

TOWN OF DE BEQUE

2025 BUDGET





BUDGET TRANSMITTAL LETTER FY-2025 Budget Message

November 26, 2024

Honorable Mayor, Board of Trustees, and De Beque Residents,

These pages contain the 2025 fiscal year budget for the Town of De Beque in accordance with the requirements of the Town of De Beque code and the Colorado Revised Statutes, Article 29-1-103. The 2025 budget was prepared through many months of professional staff collaboration under the direction of the Town Manager and Town Treasurer.

This letter provides a summary of the 2025 Budget Highlights and changes from the previous year, 2024 Year-in-Review, and a financial overview of the Town of De Beque.

The Town's finances are accounted for in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

The basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. The government-wide financial statements, as well as the financial statements for proprietary funds and fiduciary funds, are reported using the economic resource measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the cash is received.

Governmental fund financial statements are reported using the modified accrual basis of accounting, revenues are recognized as soon as they become both measurable and available, and expenditures are recorded in the period that the expenditure occurs and becomes a liability.

Activities represented in the Budget include but are not limited to the following:

General Fund

- Town Administration
- De Beque Community Center
- Town Marshal
- Public Works
- Municipal Court
- Planning
- Recreation
- Cemetery
- Parks



2025 Budget Highlights, 2024 Year-in-Review, Financial Overview

The 2025 General Fund budget allocates 43% of Total Fund Revenues and Expenditures. Revenue projections for 2025 include 42% from Tax Revenue, 8% from Other Sources, 46% from Intergovernmental Funds, and 4% from Tax-Exempt Revenue. Expenditures are expected to be distributed as follows: 37% for Personnel, 22% for Operating Expenses, and 41% for Capital Projects.

The Town has experienced an increase in Investment/Interest revenue, surpassing the original budget of \$200,000 with an actual amount of \$230,331.04. The Town Treasurer remains committed to optimizing funds in alignment with favorable Federal Reserve rates, while prioritizing financial health and investment opportunities within the department's core values.

The Town faces challenges with a significant decline in retail marijuana revenue, which decreased by 50% in 2024 compared to 2023. This downward trend has prompted a conservative 50% revenue reduction in the 2025 budget for this category. The decline in cannabis industry revenues has been widely reported, including in a three-part series by The Daily Sentinel, which highlighted De Beque as one of the affected municipalities. As this trend continues across the state of Colorado, it will remain a key focus for the Town as it adapts to the evolving industry landscape.

Personnel expenditures constitute the largest category of the Town's budget, a trend typically observed across most organizations. Health insurance premiums continue to rise and are anticipated to increase. The personnel budget also includes allocations for unemployment insurance, dental and vision coverage, FICA, retirement contributions, FPPA obligations, and tax withholdings. In 2025, all positions were reviewed and adjusted based on a comparative analysis with five other municipalities on the Western Slope, ensuring alignment with the regional average compensation.

For Fiscal Year 2025, the Administration Department has successfully retained all four full-time positions (FTE) and has additional capacity for a part-time temporary worker. The Marshal Department has filled all seven full-time positions (7.25 FTE). The Municipal Court Department has allocated an additional 0.25 FTE to enhance its enforcement capacity, bringing the total enforcement position to 0.50 FTE, which will be shared between the Town Marshal (0.25 FTE) and the Municipal Court Judge (0.25 FTE). The Public Works Department has filled all open positions (4.5 FTE).

Key operating and capital expenditure initiatives for 2025 include the completion of the Drainage and Sidewalk Improvement Project, which has secured \$325,000 in grant funding, along with the use of remaining funds from the Capital Improvement Fund. The Broadband Fiber Networking Project will also be finalized, with \$489,435 in grant funding, linking a Carrier Neutral Location (CNL) from the Town center across I-70 to a Colorado Department of Transportation (CDOT) connection vault.



Additional planned projects for 2025 include updating the Town of De Beque Comprehensive Plan, which will serve as a long-term framework for guiding the community's growth and development. The primary goal of the Comprehensive Plan is to ensure that decisions regarding land use, infrastructure, and public services reflect the needs and preferences of residents while promoting sustainable growth. This plan is supported by \$100,000 in grant funding. In addition, the Town will implement a Police Recruiting and Retention project, funded with \$56,450 in grants from the Colorado Department of Public Safety (CDPS). The Public Works Department will also acquire a used dump truck to enhance operations.

Enterprise Funds

- Water
- Sewer
- Irrigation

The enterprise funds encompass the Town's utility services and are required to operate as business enterprises, with tap fees and user rates covering the majority of capital expenses and operational costs. Many small communities face challenges in maintaining balanced enterprise funds without relying on transfers from the general fund, which can deplete resources for capital improvements and other services. However, this approach is not sustainable in the long term, and annual rate increases will be necessary to ensure these funds remain balanced. While transfers from the general fund to the utility funds are permissible, they are capped at no more than 10% of total operating expenditures.

In 2024, the Water Fund successfully completed the \$300,000 design and engineering phase of the Water Improvement Project. Construction will begin once final approval is received from the Colorado Department of Public Health and Environment (CDPHE). The design and engineering costs were fully funded through a State Revolving Fund award from the Colorado Department of Public Health. For 2025, construction of the new Water Plant will commence, with project costs estimated between \$3 million and \$3.5 million. The Town has secured \$3,191,013 in grant funding for this phase, including \$2,000,000 from the State Revolving Fund, \$1,000,000 from the Department of Local Affairs (DOLA) EIAF, and \$191,013 from the Small Community WIINS program. In the event that any portion of the project exceeds the grant funding, the Town has arranged a loan agreement with the State Revolving Fund, which will be amortized over 20 years at an interest rate of 1%.

The administrative staff continues to collaborate with the Environmental Protection Agency (EPA) to complete the necessary steps for initiating the Wastewater Improvement Project. The Town has secured \$1,293,500 in grant funding to enhance the wastewater treatment process, with an approved waiver that eliminates the matching requirement. Although the approval process has been more complex and time-consuming than initially anticipated due to limited staff resources and expertise, the Town remains committed to overcoming these challenges in order to complete the critical improvements to the sewer treatment system.



Under the guidance of the Town Manager, the Town's professional staff has worked diligently to secure \$6.5 million in grant funding between FY 2023 and 2025 for these significant water and wastewater infrastructure projects. The acquisition of these grants has substantially reduced the financial burden on the Water and Sewer Funds, easing the operational and budgetary pressures associated with these large-scale initiatives.

Capital & Program Improvements

- Conservation Trust
- Capital Improvement

Capital improvement projects represent significant investments in the community's infrastructure. Key highlights for 2025 Capital Expenditures include the completion of the Sidewalk Improvement Project, which will provide ADA-compliant walkways in the downtown area. This project received \$325,000 in grant funding from Mesa County FMLA and CDOT's RMS program, in addition to funding from the General Fund and Capital Improvement Fund. Looking ahead to 2025, the Town plans to collaborate with Colorado's Great Outdoors Colorado (GOCO) program to apply for a grant to begin phased development of the De Beque River Park project, designed through the DOLA UTAP program.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Care McInnis", with a long horizontal flourish extending to the right.

Care McInnis
Town Manager

2025 Budget Highlights, 2024 Year-in-Review, Financial Overview: Grant Awards

The Town of De Beque does not have a designated revenue source for capital improvement projects. Funding projects without depletion of the Town's General Fund or Enterprise Fund Balance requires the Town of De Beque manager and staff to dedicate their time and expertise in the pursuit of grant opportunities. Grants are extremely specific in the types of projects that are allowable and can be incredibly competitive. Once awarded, grants also carry a significant amount of management, reporting, and compliance with contracted regulations. Many grant programs require a matching contribution from the Town of De Beque, as they will only finance a proportionate share of the approved project.

In 2023, \$5,526,700.50 in grants were awarded to the Town of De Beque and an additional \$924,939 were awarded in 2024. As of January 2025, the Town of De Beque has applied for \$362,146, awarded \$58,950 and has plans to apply for \$3,300,000 more in grant funding for anticipated projects. The total infusion of grant revenues between 2023 and 2025 is comparable to more than two years of total combined General Fund and Enterprise Fund revenues. These dollars will go toward capital and infrastructure projects that would not otherwise be possible.

Grant Program	Grant Award	Town Match	Match Funded by:	Total Project Cost:
UTAP: University Technical Assistance	Intangible	\$3,120	Town of De Beque General Fund	Intangible
EIAF A-0198 I-70 Sewer Bore Design & Engineering	\$25,000	50%	ARPA (Mesa County American Rescue Plan)	Complete: \$81,827.89
EIAF 9566 De Beque Sewer Line Extension	\$400,000	50%	ARPA (Mesa County American Rescue Plan)	Complete: \$637,614.51
SRF: Water Treatment Plant Improvement Design & Engineering	\$300,000	0%	Disadvantaged Community Waiver	Complete: \$300,000
EIAF 9654 Water Treatment Plant Improvement	\$1,000,000	50%	SRF & WIINS Grants	Estimated Completion 12/31/2026
SRF: Water Treatment Plant Improvement	\$2,000,000	0% - Possible \$500,000 Loan balance at: 1% APR & 20-year term	DOLA EIAF 9654, WIINS Grants, Disadvantaged Community Waiver	Estimated Completion 12/31/2026
WIINS: Water Treatment Plant Improvement	\$191,013	0%	N/A	Estimated Completion 12/31/2026
CDS: Sewer Improvement Project	\$1,246,000	0%	Cost Share Waiver	Estimated Completion 12/31/2025
AGNC: De Beque Pavilion Park BBQ	\$5,000	50%	Town of De Beque Beautification Fund	Completed: \$10,000

AGNG: Mesa County/Town of De Beque Decorative Fence	\$2,550	50%	Town of De Beque Beautification Fund	Completed: \$5,100
DCJ 2023-BW-23-21003 Marshal Body Cameras	\$6,058	0%	No Match Required	Completed: \$6,058
FML: Sidewalks Improvements	\$75,000	\$25,000	CDOT: RMS Grant	Estimated Completion: 04/01/2025
CDOT: Revitalizing Main Streets Grant	\$250,000	\$27,778.00	Town of De Beque Capital Improvement Set Aside	Estimated Completion: 04/01/2025
EIAF A-0299 Sidewalk Drainage Design & Engineering	\$25,000	50%	General Fund	Estimated Completion: 02/01/2025
EIAF A-0273 De Beque Broadband Design & Engineering	\$25,000	50%	ARPA (Mesa County American Rescue Plan)	Estimated Completion 04/30/2025
EIAF-9843 De Beque Broadband Middle Mile	\$464,435	50%	ARPA (Mesa County American Rescue Plan) and De Beque General Fund	Estimated Completion 12/31/2025
AGNC: Recycling Area Fence	\$4,350	50%	Town of De Beque Beautification Fund	Completed: \$8,700
OEDIT: Rural Technical Assistant Program	\$41,000	0%	N/A	Complete: \$41,000
AGNC: Electronic Score Board	\$4,190	50%	Town of De Beque General Fund	Complete: \$8,380
AGNC: Community Center AV Upgrades	\$4,964	50%	Town of De Beque General Fund	Complete: \$9,928
EIAF-9878: De Beque Comprehensive Plan	\$100,000	50%	Town of De Beque General Fund	Estimated Completion: 12/31/2025
SIPA: ADA Compliant Website Upgrade	\$6,000	0%	N/A	Estimated Completion: 06/30/2025
CDPS: SMART Grant Police Recruiting and Retention	\$56,450	0%	N/A	Estimated Completion: 12/31/2025
OEDIT: Rural Technical Assistant Program	\$2,500	0%	N/A	Estimated Completion: 06/30/2025

CDS: Secondary Water Source (Pending)	\$303,196	25%	DOLA Opportunity?	Estimated Completion: 2026
Brownfield Grant: Old De Beque Firehouse Restoration (Pending)	\$300,000	50%	Partner Grant Opportunity?	Estimated Completion: 2026
GOCO: De Beque River Park (Pending)	\$3,000,000	25%	Partner Grant Opportunity?	Estimated Completion: 2028
TOTAL AWARDED 2023	\$ 5,526,701			
TOTAL AWARDED 2024	\$ 924,939			
TOTAL AWARDED 2025	\$58,950			
TOTAL PENDING AWARD 2025	\$ 3,603,196			

Completion Report: De Beque Sewer Line and Extension Design/Engineering and Construction

The completion of the De Beque Sewer Line Extension project has brought sewer conduit and sanitary sewer connection from the East side of the I-70 interstate to the West side of the I-70 interstate. This exciting project was an engineering marvel as it was designed and executed to bore under the interstate to allow the construction of conduits seamlessly. The project involved cooperation between the Town of De Beque and the Colorado Department of Transportation. We anticipate this project to bring sanitary sewer to current and future residents and businesses as the Town will now have the ability to construct sewer conduit lines wherever development is occurring. This project also allowed the Town to get a head start on our Broadband connectivity project as we were able to amend our Sewer Bore grant to allow for a broadband casing to be laid through the sewer bore, which will soon be filled with fiber strands.



Completion Report: AGNC – Recycling Area Fencing, Scoreboard, and AV Upgrades

AGNC obtains funding from State of Colorado DOLA to award mini grants to member communities in the amount of \$5,000 per year with a 50% requirement of \$5,000 match. In 2024 the Town of De Beque was able to secure funding for three different projects in the amount of \$13,504. De Beque was given the opportunity to apply for more than one mini grant because other communities in AGNC's region did not request any funding and the extra funds were made available to the Town.



Completion Report: OEDIT – Rural Technical Assistance Program: Business Signage

Town of De Beque was able to secure \$41,000 from OEDIT's Rural Technical Assistance Program. This grant made it possible for the Town to work with seven business owners to design and build new signage for their businesses. There was no match for the grant, so the project did not require any match from the Town or the business partners that applied for a portion of the awards. The Town was also able to secure some matching funds for an impressive stone sign that now sits closer to the I-70 exits and welcomes visitors to come and explore the downtown area. We are thankful to Jet Boat, Reckless Roadhouse, Wild Horse Inn, The Hide Out, Wild Horse Thriftique, Roan Creek Bike Works, and De Beque Country Store for their participation in this project and seeing their ideas come to life. This economic support grant has given many of our local businesses exciting and inviting signage.





Completion Report: Mesa County De Beque Community Center

The new Community Center was constructed and is owned by Mesa County, but its opening in 2024 was a significant contribution to the Town of De Beque. The completed project offers 7,400 sq-ft of versatile space to accommodate a large range of events for the community, school, parks and recreation and visitors. We are fortunate to Mesa County for providing this beautiful property to be utilized. In 2024 the Town of De Beque was able to add an electronic scoreboard to the center for sporting events, funded by an AGNC grant and matching fund from the Towns General Fund. This \$4,965,391 facility fulfills a voter approved initiative dating back to 1981.



SUMMARY	2023 ACTUAL	2024 ADOPTED	2024 ESTIMATED ACTUAL	2025 ADOPTED
GENERAL FUND				
REVENUES	2,495,083	2,560,507	2,239,127	4,389,695
EXPENDITURES & TRANSFERS	2,159,992	2,870,731	2,644,293	4,417,126
SURPLUS/DEFICIT	335,091	(310,224)	(405,166)	(27,431)
BEGINNING FUND BALANCE	3,976,956	4,312,047	4,001,823	3,596,657
ENDING FUND BALANCE	4,312,047	4,001,823	3,596,657	3,569,226

WATER FUND

REVENUES	556,562	3,495,361	443,608	4,233,335
EXPENDITURES & TRANSFERS	357,898	3,495,361	828,806	4,233,335
SURPLUS/DEFICIT	198,664	-	(385,198)	-
BEGINNING FUND BALANCE	1,764,027	1,962,691	1,962,691	1,577,493
ENDING FUND BALANCE	1,962,691	1,962,691	1,577,493	1,577,493

WASTEWATER FUND

REVENUES	1,021,372	1,548,885	297,179	1,568,483
EXPENDITURES & TRANSFERS	244,810	1,548,885	344,400	1,568,483
SURPLUS/DEFICIT	776,562	-	(47,221)	-
BEGINNING FUND BALANCE	996,805	1,773,367	1,773,367	1,726,146
ENDING FUND BALANCE	1,773,367	1,773,367	1,726,146	1,726,146

CONSERVATION TRUST FUND

REVENUES	10,766	7,000	6,045	6,000
EXPENDITURES & TRANSFERS	-	-	-	-
SURPLUS/DEFICIT	10,766	7,000	6,045	6,000
BEGINNING FUND BALANCE	77,765	88,531	95,531	101,576
ENDING FUND BALANCE	88,531	95,531	101,576	107,576

CAPITAL IMPROVEMENT FUND

REVENUES	-	-	-	-
EXPENDITURES & TRANSFERS	-	120,051	120,051	-
SURPLUS/DEFICIT	-	(120,051)	(120,051)	-
BEGINNING FUND BALANCE	120,051	120,051	120,051	-
ENDING FUND BALANCE	120,051	-	-	-

IRRIGATION ENTERPRISE FUND

REVENUES	19,164	19,700	16,435	20,750
EXPENDITURES & TRANSFERS	19,185	8,500	27,153	11,250
SURPLUS/DEFICIT	(21)	11,200	(10,718)	9,500
BEGINNING FUND BALANCE	382,032	382,011	393,211	382,493
ENDING FUND BALANCE	382,011	393,211	382,493	391,993

ASSESSED VALUATION	7,231,530	10,259,190	10,259,190	11,874,060
MILL LEVY	0.009018	0.009018	0.009018	0.009018
PROPERTY TAX REVENUE	65,214	92,517	92,517	107,080

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
GENERAL FUND					
GENERAL FUND					
TAX REVENUE					
10-00-00-3110	PROPERTY TAXES	84,626.55	92,517.00	102,140.44	107,080.00
10-00-00-3115	PUBLIC SAFETY SALES TAX	54,635.25	53,000.00	55,424.96	54,980.00
10-00-00-3131	TOWN SALES TAX	395,833.53	350,000.00	328,153.78	365,730.00
10-00-00-3133	COUNTY SALES TAX	1,017,195.00	975,000.00	1,032,083.27	1,023,500.00
10-00-00-3142	CIGARETTE TAX	867.56	450.00	869.13	813.00
10-00-00-3160	FRANCHISE FEES	25,894.92	28,500.00	22,801.69	23,000.00
10-00-00-3165	RECREATIONAL MARIJUANA TA	409,056.25	450,000.00	205,478.36	223,958.00
10-00-00-3170	HIGHWAY USER TAX	22,088.76	20,000.00	25,469.62	25,221.00
10-00-00-3175	ROAD AND BRIDGE TAX	1,268.59	2,250.00	1,382.00	2,024.00
10-00-00-3180	LODGING TAX	422.00	400.00	404.00	600.00
10-00-00-3185	OCCUPATION TAX	85.75	25.00	76.25	12.00
10-00-00-3190	SPECIFIC OWNERSHIP TAXES	10,564.72	9,000.00	10,855.64	10,457.00
10-00-00-3192	USE TAX	5,385.36	15,000.00	5,156.48	15,000.00
Total TAX REVENUE:		2,027,924.24	1,996,142.00	1,790,295.62	1,852,375.00
OTHER REVENUE					
10-00-00-3200	RECREATION FEES	2,318.00	1,500.00	1,885.00	2,000.00
10-00-00-3210	LICENSES AND PERMITS	10,560.18	8,500.00	4,139.28	2,625.00
10-00-00-3215	PLANNING REIMBURSEMENTS	1,511.41	15,000.00	.00	15,000.00
10-00-00-3225	VIN INSPECTIONS: MARSHAL	210.00	150.00	459.00	375.00
10-00-00-3226	POLICE REIMBURSEMENTS	.00	5,000.00	.00	.00
10-00-00-3230	COURT FEES AND SURCHARGE	29,261.00	35,000.00	29,266.06	44,500.00
10-00-00-3240	ANIMAL CONTROL	100.00-	200.00	569.00	.00
10-00-00-3241	RESTITUTION	.00	1,500.00	.00	1,000.00
10-00-00-3245	MISC	23,918.32	4,500.00	338.08	50.00
10-00-00-3246	ADVERTISING	300.00	500.00	1,325.00	2,000.00
10-00-00-3250	INTEREST	211,159.64	200,000.00	229,655.89	238,400.00
10-00-00-3260	REFUSE COLLECTION FEES	46,864.25	48,000.00	39,800.99	47,745.00
10-00-00-3270	VAN CHARGES	.00	.00	48.00	100.00
10-00-00-3275	COMMUNITY CENTER RENT	525.00	500.00	500.00	450.00
10-00-00-3280	CEMETERY CHARGES	450.00	500.00	500.00	500.00
10-00-00-3285	MARIJUANA APPLICATION FEES	4,000.00	5,000.00	11,500.00	10,000.00
10-00-00-3290	LAND USE APPLICATION FEES	.00	500.00	.00	500.00
10-00-00-3294	FUEL TAX REFUND	.00	300.00	.00	.00
Total OTHER REVENUE:		330,977.80	326,650.00	319,986.30	365,245.00
INTERGOVERNMENTAL REVENUE GEN					
10-00-00-3310	STATE GRANT REVENUE	5,000.00	.00	69,822.00	887,885.00
10-00-00-3315	FEDERAL GRANT REVENUE	.00	.00	.00	599,435.00
10-00-00-3320	LOCAL/OTHER GRANT REVENU	.00	.00	9,190.00	10,000.00
10-00-00-3381	AMERICAN RESCUE PLAN REV	22,272.92-	.00	.00	.00
10-00-00-3385	STATE GRANT: MARSHAL	.00	.00	4,927.04	5,000.00
10-00-00-3390	VEHICLE REG FEES	2,155.28	2,000.00	2,389.24	2,155.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
10-00-00-3393	SEVERANCES TAX(DIRECT DIS	16,429.77	1,000.00	13,565.49	13,500.00
10-00-00-3394	GOCO GRANT	.00	.00	.00	500,000.00
Total INTERGOVERNMENTAL REVENUE GEN:		1,312.13	3,000.00	99,893.77	2,017,975.00
TABOR EXEMPT REVENUE					
10-00-00-3465	SALE OF ASSETS	30,000.00	145,000.00	.00	66,000.00
10-00-00-3470	MINERAL LEASE & PILT	10,408.68	6,000.00	7,207.54	7,000.00
10-00-00-3476	RESOURCE OFFICER	60,372.84	63,340.00	13,808.10	72,000.00
10-00-00-3478	CONTRIBUTION:WILDHORSE D	731.00	5,000.00	4,269.75	5,000.00
10-00-00-3480	DONATIONS	4,639.20	500.00	.00	.00
10-00-00-3482	LAW ENFORCEMENT BYRNE G	.00	13,000.00	.00	.00
10-00-00-3484	LAW ENFORCEMENT	6,058.00	1,500.00	.00	.00
10-00-00-3485	NSF CHARGE BACK	4.57	25.00	20.00	250.00
10-00-00-3487	OFFICE CHARGES	381.75	350.00	329.59	350.00
10-00-00-3489	NOTARY FEES	.00	.00	54.00	.00
10-00-00-3495	PROPERTY LEASE	.00	.00	3,261.94	3,500.00
Total TABOR EXEMPT REVENUE:		112,596.04	234,715.00	28,950.92	154,100.00
Total GENERAL FUND:		2,472,810.21	2,560,507.00	2,239,126.61	4,389,695.00
GENERAL GOVERNMENT ADMIN					
10-40-00-4100	ADMINISTRATIVE PAYROLL	247,223.74	249,868.62	271,127.22	288,048.53
10-40-00-4110	BOARD OF TRUSTEES STIPEND	15,900.00	20,000.00	17,525.00	20,640.00
10-40-00-4111	TOWN ADMINISTRATOR @ 60%	.00	.00	.00	.00
10-40-00-4117	T.ADMIN PROF. SERVICES 60%	.00	.00	3,937.50	.00
10-40-00-4119	ASST TO TOWN ADMINISTRATO	.00	.00	957.60	.00
10-40-00-4121	PART TIME HELP - ADMIN	.00	.00	.00	.00
10-40-00-4126	OVERTIME	1,157.01	1,500.00	733.90	2,000.00
10-40-00-4130	UNEMPLOYMENT INSURANCE	455.33	749.61	568.78	580.10
10-40-00-4140	HEALTH/DENTL/VISN/LI INSURA	56,991.69	84,266.64	90,321.95	89,982.19
10-40-00-4141	FICA	20,604.84	19,229.70	22,069.36	23,767.67
10-40-00-4142	RETIREMENT	14,805.10	12,077.43	13,255.08	14,478.18
10-40-00-4143	WORKERS COMP INSURANCE	38,513.25	24,000.00	40,726.45	8,917.38
10-40-00-4211	OFFICE SUPPLIES	399.01	.00	.00	.00
10-40-00-4213	LEGAL ADVERTISING	3,611.12	2,750.00	4,353.54	2,750.00
10-40-00-4214	PERSONNEL/HIRING	.00	3,800.00	3,930.22	3,800.00
10-40-00-4215	OPERATING SUPPLIES	7,900.91	18,000.00	11,197.89	15,000.00
10-40-00-4216	INSURANCE: PROPERTY & CAS	47,166.73	55,000.00	67,844.14	70,000.00
10-40-00-4242	TECHNOLOGY	16,716.12	20,000.00	3,658.88	10,000.00
10-40-00-4246	COMMUNICATIONS/INTERNET	12,536.12	11,600.00	14,798.85	13,080.00
10-40-00-4247	COPIER LEASE	9,818.37	9,500.00	10,415.14	9,120.00
10-40-00-4248	COMPUTER SERVICES	30,062.99	37,000.00	31,661.43	37,500.00
10-40-00-4266	REPAIRS AND MAINTENANCE	1,503.88	3,000.00	932.23	2,500.00
10-40-00-4270	UTILITIES	26,290.71	28,000.00	23,948.32	29,000.00
10-40-00-4272	LEGAL SERVICES	63,216.85	65,000.00	84,355.66	65,000.00
10-40-00-4273	PROFESSIONAL SERVICES	80,085.15	55,000.00	61,933.35	70,000.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
10-40-00-4275	AUDIT	14,850.00	16,500.00	16,500.00	17,000.00
10-40-00-4276	ELECTION EXPENDITURES	.00	2,000.00	3,202.67	3,000.00
10-40-00-4278	TRANSFER TO WATER FUND	27,300.00	18,848.17	18,848.17	25,579.67
10-40-00-4282	TRANSFER TO WASTEWATER F	20,040.00	28,384.52	28,384.52	45,607.70
10-40-00-4283	TRAVEL AND TRAINING	4,822.75	10,000.00	2,650.23	10,000.00
10-40-00-4285	COUNTY TREASURES FEES	2,053.48	4,000.00	1,896.14	2,850.00
10-40-00-4287	DUES, MEMBERSHIPS & SUBS	3,597.42	5,000.00	4,648.19	6,000.00
10-40-00-4289	BANK CHARGES	28.00	100.00	460.56	100.00
10-40-00-4290	POSTAGE	4,885.79	5,000.00	5,655.19	6,700.00
10-40-00-4292	MAYOR DISCRETIONARY	.00	3,000.00	350.00	1,500.00
10-40-00-4295	MISC EXPENDITURES	9,824.09	.00	.00	.00
10-40-00-4296	DONATNS/SCHOLARSHPS & EV	3,750.00	10,500.00	8,500.00	10,500.00
10-40-00-4299	TOWN MGR. RESERVE	2,238.39	10,000.00	1,016.89	7,500.00
10-40-00-4500	CAPITAL OUTLAY--ADMIN	.00	.00	56,803.19	.00
10-40-00-4580	TABOR RESERVES/CONTINGEN	.00	30,000.00	.00	.00
10-40-00-4595	CAPITAL OUTLAY ADMIN	.00	.00	60,988.97	480,000.00
Total GENERAL GOVERNMENT ADMIN:		788,348.84	863,674.69	990,157.21	1,392,501.42
GENERAL GOVERNMENT COMM CENTER					
10-45-00-4215	OPERATING SUPPLIES	554.00	.00	.00	.00
10-45-00-4266	REPAIRS AND MAINTENANCE	836.83	1,500.00	4,199.80	1,500.00
10-45-00-4277	EQUIPMENT	.00	.00	.00	4,200.00
10-45-00-4381	FACILITY REPAIRS	430.70	.00	.00	.00
10-45-00-4385	CHAIRS/AV EEQUIPMT	.00	500.00	180.75	.00
Total GENERAL GOVERNMENT COMM CENTER:		1,821.53	2,000.00	4,380.55	5,700.00
GENERAL GOVERNMENT MARHAL DEPT					
10-50-00-4100	MARSHALL PAYROLL	390,247.00	512,128.81	445,310.19	562,391.70
10-50-00-4117	MARSHAL	.00	.00	.00	.00
10-50-00-4123	SCHOOL RESOURCE OFFICER	.00	.00	20,712.15-	.00
10-50-00-4125	GRANT BONUSES	14,902.93	.00	.00	36,000.00
10-50-00-4126	OVERTIME	4,994.13	9,025.00	96.30	8,500.00
10-50-00-4130	UNEMPLOYMENT INSURANCE	831.11	1,536.39	854.62	1,213.78
10-50-00-4140	HEALTH/DENTL/VISN/LI INSURA	139,580.24	215,056.56	192,329.95	248,916.00
10-50-00-4141	FICA	31,297.21	39,868.26	34,257.91	46,427.22
10-50-00-4142	RETIREMENT	9,124.49	2,368.08	2,350.18	2,452.54
10-50-00-4143	WORKERS COMP INSURANCE	.00	.00	.00	17,418.99
10-50-00-4145	FPPA	19,122.40	30,361.01	25,037.92	36,405.55
10-50-00-4211	OFFICE SUPPLIES	409.99	.00	.00	.00
10-50-00-4215	OPERATING SUPPLIES	21,568.37	13,000.00	16,159.78	10,000.00
10-50-00-4220	UNIFORMS/CLOTHING	17,278.69	6,000.00	4,445.39	7,500.00
10-50-00-4221	EQUIPMENT	.00	8,000.00	8,375.65	20,000.00
10-50-00-4225	MISCELLANEOUS EXPENDITUR	188.00	.00	.00	.00
10-50-00-4235	ANIMAL CONTROL	150.00	100.00	300.00	100.00
10-50-00-4241	DISPATCH IT	2,237.34	.00	.00	.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
10-50-00-4242	TECHNOLOGY	31,487.42	25,400.00	12,273.76	10,000.00
10-50-00-4246	COMMUNICATIONS/INTERNET	.00	9,500.00	8,955.00	15,000.00
10-50-00-4247	COPIER LEASE	482.03	1,250.00	945.05	900.00
10-50-00-4270	UTILITIES	3,404.45	5,250.00	2,953.18	3,750.00
10-50-00-4274	PROFESSIONAL SERVICES	2,234.80	2,500.00	3,588.50	4,000.00
10-50-00-4282	DUES,SUBS, AND PUBS.	2,813.31	6,660.00	9,929.70	7,300.00
10-50-00-4283	TRAVEL AND TRAINING	18,947.76	18,000.00	8,439.88	27,000.00
10-50-00-4291	GRAND JCT.COMM CTR 911	34,309.00	44,625.00	37,320.00	45,000.00
10-50-00-4293	COMMUNICATIONS	10,350.21	11,256.00	8,715.59	.00
10-50-00-4294	VEHICLE FUEL	17,322.26	18,000.00	16,398.93	18,500.00
10-50-00-4295	VEHICLE SUPPLIES & MAINT	4,594.52	6,500.00	13,038.18	.00
10-50-00-4296	REPAIRS & MAINTENANCE	5,789.96	4,500.00	5,384.53	11,500.00
10-50-00-4595	REPLACEMENT VEHICLE	.00	200,000.00	145,639.54	66,000.00
10-50-00-4596	OTHER	12,582.73	10,000.00	2,149.19	42,450.00

Total GENERAL GOVERNMENT MARHAL DEPT:

796,250.35	1,200,885.11	984,536.77	1,248,725.78
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GENERAL GOVERNMENT PUBLIC WORK

10-55-00-4100	PUBLIC WORKS PAYROLL	79,187.64	114,443.71	110,502.03	97,676.87
10-55-00-4116	PUBLIC WORKS ASST	.00	.00	.00	.00
10-55-00-4126	OVERTIME	2,919.36	5,000.00	134.75	5,000.00
10-55-00-4130	UNEMPLOYMENT INSURANCE	190.94	343.33	209.79	195.36
10-55-00-4140	HEALTH/DENTL/VISN/LI INSURA	10,974.63	36,582.05	27,239.92	42,308.16
10-55-00-4141	FICA	6,250.78	9,366.33	8,436.41	7,472.28
10-55-00-4142	RETIREMENT	2,365.89	5,722.19	5,862.94	4,733.84
10-55-00-4143	WORKERS COMP INSURANCE	.00	.00	.00	2,803.52
10-55-00-4220	UNIFORMS/CLOTHING	.00	2,000.00	2,677.87	2,500.00
10-55-00-4228	MOSQUITO CONTROL SUPPLIE	4,200.00	4,500.00	4,879.88	5,000.00
10-55-00-4242	TECHNOLOGY	.00	10,000.00	.00	4,500.00
10-55-00-4246	COMMUNICATIONS/INTERNET	2,204.15	2,500.00	4,458.32	4,000.00
10-55-00-4255	OPERATING EXPENSES	9,997.63	8,500.00	11,920.98	10,000.00
10-55-00-4264	TOWN TRASH SERVICE CONTR	48,976.42	65,000.00	42,784.02	65,000.00
10-55-00-4266	REPAIRS AND MAINTENANCE	11,800.75	5,000.00	6,341.90	8,000.00
10-55-00-4274	PROFESSIONAL SERVICES	7,795.28	15,000.00	13,511.63	13,500.00
10-55-00-4275	AUDIT	1,350.00	1,500.00	1,500.00	.00
10-55-00-4276	MISC. EXPENDITURES	500.63	.00	.00	.00
10-55-00-4278	STREET LIGHTS	11,972.42	15,000.00	18,435.65	10,000.00
10-55-00-4282	STREET MAINTENANCE	17,944.00	16,000.00	11,825.53	18,000.00
10-55-00-4283	TRAVEL AND TRAINING	.00	5,000.00	1,025.00	5,000.00
10-55-00-4285	EQUIPMENT RENTAL	1,296.00	2,000.00	2,440.23	3,000.00
10-55-00-4286	EQUIP. MAINTENANCE--PUBLIC	1,791.51	.00	.00	.00
10-55-00-4287	DUES, MEMBERSHIPS & SUBS	624.00	1,000.00	354.31	750.00
10-55-00-4292	ROAD REPAIRS	7,912.95	.00	276.01	.00
10-55-00-4294	FUEL	9,266.80	10,000.00	9,477.71	10,000.00
10-55-00-4295	FLEET REPAIRS	5,185.27	15,000.00	16,714.06	15,000.00
10-55-00-4594	SIDEWALK/RAMP REPAIRS	9,094.27	229,949.00	186,189.76	50,000.00
10-55-00-4595	MISCELLANEOUS	49,956.24	.00	200.00	.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
10-55-00-4596	OTHER	72,531.84	.00	4,060.54	1,105,005.00
Total GENERAL GOVERNMENT PUBLIC WORK:		360,463.50	579,406.61	491,459.24	1,489,445.03
GENERAL GOVERNMENT MUNI COURT					
10-60-00-4100	MUNICIPAL COURT PAYROLL	.00	9,300.00	9,235.52	21,672.40
10-60-00-4118	CONTRACT	8,750.00	.00	.00	.00
10-60-00-4130	UNEMPLOYMENT INSURANCE	.00	.00	10.50	43.34
10-60-00-4140	FRINGE BENEFITS	.00	.00	.00	50.40
10-60-00-4141	FICA	.00	.00	401.66	1,026.81
10-60-00-4143	WORKERS COMP INSURANCE	.00	.00	.00	622.04
10-60-00-4200	CONTRACT PERSONNEL	.00	2,200.00	300.00	2,000.00
10-60-00-4214	RESTITUTION EXPENDITURES	2,350.00	3,500.00	185.00	2,500.00
10-60-00-4215	OPERATING SUPPLIES	850.98	.00	.00	500.00
10-60-00-4220	UNIFORMS/CLOTHING	.00	350.00	.00	50.00
10-60-00-4283	TRAVEL AND TRAINING	.00	500.00	270.00	500.00
10-60-00-4284	PROFESSIONAL SVS - PUB DEF	9,899.16	4,500.00	96.41	4,500.00
10-60-00-4285	PROSECUTING ATTORNEY	7,293.98	10,000.00	9,728.74	15,000.00
10-60-00-4287	DUES	.00	300.00	.00	275.00
Total GENERAL GOVERNMENT MUNI COURT:		29,144.12	30,650.00	20,227.83	48,739.99
GENERAL GOVERNMENT PLANNING					
10-65-00-4118	CONTRACT	13,286.68	.00	.00	.00
10-65-00-4200	CONTRACT PERSONNEL	.00	25,000.00	45,500.36	22,500.00
10-65-00-4272	LEGAL SERVICES	8,706.50	21,500.00	8,819.50	12,500.00
10-65-00-4274	PROFESSIONAL SERVICES	6,162.16	11,500.00	2,633.24	5,000.00
10-65-00-4292	PUBLISHING	107.41	100.00	.00	1,000.00
10-65-00-4299	REIMBURSIBLE EXPENDITURE	12,340.75	30,000.00	14,522.77	20,000.00
Total GENERAL GOVERNMENT PLANNING:		40,603.50	88,100.00	71,475.87	61,000.00
GENERAL GOVERNMENT RECREATION					
10-70-00-4100	PARKS & REC PAYROLL	21,098.96	16,215.24	18,147.87	16,281.41
10-70-00-4105	PART-TIME SEASONAL	.00	8,000.00	2,066.50	8,500.00
10-70-00-4120	PART TIME HELP	.00	.00	1,044.00	.00
10-70-00-4121	RECREATION DIRECTOR	.00	.00	.00	.00
10-70-00-4126	OVERTIME	95.58	500.00	455.47	750.00
10-70-00-4130	UNEMPLOYMENT INSURANCE	47.77	72.65	43.48	51.07
10-70-00-4140	HEALTH/DENTL/VISN/LI INSURA	11,119.98	8,825.34	8,828.61	8,541.93
10-70-00-4141	FICA	1,611.77	1,890.73	1,652.54	1,953.15
10-70-00-4142	RETIREMENT	1,100.50	810.76	893.98	823.82
10-70-00-4143	WORKERS COMP INSURANCE	.00	.00	.00	732.80
10-70-00-4215	OPERATING SUPPLIES	.00	.00	.00	2,000.00
10-70-00-4220	UNIFORMS/CLOTHING	.00	.00	.00	4,000.00
10-70-00-4266	REPAIRS AND MAINTENANCE	343.18	2,000.00	481.67	3,000.00
10-70-00-4270	UTILITIES	575.21	1,800.00	553.22	.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
10-70-00-4415	OPERATING SUPPLIES	2,947.69	1,500.00	1,554.09	.00
10-70-00-4420	VAN MAINTENANCE & FUEL	2,590.36	2,500.00	537.15	.00
10-70-00-4424	UNIFORMS/CLOTHING	405.78	1,000.00	217.93	.00
10-70-00-4425	CONTRACT HELP	.00	2,000.00	.00	.00
10-70-00-4426	WINTER SPORTS PROGRAMS	40.00	.00	.00	.00
10-70-00-4450	SPECIAL EVENTS	17,451.59	17,500.00	15,343.54	18,500.00
10-70-00-4476	APPRECIATION BANQUET	.00	500.00	.00	500.00
10-70-00-4483	TRAVEL AND TRAINING	78.00	500.00	176.21	300.00
10-70-00-4485	STAFF HOLIDAY APPRECIATION	2,138.86	4,000.00	500.00	.00
10-70-00-4487	DEBEQUE WILDHORSE DAYS C	12,603.35	15,000.00	14,605.88	17,500.00
10-70-00-4595	TOWN BEAUTIFICATION	23,269.06	20,000.00	14,610.21	.00
Total GENERAL GOVERNMENT RECREATION:		97,517.64	104,614.72	81,712.35	83,434.18
GENERAL GOVERNMENT CEMETERY					
10-75-00-4215	OPERATING SUPPLIES	5.90	150.00	.00	150.00
10-75-00-4270	UTILITIES	446.04	250.00	218.09	250.00
10-75-00-4276	REPAIRS AND MAINTENANCE	173.16	1,000.00	125.00	1,000.00
Total GENERAL GOVERNMENT CEMETERY:		625.10	1,400.00	343.09	1,400.00
GENERAL GOVERNMENT PARKS					
10-80-00-4266	REPAIRS AND MAINTENANCE	.00	.00	.00	3,500.00
10-80-00-4270	UTILITIES	.00	.00	.00	1,200.00
10-80-00-4274	PROFESSIONAL SERVICES	.00	.00	.00	6,480.00
10-80-00-4596	CAPITAL OUTLAY	.00	.00	.00	75,000.00
Total GENERAL GOVERNMENT PARKS:		.00	.00	.00	86,180.00
GENERAL FUND Revenue Total:		2,472,810.21	2,560,507.00	2,239,126.61	4,389,695.00
GENERAL FUND Expenditure Total:		2,114,774.58	2,870,731.13	2,644,292.91	4,417,126.40
Total GENERAL FUND:		358,035.63	310,224.13-	405,166.30-	27,431.40-

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
ENTERPRISE FUND WATER					
ENTERPRISE FUND WATER					
ENTERPRISE FUND WATER					
51-00-00-2314	LOAN DOLA LOOPING BLUESTO	.00	.00	21,305.81	.00
ENTERPRISE FUND WATER					
INTERGOVERNMENTAL REVENUE WATER					
51-00-00-3310	STATE GRANT REVENUE	219,163.13	2,000,000.00	86,475.00	3,018,099.00
51-00-00-3315	FEDERAL GRANT REVENUE	.00	1,191,013.00	.00	300,000.00
51-00-00-3320	LATE FEES	3,239.63	4,500.00	5,277.89	5,650.00
51-00-00-3325	DONATIONS	3,345.00	.00	.00	.00
51-00-00-3341	WATER COLLECTIONS	281,621.34	255,000.00	238,535.57	309,681.00
51-00-00-3370	BULK WATER HAULED	21,757.30	20,000.00	28,130.64	23,325.00
51-00-00-3373	WATER TAP FEES	135.00	6,000.00	65,280.00	50,000.00
51-00-00-3382	GENERAL FUND TRANSFERS	27,300.00	18,848.17	18,848.17	25,579.67
51-00-00-3385	LOANS	.00	.00	.00	500,000.00
Total INTERGOVERNMENTAL REVENUE WATER:		556,561.40	3,495,361.17	442,547.27	4,232,334.67
INTERGOVERNMENTAL REVENUE WATER					
51-00-00-3480	MISC	.00	.00	1,060.50	1,000.00
Total INTERGOVERNMENTAL REVENUE WATER:		.00	.00	1,060.50	1,000.00
51-00-00-4100	WATER FUND PAYROLL	133,788.62	163,848.99	163,272.92	186,681.24
51-00-00-4116	PUBLIC WORKS ASST	.00	.00	.00	.00
51-00-00-4121	OVERTIME & EXTRA HELP	.00	.00	.00	.00
51-00-00-4126	OVERTIME	2,440.37	5,000.00	289.54	1,250.00
51-00-00-4130	UNEMPLOYMENT INSURANCE	298.56	491.55	317.02	373.36
51-00-00-4140	HEALTH/DENTL/VISN/LI INSURA	28,427.39	48,025.41	49,197.23	62,399.06
51-00-00-4141	FICA	10,467.96	12,701.11	12,386.71	14,281.11
51-00-00-4142	RETIREMENT	6,902.94	7,317.46	8,601.23	8,439.81
51-00-00-4143	WORKERS COMP INSURANCE	.00	.00	.00	5,358.12
51-00-00-4211	INTEREST REUDI CONTRACT	.00	500.00	186.25	300.00
51-00-00-4215	OPERATING SUPPLIES	7,623.09	10,000.00	11,620.01	10,000.00
51-00-00-4230	TRAVEL AND TRAINING	.00	1,000.00	.00	500.00
51-00-00-4242	TECHNOLOGY	.00	.00	.00	10,000.00
51-00-00-4250	OTHER SERVICES & CHARGES	2,881.95	.00	.00	.00
51-00-00-4262	WATER TESTING	1,492.58	3,840.00	1,815.65	4,500.00
51-00-00-4265	MISCELLANEOUS--WATER	5.43	.00	167.00	.00
51-00-00-4270	UTILITIES	610.00	.00	.00	.00
51-00-00-4274	PROFESSIONAL SERVICES	6,832.40	3,500.00	99,265.71	15,000.00
51-00-00-4275	AUDIT	1,800.00	2,000.00	1,800.00	2,000.00
51-00-00-4276	LEGALSERVICES	4,241.33	2,500.00	337.00	1,800.00
51-00-00-4277	EQUIPMENT	47,570.00	.00	.00	.00
51-00-00-4280	UTILITIES	10,900.93	13,500.00	10,836.58	11,500.00
51-00-00-4285	POSTAGE	335.97	550.00	392.77	350.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
51-00-00-4287	DUES, MEMBERSHIPS & SUBS	.00	1,750.00	749.00	500.00
51-00-00-4290	CHEMICALS	12,971.50	10,000.00	8,767.09	12,000.00
51-00-00-4295	REPAIRS AND MAINTENANCE	13,504.10	10,000.00	30,740.68	15,000.00
51-00-00-4530	WATER PLANT	219,513.33	3,191,013.00	412,716.14	3,518,099.00
51-00-00-4540	PROJECTS TO BE DETERMINE	.00	.00	.00	2,000.00
51-00-00-4596	CAPITAL OUTLAY - OTHER	.00	.00	5,219.53	315,000.00
51-00-00-4601	PRINCIPAL(DOLA)	6,436.54	6,758.37	6,436.54	7,096.29
51-00-00-4602	INTEREST(DOLA)	1,387.11	1,065.28	1,387.11	727.36
51-00-00-4604	PRINCIPAL(CDPHE)	.00	.00	1,887.12	23,256.19
51-00-00-4605	INTEREST(CDPHE)	.00	.00	416.67	4,923.13
ENTERPRISE FUND WATER Revenue Total:		556,561.40	3,495,361.17	443,607.77	4,233,334.67
ENTERPRISE FUND WATER Expenditure Total:		520,432.10	3,495,361.17	828,805.50	4,233,334.67
Total ENTERPRISE FUND WATER:		36,129.30	.00	385,197.73-	.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
ENTERPRISE FUND SEWER					
ENTERPRISE FUND SEWER					
INTERGOVERNMENTAL REVENUE SEWER					
53-00-00-3315	FEDERAL GRANT REVENUE	745,137.79	1,293,500.00	42,822.37	1,246,000.00
Total INTERGOVERNMENTAL REVENUE SEWER:		745,137.79	1,293,500.00	42,822.37	1,246,000.00
TABOR EXEMPT REVENUE SEWER					
53-00-00-3442	SEWER SERVICE FEES	218,431.74	215,000.00	179,011.23	225,875.00
53-00-00-3444	SEWER TAP FEES	6,000.00	12,000.00	46,800.00	50,000.00
53-00-00-3445	GRANTS	17,573.41	.00	.00	.00
53-00-00-3450	GENERAL FUND TRANSFERS	20,040.00	28,384.52	28,384.52	45,607.70
53-00-00-3480	MISC	300.00	.00	160.50	1,000.00
Total TABOR EXEMPT REVENUE SEWER:		262,345.15	255,384.52	254,356.25	322,482.70
53-00-00-4100	SEWER FUND PAYROLL	133,788.68	146,348.99	163,272.92	186,681.24
53-00-00-4116	PUBLIC WORKS ASST	.00	.00	.00	.00
53-00-00-4121	OVERTIME & EXTRA HELP	.00	.00	.00	.00
53-00-00-4126	OVERTIME	2,440.36	5,000.00	289.54	1,250.00
53-00-00-4130	UNEMPLOYMENT INSURANCE	298.51	491.55	316.60	373.36
53-00-00-4140	HEALTH/DENTL/VISN/LI INSURA	28,396.75	48,025.41	49,182.22	62,399.06
53-00-00-4141	FICA	10,467.96	12,701.11	12,386.52	14,281.11
53-00-00-4142	RETIREMENT	6,902.48	7,317.46	8,601.09	8,439.81
53-00-00-4143	WORKERS COMP INSURANCE	.00	.00	.00	5,358.12
53-00-00-4215	OPERATING SUPPLIES	.00	1,000.00	.00	5,000.00
53-00-00-4238	PERMIT FEES	1,123.00	1,000.00	1,123.00	1,000.00
53-00-00-4240	CONTRACT SEWER CLEANING	8,176.30	15,000.00	3,600.00	15,000.00
53-00-00-4266	REPAIRS AND MAINTENANCE	2,104.37	2,500.00	6,138.91	2,500.00
53-00-00-4270	UTILITIES	910.24	3,500.00	1,206.43	1,500.00
53-00-00-4274	PROFESSIONAL SERVICES	4,934.85	10,000.00	7,504.27	10,000.00
53-00-00-4290	CHEMICALS	.00	.00	.00	5,000.00
53-00-00-4294	ENGINEERING SERVICES	14,476.67	2,500.00	.00	2,500.00
53-00-00-4555	REMOVE AND DISPOSE OF BIO	112,214.11	.00	.00	.00
53-00-00-4595	CAPITAL OUTLAY	594,526.48	1,293,500.00	90,778.20	1,247,200.00
ENTERPRISE FUND SEWER Revenue Total:		1,007,482.94	1,548,884.52	297,178.62	1,568,482.70
ENTERPRISE FUND SEWER Expenditure Total:		920,760.76	1,548,884.52	344,399.70	1,568,482.70
Total ENTERPRISE FUND SEWER:		86,722.18	.00	47,221.08-	.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
CONSERVATION TRUST FUND					
CONSERVATION TRUST FUND					
OTHER REVENUE CONSERVATION TRU					
54-00-00-3210	INTEREST	3,890.45	.00	.00	.00
54-00-00-3286	LOTTERY APPROPRIATIONS	6,875.84	7,000.00	6,044.69	6,000.00
Total CONSERVATION TRUST FUND:		10,766.29	7,000.00	6,044.69	6,000.00
CONSERVATION TRUST FUND Revenue Total:					
		10,766.29	7,000.00	6,044.69	6,000.00
Total CONSERVATION TRUST FUND:		10,766.29	7,000.00	6,044.69	6,000.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
CAPITAL IMPROVEMENT FUND					
CAPITAL IMPROVEMENT FUND					
55-00-00-4500	SIDEWALK/RAMP REPAIRS	.00	120,051.00	120,051.00	.00
CAPITAL IMPROVEMENT FUND Expenditure Total:		.00	120,051.00	120,051.00	.00
Total CAPITAL IMPROVEMENT FUND:		.00	120,051.00-	120,051.00-	.00

Account Number	Title	2023 Actual	2024 Budget	2024 Estimated Actual	2025 Budget
ENTERPRISE FUNDS IRRIGATION					
ENTERPRISE FUNDS IRRIGATION					
TABOR EXEMPT REVENUE IRRIGATION					
56-00-00-3406	IRRIGATION MAINTENANCE FE	19,164.26	19,250.00	15,982.16	19,250.00
56-00-00-3409	Tap Fees	.00	450.00	450.00	1,000.00
56-00-00-3480	MISC	.00	.00	3.00	500.00
Total TABOR EXEMPT REVENUE IRRIGATION:		19,164.26	19,700.00	16,435.16	20,750.00
56-00-00-4267	REPAIRS AND MAINTENANCE	2,795.75	18,500.00	16,490.40	5,000.00
56-00-00-4270	UTILITIES	5,228.82	2,500.00	9,862.96	5,500.00
56-00-00-4276	WATER SHARES	800.00	1,000.00	800.00	750.00
ENTERPRISE FUNDS IRRIGATION Revenue Total:		19,164.26	19,700.00	16,435.16	20,750.00
ENTERPRISE FUNDS IRRIGATION Expenditure Total:		8,824.57	22,000.00	27,153.36	11,250.00
Total ENTERPRISE FUNDS IRRIGATION:		10,339.69	2,300.00-	10,718.20-	9,500.00
Grand Revenue Total:		4,066,785.10	7,631,452.69	3,002,392.85	10,218,262.37
Grand Expenditure Total:		3,564,792.01	8,057,027.82	3,964,702.47	10,230,193.77
Grand Totals:		501,993.09	425,575.13-	962,309.62-	11,931.40-

TOWN OF DE BEQUE, COLORADO
RESOLUTION 2024-34
(Series 2024)

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF DE BEQUE, COLORADO ADOPTING THE 2025 BUDGET, SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND APPROPRIATING MONEY TO EACH FUND

WHEREAS, pursuant to Colorado law, the Board of Trustees of the Town of De Beque has appointed the Town Administrator budget officer and thereby directed her to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, the proposed 2025 budget was submitted to the Board of Trustees on September 25, 2024 for its consideration, and;

WHEREAS, notice of the 2025 budget was duly posted and a public hearing was held on November 26, 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF DE BEQUE, COLORADO.

Section 1. That the 2025 budget attached hereto is hereby approved and made a part hereof by reference.

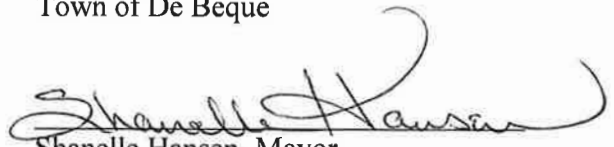
Section 2. The Mayor and Town Clerk are hereby authorized and directed to execute said budget and convey copies to the Mesa County Board of Commissioners and to other agencies as required by law.

Section 3. Sums of money are hereby appropriated to each Fund as follows:

General Fund	\$ 4,417,126
Water Fund	\$ 4,233,335
Wastewater Fund	\$ 1,568,483
Conservation Trust Fund	\$ 0
Capital Improvement Fund	\$ 0
Irrigation Fund	\$ 11,250

ADOPTED BY A VOTE OF 7 to 0 THIS 26th DAY OF NOVEMBER, 2024.

Town of De Beque


Shanelle Hansen, Mayor

ATTEST:


Lisa Rogers, Town Clerk



TOWN OF DE BEQUE, COLORADO
RESOLUTION 2024-35
(Series of 2024)

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF DE BEQUE, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of De Beque, has adopted the annual budget in accordance with the Local Government Budget law, on November 26th, 2024.

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$92,475 and;

WHEREAS, the 2024 valuation for assessment for the Town of De Beque as certified by the County Assessor is \$10,254,540.

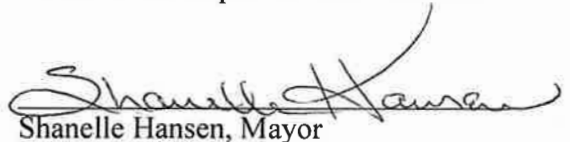
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF DE BEQUE, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Town of De Beque during the 2025 budget year, there is hereby levied a tax of 9.018 mills upon each dollar of the total valuation for assessment of all taxable property within the Town of De Beque for the year 2025.

Section 2. That the Mayor is hereby authorized and directed to immediately certify to the County Commissioners of Mesa County, Colorado, the mill levies for the Town of De Beque as herein above determined and set.

ADOPTED BY A VOTE OF 1 to 0 THIS 26TH DAY of NOVEMBER, 2024.

Town of De Beque Board of Trustees


Shanelle Hansen, Mayor

ATTEST:


Lisa Rogers, Town Clerk



TOWN OF DE BEQUE, COLORADO

RESOLUTION 2024-40

(Series of 2024)

A RESOLUTION TO AMEND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF DE BEQUE, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS the Board of Trustees of the Town of De Beque has adopted the annual budget in accordance with the Local Government Budget law, on November 26, 2024. On December 12, 2024, an amendment was adopted, which was necessary after valuations changed.

WHEREAS the amount of money necessary to balance the budget for general operating purposes will change from \$92,475 to \$107,080 and

WHEREAS the 2024 valuation for assessment for the Town of De Beque as certified by the County Assessor has changed from \$10,254,540 to \$11,874,060.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF DE BEQUE, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Town of De Beque during the 2025 budget year, there is hereby levied a tax of 9.018 mills upon each dollar of the total valuation for assessment of all taxable property within the Town of De Beque for the year 2025.

Section 2. That the Mayor is hereby authorized and directed to immediately certify to the County Commissioners of Mesa County, Colorado, the mill levies for the Town of De Beque as herein above determined and set.

ADOPTED BY A VOTE OF 6 to 0 THIS 12TH DAY of DECEMBER 2024.

TOWN OF DE BEQUE BOARD OF TRUSTEES:

Shanelle Hansen 12-12-24
Shanelle Hansen, Mayor Date

ATTEST:
Lisa M. Rogers 12-16-24
Lisa Rogers, Town Clerk Date



-End of Document-

CERTIFICATION OF VALUATION BY

Mesa County COUNTY ASSESSOR

New Tax Entity? ☐ YES ☒ NO

Date 11/20/2024

NAME OF TAX ENTITY: TOWN OF DEBEQUE

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 :

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$10,259,190
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$11,874,060
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$11,874,060
5. NEW CONSTRUCTION: *	5. \$4,400
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$0
7. ANNEXATIONS/INCLUSIONS:	7. \$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Ⓟ	9. \$0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$11.08
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$2.11

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Ⓟ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Mesa County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$49,561,570
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ADDITIONS TO TAXABLE REAL PROPERTY

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$65,690
3. ANNEXATIONS/INCLUSIONS:	3. \$0
4. INCREASED MINING PRODUCTION: §	4. \$0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$0

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$0
9. DISCONNECTIONS/EXCLUSIONS:	9. \$0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$0

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$62,845,490

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$11,500

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Mesa, Colorado.On behalf of the Town of De Beque,
(taxing entity)^Athe Board of Trustees
(governing body)^Bof the Town of De Beque
(local government)^C


Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 11,874,060
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 11,874,060
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/16/2024 for budget/fiscal year 2025.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>9.018</u> mills	\$ <u>107,080</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>9.018</u> mills	\$ <u>107,080</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>9.018</u> mills	\$ <u>107,080</u>

Contact person: (print) Katherine Boozell Daytime phone: (970) 250-7911
Signed:  Title: Treasurer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).