



TOWN OF PALISADE

ANNUAL BUDGET

FISCAL YEAR 2022

Town of Palisade

175 E 3rd Street

PO Box 128

Palisade, CO 81526

www.Palisade.Colorado.Gov





ELECTED OFFICIALS

Mayor, Greg Mikolai

Pro-Tem Mayor, Thea Chase

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Bill Carlson

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Deb Funston, Chief of Police

Charles Balke, Fire Chief

Travis Boyd, Finance Director

Keli Frasier, Clerk

Matt Lemon, Utilities Director

Troy Ward, Parks and Events Director

Brian Rusche, Community Development Director

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WELCOME TO PALISADE, COLORADO

Palisade Colorado is a statutory town that has a total area of 1.1 square miles and sits at the foot of the Grand Mesa and Mount Garfield in Mesa County. The town was incorporated April 4, 1904, and is home for 2,792 people. This is home to thriving agriculture, viticulture, and tourism industries.

The town is governed by 7 elected board of trustees, to include the town's mayor, and all the officials are elected on staggered four-year terms. The Board of Trustees serves as the voice of the citizens in the Town's government, and they direct the strategy and priorities for the town manager.

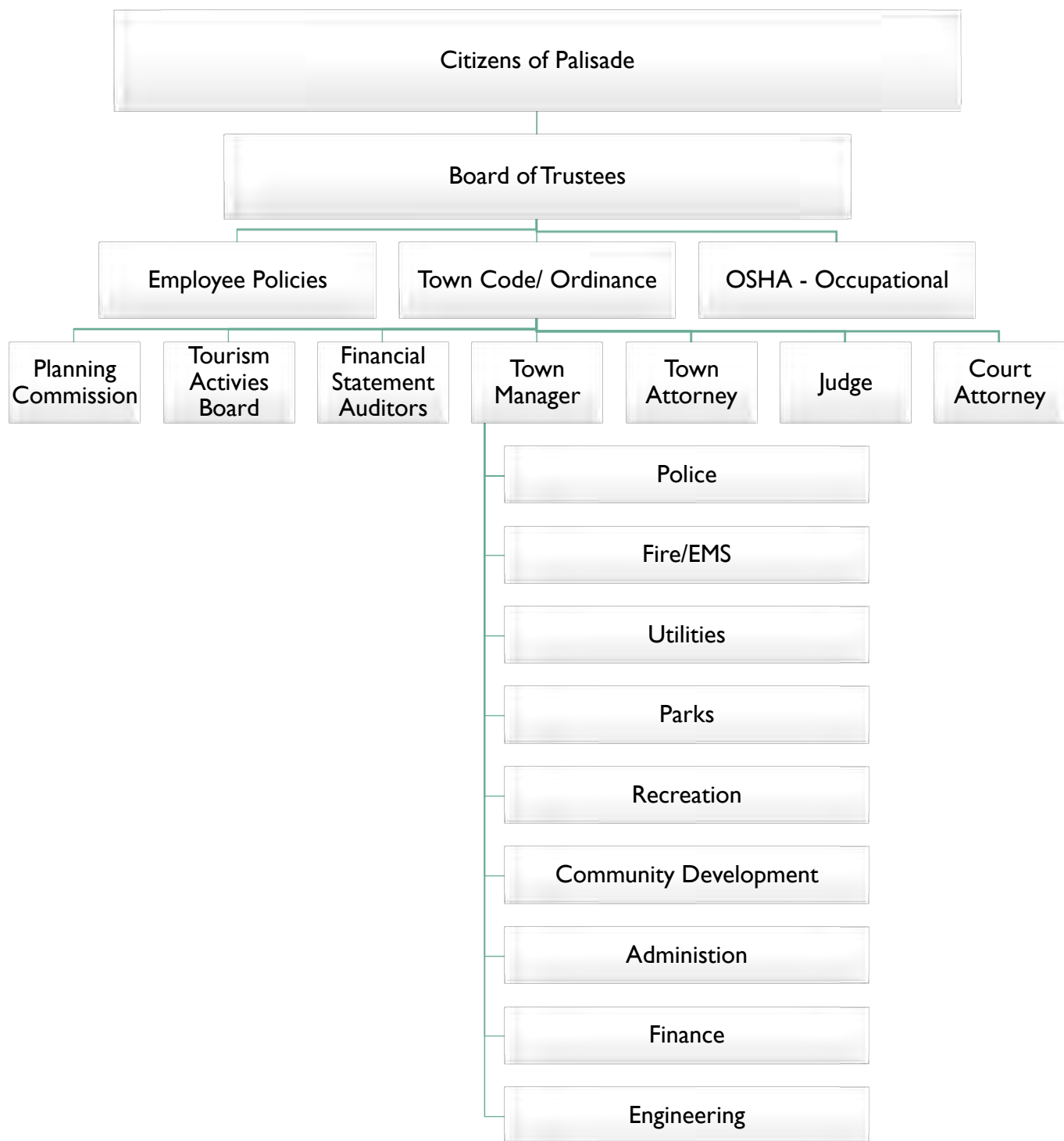
The chief administrator of the town is the Town Manager. This position serves as the chief budget officer and chief executive for the town. All operations are overseen and coordinated by the Town Manager using various department Directors.

The town operates many services for its citizens to include:

- Potable Water Distribution
- Sewage Collection and Treatment
- Parks Maintenance
- Police Services
- Fire/Emergency Medical Services
- Streets Maintenance
- Events Coordination
- Cemetery Services
- Planning and Community Development Services
- Municipal Court
- Tourism Marketing
- Refuse Collection
- General Administrative Services

One of the purposes of this budget is to provide the public and the Board of Trustees a detailed financial plan for 2022 and demonstrate how we will continue to use the resources in our custody in a responsible and thoughtful manner to improve the quality of life for the residents and visitors of our wonderful town. This also serves as the detailed authorization that the board provides to the administration of the town to continue to operate.

ORGANIZATIONAL CHART



Please note: This entire document is meant to be taken in its entirety and any section of this budget cannot describe the proposed operations completely. Any attempt to understand the budget from solely examining one section of this budget will be misleading and not provide the reader with necessary context.

The town uses fund accounting as the basis of its accounting system in accordance with governmental accounting standards. A fund is a complete set of balancing accounts and is used to measure and track specific activities throughout the government. One can think of a fund as the books for a single business and that business will have a distinct balance sheet, income statement, and statement of cash flows. Each fund will have these elements. The reason we use funds rather than putting all operations under one set of accounts is to increase the visibility as to how we are using resources. By explicitly listing functions in the budget and in the financial statements, users of the financial statements can gain a greater understanding of the operations of the town and such an understanding may be lost if all the operations were aggregated.

This budget starts by looking at the government, as if it were aggregated. This is the view of the government with the least precision, but it is valuable to orient the reader to the general levels of revenue and expenditure we expect for 2022. This section is called the Government Wide Summary.

From the Government Wide Summary, we present the financial information in relation with each of the types of funds. The town has two types of funds, governmental and proprietary. The primary difference with each of these types of funds is their respective sources of revenue. Governmental funds derive revenue from taxation. The main sources of tax revenue for the town are sales tax and property tax. In contrast, a proprietary fund derives its revenue from user fees. For the town, these fees are primarily water, sewer, and garbage collection fees charged to residents for the use of these services. Each of these funds represent a portion of the government wide picture and as such will articulate fully into the government wide summary.

After becoming acquainted with the different fund types, each fund used in the town are listed in its respective fund type. In 2022, we anticipate using 7 total funds. Four funds will be governmental funds and three will be proprietary funds. In the governmental category, the three funds consist of the General Fund, Tourism Fund, Conservation Fund, and Capital Projects Fund. In the proprietary category, the three funds are the Utility Fund, Water Fund, and the Solid Waste Fund. The operations of each of these funds is distinctly addressed and projected revenues and expenditures are presented for 2022.

Most government activities go through the General Fund and as such, particular attention is given in this budget to the General Fund and the departments contained therein. This is where functions like police services, fire and emergency medical services, and streets maintenance are described. This is the level that provides the greatest detail of information and the specific details of resource appropriations for functions or projects.

ORIENTATION CHART

The following chart is an illustration of the fund system in governmental accounting. All transactions are maintained at the fund level. Funds can be further broken down into departments to aid in resource allocation, operational control, and performance assessment. The General Fund and the Utilities Fund both have subordinate departments to the fund. Funds can also be aggregated into fund types. This is how we get the classification of Governmental Funds and Proprietary Funds. When we aggregate the fund types, we can gain an overall picture of the government as a whole. This chart will appear at the beginning of each section of this budget and will act as an orientation as to the portion of the governmental financial picture that will be discussed in the section. The section of the chart highlighted corresponds to the section discussed.



BUDGET TABLES

This section discusses the basic format of the budget tables used in this budget and what each element represents. This will help the reader better understand the table format and gain a better understanding of the entire budget.

The following is a simplified version of a budget table. The Red numbers by each field correspond to a description of the field listed later in this section of the budget. In these descriptions, there are the calculations underlying any calculated field and the definition of the field in the table.

Fund 1

Department 2

Expenses 3		6	7	8	9	10	11
		2019	2020	2021	2021	2022	%
Account 4	Description 5	Actual	Actual	Adopted	Estimated	Budget	Change
Personnel, Wages 12							
XXX-XXX-XXXX	Account Title	100	115	125	120	130	4%
	Category Total 13	100	150	125	120	130	4%
Personnel, Benefits							
XXX-XXX-XXXX	Account Title 2	300	325	400	200	350	-12.5%
	Category Total	300	325	400	200	350	-12.5%
Total Expenses 14		400	475	525	320	480	-8.6%

DESCRIPTIONS OF FIELDS

This is a listing of all the fields in the budget table and a definition of each.

Field Number	Field Title	Description of Field
1	Fund	This indicates the fund or organizational element of the table.
2	Department	This indicates the department or orientation level of the table. This field can refer to the orientation map of a section of the budget.
3	Type	This indicates whether the data in the table is related to revenues or expenditures. Revenues increase the resources of the Town. Expenditures decrease the resources of the Town.
4	Account Number	This is a naming field for the corresponding column of the table. This column will indicate the general ledger number used in the Town's accounting system to accumulate transactional detail.
5	Account Name	This is a naming field for the corresponding column of the table. This column will indicate the general ledger account name used in the Town's accounting system to accumulate transactional detail.
6	Actual Results 3 Years Prior to Budget Year	This is a naming field for the corresponding column of the table. The data in this column represents the sum of the transactional accounting data recorded in the account referenced in fields 4 and 5 for the year ending 3 years prior to the budget year.
7	Actual Results 2 Years Prior to Budget Year	This is a naming field for the corresponding column of the table. The data in this column represents the sum of the transactional accounting data recorded in the account referenced in fields 4 and 5 for the year ending 2 years prior to the budget year.
8	Adopted Last Year Budget	This is a naming field for the corresponding column of the table. The data in this column represents the most recently adopted budget.
9	Current Year Estimate	This is a naming field for the corresponding column of the table. The budget is prepared before the end of the current operating year. All the expenditures and revenues have not been realized for the operating year. Management estimates the total amounts for each account based on data and current operational conditions.
10	Current Budget	This is a naming field for the corresponding column of the table. This column is the amount requested to be appropriated for the current budget.
11	Change in Amount	This is a naming field for the corresponding column of the table. This is a calculation that measures the difference in the Current Budget column to the Adopted Last Year Budget column. The calculation is as follows: $(\text{Current Year Budget} - \text{Adopted Last Year Budget}) / \text{Adopted Last Year Budget}$
12	Category	This is a section delineation. The data under this delineation relates to a summary schedule category. These summary schedules are named either "Revenue by Source" or "Expenses by Type".
13	Category Total	This is a row naming field. The amounts in this row are the sum of the columns under a Category delineation. The only exception to this is the amount in the change in amount column. The amount in this column is calculated the same way the as in the rest of the rows in the table.
14	Table Total	This is a row naming field. The amounts in this row are the sum of all category totals in the table. The only exception to this is the amount in the change in amount column. The amount in this column is calculated the same way the as in the rest of the rows in the table.

DISCUSSION OF FINANCIAL POSITION

Many people have heard through their civics education, news media, or personal work experience of a balanced budget. It is required by state law that the Town administration operates a balanced budget. You may be asking yourself “What does it mean to have a balanced budget?”

This concept means that an entity does not expend anymore resources in one year then it receives and has in its reserves. In other words, the resources that a Town receives for one year plus the unspent resources it has accumulated from all prior years must be less or equal to the budgeted use of those resources.

Over the past few years, through conservative and prudent financial management, the town has built a surplus of resources in the General Fund as well as the Water and Utilities Funds. The accumulation of this surplus is known as a spendable Fund Balance. This amount of surplus can be used to for current year operations, equipment, maintenance, disaster relief, or to reinvest in capital projects such as parks and infrastructure.

In this budget year, this budget proposes to use some of the fund balance to reinvest in parks, facilities, and infrastructure. Some of this fund balance will be used to match grant funding to help fund these projects. If awarded, these grants will functionally stretch the spending power of our fund balance and increase the ability for the town to provide more services and better infrastructure to its citizens.

This budget is a balanced budget as described above. The proposed use of resources exceeds the projected inflow of projected resources of the town for 2022 but the some of the spendable Fund balance will be used to offset this current year revenue shortfall. The surplus resources will be used for capital improvement projects throughout the town to increase the quality of life for the residents of Palisade.

A detailed discussion of revenues and expenditures can be found in the Government Wide section and again in the Government and Proprietary Funds section.

SPECIAL PROJECTS

In this section, we want to discuss the various projects that we will undertake in 2022 as part of the town's commitment toward capital improvement and reinvesting in our infrastructure. This is a piece of a three-year rolling capital improvement plan aimed at significantly improving aged infrastructure or adding to the infrastructure of the town for the betterment of the community.

In the interest of making the following table understandable, these are the meanings of each of the columns in the table.

- **Project Title** – This is the title of the project that is referenced throughout this budget. This is how a reader can understand how a single project articulates to a fund and an account in the fund and department level detail sections of this budget.
- **Project Description** – This is a brief description of the project which is more specific and illustrative than the project title.
- **Fund/Department** – This is which fund and department (as applicable) is responsible for the project and where the project funding is further described in this budget. The reader can go to each Fund and Department section for a specific project and locate the general ledger account which each project is recorded.
- **Funding Source** – This is the expected funding source of each project and the percentage of the total expected expense that each funding source is expected to cover. For example, if the total expected cost of a project is \$20,000 with a 50% Grant/50% Tax Revenue Funding Source, \$10,000 will be provided by a grant and \$10,000 will be provided by tax revenue.
- **Expected Cost** – This is the total expected cost of the project. This amount does not differentiate funding sources.

Large Capital Improvement Projects with Grant Funding & Tax Funding					
Project Title	Project Description	Fund/Department	Grant Revenue	Town Funding	Expected Cost
Safety Improvements on Highway 6	This project will increase safety on Highway 6 by adding multi-modal options to the highway and adding traffic calming features.	Capital Projects Fund	\$547,636 GVT – CDOT Grant	\$752,364	\$1,300,000
Detached Hwy 6 North Sidewalk	Build detached sidewalks on north side of Hwy 6 in front of fire station	Capital Projects Fund	\$100,000 CDOT Main Street Grant	\$10,000	\$110,000
TAP Sidewalk Construction along Highway 6	CDOT is working with Town on expanding this project from original request to include repairs of intersections	Capital Projects Fund	\$800,000 CDOT Grant	\$200,000	\$1,000,000

Large Capital Improvement Projects with Only Tax Revenue Funding					
Project Title	Project Description	Fund/Department	Grant Revenue	Town Funding	Expected Cost
Old High School Demolition	Remove the Old High School Building, clear site for new Clinic	Capital Projects Fund	100% Tax Revenue	\$850,000	\$850,000
Clinic	Partner with Community Hospital on construction of clinic	Capital Projects Fund	Federal Grant \$1 M Mesa County \$1.5M	\$1 M	\$3.5M
Riverbend Park Restroom Construction	Build new restroom facilities at Riverbend Park.	General Fund/ Parks	100% Tax Revenue	\$150,000	\$150,000
Fire Authority	Build a Fire Authority with Clifton Fire District, Palisade Rural Fire and Palisade Fire	General Fund/ Administration	Possible grants	\$50,000	\$50,000

Infrastructure Improvement Projects - User Fee Funding – Water & Sewer					
Project Title	Project Description	Fund/Department	Funding Source	Expected Cost	
Water Meter Upgrade	Upgrade water meters in town – 5-year project	Water Fund	100% User Fees	\$200,000	
Raw 960 Water Line Upgrade	This project will improve the spring water collection infrastructure by replacing current 4” pipe with 12” pipe.	Water Fund	100% User Fees	\$30,000	
Water & Sewer Fees	As part of the sewer transfer project and update water infrastructure, this is a water & sewer fee study	Water & Sewer Funds	100% User Fees w/ Possible Grant	\$50,000	
Sewer Treatment Consolidation to Clifton Sanitation District	This project will decommission the Town’s sewer treatment facilities and route sewage to the Clifton Sanitation District for processing	Utilities Fund/ Treatment	USDA Grant & Loan	Estimated \$14M (For Supplemental Appropriation)	

Small Projects with Grant & Tax Funding					
Project Title	Project Description	Fund/Department	Grant Revenue	Town Funding	Expected Cost
New North Park Project	This will build infrastructure for an additional town park area	Conservation Trust Fund		Conservation Trust Fund (CO Lottery)	\$10,000
Boat Ramp Riverbend Park	Improvements to boat ramp – Harky’s Landing	General Fund/ Parks		100% Tax Revenue	\$15,000
Non-Native Tree Removal on Riverbank	This is the partial removal of Russian Olive and Tamarisk on the banks of Riverbend Park to increase access to the river and a healthy riverbank.	General Fund/ Parks		100% Tax Revenue	\$10,000
Tree Planting at Riverbend	This is to plant trees in Riverbend Park.	General Fund/ Parks		100% Tax Revenue	\$15,000
Community Master Plan Revision	Lead the revision of the Community Master Plan	General Fund/ Administration	\$25,000 DOLA Grant	\$25,000 Tax Revenue	\$50,000

Town Hosted or Sponsored Social Events				
Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Bluegrass Festival	The town hosts the Bluegrass Festival each year and this event brings visitors to the town from around the country. This budget item is the expenditure that the town uses to host the event. This event usually operates at a net gain for the town.	General Fund/ Recreation	100% Tax Revenue	\$220,000
Town Ice Cream Social	The town hosts the Peachfest Ice Cream Social to bring citizens together and enjoy some music, ice cream and peaches.	General Fund/ Recreation	100% Tax Revenue	\$5,000
Olde Fashioned Christmas	The town supports the Palisade Chamber of Commerce's Olde Fashioned Christmas by buying the labor to place lights and decorations.	General Fund/ Recreation	100% Tax Revenue	\$4,000
Winefest	The town supports Winefest by providing police services and a reduction in park rental fees.	General Fund/ Recreation	100% Tax Revenue	\$5,000
Peachfest	The town supports Peachfest by providing police services and a reduction in park rental fees.	General Fund/ Recreation	100% Tax Revenue	\$5,000
4 th of July Parade	The town hosts a 4 th of July Parade. It provides labor to traffic control, equipment for the parade, and supplies for the event.	General Fund/ Recreation	100% Tax Revenue	\$3,000
Trick or Treat Street	The town host a family friendly Halloween event for the residents of the town. Kids can come to the center of town and trick or treat in a safe atmosphere.	General Fund/ Recreation	100% Tax Revenue	\$1,000
Sunday/ Harvest Market	The town hosts a farmer's market throughout the summer and fall. This is for supplies and advertising associated with the event and does not include expenditures for labor and benefits.	General Fund/ Recreation	100% Tax Revenue	\$25,000

Each of these projects is listed within the budget under its listed fund and department as applicable. From this listing, the users of this budget can trace directly back to the account where these expenditures will be recorded.

FUTURE POSSIBLE PROJECTS

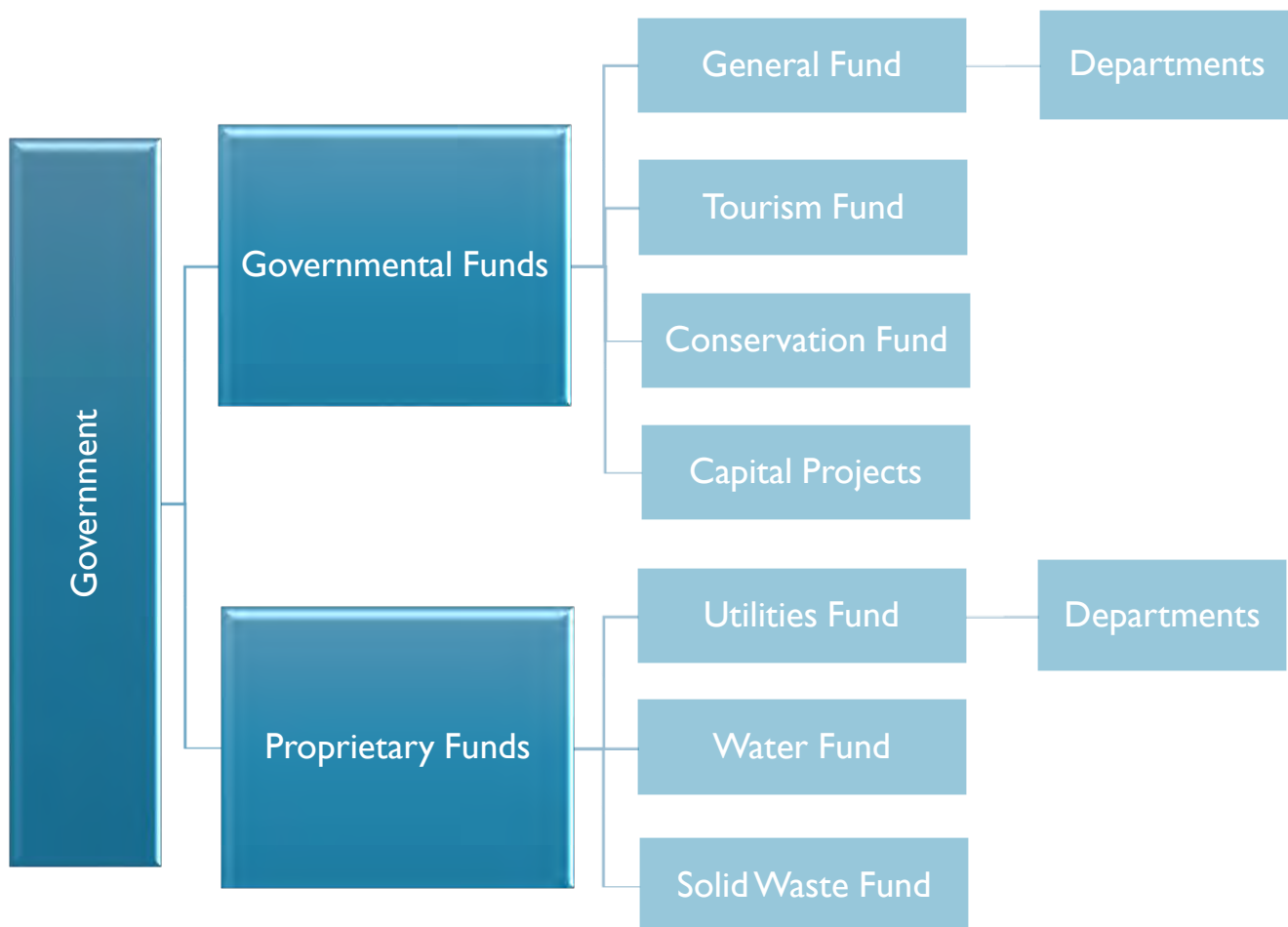
Fiscal Year 2025 to 2030 Projects				
Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Wine Valley Road Improvement	Make road improvements to G 7/10 Road to 37 8/10 Road to support heavy traffic	General Fund/ Streets	100% Tax Revenue	Undetermined Estimate \$5M
Veteran's Park Restroom	Replace the restrooms at Veteran's Park	General Fund/ Parks	100% Tax Revenue	\$150,000
Veteran's Community Center	Remodel Veteran's Community Center and Park	General Fund/ Parks	100% Tax Revenue	\$1,000,000
Water Distribution Infrastructure	Increase transmission lines in sections of town to improve water service	Water Fund	100% User Fees	Undetermined
Bridge over canal on Elberta	To replace the bridge over the Highline Canal on Elberta Ave	Streets/ Intergovernmental	100% Tax Revenue	Undetermined
Broadband	To provide broadband and fiber internet services to the Town	General/ Intergovernmental	Grant and Tax Revenue	Undetermined
Milleman Street Rebuild	Infrastructure Rebuild of Street, Water, and Sewer Lines	General/ Water/ Utilities Funds	Tax Revenue and Service Fees	500,000
Elberta Street Rebuild	Infrastructure Rebuild of Street, Water, and Sewer Lines	General/ Water/ Utilities Funds	Tax Revenue and Service Fees	500,000
5 th Street Rebuild	Infrastructure Rebuild of Street, Water, and Sewer Lines	General/ Water/ Utilities Funds	Tax Revenue and Service Fees	1,000,000
Kluge Street Rebuild	Infrastructure Rebuild of Street, Water, and Sewer Lines	General/ Water/ Utilities Funds	Tax Revenue and Service Fees	1,000,000

GOVERNMENT WIDE SUMMARY

In the Government Wide Summary section of this budget, we are aggregating all funds and operational expenditures into one grouping. This provides an extremely condensed and summarized view of the budget and the operations of the town. This presentation is used primarily to orient the reader to the town and gain a basic understanding of how each fund articulates to the operations of the entire town.

ORIENTATION MAP

As the orientation map shows, the perspective of the government we are discussing in this section is from the entire government consolidated and from the different funds condensed into two groups. This is notated in the map by the bold portion. The subdued sections will be addressed in subsequent sections.



GOVERNMENT SUMMARY

This is a summary of the government taken as a whole. All funds have been aggregated and all fund types have been aggregated. From this summary, the reader can quickly identify some basic information from the budget and gain some perspective into the operations of the town finance system.

There are a few terms that are used extensively in this budget that should be defined for the benefit of the users. The first of these is “revenue.” Revenue can be thought of as inflow of resources to the town. The second term is “expense.” Expense is the use of resources to provide services and infrastructure to the citizens of the Town. Revenues and expenses can occur in many forms as we will see in the following tables.

We start this summary with two different tables, revenue by source and expenses by type. The revenue by source table shows the mix of different types of revenue that the town receives. This is a description of each category in the revenue by source table.

It is apparent by comparing the revenues in total to the expenses in total in the government wide summary, the expenses are \$2,802,751 more than the budgeted revenues for 2022. This results in a single year revenue deficit for the projected expenditures. This means the expected revenues for 2022 are not solely enough to pay for the proposed expenses. This requires funding for these expenses to be obtained from another source outside of the 2022 revenues collected. The detail from the source of this funding is discussed at the fund level introduction and analysis. In 2022, one hundred percent of the annual revenue deficit across all funds is being funded by excess revenues that have been accumulated from previous years. These excess revenues are commonly called a “fund balance” and this balance is largely being used to match grant funding in the General Fund. All fund balance spending is attributable to capital improvements to the town’s infrastructure.

Revenue Category	Description
Tax	These are receipts from sales, property, and other taxes.
Licenses	This is revenue derived from licensing businesses and other enterprises in the town.
Intergovernmental Revenues	This is grant revenue or other revenue provided by another government entity.
Charges for Service	These are receipts for services provided by the town to end users for such services.
Fines, Forfeits, and Assessments	These are receipts from court actions.
Interest and Rentals	This is revenue generated from cash reserves or the use of the town’s assets.
Donations	These are receipts from citizens or business entities that are used to support the operations of the town.
Miscellaneous	These are receipts from various sources that are not classified above.
Other Revenue Sources	These are typically non-recurring revenue sources.
Transfer from Other Funds	These are revenue sources in one fund caused from the transfer from another fund.

This is a description of each category in the expense by type table.

Expense Category	Description
Personnel, Wages	These are expenses directly related to wages paid to town employees.
Personnel, Benefits	These are expenses related to providing benefits to the town's employees. Some of these benefits include Social Security and Medicare Contributions under FICA, health and dental insurance, and retirement funding.
Purchased Professional Services	These are expenses related to contractor payments for services rendered to the town.
Operating Expenses	These are expenses such as utilities, fuel, repairs and maintenance, and equipment lease service. These expenses allow the town to operate.
Capital Expenses	These are expenses that are incurred to replace long term durable equipment or to service debt that was used for that purpose in the past.
Special Projects	These are reinvestments into the town's infrastructure and culture. Many of these are listed in the special projects listing section of the budget as well as in the relevant depart of the project.
Transfer from Other Funds	This is an expenditure caused from the transfer of resources from one fund to another fund.

Government Summary

Revenues by Source

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Tax	4,353,218	5,351,620	3,813,500	4,672,648	3,951,825	4%
Licenses	52,709	27,893	24,500	38,530	33,500	37%
Intergovernmental Revenues	590,476	986,408	2,252,136	819,142	4,715,836	109%
Charges for Services	2,307,332	2,217,037	2,328,200	2,863,123	2,334,663	0%
Fines, Forfeits and Assessments	29,611	24,449	18,000	12,648	14,718	-18%
Interest and Rentals	133,676	45,118	52,000	4,861	5,000	-90%
Donations	550	11,075	6,000	5,727	4,000	-33%
Miscellaneous	348,241	43,113	341,500	100,680	349,827	2%
Other Revenue Sources	7,427	2,705	5,000	28,909	8,000	60%
Interfund Transfers	-	-	1,902,364	810,000	2,812,364	48%
	7,823,240	8,709,418	10,743,200	9,356,268	14,229,733	32%

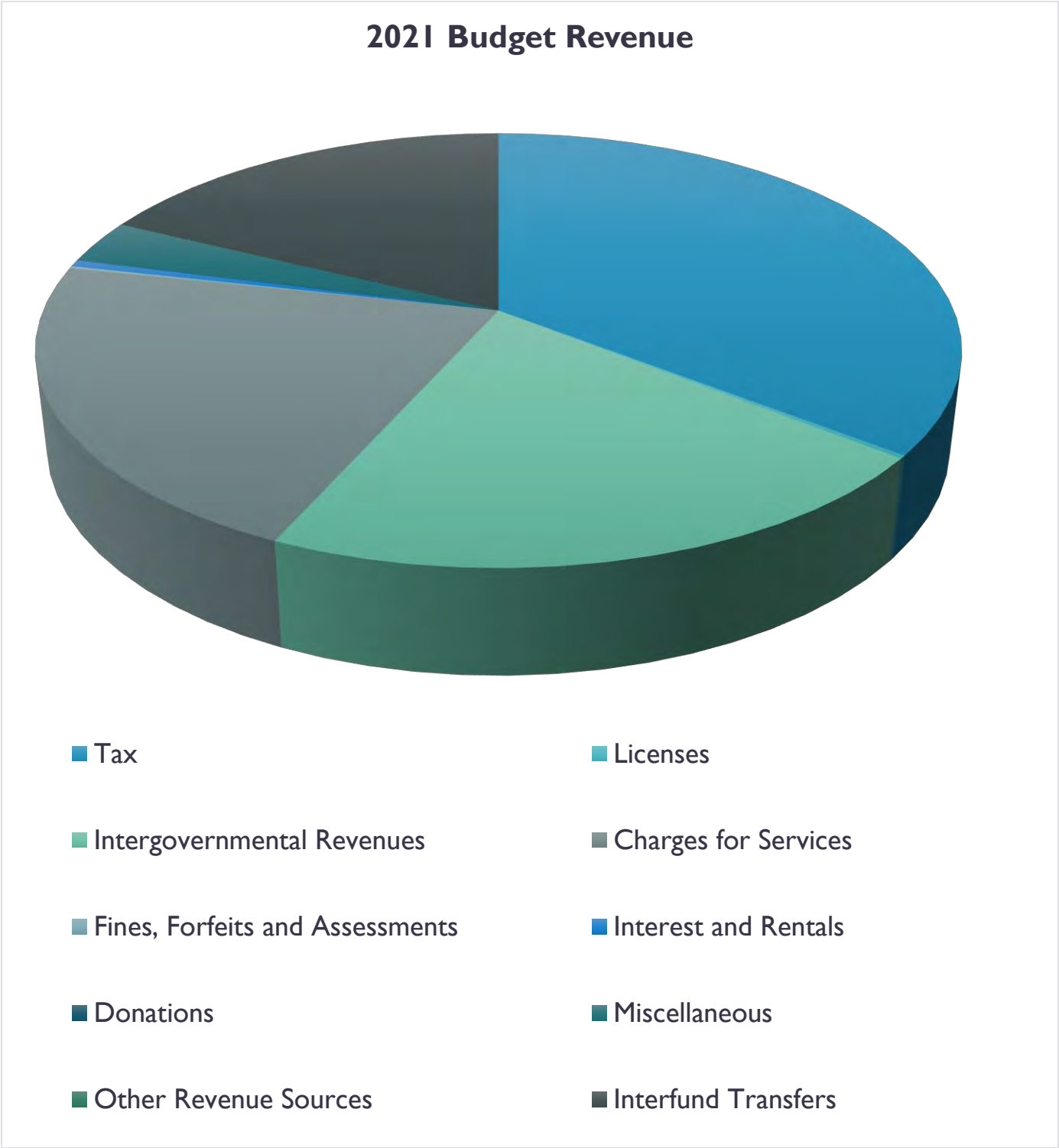
Expenses by Type

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages	2,117,331	2,246,819	2,294,600	2,130,991	2,651,200	16%
Personnel, Benefits	749,265	746,639	879,115	766,350	865,958	-1%
Purchased Professional Services	641,748	672,724	733,200	939,995	989,500	35%
Operating Expenses	1,278,661	1,564,284	1,475,700	1,523,100	1,835,350	24%
Capital Expenses	1,127,551	727,256	4,255,366	1,668,937	7,271,612	71%
Special Projects	315,274	358,508	485,500	112,749	606,500	25%
Interfund Transfers	-	-	1,902,364	810,000	2,812,364	48%
	6,229,831	6,316,230	12,025,845	7,952,122	17,032,484	42%

Note: \$3,482,636 of Intergovernmental Revenues is proposed grant funding. This includes \$1.5 M of American Recovery Plan Act Funding, \$1.0 M of Federal Infrastructure Funding, and \$340,000 of Federal Cares Act Funding. See the Special Projects and Capital Fund Sections for more detail of this funding.

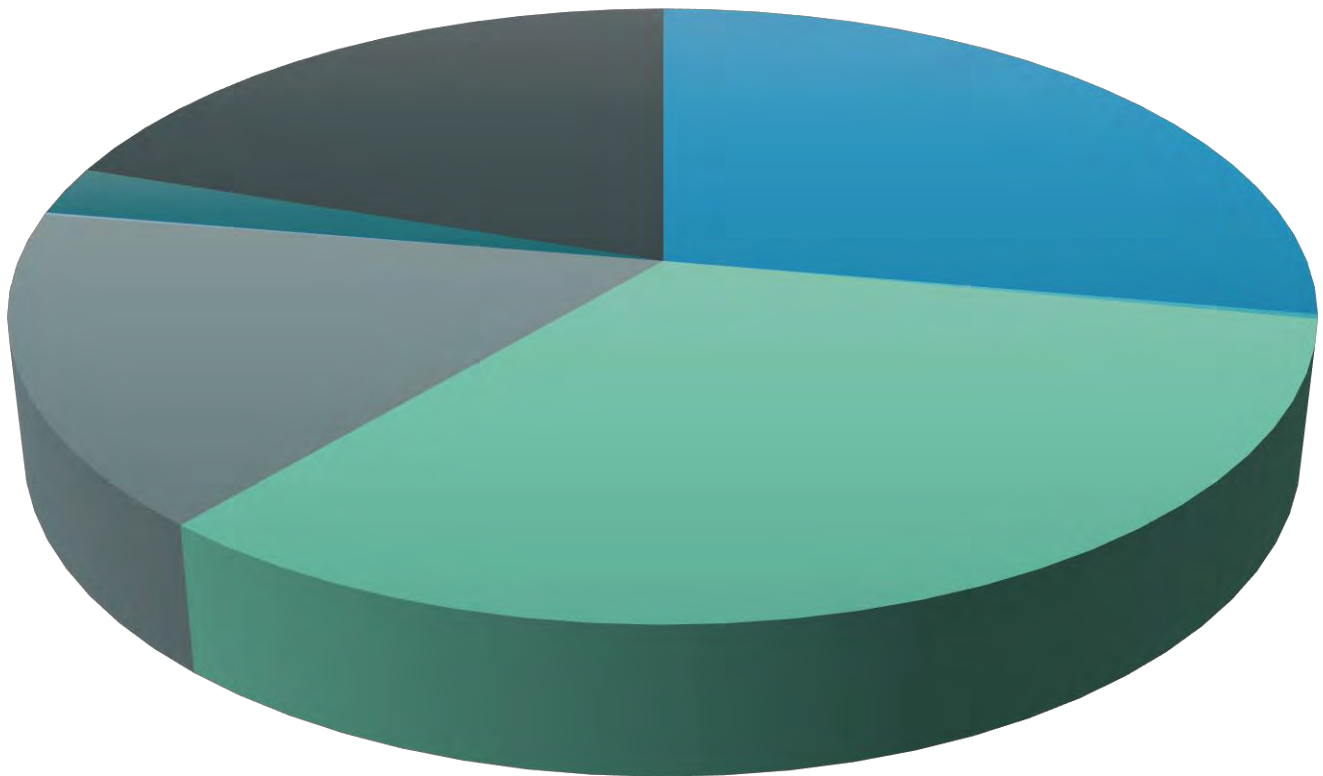
These two charts can be compared to understand the difference in revenue sources for the Town of Palisade from 2021 to 2022. There is a slight difference in revenue source from 2021 to 2022 primarily driven by the increase in grant funding proposed by this budget. This is illustrated by the gray section in both charts. In 2022, the gray section is larger when compared to 2021.

This chart illustrates the mix of revenue budgeted in 2021.



This chart shows the proposed budget for revenue for 2022.

2022 Budget Revenue Proposal



■ Tax

■ Licenses

■ Intergovernmental Revenues

■ Charges for Services

■ Fines, Forfeits and Assessments

■ Interest and Rentals

■ Donations

■ Miscellaneous

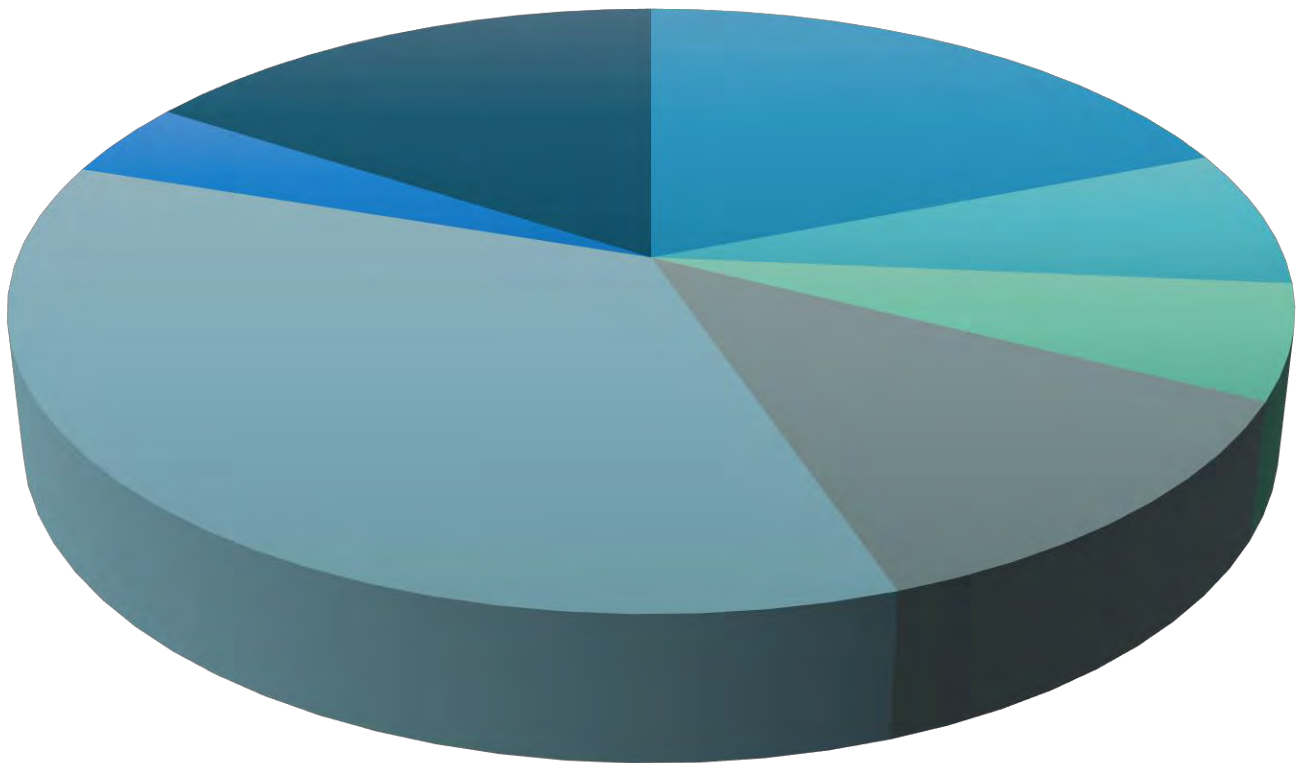
■ Other Revenue Sources

■ Interfund Transfers

These two charts illustrate the difference in proportional expenses for the Town of Palisade from 2021 to 2022.

This chart illustrates the mix of expense budgeted in 2021.

2021 Budget Expenses



■ Personnel, Wages

■ Personnel, Benefits

■ Purchased Professional Services

■ Operating Expenses

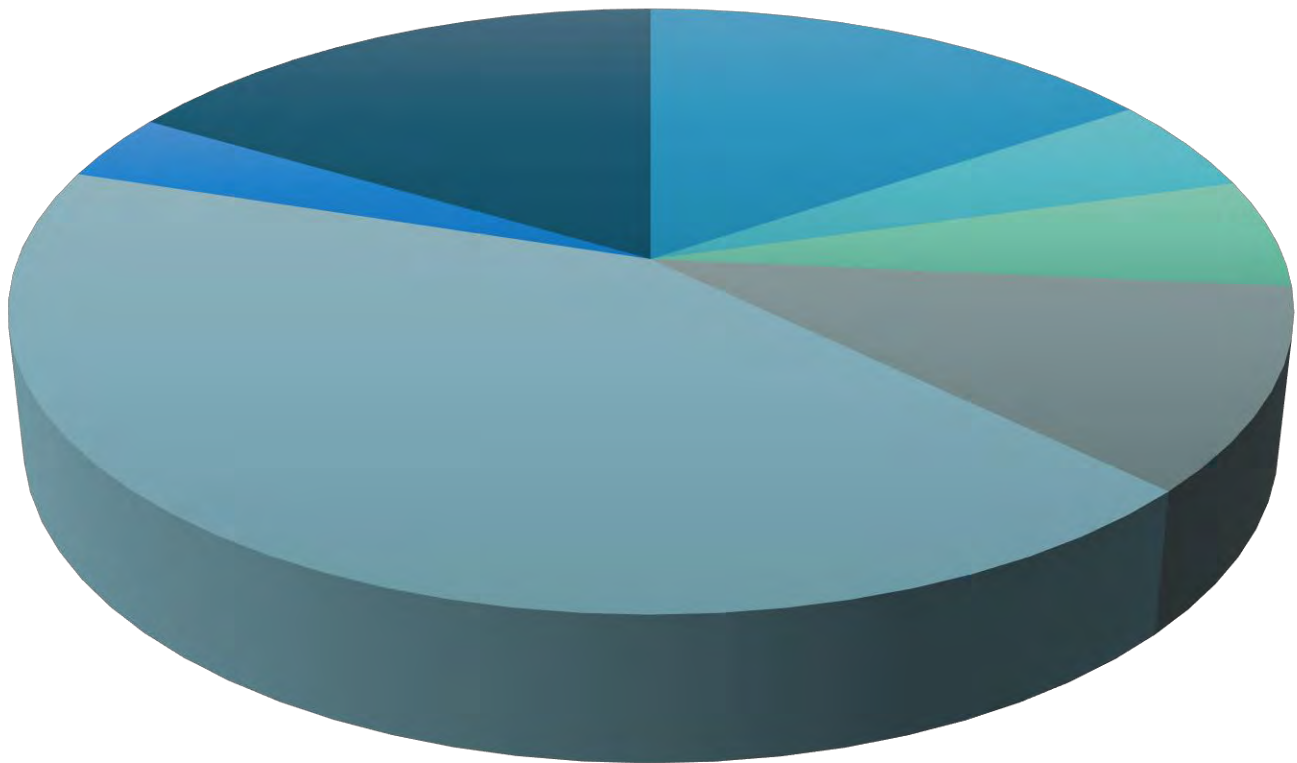
■ Capital Expenses

■ Special Projects

■ Interfund Transfers

This chart illustrates the mix of expense proposed for budgeting in 2022.

2022 Budget Expenses Proposal



■ Personnel, Wages

■ Personnel, Benefits

■ Purchased Professional Services

■ Operating Expenses

■ Capital Expenses

■ Special Projects

■ Interfund Transfers

SUMMARY BY FUND TYPE

When the financial information is aggregated in the government wide level, it makes it very difficult to determine which resources are being used how the resources are being used. It is valuable to make a distinction between funds based on the source of revenue and group them based on this distinction. We have divided the funds into two different types, Governmental Funds and Proprietary Funds.

Governmental Funds are funds that derive their revenue primarily from taxation. In the town, this is largely sales and property taxes.

Proprietary Funds are funds that derive their revenue primarily from user fees. In the town, water, sewer, and refuse collection are services where the users pay for the services they use.

By making this fund type distinction, there is a different picture of the budget presented. The Proprietary Funds are projected to have a small revenue to expense budget shortfall and their special and capital projects are largely going to be funded using the revenue from fund contributions in prior years. In contrast, the governmental funds are contributing to most of the deficit in this budget. This is due to the large investments in infrastructure and capital expenses are being proposed in departments controlled and funded in the Governmental Funds, mostly the Capital Projects Fund.

As the total revenues and expenses are compared with this fund type distinction made, it provides more detail regarding the composition of the revenue to expense deficit. There is a current year revenue deficit of \$269,139 in the Proprietary Funds. This is about 12.3% of the total expenses in the current year. For comparison, there is a current year revenue deficit in the Governmental Funds of \$2,533,612 which is about 17.0% of the total expenses in the current year. Both current year revenue deficits are fully funded by excess revenues collected and unexpended in prior years.

Government Revenue to Expense Summary by Fund Type

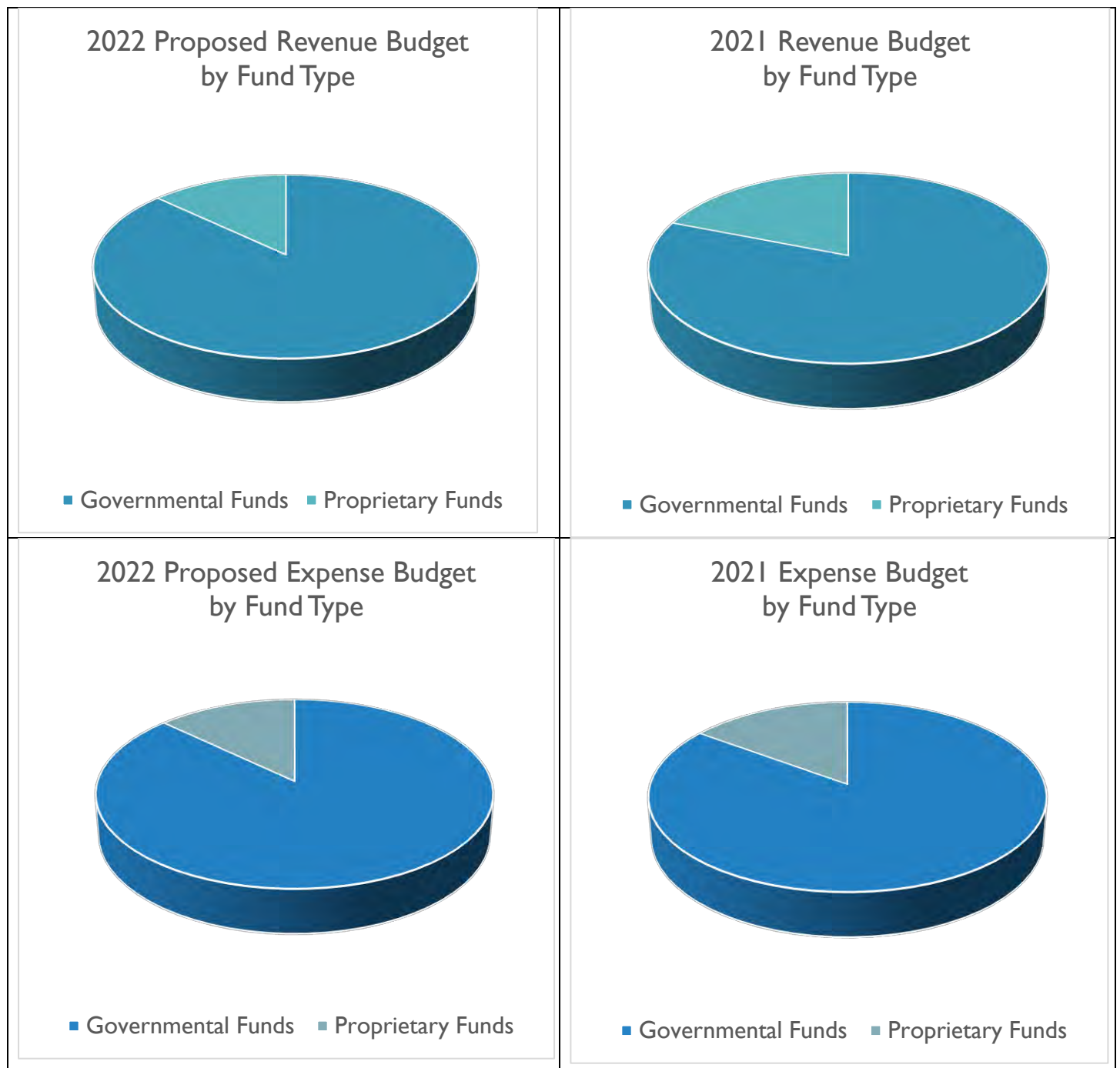
Revenues

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Fund Type						
Governmental Funds	5,899,282	6,665,997	8,697,700	7,090,835	12,315,733	42%
Proprietary Funds	1,923,958	2,043,421	2,045,500	2,265,433	1,914,000	-6%
	7,823,240	8,709,418	10,743,200	9,356,268	14,229,733	32%

Expenses

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Fund Type						
Governmental Funds	4,678,069	4,736,806	10,227,955	5,905,643	14,849,345	45%
Proprietary Funds	1,551,762	1,579,424	1,797,890	2,046,479	2,183,139	21%
	6,229,831	6,316,230	12,025,845	7,952,122	17,032,484	42%

The following charts are used to compare relative revenue and expense activity between 2021 and 2022. Comparing the revenue budgets for 2021 and 2022 reveals that the revenue and expense distribution between Governmental Funds and Proprietary Funds are very similar. This is largely due to the increase of budgeted grant funding and capital improvement projects in both years.



GOVERNMENTAL FUNDS

In this section, we will summarize all the funds designated Governmental Funds. This distinction is made based on the source of the fund's revenue. Governmental Funds are mainly funded by tax revenue. There are four distinct governmental funds that are included in this section. These are the General Fund, the Tourism Fund, the Conservation Fund, and the Capital Projects Fund.

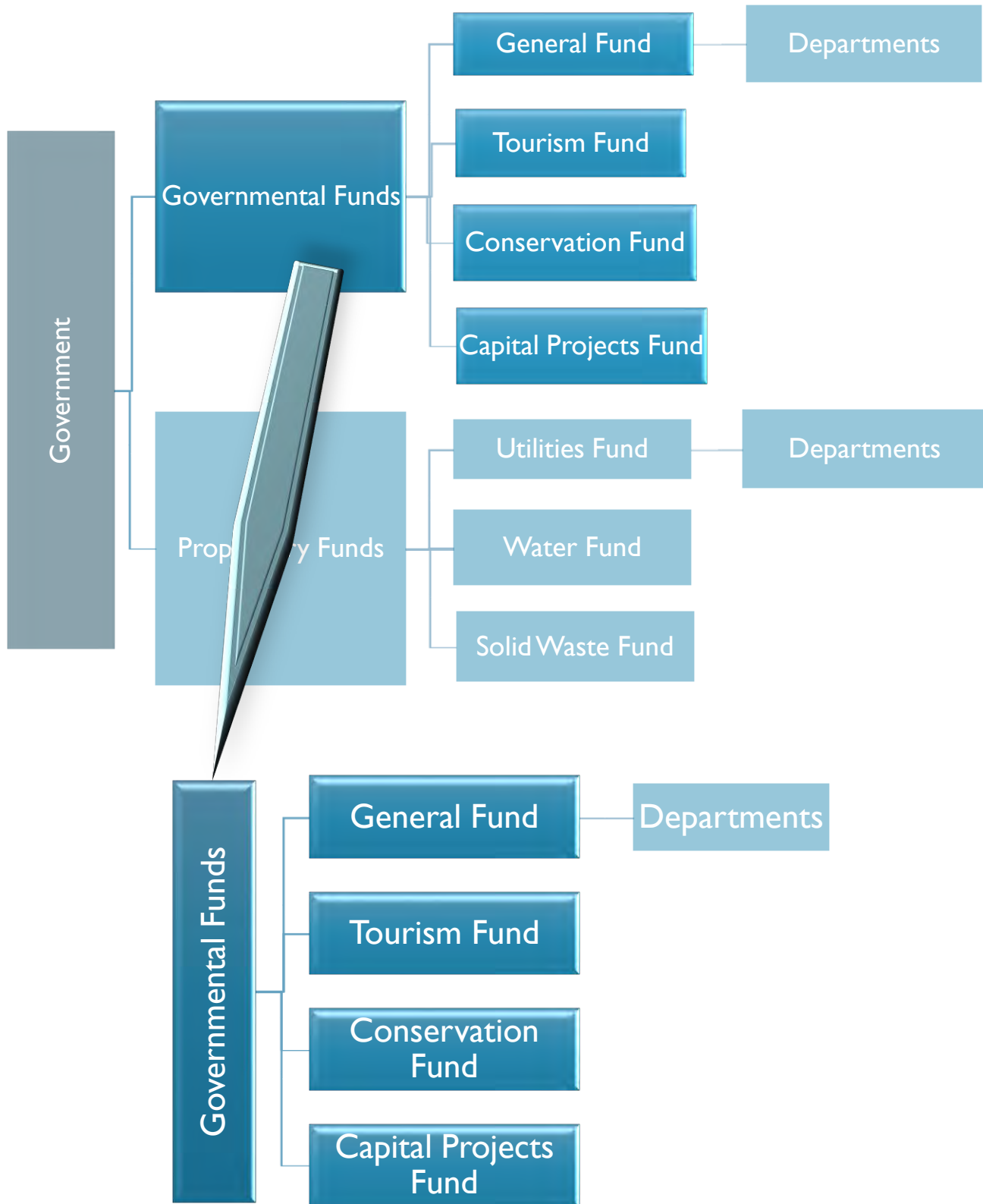
The General Fund is the main operating fund for the town to provide government services to the public. This is the largest fund in the finance structure and is subdivided into various departments for increased resource control, accountability, and mission segregation.

The Tourism Fund is a small fund, and it is funded through a fee levied on lodging businesses. These funds used to promote and market Palisade to potential visitors.

The Conservation Fund, also a relatively small fund, is funded solely through revenue apportioned from the Colorado Lottery and the revenue in this fund is restricted in use to the building or improvement of parks and open spaces within the town.

The Capital Projects Fund is for tracking the expenditures of resources in the construction or completion of large capital projects. Once these projects are completed, the assets are transferred to the appropriate fund. This fund does not accumulate assets over the long term.

ORIENTATION MAP

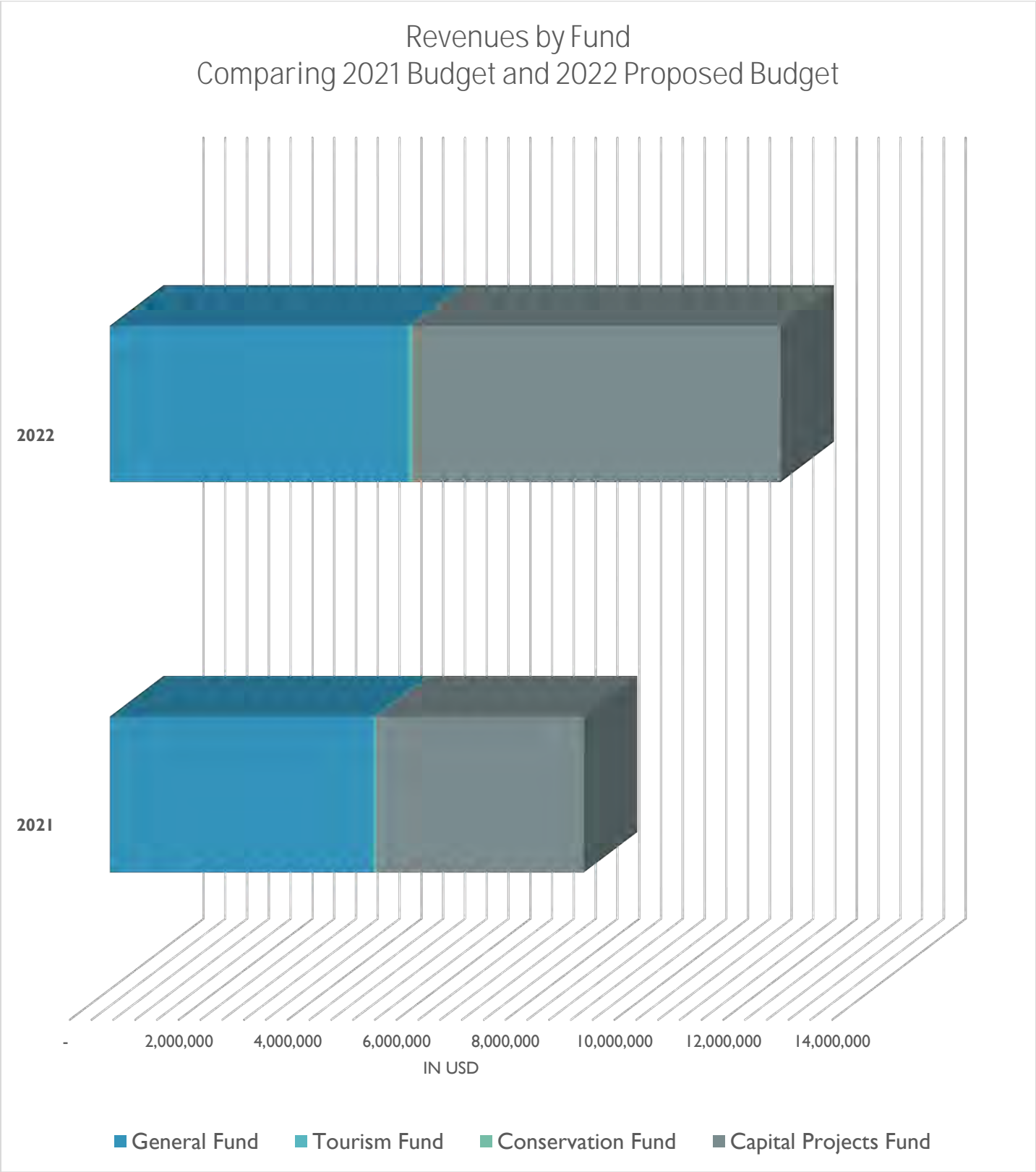


SUMMARY BY GOVERNMENTAL FUND

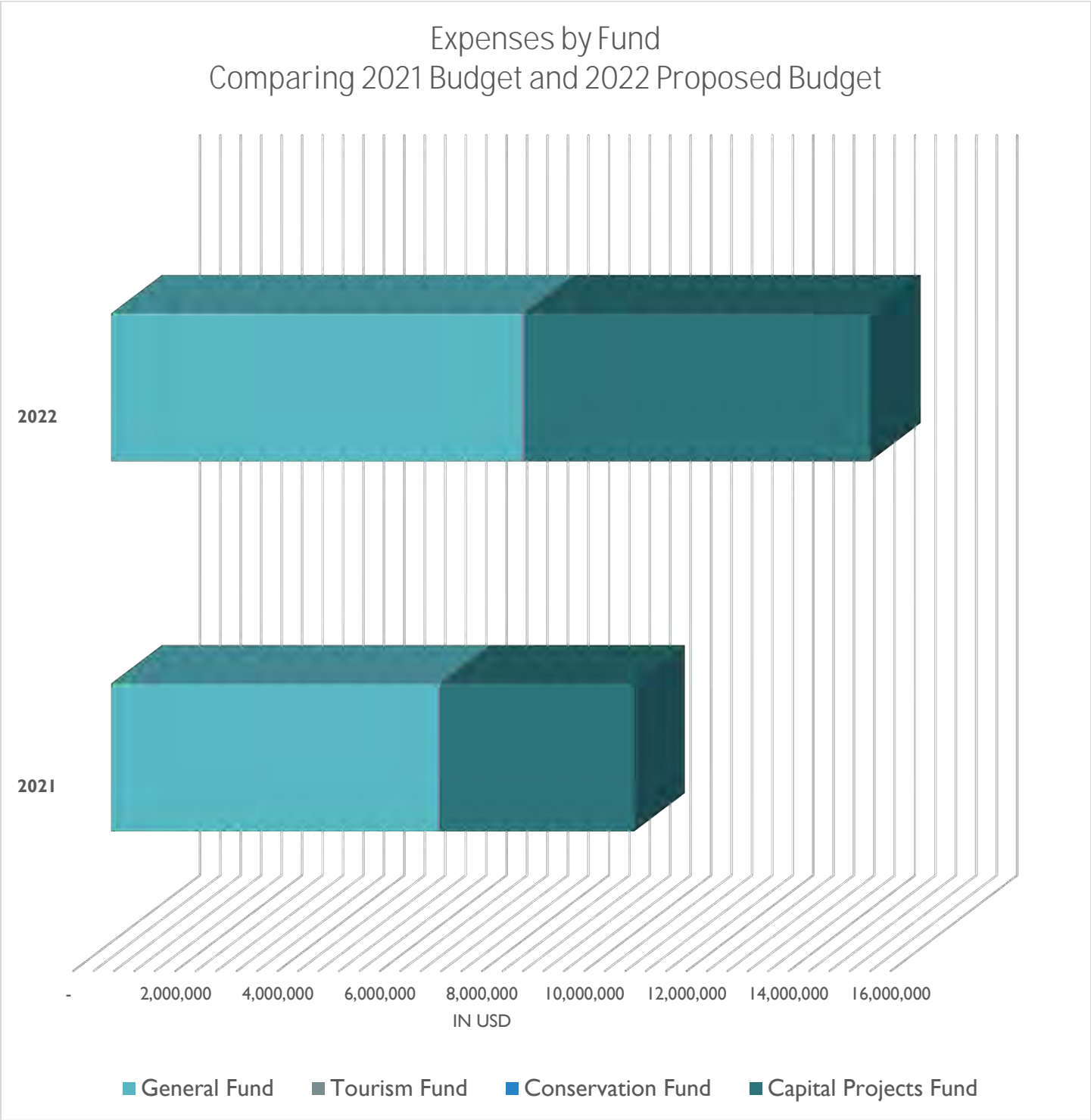
Through analysis of the following table, the relative size as measured by revenue and expense becomes apparent when comparing the General Fund to the Tourism and Conservation Funds. The General Fund is much larger in both revenue and expense than the other two funds. It may be helpful to think of the Governmental Funds as specifically the General Fund. Even though this is not technically accurate, the General Fund is responsible for such a large portion of the revenues and expenses, the other funds may become a distraction when evaluating this budget. The Capital Projects Fund is only used to track the completion of capital projects. It only has two funding sources, grants, and transfers from other Town funds. As a result, \$2,812,364 is counted as an expenditure in both the General Fund and Capital Projects Fund. In the General Fund, this expenditure is the transfer to the Capital Projects Fund. This same amount is shown as a revenue in the Capital Projects Fund.

Governmental Funds Revenue to Expense Summary						
Revenues						
	2019	2020	2021	2021	2022	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Fund						
General Fund	5,813,698	6,575,779	4,827,700	6,088,974	5,480,733	14%
Tourism Fund	51,469	61,385	50,000	72,766	55,000	10%
Conservation Fund	34,115	28,833	20,000	19,296	20,000	0%
Capital Projects Fund	-	-	3,800,000	909,800	6,760,000	78%
	5,899,282	6,665,997	8,697,700	7,090,835	12,315,733	42%
Expenses						
	2019	2020	2021	2021	2022	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Fund						
General Fund	4,616,022	4,641,058	6,384,555	5,042,671	8,024,345	26%
Tourism Fund	54,082	32,001	43,400	56,490	55,000	27%
Conservation Fund	7,964	63,747	-	-	10,000	
Capital Projects Fund	-	-	3,800,000	806,482	6,760,000	78%
	4,678,069	4,736,806	10,227,955	5,905,643	14,849,345	45%

As discussed above, these bar graphs show the relative size of the General Fund in comparison to the Tourism and Conservation Fund in terms of revenue and expense.



The General Fund expenses are compared to the Tourism and Conservation Fund in the below bar graph. Both the General Fund and Capital Projects Funds are grossed up in this representation by not eliminating interfund transfers.



This graphical representation shows the relative size disparity between the General Fund and Capital Projects Fund as compared to the other funds classified as governmental funds. The general fund is many orders of magnitude larger than the other funds in both expenses and revenue.

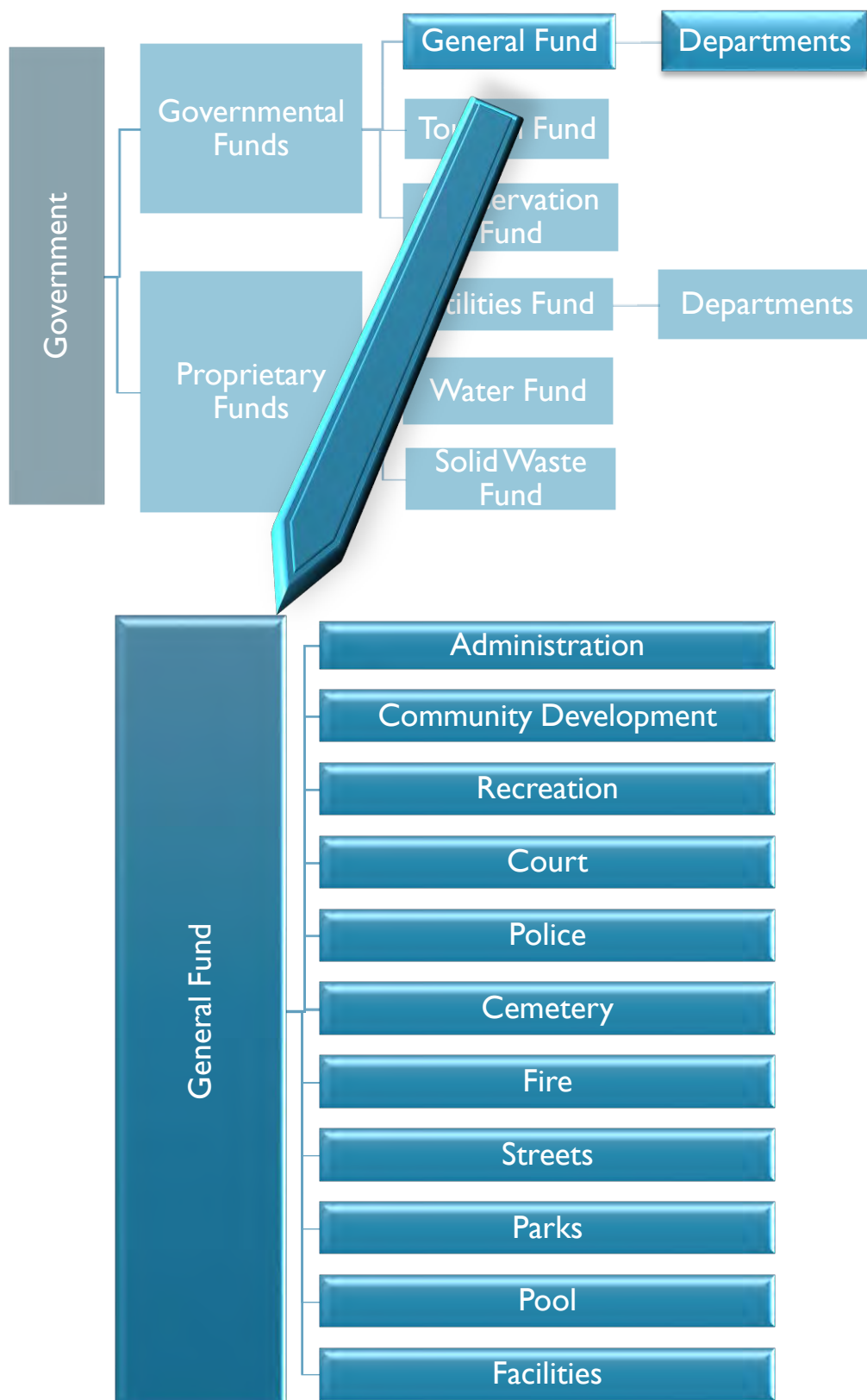
GENERAL FUND

The General Fund is the primary operating fund for the town to provide governmental services to its citizens. These services include, Police services, Fire/Emergency Medical services, street maintenance, cemetery care, parks, pool, and community development.

The General Fund obtains most of its revenue from sales and property taxes. In the 2022 budget, there is a large increase of revenue from donations. The Town is seeking private partners to help construct the community clinic. This is the reason for this large increase.

The fund balance analysis shows the changes in fund balance from year to year. A fund balance can be thought of as accumulated profit or loss throughout the entity's life cycle. There has been a positive trend in the fund balance year to year in this analysis and there is an estimated General Fund balance of \$9,183,608 at the beginning of 2022. If this was business accounting, this balance could be thought of as the equity in the business or the pool from which dividends could be distributed. The town government is not a business, and this balance has a different meaning. This balance is the amount of revenue in excess of expenditures from one year to the next. A government can build these resources to save-up for capital improvements, increased services, and infrastructure repairs, maintenance, and improvement. For the 2022 budget, we are proposing a decrease of \$1,851,671 to the fund balance. This means that we will fund some of these capital improvement projects in the Capital Projects Fund with excess revenue saved from previous years. The Capital Projects Fund will be funded through a transfer from the General Fund and associated grant receipts.

ORIENTATION MAP



General Fund

Fund Balance

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Beginning Fund Balance	3,920,046	5,117,722	5,667,914	7,055,443	8,101,746	43%
Net Change in Available Fund Balance	1,197,676	1,934,721	(1,556,854)	1,046,303	(2,543,612)	63%
Ending Fund Balance	5,117,722	7,052,443	4,111,060	8,101,746	5,558,134	35%

Fund Balance Detail

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Restricted for Tabor	159,246	177,482	191,537	151,280	240,730	26%
Restricted Traffic Impact Fees	299,360	261,300	-	284,068	-	
Non-spendable	76,157	50,835	70,000	55,000	70,000	0%
Cemetery Perpetual Care	114,995	118,424	125,636	121,977	129,405	3%
Operating Reserve	915,106	1,004,996	1,206,925	1,522,244	1,370,183	14%
Unassigned Fund Balance	3,552,858	5,439,406	2,516,962	5,967,177	3,747,815	49%
Ending Fund Balance	5,117,722	7,052,443	4,111,060	8,101,746	5,558,134	35%

Note: In the above Fund Balance table there is a projected decrease in the fund balance of \$2,543,612. There is \$2,812,364 being transferred to the Capital Projects Fund for the construction of capital projects in the Town. This transfer causes the fund balance to be projected as a decrease. Excluding these capital projects, the fund balance would be projected to increase which means that the continual operations and small capital improvement projects of the General Fund are fully funded with current year revenue.

General Fund Revenue to Expense Summary

Revenues by Source

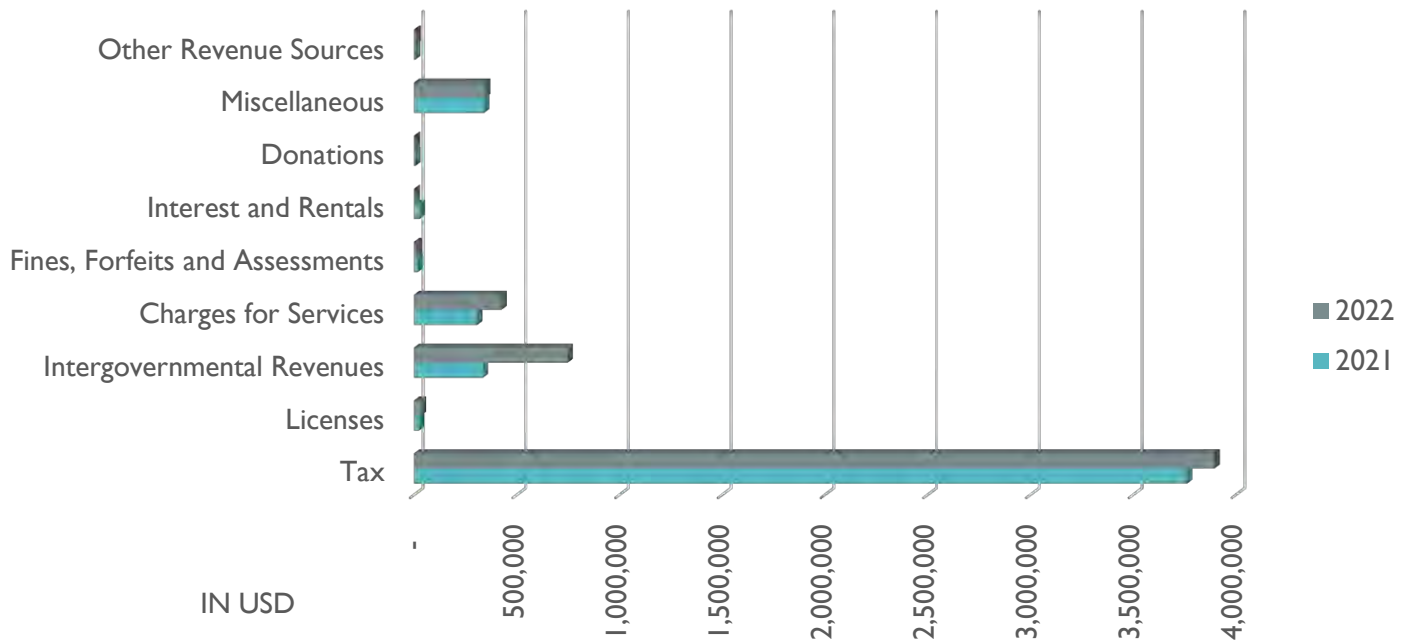
Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Tax	4,301,749	5,297,735	3,763,500	4,599,882	3,896,825	4%
Licenses	52,709	27,893	24,500	38,530	33,500	37%
Intergovernmental Revenues	559,361	925,075	334,500	700,046	748,200	124%
Charges for Services	446,166	219,169	307,200	635,504	426,163	39%
Fines, Forfeits and Assessments	29,611	24,449	18,000	12,648	14,718	-18%
Interest and Rentals	70,884	25,085	28,000	3,113	3,000	-89%
Donations	550	11,075	6,000	5,727	4,000	-33%
Miscellaneous	345,241	42,593	341,000	64,615	346,327	2%
Other Revenue Sources	7,427	2,705	5,000	28,909	8,000	60%
	5,813,698	6,575,779	4,827,700	6,088,974	5,480,733	14%

Expenses by Type

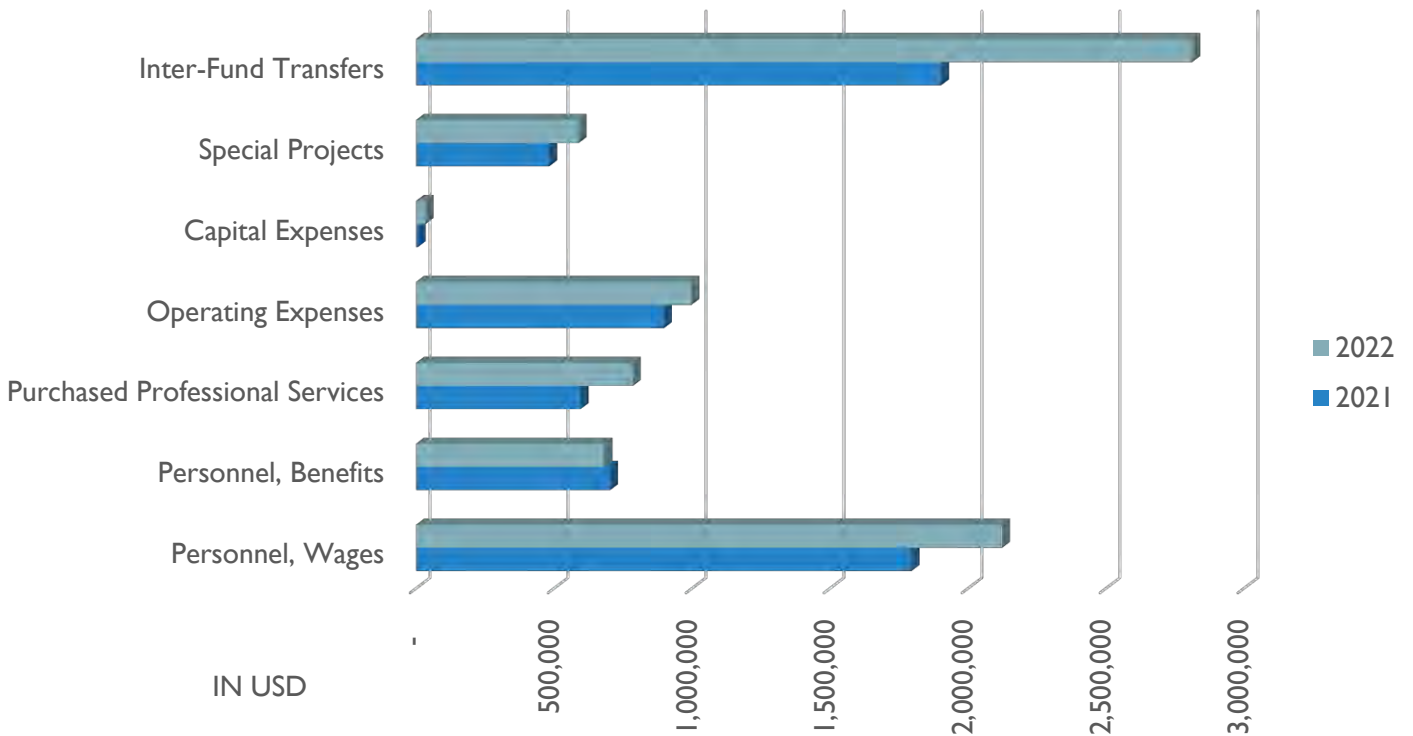
Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages	1,791,784	1,902,100	1,795,600	1,685,825	2,123,400	18%
Personnel, Benefits	616,656	611,817	703,391	588,222	682,981	-3%
Purchased Professional Services	541,169	566,904	596,500	753,773	785,200	32%
Operating Expenses	858,883	1,117,653	898,200	898,109	997,400	11%
Capital Expenses	511,225	152,323	6,000	200,538	34,000	467%
Special Projects	296,306	290,261	482,500	106,204	589,000	22%
Inter-Fund Transfers	-	-	1,902,364	810,000	2,812,364	48%
	4,616,022	4,641,058	6,384,555	5,042,671	8,024,345	26%

Note: The Inter-Fund Transfers account is used to record the transfer of resources to the Capital Projects Fund. This General Fund expenditure is recorded in the Capital Projects Fund as revenue and will be used for capital projects.

General Fund Revenue by Source Comparing 2021 Budget to 2022 Proposed Budget



General Fund Expenses by Type Comparing 2021 Budget to 2022 Proposed Budget



General Fund

Revenue

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Taxes							
001-000-3101	PROPERTY TAXES	381,226	441,701	451,500	499,179	460,000	2%
001-000-3102	SPEC OWNERSHIP TAX	209,790	64,700	50,000	40,615	35,000	-30%
001-000-3103	MUNICIPAL TAX	64,920	133	-	373	-	
001-000-3104	SALES TAX	3,543,825	4,686,541	3,200,000	3,074,759	3,300,000	3%
001-000-3105	CIGARETTE TAX	2,710	3,004	2,000	1,825	1,825	-9%
001-000-3106	FRANCHISE TAX	99,278	101,656	60,000	94,843	100,000	67%
Category Total		4,301,749	5,297,735	3,763,500	3,711,593	3,896,825	4%
Licenses							
001-000-3201	BUSINESS LICENSES	46,682	25,530	20,000	33,213	30,000	50%
001-000-3202	LIQUOR LICENSES	3,295	2,098	3,000	4,760	3,000	0%
001-000-3203	PERMITS	2,732	265	1,500	556	500	-67%
Category Total		52,709	27,893	24,500	38,530	33,500	37%
Intergovernmental Revenues							
001-000-3107	SEVERANCE TAX	26,327	13,063	10,000	-	-	-100%
001-000-3108	MINERAL LEASE TAXES	20,956	8,958	-	-	-	
001-000-3301	FIRE DISTRICT REIMBRSMT	850	-	-	-	-	
001-000-3302	APP MV REGISTRATIONS	5,425	6,606	4,000	3,742	3,500	-13%
001-000-3303	MOTOR VEH HWY TAX	3,720	4,411	3,500	2,716	2,700	-23%
001-000-3304	HUTF/HIWAY USERS TAX FUND	87,430	65,286	65,000	35,531	65,000	0%
001-000-3305	COUNTY ROAD & BRIDGE	4,751	6,612	7,000	7,814	7,000	0%
001-000-3306	FEDERAL ASSET SHARING-MCSO	-	-	-	-	-	
001-000-3307	FEDERAL GRANT	-	49,830	-	343,846	340,000	
001-000-3308	STATE GRANTS	130,782	469,571	-	54,545	25,000	
001-000-3309	ROAD & STREET RECONSTRUCTION	-	-	-	-	-	
001-000-3310	DOLA MAIN STREET GRANT	-	-	-	-	-	
001-000-3311	PRFPD REIMBURSEMENT OPERATING	126,350	126,000	115,000	121,091	120,000	4%
001-000-3312	PRFPD REIMBURSEMENT CAPITAL	10,000	12,000	10,000	10,909	15,000	50%
001-000-3313	MESA CNTY PUBLIC SAFETY ALLOCA	142,770	162,738	120,000	117,724	170,000	42%
001-000-3315	EL POMAR EQUIPMENT GRANT	-	-	-	-	-	
001-000-3317	AGNC GRANT	-	-	-	2,127	-	
001-000-3319	FML STREETS GRANT	-	-	-	-	-	
Category Total		559,361	925,075	334,500	700,046	748,200	124%

General Fund

Revenue

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Charges for Service							
001-000-3401	CEMETERY-GRAVE LOTS SALES	11,600	17,445	14,000	24,655	12,000	-14%
001-000-3402	CEMETERY-VAULT SALES	-	600	500	6,055	500	0%
001-000-3403	CEMETERY-GRAVE OPENINGS	9,300	12,400	11,000	20,400	11,000	0%
001-000-3404	CEMETERY-DEVELOPMENT	4,050	5,275	4,000	8,291	4,000	0%
001-000-3405	CEMETERY - PERPETUAL CARE	8,400	15,940	9,000	22,364	8,000	-11%
001-000-3406	CEMETERY - OVERTIME ASSESS	650	2,200	2,500	4,800	3,000	20%
001-000-3407	MEMORIAL BENCHES	85	-	-	-	-	-
001-000-3408	POOL USE FEES	38,344	14,681	42,000	39,946	36,000	-14%
001-000-3409	SWIM LESSONS	-	-	-	-	-	-
001-000-3410	POOL SALES OTHERS	-	-	-	-	-	-
001-000-3411	POOL LOCKER RENTALS	-	-	-	-	-	-
001-000-3412	POOL SPECIAL EVENTS	-	-	-	682	625	-
001-000-3413	EMS FEES	130,427	100,153	175,000	280,274	275,000	57%
001-000-3414	RESCUE FEES / FIRE	-	-	-	-	-	-
001-000-3415	COMMUNITY CENTER USER FEES	8,334	2,725	10,000	9,194	8,000	-20%
001-000-3416	CENTER-GUARDS FEES	-	-	-	-	-	-
001-000-3417	GYMNASIUM USAGE FEE	3,673	1,783	2,000	2,310	2,000	0%
001-000-3418	PARK FEES	4,118	1,225	4,000	5,546	4,000	0%
001-000-3419	VEH INSPECTION FEES	340	260	400	393	393	-2%
001-000-3421	SURCHARGE/PD TRAINING	1,998	1,771	1,600	1,009	1,009	-37%
001-000-3422	POLICE COMM SURCHARGE	7,974	7,185	5,500	4,036	4,036	-27%
001-000-3423	ZONING & SUBDVSN FEES	8,525	7,934	5,000	8,149	25,000	400%
001-000-3424	CASH IN LIEU PARK FEES	-	-	-	149,403	10,000	-
001-000-3425	TRAFFIC IMPACT FEE	186,450	2,720	5,000	22,768	5,000	0%
001-000-3426	DEVELOPER REIMBURSEMENT FEES	-	768	-	-	-	-
001-000-3427	FIRST STREET IMPROVEMENTS	-	-	-	-	-	-
001-000-3428	KLUGE SID	-	-	-	-	-	-
001-000-3429	SCHOOL LAND DEDICATION FEE	2,760	1,840	-	1,004	-	-
001-000-3430	RECREATION PROGRAMS	553	68	-	931	500	-
001-000-3431	STREET SID's	14,570	14,432	15,000	14,425	13,000	-13%
001-000-3433	POLICE RECORD REQUESTS	49	4	100	11	-	-100%
001-000-3434	REGISTERED SEX OFFENDER FEES	260	40	100	131	100	0%
001-000-3605	EMS CPR CLASS	3,706	200	500	-	-	-100%
Category Total		446,166	211,649	307,200	626,777	423,163	38%
Fines, Forfeits and Assessments							
001-000-3501	COURT COSTS	2,980	2,990	3,000	2,178	2,500	-17%
001-000-3504	RESTITUTION	3,170	(111)	-	218	218	-
001-000-3506	FINES & FORFEITURES	23,461	21,570	15,000	10,252	12,000	-20%
Category Total		29,611	24,449	18,000	12,648	14,718	-18%
Interest and Rentals							
001-000-3601	INTEREST	70,884	25,085	28,000	3,113	3,000	-89%
Category Total		70,884	25,085	28,000	3,113	3,000	-89%
Donations							
001-000-3602	DONATIONS - FIRE DEPT.	150	3,506	4,000	3,818	2,000	-50%
001-000-3603	DONATIONS - CEN-TEN	-	-	-	-	-	-
001-000-3604	DONATIONS OTHER	400	6,319	2,000	1,909	2,000	0%
001-000-3606	ART ON THE CORNER	-	1,250	-	-	-	-
Category Total		550	11,075	6,000	5,727	4,000	-33%

General Fund

Revenue							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Miscellaneous							
001-000-3607	MISC REVENUE	2,828	863	3,000	13,372	3,000	0%
001-000-3613	PEACH FESTIVAL	100	-	-	-	-	
001-000-3614	WINEFEST	4,900	-	5,000	5,400	-	-100%
001-000-3615	CAMEO LAND LEASE	3,680	21,258	13,000	6,946	8,000	-38%
001-000-3616	SUNDAY MARKET	27,278	20,472	20,000	38,570	35,000	75%
001-000-3617	SPECIAL EVENTS	-	-	-	327	327	
001-000-3618	TOUR OF THE VINEYARDS	-	-	-	-	-	
001-000-3619	RENAISSANCE FESTIVAL	21,405	-	-	-	-	
001-000-3620	BLUE GRASS FESTIVAL	285,050	-	300,000	-	300,000	0%
Category Total		345,241	42,593	341,000	64,615	346,327	2%
Transfers from Other Funds							
		-	-	-	-	-	
Category Total		-	-	-	-	-	
Other Revenue Sources							
001-000-3608	SALE OF ASSETS	7,427	2,705	5,000	28,909	8,000	60%
001-000-3609	LAND SALE PROCEEDS	-	-	-	-	-	
001-000-3621	LEASES	-	7,520	-	8,727	3,000	
Category Total		7,427	10,225	5,000	37,636	11,000	120%
Total Revenue		5,813,698	6,575,779	4,827,700	5,200,685	5,480,733	14%

GENERAL FUND DEPARTMENTAL BUDGETS

The General Fund is the primary operating fund for the town to provide governmental services to its residents. This fund largely obtains its revenue from taxes rather than user fees or other sources of revenue. The services provided under this fund are largely available to all people without additional fee or with a substantial reduction in fees that would have to be charged to recover costs. To manage these services and the resources used to provide these services, the expenses that are incurred in the general fund are tracked by department. The department is a division of the total expense profile for the fund and each division is given a manager who is responsible for providing the services to the public and managing the resources appropriated to his/her department.

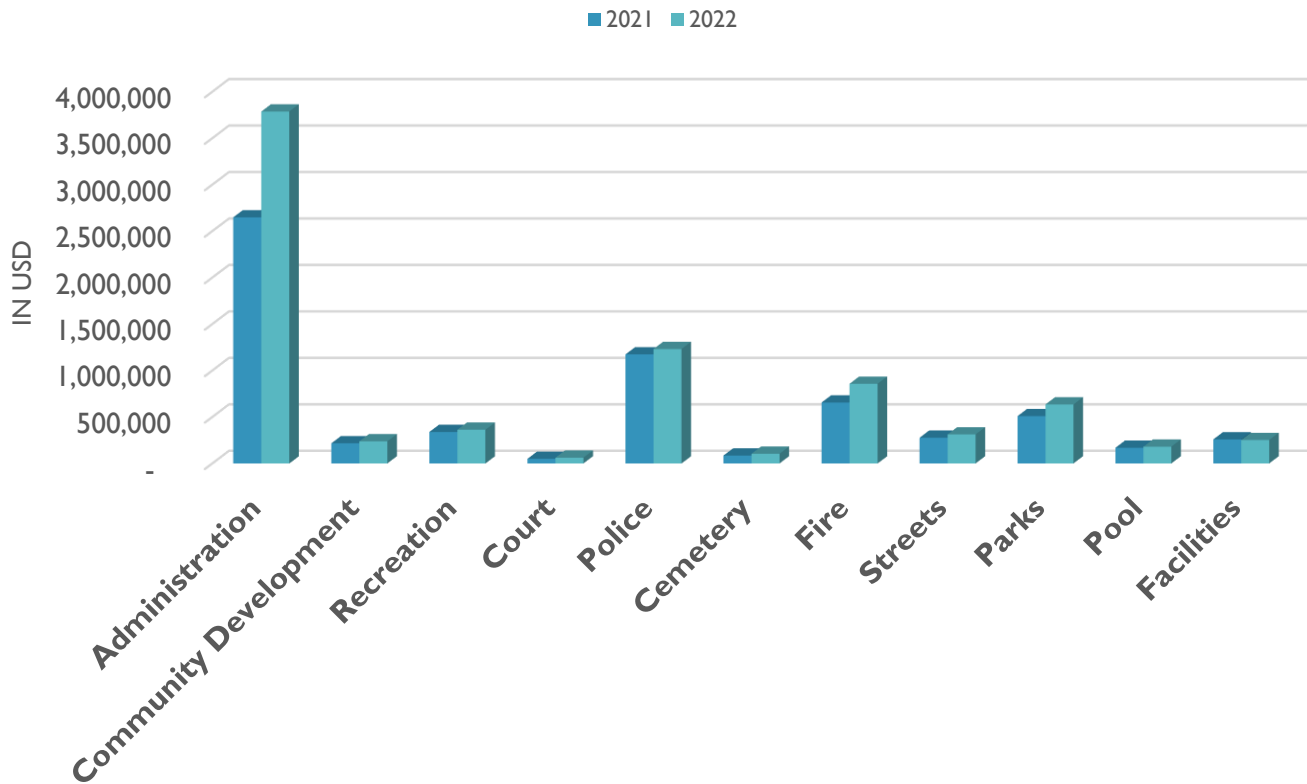
This section provides a detailed description of the expenses by department and the relative allocation of resources between departments. This section serves as the most detailed look at the budget and the reader can examine the cost of each service the town provides and how the taxes that are remitted are used to provide those services. Furthermore, there is a description of each department to orient the reader to the purpose of the department and the services that the department provides to the public.

The following is a table and chart that show each General Fund department and their relative allocation of resources.

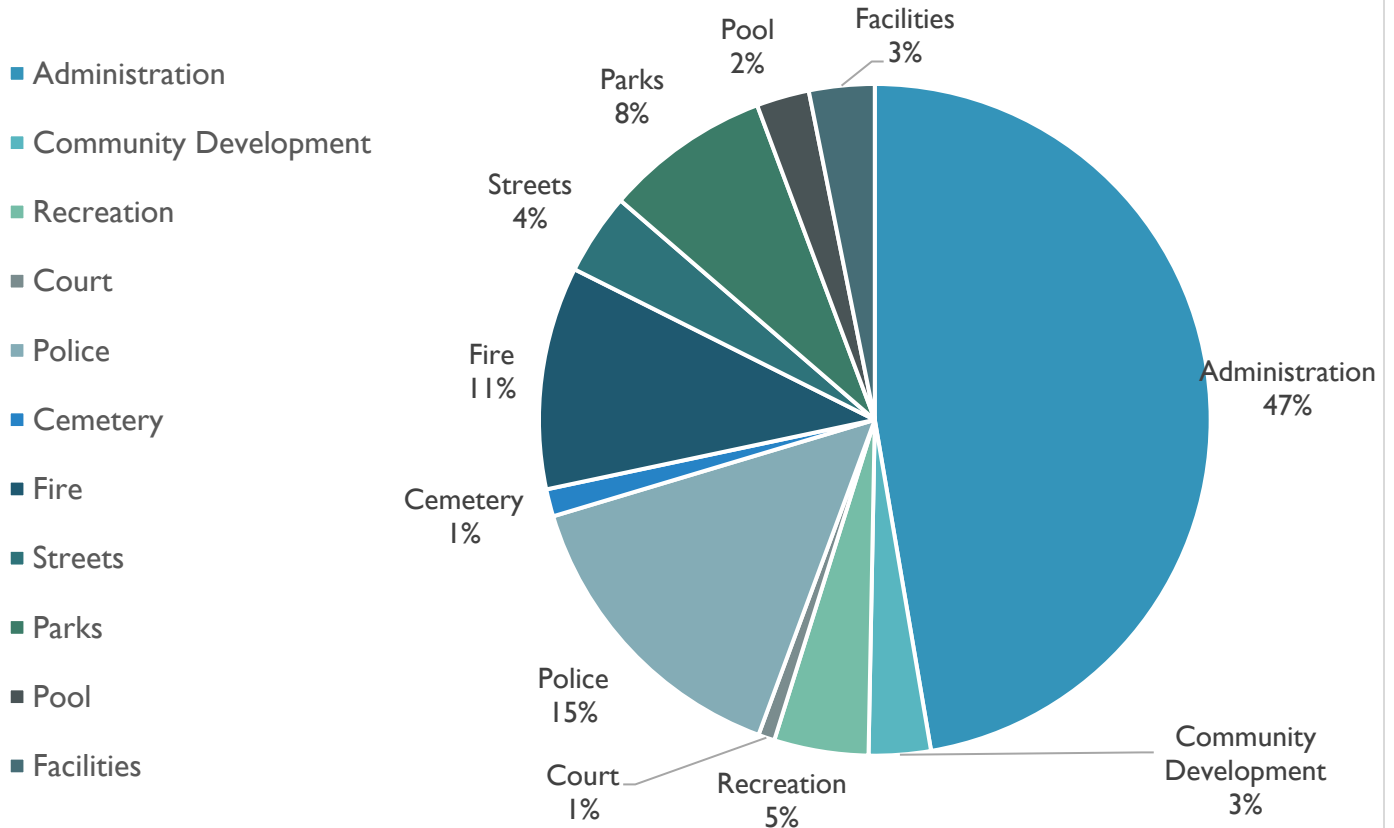
General Fund Expenses by Department

Expenses						
	2019	2020	2021	2021	2022	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Department						
Administration	887,898	975,028	2,648,429	1,625,716	3,786,888	43%
Community Development	468,695	251,985	217,067	212,805	238,167	10%
Recreation	82,577	96,592	338,949	128,250	363,041	7%
Court	53,815	54,974	50,074	34,404	62,404	25%
Police	1,132,838	1,113,938	1,173,854	1,115,491	1,231,475	5%
Cemetery	75,752	85,783	85,221	77,695	104,812	23%
Fire	659,517	586,080	656,103	775,622	857,331	31%
Streets	496,386	431,256	277,354	311,528	312,581	13%
Parks	336,578	442,037	509,415	310,478	634,988	25%
Pool	203,883	103,824	169,000	149,346	180,500	7%
Facilities	218,029	499,561	259,089	301,337	252,158	-3%
Total	4,615,969	4,641,058	6,384,555	5,042,671	8,024,345	26%

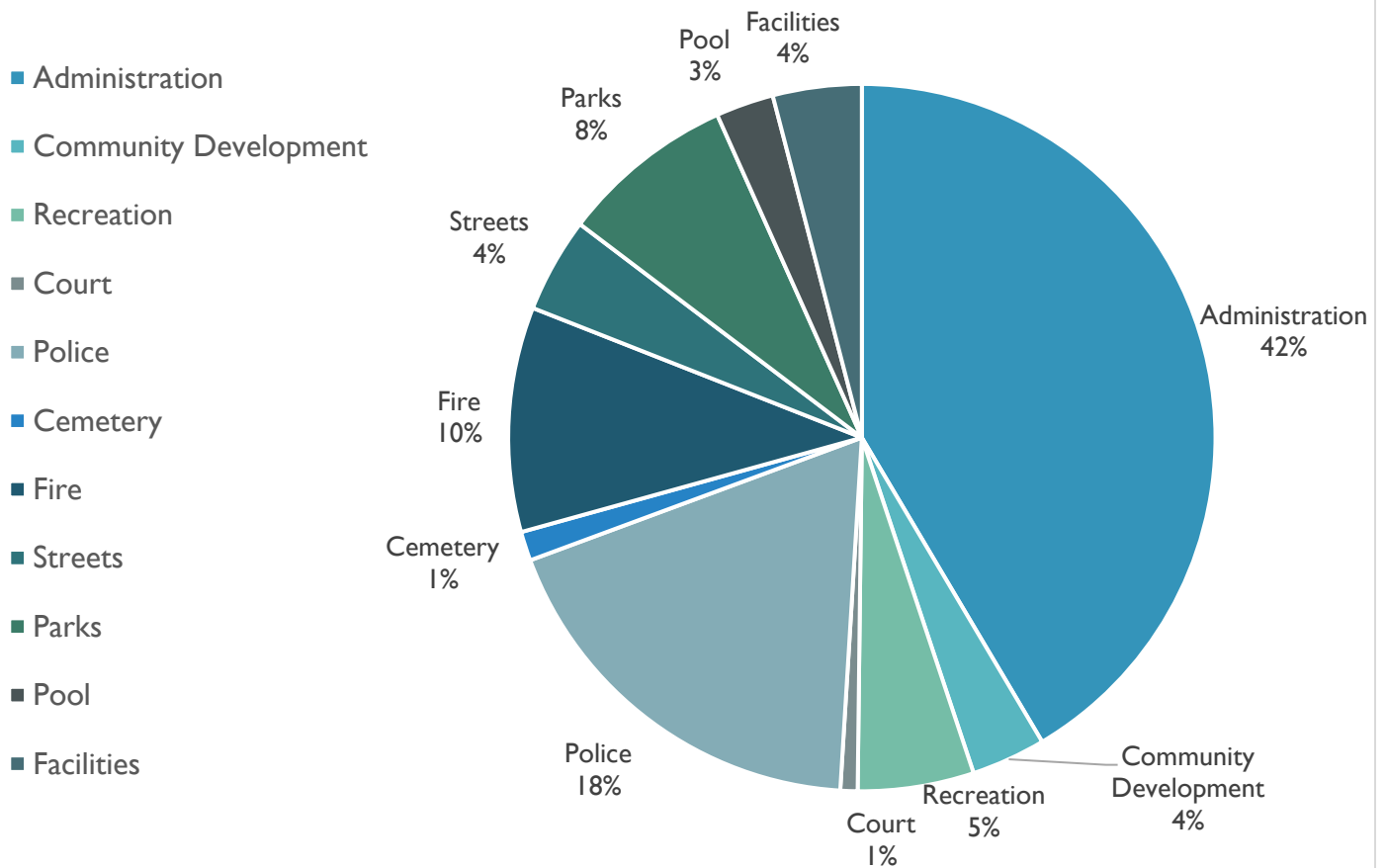
General Fund Expenses by Department Comparing 2021 Budget to 2022 Proposed Budget



2022 General Departmental Expense Allocation



2021 Budgeted General Fund Departmental Expense Allocation



ADMINISTRATION

The administration department provides financial, planning, and coordination services to all other departments. This department facilitates communication with the public and provides for liaison with the Board of Trustees. This department generates reports that are for internal and public consumption to facilitate oversight and transparency. Elections are also managed in this department.

The focus of the administration department is to facilitate communication, planning, coordination, and execution of services to the public through all other departments and funds in the town.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There are 1.95 full time employees budgeted in the Administration Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Town Manager	50%	1040 Hours
Town Clerk	50%	1040 Hours
Accounting Manager	45%	936 Hours
Accountant	50%	1040 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Finance Director	70%	910 Hours
Administrative Assistant	100%	1040 Hours
Administrative Assistant	20%	208 Hours
Administrative Assistant	100%	1040 Hours

In addition to full-time and part-time positions in this department, wages are also paid to members of the Board of Trustees and the Planning Commission. There are 7 members of the Board of Trustees and 6 members of the Planning Commission.

Administration is also the department that is used when funds are transferred from the General Fund to another Fund. This year the Administration Department is budgeting a transfer of \$2,812,363 to the Capital Projects Fund. This is the reason that the expenses in the Administration Department look much higher than the funding for the rest of the departments. This transfer is to support the buildout of Town infrastructure.

General Fund

Administration

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-010-5110	WAGES-TRUSTEES	18,000	19,930	19,000	18,131	19,000	0%
001-010-5111	WAGES-BOARDS	-	-	7,000	-	6,000	-14%
001-010-5120	WAGES-FULL TIME	281,887	255,887	125,000	138,641	152,000	22%
001-010-5121	WAGES-PART TIME	51,263	63,654	91,000	73,320	96,000	5%
001-010-5122	WAGES-TEMPORARY	-	-	-	-	-	-
001-010-5123	WAGES-OVERTIME	-	-	1,200	-	1,500	25%
Category Total		351,150	339,471	243,200	230,092	274,500	13%
Personnel, Benefits							
001-010-5150	HEALTH/DENTAL	40,849	46,863	55,000	37,232	32,000	-42%
001-010-5151	LIFE/LTD INSURANCE	3,276	2,908	3,000	1,082	1,800	-40%
001-010-5152	FICA/MEDICARE	29,516	28,077	18,605	17,659	20,999	13%
001-010-5153	ICMA 401K	10,786	9,580	6,310	6,323	7,675	22%
001-010-5155	WORKERS COMP. INSURANCE	1,608	2,205	2,800	1,570	3,000	7%
001-010-5156	UNEMPLOYMENT INSURANCE	1,212	778	800	930	1,200	50%
Category Total		87,247	90,411	86,515	64,797	66,674	-23%
Purchased Professional Services							
001-010-5209	PROFESSIONAL SERVICES	120,717	88,727	84,000	98,322	135,000	61%
001-010-5214	AUDIT	6,650	6,650	7,000	7,636	7,000	0%
001-010-5232	CNTY TREASURER'S FEES	7,921	9,085	14,000	10,215	15,000	7%
001-010-5238	INFORMATION TECHNOLOGY	128,177	119,396	125,000	239,636	225,000	80%
Category Total		263,464	223,858	230,000	355,810	382,000	66%
Operating Expense							
001-010-5201	OFFICE SUPPLIES	6,722	6,053	7,500	6,035	7,500	0%
001-010-5202	OPERATING SUPPLIES	18,940	18,385	15,000	16,664	15,000	0%
001-010-5203	BOARD TRAVEL	540	-	3,000	2,239	3,000	0%
001-010-5204	POSTAGE	2,697	5,000	5,000	2,538	5,000	0%
001-010-5205	DUES & SUBSCRIPTIONS	10,090	3,432	5,000	9,034	6,500	30%
001-010-5206	UTILITIES	5,201	6,975	7,000	6,557	8,000	14%
001-010-5207	TRAVEL & TRAINING	7,782	2,826	15,000	5,874	15,000	0%
001-010-5208	PRINTING & PUBLSHG	6,857	4,223	5,000	1,982	2,500	-50%
001-010-5211	LIABILITY INSURANCE	66,359	72,493	72,100	75,423	72,100	0%
001-010-5212	EQUIPMENT RENTAL	7,764	7,342	8,500	8,572	8,500	0%
001-010-5215	ELECTION EXPENSES	-	10,627	-	-	14,000	-
001-010-5217	RIVERFRONT COMMISSION FUNDING	3,269	3,269	3,500	3,566	3,500	0%
001-010-5235	TRANSIT PRO-RATION	30,000	12,826	20,000	11,345	20,000	0%
001-010-5236	TELEPHONE	10,317	20,490	6,000	4,735	6,000	0%
001-010-5239	CODIFICATION	747	705	3,000	2,494	3,000	0%
001-010-5258	LOCAL MEETING/TRAINING	2,131	335	750	578	750	0%
001-010-5259	CELL PHONE	1,804	50	-	-	1,000	-
001-010-5260	SMALL EQUIPMENT	7,883	7,813	10,000	2,411	10,000	0%
001-010-5261	DRAINAGE FEES	(11,165)	(2,339)	-	2,271	-	-
001-010-5875	BOARD ROOM MONITOR	3,085	-	-	-	-	-
Category Total		181,024	180,505	186,350	162,318	201,350	8%
Inter-Fund Transfer							
001-010-5264	TRANSFER TO CAPITAL PROJECTS FUND	-	-	1,902,364	810,000	2,812,364	48%
Category Total		-	-	1,902,364	810,000	2,812,364	48%

General Fund

Administration

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects							
001-010-5256	COMP PLAN	-	-	-	-	50,000	
	Category Total	-	-	-	-	50,000	
Total Expenses		882,886	834,245	2,648,429	1,623,016	3,786,888	43%

General Fund

Administration

Project Listing

Description	Funding Source	Funding Detail	2020 Budget
General Fund Transfer to Capital Projects	Town	100%	2,812,364
Total Projects			2,812,364

CEMETERY

The Palisade Municipal Cemetery is owned and operated by the Town of Palisade, Colorado, under the supervision of the Board of Trustees and pursuant to Ordinance 244.

PRIOR YEAR ACCOMPLISHMENTS

- Corrected improper placement of the markers in the “new section” of the cemetery.
- Installed an AC unit in cemetery shop
- Enhanced soil sifting rack to be more efficient
- New cement blocks for dirt and gravel storage

2022 GOALS

- Continue the perpetual care of the cemetery.
- Add clean surface topsoil and grass seed to level low spots in the turf.
- Repair fence surrounding the shop and storage area

2022 CAPTIAL EQUIPMENT

- Replace casket lowering device and funeral equipment

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There is 1 full-time employee budgeted in the Cemetery Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Maintenance Worker	100%	2080 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The Cemetery Department does not have any part-time positions budgeted for 2022.

General Fund

Cemetery

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-035-5120	WAGES-FULL TIME	43,020	44,246	46,000	45,539	57,000	24%
001-035-5121	WAGES-PART TIME	-	-	-	-	-	
001-035-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-035-5123	WAGES-OVERTIME	-	-	1,200	-	1,000	-17%
Category Total		43,020	44,246	47,200	45,539	58,000	23%
Personnel, Benefits							
001-035-5150	HEALTH/DENTAL	15,619	16,057	18,000	16,226	12,000	-33%
001-035-5151	LIFE/LTD INSURANCE	385	761	800	279	450	-44%
001-035-5152	FICA/MEDICARE	3,241	3,376	3,611	3,464	4,437	23%
001-035-5153	ICMA 401K	2,134	2,229	2,360	2,274	2,900	23%
001-035-5155	WORKERS COMP. INSURANCE	1,529	1,418	1,800	1,025	1,900	6%
001-035-5156	UNEMPLOYMENT INSURANCE	168	107	150	170	225	50%
Category Total		23,076	23,948	26,721	23,438	21,912	-18%
Purchased Professional Services							
001-035-5261	CONTRACTUAL SERVICES	800	-	1,000	-	1,000	0%
Category Total		800	-	1,000	-	1,000	0%
Operating Expenses							
001-035-5202	OPERATING SUPPLIES	783	561	1,500	185	1,500	0%
001-035-5203	REPAIRS/MAINT.-GROUNDS	4,150	2,188	3,000	4,609	6,500	117%
001-035-5206	UTILITIES	935	795	800	1,679	1,900	138%
001-035-5218	GASOLINE/DIESEL	2,267	1,439	1,500	2,244	2,500	67%
001-035-5221	REPAIR & MAINT/EQUIPMENT	14	-	1,500	-	1,500	0%
001-035-5260	SMALL EQUIPMENT	706	12,606	2,000	-	10,000	400%
Category Total		8,856	17,589	10,300	8,717	23,900	132%
Total Expenses		75,752	85,783	85,221	77,695	104,812	23%

COMMUNITY DEVELOPMENT

The purpose of the Community Development Department is to provide for orderly and efficient growth and development of the Town and protection of the quality of life for its residents and the business community. The Community Development Department includes current and long-range planning activities. A major part of these activities includes processing land development applications for annexations, subdivisions, site plans, conditional use permits, easement and right-of-way vacations and dedications, rezones, variances, and others. The Department provides the front-line resources to assist customers requiring building permits as well as providing information on properties regarding permitted land uses, building setbacks, fencing, signs, etc. and provides technical support to the Board of Trustees, Planning Commission, and Board of Adjustment. The Department facilitates land range planning efforts for the Town, helps advance economic development objectives, and participates in regional issues such as transportation planning, county-wide planning issues, addressing committee, and other special projects.

The Community Development Department is committed to providing outstanding customer service to the citizens of Palisade. In 2021, the Department saw an increase in the number of Land Development Applications as well as Planning Clearances for review and worked to use the resources available to keep track of these new development projects. The Department assisted the Town in acquiring \$200,000 worth of grants, for outdoor seating and sidewalk improvements, in response to COVID. The Department supports ongoing efforts to improve wayfinding signage and parking resources for visitors as well as public art displays in downtown.

RESPONSIBILITIES

Community Development's main responsibilities consist of processing land development applications for annexations, subdivisions, site plans, conditional use permits, easement and right-of-way vacations and dedications, rezones, variances, and planning clearances. Another main component to our department is long-range planning efforts. Long-range planning efforts come in the form of a Comprehensive Plan, which is a policy document designed to guide the future actions of a community. It presents a vision for the future, with long-range goals and objectives for all activities that affect the Town of Palisade. The Department is moving forward on a process to update the current Comprehensive Plan in 2022.

Other responsibilities include maintaining geospatial information and data for the use of mapping infrastructure needs of the Town. The Department recently completed an update to this geographic information system (GIS) and is now moving forward to ensure consistent and reliable data are available to the Town to make decisions on capital investments and future development demands.

2022 GOALS

- Administer, and amend as necessary, the Town of Palisade Land Development Code
- Maintain and enhance the use of GIS in infrastructure planning and asset management
- Ensure development reviews are handled in a thorough and timely manner
- Facilitate an update to the Comprehensive Plan that incorporates social, economic, and environmental sustainability

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each

department or fund to provide their salary. There are 2 full-time employees budgeted in the Community Development Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Community Development Director	100%	2080 Hours
Planner	100%	2080 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The Cemetery Department does not have any part-time positions budgeted for 2022.

General Fund

Community Development

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-012-5120	WAGES-FULL TIME	96,330	91,708	113,000	108,500	128,000	13%
001-012-5121	WAGES-PART TIME	23,653	429	-	-	-	
001-012-5122	WAGES-TEMPORARY	-	-	6,000	-	-	-100%
001-012-5123	WAGES-OVERTIME	-	-	500	-	200	-60%
Category Total		119,983	92,137	119,500	108,500	128,200	7%
Personnel, Benefits							
001-012-5150	HEALTH/DENTAL	15,206	14,044	18,000	29,955	25,000	39%
001-012-5151	LIFE/LTD INSURANCE	1,966	906	1,600	537	800	-50%
001-012-5152	FICA/MEDICARE	8,988	7,319	9,142	8,164	9,807	7%
001-012-5153	ICMA 401K	4,306	4,624	5,675	5,350	6,410	13%
001-012-5155	WORKERS COMP. INSURANCE	988	1,733	2,200	1,370	2,400	9%
001-012-5156	UNEMPLOYMENT INSURANCE	477	401	650	502	650	0%
Category Total		31,932	29,027	37,267	45,878	45,067	21%
Purchased Professional Services							
001-012-5209	PROFESSIONAL SERVICES	38,438	38,111	25,000	6,500	25,000	0%
Category Total		38,438	38,111	25,000	6,500	25,000	0%
Operating Expenses							
001-012-5205	DUES & SUBSCRIPTIONS	180	278	800	3,420	3,800	375%
001-012-5207	TRAVEL & TRAINING	236	323	1,000	1,154	1,200	20%
001-012-5208	LAND DEVELOPMENT CODE	-	-	-	-	-	
001-012-5210	PLANNING CONSULTANT	-	-	-	-	-	
001-012-5221	REPAIRS & MAINT - VEHICLE	-	-	-	-	-	
001-012-5242	ECONOMIC DEVELOPMENT	-	-	-	-	-	
001-012-5247	PUBLIC NOTICE	-	260	500	735	1,100	120%
001-012-5248	MARKETING	213	-	-	-	-	
001-012-5249	PALISADE CHALLENGE FD CLASSIC	250	120	-	-	-	
001-012-5260	SMALL EQUIPMENT/SUPPLIES	726	414	1,500	700	1,800	20%
001-012-5263	TRANSFER TO TAB	-	-	-	-	-	
001-012-5273	BUFFER ZONE	1,156	6,395	9,000	10,750	9,000	0%
001-012-5274	BUFFER ZONE	2,290	-	-	-	-	
Category Total		5,051	7,790	12,800	16,759	16,900	32%
Capital Equipment							
001-012-5250	WAYFINDING SIGNS	(1,313)	-	5,000	6,635	5,000	0%
Category Total		(1,313)	-	5,000	6,635	5,000	0%

General Fund

Community Development

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects							
001-012-5251	SUNDAY MARKET	13,427	-	-	3,000	-	
001-012-5253	PEACH FESTIVAL-ICECREAM SOCIAL	2,919	-	-	538	-	
001-012-5267	PALISADE ART VISION (PAV)	6,001	6,374	7,500	11,575	8,000	7%
001-012-5268	PALISADE CHAMBER/NOT FOR PROFIT						
001-012-5268	DONATIONS	10,000	34,000	10,000	12,500	10,000	0%
001-012-5269	DOWNTOWN DECORATIONS/SIGNS	-	-	-	-	-	
001-012-5270	RENAISSANCE FESTIVAL	-	-	-	-	-	
001-012-5272	BLUE GRASS FESTIVAL	242,257	44,546	-	921	-	
Category Total		274,604	84,920	17,500	28,534	18,000	3%
Total Expenses		468,695	251,985	217,067	212,805	238,167	10%

General Fund

Community Development

Project Listing

Description	Funding Source	Funding Detail	2020 Budget
Donation to Palisade Historical Society	Town	001-012-5268	10,000
Total Projects			10,000

COURT

The Town of Palisade conducts a municipal court for the benefit of the citizens of the Town of Palisade. The Court acts as an impartial factfinder in determining if a Town ordinance has been violated. The Court provides fair and impartial hearings and judgments on alleged violations of the municipal code, including the Colorado Model Traffic Code, and imposes sanctions that are consistent with the nature of the violation. Palisade Municipal Court is held once a month.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There is .3 full time employee budgeted in the Court Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Town Clerk	30%	624 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Administrative Assistant	25%	260 Hours
Municipal Judge	100%	1040 Hours
Reserve Municipal Judge	100%	333 Hours

General Fund

Court

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-020-5120	WAGES-FULL TIME	16,746	21,286	18,000	11,176	20,000	11%
001-020-5121	WAGES-PART TIME	7,308	7,532	7,800	10,329	16,000	105%
001-020-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-020-5123	WAGES-OVERTIME	-	-	-	-	-	
Category Total		24,054	28,818	25,800	21,505	36,000	40%
Personnel, Benefits							
001-020-5150	HEALTH/DENTAL	5,165	5,603	6,500	1,127	6,000	-8%
001-020-5151	LIFE/LTD INSURANCE	654	359	400	14	100	-75%
001-020-5152	FICA/MEDICARE	1,790	2,162	1,974	1,676	2,754	40%
001-020-5153	ICMA 401K	828	1,051	900	175	1,000	11%
001-020-5155	WORKERS COMP. INSURANCE	233	315	400	238	450	13%
001-020-5156	UNEMPLOYMENT INSURANCE	90	66	100	72	100	0%
Category Total		8,760	9,556	10,274	3,302	10,404	1%
Purchased Professional Services							
001-020-5209	PROFESSIONAL SERVICES	20,932	16,393	12,000	9,115	14,000	17%
Category Total		20,932	16,393	12,000	9,115	14,000	17%
Operating Expenses							
001-020-5201	OFFICE SUPPLIES	69	207	500	483	500	0%
001-020-5207	TRAVEL & TRAINING	-	-	1,500	-	1,500	0%
Category Total		69	207	2,000	483	2,000	0%
Total Expenses		53,815	54,974	50,074	34,404	62,404	25%

FACILITIES

The Building Maintenance program is focused on providing quality facilities to assure that all buildings are kept in an attractive, safe, and operational condition always. This is a core service of the town and helps to support the quality of the experience for the residents, guests, and staff.

PRIOR YEAR ACCOMPLISHMENTS

- Remodel of the exercise and fitness gym at the Palisade Fire House
- Completion of the Parklet project for the Revitalizing Main Street Grant
- Purchased and set up new outdoor learning tents for Palisade High School
- Installed new mini-split HVAC controllers in Police and Fire Departments
- Remodel of old annex building to create more office and conference space
- Clean out and remodel of old storage rooms at Veterans Memorial Community Center
- Continued upgrade of Board of Trustees audio and video streaming equipment
- Palisade Plunge and GVRTC shuttle stop shelter installed
- Drinking fountain installed at Veteran Memorial Community Center
- Removal of old flooring and installation new flooring in the day room of the Fire House
- Fabrication of new Palisade Plunge Trail kiosk
- Completion of 2 additional Parklets for Diorios and Pêche Restaurants
- Installation of 2 safety doors and electronic locks in Fire House
- New electronic badge and key fob reader installed on door to Board Chambers
- New heater installation in annex building
- Started asbestos remediation of old Palisade High School building

2022 GOALS

- Replace outdated and inefficient lights and fixtures with new LED energy efficient lights.
- Continue installation of touchless water bottle fillers and drinking fountains
- Continue work on ongoing projects and building upkeep for the Town

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There is 1 full time employee budgeted in the Facilities Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Maintenance Worker	100%	2040 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Maintenance Worker	100%	1040 Hours

General Fund
Facilities

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-085-5120	WAGES-FULL TIME	47,303	52,381	50,000	51,734	59,000	18%
001-085-5121	WAGES-PART TIME	-	353	31,000	15,964	18,000	-42%
001-085-5122	WAGES-TEMPORARY	-	-	-	809	-	
001-085-5123	WAGES-OVERTIME	7,599	3,624	3,500	444	3,500	0%
Category Total		54,902	56,358	84,500	68,951	80,500	-5%
Personnel, Benefits							
001-085-5150	HEALTH/DENTAL	20,592	21,997	25,000	23,996	14,500	-42%
001-085-5151	LIFE/LTD INSURANCE	249	257	350	256	350	0%
001-085-5152	FICA/MEDICARE	4,002	4,172	6,464	5,365	6,158	-5%
001-085-5153	ICMA 401K	2,343	2,666	2,675	2,586	3,125	17%
001-085-5155	WORKERS COMP. INSURANCE	2,401	3,651	4,200	2,546	4,500	7%
001-085-5156	UNEMPLOYMENT INSURANCE	199	134	200	242	325	63%
Category Total		29,786	32,877	38,889	34,991	28,958	-26%
Purchased Professional Services							
001-085-5204	CUSTODIAL SERVICES	14,965	16,652	18,000	15,207	18,000	0%
001-085-5209	MONITORING SERVICES	1,200	600	1,000	371	1,000	0%
Category Total		16,165	17,252	19,000	15,578	19,000	0%
Operating Expenses							
001-085-5202	CLEANING SUPPLIES	7,862	16,481	18,000	27,872	18,000	0%
001-085-5203	REPAIR & MAINT/BUILDING	69,154	337,353	75,000	138,165	75,000	0%
001-085-5206	UTILITIES	14,576	13,083	13,000	15,517	20,000	54%
001-085-5221	REPAIR & MAINT/EQUIPMENT	614	941	3,000	111	3,000	0%
001-085-5236	TELEPHONE	92	-	6,500	152	6,500	0%
001-085-5260	SMALL EQUIPMENT	21,870	511	1,200	-	1,200	0%
Category Total		114,168	368,369	116,700	181,816	123,700	6%
Special Projects							
001-085-5871	COMMUNITY CENTER IMPROVEMENTS	-	2,400	-	-	-	
001-085-5872	CIVIC CENTER DESIGN	-	22,305	-	-	-	
001-085-5873	CIVIC CENTER RENOVATION	-	-	-	-	-	
Category Total		-	24,705	-	-	-	
Total Expenses		215,021	499,561	259,089	301,337	252,158	-3%

FIRE

The Mission of the Palisade Fire Department is to protect the lives and property of the citizens and visitors of the Town of Palisade and the Rural Fire Protection District in the safest manner possible.

Working as a team we will accomplish our mission by:

- Providing aggressive fire protection and Emergency Medical Services to the community.
- Providing quality prevention and education programs to the citizens we serve.
- Working with other public safety agencies to enhance our abilities to better serve our community.

SERVICES PROVIDED

Emergency Medical care is the most frequent call for service for which we respond. We also provide service to vehicle crashes, water rescue, confined space rescue, high/low angle rope rescue, and vehicle extrication. We respond to structure fires, vehicle fires, and wildland fires, as well as Hazardous Material incidents. The department provides CPR classes, public safety surveys, and fire inspections for commercial buildings and pre-plans.

AREA COVERED

There are four levels of government that play into the makeup of the area which the fire department covers. **The Town of Palisade** - All property within the city limits of the Town of Palisade amounts to approximately 1.1 square miles. All property from 35 Road on the west, I-70 to the north, Colorado River to the South, the area known as the Vineland's and Rapid Creek with an arm up DeBeque Canyon including Cameo Shooting Complex and the truck stop is known as the **Palisade Rural Fire Protection District** which amounts to approximately 6.47 square miles. This is a Title 32 Special District which has a board of directors made up of 5 persons of that area and contact with the town for service. The area including the Book cliffs up to the Beaver Tail Tunnel, to the base of the Grand Mesa including Horse Mountain is known as the **unincorporated area of Mesa County. East Orchard Mesa Fire Protection District** is also included due to this department does not provide ambulance transport for their area which amounts to approximately 51.1 square miles. All the area described is known as the Ambulance Service Area or ASA for Palisade which makes up the coverage area of approximately 59.37 square miles. Through mutual aid agreements, all areas of Mesa County are covered by EMS by the 12 fire Departments in the county.

ISO RATING OF PALISADE FIRE DEPARTMENT

The department was audited by ISO August of 2014. This audit grades the fire departments training, members responding to calls, apparatus and equipment carried, pre incident planning, as well as dispatch, and the water distribution system(s). ISO takes all this information and rates the department from 1 to 10 with 1 being the best and 10 being no coverage. This rating is part of what a lot of insurance companies use to set your homeowners rates. Our ISO rating is a class 5 & 5/5Y. If you live within 5 road miles of the fire station and are within 1000 feet of a fire hydrant, you are a class 5, if over 1000 feet from a hydrant you are a class 5Y. The only parcel not within the 5 miles is the Eagles Nest Truck Stop (Cameo Truck Stop).

2022 GOALS

- Retain current members by being competitive in the fire and EMS field.
- Continue training to provide the community with a high level of service
- Continue public safety training i.e., CPR, fire safety.

- Aggressively work toward combining multiple districts as one, so they can continue to provide a higher level of services to residents of these areas. Moving forward with the proposed IGA.

With this year's budget, the Town is continuing its IGA with Clifton Fire Protection District to provide Administration and over-sight to Palisade Fire. This IGA also brings benefits to PFD members in the form of training and leadership.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There are 3 full time employees budgeted in the Fire Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Fire Lieutenant	100%	2544 Hours
Fire Lieutenant	100%	2544 Hours
Fire Lieutenant	100%	2544 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Firefighter	100%	1272 Hours
Firefighter	100%	1272 Hours
Firefighter	100%	1272 Hours
Firefighter	100%	1272 Hours
Firefighter	100%	1272 Hours
Firefighter	100%	1272 Hours
Firefighter	100%	1272 Hours

The Fire Department also uses volunteer firefighters who receive a \$75 per shift stipend that helps defray the cost of their service to the Town. In the budget, this amount is listed under the wages category under wages-temporary. This funding provides for stipends for two volunteers per shift for the entire year.

General Fund
Fire

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-040-5120	WAGES-FULL TIME	112,789	177,665	120,000	109,614	135,000	13%
001-040-5121	WAGES-PART TIME	108,811	81,462	114,000	100,936	135,000	18%
001-040-5122	WAGES-TEMPORARY	87,778	129,609	88,000	88,791	110,000	25%
001-040-5123	WAGES-OVERTIME	-	-	-	-	12,000	
Category Total		309,378	388,736	322,000	299,342	392,000	22%
Personnel, Benefits							
001-040-5150	HEALTH/DENTAL	18,393	12,424	35,000	13,190	37,000	6%
001-040-5151	LIFE/LTD INSURANCE	502	1,036	1,100	58	250	-77%
001-040-5152	FICA/MEDICARE	10,660	11,481	15,453	9,194	19,661	27%
001-040-5154	FPPA	10,856	13,418	14,000	10,806	17,820	27%
001-040-5155	WORKERS COMP. INSURANCE	6,765	8,668	10,500	16,794	27,000	157%
001-040-5156	UNEMPLOYMENT INSURANCE	890	567	800	849	1,000	25%
001-040-5223	VOLUNTEER PENSION	-	19,866	15,000	-	15,000	0%
Category Total		48,066	67,460	91,853	50,890	117,731	28%
Purchased Professional Services							
001-040-5209	PROFESSIONAL SERVICES	230	4,370	65,000	65,000	80,000	23%
001-040-5255	EMS BILLING FEES	-	(669)	16,000	-	16,000	0%
Category Total		230	3,701	81,000	65,000	96,000	19%

General Fund

Fire

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Operating Expenses							
001-040-5201	OFFICE SUPPLIES	85	-	-	752	700	
001-040-5202	OPERATING SUPPLIES	2,100	2,160	3,000	2,559	8,500	183%
001-040-5203	REPAIR & MAINT-BLDG	9	-	1,000	4,562	1,500	50%
001-040-5205	DUES & SUBSCRIPTIONS	309	440	1,000	631	2,000	100%
001-040-5206	UTILITIES	9,610	7,946	11,000	10,268	12,500	14%
001-040-5207	TRAVEL & TRAINING	7,867	3,243	15,000	14,853	15,000	0%
001-040-5208	PRINTING & PUBLSHG	-	-	250	-	500	100%
001-040-5211	LIABILITY INSURANCE	-	5,000	8,000	8,000	8,000	0%
001-040-5218	GASOLINE/DIESEL	7,526	5,908	8,500	9,507	12,500	47%
001-040-5219	UNIFORMS & CLEANING	2,630	1,849	2,000	3,765	9,100	355%
001-040-5220	REPAIR/MAINT. EQUIPMENT	260	2,362	5,000	3,732	5,000	0%
001-040-5221	REPAIRS & MAINT-VEH	6,941	2,958	15,000	8,446	15,000	0%
001-040-5222	VOLUNTEER REIMBURSMTS	-	-	-	-	-	
001-040-5235	TELEPHONE & CELL	-	-	-	-	-	
001-040-5236	TELEPHONE	13,954	18,386	8,000	28,718	32,500	306%
001-040-5237	E-911	27,237	28,517	29,000	31,515	35,000	21%
001-040-5238	RADIO REPAIR & MAINT	256	777	1,000	-	1,500	50%
001-040-5241	VOLUNTEER UNIFORMS	875	1,972	3,000	-	-	-100%
001-040-5242	PPE-Structure Gear	9,249	4,455	7,000	-	12,800	83%
001-040-5259	CELL PHONE	-	-	600	-	-	-100%
001-040-5260	SMALL EQUIPMENT	2,390	4,173	5,000	5,633	5,000	0%
001-040-5261	FIBER COMMUNICATIONS LINE	5,025	5,329	6,500	5,823	6,500	0%
001-040-5264	MCEMS - TRANSPORT FEES	2,490	7,970	8,000	3,087	8,000	0%
001-040-5266	OXYGEN	553	213	400	888	1,500	275%
001-040-5267	COMPUTER/SOFTWARE	38	-	5,000	-	14,500	190%
001-040-5268	MEDICAL SUPPLIES	13,420	16,925	18,000	23,747	18,000	0%
001-040-5841	PPE/SCBA GEAR	-	-	-	-	-	
Category Total		112,824	120,583	161,250	166,487	225,600	40%
Capital Equipment							
001-040-5846	RADIOS	44,079	-	-	-	-	
001-040-5847	BRUSH TRUCK/COTS	140,803	-	-	191,871	-	
001-040-5855	SCBA EQUIPMENT	-	3,791	-	-	25,000	
001-040-5868	WILDLAND GRANT EQUIPMENT	-	-	-	-	-	
001-040-5873	INTEGRATED SOFTWARE	1,756	1,809	-	2,032	-	
Category Total		186,638	5,600	-	193,903	25,000	
Special Projects							
001-040-5239	PUBLIC INFORMATION/EDUCATI	2,382	-	-	-	1,000	
Category Total		2,382	-	-	-	1,000	
Total Expenses		659,517	586,080	656,103	775,622	857,331	31%

PARKS

The Parks Department provides clean, maintained parks for the following areas:

- Riverbend Park
- Veterans Memorial Park
- Peachbowl Park
- Palisade Swimming Pool
- Main Street Town Square
- Bike Skills Park
- Skate Park
- Seasonal Flowers beds and planters
- Mini pocket parks - independence plaza, old community garden, civic center

RESPONSIBILITIES

- The department ensures clean and safe park environment for community members and visitors to enjoy.
- To provide all citizens and visitors a variety of leisure facilities that are safe, accessible, well maintained, and enjoyable.
- Maintain manicured lawns by mowing, trimming, irrigating, and fertilizing appropriately.
- Weed control through appropriate spraying and removal.
- Maintenance of restrooms, shade structures, picnic tables, benches, fencing, etc.
- Conduct and document routine safety inspections of playground equipment and all park facilities.
- Planting, pruning, removing and general care of the Towns trees located in the parks and Main Street.
- Trash removal daily in all parks and open spaces owned by the Town.
- Irrigation maintenance and repair on all park sprinkler systems.
- Support athletic and recreational events in Peachbowl Park by preparing the fields and surface conditions for a safe and enjoyable playing and recreation experience.
- Support special events in parks by providing electrical, water, temporary fencing, assisting with traffic mitigation, event consultation and logistical support.
- Plant and maintain flower gardens and planters throughout town in the summer months.
- Decorate the downtown area for 4th of July Holiday.
- Decorate the downtown area for the Olde Fashioned Christmas Holiday.
- Assist in the care of community artwork throughout the Town.
- Maintain the flying of the U.S. Flag on town property and in parks.

PRIOR YEAR ACCOMPLISHMENTS

- New canal headgate to Riverbend Park's west pond
- Large scale removal of Russian Olive and Tamarisk on east end of Riverbend Park
- Multi agency fire training during burn of invasive tree material at Riverbend Park
- Continued mitigation work along riverbanks of Riverbend Park
- New engineered wood fiber chips delivered and spread to all playgrounds
- Expanded the drive lane on main corner in Riverbend parking lot
- New Pickleball sign for pickleball courts
- Installation of water bottle filling station and drinking fountain at Veterans Memorial Park
- Fabrication of new heavy-duty grills at Riverbend Park Lions Club shelter
- New paint and graffiti cover up of rotunda at Veterans Memorial Park
- Improved electrical system for events at Riverbend Park.

- Restoration of riverbank riparian environment with the planting of over 500 tree, shrub, and native plant species in Riverbend Park
- New benches for Palisade Disc Golf Course
- Continuation of the partnership with Rivers Edge West and Colorado Conservation Corps for the removal of invasive tree species along riverbanks of Riverbend Park.

2022 GOALS

- Continue with restoration efforts in Riverbend Park
- Add additional drinking fountains at Parks.
- Add new irrigation system to west side of Riverbend Park to improve tree growth and use irrigation water more effectively.
- Continue partnership with RiversEdge West and Western Colorado Conservation Corps to remove Russian Olive, Tamarisk, and other invasive species in Riverbend Park.
- Improve the disc golf course with invasive plant removal, irrigation ditch improvements, reseeding with drought tolerant grasses, and augmenting soil by adding leaf mulch.
- Participate in the updated 2022 Town Comprehensive Plan
- Create pocket park for small dogs

2022 BUDGET HIGHLIGHTS

- Increase Professional Development for areas in Playground Safety, Master Gardner, Turf Management, Arbor care, Water Conservation, and Project Management.
- Continued participation in riparian restorative grants.
- Complete pocket park and boat launch on east side of highway 6 bridge
- Improve boat launch and complete the concrete pathway at the launch with an A.D.A concrete pad for better access to west end of park.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There are 3 full time employees budgeted in the Parks Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Parks and Recreation Director	50%	1040 Hours
Maintenance Worker	100%	2040 Hours
Maintenance Worker	100%	2040 Hours
Maintenance Worker	50%	1040 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Maintenance Worker	100%	1040 Hours
Maintenance Worker	100%	1040 Hours

General Fund

Parks

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-065-5120	WAGES-FULL TIME	113,550	130,862	104,000	117,121	182,000	75%
001-065-5121	WAGES-PART TIME	-	-	-	545	40,000	
001-065-5122	WAGES-TEMPORARY	26,094	47,798	68,000	60,050	15,000	-78%
001-065-5123	WAGES-OVERTIME	11,605	6,730	4,800	291	4,800	0%
Category Total		151,249	185,390	176,800	178,007	241,800	37%
Personnel, Benefits							
001-065-5150	HEALTH/DENTAL	34,411	32,470	40,000	28,308	36,500	-9%
001-065-5151	LIFE/LTD INSURANCE	1,853	3,209	2,500	591	1,000	-60%
001-065-5152	FICA/MEDICARE	11,038	14,187	13,525	12,760	18,498	37%
001-065-5153	ICMA 401K	3,905	6,553	5,440	5,234	9,340	72%
001-065-5155	WORKERS COMP. INSURANCE	6,527	5,080	6,000	3,945	7,500	25%
001-065-5156	UNEMPLOYMENT INSURANCE	506	322	450	627	850	89%
Category Total		58,240	61,821	67,915	51,465	73,688	8%
Purchased Professional Services							
001-065-5261	CONTRACTUAL SERVICES	833	-	-	-	5,000	
Category Total		833	-	-	-	5,000	
Operating Expenses							
001-065-5202	OPERATING SUPPLIES	18,580	11,910	15,000	21,259	17,500	17%
001-065-5206	UTILITIES	4,154	3,717	4,000	3,486	4,000	0%
001-065-5207	TRAVEL & TRAINING	-	1,638	1,000	-	1,000	0%
001-065-5209	PROFESSIONAL SERVICES	-	-	-	136	-	
001-065-5218	GASOLINE/DIESEL	5,194	3,017	4,000	4,487	5,000	25%
001-065-5219	UNIFORMS	675	2,587	4,000	1,568	4,000	0%
001-065-5221	REPAIR & MAINT VEHICLE	2,933	5,645	5,000	12,042	14,000	180%
001-065-5222	HEAVY EQUIP REPAIR	2,468	1,417	5,000	1,112	5,000	0%
001-065-5223	MISC PARK REPAIRS	9,217	14,901	15,000	13,512	15,000	0%
001-065-5236	TELEPHONE	1,750	1,414	1,700	1,562	2,000	18%
001-065-5237	WEED CONTROL/SPRINKLERS	11,560	13,497	15,000	8,409	12,000	-20%
001-065-5246	PROPERTY LEASE	-	-	-	5,250	-	
001-065-5260	SMALL EQUIPMENT	2,067	38,058	5,000	452	5,000	0%
Category Total		58,598	97,801	74,700	73,275	84,500	13%
Capital Equipment							
001-065-5852	LAWN MOWERS	-	12,184	-	-	-	
001-065-5864	VEHICLES	55,950	11,328	-	-	-	
Category Total		55,950	23,512	-	-	-	

General Fund
Parks

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects							
001-065-5238	ELEC UPGRADE/RIVERBEND	-	11,348	-	275	-	
001-065-5239	IRRIGATION LINE UPGRADE	741	479	-	2,079	6,000	
001-065-5848	RIVERBEND TRAIL	-	1,019	-	-	-	
001-065-5853	RIVERBEND IMPROVEMENTS	10,603	60,667	40,000	3,679	40,000	0%
001-065-5860	TREE RISK PROJECT	-	-	-	-	-	
001-065-5869	PLAZA SHADE STRUCTURES	365	-	-	1,697	10,000	
001-065-5870	PARK RESTROOM	-	-	150,000	-	150,000	0%
001-065-5871	LAND PURCHASE COSTS	-	-	-	-	24,000	
001-065-5872	LAND ACQUISITION	-	-	-	-	-	
Category Total		11,709	73,513	190,000	7,730	230,000	21%
Total Expenses		336,578	442,037	509,415	310,478	634,988	25%

General Fund

Parks

Project Listing

Description	Funding Source	Funding Detail	2021 Budget
Trail/Sidewalk by Boat Ramp Riverbend Park	Town	001-065-5853	10,000
Non-native Tree Removal on River Bank	Town	001-065-5853	10,000
Tree Planting at Riverbend	Town	001-065-5853	15,000
New North Park	Town	001-065-5853	5,000
Riverbend Park Restroom Construction	Town	001-065-5870	150,000
Total Projects			190,000

POLICE

The Palisade Police Department values the Town of Palisade, our community, and the citizens and guests who visit our town. We strive to provide a safe and secure locale while maintaining a friendly small-town feel. Continued education and training are paramount in delivering proficient law enforcement services to our citizens and maintaining superior professional standards. “Character and Ethics First” is a portion of our motto and is visible on our patrol vehicles, letter head and business cards. Modeling character and practicing ethical decision making is paramount in our profession if we are to continue to build solid relationships with those we serve.

The police department has been working with Lexipol, a state/nation-wide program that assists agencies with policy updating and implementation. This has been a crucial step toward applying for accreditation with the State of Colorado. The police department implemented a department wide body camera program this past year.

The Chief of Police serves as the executive representative for the Palisade Police Department.

ADMINISTRATIVE DIVISION

The Administrative Division is made up of Records Division, Investigative Division, Evidence Division, and Code Compliance Division. The Administrative Division is directed by the Chief of Police and managed by an administrative sergeant.

Responsibilities

Records Division is responsible for maintaining all police records pertinent to the Town of Palisade. Records requests, records management and coordinating with outside organizations relating to sharing of information.

Sex Offender Registration is handled within the records management division.

Evidence Division is managed within the records management division.

Criminal investigations are managed within the Administrative Division. Investigators also serve on county-wide critical incident teams and boards relating to investigative functions. Investigators are on-call during off hours to provide adequate coverage for larger scale incidents that may occur in Palisade.

The Code Compliance Officer, Records Division is managed by the administrative sergeant.

Prior Year Accomplishments

Records Division completed all records requests and maintained and reported statistics for the police department. Records manager Coughran continues to work within CORA committees and attend valuable trainings to assist her with records management, sex offender registrations and evidence procedures. She is also scheduled to attend training to assist our agency with Crime Scene Processing and evidence collection.

Code Compliance Officer worked diligently with the community to clean up several neighborhood issues including signage issues, weed and trash issues. A “Good Yard” program was instituted by Code Compliance Officer Chapman.

Investigations completed several complex cases. With an increase in violent crimes across the valley, we also saw a rise in violent crime investigations in Palisade.

2022 Goals

Continue to pursue professional training, retain current employees.

Create more robust social media communications for the police department.

Through Lexis Nexis, complete Accreditation Certification.

Performance Measures

Continue to provide professional services to the citizens and community we serve by streamlining our processes and increasing our level of education and training.

PATROL DIVISION

The Patrol Division is made up of the Patrol Team, Training Division, School Resource Officer Program and Reserve Team. The Patrol Division is directed by the Chief of Police and managed by a patrol sergeant.

Responsibilities

The Patrol Division is responsible for responding to all calls for service, proactive preventative enforcement action, documenting and reporting, community policing efforts, and working with prosecutors towards positive outcomes.

Continued training both in mandatory law enforcement training and professional growth.

Continued support of neighboring agencies

School Resource Officer position and responsibilities

Prior Year Accomplishments

The Patrol Division successfully increased their traffic enforcement in key areas within the Town of Palisade, utilizing patrol units and a traffic radar trailer.

Patrol staff attended trainings as available. COVID 19 continued to impact trainings across the state. Staff worked diligently to complete state training requirements.

Body Camera program was implemented.

Patrol Sergeant position was filled with a new person.

School Resource Officer position was filled with a new person.

2022 Goals

Continue to promote professional training and continued education programs.

Continue to work towards increasing patrol staffing to support growth in the Town of Palisade.

Create more robust social media communications for the police department.

Performance Measures

The Patrol Division continues to train to enhance the skillsets necessary to provide professional services to the Town of Palisade.

The Patrol Division maintains a high level of community service contacts and continues to foster relationships necessary for the success of public safety.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There are 11 full time employees budgeted in the Police Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Police Chief	100%	2080 Hours
Police Sergeant	100%	2080 Hours
Police Sergeant	100%	2080 Hours
Police Detective	100%	2080 Hours
Police Officer	100%	2080 Hours
Police Officer	100%	2080 Hours
Police Officer	100%	2080 Hours
Police Officer	100%	2080 Hours
Police Officer	100%	2080 Hours
Police Officer	100%	2080 Hours
Police Records Clerk	100%	2080 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Code Compliance Officer	100%	1040 Hours

General Fund

Police

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-030-5120	WAGES-FULL TIME	576,525	590,328	595,000	599,118	720,000	21%
001-030-5121	WAGES-PART TIME	20,077	16,343	21,000	13,321	22,000	5%
001-030-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-030-5123	WAGES-OVERTIME	20,999	9,688	25,000	7,723	12,000	-52%
Category Total		617,601	616,359	641,000	620,162	754,000	18%
Personnel, Benefits							
001-030-5150	HEALTH/DENTAL	186,043	172,764	200,000	181,953	149,800	-25%
001-030-5151	LIFE INSURANCE	7,322	6,185	3,500	1,210	2,000	-43%
001-030-5152	FICA/MEDICARE	12,882	12,689	12,209	13,111	14,064	15%
001-030-5153	ICMA 401K	2,217	2,307	2,350	2,226	3,000	28%
001-030-5154	FPPA	57,192	56,847	65,895	60,297	88,361	34%
001-030-5155	WORKERS COMP. INSURANCE	17,052	14,946	18,000	9,485	19,000	6%
001-030-5156	UNEMPLOYMENT INSURANCE	2,298	1,446	1,500	2,167	2,800	87%
Category Total		285,008	267,184	303,454	270,449	279,025	-8%
Purchased Professional Services							
001-030-5209	PROFESSIONAL SERVICES	1,751	4,149	2,500	4,677	3,200	28%
001-030-5237	E-911	100,792	111,374	106,000	119,076	110,000	4%
Category Total		102,543	115,523	108,500	123,753	113,200	4%
Operating Expenses							
001-030-5202	OPERATING SUPPLIES	5,616	21,555	6,000	11,434	6,000	0%
001-030-5205	DUES & SUBSCRIPTIONS	4,164	528	8,500	7,473	8,750	3%
001-030-5207	TRAVEL & TRAINING	7,029	969	4,000	3,132	4,000	0%
001-030-5210	CODE COMPLIANCE EXPENSES	190	-	500	19	500	0%
001-030-5213	ANIMAL CONTROL	-	63	500	-	500	0%
001-030-5218	GASOLINE & DIESEL	8,110	5,325	6,000	8,232	6,000	0%
001-030-5219	UNIFORMS & CLEANING	2,318	6,907	7,000	4,738	7,000	0%
001-030-5220	AUTO REPAIR & MAINT	4,661	2,972	4,000	4,583	6,000	50%
001-030-5234	NEW WORLD SUPPORT	1,260	-	6,000	-	6,000	0%
001-030-5235	DATA LINE	2,850	-	11,400	-	13,000	14%
001-030-5236	TELEPHONE	4,776	5,917	2,500	1,677	2,500	0%
001-030-5238	RADIO REPAIR & MAINT	-	-	-	-	-	
001-030-5259	CELL PHONE	10,079	9,512	9,500	11,638	12,500	32%
001-030-5260	SMALL EQUIPMENT/RADIOS	31,582	14,696	1,000	1,772	2,500	150%
001-030-5848	VEHICLE LEASE	42,559	46,428	53,000	46,428	6,000	-89%
Category Total		125,194	114,872	119,900	101,127	81,250	-32%
Capital Equipment							
001-030-5841	VEHICLE	-	-	-	-	-	
001-030-5844	COMPUTER EQUIPMENT	2,492	-	1,000	-	4,000	300%
		2,492	-	1,000	-	4,000	300%
Total Expenses		1,132,838	1,113,938	1,173,854	1,115,491	1,231,475	5%

POOL

The town operates an outdoor pool during the summer for the public to enjoy.

RESPONSIBILITIES

Provide a clean, safe, and enjoyable pool experience for the pool patrons. Provide opportunities for learn to swim lessons to take place. Contract with the City of Grand Junction Aquatics Department for all lifeguard staffing needs.

PRIOR YEAR ACCOMPLISHMENTS

New circulation pump installed
Continued upgrades of pool chemical distribution and regulation system.
Continued upgrades to lifeguard office.

2022 GOALS

Replace drinking fountain
Repair or replace old doors
New ADA chair strap
Systematically repair or replace pool operating system components
Apply for GOCO planning grant to fund new construction of pool and landscape

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There are 0 full time employees budgeted in the Pool Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
None	0%	0 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
None	0%	0 Hours

General Fund
Pool

Expenses							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Purchased Professional Services							
001-075-5261	CONTRACTUAL SERVICES	97,563	68,546	110,000	115,837	120,000	9%
	Category Total	97,563	68,546	110,000	115,837	120,000	9%
Operating Expenses							
001-075-5202	OPERATING SUPPLIES	14,254	17,469	20,000	19,728	20,000	0%
001-075-5203	REPAIR-BUILDING/POOL	1,043	1,355	4,000	436	4,000	0%
001-075-5206	UTILITIES	7,168	3,089	14,000	10,690	14,000	0%
001-075-5221	REPAIR & MAINT/EQUIPMENT	7,913	-	5,000	-	5,000	0%
001-075-5236	TELEPHONE	1,890	1,768	1,000	1,917	2,500	150%
001-075-5260	SMALL EQUIPMENT	2,998	-	5,000	-	5,000	0%
001-075-5853	POOL REPAIRS	71,054	11,597	10,000	739	10,000	0%
	Category Total	106,320	35,278	59,000	33,509	60,500	3%
Total Expenses		203,883	103,824	169,000	149,346	180,500	7%

RECREATION

The Town's Recreation Department is responsible for planning and administering all the Town's hosted events. It is also responsible for coordinating staff as well as working with the private instructors for the indoor and outdoor recreation programs offered in the Town.

Special Events presented by the Town of Palisade help bring the community together, keep people active, and provide fun and affordable family activities and outings. Special Events are also an economic driver for the local town businesses and economy.

Events that are coordinated by the Town of Palisade include:

Bluegrass Festival	Peachfest Ice Cream Social
Palisade Sunday Farmers Market	Trick – or – Treat Street
July 4 th Park Festivities	

The Events Department assists with the Special Events that occur within the Town through the special events application process. The Events Department helps other event coordinators by ensuring they have proper traffic control plans, appropriate security, liquor licenses when needed, properly notified the community, and are logistically well-planned events. These events include but not limited to:

Honeybee Festival	Vintage Motorcycle show
Brews & Cruise	4 Corners Rugby Tournament
Lavender Fest	Tour de Vineyards
Peachfest	Peachy 5k Fun Run
Winefest	Palisade Art Festival
Ice Bowl disc golf tournament	Grand Valley Half Marathon
Colorado State Disc Golf Championship	Palisade Highschool Marching Band car show

BLUEGRASS FESTIVAL

The Palisade Bluegrass festival is a very popular, well attended event that highlights bluegrass music for 3 days in beautiful Riverbend Park. This event generates revenue in form of ticket sales, vendor licensing, merchandise sales, and beverage sales. The Town is anticipating generating about \$300,000 in revenue from this event. This revenue will offset the expenses associated with the event and generate surplus revenue back to the general fund.

RESPONSIBILITIES

Continue to operate the Palisade Bluegrass Festival and assist in bringing revenue to the Town of Palisade.
Continue to operate the Palisade Sunday Farmers Market.
Continue to provide safe and well managed special events to town.
Continue to provide the free July 4th celebration and Peachfest Ice Cream social to bring the community together.

PRIOR YEAR ACCOMPLISHMENTS

2020 had a slow start to the event season. Vaccinations for the COVID19 virus allowed for a return of most events by the late spring and early summer.

Facilitated and enhanced another successful Palisade Sunday Farmers Market season.
Special events hosted in the Town of Palisade experienced record setting attendance.
Assisted local businesses with two separate private pop-up concerts within the Town.
Facilitated a successful Palisade Plunge Party to kick off the full opening of the Palisade Plunge Trail.

2022 GOALS

Continue to evaluate and enhance the use and functionality of Riverbend Park, Veterans Memorial Park, Peach Bowl Park, and the Town Plaza for special events.

Continue to provide an exceptional Palisade Sunday Farmers Market.

Continue to enhance working relationships with established events to improve the quality, security and safety, traffic control, public notification, and additional event enhancements for patrons.

Establish a winter event for the community for fun and enjoyment during the cold winter months.

Schedule blocks of time where no special event or festival will be scheduled in the Town of Palisade. These blocks will provide breaks for residents to enjoy Palisade without a festival and/or special event for those weekends – with the exception being the Palisade Sunday Farmers Market.

2022 BUDGET HIGHLIGHTS

Line items to this year's budget will help to highlight the Town owned events and the additional special events the Town helps to coordinate for economic growth.

The Town will continue to seek ways to control cost and increase the profitability for the Bluegrass Festival.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There is .5 full time employee budgeted in the Recreation Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Parks and Recreation Director	50%	1040 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Sunday Market Coordinator	100%	1040 Hours

General Fund

Recreation Department

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-015-5120	WAGES-FULL TIME	52,115	41,357	35,000	35,206	40,500	16%
001-015-5121	WAGES-PART TIME	8,000	11,807	31,000	17,307	19,300	-38%
001-015-5122	WAGES-TEMPORARY	-	16,149	-	-	5,000	
001-015-5123	WAGES-OVERTIME	-	-	-	-	6,000	
	Category Total	60,115	69,313	66,000	52,513	70,800	7%
Personnel, Benefits							
001-015-5150	HEALTH/DENTAL	6,921	3,877	5,000	7,000	8,500	70%
001-015-5151	LIFE/LTD INSURANCE	109	241	250	105	300	20%
001-015-5152	FICA/MEDICARE	4,200	4,957	5,049	5,047	5,416	7%
001-015-5153	ICMA 401K	-	1,633	1,750	2,196	2,025	16%
001-015-5155	WORKERS COMP. INSURANCE	1,250	1,969	2,500	1,589	2,600	4%
001-015-5156	UNEMPLOYMENT INSURANCE	231	225	400	303	400	0%
	Category Total	12,711	12,902	14,949	16,240	19,241	29%
Operating Expenses							
001-015-5202	OPERATING SUPPLIES	587	750	2,000	857	2,000	0%
001-015-5205	DUES & SUBSCRIPTIONS	36	-	-	-	-	
001-015-5207	TRAVEL & TRAINING	-	-	-	-	-	
001-015-5208	PRINTING AND PUBLISHING	344	-	1,000	-	1,000	0%
001-015-5209	PROFESSIONAL SERVICES	1,604	-	-	199	-	
001-015-5212	EQUIPMENT RENTAL	152	-	-	-	-	
001-015-5221	SHUTTLE BUS MAINTENANCE	71	-	-	-	-	
001-015-5260	SMALL EQUIPMENT	5,207	-	-	-	-	
	Category Total	8,002	750	3,000	1,056	3,000	0%
Special Projects							
001-015-5251	SUNDAY MARKET	200	10,743	10,000	9,872	25,000	150%
001-015-5261	PARKS & RECREATION PROJECTS	1,549	2,884	245,000	48,568	245,000	0%
	Category Total	1,749	13,627	255,000	58,440	270,000	6%
Total Expenses		82,577	96,592	338,949	128,250	363,041	7%

General Fund

Recreation Department

Project Listing

Description	Funding Source	Funding Detail	2022 Budget
Ice Cream Social	Town	001-015-5261	5,000
Olde Fashioned Christmas	Town	001-015-5261	4,000
Winefest	Town	001-015-5261	5,000
Peachfest	Town	001-015-5261	5,000
4th of July	Town	001-015-5261	5,000
Bluegrass Festival	Town	001-015-5261	220,000
Trick or Treat Street	Town	001-015-5261	1,000
Total Projects			245,000

STREETS

Town of Palisade streets department encompasses several modes of transportation: vehicle, bicyclist, pedestrian, and new this year Segway transportation. Town works in cooperation with the Grand Valley Regional Transportation Committee to create meaningful public transportation -Grand Valley Transit (GVT).

Palisade continues to work to install sidewalks creating critical pathways around town based on the Critical Pathways Map.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There is 1.4 full time employee budgeted in the Streets Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Utilities Director	20%	416 Hours
Maintenance Worker	100%	2080 Hours
Utilities Foreman	20%	416 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
None	0%	0 Hours

General Fund

Streets

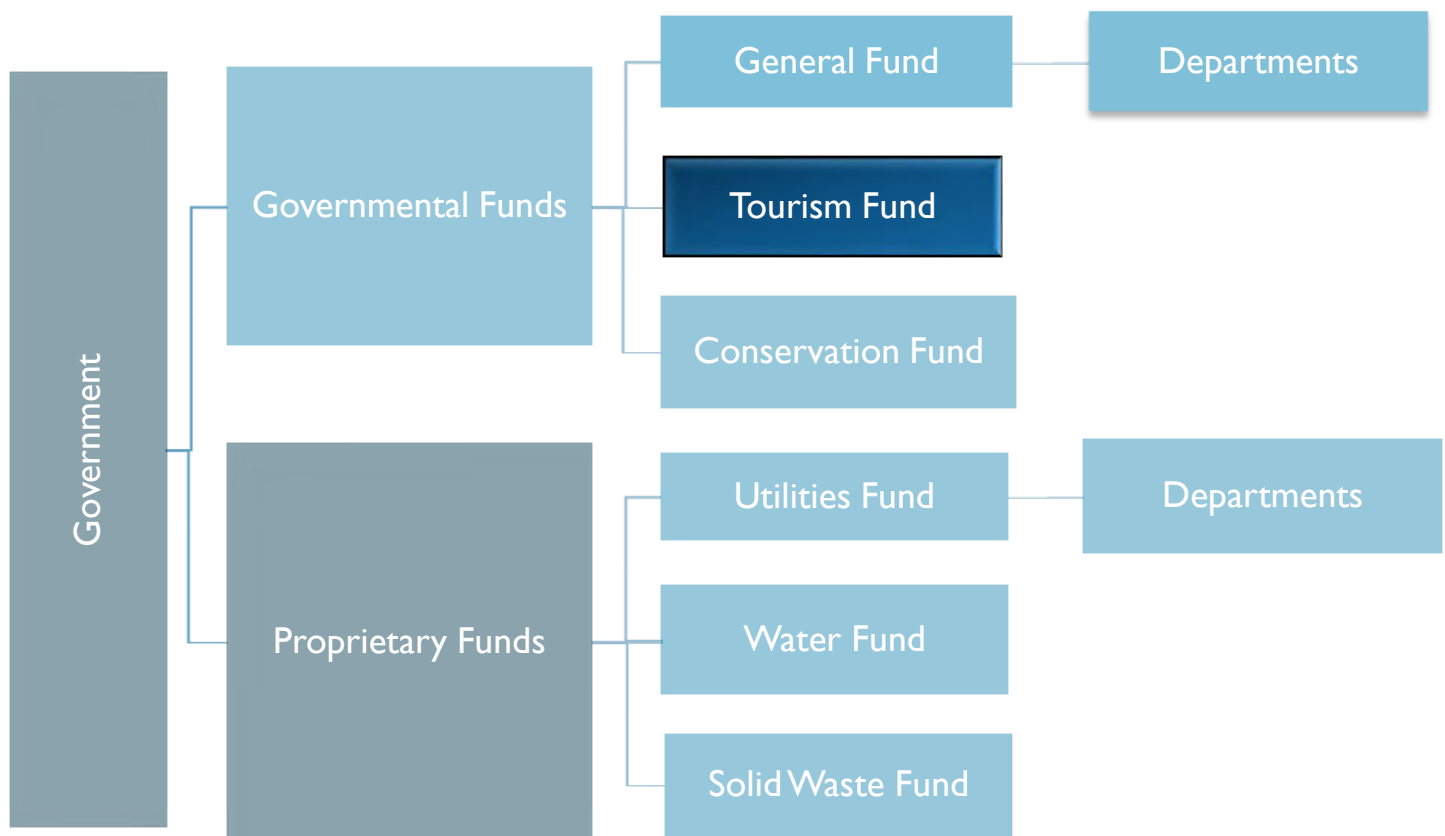
Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
001-060-5120	WAGES-FULL TIME	54,106	57,853	66,000	60,880	84,000	27%
001-060-5121	WAGES-PART TIME	-	-	-	-	-	
001-060-5122	WAGES-TEMPORARY	1,188	17,444	-	-	-	
001-060-5123	WAGES-OVERTIME	5,038	5,975	3,600	334	3,600	0%
Category Total		60,332	81,272	69,600	61,214	87,600	26%
Personnel, Benefits							
001-060-5150	HEALTH/DENTAL	17,942	21,427	25,000	16,378	19,000	-24%
001-060-5151	LIFE/LTD INSURANCE	1,509	2,539	2,500	521	700	-72%
001-060-5152	FICA/MEDICARE	5,620	6,117	5,324	4,612	6,701	26%
001-060-5153	ICMA 401K	2,463	3,100	3,480	3,025	4,380	26%
001-060-5155	WORKERS COMP. INSURANCE	4,058	3,151	4,000	2,001	4,200	5%
001-060-5156	UNEMPLOYMENT INSURANCE	222	163	250	235	300	20%
Category Total		31,813	36,497	40,554	26,773	35,281	-13%
Purchased Professional Services							
001-060-5209	PROFESSIONAL SERVICES	200	83,520	10,000	62,181	10,000	0%
Category Total		200	83,520	10,000	62,181	10,000	0%
Operating Expenses							
001-060-5202	OPERATING SUPPLIES	10,296	11,985	10,000	12,924	12,000	20%
001-060-5206	UTILITIES	29,126	30,495	30,000	42,803	50,000	67%
001-060-5207	TRAVEL & TRAINING	53	103	500	-	500	0%
001-060-5211	LIABILITY INSURANCE	562	-	5,000	-	5,000	0%
001-060-5218	GASOLINE/DIESEL	5,903	3,643	4,000	5,609	4,000	0%
001-060-5219	UNIFORMS	539	526	700	590	700	0%
001-060-5221	REPAIR & MAINT-VEH	2,861	5,628	3,000	3,956	3,500	17%
001-060-5222	HEAVY EQUIP REPAIR	3,573	2,861	4,000	2,622	4,000	0%
001-060-5223	REPAIR & MAINT/STS	81,372	78,554	80,000	81,202	80,000	0%
001-060-5260	SMALL EQUIPMENT	-	2,676	-	153	-	
Category Total		134,284	136,471	137,200	149,860	159,700	16%
Capital Equipment							
001-060-5841	VEHICLE	267,457	-	-	-	-	
Category Total		267,457	-	-	-	-	
Special Projects							
001-060-5224	FIBER DATA SLEEVE	-	-	-	-	-	
001-060-5225	STORMWATER REPAIRS/MAINT	-	-	-	-	-	
001-060-5839	STREET RECONSTRUCTION-ELBERTA	-	-	-	-	-	
001-060-5840	IOWA STREET RECONSTRUCTION	-	-	-	-	-	
001-060-5842	MAINSTREET/STREET IMPROVEMENT	2,300	18,457	-	-	-	
001-060-5864	CRITICAL PATHS	-	75,039	20,000	11,500	20,000	0%
Category Total		2,300	93,496	20,000	11,500	20,000	0%
Total Expenses		496,386	431,256	277,354	311,528	312,581	13%

TOURISM FUND

The Tourism Fund is funded solely with a town administered occupancy fee levied on lodging businesses. The fee is passed through to visitors and is \$2 per lodging unit per night. The revenue collected from this fee is used to promote Palisade and the business community herein. Nearly all the resources expended in this fund are for advertising, marketing, and promotion of Palisade.

ORIENTATION MAP



Tourism Fund

Fund Balance

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Beginning Fund Balance	10,044	7,431	21,774	36,815	53,090	144%
Net Change in Available Fund Balance	(2,613)	29,384	6,600	16,275	-	-100%
Ending Fund Balance	7,431	36,815	28,374	53,090	53,090	87%

Fund Balance Detail

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Unassigned Fund Balance	7,431	36,815	28,374	53,090	53,090	87%
Ending Fund Balance	7,431	36,815	28,374	53,090	53,090	87%

Tourism Fund Revenue to Expense Summary

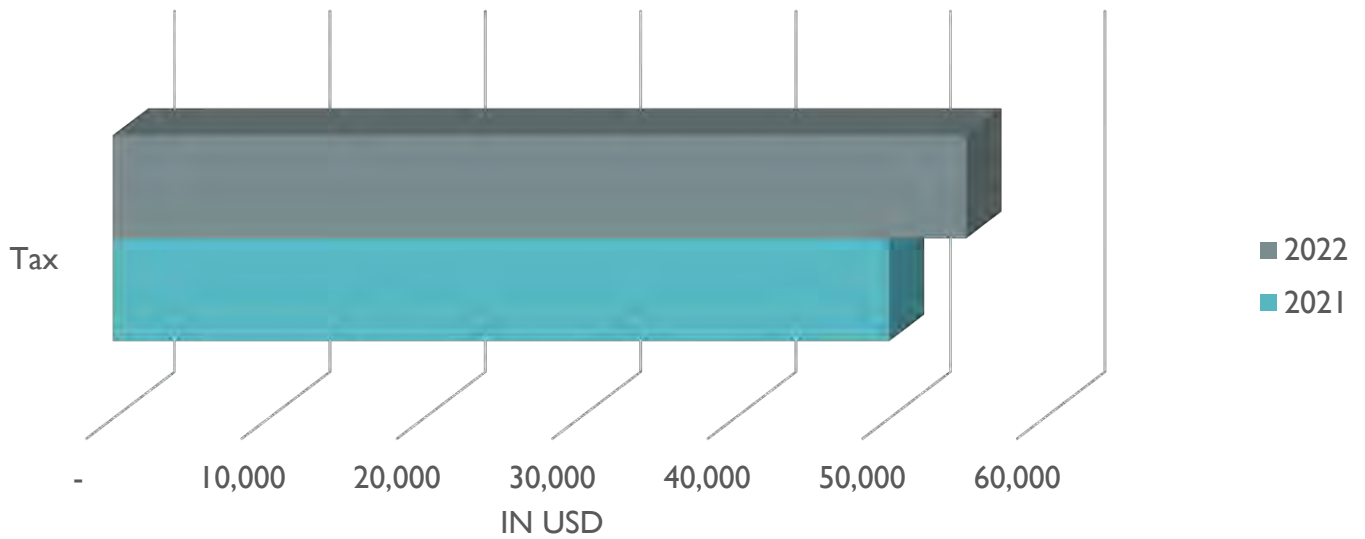
Revenues by Source

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Tax	51,469	53,885	50,000	72,766	55,000	10%
Intergovernmental Revenues	-	7,500	-	-	-	-
	51,469	61,385	50,000	72,766	55,000	10%

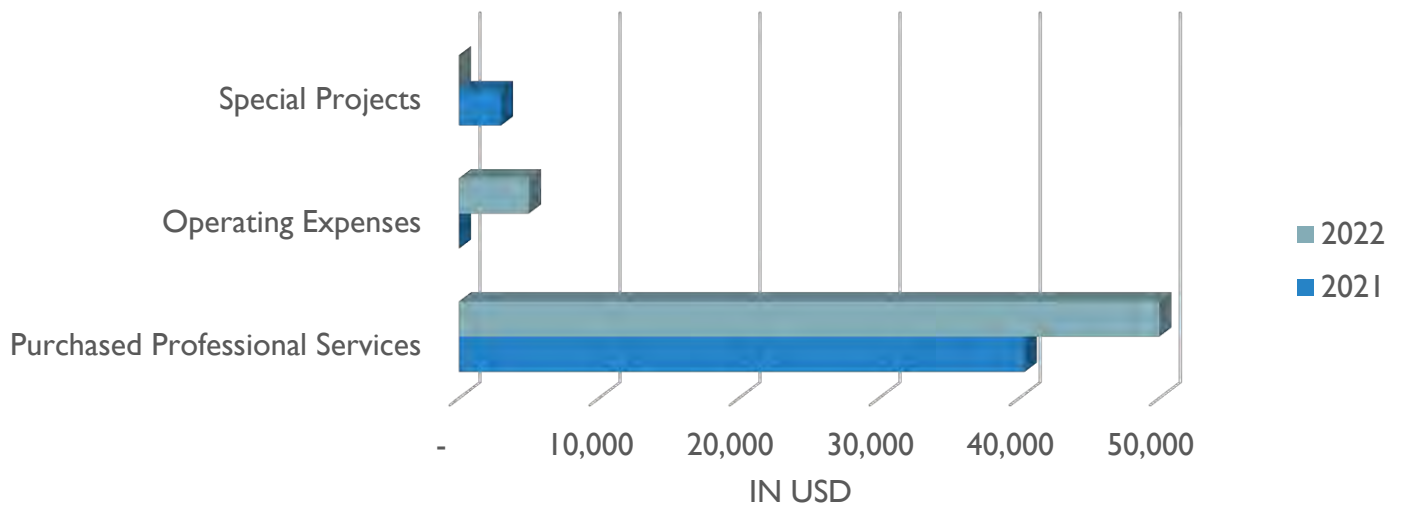
Expenses by Type

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Purchased Professional Services	46,489	32,001	40,400	56,490	50,000	24%
Operating Expenses	589	-	-	-	5,000	-
Special Projects	7,004	-	3,000	-	-	-100%
	54,082	32,001	43,400	56,490	55,000	27%

Tourism Fund Revenue Comparing 2021 Budget to 2022 Proposed Budget



Tourism Fund Expenses Comparing 2021 Budget to 2022 Proposed Budget



Tourism Fund

Tourism Activity Board

Revenue							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Taxes							
003-000-3109	LODGING FEES	51,469	53,885	50,000	72,766	55,000	10%
003-000-3603	STATE GRANTS	-	7,500	-	-	-	
Category Total		51,469	61,385	50,000	72,766	55,000	10%
Miscellaneous							
003-000-3607	MISCELLANEOUS REVENUE	-	-	-	-	-	
Category Total		-	-	-	-	-	
Transfers from Other Funds							
003-000-3110	TRANSFER FROM GENERAL FUND	-	-	-	-	-	
Category Total		-	-	-	-	-	
Total Revenue		51,469	61,385	50,000	72,766	55,000	10%

Tourism Fund

Tourism Activity Board

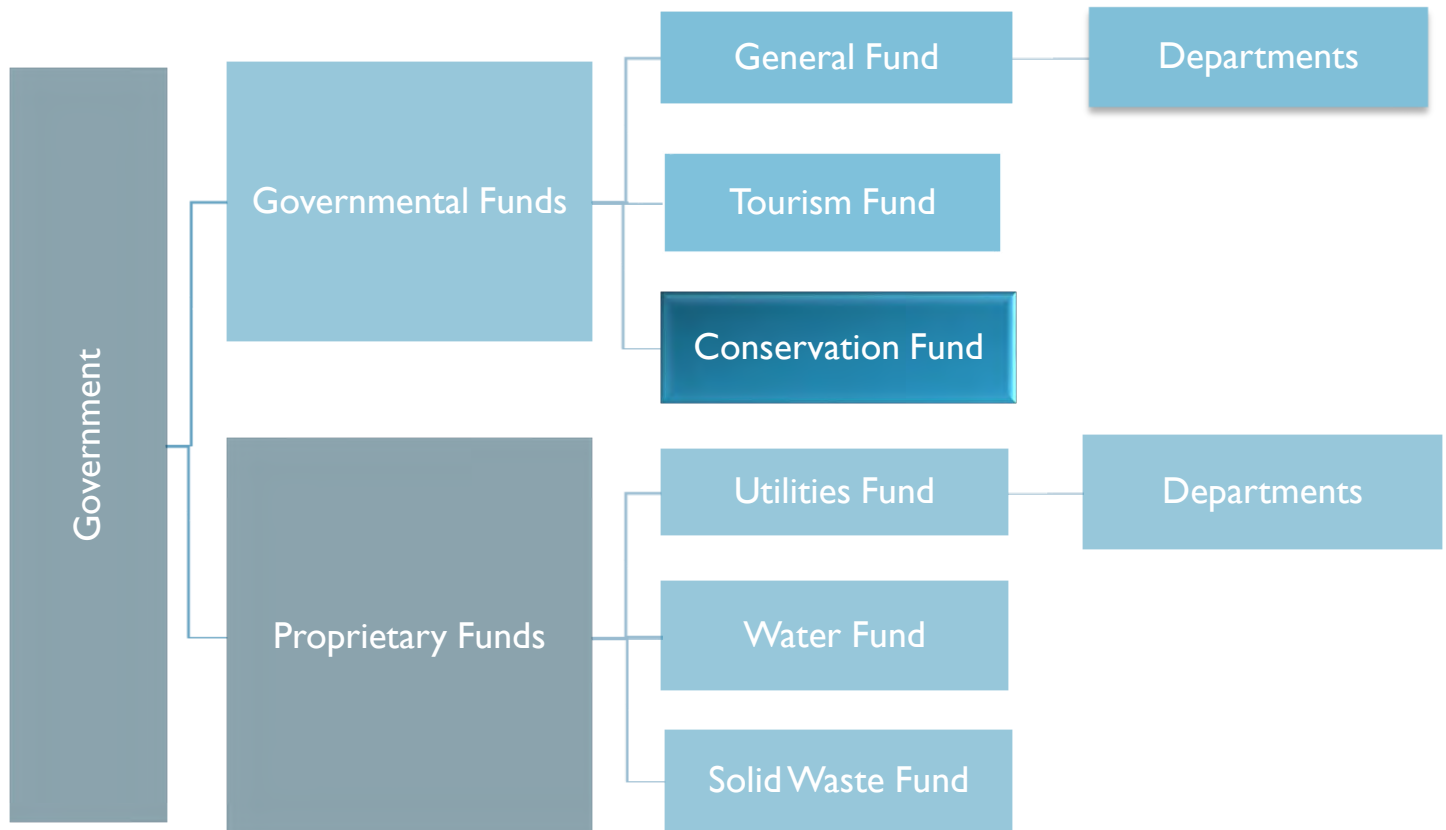
Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Purchased Professional Services							
003-012-5245	WEBSITE & ON-LINE MGT	5,456	2,500	3,000	2,430	3,000	0%
003-012-5246	WEB PROGRAMMING	-	-	-	-	5,000	
003-012-5247	DESIGN/PRODUCTION	6,778	1,600	5,000	10,032	5,000	0%
003-012-5248	MARKETING	-	177	-	10,464	-	
003-012-5249	ONLINE MARKETING-MEDIA COSTS	10,102	9,434	11,600	13,055	21,000	81%
003-012-5250	OFFLINE MEDIA	15,713	11,915	14,000	15,001	9,000	-36%
003-012-5251	TOWN WEBSITE	-	-	-	-	-	
003-012-5252	PASS-THROUGH COSTS	165	-	-	-	-	
003-012-5255	ACCOUNT MANAGEMENT FEES	8,275	6,375	6,800	5,509	7,000	3%
003-012-5257	CONTENT CREATION	-	-	-	-	-	
Category Total		46,489	32,001	40,400	56,490	50,000	24%
Operating Expenses							
003-012-5256	PRODUCTION	-	-	-	-	-	
003-012-5258	SIGNAGE	-	-	-	-	-	
003-012-5259	CONTINGENCY	589	-	-	-	5,000	
Category Total		589	-	-	-	5,000	
Special Projects							
003-012-5253	PALISADE COC DUES	5,000	-	-	-	-	
003-012-5254	OUTDOOR RETAILERS SHOW	2,004	-	3,000	-	-	-100%
Category Total		7,004	-	3,000	-	-	-100%
Total Expenses		54,082	32,001	43,400	56,490	55,000	27%

CONSERVATION FUND

The Conservation Fund is funded solely through Colorado Lottery proceeds that are apportioned from the State of Colorado. The expenses in this fund are restricted to improving parks, outdoor spaces, and recreation areas. There is a new North Park Project budgeted in 2022 to use these funds.

ORIENTATION MAP



Conservation Fund

Fund Balance

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Beginning Fund Balance	41,205	64,355	19,955	29,441	48,737	144%
Net Change in Available Fund Balance	23,150	(34,914)	20,000	19,296	10,000	-50%
Ending Fund Balance	64,355	29,441	39,955	48,737	58,737	47%

Fund Balance Detail

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Restricted for Park Improvement	64,355	29,441	39,955	48,737	58,737	47%
Ending Fund Balance	64,355	29,441	39,955	48,737	58,737	47%

Conservation Fund Revenue to Expense Summary

Revenues by Source

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues	31,115	28,833	20,000	19,296	20,000	0%
	31,115	28,833	20,000	19,296	20,000	0%

Expenses by Type

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects	7,964	63,747	-	-	10,000	
	7,964	63,747	-	-	10,000	

Conservation Fund

Revenue							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues							
005-000-3601	LOTTERY FUNDS	31,115	28,833	20,000	19,296	20,000	0%
	Category Total	31,115	28,833	20,000	19,296	20,000	0%
Miscellaneous							
005-000-3607	MISC REVENUE	3,000	-	-	-	-	
	Category Total	3,000	-	-	-	-	
Total Revenue		34,115	28,833	20,000	19,296	20,000	0%

Conservation Fund

Park Improvements

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects							
005-100-5202	PARKS MASTER PLAN	-	-	-	-	-	
005-100-5858	PLAYGROUND	-	-	-	-	-	
005-100-5859	SKATE PARK ADDITION	-	-	-	-	-	
005-100-5862	PARK IMPROVEMENTS	7,964	63,747	-	-	10,000	
Category Total		7,964	63,747	-	-	10,000	
Total Expenses		7,964	63,747	-	-	10,000	

CAPITAL PROJECTS FUND

The purpose of the Capital Projects Fund is to track revenues and expenditures as they relate to large projects. This fund is a tool for the Town to provide visibility to the public on the large projects we are undertaking. This fund does not generate any revenues organically. The sources of revenue to this fund are from grants or from transfers from other Town funds. This fund does not accumulate assets in the long term. Once a project is completed, the asset is transferred to the appropriate fund. All projects budgeted in 2022 will be General Fund assets once they are completed. Once they are transferred to the General Fund, the balance of the Capital Projects Fund will return to zero.

Capital Projects Fund

Fund Balance

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Beginning Fund Balance	-	-	-	-	103,318	
Net Change in Available Fund Balance	-	-	3,800,000	103,318	6,760,000	78%
Ending Fund Balance	-	-	3,800,000	103,318	6,863,318	81%

Fund Balance Detail

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Net Investment in Capital Assets (Non-spendable)	-	-	3,800,000	103,318	6,863,318	81%
Ending Fund Balance	-	-	3,800,000	103,318	6,863,318	81%

Capital Projects Fund Revenue to Expense Summary

Revenues by Source

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues	-	-	1,897,636	99,800	3,947,636	108%
Transfer from Other Funds	-	-	1,902,364	810,000	2,812,364	48%
	-	-	3,800,000	909,800	6,760,000	78%

Expenses by Type

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Capital Equipment	-	-	3,800,000	806,482	6,760,000	78%
	-	-	3,800,000	806,482	6,760,000	78%

Note: Capital Equipment expenses include infrastructure projects. Please see the projects schedule in this section for a detailed listing of all projects in this fund.

Capital Projects Fund

Revenue							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues							
007-000-3307	FEDERAL GRANT	-	-	550,000	49,800	2,500,000	355%
007-000-3308	STATE GRANT	-	-	1,347,636	50,000	1,447,636	7%
	Category Total	-	-	1,897,636	99,800	3,947,636	108%
Transfers from Other Funds							
	TRANSFER FROM						
007-000-3110	GENERAL FUND	-	-	1,902,364	810,000	2,812,364	48%
	Category Total	-	-	1,902,364	810,000	2,812,364	48%
Total Revenue		-	-	3,800,000	909,800	6,760,000	78%

Capital Projects Fund

Special Projects

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Capital Equipment							
007-200-5221	SITE REMEDIATION	-	-	1,450,000	650,000	850,000	-41%
007-200-5223	STREET PROJECTS	-	-	1,300,000	102,122	1,410,000	8%
007-200-5224	OTHER INFRASTRUCTURE	-	-	1,050,000	54,360	4,500,000	329%
Category Total		-	-	3,800,000	806,482	6,760,000	78%
Total Expenses		-	-	3,800,000	806,482	6,760,000	78%

Capital Projects Fund

Special Projects

Project Listing

Description	Funding Source	Funding Detail	2022 Budget
Safety Improvements on Highway 6	Town/CDOT	58%/42%	1,300,000
Sidewalk Construction along Highway 6	Town/CDOT	20%/80%	1,000,000
Highway 6 North Sidewalk	Town/CDOT	10%/90%	110,000
Old High School Building Removal	Town	100%	850,000
Community Clinic Construction	Town/Federal	28%/72%	3,500,000
Total Projects			6,760,000

PROPRIETARY FUNDS

Proprietary Funds derive most of their revenue from user fees from services provided to customers. The town has three funds that fall into this category. These are the Utilities Fund, Water Fund, and Solid Waste Fund. The services measured by each of these funds are all delivered to town residents. The Utilities Fund measures the revenue, expenses, liabilities and assets of the sewage/wastewater collection and treatment operations. The Water Fund measures the revenue, expenses, liabilities and assets of the treatment and distribution of potable water to town residents. The Solid Waste Fund measures the revenue, expenses, liabilities and assets of the collection and disposal of garbage and refuse.

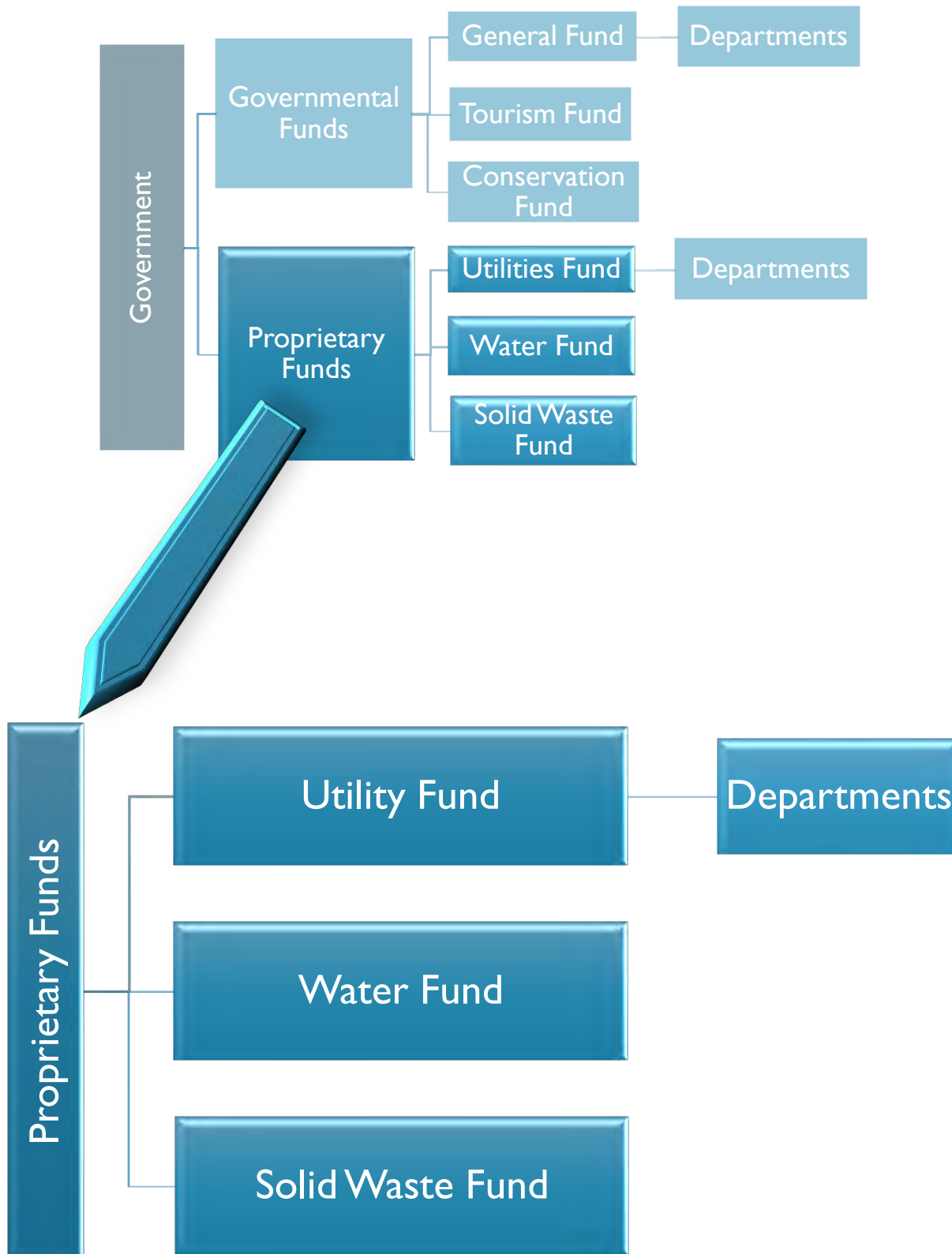
In comparing the revenues and expenses for each of these funds, the Water, Utilities, and Solid Waste Funds are fully funded with estimated annual revenues and are not budgeted to use any of the fund balance to finance operations. The projected revenue for each of these funds is higher than the projected expenses for the funds.

The Water Fund has a revenue to expense deficit in this budget of \$391,640. Revenues received in 2022 are insufficient to cover all expenditures incurred in 2022. The deficit will be made up by revenues that were not expended in prior years.

The Utilities Fund has a revenue to expense surplus in this budget of \$119,126. Revenues received in 2022 are expected to cover all expenditures incurred in 2022.

The Solid Waste Fund has a revenue to expense surplus in this budget of \$375. Revenues received in 2022 are expected to cover all expenditures incurred in 2022.

ORIENTATION MAP



Proprietary Funds Revenue to Expense Summary

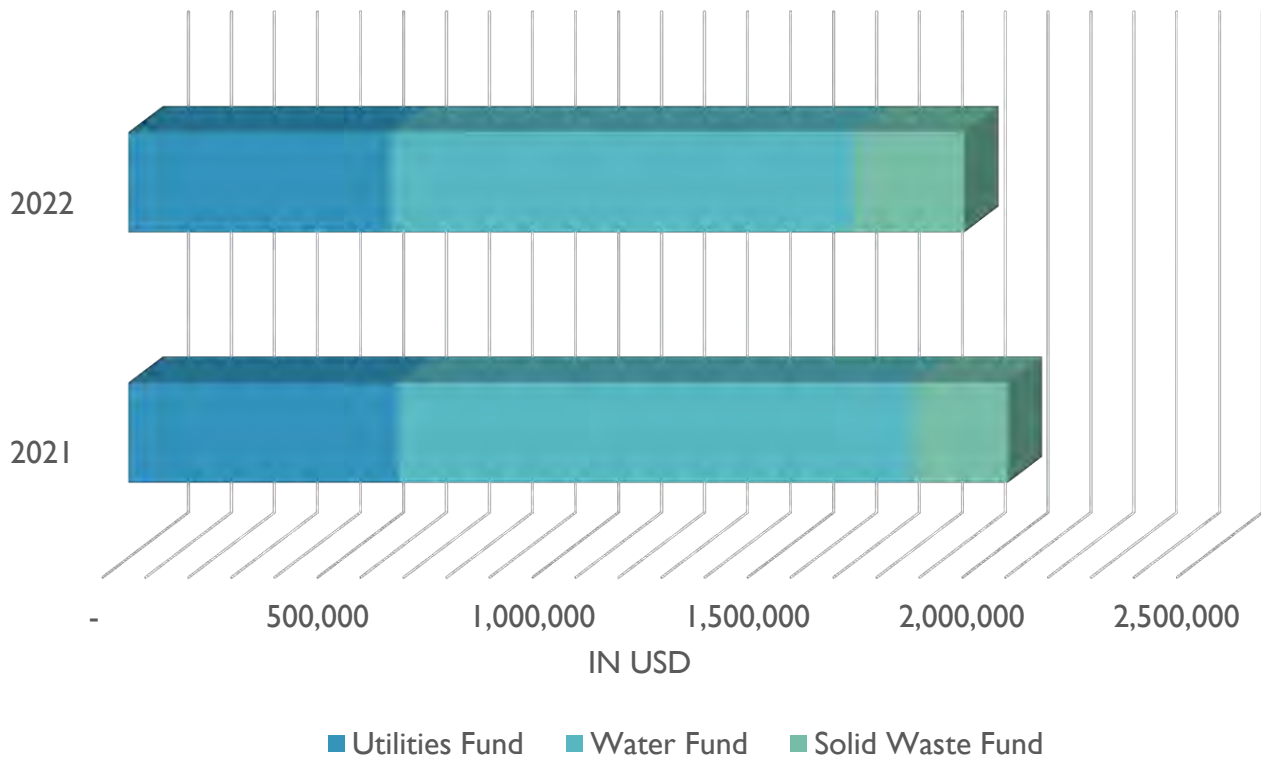
Revenues

	2019	2020	2021	2021	2022	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Fund						
Utilities Fund	647,223	697,040	627,000	746,099	609,000	-3%
Water Fund	1,134,578	1,171,078	1,198,500	1,301,929	1,080,000	-10%
Solid Waste Fund	142,157	175,303	220,000	217,404	225,000	2%
	1,923,958	2,043,421	2,045,500	2,265,433	1,914,000	-6%

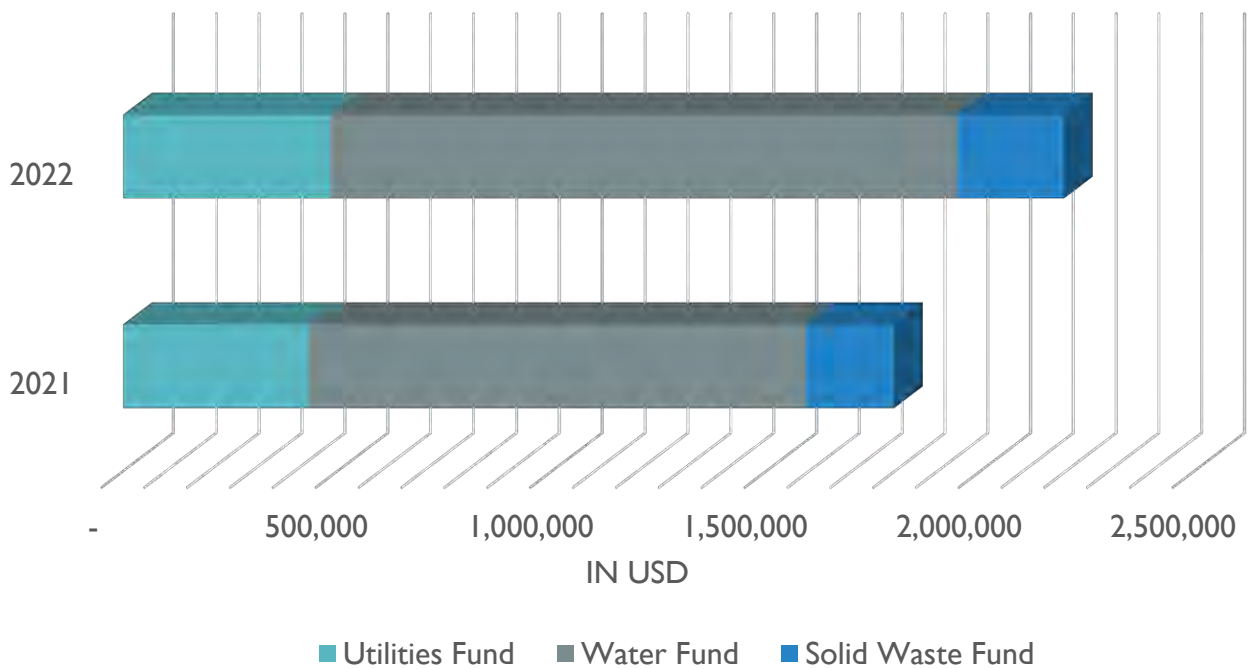
Expenses

	2019	2020	2021	2021	2022	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Fund						
Utilities Fund	467,933	477,639	431,559	656,695	486,874	13%
Water Fund	950,596	937,894	1,160,836	1,155,240	1,471,640	27%
Solid Waste Fund	133,232	163,891	205,495	234,544	224,625	9%
	1,551,762	1,579,424	1,797,890	2,046,479	2,183,139	21%

Revenues by Fund
Comparing 2020 Budget and 2021 Proposed Budget



Expenses by Fund
Comparing 2020 Budget and 2021 Proposed Budget



UTILITY FUND

The Utility Fund records the revenues and expenditures for the Town's domestic wastewater system (sewer collection and treatment). The Town operates the wastewater treatment facilities and maintains the in-ground collection infrastructure which includes pipes and lift stations.

Our domestic wastewater system includes five lift stations that feed a sewer lagoon system capable of treating 0.42million gallons per day of domestic sewage. The diffuser discharges the treated water into the Colorado River. The fund is divided into two different departments, the collection department, and the treatment department. The collection department is responsible for the sewer lines in the street that carry effluent from houses and businesses to the treatment plant. The treatment department is responsible for running and maintaining the sewage treatment plant.

Utilities Fund

Fund Balance

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Beginning Fund Balance	2,124,343	2,303,633	2,648,963	2,353,625	2,438,938	-8%
Net Change in Available Fund Balance	179,290	219,401	195,442	85,313	119,126	-39%
Ending Fund Balance	2,303,633	2,523,034	2,844,405	2,438,938	2,558,065	-10%

Fund Balance Detail

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Sludge Removal	600,000	600,000	600,000	600,000	600,000	0%
Plant Improvement 200,000/yr 10yrs	1,000,000	1,200,000	1,400,000	1,400,000	1,600,000	14%
Unassigned Fund Balance	703,633	723,034	844,405	438,938	358,065	-58%
Ending Fund Balance	2,303,633	2,523,034	2,844,405	2,438,938	2,558,065	-10%

Utilities Fund Revenue to Expense Summary

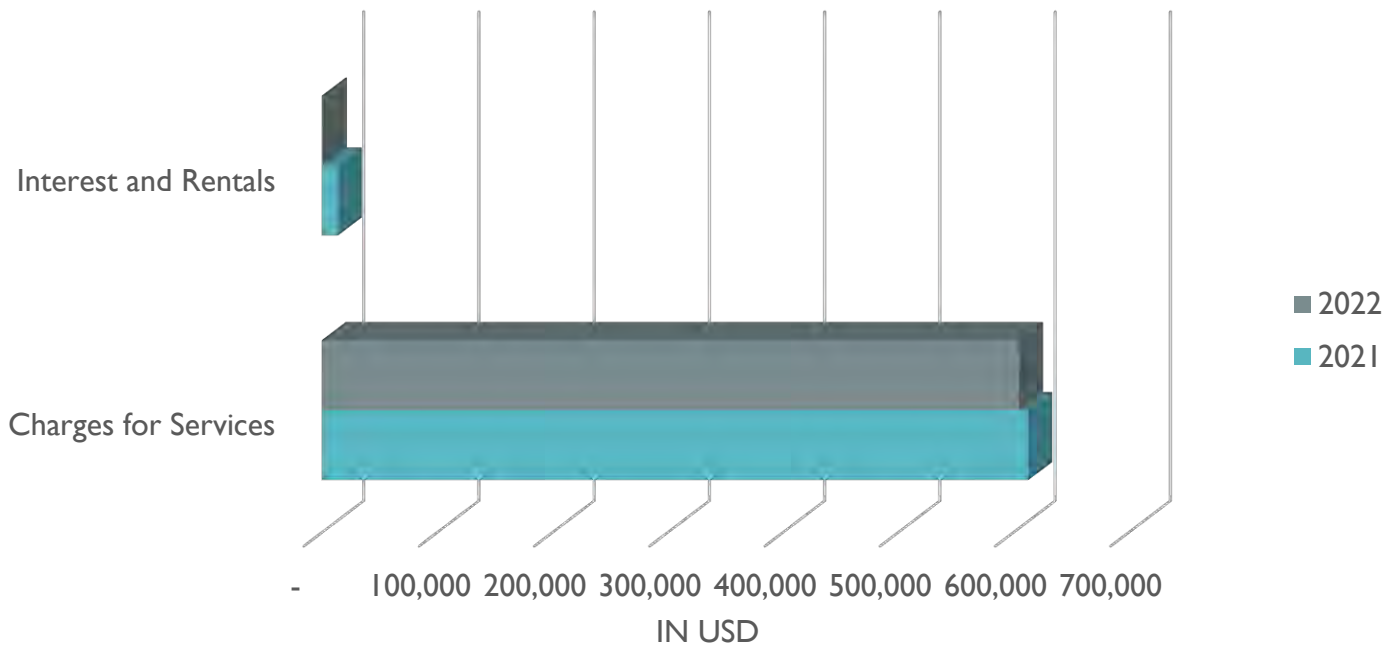
Revenues by Source

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues	-	25,000	-	-	-	
Charges for Services	608,893	660,102	613,000	741,014	605,000	-1%
Interest and Rentals	38,331	11,938	14,000	994	1,000	-93%
Miscellaneous	-	-	-	4,091	3,000	
	647,223	697,040	627,000	742,009	609,000	-3%

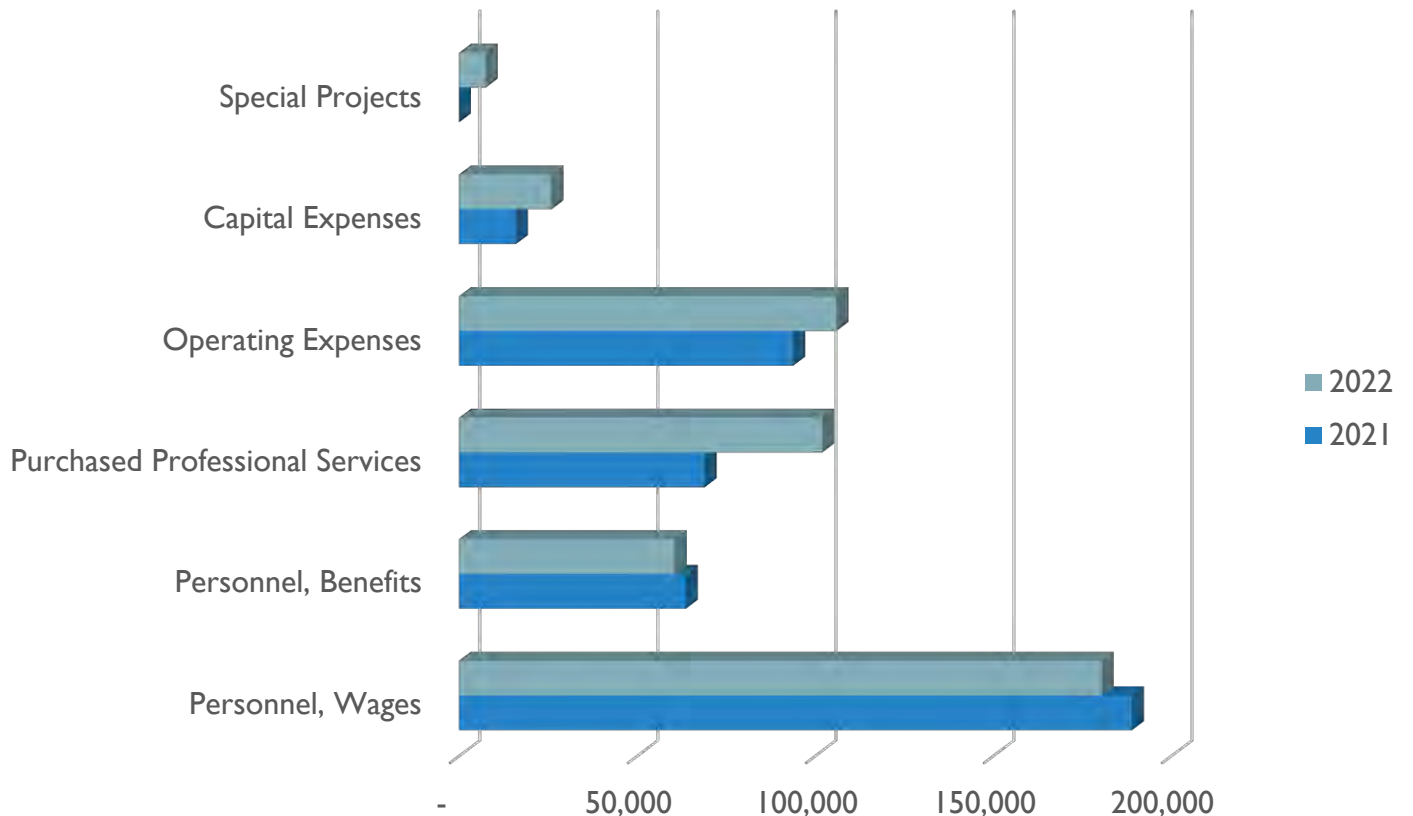
Expenses by Type

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages	130,894	130,911	189,000	147,210	184,300	-2%
Personnel, Benefits	50,837	48,975	63,709	58,592	61,074	-4%
Purchased Professional Services	37,064	61,296	69,000	105,689	102,000	48%
Operating Expenses	71,652	82,971	93,850	216,853	106,000	13%
Capital Expenses	173,486	148,986	16,000	121,806	26,000	63%
Special Projects	4,000	4,500	-	6,545	7,500	
	467,933	477,639	431,559	656,695	486,874	13%

Utilities Fund Revenue by Source Comparing 2021 Budget and 2022 Proposed Budget



Utilities Fund Expense Types Comparing 2021 Budget and 2022 Proposed Budget



Utilities Fund

Revenue							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues							
002-000-3308	STATE GRANT	-	25,000	-	-	-	
002-000-3823	STATE GRANT REVENUE	-	-	-	-	-	
	Category Total	-	25,000	-	-	-	
Charges for Service							
002-000-3811	WATER SERVICE FEES	-	-	-	-	-	
002-000-3813	WATER TAP FEES	-	12,841	8,000	802	-	-100%
002-000-3821	SEWER SERVICE FEES	574,913	580,561	580,000	590,212	590,000	2%
002-000-3822	SEWER TAP FEES	33,979	66,700	25,000	150,000	15,000	-40%
002-000-3831	GARBAGE FEES	-	-	-	-	-	
	Category Total	608,893	660,102	613,000	741,014	605,000	-1%
Interest and Rentals							
002-000-3601	INTEREST	38,331	11,938	14,000	994	1,000	-93%
	Category Total	38,331	11,938	14,000	994	1,000	-93%
Miscellaneous							
002-000-3607	MISC REVENUE	-	-	-	4,091	3,000	
	Category Total	-	-	-	4,091	3,000	
Total Revenue		647,223	697,040	627,000	746,099	609,000	-3%

COLLECTION DEPARTMENT

The Collection Department in the Utilities Fund classifies the resources used to acquire and maintain the sewage infrastructure to transport sewage from its source to the Town's sewage treatment facility.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There is .65 full time employee budgeted in the Collection Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Utilities Director	20%	416 Hours
Utilities Foreman	20%	416 Hours
Maintenance Worker	25%	520 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Finance Director	10%	130 Hours

Utilities Fund

Sewer Collection

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
002-063-5120	WAGES-FULL TIME	23,486	28,198	58,000	37,979	47,000	-19%
002-063-5121	WAGES-PART TIME	-	-	18,000	6,141	8,000	-56%
002-063-5122	WAGES-TEMPORARY	-	-	-	-	-	
002-063-5123	WAGES-OVERTIME	2,307	1,621	5,500	95	5,500	0%
Category Total		25,793	29,819	81,500	44,215	60,500	-26%
Personnel, Benefits							
002-063-5150	HEALTH/DENTAL	6,721	8,244	10,000	12,452	10,000	0%
002-063-5151	LIFE/LTD INSURANCE	1,558	813	1,000	80	1,000	0%
002-063-5152	FICA/MEDICARE	2,093	1,969	6,235	3,416	4,628	-26%
002-063-5153	ICMA 401K	1,109	1,304	3,175	1,875	2,625	-17%
002-063-5155	WORKERS COMP. INSURANCE	1,009	1,575	2,000	1,237	2,200	10%
002-063-5156	UNEMPLOYMENT INSURANCE	102	69	100	142	200	100%
Category Total		12,591	13,974	22,510	19,203	20,653	-8%
Purchased Professional Services							
002-063-5209	PROFESSIONAL SERVICES	9,510	-	10,000	1,205	10,000	0%
002-063-5226	CONTRACT CLEANING	15,255	1,255	20,000	14,630	20,000	0%
002-063-5214	AUDIT FEES	2,500	2,500	2,500	2,727	2,500	0%
Category Total		27,265	3,755	32,500	18,562	32,500	0%
Operating Expenses							
002-063-5201	OFFICE SUPPLIES	-	-	300	-	300	0%
002-063-5202	OPERATING SUPPLIES	5,575	9,296	10,000	10,742	13,000	30%
002-063-5203	SYSTEM MAINTENANCE	9,211	9,308	10,000	7,270	10,000	0%
002-063-5204	POSTAGE	297	823	800	652	800	0%
002-063-5206	UTILITIES COLLECTION	-	-	8,000	132,990	8,000	0%
002-063-5207	TRAVEL & TRAINING	-	-	-	93	-	
002-063-5208	PRINTING & PUBLSHG	203	196	500	-	500	0%
002-063-5211	LIABILITY INSURANCE	4,121	5,141	6,000	5,649	6,000	0%
002-063-5218	GASOLINE & DIESEL	-	-	-	-	-	
002-063-5219	UNIFORMS & CLEANING	720	125	800	538	800	0%
002-063-5221	REPAIR & MAINT VEHICLE	24	2,058	2,000	2,664	2,000	0%
002-063-5223	REPAIR & MAINT/STREETS	1,607	9,975	10,000	4,045	10,000	0%
002-063-5236	TELEPHONE	-	-	500	12	500	0%
002-063-5844	COMPUTER HARDWARE SOFTWARE	-	-	2,000	16	2,000	0%
Category Total		21,758	36,922	50,900	164,671	53,900	6%
Capital Equipment							
002-063-5846	EVAPORATION POND	-	-	-	-	-	
Category Total		-	-	-	-	-	

Utilities Fund

Sewer Collection

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects							
002-063-5237	5-2-1 DRAINAGE	4,000	4,500	-	6,545	7,500	
002-063-5840	IOWA STREET PROJECT	-	-	-	-	-	
002-063-5841	REPLACE HIGHWAY 6 LINE	-	-	-	-	-	
002-063-5842	SECOND STREET SID	-	-	-	-	-	
002-063-5843	WEB SITE IMPROVEMENTS	-	-	-	-	-	
002-063-5845	SLIP LINING PIPELINE	-	-	-	-	-	
002-063-5847	MAINSTREET	-	-	-	-	-	
Category Total		4,000	4,500	-	6,545	7,500	
Total Expenses		91,408	88,970	187,410	253,197	175,053	-7%

TREATMENT DEPARTMENT

The Treatment Department in the Utilities Fund classifies the resources used to process the Town's sewage, acquire, maintain, upgrade, and retire treatment facility assets, and bill and process user payments for sewer service.

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There are 1.55 full time employees budgeted in the Treatment Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Town Manager	25%	520 Hours
Town Clerk	10%	208 Hours
Accounting Manager	25%	520 Hours
Utilities Director	20%	416 Hours
Maintenance Worker	50%	1040 Hours
Accountant	25%	520 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Administrative Assistant	25%	260 Hours

Utilities Fund

Sewer Treatment

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
002-062-5120	WAGES-FULL TIME	98,322	95,870	102,000	88,141	113,000	11%
002-062-5121	WAGES-PART TIME	-	-	-	3,834	5,300	
002-062-5122	WAGES-TEMPORARY	-	-	-	10,835	-	
002-062-5123	WAGES-OVERTIME	6,779	5,222	5,500	186	5,500	0%
Category Total		105,101	101,092	107,500	102,995	123,800	15%
Personnel, Benefits							
002-062-5150	HEALTH/DENTAL	25,109	20,210	25,000	25,845	22,000	-12%
002-062-5151	LIFE/LTD INSURANCE	583	631	450	198	650	44%
002-062-5152	FICA/MEDICARE	7,826	7,498	8,224	7,334	9,471	15%
002-062-5153	ICMA 401K	3,357	4,846	5,375	4,555	5,925	10%
002-062-5155	WORKERS COMP. INSURANCE	1,009	1,575	1,800	1,091	1,900	6%
002-062-5156	UNEMPLOYMENT INSURANCE	361	241	350	366	475	36%
Category Total		38,246	35,001	41,199	39,389	40,421	-2%
Purchased Professional Services							
002-062-5209	PROFESSIONAL SERVICES	355	38,961	10,000	73,740	43,000	330%
002-062-5210	LAB FEES	3,456	2,880	4,000	2,887	4,000	0%
002-062-5214	AUDIT FEES	2,500	2,500	2,500	2,727	2,500	0%
002-062-5226	CONTRACT CLEANING	3,488	13,200	20,000	7,773	20,000	0%
Category Total		9,799	57,541	36,500	87,127	69,500	90%
Operating Expenses							
002-062-5201	OFFICE SUPPLIES	371	-	-	-	-	
002-062-5202	PLANT SUPPLIES	25,402	15,162	20,000	20,795	20,000	
002-062-5203	REPAIR & MAINT-BLDG	183	6,927	-	2,326	3,000	
002-062-5204	POSTAGE	272	550	550	560	800	45%
002-062-5206	UTILITIES	8,291	3,457	5,000	6,644	10,000	100%
002-062-5207	TRAVEL & TRAINING	390	185	500	293	500	0%
002-062-5208	PRINTING & PUBLSHG	203	196	500	-	500	0%
002-062-5211	LIABILITY INSURANCE	4,111	5,141	6,000	5,649	6,000	0%
002-062-5216	SOLAR UTILITY CREDITS	2,757	6,520	-	3,852	-	
002-062-5218	GASOLINE/DIESEL	2,267	1,439	2,600	2,244	3,000	15%
002-062-5219	UNIFORMS	465	405	800	109	800	0%
002-062-5221	REPAIR & MAINT-VEH	1,698	2,682	2,500	5,913	2,500	0%
002-062-5223	REPAIR & MAINT/STREETS	-	-	-	120	-	
002-062-5236	TELEPHONE (LAGOON)	1,890	1,792	2,000	1,940	2,500	25%
002-062-5244	PERMITS	1,593	1,593	2,500	1,738	2,500	0%
Category Total		49,894	46,049	42,950	52,182	52,100	21%
Capital Equipment							
002-062-5404	AMORTIZATION OF INTANGIBLES	-	-	-	-	-	
002-062-5840	CNG VEHICLE	-	-	-	-	-	
002-062-5843	PLANT IMPROVEMENTS	3,311	1,756	16,000	121,806	16,000	0%
002-062-5842	LAGOON SECURITY FENCE	-	-	-	-	-	
002-062-5400	DEPRECIATION - SEWER	170,175	147,230	-	-	-	
Category Total		173,486	148,986	16,000	121,806	16,000	0%

Utilities Fund

Sewer Treatment

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects							
002-062-5841	SEPTIC ELIMINATION PROGRAM	-	-	-	-	10,000	
	Category Total	-	-	-	-	10,000	
Total Expenses		376,526	388,669	244,149	403,499	311,821	28%

WATER FUND

The watershed that supplies the Town of Palisade, with its one-of-a-kind water, is on the northwest flank of the Grand Mesa. The basin includes approximately 22.9 square miles of surface area with 22 natural springs and Cabin Reservoir supplying the Town with pristine fresh first use water.

Our water plant purifies water with two Pall membrane skids with a combined capacity of just over 2 million gallons per day. We use sodium hypochlorite to carry disinfection throughout the water distribution system. We treat water that meets or exceeds the standards set by the Colorado Department of Public Health and Environment.

The distribution system includes over twelve hundred residential meters. We have up to two-inch meters in our water system. The Town has over one hundred and seventy fire hydrants to maintain with approximately 300 valves ranging from 2 inches up to 18 inches.

Water Fund

Fund Balance

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Beginning Fund Balance	1,709,508	1,893,490	2,490,257	1,950,075	2,096,764	-16%
Net Change in Available Fund Balance	183,982	233,184	37,664	146,689	(391,640)	-1140%
Ending Fund Balance	1,893,490	2,126,674	2,527,921	2,096,764	1,705,125	-33%

Fund Balance Detail

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Assigned Tap Fees - Capital Improvement	571,000	571,000	571,000	571,000	600,000	5%
Membrane Replacement -\$15,000 /yr	150,000	165,000	180,000	180,000	195,000	8%
Solar Lease Buy Out	102,500	110,185	93,573	93,573	76,111	-19%
Unassigned Fund Balance	1,069,990	1,280,489	1,683,348	1,252,191	834,014	-50%
Ending Fund Balance	1,893,490	2,126,674	2,527,921	2,096,764	1,705,125	-33%

Water Fund Revenue to Expense Summary

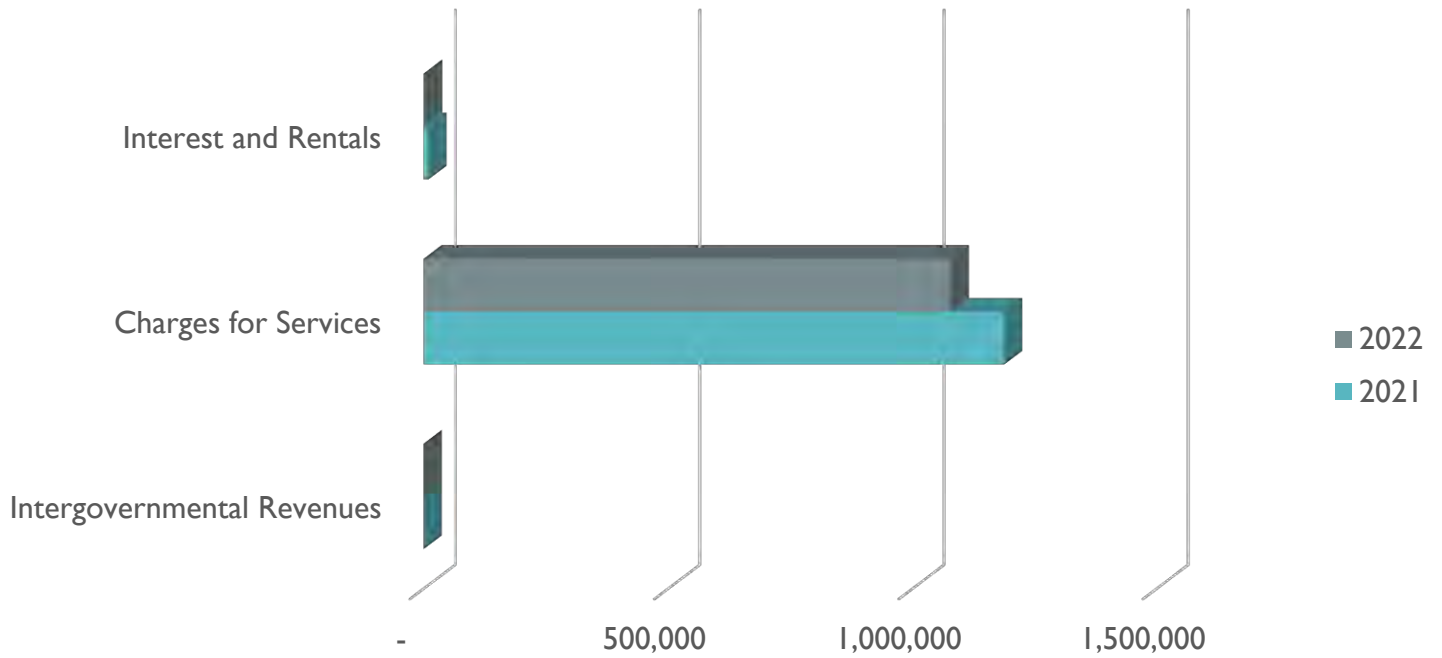
Revenues by Source

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues	-	-	-	-	-	
Charges for Services	1,110,117	1,162,483	1,188,000	1,269,201	1,078,500	-9%
Interest and Rentals	24,461	8,095	10,000	754	1,000	-90%
Miscellaneous	-	500	500	31,975	500	0%
	1,134,578	1,171,078	1,198,500	1,301,929	1,080,000	-10%

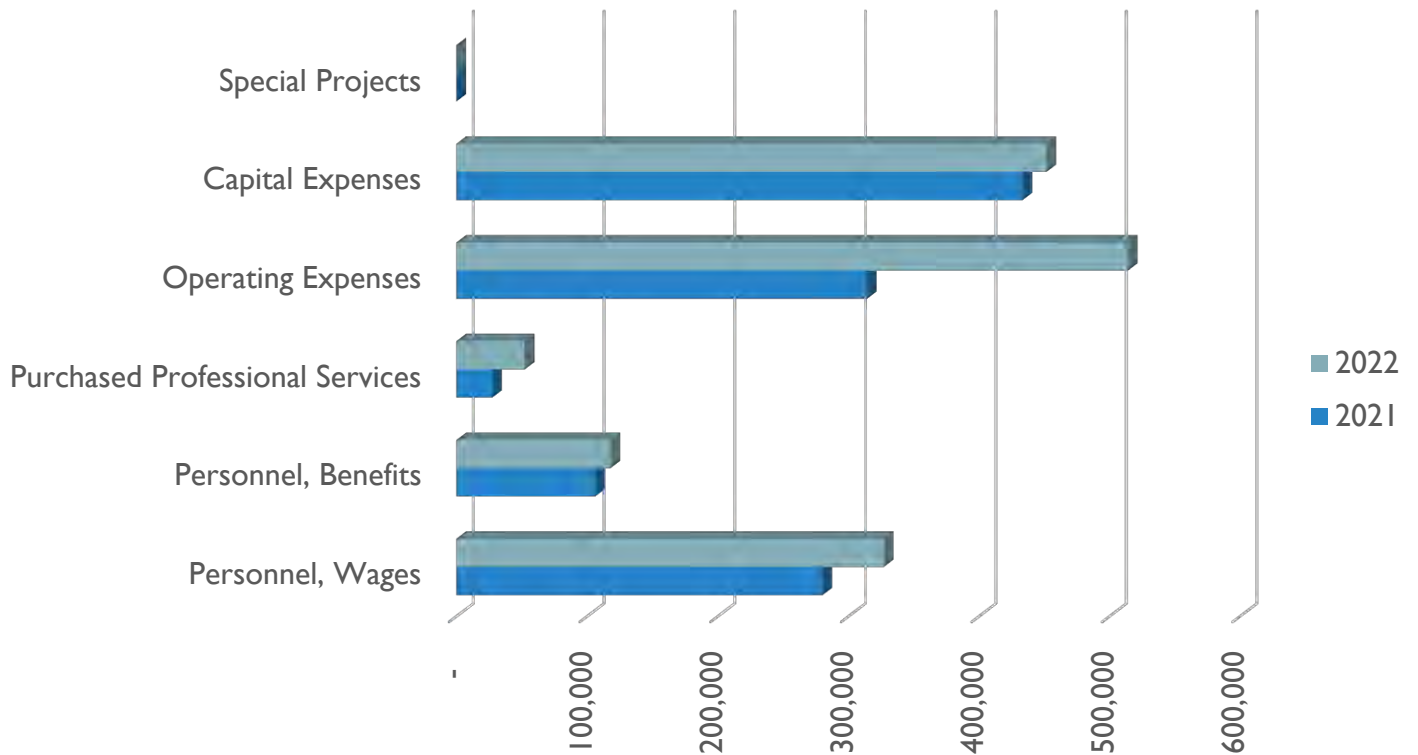
Expenses by Type

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages	194,653	213,483	280,000	275,539	335,000	20%
Personnel, Benefits	81,772	85,675	106,120	112,351	118,678	12%
Purchased Professional Services	17,026	12,523	27,300	24,042	52,300	92%
Operating Expenses	214,305	200,266	313,550	202,651	513,550	64%
Capital Expenses	442,840	425,947	433,366	540,111	451,612	4%
Special Projects	-	-	500	545	500	0%
	950,596	937,894	1,160,836	1,155,240	1,471,640	27%

Water Fund Revenue by Source Comparing 2021 Budget to 2022 Proposed Budget



Water Fund Expense by Type Comparing 2021 Budget to 2022 Proposed Budget



Water Fund

Revenue							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Intergovernmental Revenues							
004-000-3410	DOLA GRANT	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Charges for Service							
004-000-3811	WATER SERVICE FEES	1,063,914	1,063,172	1,150,000	1,063,636	1,060,000	-8%
004-000-3813	WATER TAP FEES	38,500	96,261	30,000	171,273	15,000	-50%
004-000-3814	PENALTY FEES	3,503	250	3,000	10,221	2,000	-33%
004-000-3815	METERS PARTS/LABOR	4,200	2,800	5,000	24,071	1,500	-70%
	Category Total	1,110,117	1,162,483	1,188,000	1,269,201	1,078,500	-9%
Interest and Rentals							
004-000-3601	INTEREST	24,461	8,095	10,000	754	1,000	-90%
	Category Total	24,461	8,095	10,000	754	1,000	-90%
Miscellaneous							
004-000-3607	MISC REVENUE	-	500	500	31,975	500	0%
	Category Total	-	500	500	31,975	500	0%
Total Revenue		1,134,578	1,171,078	1,198,500	1,301,929	1,080,000	-10%

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There are 4.6 full time employees budgeted in the Water Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Town Manager	25%	520 Hours
Town Clerk	10%	208 Hours
Accounting Manager	25%	520 Hours
Utilities Director	40%	832 Hours
Maintenance Worker	50%	1040 Hours
Accountant	25%	520 Hours
Maintenance Worker	100%	2080 Hours
Maintenance Worker	100%	2080 Hours
Utilities Foreman	60%	1248 Hours
Maintenance Worker	25%	520 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Administrative Assistant	25%	260 Hours
Finance Director	15%	156 Hours

Water Fund

Water Treatment and Distribution

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
004-061-5120	WAGES-FULL TIME	170,465	197,928	244,000	262,719	310,000	27%
004-061-5121	WAGES-PART TIME	2,641	5,196	18,000	9,975	17,000	-6%
004-061-5122	WAGES-TEMPORARY	-	-	-	2,539	-	
004-061-5123	WAGES-OVERTIME	21,547	10,359	18,000	307	8,000	-56%
Category Total		194,653	213,483	280,000	275,539	335,000	20%
Personnel, Benefits							
004-061-5150	HEALTH/DENTAL	42,594	48,648	60,000	70,995	63,500	6%
004-061-5151	LIFE/LTD INSURANCE	3,558	5,328	5,000	1,385	5,400	8%
004-061-5152	FICA/MEDICARE	15,475	15,727	21,420	21,877	25,628	20%
004-061-5153	ICMA 401K	6,548	9,778	13,100	13,608	15,900	21%
004-061-5155	WORKERS COMP. INSURANCE	12,697	5,620	6,000	3,533	7,000	17%
004-061-5156	UNEMPLOYMENT INSURANCE	900	574	600	953	1,250	108%
Category Total		81,772	85,675	106,120	112,351	118,678	12%
Purchased Professional Services							
004-061-5209	PROFESSIONAL SERVICES	9,881	6,533	20,000	18,522	45,000	125%
004-061-5212	LAB FEES	3,845	2,690	4,000	1,920	4,000	0%
004-061-5214	AUDIT	3,300	3,300	3,300	3,600	3,300	0%
Category Total		17,026	12,523	27,300	24,042	52,300	92%

Water Fund

Water Treatment and Distribution

Expenses		2019	2020	2021	2021	2022	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Operating Expenses							
004-061-5201	OFFICE SUPPLIES	490	88	1,000	394	1,000	0%
004-061-5202	OPERATING SUPPLIES	20,033	24,582	30,000	37,653	30,000	0%
004-061-5203	REPAIR & MAINT-BLDG	218	3,019	5,000	2,448	5,000	0%
004-061-5204	POSTAGE	3,250	2,589	3,500	2,240	3,500	0%
004-061-5205	DUES & SUBSCRIPTIONS	305	329	500	153	500	0%
004-061-5206	UTILITIES	9,858	10,730	15,000	4,657	15,000	0%
004-061-5207	TRAVEL & TRAINING	2,617	695	700	2,782	700	0%
004-061-5208	PRINTING & PUBLSHG	3,557	783	600	934	600	0%
004-061-5210	REPAIR & MAINT-EQUIP	10,546	24,161	15,000	27,794	15,000	0%
004-061-5211	LIABILITY INSURANCE	19,289	21,463	26,000	26,549	26,000	0%
004-061-5215	METER REPAIR	7,706	7,830	50,000	7,917	250,000	400%
004-061-5218	GASOLINE & DIESEL	7,935	5,037	6,500	7,853	6,500	0%
004-061-5219	UNIFORMS & CLEANING	1,980	2,266	2,000	1,613	2,000	0%
004-061-5220	WATER LINE REPAIR	39,198	35,127	60,000	4,638	60,000	0%
004-061-5221	REPAIR MAINT.- VEHICLE	5,500	6,745	7,500	17,911	7,500	0%
004-061-5222	HEAVY EQUIPMENT REPAIR	7,944	2,545	7,500	-	7,500	0%
004-061-5223	REPAIR & MAINT/STS	554	(45)	6,000	13,173	6,000	0%
004-061-5236	TELEPHONE	10,114	8,068	9,000	5,450	9,000	0%
004-061-5240	RAW WATER REPAIR	933	286	15,000	6,360	15,000	0%
004-061-5241	MONITORING-WATER SHED	-	1,360	5,000	900	5,000	0%
004-061-5243	HEAVY EQUIPMENT RENTAL	-	766	10,000	1,396	10,000	0%
004-061-5244	PERMITS	1,045	580	1,250	1,140	1,250	0%
004-061-5261	SMALL EQUIPMENT	-	5,101	8,500	1,600	8,500	0%
004-061-5843	WEBSITE IMPEOVEMENTS	-	-	-	-	-	-
004-061-5844	COMPUTER HARDWARE SOFTWARE	5,900	-	8,000	4,640	8,000	0%
004-061-5845	FIRE MITIGATION	2,000	6,283	10,000	2,627	10,000	0%
004-061-5242	BACKFLOW PREVENTION	781	1,103	1,000	247	1,000	0%
004-061-5246	LEASE PAYMENTS-SOLAR PANELS	23,089	23,179	24,000	15,367	24,000	0%
004-061-5216	UTILITY SOLAR CREDITS	(10,538)	5,154	(15,000)	3,577	(15,000)	0%
004-061-5860	RUEDI WATER PURCHASE	37,546	-	-	-	-	-
004-061-5861	RUEDI WATER PURCHASE INTEREST	1,144	-	-	-	-	-
004-061-5862	RUEDI WATER MAINTENANCE COSTS	1,312	442	-	638	-	-
Category Total		214,305	200,266	313,550	202,651	513,550	64%
Capital Equipment							
004-061-5227	BOND DEBT-PRINCPL	-	-	324,371	353,859	350,354	8%
004-061-5228	BOND DEBT-INTEREST	107,318	78,545	78,995	99,452	71,258	-10%
004-061-5229	COST OF ISSUANCE	-	-	-	-	-	-
004-061-5401	AMORTIZATION EXPENSE	-	-	-	-	-	-
004-061-5404	AMOTIZATION OF INTANGIBLES	-	-	-	-	-	-
004-061-5405	DEPRECIATION-EQUIPMENT	329,232	334,170	-	-	-	-
004-061-5840	CAMEO WATER LINE	-	-	-	-	-	-
004-061-5841	VEHICLE	-	-	-	-	-	-
004-061-5842	CABIN	-	-	-	-	-	-
004-061-5856	WATER TREATMENT PLANT EQUIP	5,129	13,232	-	1,800	-	-
004-061-5866	WATER LINE/PLANT IMPROVEMENT	1,161	-	30,000	85,000	30,000	0%
004-061-5868	PERIMETER FENCE	-	-	-	-	-	-
Category Total		442,840	425,947	433,366	540,111	451,612	4%

Water Fund

Water Treatment and Distribution

Expenses

Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Special Projects							
004-061-5217	WATER CONSERVATION PROGRAM	-	-	500	545	500	0%
004-061-5863	MAIN STREET PROJECT	-	-	-	-	-	
004-061-5865	CAMEO/HWY 6 PROJECTS	-	-	-	-	-	
004-061-5857	IOWA WATER LINE	-	-	-	-	-	
004-061-5867	SECOND STREET SID	-	-	-	-	-	
Category Total		-	-	500	545	500	0%
Total Expenses		950,596	937,894	1,160,836	1,155,240	1,471,640	27%

Water Fund

Water Treatment and Distribution

Project Listing

Description	Funding Source	Funding Detail	2020 Budget
Water Meter Upgrade (Completed over 5 yrs)	Town	004-061-5215	250,000
		Total Projects	250,000

SOLID WASTE FUND

This fund measures the residential and commercial garbage and refuse collection and disposal activities provided by the town. These services are contracted to a garbage collection business and the fees associated with these services are paid to the contractor and are used to pay for labor and supplies used by the Town to administer this program.

Solid Waste Fund

Fund Balance

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Beginning Fund Balance	46,538	55,462	42,360	66,874	49,734	17%
Net Change in Available Fund Balance	8,924	11,412	14,505	(17,139)	375	-97%
Ending Fund Balance	55,462	66,874	56,865	49,734	50,109	-12%

Fund Balance Detail

	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Unassigned Fund Balance	55,462	66,874	56,865	49,734	50,109	-12%
Ending Fund Balance	55,462	66,874	56,865	49,734	50,109	-12%

Solid Waste Fund Revenue to Expense Summary

Revenues by Source

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Charges for Services	142,157	175,283	220,000	217,404	225,000	2%
Miscellaneous	-	20	-	-	-	
	142,157	175,303	220,000	217,404	225,000	2%

Expenses by Type

Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Operating Expenses	133,232	163,394	169,600	204,941	212,900	26%
Personnel, Wages	-	325	30,000	22,417	8,500	-72%
Personnel, Benefits	-	172	5,895	7,186	3,225	-45%
	133,232	163,891	205,495	234,544	224,625	9%

WAGES

When staff has multiple areas of responsibility that span different departments or funds, the budget for their wages are allocated to those departments or funds to best represent the use of resources required from each department or fund to provide their salary. There .05 full time employee budgeted in the Solid Waste Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Accounting Manager	5%	104 Hours

The Town uses part-time staff then there is not a need for a full-time employee, or it is determined that a part-time staff meets the needs of the Town and its citizens better than a full-time employee. The following are current listings of part-time positions funded in this budget:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Administrative Assistant	5%	52 Hours
Finance Director	5%	52 Hours

Solid Waste Fund

Revenue							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Charges for Service							
006-000-3831	SOLID WASTE FEES	142,157	175,283	220,000	217,404	225,000	2%
	Category Total	142,157	175,283	220,000	217,404	225,000	2%
Miscellaneous							
006-000-3607	MISC REVENUE	-	20	-	-	-	
	Category Total	-	20	-	-	-	
Total Revenue		142,157	175,303	220,000	217,404	225,000	2%

Solid Waste Fund

Garbage Collection

Expenses							
Account	Description	2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	2022 Budget	% Change
Personnel, Wages							
006-064-5120	WAGES-FULL TIME	-	158	12,000	12,442	3,500	-71%
006-064-5121	WAGES-PART TIME	-	167	18,000	9,975	5,000	-72%
006-064-5122	WAGES-TEMPORARY	-	-	-	-	-	
006-064-5123	WAGES-OVERTIME	-	-	-	-	-	
Category Total		-	325	30,000	22,417	8,500	-72%
Personnel, Benefits							
006-064-5150	HEALTH/DENTAL	-	138	2,000	4,483	1,500	-25%
006-064-5151	LIFE/LTD INSURANCE	-	-	400	25	200	-50%
006-064-5152	FICA/MEDICARE	-	26	2,295	1,717	650	-72%
006-064-5153	ICMA 401K	-	8	600	548	175	-71%
006-064-5155	WORKERS COMP. INSURANCE	-	-	500	365	600	20%
006-064-5156	UNEMPLOYMENT INSURANCE	-	-	100	47	100	0%
Category Total		-	172	5,895	7,186	3,225	-45%
Operating Expenses							
006-064-5204	POSTAGE	543	1,087	1,100	1,030	1,400	27%
006-064-5208	PRINTING & PUBLSHG	407	537	500	-	500	0%
006-064-5220	TOWN CLEAN-UP	1,585	964	3,000	2,500	3,000	0%
006-064-5810	RECYCLE FENCEING	-	-	-	-	-	
006-064-5224	CONTRACT COLLECTION	130,697	160,806	165,000	201,411	208,000	26%
Category Total		133,232	163,394	169,600	204,941	212,900	26%
Total Expenses		133,232	163,891	205,495	234,544	224,625	9%