

TOWN OF PALISADE, COLORADO

2026 BUDGET

DRAFT





ELECTED OFFICIALS

Mayor, Greg Mikolai

Mayor Pro-Tem, Jamie Somerville

Trustee Rick Fox

Trustee Stan Harbaugh

Trustee Sarah Matchett

Trustee Nicole Maxwell

Trustee Jeff Snook

STAFF

Janet Hawkinson, Town Manager

Gregg Mueller, Finance Director

Keli Frasier, Town Clerk

Jesse Stanford, Chief of Police

Charles Balke, Fire Chief

Troy Ward, Parks & Events Director

Brian Flenniken, Public Works Director

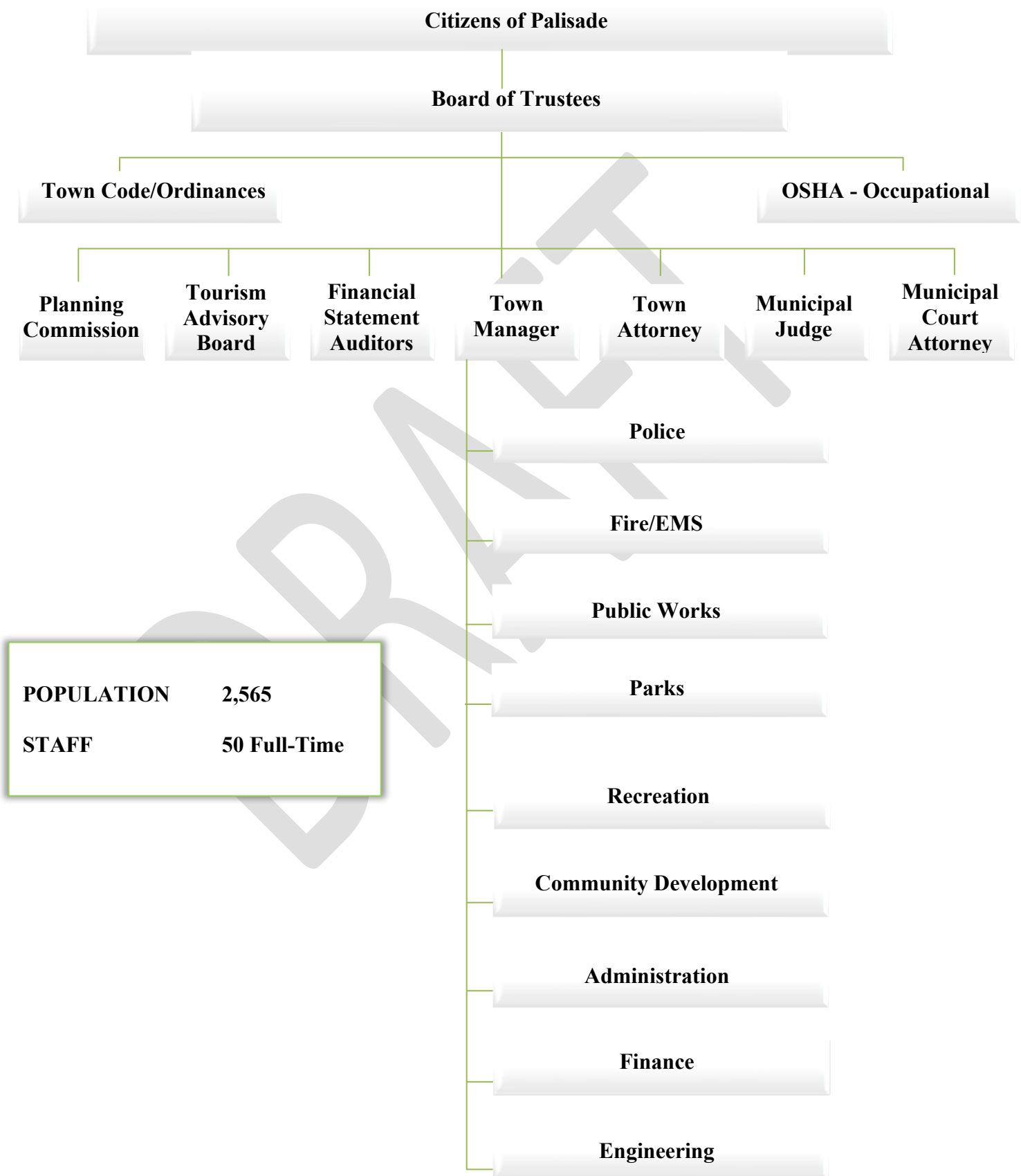
Devan Aziz, Community Development Director



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ORGANIZATIONAL CHART



WELCOME TO PALISADE, COLORADO

Palisade, Colorado, is a statutory town with a total area of 1.2 square miles, situated at the foot of the Grand Mesa and Mount Garfield in Mesa County. The Town was incorporated on April 4, 1904, and is home to 2,565 people as well as thriving agriculture, viticulture, and tourism industries.

The Town is governed by seven elected officials, including the Town's Mayor and six Trustees. All of the officials are elected on staggered four-year terms. The Board of Trustees serves as the voice of the citizens in the Town's government, directing the strategy and priorities for the Town Manager.

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

The Town operates many services for its citizens, including:

- Potable Water Distribution
- Sewage Collection and Treatment
- Parks Maintenance
- Police Services
- Fire/Emergency Medical Services
- Streets Maintenance
- Bike Paths, Sidewalks, Multi-Use Trails
- Events Coordination
- Cemetery Services
- Planning and Community Development Services
- Municipal Court
- Tourism Marketing
- Solid Waste Collection
- General Administrative Services

One of the purposes of this budget is to provide the public and the Board of Trustees with a detailed financial plan for 2026 and demonstrate how the Town government will continue to use the resources in our custody in a responsible and thoughtful manner to improve the quality of life for the residents and visitors of our wonderful Town. This also serves as the detailed authorization that the Board provides to the administration of the Town to continue to operate.

INTRODUCTION TO GOVERNMENT ACCOUNTING

Please note: This document is intended to be read in its entirety, and no section of this budget can fully describe the proposed operations. Any attempt to understand the budget by examining one section will be misleading and will not provide the reader with the necessary context.

The Town uses fund accounting as the basis of its accounting system in accordance with governmental accounting standards. A fund is a comprehensive set of balancing accounts 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 consolidating all operations under one set of accounts is to increase visibility into how we are using resources. By explicitly listing functions in the budget and financial statements, users of the financial statements can gain a deeper understanding of the Town's operations, and such an understanding may be lost if all the operations were combined.

This budget starts by looking at the government as if it were combined. This is the view of the government with the least precision, but it is valuable to orient the reader to the general levels of revenue and expenditure we expect for 2026. This section is called the Government-Wide Summary.

From the Government-Wide Summary, we present the financial information in relation to each type of fund. The Town has two types of funds, governmental and proprietary. The primary difference between each fund is its 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 primarily cover water, sewer, and solid waste collection services, which are charged to residents for their use. Each of these funds represents a portion of the government-wide picture and, as such, will articulate fully into the Government-Wide Summary.

Each fund used in the Town is listed in its respective fund type. In 2026, we anticipate utilizing a total of seven funds. Four funds will be governmental funds, and three will be proprietary funds. In the governmental category, the four funds consist of the General Fund, Tourism Fund, Conservation Fund, and Capital Projects Fund. In the proprietary category, the three funds are the Utility Fund, the Water Fund, and the Solid Waste Fund. The operations of each of these funds are distinctly addressed, and projected revenues and expenditures are presented for this budget.

Most government activities are funded through the General Fund, and particular attention is given in this budget to this fund and the departments it supports. This is where functions like police services, fire and emergency medical services, and street maintenance are described. This level provides the greatest detail and specifics of resource appropriations for functions or projects.

ORIENTATION CHART

The following chart illustrates 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. Both the General Fund and the Utilities Fund have subordinate departments. Funds can also be aggregated into fund types. This is how we classify Governmental Funds and Proprietary Funds. When we aggregate the fund types, we can gain an overall picture of the government as a whole.



BUDGET TABLES

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

The following is an example of a budget table. The **RED** numbers by each field correspond to a description of the field listed later in this section of the budget. In these descriptions, you will find the calculations underlying any calculated field, as well as the definition of the field in the table.

Fund **1**

Department **2**

Expenses 3		6	7	8
		2026	2025	2024
Account 4	Description 5	Budget	Budget	Actual
Personnel, Wages 9				
XXX-XXX-XXXX	Account Title	100	115	125
	Category Total 10	100	150	125
Personnel, Benefits				
XXX-XXX-XXXX	Account Title 2	300	325	400
	Category Total	300	325	400
Total Expenses 11		400	475	525

DESCRIPTIONS OF FIELDS

This is a list of all the fields in the budget table, along with a definition of each.

Field Number	Field Title	Description of Field
1	Fund	Indicates the fund or organizational element of the table.
2	Department	Indicates the department or orientation level of the table. This field can refer to the orientation map of a section of the budget.
3	Type	Indicates whether the data in the table is related to revenues or expenditures. Revenues increase the resources of the Town. Expenditures decrease the resources of the Town.
4	Account Number	This column will indicate the general ledger number used in the Town's accounting system to accumulate transactional detail.
5	Account Name	This column will indicate the general ledger account name used in the Town's accounting system to accumulate transactional detail.
6	Current Budget	This column is the amount requested to be appropriated for the current budget.
7	Adopted Last Year's Budget	The data in this column represents the most recently adopted budget.
8	Actual Results 2 Years Prior to Budget Year	The data in this column represents the sum of the transactional accounting data recorded in the account referenced in fields 4 and 5 for the year ending 2 years prior to the budget year.
9	Category	The data under this delineation relates to a summary schedule category. These summary schedules are named either "Revenue by Source" or "Expenses by Type."
10	Category Total	The amounts in this row are the sum of the columns under a Category delineation. The only exception to this is the amount in the change in amount column. The amount in this column is calculated the same way the as in the rest of the rows in the table.
11	Table Total	The amounts in this row are the sum of all category totals in the table. The only exception to this is the amount in the change in amount column. The amount in this column is calculated the same way the as in the rest of the rows in the table.

DISCUSSION OF FINANCIAL POSITION

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

This concept means that an entity does not expend more resources in one year than it receives and has in its reserves. In other words, the resources that a Town receives for one year, plus the unspent resources it has accumulated from all prior years, must be less than or equal to the budgeted use of those resources. Over the past few years, through conservative and prudent financial management, the Town has built a surplus of resources in both the General Fund and the Water and Utilities Funds. The accumulation of this surplus is known as a Spendable Fund Balance. This amount of surplus can be used for current-year operations, equipment, maintenance, disaster relief, or to reinvest in capital projects such as parks and infrastructure.

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

This budget is a balanced budget as described above. The surplus resources will be used for the upcoming sewer consolidation with Clifton and for capital improvement projects throughout the Town to enhance the quality of life for Palisade residents.

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

GOVERNMENT SUMMARY

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

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

We start this summary with two different tables: revenue by source and expenses by type. The revenue by source table displays the breakdown of different revenue sources that the Town receives. This is a description of each category in the revenue by source table.

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

The expense tables show the ways the Town uses its resources to provide services to the public. This is a description of each category in the expense by type table.

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

When comparing the revenues in total to the expenses in total in the government-wide summary, the revenues will be more than the budgeted expenses for 2026. This results in a single-year revenue increase for the projected expenditures. This means that the expected revenues for 2026 are sufficient to cover the proposed expenses. These excess revenues are commonly called a "fund balance," and this balance is largely used to match grant funding in the General Fund. All fund balance spending is attributable to capital improvements to the Town's infrastructure.

GOVERNMENTAL FUNDS

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

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

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

The Conservation Fund, a small fund, is funded solely through revenue apportioned from the Colorado Lottery. 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 expenditure 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.

CAPITAL PROJECTS FUND

The purpose of the Capital Projects Fund is to track revenues and expenditures related to large projects. This fund serves as a tool for the Town to provide visibility to the public regarding the large projects we are undertaking. This fund does not generate any revenues organically. The sources of revenue for this fund are grants or transfers from other Town funds. This fund does not accumulate assets in the long term. Once a project is completed, the asset is transferred to the appropriate fund. All projects budgeted in 2026 will be General Fund or Utility Fund assets once they are completed. Once they are transferred to the General Fund or Utility Fund, the balance of the Capital Projects Fund will return to zero.

DEPARTMENT DESCRIPTIONS

ADMINISTRATION

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

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

CEMETERY

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

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

COMMUNITY DEVELOPMENT

The purpose of the Community Development Department is to provide for orderly and efficient growth and development of the Town and enhance the quality of life for its residents and the business community. The Community Development Department includes current and long-range planning activities that incorporate the principle of seven generations planning, considering the impact of today's decisions on the community's well-being seven generations into the future. This approach ensures sustainable development that honors both present needs and the legacy we leave for future generations.

Community Development provides technical support to the Board of Trustees, Planning Commission, and Board of Adjustment. The department helps advance economic development objectives and participates in regional issues such as transportation planning, hazard mitigation, and other special projects. The department supports ongoing efforts to enhance community resiliency and preserve Palisade as a desirable place to live, focusing on our economic and cultural vitality.

The Community Development Department is committed to providing outstanding customer service to the citizens of Palisade. We strive to be responsive partners in helping property owners, developers, and businesses navigate regulatory processes while maintaining the high standards that protect our community's unique character. Through collaboration and innovation, we work to balance growth opportunities with environmental stewardship and community values.

Community Development's core responsibilities encompass regulatory review, strategic planning, and data management. The department processes land development applications, including annexations, subdivisions, conditional use permits, rezones, and planning clearances, while strategic planning centers on maintaining and implementing the Comprehensive Plan, which guides the community's vision and long-range objectives for municipal decision-making and development patterns. The department also maintains geospatial information systems (GIS) through a dedicated GIS Administrator who provides accurate mapping and infrastructure data to support capital investments and development planning across all Town departments.

COURT

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

FACILITIES

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

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

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

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

FIRE/EMS

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

Working as a team, we will accomplish our mission by:

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

FIRE DEPARTMENT HISTORY

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

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

SERVICES PROVIDED

The Palisade Fire Department is an all-hazards response organization. Our staff are trained to respond to structure fires, wildland fires, vehicle fires, water rescue, confined space rescue, moderate to low-angle rope rescue, as well as vehicle accidents & extrication, and hazardous materials response. The Palisade Fire Department also operates the ambulance transport service for the Town of Palisade, Palisade Rural Fire Protection District, and East Orchard Mesa under the Mesa County Ambulance Service Area Agreement.

Additionally, the department offers CPR & First Aid classes for the public, home safety surveys, fire inspections for commercial businesses, building permits, and pre-plan development.

RESPONSE AREA

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

The area, including the Bookcliffs up to the Beaver Tail Tunnel, to the base of the Grand Mesa, including

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

APPARATUS

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

- 1 – 2005 Spartan Gladiator/Elite Class A Engine with a 1,500-gpm pump and 750 gallons
- 1 – 2015 Freightliner Type 4 Urban Interface unit with a 350-gpm pump and 1,000
- 1 – 2021 Sterling Type 2 Tactical Tender with a 500-gpm pump and 2,200 gallons of water.
- 1 – 2018 Type I Ford F-450 ALS/BLS ambulance with four-wheel drive.
- 1 – 2022 Type III Ford E-450 ALS/BLS ambulance
- 1 – 2009 Type I International Light Rescue/Ambulance
- 1 – 2006 Ford Expedition ALS/BLS Squad
- 1 – 2012 Chevy Tahoe ALS/BLS Squad
- 1 – 2023 Ford XL Command Pickup
- 1 – 2023 Polaris Ranger 1000 with a FireLite skid unit and trailer
- 1 – 2024 Chevy 5500 Heavy Duty Silverado Type 3 Brush Truck

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

STAFFING

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

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

All members of the organization are trained to a minimum of Firefighter I with EMT-IV. Many of our

staff have gone above minimum requirements in both fire and medical training and certification levels. The budgeted daily staffing levels for 2026 consisted of three career firefighters, one part-time firefighter, and one volunteer on duty, plus the Fire Chief working a 40-hour workweek. Each shift has one Lieutenant and at least one paramedic assigned to them.

PARKS

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

- Riverbend Park: a natural park focused on experiences along the Colorado River, with native Cottonwood trees
- Veterans Memorial Park: located in the center of town, with shade, picnicking, and a playground
- Peach Bowl Park: offering a baseball field, an open sports field for soccer, rugby, etc., and a playground
- Palisade Municipal Swimming Pool
- Main Street Town Plaza: located downtown, offering outdoor seating, street art, and natural drought-tolerant landscaping
- Bike Skills Park: located next to Riverbend Park
- Skate Park: located at Veterans Memorial Park
- Seasonal flower beds and planters
- Additional areas: Independence Park, Community Garden, Civic Center campus, Health Clinic & Hwy 6 landscaping

RESPONSIBILITIES

- Ensure a clean and safe park environment for community members and visitors to enjoy
- Provide all citizens and visitors with a variety of leisure facilities that are safe, accessible, well-maintained, and enjoyable
- Maintain manicured lawns by mowing, trimming, irrigating, and fertilizing appropriately
- Maintain the native Colorado River landscaping in Riverbend Park
- Weed control through appropriate spraying and removal
- Maintenance of restrooms, shade structures, picnic tables, benches, fencing, etc.
- Routine safety inspections of playground equipment and park facilities
- Planting, pruning, removing, and general care of the Town's trees located in the parks and on Main Street
- Trash removal 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 Peach Bowl Park by preparing the fields and surface conditions for a safe and enjoyable playing and recreational experience
- Support special events in parks by providing electrical, water, temporary fencing, assisting with traffic mitigation, event consultation, and logistical support
- Decorate the downtown area for the 4th of July and Olde Fashioned Christmas
- Assist in the care of community artwork throughout the Town
- Maintain the flying of the U.S. Flag on town property and in parks

POLICE

The Palisade Police Department values the Town of Palisade, our community, and the citizens and guests who visit our town. We strive to provide a safe and secure locale while maintaining a friendly, small-town feel.

Continued education and training are paramount in delivering proficient law enforcement services to our citizens and maintaining superior professional standards.

The police department has been working with Lexipol, a state/nationwide program that assists agencies with policy updating and implementation. This has been a crucial step toward applying for accreditation with the State of Colorado. The police department has an agreement with MCSO for one officer to join for the first time in history the MCSO Special Weapons And Tactics (SWAT) team in the near future. The Police Department is dedicated to the School Resource Officer (SRO) Program to enhance safety and police services at Palisade High School, with approximately 1,200 staff and students, and Taylor Elementary, with approximately 400 staff and students. Palisade Police is also proud to support and endorse the Career Pathways Program at PHS, which is in year two, offering the Law Enforcement Pre-Academy Program at the direction of the School Resource Officer and assigned PHS staff. The police department is activating the very first Police Drone Program, which will support various police operations, fire operations, and specific infrastructure programs. The Chief of Police serves as the executive representative for the Palisade Police Department.

ADMINISTRATIVE DIVISION

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

The Records Division is responsible for maintaining all police records pertinent to the Town of Palisade. Records requests, records management, and coordinating with outside organizations relating to the sharing of information. Sex Offender Registration is handled within the Records Management Division. The Evidence Division is managed within the Records Management Division.

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

PATROL DIVISION

The Patrol Division is comprised of the Patrol Team, Training Division, School Resource Officer Program, and Reserve Team. The Patrol Division is directed by the Chief of Police and managed by a Patrol Sergeant.

The Patrol Division is responsible for responding to all calls for service, conducting proactive and preventative enforcement actions, documenting and reporting, engaging in community policing efforts,

collaborating with prosecutors for positive outcomes, providing continued training in mandatory law enforcement and professional growth, and supporting neighboring police agencies.

POOL

The Town owns and operates an outdoor warm water pool during the summer months for the public to enjoy. The main pool features up to six lap lanes, a diving board, and has both shallow and deep ends. There is a kiddie pool that's separate from the main pool. The pool was constructed in the 1980s and has been a staple in the community ever since.

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

The Town continues seeking grant funding to remodel the pool and grounds.

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.

RECREATION & EVENTS

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

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

Events that are coordinated by the Town of Palisade include:

- Palisade Bluegrass & Roots Festival
- Palisade Sunday Farmers Market
- July 4th Park Festivities
- Palisade Peach Festival Ice Cream Social
- Trick-or-Treat Street
- Parades

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

- Colorado Lavender Festival
- Palisade Peach Festival
- Colorado Mountain Winefest
- Ice Bowl Disc Golf Tournament
- Colorado State Disc Golf Championship
- Tour de Vineyards
- Peachy 5k/10k Fun Run
- Palisade Art Festival
- Grand Valley Half Marathon

BLUEGRASS FESTIVAL

The Palisade Bluegrass Festival is a very popular, well-attended event that highlights bluegrass music for 3 days in beautiful Riverbend Park. Historically, this event generates revenue for the Town in the form of tax revenue, ticket sales, vendor licensing, merchandise sales, and alcohol beverage sales. The revenue offsets the expenses associated with the event and generates surplus revenue back to the general fund.

PALISADE SUNDAY FARMERS MARKET

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

STREETS

The Town of Palisade Streets Department encompasses several modes of transportation: vehicle, bicyclist, pedestrian, segway transportation, and horse-drawn carriages. The Town collaborates with the Grand Valley Regional Transportation Committee to develop effective public transportation through Grand Valley Transit (GVT).

Palisade continues to work to install sidewalks, creating critical pathways around Town based on the Critical Pathways Map. Palisade performs an annual road asphalt evaluation program to determine asphalt treatments to preserve roadways to create safe, drivable streets. The Streets Department is also responsible for street-sweeping operations, street sign installation and maintenance, as well as the upkeep of Town-owned parking lots.

COLLECTION DEPARTMENT

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

RESPONSIBILITIES

The Collection Department is responsible for maintaining the sewage infrastructure to transport sewage from its source to the Town's sewage treatment facility. The Collection Department performs annual maintenance on all sewer collection pipes through jetting and swabbing of the lines. The department also performs any required repairs of the infrastructure.

TREATMENT DEPARTMENT

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

- The Treatment Department is responsible for treating the Town's raw sewage through the use of a sewer lagoon system.
- Testing the processed water to make sure it complies with the Colorado Department of Public Health & Environment (CDPHE) requirements before diffusing into the Colorado River
- Maintenance and repair of 5 sewage lift stations
- Maintenance and repair of all lagoon infrastructure, including headworks, wet well, aerators, transfer pumps, step screen and screen press, chlorine injection and dichlorination systems, and effluent discharge diffuser

WATER DEPARTMENT

The watershed that supplies the Town of Palisade with its one-of-a-kind water is on the northwest flank of the Grand Mesa. The basin includes approximately 22.9 square miles of surface area with 22 natural springs and Cabin Reservoir supplying the Town with pristine, fresh, first-use water. The Town works with the Bureau of Land Management (BLM) on the management of 1,467 acres of land.

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

The distribution system includes over twelve hundred residential meters. We have sizes of up to two-inch meters in our water system. The Town has over 170 fire hydrants to maintain, with approximately 300 valves ranging from 2 inches up to 18 inches.

RESPONSIBILITIES

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

GENERAL FUND

The General Fund is the primary operating fund for the Town to provide governmental services to its citizens. These services include police services, fire/emergency medical services, street maintenance, cemetery care, parks, pool, community development, and events/recreation.

The General Fund obtains most of its revenue from sales and property taxes. In the 2026 budget, there is a small decrease in revenue from taxes. In 2025, the Town budgeted tax revenue very conservatively due to the unknown timing of the Grand Junction impact on sales taxes. Tax revenue is negatively impacted by the City of Grand Junction voters' passing the sales of marijuana. For the 2026 budget, we are estimating that the impact will lower the budgeted revenue from tax sources based on our revenue received in these prior years for sales taxes.

The fund balance analysis shows the changes in fund balance from year to year. A fund balance can be thought of as accumulated profit or loss throughout the entity's life cycle. There has been a positive trend in the fund balance year to year in this analysis. If this were business accounting, this balance could be thought of as the equity in the business or the pool from which dividends could be distributed. The town government is not a business, and this balance has a different meaning. This balance is the accumulation of revenue in excess of expenditures from one year to the next. A government can build these resources to save up for capital improvements, increased services, and infrastructure repairs, maintenance, and improvement. This means that we project all current-year revenues will cover current-year expenditures for this fiscal year.

GOVERNMENT FUNDS

REV to EXP by FUND TYPE

FUND	2026 BUDGET	2025 BUDGET	2024 ACTUAL
REVENUES			
GENERAL FUND (OPERATIONS)	7,119,750	7,240,450	8,398,705
TOURISM FUND	100,000	100,000	116,315
CONSERVATION FUND	26,000	26,000	32,021
REVENUES TOTAL	7,245,750	7,366,450	8,547,041

FUND	2026 BUDGET	2025 BUDGET	2024 ACTUAL
EXPENSES			
GENERAL FUND (OPERATIONS)	7,026,497	6,829,390	5,915,966
TOURISM FUND	90,000	90,000	98,339
CONSERVATION FUND	-	-	-
EXPENSES TOTAL	7,116,497	6,919,390	6,014,305

SUMMARY BY FUND TYPE

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

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

Proprietary Funds are funds that derive their revenue primarily from user fees. In the town, water, sewer, and refuse collection are services for which users pay a fee for services provided.

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

GOVERNMENTAL & PROPRIETARY

REV to EXP by FUND TYPE

FUND	2026 BUDGET	2025 BUDGET	2024 ACTUAL
REVENUES			
GOVERNMENTAL FUNDS	7,245,750	7,366,450	8,547,041
PROPRIETARY FUNDS	3,182,460	2,760,800	2,751,294
REVENUES by FUND TOTAL	10,428,210	10,127,250	11,298,335

FUND	2026 BUDGET	2025 BUDGET	2024 ACTUAL
EXPENSES			
GOVERNMENTAL FUNDS	7,116,497	6,919,390	6,014,305
PROPRIETARY FUNDS	2,047,745	2,144,729	1,583,108
EXPENSES BY FUND TOTAL	9,164,242	9,064,119	7,597,413

Note: In 2024, certain fixed assets were reclassified for accounting purposes, including \$64,000 transferred from the General Fund to the Utility Fund and \$549,065 transferred from the Water Fund to the Utility Fund. These adjustments did not represent new purchases or additional spending but rather a reallocation of existing assets.

GENERAL FUND

REVENUES DETAIL

SOURCES		2026 BUDGET	2025 BUDGET	2024 ACTUAL
TAXES				
001-000-3101	PROPERTY TAXES	700,000	675,000	733,119
001-000-3102	SPEC OWNERSHIP TAX	65,000	62,500	78,498
001-000-3104	SALES TAX *	4,355,000	4,600,000	4,861,048
001-000-3105	CIGARETTE TAX	2,500	2,500	3,001
001-000-3106	FRANCHISE TAX	110,000	110,000	124,124
TAXES TOTAL		5,232,500	5,450,000	5,799,790
LICENSES				
001-000-3201	BUSINESS LICENSES	35,000	30,000	43,234
001-000-3202	LIQUOR LICENSES	3,000	3,000	4,041
001-000-3203	PERMITS	500	500	99,825
001-000-3205	STVR PERMIT FEE	4,200	0	0
LICENSES TOTAL		42,700	33,500	147,100
INTERGOVERNMENTAL REVENUES				
001-000-3107	SEVERANCE TAX	20,000	20,000	24,074
001-000-3108	MINERAL LEASE TAXES	10,000	10,000	13,277
001-000-3302	APP MV REGISTRATIONS	5,000	4,000	6,599
001-000-3303	MOTOR VEH HWY TAX	2,500	2,500	2,779
001-000-3304	HUTF/HIWAY USERS TAX FUND	75,000	70,000	93,900
001-000-3305	COUNTY ROAD & BRIDGE	5,000	7,000	5,349
001-000-3308	STATE GRANTS	0	0	504,757
001-000-3311	PRFPD REIMBURSEMENT OPERATING	150,000	148,000	165,600
001-000-3312	PRFPD REIMBURSEMENT CAPITAL	10,000	10,000	14,400
001-000-3313	MESA CNTY PUBLIC SAFETY	248,500	240,000	223,685
INTERGOVERNMENTAL REVENUES TOTAL		526,000	511,500	1,054,420
CHARGES FOR SERVICE				
001-000-3204	FD - INSPECTIONS	250	100	100
001-000-3401	CEMETERY-GRAVE LOTS SALES	7,500	12,000	16,000
001-000-3402	CEMETERY-VAULT SALES	0	500	0
001-000-3403	CEMETERY-GRAVE OPENINGS	10,000	11,000	16,350
001-000-3404	CEMETERY-DEVELOPMENT	2,500	4,000	5,250
001-000-3405	CEMETERY - PERPETUAL CARE	10,000	10,000	13,300
001-000-3406	CEMETERY - OVERTIME ASSESS	2,500	3,000	4,400
001-000-3408	POOL USE FEES	25,000	36,000	33,377
001-000-3409	SWIM LESSONS	7,500	4,500	4,548
001-000-3411	POOL LOCKER RENTALS	5,000	600	663
001-000-3412	POOL SPECIAL EVENTS	1,000	800	888
001-000-3413	EMS FEES	375,000	325,000	242,550

* Sales Tax reduced in 2025 & 2026 due to GJ granting 10 Marijuana Stores.

GENERAL REVENUES

SOURCES DESCRIPTION		2026 BUDGET	2025 BUDGET	2024 ACTUAL
CHARGES FOR SERVICE				
001-000-3415	COMMUNITY CENTER USER FEES	0	2,000	2,500
001-000-3417	GYMNASIUM USAGE FEE	2,000	1,500	2,370
001-000-3418	PARK FEES	7,500	6,000	12,748
001-000-3419	VEH INSPECTION FEES	250	200	230
001-000-3421	SURCHARGE/PD TRAINING	1,500	1,000	2,484
001-000-3422	POLICE COMM SURCHARGE	6,000	4,000	9,840
001-000-3423	ZONING & SUBDIVISION FEES	4,000	4,000	3,725
001-000-3430	RECREATION PROGRAMS	500	500	0
001-000-3431	STREET SID's	13,000	13,000	11,642
001-000-3605	EMS CPR CLASS	0	1,500	0
CHARGES FOR SERVICE TOTAL		481,000	441,200	382,965
COURT COSTS & FINES				
001-000-3501	COURT COSTS	1,500	1,500	2,445
001-000-3506	FINES	21,000	12,000	32,779
COURT COSTS & FINES TOTAL		22,500	13,500	35,224
DONATIONS				
001-000-3602	DONATIONS - FIRE DEPT.	4,000	2,000	3,436
001-000-3604	DONATIONS OTHER	1,000	2,000	3,676
DONATIONS TOTAL		5,000	4,000	7,112
INTEREST, MISC, & OTHER REVENUES				
001-000-3601	INTEREST	525,000	500,000	660,781
001-000-3607	MISC REVENUE	4,000	3,000	4,957
001-000-3608	SALE OF ASSETS	5,000	8,000	15,202
001-000-3610	BAG FEE REVENUE	750	750	829
001-000-3613	PEACH FESTIVAL	4,000	4,000	4,000
001-000-3614	WINEFEST	4,000	4,000	4,000
001-000-3615	CAMEO LAND LEASE	12,000	12,000	22,520
001-000-3616	SUNDAY MARKET	50,000	50,000	51,923
001-000-3617	SPECIAL EVENTS	300	0	603
001-000-3620	BLUE GRASS FESTIVAL	35,000	35,000	39,411
001-000-3621	BUILDING LEASES	120,000	120,000	110,200
001-000-3622	EMS-LODGING FEES	50,000	50,000	57,668
INTEREST, MISC, & OTHER REVENUE TOTAL		810,050	786,750	972,094
REVENUES TOTAL		7,119,750	7,240,450	8,398,705

* Sales Tax reduced in 2025 & 2026 due to GJ granting 10 Marijuana Stores.

GENERAL FUND

EXPENSES BY DEPARTMENT

	2026 BUDGET	2025 BUDGET	2024 ACTUAL
DEPARTMENT			
ADMINISTRATION	996,000	1,078,545	1,029,538
CEMETERY	135,050	140,838	121,528
COMMUNITY DEVELOPMENT	288,300	312,033	210,512
COURT	66,600	56,682	49,472
FACILITIES	343,350	371,797	306,543
FIRE	1,705,000	1,579,851	1,545,110
PARKS	723,925	737,225	596,256
POLICE	1,835,170	1,671,615	1,456,425
POOL	242,300	265,300	168,983
RECREATION	188,250	182,964	154,614
STREETS	462,550	432,540	276,985
DEPARTMENT EXPENSES TOTAL	6,986,495	6,829,390	5,915,966

	2026 BUDGET	2025 BUDGET	2024 ACTUAL
CAPITAL ITEMS			
CAPITAL PROJECTS	1,056,000	3,070,000	1,426,261
CAPITAL EQUIPMENT	-	176,000	858,981
CAPITAL ITEMS TOTAL	1,056,000	3,246,000	2,285,242

2026 CAPITAL PROJECTS

Capital Improvement Projects

<u>Project</u>	<u>Funding</u>	<u>Grant Revenue</u>	<u>Town Funding</u>	<u>Expected Cost</u>
Elberta Avenue West Sidewalks & Bridges	CDOT MMOF TOP	\$1,710,000	\$121,000	\$1,831,000
Highway 6 Roundabout & Multi-Use Path Lights / Landscaping	CDOT - PROJECT TOP - Landscape	\$0	\$300,000	\$15,000,000
Improve Swim Beach & Boat Ramp at Riverbend Park	General Fund	\$0	\$150,000	\$150,000
Capital Improvement Projects - Funding		\$1,710,000	\$571,000	\$16,981,000

Multi-Year Projects - 2024 to 2027

<u>Project</u>	<u>Funding</u>	<u>Grant Revenue</u>	<u>Town Funding</u>	<u>Expected Cost</u>
Sewer Treatment	USDA Loan	\$16,495,000	\$0	\$16,495,000
Consolidation to	USDA Grant	\$5,650,000	\$0	\$5,650,000
Clifton Sanitation	DOLA Grant	\$1,000,000	\$0	\$1,000,000
District	TOP Funds	\$0	\$1,068,000	\$1,068,000
	Combined Funding	\$23,145,000	\$1,068,000	\$24,213,000
Multi-Year Projects Funding - 2024 to 2027		\$23,145,000	\$1,068,000	\$24,213,000
Water Fund Gifting	General Fund	N/A	\$100K - 5 Years	\$500K
Fire District	General Fund	N/A	?	?
The town is leveraging the spending of \$1,639,000 to complete projects worth \$41,194,000				

2026 CAPITAL PLANNING PROJECTS

Capital Improvement Planning Projects

<u>Project</u>	<u>Funding</u>	<u>Grant Revenue</u>	<u>Town Funding</u>	<u>Expected Cost</u>
Lagoons Reclamation Planning Project	CPW TOP	\$50,000	\$30,000	\$80,000
Peach Bowl Park Planning	CO Health TOP	\$30,000	\$0	\$30,000
Wastewater Pre-treatment	Sewer	\$0	\$10,000	\$10,000
Irrigation Infrastructure Water Rates Study	DOLA TOP	\$25,000?	\$25,000	\$50,000
Annex Cameo	TOP	\$0	\$20,000	\$20,000
Capital Improvement Planning Projects - Funding		\$105,000	\$85,000	\$190,000

2026 TOWN OF PALISADE PENDING PROJECTS

Capital Improvement Pending Projects

<u>Project</u>	<u>Funding</u>	<u>Grant Revenue</u>	<u>Town Funding</u>	<u>Expected Cost</u>
Community Center Repair / Replace	TOP	\$0	\$0	\$1 to \$8 M
3 Streets - Micro Surfacing	TOP	\$0	\$300,000	\$300,000
Downtown Lighting & Electrical Install	TOP	\$0	\$100,000	\$100,000
Palisade Swimming Pool	TOP	\$0	\$1 to \$2 M	\$1 to \$2 M
Capital Improvement Pending Projects - Funding		\$0	\$1.4 - \$2.4	\$2.415 - \$10.415

GENERAL FUND EXPENSES

ADMINISTRATION

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-010-5110	TRUSTEES WAGES	18,000	18,000	18,000
001-010-5111	BOARD WAGES	7,680	6,720	2,880
001-010-5120	FULL-TIME WAGES	258,000	320,000	292,389
001-010-5121	PART-TIME WAGES	15,000	22,000	18,224
001-010-5123	OVERTIME WAGES	3,000	2,000	3,080
*PR	PERSONNEL - WAGES TOTAL	301,680	368,720	334,573

PERSONNEL - BENEFITS				
001-010-5150	HEALTH/DENTAL	45,000	47,000	40,561
001-010-5151	LIFE/LTD INSURANCE	1,020	1,020	948
001-010-5152	FICA/MEDICARE	21,500	28,207	24,276
001-010-5153	ICMA 401K	13,000	16,000	14,793
001-010-5155	WORKERS COMP. INSURANCE	11,000	9,100	6,758
001-010-5156	UNEMPLOYMENT INSURANCE	850	700	864
*PR	PERSONNEL - BENEFITS TOTAL	92,370	102,027	88,200

OPERATING EXPENSES & PROFESSIONAL FEES				
001-010-5201	OFFICE SUPPLIES	7,350	7,350	7,175
001-010-5202	OPERATING SUPPLIES	21,000	21,000	28,212
001-010-5203	BOARD TRAVEL	10,500	10,500	2,234
001-010-5204	POSTAGE	5,000	5,000	4,861
001-010-5205	DUES & SUBSCRIPTIONS	13,500	16,000	15,860
001-010-5206	UTILITIES	11,000	14,000	10,207
001-010-5207	TRAVEL & TRAINING	10,000	15,000	2,398
001-010-5208	PRINTING & PUBLISHG	18,000	18,000	17,230
001-010-5209	PROFESSIONAL SERVICES	140,000	140,000	128,839
001-010-5211	LIABILITY INSURANCE *LIA	30,100	69,198	105,392
001-010-5212	EQUIPMENT RENTAL	3,600	3,600	3,174
001-010-5214	AUDIT	9,000	9,000	8,505
001-010-5215	ELECTION EXPENSES	15,000	15,000	10,659
001-010-5217	RIVERFRONT COMMISSION FUNDING	3,600	3,600	3,269
001-010-5232	COUNTY TREASURER'S FEES	15,000	15,000	14,065
001-010-5235	TRANSIT PRO-RATION	65,000	40,000	48,350
001-010-5236	TELEPHONE	11,100	6,000	13,903
001-010-5238	INFORMATION TECHNOLOGY	175,000	175,000	163,169
001-010-5239	CODIFICATION	2,000	2,000	1,589
001-010-5240	BOARD OF TRUSTEES - DONATIONS *	13,000	0	0

001-010-5255	TOWN CLEANUP COSTS	17,000		17,000		14,009
001-010-5259	CELL PHONE	1,200		550		541
001-010-5260	SMALL EQUIPMENT	5,000		5,000		3,124
OPERATING EXPENSES & PROFESSIONAL FEES TOTAL		601,950		607,798		606,765

EXPENSES TOTAL		996,000		1,078,545		1,029,538
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*PR Modifications due to 2 year review of allocations.
 * \$8K La Plaza & \$5k GJ Sports Commission
 *LIA Updated LIABILTY INS to include Police Dept

GENERAL FUND EXPENSES

CEMETERY

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-035-5120	FULL-TIME WAGES	78,000	76,000	67,696
001-035-5121	PART-TIME WAGES	7,000	14,500	10,920
001-035-5123	OVERTIME WAGES	1,500	1,500	1,909
*PR	PERSONNEL - WAGES TOTAL	86,500	92,000	80,525

PERSONNEL - BENEFITS				
001-035-5150	HEALTH/DENTAL	16,000	14,000	11,219
001-035-5151	LIFE/LTD INSURANCE	300	300	262
001-035-5152	FICA/MEDICARE	6,800	7,038	6,006
001-035-5153	ICMA 401K	4,000	3,800	3,312
001-035-5155	WORKERS COMP. INSURANCE	2,500	1,800	1,988
001-035-5156	UNEMPLOYMENT INSURANCE	200	200	158
*PR	PERSONNEL - BENEFITS TOTAL	29,800	27,138	22,945

OPERATING EXPENSES & PROFESSIONAL FEES				
001-035-5202	OPERATING SUPPLIES	2,000	2,000	2,252
001-035-5203	REPAIRS/MAINT.-GROUNDS	5,000	8,000	1,114
001-035-5206	UTILITIES	2,500	2,500	1,589
001-035-5209	PROFESSIONAL SERVICES	1,000	1,000	429
001-035-5218	GASOLINE/DIESEL	1,250	1,250	2,233
001-035-5221	REPAIR & MAINT/EQUIPMENT	5,000	4,950	9,542
001-035-5260	SMALL EQUIPMENT	2,000	2,000	899
OPERATING EXPENSES & PROFESSIONAL FEES		18,750	21,700	18,058

EXPENSES TOTAL	135,050	140,838	121,528
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***PR** **Modifications due to 2 year review of allocations.**

GENERAL FUND EXPENSES

COMMUNITY DEVELOPMENT

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-012-5120	FULL-TIME WAGES	157,000	155,000	109,384
*PR	PERSONNEL - WAGES TOTAL	157,000	155,000	109,384

PERSONNEL - BENEFITS				
001-012-5150	HEALTH/DENTAL	30,000	26,000	18,676
001-012-5151	LIFE/LTD INSURANCE	500	500	451
001-012-5152	FICA/MEDICARE	12,500	11,858	8,161
001-012-5153	ICMA 401K	7,700	7,750	6,111
001-012-5155	WORKERS COMP. INSURANCE	4,000	3,200	3,681
001-012-5156	UNEMPLOYMENT INSURANCE	300	300	213
*PR	PERSONNEL - BENEFITS TOTAL	55,000	49,608	37,293

OPERATING EXPENSES & PROFESSIONAL FEES				
001-012-5205	DUES & SUBSCRIPTIONS	10,000	10,000	4,225
001-012-5207	TRAVEL & TRAINING	4,000	3,500	1,294
001-012-5209	PROFESSIONAL SERVICES	18,000	18,000	11,732
001-012-5236	TELEPHONE	1,800	2,300	776
001-012-5247	PUBLIC NOTICE	500	1,000	142
001-012-5250	WAYFINDING SIGNS	2,000	5,000	0
001-012-5260	SMALL EQUIPMENT/SUPPLIES	2,000	2,625	1,301
001-012-5273	BUFFER ZONE	10,000	10,000	10,000
OPERATING EXPENSES & PROFESSIONAL FEES		48,300	52,425	29,470

SPECIAL PROJECTS				
001-012-5208	LAND DEVELOPMENT CODE	10,000	30,000	11,268
001-012-5263	PALISADE HISTORICAL SOCIETY	5,000	10,000	10,000
001-012-5267	PALISADE ART VISION (PAV)	8,000	10,000	8,097
001-012-5268	PALISADE CHAMBER	5,000	5,000	5,000
SPECIAL PROJECTS		28,000	55,000	34,365

EXPENSES TOTAL		288,300	312,033	210,512
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***PR** **Modifications due to 2 year review of allocations.**

GENERAL FUND EXPENSES

COURT

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-020-5120	FULL-TIME WAGES	11,000	9,300	7,685
001-020-5121	PART-TIME WAGES	27,000	18,000	22,406
001-020-5123	WAGES - OVERTIME	500	500	482
*PR	PERSONNEL - WAGES TOTAL	38,500	27,800	30,573
PERSONNEL - BENEFITS				
001-020-5150	HEALTH/DENTAL	2,000	3,500	1,485
001-020-5151	LIFE/LTD INSURANCE	30	30	23
001-020-5152	FICA/MEDICARE	3,100	2,127	2,230
001-020-5153	ICMA 401K	600	465	366
001-020-5155	WORKERS COMP. INSURANCE	750	500	586
001-020-5156	UNEMPLOYMENT INSURANCE	70	70	60
*PR	PERSONNEL - BENEFITS TOTAL	6,550	6,692	4,750
OPERATING EXPENSES & PROFESSIONAL FEES				
001-020-5201	OFFICE SUPPLIES	250	250	86
001-020-5205	DUES & SUBSCRIPTIONS	300	440	292
001-020-5207	TRAVEL & TRAINING	1,000	1,500	0
001-020-5209	PROFESSIONAL SERVICES	20,000	20,000	13,771
OPERATING EXPENSES & PROFESSIONAL FEES		21,550	22,190	14,149
EXPENSES TOTAL		66,600	56,682	49,472

***PR** **Modifications due to 2 year review of allocations.**

GENERAL FUND EXPENSES

FACILITIES

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-085-5120	FULL-TIME WAGES	74,000	71,000	59,593
001-085-5121	PART-TIME WAGES	40,000	40,000	29,757
001-085-5123	OVERTIME WAGES	2,000	2,000	2,853
*PR	PERSONNEL - WAGES TOTAL	116,000	113,000	92,203

PERSONNEL - BENEFITS				
001-085-5150	HEALTH/DENTAL	15,000	15,000	10,747
001-085-5151	LIFE/LTD INSURANCE	250	252	229
001-085-5152	FICA/MEDICARE	9,000	8,645	6,726
001-085-5153	ICMA 401K	3,800	3,550	2,876
001-085-5155	WORKERS COMP. INSURANCE	2,800	2,300	2,581
001-085-5156	UNEMPLOYMENT INSURANCE	250	250	181
*PR	PERSONNEL - BENEFITS TOTAL	31,100	29,997	23,340

OPERATING EXPENSES & PROFESSIONAL FEES				
001-085-5202	CLEANING SUPPLIES	20,000	20,000	4,065
001-085-5203	REPAIR & MAINT/BUILDING	125,000	150,000	143,571
001-085-5204	CUSTODIAL SERVICES	25,000	21,000	18,640
001-085-5206	UTILITIES	18,000	30,000	21,493
001-085-5209	MONITORING SERVICES	1,600	1,600	1,049
001-085-5221	REPAIR & MAINT/EQUIPMENT	5,000	5,000	998
001-085-5236	TELEPHONE	150	200	408
001-085-5260	SMALL EQUIPMENT	1,500	1,000	776
OPERATING EXPENSES & PROFESSIONAL FEES		196,250	228,800	191,000

EXPENSES TOTAL		343,350	371,797	306,543
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***PR** **Modifications due to 2 year review of allocations.**

GENERAL FUND EXPENSES

FIRE / EMS

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-040-5120	FULL-TIME WAGES	724,000	710,000	512,873
001-040-5121	PART-TIME WAGES	205,000	175,500	124,706
001-040-5122	VOLUNTEER WAGES	68,000	70,000	19,200
001-040-5123	OVERTIME WAGES	60,000	54,000	51,150
PERSONNEL - WAGES TOTAL		1,057,000	1,009,500	707,929

PERSONNEL - BENEFITS				
001-040-5150	HEALTH/DENTAL *EXP	142,000	52,000	79,362
001-040-5151	LIFE/LTD INSURANCE	1,200	1,200	1,078
001-040-5152	FICA/MEDICARE	36,200	29,076	17,032
001-040-5154	FPPA *EXP	110,000	74,550	70,366
001-040-5155	WORKERS COMP. INSURANCE	25,000	21,000	17,879
001-040-5156	UNEMPLOYMENT INSURANCE	1,500	1,500	1,350
PERSONNEL - BENEFITS TOTAL		315,900	179,326	187,067

OPERATING EXPENSES & PROFESSIONAL FEES				
001-040-5201	OFFICE SUPPLIES	1,200	1,250	349
001-040-5202	OPERATING SUPPLIES	20,000	24,500	14,432
001-040-5203	REPAIR & MAINT-BLDG	8,000	9,000	5,157
001-040-5205	DUES & SUBSCRIPTIONS	2,500	2,600	2,168
001-040-5206	UTILITIES	16,000	19,000	14,177
001-040-5207	TRAVEL & TRAINING	13,000	18,500	19,081
001-040-5208	PRINTING & PUBLISHING	1,200	1,200	280
001-040-5209	PROFESSIONAL SERVICES	30,000	30,750	10,728
001-040-5211	LIABILITY INSURANCE *LIA	29,700	19,725	12,513
001-040-5218	GASOLINE/DIESEL	10,000	11,600	7,405
001-040-5219	UNIFORMS & CLEANING	15,500	15,500	8,710
001-040-5220	REPAIR/MAINT. EQUIPMENT	5,000	8,500	4,416
001-040-5221	REPAIRS & MAINT-VEH	18,000	20,000	61,989
001-040-5223	VOLUNTEER PENSION	10,000	10,000	10,000
001-040-5236	TELEPHONE	9,800	12,600	9,238
001-040-5237	E-911 DISPATCH FEES	48,000	44,000	37,669
001-040-5238	RADIO REPAIR & MAINT	5,000	5,000	2,231
001-040-5239	PUBLIC INFORMATION/EDUCATION	3,000	4,600	3,145
001-040-5242	PPE-Structure Gear	10,000	14,000	47,180
001-040-5255	EMS BILLING FEES	20,000	20,000	39,531
001-040-5260	SMALL EQUIPMENT	-	-	38,236

001-040-5261	FIBER COMMUNICATIONS LINE	4,500		2,200		18,230
001-040-5264	MCEMS - TRANSPORT FEES	5,500		10,000		5,930
001-040-5267	COMPUTER/SOFTWARE	1,200		1,500		9,278
001-040-5268	MEDICAL SUPPLIES	25,000		25,000		30,452
001-040-5868	WILDLAND FIRE PROGRAM *WLP	60,000		60,000		237,589
OPERATING EXPENSES & PROFESSIONAL FEES		372,100		391,025		650,114

EXPENSES TOTAL		1,745,000		1,579,851		1,545,110
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*EXP 2025 Budget was miscalculated, updated for 2026

*LIA Updated LIABILITY INS to include Police Dept

*WLP - 2024 \$227,500 for Truck and \$8k for Staff Payroll - 25 & 26 Just Staff Payroll

GENERAL FUND EXPENSES

PARKS

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-065-5120	FULL-TIME WAGES	328,000	287,000	241,792
001-065-5121	PART-TIME WAGES	12,000	41,000	41,253
001-065-5123	OVERTIME WAGES	4,000	5,000	5,634
*PR	PERSONNEL - WAGES TOTAL	344,000	333,000	288,679

PERSONNEL - BENEFITS				
001-065-5150	HEALTH/DENTAL	70,000	52,000	40,050
001-065-5151	LIFE/LTD INSURANCE	1,300	1,300	1,257
001-065-5152	FICA/MEDICARE	26,500	25,475	21,818
001-065-5153	ICMA 401K	16,500	14,350	12,523
001-065-5155	WORKERS COMP. INSURANCE	8,100	6,800	6,946
001-065-5156	UNEMPLOYMENT INSURANCE	600	600	574
*PR	PERSONNEL - BENEFITS TOTAL	123,000	100,525	83,168

OPERATING EXPENSES & PROFESSIONAL FEES				
001-065-5202	OPERATING SUPPLIES	30,000	32,000	33,962
001-065-5206	UTILITIES	6,000	5,000	3,318
001-065-5207	TRAVEL & TRAINING	1,000	1,000	0
001-065-5209	PROFESSIONAL SERVICES	25,000	25,000	1,217
001-065-5218	GASOLINE/DIESEL	7,125	7,125	5,518
001-065-5219	UNIFORMS	4,000	3,000	2,160
001-065-5221	REPAIR & MAINT VEHICLE	25,000	27,675	6,640
001-065-5222	HEAVY EQUIP REPAIR	2,500	2,500	206
001-065-5223	MISC PARK REPAIRS	15,000	15,000	13,752
001-065-5236	TELEPHONE	5,300	4,400	4,730
001-065-5237	WEED CONTROL/SPRINKLERS	20,000	20,000	16,661
001-065-5238	ELEC UPGRADE/RIVERBEND	10,000	10,000	6,395
001-065-5239	IRRIGATION LINE UPGRADE	5,000	5,000	1,582
001-065-5246	PROPERTY LEASE	6,000	6,000	5,464
001-065-5260	SMALL EQUIPMENT	5,000	5,000	9,147
001-065-5261	CONTRACTUAL SERVICES	30,000	50,000	51,404
001-065-5852	LAWN MOWERS	0	0	27,916
001-065-5853	RIVERBEND IMPROVEMENTS	60,000	85,000	28,837
001-065-5864	VEHICLES	0	0	5,500
OPERATING EXPENSES & PROFESSIONAL FEES		256,925	303,700	224,409

EXPENSES TOTAL		723,925	737,225	596,256
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***PR** **Modifications due to 2 year review of allocations.**

GENERAL FUND EXPENSES

POLICE

ACCOUNT DESCRIPTION		2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-030-5120	FULL-TIME WAGES	995,000	950,000	832,386
001-030-5121	PART-TIME WAGES	48,000	40,000	34,758
001-030-5123	OVERTIME WAGES	52,000	51,700	45,415
*PR	PERSONNEL - WAGES TOTAL	1,095,000	1,041,700	912,559
PERSONNEL - BENEFITS				
001-030-5150	HEALTH/DENTAL	158,000	189,000	134,207
001-030-5151	LIFE INSURANCE	13,320	13,320	1,247
001-030-5152	FICA/MEDICARE	19,300	23,955	20,390
001-030-5153	ICMA 401K	3,200	5,100	4,375
001-030-5154	FPPA	140,000	89,040	94,249
001-030-5155	WORKERS COMP. INSURANCE	24,000	20,200	21,140
001-030-5156	UNEMPLOYMENT INSURANCE	1,800	1,800	1,862
*PR	PERSONNEL - BENEFITS TOTAL	359,620	342,415	277,470
OPERATING EXPENSES & PROFESSIONAL FEES				
001-030-5202	OPERATING SUPPLIES	10,000	10,000	11,988
001-030-5205	DUES & SUBSCRIPTIONS	30,000	22,200	15,744
001-030-5207	TRAVEL & TRAINING	15,000	18,000	11,012
001-030-5209	PROFESSIONAL SERVICES	5,000	5,000	19,854
001-030-5210	CODE COMPLIANCE EXPENSES	250	250	0
001-030-5211	LIABILITY INSURANCE *LIA	106,000	0	0
001-030-5213	ANIMAL CONTROL	500	500	150
001-030-5218	GASOLINE & DIESEL	13,000	14,950	11,253
001-030-5219	UNIFORMS & CLEANING	12,000	12,000	11,251
001-030-5220	AUTO REPAIR & MAINT	6,000	13,000	14,121
001-030-5235	DATA LINE	2,500	6,200	16,153
001-030-5236	TELEPHONE	1,000	3,000	589
001-030-5237	E-911 DISPATCH FEES	152,000	152,000	132,949
001-030-5259	CELL PHONE	15,300	14,400	13,262
001-030-5260	SMALL EQUIPMENT/RADIOS	12,000	16,000	8,070
OPERATING EXPENSES & PROFESSIONAL FEES		380,550	287,500	266,396
EXPENSES TOTAL		1,835,170	1,671,615	1,456,425

§ - 2024 This represents market value matching for Salaries for recruitment and retention of Patrol Officers

*PR Modifications due to 2 year review of allocations.

*LIA Updated LIABILITY INS to include Police Dept going forward - 2025 was \$87K

GENERAL FUND EXPENSES

POOL

		2026	2025	2024
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	ACTUAL
OPERATING EXPENSES & PROFESSIONAL FEES				
001-075-5202	OPERATING SUPPLIES	35,000	35,000	30,535
001-075-5203	REPAIRS - BUILDING	11,000	11,000	4,848
001-075-5206	UTILITIES	14,000	14,000	10,365
001-075-5221	REPAIR & MAINT/EQUIPMENT	5,000	20,000	546
001-075-5236	TELEPHONE	800	800	1,363
001-075-5260	SMALL EQUIPMENT	1,500	1,500	837
001-075-5261	CONTRACTUAL SERVICES	155,000	155,000	120,220
001-075-5853	POOL REPAIRS	20,000	28,000	269
OPERATING EXPENSES & PROFESSIONAL FEES TOTAL		242,300	265,300	168,983
EXPENSES TOTAL		242,300	265,300	168,983

GENERAL FUND EXPENSES

RECREATION

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-015-5120	FULL-TIME WAGES	67,000	67,000	57,935
001-015-5121	PART-TIME WAGES	30,000	32,000	20,173
001-015-5123	OVERTIME WAGES	2,500	3,000	2,958
*PR	PERSONNEL - WAGES TOTAL	99,500	102,000	81,066

PERSONNEL - BENEFITS				
001-015-5150	HEALTH/DENTAL	13,000	11,000	9,136
001-015-5151	LIFE/LTD INSURANCE	250	240	217
001-015-5152	FICA/MEDICARE	7,800	7,574	6,206
001-015-5153	ICMA 401K	3,500	3,350	3,466
001-015-5155	WORKERS COMP. INSURANCE	2,500	2,000	1,852
001-015-5156	UNEMPLOYMENT INSURANCE	200	200	174
*PR	PERSONNEL - BENEFITS TOTAL	27,250	24,364	21,051

OPERATING EXPENSES & PROFESSIONAL FEES				
001-015-5202	OPERATING SUPPLIES	2,000	2,900	1,035
001-015-5205	DUES & SUBSCRIPTIONS	1,500	1,700	2,010
001-015-5208	PRINTING AND PUBLISHING	1,000	1,000	0
001-015-5209	PROFESSIONAL SERVICES	2,000	6,000	0
001-015-5251	SUNDAY MARKET	15,000	15,000	21,472
001-015-5261	PARKS & RECREATION PROJECTS	20,000	25,000	10,013
001-015-5272	BLUEGRASS & ROOTS FESTIVAL	20,000	5,000	17,967
OPERATING EXPENSES & PROFESSIONAL FEES TOTAL		61,500	56,600	52,497

EXPENSES TOTAL		188,250	182,964	154,614
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***PR** **Modifications due to 2 year review of allocations.**

GENERAL FUND EXPENSES

STREETS

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
001-060-5120	FULL-TIME WAGES	133,000	123,500	102,313
001-060-5121	PART-TIME WAGES	8,000	0	61
001-060-5123	OVERTIME WAGES	7,500	7,500	8,980
*PR	PERSONNEL - WAGES TOTAL	148,500	131,000	111,354

PERSONNEL - BENEFITS				
001-060-5150	HEALTH/DENTAL	29,000	26,000	16,289
001-060-5151	LIFE/LTD INSURANCE	450	420	393
001-060-5152	FICA/MEDICARE	11,500	0	8,104
001-060-5153	ICMA 401K	6,800	6,175	4,926
001-060-5155	WORKERS COMP. INSURANCE	3,100	2,600	2,711
001-060-5156	UNEMPLOYMENT INSURANCE	300	300	223
*PR	PERSONNEL - BENEFITS TOTAL	51,150	35,495	32,646

OPERATING EXPENSES & PROFESSIONAL FEES				
001-060-5202	OPERATING SUPPLIES	15,000	15,000	11,146
001-060-5205	DUES & SUBSCRIPTIONS	300	300	0
001-060-5206	UTILITIES	48,000	45,000	45,764
001-060-5207	TRAVEL & TRAINING	500	500	640
001-060-5209	PROFESSIONAL SERVICES	10,000	10,000	1,287
001-060-5211	LIABILITY INSURANCE *LIA	6,000	9,895	7,452
001-060-5218	GASOLINE/DIESEL	6,100	6,050	6,264
001-060-5219	UNIFORMS	800	800	446
001-060-5221	REPAIR & MAINT-VEHICLES	24,000	24,000	3,094
001-060-5222	HEAVY EQUIP REPAIR	4,000	4,000	7,981
001-060-5223	REPAIR & MAINT/STS	125,000	125,000	48,461
001-060-5238	HEAVY EQUIPMENT RENTAL	2,000	2,000	0
001-060-5259	CELL PHONE	1,200	500	450
001-060-5864	CRITICAL PATHS	15,000	15,000	0
OPERATING EXPENSES & PROF. FEES TOTAL		262,900	266,045	132,985

EXPENSES TOTAL		462,550	432,540	276,985
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*PR Modifications due to 2 year review of allocations.

*LIA Updated LIABILTY INS to include Police Dept

TOURISM FUND

REVENUE to EXPENSE SUMMARY

REVENUES by TYPE		2026 BUDGET	2025 BUDGET	2024 ACTUAL
REVENUES				
LODGING TAXES		100,000	100,000	116,315
REVENUES TOTAL		100,000	100,000	116,315

EXPENSES by TYPE		2026 BUDGET	2025 BUDGET	2024 ACTUAL
EXPENSES				
OPERATING EXPENSES		90,000	90,000	98,339
EXPENSES TOTAL		90,000	90,000	98,339

TOURISM FUND

REVENUE

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
TAXES & PENALTIES				
003-000-3109	LODGING FEES	100,000	100,000	115,858
003-000-3607	MISCELLANEOUS REVENUE	0	0	457
TAXES & PENALTIES TOTAL		100,000	100,000	116,315

REVENUES TOTAL		100,000	100,000	116,315
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TOURISM FUND

EXPENSES

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
OPERATING EXPENSES				
003-012-5245	WEBSITE & ONLINE MGT	7,500	7,500	8,069
003-012-5247	DESIGN/PRODUCTION	15,000	15,000	13,157
003-012-5249	ONLINE MARKETING-MEDIA COSTS	22,500	22,500	30,244
003-012-5250	OFFLINE MEDIA	22,500	22,500	27,522
003-012-5251	TOWN WEBSITE	15,000	15,000	13,097
003-012-5255	ACCOUNT MANAGEMENT FEES	7,500	7,500	6,250
OPERATING EXPENSES TOTAL		90,000	90,000	98,339

EXPENSES TOTAL		90,000	90,000	98,339
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CONSERVATION FUND**REVENUE to EXPENSE SUMMARY**

REVENUES by TYPE	2026 BUDGET	2025 BUDGET	2024 ACTUALS
REVENUES			
LOTTERY TAXES	26,000	26,000	32,021
REVENUES TOTAL	26,000	26,000	32,021

EXPENSES by TYPE	2026 BUDGET	2025 BUDGET	2024 ACTUALS
EXPENSES			
SPECIAL PROJECTS	0	0	0
EXPENSES TOTAL	0	0	0

CONSERVATION FUND**REVENUE**

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
INTERGOVERNMENTAL & MISC				
005-000-3601	LOTTERY FUNDS	26,000	26,000	31,673
005-000-3607	MISC REVENUE	0	0	348
INTERGOVERNMENTAL & MISC TOTAL		26,000	26,000	32,021
REVENUES TOTAL		26,000	26,000	32,021

CONSERVATION FUND**EXPENSES**

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
SPECIAL PROJECTS				
005-100-5858	PLAYGROUND	0	0	0
005-100-5862	PARK IMPROVEMENTS	0	0	0
SPECIAL PROJECTS TOTAL		0	0	0
EXPENSES TOTAL		0	0	0

PROPRIETARY FUNDS

REVENUE to EXPENSE SUMMARY

REVENUES by FUND	2026 BUDGET		2025 BUDGET		2024 ACTUAL
REVENUES					
SEWER	1,364,000		1,300,000		1,247,629
WATER	1,526,000		1,176,000		1,227,746
SOLID WASTE	292,460		284,800		275,919
REVENUES TOTAL	3,182,460		2,760,800		2,751,294

EXPENSES by FUND	2026 BUDGET		2025 BUDGET		2024 ACTUAL
EXPENSES					
SEWER	644,125		666,783		401,633
WATER *	1,112,520		1,178,417		915,527
SOLID WASTE	291,100		299,529		265,948
EXPENSES TOTAL	2,047,745		2,144,729		1,583,108

* EXCLUDES DEBT SERVICE PMT's on WATER BONDS - '24 \$417K, '25 \$438K, '26 \$373K

SEWER FUND

REVENUE TO EXPENSE SUMMARY

REVENUES BY TYPE	2026 BUDGET	2025 BUDGET	2024 ACTUAL
REVENUES			
CHARGES FOR SERVICE	1,274,000	1,210,000	1,096,943
INTEREST	90,000	90,000	150,686
REVENUES TOTAL	1,364,000	1,300,000	1,247,629

EXPENSES BY TYPE	2026 BUDGET	2025 BUDGET	2024 ACTUAL
EXPENSES			
PERSONNEL - WAGES	323,000	304,600	202,779
PERSONNEL - BENEFITS	97,700	94,602	57,702
PURCHASED PROFESSIONAL SERVICES	69,500	69,000	41,029
OPERATING EXPENSES	153,925	198,581	100,123
EXPENSES TOTAL	644,125	666,783	401,633

SEWER FUND

REVENUE

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
INTERGOVERNMENTAL REVENUES				
002-000-3308	STATE GRANT	0	0	0
INTERGOVERNMENTAL REVENUES TOTAL		0	0	0

CHARGES FOR SERVICE				
002-000-3813	SEWER TAP FEES - SID	0	0	544
002-000-3821	SEWER SERVICE FEES	1,264,000	1,200,000	1,096,399
002-000-3822	SEWER TAP FEES	10,000	10,000	0
SERVICES TOTAL		1,274,000	1,210,000	1,096,943

INTEREST				
002-000-3601	INTEREST	90,000	90,000	150,686
INTEREST TOTAL		90,000	90,000	150,686

REVENUES TOTAL		1,364,000	1,300,000	1,247,629
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SEWER FUND

SEWER TREATMENT EXPENSES

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
002-062-5120	FULL-TIME WAGES	144,000	195,000	149,270
002-062-5121	PART-TIME WAGES	15,000	3,600	2,867
002-062-5123	OVERTIME WAGES	2,500	5,000	5,870
*PR	PERSONNEL - WAGES TOTAL	161,500	203,600	158,007
PERSONNEL - BENEFITS				
002-062-5150	HEALTH/DENTAL	25,000	30,000	20,045
002-062-5151	LIFE/LTD INSURANCE	450	600	499
002-062-5152	FICA/MEDICARE	12,750	15,575	12,225
002-062-5153	ICMA 401K	7,300	9,750	7,473
002-062-5155	WORKERS COMP. INSURANCE	3,100	3,100	3,247
002-062-5156	UNEMPLOYMENT INSURANCE	250	300	321
*PR	PERSONNEL - BENEFITS TOTAL	48,850	59,325	43,810
OPERATING EXPENSES & PROFESSIONAL FEES				
002-062-5202	PLANT SUPPLIES	30,000	30,000	29,698
002-062-5203	REPAIR & MAINT-BLDG	250	250	262
002-062-5204	POSTAGE	1,400	1,650	766
002-062-5205	DUES & SUBSCRIPTIONS	1,000	1,000	1,198
002-062-5206	UTILITIES	8,000	12,500	6,719
002-062-5207	TRAVEL & TRAINING	500	500	544
002-062-5208	PRINTING & PUBLISHING	150	150	286
002-062-5209	PROFESSIONAL SERVICES	4,500	4,500	643
002-062-5210	LAB FEES	2,000	1,500	1,171
002-062-5211	LIABILITY INSURANCE *LIA	17,000	28,078	9,085
002-062-5214	AUDIT FEES	3,250	3,250	3,071
002-062-5216	SOLAR UTILITY CREDITS	2,000	2,000	1,818
002-062-5218	GASOLINE/DIESEL	1,625	1,625	2,221
002-062-5219	UNIFORMS	600	600	325
002-062-5221	REPAIR & MAINT-VEH	3,150	3,150	2,093
002-062-5223	REPAIR & MAINT - PLANT	2,500	2,500	1,527
002-062-5226	CONTRACT CLEANING	30,000	30,000	18,876
002-062-5236	TELEPHONE (LAGOON)	1,900	1,400	2,053
002-062-5244	PERMITS	1,600	1,600	1,593
OPERATING EXPENSES & PROFESSIONAL FEES TOTAL		111,425	126,253	83,949
EXPENSES TOTAL		321,775	389,178	285,766

*PR Modifications due to 2 year review of allocations.

*LIA Updated LIABILITY INS to include Police Dept

SEWER FUND

SEWER COLLECTION EXPENSES

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
002-063-5120	FULL-TIME WAGES	144,000	99,000	41,919
002-063-5121	PART-TIME WAGES	15,000	0	11
002-063-5123	OVERTIME WAGES	2,500	2,000	2,842
*PR	PERSONNEL - WAGES TOTAL	161,500	101,000	44,772

PERSONNEL - BENEFITS				
002-063-5150	HEALTH/DENTAL	25,000	20,000	6,414
002-063-5151	LIFE/LTD INSURANCE	450	300	167
002-063-5152	FICA/MEDICARE	12,750	7,727	3,115
002-063-5153	ICMA 401K	7,300	4,950	1,999
002-063-5155	WORKERS COMP INSURANCE	3,100	2,100	2,110
002-063-5156	UNEMPLOYMENT INSURANCE	250	200	87
*PR	PERSONNEL - BENEFITS TOTAL	48,850	35,277	13,892

OPERATING EXPENSES & PROFESSIONAL FEES				
002-063-5202	OPERATING SUPPLIES	10,000	10,000	8,803
002-063-5203	SYSTEM MAINTENANCE	20,000	20,000	7,490
002-063-5204	POSTAGE	1,400	800	734
002-063-5206	UTILITIES COLLECTION *LIFT	0	20,000	0
002-063-5207	TRAVEL & TRAINING	500	500	0
002-063-5208	PRINTING & PUBLISHING	2,000	2,000	2,036
002-063-5209	PROFESSIONAL SERVICES	2,500	2,500	-2,975
002-063-5211	LIABILITY INSURANCE *LIA	17,000	28,078	9,096
002-063-5214	AUDIT FEES	3,250	3,250	3,071
002-063-5219	UNIFORMS & CLEANING	500	500	175
002-063-5221	REPAIR & MAINT VEHICLE	3,150	3,150	782
002-063-5223	REPAIR & MAINT/STREETS	20,000	20,000	0
002-063-5226	CONTRACT CLEANING	24,000	24,000	17,172
002-063-5236	TELEPHONE	1,700	550	1,844
002-063-5237	5-2-1 DRAINAGE	6,000	6,000	6,000
002-063-5847	SEWER TRANSFER LIFT STATION	0	0	2,975
OPERATING EXPENSES & PROFESSIONAL FEES TOTAL		112,000	141,328	57,203

EXPENSES TOTAL	322,350	277,605	115,867
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***PR** Modifications due to 2 year review of allocations.

***LIFT** Budgeted for Lift Station cleanout - Replacing Lift Station in 2025

***LIA** Updated LIABILITY INS to include Police Dept

WATER FUND

REVENUE to EXPENSE SUMMARY

REVENUES by TYPE	2026 BUDGET	2025 BUDGET	2024 ACTUAL
REVENUES			
CHARGES FOR SERVICE	1,466,000	1,116,000	1,116,189
INTEREST	60,000	60,000	111,557
REVENUES TOTAL	1,526,000	1,176,000	1,227,746

EXPENSES by TYPE	2026 BUDGET	2025 BUDGET	2024 ACTUAL
EXPENSES			
PERSONNEL - WAGES	519,000	516,000	431,383
PERSONNEL - BENEFITS	165,420	157,694	110,041
PURCHASED PROFESSIONAL SERVICES	50,000	75,000	55,647
OPERATING EXPENSES *	358,100	394,723	316,892
CAPITAL EXPENSES	20,000	35,000	1,565
EXPENSES TOTAL	1,112,520	1,178,417	915,527

* EXCLUDES DEBT SERVICE PMT's on WATER BONDS - '24 \$417K, '25 \$438K, '26 \$373K

WATER FUND

REVENUE

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
CHARGES FOR SERVICES				
004-000-3811	WATER SERVICE FEES	1,450,000	1,100,000	1,092,401
004-000-3813	WATER TAP FEES	5,000	5,000	8,500
004-000-3814	PENALTY FEES	10,000	10,000	14,288
004-000-3815	METERS PARTS/LABOR	1,000	1,000	1,000
CHARGES FOR SERVICES TOTAL		1,466,000	1,116,000	1,116,189

INTEREST				
004-000-3601	INTEREST	60,000	60,000	111,557
INTEREST TOTAL		60,000	60,000	111,557

REVENUES TOTAL		1,526,000	1,176,000	1,227,746
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WATER FUND

EXPENSES

ACCOUNT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
004-061-5120	FULL-TIME WAGES	442,000	440,000	372,465
004-061-5121	PART-TIME WAGES	55,000	42,000	36,965
004-061-5123	OVERTIME WAGES	22,000	34,000	21,953
*PR	PERSONNEL - WAGES TOTAL	519,000	516,000	431,383

PERSONNEL - BENEFITS				
004-061-5150	HEALTH/DENTAL	90,000	85,000	50,303
004-061-5151	LIFE/LTD INSURANCE	1,320	1,320	1,278
004-061-5152	FICA/MEDICARE	40,000	39,474	29,998
004-061-5153	ICMA 401K	22,200	22,000	18,692
004-061-5155	WORKERS COMP. INSURANCE	11,000	9,000	8,968
004-061-5156	UNEMPLOYMENT INSURANCE	900	900	802
*PR	PERSONNEL - BENEFITS TOTAL	165,420	157,694	110,041

OPERATING EXPENSES & PROFESSIONAL FEES **				
004-061-5201	OFFICE SUPPLIES	500	500	0
004-061-5202	OPERATING SUPPLIES	50,000	50,000	33,187
004-061-5203	REPAIR & MAINT-BLDG	4,000	4,000	504
004-061-5204	POSTAGE	3,200	3,300	2,938
004-061-5205	DUES & SUBSCRIPTIONS	700	700	1,295
004-061-5206	UTILITIES	8,000	8,000	5,076
004-061-5207	TRAVEL & TRAINING	3,000	3,000	4,369
004-061-5208	PRINTING & PUBLISHG	1,600	1,600	2,133
004-061-5209	PROFESSIONAL SERVICES	50,000	75,000	55,647
004-061-5210	REPAIR & MAINT-EQUIP	13,500	13,500	27,204
004-061-5211	LIABILITY INSURANCE *LIA	27,300	45,027	44,100
004-061-5212	LAB FEES	6,000	6,000	3,953
004-061-5214	AUDIT	4,500	4,500	4,253
004-061-5215	METER REPAIR	50,000	50,000	43,649
004-061-5216	UTILITY SOLAR CREDITS	2,000	2,000	1,818
004-061-5218	GASOLINE & DIESEL	6,800	6,800	8,243
004-061-5219	UNIFORMS & CLEANING	1,500	1,500	1,330
004-061-5220	WATER LINE REPAIR	50,000	50,000	22,171
004-061-5221	REPAIR MAINT.- VEHICLE	13,500	13,500	7,506
004-061-5223	REPAIR & MAINT/STS	15,000	15,000	5,462
004-061-5228	BOND DEBT-INTEREST	53,300	69,296	65,995
004-061-5236	TELEPHONE	5,700	3,500	5,984

004-061-5240	RAW WATER REPAIR	10,000	15,000	678
004-061-5241	MONITORING-WATER SHED	1,000	1,000	825
004-061-5243	HEAVY EQUIPMENT RENTAL	5,000	5,000	1,854
004-061-5244	PERMITS	1,500	1,500	1,105
004-061-5261	SMALL EQUIPMENT	5,000	5,000	4,269
004-061-5845	FIRE MITIGATION	10,000	10,000	3,295
004-061-5862	RUEDI WATER MAINTENANCE COSTS	500	500	298
004-061-5866	WATER LINE/PLANT IMPROVEMENT	20,000	35,000	1,565
004-061-5868	PIPL IRRIGATION COSTS	5,000	5,000	0
OPERATING EXPENSES & PROFESSIONAL FEES TOTAL **		428,100	504,723	374,104

EXPENSES TOTAL	1,112,520	1,178,417	915,527
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*PR Modifications due to 2 year review of allocations.

*LIA Updated LIABILITY INS to include Police Dept

** EXCLUDES DEBT SERVICE PMT's on WATER BONDS - '24 \$417K, '25 \$438K, '26 \$373K

SOLID WASTE FUND

REVENUE to EXPENSE SUMMARY

REVENUES by TYPE		2026 BUDGET	2025 BUDGET	2024 ACTUAL
REVENUES				
CHARGES FOR SERVICE		292,460	284,800	275,919
REVENUES TOTAL		292,460	284,800	275,919

EXPENSES by TYPE		2026 BUDGET	2025 BUDGET	2024 ACTUAL
EXPENSES				
PERSONNEL - WAGES		15,000	12,800	12,681
PERSONNEL - BENEFITS		4,400	5,429	2,697
OPERATING EXPENSES		271,700	281,300	250,570
EXPENSES TOTAL		291,100	299,529	265,948

SOLID WASTE FUND

REVENUE

ACCOUNT DESCRIPTION		2026 BUDGET	2025 BUDGET	2024 ACTUAL
CHARGES FOR SERVICES				
006-000-3831	SOLID WASTE FEES	290,460	283,000	273,774
006-000-3832	RE-CYCLE FEES	2,000	1,800	2,145
CHARGES FOR SERVICES TOTAL		292,460	284,800	275,919
REVENUES TOTAL		292,460	284,800	275,919

SOLID WASTE FUND

EXPENSES

ACCOUNT DESCRIPTION		2026 BUDGET	2025 BUDGET	2024 ACTUAL
PERSONNEL - WAGES				
006-064-5120	FULL-TIME WAGES	13,000	11,000	11,193
006-064-5121	PART-TIME WAGES	2,000	1,800	1,461
006-064-5123	OVERTIME WAGES	0	0	27
*PR	PERSONNEL - WAGES TOTAL	15,000	12,800	12,681
PERSONNEL - BENEFITS				
006-064-5150	HEALTH/DENTAL	2,000	3,500	1,048
006-064-5151	LIFE/LTD INSURANCE	50	50	31
006-064-5152	FICA/MEDICARE	1,200	979	787
006-064-5153	ICMA 401K	700	550	441
006-064-5155	WORKERS COMP INSURANCE	400	300	369
006-064-5156	UNEMPLOYMENT INSURANCE	50	50	21
*PR	PERSONNEL - BENEFITS TOTAL	4,400	5,429	2,697
OPERATING EXPENSES & PROFESSIONAL FEES				
006-064-5204	POSTAGE	600	800	1,467
006-064-5208	PRINTING & PUBLISHING	500	500	572
006-064-5224	CONTRACT COLLECTION	270,000	280,000	247,962
006-064-5236	TELEPHONE	600	0	569
OPERATING EXPENSES & PROFESSIONAL FEES TOTAL		271,700	281,300	250,570
EXPENSES TOTAL		291,100	299,529	265,948

***PR** Modifications due to 2 year review of allocations.