Vehicles | 132,099 | 65,611 | -- | 197,710 |
| Total Accumulated Depreciation | 2,945,608 | 391,972 | -- | 3,337,580 |
| Capital Assets, Net | \$ 6,435,281 | \$489,194 | \$ -- | \$ 6,924,475 |
| Depreciation expense is allocated as follows: | | | | |
| Governmental activities | | | | \$ 114,015 |
| Public works | | | | 271,302 |
| Culture, parks, and recreation | | | | 6,655 |
| | | | | \$ 391,972 |

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 4 - Colorado Intergovernmental Risk Sharing Agency (CIRSA):

CIRSA is a separate legal entity established by member municipalities pursuant to the provisions of Colorado Revised Statutes and the Colorado Constitution. In February, 1986, the Town Board authorized participation in the agency. The Town has participated each year since then.

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

The Town recognizes an expenditure for the amount paid to CIRSA annually for these coverages. The Town paid \$66,875 to CIRSA in 2024, which includes \$20,985 for workers compensation coverage. Settled claims have not exceeded this coverage in any of the past three fiscal years.

NOTE 5 - Contingencies:

In 1992, Colorado voters approved "Amendment One", or the Taxpayer's Bill of Rights (TABOR). TABOR requires voter approval for any new tax, tax rate increase, mill levy increase, or new debt. Voter approval is also required to increase annual property taxes, revenue, or spending by more than inflation plus a local growth factor. Spending not subject to TABOR includes that from enterprise activities, gifts, federal funds, reserve expenditures, damage awards, or property sales.

In November 1995, the electors of the Town of Garden City voted to supersede TABOR and to collect, retain, and expend the full proceeds of all taxes, fees, and other revenue without increasing or adding taxes of any kind.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the applicable requirements of the Amendment. Included in the accompanying financial statements are emergency reserves required by TABOR, of at least 3% of fiscal year spending, recorded in the General Fund.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 6 – Statewide Retirement Plan:

The Town participates in the Statewide Retirement Plan (SWRP), a cost-sharing multiple-employer defined benefit pension fund administered by the Fire and Police Pension Association of Colorado (FPPA). The net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the plan have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

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

A member is eligible for retirement after attainment of age 55 with at least five years of credited service. A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis.

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

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

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

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

Benefits paid to retired members and beneficiaries may be increased annually on October 1 via cost of living adjustment (COLA). COLAs may be compounding or non-compounding. The increase in benefits, if any, is based on the FPPA Board of Director's discretion. Compounding COLAs can range from 0 percent to the higher of 3 percent or the Consumer Price Index for Urban Wage Earners and Clerical Workers. Non-compounding COLAs take into consideration the investment returns, compounding COLAs and other economic factors. COLAs may begin once the retired member has been receiving retirement benefits for at least 12 calendar months prior to October 1.

Upon termination, the vested account balance within the Money Purchase Component becomes available to the member. Upon termination, a member may elect to have their member contributions, along with 5.0 percent as interest, returned as a lump sum distribution in lieu of a retirement benefit.

Contributions: Contribution rates for the Plan are set by state statute. The FPPA Board of Directors may further increase the required contributions, equally between employer and member, upon approval through an election of both employers and members.

Members of the Defined Benefit Component contribute 12.0 percent of base salary. In 2020, legislation was enacted to increase the employer contributions rate to the Plan beginning in 2021. Employer contribution rates will increase 0.5 percent annually through 2030 to a total of 13.0 percent of base salary. These increases result in a combined contribution rate of 25.0 percent of base salary in 2030. In 2023, the total combined member and employer contribution rate was 21.5 percent.

Contributions from Defined Benefit Component members and employers of plans reentering the Defined Benefit Component are established by resolution and approved by the FPPA Board of Directors. The continuing rate of contribution for reentry groups is determined for each reentry group. The additional contribution amount is determined locally and may be paid by the member, the employer or split 50/50. Per the 2020 legislation, the required employer contribution rate for reentry departments also increases 0.5 percent annually. These increases result in a minimum combined contribution rate of 25.2 percent in 2030. In 2023, the total minimum required member and employer contribution rate was 21.7 percent.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

Members of the Social Security Component contribute 6.0 percent of base salary. Per the 2020 legislation, employer contribution rates will increase 0.25 percent annually through 2030 to a total of 6.5 percent of base salary. These increases result in a combined contribution rate of 12.5 percent of base salary in 2030. In 2023, the total combined member and employer contribution rate was 10.75 percent.

The Hybrid Defined Benefit Component and Money Purchase Component members and their employers are currently each contributing at the rate determined by the individual employer. Effective January 1, 2023, the employer and member minimum contribution rates will increase by 0.125 percent annually until they reach a minimum rate of 9 percent each and at least a combined rate of 18 percent in 2030. In 2023, the total minimum combined member and employer contribution rate was 16.25 percent.

The Hybrid Defined Benefit Component sets contribution rates at a level that enables the defined benefits to be fully funded at the member's retirement date. The amount allocated to the Hybrid Defined Benefit Component is set annually by the FPPA Board of Directors. The Hybrid Defined Benefit Component contribution rate from July 1, 2023 through June 30, 2024 is 14.24 percent. The Hybrid Defined Benefit Component contribution rate from January 1, 2023 through June 30, 2023 was 13.90 percent. Contributions in excess of those necessary to fund the defined benefit are allocated to the member's self-directed account in the Money Purchase Component.

A member of the Plan may elect to make voluntary after-tax contributions to the Money Purchase Component of the Plan. Additional voluntary contributions from the employer are made on a pre-tax basis.

Within the Money Purchase Component, members are always fully vested in their own contributions, as well as the earnings on those contributions. Vesting in the employer's contributions within the Money Purchase Component, and earnings on those contributions occurs according to the vesting schedule set by the plan document at 20 percent per year after the first year of service and to be 100 percent vested after five years of service or the attainment of age 55. Employer and member contributions are invested in funds at the discretion of members.

A member of the Plan may elect to make voluntary after-tax contributions to the Money Purchase Component of the Plan. Additional voluntary contributions from the employer are made on a pre-tax basis.

Employer contributions are recognized by the SWRP Plan in the period in which the compensation becomes payable to the member and the Town is statutorily committed to pay the contributions to the SWRP Plan. Employer contributions recognized by the SWRP Plan from the Town were \$38,123 for the year ended December 31, 2024.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

At December 31, 2024, the Town reported a liability of \$0 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2024. The Town proportion of the net pension asset was based on Town contributions to the SWRP for the calendar year 2023 relative to the total contributions of participating employers to the SWRP Plan.

At December 31, 2024, the Town proportion was .03 percent, which was approximately the same as its proportion measured as of December 31, 2023.

Actuarial Valuation Dates: The collective total pension liability as of December 31, 2023 is based upon the January 1, 2024 actuarial valuation. The actuarially determined contributions as of December 31, 2023 are based upon the January 1, 2023 actuarial valuation.

For the year ended December 31, 2024, the Town recognized pension expense of \$26,177. At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| December 31, 2024 | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Difference between expected and actual experience | \$ 57,133 | \$ 2,745 |
| Net difference between projected and actual earnings on pension plan investments | 41,017 | -- |
| Changes in assumptions | 33,140 | -- |
| Contributions subsequent to the measurement date | 38,123 | -- |
| Total | \$ 169,413 | \$ 2,745 |

Deferred outflows of resources related to pensions of \$38,123, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending December 31 | Amount |
|-------------------------|------------|
| 2025 | \$ 22,182 |
| 2026 | 32,767 |
| 2027 | 46,848 |
| 2028 | 6,364 |
| 2029 | 7,853 |
| Thereafter | 12,531 |
| | \$ 128,545 |

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

Average Remaining Expected Service Life: The average of the expected remaining service lives of all members in the plan, including active and inactive members, is 8.4106 years determined as of the beginning of the December 31, 2023 measurement period.

Basis of Presentation: The underlying financial information used to prepare the Schedule of Employer Contributions and Schedule of Collective Pension Amounts is based on FPPA's financial statements. FPPA follows the accounting principles and reporting guidelines as set forth by the Governmental Accounting Standards Board. The financial statements are prepared using the accrual basis of accounting and reflect the overall operations of FPPA.

As reported in FPPA's Other Supplementary Schedule of Fiduciary Net Position by Participating Employer in the December 31, 2023 Annual Report, employer contributions to the Statewide Retirement Plan were \$93,183,037 compared to total employer contributions of \$93,332,038 on the Schedule of Employer Contributions. Adjustments were made to annualize employer contributions related to employers newly contributing to the plan, including employer departments completing reentry, and for known significant adjustments of non-recurring amounts.

The Schedule of Collective Pension Amounts represents total pension amounts for the Statewide Retirement Plan. This schedule excludes employer-specific deferral amounts that may need to be recognized to comply with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. Specifically, this schedule excludes deferral amounts arising from the changes in employer proportion, differences between employer contributions and proportionate share of contributions, and employer contributions subsequent to the measurement date.

Collective Net Pension Liability/Asset: The components of the calculation of the net pension liability/(asset) of the Statewide Retirement Plan for participating departments as of December 31, 2023 are shown in the following table:

| | Measurement Date December 31, 2023 |
|--|---|
| Total Pension Liability (A) | \$ 4,212,130,287 |
| Plan Fiduciary Net Position (B) | 4,212,130,287 |
| Employers' Net Pension Liability/(Asset) (A-B) | -0- |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A) | 100.0% |

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

Actuarial Assumptions: The actuarial valuations for the Statewide Retirement Plan were used to determine the total pension liability and actuarially determined contributions for the fiscal year ending December 31, 2023. The valuations used the following actuarial assumption and other inputs:

| | Total Pension Liability | Actuarial Determined Contributions |
|---|-------------------------|------------------------------------|
| Actuarial Valuation Date | January 1, 2024 | January 1, 2023 |
| Actuarial Method | Entry Age Normal | Entry Age Normal |
| Amortization Method | N/A | Level % of Payroll, Open |
| Amortization Period | N/A | 30 Years |
| Long-term Investment Rate of Return, net* | 7.0% | 7.0% |
| Projected Salary Increases* | 4.25% - 11.25% | 4.25% - 11.25% |
| Cost of Living Adjustments (COLA) | 0% | 0% |
| *Includes Inflation at | 2.5% | 2.5% |

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

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

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS **DRAFT**

NOTE 6 – Statewide Retirement Plan - Continued:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent).

Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2023 are summarized in the following table:

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

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the Statewide Retirement Plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

As of the measurement period ending December 31, 2023, the COLA assumption, which was previously 0.00%, was revised to reflect the true nature of Board's Benefits Policy which includes a variable COLA and supplemental payments. Consistent with Board's policy, the new COLA assumption will fluctuate from year to year depending on plan experience and is the long-term COLA assumption which results in no Net Pension Asset. If current assets do not support Total Pension Liabilities using a COLA assumption of greater than 0.00%, then a COLA assumption of 0.00% will be used and a Net Pension Liability will be reported.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

Discount Rate: Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan’s fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan’s projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00 percent; the municipal bond rate is 3.77 percent (based on the weekly rate closest to but not later than the measurement date of the “state & local bonds” rate from Federal Reserve statistical release (H.15)); and the resulting single discount rate is 7.00 percent.

Regarding the sensitivity of the net pension liability/(asset) to changes in the single discount rate, the following presents the plan’s net pension liability/(asset), calculated using a single discount rate of 7.00 percent, as well as what the plan’s net pension liability/(asset) would be if it were calculated using a single discount rate that is one percent lower or one percent higher:

| 1% Decrease | Single Discount Rate Assumption | 1% Increase |
|--------------------|--|--------------------|
| 6.00% | 7.00% | 8.00% |
| \$168,222 | \$-0- | \$-0- |

The net pension liability of \$-0- reflects a reserve for cost of living adjustments and to manage adverse experience of \$5,890 at a 7.00 percent discount rate and \$150,109 at a 8.00 percent discount rate.

Pension plan fiduciary net position: Detailed information about the SWRP’s fiduciary net position is available in FPPA’s publicly available annual comprehensive financial report that can be obtained on FPPA's website at <http://www.FPPAco.org>.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 7 – Deferred Compensation Plan:

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administrated by Mission Square. The Town has the authority to establish and amend the plan provisions. The plan, available to all full-time District employees, permits them to defer a portion of their salaries until future years. All amounts of compensation deferred; all property and rights purchased; and all income, property or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries. The District also contributes to the Section 457 deferred compensation plan. Employees contributed \$5,774 and \$9,041 for the years ended December 31, 2024 and 2023, respectively, and the Town contributed \$70,973 and \$45,501 for the years ended December 31, 2024 and 2023, respectively.

NOTE 8 – Long Term Debt:

A summary of the changes in debt for the year ended December 31, 2024, is as follows:

| | Balance 1/1/24 | Net Additions | Balance 12/31/24 | Due Within One Year |
|---------------------------------|-------------------|------------------|---------------------|------------------------|
| Accrued Compensated Absences | \$ 36,337 | \$ 12,816 | \$ 49,153 | \$ -- |
| Total | \$ 36,337 | \$ 12,816 | \$ 49,153 | \$ -- |

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF GARDEN CITY, COLORADO
GENERAL FUND

DRAFT

Schedule of Revenue Compared with Estimate

| Year Ended December 31, 2024 | Actual | Original Budget | Final Budget | Variance |
|--|---------------------|---------------------|---------------------|-------------------|
| Taxes: | | | | |
| General property | \$ 81,484 | \$ 76,247 | \$ 76,247 | \$ 5,237 |
| Sales | 1,851,359 | 1,900,000 | 1,900,000 | (48,641) |
| Total Taxes | 1,932,843 | 1,976,247 | 1,976,247 | (43,404) |
| Licenses and Permits: | | | | |
| Building permits | 8,608 | 2,000 | 2,000 | 6,608 |
| Liquor licenses | 1,678 | 1,575 | 1,575 | 103 |
| Business licenses | 36,670 | 32,835 | 32,835 | 3,835 |
| Total Licenses and Permits | 46,956 | 36,410 | 36,410 | 10,546 |
| Intergovernmental: | | | | |
| Contributions and grants | 19,996 | 34,200 | 34,200 | (14,204) |
| Total Intergovernmental | 19,996 | 34,200 | 34,200 | (14,204) |
| Franchise and Other Taxes: | | | | |
| Cigarette tax | 2,326 | 2,000 | 2,000 | 326 |
| Road & vehicle taxes | 15,951 | 14,500 | 14,500 | 1,451 |
| Franchise - utility companies | 22,367 | 25,500 | 25,500 | (3,133) |
| Mineral and severance taxes | 11,880 | 10,000 | 10,000 | 1,880 |
| Total Franchise and Other Taxes | 52,524 | 52,000 | 52,000 | 524 |
| Charges for Services: | | | | |
| Court fees | 42,261 | 18,500 | 18,500 | 23,761 |
| Total Charges for Services | 42,261 | 18,500 | 18,500 | 23,761 |
| Fines and Forfeitures: | | | | |
| Fines - traffic | 99,370 | 60,500 | 60,500 | 38,870 |
| Total Fines and Forfeitures | 99,370 | 60,500 | 60,500 | 38,870 |
| Investment Earnings | | | | |
| Investment income | 451,700 | 216,000 | 210,000 | 241,700 |
| Total Investment Earnings | 451,700 | 216,000 | 210,000 | 241,700 |
| Miscellaneous: | | | | |
| Wholesale fees | 27,459 | 16,000 | 16,000 | 11,459 |
| Other | 22,472 | - | 6,000 | 16,472 |
| Total Miscellaneous | 49,931 | 16,000 | 22,000 | 27,931 |
| Total Revenue | \$ 2,695,581 | \$ 2,375,657 | \$ 2,375,657 | \$ 299,928 |

**TOWN OF GARDEN CITY, COLORADO
GENERAL FUND**

DRAFT

Schedule of Expenditures Compared with Budget

| Year Ended December 31, 2024 | Actual | Original Budget | Final Budget | Variance From Final Budget |
|---------------------------------|----------------|--------------------|-----------------|----------------------------------|
| General Government: | | | | |
| Current operating: | | | | |
| Mayor and Board of Trustees | \$ 30,625 | \$ 28,000 | \$ 28,000 | \$ (2,625) |
| Administrative salaries | 219,074 | 176,250 | 176,250 | (42,824) |
| Municipal judge | 7,505 | 7,605 | 7,605 | 100 |
| Court clerk | 15,239 | 65,050 | 65,050 | 49,811 |
| Employee benefits | 61,294 | 35,729 | 35,729 | (25,565) |
| Utilities | 9,186 | 11,050 | 11,050 | 1,864 |
| Office supplies | 8,716 | 10,350 | 10,350 | 1,634 |
| Telephone | 2,679 | 2,550 | 2,550 | (129) |
| Office expenses | 88,946 | 104,181 | 104,181 | 15,235 |
| Publications | 2,612 | 5,550 | 5,550 | 2,938 |
| Insurance | 36,435 | 41,121 | 41,121 | 4,686 |
| Professional services | 38,543 | 48,700 | 48,700 | 10,157 |
| Legal fees | 66,696 | 68,500 | 68,500 | 1,804 |
| Office equipment | 4,564 | 2,500 | 2,500 | (2,064) |
| Repairs and maintenance | 17,078 | 25,400 | 25,400 | 8,322 |
| Software | 8,888 | 7,600 | 7,600 | (1,288) |
| Total General Government | 618,080 | 640,136 | 640,136 | 22,056 |
| Public Safety: | | | | |
| Current operating: | | | | |
| Police Department salaries | 470,556 | 512,309 | 512,309 | 41,753 |
| Employee benefits | 72,563 | 89,046 | 89,046 | 16,483 |
| Utilities | - | - | - | - |
| Office supplies | 15,557 | 15,450 | 15,450 | (107) |
| Telephone | - | - | - | - |
| Operating expenses | 57,727 | 63,684 | 63,684 | 5,957 |
| Automotive services | 11,023 | 16,500 | 16,500 | 5,477 |
| Insurance | 96,092 | 106,095 | 106,095 | 10,003 |
| Office expenses | 24,052 | 28,763 | 28,763 | 4,711 |
| Other | 29,722 | 35,309 | 35,309 | 5,587 |
| Professional services | - | 5,000 | 5,000 | 5,000 |
| Legal fees | - | 7,000 | 7,000 | 7,000 |
| Publications | - | 300 | 300 | 300 |
| Repairs and maintenance | 24,891 | 18,700 | 18,700 | (6,191) |
| Training and education | 7,049 | 4,000 | 4,000 | (3,049) |
| Total Public Safety | 809,232 | 902,156 | 902,156 | 92,924 |

Continued on next page.

**TOWN OF GARDEN CITY, COLORADO
GENERAL FUND**

DRAFT

Schedule of Expenditures Compared with Budget - Continued

| Year Ended December 31, 2024 | Actual | Original Budget | Final Budget | Variance From Final Budget |
|--|---------------------|---------------------|---------------------|----------------------------------|
| Culture, Parks and Recreation: | | | | |
| Current operating: | | | | |
| Maintenance labor | 29,789 | 30,000 | 30,000 | 211 |
| Operating supplies | 3,355 | 10,850 | 10,850 | 7,495 |
| Utilities | - | 7,500 | 7,500 | 7,500 |
| Repairs and maintenance | 90 | 5,000 | 5,000 | 4,910 |
| Employee benefits | 1,872 | 3,000 | 3,000 | 1,128 |
| Insurance | 1,023 | 3,101 | 3,101 | 2,078 |
| Office expenses | 1,693 | 2,675 | 2,675 | 982 |
| Total Culture, Parks and Recreation | 37,822 | 62,126 | 62,126 | 24,304 |
| Public Works: | | | | |
| Current operating: | | | | |
| Custodial salary | 72,725 | 74,736 | 74,736 | 2,011 |
| Employee benefits | 7,089 | 11,753 | 11,753 | 4,664 |
| Repairs and maintenance | 57,842 | 65,000 | 65,000 | 7,158 |
| Insurance | 5,874 | 10,275 | 10,275 | 4,401 |
| Professional fees | 4,085 | 12,000 | 12,000 | 7,915 |
| Office expenses | 6,005 | 6,679 | 6,679 | 674 |
| Operating expenses | 28,337 | 51,450 | 51,450 | 23,113 |
| Utilities | 14,546 | 20,000 | 20,000 | 5,454 |
| Total Public Works | 196,503 | 251,893 | 251,893 | 55,390 |
| Miscellaneous: | | | | |
| Community programs | 82,035 | 183,200 | 183,200 | 101,165 |
| Operating supplies | 68 | 100 | 100 | 32 |
| Other | 830 | 764 | 764 | (66) |
| Total Miscellaneous | 82,933 | 184,064 | 184,064 | 101,131 |
| Total Expenditures | \$ 1,744,570 | \$ 2,040,375 | \$ 2,040,375 | \$ 295,805 |

Continued on next page.

**TOWN OF GARDEN CITY, COLORADO
GENERAL FUND**

DRAFT

Schedule of Other Financing Sources (Uses) Compared to Budget

| <u>Year Ended December 31, 2024</u> | <u>Actual</u> | <u>Original Budget</u> | <u>Final Budget</u> | <u>Variance</u> |
|---|---------------|----------------------------|-------------------------|-----------------|
| Other Financing Sources and Uses: | | | | |
| Transfer from Conservation Trust Fund | \$ - | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| Total Other Financing Sources and Uses | \$ - | \$ 3,500 | \$ 3,500 | \$ 3,500 |

TOWN OF GARDEN CITY, COLORADO

DRAFT

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION ASSET - STATEWIDE RETIREMENT PLAN**

| Year Ended December 31 | Cumulative Proportion of Net Pension Asset | Cumulative Proportionate Share (Liability) | Covered Payroll | % of Covered Payroll | Plan Net Position as a % of Total Pension Asset |
|------------------------|--|--|-----------------|----------------------|---|
| 2024 | 0.03% | \$ - | \$ 381,230 | 0.0% | 100% |
| 2023 | 0.03% | (26,629) | 390,875 | -6.8% | 98% |
| 2022 | 0.03% | 171,251 | 342,788 | 50.0% | 107% |
| 2021 | 0.03% | 60,788 | 272,663 | 22.3% | 102% |
| 2020 | 0.03% | 15,836 | 204,753 | 18.3% | 95% |
| 2019 | 0.03% | (37,516) | 198,776 | 11.0% | 106% |

Until a full 10-year trend is compiled, the Town will present information for those years for which information is available.

TOWN OF GARDEN CITY, COLORADO

DRAFT

**SCHEDULE OF EMPLOYER CONTRIBUTIONS -
STATEWIDE RETIREMENT PLAN**

| Year Ended December 31 | Statutorily Required Contributions | Contributions Made | Covered Payroll | % of Covered Payroll |
|------------------------|--|-----------------------|--------------------|----------------------------|
| 2024 | \$ 38,123 | \$ 38,123 | \$ 381,230 | 10.0% |
| 2023 | 31,270 | 31,270 | 390,875 | 9.5% |
| 2022 | 27,423 | 27,423 | 342,788 | 9.0% |
| 2021 | 21,813 | 21,813 | 272,663 | 8.0% |
| 2020 | 19,003 | 19,003 | 204,753 | 8.0% |
| 2019 | 16,380 | 16,380 | 198,776 | 8.0% |

Until a full 10-year trend is compiled, the Town will present information for those years for which information is available.

DRAFT

OTHER SUPPLEMENTARY INFORMATION

DRAFT

**TOWN OF GARDEN CITY, COLORADO
CAPITAL PROJECTS FUND
CAPITAL IMPROVEMENT FUND**

Schedule of Revenue Compared with Estimate

| Year Ended December 31, 2024 | Actual | Original Budget | Final Budget | Variance |
|------------------------------|-------------------|--------------------|-------------------|--------------------|
| Sales taxes | \$ 600,315 | \$ 650,000 | \$ 650,000 | \$ (49,685) |
| Contributions and grants | 16,753 | - | - | 16,753 |
| Total Revenue | \$ 617,068 | \$ 650,000 | \$ 650,000 | \$ (32,932) |

Schedule of Expenditures Compared with Budget

| Year Ended December 31, 2024 | Actual | Original Budget | Final Budget | Variance from Final Budget |
|------------------------------|-------------------|--------------------|-------------------|----------------------------------|
| Expenditures: | | | | |
| Capital outlay | \$ 881,166 | \$ 728,882 | \$ 898,882 | \$ 17,716 |
| Total Expenditures | \$ 881,166 | \$ 728,882 | \$ 898,882 | \$ 17,716 |

TOWN OF GARDEN CITY, COLORADO
SPECIAL REVENUE FUND
CONSERVATION TRUST FUND

DRAFT

Schedule of Revenue Compared with Estimate

| Year Ended December 31, 2024 | Actual | Original Budget | Final Budget | Variance |
|------------------------------|-----------------|-----------------|-----------------|-----------------|
| Intergovernmental | \$ 3,133 | \$ 3,500 | \$ 3,500 | \$ (367) |
| Total Revenue | \$ 3,133 | \$ 3,500 | \$ 3,500 | \$ (367) |

Schedule of Expenditures and Transfers Compared with Budget

| Year Ended December 31, 2024 | Actual | Original Budget | Final Budget | Variance from Final Budget |
|---|-----------------|-----------------|-----------------|----------------------------|
| Parks: | | | | |
| Current operating: | | | | |
| Culture and Recreation | \$ 3,247 | \$ - | \$ - | \$ (3,247) |
| Transfers to General Fund | - | 3,500 | 3,500 | 3,500 |
| Total Expenditures and Transfers | \$ 3,247 | 3,500 | \$ 3,500 | \$ 253 |

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

DRAFT

LOCAL HIGHWAY FINANCE REPORT

City or County:
Weld
YEAR ENDING :
December 2024

This Information From The Records Of Garden City: Prepared By: Cheryl Campbell
Phone: (970) 351-0041

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

| ITEM | A. Local Motor-Fuel Taxes | B. Local Motor-Vehicle Taxes | C. Receipts from State Highway-User Taxes | D. Receipts from Federal Highway Administration |
|--|---------------------------|------------------------------|---|---|
| 1. Total receipts available | | | | |
| 2. Minus amount used for collection expenses | | | | |
| 3. Minus amount used for nonhighway purposes | | | | |
| 4. Minus amount used for mass transit | | | | |
| 5. Remainder used for highway purposes | | | | |

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

| ITEM | AMOUNT | ITEM | AMOUNT |
|---|--------|---|--------|
| A. Receipts from local sources: | | A. Local highway disbursements: | |
| 1. Local highway-user taxes | | 1. Capital outlay (from page 2) | 0 |
| a. Motor Fuel (from Item I.A.5.) | | 2. Maintenance: | 14,489 |
| b. Motor Vehicle (from Item I.B.5.) | | 3. Road and street services: | |
| c. Total (a.+b.) | | a. Traffic control operations | 0 |
| 2. General fund appropriations | | b. Snow and ice removal | |
| 3. Other local imposts (from page 2) | 4,443 | c. Other | 0 |
| 4. Miscellaneous local receipts (from page 2) | 0 | d. Total (a. through c.) | 0 |
| 5. Transfers from toll facilities | | 4. General administration & miscellaneous | 0 |
| 6. Proceeds of sale of bonds and notes: | | 5. Highway law enforcement and safety | |
| a. Bonds - Original Issues | | 6. Total (1 through 5) | 14,489 |
| b. Bonds - Refunding Issues | | B. Debt service on local obligations: | |
| c. Notes | | 1. Bonds: | |
| d. Total (a. + b. + c.) | 0 | a. Interest | |
| 7. Total (1 through 6) | 4,443 | b. Redemption | |
| B. Private Contributions | | c. Total (a. + b.) | 0 |
| C. Receipts from State government (from page 2) | 11,509 | 2. Notes: | |
| D. Receipts from Federal Government (from page 2) | 0 | a. Interest | |
| E. Total receipts (A.7 + B + C + D) | 15,951 | b. Redemption | |
| | | c. Total (a. + b.) | 0 |
| | | 3. Total (1.c + 2.c) | 0 |
| | | C. Payments to State for highways | |
| | | D. Payments to toll facilities | |
| | | E. Total disbursements (A.6 + B.3 + C + D) | 14,489 |

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

| | Opening Debt | Amount Issued | Redemptions | Closing Debt |
|------------------------------|--------------|---------------|-------------|--------------|
| A. Bonds (Total) | | | | 0 |
| 1. Bonds (Refunding Portion) | | | | |
| B. Notes (Total) | | | | 0 |

V. LOCAL ROAD AND STREET FUND BALANCE

| | A. Beginning Balance | B. Total Receipts | C. Total Disbursement | D. Ending Balance | E. Reconciliation |
|--|----------------------|-------------------|-----------------------|-------------------|-------------------|
| | 0 | 15,951 | 15,951 | 0 | 0 |

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

DRAFT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2024

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

| ITEM | AMOUNT | ITEM | AMOUNT |
|-----------------------------------|---------------------------|---|---------------------------|
| A.3. Other local imposts: | | A.4. Miscellaneous local receipts: | |
| a. Property Taxes and Assessments | | a. Interest on investments | |
| b. Other local imposts: | | b. Traffic Fines & Penalties | |
| 1. Sales Taxes | 430 | c. Parking Garage Fees | |
| 2. Infrastructure & Impact Fees | | d. Parking Meter Fees | |
| 3. Liens | | e. Sale of Surplus Property | |
| 4. Licenses | 0 | f. Charges for Services | |
| 5. Specific Ownership &/or Other | 4,012 | g. Other Misc. Receipts | |
| 6. Total (1. through 5.) | 4,443 | h. Other | 0 |
| c. Total (a. + b.) | 4,443 | i. Total (a. through h.) | 0 |
| | (Carry forward to page 1) | | (Carry forward to page 1) |

| ITEM | AMOUNT | ITEM | AMOUNT |
|--|--------|--|---------------------------|
| C. Receipts from State Government | | D. Receipts from Federal Government | |
| 1. Highway-user taxes | 10,255 | 1. FHWA (from Item I.D.5.) | |
| 2. State general funds | | 2. Other Federal agencies: | |
| 3. Other State funds: | | a. Forest Service | |
| a. State bond proceeds | | b. FEMA | |
| b. Project Match | | c. HUD | |
| c. Motor Vehicle Registrations | 1,254 | d. Federal Transit Admin | |
| d. Other (Specify) - DOLA Grant | | e. U.S. Corps of Engineers | |
| e. Other (Specify) | | f. Other Federal | |
| f. Total (a. through e.) | 1,254 | g. Total (a. through f.) | 0 |
| 4. Total (1. + 2. + 3.f) | 11,509 | 3. Total (1. + 2.g) | |
| | | | (Carry forward to page 1) |

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

| | ON NATIONAL HIGHWAY SYSTEM (a) | OFF NATIONAL HIGHWAY SYSTEM (b) | TOTAL (c) |
|---|---|--|---------------------------|
| A.1. Capital outlay: | | | |
| a. Right-Of-Way Costs | | | 0 |
| b. Engineering Costs | | | 0 |
| c. Construction: | | | |
| (1). New Facilities | | | 0 |
| (2). Capacity Improvements | | | 0 |
| (3). System Preservation | | | 0 |
| (4). System Enhancement & Operation | | | 0 |
| (5). Total Construction (1) + (2) + (3) + (4) | 0 | 0 | 0 |
| d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5) | 0 | 0 | 0 |
| | | | (Carry forward to page 1) |

Notes and Comments:

24/7 FLASHING BLINKERSTOP[®]

BlinkerStop[®] Flashing LED signs are edge-lit signs engineered to capture drivers' attention and increase roadway compliance with highly visible red LEDs.

- Proven to reduce blow-throughs by 52.9%
- Programmed to flash 24 hours a day, 7 days a week with Dusk 'til Dawn options available
- Solar or AC power options to work in any setting
- Lightweight system for simple installation
- MUTCD-compliant, made in the USA
- Ruggedized BlinkerStop[®] upgrade available that can withstand extreme conditions, including falling debris, heavy winds and plowed or blowing snow



POPULAR OPTIONS

Other options available upon request



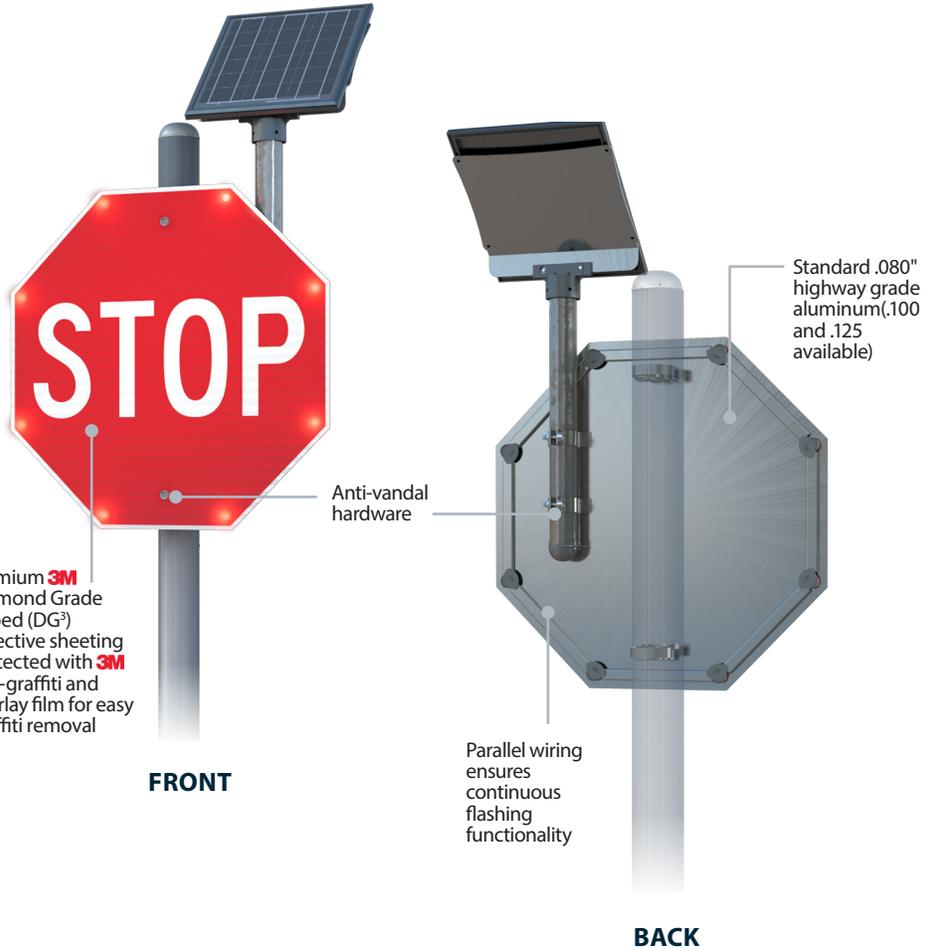
13W SOLAR PANEL
14Ah BATTERY CAPACITY



13W SELF-CONTAINED
TOP-OF-POLE SOLAR CABINET
28Ah BATTERY CAPACITY



120VAC



SYSTEM SPECIFICATIONS

| | |
|------------------------------------|---|
| SIGN LEGEND | R1-1 |
| DIMMING | Variable based on photocell sensor input or 6V solar panel |
| LED TYPE | Red environmentally-sealed, high-power LED |
| LED LIFE EXPECTANCY | 100,000 hours |
| VISIBILITY | Daytime: more than 1,000 feet Nighttime: more than 1 mile |
| ENCLOSED ALUMINUM CHANNELS | Protect wiring against inclement weather, tampering and vandalism |
| AUTONOMY | 30+ days (when applicable) |
| OPERATING TEMPERATURE RANGE | -40°F to 122°F (-40°C to 50°C) |
| DIMENSIONS | 24"W x 24"H x 1"D 30"W x 30"H x 1"D 36"W x 36"H x 1"D 48"W x 48"H x 1"D |
| WARRANTY | 3-year limited battery warranty 5-year limited system warranty 10-year limited solar panel warranty |

(800) 236-0112

TAPCOnet.com



Safe travels:

Traffic and Parking Control Co., LLC
5100 West Brown Deer Rd
Brown Deer, WI 53223
United States of America
Phone No.:800-236-0112
E-Mail: customerservice@tapconet.com

SALES QUOTE

SALES QUOTE DATE

7/8/2025

SALES QUOTE NUMBER

Q25011070

CUSTOMER NO.

C118178

Page: 1

BILL TO

Olsson
Paul Emery
121 S Tejon St Ste 1111
Colorado Springs, CO 80903-2214
United States of America

SHIP TO

Olsson
Paul Emery
121 S Tejon St Ste 1111
Colorado Springs, CO 80903-2214
United States of America

| Ext. Document No. | SHIP VIA | TERMS | SALESPERSON | VALID UNTIL |
|-------------------|----------------------------|-------|--------------|-------------|
| | BEST RATE Free Shipping | Cash | Dave Donovan | 8/7/2025 |

| Item/Description | U/M | Quantity | Unit Price | Total Price |
|---|------|----------|------------|-------------|
| 2180-00209 BlinkerSign, R1-1, 30"x.080, Stop, DG3, Red, Solar, 24/7, 8 Red LEDs, SnglePostMnt | Each | 2 | 1,350.00 | 2,700.00 |
| 2438-00001 Sign Mounting Kit, Square/U-Channel, Anti-Vandal For Mounting One Blinker Sign to 2" Sq & U-Channel | Each | 2 | 16.00 | 32.00 |

Pricing Includes Freight

| | |
|-------------------|-----------------|
| Subtotal: | 2732.00 |
| Invoice Discount: | 0.00 |
| Total Sales Tax: | 0.00 |
| Total: | 2,732.00 |

All prices are listed in US Dollar (USD)
For terms and conditions, please visit <https://tapconet.com/terms-conditions>



Estimate

AM Signal, LLC
 8100 Southpark Way, Unit A-10
 Littleton, CO 80120
 Ph: 720-348-6925 Fx: 720-348-6950

| Date | Estimate # |
|----------|------------|
| 7/7/2025 | 14733 |

| Bill To |
|---|
| Olsson 1525 Raleigh Street Ste 400 Denver CO 80204 |

| Ship To |
|---|
| Olsson 1525 Raleigh Street Ste 400 Denver CO 80204 |

| SO Type | Contract # | Terms | FOB | Expires | Primary Sales Rep |
|----------|------------|-------|-------------|----------|-------------------|
| Standard | | | Destination | 8/6/2025 | Sean Bosserman |

| Notes | Freight Options |
|-------|-------------------------------|
| | Charge Pre-determined Freight |

| Item # | Quantity | Units | Item | Description | Rate | Amount |
|--------|----------|-------|--------------------------|--|--------|----------|
| 1 | 2 | Ea | TRAFFI M75-SA300-BSC2 | TRAFFI M75-SA300-BSC2 20 Watt Solar Basic Sign Controller - Stand Alone, Simple Plug and Play ** If scheduling is required, must upgrade to an intelligent controller ** | 818.45 | 1,636.90 |
| 2 | 2 | Ea | TRAFFI M75-R3030-WR01 | TRAFFI M75-R3030-WR01 30" Flasher Ring, Stop, Red | 507.90 | 1,015.80 |

AM Signal, LLC
 8100 Southpark Way, Unit A-10
 Littleton, CO 80120
 Ph: 720-348-6925 Fx: 720-348-6950

| Date | Estimate # |
|----------|------------|
| 7/7/2025 | 14733 |

| Item # | Quantity | Units | Item | Description | Rate | Amount |
|--------|----------|-------|--------------------------|--|--------|--------|
| 3 | 2 | Ea | TRAFFI K01-30305-0011 | K01-30305-0011 30" STOP Sign R1-1 | 163.20 | 326.40 |

| | |
|--------------------------|-------------------|
| Subtotal | 2,979.10 |
| Shipping Cost (Best Way) | 250.00 |
| Total | \$3,229.10 |

Quote valid for 30 days. Restock fees may apply for returned materials.
 Seller reserves the right to make an equitable adjustment by providing Buyer with new unit pricing if the Buyer's Purchase Order includes a variation in the quantity of any item from the time it was quoted on the Seller's Estimate.
 Pursuant to C.R.S. §5-2-212, AM Signal may impose a processing surcharge in an amount not to exceed 2% of the total payment by use of a credit or charge card.
 Changes to the pricing of current and future orders may be impacted by changing tariffs imposed, depending on the timing of shipment and product type. AM Signal will make every effort to communicate any changes as soon as we are notified.



14733

From: Paul Emery <pemery@olsson.com>

Sent: Tuesday, July 8, 2025 5:25:02 PM

To: Timothy Costello <tcostello@gardencityco.gov>

Cc: Larry Haas <lhaas@olsson.com>

Subject: LED Stop Sign Replacement

Hello Tim.

I have received quotes from two vendors for pricing on the Trafficalm LED enhanced stop signs. As of right now, I have not yet received a response from Tapco, who is the brand we mentioned in our meeting. I had hoped to get you info on both systems, but Tapco seems to be transitioning their distributors for our region. I will offer the info as soon as I get it.

Labor to install the two signs will be \$1120. There will also be a mobilization fee of \$1000. The lower of the two price quotes is from AM Signal based out of Littleton, CO. Their price is \$3229.10 .

Your estimated total will be \$5349.10

Let me know if you have any concerns.

Paul Emery

Technology

D 303.214.3465

C 720.413.4258

121 S. Tejon St. Suite 1111

Colorado Springs, CO 80903

olsson[®]

Follow Us: [Facebook](#) / [Instagram](#) / [LinkedIn](#) / [YouTube](#)

[View Legal Disclaimer](#)



Quote

Traffic Signal Controls, Inc.
 3773 Monarch Street
 Unit E
 Frederick, CO 80516

| Order # | Date |
|-----------------|------------|
| SY 38605 | 07/08/2025 |

| Bill To: |
|--|
| Olsson Engineering 1525 Raleigh Street #400 Denver, CO 80204 |

| Ship To: |
|--|
| Olsson Engineering 1525 Raleigh Street #400 Denver, CO 80204 |

Contact: Paul Emery

Memos

| Date | User | Memo |
|------|------|------|
| | | |

| Sales Rep | Payment Terms | FOB Point | Carrier | Date Scheduled | PO# |
|-----------|---------------|-----------|----------|----------------|-----|
| CA | Net 30 | Origin | Delivery | 07/08/2025 | |

| Number / Description | Unit Price | Qty Ordered | Total Price |
|---|------------|-------------|-------------|
| M75-SA30M-BSC3 - Duplex - 30 Watt Solar Basic Controller, Stand Alone, Simple Plug and Play, 24Ah AGM Battery | \$1,860.00 | 2 ea | \$ 3,720.00 |
| SIGN-RING STOP R 30 - Ring, Flasher, Trafficalm, 30" Red, STOP | \$0.00 | 2 ea | \$ 0.00 |
| M75-SQTOP-0000 - Square Top Mount | \$0.00 | 2 ea | \$ 0.00 |

| | |
|-------------------|-------------------|
| Subtotal: | \$3,720.00 |
| Sales Tax: | \$0.00 |
| Total: | \$3,720.00 |

Approval: _____ Date: _____

From: Build West Construction LLC <kerseypier@aol.com>

Sent: Monday, June 30, 2025 10:30:18 AM

To: Cheryl Campbell <ccampbell@gardencityco.gov>

Subject: Road Base Quote

Cheryl,

- It would cost approximately \$ 3,800.00 to place 5" of Class 6 road base to the east of the building. Based on 60 Tons of material. We can get this placed next week delivery is about a week out from time of order.
- Please see attached Technical Data Sheet for Lexel Sealant. As far as I know I have never had a failure with this product, I have been using it for like applications for approximately 20 years. Unfortunately, they only make it in white and clear which both let light through. There are products that we can use to block the light from the bottom side if you would like. I really don't want to cut into the end wall sheets, but I will if that is what you desire.

Thanks,

Jay Pier

Build West Construction LLC

970-545-2719



Earth Green Fence Products
 408 SE 14th St
 Loveland, Co 80537
 Ph: 970-667-2259 or 303-359-3328
 Fax: 970-669-1004
 E-mail: info@earthgreenfence.com
 Website: www.earthgreenfence.com

Proposal/Contract

| | |
|-----------------------|----------|
| Proposal Date: | 7/9/2025 |
| Proposal #: | 6987 |



Bill To:

Town of Garden City
 621 27th Street Road
 Garden City, Co 80631
 970-351-0041
 info@townofgardencity.com

Terms: Due Upon Completion

Acceptance Signature

| Qty | Description | Rate | Amount |
|-----|--|-----------|-----------|
| | Job: Install ~212ft of 6ft & 20ft of 4ft Trex Woodland Brown Composite fence | | |
| 31 | WOODLAND BROWN 5X5X108 9FT POST | | 0.00 |
| 31 | WOODLAND BROWN 5" FLAT CAP | | 0.00 |
| 27 | WOODLAND BROWN PANEL KIT 6 X 8 | | 0.00 |
| 30 | WOODLAND BROWN 91" TOP RAIL | | 0.00 |
| 513 | WOODLAND BROWN 67" PICKETS | | 0.00 |
| 88 | W. BROWN 91" BOTTOM RAIL COVER | | 0.00 |
| 30 | 90.5" BOTTOM RAIL ALUMINUM INSERT | | 0.00 |
| 120 | TREX BRACKET | | 0.00 |
| 31 | Cement mix 80lb | | 0.00 |
| 1 | Materials & Installation | 24,143.80 | 24,143.80 |

| | | |
|---|--------------|--------------------|
| By accepting this quote and requesting us to complete your project, you agree to accept all the terms listed below. | Total | \$24,143.80 |
|---|--------------|--------------------|

All material is guaranteed to be as specified and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a timely manner. Any alterations or deviations from proposal plan involving additional labor or materials will be billed accordingly. Any partial section installation will be considered to be the same as a full section. Any unknown conditions at time of bid may alter final job cost. We are not responsible for any damage done to sprinkler head and irrigation systems. Full payment is due upon job completion. Earth Green reserves the right to pass on the finance and late fee charge on all past due accounts.

Garden City Police Department

Monthly CAD Incidents / Calls For Service

06 / 2025

Total Overall Incidents (By Method Received)

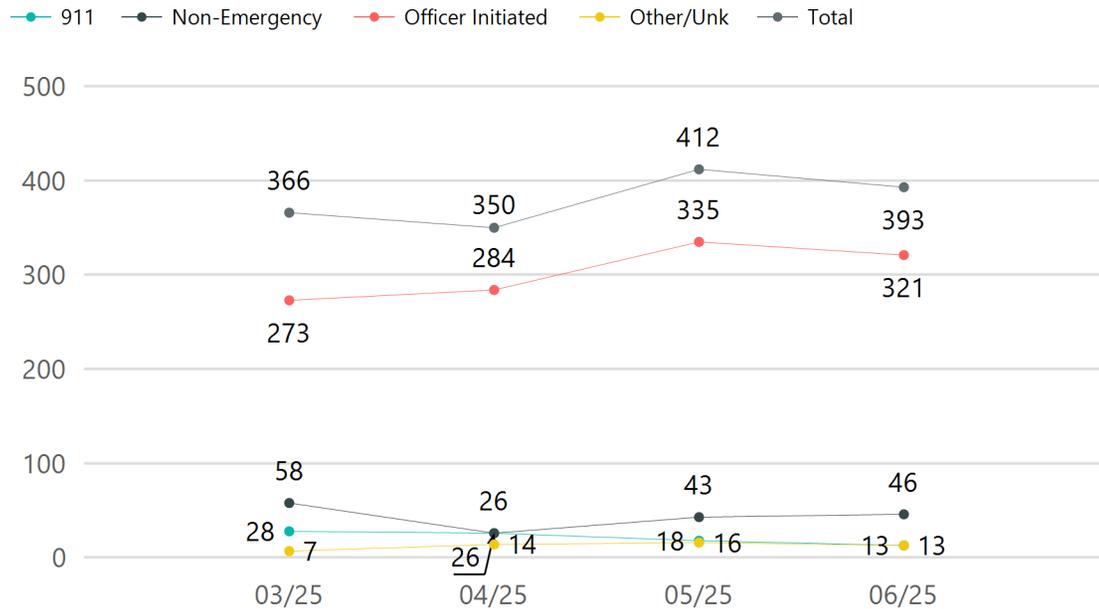
| Total | <u>393</u> |
|-------------------|------------|
| 911 | 13 |
| Non-Emergency | 46 |
| Officer Initiated | 321 |
| Unknown | 13 |

Total Overall Incidents (By Priority)

| Total | <u>393</u> |
|----------------------|------------|
| 1 - Critical | 1 |
| 2 - High | 9 |
| 3 - Medium | 49 |
| 4 - Low | 13 |
| 5 - General Services | 155 |
| 9 - Traffic / CC | 166 |

The Incidents counted and considered in this report are any Incidents in which any "Unit" belonging to the listed Agency was attached to - regardless of physical jurisdiction, regardless of disposition, and regardless of whether or not that "Unit" or the listed Agency was considered "Primary". The primary scope of this report includes incidents which occurred within the prior month from the time of publishing - although some report objects may include historical data for comparison.

Incident counts over Last 4 Months (By Category of Method Received)



Top 10 Incident Locations

| | |
|--|----------|
| 2603 8TH AVE (EVERYDAY STORE - 8TH AVE) | 8 |
| 2506 6TH AVE (HIGH PLAINZ STRAINS) | 4 |
| 510 25TH ST (EL RODEO NIGHTCLUB) | 3 |
| 540 27TH ST (NATURES HERB - REC 27TH ST) | 3 |
| 2619 8TH AVE | 3 |
| 26TH ST / 9TH AVE | 2 |
| 8TH AVE / 27TH STREET RD | 2 |
| 843 28TH ST (COUNTRY CORNER FEED AND TACK,LLC) | 2 |
| 2526 8TH AVE (EZ PAWN) | 2 |
| 2707 7TH AVE | 1 |

This list includes the top 10 locations by incident occurrence during the last month. This list does not include officer-initiated incidents, or any incidents located at the address of the Police Department.

Count of Incidents (Overall) by Day of Week and Hour of Day - 06 / 2025

| | 0 | 1 | 2 | 3 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | Total |
|-----------|----|----|----|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------|
| Sunday | 14 | 7 | 7 | 2 | | | 2 | 4 | 1 | 3 | 5 | 4 | 3 | 5 | 1 | 2 | 3 | | 2 | 7 | 5 | 1 | 78 |
| Monday | 3 | 2 | 1 | | | | | 1 | 1 | 1 | 2 | 1 | | | | | 2 | 2 | 4 | 5 | 1 | 3 | 29 |
| Tuesday | | | | | | | 1 | 2 | 1 | | 1 | 1 | 1 | 1 | | 1 | 3 | 1 | 6 | 10 | 2 | 4 | 35 |
| Wednesday | | 2 | | | | 1 | | 3 | 1 | 1 | | | | 2 | | 1 | 7 | | 3 | 2 | 1 | 2 | 26 |
| Thursday | 3 | | 3 | 1 | | 1 | 5 | 1 | 5 | 3 | | 4 | 1 | 3 | | 3 | 4 | 1 | 4 | 1 | 5 | 3 | 51 |
| Friday | 7 | 3 | 3 | | | 1 | 1 | 2 | 6 | 1 | | 4 | 6 | 5 | 2 | 5 | 8 | | 8 | 8 | 6 | 7 | 83 |
| Saturday | 8 | 3 | 4 | 4 | 1 | 2 | 1 | 4 | 3 | 3 | 2 | 1 | 6 | 2 | 1 | 1 | 7 | 1 | 3 | 14 | 6 | 14 | 91 |
| Total | 35 | 17 | 18 | 7 | 1 | 5 | 10 | 17 | 18 | 12 | 10 | 15 | 17 | 18 | 4 | 13 | 34 | 5 | 30 | 47 | 26 | 34 | 393 |

Count of Incidents (Recieved Calls) by Day of Week and Hour of Day - 06 / 2025

| | 0 | 1 | 2 | 3 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 17 | 18 | 19 | 20 | 21 | 23 | Total | |
|-----------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|-------|----|
| Sunday | 3 | 1 | 2 | | | | | | | 1 | 1 | 1 | 1 | 1 | | 3 | | | | | 1 | 15 |
| Monday | 2 | | | | | | | 1 | 1 | 1 | 2 | 1 | | | | 1 | 1 | 1 | 3 | | | 14 |
| Tuesday | | | | | | | 1 | 2 | | | | 1 | 1 | | 1 | 1 | | | | | | 7 |
| Wednesday | | 1 | | | | 1 | | 2 | 1 | | | | | 2 | | 1 | | | | | | 8 |
| Thursday | | | | | | | 2 | | 1 | 2 | | 2 | 1 | | 1 | | 1 | | | | | 10 |
| Friday | | 1 | | | | | 1 | | | | | | 1 | 2 | 1 | 1 | | 1 | 1 | | | 9 |
| Saturday | 2 | 1 | | 1 | 1 | 1 | | | | | | | 1 | | | 2 | | | | | | 9 |
| Total | 7 | 4 | 2 | 1 | 1 | 2 | 4 | 5 | 3 | 4 | 3 | 5 | 5 | 5 | 3 | 9 | 2 | 2 | 4 | 1 | | 72 |

Count of Incidents (Officer Initiated) by Day of Week and Hour of Day - 06 / 2025

| | 0 | 1 | 2 | 3 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | Total | |
|-----------|----|----|----|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------|-----|
| Sunday | 11 | 6 | 5 | 2 | | 2 | 4 | 1 | 2 | 4 | 3 | 2 | 4 | 1 | 2 | | | 2 | 7 | 5 | | | 63 |
| Monday | 1 | 2 | 1 | | | | | | | | | | | | | 1 | 1 | 3 | 2 | 1 | 3 | | 15 |
| Tuesday | | | | | | | | 1 | | 1 | | | | 1 | | 2 | 1 | 6 | 10 | 2 | 4 | | 28 |
| Wednesday | | 1 | | | | | 1 | | 1 | | | | | | 1 | 6 | | 3 | 2 | 1 | 2 | | 18 |
| Thursday | 3 | | 3 | 1 | 1 | 3 | 1 | 4 | 1 | | 2 | | 3 | | 2 | 4 | | 4 | 1 | 5 | 3 | | 41 |
| Friday | 7 | 2 | 3 | | 1 | | 2 | 6 | 1 | | 4 | 5 | 3 | 2 | 4 | 7 | | 7 | 7 | 6 | 7 | | 74 |
| Saturday | 6 | 2 | 4 | 3 | 1 | 1 | 4 | 3 | 3 | 2 | 1 | 5 | 2 | 1 | 1 | 5 | 1 | 3 | 14 | 6 | 14 | | 82 |
| Total | 28 | 13 | 16 | 6 | 3 | 6 | 12 | 15 | 8 | 7 | 10 | 12 | 13 | 4 | 10 | 25 | 3 | 28 | 43 | 26 | 33 | | 321 |

Traffic Data - 06 / 2025

Traffic Accidents

| Nature | Total | Report | Serviced call |
|-------------------------------|----------|----------|---------------|
| Total | 4 | 2 | 2 |
| Traffic Accident | 1 | 0 | 1 |
| Traffic Accident Hit and Run | 1 | 1 | 0 |
| Traffic Accident Unknown Inj. | 2 | 1 | 1 |

Top 5 Traffic Accident Locations

| | |
|---------------------|----------|
| 8TH AVE / 27TH ST | 1 |
| 26TH ST / 8TH AVE | 1 |
| HIGHWAY 34 / WCR 49 | 1 |
| 7TH AVE / 27TH ST | 1 |

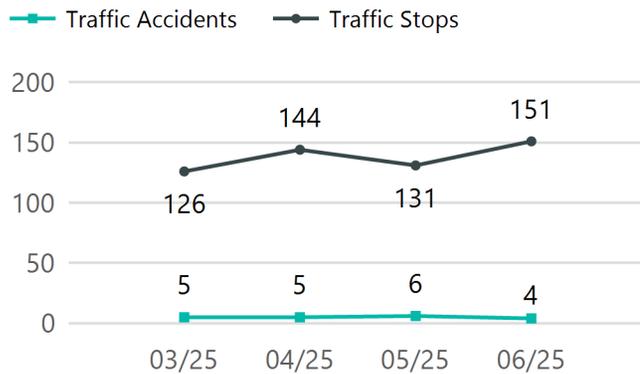
Traffic Stops

| | Total | Report | Serviced call | Ticket Issued | Warning |
|--------------|------------|----------|---------------|---------------|-----------|
| Total | 151 | 7 | 4 | 91 | 49 |
| Traffic Stop | 151 | 7 | 4 | 91 | 49 |

Top 5 Traffic Stop Locations

| | |
|---|-----------|
| 900 HIGHWAY 34 BYP EB | 16 |
| 28TH ST / 8TH AVE | 7 |
| 2701 8TH AVE (OREILLY AUTO PARTS - 8TH AVE) | 6 |
| 26TH ST / HIGHWAY 85 BUSINESS NB | 6 |
| 2900 8TH AVE | 4 |

Traffic Incident Counts - Last 4 months



All Incidents by Nature/Disposition in Time Period - 06 / 2025

| Problem | Total | False Alarm | Message Left | Report | Serviced call | Ticket Issued | Warning |
|-------------------------------|--------------|--------------------|---------------------|---------------|----------------------|----------------------|----------------|
| Total | 393 | 3 | 1 | 30 | 213 | 93 | 53 |
| Animal At Large | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Animal Complaint | 3 | 0 | 0 | 0 | 3 | 0 | 0 |
| Area Watch | 31 | 0 | 0 | 0 | 31 | 0 | 0 |
| Assault | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| Assist Other Agency | 2 | 0 | 0 | 0 | 2 | 0 | 0 |
| Bar Check | 22 | 0 | 0 | 0 | 22 | 0 | 0 |
| Burglary Alarm | 4 | 3 | 0 | 0 | 1 | 0 | 0 |
| Business Check | 23 | 0 | 0 | 1 | 20 | 2 | 0 |
| Check Wellbeing | 3 | 0 | 0 | 1 | 2 | 0 | 0 |
| Citizen Assist | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Citizen Contact | 15 | 0 | 0 | 1 | 13 | 0 | 1 |
| Detail | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Disturbance | 5 | 0 | 0 | 4 | 1 | 0 | 0 |
| Follow Up | 31 | 0 | 0 | 3 | 27 | 0 | 1 |
| Foot Patrol | 11 | 0 | 0 | 0 | 11 | 0 | 0 |
| Hazmat | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Hold Up Alarm | 3 | 0 | 0 | 0 | 3 | 0 | 0 |
| Medical | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Meet | 12 | 0 | 0 | 1 | 11 | 0 | 0 |
| Property | 4 | 0 | 1 | 1 | 2 | 0 | 0 |
| Request for Supervisor | 2 | 0 | 0 | 0 | 2 | 0 | 0 |
| Selective Enforcement | 14 | 0 | 0 | 0 | 13 | 0 | 1 |
| Shooting | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Suspicious | 26 | 0 | 0 | 1 | 24 | 0 | 1 |
| Theft | 4 | 0 | 0 | 2 | 2 | 0 | 0 |
| Traffic Accident | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Traffic Accident Hit and Run | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| Traffic Accident Unknown Inj. | 2 | 0 | 0 | 1 | 1 | 0 | 0 |
| Traffic Complaint | 2 | 0 | 0 | 1 | 1 | 0 | 0 |

| Problem | Total | False Alarm | Message Left | Report | Serviced call | Ticket Issued | Warning |
|----------------------|--------------|--------------------|---------------------|---------------|----------------------|----------------------|----------------|
| Traffic Stop | 151 | 0 | 0 | 7 | 4 | 91 | 49 |
| Trespass | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Trespass In-Progress | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| Unwant | 12 | 0 | 0 | 3 | 9 | 0 | 0 |

Garden City, CO PD

Citation Audit by Status

June 1, 2025 - June 30, 2025

Official: All
 Official Assignment:
 Type of Stop: All
 Stop Result: All
 STEP: All
 Status: All

| Citation Number | Citation Date Time | Result | Official Last Name (Badge) | Status | Violation |
|-----------------|--------------------|----------|----------------------------|---------------------|---|
| 22GD000920 | 06/03/2025 11:00 | CITATION | Amick (GC502) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD000921 | 06/20/2025 18:05 | Citation | Amick (GC502) | FORWARDED TO COURTS | RIGHT TURN ON RED LIGHT WHEN PROHIBITED |
| 22GD000922 | 06/24/2025 20:18 | Citation | Amick (GC502) | FORWARDED TO COURTS | RIGHT TURN ON RED LIGHT WHEN PROHIBITED |
| 22GD000923 | 06/25/2025 22:04 | Citation | Amick (GC502) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD000924 | 06/28/2025 16:44 | CITATION | Bird (GC504) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003396 | 06/01/2025 02:28 | Citation | McGarry (GC505) | FORWARDED TO COURTS | VIOLATION OF RED LIGHT |
| 22GD003397 | 06/01/2025 22:24 | Warning | McGarry (GC505) | WARNING | LIGHTED LAMPS REQUIRED |
| 22GD003398 | 06/02/2025 18:15 | Citation | McGarry (GC505) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003399 | 06/07/2025 17:59 | Citation | McGarry (GC505) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003400 | 06/07/2025 18:33 | Citation | McGarry (GC505) | FORWARDED TO COURTS | RIGHT TURN ON RED LIGHT WHEN PROHIBITED |
| 22GD003401 | 06/07/2025 20:52 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003402 | 06/07/2025 21:32 | Warning | McGarry (GC505) | WARNING | LIGHTED LAMPS REQUIRED |
| 22GD003403 | 06/07/2025 23:42 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003404 | 06/08/2025 01:41 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003405 | 06/08/2025 01:59 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003406 | 06/08/2025 21:35 | CITATION | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003407 | 06/08/2025 23:01 | Citation | McGarry (GC505) | FORWARDED TO COURTS | DRIVING UNDER RESTRAINT (MUNICIPAL) FAILED TO DRIVE IN DESIGNATED LANE |
| 22GD003408 | 06/10/2025 21:17 | Citation | McGarry (GC505) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003409 | 06/10/2025 22:05 | Citation | McGarry (GC505) | FORWARDED TO COURTS | RIGHT TURN ON RED LIGHT WHEN PROHIBITED |
| 22GD003410 | 06/14/2025 21:05 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003411 | 06/16/2025 21:14 | Citation | McGarry (GC505) | FORWARDED TO COURTS | DRIVING UNDER RESTRAINT (MUNICIPAL) RIGHT TURN ON RED LIGHT WHEN PROHIBITED |
| 22GD003412 | 06/17/2025 20:31 | Citation | McGarry (GC505) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003413 | 06/17/2025 21:19 | Citation | McGarry (GC505) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003414 | 06/17/2025 21:54 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003415 | 06/21/2025 21:29 | Citation | McGarry (GC505) | FORWARDED TO COURTS | RED AND BLUE LIGHTS PROHIBITED UNINSURED MOTOR VEHICLE |
| 22GD003416 | 06/22/2025 21:47 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003417 | 06/24/2025 19:56 | Warning | McGarry (GC505) | WARNING | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003418 | 06/24/2025 20:15 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003419 | 06/24/2025 23:13 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003420 | 06/29/2025 21:27 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003421 | 06/30/2025 20:44 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT UNINSURED MOTOR VEHICLE |
| 22GD003422 | 06/30/2025 21:29 | Citation | McGarry (GC505) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003423 | 06/30/2025 23:27 | Warning | McGarry (GC505) | WARNING | FAILED TO DIM HEADLIGHTS |
| 22GD003537 | 06/03/2025 18:45 | CITATION | Billings (GC521) | FORWARDED TO COURTS | FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK |
| 22GD003538 | 06/03/2025 20:38 | Citation | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003539 | 06/07/2025 21:21 | Citation | Billings (GC521) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003540 | 06/07/2025 21:52 | Citation | Billings (GC521) | FORWARDED TO COURTS | UNINSURED MOTOR VEHICLE |
| 22GD003542 | 06/10/2025 21:14 | CITATION | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT UNINSURED MOTOR VEHICLE |
| 22GD003543 | 06/13/2025 21:04 | CITATION | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003544 | 06/13/2025 21:48 | Citation | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003545 | 06/13/2025 23:59 | Citation | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003546 | 06/14/2025 21:04 | Citation | Billings (GC521) | FORWARDED TO COURTS | RIGHT TURN ON RED LIGHT WHEN PROHIBITED |
| 22GD003547 | 06/14/2025 21:16 | Citation | Billings (GC521) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003548 | 06/14/2025 21:22 | Citation | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003549 | 06/20/2025 15:09 | CITATION | Lamb (GC520) | FORWARDED TO COURTS | SAFETY BELTS REQUIRED |
| 22GD003550 | 06/20/2025 21:11 | Citation | Billings (GC521) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003553 | 06/20/2025 21:49 | Citation | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003554 | 06/21/2025 12:44 | CITATION | Lamb (GC520) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003555 | 06/21/2025 21:24 | Warning | Billings (GC521) | WARNING | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003556 | 06/21/2025 22:16 | Citation | Billings (GC521) | APPROVED | Drove a MV Without a Valid DL or Instruction Permit RIGHT TURN ON RED WHERE PROHIBITED BY SIGN |
| 22GD003557 | 06/21/2025 22:38 | Citation | Billings (GC521) | FORWARDED TO COURTS | UNINSURED MOTOR VEHICLE |
| 22GD003558 | 06/26/2025 22:30 | CITATION | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |

Garden City, CO PD

Citation Audit by Status

June 1, 2025 - June 30, 2025

Official: All
 Official Assignment:
 Type of Stop: All
 Stop Result: All
 STEP: All
 Status: All

| Citation Number | Citation Date Time | Result | Official Last Name (Badge) | Status | Violation |
|-----------------|--------------------|----------|----------------------------|---------------------|--|
| 22GD003559 | 06/26/2025 23:52 | CITATION | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT UNINSURED MOTOR VEHICLE |
| 22GD003560 | 06/27/2025 20:19 | Citation | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003561 | 06/28/2025 18:30 | Citation | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003562 | 06/28/2025 21:11 | CITATION | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD003563 | 06/28/2025 21:52 | Citation | Billings (GC521) | FORWARDED TO COURTS | DISREGARD STOP SIGN |
| 22GD003564 | 06/28/2025 22:05 | CITATION | Billings (GC521) | FORWARDED TO COURTS | SPEEDING 20-24 MPH OVER LIMIT |
| 22GD004130 | 06/01/2025 09:33 | Citation | Bird (GC504) | FORWARDED TO COURTS | WINDSHIELD/FRONT SIDE WINDOWS NONTRANS/M/M |
| 22GD004131 | 06/01/2025 12:00 | Citation | Bird (GC504) | FORWARDED TO COURTS | SAFETY BELTS REQUIRED |
| 22GD004132 | 06/01/2025 13:17 | Citation | Bird (GC504) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004133 | 06/05/2025 10:44 | Warning | Bird (GC504) | WARNING | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004134 | 06/06/2025 13:07 | Warning | Bird (GC504) | WARNING | WINDSHIELD/FRONT SIDE WINDOWS NONTRANS/M/M |
| 22GD004135 | 06/06/2025 13:25 | Citation | Bird (GC504) | FORWARDED TO COURTS | FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK |
| 22GD004136 | 06/06/2025 13:44 | Citation | Bird (GC504) | FORWARDED TO COURTS | WINDSHIELD/FRONT SIDE WINDOWS NONTRANS/M/M |
| 22GD004137 | 06/06/2025 14:43 | Citation | Bird (GC504) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004138 | 06/06/2025 15:29 | Citation | Bird (GC504) | FORWARDED TO COURTS | VIEW OBSTRUCTED |
| 22GD004139 | 06/07/2025 14:20 | Warning | Bird (GC504) | WARNING | Vehicle Had No Number Plates Attached |
| 22GD004140 | 06/12/2025 15:10 | Citation | Bird (GC504) | FORWARDED TO COURTS | SPEEDING 20-24 MPH OVER LIMIT |
| 22GD004141 | 06/13/2025 11:04 | Citation | Bird (GC504) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004142 | 06/13/2025 14:28 | Citation | Bird (GC504) | FORWARDED TO COURTS | FAILED TO YIELD WHEN MAKING LEFT TURN |
| 22GD004143 | 06/27/2025 14:45 | Warning | Bird (GC504) | WARNING | WINDSHIELD/FRONT SIDE WINDOWS NONTRANS/M/M |
| 22GD004144 | 06/28/2025 11:03 | Warning | Bird (GC504) | WARNING | WINDSHIELD/FRONT SIDE WINDOWS NONTRANS/M/M |
| 22GD004145 | 06/28/2025 11:10 | Warning | Bird (GC504) | WARNING | WINDSHIELD/FRONT SIDE WINDOWS NONTRANS/M/M |
| 22GD004146 | 06/28/2025 11:54 | Citation | Bird (GC504) | FORWARDED TO COURTS | FAILED TO DRIVE IN DESIGNATED LANE |
| 22GD004148 | 06/29/2025 09:19 | Citation | Bird (GC504) | FORWARDED TO COURTS | FAILED TO DRIVE IN DESIGNATED LANE |
| 22GD004149 | 06/29/2025 09:40 | Citation | Bird (GC504) | FORWARDED TO COURTS | SAFETY BELTS REQUIRED |
| 22GD004150 | 06/29/2025 14:10 | Citation | Bird (GC504) | FORWARDED TO COURTS | UNINSURED MOTOR VEHICLE |
| 22GD004603 | 06/04/2025 21:55 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT SZ/CZ |
| 22GD004604 | 06/05/2025 18:05 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004605 | 06/05/2025 18:58 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT UNINSURED MOTOR VEHICLE |
| 22GD004606 | 06/05/2025 23:39 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004607 | 06/06/2025 18:14 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004608 | 06/06/2025 22:49 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004609 | 06/07/2025 18:35 | Citation | Dudley (GC503) | FORWARDED TO COURTS | THEFT |
| 22GD004610 | 06/11/2025 18:53 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004611 | 06/11/2025 20:38 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 25-39 MPH OVER LIMIT |
| 22GD004612 | 06/12/2025 18:09 | CITATION | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 20-24 MPH OVER LIMIT |
| 22GD004613 | 06/12/2025 20:21 | Citation | Dudley (GC503) | FORWARDED TO COURTS | FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK |
| 22GD004614 | 06/13/2025 18:44 | Citation | Dudley (GC503) | FORWARDED TO COURTS | FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK |
| 22GD004615 | 06/13/2025 19:06 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004616 | 06/18/2025 18:01 | Citation | Dudley (GC503) | FORWARDED TO COURTS | FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK |
| 22GD004617 | 06/18/2025 18:58 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004618 | 06/18/2025 20:42 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004619 | 06/19/2025 21:34 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004620 | 06/20/2025 17:50 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004621 | 06/20/2025 18:46 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004622 | 06/21/2025 00:27 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 20-24 MPH OVER LIMIT |
| 22GD004623 | 06/25/2025 18:36 | CITATION | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004624 | 06/25/2025 19:00 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004625 | 06/25/2025 21:29 | Citation | Dudley (GC503) | FORWARDED TO COURTS | LOITERING |
| 22GD004626 | 06/27/2025 20:31 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 20-24 MPH OVER LIMIT |
| 22GD004627 | 06/27/2025 21:13 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004628 | 06/28/2025 18:19 | CITATION | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |
| 22GD004629 | 06/28/2025 21:15 | Citation | Dudley (GC503) | FORWARDED TO COURTS | SPEEDING 10-19 MPH OVER LIMIT |