

TOWN OF DE BEQUE ORDINANCE NO. 559

SERIES 2026

AN ORDINANCE OF THE TOWN OF DE BEQUE AMENDING THE 2026 BUDGET, AS WAS PREVIOUSLY ADOPTED BY ORDINANCE 557.

The following describes the intent and purpose of this Ordinance:

- a) The Board of Trustees of the Town of De Beque adopted the 2026 annual budget in accordance with the Local Budget Ordinance Law, on November 18, 2025 via Ordinance 2025-557.
- b) Shortly before the 2026 annual budget was adopted, the Mesa County Assessor changed the valuation for the assessment for the Town of De Beque, from \$12,099.850 to \$12,084.37. No change was made to the mill levy, only the assessment amount.
- c) The amount of money necessary to balance the budget for general operating purposes will change from \$109,116.00 to \$108,977.00.
- d) The Board of Trustees held a special meeting in January 6, 2026, and approved the creation of new full-time staff position for the Town of De Beque, a full-time Code Enforcement Officer position.
- e) As a result of this new position, the general fund total expenditure will increase from \$567,828.18 to \$643,147.83, a change of \$75,319.65
- f) Finally, the Town recently discovered that the Town's River Irrigation Pump is damaged and needs to be removed, refurbished, and reinstalled.
- g) As a result of this work, the total enterprise fund irrigation expenditure will increase from \$19,000.00 to \$54,000.00, a change of \$35,000.00.
- h) The Board of Trustees held a duly noticed public hearing to consider this Ordinance on January 27, 2026.
- i) The Board of Trustees considered all the evidence presented by staff, other interested parties, comments of review agencies, staff recommendations, and comments from the public.
- j) The Board of Trustees determines that it is in the public interest that the Town's 2026 Budget is amended to reflect these changes and to ensure compliance with State Law.

Therefore, be it resolved by the Board of Trustees of the Town of De Beque:

- 1) The 2026 budget, attached hereto, is hereby adopted by the Town.

2) The Mayor and Town Clerk are hereby authorized and directed to execute said budget and convey copies to all agencies of the State of Colorado as required by law.

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

General Fund:	\$2,969,373.00
Water Fund:	\$4,177,420.00
Wastewater Fund:	\$1,625,087.00
Conservation Trust Fund:	\$0.00
Capital Improvement Fund:	\$0.00
Irrigation Fund:	\$54,000.00

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

5) Expenditures by the Town shall not exceed the sums duly budgeted, unless otherwise authorized by law.

Approved by the Board of Trustees this 27th day of January, 2026. This Ordinance shall take effect thirty (30) days from the date of publication.

TOWN OF DE BEQUE BOARD OF TRUSTEES:

Shanelle Hansen Jan. 27th, 2026

Shanelle Hansen, Mayor

Date

ATTEST:

Lisa M. Rogers 01/27/2026

Lisa Rogers, Town Clerk

Date



-End of Document-

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

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
GENERAL FUND							
GENERAL FUND							
TAX REVENUE							
10-00-00-3110	PROPERTY TAXES	102,140.44	1,897.00-	93,692.13	109,116.45	139.45-	108,977.00
10-00-00-3115	PUBLIC SAFETY SALES TAX	51,092.12	54,980.00	51,940.05	55,000.00	.00	55,000.00
10-00-00-3131	TOWN SALES TAX	340,263.92	365,730.00	283,034.75	417,180.00	.00	417,180.00
10-00-00-3133	COUNTY SALES TAX	951,037.86	1,023,500.00	966,212.37	995,000.00	.00	995,000.00
10-00-00-3142	CIGARETTE TAX	869.13	813.00	845.62	1,100.00	.00	1,100.00
10-00-00-3160	FRANCHISE FEES	21,523.94	23,000.00	23,256.06	23,675.00	.00	23,675.00
10-00-00-3165	RECREATIONAL MARIJUANA TAX	197,740.09	223,958.00	116,455.25	160,000.00	.00	160,000.00
10-00-00-3170	HIGHWAY USER TAX	25,469.62	25,221.00	26,073.88	27,500.00	.00	27,500.00
10-00-00-3175	ROAD AND BRIDGE TAX	1,382.00	2,024.00	1,562.31	2,000.00	.00	2,000.00
10-00-00-3180	LODGING TAX	472.00	600.00	474.00	750.00	.00	750.00
10-00-00-3185	OCCUPATION TAX	8.25	12.00	339.45	15.00	.00	15.00
10-00-00-3190	SPECIFIC OWNERSHIP TAXES	10,855.64	10,457.00	11,479.02	12,500.00	.00	12,500.00
10-00-00-3192	USE TAX	5,156.48	15,000.00	98,414.53	15,000.00	.00	15,000.00
Total TAX REVENUE:		1,708,011.49	1,743,398.00	1,673,779.42	1,818,836.45	139.45-	1,818,697.00
OTHER REVENUE							
10-00-00-3200	RECREATION FEES	1,885.00	2,000.00	2,746.11	2,000.00	.00	2,000.00
10-00-00-3210	LICENSES AND PERMITS	439.28	2,625.00	1,831.25	2,500.00	.00	2,500.00
10-00-00-3215	PLANNING REIMBURSEMENTS	.00	15,000.00	1,425.00	20,000.00	.00	20,000.00
10-00-00-3225	VIN INSPECTIONS: MARSHAL	459.00	375.00	430.00	650.00	.00	650.00
10-00-00-3230	COURT FEES AND SURCHARGES	56,561.06	44,500.00	76,929.79	75,000.00	.00	75,000.00
10-00-00-3240	ANIMAL CONTROL	494.00	.00	25.00	500.00	.00	500.00
10-00-00-3241	RESTITUTION	.00	1,000.00	.00	1,000.00	.00	1,000.00
10-00-00-3245	MISC	288.08	50.00	2,223.25	50.00	.00	50.00
10-00-00-3246	ADVERTISING	1,375.00	2,000.00	1,050.00	1,500.00	.00	1,500.00
10-00-00-3250	INTEREST	227,725.79	238,400.00	157,355.84	250,000.00	.00	250,000.00
10-00-00-3260	REFUSE COLLECTION FEES	47,747.64	47,745.00	43,379.60	55,000.00	.00	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 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
10-00-00-3270	VAN CHARGES	48.00	100.00	.00	2,250.00	.00	2,250.00
10-00-00-3275	COMMUNITY CENTER RENT	500.00	450.00	575.00	500.00	.00	500.00
10-00-00-3280	CEMETERY CHARGES	500.00	500.00	100.00	750.00	.00	750.00
10-00-00-3285	MARIJUANA APPLICATION FEES	11,500.00	10,000.00	5,500.00	10,000.00	.00	10,000.00
10-00-00-3290	LAND USE APPLICATION FEES	.00	500.00	.00	500.00	.00	500.00
10-00-00-3294	FUEL TAX REFUND	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		349,522.85	365,245.00	293,570.84	422,200.00	.00	422,200.00
INTERGOVERNMENTAL REVENUE GEN							
10-00-00-3310	STATE GRANT REVENUE	439,413.41	887,885.00	545,265.03	375,000.00	.00	375,000.00
10-00-00-3315	FEDERAL GRANT REVENUE	214,039.71	599,435.00	.00	.00	.00	.00
10-00-00-3320	LOCAL/OTHER GRANT REVENUE	4,190.00	10,000.00	5,000.00	10,000.00	.00	10,000.00
10-00-00-3385	STATE GRANT: MARSHAL	4,927.04	5,000.00	10,834.36	10,000.00	.00	10,000.00
10-00-00-3390	VEHICLE REG FEES	2,389.24	2,155.00	2,345.15	2,250.00	.00	2,250.00
10-00-00-3393	SEVERANCES TAX(DIRECT DIST)	13,565.49	13,500.00	402.44	14,000.00	.00	14,000.00
10-00-00-3394	GOCO GRANT	.00	500,000.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE GEN:		678,524.89	2,017,975.00	563,846.98	411,250.00	.00	411,250.00
TABOR EXEMPT REVENUE							
10-00-00-3465	SALE OF ASSETS	.00	66,000.00	13,256.00	50,000.00	.00	50,000.00
10-00-00-3470	MINERAL LEASE & PILT	7,207.54	7,000.00	5,646.75	7,500.00	.00	7,500.00
10-00-00-3476	SCHOOL RESOURCE OFFICER	34,520.25	72,000.00	74,190.70	79,340.87	.00	79,340.87
10-00-00-3478	CONTRIBUTION:WILDHORSE DAYS	4,269.75	5,000.00	3,918.00	5,000.00	.00	5,000.00
10-00-00-3480	DONATIONS	.00	.00	521.00	.00	.00	.00
10-00-00-3483	GRANT:LAW ENFORCEMENT TRAININ	.00	.00	.00	.00	.00	.00
10-00-00-3485	NSF CHARGE BACK	20.00	250.00	.00	250.00	.00	250.00
10-00-00-3487	OFFICE CHARGES	329.59	350.00	210.75	400.00	.00	400.00
10-00-00-3489	NOTARY FEES	54.00	.00	60.00	100.00	.00	100.00
10-00-00-3495	PROPERTY LEASE	3,261.94	3,500.00	.00	3,500.00	.00	3,500.00

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Total TAVOR EXEMPT REVENUE:		49,663.07	154,100.00	97,803.20	146,090.87	.00	146,090.87
GENERAL GOVERNMENT ADMIN							
PERSONNEL ADMIN							
10-40-00-4100	ADMINISTRATIVE PAYROLL	278,690.74	288,048.53	320,489.90	363,542.40	12,480.00	376,022.40
10-40-00-4110	BOARD OF TRUSTEES STIPENDS	17,525.00	20,640.00	18,840.00	20,500.00	.00	20,500.00
10-40-00-4126	OVERTIME	733.90	2,000.00	753.93	2,000.00	125.00	2,125.00
10-40-00-4130	UNEMPLOYMENT INSURANCE	549.98	580.10	616.34	731.08	61.96	793.04
10-40-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	90,427.07	89,982.19	78,490.25	98,596.22	22,950.24	121,546.46
10-40-00-4141	FICA	22,500.90	23,767.67	24,130.64	29,532.25	964.28	30,496.53
10-40-00-4142	RETIREMENT	12,909.47	14,478.18	16,963.83	18,277.12	630.25	18,907.37
10-40-00-4143	WORKERS COMP INSURANCE	40,726.45	8,917.38	8,843.07	10,842.31	.00	10,842.31
Total PERSONNEL ADMIN:		464,063.51	448,414.05	469,127.96	544,021.38	37,211.73	581,233.11
CURRENT EXPENDITURES ADMIN							
10-40-00-4213	LEGAL ADVERTISING	4,353.54	2,750.00	880.20	1,500.00	.00	1,500.00
10-40-00-4214	PERSONNEL/HIRING	3,930.22	3,800.00	1,590.14	3,500.00	.00	3,500.00
10-40-00-4215	OPERATING SUPPLIES	12,973.98	15,000.00	6,867.63	15,000.00	.00	15,000.00
10-40-00-4216	INSURANCE: PROPERTY & CASUALTY	67,844.14	70,000.00	61,979.76	77,680.61	.00	77,680.61
10-40-00-4242	TECHNOLOGY	3,658.88	10,000.00	3,095.84	10,000.00	.00	10,000.00
10-40-00-4246	COMMUNICATIONS/INTERNET	15,277.96	13,080.00	11,978.70	13,700.00	.00	13,700.00
10-40-00-4247	COPIER LEASE	10,109.09	9,120.00	10,259.62	10,500.00	.00	10,500.00
10-40-00-4248	COMPUTER SERVICES	31,661.43	37,500.00	29,828.91	40,000.00	.00	40,000.00
10-40-00-4266	REPAIRS AND MAINTENANCE	1,309.23	2,500.00	2,686.35	5,000.00	.00	5,000.00
10-40-00-4270	UTILITIES	22,615.49	29,000.00	25,474.12	27,500.00	.00	27,500.00
10-40-00-4272	LEGAL SERVICES	84,522.56	65,000.00	45,510.50	65,000.00	.00	65,000.00
10-40-00-4273	PROFESSIONAL SERVICES	66,182.30	70,000.00	20,592.17	70,000.00	.00	70,000.00
10-40-00-4275	AUDIT	16,500.00	17,000.00	20,750.00	17,000.00	.00	17,000.00
10-40-00-4276	ELECTION EXPENDITURES	3,202.67	3,000.00	44.22	3,000.00	.00	3,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
10-40-00-4278	TRANSFER TO WATER FUND	27,992.64	25,579.67	.00	46,462.59	.00	46,462.59
10-40-00-4282	TRANSFER TO WASTEWATER FUND	3,902.89	45,607.70	.00	73,859.77	.00	73,859.77
10-40-00-4283	TRAVEL AND TRAINING	2,650.23	10,000.00	6,710.14	12,000.00	.00	12,000.00
10-40-00-4285	COUNTY TREASURES FEES	1,896.14	2,850.00	1,933.27	3,850.00	.00	3,850.00
10-40-00-4287	DUES, MEMBERSHIPS & SUBS	4,648.19	6,000.00	4,527.32	6,000.00	.00	6,000.00
10-40-00-4289	BANK CHARGES	460.56	100.00	452.00	400.00	.00	400.00
10-40-00-4290	POSTAGE	5,655.19	6,700.00	5,189.90	6,500.00	.00	6,500.00
10-40-00-4292	MAYOR DISCRETIONARY	350.00	1,500.00	200.00	1,000.00	.00	1,000.00
10-40-00-4295	MISC EXPENDITURES	.00	.00	.00	.00	.00	.00
10-40-00-4296	DONATNS/SCHOLARSHPS & EVENTS	8,500.00	10,500.00	9,000.00	10,500.00	.00	10,500.00
10-40-00-4299	TOWN MGR. RESERVE	1,016.89	7,500.00	3,247.72	6,500.00	.00	6,500.00
Total CURRENT EXPENDITURES ADMIN:		401,214.22	464,087.37	272,798.51	526,452.97	.00	526,452.97
CAPITAL OUTLAY ADMIN							
10-40-00-4500	CAPITAL OUTLAY--ADMIN	56,803.19	.00	.00	.00	.00	.00
10-40-00-4595	CAPITAL OUTLAY ADMIN	60,988.97	480,000.00	97,968.67	28,000.00	.00	28,000.00
Total CAPITAL OUTLAY ADMIN:		117,792.16	480,000.00	97,968.67	28,000.00	.00	28,000.00
GENERAL GOVERNMENT COMM CENTER							
CURRENT EXPENDITURES COMM CNTR							
10-45-00-4266	REPAIRS AND MAINTENANCE	4,363.20	1,500.00	2,993.46	2,500.00	.00	2,500.00
10-45-00-4277	EQUIPMENT	.00	4,200.00	.00	.00	.00	.00
Total CURRENT EXPENDITURES COMM CNTR:		4,363.20	5,700.00	2,993.46	2,500.00	.00	2,500.00
RESERVES COMMUNITY CENTER							
10-45-00-4385	CHAIRS/AV EQUIPMT	180.75	.00	.00	.00	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Total RESERVES COMMUNITY CENTER:		180.75	.00	.00	.00	.00	.00
CAPITAL OUTLAY COMMUNITY CENTE							
10-45-00-4595	CAPITAL OUTLAY ADMIN	.00	.00	.00	14,250.00	.00	14,250.00
Total CAPITAL OUTLAY COMMUNITY CENTE:		.00	.00	.00	14,250.00	.00	14,250.00
GENERAL GOVERNMENT MARHAL DEPT							
PERSONNEL MARHAL DEPARTMENT							
10-50-00-4100	MARSHALL PAYROLL	455,361.67	562,391.70	523,948.57	645,403.20	.00	645,403.20
10-50-00-4123	SCHOOL RESOURCE OFFICER	.00	.00	.00	.00	.00	.00
10-50-00-4125	GRANT BONUSES	.00	36,000.00	32,000.00	.00	.00	.00
10-50-00-4126	OVERTIME	96.30	8,500.00	1,332.64	5,000.00	.00	5,000.00
10-50-00-4130	UNEMPLOYMENT INSURANCE	854.62	1,213.78	1,093.06	1,300.81	.00	1,300.81
10-50-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	192,820.24	248,916.00	212,046.98	242,151.00	.00	242,151.00
10-50-00-4141	FICA	33,923.58	46,427.22	42,425.89	49,755.84	.00	49,755.84
10-50-00-4142	RETIREMENT	2,350.18	2,452.54	2,452.58	2,797.60	.00	2,797.60
10-50-00-4143	WORKERS COMP INSURANCE	.00	17,418.99	17,419.00	19,248.55	.00	19,248.55
10-50-00-4145	FPPA	25,581.58	36,405.55	31,000.71	44,208.84	.00	44,208.84
Total PERSONNEL MARHAL DEPARTMENT:		710,988.17	959,725.78	863,719.43	1,009,865.84	.00	1,009,865.84
CURRENT EXPEND MARSHAL DEPART							
10-50-00-4215	OPERATING SUPPLIES	21,708.62	10,000.00	4,972.51	10,000.00	.00	10,000.00
10-50-00-4220	UNIFORMS/CLOTHING	4,763.39	7,500.00	5,458.38	7,500.00	.00	7,500.00
10-50-00-4221	EQUIPMENT	8,375.65	20,000.00	6,751.71	20,000.00	.00	20,000.00
10-50-00-4235	ANIMAL CONTROL	300.00	100.00	.00	100.00	.00	100.00
10-50-00-4242	TECHNOLOGY	12,560.76	10,000.00	106.55	10,000.00	.00	10,000.00
10-50-00-4246	COMMUNICATIONS/INTERNET	8,955.00	15,000.00	17,952.76	15,000.00	.00	15,000.00
10-50-00-4247	COPIER LEASE	892.10	900.00	814.29	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 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
10-50-00-4270	UTILITIES	2,972.48	3,750.00	2,383.90	3,750.00	.00	3,750.00
10-50-00-4274	PROFESSIONAL SERVICES	3,588.50	4,000.00	6,574.44	4,000.00	.00	4,000.00
10-50-00-4282	DUES,SUBS, AND PUBS.	10,515.02	7,300.00	4,322.56	7,300.00	.00	7,300.00
10-50-00-4283	TRAVEL AND TRAINING	8,439.88	27,000.00	25,170.85	20,000.00	.00	20,000.00
10-50-00-4291	GRAND JCT.COMM CTR 911	37,320.00	45,000.00	37,689.63	50,000.00	.00	50,000.00
10-50-00-4293	COMMUNICATIONS	8,633.96	.00	.00	.00	.00	.00
10-50-00-4294	VEHICLE FUEL	16,398.93	18,500.00	16,964.55	18,500.00	.00	18,500.00
10-50-00-4295	VEHICLE SUPPLIES & MAINT	14,553.99	.00	.00	.00	.00	.00
10-50-00-4296	REPAIRS & MAINTENANCE	5,384.53	11,500.00	18,733.15	11,500.00	.00	11,500.00
Total CURRENT EXPEND MARSHAL DEPART:		165,362.81	180,550.00	147,895.28	178,650.00	.00	178,650.00
CAPITAL OUTLAY MARSHAL DEPT							
10-50-00-4595	CAPITAL OUTLAY MARSHAL	145,639.54	66,000.00	38,475.00	6,500.00	.00	6,500.00
10-50-00-4596	OTHER	2,149.19	42,450.00	.00	.00	.00	.00
Total CAPITAL OUTLAY MARSHAL DEPT:		147,788.73	108,450.00	38,475.00	6,500.00	.00	6,500.00
GENERAL GOVERNMENT PUBLIC WORK							
PERSONNEL PUBLIC WORKS							
10-55-00-4100	PUBLIC WORKS PAYROLL	111,119.46	97,676.87	94,266.85	107,852.16	.00	107,852.16
10-55-00-4126	OVERTIME	134.75	5,000.00	1,567.91	5,000.00	.00	5,000.00
10-55-00-4130	UNEMPLOYMENT INSURANCE	209.79	195.36	190.19	225.70	.00	225.70
10-55-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	27,320.88	42,308.16	29,171.81	62,104.03	.00	62,104.03
10-55-00-4141	FICA	8,436.41	7,472.28	7,304.16	8,633.19	.00	8,633.19
10-55-00-4142	RETIREMENT	5,862.94	4,733.84	4,517.37	5,642.61	.00	5,642.61
10-55-00-4143	WORKERS COMP INSURANCE	.00	2,803.52	2,803.52	3,216.59	.00	3,216.59
Total PERSONNEL PUBLIC WORKS:		153,084.23	160,190.03	139,821.81	192,674.28	.00	192,674.28
CURRENT EXPEND PUBLIC WORKS							

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10-55-00-4215	OPERATING SUPPLIES	.00	.00	.00	10,000.00	.00	10,000.00
10-55-00-4220	UNIFORMS/CLOTHING	2,827.84	2,500.00	1,504.16	2,500.00	.00	2,500.00
10-55-00-4228	MOSQUITO CONTROL SUPPLIES	4,879.88	5,000.00	5,370.99	6,800.00	.00	6,800.00
10-55-00-4242	TECHNOLOGY	4,308.96	4,500.00	683.92	4,500.00	.00	4,500.00
10-55-00-4246	COMMUNICATIONS/INTERNET	4,513.49	4,000.00	5,126.03	4,000.00	.00	4,000.00
10-55-00-4255	OPERATING EXPENSES	11,326.98	10,000.00	345.48-	.00	.00	.00
10-55-00-4264	TOWN TRASH SERVICE CONTRACT	42,784.02	65,000.00	52,042.46	68,000.00	.00	68,000.00
10-55-00-4266	REPAIRS AND MAINTENANCE	6,325.40	8,000.00	6,222.98	8,000.00	.00	8,000.00
10-55-00-4274	PROFESSIONAL SERVICES	13,511.63	13,500.00	12,183.82	13,500.00	.00	13,500.00
10-55-00-4275	AUDIT	1,500.00	.00	.00	.00	.00	.00
10-55-00-4278	STREET LIGHTS	19,276.71	10,000.00	10,849.95	10,000.00	.00	10,000.00
10-55-00-4282	STREET MAINTENANCE	11,825.53	18,000.00	2,639.95	18,000.00	.00	18,000.00
10-55-00-4283	TRAVEL AND TRAINING	1,025.00	5,000.00	3,142.60	5,000.00	.00	5,000.00
10-55-00-4285	EQUIPMENT RENTAL	2,440.23	3,000.00	76.53	3,000.00	.00	3,000.00
10-55-00-4286	EQUIP. MAINTENANCE--PUBLIC WKS	.00	.00	.00	.00	.00	.00
10-55-00-4287	DUES, MEMBERSHIPS & SUBS	354.31	750.00	479.00	750.00	.00	750.00
10-55-00-4292	ROAD REPAIRS	276.01	.00	.00	.00	.00	.00
10-55-00-4294	FUEL	9,477.71	10,000.00	7,012.52	10,000.00	.00	10,000.00
10-55-00-4295	FLEET REPAIRS	16,714.06	15,000.00	4,103.52	15,000.00	.00	15,000.00
Total CURRENT EXPEND PUBLIC WORKS:		153,367.76	174,250.00	111,092.95	179,050.00	.00	179,050.00
CAPITAL OUTLAY PUBLIC WORKS							
10-55-00-4594	SIDEWALK/RAMP REPAIRS	373,598.92	50,000.00	165,596.85	.00	.00	.00
10-55-00-4595	MISCELLANEOUS	200.00	.00	.00	.00	.00	.00
10-55-00-4596	OTHER	4,060.54	1,105,005.00	933,184.76	.00	.00	.00
Total CAPITAL OUTLAY PUBLIC WORKS:		377,859.46	1,155,005.00	1,098,781.61	.00	.00	.00

GENERAL GOVERNMENT MUNI COURT

PERSONNEL MUNICIPAL COURT

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

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
10-60-00-4100	MUNICIPAL COURT PAYROLL	9,235.52	21,672.40	16,287.00	21,480.00	12,480.00	33,960.00
10-60-00-4130	UNEMPLOYMENT INSURANCE	10.50	43.34	32.52	42.96	24.96	67.92
10-60-00-4140	FRINGE BENEFITS	.00	50.40	.00	.00	22,950.24	22,950.24
10-60-00-4141	FICA	401.66	1,026.81	1,245.93	1,643.22	954.72	2,597.94
10-60-00-4142	RETIREMENT	.00	.00	.00	.00	1,698.00	1,698.00
10-60-00-4143	WORKERS COMP INSURANCE	.00	622.04	622.04	640.62	.00	640.62
Total PERSONNEL MUNICIPAL COURT:		9,647.68	23,414.99	18,187.49	23,806.80	38,107.92	61,914.72
CURRENT EXPEND MUNICIPAL COURT							
10-60-00-4200	CONTRACT PERSONNEL	300.00	2,000.00	2,965.52	2,200.00	.00	2,200.00
10-60-00-4214	RESTITUTION EXPENDITURES	185.00	2,500.00	.00	2,500.00	.00	2,500.00
10-60-00-4215	OPERATING SUPPLIES	.00	500.00	.00	500.00	.00	500.00
10-60-00-4220	UNIFORMS/CLOTHING	.00	50.00	.00	50.00	.00	50.00
10-60-00-4283	TRAVEL AND TRAINING	270.00	500.00	85.00	1,000.00	.00	1,000.00
10-60-00-4284	PROFESSIONAL SVS - PUB DEFENDR	96.41	4,500.00	.00	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	.00	15,000.00
10-60-00-4287	DUES	.00	275.00	.00	275.00	.00	275.00
Total CURRENT EXPEND MUNICIPAL COURT:		10,580.15	25,325.00	22,869.60	26,025.00	.00	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	.00	26,000.00
10-65-00-4272	LEGAL SERVICES	8,819.50	12,500.00	7,928.00	12,500.00	.00	12,500.00
10-65-00-4274	PROFESSIONAL SERVICES	2,633.24	5,000.00	786.73	5,000.00	.00	5,000.00
10-65-00-4292	PUBLISHING	.00	1,000.00	.00	500.00	.00	500.00
10-65-00-4299	REIMBURSIBLE EXPENDITURES	14,522.77	20,000.00	24,968.20	25,000.00	.00	25,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Total CURRENT EXPENDITURES PLANNING:		71,475.87	61,000.00	50,134.78	69,000.00	.00	69,000.00
GENERAL GOVERNMENT RECREATION							
PERSONNEL RECREATION							
10-70-00-4100	PARKS & REC PAYROLL	18,456.59	16,281.41	18,480.27	15,000.00	.00	15,000.00
10-70-00-4105	PART-TIME SEASONAL	2,066.50	8,500.00	7,354.75	7,500.00	.00	7,500.00
10-70-00-4120	PART TIME HELP	1,044.00	.00	.00	.00	.00	.00
10-70-00-4126	OVERTIME	455.47	750.00	538.51	250.00	.00	250.00
10-70-00-4130	UNEMPLOYMENT INSURANCE	43.48	51.07	53.98	45.50	.00	45.50
10-70-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	8,828.61	8,541.93	9,818.21	.00	.00	.00
10-70-00-4141	FICA	1,652.54	1,953.15	2,066.49	1,740.38	.00	1,740.38
10-70-00-4142	RETIREMENT	893.98	823.82	974.20	.00	.00	.00
10-70-00-4143	WORKERS COMP INSURANCE	.00	732.80	732.80	671.04	.00	671.04
Total PERSONNEL RECREATION:		33,441.17	37,634.18	40,019.21	25,206.92	.00	25,206.92
CURRENT EXPEND RECREATION							
10-70-00-4215	OPERATING SUPPLIES	159.68	2,000.00	514.35	1,800.00	.00	1,800.00
10-70-00-4220	UNIFORMS/CLOTHING	.00	4,000.00	2,148.95	2,000.00	.00	2,000.00
10-70-00-4266	REPAIRS AND MAINTENANCE	885.10	3,000.00	531.95	2,000.00	.00	2,000.00
10-70-00-4270	UTILITIES	405.84	.00	.00	.00	.00	.00
Total CURRENT EXPEND RECREATION:		1,450.62	9,000.00	3,195.25	5,800.00	.00	5,800.00
CURRENT EXPEND RECREATION							
10-70-00-4415	OPERATING SUPPLIES	1,416.14	.00	.00	.00	.00	.00
10-70-00-4420	VAN MAINTENANCE & FUEL	537.15	.00	.00	.00	.00	.00
10-70-00-4424	UNIFORMS/CLOTHING	217.93	.00	.00	.00	.00	.00
10-70-00-4450	SPECIAL EVENTS	15,343.54	18,500.00	10,370.19	18,500.00	.00	18,500.00
10-70-00-4476	APPRECIATION BANQUET	.00	500.00	.00	500.00	.00	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 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
10-70-00-4483	TRAVEL AND TRAINING	176.21	300.00	154.90	300.00	.00	300.00
10-70-00-4485	STAFF HOLIDAY APPRECIATION	2,388.80	.00	.00	.00	.00	.00
10-70-00-4487	DEBEQUE WILDHORSE DAYS CELEBRA	14,605.88	17,500.00	15,168.89	17,500.00	.00	17,500.00
Total CURRENT EXPEND RECREATION:		34,685.65	36,800.00	25,693.98	36,800.00	.00	36,800.00
CAPITAL OUTLAY RECREATION							
10-70-00-4595	TOWN BEAUTIFICATION	14,610.21	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY RECREATION:		14,610.21	.00	.00	.00	.00	.00
GENERAL GOVERNMENT CEMETERY							
CURRENT EXPEND CEMETERY							
10-75-00-4215	OPERATING SUPPLIES	.00	150.00	.00	.00	.00	.00
10-75-00-4270	UTILITIES	218.47	250.00	396.87	250.00	.00	250.00
10-75-00-4276	REPAIRS AND MAINTENANCE	125.00	1,000.00	2,795.98	1,000.00	.00	1,000.00
Total CURRENT EXPEND CEMETERY:		343.47	1,400.00	3,192.85	1,250.00	.00	1,250.00
CAPITAL OUTLAY CEMETERY							
10-75-00-4595	CAPITAL OUTLAY CEMETARY	.00	.00	.00	3,000.00	.00	3,000.00
Total CAPITAL OUTLAY CEMETERY:		.00	.00	.00	3,000.00	.00	3,000.00
GENERAL GOVERNMENT PARKS							
CURRENT EXPEND PARKS							
10-80-00-4266	REPAIRS AND MAINTENANCE	.00	3,500.00	6,802.82	3,500.00	.00	3,500.00
10-80-00-4270	UTILITIES	.00	1,200.00	64.07	1,200.00	.00	1,200.00
10-80-00-4274	PROFESSIONAL SERVICES	.00	6,480.00	3,976.00	6,500.00	.00	6,500.00

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Total CURRENT EXPEND PARKS:		.00	11,180.00	10,842.89	11,200.00	.00	11,200.00
CAPITAL OUTLAY PARKS							
10-80-00-4596	CAPITAL OUTLAY	.00	75,000.00	.00	10,000.00	.00	10,000.00
Total CAPITAL OUTLAY PARKS:		.00	75,000.00	.00	10,000.00	.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	.00	2,867,479.94
51-00-00-3315	FEDERAL GRANT REVENUE	79,190.39	300,000.00	.00	350,000.00	.00	350,000.00
51-00-00-3320	LATE FEES	5,816.27	5,650.00	5,246.54	5,750.00	.00	5,750.00
51-00-00-3341	WATER COLLECTIONS	279,926.39	309,681.00	275,685.21	315,000.00	.00	315,000.00
51-00-00-3370	BULK WATER HAULED	28,130.64	23,325.00	25,767.18	26,500.00	.00	26,500.00
51-00-00-3373	WATER TAP FEES	65,280.00	50,000.00	5,855.00	65,000.00	.00	65,000.00
51-00-00-3382	GENERAL FUND TRANSFERS	27,992.64	25,579.67	.00	46,462.59	.00	46,462.59
51-00-00-3385	LOANS	.00	500,000.00	.00	500,000.00	.00	500,000.00
Total INTERGOVERNMENTAL REVENUE WATER:		767,574.65	4,232,334.67	435,685.54	4,176,192.53	.00	4,176,192.53
INTERGOVERNMENTAL REVENUE WATER							
51-00-00-3480	MISC	1,060.50	1,000.00	.00	1,000.00	.00	1,000.00
Total INTERGOVERNMENTAL REVENUE WATER:		1,060.50	1,000.00	.00	1,000.00	.00	1,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
PERSONNEL WATER							
51-00-00-4100	WATER FUND PAYROLL	163,612.26	186,681.24	194,718.97	217,087.52	.00	217,087.52
51-00-00-4126	OVERTIME	289.54	1,250.00	251.30	1,250.00	.00	1,250.00
51-00-00-4130	UNEMPLOYMENT INSURANCE	317.02	373.36	377.02	436.68	.00	436.68
51-00-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	49,307.82	62,399.06	47,480.40	79,443.43	.00	79,443.43
51-00-00-4141	FICA	12,386.71	14,281.11	14,228.84	16,702.82	.00	16,702.82
51-00-00-4142	RETIREMENT	8,601.23	8,439.81	8,977.99	10,916.88	.00	10,916.88
51-00-00-4143	WORKERS COMP INSURANCE	.00	5,358.12	5,358.12	6,474.43	.00	6,474.43
Total PERSONNEL WATER:		234,514.58	278,782.70	271,392.64	332,311.76	.00	332,311.76
CURRENT EXPEND WATER							
51-00-00-4210	REUDI CONTRACT	.00	.00	.00	350.00	.00	350.00
51-00-00-4211	INTEREST REUDI CONTRACT	186.25	300.00	168.75	.00	.00	.00
51-00-00-4215	OPERATING SUPPLIES	11,620.01	10,000.00	949.93	10,000.00	.00	10,000.00
51-00-00-4230	TRAVEL AND TRAINING	.00	500.00	.00	.00	.00	.00
51-00-00-4242	TECHNOLOGY	.00	10,000.00	15,614.82	10,000.00	.00	10,000.00
51-00-00-4262	WATER TESTING	1,815.65	4,500.00	3,468.90	9,000.00	.00	9,000.00
51-00-00-4265	MISCELLANEOUS--WATER	167.00	.00	.00	.00	.00	.00
51-00-00-4270	UTILITIES	.00	.00	.00	.00	.00	.00
51-00-00-4274	PROFESSIONAL SERVICES	99,265.71	15,000.00	5,741.53	15,000.00	.00	15,000.00
51-00-00-4275	AUDIT	1,800.00	2,000.00	.00	1,625.00	.00	1,625.00
51-00-00-4276	LEGALSERVICES	337.00	1,800.00	2,379.90	1,800.00	.00	1,800.00
51-00-00-4280	UTILITIES	10,900.72	11,500.00	7,772.60	11,250.00	.00	11,250.00
51-00-00-4285	POSTAGE	392.77	350.00	316.25	350.00	.00	350.00
51-00-00-4287	DUES, MEMBERSHIPS & SUBS	749.00	500.00	670.00	750.00	.00	750.00
51-00-00-4290	CHEMICALS	8,767.09	12,000.00	21,255.10	13,000.00	.00	13,000.00
51-00-00-4295	REPAIRS AND MAINTENANCE	32,614.52	15,000.00	23,343.88	15,000.00	.00	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 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Total CURRENT EXPEND WATER:		168,615.72	83,450.00	81,681.66	88,125.00	.00	88,125.00
CAPITAL OUTLAY WATER							
51-00-00-4530	WATER PLANT	407,844.24	3,518,099.00	376,485.76	3,367,479.94	.00	3,367,479.94
51-00-00-4540	PROJECTS TO BE DETERMINED	.00	2,000.00	.00	3,500.00	.00	3,500.00
51-00-00-4596	CAPITAL OUTLAY - OTHER	5,219.53	315,000.00	.00	350,000.00	.00	350,000.00
Total CAPITAL OUTLAY WATER:		413,063.77	3,835,099.00	376,485.76	3,720,979.94	.00	3,720,979.94
DEBT SERVICE WATER							
51-00-00-4601	PRINCIPAL(DOLA)	.00	7,096.29	7,096.29	7,450.95	.00	7,450.95
51-00-00-4602	INTEREST(DOLA)	1,280.11	727.36	727.36	372.55	.00	372.55
51-00-00-4604	PRINCIPAL(CDPHE)	1,887.12	23,256.19	23,256.19	23,489.33	.00	23,489.33
51-00-00-4605	INTEREST(CDPHE)	416.67	4,923.13	4,923.13	4,689.99	.00	4,689.99
Total DEBT SERVICE WATER:		3,583.90	36,002.97	36,002.97	36,002.82	.00	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	.00	1,246,000.00
Total INTERGOVERNMENTAL REVENUE SEWER:		78,805.47	1,246,000.00	.00	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	194,410.84	230,000.00	.00	230,000.00
53-00-00-3444	SEWER TAP FEES	46,800.00	50,000.00	6,300.00	75,000.00	.00	75,000.00
53-00-00-3450	GENERAL FUND TRANSFERS	3,902.89	45,607.70	.00	73,859.77	.00	73,859.77
53-00-00-3480	MISC	160.50	1,000.00	.00	.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 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Total TABOR EXEMPT REVENUE SEWER:		264,881.75	322,482.70	200,710.84	378,859.77	.00	378,859.77
PERSONNEL SEWER							
53-00-00-4100	SEWER FUND PAYROLL	163,612.27	186,681.24	194,718.94	217,087.52	.00	217,087.52
53-00-00-4126	OVERTIME	289.54	1,250.00	251.30	1,250.00	.00	1,250.00
53-00-00-4130	UNEMPLOYMENT INSURANCE	316.60	373.36	377.41	436.68	.00	436.68
53-00-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	49,264.31	62,399.06	47,480.29	79,443.43	.00	79,443.43
53-00-00-4141	FICA	12,386.52	14,281.11	14,229.07	16,702.82	.00	16,702.82
53-00-00-4142	RETIREMENT	8,601.09	8,439.81	8,978.23	10,916.88	.00	10,916.88
53-00-00-4143	WORKERS COMP INSURANCE	.00	5,358.12	5,358.12	6,474.43	.00	6,474.43
Total PERSONNEL SEWER:		234,470.33	278,782.70	271,393.36	332,311.76	.00	332,311.76
CURRENT EXPEND SEWER							
53-00-00-4215	OPERATING SUPPLIES	.00	5,000.00	30.00	5,000.00	.00	5,000.00
53-00-00-4238	PERMIT FEES	1,123.00	1,000.00	1,148.00	1,150.00	.00	1,150.00
53-00-00-4240	CONTRACT SEWER CLEANING	3,600.00	15,000.00	6,188.86	10,000.00	.00	10,000.00
53-00-00-4266	REPAIRS AND MAINTENANCE	11,754.48	2,500.00	10,529.25	2,500.00	.00	2,500.00
53-00-00-4270	UTILITIES	1,495.86	1,500.00	1,870.83	5,000.00	.00	5,000.00
53-00-00-4274	PROFESSIONAL SERVICES	7,779.43	10,000.00	5,710.89	10,000.00	.00	10,000.00
53-00-00-4275	AUDIT	.00	.00	.00	5,625.00	.00	5,625.00
53-00-00-4290	CHEMICALS	.00	5,000.00	1,004.71	5,000.00	.00	5,000.00
53-00-00-4294	ENGINEERING SERVICES	.00	2,500.00	1,035.15	2,500.00	.00	2,500.00
Total CURRENT EXPEND SEWER:		25,752.77	42,500.00	27,517.69	46,775.00	.00	46,775.00
CAPITAL OUTLAY SEWER							
53-00-00-4540	RELIN SEWER POND	.00	.00	10,822.00	.00	.00	.00
53-00-00-4595	CAPITAL OUTLAY	83,464.12	1,247,200.00	2,176.75	1,246,000.00	.00	1,246,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Total CAPITAL OUTLAY SEWER:		83,464.12	1,247,200.00	12,998.75	1,246,000.00	.00	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	.00	.00
54-00-00-3286	LOTTERY APPROPRIATIONS	6,044.69	6,000.00	5,917.72	6,000.00	.00	6,000.00
Total OTHER REVENUE CONSERVATION TRU:		10,979.80	6,000.00	5,917.72	6,000.00	.00	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	18,414.54	20,450.00	.00	20,450.00
56-00-00-3409	Tap Fees	450.00	1,000.00	.00	1,500.00	.00	1,500.00
56-00-00-3480	MISC	3.00	500.00	.00	.00	.00	.00
Total TABOR EXEMPT REVENUE IRRIGATIO:		19,614.43	20,750.00	18,414.54	21,950.00	.00	21,950.00
CURRENT EXPENSE IRRIGATION							
56-00-00-4267	REPAIRS AND MAINTENANCE	10,832.80	5,000.00	2,531.43	8,000.00	.00	8,000.00
56-00-00-4270	UTILITIES	9,963.91	5,500.00	4,560.08	10,000.00	.00	10,000.00
56-00-00-4276	WATER SHARES	800.00	750.00	1,000.00	1,000.00	.00	1,000.00
Total CURRENT EXPENSE IRRIGATION:		21,596.71	11,250.00	8,091.51	19,000.00	.00	19,000.00
CAPITAL OUTLAY IRRIGATION							
56-00-00-4595	OTHER	.00	.00	.00	.00	35,000.00	35,000.00
Total CAPITAL OUTLAY IRRIGATION:		.00	.00	.00	.00	35,000.00	35,000.00

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

ACCOUNT NUMBER	ACCOUNT TITLE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACUTAL	2026 APPROVED BUDGET	2026 PROPOSED AMENDMENTS	2026 AMENDED BUDGET
Grand Revenue Total:		3,928,638.90	10,109,285.37	3,289,729.08	8,628,379.62	139.45-	8,628,240.17
Grand Expenditure Total:		4,057,361.72	10,230,193.77	4,502,375.07	8,715,559.47	110,319.65	8,825,879.12
Grand Totals:		128,722.82-	120,908.40-	1,212,645.99-	87,179.85-	110,180.20-	197,360.05-

Date	Account Number	Account Title	11/25/2025	01/27/2026	CHANGE	
01/27/2025	10-00-00-3310	PROPERTY TAXES	109,116.45	108,977.00	(139.45)	Due to change in Mesa County Tax Valuation Calculations
TOTAL REVENUE - GENERAL FUND					(139.45)	TOTAL GENERAL FUND REVENUE CHANGE

Date	Account Number	Account Title	11/25/2025	01/27/2026	CHANGE	
01/27/2025	10-40-00-4100	ADMINISTRATIVE PAYROLL	363,542.40	376,022.40	12,480.00	
01/27/2025	10-40-00-4110	BOARD OF TRUSTEES STIPPENDS	20,500.00	20,500.00	-	
01/27/2025	10-40-00-4125	OVERTIME	2,000.00	2,125.00	125.00	
01/27/2025	10-40-00-4130	UNEMPLOYMENT INSURANCE	731.08	793.04	61.96	
01/27/2025	10-40-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	98,596.22	121,546.46	22,950.24	
01/27/2025	10-40-00-4141	FICA	29,532.25	30,496.53	964.28	
01/27/2025	10-40-00-4142	RETIREMENT	18,277.12	18,907.37	630.25	RE-Budget for Code Enforcement Officer Postion from Part Time to Full Time
01/27/2025	10-40-00-4143	WORKERS COMP INSURANCE	10,842.31	10,842.31	-	
01/27/2025	10-60-00-4100	MUNICIPAL COURT PAYROLL	21,480.00	33,960.00	12,480.00	
01/27/2025	10-60-00-4130	UNEMPLOYMENT INSURANCE	42.96	67.92	24.96	
01/27/2025	10-60-00-4140	HEALTH/DENTL/VISN/LI INSURANCE	.00	22,950.24	22,950.24	
01/27/2025	10-60-00-4141	FICA	1,643.22	2,597.94	954.72	
01/27/2025	10-60-00-4142	RETIREMENT	.00	1,698.00	1,698.00	
01/27/2025	10-60-00-4143	WORKERS COMP INSURANCE	640.62	640.62	-	
TOTAL EXPENDITURE - GENERAL FUND			567,828.18	643,147.83	75,319.65	TOTAL GENERAL FUND EXPENDITURE CHANGE

Date	Account Number	Account Title	11/25/2025	01/27/2026	CHANGE	
01/27/2025	56-00-00-4595	CAPITAL OUTLAY - OTHER	.00	35,000.00	35,000.00	Removal, Refurbishment and Re-Installation of the River Irrigation Pump
TOTAL EXPENDITURE - ENTERPRISE FUND IRRIGATION			.00	35,000.00	35,000.00	TOTAL ENTERPRISE FUND IRRIGATION EXPENDITURE CHANGE

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 (SENIORITY)	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	42.34		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	+ \$6		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	ABOVE		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	BASE	+ \$3 ABOVE BASE of \$38.09	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					
MESA COUNTY	96.32	61.98	61.44	48.71	42.37	of		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	\$38.09		43.51	35.23	35.23	35.23	NO DATA	\$ 28.67	31.80	25.55	35.23	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	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.																	

*Employees accrue benefits as outlined in the personnel manual, applicable employment contracts, and/or applicable law.