# 2026 BUDGET SUMMARY

## DRAFT

| | General Fund | Water Fund | Wastewater Fund | Golf Course Fund | Capital Improvement Fund | Conservation Trust Fund | Law Enforcement Fund | Funds Total |
|---|---|---|---|---|---|---|---|---|
| Fund Balance Jan 1, 2026 | $ 1,115,374 | $ 1,527,617 | $ 375,845 | $ 272,402 | $ 1,769,896 | $ 47,222 | $ 148,878 | $ 5,257,233 |
| Revenue | $ 2,369,510 | $ 1,498,555 | $ 951,550 | $ 726,502 | $ 3,147,328 | $ 29,370 | $ 311,000 | $ 9,033,815 |
| Expenditures | $ 2,807,667 | $ 1,773,538 | $ 1,031,750 | $ 808,979 | $ 3,418,021 | $ 22,258 | $ 311,000 | $ 10,173,213 |
| Net Revenue Over (Under) Exp | $ (438,157) | $ (274,983) | $ (80,200) | $ (82,477) | $ (270,693) | $ 7,112 | $ - | $ (1,139,398) |
| **Fund Balance Dec 31, 2026** | **$ 677,217** | **$ 1,252,634** | **$ 295,645** | **$ 189,925** | **$ 1,499,203** | **$ 54,334** | **$ 148,878** | **$ 4,117,835** |

# 2026 GENERAL FUND BUDGET

**DRAFT**

11/3/2025
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| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| | | | | **GENERAL FUND BALANCE** | | | | | |
| Fund Balance Jan 1 | | 1,771,534 | 1,419,719 | 1,339,120 | 1,339,120 | 1,115,374 | 677,217 | 219,743 | |
| Revenue | | 2,303,103 | 2,423,454 | 2,306,780 | 2,262,451 | 2,369,510 | 2,304,510 | 2,304,510 | |
| Expenditures | | 2,577,583 | 2,504,053 | 2,724,945 | 2,486,197 | 2,807,667 | 2,761,985 | 2,850,726 | |
| Net Revenue Over (Under) Exp | | (274,480) | (80,599) | (418,165) | (223,746) | (438,157) | (457,475) | (546,216) | |
| Fund Balance Transfer Street Impact fee to CIF Jan1 | | (77,335) | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fund Balance Dec 31 | | 1,419,719 | 1,339,120 | 920,955 | 1,115,374 | 677,217 | 219,743 | (326,473) | |
| 3% State Required Restricted | | 77,327 | 75,122 | 81,748 | 74,586 | 84,230 | 82,860 | 85,522 | |
| Applefest Committed | | 113,738 | 72,082 | 17,162 | 49,729 | 36,426 | 19,482 | (4,318) | |
| Marijuana 5% sls tax Restricted | | 220,573 | 240,107 | 50,107 | 3,069 | 35,184 | 67,299 | 99,414 | |
| Opiod settlement Restricted | | 2,447 | 7,779 | 9,279 | 10,236 | 12,736 | 15,236 | 17,736 | |
| Muni Court Surcharge/PD Safety Committed | | 4,816 | 4,491 | 4,291 | 4,291 | 4,091 | 3,891 | 3,691 | |
| Transp Impact Fees Committed | | 77,335 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Park & Rec Edu Fees Committed | | 40,909 | 43,409 | 4,409 | 46,909 | 50,409 | 53,909 | 57,409 | |
| Unrestricted Fund Balance | | 882,573 | 896,131 | 753,960 | 926,556 | 454,142 | (22,933) | (585,927) | |
| 25% of Expenditures for Unrestriced Fund Balance | | 634,064 | 606,655 | 650,986 | 608,249 | 691,917 | 680,496 | 702,682 | Governance Plan (Total Expenditures less capital cost * 25%) |
| | | | | **GENERAL FUND REVENUE** | | | | | |
| **TOTAL** | **-> Administration** | **1,380,830** | **1,546,986** | **1,420,310** | **1,465,951** | **1,461,375** | **1,461,375** | **1,461,375** | |
| 10-300-102 | Sales Tax 75% of 1.5% | 479,022 | 499,251 | 487,000 | 518,000 | 518,000 | 518,000 | 518,000 | |
| 10-300-106 | Sales Tax Delta County | 283,413 | 288,417 | 283,000 | 296,000 | 296,000 | 296,000 | 296,000 | |
| 10-300-116 | Property Tax | 164,724 | 195,049 | 179,600 | 180,000 | 189,000 | 189,000 | 189,000 | |
| 10-300-122 | Specific Ownership | 26,728 | 27,613 | 27,000 | 27,800 | 27,800 | 27,800 | 27,800 | |
| 10-300-126 | Franchise Tax DMEA | 61,008 | 60,234 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| 10-300-128 | Franchise Tax Black Hills | 22,242 | 20,714 | 22,200 | 20,600 | 20,600 | 20,600 | 20,600 | |
| 10-300-130 | Franchise Tax TDS | 3,004 | 2,763 | 3,000 | 2,300 | 2,300 | 2,300 | 2,300 | |
| 10-300-134 | Franchise Tax - Elevate | 1,964 | 2,078 | 2,000 | 2,200 | 2,200 | 2,200 | 2,200 | |
| 10-300-200 | User Fees | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | |
| 10-300-300 | Fees/Licenses | 15,659 | 20,549 | 7,200 | 5,576 | 1,000 | 1,000 | 1,000 | |
| 10-300-470 | Interest | 89,705 | 71,448 | 48,000 | 57,000 | 48,000 | 48,000 | 48,000 | |
| 10-300-534 | Mineral Lease | 21,736 | 10,849 | 10,850 | 9,611 | 9,611 | 9,611 | 9,611 | |
| 10-300-536 | Severance Tax | 9,214 | 7,522 | 7,500 | 4,004 | 4,004 | 4,004 | 4,004 | |
| 10-300-600 | Grants | 6,879 | 18,121 | 0 | 0 | 0 | 0 | 0 | |
| 10-300-780 | Deposits/Reimbursements | 14,328 | 11,946 | 2,900 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 10-300-800 | Miscellaneous | 7,004 | 7,078 | 300 | 100 | 100 | 100 | 100 | |
| 10-300-900 | Indirect Cost Charges | 173,000 | 302,154 | 278,560 | 278,560 | 278,560 | 278,560 | 278,560 | |
| **TOTAL** | **-> Economic Development** | **3,710** | **175** | **0** | **3,000** | **3,000** | **3,000** | **3,000** | |
| 10-315-300 | Fees/Licenses | 3,710 | 175 | 0 | 3,000 | 3,000 | 3,000 | 3,000 | |
| **TOTAL** | **-> Applefest** | **132,527** | **121,840** | **126,000** | **118,509** | **110,000** | **110,000** | **110,000** | |
| 10-316-200 | User Fees | 44,404 | 50,120 | 45,000 | 54,095 | 50,000 | 50,000 | 50,000 | |
| 10-316-400 | Merchant Sales | 47,123 | 35,185 | 42,000 | 35,914 | 35,000 | 35,000 | 35,000 | |
| 10-316-500 | Program Operation Specific | 41,000 | 36,535 | 39,000 | 28,500 | 25,000 | 25,000 | 25,000 | |
| **TOTAL** | **-> Marijuana** | **221,018** | **149,274** | **162,000** | **36,162** | **72,115** | **72,115** | **72,115** | |
| 10-318-140 | Marijuana 5% Sales tax | 169,775 | 117,924 | 132,000 | 21,147 | 60,000 | 60,000 | 60,000 | |
| 10-318-142 | State Marijuana Sales tax | 51,043 | 29,905 | 30,000 | 12,115 | 12,115 | 12,115 | 12,115 | |

# 2026 GENERAL FUND BUDGET

## DRAFT

11/3/2025
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| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-318-800 | Miscellaneous | 200 | 1,445 | 0 | 2,900 | 0 | 0 | 0 | |
| **TOTAL** | **-> Police** | **210,371** | **230,261** | **265,309** | **265,126** | **265,940** | **265,940** | **265,940** | |
| 10-320-124 | Cigarette Tax | 2,544 | 1,861 | 1,375 | 1,600 | 1,375 | 1,375 | 1,375 | |
| 10-320-126 | Opioid Settlement | 913 | 5,331 | 1,500 | 2,457 | 2,500 | 2,500 | 2,500 | |
| 10-320-200 | User Fees | 1,023 | 618 | 700 | 725 | 700 | 700 | 700 | |
| 10-320-205 | Transfers From Other Funds | 200,000 | 212,226 | 259,644 | 259,644 | 260,000 | 260,000 | 260,000 | |
| 10-320-300 | Fees/Licenses | 530 | 449 | 565 | 475 | 565 | 565 | 565 | |
| 10-320-430 | Sales of Assets | 0 | 8,250 | 0 | 0 | 0 | 0 | 0 | |
| 10-320-650 | Contributions | 1,212 | 300 | 300 | 0 | 300 | 300 | 300 | |
| 10-320-780 | Deposits/Reimbursements | 4,144 | 1,225 | 1,225 | 225 | 500 | 500 | 500 | |
| 10-320-800 | Miscellaneous | 6 | 0 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Police Restricted use** | **810** | **675** | **800** | **800** | **800** | **800** | **800** | |
| 10-321-101 | Revenue Res Surcharge | 810 | 675 | 800 | 800 | 800 | 800 | 800 | |
| **TOTAL** | **-> Police Animal Control** | **3,625** | **3,310** | **3,400** | **2,500** | **2,500** | **2,500** | **2,500** | |
| 10-322-300 | Fees/Licenses | 3,625 | 3,310 | 3,400 | 2,500 | 2,500 | 2,500 | 2,500 | |
| **TOTAL** | **-> Building Inspection** | **45,722** | **37,180** | **21,000** | **51,000** | **51,000** | **51,000** | **51,000** | |
| 10-324-300 | Fees/Licenses | 45,597 | 36,115 | 20,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 10-324-780 | Deposits/Reimbursements | 125 | 1,064 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| **TOTAL** | **-> Municipal Court** | **4,329** | **5,393** | **4,500** | **5,200** | **4,500** | **4,500** | **4,500** | |
| 10-328-490 | Fines | 4,329 | 5,393 | 4,500 | 5,200 | 4,500 | 4,500 | 4,500 | |
| **TOTAL** | **-> Streets** | **283,573** | **295,544** | **275,461** | **295,800** | **302,780** | **302,780** | **302,780** | |
| 10-330-138 | Highway User Tax | 91,877 | 105,705 | 86,461 | 106,000 | 107,780 | 107,780 | 107,780 | |
| 10-330-140 | Motor Vehicle Add 1.50 & 2.50 | 9,970 | 10,240 | 10,500 | 9,800 | 10,500 | 10,500 | 10,500 | |
| 10-330-144 | County Road and Bridge | 10,761 | 9,919 | 10,500 | 12,000 | 10,500 | 10,500 | 10,500 | |
| 10-330-430 | Sales of Assets | 2,940 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10-330-780 | Deposits/Reimbursements | 0 | 1,680 | 0 | 0 | 0 | 0 | 0 | |
| 10-330-800 | Miscellaneous | 25 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10-330-900 | Indirect Cost Charges | 168,000 | 168,000 | 168,000 | 168,000 | 174,000 | 174,000 | 174,000 | |
| **TOTAL** | **-> Civic Center** | **3,130** | **10,867** | **11,400** | **10,975** | **11,400** | **11,400** | **11,400** | |
| 10-332-200 | User Fees | 3,130 | 10,867 | 11,400 | 10,975 | 11,400 | 11,400 | 11,400 | |
| **TOTAL** | **-> Parks** | **930** | **600** | **600** | **600** | **600** | **600** | **600** | |
| 10-336-780 | Deposits/Reimbursements | 930 | 600 | 600 | 600 | 600 | 600 | 600 | |
| **TOTAL** | **-> Parks Restricted Use Park/Rec/Ed** | **6,000** | **2,500** | **1,000** | **3,500** | **3,500** | **3,500** | **3,500** | |
| 10-337-103 | Park/Rec/Educ Fees Fund | 6,000 | 2,500 | 1,000 | 3,500 | 3,500 | 3,500 | 3,500 | |
| **TOTAL** | **-> Community Development** | **6,528** | **18,850** | **15,000** | **3,328** | **80,000** | **15,000** | **15,000** | |
| 10-338-600 | Grants | 0 | 0 | 0 | 0 | 45,000 | 0 | 0 | DOLA HPLN Grant 60/40 $75k |
| | | | | | | | | | $15,000 Developer reimbursements |
| | | | | | | | | | $20,000 Housing Needs Assessment Costs from HPLN expenditures |
| 10-338-780 | Deposits/Reimbursements | 6,528 | 18,850 | 15,000 | 3,328 | 35,000 | 15,000 | 15,000 | ($10k each Delta County & Orchard City) |

# 2026 GENERAL FUND BUDGET

## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| **TOTAL** | **GENERAL FUND REVENUE** | **2,303,103** | **2,423,454** | **2,306,780** | **2,262,451** | **2,369,510** | **2,304,510** | **2,304,510** | |
| | | | **GENERAL FUND EXPENDITURE** | | | | | | |
| **TOTAL** | **-> Administration** | **1,097,776** | **803,953** | **746,950** | **780,918** | **807,481** | **828,164** | **849,752** | |
| 10-400-105 | Salaries | 340,316 | 382,223 | 345,319 | 325,500 | 348,955 | 359,424 | 370,206 | |
| 10-400-110 | Taxable Benefit | 3,700 | 3,055 | 2,199 | 2,232 | 2,126 | 2,126 | 2,126 | |
| 10-400-115 | Overtime | 500 | 736 | 250 | 400 | 250 | 250 | 250 | |
| 10-400-125 | Social Security Tax | 25,965 | 29,047 | 26,610 | 25,500 | 26,878 | 27,684 | 28,515 | |
| 10-400-135 | Worker's Compensation | (1,704) | 282 | 277 | 280 | 279 | 287 | 296 | |
| 10-400-140 | Unemployment Insurance | 692 | 770 | 697 | 650 | 702 | 723 | 745 | |
| 10-400-145 | Health Plan | 38,102 | 26,914 | 45,609 | 35,205 | 39,408 | 41,378 | 43,447 | |
| 10-400-155 | Retirement | 22,479 | 11,002 | 25,201 | 18,725 | 25,715 | 26,486 | 27,281 | |
| 10-400-160 | Life Insurance | 680 | 466 | 620 | 538 | 588 | 588 | 588 | |
| 10-400-170 | Death and Disability | 1,169 | 966 | 1,627 | 1,197 | 1,235 | 1,272 | 1,310 | |
| 10-400-205 | Transfer to GC, W, WW | 365,186 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10-400-300 | Office Supplies | 3,318 | 1,577 | 1,500 | 5,000 | 2,000 | 2,060 | 2,122 | |
| 10-400-320 | Operating Supplies | 2,549 | 1,244 | 1,200 | 1,900 | 1,900 | 1,957 | 2,016 | |
| 10-400-340 | Postage | 972 | 1,475 | 1,600 | 1,600 | 1,650 | 1,700 | 1,750 | |
| 10-400-380 | Public Notice/Publication | 11,085 | 7,483 | 2,500 | 10,500 | 10,500 | 10,815 | 11,139 | |
| 10-400-400 | Program Operation Specific | 17,995 | 47,101 | 4,000 | 9,700 | 10,000 | 10,301 | 10,610 | 2% Delta County fee for property tax collection<br>2% Delta County fee for sales tax collection on Delta County's share of sales taxes |
| 10-400-500 | Technology | 10,585 | 9,401 | 21,321 | 16,600 | 12,800 | 9,914 | 7,781 | $3,800 TextMyGov<br>$4,000 Dell Latitude 7650 16" Notebook (2)<br>$5,000 Town Hall IT repairs if needed (place holder) |
| 10-400-510 | Recruitment/Recognition | 12,642 | 4,878 | 2,200 | 15,400 | 500 | 500 | 500 | 2025 YE Estimate<br>$15,000 KRW recruiter for Deputy Town Administrator<br>$400 General Recognition<br>2026 Budget<br>$500 General Recognition |
| 10-400-530 | Safety | 807 | (63) | 400 | 0 | 412 | 424 | 437 | |
| 10-400-550 | Repair/Maintenance | 919 | 1,758 | 300 | 1,000 | 600 | 618 | 637 | |
| 10-400-570 | Renewal/Application | 1,236 | 3,015 | 2,000 | 2,300 | 2,060 | 2,122 | 2,185 | $140 CMCA Municipal Clerks Membership (Town Clerk)<br>$179 Amazon Annual Membership<br>$400 CCCMA Annual Membership (Administrator)<br>$65 CGFOA Annual Membership Colorado (Finance Director)<br>$100 USPS Post Office Box renewal<br>$130 CMCA Municipal Clerks Membership (Deputy Clerk)<br>$150 Annual Membership National (Finance Director)<br>$65 CGFOA Annual Membership Colorado (Finance Clerk)<br>$160 GFOA Annual Membership National (Finance Clerk)<br>$185 International Institue of Municipal Clerks (Town Clerk)<br>$127 CANVA Annual Membership<br>$99 US Bank Credit Card Annual Membership<br>$260 ICMA Membership (Administrator) |
| 10-400-609 | Electricity | 5,550 | 6,584 | 7,000 | 6,800 | 7,210 | 7,426 | 7,649 | |
| 10-400-612 | Internet | 1,089 | 1,079 | 1,088 | 1,089 | 1,089 | 1,122 | 1,155 | |
| 10-400-618 | Natural Gas | 1,833 | 3,963 | 3,800 | 3,400 | 3,914 | 4,030 | 4,151 | |
| 10-400-627 | Refuse Disposal | 72 | 0 | 0 | 83 | 100 | 103 | 106 | |

# 2026 GENERAL FUND BUDGET

## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-400-633 | Telephone | 3,199 | 3,562 | 7,244 | 3,287 | 3,600 | 4,500 | 3,800 | $3000 Bell Tech phone 8 phones Annual<br>$600 TDS Telecom Annual Elevate bought TDS |
| 10-400-639 | Sewer | 820 | 866 | 866 | 961 | 961 | 990 | 1,020 | |
| 10-400-642 | Water | 1,042 | 538 | 700 | 1,377 | 1,432 | 1,490 | 1,550 | |
| 10-400-700 | Contract Services | 205,972 | 236,839 | 222,928 | 275,419 | 278,200 | 284,784 | 292,597 | 2026 Budget<br>$24,060 Caselle - Accounting software maintenance fees<br>$23,000 Blair & Associates - Audit fees<br>$51,500 Devor & Plumhoff - Attorney fees<br>$1,125 The Payroll Department - time card fees<br>$100,000 Bell Tech - IT managed services & Office 360 license fees<br>$6,500 Capital Business Systems - Copier lease<br>$17,500 ClearGov - Budget Software (Personnel, Capital, Operational, & Digital Budget Book)<br>$3,760 ClearGov - Strategic Planning<br>$3,760 ClearGov - Capital Project Tracking<br>$2,000 one-time setup Strategic Planning & Capital Project Tracking<br>$3,600 Revive & Shine - Janitorial services<br>$1,545 Municode - Code codifications<br>$11,330 Civic Plus - Website hosting<br>$9,270 Xpress Bill Pay - Online payment processing<br>$4,250 Community Centric Development - Grant writer<br>$8,500 Employers Council - Human Resources<br>$1,700 Chase/AMEX - Credit card fees<br>$4,800 DocAccess - Website ADA Compliance |
| 10-400-800 | Vehicle/Equipment | 2,215 | 816 | 1,500 | 1,570 | 1,600 | 1,648 | 1,697 | |
| 10-400-860 | Education/Travel | 9,842 | 8,456 | 8,700 | 5,000 | 12,200 | 12,566 | 12,943 | $2,700 Clerks Institute - Town Clerk<br>$1,500 CML Conference - TA<br>$1,500 CCCMA Conference - TA<br>$1,500 CGFOA Conference - Finance Director<br>$1,500 Finance misc<br>$1,500 Leadership Training - Finance Director<br>$2,000 Caselle conference (1) |
| 10-400-890 | Insurance/Bonds | 6,916 | 7,705 | 7,444 | 7,455 | 8,359 | 8,610 | 8,868 | |
| 10-400-900 | Miscellaneous | 36 | 215 | 250 | 250 | 258 | 266 | 274 | |
| **TOTAL** | **-> Legislative Branch** | **69,452** | **68,361** | **63,307** | **59,875** | **64,222** | **55,735** | **56,450** | |
| 10-405-105 | Salaries | 15,250 | 16,500 | 16,500 | 16,500 | 16,500 | 16,500 | 16,500 | Board of Trustee's Salary |
| 10-405-125 | Social Security Tax | 1,167 | 1,263 | 1,271 | 1,263 | 1,264 | 1,264 | 1,264 | |
| 10-405-135 | Worker's Compensation | 6 | 9 | 9 | 8 | 0 | 8 | 8 | |
| 10-405-300 | Office Supplies | 4 | 430 | 500 | 400 | 500 | 515 | 530 | |
| 10-405-320 | Operating Supplies | 10,371 | 697 | 1,500 | 1,500 | 1,545 | 1,591 | 1,639 | Meals for all day budget workshop, badges, snacks for meetings |
| 10-405-340 | Postage | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10-405-380 | Public Notice/Publication | 189 | 0 | 0 | 400 | 400 | 412 | 0 | Publications for Ordinances & resolutions |
| 10-405-400 | Program Operation Specific | 10,626 | 6,687 | 8,780 | 8,780 | 9,350 | 9,631 | 9,919 | $4200 lifetime golf pass (3) Sturgill, Welch, Michael<br>$2000 Party in the Park<br>$150 Party in the Park Health Dept license<br>$3000 Christmas Party |
| 10-405-500 | Technology | 6,467 | 1,104 | 0 | 240 | 9,600 | 0 | 0 | $16,000 laptops 8 @ $1200 each |
| 10-405-510 | Recruitment/Recognition | 159 | 1,478 | 0 | 0 | 0 | 0 | 0 | |

# 2026 GENERAL FUND BUDGET
## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-405-570 | Renewal/Application | 21,338 | 35,246 | 28,247 | 28,271 | 19,613 | 20,201 | 20,807 | $1453 CML<br>$200 Club 20<br>$7500 Surface Creek Community Foundation<br>$2000 Surface Creek Valley Historical Society (increased $500)<br>$4018 All Points Transit<br>$3492 Region 10<br>$950 Zoom renewal |
| 10-405-700 | Contract Services | 202 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10-405-800 | Vehicle/Equipment | 0 | 60 | 0 | 150 | 150 | 155 | 159 | |
| 10-405-860 | Education/Travel | 1,538 | 4,889 | 6,500 | 2,363 | 5,300 | 5,459 | 5,623 | $3500 CML Conference for 2<br>$300 Club 20 events<br>$1500 miscellaneous training |
| 10-405-900 | Miscellaneous | 2,135 | | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Elections** | **0** | **4,544** | **500** | **15,200** | **8,500** | **0** | **5,530** | |
| 10-410-380 | Public Notice/Publication | 0 | 433 | 500 | 200 | 1,000 | 0 | 530 | Advertising for the April 2026 Trustee election done in 2025 |
| 10-410-400 | Program Operation Specific | 0 | 4,111 | 0 | 0 | 0 | 0 | 5,000 | Local Municipal board elections |
| 10-410-700 | Contract Services | 0 | 0 | 0 | 15,000 | 7,500 | 0 | 0 | Delta County Elections Ballot Initiative |
| **TOTAL** | **-> Economic Development** | **20,959** | **17,905** | **33,125** | **12,687** | **56,425** | **58,251** | **60,138** | |
| 10-415-105 | Salaries | 0 | 0 | 0 | 0 | 31,142 | 32,076 | 33,039 | |
| 10-415-110 | Taxable Benefit | 0 | 0 | 0 | 0 | 288 | 288 | 288 | |
| 10-415-115 | Overtime | 0 | 0 | 0 | 0 | 10 | 10 | 10 | |
| 10-415-125 | Social Security Tax | 0 | 0 | 0 | 0 | 2,406 | 2,478 | 2,553 | |
| 10-415-135 | Worker's Compensation | 0 | 0 | 0 | 0 | 231 | 238 | 245 | |
| 10-415-140 | Unemployment Insurance | 0 | 0 | 0 | 0 | 63 | 65 | 67 | |
| 10-415-145 | Health Plan | 0 | 0 | 0 | 0 | 7,607 | 7,987 | 8,387 | |
| 10-415-155 | Retirement | 0 | 0 | 0 | 0 | 1,869 | 1,925 | 1,983 | |
| 10-415-160 | Life Insurance | 0 | 0 | 0 | 0 | 43 | 43 | 43 | |
| 10-415-170 | Death and Disability | 0 | 0 | 0 | 0 | 116 | 119 | 123 | |
| 10-415-300 | Office Supplies | 0 | 9 | 100 | 42 | 200 | 206 | 212 | |
| 10-415-320 | Operating Supplies | 0 | 49 | 0 | 25 | 150 | 155 | 159 | |
| 10-415-340 | Postage | 179 | 125 | 25 | 350 | 350 | 361 | 371 | |
| 10-415-380 | Public Notice/Publication | 3,355 | 4,500 | 2,000 | 3,000 | 200 | 206 | 212 | |
| 10-415-400 | Program Operation Specific | 10,139 | 5,275 | 11,000 | 6,000 | 2,900 | 2,987 | 3,077 | Parade of Lights: Advertising & supplies: $1000<br>Celebrate Cedaredge Parade only: $300<br>Trick or Treat: Advertising & Candy: $300<br>Small Biz Sat: Advertising: $300<br>Misc/General: $1000 |
| 10-415-500 | Technology | 0 | 556 | 0 | 0 | 0 | 0 | 0 | |
| 10-415-530 | Safety | 732 | 0 | 0 | 300 | 300 | 300 | 300 | |
| 10-415-570 | Renewal/Application | 0 | 38 | 0 | 0 | 0 | 0 | 0 | |
| 10-415-612 | Internet | 959 | 949 | 0 | 1,000 | 1,000 | 1,030 | 1,061 | |
| 10-415-700 | Contract Services | 5,435 | 6,351 | 20,000 | 450 | 6,000 | 6,180 | 6,365 | Marketing/Contract Marketing |
| 10-415-800 | Vehicle/Equipment | 0 | 53 | 0 | 20 | 50 | 52 | 53 | |
| 10-415-860 | Education/Travel | 160 | 0 | 0 | 1,500 | 1,500 | 1,545 | 1,591 | $1500 Economic Development Training (Econmic Devl Coord/DTClerk) |
| **TOTAL** | **-> Applefest** | **88,175** | **163,496** | **180,920** | **140,862** | **123,303** | **126,944** | **133,800** | |
| 10-416-105 | Salaries | 0 | 37,668 | 47,788 | 41,500 | 31,897 | 32,854 | 33,840 | |

# 2026 GENERAL FUND BUDGET
## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-416-110 | Taxable Benefit | 0 | 225 | 252 | 240 | 180 | 180 | 180 | |
| 10-416-115 | Overtime | 7,946 | 5,826 | 9,000 | 9,000 | 9,000 | 9,270 | 9,548 | |
| 10-416-125 | Social Security Tax | 594 | 3,247 | 4,366 | 4,366 | 3,144 | 3,238 | 3,335 | |
| 10-416-135 | Worker's Compensation | 128 | 108 | 45 | 1,000 | 23 | 24 | 24 | |
| 10-416-140 | Unemployment Insurance | 16 | 87 | 115 | 115 | 82 | 84 | 87 | |
| 10-416-145 | Health Plan | 466 | 5,941 | 11,651 | 5,735 | 5,280 | 5,544 | 5,821 | |
| 10-416-155 | Retirement | 353 | 1,678 | 2,868 | 1,720 | 1,913 | 1,970 | 2,030 | |
| 10-416-160 | Life Insurance | 8 | 62 | 107 | 93 | 75 | 75 | 75 | |
| 10-416-170 | Death and Disability | 0 | 119 | 178 | 153 | 174 | 179 | 185 | |
| 10-416-300 | Office Supplies | 57 | 0 | 200 | 150 | 200 | 200 | 200 | |
| 10-416-320 | Operating Supplies | 929 | 2,600 | 2,000 | 7,600 | 5,000 | 5,000 | 5,000 | $2,000 Barricades: (Total $5000 allocated to $2000 Applefest, $1500 Police, $1500 Streets)<br>$3,000 General operating supplies |
| 10-416-340 | Postage | 1 | | 0 | 0 | 0 | 0 | 0 | |
| 10-416-380 | Public Notice/Publication | 12,333 | 8,976 | 11,500 | 8,000 | 8,000 | 8,240 | 8,487 | |
| 10-416-400 | Program Operation Specific | 17,908 | 39,463 | 15,000 | 0 | 0 | 0 | 0 | Business Grants |
| 10-416-440 | Inventory Purchase | 24,089 | 27,356 | 40,000 | 30,000 | 30,000 | 30,900 | 31,827 | |
| 10-416-500 | Technology | 0 | 0 | 7,300 | 3,100 | 0 | 0 | 3,100 | |
| 10-416-510 | Recruitment/Recognition | 986 | 907 | 1,000 | 500 | 500 | 515 | 530 | |
| 10-416-530 | Safety | 543 | 32 | 1,500 | 1,500 | 1,545 | 1,591 | 1,639 | |
| 10-416-570 | Renewal/Application | | 38 | 0 | 40 | 0 | 0 | 0 | ~~CANVA Membership in 10-400-570~~ |
| 10-416-627 | Refuse Disposal | 8,475 | 7,468 | 8,000 | 8,000 | 8,240 | 8,487 | 8,742 | |
| 10-416-700 | Contract Services | 13,343 | 21,544 | 18,000 | 18,000 | 18,000 | 18,540 | 19,096 | Music $7000<br>FFA $2000<br>Security $4000<br>Contract Marketing $5000 |
| 10-416-800 | Vehicle/Equipment | 0 | 151 | 50 | 50 | 50 | 52 | 53 | |
| **TOTAL** | **-> Marijuana Program Expense** | **132,003** | **129,740** | **352,000** | **273,200** | **40,000** | **40,000** | **40,000** | |
| 10-418-105 | Salaries | 0 | 0 | 180,000 | 175,000 | 0 | 0 | 0 | 2025 used for 10-430-105 Streets $130,000; 10-436-105 Parks $45,000 |
| 10-418-205 | Transfer to Other Funds | 85,000 | 51,000 | 51,000 | 45,000 | 0 | 0 | 0 | |
| 10-418-400 | Program Operation Specific | 41,327 | 77,435 | 121,000 | 53,200 | 40,000 | 40,000 | 40,000 | Place holder for marijuana sales tax use undefined |
| 10-418-700 | Contract Services | 0 | 1,305 | 0 | 0 | 0 | 0 | 0 | |
| 10-418-900 | Miscellaneous | 5,676 | 0 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Police** | **749,042** | **879,899** | **963,703** | **910,572** | **1,012,849** | **1,045,101** | **1,078,430** | |
| 10-420-105 | Salaries | 502,924 | 587,582 | 641,495 | 605,000 | 682,704 | 703,185 | 724,281 | |
| 10-420-110 | Taxable Benefit | 2,625 | 3,180 | 3,180 | 3,630 | 3,780 | 3,780 | 3,780 | |
| 10-420-115 | Overtime | 4,068 | 3,561 | 3,900 | 6,500 | 3,900 | 3,900 | 3,900 | |
| 10-420-120 | On Call Pay | 1,564 | 1,914 | 7,440 | 2,900 | 2,400 | 2,400 | 2,400 | |
| 10-420-125 | Social Security Tax | 38,339 | 44,440 | 50,194 | 46,000 | 52,999 | 54,589 | 56,227 | |
| 10-420-135 | Worker's Compensation | 10,199 | 15,360 | 16,060 | 16,950 | 16,693 | 17,194 | 17,710 | |
| 10-420-140 | Unemployment Insurance | 1,023 | 1,190 | 1,316 | 1,227 | 1,383 | 1,424 | 1,467 | |
| 10-420-145 | Health Plan | 82,681 | 95,623 | 108,816 | 97,434 | 110,220 | 115,731 | 121,518 | |
| 10-420-155 | Retirement | 24,609 | 33,130 | 36,475 | 33,970 | 40,962 | 42,191 | 43,457 | |
| 10-420-160 | Life Insurance | 1,043 | 1,198 | 1,208 | 1,100 | 1,194 | 1,194 | 1,194 | |
| 10-420-170 | Death and Disability | 1,858 | 2,171 | 2,031 | 2,225 | 2,526 | 2,602 | 2,680 | |
| 10-420-300 | Office Supplies | 1,750 | 2,151 | 2,000 | 1,000 | 1,200 | 1,236 | 1,273 | |

# 2026 GENERAL FUND BUDGET
## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-420-320 | Operating Supplies | 14,260 | 20,702 | 20,000 | 15,000 | 18,000 | 18,540 | 19,096 | $1,500 Barricades: (Total $5000 allocated to $2000 Applefest, $1500 Police, $1500 Streets) |
| 10-420-340 | Postage | 173 | 150 | 150 | 50 | 100 | 103 | 106 | |
| 10-420-380 | Public Notice/Publication | 0 | 0 | 50 | 100 | 100 | 103 | 106 | |
| 10-420-500 | Technology | 10,357 | 3,306 | 6,944 | 5,003 | 9,710 | 10,001 | 10,301 | $3,000 Bell Tech - network switch<br>$350 Bell Tech - Wireless Access Point<br>$3,000 Bell Tech - Emergency funds<br>$3,360 Verizon vehicle computer wifi |
| 10-420-510 | Recruitment/Recognition | 701 | 1,144 | 500 | 1,200 | 1,200 | 1,236 | 1,273 | Recognition for Officers and PD staff. Recruitment materials, JR badges, Trick or Treat trail candy, PD balloons & event items. |
| 10-420-530 | Safety | 536 | 318 | 500 | 500 | 500 | 515 | 530 | |
| 10-420-550 | Repair/Maintenance | 1,493 | 4,091 | 3,000 | 2,000 | 2,000 | 2,060 | 2,122 | Replace some flooring and repair swamp cooler |
| 10-420-570 | Renewal/Application | 804 | 1,622 | 2,000 | 2,000 | 2,151 | 2,216 | 2,282 | $100 Alert/SAM<br>$50 NASRO Membership (SRO Hernandez)<br>$100 CCNC Membership (Chief)<br>$72 DCI Annual Membership (News paper)<br>$1,300 Smart Force Technology<br>$529 Blue 360 Media |
| 10-420-609 | Electricity | 1,453 | 1,290 | 1,500 | 1,400 | 1,545 | 1,591 | 1,639 | |
| 10-420-612 | Internet | 1,317 | 1,379 | 1,600 | 1,400 | 1,648 | 1,697 | 1,748 | |
| 10-420-618 | Natural Gas | 1,625 | 1,356 | 1,800 | 1,080 | 1,854 | 1,910 | 1,967 | |
| 10-420-633 | Telephone | 2,673 | 3,070 | 3,246 | 3,000 | 3,343 | 3,443 | 3,547 | $2770 Bell Tech Phone system Annual<br>$475 TDS Telecom |
| 10-420-639 | Sewer | 51 | 52 | 55 | 65 | 57 | 59 | 60 | |
| 10-420-642 | Water | 59 | 65 | 100 | 83 | 103 | 106 | 109 | |
| 10-420-700 | Contract Services | 2,493 | 3,370 | 5,757 | 6,855 | 7,080 | 7,292 | 7,511 | $3,480 Capital Business Systems Copier lease Annual<br>$3,600 Janitorial Services PD Annual |
| 10-420-800 | Vehicle/Equipment | 27,476 | 26,883 | 33,000 | 45,000 | 35,000 | 36,050 | 37,132 | Approximately $21,000 in expected fuel cost<br>Approximately $8,000 in expected tire replacement<br>Approximately $6,000 in other maintenance and services |
| 10-420-860 | Education/Travel | 6,958 | 10,663 | 4,500 | 3,000 | 3,000 | 3,090 | 3,183 | $1,500 Fire Arms training<br>$1,500 Instructor training |
| 10-420-890 | Insurance/Bonds | 3,928 | 8,936 | 4,886 | 4,900 | 5,497 | 5,662 | 5,832 | |
| **TOTAL** | **-> Police Restricted Use (Safety)** | **1,037** | **1,000** | **1,000** | **1,000** | **1,000** | **1,000** | **1,000** | |
| 10-421-101 | Expenditures Restricted Safety | 1,037 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | Safety equipment for officers. Boots/glasses/etc |
| **TOTAL** | **-> Police Animal Control** | **212** | **281** | **350** | **5,350** | **5,300** | **5,459** | **5,465** | |
| 10-422-320 | Operating Supplies | 124 | 131 | 150 | 5,150 | 5,100 | 5,253 | 5,253 | $100 Dog tags and collar rings for 2025<br>$5000 Animal Shelter |
| 10-422-340 | Postage | 88 | 150 | 200 | 200 | 200 | 206 | 212 | Postage for licensing notices |
| **TOTAL** | **-> Police Abatement Mitigation** | **2,185** | **9,738** | **12,000** | **12,600** | **12,955** | **13,344** | **13,744** | |
| 10-426-320 | Operating Supplies | 1,210 | 9,738 | 11,000 | 11,600 | 11,925 | 12,283 | 12,651 | $1,000 Mosquito abatement<br>$10,925 Community cleanups |
| 10-426-380 | Public Notice/Publication | 968 | 0 | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | Advertising for Community Cleanups (2) |
| 10-426-400 | Program Operation Specific | 8 | 0 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Building Inspection** | **13,163** | **19,821** | **19,039** | **18,097** | **29,973** | **30,915** | **31,887** | |
| 10-424-105 | Salaries | 9,961 | 13,942 | 13,582 | 16,301 | 21,147 | 21,781 | 22,435 | |

# 2026 GENERAL FUND BUDGET
## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-424-110 | Taxable Benefit | 300 | 390 | 360 | 151 | 108 | 108 | 108 | |
| 10-424-115 | Overtime | 0 | 0 | 0 | 0 | 10 | 10 | 10 | |
| 10-424-125 | Social Security Tax | 808 | 1,096 | 1,068 | 1,250 | 1,627 | 1,676 | 1,726 | |
| 10-424-135 | Worker's Compensation | 140 | 215 | 201 | 246 | 445 | 458 | 472 | |
| 10-424-140 | Unemployment Insurance | 21 | 29 | 28 | 49 | 43 | 44 | 46 | |
| 10-424-145 | Health Plan | 0 | 0 | 0 | 0 | 2,327 | 2,443 | 2,566 | |
| 10-424-155 | Retirement | 0 | 0 | 0 | 0 | 317 | 327 | 336 | |
| 10-424-160 | Life Insurance | 0 | 0 | 0 | 0 | 15 | 15 | 15 | |
| 10-424-170 | Death & Disability | 0 | 0 | 0 | 0 | 20 | 21 | 21 | |
| 10-424-300 | Office Supplies | 0 | 72 | 100 | 100 | 103 | 106 | 109 | |
| 10-424-320 | Operating Supplies | 151 | 834 | 200 | 0 | 206 | 212 | 219 | |
| 10-424-380 | Public Notice/Publication | 0 | 40 | 0 | 0 | 0 | 0 | 0 | |
| 10-424-570 | Renewal/Application | 250 | 260 | 300 | 0 | 309 | 318 | 328 | ICC Membership |
| 10-424-800 | Vehicle/Equipment | 1,532 | 1,135 | 1,200 | 0 | 1,236 | 1,273 | 1,311 | |
| 10-424-860 | Education/Travel | 0 | 1,808 | 2,000 | 0 | 2,060 | 2,122 | 2,185 | ICC Training (Building Inspector) |
| **TOTAL** | **-> Municipal Court** | **7,952** | **19,756** | **11,198** | **8,320** | **21,206** | **21,533** | **21,901** | |
| 10-428-105 | Salaries | 7,200 | 7,200 | 7,200 | 7,200 | 14,786 | 15,014 | 15,248 | |
| 10-428-110 | Taxable benefits | 0 | 0 | 0 | 0 | 36 | 36 | 36 | |
| 10-428-125 | Social Security Tax | 551 | 551 | 552 | 553 | 1,134 | 1,152 | 1,170 | |
| 10-428-135 | Worker's Compensation | 6 | 7 | 6 | 8 | 6 | 6 | 6 | |
| 10-428-140 | Unemployment Insurance | 14 | 14 | 15 | 16 | 29 | 29 | 30 | |
| 10-428-145 | Health Plan | 0 | 0 | 0 | 0 | 1,056 | 1,109 | 1,164 | |
| 10-428-155 | Retirement | 0 | 0 | 0 | 0 | 455 | 469 | 483 | |
| 10-428-160 | Life Insurance | 0 | 0 | 0 | 0 | 15 | 15 | 15 | |
| 10-428-170 | Death and Disability | 0 | 0 | 0 | 0 | 28 | 29 | 30 | |
| 10-428-300 | Office Supplies | 76 | 65 | 100 | 75 | 103 | 106 | 109 | |
| 10-428-340 | Postage | 33 | 15 | 50 | 75 | 75 | 77 | 80 | |
| 10-428-400 | Program Operation Specific | 0 | 0 | 2,000 | 0 | 2,000 | 2,000 | 2,000 | Place holder for Court appointed attorney |
| 10-428-500 | Technology | 0 | 11,375 | 0 | 0 | 0 | 0 | 0 | |
| 10-428-570 | Renewal/Application | 70 | 50 | 275 | 280 | 283 | 291 | 300 | CAMCA membership (Court Clerk) |
| 10-428-700 | Contract Services | 0 | 428 | 0 | 113 | 200 | 200 | 200 | Coverage for Judge when out |
| 10-428-860 | Education/Travel | 2 | 52 | 1,000 | 0 | 1,000 | 1,000 | 1,030 | |
| **TOTAL** | **-> Streets** | **279,751** | **285,600** | **177,108** | **153,261** | **381,613** | **362,542** | **374,204** | |
| 10-430-105 | Salaries | 123,254 | 131,428 | 5,439 | 1,297 | 157,146 | 161,860 | 166,716 | Marijuana Funds used in 2025 to offset wages |
| 10-430-110 | Taxable Benefit | 289 | 389 | 504 | 662 | 702 | 702 | 702 | |
| 10-430-115 | Overtime | 1,075 | 1,108 | 1,456 | 1,040 | 2,156 | 2,156 | 2,156 | |
| 10-430-125 | Social Security Tax | 9,210 | 9,868 | 10,900 | 10,140 | 12,241 | 12,608 | 12,986 | |
| 10-430-135 | Worker's Compensation | 2,351 | 4,585 | 4,877 | 5,000 | 5,574 | 5,741 | 5,913 | |
| 10-430-140 | Unemployment Insurance | 250 | 266 | 289 | 276 | 319 | 329 | 338 | |
| 10-430-145 | Health Plan | 36,990 | 32,294 | 32,286 | 32,285 | 42,310 | 44,056 | 46,259 | |
| 10-430-155 | Retirement | 6,873 | 6,686 | 8,429 | 8,062 | 9,428 | 9,711 | 10,002 | |
| 10-430-160 | Life Insurance | 260 | 290 | 289 | 286 | 333 | 333 | 333 | |
| 10-430-170 | Death and Disability | 443 | 475 | 522 | 504 | 581 | 598 | 616 | |
| 10-430-300 | Office Supplies | 260 | 172 | 350 | 350 | 361 | 372 | 383 | |
| 10-430-320 | Operating Supplies | 11,359 | 10,421 | 13,500 | 11,500 | 20,705 | 21,326 | 21,966 | $1,500 Barricades: (Total $5000 allocated to $2000 Applefest, $1500 Police, $1500 Streets) ** Accounting for Operating Supplies, Repair & Maintenance, and Contract Services were updated across all PW departments. |

# 2026 GENERAL FUND BUDGET

## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-430-380 | Public Notice/Publication | 608 | 0 | 700 | 0 | 721 | 743 | 765 | |
| 10-430-500 | Technology | 1,766 | 871 | 3,801 | 2,200 | 2,000 | 2,060 | 2,122 | $2000 Network switch |
| 10-430-510 | Recruitment/Recognition | 71 | 60 | 200 | 316 | 206 | 212 | 219 | |
| 10-430-530 | Safety | 533 | 848 | 1,100 | 1,100 | 1,133 | 1,167 | 1,202 | |
| 10-430-550 | Repair/Maintenance | 23,334 | 14,637 | 20,000 | 17,000 | 30,600 | 31,518 | 32,464 | $6,000 street sweeping rental<br>$10,000 culvert jetting<br>** Accounting for Operating Supplies, Repair & Maintenance, and Contract Services were updated across all PW departments. |
| 10-430-570 | Renewal/Application | 0 | 77 | 100 | 750 | 103 | 106 | 109 | Colorado Dept of Ag - Applicators license |
| 10-430-603 | Cell Phone | 4,002 | 3,308 | 3,240 | 2,350 | 3,337 | 3,437 | 3,540 | |
| 10-430-609 | Electricity | 12,858 | 13,995 | 14,000 | 13,500 | 14,420 | 14,853 | 15,298 | |
| 10-430-612 | Internet | 1,089 | 1,079 | 1,079 | 1,089 | 1,111 | 1,144 | 1,179 | |
| 10-430-618 | Natural Gas | 7,963 | 7,317 | 8,400 | 7,500 | 8,652 | 8,912 | 9,179 | |
| 10-430-627 | Refuse Disposal | 1,266 | 1,345 | 1,350 | 2,090 | 1,391 | 1,433 | 1,476 | |
| 10-430-633 | Telephone | 1,040 | 491 | 350 | 313 | 361 | 372 | 383 | |
| 10-430-639 | Sewer | 555 | 597 | 650 | 663 | 670 | 690 | 711 | |
| 10-430-642 | Water | 1,633 | 1,355 | 1,500 | 1,500 | 1,545 | 1,591 | 1,639 | |
| 10-430-700 | Contract Services | 3,225 | 10,438 | 12,400 | 2,175 | 32,300 | 2,369 | 2,440 | $2,300 Copier lease -Capital Business<br>$30,000 Asset Management Plan- Phase II<br>** Accounting for Operating Supplies, Repair & Maintenance, and Contract Services were updated across all PW departments. |
| 10-430-800 | Vehicle/Equipment | 19,059 | 21,526 | 20,000 | 20,000 | 20,600 | 21,218 | 21,855 | |
| 10-430-860 | Education/Travel | 379 | 0 | 100 | 0 | 103 | 106 | 109 | Miscellaneous training |
| 10-430-890 | Insurance/Bonds | 7,758 | 9,617 | 9,297 | 9,313 | 10,504 | 10,819 | 11,144 | |
| 10-430-900 | Miscellaneous | 0 | 58 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Civic Center** | **18,732** | **23,427** | **24,424** | **22,315** | **24,171** | **24,896** | **25,643** | |
| 10-432-320 | Operating Supplies | 159 | 775 | 500 | 500 | 515 | 530 | 546 | |
| 10-432-500 | Technology | 0 | 67 | 0 | 0 | 0 | 0 | 0 | |
| 10-432-530 | Safety | 504 | 33 | 0 | 0 | 0 | 0 | 0 | |
| 10-432-550 | Repair/Maintenance | 1,796 | 4,776 | 2,800 | 500 | 1,500 | 1,545 | 1,591 | |
| 10-432-570 | Renewal/Application | 0 | 255 | 0 | 0 | 0 | 0 | 0 | |
| 10-432-609 | Electricity | 2,059 | 2,513 | 2,450 | 2,780 | 2,524 | 2,600 | 2,678 | |
| 10-432-612 | Internet | 959 | 949 | 950 | 959 | 979 | 1,008 | 1,039 | |
| 10-432-618 | Natural Gas | 3,792 | 3,194 | 3,800 | 3,200 | 3,500 | 3,605 | 3,713 | |
| 10-432-627 | Refuse Disposal | 1,731 | 1,814 | 2,000 | 1,463 | 1,600 | 1,648 | 1,697 | |
| 10-432-639 | Sewer | 458 | 467 | 485 | 587 | 600 | 618 | 637 | |
| 10-432-642 | Water | 549 | 590 | 625 | 742 | 800 | 824 | 849 | |
| 10-432-700 | Contract Services | 0 | 233 | 2,400 | 3,149 | 2,700 | 2,781 | 2,864 | $2,400 Janitorial services - Revive & Shine<br>$300 Pest spraying - Pest Away |
| 10-432-890 | Insurance/Bonds | 6,724 | 7,762 | 8,414 | 8,435 | 9,453 | 9,737 | 10,029 | |
| **TOTAL** | **-> Parks** | **58,904** | **44,422** | **78,196** | **51,974** | **102,890** | **106,092** | **109,505** | |
| 10-436-105 | Salaries | 21,575 | 14,385 | 7,658 | 1,100 | 46,476 | 47,870 | 49,306 | Marijuana Funds used in 2025 to offset wages |
| 10-436-110 | Taxable Benefit | 191 | 420 | 2,355 | 348 | 210 | 210 | 210 | |
| 10-436-115 | Overtime | 154 | 187 | 0 | 400 | 615 | 615 | 615 | |
| 10-436-125 | Social Security Tax | 1,631 | 1,147 | 4,210 | 3,105 | 3,618 | 3,727 | 3,838 | |
| 10-436-135 | Worker's Compensation | 483 | 376 | 1,863 | 887 | 1,615 | 1,663 | 1,713 | |
| 10-436-140 | Unemployment Insurance | 44 | 30 | 108 | 83 | 95 | 98 | 101 | |
| 10-436-145 | Health Plan | 5,284 | 0 | 24,977 | 8,611 | 12,365 | 12,983 | 13,632 | |

# 2026 GENERAL FUND BUDGET
## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 10-436-155 | Retirement | 982 | 0 | 3,160 | 1,039 | 2,789 | 2,873 | 2,959 | |
| 10-436-160 | Life Insurance | 37 | 0 | 182 | 116 | 144 | 144 | 144 | |
| 10-436-170 | Death and Disability | 63 | 1 | 196 | 148 | 173 | 178 | 184 | |
| 10-436-300 | Office Supplies | 0 | 16 | 0 | 0 | 0 | 0 | 0 | |
| 10-436-320 | Operating Supplies | 3,472 | 1,254 | 3,000 | 2,600 | 3,090 | 3,183 | 3,278 | Added an additional 500 to purchase new potting soil for flower pots and additional flowers. The price of flowers went up this year so we were not able to fill all the flower pots we have. |
| 10-436-340 | Postage | 0 | 11 | 0 | 0 | 0 | 0 | 0 | |
| 10-436-380 | Public Notice/Publication | 7 | 40 | 0 | 53 | 0 | 0 | 0 | |
| 10-436-530 | Safety | 0 | 0 | 0 | 0 | 100 | 0 | 0 | |
| 10-436-550 | Repair/Maintenance | 4,217 | 2,809 | 6,000 | 6,788 | 4,120 | 4,244 | 4,371 | |
| 10-436-609 | Electricity | 3,144 | 3,100 | 3,500 | 3,500 | 3,605 | 3,713 | 3,825 | |
| 10-436-618 | Natural Gas | 308 | 303 | 350 | 350 | 361 | 372 | 383 | |
| 10-436-639 | Sewer | 1,400 | 1,594 | 1,665 | 1,936 | 2,035 | 2,096 | 2,159 | |
| 10-436-642 | Water | 12,345 | 13,480 | 13,800 | 15,000 | 15,600 | 16,068 | 16,550 | |
| 10-436-700 | Contract Services | 0 | 0 | 350 | 874 | 350 | 361 | 371 | $350 Janitorial Services - Skate Park & Town Park bathrooms - 2 parks 7 months @ $25/month |
| 10-436-800 | Vehicle/Equipment | 686 | 1,522 | 1,200 | 1,410 | 1,450 | 1,494 | 1,538 | Fuel for vehicle & equipment |
| 10-436-890 | Insurance/Bonds | 2,881 | 3,749 | 3,622 | 3,626 | 4,079 | 4,201 | 4,327 | |
| **TOTAL** | **-> Parks Open Space Parks & Rec** | **0** | **0** | **2,500** | **2,500** | **0** | **0** | **0** | |
| 10-437-101 | Open Space Parks & Rec | 0 | 0 | 2,500 | 2,500 | 0 | 0 | 0 | Park Master Plan |
| **TOTAL** | **-> Parks Restricted Use Park/Rec/Ed** | **0** | **0** | **40,000** | **0** | **0** | **0** | **0** | |
| 10-437-103 | Reserved/Resticted Park/Rec/Ed | 0 | 0 | 40,000 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Parks Tree Board** | **1,873** | **1,288** | **2,000** | **850** | **2,000** | **2,060** | **2,122** | |
| 10-437-104 | Tree Board | 1,873 | 1,288 | 2,000 | 850 | 2,000 | 2,060 | 2,122 | Tree Board Arbor Day/Applefest |
| **TOTAL** | **-> Community Development** | **36,368** | **30,820** | **16,625** | **16,616** | **113,779** | **39,948** | **41,156** | |
| 10-438-105 | Salaries | 1,450 | 1,375 | 1,500 | 1,500 | 18,043 | 18,539 | 19,050 | |
| 10-438-110 | Taxable Benefit | 0 | 0 | 0 | 0 | 99 | 99 | 99 | |
| 10-438-125 | Social Security Tax | 111 | 105 | 120 | 115 | 1,388 | 1,426 | 1,466 | |
| 10-438-135 | Worker's Compensation | 1 | 1 | 5 | 1 | 238 | 245 | 252 | |
| 10-438-140 | Unemployment Insurance | 0 | 0 | 0 | 0 | 33 | 34 | 35 | |
| 10-438-145 | Health Plan | 0 | 0 | 0 | 0 | 2,902 | 3,047 | 3,199 | |
| 10-438-155 | Retirement | 0 | 0 | 0 | 0 | 993 | 1,023 | 1,053 | |
| 10-438-160 | Life Insurance | 0 | 0 | 0 | 0 | 22 | 22 | 22 | |
| 10-438-170 | Death and Disability | 0 | 0 | 0 | 0 | 61 | 63 | 65 | |
| 10-438-300 | Office Supplies | 0 | 75 | 0 | 0 | 0 | 0 | 0 | |
| 10-438-320 | Operating Supplies | 87 | 12 | 0 | 0 | 0 | 0 | 0 | |
| 10-438-340 | Postage | 51 | 39 | 0 | 0 | 0 | 0 | 0 | |
| 10-438-380 | Public Notice/Publication | 212 | 11 | 0 | 0 | 0 | 0 | 0 | |
| 10-438-400 | Program Operation Specific | 0 | 0 | 0 | 0 | 75,000 | 0 | 0 | Housing HPLN grant expenditures |
| 10-438-700 | Contract Services | 34,457 | 29,203 | 15,000 | 15,000 | 15,000 | 15,450 | 15,914 | Includes general engineering services (BHI), planning support services (BHI), contract grant writing |
| **TOTAL** | **GENERAL FUND EXPENDITURE** | **2,577,583** | **2,504,053** | **2,724,945** | **2,486,197** | **2,807,667** | **2,761,985** | **2,850,726** | |

# 2026 WATER FUND BUDGET

## DRAFT

11/3/25
9:54 AM

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | Y26 In Progress | Y27 Forecasted | Y28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| | **WATER FUND BALANCE** | | | | | | | | |
| Fund Balance Jan 1 | | 1,438,987 | 2,012,262 | 1,868,991 | 1,868,991 | 1,527,617 | 1,252,634 | 1,107,530 | |
| Revenue | | 2,011,800 | 2,248,634 | 1,210,008 | 1,537,023 | 1,498,555 | 1,336,711 | 1,721,485 | |
| Expenditures | | 1,438,525 | 2,391,905 | 1,466,397 | 1,878,397 | 1,773,538 | 1,481,814 | 2,527,459 | |
| Net Revenue Over (Under) Exp | | 573,275 | (143,271) | (256,389) | (341,374) | (274,983) | (145,103) | (805,974) | |
| Fund Balance Dec 31 | | 2,012,262 | 1,868,991 | 1,612,602 | 1,527,617 | 1,252,634 | 1,107,530 | 301,556 | |
| VECTRA Debt Service Restricted | | 153,950 | 153,950 | 153,950 | 153,950 | 153,950 | 153,950 | 153,950 | |
| CWRPDA Debt Service Restricted | | 174,430 | 204,592 | 224,929 | 226,066 | 262,839 | 245,908 | 252,319 | |
| ARPA reserves for Northridge Project | | 339,668 | 323,050 | 0 | 0 | 0 | 0 | 0 | |
| Res 23-2021 | Excess Drought Rev | 61,047 | 58,199 | 58,199 | 13,199 | 13,199 | 13,199 | 13,199 | |
| Unrestricted Available Resources | | 1,283,168 | 1,129,200 | 1,175,524 | 1,134,402 | 822,646 | 694,473 | (117,913) | |
| 25% of Expend. for Unrestriced Available Resources | | 221,495 | 252,998 | 275,974 | 277,112 | 313,885 | 296,954 | 303,365 | Governance Plan (Total Expenditures less capital cost * 25%) |
| | **WATER FUND REVENUE** | | | | | | | | |
| **TOTAL** | **-> Water Fund** | **1,503,657** | **1,413,655** | **951,048** | **1,276,188** | **1,238,595** | **1,075,876** | **1,460,650** | |
| 51-350-200 | User Fees | 819,996 | 832,068 | 880,098 | 900,000 | 936,000 | 973,440 | 1,012,378 | 4% increase in usage & base rates 2026-2028 |
| 51-350-205 | Utility Relief Fund | (4,412) | (4,345) | (4,450) | (5,150) | (5,305) | (5,464) | (5,628) | |
| 51-350-300 | Fees/Licenses | 104,000 | 76,000 | 18,000 | 108,000 | 63,000 | 63,000 | 63,000 | Tap fees - 2026 anticipate 7 new builds |
| 51-350-430 | Sales of Assets | 2,500 | 7,100 | 0 | 0 | 0 | 0 | 0 | |
| 51-350-470 | Interest | 56,667 | 74,830 | 43,500 | 67,000 | 43,500 | 43,500 | 43,500 | |
| 51-350-600 | Grants | 118,645 | 426,317 | 12,500 | 205,038 | 200,000 | 0 | 346,000 | 2023-2025 DOLA grant - Northridge<br>2026 $200,000 - 300,000 Storage Tank (Water Treatment Plant)<br>2028 Water Pipeline replacement $250,000 NE 2nd ST; $96,000 SW 3rd ST (Town Hall) |
| 51-350-655 | Transfer from other Funds | 365,187 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 51-350-700 | Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2028 pipeline replacement SE 3rd ST (Town Hall) |
| 51-350-780 | Deposits/Reimbursements | 39,991 | 70 | 200 | 250 | 200 | 200 | 200 | |
| 51-350-800 | Miscellaneous | 1,083 | 1,615 | 1,200 | 1,050 | 1,200 | 1,200 | 1,200 | |
| **TOTAL** | **-> Water Fund Restricted Use** | **508,143** | **834,979** | **258,960** | **260,835** | **259,960** | **260,835** | **260,835** | |
| 51-351-101 | VECTRA W/line Phase I Debt Ser | 137,073 | 138,192 | 138,112 | 139,112 | 139,112 | 139,112 | 139,112 | |
| 51-351-102 | Colo Water Res & PDA Loan | 251,131 | 575,869 | 0 | 0 | 0 | 0 | 0 | |
| 51-351-107 | Capital Replacement Fee | 119,939 | 120,918 | 120,848 | 121,723 | 120,848 | 121,723 | 121,723 | |
| **TOTAL** | **WATER FUND REVENUE** | **2,011,800** | **2,248,634** | **1,210,008** | **1,537,023** | **1,498,555** | **1,336,711** | **1,721,485** | |
| | **WATER FUND EXPENDITURE** | | | | | | | | |
| **TOTAL** | **-> Water Fund** | **697,718** | **818,369** | **899,714** | **904,263** | **1,051,355** | **983,631** | **1,009,276** | |
| 51-450-105 | Salaries | 235,001 | 284,919 | 322,241 | 312,000 | 367,140 | 378,154 | 389,499 | Changes due to reallocating all PW positions |
| 51-450-110 | Taxable Benefit | 1,189 | 1,664 | 1,854 | 2,420 | 2,875 | 2,875 | 2,875 | |

# 2026 WATER FUND BUDGET

## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | Y26 In Progress | Y27 Forecasted | Y28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 51-450-115 | Overtime | 4,555 | 3,498 | 4,206 | 3,625 | 4,423 | 4,556 | 4,556 | |
| 51-450-125 | Social Security Tax | 18,001 | 21,208 | 25,126 | 23,300 | 28,663 | 29,523 | 30,409 | |
| 51-450-135 | Worker's Compensation | 4,424 | 6,008 | 8,834 | 6,900 | 10,879 | 11,205 | 11,542 | |
| 51-450-140 | Unemployment Insurance | 488 | 574 | 662 | 633 | 747 | 769 | 792 | |
| 51-450-145 | Health Plan | 59,898 | 61,986 | 75,060 | 75,060 | 93,155 | 97,813 | 102,703 | |
| 51-450-155 | Retirement | 13,793 | 14,689 | 19,339 | 18,720 | 20,413 | 21,025 | 21,656 | |
| 51-450-160 | Life Insurance | 533 | 624 | 743 | 737 | 770 | 770 | 770 | |
| 51-450-170 | Death and Disability | 869 | 1,007 | 1,197 | 1,154 | 1,258 | 1,296 | 1,335 | |
| 51-450-200 | Indirect Cost Charges | 170,500 | 229,092 | 217,280 | 217,280 | 226,574 | 233,371 | 240,372 | |
| 51-450-300 | Office Supplies | 580 | 113 | 300 | 80 | 309 | 318 | 318 | |
| 51-450-320 | Operating Supplies | 13,483 | 8,706 | 16,380 | 16,605 | 17,415 | 17,921 | 17,921 | |
| 51-450-340 | Postage | 4,091 | 4,465 | 5,700 | 5,700 | 5,871 | 6,047 | 6,047 | |
| 51-450-380 | Public Notice/Publication | 1,989 | 1,954 | 2,200 | 1,800 | 2,266 | 2,334 | 2,334 | |
| 51-450-500 | Technology | 8,515 | 2,412 | 3,800 | 800 | 2,000 | 2,060 | 2,060 | $2,000 Network switch |
| 51-450-510 | Recruitment/Recognition | 242 | 352 | 500 | 200 | 515 | 530 | 530 | |
| 51-450-530 | Safety | 913 | 607 | 1,500 | 1,000 | 1,545 | 1,591 | 1,591 | |
| 51-450-550 | Repair/Maintenance | 38,717 | 34,932 | 40,000 | 42,200 | 45,480 | 31,394 | 31,394 | |
| 51-450-570 | Renewal/Application | 15,646 | 17,656 | 16,000 | 17,314 | 19,000 | 19,570 | 20,064 | $160 Colorado Rural Water Association membership<br>$2,800 Ferguson Waterworks - Neptune 360 water meter reading software<br>$2,222 USDA Forest Service Annual Use Permit<br>$625 CCWP Application permit<br>$538 CDPHE Drinking Water Permit<br>$580 CDPHE Water Plant Permit<br>$11 Delta County Treas - Mineral rights for land under water tanks<br>$220 CO Certified Waster professionals renewal<br>$11,844 Water assessments |
| 51-450-603 | Cell Phone | 185 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 51-450-609 | Electricity | 16,953 | 16,767 | 18,000 | 18,000 | 18,540 | 19,096 | 19,096 | |
| 51-450-612 | Internet | 588 | 588 | 588 | 1,000 | 606 | 624 | 624 | |
| 51-450-621 | Propane | 11,599 | 9,254 | 12,000 | 12,000 | 12,360 | 12,731 | 12,731 | |
| 51-450-627 | Refuse Disposal | 95 | 170 | 100 | 700 | 103 | 106 | 106 | |
| 51-450-633 | Telephone | 213 | 214 | 215 | 260 | 221 | 228 | 228 | |

# 2026 WATER FUND BUDGET

## DRAFT

| Account ID | Account Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | Y26 In Progress | Y27 Forecasted | Y28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 51-450-700 | Contract Services | 25,321 | 33,133 | 47,000 | 69,000 | 103,660 | 21,218 | 21,218 | 2026 Budget<br>$25,000 Water Asset Management Plan ($15k Phase I continued and $10k Phase II)<br>$20,600 General (Credit card fees, Utility locates, lab testing, grant writer, legal),<br>$10,000 Sludge removal from backwash pond at treatment plant,<br>$2,060 10-valve wiring & installation SCADA integration,<br>$10,000 Devor Plumhoff legal<br>$36,000 Dufford Waldeck legal. |
| 51-450-800 | Vehicle/Equipment | 14,810 | 19,029 | 18,000 | 15,000 | 18,540 | 19,096 | 19,096 | |
| 51-450-860 | Education/Travel | 2,345 | 1,122 | 1,500 | 1,300 | 1,545 | 1,591 | 1,591 | $525 CO Rural Water Assn Conference, $480 Anerican Water Works Assoc Training - M Rivers; $100 Water Distribution Operator Cert Class; $109 Water Distribution Grades 3&4 text books; $104 CO Certified Water Professional Class S; $120 American Water Works Assoc Training- K Sanders; $107 Miscellaneous training |
| 51-450-890 | Insurance/Bonds | 32,163 | 41,608 | 39,339 | 39,465 | 44,430 | 45,763 | 45,763 | |
| 51-450-900 | Miscellaneous | 20 | 20 | 50 | 10 | 52 | 54 | 54 | |
| **TOTAL** | **-> Water Fund Restricted Use** | **740,807** | **1,573,536** | **566,683** | **974,134** | **722,183** | **498,183** | **1,518,183** | |
| 51-451-101 | VECTRA W/line Phase I Loan | 162,279 | 162,158 | 168,792 | 168,792 | 168,792 | 168,792 | 168,792 | |
| 51-451-102 | Hwy 65 Waterline Replacement | 25,983 | 25,983 | 25,983 | 25,983 | 25,983 | 25,983 | 25,983 | |
| 51-451-107 | Capital Replacement Project | 171,804 | 108,498 | 362,500 | 138,431 | 518,000 | 294,000 | 1,314,000 | $350,000 New 300,000 gal Storage Tank @ WTP<br>$50,000 Electric Valves WTP<br>$100,000 Install 5 new water meters above WTP (2 -2025)<br>$10,000 PRV bault repairs Indian Camp<br>$8,000 New back-up generator WTP |
| 51-451-108 | Northridge Waterline Rplcmt | 380,741 | 1,271,417 | 0 | 631,520 | 0 | 0 | 0 | |
| 51-451-109 | Northridge Waterline Debt | 0 | 5,480 | 9,408 | 9,408 | 9,408 | 9,408 | 9,408 | |
| **TOTAL** | **WATER FUND EXPENDITURE** | **1,438,525** | **2,391,905** | **1,466,397** | **1,878,397** | **1,773,538** | **1,481,814** | **2,527,459** | |

# 2026 WASTEWATER FUND BUDGET

## DRAFT

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| | **WASTEWATER FUND BALANCE** | | | | | | | | |
| Available Resources Jan 1 | | 444,216 | 449,596 | 373,164 | 373,164 | 375,845 | 295,645 | 408,604 | |
| Revenue | | 783,711 | 828,819 | 914,538 | 900,933 | 951,550 | 1,228,912 | 1,007,094 | |
| Expenditures | | 778,331 | 905,251 | 971,025 | 898,252 | 1,031,750 | 1,115,954 | 879,378 | |
| Net Revenue Over (Under) Exp | | 5,380 | (76,432) | (56,487) | 2,681 | (80,200) | 112,958 | 127,716 | |
| Available Resources Dec 31 | | 449,596 | 373,164 | 316,677 | 375,845 | 295,645 | 408,604 | 536,320 | |
| WWTF Debt Ret. Restricted | | 160,121 | 186,429 | 216,451 | 207,294 | 226,438 | 203,988 | 207,344 | |
| Unrestricted Available Resources | | 289,476 | 186,735 | 100,226 | 168,551 | 69,208 | 204,615 | 328,975 | |
| 25% of Expenditures for Unrestriced Available Resource | | 173,244 | 198,929 | 228,951 | 219,794 | 238,938 | 216,488 | 219,844 | Governance Plan (Total Expenditures less capital cost * 25%) |
| | **WASTEWATER FUND REVENUE** | | | | | | | | |
| **TOTAL** | **-> Wastewater Fund** | **783,711** | **828,819** | **914,538** | **900,933** | **951,550** | **1,228,912** | **1,007,094** | |
| 52-360-200 | User Fees | 714,454 | 789,935 | 886,538 | 865,000 | 916,900 | 944,407 | 972,739 | 6% increase in usage & base rates (For a 2026 URAR of 25%, the increase would need to be 25.7% making the URAR $239,613) |
| 52-360-205 | Utility Relief Fund | (3,513) | (3,908) | (4,000) | (4,692) | (4,850) | (4,995) | (5,145) | |
| 52-360-300 | Fees/Licenses | 44,000 | 24,000 | 8,000 | 28,000 | 28,000 | 28,000 | 28,000 | Tap fees - 2026 anticipate 7 new builds |
| 52-360-430 | Sales of Assets | 8,485 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52-360-470 | Interest | 18,700 | 17,809 | 10,500 | 11,725 | 10,500 | 10,500 | 10,500 | |
| 52-360-600 | Grants | 0 | 0 | 12,500 | 0 | 0 | 75,000 | 0 | |
| 52-360-700 | Loans | 0 | 0 | 0 | 0 | 0 | 175,000 | 0 | |
| 52-360-780 | Deposits/Reimbursements | 565 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52-360-800 | Miscellaneous | 1,020 | 983 | 1,000 | 900 | 1,000 | 1,000 | 1,000 | |
| **TOTAL** | **WASTEWATER FUND REVENUE** | **783,711** | **828,819** | **914,538** | **900,933** | **951,550** | **1,228,912** | **1,007,094** | |
| | **WASTEWATER FUND EXPENDITURE** | | | | | | | | |
| **TOTAL** | **-> Wastewater Fund** | **640,483** | **745,715** | **865,805** | **829,177** | **905,750** | **815,954** | **829,378** | |
| 52-460-105 | Salaries | 180,635 | 239,817 | 285,596 | 269,975 | 228,128 | 234,972 | 242,021 | |
| 52-460-110 | Taxable Benefit | 806 | 1,308 | 1,482 | 1,876 | 1,180 | 1,180 | 1,180 | |
| 52-460-115 | Overtime | 768 | 1,521 | 1,597 | 1,495 | 965 | 994 | 994 | |
| 52-460-125 | Social Security Tax | 13,516 | 17,917 | 22,093 | 20,400 | 17,670 | 18,200 | 18,746 | |
| 52-460-135 | Worker's Compensation | 2,572 | 3,589 | 7,060 | 4,250 | 6,597 | 6,795 | 6,999 | |
| 52-460-140 | Unemployment Insurance | 360 | 478 | 583 | 550 | 460 | 474 | 488 | |
| 52-460-150 | Health Savings Account | 0 | | 0 | 0 | 0 | 0 | 0 | |
| 52-460-155 | Retirement | 9,303 | 11,141 | 15,581 | 14,990 | 13,689 | 14,100 | 14,523 | |
| 52-460-160 | Life Insurance | 323 | 436 | 520 | 545 | 472 | 472 | 472 | |
| 52-460-170 | Death and Disability | 591 | 786 | 966 | 930 | 844 | 869 | 895 | |
| 52-460-200 | Indirect Cost Charges | 170,500 | 229,077 | 217,280 | 217,280 | 217,280 | 217,280 | 217,280 | |
| 52-460-205 | Transfer to Golf Course | 40,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52-460-300 | Office Supplies | 37 | 131 | 200 | 100 | 206 | 212 | 219 | |
| 52-460-320 | Operating Supplies | 33,390 | 31,171 | 35,000 | 43,997 | 36,050 | 37,132 | 37,132 | |
| 52-460-340 | Postage | 3,696 | 3,742 | 4,200 | 3,000 | 4,326 | 4,456 | 4,589 | |
| 52-460-380 | Public Notice/Publication | 1,269 | 1,198 | 1,500 | 1,000 | 1,545 | 1,591 | 1,639 | |

# 2026 WASTEWATER FUND BUDGET

## DRAFT

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 52-460-500 | Technology | 6,544 | 960 | 1,000 | 0 | 4,300 | 500 | 515 | $4,000 Desktop (2)<br>$300 Desk phone (2) |
| 52-460-510 | Recruitment/Recognition | 67 | 278 | 500 | 100 | 515 | 530 | 546 | |
| 52-460-530 | Safety | 535 | 576 | 1,000 | 500 | 1,030 | 1,061 | 1,093 | |
| 52-460-550 | Repair/Maintenance | 8,115 | 7,955 | 20,000 | 25,000 | 36,100 | 37,183 | 38,298 | $20,600 - This part of the budget needs increased due to the age of the Wastewater Plant.<br>$15,500 - 2026 I would like to do more jetting with camera work added, this will increase the charges. The camera work has helped locate problem spots before we had a backup and it is also a tool to show customers it is not the main. Usually it is the customer tap when we get a call. |
| 52-460-570 | Renewal/Application | 2,148 | 690 | 2,000 | 12,336 | 16,020 | 16,441 | 16,874 | $14,020 Browns Hill is responsible for the security and maintenance of the WWTP scada system, which is a cloud based system tied to a private server;<br>$300 memberships - CRWA, RMWEA, & certification renewal;<br>$555 CDPHE Wastewater Plant Permit; $1,310 CDPHE Wastewater Permit |
| 52-460-603 | Cell Phone | 133 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52-460-609 | Electricity | 37,835 | 40,223 | 39,000 | 39,000 | 40,170 | 41,375 | 41,375 | |
| 52-460-612 | Internet | 959 | 955 | 955 | 960 | 984 | 1,014 | 1,014 | |
| 52-460-621 | Propane | 11,697 | 7,791 | 12,000 | 10,000 | 12,360 | 12,731 | 12,731 | |
| 52-460-627 | Refuse Disposal | 814 | 743 | 850 | 938 | 876 | 902 | 902 | |
| 52-460-633 | Telephone | 763 | 821 | 850 | 845 | 876 | 902 | 902 | |
| 52-460-639 | Sewer | 1,528 | 1,488 | 1,550 | 2,141 | 1,597 | 1,645 | 1,645 | |
| 52-460-642 | Water | 744 | 964 | 1,100 | 1,447 | 1,133 | 1,167 | 1,167 | |
| 52-460-700 | Contract Services | 40,170 | 52,074 | 91,000 | 61,559 | 153,100 | 50,000 | 50,000 | $10,000 JVA - WWTF compliance consulting<br>$25,000 Asset Manangement Plan ($15k Phase I continued and $10k Phase II)<br>$20,000 Southwestern Systems- Line jetting & inspections<br>$11,000 Enviro Chem Analytical Inc - WWTF sample testing<br>$3,500 Credit Card fees<br>$300 UNCC- line locates<br>$3,300 CHT Resources - WWTF Biosolids<br>$49,500 JVA -Technical & regulator feasibility of implementing a reclaimed water reuse program of the Town in accordance with Regulation 84 and COG591.<br>$30,500 JVA - Evaluation to meet forthcoming Total Ammonia and Toal Inorganic Nitrogen (TIN) limits. |
| 52-460-800 | Vehicle/Equipment | 4,887 | 6,299 | 6,500 | 1,500 | 6,695 | 6,896 | 6,896 | |
| 52-460-860 | Education/Travel | 1,202 | 1,550 | 2,400 | 1,000 | 2,400 | 2,472 | 2,472 | $1,156 Indigo Water Group - Exam cram trainign wastewater plant operator; $240 American Waterworks Assoc Training - ORC; $50 CWO Cert app to test wastewater systems; $104 PSI Wastewater operator exams - plant operator; $850 miscellaneous training |
| 52-460-999 | Depreciation Expense | | | 0 | 0 | 0 | 0 | 0 | |

# 2026 WASTEWATER FUND BUDGET

**DRAFT**

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| **TOTAL** | **-> Wastewater Fund Restricted Use** | **137,848** | **159,536** | **105,220** | **69,075** | **126,000** | **300,000** | **50,000** | |
| 52-461-101 | Expend Res Plant Improvement | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 52-461-102 | Dewatering | 2,492 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52-461-107 | Capital Improvements | 85,356 | 109,536 | 55,220 | 19,075 | 76,000 | 250,000 | 0 | $49,000 Vehicle replacement<br>$27,000 Security System WWTP |
| **TOTAL** | **WASTEWATER FUND EXPENDITURE** | **778,331** | **905,251** | **971,025** | **898,252** | **1,031,750** | **1,115,954** | **879,378** | |

# 2026 GOLF COURSE FUND BUDGET

## DRAFT

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| | **GOLF COURSE FUND BALANCE** | | | | | | | | |
| Available Resources Jan 1 | | 161,421 | 213,028 | 242,355 | 242,355 | 272,402 | 189,925 | 66,102 | |
| Revenue | | 610,306 | 612,508 | 650,590 | 740,186 | 726,502 | 758,502 | 992,002 | |
| Expenditures | | 558,699 | 583,182 | 785,843 | 710,139 | 808,979 | 882,325 | 1,097,749 | |
| Net Revenue Over (Under) Exp | | 51,607 | 29,327 | (135,253) | 30,047 | (82,477) | (123,823) | (105,747) | |
| Available Resources Dec 31 | | 213,028 | 242,355 | 107,102 | 272,402 | 189,925 | 66,102 | (39,645) | |
| Capital Improvement Committed | | 23,584 | 10,674 | (34,326) | (13,602) | (18,602) | (77,602) | (330,602) | |
| Available Resources used for Capital Improvement | | 0 | 0 | 34,326 | 13,602 | 0 | 85,602 | 138,602 | |
| Unrestricted Available Resources | | 189,444 | 231,681 | 107,102 | 272,402 | 208,527 | 58,102 | 152,355 | |
| 25% of Expenditures for Unrestriced Available Resources | | 138,466 | 135,768 | 176,461 | 158,216 | 187,245 | 192,081 | 197,437 | Governance Plan (Total Expenditures less capital cost * 25%) |
| | **GOLF COURSE FUND REVENUE** | | | | | | | | |
| **TOTAL** | **-> Golf Course Maintenance** | **604,854** | **27,200** | **585,588** | **680,184** | **664,500** | **694,500** | **926,000** | |
| 54-370-200 | User Fees | 374,741 | 0 | 490,000 | 570,000 | 600,000 | 630,000 | 661,500 | Ordinance 2015-10 Includes $4,200 Lifetime pass for past BOT Welch, Sturgill, Michael |
| 54-370-300 | Fees/Licenses | 1,475 | 0 | 738 | 0 | 0 | 0 | 0 | Hole sponsorship revenue possible for 2026-2028 |
| 54-370-400 | Merchant Sales | 51,488 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54-370-430 | Sales of Assets | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 | |
| 54-370-470 | Interest | 9,790 | 0 | 6,600 | 11,000 | 9,000 | 9,000 | 9,000 | |
| 54-370-600 | Grants | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | |
| 54-370-650 | Contributions | 715 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54-370-655 | Transfers From Other Funds | 125,000 | 0 | 51,000 | 45,000 | 0 | 0 | 0 | 2025 $45,000 marijuana funds for Parking lot refurbish |
| 54-370-780 | Deposits/Reimbursements | 17,741 | 0 | 0 | 981 | 0 | 0 | 0 | |
| 54-370-800 | Miscellaneous | 316 | 0 | 250 | 203 | 500 | 500 | 500 | |
| 54-371-102 | Golf Course Improvement | 23,588 | 27,200 | 35,000 | 53,000 | 55,000 | 55,000 | 55,000 | |
| **TOTAL** | **-> Golf Course Pro Shop** | **0** | **580,306** | **60,000** | **55,000** | **57,000** | **59,000** | **61,000** | |
| 54-372-200 | User Fees | 0 | 456,283 | 0 | 0 | 0 | 0 | 0 | |
| 54-372-300 | Fees/Licenses | 0 | 1,475 | 0 | 0 | 0 | 0 | 0 | |
| 54-372-400 | Merchant Sales | 0 | 57,802 | 60,000 | 55,000 | 57,000 | 59,000 | 61,000 | |
| 54-372-470 | Interest | 0 | 11,797 | 0 | 0 | 0 | 0 | 0 | |
| 54-372-655 | Transfers From Other Funds | 0 | 51,000 | 0 | 0 | 0 | 0 | 0 | |
| 54-372-780 | Deposits/Reimbursements | 0 | 1,229 | 0 | 0 | 0 | 0 | 0 | |
| 54-372-800 | Miscellaneous | 0 | 720 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Golf Course Restaurant** | **5,452** | **5,003** | **5,002** | **5,002** | **5,002** | **5,002** | **5,002** | |
| 54-375-200 | User Fees | 5,452 | 5,003 | 5,002 | 5,002 | 5,002 | 5,002 | 5,002 | |
| **TOTAL** | **GOLF COURSE FUND REVENUE** | **610,306** | **612,508** | **650,590** | **740,186** | **726,502** | **758,502** | **992,002** | |
| | **GOLF COURSE FUND EXPENDITURE** | | | | | | | | |
| **TOTAL** | **-> Golf Course Maintenance** | **541,325** | **317,993** | **411,914** | **349,134** | **465,248** | **510,846** | **749,321** | |
| 54-470-105 | Salaries | 245,774 | 135,504 | 178,934 | 153,380 | 197,546 | 203,472 | 209,577 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-470-110 | Taxable Benefit | 3,425 | 1,170 | 2,942 | 2,140 | 2,402 | 2,402 | 2,402 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-470-115 | Overtime | 221 | 1,145 | 1,500 | 211 | 1,545 | 1,545 | 1,545 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-470-125 | Social Security Tax | 19,187 | 10,349 | 14,034 | 11,657 | 15,297 | 15,756 | 16,229 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-470-135 | Worker's Compensation | 2,223 | 1,757 | 3,438 | 2,219 | 4,042 | 4,163 | 4,288 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-470-140 | Unemployment Insurance | 496 | 270 | 367 | 317 | 397 | 409 | 421 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-470-145 | Health Plan | 12,350 | 6,147 | 27,331 | 11,100 | 38,688 | 40,622 | 42,654 | |

# 2026 GOLF COURSE FUND BUDGET

## DRAFT

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 54-470-155 | Retirement | 3,193 | (202) | 5,797 | 5,299 | 6,969 | 7,178 | 7,393 | |
| 54-470-160 | Life Insurance | 216 | 103 | 277 | 244 | 302 | 302 | 302 | |
| 54-470-170 | Death and Disability | 464 | 180 | 358 | 357 | 430 | 443 | 456 | |
| 54-470-200 | Indirect Cost Charges | 0 | 12,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 54-470-300 | Office Supplies | 855 | 121 | 250 | 200 | 400 | 412 | 412 | |
| 54-470-320 | Operating Supplies | 27,037 | 29,376 | 40,000 | 40,000 | 42,000 | 45,000 | 47,000 | |
| 54-470-340 | Postage | 204 | 68 | 250 | 100 | 258 | 266 | 266 | |
| 54-470-380 | Public Notice/Publication | 6,019 | 21 | 200 | 1,910 | 206 | 212 | 212 | |
| 54-470-400 | Program Operation Specific | 23,195 | 22,945 | 0 | 0 | 0 | 0 | 0 | |
| 54-470-440 | Inventory Purchase | 31,666 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54-470-470 | Interest | 828 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54-470-500 | Technology | 4,091 | 0 | 5,500 | 650 | 0 | 0 | 0 | |
| 54-470-510 | Recruitment/Recognition | 412 | 348 | 500 | 650 | 700 | 721 | 721 | |
| 54-470-530 | Safety | 0 | 273 | 300 | 0 | 309 | 318 | 318 | |
| 54-470-550 | Repair/Maintenance | 70,864 | 32,272 | 50,000 | 42,000 | 50,000 | 51,500 | 51,500 | |
| 54-470-570 | Renewal/Application | 1,467 | 91 | 500 | 0 | 0 | 0 | 0 | GCSAA membership - Superintendent (none at this time) |
| 54-470-609 | Electricity | 3,998 | 2,615 | 2,900 | 2,300 | 2,600 | 2,678 | 2,678 | |
| 54-470-612 | Internet | 1,089 | 539 | 600 | 590 | 618 | 637 | 637 | |
| 54-470-618 | Natural Gas | 1,818 | 2,044 | 2,000 | 2,000 | 2,200 | 2,266 | 2,266 | |
| 54-470-627 | Refuse Disposal | 919 | 1,000 | 1,500 | 900 | 1,100 | 1,133 | 1,133 | |
| 54-470-633 | Telephone | 828 | 421 | 500 | 350 | 400 | 412 | 412 | |
| 54-470-635 | Television | 768 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54-470-639 | Sewer | 604 | 457 | 500 | 502 | 515 | 530 | 530 | |
| 54-470-642 | Water | 953 | 752 | 800 | 807 | 824 | 849 | 849 | |
| 54-470-700 | Contract Services | 10,226 | 4,843 | 3,636 | 4,144 | 4,000 | 4,120 | 4,120 | $350 Janitorial services- Brewer Custom Cleaning - Front 9 & Back 9 restrooms 7 months<br>$3,650 Ferguson Waterworks - Irrigation Computer system lease |
| 54-470-800 | Vehicle/Equipment | 51,909 | 21,666 | 30,000 | 28,000 | 32,000 | 34,000 | 36,000 | |
| 54-470-860 | Education/Travel | 1,874 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 | GCSAA Conference or training on turf |
| 54-470-890 | Insurance/Bonds | 7,277 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54-470-900 | Miscellaneous | 39 | (6) | 0 | 8 | 0 | 0 | 0 | |
| 54-471-102 | Golf Course Improvement GCMnt | 4,835 | 29,723 | 30,000 | 31,099 | 52,500 | 82,500 | 308,000 | $4,500 Golf Greens Mower reel set (2); $8,000 Sod for Greens Nursery; $15,000 New Greens Bentgrass Slit Seeder; $25,000 Irrigation Water Projects |
| **TOTAL** | **-> Golf Course Pro Shop** | **0** | **256,790** | **354,129** | **344,168** | **313,560** | **318,047** | **326,426** | |
| 54-472-105 | Salaries | 0 | 139,458 | 137,563 | 151,620 | 138,383 | 142,534 | 146,811 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-472-110 | Taxable Benefit | 0 | 810 | 1,860 | 1,190 | 1,260 | 1,260 | 1,260 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-472-115 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-472-125 | Social Security Tax | 0 | 10,731 | 10,668 | 11,243 | 10,683 | 11,003 | 11,334 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-472-135 | Worker's Compensation | 0 | 1,968 | 1,853 | 1,881 | 1,839 | 1,894 | 1,951 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-472-140 | Unemployment Insurance | 0 | 280 | 277 | 295 | 277 | 285 | 294 | Employee moved from Carts to Maint 4/14/25-7/25/25 Patton |
| 54-472-145 | Health Plan | 0 | 8,196 | 9,300 | 8,525 | 10,560 | 11,088 | 11,642 | |
| 54-472-155 | Retirement | 0 | 4,515 | 4,841 | 2,401 | 4,639 | 4,778 | 4,922 | |
| 54-472-160 | Life Insurance | 0 | 150 | 151 | 135 | 151 | 151 | 151 | |
| 54-472-170 | Death and Disability | 0 | 278 | 299 | 270 | 286 | 295 | 303 | |
| 54-472-200 | Indirect Cost Charges | 0 | 0 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 54-472-300 | Office Supplies | 0 | 510 | 400 | 300 | 600 | 618 | 618 | |
| 54-472-320 | Operating Supplies | 0 | 5,437 | 5,700 | 6,200 | 6,500 | 6,695 | 6,695 | |
| 54-472-340 | Postage | 0 | 93 | 200 | 250 | 400 | 412 | 412 | |
| 54-472-380 | Public Notice/Publication | 0 | 1,477 | 6,200 | 6,800 | 6,500 | 6,695 | 6,695 | |

# 2026 GOLF COURSE FUND BUDGET

## DRAFT

11/3/2025
9:54 AM

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 54-472-400 | Program Operation Specific | 0 | 0 | 23,000 | 22,945 | 38,286 | 38,286 | 38,286 | |
| 54-472-440 | Inventory Purchase | 0 | 34,026 | 42,000 | 25,000 | 27,000 | 30,000 | 32,000 | |
| 54-472-500 | Technology | 0 | 820 | 3,600 | 3,066 | 5,350 | 1,000 | 1,000 | $2,000 Desktop computer,<br>$350 Wireless access point,<br>$3,000 Network switch |
| 54-472-510 | Recruitment/Recognition | 0 | 0 | 375 | 1,200 | 800 | 824 | 824 | |
| 54-472-550 | Repair/Maintenance | 0 | 1,401 | 3,500 | 800 | 3,605 | 3,713 | 3,713 | |
| 54-472-570 | Renewal/Application | 0 | 1,503 | 1,100 | 855 | 1,100 | 1,100 | 1,100 | $200 Colorado Golf Association,<br>$480 Colorado Logos - annual signage on Hwy 92,<br>$175 USGA membership,<br>$245 PGA membership - Golf Professional |
| 54-472-609 | Electricity | 0 | 2,050 | 2,200 | 2,300 | 2,350 | 2,421 | 2,421 | |
| 54-472-612 | Internet | 0 | 540 | 544 | 544 | 560 | 577 | 577 | |
| 54-472-618 | Natural Gas | 0 | 2,044 | 2,500 | 2,100 | 2,575 | 2,652 | 2,652 | |
| 54-472-627 | Refuse Disposal | 0 | 1,000 | 1,200 | 1,000 | 1,236 | 1,273 | 1,273 | |
| 54-472-633 | Telephone | 0 | 565 | 690 | 625 | 711 | 732 | 732 | |
| 54-472-639 | Sewer | 0 | 457 | 300 | 505 | 550 | 567 | 567 | |
| 54-472-642 | Water | 0 | 752 | 550 | 820 | 870 | 896 | 896 | |
| 54-472-700 | Contract Services | 0 | 17,316 | 23,130 | 30,000 | 25,000 | 26,000 | 27,000 | $1,330 Copier, $1,870 miscellaneous,<br>$14,400 CC fees,<br>$5,000 Contract Marketing,<br>$2,400 Janitorial Services - Brewer Custom Cleaning 12 months |
| 54-472-800 | Vehicle/Equipment | 0 | 408 | 0 | 130 | 200 | 200 | 200 | |
| 54-472-860 | Education/Travel | 0 | 165 | 5,000 | 1,000 | 5,000 | 3,500 | 3,500 | PGA Merchandise trade show or Pro training |
| 54-472-890 | Insurance/Bonds | 0 | 9,327 | 9,128 | 9,156 | 10,289 | 10,598 | 10,598 | |
| 54-472-900 | Miscellaneous | 0 | 127 | 0 | 12 | 0 | 0 | 0 | |
| 54-473-102 | Golf Course Improvement ProSho | 0 | 10,387 | 50,000 | 45,000 | 0 | 0 | 0 | |
| **TOTAL** | **-> Golf Course Restaurant** | **17,373** | **8,398** | **19,800** | **16,837** | **30,171** | **53,431** | **22,001** | |
| 54-475-530 | Safety | 0 | 0 | 1,000 | 0 | 1,030 | 1,061 | 1,061 | |
| 54-475-550 | Repair/Maintenance | 4,270 | 525 | 8,500 | 8,500 | 12,755 | 11,718 | 11,788 | 2026: $4000 - 55" Cooking Surface<br>2027: $2700 - Fryer<br>2028: $2500 - New Food Prep Table |
| 54-475-609 | Electricity | 5,819 | 4,323 | 5,000 | 3,400 | 4,000 | 4,120 | 4,120 | |
| 54-475-618 | Natural Gas | 4,242 | 2,044 | 3,000 | 2,200 | 2,800 | 2,884 | 2,884 | |
| 54-475-627 | Refuse Disposal | 2,028 | 1,000 | 1,200 | 950 | 1,236 | 1,273 | 1,273 | |
| 54-475-639 | Sewer | 434 | 227 | 500 | 300 | 400 | 412 | 412 | |
| 54-475-642 | Water | 579 | 279 | 600 | 310 | 450 | 464 | 464 | |
| 54-476-102 | Golf Course Improvement Restaurant | 0 | 0 | 0 | 1,177 | 7,500 | 31,500 | 0 | $7,500 Ice machine & Bar cooler/refridgerator |
| **TOTAL** | **GOLF COURSE FUND EXPENDITURE** | **558,699** | **583,182** | **785,843** | **710,139** | **808,979** | **882,325** | **1,097,749** | |

# 2026 CAPITAL IMPROVEMENT FUND BUDGET

## DRAFT

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL IMPROVEMENT FUND BALANCE** | | | | | | | | | |
| Fund Balance Jan 1 | | 1,168,418 | 1,353,264 | 1,612,678 | 1,612,678 | 1,769,896 | 1,499,203 | 1,506,165 | |
| Revenue | | 449,240 | 460,528 | 1,817,022 | 602,492 | 3,147,328 | 1,039,700 | 1,371,025 | |
| Expenditures | | 341,729 | 201,114 | 2,374,563 | 445,274 | 3,418,021 | 1,032,738 | 1,631,063 | |
| Net Revenue Over (Under) Exp | | 107,511 | 259,414 | (557,541) | 157,218 | (270,693) | 6,962 | (260,038) | |
| Fund Balance transfer Street Impact fee Committed | | 77,335 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fund Balance Dec 31 | | 1,353,264 | 1,612,678 | 1,055,137 | 1,769,896 | 1,499,203 | 1,506,165 | 1,246,127 | |
| 3% State Required | | 10,252 | 6,033 | 71,237 | 13,358 | 102,541 | 30,982 | 48,932 | |
| Major Street Imp. Committed | | 1,037,650 | 1,192,422 | 451,631 | 1,176,986 | 917,168 | 930,005 | 642,842 | |
| Town Hall Committed | | 100,000 | 100,000 | 120,000 | 120,000 | 140,000 | 160,000 | 180,000 | |
| Street Impact Fees Committed | | 95,035 | 100,935 | 103,885 | 111,260 | 121,585 | 131,910 | 142,235 | |
| Unrestricted Fund Balance | | 110,327 | 213,287 | 308,384 | 348,291 | 217,909 | 253,267 | 232,118 | |
| 25% of Expenditures for Unrestriced Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Governance Plan (Total Expenditures less capital cost * 25%) |
| **CAPITAL IMPROVEMENT FUND REVENUE** | | | | | | | | | |
| **TOTAL** | **-> Administration** | **173,444** | **178,809** | **165,800** | **186,000** | **178,800** | **178,800** | **178,800** | |
| 70-380-108 | Sales Tax 25% of 1.5% | 159,674 | 166,417 | 160,000 | 173,000 | 173,000 | 173,000 | 173,000 | |
| 70-380-470 | Interest | 13,770 | 12,392 | 5,800 | 13,000 | 5,800 | 5,800 | 5,800 | |
| **TOTAL** | **-> Parks** | **0** | **0** | **120,000** | **0** | **1,365,000** | **588,675** | **120,000** | |
| 70-383-600 | Grants | 0 | 0 | 120,000 | 0 | 1,365,000 | 588,675 | 120,000 | $1,215,000 Hunsicker Park, Tennis/Pickleball Courts Construction; $30,000 High Country Park Parking Lot, Construction; $120,000 Town Park, Pavilion Electrical Upgrades |
| **TOTAL** | **-> Streets** | **17,700** | **5,900** | **2,950** | **10,325** | **10,325** | **10,325** | **10,325** | |
| 70-384-505 | Revenue Restricted Street Impact Fee | 17,700 | 5,900 | 2,950 | 10,325 | 10,325 | 10,325 | 10,325 | 7 new builds anticipated @ $1,475 each |
| **TOTAL** | **-> Major Street Improvement** | **258,096** | **275,818** | **1,528,272** | **406,167** | **1,593,203** | **261,900** | **1,061,900** | |
| 70-385-114 | Sales Tax .5% Street Improve | 212,899 | 221,890 | 212,900 | 231,000 | 231,000 | 231,000 | 231,000 | |
| 70-385-470 | Interest | 45,198 | 53,929 | 30,900 | 45,000 | 30,900 | 30,900 | 30,900 | |
| 70-385-600 | Grants | 0 | 0 | 1,284,472 | 130,167 | 1,331,303 | 0 | 800,000 | $844,303 Deer Trail Bridge; $487,000 SRTS Sidewalk Main Street to NW Cedar Ave |
| **TOTAL** | **CAPITAL IMPROVEMENT FUND REVENUE** | **449,240** | **460,528** | **1,817,022** | **602,492** | **3,147,328** | **1,039,700** | **1,371,025** | |
| **CAPITAL IMPROVEMENT FUND EXPENDITURE** | | | | | | | | | |
| **TOTAL** | **-> Administration** | **7,220** | **68,897** | **42,000** | **11,514** | **15,000** | **20,000** | **20,000** | |
| 70-480-400 | Program Operation Specific | 7,220 | 68,897 | 42,000 | 11,514 | 15,000 | 20,000 | 20,000 | $15,000 Food Bank Garage Doors |
| **TOTAL** | **-> Police** | **41,182** | **0** | **0** | **0** | **0** | **60,000** | **62,000** | |
| 70-482-400 | PD | 41,182 | 0 | 0 | 0 | 0 | 60,000 | 62,000 | |
| **TOTAL** | **-> Culture and Recreation** | **0** | **0** | **30,000** | **0** | **1,370,000** | **683,675** | **120,000** | |
| 70-483-400 | Program Operation Specific | 0 | | 30,000 | 0 | 1,370,000 | 683,675 | 120,000 | $1,200,000 Hunsicker Park, Tennis/Pickleball Courts Construction; $15,000 Hunsicker Park Tennis/Pickleball Courts Design; $30,000 High Country Park Parking Lot, Construction; $5,000 High Country Park, Parking Lot Engineering; $120,000 Town Park, Pavilion Electrical Upgrades |
| **TOTAL** | **-> Streets** | **231,815** | **11,171** | **33,500** | **12,157** | **180,000** | **20,000** | **80,000** | |
| 70-484-400 | Program Operation Specific | 231,815 | 11,171 | 33,500 | 12,157 | 180,000 | 20,000 | 80,000 | $20,000 Wayfinding Signage Implementation Program Construction; $160,000 Civic Center Parking Lot Resurface+Striping Construction |
| 70-484-405 | Impact Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **-> Major Street Improvements** | **61,513** | **121,046** | **2,269,063** | **421,603** | **1,853,021** | **249,063** | **1,349,063** | |
| 70-485-400 | Program Operation Specific | 35,300 | 35,325 | 35,300 | 35,300 | 35,300 | 35,300 | 35,300 | Principal Debt for Main St bonds, series 2013 |
| 70-485-470 | Interest | 26,213 | 25,075 | 23,763 | 23,763 | 23,763 | 23,763 | 23,763 | Interest Debt on Main St bonds |

# 2026 CAPITAL IMPROVEMENT FUND BUDGET

## DRAFT

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| 70-486-101 | Expend MSI Capital projects | 0 | 60,646 | 2,210,000 | 362,540 | 1,793,958 | 190,000 | 1,290,000 | $48,651 Deer Trail Ave & Deer Creek Estenstion-Survey; $8,000 Truck Sander; $20,000 Trails/Paths/Sidewalks Project List-Land/ROW; $150,000 Major Road Repairs; $350,000 Sidewalk Main St to NW Cedar Ave -Construction; $40,000 Sidewalk Main St to NW Cedar Ave-Engineering; $10,000 SE Deer Trail Replace Bridge over Surface Creek-Engineering; $1,137,307 SE Deer Trail Replace Brdige over Surface Creek-Construction; $20,000 SE Deer Trail, West of Bridge-Land/ROW; $10,000 SE Deer Trail-SE Deer Creek-Land/ROW. |
| **TOTAL** | **CAPITAL IMPROVEMENT FUND EXPENDITU** | **341,729** | **201,114** | **2,374,563** | **445,274** | **3,418,021** | **1,032,738** | **1,631,063** | |

# 2026 CONSERVATION TRUST FUND BUDGET
## DRAFT

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| | | | **CONSERVATION TRUST FUND BALANCE** | | | | | | |
| Fund Balance Jan 1 | | 31,273 | 21,164 | 41,663 | 41,663 | 47,222 | 54,334 | 109,536 | |
| Revenue | | 35,955 | 35,499 | 78,120 | 59,800 | 29,370 | 75,202 | 31,060 | |
| Expenditures | | 14,791 | 15,000 | 146,500 | 54,242 | 22,258 | 20,000 | 20,000 | |
| Net Revenue Over (Under) Exp | | 21,164 | 20,499 | (68,380) | 5,558 | 7,112 | 55,202 | 11,060 | |
| Fund Balance Dec 31 | | 52,437 | 41,663 | (26,717) | 47,222 | 54,334 | 109,536 | 120,595 | |
| 3% State Required | | 444 | 450 | 4,395 | 1,627 | 668 | 600 | 600 | |
| Committed by Delta County for Community Garden | | 0 | 3,500 | 3,500 | 2,258 | 0 | 0 | 0 | |
| Unrestricted Fund Balance | | 51,994 | 37,713 | (34,612) | 43,336 | 53,666 | 108,936 | 119,995 | |
| 25% of Expenditures for Unrestriced Fund Balance | | 3,698 | 3,750 | 25,375 | 6,060 | 4,315 | 3,750 | 3,750 | Governance Plan (Total Expenditures less capital cost * 25%) |
| | | | **CONSERVATION TRUST FUND REVENUE** | | | | | | |
| **TOTAL** | **-> CTF** | **35,955** | **35,499** | **78,120** | **59,800** | **29,370** | **75,202** | **31,060** | |
| 71-390-470 | Interest | 2,038 | 2,943 | 1,620 | 2,300 | 1,620 | 1,620 | 1,620 | |
| 71-390-500 | Program Operation Specific | 32,917 | 29,056 | 31,500 | 27,500 | 27,750 | 28,582 | 29,440 | |
| 71-390-650 | Contributions | 1,000 | 3,500 | 45,000 | 30,000 | 0 | 45,000 | 0 | 2027 Contribution from Delta County Conservation Trust Fund anticipated for the High Country Park Skate Park Refresh. |
| **TOTAL** | **CONSERVATION TRUST FUND REVENUE** | **35,955** | **35,499** | **78,120** | **59,800** | **29,370** | **75,202** | **31,060** | |
| | | | **CONSERVATION TRUST FUND EXPENDITURE** | | | | | | |
| **TOTAL** | **-> CTF** | **14,791** | **15,000** | **146,500** | **54,242** | **22,258** | **20,000** | **20,000** | |
| 71-490-400 | Program Operation Specific | 14,791 | 15,000 | 146,500 | 54,242 | 22,258 | 20,000 | 20,000 | $2,258 Community Garden<br>$15,000 Golf Course Chemicals<br>$5,000 Wayfinding Signage |
| **TOTAL** | **CONSERVATION TRUST FUND EXPENDITUR** | **14,791** | **15,000** | **146,500** | **54,242** | **22,258** | **20,000** | **20,000** | |

# 2026 LAW ENFORCEMENT FUND BUDGET

**DRAFT**

| Account ID | Description | FY23 Actuals | FY24 Actuals | FY25 Budgeted | FY25 Projected | FY26 In Progress | FY27 Forecasted | FY28 Forecasted | Note |
|---|---|---|---|---|---|---|---|---|---|
| | **LAW ENFORCEMENT FUND BALANCE** | | | | | | | | |
| Fund Balance Jan 1 | | 63,970 | 115,148 | 164,778 | 164,778 | 148,878 | 148,878 | 148,878 | |
| Revenue | | 287,298 | 310,443 | 288,000 | 313,700 | 311,000 | 311,000 | 311,000 | |
| Expenditures | | 236,120 | 260,813 | 330,000 | 329,600 | 311,000 | 311,000 | 311,000 | |
| Net Revenue Over (Under) Exp | | 51,178 | 49,630 | (42,000) | (15,900) | 0 | 0 | 0 | |
| Fund Balance Dec 31 | | 115,148 | 164,778 | 122,778 | 148,878 | 148,878 | 148,878 | 148,878 | |
| 3% State Required | | 7,084 | 7,824 | 9,900 | 9,888 | 9,330 | 9,330 | 9,330 | |
| Unrestricted Fund Balance | | 108,064 | 156,954 | 112,878 | 138,990 | 139,548 | 139,548 | 139,548 | |
| 25% of Expenditures for Unrestriced Fund Balance | | 59,030 | 65,203 | 82,500 | 82,400 | 77,750 | 77,750 | 77,750 | Governance Plan (Total Expenditures less capital cost * 25%) |
| | **LAW ENFORCEMENT FUND REVENUE** | | | | | | | | |
| **TOTAL** | **-> Police** | **287,298** | **310,443** | **288,000** | **313,700** | **311,000** | **311,000** | **311,000** | |
| 73-325-120 | Law Enforcement Sales Tax | 284,542 | 304,953 | 285,000 | 308,000 | 308,000 | 308,000 | 308,000 | |
| 73-325-470 | Interest | 2,755 | 5,490 | 3,000 | 5,700 | 3,000 | 3,000 | 3,000 | |
| **TOTAL** | **LAW ENFORCEMENT FUND REVENUE** | **287,298** | **310,443** | **288,000** | **313,700** | **311,000** | **311,000** | **311,000** | |
| | **LAW ENFORCEMENT FUND EXPENDITURE** | | | | | | | | |
| 73-425-320 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 73-425-400 | Program Operation Specific | 236,120 | 260,813 | 323,500 | 323,500 | 304,900 | 304,900 | 304,900 | $259,644 Back the Badge labor transfer to General Fund<br>$45,256 Equipment purchases |
| 73-425-800 | Vehicle/Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL** | **LAW ENFORCEMENT FUND EXPENDITURE** | **236,120** | **260,813** | **330,000** | **329,600** | **311,000** | **311,000** | **311,000** | |