

GENERAL FUND REVENUES							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #100</b>						
	<b>GENERAL GOVERNMENT REVENUES</b>						
	<b>Taxes / Unrestricted County-State:</b>						
	100.331100	Property Tax	41,145	41,000	42,000	43,108	1
	100.331120	Tribe Pmt in Lieu of Taxes		700	506	700	
	100.331200	Specific Ownership Tax	3,652	4,300	3,262	4,300	
	100.331310	Town Sales Tax	645,096	550,000	748,268	673,441	2
	100.331330	County Sales Tax	1,282,685	1,100,000	1,302,623	1,172,361	3
	100.331420	Cigarette Tax	1,504	1,200	1,521	1,200	
	100.331510	CO HUTF Highway Users	31,875	26,000	54,677	83,175	
	100.331520	LP Co Motor Vehicle License	3,696	5,000	3,364	5,000	
	100.331530	LP County Road & Bridge	2,812	4,800	4,200	4,800	
	100.331810	Severance Tax	25,360	37,000	886	5,000	4
	100.331820	Franchise Tax	250	600	1,356	1,000	
	100.331830	Co Fed Mineral Dist. Tax	9,132	13,000	9,734	10,000	5
	<b>Total Taxes/Unrestricted County-State:</b>		<b>2,047,207</b>	<b>1,783,600</b>	<b>2,172,397</b>	<b>2,004,085</b>	
	<b>Licenses &amp; Permits:</b>						
	100.332100	Business License Fee	2,905	2,200	1,328	1,950	
	100.332110	Liquor License Fee	3,170	3,000	3,589	3,200	
	100.332210	Building Permit & Inspection Fee	3,015	6,000	3,210	3,200	
	100.332250	Vendor Permit Fee	30	15	50	30	
	100.332260	Animal License Fee	405	600	540	900	
	100.332270	Business Service License	3,530	3,000	3,450	3,400	
	100.332275	Excavation Permit Fee	450	400	460	400	
	100.332290	Other Permit Fee	266	450	-	200	
	<b>Total Licenses and Permits:</b>		<b>13,771</b>	<b>15,665</b>	<b>12,627</b>	<b>13,280</b>	
	<b>Grants / Restricted Funds:</b>						
	100.333150	State-Imposed Bag Fees	857	1,200	450	450	6
	100.333158	HIDTA	116,568	115,500	114,928	120,674	7
	100.333400	LGGF Gaming Grant	26,237	26,000	20,911	21,000	8
	100.333405	DS (Drug & Seizure) Monies	-	5,000	-	5,000	
	100.333530	Snow Removal	400	2,500	500	500	9
	100.333531	Prop 123 Fastrack Planning				50,000	10
	<b>Total Grants / Restricted Funds:</b>		<b>144,062</b>	<b>150,200</b>	<b>136,789</b>	<b>197,624</b>	
	<b>Fines / Fees:</b>						
	100.334110	Court Costs/Fines/Citations	309	1,000	831	1,000	
	100.334130	Plan / Zone Fees	75	1,500	75	1,500	
	100.334140	Reproduction Fees	-	20	-	20	
	100.334160	NSF Fees	525	300	525	300	
	100.334170	Notary Public Fees	30	100	15	100	
	100.334240	VIN Inspections	135	160	180	160	
	100.334250	Fingerprinting Commission	941	1,000	1,106	1,000	
	100.334400	Residential Trash	48,157	48,000	46,673	57,870	11
	100.334401	Recycling	4,630	6,000	1,610	13,000	12
	<b>Total for Fines / Fees:</b>		<b>54,802</b>	<b>58,080</b>	<b>51,015</b>	<b>74,950</b>	
	<b>Other Income:</b>						
	100.336040	Equipment Sales	10,500	-	-	2,000	
	100.336050	Misc. Income	1,838	500	15,000	500	
	100.336060	Police Department Reimburseme	11,312	64,000	2,933	65,000	

	GENERAL FUND REVENUES						
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #100</b>						
	100.336061	School Resource Officers	159,000	166,000	123,470	80,000	13
	100.336100	Interest Income	70,681	50,000	24,915	30,000	
	100.336300	Building Space Rental	386	500	500	500	
		<b>Total Other Income:</b>	<b>253,717</b>	<b>281,000</b>	<b>166,818</b>	<b>178,000</b>	
	<b>In House Transfers:</b>						
	100.339100	Transfers In	-			1,271,000	
		<b>Total In House Transfers In:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,271,000</b>	
		<b>Total Administration Revenues &amp; Transfers:</b>	<b>2,513,559</b>	<b>2,288,545</b>	<b>2,539,645</b>	<b>3,738,939</b>	

GENERAL FUND - ADMINISTRATION EXPENSES							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #100</b>						
	<b>Administration Expenses</b>						
	<b>Legislative:</b>						
	100.411000.1150	Town Board Salaries	8,625	9,225	9,900	14,400	
	100.411000.2200	FICA	535	577	614	900	
	100.411000.2250	Medicare	125	134	144	209	
	100.411000.2500	Unemployment Insurance	17	18	20	29	
	100.411000.4951	Staff Christmas Dinner			3,035	3,000	
	100.411000.5800	Travel, Training, Meetings	3,905	4,000	4,000	4,000	
	100.411000.5810	Hosting Joint Meetings	558	1,500	1,500	1,500	
	100.411000.8500	Town Board Cost Allocation Offset	(2,329)	(2,500)			
		<b>Total Legislative:</b>	<b>11,436</b>	<b>12,954</b>	<b>19,213</b>	<b>24,038</b>	
	<b>Judicial:</b>						
	100.412000.3200	Professional Service - Judge		1,650	-	650	
	100.412000.5800	Travel, Training, Meetings	450	1,050	-	-	
		<b>Total Judicial:</b>	<b>450</b>	<b>2,700</b>	<b>-</b>	<b>650</b>	
	<b>Elections:</b>						
	100.414000.1105	Election Judges	937	1,200	-	1,200	
	100.414000.4600	Election Supplies		700	-	1,200	
		<b>Total Elections:</b>	<b>937</b>	<b>1,900</b>	<b>-</b>	<b>2,400</b>	
	<b>Administration Salaries &amp; Benefits:</b>						
	100.415000.1100	Salaries Manager	137,200	143,333	143,333	125,000	
	100.415000.1101	Salaries Clerk/Treasurer	70,496	76,107	76,107	79,914	
	100.415000.1102	Salaries Deputy Clerk/Treasurer	45,149	51,605	51,605	54,184	
	100.415000.1103	Salaries Admin Assist/Fin Coord	57,319	77,625	61,182	80,505	
	100.415000.1200	Overtime	116	2,580	650	2,709	14
	100.415000.2100	Health Insurance	28,064	25,062	42,380	41,826	
	100.415000.2101	Life Insurance	97	101	109	101	
	100.415000.2102	Dental Insurance	456	480	520	504	
	100.415000.2103	Vision Insurance	120	120	130	60	
	100.415000.2104	Aflac	456	480	520	-	
	100.415000.2200	FICA	18,755	21,953	19,698	21,394	
	100.415000.2250	Medicare	4,386	5,093	4,607	4,964	
	100.415000.2300	Retirement	12,297	13,552	13,552	12,955	
	100.415000.2500	Unemployment Insurance	626	703	659	685	
		<b>Total Administration Salaries &amp; Benefits:</b>	<b>375,537</b>	<b>418,794</b>	<b>415,052</b>	<b>424,800</b>	
	<b>Administration Operating:</b>						
	100.416000.2600	Workers' Compensation Ins.	35,040	32,732	32,732	26,850	15
	100.416000.2700	Insurance / PC	58,742	79,060	89,000	97,616	16
	100.416000.3000	Contract Work		10,000	18,200	10,000	
	100.416000.3201	Legal Service - Attorney	18,830	15,000	17,710	25,000	
	100.416000.3203	Prof. Service - Audit	18,400	18,200	18,200	18,800	
	100.416000.4110	Utilities - Water	3,908	4,000	6,175	4,000	
	100.416000.4120	Utilities - Sewer	3,426	3,000	5,528	5,600	
	100.416000.4130	Utilities - Electric	10,412	7,500	9,576	9,600	
	100.416000.4150	Utilities - Gas	3,485	4,000	4,604	5,000	
	100.416000.4155	Irrigation Expense	172	200	180	200	
	100.416000.4160	Telephone	8,467	7,258	6,404	7,258	
	100.416000.4162	Cell Phone - AT&T	6,362	7,100	7,748	8,000	

GENERAL FUND - ADMINISTRATION EXPENSES							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #100</b>						
	100.416000.4164	IT Services & Maintenance	58,567	52,457	67,810	68,634	17
	100.416000.4165	Internet Line	1,968	7,336	5,325	5,350	
	100.416000.4166	IT Equipment & Supplies	9,032	6,152	11,806	5,890	18
	100.416000.4191	Recording Fees	112	400	100	200	
	100.416000.4304	Building R & M	75	2,500	27,080	2,500	
	100.416000.4444	Intergovernmental Payments	28,308	30,500	30,500	30,500	19
	100.416000.4950	Misc. Expense	1,747	1,200	31,275	1,200	
	100.416000.4952	Community Support	2,850	1,000	2,250	1,000	
	100.416000.5400	Advertising / Public Notices	1,566	2,500	1,313	2,500	
	100.416000.5420	Cleaning Service	7,295	6,500	7,000	7,800	
	100.416000.5430	Office Equipment L & M	3,744	1,500	4,882	1,500	
	100.416000.5440	Publication Legal Notice	938	1,000	-	1,000	
	100.416000.5500	Printing Services	7,299	4,000	2,446	4,000	
	100.416000.5550	Bank Service Charges	1,889	1,500	1,549	1,500	
	100.416000.5600	Office Supplies	1,758	7,000	5,375	7,000	
	100.416000.5650	Operating Supplies	3,244	4,000	4,338	4,000	
	100.416000.5800	Travel, Training, Meetings	7,299	5,000	8,720	7,500	
	100.416000.5820	Special Events / Swag	1,731	2,000	2,000	2,000	
	100.416000.6150	Postage	6,096	5,000	2,836	5,000	
	100.416000.6260	Gas, Oil, Etc.	3,561	3,500	4,885	3,500	
	100.416000.6450	Membership Fees / Subscriptions	9,833	10,023	10,023	10,161	20
	100.416000.8501	Admin Sal & Ben/Gen Services	(237,933)	(261,057)	(262,000)	(270,750)	
	<b>Total Administration Operating:</b>		<b>88,224</b>	<b>82,061</b>	<b>185,570</b>	<b>119,909</b>	
	<b>Community Development:</b>						
	100.419000.1104	Building Inspect/Code Enforcem	9,065	65,000	66,295	34,450	21
	100.419000.1200	Overtime	1,125	-	4,134		
	100.419000.2100	Health Insurance	1,374	12,432	5,180		
	100.419000.2101	Life Insurance	4	34	14		
	100.419000.2102	Dental Insurance		-			
	100.419000.2103	Vision Insurance		-			
	100.419000.2104	Aflac		-			
	100.419000.2200	FICA	614	4,063	4,230	2,153	
	100.419000.2250	Medicare	144	943	973	500	
	100.419000.2300	Retirement	375	3,250	1,772		
	100.419000.2500	Unemployment Insurance	20	130	135	69	
	100.419000.2501	Prof. Services Planning Services		20,000	12,000	70,000	22
	100.419000.3000	Comm. Dev. Contract Work				50,000	23
	100.419000.4306	Vehicle R & M				500	
	100.419000.5650	Operating Supplies	-	500	426	800	24
	100.419000.5800	Travel, Training, Meetings	52	1,000		1,000	
	100.419000.6260	Gas, Oil, Etc.				1,500	
	100.419000.6450	Membership Fees/Subscriptions	650	650	650	650	25
	100.419000.9000	Capital Outlay		40,000	38,690		26
	100.419000.9140	Transfer Out	376,667	366,667	1,543,834		27
	<b>Total Community Development:</b>		<b>390,091</b>	<b>514,668</b>	<b>1,678,333</b>	<b>161,622</b>	
	<b>Total Administration Expenses:</b>		<b>866,675</b>	<b>1,033,076</b>	<b>2,298,168</b>	<b>733,418</b>	

GENERAL FUND - PUBLIC SAFETY EXPENSES							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #100</b>						
	<b>Public Safety Salaries &amp; Benefits:</b>						
	100.420000.1106	Salaries Chief	169,022	113,568	111,615	119,246	
	100.420000.1107	Salaries Sergeant	68,147	87,360	94,056	91,728	
	100.420000.1108	Salaries Officers	385,407	398,923	412,334	418,891	28
	100.420000.1110	School Resource Officer	150,576	144,450	124,389	71,490	29
	100.420000.1180	P/T Clerk	2,752	2,548	2,619	2,676	
	100.420000.1200	Overtime	37,126	63,073	32,896	58,211	30
	100.420000.2100	Health Insurance	113,017	127,990	125,839	114,720	
	100.420000.2101	Life Insurance	288	302	271	244	
	100.420000.2102	Dental Insurance	2,115	720	960	1,008	
	100.420000.2103	Vision Insurance	284	90	120	120	
	100.420000.2104	Aflac	2,065	-	211	25	
	100.420000.2130	Legal Insurance	3,157	1,592	1,592	1,592	
	100.420000.2200	FICA	171	159	162	167	
	100.420000.2250	Medicare	11,045	11,744	10,492	11,053	
	100.420000.2350	Police Pension	66,162	78,152	74,642	73,642	
	100.420000.2450	Death & Disability	20,075	23,968	22,796	22,120	
	100.420000.2500	Unemployment Insurance	1,653	1,620	1,606	1,524	
	<b>Total Public Safety Salaries &amp; Benefits:</b>		<b>1,033,062</b>	<b>1,056,258</b>	<b>1,016,600</b>	<b>988,457</b>	
	<b>Public Safety Operating:</b>						
	100.421000.3415	Clinic & Hospital	240	600		600	
	100.421000.4306	Vehicle R & M	14,006	7,000	15,258	10,000	
	100.421000.4444	Intergovernmental Payments	14,426	17,239	17,239	17,239	31
	100.421000.4950	Misc. Expense	10,771	300	78	300	
	100.421000.4980	Animal Control		300		5,250	
	100.421000.5420	Cleaning Service	505	585		585	
	100.421000.5650	Operating Supplies	7,424	10,000	14,381	10,000	32
	100.421000.5800	Travel, Training, Meetings	3,801	3,000	1,102	3,000	33
	100.421000.6110	Uniforms	2,482	3,000	5,000	3,000	
	100.421000.6140	Other DS Costs		-		-	
	100.421000.6160	Dispatch (Radio) Services		10,000		10,000	
	100.421000.6230	Firearm Supplies	4,705	1,500	1,610	1,700	
	100.421000.6260	Gas, Oil, Etc.	16,816	17,000	10,600	17,000	
	100.421000.6450	Membership Fees/Subscriptions	14,893	13,300	10,678	12,759	34
	100.421000.9000	Capital Outlay		64,000	14,700	64,000	35
	100.421000.9010	Capital Outlay - Vehicles	62,935	40,000			36
	<b>Total Public Safety Operating:</b>		<b>153,004</b>	<b>187,824</b>	<b>90,646</b>	<b>155,433</b>	
	<b>Total Public Safety Expenses:</b>		<b>1,186,065</b>	<b>1,244,082</b>	<b>1,107,246</b>	<b>1,143,890</b>	

GENERAL FUND PUBLIC WORKS - PARKS EXPENSES							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #100</b>						
	<b>Public Works Salaries &amp; Benefits:</b>						
	100.430000.1109	Salaries Public Works Director	87,241	86,570	86,570	90,896	
	100.430000.1111	Salaries Foreman	63,093	63,960	64,269	67,704	
	100.430000.1112	Salaries Maintenance Worker I	10,125	43,680	45,061	48,048	
	100.430000.1113	Salaries Maintenance Worker II	140,739	109,200	100,000	114,234	
	100.430000.1200	Overtime	17,678	13,006	8,296	13,772	37
	100.430000.2100	Health Insurance	55,218	61,346	65,302	67,470	
	100.430000.2101	Life Insurance	161	168	157	168	
	100.430000.2102	Dental Insurance	1,202	2,033	1,609	1,692	
	100.430000.2103	Vision Insurance	167	240	187	120	
	100.430000.2104	Aflac	4,990	-		1,800	
	100.430000.2200	FICA	20,453	19,776	17,663	20,916	
	100.430000.2250	Medicare	4,783	4,588	4,131	4,852	
	100.430000.2300	Retirement	14,256	15,170	15,170	16,044	
	100.430000.2500	Unemployment Insurance	673	633	635	669	
	<b>Total Public Works Salaries &amp; Benefits:</b>		<b>420,779</b>	<b>420,370</b>	<b>409,050</b>	<b>448,384</b>	
	<b>Public Works Operating:</b>						
	100.431000.3415	Clinic & Hospital	-	1,050	1,500	1,500	
	100.431000.3910	Residential Trash	31,656	41,250	58,176	48,996	38
	100.431000.3911	Recycling	4,150	6,500	1,610	7,050	
	100.431000.4130	Utilities - Electric	1,772	1,400	2,175	2,200	
	100.431000.4225	Rental Equipment / Supplies	1,508	1,000		1,000	
	100.431000.4300	Equipment R & M	22,103	15,000	6,300	7,500	
	100.431000.4304	Building R & M	-	200	1,752	1,800	
	100.431000.4306	Vehicle R & M	13,985	10,000	10,000	10,000	
	100.431000.4308	Bldg. & Prop. R & M	12,110	1,500	3,615	4,000	
	100.431000.4309	Mosquito Control	10,603	10,700	10,921	11,000	
	100.431000.4313	Street Repairs	10,995	50,000	2,180	10,000	39
	100.431000.4316	Street Lights - Electric	17,861	20,000	17,011	18,000	
	100.431000.4318	Street Signs	-	2,000		2,000	
	100.431000.4365	Seasonal Decorations	733	500		500	
	100.431000.4950	Miscellaneous Expense	274			1,500	
	100.431000.5600	Office Supplies	1,427	2,000	2,444	2,000	
	100.431000.5650	Operating Supplies	1,752	1,500	5,650	1,500	
	100.431000.5800	Travel, Training, Meetings	1,418	2,000	2,170	2,000	
	100.431000.6003	R & M Supplies	5,323	4,000	2,964	4,000	
	100.431000.6004	Tools	7,313	5,000	5,050	5,000	
	100.431000.6005	Shop Supplies	2,689	4,500	5,756	4,500	
	100.431000.6110	Uniforms	4,178	3,000	2,500	3,000	
	100.431000.6260	Gas, Oil, Etc.	16,932	20,000	15,100	20,000	
	100.431000.6450	Memberships / Subscriptions	100	600		600	40
	100.431000.7450	Small Equip/Vehicle Purchases	1,100	5,500		5,500	41
	100.431000.8520	Enterprise Salary / Benefit Alloc.	(221,706)	(219,221)	(220,000)	(229,764)	
	100.431000.9010	Capital Outlay - Vehicles	84,013	107,865	92,000	15,000	42
	<b>Total Public Works Operating:</b>		<b>32,289</b>	<b>97,844</b>	<b>28,874</b>	<b>(39,618)</b>	
	<b>Parks Expenses:</b>						
	100.452000.1114	Salaries Seasonal Worker					
	100.452000.1200	Overtime					
	100.452000.2200	FICA					

GENERAL FUND PUBLIC WORKS - PARKS EXPENSES							
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	100.452000.2250	Medicare					
	100.452000.2500	Unemployment Insurance					
	100.452000.4130	Utilities - Electric			750	750	
	100.452000.6003	R & M Supplies	2,171	2,000	5,500	2,000	
	100.452000.7110	Grounds Improvement / Tree Care	21,700	30,000	30,000	30,000	
	100.452000.7180	Trails	-	2,500		2,500	
		<b>Total Parks Operating:</b>	<b>23,871</b>	<b>34,500</b>	<b>36,250</b>	<b>35,250</b>	
	<b>Total Public Works and Parks Expenses:</b>		<b>476,938</b>	<b>552,714</b>	<b>474,174</b>	<b>444,017</b>	

GENERAL FUND SUMMARY				
	2024 Actual	2025 Budget	2025 Estimates	2026 Budget
<b>Fund #100</b>				
<b>BEGINNING FUND BALANCES</b>	<b>2,058,474</b>	<b>1,959,037</b>	<b>2,042,355</b>	<b>702,413</b>
<b>Total Gen Fund Revenues &amp; Transfers In:</b>	<b>2,513,559</b>	<b>2,288,545</b>	<b>2,539,645</b>	<b>3,738,939</b>
Administration Expenses	866,675	1,033,076	2,298,168	733,418
Public Safety Expenses	1,186,065	1,244,082	1,107,246	1,143,890
Public Works and Parks Expenses	476,938	552,714	474,174	444,017
Hinton Burdick Audit Adjustment				
<b>Total Gen Fund Expenses &amp; Transfers Out</b>	<b>2,529,678</b>	<b>2,829,873</b>	<b>3,879,588</b>	<b>2,321,325</b>
<b>Total General Fund Net Revenues</b>	<b>-16,119</b>	<b>-541,328</b>	<b>-1,339,942</b>	<b>1,417,614</b>
<b>ENDING FUND BALANCE</b>	<b>2,042,355</b>	<b>1,417,709</b>	<b>702,413</b>	<b>2,120,027</b>
TABOR Reserve (3% of Expenditures)	75,890	84,896	116,388	69,640
Unallocated Operating Reserve	1,966,465	1,332,813	586,025	2,050,387
<b>TOTAL ENDING FUND BALANCE</b>	<b>2,042,355</b>	<b>1,417,709</b>	<b>702,413</b>	<b>2,120,027</b>



CAPITAL IMPROVEMENT FUND							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #300</b>						
	<b>REVENUES</b>						
	<b>Grants / Restricted Funds</b>						
	300.333001	DOLA DOH IHOI - RC	683,786		635,026		43
	300.333002	DOLA EIAF- BSD Construct (ph	2,048	148,891	76,723	74,219	44
	300.333415	Sales Tax Revenue	322,548	275,000	374,134	336,721	45
	300.333500	Add'l Grants / Monies	50,000	250,000	-	-	46
	300.333501	LPC Tribal Consistency - RC		700,000	625,346		47
	300.333502	Safe Routes to School Grant		530,845			
	300.333503	Revitalizing Main Street Grant				220,068	48
	300.333591	ARPA	147,876		80,349		
	<b>Total Grants / Restricted Funds:</b>		<b>1,206,258</b>	<b>1,904,736</b>	<b>1,791,578</b>	<b>631,008</b>	
	<b>Other Income:</b>						
	300.336100	Interest Income	19,433	4,700		5,000	
	<b>Total Other Income:</b>		<b>19,433</b>	<b>4,700</b>	<b>-</b>	<b>5,000</b>	
	<b>In House Transfers:</b>						
	300.339100	Transfer In			(139,589)		
	<b>Total In House Transfers:</b>		<b>-</b>	<b>-</b>	<b>(139,589)</b>	<b>-</b>	
	<b>Total Capital Fund Revenues</b>		<b>1,225,691</b>	<b>1,909,436</b>	<b>1,651,989</b>	<b>636,008</b>	
	<b>EXPENSES</b>						
	<b>Capital Improvement:</b>						
	300.930000.3204	Prof Svs - Engineer/Consultant	160	254,500	41,159	50,000	49
	300.930000.6010	Sidewalk R & M		707,793		100,000	50
	300.930000.9202	RMS Project / Labor Match		200,000		244,520	51
	300.930000.9231	Capital Projects - BSD	11,353	87,602	125,782	148,437	52
	300.930000.9232	Capital Projects - RC	1,992,989	-		-	53
	<b>Total Capital Improvement Expenses</b>		<b>2,004,502</b>	<b>1,249,895</b>	<b>166,941</b>	<b>542,957</b>	
	<b>Capital Improvement Fund Beginning Balance</b>		<b>529,387</b>	<b>191,697</b>	<b>(249,424)</b>	<b>1,235,624</b>	
	<b>Revenues</b>		1,225,691	1,909,436	1,651,989	636,008	
	<b>Expenses</b>		2,004,502	1,249,895	166,941	542,957	
	<b>Capital Improvement Fund Subtotal</b>		<b>(778,811)</b>	<b>659,541</b>	<b>1,485,048</b>	<b>93,051</b>	
	<b>ENDING FUND BALANCE</b>		<b>(249,424)</b>	<b>851,238</b>	<b>1,235,624</b>	<b>1,328,675</b>	
	<i>Restricted Operating Reserve</i>		<i>(249,424)</i>	<i>851,238</i>	<i>1,235,624</i>	<i>1,328,675</i>	
	<b>Capital Improvement Fund Total Ending Balance:</b>		<b>(249,424)</b>	<b>851,238</b>	<b>1,235,624</b>	<b>1,328,675</b>	

CONSERVATION TRUST FUND							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #400</b>						
	<b>REVENUES</b>						
	<b>Grants / Restricted Funds:</b>						
	400.333100	GOCO Grant		25,000		25,000	54
	400.333580	Lottery Funds	10,455	12,000	9,436	12,000	
	<b>Total Grants / Restricted Funds:</b>		<b>10,455</b>	<b>37,000</b>	<b>9,436</b>	<b>37,000</b>	
	<b>Other Income:</b>						
	400.336100	Interest Income	4,485	2,500	3,069	2,500	
	<b>Total Other Income:</b>		<b>4,485</b>	<b>2,500</b>	<b>3,069</b>	<b>2,500</b>	
	<b>Total Conservation Trust Fund Revenue</b>		<b>14,940</b>	<b>39,500</b>	<b>12,505</b>	<b>39,500</b>	
	<b>EXPENSES</b>						
	<b>Conservation Trust:</b>						
	400.700452.9000	GOCO Grant Expenditure	-	42,000	-	42,000	55
	<b>Total Conservation Trust Fund Expenses</b>		<b>-</b>	<b>42,000</b>	<b>-</b>	<b>42,000</b>	
	<b>Conservation Trust Fund Beginning Fund Balance</b>		<b>106,251</b>	<b>120,492</b>	<b>121,191</b>	<b>133,696</b>	
		<b>Revenues</b>	14,940	39,500	12,505	39,500	
		<b>Expenses</b>	-	42,000	-	42,000	
	<b>CTF Ending Fund Balance</b>		<b>121,191</b>	<b>117,992</b>	<b>12,505</b>	<b>131,196</b>	
	<b>Conservation Trust Fund Total Ending Balance:</b>		<b>121,191</b>	<b>117,992</b>	<b>133,696</b>	<b>131,196</b>	

ECONOMIC DEVELOPMENT FUND							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #500</b>						
	<b>REVENUES</b>						
	<b>Grants / Restricted Funds:</b>						
	500.333851	DOLA Grants		25,000		25,000	56
	500.333004	Other grant		25,000	74,654		57
	500.333001	DOLA DOH IHOI			700,760		58
	500.333470	Ignacio Housing Authority	841,818		2,333,537	1,306,000	59
	500.333005	DOLA REDI Grant	150,000				60
	500.333006	DOLA Capacity Grant	54,121	140,400	96,144	42,135	61
	<b>Total Grants / Restricted Funds:</b>		<b>1,045,939</b>	<b>190,400</b>	<b>3,205,095</b>	<b>1,373,135</b>	
	<b>Other Income:</b>						
		Solar Rebates			97,722		
	500.336100	Interest Income	3,651	-	-	-	
	<b>Total Other Income:</b>		<b>3,651</b>	<b>-</b>	<b>97,722</b>	<b>-</b>	
	<b>In House Transfers:</b>						
	500.339100	Transfers In	366,667	366,667	1,663,423	(1,271,000)	62
	<b>Total In House Transfers:</b>		<b>366,667</b>	<b>366,667</b>	<b>1,663,423</b>	<b>(1,271,000)</b>	
	<b>Total Economic Development Fund Revenues</b>		<b>1,416,257</b>	<b>557,067</b>	<b>4,966,240</b>	<b>102,135</b>	
	<b>EXPENSES</b>						
	500.500463.3207	Planning Grants		75,000		50,000	63
	500.500463.9155	REDI & Capacity Grant pass	188,673	140,400	96,144	42,135	64
	500.500463.9232	Rock Creek Development	1,120,993		4,286,349		65
	500.500463.6456	ELHI Property	738,506	366,667	377,135		66
	<b>Total</b>		<b>2,048,172</b>	<b>582,067</b>	<b>4,759,628</b>	<b>92,135</b>	
	<b>Total Economic Development Fund Expenses</b>		<b>2,048,172</b>	<b>582,067</b>	<b>4,759,628</b>	<b>92,135</b>	
	<b>Economic Development Fund Beginning Balance</b>		<b>425,303</b>	<b>62,256</b>	<b>(206,612)</b>	<b>0</b>	
	<b>Revenues</b>		<b>1,416,257</b>	<b>557,067</b>	<b>4,966,240</b>	<b>102,135</b>	
	<b>Expenses</b>		<b>2,048,172</b>	<b>582,067</b>	<b>4,759,628</b>	<b>92,135</b>	
	<b>Economic Development Fund Subtotal</b>		<b>(631,915)</b>	<b>(25,000)</b>	<b>206,612</b>	<b>10,000</b>	
	<b>Ending Fund Balance</b>		<b>(206,612)</b>	<b>37,256</b>	<b>0</b>	<b>10,000</b>	
	<b>Economic Development Fund Total Ending Balance:</b>		<b>(206,612)</b>	<b>37,256</b>	<b>0</b>	<b>10,000</b>	

WATER FUND							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #610</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	610.334120	Late Fees	10,067	6,500	10,000	8,000	
	610.334419	Reconnect Fees	5,350	4,000	5,925	5,500	
	610.334420	Metered Water Sales	292,385	294,135	297,243	313,294	
	610.334430	Tap Fees	450	7,600	6,925	2,500	
	610.334440	Ready to Serve Fees (standby)	12,348	13,000	14,259	14,780	
	610.334495	Special Meter Read	2,571				
		<b>Total Fines / Fees / Utilities:</b>	<b>323,171</b>	<b>325,235</b>	<b>334,352</b>	<b>344,074</b>	
	<b>Other Income:</b>						
	610.336000	Fiber Optic breaks reimbursements		15,102	15,102		
	610.336100	Interest Income		1,000	2,230	1,000	
		<b>Total Other Income:</b>	<b>-</b>	<b>16,102</b>	<b>17,332</b>	<b>1,000</b>	
	<b>In House Transfers:</b>						
	610.339100	Transfers In	4,000				67
		<b>Total In House Transfers:</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		<b>Total Water Revenue</b>	<b>327,171</b>	<b>341,337</b>	<b>351,684</b>	<b>345,074</b>	
	<b>EXPENSES</b>						
	<b>Water Operations:</b>						
	610.610416.3000	Contract Work / Hydro Excavation		1,000		1,000	
	610.610416.3204	Prof. Service - Engineer		1,000		1,000	
	610.610416.5800	Training, Travel & Meetings	3,495	3,000	3,830	3,000	
	610.610416.5901	Enterprise Salary & Benefit Allocatio	135,646	128,225	128,225	130,609	
	610.610416.5902	Enterprise General Services Allocati	31,331	27,825	27,825	32,764	
	610.610416.6003	R & M Supplies	47,689	25,000	14,295	15,000	
	610.610416.6004	Tools	7,849	2,500	35	2,500	
	610.610416.6025	Water Tests	2,277	3,000	3,000	3,000	
	610.610416.6100	Purchased Water	130,875	145,000	142,545	150,242	68
	610.610416.6450	Membership Fees/Subscriptions	1,074	275	340	275	
	610.610416.9232	Rock Creek Tap Fee			8,000		
		<b>Total Water Operations:</b>	<b>360,236</b>	<b>336,825</b>	<b>328,095</b>	<b>339,390</b>	
		<b>Total Water Expenses</b>	<b>360,236</b>	<b>336,825</b>	<b>328,095</b>	<b>339,390</b>	
		<b>Water Fund Beginning Fund Balance</b>	<b>34,372</b>	<b>23,781</b>	<b>1,307</b>	<b>24,896</b>	
		<b>Revenues</b>	<b>327,171</b>	<b>341,337</b>	<b>351,684</b>	<b>345,074</b>	
		<b>Expenses</b>	<b>360,236</b>	<b>336,825</b>	<b>328,095</b>	<b>339,390</b>	
		<b>Water Fund Subtotal</b>	<b>(33,065)</b>	<b>4,512</b>	<b>23,589</b>	<b>5,684</b>	
		<b>Water Fund Total Ending Balance:</b>	<b>1,307</b>	<b>28,293</b>	<b>24,896</b>	<b>30,580</b>	

GAS FUND							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #620</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	620.334412	Gas Residential	213,767	310,000	231,548	254,703	
	620.334413	Gas Commercial	93,250	205,000	104,151	114,566	
	620.334415	Gas Stand-By Fees	14,439	11,900	15,857	17,443	
	620.334430	Tap Fees	300	6,500	2,775	2,500	
	620.334470	Gas Taxes	20,073	35,500	22,521	24,000	
		<b>Total Fines / Fees / Utilities:</b>	<b>341,829</b>	<b>568,900</b>	<b>376,852</b>	<b>413,212</b>	
	<b>Other Income:</b>						
	620.333003	DOLA-EIAF Gas Pipeline Grant		372,000	372,000		69
	620.336100	Interest Income	7,900	4,000	6,853	2,000	
		<b>Total Other Income:</b>	<b>7,900</b>	<b>376,000</b>	<b>378,853</b>	<b>2,000</b>	
	<b>In House Transfers:</b>						
	620.339100	Transfers In	2,000			192,000	70
		<b>Total In House Transfers:</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>192,000</b>	
		<b>Total Gas Fund Revenue</b>	<b>351,729</b>	<b>944,900</b>	<b>755,705</b>	<b>607,212</b>	
	<b>EXPENSES</b>						
	<b>Gas Fund Operations:</b>						
	620.620416.3000	Contract Work / Hydro Excavation	2,027	1,000	95	1,000	
	620.620416.3204	Prof. Service - Engineer		1,000		3,000	
	620.620416.3410	CDOT Physicals, Drug Tests	205	500		500	
	620.620416.4300	Equipment R & M	540	3,000		3,000	
	620.620416.4306	Vehicle R & M	99	1,500		1,500	
	620.620416.4950	Misc Exp		500		500	
	620.620416.5800	Travel, Training, Meetings	795	3,000	7,000	3,000	
	620.620416.5901	Enterprise Salary & Benefit Allocati	135,624	128,225	128,225	130,609	
	620.620416.5902	Enterprise General Services Allocat	31,330	27,825	27,825	32,764	
	620.620416.6003	R & M Supplies	16,240	20,000	10,086	10,000	
	620.620416.6004	Tools	1,275	2,500	2,565	2,500	
	620.620416.6210	Natural Gas Purchases	99,043	295,000	212,973	225,000	71
	620.620416.6220	Gas Sales Tax	13,653	45,000	15,780	17,000	
	620.620416.6250	Energy Outreach Colorado	1,389	1,700	1,015	1,700	72
	620.620416.6260	Gas, Oil, Etc.	169	4,000	554	1,000	
	620.620416.6450	Membership Fees / Subscriptions	5,349	200	702	200	
	620.620416.9000	Capital Outlay - Gas Line		600,000	620,000	192,000	73
		<b>Total Gas Fund Operations:</b>	<b>307,738</b>	<b>1,134,950</b>	<b>1,026,820</b>	<b>625,273</b>	
		<b>Total Gas Fund Expenses &amp; Transfers</b>	<b>307,738</b>	<b>1,134,950</b>	<b>1,026,820</b>	<b>625,273</b>	
		<b>Gas Fund Beginning Fund Balance</b>	<b>249,943</b>	<b>259,441</b>	<b>293,934</b>	<b>22,819</b>	
		<b>Revenues</b>	<b>351,729</b>	<b>944,900</b>	<b>755,705</b>	<b>607,212</b>	
		<b>Expenses</b>	<b>307,738</b>	<b>1,134,950</b>	<b>1,026,820</b>	<b>625,273</b>	
		<b>Gas Fund Subtotal</b>	<b>43,991</b>	<b>(190,050)</b>	<b>(271,115)</b>	<b>(18,061)</b>	
		<b>Gas Fund Total Ending Balance:</b>	<b>293,934</b>	<b>69,391</b>	<b>22,819</b>	<b>4,758</b>	

SEWER FUND							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #630</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	630.334430	Tap Fees		2,500	1,425	2,500	
	630.334460	Sewage Collection	579,448	631,296	608,907	687,600	
		<b>Total Fines / Fees / Utilities:</b>	<b>579,448</b>	<b>633,796</b>	<b>610,332</b>	<b>690,100</b>	
	<b>Other Income:</b>						
	630.336000	Other Income - Burns Avenue	92,290	10,267	3,896	6,371	74
	630.336000	Other Income - Goddard Avenue		10,000	3,897	44,443	75
	630.336000	Fiber Optic breaks reimbursements		21,191		21,191	
	630.336100	Interest Income	11	50	15	50	
		<b>Total Other Income:</b>	<b>92,301</b>	<b>41,508</b>	<b>7,808</b>	<b>72,055</b>	
	<b>In House Transfers:</b>						
	630.339100	Transfer In	4,000			(192,000)	76
		<b>Total In House Transfers:</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>(192,000)</b>	
		<b>Total Sewer Operating Revenue</b>	<b>675,749</b>	<b>675,304</b>	<b>618,140</b>	<b>570,155</b>	
	<b>EXPENSES</b>						
	<b>Sewer Operations:</b>						
	630.630416.3000	Contract Work / Hydro Excavation		1,000		1,000	
	630.630416.3204	Prof. Service - Engineer/Filming		1,000		5,000	
	630.630416.5800	Travel, Training, Meetings	333	500	200	500	
	630.630416.5901	Enterprise Salary & Benefit Allocation	123,735	116,268	116,268	118,077	
	630.630416.5902	Enterprise General Services Allocation	15,972	13,912	13,912	16,382	
	630.630416.6003	R & M Supplies	80,251	25,000	22,431	25,000	
	630.630416.6004	Tools		500	1,530	500	
	630.630416.6240	SUIT - Treatment	285,455	426,303	399,543	480,000	77
	630.630416.6450	Membership Fees / Subscriptions	290	350	75	350	
	630.630416.9010	Capital Outlay - Vehicles	-	130,712	153,864	-	78
		<b>Total Sewer Operations</b>	<b>506,036</b>	<b>715,545</b>	<b>707,823</b>	<b>646,809</b>	
		<b>Total Sewer Fund Expense:</b>	<b>506,036</b>	<b>715,545</b>	<b>707,823</b>	<b>646,809</b>	
		<b>Sewer Fund Beginning Fund Balance</b>	<b>191,927</b>	<b>303,651</b>	<b>361,640</b>	<b>271,957</b>	
		<b>Revenues</b>	<b>675,749</b>	<b>675,304</b>	<b>618,140</b>	<b>570,155</b>	
		<b>Expenses</b>	<b>506,036</b>	<b>715,545</b>	<b>707,823</b>	<b>646,809</b>	
		<b>Sewer Fund Subtotal</b>	<b>169,713</b>	<b>(40,241)</b>	<b>(89,683)</b>	<b>(76,653)</b>	
		<b>Sewer Fund Total Ending Balance:</b>	<b>361,640</b>	<b>263,410</b>	<b>271,957</b>	<b>195,304</b>	

IRRIGATION FUND							
			2024 Actual	2025 Budget	2025 Estimates	2026 Budget	Notes
	<b>Fund #640</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	640.334430	Tap Fees	287	600		287	
	640.334480	Irrigation Water Charges	44,112	46,080	45,970	48,599	
		<b>Total Fines / Fees / Utilities:</b>	<b>44,399</b>	<b>46,680</b>	<b>45,970</b>	<b>48,886</b>	
	<b>Other Income:</b>						
	640.336000	Fiber Optic breaks reimbursements		5,000		5,000	
	640.336100	Interest Income	598	375	519	375	
		<b>Total Other Income:</b>	<b>598</b>	<b>5,375</b>	<b>519</b>	<b>5,375</b>	
	<b>In House Transfers:</b>					-	
	640.339100	Transfer In			-		
		<b>Total In House Transfers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		<b>Total Irrigation Fund Revenue</b>	<b>44,997</b>	<b>52,055</b>	<b>46,489</b>	<b>54,261</b>	
	<b>EXPENSES</b>						
	<b>Irrigation Operations:</b>						
	640.640416.3204	Prof. Service - Engineer		500	225	3,000	
	640.640416.4130	Utilities - Electric (Pumphouse)	616	488	940	950	
	640.640416.4315	BIA Water Rights	3,681	3,681	3,681	3,681	79
	640.640416.5901	Enterprise Salary & Benefit Allocation	30,982	32,432	32,432	32,757	
	640.640416.5902	Enterprise General Services Allocatio	6,634	5,565	5,565	6,553	
	640.640416.6003	R & M Supplies	13,706	2,500	5,752	5,000	
		<b>Total Irrigation Operations:</b>	<b>55,619</b>	<b>45,166</b>	<b>48,595</b>	<b>51,940</b>	
		<b>Total Irrigation Fund Expenses</b>	<b>55,619</b>	<b>45,166</b>	<b>48,595</b>	<b>51,940</b>	
		<b>Irrigation Fund Beginning Fund Balance</b>	<b>18,454</b>	<b>9,641</b>	<b>7,832</b>	<b>5,726</b>	
		<b>Revenues</b>	44,997	52,055	46,489	54,261	
		<b>Expenses</b>	55,619	45,166	48,595	51,940	
		<b>Irrigation Fund Subtotal</b>	<b>(10,622)</b>	<b>6,889</b>	<b>(2,106)</b>	<b>2,321</b>	
		<b>Irrigation Fund Total Ending Balance:</b>	<b>7,832</b>	<b>16,530</b>	<b>5,726</b>	<b>8,047</b>	

2026 ALL FUNDS SUMMARY				
	Estimated Beginning Fund Balance	2026 REVENUES	2026 EXPENSES	Estimated Ending Fund Balance
<b>GOVERNMENTAL</b>				
General	702,413	3,738,939	2,321,325	2,120,027
Capital Improvement	1,235,624	636,008	542,957	1,328,675
Conservation Trust	133,696	39,500	42,000	131,196
Economic Development	0	102,135	92,135	10,000
<b>Total Governmental Funds</b>	<b>2,071,733</b>	<b>4,516,582</b>	<b>2,998,417</b>	<b>3,589,898</b>
<b>ENTERPRISE</b>				
Water	24,896	345,074	339,390	30,580
Gas	22,819	607,212	625,273	4,758
Sewer	271,957	570,155	646,809	195,304
Irrigation	5,726	54,261	51,940	8,047
<b>Total Enterprise Funds</b>	<b>325,399</b>	<b>1,576,702</b>	<b>1,663,412</b>	<b>238,689</b>
<b>TOTAL ALL FUNDS:</b>	<b>2,397,132</b>	<b>6,093,284</b>	<b>4,661,829</b>	<b>3,828,587</b>



<b>Note #</b>	<b>2026 BUDGET NOTES</b>
1	2023 mill levy: 4.841, 2024 mill levy: 5.007, 2025 mill levy: 3.880.
2	Town sales tax rate is 3%, 2% is recorded here and 1% is recorded to CIP fund restricted for capital projects.
3	Town receives 3.55% of La Plata County sales tax.
4	Annual DOLA payment for nonrenewable natural resources in Colorado that are removed from the earth like oil, gas and coal.
5	Annual Federal Mineral Lease non-bonus payment.
6	Collection fee began in 2023 and can not be waived: Town 60% and store 40%. The Town's allotment is to be used for enforcement, recycle, compost.
7	Grant funding for one (1) full-time officer including salary, benefits and overtime hours.
8	Local Government Limited Gaming Impact Grant.
9	Snow removal compensation from CDOT and Library.
10	DOLA Prop 123 Fastrack Planning Grant to be received when Land Use Development Code work is completed in 2026.
11	Residential trash billing revenue.
12	Residential recycling billing revenue.
13	Reimbursement from Ignacio School District for one (1) School Resource Officer.
14	Overtime calculated at 5% of Deputy Clerk's salary.
15	Red Rocks Insurance Agency for Town and Enterprise Fund Workers' Compensation.
16	CIRSA Property & Casualty Insurance for Town and Enterprise Funds.
17	IT for Town Administration, Public Safety, Public Works and Enterprise Funds: Google license, Sensus meter reader, BMS, server configuration and maintenance.
18	2024: Comm Rm Audio Visual equip \$20K and 3 Admin workstations; 2025: 3 workstations.
19	2024: SoCoCAA \$18,000, Axis \$1000, Comm Conn \$2500, HF \$1808/2600, ICD \$5000; 2025: SoCoCAA \$18,000, Comm Conn \$2500, HF \$5000, ICD \$5000 and 4000 Dancing Spirit signage in 2026.
20	CML, R9, La Plata Economic Alliance, RHA, Ignacio Chamber of Commerce, POB renewal, IIMC, CMCA, Durango Herald, Fort Lewis CSBDC, CCCMA, Amazon Prime.
21	2025: FTE G. Montoya retires, assumes part-time Building Inspector and Code Enforcement duties.
22	Contract Planning Services hire Nancy Dosdall Oct 2025, 50K comp. plan + land use development code updates (LUDC).
23	Contract consultation work for community development.
24	500 general operations, 300 uniforms.
25	Colorado/International Code Council Membership (building inspection duties/support and training for Garry.)
26	2025: Vehicle purchased for Building Inspector/Code Enforcement position.
27	2024: Transfer Out to ECD \$366,667 ELHI purchase and \$10K to Water, Gas and Sewer for tap fee waivers. Final installment for ELHI purchase from ISD paid in 2025.
28	Salaries for five (5) full-time officers with one position funded through HIDTA.
29	One School Resource Officer for Ignacio School District.
30	Overtime is calculated at 10% of sergeant's and officers' salaries.
31	IGA Detox \$5439.19, Axis \$1000, La Plata Youth Services \$8800, SASO \$2000.
32	Public Safety operating supplies.
33	99% of Public Safety travel, training and meetings are reimbursed by grant monies annually, which can be seen in General Fund Revenue portion of budget.
34	RMS eForce, CCNC, Lexipol, CPPA, NTOA, Sams Club, Justice Clearinghouse, and Colorado Association of Chiefs (CACF) \$430, Axon added in 2023 \$3916.80 for cloud-based storage of body cam information, and beginning 2024 \$4829 added for 6 taser upgrades to be paid annually for 5 years.
35	2024: \$60K radios - chief secured grant to be fully reimbursed; 2025: 2 bullet-proof vests \$4K (state grant to pay half) and \$5K for radars.
36	Public Safety has budgeted for vehicles since 2022 w/o purchasing one until 2024. In 2025, no vehicle or accessory purchase was made, but one older vehicle was sold. In 2026, one vehicle with required accessories will be purchased.
37	Overtime is calculated at 5% of salaries except PW Director who is exempt (exceptions approved by Town Manager.)
38	Trash hauling fees charged to the Town.
39	Street paving, patching and crack sealing.
40	Environmental Systems Research Institute (ESRI) gis mapping.
41	2024: Generator.
42	2024: Truck purchase, accessories, snow plow; 2025 and 2026: Vehicle/Truck purchase.

Note #	2026 BUDGET NOTES
43	2024: DOH IHOI approved \$2M of the \$2.6M. \$1.566K in CIP for Rock Creek infrastructure and \$434K to ECD Fund.
44	2024-2025: DOLA Browning Storm Drain Project construction grant \$199,998K with \$100,000 in Town Match plus in-kind match.
45	Beginning July 2018, Town General Fund sales tax revenue of 1% restricted for Capital Improvement Projects.
46	2024-2025: \$50K La Plata County for improved design on CR320, \$200K CDOT Revitalizing Main Street Grant.
47	2024 LPC TBC approved for \$690K (\$179 in CIP for Rock Creek infrastructure funding and \$511 to ECD) - no match required.
48	2025-2026 CDOT Revitalizing Main Street Grant, Goddard + Pioneer intersection, sidewalk on Nucciu church side of Pioneer. Award: \$220,068, TOI match: \$24,452, 6/16/25 - 10/31/26.
49	2024-2026: BSD, \$100K CR320A design and engineering, \$25K other professional services.
50	2023-2024: \$150K sidewalk improvements increased to \$209K with TB approval 4/10/23, CDOT does work and Town pays: 2025: Safe Routes to School expenditure - cancelled.
51	2024-2026: CDOT Revitalize Main Street Grant, Goddard + Pioneer intersection, sidewalk on Nucciu church side of Pioneer. Award: \$220,068, TOI match: \$24,452, 6/16/25 - 10/31/26.
52	2023-2025: Browning Storm Drain Project (with DOLA \$199,998 + TOI \$100K) - \$75K in 2023 and \$225K in 2024.
53	2023-2024: DOH approved \$2M in grant funding. \$1.566M DOH, \$179K LPC, \$100K TOI match for RC CIP infrastructure. Transition to IHA in 2026.
54	GOCO Planning Grant request for Ben Nighthorse Campbell Park (60%/40% funding match.)
55	GOCO Grant expenditure line for Ben Nighthorse Campbell Park.
56	2025: \$25K DOLA Admin Grant for Downtown Planning moved to 2026.
57	2024: \$25K CDPHE (CO Dept of Public Health & Environment) ELHI Grant moved to 2025.
58	2024-2025: \$434K of DOLA DOH IHOI monies for RC development.
59	Ignacio Housing Authority reimbursements to the Town for Rock Creek expenditures.
60	2024: The Town is the local agency for \$150K DOLA REDI Grant (money the town can receive for a local nonprofit.) Earmarked for Dancing Spirit construct. See 150K pass-thru below.
61	2024: The Town is the local agency for \$200K DOLA Capacity Grant for RHA. See pass-thru below.
62	2025: Final installment for ELHI purchase, ELHI maintenance, and \$1.1M from ISD for four Rock Creek units.
63	2024-2026: DOLA Admin and TOI exp/match, CDPHE for ELHI.
64	2024: \$150K DOLA REDI Grant pass-thru for Dancing Spirit and \$200K DOLA Capacity Grant pass-thru for RHA.
65	2024: \$511K LPC Tribal Consistency Housing monies for RC development, \$434K DOLA DOH IHOI and TOI match, \$128,226 ARPA restricted funds for affordable housing groundbreak (100k arpa went to cip) .
66	2024: ELHI lease/purchase installment #1 and #2 of 3; 2025: \$366,667 installment #3 for ELHI paid in full.
67	2024: Transfer In \$4K from GF for potential tap fee waivers.
68	Purchased water expense from Southern Ute Utility Department.
69	2024: DOLA-EIAF Gas Pipeline Grant/Project moved to 2025.
70	2024: Transfer In \$4K from GF for potential tap fee waivers.
71	Natural gas purchases from Southern Ute Utility Department.
72	Energy Outreach contributions for low income customer gas bill payment assistance.
73	2024: Capital Outlay - Gas Pipeline project - steele to HDPE pipe moved to 2025. Phase 6 in 2026?
74	4Q2022-2026: Burns Ave sewer services replacement expenses to be reimbursed by residents within one year of being invoiced by the Town.
75	2023-2026: Goddard Ave sewer services replacement expenses to be reimbursed by residents within one year of being invoiced by the Town.
76	2024: Transfer in from GF for potention tap fee waivers.
77	Wastewater treatment cost from Southern Ute Utility Department.
78	2025: 5-ton Dump Truck purchase.

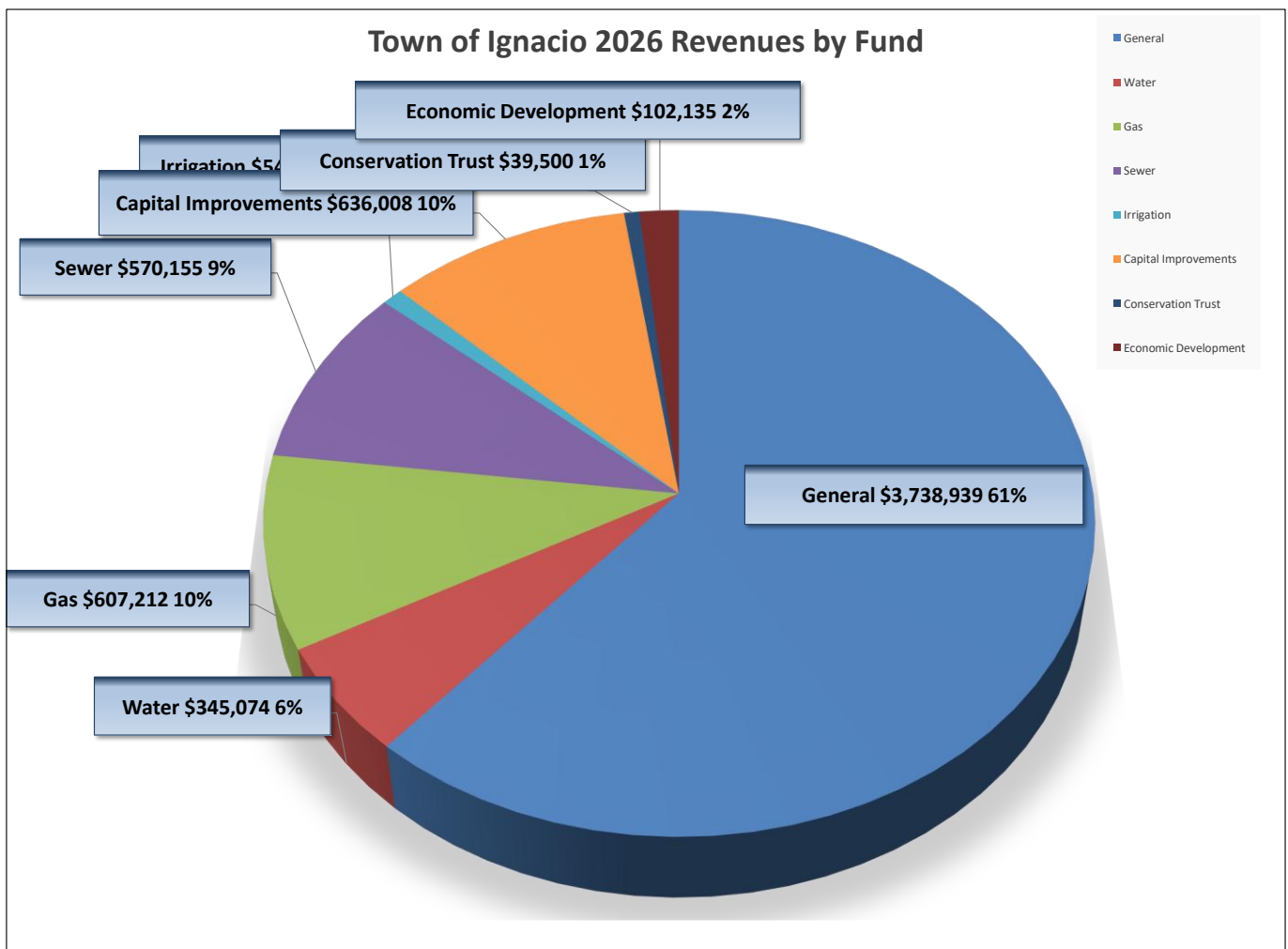
## 2026 Enterprise Salary & Benefit and General Service Allocations

<b>Manager Salary &amp; Benefits</b>	153,663	Admin - 60%	92,198	<b>General Service Expenses</b>		<b>Amounts</b>
		Water - 12%	18,440	Town Board		15,538
		Gas - 12%	18,440	Audit		18,800
		Sewer - 12%	18,440	Workman Comp		26,850
		Irrigation - 4%	6,147	Insurance / PC		97,616
<b>Clerk/Treasurer Salary &amp; Benefits</b>	102,728	Admin - 60%	61,637	Attorney		25,000
		Water - 12%	12,327	Utilities Water		4,000
		Gas - 12%	12,327	Utilities Sewer		5,600
		Sewer - 12%	12,327	Utilities Electric		9,600
		Irrigation - 4%	4,109	Utilities Gas		5,000
<b>Dep Clerk/Treasurer Salary &amp; Benefits</b>	76,573	Admin - 60%	45,944	Telephone		7,258
		Water - 12%	9,189	Cell Phone		8,000
		Gas - 12%	9,189	IT Services & Maintenance		68,634
		Sewer - 12%	9,189	Internet Line		5,350
		Irrigation - 4%	3,063	IT Equipment & Supplies		5,890
<b>Admin Assist/Fin Cord Salary &amp; Benefits</b>	90,930	Admin - 46%	41,828	Advertising/Public Notice		2,500
		Water - 17%	15,458	Office Equipment L&M		1,500
		Gas - 17%	15,458	Printing Services		4,000
		Sewer - 17%	15,458	Bank Service Charges		1,500
		Irrigation - 3%	2,728	Uniforms		6,000
<b>PW Director Salary &amp; Benefits</b>	115,245	Public Works - 45%	51,860	Office Supplies		4,000
		Water - 18%	20,744	Postage		5,000
		Gas - 18%	20,744	<b>Total</b>		<b>327,635</b>
		Sewer - 15%	17,287			
		Irrigation - 4%	4,610	<b>2026 General Services Allocation</b>		
<b>Foreman</b>	88,937	Public Works - 45%	40,022	Administration	37%	121,225
		Water - 18%	16,009	Public Work (Streets&Parks)	16%	52,422
		Gas - 18%	16,009	Public Safety	20%	65,527
		Sewer - 15%	13,341	<b>Irrigation</b>	<b>2%</b>	<b>6,553</b>
		Irrigation - 4%	3,557	<b>Sewer</b>	<b>5%</b>	<b>16,382</b>
<b>MW I (1 FTE)</b>	60,524	Public Works - 45%	27,236	<b>Gas</b>	<b>10%</b>	<b>32,764</b>
		Water - 18%	10,894	<b>Water</b>	<b>10%</b>	<b>32,764</b>
		Gas - 18%	10,894	<b>Total</b>	<b>100%</b>	<b>327,635</b>
		Sewer - 15%	9,079			
		Irrigation - 4%	2,421	<b>Enterprise General Service Allocation</b>	<b>27%</b>	<b>88,462</b>
<b>MW II (2 FTE)</b>	153,046	Public Works - 45%	68,871			
		Water - 18%	27,548	<b>2026 Enterprise Salary &amp; Benefit Allocation</b>		
		Gas - 18%	27,548	Admin (non-Enterprise)		241,607
		Sewer - 15%	22,957	<b>Admin (Enterprise)</b>		<b>182,288</b>
		Irrigation - 4%	6,122	Public Works (non-Enterprise)		187,989
<b>Total:</b>	<b>841,647</b>		<b>841,647</b>	<b>Public Works (Enterprise)</b>		<b>229,764</b>
				<b>Total:</b>		<b>841,647</b>
<b>Water</b>			<b>130,609</b>	<b>Water</b>		<b>130,609</b>
<b>Gas</b>			<b>130,609</b>	<b>Gas</b>		<b>130,609</b>
<b>Sewer</b>			<b>118,077</b>	<b>Sewer</b>		<b>118,077</b>
<b>Irrigation</b>			<b>32,757</b>	<b>Irrigation</b>		<b>32,757</b>



## Town of Ignacio 2026 Revenues by Fund

General	\$3,738,939
Water	\$345,074
Gas	\$607,212
Sewer	\$570,155
Irrigation	\$54,261
Capital Improvements	\$636,008
Conservation Trust	\$39,500
Economic Development	\$102,135
<b>TOTAL:</b>	<b>\$6,093,284</b>





# Town of Ignacio 2026 Expenses by Fund

General	\$2,321,325
Water	\$339,390
Gas	\$625,273
Sewer	\$646,809
Irrigation	\$51,940
Capital Improvements	\$542,957
Conservation Trust	\$42,000
Economic Development	\$92,135
<b>TOTAL:</b>	<b>\$4,661,829</b>

