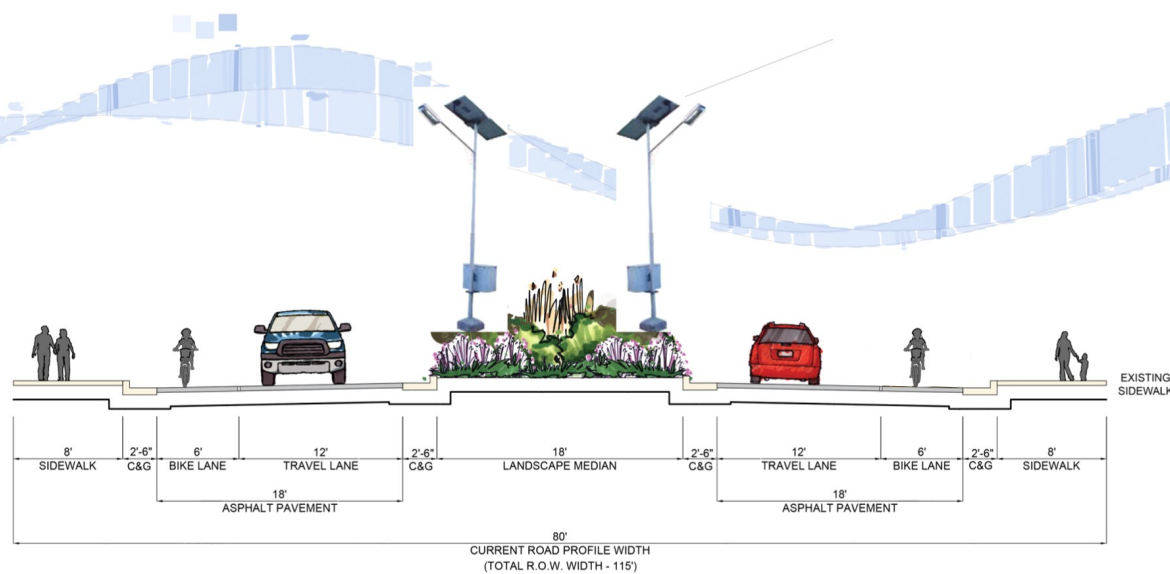
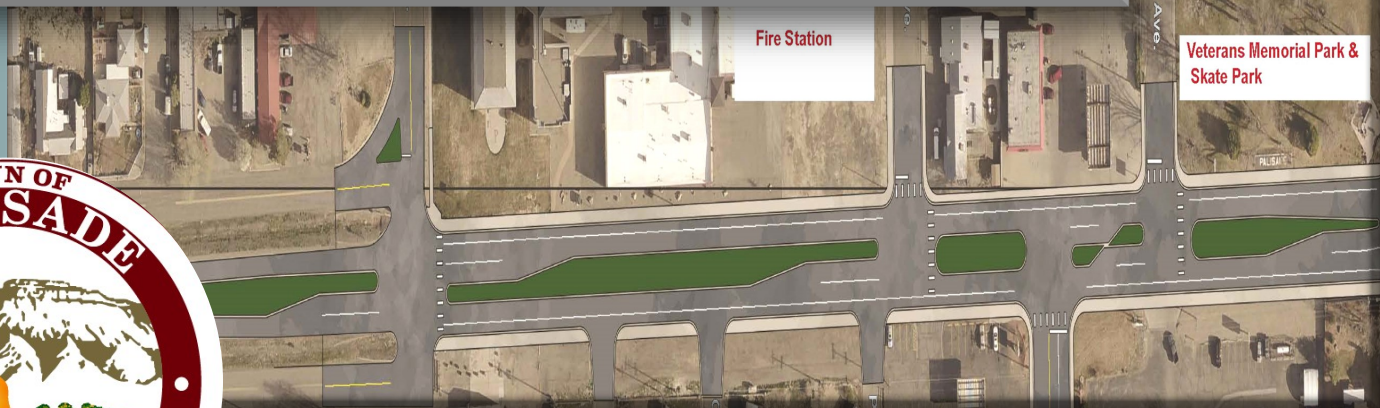


2021 MUNICIPAL BUDGET



PALISADE, CO - HIGHWAY 6 IMPROVEMENTS
TYPICAL SECTION



Budget Transmittal Letter



To the Honorable Mayor and Board of Trustees,

As required by the Town of Palisade Code, I present to you the 2021 Proposed Annual Budget. This budget has been prepared by the professional management team and staff of the Town. This budget reflects the vision, goals, and policies established by the Town's Board of Trustees.

The budget is designed with an orientation map that guides the reader through each fund. The budget includes an introduction to governmental accounting, budget highlights, project highlights, and financial position. This budget includes close to \$3 million in grants to assist in completing the special projects within the Town, which include:

- Pending grant of \$500,000 for asbestos remediation at the Old High School
- Highway 6 Safety Improvements Grant
- Sidewalks to Palisade High School Grant
- GIS Mapping Grant to map water lines, sewer lines & high-pressure gas line
- Wild-Fire Tender for Fire Department
- Sewer Grant to consolidate with Clifton Sanitation District

Year in Review

This year has proven to be challenging with the world-wide COVID19 pandemic, the worst crop freeze in decades, and some of the largest wildfires the state has seen. It is inspiring to be part of this community that has worked to protect everyone's health and support businesses in this unprecedented time.

Through the challenges of this year, some highlights of 2020 include:

- Constructing parklets for our downtown restaurants with CARES Act funding to provide seating to enable them to stay open year-round with pandemic
- Receiving \$2.4 million in grants for equipment and projects
- Partnership with Community Hospital for a clinic in Town in 2021
- Tamarisk & Russian Olive removal on the riverbank in Riverbend Park
- Body Cameras for Police
- Palisade Historical Society Museum Opens
- Sewer Project to Clifton has Started
- Fire Departments East End Effort Began

It is with great pleasure to present this budget to the Board of Trustees and acknowledge your hard work and extra time directing the projects and goals for 2021.

Respectfully Submitted,

Janet Hawkinson, MLAP
Palisade Town Manager

**TOWN OF PALISADE, COLORADO
RESOLUTION 2020-24**

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS OF AND FOR THE PURPOSE SET FORTH BELOW, FOR THE TOWN OF PALISADE, COLORADO, FOR THE 2021 BUDGET.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on November 24, 2020 and

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

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

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

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

General Fund	
Expenditures	<u>\$6,334,554</u>
Total General Fund	\$6,334,554
Utilities Fund	
Expenditures	<u>\$431,559</u>
Total Utility Fund	\$431,559
Tourism Fund	
Expenditures	<u>\$43,400</u>
Total Tourism Fund	\$43,400
Water Fund	
Expenditures	<u>\$1,160,836</u>
Total Water Fund	\$1,160,836
Conservation Trust Fund	
Expenditures	<u>\$0</u>
Total Conservation Trust	\$0
Solid Waste Fund	
Expenditures	<u>\$205,495</u>
Total Solid Waste Fund	\$205,495
Capital Projects Fund	
Expenditures	<u>\$3,750,000</u>
Total Capital Projects Fund	\$3,750,000

ADOPTED and APPROVED this 24th day of November 2020.

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



Greg Mikolai, Mayor

Attest:



Keli Frasier, Town Clerk



**TOWN OF PALISADE, COLORADO
RESOLUTION 2020-25**

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ENTIRE TOWN OF PALISADE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2021 AND ENDING FOR THE CALENDAR YEAR ON THE LAST DAY OF DECEMBER 2021.

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

WHEREAS, upon due and proper notice, published in accordance with C.R.S. 29-1-106, said proposed budget was open for inspection by the public at the Town Hall as a designated location, a public hearing was held on December 10, 2019, and interested electors were given the opportunity to file and/or register any objections to said proposed budget, and,

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

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

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

General Fund	\$6,334,554
Utilities Fund	431,559
Tourism Fund	43,400
Water Fund	\$1,160,836
Conservation Trust Fund	0
Solid Waste Fund	205,495
Capital Projects Fund	3,750,000
Total Expenditures	\$11,925,843

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

<u>General Fund</u>	
Taxes	\$3,763,500
Other Sources	1,064,200
Fund Balance	1,506,854
Total Revenues	\$6,334,554

<u>Utilities Fund</u>	
Fees	\$627,000
Fund Balance	0
Total Revenues	\$627,000

<u>Tourism Fund</u>	
Lodging Fees	\$50,000
Fund Balance	0
Total Revenues	\$50,000

Water Fund

Fees	\$1,198,000
Fund Balance	0
Total Revenues	\$1,198,000

Conservation Trust Fund

Lottery Funds	\$20,000
Fund Balance	0
Total Revenues	\$20,000

Solid Waste Fund

Fees	\$220,000
Fund Balance	0
Total Revenues	\$220,000

Capital Projects Fund

General Fund Transfer	1,852,364
Grant Revenue	1,897,636
Total Revenues	3,750,000

- SECTION 3. The budget as submitted, amended and herein above summarized by fund, a true copy of which is attached and incorporated herein by reference, hereby is approved and adopted as the budget of the Town of Palisade for the year stated above.
- SECTION 4. The budget hereby approved and adopted shall be signed by the Mayor, and made a part of the public records of the Town.
- SECTION 5. Town Finance Director, Travis Boyd, is hereby directed forthwith to certify said budget to the Department of Local Affairs of the State of Colorado in accordance with the Laws of said State.

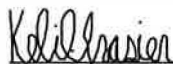
ADOPTED AND APPROVED this 24th Day of November, 2020

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

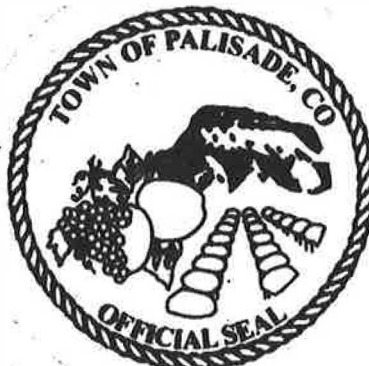


Greg Mikolai, Mayor

Attest:



Keli Frazier, Town Clerk



**TOWN OF PALISADE, COLORADO
RESOLUTION NO 2020-26**

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF PALISADE, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 8, 2020; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital outlay is \$463,857; and

WHEREAS, the 2020 valuation for assessment for the Town of Palisade as certified by the County Assessor is \$26,506,110.

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

- SECTION 1. The Town of Palisade's gross mill levy is 17.5 mills.
- SECTION 2. For the purpose of meeting all general operating expenses and capital outlay of the Town of Palisade during 2021 budget year, there is hereby levied a mill levy of 17.5 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2020.
- SECTION 3. Town Finance Director, Travis Boyd, is hereby authorized and directed to immediately certify to the County Commissioners of Mesa County, Colorado, the mill levies for the Town of Palisade as herein above determined and set.

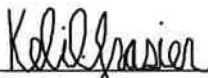
ADOPTED AND APPROVED THIS 8th DAY OF DECEMBER, 2020.

By Town of Palisade, Mesa County, State of Colorado



Greg Mikolai, Mayor

Attest:



Keli Frasier, Town Clerk



TOWN OF PALISADE, COLORADO

2021 BUDGET





ELECTED OFFICIALS

Mayor, Greg Mikolai

Pro-Tem Mayor, Thea Chase

Board of Trustees

Jamie Somerville

Susan L'Hommedieu

Bill Carlson

Ellen Turner

Nicole Maxwell

STAFF OFFICIALS

Janet Hawkinson, Town Manager

Deb Funston, Chief of Police

Jason Lee, Fire Chief

Travis Boyd, Finance Director

Keli Frasier, Clerk

Matt Lemon, Utilities Director

Troy Ward, Parks and Events Director

CONTENTS

Welcome to Palisade, Colorado	5
Organizational Chart.....	6
Introduction to Governmental Accounting	7
Orientation Chart	8
Budget Tables	9
Discussion of Financial Position.....	12
Special Projects	13
Future Possible projects	18
Government Wide Summary	19
Orientation Map.....	19
Government Summary	20
Summary by Fund Type	27
Governmental Funds	30
Orientation Map.....	31
Summary by Governmental Fund.....	32
General Fund	34
Tourism Fund	38
Conservation Fund.....	43
Capital Projects Fund.....	47
Proprietary Funds.....	52
Orientation Map.....	53
Utility Fund.....	56
Water Fund	65
Solid Waste Fund.....	74
General Fund Departments	78
Orientation Map.....	79
Administration	83
Cemetery.....	86

Community Development..... 88

Court 92

Facilities..... 94

Fire..... 97

Parks 103

Police 108

Pool..... 113

Recreation..... 115

Streets 119

WELCOME TO PALISADE, COLORADO

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

The town is governed by 7 elected board of trustees, to include the town's mayor, and all 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.

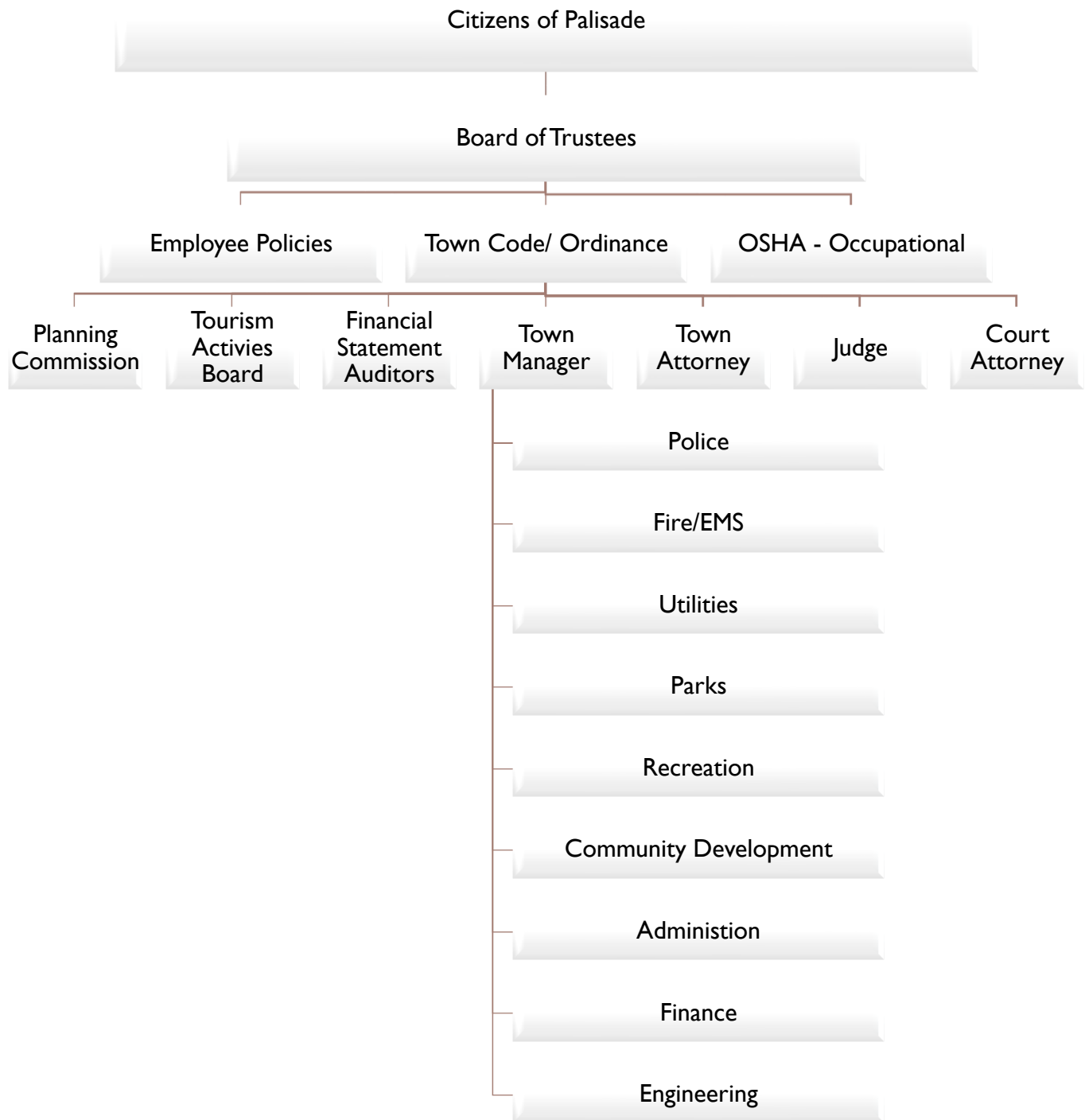
The chief administrator of the town is the Town Manager. This position serves as the chief budget officer and chief executive for the town. All operations are overseen and coordinated by the Town Manager using various department Directors.

The town operates many services for its citizens to include:

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

One of the purposes of this budget is to provide the public and the Board of Trustees a detailed financial plan for 2021 and demonstrate how we will continue to use the resources in our custody in a responsible and thoughtful manner to improve the quality of life for the residents and visitors of our wonderful town. This also serves as the detailed authorization that the board provides to the administration of the town to continue to operate.

ORGANIZATIONAL CHART



INTRODUCTION TO GOVERNMENTAL ACCOUNTING

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

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

This budget starts by looking at the government as a whole, as if it were aggregated. This is the view of the government with the least precision, but it is valuable to orient the reader to the general levels of revenue and expenditure we expect for 2021. This section is called the Government Wide Summary.

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

After becoming acquainted with the different fund types, each fund used in the town are listed in its respective fund type. In 2021, we anticipate using 7 total funds. Four funds will be governmental funds and three will be proprietary funds. In the governmental category, the three funds consist of the General Fund, Tourism Fund, Conservation Fund, and Capital Projects Fund. In the proprietary category, the three funds are the Utility Fund, Water Fund, and the Solid Waste Fund. The operations of each of these funds is distinctly addressed and projected revenues and expenditures are presented for 2021.

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

ORIENTATION CHART

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



BUDGET TABLES

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

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

Fund **1**

Department **2**

Expenses 3		6	7	8	9	10	11
Account 4	Description 5	2017 Actual	2018 Actual	2019 Adopted	2019 Estimated	2020 Budget	% Change
Personnel, Wages 12							
XXX-XXX-XXXX	Account Title	100	115	125	120	130	4%
	Category Total 13	100	150	125	120	130	4%
Personnel, Benefits							
XXX-XXX-XXXX	Account Title 2	300	325	400	200	350	-12.5%
	Category Total	300	325	400	200	350	-12.5%
Total Expenses 14		400	475	525	320	480	-8.6%

DESCRIPTIONS OF FIELDS

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

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

13	Category Total	This is a row naming field. The amounts in this row are the sum of the columns under a Category delineation. The only exception to this is the amount in the change in amount column. The amount in this column is calculated the same way the as in the rest of the rows in the table.
14	Table Total	This is a row naming field. The amounts in this row are the sum of all category totals in the table. The only exception to this is the amount in the change in amount column. The amount in this column is calculated the same way the as in the rest of the rows in the table.

DISCUSSION OF FINANCIAL POSITION

Many people have heard through their civics education, news media, or personal work experience of a “balanced budget.” This concept means that an entity does not expend anymore resources in one year than it receives. In other words, the revenues for one year are equal to the expenditures. There are times where having a “balanced budget” is a sound operating practice and it shows the town’s citizens a level of responsibility with resources. There are other times where having a “balanced budget” withholds benefits from citizens for which they have already paid.

Over the past few years, through conservative and prudent financial management, the town has amassed a surplus of funds 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 as a contingency for major repairs and maintenance, disaster relief, or to reinvest in capital projects such as parks and infrastructure.

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

This budget is not a “balanced budget” as described above. The proposed expenditures exceed the projected revenues of the town. This budget is a deficit budget and the deficit will be used to partially reinvest a fund balance that has been accumulated over the past few years to capital improvement projects throughout the town to increase the quality of life for the residents of Palisade.

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

SPECIAL PROJECTS

In this section, we want to discuss the various projects that we will undertake in 2021 as part of the town's commitment toward capital improvement and reinvesting in our infrastructure. This is a piece of a three-year rolling capital improvement plan aimed at significantly improving aged infrastructure or adding to the infrastructure of the town for the betterment of the community.

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

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

Project Title	Project Description	Fund/ Department	Grant Revenue	Town Funding	Expected Cost
Large Capital Improvement Projects with Grant Funding					
Safety Improvements on Highway 6	This project will increase safety on Highway 6 by adding multi-modal options to the highway and adding traffic calming features.	Capital Projects Fund	\$ 547,636 GVT Grant	\$ 752,364	\$1,300,000
Sidewalk Construction along Highway 6	This project will create sidewalks along Highway 6 Frontage Road to the High School. This will help facilitate mobility throughout the town without the use of automobiles.	Capital Projects Fund	\$ 800,000 CDOT Grant	\$ 200,000	\$1,000,000
Old High School Asbestos Abatement	This project will remove hazardous asbestos materials from the old high school building.	Capital Projects Fund	\$ 500,000 EPA Grant	\$ 100,000	\$600,000
Pipeline Mapping	This project will map the high-pressure gas lines and other infrastructure in GIS	Capital Projects Fund	\$ 50,000 PHMSA Grant	\$0	\$50,000
Tactical Fire Tender	The acquisition of a fire tender apparatus to respond to local wildfires and render mutual aid	General Fund / Fire For Supplemental Appropriation	Unknown	Unknown	Unknown Estimated 300K
Sewer Treatment Consolidation to Clifton Sanitation District	This project will decommission the Town's sewer treatment facilities and route sewage to the Clifton Sanitation District for processing	Utilities Fund/ Treatment For Supplemental Appropriation	Unknown	Unknown	Unknown Estimated \$14 M

Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Large Capital Improvement Projects with Only Tax Revenue Funding				
Remove Old High School Building as Site Preparation for New Structure	This project will remove the old high school building after asbestos abatement in preparation for a clinic project.	Capital Projects Fund	100% Tax Revenue	\$850,000
Riverbend Park Restroom Construction	This project will raze the old restroom facilities and build new restroom facilities at Riverbend Park.	General Fund/ Parks	100% Tax Revenue	\$150,000

Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Large Capital Improvement Projects with Only User Fee Funding				
Water Meter Upgrade (Completed over 5 yrs)	The water meters in the town are obsolete and at the end of their useful lives. This meter upgrade will more precisely meter water as well as provide a better user interface with water consumers regarding billing and usage. This project will take 5 years to complete.	Water Fund	100% User Fees	\$50,000
Raw 960 Water Line Upgrade	This project will improve the spring water collection infrastructure by replacing current 4" pipe with 12" pipe.	Water Fund	100% User Fees	\$30,000
Small Projects with Tax Funding				
New North Park Project	This will build infrastructure for an additional town park area	General Fund/ Parks	100% Tax Revenue	\$5,000
Trail/Sidewalk by Boat Ramp Riverbend Park	This is to construct an ADA trail or sidewalk by the boat ramp by Riverbend Park. This will increase the accessibility to the boat ramp by visitors, mitigate erosion, and enhance trail connectivity.	General Fund/ Parks	100% Tax Revenue	\$10,000
Non-Native Tree Removal on Riverbank	This is the partial removal of Russian Olive and Tamarisk on the banks of Riverbend Park to increase access to the river and a healthy riverbank.	General Fund/ Parks	100% Tax Revenue	\$10,000
Tree Planting at Riverbend	This is to plant trees in Riverbend Park.	General Fund/ Parks	100% Tax Revenue	\$15,000
Police Body Cameras	Provide police officers with body cameras as required by state law	General Fund / Police	100% / Tax Revenue	\$20,000

Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Town Hosted or Sponsored Social Events				
Bluegrass Festival	The town hosts the Bluegrass Festival each year and this event brings visitors to the town from around the country. This budget item is the expenditure that the town uses to host the event. This event usually operates at a net gain for the town.	General Fund/ Recreation	100% Tax Revenue	\$220,000
Town Ice Cream Social	The town hosts the Peachfest Ice Cream Social to bring citizens together and enjoy some music, ice cream and peaches.	General Fund/ Recreation	100% Tax Revenue	\$5,000
Olde Fashioned Christmas	The town supports the Palisade Chamber of Commerce's Olde Fashioned Christmas by buying the labor to place lights and decorations.	General Fund/ Recreation	100% Tax Revenue	\$4,000
Winefest	The town supports Winefest by providing police services and a reduction in park rental fees.	General Fund/ Recreation	100% Tax Revenue	\$5,000
Peachfest	The town supports Peachfest by providing police services and a reduction in park rental fees.	General Fund/ Recreation	100% Tax Revenue	\$5,000
4 th of July Parade	The town hosts a 4 th of July Parade. It provides labor to traffic control, equipment for the parade, and supplies for the event.	General Fund/ Recreation	100% Tax Revenue	\$5,000

Trick or Treat Street	The town host a family friendly Halloween event for the residents of the town. Kids can come to the center of town and trick or treat in a safe atmosphere.	General Fund/ Recreation	100% Tax Revenue	\$1,000
Sunday/ Harvest Market	The town hosts a farmer's market throughout the summer and fall. This is for supplies and advertising associated with the event and does not include expenditures for labor and benefits.	General Fund/ Recreation	100% Tax Revenue	\$10,000

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

FUTURE POSSIBLE PROJECTS

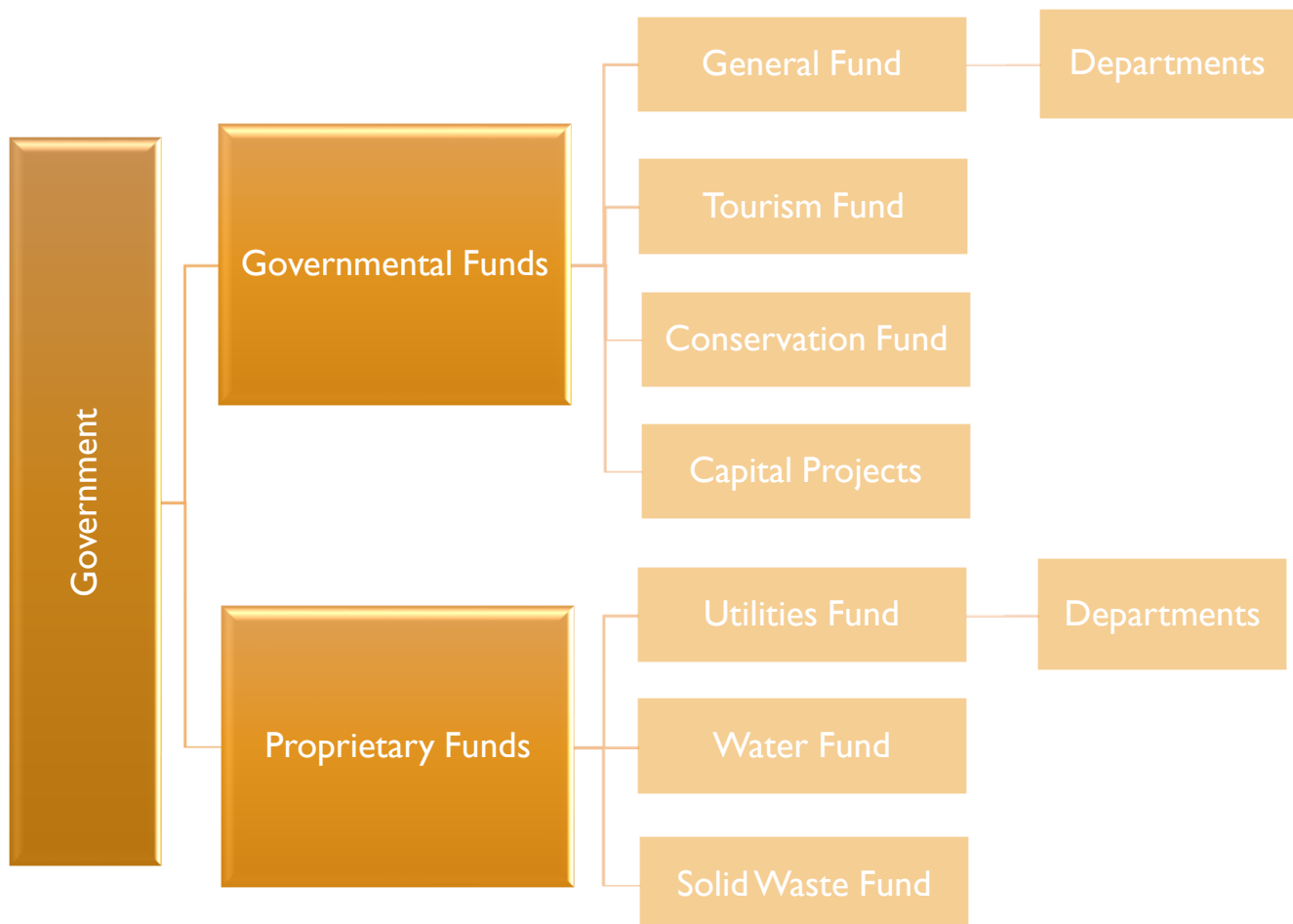
Project Title	Project Description	Fund/Department	Funding Source	Expected Cost
Fiscal Year 2022 to 2026 Projects				
Wine Valley Road Improvement	Make road improvements to G 7/10 Road to 37 8/10 Road to support heavy traffic	General Fund/ Streets	100% Tax Revenue	Undetermined
Veteran's Park Restroom	Replace the restrooms at Veteran's Park	General Fund/ Parks	100% Tax Revenue	\$150,000
Veteran's Park Memorial Stage	Create a venue at Veteran's Memorial Park to host events and performances	General Fund/ Parks	100% Tax Revenue	\$350,000
Water Distribution Infrastructure	Increase transmission lines in sections of town to improve water service	Water Fund	100% User Fees	Undetermined

GOVERNMENT WIDE SUMMARY

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

ORIENTATION MAP

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



GOVERNMENT SUMMARY

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

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

It is apparent by comparing the revenues in total to the expenses in total in the government wide summary, the expenses are \$1,282,644 more than the budgeted revenues for 2021. This results in a single year revenue deficit for the projected expenditures. This means the expected revenues for 2021 are not solely enough to pay for the proposed expenses. This requires funding for these expenses to be obtained from another source outside of the 2021 revenues collected. The detail from the source of this funding is discussed at the fund level introduction and analysis. In 2021, one hundred percent of the annual revenue deficit across all funds is being funded by excess revenues that have been accumulated from previous years. These excess revenues are commonly called a “fund balance” and this balance is largely being used to match grant funding in the General Fund. All fund balance spending is attributable to capital improvements to the town’s infrastructure.

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

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

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

Government Summary

Revenues by Source

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Tax	3,922,571	4,353,217	3,547,076	4,041,967	3,813,500	8%
Licenses	38,845	52,709	28,346	20,300	24,500	-14%
Intergovernmental Revenues	734,370	590,655	2,161,749	640,610	2,252,136	4%
Charges for Services	2,194,602	2,259,699	2,077,784	2,207,031	2,328,200	12%
Fines, Forfeits and Assessments	25,144	29,611	17,000	20,000	18,000	6%
Interest and Rentals	100,223	133,676	64,956	57,000	52,000	-20%
Donations	60,750	550	22,909	6,000	6,000	-74%
Miscellaneous	322,949	326,836	347,883	43,500	341,500	-2%
Other Revenue Sources	39,130	7,427	15,000	5,000	5,000	-67%
	7,438,583	7,754,380	8,282,703	7,041,408	8,840,836	7%

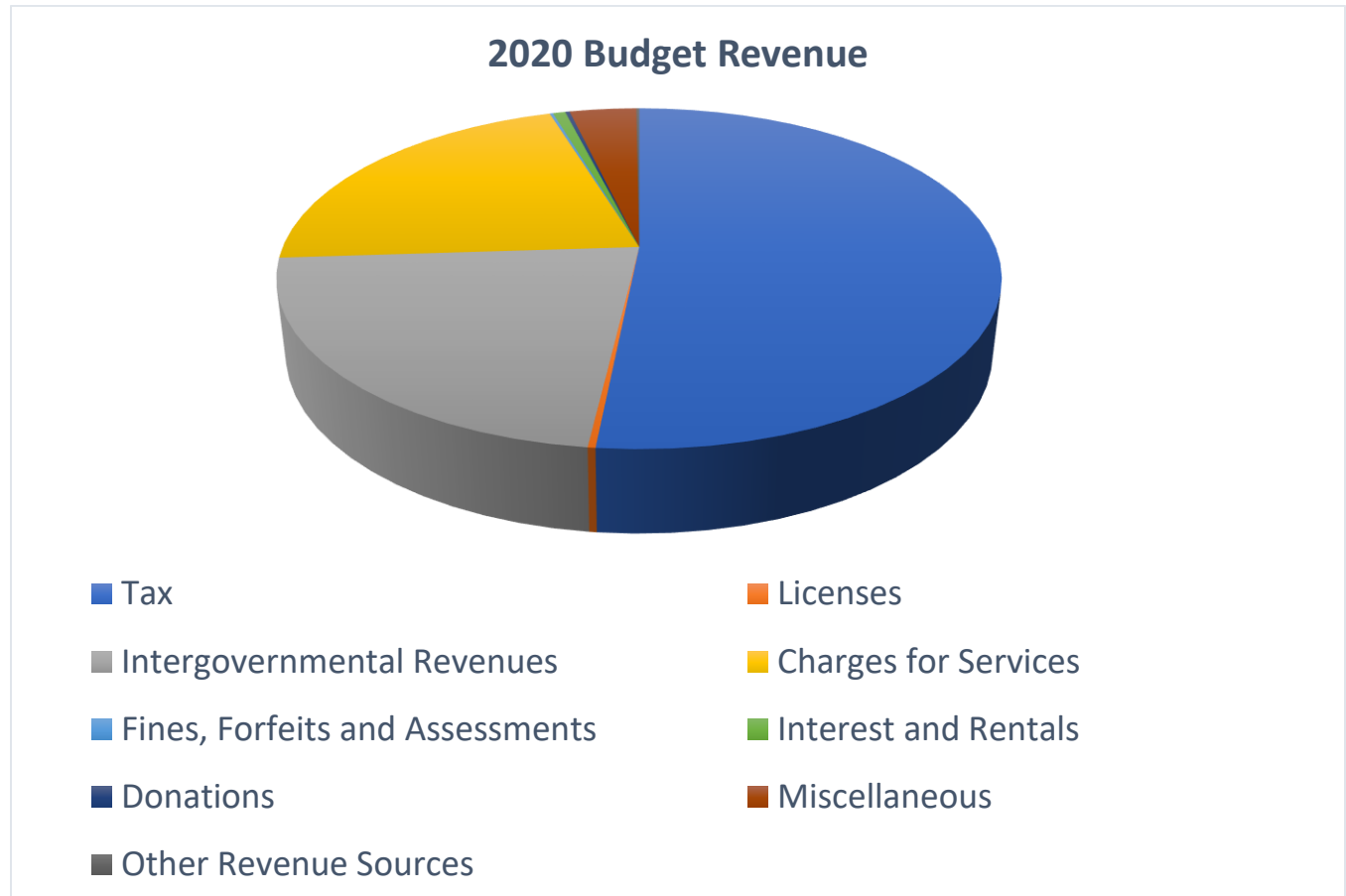
Expenses by Type

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Personnel, Wages	1,964,291	2,117,331	2,338,237	2,372,807	2,294,600	-2%
Personnel, Benefits	691,731	749,265	845,655	813,801	879,114	4%
Purchased Professional Services	504,042	641,748	633,200	643,092	733,200	16%
Operating Expenses	1,157,760	1,273,832	1,765,000	1,291,106	1,475,700	-16%
Capital Expenses	505,930	897,038	517,155	440,732	4,255,366	723%
Special Projects	607,560	315,274	3,680,850	319,100	485,500	-87%
	5,431,313	5,994,489	9,780,097	5,880,638	10,123,480	4%

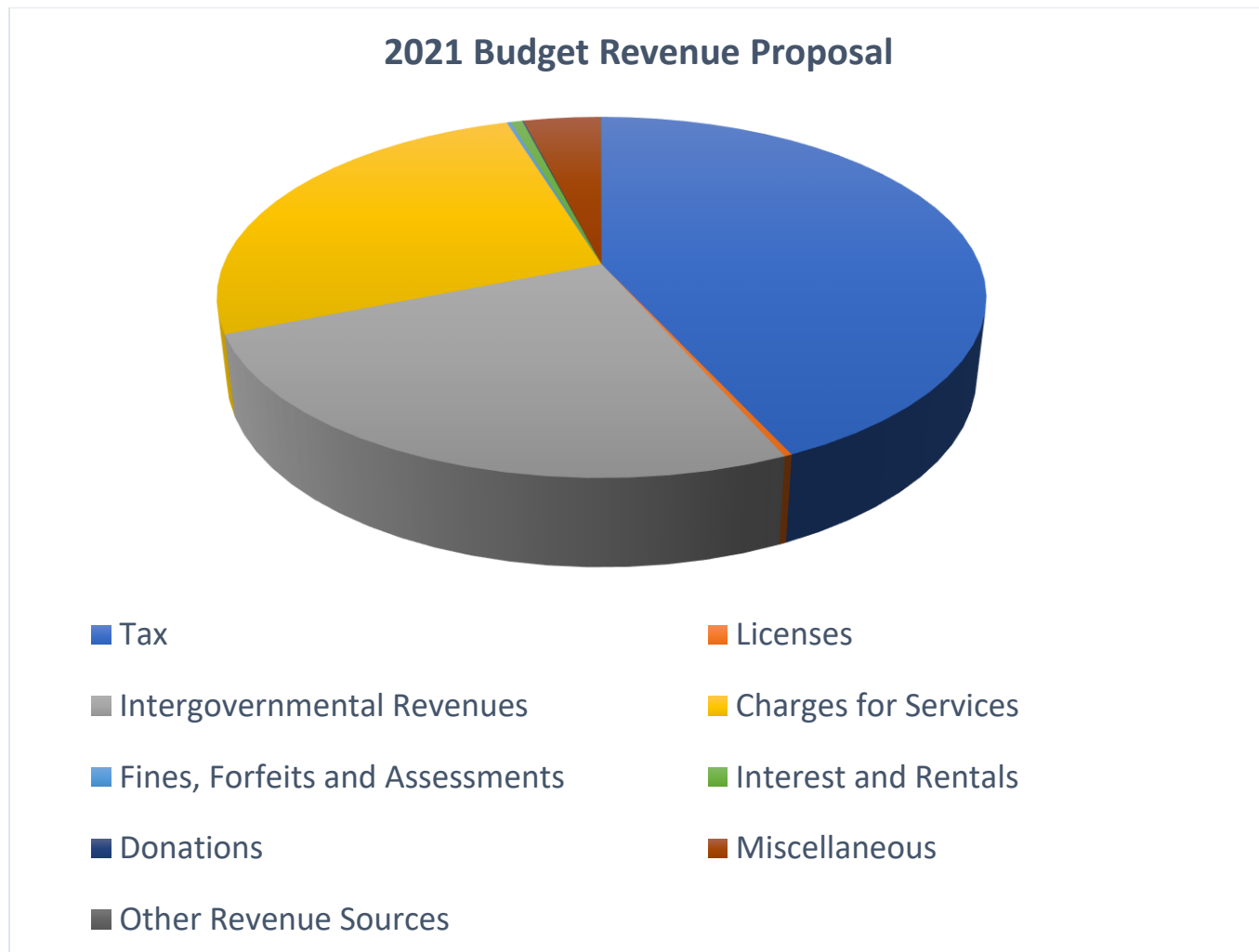
Note: \$1,897,636 of Intergovernmental Revenues is proposed grant funding. See the Capital Projects Fund Section for more detail of this funding.

These two charts can be compared to understand the difference in revenue sources for the Town of Palisade from 2020 to 2021. There is a slight difference in revenue source from 2020 to 2021 primarily driven by the increase in grant funding proposed by this budget. This is illustrated by the gray section in both charts. In 2021, the gray section is larger when compared to 2020.

This chart illustrates the mix of revenue budgeted in 2020.



This chart shows the proposed budget for revenue for 2021.



The grey sections in each of the revenue pie charts shows the portion of Intergovernmental Revenues to the entire revenue stream for the government. There is a larger portion of revenue coming from Intergovernmental Revenues in 2021 when compared to 2020. This is due to projected grant funding in the Capital Projects Fund. For further details of these funding sources, see the Capital Projects Fund Analysis Section of this budget.

These two charts illustrate the difference in proportional expenses for the Town of Palisade from 2020 to 2021. The primary difference in the mix of expenses is in special projects and capital expenses, as shown in green in both charts. There is a significantly greater proportion of the budget being used on capital expenses in 2021 as compared to 2020. The 2020 budget included many of the same capital projects and were classified as special projects in 2020 and capital expenses in 2021. This change was due to using the Capital Projects Fund to track these projects. This difference is largely due to a change in accounting treatment and expansion of capital projects in 2021.

This chart illustrates the mix of expense budgeted in 2020.



This chart illustrates the mix of expense proposed for budgeting in 2021.



The expansion of revenue through grant funding is being used to partially finance these capital improvements. These grants require a portion of the grant to be matched by the town's resources. This match is the main contributor to overall projected expenditures for the year exceeding the town's projected revenues. The source of these matching resources is from the fund balance is being transferred from the General Fund to the Capital Projects Fund. See the General Fund and Capital Projects Fund sections for further details.

SUMMARY BY FUND TYPE

When the financial information is aggregated in the government wide level, it makes it very difficult to determine which resources are being used how the resources are being used. It is valuable to make a distinction between funds based on the source of revenue and group them based on this distinction. We have bifurcated 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 provided for which the users of these services are billed.

By making this distinction, there is a different picture of the budget presented. The Proprietary Funds are projected to have nearly a balanced budget and their special and capital projects are largely going to be funded using the revenue from the same budget year. In contrast, the governmental funds are contributing to the majority of the deficit in this budget. This makes sense due to the large investments in infrastructure and capital expenses are being proposed in departments controlled and funded in the Governmental Funds, mostly the General Fund.

As the total revenues and expenses are compared with this fund type distinction made, it provides more detail with regard to the composition of the revenue to expense deficit. There is a current year revenue surplus of \$247,611 in the Proprietary Funds. This is about 13.8% of the total expenses in the current year. For comparison, there is a current year revenue deficit in the Governmental Funds of \$1,530,254 which is about 18.4% of the total expenses in the current year. Both current year revenue deficits are fully funded by excess revenues collected and unexpended in prior years.

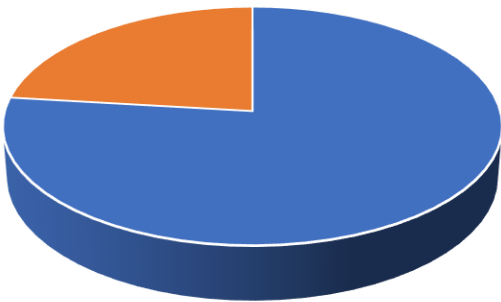
Government Revenue to Expense Summary by Fund Type

Revenues						
	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Fund Type						
Governmental Funds	5,305,179	5,830,422	6,476,463	5,041,708	6,795,336	5%
Proprietary Funds	2,133,404	2,133,404	1,806,240	1,999,700	2,045,500	13%
	7,438,583	7,963,826	8,282,703	7,041,408	8,840,836	7%

Expenses						
	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Fund Type						
Governmental Funds	3,932,978	4,673,611	7,853,547	4,464,663	8,325,590	6%
Proprietary Funds	1,498,335	1,320,878	1,926,550	1,415,976	1,797,890	-7%
	5,431,313	5,994,489	9,780,097	5,880,638	10,123,480	4%

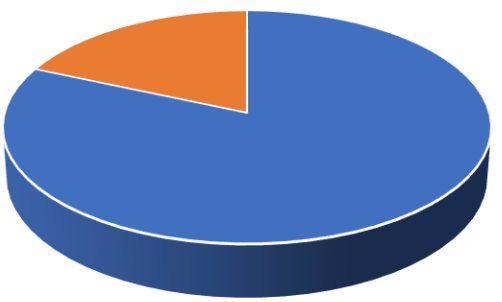
The following charts are used to compare relative revenue and expense activity between 2020 and 2021. Comparing the revenue budgets for 2020 and 2021 reveals that the revenue and expense distribution between Governmental Funds and Proprietary Funds are very similar. This is largely due to the increase of budgeted grant funding and capital improvement projects in both years.

2021 Proposed Revenue Budget
by Fund Type



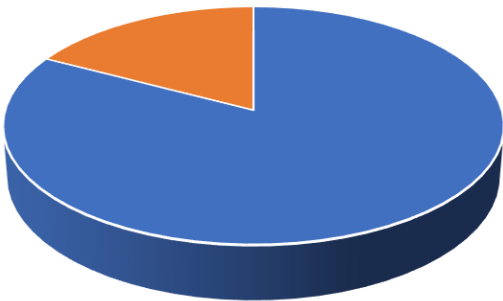
■ Governmental Funds ■ Proprietary Funds

2020 Revenue Budget
by Fund Type



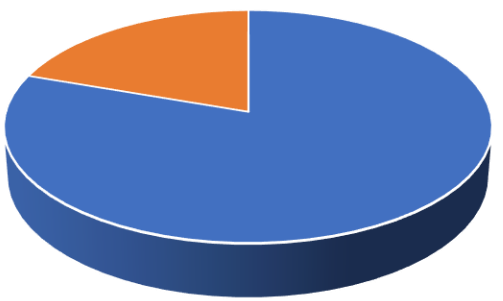
■ Governmental Funds ■ Proprietary Funds

2021 Proposed Expense Budget
by Fund Type



■ Governmental Funds ■ Proprietary Funds

2020 Expense Budget
by Fund Type



■ Governmental Funds ■ Proprietary Funds

GOVERNMENTAL FUNDS

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

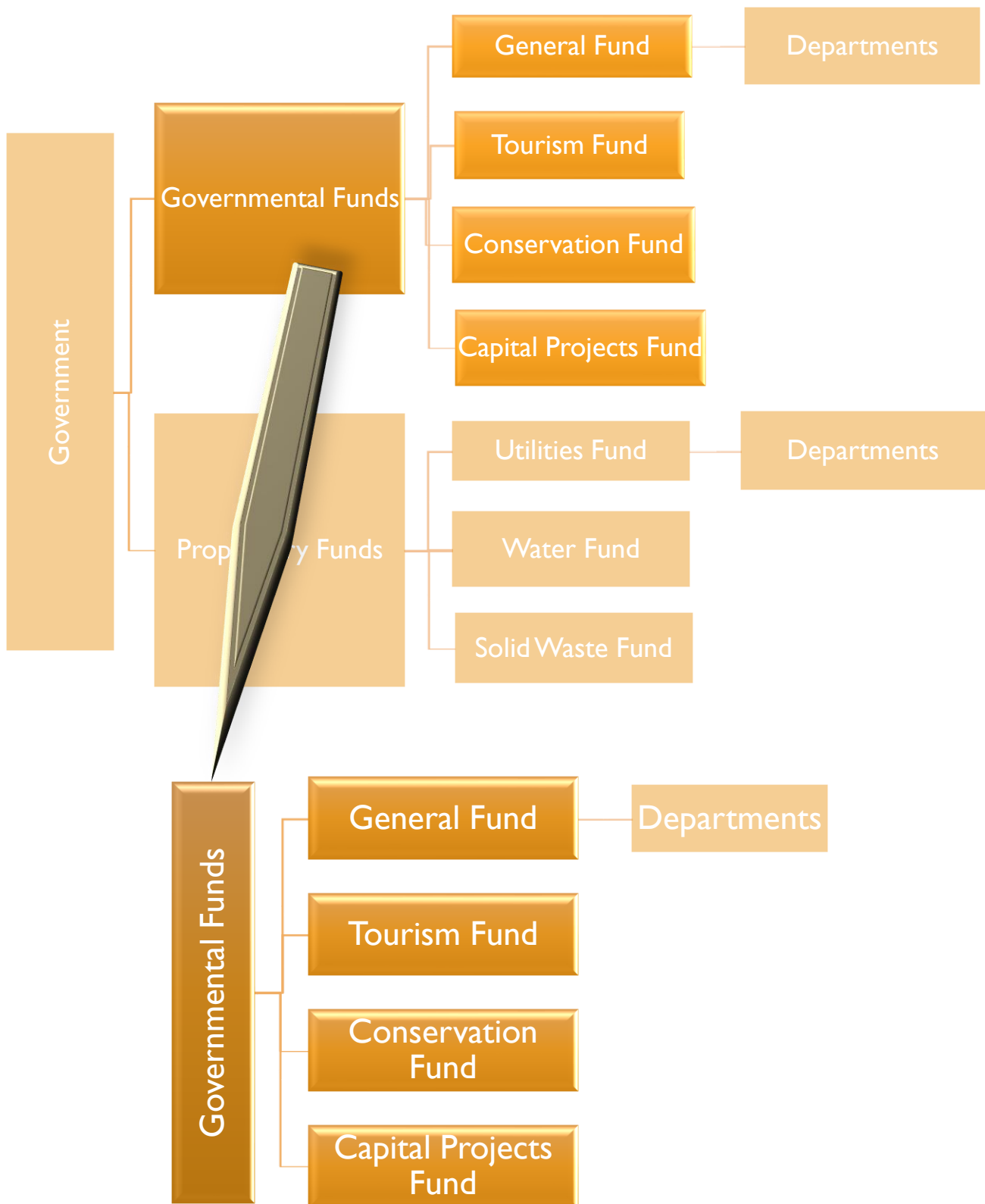
The General Fund is the main operating fund for the town to provide government services to the public. This is the largest fund in the finance structure and is subdivided into various departments for increased resource control, accountability, and mission segregation.

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

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

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

ORIENTATION MAP



SUMMARY BY GOVERNMENTAL FUND

Through analysis of the following table, the relative size as measured by revenue and expense becomes apparent when comparing the General Fund to the Tourism and Conservation Funds. The General Fund is much larger in both revenue and expense than the other two funds. It may be helpful to think of the Governmental Funds as specifically the General Fund. Even though this is not technically accurate, the General Fund is responsible for such a large portion of the revenues and expenses, the other funds may become a distraction when evaluating this budget. The Capital Projects Fund is only used to track the completion of capital projects. It only has two funding sources, grants and transfers from other Town funds. As a result, \$1,902,364 is counted as an expenditure in both the General Fund and Capital Projects Fund. In the General Fund, this expenditure is the transfer to the Capital Projects Fund. This same amount is shown as a revenue in the Capital Projects Fund. These transactions were eliminated in the government summary statements.

Governmental Funds Revenue to Expense Summary

Revenues

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Fund						
General Fund	5,232,582	5,744,838	6,400,463	4,971,641	4,827,700	-25%
Tourism Fund	45,077	51,469	50,000	49,467	50,000	0%
Conservation Fund	27,521	34,115	26,000	20,600	20,000	-23%
Capital Projects Fund	-	-	-	-	3,800,000	
	5,305,179	5,830,422	6,476,463	5,041,708	8,697,700	34%

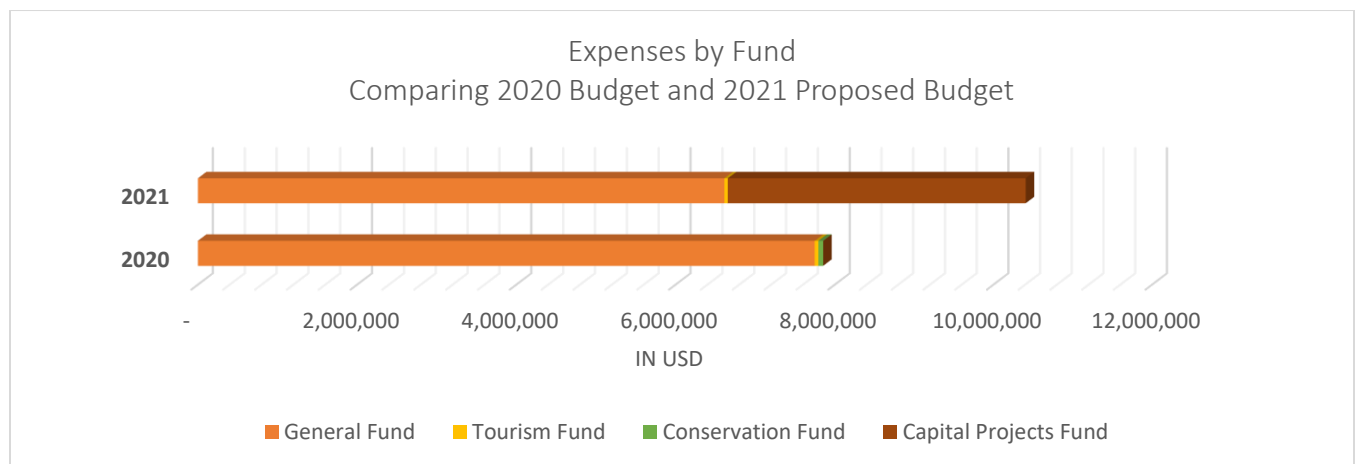
Expenses

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Fund						
General Fund	3,878,781	4,611,564	7,747,647	4,364,538	6,384,554	-18%
Tourism Fund	44,169	54,082	45,900	35,125	43,400	-5%
Conservation Fund	10,028	7,964	60,000	65,000	-	-100%
Capital Projects Fund	-	-	-	-	3,800,000	
	3,932,978	4,673,611	7,853,547	4,464,663	10,227,954	30%

As discussed above, these bar graphs show the relative size of the General Fund in comparison to the Tourism and Conservation Fund in terms of revenue and expense. The General Fund is represented by the blue portion of the line and the Tourism and Conservation Funds are respectively orange and gray in the revenue bar graph. The yellow section is the revenue in the Capital Projects Fund.



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



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

GENERAL FUND

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

The General Fund obtains the majority of its revenue from sales and property taxes. In the 2021 budget, there is a large decrease of revenue from intergovernmental revenues. This is due to the grant revenues received being recorded in the Capital Projects Fund rather than the General Fund.

The fund balance analysis shows the changes in fund balance from year to year. A fund balance can be thought of as accumulated profit or loss throughout the entity's life cycle. There has been a positive trend in the fund balance year to year in this analysis and there is an estimated General Fund balance of \$5,667,914 at the beginning of 2021. If this was business accounting, this balance could be thought of as the equity in the business or the pool from which dividends could be distributed. The town government is not a business and this balance has a different meaning. This balance is the amount of revenue in excess of expenditures from one year to the next. A government can build these resources to save-up for capital improvements, increased services, and infrastructure repairs, maintenance, and improvement. For the 2021 budget, we are proposing a decrease of \$1,556,854 to the fund balance. This means that we will fund some of these capital improvement projects in the Capital Projects Fund with excess revenue saved from previous years. The Capital Projects Fund will be funded through a transfer from the General Fund and associated grant receipts.

General Fund

Fund Balance

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Beginning Fund Balance	2,573,735	3,927,536	4,319,610	5,060,811	5,667,914	31%
Net Change in Available Fund Balance	1,353,801	1,133,274	(1,347,184)	607,104	(1,556,854)	16%
Ending Fund Balance	3,927,536	5,060,811	2,972,426	5,667,914	4,111,060	38%

Fund Balance Detail

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Restricted for Tabor	159,246	177,482	233,629	130,936	191,537	-18%
Restricted Traffic Impact Fees	299,360	261,300	-	264,300	-	
Non-spendable	76,157	50,835	70,000	55,000	70,000	0%
Cemetery Perpetual Care	114,995	118,424	121,977	121,977	125,636	3%
Operating Reserve	915,106	1,004,996	1,600,116	1,242,910	1,206,925	-25%
Unassigned Fund Balance	2,362,672	3,447,774	946,704	3,852,791	2,516,962	166%
Ending Fund Balance	3,927,536	5,060,811	2,972,426	5,667,914	4,111,060	38%

Note: In the above Fund Balance table there is a projected decrease in the fund balance of \$1,556,854. There is \$1,902,364 being transferred to the Capital Projects Fund for the construction of capital projects in the Town. This transfer causes the fund balance to be projected as a decrease. Excluding these capital projects, the fund balance would be projected to increase which means that the continual operations and small capital improvement projects of the General Fund are fully funded with current year revenue.

General Fund Revenue to Expense Summary

Revenues by Source

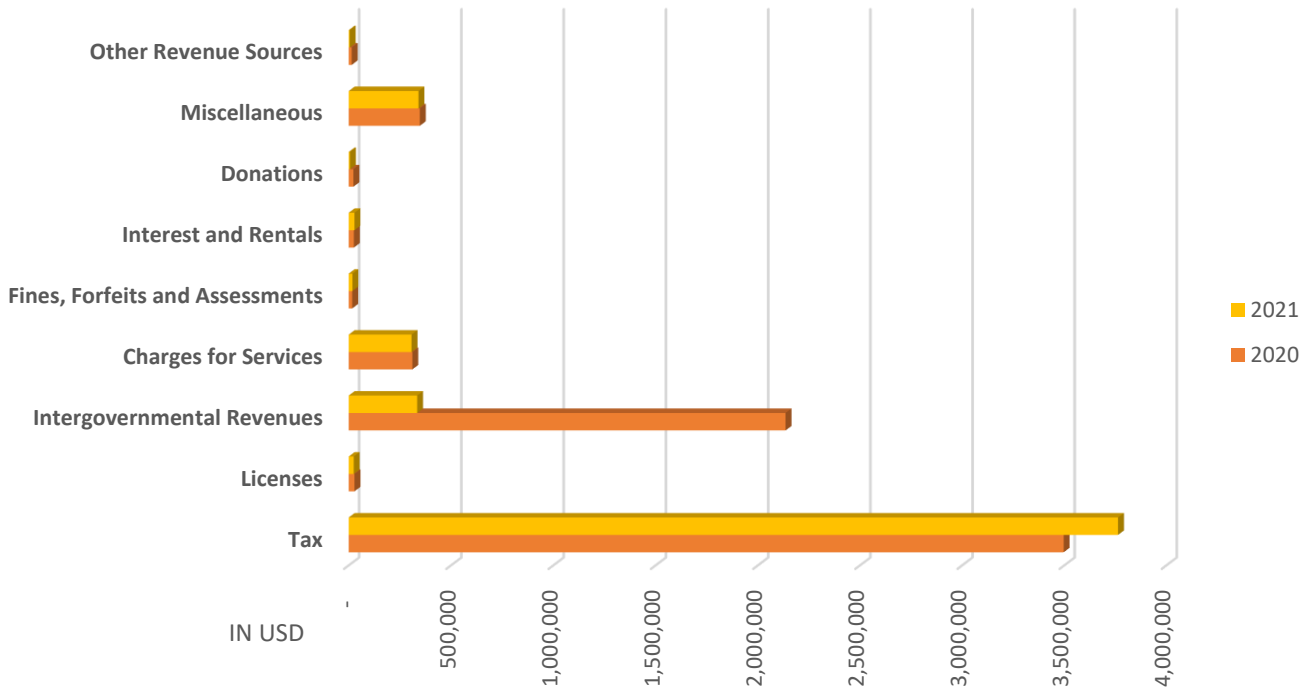
Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Tax	3,877,494	4,301,749	3,497,076	3,992,500	3,763,500	8%
Licenses	38,845	52,709	28,346	20,300	24,500	-14%
Intergovernmental Revenues	456,238	559,540	2,135,749	620,010	334,500	-84%
Charges for Services	365,655	398,533	311,149	236,831	307,200	-1%
Fines, Forfeits and Assessments	25,144	29,611	17,000	20,000	18,000	6%
Interest and Rentals	46,378	70,884	25,351	28,000	28,000	10%
Donations	60,750	550	22,909	6,000	6,000	-74%
Miscellaneous	322,949	323,836	347,883	43,000	341,000	-2%
Other Revenue Sources	39,130	7,427	15,000	5,000	5,000	-67%
	5,232,582	5,744,838	6,400,463	4,971,641	4,827,700	-25%

Expenses by Type

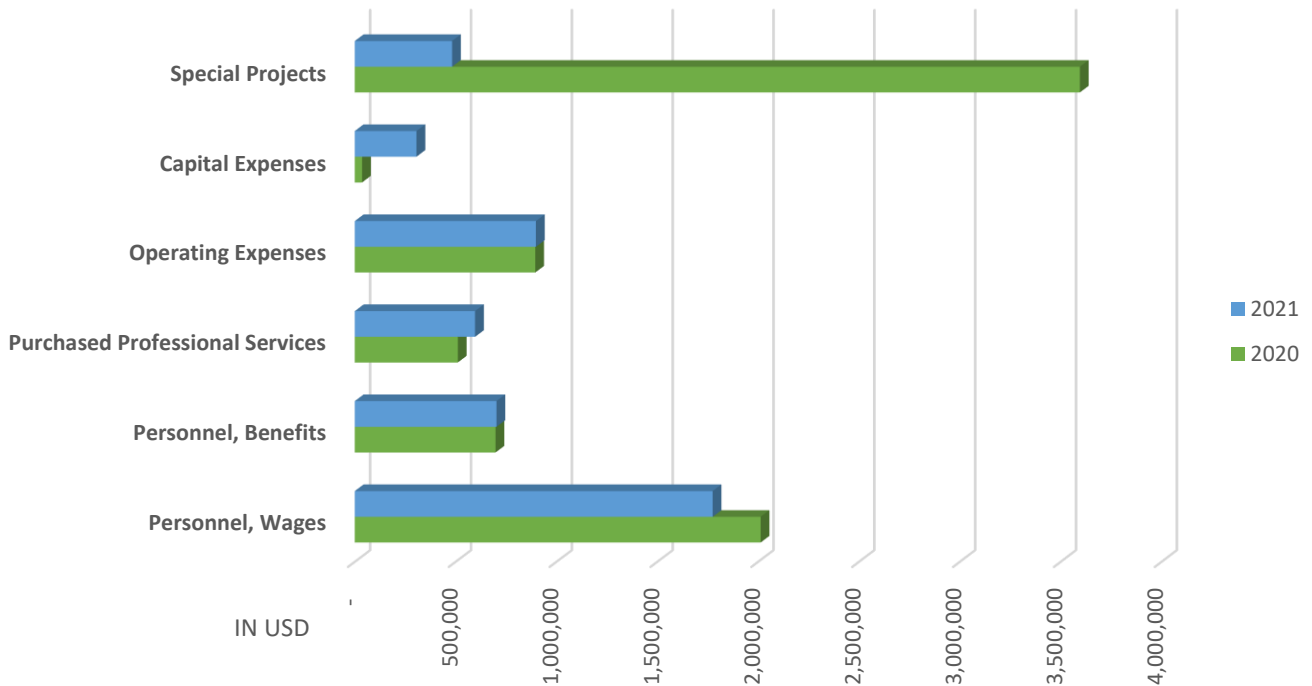
Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages	1,628,913	1,791,784	2,012,277	2,086,124	1,795,600	-11%
Personnel, Benefits	567,671	616,656	698,020	672,194	703,390	1%
Purchased Professional Services	389,208	541,169	511,000	487,833	596,500	17%
Operating Expenses	692,917	854,425	895,000	841,484	898,200	0%
Capital Expenses	36,381	511,225	36,000	27,302	6,000	-83%
Special Projects	563,690	296,306	3,595,350	249,600	482,500	-87%
Inter-Fund Transfers	-	-	-	-	1,902,364	
	3,878,781	4,611,564	7,747,647	4,364,538	6,384,554	-18%

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

General Fund Revenue by Source Comparing 2020 Budget to 2021 Proposed Budget



General Fund Expenses by Type Comparing 2020 Budget to 2021 Proposed Budget



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 of the resources expended in this fund are for advertising, marketing, and promotion of Palisade.

Tourism Fund

Fund Balance

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Beginning Fund Balance	9,137	10,045	24,341	7,432	21,774	-11%
Net Change in Available Fund Balance	908	(2,613)	4,100	14,342	6,600	61%
Ending Fund Balance	10,045	7,432	28,441	21,774	28,374	0%

Fund Balance Detail

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Unassigned Fund Balance	10,045	7,432	28,441	21,774	28,374	0%
Ending Fund Balance	10,045	7,432	28,441	21,774	28,374	0%

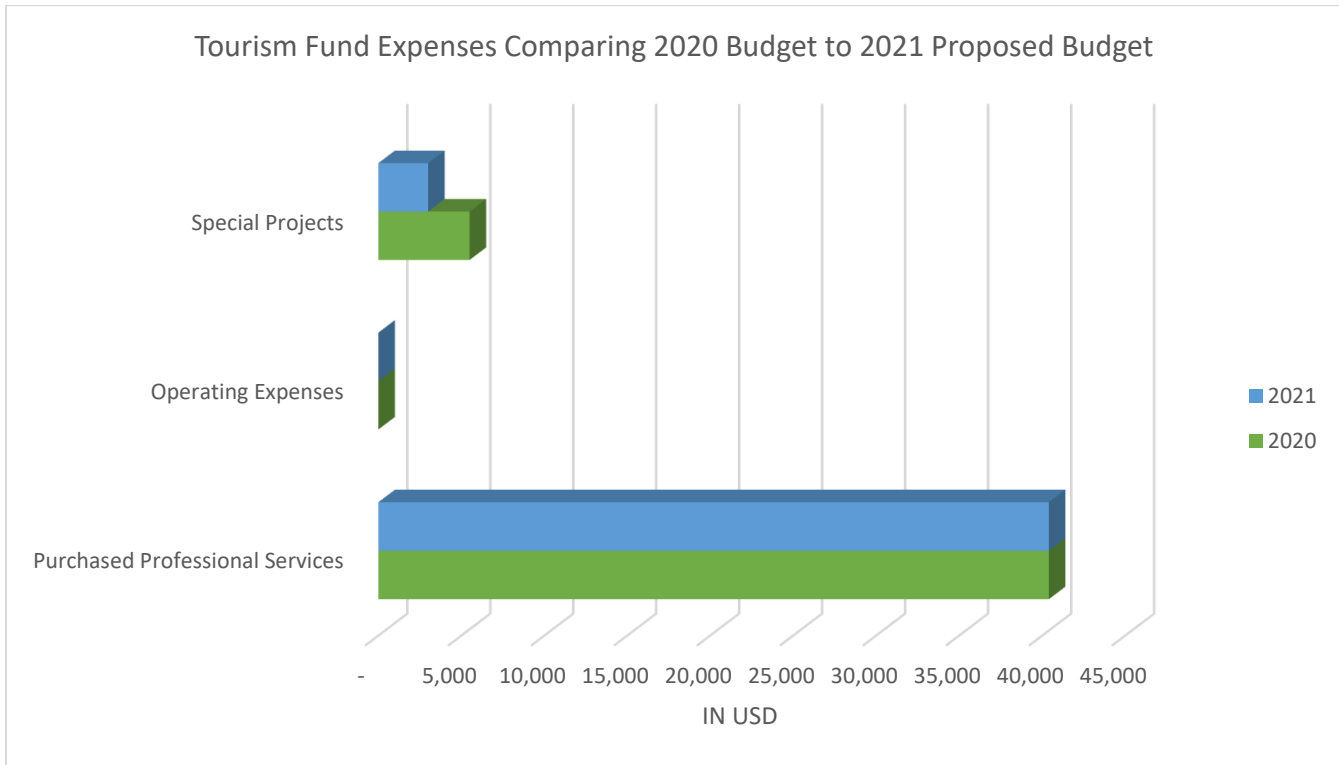
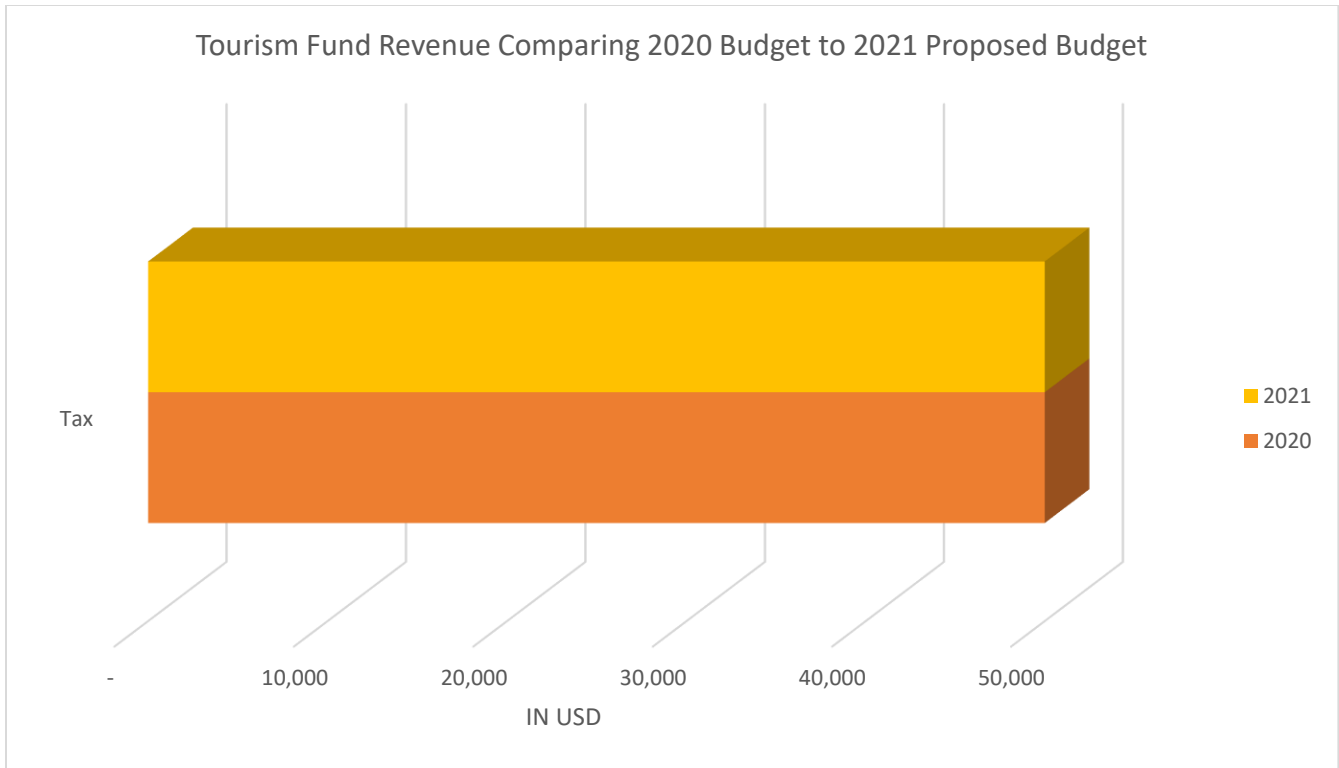
Tourism Fund Revenue to Expense Summary

Revenues by Source

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Tax	45,077	51,469	50,000	49,467	50,000	0%
	45,077	51,469	50,000	49,467	50,000	0%

Expenses by Type

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Purchased Professional Services	33,858	46,489	40,400	35,125	40,400	0%
Operating Expenses	1,903	589	-	-	-	
Special Projects	8,408	7,004	5,500	-	3,000	-45%
	44,169	54,082	45,900	35,125	43,400	-5%



Tourism Fund

Tourism Activity Board

Revenues

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Taxes							
003-000-3109	LODGING FEES	45,077	51,469	50,000	49,467	50,000	0%
	Category Total	45,077	51,469	50,000	49,467	50,000	0%
Miscellaneous							
003-000-3607	MISCELLANEOUS REVENUE	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Transfers from Other Funds							
003-000-3110	TRANSFER FROM GENERAL FUND	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Total Revenue						50,000	0%

Tourism Fund

Tourism Activity Board

Expenses		2018	2019	2020	2020	2021	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Purchased Professional Services							
003-012-5245	WEBSITE & ON-LINE MGT	2,519	5,456	3,000	2,925	3,000	0%
003-012-5246	WEB PROGRAMMING	362	-	-	-	-	
003-012-5247	DESIGN/PRODUCTION	5,458	6,778	5,000	2,000	5,000	0%
003-012-5248	MARKETING	-	-	-	200	-	
003-012-5249	ONLINE MARKETING-MEDIA COSTS	4,088	10,102	11,600	12,000	11,600	0%
003-012-5250	OFFLINE MEDIA	16,097	15,713	14,000	12,000	14,000	0%
003-012-5251	TOWN WEBSITE	-	-	-	-	-	
003-012-5252	PASS-THROUGH COSTS	59	165	-	-	-	
003-012-5255	ACCOUNT MANAGEMENT FEES	5,275	8,275	6,800	6,000	6,800	0%
003-012-5257	CONTENT CREATION	-	-	-	-	-	
Category Total		33,858	46,489	40,400	35,125	40,400	0%
Operating Expenses							
003-012-5256	PRODUCTION	-	-	-	-	-	
003-012-5258	SIGNAGE	-	-	-	-	-	
003-012-5259	CONTINGENCY	1,903	589	-	-	-	
Category Total		1,903	589	-	-	-	
Special Projects							
003-012-5253	PALISADE COC DUES	5,000	5,000	2,500	-	-	-100%
003-012-5254	OUTDOOR RETAILERS SHOW	3,408	2,004	3,000	-	3,000	0%
Category Total		8,408	7,004	5,500	-	3,000	-45%
Total Expenses		44,169	54,082	45,900	35,125	43,400	-5%

CONSERVATION FUND

The Conservation Fund is funded solely through Colorado Lottery proceeds that are apportioned from the State of Colorado. The expenses in this fund are restricted to improving parks, outdoor spaces, and recreation areas. There are no expenses budgeted in 2021 to use any of these funds. We are planning to allow this fund balance to increase so that we can make capital improvements to the town's park system once there are sufficient resources to make such improvements.

Conservation Fund

Fund Balance

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Beginning Fund Balance	23,712	41,204	62,612	64,355	19,955	-68%
Net Change in Available Fund Balance	17,492	23,150	(34,000)	(44,400)	20,000	-159%
Ending Fund Balance	41,204	64,355	28,612	19,955	39,955	40%

Fund Balance Detail

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Restricted for Park Improvement	41,204	64,355	28,612	19,955	39,955	40%
Ending Fund Balance	41,204	64,355	28,612	19,955	39,955	40%

Conservation Fund Revenue to Expense Summary

Revenues by Source

Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Intergovernmental Revenues	27,521	31,115	26,000	20,600	20,000	-23%
	27,521	31,115	26,000	20,600	20,000	-23%

Expenses by Type

Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Special Projects	10,028	7,964	60,000	65,000	-	-100%
	10,028	7,964	60,000	65,000	-	-100%

Conservation Fund

Revenues

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Intergovernmental Revenues							
005-000-3601	LOTTERY FUNDS	27,521	31,115	26,000	20,600	20,000	-23%
	Category Total	27,521	31,115	26,000	20,600	20,000	-23%
Miscellaneous							
005-000-3607	MISC REVENUE	-	3,000	-	-	-	
	Category Total	-	3,000	-	-	-	
Total Revenue						20,000	-23%

Conservation Fund

Park Improvements

Expenses		2018	2019	2020	2020	2021	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Special Projects							
005-100-5202	PARKS MASTER PLAN	-	-	-	-	-	
005-100-5858	PLAYGROUND	-	-	60,000	-	-	-100%
005-100-5859	SKATE PARK ADDITION	-	-	-	-	-	
005-100-5862	PARK IMPROVEMENTS	10,028	7,964	-	65,000	-	
	Category Total	10,028	7,964	60,000	65,000	-	-100%
Total Expenses						-	-100%

CAPITAL PROJECTS FUND

The purpose of the Capital Projects Fund is to track revenues and expenditures as they relate to large projects. This fund has not been used in the past few years due to the lack of need for this increased operational visibility. The current need for visibility is primarily due to the commencement of many complex projects with various funding sources and reporting requirements. This fund is also a tool for the Town to provide visibility to the public on the large projects we are undertaking. This fund does not generate any revenues organically. The sources of revenue to this fund are from grants or from transfers from other Town funds. This fund does not accumulate assets in the long term. Once a project is completed, the asset is transferred to the appropriate fund.

Capital Projects Fund

Fund Balance

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Beginning Fund Balance	-	-	-	-	-	
Net Change in Available Fund Balance	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	

Fund Balance Detail

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Net Investment in Capital Assets (Non-spendable)	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	

Capital Projects Fund Revenue to Expense Summary

Revenues by Source						
Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Intergovernmental Revenues	-	-	-	-	1,897,636	
Transfer from Other Funds	-	-	-	-	1,902,364	
	-	-	-	-	3,800,000	

Expenses by Type						
Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Capital Equipment	-	-	-	-	3,800,000	
	-	-	-	-	3,800,000	

Capital Projects Fund

Revenues

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Intergovernmental Revenues							
007-000-3307	FEDERAL GRANT	-	-	-	-	550,000	
007-000-3308	STATE GRANT	-	-	-	-	1,347,636	
	Category Total	-	-	-	-	1,897,636	
Transfers from Other Funds							
007-000-3110	TRANSFER FROM GENERAL FUND	-	-	-	-	1,902,364	
	Category Total	-	-	-	-	1,902,364	
Total Revenue						3,800,000	

Capital Projects Fund

Special Projects

Expenses		2018	2019	2020	2020	2021	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Capital Equipment							
007-200-5221	SITE REMEDIATION	-	-	-	-	1,450,000	
007-200-5223	STREET PROJECTS	-	-	-	-	1,300,000	
007-200-5224	OTHER INFRASTRUCTURE	-	-	-	-	1,050,000	
Category Total		-	-	-	-	3,800,000	
Total Expenses						3,800,000.00	-

Capital Projects Fund

Special Projects

Project Listing			
Description	Funding Source	Funding Detail	2021 Budget
Safety Improvements on Highway 6	Town/CDOT	50%/50%	1,300,000
Sidewalk Construction along Highway 6	Town/CDOT	20%/80%	1,000,000
Old High School Asbestos Remediation	Town/EPA	20%/80%	600,000
Old High School Building Removal	Town	100%	850,000
GIS Pipeline Mapping	PHMSA	100%	50,000
Total Projects			3,800,000

This table shows the detail of the grants the town is seeking in 2021 and the related projects those grants will fund. These grants are all classified as Intergovernmental Revenues. In most cases, the town is required to match these grants with some amount of cash. This matching amount is dependent on the grant. For each grant, the town's expected match is listed in this table. These grants will allow the town to expand the resources from \$1,052,364 of fund balance to a resource base of \$2,950,000 to use for the investment in the listed projects by adding \$1,897,636 of federal and state grant funding.

Federal and State Grant Revenue Detail

Grant Agency	Name of Grant	Purpose	Amount of Grant	Required Town Match	Estimated 2021 Total Expenditure on Project
U.S. PHMSA	Pipeline Mapping	Mapping high-pressure gas pipeline and town infrastructure in GIS	50,000.00	-	50,000.00
Colorado Department of Transportation	Grand Valley Metropolitan Planning Organization	Safety Improvements on Highway 6	547,636.00	752,364.00	1,300,000.00
Colorado Department of Transportation	Transportation Alternatives Program (TAP)	Sidewalk Construction along Highway 6	800,000.00	200,000.00	1,000,000.00
U.S. Environmental Protection Agency	Asbestos Abatement	Old High School Asbestos Abatement	500,000.00	100,000.00	600,000.00
Total Grant Funding			1,897,636.00		
Total Town Match Required				1,052,364.00	

PROPRIETARY FUNDS

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

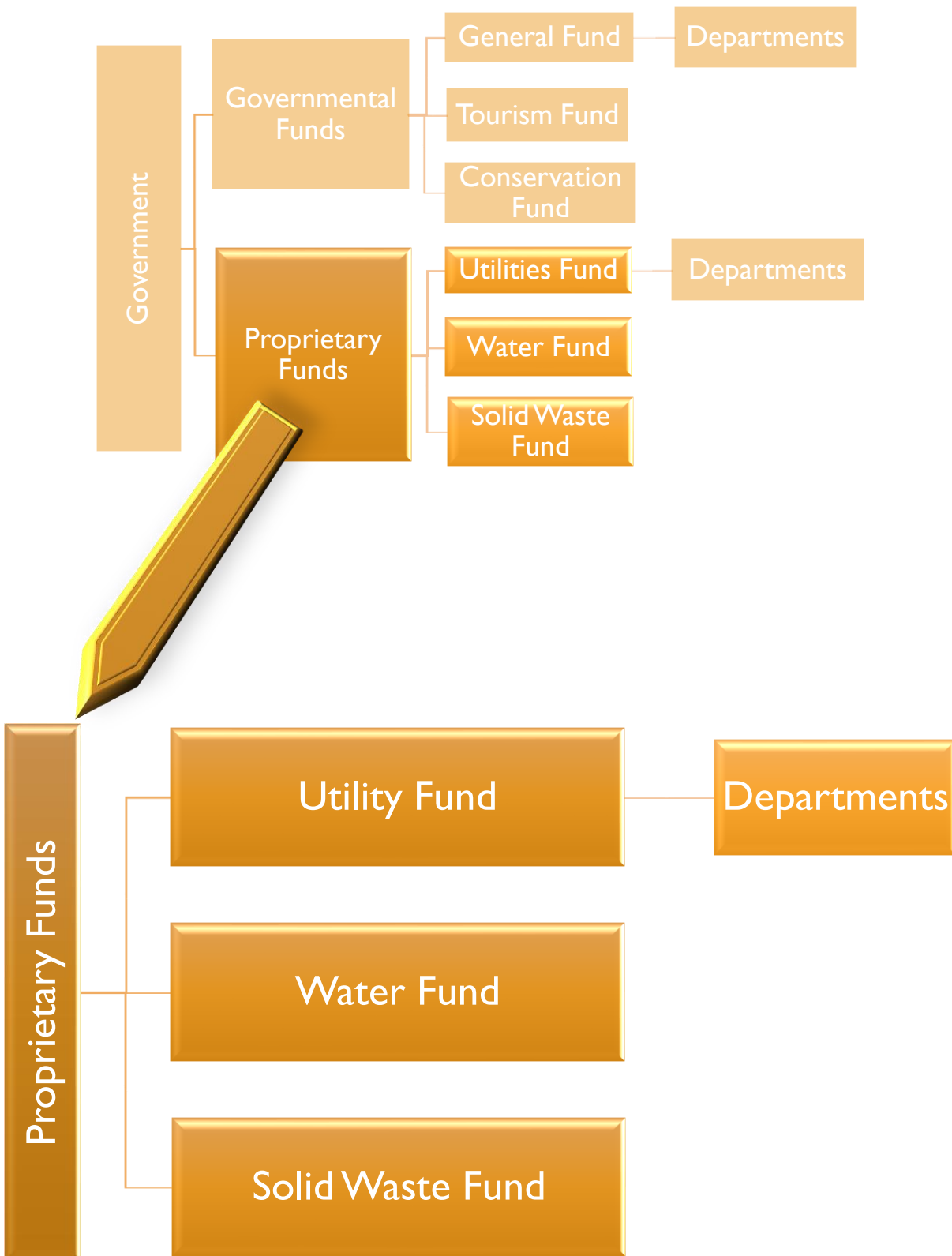
In comparing the revenues and expenses for each of these funds, the Water, Utilities, and Solid Waste Funds are fully funded with estimated annual revenues and are not budgeted to use any of the fund balance to finance operations. The projected revenue for each of these funds is higher than the projected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

The Water Fund has a revenue to expense surplus in this budget of \$37,164. Revenues received in 2021 are expected to cover all expenditures incurred in 2021.

The Utilities Fund has a revenue to expense surplus in this budget of \$195,442. Revenues received in 2021 are expected to cover all expenditures incurred in 2021.

The Solid Waste Fund has a revenue to expense surplus in this budget of \$14,505. Revenues received in 2021 are expected to cover all expenditures incurred in 2021.

ORIENTATION MAP



Proprietary Funds Revenue to Expense Summary

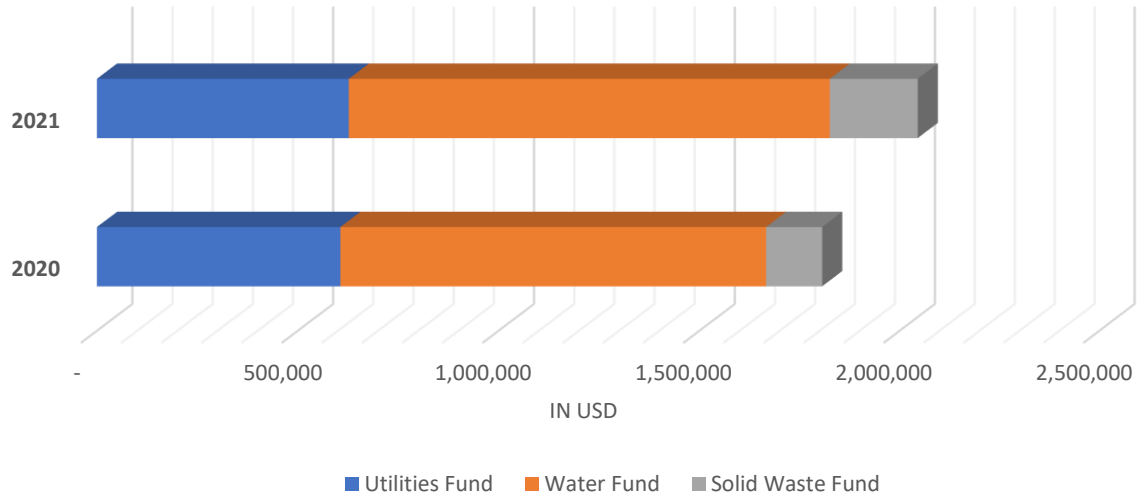
Revenues

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Fund						
Utilities Fund	636,821	647,223	606,240	658,000	627,000	3%
Water Fund	1,357,003	1,134,578	1,060,000	1,182,700	1,198,500	13%
Solid Waste Fund	139,579	142,157	140,000	159,000	220,000	57%
	2,133,404	1,923,958	1,806,240	1,999,700	2,045,500	13%

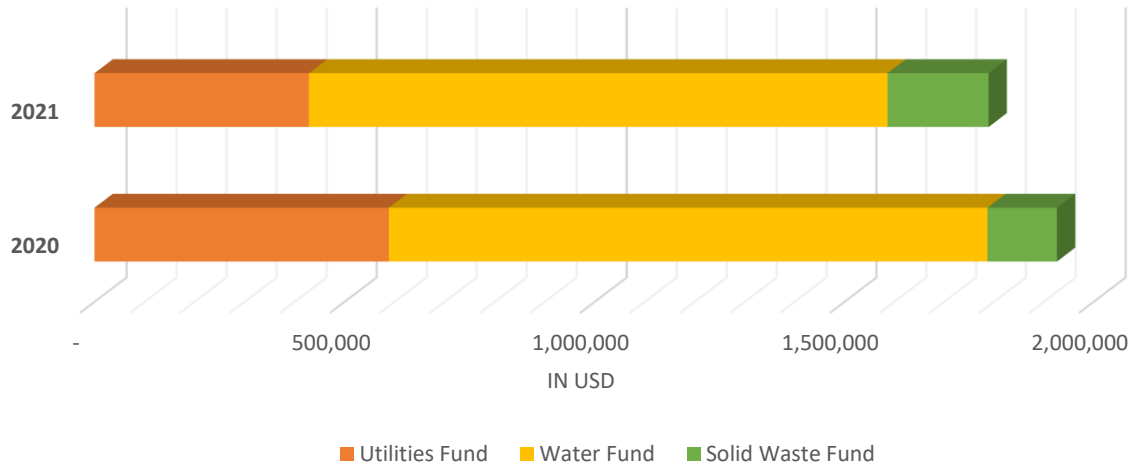
Expenses

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Fund						
Utilities Fund	405,662	297,387	588,526	355,632	431,559	-27%
Water Fund	957,924	890,258	1,198,424	909,674	1,160,836	-3%
Solid Waste Fund	134,749	133,232	139,600	150,670	205,495	47%
	1,498,335	1,320,878	1,926,550	1,415,976	1,797,890	-7%

Revenues by Fund
Comparing 2020 Budget and 2021 Proposed Budget



Expenses by Fund
Comparing 2020 Budget and 2021 Proposed Budget



UTILITY FUND

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

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

2020 ACCOMPLISHMENTS:

We significantly upgraded the Iowa Lift Station including pump rebuilds and rewinding motors. This pump station has performed more reliably after work was completed.

We installed an improved chlorine and dichlorination apparatus to prepare the treated water for entry into the Colorado River.

2021 GOALS:

Continue the administrative process to complete an intergovernmental agreement with Clifton Sanitation to facilitate the transfer of our wastewater stream to their wastewater treatment plant for processing. Once this agreement is completed and funding secured, piping infrastructure will need to be constructed from Palisade to Clifton to transfer the wastewater to their processing station. Once this infrastructure is in place and operational, the Palisade wastewater treatment facility will be decommissioned, and the site remediated.

Headworks of the wastewater plant continues to build-up fat, oil, and grease material that causes pumps to work improperly and requires several complete cleanings from outside contractors annually.

Town's goal would be to implement the enforcement of the regulations already in place regarding industrial pre-treatment specifically grease traps. Town staff needs to inform commercial and industrial business of Best Management Practices.

Utilities Fund

Fund Balance

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Beginning Fund Balance	1,765,599	1,996,759	2,186,035	2,346,595	2,648,963	21%
Net Change in Available Fund Balance	231,160	349,836	17,715	302,368	195,442	1003%
Ending Fund Balance	1,996,759	2,346,595	2,203,750	2,648,963	2,844,404	29%

Fund Balance Detail

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Sludge Removal	600,000	600,000	600,000	600,000	600,000	0%
Plant Improvement 200,000/yr 10yrs	1,000,000	1,000,000	1,200,000	1,200,000	1,400,000	17%
Unassigned Fund Balance	396,759	746,595	403,750	848,963	844,404	109%
Ending Fund Balance	1,996,759	2,346,595	2,203,750	2,648,963	2,844,404	29%

Utilities Fund Revenue to Expense Summary

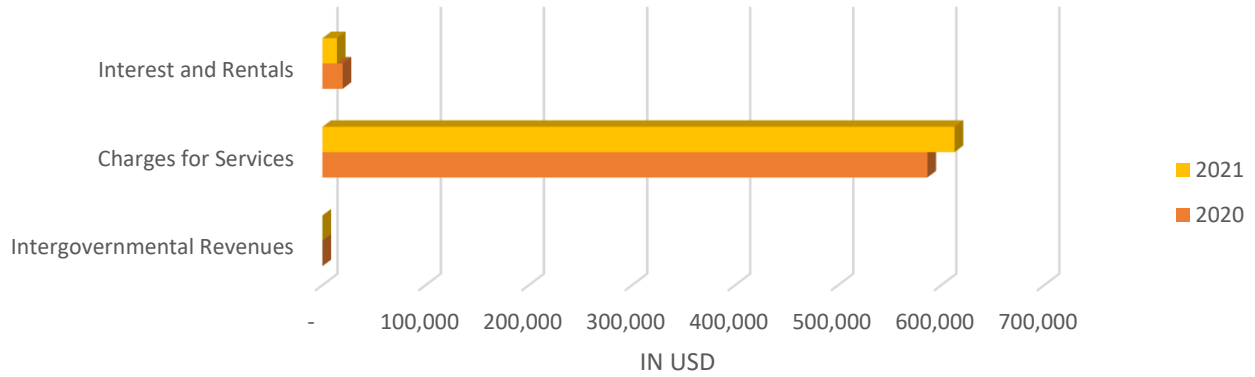
Revenues by Source

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Intergovernmental Revenues	-	-	-	-	-	
Charges for Services	604,924	608,893	586,635	644,000	613,000	4%
Interest and Rentals	31,898	38,331	19,605	14,000	14,000	-29%
	636,821	647,223	606,240	658,000	627,000	3%

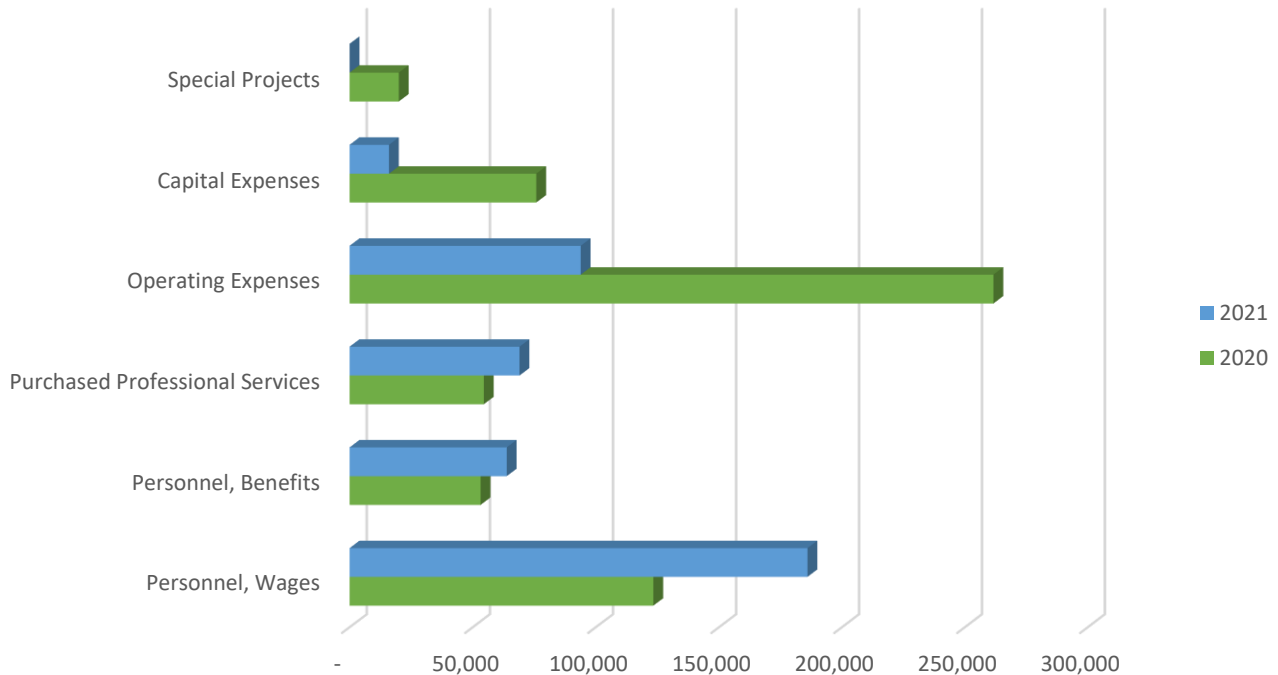
Expenses by Type

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Personnel, Wages	125,278	130,894	123,360	103,094	189,000	53%
Personnel, Benefits	43,583	50,837	53,206	51,771	63,709	20%
Purchased Professional Services	44,531	37,064	54,500	106,227	69,000	27%
Operating Expenses	98,857	71,281	261,650	87,040	93,850	-64%
Capital Expenses	71,073	3,311	75,810	3,000	16,000	-79%
Special Projects	22,340	4,000	20,000	4,500	-	-100%
	405,662	297,387	588,526	355,632	431,559	-27%

Utilities Fund Revenue by Source Comparing 2020 Budget and 2021 Proposed Budget



Utilities Fund Expense Types Comparing 2020 Budget and 2021 Proposed Budget



Utilities Fund

Revenues

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Intergovernmental Revenues							
002-000-3308	STATE GRANT	-	-	-	-	-	
002-000-3823	STATE GRANT REVENUE	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Charges for Service							
002-000-3811	WATER SERVICE FEES	-	-	-	-	-	
002-000-3813	WATER TAP FEES	-	-	-	8,000	8,000	
002-000-3821	SEWER SERVICE FEES	577,424	574,913	560,000	580,000	580,000	4%
002-000-3822	SEWER TAP FEES	27,500	33,979	26,635	56,000	25,000	-6%
002-000-3831	GARBAGE FEES	-	-	-	-	-	
	Category Total	604,924	608,893	586,635	644,000	613,000	4%
Interest and Rentals							
002-000-3601	INTEREST	31,898	38,331	19,605	14,000	14,000	-29%
	Category Total	31,898	38,331	19,605	14,000	14,000	-29%
Miscellaneous							
002-000-3607	MISC REVENUE	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Total Revenue						627,000	3%

Utilities Fund

Sewer Treatment

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
002-062-5120	WAGES-FULL TIME	72,748	98,362	86,974	16,996	102,000	17%
002-062-5121	WAGES-PART TIME	-	-	-	-	-	
002-062-5122	WAGES-TEMPORARY	-	-	-	-	-	
002-062-5123	WAGES-OVERTIME	7,862	6,779	8,000	1,251	5,500	-31%
Category Total		80,610	105,141	94,974	18,247	107,500	13%
Personnel, Benefits							
002-062-5150	HEALTH/DENTAL	20,049	25,109	25,000	21,225	25,000	0%
002-062-5151	LIFE/LTD INSURANCE	387	583	450	534	450	0%
002-062-5152	FICA/MEDICARE	7,651	7,826	7,266	8,194	8,224	13%
002-062-5153	ICMA 401K	4,171	3,357	4,749	5,108	5,375	13%
002-062-5155	WORKERS COMP. INSURANCE	681	1,009	2,000	1,655	1,800	-10%
002-062-5156	UNEMPLOYMENT INSURANCE	272	361	350	221	350	0%
Category Total		33,211	38,246	39,815	36,936	41,199	3%
Purchased Professional Services							
002-062-5209	PROFESSIONAL SERVICES	-	355	10,000	85,000	10,000	0%
002-062-5210	LAB FEES	2,948	3,456	4,000	2,727	4,000	0%
002-062-5214	AUDIT FEES	2,500	2,500	2,500	-	2,500	0%
002-062-5226	CONTRACT CLEANING	7,550	3,488	5,500	16,000	20,000	264%
Category Total		12,998	9,799	22,000	103,727	36,500	66%
Operating Expenses							
002-062-5202	PLANT SUPPLIES	10,631	25,402	20,000	16,070	20,000	0%
002-062-5203	REPAIR & MAINT-BLDG	-	183	-	10,391	-	

002-062-5204	POSTAGE	470	272	550	244	550	0%
002-062-5206	UTILITIES	21,377	8,291	34,000	4,032	5,000	-85%
002-062-5207	TRAVEL & TRAINING	459	390	500	150	500	0%
002-062-5208	PRINTING & PUBLSHG	-	203	500	139	500	0%
002-062-5211	LIABILITY INSURANCE	4,058	4,111	5,150	5,783	6,000	17%
002-062-5216	SOLAR UTILITY CREDITS	-	2,757	-	7,605	-	
002-062-5218	GASOLINE/DIESEL	2,442	2,267	2,600	1,324	2,600	0%
002-062-5219	UNIFORMS	520	465	800	543	800	0%
002-062-5221	REPAIR & MAINT-VEH	2,061	1,698	2,500	1,720	2,500	0%
002-062-5223	REPAIR & MAINT/STREETS	-	-	-	-	-	
002-062-5236	TELEPHONE (LAGOON)	1,728	1,890	2,000	1,982	2,000	0%
002-062-5244	PERMITS	2,143	1,593	2,500	2,390	2,500	0%
Category Total		45,889	49,523	71,100	52,371	42,950	-40%
Capital Equipment							
002-062-5404	AMORTIZATION OF INTANGIBLES	-	-	-	-	-	
002-062-5840	CNG VEHICLE	-	-	-	-	-	
002-062-5843	PLANT IMPROVEMENTS	45,463	3,311	50,810	3,000	16,000	-69%
002-062-5842	LAGOON SECURITY FENCE	-	-	-	-	-	
Category Total		45,463	3,311	50,810	3,000	16,000	-69%
Special Projects							
002-062-5841	SEPTIC ELIMINATION PROGRAM	25,610	-	25,000	-	-	-100%
Category Total		25,610	-	25,000	-	-	-100%
Total Expenses		243,781	206,020	303,699	214,282	244,149	-20%

Utilities Fund

Sewer Collection

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
002-063-5120	WAGES-FULL TIME	25,328	23,857	23,811	81,365	58,000	144%
002-063-5121	WAGES-PART TIME	5	(371)	2,575	-	18,000	599%
002-063-5122	WAGES-TEMPORARY	-	-	-	-	-	
002-063-5123	WAGES-OVERTIME	1,605	2,307	2,000	3,482	5,500	175%
Category Total		26,937	25,793	28,386	84,847	81,500	187%
Personnel, Benefits							
002-063-5150	HEALTH/DENTAL	6,288	6,721	7,500	8,813	10,000	33%
002-063-5151	LIFE/LTD INSURANCE	150	1,558	200	689	1,000	400%
002-063-5152	FICA/MEDICARE	1,963	2,093	2,172	2,209	6,235	187%
002-063-5153	ICMA 401K	1,214	1,109	1,419	1,407	3,175	124%
002-063-5155	WORKERS COMP. INSURANCE	681	1,009	2,000	1,655	2,000	0%
002-063-5156	UNEMPLOYMENT INSURANCE	76	102	100	63	100	0%
Category Total		10,373	12,591	13,391	14,834	22,510	68%
Purchased Professional Services							
002-063-5209	PROFESSIONAL SERVICES	13,849	9,510	10,000	-	10,000	0%
002-063-5226	CONTRACT CLEANING	15,185	15,255	20,000	-	20,000	0%
002-063-5214	AUDIT FEES	2,500	2,500	2,500	2,500	2,500	0%
Category Total		31,533	27,265	32,500	2,500	32,500	0%
Operating Expenses							
002-063-5201	OFFICE SUPPLIES	-	-	-	155	300	
002-063-5202	OPERATING SUPPLIES	4,829	5,575	5,000	9,377	10,000	100%
002-063-5203	SYSTEM MAINTENANCE	24,140	9,211	6,500	9,607	10,000	54%

002-063-5204	POSTAGE	470	297	600	675	800	33%
002-063-5206	UTILITIES COLLECTION	8,017	-	8,000	-	8,000	0%
002-063-5207	TRAVEL & TRAINING	400	-	-	-	-	
002-063-5208	PRINTING & PUBLSHG	203	203	500	139	500	0%
002-063-5211	LIABILITY INSURANCE	4,058	4,121	5,150	5,783	6,000	17%
002-063-5218	GASOLINE & DIESEL	-	-	-	-	-	
002-063-5219	UNIFORMS & CLEANING	543	720	800	188	800	0%
002-063-5221	REPAIR & MAINT VEHICLE	233	24	2,000	1,245	2,000	0%
002-063-5223	REPAIR & MAINT/STREETS	10,075	1,607	162,000	7,500	10,000	-94%
002-063-5236	TELEPHONE	-	-	-	-	500	
002-063-5844	COMPUTER HARDWARE	-	-	-	-	2,000	
	SOFTWARE	-	-	-	-		
Category Total		52,968	21,758	190,550	34,669	50,900	-73%
Capital Equipment							
002-063-5846	EVAPORATION POND	10,965	-	-	-	-	
Category Total		10,965	-	-	-	-	
Special Projects							
002-063-5237	5-2-1 DRAINAGE	11,000	4,000	20,000	4,500	-	-100%
002-063-5840	IOWA STREET PROJECT	375	-	-	-	-	
002-063-5841	REPLACE HIGHWAY 6 LINE	-	-	-	-	-	
002-063-5842	SECOND STREET SID	-	-	-	-	-	
002-063-5843	WEB SITE IMPROVEMENTS	-	-	-	-	-	
002-063-5845	SLIP LINING PIPELINE	-	-	-	-	-	
002-063-5847	MAINSTREET	-	-	-	-	-	
Category Total		11,375	4,000	20,000	4,500	-	-100%
Total Expenses		144,151	91,407	284,827	141,350	187,410	-34%

WATER FUND

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

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

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

2020 ACCOMPLISHMENTS:

Town of Palisade weathered Covid-19 by isolating our operators to their perspective plants and not encountering other employees. These employees modified their home lives as well to socially isolate ensuring quality water was provided to the residents.

We received an improved inspection at Cabin Reservoir with positive comments from both the State Dam Inspector and State Division of Water Resources.

The Town was awarded a GIS (Global Information System) grant to help locate and map infrastructure points to within 3-inch accuracy. We look forward to gathering data points and greatly improving our system maps. We will use this tool to help locate system valves and hydrants. Once this data is collected, we will be able to complete a 2020 goal of fire hydrant locations and flushing program, along with valve exercise program.

We completed a major SCADA upgrade at the water treatment plant that controls the day to day operations and purchased many parts to repair the plant in preparation for unanticipated emergencies.

We repaired large sections of fencing around Cabin Reservoir to preserve water quality from domestic grazing.

We improved or upgraded several raw water meters to help document for the state which drainage our raw water source is coming from for treatment.

2021 GOALS:

We want to continue water meter upgrade using Sensus meter technology. The Town will be able to upgrade our system as needed rather than undertaking a complete system overall if we choose to change to other company's technology. There are many options we can utilize with the Sensus technology.

Water Fund

Fund Balance

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Beginning Fund Balance	1,574,333	1,973,412	2,203,297	2,217,731	2,490,257	13%
Net Change in Available Fund Balance	399,079	244,320	(138,424)	272,526	37,164	-127%
Ending Fund Balance	1,973,412	2,217,731	2,064,873	2,490,257	2,527,421	22%

Fund Balance Detail

	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Assigned Tap Fees - Capital Improvement	571,000	571,000	571,000	550,000	500,000	-12%
Membrane Replacement -\$15,000 /yr	135,000	150,000	165,000	165,000	180,000	9%
Solar Lease Buy Out	112,100	102,500	110,185	110,185	93,573	-15%
Unassigned Fund Balance	1,155,312	1,394,231	1,218,688	1,665,072	1,753,848	44%
Ending Fund Balance	1,973,412	2,217,731	2,064,873	2,490,257	2,527,421	22%

Water Fund Revenue to Expense Summary

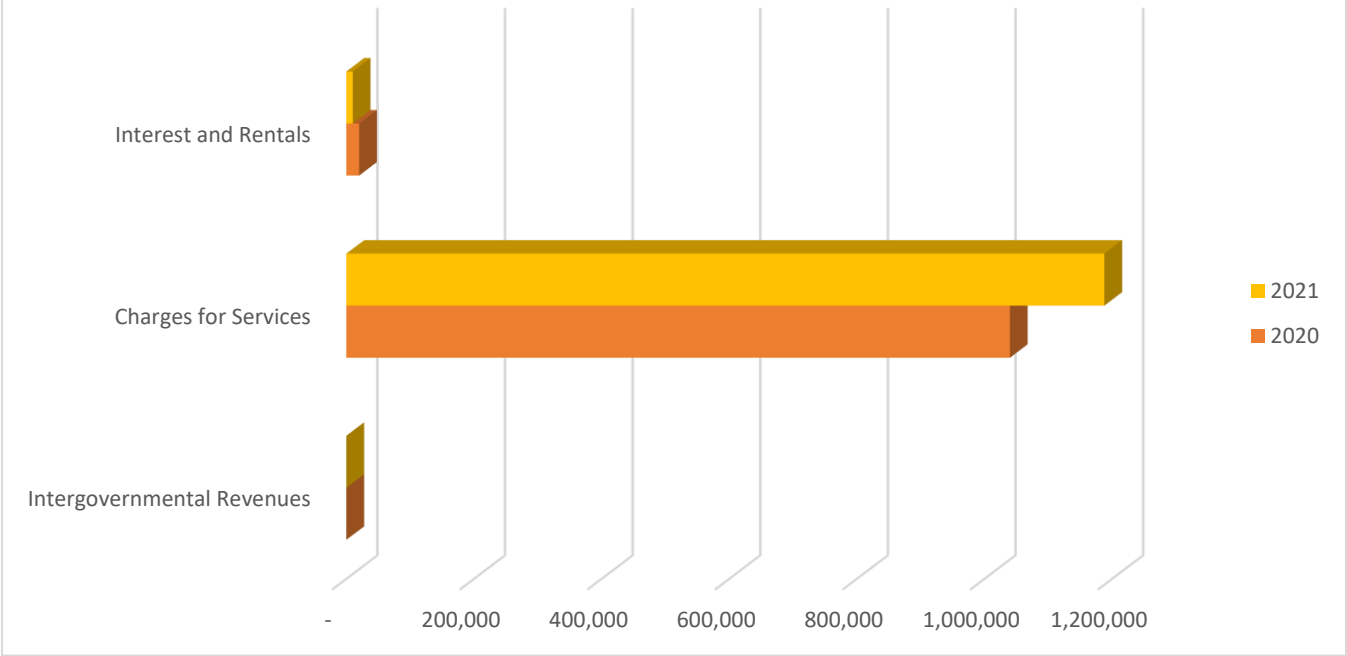
Revenues by Source

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Intergovernmental Revenues	250,611	-	-	-	-	
Charges for Services	1,084,444	1,110,117	1,040,000	1,167,200	1,188,000	14%
Interest and Rentals	21,948	24,461	20,000	15,000	10,000	-50%
	1,357,003	1,134,578	1,060,000	1,182,200	1,198,000	13%

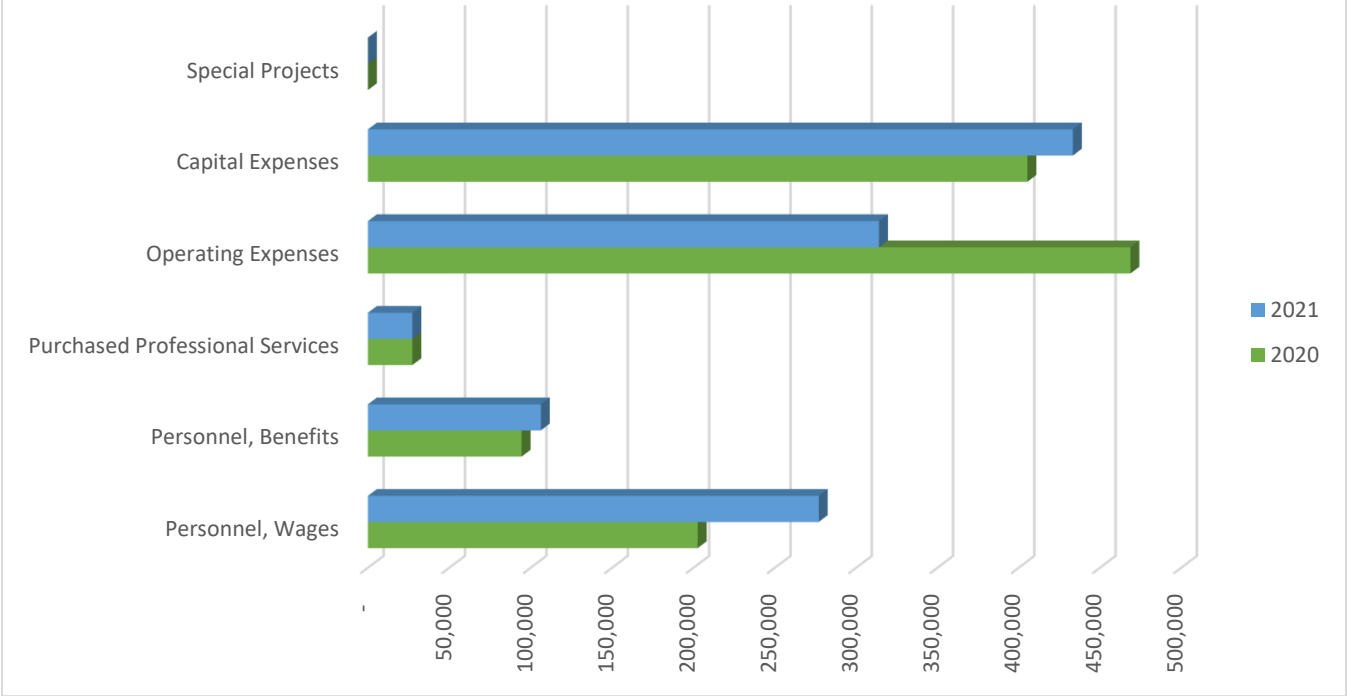
Expenses by Type

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Personnel, Wages	210,100	194,653	202,600	183,589	280,000	38%
Personnel, Benefits	80,477	81,772	94,429	89,836	106,120	12%
Purchased Professional Services	36,445	17,026	27,300	13,907	27,300	0%
Operating Expenses	229,334	214,305	468,750	211,912	314,050	-33%
Capital Expenses	398,475	382,502	405,345	410,430	433,366	7%
Special Projects	3,093	-	-	-	-	
	957,924	890,258	1,198,424	909,674	1,160,836	-3%

Water Fund Revenue by Source Comparing 2020 Budget to 2021 Proposed Budget



Water Fund Expense by Type Comparing 2020 Budget to 2021 Proposed Budget



Water Fund

Revenues							
Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Intergovernmental Revenues							
004-000-3410	DOLA GRANT	250,611	-	-	-	-	
	Category Total	250,611	-	-	-	-	
Charges for Service							
004-000-3811	WATER SERVICE FEES	1,032,163	1,063,914	1,000,000	1,100,000	1,150,000	15%
004-000-3813	WATER TAP FEES	39,000	38,500	30,000	62,000	30,000	0%
004-000-3814	PENALTY FEES	6,191	3,503	6,000	200	3,000	-50%
004-000-3815	METERS PARTS/LABOR	7,090	4,200	4,000	5,000	5,000	25%
	Category Total	1,084,444	1,110,117	1,040,000	1,167,200	1,188,000	14%
Interest and Rentals							
004-000-3601	INTEREST	21,948	24,461	20,000	15,000	10,000	-50%
	Category Total	21,948	24,461	20,000	15,000	10,000	-50%
Miscellaneous							
004-000-3607	MISC REVENUE	-	-	-	500	500	
	Category Total	-	-	-	500	500	
Total Revenue		1,357,003	1,134,578	1,060,000	1,182,700	1,198,500	13%

Water Fund

Water Treatment and Distribution

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
004-061-5120	WAGES-FULL TIME	191,264	179,063	214,130	173,061	244,000	14%
004-061-5121	WAGES-PART TIME	2,934	2,641	3,029	5,649	18,000	494%
004-061-5122	WAGES-TEMPORARY	-	-	-	-	-	
004-061-5123	WAGES-OVERTIME	15,903	14,577	19,000	4,879	18,000	-5%
Category Total		210,100	196,281	236,159	183,589	280,000	19%
Personnel, Benefits							
004-061-5150	HEALTH/DENTAL	50,802	42,594	60,000	51,306	60,000	0%
004-061-5151	LIFE/LTD INSURANCE	1,285	3,558	1,500	4,797	5,000	233%
004-061-5152	FICA/MEDICARE	16,069	15,475	15,499	17,449	21,420	38%
004-061-5153	ICMA 401K	7,538	6,548	10,130	10,401	13,100	29%
004-061-5155	WORKERS COMP. INSURANCE	4,154	12,697	6,500	5,377	6,000	-8%
004-061-5156	UNEMPLOYMENT INSURANCE	629	900	800	506	600	-25%
Category Total		80,477	81,772	94,429	89,836	106,120	12%
Purchased Professional Services							
004-061-5209	PROFESSIONAL SERVICES	30,160	9,881	20,000	8,424	20,000	0%
004-061-5212	LAB FEES	2,985	3,845	4,000	2,183	4,000	0%
004-061-5214	AUDIT	3,300	3,300	3,300	3,300	3,300	0%
Category Total		36,445	17,026	27,300	13,907	27,300	0%
Operating Expenses							
004-061-5201	OFFICE SUPPLIES	907	490	1,000	60	1,000	0%
004-061-5202	OPERATING SUPPLIES	19,412	20,033	21,000	32,793	30,000	43%
004-061-5203	REPAIR & MAINT-BLDG	2,201	218	2,500	4,498	5,000	100%

004-061-5204	POSTAGE	2,209	3,250	2,400	3,138	3,500	46%
004-061-5205	DUES & SUBSCRIPTIONS	125	305	500	-	500	0%
004-061-5206	UTILITIES	5,160	9,858	8,000	14,128	15,000	88%
004-061-5207	TRAVEL & TRAINING	2,186	2,617	2,000	689	700	-65%
004-061-5208	PRINTING & PUBLSHG	1,076	3,557	3,000	557	600	-80%
004-061-5210	REPAIR & MAINT-EQUIP	20,828	10,546	15,000	14,180	15,000	0%
004-061-5211	LIABILITY INSURANCE	18,910	19,289	20,600	24,483	26,000	26%
004-061-5215	METER REPAIR	23,518	7,706	150,000	11,744	50,000	-67%
004-061-5218	GASOLINE & DIESEL	8,338	7,935	8,500	4,633	6,500	-24%
004-061-5219	UNIFORMS & CLEANING	1,524	1,980	2,000	2,558	2,000	0%
004-061-5220	WATER LINE REPAIR	12,145	39,198	60,000	51,167	60,000	0%
004-061-5221	REPAIR MAINT.- VEHICLE	4,848	5,500	7,500	3,210	7,500	0%
004-061-5222	HEAVY EQUIPMENT REPAIR	7,799	7,944	7,500	2,528	7,500	0%
004-061-5223	REPAIR & MAINT/STS	6,000	554	6,000	1,549	6,000	0%
004-061-5236	TELEPHONE	11,954	10,114	12,500	9,168	9,000	-28%
004-061-5240	RAW WATER REPAIR	15,356	933	15,000	151	15,000	0%
004-061-5241	MONITORING-WATER SHED	213	-	5,000	1,702	5,000	0%
004-061-5243	HEAVY EQUIPMENT RENTAL	6,280	-	10,000	1,148	10,000	0%
004-061-5244	PERMITS	1,045	1,045	1,250	870	1,250	0%
004-061-5261	SMALL EQUIPMENT	-	-	8,500	6,774	8,500	0%
004-061-5843	WEBSITE IMPEOVEMENTS	-	-	-	-	-	
004-061-5844	COMPUTER HARDWARE SOFTWARE	-	5,900	8,000	-	8,000	0%
004-061-5845	FIRE MITIGATION	7,359	2,000	10,000	7,226	10,000	0%
004-061-5242	BACKFLOW PREVENTION	370	781	1,000	1,560	1,000	0%
004-061-5246	LEASE PAYMENTS-SOLAR PANELS	23,128	23,089	24,000	23,897	24,000	0%
004-061-5216	UTILITY SOLAR CREDITS	(12,693)	(10,538)	13,000	(12,500)	(15,000)	-215%
004-061-5860	RUEDI WATER PURCHASE	36,436	37,546	40,000	-	-	-100%
004-061-5861	RUEDI WATER PURCHASE INTEREST	2,254	1,144	1,500	-	-	-100%
004-061-5862	RUEDI WATER MAINTENANCE COSTS	448	1,312	1,000	-	-	-100%
Category Total		229,334	214,305	468,250	211,912	313,550	-33%

Capital Equipment							
004-061-5227	BOND DEBT-PRINCPL	264,945	264,945	270,437	270,437	324,371	20%
004-061-5228	BOND DEBT-INTEREST	121,296	111,268	11,508	83,993	78,995	586%
004-061-5229	COST OF ISSUANCE	-	-	-	-	-	
004-061-5401	AMORTIZATION EXPENSE	-	-	-	-	-	
004-061-5404	AMOTIZATION OF INTANGIBLES	-	-	-	-	-	
004-061-5405	DEPRECIATION-EQUIPMENT	12,234	-	12,400	-	-	-100%
004-061-5840	CAMEO WATER LINE	-	-	-	-	-	
004-061-5841	VEHICLE	-	-	36,000	-	-	-100%
004-061-5842	CABIN	-	-	-	-	-	
004-061-5856	WATER TREATMENT PLANT EQUIP	-	5,129	75,000	56,000	-	-100%
004-061-5866	WATER LINE/PLANT IMPROVEMENT	-	1,161	-	-	30,000	
004-061-5868	PERIMETER FENCE	3,037	-	-	-	-	
Category Total		401,512	382,502	405,345	410,430	433,366	7%
Special Projects							
004-061-5217	WATER CONSERVATION PROGRAM	-	-	500	-	500	0%
004-061-5863	MAIN STREET PROJECT	-	-	-	-	-	
004-061-5865	CAMEO/HWY 6 PROJECTS	-	-	-	-	-	
004-061-5857	IOWA WATER LINE	56	-	-	-	-	
004-061-5867	SECOND STREET SID	-	-	-	-	-	
Category Total		56	-	500	-	500	0%
Total Expenses		957,924	891,887	1,231,983	909,674	1,160,836	-6%

Water Fund

Water Treatment and Distribution

Project Listing

	Funding	Funding	2020
Description	Source	Detail	Budget
Water Meter Upgrade (Completed over 5 yrs)	Town	004-061-5215	50,000
		Total Projects	50,000

SOLID WASTE FUND

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

Solid Waste Fund

Fund Balance

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Beginning Fund Balance	41,707	46,537	42,360	55,461	63,791	51%
Net Change in Available Fund Balance	4,830	8,924	400	8,330	14,505	3526%
Ending Fund Balance	46,537	55,461	42,760	63,791	78,296	83%

Fund Balance Detail

	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Unassigned Fund Balance	46,537	55,461	42,760	63,791	78,296	83%
Ending Fund Balance	46,537	55,461	42,760	63,791	78,296	83%

Solid Waste Fund Revenue to Expense Summary

Revenues by Source

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Charges for Services	139,579	142,157	140,000	159,000	220,000	57%
	139,579	142,157	140,000	159,000	220,000	57%

Expenses by Type

	2018	2019	2020	2020	2021	%
Description	Actual	Actual	Adopted	Estimated	Budget	Change
Operating Expenses	134,749	133,232	139,600	150,670	169,600	21%
Personnel, Wages	-	-	-	-	30,000	
Personnel, Benefits	-	-	-	-	5,895	
	134,749	133,232	139,600	150,670	205,495	47%

Solid Waste Fund

Revenues							
Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Charges for Service							
006-000-3831	SOLID WASTE FEES	139,579	142,157	140,000	159,000	220,000	57%
	Category Total	139,579	142,157	140,000	159,000	220,000	57%
Miscellaneous							
006-000-3607	MISC REVENUE	-	-	-	-	-	
	Category Total	-	-	-	-	-	
Total Revenue		139,579	142,157	140,000	159,000	220,000	57%

Solid Waste Fund

Garbage Collection

Expenses

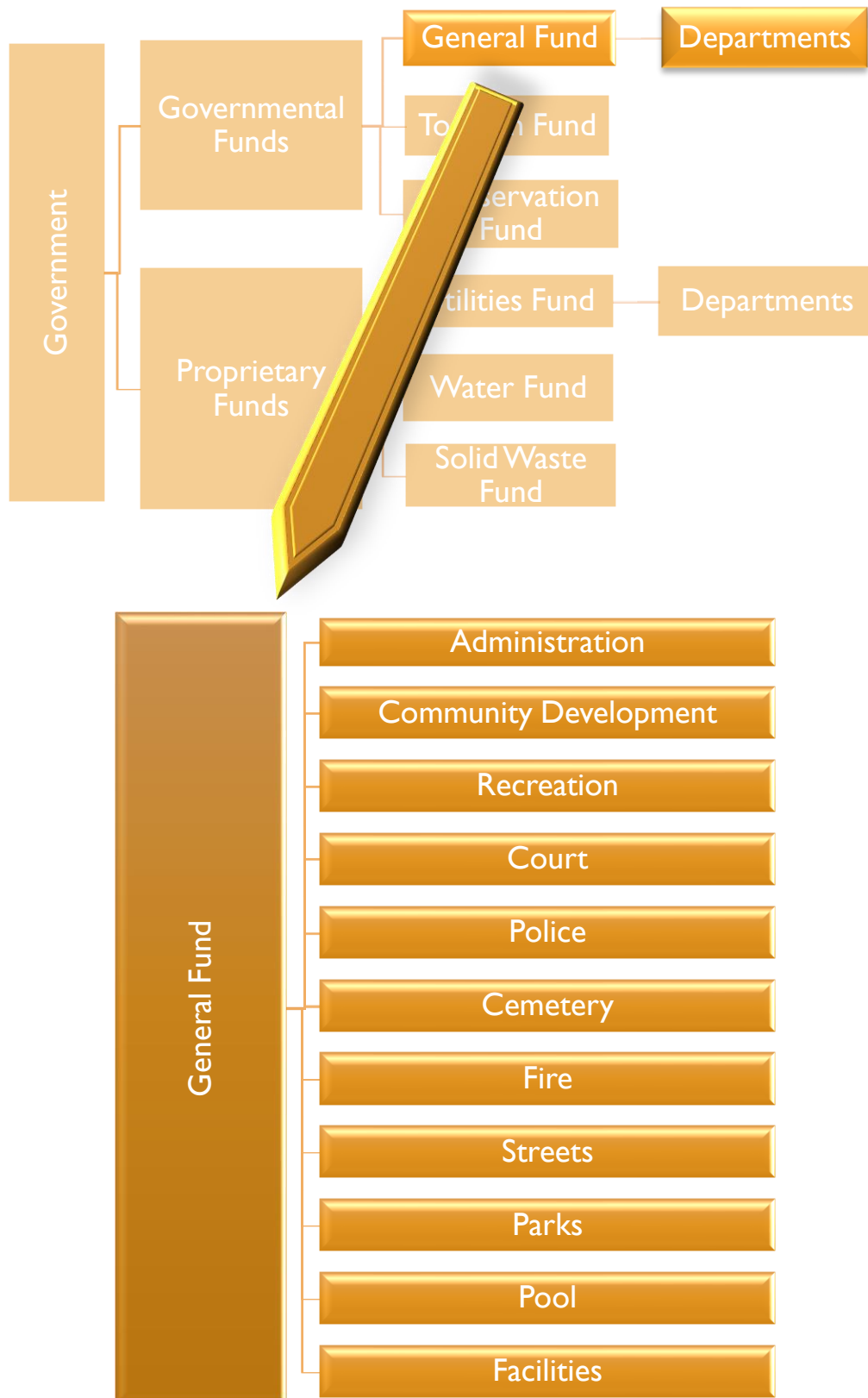
Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
006-064-5120	WAGES-FULL TIME	-	-	-	-	12,000	
006-064-5121	WAGES-PART TIME	-	-	-	-	18,000	
006-064-5122	WAGES-TEMPORARY	-	-	-	-	-	
006-064-5123	WAGES-OVERTIME	-	-	-	-	-	
Category Total		-	-	-	-	30,000	
Personnel, Benefits							
006-064-5150	HEALTH/DENTAL	-	-	-	-	2,000	
006-064-5151	LIFE/LTD INSURANCE	-	-	-	-	400	
006-064-5152	FICA/MEDICARE	-	-	-	-	2,295	
006-064-5153	ICMA 401K	-	-	-	-	600	
006-064-5155	WORKERS COMP. INSURANCE	-	-	-	-	500	
006-064-5156	UNEMPLOYMENT INSURANCE	-	-	-	-	100	
Category Total		-	-	-	-	5,895	
Operating Expenses							
006-064-5204	POSTAGE	939	543	1,100	849	1,100	0%
006-064-5208	PRINTING & PUBLSHG	203	407	500	497	500	0%
006-064-5220	TOWN CLEAN-UP	3,218	1,585	3,000	1,446	3,000	0%
006-064-5810	RECYCLE FENCEING	-	-	-	-	-	
006-064-5224	CONTRACT COLLECTION	130,389	130,697	135,000	147,877	165,000	22%
Category Total		134,749	133,232	139,600	150,670	169,600	21%
Total Expenses						205,495	47%

GENERAL FUND DEPARTMENTS

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

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

ORIENTATION MAP

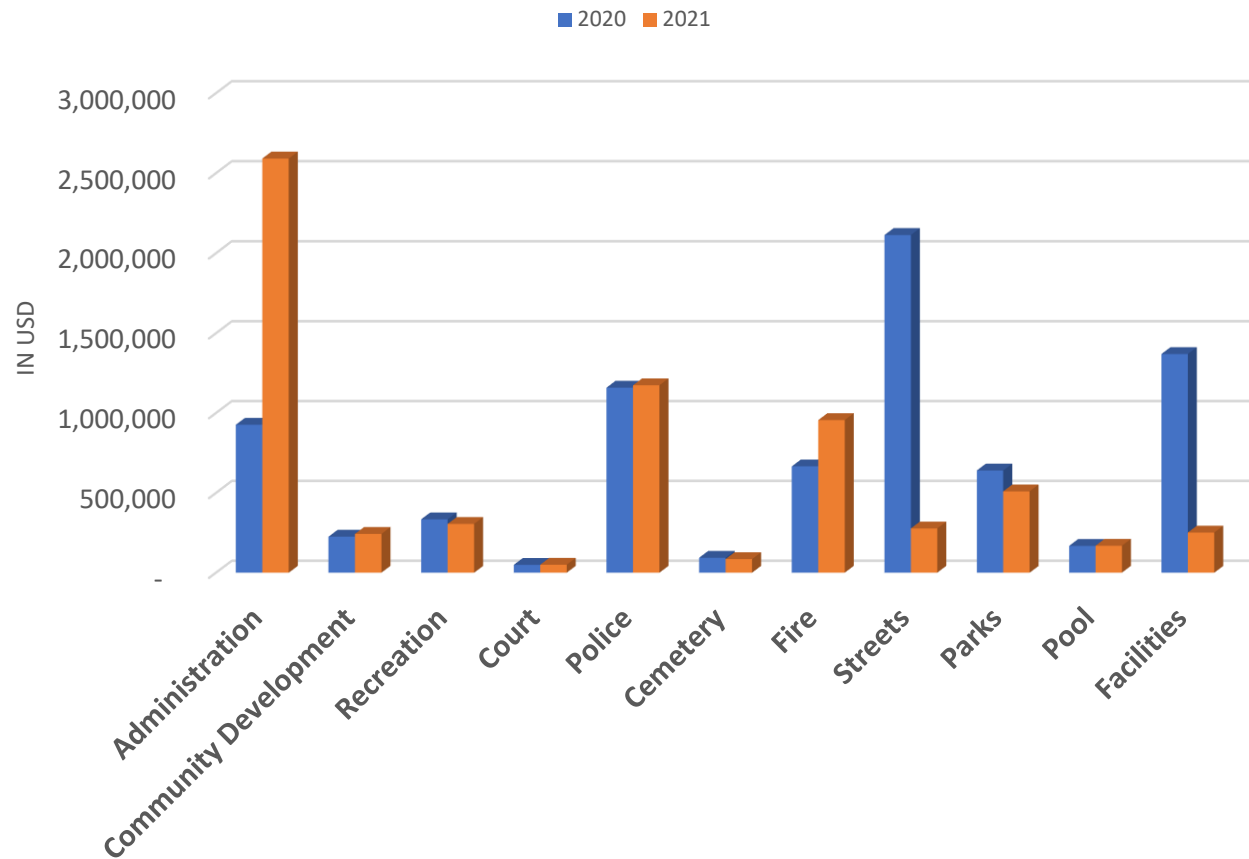


General Fund Expenses by Department

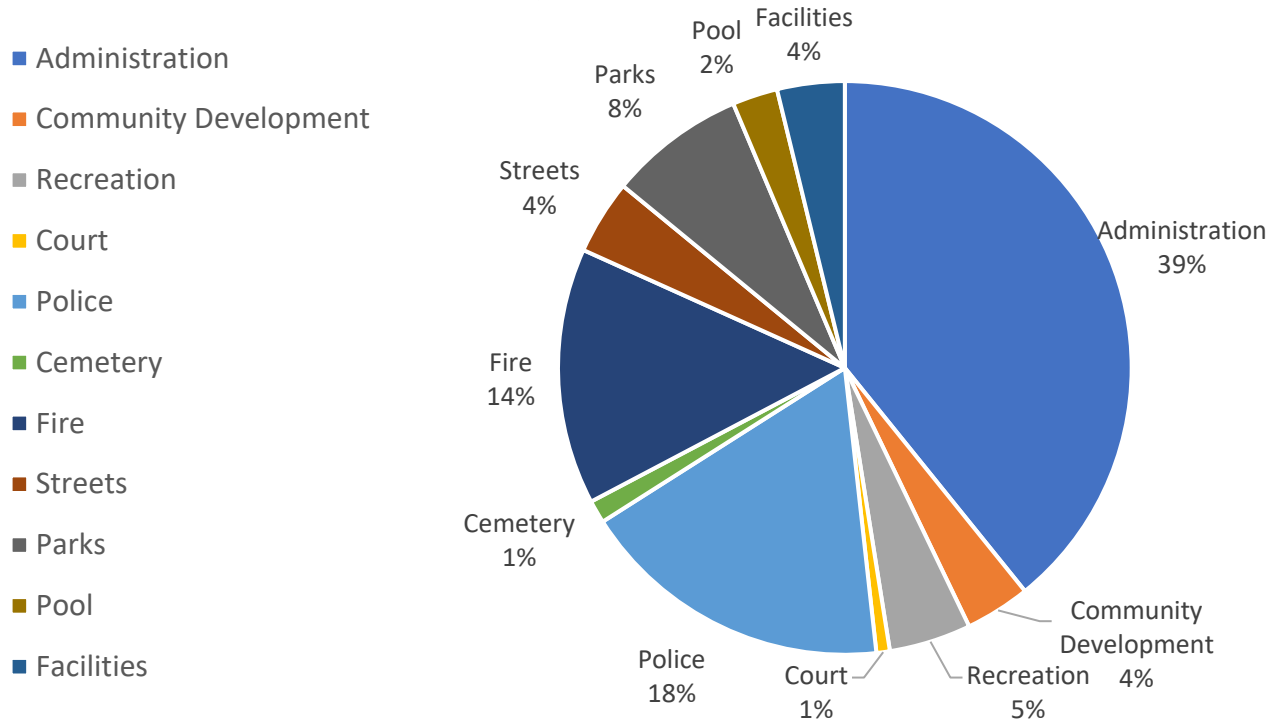
Expenses						
	2018	2019	2020	2020	2021	%
	Actual	Actual	Adopted	Estimated	Budget	Change
Department						
Administration	772,028	883,439	927,039	886,542	2,648,429	186%
Community Development	379,156	468,696	225,707	274,456	217,067	-4%
Recreation	132,911	82,577	334,376	105,403	338,949	1%
Court	40,464	53,816	49,043	53,586	50,074	2%
Police	982,742	1,132,839	1,159,224	1,181,960	1,173,854	1%
Cemetery	71,216	75,752	93,812	96,714	85,221	-9%
Fire	413,384	659,516	666,203	635,666	656,103	-2%
Streets	526,818	496,387	2,113,771	347,132	277,354	-87%
Parks	248,214	336,578	640,189	479,111	509,415	-20%
Pool	119,233	203,883	168,300	113,366	169,000	0%
Facilities	192,614	218,029	1,369,983	190,601	259,089	-81%
Total	3,878,781	4,611,511	7,747,647	4,364,538	6,384,554	-18%

Note: The sizable increase in the administration department is due to the interfund transfer to the capital projects fund of \$1,902,364. To review the projects related to this transfer, the reader can to the Capital Projects Fund section of this budget and review the Project Listing Table.

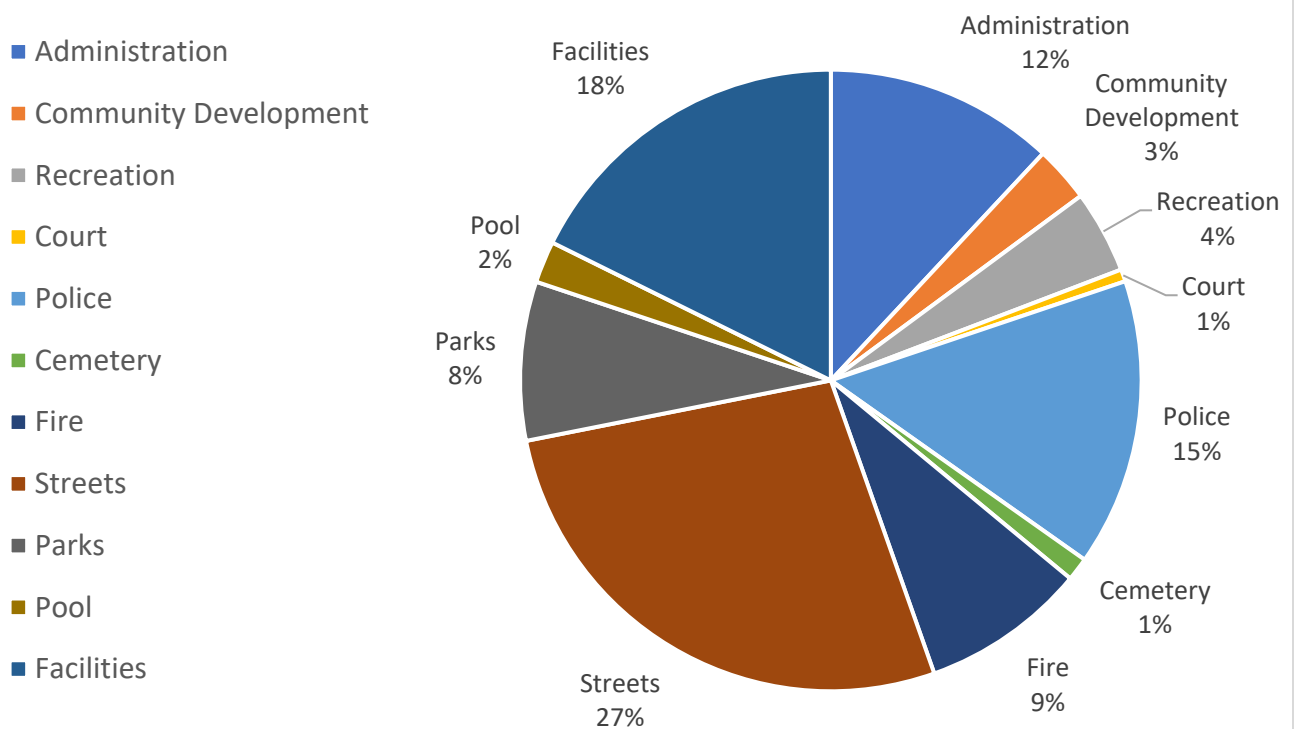
General Fund Expenses by Department Comparing 2020 Budget to 2021 Proposed Budget



2021 General Departmental Expense Allocation



2020 Budgeted General Fund Departmental Expense Allocation



ADMINISTRATION

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

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

General Fund Administration

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-010-5110	WAGES-TRUSTEES	17,800	18,000	18,500	18,500	19,000	3%
001-010-5111	WAGES-BOARDS	7,490	4,458	15,500	-	7,000	-55%
001-010-5120	WAGES-FULL TIME	266,883	281,887	261,798	206,941	125,000	-52%
001-010-5121	WAGES-PART TIME	53,157	51,263	53,935	147,192	91,000	69%
001-010-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-010-5123	WAGES-OVERTIME	-	-	-	-	1,200	
Category Total		345,330	355,607	349,733	372,633	243,200	-30%
Personnel, Benefits							
001-010-5150	HEALTH/DENTAL	43,068	40,849	50,000	50,079	55,000	10%
001-010-5151	LIFE/LTD INSURANCE	1,140	3,276	1,500	2,931	3,000	100%
001-010-5152	FICA/MEDICARE	25,199	29,516	25,569	33,191	18,605	-27%
001-010-5153	ICMA 401K	10,470	10,786	15,787	10,487	6,310	-60%
001-010-5155	WORKERS COMP. INSURANCE	1,724	1,608	2,800	2,316	2,800	0%
001-010-5156	UNEMPLOYMENT INSURANCE	907	1,212	1,100	695	800	-27%
Category Total		82,507	87,247	96,756	99,699	86,515	-11%
Purchased Professional Services							
001-010-5209	PROFESSIONAL SERVICES	56,498	120,717	84,000	94,666	84,000	0%

001-010-5214	AUDIT	6,650	6,650	6,700	6,650	7,000	4%
001-010-5232	CNTY TREASURER'S FEES	7,535	7,921	10,000	9,200	14,000	40%
001-010-5238	INFORMATION TECHNOLOGY	77,920	128,177	100,000	115,000	125,000	25%
Category Total		148,603	263,464	200,700	225,516	230,000	15%

Operating Expense							
001-010-5201	OFFICE SUPPLIES	7,932	6,722	6,000	7,392	7,500	25%
001-010-5202	OPERATING SUPPLIES	24,762	18,940	21,000	13,709	15,000	-29%
001-010-5203	BOARD TRAVEL	6,608	540	3,000	-	3,000	0%
001-010-5204	POSTAGE	4,819	2,697	5,000	4,176	5,000	0%
001-010-5205	DUES & SUBSCRIPTIONS	7,951	10,090	8,000	4,348	5,000	-38%
001-010-5206	UTILITIES	9,005	5,201	11,000	6,657	7,000	-36%
001-010-5207	TRAVEL & TRAINING	2,222	7,782	25,000	3,931	15,000	-40%
001-010-5208	PRINTING & PUBLSHG	11,517	6,857	8,000	4,482	5,000	-38%
001-010-5211	LIABILITY INSURANCE	59,546	66,359	72,100	81,211	72,100	0%
001-010-5212	EQUIPMENT RENTAL	9,471	7,764	5,000	8,130	8,500	70%
001-010-5215	ELECTION EXPENSES	3,891	-	6,000	15,626	-	-100%
001-010-5217	RIVERFRONT COMMISSION FUNDING	3,269	3,269	3,500	4,904	3,500	0%
001-010-5235	TRANSIT PRO-RATION	25,992	30,000	34,000	11,250	20,000	-41%
001-010-5236	TELEPHONE	9,859	10,317	10,000	13,407	6,000	-40%
001-010-5239	CODIFICATION	2,259	747	3,000	683	3,000	0%
001-010-5258	LOCAL MEETING/TRAINING	59	2,131	750	503	750	0%
001-010-5259	CELL PHONE	1,650	1,804	3,000	75	-	-100%
001-010-5260	SMALL EQUIPMENT	5,220	7,883	8,500	11,720	10,000	18%
001-010-5261	DRAINAGE FEES	4,647	(11,165)	7,000	(3,509)	-	-100%
001-010-5875	BOARD ROOM MONITOR	2,398	3,085	-	-	-	
Category Total		203,077	181,024	239,850	188,694	186,350	-22%

Inter-Fund Transfer							
001-010-5264	TRANSFER TO CAPITAL PROJECTS FUND	-	-	-	-	1,902,364	
Category Total		-	-	-	-	1,902,364	

Special Projects						
001-010-5256	COMP PLAN	-	-	40,000	-	-100%
Category Total		-	-	40,000	-	-100%
Total Expenses					779,517 887,343 927,039 886,542 2,648,429	186%

General Fund

Administration

Project Listing			
Description	Funding Source	Funding Detail	2020 Budget
General Fund Transfer to Capital Projects	Town	100%	1,902,364
Total Projects			1,902,364

CEMETERY

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

2021 GOALS

- Continue the perpetual care of the cemetery.
- Add clean surface topsoil and grass seed to level low spots in the turf.
- Tree work to trim and improve aesthetics of landscape.

Realign the markers in the east section of Cemetery.

General Fund

Cemetery

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-035-5120	WAGES-FULL TIME	41,850	43,020	43,963	47,682	46,000	5%
001-035-5121	WAGES-PART TIME	-	-	-	-	-	
001-035-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-035-5123	WAGES-OVERTIME	-	-	300	-	1,200	300%
Category Total		41,850	43,020	44,263	47,682	47,200	7%
Personnel, Benefits							
001-035-5150	HEALTH/DENTAL	15,398	15,619	20,000	16,737	18,000	-10%
001-035-5151	LIFE/LTD INSURANCE	281	385	300	689	800	167%
001-035-5152	FICA/MEDICARE	3,200	3,241	3,386	3,799	3,611	7%
001-035-5153	ICMA 401K	2,092	2,134	2,213	2,409	2,360	7%
001-035-5155	WORKERS COMP. INSURANCE	845	1,529	1,800	1,489	1,800	0%
001-035-5156	UNEMPLOYMENT INSURANCE	126	168	150	95	150	0%
Category Total		21,942	23,076	27,849	25,217	26,721	-4%

Purchased Professional Services							
001-035-5261	FICA/MEDICARE	-	800	1,000	-	1,000	0%
	Category Total	-	800	1,000	-	1,000	0%
Operating Expenses							
001-035-5202	OPERATING SUPPLIES	1,310	783	1,500	15	1,500	0%
001-035-5203	REPAIRS/MAINT.-GROUNDS	1,729	4,150	2,000	2,922	3,000	50%
001-035-5206	UTILITIES	1,056	935	1,200	645	800	-33%
001-035-5218	GASOLINE/DIESEL	2,442	2,267	2,500	1,324	1,500	-40%
001-035-5221	REPAIR & MAINT/EQUIPMENT	-	14	1,500	-	1,500	0%
001-035-5260	SMALL EQUIPMENT	887	706	12,000	18,909	2,000	-83%
	Category Total	7,425	8,856	20,700	23,815	10,300	-50%
Total Expenses						85,221	-9%

COMMUNITY DEVELOPMENT

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

The Community Development Department is committed to providing outstanding customer service to the citizens of Palisade. With the current economy, we are seeing an increase in the number of Land Development Applications for review. The department has done a great job of exhausting resources available to keep track of projects and all of the elements that the projects bring.

RESPONSIBILITIES

Community Development's main responsibilities consist of processing land development applications for annexations, subdivisions, site plans, conditional use permits, easement and right-of-way vacations and dedications, rezones, variances, and others. Another main component to our department is long-range planning efforts. Long-range planning efforts come in the form of a comprehensive plan, also known as a general plan, master plan or land-use plan; which is a policy document designed to guide the future actions of a community. It presents a vision for the future, with long-range goals and objectives for all activities that affect the Town of Palisade. The department is responsible for

Other responsibilities include managing geospatial information and data for the use of mapping infrastructure for needs of the Town. The department works to ensure all zoning, street, and parcel boundaries are updated within the Town's geographic information systems.

2021 GOALS

- Administer the Town of Palisade Land Development Code
- Create infrastructure and utility maps
- Ensure development reviews are handled in a thorough and timely manner
- Facilitate the long-range planning through social, economic, and environmental sustainability

General Fund

Community Development

Expenses							
Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-012-5120	WAGES-FULL TIME	105,269	96,330	99,726	108,164	113,000	13%
001-012-5121	WAGES-PART TIME	-	-	-	644	-	
001-012-5122	WAGES-TEMPORARY	-	-	-	-	6,000	
001-012-5123	WAGES-OVERTIME	-	-	-	-	500	
Category Total		105,269	96,330	99,726	108,808	119,500	20%
Personnel, Benefits							
001-012-5150	HEALTH/DENTAL	27,673	15,206	30,000	16,710	18,000	-40%
001-012-5151	LIFE/LTD INSURANCE	665	1,966	800	1,584	1,600	100%
001-012-5152	FICA/MEDICARE	7,807	8,988	8,000	9,129	9,142	14%
001-012-5153	ICMA 401K	3,939	4,306	6,531	5,466	5,675	-13%
001-012-5155	WORKERS COMP.						
001-012-5155	INSURANCE	277	988	2,200	1,820	2,200	0%
001-012-5156	UNEMPLOYMENT						
001-012-5156	INSURANCE	312	477	650	411	650	0%
Category Total		40,673	31,932	48,181	35,120	37,267	-23%
Purchased Professional Services							
001-012-5209	PROFESSIONAL SERVICES	10,073	38,438	25,000	33,000	25,000	0%
Category Total		10,073	38,438	25,000	33,000	25,000	0%
Operating Expenses							
001-012-5205	DUES & SUBSCRIPTIONS	706	180	800	149	800	0%
001-012-5207	TRAVEL & TRAINING	230	236	2,000	485	1,000	-50%
001-012-5208	LAND DEVELOPMENT CODE	695	-	-	-	-	
001-012-5210	PLANNING CONSULTANT	-	-	-	-	-	

001-012-5221	REPAIRS & MAINT - VEHICLE	-	-	-	-	-	
001-012-5242	ECONOMIC DEVELOPMENT	-	-	-	-	-	
001-012-5247	PUBLIC NOTICE	-	-	500	127	500	0%
001-012-5248	MARKETING	-	213	-	-	-	
001-012-5249	PALISADE CHALLENGE FD CLASSIC	-	250	-	180	-	
001-012-5260	SMALL EQUIPMENT/SUPPLIES	485	726	1,500	621	1,500	0%
001-012-5263	TRANSFER TO TAB	-	-	-	-	-	
001-012-5273	BUFFER ZONE	4,580	1,156	9,000	6,968	9,000	0%
001-012-5274	BUFFER ZONE	-	2,290	-	-	-	
Category Total		6,696	5,051	13,800	8,529	12,800	-7%
Capital Equipment							
001-012-5250	WAYFINDING SIGNS	4,125	(1,313)	-	-	5,000	
Category Total		4,125	(1,313)	-	-	5,000	
Special Projects							
001-012-5251	SUNDAY MARKET	-	13,427	-	-	-	
001-012-5253	PEACH FESTIVAL- ICECREAM SOCIAL	946	2,919	-	-	-	
001-012-5267	PALISADE ART VISION (PAV)	-	6,001	7,500	7,000	7,500	0%
001-012-5268	PALISADE CHAMBER/NOT FOR PROFIT DONATIONS	10,000	10,000	31,500	34,000	10,000	-68%
001-012-5269	DOWNTOWN DECORATIONS/SIGNS	-	-	-	-	-	
001-012-5270	RENAISSANCE FESTIVAL	-	-	-	-	-	
001-012-5272	BLUE GRASS FESTIVAL	201,376	242,257	-	48,000	-	
Category Total		212,321	274,604	39,000	89,000	17,500	-55%
Total Expenses		379,156	445,043	225,707	274,456	217,067	-4%

General Fund

Community Development

Project Listing

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

COURT

The Town of Palisade conducts a municipal court for the benefit of the citizens of the Town of Palisade. The Court acts as an impartial fact-finder 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.

General Fund Court

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-020-5120	WAGES-FULL TIME	16,863	16,747	17,600	22,889	18,000	2%
001-020-5121	WAGES-PART TIME	6,380	7,308	7,540	8,148	7,800	3%
001-020-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-020-5123	WAGES-OVERTIME	-	-	-	-	-	
Category Total		23,243	24,055	25,140	31,037	25,800	3%
Personnel, Benefits							
001-020-5150	HEALTH/DENTAL	5,507	5,165	6,000	6,230	6,500	8%
001-020-5151	LIFE/LTD INSURANCE	102	654	600	304	400	-33%
001-020-5152	FICA/MEDICARE	1,735	1,790	1,923	2,431	1,974	3%
001-020-5153	ICMA 401K	825	828	880	1,140	900	2%
001-020-5155	WORKERS COMP. INSURANCE	108	233	400	331	400	0%
001-020-5156	UNEMPLOYMENT INSURANCE	68	90	100	63	100	0%
Category Total		8,345	8,760	9,903	10,499	10,274	4%
Purchased Professional Services							
001-020-5209	PROFESSIONAL SERVICES	8,743	20,932	12,000	12,000	12,000	0%

Category Total		8,743	20,932	12,000	12,000	12,000	0%
Operating Expenses							
001-020-5201	OFFICE SUPPLIES	60	69	500	50	500	0%
001-020-5207	TRAVEL & TRAINING	73	-	1,500	-	1,500	0%
Category Total		133	69	2,000	50	2,000	0%
Total Expenses						50,074	2%

FACILITIES

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

PRIOR YEAR ACCOMPLISHMENTS

- Replaced key locks on park restrooms with timed electronic locks. Save labor hours, more efficient.
- Painted the downstairs Meals on Wheels dining area at Veterans Memorial Center.
- Painted training room for Police and Fire Department.
- Built new Dias for Board Chambers
- New door at Veterans Memorial Center
- Replace thermostat and climate controller at Town Hall
- Remodel of Police Department
- Complied with COVID-19 restrictions

2021 GOALS

- Design and build new restroom at Riverbend Park.
- Continue the upkeep and maintenance of existing buildings

General Fund

Facilities

Expenses		2018	2019	2020	2020	2021	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Personnel, Wages							
001-085-5120	WAGES-FULL TIME	54,991	47,303	47,647	56,004	50,000	5%
001-085-5121	WAGES-PART TIME	-	-	-	-	31,000	
001-085-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-085-5123	WAGES-OVERTIME	6,904	7,599	6,000	2,034	3,500	-42%
Category Total		61,895	54,902	53,647	58,038	84,500	58%
Personnel, Benefits							
001-085-5150	HEALTH/DENTAL	20,024	20,592	23,000	23,970	25,000	9%
001-085-5151	LIFE/LTD INSURANCE	201	249	350	261	350	0%
001-085-5152	FICA/MEDICARE	4,626	4,002	4,104	4,487	6,464	58%
001-085-5153	ICMA 401K	2,168	2,343	2,682	2,833	2,675	0%
001-085-5155	WORKERS COMP. INSURANCE	1,574	2,401	4,000	4,059	4,200	5%
001-085-5156	UNEMPLOYMENT INSURANCE	175	199	200	126	200	0%
Category Total		28,767	29,786	34,336	35,736	38,889	13%
Purchased Professional Services							
001-085-5204	CUSTODIAL SERVICES	14,492	14,965	16,000	17,538	18,000	13%
001-085-5209	MONITORING SERVICES	1,008	1,200	1,300	900	1,000	-23%
Category Total		15,500	16,165	17,300	18,438	19,000	10%
Operating Expenses							
001-085-5202	CLEANING SUPPLIES	7,171	7,862	9,000	14,467	18,000	100%
001-085-5203	REPAIR & MAINT/BUILDING	52,109	69,154	50,000	47,205	75,000	50%

001-085-5206	UTILITIES	18,527	14,576	20,000	11,891	13,000	-35%
001-085-5221	REPAIR & MAINT/EQUIPMENT	1,220	614	3,000	1,108	3,000	0%
001-085-5236	TELEPHONE	6,429	92	6,500	-	6,500	0%
001-085-5260	SMALL EQUIPMENT	996	21,870	1,200	118	1,200	0%
Category Total		86,452	114,168	89,700	74,789	116,700	30%
Special Projects							
001-085-5871	COMMUNITY CENTER IMPROVEMENTS	-	-	25,000	3,600	-	-100%
001-085-5872	CIVIC CENTER DESIGN	-	-	150,000	-	-	-100%
001-085-5873	CIVIC CENTER RENOVATION	-	-	1,000,000	-	-	-100%
Category Total		-	-	1,175,000	3,600	-	-100%
Total Expenses							
		192,614	215,020	1,369,983	190,601	259,089	-81%

FIRE

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

Working as a team we will accomplish our mission by:

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

SERVICES PROVIDED

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

AREA COVERED

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

ISO RATING OF PALISADE FIRE DEPARTMENT

The department was audited by ISO August of 2014. This audit grades the fire departments training, members responding to calls, apparatus and equipment carried, pre incident planning, as well as dispatch, and the water distribution system(s). ISO takes all this information and rates the department from 1 to 10 with 1 being the best and 10 being no coverage. This rating is part of what a lot of

insurance companies use to set your homeowners rates. Our ISO rating is a class 5 & 5/5Y. If you live within 5 road miles of the fire station and are within 1000 feet of a fire hydrant, you are a class 5, if over 1000 feet from a hydrant you are a class 5Y. The only parcel not within the 5 miles is the Eagles Nest Truck Stop (Cameo Truck Stop).

WHAT APPARATUS DOES THE DEPARTMENT OWN AND ITS FUNCTION.

Hose cart – 1917 Carried hose, a nozzle, axle, and some tools. Used for parades.

Old Red – 1937 Darley built on a Ford chassis with 85 horse flat head V8 gasoline engine. It was Palisades first motorized fire apparatus. 500 GPM champion front mount pump and carries 300 gallons water. Old Red is used for parades and is to this day 100% functional.

Truck 41 – 1982 55ft. ladder (Quint) Built in Clifton by Lockwood Fire Apparatus on a Pemfab chassis with an 8V71TA Detroit Diesel engine and automatic transmission. 1250 GPM Hale mid-ship pump, carries 1000 gallons of water and 2750 total ft. of hose ranging in size from 1 1/2” to 5” diameter. Truck 41 is used for water supply and structure fires requiring an elevated master stream.

Engine 42 – 1983 FMC built on a Duplex chassis with a 6V92TA Detroit diesel engine and automatic transmission. 1250 GPM FMC mid-ship pump, carries 750 gallons of water, and 2800 ft. of hose ranging in size from 1” to 5” diameter. Engine 42 is used for structure fires, first out for vehicle fires on Interstate 70.

Tender 41 – 1984 International chassis with a 400 Big Cam 4 Cummins diesel engine and 9 speed manual transmission. 750 GPM Berkley pump, carries 3600 gallons of water. Tender 41 is used for water supply in areas with no hydrants, wild-land incidents, large vehicle fire, and Hazmat. Works well for fighting fires along a roadway due to its ability to pump and roll with 6 spray bars.

Brush 41 – 2014 Toyne built on a Freightliner chassis with ISC 300 Cummins diesel engine and automatic transmission. 250 GPM Waterous pump, carries 1000 gallons of water with foam capability. Brush 41 is used for wild-land fires, grass fires, and areas that require 4-wheel drive to access.

Engine 41 - 2006 Elite built on a Spartan chassis with ISC 330 Cummins diesel engine and automatic transmission. 1500 GPM Hale mid-ship pump, carries 750 gallons of water, foam capability and 2600 ft. of hose ranging in size from 1 3/4” to 5” diameter. Engine 41 is used for structure fires, Haz-Mat, and has extrication for vehicle crashes.

Rescue 41 – 2009 Horton built on an International 4300 chassis with a DT466E International diesel engine and automatic transmission. Rescue 41 responds to vehicle crashes, structure fires, and incidents for rescue by carrying extrication equipment for vehicle and confined space incidents, rope rescue and water rescue equipment.

Ambulance 41 – 2007 Life-Line Type III built on a Ford F-450 chassis with a 6.0 International diesel engine and automatic transmission. Carries needed equipment to provide ALS Advance Life Support.

Ambulance 42 – 2010 Taylor Made Type III built on a GMC 4500 chassis with a Duramax diesel engine and automatic transmission. Carries needed equipment to provide ALS Advance Life Support.

Squad 41 – 2002 Ford Explorer with 4.0 L Gasoline engine and automatic transmission. Carries medical equipment to assist on medical incidents, assist with mutual aid with neighboring agencies for ALS.

Command 41 – 2003 Ford Excursion with 7.3 International Power stroke diesel engine and automatic transmission. Carries needed equipment to command an incident, for traffic control, and assist at scenes.

2006 Taylor Made Type III built on a Ford F-450 chassis with a 6.0 International Power Stroke diesel engine and automatic transmission. Carries needed equipment to provide ALS Advance Life Support. Needs engine work to bring back into service.

2021 GOALS

- Retain current members by being competitive in the fire and EMS field.
- Continue training to provide the community with a high level of service
- Continue public safety training i.e. CPR, fire safety.
- Aggressively work toward combining multiple districts as one, so they can continue to provide a higher level of services to residents of these areas. Moving forward with the proposed IGA.

In the last year, the department has gone through many changes. We have hired two full time Captain positions as well as brought on 9 additional Volunteers. The Captains have provided a Command presence to all shifts as well as assisted in training and tracking the new Volunteers during their probationary process. The Department consists of 21 Volunteers, 2 full time Captains, and a full time Fire Chief. We also said congratulations and good-bye to Chief Richard Rupp after serving the Town of Palisade for 32 years.

Over the last year the Department as well as the Town of Palisade have entered talks with Clifton Fire Department as well as other agencies on the East end of Mesa County to investigate forming a new Fire District. This District would allow for a greater service provided to our communities, full time positions, and prevent a duplication of efforts amongst all those involved.

With this year's budget, the Town is looking towards entering and IGA with Clifton Fire Protection District to provide Administration and over-sight to Palisade Fire. This IGA would also bring benefits to PFD members in the form of training and leadership. The agreement also includes hiring a third full time Captain as well as part time employees.

General Fund

Fire

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-040-5120	WAGES-FULL TIME	128,339	112,788	181,405	175,000	120,000	-34%
001-040-5121	WAGES-PART TIME	27,271	108,811	115,000	111,248	114,000	-1%
001-040-5122	WAGES-TEMPORARY	61,760	87,778	131,400	126,446	88,000	-33%
001-040-5123	WAGES-OVERTIME	-	-	-	-	-	
Category Total		217,370	309,377	427,805	412,694	322,000	-25%
Personnel, Benefits							
001-040-5150	HEALTH/DENTAL	22,226	18,393	25,000	17,656	35,000	40%
001-040-5151	LIFE/LTD INSURANCE	206	502	250	1,008	1,100	340%
001-040-5152	FICA/MEDICARE	4,731	10,660	8,798	13,409	15,453	76%
001-040-5154	FPPA	13,559	10,856	25,000	14,739	14,000	-44%
001-040-5155	WORKERS COMP. INSURANCE	4,549	6,765	10,500	8,686	10,500	0%
001-040-5156	UNEMPLOYMENT INSURANCE	671	890	800	506	800	0%
001-040-5223	VOLUNTEER PENSION	9,800	-	10,500	15,150	15,000	43%
Category Total		55,742	48,066	80,848	71,154	91,853	14%
Purchased Professional Services							
001-040-5209	PROFESSIONAL SERVICES	944	230	3,500	900	65,000	1757%
001-040-5255	EMS BILLING FEES	15,148	-	16,000	16,000	16,000	0%
Category Total		16,092	230	19,500	16,900	81,000	315%
Operating Expenses							
001-040-5201	OFFICE SUPPLIES	-	85	-	-	-	
001-040-5202	OPERATING SUPPLIES	1,978	2,100	3,000	1,695	3,000	0%
001-040-5203	REPAIR & MAINT-BLDG	1,810	9	1,000	-	1,000	0%

001-040-5205	DUES & SUBSCRIPTIONS	1,255	309	1,000	435	1,000	0%
001-040-5206	UTILITIES	16,079	9,610	11,000	7,527	11,000	0%
001-040-5207	TRAVEL & TRAINING	4,480	7,867	15,000	4,327	15,000	0%
001-040-5208	PRINTING & PUBLSHG	-	-	250	-	250	0%
001-040-5211	LIABILITY INSURANCE	-	-	-	7,500	8,000	
001-040-5218	GASOLINE/DIESEL	8,437	7,526	8,500	5,320	8,500	0%
001-040-5219	UNIFORMS & CLEANING	-	2,630	2,000	2,015	2,000	0%
001-040-5220	REPAIR/MAINT. EQUIPMENT	4,223	260	3,000	1,125	5,000	67%
001-040-5221	REPAIRS & MAINT-VEH	2,854	6,941	7,000	1,338	15,000	114%
001-040-5222	VOLUNTEER REIMBURSMTS	-	-	-	-	-	
001-040-5235	TELEPHONE & CELL	-	-	-	-	-	
001-040-5236	TELEPHONE	9,830	13,954	10,000	20,140	8,000	-20%
001-040-5237	E-911	24,435	27,237	30,000	32,284	29,000	-3%
001-040-5238	RADIO REPAIR & MAINT	-	256	1,000	650	1,000	0%
001-040-5241	VOLUNTEER UNIFORMS	1,028	875	2,000	2,958	3,000	50%
001-040-5242	PPE-Structure Gear	2,720	9,249	6,000	6,682	7,000	17%
001-040-5259	CELL PHONE	600	-	600	-	600	0%
001-040-5260	SMALL EQUIPMENT	162	2,390	5,000	6,081	5,000	0%
001-040-5261	FIBER COMMUNICATIONS LINE	4,875	5,025	5,000	5,884	6,500	30%
001-040-5264	MCEMS - TRANSPORT FEES	5,410	2,490	6,000	7,620	8,000	33%
001-040-5266	OXYGEN	587	553	1,500	320	400	-73%
001-040-5267	COMPUTER/SOFTWARE	-	38	-	-	5,000	
001-040-5268	MEDICAL SUPPLIES	14,548	13,420	18,000	17,226	18,000	0%
001-040-5841	PPE/SCBA GEAR	-	-	-	-	-	
Category Total		105,313	112,824	136,850	131,127	161,250	18%
Capital Equipment							
001-040-5846	RADIOS	-	44,079	-	-	-	
001-040-5847	BRUSH TRUCK/COTS	-	140,803	-	-	-	
001-040-5855	SCBA EQUIPMENT	-	-	-	3,791	-	
001-040-5868	WILDLAND GRANT EQUIPMENT	8,893	-	-	-	-	
001-040-5873	INTEGRATED SOFTWARE	8,792	1,756	-	-	-	

Category Total		17,685	186,638	-	3,791	-	
Special Projects							
001-040-5239	PUBLIC INFORMATION/EDUCATI	1,181	2,382	1,200	-	-	-100%
Category Total		1,181	2,382	1,200	-	-	-100%
Total Expenses		413,384	659,516	666,203	635,666	656,103	-2%

PARKS

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

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

RESPONSIBILITIES

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

PRIOR YEAR ACCOMPLISHMENTS

- Improved electrical system for events at Riverbend Park.
- New playground equipment, shade structure, and zipline at Riverbend Park.

- Continued partnership with Rivers Edge West for the removal of invasive tree species along Colorado Riverbanks of Riverbend Park.
- Continued revitalization of the field at Peachbowl Park.
- Planting of new trees in Riverbend Park
- Began augmenting soil at Riverbend Park with leaf debris and mulch from Russian Olive and Tamarisk tree removal.
- Painted Lions Club shelter
- Replaced sod in dead grass or weeded areas
- Comply with COVID-19 restrictions

2021 GOALS

- Add touchless water bottle filler and drinking fountains at all Parks.
- Create and build new restrooms at Riverbend Park.
- Enhance the pool landscape grounds and add shade structure at kiddy pool.
- Continue new irrigation system to west side of Riverbend Park to improve tree growth and use irrigation water more effectively.
- Continue Tamarisk and invasive species removal at Riverbend Park. Improve access and view corridors to the river.
- Improve the disc golf course with invasive plant removal, irrigation ditch improvements, new signs, new benches, planting more drought tolerant grasses, and adding mulch.
- Continue to partner with organizations to improve the surface playing area of Peachbowl Park and host tournaments and scrimmages there.

2021 BUDGET HIGHLIGHTS

- Participating in Tamarisk removal grant.
- Improve boat launch and complete the concrete pathway at the launch with an A.D.A concrete pad for better access to west end of park.

General Fund

Parks

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-065-5120	WAGES-FULL TIME	96,318	80,186	171,462	148,909	104,000	-39%
001-065-5121	WAGES-PART TIME	17,272	26,094	35,000	54,978	-	-100%
001-065-5122	WAGES-TEMPORARY	-	-	-	-	68,000	
001-065-5123	WAGES-OVERTIME	10,547	11,605	14,000	6,937	4,800	-66%
Category Total		124,136	117,884	220,462	210,823	176,800	-20%
Personnel, Benefits							
001-065-5150	HEALTH/DENTAL	34,573	34,411	40,000	36,055	40,000	0%
001-065-5151	LIFE/LTD INSURANCE	674	1,853	1,000	2,286	2,500	150%
001-065-5152	FICA/MEDICARE	9,292	11,038	18,854	16,755	13,525	-28%
001-065-5153	ICMA 401K	4,587	3,905	8,573	7,362	5,440	-37%
001-065-5155	WORKERS COMP. INSURANCE	4,295	6,527	6,000	5,494	6,000	0%
001-065-5156	UNEMPLOYMENT INSURANCE	369	506	450	284	450	0%
Category Total		53,791	58,240	74,877	68,238	67,915	-9%
Purchased Professional Services							
001-065-5261	CONTRACTUAL SERVICES	1,515	833	3,000	-	-	-100%
Category Total		1,515	833	3,000	-	-	-100%
Operating Expenses							
001-065-5202	OPERATING SUPPLIES	11,329	18,580	15,000	12,083	15,000	0%
001-065-5206	UTILITIES	6,385	4,154	7,000	3,582	4,000	-43%
001-065-5207	TRAVEL & TRAINING	-	-	1,000	900	1,000	0%
001-065-5209	PROFESSIONAL SERVICES	-	-	-	-	-	

001-065-5218	GASOLINE/DIESEL	5,694	5,194	6,000	2,855	4,000	-33%
001-065-5219	UNIFORMS	494	675	1,000	3,735	4,000	300%
001-065-5221	REPAIR & MAINT VEHICLE	501	2,933	4,000	4,784	5,000	25%
001-065-5222	HEAVY EQUIP REPAIR	5,070	2,468	5,000	2,126	5,000	0%
001-065-5223	MISC PARK REPAIRS	7,748	9,217	10,000	14,148	15,000	50%
001-065-5236	TELEPHONE	1,411	1,750	1,700	1,566	1,700	0%
001-065-5237	WEED CONTROL/SPRINKLERS	6,637	11,560	13,000	14,751	15,000	15%
001-065-5260	SMALL EQUIPMENT	-	2,067	2,000	56,709	5,000	150%
Category Total		45,270	58,598	65,700	117,239	74,700	14%
Capital Equipment							
001-065-5852	LAWN MOWERS	-	-	15,000	12,184	-	-100%
001-065-5864	VEHICLES	-	55,950	20,000	11,328	-	-100%
Category Total		-	55,950	35,000	23,511	-	-100%
Special Projects							
001-065-5238	ELEC UPGRADE/RIVERBEND	612	-	25,000	12,000	-	-100%
001-065-5239	IRRIGATION LINE UPGRADE	1,717	741	1,150	800	-	-100%
001-065-5848	RIVERBEND TRAIL	-	-	-	1,500	-	
001-065-5853	RIVERBEND IMPROVEMENTS	-	10,603	15,000	45,000	40,000	167%
001-065-5860	TREE RISK PROJECT	8,173	-	-	-	-	
001-065-5869	PLAZA SHADE STRUCTURES	-	365	-	-	-	
001-065-5870	PARK RESTROOM	-	-	200,000	-	150,000	-25%
001-065-5871	LAND PURCHASE COSTS	-	-	-	-	-	
001-065-5872	LAND ACQUISITION	13,000	-	-	-	-	
Category Total		23,502	11,709	241,150	59,300	190,000	-21%
Total Expenses		248,214	303,214	640,189	479,111	509,415	-20%

General Fund

Parks

Project Listing

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

POLICE

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

The police department underwent a remodel program within town hall. Walls were moved to create more usable efficient space for congested areas. The remodel provided necessary social distancing to comply with state and local health guidelines. It also provided an updated professional work environment for the employees at the police department.

Chief Funston serves as the executive representative for the Palisade Police Department. Aside from her daily management duties, she serves on a number of boards: Mesa County Asset Forfeiture Board, Grand Junction Regional Communications Center Board, Criminal Justice Advisory Committee, Colorado Crime Information Center Board, Police Officers Standards and Training Board, and the Colorado Chiefs of Police Board.

ADMINISTRATIVE DIVISION

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

Responsibilities

- Records Division is responsible for maintaining all police records pertinent to the Town of Palisade. Records requests, records management and coordinating with outside organizations relating to sharing of information.
- Sex Offender Registration is handled within the records management division.
- Evidence Division is managed within the records management division.
- Criminal investigations are managed within the Administrative Division. Investigators also serve on county-wide critical incident teams and boards relating to investigative functions. Investigators are on-call during off hours to provide adequate coverage for larger scale incidents that may occur in Palisade.
- The Code Compliance Officer is managed by the administrative sergeant.

Prior Year Accomplishments

- Records Division completed all records requests and maintained and reported statistics for the police department. Records manager Benham continues to work within CORA committees and attend valuable trainings to assist her with records management, sex offender registrations and evidence procedures.
- Code Compliance Officer worked diligently with the community to clean up several neighborhood issues including signage issues, weed and trash issues.
- Investigations completed several complex cases. With an increase in violent crimes across the valley, investigations were heavily involved in Critical Incident Response Team (CIRT) investigations.
- After a recent retirement, the administrative sergeant position was filled with a new employee.

2021 Goals

- Continue to pursue professional training, retain current employees.
- Create more robust social media communications for the police department.
- Through Lexis Nexis, complete Accreditation Certification.

Performance Measures

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

PATROL DIVISION

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

Responsibilities

- The Patrol Division is responsible for responding to all calls for service, proactive preventative enforcement action, documenting and reporting, community policing efforts, and working with prosecutors towards positive outcomes.
- Continued training both in mandatory law enforcement training and professional growth.
- Continued support of neighboring agencies
- School Resource Officer position and responsibilities

Prior Year Accomplishments

- The Patrol Division successfully increased their traffic enforcement in key areas within the Town of Palisade.
- Patrol staff attended trainings as available. COVID 19 cancelled most trainings across the state. Staff worked diligently to complete state training requirements.
- Replaced current duty weapons and trained all personnel.
- Patrol Sergeant position was filled with a new person.
- School Resource Officer position was filled with a new person.

2021 Goals

- Continue to promote professional training and continued education programs.
- Continue to work towards increasing patrol staffing to support growth in the Town of Palisade.
- Create more robust social media communications for the police department.
- “Coffee with a Cop” program initiated to foster positive relationships with the community.
- Institute Body Camera program for all personnel.

Performance Measures

- The Patrol Division continues to train to enhance the skillsets necessary to provide professional services to the Town of Palisade.
- The Patrol Division maintains a high level of community service contacts and continues to foster relationships necessary for the success of public safety.

General Fund

Police

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-030-5120	WAGES-FULL TIME	526,279	576,525	589,020	649,003	595,000	1%
001-030-5121	WAGES-PART TIME	17,180	20,077	20,214	17,790	21,000	4%
001-030-5122	WAGES-TEMPORARY	-	-	-	-	-	
001-030-5123	WAGES-OVERTIME	20,855	20,999	25,000	12,343	25,000	0%
Category Total		564,313	617,601	634,234	679,136	641,000	1%
Personnel, Benefits							
001-030-5150	HEALTH/DENTAL	157,072	186,043	195,000	186,314	200,000	3%
001-030-5151	LIFE INSURANCE	1,021	7,322	1,500	2,896	3,500	133%
001-030-5152	FICA/MEDICARE	11,773	12,882	5,028	16,059	12,209	143%
001-030-5153	ICMA 401K	1,447	2,217	2,275	2,494	2,350	3%
001-030-5154	FPPA	51,139	57,192	59,787	63,176	65,895	10%
001-030-5155	WORKERS COMP. INSURANCE	11,040	17,052	18,000	16,043	18,000	0%
001-030-5156	UNEMPLOYMENT INSURANCE	1,618	2,298	2,000	1,264	1,500	-25%
Category Total		235,111	285,008	283,590	288,246	303,454	7%
Purchased Professional Services							
001-030-5209	PROFESSIONAL SERVICES	5,684	1,751	2,500	3,300	2,500	0%
001-030-5237	E-911	93,299	100,792	110,000	102,000	106,000	-4%
Category Total		98,983	102,543	112,500	105,300	108,500	-4%
Operating Expenses							
001-030-5202	OPERATING SUPPLIES	5,169	5,616	6,000	5,651	6,000	0%
001-030-5205	DUES & SUBSCRIPTIONS	3,730	4,164	4,000	716	8,500	113%
001-030-5207	TRAVEL & TRAINING	2,445	7,029	4,000	(234)	4,000	0%

001-030-5210	CODE COMPLIANCE EXPENSES	139	190	500	-	500	0%
001-030-5213	ANIMAL CONTROL	230	-	500	94	500	0%
001-030-5218	GASOLINE & DIESEL	9,601	8,110	10,000	4,924	6,000	-40%
001-030-5219	UNIFORMS & CLEANING	5,007	2,318	4,000	6,062	7,000	75%
001-030-5220	AUTO REPAIR & MAINT	8,377	4,661	4,000	1,803	4,000	0%
001-030-5234	NEW WORLD SUPPORT	5,040	1,260	6,000	-	6,000	0%
001-030-5235	DATA LINE	11,400	2,850	11,400	-	11,400	0%
001-030-5236	TELEPHONE	3,305	4,776	4,000	7,229	2,500	-38%
001-030-5238	RADIO REPAIR & MAINT	4,780	-	-	-	-	
001-030-5259	CELL PHONE	10,414	10,079	9,500	9,192	9,500	0%
001-030-5260	SMALL EQUIPMENT/RADIOS	127	31,582	17,000	21,608	1,000	-94%
001-030-5848	VEHICLE LEASE	-	42,559	47,000	52,232	53,000	13%
Category Total		69,764	125,194	127,900	109,278	119,900	-6%
Capital Equipment							
001-030-5841	VEHICLE	10,785	-	-	-	-	
001-030-5844	COMPUTER EQUIPMENT	3,786	2,492	1,000	-	1,000	0%
		14,571	2,492	1,000	-	1,000	0%
Total Expenses						1,173,854	1%

POOL

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

RESPONSIBILITIES

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

PRIOR YEAR ACCOMPLISHMENTS

- Repaired surface and applied new surface coat
- Repainted signage at pool
- Complied with all COVID-19 restrictions

2021 GOALS

- Increase family lounging area by moving existing fence east
- Build seasonal shade structures
- Systematically repair or replace pool system components
- Apply for GOCO planning grant to fund new construction of pool and landscape

General Fund

Pool

Expenses							
Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Purchased Professional Services							
001-075-5261	CONTRACTUAL SERVICES	89,700	97,563	110,000	72,000	110,000	0%
	Category Total	89,700	97,563	110,000	72,000	110,000	0%
Operating Expenses							
001-075-5202	OPERATING SUPPLIES	9,953	14,254	15,000	24,975	20,000	33%
001-075-5203	REPAIR-BUILDING/POOL	5,531	1,043	4,000	2,032	4,000	0%
001-075-5206	UTILITIES	10,276	7,168	14,000	2,770	14,000	0%
001-075-5221	REPAIR & MAINT/EQUIPMENT	1,015	7,913	3,500	-	5,000	43%
001-075-5236	TELEPHONE	1,732	1,890	1,800	1,946	1,000	-44%
001-075-5260	SMALL EQUIPMENT	1,026	2,998	1,000	-	5,000	400%
001-075-5853	POOL REPAIRS	-	71,054	19,000	9,644	10,000	-47%
	Category Total	29,533	106,320	58,300	41,366	59,000	1%
Total Expenses		119,233	203,883	168,300	113,366	169,000	0%

RECREATION

The town's recreation department is responsible for planning and administering all the town's hosted events. It is also responsible for administering the indoor and outdoor recreation program for 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
- July 4th Park Festivities
- Trick – or – Treat Street

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

- Honeybee Festival
- Brews & Cruise
- Lavender Fest
- Peachfest
- Winefest
- Ice Bowl disc golf tournament
- Vintage Motorcycle show
- 4 Corners Rugby Tournament
- Tour de Vineyards
- Palisade Art Show

BLUEGRASS FESTIVAL

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

RESPONSIBILITIES

- Continue to operate the Palisade Bluegrass Festival that assists in bringing revenue to the Town of Palisade.
- Continue to provide safe and well managed special events to town.

- Continue to provide the free July 4th and Peachfest Ice Cream social to bring the community together.

2021 GOALS

- Comply with all COVID-19 restriction to conduct special events.
- Add drinking fountains in the park.
- Continue to enhance working relationships with established events to improve the quality, security and safety, traffic control, public notification, and additional event enhancements for patrons.
- Establish a winter event for the community for fun and enjoyment during the cold winter months.

General Fund

Recreation Department

Expenses

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	2021 Budget	% Change
Personnel, Wages							
001-015-5120	WAGES-FULL TIME	65,232	52,115	33,475	39,952	35,000	5%
001-015-5121	WAGES-PART TIME	19,133	-	22,637	17,429	31,000	37%
001-015-5122	WAGES-TEMPORARY	9,521	8,000	15,000	21,063	-	-100%
001-015-5123	WAGES-OVERTIME	-	-	-	-	-	
	Category Total	93,886	60,115	71,112	78,444	66,000	-7%
Personnel, Benefits							
001-015-5150	HEALTH/DENTAL	12,364	6,921	7,000	4,177	5,000	-29%
001-015-5151	LIFE/LTD INSURANCE	246	109	250	204	250	0%
001-015-5152	FICA/MEDICARE	7,150	4,200	5,440	5,804	5,049	-7%
001-015-5153	ICMA 401K	2,031	-	1,674	1,738	1,750	5%
001-015-5155	WORKERS COMP. INSURANCE	375	1,250	2,500	2,068	2,500	0%
001-015-5156	UNEMPLOYMENT INSURANCE	209	231	400	253	400	0%
	Category Total	22,375	12,711	17,264	14,244	14,949	-13%

Operating Expenses							
001-015-5202	OPERATING SUPPLIES	488	587	2,000	715	2,000	0%
001-015-5205	DUES & SUBSCRIPTIONS	175	36	-	-	-	
001-015-5207	TRAVEL & TRAINING	1,053	-	-	-	-	
001-015-5208	PRINTING AND PUBLISHING	1,360	344	-	-	1,000	
001-015-5209	PROFESSIONAL SERVICES	-	1,604	-	-	-	
001-015-5212	EQUIPMENT RENTAL	-	152	-	-	-	
001-015-5221	SHUTTLE BUS MAINTENANCE	164	71	-	-	-	
001-015-5260	SMALL EQUIPMENT	590	5,207	-	-	-	
Category Total		3,831	8,002	2,000	715	3,000	50%
Special Projects							
001-015-5251	SUNDAY MARKET	11,255	200	15,000	10,000	10,000	-33%
001-015-5261	PARKS & RECREATION PROJECTS	1,564	1,549	229,000	2,000	245,000	7%
Category Total		12,820	1,749	244,000	12,000	255,000	5%
Total Expenses		132,911	82,577	334,376	105,403	338,949	1%

General Fund

Recreation Department

Project Listing

Description	Funding Source	Funding Detail	2021 Budget
Ice Cream Social	Town	001-015-5261	5,000
Olde Fashioned Christmas	Town	001-015-5261	4,000
Winefest	Town	001-015-5261	5,000
Peachfest	Town	001-015-5261	5,000
4th of July	Town	001-015-5261	5,000
Bluegrass Festival	Town	001-015-5261	220,000
Trick or Treat Street	Town	001-015-5261	1,000
Total Projects			245,000

STREETS

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

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

2020 ACCOMPLISHMENTS:

Bulb outs created at the intersection of Third Street and Kluge Ave. to create a structure to install 4 way stop for pedestrian and vehicular safety in the area specifically the Post Office.

Pedestrian safety project to create a direct and safe route from business establishments to parking in the “Entertainment District.” Corners established at Second and Peach along with Third and Kluge for pedestrian safe zones. Cars are now forced to follow designated traffic flow. A split rail fence was installed to force cars to use designated entry into purchased parking lot. Cross walks were re-painted to delineate desired path.

Improved boat ramp at the Rim Trail parking lot by angling approach making for a longer less steep grade. Well received from the Colorado River user’s community.

Radar signs installed on Elberta Ave, First Street and North River Road. These signs were well received and had noticeable positive influence on rate of speed.

Storm water contract changed from City of Grand Junction (5-2-1) to Mesa County Stormwater division. Town of Palisade determined it was more appropriate to have all required building type permits at one location.

Grant submittal success through enhanced communication and complete staff support to the tune of **1.7 Million dollars** through TAP (Transportation Alternative Program) and MMOF (Multi-Modal Options Fund)

Parklets installed quickly, due to COVID-19, for our downtown eating establishments lead to community support to enhance the parklet program through a Main street grant and Covid Funds.

Street Classification Map is updated to show current roads and their classification. This helps with planning and reporting to the state for HUTF funding.

2021 GOALS:

Continue with sidewalk improvements based on Critical Pathways Map and other connectivity issues.

TAP (Transportation Alternative Program) grant implementation with design work for sidewalks along the South side of the Hwy 6 frontage road from Iowa Avenue to Palisade High School. Stolfus Engineering has been selected as the project engineer. Resident feedback will be encouraged through the design process. I envision open houses with Town staff and engineers to ensure everyone has input. Information will be posted on website and included in announcement sections of town meetings. Construction is not planned to start until 2021.

MMOF (Multi Model Options fund) through CDOT has allowed us to reconfigure and upgrade the entrance to the entire Grand Valley. Town will be changing the look of Hwy 6 from the Colorado River bridge to Iowa Ave. Two lanes of traffic will change to one lane with turn lanes and improved medians along with much wider and improved pathway for bikes.

When both the MMOF and TAP grant projects are complete, Hwy 6 will have a drastically different feel and look. Improved surface and sidewalks with landscaped medians and street lighting that we hope all Palisade residents will see as a safe eye-appealing road that encourages people to stop and stay awhile where “Life Taste Good all year Long”.

General Fund

Streets

Expenses		2018	2019	2020	2020	2021	%
Account	Description	Actual	Actual	Adopted	Estimated	Budget	Change
Personnel, Wages							
001-060-5120	WAGES-FULL TIME	33,927	35,621	81,155	62,346	66,000	-19%
001-060-5121	WAGES-PART TIME	-	-	-	-	-	
001-060-5122	WAGES-TEMPORARY	-	-	-	18,434	-	
001-060-5123	WAGES-OVERTIME	5,077	5,038	5,000	6,049	3,600	-28%
Category Total		39,004	40,659	86,155	86,829	69,600	-19%
Personnel, Benefits							
001-060-5150	HEALTH/DENTAL	18,126	17,942	20,000	23,281	25,000	25%
001-060-5151	LIFE/LTD INSURANCE	323	1,509	400	2,282	2,500	525%
001-060-5152	FICA/MEDICARE	4,319	5,620	6,208	6,819	5,324	-14%
001-060-5153	ICMA 401K	2,601	2,463	4,058	3,342	3,480	-14%

001-060-5155	WORKERS COMP. INSURANCE	2,685	4,058	4,000	3,309	4,000	0%
001-060-5156	UNEMPLOYMENT INSURANCE	164	222	250	158	250	0%
	Category Total	28,218	31,813	34,916	39,191	40,554	16%
Purchased Professional Services							
001-060-5209	PROFESSIONAL SERVICES	-	200	10,000	4,678	10,000	0%
	Category Total	-	200	10,000	4,678	10,000	0%
Operating Expenses							
001-060-5202	OPERATING SUPPLIES	9,942	10,296	10,000	15,231	10,000	0%
001-060-5206	UTILITIES	45,286	29,126	48,000	25,028	30,000	-38%
001-060-5207	TRAVEL & TRAINING	371	53	500	155	500	0%
001-060-5211	LIABILITY INSURANCE	-	562	-	-	5,000	
001-060-5218	GASOLINE/DIESEL	6,222	5,903	6,500	3,377	4,000	-38%
001-060-5219	UNIFORMS	316	539	700	725	700	0%
001-060-5221	REPAIR & MAINT-VEH	1,745	2,861	3,000	1,991	3,000	0%
001-060-5222	HEAVY EQUIP REPAIR	5,553	3,573	3,000	4,291	4,000	33%
001-060-5223	REPAIR & MAINT/STS	56,189	81,372	50,000	78,229	80,000	60%
001-060-5260	SMALL EQUIPMENT	-	-	6,000	1,707	-	-100%
	Category Total	125,624	134,284	127,700	130,732	137,200	7%
Capital Equipment							
001-060-5841	VEHICLE	-	267,457	-	-	-	
	Category Total	-	267,457	-	-	-	
Special Projects							
001-060-5224	FIBER DATA SLEEVE	14,064	-	-	-	-	
001-060-5225	STORMWATER REPAIRS/MAINT	163,802	-	-	-	-	
001-060-5839	STREET RECONSTRUCTION- ELBERTA	-	-	-	-	-	
001-060-5840	IOWA STREET RECONSTRUCTION	136,000	-	-	-	-	
001-060-5842	MAINSTREET/STREET IMPROVEMENT	-	2,300	1,730,000	700	-	-100%
001-060-5864	CRITICAL PATHS	-	-	125,000	85,000	20,000	-84%
	Category Total	313,866	2,300	1,855,000	85,700	20,000	-99%

Total Expenses	506,712	476,714	2,113,771	347,132	277,354	-87%
----------------	---------	---------	-----------	---------	---------	------