

TOWN OF PALISADE, COLORADO

2024 BUDGET

FINAL DRAFT





ELECTED OFFICIALS

Mayor, Greg Mikolai

Mayor Pro-Tem, Ellen Turner

Trustee Bill Carlson

Trustee Thea Chase

Trustee Stan Harbaugh

Trustee Nicole Maxwell

Trustee Jamie Somerville

STAFF

Janet Hawkinson, Town Manager

Gregg Mueller, Finance Director

Keli Frasier, Town Clerk

Jesse Stanford, Chief of Police

Charles Balke, Fire Chief

Troy Ward, Parks, Events & Facilities Director

David Gray, Public Works Director

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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 on April 4, 1904, and is home to 2,565 people as well as thriving agriculture, viticulture, and tourism industries.

The Town is governed by seven elected officials, including the Town's Mayor and six Trustees. All of 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.

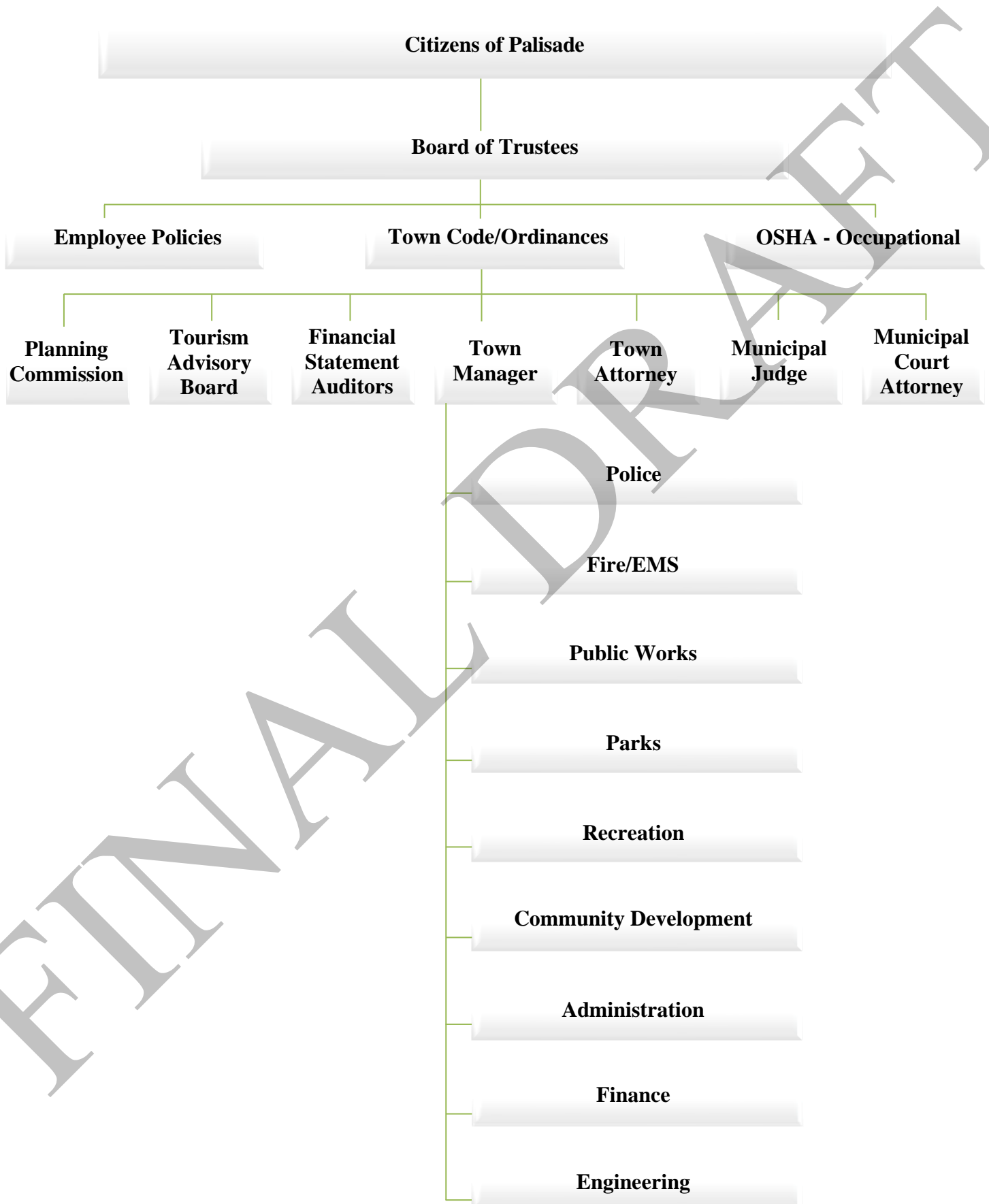
The chief administrator of the Town is the Town Manager. This position serves as the chief budget officer and chief executive for the Town. All operations are overseen and coordinated by the Town Manager using the teamwork and expertise of department directors.

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 2024 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 2024. This section is called the Government-Wide Summary.

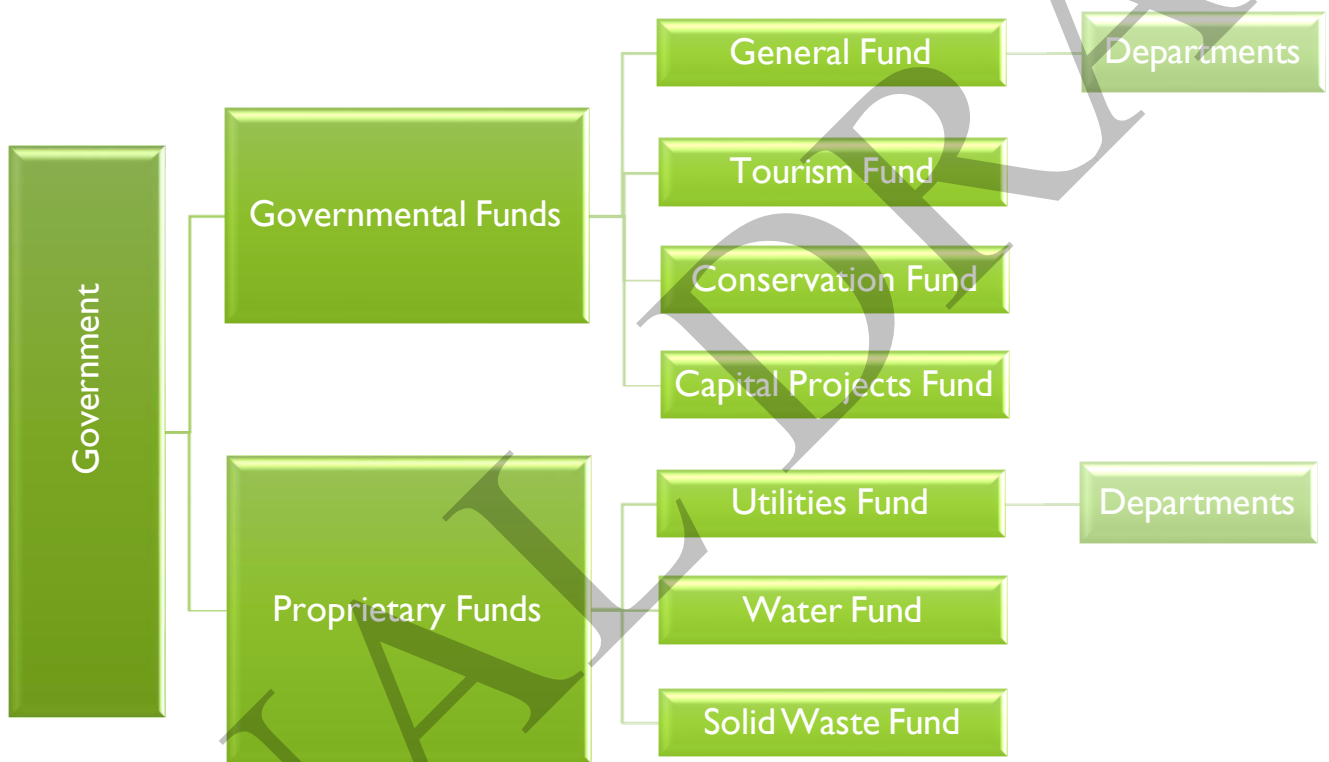
From the Government-Wide Summary, we present the financial information in relation to each type of fund. The Town has two types of funds, governmental and proprietary. The primary difference with each fund is their respective sources of revenue. Governmental funds derive revenue from taxation. The main 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 represents 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 2024, we anticipate using seven total funds. Four funds will be governmental funds, and three will be proprietary funds. In the governmental category, the four 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, the Water Fund, and the Solid Waste Fund. The operations of each of these funds are 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 street maintenance are described. This is the level that provides the greatest detail and the specifics 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 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
		2024	2023	2022	2021
Account 4	Description 5	Budget	Budget	Actual	Actual
Personnel, Wages 10					
XXX-XXX-XXXX	Account Title	100	115	125	120
	Category Total 11	100	150	125	120
Personnel, Benefits					
XXX-XXX-XXXX	Account Title 2	300	325	400	200
	Category Total	300	325	400	200
Total Expenses 12		400	475	525	320

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	Current Budget	This column is the amount requested to be appropriated for the current budget.
7	Adopted Last Year's Budget	The data in this column represents the most recently adopted budget.
8	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.
9	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.
10	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."
11	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.
12	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 of the Town to provide more services and better infrastructure to its citizens.

This budget is a balanced budget as described above. The proposed revenues exceed the projected use of projected resources of the Town for 2024. The surplus resources will be used for the upcoming Sewer consolidation with Clifton and 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

This section will discuss the various projects we will undertake in 2024 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.

To make 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.

General Fund

Administration

Project Listing

Description	Funding Source	Funding Detail	2024 Budget
General Fund Transfer to Capital Projects	Town	100%	850,000
		Total Projects	850,000
	Town	\$	850,000
	Intergovernmental	\$	-

General Fund

Capital Projects

Project Listing

Description	Funding Source	Funding Detail	2024 Budget
Sidewalk Construction on Highway 6	General Fund	Town/CDOT(Funded)	100,000
Sidewalk & Bridges Construction-Elberta	General Fund	Town/CDOT	2,000,000
Boat Ramp Riverbend Park	General Fund	Town	125,000
Riverbend Park Restroom Construction	General Fund	Town	175,000
Sidewalk Improve-Old Town	General Fund	Town	250,000
Total Projects			2,650,000

Town \$ 850,000
 Intergovernmental \$ 1,800,000

Utilities Fund

Capital Projects

Project Listing

Description	Funding Source	Funding Detail	2024 Budget
Troyer Lift Transfer Station	DOLA/Town	\$174,000 / \$174,000	348,000
Sewer Treatment Consolidation to Clifton	USDAGrant & Loan	\$22 M USDA/ \$2 M TOP	24,000,000
Total Projects			24,348,000

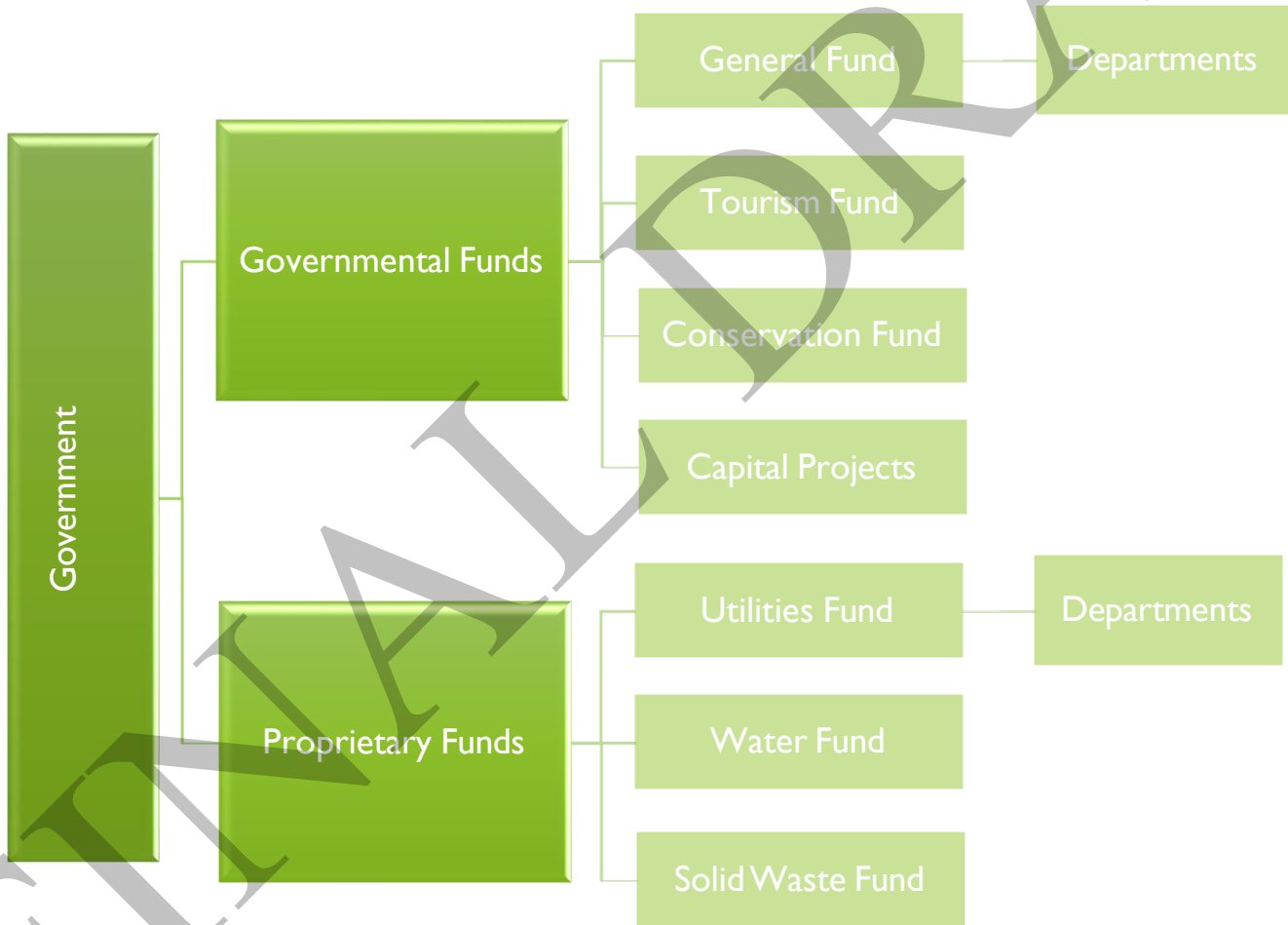
Town \$ 174,000
 Intergovernmental \$ 174,000

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 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 are 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 an 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 Municipal 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 by 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 the 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 department of the project.
Transfer from Other Funds	This is an expenditure caused by the transfer of resources from one fund to another fund.

When comparing the revenues in total to the expenses in total in the government-wide summary the revenues will be more than the budgeted expenses for 2024. This results in a single-year revenue increase for the projected expenditures. This means the expected revenues for 2024 are enough to pay for the proposed expenses. 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 & Expenses

Revenues by Source				
Description	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Tax	6,022,500	6,227,097	7,061,023	6,885,286
Licenses	33,500	33,500	50,903	42,424
1 Intergovernmental Revenues-Cap Proj	2,534,200	8,239,192	2,687,324	984,191
Charges for Services	2,878,734	2,291,643	2,678,462	2,771,669
Fines, Forfeits, and Assessments	12,000	14,587	17,682	17,104
2 Interest and Rentals	594,000	42,000	204,247	5,315
Donations	4,000	4,000	11,050	5,250
3 Miscellaneous	96,600	357,500	449,618	94,722
4 Other Revenue Sources	178,000	8,000	7,051	30,761
Interfund Transfers - For Capital Proj's	850,000	1,766,993	-	610,824
	13,203,534	18,984,512	13,167,360	11,447,546

1-Includes Capital Project Funding for Clinic and Street Projects completed in 2023

2-Interest Rate increases for General Fund, Sewer Fund, and Water Fund for 2024

3-Reduced due to contracting out Blue Grass Festival in 2023

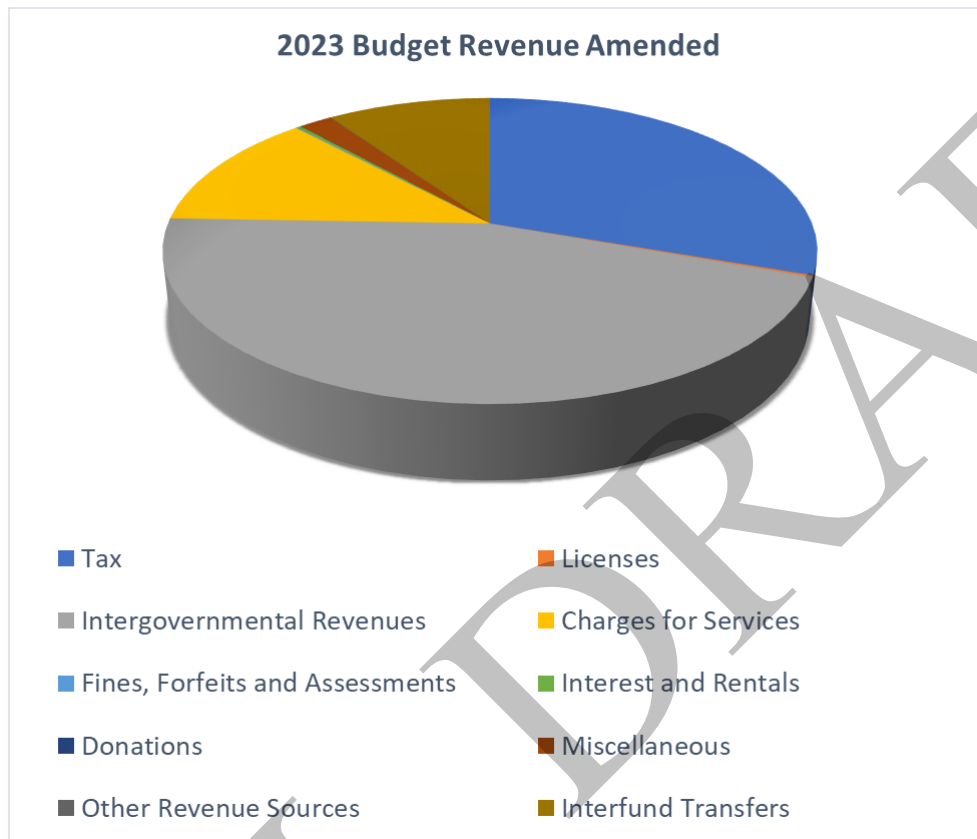
4-Clinic Lease and EMS Lodging Fees added to 2024 Budget

Expenses by Type				
Description	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Personnel, Wages	3,502,070	3,017,980	2,546,167	2,311,854
Personnel, Benefits	991,108	928,012	700,558	797,032
Purchased Professional Services	785,650	718,582	612,218	809,945
Operating Expenses	2,607,882	2,556,113	2,280,950	1,406,684
1 Capital Expenses	3,571,743	9,581,179	4,838,251	1,251,674
Special Projects	296,400	800,619	269,839	116,081
Inter-Fund Transfers	850,000	2,114,993	-	610,824
	12,604,853	19,717,478	11,247,983	7,304,094

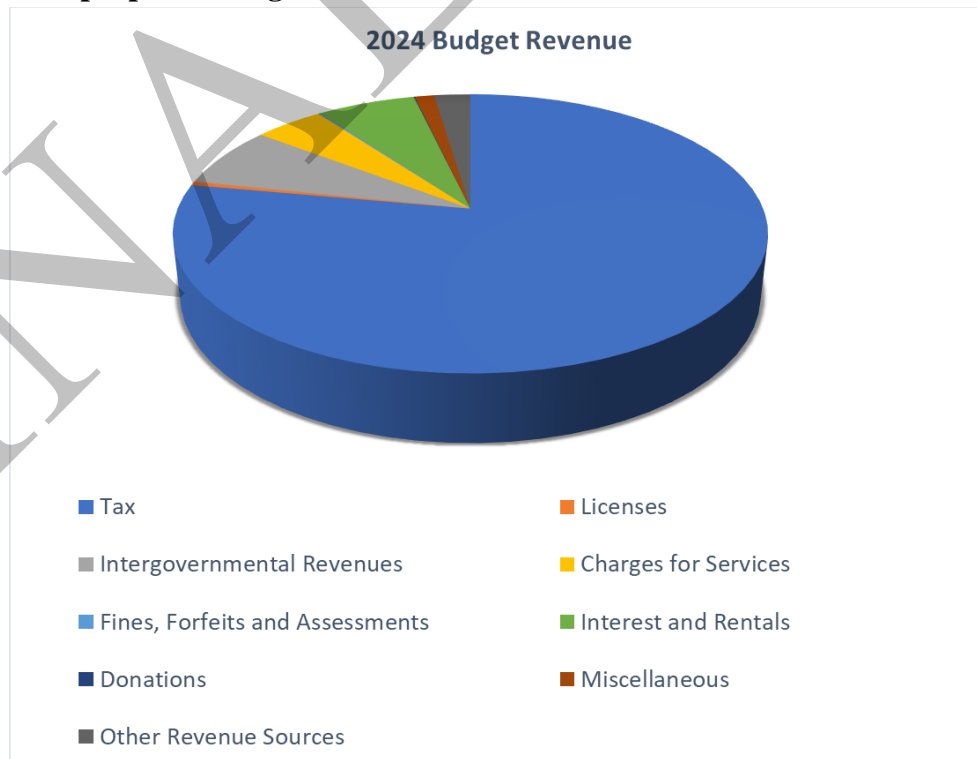
1-Completed Capital Projects Spending for Clinic, Gym, and Infrastructure Projects in 2023.

These two charts can be compared to understand the difference in revenue sources for the Town of Palisade from 2023 to 2024. There is a difference in revenue source from 2023 to 2024 primarily driven by the decrease in grant funding proposed by this budget.

This chart illustrates the mix of revenue budgeted in 2023.

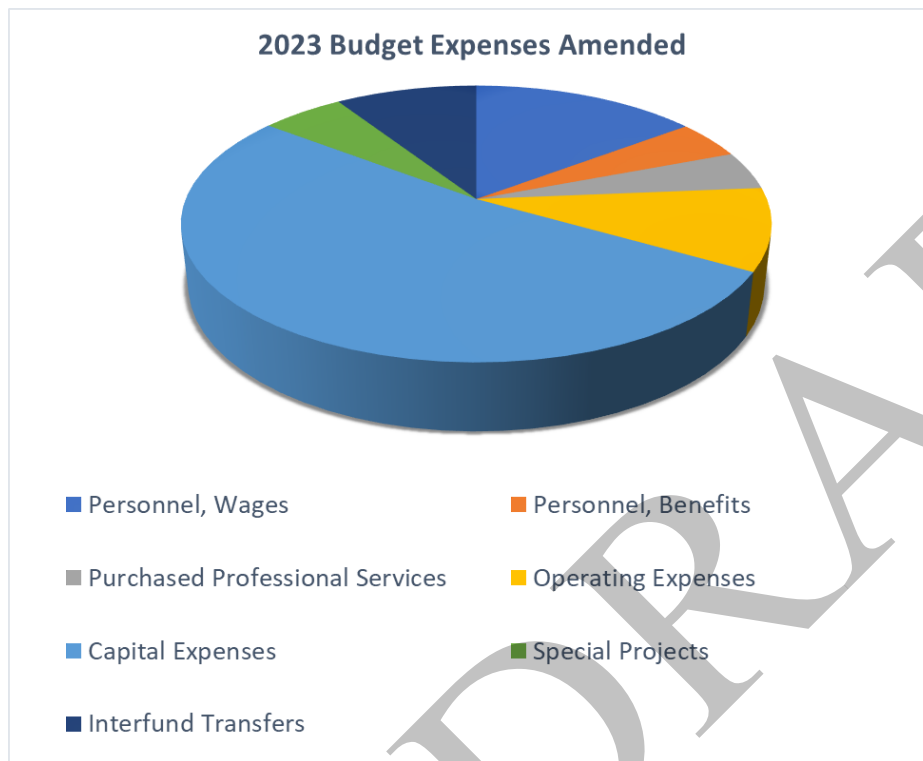


This chart shows the proposed budget for revenue for 2024.

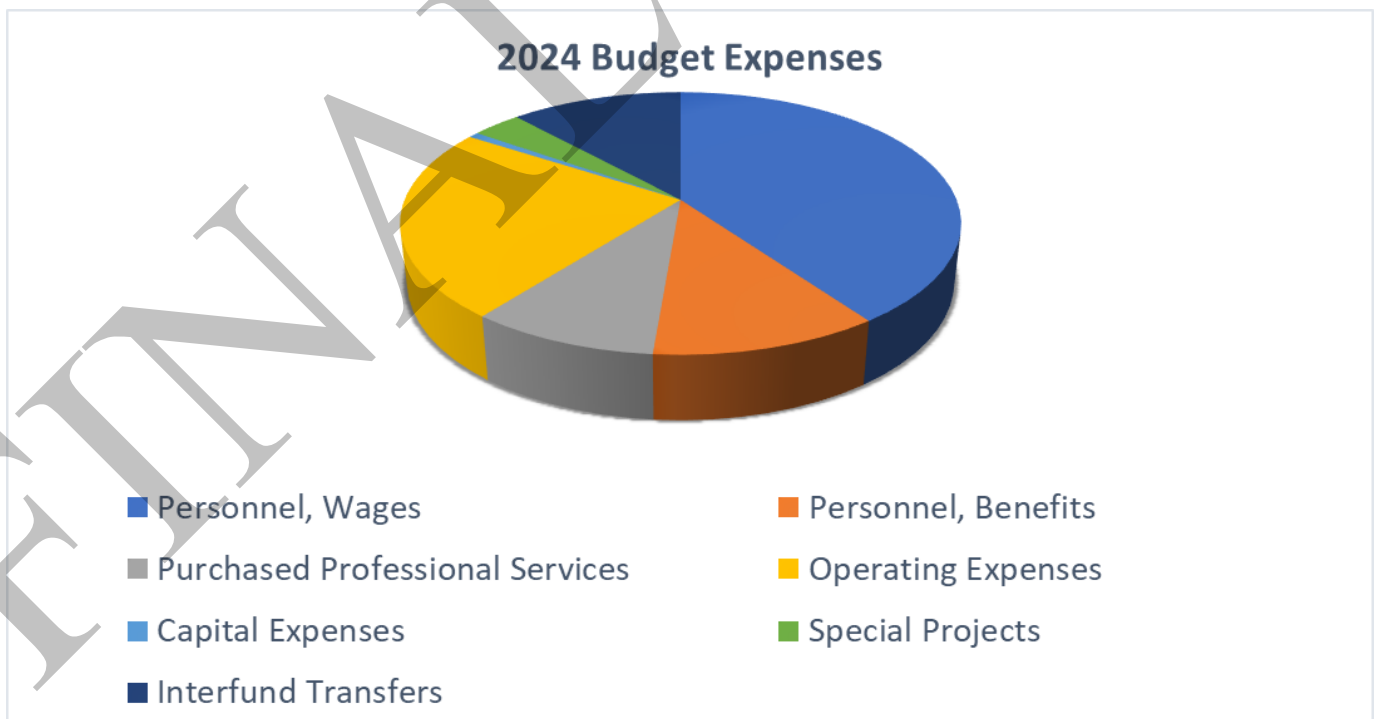


These two charts illustrate the difference in proportional expenses for the Town of Palisade from 2023 to 2024.

This chart illustrates the mix of expenses budgeted in 2023.



This chart illustrates the mix of expenses proposed for budgeting in 2024.



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				
Description	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
1 Governmental Funds	10,378,275	16,896,512	10,886,045	9,174,724
2 Proprietary Funds	2,825,259	2,088,000	2,281,315	2,272,822
	13,203,534	18,984,512	13,167,360	11,447,546

1-Includes Capital Project Funding for Clinic and Street Projects completed in 2023

2-Includes approved Sewer rate change in 2024

Expenses				
Description	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
1 Governmental Funds	9,964,950	17,153,656	9,307,871	5,793,664
Proprietary Funds	2,639,903	2,563,822	1,940,112	1,510,427
	12,604,853	19,717,478	11,247,983	7,304,094

1-Completed Capital Projects Spending for Clinic, Gym, Infrastructure Projects in 2023, less projects in 2024

GOVERNMENTAL FUNDS

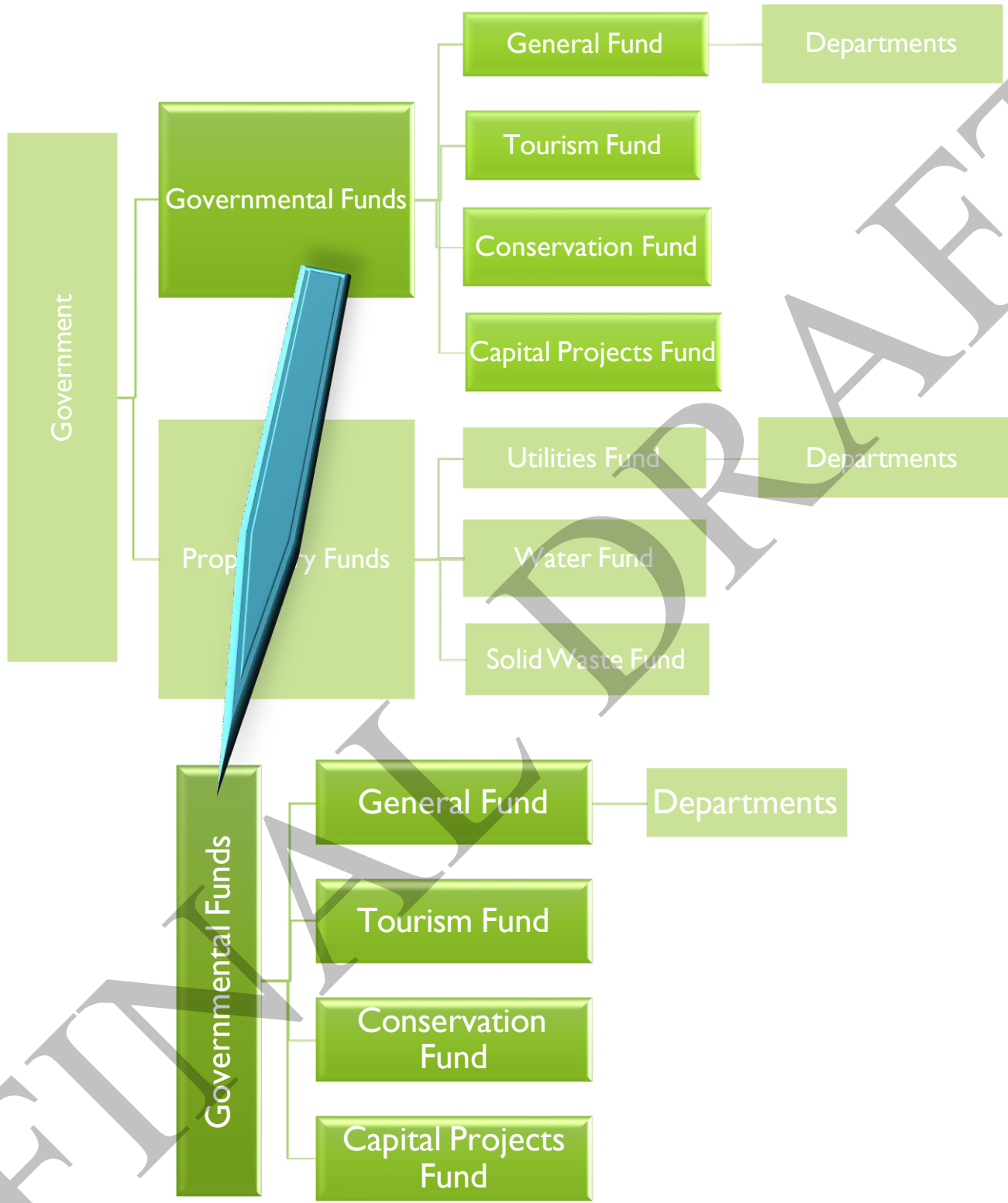
In this section, we will summarize all the funds designated Governmental Funds. This distinction is made based on the source of the fund's revenue. Governmental Funds are mainly funded by tax revenue. There are four distinct governmental funds included in this section. These are the General Fund, the 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 is subdivided into various departments for increased resource control, accountability, and mission segregation.

The Tourism Fund is a small fund that is funded through a fee levied on lodging businesses. These funds are used to promote and market Palisade to potential visitors, as well as to help fund emergency services.

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.



SUMMARY BY GOVERNMENTAL FUND

Through analysis of the following table, the relative size as measured by revenue and expense becomes apparent when comparing the General Fund to the Tourism and Conservation Funds. The General Fund is much larger in both revenue and expense than the other two funds. It may be helpful to think of the Governmental Funds as specifically the General Fund. Even though this is not technically accurate, the General Fund is responsible for such a large portion of the revenues and expenses; the other funds may become a distraction when evaluating this budget. The Capital Projects Fund is only used to track the completion of capital projects. It only has two funding sources: grants and transfers from other Town funds. As a result, \$2,650,000 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 Revenue to Expense Summary by Fund Type

REVENUES				
	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Fund Type				
General Fund	7,604,275	7,707,528	9,287,332	8,347,261
Tourism Fund	100,000	95,000	65,946	73,047
Conservation Fund	24,000	20,000	32,767	33,849
1 Capital Projects Fund	2,650,000	9,073,985	1,500,000	718,114
	10,378,275	16,896,513	10,886,045	9,172,271

1-Includes Capital Project Funding for Clinic and Street Projects completed in 2023

EXPENSES				
	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Description				
Fund Type				
General Fund	7,224,950	7,969,672	5,034,036	4,882,730
Tourism Fund	90,000	60,000	51,927	65,531
Conservation Fund	-	50,000	-	-
1 Capital Projects Fund	2,650,000	9,073,985	4,246,900	797,852
	9,964,950	17,153,657	9,332,863	5,746,113

1-Completed Capital Projects Spending for Clinic, Gym, Infrastructure Projects in 2023.

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 2024 budget, there is a small decrease in revenue from tax. In 2023, the Town budgeted tax revenue very conservatively due to the unknown timing of the GJ impact on Sales Taxes, but with their delay in implementing the Marijuana program, we did amend up our projection for the year. Tax revenue was not negatively impacted to the extent that was expected. For the 2024 budget, we are estimating the impact will lower the budgeted revenue from tax sources based on our revenue received in these prior years for Sales Taxes.

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. 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. This means that we are projecting that all current-year revenues will cover current-year expenditures for this fiscal year.

GENERAL FUND

FUND BALANCE				
	2024	2023	2022	2021
	BUDGET	BUDGET	ACTUAL	ACTUAL
Beginning Fund Balance	14,508,123	14,770,267	10,516,971	7,052,440
Net Change in Available Fund Balance	379,325	(262,144)	4,253,296	3,464,531
Ending Fund Balance	14,887,448	14,508,123	14,770,267	10,516,971

FUND BALANCE DETAIL				
	2024	2023	2022	2021
	BUDGET	BUDGET	ACTUAL	ACTUAL
Restricted for TABOR	209,909	230,360	151,021	256,895
Restricted Traffic Impact Fees	-	-	-	-
Non Spendable	-	20,000	70,000	140
Cemetery Perpetual Care	137,286	133,287	129,405	-
Operating Reserve	1,749,238	1,919,668	1,258,509	1,232,570
Unassigned Fund Balance	12,791,016	12,204,808	13,161,332	9,027,366
Ending Fund Balance	14,887,448	14,508,123	14,770,267	10,516,971

General Fund Revenue to Expense Summary

REVENUES BY SOURCE				
DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Tax	5,922,500	6,112,097	6,995,077	6,812,239
Licenses	33,500	33,500	50,903	42,424
Intergovernmental Revenues	536,200	758,200	1,154,557	841,102
Charges for Services	341,975	380,144	470,157	525,142
Fines, Forfeits, and Assessments	12,000	14,587	17,682	17,104
1 Interest and Rentals	480,000	40,000	131,237	11,577
Donations	4,000	4,000	11,050	5,250
2 Miscellaneous	96,100	354,000	449,618	61,662
3 Other Revenue Sources	178,000	11,000	7,051	30,761
	7,604,275	7,707,528	9,287,332	8,347,261

1-Interest Rate increases for General Fund for 2024

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2-Reduced due to contracting out Blue Grass Festival in 2023

3-Clinic Lease and EMS Lodging Fees added to 2024 Budget

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EXPENSES BY TYPE				
DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Personnel, Wages	2,898,070	2,465,462	2,068,256	1,820,457
Personnel, Benefits	809,652	694,663	559,154	616,066
Purchased Professional Services	668,650	627,900	559,237	649,688
Operating Expenses	1,703,578	1,498,205	1,557,756	893,596
Capital Expenses	50,000	280,000	31,794	182,517
Special Projects	245,000	636,450	257,839	109,581
Inter-Fund Transfers	850,000	1,766,993	-	610,825
	7,224,950	7,969,672	5,034,036	4,882,730
Net Change	379,325	(262,144)	4,253,296	3,464,531

GENERAL FUND

REVENUES

General Revenues

ACCOUNT	DESCRIPTION	2024	2023	2022	2022
		BUDGET	AMENDED	ACTUAL	BUDGET
TAXES					
001-000-3101	PROPERTY TAXES	660,000	550,000	529,471	460,000
001-000-3102	SPEC OWNERSHIP TAX	60,000	60,000	67,699	35,000
001-000-3104	SALES TAX	5,100,000	5,400,000	6,268,344	3,300,000
001-000-3105	CIGARETTE TAX	2,500	2,097	2,959	1,825
001-000-3106	FRANCHISE TAX	100,000	100,000	126,604	100,000
	TAXES TOTAL	5,922,500	6,112,097	6,995,077	3,896,825
LICENSES					
001-000-3201	BUSINESS LICENSES	30,000	30,000	46,535	30,000
001-000-3202	LIQUOR LICENSES	3,000	3,000	3,398	3,000
001-000-3203	PERMITS	500	500	970	500
	LICENSES TOTAL	33,500	33,500	50,903	33,500
INTERGOVERNMENTAL REVENUES					
001-000-3107	SEVERANCE TAX	15,000	5,000	23,937	0
001-000-3108	MINERAL LEASE TAXES	10,000	10,000	14,440	0
001-000-3302	APP MV REGISTRATIONS	4,000	3,500	6,328	3,500
001-000-3303	MOTOR VEH HWY TAX	2,700	2,700	4,373	2,700
001-000-3304	HUTF/HIWAY USERS TAX FUND	65,000	65,000	79,232	65,000
001-000-3305	COUNTY ROAD & BRIDGE	6,000	7,000	498	7,000
001-000-3307	FEDERAL GRANT	0	340,000	0	340,000
001-000-3308	STATE GRANTS	0	20,000	651,716	25,000
001-000-3311	PRFPD REIMBURSEMENT OPERATING	180,000	120,000	139,000	120,000
001-000-3312	PRFPD REIMBURSEMENT CAPITAL	13,500	15,000	11,500	15,000
001-000-3313	MESA CNTY PUBLIC SAFETY ALLOCA	240,000	170,000	216,033	170,000
001-000-3315	EL POMAR EQUIPMENT GRANT	0	0	7,500	0
	INTERGOVERNMENTAL REVENUE TOTAL	536,200	758,200	1,154,557	748,200
CHARGES FOR SERVICE					
001-000-3204	FD - INSPECTIONS	0	0	674	0
001-000-3401	CEMETERY-GRAVE LOTS SALES	12,000	12,000	16,900	12,000
001-000-3402	CEMETERY-VAULT SALES	500	500	0	500
001-000-3403	CEMETERY-GRAVE OPENINGS	11,000	11,000	16,050	11,000
001-000-3404	CEMETERY-DEVELOPMENT	4,000	4,000	5,400	4,000

001-000-3405	CEMETERY - PERPETUAL CARE	10,000	10,000	14,000	8,000
001-000-3406	CEMETERY - OVERTIME ASSESS	3,000	3,000	3,250	3,000
001-000-3408	POOL USE FEES	36,000	36,000	39,044	36,000
001-000-3411	POOL LOCKER RENTALS	0	9	7	0
001-000-3412	POOL SPECIAL EVENTS	625	625	200	625
001-000-3413	EMS FEES	225,000	225,000	270,515	275,000
001-000-3415	COMMUNITY CENTER USER FEES	5,000	8,000	7,163	8,000
001-000-3417	GYMNASIUM USAGE FEE	2,000	2,000	0	2,000
001-000-3418	PARK FEES	6,000	6,000	5,475	4,000
001-000-3419	VEH INSPECTION FEES	250	280	230	393
001-000-3421	SURCHARGE/PD TRAINING	1,600	1,591	1,437	1,009
001-000-3422	POLICE COMM SURCHARGE	4,000	6,539	5,879	4,036
001-000-3423	ZONING & SUBDVSN FEES	5,000	25,000	55,219	25,000
001-000-3424	CASH IN LIEU PARK FEES	0	0	0	10,000
001-000-3425	TRAFFIC IMPACT FEE	2,500	5,000	15,074	5,000
001-000-3430	RECREATION PROGRAMS	500	500	-500	500
001-000-3431	STREET SID's	13,000	13,000	14,053	13,000
001-000-3433	POLICE RECORD REQUESTS	0	0	7	0
001-000-3434	REGISTERED SEX OFFENDER FEES	0	100	80	100
001-000-3605	EMS CPR CLASS	0	10,000	0	0
CHARGES FOR SERVICE TOTAL		341,975	380,144	470,157	423,163
FINES, FORFEITS & ASSESSMENTS TOTAL					
001-000-3501	COURT COSTS	2,000	2,500	2,745	2,500
001-000-3504	RESTITUTION	0	87	0	218
001-000-3506	FINES & FORFEITURES	10,000	12,000	14,937	12,000
FINES, FORFEITS & ASSESSMENTS TOTAL		12,000	14,587	17,682	14,718
DONATIONS TOTAL					
001-000-3602	DONATIONS - FIRE DEPT.	2,000	2,000	8,890	2,000
001-000-3603	DONATIONS - CAPITAL PROJECTS	0	0	1,000	0
001-000-3604	DONATIONS OTHER	2,000	2,000	1,160	2,000
DONATIONS TOTAL		4,000	4,000	11,050	4,000
INTEREST, MISC & OTHER TOTAL					
001-000-3601	INTEREST	480,000	40,000	131,237	3,000
001-000-3607	MISC REVENUE - (MISC)	6,000	3,000	5,582	3,000
001-000-3608	SALE OF ASSETS - (OTHER)	8,000	8,000	7,051	8,000
001-000-3610	BAG FEE REVENUE - (MISC)	100	0	0	0
001-000-3613	PEACH FESTIVAL - (MISC)	4,000	4,000	0	0

001-000-3614	WINEFEST - (MISC)	4,000	4,000	4,787	0
001-000-3615	CAMEO LAND LEASE - (MISC)	12,000	8,000	15,638	8,000
001-000-3616	SUNDAY MARKET - (MISC)	40,000	35,000	40,585	35,000
001-000-3617	SPECIAL EVENTS - (MISC)	0	0	0	327
001-000-3620	BLUE GRASS FESTIVAL - (MISC)	30,000	300,000	383,026	300,000
001-000-3621	BUILDING LEASES - (OTHER)	120,000	3,000	0	3,000
001-000-3622	EMS-LODGING FEES - (OTHER)	50,000	0	0	0
	INTEREST, MISC & OTHER TOTAL	754,100	405,000	587,906	360,327
TOTAL REVENUES		7,604,275	7,707,528	9,287,332	5,480,733

Interest Rate Increases for General Fund 2024

Clinic Lease and EMS Lodging Fees added to 2024 Budget

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.

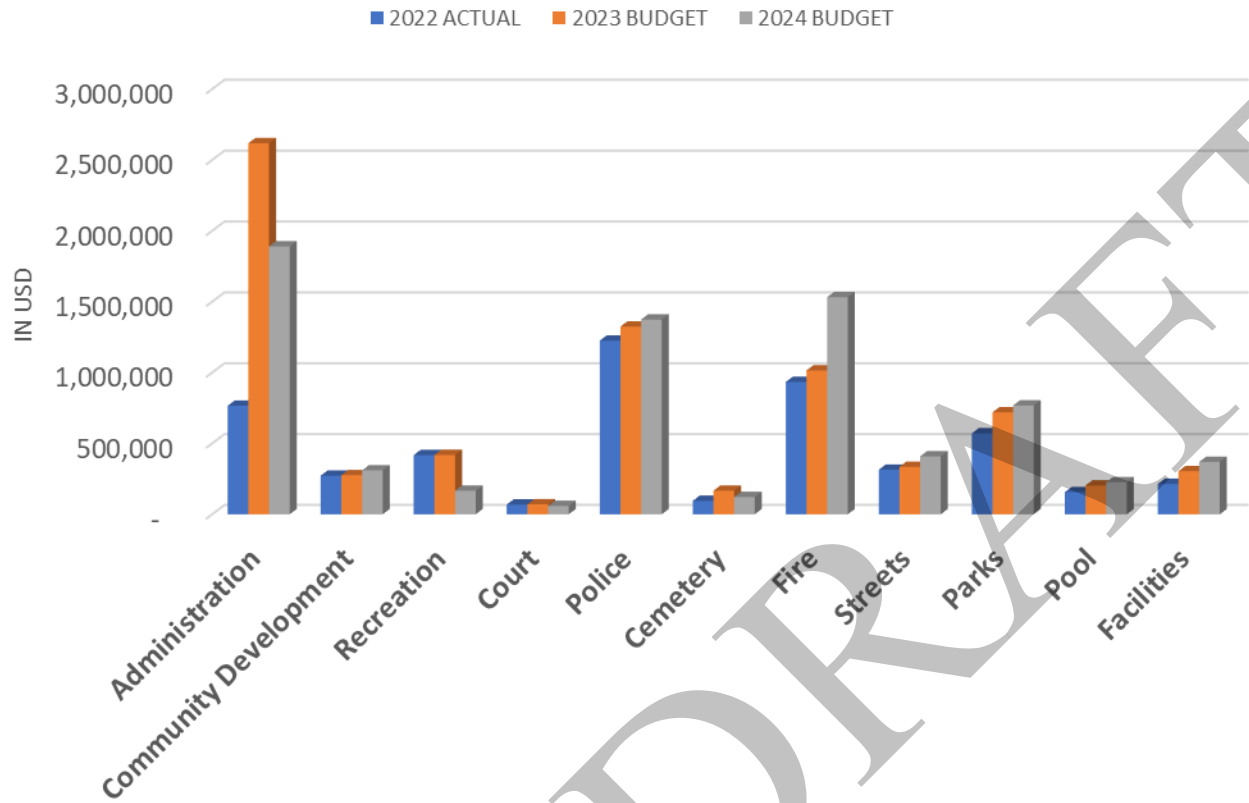
The following is a table and chart that show each General Fund department and their relative allocation of resources.

General Fund Expenses by Department

Expenses	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Department				
Administration	1,890,133	2,845,448	765,858	1,410,825
Community Development	309,783	276,210	272,437	222,267
Recreation	166,616	418,806	417,892	125,962
Court	58,634	70,350	68,750	27,586
Police	1,373,956	1,353,302	1,225,066	1,191,604
Cemetery	121,847	166,475	94,591	83,349
Fire	1,532,023	1,216,797	933,533	801,433
Streets	408,635	394,982	314,325	254,011
Parks	767,758	719,479	571,102	329,904
Pool	226,100	203,310	156,024	137,594
Facilities	369,465	304,514	214,458	298,195
Total	7,224,950	7,969,673	5,034,036	4,882,730

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



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.

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 \$850,000 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

EXPENSES

ADMINISTRATION

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 AMENDED	2022 ACTUALS	2022 BUDGET
PERSONNEL - WAGES					
001-010-5110	TRUSTEES WAGES	18,000	19,000	18,680	19,000
001-010-5111	BOARD WAGES	6,720	6,000	2,840	6,000
001-010-5120	FULL-TIME WAGES	240,000	160,000	154,204	152,000
001-010-5121	PART-TIME WAGES	36,000	89,000	87,731	96,000
001-010-5123	OVERTIME WAGES	1,500	1,500	331	1,500
PERSONNEL - WAGES TOTAL		302,220	275,500	263,786	274,500
PERSONNEL - BENEFITS					
001-010-5150	HEALTH/DENTAL	43,100	30,000	29,533	32,000
001-010-5151	LIFE/LTD INSURANCE	950	800	715	1,800
001-010-5152	FICA/MEDICARE	23,500	22,000	19,823	20,999
001-010-5153	ICMA 401K	12,000	8,500	7,574	7,675
001-010-5155	WORKERS COMP. INSURANCE	5,400	2,400	1,126	3,000
001-010-5156	UNEMPLOYMENT INSURANCE	700	700	545	1,200
PERSONNEL BENEFITS TOTAL		85,650	64,400	59,316	66,674
OPERATING EXPENSES & PROFESSIONAL FEES*					
001-010-5201	OFFICE SUPPLIES	7,000	7,000	6,398	7,500
001-010-5202	OPERATING SUPPLIES	20,000	16,159	16,493	15,000
001-010-5203	BOARD TRAVEL	10,000	10,000	6,756	3,000
001-010-5204	POSTAGE	6,000	9,000	3,150	5,000
001-010-5205	DUES & SUBSCRIPTIONS	15,000	7,500	12,647	6,500
001-010-5206	UTILITIES	14,000	10,584	12,188	8,000
001-010-5207	TRAVEL & TRAINING	15,000	15,000	3,236	15,000
001-010-5208	PRINTING & PUBLISHG	18,000	3,000	3,713	2,500
001-010-5209	PROFESSIONAL SERVICES*	135,000	* 135,000	111,785	135,000
001-010-5211	LIABILITY INSURANCE	116,813	97,344	69,632	72,100
001-010-5212	EQUIPMENT RENTAL	1,200	10,000	8,378	8,500
001-010-5214	AUDIT*	9,000	8,000	7,549	7,000
001-010-5215	ELECTION EXPENSES	15,500	12,000	10,969	14,000
001-010-5217	RIVERFRONT COMMISSION FUNDING	5,000	5,000	3,604	3,500
001-010-5232	COUNTY TREASURER'S FEES*	16,000	* 15,500	10,671	15,000
001-010-5235	TRANSIT PRO-RATION	40,000	31,000	29,039	20,000
001-010-5236	TELEPHONE	12,000	9,273	10,018	6,000
001-010-5237	SPECIAL EVENT SAFETY	0	227,194	0	0
001-010-5238	INFORMATION TECHNOLOGY*	175,000	* 100,000	112,336	225,000
001-010-5239	CODIFICATION	3,000	3,000	1,530	3,000
001-010-5255	TOWN CLEANUP COSTS	12,000	0	0	0
001-010-5256	CML	0	0	146	50,000

001-010-5258	LOCAL MEETING/TRAINING	0	0	0	750
001-010-5259	CELL PHONE	1,750	2,000	213	1,000
001-010-5260	SMALL EQUIPMENT	5,000	5,000	2,305	10,000
OPERATING EXPENSES & <i>PROFESSIONAL FEES</i> * TOTAL		652,263	738,555	442,756	633,350
001-010-5264	TRANSFER TO CAP PROJECTS FUND	850,000	1,766,993	0	2,812,364
TOTAL EXPENSES		1,890,133	2,845,448	765,858	3,786,888

FINAL DRAFT

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.

GOALS & ACCOMPLISHMENTS

- Continue the perpetual care of the cemetery
- Add clean surface topsoil and grass seed to level low spots in the turf
- Replaced casket lowering device and funeral equipment
- Repurposed steel to create a covered storage area next to the cemetery shop
- Repaired fence next to cemetery shop
- Continued cleanup and organization of dirt and gravel storage area

GENERAL FUND

CEMETERY

ACCOUNT	DESCRIPTION	2024 BUDGET		2023 BUDGET		2022 ACTUAL		2022 BUDGET
PERSONNEL - WAGES								
001-035-5120	FULL-TIME WAGES	65,000		60,000		58,076		57,000
001-035-5121	PART-TIME WAGES	13,000		0		0		0
001-035-5123	OVERTIME WAGES	500		1,800		1,294		1,000
PERSONNEL - WAGES TOTAL		78,500		61,800		59,370		58,000
PERSONNEL - BENEFITS								
001-035-5150	HEALTH/DENTAL	11,000		12,000		10,168		12,000
001-035-5151	LIFE/LTD INSURANCE	262		262		263		450
001-035-5152	FICA/MEDICARE	6,100		4,700		4,542		4,437
001-035-5153	ICMA 401K	3,925		3,000		2,968		2,900
001-035-5155	WORKERS COMP. INSURANCE	1,600		1,200		561		1,900
001-035-5156	UNEMPLOYMENT INSURANCE	160		150		124		225
PERSONNEL - BENEFITS TOTAL		23,047		21,312		18,626		21,912
OPERATING EXPENSES & PROFESSIONAL FEES*								
001-035-5202	OPERATING SUPPLIES	1,500		1,500		1,212		1,500
001-035-5203	REPAIRS/MAINT.-GROUNDS	3,000		3,000		414		6,500
001-035-5206	UTILITIES	2,600		2,163		2,010		1,900
001-035-5209	PROFESSIONAL SERVICES*	1,000	*	0		0		0
001-035-5218	GASOLINE/DIESEL	3,200		3,200		2,967		2,500
001-035-5221	REPAIR & MAINT/EQUIPMENT	7,000		1,500		13		1,500
001-035-5260	SMALL EQUIPMENT	2,000		2,000		9,979		10,000
001-035-5261	CONTRACTUAL SERVICES*	0	*	0		0		1,000
001-035-5853	TRACTOR	0		70,000		0		0
OPERATING EXPENSES & PROFESSIONAL FEES*		20,300		83,363		16,595		24,900
TOTAL EXPENSES				121,847		166,475		94,591
								104,812

COMMUNITY DEVELOPMENT

The purpose of the Community Development Department is to provide for orderly and efficient growth and development of the Town and protect 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, 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, which is the tool used to implement the vision and goals of the newly updated Comprehensive Plan.

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.

2024 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

GENERAL FUND

COMMUNITY DEVELOPMENT

ACCOUNT	DESCRIPTION	2024 BUDGET		2023 BUDGET		2022 ACTUAL		2022 BUDGET
PERSONNEL - WAGES								
001-012-5120	FULL-TIME WAGES	143,000		135,000		128,475		128,000
001-012-5121	PART-TIME WAGES	0		0		1,127		0
001-012-5123	OVERTIME WAGES	0		200		144		200
PERSONNEL - WAGES TOTAL		143,000		135,200		129,746		128,200
PERSONNEL - BENEFITS								
001-012-5150	HEALTH/DENTAL	31,600		23,000		22,856		25,000
001-012-5151	LIFE/LTD INSURANCE	633		632		636		800
001-012-5152	FICA/MEDICARE	11,000		9,200		8,967		9,807
001-012-5153	ICMA 401K	7,200		6,400		6,424		6,410
001-012-5155	WORKERS COMP. INSURANCE	2,950		2,000		774		2,400
001-012-5156	UNEMPLOYMENT INSURANCE	300		450		270		650
PERSONNEL - BENEFITS TOTAL		53,683		41,682		39,927		45,067
OPERATING EXPENSES & PROFESSIONAL FEES*								
001-012-5205	DUES & SUBSCRIPTIONS	6,000		6,000		4,147		3,800
001-012-5207	TRAVEL & TRAINING	2,000		1,200		1,347		1,200
001-012-5209	PROFESSIONAL SERVICES*	15,000	*	19,000		8,533		25,000
001-012-5236	TELEPHONE	1,600		1,128		1,566		0
001-012-5247	PUBLIC NOTICE	1,000		1,000		222		1,100
001-012-5248	MARKETING	0		0		0		0
001-012-5250	WAYFINDING SIGNS	5,000		0		0		5,000
001-012-5260	SMALL EQUIPMENT/SUPPLIES	2,500		2,000		4,393		1,800
001-010-5261	DRAINAGE FEES	0		0		0		0
001-012-5273	BUFFER ZONE	0		10,000		9,000		9,000
OPERATING EXPENSES & PROFESSIONAL FEES*		33,100		40,328		29,208		46,900
SPECIAL PROJECTS								
001-012-5208	LAND DEVELOPMENT CODE	40,000	*	40,000		0		0
001-012-5249	PALISADE CHALLENGE FD CLASSIC	0		0		0		0
001-012-5251	SUNDAY MARKET	0		0		0		0
001-012-5253	PEACH FESTIVAL-ICECREAM SOCIAL	0		0		0		0
001-012-5256	COMP PLAN	0		0		55,708		0
001-012-5263	PALISADE HISTORICAL SOCIETY	10,000		0		0		0
001-012-5267	PALISADE ART VISION (PAV)	10,000		9,000		7,848		8,000
001-012-5268	PALISADE CHAMBER	10,000		10,000		10,000		10,000
SPECIAL PROJECTS TOTAL		80,000		59,000		73,556		18,000
TOTAL EXPENSES		309,783		276,210		272,437		238,167

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.

FINAL DRAFT

GENERAL FUND

COURT

ACCOUNT	DESCRIPTION	2024 BUDGET		2023 BUDGET		2022 ACTUAL		2022 BUDGET
PERSONNEL - WAGES								
001-020-5120	FULL-TIME WAGES	8,000		20,000		19,759		20,000
001-020-5121	PART-TIME WAGES	16,000		15,000		14,135		16,000
001-020-5123	WAGES - OVERTIME	100		1,000		76		0
PERSONNEL - WAGES TOTAL		24,100		36,000		33,970		36,000
PERSONNEL - BENEFITS								
001-020-5150	HEALTH/DENTAL	2,100		4,500		4,227		6,000
001-020-5151	LIFE/LTD INSURANCE	24		100		70		100
001-020-5152	FICA/MEDICARE	1,900		2,600		2,462		2,754
001-020-5153	ICMA 401K	0		1,000		988		1,000
001-020-5155	WORKERS COMP. INSURANCE	470		300		140		450
001-020-5156	UNEMPLOYMENT INSURANCE	50		100		71		100
PERSONNEL - BENEFITS TOTAL		4,544		8,600		7,958		10,404
OPERATING EXPENSES & PROFESSIONAL FEES*								
001-020-5201	OFFICE SUPPLIES	250		250		257		500
001-020-5205	DUES & SUBSCRIPTIONS	240		0		240		0
001-020-5207	TRAVEL & TRAINING	1,500		1,500		1,012		1,500
001-020-5209	PROFESSIONAL SERVICES*	28,000	*	24,000		25,313		14,000
OPERATING EXPENSES & PROFESSIONAL FEES*		29,990		25,750		26,822		16,000
TOTAL EXPENSES		58,634		70,350		68,750		62,404

FACILITIES

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

Many of the Town Facilities need much repair and remodeling due to their age. The goal is to keep working on the many facilities to keep them operational. Facilities owned by the Town include the clinic, new gym, Veterans Memorial Community Center, Swimming pool locker rooms, Fire Station, Police Station, Town Hall, and Public Works building.

PRIOR YEAR ACCOMPLISHMENTS

- Support for the construction of the new community clinic
 - Support for the remodel of the community gym
 - Installation of a 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 a new shade structure for Child Migrant Services
 - Demolition of Old Palisade High School
 - 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
-

2024 GOALS

- Upgrades to Community Center kitchen in Veterans Memorial
- Painting of Fire Department
- Support for the Community Master Plan for Parks & Facilities so additional projects can be accomplished
- Additional security as needed on buildings with upgrades to cameras and lighting

GENERAL FUND

FACILITIES

ACCOUNT	DESCRIPTION	2024 BUDGET		2023 BUDGET		2022 ACTUAL		2022 BUDGET
PERSONNEL - WAGES								
001-085-5120	FULL TIME WAGES	66,000		63,286		62,771		59,000
001-085-5121	PART TIME WAGES	35,000		22,000		18,970		18,000
001-085-5123	OVERTIME WAGES	4,000		2,500		2,566		3,500
PERSONNEL - WAGES TOTAL		105,000		87,786		84,307		80,500
PERSONNEL - BENEFITS								
001-085-5150	HEALTH/DENTAL	12,000		10,177		10,306		14,500
001-085-5151	LIFE/LTD INSURANCE	240		235		237		350
001-085-5152	FICA/MEDICARE	8,100		8,000		6,214		6,158
001-085-5153	ICMA 401K	5,300		3,166		3,128		3,125
001-085-5155	WORKERS COMP. INSURANCE	2,100		3,500		1,412		4,500
001-085-5156	UNEMPLOYMENT INSURANCE	225		250		176		325
PERSONNEL - BENEFITS TOTAL		27,965		25,328		21,473		28,958
OPERATING EXPENSES & PROFESSIONAL FEES*								
001-085-5202	CLEANING SUPPLIES	20,000		20,000		85		18,000
001-085-5203	REPAIR & MAINT/BUILDING	144,000		85,000		62,951		75,000
001-085-5204	CUSTODIAL SERVICES	20,000		20,000		16,080		18,000
001-085-5206	UTILITIES	33,000		27,000		26,380		20,000
001-085-5209	MONITORING SERVICES*	1,500	*	1,400		1,333		1,000
001-085-5221	REPAIR & MAINT/EQUIPMENT	11,000		3,000		0		3,000
001-085-5236	TELEPHONE	2,000		3,000		1,849		6,500
001-085-5260	SMALL EQUIPMENT	2,000		2,000		0		1,200
001-085-5872	CIVIC CENTER DESIGN	3,000		30,000		0		0
OPERATING EXPENSES & PROFESSIONAL FEES*		236,500		191,400		108,678		142,700
TOTAL EXPENSES		369,465		304,514		214,458		252,158

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 originally formed as a volunteer organization in 1907 comprised of local farmers and residents. These dedicated individuals came together to provide services to the greater Palisade area, including the areas of Cameo, Coal Gulch, Go Boy Mine, Midwest Mine, Mount Garfield, Mount Lincoln, and Palisade Mine, which are the areas included in the Palisade Rural Fire Protection District.

Over the years, the Palisade Fire Department has evolved from an all-volunteer organization to the combination organization of today. Due to an increase in demand for services, we have slowly added paid staff positions to the organization.

SERVICES PROVIDED

The Palisade Fire Department is an all-hazards response organization. Our staff are 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. 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.

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.

RESPONSE AREA

There are two areas that the fire department covers. The Town of Palisade – This includes all property within the city limits of the Town of Palisade, amounting to approximately 1.2 square miles. The Palisade Rural Fire Protection District - This is a Title 32 Special District that has a 5-member board of directors and contracts with the Town of Palisade for Fire and EMS services. This includes all property from 35 Road on the west, I-70 to the north, Colorado River to the South, the area known as the Vinelands, and Rapid Creek with an arm up DeBeque Canyon, including Cameo Shooting Complex and the truck which amounts to approximately 6.47 square miles.

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 and is serviced through a mutual aid agreement with the Mesa County Sheriff's Office. East Orchard Mesa Fire Protection District is also included in the Palisade Fire Department's Ambulance Service Area or ASA, which amounts to approximately 51.1 square miles. The total coverage area for the Palisade Fire Department and EMS service is approximately 59.37 square miles. Through a county-wide mutual aid agreement, all areas of Mesa County are covered for EMS by the Fire Departments, and therefore, the Palisade Fire Department may be called to respond to any location within Mesa County for emergency assistance.

APPARATUS

The Palisade Fire Department provides service to our community with a variety of apparatus. Based on the type of incident, we will utilize different and/or a combination of apparatus. Our fleet consists of the following units.

- 1 – 2005 Spartan Gladiator/Elite Class A Engine with a 1,500 gpm pump and 750 gallons of water.
- 1 – 2015 Freightliner Type 4 Urban Interface unit 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.
- 1 – 2018 Type I Ford F-450 ALS/BLS ambulance with four-wheel drive.
- 1 – 2022 Type III Ford E-450 ALS/BLS ambulance
- 1 – 2009 Type I International Light Rescue/Ambulance
- 1 – 2006 Ford Expedition ALS/BLS squad
- 1 – 2023 Ford XL Command Pickup (pending delivery)
- 1 – 2023 Polaris Ranger 1000 with a FireLite skid unit and trailer

We are especially 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 operational to this day. This is often seen in local parades carrying various dignitaries.

Up until the end of 2013, we had the honor of hosting the "Delany Engine." This unit is a 2010 Mack owned and maintained by the Mesa County Fire Chief's Association. This engine was used to raise cancer awareness and can be seen throughout the Grand Valley at various events. Unfortunately, due to rising maintenance costs, the decision was made to decommission Delany.

STAFFING

Our personnel are all cross-trained in both fire and medical services. While referred to as Firefighters in the general term, many hold specialized certifications.

Due to the nature of emergency response and the unpredictability of when a fire or medical emergency will take place, emergency response personnel for the Palisade Fire Department work a rotational shift consisting of a 48/96 schedule. This means our personnel will work two days back-to-back and then are off for four days unless called back for large-scale incidents or special events. There are three shifts (Red, Black & Green) that rotate, ensuring that there is someone on duty 24 hours a day, seven days a week, 365 days a week throughout the year. Our staff work on weekends, holidays and special occasions as part of their rotational schedule.

All members of the organization are trained to a minimum of Firefighter I with EMT. Many of our staff have gone above minimum requirements in both fire and medical training and certification levels.

The budgeted daily staffing levels for 2023 consisted of two career firefighters, one part-time firefighter, and

one volunteer on duty, plus the Fire Chief working a 40-hour workweek. Each shift has one Lieutenant and one Career Firefighter, with three part-time members rotating when they are on shift.

ACCOMPLISHMENTS FOR 2023

The Fire Department made some very significant accomplishments in 2023 to include.

- Improved daily staffing by hiring additional paid staff.
 - Increased the number of certified Paramedics. Currently, we have three, with one more pending.
 - Improved in-house training program.
 - Promoted five members from probationary to volunteer and part-time.
 - Put new Self-Contained Breathing Apparatus (SCBA) into service.
 - Implemented Board of Trustee-approved Public Safety Program for Festivals and Events
 - Purchase of a Polaris Ranger 1000 with FireLite rescue unit.
 - New AEDs and Personnel Protective Equipment
 - Implemented widespread use of Incident Action Plans for Festivals and Events
 - Re-established Business Inspection Program
-

WAGES

As our staff does not span different departments or funds, our budgetary allocation is 100% to the Fire Department fund to provide their salary.

Career 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 results in 2080 hours per year. These individuals tend to be the highest trained within the organization and are expected to take on more projects outside of emergency response.

Part-time firefighters are used to supplement the career staff and are assigned to one of the three shifts. Part-time firefighters are non-benefited members with the same level of training as career firefighters. There are 8,760 hours per year that require a part-time member to cover. These individuals are limited to 1,800 hours each per year and fill in the schedule based on their availability. All these individuals have full-time employment and/or part-time employment in other jobs.

Volunteer firefighters are the historical backbone of our organization. This is where personnel begin their professional career in the Fire/EMS Service. Volunteers do in-house ride time and are required to do 48 hours per month. Volunteers too commonly have other full-time employment elsewhere but desire to give back to the community. Unfortunately, volunteerism across the Nation is on a decline due in part to the required training requirements in addition to the limited compensation.

GOALS FOR 2024

The ability to provide professional services in the safest manner to our community and those who visit our community is our highest priority. With that in mind, we have established the following goals.

- Increase daily staffing levels to three full-time, one part-time, and one volunteer for a total of five emergency response personnel on duty per day in accordance with National Standards and meet the demands being placed on our services.
- Invest in our personnel by capitalizing on local and regional training opportunities.
- Improve our Public Outreach Programs to include the CPR/First Aid Program
- Seek out and obtain grant funding to aid in the replacement of outdated apparatus and equipment.
- Work with the Palisade Rural Fire Protection District to increase the Mill Levy to aid in organizational funding.
- Establish a Season Wildfire Response Program

FINAL DRAFT

GENERAL FUND

EXPENSES

FIRE / EMS

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
PERSONNEL - WAGES					
001-040-5120	FULL TIME WAGES	608,000	514,000	231,703	135,000
001-040-5121	PART TIME WAGES	160,000	80,000	69,871	135,000
001-040-5122	SEASONAL/TEMPORARY WAGES	68,000	35,000	51,284	110,000
001-040-5123	OVERTIME WAGES	56,750	35,000	18,400	12,000
PERSONNEL - WAGES TOTAL		892,750	664,000	371,258	392,000
PERSONNEL - BENEFITS					
001-040-5150	HEALTH/DENTAL	77,000	80,000	39,062	37,000
001-040-5151	LIFE/LTD INSURANCE	588	1,000	338	250
001-040-5152	FICA/MEDICARE	14,000	20,000	10,160	19,661
001-040-5154	FPPA	82,000	48,000	28,045	17,820
001-040-5155	WORKERS COMP. INSURANCE	14,500	28,000	10,655	27,000
001-040-5156	UNEMPLOYMENT INSURANCE	1,900	2,000	700	1,000
PERSONNEL - BENEFITS TOTAL		189,988	179,000	88,960	102,731
OPERATING EXPENSES & PROFESSIONAL FEES*					
001-040-5201	OFFICE SUPPLIES	2,250	1,250	786	700
001-040-5202	OPERATING SUPPLIES	20,500	13,500	5,914	8,500
001-040-5203	REPAIR & MAINT-BLDG	8,000	1,500	5,455	1,500
001-040-5205	DUES & SUBSCRIPTIONS	2,700	2,000	490	2,000
001-040-5206	UTILITIES	18,400	15,328	15,561	12,500
001-040-5207	TRAVEL & TRAINING	18,500	15,000	13,797	15,000
001-040-5208	PRINTING & PUBLSHG	1,350	0	0	500
001-040-5209	PROFESSIONAL SERVICES*	15,000	* 8,000	21,774	80,000
001-040-5211	LIABILITY INSURANCE	12,785	10,654	7,610	8,000
001-040-5218	GASOLINE/DIESEL	13,800	13,168	11,802	12,500
001-040-5219	UNIFORMS & CLEANING	16,000	14,000	6,576	9,100
001-040-5220	REPAIR/MAINT. EQUIPMENT	3,000	6,500	6,936	5,000
001-040-5221	REPAIRS & MAINT-VEH	20,000	18,000	45,352	15,000
001-040-5223	VOLUNTEER PENSION	10,000	10,000	10,000	15,000
001-040-5236	TELEPHONE	10,800	12,000	10,042	32,500
001-040-5237	E-911 DISPATCH FEES*	40,000	* 34,000	30,842	35,000
001-040-5238	RADIO REPAIR & MAINT	6,700	0	0	1,500
001-040-5239	PUBLIC INFORMATION/EDUCATION	2,000	1,000	1,886	1,000
001-040-5242	PPE-STRUCTURE GEAR	15,500	14,000	0	12,800
001-040-5255	EMS BILLING FEES	20,000	18,000	18,799	16,000
001-040-5260	SMALL EQUIPMENT	0	15,000	15,605	5,000
001-040-5261	FIBER COMMUNICATIONS LINE	20,000	19,520	19,993	6,500
001-040-5264	MCEMS - TRANSPORT FEES	10,000	8,652	9,130	8,000

OPERATING EXPENSES & PROFESSIONAL FEES* (CONTINUED)							
001-040-5266	OXYGEN	0		725		711	1,500
001-040-5267	COMPUTER/SOFTWARE	2,000		12,000		0	14,500
001-040-5268	MEDICAL SUPPLIES	30,000		30,000		25,818	18,000
001-040-5847	VEHICLE	0		80,000		186,517	0
001-040-5855	SCBA EQUIPMENT	0		0		0	25,000
001-040-5868	WILDLAND FIRE PROGRAM	130,000		0		0	0
001-040-5873	INTEGRATED SOFTWARE	0		0		1,919	0
OPERATING EXPENSES & PROFESSIONAL FEES*		449,285		373,798		473,315	362,600
TOTAL EXPENSES			1,532,023		1,216,798		933,533
							857,331

Added 3 positions to staff

Wildland Fire Program costs are for 3 Part time crew and 1 leased vehicle

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 flower 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 Town's 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 Riverbend 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 the riverbanks of Riverbend Park
 - Continued expansion of the drive lane on the 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 the riverbanks of Riverbend Park
-

2024 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, reseeded 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 a Great Outdoors Colorado (GOCO) grant to update the plan for Peachbowl Park and swimming pool
- Build a new Park Restroom in Riverbend Park
- Replace Playground equipment at Veteran's Memorial Park
- New construction and grading at Harky's Boat Ramp.
- Clean swim area next to boat ramp of old concrete rip/rap and steel-set boulders for the swim area

GENERAL FUND

PARKS

ACCOUNT	DESCRIPTION	2024 BUDGET		2023 BUDGET	2022 ACTUAL	2022 BUDGET
PERSONNEL - WAGES						
001-065-5120	FULL TIME WAGES	252,000		185,000	175,292	182,000
001-065-5121	PART TIME WAGES	37,000		0	0	40,000
001-065-5122	SEASONAL/TEMPORARY WAGES	0		0	15,763	15,000
001-065-5123	OVERTIME WAGES	3,000		4,800	1,859	4,800
PERSONNEL - WAGES TOTAL		292,000		189,800	192,914	241,800
PERSONNEL - BENEFITS						
001-065-5150	HEALTH/DENTAL	44,300		21,000	20,426	36,500
001-065-5151	LIFE/LTD INSURANCE	1,258		1,100	984	1,000
001-065-5152	FICA/MEDICARE	22,400		17,000	14,684	18,498
001-065-5153	ICMA 401K	14,600		9,100	8,770	9,340
001-065-5155	WORKERS COMP. INSURANCE	5,600		3,900	1,710	7,500
001-065-5156	UNEMPLOYMENT INSURANCE	600		500	393	850
PERSONNEL - BENEFITS TOTAL		88,758		52,600	46,967	73,688
OPERATING EXPENSES & PROFESSIONAL FEES*						
001-065-5202	OPERATING SUPPLIES	32,000		31,403	23,989	17,500
001-065-5206	UTILITIES	5,300		4,764	4,871	4,000
001-065-5207	TRAVEL & TRAINING	1,000		1,000	264	1,000
001-065-5218	GASOLINE/DIESEL	6,300		6,399	5,934	5,000
001-065-5219	UNIFORMS	2,500		6,303	4,673	4,000
001-065-5221	REPAIR & MAINT VEHICLE	19,000		25,000	18,470	14,000
001-065-5222	HEAVY EQUIP REPAIR	5,000		5,000	271	5,000
001-065-5223	MISC PARK REPAIRS	15,000		15,000	23,944	15,000
001-065-5236	TELEPHONE	4,900		3,000	3,169	2,000
001-065-5237	WEED CONTROL/SPRINKLERS	20,000		12,000	9,996	12,000
001-065-5246	PROPERTY LEASE	6,000		7,210	5,150	0
001-065-5260	SMALL EQUIPMENT	5,000		5,000	6,419	5,000
001-065-5261	CONTRACTUAL SERVICES*	50,000		50,000	7,975	5,000
001-065-5851	IRRIGATION	0		0	19	0
OPERATING EXPENSES & PROFESSIONAL FEES*		172,000		172,079	115,144	89,500
CAPITAL EQUIPMENT						
001-065-5852	PARK EQUIPMENT	35,000		0	0	0
001-065-5864	VEHICLES	15,000		65,000	31,794	0
CAPITAL EQUIPMENT TOTAL		50,000		65,000	31,794	0
SPECIAL PROJECTS						
001-065-5209	PROFESSIONAL SERVICES*	50,000	*	0	0	0
001-065-5238	ELEC UPGRADE/RIVERBEND	25,000		0	0	0
001-065-5239	IRRIGATION LINE UPGRADE	5,000		5,000	50	6,000

SPECIAL PROJECTS (CONTINUED)						
001-065-5853	RIVERBEND IMPROVEMENTS	85,000		85,000		40,000
001-065-5869	PLAZA SHADE STRUCTURES	0		0		10,000
001-065-5870	PARK RESTROOM	0		150,000		150,000
001-065-5871	LAND PURCHASE COSTS	0		0		24,000
SPECIAL PROJECTS - TOTAL		165,000		240,000		230,000

TOTAL EXPENSES		767,758		719,479		634,988
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Community Parks & Facilities Plan - 001-065-5209	100% Town	\$ 50,000	\$ -
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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/nationwide 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 has entered into an agreement with the Mesa County Sheriff's Office (MCSO) and Grand Junction Police Department (GJPD) for a crime scene task force, also an agreement with MCSO for one officer to join for the first time in history the MCSO Special Weapons And Tactics (SWAT) team. The Police Department is dedicated to adding an additional School Resource Officer for the 2023-2024 school year. The Student Resource Officer (SRO) Program will have two SROs to enhance safety and police services at Palisade High School, with approximately 1,200 staff and students, and Taylor Elementary, with approximately 400 staff and students.

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

ADMINISTRATIVE DIVISION

The Administrative Division is made up of the 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 Police Lieutenant.

The 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 the sharing of information. Sex Offender Registration is handled within the Records Management Division.

The 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.

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 police agencies.

2024 GOALS

- Continue to promote professional training and continued education programs.
- Continue to work toward increasing patrol staffing to support growth in the Town of Palisade.
- Add one position to the MCSO combined SWAT team. Continue to work on a mutual partnership with all other local agencies in the valley and beyond the Mesa County borders.
- Second SRO Officer for safer police service for Palisade High School and Taylor Elementary School
- Critical Intervention Training for all police staff to enhance better understanding and communication during mental health contacts

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.

PRIOR YEAR ACCOMPLISHMENTS

- Continued work on the Policy Manual for Accreditation
- Applied for two grants and was approved for both (Guardian Lights \$1,500) and (Battle West \$10,000); both are 100% funded grants with no match required.
- Continued education and training with in-service training mandates
- Implemented one NOLA camera to support public safety and enhance investigation and apprehension of criminal activity
- SRO school (NASRO) for 1 Officer as a backfill when needed
- New PD Graphics for new police unit
- New PD Motto “Community, Courage, Compassion”
- New Side by Side police vehicle for special events and Watershed District patrol
- Two new metal detectors for special events and other town locations for security when needed
- Added our first Active Shooter Instructor.
- Filled two police officer vacancies with two experienced police officers with a combined experience of 26 years.
- One Officer has implemented the “Hold Harmless” program with multiple businesses to help better protect business owners from criminal behavior

GENERAL FUND

POLICE

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
PERSONNEL - WAGES					
001-030-5120	FULL-TIME WAGES	776,000	745,000	725,925	720,000
001-030-5121	PART-TIME WAGES	59,000	50,000	16,682	22,000
001-030-5122	SEASONAL/TEMPORARY WAGES	0	0	0	0
001-030-5123	OVERTIME WAGES	24,000	20,000	19,177	12,000
PERSONNEL - WAGES TOTAL		859,000	815,000	761,784	754,000
PERSONNEL - BENEFITS					
001-030-5150	HEALTH/DENTAL	139,800	119,803	121,117	149,800
001-030-5151	LIFE INSURANCE	1,106	1,076	1,090	2,000
001-030-5152	FICA/MEDICARE	22,000	20,000	15,154	14,064
001-030-5153	ICMA 401K	2,900	2,700	2,667	3,000
001-030-5154	FPPA	92,000	80,000	79,035	88,361
001-030-5155	WORKERS COMP. INSURANCE	17,000	12,000	5,069	19,000
001-030-5156	UNEMPLOYMENT INSURANCE	1,800	2,000	1,592	2,800
PERSONNEL - BENEFITS TOTAL		276,606	237,579	225,724	279,025
OPERATING EXPENSES & PROFESSIONAL FEES*					
001-030-5201	OFFICE SUPPLIES	0	0	32	0
001-030-5202	OPERATING SUPPLIES	8,000	7,000	7,298	6,000
001-030-5205	DUES & SUBSCRIPTIONS	12,000	9,620	10,197	8,750
001-030-5207	TRAVEL & TRAINING	15,000	8,000	3,208	4,000
001-030-5209	PROFESSIONAL SERVICES*	3,000	3,000	1,881	3,200
001-030-5210	CODE COMPLIANCE EXPENSES	250	245	175	500
001-030-5213	ANIMAL CONTROL	500	0	0	500
001-030-5218	GASOLINE & DIESEL	11,400	11,858	11,119	6,000
001-030-5219	UNIFORMS & CLEANING	10,000	10,000	6,831	7,000
001-030-5220	AUTO REPAIR & MAINT	6,000	8,000	8,529	6,000
001-030-5234	NEW WORLD SUPPORT	0	0	6,755	6,000
001-030-5235	DATA LINE	18,000	18,000	18,100	13,000
001-030-5236	TELEPHONE	1,500	5,000	2,684	2,500
001-030-5237	E-911 DISPATCH FEES*	132,000	120,000	116,302	110,000
001-030-5259	CELL PHONE	13,700	10,000	9,034	12,500
001-030-5260	SMALL EQUIPMENT/RADIOS	7,000	21,000	23,306	2,500
001-030-5841	VEHICLE	0	65,000	7,214	0
001-030-5844	COMPUTER EQUIPMENT	0	4,000	1,024	4,000
001-030-5848	VEHICLE LEASE	0	0	3,869	6,000
OPERATING EXPENSES & PROFESSIONAL FEES*		238,350	300,723	237,558	198,450
TOTAL EXPENSES		1,373,956	1,353,302	1,225,066	1,231,475

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
 - A new pulsar chemical pump was installed
 - Continued upgrades of pool chemical distribution and regulation system
 - Continued upgrades to the lifeguard office
 - Fabrication of “Dutch Door” for lifeguard office to serve concessions
-

2024 GOALS

- Support Community Parks Master Plan to accomplish resident feedback.
- Systematically repair or replace pool operating system components
- Level uneven surfaces on the pool deck
- Repair pool plaster where needed
- Increase pool lounging area

GENERAL FUND

POOL

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
OPERATING EXPENSES & PROFESSIONAL FEES*					
001-075-5202	OPERATING SUPPLIES	32,000	31,664	22,643	20,000
001-075-5203	REPAIRS - BUILDING	11,000	5,000	84	4,000
001-075-5206	UTILITIES	15,000	15,424	12,522	14,000
001-075-5207	TRAVEL & TRAINING	0	0	320	0
001-075-5221	REPAIR & MAINT/EQUIPMENT	4,000	4,122	2,944	5,000
001-075-5236	TELEPHONE	2,100	2,100	1,972	2,500
001-075-5260	SMALL EQUIPMENT	7,000	0	0	5,000
001-075-5261	CONTRACTUAL SERVICES*	140,000	* 130,000	110,918	120,000
001-075-5853	POOL REPAIRS	15,000	15,000	4,621	10,000
OPERATING EXPENSES & PROFESSIONAL FEES* TOTAL		226,100	203,310	156,024	180,500
TOTAL EXPENSES		226,100	203,310	156,024	180,500

RECREATION & EVENTS

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

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 notify the community and are logistically well-planned events. These events include but are not limited to:

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

BLUEGRASS FESTIVAL

The Palisade Bluegrass Festival is a very popular, well-attended event that highlights bluegrass music for three 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 generates surplus revenue back to the general fund.

RESPONSIBILITIES

Continue to support 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

- The Palisade Sunday Farmers Market received quite a bit of well-deserved attention in 2023. We were voted #3 in the nation by USA Today's 10 Best - Farmers Market received SILVER 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!
 - 2023 ushered in the first annual Sing up the Sun winter solstice event. Attendees were treated to songs, 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.
 - Safety for all events and parades was increased with the purchase of metal detectors, traffic-stopping devices, and additional staff training.
-

2024 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.

GENERAL FUND

RECREATION

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
PERSONNEL - WAGES					
001-015-5120	FULL-TIME WAGES	58,000	40,500	42,068	40,500
001-015-5121	PART-TIME WAGES	27,000	55,000	31,252	19,300
001-015-5122	SEASONAL/TEMPORARY WAGES	0	0	0	5,000
001-015-5123	OVERTIME WAGES	1,500	2,000	0	6,000
PERSONNEL - WAGES TOTAL		86,500	97,500	73,320	70,800
PERSONNEL - BENEFITS					
001-015-5150	HEALTH/DENTAL	8,800	7,135	6,642	8,500
001-015-5151	LIFE/LTD INSURANCE	196	236	227	300
001-015-5152	FICA/MEDICARE	6,800	16,000	7,638	5,416
001-015-5153	ICMA 401K	3,000	3,491	3,079	2,025
001-015-5155	WORKERS COMP. INSURANCE	1,500	1,644	849	2,600
001-015-5156	UNEMPLOYMENT INSURANCE	180	800	206	400
PERSONNEL - BENEFITS TOTAL		20,476	29,306	18,641	19,241
OPERATING EXPENSES & PROFESSIONAL FEES*					
001-015-5202	OPERATING SUPPLIES	2,000	1,000	147	2,000
001-015-5205	DUES & SUBSCRIPTIONS	1,640	0	0	0
001-015-5208	PRINTING AND PUBLISHING	1,000	1,000	0	1,000
001-015-5251	SUNDAY MARKET	15,000	15,000	10,671	25,000
001-015-5261	PARKS & RECREATION PROJECTS	35,000	25,000	12,633	245,000
001-015-5272	BLUE GRASS FESTIVAL	5,000	250,000	302,480	0
OPERATING EXPENSES & PROFESSIONAL FEES*		59,640	292,000	325,931	273,000
TOTAL EXPENSES		166,616	418,806	417,892	363,041

We contracted out Blue Grass Festival, no longer incurring all Event Expenses

STREETS

The Town of Palisade streets department encompasses several modes of transportation: vehicle, bicyclist, pedestrian, segway transportation, and horse-drawn carriages. The 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. Palisade performs an annual road asphalt evaluation program to determine asphalt treatments to preserve roadways to create safe, drivable streets.

PRIOR YEAR ACCOMPLISHMENTS ACCOMPLISHMENTS

- Completed Town-wide pothole repair program.
- Completed a crack seal maintenance project on identified streets
- Striping of streets, parking areas, and intersections
- Completed the Paser Asphalt Condition Evaluation project

2024 GOALS

- Continue to develop an asphalt maintenance program based on the streets asphalt evaluations, and complete the recommended preservation techniques (overlays, crack sealing, patching).
- Install and repair sidewalks for a bikeable and walkable community based on the Critical Paths map.

2024 CAPITAL PROJECTS

- Critical Pathways
-

GENERAL FUND

EXPENSES

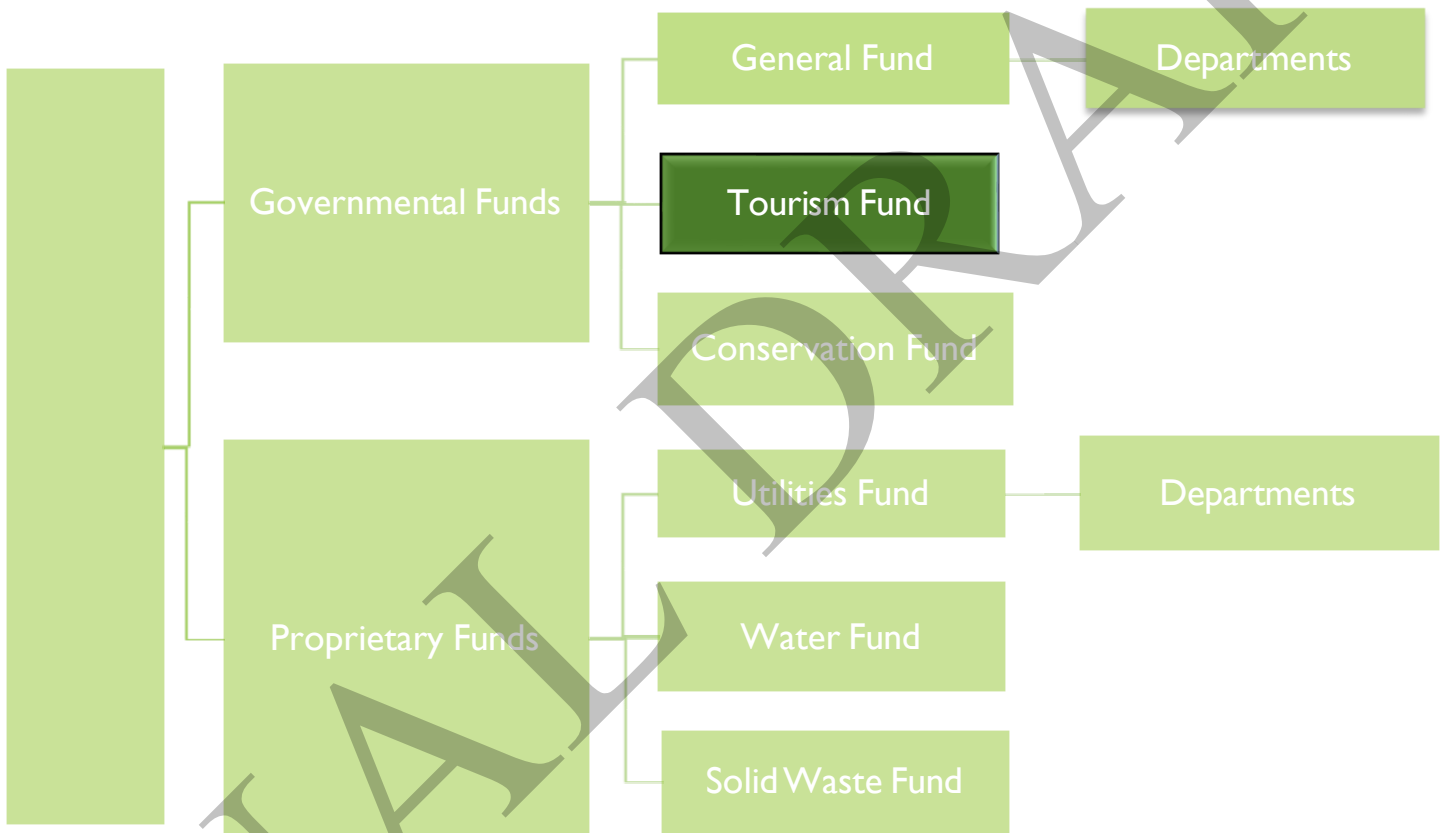
STREETS

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
PERSONNEL - WAGES					
001-060-5120	FULL TIME WAGES	110,000	99,276	94,914	84,000
001-060-5123	OVERTIME WAGES	5,000	3,600	2,887	3,600
PERSONNEL - WAGES TOTAL		115,000	102,876	97,801	87,600
PERSONNEL - BENEFITS					
001-060-5150	HEALTH/DENTAL	21,300	20,000	18,478	19,000
001-060-5151	LIFE/LTD INSURANCE	485	384	361	700
001-060-5152	FICA/MEDICARE	8,900	7,020	6,792	6,701
001-060-5153	ICMA 401K	5,800	4,881	4,627	4,380
001-060-5155	WORKERS COMP. INSURANCE	2,200	2,271	1,096	4,200
001-060-5156	UNEMPLOYMENT INSURANCE	250	300	208	300
PERSONNEL - BENEFITS TOTAL		38,935	34,855	31,562	35,281
OPERATING EXPENSES & PROFESSIONAL FEES*					
001-060-5202	OPERATING SUPPLIES	15,000	10,000	9,310	12,000
001-060-5205	DUES & SUBSCRIPTIONS	700	0	0	0
001-060-5206	UTILITIES	49,000	50,000	37,893	50,000
001-060-5207	TRAVEL & TRAINING	500	500	0	500
001-060-5209	PROFESSIONAL SERVICES*	10,000	10,000	0	10,000
001-060-5211	LIABILITY INSURANCE	7,800	6,500	4,468	5,000
001-060-5218	GASOLINE/DIESEL	7,900	8,000	7,417	4,000
001-060-5219	UNIFORMS	800	800	824	700
001-060-5221	REPAIR & MAINT-VEH	12,000	10,500	12,197	3,500
001-060-5222	HEAVY EQUIP REPAIR	4,000	4,000	2,558	4,000
001-060-5223	REPAIR & MAINT/STS	120,000	140,000	96,225	80,000
001-060-5238	HEAVY EQUIPMENT RENTAL	2,000	0	1,747	0
001-060-5259	CELL PHONE	2,000	500	386	0
001-060-5260	SMALL EQUIPMENT	8,000	0	187	0
001-060-5864	CRITICAL PATHS	15,000	16,450	11,750	20,000
OPERATING EXPENSES & PROFESSIONAL FEES*		254,700	257,250	184,962	189,700
TOTAL EXPENSES		408,635	394,980	314,325	312,581

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 \$6 per lodging unit per night. \$4 of the revenue collected from this fee is used to promote Palisade and the business community herein. \$2 of the revenue collected from this fee is used to fund emergency services. Nearly all the resources expended in this fund are for advertising, marketing, and promotion of Palisade.

ORIENTATION MAP



TOURISM FUND

TOURISM ADVISORY BOARD

FUND BALANCE		2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Beginning Fund Balance		93,350	58,350	44,331	36,815
Net Change in Available Fund Balance		10,000	35,000	14,019	7,516
Ending Fund Balance		103,350	93,350	58,350	44,331

FUND BALANCE DETAIL		2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Unassigned Fund Balance		103,350	93,350	58,350	44,331
Ending Fund Balance		103,350	93,350	58,350	44,331

TOURISM FUND REVENUE to EXPENSE SUMMARY

REVENUES BY SOURCE		2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Tax		100,000	95,000	65,946	73,047
Intergovernmental Revenues		0	0	0	0
		100,000	95,000	65,946	73,047

EXPENSES BY SOURCE		2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Purchased Professional Services		90,000	60,000	51,927	65,531
003-012-5259	CONTINGENCY	0	0	0	0
		90,000	60,000	51,927	65,531
Net Change in Fund Balance		10,000	35,000	14,019	7,516

TOURISM FUND

REVENUE

TOURISM ADVISORY BOARD

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
TAXES & PENALTIES					
003-000-3109	LODGING FEES	100,000	95,000	65,946	55,000
003-000-3607	MISCELLANEOUS REVENUE	0	0	0	0
REVENUE TOTAL		100,000	95,000	65,946	55,000
TOTAL REVENUE		100,000	95,000	65,946	55,000

FINAL DRAFT

TOURISM FUND

EXPENSES

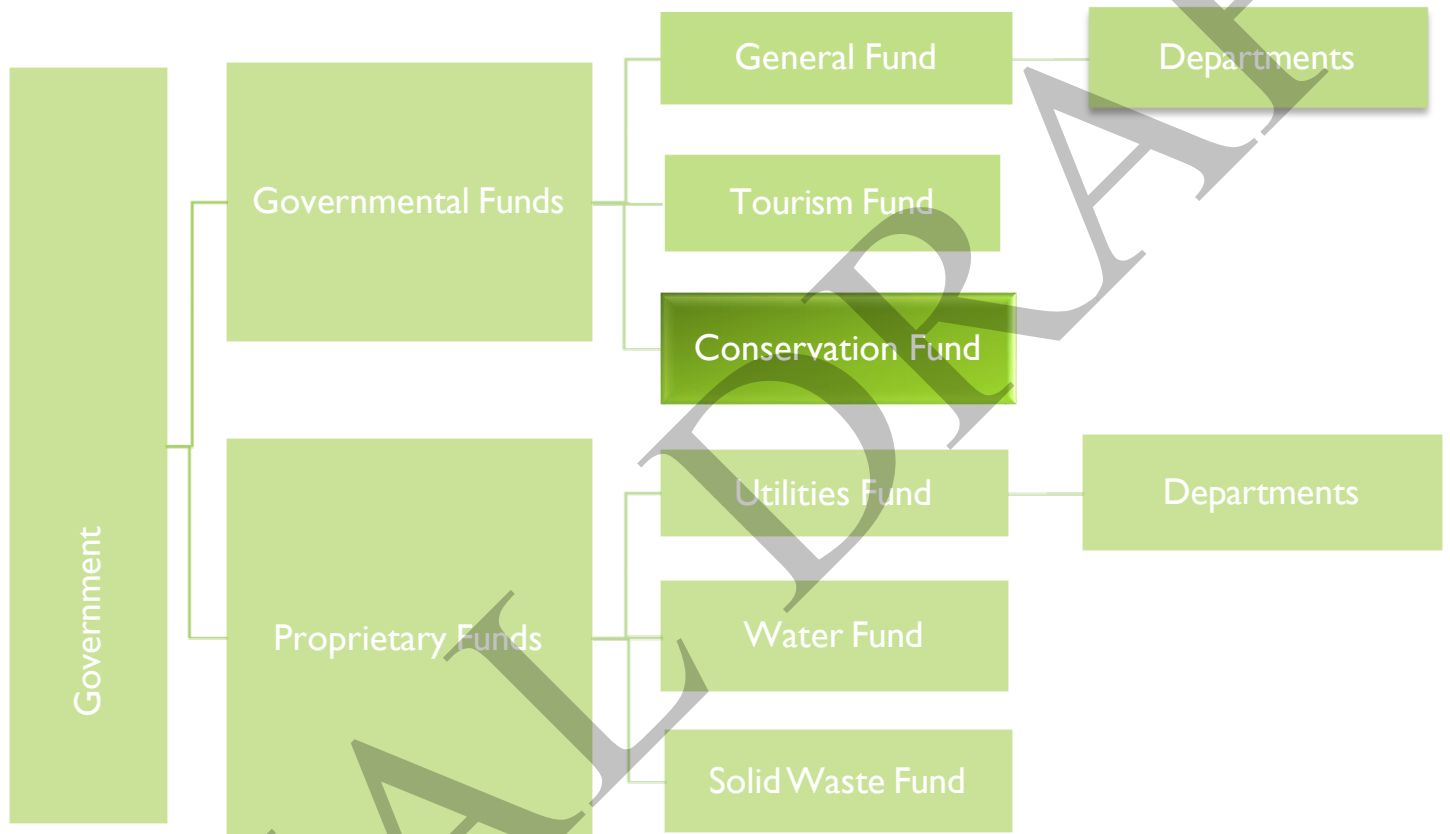
TOURISM ADVISORY BOARD

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
OPERATING EXPENSES					
003-012-5245	WEBSITE & ONLINE MGT	7,500	5,000	4,770	3,000
003-012-5246	WEB PROGRAMMING	0	0	0	5,000
003-012-5247	DESIGN/PRODUCTION	15,000	10,000	5,763	5,000
003-012-5248	MARKETING	0	0	150	0
003-012-5249	ONLINE MARKETING-MEDIA COSTS	22,500	15,000	15,835	21,000
003-012-5250	OFFLINE MEDIA	22,500	15,000	18,676	9,000
003-012-5251	TOWN WEBSITE	15,000	10,000	0	0
003-012-5255	ACCOUNT MANAGEMENT FEES	7,500	5,000	6,733	7,000
003-012-5259	CONTINGENCY	0	0	0	5,000
OPERATING EXPENSES TOTAL		90,000	60,000	51,927	55,000
TOTAL EXPENSES		90,000	60,000	51,927	55,000

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

ACCOUNT	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Beginning Fund Balance	66,057	96,057	63,290	29,441
Net Change in Available Fund Balance	24,000	-30,000	32,767	33,849
Ending Fund Balance	90,057	66,057	96,057	63,290

FUND BALANCE DETAIL

	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Restricted for Park Improvement	90,057	56,057	86,057	63,290
Ending Fund Balance	90,057	56,057	86,057	63,290

CONSERVATION FUND REVENUE to EXPENSE SUMMARY

REVENUES by SOURCE

	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Tax	24,000	20,000	32,767	33,849
Intergovernmental Revenues	0	0	0	0
	24,000	20,000	32,767	33,849

EXPENSES by TYPE

	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Special Projects	0	50,000	0	0
	0	50,000	0	0

Net Change in Fund Balance

24,000 -30,000 32,767 33,849

CONSERVATION FUND REVENUE
REVENUES

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
INTERGOVERNMENTAL REVENUES					
005-000-3601	LOTTERY FUNDS	24,000	20,000	32,767	33,849
005-000-3607	MISC REVENUE	0	0	0	0
	REVENUE TOTAL	24,000	20,000	32,767	33,849
TOTAL REVENUE		24,000	20,000	32,767	33,849

FINAL DRAFT

CONSERVATION FUND

EXPENSES

PARK IMPROVEMENTS

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
SPECIAL PROJECTS					
005-100-5858	PLAYGROUND	0	50,000	0	0
005-100-5862	PARK IMPROVEMENTS	0	0	0	0
SPECIAL PROJECTS TOTAL		0	50,000	0	0
TOTAL EXPENSES		0	50,000	0	0

FINAL DRAFT

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 2024 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

GENERAL FUND BALANCE

FUND BALANCE

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Beginning Fund Balance		0	0	-79,739	0
Net Change in Available Fund Balance		0	0	79,739	-79,739
Ending Fund Balance		0	0	0	-79,739

FUND BALANCE DETAIL

	2024 BUDGET	2023 AMENDED	2022 ACTUALS	2021 ACTUAL
Restricted for Park Improvement	0	0	0	-79,739
Ending Fund Balance	0	0	0	-79,739

CAPITAL PROJECTS FUND

REVENUE

GENERAL FUND PROJECTS

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
INTERGOVERNMENTAL REVENUES					
007-000-3307	FEDERAL GRANT	1,800,000	1,000,000	0	2,500,000
007-000-3308	COLORADO GRANTS	0	6,306,992	1,500,000	1,447,636
	REVENUE TOTAL	1,800,000	7,306,992	1,500,000	3,947,636
TRANSFERS FROM OTHER FUNDS					
007-000-3110	TRANSFER FROM GENERAL FUND	850,000	1,766,993	0	2,812,364
	TRANSFERS TOTAL	850,000	1,766,993	0	2,812,364
TOTAL REVENUE		2,650,000	9,073,985	1,500,000	6,760,000

CAPITAL PROJECTS FUND

EXPENSES

GENERAL FUND PROJECTS

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
CAPITAL PROJECT EXPENSES					
007-200-5209	PROFESSIONAL FEES	0	0	124,607	0
007-200-5221	SITE REMEDIATION	0	0	1,153,570	850,000
007-200-5223	ROAD MAINTENANCE	2,350,000	2,400,000	1,305,644	1,410,000
007-200-5224	OTHER INFRASTRUCTURE	300,000	6,673,985	1,663,079	4,500,000
CAPITAL PROJECT EXPENSES TOTAL		2,650,000	9,073,985	4,246,900	6,760,000
TOTAL EXPENSES		2,650,000	9,073,985	4,246,900	6,760,000

PROPRIETARY FUNDS

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

The Water Fund measures the revenue, expenses, liabilities, and assets of the treatment and distribution of potable water to Town residents. The Solid Waste Fund measures the revenue, expenses, liabilities, and assets of the collection and disposal of garbage and refuse.

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

The Water Fund has a revenue-to-expense deficit in this budget of \$329,990. Revenues received in 2024 are insufficient to cover all budgeted expenditures incurred in 2024. The deficit will be made up by revenues that were not expended in prior years.

The Utilities Fund has a revenue-to-expense surplus in this budget of \$528,330. Revenues received in 2024 are sufficient to cover all budgeted expenditures incurred in 2024. The surplus will be held to cover some of the upcoming costs incurred in consolidation with Clifton Sewer.

The Solid Waste Fund has a revenue-to-expense deficit in this budget of \$12,984. Revenues received in 2024 are insufficient to cover all budgeted expenditures incurred in 2024. The deficit will be made up by revenues that were not expended in prior years.

Proprietary Funds Revenue to Expenses Summary

Revenues				
	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
FUND				
Utilities	1,441,459	783,000	784,349	759,338
Water	1,134,000	1,080,000	1,266,891	1,300,192
Solid Waste	249,800	225,000	230,075	217,541
	2,825,259	2,088,000	2,281,315	2,277,071

Expenses				
	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
FUND				
Utilities	913,129	873,649	395,898	362,878
Water	1,463,990	1,459,123	1,308,361	764,657
Solid Waste	262,784	231,050	235,852	237,526
	2,639,903	2,563,822	1,940,111	1,365,061

Net Change in Fund Balance

Utilities	528,330	(90,649)	388,451	396,460
Water	(329,990)	(379,123)	(41,470)	535,535
Solid Waste	(12,984)	(6,050)	(5,777)	(19,985)

All Proprietary Funds	185,356	(475,822)	341,204	912,010
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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

	2024 Budget	2023 Budget	2022 Actual	2021 Actual
Beginning Fund Balance	3,417,875	3,508,524	3,120,073	2,723,613
Net Change in Available Fund Balance	528,330	-90,649	388,451	396,460
Ending Fund Balance	3,946,205	3,417,875	3,508,524	3,120,073

FUND BALANCE DETAIL

	2024 Budget	2023 Budget	2022 Actual	2021 Actual
Sludge Removal	600,000	600,000	600,000	600,000
Plant Improvement \$200,000 / 10 Years	1,800,000	1,600,000	1,400,000	1,200,000
Unassigned Fund Balance	1,546,205	1,217,875	1,508,524	1,320,073
Ending Fund Balance	3,946,205	3,417,875	3,508,524	3,120,073

UTILITIES FUND

REVENUE

SEWER TREATMENT

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
INTERGOVERNMENTAL REVENUES					
002-000-3308	STATE GRANT	174,000	174,000	0	0
	REVENUE TOTAL	174,000	174,000	0	0
CHARGES FOR SERVICE					
002-000-3813	WATER TAP FEES - SID	0	0	357	0
002-000-3821	SEWER SERVICE FEES	1,186,459	590,000	601,413	590,000
002-000-3822	SEWER TAP FEES	15,000	15,000	140,500	15,000
	CHARGES FOR SERVICE TOTAL	1,201,459	605,000	742,270	605,000
INTEREST INCOME					
002-000-3601	INTEREST	66,000	1,000	42,079	1,000
	INTEREST INCOME TOTAL	66,000	1,000	42,079	1,000
MISC REVENUE					
002-000-3607	MISC REVENUE	0	3,000	0	3,000
	MISC REVENUE TOTAL	0	3,000	0	3,000
TOTAL REVENUE		1,441,459	783,000	784,349	609,000

2024 Budgeted Revenues includes new billing rate structure for Sewer Consolidation Program

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.

RESPONSIBILITIES

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. The Collection Department performs annual maintenance on all sewer collection pipes through jetting and swabbing of the lines. The Department also performs any required repairs of the infrastructure.

PRIOR YEAR ACCOMPLISHMENTS

- Cleaned sewer mains throughout Town, focusing on problem areas, heavy grease areas and aging pipes
 - Assisting with the Development and Engineering of the Troyer Lift Station
-

2024 GOALS

- Develop a defined 3-year rotating sewer main line cleaning program
- Identify aging sewer lines and develop a sewer pipe replacement program

UTILITIES FUND

EXPENSES

SEWER COLLECTION

ACCOUNT	DESCRIPTION	2024 BUDGET		2023 BUDGET		2022 ACTUAL		2022 BUDGET
PERSONNEL - WAGES								
002-063-5120	FULL-TIME WAGES	83,000		47,000		39,648		47,000
002-063-5121	PART-TIME WAGES	0		8,000		7,663		8,000
002-063-5123	OVERTIME WAGES	2,000		1,000		1,107		5,500
PERSONNEL - WAGES TOTAL		85,000		56,000		48,418		60,500
PERSONNEL - BENEFITS								
002-063-5150	HEALTH/DENTAL	15,900		8,750		7,795		10,000
002-063-5151	LIFE/LTD INSURANCE	364		250		185		1,000
002-063-5152	FICA/MEDICARE	6,525		4,500		3,901		4,628
002-063-5153	ICMA 401K	4,300		2,750		2,217		2,625
002-063-5155	WORKERS COMP. INSURANCE	1,700		1,500		706		2,200
002-063-5156	UNEMPLOYMENT INSURANCE	175		200		119		200
PERSONNEL - BENEFITS TOTAL		28,964		17,950		14,923		20,653
OPERATING EXPENSES & PROFESSIONAL FEES*								
002-063-5202	OPERATING SUPPLIES	15,000		15,000		7,594		13,000
002-063-5203	SYSTEM MAINTENANCE	10,000		10,000		53,492		10,000
002-063-5204	POSTAGE	750		588		572		800
002-063-5206	UTILITIES COLLECTION	20,000		25,000		0		8,000
002-063-5207	TRAVEL & TRAINING	500		500		135		0
002-063-5208	PRINTING & PUBLISHING	200		0		124		500
002-063-5209	PROFESSIONAL SERVICES*	7,500	*	7,500		4,757		10,000
002-063-5211	LIABILITY INSURANCE	9,600		8,000		5,362		6,000
002-063-5214	AUDIT FEES*	3,250	*	3,000		2,696		2,500
002-063-5219	UNIFORMS & CLEANING	500		500		100		800
002-063-5221	REPAIR & MAINT VEHICLE	3,100		4,000		2,425		2,000
002-063-5223	REPAIR & MAINT/STREETS	20,000		20,000		3,355		10,000
002-063-5226	CONTRACT CLEANING*	23,000	*	23,000		15,803		20,000
002-063-5236	TELEPHONE	2,000		1,500		1,428		500
OPERATING EXPENSES & PROFESSIONAL FEES*		115,400		118,588		97,843		84,100
CAPITAL PROJECTS								
002-063-5237	5-2-1 DRAINAGE	6,000		0		6,000		7,500
002-063-5844	COMPUTER HARDWARE SOFTWARE	0		0		0		2,000
002-063-5847	SEWER TRANSFER LIFT STATION	348,000		348,000		0		0
CAPITAL PROJECTS TOTAL		354,000		348,000		6,000		9,500
TOTAL EXPENSES		583,364		540,538		167,184		174,753

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.

RESPONSIBILITIES

- The Treatment Department is responsible for treating the Town's raw sewage through the use of a sewer lagoon system.
 - Testing the processed water to make sure it complies with the Colorado Department of Public Health & Environment (CDPHE) requirements before diffusing into the Colorado River
 - Maintenance and repair of 5 sewage lift stations
-

2024 GOALS

- Identify sources of high Biological Oxygen Demand (BODs) and mitigate them through the use of pre-treatment systems
 - Clean and maintain the Headworks Building Wet Well
 - Complete the Troyer Lift Station Project
 - Assist with the development of the Sewer Transfer Station Project
 - Develop monthly lift station maintenance Standard Operating Procedures
 - Continue to be in compliance with CDPHE discharge requirements
-

2024 PROJECTS

- North River Road Transfer Station (Troyer Lift Station)

UTILITIES FUND

EXPENSES

SEWER TREATMENT

ACCOUNT	DESCRIPTION	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2022 BUDGET
PERSONNEL - WAGES					
002-062-5120	FULL-TIME WAGES	126,000	110,000	104,145	113,000
002-062-5121	PART-TIME WAGES	4,000	6,200	6,314	5,300
002-062-5123	OVERTIME WAGES	3,000	5,000	2,147	5,500
PERSONNEL - WAGES TOTAL		133,000	121,200	112,606	123,800
PERSONNEL - BENEFITS					
002-062-5150	HEALTH/DENTAL	18,700	19,000	17,317	22,000
002-062-5151	LIFE/LTD INSURANCE	530	500	478	650
002-062-5152	FICA/MEDICARE	10,200	9,600	9,115	9,471
002-062-5153	ICMA 401K	6,200	6,000	5,665	5,925
002-062-5155	WORKERS COMP. INSURANCE	2,600	1,200	594	1,900
002-062-5156	UNEMPLOYMENT INSURANCE	275	350	264	475
PERSONNEL - BENEFITS TOTAL		38,505	36,650	33,433	40,421
OPERATING EXPENSES & PROFESSIONAL FEES*					
002-062-5202	PLANT SUPPLIES	30,000	30,000	27,562	20,000
002-062-5203	REPAIR & MAINT-BLDG	250	0	0	3,000
002-062-5204	POSTAGE	750	1,000	572	800
002-062-5206	UTILITIES	14,000	11,000	15,247	10,000
002-062-5207	TRAVEL & TRAINING	500	500	2,012	500
002-062-5208	PRINTING & PUBLSHG	150	0	124	500
002-062-5209	PROFESSIONAL SERVICES*	4,500	4,000	4,434	43,000
002-062-5210	LAB FEES	3,200	3,169	2,444	4,000
002-062-5211	LIABILITY INSURANCE	9,360	7,800	5,362	6,000
002-062-5214	AUDIT FEES*	3,250	3,000	2,696	2,500
002-062-5216	SOLAR UTILITY CREDITS	300	0	654	0
002-062-5218	GASOLINE/DIESEL	3,200	3,200	2,967	3,000
002-062-5219	UNIFORMS	600	600	500	800
002-062-5221	REPAIR & MAINT-VEH	7,000	7,000	4,009	2,500
002-062-5223	REPAIR & MAINT - PLANT	2,000	0	6,954	0
002-062-5226	CONTRACT CLEANING	30,000	20,000	0	20,000
002-062-5236	TELEPHONE (LAGOON)	2,700	2,592	2,471	2,500
002-062-5244	PERMITS	100	0	25	2,500
002-062-5840	VEHICLES	25,000	60,000	0	0
002-062-5843	PLANT IMPROVEMENTS	20,000	20,000	2,642	16,000
OPERATING EXPENSES & PROFESSIONAL FEES*		156,860	173,861	80,675	137,600
SPECIAL PROJECTS					
002-062-5841	SEPTIC ELIMINATION PROGRAM	1,400	1,400	2,000	10,000
SPECIAL PROJECTS - TOTAL		1,400	1,400	2,000	10,000
TOTAL EXPENSES		329,765	333,111	228,714	311,821

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 sizes of 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.

RESPONSIBILITIES

- Provide exceptional water to Town residents and visitors
- The treatment of raw water to meet or exceed CDPHE requirements
- Maintain and improve all water sources and infrastructure in the Town's watershed
- Maintain and improve the water distribution system

PRIOR YEAR ACCOMPLISHMENTS

- Started a Hydraulic Modeling Project with J.U.B. Engineering
- Completed numerous maintenance and upgrade projects on the watershed and raw water collection systems from the springs
- Completed repairs on plant backwash ponds
- Water Plant Supervisory Control & Data Acquisition (SCADA) computer system upgrade
- Upgraded house water chlorine residual analyzer
- Upgraded finish water PH, chlorine, and turbidity analyzer

2024 GOALS

- Continue with the Water Meter Replacement Program
- Implement a fire hydrant flushing program based on the Hydraulic Modeling study
- Implement a valve exercise program
- Map the irrigation raw water pipes and laterals and develop maintenance Standard Operating Procedures
- Improvements to the watershed and mapping of raw water infrastructure
- Continue to assist the Geographic Information Systems (GIS) Department with locating and verifying water infrastructure

2024 CAPITAL PROJECTS

- Water and Sewer Fee Rate Upgrade
- Water Meter upgrade (to be completed over five years)

WATER FUND

FUND BALANCE				
	2024 Budget	2023 Budget	2022 Actual	2021 Actual
Beginning Fund Balance	2,375,295	2,754,418	2,795,888	2,260,353
Net Change in Available Fund Balance	-329,990	-379,123	-41,470	535,535
Ending Fund Balance	2,045,305	2,375,295	2,754,418	2,795,888

FUND BALANCE DETAIL				
	2024 Budget	2023 Budget	2022 Actual	2021 Actual
Assigned Tap Fees - Capital Improvement	600,000	600,000	571,000	571,000
Membrane Replacement - \$15,000 / Year	210,000	195,000	180,000	165,000
Solar Lease Buyout	0	57,756	76,111	110,185
Unassigned Fund Balance	1,235,305	1,522,539	1,927,307	1,949,455
Ending Fund Balance	2,045,305	2,375,295	2,754,418	2,795,640

Water Fund Revenue to Expenses Summary

Revenues by Source				
Description	2024 Budget	2023 Budget	2022 Actual	2021 Actual
Charges for Services	1,085,500	1,078,500	1,235,960	1,269,882
Interest and Rentals	48,000	1,000	30,931	29,310
Miscellaneous	500	500	-	1,000
	1,134,000	1,080,000	1,266,891	1,300,192

Expenses by Type				
Description	2024 Budget	2023 Budget	2022 Actual	2021 Actual
Personnel, Wages	370,000	363,118	304,652	322,315
Personnel, Benefits	109,453	115,200	90,056	113,870
Purchased Professional Services	75,500	73,182	22,595	19,294
Operating Expenses	341,294	333,837	302,510	197,980
Capital Expenses	517,743	573,786	588,548	110,698
Special Projects	50,000	-	-	500
	1,463,990	1,459,123	1,308,361	764,657

NET CHANGE IN AVAILABLE FUNDS -329,990 -379,123 -41,470 535,535

WATER FUND

REVENUE

WATER TREATMENT & DISTRIBUTION

		2024	2023	2022	2022
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	ACTUAL	BUDGET
CHARGES FOR SERVICE					
004-000-3608	SALE OF ASSETS	0	0	0	0
004-000-3811	WATER SERVICE FEES	1,060,000	1,060,000	1,050,503	1,060,000
004-000-3813	WATER TAP FEES	15,000	15,000	151,500	15,000
004-000-3814	PENALTY FEES	9,000	2,000	10,857	2,000
004-000-3815	METERS PARTS/LABOR	1,500	1,500	23,100	1,500
CHARGES FOR SERVICE TOTAL		1,085,500	1,078,500	1,235,960	1,078,500
INTEREST INCOME					
004-000-3601	INTEREST	48,000	1,000	30,931	1,000
INTEREST INCOME TOTAL		48,000	1,000	30,931	1,000
MISC REVENUE					
004-000-3607	MISC REVENUE	500	500	0	500
MISC REVENUE TOTAL		500	500	0	500
TOTAL REVENUE		1,134,000	1,080,000	1,266,891	1,080,000

WATER FUND

EXPENSES

WATER TREATMENT & DISTRIBUTION

ACCOUNT	DESCRIPTION	2024	2023	2022	2022
		BUDGET	AMENDED	ACTUALS	BUDGET
PERSONNEL - WAGES					
004-061-5120	FULL-TIME WAGES	317,000	340,000	281,755	310,000
004-061-5121	PART-TIME WAGES	37,000	13,854	13,978	17,000
004-061-5123	OVERTIME WAGES	16,000	9,264	8,920	8,000
PERSONNEL - WAGES TOTAL		370,000	363,118	304,653	335,000
PERSONNEL - BENEFITS					
004-061-5150	HEALTH/DENTAL	56,300	61,000	47,677	63,500
004-061-5151	LIFE/LTD INSURANCE	1,411	1,800	1,206	5,400
004-061-5152	FICA/MEDICARE	28,000	29,000	23,835	25,628
004-061-5153	ICMA 401K	15,850	18,000	14,856	15,900
004-061-5155	WORKERS COMP. INSURANCE	7,200	4,200	1,753	7,000
004-061-5156	UNEMPLOYMENT INSURANCE	692	1,200	729	1,250
PERSONNEL BENEFITS TOTAL		109,453	115,200	90,056	118,678
OPERATING EXPENSES & PROFESSIONAL FEES*					
004-061-5201	OFFICE SUPPLIES	500	500	67	1,000
004-061-5202	OPERATING SUPPLIES	50,000	48,670	49,379	30,000
004-061-5203	REPAIR & MAINT-BLDG	5,400	5,396	4,005	5,000
004-061-5204	POSTAGE	3,000	2,475	2,375	3,500
004-061-5205	DUES & SUBSCRIPTIONS	500	250	445	500
004-061-5206	UTILITIES	10,000	5,942	6,123	15,000
004-061-5207	TRAVEL & TRAINING	3,000	3,060	3,315	700
004-061-5208	PRINTING & PUBLSHG	900	860	1,524	600
004-061-5209	PROFESSIONAL SERVICES*	65,000	* 65,000	13,842	45,000
004-061-5210	REPAIR & MAINT-EQUIP	31,500	29,216	24,983	15,000
004-061-5211	LIABILITY INSURANCE	46,544	38,787	27,705	26,000
004-061-5212	LAB FEES*	6,000	* 3,682	5,194	4,000
004-061-5214	AUDIT*	4,500	* 4,500	3,559	3,300
004-061-5215	METER REPAIR	50,000	45,285	39,729	250,000
004-061-5216	UTILITY SOLAR CREDITS	300	1,157	654	-15,000
004-061-5218	GASOLINE & DIESEL	11,000	12,471	11,293	6,500
004-061-5219	UNIFORMS & CLEANING	1,500	1,379	1,215	2,000
004-061-5220	WATER LINE REPAIR	50,000	50,909	42,379	60,000
004-061-5221	REPAIR MAINT. - VEHICLE	17,400	22,624	17,923	7,500
004-061-5222	HEAVY EQUIPMENT REPAIR	0	0	0	7,500
004-061-5223	REPAIR & MAINT/STS	11,000	10,918	16,429	6,000
004-061-5236	TELEPHONE	6,600	6,410	6,717	9,000
004-061-5240	RAW WATER REPAIR	15,000	8,884	6,604	15,000
004-061-5241	MONITORING-WATER SHED	900	840	900	5,000
004-061-5242	BACKFLOW PREVENTION	0	0	0	1,000

004-061-5243	HEAVY EQUIPMENT RENTAL	5,000		2,352		4,416		10,000
004-061-5244	PERMITS	1,250		3,693		3,638		1,250
004-061-5246	LEASE PAYMENTS-SOLAR PANELS	0		22,831		21,744		24,000
004-061-5261	SMALL EQUIPMENT	5,000		4,468		5,414		8,500
004-061-5844	COMPUTER HARDWARE SOFTWARE	0		0		0		8,000
004-061-5845	FIRE MITIGATION	10,000		4,460		3,186		10,000
004-061-5862	RUEDI WATER MAINTENANCE COSTS	5,000		0		348		0
OPERATING EXPENSES & PROFESSIONAL FEES* TOTAL		416,794		407,019		325,105		565,850

CAPITAL EQUIPMENT

004-061-5227	BOND DEBT-PRINCIPAL	416,747		415,764		350,354		350,354
004-061-5228	BOND DEBT-INTEREST	65,996		63,022		84,315		71,258
004-061-5299	CAPITAL EQUIPMENT	0		0		71,672		0
004-061-5405	DEPRECIATION-EQUIPMENT	0		0		16,382		0
004-061-5841	VEHICLE	0		60,000		40,405		0
004-061-5856	WATER TREATMENT PLANT EQUIP	0		0		13,298		0
004-061-5866	WATER LINE/PLANT IMPROVEMENT	35,000		35,000		12,122		30,000
CAPITAL EQUIPMENT TOTAL		517,743		573,786		588,548		451,612

SPECIAL PROJECTS

004-061-5217	WATER CONSERVATION PROGRAM	0		0		0		500
004-061-5209	PROF SERVICES* - HYDRAULIC STUDY	50,000	*	0		0		0
SPECIAL PROJECTS - TOTAL		50,000		0		0		500

TOTAL EXPENSES		1,463,990		1,459,123		1,308,362		1,471,640
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Water Hydraulic Study - 004-061-5209 60% Town / 40% DOLA \$ 30,000 \$ 20,000

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						
	2024		2023		2022	
	BUDGET		BUDGET		ACTUAL	
					2021	
					ACTUAL	
Beginning Fund Balance	35,062		41,112		46,889	66,874
Net Change in Available Fund Balance	-12,984		-6,050		-5,777	-19,985
Ending Fund Balance	22,078		35,062		41,112	46,889

FUND BALANCE DETAIL						
	2024		2023		2022	
	Budget		Amended		Actuals	
					2021	
					Actual	
Unassigned Fund Balance	22,078		35,062		41,112	46,889
Ending Fund Balance	22,078		35,062		41,112	46,889

Solid Waste Fund Revenue to Expenses Summary

Revenues by Source				
Description	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Charges for Services	249,800	225,000	230,075	217,541
Miscellaneous	-	-	-	-
	249,800	225,000	230,075	217,541

Expenses by Type				
Description	2024 BUDGET	2023 BUDGET	2022 ACTUAL	2021 ACTUAL
Personnel, Wages	16,000	12,200	12,235	24,267
Personnel, Benefits	4,534	3,550	2,992	7,394
Operating Expenses	242,250	215,300	220,625	205,865
	262,784	231,050	235,852	237,526

NET CHANGE IN AVAILABLE FUNDS (12,984) (6,050) (5,777) (19,985)

SOLID WASTE FUND

REVENUE

Garbage Collection

		2024	2023	2022	2021
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	ACTUAL	ACTUAL
CHARGES FOR SERVICE					
006-000-3831	SOLID WASTE FEES	248,000	0	0	0
006-000-3832	RE-CYCLE FEES	1,800	225,000	230,075	217,541
CHARGES FOR SERVICE TOTAL		249,800	225,000	230,075	217,541
TOTAL REVENUE		249,800	225,000	230,075	217,541

FINAL DRAFT

SOLID WASTE FUND

EXPENSE

GARBAGE COLLECTION

		2024	2023	2022	2022
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	ACTUAL	BUDGET
PERSONNEL - WAGES					
006-000-3831	FULL-TIME WAGES	14,000	3,000	3,294	3,500
006-000-3832	PART-TIME WAGES	2,000	9,200	8,926	5,000
006-064-5123	OVERTIME WAGES	0	0	15	0
PERSONNEL - WAGES TOTAL		16,000	12,200	12,235	8,500
PERSONNEL - BENEFITS					
006-064-5150	HEALTH/DENTAL	2,200	1,700	1,599	1,500
006-064-5151	LIFE/LTD INSURANCE	44	50	24	200
006-064-5152	FICA/MEDICARE	1,250	1,100	942	650
006-064-5153	ICMA 401K	700	200	176	175
006-064-5155	WORKERS COMP INSURANCE	300	450	224	600
006-064-5156	UNEMPLOYMENT INSURANCE	40	50	27	100
PERSONNEL - BENEFITS TOTAL		4,534	3,550	2,992	3,225
OPERATING EXPENSES & PROFESSIONAL FEES*					
006-064-5204	POSTAGE	750	1,200	1,143	1,400
006-064-5208	PRINTING & PUBLSHG	500	0	247	500
006-064-5220	TOWN CLEAN-UP	0	3,500	7,520	3,000
006-064-5224	CONTRACT COLLECTION	240,500	210,000	211,287	208,000
006-064-5236	TELEPHONE	500	600	428	0
OPERATING EXPENSES & PROFESSIONAL FEES*		242,250	215,300	220,625	212,900
TOTAL EXPENSES		262,784	231,050	235,852	224,625