

General Fund

DESCRIPTION	2024 ACTUALS	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
<b>BEGINNING FUND BALANCE</b>					
UNASSIGNED	19,739,414	15,969,055	16,804,935	16,804,935	15,752,316
WILDLIFE MITIGATION	277,761	297,761	328,546	328,546	371,771
ENHANCEMENT FUND	18,851	78,851	90,051	90,051	150,051
EMERGENCY RESERVE	575,000	575,000	728,000	728,000	728,000
RIVER DANCE - BOAT RAMP	195,287	195,287	195,287	195,287	195,287
NONSPENDABLE	-	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>20,806,313</b>	<b>17,115,954</b>	<b>18,146,819</b>	<b>18,146,819</b>	<b>17,197,425</b>
<b>PROPERTY TAXES</b>					
CURRENT PROPERTY TAXES	1,221,220	1,402,103	1,365,177	1,402,103	1,627,330
DELINQUENT TAXES	299	500	16,862	16,862	500
SPECIFIC OWNERSHIP	51,684	45,000	40,648	44,343	45,000
<b>TOTAL PROPERTY TAXES</b>	<b>1,273,203</b>	<b>1,447,603</b>	<b>1,422,687</b>	<b>1,463,308</b>	<b>1,672,830</b>
<b>OTHER TAXES</b>					
SALES TAX	10,112,275	10,347,789	10,222,976	11,152,337	11,263,861
COUNTY SALES TAX	392,714	410,262	416,478	454,340	458,883
CIGARETTE TAX	728,373	500,000	646,955	705,769	846,923
FRANCHISE FEES	317,849	400,000	308,888	336,969	336,969
BAG FEE	452	250	543	592	592
REAL ESTATE TRANSFER TAX	1,328,772	1,075,000	1,524,448	1,663,034	1,496,731
USE TAX - BUILDING CONSTRUCT.	255,934	137,150	216,267	220,000	228,800
<b>TOTAL OTHER TAXES</b>	<b>13,136,370</b>	<b>12,870,451</b>	<b>13,336,555</b>	<b>14,533,042</b>	<b>14,632,759</b>
<b>LICENSES &amp; PERMITS</b>					
LIQUOR LICENSE	3,279	4,000	1,086	1,086	4,000
BUSINESS LICENSES	33,328	25,000	17,705	17,705	16,000
CONTRACTORS LICENSE	480	500	6,160	6,160	4,000
RIGHT OF WAY PERMITS	4,803	5,000	3,308	3,308	2,000
TOBACCO LICENSE	-	-	50	50	50
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>41,889</b>	<b>34,500</b>	<b>28,309</b>	<b>28,309</b>	<b>26,050</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
MOTOR VEHICLE TAX	43,450	40,000	33,129	36,141	38,000
HIGHWAY USERS TAX	386,929	325,320	332,568	332,568	410,986
ROAD & BRIDGE LEVY RETURN	195,729	181,552	188,162	188,162	188,162
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>626,108</b>	<b>546,872</b>	<b>553,860</b>	<b>556,872</b>	<b>637,148</b>

General Fund

DESCRIPTION	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
<b>CHARGE FOR SERVICES</b>					
COPY FEES	496	350	-	-	-
PASSPORTS	65,927	70,000	53,816	58,708	58,708
<b>TOTAL CHARGE FOR SERVICES</b>	<b>66,423</b>	<b>70,350</b>	<b>53,816</b>	<b>58,708</b>	<b>58,708</b>
<b>COMMUNITY DEVELOPMENT REVENUES</b>					
BUILDING PERMIT FEES	528,261	334,661	460,996	500,000	360,792
ELECTRICAL PERMITS	40,010	22,000	34,183	37,291	25,255
SIGN PERMIT FEE	-	90	60	30	30
MECHANICAL PERMITS	38,787	25,000	27,832	30,362	14,431
PLUMBING PERMITS	24,852	17,000	19,319	21,075	18,039
GRADING PERMIT FEES	724	-	225	245	-
CAMPING FEES	7,411	7,000	8,611	9,394	9,000
INSPECTIONS - EAGLE	14,365	-	170	170	-
ANNEXATION FEES	-	1,250	-	-	-
SUBDIVISION FEES	14,390	1,500	2,100	2,291	1,500
GYPSPUM FIRE IMPACT FEES	8,566	2,090	1,658	2,000	1,084
EAGLE FIRE PROTECTION FEES	635	1,950	669	1,750	1,000
VAR./ZONING/SU PERMITS	1,450	600	1,200	1,500	600
ADU PERMITS	500	1,000	2,250	2,750	1,000
LAND DEDICATION	115,393	-	-	-	-
ENGINEERING PROJECT FEE	15,950	9,300	8,450	9,000	11,300
WEED REMOVAL REIMBURSEMENT	-	2,000	-	-	-
SNOW REMOVAL FINES	-	100	-	-	100
REIMBURSABLES - SUBDIVISIONS	156,989	125,000	101,217	110,419	75,000
SUBDIVISION REC FEES	11,000	40,500	11,500	12,545	15,500
.1 WILDLIFE IMPACT FEE	50,785	35,000	39,623	43,225	33,000
AIRPORT GATEWAY DRB	3,175	1,250	5,581	6,089	3,300
EAGLE COUNTY - RECYCLING REIM	1,000	1,500	1,125	1,500	1,500
<b>TOTAL COMM. DEV. REVENUES</b>	<b>1,033,243</b>	<b>627,291</b>	<b>725,643</b>	<b>790,135</b>	<b>570,931</b>
<b>MUNICIPAL COURT REVENUES</b>					
ANIMAL CONTROL REVENUE	2,340	5,000	-	-	-
TRAFFIC VIOLATIONS	104,288	125,000	7,913	8,632	8,632
PARKING VIOLATIONS	1,923	4,000	452	493	1,000
COURT REVENUE	-	-	113,077	123,357	123,357
COURT MISC.	-	-	2,351	2,565	2,565
ZONING VIOLATIONS	-	100	-	-	100
<b>TOTAL MUNICIPAL COURT REV.</b>	<b>108,551</b>	<b>134,100</b>	<b>123,793</b>	<b>135,047</b>	<b>135,654</b>
<b>INTEREST REVENUES</b>					
INTEREST	1,117,704	313,229	1,027,921	1,121,368	218,000
<b>TOTAL INTEREST</b>	<b>1,117,704</b>	<b>313,229</b>	<b>1,027,921</b>	<b>1,121,368</b>	<b>218,000</b>

General Fund

DESCRIPTION	2024 ACTUALS	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
ENHANCEMENT FUND - HOLY CROSS	71,200	60,000	7,689	60,000	60,000
CONCERT TICKETS	43,022	52,757	53,984	53,984	50,000
EVENT SPONSORSHIPS	55,250	36,000	53,250	53,250	60,000
5K RUN/WALK	2,052	1,800	3,015	3,015	1,500
VENDOR BOOTHS	5,895	3,500	4,100	4,100	3,500
COMMUNITY EVENTS SPONSORSHIPS	15,000	25,000	14,000	14,000	-
<b>TOTAL CONTRIBUTIONS &amp; DONATIONS</b>	<b>199,004</b>	<b>179,057</b>	<b>136,038</b>	<b>188,349</b>	<b>175,000</b>
<b>MISCELLANEOUS</b>					
MISCELLANEOUS INCOME	32,314	4,127,500	124,157	125,000	3,360,000
<i>(COOLEY MESA PROJECT - EC FUNDING - 3,225,000.)</i>	3,225,000				
<i>(RECYCLE CENTER RELOCATION - EC FUNDING - 75,000)</i>	75,000				
<i>(VARIOUS OTHER MISC REVENUE -50,000)</i>	50,000				
<i>(SPORTS COMPLEX INFIELD RESTORATION REIMB - 10,000)</i>	10,000				
GRANT REVENUE	-	-	33,917	50,000	1,250,000
<i>(EAI PLANNING AND PRELIMINARY DESIGN GRANT- 1,250,000)</i>	1,250,000				
SITE-LEASE AGREEMENTS	74,078	100,000	68,601	74,837	80,000
SEVERANCE TAX	971	-	88	96	-
RETURNED CHECK FEE	276	-	3,059	3,337	-
DEVELOPMENT CONTRIBUTIONS		79,000	79,877	79,877	-
INSURANCE REIMBURSEMENT	33,265	-	-	-	-
TRAFFIC IMPACT FEE	773,214	1,215,796	1,449,550	1,449,550	1,314,138
LAW ENFORCEMENT FEE	43,250	71,061	71,061	71,061	81,000
FACILITY RENTALS	1,050	60,000	2,500	2,913	60,000
ANNEX RENTAL		-	21,600	21,600	21,600
SALE OF ASSETS	564,533	-	116,856	116,856	3,000
<b>TOTAL MISCELLANEOUS</b>	<b>1,522,951</b>	<b>5,653,357</b>	<b>1,971,265</b>	<b>1,995,128</b>	<b>6,169,738</b>
<b>TOTAL REVENUE</b>	<b>19,126,446</b>	<b>21,878,310</b>	<b>19,381,012</b>	<b>20,871,766</b>	<b>24,298,318</b>

General Fund

DESCRIPTION EXPENDITURES	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
<b>ADMINISTRATIVE</b>					
SALARIES - ADMIN	1,100,334	1,164,904	943,324	1,066,366	1,200,976
OVERTIME	1,747	2,500	1,773	2,004	2,500
HEALTH INSURANCE	224,190	193,700	149,693	169,218	227,210
FICA	77,137	86,785	67,683	76,512	89,659
RETIREMENT	75,305	93,192	65,658	74,222	96,078
UNEMPLOYMENT INSURANCE	2,245	2,500	2,089	2,362	2,500
WORKMEN'S COMP	14,577	12,500	18,895	18,895	15,000
EAP	1,650	2,030	-	-	10,000
PROFESSIONAL DEVELOPMENT	27,657	55,500	27,245	29,722	55,500
RECRUITMENT	1,550	4,500	261	285	4,500
DUES & SUBSCRIPTIONS	38,142	42,502	26,302	28,693	37,452
AUDIT	44,000	61,800	47,250	47,250	59,300
ELECTIONS	5,859	38,000	12,000	12,000	31,000
POSTAGE/METER RENTAL	16,150	18,000	15,861	17,303	19,500
RECORDING FEES	3,306	5,000	2,850	3,109	6,000
MARKETING AND COMMUNICATIONS	33,577	50,000	28,971	31,605	45,500
COPIER LEASE	18,639	16,250	14,844	16,194	16,250
COMPUTER SUPPORT/SOFTWARE	449,980	503,976	376,740	410,989	613,164
WELLNESS, EMPLOYEE ENGAGEMENT AND RECOGNITION	20,000	20,000	21,681	31,152	25,000
PUBLIC RELATIONS	6,000	13,241	6,853	7,000	6,000
PROFESSIONAL SERVICES	130,330	93,500	109,211	109,211	93,500
JANITORIAL SERVICES	40,180	51,200	38,131	41,597	53,200
BUILDING & GROUNDS	24,256	12,550	26,810	29,247	14,550
GAS, TIRES, MAINTENANCE	115,819	115,000	69,982	76,343	115,000
PUBLICATIONS-LEGAL ADS	263	1,000	-	-	1,000
INSURANCE	384,984	428,015	381,849	381,849	459,303
OFFICE SUPPLIES	22,632	24,000	22,212	24,231	24,000
UTILITIES (GAS & ELECTRIC)	101,503	120,000	92,723	101,153	120,000
TELEPHONE/INTERNET	43,667	27,559	44,828	48,904	55,153
OFFICE EQUIPMENT	2,184	3,000	1,310	1,429	3,000
CAPITAL	71,154	120,000	114,096	120,000	25,000
TECHNOLOGY EQUIPMENT	94,760	144,158	86,199	94,036	91,608
CONTRIBUTIONS	2,500	9,000	-	-	9,000
COMMUNITY CONTRIBUTIONS	2,000	-	200	200	-
EDUCATIONAL/ YOUTH/ GYPSUM SCHOOLS	2,000	4,250	-	2,250	4,250
COMMUNITY PROGRAM PARTNERS	122,702	112,814	119,231	119,231	188,250
RESTITUTION	603	1,000	-	-	1,000
TREASURERS FEES	29,532	29,450	24,621	26,860	26,860
<b>TOTAL ADMINISTRATION</b>	<b>3,360,353</b>	<b>3,676,136</b>	<b>2,961,378</b>	<b>3,221,422</b>	<b>3,847,763</b>
<b>STAND ALONE ADMINISTRATION</b>					
ATTORNEY	231,426	240,000	140,292	153,045	200,000
LAND ACQUISITIONS	3,786	735,000	562,553	592,553	100,000
<b>TOTAL STAND ALONE ADMIN.</b>	<b>235,213</b>	<b>975,000</b>	<b>702,845</b>	<b>745,599</b>	<b>300,000</b>

General Fund

DESCRIPTION	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
<b>COMMUNITY DEVELOPMENT</b>					
SALARY - ADMIN, PLANNING, BLDG. CODE ENF., ENG.	1,091,885	1,125,274	998,329	1,128,546	1,190,616
OVERTIME	2,066	4,000	2,707	2,953	4,000
HEALTH INSURANCE	222,976	210,660	225,756	255,202	293,483
BENEFITS - FICA	78,466	83,833	73,437	80,113	88,701
RETIREMENT	69,195	90,022	75,770	82,658	95,249
UNEMPLOYMENT INSURANCE	2,051	1,750	1,920	2,094	2,094
WORKMEN'S COMP	14,465	13,000	-	-	13,000
PROFESSIONAL SERVICES	5,188	8,000	-	-	28,000
PROFESSIONAL DEVELOPMENT	-	-	-	-	-
GIS CONTRACT FOR SERVICES	1,655	7,000	240	262	7,000
DESIGN REVIEW (AIRPORT GATEWAY & MARKET DIST.)	2,400	6,500	6,850	7,473	6,500
REIMBURSABLES - DEVELOPER	162,867	125,000	87,268	87,268	75,000
WEED REMOVAL	-	2,000	-	-	-
OFFICE EQUIP MAINT.	-	2,400	-	-	2,400
CAPITAL OUTLAY	28,802	35,600	32,434	35,600	-
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,682,032</b>	<b>1,715,038</b>	<b>1,519,767</b>	<b>1,682,170</b>	<b>1,806,044</b>
<b>ENFORCEMENT SERVICES</b>					
LAW ENFORCEMENT CONTRACT	1,351,093	1,484,330	1,113,246	1,484,330	2,560,733
ANIMAL CONTROL CONTRACT	98,040	98,040	81,700	98,040	98,040
CRIME PREVENTION & PUBLIC RELATIONS	11,000	4,000	3,000	4,000	3,000
MUNICIPAL COURT	16,289	24,000	25,376	27,682	30,000
CAPITAL OUTLAY	-	27,650	20,917	22,819	-
<b>TOTAL ENFORCEMENT SERVICES</b>	<b>1,476,422</b>	<b>1,638,020</b>	<b>1,244,239</b>	<b>1,636,871</b>	<b>2,691,773</b>
<b>PUBLIC WORKS-MAINT. &amp; OPERATIONS</b>					
SALARY - STREETS AND ROADS	1,005,175	1,040,321	833,006	941,659	1,097,539
OVERTIME	12,192	13,000	10,826	12,238	12,911
HEALTH INSURANCE	204,801	303,217	249,127	281,622	323,865
FICA	73,130	77,504	60,241	68,098	81,767
RETIREMENT	64,521	83,226	61,882	67,508	87,803
UNEMPLOYMENT INSURANCE	1,912	1,851	1,575	1,718	1,851
WORKMAN COMP	13,316	7,500	-	7,500	7,500
DUES LICENSES MEMBERSHIPS	329	-	-	-	-
MEETING EXPENSES	420	2,000	-	-	2,000
MEDICAL SERVICES AND EXAMS	5,723	7,000	7,700	8,400	8,820
PROFESSIONAL SERVICES	5,997	20,000	18,572	20,260	20,000
PROFESSIONAL DEVELOPMENT	7,766	-	775	775	-
DEFIB MAINTENANCE	440	4,000	1,704	1,858	4,000
UNCC LOCATES	989	2,500	1,487	1,622	2,500
WEED CONTROL	8,371	5,000	4,441	4,845	5,000
EQUIPMENT MAINTENANCE	95,129	80,000	60,164	65,633	80,000
BUILDING & GROUNDS	66,610	55,000	58,180	63,469	65,000
STREET SIGNS MATERIAL/SUPPLIES	9,597	25,000	18,556	20,243	25,000
CONSUMABLE TOOLS/SMALL EQUIP	3,883	6,500	6,252	6,821	7,500
STREET LIGHTS & SIGNAL - MAINTENANCE	78,124	75,000	60,447	65,942	140,000
COMMUNICATIONS	51,107	15,625	26,088	28,460	18,976
UNIFORMS	7,338	7,500	9,431	10,289	10,803
PERSONAL PROTECTIVE EQUIPMENT	6,459	10,000	4,871	5,314	10,000
EQUIPMENT	25,642	50,000	46,171	50,000	50,000
CAPITAL EQUIPMENT	72,725	602,000	509,990	570,000	90,000
GAS, OIL TIRES	160	-	-	-	-
ROAD MAINTENANCE	343,967	435,600	386,957	435,600	488,400
PUBLIC IMPROVEMENTS	9,266,930	9,564,503	6,933,271	7,533,271	7,951,012
<b>TOTAL PUBLIC WORKS - MAINT.</b>	<b>11,432,751</b>	<b>12,493,847</b>	<b>9,371,713</b>	<b>10,273,144</b>	<b>10,592,247</b>

General Fund

DESCRIPTION	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
<b>PUBLIC WORKS - PARKS</b>					
WAGES	448,886	521,095	443,354	501,183	577,748
OVERTIME	21,848	25,000	12,524	14,157	25,000
HEALTH INSURANCE	91,459	83,127	79,074	89,388	102,797
FICA	35,350	40,684	34,101	38,549	44,905
RETIREMENT	22,650	41,688	21,492	24,295	26,724
UNEMPLOYMENT INSURANCE	924	1,000	892	1,008	1,000
WORKMAN COMP	5,947	5,000	2,709	2,955	5,000
AMPHITHEATER MAINTENANCE	13,970	25,000	-	-	20,000
OTHER CONTRACTED SERVICES	5,878	5,878	6,350	6,350	6,000
PORT-O-LET RENTAL	7,045	6,000	5,960	6,502	6,000
MOSQUITO CONTROL	24,609	25,347	25,347	25,347	26,108
EQUIPMENT MAINTENANCE	17,584	20,000	16,902	18,439	20,000
CONSUMABLE TOOL/SMALL EQUIP.	1,571	2,000	1,562	1,704	2,000
PERSONAL PROTECTIVE EQUIPMENT	2,185	3,000	3,168	3,456	3,000
EQUIPMENT	20,338	31,850	21,794	23,776	115,500
GRC - OPERATIONS	183,709	230,588	183,709	230,588	272,000
GRC - CAPITAL	50,000	175,000	175,000	175,000	375,000
CAPITAL OUTLAY PARKS	333,381	529,100	523,098	529,100	66,110
TECHNOLOGY EQUIPMENT	-	-	3,686	3,686	4,000
AMPHITHEATER FURNISHINGS	-	3,000	-	-	1,000
PARKS MAINTENANCE	58,565	60,000	40,002	43,638	60,000
GRC - GCGC POOL CAPITAL	-	7,500	-	-	7,500
BASEBALL FIELD - HIGH SCHOOL	925	1,000	1,528	1,667	-
PICKLEBALL	2,644	11,000	4	4	11,000
DRY LAKE MX PARK	18,540	13,000	9,059	13,000	10,000
TRANSFER TO PARKS & RECREATION	725,000	872,000	381,000	745,000	758,000
<b>TOTAL PARKS</b>	<b>2,093,006</b>	<b>2,738,857</b>	<b>1,992,314</b>	<b>2,498,792</b>	<b>2,546,391</b>
<b>SPECIAL EVENTS</b>					
PROFESSIONAL SERVICES	57,580	62,000	41,153	62,000	62,000
EASTER EGG HUNT	5,845	5,500	5,447	5,447	5,500
HOLIDAY EVENTS	3,663	5,000	300	5,000	5,000
ADVERTISING ALL EVENTS	47,685	55,000	43,428	52,000	55,000
COMMUNITY CONCERTS	53,856	55,000	54,029	55,000	43,200
NEW YEARS EVE	21,294	22,500	202	22,500	27,500
FALL FESTIVAL	9,765	10,500	8,334	10,500	10,500
4TH OF JULY	29,236	29,000	27,019	27,019	33,000
TOWN CLEAN UP	10,870	12,000	10,715	10,715	17,500
EVENT EQUIPMENT	3,091	5,000	887	900	3,000
<b>TOTAL SPECIAL EVENTS</b>	<b>242,885</b>	<b>261,500</b>	<b>191,513</b>	<b>251,081</b>	<b>262,200</b>

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<b>GYPSUM DAZE</b>					
CONCERT PRODUCTION	53,638	50,000	51,243	51,243	55,000
CONCERT	143,640	150,000	122,500	122,500	150,000
CATERING GYPSUM DAZE	7,500	18,000	25,627	25,627	24,000
CHILDRENS ENT. GYPSUM DAZE	70,061	95,900	95,796	95,796	93,500
MISCELLANEOUS GYPSUM DAZE	53	500	563	563	500
PARADE GYPSUM DAZE	1,312	1,200	1,239	1,239	1,200
SECURITY - GYPSUM DAZE	28,084	28,200	33,157	33,157	30,200
TALENT SHOW - GYPSUM DAZE	1,477	1,500	706	706	1,500
TENTS/TABLES/CHAIRS - GYPSUM DAZE	14,624	14,000	10,193	10,193	12,000
PORT-O-LET - GYPSUM DAZE	6,000	6,000	5,990	6,000	6,000
VOLUNTEER EXPENSES - GYPSUM DAZE	10,463	9,800	7,266	9,000	9,500
5K RUN/WALK - GYPSUM DAZE	3,437	7,000	2,863	2,863	5,500
HORSESHOE TOURNAMENT	475	550	153	153	550
TRAP SHOOT	-	2,000	-	2,000	2,000
JALAPENO PEPPER CONTEST	1,010	1,000	1,024	1,024	1,000
CAR SHOW	10,000	10,000	10,000	10,000	10,000
PICKLEBALL	350	400	350	350	400
ENTERTAINER EXPENSES	7,145	10,000	8,301	8,301	10,000
GD COLLATERAL/PRINTING	936	6,000	6,727	6,727	6,000
VIP EVENT	14,883	800	1,068	1,068	800
<b>TOTAL GYPSUM DAZE</b>	<b>375,088</b>	<b>412,850</b>	<b>384,765</b>	<b>388,509</b>	<b>419,650</b>
<b>ECONOMIC DEVELOPMENT</b>					
ECONOMIC DEVELOPMENT	137,650	245,000	146,475	195,000	190,000
TRANSFER TO SEWER FUND	390,905	473,857	473,857	473,857	562,976
TRANSFER TO WATER FUND	355,434	450,500	450,500	450,500	471,374
RECYCLING CENTER	4,200	4,200	4,215	4,215	4,200
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>888,189</b>	<b>1,173,557</b>	<b>1,075,047</b>	<b>1,123,572</b>	<b>1,228,551</b>
<b>TOTAL EXPENDITURES</b>	<b>21,785,939</b>	<b>25,084,804</b>	<b>19,443,581</b>	<b>21,821,160</b>	<b>23,694,619</b>
REVENUES OVER(UNDER) EXPD.	(2,659,494)	(7,477,994)	(62,569)	(949,394)	603,699
<b>TOTAL FUND BALANCES</b>	<b>18,146,819</b>	<b>9,637,960</b>	<b>18,084,250</b>	<b>17,197,425</b>	<b>17,801,124</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
UNASSIGNED	16,804,935	8,396,061	16,695,055	15,752,316	16,263,016
ASSIGNED RESERVES	-	-	-	-	-
COMMITTED WILDLIFE MITIGATION RESERVES	328,546	332,761	368,169	371,771	404,771
<b>RESTRICTED FUND BALANCES</b>					
ENHANCEMENT FUND	90,051	138,851	97,740	150,051	210,051
EMERGENCY RESERVE	728,000	575,000	728,000	728,000	728,000
RIVER DANCE - BOAT RAMP	195,287	195,287	195,287	195,287	195,287
NONSPENDABLE	-	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>18,146,819</b>	<b>9,637,960</b>	<b>18,084,250</b>	<b>17,197,425</b>	<b>17,801,124</b>

Conservation Trust Fund

DESCRIPTION	2024 Actual	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
<b>RESTRICTED BALANCE JANUARY 1</b>	38,732	64,383	38,732	38,732	89,232
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
LOTTERY - STATE OF COLORADO	48,695	50,000	39,743	50,000	50,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>48,695</b>	<b>50,000</b>	<b>39,743</b>	<b>50,000</b>	<b>50,000</b>
<b>MISCELLANEOUS</b>					
INTEREST	3,136	500	-	500	500
<b>TOTAL MISCELLANEOUS</b>	<b>3,136</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>TOTAL REVENUES</b>	<b>51,832</b>	<b>50,500</b>	<b>39,743</b>	<b>50,500</b>	<b>50,500</b>
<b>EXPENDITURES</b>					
PARKS & RECREATION	25,064	55,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>25,064</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
REVENUES OVER(UNDER) EXPD.	26,768	(4,500)	39,743	50,500	50,500
<b>TOTAL RESTRICTED BALANCE</b>	<b>65,500</b>	<b>59,883</b>	<b>78,475</b>	<b>89,232</b>	<b>139,732</b>

**Parks and Recreation**

DESCRIPTION	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
BALANCE JANUARY 1 UNASSIGNED	45,036	45,958	67,150	67,150	69,016
TOTAL FUND EQUITY	<u>45,036</u>	<u>45,958</u>	<u>67,150</u>	<u>67,150</u>	<u>69,016</u>
<b>GOLF COURSE</b>					
GREEN FEES	750,825	802,500	830,817	830,817	840,000
PUNCH PASSES	234,225	225,000	227,500	227,500	225,000
ANNUAL PASSES	202,300	225,551	235,960	235,960	300,000
TOURNAMENT ENTRIES	88,472	80,000	107,913	107,913	80,000
MERCHANDISE	139,417	100,000	139,740	146,000	145,000
OTHER REVENUE	16,700	42,000	2,682	8,982	42,000
LESSONS	6,400	6,000	6,335	6,233	6,000
PROSHOP - HANDICAPS	6,345	2,000	7,350	7,350	7,000
PROSHOP OTHER	-	2,800	25,622	31,622	2,800
DRIVING RANGE	60,160	45,000	54,311	54,311	55,000
<b>TOTAL GOLF COURSE REVENUE</b>	<b><u>1,504,844</u></b>	<b><u>1,530,851</u></b>	<b><u>1,638,230</u></b>	<b><u>1,656,688</u></b>	<b><u>1,702,800</u></b>
<b>INTEREST</b>					
INTEREST	362	1,500	2,175	2,373	2,000
<b>TOTAL INTEREST</b>	<b><u>362</u></b>	<b><u>1,500</u></b>	<b><u>2,175</u></b>	<b><u>2,373</u></b>	<b><u>2,000</u></b>
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
GYPSUM CREEK GRILL 5% - CARTS	648	-	-	-	-
RESTAURANT RENTAL	36,761	65,125	72,062	78,614	70,000
TRANSFER FROM GENERAL FUND	725,000	872,000	381,000	745,000	758,000
INSURANCE REIMBURSEMENT	78,067	-	-	-	-
UTILITY REIMBURSEMENT	17,200	-	-	-	-
<b>TOTAL CONTRIBUTIONS/ DONATIONS</b>	<b><u>857,676</u></b>	<b><u>937,125</u></b>	<b><u>453,062</u></b>	<b><u>823,614</u></b>	<b><u>828,000</u></b>
<b>TOTAL REVENUES</b>	<b>2,362,882</b>	<b>2,469,476</b>	<b>2,093,468</b>	<b>2,482,675</b>	<b>2,532,800</b>
<b>EXPENDITURES</b>					
<b>PARKS EXPENDITURES</b>					
DEBT SERVICE - TRUIST FINANCE - PRINCIPAL	172,393	180,015	180,015	180,015	182,970
DEBT SERVICE - TRUIST FINANCE - INTEREST	27,947	23,637	23,637	23,637	19,136
<b>TOTAL PARKS EXPENDITURES</b>	<b><u>200,340</u></b>	<b><u>203,652</u></b>	<b><u>203,652</u></b>	<b><u>203,652</u></b>	<b><u>202,106</u></b>

**Parks and Recreation**

DESCRIPTION	2024 ACTUALS	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
<b>GOLF COURSE EXPENDITURES</b>					
<b>PRO SHOP EXPENDITURES</b>					
SALARIES	330,382	335,050	290,213	316,596	342,009
OVERTIME	4,365	5,000	5,495	5,995	5,000
HEALTH INSURANCE	67,314	14,098	12,042	13,136	15,107
FICA TAXES	24,593	25,334	22,291	24,317	25,852
RETIREMENT	14,974	17,364	14,368	15,674	18,899
UNEMPLOYMENT INSURANCE	643	500	583	636	500
EDUCATION & SEMINARS	2,161	3,000	117	128	6,000
DUES & SUBSCRIPTIONS	7,194	7,500	7,121	7,200	7,500
PROFESSIONAL SERVICES	6,511	8,232	4,931	5,380	8,232
BUILDING REPAIRS	96,474	50,000	25,300	40,000	40,000
MASTER PLAN CLUB HOUSE	7,090	80,000	72,400	80,000	-
EQUIPMENT MAINTENANCE	2,175	-	-	-	4,500
SUPPLIES	2,433	2,500	1,251	1,365	2,500
UNIFORMS/LAUNDRY	3,041	-	1,378	1,503	4,500
PRINTING & PAPER	565	3,000	559	610	1,200
RENTAL CLUBS	9,659	7,000	6,345	8,385	7,000
COST OF ITEMS FOR RESALE	90,415	85,000	109,489	109,489	85,000
TECHNOLOGY EQUIPMENT	46,286	21,810	34,611	34,611	24,520
<b>TOTAL PRO SHOP</b>	<b>716,274</b>	<b>665,388</b>	<b>608,494</b>	<b>665,024</b>	<b>598,319</b>
<b>DRIVING RANGE OPERATIONS</b>					
EQUIPMENT REPAIRS & MAINT.	2,601	7,000	3,648	3,979	24,000
RANGE BALLS	7	14,000	11,977	13,000	14,000
MISC	-	1,000	-	2,000	1,000
<b>TOTAL DRIVING RANGE</b>	<b>2,608</b>	<b>22,000</b>	<b>15,625</b>	<b>18,979</b>	<b>39,000</b>
<b>CART DEPARTMENT</b>					
SALARIES	110,591	161,972	122,932	134,108	141,484
OVERTIME	3,567	4,000	2,681	2,925	4,000
FICA TAXES	8,733	12,365	9,609	10,482	10,839
UNEMPLOYMENT INSURANCE	228	500	251	274	500
SUPPLIES	73	-	-	-	-
BUILDING REPAIRS & MAINTENANCE	5,005	5,000	1,737	1,737	3,500
EQUIPMENT REPAIRS & MAINT	4,214	5,000	5,200	5,200	12,000
TIRES & BATTERIES	1,227	1,000	-	-	500
GAS	9,330	8,500	9,174	9,174	8,500
CART/CLUB CAR/NNB LEASE	46,620	83,200	85,135	92,875	83,200
<b>TOTAL CART DEPARTMENT</b>	<b>189,588</b>	<b>281,537</b>	<b>236,720</b>	<b>256,775</b>	<b>264,522</b>

**Parks and Recreation**

DESCRIPTION	2024 ACTUALS	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
<b>COURSE MAINTENANCE</b>					
SALARIES	417,107	385,855	381,730	410,000	482,550
OVERTIME	4,600	5,000	1,452	1,584	5,000
HEALTH INSURANCE	84,984	76,491	64,772	70,661	81,260
FICA TAXES	30,921	29,119	28,238	30,805	36,322
RETIREMENT	16,582	19,110	16,481	17,980	21,678
UNEMPLOYMENT INSURANCE	808	750	738	805	750
DUES & SUBSCRIPTIONS	3,097	4,000	3,198	4,000	4,000
BUILDING REPAIRS & MAINTENANCE	8,771	6,000	3,846	9,000	6,000
EQUIPMENT RENTAL TEMPORARY	10,587	9,500	11,713	11,713	12,000
EQUIPMENT REPAIRS & MAINT	29,995	30,000	27,411	30,000	40,000
CHEMICALS	10,966	14,000	15,664	14,000	14,000
FERTILIZER	25,188	35,000	35,000	35,000	35,000
SUPPLIES	6,376	8,000	5,339	5,824	8,000
GAS, OIL & LUBE	26,645	25,000	18,602	27,904	25,000
GOLF COURSE SUPPLIES-SET UP	608	-	255	255	-
SAND, SOIL & GRAVEL	12,078	15,000	16,874	17,000	15,000
SEED & SOD	16,416	9,000	8,180	8,923	14,000
UNIFORMS & LAUNDRY	3,640	3,400	1,927	2,102	3,400
SMALL TOOLS & EQUIPMENT	5,012	7,000	6,140	6,698	10,000
IRRIGATION REPAIRS	5,021	7,500	6,061	6,061	7,500
LANDSCAPING	14,345	20,000	3,276	3,574	10,000
COURSE MAINTENANCE	10,094	18,000	6,944	7,575	23,000
IRRIGATION-MAINTENANCE	16,677	15,000	3,050	3,327	15,000
GAS-MAINTENANCE	866	1,500	584	637	1,500
WATER-GYPSUM CREEK/SKY LEGEND	3,554	5,000	1,338	5,000	-
<b>TOTAL COURSE MAINTENANCE</b>	<b>764,939</b>	<b>749,226</b>	<b>668,813</b>	<b>730,428</b>	<b>870,961</b>
<b>GENERAL ADMINISTRATION</b>					
ADVERTISING & PROMOTIONS	30,991	36,000	32,813	36,000	36,000
WORKMANS COMP	5,526	10,000	9,627	9,627	10,000
CABLE TV	2,109	3,000	2,694	2,694	3,000
CELL PHONE CHARGES	3,594	3,975	3,216	3,508	3,975
DISCOUNT CHARGES-M.C./VISA	24,538	24,667	34,962	38,140	24,667
ENTERTAINMENT & PROMOTIONS	2,285	2,500	1,163	1,269	3,000
COMPUTER SUPPORT/SOFTWARE	37,883	16,830	18,149	19,799	21,430
SANITATION RENTAL	30	4,913	600	600	-
TELEPHONE/INTERNET	4,332	-	3,071	3,350	5,113
SECURITY	5,913	600	2,562	2,795	5,500
POSTAGE/SHIPPING	506	14,000	115	126	600
JANITORIAL/SUPPLIES	14,525	7,300	14,565	14,750	14,750
SUPPLIES	599	11,000	1,202	1,312	7,300
TOURNAMENT EXPENDITURES	15,340	5,000	15,848	15,848	11,000
EQUIPMENT REPAIR & MAINTENANCE	4,107	500	40	44	5,000
MISCELLANEOUS	107	26,000	244	500	500
UTILITIES	23,644	13,000	35,769	39,020	26,000
GAS-FACILITY-GOLF COURSE	8,973	-	8,589	9,369	13,000
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>185,001</b>	<b>182,285</b>	<b>185,228</b>	<b>198,751</b>	<b>190,835</b>

Parks and Recreation

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DESCRIPTION	2024 ACTUALS	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
CAPITAL IMPROVEMENTS	282,016	407,200	378,928	407,200	364,320
TOTAL CAPITAL IMPROVEMENTS	<b>282,016</b>	<b>407,200</b>	<b>378,928</b>	<b>407,200</b>	<b>364,320</b>
TOTAL PARK EXPENDITURES	<b>2,340,767</b>	<b>2,511,287</b>	<b>2,297,460</b>	<b>2,480,809</b>	<b>2,530,063</b>
REVENUE OVER(UNDER)EXPENSES	22,114	(41,812)	(203,992)	1,866	2,737
<b>TOTAL UNASSIGNED FUND BALANCE</b>	<b>67,150</b>	<b>4,146</b>	<b>(136,842)</b>	<b>69,016</b>	<b>71,754</b>

**Water Fund**

DESCRIPTION	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
BALANCE JANUARY 1	7,224,996	7,821,594	9,108,855	9,108,855	7,906,427
<b>CHARGE FOR SERVICES</b>					
WATER USERS FEES	2,599,263	2,485,878	2,373,416	2,723,082	3,077,083
HYDRANT REVENUE	280	-	-	-	-
WATER TAP FEES	986,030	797,560	523,120	797,560	1,004,800
WATER DEDICATION FEES	459,497	346,500	215,760	350,000	616,800
TAPPING INSPECTION FEE	-	5,062	7,350	7,200	5,062
RAW WATER LEASE AGREEMENT	571	10,000	15,457	13,500	10,000
<b>TOTAL CHARGE FOR SERVICES</b>	<b>4,045,640</b>	<b>3,645,000</b>	<b>3,135,103</b>	<b>3,891,342</b>	<b>4,713,745</b>
<b>MISCELLANEOUS</b>					
MISCELLANEOUS	12,138	5,000	-	-	5,000
REIMBURSABLE-METERS, YOKES	30,750	35,000	33,367	36,400	35,000
HYDROPOWER GENERATOR	64,652	55,000	44,936	49,021	49,021
TRANSER FROM GENERAL FUND	355,434	450,500	450,500	450,500	471,374
INTEREST INCOME	545,856	50,000	409,392	446,609	50,000
GRANT INCOME	-	-	-	-	1,850,000
<b>TOTAL MISCELLANEOUS</b>	<b>1,008,830</b>	<b>595,500</b>	<b>938,195</b>	<b>982,531</b>	<b>2,460,396</b>
<b>TOTAL REVENUES</b>	<b>5,054,470</b>	<b>4,240,500</b>	<b>4,073,298</b>	<b>4,873,873</b>	<b>7,174,140</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATION EXPENSES</b>					
SALARIES ADMIN	109,353	108,414	66,962	75,696	79,860
OVERTIME	-	200	86	94	200
HEALTH INSURANCE	22,280	25,741	14,806	16,152	18,575
FICA	7,760	6,556	4,869	5,312	6,556
RETIREMENT	7,567	8,673	5,304	5,786	6,389
UNEMPLOYMENT INS.	207	200	129	140	200
WORKMANS COMP	1,449	1,500	303	330	1,500
DUES AND REGISTRATIONS	-	4,084	2,950	4,084	4,160
EAGLE RIVER MONITORING	9,000	9,000	9,000	9,000	9,000
ATTORNEY	134,242	100,000	96,364	105,125	100,000
BLM TANK SITE RIGHT-OF-WAYS	928	950	947	947	950
BILLING EXPENSE	19,844	28,534	32,662	32,100	35,600
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>312,630</b>	<b>293,852</b>	<b>234,383</b>	<b>254,768</b>	<b>262,990</b>

**Water Fund**

DESCRIPTION	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
<b>P.W. - MAINT. AND OPERATIONS</b>					
OPERATIONS SALARY	706,358	706,357	647,602	732,072	787,782
OVERTIME	8,550	20,000	10,569	10,569	20,000
HEALTH INSURANCE	147,414	205,157	180,140	203,637	234,182
FICA	51,753	54,114	48,636	65,109	60,180
RETIREMENT	43,371	56,509	47,392	58,566	63,023
UNEMPLOYMENT INSURANCE	1,353	1,000	1,272	1,387	1,000
WORKMAN COMP	9,585	6,700	6,437	6,437	6,700
PROFESSIONAL DEVELOPMENT	3,467	10,000	2,860	3,120	10,000
POSTAGE	4	1,000	3,847	4,197	1,000
CDPHE LICENSING	1,557	580	2,091	2,091	2,100
ENGINEERING	94,206	148,000	60,847	66,378	118,000
COMPUTER SUPPORT/SOFTWARE	30,728	54,221	100,334	109,455	125,339
WATER TANK OPERATIONS & MAINTENANCE	15,574	40,000	31,294	66,294	30,000
WATER CONTRACTS	39,162	50,000	32,310	35,247	50,000
EQUIPMENT MAINTENANCE	4,856	10,000	11,528	12,576	10,000
VEHICLE MAINTENANCE	8,750	6,000	4,293	4,684	6,000
STANDARD LINE REPAIRS	84,461	150,000	111,711	121,867	150,000
GAS, OIL, TIRES	8,938	15,000	10,221	11,150	15,000
LITTLE G-HYDRO PLANT OPERATIONS	5,626	15,000	2,125	2,318	15,000
INSURANCE	-	-	-	-	1,517
MOSHER PLANT OPERATIONS	79,448	90,000	63,896	69,705	95,000
NORGAARD PLANT OPERATIONS	66,491	140,000	122,686	152,686	97,000
CONSUMABLE TOOLS	2,723	5,000	3,144	3,430	5,000
SADDLERIDGE BOOSTER STATION	460	4,000	2,845	3,104	4,000
LOWER COTTON RANCH	-	-	495	541	500
REDHILL WATER PUMP STATION	543	500	806	880	1,200
ELEC AIRPORT TANK	34,291	38,000	39,631	43,233	49,000
HARDSCRABBLE PUMP STATION	7,571	3,500	3,980	4,341	7,600
MOSHER SPRING MAINTENANCE	5,900	5,000	-	-	5,000
PERSONAL PROTECTIVE EQUIPMENT	3,045	5,000	1,048	1,143	5,000
EQUIPMENT	18,687	15,000	282	15,000	15,000
CAPITAL PURCHASES	343,789	2,978,200	1,360,773	2,900,000	6,341,500
TECHNOLOGY EQUIPMENT	32,421	35,000	33,223	36,243	6,350
HYDRANTS	60,503	60,000	41,244	86,000	80,000
METERS/YOKES	72,561	140,000	105,744	140,000	95,000
WATERLINE SUPPLIES	20,275	10,000	17,341	18,917	20,000
AIRPORT STATION REPAIRS & MAINT.	8,890	10,000	779	849	2,500
GYPSUM CREEK WATER SYSTEM REP/MAIN	30,672	25,000	9,059	25,000	10,000
<b>TOTAL P.W. - MAINT. AND OPERATIONS</b>	<b>2,053,984</b>	<b>5,113,838</b>	<b>3,122,486</b>	<b>5,018,226</b>	<b>8,546,473</b>
<b>DEBT SERVICE &amp; DEPRECIATION</b>					
DEPRECIATION EXPENSE	538,589	538,600	-	538,600	538,600
TRUIST FINANCE-PRINCIPAL	23,783	23,783	-	23,783	24,174
TRUIST FINANCE - INTEREST	3,123	3,123	-	3,123	2,528
CWCB PRINCIPAL	133,962	146,290	-	139,290	146,290
CWCB INTEREST	31,165	18,837	-	25,137	18,837
HYDROPOWER LOAN - PRINCIPAL	39,701	39,701	19,727	39,701	40,699
HYDROPOWER LOAN - INTEREST	33,674	33,674	16,985	33,674	33,724
<b>TOTAL DEBT SERVICE</b>	<b>265,408</b>	<b>265,408</b>	<b>36,713</b>	<b>264,708</b>	<b>266,252</b>
<b>TOTAL EXPENSES</b>	<b>3,170,611</b>	<b>5,673,098</b>	<b>3,393,582</b>	<b>6,076,302</b>	<b>9,614,314</b>
REVENUE OVER(UNDER) EXPENSES	1,883,859	(1,432,598)	679,716	(1,202,429)	(2,440,174)
<b>TOTAL AVAILABLE REVENUES</b>	<b>9,108,855</b>	<b>6,388,996</b>	<b>9,788,571</b>	<b>7,906,427</b>	<b>5,466,253</b>

**Wastewater Fund**

DESCRIPTION	2024 ACTUALS	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
BALANCE JANUARY 1	6,601,970	60,002,665	97,532,139	97,532,139	70,461,925
<b>CHARGE FOR SERVICES</b>					
SEWER USER FEES	2,557,571	3,442,004	3,030,061	3,305,521	4,131,901
SEWER TAP FEES	1,475,007	1,291,500	661,495	721,631	1,492,800
TAPPING INSPECTION FEE	13,800	5,063	750	7,600	5,063
<b>TOTAL CHARGE FOR SERVICES</b>	<b>4,046,378</b>	<b>4,738,567</b>	<b>3,692,306</b>	<b>4,034,752</b>	<b>5,629,764</b>
<b>MISCELLANEOUS</b>					
INTEREST	1,364,691	400,000	2,867,241	3,127,899	1,101,320
MISCELLANEOUS	3,000	-	3,500	-	-
GRANT	31,548	1,000,000	29,145	1,000,000	-
TRANSFER FROM GENERAL FUND	390,905	473,857	473,857	473,857	562,976
LOAN PROCEEDS	90,080,148	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>91,870,292</b>	<b>1,873,857</b>	<b>3,373,743</b>	<b>4,601,756</b>	<b>1,664,296</b>
<b>TOTAL REVENUES</b>	<b>95,916,670</b>	<b>6,612,424</b>	<b>7,066,049</b>	<b>8,636,508</b>	<b>7,294,060</b>
<b>EXPENSES</b>					
<b>ADMINISTRATIVE EXPENSES</b>					
SALARIES - ADMIN	125,236	124,277	80,812	91,353	96,377
OVERTIME	43	200	85	93	200
HEALTH INS - ADMIN	25,517	29,657	17,925	19,555	22,488
FICA - ADMIN	8,871	9,259	5,840	6,371	7,180
RETIREMENT - ADMIN	8,671	9,942	6,406	6,988	7,710
UNEMPLOYMENT INSURANCE	236	225	154	168	168
WORKMANS COMP	1,659	1,100	892	973	1,100
DUES AND REGISTRATIONS	-	3,000	138	3,000	6,000
ATTORNEY	291	-	7,008	7,645	8,000
BILLING EXPENSE	20,474	28,534	34,538	37,678	35,600
JULY OVERFLOW REMEDIATION	-	-	-	-	-
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>190,998</b>	<b>206,194</b>	<b>153,798</b>	<b>173,823</b>	<b>184,823</b>

**Wastewater Fund**

DESCRIPTION	2024 ACTUALS	2025 BUDGET	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
<b>PW - MAINT. AND OPERATIONS</b>					
SALARY	296,910	300,160	232,191	262,477	362,913
OVERTIME	28,627	15,000	27,836	30,366	25,000
HEALTH INSURANCE	60,618	67,364	49,744	54,266	62,406
FICA	23,315	26,449	18,790	20,498	26,856
RETIREMENT	19,717	24,013	18,690	20,389	29,033
UNEMPLOYMENT INSURANCE	609	600	491	536	600
WORKMEN'S COMP	3,941	5,500	-	5,500	5,500
PROFESSIONAL DEVELOPMENT	3,281	4,000	1,160	1,266	4,000
CDPHE LICENSING	5,982	5,500	5,054	5,500	6,500
POSTAGE	93	-	12	13	50
ENGINEERING	5,194	-	3,545	3,867	13,983
<i>(DRONE GIS SURVEY (SPLIT WITH WATER) - \$10K)</i>					
COMPUTER SUPPORT/SOFTWARE	6,001	12,410	3,616	3,945	24,785
SEWER MASTER PLAN	-	-	-	-	-
PLANT OPERATIONS	512,101	613,000	425,369	464,039	570,500
VEHICLE MAINTENANCE	6,394	7,500	2,030	2,214	7,500
LINE REPAIR	16,933	115,000	25,132	27,417	120,000
GAS, OIL & TIRES	7,733	10,000	7,274	7,935	10,000
PERSONAL PROTECTIVE EQUIPMENT	4,079	5,000	3,773	4,116	5,000
CONSUMABLE TOOLS	1,438	5,000	652	712	5,000
INSURANCE	-	5,000	-	590	1,517
WHISTLERS COVE LIFT STATION	804	3,000	806	879	3,000
PARKVIEW LIFT STATION	800	3,500	3,621	3,950	3,500
WILLOWSTONE LIFT STATION	1,736	5,000	987	1,077	5,000
RIVERSEDGE LIFT STATION	1,654	6,000	1,065	1,161	4,500
LARA COURT LIFT STATION	11,969	7,500	20,921	22,823	7,500
GREENS LANDING LIFT STATION	326	3,000	347	379	3,000
CAPITAL	2,639,293	31,741,290	21,645,077	31,703,290	38,744,673
<i>(RIVER VIEW SEWER EXPRESS LINE - 613,000)</i>					
<i>(ENGINEERING FOR WWTP EXPANSION - 4,181,738 OVER 39 MO.)</i>					
<i>(CMAR FOR WWTP EXPANSION - 35,000,000)</i>					
<i>(CONTINGENCY - 5% - 1,844,984)</i>					
TECHNOLOGY EQUIPMENT	13,827	8,038	1,405	1,532	9,198
<b>TOTAL PW MAINT. &amp; OPERATIONS</b>	<b>3,673,374</b>	<b>32,998,824</b>	<b>22,499,587</b>	<b>32,650,738</b>	<b>40,061,514</b>
<b>Debt Service</b>					
DEPRECIATION	402,113	402,500	-	402,500	402,500
DEBT ISSUANCE COST	720,016	-	-	-	-
SEWER PLANT REVENUE BONDS INTEREST	-	2,484,901	2,479,661	2,479,661	3,958,250
SEWER PLANT REVENUE BONDS PRINCIPAL	-	-	23,783	-	-
<b>Total Debt Service</b>	<b>720,016</b>	<b>2,484,901</b>	<b>2,503,444</b>	<b>2,479,661</b>	<b>3,958,250</b>
<b>TOTAL SEWER FUND EXPENSES</b>	<b>4,986,501</b>	<b>36,092,418</b>	<b>22,653,385</b>	<b>35,706,722</b>	<b>44,607,087</b>
REVENUE OVER(UNDER)EXPENSES	90,930,169	(29,479,995)	(15,587,337)	(27,070,214)	(37,313,027)
<b>TOTAL AVAILABLE REVENUES</b>	<b>97,532,139</b>	<b>30,522,670</b>	<b>81,944,802</b>	<b>70,461,925</b>	<b>33,148,898</b>

**Sanitation Fund**

DESCRIPTION	2024	2025	11.30.25	2025	2026
	ACTUALS	BUDGET	ACTUALS	YEAR END ESTIMATED	BUDGET
BALANCE JANUARY 1	645,385	788,715	788,715	788,715	397,326
<b>REVENUES</b>					
<b>CHARGE FOR SERVICES</b>					
TRASH SERVICE FEES	466,038	459,600	379,152	413,621	459,600
SETUP FEES	-	5,000	700	764	1,000
TRASH CAN RENTAL	-	31,151	27,173	29,643	29,643
BEAR PROOF TRASH CAN RENTAL	-	795	-	-	-
<b>TOTAL CHARGES FOR SERVICE</b>	<b>466,038</b>	<b>496,546</b>	<b>407,025</b>	<b>444,027</b>	<b>490,243</b>
<b>MISCELLANEOUS</b>					
INTEREST	27,724	9,996	10,000	10,909	10,600
<b>TOTAL MISCELLANEOUS</b>	<b>27,724</b>	<b>9,996</b>	<b>10,000</b>	<b>10,909</b>	<b>10,600</b>
<b>TOTAL REVENUE</b>	<b>493,762</b>	<b>506,542</b>	<b>417,025</b>	<b>454,937</b>	<b>500,843</b>
<b>EXPENSES</b>					
<b>ADMINISTRATIVE EXPENSES</b>					
ADMIN - SALARIES	50,784	42,612	29,732	33,610	35,458
ADMIN - OVERTIME	6	200	55	59	200
ADMIN - HEALTH INSURANCE	10,347	13,599	7,624	8,318	9,565
ADMIN - FICA	3,669	3,175	2,166	2,363	2,624
ADMIN - RETIREMENT	3,504	3,409	2,314	2,524	2,837
UNEMPLOYMENT INSURANCE	96	150	56	62	150
WORKMANS COMP	673	700	569	621	900
BILLING EXPENSE	21,106	28,534	36,632	32,100	35,600
<b>TOTAL ADMIN. EXPENSES</b>	<b>90,184</b>	<b>92,378</b>	<b>79,148</b>	<b>79,656</b>	<b>87,334</b>
<b>PW - MAINT. &amp; OPERATIONS</b>					
SALARY OPERATIONS	50,265	90,720	53,056	57,879	90,720
OVERTIME	232	1,000	1,019	1,111	1,000
HEALTH INSURANCE	8,702	18,319	19,866	21,672	24,923
FICA TAXES	3,453	6,759	3,878	4,231	6,759
RETIREMENT	3,276	7,258	4,089	4,461	7,258
UNEMPLOYMENT INSURANCE	90	75	101	111	111
WORKMAN COMP	566	1,200	1,096	1,096	1,200
LANDFILL EXPENSE	93,021	100,000	71,283	77,764	97,205
EQUIPMENT MAINTENANCE	33,984	50,000	15,574	16,990	50,000
GAS, OIL, TIRES	20,377	35,000	15,909	17,356	35,000
PERSONAL PROTECTIVE EQUIP	-	200	-	-	200
TRASH CONTAINERS	27,833	32,000	26,002	16,000	32,000
TRUCK REPLACEMENT	-	420,000	416,343	420,000	-
<b>TOTAL PW - MAINT. &amp; OPERATIONS</b>	<b>241,799</b>	<b>762,530</b>	<b>628,217</b>	<b>638,669</b>	<b>346,374</b>
<b>TOTAL SANITATION FUND EXPENSES</b>	<b>390,084</b>	<b>982,908</b>	<b>707,365</b>	<b>846,325</b>	<b>561,708</b>
<b>REVENUE OVER(UNDER)EXPENSES</b>	103,678	(476,366)	(290,339)	(391,389)	(60,865)
<b>TOTAL AVAILABLE REVENUES</b>	<b>749,063</b>	<b>312,349</b>	<b>498,376</b>	<b>397,326</b>	<b>336,461</b>

**American Rescue Plan**

DESCRIPTION	2024 ACTUALS	11.30.25 ACTUALS	2025 YEAR END ESTIMATED	2026 BUDGET
<b>BALANCE JANUARY 1</b>	<b>111,649</b>	-	-	-
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL</b>				
AMERICAN RESCUE PLAN	368,257	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>368,257</b>	-	-	-
MISCELLANEOUS				
INTEREST	12,494	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>12,494</b>	-	-	-
<b>TOTAL REVENUES</b>	<b>380,751</b>	-	-	-
<b>EXPENDITURES</b>				
CAPITAL PROJECTS	492,400	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>492,400</b>	-	-	-
REVENUE OVER(UNDER)EXPENSES	(111,649)	-	-	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>-</b>	-	-	-

**Highway 6 Devolution Fund**

<b>DESCRIPTION</b>	<b>YEAR-END</b>			
	<b>2024 ACTUALS</b>	<b>11.30.25 ACTUALS</b>	<b>2025 ACTUALS</b>	<b>2026 BUDGET</b>
<b>BALANCE JANUARY 1</b>	<b>11,252,157</b>	<b>11,838,931</b>	<b>11,838,931</b>	<b>12,313,931</b>
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
INTEREST	586,774	440,081	475,000	246,279
<b>TOTAL REVENUES</b>	<b>586,774</b>	<b>440,081</b>	<b>475,000</b>	<b>246,279</b>
<b>EXPENDITURES</b>				
CAPITAL PROJECTS	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
REVENUE OVER(UNDER)EXPENSES	586,774	440,081	475,000	246,279
<b>TOTAL AVAILABLE REVENUES</b>	<b>11,838,931</b>	<b>12,279,012</b>	<b>12,313,931</b>	<b>12,560,210</b>

**Golf Cart Lease**

<b>Year</b>	<b>Principal</b>	<b>Total</b>
2025	67,058	83,135
2026	61,671	83,135
2027	65,125	83,135
2028	68,774	83,135
2029	220,998	225,000
<b>Total</b>	<b>483,625</b>	<b>557,541</b>

**Truist Finance Bank Placement Cotton Ranch Golf Course**

<b>Year</b>	<b>Principal</b>	<b>Total</b>
2026	207,144	228,809
2027	215,322	231,808
2028	218,205	229,308
2029	225,910	231,558
<b>Total</b>	<b>866,581</b>	<b>921,483</b>

**Colorado Water Conservation Board**

<b>Year</b>	<b>Principal</b>	<b>Total</b>
2026	165,127	190,263
2027	165,127	183,964
2028	165,127	177,381
2029	124,809	130,184
<b>Total</b>	<b>620,190</b>	<b>681,792</b>

**Water Loan**

<b>Year</b>	<b>Principal</b>	<b>Total</b>
2026	41,208	73,425
2027	42,245	73,425
2028	42,773	73,425
2029 - 2038	1,172,152	1,490,562
<b>Total</b>	<b>1,298,378</b>	<b>1,710,837</b>

**Sewer Debt**

<b>Year</b>	<b>Principal</b>	<b>Total</b>
2025	-	4,464,026
2026	-	3,958,250
2027	-	3,958,250
2028	225,000	4,183,250
2029	560,000	4,507,000
2030-2034	6,790,000	25,853,500
2035-2039	12,930,000	29,597,750
2040-2044	16,505,000	29,600,250
2045-2049	20,650,000	29,601,750
2050-2054	25,635,000	29,605,250
<b>Total</b>	<b>83,295,000</b>	<b>165,329,276</b>