

TOWN OF PALISADE
ANNUAL
BUDGET
FISCAL YEAR 2023

Town of Palisade
175 E 3rd Street
PO Box 128
Palisade, CO 81526
www.palisade.colorado.gov



Town of Palisade
Leading this Project

We Value Our Community

TOWN OF PALISADE, COLORADO

2023 BUDGET





ELECTED OFFICIALS

Mayor, Greg Mikolai

Mayor Pro-Tem, Ellen Turner

Bill Carlson

Thea Chase

Stan Harbaugh

Nicole Maxwell

Jamie Somerville

STAFF

Janet Hawkinson, Town Manager

Travis Boyd, Finance Director

Keli Frasier, Clerk

Jesse Stanford, Chief of Police

Charles Balke, Fire Chief

Troy Ward, Parks and Events Director

Brian Rusche, Community Development Director

**TOWN OF PALISADE, COLORADO
RESOLUTION 2022-25**

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS OF AND FOR THE PURPOSE SET FORTH BELOW, FOR THE TOWN OF PALISADE, COLORADO, FOR THE 2023 BUDGET.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on November 15, 2022 and

WHEREAS, the Board of Trustees has made provisions therein for revenues, including beginning fund balances, in the amount equal to or greater than the total proposed expenditures as set forth in the budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below so as not to impair the operations of the Town of Palisade

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO AS FOLLOWS:

SECTION 1. That the following sums are hereby appropriated from the revenues and other available money of each fund, for the purposes stated:

General Fund	
Expenditures	<u>\$7,451,477</u>
Total General Fund	\$7,451,477
Utilities Fund	
Expenditures	<u>\$873,649</u>
Total Utility Fund	\$873,649
Tourism Fund	
Expenditures	<u>\$60,000</u>
Total Tourism Fund	\$60,000
Water Fund	
Expenditures	<u>\$1,459,123</u>
Total Water Fund	\$1,459,123
Conservation Trust Fund	
Expenditures	<u>\$50,000</u>
Total Conservation Trust	\$50,000
Solid Waste Fund	
Expenditures	<u>\$231,050</u>
Total Solid Waste Fund	\$231,050

Capital Projects Fund	
Expenditures	<u>\$9,073,985</u>
Total Capital Projects	
Fund	\$9,073,985

ADOPTED and APPROVED this 15th day of November, 2022.

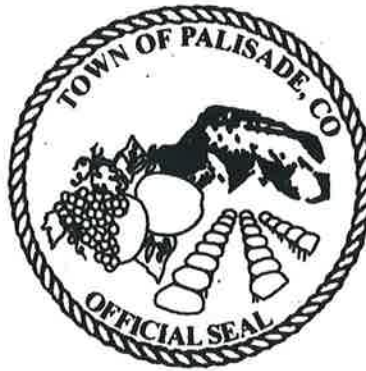
**By the Town of Palisade, Mesa County, State of
Colorado**



Greg Mikolai, Mayor

Attest:


Keli Frasier, Town Clerk



**TOWN OF PALISADE, COLORADO
RESOLUTION 2022-26**

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ENTIRE TOWN OF PALISADE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING FOR THE CALENDAR YEAR ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board of Trustees of the Town of Palisade has received a proposed budget in accordance with the Local Government Budget Law; and

WHEREAS, upon due and proper notice, published in accordance with C.R.S. 29-1-106, said proposed budget was open for inspection by the public at the Town Hall as a designated location, a public hearing was held on November 15, 2022, and interested electors were given the opportunity to file and/or register any objections to said proposed budget, and,

WHEREAS, whatever increases and/or decreases may have been made in the expenditures, like increases/decreases were respectively made to the revenues so that the budget remains in balance, as required by C.R.S. 29-1-103;

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO AS FOLLOWS:

SECTION 1. The estimated expenditures for each fund are as follows:

General Fund	\$7,451,477
Utilities Fund	873,649
Tourism Fund	60,000
Water Fund	1,459,123
Conservation Trust Fund	50,000
Solid Waste Fund	231,050
Capital Projects Fund	9,073,985
Total Expenditures	\$19,199,284

SECTION 2. The estimated revenues for each fund are as follows:

<u>General Fund</u>	
Taxes	\$5,512,097
Other Sources	1,595,430
Fund Balance	343,950
Total Revenues	\$7,451,477

<u>Utilities Fund</u>	
Fees	\$783,000
Fund Balance	90,649
Total Revenues	\$873,649

<u>Tourism Fund</u>	
Lodging Fees	\$50,000
Fund Balance	10,000
Total Revenues	\$60,000

<u>Water Fund</u>	
Fees	\$1,080,000
Fund Balance	379,123
Total Revenues	\$1,459,123

<u>Conservation Trust Fund</u>	
Lottery Funds	\$20,000
Fund Balance	30,000
Total Revenues	\$50,000

<u>Solid Waste Fund</u>	
Fees	\$225,000
Fund Balance	6,050
Total Revenues	\$231,050

<u>Capital Projects Fund</u>	
General Fund Transfer	1,766,993
Grant Revenue	7,306,992
Total Revenues	9,073,985

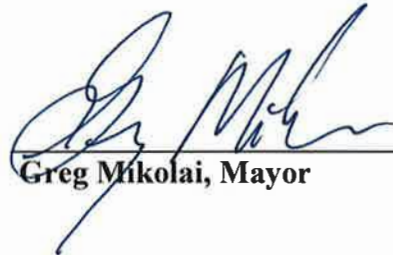
SECTION 3. The budget as submitted, amended, and herein above summarized by fund, a true copy of which is attached and incorporated herein by reference, hereby is approved, and adopted as the budget of the Town of Palisade for the year stated above.

SECTION 4. The budget hereby approved and adopted shall be signed by the Mayor and made a part of the public records of the Town.

SECTION 5. Town Finance Director, Travis Boyd, is hereby directed forthwith to certify said budget to the Department of Local Affairs of the State of Colorado in accordance with the Laws of said State.


ADOPTED AND APPROVED this 15th Day of November 2022

By the Town of Palisade, Mesa County, State of Colorado



Greg Mikolai, Mayor

Attest:



Keli Frasier, Town Clerk

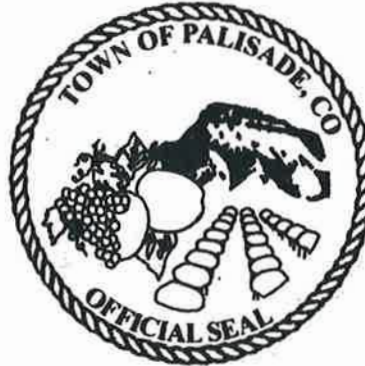


Table of Contents

Introduction	1
Special Projects	8
Government Wide Summary	13
Governmental Funds	21
General Fund	25
Tourism Fund	78
Conservation Fund	83
Capital Projects Fund	88
Proprietary Funds	93
Utility Fund	97
Water Fund	108
Solid Waste Fund	117

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 to 2,792 people as well as thriving agriculture, viticulture, and tourism industries.

The town is governed by seven elected 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.

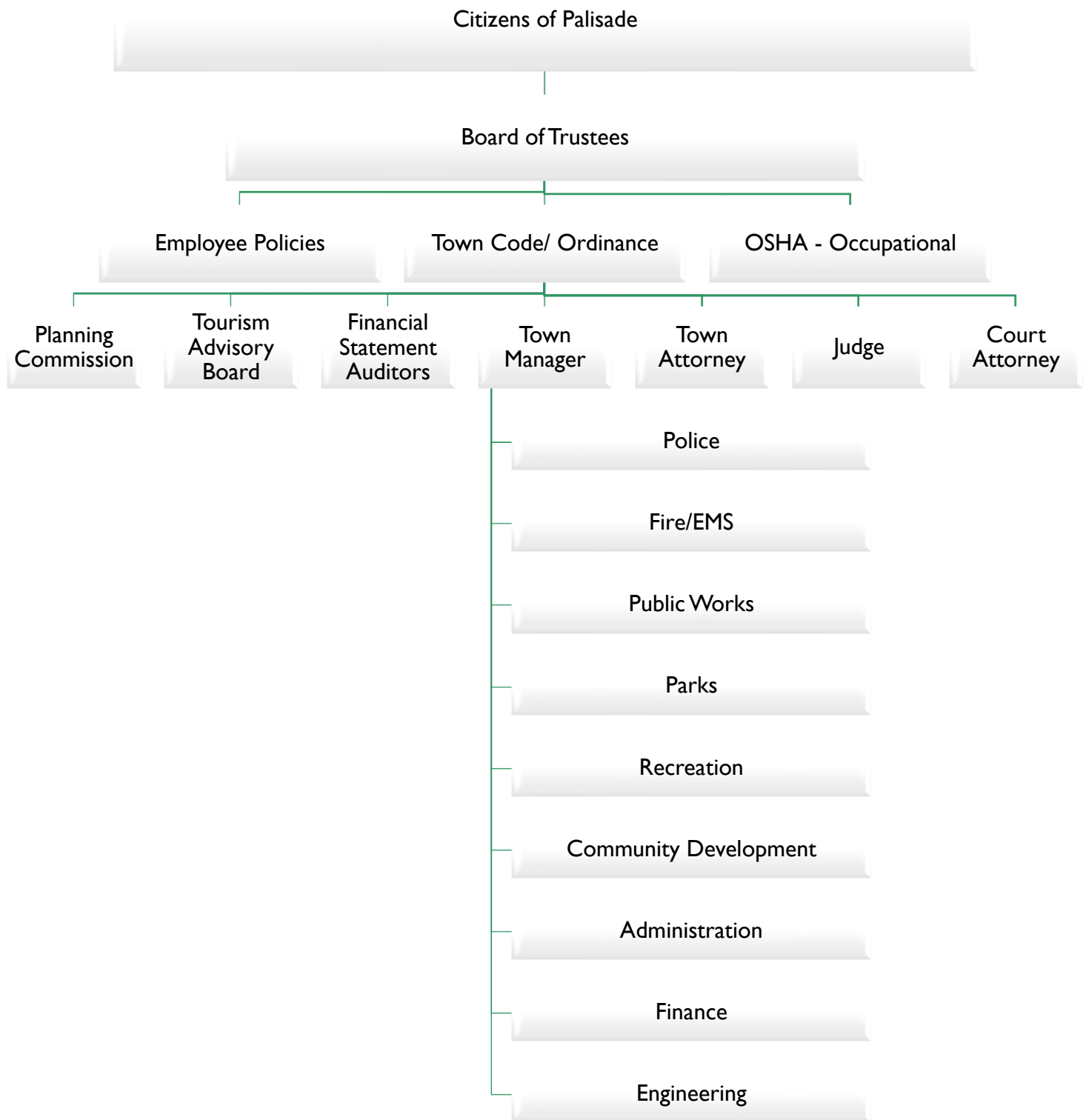
The chief administrator of the town is the Town Manager. This position serves as the chief budget officer and chief executive for the town. All operations are overseen and coordinated by the Town Manager using the teamwork and expertise of Department Directors.

The town operates many services for its citizens including:

- Potable Water Distribution
- Sewage Collection and Treatment
- Parks Maintenance
- Police Services
- Fire/Emergency Medical Services
- Streets Maintenance
- Bike Paths, Sidewalks, Multi-Use Trails
- 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 2023 and demonstrate how the Town government 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 document is meant to be read in its entirety and no section of this budget can describe the proposed operations completely. Any attempt to understand the budget by examining one section will be misleading and not provide the reader with the 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 combined.

This budget starts by looking at the government as if it were combined. 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 2023. This section is called the Government Wide Summary.

From the Government Wide Summary, we present the financial information in relation with each type of funds. The town has two types of funds, governmental and proprietary. The primary difference with each fund 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.

Each fund used in the town is listed in its respective fund type. In 2023, we anticipate using seven 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 this budget.

Most government activities go through the General Fund and particular attention is given in this budget to this 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 detail 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. 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 an example 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
		2020	2021	2022	2022	2023	%
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	Indicates the fund or organizational element of the table.
2	Department	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	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 column will indicate the general ledger number used in the Town's accounting system to accumulate transactional detail.
5	Account Name	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	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	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	The data in this column represents the most recently adopted budget.
9	Current Year Estimate	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 column is the amount requested to be appropriated for the current budget.
11	Change in Amount	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: (Current Year Budget – Adopted Last Year Budget) / Adopted Last Year Budget
12	Category	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	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	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 more resources in one year than 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 for current year operations, equipment, maintenance, disaster relief, or to reinvest in capital projects such as parks and infrastructure.

In this budget year, the Town 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, 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 2023 but 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 will discuss the various projects that we will undertake in 2023 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 in 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.

Project Title	Project Description	Fund/ Department	Grant Revenue	Town Funding	Expected Cost
Large Capital Improvement Projects with Grant Funding & Tax Funding					
Community Clinic	Build a community clinic in partnership with Community Hospital.	Capital Projects Fund	\$2.5M Federal HRSA and Mesa County \$2.5M Community Hospital	\$0	\$5 M
Broadband Middle Mile Fiber and CNL	Construct fiber optic infrastructure from the existing network to access a carrier neutral location.	Capital Projects Fund	\$406,992 DOLA	\$406,992 (\$343,000 from American Rescue Plan - Revenue Replacement)	\$873,985
Elberta Ave West Sidewalks I-70 to 1 st Street	Construct sidewalks from the exit ramp at I-70 to 1 st Street on the west side of Elberta	Capital Projects Fund	\$1.1M CDOT	\$300,000	\$1.4M
TAP Sidewalk Construction Highway 6	CDOT is working with the Town on expanding this project from the original request to include repairs of intersections	Capital Projects Fund	\$800,000 CDOT TAP	\$200,000	\$1M
Sewer Transfer Pump Station	North River Road Transfer Pump Replacement	Utilities Fund	\$174,000 DOLA	\$174,000	\$348,000

Project Title	Project Description	Fund/Department	Grant Revenue	Town Funding	Expected Cost
Large Capital Improvement Projects with Only Tax Revenue Funding					
Remodel the Old Gymnasium	The gym was saved from demolition of the Old High School. A new exterior wall with two exterior staircases to be constructed to provide access to an existing balcony with bleachers.	Capital Projects fund	\$0	\$800,000	\$800,000
Riverbend Park Restroom Construction	This project will raze the old restroom facilities and build new restroom facilities at Riverbend Park.	General Fund/ Parks	100% Tax Revenue	\$150,000	\$150,000

Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Infrastructure Improvement Projects - User Fee Funding – Water & Sewer				
Water Meter Upgrade	Upgrade water meters in Town. 5- year project. Total Project cost is estimated at \$250,000	Water Fund	100% User Fees	\$50,000
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 Fund	Possible grant – user fees	\$50,000

Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Small Projects with Grant & Tax Funding				
Boat Ramp Riverbend Park	Improvements to boat ramp – Harky’s Landing	General Fund/ Parks	100% Tax Revenue	\$25,000
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	\$15,000
Tree Planting at Parks	This is to plant trees in Parks.	General Fund/ Parks	100% Tax Revenue	\$20,000
Veteran’s Park Playground	To replace the current playground equipment at Veteran’s Memorial park with new equipment.	General Fund/ Conservation Trust Fund Developer Fees in lieu of Building Parks	\$25,000 Developer Fees in Lieu of Parks	\$75,000
			\$50,000 Lottery Funds	
Land Use Code Revision	Update the municipal land use code to integrate with the new comprehensive plan.	General Fund & DOLA grant	50% tax \$20,000 50% grant \$20,000	\$40,000

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

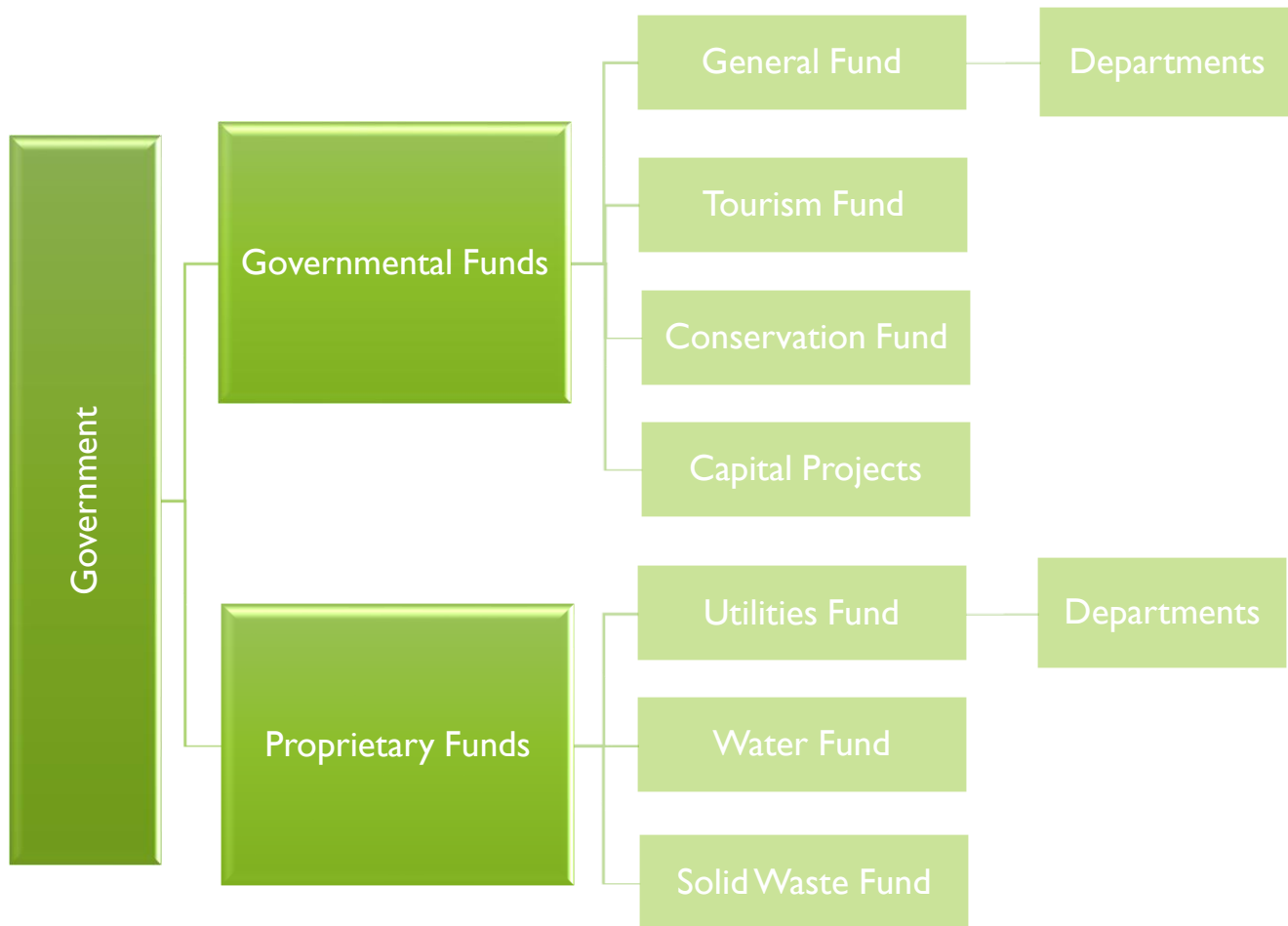
Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Fiscal Year 2023 to 2030 Projects				
Sewer Treatment Consolidation to Clifton Sanitation District	This project will decommission the Town's sewer treatment facilities and route sewage to the Clifton Sanitation District for processing	Utilities Fund/ Treatment	USDA Grant & Loan	Estimated \$18M
Veteran's Park Restroom	Replace the restrooms at Veteran's Park COMPLETED in 2022	General Fund/ Parks	100% Tax Revenue	\$150,000
Veteran's Park Memorial Stage	Create a venue at Veteran's Memorial Park to host events and performances	General Fund/ Parks	100% Tax Revenue	\$350,000
Bridge over canal on Elberta Ave	Being Completed as part of the Elberta sidewalk Project 2023			Undetermined
Fire Authority	Work together with Clifton Fire District, Palisade Rural Fire and Palisade Fire to create a fire authority	General Fund	Possible grants	\$50,000

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 consolidated government and the different funds condensed into two groups, Governmental and Proprietary. This is notated in the map by the bold portion. The subdued portions will be addressed in subsequent sections.



GOVERNMENT SUMMARY

This is a summary of the government taken as a whole. All funds and 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.

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.

The expense tables show the ways the Town uses its resources to provide services to the public. 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.

It is apparent by comparing the revenues in total to the expenses in total in the government wide summary, the expenses are \$854,772 more than the budgeted revenues for 2023. This results in a single year revenue deficit for the projected expenditures. This means the expected revenues for 2023 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 2023 revenues collected. The detail from the source of this funding is discussed at the fund level introduction and analysis. In 2023, 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.

Government Summary

Revenues by Source

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Tax	5,351,620	6,885,286	3,951,825	6,021,802	5,567,097	41%
Licenses	27,893	42,424	33,500	51,347	33,500	0%
Intergovernmental Revenues	986,408	984,191	4,715,836	3,636,818	8,259,192	75%
Charges for Services	2,217,037	2,771,669	2,334,663	2,664,988	2,291,643	-2%
Fines, Forfeits and Assessments	24,449	17,104	14,718	19,203	14,587	-1%
Interest and Rentals	45,118	5,315	5,000	99,495	42,000	740%
Donations	11,075	5,250	4,000	14,733	4,000	0%
Miscellaneous	43,113	94,722	349,827	380,605	357,500	2%
Other Revenue Sources	2,705	30,761	8,000	9,401	8,000	0%
Interfund Transfers	-	610,824	2,812,364	798,246	1,766,993	-37%
	8,709,418	11,447,546	14,229,733	13,696,638	18,344,512	29%

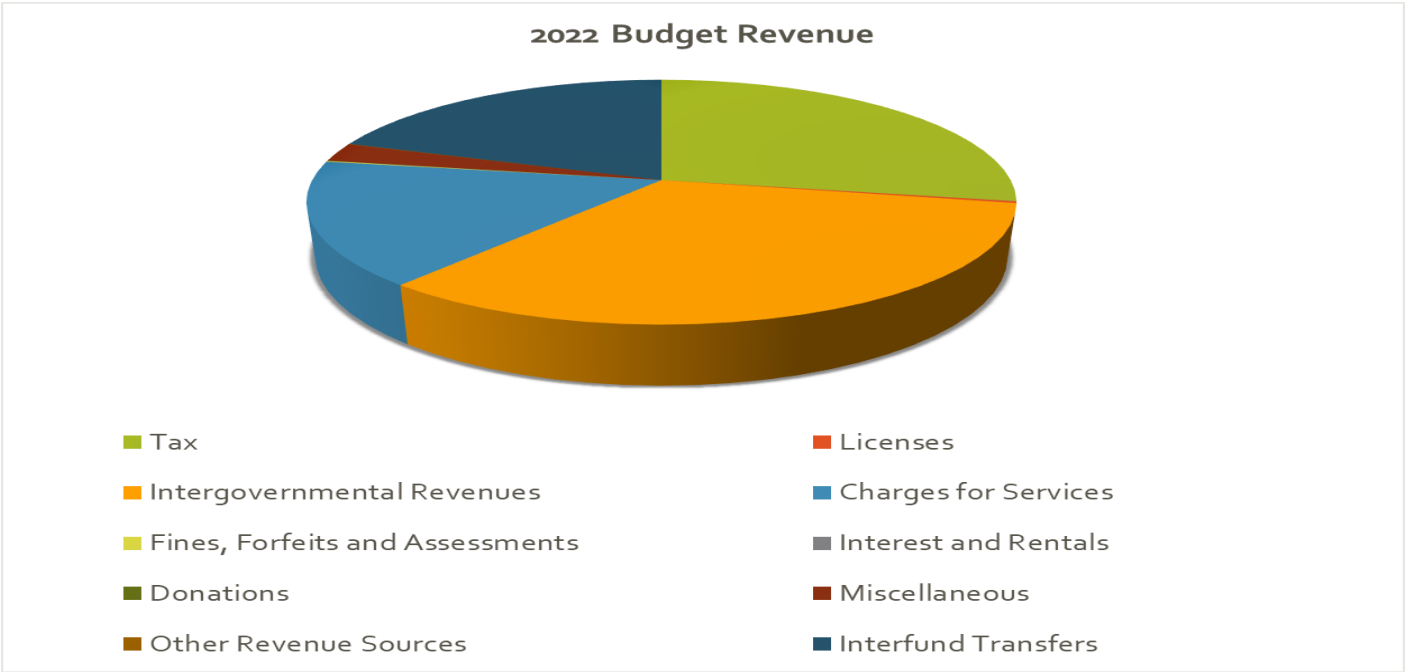
Expenses by Type

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages	2,246,819	2,311,854	2,651,200	2,371,620	2,828,980	7%
Personnel, Benefits	746,639	797,029	865,958	685,782	855,012	-1%
Purchased Professional Services	672,724	809,945	989,500	603,982	858,751	-13%
Operating Expenses	1,564,284	1,406,684	1,834,850	1,561,701	1,845,928	1%
Capital Expenses	727,256	1,251,674	7,271,612	3,999,569	10,009,171	38%
Special Projects	358,508	116,081	607,000	576,078	1,034,450	70%
Interfund Transfers	-	610,824	2,812,364	798,246	1,766,993	-37%
	6,316,230	7,304,091	17,032,484	10,596,980	19,199,284	13%

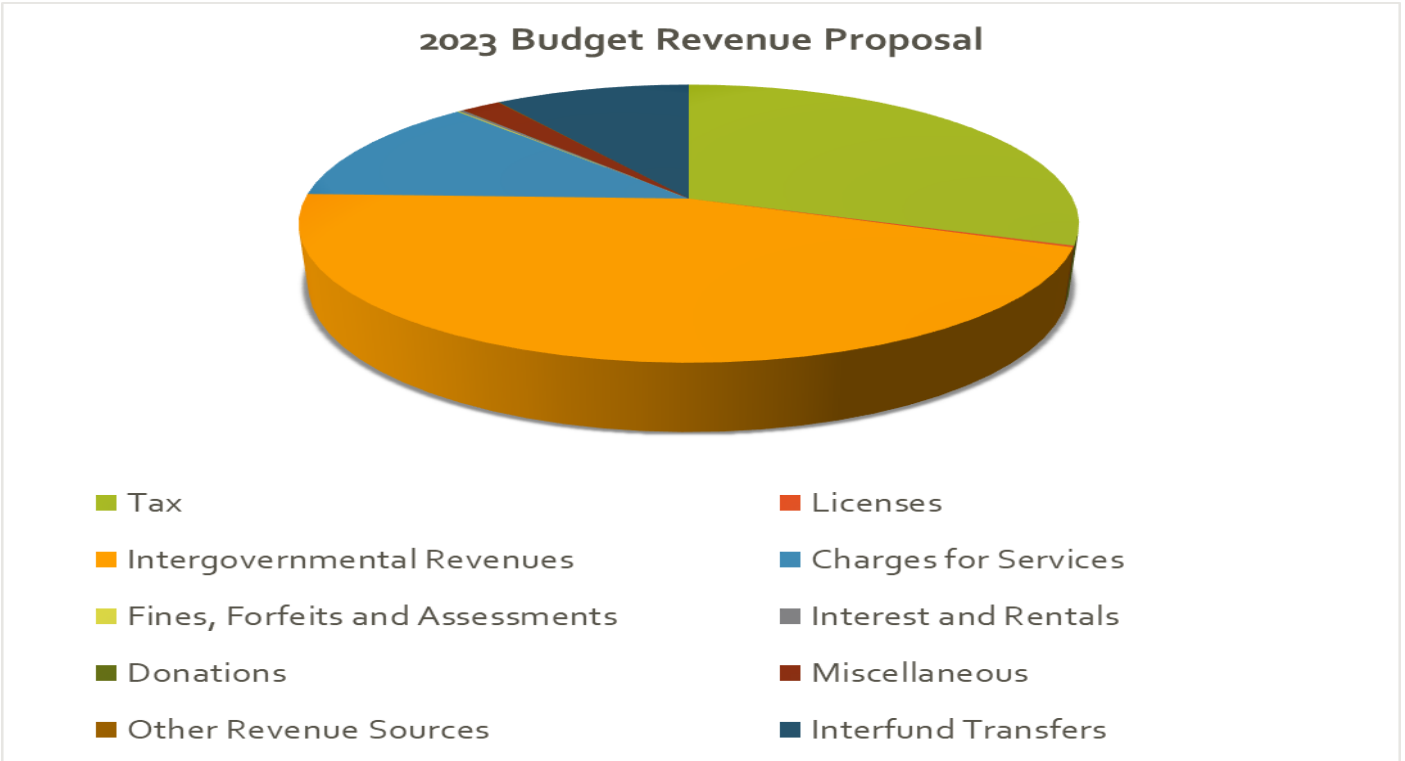
Note: \$8,259,192 of Intergovernmental Revenues is proposed grant funding. This includes \$1.5 M of funding from Mesa County, \$1.0 M of Federal Infrastructure Funding, and \$2.5 M of Community Hospital Funding. These are largely grants to fund capital projects.

These two charts can be compared to understand the difference in revenue sources for the Town of Palisade from 2022 to 2023. There is a difference in revenue source from 2022 to 2023 primarily driven by the increase in grant funding proposed by this budget.

This chart illustrates the mix of revenue budgeted in 2022.

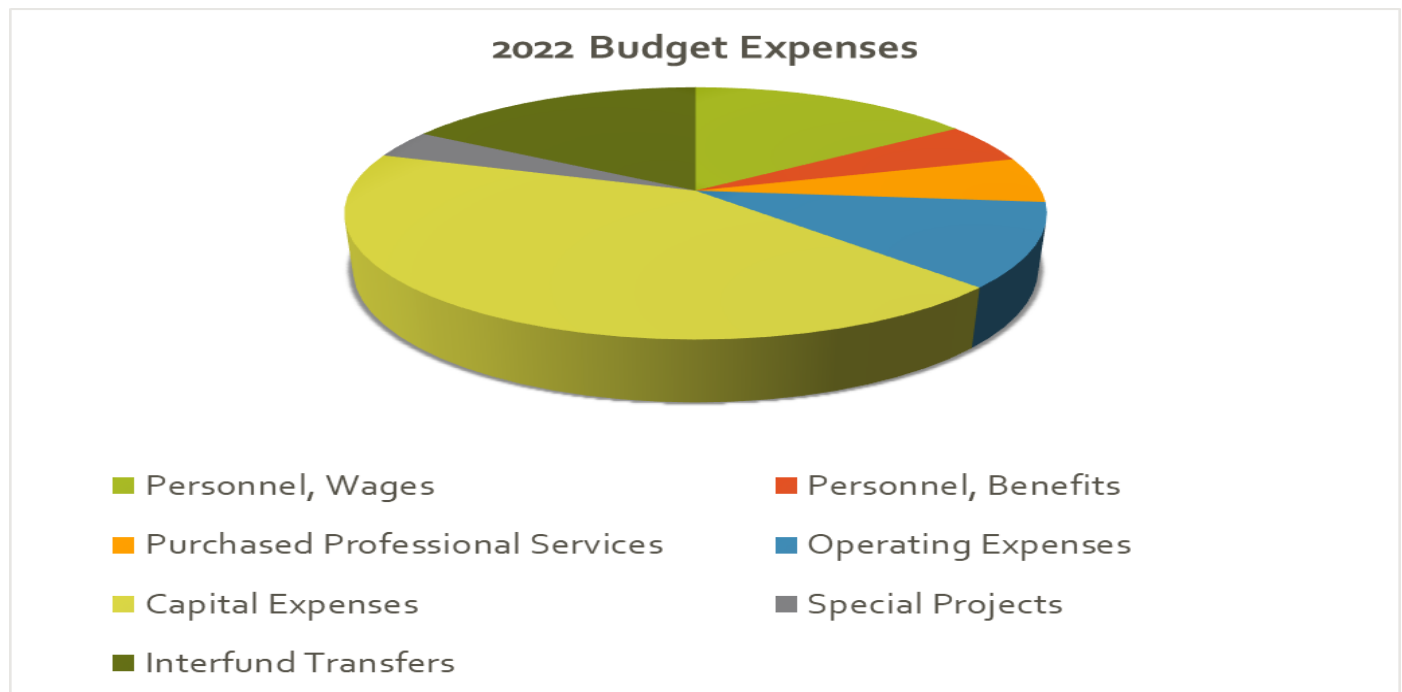


This chart shows the proposed budget for revenue for 2023.

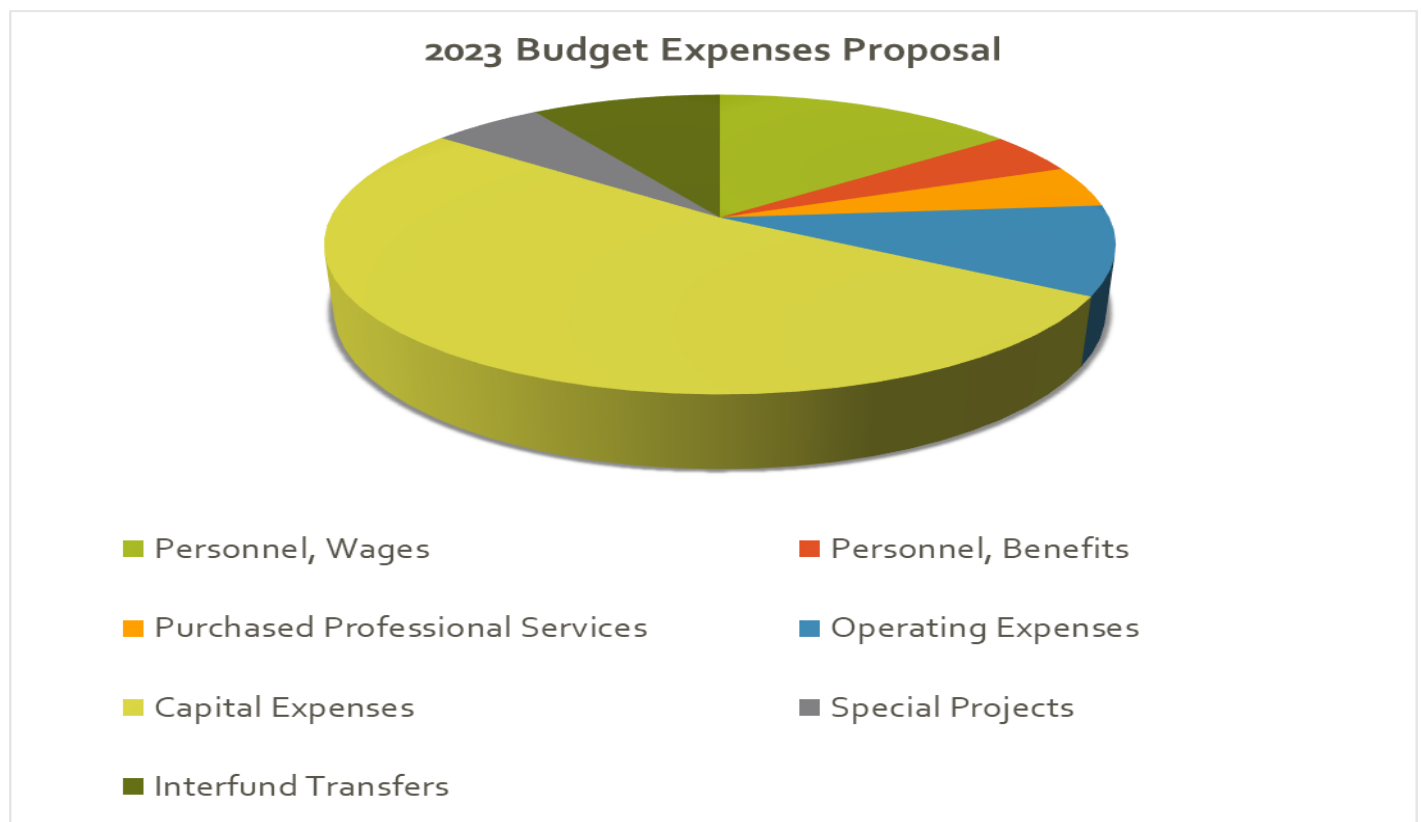


These two charts illustrate the difference in proportional expenses for the Town of Palisade from 2022 to 2023.

This chart illustrates the mix of expense budgeted in 2022.



This chart illustrates the mix of expense proposed for budgeting in 2023.



SUMMARY BY FUND TYPE

When the financial information is aggregated in the government wide level, it makes it difficult to determine which resources are being used and how. 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 a fee for services provided.

There is a different picture of the budget presented. The Proprietary Funds are projected to have a revenue to expense budget shortfall and their special and capital projects are going to be funded using the revenue from fund contributions in prior years. The governmental funds are also projected to have a revenue to expense budget shortfall and their special and capital projects are going to be funded using the revenue from fund contributions in prior years.

Government Revenue to Expense Summary by Fund Type

Revenues

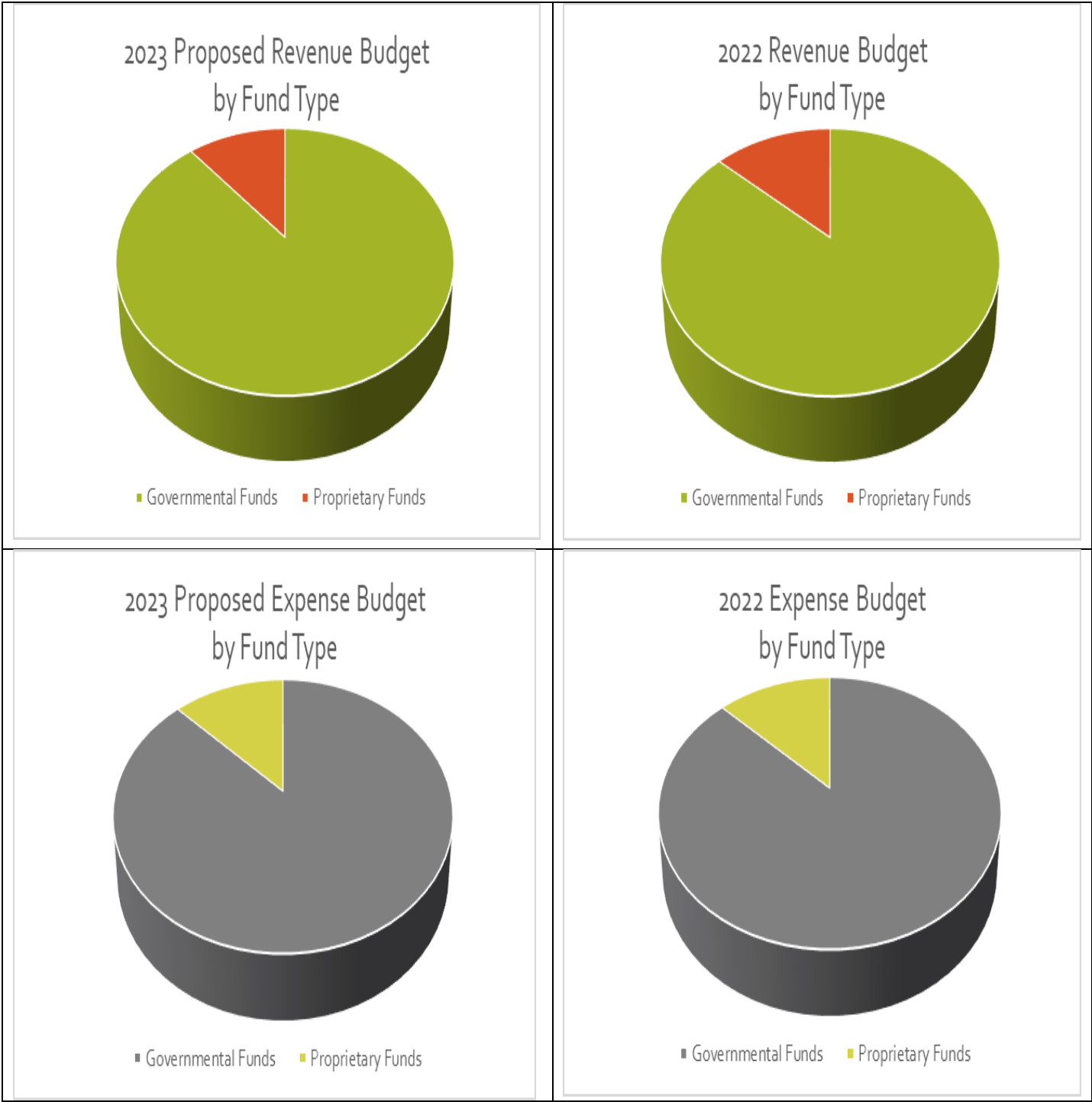
	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Fund Type						
Governmental Funds	6,665,997	9,174,724	12,315,733	11,468,592	16,256,512	32%
Proprietary Funds	2,043,421	2,272,822	1,914,000	2,228,047	2,088,000	9%
	8,709,418	11,447,546	14,229,733	13,696,638	18,344,512	29%

Expenses

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Fund Type						
Governmental Funds	4,736,806	5,793,664	14,849,345	8,866,019	16,635,462	12%
Proprietary Funds	1,579,424	1,510,427	2,183,139	1,730,961	2,563,822	17%
	6,316,230	7,304,091	17,032,484	10,596,980	19,199,284	13%

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 \$475,822 in the Proprietary Funds. This is about 18.6% of the total expenses in the current year. There is a current year revenue deficit in the Governmental Funds of \$378,950 which is about 2.3% of the total expenses in the current year. The proprietary and governmental funds' current year revenue deficits are fully funded by excess revenues collected and unexpended in prior years.

The following charts are used to compare relative revenue and expense activity between 2022 and 2023. Comparing the revenue budgets for 2022 and 2023 reveals that the revenue and expense distribution between Governmental Funds and Proprietary Funds are very similar.



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 included in this section. These are the General Fund, the Tourism Fund, the Conservation Fund, and the Capital Projects Fund.

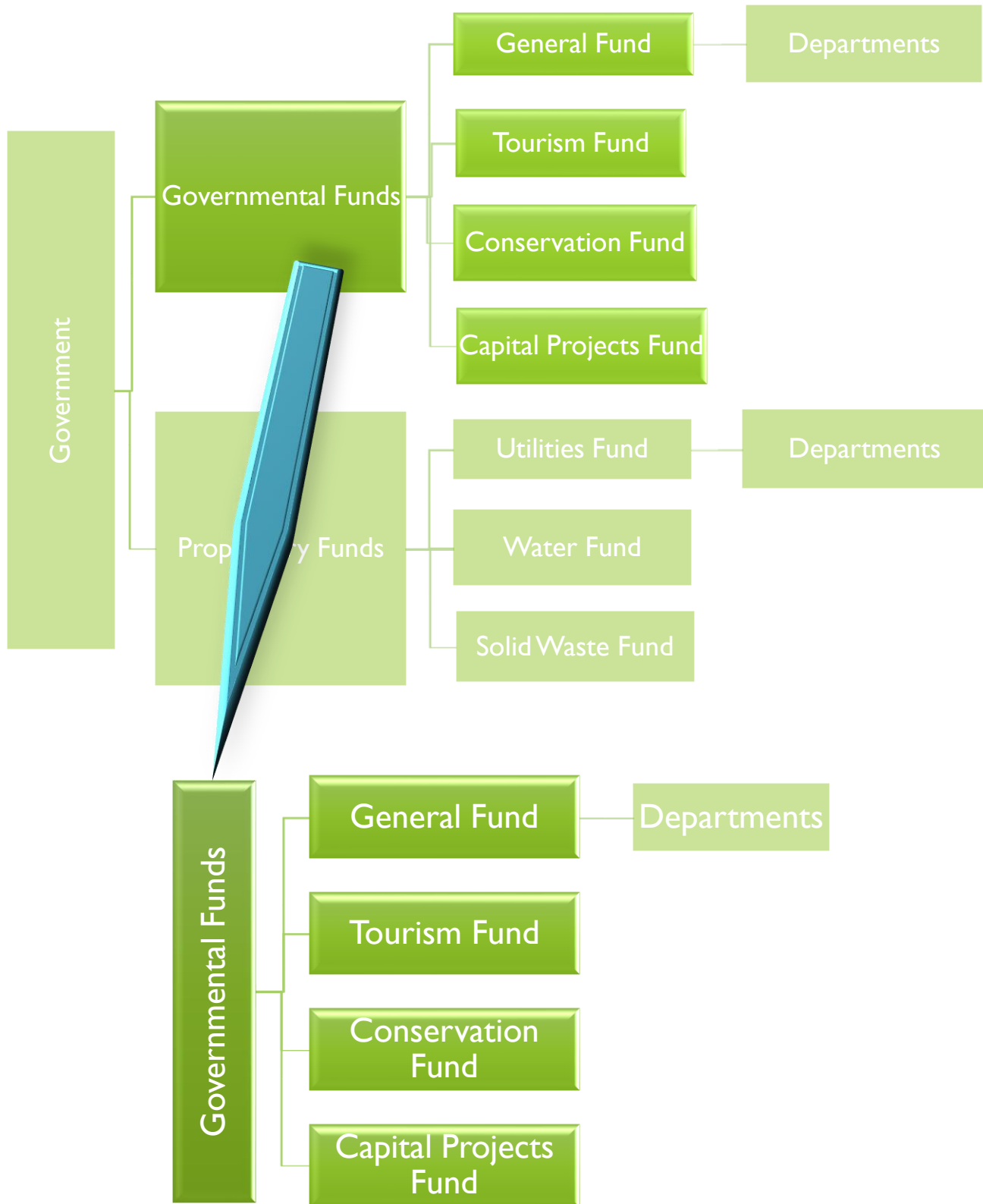
The General Fund is the main operating fund for the town to provide government services to the public. This is the largest fund in the finance structure and subdivided into various departments for increased resource control, accountability, and mission segregation.

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

The Conservation Fund, also a 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, \$1,249,993 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

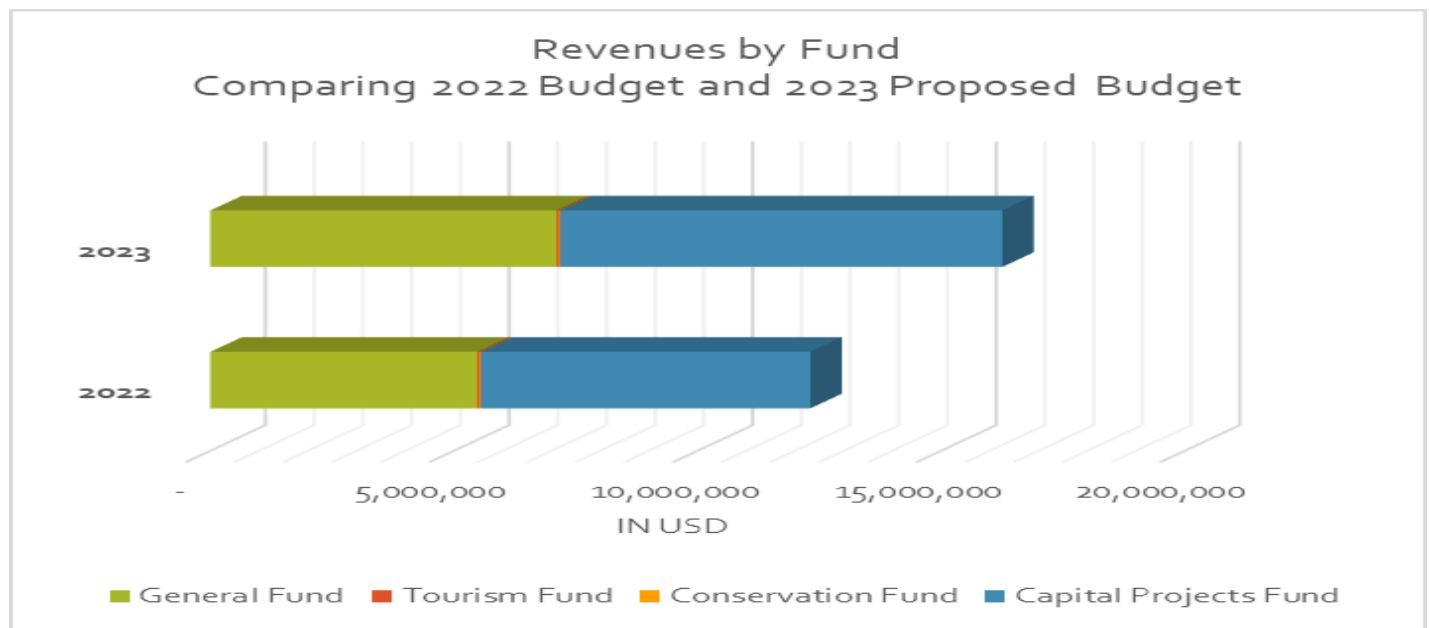
Revenues

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Fund						
General Fund	6,575,779	8,349,714	5,480,733	8,130,689	7,107,527	30%
Tourism Fund	61,385	73,047	55,000	60,006	55,000	0%
Conservation Fund	28,833	33,849	20,000	32,014	20,000	0%
Capital Projects Fund	-	718,114	6,760,000	3,245,882	9,073,985	34%
	6,665,997	9,174,724	12,315,733	11,468,592	16,256,512	32%

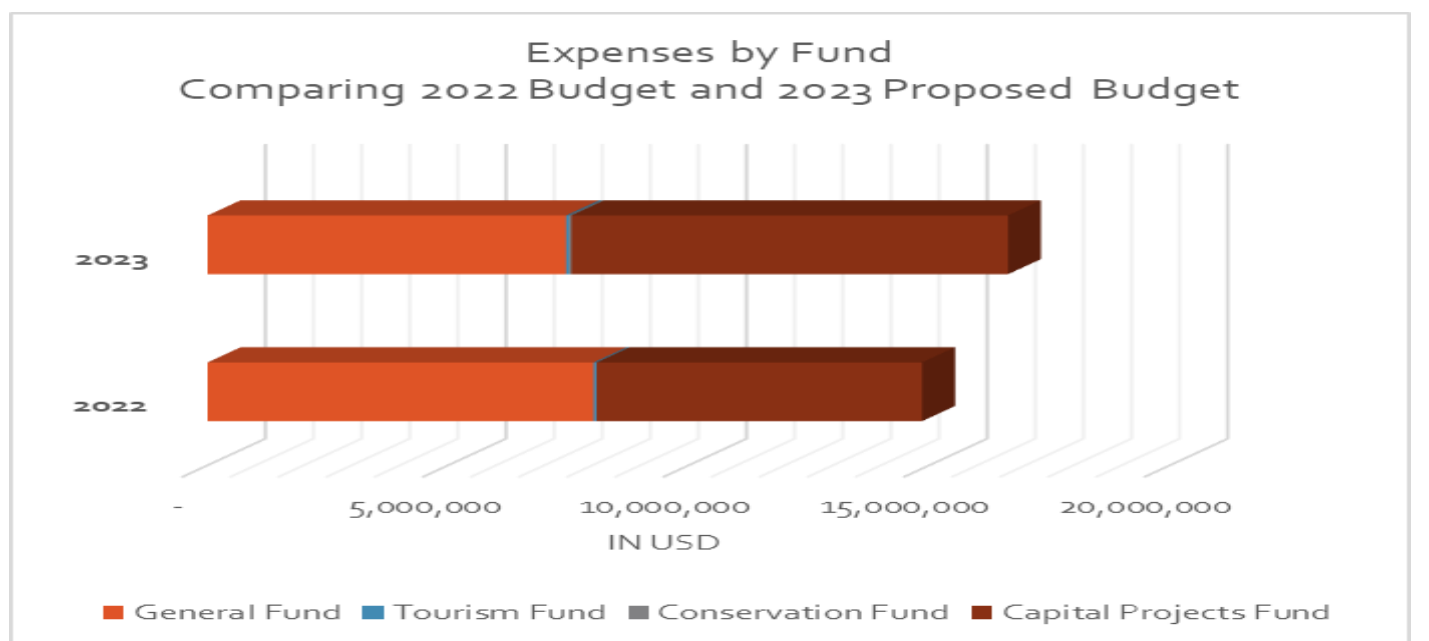
Expenses

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Fund						
General Fund	4,641,058	4,930,281	8,024,345	5,658,733	7,451,477	-7%
Tourism Fund	32,001	65,531	55,000	41,143	60,000	9%
Conservation Fund	63,747	-	10,000	-	50,000	400%
Capital Projects Fund	-	797,853	6,760,000	3,166,143	9,073,985	34%
	4,736,806	5,793,664	14,849,345	8,866,019	16,635,462	12%

As discussed above, these 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 much larger than the other funds in both expenditure and revenue.

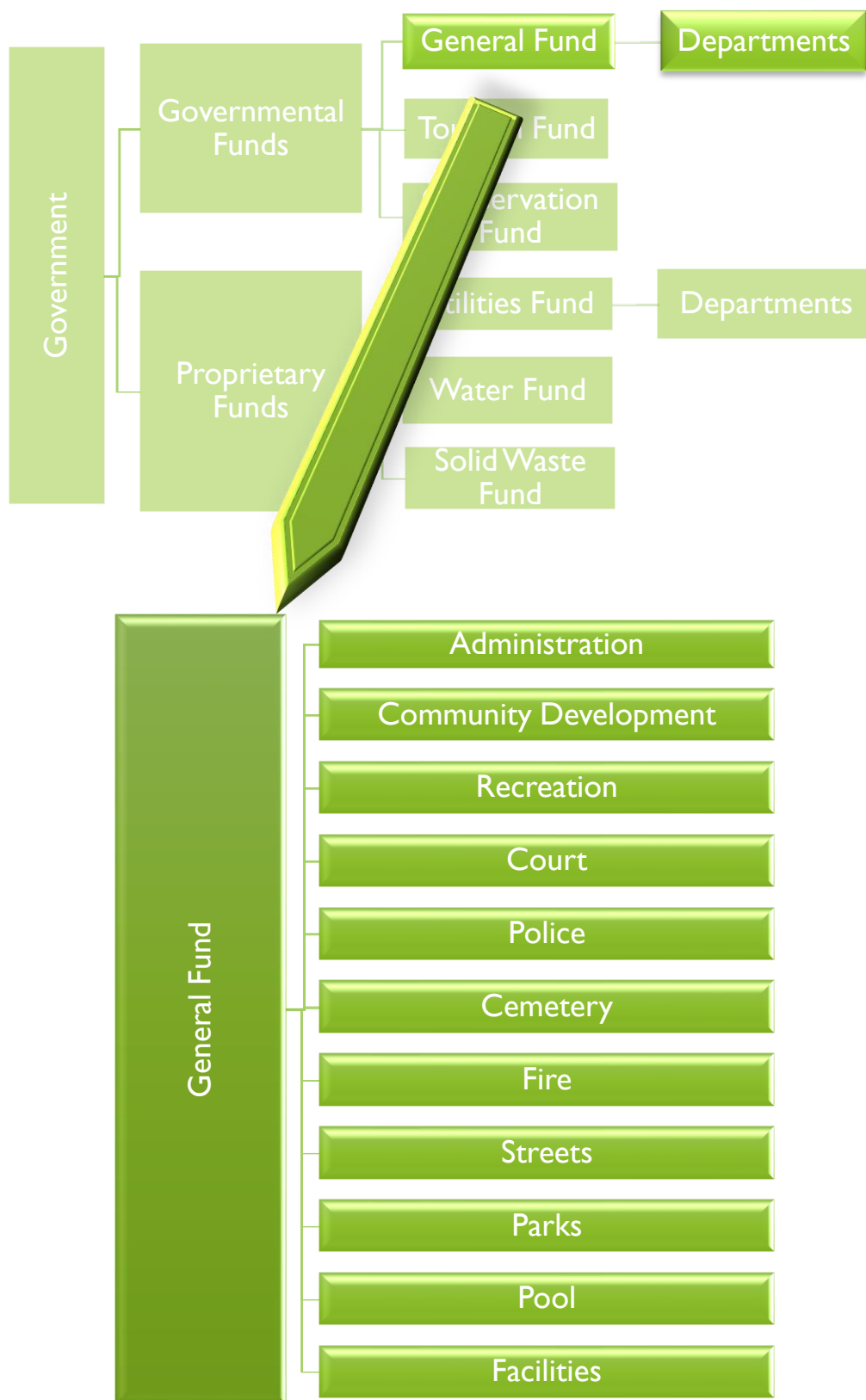
GENERAL FUND

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, community development, and events/recreation.

The General Fund obtains most of its revenue from sales and property taxes. In the 2023 budget, there is a large increase of revenue from tax. In 2021 and 2022, the Town budgeted tax revenue very conservatively due to the unknown effects of the COVID-19 pandemic. Tax revenue was not negatively impacted to the extent that was expected. For the 2023 budget, we are increasing the budgeted revenue from tax sources based on our revenue received in these prior years.

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 \$12,943,830 at the beginning of 2023. 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 accumulation 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 2023 budget, we are proposing an increase of \$211,840 to the fund balance. This means that we are projecting that all current year revenues will cover current year expenditures for this fiscal year.

ORIENTATION MAP



General Fund

Fund Balance

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Beginning Fund Balance	5,117,719	7,052,440	8,101,746	10,471,873	12,943,830	60%
Net Change in Available Fund Balance	1,934,721	3,419,433	(2,543,611)	2,471,957	(343,950)	-86%
Ending Fund Balance	7,052,440	10,471,873	5,558,135	12,943,830	12,599,880	127%

Fund Balance Detail

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Restricted for Tabor	200,400	256,895	240,730	169,762	223,544	-7%
Restricted Traffic Impact Fees	-	-	-	18,387	-	
Non-spendable	16,569	140	70,000	20,000	70,000	0%
Cemetery Perpetual Care	-	-	129,405	129,405	133,287	3%
Operating Reserve	1,160,265	1,232,570	1,370,183	2,032,672	1,776,882	30%
Unassigned Fund Balance	5,675,207	8,982,268	3,747,817	10,573,604	10,396,167	177%
Ending Fund Balance	7,052,440	10,471,873	5,558,135	12,943,830	12,599,880	127%

Note: In the above Fund Balance table there is a projected decrease in the fund balance of \$343,950.

General Fund Revenue to Expense Summary

Revenues by Source

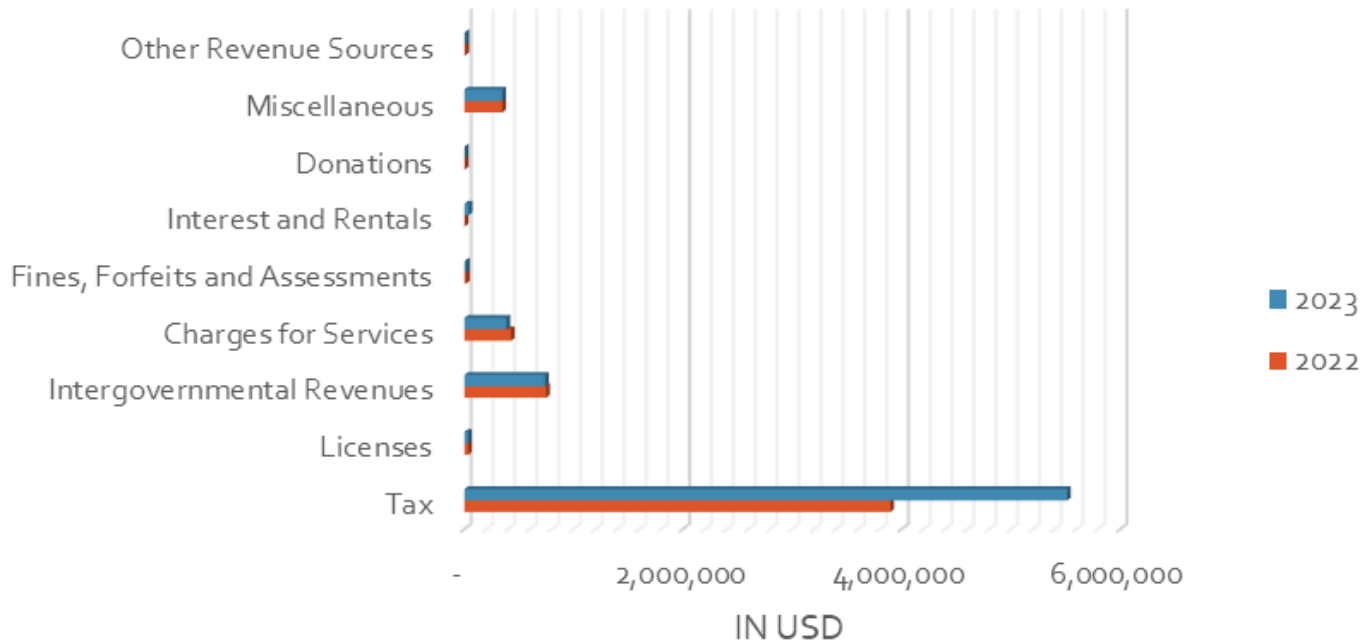
Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Tax	5,297,735	6,812,239	3,896,825	5,961,796	5,512,097	41%
Licenses	27,893	42,424	33,500	51,347	33,500	0%
Intergovernmental Revenues	925,075	843,053	748,200	1,157,168	758,200	1%
Charges for Services	219,169	533,644	426,163	478,230	383,143	-10%
Fines, Forfeits and Assessments	24,449	17,104	14,718	19,203	14,587	-1%
Interest and Rentals	25,085	3,577	3,000	58,205	40,000	1233%
Donations	11,075	5,250	4,000	14,733	4,000	0%
Miscellaneous	42,593	61,662	346,327	380,605	354,000	2%
Other Revenue Sources	2,705	30,761	8,000	9,401	8,000	0%
	6,575,779	8,349,714	5,480,733	8,130,689	7,107,527	30%

Expenses by Type

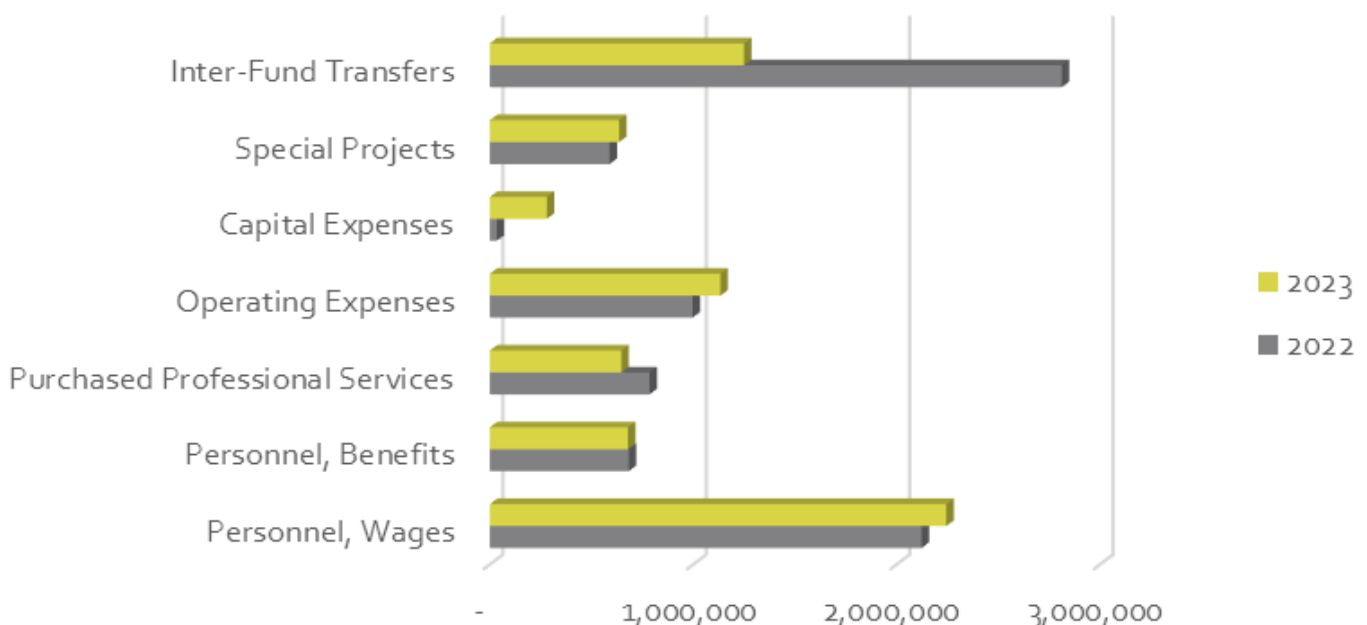
Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages	1,902,100	1,820,457	2,123,400	1,923,058	2,276,462	7%
Personnel, Benefits	611,817	616,065	682,981	543,785	681,662	0%
Purchased Professional Services	566,904	685,744	785,200	504,783	661,900	-16%
Operating Expenses	1,117,653	905,092	997,400	965,094	1,148,010	15%
Capital Expenses	152,323	182,517	34,000	355,689	280,000	724%
Special Projects	290,261	109,581	589,000	568,078	636,450	8%
Inter-Fund Transfers	-	610,825	2,812,364	798,246	1,766,993	-37%
	4,641,058	4,930,281	8,024,345	5,658,733	7,451,477	-7%

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 2022 Budget to 2023 Proposed Budget



General Fund Expenses by Type Comparing 2022 Budget to 2023 Proposed Budget



General Fund

Revenue							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Taxes							
001-000-3101	PROPERTY TAXES	441,701	466,915	460,000	699,832	550,000	20%
001-000-3102	SPEC OWNERSHIP TAX	64,700	65,661	35,000	57,537	60,000	71%
001-000-3103	MUNICIPAL TAX	133	342	-	-	-	
001-000-3104	SALES TAX	4,686,541	6,174,177	3,300,000	5,102,377	4,800,000	45%
001-000-3105	CIGARETTE TAX	3,004	4,062	1,825	2,097	2,097	15%
001-000-3106	FRANCHISE TAX	101,656	101,082	100,000	99,953	100,000	0%
	Category Total	5,297,735	6,812,239	3,896,825	5,961,796	5,512,097	41%
Licenses							
001-000-3201	BUSINESS LICENSES	25,530	37,025	30,000	45,593	30,000	0%
001-000-3202	LIQUOR LICENSES	2,098	4,514	3,000	4,467	3,000	0%
001-000-3203	PERMITS	265	885	500	1,287	500	0%
	Category Total	27,893	42,424	33,500	51,347	33,500	0%
Intergovernmental Revenues							
001-000-3107	SEVERANCE TAX	13,063	430	-	31,917	5,000	
001-000-3108	MINERAL LEASE TAXES	8,958	10,734	-	19,253	10,000	
001-000-3301	FIRE DISTRICT REIMBRSM T	-	-	-	-	-	
001-000-3302	APP MV REGISTRATIONS	6,606	6,152	3,500	5,277	3,500	0%
001-000-3303	MOTOR VEH HWY TAX	4,411	4,359	2,700	3,674	2,700	0%
001-000-3304	HUTE/HIWAY USERS TAX FUND	65,286	84,597	65,000	63,312	65,000	0%
001-000-3305	COUNTY ROAD & BRIDGE	6,612	7,308	7,000	655	7,000	0%
001-000-3306	FEDERAL ASSET SHARING-MCSO	-	-	-	-	-	
001-000-3307	FEDERAL GRANT	49,830	343,846	340,000	-	340,000	0%
001-000-3308	STATE GRANTS	469,571	50,000	25,000	672,613	20,000	-20%
001-000-3309	ROAD & STREET RECONSTRUCTION	-	-	-	-	-	
001-000-3310	DOLA MAIN STREET GRANT	-	-	-	-	-	
001-000-3311	PRFPD REIMBURSEMENT OPERATING	126,000	128,000	120,000	161,333	120,000	0%
001-000-3312	PRFPD REIMBURSEMENT CAPITAL	12,000	10,900	15,000	12,000	15,000	0%
001-000-3313	MESA CNTY PUBLIC SAFETY ALLOCA	162,738	194,776	170,000	187,133	170,000	0%
001-000-3315	EL POMAR EQUIPMENT GRANT	-	-	-	-	-	
001-000-3317	AGNC GRANT	-	1,950	-	-	-	
001-000-3319	FML STREETS GRANT	-	-	-	-	-	
	Category Total	925,075	843,053	748,200	1,157,168	758,200	1%

General Fund

Revenue		2020	2021	2022	2022	2023	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Charges for Service							
001-000-3401	CEMETERY-GRAVE LOTS SALES	17,445	24,600	12,000	16,400	12,000	0%
001-000-3402	CEMETERY-VAULT SALES	600	5,550	500	-	500	0%
001-000-3403	CEMETERY-GRAVE OPENINGS	12,400	20,200	11,000	15,800	11,000	0%
001-000-3404	CEMETERY-DEVELOPMENT	5,275	8,500	4,000	5,200	4,000	0%
001-000-3405	CEMETERY - PERPETUAL CARE	15,940	21,900	8,000	14,000	10,000	25%
001-000-3406	CEMETERY - OVERTIME ASSESS	2,200	5,500	3,000	3,600	3,000	0%
001-000-3407	MEMORIAL BENCHES	-	-	-	-	-	
001-000-3408	POOL USE FEES	14,681	36,837	36,000	52,058	36,000	0%
001-000-3409	SWIM LESSONS	-	-	-	-	-	
001-000-3410	POOL SALES OTHERS	-	-	-	-	-	
001-000-3411	POOL LOCKER RENTALS	-	-	-	9	9	
001-000-3412	POOL SPECIAL EVENTS	-	625	625	267	625	0%
001-000-3413	EMS FEES	100,153	194,362	275,000	238,486	225,000	-18%
001-000-3414	RESCUE FEES / FIRE	-	-	-	-	-	
001-000-3415	COMMUNITY CENTER USER FEES	2,725	7,583	8,000	7,750	8,000	0%
001-000-3416	CENTER-GUARDS FEES	-	-	-	-	-	
001-000-3417	GYMNASIUM USAGE FEE	1,783	2,635	2,000	-	2,000	0%
001-000-3418	PARK FEES	1,225	5,084	4,000	7,167	6,000	50%
001-000-3419	VEH INSPECTION FEES	260	390	393	280	280	-29%
001-000-3421	SURCHARGE/PD TRAINING	1,771	1,391	1,009	1,591	1,591	58%
001-000-3422	POLICE COMM SURCHARGE	7,185	5,564	4,036	6,539	6,539	62%
001-000-3423	ZONING & SUBDVSN FEES	7,934	7,920	25,000	71,845	25,000	0%
001-000-3424	CASH IN LIEU PARK FEES	-	136,953	10,000	-	-	-100%
001-000-3425	TRAFFIC IMPACT FEE	2,720	20,871	5,000	18,387	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	1,840	4,600	-	-	-	
001-000-3430	RECREATION PROGRAMS	68	1,226	500	-	500	0%
001-000-3431	STREET SID's	14,432	13,223	13,000	18,738	13,000	0%
001-000-3433	POLICE RECORD REQUESTS	4	10	-	9	-	
001-000-3434	REGISTERED SEX OFFENDER FEES	40	120	100	107	100	0%
001-000-3605	EMS CPR CLASS	200	-	-	-	10,000	
Category Total		211,649	525,644	423,163	478,230	380,143	-10%
Fines, Forfeits and Assessments							
001-000-3501	COURT COSTS	2,990	1,947	2,500	2,813	2,500	0%
001-000-3504	RESTITUTION	(111)	200	218	87	87	-60%
001-000-3506	FINES & FORFEITURES	21,570	14,957	12,000	16,303	12,000	0%
Category Total		24,449	17,104	14,718	19,203	14,587	-1%
Interest and Rentals							
001-000-3601	INTEREST	25,085	3,577	3,000	58,205	40,000	1233%
Category Total		25,085	3,577	3,000	58,205	40,000	1233%
Donations							
001-000-3602	DONATIONS - FIRE DEPT.	3,506	3,500	2,000	11,853	2,000	0%
001-000-3603	DONATIONS - CEN-TEN	-	-	-	1,333	-	
001-000-3604	DONATIONS OTHER	6,319	1,750	2,000	1,547	2,000	0%
001-000-3606	ART ON THE CORNER	1,250	-	-	-	-	
Category Total		11,075	5,250	4,000	14,733	4,000	0%

General Fund

Revenue							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Miscellaneous							
001-000-3607	MISC REVENUE	863	11,913	3,000	6,499	3,000	0%
001-000-3613	PEACH FESTIVAL	-	-	-	4,000	4,000	
001-000-3614	WINEFEST	-	4,950	-	4,000	4,000	
001-000-3615	CAMEO LAND LEASE	21,258	9,143	8,000	17,149	8,000	0%
001-000-3616	SUNDAY MARKET	20,472	35,356	35,000	48,957	35,000	0%
001-000-3617	SPECIAL EVENTS	-	300	327	-	-	-100%
001-000-3618	TOUR OF THE VINEYARDS	-	-	-	-	-	
001-000-3619	RENAISSANCE FESTIVAL	-	-	-	-	-	
001-000-3620	BLUE GRASS FESTIVAL	-	-	300,000	300,000	300,000	0%
Category Total		42,593	61,662	346,327	380,605	354,000	2%
Transfers from Other Funds							
		-	-	-	-	-	
Category Total		-	-	-	-	-	
Other Revenue Sources							
001-000-3608	SALE OF ASSETS	2,705	30,761	8,000	9,401	8,000	0%
001-000-3609	LAND SALE PROCEEDS	-	-	-	-	-	
001-000-3621	LEASES	7,520	8,000	3,000	-	3,000	0%
Category Total		10,225	38,761	11,000	9,401	11,000	0%
Total Revenue		6,575,779	8,349,714	5,480,733	8,130,689	7,107,527	30%

GENERAL FUND DEPARTMENTAL BUDGETS

The General Fund is the primary operating fund for the town to provide governmental services to its residents. This fund obtains its revenue from taxes rather than user fees or other sources of revenue. The services provided under this fund are available to all people without additional fees 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 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 director 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.

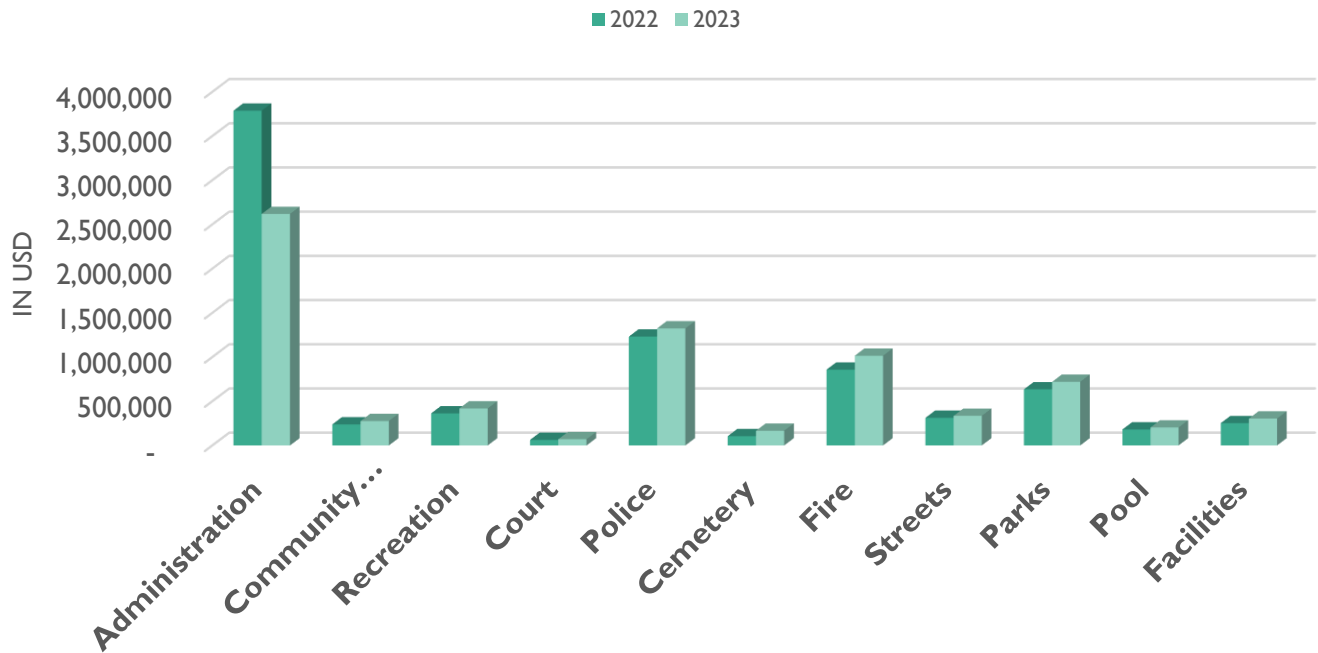
The following is a table and chart that show each General Fund department and their relative allocation of resources.

General Fund Expenses by Department

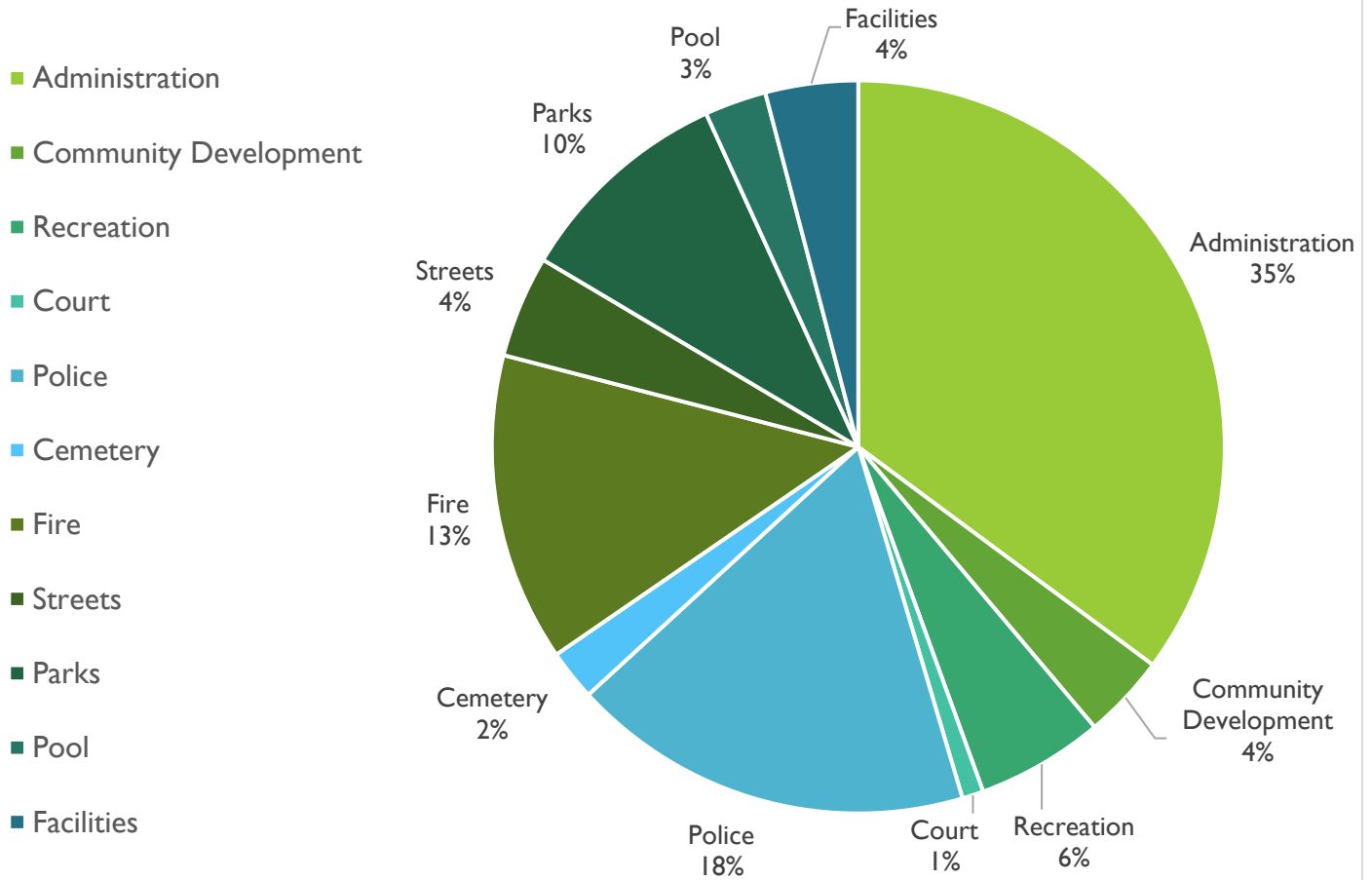
Expenses						
	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Department						
Administration	975,028	1,414,989	3,786,888	1,525,670	2,618,254	-31%
Community Development	207,439	220,403	238,167	237,563	276,210	16%
Recreation	141,138	127,827	363,041	405,717	418,806	15%
Court	54,974	27,585	62,404	62,554	70,350	13%
Police	1,113,938	1,191,605	1,231,475	1,191,664	1,324,301	8%
Cemetery	85,783	83,349	104,812	94,662	166,474	59%
Fire	586,080	801,433	857,331	903,920	1,014,798	18%
Streets	431,256	299,492	312,581	328,711	334,980	7%
Parks	442,037	327,607	634,988	546,971	719,479	13%
Pool	103,824	137,595	180,500	161,813	203,310	13%
Facilities	499,561	298,397	252,158	199,490	304,514	21%
Total	4,641,058	4,930,281	8,024,345	5,658,733	7,451,477	-7%

Note: The Administration Department is where all Inter-Fund Transfers are budgeted. Please see the Administration Department expense detail table for a complete description of expenditures budgeted.

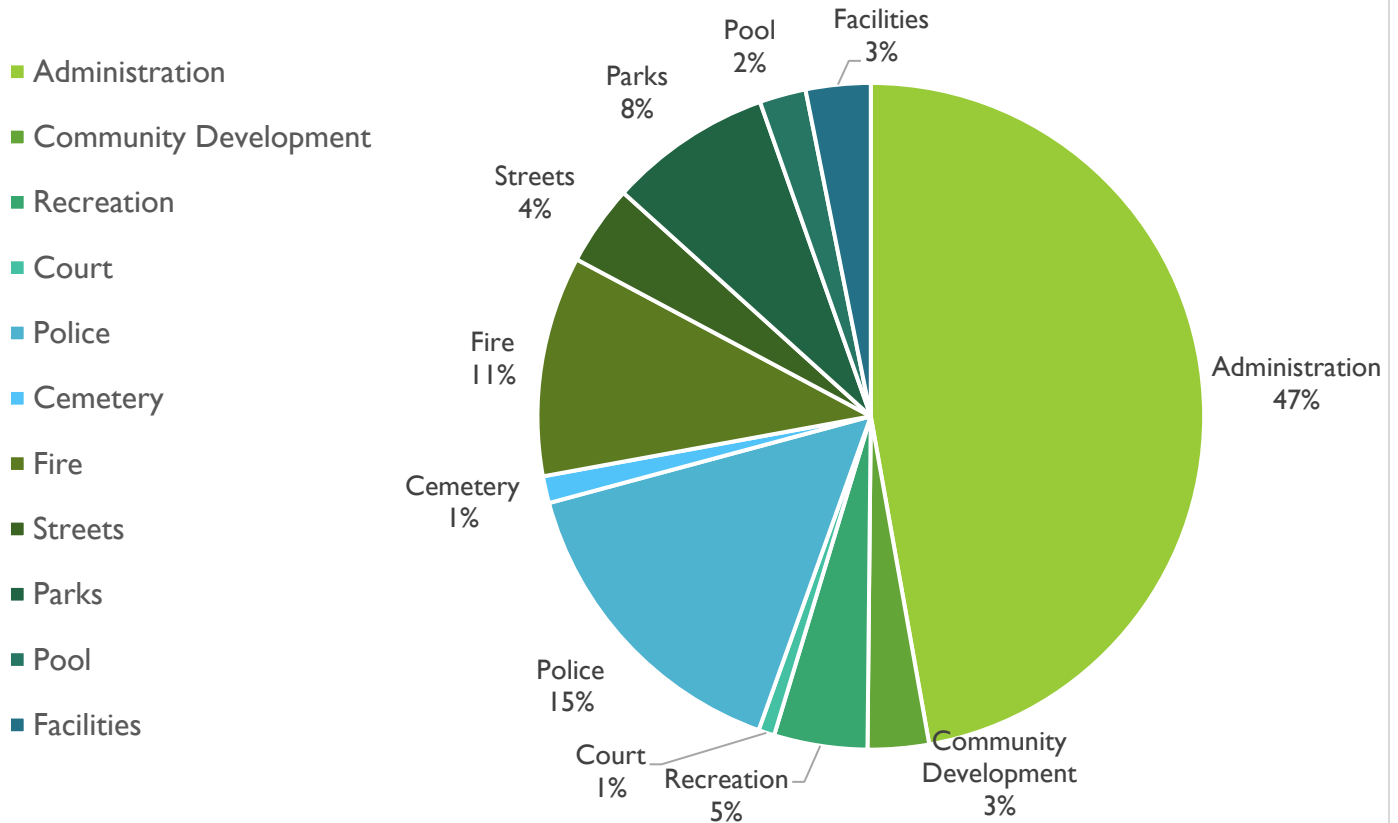
General Fund Expenses by Department Comparing 2022 Budget to 2023 Proposed Budget



2023 General Departmental Expense Allocation



2022 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 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 when 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 seven members of the Board of Trustees and six 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 the transfer of \$1,766,993 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 building of Town infrastructure.

General Fund

Administration

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-010-5110	WAGES-TRUSTEES	19,930	18,000	19,000	18,907	19,000	0%
001-010-5111	WAGES-BOARDS	-	4,680	6,000	3,147	6,000	0%
001-010-5120	WAGES-FULL TIME	255,887	135,847	152,000	146,360	160,000	5%
001-010-5121	WAGES-PART TIME	63,654	87,027	96,000	83,221	89,000	-7%
001-010-5122	WAGES-TEMPORARY	-	-	-	-	-	-
001-010-5123	WAGES-OVERTIME	-	79	1,500	441	1,500	0%
Category Total		339,471	245,633	274,500	252,075	275,500	0%
Personnel, Benefits							
001-010-5150	HEALTH/DENTAL	46,863	33,900	32,000	27,801	30,000	-6%
001-010-5151	LIFE/LTD INSURANCE	2,908	1,089	1,800	677	800	-56%
001-010-5152	FICA/MEDICARE	28,077	19,104	20,999	19,274	22,000	5%
001-010-5153	ICMA 401K	9,580	4,508	7,675	7,190	8,500	11%
001-010-5155	WORKERS COMP. INSURANCE	2,205	2,065	3,000	2,002	2,400	-20%
001-010-5156	UNEMPLOYMENT INSURANCE	778	956	1,200	585	700	-42%
Category Total		90,411	61,623	66,674	57,529	64,400	-3%
Purchased Professional Services							
001-010-5209	PROFESSIONAL SERVICES	88,727	82,932	135,000	92,189	135,000	0%
001-010-5214	AUDIT	6,650	7,000	7,000	7,000	8,000	14%
001-010-5232	CNTY TREASURER'S FEES	9,085	9,591	15,000	14,062	15,500	3%
001-010-5238	INFORMATION TECHNOLOGY	119,396	236,467	225,000	93,896	100,000	-56%
Category Total		223,858	335,990	382,000	207,147	258,500	-32%
Operating Expense							
001-010-5201	OFFICE SUPPLIES	6,053	5,650	7,500	6,155	7,000	-7%
001-010-5202	OPERATING SUPPLIES	18,385	18,026	15,000	15,390	16,159	8%
001-010-5203	BOARD TRAVEL	-	2,053	3,000	8,706	10,000	233%
001-010-5204	POSTAGE	5,000	4,388	5,000	4,191	9,000	80%
001-010-5205	DUES & SUBSCRIPTIONS	3,432	11,138	6,500	4,198	7,500	15%
001-010-5206	UTILITIES	6,975	6,884	8,000	10,080	10,584	32%
001-010-5207	TRAVEL & TRAINING	2,826	5,384	15,000	2,039	15,000	0%
001-010-5208	PRINTING & PUBLSHG	4,223	2,048	2,500	529	3,000	20%
001-010-5211	LIABILITY INSURANCE	72,493	69,238	72,100	92,709	97,344	35%
001-010-5212	EQUIPMENT RENTAL	7,342	7,857	8,500	8,371	10,000	18%
001-010-5215	ELECTION EXPENSES	10,627	-	14,000	11,311	12,000	-14%
001-010-5217	RIVERFRONT COMMISSION FUNDING	3,269	3,269	3,500	4,805	5,000	43%
001-010-5235	TRANSIT PRO-RATION	12,826	10,400	20,000	29,039	31,000	55%
001-010-5236	TELEPHONE	20,490	4,956	6,000	8,832	9,273	55%
001-010-5239	CODIFICATION	705	2,286	3,000	1,707	3,000	0%
001-010-5258	LOCAL MEETING/TRAINING	335	530	750	-	-	-100%
001-010-5259	CELL PHONE	50	-	1,000	49	2,000	100%
001-010-5260	SMALL EQUIPMENT	7,813	2,210	10,000	2,368	5,000	-50%
001-010-5261	DRAINAGE FEES	(2,339)	2,082	-	-	-	-
001-010-5875	BOARD ROOM MONITOR	-	-	-	-	-	-
Category Total		180,505	158,400	201,350	210,478	252,861	26%
Inter-Fund Transfer							
001-010-5264	TRANSFER TO CAPITAL PROJECTS FUND	-	610,825	2,812,364	798,246	1,766,993	-37%
Category Total		-	610,825	2,812,364	798,246	1,766,993	-37%

General Fund

Administration

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Special Projects							
001-010-5256	COMP PLAN	-	-	50,000	194	-	-100%
	Category Total	-	-	50,000	194	-	-100%
Total Expenses		834,245	1,412,469	3,786,888	1,525,670	2,618,254	-31%

General Fund

Administration

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
General Fund Transfer to Capital Projects	Town	100%	1,766,993
Total Projects			1,766,993

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

- Replaced casket lowering device and funeral equipment
 - Repurposed steel to create a covered storage area next to cemetery shop
 - Repaired fence next to cemetery shop
 - Continued cleanup and organization of dirt and gravel storage area
-

2023 GOALS

- Continue the perpetual care of the cemetery.
 - Add clean surface topsoil and grass seed to level low spots in the turf.
-

2023 CAPTIAL EQUIPMENT

- Backhoe for cemetery
-

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 when 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. There are no part-time positions in this department in this budget.

General Fund

Cemetery

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-035-5120	WAGES-FULL TIME	44,246	47,453	57,000	55,106	60,000	5%
001-035-5121	WAGES-PART TIME	-	-	-	-	-	
001-035-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-035-5123	WAGES-OVERTIME	-	1,281	1,000	1,530	1,800	80%
Category Total		44,246	48,734	58,000	56,636	61,800	7%
Personnel, Benefits							
001-035-5150	HEALTH/DENTAL	16,057	17,133	12,000	9,611	12,000	0%
001-035-5151	LIFE/LTD INSURANCE	761	289	450	249	262	-42%
001-035-5152	FICA/MEDICARE	3,376	3,695	4,437	4,333	4,700	6%
001-035-5153	ICMA 401K	2,229	2,132	2,900	2,832	3,000	3%
001-035-5155	WORKERS COMP. INSURANCE	1,418	1,342	1,900	1,065	1,200	-37%
001-035-5156	UNEMPLOYMENT INSURANCE	107	176	225	132	150	-33%
Category Total		23,948	24,767	21,912	18,222	21,312	-3%
Purchased Professional Services							
001-035-5261	CONTRACTUAL SERVICES	-	-	1,000	-	-	-100%
Category Total		-	-	1,000	-	-	-100%
Operating Expenses							
001-035-5202	OPERATING SUPPLIES	561	1,521	1,500	1,376	1,500	0%
001-035-5203	REPAIRS/MAINT.-GROUNDS	2,188	4,345	6,500	552	3,000	-54%
001-035-5206	UTILITIES	795	1,776	1,900	2,060	2,163	14%
001-035-5218	GASOLINE/DIESEL	1,439	2,206	2,500	3,047	3,200	28%
001-035-5221	REPAIR & MAINT/EQUIPMENT	-	-	1,500	17	1,500	0%
001-035-5260	SMALL EQUIPMENT	12,606	-	10,000	12,751	2,000	-80%
Category Total		17,589	9,849	23,900	19,804	13,362	-44%
Operating Expenses							
001-035-5853	TRACTOR	-	-	-	-	70,000	
Category Total		-	-	-	-	70,000	
Total Expenses		85,783	83,349	104,812	94,662	166,474	59%

General Fund

Cemetery

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Utility Tractor/Backhoe	Town	001-035-5853	70,000
Total Projects			70,000

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 long range planning efforts for the Town, helps advance economic development objectives, and participates in regional issues such as transportation planning, county-wide planning issues, and other special projects. The Department supports ongoing efforts to improve wayfinding signage and parking resources for visitors as well as public art displays downtown.

The Community Development Department is committed to providing outstanding customer service to the citizens of Palisade. In 2022 the Department commenced the Palisade Game Plan, an update of the 2007 Comprehensive Plan. Acquiring a DOLA grant and securing a planning consultant, the project has generated extensive public input and is due to be completed in the 1st Quarter of 2023. Future work will include updates to the Land Development Code that is the tool used to implement the vision and goals of the newly updated Comprehensive Plan.

The Department worked with all departments and staff to acquire over \$1,000,000 worth of grants for transportation and active mobility projects and actively participated in the design of transportation improvements to Highway 6 and to the now under construction Palisade Community Clinic.

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 of our department is long-range planning efforts. Long-range planning efforts come in the form of updating the 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 scheduled to complete this update in 2023.

Another primary responsibility includes maintaining geospatial information and data for the use of mapping infrastructure needs of the Town. The Department employs a full-time Geographic Information System (GIS) Administrator who ensures consistent and reliable data are available to the Town to make decisions on capital investments and future development demands.

2023 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 Land Development Code that will implement the 2022 Palisade Comprehensive Plan

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 when 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 2023.

General Fund

Community Development

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-012-5120	WAGES-FULL TIME	91,708	113,969	128,000	121,905	135,000	5%
001-012-5121	WAGES-PART TIME	429	-	-	-	-	
001-012-5122	WAGES-TEMPORARY	-	-	-	1,503	-	
001-012-5123	WAGES-OVERTIME	-	36	200	192	200	0%
Category Total		92,137	114,005	128,200	123,600	135,200	5%
Personnel, Benefits							
001-012-5150	HEALTH/DENTAL	14,044	31,183	25,000	21,648	23,000	-8%
001-012-5151	LIFE/LTD INSURANCE	906	572	800	602	632	-21%
001-012-5152	FICA/MEDICARE	7,319	8,629	9,807	8,523	9,200	-6%
001-012-5153	ICMA 401K	4,624	5,010	6,410	6,095	6,400	0%
001-012-5155	WORKERS COMP. INSURANCE	1,733	1,747	2,400	1,433	2,000	-17%
001-012-5156	UNEMPLOYMENT INSURANCE	401	506	650	288	450	-31%
Category Total		29,027	47,647	45,067	38,589	41,682	-8%
Purchased Professional Services							
001-012-5209	PROFESSIONAL SERVICES	38,111	8,018	25,000	3,900	19,000	-24%
Category Total		38,111	8,018	25,000	3,900	19,000	-24%
Operating Expenses							
001-012-5205	DUES & SUBSCRIPTIONS	278	3,150	3,800	1,236	6,000	58%
001-012-5207	TRAVEL & TRAINING	323	1,058	1,200	507	1,200	0%
001-012-5210	PLANNING CONSULTANT	-	-	-	-	-	
001-012-5221	REPAIRS & MAINT - VEHICLE	-	-	-	-	-	
001-012-5236	TELEPHONE	-	-	-	1,075	1,128	
001-012-5242	ECONOMIC DEVELOPMENT	-	-	-	-	-	
001-012-5247	PUBLIC NOTICE	260	834	1,100	164	1,000	-9%
001-012-5248	MARKETING	-	-	-	-	-	
001-012-5249	PALISADE CHALLENGE FD CLASSIC	120	-	-	-	-	
001-012-5260	SMALL EQUIPMENT/SUPPLIES	414	693	1,800	5,672	2,000	11%
001-012-5263	TRANSFER TO TAB	-	-	-	-	-	
001-012-5273	BUFFER ZONE	6,395	10,750	9,000	-	10,000	11%
001-012-5274	BUFFER ZONE	-	-	-	-	-	
Category Total		7,790	16,485	16,900	8,653	21,328	26%
Capital Equipment							
001-012-5250	WAYFINDING SIGNS	-	6,635	5,000	-	-	-100%
Category Total		-	6,635	5,000	-	-	-100%

General Fund

Community Development

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Special Projects							
001-012-5251	SUNDAY MARKET	-	3,000	-	-	-	
001-012-5253	PEACH FESTIVAL-ICECREAM SOCIAL	-	538	-	-	-	
001-012-5256	COMP PLAN	-	-	-	52,418	-	
001-012-5208	LAND DEVELOPMENT CODE	-	-	-	-	40,000	
001-012-5267	PALISADE ART VISION (PAV)	6,374	11,575	8,000	10,403	9,000	13%
	PALISADE CHAMBER/NOT FOR PROFIT						
001-012-5268	DONATIONS	34,000	12,500	10,000	-	10,000	0%
001-012-5269	DOWNTOWN DECORATIONS/SIGNS	-	-	-	-	-	
	Category Total	40,374	27,613	18,000	62,821	59,000	228%
Total Expenses		207,439	220,403	238,167	237,563	276,210	16%

General Fund

Community Development

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Land Use Code Revision	Town	001-012-5208	40,000
Total Projects			40,000

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 are .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 when 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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-020-5120	WAGES-FULL TIME	21,286	5,459	20,000	18,749	20,000	0%
001-020-5121	WAGES-PART TIME	7,532	8,954	16,000	13,435	15,000	-6%
001-020-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-020-5123	WAGES-OVERTIME	-	-	-	102	1,000	
Category Total		28,818	14,413	36,000	32,286	36,000	0%
Personnel, Benefits							
001-020-5150	HEALTH/DENTAL	5,603	1,960	6,000	3,972	4,500	-25%
001-020-5151	LIFE/LTD INSURANCE	359	22	100	66	100	0%
001-020-5152	FICA/MEDICARE	2,162	1,831	2,754	2,339	2,600	-6%
001-020-5153	ICMA 401K	1,051	177	1,000	937	1,000	0%
001-020-5155	WORKERS COMP. INSURANCE	315	308	450	262	300	-33%
001-020-5156	UNEMPLOYMENT INSURANCE	66	77	100	75	100	0%
Category Total		9,556	4,375	10,404	7,651	8,600	-17%
Purchased Professional Services							
001-020-5209	PROFESSIONAL SERVICES	16,393	8,355	14,000	22,457	24,000	71%
Category Total		16,393	8,355	14,000	22,457	24,000	71%
Operating Expenses							
001-020-5201	OFFICE SUPPLIES	207	443	500	160	250	-50%
001-020-5207	TRAVEL & TRAINING	-	-	1,500	-	1,500	0%
Category Total		207	443	2,000	160	1,750	-13%
Total Expenses		54,974	27,585	62,404	62,554	70,350	13%

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

- Installation of new self-cleaning restroom in Veterans Memorial Park
- Replacement and installation of new coolers at the Palisade Fire Department building
- Continued installation program of new water bottle filler and drinking fountains
- New construction of pump house at Veterans Park with custom American Flag wrap
- Installation of new park benches throughout the Town
- Fabrication and installation of new shade structure for Child Migrant Services
- Demolition of Old Palisade High School

2023 GOALS

- Completion of the new Palisade Health Clinic
- Completion of the Old Palisade High School Gym bleacher project
- Replace outdated and inefficient lights and fixtures with new LED energy efficient lights.
- Continue installation of touchless water bottle fillers and drinking fountains
- Continued 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 when 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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-085-5120	WAGES-FULL TIME	52,381	52,682	59,000	60,272	63,286	7%
001-085-5121	WAGES-PART TIME	353	17,115	18,000	18,815	22,000	22%
001-085-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-085-5123	WAGES-OVERTIME	3,624	5,868	3,500	2,140	2,500	-29%
Category Total		56,358	75,666	80,500	81,228	87,786	9%
Personnel, Benefits							
001-085-5150	HEALTH/DENTAL	21,997	24,297	14,500	9,692	10,177	-30%
001-085-5151	LIFE/LTD INSURANCE	257	265	350	224	235	-33%
001-085-5152	FICA/MEDICARE	4,172	5,625	6,158	5,989	8,000	30%
001-085-5153	ICMA 401K	2,666	2,425	3,125	3,015	3,166	1%
001-085-5155	WORKERS COMP. INSURANCE	3,651	3,272	4,500	2,634	3,500	-22%
001-085-5156	UNEMPLOYMENT INSURANCE	134	251	325	189	250	-23%
Category Total		32,877	36,134	28,958	21,742	25,328	-13%
Purchased Professional Services							
001-085-5204	CUSTODIAL SERVICES	16,652	15,280	18,000	16,080	20,000	11%
001-085-5209	MONITORING SERVICES	600	640	1,000	1,333	1,400	40%
Category Total		17,252	15,920	19,000	17,413	21,400	13%
Operating Expenses							
001-085-5202	CLEANING SUPPLIES	16,481	25,549	18,000	113	20,000	11%
001-085-5203	REPAIR & MAINT/BUILDING	337,353	130,070	75,000	51,994	85,000	13%
001-085-5206	UTILITIES	13,083	14,817	20,000	25,142	27,000	35%
001-085-5221	REPAIR & MAINT/EQUIPMENT	941	101	3,000	-	3,000	0%
001-085-5236	TELEPHONE	-	140	6,500	1,857	3,000	-54%
001-085-5260	SMALL EQUIPMENT	511	-	1,200	-	2,000	67%
Category Total		368,369	170,677	123,700	79,106	140,000	13%
Special Projects							
001-085-5871	COMMUNITY CENTER IMPROVEMENTS	2,400	-	-	-	-	
001-085-5872	CIVIC CENTER DESIGN	22,305	-	-	-	30,000	
001-085-5873	CIVIC CENTER RENOVATION	-	-	-	-	-	
Category Total		24,705	-	-	-	30,000	
Total Expenses		499,561	298,397	252,158	199,490	304,514	21%

General Fund

Facilities

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Civic Center Design	Town/DOLA Grant	50%/50%	30,000
Total Projects			30,000

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.

FIRE DEPARTMENT HISTORY

The Palisade Fire Department was founded in 1958 and covers the Town of Palisade in Mesa County (Colorado) including the areas of Cameo, Coal Gulch, Colorado River, Go Boy Mine, Midwest Mine, Mount Garfield, Mount Lincoln & Palisade Mine which are included in the Palisade Rural Fire Protection District. Services to the Palisade Rural Fire Protection District are done under contract.

SERVICES PROVIDED

The Palisade Fire Department is an all-hazards response organization. Our staff is trained to respond to structure fires, wildland fires, vehicle fires, water rescue, confined space rescue, moderate to low angle rope rescue as well as vehicle accidents & extrication, and hazardous materials response. Additionally, the department offers CPR & First Aid classes for the public, home safety surveys, fire inspections for commercial businesses, building permits and pre-plan development.

The Palisade Fire Department also operates the ambulance transport service for the Town of Palisade, Palisade Rural Fire Protection District and East Orchard Mesa under the Mesa County Ambulance Service Area Agreement.

RESPONSE AREA

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 people 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 providing 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.

APPARATUS

The Palisade Fire Department provides service to our community with a variety of apparatus. For fire, rescue and vehicles accidents we utilize the following.

- 1 – 2005 Spartan Gladiator/Elite Class A Engine with a 1,500 GPM pump and 750 gallons of water

- 1 – 2014 Freightliner Type 4 brush truck with a 350 GPM pump and 1,000 gallons of water
- 1 – 2006/2021 Sterling Type 2 Tactical Tender with a 500 GPM pump and 2,200 gallons of water

For medical response and transport we operate the following.

- 1 – 2018 Type 1 ALS/BLS ambulance with four-wheel drive
- 1 – 2022 Ford E450 Braun NW-North Star Type 3 ALS/BLS ambulance which was purchased on a grant
- 1 – 2009 GMS Savana/Taylor Made Type 3 ALS/BLS reserve ambulance

To support response efforts, we deploy staff vehicles to assist in quick response and provide incident command capabilities. This is done with two units stocked with medical supplies and specialty gear for personnel.

- 1 – 2002 Ford Explorer Squad
- 1 – 2006 Ford Expedition Command Vehicle

We are proud of our 1937 W.S. Darley & CO Champion Fire Engine referred to as Old Red which was built with a 500 GPM Champion Fire Pump and 300 gallons of water. This was Palisade's first engine and remains 100% functional to this day. This is often seen in local parades.

We also host the "Delaney Engine". This unit is a 2010 Mack owned and maintained by the Mesa County Fire Chief's Association. This engine is used to raise cancer awareness and can be seen throughout the Grand Valley at various events. Donations can be made to Delaney Donates which is distributed to local families who have been affected by cancer.

STAFFING

The Fire Department operates with four paid staff consisting of the Fire Chief and three Shift Lieutenants. They are supported by eight part-time firefighters and eight volunteer firefighters. All members are trained to a minimum in Firefighter I with their EMT certification. Currently there are two Paramedics on Mesa County Protocol.

The minimum daily staffing is set at two qualified providers on duty plus the Fire Chief working a 40-hour workweek. Line staff work 48-hour rotations at the station utilizing a platoon schedule with three separate shifts.

GOALS

- Restructure organization based on modern public safety standards for training, equipment and staffing with the intension of providing critical services to the community in a safe and effective manner.
- Continue pursuing grant opportunities in order to leverage the limited available funding.
- Increase community outreach programs to include engagement with local schools.
- Reestablish business inspection programs with an emphasis on education and cooperation.
- Continue working with neighboring agencies in a partnership based on providing higher levels of service to Palisade and surrounding residents.

WAGES

Due to the nature of emergency response and not being able to predict when a fire or medical emergency may happen, firefighters for the Palisade Fire Department work a rotational shift consisting of a 48/96 schedule. This means they will work two days back-to-back then are off for four days. There are three shifts (Red, Black & Green) that rotate ensuring that there is someone on duty 24 hours a day, 7 days a week, 365 days a year. Firefighters work weekends, holidays and special occasions as part of a rotational schedule.

Firefighters work an average of 121.5 days per year which results in an average of 2,920 hours per year. This is different from the typical 40 hours per week which averages 2080 hours per year.

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 6 proposed full-time employees budgeted in the Fire Department. These employees consist of the following:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Fire Chief	100%	2920 Hours
Fire Lieutenant	100%	2920 Hours
Fire Lieutenant	100%	2920 Hours
Fire Lieutenant	100%	2920 Hours
Firefighter	100%	2920 Hours
Firefighter	100%	2920 Hours
Firefighter	100%	2920 Hours

The Fire Department utilizes a combination of part-time staff and volunteers in order to augment the full-time staff in order to offset the staffing needs in relation to the availability of funding for the fire department. Part-time staff are trained to the same level as full-time staff but are limited in the number of hours they can work. The current staffing model includes one part-time and one volunteer per 12-hour shift for the entire year. The following are current listings of part-time positions funded in this budget year:

Position	Departmental Budget Allocation	Annual Budgeted Hours
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251
Part-time Firefighter	100%	1,251

The Fire Department values the tradition of utilizing volunteers to help aid in services to the community. Volunteers receive a \$75 per 12 hour shift stipend to help defray the cost of their service to the Town.

Position	Departmental Budget Allocation	Annual Budgeted Hours
Volunteer Firefighter	100%	1,251

Volunteer Firefighter	100%	1,251
Volunteer Firefighter	100%	1,251
Volunteer Firefighter	100%	1,251
Volunteer Firefighter	100%	1,251
Volunteer Firefighter	100%	1,251
Volunteer Firefighter	100%	1,251

General Fund

Fire

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-040-5120	WAGES-FULL TIME	177,665	104,483	135,000	185,018	325,000	141%
001-040-5121	WAGES-PART TIME	81,462	168,802	135,000	73,320	80,000	-41%
001-040-5122	WAGES-TEMPORARY	129,609	32,719	110,000	52,253	35,000	-68%
001-040-5123	WAGES-OVERTIME	-	17,776	12,000	15,459	35,000	192%
Category Total		388,736	323,780	392,000	326,050	475,000	21%
Personnel, Benefits							
001-040-5150	HEALTH/DENTAL	12,424	14,559	37,000	32,867	80,000	116%
001-040-5151	LIFE/LTD INSURANCE	1,036	62	250	277	1,000	300%
001-040-5152	FICA/MEDICARE	11,481	10,498	19,661	9,377	20,000	2%
001-040-5154	FPPA	13,418	11,740	17,820	22,039	35,000	96%
001-040-5155	WORKERS COMP. INSURANCE	8,668	17,739	27,000	18,712	28,000	4%
001-040-5156	UNEMPLOYMENT INSURANCE	567	1,155	1,000	656	2,000	100%
001-040-5223	VOLUNTEER PENSION	19,866	10,000	15,000	10,000	10,000	-33%
Category Total		67,460	65,754	117,731	93,929	176,000	49%
Purchased Professional Services							
001-040-5209	PROFESSIONAL SERVICES	4,370	55,325	80,000	29,032	8,000	-90%
001-040-5255	EMS BILLING FEES	(669)	19,771	16,000	-	18,000	13%
Category Total		3,701	75,096	96,000	29,032	26,000	-73%

General Fund

Fire

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Operating Expenses							
001-040-5201	OFFICE SUPPLIES	-	689	700	1,048	1,250	79%
001-040-5202	OPERATING SUPPLIES	2,160	2,548	8,500	5,009	13,500	59%
001-040-5203	REPAIR & MAINT-BLDG	-	4,904	1,500	6,974	1,500	0%
001-040-5205	DUES & SUBSCRIPTIONS	440	578	2,000	653	2,000	0%
001-040-5206	UTILITIES	7,946	10,657	12,500	14,598	15,328	23%
001-040-5207	TRAVEL & TRAINING	3,243	16,207	15,000	10,775	15,000	0%
001-040-5208	PRINTING & PUBLSHG	-	-	500	-	-	-100%
001-040-5211	LIABILITY INSURANCE	5,000	-	8,000	10,147	10,654	33%
001-040-5218	GASOLINE/DIESEL	5,908	9,264	12,500	12,541	13,168	5%
001-040-5219	UNIFORMS & CLEANING	1,849	3,452	9,100	5,558	14,000	54%
001-040-5220	REPAIR/MAINT. EQUIPMENT	2,362	3,582	5,000	8,456	6,500	30%
001-040-5221	REPAIRS & MAINT-VEH	2,958	8,321	15,000	22,301	18,000	20%
001-040-5236	TELEPHONE	18,386	28,789	32,500	11,226	12,000	-63%
001-040-5237	E-911	28,517	28,889	35,000	30,842	34,000	-3%
001-040-5238	RADIO REPAIR & MAINT	777	-	1,500	-	-	-100%
001-040-5241	VOLUNTEER UNIFORMS	1,972	-	-	-	-	
001-040-5242	PPE-Structure Gear	4,455	-	12,800	-	14,000	9%
001-040-5260	SMALL EQUIPMENT	4,173	7,054	5,000	12,459	15,000	200%
001-040-5261	FIBER COMMUNICATIONS LINE	5,329	5,868	6,500	18,591	19,520	200%
001-040-5264	MCEMS - TRANSPORT FEES	7,970	2,830	8,000	8,240	8,652	8%
001-040-5266	OXYGEN	213	895	1,500	690	725	-52%
001-040-5267	COMPUTER/SOFTWARE	-	1,863	14,500	-	12,000	-17%
001-040-5268	MEDICAL SUPPLIES	16,925	24,532	18,000	26,112	30,000	67%
Category Total		120,583	160,921	225,600	206,219	256,798	14%
Capital Equipment							
001-040-5847	BRUSH TRUCK/COTS	-	175,882	-	248,689	80,000	
001-040-5855	SCBA EQUIPMENT	3,791	-	25,000	-	-	-100%
001-040-5868	WILDLAND GRANT EQUIPMENT	-	-	-	-	-	
001-040-5873	INTEGRATED SOFTWARE	1,809	-	-	-	-	
Category Total		5,600	175,882	25,000	248,689	80,000	220%
Special Projects							
001-040-5239	PUBLIC INFORMATION/EDUCATI	-	-	1,000	-	1,000	0%
Category Total		-	-	1,000	-	1,000	0%
Total Expenses		586,080	801,433	857,331	903,920	1,014,798	18%

General Fund

Fire

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Emergency Response Light Truck	Town	001-040-5847	80,000
Total Projects			80,000

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 a clean and safe park environment for community members and visitors to enjoy.
- To provide all citizens and visitors with 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 recreational 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 the 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 self-cleaning toilet in Veterans Memorial Park
- New pumphouse and custom American Flag wrap at Veterans Memorial Park
- Participated with the Save a Life-life jacket program to get life jacket kiosks at Riverbnd Park's Harky boat launch and the Rim Trial boat launch
- Continuing with restoration efforts in Riverbend Park
- Major repair to Peachbowl Park irrigation system
- Continued mitigation work along riverbanks of Riverbend Park
- Continued expansion of the drive lane on main corner in Riverbend parking lot
- Spreading and compacting of recycled asphalt chips in Riverbend Parking lot
- Continuation of the partnership with Rivers Edge West and Colorado Conservation Corps for the removal of invasive tree species along riverbanks of Riverbend Park.

2023 GOALS

- Add additional drinking fountains at Parks.
- 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 Town Comprehensive Plan
- Rehabilitation of the Bike Skills Park
- Apply for GOCO grant to update plan for Peachbowl Park and swimming pool
- Build a new Park Restroom in Riverbend Park
- Replace Playground equipment at Veteran's Memorial 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 when 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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-065-5120	WAGES-FULL TIME	130,862	126,194	182,000	172,502	185,000	2%
001-065-5121	WAGES-PART TIME	-	-	40,000	-	-	-100%
001-065-5122	WAGES-TEMPORARY	47,798	56,408	15,000	20,345	-	-100%
001-065-5123	WAGES-OVERTIME	6,730	5,379	4,800	1,644	4,800	0%
Category Total		185,390	187,982	241,800	194,492	189,800	-22%
Personnel, Benefits							
001-065-5150	HEALTH/DENTAL	32,470	27,999	36,500	19,051	21,000	-42%
001-065-5151	LIFE/LTD INSURANCE	3,209	600	1,000	1,019	1,100	10%
001-065-5152	FICA/MEDICARE	14,187	13,332	18,498	14,780	17,000	-8%
001-065-5153	ICMA 401K	6,553	4,950	9,340	8,667	9,100	-3%
001-065-5155	WORKERS COMP. INSURANCE	5,080	4,957	7,500	3,531	3,900	-48%
001-065-5156	UNEMPLOYMENT INSURANCE	322	639	850	441	500	-41%
Category Total		61,821	52,475	73,688	47,490	52,600	-29%
Purchased Professional Services							
001-065-5261	CONTRACTUAL SERVICES	-	-	5,000	5,550	50,000	900%
Category Total		-	-	5,000	5,550	50,000	900%
Operating Expenses							
001-065-5202	OPERATING SUPPLIES	11,910	22,107	17,500	29,907	31,403	79%
001-065-5206	UTILITIES	3,717	3,344	4,000	4,537	4,764	19%
001-065-5207	TRAVEL & TRAINING	1,638	-	1,000	352	1,000	0%
001-065-5209	PROFESSIONAL SERVICES	-	125	-	-	-	
001-065-5218	GASOLINE/DIESEL	3,017	4,413	5,000	6,094	6,399	28%
001-065-5219	UNIFORMS	2,587	1,931	4,000	6,003	6,303	58%
001-065-5221	REPAIR & MAINT VEHICLE	5,645	13,348	14,000	20,457	25,000	79%
001-065-5222	HEAVY EQUIP REPAIR	1,417	1,019	5,000	-	5,000	0%
001-065-5223	MISC PARK REPAIRS	14,901	14,847	15,000	12,634	15,000	0%
001-065-5236	TELEPHONE	1,414	1,557	2,000	2,461	3,000	50%
001-065-5237	WEED CONTROL/SPRINKLERS	13,497	7,708	12,000	11,141	12,000	0%
001-065-5246	PROPERTY LEASE	-	5,250	-	6,867	7,210	
001-065-5260	SMALL EQUIPMENT	38,058	414	5,000	1,919	5,000	0%
Category Total		97,801	76,064	84,500	102,372	122,079	44%
Capital Equipment							
001-065-5852	LAWN MOWERS	12,184	-	-	-	-	
001-065-5864	VEHICLES	11,328	-	-	32,000	65,000	
Category Total		23,512	-	-	32,000	65,000	

General Fund
Parks

Expenses		2020	2021	2022	2022	2023	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Special Projects							
001-065-5238	ELEC UPGRADE/RIVERBEND	11,348	252	-	-	-	
001-065-5239	IRRIGATION LINE UPGRADE	479	1,906	6,000	67	5,000	-17%
001-065-5848	RIVERBEND TRAIL	1,019	-	-	-	-	
001-065-5853	RIVERBEND IMPROVEMENTS	60,667	7,373	40,000	-	85,000	113%
001-065-5860	TREE RISK PROJECT	-	-	-	-	-	
001-065-5869	PLAZA SHADE STRUCTURES	-	1,556	10,000	-	-	-100%
001-065-5870	PARK RESTROOM	-	-	150,000	165,000	150,000	0%
001-065-5871	LAND PURCHASE COSTS	-	-	24,000	-	-	-100%
001-065-5872	LAND ACQUISITION	-	-	-	-	-	
Category Total		73,513	11,086	230,000	165,067	240,000	4%
Total Expenses		442,037	327,607	634,988	546,971	719,479	13%

General Fund

Parks

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Boat Ramp Riverbend Park	Town	001-065-5853	25,000
Non-native Tree Removal on River Bank	Town	001-065-5853	15,000
Tree Planting at Parks	Town	001-065-5853	20,000
2 Light Utility Trucks	Town	001-065-5864	65,000
Veteran's Park Playground	Cash In Lieu of Parks	001-065-5853	25,000
Riverbend Park Restroom Construction	Town	001-065-5870	150,000
Total Projects			300,000

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.

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.

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

2023 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.

Add one position to the MCSO combined SWAT team. Continue to work on mutual partnership with all other local agencies in the valley and beyond the Mesa County borders.

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.

IMPORTANT BULLET POINTS OF WHAT WE DID THIS YEAR

- Instituted Citizen Contact to appropriately meet SB-217 Standards
- Continued work on Policy Manual for Accreditation
- Applied for two grants, one approved, one in process (COP Grant)
- Continued education and training
- Implemented a payroll deduction plan to help officers be able to purchase necessary equipment that the PD doesn't provide.
- Implemented 2 NOLA cameras to support public safety and enhance investigation and apprehension of criminal activity.
- SRO school (NASRO)
- Multiple promotions (Detective, Patrol Sergeant, SRO position).
- Won the Tug of War (Brought the trophy back to the PD).
- New patrol rifles were purchased to replace the older service rifles.
- New PD promotional video to help recruit and larger social media presence
- New PD Motto "Community, Courage, Compassion"
- Solved Child and Migrant burglary, 2 burgs, and frauds as well
- De Beque Palisade PD burgs, MCSO auto thefts, completed our case solved it, assist De Beque in theirs and with MCSO was able to complete a solid case that led to multiple other jurisdictions solving crimes from the work we did.
- Arrested two people on an underage sex sting with county wide operation.

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 Lieutenant	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 when 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
Police Officer	100%	1040 Hours

General Fund
Police

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-030-5120	WAGES-FULL TIME	590,328	654,237	720,000	661,162	745,000	3%
001-030-5121	WAGES-PART TIME	16,343	14,004	22,000	16,176	50,000	127%
001-030-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-030-5123	WAGES-OVERTIME	9,688	18,320	12,000	20,925	20,000	67%
Category Total		616,359	686,561	754,000	698,262	815,000	8%
Personnel, Benefits							
001-030-5150	HEALTH/DENTAL	172,764	188,274	149,800	114,098	119,803	-20%
001-030-5151	LIFE INSURANCE	6,185	1,235	2,000	1,024	1,076	-46%
001-030-5152	FICA/MEDICARE	12,689	14,059	14,064	14,059	20,000	42%
001-030-5153	ICMA 401K	2,307	2,084	3,000	2,516	2,700	-10%
001-030-5154	FPPA	56,847	64,002	88,361	73,387	80,000	-9%
001-030-5155	WORKERS COMP. INSURANCE	14,946	12,714	19,000	9,930	12,000	-37%
001-030-5156	UNEMPLOYMENT INSURANCE	1,446	2,310	2,800	1,637	2,000	-29%
Category Total		267,184	284,678	279,025	216,652	237,579	-15%
Purchased Professional Services							
001-030-5209	PROFESSIONAL SERVICES	4,149	4,287	3,200	1,541	3,000	-6%
001-030-5237	E-911	111,374	109,153	110,000	112,743	120,000	9%
Category Total		115,523	113,441	113,200	114,284	123,000	9%
Operating Expenses							
001-030-5202	OPERATING SUPPLIES	21,555	17,471	6,000	6,182	7,000	17%
001-030-5205	DUES & SUBSCRIPTIONS	528	6,901	8,750	591	620	-93%
001-030-5207	TRAVEL & TRAINING	969	2,871	4,000	3,656	5,000	25%
001-030-5210	CODE COMPLIANCE EXPENSES	-	17	500	233	245	-51%
001-030-5213	ANIMAL CONTROL	63	-	500	-	-	-100%
001-030-5218	GASOLINE & DIESEL	5,325	8,121	6,000	11,293	11,858	98%
001-030-5219	UNIFORMS & CLEANING	6,907	5,393	7,000	3,160	5,000	-29%
001-030-5220	AUTO REPAIR & MAINT	2,972	4,201	6,000	4,909	6,000	0%
001-030-5234	NEW WORLD SUPPORT	-	-	6,000	-	-	-100%
001-030-5235	DATA LINE	-	-	13,000	14,947	18,000	38%
001-030-5236	TELEPHONE	5,917	1,736	2,500	3,110	5,000	100%
001-030-5238	RADIO REPAIR & MAINT	-	-	-	-	-	
001-030-5259	CELL PHONE	9,512	11,567	12,500	6,389	10,000	-20%
001-030-5260	SMALL EQUIPMENT/RADIOS	14,696	2,182	2,500	27,837	15,000	500%
001-030-5848	VEHICLE LEASE	46,428	46,428	6,000	5,159	-	-100%
Category Total		114,872	106,888	81,250	87,466	83,722	3%
Capital Equipment							
001-030-5841	VEHICLE	-	-	-	75,000	65,000	
001-030-5844	COMPUTER EQUIPMENT	-	-	4,000	-	-	-100%
		-	-	4,000	75,000	65,000	1525%
Total Expenses		1,113,938	1,191,568	1,231,475	1,191,664	1,324,301	8%

General Fund

Police

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Patrol Interceptor	Town	001-030-5841	65,000
Total Projects			65,000

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

- Replaced drinking fountain
- New pulsar chemical pump installed
- Continued upgrades of pool chemical distribution and regulation system
- Continued upgrades to lifeguard office
- Fabrication of “Dutch Door” for lifeguard office to serve concessions

2023 GOALS

- Repair or replace old doors
- Systematically repair or replace pool operating system components
- Level uneven surfaces on pool deck
- Repair pool plaster near deep end ladder
- Increase pool lounging area
- 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 when 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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Purchased Professional Services							
001-075-5261	CONTRACTUAL SERVICES	68,546	106,184	120,000	105,000	130,000	8%
	Category Total	68,546	106,184	120,000	105,000	130,000	8%
Operating Expenses							
001-075-5202	OPERATING SUPPLIES	17,469	18,084	20,000	30,156	31,664	58%
001-075-5203	REPAIR-BUILDING/POOL	1,355	526	4,000	112	5,000	25%
001-075-5206	UTILITIES	3,089	10,209	14,000	14,690	15,424	10%
001-075-5221	REPAIR & MAINT/EQUIPMENT	-	-	5,000	3,926	4,122	-18%
001-075-5236	TELEPHONE	1,768	1,914	2,500	1,991	2,100	-16%
001-075-5260	SMALL EQUIPMENT	-	-	5,000	-	-	-100%
001-075-5853	POOL REPAIRS	11,597	677	10,000	5,939	15,000	50%
	Category Total	35,278	31,411	60,500	56,813	73,310	21%
Total Expenses		103,824	137,595	180,500	161,813	203,310	13%

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 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 are not limited to:

Honeybee Festival	Vintage Motorcycle show
Brews & Cruise	Sing up the Sun
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 the form of tax revenue, ticket sales, vendor licensing, merchandise sales, and alcohol beverage sales. The revenue offsets 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 for the town.
Continue to provide the free July 4th celebration, Peachfest Ice Cream social, and Trick - or - Treat Street to bring the community together.

PRIOR YEAR ACCOMPLISHMENTS

- 2022 saw the much-anticipated return of the Palisade Bluegrass Festival to Riverbend Park. Staff continued to implement changes to enhance the festival experience including:
 - New ticketing agency to make purchasing easier and more efficient

- Removing combustion vehicle transport within the campground and employing local Pedi-Cab business to move campers throughout the festival grounds
- Misting systems to cool sections of the park
- More free water bottle filling stations
- Free kids play area with bump and jump activities
- The Palisade Sunday Farmers Market received quite a bit of well-deserved attention in 2022. We were voted #3 in the nation by USA Today 10 Best - Farmers Market, received GOLD from Best of the West in Family Event, and a Silver in Local Produce/Farm. The market is so successful by having the best farmers, artisans, Town, and staff around!
- 2022 ushered in the first annual Sing up the Sun winter solstice event. Attendees were treated to song, dance, performances, wonderful costumes, and a fun parade.
- The Board and Staff instituted “blackout” days for the residents of the Town with no festival or special events – with the exception being the Palisade Sunday Farmers Market.

2023 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 and refine the Palisade Bluegrass Festival
- 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 and residents alike.

2023 BUDGET HIGHLIGHTS

- Line items in the budget will help to highlight the Town owned events and the additional special events the Town helps to coordinate for economic growth and enjoyment of the residents.
- The Town will continue to seek ways to control costs 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 when 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
Administrative Assistant	100%	1040 Hours

General Fund

Recreation Department

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
001-015-5120	WAGES-FULL TIME	41,357	34,917	40,500	38,571	40,500	0%
001-015-5121	WAGES-PART TIME	11,807	19,999	19,300	22,964	55,000	185%
001-015-5122	WAGES-TEMPORARY	16,149	-	5,000	-	-	-100%
001-015-5123	WAGES-OVERTIME	-	-	6,000	-	2,000	-67%
	Category Total	69,313	54,917	70,800	61,535	97,500	38%
Personnel, Benefits							
001-015-5150	HEALTH/DENTAL	3,877	4,209	8,500	6,796	7,135	-16%
001-015-5151	LIFE/LTD INSURANCE	241	148	300	225	236	-21%
001-015-5152	FICA/MEDICARE	4,957	5,343	5,416	7,509	16,000	195%
001-015-5153	ICMA 401K	1,633	2,047	2,025	3,324	3,491	72%
001-015-5155	WORKERS COMP. INSURANCE	1,969	2,015	2,600	1,566	1,644	-37%
001-015-5156	UNEMPLOYMENT INSURANCE	225	306	400	237	800	100%
	Category Total	12,902	14,068	19,241	19,656	29,306	52%
Operating Expenses							
001-015-5202	OPERATING SUPPLIES	750	786	2,000	196	1,000	-50%
001-015-5205	DUES & SUBSCRIPTIONS	-	-	-	-	-	
001-015-5207	TRAVEL & TRAINING	-	-	-	-	-	
001-015-5208	PRINTING AND PUBLISHING	-	-	1,000	-	1,000	0%
001-015-5209	PROFESSIONAL SERVICES	-	182	-	-	-	
001-015-5212	EQUIPMENT RENTAL	-	-	-	-	-	
001-015-5221	SHUTTLE BUS MAINTENANCE	-	-	-	-	-	
001-015-5260	SMALL EQUIPMENT	-	-	-	-	-	
	Category Total	750	968	3,000	196	2,000	-33%
Special Projects							
001-015-5251	SUNDAY MARKET	10,743	9,049	25,000	13,369	15,000	-40%
001-015-5272	BLUE GRASS FESTIVAL	44,546	1,864	-	300,361	250,000	
001-015-5261	PARKS & RECREATION PROJECTS	2,884	46,961	245,000	10,599	25,000	-90%
	Category Total	58,173	57,874	270,000	324,330	290,000	7%
Total Expenses		141,138	127,827	363,041	405,717	418,806	15%

General Fund

Recreation Department

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Ice Cream Social	Town	001-015-5261	4,000
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	001-015-5272	250,000
Trick or Treat Street	Town	001-015-5261	2,000
Total Projects			275,000

STREETS

Town of Palisade streets department encompasses several modes of transportation: vehicle, bicyclist, pedestrian, Segway transportation, and horse drawn carriages. Town works in cooperation with the Grand Valley Regional Transportation Committee to create meaningful public transportation through 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 are 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

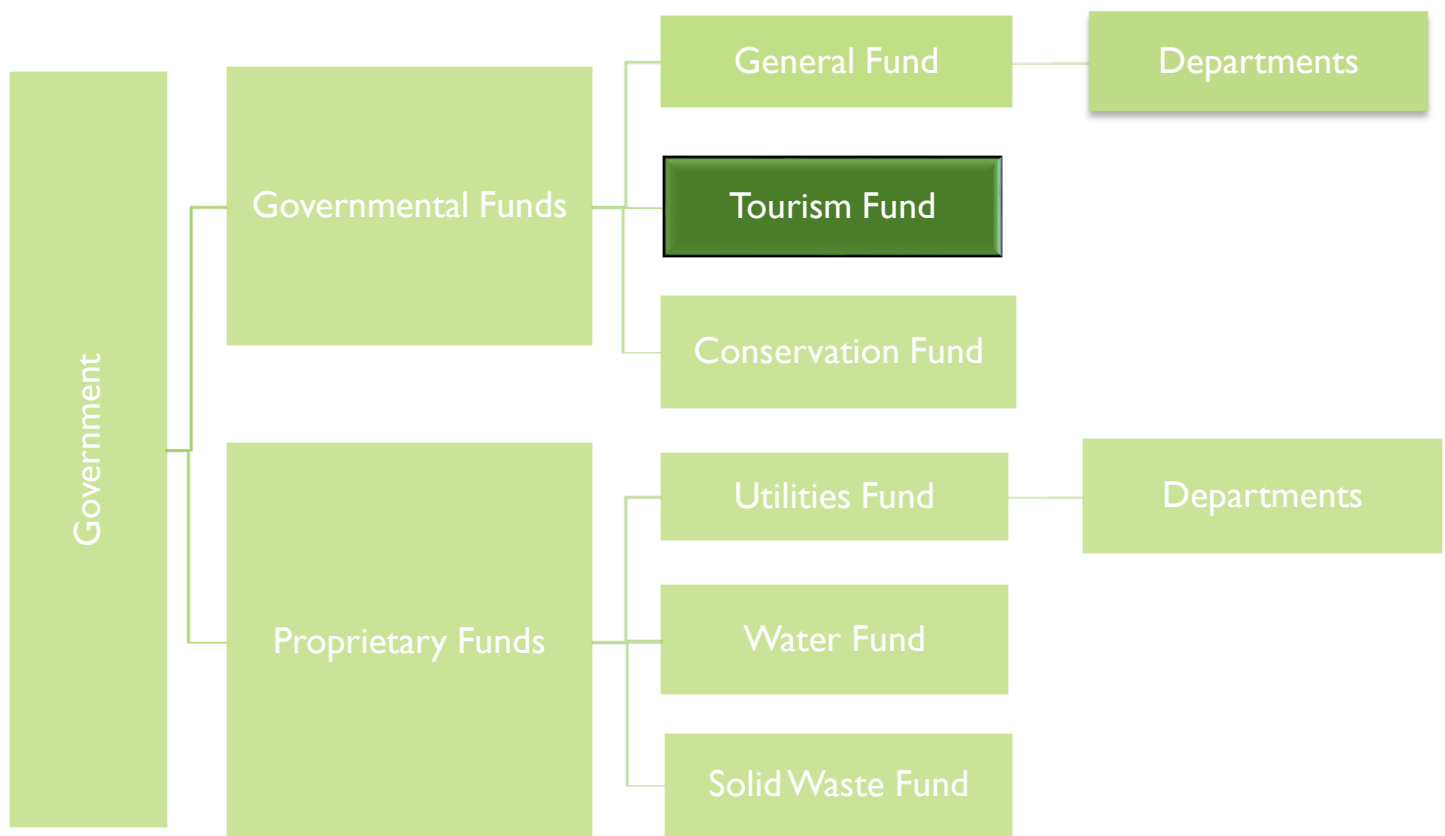
Streets

Expenses		2020	2021	2022	2022	2023	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Personnel, Wages							
001-060-5120	WAGES-FULL TIME	57,853	66,165	84,000	94,548	99,276	18%
001-060-5121	WAGES-PART TIME	-	-	-	-	-	
001-060-5122	WAGES-TEMPORARY	17,444	-	-	-	-	
001-060-5123	WAGES-OVERTIME	5,975	2,604	3,600	2,346	3,600	0%
Category Total		81,272	68,768	87,600	96,894	102,876	17%
Personnel, Benefits							
001-060-5150	HEALTH/DENTAL	21,427	22,993	19,000	18,235	20,000	5%
001-060-5151	LIFE/LTD INSURANCE	2,539	527	700	366	384	-45%
001-060-5152	FICA/MEDICARE	6,117	5,177	6,701	6,685	7,020	5%
001-060-5153	ICMA 401K	3,100	2,865	4,380	4,648	4,881	11%
001-060-5155	WORKERS COMP. INSURANCE	3,151	2,728	4,200	2,162	2,271	-46%
001-060-5156	UNEMPLOYMENT INSURANCE	163	254	300	229	300	0%
Category Total		36,497	34,544	35,281	32,325	34,855	-1%
Purchased Professional Services							
001-060-5209	PROFESSIONAL SERVICES	83,520	22,740	10,000	-	10,000	0%
Category Total		83,520	22,740	10,000	-	10,000	0%
Operating Expenses							
001-060-5202	OPERATING SUPPLIES	11,985	14,204	12,000	4,281	10,000	-17%
001-060-5206	UTILITIES	30,495	42,457	50,000	39,258	50,000	0%
001-060-5207	TRAVEL & TRAINING	103	-	500	-	500	0%
001-060-5211	LIABILITY INSURANCE	-	-	5,000	5,958	6,500	30%
001-060-5218	GASOLINE/DIESEL	3,643	5,516	4,000	7,618	8,000	100%
001-060-5219	UNIFORMS	526	541	700	682	800	14%
001-060-5221	REPAIR & MAINT-VEH	5,628	5,831	3,500	9,997	10,500	200%
001-060-5222	HEAVY EQUIP REPAIR	2,861	4,666	4,000	1,870	4,000	0%
001-060-5259	CELL PHONE	-	-	-	339	500	
001-060-5223	REPAIR & MAINT/STS	78,554	86,312	80,000	113,822	80,000	0%
001-060-5260	SMALL EQUIPMENT	2,676	903	-	-	-	
Category Total		136,471	160,430	159,700	183,825	170,800	7%
Capital Equipment							
001-060-5841	VEHICLE	-	-	-	-	-	
Category Total		-	-	-	-	-	
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	18,457	-	-	-	-	
001-060-5864	CRITICAL PATHS	75,039	13,008	20,000	15,667	16,450	-18%
Category Total		93,496	13,008	20,000	15,667	16,450	-18%
Total Expenses		431,256	299,492	312,581	328,711	334,980	7%

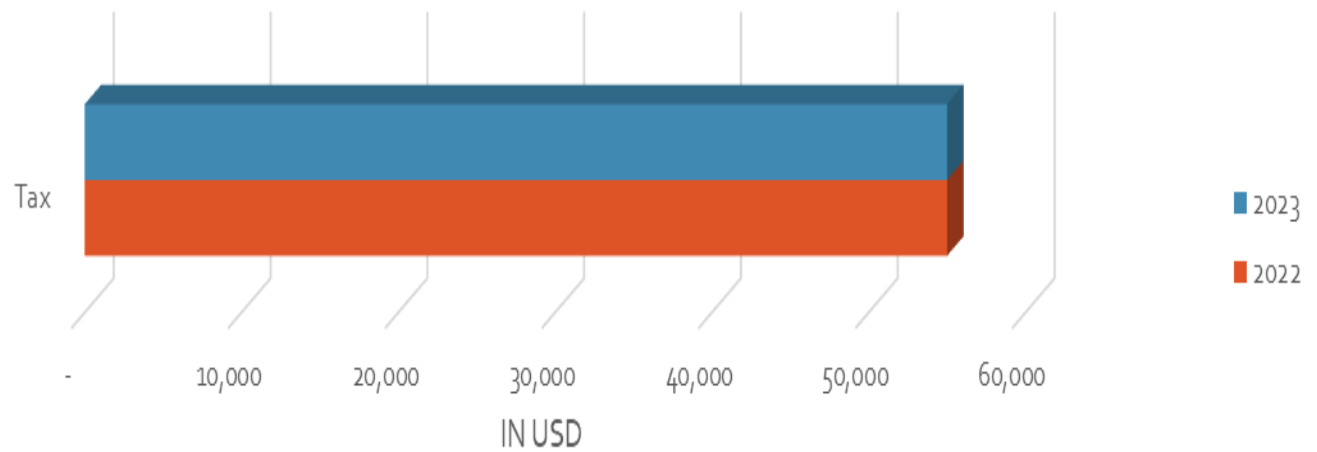
TOURISM FUND

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.

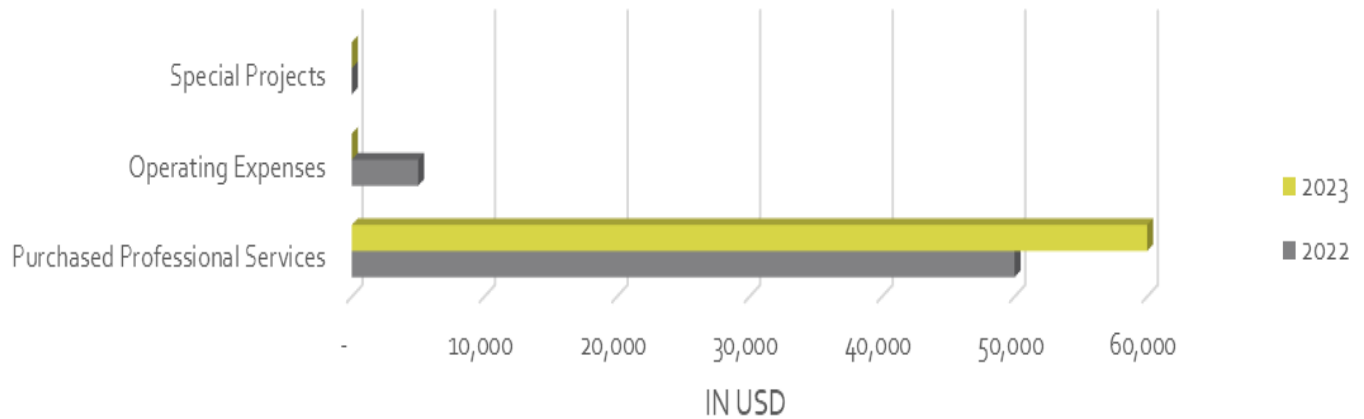
ORIENTATION MAP



Tourism Fund Revenue Comparing 2022 Budget to 2023 Proposed Budget



Tourism Fund Expenses Comparing 2022 Budget to 2023 Proposed Budget



Tourism Fund

Fund Balance

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Beginning Fund Balance	7,431	36,815	53,090	44,331	63,194	19%
Net Change in Available Fund Balance	29,384	7,516	-	18,863	(5,000)	
Ending Fund Balance	36,815	44,331	53,090	63,194	58,194	10%

Fund Balance Detail

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Unassigned Fund Balance	36,815	44,331	53,090	63,194	58,194	10%
Ending Fund Balance	36,815	44,331	53,090	63,194	58,194	10%

Tourism Fund Revenue to Expense Summary

Revenues by Source

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Tax	53,885	73,047	55,000	60,006	55,000	0%
Intergovernmental Revenues	7,500	-	-	-	-	
	61,385	73,047	55,000	60,006	55,000	0%

Expenses by Type

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Purchased Professional Services	32,001	65,531	50,000	41,143	60,000	20%
Operating Expenses	-	-	5,000	-	-	-100%
Special Projects	-	-	-	-	-	
	32,001	65,531	55,000	41,143	60,000	9%

Tourism Fund

Tourism Activity Board

Revenue							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Taxes							
003-000-3109	LODGING FEES	53,885	73,047	55,000	60,006	55,000	0%
003-000-3603	STATE GRANTS	7,500	-	-	-	-	
Category Total		61,385	73,047	55,000	60,006	55,000	0%
Miscellaneous							
003-000-3607	MISCELLANEOUS REVENUE	-	-	-	-	-	
Category Total		-	-	-	-	-	
Transfers from Other Funds							
003-000-3110	TRANSFER FROM GENERAL FUND	-	-	-	-	-	
Category Total		-	-	-	-	-	
Total Revenue		61,385	73,047	55,000	60,006	55,000	0%

Tourism Fund

Tourism Activity Board

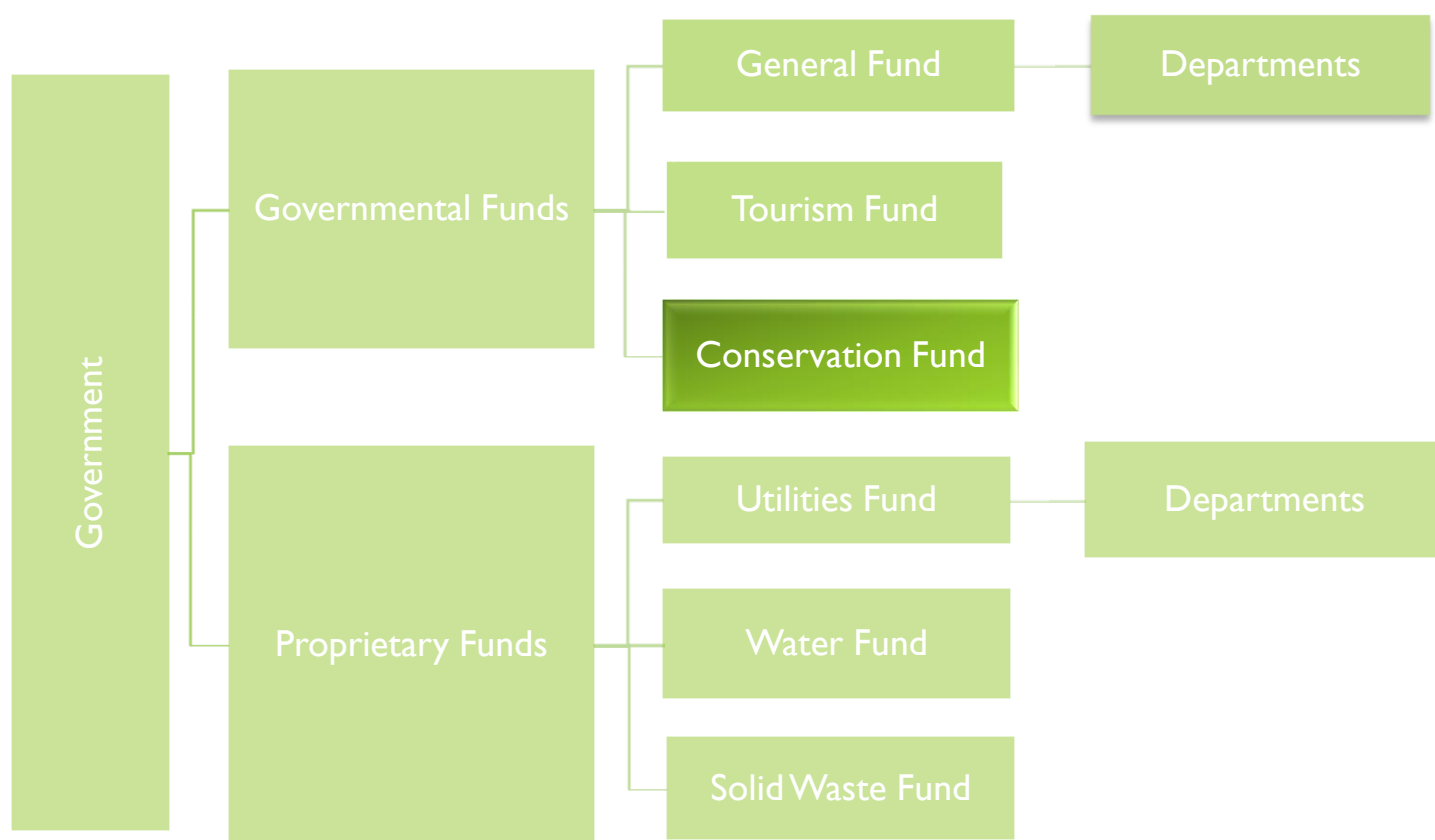
Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Purchased Professional Services							
003-012-5245	WEBSITE & ON-LINE MGT	2,500	2,970	3,000	4,380	5,000	67%
003-012-5246	WEB PROGRAMMING	-	-	5,000	-	-	-100%
003-012-5247	DESIGN/PRODUCTION	1,600	10,434	5,000	4,384	10,000	100%
003-012-5248	MARKETING	177	10,425	-	-	-	
003-012-5249	ONLINE MARKETING-MEDIA COSTS	9,434	15,008	21,000	12,230	15,000	-29%
003-012-5250	OFFLINE MEDIA	11,915	19,961	9,000	15,661	15,000	67%
003-012-5251	TOWN WEBSITE	-	-	-	-	10,000	
003-012-5252	PASS-THROUGH COSTS	-	-	-	-	-	
003-012-5255	ACCOUNT MANAGEMENT FEES	6,375	6,733	7,000	4,488	5,000	-29%
003-012-5257	CONTENT CREATION	-	-	-	-	-	
Category Total		32,001	65,531	50,000	41,143	60,000	20%
Operating Expenses							
003-012-5256	PRODUCTION	-	-	-	-	-	
003-012-5258	SIGNAGE	-	-	-	-	-	
003-012-5259	CONTINGENCY	-	-	5,000	-	-	-100%
Category Total		-	-	5,000	-	-	-100%
Special Projects							
003-012-5253	PALISADE COC DUES	-	-	-	-	-	
003-012-5254	OUTDOOR RETAILERS SHOW	-	-	-	-	-	
Category Total		-	-	-	-	-	
Total Expenses		32,001	65,531	55,000	41,143	60,000	9%

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.

ORIENTATION MAP



Conservation Fund

Fund Balance

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Beginning Fund Balance	64,355	29,441	48,737	63,290	95,304	96%
Net Change in Available Fund Balance	(34,914)	33,849	10,000	32,014	(30,000)	-400%
Ending Fund Balance	29,441	63,290	58,737	95,304	65,304	11%

Fund Balance Detail

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Restricted for Park Improvement	29,441	63,290	58,737	95,304	65,304	11%
Ending Fund Balance	29,441	63,290	58,737	95,304	65,304	11%

Conservation Fund Revenue to Expense Summary

Revenues by Source

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues	28,833	33,849	20,000	32,014	20,000	0%
	28,833	33,849	20,000	32,014	20,000	0%

Expenses by Type

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Special Projects	63,747	-	10,000	-	50,000	400%
	63,747	-	10,000	-	50,000	400%

Conservation Fund

Revenue							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues							
005-000-3601	LOTTERY FUNDS	28,833	33,849	20,000	32,014	20,000	0%
	Category Total	28,833	33,849	20,000	32,014	20,000	0%
Miscellaneous							
005-000-3607	MISC REVENUE	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Total Revenue		28,833	33,849	20,000	32,014	20,000	0%

Conservation Fund

Park Improvements

Expenses		2020	2021	2022	2022	2023	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Special Projects							
005-100-5202	PARKS MASTER PLAN	-	-	-	-	-	
005-100-5858	PLAYGROUND	-	-	-	-	50,000	
005-100-5859	SKATE PARK ADDITION	-	-	-	-	-	
005-100-5862	PARK IMPROVEMENTS	63,747	-	10,000	-	-	-100%
	Category Total	63,747	-	10,000	-	50,000	400%
Total Expenses		63,747	-	10,000	-	50,000	400%

Conservation Trust Fund

Total Fund

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Veteran's Park Playground	Lottery	005-100-5858	50,000
Total Projects			50,000

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 for this fund are grants or 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 2023 will be General Fund or Utility Fund assets once they are completed. Once they are transferred to the General Fund or Utility Fund, the balance of the Capital Projects Fund will return to zero.

Capital Projects Fund

Fund Balance

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Beginning Fund Balance	-	-	-	(79,739)	0	
Net Change in Available Fund Balance	-	(79,739)	-	79,739	-	
Ending Fund Balance	-	(79,739)	-	0	0	

Fund Balance Detail

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Net Investment in Capital Assets (Non-spendable)	-	(79,739)	-	0	0	
Ending Fund Balance	-	(79,739)	-	0	0	

Capital Projects Fund Revenue to Expense Summary

Revenues by Source

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues	-	107,289	3,947,636	2,447,636	7,306,992	85%
Transfer from Other Funds	-	610,825	2,812,364	798,246	1,766,993	-37%
	-	718,114	6,760,000	3,245,882	9,073,985	34%

Expenses by Type

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Capital Equipment	-	797,853	6,760,000	3,166,143	9,073,985	34%
	-	797,853	6,760,000	3,166,143	9,073,985	34%

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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues							
007-000-3307	FEDERAL GRANT	-	107,289	2,500,000	1,000,000	1,000,000	-60%
007-000-3308	STATE GRANT	-	-	1,447,636	1,447,636	6,306,992	336%
	Category Total	-	107,289	3,947,636	2,447,636	7,306,992	85%
Transfers from Other Funds							
	TRANSFER FROM						
007-000-3110	GENERAL FUND	-	610,825	2,812,364	798,246	1,766,993	-37%
	Category Total	-	610,825	2,812,364	798,246	1,766,993	-37%
Total Revenue		-	718,114	6,760,000	3,245,882	9,073,985	34%

Capital Projects Fund
Special Projects

Expenses							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Capital Equipment							
007-200-5221	SITE REMEDIATION	-	572,996	850,000	1,300,000	-	-100%
007-200-5223	STREET PROJECTS	-	43,195	1,410,000	1,200,000	2,400,000	70%
007-200-5224	OTHER INFRASTRUCTURE	-	51,830	4,500,000	500,000	6,673,985	48%
Category Total		-	668,021.37	6,760,000	3,000,000	9,073,985	34%
Total Expenses		-	668,021.37	6,760,000	3,000,000	9,073,985	34%

Capital Projects Fund

Special Projects

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Sidewalk Construction on Highway 6	Town/CDOT	20%/80%	1,000,000
Sidewalk Construction along Elberta	Town/CDOT	21%/79%	1,400,000
Old Gymnasium Remodel	Town	100%	800,000
Broadband Middle Mile Fiber and CNL	Town/Grant	54%/46%	873,985
Community Clinic Construction	Town/Federal	50%/50%	5,000,000
Total Projects			9,073,985

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.

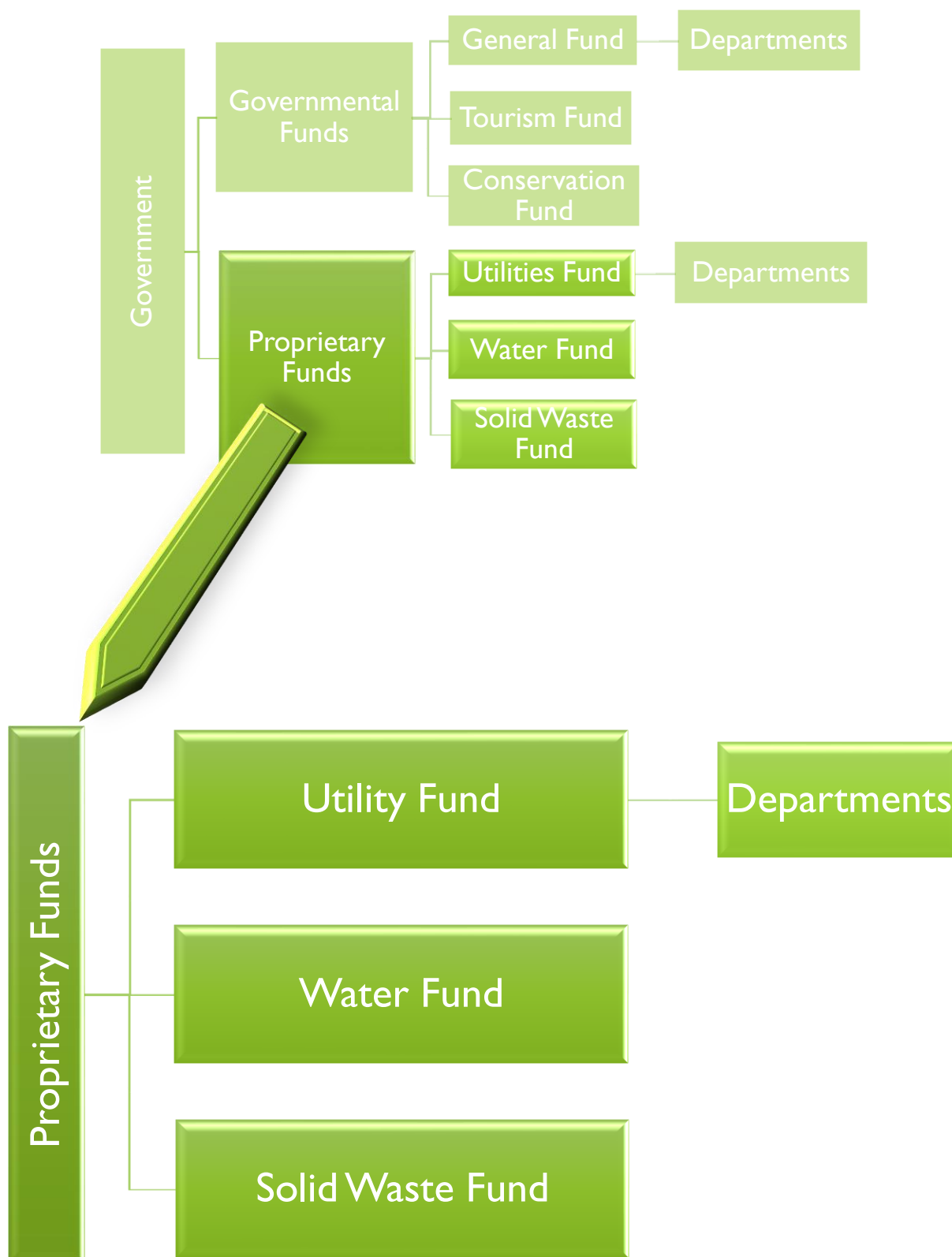
In comparing the revenues and expenses for each of these funds, the Water, Utilities, and Solid Waste Funds are fully funded with estimated annual revenues and partial use of accumulated fund balance to finance operations. The projected expenditures for each of these funds is higher than the projected revenues.

The Water Fund has revenue to expense deficit in this budget of \$379,123. Revenues received in 2023 are insufficient to cover all budgeted expenditures incurred in 2023. The deficit will be made up by revenues that were not expended in prior years.

The Utilities Fund has a revenue to expense deficit in this budget of \$90,649. Revenues received in 2023 are insufficient to cover all budgeted expenditures incurred in 2023. The deficit will be made up by revenues that were not expended in prior years.

The Solid Waste Fund has a revenue to expense deficit in this budget of \$6,050. Revenues received in 2023 are insufficient to cover all budgeted expenditures incurred in 2023. The deficit will be made up by revenues that were not expended in prior years.

ORIENTATION MAP



Proprietary Funds Revenue to Expense Summary

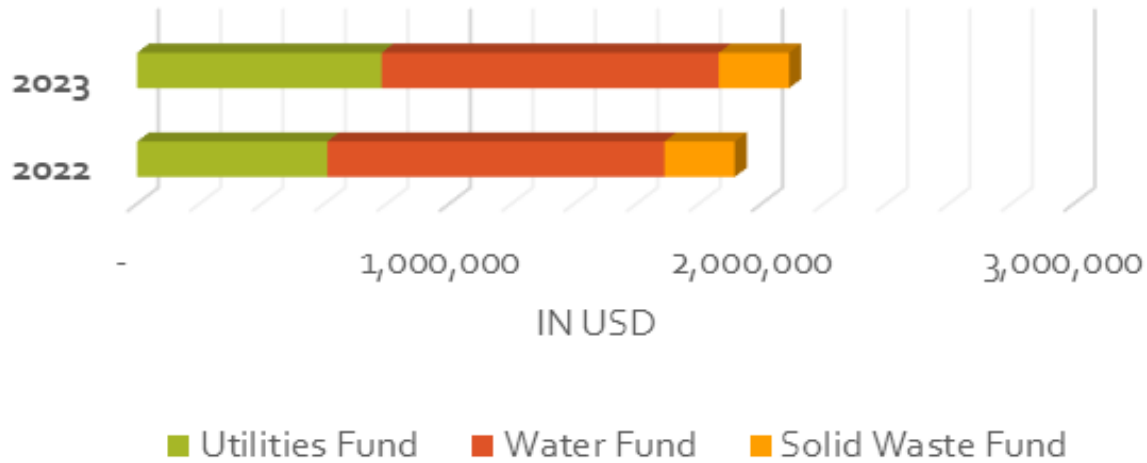
Revenues

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Fund						
Utilities Fund	697,040	755,339	609,000	739,805	783,000	29%
Water Fund	1,171,078	1,299,942	1,080,000	1,258,743	1,080,000	0%
Solid Waste Fund	175,303	217,541	225,000	229,499	225,000	0%
	2,043,421	2,272,822	1,914,000	2,228,047	2,088,000	9%

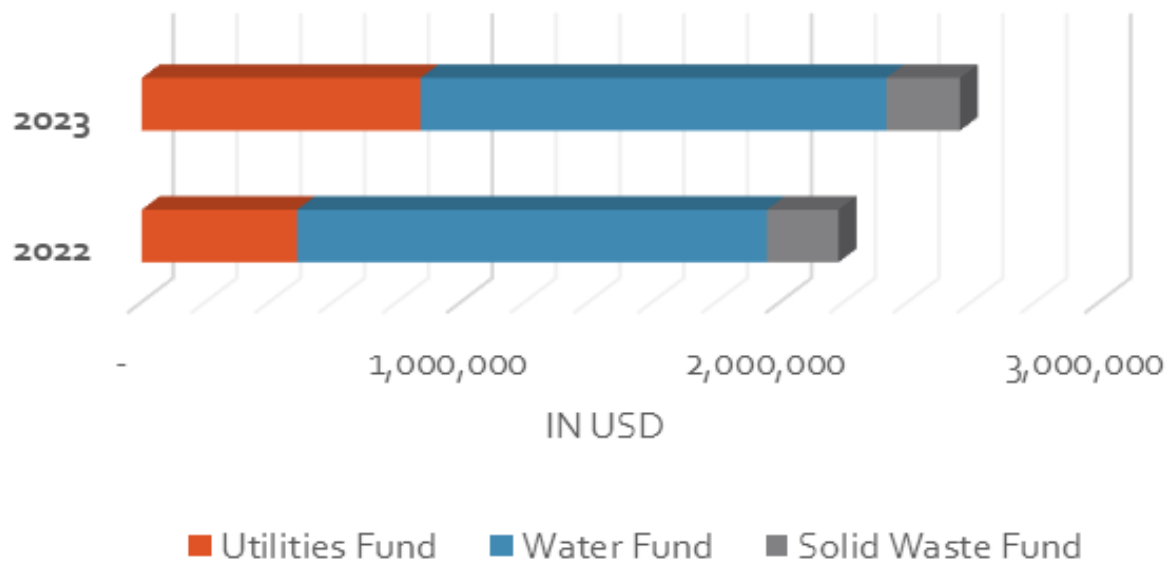
Expenses

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Fund						
Utilities Fund	477,639	508,245	486,874	346,348	873,649	79%
Water Fund	937,894	764,656	1,471,640	1,180,008	1,459,123	-1%
Solid Waste Fund	163,891	237,526	224,625	204,605	231,050	3%
	1,579,424	1,510,427	2,183,139	1,730,961	2,563,822	17%

Revenues by Fund Comparing 2022 Budget and 2023 Proposed Budget



Expenses by Fund Comparing 2022 Budget and 2023 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 0.42 million 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

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Beginning Fund Balance	2,504,212	2,723,613	2,438,938	2,920,068	3,313,526	36%
Net Change in Available Fund Balance	219,401	243,344	119,127	393,457	(90,649)	-176%
Ending Fund Balance	2,723,613	2,966,957	2,558,065	3,313,526	3,222,877	26%

Fund Balance Detail

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 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	1,123,613	1,166,957	558,065	1,313,526	1,022,877	83%
Ending Fund Balance	2,723,613	2,966,957	2,558,065	3,313,526	3,222,877	26%

Utilities Fund Revenue to Expense Summary

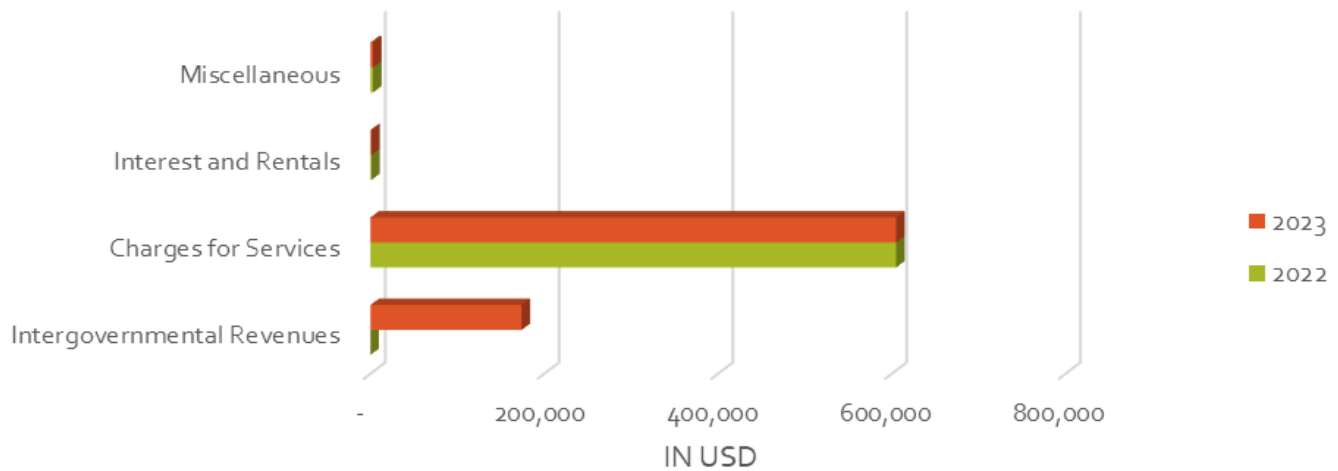
Revenues by Source

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues	25,000	-	-	-	174,000	
Charges for Services	660,102	750,602	605,000	716,148	605,000	0%
Interest and Rentals	11,938	987	1,000	23,657	1,000	0%
Miscellaneous	-	3,750	3,000	-	3,000	0%
	697,040	751,589	606,000	739,805	783,000	29%

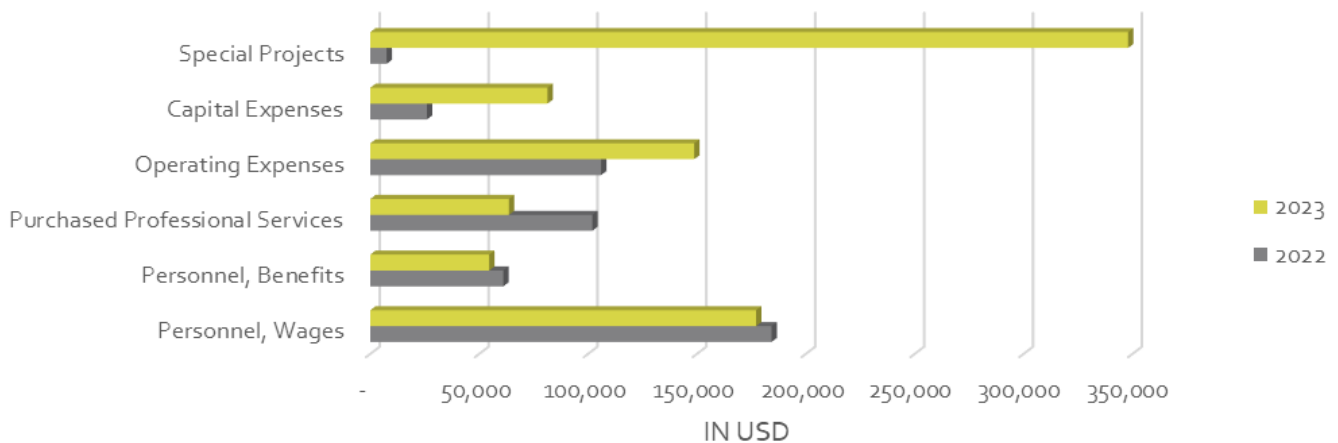
Expenses by Type

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages	130,911	144,815	184,300	156,273	177,200	-4%
Personnel, Benefits	48,975	59,701	61,074	49,971	54,600	-11%
Purchased Professional Services	61,296	39,375	102,000	38,466	63,669	-38%
Operating Expenses	82,971	97,748	106,000	88,782	148,780	40%
Capital Expenses	148,986	160,607	26,000	4,856	81,400	213%
Special Projects	4,500	6,000	7,500	8,000	348,000	4540%
	477,639	508,245	486,874	346,348	873,649	79%

Utilities Fund Revenue by Source Comparing 2022 Budget and 2023 Proposed Budget



Utilities Fund Expense Types Comparing 2022 Budget and 2023 Proposed Budget



Utilities Fund

Revenue							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues							
002-000-3308	STATE GRANT	25,000	-	-	-	174,000	
002-000-3823	STATE GRANT REVENUE	-	-	-	-	-	
	Category Total	25,000	-	-	-	174,000	
Charges for Service							
002-000-3811	WATER SERVICE FEES	-	-	-	-	-	
002-000-3813	WATER TAP FEES	12,841	735	-	476	-	
002-000-3821	SEWER SERVICE FEES	580,561	590,366	590,000	601,672	590,000	0%
002-000-3822	SEWER TAP FEES	66,700	159,500	15,000	114,000	15,000	0%
002-000-3831	GARBAGE FEES	-	-	-	-	-	
	Category Total	660,102	750,602	605,000	716,148	605,000	0%
Interest and Rentals							
002-000-3601	INTEREST	11,938	987	1,000	23,657	1,000	0%
	Category Total	11,938	987	1,000	23,657	1,000	0%
Miscellaneous							
002-000-3607	MISC REVENUE	-	3,750	3,000	-	3,000	0%
	Category Total	-	3,750	3,000	-	3,000	0%
Total Revenue		697,040	755,339	609,000	739,805	783,000	29%

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 when 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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
002-063-5120	WAGES-FULL TIME	28,198	35,421	47,000	40,434	47,000	0%
002-063-5121	WAGES-PART TIME	-	8,089	8,000	7,188	8,000	0%
002-063-5122	WAGES-TEMPORARY	-	-	-	-	-	
002-063-5123	WAGES-OVERTIME	1,621	1,286	5,500	898	1,000	-82%
Category Total		29,819	44,796	60,500	48,519	56,000	-7%
Personnel, Benefits							
002-063-5150	HEALTH/DENTAL	8,244	16,004	10,000	8,065	8,750	-13%
002-063-5151	LIFE/LTD INSURANCE	813	100	1,000	201	250	-75%
002-063-5152	FICA/MEDICARE	1,969	3,605	4,628	4,047	4,500	-3%
002-063-5153	ICMA 401K	1,304	346	2,625	2,381	2,750	5%
002-063-5155	WORKERS COMP. INSURANCE	1,575	1,580	2,200	1,309	1,500	-32%
002-063-5156	UNEMPLOYMENT INSURANCE	69	150	200	138	200	0%
Category Total		13,974	21,784	20,653	16,141	17,950	-13%
Purchased Professional Services							
002-063-5209	PROFESSIONAL SERVICES	-	1,105	10,000	6,343	7,500	-25%
002-063-5226	CONTRACT CLEANING	1,255	13,761	20,000	21,071	23,000	15%
002-063-5214	AUDIT FEES	2,500	2,500	2,500	2,500	3,000	20%
Category Total		3,755	17,366	32,500	29,914	33,500	3%
Operating Expenses							
002-063-5201	OFFICE SUPPLIES	-	-	300	-	-	-100%
002-063-5202	OPERATING SUPPLIES	9,296	11,493	13,000	6,957	15,000	15%
002-063-5203	SYSTEM MAINTENANCE	9,308	15,924	10,000	8,167	10,000	0%
002-063-5204	POSTAGE	823	598	800	560	588	-26%
002-063-5206	UTILITIES COLLECTION	-	2,433	8,000	-	25,000	213%
002-063-5207	TRAVEL & TRAINING	-	85	-	180	500	
002-063-5208	PRINTING & PUBLSHG	196	-	500	-	-	-100%
002-063-5211	LIABILITY INSURANCE	5,141	5,178	6,000	7,149	8,000	33%
002-063-5218	GASOLINE & DIESEL	-	-	-	-	-	
002-063-5219	UNIFORMS & CLEANING	125	493	800	133	500	-38%
002-063-5221	REPAIR & MAINT VEHICLE	2,058	3,130	2,000	2,779	4,000	100%
002-063-5223	REPAIR & MAINT/STREETS	9,975	5,339	10,000	1,100	20,000	100%
002-063-5236	TELEPHONE	-	128	500	1,389	1,500	200%
002-063-5844	COMPUTER HARDWARE SOFTWARE	-	15	2,000	-	-	-100%
Category Total		36,922	44,815	53,900	28,414	85,088	58%
Capital Equipment							
002-063-5846	EVAPORATION POND	-	-	-	-	-	
Category Total		-	-	-	-	-	

Utilities Fund

Sewer Collection

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Special Projects							
002-063-5237	5-2-1 DRAINAGE	4,500	6,000	7,500	8,000	-	-100%
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	-	-	-	-	348,000	
Category Total		4,500	6,000	7,500	8,000	348,000	4540%
Total Expenses		88,970	134,761	175,053	130,989	540,538	209%

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 when 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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
002-062-5120	WAGES-FULL TIME	95,870	93,161	113,000	99,456	110,000	-3%
002-062-5121	WAGES-PART TIME	-	4,128	5,300	6,007	6,200	17%
002-062-5122	WAGES-TEMPORARY	-	-	-	-	-	
002-062-5123	WAGES-OVERTIME	5,222	2,730	5,500	2,291	5,000	-9%
Category Total		101,092	100,019	123,800	107,754	121,200	-2%
Personnel, Benefits							
002-062-5150	HEALTH/DENTAL	20,210	23,842	22,000	17,308	19,000	-14%
002-062-5151	LIFE/LTD INSURANCE	631	239	650	476	500	-23%
002-062-5152	FICA/MEDICARE	7,498	7,787	9,471	9,010	9,600	1%
002-062-5153	ICMA 401K	4,846	4,269	5,925	5,634	6,000	1%
002-062-5155	WORKERS COMP. INSURANCE	1,575	1,402	1,900	1,109	1,200	-37%
002-062-5156	UNEMPLOYMENT INSURANCE	241	378	475	292	350	-26%
Category Total		35,001	37,916	40,421	33,829	36,650	-9%
Purchased Professional Services							
002-062-5209	PROFESSIONAL SERVICES	38,961	9,270	43,000	3,034	4,000	-91%
002-062-5210	LAB FEES	2,880	3,114	4,000	3,018	3,169	-21%
002-062-5214	AUDIT FEES	2,500	2,500	2,500	2,500	3,000	20%
002-062-5226	CONTRACT CLEANING	13,200	7,125	20,000	-	20,000	0%
Category Total		57,541	22,009	69,500	8,552	30,169	-57%
Operating Expenses							
002-062-5201	OFFICE SUPPLIES	-	-	-	-	-	
002-062-5202	PLANT SUPPLIES	15,162	21,651	20,000	26,143	30,000	
002-062-5203	REPAIR & MAINT-BLDG	6,927	2,132	3,000	-	-	-100%
002-062-5204	POSTAGE	550	514	800	560	1,000	25%
002-062-5206	UTILITIES	3,457	7,473	10,000	10,391	11,000	10%
002-062-5207	TRAVEL & TRAINING	185	269	500	2,111	500	0%
002-062-5208	PRINTING & PUBLSHG	196	-	500	-	-	-100%
002-062-5211	LIABILITY INSURANCE	5,141	5,178	6,000	7,149	7,800	30%
002-062-5216	SOLAR UTILITY CREDITS	6,520	3,360	-	1,102	-	
002-062-5218	GASOLINE/DIESEL	1,439	2,206	3,000	3,047	3,200	7%
002-062-5219	UNIFORMS	405	231	800	553	600	-25%
002-062-5221	REPAIR & MAINT-VEH	2,682	6,280	2,500	4,706	7,000	180%
002-062-5223	REPAIR & MAINT-STREETS	-	110	-	2,137	-	
002-062-5236	TELEPHONE (LAGOON)	1,792	1,936	2,500	2,469	2,592	4%
002-062-5244	PERMITS	1,593	1,593	2,500	-	-	-100%
Category Total		46,049	52,932	52,100	60,368	63,692	22%
Capital Equipment							
002-062-5404	AMORTIZATION OF INTANGIBLES	-	-	-	-	-	
002-062-5840	CNG VEHICLE	-	-	-	-	60,000	
002-062-5843	PLANT IMPROVEMENTS	1,756	15,237	16,000	3,523	20,000	25%
002-062-5842	LAGOON SECURITY FENCE	-	-	-	-	-	
002-062-5400	DEPRECIATION - SEWER	147,230	145,370	-	-	-	
Category Total		148,986	160,607	16,000	3,523	80,000	400%

Utilities Fund

Sewer Treatment

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Special Projects							
002-062-5841	SEPTIC ELIMINATION PROGRAM	-	-	10,000	1,333	1,400	-86%
	Category Total	-	-	10,000	1,333	1,400	-86%
Total Expenses		388,669	373,484	311,821	215,359	333,111	7%

Utilities Fund

Total Fund

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
North River Road Transfer Station	DOLA/Town	50%/50%	348,000
1/2 Vac Trailer	Town	002-062-5840	60,000
Total Projects			408,000

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 170 fire hydrants to maintain with approximately 300 valves ranging from 2 inches up to 18 inches.

Water Fund

Fund Balance

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Beginning Fund Balance	2,027,169	2,260,353	2,096,764	2,795,640	2,874,375	37%
Net Change in Available Fund Balance	233,184	535,287	(391,640)	78,735	(379,123)	-3%
Ending Fund Balance	2,260,353	2,795,640	1,705,125	2,874,375	2,495,251	46%

Fund Balance Detail

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Assigned Tap Fees - Capital Improvement	571,000	571,000	600,000	571,000	600,000	0%
Membrane Replacement -\$15,000 /yr	150,000	165,000	195,000	180,000	195,000	0%
Solar Lease Buy Out	102,500	110,185	76,111	76,111	57,756	-24%
Unassigned Fund Balance	1,436,853	1,949,455	834,014	2,047,264	1,642,495	97%
Ending Fund Balance	2,260,353	2,795,640	1,705,125	2,874,375	2,495,251	46%

Water Fund Revenue to Expense Summary

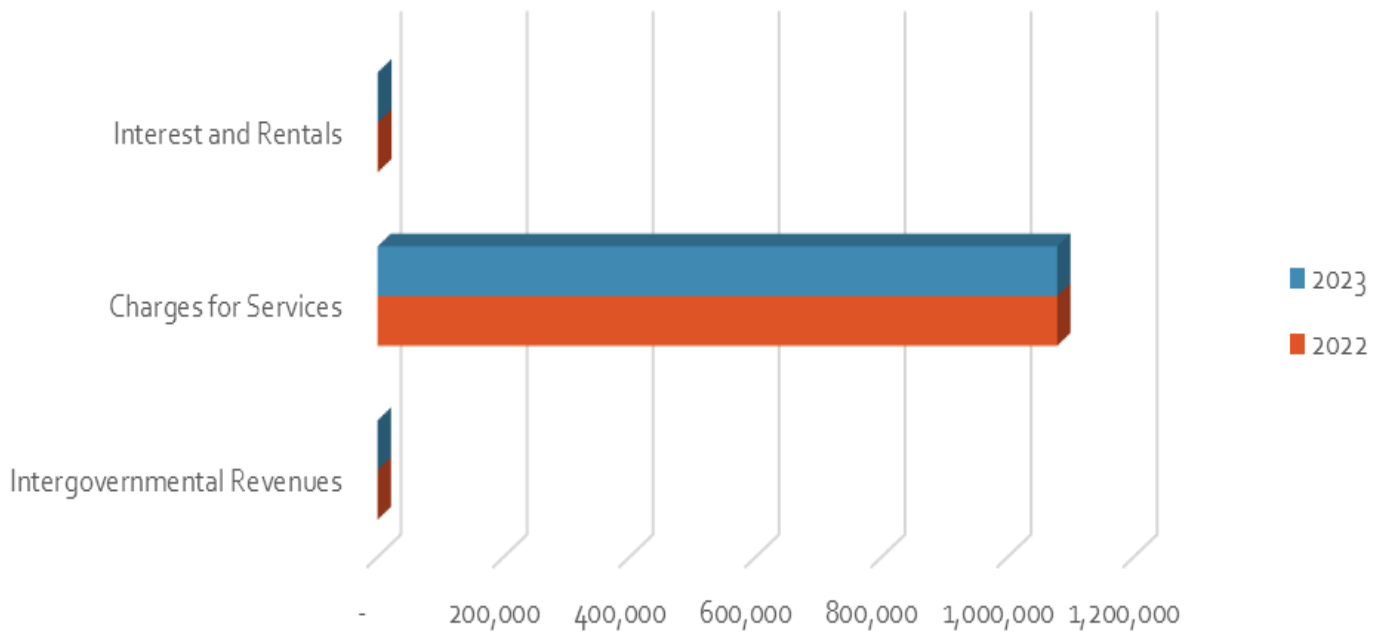
Revenues by Source

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues	-	-	-	-	-	
Charges for Services	1,162,483	1,269,882	1,078,500	1,241,111	1,078,500	0%
Interest and Rentals	8,095	750	1,000	17,632	1,000	0%
Miscellaneous	500	29,310	500	-	500	0%
	1,171,078	1,299,942	1,080,000	1,258,743	1,080,000	0%

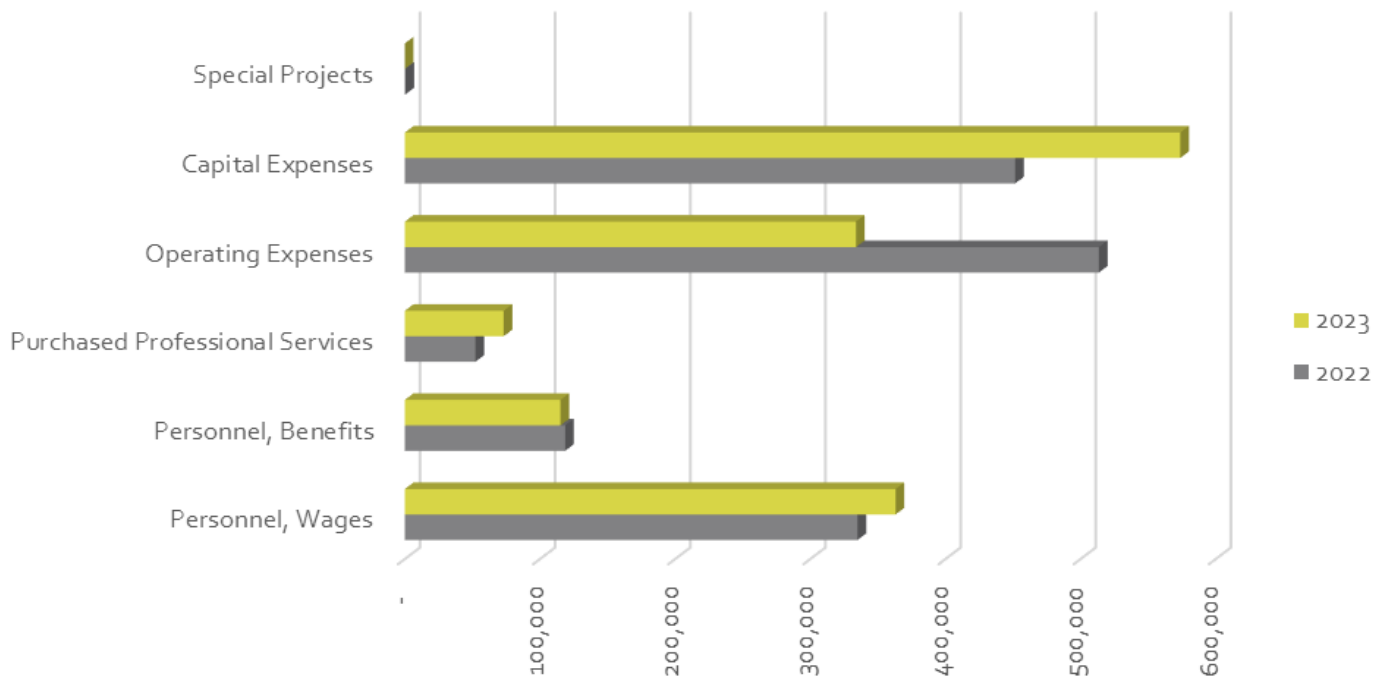
Expenses by Type

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages	213,483	322,315	335,000	281,095	363,118	8%
Personnel, Benefits	85,675	113,869	118,678	89,026	115,200	-3%
Purchased Professional Services	12,523	19,294	52,300	19,590	73,182	40%
Operating Expenses	200,266	197,980	513,550	317,416	333,838	-35%
Capital Expenses	425,947	110,698	451,612	472,881	573,786	27%
Special Projects	-	500	500	-	-	-100%
	937,894	764,656	1,471,640	1,180,008	1,459,123	-1%

Water Fund Revenue by Source Comparing 2022 Budget to 2023 Proposed Budget



Water Fund Expense by Type Comparing 2022 Budget to 2023 Proposed Budget



Water Fund

Revenue							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Intergovernmental Revenues							
004-000-3410	DOLA GRANT	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Charges for Service							
004-000-3811	WATER SERVICE FEES	1,063,172	1,054,791	1,060,000	1,074,952	1,060,000	0%
004-000-3813	WATER TAP FEES	96,261	179,000	15,000	136,000	15,000	0%
004-000-3814	PENALTY FEES	250	10,626	2,000	9,559	2,000	0%
004-000-3815	METERS PARTS/LABOR	2,800	25,465	1,500	20,600	1,500	0%
	Category Total	1,162,483	1,269,882	1,078,500	1,241,111	1,078,500	0%
Interest and Rentals							
004-000-3601	INTEREST	8,095	750	1,000	17,632	1,000	0%
	Category Total	8,095	750	1,000	17,632	1,000	0%
Miscellaneous							
004-000-3607	MISC REVENUE	500	29,310	500	-	500	0%
	Category Total	500	29,310	500	-	500	0%
Total Revenue		1,171,078	1,299,942	1,080,000	1,258,743	1,080,000	0%

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
Maintenance Worker	100%	2080 Hours
Utilities Foreman	60%	1248 Hours
Maintenance Worker	25%	520 Hours

The Town uses part-time staff when 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	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
004-061-5120	WAGES-FULL TIME	197,928	299,932	310,000	259,078	340,000	10%
004-061-5121	WAGES-PART TIME	5,196	12,217	17,000	13,194	13,854	-19%
004-061-5122	WAGES-TEMPORARY	-	-	-	-	-	
004-061-5123	WAGES-OVERTIME	10,359	10,166	8,000	8,822	9,264	16%
Category Total		213,483	322,315	335,000	281,095	363,118	8%
Personnel, Benefits							
004-061-5150	HEALTH/DENTAL	48,648	72,080	63,500	46,738	61,000	-4%
004-061-5151	LIFE/LTD INSURANCE	5,328	1,443	5,400	1,210	1,800	-67%
004-061-5152	FICA/MEDICARE	15,727	23,241	25,628	22,527	29,000	13%
004-061-5153	ICMA 401K	9,778	11,324	15,900	14,266	18,000	13%
004-061-5155	WORKERS COMP. INSURANCE	5,620	4,781	7,000	3,506	4,200	-40%
004-061-5156	UNEMPLOYMENT INSURANCE	574	1,001	1,250	779	1,200	-4%
Category Total		85,675	113,869	118,678	89,026	115,200	-3%
Purchased Professional Services							
004-061-5209	PROFESSIONAL SERVICES	6,533	14,234	45,000	12,783	65,000	44%
004-061-5212	LAB FEES	2,690	1,760	4,000	3,507	3,682	-8%
004-061-5214	AUDIT	3,300	3,300	3,300	3,300	4,500	36%
Category Total		12,523	19,294	52,300	19,590	73,182	40%

Water Fund

Water Treatment and Distribution

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Operating Expenses							
004-061-5201	OFFICE SUPPLIES	88	361	1,000	90	500	-50%
004-061-5202	OPERATING SUPPLIES	24,582	18,994	30,000	46,353	48,670	62%
004-061-5203	REPAIR & MAINT-BLDG	3,019	2,244	5,000	5,139	5,396	8%
004-061-5204	POSTAGE	2,589	2,054	3,500	2,357	2,475	-29%
004-061-5205	DUES & SUBSCRIPTIONS	329	499	500	100	250	-50%
004-061-5206	UTILITIES	10,730	4,859	15,000	5,659	5,942	-60%
004-061-5207	TRAVEL & TRAINING	695	2,830	700	2,914	3,060	337%
004-061-5208	PRINTING & PUBLISHG	783	856	600	819	860	43%
004-061-5210	REPAIR & MAINT-EQUIP	24,161	14,166	15,000	27,824	29,216	95%
004-061-5211	LIABILITY INSURANCE	21,463	32,732	26,000	36,940	38,787	49%
004-061-5215	METER REPAIR	7,830	8,801	250,000	43,129	45,285	-82%
004-061-5218	GASOLINE & DIESEL	5,037	7,722	6,500	11,877	12,471	92%
004-061-5219	UNIFORMS & CLEANING	2,266	1,610	2,000	1,314	1,379	-31%
004-061-5220	WATER LINE REPAIR	35,127	17,755	60,000	48,484	50,909	-15%
004-061-5221	REPAIR MAINT.- VEHICLE	6,745	10,882	7,500	21,546	22,624	202%
004-061-5222	HEAVY EQUIPMENT REPAIR	2,545	-	7,500	-	-	-100%
004-061-5223	REPAIR & MAINT/STS	(45)	12,075	6,000	10,399	10,918	82%
004-061-5236	TELEPHONE	8,068	6,075	9,000	6,104	6,410	-29%
004-061-5240	RAW WATER REPAIR	286	11,830	15,000	8,461	8,884	-41%
004-061-5241	MONITORING-WATER SHED	1,360	975	5,000	800	840	-83%
004-061-5243	HEAVY EQUIPMENT RENTAL	766	1,280	10,000	2,240	2,352	-76%
004-061-5244	PERMITS	580	1,045	1,250	3,517	3,693	195%
004-061-5261	SMALL EQUIPMENT	5,101	5,761	8,500	4,256	4,468	-47%
004-061-5843	WEBSITE IMPEOVEMENTS	-	-	-	-	-	
004-061-5844	COMPUTER HARDWARE SOFTWARE	-	4,640	8,000	-	-	-100%
004-061-5845	FIRE MITIGATION	6,283	2,627	10,000	4,247	4,460	-55%
004-061-5242	BACKFLOW PREVENTION	1,103	226	1,000	-	-	-100%
004-061-5246	LEASE PAYMENTS-SOLAR PANELS	23,179	21,334	24,000	21,744	22,831	-5%
004-061-5216	UTILITY SOLAR CREDITS	5,154	3,109	(15,000)	1,102	1,157	-108%
004-061-5860	RUEDI WATER PURCHASE	-	-	-	-	-	
004-061-5861	RUEDI WATER PURCHASE INTEREST	-	-	-	-	-	
004-061-5862	RUEDI WATER MAINTENANCE COSTS	442	638	-	-	-	
Category Total		200,266	197,980	513,550	317,416	333,838	-35%
Capital Equipment							
004-061-5227	BOND DEBT-PRINCPL	-	-	350,354	322,694	415,764	19%
004-061-5228	BOND DEBT-INTEREST	78,545	91,327	71,258	97,282	63,022	-12%
004-061-5229	COST OF ISSUANCE	-	-	-	-	-	
004-061-5401	AMORTIZATION EXPENSE	-	-	-	-	-	
004-061-5404	AMOTIZATION OF INTANGIBLES	-	-	-	-	-	
004-061-5405	DEPRECIATION-EQUIPMENT	334,170	14,565	-	-	-	
004-061-5840	CAMEO WATER LINE	-	-	-	-	-	
004-061-5841	VEHICLE	-	-	-	40,540	60,000	
004-061-5842	CABIN	-	-	-	-	-	
004-061-5856	WATER TREATMENT PLANT EQUIP	13,232	1,779	-	-	-	
004-061-5866	WATER LINE/PLANT IMPROVEMENT	-	3,027	30,000	12,364	35,000	17%
004-061-5868	PERIMETER FENCE	-	-	-	-	-	
Category Total		425,947	110,698	451,612	472,881	573,786	27%

Water Fund

Water Treatment and Distribution

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Special Projects							
004-061-5217	WATER CONSERVATION PROGRAM	-	500	500	-	-	-100%
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	500	-	-	-100%
Total Expenses		937,894	764,656	1,471,640	1,180,008	1,459,123	-1%

Water Fund

Water Treatment and Distribution

Project Listing

Description	Funding Source	Funding Detail	2023 Budget
Raw 960 Water Line Upgrade	Town	004-061-5240	30,000
Water and Sewer Fee Rate Study	Town	004-061-5209	50,000
1/2 Vac Trailer	Town	004-061-5841	60,000
Water Meter Upgrade (Completed over 5 yrs)	Town	004-061-5215	50,000
Total Projects			190,000

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

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Beginning Fund Balance	55,462	66,874	49,734	46,889	71,782	44%
Net Change in Available Fund Balance	11,412	(19,985)	375	24,893	(6,050)	-1714%
Ending Fund Balance	66,874	46,889	50,109	71,782	65,732	31%

Fund Balance Detail

	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Unassigned Fund Balance	66,874	46,889	50,109	71,782	65,732	31%
Ending Fund Balance	66,874	46,889	50,109	71,782	65,732	31%

Solid Waste Fund Revenue to Expense Summary

Revenues by Source

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Charges for Services	175,283	217,541	225,000	229,499	225,000	0%
Miscellaneous	20	-	-	-	-	
	175,303	217,541	225,000	229,499	225,000	0%

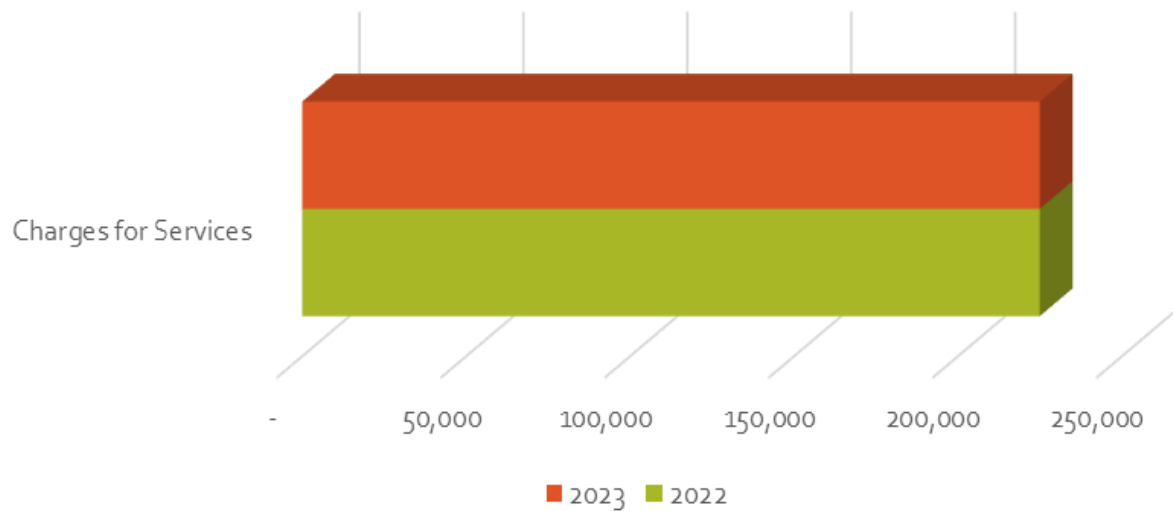
Expenses by Type

Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Operating Expenses	163,394	205,865	212,900	190,410	215,300	1%
Personnel, Wages	325	24,267	8,500	11,194	12,200	44%
Personnel, Benefits	172	7,394	3,225	3,001	3,550	10%
	163,891	237,526	224,625	204,605	231,050	3%

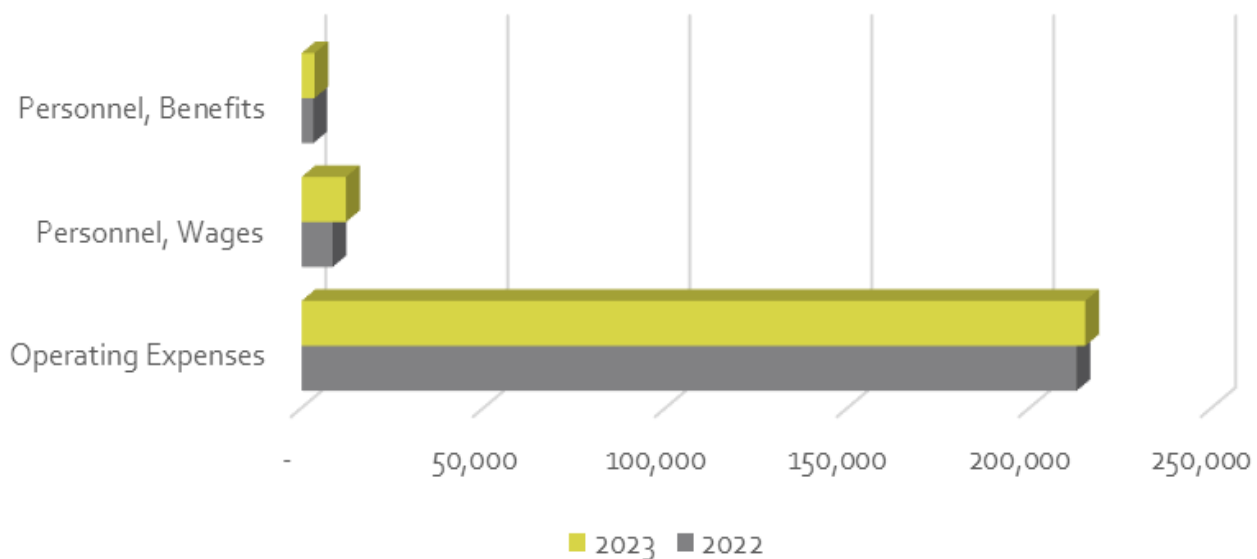
Solid Waste Fund

Revenue							
Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Charges for Service							
006-000-3831	SOLID WASTE FEES	175,283	217,541	225,000	229,499	225,000	0%
	Category Total	175,283	217,541	225,000	229,499	225,000	0%
Miscellaneous							
006-000-3607	MISC REVENUE	20	-	-	-	-	
	Category Total	20	-	-	-	-	
Total Revenue		175,303	217,541	225,000	229,499	225,000	0%

Solid Waste Fund Revenue by Source Comparing 2022 Budget to 2023 Proposed Budget



Solid Waste Fund Expense by Type Comparing 2022 Budget to 2023 Proposed Budget



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 .05 full-time employees 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 when 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

Garbage Collection

Expenses

Account	Description	2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget	% Change
Personnel, Wages							
006-064-5120	WAGES-FULL TIME	158	12,097	3,500	2,785	3,000	-14%
006-064-5121	WAGES-PART TIME	167	12,131	5,000	8,389	9,200	84%
006-064-5122	WAGES-TEMPORARY	-	-	-	-	-	
006-064-5123	WAGES-OVERTIME	-	39	-	20	-	
Category Total		325	24,267	8,500	11,194	12,200	44%
Personnel, Benefits							
006-064-5150	HEALTH/DENTAL	138	4,554	1,500	1,505	1,700	13%
006-064-5151	LIFE/LTD INSURANCE	-	30	200	23	50	-75%
006-064-5152	FICA/MEDICARE	26	1,806	650	879	1,100	69%
006-064-5153	ICMA 401K	8	505	175	167	200	14%
006-064-5155	WORKERS COMP. INSURANCE	-	447	600	399	450	-25%
006-064-5156	UNEMPLOYMENT INSURANCE	-	52	100	28	50	-50%
Category Total		172	7,394	3,225	3,001	3,550	10%
Operating Expenses							
006-064-5204	POSTAGE	1,087	944	1,400	1,120	1,200	-14%
006-064-5208	PRINTING & PUBLSHG	537	-	500	-	-	-100%
006-064-5220	TOWN CLEAN-UP	964	3,783	3,000	2,447	3,500	17%
006-064-5236	TELEPHONE	-	39	-	467	600	
006-064-5224	CONTRACT COLLECTION	160,806	201,099	208,000	186,375	210,000	1%
Category Total		163,394	205,865	212,900	190,410	215,300	1%
Total Expenses		163,891	237,526	224,625	204,605	231,050	3%