

TOWN OF DE BEQUE, COLORADO
ORDINANCE NUMBER 557
(Series 2025)

AN ORDINANCE OF THE TOWN OF DE BEQUE ADOPTING THE 2026 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 as the 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 2026 budget was submitted to the Board of Trustees on September 23, 2025 for its consideration, and;

WHEREAS, notice of the 2026 budget was duly published on October 4, 2025 and a public hearing was held on November 18, 2025.

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

Section 1. That the 2026 budget, which is attached hereto, is hereby adopted by Town.

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 of the State of Colorado as required by law.

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

General Fund	\$ 2,894,053
Water Fund	\$ 4,177,420
Wastewater Fund	\$ 1,625,087
Conservation Trust Fund	\$ 0
Capital Improvement Fund	\$ 0
Irrigation Fund	\$ 19,000

Section 4. Compensation to Town employees for 2026 is set forth in the Personnel Compensation Addendum, which comprises a part of the budget.

Section 5. Expenditures by the Town of De Beque shall not exceed the sums duly budgeted, unless otherwise authorized by law.

ADOPTED BY MAJORITY VOTE OF THE BOARD OF TRUSTEES AT A DULY NOTICED PUBLIC MEETING AT WHICH QUORUM WAS PRESENT THIS 18th DAY OF NOVEMBER, 2025. This ordinance shall take effect 30 days from passage.

Town of De Beque

By: Shanelle Hansen
Shanelle Hansen, Mayor

ATTEST:

By: Lisa M. Rogers
Lisa Rogers, Town Clerk

Attachment: **Budget**

-End of Document-





BUDGET TRANSMITTAL LETTER

FY-2026 Budget Message

November 18, 2025

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

These pages contain the 2026 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 2026 budget was prepared through six months of professional staff collaboration and department director meetings under the direction of the Town Manager and Town Treasurer.

This letter provides a summary of the 2026 Budget Highlights and changes from the previous year, 2025 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 or distributed.

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 Overview

- Town Administration
- De Beque Community Center (Board of Trustees Meeting Room)
- Town Marshal
- Public Works
- Municipal Court
- Planning
- Recreation
- Cemetery
- Parks



2026 Budget Highlights, 2025 Year-in-Review, and Financial Overview

2026 Budget Overview

The 2026 General Fund budget allocation holds 32% of Total Revenues and 33% of Total Expenditures.

Revenue projections for 2026 are as follows:

- 65% from Tax Revenue
- 15% from Other Sources
- 15% from Intergovernmental Funds
- 5% from Tax-Exempt Revenue

Projected expenditures are distributed as follows:

- 62% for Personnel
- 36% for Operating Expenses
- 2% for Capital Projects

Financial Performance and Outlook

The Town experienced an increase in Investment and Interest Revenue during 2024, surpassing the original budgeted amount of \$200,000 with an actual total of \$228,401. The Town Treasurer continues to optimize investment strategies in alignment with favorable Federal Reserve rates, maintaining the department's commitment to fiscal health and prudent investment management. However, the Town anticipates future reductions in interest revenue corresponding to the Federal Reserve's rate cuts in late 2024 and 2025, resulting in a combined rate decrease of approximately 1.25%.

The Town has also seen continued growth in Court Fees and Surcharge revenues, reflecting the success of efforts to keep Public Safety a top priority. Key initiatives have included expanding enforcement coverage to year-round service through a 0.5 FTE, retaining a fully staffed team of marshal personnel, town clerk, municipal court clerk, and municipal court judge—each supported with competitive pay, training, and benefits. These personnel continue to work collaboratively to enforce code, issue citations, maintain accurate records, conduct court proceedings, and collect applicable fees.

Court Fees and Surcharge revenue trends are shown below, demonstrating a nearly 312% increase over the lowest year in 2022:

- 2020: \$34,680.34
- 2021: \$22,609.82
- 2022: \$20,478.00
- 2023: \$29,261.00
- 2024: \$56,561.06
- 2025 (estimated): \$84,279.35



The Town has also experienced an increase in Use Tax collections, a positive outcome following the 2024 Board Workshop on Use Tax, which fostered collaboration between the Board of Trustees and Town Administration to strengthen understanding of its benefits and purpose. In 2025, collections have already exceeded the budget by \$83,415. While a significant portion of this revenue came from a single developer, it is encouraging to see ongoing community growth that supports the diversification of industry within De Beque.

Revenue Challenges

The Town continues to face declining retail marijuana revenues, which fell by 50% in 2024 compared to 2023, with an additional 37% reduction anticipated in 2025. The statewide downturn in cannabis industry revenues—highlighted in a three-part series by *The Daily Sentinel* that identified De Beque as an affected municipality—will remain a key focus area for the Town as it adapts to this evolving economic landscape.

Personnel and Compensation

Personnel expenditures remain the largest component of the Town's budget, consistent with trends in most organizations. Rising health insurance premiums and related personnel costs—such as unemployment insurance, dental and vision coverage, FICA, retirement contributions, FPPA obligations, and tax withholdings—continue to drive this category.

For 2026, all positions were reviewed and adjusted based on a comparative analysis of seven Western Slope municipalities to ensure regional equity in compensation, as outlined in the Town of De Beque Code – Salary Survey. (Code 1995, § 2.06.050; Ord. 300 §4, 2005). The adjustments also include the 2026 Social Security Administration Cost of Living Adjustment (COLA) of 2.8%.

Departmental Staffing Updates

- Administration Department: Retained all of their staffed positions (4.60 FTE) and will absorb the recreation departments existing director position (.30 FTE) into the existing administration position (.60 FTE) creating a full-time position for the Deputy Clerk. Through the budget process, half of the part-time code enforcement position was re-allocated (0.25 FTE) to the administration budget, bringing the 2026 Admin staffed positions up to (5.25 FTE).
- Marshal's Department: Retained all seven full-time positions (7 FTE) throughout 2025 and re-allocated (0.25 FTE) for code enforcement to the administration budget.
- Municipal Court: Includes the Municipal Judge and code enforcement (0.25 FTE), bringing the total shared enforcement allocation up to (0.50 FTE)—divided equally between the administration department and the Municipal Court.
- Public Works Department: Public Works has experienced some turnover in 2025, but at this time all (4.5 FTE) positions have been filled.



- Recreation Department: Created a new Event Coordinator position (.36 FTE) that will bring in new personnel in 2026 to solely focus on recreation programs and events for the town. This budget also retains a set aside for seasonal and temporary personnel to add additional support to community recreation programs and events.

2026 Capital and Community Projects

The Town will move forward with several significant initiatives in 2026, including:

De Beque Colorado River Park

The Town will complete professional engineering for the De Beque Colorado River Park, positioning the project for GOCO grant funding. Supported by a DOLA UTAP Design Grant, this initiative represents a collaborative community effort and a key element of the upcoming 2025 Comprehensive Plan Update. Current grant funding includes \$157,800 from the Mesa County Federal Mineral Lease District and a pending grant of \$50,000 from the Colorado Water Conservation Board.

The Colorado River Park aims to create a lasting outdoor recreational facility that will serve both residents and visitors for generations to come.

Beautification and Facility Improvements

The Board of Trustees will continue the De Beque Beautification Project, with \$20,000 designated for 2026.

Additional General Fund projects include:

- Upgrades to the Board of Trustees' meeting area, including movable partitions and improved cable management.
- Temporary roof repairs for the Old De Beque Fire Department building while long-term grant opportunities are explored.
- Installation of a utility drop at the De Beque recycling and wayfinding area.
- Enhancements to the Town cemetery.
- Purchase of an additional body camera for the Marshal's Department.

2025 Year-in-Review

De Beque Wild Horse Days Celebration

This year's De Beque Wild Horse Days marked the 145th anniversary of the founding of the Town of De Beque! Our Recreation Director once again did an outstanding job organizing and executing another memorable year of festivities. The event was well attended by participants, community members, and visitors alike, showcasing the strong spirit and pride of our town.



A huge thank-you goes out to our Recreation Director, all our dedicated recreation volunteers, and everyone who worked together to make Wild Horse Days such a success. Your hard work and enthusiasm continue to make this event a true highlight of summertime in De Beque!

Public Works Dump Truck

Public Works successfully budgeted \$150,000 and purchased a used dump truck for \$124,999 following a competitive bidding process. This important fleet addition significantly enhances the Town's ability to complete projects and meet operational needs using our own personnel and equipment.

One of the key initiatives supported by this expanded capacity is the Board of Trustees' 2025 Beautification Project, which includes the construction of a new wayfinding shelter and the relocation of the Water Dispensing Station.

Town Marshal Vehicle Purchases

In 2024, the Town Marshal successfully sourced four new patrol vehicles through the Kansas Highway Patrol Program totaling of \$145,640. The original plan had been to purchase six vehicles within the 2024 budget of \$200,000. Due to limited fleet availability from the Kansas Highway Patrol, \$66,000 was encumbered into 2025, and one additional vehicle was purchased in 2025 for \$33,675. This may necessitate the appropriation of one more vehicle in the 2026 budget to complete the full six-vehicle replacement.

As part of the plan to refresh the patrol fleet, the Marshal's Department had committed to selling the older vehicles to offset some of the replacement costs. While sales have not yet occurred, the recent repairs on the older fleet and the acquisition of five of the six new patrol vehicles positions the Department to begin selling off surplus vehicles in 2026.

ADA-Compliant Sidewalks Project

In 2025, the Town successfully completed its long-planned ADA-compliant sidewalk project, first initiated in the 2021 budget cycle. Through collaboration between the Town Administrator,

Town Treasurer and our professional grant writer, an additional \$350,000 in grant funding was secured to complete this major infrastructure improvement.

The Town extends its sincere appreciation to the Mesa County Federal Mineral Lease District, Colorado Department of Transportation, and Colorado Department of Local Affairs for their financial support, as well as to Austin Civil Group and MA Concrete Construction for their excellent management and execution.



Bike Flow Trail Project

The Town also celebrated the completion of the De Beque Bike Flow Trail in 2025, funded by a \$5,000 grant from the Associated Governments of Northern Colorado (AGNC) and a \$5,000 grant from the Colorado Plateau Mountain Bike Trail Association (COPMOBA) as well as contribution from a generous donor who would like to remain anonymous.

Led by Trustee John Giffin and Sam Giffin of Roan Creek Bikeworks and constructed by Gumption Trail Works, the 1,042-foot trail enhances De Beque's presence in the regional mountain biking tourism network. The Town extends its appreciation to all partners, volunteers and regional bike groups involved for their vision and commitment to community recreation and all those who participated in De Beques first 'Dig Day' up at the trail site.

Broadband Fiber Networking Project

The Broadband Fiber Networking Project is expected to be completed in 2025, supported by \$489,435 in funding from the Colorado Department of Local Affairs (DOLA) and \$476,414 in Mesa County ARPA funds. This project connects a Carrier Neutral Location (CNL) from the Town center across I-70 to the Colorado Department of Transportation (CDOT) connection vault.

We extend our gratitude to DOLA, Mesa County, and our contractor NeuComm for their outstanding work bringing high-speed broadband connectivity to De Beque and linking the Town to the State of Colorado Broadband Network.

Comprehensive Plan Update.

Finally, the 2025 Comprehensive Plan Update—developed in collaboration with Town staff, the Board of Trustees, community members, the Colorado Department of Local Affairs, and Rick Engineering—will provide a strategic roadmap for the next 7–10 years. This plan will guide future projects and ensure that the Town's growth and investments reflect the most supported and valuable community priorities. Comprehensive Plan updates remain an important part of strengthening De Beques ability to apply and qualify for future grant opportunities as well as receiving strong community involvement in making future plans in De Beque that align with their vision at this point in time.

Enterprise Fund Overview

- Water
- Sewer
- Irrigation



The Town's Enterprise Funds encompass essential utility services—Water, Sewer, and Irrigation—which operate as business enterprises. These funds are designed to be self-sustaining, with tap fees and user rates covering the majority of both capital expenses and operational costs.

Like many small municipalities, the Town faces challenges in maintaining balanced enterprise funds without transferring resources from the General Fund. While limited transfers (up to 10% of total operating expenditures) are permitted, reliance on them is not sustainable in the long term.

To maintain fiscal health and ensure adequate funding for future infrastructure needs, annual rate adjustments will be necessary.

2026 Capital Infrastructure Projects

Water Fund

In 2025, the Town initiated construction on the relocation of the Water Dispensing Station to a new property, separate from the Town's main Water Treatment campus. This relocation marks the beginning of the construction phase for the new Water Treatment Facility.

- Design & Engineering: \$300,000 — fully funded through a State Revolving Fund (SRF) award from the Colorado Department of Public Health and Environment (CDPHE).
- Construction Cost Estimate: Between \$3 million and \$3.5 million.
- Secured Grant Funding:
 - \$2,000,000 – State Revolving Fund (CDPHE)
 - \$1,000,000 – Department of Local Affairs (DOLA) EIAF Program
 - \$191,013 – Small Community WIINS Program

If project costs exceed available grant funding, the Town has arranged a \$500,000 loan agreement with the State Revolving Fund, amortized over 20 years at a 1% interest rate.

In 2025, the Town of De Beque was advanced in the Congressionally Directed Spending (CDS) process for funding of a secondary water source project. This project is designed to provide the Town with a contingency supply in the event of Colorado River water emergencies. While the CDS funds will not be formally awarded until the United States Congress passes its next budget, the Town has also pursued complementary state-level funding. The Colorado Water Conservation Board (CWCB) has awarded the Town a grant of \$214,033 toward the total project cost of \$400,000. If the Town is successfully included in the federal CDS appropriations bill for 2026, the project will be fully funded without requiring the use of existing Water Fund reserves.

These infrastructure investments represent a major step forward in ensuring the Town's long-term water quality, capacity, and infrastructure reliability as well as promoting human health and safety as the highest of the Town's priorities.



Wastewater Fund

The Town's administrative staff continues to collaborate closely with the Environmental Protection Agency (EPA) to advance the Wastewater Improvement Project. The Town has secured \$1,246,000 in EPA grant funding, with a waiver eliminating the matching requirement—a major financial benefit to the community.

Although the federal approval process has been slower than expected—compounded by limited staff resources and the 2025 Federal Government shutdown—the Town successfully advanced to the next phase of the EPA review process before the shutdown occurred. Construction approval and project completion are anticipated in 2026.

This project will significantly improve the Town's wastewater treatment processes, ensuring regulatory compliance and environmental stewardship for years to come.

Grant Funding Impact

Between FY 2023 and FY 2026, under the leadership of the Town Manager and professional staff, the Town has successfully secured approximately \$7 million in grant funding to support critical water and wastewater infrastructure projects.

These grants have greatly reduced the financial strain on the Water and Sewer Funds, helping to stabilize utility operations while minimizing the need for rate increases and debt financing.

Irrigation System

Looking ahead to 2026, the Town anticipates the potential replacement or major refurbishment of the Town's irrigation pump. While this project is not yet reflected in the 2026 budget, the Board of Trustees should be aware that a supplemental request of approximately \$45,000 may be presented later in the year.

This funding would depend on the results of an upcoming inspection and evaluation of the existing pump's condition.

Fiduciary Fund Overview

- Conservation Trust
- Capital Improvement

Conservation Trust Fund

Looking ahead to 2026, the Town plans to collaborate with Great Outdoors Colorado (GOCO) to apply for grant funding to initiate the phased development of the De Beque Colorado River Park Project, originally designed through the Department of Local Affairs (DOLA) UTAP Program.



The Conservation Trust Fund (CTF), administered by the Colorado Department of Local Affairs, distributes funds quarterly on a per capita basis to over 480 eligible local governments, including counties, municipalities, and special districts that provide park and recreation services.

CTF dollars may be used for the acquisition, development, and maintenance of new conservation sites, or for capital improvements and recreational maintenance on any public site. A public site is defined as any property publicly owned or one in which a public entity or local government holds an interest in land or water.

The Town is pleased that the De Beque Colorado River Park qualifies for this funding source, allowing the use of CTF dollars for a project that aligns perfectly with the fund's conservation and recreation purposes. This partnership will strengthen the Town's ability to expand outdoor recreation and public amenities in a fiscally responsible manner.

Capital Improvement Fund

In 2025, the Town successfully completed the Sidewalk Improvement Project, which provided ADA-compliant walkways throughout the downtown area. This major infrastructure project was funded through a combination of sources, including the Colorado Department of Transportation, Mesa County Federal Mineral Lease District, and the Town of De Beque General Fund.

With the completion of this project, the Capital Improvement Fund will be closed as it no longer qualifies as a stand-alone fund. The fund did not include a voter-approved tax appropriation, and future capital improvements will instead be managed through other eligible funding sources and departmental budgets.

This marks a significant administrative and fiscal milestone, reflecting the Town's continued commitment to streamlining fund management and aligning financial structures with current statutory and operational requirements.

Respectfully submitted,

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

Care McInnis
Town Manager

SUMMARY	2024 ACTUAL	2025 ADOPTED	2025 ESTIMATED ACTUAL	2026 ADOPTED
GENERAL FUND				
REVENUES	2,873,365	4,389,695	2,158,923	2,798,377
EXPENDITURES & TRANSFERS	3,113,382	4,417,126	2,941,819	2,894,053
SURPLUS/DEFICIT	(240,017)	(27,431)	(782,896)	(95,676)
BEGINNING FUND BALANCE	4,312,047	3,596,657	4,072,030	3,289,134
ENDING FUND BALANCE	4,072,030	3,569,226	3,289,134	3,193,458

WATER FUND

REVENUES	1,139,517	4,233,335	411,762	4,177,193
EXPENDITURES & TRANSFERS	845,885	4,233,335	458,412	4,177,420
SURPLUS/DEFICIT	293,632	-	(46,650)	(227)
BEGINNING FUND BALANCE	1,743,528	1,577,493	2,037,160	1,990,510
ENDING FUND BALANCE	2,037,160	1,577,493	1,990,510	1,990,283

WASTEWATER FUND

REVENUES	427,151	1,568,483	184,041	1,624,860
EXPENDITURES & TRANSFERS	375,753	1,568,483	246,961	1,625,087
SURPLUS/DEFICIT	51,398	-	(62,920)	(227)
BEGINNING FUND BALANCE	1,773,367	1,726,146	1,824,765	1,761,845
ENDING FUND BALANCE	1,824,765	1,726,146	1,761,845	1,761,618

CONSERVATION TRUST FUND

REVENUES	10,980	6,000	4,199	6,000
EXPENDITURES & TRANSFERS	-	-	-	-
SURPLUS/DEFICIT	10,980	6,000	4,199	6,000
BEGINNING FUND BALANCE	88,531	101,576	99,511	103,710
ENDING FUND BALANCE	99,511	107,576	103,710	109,710

IRRIGATION ENTERPRISE FUND

REVENUES	19,614	20,750	16,821	21,950
EXPENDITURES & TRANSFERS	31,957	11,250	6,655	19,000
SURPLUS/DEFICIT	(12,343)	9,500	10,166	2,950
BEGINNING FUND BALANCE	382,032	382,493	369,689	379,855
ENDING FUND BALANCE	369,689	391,993	379,855	382,805

ASSESSED VALUATION	7,231,530	11,874,060	11,874,060	12,099,850
MILL LEVY	0.009018	0.009018	0.009018	0.009018
PROPERTY TAX REVENUE	65,214	107,080	107,080	109,116

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
GENERAL FUND					
GENERAL FUND					
TAX REVENUE					
10-00-00-3110	PROPERTY TAXES	102,140.44	107,080.00	102,941.95	109,116.45
10-00-00-3115	PUBLIC SAFETY SALES TAX	51,092.12	54,980.00	46,833.34	55,000.00
10-00-00-3131	TOWN SALES TAX	340,263.92	365,730.00	265,500.38	417,180.00
10-00-00-3133	COUNTY SALES TAX	951,037.86	1,023,500.00	871,152.72	995,000.00
10-00-00-3142	CIGARETTE TAX	869.13	813.00	783.17	1,100.00
10-00-00-3160	FRANCHISE FEES	21,523.94	23,000.00	21,379.96	23,675.00
10-00-00-3165	RECREATIONAL MARIJUANA TAX	197,740.09	223,958.00	108,602.75	160,000.00
10-00-00-3170	HIGHWAY USER TAX	25,469.62	25,221.00	21,748.56	27,500.00
10-00-00-3175	ROAD AND BRIDGE TAX	1,382.00	2,024.00	1,562.31	2,000.00
10-00-00-3180	LODGING TAX	472.00	600.00	400.00	750.00
10-00-00-3185	OCCUPATION TAX	8.25	12.00	.00	15.00
10-00-00-3190	SPECIFIC OWNERSHIP TAXES	10,855.64	10,457.00	10,373.21	12,500.00
10-00-00-3192	USE TAX	5,156.48	15,000.00	98,414.53	15,000.00
Total TAX REVENUE:		1,708,011.49	1,852,375.00	1,549,692.88	1,818,836.45
OTHER REVENUE					
10-00-00-3200	RECREATION FEES	1,885.00	2,000.00	2,017.11	2,000.00
10-00-00-3210	LICENSES AND PERMITS	439.28	2,625.00	1,526.25	2,500.00
10-00-00-3215	PLANNING REIMBURSEMENTS	.00	15,000.00	1,425.00	20,000.00
10-00-00-3225	VIN INSPECTIONS: MARSHAL	459.00	375.00	370.00	650.00
10-00-00-3230	COURT FEES AND SURCHARGES	56,561.06	44,500.00	70,232.79	75,000.00
10-00-00-3240	ANIMAL CONTROL	494.00	.00	25.00	500.00
10-00-00-3241	RESTITUTION	.00	1,000.00	.00	1,000.00
10-00-00-3245	MISC	288.08	50.00	.00	50.00
10-00-00-3246	ADVERTISING	1,375.00	2,000.00	1,050.00	1,500.00
10-00-00-3250	INTEREST	227,725.79	238,400.00	144,456.73	250,000.00
10-00-00-3260	REFUSE COLLECTION FEES	47,747.64	47,745.00	39,894.70	55,000.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
10-00-00-3270	VAN CHARGES	48.00	100.00	.00	2,250.00
10-00-00-3275	COMMUNITY CENTER RENT	500.00	450.00	525.00	500.00
10-00-00-3280	CEMETERY CHARGES	500.00	500.00	100.00	750.00
10-00-00-3285	MARIJUANA APPLICATION FEES	11,500.00	10,000.00	5,500.00	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	.00	.00	.00
Total OTHER REVENUE:		349,522.85	365,245.00	267,122.58	422,200.00
INTERGOVERNMENTAL REVENUE GEN					
10-00-00-3310	STATE GRANT REVENUE	439,413.41	887,885.00	234,258.92	375,000.00
10-00-00-3315	FEDERAL GRANT REVENUE	214,039.71	599,435.00	.00	.00
10-00-00-3320	LOCAL/OTHER GRANT REVENUE	4,190.00	10,000.00	5,000.00	10,000.00
10-00-00-3385	STATE GRANT: MARSHAL	4,927.04	5,000.00	10,834.36	10,000.00
10-00-00-3390	VEHICLE REG FEES	2,389.24	2,155.00	1,782.40	2,250.00
10-00-00-3393	SEVERANCES TAX(DIRECT DIST)	13,565.49	13,500.00	402.44	14,000.00
10-00-00-3394	GOCO GRANT	.00	500,000.00	.00	.00
Total INTERGOVERNMENTAL REVENUE GEN:		678,524.89	2,017,975.00	252,278.12	411,250.00
TABOR EXEMPT REVENUE					
10-00-00-3465	SALE OF ASSETS	.00	66,000.00	13,256.00	50,000.00
10-00-00-3470	MINERAL LEASE & PILT	7,207.54	7,000.00	5,646.75	7,500.00
10-00-00-3476	SCHOOL RESOURCE OFFICER	34,520.25	72,000.00	66,256.61	79,340.87
10-00-00-3478	CONTRIBUTION:WILDHORSE DAYS	4,269.75	5,000.00	3,918.00	5,000.00
10-00-00-3480	DONATIONS	.00	.00	521.00	.00
10-00-00-3483	GRANT:LAW ENFORCEMENT TRAININ	.00	.00	.00	.00
10-00-00-3485	NSF CHARGE BACK	20.00	250.00	.00	250.00
10-00-00-3487	OFFICE CHARGES	329.59	350.00	171.25	400.00
10-00-00-3489	NOTARY FEES	54.00	.00	60.00	100.00
10-00-00-3495	PROPERTY LEASE	3,261.94	3,500.00	.00	3,500.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total TABOR EXEMPT REVENUE:		49,663.07	154,100.00	89,829.61	146,090.87
GENERAL GOVERNMENT ADMIN					
PERSONNEL ADMIN					
10-40-00-4100	ADMINISTRATIVE PAYROLL	278,690.74	288,048.53	258,360.02	363,542.40
10-40-00-4110	BOARD OF TRUSTEES STIPENDS	17,525.00	20,640.00	16,240.00	20,500.00
10-40-00-4126	OVERTIME	733.90	2,000.00	678.07	2,000.00
10-40-00-4130	UNEMPLOYMENT INSURANCE	549.98	580.10	497.22	731.08
10-40-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	90,427.07	89,982.19	65,962.40	98,596.22
10-40-00-4141	FICA	22,500.90	23,767.67	20,463.91	29,532.25
10-40-00-4142	RETIREMENT	12,909.47	14,478.18	13,954.01	18,277.12
10-40-00-4143	WORKERS COMP INSURANCE	40,726.45	8,917.38	8,843.07	10,842.31
Total PERSONNEL ADMIN:		464,063.51	448,414.05	384,998.70	544,021.38
CURRENT EXPENDITURES ADMIN					
10-40-00-4213	LEGAL ADVERTISING	4,353.54	2,750.00	670.94	1,500.00
10-40-00-4214	PERSONNEL/HIRING	3,930.22	3,800.00	1,411.62	3,500.00
10-40-00-4215	OPERATING SUPPLIES	12,973.98	15,000.00	26,901.45	15,000.00
10-40-00-4216	INSURANCE: PROPERTY & CASUALTY	67,844.14	70,000.00	61,979.76	77,680.61
10-40-00-4242	TECHNOLOGY	3,658.88	10,000.00	3,105.84	10,000.00
10-40-00-4246	COMMUNICATIONS/INTERNET	15,277.96	13,080.00	13,670.27	13,700.00
10-40-00-4247	COPIER LEASE	10,109.09	9,120.00	8,681.56	10,500.00
10-40-00-4248	COMPUTER SERVICES	31,661.43	37,500.00	26,704.40	40,000.00
10-40-00-4266	REPAIRS AND MAINTENANCE	1,309.23	2,500.00	1,773.59	5,000.00
10-40-00-4270	UTILITIES	22,615.49	29,000.00	25,438.34	27,500.00
10-40-00-4272	LEGAL SERVICES	84,522.56	65,000.00	43,743.50	65,000.00
10-40-00-4273	PROFESSIONAL SERVICES	66,182.30	70,000.00	16,510.12	70,000.00
10-40-00-4275	AUDIT	16,500.00	17,000.00	20,750.00	17,000.00
10-40-00-4276	ELECTION EXPENDITURES	3,202.67	3,000.00	.00	3,000.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
10-40-00-4278	TRANSFER TO WATER FUND	27,992.64	25,579.67	.00	46,462.59
10-40-00-4282	TRANSFER TO WASTEWATER FUND	3,902.89	45,607.70	.00	73,859.77
10-40-00-4283	TRAVEL AND TRAINING	2,650.23	10,000.00	4,851.55	12,000.00
10-40-00-4285	COUNTY TREASURES FEES	1,896.14	2,850.00	2,104.91	3,850.00
10-40-00-4287	DUES, MEMBERSHIPS & SUBS	4,648.19	6,000.00	4,181.42	6,000.00
10-40-00-4289	BANK CHARGES	460.56	100.00	432.00	400.00
10-40-00-4290	POSTAGE	5,655.19	6,700.00	3,967.80	6,500.00
10-40-00-4292	MAYOR DISCRETIONARY	350.00	1,500.00	150.00	1,000.00
10-40-00-4295	MISC EXPENDITURES	.00	.00	.00	.00
10-40-00-4296	DONATNS/SCHOLARSHPS & EVENTS	8,500.00	10,500.00	9,000.00	10,500.00
10-40-00-4299	TOWN MGR. RESERVE	1,016.89	7,500.00	324.64	6,500.00
Total CURRENT EXPENDITURES ADMIN:		401,214.22	464,087.37	276,353.71	526,452.97
CAPITAL OUTLAY ADMIN					
10-40-00-4500	CAPITAL OUTLAY--ADMIN	56,803.19	.00	.00	.00
10-40-00-4595	CAPITAL OUTLAY ADMIN	60,988.97	480,000.00	75,324.18	28,000.00
Total CAPITAL OUTLAY ADMIN:		117,792.16	480,000.00	75,324.18	28,000.00
GENERAL GOVERNMENT COMM CENTER					
CURRENT EXPENDITURES COMM CNTR					
10-45-00-4266	REPAIRS AND MAINTENANCE	4,363.20	1,500.00	2,761.31	2,500.00
10-45-00-4277	EQUIPMENT	.00	4,200.00	32.95	.00
Total CURRENT EXPENDITURES COMM CNTR:		4,363.20	5,700.00	2,794.26	2,500.00
RESERVES COMMUNITY CENTER					
10-45-00-4385	CHAIRS/AV EEQUIPMT	180.75	.00	.00	.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total RESERVES COMMUNITY CENTER:		180.75	.00	.00	.00
CAPITAL OUTLAY COMMUNITY CENTE					
10-45-00-4595	CAPITAL OUTLAY ADMIN	.00	.00	.00	14,250.00
Total CAPITAL OUTLAY COMMUNITY CENTE:		.00	.00	.00	14,250.00
GENERAL GOVERNMENT MARHAL DEPT					
PERSONNEL MARHAL DEPARTMENT					
10-50-00-4100	MARSHALL PAYROLL	455,361.67	562,391.70	395,128.00	645,403.20
10-50-00-4123	SCHOOL RESOURCE OFFICER	.00	.00	.00	.00
10-50-00-4125	GRANT BONUSES	.00	36,000.00	.00	.00
10-50-00-4126	OVERTIME	96.30	8,500.00	140.73	5,000.00
10-50-00-4130	UNEMPLOYMENT INSURANCE	854.62	1,213.78	788.28	1,300.81
10-50-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	192,820.24	248,916.00	172,286.38	242,151.00
10-50-00-4141	FICA	33,923.58	46,427.22	30,100.65	49,755.84
10-50-00-4142	RETIREMENT	2,350.18	2,452.54	1,980.93	2,797.60
10-50-00-4143	WORKERS COMP INSURANCE	.00	17,418.99	17,419.00	19,248.55
10-50-00-4145	FPPA	25,581.58	36,405.55	23,609.31	44,208.84
Total PERSONNEL MARHAL DEPARTMENT:		710,988.17	959,725.78	641,453.28	1,009,865.84
CURRENT EXPEND MARSHAL DEPART					
10-50-00-4215	OPERATING SUPPLIES	21,708.62	10,000.00	3,780.77	10,000.00
10-50-00-4220	UNIFORMS/CLOTHING	4,763.39	7,500.00	1,023.12	7,500.00
10-50-00-4221	EQUIPMENT	8,375.65	20,000.00	5,492.14	20,000.00
10-50-00-4235	ANIMAL CONTROL	300.00	100.00	.00	100.00
10-50-00-4242	TECHNOLOGY	12,560.76	10,000.00	8,928.13	10,000.00
10-50-00-4246	COMMUNICATIONS/INTERNET	8,955.00	15,000.00	9,382.80	15,000.00
10-50-00-4247	COPIER LEASE	892.10	900.00	712.84	1,000.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
10-50-00-4270	UTILITIES	2,972.48	3,750.00	2,383.90	3,750.00
10-50-00-4274	PROFESSIONAL SERVICES	3,588.50	4,000.00	6,192.69	4,000.00
10-50-00-4282	DUES,SUBS, AND PUBS.	10,515.02	7,300.00	1,289.74	7,300.00
10-50-00-4283	TRAVEL AND TRAINING	8,439.88	27,000.00	20,630.25	20,000.00
10-50-00-4290	Uncoded Credit Card Expenditur	.00	.00	10,519.49	.00
10-50-00-4291	GRAND JCT.COMM CTR 911	37,320.00	45,000.00	34,263.30	50,000.00
10-50-00-4293	COMMUNICATIONS	8,633.96	.00	.00	.00
10-50-00-4294	VEHICLE FUEL	16,398.93	18,500.00	14,168.52	18,500.00
10-50-00-4295	VEHICLE SUPPLIES & MAINT	14,553.99	.00	1,154.65	.00
10-50-00-4296	REPAIRS & MAINTENANCE	5,384.53	11,500.00	8,389.58	11,500.00
Total CURRENT EXPEND MARSHAL DEPART:		165,362.81	180,550.00	128,311.92	178,650.00
CAPITAL OUTLAY MARSHAL DEPT					
10-50-00-4595	CAPITAL OUTLAY MARSHAL	145,639.54	66,000.00	33,675.00	6,500.00
10-50-00-4596	OTHER	2,149.19	42,450.00	.00	.00
Total CAPITAL OUTLAY MARSHAL DEPT:		147,788.73	108,450.00	33,675.00	6,500.00
GENERAL GOVERNMENT PUBLIC WORK					
PERSONNEL PUBLIC WORKS					
10-55-00-4100	PUBLIC WORKS PAYROLL	111,119.46	97,676.87	74,821.96	107,852.16
10-55-00-4125	OVERTIME & EXTRA HELP	.00	.00	1,378.15	.00
10-55-00-4126	OVERTIME	134.75	5,000.00	189.76	5,000.00
10-55-00-4130	UNEMPLOYMENT INSURANCE	209.79	195.36	151.27	225.70
10-55-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	27,320.88	42,308.16	24,664.01	62,104.03
10-55-00-4141	FICA	8,436.41	7,472.28	5,818.49	8,633.19
10-55-00-4142	RETIREMENT	5,862.94	4,733.84	3,631.91	5,642.61
10-55-00-4143	WORKERS COMP INSURANCE	.00	2,803.52	2,803.52	3,216.59

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total PERSONNEL PUBLIC WORKS:		153,084.23	160,190.03	113,459.07	192,674.28
CURRENT EXPEND PUBLIC WORKS					
10-55-00-4215	OPERATING SUPPLIES	.00	.00	336.62	10,000.00
10-55-00-4220	UNIFORMS/CLOTHING	2,827.84	2,500.00	1,339.19	2,500.00
10-55-00-4228	MOSQUITO CONTROL SUPPLIES	4,879.88	5,000.00	5,288.00	6,800.00
10-55-00-4242	TECHNOLOGY	4,308.96	4,500.00	660.93	4,500.00
10-55-00-4246	COMMUNICATIONS/INTERNET	4,513.49	4,000.00	4,588.43	4,000.00
10-55-00-4255	OPERATING EXPENSES	11,326.98	10,000.00	2,149.35	.00
10-55-00-4264	TOWN TRASH SERVICE CONTRACT	42,784.02	65,000.00	46,774.00	68,000.00
10-55-00-4266	REPAIRS AND MAINTENANCE	6,325.40	8,000.00	6,884.43	8,000.00
10-55-00-4274	PROFESSIONAL SERVICES	13,511.63	13,500.00	8,280.00	13,500.00
10-55-00-4275	AUDIT	1,500.00	.00	.00	.00
10-55-00-4278	STREET LIGHTS	19,276.71	10,000.00	10,685.76	10,000.00
10-55-00-4282	STREET MAINTENANCE	11,825.53	18,000.00	2,013.00	18,000.00
10-55-00-4283	TRAVEL AND TRAINING	1,025.00	5,000.00	558.35	5,000.00
10-55-00-4285	EQUIPMENT RENTAL	2,440.23	3,000.00	290.34	3,000.00
10-55-00-4286	EQUIP. MAINTENANCE--PUBLIC WKS	.00	.00	406.19	.00
10-55-00-4287	DUES, MEMBERSHIPS & SUBS	354.31	750.00	417.00	750.00
10-55-00-4292	ROAD REPAIRS	276.01	.00	.00	.00
10-55-00-4294	FUEL	9,477.71	10,000.00	6,201.27	10,000.00
10-55-00-4295	FLEET REPAIRS	16,714.06	15,000.00	900.66	15,000.00
Total CURRENT EXPEND PUBLIC WORKS:		153,367.76	174,250.00	97,773.52	179,050.00
CAPITAL OUTLAY PUBLIC WORKS					
10-55-00-4594	SIDEWALK/RAMP REPAIRS	373,598.92	50,000.00	165,136.29	.00
10-55-00-4595	MISCELLANEOUS	200.00	.00	.00	.00
10-55-00-4596	OTHER	4,060.54	1,105,005.00	866,732.33	.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total CAPITAL OUTLAY PUBLIC WORKS:		377,859.46	1,155,005.00	1,031,868.62	.00
GENERAL GOVERNMENT MUNI COURT					
PERSONNEL MUNICIPAL COURT					
10-60-00-4100	MUNICIPAL COURT PAYROLL	9,235.52	21,672.40	12,928.50	21,480.00
10-60-00-4130	UNEMPLOYMENT INSURANCE	10.50	43.34	25.82	42.96
10-60-00-4140	FRINGE BENEFITS	.00	50.40	.00	.00
10-60-00-4141	FICA	401.66	1,026.81	989.02	1,643.22
10-60-00-4143	WORKERS COMP INSURANCE	.00	622.04	622.04	640.62
Total PERSONNEL MUNICIPAL COURT:		9,647.68	23,414.99	14,565.38	23,806.80
CURRENT EXPEND MUNICIPAL COURT					
10-60-00-4200	CONTRACT PERSONNEL	300.00	2,000.00	2,965.52	2,200.00
10-60-00-4214	RESTITUTION EXPENDITURES	185.00	2,500.00	.00	2,500.00
10-60-00-4215	OPERATING SUPPLIES	.00	500.00	.00	500.00
10-60-00-4220	UNIFORMS/CLOTHING	.00	50.00	.00	50.00
10-60-00-4283	TRAVEL AND TRAINING	270.00	500.00	85.00	1,000.00
10-60-00-4284	PROFESSIONAL SVS - PUB DEFENDR	96.41	4,500.00	.00	4,500.00
10-60-00-4285	PROSECUTING ATTORNEY	9,728.74	15,000.00	19,819.08	15,000.00
10-60-00-4287	DUES	.00	275.00	.00	275.00
Total CURRENT EXPEND MUNICIPAL COURT:		10,580.15	25,325.00	22,869.60	26,025.00
GENERAL GOVERNMENT PLANNING					
CURRENT EXPENDITURES PLANNING					
10-65-00-4200	CONTRACT PERSONNEL	45,500.36	22,500.00	16,451.85	26,000.00
10-65-00-4272	LEGAL SERVICES	8,819.50	12,500.00	7,928.00	12,500.00
10-65-00-4274	PROFESSIONAL SERVICES	2,633.24	5,000.00	762.73	5,000.00
10-65-00-4292	PUBLISHING	.00	1,000.00	121.28	500.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
10-65-00-4299	REIMBURSIBLE EXPENDITURES	14,522.77	20,000.00	20,580.00	25,000.00
Total CURRENT EXPENDITURES PLANNING:		71,475.87	61,000.00	45,843.86	69,000.00

GENERAL GOVERNMENT RECREATION**PERSONNEL RECREATION**

10-70-00-4100	PARKS & REC PAYROLL	18,456.59	16,281.41	14,658.66	15,000.00
10-70-00-4105	PART-TIME SEASONAL	2,066.50	8,500.00	4,938.75	7,500.00
10-70-00-4120	PART TIME HELP	1,044.00	.00	.00	.00
10-70-00-4126	OVERTIME	455.47	750.00	484.32	250.00
10-70-00-4130	UNEMPLOYMENT INSURANCE	43.48	51.07	41.09	45.50
10-70-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	8,828.61	8,541.93	8,165.20	.00
10-70-00-4141	FICA	1,652.54	1,953.15	1,575.55	1,740.38
10-70-00-4142	RETIREMENT	893.98	823.82	787.91	.00
10-70-00-4143	WORKERS COMP INSURANCE	.00	732.80	732.80	671.04
Total PERSONNEL RECREATION:		33,441.17	37,634.18	31,384.28	25,206.92

CURRENT EXPEND RECREATION

10-70-00-4215	OPERATING SUPPLIES	159.68	2,000.00	154.72	1,800.00
10-70-00-4220	UNIFORMS/CLOTHING	.00	4,000.00	1,658.96	2,000.00
10-70-00-4266	REPAIRS AND MAINTENANCE	885.10	3,000.00	143.10	2,000.00
10-70-00-4270	UTILITIES	405.84	.00	.00	.00
Total CURRENT EXPEND RECREATION:		1,450.62	9,000.00	1,956.78	5,800.00

CURRENT EXPEND RECREATION

10-70-00-4415	OPERATING SUPPLIES	1,416.14	.00	.00	.00
10-70-00-4420	VAN MAINTENANCE & FUEL	537.15	.00	.00	.00
10-70-00-4424	UNIFORMS/CLOTHING	217.93	.00	547.00	.00
10-70-00-4450	SPECIAL EVENTS	15,343.54	18,500.00	10,939.62	18,500.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
10-70-00-4476	APPRECIATION BANQUET	.00	500.00	.00	500.00
10-70-00-4483	TRAVEL AND TRAINING	176.21	300.00	154.90	300.00
10-70-00-4485	STAFF HOLIDAY APPRECIATION	2,388.80	.00	.00	.00
10-70-00-4487	DEBEQUE WILDHORSE DAYS CELEBRA	14,605.88	17,500.00	14,069.16	17,500.00
Total CURRENT EXPEND RECREATION:		34,685.65	36,800.00	25,710.68	36,800.00
CAPITAL OUTLAY RECREATION					
10-70-00-4595	TOWN BEAUTIFICATION	14,610.21	.00	.00	.00
Total CAPITAL OUTLAY RECREATION:		14,610.21	.00	.00	.00
GENERAL GOVERNMENT CEMETERY					
CURRENT EXPEND CEMETERY					
10-75-00-4215	OPERATING SUPPLIES	.00	150.00	.00	.00
10-75-00-4270	UTILITIES	218.47	250.00	396.87	250.00
10-75-00-4276	REPAIRS AND MAINTENANCE	125.00	1,000.00	2,742.00	1,000.00
Total CURRENT EXPEND CEMETERY:		343.47	1,400.00	3,138.87	1,250.00
CAPITAL OUTLAY CEMETERY					
10-75-00-4595	CAPITAL OUTLAY CEMETARY	.00	.00	.00	3,000.00
Total CAPITAL OUTLAY CEMETERY:		.00	.00	.00	3,000.00
GENERAL GOVERNMENT PARKS					
CURRENT EXPEND PARKS					
10-80-00-4266	REPAIRS AND MAINTENANCE	.00	3,500.00	6,657.24	3,500.00
10-80-00-4270	UTILITIES	.00	1,200.00	64.07	1,200.00
10-80-00-4274	PROFESSIONAL SERVICES	.00	6,480.00	3,616.00	6,500.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total CURRENT EXPEND PARKS:		.00	11,180.00	10,337.31	11,200.00
CAPITAL OUTLAY PARKS					
10-80-00-4596	CAPITAL OUTLAY	.00	75,000.00	.00	10,000.00
Total CAPITAL OUTLAY PARKS:		.00	75,000.00	.00	10,000.00
ENTERPRISE FUND WATER					
ENTERPRISE FUND WATER					
INTERGOVERNMENTAL REVENUE WATER					
51-00-00-3310	STATE GRANT REVENUE	281,238.32	3,018,099.00	123,131.61	2,867,479.94
51-00-00-3315	FEDERAL GRANT REVENUE	79,190.39	300,000.00	.00	350,000.00
51-00-00-3320	LATE FEES	5,816.27	5,650.00	5,055.44	5,750.00
51-00-00-3341	WATER COLLECTIONS	279,926.39	309,681.00	254,051.65	315,000.00
51-00-00-3370	BULK WATER HAULED	28,130.64	23,325.00	23,668.02	26,500.00
51-00-00-3373	WATER TAP FEES	65,280.00	50,000.00	5,855.00	65,000.00
51-00-00-3382	GENERAL FUND TRANSFERS	27,992.64	25,579.67	.00	46,462.59
51-00-00-3385	LOANS	.00	500,000.00	.00	500,000.00
Total INTERGOVERNMENTAL REVENUE WATER:		767,574.65	4,232,334.67	411,761.72	4,176,192.53
INTERGOVERNMENTAL REVENUE WATER					
51-00-00-3480	MISC	1,060.50	1,000.00	.00	1,000.00
Total INTERGOVERNMENTAL REVENUE WATER:		1,060.50	1,000.00	.00	1,000.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
PERSONNEL WATER					
51-00-00-4100	WATER FUND PAYROLL	163,612.26	186,681.24	155,285.23	217,087.52
51-00-00-4126	OVERTIME	289.54	1,250.00	226.01	1,250.00
51-00-00-4130	UNEMPLOYMENT INSURANCE	317.02	373.36	300.31	436.68
51-00-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	49,307.82	62,399.06	39,975.69	79,443.43
51-00-00-4141	FICA	12,386.71	14,281.11	11,648.85	16,702.82
51-00-00-4142	RETIREMENT	8,601.23	8,439.81	7,310.63	10,916.88
51-00-00-4143	WORKERS COMP INSURANCE	.00	5,358.12	5,358.12	6,474.43
Total PERSONNEL WATER:		234,514.58	278,782.70	220,104.84	332,311.76
CURRENT EXPEND WATER					
51-00-00-4210	REUDI CONTRACT	.00	.00	.00	350.00
51-00-00-4211	INTEREST REUDI CONTRACT	186.25	300.00	168.75	.00
51-00-00-4215	OPERATING SUPPLIES	11,620.01	10,000.00	3,377.71	10,000.00
51-00-00-4230	TRAVEL AND TRAINING	.00	500.00	.00	.00
51-00-00-4242	TECHNOLOGY	.00	10,000.00	15,614.82	10,000.00
51-00-00-4262	WATER TESTING	1,815.65	4,500.00	3,418.90	9,000.00
51-00-00-4265	MISCELLANEOUS--WATER	167.00	.00	.00	.00
51-00-00-4270	UTILITIES	.00	.00	350.00	.00
51-00-00-4274	PROFESSIONAL SERVICES	99,265.71	15,000.00	3,941.53	15,000.00
51-00-00-4275	AUDIT	1,800.00	2,000.00	.00	1,625.00
51-00-00-4276	LEGALSERVICES	337.00	1,800.00	2,379.90	1,800.00
51-00-00-4280	UTILITIES	10,900.72	11,500.00	7,772.60	11,250.00
51-00-00-4285	POSTAGE	392.77	350.00	316.25	350.00
51-00-00-4287	DUES, MEMBERSHIPS & SUBS	749.00	500.00	320.00	750.00
51-00-00-4290	CHEMICALS	8,767.09	12,000.00	18,426.54	13,000.00
51-00-00-4295	REPAIRS AND MAINTENANCE	32,614.52	15,000.00	22,530.25	15,000.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total CURRENT EXPEND WATER:		168,615.72	83,450.00	78,617.25	88,125.00
CAPITAL OUTLAY WATER					
51-00-00-4530	WATER PLANT	407,844.24	3,518,099.00	137,776.17	3,367,479.94
51-00-00-4540	PROJECTS TO BE DETERMINED	.00	2,000.00	.00	3,500.00
51-00-00-4596	CAPITAL OUTLAY - OTHER	5,219.53	315,000.00	.00	350,000.00
Total CAPITAL OUTLAY WATER:		413,063.77	3,835,099.00	137,776.17	3,720,979.94
DEBT SERVICE WATER					
51-00-00-4601	PRINCIPAL(DOLA)	.00	7,096.29	7,096.29	7,450.95
51-00-00-4602	INTEREST(DOLA)	1,280.11	727.36	727.36	372.55
51-00-00-4604	PRINCIPAL(CDPHE)	1,887.12	23,256.19	11,599.10	23,489.33
51-00-00-4605	INTEREST(CDPHE)	416.67	4,923.13	2,490.56	4,689.99
Total DEBT SERVICE WATER:		3,583.90	36,002.97	21,913.31	36,002.82
ENTERPRISE FUND SEWER					
ENTERPRISE FUND SEWER					
INTERGOVERNMENTAL REVENUE SEWER					
53-00-00-3315	FEDERAL GRANT REVENUE	78,805.47	1,246,000.00	.00	1,246,000.00
Total INTERGOVERNMENTAL REVENUE SEWER:		78,805.47	1,246,000.00	.00	1,246,000.00
TABOR EXEMPT REVENUE SEWER					
53-00-00-3442	SEWER SERVICE FEES	214,018.36	225,875.00	177,740.68	230,000.00
53-00-00-3444	SEWER TAP FEES	46,800.00	50,000.00	6,300.00	75,000.00
53-00-00-3450	GENERAL FUND TRANSFERS	3,902.89	45,607.70	.00	73,859.77
53-00-00-3480	MISC	160.50	1,000.00	.00	.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total TABOR EXEMPT REVENUE SEWER:		264,881.75	322,482.70	184,040.68	378,859.77
PERSONNEL SEWER					
53-00-00-4100	SEWER FUND PAYROLL	163,612.27	186,681.24	155,285.20	217,087.52
53-00-00-4126	OVERTIME	289.54	1,250.00	226.01	1,250.00
53-00-00-4130	UNEMPLOYMENT INSURANCE	316.60	373.36	300.63	436.68
53-00-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	49,264.31	62,399.06	39,975.54	79,443.43
53-00-00-4141	FICA	12,386.52	14,281.11	11,649.08	16,702.82
53-00-00-4142	RETIREMENT	8,601.09	8,439.81	7,310.81	10,916.88
53-00-00-4143	WORKERS COMP INSURANCE	.00	5,358.12	5,358.12	6,474.43
Total PERSONNEL SEWER:		234,470.33	278,782.70	220,105.39	332,311.76
CURRENT EXPEND SEWER					
53-00-00-4215	OPERATING SUPPLIES	.00	5,000.00	30.00	5,000.00
53-00-00-4238	PERMIT FEES	1,123.00	1,000.00	1,056.00	1,150.00
53-00-00-4240	CONTRACT SEWER CLEANING	3,600.00	15,000.00	6,188.86	10,000.00
53-00-00-4266	REPAIRS AND MAINTENANCE	11,754.48	2,500.00	7,782.47	2,500.00
53-00-00-4270	UTILITIES	1,495.86	1,500.00	1,870.83	5,000.00
53-00-00-4274	PROFESSIONAL SERVICES	7,779.43	10,000.00	6,170.75	10,000.00
53-00-00-4275	AUDIT	.00	.00	.00	5,625.00
53-00-00-4290	CHEMICALS	.00	5,000.00	544.85	5,000.00
53-00-00-4294	ENGINEERING SERVICES	.00	2,500.00	1,035.15	2,500.00
Total CURRENT EXPEND SEWER:		25,752.77	42,500.00	24,678.91	46,775.00
CAPITAL OUTLAY SEWER					
53-00-00-4595	CAPITAL OUTLAY	83,464.12	1,247,200.00	2,176.75	1,246,000.00

Period 00/24 (01/01/2024) - 14/26 (12/31/2026)

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 PROPOSED BUDGET
Total CAPITAL OUTLAY SEWER:		83,464.12	1,247,200.00	2,176.75	1,246,000.00
CONSERVATION TRUST FUND					
CONSERVATION TRUST FUND					
OTHER REVENUE CONSERVATION TRU					
54-00-00-3210	INTEREST	4,935.11	.00	.00	.00
54-00-00-3286	LOTTERY APPROPRIATIONS	6,044.69	6,000.00	4,199.44	6,000.00
Total OTHER REVENUE CONSERVATION TRU:		10,979.80	6,000.00	4,199.44	6,000.00
ENTERPRISE FUNDS IRRIGATION					
ENTERPRISE FUNDS IRRIGATION					
TABOR EXEMPT REVENUE IRRIGATIO					
56-00-00-3406	IRRIGATION MAINTENANCE FEE	19,161.43	19,250.00	16,821.41	20,450.00
56-00-00-3409	Tap Fees	450.00	1,000.00	.00	1,500.00
56-00-00-3480	MISC	3.00	500.00	.00	.00
Total TABOR EXEMPT REVENUE IRRIGATIO:		19,614.43	20,750.00	16,821.41	21,950.00
CURRENT EXPENSE IRRIGATION					
56-00-00-4267	REPAIRS AND MAINTENANCE	10,832.80	5,000.00	1,094.46	8,000.00
56-00-00-4270	UTILITIES	9,963.91	5,500.00	4,560.08	10,000.00
56-00-00-4276	WATER SHARES	800.00	750.00	1,000.00	1,000.00
Total CURRENT EXPENSE IRRIGATION:		21,596.71	11,250.00	6,654.54	19,000.00
Grand Revenue Total:		3,928,638.90	10,218,262.37	2,775,746.44	8,628,379.62
Grand Expenditure Total:		4,057,361.72	10,230,193.77	3,653,846.18	8,715,559.47

Grand Totals:	128,722.82-	11,931.40-	878,099.74-	87,179.85-
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CASELLE CHART OF ACCOUNTS IN GENERAL LEDGER		2026 Proposed Budgeted Salary
Administrative Payroll	10-40-00-4100	363,542.40
Marshall Payroll	10-50-00-4100	645,403.20
Public Works Payroll	10-55-00-4100	107,852.16
Municipal Court Payroll	10-60-00-4100	21,480.00
Recreation Payroll	10-70-00-4100	15,000.00
Water Payroll	51-00-00-4100	217,087.52
Sewer Payroll	53-00-00-4100	217,087.52
TOTAL PAYROLL		1,587,452.80

2026 Salary Survey and SSA Cost of Living Adjustment																								
	TOWN MANAGER	TOWN MARSHAL	TOWN TREASURER	TOWN CLERK	PW SUPERVISOR	MARSHAL SERGEANT		MARSHAL CORPORAL	MARSHAL DEPUTY	MARSHAL DEPUTY	MARSHAL DEPUTY	DEPUTY CLERK	PW I	ADMIN ASSISTANT	POLICE RECORDS	PW II \$1 DIFF (SENOIRITY)	PWIII	ORC	PT CODE ENFORCEMENT	EVENT COORDINATOR	MUNICIPAL JUDGE	TOTAL TIED TO GENERAL LEDGER SALARY	Rounding Difference	% of Rounding Difference
CITY OF DELTA	88.59	68.54	70.13	48.81	58.66	+ \$6	42.34	+ \$3 ABOVE BASE of \$38.09	37.47	37.47	37.47	21.90	\$ 29.78	20.62	27.25	22.86	22.86	29.05	28.93	NO DATA	NO DATA			
CITY OF FRUITA	87.74	63.67	55.99	55.99	46.41		47.37		35.42	35.42	35.42	30.33	\$ 26.60	25.83	26.76	23.40	23.40	32.89	28.00	NO DATA	NO DATA			
CITY OF GRAND JUNCTION	125.00	100.55	89.34	54.74	60.52	63.52	46.16		46.16	46.16	31.19	\$ 27.50	27.21	27.27	22.46	22.46	41.86	25.61	NO DATA	NO DATA				
TOWN OF GUNNISON	108.56	90.77	85.05	58.66	52.79	57.55	43.40		43.40	43.40	39.01	\$ 34.09	32.33	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA			
MESA COUNTY	96.32	61.98	61.44	48.71	42.37	45.14	35.15		35.15	35.15	39.04	\$ 30.49	22.93	24.03	26.06	26.06	NO DATA	25.62	NO DATA	NO DATA				
CITY OF RIFLE	80.09	66.02	63.58	46.74	36.86	43.51	35.23		35.23	35.23	NO DATA	\$ 28.67	31.80	25.55	26.73	26.73	41.76	28.09	NO DATA	NO DATA				
TOWN OF SILT	66.40	61.57	53.54	56.50	45.26	NO DATA	33.77		33.77	33.77	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	32.51	NO DATA	NO DATA	NO DATA			
WA (Weighted Hourly Average)	93.24	73.30	68.44	52.88	48.98	47.00		41.09	38.09	38.09	38.09	32.29	29.52	26.79	26.17	24.30	23.30	35.88	23.37	20.00	750.00			
2080 Hours	193,939.20	152,464.00	142,355.20	109,990.40	101,878.40	97,760.00		85,467.20	79,227.20	79,227.20	79,227.20	67,163.20	61,401.60	55,723.20	54,433.60	50,544.00	48,464.00							
1040 Hours																		37,315.20	24,304.08					
750 Hours																				15,000.00				
12 Months																					9,000.00			
2.8% COST OF LIVING INCREASE (SSA)	5,430.30	4,268.99	3,985.95	3,079.73	2,852.60	2,737.28		2,393.08	2,218.36	2,218.36	2,218.36	1,880.57	1,719.24	1,560.25	1,524.14	1,415.23	1,356.99	1,044.83	680.51	N/A	N/A			
2026 Proposed Budgeted Salary	\$ 199,369.50	\$ 156,732.99	\$ 146,341.15	\$ 113,070.13	\$ 104,731.00	\$ 100,497.28		\$ 87,860.28	\$ 81,445.56	\$ 81,445.56	\$ 81,445.56	\$ 69,043.77	\$ 63,120.84	\$ 57,283.45	\$ 55,957.74	\$ 51,959.23	\$ 49,820.99	\$ 38,360.03	\$ 24,984.59	\$ 15,000.00	\$ 9,000.00	\$ 1,587,469.65	\$ 16.85	0.0011%

						* Additional Note: Discussion with Bob Dalley. Sergeant should be + \$6 differential and salary survey combined average, based on equivalent duties.	* Additional Note: Discussion with Bob Dalley, Corporal should be + \$3 differential, not salary survey based on equivalent duties.										*Additional Note: Hold at current rate of \$35.875 as it is higher than the weighted average of \$35.61						
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*Employees accrue benefits as outlined in the personnel manual, applicable employment contracts, and/or applicable law.