

**Elberta Avenue Intersection Improvements**



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**TOWN OF PALISADE**

**ANNUAL BUDGET**

**FISCAL YEAR 2025**



**Town of Palisade**  
 175 E 3rd Street  
 PO Box 128  
 Palisade, CO 81526  
<https://palisade.colorado.gov>

# TOWN OF PALISADE, COLORADO

2025 BUDGET





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## **ELECTED OFFICIALS**

Mayor, Greg Mikolai

Mayor Pro-Tem, Jamie Somerville

Trustee Rick Fox

Trustee Stan Harbaugh

Trustee Sarah Matchett

Trustee Nicole Maxwell

Trustee Jeff Snook

## **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 & Facilities Director

Brain Flenniken, Public Works Director

Devan Aziz, Community Development 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.

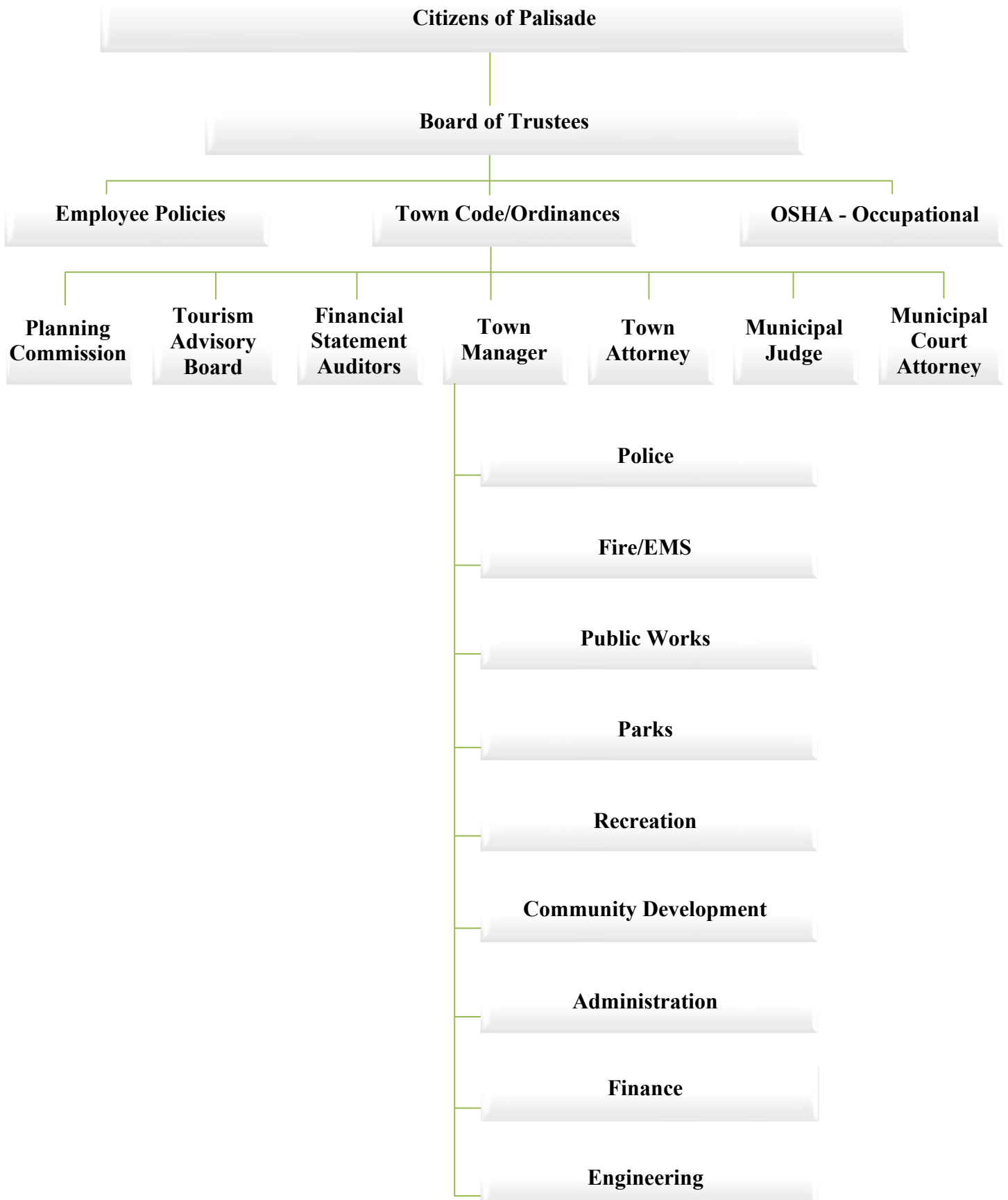
The chief administrator of the Town is the Town Manager. This position serves as the chief budget officer and chief executive for the Town. All operations are overseen and coordinated by the Town Manager using the teamwork and expertise of department directors.

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 2025. This section is called the Government-Wide Summary.

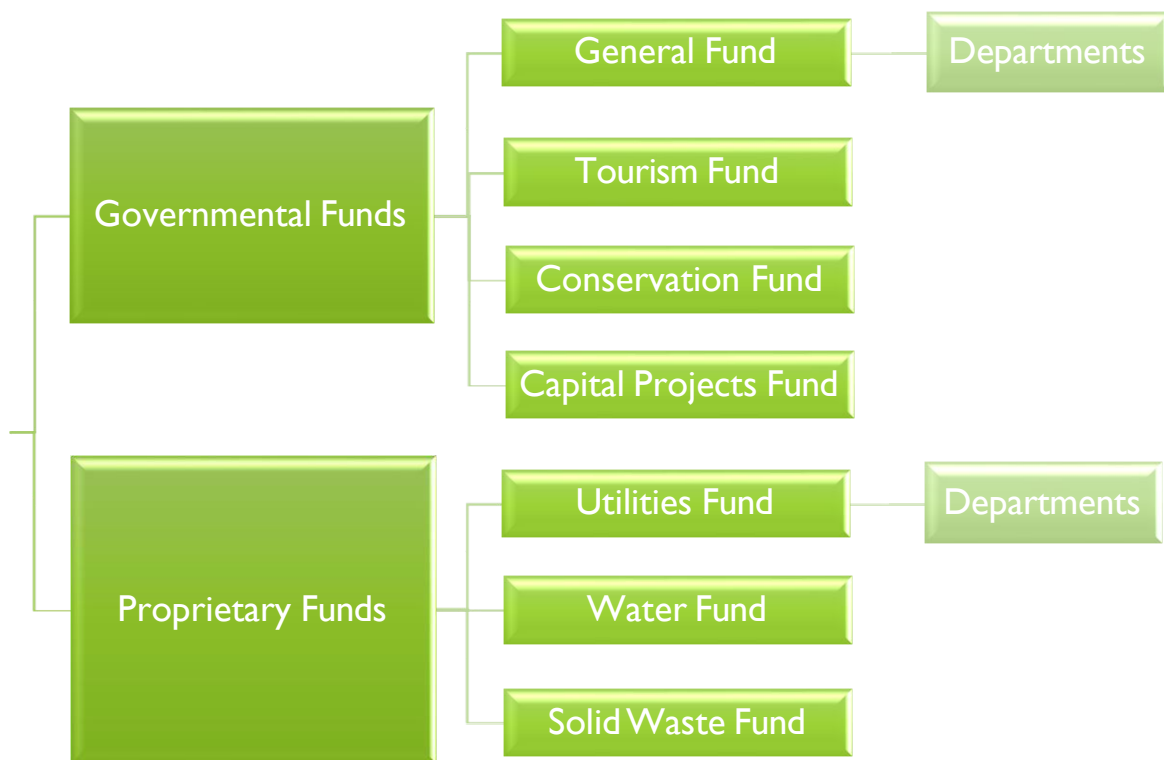
From the Government-Wide Summary, we present the financial information in relation to each type of fund. The Town has two types of funds, governmental and proprietary. The primary difference with each fund is their respective sources of revenue. Governmental funds derive revenue from taxation. The main 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 2025, 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

<b>Expenses 3</b>		<b>6</b>	<b>7</b>	<b>8</b>
		<b>2025</b>	<b>2024</b>	<b>2023</b>
<b>Account 4</b>	<b>Description 5</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
<b>Personnel, Wages 10</b>				
XXX-XXX-XXXX	Account Title	100	115	125
	Category Total 11	100	150	125
<b>Personnel, Benefits</b>				
XXX-XXX-XXXX	Account Title 2	300	325	400
	Category Total	300	325	400
<b>Total Expenses 12</b>		400	475	525

## DESCRIPTIONS OF FIELDS

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

<b>Field Number</b>	<b>Field Title</b>	<b>Description of Field</b>
<b>1</b>	Fund	Indicates the fund or organizational element of the table.
<b>2</b>	Department	Indicates the department or orientation level of the table. This field can refer to the orientation map of a section of the budget.
<b>3</b>	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.
<b>4</b>	Account Number	This column will indicate the general ledger number used in the Town's accounting system to accumulate transactional detail.
<b>5</b>	Account Name	This column will indicate the general ledger account name used in the Town's accounting system to accumulate transactional detail.
<b>6</b>	Current Budget	This column is the amount requested to be appropriated for the current budget.
<b>7</b>	Adopted Last Year's Budget	The data in this column represents the most recently adopted budget.
<b>8</b>	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.
<b>9</b>	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."
<b>10</b>	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.
<b>11</b>	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.

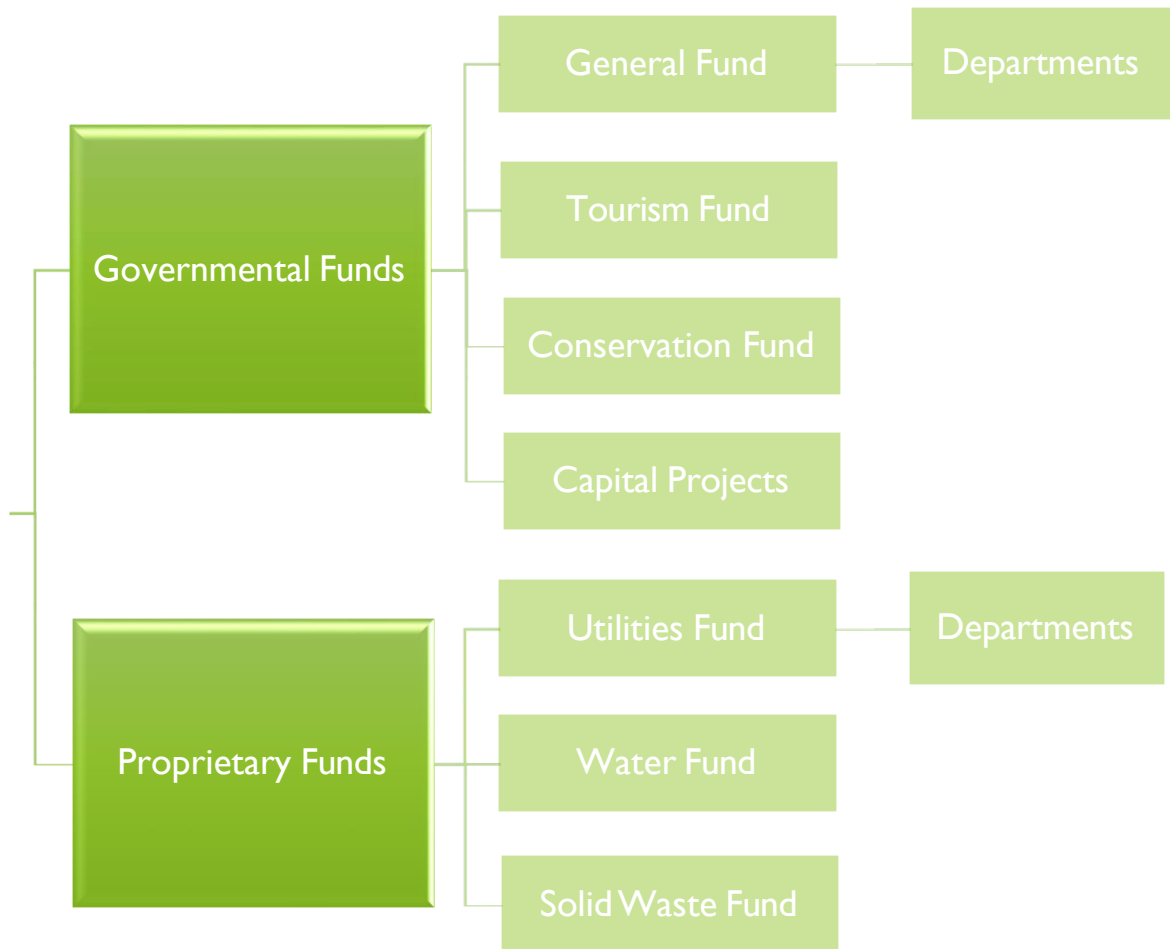
A detailed discussion of revenues and expenditures can be found in the Government-Wide section and again in the Government and Proprietary Funds section.

## 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.

<b>Revenue Category</b>	<b>Description</b>
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 2025. This results in a single-year revenue increase for the projected expenditures. This means the expected revenues for 2025 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.

## 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.

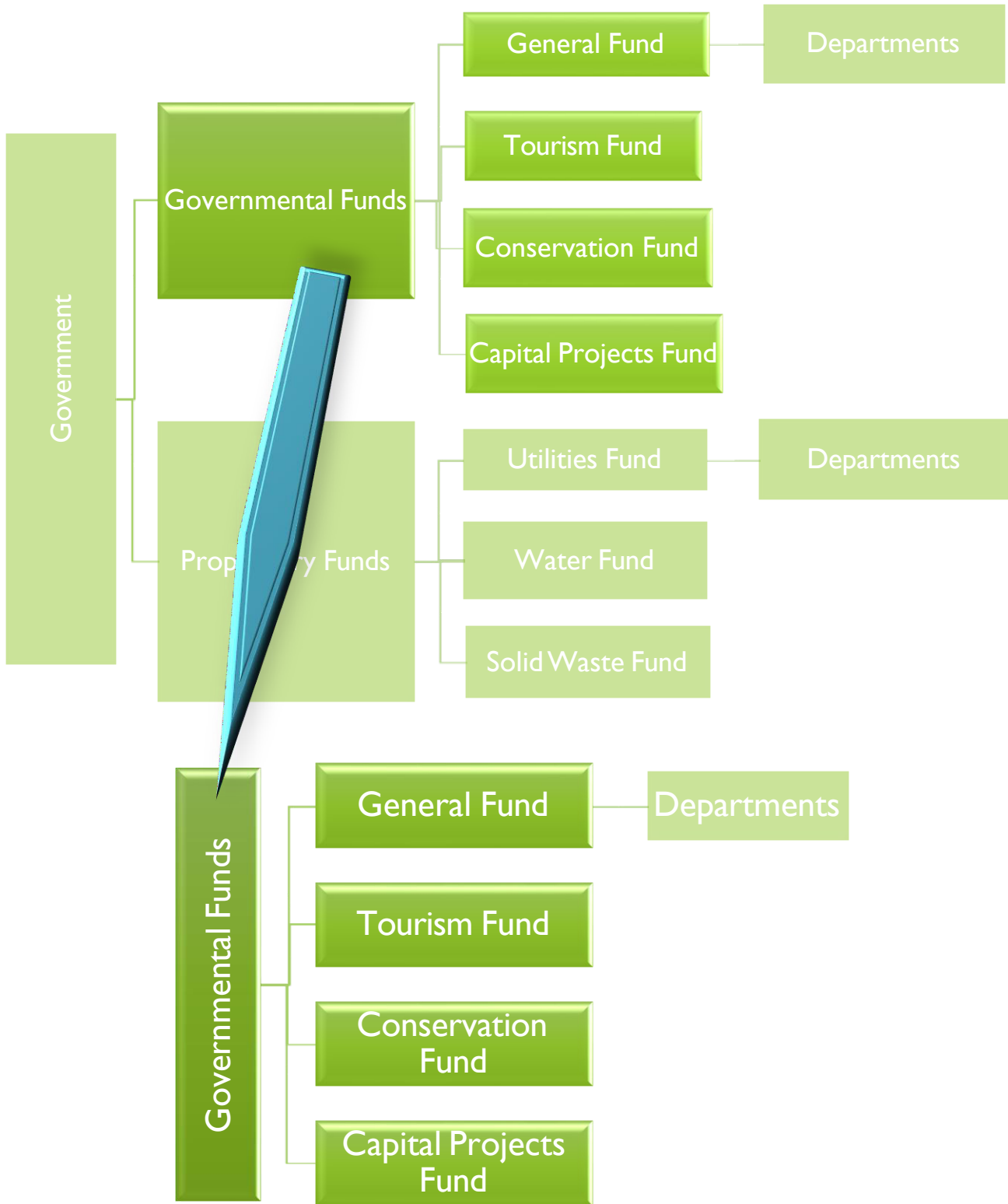
The General Fund is the main operating fund for the Town to provide government services to the public. This is the largest fund in the finance structure and is subdivided into various departments for increased resource control, accountability, and mission segregation.

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.

ORIENTATION MAP





## 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 2025 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.

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## ADMINISTRATION

The administration office includes the Finance Department and the Clerk Department.

The Finance Department's mission is to support all departments and functions of the Town with information and financial services; design and implement internal controls that safeguard public assets and increase the effectiveness of services provided; to provide publicly accessible financial reporting in accordance with United States GAAP; to administer grant reporting; and to oversee the Town's information system infrastructure.

Finance is responsible for payment collections & postings, utility billing, payroll processing, budgeting, accounts payable, and banking, and oversees all audits, including the annual Town Financial Audit for the Board of Trustees.

The Clerk Department is responsible for a variety of tasks that require knowledge of every department within the Town. As the faces of Town Hall, the Administrative team is the front line of communications with our citizens in all areas.

The Clerk is responsible for generating true and accurate records of all official public meetings and to record & maintain all rules, ordinances, and resolutions adopted by the Board of Trustees. Additionally, the department's duties include acting as the official custodian of all official Town documents & records (this duty includes complying with public records inspection requests in compliance with the Colorado Open Records Act, Article 72 of Title 24. The Act provides that "all public records are open for inspection by any person at reasonable times," unless otherwise provided by the Open Records Act itself or other law.), conducting all regular and special elections held by the Town, overseeing all licensing procedures as set forth by State statutes and Town Ordinances (including business licensing, liquor licensing, and marijuana licensing), maintaining cemetery records (including all sales), Palisade Municipal Court, and shared duties with the Parks Department in organizing special events run by the Town of Palisade.

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## 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.

The Palisade Municipal Cemetery is approximately 9 acres of irrigated land that employs one full time year-round Cemetery Caretaker within the Parks Department. This position is supported by Town Administration under the Town Clerk to maintain all records and documentation.

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## COMMUNITY DEVELOPMENT

Following the successful completion of the Palisade Game Plan in 2023, the department has been actively working on implementing its recommendations. We have been systematically reviewing and updating the Land Development Code in collaboration with the Planning Commission and Board of Trustees. This ongoing process ensures that our regulations align with the vision and goals set forth in the Palisade Game Plan. The Community Development Department is improving and simplifying our services. This means it will be easier for residents and businesses to get information, schedule meetings, submit applications, and make payments online. Customer service remains a top priority for the Community Development Department.

We are implementing new strategies to keep the community engaged in ongoing planning and development decisions through virtual and physical open houses. In collaboration with other Town departments and economic development consultants, we are working on targeted initiatives to attract and retain businesses that align with Palisade's character and economic goals. The Community Development Department is dedicated to balancing growth with preservation, ensuring that Palisade maintains its unique charm while adapting to the needs of a changing world. Our 2025 budget reflects these commitments and provides the resources necessary to continue our vital work for the Town of Palisade.

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## RESPONSIBILITIES

Community Development provides direct assistance with planning clearance requests. We also offer information on property-related matters such as land use, setbacks, fencing, and signage. Additionally, the department supports the Board of Trustees, Planning Commission, and Board of Adjustment with technical expertise. The department facilitates long-term planning efforts for the town, promotes economic development initiatives, and participates in regional planning efforts, including transportation and county-wide initiatives. We also assist in grant writing efforts to secure funding for various projects and initiatives that benefit the community.

The Community Development Department utilizes Geographic Information Systems (GIS) to support data-driven decision-making and enhance planning processes. Our full-time GIS Administrator maintains a geospatial database that includes land use, zoning, infrastructure, and demographic data and provides interdepartmental support to Public Works, Fire, Police, Parks, and Administration. We also offer interactive web-based mapping applications, allowing staff and the public to visualize spatial data easily. By leveraging GIS technology, we ensure that Palisade's planning and development decisions are based on accurate, comprehensive, and up-to-date information.

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## 2025 GOALS

Enhance connectivity and active transportation within Town limits.

Define district boundaries, inventory infrastructure, and create maps for Palisade Pipes & Laterals.

Strengthen partnerships to identify and pursue relevant grants for capital improvement projects.

Develop training and outreach initiatives to enhance GIS capacity among staff & the public.

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## COURT

Palisade Municipal Court was established to function within the local jurisdictions according to state statutes. Municipal courts only handle cases of municipal ordinance violations within the city limits. Under C. R. S. 13–10–101, municipal courts are established as courts of records and handle cases pertaining to:

- Zoning violations
- Traffic tickets
- Animal control matters
- Parking
- Shoplifting
- Minor in Possession (MIP) Violations
- Juvenile violations, including harassment and disorderly conduct

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.

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## FACILITIES

The Building Maintenance Program focuses on the upkeep and appearance of all Town owned facilities. Providing safe and welcoming facilities is a core function of the Town.

Many of the Town owned facilities are in need of capital upgrades or replacement due primarily to their age. Modern demand for efficient climate control is often a significant challenge due to the functional ability of certain structures. Modern upgrades often pose significant challenges based on the unique architectural nuances of these older buildings. These challenges routinely increase the complexity of any upgrade and in turn increase the overall cost.

The Facilities Department strives to keep its facilities operating at their functional best. The nexus of maintaining historical buildings while adhering to modern demand and regulation has created a challenge that's not unique only to Palisade.

Facilities owned by the Town include the new Palisade Health Clinic, newly remodeled historical High School Gymnasium, Veterans Memorial Community Center, Palisade Pool and locker rooms, Fire Station, Police Station, Town Hall, Annex building, Water Treatment building, Sewer treatment building, Town Shops building, and various storage buildings.

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## 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

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## 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.

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## 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.

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## 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.

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## 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.

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## 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.



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## PARKS

The Parks Department provides clean, safe, and maintained areas at:

- Riverbend Park
- Veterans Memorial Park
- Peachbowl Park
- Palisade Swimming Pool
- Main Street Town Plaza
- Bike Skills Park
- Skate Park
- Seasonal flower beds
- Additional areas - Independent Park, Civic Center campus, Health Clinic and Hwy 6 landscaping

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## RESPONSIBILITIES

- Ensure a clean and safe park environment for community members and visitors to enjoy
- 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 methods
- Maintenance of restrooms, shade structures, picnic tables, benches, fencing, etc.
- Routine safety inspections of playground equipment and park facilities
- General care of the Town's tree canopy - planting, pruning, and removal when necessary
- Trash removal in all Town owned parks and open spaces
- 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
- 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

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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.

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## 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.

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## 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.

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## POOL

The Town owns and operates an outdoor warm water pool during the summer months for the public to enjoy. The main pool features up to six lap lanes, a diving board, and has both shallow and deep ends. There is a kiddy pool that's separate from the main pool. The pool was constructed in the 80's and has been a staple in the community ever since.

The locker rooms received a much-needed remodel in 2019, and the pool infrastructure continues to receive upgrades as needed.

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## 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.

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## 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
- Peachfest Ice Cream Social
- Palisade Sunday Farmers Market
- Trick-or-Treat Street
- July 4<sup>th</sup> Parade and Park Festivities
- Parades

The Events Department assists 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
- Vintage Motorcycle show
- Brews & Cruise
- Sing up the Sun
- Lavender Fest
- Tour de Vineyards
- Peachfest
- Peachy 5&10K Fun Run
- Winefest
- Palisade Art Festival
- Ice Bowl disc golf tournament
- Grand Valley Half Marathon
- Colorado State Disc Golf Championship
- Palisade Highschool Marching Band Car Show

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## BLUEGRASS FESTIVAL

The Palisade Bluegrass Festival is a very popular, well attended event that highlights bluegrass music for 3 days in beautiful Riverbend Park. Historically this event generates revenue for the Town 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. New for the 2023 festival, the Board of Trustees approved a multiyear contract with Mountain Groove Productions to oversee most aspects of the logistics and subcontracting for the event. This allowed Town staff to focus more on Park improvements and enhancements for the festival. The Town is now paid on a per ticket basis from Mountain Groove Productions to generate revenue for the General Fund from the event.

## PALISADE SUNDAY FARMERS MARKET

The Palisade Sunday Farmers Market continues to receive local and national acclaim. The Market continues to operate on a wait list system for vendors trying to be a part of the Market's success. The Market's footprint is at full capacity and requires weekly attention to vendor cancelations and weekly drop-ins. The Market Coordinator

and staff work continuously to make sure the Palisade Sunday Farmers Market is the best Market around!

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## RESPONSIBILITIES

- Continue the success of the Palisade Bluegrass Festival.
  - 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 4<sup>th</sup> celebration, Peachfest Ice Cream Social, and Trick-or-Treat Street to bring the community together with family-friendly fun.
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## 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. The Streets department is also responsible for street sweeping operations, street sign installation and maintenance as well as the upkeep of Town owned parking lots.

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## 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 is responsible for maintaining 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.

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## TREATMENT DEPARTMENT 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
- Maintenance and repair of all lagoon infrastructure including headworks wet well, aerators, transfer pumps, step screen and screen press, chlorine injection and dechlorination systems, and effluent discharge diffuser.



## WATER DEPARTMENT

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 distribute water that meets or exceeds the standards set by the Colorado Department of Public Health and Environment.

The distribution system includes over fourteen hundred metered connections. 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 and pipe sizes ranging from 2 inches up to 18 inches.

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## 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
-

## Governmental Revenue to Expense Summary by Fund Type

<b>Revenues</b>			
	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>Fund Type</b>			
* General Fund (Operations)	7,240,450	7,604,275 *	9,922,132
Tourism Fund	100,000	100,000	116,462
Conservation Fund	26,000	24,000	36,277
	7,366,450	7,728,275	10,074,871
Capital Projects Fund	3,070,000	2,650,000	2,500,000
Capital Equipment Requested		-	
	3,070,000	2,650,000	2,500,000
<b>Expenses</b>			
	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>Fund Type</b>			
General Fund (Operations)	6,829,386	7,486,950	5,488,619
Tourism Fund	90,000	90,000	68,621
Conservation Fund	-	-	37,500
	6,919,386	7,576,950	5,594,740
Capital Projects Fund	3,070,000	2,650,000	5,114,708
** Capital Equipment Purchased	176,000	278,000	458,256
	3,246,000	2,928,000	5,572,964

\* 2023 Includes \$1.2M in Federal Grant Revenue and has \$1M more in Sales Tax Revenue than 2024 due to Consumer Spending drop and GJ Marijuana stores opening

\*\* See Capital Equipment Report for Details of Proposed Purchases.

## 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.

Governmental and Proprietary Funds by Fund Type			
Revenues	2025 BUDGET	2024 BUDGET	2023 ACTUALS
Description			
* GOVERNMENTAL FUNDS	10,436,450	10,378,275	12,574,871
** PROPRIETARY FUNDS	2,760,800	2,825,259	2,239,825
	13,197,250	13,203,534	14,814,696
* Includes Capital Project Funding for Clinic & Stree Projects completed in 2023			
** Includes approved Sewer Rate changed for Feb 2024			
Expenses	2025 BUDGET	2024 BUDGET	2023 BUDGET
Description			
* GOVERNMENTAL FUNDS	9,989,386	10,226,950	10,709,448
PROPRIETARY FUNDS	2,582,313	2,789,903	1,908,891
	12,571,699	13,016,853	12,618,339
* Completed Capital Projects Spending for Clinic, Gym, Infrastructure in 2023 less Projects in '24			

**ESTIMATED CASH BALANCE**

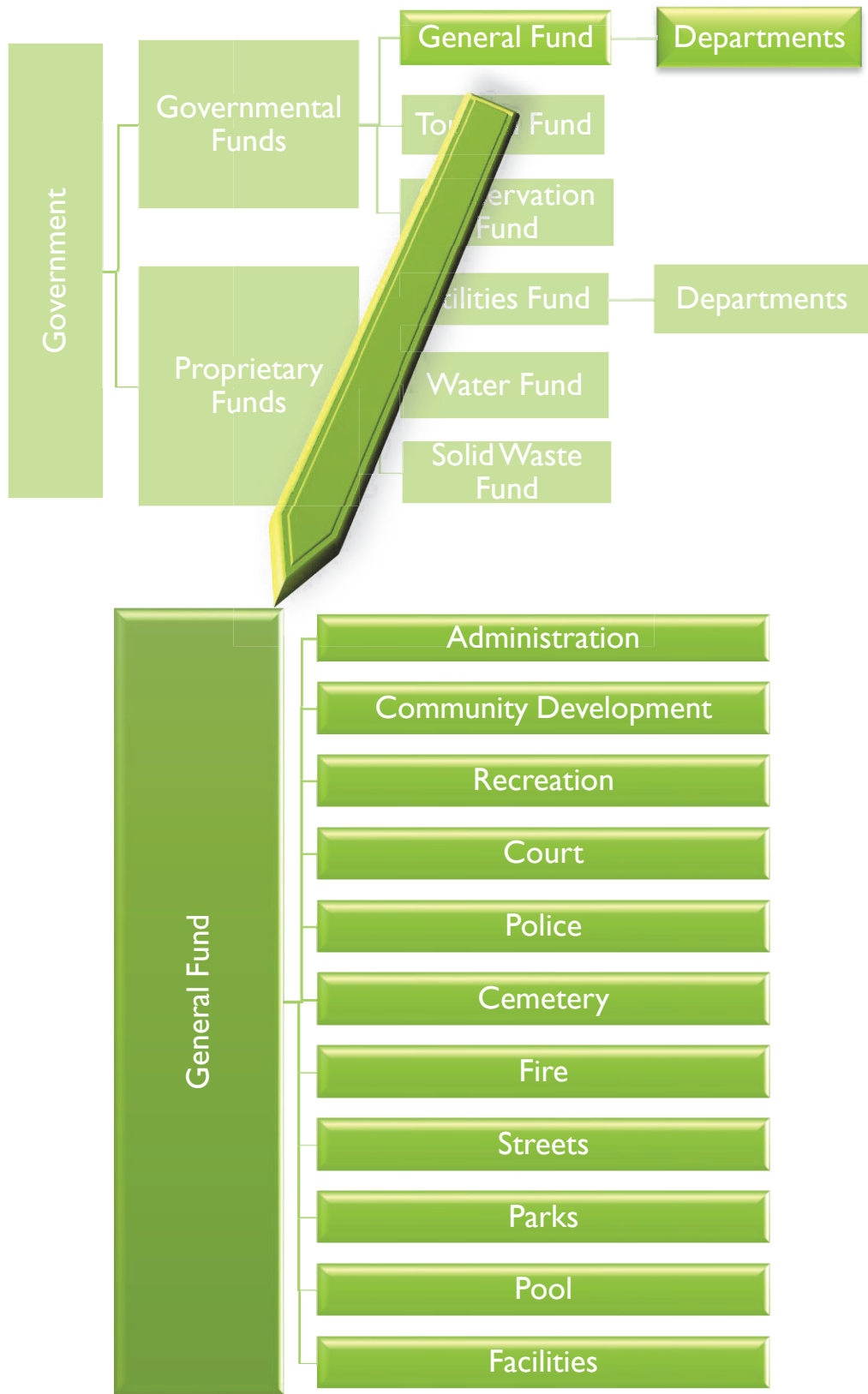
	<b>09.30.24 ESTIMATED *</b>	<b>2023 ACTUAL</b>	<b>2022 ACTUAL</b>
Cash Balance	18,185,554	17,939,256	16,685,053

**CASH BALANCE DETAIL**

Restricted for TABOR	204,432	230,360	151,021
Restricted Traffic Impact Fees	-	-	-
Non Spendable	-	20,000	70,000
Cemetery Perpetual Care	137,286	133,287	129,405
Operating Reserve	1,703,597	1,919,668	1,258,509
Unassigned	16,140,241	15,635,941	15,076,118

\* Unreconciled balance based on bank statement

ORIENTATION MAP



## 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 2025 budget, there is a small decrease in revenue from tax. In 2024, 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 2025 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 Revenue by Department

<b>Revenues by Source</b>			
<b>Description</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
Tax	5,450,000	5,922,500 *	6,912,169
Licenses	33,500	33,500	72,538
Intergovernmental Revenues	543,500	536,200	1,685,651
Charges for Services	441,200	341,975	385,521
Fines, Forfeits, and Assessments	13,500	12,000	14,018
Interest and Rentals	500,000	480,000	522,487
Donations	4,000	4,000	32,136
Miscellaneous	108,750	96,100	140,851
Other Revenue Sources	178,000	178,000	156,761
	<u>7,272,450</u>	<u>7,604,275</u>	<u>9,922,132</u>

\* Includes \$850,000 for Capital Projects for 2024

**GENERAL FUND**

**REVENUES**

**GENERAL REVENUES**

ACCOUNT	DESCRIPTION	2025 BUDGET	2024 BUDGET	2023 ACTUAL
<b>TAXES</b>				
001-000-3101	PROPERTY TAXES	675,000	660,000	536,432
001-000-3102	SPEC OWNERSHIP TAX	62,500	60,000	69,037
001-000-3104	SALES TAX **	4,600,000	5,100,000	6,174,621
001-000-3105	CIGARETTE TAX	2,500	2,500	4,496
001-000-3106	FRANCHISE TAX	110,000	100,000	127,583
TAXES TOTAL		5,450,000	5,922,500	6,912,169
<b>LICENSES</b>				
001-000-3201	BUSINESS LICENSES	30,000	30,000	43,130
001-000-3202	LIQUOR LICENSES	3,000	3,000	3,820
001-000-3203	PERMITS	500	500	25,588
LICENSES TOTAL		33,500	33,500	72,538
<b>INTERGOVERNMENTAL REVENUES</b>				
001-000-3107	SEVERANCE TAX	20,000	15,000	35,136
001-000-3108	MINERAL LEASE TAXES	10,000	10,000	23,501
001-000-3302	APP MV REGISTRATIONS	4,000	4,000	6,727
001-000-3303	MOTOR VEH HWY TAX	2,500	2,700	2,920
001-000-3304	HUTF/HIWAY USERS TAX FUND	70,000	65,000	78,554
001-000-3305	COUNTY ROAD & BRIDGE	7,000	6,000	4,199
001-000-3307	FEDERAL GRANT	0	0	1,000,000
001-000-3308	STATE GRANTS	0	0	167,327
001-000-3311	PRFPD REIMBURSEMENT OPERATING	148,000	180,000	138,600
001-000-3312	PRFPD REIMBURSEMENT CAPITAL	10,000	13,500	9,400
001-000-3313	MESA CNTY PUBLIC SAFETY ALLOCA	240,000	240,000	219,287
001-000-3315	EL POMAR EQUIPMENT GRANT	0	0	0
INTERGOVERNMENTAL REVENUES TOTAL		511,500	536,200	1,685,651
<b>CHARGES FOR SERVICE</b>				
001-000-3204	FD - INSPECTIONS	100	0	-674
001-000-3401	CEMETERY-GRAVE LOTS SALES	12,000	12,000	18,400
001-000-3402	CEMETERY-VAULT SALES	500	500	0
001-000-3403	CEMETERY-GRAVE OPENINGS	11,000	11,000	14,525
001-000-3404	CEMETERY-DEVELOPMENT	4,000	4,000	4,670
001-000-3405	CEMETERY - PERPETUAL CARE	10,000	10,000	15,500
001-000-3406	CEMETERY - OVERTIME ASSESS	3,000	3,000	3,850
001-000-3408	POOL USE FEES	36,000	36,000	37,066
001-000-3409	SWIM LESSONS	4,500	0	0
001-000-3411	POOL LOCKER RENTALS	600	0	0
001-000-3412	POOL SPECIAL EVENTS	800	625	530
001-000-3413	EMS FEES	325,000	225,000	251,641
001-000-3415	COMMUNITY CENTER USER FEES	2,000	5,000	4,525



001-000-3417	GYMNASIUM USAGE FEE	1,500	2,000	300
001-000-3418	PARK FEES	6,000	6,000	11,795
001-000-3419	VEH INSPECTION FEES	200	250	180
001-000-3421	SURCHARGE/PD TRAINING	1,000	1,600	1,025
001-000-3422	POLICE COMM SURCHARGE	4,000	4,000	4,040
001-000-3423	ZONING & SUBDVSN FEES	4,000	5,000	4,675
001-000-3425	TRAFFIC IMPACT FEE	0	2,500	0
001-000-3430	RECREATION PROGRAMS	500	500	450
001-000-3431	STREET SID's	13,000	13,000	13,023
001-000-3605	EMS CPR CLASS	1,500	0	0
CHARGES FOR SERVICE TOTAL		441,200	341,975	385,521
<b>FINES, FOREITS, &amp; ASSESMENTS</b>				
001-000-3501	COURT COSTS	1,500	2,000	1,560
001-000-3506	FINES & FORFEITURES	12,000	10,000	12,458
FINES, FORFEITS & ASSESSMENTS TOTAL		13,500	12,000	14,018
<b>DONATIONS</b>				
001-000-3602	DONATIONS - FIRE DEPT.	2,000	2,000	27,068
001-000-3604	DONATIONS OTHER	2,000	2,000	5,068
DONATIONS TOTAL		4,000	4,000	32,136
<b>INTEREST, MISC, &amp; OTHER REVUNUES</b>				
001-000-3601	INTEREST	500,000	480,000	522,487
001-000-3607	MISC REVENUE	3,000	6,000	3,373
001-000-3608	SALE OF ASSETS	8,000	8,000	22,000
001-000-3610	BAG FEE REVENUE	750	100	98
001-000-3613	PEACH FESTIVAL	4,000	4,000	0
001-000-3614	WINEFEST	4,000	4,000	0
001-000-3615	CAMEO LAND LEASE	12,000	12,000	9,271
001-000-3616	SUNDAY MARKET	50,000	40,000	51,212
001-000-3617	SPECIAL EVENTS	0	0	0
001-000-3620	BLUE GRASS FESTIVAL	35,000	30,000	76,897
001-000-3621	BUILDING LEASES	120,000	120,000	76,629
001-000-3622	EMS-LODGING FEES	50,000	50,000	58,132
INTEREST, MISC, & OTHER REVENUE TOTAL		786,750	754,100	820,099
<b>TOTAL REVENUES</b>		<b>7,240,450</b>	<b>7,604,275</b>	<b>9,922,132</b>

\*\* Sales Tax reduced in 2024 due to GJ granting 10 Majijuana Stores, reduced in 2025 for same reason.

Misc	108,750
Other Revenue	178,000

## General Fund Expenses by Department

<b>Expenses</b>				
	<b>2025 BUDGET</b>		<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>Department</b>				
Administration	1,078,545	*	1,990,133	1,014,557
Cemetery	140,838		121,847	155,723
Community Development	312,033		309,783	215,316
Court	56,682		58,634	56,211
Facilities	371,797		369,465	237,424
Fire	1,579,851		1,694,023	1,158,854
Parks	737,225		767,758	526,668
Police	1,671,615		1,373,956	1,374,885
Pool	265,300		226,100	184,637
Recreation	182,964		166,616	182,094
Streets	432,540		408,635	382,250
<b>Total</b>	<b>6,829,386</b>		<b>7,486,950</b>	<b>5,488,619</b>

\* Includes \$850,000 for Capital Projects for 2024

<b>Capital Items</b>				
	<b>2025 BUDGET</b>		<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
Capital Projects	3,070,000		2,650,000	5,114,708
Capital Equipment *	176,000		278,000	458,256
<b>Total</b>	<b>3,246,000</b>		<b>2,928,000</b>	<b>5,572,964</b>

## 2025 TOWN OF PALISADE PROJECTS

### Large Capital Improvement Projects

<u>Project</u>	<u>Fund/ Department</u>	<u>Grant Revenue</u>	<u>Town Funding</u>	<u>Expected Cost</u>
Elberta Avenue West Sidewalks & Bridges	\$1.8 M CDOT & \$200K TOP	\$1,800,000	\$200,000	\$2,000,000
Highway 6 Roundabout & Multi-Use Path	CDOT(SFRTS) & \$300K TOP	\$7,700,000	\$300,000	\$8,000,000
Highway 6 South Sidewalks - High School	CDOT (Funded) & \$100K TOP	\$500,000 (Prior funded)	\$100,000	\$600,000

Large Capital Improvement Projects - Funding	<b>\$600,000</b>	<b>\$10,600,000</b>
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### Small Improvement Projects

<u>Project</u>	<u>Fund/ Department</u>	<u>Grant Revenue</u>	<u>Town Funding</u>	<u>Expected Cost</u>
Improve Swim Beach & Boat Ramp at Riverbend Park	General Fund 100% Tax Revenue	\$0	\$250,000	\$250,000
Land Use Code Revision 001-012-5208 \$30K	50% General Fund & 50% DOLA to \$40 K	\$20,000	\$30,000	\$50,000
Riverbend Park Restroom - 001-065-5870 \$150K	General Fund 100% Tax Revenue	\$0	\$150,000	\$150,000
Community Parks & Facilities Master Plan	General Fund 100% Tax Revenue	\$0	\$50,000	\$50,000

Small Improvement Projects - Funding	<b>\$480,000</b>	<b>\$500,000</b>
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**Multi Year Projects - 2024 to 2027**

<u>Project</u>	<u>Fund/ Department</u>	<u>Grant Revenue</u>	<u>Town Funding</u>	<u>Expected Cost</u>
Sewer Treatment Consolidation to Clifton Sanitation District	\$22 M - USDA Grant & Loan and \$1M DOLA - \$1M TOP	\$23,000,000	\$1,000,000	\$24,000,000
Sidewalk Improvements Old Town	General Fund 100% Tax Revenue	\$0	\$300,000	\$300,000
Wastewater Pre-treatment	Sewer	\$0	\$100,000	\$100,000
Irrigation Infrastructure & Fund Set up	New Irrigation Fund	\$0	\$50,000	\$50,000
Annex Cameo	General Fund 100% Tax Revenue	\$0	\$20,000	\$20,000

Multi Year Projects Funding - 2024 to 2027	<b>\$1,820,000</b>	<b>\$1,250,000</b>	<b>\$3,070,000</b>
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**Town is leveraging the spending of \$1,250,000 to complete projects worth \$35,570,000**

## 2025 TOWN OF PALISADE CAPITAL EQUIPMENT

### Capital Equipment

<u>Description</u>	<u>Department</u>	<u>Fund</u>	<u>Town Funding</u>	<u>Expected Cost</u>
2 Police Cruisers	Police	General	Cash Reserves	\$50K Yearly
Extrication Equip	Fire	General	Cash Reserves	\$45,000
2 Used Fleet Trucks	Pub Works/Water	General / Water - \$35K / \$35K	Cash Reserves	\$70,000
Skid Steer	Parks/Streets/Water	General / Water - \$46K / \$24K	Cash Reserves	\$70,000
Water Filters	Water	Water	Cash Reserves	\$300,000
			TOTAL	\$535,000

EQUIPMENT  
FUNDING

General	\$176,000
Water	\$359,000
<b>TOTAL FUNDING</b>	<b>\$535,000</b>

**GENERAL FUND**

**EXPENSES**

**ADMINISTRATION**

ACCOUNT	DESCRIPTION	2025 BUDGET	2024 BUDGET	2023 ACTUAL
<b>PERSONNEL - WAGES</b>				
001-010-5110	TRUSTEES WAGES	18,000	18,000	17,400
001-010-5111	BOARD WAGES	6,720	6,720	2,200
001-010-5120	FULL TIME WAGES	320,000	340,000	183,861
001-010-5121	PART TIME WAGES	22,000	36,000	29,903
001-010-5123	OVERTIME WAGES	2,000	1,500	272
PERSONNEL - WAGES TOTAL		368,720	402,220	233,636
<b>PERSONNEL - BENEFITS</b>				
001-010-5150	HEALTH/DENTAL	47,000	43,100	27,007
001-010-5151	LIFE/LTD INSURANCE	1,020	950	756
001-010-5152	FICA/MEDICARE	28,207	23,500	18,217
001-010-5153	ICMA 401K	16,000	12,000	10,064
001-010-5155	WORKERS COMP. INSURANCE	9,100	5,400	1,655
001-010-5156	UNEMPLOYMENT INSURANCE	700	700	522
PERSONNEL - BENEFITS TOTAL		102,027	85,650	58,221
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
001-010-5201	OFFICE SUPPLIES	7,350	7,000	5,807
001-010-5202	OPERATING SUPPLIES	21,000	20,000	22,274
001-010-5203	BOARD TRAVEL	10,500	10,000	4,841
001-010-5204	POSTAGE	5,000	6,000	3,346
001-010-5205	DUES & SUBSCRIPTIONS	16,000	15,000	16,491
001-010-5206	UTILITIES	14,000	14,000	12,086
001-010-5207	TRAVEL & TRAINING	15,000	15,000	3,342
001-010-5208	PRINTING & PUBLISHG	18,000	18,000	7,349
001-010-5209	PROFESSIONAL SERVICES*	140,000	* 135,000	105,328
001-010-5211	LIABILITY INSURANCE	69,198	116,813	85,930
001-010-5212	EQUIPMENT RENTAL	3,600	1,200	5,150
001-010-5214	AUDIT*	9,000	* 9,000	7,892
001-010-5215	ELECTION EXPENSES	15,000	15,500	0
001-010-5217	RIVERFRONT COMMISSION FUNDING	3,600	5,000	3,604
001-010-5232	COUNTY TREASURER'S FEES*	15,000	* 16,000	10,878
001-010-5235	TRANSIT PRO-RATION	40,000	40,000	35,954
001-010-5236	TELEPHONE	6,000	12,000	12,850
001-010-5237	SPECIAL EVENT SAFETY	0	0	222,550
001-010-5238	INFORMATION TECHNOLOGY*	175,000	* 175,000	144,254
001-010-5239	CODIFICATION	2,000	3,000	1,351
001-010-5255	TOWN CLEANUP COSTS	17,000	12,000	5,518
001-010-5259	CELL PHONE	550	1,750	1,128
001-010-5260	SMALL EQUIPMENT	5,000	5,000	4,777
OPERATING EXPENSES & PROFESSIONAL FEES *		607,798	652,263	722,700
<b>TOTAL EXPENSES</b>		<b>1,078,545</b>	<b>1,140,133</b>	<b>1,014,557</b>

**GENERAL FUND**

**CEMETERY**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actuals</b>
<b>PERSONNEL - WAGES</b>				
001-035-5120	FULL TIME WAGES	76,000	65,000	60,882
001-035-5121	PART TIME WAGES	14,500	13,000	201
001-035-5123	OVERTIME WAGES	1,500	500	1,320
PERSONNEL - WAGES TOTAL		92,000	78,500	62,403
<b>PERSONNEL - BENEFITS</b>				
001-035-5150	HEALTH/DENTAL	14,000	11,000	10,527
001-035-5151	LIFE/LTD INSURANCE	300	262	262
001-035-5152	FICA/MEDICARE	7,038	6,100	4,837
001-035-5153	ICMA 401K	3,800	3,925	3,044
001-035-5155	WORKERS COMP. INSURANCE	1,800	1,600	828
001-035-5156	UNEMPLOYMENT INSURANCE	200	160	125
PERSONNEL - BENEFITS TOTAL		27,138	23,047	19,623
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES*</b>				
001-035-5202	OPERATING SUPPLIES	2,000	1,500	1,481
001-035-5203	REPAIRS/MAINT.-GROUNDS	8,000	3,000	1,431
001-035-5206	UTILITIES	2,500	2,600	1,991
001-035-5209	PROFESSIONAL SERVICES*	1000	* 1000	0
001-035-5218	GASOLINE/DIESEL	1,250	3,200	2,766
001-035-5221	REPAIR & MAINT/EQUIPMENT	4,950	7,000	1,383
001-035-5260	SMALL EQUIPMENT	2,000	2,000	199
001-035-5261	CONTRACTUAL SERVICES*	0	* 0	1,000
001-035-5853	TRACTOR	0	0	63,446
OPERATING EXPENSES & PROFESSIONAL FEES *		21,700	20,300	73,697
<b>TOTAL EXPENSES</b>		<b>140,838</b>	<b>121,847</b>	<b>155,723</b>

**GENERAL FUND**

**COMMUNITY DEVELOPMENT**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>PERSONNEL - WAGES</b>				
001-012-5120	FULL TIME WAGES	155,000	143,000	116,929
001-012-5121	PART TIME WAGES	0	0	0
001-012-5123	OVERTIME WAGES	0	0	0
PERSONNEL - WAGES TOTAL		155,000	143,000	116,929
<b>PERSONNEL - BENEFITS</b>				
001-012-5150	HEALTH/DENTAL	26,000	31,600	22,026
001-012-5151	LIFE/LTD INSURANCE	500	633	552
001-012-5152	FICA/MEDICARE	11,858	11,000	8,411
001-012-5153	ICMA 401K	7,750	7,200	6,623
001-012-5155	WORKERS COMP. INSURANCE	3,200	2,950	1,379
001-012-5156	UNEMPLOYMENT INSURANCE	300	300	234
PERSONNEL - BENEFITS TOTAL		49,608	53,683	39,225
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES*</b>				
001-012-5205	DUES & SUBSCRIPTIONS	10,000	6,000	4,189
001-012-5207	TRAVEL & TRAINING	3,500	2,000	1,159
001-012-5209	PROFESSIONAL SERVICES*	18,000	* 15,000	7,150
001-012-5236	TELEPHONE	2,300	1,600	1081
001-012-5247	PUBLIC NOTICE	1,000	1,000	184
001-012-5250	WAYFINDING SIGNS	5,000	5,000	1,450
001-012-5260	SMALL EQUIPMENT/SUPPLIES	2,625	2,500	708
001-012-5273	BUFFER ZONE	10,000	10,000	10,000
OPERATING EXPENSES & PROFESSIONAL FEES *		52,425	43,100	25,921
<b>SPECIAL PROJECTS</b>				
001-012-5208	LAND DEVELOPMENT CODE	30,000	40,000	0
001-012-5256	COMP PLAN	0	0	4,200
001-012-5263	PALISADE HISTORICAL SOCIETY	10,000	10,000	10,000
001-012-5267	PALISADE ART VISION (PAV)	10,000	10,000	9,041
001-012-5268	PALISADE CHAMBER	5,000	10,000	10,000
SPECIAL PROJECTS		55,000	70,000	33,241
<b>TOTAL EXPENSES</b>		<b>312,033</b>	<b>309,783</b>	<b>215,316</b>



**GENERAL FUND**

**COURT**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUALS</b>
<b>PERSONNEL - WAGES</b>				
001-020-5120	FULL TIME WAGES	9,300	8,000	23,744
001-020-5121	PART TIME WAGES	18,000	16,000	11,487
001-020-5123	WAGES - OVERTIME	500	100	50
PERSONNEL - WAGES TOTAL		27,800	24,100	35,281
<b>PERSONNEL - BENEFITS</b>				
001-020-5150	HEALTH/DENTAL	3,500	2,100	4,313
001-020-5151	LIFE/LTD INSURANCE	30	24	69
001-020-5152	FICA/MEDICARE	2,127	1,900	2,567
001-020-5153	ICMA 401K	465	0	1,021
001-020-5155	WORKERS COMP. INSURANCE	500	470	207
001-020-5156	UNEMPLOYMENT INSURANCE	70	50	71
PERSONNEL - BENEFITS TOTAL		6,692	4,544	8,248
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES*</b>				
001-020-5201	OFFICE SUPPLIES	250	250	245
001-020-5205	DUES & SUBSCRIPTIONS	440	240	310
001-020-5207	TRAVEL & TRAINING	1,500	1,500	595
001-020-5209	PROFESSIONAL SERVICES*	20,000	* 28,000	11,532
OPERATING EXPENSES & PROFESSIONAL FEES *		22,190	29,990	12,682
<b>TOTAL EXPENSES</b>		<b>56,682</b>	<b>58,634</b>	<b>56,211</b>

**GENERAL FUND**

**FACILITIES**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>PERSONNEL - WAGES</b>				
001-085-5120	FULL TIME WAGES	71,000	66,000	40,624
001-085-5121	PART TIME WAGES	40,000	35,000	25,786
001-085-5122	SEASONAL/TEMPORARY WAGES			
001-085-5123	OVERTIME WAGES	2,000	4,000	3,623
PERSONNEL - WAGES TOTAL		113,000	105,000	70,033
<b>PERSONNEL - BENEFITS</b>				
001-085-5150	HEALTH/DENTAL	15,000	12,000	9,900
001-085-5151	LIFE/LTD INSURANCE	252	240	232
001-085-5152	FICA/MEDICARE	8,645	8,100	5,204
001-085-5153	ICMA 401K	3,550	5,300	1,631
001-085-5155	WORKERS COMP. INSURANCE	2,300	2,100	2,414
001-085-5156	UNEMPLOYMENT INSURANCE	250	225	140
PERSONNEL - BENEFITS TOTAL		29,997	27,965	19,521
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
001-085-5202	CLEANING SUPPLIES	20,000	20,000	8,084
001-085-5203	REPAIR & MAINT/BUILDING	150,000	144,000	93,611
001-085-5204	CUSTODIAL SERVICES	21,000	20,000	16,080
001-085-5206	UTILITIES	30,000	33,000	28,420
001-085-5209	MONITORING SERVICES	1,600	1,500	1,808
001-085-5221	REPAIR & MAINT/EQUIPMENT	5,000	11,000	0
001-085-5236	TELEPHONE	200	2,000	747
001-085-5260	SMALL EQUIPMENT	1,000	2,000	-880
001-085-5872	CIVIC CENTER DESIGN	0	3,000	0
OPERATING EXPENSES & PROFESSIONAL FEES *		228,800	236,500	147,870
<b>TOTAL EXPENSES</b>		<b>371,797</b>	<b>369,465</b>	<b>237,424</b>

**GENERAL FUND**

**FIRE / EMS**

ACCOUNT	DESCRIPTION	2025 BUDGET	2024 BUDGET	2023 ACTUAL
<b>PERSONNEL - WAGES</b>				
001-040-5120	FULL TIME WAGES	710,000	608,000	362,567
001-040-5121	PART TIME WAGES	175,500	160,000	130,862
001-040-5122	SEASONAL/TEMPORARY WAGES	70,000	68,000	49,813
001-040-5123	OVERTIME WAGES	54,000	56,750	42,340
PERSONNEL - WAGES TOTAL		1,009,500	892,750	585,582

<b>PERSONNEL - BENEFITS</b>				
001-040-5150	HEALTH/DENTAL	52,000	77,000	56,549
001-040-5151	LIFE/LTD INSURANCE	1,200	588	707
001-040-5152	FICA/MEDICARE	29,076	14,000	13,049
001-040-5154	FPPA	74,550	82,000	55,789
001-040-5155	WORKERS COMP. INSURANCE	21,000	14,500	19,311
001-040-5156	UNEMPLOYMENT INSURANCE	1,500	1,900	1,169
PERSONNEL - BENEFITS TOTAL		179,326	189,988	146,574

<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
001-040-5201	OFFICE SUPPLIES	1,250	2,250	491
001-040-5202	OPERATING SUPPLIES	24,500	20,500	15,160
001-040-5203	REPAIR & MAINT-BLDG	9,000	8,000	7,320
001-040-5205	DUES & SUBSCRIPTIONS	2,600	2,700	2,361
001-040-5206	UTILITIES	19,000	18,400	14,217
001-040-5207	TRAVEL & TRAINING	18,500	18,500	10,231
001-040-5208	PRINTING & PUBLSHG	1,200	1,350	0
001-040-5209	PROFESSIONAL SERVICES*	30,750	* 15,000	1,888
001-040-5211	LIABILITY INSURANCE	19,725	12,785	8,704
001-040-5218	GASOLINE/DIESEL	11,600	13,800	7,307
001-040-5219	UNIFORMS & CLEANING	15,500	16,000	7,147
001-040-5220	REPAIR/MAINT. EQUIPMENT	8,500	3,000	4,865
001-040-5221	REPAIRS & MAINT-VEH	20,000	20,000	101,964
001-040-5223	VOLUNTEER PENSION	10,000	10,000	0
001-040-5236	TELEPHONE	12,600	10,800	11,514
001-040-5237	E-911 DISPATCH FEES*	44,000	* 40,000	33,966
001-040-5238	RADIO REPAIR & MAINT	5,000	6,700	0
001-040-5239	PUBLIC INFORMATION/EDUCATI	4,600	2,000	1,760
001-040-5242	PPE-Structure Gear	14,000	15,500	13,016
001-040-5255	EMS BILLING FEES	20,000	20,000	0
001-040-5260	SMALL EQUIPMENT	0	0	18,090
001-040-5261	FIBER COMMUNICATIONS LINE	2,200	20,000	28,404
001-040-5264	MCEMS - TRANSPORT FEES	10,000	10,000	5,970
001-040-5266	OXYGEN	0	0	724
001-040-5267	COMPUTER/SOFTWARE	1,500	2,000	1,785
001-040-5268	MEDICAL SUPPLIES	25,000	30,000	29,303
001-040-5847	VEHICLE	0	0	74,475
001-040-5855	SCBA EQUIPMENT	0	0	26,036
001-040-5868	WILDLAND FIRE PROGRAM	60,000	292,000	0
OPERATING EXPENSES & PROFESSIONAL FEES *		391,025	611,285	426,698

<b>TOTAL EXPENSES</b>		1,579,851	1,694,023	1,158,854
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**GENERAL FUND**

**PARKS**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>PERSONNEL - WAGES</b>				
001-065-5120	FULL TIME WAGES	287,000	252,000	187,336
001-065-5121	PART TIME WAGES	41,000	37,000	13,333
001-065-5122	SEASONAL/TEMPORARY WAGES	0	0	0
001-065-5123	OVERTIME WAGES	5,000	3,000	3,356
PERSONNEL - WAGES TOTAL		333,000	292,000	204,025
<b>PERSONNEL - BENEFITS</b>				
001-065-5150	HEALTH/DENTAL	52,000	44,300	31,559
001-065-5151	LIFE/LTD INSURANCE	1,300	1,258	993
001-065-5152	FICA/MEDICARE	25,475	22,400	15,822
001-065-5153	ICMA 401K	14,350	14,600	9,985
001-065-5155	WORKERS COMP. INSURANCE	6,800	5,600	2,690
001-065-5156	UNEMPLOYMENT INSURANCE	600	600	407
PERSONNEL - BENEFITS TOTAL		100,525	88,758	61,456
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
001-065-5202	OPERATING SUPPLIES	32,000	32,000	21,086
001-065-5206	UTILITIES	5,000	5,300	3,924
001-065-5207	TRAVEL & TRAINING	1,000	1,000	0
001-065-5209	PROFESSIONAL SERVICES	25,000	50,000	0
001-065-5218	GASOLINE/DIESEL	7,125	6,300	5,533
001-065-5219	UNIFORMS	3,000	2,500	4,190
001-065-5221	REPAIR & MAINT VEHICLE	27,675	19,000	15,024
001-065-5222	HEAVY EQUIP REPAIR	2,500	5,000	0
001-065-5223	MISC PARK REPAIRS	15,000	15,000	21,000
001-065-5236	TELEPHONE	4,400	4,900	4,791
001-065-5237	WEED CONTROL/SPRINKLERS	20,000	20,000	16,711
001-065-5238	ELEC UPGRADE/RIVERBEND	10,000	25,000	0
001-065-5239	IRRIGATION LINE UPGRADE	5,000	5,000	4,118
001-065-5246	PROPERTY LEASE	6,000	6,000	5,305
001-065-5260	SMALL EQUIPMENT	5,000	5,000	5,578
001-065-5261	CONTRACTUAL SERVICES*	50,000	50,000	37,170
001-065-5852	LAWN MOWERS	0	35,000	0
001-065-5853	RIVERBEND IMPROVEMENTS	85,000	85,000	37,500
001-065-5864	VEHICLES	0	15,000	79,257
OPERATING EXPENSES & PROFESSIONAL FEES *		303,700	387,000	261,187
<b>TOTAL EXPENSES</b>		<b>737,225</b>	<b>767,758</b>	<b>526,668</b>

**GENERAL FUND**

**POLICE**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>PERSONNEL - WAGES</b>				
001-030-5120	FULL TIME WAGES	950,000	\$ 776,000	760,242
001-030-5121	PART TIME WAGES	40,000	59,000	37,189
001-030-5122	SEASONAL/TEMPORARY WAGES	0	0	0
001-030-5123	OVERTIME WAGES	51,700	24,000	31,587
PERSONNEL - WAGES TOTAL		1,041,700	859,000	829,018
<b>PERSONNEL - BENEFITS</b>				
001-030-5150	HEALTH/DENTAL	189,000	139,800	119,322
001-030-5151	LIFE INSURANCE	13,320	1,106	1,068
001-030-5152	FICA/MEDICARE	23,955	22,000	18,440
001-030-5153	ICMA 401K	5,100	2,900	2,754
001-030-5154	FPPA	89,040	92,000	86,754
001-030-5155	WORKERS COMP. INSURANCE	20,200	17,000	8,276
001-030-5156	UNEMPLOYMENT INSURANCE	1,800	1,800	1,660
PERSONNEL - BENEFITS TOTAL		342,415	276,606	238,274
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
001-030-5202	OPERATING SUPPLIES	10,000	8,000	8,114
001-030-5205	DUES & SUBSCRIPTIONS	22,200	12,000	16,834
001-030-5207	TRAVEL & TRAINING	18,000	15,000	6,507
001-030-5209	PROFESSIONAL SERVICES*	5,000	* 3,000	954
001-030-5210	CODE COMPLIANCE EXPENSES	250	250	221
001-030-5213	ANIMAL CONTROL	500	500	150
001-030-5218	GASOLINE & DIESEL	14,950	11,400	11,365
001-030-5219	UNIFORMS & CLEANING	12,000	10,000	9,707
001-030-5220	AUTO REPAIR & MAINT	13,000	6,000	8,117
001-030-5235	DATA LINE	6,200	18,000	26,577
001-030-5236	TELEPHONE	3,000	1,500	1,458
001-030-5237	E-911 DISPATCH FEES*	152,000	* 132,000	119,879
001-030-5259	CELL PHONE	14,400	13,700	13,817
001-030-5260	SMALL EQUIPMENT/RADIOS	16,000	7,000	27,955
001-030-5841	VEHICLE	0	0	55,938
OPERATING EXPENSES & PROFESSIONAL FEES *		287,500	238,350	307,593
<b>TOTAL EXPENSES</b>		<b>1,671,615</b>	<b>1,373,956</b>	<b>1,374,885</b>

§ This represents market value matching for Salaries for recruitment and retention of Patrol Officers

**GENERAL FUND**

**POOL**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES*</b>				
001-075-5202	OPERATING SUPPLIES	35,000	32,000	28,416
001-075-5203	REPAIRS - BUILDING	11,000	11,000	6,717
001-075-5206	UTILITIES	14,000	15,000	10,715
001-075-5221	REPAIR & MAINT/EQUIPMENT	20,000	4,000	575
001-075-5236	TELEPHONE	800	2,100	2,340
001-075-5260	SMALL EQUIPMENT	1,500	7,000	1,058
001-075-5261	CONTRACTUAL SERVICES	155,000	140,000	114,495
001-075-5853	POOL REPAIRS	28,000	15,000	20,321
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>		<b>265,300</b>	<b>226,100</b>	<b>184,637</b>
<b>TOTAL EXPENSES</b>		<b>265,300</b>	<b>226,100</b>	<b>184,637</b>

**GENERAL FUND**

**RECREATION**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>PERSONNEL - WAGES</b>				
001-015-5120	FULL TIME WAGES	67,000	58,000	44,316
001-015-5121	PART TIME WAGES	32,000	27,000	48,719
001-015-5123	OVERTIME WAGES	3,000	1,500	1,507
PERSONNEL - WAGES TOTAL		102,000	86,500	94,542
<b>PERSONNEL - BENEFITS</b>				
001-015-5150	HEALTH/DENTAL	11,000	8,800	5,982
001-015-5151	LIFE/LTD INSURANCE	240	196	208
001-015-5152	FICA/MEDICARE	7,574	6,800	8,139
001-015-5153	ICMA 401K	3,350	3,000	2,917
001-015-5155	WORKERS COMP. INSURANCE	2,000	1,500	1,134
001-015-5156	UNEMPLOYMENT INSURANCE	200	180	219
PERSONNEL - BENEFITS TOTAL		24,364	20,476	18,599
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
001-015-5202	OPERATING SUPPLIES	2,900	2,000	1,032
001-015-5205	DUES & SUBSCRIPTIONS	1,700	1,640	190
001-015-5208	PRINTING AND PUBLISHING	1,000	1,000	472
001-015-5209	PROFESSIONAL SERVICES*	6000	0	0
001-015-5251	SUNDAY MARKET	15,000	15,000	11,250
001-015-5261	PARKS & RECREATION PROJECTS	25,000	35,000	11,510
001-015-5272	BLUE GRASS FESTIVAL	5,000	5,000	44,499
OPERATING EXPENSES & PROFESSIONAL FEES *		56,600	59,640	68,953
<b>TOTAL EXPENSES</b>		<b>182,964</b>	<b>166,616</b>	<b>182,094</b>

**GENERAL FUND**

**STREETS**

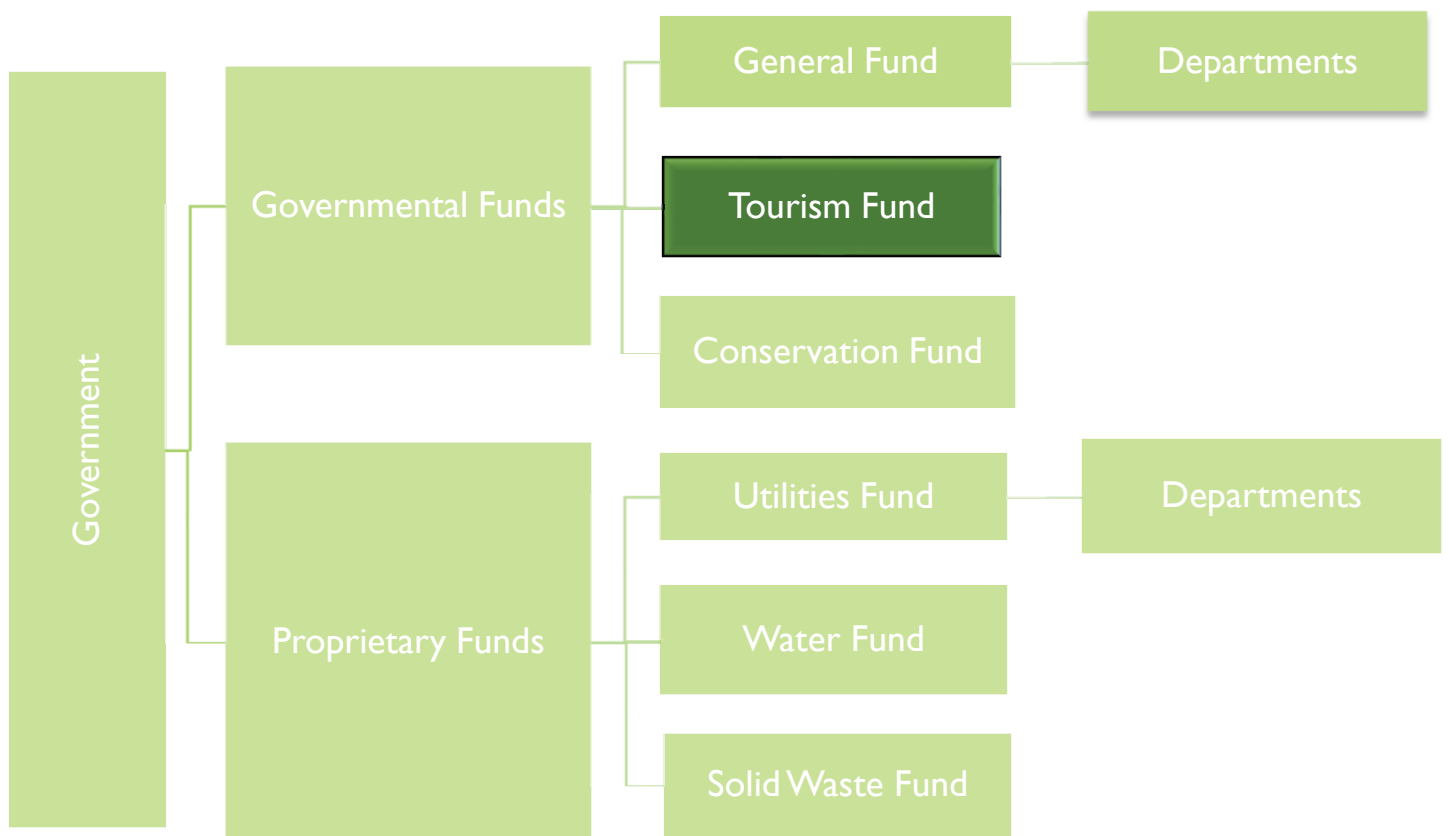
ACCOUNT	DESCRIPTION	2025 BUDGET	2024 BUDGET	2023 ACTUALS
<b>PERSONNEL - WAGES</b>				
001-060-5120	FULL TIME WAGES	123,500	110,000	88,431
001-060-5121	PART TIME WAGES	0	0	0
001-060-5122	SEASONAL/TEMPORARY WAGES	0	0	0
001-060-5123	OVERTIME WAGES	7,500	5,000	9,128
PERSONNEL - WAGES TOTAL		131,000	115,000	97,559
<b>PERSONNEL - BENEFITS</b>				
001-060-5150	HEALTH/DENTAL	26,000	21,300	14,533
001-060-5151	LIFE/LTD INSURANCE	420	485	326
001-060-5152	FICA/MEDICARE	0	8,900	7,351
001-060-5153	ICMA 401K	6,175	5,800	4,389
001-060-5155	WORKERS COMP. INSURANCE	2,600	2,200	1,566
001-060-5156	UNEMPLOYMENT INSURANCE	300	250	196
PERSONNEL - BENEFITS TOTAL		35,495	38,935	28,361
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
001-060-5202	OPERATING SUPPLIES	15,000	15,000	13,682
001-060-5205	DUES & SUBSCRIPTIONS	300	700	523
001-060-5206	UTILITIES	45,000	49,000	42,722
001-060-5207	TRAVEL & TRAINING	500	500	276
001-060-5209	PROFESSIONAL SERVICES*	10,000	* 10,000	6,450
001-060-5211	LIABILITY INSURANCE	9,895	7,800	5,310
001-060-5218	GASOLINE/DIESEL	6,050	7,900	6,916
001-060-5219	UNIFORMS	800	800	1,456
001-060-5221	REPAIR & MAINT-VEH	24,000	12,000	6,981
001-060-5222	HEAVY EQUIP REPAIR	4,000	4,000	15
001-060-5223	REPAIR & MAINT/STS	125,000	120,000	170,414
001-060-5238	HEAVY EQUIPMENT RENTAL	2,000	2,000	0
001-060-5259	CELL PHONE	500	2,000	480
001-060-5260	SMALL EQUIPMENT	8,000	8,000	0
001-010-5875	BOARD ROOM MONITOR	15,000	0 15,000	0 1,105
OPERATING EXPENSES & PROFESSIONAL FEES *		266,045	254,700	256,330



## TOURISM FUND

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

## ORIENTATION MAP



**TOURISM FUND****REVENUE**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actuals</b>
<b>Taxes &amp; Penalties</b>				
003-000-3109	LODGING FEES	100,000	100,000	116,302
003-000-3607	MISCELLANEOUS REVENUE	0	0	160
	Revenue Total	100,000	100,000	116,462
<b>TOTAL REVENUE</b>		<b>100,000</b>	<b>100,000</b>	<b>116,462</b>

**TOURISM FUND**

**EXPENSES**

**TOURISM ACTIVITY FUND**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actuals</b>	<b>2023 Budget</b>
<b>OPERATING EXPENSES</b>					
003-012-5245	WEBSITE & ON-LINE MGT	7,500	7,500	4,467	5,000
003-012-5246	WEB PROGRAMMING				
003-012-5247	DESIGN/PRODUCTION	15,000	15,000	12,977	10,000
003-012-5248	MARKETING				
003-012-5249	ONLINE MARKETING-MEDIA COSTS	22,500	22,500	14,716	15,000
003-012-5250	OFFLINE MEDIA	22,500	22,500	23,061	15,000
003-012-5251	TOWN WEBSITE	15,000	15,000	8,933	10,000
003-012-5255	ACCOUNT MANAGEMENT FEES	7,500	7,500	4,467	5,000
003-012-5259	CONTINGENCY				
<b>OPERATING EXPENSES</b>		<b>90,000</b>	<b>90,000</b>	<b>68,621</b>	<b>60,000</b>
<b>TOTAL EXPENSES</b>		<b>90,000</b>	<b>90,000</b>	<b>68,621</b>	<b>60,000</b>

**TOURISM FUND**

**TOURISM FUND REVENUE to EXPENSE SUMMARY**

**REVENUES by SOURCE**

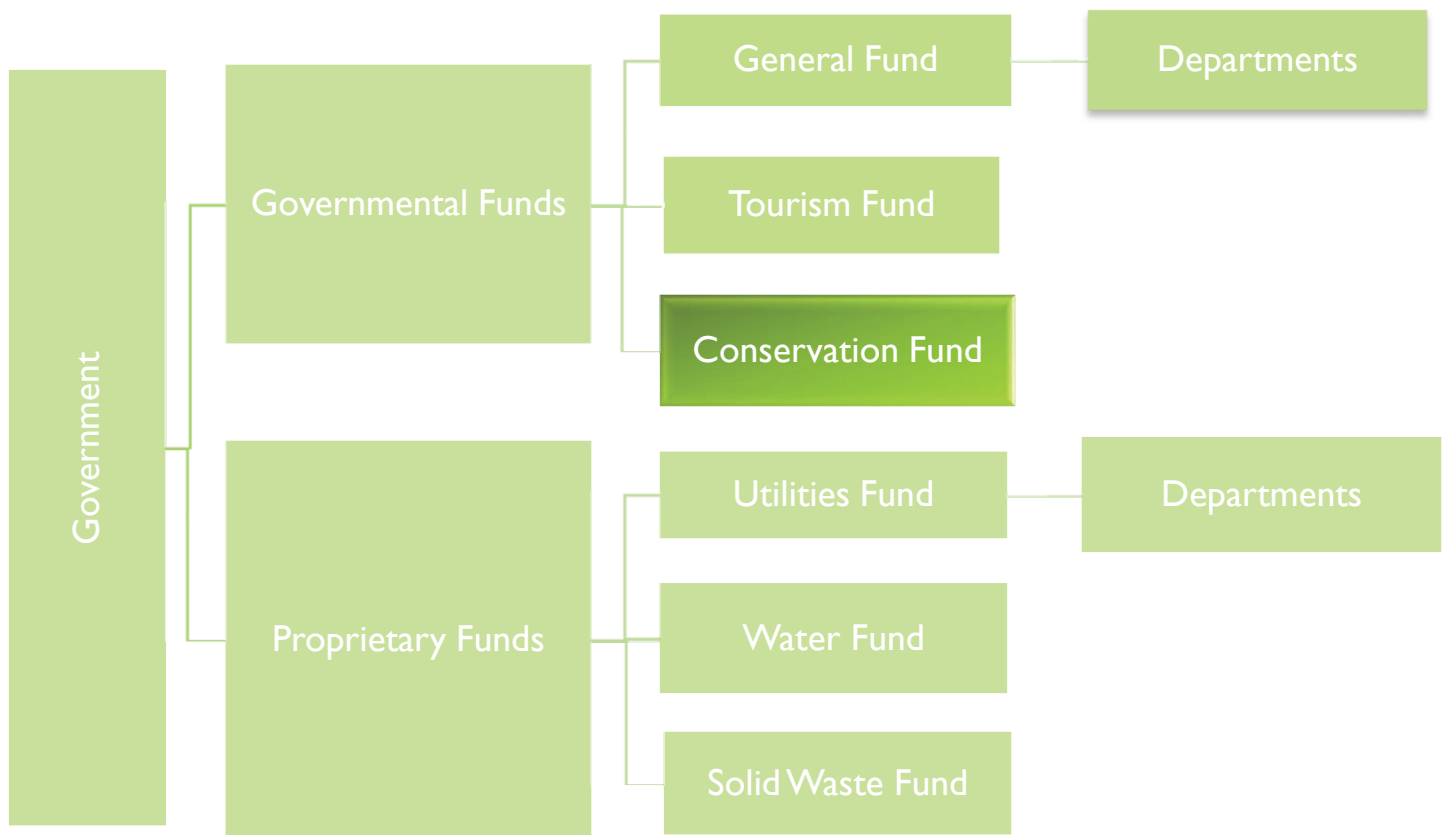
	<b>2025</b>	<b>2024</b>	<b>2023</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>ACTUALS</b>
<b>Description</b>			
Tax	100,000	100,000	116,302
Intergovernmental Revenues	0	0	160
	100,000	100,000	116,462

	<b>2025</b>	<b>2024</b>	<b>2023</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>ACTUALS</b>
<b>Description</b>			
Purchased Professional Services	90,000	90,000	68,621
003-012-5259	0	0	0
CONTINGENCY	90,000	90,000	68,621

## 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.

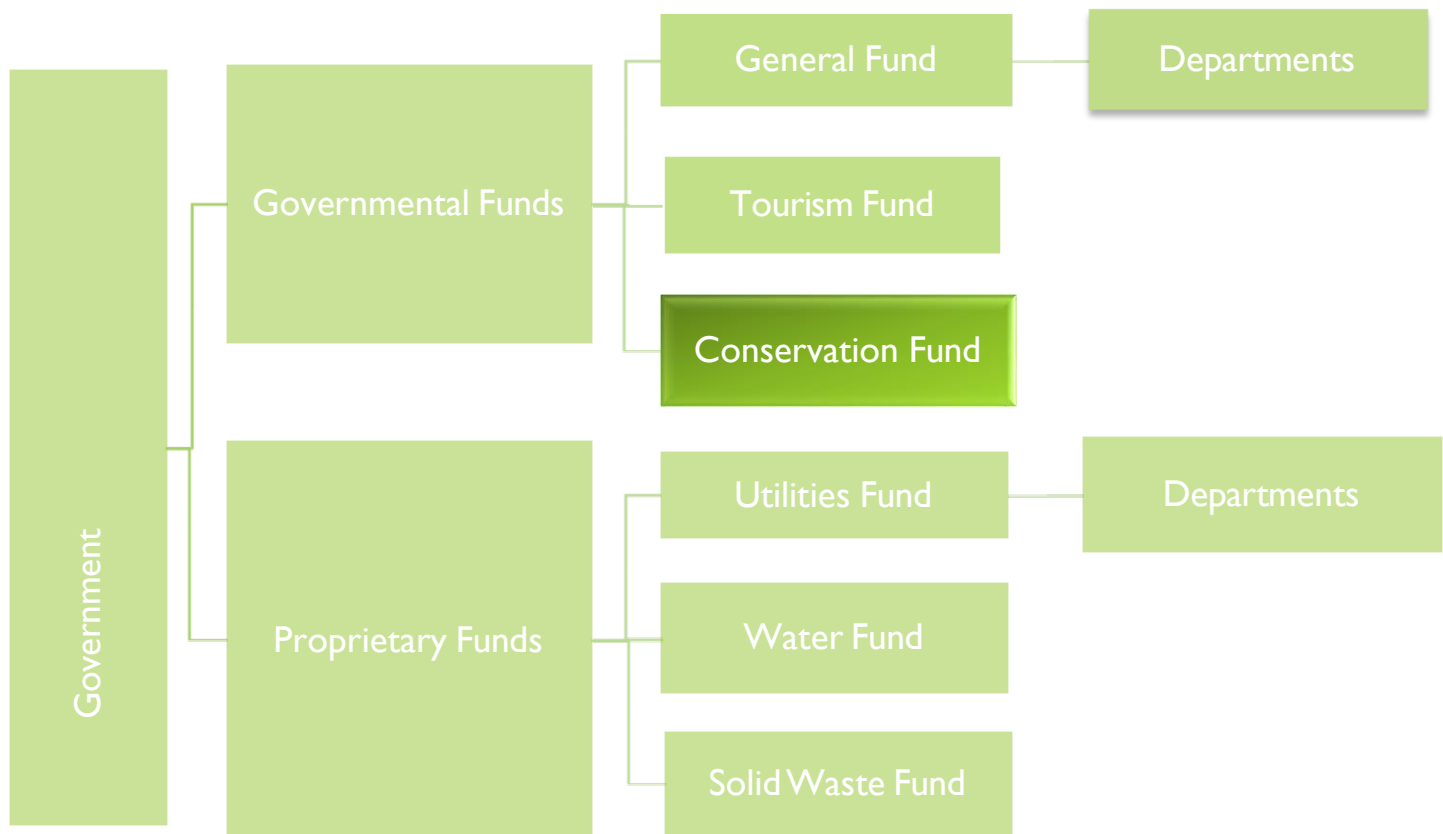
## ORIENTATION MAP



## CONSERVATION FUND

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****REVENUE**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>Intergovernmental Revenues</b>				
005-000-3601	LOTTERY FUNDS	26,000	24,000	36,277
005-000-3607	MISC REVENUE	0	0	0
	Revenue Total	26,000	24,000	36,277
<b>TOTAL REVENUE</b>		<b>26,000</b>	<b>24,000</b>	<b>36,277</b>

**CONSERVATION FUND**

**EXPENSES**

**PARK IMPROVEMENTS**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUAL</b>
<b>SPECIAL PROJECTS</b>				
005-100-5858	PLAYGROUND	0	0	37,500
005-100-5862	PARK IMPROVEMENTS	0	0	0
	Special Projects	0	0	37,500
<b>TOTAL EXPENSES</b>		<b>0</b>	<b>0</b>	<b>37,500</b>



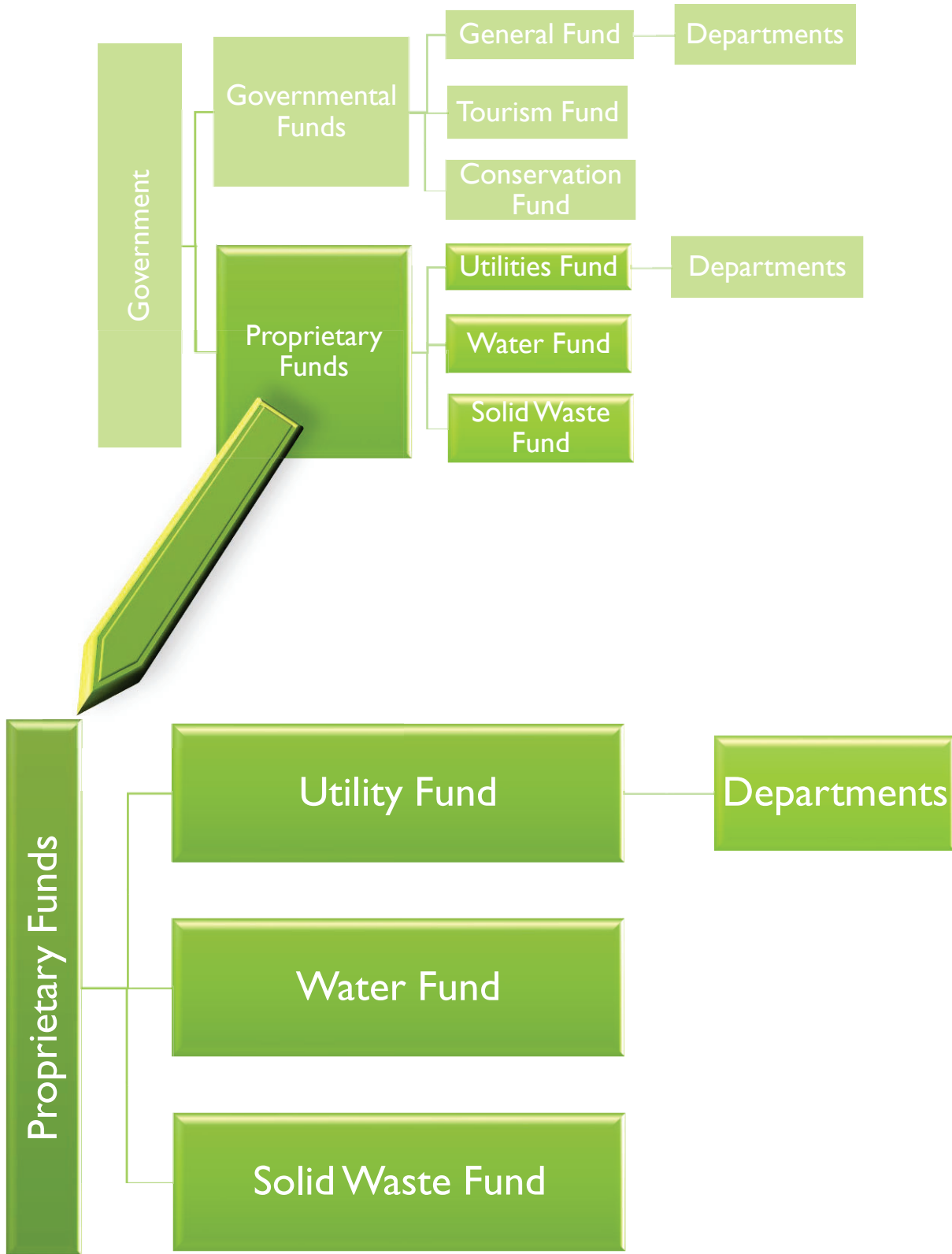
**CONSERVATION FUND**

**CONSERVATION FUND REVENUE to EXPENSE SUMMARY**

<b>REVENUES by SOURCE</b>	<b>2025</b>		<b>2024</b>		<b>2023</b>		<b>2022</b>	
<b>Description</b>	<b>BUDGET</b>		<b>BUDGET</b>		<b>ACTUALS</b>		<b>ACTUALS</b>	
Tax	26,000		24,000		36,277		32,767	
Intergovernmental Revenues	0		0		0		0	
	26,000		24,000		36,277		32,767	

<b>EXPENSES by TYPE</b>	<b>2025</b>		<b>2024</b>		<b>2023</b>		<b>2022</b>	
<b>Description</b>	<b>BUDGET</b>		<b>BUDGET</b>		<b>ACTUALS</b>		<b>ACTUALS</b>	
Special Projects	0		0		37,500		0	
	0		0		37,500		0	

ORIENTATION MAP



## 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 Sewer Fund, Water Fund, and Solid Waste Fund. The services measured by each of these funds are all delivered to Town residents.

The Sewer 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 Sewer, Water, 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.

Proprietary Funds Revenue to Expenses Summary

Revenues	2025 BUDGET	2024 BUDGET	2023 ACTUALS
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FUND			
Sewer	1,300,000	1,441,459	766,170
* Water	1,176,000	1,134,000	1,222,337
** Solid Waste	284,800	249,800	251,318
	2,760,800	2,825,259	2,239,825

Expenses

	2025 BUDGET	2024 BUDGET	2023 ACTUALS
FUND			
Sewer	666,782	988,129	476,171
* Water	1,616,001	1,538,990	1,183,880
** Solid Waste	299,529	262,784	248,840
	2,582,313	2,789,903	1,908,891

\* The fund is operating at a Deficit, this directs us to have an increase in fees to correct.

\*\* The fund is operating at a Deficit, this directs us to have an increase in fees to correct.

## SEWER FUND

The Sewer 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.

## Sewer Fund Revenue to Expenses Summary

### Revenues by Source

Description	2025 BUDGET	2024 BUDGET	2023 ACTUALS
Intergovernmental Revenues	0	174,000	0
Charges for Services	1,210,000	1,201,459	611,332
Interest and Rentals	90,000	66,000	140,278
Miscellaneous	-	-	14,560
	<u>1,300,000</u>	<u>1,441,459</u>	<u>766,170</u>

### Expenses by Type

Description	2025 BUDGET	2024 BUDGET	2023 ACTUALS
Personnel, Wages	203,600	133,000	149,340
Personnel, Benefits	59,325	38,505	36,524
Purchased Professional Services	7,750	7,750	9,795
Operating Expenses	118,503	224,110	155,335
Capital Expenses			
Special Projects	-	1,400	-
	<u>389,178</u>	<u>404,765</u>	<u>350,994</u>

**SEWER FUND**

**REVENUE**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>2023 ACTUALS</b>
<b>INTERGOVERNMENTAL REVENUES</b>				
002-000-3308	STATE GRANT	0	174,000	0
	INTERGOVERNMENTAL REVENUES TOTAL	0	174,000	0
<b>CHARGES FOR SERVICE</b>				
002-000-3813	WATER TAP FEES - SID	0	0	692
002-000-3821	SEWER SERVICE FEES	1,200,000	1,186,459	610,640
002-000-3822	SEWER TAP FEES	10,000	15,000	0
	SERVICES TOTAL	1,210,000	1,201,459	611,332
<b>INTEREST</b>				
002-000-3601	INTEREST	90,000	66,000	140,278
	INTEREST TOTAL	90,000	66,000	140,278
<b>MISC</b>				
002-000-3607	MISC REVENUE	0	0	14,560
	MISC TOTAL	0	0	14,560
<b>TOTAL REVENUE</b>		<b>1,300,000</b>	<b>1,441,459</b>	<b>766,170</b>

## SEWER FUND

## EXPENSES

## SEWER TREATMENT

ACCOUNT	DESCRIPTION	2025 BUDGET	2024 BUDGET	2023 ACTUALS
<b>PERSONNEL - WAGES</b>				
002-062-5120	FULL TIME WAGES	195,000	126,000	139,870
002-062-5121	PART TIME WAGES	3,600	4,000	5,334
002-062-5122	SEASONAL/TEMPORARY WAGES	0	0	0
002-062-5123	OVERTIME WAGES	5,000	3,000	4,136
PERSONNEL - WAGES TOTAL		203,600	133,000	149,340
<b>PERSONNEL - BENEFITS</b>				
002-062-5150	HEALTH/DENTAL	30,000	18,700	17,547
002-062-5151	LIFE/LTD INSURANCE	600	530	468
002-062-5152	FICA/MEDICARE	15,575	10,200	10,605
002-062-5153	ICMA 401K	9,750	6,200	6,801
002-062-5155	WORKERS COMP. INSURANCE	3,100	2,600	828
002-062-5156	UNEMPLOYMENT INSURANCE	300	275	275
PERSONNEL - BENEFITS TOTAL		59,325	38,505	36,524
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
002-062-5202	PLANT SUPPLIES	30,000	30,000	32,932
002-062-5203	REPAIR & MAINT-BLDG	250	250	209
002-062-5204	POSTAGE	1,650	750	700
002-062-5205	DUES & SUBSCRIPTIONS	1,000	0	0
002-062-5206	UTILITIES	12,500	14,000	11,219
002-062-5207	TRAVEL & TRAINING	500	500	1,550
002-062-5208	PRINTING & PUBLISHG	150	150	142
002-062-5209	PROFESSIONAL SERVICES*	4,500	* 4,500	6,836
002-062-5210	LAB FEES	1,500	3,200	1,218
002-062-5211	LIABILITY INSURANCE	28,078	9,360	6,372
002-062-5214	AUDIT FEES*	3,250	* 3,250	2,959
002-062-5216	SOLAR UTILITY CREDITS	2,000	300	1,175
002-062-5218	GASOLINE/DIESEL	1,625	3,200	2,767
002-062-5219	UNIFORMS	600	600	690
002-062-5221	REPAIR & MAINT-VEH	3,150	7,000	6,852
002-062-5223	REPAIR & MAINT - PLANT	2,500	2,000	2,364
002-062-5226	CONTRACT CLEANING	30,000	30,000	19,090
002-062-5236	TELEPHONE (LAGOON)	1,400	2,700	2,602
002-062-5244	PERMITS	1,600	100	0
002-062-5840	VEHICLES	0	100,000	64,998
002-062-5843	PLANT IMPROVEMENTS	0	20,000	455
OPERATING EXPENSES & PROFESSIONAL FEES *		126,253	231,860	165,130
<b>TOTAL EXPENSES</b>		<b>389,178</b>	<b>404,765</b>	<b>350,994</b>



## SEWER FUND

## EXPENSES

## SEWER COLLECTION

ACCOUNT	DESCRIPTION	2025 BUDGET	2024 BUDGET	2023 ACTUALS
<b>PERSONNEL - WAGES</b>				
002-063-5120	FULL TIME WAGES	99,000	83,000	35,499
002-063-5121	PART TIME WAGES	0	0	476
002-063-5122	SEASONAL/TEMPORARY WAGES	0	0	0
002-063-5123	OVERTIME WAGES	2,000	2,000	2,276
PERSONNEL - WAGES TOTAL		101,000	85,000	38,251
<b>PERSONNEL - BENEFITS</b>				
002-063-5150	HEALTH/DENTAL	20,000	15,900	6,348
002-063-5151	LIFE/LTD INSURANCE	300	364	136
002-063-5152	FICA/MEDICARE	7,727	6,525	3,299
002-063-5153	ICMA 401K	4,950	4,300	2,148
002-063-5155	WORKERS COMP. INSURANCE	2,100	1,700	1,035
002-063-5156	UNEMPLOYMENT INSURANCE	200	175	92
PERSONNEL - BENEFITS TOTAL		35,277	28,964	13,058
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
002-063-5202	OPERATING SUPPLIES	10,000	15,000	9,538
002-063-5203	SYSTEM MAINTENANCE	20,000	10,000	10,138
002-063-5204	POSTAGE	800	750	690
002-063-5206	UTILITIES COLLECTION	20,000	20,000	14,517
002-063-5207	TRAVEL & TRAINING	500	500	0
002-063-5208	PRINTING & PUBLISHG	2,000	200	142
002-063-5209	PROFESSIONAL SERVICES*	2,500	7,500	7,047
002-063-5211	LIABILITY INSURANCE	28,078	9,600	6,536
002-063-5214	AUDIT FEES*	3,250	3,250	2,959
002-063-5219	UNIFORMS & CLEANING	500	500	690
002-063-5221	REPAIR & MAINT VEHICLE	3,150	3,100	4,186
002-063-5223	REPAIR & MAINT/STREETS	20,000	20,000	2,116
002-063-5226	CONTRACT CLEANING	24,000	23,000	7,481
002-063-5236	TELEPHONE	550	2,000	1,828
002-063-5237	5-2-1 DRAINAGE	6,000	6,000	6,000
002-063-5844	COMPUTER HARDWARE SOFTWARE	0	0	0
002-063-5847	SEWER TRANSFER LIFT STATION	0	348,000	0
OPERATING EXPENSES & PROFESSIONAL FEES *		141,328	469,400	73,868
<b>TOTAL EXPENSES</b>		<b>277,604</b>	<b>583,364</b>	<b>125,177</b>

## Water Fund Revenue to Expenses Summary

### Revenues by Source

Description	2025 Budget	2024 Budget	2023 Actuals
Charges for Services	1,116,000	1,085,500	1,120,706
Interest and Rentals	60,000	48,000	101,631
Miscellaneous	-	500	-
	<u>1,176,000</u>	<u>1,134,000</u>	<u>1,222,337</u>

### Expenses by Type

Description	2025 Budget	2024 Budget	2023 Actuals
Personnel, Wages	516,000	370,000	397,262
Personnel, Benefits	157,694	109,453	107,961
Purchased Professional Services	75,000	115,000	48,124
Operating Expenses	325,427	351,794	388,076
Capital Expenses	541,880	592,743	242,457
Special Projects			
	<u>1,616,001</u>	<u>1,538,990</u>	<u>1,183,880</u>

Operating Surplus / (Deficit)                      (440,001)                      (404,990)                      38,457

The fund is operating at a Deficit, this directs us to have an increase in fees to eliminate.

**WATER FUND**

**REVENUE**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actuals</b>
<b>CHARGES FOR SERVICES</b>				
004-000-3608	SALE OF ASSETS	0	0	14,560
004-000-3811	WATER SERVICE FEES	1,100,000	1,060,000	1,068,415
004-000-3813	WATER TAP FEES	5,000	15,000	17,722
004-000-3814	PENALTY FEES	10,000	9,000	12,364
004-000-3815	METERS PARTS/LABOR	1,000	1,500	7,645
	Services Total	1,116,000	1,085,500	1,120,706
<b>INTEREST</b>				
004-000-3601	INTEREST	60,000	48,000	101,631
	Interest Total	60,000	48,000	101,631
<b>MISC</b>				
004-000-3607	MISC REVENUE	0	500	0
	Misc Total	0	500	0
<b>TOTAL REVENUE</b>		<b>1,176,000</b>	<b>1,134,000</b>	<b>1,222,337</b>

**WATER FUND**

**EXPENSES**

**WATER TREATMENT & DISTRIBUTION**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actuals</b>
<b>PERSONNEL - WAGES</b>				
004-061-5120	FULL TIME WAGES	440,000	317,000	345,815
004-061-5121	PART TIME WAGES	42,000	37,000	27,911
004-061-5122	SEASONAL/TEMPORARY WAGES	0	0	0
004-061-5123	OVERTIME WAGES	34,000	16,000	23,536
Personnel, Wages Total		516,000	370,000	397,262

<b>PERSONNEL - BENEFITS</b>				
004-061-5150	HEALTH/DENTAL	85,000	56,300	52,216
004-061-5151	LIFE/LTD INSURANCE	1,320	1,411	1,383
004-061-5152	FICA/MEDICARE	39,474	28,000	30,995
004-061-5153	ICMA 401K	22,000	15,850	19,647
004-061-5155	WORKERS COMP. INSURANCE	9,000	7,200	2,897
004-061-5156	UNEMPLOYMENT INSURANCE	900	692	823
Personnel, Benefits Total		157,694	109,453	107,961

<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES *</b>				
004-061-5201	OFFICE SUPPLIES	500	500	59
004-061-5202	OPERATING SUPPLIES	50,000	50,000	48,089
004-061-5203	REPAIR & MAINT-BLDG	4,000	5,400	1,878
004-061-5204	POSTAGE	3,300	3,000	2,761
004-061-5205	DUES & SUBSCRIPTIONS	700	500	545
004-061-5206	UTILITIES	8,000	10,000	6,599
004-061-5207	TRAVEL & TRAINING	3,000	3,000	2,039
004-061-5208	PRINTING & PUBLSHG	1,600	900	569
004-061-5209	PROFESSIONAL SERVICES*	75,000	115,000	48,124
004-061-5210	REPAIR & MAINT-EQUIP	13,500	31,500	28,237
004-061-5211	LIABILITY INSURANCE	45,027	46,544	31,688
004-061-5212	LAB FEES	6,000	6,000	5,488
004-061-5214	AUDIT	4,500	4,500	4,439
004-061-5215	METER REPAIR	50,000	50,000	119,409
004-061-5216	UTILITY SOLAR CREDITS	2,000	300	1,175
004-061-5218	GASOLINE & DIESEL	6,800	11,000	9,682
004-061-5219	UNIFORMS & CLEANING	1,500	1,500	2,199
004-061-5220	WATER LINE REPAIR	50,000	50,000	4,554
004-061-5221	REPAIR MAINT.- VEHICLE	13,500	17,400	17,153
004-061-5223	REPAIR & MAINT/STS	15,000	11,000	14,606
004-061-5227	BOND DEBT-PRINCPL	437,584	416,747	0

004-061-5228	BOND DEBT-INTEREST	69,296	65,996	74,796
004-061-5236	TELEPHONE	3,500	6,600	6,545
004-061-5240	RAW WATER REPAIR	15,000	15,000	4,363
004-061-5241	MONITORING-WATER SHED	1,000	900	825
004-061-5243	HEAVY EQUIPMENT RENTAL	5,000	5,000	0
004-061-5244	PERMITS	1,500	1,250	2,546
004-061-5246	LEASE PAYMENTS-SOLAR PANELS	0	0	59,496
004-061-5261	SMALL EQUIPMENT	5,000	5,000	4,863
004-061-5405	DEPRECIATION-EQUIPMENT	0	0	44,900
004-061-5841	VEHICLE	0	75,000	89,784
004-061-5845	FIRE MITIGATION	10,000	10,000	4,163
004-061-5862	RUEDI WATER MAINTENANCE COST	500	5,000	8,213
004-061-5866	WATER LINE/PLANT IMPROVEMENT	35,000	35,000	32,977
004-061-5868	PIPL IRRIGATION COSTS	5,000	0	-4,107
	Operating Expenses & Professional Fees *	942,307	1,059,537	678,657
<b>TOTAL EXPENSES</b>		<b>1,616,001</b>	<b>1,538,990</b>	<b>1,183,880</b>

## Solid Waste Fund Revenue to Expenses Summary

### Revenues by Source

Description	2025 Budget	2024 Budget	2023 Actuals
Charges for Services	284,800	249,800	251,318
Miscellaneous			
	284,800	249,800	251,318

### Expenses by Type

Description	2025 Budget	2024 Budget	2023 Actuals
Personnel, Wages	12,800	16,000	6,827
Personnel, Benefits	5,429	4,534	1,624
Operating Expenses	281,300	242,250	240,389
	299,529	262,784	248,840

Operating Surplus / (Deficit)                      (14,729)                      (12,984)                      2,478

The fund is operating at a Deficit, this directs us to have an increase in fees to eliminate.

**SOLID WASTE FUND****REVENUES****GARBAGE COLLECTION**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actuals</b>
<b>CHARGES FOR SERVICES</b>				
006-000-3831	SOLID WASTE FEES	283,000	248,000	249,451
006-000-3832	RE-CYCLE FEES	1,800	1,800	1,867
	REVENUE TOTAL	284,800	249,800	251,318
<b>TOTAL REVENUE</b>		<b>284,800</b>	<b>249,800</b>	<b>251,318</b>

**SOLID WASTE FUND**

**EXPENSES**

**GARBAGE COLLECTION**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actuals</b>
<b>PERSONNEL - WAGES</b>				
006-064-5120	FULL TIME WAGES	11,000	14,000	5,270
006-064-5121	PART TIME WAGES	1,800	2,000	1,547
006-064-5123	OVERTIME WAGES	0	0	10
PERSONNEL - WAGES TOTAL		12,800	16,000	6,827
<b>PERSONNEL - BENEFITS</b>				
006-064-5150	HEALTH/DENTAL	3,500	2,200	591
006-064-5151	LIFE/LTD INSURANCE	50	44	17
006-064-5152	FICA/MEDICARE	979	1,250	476
006-064-5153	ICMA 401K	550	700	218
006-064-5155	WORKERS COMP INSURANCE	300	300	310
006-064-5156	UNEMPLOYMENT INSURANCE	50	40	12
PERSONNEL - BENEFITS TOTAL		5,429	4,534	1,624
<b>OPERATING EXPENSES &amp; PROFESSIONAL FEES*</b>				
006-064-5204	POSTAGE	800	750	1,381
006-064-5208	PRINTING & PUBLSHG	500	500	285
006-064-5220	TOWN CLEAN-UP	0	0	5,666
006-064-5224	CONTRACT COLLECTION	280,000	240,500	232,590
006-064-5236	TELEPHONE	0	500	467
OPERATING EXPENSES & PROFESSIONAL FEES *		281,300	242,250	240,389
<b>TOTAL EXPENSES</b>		<b>299,529</b>	<b>262,784</b>	<b>248,840</b>