



# 2025 ADOPTED BUDGET



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# Reader's Guide to the Budget Document

## How To Use This Document

The 2025 Town of Parachute Budget contains a detailed description of how the Town plans to invest and spend available resources to achieve desired outcomes and strategic goals and maintain a high level of service delivery and Town operations. The 2025 Budget has eight main sections:

### 1. Budget Message and Introduction

The Town Manager's Budget Message is a transmittal letter to the Parachute Town Council and the community. It provides a high-level overview and summarizes the contents of the 2025 Budget. The transmittal letter includes highlights of the 2025 Budget, a year in review, major upcoming projects, a highlight of accomplishments of 2024, and a financial overview of the Town.

### 2. Town Goals & Strategic Priorities

Following the transmittal letter, this section includes information on the Town Council's strategic goals, the goal adoption process, and the Town's values - which guide the Town's budget-making process.

### 3. General Information

The general information section of the budget provides details about the Parachute community, the Town form of government, and the various services that are provided by the Town. It includes detailed information on the Parachute community and demographic data.

### 4. Staffing & Organizational Overview

This section of the budget provides an overview of the organization, and the staff included within each department. It also summarizes the proposed staffing changes included in the 2025 budget, as well as provides information on the elected officials and contracted staff of the Town.

### 5. Budget Policies & Procedures

The Policies and Procedures section of the budget includes an overview of the budget process, and explains the Town's various fund types, budget policies, the budget adoption timeline, and more.

### 6. Budget Overview

The Budget Overview section is one of the main features of the Budget Book. It provides descriptions and financial overviews for all major funds, depicts sources of revenues, types of expenditures, costs by department and fund, and comparisons to previous years. This section also includes a summary of all capital equipment and capital projects included in the budget.

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## 7. Detailed Budget

Following the Financial Overview section, the Detailed Budget section provides a line-item detail for each fund, department, and General Ledger account code. In addition to the budget numbers for 2025, it also includes three years of history and shows the percentage change year-over-year. The percentage change in the detailed budget is the 2025 budget compared to the same 2024 budget numbers.

## 8. Appendix

The Appendix section contains supplemental information to the 2025 Budget, including:

- Adopted Budget Resolutions
- Glossary of Budget Terms
- Summary of Changes from Proposed to Adopted 2025 Budget
- Codified Fees, Rates, and Charges for 2025

## Document Accessibility Information

### Embedded Links & Navigating the Digital Document

The 2025 Town of Parachute Budget is made available digitally on the Town's website, and links to online resources and referenced documents may be included. If you are viewing this budget in a PDF format or on a web browser, links and open videos can be opened in a separate tab by clicking Ctrl+click. The Table of Contents also uses active links. To skip to a particular page in the book, in the Table of Contents, click on the title or number below in the table of contents. Bookmarks are also added to allow for easy navigation throughout the document.

### Features To Support Reading PDFs

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SECTION I - BUDGET MESSAGE





Travis Elliott  
Town Manager

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Integrity ▪ Respect ▪ Teamwork ▪ Pride ▪ Innovation ▪ Diversity  
222 GRAND VALLEY WAY ▪ PARACHUTE, CO 81635 ▪ (970) 285-7630

September 30, 2024

Re: 2025 Budget Transmittal and Budget Message

To the Honorable Mayor and Members of the Town Council:

In accordance with the requirements of the Town of Parachute's Home Rule Charter, I am pleased to submit the Proposed 2025 Annual Budget for the Town of Parachute. This document represents the Town's financial plan for the upcoming fiscal year, including revenues and expenditures, and outlines the goals and priorities established by the Town Council and the community through careful planning and public engagement.

The 2025 Budget has been prepared with the goal of maintaining fiscal responsibility, promoting economic development, and improving the quality of life for Parachute's residents. It is consistent with both state law and the principles outlined by the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program. This budget continues our focus on transparency, accountability, and sound fiscal management, all while supporting strategic investments in critical infrastructure, public safety, and community services.

It has been prepared using the best information available, including actual revenues and expenditures from previous years, 2024 revenues and expenditures YTD, 2025 projections, and economic outlook estimates for future years.

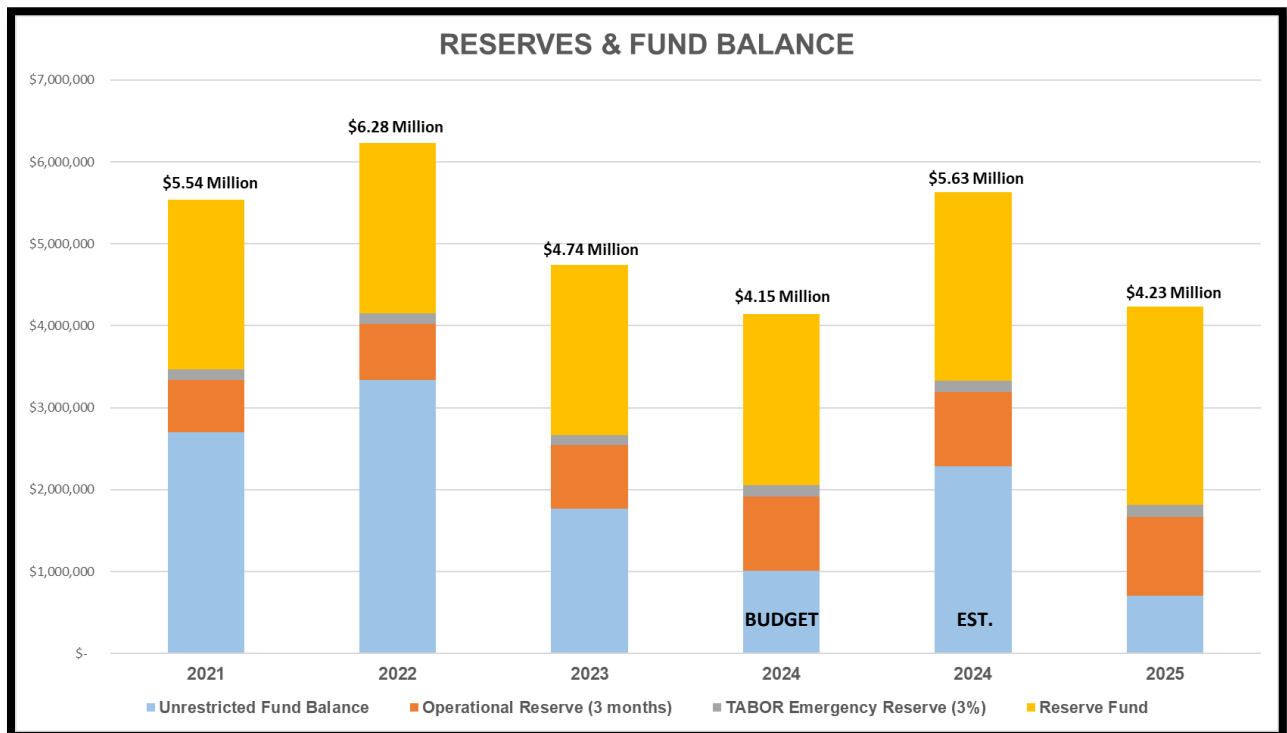
### Introduction

The 2025 Budget for the Town of Parachute reflects our ongoing commitment to providing high-quality services to our residents while ensuring that we remain financially sustainable. The development of this budget was guided by our adopted Comprehensive Plan, long-term financial policies, and the Strategic Goals set forth by the Town Council. This budget outlines how the Town will continue to invest in infrastructure, economic development, and essential public services. It also continues our steadfast commitment to being fiscally responsible with taxpayer funds while making the necessary investments in the community to create a strong, resilient, and bright future for the Town of Parachute.

## SECTION I - BUDGET MESSAGE

Much like last year, the 2025 budget includes a sizeable investment and outlay in capital projects and one-time expenditures. Many of the Town’s streets, utility infrastructure, and essential equipment were purchased and built in the 1970’s, and we are starting to see a lot of these assets require significant investment. A major priority for staff has been evaluating this infrastructure and preparing robust Asset Management Plans and Financial Plans. The 2025 budget has been prepared considering this information and in a conscious effort to be proactive in addressing these critical maintenance needs. This requires the use of the Town’s unrestricted fund balance, most of which is available in the Capital Fund from previous projects that finished under budget. A full overview of these critical infrastructure improvements, major maintenance, and capital projects are explained in subsequent sections.

The Town also continues to be successful in applying and securing outside grant dollars to help support these initiatives and reserve the Town’s fund balance for future expenses. Only grants that are secured and awarded are included in the draft 2025 budget. Additional grants, if received, will only assist the Town and improve our projected end-of-year position. A summary of the Town’s use of fund balance and restricted reserves is shown in the chart below.



Over the past year, we have seen the Town and western Garfield County continue to experience modest economic growth and increased revenues. However, like many rural Colorado communities, we face economic uncertainties such as the shortage of labor in the workforce, increased costs, new state legislation impacting property tax

## SECTION I - BUDGET MESSAGE

revenues, and additional regulatory changes in regional energy markets. Meanwhile, the Town has also seen a sharp reduction in the sales tax revenues and business activity from the local retail marijuana businesses. These factors make our economic outlook uncertain, but the 2025 budget has been prepared to ensure our community is prepared and ready for the challenge. Each line item, within each department, within each fund, has been scrutinized before it was included in the proposed 2025 budget.

### Budget Summary

The Town is projected to end our fiscal year 2024 better than what was budgeted. While the Town’s revenues are falling short of budgeted projections, the majority of our expenditures have been kept well under budget. In total, across all funds, the Town is projected to finish 2024 approximately \$1.5 million under budget.

<b>Sources of Funds</b>	<b>\$</b>	<b>9,429,120</b>
<b>Uses of Funds</b>	<b>\$</b>	<b>9,299,558</b>
<b>FTE</b>		<b>26.0</b>

The proposed budget is now submitted to the Town Council for consideration and further review. The Town Council is ultimately required to approve the final annual budget. Once adopted, it will serve as the basis for our financial and operating plans for the 2024 calendar year, however, it should not be considered a “numbers exercise.” Instead, the budget should be considered a critical policy document. It is a major driver in the work plan for the upcoming year and sets priorities for the organization.

	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues	\$ 5,825,568	\$ 5,779,319	\$ 6,989,550	\$ 1,163,982	20%
Interfund Transfers	\$ 2,129,000	\$ 2,130,000	\$ 910,664	\$ (1,218,336)	-57%
<b>TOTAL Revenue</b>	<b>\$ 7,954,568</b>	<b>\$ 7,909,319</b>	<b>\$ 7,900,214</b>	<b>\$ (54,354)</b>	<b>-1%</b>
Total Operating	\$ 4,694,454	\$ 4,278,130	\$ 5,036,579	\$ 342,125	7%
Interfund Transfers	\$ 2,129,000	\$ 2,130,000	\$ 910,664	\$ (1,218,336)	-57%
Capital Outlay / One Times	\$ 3,131,552	\$ 2,620,932	\$ 3,352,315	\$ 220,763	7%
<b>Total Appropriations</b>	<b>\$ 10,410,935</b>	<b>\$ 9,060,941</b>	<b>\$ 9,299,558</b>	<b>\$ (1,111,377)</b>	<b>-11%</b>
Use of Fund Balance	\$ 2,482,868	\$ 1,694,993	\$ 1,528,906	\$ (953,962)	-38%
<b>Ending Fund Balance</b>	<b>\$ 4,119,515</b>	<b>\$ 5,765,679</b>	<b>\$ 4,232,010</b>	<b>\$ 112,495</b>	<b>3%</b>

## SECTION I - BUDGET MESSAGE

After adoption, any adjustments to the budget are required to be adopted by Resolution. The Town Council has made one such adjustment to the 2024 budget through Resolution 2024-09. These adjustments were made and are shown in the 2024 budget numbers, unless otherwise noted. In addition, Town staff have made a series of adjustments based on year-end projections for the remainder of 2024. Updated 2024 projection numbers have been included in the proposed 2025 budget, which is essential to accurately calculate the year-end fund balance that will carry forward to 2025 and be available.

### 2025 SUMMARY BY FUND

	Beginning Fund Balance	Revenues	Expenditures	Ending Balance	\$ Change in Fund Balance
100 GENERAL FUND	\$ 866,507	\$ 3,881,660	\$ 3,991,852	\$ 756,316	\$ (110,191)
200 STREET AND ALLEY FUND	\$ 67,340	\$ 390,502	\$ 390,440	\$ 67,402	\$ 62
210 CONSERVATION TRUST FUND	\$ 39,781	\$ 9,500	\$ -	\$ 49,281	\$ 9,500
220 GRANT FUND	\$ 265,664	\$ -	\$ 265,664	\$ 0	\$ (265,664)
230 RESERVE FUND	\$ 2,303,512	\$ 115,000	\$ -	\$ 2,418,512	\$ 115,000
300 PARACHUTE CAPITAL IMPROVEMENT FUND	\$ 812,058	\$ 1,635,000	\$ 2,276,320	\$ 170,738	\$ (641,320)
310 DEBT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
500 WATER FUND	\$ 556,965	\$ 772,750	\$ 1,054,480	\$ 275,235	\$ (281,730)
510 WASTEWATER FUND	\$ 307,377	\$ 360,750	\$ 491,180	\$ 176,947	\$ (130,430)
520 GARBAGE FUND	\$ 87,351	\$ 85,100	\$ 92,212	\$ 80,239	\$ (7,112)
560 PARKS AND RECREATION FUND	\$ 5,103	\$ -	\$ -	\$ 5,103	\$ -
530 PARACHUTE AREA TRANSIT SYSTEM FUND	\$ 319,694	\$ 629,952	\$ 722,410	\$ 227,236	\$ (92,458)
205 URBAN RENEWAL AREA FUND	\$ -	\$ 20,000	\$ 15,000	\$ 5,000	\$ 5,000
0 PARACHUTE CAPITAL LEASING CORPORATION	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,631,353</b>	<b>\$ 7,900,214</b>	<b>\$ 9,299,558</b>	<b>\$ 4,232,009</b>	<b>\$ (1,399,344)</b>

### Budget Philosophies

The 2025 budget was prepared in accordance and in line with the Town's overall budgeting philosophies and requirements:

- **Budget is balanced** - Per CRS 29-1-103(2), the 2025 proposed budget is balanced, and total expenditures are limited to available resources. Per the Town's philosophy, the budget is also structurally balanced, meaning that operating expenditures are equal or less than operational revenues.
- **Financial resilience** - The Town continues to build financial reserves in line with best practices and Council policies. We remain committed to maintaining a healthy fund balance to protect against future economic fluctuations, emergencies, and unforeseen expenses. The reserves for the PATS fund was increased to 3 months or 25% in the 2025 budget. The budget also maintains and grows the Town's Reserve Fund by approximately 5%. Additionally, the Town will explore opportunities for new revenue streams. This includes the

potential to increase the local sales tax rate by 0.5% to fund the Streets and Alley Fund and exploring new regional partnerships and grant funding to support PATS.

- **Independence from uncertain revenues** - In an additional effort to increase the Town's financial resilience, the Town, by principle, does not rely upon unpredictable revenues for ongoing operating costs. This practice is maintained in the 2025 budget, and the revenues from severance taxes, federal mineral leases, and other one-time revenues are dedicated to one-time capital projects. In addition, sales tax revenues from marijuana products are budgeted and tracked separately from the Town's general sales tax. The cannabis market has proven to be volatile, and tracking these revenues separately allows us to use more conservative forecasts and reduce the Town's reliance on this source of funds.
- **Commitment to transparency** - The Town is committed to transparency, and the 2025 budget has been prepared in conformity with GAAP and uses GASB reporting principles. The modified accrual basis of accounting is utilized by all governmental funds, and the accrual basis of accounting is used for all enterprise funds. This is consistent as the Town's annual audited financial statements, which are made available to the public on the Town's website and at Town Hall.
- **Public input is welcomed and encouraged** - The proposed budget is presented to the Town Council at least a month before adoption will be considered. The draft budget will be posted online, available at Town Hall, and discussed at numerous public meetings and workshops. Public input is welcomed and encouraged during this process. The final budget meeting, tentatively planned for November 21, 2024, is scheduled and will be noticed as a formal public hearing.



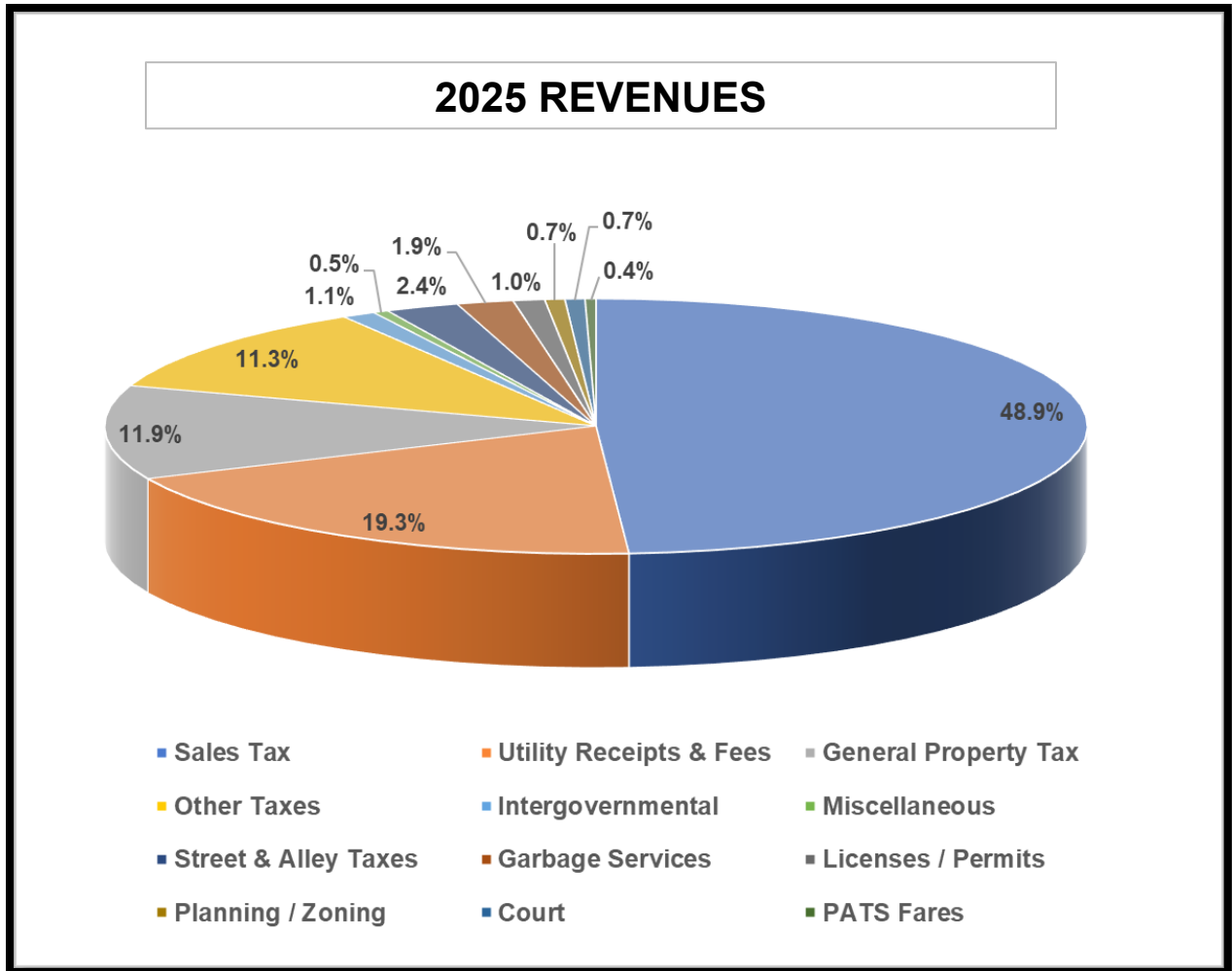
## SECTION I - BUDGET MESSAGE

### 2025 Proposed Budget Highlights - Revenues:

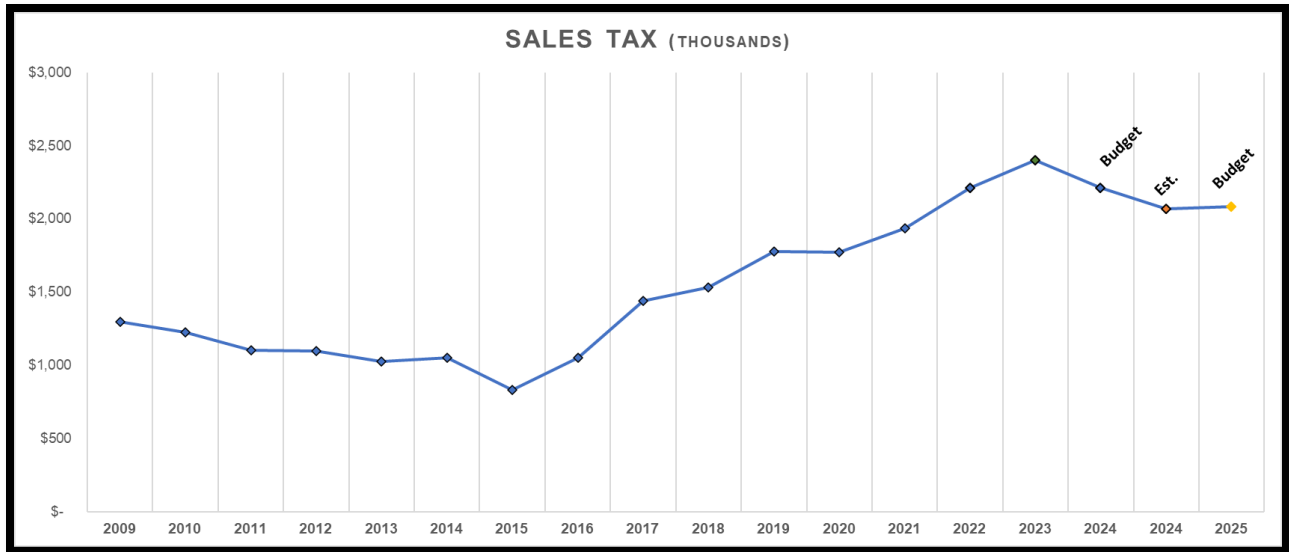
The Town of Parachute has experienced steady growth in total revenues over the past several years, but 2024 has shown that this trend of growth may be flattening and leveling off. Across all sources, the proposed budget projects an approximate 2.2% decrease in revenues in 2025 (excluding grants and transfers) over the 2024 budget. This is primarily made up of sales tax, which make up the majority of the Town's revenues at just under 50% across all funds. The following summarizes the revenue forecasts that are being used to generate the 2025 budget from each major source.

Revenue Source	2024 Budget	2024 Est.	% +/- Budget	2025 Budget	% Change Budget	% of Total*
Sales Tax	\$ 2,320,000	\$ 2,192,516	-5%	\$ 2,241,000	-3%	48.9%
Utility Receipts & Fees	\$ 834,431	\$ 863,679	4%	\$ 883,450	6%	19.3%
General Property Tax	\$ 598,646	\$ 604,148	1%	\$ 545,446	-9%	11.9%
Other Taxes	\$ 582,000	\$ 464,068	-20%	\$ 517,000	-11%	11.3%
Intergovernmental	\$ 27,500	\$ 17,615	-36%	\$ 50,500	84%	1.1%
Miscellaneous	\$ 22,000	\$ 14,125	-36%	\$ 23,000	5%	0.5%
Street & Alley Taxes	\$ 92,500	\$ 88,677	-4%	\$ 110,502	19%	2.4%
Garbage Services	\$ 74,000	\$ 74,480	1%	\$ 85,100	15%	1.9%
Licenses / Permits	\$ 57,275	\$ 34,875	-39%	\$ 47,275	-17%	1.0%
Planning / Zoning	\$ 30,050	\$ 7,409	-75%	\$ 30,050	0%	0.7%
Court	\$ 30,000	\$ 24,478	-18%	\$ 30,000	0%	0.7%
PATS Fares	\$ 15,000	\$ 17,076	14%	\$ 16,500	10%	0.4%
<b>Total Revenue</b>	<b>\$ 4,683,402</b>	<b>\$ 4,403,145</b>	<b>-6%</b>	<b>\$ 4,579,823</b>	<b>-2%</b>	

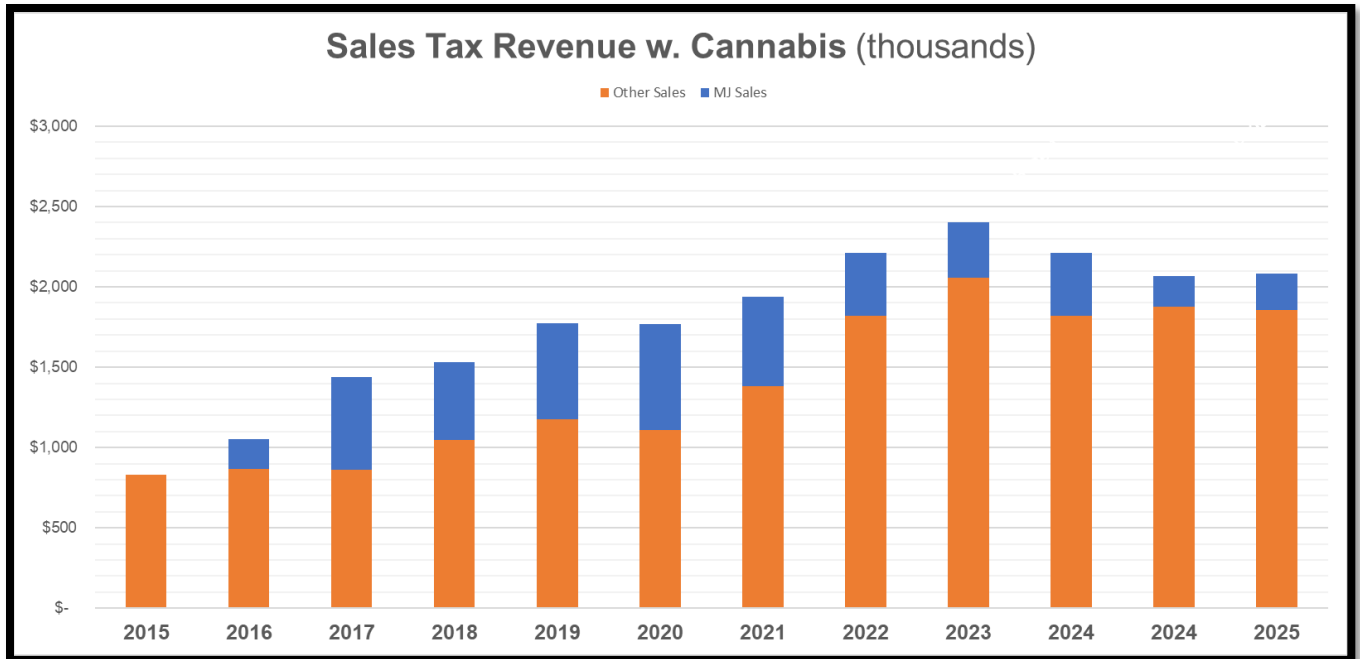
*\*excludes grants and transfers*



- Sales tax revenues, from all sectors except marijuana retail stores, are budgeted to experience a modest 2% growth over the 2024 budget. This amount is just slightly below the projected actual collections for 2024 and about 10% below the actual revenue received in 2023. A complete sales tax revenue and forecast is depicted in the chart below (Figure 2).



- Sales tax revenues from marijuana products have historically been tracked and budgeted separately. Over the past three years, revenues from marijuana sales have been declining sharply. The 2025 budget estimates revenues from marijuana sales to decrease 40% over the 2024 budget numbers. This is due to the declining average wholesale and retail value of marijuana products, as well as the increased availability of marijuana elsewhere in the state, such as nearby Palisade and Grand Junction, which is creating a more competitive market. Fortunately, the total portion of the Town’s sales tax revenue from cannabis products is slowly declining as the base continues to grow. The distribution of marijuana sales tax revenues, compared to all other sales, is shown in Figure 3.
- Property tax revenue is budgeted to decrease 8.9% from the 2024 budget. This is primarily due to the decreased assessment rates and increased value adjustments implemented by the State through the 2023 special legislative session. As we enter 2025, there is a lot of uncertainty around property tax revenues, and further reductions are anticipated as a result of additional legislation and potential Propositions.
- Lodging tax revenue is budgeted to increase 4.5% over the 2024 budget. Lodging tax collections have leveled off in 2024 after a period of strong growth, but we are still projecting to exceed budgeted projects in 2024. The 2025 projects are even with projected actuals in 2024.



- A robust utility financial plan and rate study was completed in 2024 for the Town’s two primary utilities - Water and Wastewater. A series of modifications to the Town’s existing rate structure was recommended, and an overall 10% increase in our utility rate revenues is included in the budget. Most customers will see a much smaller increase to their average monthly utility bill, and some small user residential customers may even see a decrease. If approved, the new rates will take effect June 1, 2024.
- Building permit, utility tap fees, and use tax revenues are projected to stay flat, and they were reduced significantly in 2024 after the completion of the Love’s Travel Center project. We still expect some large projects to materialize in 2025 that didn’t progress in 2024, including the reconstruction of the Parachute Inn, which is reflected in the projected revenues.
- Revenues from oil, gas, and the extraction industry YTD have far exceeded the 2023 budget, and we are budgeting for strong numbers in 2024, but they are still considered extremely unreliable. As such, they are dedicated towards one-time purchases - such as capital projects.
- We continue to aggressively pursue grant opportunities, which have allowed us to pursue an accelerated capital plan. Grant revenues are almost always tied to projects and expenditures that are contingent upon the actual award being granted to the Town. Nearly \$1 million in grant awards, from new and old projects, are included in the 2024 budget.

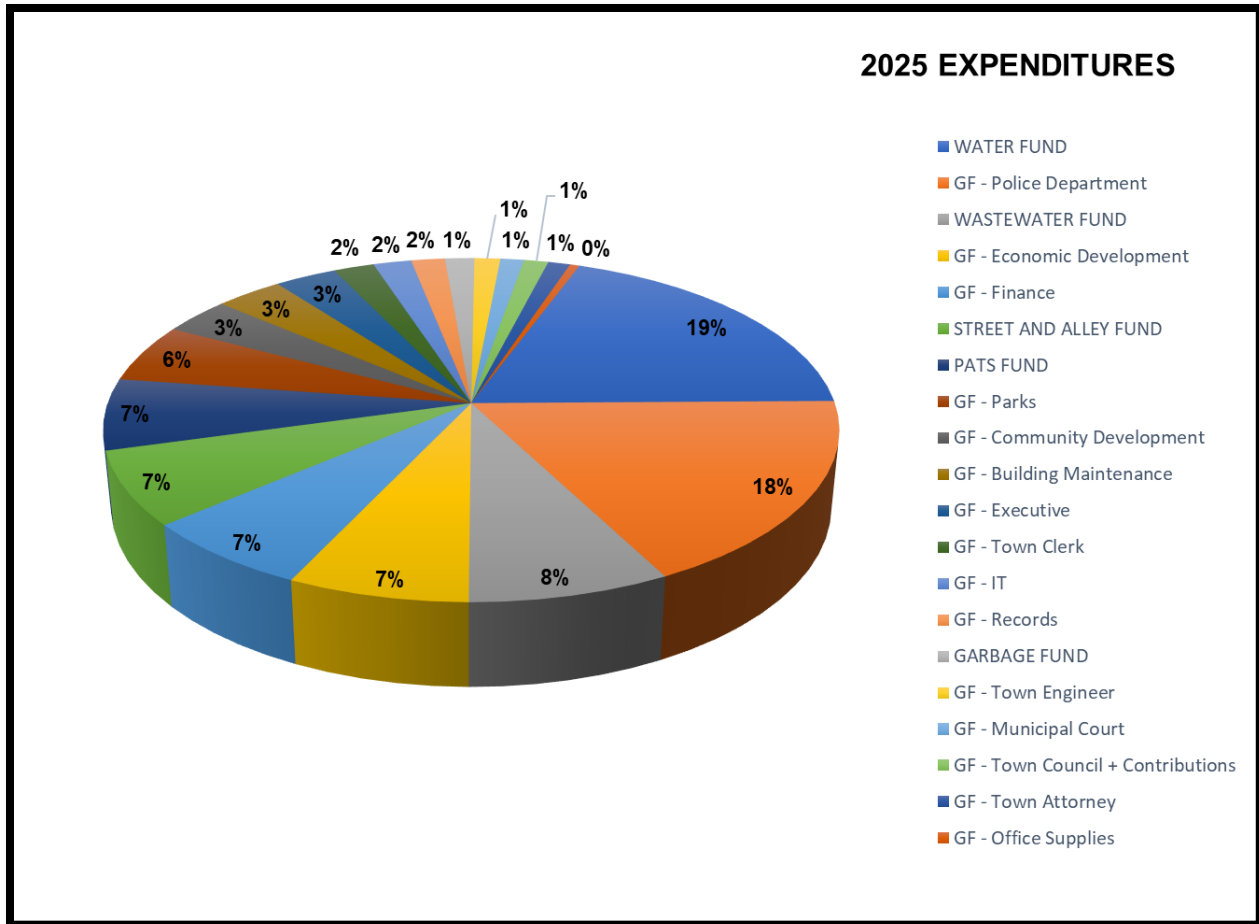
## 2025 Proposed Budget Highlights - Expenditures:

Following the municipal election in spring of 2024, the Town Council met in a series of meetings to review and refine their strategic goals. The 2025 budget has been crafted in an effort to meet these goals and is designed to ensure the Town is moving toward the areas of concentration as identified in the 2024 Town Council Goal Setting Statement:

*The Town Council recognizes and is dedicated to capturing and maintaining the current momentum in the community and is excited about the future of Parachute and will help guide the Town to realize its full potential of being the best place to live, work, and raise a family in western Colorado. This includes diversifying the local economy, beautifying the community, and creating additional amenities for existing residents and businesses. The Council understands that these objectives and the expected outcomes are endless, and will take years to accomplish, and the Council's goal statement is intended to direct Town projects and initiatives that will harvest high, mid, and low-hanging fruit in the community over the next 1-5 years. This goal statement will be re-visited approximately every two years.*

The Town Council's complete goal setting statement, with specific goals, are included in this document for review and consideration (Page 26).

Every dollar that the Town spends is in an effort to further the Town's Council's vision of making the Town of Parachute the best place to live, work, and raise a family in western Colorado. Operating expenditures anticipated for the coming year are broken down by the chart below (Figure 3), and major changes to the ongoing operational costs expected in 2025 are summarized below:



- Increased personnel costs are included to allow for a 5% merit pool for employee pay increases. The actual pay increase is determined by the annual performance review process that occurs midway through the year, but each employee will be eligible for up to a 6% pay increase.
- The proposed budget also includes \$15,000 to conduct a robust market survey and compensation analysis. This was last completed in 2023, and an updated study will allow us to evaluate our compensation package and ensure we are staying competitive in the labor market to recruit and retain our valued team of staff members.
- The Town is budgeting for one additional employee position in 2025; a full-time Code Enforcement Officer. This position has been added to the Police Department budget, and will report to the Chief of Police. Previously, code enforcement duties were absorbed by our Community Development staff as time allowed. This additional position will be dedicated to code enforcement activities, and it will help us create a more consistent approach when handling violations in Town, and it will also help the Town Council achieve their goals to beautify Parachute. The net change to the

Town of Parachute's staffing is an increase of 1.0 to a total of 26.0 Fulltime Equivalents (FTE) in the 2025 proposed budget.

- The 2025 proposed budget includes a substantial modification to the Town's health insurance plans through our provider, CEBT. In response to a 13.5% premium cost increase, the Town has elected to reduce coverage from PPO-5 to a PPO-8 plan. There are several changes included in this change, but the most notable is an increased deductible and out of pocket maximum. However, the Town still maintains 100% of the premium payment coverage for individuals, spouses of employees, and their dependents. The Town is also increasing contributions to each employee's HRA to cover the difference in the deductibles, and there should be no cost impact to individual staff members. Meanwhile, the net financial impact to the Town is a savings of approximately \$37,000 over the 2024 budget.
- The current bulk wastewater treatment agreement with the Battlement Mesa Metro District is budgeted to increase approximately 7.7%, beginning July 1, 2025. This will raise the current rate for bulk sewage treatment from \$3.90 to \$4.20 / thousand gallons, and this cost is built into the aforementioned utility rate increases for 2025.
- Other various increased costs for supplies and contract services have been carefully considered and included in the 2025 budget as necessary. A few notable increases are outlined below:
  - The Town's general liability and property insurance coverage is projected to increase 12.6%.
  - The costs for IT support and software subscriptions are projected to increase nearly 14%.
  - The Town is increasing the budget for janitorial services and adding the maintenance and cleaning of the Public Works shop facility to our existing contracts.
  - The contract for trash removal services at Town facilities is budgeted to increase approximately 10%.
  - Approximately \$4,500 is included in the 2025 budget to enter into a new agreement for ongoing landscape maintenance during the summer months at Town Hall.
- The Town Council's fund for annual contributions, grants, and donations has been increased by \$14,560 or 36% to accommodate new requests and requests for increased contributions. This includes the Salvation Army (\$2,000), the Valley Senior Center (\$2,500), the Middle Colorado Watershed Council (\$2,000), YouthZone (\$4,000), and many other worthy causes that help the community.

## SECTION I - BUDGET MESSAGE

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- Special events continue to be a priority for the Town and our marketing strategy. Additional funds of approximately \$12,500 are included in the proposed budget to grow our existing events with larger / additional music talent. Additional advertising funds are also included to help promote our current events: Parachute Pick Up, Rockmageddon, Grand Valley Days, and Holidays in Grand Valley.
- The Town remains dedicated to the revitalization of our community. Three \$5,000 beautification grants are once again budgeted (\$15,000) to continue our effort to incentivize and assist the remodeling of buildings in need of rehab and beautification.



## SECTION I - BUDGET MESSAGE

### Capital Projects & One-Time Expenditures:

Capital and one-time expenditures are projects that are short term and do not require annual long-term commitments from the Town. Funding for these expenditures is dependent upon available resources, such as operational surplus, fund balance, and grant awards. In addition, the Town has set a policy that our more unpredictable revenue sources, and 1% of our total sales tax revenues, are dedicated towards capital projects.

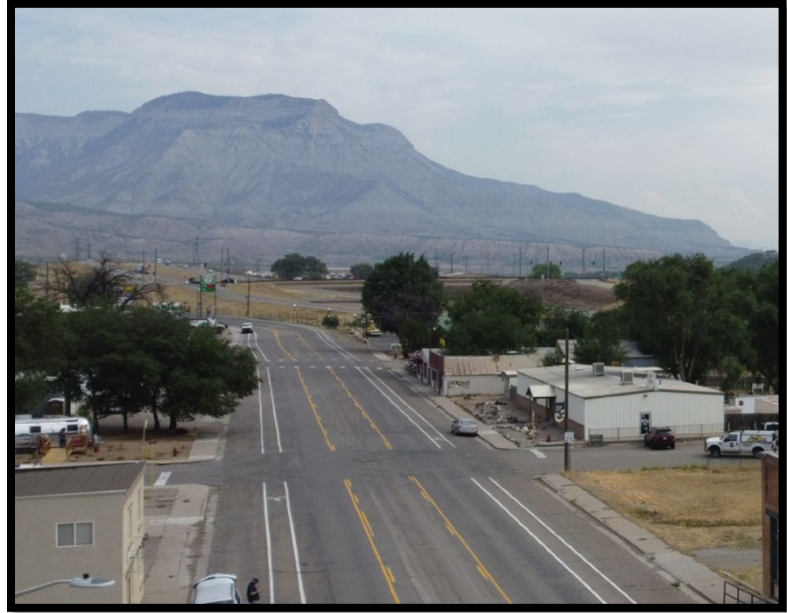
The table below summarizes the capital projects and one-time expenditures that are included in the 2025 proposed budget. Many of them are in direct relation, or a direct result of, the Town Council’s identified priorities and goals.

No.	Project Name	Fund	2025 BUDGET
1	1st Street / DDP Phase 3 - Final Design	Capital Improvement Fund	\$550,000
2	Reconstruct Cardinal Way at GVHS	Capital Improvement Fund	\$425,000
3	CO River WTP Raw Water Storage Repairs	Water Fund	\$391,200
4	Public Works Shop Expansion & Improvements	Capital Improvement Fund	\$385,000
5	PATS Bus Replacements	PATS Fund	\$305,000
6	Reconstruct Hill St.	Capital Improvement Fund	\$245,000
7	Public Works Truck Replacement	Capital Improvement Fund	\$86,820
8	Police Vehicle Replacement	Capital Improvement Fund	\$85,000
9	Sewer Lift Station Pump Replacements	Wastewater Fund	\$75,000
10	CO River WTP Facility Repairs & Upgrades	Water Fund	\$75,000
11	Code Enforcement Vehicle & Upfitting	Capital Improvement Fund	\$58,000
12	Utilities Dept. / ORC Vehicle Replacement	Water/Wastewater	\$55,000
13	Trails Plan Implementation Projects	Capital Improvement Fund	\$50,000
14	152 W. 1st Street Improvements / Park Design	Capital Improvement Fund	\$50,000
15	Sidewalk Annual Maintenance / Repairs	Capital Improvement Fund	\$45,000
16	Town Hall IT Server Replacement	General Fund	\$38,000
17	Asphalt Milling Machine	Capital Improvement Fund	\$27,000
18	Street Signs, Cones, and Barricade Replacements	Street & Alley Fund	\$25,500
19	Public Safety Drone	Capital Improvement Fund	\$25,000
20	Street Light Replacements	Street & Alley Fund	\$16,000
21	S. 2nd St. Drainage Study / Design	Capital Improvement Fund	\$15,000
22	New Traffic & Security Cameras	General Fund	\$15,000
23	AV Upgrades at Town Hall	General Fund	\$14,000
24	Public Works Automatic Gate & Fencing	General Fund	\$10,000
25	Contribution for New Trail Construction at GVMS	General Fund	\$5,000
<b>TOTAL</b>			<b>\$3,071,520</b>

2025 Capital Project Highlights and Summary

1) 1<sup>st</sup> Street / Downtown Development Plan Phase 3 ..... \$550,000

The Town’s single largest capital project and investment proposed for 2025 is the continued design and finalization of the Downtown Development Plan. The Town received a \$200,000 DOLA EIAF Grant to use towards this effort, and the necessary resources are being allocated in the 2025 budget to take the existing design for the reconstruction of 1<sup>st</sup> Street and create construction-ready documents. The anticipated construction costs exceed \$4.5 million for the 1<sup>st</sup> phase.



The Town will be pursuing additional grant funding to help offset the high costs, and additional funds will be necessary to complete this community-priority project in future budget years.

2) Reconstruction of Cardinal Way at GVHS ..... \$425,000

As a result of the pavement condition of assessment done in 2023, the stretch of road in front of the Grand Valley High School has been identified as a top priority to be repaired and has shown indications of a failing sub-base. This is, unfortunately, a common occurrence with roadways in Parachute. In 2024, our team of Public Works staff completed a series of patches to the roadway, and funds are included in the 2025 budget to completely remove and reconstruct the road.



**3) CO River WTP Raw Water Storage Tank Repairs ..... \$391,200**

As part of our routine inspection process, staff discovered that the raw water holding tank at the River Water Treatment Plant (WTP) has suffered damage from continuous abrasions from sediment in the water causing significant thinning of the tank walls. Further inspections showed that the walls are as thin as 0.9mm thick in some areas. Repairs will require a significant reconstruction of the tank, and funds are being included in the 2025 budget to complete this project. This will allow the Town to maintain the tank, which is a critical piece of infrastructure in the water treatment process to provide safe drinking water and maintain emergency water levels.



**4) Public Works Shop Expansion and Improvements ..... \$385,000**

In 2024, the Town budgeted funds to reconstruct an existing shop building and storage facility to add to the Public Works property to properly store PATS vehicles and other equipment. The building was deemed incompatible with modern building codes, and it was not suitable for the Town’s needs. As an alternative, this project plans to expand the current Public Works shop bays to accommodate additional vehicles and equipment, such as the PATS busses. It also will expand our storage capacity for street maintenance materials (e.g. sand, millings, road salt, etc.) and pave a large portion of the lot. The pavement will improve access and conditions at the newly constructed fleet fueling station. Overall, the project is currently budgeted to be 70% grant funded through the Garfield County FMLD. Our application and the grant funds are tentative, and this project is contingent upon the award.



**6) Reconstruction of Hill Street ..... \$245,000**

Much like the Cardinal Way project, these funds intend to address another failing section of roadway that was identified in the 2023 street condition assessment. Hill Street is a short section of road but serves as a crucial connection to the adjacent CFL elementary school in the core of Town. It was recently skipped as part of the Town’s chip and seal overlay projects due to its condition and need for complete reconstruction. Funds are included in the 2025 budget to complete a complete overhaul of the roadway, complete with a new subbase and overlay.



### 2025 Fleet Vehicle and Equipment Purchases

The proposed 2025 budget includes approximately \$617,000 in fleet vehicle and equipment purchases and replacements across all funds. This represents one of the largest capital investments of the proposed budget, across all funds, and is primarily made up of the following purchases:

- Replacement of Two PATS Buses - \$305,000 - Since launching PATS in 2019, the Town’s two primary buses have accumulated nearly 200,000 miles serving the region. They have far exceeded the FTA’s replacement guidelines, and the proposed 2025 budget includes funds to replace both vehicles with 20-passenger 2025 Elkhart Coach cutaway vans. This is made possible by a CDOT grant award that the Town received in 2024, which will provide 80% of the total costs.
- Public Works Truck Replacement - \$86,820 - An additional replacement of an existing 2007 GMC Public Works truck is budgeted for 2025. The purchase is aligned with the Town’s replacement schedule, which prevents the Town’s fleet from becoming outdated and prone to costly maintenance and repairs. The budget also includes funds to equip the truck with the necessary snowplowing equipment and toolboxes.
- Police Vehicle Replacement - \$85,000 - In 2014, the Town purchased five of the Town’s fleet of patrol vehicles. As such, they were all scheduled for

replacement at approximately the same time, which has been slowly accomplished over the course of several years. The proposed 2025 budget includes additional funds to continue this policy and slowly replace old patrol vehicles. The last of the police cars were replaced in 2024, and the 2025 funds will be used to replace an existing 2019 Chevy Tahoe. The budget also includes the necessary funding to upfit the vehicle with specialized police equipment, including lights, sirens, cages, racks, and decals.

- New Code Enforcement Officer Vehicle - \$58,000 - With the addition of a new position and Code Enforcement Officer budgeted in 2025, we are also including the necessary funding to purchase an additional vehicle / pick up truck with special equipment, such as safety amber LED lights.
- Utilities Administrative / ORC Vehicle Replacement - \$55,000 - The Water and Wastewater funds include funding to replace the existing administrative vehicle for the ORC. The current vehicle is a 1999 Chevy Suburban, and it is long overdue for replacement.
- Asphalt Milling Machine - \$27,000 - A new asphalt milling machine attachment is budgeted for 2025 to enable our Public Works department to conduct roadway asphalt patches in accordance with the new standards in our Public Works Manual. This purchase is expected to save the Town a considerable amount of money by conducting this work in-house where it had previously been contracted out.
- Police Department Tactical Drone - \$25,000 - New technology and drones have become a standard tool in public safety, and the 2025 budget includes funding for the Police Department to acquire and develop a drone program for the Town of Parachute. The drone will be used to patrol remote areas of Town, as well as aid in emergency response. It is 100% funded through a grant from Garfield County FMLD.



### **Capital Improvement Plan**

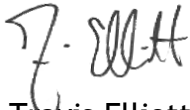
Town staff attempt to plan for the future and budget for large capital expenditures several years in advance through a Capital Improvement Plan (CIP). The CIP is evaluated annually as part of the budget process. A large emphasis has been placed on evaluating our existing assets and planning for their replacement. The Town completed its first pavement condition assessment in 2023 to identify priority street projects, and we have started creating our first Asset Management Plan in 2024. The results of these initiatives allow the Town to be prepared for large expenditures and reduce unforeseen costs.

Additional details on all of the Town's proposed capital projects in 2025 and future years can be found in the Town's [Capital Improvement Plan and Capital](#) section of this document.

### Conclusion

The 2025 Budget is a responsible and forward-looking plan that reflects the Town of Parachute's commitment to fiscal responsibility, community engagement, and strategic growth. I would like to thank the Town Council, Town staff, and the community for their input and collaboration throughout the budget process. I look forward to working together to implement this plan in a way that strengthens our community and ensures long-term prosperity for all residents. I look forward to the consideration and adoption process.

Respectfully submitted,



Travis Elliott  
Town Manager

[telliott@parachutecolorado.com](mailto:telliott@parachutecolorado.com)



SECTION II - TOWN GOALS & STRATEGIC PRIORITIES



### Introduction & Goal Adoption Process:

Approximately every two years, and shortly after each election cycle, the Mayor and Town Council, as elected representatives of the community, are tasked with identifying the top strategic initiatives and goals for the Town. This multi-day goal-setting process is typically accompanied by facilitated strategic planning meetings, and it is an opportunity for the Town Council to identify what they hope to accomplish over both the short and long term. The draft goals are typically presented to Town staff and the public, and feedback is incorporated into the goals, as necessary. The final goals are adopted by the Town Council by Resolution during a public meeting process.

The 2025 budget has been crafted in an effort to meet these goals and is designed to ensure the Town is moving toward the areas of concentration as identified in the 2024 Town Council Goal Setting Statement. In addition, many of the various departments have established specific objectives for 2025 that will help the Town accomplish these goals. These objectives are identified in the [Budget Overview](#) section of this document.

2024 Town Council Strategic Goals:

**2024 Town Council Goal Setting Statement**

The Town Council recognizes and is dedicated to capturing and maintaining the current momentum in the community and is excited about the future of Parachute and will help guide the Town to realize its full potential of being the best place to live, work, and raise a family in western Colorado. This includes diversifying the local economy, beautifying the community, and creating additional amenities for existing residents and businesses. The Council understands that these objectives and the expected outcomes are endless, and will take years to accomplish, and the Council's goal statement is intended to direct Town projects and initiatives that will harvest high, mid, and low-hanging fruit in the community over the next 1-5 years. This goal statement will be re-visited approximately every two years.

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**Diversify and Grow the Local Economy**

The Town Council values the oil and gas industry that fuels the local economy and welcomed the marijuana industry when it was an emerging market. The Town Council now endeavors to further diversify the local economy and strives to create a strong and resilient tax base, while preserving and fostering the growth of existing businesses, that can provide reliable services to the community - throughout and despite economic downturns. The Town Council also wishes to create opportunities that reduce the necessity for our friends and families to endure daily "super commutes" out of the community to higher paying jobs elsewhere. The Town Council recognizes that this will require a high degree of flexibility and the ability to "think big," but it is fully embracing this challenge and will undertake the following initiatives:

1. Partner, promote, and strengthen existing businesses and help business owners grow and expand existing reach and economic activity.
2. Use creative and innovative methods to attract retail stores and businesses that fill missing markets to allow those that live here to shop here and prevent leakage to nearby communities - ultimately increasing the Town's tax revenue base and increasing the amount of resources available to improve the community's quality of life. Examples of missing markets include:
  - a. Grocery and food stores
  - b. Sporting goods and retail stores
  - c. Restaurants and entertainment
3. Implement new land use codes and regulations to allow for greater flexibility for the built environment, development, and simplify approval and permitting processes.

**Recent Goal Area Accomplishments:**

- Founding members of the newly created CRV EDP
- Many new businesses opened:

## SECTION II - TOWN GOALS & STRATEGIC PRIORITIES

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- Love's, Chesters, McDonalds, Grand Valley Mercantile, Vero's, Vashus Insurance, Anne Marie Photography, Coffee Shack, Orchard Ave. Boutique, and more.
- URA Formation Process Underway
- Beautification Grants
- Stay & Play Package
- Small Business Plan Digital Marketing Package
- Land Use Code Rewrite and Updated Zoning Map Adopted in 2024
  - Reduced permitting requirements and added more permitted land uses
- Digitizing Permit Application forms
- Waived Pre-Application Fees

### **Beautify and Revitalize Business Corridors**

The Town Council acknowledges and embraces that the Town of Parachute has two primary business corridors: 1<sup>st</sup> Street and Cardinal Way. Each of these areas are equally important to the community, and they will be essential to the Town's future and economic growth. The Town wishes to invest in these corridors, and the Town's business district, to cultivate public-private investment partnerships, and stimulate economic, cultural, and social growth in the heart of Parachute. The Town Council will take steps to accomplish this through the following priority initiatives:

1. Implement the Town's Downtown Development Plan and reinvigorate the downtown core with economic vitality.
2. Evaluate and establish mechanisms and options to provide long term and sustainable funding sources to address deteriorated infrastructure and blighted properties in Town, such as an Urban Renewal Authority and Tax Increment Financing.
3. Develop proactive educational and strong enforcement measures to achieve compliance with the Town's Code regulations, such as treating noxious weeds, mowing lawns, reducing illegal storage on Town streets, picking up pet waste, reducing the storage of trash and debris, and other violations that have aesthetic and safety impacts on the overall community - especially in the central business area of Parachute.

### **Recent Goal Area Accomplishments:**

- Downtown Development Plan Adopted in 2023
- New Monday Market Underway
- The Drop In Parachute Co Work opened 2022
- Acquisition 152 W 1<sup>st</sup> Street
- Wasson McKay Partnership for Improvements, Museum, and Clay Center
- Cardinal Way and CR 300 Streetscape Construction Projects
- Urban Renewal Authority Process Underway for Potential Formation
- Most improved yard contest

- New educational permitting pamphlets sent out
- Noxious weed materials provided to residents and businesses
- Increased Code Enforcement presence and violation notifications

### **Unify and Promote a Strong Sense of Community**

The Town Council values Battlement Mesa residents and recognizes their vital role in the community and local economy, and strongly believes that positive momentum for Parachute is positive for Battlement Mesa, and vice versa. The Town Council acknowledges the separate history of the two communities, and their unique identities and dissociation from one another, but the Council desires to work towards bringing the two communities together to create a single sense of community to capture the true potential of the area. The Town Council will strive to accomplish this, in part, by continuing to host events that bring the community together, working with community stakeholders, and evaluating potential projects that physically connect the two areas - such as a future additional bridge connection.

### **Recent Goal Area Accomplishments:**

- Strong relationships and ongoing mutual aid
  - Co-training with law enforcement BMMD
- Partnered with County to host elections
- CMC Street Banners
- GVHS Scholarships - increased 100% in 2024
- Garfield County Detox Center
- Continued to host numerous community events
  - Parachute Pick Up
  - Rockmageddon
  - Grand Valley Days
  - Holidays in Grand Valley
- PATS Transit Services at FREE Health Clinic at Grand River Health
- 2023 Natural Disaster Response
- Assist and Partner with Other Entities for More Events:
  - School District Family Resource Center 5k Fun Run Partnership
  - Trunk n Treat / Halloween
  - National Night Out
- CDOT Maintenance IGA Pending

### **Enhance and Create Additional Outdoor Recreation Opportunities**

The Town Council loves where we live and wishes to capitalize on the surrounding abundance of natural resources for outdoor recreation. In addition to traditional recreation opportunities, the Town Council is also open to innovative and creative opportunities that can further showcase the region as an outdoor recreation destination. The Town Council further recognizes that providing opportunities for our residents and guests to enjoy the outdoors have numerous benefits on public health

## SECTION II - TOWN GOALS & STRATEGIC PRIORITIES

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and the overall quality of life for the community. Therefore, expanding outdoor recreational opportunities will continue to be a priority for the Town Council, especially in the following areas and initiatives:

1. In partnership with the Bureau of Land Management and other property owners, conduct an evaluation and complete a preliminary design for the possible expansion of recreational trails and amenities at the base of Mt. Callahan on the Town owned and adjacent BLM public property, as outlined in the Town's Trails Master Plan.
2. Partner with the Parks Association and Parks and Rec District to beautify and revamp the existing infrastructure at the Cottonwood Park rodeo fairgrounds and create a common vision / plan for the area's future that can host year-round social and cultural events that bring vitality to Parachute.
3. Conduct an assessment and complete preliminary designing for the Parachute Island and Colorado River Trails, as outlined in the Town's Trails Master Plan.

### **Recent Goal Area Accomplishments:**

- Adopted Trails Master Plan
- Wasson McKay Park Construction
- Parachute Boat Ramp Restrooms Open
- Cottonwood Park Restroom Improvements
- Mt. Callahan Trail Design Underway
- Parachute Island Design Underway
- Parachute Battlement Mesa Parks & Recreation District Master Plan Agreement
- Cottonwood Park Master Plan upcoming

### **Promote Community Engagement**

The Council will strive to continue to increase effective community engagement. This includes creating many types of opportunities, formal and informal, to receive feedback, improve Council visibility, and to listen to the community. As a top priority, the Council desires to work with and engage community stakeholders, such as business owners and community organizations such as the Parks and Recreation District, Parks Association, Historical Society, GV Fire District, BMMD, BMSA, School District, Senior Center, Colorado River Valley Residents Team, Garfield County, Grand River Hospital, Cemetery District, Colorado Parks & Wildlife, CDOT, and others. To accomplish this, the Council will explore ideas for enhanced communication that may include creating additional formal Advisory Boards and Commissions, planning committees, and conducting regular community surveys.

### **Recent Goal Area Accomplishments:**

- New website launched in 2023
- New municipal app launched in 2023
- Community Survey conducted in 2023

## SECTION II - TOWN GOALS & STRATEGIC PRIORITIES

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- Continued Community Corners on KSUN Radio - “Parachute Scoop”
- Hosted Plan Jam Open Houses
- PATS Contribution from City of Rifle
- Social Media Reach Increase
  - 43,000 views (537% increase over prior 2 years)
  - 3,090 new followers
- Part of Common Ground
- Participate and Attend Other Board Meetings Regularly
- Added School Resource Officer at GVHS and entered into new IGA for cost sharing with School District
- IMTPR Member and New IGA

### **Anticipate and Embrace Future Challenges, Technology and Trends**

The Town Council values innovation, risk taking, and being welcoming to future opportunities and challenges. The Town Council embraces the Town’s historic nature of uncertainty and believes this has helped make our community strong, adaptable, and nimble to whatever the future may hold. The Town Council acknowledges that the future remains uncertain in the wake of COVID with labor shortages, inflation, and the housing crisis, but the Council will lead the community into the future and make the necessary investments to be prepared and resilient to strive. Specifically, the Town Council will make the necessary investments to recruit and retain a high-quality Town staff, cultivate internet and telecommunication services, advance public safety equipment and technology, and employ cutting-edge applications and software to streamline and simplify Town processes - such as paying bills, applying for permits, accessing records and information, and communicating with the public.

### **Recent Goal Area Accomplishments:**

- New Security Cameras at Town Facilities and Locations with Advanced Technology
- New Regional Fleet Fuel Station with Backup Emergency Generator
- Backup Emergency Generator at Sewer Lift Station
- Broadband Carrier Neutral Location Facility at Public Works
- 2023 Salary Market Study Completed
- Added New Positions and Currently Fully Staffed
- New On Call GIS Consultant to help create additional online maps, apps for staff and asset management.
- New ERP Financial Software System Underway
  - Customer facing portal, online account access, online permit applications, digital forms, etc.

## SECTION II - TOWN GOALS & STRATEGIC PRIORITIES

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### Town Values

Unlike the Town's Strategic Goals, which are updated periodically, the Town's Values have remained unchanged. They represent the foundational motivations for the Town's mission and vision to provide high quality services and improve the quality of life for our community.

1. *Integrity*
2. *Respect*
3. *Teamwork*
4. *Pride*
5. *Innovation*
6. *Diversity*



SECTION III - GENERAL INFORMATION



## SECTION III - GENERAL INFORMATION

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### Form of Government Home Rule Municipality Council - Manager

The Town of Parachute is a municipal corporation (incorporated in 1908) and a political subdivision of the State of Colorado. The Town became a Home Rule Municipality effective May 18, 2007, after the approval of the Charter by the voters at a Special Election held on May 1, 2007.

The Town Council enacts local legislation, adopts budgets, determines Town policy, and appoints the Town Manager, Town Attorney, and Municipal Judge.

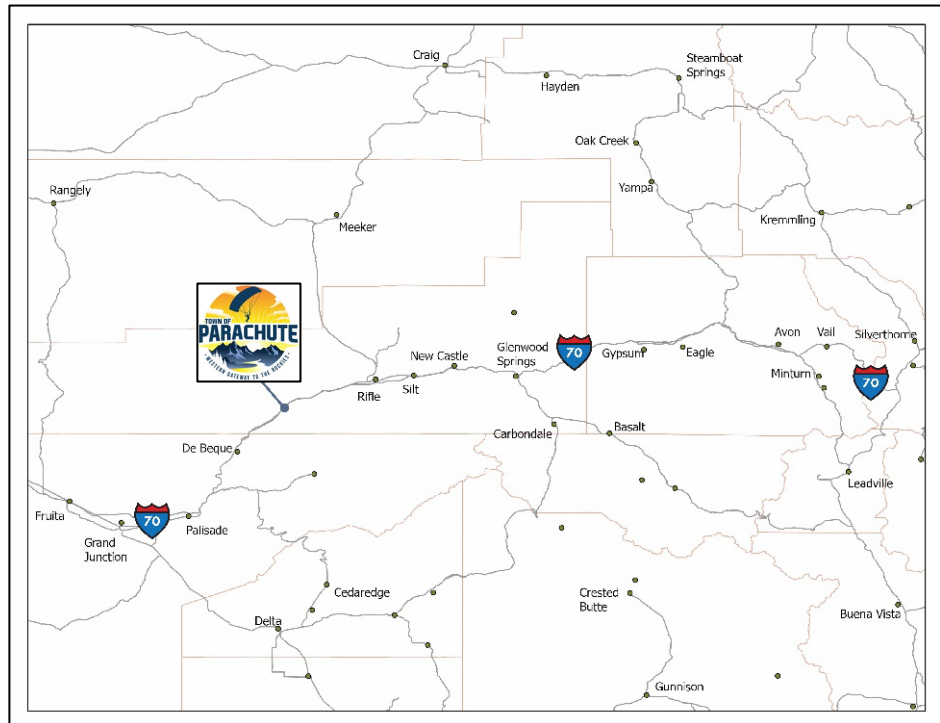
Town Hall is located at 222 Grand Valley Way. Offices are open to the public Monday - Thursday, 7:30 a.m. to 5:30 p.m. The main phone number for the Town is (970) 285-7630, and the Town's website can be found at [www.parachute.gov](http://www.parachute.gov).



## History & Community Profile

The Town of Parachute (incorporated 1908, pop. 1,390, 2.88 square miles) sits high on the Roan Plateau along the banks of the majestic Colorado River, halfway between Glenwood Springs and Grand Junction. The river was originally named the Grand River, the area, the Grand Valley. The Town was also once named Grand Valley, until the residents changed it back to Parachute in the 1980s. The history behind the name of Parachute has been recognized as having dual origins.

The more commonly accepted origin can be traced back to when the Ute Indian Tribe inhabited most of the State of Colorado. Due to the two prominent peaks that lie just north of the Town near Parachute Creek and the separation created by the river between them, the Utes named the



area “pahchouc,” meaning “twins.” The other possible origin for the Town’s name dates back to the late 1800’s, when it was noted that the watershed patterns of the Roan Plateau (North of Parachute), resemble the lines and canopy of a parachute.



Parachute and its neighbor immediately to the southeast, the unincorporated community of Battlement Mesa (pop. 5,500), have histories tied directly to the oil and natural gas industries. During the late-1970s, the Exxon Corporation built Battlement Mesa to support their Colony Project, a massive push to extract oil from oil shale north of Parachute. After Exxon abruptly discontinued operations in May of 1982, the community went through some difficult economic times. Presently the

community is central to Garfield County’s energy industry, and the residents of

## SECTION III - GENERAL INFORMATION

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Parachute and Battlement Mesa work with and support the oil and gas and sodium industries.

With a Western Slope spirit of hard work and determination, Parachute and Battlement Mesa navigated through this period and began to thrive. Legally separate entities, the two are one community and support each other in various ways, including the Parachute/Battlement Mesa Parks and Recreation District, the Grand Valley Fire Protection District, and the Parachute Area Transit System (PATS). Through annexation, Parachute has grown approximately 23% in area over the last nine years. The most affordable housing in the area is here, with many residents working in neighboring municipalities up-valley.

Parachute offers beautiful views in every direction (with no traffic) and abundant outdoor recreation opportunities including hiking, fishing, hunting, rafting, cycling, mountain biking, off-roading, and a world-class golf course in Battlement Mesa. The Town of Parachute adds to these amenities with numerous outdoor parks and venues. Three (3) parks are currently maintained by the Town of Parachute: Beasley Park, a pocket park in downtown with a gazebo; Parachute Rest Area Park, with playgrounds, visitor center, public restrooms, dog park and park area; and Cottonwood Park, a sixteen (16) acre park in which special events are held and the community gathers to enjoy the outdoor amenities of the park. Favorites include the historical Grand Valley Days - a 114-year tradition held at the Parachute fairgrounds in Cottonwood Park. New in 2023, the Town added an additional park to its inventory of outdoor assets with the completion of a park at the historic Wasson-McKay property. The Wasson-McKay house, built in 1902, is owned by the Town and listed on the National Register of Historic Places.



## SECTION III - GENERAL INFORMATION

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The Union Pacific and BNSF railroads and I-70 serve the Town, and Parachute Rest Area Park, which the Town maintains, draws weary travelers to its large lawn, playgrounds, dog park, and friendly, all-volunteer visitor center. Grand Junction Regional Airport is 45 miles to the west, Denver International Airport 3.5 hours to the east. The Colorado Department of Transportation's Bustang provides daily bus service to Denver and Grand Junction with a stop in Parachute.

Garfield County School District No. 16 oversees a high school, middle school, elementary school, and the Center for Family Learning (Pre-, K, and First). The Parachute Branch Library serves the Town, with Colorado Mountain College (Rifle) and Colorado Mesa University (Grand Junction) nearby. The Grand River Hospital District operates the Grand River Health Clinic West in Battlement Mesa. The nearest hospitals are in Rifle (Grand River) and Grand Junction (St. Mary's Medical Center and Community Hospital.) The Grand Valley Fire Protection District provides fire protection and emergency medical services.



To learn more about the Town of Parachute, please visit our website:

[www.parachute.gov](http://www.parachute.gov)

Parachute operates under the council-manager form of government. The mayor and six Town Council members are elected directly to four-year terms (limit three). The seven-member council sets policy, enacts ordinances, adopts the annual budget, and hires the Town Manager to oversee day-to-day operations.

The Town updated its Comprehensive Plan in 2022, which will be used to guide the Town into the future. Issues facing the Town include all the issues attending growth and responsible development: building the economic base while simultaneously preserving the small town, family-oriented character, and keeping pace with service level expectations. Other issues include strategic planning to address an aging infrastructure; maintaining productive, collaborative relations with all area governments; growing the housing inventory; active engagement of the Town's sizable Latino community; acquiring amenities; enhancing transit through PATS; increasing

## SECTION III - GENERAL INFORMATION

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broadband capacity; staffing and retention; and continuing work on an economic development plan, including business attraction and retention strategies and refinement of the Town's identity, brand, and marketing.

The Town of Parachute is a small community of approximately 1,555 people (2022 ACS) located on I-70 halfway between Grand Junction and Glenwood Springs, Colorado. The community consists of hardworking and friendly folks adjoined to the unincorporated community of Battlement Mesa just across the river. Although legally separated, both communities act as one and support each other in a variety of endeavors.



The residents of the Community feel a deep connection to the landscape and have learned to live with the challenges that come with the economic cycles that are common to the extraction industry. Parachute has grown into a thriving community of quiet residential neighborhoods with supporting businesses and services. The Town has ample commercial property available to support these businesses and welcomes any inquiries. The population of the Town consists of an abundance of trained people. The Town of Parachute serves as the gateway to the natural gas rich fields of the Piceance Basin and the Western Gateway to the Rocky Mountains. Oil shale abounds in the cliffs north of Town where research and exploration on its production potential continues today.

The Town is headquartered at the confluence of the Colorado River and Parachute Creek, both of which are popular waterways for fishing. Hunting and other outdoor recreational opportunities abound.

### Visit Parachute

Don't just take our word for it... You're invited to visit us! Parachute is an affordable place to stay while experiencing the best outdoor recreation on the Western Slope of the Rockies. Go to [www.visitparachute.com](http://www.visitparachute.com) to explore more and learn about the amazing adventure and opportunities that await you in Parachute, CO.



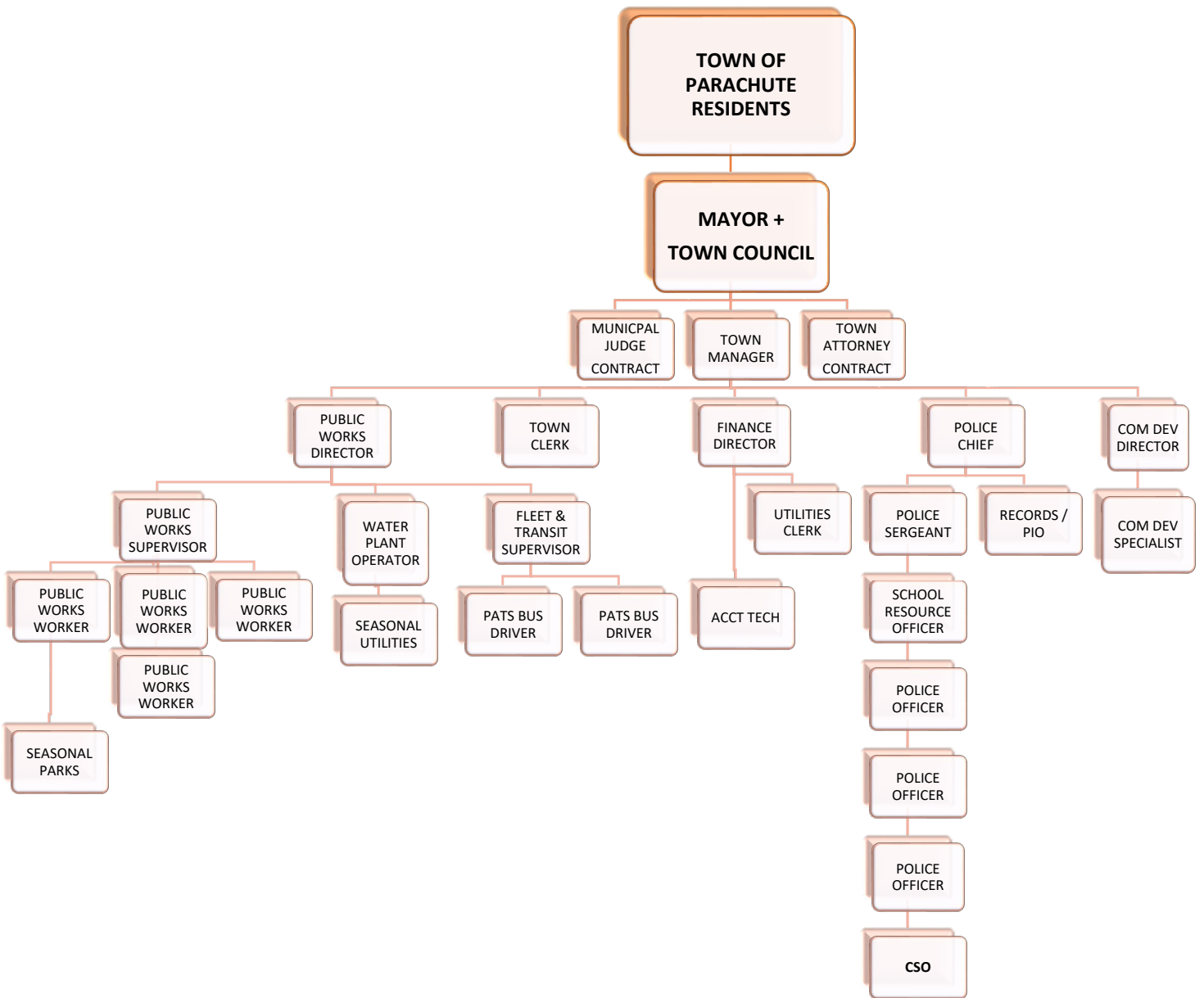


SECTION IV - STAFFING & ORGANIZATIONAL OVERVIEW



# SECTION IV - STAFFING & ORGANIZATIONAL OVERVIEW

## 2025 Town of Parachute Organizational Chart



TOWN COUNCIL

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The Town of Parachute Legislative Body consists of a seven (7) member Council - Mayor and six (6) Councilmembers. It is a Council/Manager form of government. Town voters elect the mayor and Councilmembers to serve staggered four-year terms. Municipal elections are held during even numbered years on the first Tuesday in April. The Mayor and Town Council are subject to term limits of three (3) consecutive terms.

The Town Council has the power to enact and provide for the enforcement of all Town ordinances necessary to protect life, health, and property; to declare, prevent, and summarily abate and remove nuisances; to preserve and enforce good government, general welfare, order, security of the Town and its residents.

**Mayor**

Tom Rugaard

Term Expires: April 2026

**Mayor Pro-Tem**

Claudia Flores-Cruz

Term Expires: April 2028

**Councilmembers**

Artemio Baltazar

Term Expires: April 2026

Rory Birdsey

Term Expires: April 2026

Chris Jackson

Term Expires: April 2026

Alisa Mueller

Term Expires: April 2028

Juanita Williams

Term Expires: April 2028

SECTION IV - STAFFING & ORGANIZATIONAL OVERVIEW

STAFFING

The 2025 Budget includes the addition of one additional employee, and the Town of Parachute will have 26.0 full-time equivalents (FTE) in 2025. The staff is primarily comprised of the Administrative, Police, and Public Works Divisions.

2025 Full Time Equivalent (FTE) Summary

Department / Fund	2024	2025 Changes	2025 Proposed
<i>Executive</i>	0.6		0.6
<i>Finance</i>	1.6		1.6
<i>Town Clerk</i>	0.8		0.8
<i>Town Council</i>	7.0		7.0
<i>Court</i>	1.4		1.4
<i>Police</i>	6.1	1.0	7.1
<i>Records</i>	1.0		1.0
<i>Community Development</i>	1.1		1.1
<i>Economic Development</i>	1.2		1.2
<i>Building</i>	0.8		0.8
<i>Parks</i>	2.2		2.2
<b>100 General Fund Total</b>	<b>23.7</b>	<b>1.0</b>	<b>24.7</b>
200 Street Fund	3.2		3.2
500 Water Fund	2.3		2.3
510 Wastewater Fund	1.0		1.0
530 PATS Fund	2.9		2.9
<b>TOTAL Town of Parachute FTE</b>	<b>33.0</b>	<b>1</b>	<b>34.0</b>
<b>TOTAL FTE (w.out Town Council &amp; Judge)</b>	<b>25.0</b>	<b>1</b>	<b>26.0</b>

## SECTION IV - STAFFING & ORGANIZATIONAL OVERVIEW

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### Administration

Administration handles the management functions of the Town; coordination of Town Council and Planning Commission meetings and the legal requirements of them; the accounting and budgeting for the Town; human resources, payroll, economic development, planning, code enforcement, and building inspections; the billing functions for the water, sewer, and garbage enterprises; the administration of the municipal court; and the management of the recreation activities and programs.

#### **Town Manager**

Travis Elliott

#### **Town Clerk / Court Clerk / Deputy Court Clerk**

Lucy Spalenka-Cordova, Town Clerk / Court Clerk

#### **Finance**

Teresa Beecraft, Finance / Human Resources Director

Sarah Fitzpatrick, Administrative Assistant / Utility Billing Clerk

Hallie Jarvis, Accounting Technician

#### **Community/Economic Development**

Vincent (Vinnie) Tomasulo, Community & Economic Development Director

Brandon Burke, Community Development Specialist

## SECTION IV - STAFFING & ORGANIZATIONAL OVERVIEW

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### Police Department

The Police Department provides the community with a law enforcement system that combines and utilizes all departmental, civic, and community resources for the protection of the lives and property of our residents.

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#### **Police Chief**

Samuel Stewart

#### **Public Information / Records Administrator**

Tamara Castellari

#### **Patrol Sergeant**

Justin Mayfield

#### **School Resource Officer**

William Van Teylingen

#### **Police Officers**

Thomas Gaasche

Ryan Reynolds

Evelyn Gonzalez

#### **Community Service Officer (New)**

Vacant

## SECTION IV - STAFFING & ORGANIZATIONAL OVERVIEW

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### Public Works Department

The Public Works Department provides and maintains public services for the Town. These services include the potable water system, raw water irrigation system, wastewater transmission mains and lift station, park system, and the streets and right-of-way system.

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#### **Public Works Director**

Harley “Bud” Walker

#### **Public Works Supervisor**

Cory Berger

#### **Water Treatment Operator**

James Taylor

#### **Public Works Operations**

Dominick Guadagni

John Morse

Brett Jaromin

Vacant

#### **Fleet / Transit**

Jason Novinger

#### **PATS**

Kenneth Jones, Bus Driver

O’Neal Blackwell, Bus Driver

## SECTION IV - STAFFING & ORGANIZATIONAL OVERVIEW

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### CONTRACTED SERVICES

The Town retains associates and consultants on an on-call basis.

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The Town Attorney is retained at an hourly rate to advise and represent the Town with regard legal matters and municipal court procedures.

**Town Attorney**

Jeffrey J. Conklin

Karp. Neu. Hanlon

The Municipal Court Judge or Associate Judge presides over the Town's Municipal Court once a month and any requested jury trials.

**Municipal Judge**

Care' McInnis

The Town Engineer reviews proposed capital construction projects and maintenance to existing facilities and works with the Town Manager and Public Works Director to ensure projects are completed with quality work.

**Town Engineer**

Mark Austin

Austin Civil Group

The Town Planner reviews land use issues and makes recommendations to the Planning Commission and the Town Council.

**Town Planner**

Sheila Booth

Community Planning Strategies

The Town Building Official reviews building plans, issues building permits, inspects building construction, and issues Certificates of Occupation.

**Building Official**

Dave Larkin

Shums Coda Associates

SECTION V - BUDGET POLICY & PROCEDURES



### Budget Requirements

The Town of Parachute is a Home-Rule municipality governed by Town charter. The government is a Council- Manager form of government. The Town Council enacts local legislation, adopts budgets, determines policies and appoints the Town Manager who shall execute the laws and administer the Town government.

The budget fiscal year covers the calendar year from January 1st to December 31st. A budget message from the Town Manager explains important features of the budget. Per CRS 29-1-103(2), the budget is required to be balanced, meaning the total expenditures are limited to available resources.

The budget is prepared through a series of public meetings with the Town Council to help guide the expenditures in the coming year. All meetings and workshops are open to the public, and the final adoption of the budget is considered during a properly noticed public hearing. An additional public hearing is held upon the adoption of the budget to certify the mill levy of the ensuing years tax levy to Garfield County.

The budget is adopted by a majority vote of the Town Council by resolution. The Town Council may make amendments to the budget throughout the year. The budget amendments are adopted by resolution up to the amount of any excess revenues during a property noticed public hearing. The Town Council may also make emergency appropriations to meet a public emergency affecting life, health, property or public peace by adopting an emergency ordinance.

In November of 1992, the people of Colorado adopted a constitutional amendment of Article X Section 20 of the Colorado Constitution. The Town must abide by the amendment, which among other regulations, restricts the issuance of debt, prohibits increases in tax rates without voter approval and limits the growth of property tax revenues. In April of 2006, the electorate of Parachute voted to allow the Town to retain and expend any revenues in excess of Article X, Section 20 of the Colorado Constitution.

### Budget Method & Basis

The Town uses a Departmental Line-Item Method for budgeting whereby programs are budgeted by separate departments and divisions. Each line item is reviewed as part of the annual budget process and is considered on its own merit to meet the Town's strategic objectives.

The budget basis is the same as the basis of accounting used in the Town's audited financial statements for all funds. The modified accrual basis of accounting is utilized by all governmental funds, and the accrual basis of accounting is used for all enterprise funds.

All funds of the Town of Parachute use a calendar year as the fiscal year.

### Budget Control & Changes

After adoption, the Town Council can approve changes and make supplemental appropriations to the budget. Emergency appropriations can also be made by the Town Council through emergency Ordinance.

At any time during the fiscal year the Town Manager may transfer part or all of any unencumbered appropriation balance between programs within a department or fund.

Upon the adoption of the revised and proposed budgets, Town staff update our records to carefully monitor actual expenditures and compare them to the budget. This allows staff, including department directors and program managers, to monitor their budgets. Reclassification of funds between line items within a department requires Town Manager approval.

All expenditures made by the Town are required to adhere to the Town's Purchasing Policy, which was recently updated and adopted by the Town Council in 2022. Purchases over \$75,000 are required to go through a competitive bid process and are approved by the Town Council. Any purchase greater than \$5,000 requires three competitive quotes and the preparation of a purchase order with final approval by the Town Manager. All purchases greater than \$250 require prior approval from the Department Director.

### Budget Adoption Process

The development of the Budget is a several-month process that includes all Town departments, at least 8 team members, and countless hours of staff time. The process begins by an evaluation of the local economy and current market conditions and trends. This information is used to develop revenue forecast models that aid in the development of the budget.

By July of each year, each department director is sent a draft budget worksheet to help develop the ensuing budget for their respective program(s) that they manage. The worksheets are used to develop a draft budget that is reviewed line item-by-line item with each director and program manager. These draft budgets are then used to present an overview of significant challenges and changes to the community and Town Council during an informational budget workshop - typically held in September.

After gathering feedback from the Town Council and community during the budget workshop, staff develops the recommended budget for Town Council's review at budget meetings in October. Final adoption is usually scheduled for a public hearing in November. Although the timeline is always subject to change, the following was the timeline used for the development of the 2025 budget.

## SECTION V - BUDGET POLICY & PROCEDURES

### 2025 Budget Adoption Timeline

2025 Budget Calendar	
Task	Date / Deadline
Create 2025 Dept Budget Worksheet Template	20-Jun-24
Develop 2025 Dept Budget Worksheets	27-Jun-24
Promotions and New Hire Requests due by email	30-Jun-24
Send Budget Worksheets to Departments	1-Jul-24
Send Fee Schedule for Review	1-Jul-24
Build 2025 Master Budget Book	31-Jul-24
<b>Draft Budgets &amp; Fees Due from Departments</b>	<b>31-Jul-24</b>
Draft 2025 Revenue Forecasts	5-Aug-24
Enter 2024 Fund Balances	5-Aug-24
Input Draft Worksheets into Budget	15-Aug-24
2024 Estimates / Fund Balances	15-Aug-24
Department Budget Meetings / Review	Week of 8/12
Initial Projections for Capital Projects	31-Aug-24
Create Final Personnel Worksheet ( <i>insurance, merit, etc.</i> )	31-Aug-24
Final Budget Decisions / Inputs	31-Aug-24
Final Revenue Forecasts	31-Aug-24
Additional Budget Meetings w. Directors (if necessary)	8/26-9/4
Draft Budget Materials Due for Packet	12-Sep-24
<b>Budget Workshop w. Town Council</b>	<b>19-Sep-24</b>
Draft budget revisions	30-Sep-24
Draft Budget Letter	30-Sep-24
Draft Budget Review	7-Oct-24
Draft Budget Materials Due for Packet	10-Oct-24
Publication of Budget Notice Deadline	15-Oct-24
<b>2025 Budget Presentation &amp; Review</b>	<b>17-Oct-24</b>
Final Revisions, if necessary	31-Oct-24
Final Capital Project Budget Projections	31-Oct-24
Final Budget QC - Review	10-Nov-24
Final Budget Materials Due for Packet	14-Nov-24
<b>2025 Mill Levy Certification</b>	<b>21-Nov-24</b>
<b>Final Budget Adoption</b>	<b>21-Nov-24</b>
Budget Book Production	9-Dec-24
Final Budget Book Posted and Sent to DOLA	15-Dec-24

SECTION VI - BUDGET OVERVIEW



### Fund Structure & Descriptions

The Town budget consists of the following funds. All fund appropriations are included in this budget document and all funds are included in the Town's annual audit report.

#### Governmental Funds

##### *General Fund (100)*

The General Fund is considered a major governmental fund and is the primary source of operating revenues and expenditures for the Town. In general, all unrestricted revenues are allocated through the General Fund, and most departments and expenditures are included and allocated through the General Fund. Examples of expenditures include the Town's administration, Police, Finance, Parks, Court, IT, and Community Development. The General Fund departments are categorized through the following three divisions:

- **Administration:** Accounts for the Executive, Town Clerk, Finance Director, Town Council, IT, Court, Town Attorney, Town Engineer, Office Supplies, Community Development, Economic Development, and Contributions Departments within the General Fund.
- **Police Department:** Accounts for the Police and Records Departments within the General Fund.
- **Public Works:** Accounts for the Building Maintenance and Parks Departments within the General Fund. Other Public Works functions and expenditures are allocated through other funds, as described below.

##### *Street & Alley Fund (200)*

The Street & Alley Fund is considered a major governmental fund, and it includes the expenditures for most of the street related operations, such as paint striping, streetlight electric billing, road and snow plowing materials, and a portion of the Public Works personnel expenses. The Town's share of the HUTF and Motor Vehicle Tax revenues are allocated to the Street & Alley Fund, and it has no other dedicated revenue source.

##### *Conservation Trust Fund (210)*

The Conservation Trust Fund is used to account for monies received by the Town from Lottery proceeds. These funds are restricted for use in the acquisition, development and maintenance of new park and conservation sites or for capital improvements and maintenance of any existing public site for recreational purposes.

##### *Grant Fund (220)*

The Grant Fund is being phased out of the Town's budgeting process. The only expenditure budgeted in the Grant Fund in the 2025 budget is a transfer of the remaining fund balance to the General Fund.

## SECTION VI - BUDGET OVERVIEW

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### *Reserve Fund (230)*

To exercise conservative fiscal policy, the Reserve Fund was established by the Town to create an extra reserve of unrestricted funds for large capital projects, emergency expenditures, and unforeseen budget shortfalls. It holds funds that are set aside in reserve and are in addition to the restricted reserves within each fund.

### *Capital Improvement Fund (300)*

The Capital Improvement Fund is used to allocate and track large capital project expenditures separately from the Town's other operational expenses and governmental funds. Typically, these include projects like road maintenance, construction, and fleet and equipment purchases. The Capital Fund does not receive any dedicated revenues and requires transfers from the Town's General Fund for these allocations.

### *Urban Renewal Authority (URA) Fund (205)*

The URA Fund was established in the 2025 Budget process to allocate and track expenses related to the Town's newly formed URA - the Parachute Renewal Partnership. This fund will be used to finance URA Plan Area projects as well as receive any TIF revenues that will be restricted to the associated URA activities.

## Enterprise Funds

### *Water Fund (500)*

The Town owns and operates a water utility system within the Town, including domestic and raw water supplies. The revenues and expenses associated with this utility are accounted for in the Water Fund. The primary sources of revenue are charges for service for operational expenses.

### *Wastewater Fund (510)*

The Town owns and operates a sewer utility collection system and network within the Town, including a bulk lift station where it is transferred to the BMMD Treatment Facility for processing. The revenues and expenses associated with this utility are accounted for in the Wastewater Fund. The primary sources of revenue are charges for service for operational expenses.

### *Garbage Fund (520)*

The Town holds a master contract for a single-source solid waste collection service within Town. The revenues and expenses associated with this service are accounted for in the Garbage Fund. The primary sources of revenue are charges for service that are passed through to the Town's utility customers.

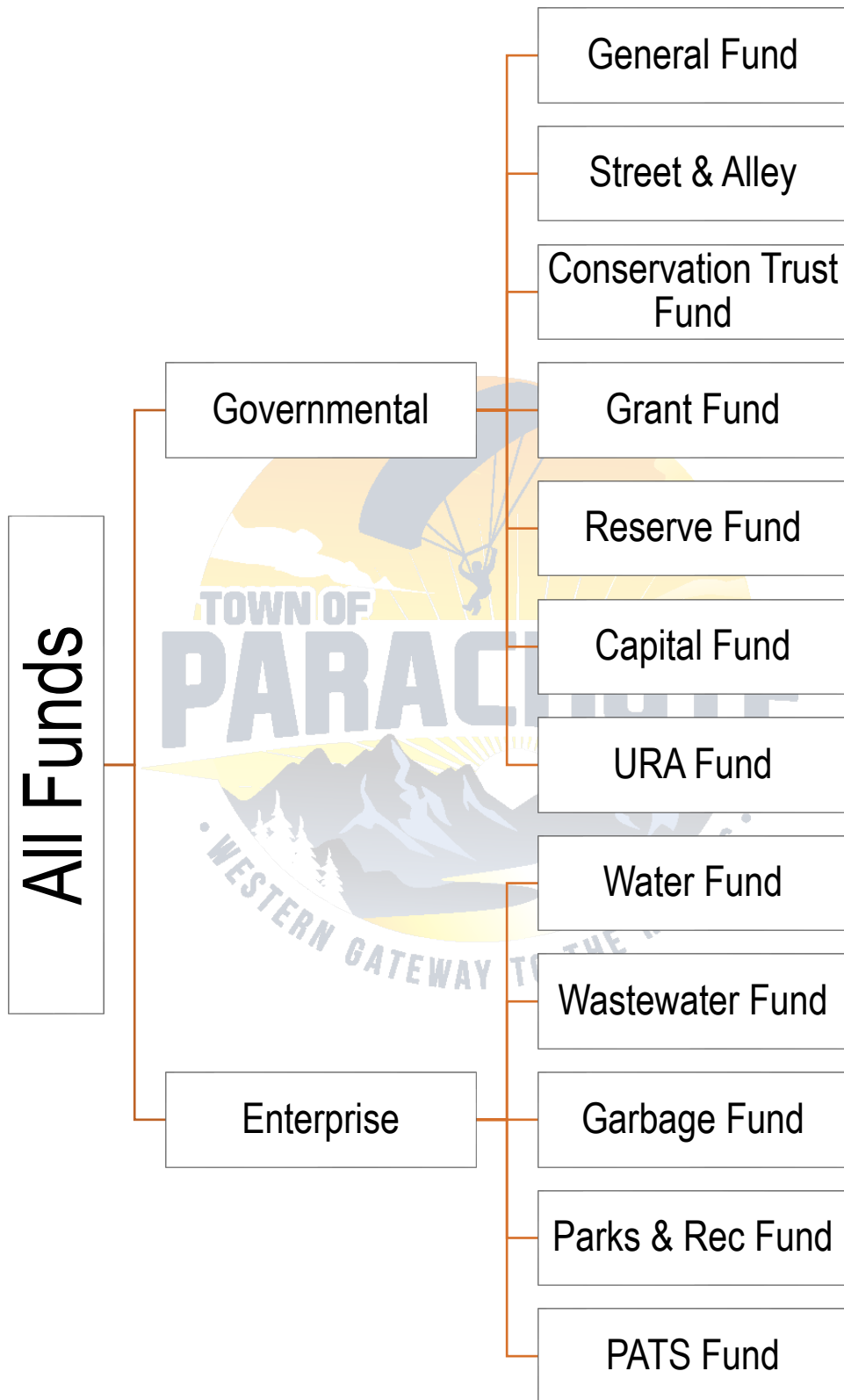
### *Parachute Area Transit System (PATS) Fund (530)*

The Town owns and operates public transit system within Town and the surrounding region, including Rifle and Battlement Mesa. The revenues and expenses associated with this service are accounted for in the PATS Fund. The PATS Fund receives transit fares that are restricted to the PATS Fund, but it also relies on intergovernmental funding and grants.

### *Parks & Recreation Fund (560)*

The Parks and Recreation Fund was established as an enterprise fund to track the revenues and expenditures of the Town-operated “TOP Adventures.” TOP Adventures was a river rental and outdoor recreation enterprise that was operated through the Town. It ceased operations in 2021. The fund is still included in the 2025 budget, but it is considered inactive.

Fund Types



## SECTION VI - BUDGET OVERVIEW

### Summary of All Funds

Revenues for all funds for 2025 are budgeted at \$7.9 million and expenditures are budgeted at \$9.3 million (includes transfers.) The 2025 budget includes the use of approximately \$1.5 million in available funds. A summary of the 2025 budget by each fund is available in the matrix below:

FUND NAME	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET
<b><u>REVENUES</u></b>				
GENERAL FUND	\$ 4,164,036	\$ 3,846,887	\$ 3,504,266	\$ 3,881,660
STREET AND ALLEY FUND	323,470	347,500	343,677	390,502
CONSERVATION TRUST FUND	10,705	9,500	10,690	9,500
GRANT FUND	421,635	-	256,027	-
RESERVE FUND	130,252	-	96,000	115,000
PARACHUTE CAPITAL IMPROVEMENT FUND	994,019	2,460,000	1,925,775	1,635,000
DEBT FUND	-	-	-	-
WATER FUND	856,207	484,731	688,565	772,750
WASTEWATER FUND	340,758	349,750	366,184	360,750
GARBAGE FUND	75,500	74,000	74,480	85,100
PARKS AND RECREATION FUND	-	-	-	-
PARACHUTE AREA TRANSIT SYSTEM FUND	343,941	382,200	377,598	629,952
URBAN RENEWAL AREA FUND	-	-	-	20,000
PARACHUTE CAPITAL LEASING CORPORATION	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,660,524</b>	<b>\$ 7,954,568</b>	<b>\$ 7,643,261</b>	<b>\$ 7,900,214</b>
<b><u>EXPENDITURES</u></b>				
GENERAL FUND	\$ 3,599,363	\$ 5,476,591	\$ 5,072,778	\$ 3,991,852
STREET AND ALLEY FUND	326,869	372,315	346,873	390,440
CONSERVATION TRUST FUND	11,607	-	-	-
GRANT FUND	733,490	200,000	83,368	265,664
RESERVE FUND	-	-	-	-

SECTION VI - BUDGET OVERVIEW

FUND NAME	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET
PARACHUTE CAPITAL IMPROVEMENT FUND	1,380,711	2,844,365	1,795,689	2,276,320
DEBT FUND	-	-	-	-
WATER FUND	676,196	866,910	837,927	1,054,480
WASTEWATER FUND	338,042	411,555	382,165	491,180
GARBAGE FUND	68,736	80,184	62,872	92,212
PARKS AND RECREATION FUND	-	-	-	-
PARACHUTE AREA TRANSIT SYSTEM FUND	297,155	359,015	300,270	722,410
URBAN RENEWAL AREA FUND	-	-	-	15,000
PARACHUTE CAPITAL LEASING CORPORATION	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,432,168</b>	<b>\$ 10,610,935</b>	<b>\$ 8,881,941</b>	<b>\$ 9,299,558</b>
<b><u>USE OF FUND BALANCE</u></b>				
GENERAL FUND	\$ -	\$ 1,629,704	\$ 1,568,512	\$ 110,192
STREET AND ALLEY FUND	3,399	24,815	3,196	-
CONSERVATION TRUST FUND	902	-	-	-
GRANT FUND	311,855	200,000	-	265,664
RESERVE FUND	-	-	-	-
PARACHUTE CAPITAL IMPROVEMENT FUND	386,692	384,365	-	641,320
DEBT FUND	-	-	-	-
WATER FUND	-	382,179	149,362	281,730
WASTEWATER FUND	-	61,805	15,981	130,430
GARBAGE FUND	-	6,184	-	7,112
PARKS AND RECREATION FUND	-	-	-	-
PARACHUTE AREA TRANSIT SYSTEM FUND	-	-	-	92,458
URBAN RENEWAL AREA FUND	-	-	-	-
PARACHUTE CAPITAL LEASING CORPORATION	-	-	-	-

SECTION VI - BUDGET OVERVIEW

FUND NAME	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET
<b>TOTAL USE OF FUND BALANCE</b>	\$ 702,848	\$ 2,689,052	\$ 1,737,051	\$ 1,528,906
<b><u>TOTAL SOURCES OF FUNDS</u></b>				
GENERAL FUND	\$ 4,164,036	\$ 5,476,591	\$ 5,072,778	\$ 3,991,852
STREET AND ALLEY FUND	326,869	372,315	346,873	390,502
CONSERVATION TRUST FUND	11,607	9,500	10,690	9,500
GRANT FUND	733,490	200,000	256,027	265,664
RESERVE FUND	130,252	-	96,000	115,000
PARACHUTE CAPITAL IMPROVEMENT FUND	1,380,711	2,844,365	1,925,775	2,276,320
DEBT FUND	-	-	-	-
WATER FUND	856,207	866,910	837,927	1,054,480
WASTEWATER FUND	340,758	411,555	382,165	491,180
GARBAGE FUND	75,500	80,184	74,480	92,212
PARKS AND RECREATION FUND	-	-	-	-
PARACHUTE AREA TRANSIT SYSTEM FUND	343,941	382,200	377,598	722,410
URBAN RENEWAL AREA FUND	-	-	-	20,000
PARACHUTE CAPITAL LEASING CORPORATION	-	-	-	-
<b>TOTAL SOURCES OF FUNDS</b>	\$ 8,363,371	\$ 10,643,620	\$ 9,380,312	\$ 9,429,120

## SECTION VI - BUDGET OVERVIEW

<b>FUND BALANCES</b>				
GENERAL FUND	\$ 305,827	\$ 951,160	\$ 866,507	\$ 756,316
STREET AND ALLEY FUND	70,485	84,430	67,340	67,402
CONSERVATION TRUST FUND	29,091	30,338	39,781	49,281
GRANT FUND	93,005	45,849	265,664	0
RESERVE FUND	2,207,512	2,077,800	2,303,512	2,418,512
PARACHUTE CAPITAL IMPROVEMENT FUND	681,973	297,476	812,058	170,738
DEBT FUND	-	-	-	-
WATER FUND	710,371	140,746	556,965	275,235
WASTEWATER FUND	323,357	237,867	307,377	176,947
GARBAGE FUND	75,743	70,883	87,351	80,239
PARKS AND RECREATION FUND	5,103	5,101	5,103	5,103
PARACHUTE AREA TRANSIT SYSTEM FUND	242,366	204,555	319,694	227,236
URBAN RENEWAL AREA FUND	-	-	-	5,000
PARACHUTE CAPITAL LEASING CORPORATION	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,744,833</b>	<b>\$ 4,146,205</b>	<b>\$ 5,631,354</b>	<b>\$ 4,232,010</b>

## SECTION VI - BUDGET OVERVIEW

### Revenue Summary - All Funds

The Town receives revenues from a variety of sources, including sales tax, lodging tax, property tax, utility billing receipts, licenses and fees, transit fares, grants, and other miscellaneous revenue. The Town collects a 3.75% sales tax on all goods and services sold within Town limits, which has historically comprised the largest portion of the Town’s revenues. 2025 is no exception. Sales tax revenues are projected to generate \$2,241,000 in 2025. This is a slight decrease of approximately 3% over the 2024 budget, but it still comprises nearly half of the revenue the Town will collect in 2025 across all funds. It is unrestricted and is primarily used for general operating expenditures in the General Fund.

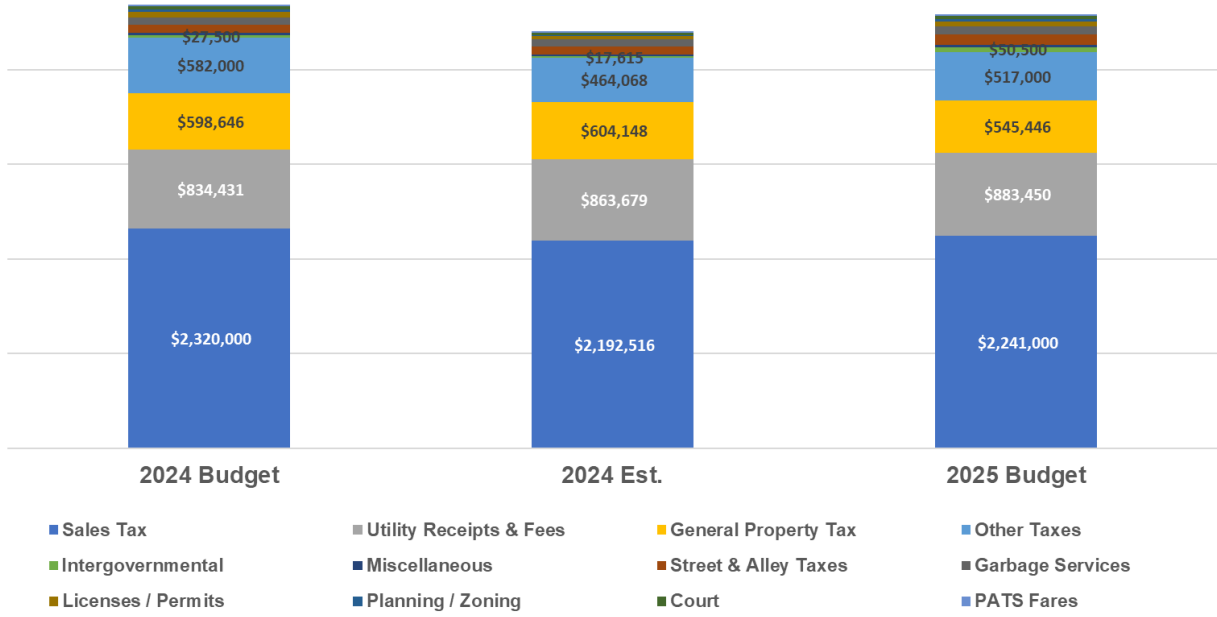
Revenue Source	2024 Budget	2024 Est.	% +/- Budget	2025 Budget	% Change Budget	% of Total*
Sales Tax	\$ 2,320,000	\$ 2,192,516	-5%	\$ 2,241,000	-3%	48.9%
Utility Receipts & Fees	\$ 834,431	\$ 863,679	4%	\$ 883,450	6%	19.3%
General Property Tax	\$ 598,646	\$ 604,148	1%	\$ 545,446	-9%	11.9%
Other Taxes	\$ 582,000	\$ 464,068	-20%	\$ 517,000	-11%	11.3%
Intergovernmental	\$ 27,500	\$ 17,615	-36%	\$ 50,500	84%	1.1%
Miscellaneous	\$ 22,000	\$ 14,125	-36%	\$ 23,000	5%	0.5%
Street & Alley Taxes	\$ 92,500	\$ 88,677	-4%	\$ 110,502	19%	2.4%
Garbage Services	\$ 74,000	\$ 74,480	1%	\$ 85,100	15%	1.9%
Licenses / Permits	\$ 57,275	\$ 34,875	-39%	\$ 47,275	-17%	1.0%
Planning / Zoning	\$ 30,050	\$ 7,409	-75%	\$ 30,050	0%	0.7%
Court	\$ 30,000	\$ 24,478	-18%	\$ 30,000	0%	0.7%
PATS Fares	\$ 15,000	\$ 17,076	14%	\$ 16,500	10%	0.4%
<b>Total Revenue</b>	<b>\$ 4,683,402</b>	<b>\$ 4,403,145</b>	<b>-6%</b>	<b>\$ 4,579,823</b>	<b>-2%</b>	

*\*excludes grants and transfers*

### Budgeted Revenue Comparison Summary

Other taxes collected by the Town of Parachute consists of the Town’s lodging tax, use tax, excise taxes, cigarette taxes, mineral lease, and severance tax. By policy, revenues from the mineral lease tax and severance tax are dedicated to capital projects. This is due to their unpredictability and volatile nature. In 2025, these revenues are estimated to be \$174,000, which will be transferred to the Town’s Capital Fund. This is a significant reduction from the 2024 budget (\$233,000), which is partially why “Other Taxes” are projected to decrease 11% from the previous budget year. This estimate is comprised of previous year averages and is being revised down after a strong year of receipts in 2023 that drove the average up. The other tax revenues, are budgeted to slightly increase or remain flat in 2025, based on recent trends and analysis.

### 2025 REVENUES BY CATEGORY

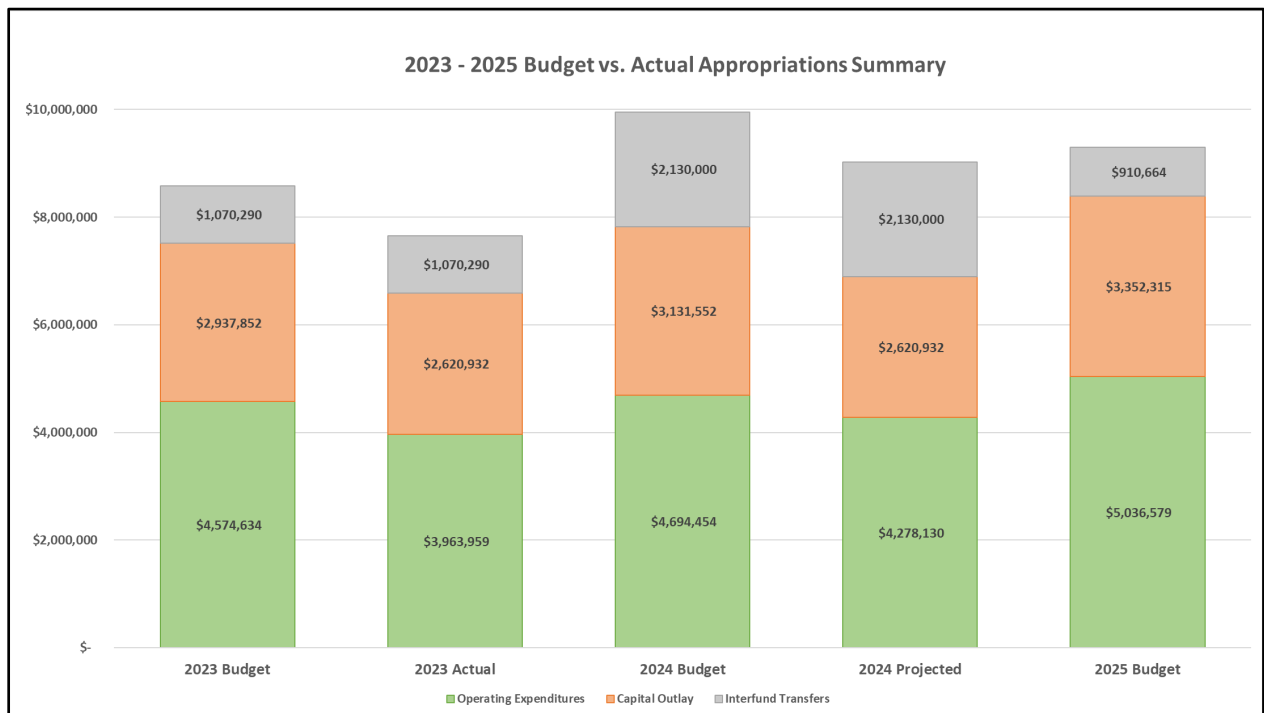


## SECTION VI - BUDGET OVERVIEW

### Expenditure Summary - All Funds

In 2025, operating expenditures across all funds are budgeted at \$5,036,579. This represents an increase of approximately 7.3% over the 2024 budget.

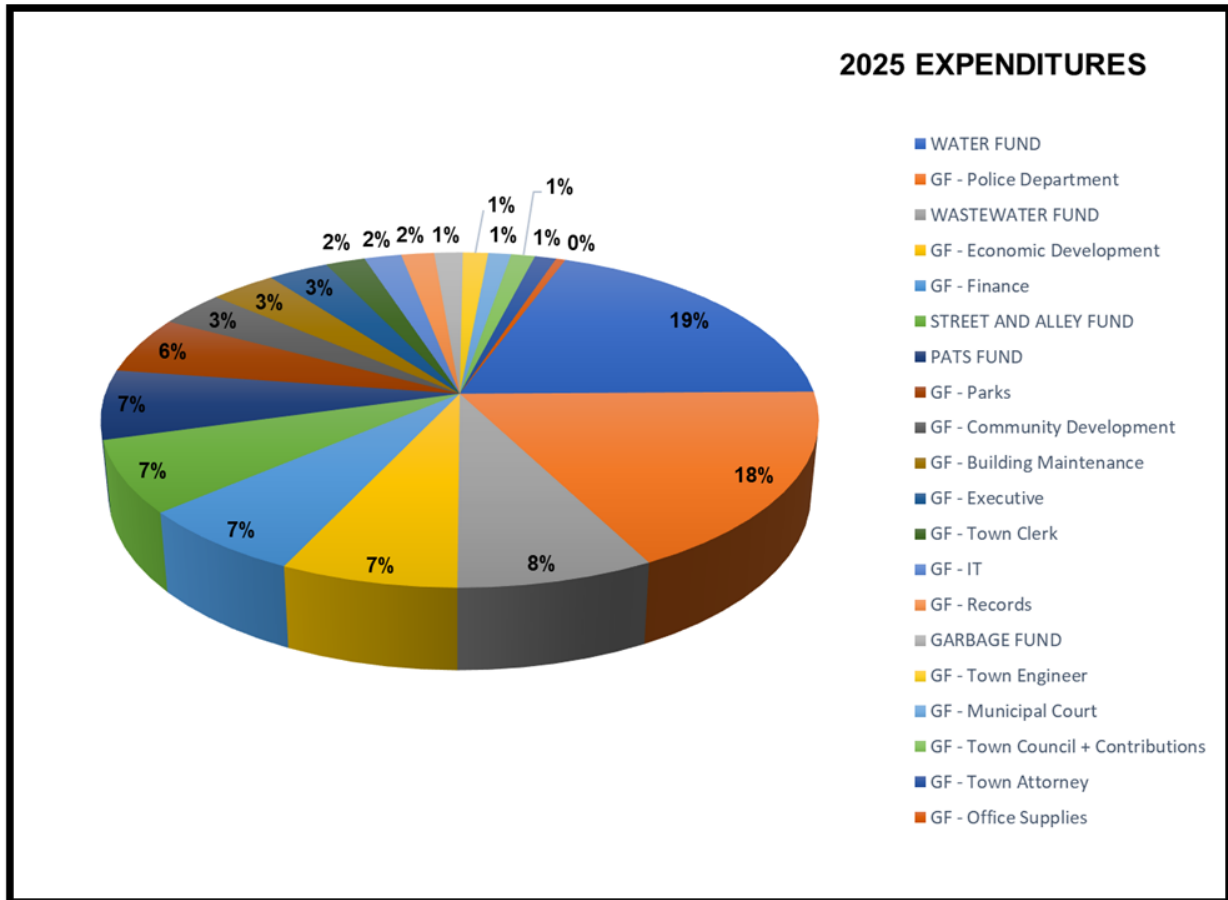
Capital expenditures in 2025 are budgeted at \$3,352,315, an increase of approximately 7% over 2024. The following is a breakdown of the different types of appropriations in the 2025 budget as compared to the 2024 and 2023 budget and end of year actuals. Capital projects are summarized and available in further detail within the Town's [Capital Improvement Plan](#).



## SECTION VI - BUDGET OVERVIEW

The chart below shows the percentage of expenditures by program / fund, across all funds, except the Capital Fund.

The Water Fund is anticipated to be the largest allocation and category of expenditures in 2025 (19%), mostly due to the large amount of capital expenditures included in the fund's 2025 budget. The next largest allocation and category of expenditures in 2025 is the Police Department (18%), which is included in the general fund.



## SECTION VI - BUDGET OVERVIEW

### Fund Balance Summary & Forecasts

The use of fund balance from unappropriated sources covers the difference gap between total revenues and appropriations. Although the appropriations exceed projected 2024 revenues, it is important to note that, per the Town’s budget philosophy, operational expenses do not exceed revenues. The balance of the appropriations are made up of capital expenditures and projects that are one-time in nature. These are investments in the community, and the Town Council has allocated existing fund balance to help fund these projects. The following is a summary of the use of fund balance in 2025.

### Consolidated Fund Balance Statement

	Beginning Fund Balance	Revenues	Expenditures	Ending Balance	\$ Change in Fund Balance
100 GENERAL FUND	\$ 866,507	\$ 3,881,660	\$ 3,991,852	\$ 756,316	\$ (110,191)
200 STREET AND ALLEY FUND	\$ 67,340	\$ 390,502	\$ 390,440	\$ 67,402	\$ 62
210 CONSERVATION TRUST FUND	\$ 39,781	\$ 9,500	\$ -	\$ 49,281	\$ 9,500
220 GRANT FUND	\$ 265,664	\$ -	\$ 265,664	\$ 0	\$ (265,664)
230 RESERVE FUND	\$ 2,303,512	\$ 115,000	\$ -	\$ 2,418,512	\$ 115,000
300 PARACHUTE CAPITAL IMPROVEMENT FUND	\$ 812,058	\$ 1,635,000	\$ 2,276,320	\$ 170,738	\$ (641,320)
310 DEBT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
500 WATER FUND	\$ 556,965	\$ 772,750	\$ 1,054,480	\$ 275,235	\$ (281,730)
510 WASTEWATER FUND	\$ 307,377	\$ 360,750	\$ 491,180	\$ 176,947	\$ (130,430)
520 GARBAGE FUND	\$ 87,351	\$ 85,100	\$ 92,212	\$ 80,239	\$ (7,112)
560 PARKS AND RECREATION FUND	\$ 5,103	\$ -	\$ -	\$ 5,103	\$ -
530 PARACHUTE AREA TRANSIT SYSTEM FUND	\$ 319,694	\$ 629,952	\$ 722,410	\$ 227,236	\$ (92,458)
205 URBAN RENEWAL AREA FUND	\$ -	\$ 20,000	\$ 15,000	\$ 5,000	\$ 5,000
0 PARACHUTE CAPITAL LEASING CORPORATION	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,631,353</b>	<b>\$ 7,900,214</b>	<b>\$ 9,299,558</b>	<b>\$ 4,232,009</b>	<b>\$ (1,399,344)</b>

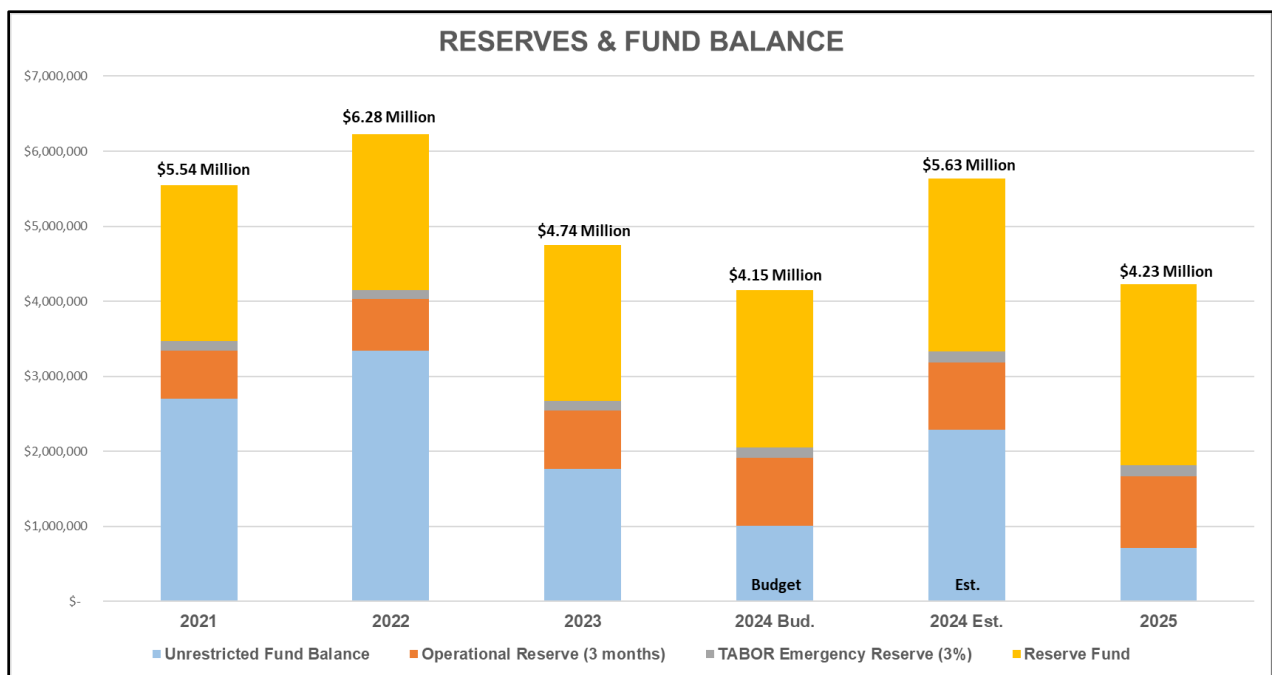
The Town’s total fund balance, across all funds, is estimated to decrease approximately \$1.4 million in 2025 (25%). A large portion of this reduction is a result of fund balance that is already dedicated and reserved for ongoing capital projects. New capital projects are also projected to require the use of fund balance in 2025. 2025 Capital projects are summarized and available in greater detail in the [Capital Fund Summary](#) section of this document.

## SECTION VI - BUDGET OVERVIEW

### Reserves

The Town strongly values resilience and is prepared for economic uncertainty. By voluntary policy, the Town maintains an emergency operational reserve of two months for most governmental funds and three months (25%) for the Town’s enterprise utility funds. This is in addition to a Reserve Fund the Town maintains for unforeseen expenses and large capital investments. It is also in addition to the emergency reserves mandated through the Colorado Constitution (3%).

The current makeup of the Town’s total reserves and unrestricted fund balance, across all funds, is summarized in the chart below.



## SECTION VI - BUDGET OVERVIEW

### General Fund Summary

The General Fund is the Town's primary operating fund. It is used to account for the provision of municipal resources funded through the Town's unrestricted general resources, primarily tax revenues. The general fund consists of the departments and programs shown in the expenditure summary table below. (% change indicates the % difference from the 2024 Budget to the 2025 budgeted numbers shown below. % of Budget indicates the portion of the general fund each department or program comprises.)

DEPARTMENT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% Change	% OF BUDGET
Executive	\$ 243,520	\$ 122,627	\$ 169,340	\$ 116,403	\$ 184,240	8.8%	5.7%
Town Engineer	54,707	20,175	71,000	55,882	71,000	0.0%	2.2%
Town Attorney	30,353	53,423	60,375	56,305	63,375	5.0%	2.0%
Finance	269,210	289,432	358,265	348,383	389,318	8.7%	12.1%
IT	58,453	65,780	104,293	104,484	151,055	44.8%	4.7%
Utility	-	-	-	-	-	0.0%	0.0%
Office Supplies	17,437	18,328	26,500	28,922	22,000	-17.0%	0.7%
Town Clerk	89,106	99,811	111,125	110,268	108,115	-2.7%	3.4%
Elections	1,178	-	5,386	2,726	1,250	-76.8%	0.0%
Town Council	21,565	20,898	26,659	21,246	23,394	-12.2%	0.7%
Municipal Court	53,361	62,739	64,229	68,100	71,025	10.6%	2.2%
Police Department	618,173	695,210	855,685	781,848	937,985	9.6%	29.2%
Records	78,655	84,183	92,420	92,502	93,085	0.7%	2.9%
Community Development	151,800	130,058	184,917	130,724	180,355	-2.5%	5.6%
Code Enforcement	-	-	-	-	-	0.0%	0.0%
Planning	-	-	-	-	-	0.0%	0.0%
Economic Development	189,340	288,794	369,345	319,653	383,460	3.8%	11.9%
Building Maintenance	162,868	155,362	184,990	153,893	190,450	3.0%	5.9%
Parks	225,507	302,390	296,006	292,805	291,150	-1.6%	9.1%
Contributions	22,963	24,902	40,240	36,975	53,300	32.5%	1.7%
<b>Total</b>	<b>\$ 2,288,195</b>	<b>\$ 2,434,110</b>	<b>\$ 3,020,775</b>	<b>\$ 2,721,117</b>	<b>\$ 3,214,557</b>	<b>0.7%</b>	<b>100.0%</b>

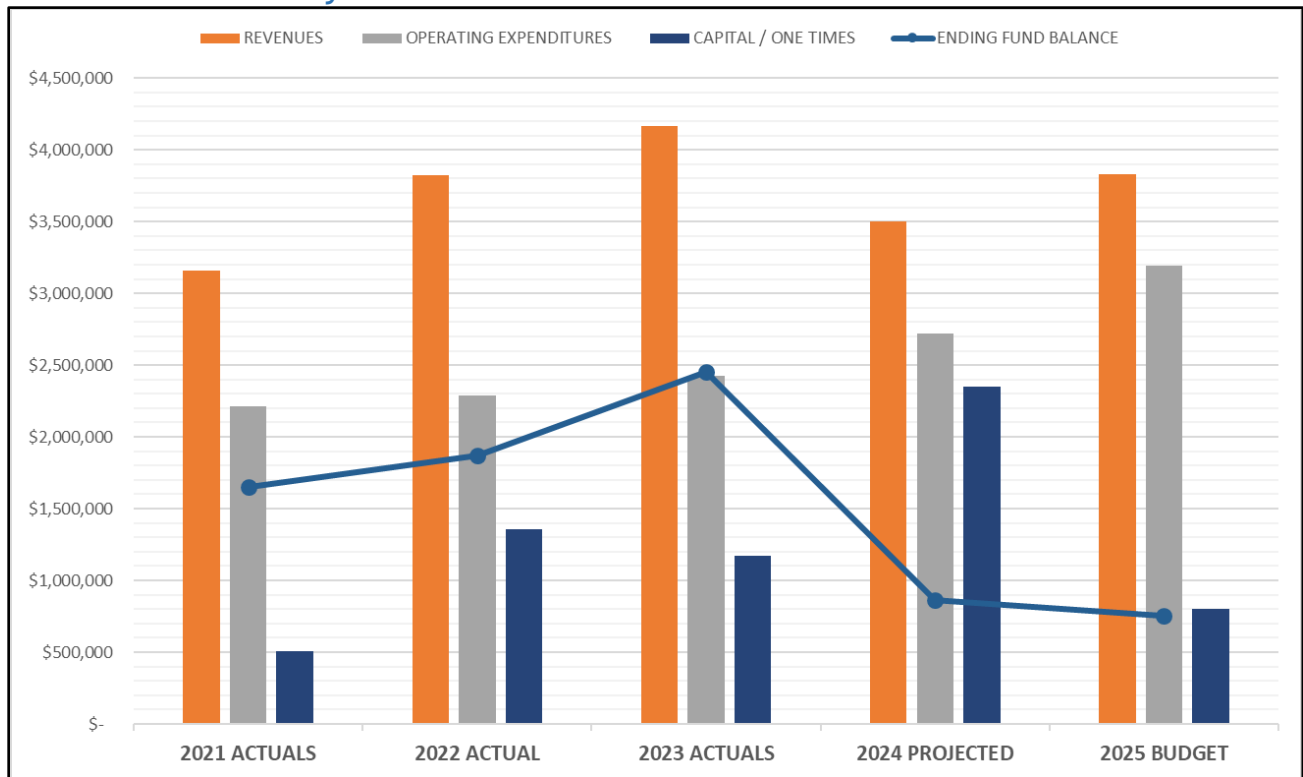
*\*Operations ONLY - Does not include One Times or Capital*

The table above is operational expenses only, and it excludes capital projects and one-time expenditures. The net position of the general fund, which is defined as the result of the fund balance from all revenues minus all expenditures, including capital projects, is summarized in the table and chart below.

## SECTION VI - BUDGET OVERVIEW

GENERAL FUND REVENUE / EXPENDITURE COMPARISON					
	2022	2023	2024 Budget	2024 Proj	2025 Budget
Beginning Fund Balance	\$ 1,648,011	\$ 1,871,175	\$ 2,435,660	\$ 2,435,660	\$ 866,507
TOTAL REVENUES	\$ 3,868,049	\$ 4,164,036	\$ 3,846,887	\$ 3,503,625	\$ 3,881,660
TOTAL EXPENDITURES	\$ 3,644,885	\$ 3,599,363	\$ 5,476,591	\$ 5,072,778	\$ 3,991,852
Annual Net	\$ 223,164	\$ 564,674	\$ (1,629,704)	\$ (1,569,153)	\$ (110,192)
Ending Available Fund Balance	\$ 1,871,175	\$ 2,435,660	\$ 805,956	\$ 866,507	\$ 756,316
Restricted Ending Fund Balance	\$ 419,013	\$ 432,198	\$ 500,129	\$ 500,129	\$ 532,426
<b>Available Ending Fund Balance</b>	<b>\$ 1,452,162</b>	<b>\$ 2,003,462</b>	<b>\$ 305,827</b>	<b>\$ 366,378</b>	<b>\$ 223,889</b>

### General Fund Summary Chart



The General Fund is projected to finish 2025 with an ending fund balance of \$756,316. \$532,426 is restricted and considered part of the fund's operational reserve (25% / 3 months) plus the TABOR-mandated reserve of 3%. 2024 represented a major year of capital expenditures and investments for the Town, resulting in a spending down of the fund balance in the General Fund by approximately \$1,569,153. Most of these funds were transferred to the Capital Fund to finance the associated projects, and this amount wasn't necessarily spent in 2024. Many of these resources remain available in the Capital Fund, which is explained in greater detail in the Capital Fund Summary.

## SECTION VI - BUDGET OVERVIEW

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### Departmental Program Summaries, Accomplishments, & Goals

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<b>DIVISION:</b>	Administration
<b>DEPARTMENT:</b>	Executive
<b>PROGRAMS:</b>	Administration, Town Attorney, Town Engineer, IT, Town Council
<b>FUND:</b>	General

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#### DEPARTMENT DESCRIPTION:

The Executive Department is comprised of the office of the Town Manager, who oversees the budgets for IT, Engineering, and the Town Attorney's expenses. The Town Manager, by Town Charter, is the Chief Administrative Officer of the Town and is charged with providing organizational leadership and management of day-to-day operations. It is also the responsibility of the Town Manager to implement the goals and policies of the Town Council and to ensure the efficient and effective use of Town resources.

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#### DEPARTMENT OBJECTIVES:

1. Produce and implement the Town's annual budget document.
2. Provide leadership and direction to all Town departments and staff.
3. Set clear goals and expectations for Town staff.
4. Ensure the effective and efficient use of Town resources.
5. Represent the Town and work with local businesses, stakeholders, and community partners, as appropriate.

#### ACCOMPLISHMENTS - 2024:

- Established the Town's first Urban Renewal Authority - the Parachute Renewal Partnership.
- Completed 30% level designs of various elements for 1<sup>st</sup> Street and the surrounding area contained within the Town's Downtown Development Plan.
- Took steps to continue progress towards the Town's Trails Master Plan, including preliminary designs for two different project areas - Mt. Callahan and Parachute Island.
- Provided leadership and direction to Town and staff to maintain positive momentum and accomplishments of the Town goals, policies, and objectives, while keeping the public and Town Council updated with info update memorandums. Wrote and published 25 info update memorandums in 2024.
- Oversaw the implementation of the 2024 Municipal Budget, and the

## SECTION VI - BUDGET OVERVIEW

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development of the 2025 Budget and met all regulatory deadlines and requirements.

- Received approval for a \$2.25 million federal CDS funding request to help fund the 1<sup>st</sup> phase of construction for the reconstruction of 1<sup>st</sup> Street, tentatively scheduled to commence in 2026 or 2027.

### GOALS - 2025:

- **Promote Community Engagement and Public Relations**
  - Write, produce, publish and send out at least 26 info update memorandums and have them available on the Town’s website within 5 days of publication.
- **Beautify and Revitalize Business Corridors**
  - Continue to work with the newly established URA, the Parachute Renewal Partnership, to successfully establish the Mountain View Plaza Redevelopment URA Plan, and successfully negotiate and execute the required IGAs with all 10 tax entities prior to June 1, 2025.
  - Recruit and fill the newly created Community Service Officer position and create a new program to increase code compliance in Parachute.
  - Present an updated Public Works Manual for Town Council consideration and adoption to improve design and repair standards for public infrastructure within Town by March 1, 2025 and before construction season.

### DEPARTMENT STAFFING:

	2023	2024	2025 Proposed
Administration	1	1	1
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>

## SECTION VI - BUDGET OVERVIEW

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<b>DIVISION:</b>	Administration
<b>DEPARTMENT:</b>	Finance
<b>PROGRAMS:</b>	Finance, Human Resources, Office Supplies, Utility Billing, Garbage
<b>FUND:</b>	General

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### DEPARTMENT DESCRIPTION:

Provide administrative support and services to the public and other departments of the Town in an efficient manner to the end that the public and departments of the Town have the management information and support they need to deliver their services in the most appropriate manner.

### DEPARTMENT OBJECTIVES:

1. Oversee the Town's accounting, procurement, and other financial procedures, throughout all Town function and Town departments.
2. Provide comprehensive and transparent financial management and maintain strong ethics and integrity.
3. Provide high quality customer service to the public and utility customers.
4. Create a foundation for effective and accurate management of Town services by providing timely, accurate, relevant, and accessible financial data.
5. Help maintain the Town's commitment to transparency by overseeing the annual audit process and ensuring financial reports are available to the public.
6. Assist in creating and maintaining a safe and compliant workplace by managing the various aspects of personnel management, including payroll and the maintenance of the Town's Employee Handbook and Safety Manual.

### ACCOMPLISHMENTS - 2024:

- Implemented a new ERP Software System. This enhanced software will increase efficiency and reporting and allow access to department heads, and staff to view budget information and expenses. This software also included a Service Work Order program for utilities to electronically send service work orders to staff in the field.
- Implemented an enhanced version of the current meter reading software, which works with the new ERP system. This software is cloud based so it allows staff to work from their phones if necessary and will also produce reports that

## SECTION VI - BUDGET OVERVIEW

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will help us identify issues with meters, monitor our water consumption and identify leaks.

- Worked with the utility staff on the Lead and Copper Rule Revisions from CDPHE. We needed to identify and label lines with the type of line and make sure we do not have any lead lines in our service system.
- Worked with Raftelis on a Water, Wastewater, and Garbage Rate Study. We are identifying areas of need, such as capital and operating for these funds, and how best to fund the expenses through rate increases, grants, and other sources.
- Purchased a Self-Stamping Machine. This allowed us to be more efficient in the mailing of our utility cards.
- Purchased new office chairs, which are ergonomically correct to help with staff comfort

### GOALS - 2025:

- **Anticipate and Embrace Future Challenges, Technology and Trends**
  - Continue additional ERP Software Implementation as far as Document Manager and User Access by February 28, 2025.
  - Reduce costs for office supplies and postage. Due to the new ERP Software and Meter Reading, we are reducing office supplies as it will be more automated and should reduce our paper needs and other supplies.
- **Improve Employee Recruitment, Retention and Satisfaction**
  - Work with the Town Manager to complete a Compensation Study/Market Analysis for 2025. To evaluate the Town's compensation and benefit package by August 15, 2025.
  - Review and revise Town Employee Handbook by August 31, 2025.

### DEPARTMENT STAFFING:

	2023	2024	2025 Proposed
Administration	2	2.5	2.5
TOTAL	2	2.5	2.5

## SECTION VI - BUDGET OVERVIEW

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<b>DIVISION:</b>	Administration
<b>DEPARTMENT:</b>	Town Clerk
<b>PROGRAMS:</b>	Town Clerk, Municipal Court, Elections
<b>FUND:</b>	General

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### DEPARTMENT DESCRIPTION:

Provides the foundation of transparent government and decision-making by facilitating elections and open meetings with proper and compliant public notices and maintains and preserves the records and legislative history of the Town. The Town Clerk also oversees the procedures of the Town's Municipal Court, which provides monthly hearings with the Town's contracted Municipal Judge presiding.

### DEPARTMENT OBJECTIVES:

1. Provide administrative support and services to the public and other departments of the Town.
2. Maintain high levels of customer service, ensuring timely, courteous, effective and consistent assistance to all who are doing business with the Town or served by the Court.
3. Serve as custodian of the Town's official records, official actions, and Parachute Municipal Code, provide documents to the public, and process official records requests.
4. Ensures effective governance and official meetings and actions by the Town's various bodies, including the Town Council, by providing effective communication, meeting agendas, and records.
5. Prepares for and conducts elections to provide citizens with an opportunity for representative government of their community through the election of Town Council members and the Mayor, in addition to local ballot questions and issues.

### ACCOMPLISHMENTS - 2024:

- Developed a comprehensive Business License Resource Page on the Town website to centralize licensing resources, incorporating digital submission capabilities to enhance user convenience and promote environmental sustainability.
- Introduced automated text reminders for upcoming excise tax payments to the Town, enhancing accountability and improving compliance. Worked with Raftelis on a Water, Wastewater, and Garbage Rate Study. We are identifying

areas of need, such as capital and operating for these funds, and how best to fund the expenses through rate increases, grants, and other sources.

- Collaborated with the Town of Debeque to share expertise and assist with their mail in ballot process.
- Collaborated with Garfield County to host the Republican & Democrat Primaries in March 2024, the State Primary Election in June 2024, and to become an in person voting location for the 2024 Presidential Election in November 2024. Designed an improved checkout process for defendants after court, utilizing existing tools to ensure they receive comprehensive information and orders from the judge, while incorporating a timestamp on each order for accurate record-keeping.
- Reduced supply usage on paid citations not requiring judicial review by 75% by filling them in one centralized location, rather than individually.
- Purchased new office chairs, which are ergonomically correct to help with staff comfort

### GOALS - 2025:

- **Unify and Promote Strong Sense of Community**
  - Ensuring election-related information is clear, accessible, and available in multiple languages and formats (including easy-to-read or audio versions) helps create a welcoming environment for everyone. Providing resources on voter rights, how to register, and where and how to vote by November 2024.
  - Collaborate with community organizations to host two informational workshops on key issues impacting the community by December 2025.
- **Anticipate and Embrace Future Challenges, Technology and Trends**
  - Establish an accessible video streaming and archiving platform for Town Council Meetings on the Town website, enabling community members to watch live sessions or revisit past meetings at their convenience by June 2025.
- **Promote / Enhance Community Engagement**
  - Develop an initiative to collect and update resident email addresses, ensuring accurate and current contact information for improved communication and community engagement by March 2025.
  - Provide online resources, including court calendars, FAQs, and clear guidelines on court processes by January 2025. A user-friendly website with regularly updated information helps make the court more accessible.
  - Use social media platforms and newsletters to share updates on court initiatives, legal tips, and changes in local laws or regulations. This visibility helps residents stay informed and feel connected to the court's activities.

## SECTION VI - BUDGET OVERVIEW

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- Revitalize community communication by reestablishing a regular newsletter to keep residents informed and engaged with town news and events by April 2025.
- During Election Season, engage with the community through social media platforms by providing updates, answering questions, and sharing reminders about important election dates and procedures.
- During Election Season, Highlight options available for individuals with disabilities, language needs, or other accessibility concerns, such as curbside voting, language assistance, and accessible voting machines.

### DEPARTMENT STAFFING:

	2023	2024	2025 Proposed
Administration	1	1	1
Municipal Judge	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>

## SECTION VI - BUDGET OVERVIEW

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<b>DIVISION:</b>	Administration
<b>DEPARTMENT:</b>	Community Development
<b>PROGRAMS:</b>	Building, Planning, Economic Development
<b>FUND:</b>	General

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### DEPARTMENT DESCRIPTION:

Community Development is comprised of the building, planning, and economic development functions of the Town, and it is tasked with managing and fostering the long term growth of the community to create a well-designed, high quality, and safe community through effective planning, zoning, and enforcement activities to preserve and enhance the quality of life in Parachute.

### DEPARTMENT OBJECTIVES:

1. Promote and maintain an excellent quality of life for Parachute residents through equitable and consistent enforcement of the adopted building codes and Parachute Land Use Code.
2. Provide for orderly, safe, and efficient growth and development of the Town.
3. Protect citizens and visitors in the built environment by issuing permits, inspecting work, and conducting plan reviews to ensure work is safe and code compliant.
4. Provide high quality customer service to the public, contractors, and others doing business with the Town.
5. Attract and promote economic development in the Town through business incentives, public-private partnerships, and connections with other entities.
6. Promote the Town's brand through communications, community events, and advertisements to increase community activity, tourism, and lodging occupancy.

### ACCOMPLISHMENTS - 2024:

- Completed rewrite and update of Title 15, Parachute Land Use Code which also includes an update of Appendix 1 (Submittal Requirements).
- Made significant Progress in getting the Parachute Inn Land Use Application close to final approval.
- Processed, reviewed, and approved approximately 53 various community development permit applications.

## SECTION VI - BUDGET OVERVIEW

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- Awarded 3 Beautification Grants to 3 local businesses totaling approximately \$15,000 in improvements.
- Successfully coordinated the following events: Parachute Pickup; Grand Valley Days; Monday Market; and Rockmageddon. We also held two well-attended Plan Jam events at the Parachute Co-workspace.(Parachute Drop In).
- Helped solidify the creation of the Colorado River Valley Economic Development Partnership (CRVEDP) and secured the Vice Chair position on their Board.

### GOALS - 2025:

- **Diversify and Grow the Local Economy**
  - Conduct initial completeness review of all department permit applications and enter them into Caselle within 5 working days of application date.
  - Get all Land Use applications and processes as well as Community Development related applications and processes built and managed in Caselle.
- **Unify and Promote Strong Sense of Community**
  - Complete the Cottonwood Park area Master Plan and submit for Town Council approval by April 30, 2025.
  - Enhance Parachute Pickup by coordinating our efforts with the Battlement Mesa community thereby reducing costs to the Town of Parachute.
  - Have at least 300 attendees at Rockmageddon, or similar community festival, in 2025.
- **Beautify and Revitalize Business Corridors**
  - Award 3 new Beautification Grants to Parachute Businesses.
  - Significantly improve the aesthetics of Parachute through coordination with the anticipated new Code Enforcement Officer. Work with the Police Department to successfully hire and onboard a new employee by April 1, 2025.
- **Promote / Enhance Community Engagement**
  - Conduct two more Plan Jam events to improve public engagement and provide residents with frequent updates on ongoing projects.

### DEPARTMENT STAFFING:

	2023	2024	2025 Proposed
Administration	2	2	2
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>

## SECTION VI - BUDGET OVERVIEW

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<b>DIVISION:</b>	Police
<b>DEPARTMENT:</b>	Police Department
<b>PROGRAMS:</b>	Patrol, Records, and Code Enforcement
<b>FUND:</b>	General

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### DEPARTMENT DESCRIPTION:

This Department consists of a full-service police agency utilizing proactive problem-solving to perform a wide variety of public safety functions for Parachute's citizens and visitors.

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### DEPARTMENT OBJECTIVES:

1. Maintain a safe and peaceful community through compassion, equality, and integrity to every individual.
2. Reduce liability and enhance Department effectiveness by providing meaningful and relevant training.
3. Pursue grant opportunities to reduce training and equipment costs.
4. Maintain accurate and legally compliant records including, but not limited to, uniform crime reports and the National Incident Bases Reporting System (NIBRS)
5. Continue to expand and improve public information and improve programs concerning community engagement and public safety education.
6. Provide high quality customer service and enforcement throughout the Town

### ACCOMPLISHMENTS - 2024:

- Reduced both Motor Vehicle Theft and Burglaries by 25%.
- Worked with many entities and increased our Shop with a Hero program for more families.
- Finished outfitting our entire fleet with newer patrol vehicles.
- Maintained a Case Solved percentage of greater than 88% for all cases throughout 2023.

### GOALS - 2025:

- **Promote Community Engagement and Public Relations**
  - Host at least two community events in 2025 to promote

## SECTION VI - BUDGET OVERVIEW

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positive public relations with the community (e.g. free ice cream at the park, coffee with a cop, etc.)

- **Crime Rate Reduction and Code Compliance**
  - Reduce the crimes of Criminal Mischief and Theft by at least 10%. We will do this by using proactive patrol procedures, directed foot patrols, and concentrating on high crime or high population areas.
  - Maintain a Case Solved percentage greater than 85% for all cases throughout 2024.
  - Successfully hire a new Code Enforcement Officer and work with Community Development to create a new Code Enforcement program

### DEPARTMENT STAFFING:

	<b>2023</b>	<b>2024</b>	<b>2025 Proposed</b>
<b>Sworn Police Officers</b>	5	6	6
<b>Administration</b>	1	1	2
<b>TOTAL</b>	<b>6</b>	<b>7</b>	<b>8</b>

## SECTION VI - BUDGET OVERVIEW

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<b>DIVISION:</b>	Public Works
<b>DEPARTMENTS:</b>	Public Works, Utilities, and PATS
<b>PROGRAMS:</b>	Building Maintenance, Parks, Streets, Water, Wastewater, Fleet, and Transit
<b>FUND:</b>	General

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### DEPARTMENT DESCRIPTION:

The Public Works Department provides and maintains public services for the Town. These services include the potable water system, raw water irrigation system, wastewater transmission mains and lift station, park system, public facilities, public transit, and the streets and right-of-way system.

### DEPARTMENT OBJECTIVES:

1. Maintain a safe and reliable network of streets, infrastructure, and utilities.
2. Provide consistent, safe, and high-quality water and wastewater services to meet current and future community needs.
3. Provide a high level of customer service by responding to resident requests and addressing concerns quickly.
4. Ensure the effective and efficient use of Town resources by evaluating, investing, and performing routine preventative maintenance to extend the lifespan of the Town's core infrastructure.
5. Identify and address public hazards proactively.
6. Contribute to the overall quality of life by providing safe, clean, and well-maintained parks and public facilities that enhance event offerings and recreation opportunities.
7. Maintain and provide the Town's fleet of vehicles and equipment ready to provide public services in the most cost effective way possible.
8. Connect the region and provide the community with regular and reliable public transit service that is a safe, courteous, convenient, and affordable alternative to driving.

### ACCOMPLISHMENTS - 2024:

- Completed the lead remediation and exterior resurfacing project for both the 100,000 and 400,000 gallon water storage tanks, including the application of a new GVHS mascot logo.
- Performed thickness testing inspections on the Town's raw water holding tank and identified deficiencies proactively that will be addressed in 2025.

## SECTION VI - BUDGET OVERVIEW

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- Installed Starlink internet services to the Town’s remote Revelle Springs Water Treatment Plant to improve communications and Scada abilities for the effective management of the Town’s water treatment processes.
- Began succession planning by moving a public works employee into the water treatment operations and began the training program and process for another employee to receive certifications.
- Replaced the backup generator at the Town’s main wastewater lift station to increase our resilience and preparedness during potential power outages.
- Installed a new Accudose alarm system to proactively alert staff of any high flows in the Town’s wastewater collection system.
- Completed a chip and seal overlay project on a majority of the roadways in the core of Town to protect and preserve the streets.
- Participated in the 1<sup>st</sup> Street downtown demonstration projects by constructing and installing “parklet” areas and simulate the concepts in the Town’s Downtown Development Plan and seek community feedback on the design.
- Assisted in the renovation and construction of improvements at Wasson McKay Park
- Installed a drainage system and improved drainage at the Town’s public works facility, which improved the conditions and safety of the grounds.
- Finished the upgrades of the Town Hall HVAC system and controls, resulting in an energy and cost savings of approximately 43%.
- Finished the newly constructed public restroom facility at the Parachute Boat Ramp parking lot.
- Completed repairs to the Cottonwood Park asphalt trail system.
- Installed new fence along La Plata Ave. at Cottonwood Park to protect the multi-purpose fields from vehicles and traffic.
- Replaced the drinking fountain at Beasley Park with a bottle filling model to promote healthy habits and drinking water.

### GOALS - 2025:

- Continue the Town’s succession planning for the Water department and have at least 1 employee complete their “C” level or above water treatment certification by December 31, 2025.
- Complete the necessary repairs to the Town’s raw water holding tank by December 31, 2025.
- Proactively replace at least 6 identified water hydrants and 4 water valves in the Town’s water distribution network, as identified in the Town’s asset management plan.
- Evaluate the main transfer line from the Revelle Springs reservoir, and determine a replacement plan, design, budget and timeline to complete a replacement prior to the 2026 budget process.
- Procure a backup 30hp lift station pump to increase the Town’s resilience in the wastewater collection system, and conduct an evaluation of the Town’s lift station to determine additional necessary upgrades.

## SECTION VI - BUDGET OVERVIEW

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- Complete the sidewalk repairs identified as necessary or deemed to be hazardous.
- Procure and prepare the fleet of vehicles and equipment included in the 2025 capital budget.
- Develop a new maintenance program to increase mowing and to spray and control weeds in the Town's public rights of way.

### DEPARTMENT STAFFING:

	2023	2024	2025 Proposed
Public Works	4	5	5
Water Operator	1	1	1
PATS Bus Drivers	2	2	2
Fleet Mechanic / Transit	1	1	1
Seasonal Maintenance	2	2	2
Administration	1	1	1
<b>TOTAL</b>	<b>11</b>	<b>12</b>	<b>12</b>

## SECTION VI - BUDGET OVERVIEW

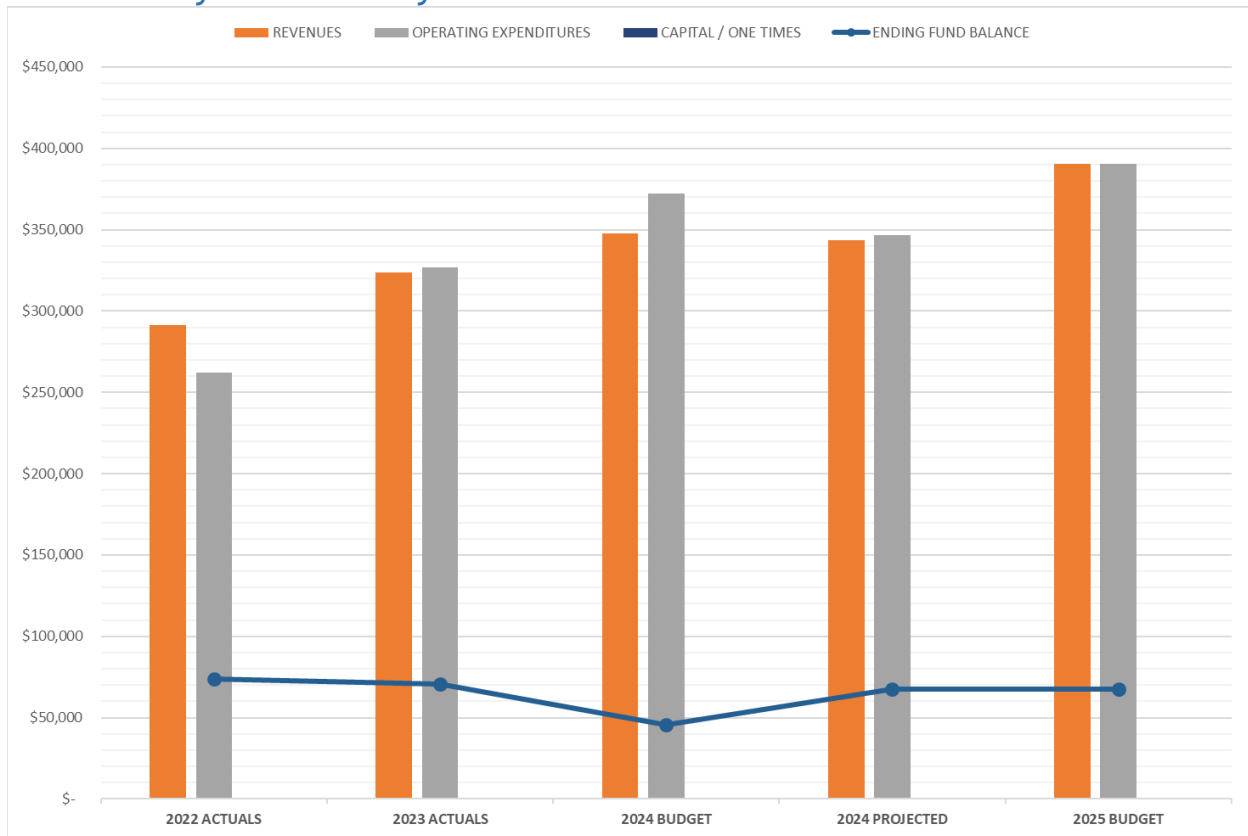
### Street & Alley Fund Summary

The Street & Alley Fund is the primary operating fund for the maintenance of the Town’s roadways and rights-of-way. It is used to account for the ongoing costs of these services, including streetlight utility expenses, snow plowing maintenance, street striping, and an allocation of the administrative overhead and personnel costs incurred by the Public Works department. The Street & Alley Fund is partially funded through the Town’s portion of the state-allocated HUTF funds. The Street & Alley fund also receives annual interfund transfers from other unrestricted sources, such as the Town’s general fund. The Street & Alley fund 2025 budget is summarized in the charts and graphs below, and the full budget detail for all funds is available in the [Detailed Budget section](#) of this document.

STREET AND ALLEY FUND REVENUE / EXPENDITURE COMPARISON					
	2022	2023	2024 Budget	2024 Proj	2025 Budget
Beginning Fund Balance	\$ 44,522	\$ 73,884	\$ 70,485	\$ 70,485	\$ 67,340
TOTAL REVENUES	\$ 291,374	\$ 323,470	\$ 347,500	\$ 343,728	\$ 390,502
TOTAL EXPENDITURES	\$ 262,012	\$ 326,869	\$ 372,315	\$ 346,873	\$ 390,440
Annual Net	\$ 29,362	\$ (3,399)	\$ (24,815)	\$ (3,145)	\$ 62
<b>Ending Available Fund Balance</b>	<b>\$ 73,884</b>	<b>\$ 70,485</b>	<b>\$ 45,670</b>	<b>\$ 67,340</b>	<b>\$ 67,402</b>

## SECTION VI - BUDGET OVERVIEW

### Street & Alley Fund Summary Chart



The Street & Alley Fund is projected to finish 2025 with an ending fund balance of \$67,402. \$65,073 is restricted and considered part of the fund's operational reserve (25% / 3 months) plus the TABOR-mandated reserve of 3%.

## SECTION VI - BUDGET OVERVIEW

### Water Fund Summary

The Water Fund is a self-supporting enterprise fund with revenue from rates, fees, and other operating income to fund the annual expenditures related to the operation, maintenance, capital project, debt service, and other expenses necessary for the Town’s domestic and irrigation water utilities.

Revenues primarily consist of the rate revenue, tap fees, and non-potable irrigation charges. Metered water sales revenue makes up the majority of the fund’s revenue, and sales are budgeted to be \$440,000 in 2025.

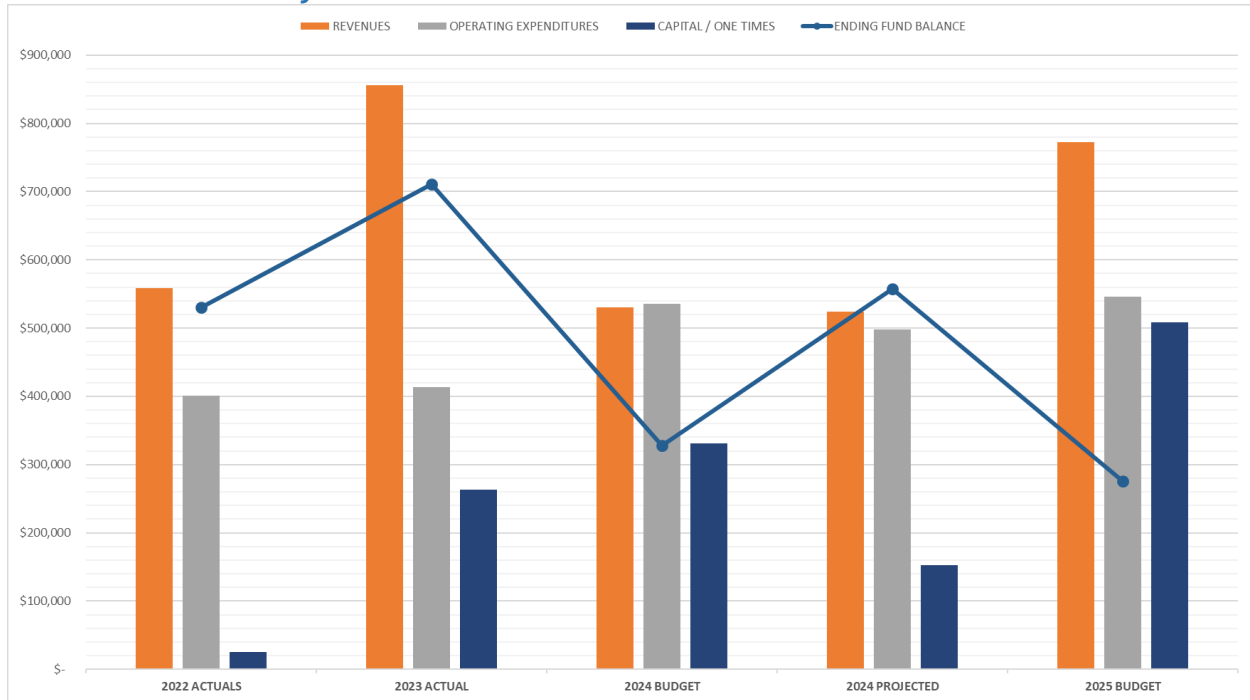
A large amount of capital expenditures (\$508,190) and grant revenues are included in the 2025 budget for the Water Fund. This results in a large spike in the anticipated amount of appropriations for the fund, and a large decrease of the fund balance by approximately 51%. This is necessary to complete the necessary projects and maintenance items, which are further explained in the Town’s [Capital Improvement Plan](#).

The Water Fund 2025 budget is summarized in the charts and graphs below, and the full budget detail for all funds is available in the [Detailed Budget section](#) of this document.

WATER ENTERPRISE FUND REVENUE / EXPENDITURE COMPARISON						
	2022	2023	2024 Budget	2024 Proj.	2025 Budget	
Beginning Fund Balance	\$ 397,679	\$ 530,360	\$ 710,371	\$ 706,327	\$ 556,965	
TOTAL REVENUES	\$ 558,461	\$ 856,207	\$ 484,731	\$ 688,565	\$ 772,750	
TOTAL EXPENDITURES	\$ 425,780	\$ 676,196	\$ 866,910	\$ 837,927	\$ 1,054,480	
Annual Net	\$ 132,681	\$ 180,011	\$ (382,179)	\$ (149,362)	\$ (281,730)	
Ending Available Fund Balance	\$ 530,360	\$ 710,371	\$ 328,192	\$ 556,965	\$ 275,235	

## SECTION VI - BUDGET OVERVIEW

### Water Fund Summary Chart



The Water Fund is projected to finish 2025 with an ending fund balance of \$275,235. \$136,570 is restricted and considered part of the fund's operational reserve (25% / 3 months) plus the TABOR-mandated reserve of 3%.

## SECTION VI - BUDGET OVERVIEW

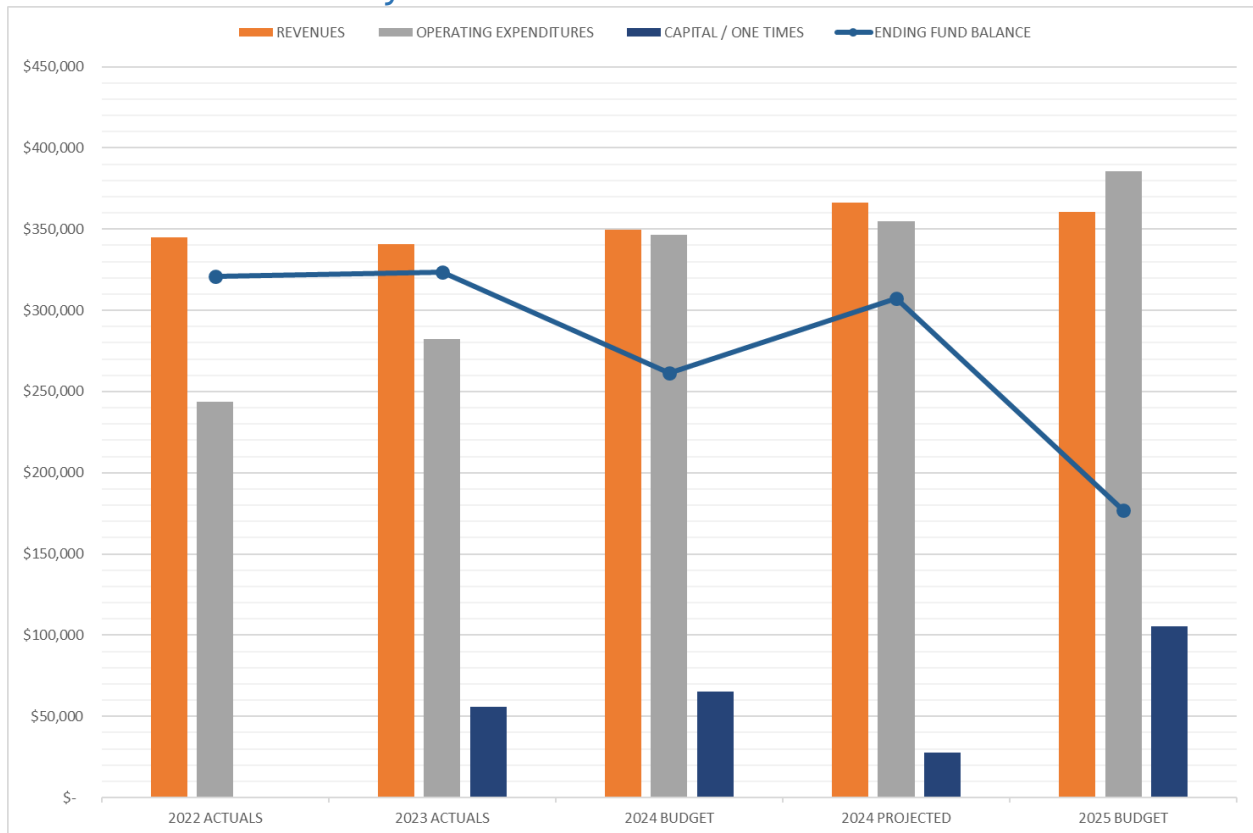
### Wastewater Fund Summary

The Wastewater Fund is a self-supporting enterprise fund with revenue from rates, fees, and other operating income to fund the annual expenditures related to the operation, maintenance, capital project, debt service, and other expenses necessary for the Town’s network of wastewater collection facilities and infrastructure.

Revenues primarily consist of the rate revenue from sewer charges. Revenue from sewer charges are budgeted to be \$345,000 in 2025. The Wastewater Fund 2025 budget is summarized in the charts and graphs below, and the full budget detail for all funds is available in the [Detailed Budget section](#) of this document.

WASTEWATER ENTERPRISE FUND REVENUE / EXPENDITURE COMPARISON					
	2022	2023	2024 Budget	2024 Proj.	2025 Budget
Beginning Fund Balance	\$ 219,239	\$ 320,641	\$ 323,357	\$ 323,357	\$ 307,377
TOTAL REVENUES	\$ 344,992	\$ 340,758	\$ 349,750	\$ 366,184	\$ 360,750
TOTAL EXPENDITURES	\$ 243,589	\$ 338,042	\$ 411,555	\$ 382,165	\$ 491,180
Annual Net	\$ 101,402	\$ 2,716	\$ (61,805)	\$ (15,981)	\$ (130,430)
Ending Available Fund Balance	\$ 320,641	\$ 323,357	\$ 261,552	\$ 307,377	\$ 176,947

### Wastewater Fund Summary Chart



The Wastewater Fund is projected to finish 2025 with an ending fund balance of \$176,947. \$96,420 is restricted and considered part of the fund’s operational reserve (25% / 3 months) plus the TABOR-mandated reserve of 3%.

## SECTION VI - BUDGET OVERVIEW

### PATS Fund Summary

The PATS Fund is a separate enterprise fund used to account for the revenues and expenses associated with the Town’s transit service - PATS. The PATS fund receives transit fare revenue from riders, but the majority of revenues are received from grants and intergovernmental contributions from sources like Garfield County, the City of Rifle, and CDOT. Transit fare revenue in 2025 is budgeted to be \$17,200.

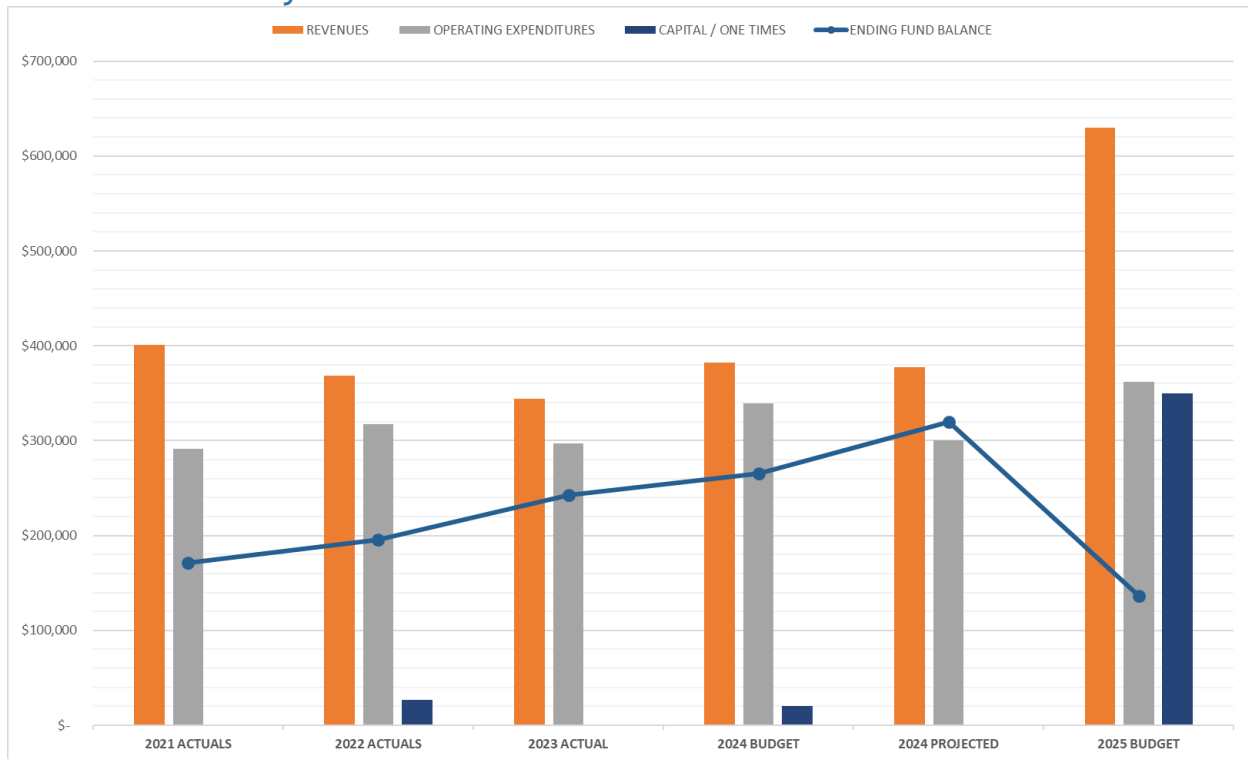
In 2025, PATS anticipates receiving a large capital grant through CDOT to replace two PATS buses. The grant award is included in the 2025 budget (\$247,000), and the total cost for the two bus replacements is budgeted at \$310,000 in 2025. This results in a large spike in the fund’s budgeted revenues and capital expenditures, and a large decrease of approximately 29% to the fund balance. This type of large capital expenditure is only anticipated to be necessary every 3-4 years as the Town’s fleet of PATS buses are replaced, which is what the fund balance is partially meant for.

The PATS Fund 2025 budget is summarized in the charts and graphs below, and the full budget detail for all funds is available in the [Detailed Budget section](#) of this document.

PARACHUTE AREA TRANSIT SYSTEM FUND REVENUE / EXPENDITURE COMPARISON					
	2022	2023	2024 Budget	2024 Proj.	2025 Budget
Beginning Fund Balance	\$ 171,176	\$ 195,580	\$ 242,366	\$ 242,366	\$ 319,694
TOTAL REVENUES	\$ 368,592	\$ 343,941	\$ 382,200	\$ 377,598	\$ 629,952
TOTAL EXPENDITURES	\$ 344,189	\$ 297,155	\$ 359,015	\$ 300,270	\$ 722,410
<b>Annual Net</b>	<b>\$ 24,404</b>	<b>\$ 46,786</b>	<b>\$ 23,185</b>	<b>\$ 77,329</b>	<b>\$ (92,458)</b>
Ending Available Fund Balance	\$ 195,580	\$ 242,366	\$ 265,551	\$ 319,694	\$ 227,236

## SECTION VI - BUDGET OVERVIEW

### PATS Fund Summary Chart



The PATS Fund is projected to finish 2025 with an ending fund balance of \$227,236. \$103,130 is restricted and considered part of the fund’s operational reserve (25% / 3 months) plus the TABOR-mandated reserve of 3%. This is the first year the operational reserve for the PATS fund will be at the 25% level, and it is being increased with the 2025 budget from a 20% reserve.

## SECTION VI - BUDGET OVERVIEW

### Capital Fund Summary

The Capital Fund is the main fund for allocations towards large capital projects and one-time expenditures. Capital projects are projects that are short-term, such as construction project expenses or fleet and equipment purchases. Funding for these expenditures is dependent upon available resources, such as operational surplus, fund balance, and grant awards. In addition, the Town has set a policy that our more unpredictable revenue sources, and 1% of our total sales tax revenues, are dedicated towards capital projects and transferred to the capital fund.

PARACHUTE CAPITAL IMPROVEMENT FUND REVENUE / EXPENDITURE COMPARISON					
	2022	2023	2024 Budget	2024 Proj.	2025 Budget
Beginning Fund Balance	\$ 794,776	\$ 1,068,665	\$ 681,973	\$ 681,973	\$ 812,058
TOTAL REVENUES	\$ 669,053	\$ 994,019	\$ 2,460,000	\$ 1,925,775	\$ 1,635,000
TOTAL EXPENDITURES	\$ 395,164	\$ 1,380,711	\$ 2,844,365	\$ 1,795,689	\$ 2,276,320
Annual Net	\$ 273,889	\$ (386,692)	\$ (384,365)	\$ 130,085	\$ (641,320)
Ending Available Fund Balance	\$ 1,068,665	\$ 681,973	\$ 297,608	\$ 812,058	\$ 170,738
Restricted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Ending Fund Balance	\$ 1,068,665	\$ 681,973	\$ 297,608	\$ 812,058	\$ 170,738

The 2024 net position of the Capital Fund is projected to finish with approximately \$500,000 more in fund balance than what was budgeted. A lot of this surplus was due to projects not being completed and carried forward to 2025, and from projects finishing under budget.

## SECTION VI - BUDGET OVERVIEW

### 2025 Capital Projects

The table below summarizes the capital projects and one-time expenditures that are included in the 2025 proposed budget. Many of them are in direct relation, or a direct result of, the Town Council’s identified priorities and goals. Highlights and descriptions of the major projects and fleet purchases planned in the 2025 budget are included in the [Budget Message](#) section of this document.

No.	Project Name	Fund	2025 BUDGET
1	1st Street / DDP Phase 3 - Final Design	Capital Improvement Fund	\$550,000
2	Reconstruct Cardinal Way at GVHS	Capital Improvement Fund	\$425,000
3	CO River WTP Raw Water Storage Repairs	Water Fund	\$391,200
4	Public Works Shop Expansion & Improvements	Capital Improvement Fund	\$385,000
5	PATS Bus Replacements	PATS Fund	\$305,000
6	Reconstruct Hill St.	Capital Improvement Fund	\$245,000
7	Public Works Truck Replacement	Capital Improvement Fund	\$86,820
8	Police Vehicle Replacement	Capital Improvement Fund	\$85,000
9	Sewer Lift Station Pump Replacements	Wastewater Fund	\$75,000
10	CO River WTP Facility Repairs & Upgrades	Water Fund	\$75,000
11	Code Enforcement Vehicle & Upfitting	Capital Improvement Fund	\$58,000
12	Utilities Dept. / ORC Vehicle Replacement	Water/Wastewater	\$55,000
13	Trails Plan Implementation Projects	Capital Improvement Fund	\$50,000
14	152 W. 1st Street Improvements / Park Design	Capital Improvement Fund	\$50,000
15	Sidewalk Annual Maintenance / Repairs	Capital Improvement Fund	\$45,000
16	Town Hall IT Server Replacement	General Fund	\$38,000
17	Asphalt Milling Machine	Capital Improvement Fund	\$27,000
18	Street Signs, Cones, and Barricade Replacements	Street & Alley Fund	\$25,500
19	Public Safety Drone	Capital Improvement Fund	\$25,000
20	Street Light Replacements	Street & Alley Fund	\$16,000
21	S. 2nd St. Drainage Study / Design	Capital Improvement Fund	\$15,000
22	New Traffic & Security Cameras	General Fund	\$15,000
23	AV Upgrades at Town Hall	General Fund	\$14,000
24	Public Works Automatic Gate & Fencing	General Fund	\$10,000
25	Contribution for New Trail Construction at GVMS	General Fund	\$5,000
<b>TOTAL</b>			<b>\$3,071,520</b>

### Capital Improvement Plan

The capital improvement plan is a long-range financial plan created by the Town to adequately prepare for large expenditures and projects that are on the horizon.

### *Selection Process*

Projects and expenses are submitted for consideration for inclusion in the Capital Improvement Plan by department heads and managers as part of the annual budget process. The Capital Improvement Plan is updated at least annually, and projects are often added, removed, or delayed as a result of this process.

Each project is considered on a case-by-case basis. The selection of priority street maintenance and construction projects is informed by the Town's annual Pavement Condition Index and assessment. Vehicles and equipment purchases are selected by the Town's fleet and equipment policy, which outlines the targeted replacement schedules and inspection process to determine when equipment needs to be budgeted for replacement.

The "future" column of the Capital Improvement Plan is considered to be fiscally unrestrained. This means that all projects that are foreseeable or desired in the Town of Parachute are included, with no consideration to the financial feasibility of completing them. This allows staff and the Town Council to plan for large projects that may be very long-term in nature.



TOWN OF PARACHUTE  
CAPITAL IMPROVEMENT PLAN

LINE NO.	PROJECT NUMBER	PROJECT NAME	DEPARTMENT	2025	2026	2027	2028	2029	FUTURE	TOTAL	LINE NO.
<b>VEHICLES &amp; EQUIPMENT</b>											
2	V1	ACQUIRE POLICE VEHICLES / REPLACEMENTS	POLICE	\$ 85,000	\$ 89,250	\$ 93,713	\$ 98,398	\$ 103,318	\$ -	\$ 469,679	2
3	V2	ACQUIRE PUBLIC WORKS VEHICLES / REPLACEMENTS	PUBLIC WORKS	86,820	91,161	95,719	100,505	105,530	-	\$ 479,735	3
4	V3	UTILITIES DEPT / ORC VEHICLE	WATER / WASTEWATER	55,000	-	-	-	66,853	-	\$ 121,853	4
5	V4	ADMINISTRATION VEHICLE	ADMINISTRATION	-	-	-	55,200	-	-	\$ 55,200	5
6	V5	CODE ENFORCEMENT VEHICLE	POLICE	58,000	-	-	-	-	-	-	6
7	V6	COMMUNITY DEVELOPMENT / EVENTS VEHICLE	ADMINISTRATION	-	50,000	-	-	-	-	-	7
8	V7	BACK HOE REPLACEMENT / TRADE IN (5 year)	PUBLIC WORKS	-	165,000	-	-	-	-	\$ 165,000	8
9	V8	MINI EXCAVATOR REPLACEMENT / TRADE IN (4 year)	PUBLIC WORKS	-	-	86,000	-	98,400	-	\$ 184,400	9
10	V9	SKID STEER REPLACEMENT / TRADE IN (3 year)	PUBLIC WORKS	-	65,000	-	-	71,000	-	\$ 136,000	10
11	V10	LOADER REPLACEMENT / TRADE IN (10 year)	PUBLIC WORKS	-	170,000	-	-	-	-	\$ 170,000	11
12	V11	DUMP TRUCK REPLACEMENT / TRADE IN (7 year)	PUBLIC WORKS	-	-	95,000	-	-	-	\$ 95,000	12
13	V12	ASPHALT MILLING ATTACHMENT	PUBLIC WORKS	27,000	-	-	-	-	-	\$ 27,000	13
14	V13	VACMASTER POT HOLE MACHINE REPLACEMENT / TRADE IN (5 year)	PUBLIC WORKS	-	-	-	-	112,313	-	\$ 112,313	14
15	V14	PATS BUS REPLACEMENTS	PUBLIC WORKS	305,000	-	-	353,076	-	-	\$ 658,076	15
18		<b>TOTAL VEHICLES &amp; EQUIPMENT</b>		<b>\$ 616,820</b>	<b>\$ 630,411</b>	<b>\$ 370,432</b>	<b>\$ 607,179</b>	<b>\$ 557,414</b>	<b>\$ -</b>	<b>\$ 2,674,256</b>	<b>18</b>
<b>PARK LAND ACQUISITION, DEVELOPMENT, AND IMPROVEMENTS</b>											
21	P1	CARDINAL WAY PARKLET	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
22	P2	FISHING IS FUN RESTROOMS	PUBLIC WORKS	-	-	-	-	-	-	-	22
23	P3	SPLASH PAD PAVILION IMPROVEMENTS / EXPANSION	PUBLIC WORKS	-	-	-	500,000	-	-	500,000	23
24	P4	ACQUIRE "SPRING LAKE" PROPERTY	ADMINISTRATION	-	650,000	-	-	-	-	650,000	24
25	P5	DEVELOP SPRING LAKE PARK	PUBLIC WORKS	-	-	-	-	-	7,800,000	7,800,000	25
26	P6	DEVELOP PARACHUTE ISLAND PARK	PARKS AND RECREATION	25,000	550,000	-	-	-	-	575,000	26
27	P7	REDEVELOP COTTONWOOD PARK AND FAIRGROUNDS	PARKS AND RECREATION	-	125,000	-	-	-	6,000,000	6,125,000	27
28	P8	DEVELOP THE MCKAY HOUSE PARK	PARKS AND RECREATION	-	-	-	-	-	-	-	28
29	P9	PARACHUTE CREEK TRAIL - RIVER TO WASSON MCKAY	PARKS AND RECREATION	-	-	-	-	-	750,000	750,000	29
30	P10	PARACHUTE CREEK TRAIL - 1ST ST TO PARACHUTE PARK BLVD	PARKS AND RECREATION	-	-	-	-	-	1,000,000	1,000,000	30
31	P11	DEVELOP WHITEWATER PARK	PARKS AND RECREATION	-	-	-	-	-	6,000,000	6,000,000	31
32	P12	DEVELOP MT CALLAHAN TRAILHEAD / TRAILS / PARK	PARKS AND RECREATION	25,000	150,000	-	-	-	-	175,000	32
33	P12	DEVELOP RIVERSIDE TRAIL - PARK TO ISLAND	PARKS AND RECREATION	-	-	125,000	1,750,000	-	-	1,875,000	33
34	P13	DEVELOP ZIP LINE FROM BATTLEMENT	PARKS AND RECREATION	-	-	-	-	-	2,100,000	2,100,000	34
35	P14	REPLACE PLAYGROUND EQUIPMENT AT COTTONWOOD PARK	PUBLIC WORKS	-	135,000	-	-	-	-	135,000	35
36	P15	PARACHUTE ADVENTURES RIVER EGRESS IMPROVEMENTS	PARKS AND RECREATION	-	-	-	-	-	-	-	36
37	P16	TRAILS MASTER PLAN PROJECTS	PUBLIC WORKS	-	-	-	-	-	-	-	37
38	P17	DEVELOP PARACHUTE TO DEBEQUE TRAIL LINK	PUBLIC WORKS	-	-	-	-	-	7,800,000	7,800,000	38
39	P18	CONSTRUCT NEW PED TRAIL ACROSS I-70	PUBLIC WORKS	-	-	-	-	-	5,800,000	5,800,000	39
40	P19	ACQUIRE 152 W 1ST ST. / CONSTRUCT PARK / PED PLAZA	PUBLIC WORKS	50,000	650,000	-	-	-	-	650,000	40
43		<b>TOTAL PARK LAND &amp; IMPROVEMENTS</b>		<b>\$ 100,000</b>	<b>\$ 2,260,000</b>	<b>\$ 125,000</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ 37,250,000</b>	<b>\$ 41,935,000</b>	<b>43</b>
<b>TECHNOLOGY IMPROVEMENTS AND FACILITIES</b>											
46	F1	FIBER / BROADBAND NETWORK	ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	46
47	F2	CONSTRUCT AMPITHEATRE	PUBLIC WORKS	-	-	-	-	-	800,000	800,000	47
48	F3	REPLACE TOWN HALL HVAC RTUS	PUBLIC WORKS	-	-	-	-	-	180,000	180,000	48
49	F4	INSTALL MONUMENT SIGNS	ADMINISTRATION	-	35,000	650,000	-	-	-	685,000	49
50	F5	CONFERENCE CENTER	ADMINISTRATION	-	-	-	-	-	12,000,000	12,000,000	50
51	F6	COMMUNITY CENTER / FOOD COURT	ADMINISTRATION	-	-	-	-	-	3,200,000	3,200,000	51
52	F7	INSTALL LIGHTING AT PARACHUTE ADVENTURES PARKING LOT	PUBLIC WORKS	-	-	-	-	-	-	-	52
53	F8	INSTALL BUS SHELTERS FOR PATS OPERATIONS	PUBLIC WORKS	-	-	275,000	275,000	-	-	550,000	53
54	F9	RECONSTRUCT OLD TOWN HALL BUILDING - STORAGE	PUBLIC WORKS	-	-	-	-	-	-	-	54
55	F10	TOWN HALL UPDATES - ACCESS CONTROL, WINDOWS	PUBLIC WORKS	-	-	-	-	-	50,000	50,000	55
56	F11	TOWN HALL ROOF REPLACEMENT	PUBLIC WORKS	-	-	-	-	-	750,000	750,000	56
57	F12	PUBLIC WORKS SHOP IMPROVEMENTS	PUBLIC WORKS	385,000	-	-	-	-	-	385,000	57
58	F13	INSTALL TRAFFIC / SECURITY CAMERAS	ADMINISTRATION	15,000	20,000	15,000	-	-	-	50,000	58



TOWN OF PARACHUTE  
CAPITAL IMPROVEMENT PLAN

LINE NO.	PROJECT NUMBER	PROJECT NAME	DEPARTMENT	2025	2026	2027	2028	2029	FUTURE	TOTAL	LINE NO.
59	F14	TOWN HALL IT SERVER / VM REPLACEMENT (5 year)	ADMINISTRATION	38,000	-	-	-	43,000	-	81,000	59
60	F15	PUBLIC SAFETY DRONE	POLICE	25,000	-	-	-	-	28,000	53,000	60
62		<b>TOTAL TECHNOLOGY AND FACILITIES</b>		<b>\$ 463,000</b>	<b>\$ 55,000</b>	<b>\$ 940,000</b>	<b>\$ 275,000</b>	<b>\$ 43,000</b>	<b>\$ 18,008,000</b>	<b>\$ 19,784,000</b>	62
		<b>STREET CONSTRUCTION, OVERLAY, AND RECONSTRUCTION</b>									
65	S1	CARDINAL WAY BEAUFICATION / SAFETY	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000	65
66	S2	OVERLAY & MAJOR MAINTENANCE FOR STREETS/ROADS	PUBLIC WORKS	-	350,000	375,000	375,000	400,000	450,000	1,950,000	66
67	S3	MAJOR MAINTENANCE FOR SIDEWALKS / WALKWAYS	PUBLIC WORKS	45,000	50,000	50,000	50,000	55,000	-	250,000	67
68	S4	RECONSTRUCT / BEAUTIFY CR 215 (VETERANS' PARKWAY)	PUBLIC WORKS	-	-	45,000	200,000	2,500,000	-	2,745,000	68
69	S5	RESURFACE CR215 PAST PARACHUTE PARK BOULEVARD	PUBLIC WORKS	-	-	575,000	-	-	-	575,000	69
70	S6	RECONSTRUCT/BEAUTIFY CR300 (BATTLEMENT PARKWAY)	PUBLIC WORKS	-	-	-	-	-	1,200,000	1,200,000	70
71	S7	RECONSTRUCT DIAMOND LOOP	PUBLIC WORKS	-	-	-	-	-	2,600,000	2,600,000	71
72	S8	RECONSTRUCT MEADOW, COLUMBINE, LAUREL DRIVE	PUBLIC WORKS	-	-	-	480,000	-	-	480,000	72
73	S9	RECONSTRUCT MURRAY LANE	PUBLIC WORKS	-	-	-	-	-	1,000,000	1,000,000	73
74	S10	EXTEND CARDINAL WAY	PUBLIC WORKS	-	-	-	-	-	8,000,000	8,000,000	74
75	S11	CONSTRUCT BRIDGE OVER COLORADO RIVER FROM BATTLEMENT MESA	PUBLIC WORKS	-	-	-	-	-	25,000,000	25,000,000	75
76	S12	RECONSTRUCT / WIDEN BRIDGE OVER COLORADO RIVER ON CR300	PUBLIC WORKS	-	-	-	-	-	12,500,000	12,500,000	76
77	S13	3RD / UTE STEET IMPROVEMENTS & CONNECTION TO CR215	PUBLIC WORKS	-	168,000	-	-	-	-	168,000	77
78	S14	CONSTRUCT SEPARATED GRADE CROSSING OVER UPRR	PUBLIC WORKS	-	-	-	-	-	7,500,000	7,500,000	78
79	S15	MEADOW DR., WATSON, W 1ST ST RECONSTRUCTION	PUBLIC WORKS	-	560,000	-	-	-	-	560,000	79
80	S16	1st STREET / DDP STREETScape IMPROVEMENTS / CONSTRUCTION	PUBLIC WORKS	550,000	4,750,000	-	-	-	13,500,000	18,800,000	80
81	S17	CR 215 / 1ST ST INTERSECTION IMPROVEMENTS	PUBLIC WORKS	-	-	160,000	3,750,000	-	-	3,910,000	81
82	S18	RECONSTRUCT CARDINAL WAY AT GVHS	PUBLIC WORKS	425,000	-	-	-	-	-	425,000	82
83	S19	RECONSTRUCT HILL ST	PUBLIC WORKS	245,000	-	-	-	-	-	245,000	83
84	S20	LOONEY DR. IMPROVEMENTS	PUBLIC WORKS	-	415,000	-	-	-	-	415,000	84
85	S21	ALLEYWAY IMPROVEMENTS	PUBLIC WORKS	-	-	-	402,000	450,000	-	852,000	85
86	S22	S. 2ND ST. STORMWATER DRAINAGE IMPROVEMENTS	PUBLIC WORKS	15,000	200,000	-	-	-	-	-	86
87	S23	PIONEER AVE RECONSTRUCTION / OVERLAY	PUBLIC WORKS	-	-	-	-	-	500,000	-	87
88	S24	BILLITER AVE IMPROVMENTS / CONSTRUCTION	PUBLIC WORKS	-	-	-	-	-	385,000	385,000	88
89	S25	I70 OVERPASS AND RAMP RECONSTRUCTION	PUBLIC WORKS	-	-	-	-	-	22,000,000	22,000,000	89
90	S26	CARDINAL WAY TO I70 WEST EXIT 72 CONNECTION	PUBLIC WORKS	-	-	-	-	-	10,000,000	10,000,000	90
91		<b>TOTAL STREET CONSTRUCTION</b>		<b>\$ 1,280,000</b>	<b>\$ 6,493,000</b>	<b>\$ 1,205,000</b>	<b>\$ 5,257,000</b>	<b>\$ 3,405,000</b>	<b>\$ 107,035,000</b>	<b>\$ 123,960,000</b>	91
		<b>MAJOR WATER INFRASTRUCTURE</b>									
92	W1	RELOCATE / RECONSTRUCT WATER PLANT	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000	92
93	W2	EXPAND IRRIGATION / PRESSURIZE AREAS OF TOWN	PUBLIC WORKS	-	-	-	-	-	75,000	75,000	93
94	W3	EXTEND WATER LINE TO EXIT 72	PUBLIC WORKS	-	-	-	-	-	3,500,000	3,500,000	94
95	W4	CONSTRUCT / CONNECT WATER TANK AT WEST LOCATION	PUBLIC WORKS	-	-	-	-	-	2,500,000	2,500,000	95
96	W5	CONSTRUCT / CONNECT WATER TANK UP CR215	PUBLIC WORKS	-	-	-	-	-	2,500,000	2,500,000	96
97	W6	EXTEND WATER LINE TO NE AREAS	PUBLIC WORKS	-	-	-	-	-	2,500,000	2,500,000	97
98	W7	EXTEND WATER LINE TO CR215 PROPERTIES	PUBLIC WORKS	-	-	-	-	-	4,400,000	4,400,000	98
99	W9	EXTEND WATER TO SOLVAY/WILLIAMS	PUBLIC WORKS	-	-	-	-	-	2,625,000	2,625,000	99
100	W10	EXTEND WATER LINE TO PUCKETT PROPERTIES	PUBLIC WORKS	-	-	-	-	-	3,250,000	3,250,000	100
101	W11	WATER SYSTEM UPGRADES	PUBLIC WORKS	-	100,000	100,000	100,000	-	-	300,000	101
102	W12	MAJOR MAINTENANCE OF EXISTING WATER SYSTEM	PUBLIC WORKS	-	250,000	250,000	500,000	-	-	1,000,000	102
103	W13	BOOSTER STATION NORTH	PUBLIC WORKS	-	-	-	-	-	700,000	700,000	103
104	W14	DEDICATED LINE FOR TANKS / PW SHOP UTILITIES	PUBLIC WORKS	-	-	-	-	-	2,500,000	2,500,000	104
105	W15	LOVES WATER LINE LOOP	PUBLIC WORKS	-	-	-	-	-	-	-	105
106	W16	CO RIVER WTP CABINET STORAGE REPLACEMENT	PUBLIC WORKS	-	-	-	-	-	-	-	106
107	W17	CONSTRUCT NEW .5 MG MAIN ZONE WATER TANK	PUBLIC WORKS	-	-	-	-	-	1,200,000	1,200,000	107
108	W18	REPLACE / RECONSTRUCT EXISTING ASBESTOS CONC PIPE LINES	PUBLIC WORKS	-	-	250,000	500,000	500,000	-	1,250,000	108
109	W19	RAW WATER HOLDING TANK REPAIRS & RECOATING	PUBLIC WORKS	391,200	-	-	-	-	-	391,200	109
110	W20	CO RIVER WTP - ROOF REPAIRS & REPLACE EVAPORATIVE COOLERS	PUBLIC WORKS	25,000	-	-	-	-	-	25,000	110
111	W21	REPLACE HIGH SERVICE MOTOR	PUBLIC WORKS	25,000	-	-	-	-	-	25,000	111
112	W22	GLEN MEADOWS IRRIGATION SUMP WELL IMPROVEMENTS	PUBLIC WORKS	25,000	-	-	-	-	-	25,000	112
113	W23	CO RIVER WTP BACKUP GENERATOR	PUBLIC WORKS	-	225,000	-	-	-	-	-	113
114	W24	REVELLE SPRINGS SUPPLY LINE (River to Falls ~2000')	PUBLIC WORKS	-	-	-	100,000	1,000,000	-	-	114



TOWN OF PARACHUTE  
CAPITAL IMPROVEMENT PLAN

LINE NO.	PROJECT NUMBER	PROJECT NAME	DEPARTMENT	2025	2026	2027	2028	2029	FUTURE	TOTAL	LINE NO.
115	W25	REVELLE SPRINGS SUPPLY LINE (Springs to Falls / CR300)	PUBLIC WORKS	-	-	-	-	-	2,500,000	-	115
117		<b>TOTAL WATER</b>		\$ 466,200	\$ 575,000	\$ 600,000	\$ 1,200,000	\$ 1,500,000	\$ 43,250,000	\$ 43,766,200	117
		<b>MAJOR WASTEWATER INFRASTRUCTURE</b>									
120	WW1	EXTEND SEWER TO NE PROPERTIES	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	120
121	WW2	EXTEND SEWER UP CR215	PUBLIC WORKS	-	-	-	-	-	4,400,000	4,400,000	121
122	WW3	INSTALL LIFT STATION I	PUBLIC WORKS	-	-	-	-	-	1,000,000	1,000,000	122
123	WW4	INSTALL LIFT STATION II	PUBLIC WORKS	-	-	-	-	-	1,000,000	1,000,000	123
124	WW5	RETRO-FIT LIFT STATIONS	PUBLIC WORKS	75,000	-	-	250,000	3,500,000	-	3,825,000	124
125	WW6	EXTEND SEWER TO SW PROPERTIES	PUBLIC WORKS	-	-	-	-	-	1,000,000	1,000,000	125
126	WW7	SEWER SYSTEM EQUIPMENT UPGRADES / REPLACEMENTS	PUBLIC WORKS	-	100,000	100,000	100,000	-	-	300,000	126
127	WW8	EXTEND SEWER TO SOLVAY/WILLIAMS	PUBLIC WORKS	-	-	-	-	-	-	-	127
128	WW9	EXTEND SEWER TO EXIT 72	PUBLIC WORKS	-	-	-	-	-	3,000,000	3,000,000	128
129	WW10	EXTEND SEWER TO PUCKETT PROPERTIES	PUBLIC WORKS	-	-	-	-	-	-	-	129
130	WW12	MAJOR MAINTENANCE OF EXISTING SEWER SYSTEM	PUBLIC WORKS	-	75,000	75,000	75,000	-	-	225,000	130
131	WW13	REPLACE CO RIVER FORCED MAIN (Lift Station to WWTP)	PUBLIC WORKS	-	-	-	125,000	2,500,000	-	-	131
135		<b>TOTAL WASTEWATER</b>		\$ 75,000	\$ 175,000	\$ 175,000	\$ 550,000	\$ 6,000,000	\$ 12,900,000	\$ 17,250,000	135
139		<b>TOTAL CAPITAL IMPROVEMENT PLAN</b>		\$ 3,001,020	\$ 10,188,411	\$ 3,415,432	\$ 10,139,179	\$ 11,505,414	\$ 218,443,000	\$ 249,369,456	139

SECTION VII - DETAILED BUDGET





REVENUE FOR ALL FUNDS

LINE NO.	ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	Est to Budget	2025 BUDGET	Net	LINE NO.
<b>1</b>	<b>GENERAL FUND</b>									<b>1</b>
<b>2</b>	<b>GENERAL FUND REVENUE</b>									<b>2</b>
3	100-000-31000	Property Tax	\$ 393,695	\$ 484,552	\$ 598,646	\$ 606,937	\$ 8,291	\$ 545,446	\$ (53,200)	3
4	100-000-31100	Sales Tax	1,819,286	2,056,468	1,820,000	1,889,468	69,468	\$ 1,876,000	56,000	4
5	100-000-31105	Sales Tax - County	109,373	125,277	110,000	126,508	16,508	\$ 130,000	20,000	5
6	100-000-31120	Sales Tax - Marijuana	390,699	343,549	390,000	187,149	(202,851)	\$ 235,000	(155,000)	6
7	100-000-31125	Excise Tax - Marijuana	106,521	217,844	140,000	158,604	18,604	\$ 145,000	5,000	7
8	100-000-31130	Use Tax	230,480	18,291	90,000	5,030	(84,970)	\$ 75,000	(15,000)	8
9	100-000-31131	Motor Vehicle Use Tax	-	-	-	-	-	\$ -	-	9
10	100-000-31140	Lodging Tax	130,730	147,237	110,000	117,706	7,706	\$ 115,000	5,000	10
11	100-000-31150	Cigarette Tax	2,379	3,841	3,500	3,265	(235)	\$ 3,500	-	11
12	100-000-31160	Franchise Tax	2,363	2,146	2,500	4,398	1,898	\$ 3,500	1,000	12
13	100-000-31170	Penalty and Interest Tax	1,764	939	3,000	217	(2,783)	\$ 1,000	(2,000)	13
14	100-000-31180	Severance Tax	80,780	110,700	85,000	49,223	(35,777)	\$ 44,000	(41,000)	14
15	100-000-31185	Mineral Lease Tax	184,990	359,192	148,000	131,788	(16,212)	\$ 130,000	(18,000)	15
16	100-000-31190	Miscellaneous Tax Revenue	7	6	-	9	9	\$ -	-	16
17	100-000-31195	Highway User Tax	-	-	-	-	-	\$ -	-	17
18	100-000-31300	Recreational Rental Revenue	-	-	-	-	-	\$ -	-	18
19	100-000-31310	Park Rental Revenue	8,348	8,678	5,500	6,490	990	\$ 7,000	1,500	19
20	100-000-31320	Oil and Gas Rental Revenue	86,324	44,678	60,000	22,180	(37,820)	\$ 60,000	-	20
21	100-000-31400	Credit Card Convenience Fee	2,051	2,315	2,150	1,242	(908)	\$ 2,150	-	21
22	100-000-31410	Printing and Duplicating Services	-	-	-	-	-	\$ -	-	22
23	100-000-31420	Interest Revenue	39,995	58,424	98,000	60,000	(38,000)	\$ 60,000	(38,000)	23
24	100-000-31430	Miscellaneous Intergovernmental Revenue	-	-	27,500	42,862	15,362	\$ 50,500	23,000	24
25	100-000-31440	Miscellaneous Reveune	17,704	60,779	12,000	7,961	(4,039)	\$ 8,000	(4,000)	25
26	100-000-31450	Charges for Services	-	-	-	-	-	\$ -	-	26
27	100-000-31460	Sale of Assets	78,851	-	5,000	-	(5,000)	\$ 5,000	-	27
28	100-000-31470	Debt Service Receipts	-	-	-	-	-	\$ -	-	28
29	100-000-31480	Carry Out Bag Fee	-	1,201	1,000	640	(360)	\$ 1,000	-	29
30	100-000-31490	Fuel Sales	-	-	-	9,499	9,499	\$ -	-	30
31	100-000-31500	Interfund Transfer In	-	-	-	-	-	\$ 265,664	265,664	31
32	100-000-33100	Federal Government Grants	-	-	-	-	-	\$ -	-	32
33	100-000-33700	State Grants	-	9,542	5,766	5,766	(0)	\$ -	(5,766)	33
34	100-000-33800	County Grants	-	-	-	6,200	6,200	\$ -	-	34
35	100-130-32000	Business Licensing	2,896	1,983	4,725	1,375	(3,350)	\$ 4,725	-	35
36	100-130-32100	Marijuana Licensing	70,225	53,530	50,000	30,200	(19,800)	\$ 40,000	(10,000)	36
37	100-130-32110	Liquor Licensing	4,301	2,530	850	1,375	525	\$ 1,250	400	37
38	100-130-32120	Contractor Licensing	1,400	1,975	850	1,177	327	\$ 900	50	38
39	100-130-32130	Animal Licensing	970	490	850	160	(690)	\$ 500	(350)	39
40	100-130-32140	Miscellaneous Licensing	-	15	-	-	-	\$ -	-	40
41	100-140-34100	Municipal Court Fines	21,159	14,291	30,000	8,933	(21,067)	\$ 20,000	(10,000)	41
42	100-140-34110	Municipal Court Surcharge	605	-	-	-	-	\$ -	-	42
43	100-140-34120	Municipal Court Costs/Admin Fees	-	-	-	-	-	\$ -	-	43
44	100-140-34130	Miscellaneous Fines and Forfeitures	-	-	-	-	-	\$ -	-	44
45	100-150-34200	Police Services	4,254	822	2,000	305	(1,695)	\$ 2,000	-	45
46	100-150-34210	Animal Control and Shelter Fee	79	-	-	-	-	\$ -	-	46
47	100-150-34220	Police Dept Grant Revenue	-	-	-	-	-	\$ 4,475	4,475	47
48	100-161-35100	Building Permit Fee	61,762	18,235	27,500	9,564	(17,936)	\$ 27,500	-	48
49	100-161-35110	Sign Permit Fee	6,276	-	50	42	(8)	\$ 50	-	49
50	100-161-35120	Miscellaneous Comm Dev Revenue	-	-	-	-	-	\$ -	-	50
51	100-162-35200	Code Enforcement Fee	-	-	-	-	-	\$ -	-	51
52	100-163-35300	Planning and Zoning Fee	290	1,679	2,500	150	(2,350)	\$ 2,500	-	52
53	100-164-35400	Special Event Revenue - Tickets	7,491	6,825	10,000	925	(9,075)	\$ 10,000	-	53
54	100-164-35410	Special Events - Sponsors	-	900	-	-	-	\$ -	-	54
55	100-164-35420	Special Events - Concessions	-	5,104	-	6,916	6,916	\$ 5,000	5,000	55
56	100-164-35430	Special Events - Donations	-	-	-	2	2	\$ -	-	56
<b>57</b>	<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 3,868,047</b>	<b>\$ 4,164,036</b>	<b>\$ 3,846,887</b>	<b>\$ 3,504,266</b>	<b>\$ (342,621)</b>	<b>\$ 3,881,660</b>	<b>\$ 34,773</b>	<b>57</b>
<b>58</b>	<b>STREET AND ALLEY FUND</b>									<b>58</b>
<b>59</b>	<b>REVENUE</b>									<b>59</b>
60	200-230-31001	Specific Ownership Tax	\$ 29,631	\$ 31,451	\$ 31,500	\$ 28,444	\$ (3,056)	\$ 30,000	\$ (1,500)	60
61	200-230-31131	Motor Vehicle Use Tax	8,613	9,442	7,000	6,378	(622)	\$ 7,000	-	61
62	200-230-31195	Highway User Tax	51,324	50,560	52,000	51,818	(182)	\$ 71,502	19,502	62
63	200-230-31420	Interest Revenue	-	-	-	-	-	\$ -	-	63
64	200-230-31440	Miscellaneous Revenue	1,806	2,016	2,000	2,037	37	\$ 2,000	-	64
65	200-230-31500	Interfund Transfer In	200,000	230,000	255,000	255,000	-	\$ 280,000	25,000	65
66	200-230-33700	Federal Government Grants	-	-	-	-	-	\$ -	-	66
67	200-230-33700	State Grants	-	-	-	-	-	\$ -	-	67
68	200-230-33800	County Grants	-	-	-	-	-	\$ -	-	68
69	200-230-35220	Street Impact Fees	-	-	-	-	-	\$ -	-	69
<b>70</b>	<b>TOTAL REVENUE</b>		<b>\$ 291,374</b>	<b>\$ 323,470</b>	<b>\$ 347,500</b>	<b>\$ 343,677</b>	<b>\$ (3,824)</b>	<b>\$ 390,502</b>	<b>\$ 43,002</b>	<b>70</b>
<b>71</b>	<b>CONSERVATION TRUST FUND</b>									<b>71</b>
<b>72</b>	<b>REVENUE</b>									<b>72</b>
73	210-113-31420	Interest Revenue	\$ 9	\$ 989	\$ -	\$ 1,640	\$ 1,640	\$ -	\$ -	73
74	210-113-31500	Interfund Transfer In	-	-	-	-	-	\$ -	-	74
75	210-113-33100	Federal Government Grants	-	-	-	-	-	\$ -	-	75
76	210-113-33600	Conservation Trust Revenue	8,870	9,716	9,500	9,050	(450)	\$ 9,500	-	76
77	210-113-33700	State Grants	-	-	-	-	-	\$ -	-	77
78	210-230-33800	County Grants	-	-	-	-	-	\$ -	-	78
<b>79</b>	<b>TOTAL REVENUE</b>		<b>\$ 8,879</b>	<b>\$ 10,705</b>	<b>\$ 9,500</b>	<b>\$ 10,690</b>	<b>\$ 1,190</b>	<b>\$ 9,500</b>	<b>\$ -</b>	<b>79</b>
<b>80</b>	<b>GRANT FUND</b>									<b>80</b>
<b>81</b>	<b>REVENUE</b>									<b>81</b>
82	220-126-31440	Miscellaneous Reveune	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	82
83	220-126-31500	Interfund Transfer In	527,890	230,000	-	-	-	\$ -	-	83
84	220-126-33100	Federal Government Grants	-	-	-	-	-	\$ -	-	84
85	220-126-33700	State Grants	159,464	141,635	-	6,027	6,027	\$ -	-	85
86	220-126-33800	County Grants	50,000	50,000	-	250,000	250,000	\$ -	-	86
<b>87</b>	<b>TOTAL REVENUE</b>		<b>\$ 737,354</b>	<b>\$ 421,635</b>	<b>\$ -</b>	<b>\$ 256,027</b>	<b>\$ 256,027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>87</b>

REVENUE FOR ALL FUNDS

LINE NO.	ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	Est to Budget	2025 BUDGET	Net	LINE NO.
88	<b>RESERVE FUND</b>									88
89	<b>REVENUE</b>									89
90	230-125-31420	Interest Revenue	\$ -	\$ 129,712	\$ -	\$ 96,000	\$ 96,000	\$ 115,000		
91	230-125-31500	Interfund Transfer In	-	540	-	-	-	-		91
92	<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 130,252</b>	<b>\$ -</b>	<b>\$ 96,000</b>	<b>\$ 96,000</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>92</b>
93	<b>PARACHUTE CAPITAL IMPROVEMENT FUND</b>							0		93
94	<b>REVENUE</b>									94
95	300-000-31430	Miscellaneous Intergovernmental Revenue	\$ 528,800	\$ 19,366	\$ -	\$ -	\$ -	\$ -	\$ -	95
96	300-000-31440	Miscellaneous Revenue	-	-	-	-	-	-	-	
97	300-000-31500	Interfund Transfer In	140,253	765,000	1,800,000	1,800,000	-	270,000	(1,530,000)	97
98	300-000-33100	Federal Government Grants	-	-	150,000	-	(150,000)	-	(150,000)	98
99	300-000-33700	State Grants	-	79,653	-	75,775	75,775	675,000	675,000	99
100	300-000-33800	County Grants	-	130,000	510,000	50,000	(460,000)	690,000	180,000	100
101	<b>TOTAL REVENUE</b>		<b>\$ 669,053</b>	<b>\$ 994,019</b>	<b>\$ 2,460,000</b>	<b>\$ 1,925,775</b>	<b>\$ (534,225)</b>	<b>\$ 1,635,000</b>	<b>\$ (825,000)</b>	<b>101</b>
102	<b>WATER FUND</b>									102
103	<b>REVENUE</b>									103
104	500-240-31420	Interest Revenue	\$ 61	\$ 2,643	\$ 50	\$ -	\$ (50)	\$ 50	\$ -	104
105	500-240-31440	Miscellaneous Revenue	422	1,219	200	2,646	2,446	200	-	105
106	500-240-31500	Interfund Transfer In	-	280,506	-	-	-	-	-	106
107	500-240-33100	Federal Government Grants	-	-	-	-	-	-	-	107
108	500-240-33700	State Grants	-	-	-	13,035	13,035	-	-	108
109	500-240-33800	County Grants	-	101,370	-	165,000	165,000	250,000	250,000	109
110	500-240-36100	Water Utility Receipts	416,627	424,275	404,481	454,814	50,333	440,000	35,519	110
111	500-240-36110	Irrigation Utility Receipts	39,750	39,851	50,000	52,701	2,701	52,500	2,500	111
112	500-240-36115	Irrigation Glen Meadows	-	-	-	-	-	-	-	112
113	500-240-36120	Late Fees/Penalties	286	1,018	-	369	369	-	-	113
114	500-240-36200	Water Tap Fees	101,316	5,325	30,000	-	(30,000)	30,000	-	114
115	<b>TOTAL REVENUE</b>		<b>\$ 558,461</b>	<b>\$ 856,207</b>	<b>\$ 484,731</b>	<b>\$ 688,565</b>	<b>\$ 203,834</b>	<b>\$ 772,750</b>	<b>\$ 288,019</b>	<b>115</b>
116	<b>WASTEWATER FUND</b>									116
117	<b>REVENUE</b>									117
118	510-250-31420	Interest Revenue	\$ -	\$ 3,065	\$ -	\$ -	\$ -	\$ -	\$ -	118
119	510-250-31440	Miscellaneous Revenue	375	2,036	-	-	-	-	-	119
120	510-250-31500	Interfund Transfer In	-	-	-	-	-	-	-	120
121	510-250-33100	Federal Government Grants	-	-	-	-	-	-	-	121
122	510-250-33700	State Grants	-	-	-	13,035	13,035	-	-	122
123	510-250-33800	County Grants	-	-	-	-	-	-	-	123
124	510-250-37100	Wastewater Utility Receipts	303,217	331,256	334,000	353,149	19,149	345,000	11,000	124
125	510-250-37200	Wastewater Tap Fees	41,400	4,400	15,750	-	(15,750)	15,750	-	125
126	<b>TOTAL REVENUE</b>		<b>\$ 344,992</b>	<b>\$ 340,758</b>	<b>\$ 349,750</b>	<b>\$ 366,184</b>	<b>\$ 16,434</b>	<b>\$ 360,750</b>	<b>\$ 11,000</b>	<b>126</b>
127	<b>GARBAGE FUND</b>									127
128	<b>REVENUE</b>									128
129	520-260-31420			1,404						
130	520-260-38100	Garbage Services	\$ 73,388	\$ 74,096	\$ 74,000	\$ 74,480	\$ 480	\$ 85,100	\$ 11,100	130
131	<b>TOTAL REVENUE</b>		<b>\$ 73,388</b>	<b>\$ 75,500</b>	<b>\$ 74,000</b>	<b>\$ 74,480</b>	<b>\$ 480</b>	<b>\$ 85,100</b>	<b>\$ 11,100</b>	<b>131</b>
132	<b>PARKS AND RECREATION FUND</b>									132
133	<b>REVENUE</b>									133
134	560-220-31450	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	134
135	560-220-31453	TOPS OHV Revenue	-	-	-	-	-	-	-	135
136	560-220-31452	TOPS River Revenue	-	-	-	-	-	-	-	136
137	560-220-31453	TOPS Concession	-	-	-	-	-	-	-	137
138	560-220-31500	Interfund Transfer In	-	-	-	-	-	-	-	138
139	<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>139</b>
140	<b>PARACHUTE AREA TRANSIT SYSTEM FUND</b>									140
141	<b>REVENUE</b>									141
142	530-214-31420	Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	142
143	530-214-31440	Miscellaneous Revenue	5,357	1,462	-	-	-	-	-	143
144	530-214-31530	Interfund Transfer In	100,000	75,000	75,000	75,000	-	75,000	-	144
145	530-214-33100	Federal Government Grants	-	-	-	-	-	-	-	145
146	530-214-33700	State Grants	-	-	-	-	-	247,752	247,752	146
147	530-214-33800	County Grants	250,000	250,000	250,000	250,000	-	250,000	-	147
148	530-214-33900	Other Grants	-	-	40,000	40,000	-	40,000	-	148
149	530-214-36130	Transportation Fares	13,235	17,480	17,200	12,598	(4,602)	17,200	-	149
150	<b>TOTAL REVENUE</b>		<b>\$ 368,592</b>	<b>\$ 343,941</b>	<b>\$ 382,200</b>	<b>\$ 377,598</b>	<b>\$ (4,602)</b>	<b>\$ 629,952</b>	<b>\$ 247,752</b>	<b>150</b>
151	<b>URBAN RENEWAL AREA FUND</b>									151
152	<b>REVENUE</b>									152
153	205-127-31420	Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	153
154	205-127-31440	Miscellaneous Revenue	-	-	-	-	-	-	-	154
155	205-127-31530	Interfund Transfer In	-	-	-	-	-	20,000	20,000	155
156	205-127-33100	Federal Government Grants	-	-	-	-	-	-	-	156
157	205-127-33700	State Grants	-	-	-	-	-	-	-	157
158	205-127-33800	County Grants	-	-	-	-	-	-	-	158
159	205-127-33900	Other Grants	-	-	-	-	-	-	-	159
160	205-127-33950	TIF Revenue	-	-	-	-	-	-	-	160
161	<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>161</b>
162	<b>TOTAL REVENUE ALL FUNDS</b>		<b>\$ 6,920,139</b>	<b>\$ 7,660,524</b>	<b>\$ 7,954,568</b>	<b>\$ 7,643,261</b>	<b>\$ (311,307)</b>	<b>\$ 7,539,464</b>	<b>\$ (180,354)</b>	<b>162</b>

## GENERAL FUND SUMMARY

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
<b>REVENUES</b>									
1	100-000-31000	Property Tax	\$ 393,695	\$ 484,552	\$ 598,646	\$ 606,937	\$ 545,446	14.05%	1
2	100-000-31100	Sales Tax	1,819,286	2,056,468	1,820,000	1,889,468	1,876,000	48.33%	2
3	100-000-31105	Sales Tax - County	109,373	125,277	110,000	126,508	130,000	3.35%	3
4	100-000-31120	Sales Tax - Marijuana	390,699	343,549	390,000	187,149	235,000	6.05%	4
5	100-000-31125	Excise Tax - Marijuana	106,521	217,844	140,000	158,604	145,000	3.74%	5
6	100-000-31130	Use Tax	230,480	18,291	90,000	5,030	75,000	1.93%	6
7	100-000-31131	Motor Vehicle Use Tax	-	-	-	-	-	0.00%	7
8	100-000-31140	Lodging Tax	130,730	147,237	110,000	117,706	115,000	2.96%	8
9	100-000-31150	Cigarette Tax	2,379	3,841	3,500	3,265	3,500	0.09%	9
10	100-000-31160	Franchise Tax	2,363	2,146	2,500	4,398	3,500	0.09%	10
11	100-000-31170	Penalty and Interest Tax	1,764	939	3,000	217	1,000	0.03%	11
12	100-000-31180	Severance Tax	80,780	110,700	85,000	49,223	44,000	1.13%	12
13	100-000-31185	Mineral Lease Tax	184,990	359,192	148,000	131,788	130,000	3.35%	13
14	100-000-31190	Miscellaneous Tax Revenue	7	6	-	9	-	0.00%	14
15	100-000-31195	Highway User Tax	-	-	-	-	-	0.00%	15
16	100-000-31300	Recreational Rental Revenue	-	-	-	-	-	0.00%	16
17	100-000-31310	Park Rental Revenue	8,348	8,678	5,500	6,490	7,000	0.18%	17
18	100-000-31320	Oil and Gas Rental Revenue	86,324	44,678	60,000	22,180	60,000	1.55%	18
19	100-000-31400	Credit Card Convenience Fee	2,051	2,315	2,150	1,242	2,150	0.06%	19
20	100-000-31410	Printing and Duplicating Services	-	-	-	-	-	0.00%	20
21	100-000-31420	Interest Revenue	39,995	58,424	98,000	60,000	60,000	1.55%	21
22	100-000-31430	Miscellaneous Intergovernmental Revenue	-	-	27,500	42,862	50,500	1.30%	22
23	100-000-31440	Miscellaneous Reveune	17,704	60,779	12,000	7,961	8,000	0.21%	23
24	100-000-31450	Charges for Services	-	-	-	-	-	0.00%	24
25	100-000-31460	Donations	78,851	-	5,000	-	5,000	0.13%	25
26	100-000-31470	Debt Service Receipts	-	-	-	-	-	0.00%	26
27	100-000-31480	Carry Out Bag Fee	-	1,201	1,000	-	1,000	-	27
28	100-000-31490	Fuel Sales	-	-	-	9,499	-	-	28
29	100-000-31500	Interfund Transfer In	-	-	-	-	265,664	6.84%	29
30	100-000-33100	Federal Government Grants	-	-	-	-	-	0.00%	30
31	100-000-33700	State Grants	-	9,542	5,766	5,766	-	0.00%	31
32	100-000-33800	County Grants	-	-	-	6,200	-	0.00%	32
33	100-130-32000	Business Licensing	2,896	1,983	4,725	1,375	4,725	0.12%	33
34	100-130-32100	Marijuana Licensing	70,225	53,530	50,000	30,200	40,000	1.03%	34
35	100-130-32110	Liquor Licensing	4,301	2,530	850	1,375	1,250	0.03%	35
36	100-130-32120	Contractor Licensing	1,400	1,975	850	1,177	900	0.02%	36
37	100-130-32130	Animal Licensing	970	490	850	160	500	0.01%	37
38	100-130-32140	Miscellaneous Licensing	-	15	-	-	-	0.00%	38
39	100-140-34100	Municipal Court Fines	21,159	14,291	30,000	8,933	20,000	0.52%	39
40	100-140-34110	Municipal Court Surcharge	605	-	-	-	-	0.00%	40
41	100-140-34120	Municipal Court Costs/Admin Fees	-	-	-	-	-	0.00%	41
42	100-140-34130	Miscellaneous Fines and Forfeitures	-	-	-	-	-	0.00%	42
43	100-150-34200	Police Services	4,254	822	2,000	305	2,000	0.05%	43
44	100-150-34210	Animal Control and Shelter Fee	79	-	-	-	-	0.00%	44
45	100-150-34220	Police Dept Grant Revenue	-	-	-	-	4,475	0.12%	45
46	100-161-35100	Building Permit Fee	61,762	18,235	27,500	9,564	27,500	0.71%	46
47	100-161-35110	Sign Permit Fee	6,276	-	50	42	50	0.00%	47
48	100-161-35120	Miscellaneous Comm Dev Revenue	-	-	-	-	-	0.00%	48
49	100-162-35200	Code Enforcement Fee	-	-	-	-	-	0.00%	49
50	100-163-35300	Planning and Zoning Fee	290	1,679	2,500	150	2,500	0.06%	50
51	100-164-35400	Special Event Revenue - Tickets	7,491	6,825	10,000	925	10,000	0.26%	51
52	100-164-35410	Special Events - Sponsors	-	900	-	-	-	0.00%	52
53	100-164-35420	Special Events - Concessions	-	5,104	-	6,916	5,000	0.13%	53
54	100-164-35430	Special Events - Donations	-	-	-	2	-	0.00%	54
<b>55</b>	<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 3,868,047</b>	<b>\$ 4,164,036</b>	<b>\$ 3,846,887</b>	<b>\$ 3,503,625</b>	<b>\$ 3,881,660</b>	<b>99.97%</b>	<b>55</b>
<b>EXPENDITURES</b>									
<b>EXECUTIVE</b>									
58	100-110-51110	Salaries & Wages	\$ 148,572	\$ 73,836	\$ 63,360	\$ 66,016	\$ 68,670	37.27%	58
59	100-110-51130	Overtime Wages	57	56	-	11	-	0.00%	59
60	100-110-51150	Merit Increase	-	-	35,040	-	38,500	20.90%	60
61	100-110-52210	Insurance Benefit	20,941	11,851	11,380	10,117	9,300	5.05%	61
62	100-110-52220	Social Security and Medicare	11,515	5,693	5,040	5,052	5,470	2.97%	62
63	100-110-52230	Retirement Contributions	5,604	3,719	3,170	3,265	3,440	1.87%	63
64	100-110-52250	Colorado Unemployment	301	149	250	130	250	0.14%	64
65	100-110-52260	Workers Compensation	263	77	50	97	70	0.04%	65
66	100-110-52270	Disability	1,051	588	600	546	540	0.29%	66
67	100-110-52280	HRA Reimbursement	-	-	-	-	-	0.00%	67
68	100-110-53310	Professional Services	51,218	9,835	15,000	14,883	20,000	10.86%	68
69	100-110-53320	Attorney Fees	-	-	-	-	-	0.00%	69
70	100-110-53330	Contracted Services	-	334	-	-	-	0.00%	70
71	100-110-53340	Engineering Fees	-	-	-	-	-	0.00%	71
72	100-110-53350	IT Support	-	-	-	-	-	0.00%	72
73	100-110-54430	Repair and Maintenance	-	-	-	-	-	0.00%	73
74	100-110-54431	Vehicle Repair and Maintenance	-	329	500	518	750	0.41%	74
75	100-110-55510	Other Purchased Services	-	-	-	-	-	0.00%	75
76	100-110-55520	Insurance	-	-	-	-	-	0.00%	76
77	100-110-55530	Telephone	586	549	600	503	600	0.33%	77
78	100-110-55540	Advertising	-	-	-	-	-	0.00%	78
79	100-110-55550	Printing and Binding	-	-	-	-	-	0.00%	79

## GENERAL FUND SUMMARY

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
80	100-110-55580	Travel and Training	524	3,318	2,850	1,615	3,100	1.68%	80
81	100-110-55590	Public Notices	-	-	-	-	-	0.00%	81
82	100-110-56600	Supplies	-	-	-	-	-	0.00%	82
83	100-110-56610	Operating Supplies	-	-	-	-	-	0.00%	83
84	100-110-56620	Uniforms	-	-	-	-	-	0.00%	84
85	100-110-56630	Fuel and Motor Oil	534	516	600	655	1,900	1.03%	85
86	100-110-56640	Fees and Dues	2,355	2,465	2,800	1,689	2,800	1.52%	86
87	100-110-56650	HR / Employee Relations	-	-	-	-	-		87
88	100-110-57742	Furniture and Fixtures	-	-	-	-	-	0.00%	88
89	100-110-57743	Capital Outlay	-	-	-	-	-	0.00%	89
90	100-110-57744	Software and Computers	-	-	-	488	-	0.00%	90
91	100-110-58810	Miscellaneous Expense	-	-	600	5,410	600	0.33%	91
92	100-110-58815	Employee Relations	-	3,557	7,500	5,409	8,250	4.48%	92
93	100-110-58880	Contingency	-	5,756	20,000	-	20,000	10.86%	93
94	<b>TOTAL EXECUTIVE</b>		<b>\$ 243,520</b>	<b>\$ 122,627</b>	<b>\$ 169,340</b>	<b>\$ 116,403</b>	<b>\$ 184,240</b>	<b>100.00%</b>	94
<b>TOWN ENGINEER</b>									
96	100-111-53310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	96
97	100-111-53320	Attorney Fees	-	-	-	-	-	0.00%	97
98	100-111-53330	Contracted Services	-	-	15,000	8,589	15,000	21.13%	98
99	100-111-53340	Engineering Fees	54,707	20,175	56,000	47,294	56,000	78.87%	99
100	100-111-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	100
101	<b>TOTAL TOWN ENGINEER</b>		<b>\$ 54,707</b>	<b>\$ 20,175</b>	<b>\$ 71,000</b>	<b>\$ 55,882</b>	<b>\$ 71,000</b>	<b>100.00%</b>	101
<b>TOWN ATTORNEY</b>									
103	100-112-53310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	103
104	100-112-53320	Attorney Fees	30,353	53,423	60,375	56,305	63,375	100.00%	104
105	100-112-53330	Contracted Services	-	-	-	-	-	0.00%	105
106	100-112-53340	Engineering Fees	-	-	-	-	-	0.00%	106
107	100-112-53350	IT Support	-	-	-	-	-	0.00%	107
108	100-112-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	108
109	<b>TOTAL TOWN ATTORNEY</b>		<b>\$ 30,353</b>	<b>\$ 53,423</b>	<b>\$ 60,375</b>	<b>\$ 56,305</b>	<b>\$ 63,375</b>	<b>100.00%</b>	109
<b>FINANCE</b>									
111	100-120-51110	Salaries & Wages	\$ 84,998	\$ 91,128	\$ 112,440	\$ 112,350	\$ 117,720	30.24%	111
112	100-120-51130	Overtime Wages	240	236	-	148	-	0.00%	112
113	100-120-51150	Merit Increase	-	-	-	-	-	0.00%	113
114	100-120-52210	Insurance Benefit	13,127	13,907	32,270	14,554	13,400	3.44%	114
115	100-120-52220	Social Security and Medicare	6,420	6,951	8,950	8,583	9,360	2.40%	115
116	100-120-52230	Retirement Contributions	3,416	4,546	5,620	5,183	5,880	1.51%	116
117	100-120-52250	Colorado Unemployment	168	182	365	233	365	0.09%	117
118	100-120-52260	Workers Compensation	122	758	100	1,970	130	0.03%	118
119	100-120-52270	Disability	836	852	880	884	910	0.23%	119
120	100-120-52280	HRA Reimbursement	69,524	69,385	80,440	88,924	106,060	27.24%	120
121	100-120-53310	Professional Services	11,250	12,100	13,200	25,700	15,000	3.85%	121
122	100-120-53320	Attorney Fees	-	-	-	-	-	0.00%	122
123	100-120-53330	Contracted Services	180	-	300	300	300	0.08%	123
124	100-120-53340	Engineering Fees	-	-	-	-	-	0.00%	124
125	100-120-53350	IT Support	-	-	-	-	-	0.00%	125
126	100-120-54430	Repair and Maintenance	-	-	-	-	-	0.00%	126
127	100-120-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	127
128	100-120-55510	Other Purchased Services	-	-	-	-	-	0.00%	128
129	100-120-55520	Insurance	54,423	62,061	72,250	57,011	86,353	22.18%	129
130	100-120-55530	Telephone	-	-	-	-	-	0.00%	130
131	100-120-55540	Advertising	-	-	-	-	-	0.00%	131
132	100-120-55550	Printing and Binding	-	-	-	-	-	0.00%	132
133	100-120-55580	Travel and Training	609	445	2,000	1,834	2,000	0.51%	133
134	100-120-55590	Public Notices	-	-	-	-	-	0.00%	134
135	100-120-56600	Supplies	-	-	-	-	-	0.00%	135
136	100-120-56610	Operating Supplies	-	-	-	-	-	0.00%	136
137	100-120-56620	Uniforms	-	-	-	-	-	0.00%	137
138	100-120-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	138
139	100-120-56640	Fees and Dues	23,896	26,881	29,450	30,709	31,840	8.18%	139
140	100-120-57744	Software and Computers	-	-	-	-	-	0.00%	140
141	100-120-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	141
142	<b>TOTAL FINANCE</b>		<b>\$ 269,210</b>	<b>\$ 289,432</b>	<b>\$ 358,265</b>	<b>\$ 348,383</b>	<b>\$ 389,318</b>	<b>100.00%</b>	142
<b>IT</b>									
144	100-121-53310	Professional Services	\$ -	\$ -	\$ 17,060	\$ 11,900	\$ 68,933	45.63%	144
145	100-121-53320	Attorney Fees	-	-	-	-	-	0.00%	145
146	100-121-53330	Contracted Services	-	-	15,500	15,500	19,566	12.95%	146
147	100-121-53340	Engineering Fees	-	-	-	-	-	0.00%	147
148	100-121-53350	IT Support	58,453	65,780	71,733	77,084	62,556	41.41%	148
149	100-121-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	149
150	<b>TOTAL IT</b>		<b>\$ 58,453</b>	<b>\$ 65,780</b>	<b>\$ 104,293</b>	<b>\$ 104,484</b>	<b>\$ 151,055</b>	<b>100.00%</b>	150
<b>UTILITY</b>									
152	100-122-51110	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	152
153	100-122-51130	Overtime Wages	-	-	-	-	-	0.00%	153
154	100-122-51150	Merit Increase	-	-	-	-	-	0.00%	154
155	100-122-52210	Insurance Benefit	-	-	-	-	-	0.00%	155
156	100-122-52220	Social Security and Medicare	-	-	-	-	-	0.00%	156
157	100-122-52230	Retirement Contributions	-	-	-	-	-	0.00%	157
158	100-122-52250	Colorado Unemployment	-	-	-	-	-	0.00%	158
159	100-122-52260	Workers Compensation	-	-	-	-	-	0.00%	159

**GENERAL FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
160	100-122-52270	Disability	-	-	-	-	-	0.00%	160
161	100-122-52280	HRA Reimbursement	-	-	-	-	-	0.00%	161
162	100-122-55580	Travel and Training	-	-	-	-	-	0.00%	162
163	100-122-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	163
164	<b>TOTAL UTILITY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	164
165	<b>OFFICE SUPPLIES</b>								
166	100-123-56600	Supplies	\$ 16,976	\$ 18,043	\$ 25,000	\$ 22,067	\$ 20,000	90.91%	166
167	100-123-56610	Operating Supplies	461	285	1,500	6,855	2,000	9.09%	167
168	<b>TOTAL OFFICE SUPPLIES</b>		<b>\$ 17,437</b>	<b>\$ 18,328</b>	<b>\$ 26,500</b>	<b>\$ 28,922</b>	<b>\$ 22,000</b>	<b>100.00%</b>	168
169	<b>TOWN CLERK</b>								
170	100-130-51110	Salaries & Wages	\$ 52,162	\$ 55,021	\$ 63,060	\$ 64,354	\$ 66,490	61.50%	170
171	100-130-51130	Overtime Wages	-	-	-	-	-	0.00%	171
172	100-130-51150	Merit Increase	-	-	-	-	-	0.00%	172
173	100-130-52210	Insurance Benefit	18,560	19,269	20,160	20,161	18,570	17.18%	173
174	100-130-52220	Social Security and Medicare	3,952	4,201	5,010	4,922	5,290	4.89%	174
175	100-130-52230	Retirement Contributions	2,092	2,746	3,150	3,220	3,330	3.08%	175
176	100-130-52250	Colorado Unemployment	103	110	175	128	180	0.17%	176
177	100-130-52260	Workers Compensation	72	70	95	110	70	0.06%	177
178	100-130-52270	Disability	581	585	625	579	590	0.55%	178
179	100-130-52280	HRA Reimbursement	-	-	-	-	-	0.00%	179
180	100-130-53310	Professional Services	-	-	2,400	2,400	-	0.00%	180
181	100-130-53320	Attorney Fees	-	-	-	-	-	0.00%	181
182	100-130-53330	Contracted Services	8,086	12,815	10,000	8,000	6,605	6.11%	182
183	100-130-53340	Engineering Fees	-	-	-	-	-	0.00%	183
184	100-130-53350	IT Support	-	-	-	-	-	0.00%	184
185	100-130-54430	Repair and Maintenance	-	-	-	-	-	0.00%	185
186	100-130-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	186
187	100-130-55510	Other Purchased Services	228	-	-	-	-	0.00%	187
188	100-130-55520	Insurance	-	-	-	-	-	0.00%	188
189	100-130-55530	Telephone	618	618	775	581	775	0.72%	189
190	100-130-55540	Advertising	-	-	-	-	-	0.00%	190
191	100-130-55550	Printing and Binding	284	1,544	1,500	1,498	1,500	1.39%	191
192	100-130-55580	Travel and Training	1,331	956	1,800	1,760	2,015	1.86%	192
193	100-130-55590	Public Notices	387	502	1,000	1,008	1,000	0.92%	193
194	100-130-56600	Supplies	-	-	-	-	-	0.00%	194
195	100-130-56610	Operating Supplies	300	-	-	-	-	0.00%	195
196	100-130-56620	Uniforms	-	-	-	-	-	0.00%	196
197	100-130-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	197
198	100-130-56640	Fees and Dues	351	1,375	1,375	1,546	1,700	1.57%	198
199	100-130-57743	Capital Outlay	-	-	-	-	-	0.00%	199
200	100-130-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	200
201	<b>TOTAL TOWN CLERK</b>		<b>\$ 89,106</b>	<b>\$ 99,811</b>	<b>\$ 111,125</b>	<b>\$ 110,268</b>	<b>\$ 108,115</b>	<b>100.00%</b>	201
202	<b>ELECTIONS</b>								
203	100-131-51110	Salaries & Wages	\$ -	\$ -	\$ 2,000	\$ -	\$ -	0.00%	203
204	100-131-51130	Overtime Wages	-	-	400	-	-	0.00%	204
205	101-131-52220	Social Security and Medicare	-	-	191	-	-	0.00%	205
206	100-131-52250	Colorado Unemployment	-	-	35	-	-	0.00%	206
207	100-131-52260	Workers Compensation	-	-	10	-	-	0.00%	207
208	100-131-53320	Attorney Fees	-	-	-	-	-	0.00%	208
209	100-131-53330	Contracted Services	-	-	-	-	-	0.00%	209
210	100-131-53340	Engineering Fees	-	-	-	-	-	0.00%	210
211	100-131-53350	IT Support	-	-	-	-	-	0.00%	211
212	100-131-54430	Repair and Maintenance	-	-	-	-	-	0.00%	212
213	100-131-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	213
214	100-131-55510	Other Purchased Services	-	-	-	-	-	0.00%	214
215	100-131-55520	Insurance	-	-	-	-	-	0.00%	215
216	100-131-55530	Telephone	-	-	-	-	-	0.00%	216
217	100-131-55540	Advertising	-	-	-	-	-	0.00%	217
218	100-131-55550	Printing and Binding	-	-	-	-	-	0.00%	218
219	100-131-55580	Travel and Training	-	-	-	-	-	0.00%	219
220	100-131-55590	Public Notices	-	-	-	-	-	0.00%	220
221	100-131-56600	Supplies	94	-	250	226	250	20.00%	221
222	100-131-56610	Operating Supplies	1,083	-	2,500	2,500	1,000	80.00%	222
223	100-131-56620	Uniforms	-	-	-	-	-	0.00%	223
224	100-131-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	224
225	100-131-56640	Fees and Dues	-	-	-	-	-	0.00%	225
226	100-131-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	226
227	<b>TOTAL ELECTIONS</b>		<b>\$ 1,178</b>	<b>\$ -</b>	<b>\$ 5,386</b>	<b>\$ 2,726</b>	<b>\$ 1,250</b>	<b>100.00%</b>	227
228	<b>TOWN COUNCIL</b>								
229	100-132-51110	Salaries & Wages	\$ 19,800	\$ 19,200	\$ 24,000	\$ 19,200	\$ 19,200	82.07%	229
230	100-132-51130	Overtime Wages	-	-	-	-	-	0.00%	230
231	100-132-51150	Merit Increase	-	-	-	-	-	0.00%	231
232	100-132-52210	Insurance Benefit	-	-	-	-	-	0.00%	232
233	100-132-52220	Social Security and Medicare	1,515	1,469	1,750	1,469	1,520	6.50%	233
234	100-132-52230	Retirement Contributions	-	-	-	-	-	0.00%	234
235	100-132-52250	Colorado Unemployment	40	38	79	38	84	0.36%	235
236	100-132-52260	Workers Compensation	211	125	130	166	140	0.60%	236
237	100-132-52270	Disability	-	-	-	-	-	0.00%	237
238	100-132-52280	HRA Reimbursement	-	-	-	-	-	0.00%	238
239	100-132-53310	Professional Services	-	-	-	-	-	0.00%	239

SECTION VII - DETAILED BUDGET

GENERAL FUND SUMMARY

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
240	100-132-53320	Attorney Fees	-	-	-	-	-	0.00%	240
241	100-132-53330	Contracted Services	-	-	-	-	-	0.00%	241
242	100-132-53340	Engineering Fees	-	-	-	-	-	0.00%	242
243	100-132-53350	IT Support	-	-	-	-	-	0.00%	243
244	100-132-54430	Repair and Maintenance	-	-	-	-	-	0.00%	244
245	100-132-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	245
246	100-132-55510	Other Purchased Services	-	-	-	-	-	0.00%	246
247	100-132-55520	Insurance	-	-	-	-	-	0.00%	247
248	100-132-55530	Telephone	-	-	-	-	-	0.00%	248
249	100-132-55540	Advertising	-	-	-	-	-	0.00%	249
250	100-132-55550	Printing and Binding	-	-	-	-	-	0.00%	250
251	100-132-55580	Travel and Training	-	66	500	200	500	2.14%	251
252	100-132-55590	Public Notices	-	-	-	-	-	0.00%	252
253	100-132-56600	Supplies	-	-	200	172	1,950	8.34%	253
254	100-132-56610	Operating Supplies	-	-	-	-	-	0.00%	254
255	100-132-56620	Uniforms	-	-	-	-	-	0.00%	255
256	100-132-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	256
257	100-132-56640	Fees and Dues	-	-	-	-	-	0.00%	257
258	100-132-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	258
259	<b>TOTAL TOWN COUNCIL</b>		<b>\$ 21,565</b>	<b>\$ 20,898</b>	<b>26,659</b>	<b>\$ 21,246</b>	<b>\$ 23,394</b>	<b>100.00%</b>	259
260	<b>MUNICIPAL COURT</b>								
261	100-140-51110	Salaries & Wages	\$ 30,660	\$ 34,229	37,530	\$ 37,810	\$ 38,740	54.54%	261
262	100-140-51130	Overtime Wages	172	169	-	59	-	0.00%	262
263	100-140-51150	Merit Increase	-	-	-	-	-	0.00%	263
264	100-140-52210	Insurance Benefit	9,429	9,746	10,190	10,197	9,390	13.22%	264
265	100-140-52220	Social Security and Medicare	2,547	2,627	2,260	2,687	3,080	4.34%	265
266	100-140-52230	Retirement Contributions	867	1,129	1,300	1,506	1,360	1.91%	266
267	100-140-52250	Colorado Unemployment	61	121	104	210	245	0.34%	267
268	100-140-52260	Workers Compensation	40	75	75	153	40	0.06%	268
269	100-140-52270	Disability	249	249	250	239	250	0.35%	269
270	100-140-52280	HRA Reimbursement	-	-	-	-	-	0.00%	270
271	100-140-53310	Professional Services	75	1,380	-	-	-	0.00%	271
272	100-140-53320	Attorney Fees	8,258	11,002	8,500	11,455	9,500	13.38%	272
273	100-140-53330	Contracted Services	330	200	1,500	1,700	5,900	8.31%	273
274	100-140-53340	Engineering Fees	-	-	-	-	-	0.00%	274
275	100-140-53350	IT Support	-	-	-	-	-	0.00%	275
276	100-140-54430	Repair and Maintenance	-	-	-	-	-	0.00%	276
277	100-140-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	277
278	100-140-55510	Other Purchased Services	-	-	-	-	-	0.00%	278
279	100-140-55520	Insurance	-	-	-	-	-	0.00%	279
280	100-140-55530	Telephone	-	-	-	-	-	0.00%	280
281	100-140-55540	Advertising	-	-	-	-	-	0.00%	281
282	100-140-55550	Printing and Binding	70	-	-	-	-	0.00%	282
283	100-140-55580	Travel and Training	193	1,421	1,570	1,570	1,570	2.21%	283
284	100-140-55590	Public Notices	-	-	-	-	-	0.00%	284
285	100-140-56600	Supplies	-	-	-	-	-	0.00%	285
286	100-140-56610	Operating Supplies	-	-	-	-	-	0.00%	286
287	100-140-56620	Uniforms	-	-	-	-	-	0.00%	287
288	100-140-56630	Fuel and Motor Oil	85	-	-	-	-	0.00%	288
289	100-140-56640	Fees and Dues	327	391	950	492	950	1.34%	289
290	100-140-57743	Capital Outlay	-	-	-	-	-	0.00%	290
291	100-140-58810	Miscellaneous Expense	-	-	-	22	-	0.00%	291
292	<b>TOTAL MUNICIPAL COURT</b>		<b>\$ 53,361</b>	<b>\$ 62,739</b>	<b>\$ 64,229</b>	<b>\$ 68,100</b>	<b>\$ 71,025</b>	<b>100.00%</b>	292
293	<b>POLICE DEPARTMENT</b>								
294	100-150-51110	Salaries & Wages	\$ 314,146	\$ 374,051	\$ 466,020	\$ 475,980	\$ 556,400	59.32%	294
295	100-150-51130	Overtime Wages	19,494	24,248	19,000	21,450	21,000	2.24%	295
296	100-150-51150	Merit Increase	-	-	-	-	-	0.00%	296
297	100-150-52210	Insurance Benefit	100,517	108,899	122,930	121,626	137,830	14.69%	297
298	100-150-52220	Social Security and Medicare	5,080	6,253	9,160	8,431	15,130	1.61%	298
299	100-150-52225	FPPA	31,936	39,626	53,110	51,283	62,580	6.67%	299
300	100-150-52230	Retirement Contributions	307	411	53,920	760	850	0.09%	300
301	100-150-52250	Colorado Unemployment	663	740	735	854	915	0.10%	301
302	100-150-52260	Workers Compensation	16,820	9,582	14,160	12,319	18,080	1.93%	302
303	100-150-52270	Disability	3,413	3,587	3,950	4,164	5,000	0.53%	303
304	100-150-52280	HRA Reimbursement	-	-	-	-	-	0.00%	304
305	100-150-53310	Professional Services	-	-	-	-	-	0.00%	305
306	100-150-53320	Attorney Fees	-	-	-	-	-	0.00%	306
307	100-150-53330	Contracted Services	69,875	53,273	40,800	24,842	43,200	4.61%	307
308	100-150-53340	Engineering Fees	-	-	-	-	-	0.00%	308
309	100-150-53350	IT Support	-	240	-	-	-	0.00%	309
310	100-150-54410	Utilities	-	-	-	-	-	0.00%	310
311	100-150-54430	Repair and Maintenance	182	-	-	-	-	0.00%	311
312	100-150-54431	Vehicle Repair and Maintenance	4,518	13,091	9,500	9,055	9,500	1.01%	312
313	100-150-55510	Other Purchased Services	-	-	-	-	-	0.00%	313
314	100-150-55520	Insurance	-	-	-	-	-	0.00%	314
315	100-150-55530	Telephone	6,374	7,051	7,500	6,913	7,500	0.80%	315
316	100-150-55540	Advertising	-	-	-	-	-	0.00%	316
317	100-150-55550	Printing and Binding	-	-	-	-	-	0.00%	317
318	100-150-55580	Travel and Training	6,632	2,427	11,000	9,994	15,000	1.60%	318
319	100-150-55590	Public Notices	-	-	-	-	-	0.00%	319

## GENERAL FUND SUMMARY

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
320	100-150-56600	Supplies	-	36	-	-	-	0.00%	320
321	100-150-56610	Operating Supplies	4,609	10,714	5,700	4,818	5,700	0.61%	321
322	100-150-56620	Uniforms	4,541	5,468	7,500	2,492	8,700	0.93%	322
323	100-150-56630	Fuel and Motor Oil	23,462	28,288	24,500	25,215	26,000	2.77%	323
324	100-150-56640	Fees and Dues	370	1,544	2,000	1,290	2,400	0.26%	324
325	100-150-57743	Capital Outlay	5,115	4,553	-	-	-	0.00%	325
326	100-150-57744	Software and Computers	120	1,129	4,200	360	2,200	0.23%	326
327	100-150-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	327
328	100-150-58820	Lease Payments	-	-	-	-	-	0.00%	328
329	<b>TOTAL POLICE DEPARTMENT</b>		<b>\$ 618,173</b>	<b>\$ 695,210</b>	<b>\$ 855,685</b>	<b>\$ 781,848</b>	<b>\$ 937,985</b>	<b>100.00%</b>	329
330	<b>RECORDS</b>								
331	100-151-51110	Salaries & Wages	\$ 46,310	\$ 49,100	\$ 55,230	\$ 56,050	\$ 57,430	61.70%	331
332	100-151-51130	Overtime Wages	1,977	2,156	1,650	1,003	1,650	1.77%	332
333	100-151-51150	Merit Increase	-	-	-	-	-	0.00%	333
334	100-151-52210	Insurance Benefit	23,573	24,365	25,490	25,493	23,480	25.22%	334
335	100-151-52220	Social Security and Medicare	3,673	3,913	4,390	4,345	4,560	4.90%	335
336	100-151-52230	Retirement Contributions	1,872	2,450	2,760	2,803	2,870	3.08%	336
337	100-151-52250	Colorado Unemployment	96	102	165	118	165	0.18%	337
338	100-151-52260	Workers Compensation	80	57	100	124	60	0.06%	338
339	100-151-52270	Disability	533	533	585	514	520	0.56%	339
340	100-151-52280	HRA Reimbursement	-	-	-	-	-	0.00%	340
341	100-151-53310	Professional Services	-	-	-	-	-	0.00%	341
342	100-151-53320	Attorney Fees	-	-	-	-	-	0.00%	342
343	100-151-53330	Contracted Services	-	-	-	-	-	0.00%	343
344	100-151-53340	Engineering Fees	-	-	-	-	-	0.00%	344
345	100-151-53350	IT Support	-	-	-	-	-	0.00%	345
346	100-151-54410	Utilities	-	-	-	-	-	0.00%	346
347	100-151-54430	Repair and Maintenance	-	-	-	-	-	0.00%	347
348	100-151-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	348
349	100-151-55510	Other Purchased Services	-	-	-	-	-	0.00%	349
350	100-151-55520	Insurance	-	-	-	-	-	0.00%	350
351	100-151-55530	Telephone	-	-	-	-	-	0.00%	351
352	100-151-55540	Advertising	-	-	-	-	-	0.00%	352
353	100-151-55550	Printing and Binding	-	-	-	-	-	0.00%	353
354	100-151-55580	Travel and Training	508	1,444	1,800	1,800	2,100	2.26%	354
355	100-151-55590	Public Notices	-	-	-	-	-	0.00%	355
356	100-151-56600	Supplies	-	-	-	-	-	0.00%	356
357	100-151-56610	Operating Supplies	31	13	-	-	-	0.00%	357
358	100-151-56620	Uniforms	-	-	-	-	-	0.00%	358
359	100-151-56630	Fuel and Motor Oil	-	50	250	250	250	0.27%	359
360	100-151-56640	Fees and Dues	-	-	-	-	-	0.00%	360
361	100-151-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	361
362	<b>TOTAL RECORDS</b>		<b>\$ 78,655</b>	<b>\$ 84,183</b>	<b>\$ 92,420</b>	<b>\$ 92,502</b>	<b>\$ 93,085</b>	<b>100.00%</b>	362
363	<b>COMM DEVELOPMENT</b>								
364	100-161-51110	Salaries & Wages	\$ 52,667	\$ 65,507	\$ 78,900	\$ 77,866	\$ 81,050	44.94%	364
365	100-161-51130	Overtime Wages	3,229	4,380	3,000	4,130	3,000	1.66%	365
366	100-161-51150	Merit Increase	-	-	-	-	-	0.00%	366
367	100-161-52210	Insurance Benefit	19,974	22,157	28,700	24,036	22,340	12.39%	367
368	100-161-52220	Social Security and Medicare	4,171	5,402	6,270	6,238	6,450	3.58%	368
369	100-161-52230	Retirement Contributions	2,079	3,308	3,950	3,870	4,060	2.25%	369
370	100-161-52250	Colorado Unemployment	109	141	182	165	195	0.11%	370
371	100-161-52260	Workers Compensation	634	373	275	435	1,300	0.72%	371
372	100-161-52270	Disability	554	700	910	689	730	0.40%	372
373	100-161-52280	HRA Reimbursement	-	-	-	-	-	0.00%	373
374	100-161-53310	Professional Services	-	329	4,000	2,000	4,000	2.22%	374
375	100-161-53320	Attorney Fees	-	-	-	-	-	0.00%	375
376	100-161-53330	Contracted Services	65,476	21,475	48,000	6,083	48,000	26.61%	376
377	100-161-53340	Engineering Fees	-	-	-	-	-	0.00%	377
378	100-161-53350	IT Support	-	-	-	51	-	0.00%	378
379	100-161-54410	Utilities	-	-	-	-	-	0.00%	379
380	100-161-54430	Repair and Maintenance	-	-	-	-	-	0.00%	380
381	100-161-54431	Vehicle Repair and Maintenance	18	-	250	250	250	0.14%	381
382	100-161-55510	Other Purchased Services	-	-	-	-	-	0.00%	382
383	100-161-55520	Insurance	-	-	-	-	-	0.00%	383
384	100-161-55530	Telephone	646	725	800	567	800	0.44%	384
385	100-161-55540	Advertising	394	209	500	-	500	0.28%	385
386	100-161-55550	Printing and Binding	-	748	1,300	595	800	0.44%	386
387	100-161-55580	Travel and Training	1,456	3,722	5,000	3,048	4,000	2.22%	387
388	100-161-55590	Public Notices	-	-	-	-	-	0.00%	388
389	100-161-56600	Supplies	-	-	-	-	-	0.00%	389
390	100-161-56610	Operating Supplies	-	-	-	-	-	0.00%	390
391	100-161-56620	Uniforms	-	-	-	-	-	0.00%	391
392	100-161-56630	Fuel and Motor Oil	368	326	1,200	200	1,200	0.67%	392
393	100-161-56640	Fees and Dues	25	555	500	500	500	0.28%	393
394	100-161-57744	Software and Computers	-	-	1,180	-	1,180	0.00%	394
395	100-161-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	395
396	<b>TOTAL COMM DEVELOPMENT</b>		<b>\$ 151,800</b>	<b>\$ 130,058</b>	<b>\$ 184,917</b>	<b>\$ 130,724</b>	<b>\$ 180,355</b>	<b>99.35%</b>	396
397	<b>CODE ENFORCEMENT</b>								
398	100-162-51110	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	398
399	100-162-51130	Overtime Wages	-	-	-	-	-	0.00%	399

## GENERAL FUND SUMMARY

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
400	100-162-51150	Merit Increase	-	-	-	-	-	0.00%	400
401	100-162-52210	Insurance Benefit	-	-	-	-	-	0.00%	401
402	100-162-52220	Social Security and Medicare	-	-	-	-	-	0.00%	402
403	100-162-52230	Retirement Contributions	-	-	-	-	-	0.00%	403
404	100-162-52250	Colorado Unemployment	-	-	-	-	-	0.00%	404
405	100-162-52260	Workers Compensation	-	-	-	-	-	0.00%	405
406	100-162-52270	Disability	-	-	-	-	-	0.00%	406
407	100-162-52280	HRA Reimbursement	-	-	-	-	-	0.00%	407
408	100-162-53310	Professional Services	-	-	-	-	-	0.00%	408
409	100-162-53320	Attorney Fees	-	-	-	-	-	0.00%	409
410	100-162-53330	Contracted Services	-	-	-	-	-	0.00%	410
411	100-162-53340	Engineering Fees	-	-	-	-	-	0.00%	411
412	100-162-53350	IT Support	-	-	-	-	-	0.00%	412
413	100-162-54410	Utilities	-	-	-	-	-	0.00%	413
414	100-162-54430	Repair and Maintenance	-	-	-	-	-	0.00%	414
415	100-162-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	415
416	100-162-55510	Other Purchased Services	-	-	-	-	-	0.00%	416
417	100-162-55520	Insurance	-	-	-	-	-	0.00%	417
418	100-162-55530	Telephone	-	-	-	-	-	0.00%	418
419	100-162-55540	Advertising	-	-	-	-	-	0.00%	419
420	100-162-55550	Printing and Binding	-	-	-	-	-	0.00%	420
421	100-162-55580	Travel and Training	-	-	-	-	-	0.00%	421
422	100-162-55590	Public Notices	-	-	-	-	-	0.00%	422
423	100-162-56600	Supplies	-	-	-	-	-	0.00%	423
424	100-162-56610	Operating Supplies	-	-	-	-	-	0.00%	424
425	100-162-56620	Uniforms	-	-	-	-	-	0.00%	425
426	100-162-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	426
427	100-162-56640	Fees and Dues	-	-	-	-	-	0.00%	427
428	100-162-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	428
429	<b>TOTAL CODE ENFORCEMENT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	<b>0.00%</b>	429
430	<b>PLANNING</b>								430
431	100-163-51110	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	431
432	100-163-51130	Overtime Wages	-	-	-	-	-	0.00%	432
433	100-163-51150	Merit Increase	-	-	-	-	-	0.00%	433
434	100-163-52210	Insurance Benefit	-	-	-	-	-	0.00%	434
435	100-163-52220	Social Security and Medicare	-	-	-	-	-	0.00%	435
436	100-163-52230	Retirement Contributions	-	-	-	-	-	0.00%	436
437	100-163-52250	Colorado Unemployment	-	-	-	-	-	0.00%	437
438	100-163-52260	Workers Compensation	-	-	-	-	-	0.00%	438
439	100-163-52270	Disability	-	-	-	-	-	0.00%	439
440	100-163-52280	HRA Reimbursement	-	-	-	-	-	0.00%	440
441	100-163-53310	Professional Services	-	-	-	-	-	0.00%	441
442	100-163-53320	Attorney Fees	-	-	-	-	-	0.00%	442
443	100-163-53330	Contracted Services	-	-	-	-	-	0.00%	443
444	100-163-53340	Engineering Fees	-	-	-	-	-	0.00%	444
445	100-163-53350	IT Support	-	-	-	-	-	0.00%	445
446	100-163-54410	Utilities	-	-	-	-	-	0.00%	446
447	100-163-54430	Repair and Maintenance	-	-	-	-	-	0.00%	447
448	100-163-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	448
449	100-163-55510	Other Purchased Services	-	-	-	-	-	0.00%	449
450	100-163-55520	Insurance	-	-	-	-	-	0.00%	450
451	100-163-55530	Telephone	-	-	-	-	-	0.00%	451
452	100-163-55540	Advertising	-	-	-	-	-	0.00%	452
453	100-163-55550	Printing and Binding	-	-	-	-	-	0.00%	453
454	100-163-55580	Travel and Training	-	-	-	-	-	0.00%	454
455	100-163-55590	Public Notices	-	-	-	-	-	0.00%	455
456	100-163-56600	Supplies	-	-	-	-	-	0.00%	456
457	100-163-56610	Operating Supplies	-	-	-	-	-	0.00%	457
458	100-163-56620	Uniforms	-	-	-	-	-	0.00%	458
459	100-163-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	459
460	100-163-56640	Fees and Dues	-	-	-	-	-	0.00%	460
461	100-163-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	461
462	<b>TOTAL PLANNING</b>		\$ -	\$ -	\$ -	\$ -	\$ -	<b>0.00%</b>	462
463	<b>ECONOMIC DEVELOPMENT</b>								463
464	100-164-51110	Salaries & Wages	\$ 36,738	\$ 69,674	\$ 102,500	\$ 96,263	\$ 103,550	27.00%	464
465	100-164-51130	Overtime Wages	1,057	1,441	2,000	1,523	2,000	0.52%	465
466	100-164-51150	Merit Increase	-	-	-	-	-	0.00%	466
467	100-164-52210	Insurance Benefit	8,768	13,596	29,510	16,786	16,050	4.19%	467
468	100-164-52220	Social Security and Medicare	2,658	5,603	8,160	7,457	8,240	2.15%	468
469	100-164-52230	Retirement Contributions	1,353	3,589	5,130	4,597	5,190	1.35%	469
470	100-164-52250	Colorado Unemployment	70	146	260	200	-	0.00%	470
471	100-164-52260	Workers Compensation	2,593	866	925	940	1,660	0.43%	471
472	100-164-52270	Disability	317	757	1,000	841	910	0.24%	472
473	100-164-52280	HRA Reimbursement	-	-	-	-	-	0.00%	473
474	100-164-53310	Professional Services	-	455	-	-	10,000	2.61%	474
475	100-164-53320	Attorney Fees	-	-	-	-	-	0.00%	475
476	100-164-53330	Contracted Services	47,338	28,800	40,000	33,717	35,000	9.13%	476
477	100-164-53340	Engineering Fees	-	-	-	-	-	0.00%	477
478	100-164-53350	IT Support	-	-	-	-	-	0.00%	478
479	100-164-54410	Utilities	-	-	-	-	-	0.00%	479

SECTION VII - DETAILED BUDGET

GENERAL FUND SUMMARY

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
480	100-164-54430	Repair and Maintenance	-	-	-	-	-	0.00%	480
481	100-164-54431	Vehicle Repair and Maintenance	123	805	-	-	-	0.00%	481
482	100-164-55510	Other Purchased Services	-	9,800	8,500	8,400	-	0.00%	482
483	100-164-55520	Insurance	-	-	-	-	-	0.00%	483
484	100-164-55530	Telephone	-	480	600	505	600	0.16%	484
485	100-164-55540	Advertising	-	431	2,500	1,004	3,000	0.78%	485
486	100-164-55550	Printing and Binding	-	-	-	399	500	0.13%	486
487	100-164-55580	Travel and Training	-	892	4,000	2,395	3,000	0.78%	487
488	100-164-55590	Public Notices	-	-	-	-	-	0.00%	488
489	100-164-56600	Supplies	-	-	-	-	-	0.00%	489
490	100-164-56610	Operating Supplies	-	-	-	-	-	0.00%	490
491	100-164-56620	Uniforms	-	-	-	-	-	0.00%	491
492	100-164-56630	Fuel and Motor Oil	-	-	-	(6,335)	-	0.00%	492
493	100-164-56640	Fees and Dues	-	200	250	300	250	0.07%	493
494	100-164-58810	Miscellaneous Expense	10,000	9,964	15,000	10,000	15,000	3.91%	494
495	100-164-58860	Special Events - Entertainment	17,972	24,980	23,980	12,000	36,480	9.51%	495
496	100-164-58865	Special Events - Professional Services	15,991	23,870	47,750	44,754	47,750	12.45%	496
497	100-164-58870	Special Events - Security	-	-	-	-	2,000	0.52%	497
498	100-164-58875	Special Events - Supplies	17,856	15,349	12,280	8,906	12,280	3.20%	498
499	100-164-58890	Incentive Expense	26,506	77,096	65,000	75,000	80,000	20.86%	499
500	<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>\$ 189,340</b>	<b>\$ 288,794</b>	<b>\$ 369,345</b>	<b>\$ 319,653</b>	<b>\$ 383,460</b>	<b>100.00%</b>	500
<b>BUILDING MAINTENANCE</b>									
501	100-200-51110	Salaries & Wages	\$ 41,290	\$ 45,423	\$ 52,560	\$ 49,702	\$ 53,380	28.03%	501
502	100-200-51130	Overtime Wages	1,541	1,590	1,500	767	1,500	0.79%	502
503	100-200-51150	Merit Increase	-	-	-	-	-	0.00%	503
504	100-200-52210	Insurance Benefit	15,375	15,942	20,120	14,768	14,150	7.43%	504
505	100-200-52220	Social Security and Medicare	3,215	3,561	4,180	3,831	4,260	2.24%	505
506	100-200-52230	Retirement Contributions	1,681	2,256	2,630	2,683	2,660	1.40%	506
507	100-200-52250	Colorado Unemployment	85	94	115	104	-	0.00%	507
508	100-200-52260	Workers Compensation	2,366	1,202	1,470	1,592	1,570	0.82%	508
509	100-200-52270	Disability	454	455	515	367	480	0.25%	509
510	100-200-52280	HRA Reimbursement	-	-	-	-	-	0.00%	510
511	100-200-53310	Professional Services	148	-	-	89	-	0.00%	511
512	100-200-53320	Attorney Fees	-	-	-	-	-	0.00%	512
513	100-200-53330	Contracted Services	18,087	14,247	23,000	21,460	31,050	16.30%	513
514	100-200-53340	Engineering Fees	-	-	-	-	-	0.00%	514
515	100-200-53350	IT Support	-	-	-	-	-	0.00%	515
516	100-200-54410	Utilities	59,251	55,419	56,400	46,848	56,400	29.61%	516
517	100-200-54415	Old Town Hall Utilities	-	-	-	-	-	0.00%	517
518	100-200-54430	Repair and Maintenance	10,831	6,364	14,500	5,223	12,000	6.30%	518
519	100-200-54431	Vehicle Repair and Maintenance	376	1,697	1,000	-	1,000	0.53%	519
520	100-200-55510	Other Purchased Services	-	-	-	-	-	0.00%	520
521	100-200-55520	Insurance	-	-	-	-	-	0.00%	521
522	100-200-55530	Telephone	-	-	-	-	-	0.00%	522
523	100-200-55540	Advertising	-	-	-	-	-	0.00%	523
524	100-200-55550	Printing and Binding	-	-	-	-	-	0.00%	524
525	100-200-55580	Travel and Training	50	-	-	-	-	0.00%	525
526	100-200-55590	Public Notices	-	-	-	-	-	0.00%	526
527	100-200-56600	Supplies	-	200	-	-	-	0.00%	527
528	100-200-56610	Operating Supplies	7,914	6,715	5,000	5,316	10,000	5.25%	528
529	100-200-56620	Uniforms	205	197	-	-	-	0.00%	529
530	100-200-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	530
531	100-200-56640	Fees and Dues	-	-	-	145	-	0.00%	531
532	100-200-56650	Safety Equipment	-	-	2,000	1,000	2,000	1.05%	532
533	100-200-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	533
534	<b>TOTAL BUILDING MAINTENANCE</b>		<b>\$ 162,868</b>	<b>\$ 155,362</b>	<b>\$ 184,990</b>	<b>\$ 153,893</b>	<b>\$ 190,450</b>	<b>100.00%</b>	534
<b>PARKS</b>									
535	100-210-51110	Salaries & Wages	\$ 81,116	\$ 103,964	\$ 124,480	\$ 123,180	\$ 126,650	43.50%	535
536	100-210-51130	Overtime Wages	3,415	3,847	2,800	1,607	3,300	1.13%	536
537	100-210-51150	Merit Increase	-	-	-	-	-	0.00%	537
538	100-210-52210	Insurance Benefit	26,062	32,748	41,350	33,847	31,820	10.93%	538
539	100-210-52220	Social Security and Medicare	6,323	8,191	9,890	9,508	10,090	3.47%	539
540	100-210-52230	Retirement Contributions	3,146	4,239	5,000	5,470	5,090	1.75%	540
541	100-210-52250	Colorado Unemployment	167	216	286	250	-	0.00%	541
542	100-210-52260	Workers Compensation	5,036	2,672	3,020	3,295	3,330	1.14%	542
543	100-210-52270	Disability	812	885	940	776	930	0.32%	543
544	100-210-52280	HRA Reimbursement	-	-	-	-	-	0.00%	544
545	100-210-53310	Professional Services	660	-	-	1,911	-	0.00%	545
546	100-210-53320	Attorney Fees	-	-	-	-	-	0.00%	546
547	100-210-53330	Contracted Services	43,805	54,401	53,040	64,156	55,690	19.13%	547
548	100-210-53340	Engineering Fees	-	-	-	-	-	0.00%	548
549	100-210-53350	IT Support	-	-	-	-	-	0.00%	549
550	100-210-54410	Utilities	10,379	24,649	13,500	7,311	14,850	5.10%	550
551	100-210-54430	Repair and Maintenance	17,141	40,771	17,000	14,904	9,000	3.09%	551
552	100-210-54431	Vehicle Repair and Maintenance	2,112	3,332	3,000	2,852	4,000	1.37%	552
553	100-210-55510	Other Purchased Services	-	-	-	-	-	0.00%	553
554	100-210-55520	Insurance	-	-	-	-	-	0.00%	554
555	100-210-55530	Telephone	761	1,255	1,200	1,087	1,400	0.48%	555
556	100-210-55540	Advertising	-	-	-	-	-	0.00%	556
557	100-210-55550	Printing and Binding	-	-	-	-	-	0.00%	557

**GENERAL FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>GENERAL FUND</b>									
560	100-210-55580	Travel and Training	213	65	500	-	1,500	0.52%	560
561	100-210-55590	Public Notices	-	-	-	-	-	0.00%	561
562	100-210-56600	Supplies	1,495	395	-	10	-	0.00%	562
563	100-210-56610	Operating Supplies	12,603	11,059	12,000	13,683	14,000	4.81%	563
564	100-210-56620	Uniforms	1,085	304	500	330	500	0.17%	564
565	100-210-56630	Fuel and Motor Oil	9,174	9,188	7,500	8,628	9,000	3.09%	565
566	100-210-56640	Fees and Dues	-	-	-	-	-	0.00%	566
567	100-210-57743	Capital Outlay	-	209	-	-	-	0.00%	567
568	100-210-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	568
569	100-210-58820	Lease Payments	-	-	-	-	-	0.00%	569
570	<b>TOTAL PARKS</b>		<b>\$ 225,507</b>	<b>\$ 302,390</b>	<b>\$ 296,006</b>	<b>\$ 292,805</b>	<b>\$ 291,150</b>	<b>100.00%</b>	570
<b>NON DEPARTMENTAL</b>									
571	100-500-58810	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	571
572	100-500-58820	Lease Payments	-	-	-	-	-	0.00%	572
573	100-500-58825	Property Lease Rental	-	-	-	-	-	0.00%	573
574	100-500-58860	Special Events	-	-	-	-	-	0.00%	574
575	100-500-58880	Contingency	-	-	-	-	-	0.00%	575
576	100-500-59900	Transfer to Parachute Capital Improvement Fund	528,800	765,000	1,800,000	1,800,000	270,000	41.86%	576
577	100-500-59901	Transfer to Debt Service Fund	-	-	-	-	-	0.00%	577
578	100-500-59902	Transfer to Street and Alley Fund	200,000	230,000	255,000	255,000	280,000	43.41%	578
579	100-500-59903	Transfer to Reserve Fund	-	540	-	-	-	0.00%	579
580	100-500-59904	Transfer to Water Fund	-	-	-	-	-	0.00%	580
581	100-500-59905	Transfer to Wastewater Fund	-	-	-	-	-	0.00%	581
582	100-500-59906	Transfer to Grant Fund	527,890	-	-	-	-	0.00%	582
583	100-500-59907	Transfer to Parks and Rec Fund	-	-	-	-	-	0.00%	583
584	100-500-59908	Transfer to Conservation Trust Fund	-	-	-	-	-	0.00%	584
585	100-500-59909	Transfer to Parachute Area Transit System Fund	100,000	75,000	75,000	75,000	75,000	11.63%	585
586	100-500-59909	Transfer to Parachute URA Fund	-	-	-	-	20,000	3.10%	586
587	<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 1,356,690</b>	<b>\$ 1,070,540</b>	<b>\$ 2,130,000</b>	<b>\$ 2,130,000</b>	<b>\$ 645,000</b>	<b>96.90%</b>	587
<b>CONTRIBUTIONS</b>									
588	100-501-58810	Miscellaneous Expense	\$ 22,963	\$ 24,902	\$ 40,240	\$ 36,975	\$ 53,300	100.00%	588
589	100-501-58880	Contingency	-	-	-	-	-	0.00%	589
590	<b>TOTAL CONTRIBUTIONS</b>		<b>\$ 22,963</b>	<b>\$ 24,902</b>	<b>\$ 40,240</b>	<b>\$ 36,975</b>	<b>\$ 53,300</b>	<b>100.00%</b>	590
<b>ONE TIMES</b>									
591	100-110-58999	Executive One Times	\$ -	\$ -	\$ 20,000	\$ 24,000	\$ -	0.00%	591
592	100-111-58999	Engineer One Times	-	-	-	-	-	0.00%	592
593	100-112-58999	Attorney One Times	-	-	-	-	-	0.00%	593
594	100-120-58999	Finance One Times	-	-	-	-	15,000	11.34%	594
595	100-121-58999	IT One Times	-	20,240	232,800	119,405	61,500	46.49%	595
596	100-123-58999	Office Supplies One Times	-	-	8,850	2,584	-	0.00%	596
597	100-130-58999	Town Clerk One Times	-	20,891	15,000	10,000	17,460	13.20%	597
598	100-131-58999	Elections One Times	-	-	-	-	-	0.00%	598
599	100-132-58999	Town Council One Times	-	-	-	-	-	0.00%	599
600	100-140-58999	Muni Court One Times	-	-	-	-	-	0.00%	600
601	100-150-58999	Police One Times	-	13,404	39,166	35,803	6,335	4.79%	601
602	100-151-58999	Police Records One Times	-	-	-	-	-	0.00%	602
603	100-161-58999	Community Development One Times	-	40,178	-	13,372	-	0.00%	603
604	100-164-58999	Economic Development One Times	-	-	-	-	-	0.00%	604
605	100-170-58999	Building Maintenance One Times	-	-	10,000	16,497	11,500	8.69%	605
606	100-175-58999	Parks One Times	-	-	-	-	20,500	15.50%	606
607	<b>TOTAL ONE TIMES</b>		<b>\$ -</b>	<b>\$ 94,712</b>	<b>\$ 325,816</b>	<b>\$ 221,661</b>	<b>\$ 132,295</b>	<b>100%</b>	607
608	<b>TOTAL GENERAL FUND EXPENSES</b>		<b>\$ 3,644,885</b>	<b>\$ 3,599,363</b>	<b>\$ 5,476,591</b>	<b>\$ 5,072,778</b>	<b>\$ 3,991,852</b>		608
<b>GENERAL FUND REVENUE / EXPENDITURE COMPARISON</b>									
609	Beginning Fund Balance		\$ 1,648,011	\$ 1,871,175	\$ 2,435,660	\$ 2,435,660	\$ 866,507		609
610	TOTAL REVENUES		\$ 3,868,049	\$ 4,164,036	\$ 3,846,887	\$ 3,503,625	\$ 3,881,660		610
611	TOTAL EXPENDITURES		\$ 3,644,885	\$ 3,599,363	\$ 5,476,591	\$ 5,072,778	\$ 3,991,852		611
612	Annual Net		\$ 223,164	\$ 564,674	\$ (1,629,704)	\$ (1,569,153)	\$ (110,192)		612
613	Ending Available Fund Balance		\$ 1,871,175	\$ 2,435,660	\$ 805,956	\$ 866,507	\$ 756,316		613
614	Restricted Ending Fund Balance		\$ 419,013	\$ 432,198	\$ 500,129	\$ 500,129	\$ 532,426		614
615	<b>Available Ending Fund Balance</b>		<b>\$ 1,452,162</b>	<b>\$ 2,003,462</b>	<b>\$ 305,827</b>	<b>\$ 366,378</b>	<b>\$ 223,889</b>		615
616	GF Operating Expenditures		\$ 2,288,195	\$ 2,428,354	\$ 3,000,775	\$ 2,721,117	\$ 3,194,557		616
617	TABOR Reserve Min						\$ 95,840		617
618	Sales Tax (1.0%)						\$ 20,060		618
619	Severance/FMLD/BMUT(100.0%)						\$ 249,000		619
620	Additional Transfer to Capital Improvement Fund						\$ 940		620

**STREET AND ALLEY FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUE</b>								<b>1</b>
2	200-115-31001	Specific Ownership Tax	\$ 29,631	\$ 31,451	\$ 31,500	\$ 30,860	\$ 30,000	7.68%	2
3	200-115-31131	Motor Vehicle Use Tax	8,613	9,442	7,000	7,768	7,000	1.79%	3
4	200-115-31195	Highway User Tax	51,324	50,560	52,000	48,522	71,502	18.31%	4
5	200-115-31420	Interest Revenue	-	-	-	-	-	0.00%	5
6	200-115-31440	Miscellaneous Revenue	1,806	2,016	2,000	1,578	2,000	0.51%	6
7	200-115-31500	Interfund Transfers	200,000	230,000	255,000	255,000	280,000	71.70%	7
8	200-115-31500	Federal Government Grants	-	-	-	-	-	0.00%	8
9	200-115-33100	State Grants	-	-	-	-	-	0.00%	9
10	200-115-33800	County Grants	-	-	-	-	-	0.00%	10
11	200-115-35220	Street Impact Fees	-	-	-	-	-	0.00%	11
<b>12</b>	<b>TOTAL REVENUE</b>		<b>\$ 291,374</b>	<b>\$ 323,470</b>	<b>\$ 347,500</b>	<b>\$ 343,728</b>	<b>\$ 390,502</b>	<b>100.00%</b>	<b>12</b>
<b>13</b>	<b>EXPENSES</b>								<b>13</b>
14	200-115-51110	Salaries & Wages	\$ 103,719	\$ 112,887	\$ 139,370	\$ 138,345	\$ 136,570	34.98%	14
15	200-115-51130	Overtime Wages	4,433	3,407	3,000	2,263	3,800	0.97%	15
16	200-115-51150	Merit Increase	-	-	4,190	-	4,100	1.05%	16
17	200-115-52210	Insurance Benefit	41,588	43,599	60,140	53,020	45,800	11.73%	17
18	200-115-52220	Social Security and Medicare	8,180	8,867	11,090	10,690	10,880	2.79%	18
19	200-115-52230	Retirement Contributions	4,277	5,614	6,950	6,921	6,840	1.75%	19
20	200-115-52250	Colorado Unemployment	216	234	265	277	-	0.00%	20
21	200-115-52260	Workers Compensation	7,673	3,290	6,540	6,527	7,150	1.83%	21
22	200-115-52270	Disability	1,155	1,147	1,120	1,105	1,210	0.31%	22
23	200-115-52280	HRA Reimbursement	10,007	4,484	7,700	4,711	16,390	4.20%	23
24	200-115-53310	Professional Services	-	-	-	-	5,000	1.28%	24
25	200-115-53320	Attorney Fees	-	-	-	-	-	0.00%	25
26	200-115-53330	Contracted Services	368	545	-	30	8,600	2.20%	26
27	200-115-53340	Engineering Fees	-	-	-	-	-	0.00%	27
28	200-115-53350	IT Support	237	250	300	300	400	0.10%	28
29	200-115-54410	Utilities	-	4,656	-	-	-	0.00%	29
30	200-115-54415	Old Town Hall Utilities	-	-	-	-	-	0.00%	30
31	200-115-54417	Street Lighting	46,797	73,384	52,000	44,222	50,000	12.81%	31
32	200-115-54430	Repair and Maintenance	5,584	2,950	5,000	4,045	5,000	1.28%	32
33	200-115-54431	Vehicle Repair and Maintenance	5,362	8,576	10,000	9,202	11,000	2.82%	33
34	200-115-54440	ROW Maintenance	7,369	5,530	5,500	3,500	7,000	1.79%	34
35	200-115-54441	Street Maintenance	256	7,055	5,000	6,841	7,500	1.92%	35
36	200-115-54442	Striping Maintenance	-	28,561	40,000	40,000	45,000	11.53%	36
37	200-115-55510	Other Purchased Services	-	-	-	-	-	0.00%	37
38	200-115-55520	Insurance	-	-	-	-	-	0.00%	38
39	200-115-55530	Telephone	1,266	1,255	1,200	1,087	1,400	0.36%	39
40	200-115-55540	Advertising	-	-	-	-	-	0.00%	40
41	200-115-55550	Printing and Binding	-	-	-	-	-	0.00%	41
42	200-115-55580	Travel and Training	108	9	-	-	600	0.15%	42
43	200-115-55590	Public Notices	-	-	-	-	-	0.00%	43
44	200-115-56600	Supplies	2,055	224	-	-	-	0.00%	44
45	200-115-56610	Operating Supplies	1,551	700	4,950	4,924	4,950	1.27%	45
46	200-115-56620	Uniforms	315	503	-	135	1,500	0.38%	46
47	200-115-56630	Fuel and Motor Oil	9,206	9,143	8,000	8,728	9,250	2.37%	47
48	200-115-56640	Fees and Dues	264	-	-	-	-	0.00%	48
49	200-115-56650	Safety Equipment	25	-	-	-	500	0.13%	49
50	200-115-57710	Land	-	-	-	-	-	0.00%	50
51	200-115-57720	Buildings	-	-	-	-	-	0.00%	51
52	200-115-57730	Improvements other than Buildings	-	-	-	-	-	0.00%	52
53	200-115-57740	Machinery	-	-	-	-	-	0.00%	53
54	200-115-57741	Vehicles	-	-	-	-	-	0.00%	54
55	200-115-57742	Furniture and Fixtures	-	-	-	-	-	0.00%	55
56	200-115-57743	Capital Outlay	-	-	-	-	-	0.00%	56
57	200-115-57744	Software and Computers	-	-	-	-	-	0.00%	57
58	200-115-57750	Capital Construction	-	-	-	-	-	0.00%	58
59	200-115-57760	Capital Engineering	-	-	-	-	-	0.00%	59
60	200-115-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	60
61	200-115-58820	Lease Payments	-	-	-	-	-	0.00%	61
62	200-115-58850	Debt Service	-	-	-	-	-	0.00%	62
63	200-115-58880	Contingency	-	-	-	-	-	0.00%	63
64	200-115-59900	Transfer to Parachute Capital Improvement Fund	-	-	-	-	-	0.00%	64
65	200-115-59901	Transfer to Debt Service Fund	-	-	-	-	-	0.00%	65
66	200-115-59902	Transfer to Street and Alley Fund	-	-	-	-	-	0.00%	66
67	200-115-59903	Transfer to Reserve Fund	-	-	-	-	-	0.00%	67
68	200-115-59904	Transfer to Water Fund	-	-	-	-	-	0.00%	68
69	200-115-59905	Transfer to Wastewater Fund	-	-	-	-	-	0.00%	69
70	200-115-59906	Transfer to Grant Fund	-	-	-	-	-	0.00%	70
<b>71</b>	<b>TOTAL EXPENSES</b>		<b>\$ 262,012</b>	<b>\$ 326,869</b>	<b>\$ 372,315</b>	<b>\$ 346,873</b>	<b>\$ 390,440</b>	<b>100.00%</b>	<b>71</b>
<b>72</b>	<b>STREET AND ALLEY FUND REVENUE / EXPENDITURE COMPARISON</b>								
<b>73</b>	Beginning Fund Balance		\$ 44,522	\$ 73,884		\$ 70,485	\$ 67,340		<b>73</b>
<b>74</b>	TOTAL REVENUES		\$ 291,374	\$ 323,470		\$ 343,728	\$ 390,502		<b>74</b>
<b>75</b>	TOTAL EXPENDITURES		\$ 262,012	\$ 326,869		\$ 346,873	\$ 390,440		<b>75</b>
<b>76</b>	Annual Net		\$ 29,362	\$ (3,399)		\$ (3,145)	\$ 62		<b>76</b>
<b>77</b>	Ending Available Fund Balance		\$ 73,884	\$ 70,485		\$ 67,340	\$ 67,402		<b>77</b>
<b>78</b>	Restricted Ending Fund Balance		\$ -	\$ -		\$ -	\$ 65,073		<b>78</b>
<b>79</b>	Available Ending Fund Balance		\$ 73,884	\$ 70,485		\$ 67,340	\$ 2,328		<b>79</b>

**CONSERVATION TRUST FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUE</b>								<b>1</b>
2	210-113-31420	Interest Revenue	\$ 9	\$ 989	\$ -	\$ 1,640	\$ -	0.00%	2
3	210-113-31500	Interfund Transfer In	-	-	-	-	-	0.00%	3
4	210-113-33100	Federal Government Grants	-	-	-	-	-	0.00%	4
5	210-113-33600	Conservation Trust Revenue	8,870	9,716	9,500	9,050	9,500	100.00%	5
6	210-113-33700	State Grants	-	-	-	-	-	0.00%	6
7	210-230-33800	County Grants	-	-	-	-	-	0.00%	7
<b>8</b>	<b>TOTAL REVENUE</b>		<b>\$ 8,879</b>	<b>\$ 10,705</b>	<b>\$ 9,500</b>	<b>\$ 10,690</b>	<b>\$ 9,500</b>	<b>100.00%</b>	<b>8</b>
<b>9</b>	<b>EXPENSES</b>								<b>9</b>
10	210-113-57750	Capital Construction	\$ -	\$ 11,607	\$ -	\$ -	\$ -	0.00%	10
11	210-113-58810	Miscellaneous Expense	44,928	-	-	-	-	0.00%	11
12	210-113-58880	Contingency	-	-	-	-	-	0.00%	12
13	210-113-59900	Transfer to Parachute Capital Improvement Fund	-	-	-	-	-	0.00%	13
14	210-113-59901	Transfer to Debt Service Fund	-	-	-	-	-	0.00%	14
15	210-113-59902	Transfer to Street and Alley Fund	-	-	-	-	-	0.00%	15
16	210-113-59903	Transfer to Reserve Fund	-	-	-	-	-	0.00%	16
17	210-113-59904	Transfer to Water Fund	-	-	-	-	-	0.00%	17
18	210-113-59905	Transfer to Wastewater Fund	-	-	-	-	-	0.00%	18
19	210-113-59906	Transfer to Grant Fund	-	-	-	-	-	0.00%	19
<b>20</b>	<b>TOTAL EXPENSES</b>		<b>\$ 44,928</b>	<b>\$ 11,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>20</b>
<b>21</b>	<b>CONSERVATION TRUST FUND REVENUE / EXPENDITURE COMPARISON</b>								
<b>22</b>		Beginning Fund Balance	\$ 66,042	\$ 29,992		\$ 29,091	\$ 39,781		<b>22</b>
<b>23</b>		TOTAL REVENUES	8,879	10,705		10,690	9,500		<b>23</b>
<b>24</b>		TOTAL EXPENDITURES	44,928	11,607		-	-		<b>24</b>
<b>25</b>		Annual Net	(36,050)	(902)		10,690	9,500		<b>25</b>
<b>26</b>		Ending Available Fund Balance	29,992	29,091		39,781	49,281		<b>26</b>
<b>27</b>		Restricted Ending Fund Balance	-	-		-	-		<b>27</b>
<b>28</b>		Available Ending Fund Balance	29,992	29,091		39,781	49,281		<b>28</b>

**GRANT FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUE</b>								<b>1</b>
2	220-126-31440	Miscellaneous Reveune	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	2
3	220-126-31500	Interfund Transfer In	527,890	230,000	-	-	-	0.00%	3
4	220-126-33100	Federal Government Grants	-	-	-	-	-	0.00%	4
5	220-126-33700	State Grants	159,464	141,635	-	6,027	-	0.00%	5
6	220-126-33800	County Grants	50,000	50,000	-	250,000	-	0.00%	6
<b>7</b>	<b>TOTAL REVENUE</b>		<b>\$ 737,354</b>	<b>\$ 421,635</b>	<b>\$ -</b>	<b>\$ 256,027</b>	<b>\$ -</b>	<b>0.00%</b>	<b>7</b>
<b>8</b>	<b>EXPENSES</b>								<b>8</b>
9	220-126-57730	Improvements other than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	9
10	220-126-57743	Capital Outlay	385,036	730,529	200,000	83,368	-	0.00%	10
11	220-126-57750	Capital Construction	261	2,961	-	-	-	0.00%	11
12	220-126-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	12
13	220-126-58880	Contingency	-	-	-	-	-	0.00%	13
14	220-126-59900	Transfer to Parachute Capital Improvement Fund	-	-	-	-	-	0.00%	14
15	220-126-59901	Transfer to Debt Service Fund	-	-	-	-	-	0.00%	15
16	220-126-59902	Transfer to Street and Alley Fund	-	-	-	-	-	0.00%	16
17	220-126-59903	Transfer to Reserve Fund	-	-	-	-	-	0.00%	17
18	220-126-59904	Transfer to Water Fund	-	-	-	-	-	0.00%	18
19	220-126-59905	Transfer to Wastewater Fund	-	-	-	-	-	0.00%	19
20	220-126-59911	Transfer to General Fund	-	-	-	-	265,664	100.00%	20
<b>21</b>	<b>TOTAL EXPENSES</b>		<b>\$ 385,298</b>	<b>\$ 733,490</b>	<b>\$ 200,000</b>	<b>\$ 83,368</b>	<b>\$ 265,664</b>	<b>100.00%</b>	<b>21</b>
<b>22</b>	<b>GRANT FUND REVENUE / EXPENDITURE COMPARISON</b>								<b>22</b>
<b>23</b>		Beginning Fund Balance	\$ 52,804	\$ 404,860		\$ 93,005	\$ 265,664		<b>23</b>
<b>24</b>		TOTAL REVENUES	\$ 737,354	\$ 421,635		\$ 256,027	\$ -		<b>24</b>
<b>25</b>		TOTAL EXPENDITURES	\$ 385,298	\$ 733,490		\$ 83,368	\$ 265,664		<b>25</b>
<b>26</b>		Annual Net	\$ 352,056	\$ (311,855)		\$ 172,659	\$ (265,664)		<b>26</b>
<b>27</b>		Ending Available Fund Balance	\$ 404,860	\$ 93,005		\$ 265,664	\$ 0		<b>27</b>
<b>28</b>		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ -		<b>28</b>
<b>29</b>		Available Ending Fund Balance	\$ 404,860	\$ 93,005		\$ 265,664	\$ 0		<b>29</b>

**RESERVE FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>REVENUE</b>									
1	230-125-31420	Interest Revenue	\$ -	\$ 129,712	\$ -	\$ 96,000	\$ 115,000		1
2	230-125-31500	Interfund Transfer In	-	540	-	-	-	0.00%	2
<b>3</b>	<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 130,252</b>	<b>\$ -</b>	<b>\$ 96,000</b>	<b>\$ 115,000</b>	<b>0.00%</b>	<b>3</b>
<b>EXPENSES</b>									
5	230-125-58810	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	5
6	230-125-59900	Transfer to Parachute Capital Improvement Fund	-	-	-	-	-	0.00%	6
7	230-125-59901	Transfer to Debt Service Fund	-	-	-	-	-	0.00%	7
8	230-125-59902	Transfer to Street and Alley Fund	-	-	-	-	-	0.00%	8
9	230-125-59903	Transfer to Reserve Fund	-	-	-	-	-	0.00%	9
10	230-125-59904	Transfer to Water Fund	-	-	-	-	-	0.00%	10
11	230-125-59905	Transfer to Wastewater Fund	-	-	-	-	-	0.00%	11
12	230-125-59906	Transfer to Grant Fund	-	-	-	-	-	0.00%	12
<b>13</b>	<b>TOTAL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>13</b>
<b>RESERVE FUND REVENUE / EXPENDITURE COMPARISON</b>									
14									14
15		Beginning Fund Balance	\$ 2,077,260	\$ 2,077,260		\$ 2,207,512	\$ 2,303,512		15
16		TOTAL REVENUES	\$ -	\$ 130,252		\$ 96,000	\$ 115,000		16
17		TOTAL EXPENDITURES	\$ -	\$ -		\$ -	\$ -		17
18		Annual Net	\$ -	\$ 130,252		\$ 96,000	\$ 115,000		18
19		Ending Available Fund Balance	\$ 2,077,260	\$ 2,207,512		\$ 2,303,512	\$ 2,418,512		19
20		Restricted Ending Fund Balance	\$ 77,260	\$ 77,800		\$ 90,020	\$ 95,880		20
21		Available Ending Fund Balance	\$ 2,000,000	\$ 2,129,712		\$ 2,213,492	\$ 2,322,632		21

**CAPITAL FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUES</b>								<b>1</b>
2	300-000-31430	Miscellaneous Intergovernmental Revenue	\$ 528,800	\$ 19,366	\$ -	\$ -	\$ -	0.00%	2
3	300-000-31440	Miscellaneous Revenue	-	-	-	-	-	0.00%	3
4	300-000-31500	Interfund Transfer In	140,253	765,000	1,800,000	1,800,000	270,000	16.51%	4
5	300-000-33100	Federal Government Grants	-	-	150,000	-	-	0.00%	5
6	300-000-33700	State Grants	-	79,653	-	75,775	675,000	41.28%	6
7	300-000-33800	County Grants	-	130,000	510,000	50,000	690,000	42.20%	7
<b>8</b>	<b>TOTAL REVENUE</b>		<b>\$ 669,053</b>	<b>\$ 994,019</b>	<b>\$ 2,460,000</b>	<b>\$ 1,925,775</b>	<b>\$ 1,635,000</b>	<b>100.00%</b>	<b>8</b>
<b>9</b>	<b>EXPENSES</b>								<b>9</b>
10	300-000-53340	Engineering Fees	\$ -	\$ -	\$ 75,000	\$ -	\$ 10,000	0.44%	10
11	300-000-57710	Land	-	-	100,000	110,626	-	0.00%	11
12	300-000-57720	Buildings	554	218,547	20,000	-	385,000	16.91%	12
13	300-000-57730	Improvements other than Buildings	46,370	-	204,265	85,367	124,000	5.45%	13
14	300-000-57740	Machinery	98,746	104,980	58,000	56,570	52,000	2.28%	14
15	300-000-57741	Vehicles	-	-	325,500	330,930	229,820	10.10%	15
16	300-000-57742	Furniture and Fixtures	-	-	-	-	-	0.00%	16
17	300-000-57743	Capital Outlay	241,945	389,910	510,000	508,548	715,000	31.41%	17
18	300-000-57744	Software and Computers	-	-	-	-	-	0.00%	18
19	300-000-57750	Capital Construction	-	-	1,121,600	582,105	150,000	6.59%	19
20	300-000-57760	Capital Engineering	7,550	156,768	430,000	121,542	565,000	24.82%	20
21	300-000-58810	Miscellaneous Expense	-	-	-	-	45,500	2.00%	21
22	300-000-58850	Debt Service	-	-	-	-	-	0.00%	22
23	300-000-58880	Contingency	-	-	-	-	-	0.00%	23
24	300-000-59900	Transfer to Parachute Capital Improvement Fund	-	-	-	-	-	0.00%	24
25	300-000-59901	Transfer to Debt Service Fund	-	-	-	-	-	0.00%	25
26	300-000-59902	Transfer to Street and Alley Fund	-	-	-	-	-	0.00%	26
27	300-000-59903	Transfer to Reserve Fund	-	-	-	-	-	0.00%	27
28	300-000-59904	Transfer to Water Fund	-	280,506	-	-	-	0.00%	28
29	300-000-59905	Transfer to Wastewater Fund	-	-	-	-	-	0.00%	29
30	300-000-59906	Transfer to Grant Fund	-	230,000	-	-	-	0.00%	30
31	300-000-59908	Transfer to Conservation Trust Fund	-	-	-	-	-	0.00%	31
<b>32</b>	<b>TOTAL EXPENSES</b>		<b>\$ 395,164</b>	<b>\$ 1,380,711</b>	<b>\$ 2,844,365</b>	<b>\$ 1,795,689</b>	<b>\$ 2,276,320</b>	<b>100.00%</b>	<b>32</b>
<b>33</b>	<b>PARACHUTE CAPITAL IMPROVEMENT FUND REVENUE / EXPENDITURE COMPARISON</b>								<b>33</b>
<b>34</b>		Beginning Fund Balance	\$ 794,776	\$ 1,068,665		\$ 681,973	\$ 812,058		<b>34</b>
<b>35</b>		TOTAL REVENUES	\$ 669,053	\$ 994,019		\$ 1,925,775	\$ 1,635,000		<b>35</b>
<b>36</b>		TOTAL EXPENDITURES	\$ 395,164	\$ 1,380,711		\$ 1,795,689	\$ 2,276,320		<b>36</b>
<b>37</b>		Annual Net	\$ 273,889	\$ (386,692)		\$ 130,085	\$ (641,320)		<b>37</b>
<b>38</b>		Ending Available Fund Balance	\$ 1,068,665	\$ 681,973		\$ 812,058	\$ 170,738		<b>38</b>
<b>39</b>		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ -		<b>39</b>
<b>40</b>		Available Ending Fund Balance	\$ 1,068,665	\$ 681,973		\$ 812,058	\$ 170,738		<b>40</b>

Restricted: -  
 Available Fund Balance \$ 170,738

**DEBT SERVICE FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>EXPENSES</b>								<b>1</b>
2	310-124-58820	Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	2
3	310-124-58850	Debt Service	-	-	-	-	-	0.00%	3
<b>4</b>	<b>TOTAL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>4</b>
<b>5</b>	<b>DEBT SERVICE FUND REVENUE / EXPENDITURE COMPARISON</b>								<b>5</b>
6		Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	6
7		TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-	7
8		TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	-	8
9		Annual Net	\$ -	\$ -	\$ -	\$ -	\$ -	-	9
10		Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	10
11		Restricted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	11
12		Available Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	12

**WATER FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUES</b>								<b>1</b>
2	500-240-31420	Interest Revenue	\$ 61	\$ 2,643	\$ 50	\$ -	\$ 50	0.01%	2
3	500-240-31440	Miscellaneous Reveune	422	1,219	200	2,646	200	0.03%	3
4	500-240-31500	Interfund Transfer In	-	280,506	-	-	-	0.00%	4
5	500-240-33100	Federal Government Grants	-	-	-	-	-	0.00%	5
6	500-240-33700	State Grants	-	-	-	13,035	-	0.00%	6
7	500-240-33800	County Grants	-	101,370	-	165,000	250,000	32.35%	7
8	500-240-36100	Water Utility Receipts	416,627	424,275	404,481	454,814	440,000	56.94%	8
9	500-240-36110	Irrigation Utility Receipts	39,750	39,851	50,000	52,701	52,500	6.79%	9
10	500-240-36115	Irrigation Glen Meadows	-	-	-	-	-	0.00%	10
11	500-240-36120	Late Fees/Penalties	286	1,018	-	369	-	0.00%	11
12	500-240-36200	Water Tap Fees	101,316	5,325	30,000	-	30,000	3.88%	12
<b>13</b>	<b>TOTAL REVENUE</b>		<b>\$ 558,461</b>	<b>\$ 856,207</b>	<b>\$ 484,731</b>	<b>\$ 688,565</b>	<b>\$ 772,750</b>	<b>100.00%</b>	<b>13</b>
<b>14</b>	<b>EXPENSES</b>								<b>14</b>
15	500-240-51110	Salaries & Wages	\$ 127,305	\$ 141,544	\$ 179,540	\$ 186,565	\$ 184,720	17.52%	15
16	500-240-51130	Overtime Wages	2,702	3,299	3,000	2,219	3,500	0.33%	16
17	500-240-51150	Merit Increase	-	-	5,260	-	5,410	0.51%	17
18	500-240-52210	Insurance Benefit	43,795	44,879	59,280	50,212	47,110	4.47%	18
19	500-240-52220	Social Security and Medicare	9,717	10,682	13,760	14,362	14,700	1.39%	19
20	500-240-52230	Retirement Contributions	5,319	6,613	8,650	9,048	8,910	0.84%	20
21	500-240-52250	Colorado Unemployment	256	281	485	374	-	0.00%	21
22	500-240-52260	Workers Compensation	5,793	2,689	4,380	4,380	4,850	0.46%	22
23	500-240-52270	Disability	1,394	1,392	1,425	1,387	1,590	0.15%	23
24	500-240-52280	HRA Reimbursement	11,190	12,671	17,500	16,179	16,860	1.60%	24
25	500-240-53310	Professional Services	120	-	10,100	-	12,000	1.14%	25
26	500-240-53320	Attorney Fees	-	349	1,500	-	1,500	0.14%	26
27	500-240-53330	Contracted Services	1,402	2,690	20,000	24,561	20,000	1.90%	27
28	500-240-53340	Engineering Fees	-	-	7,500	-	7,500	0.71%	28
29	500-240-53350	IT Support	4,962	5,260	5,400	3,938	6,000	0.57%	29
30	500-240-53360	Water Treatment Testing	18,573	22,924	14,000	14,640	10,000	0.95%	30
31	500-240-54410	Utilities	22,125	21,674	33,600	24,220	29,600	2.81%	31
32	500-240-54415	Old Town Hall Utilities	-	-	-	-	-	0.00%	32
33	500-240-54416	Utility Lift Station	-	-	-	-	-	0.00%	33
34	500-240-54430	Repair and Maintenance	65,004	55,881	50,000	53,211	39,000	3.70%	34
35	500-240-54431	Vehicle Repair and Maintenance	7,863	7,787	6,500	3,875	6,500	0.62%	35
36	500-240-55510	Other Purchased Services	-	-	-	-	-	0.00%	36
37	500-240-55520	Insurance	10,270	11,270	14,270	14,270	16,070	1.52%	37
38	500-240-55530	Telephone	2,922	3,035	3,000	2,382	3,500	0.33%	38
39	500-240-55540	Advertising	-	-	-	-	-	0.00%	39
40	500-240-55550	Printing and Binding	-	-	-	-	-	0.00%	40
41	500-240-55580	Travel and Training	3,398	3,576	4,500	4,652	4,500	0.43%	41
42	500-240-55590	Public Notices	-	-	-	-	-	0.00%	42
43	500-240-56600	Supplies	2,276	3,839	2,020	2,738	24,020	2.28%	43
44	500-240-56610	Operating Supplies	8,424	4,667	15,000	15,236	15,000	1.42%	44
45	500-240-56615	Operating Costs Glen Meadow	1,813	1,204	3,400	3,016	3,400	0.32%	45
46	500-240-56620	Uniforms	645	809	1,000	1,299	1,500	0.14%	46
47	500-240-56630	Fuel and Motor Oil	9,172	9,248	9,000	8,928	9,500	0.90%	47
48	500-240-56640	Fees and Dues	1,282	2,100	2,000	1,314	2,000	0.19%	48
49	500-240-56650	Safety Equipment	-	297	1,500	1,000	1,500	0.14%	49
50	500-240-57710	Land	-	-	-	-	-	0.00%	50
51	500-240-57720	Buildings	-	8,105	-	-	-	0.00%	51
52	500-240-57730	Improvements other than Buildings	21,960	175,350	-	-	-	0.00%	52
53	500-240-57740	Machinery	-	-	22,000	13,134	-	0.00%	53
54	500-240-57741	Vehicles	-	-	-	-	27,500	2.61%	54
55	500-240-57742	Furniture and Fixtures	-	-	-	-	-	0.00%	55
56	500-240-57743	Capital Outlay	-	-	76,300	76,293	25,000	2.37%	56
57	500-240-57744	Software and Computers	2,651	48,730	8,000	12,080	8,000	0.76%	57
58	500-240-57750	Capital Construction	-	13,500	215,000	232,840	391,200	37.10%	58
59	500-240-57760	Capital Engineering	720	-	10,000	5,825	-	0.00%	59
60	500-240-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	60
61	500-240-58820	Lease Payments	1,500	-	-	-	7,500	0.71%	61
62	500-240-58830	Annual Ruedi Water Payment	239	131	-	112	240	0.02%	62
63	500-240-58850	Debt Service	15,486	16,059	240	16,363	16,000	1.52%	63
64	500-240-58855	Debt Service Alpine	6,557	6,154	16,000	6,340	6,500	0.62%	64
65	500-240-58856	Debt Service Interest	8,949	10,342	6,500	10,935	15,300	1.45%	65
66	500-240-58880	Contingency	-	-	15,300	-	-	0.00%	66
67	500-240-58999	One Times	-	17,165	-	-	56,500	5.36%	67
<b>68</b>	<b>TOTAL EXPENSES</b>		<b>\$ 425,780</b>	<b>\$ 676,196</b>	<b>\$ 866,910</b>	<b>\$ 837,927</b>	<b>\$ 1,054,480</b>	<b>94.64%</b>	<b>68</b>
<b>69</b>	<b>WATER ENTERPRISE FUND REVENUE / EXPENDITURE COMPARISON</b>								
<b>70</b>		Beginning Fund Balance	\$ 397,679	\$ 530,360		\$ 706,327	\$ 556,965		<b>70</b>
<b>71</b>		TOTAL REVENUES	\$ 558,461	\$ 856,207		\$ 688,565	\$ 772,750		<b>71</b>
<b>72</b>		TOTAL EXPENDITURES	\$ 425,780	\$ 676,196		\$ 837,927	\$ 1,054,480		<b>72</b>
<b>73</b>		Annual Net	\$ 132,681	\$ 180,011		\$ (149,362)	\$ (281,730)		<b>73</b>
<b>74</b>		Ending Available Fund Balance	\$ 530,360	\$ 710,371		\$ 556,965	\$ 275,235		<b>74</b>
<b>75</b>		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ 136,570		<b>75</b>
<b>76</b>		Available Ending Fund Balance	\$ 530,360	\$ 706,327		\$ 556,965	\$ 138,665		<b>76</b>

25.0% of Revenues \$ 185,688

**WASTEWATER FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUES</b>								<b>1</b>
2	510-250-31420	Interest Revenue	\$ -	\$ 3,065	\$ -	\$ -	\$ -	0.00%	2
3	510-250-31440	Miscellaneous Reveune	375	2,036	-	-	-	0.00%	3
4	510-250-31500	Interfund Transfer In	-	-	-	-	-	0.00%	4
5	510-250-33100	Federal Government Grants	-	-	-	-	-	0.00%	5
6	510-250-33700	State Grants	-	-	-	13,035	-	0.00%	6
7	510-250-33800	County Grants	-	-	-	-	-	0.00%	7
8	510-250-37100	Wastewater Utility Receipts	303,217	331,256	334,000	353,149	345,000	95.63%	8
9	510-250-37200	Wastewater Tap Fees	41,400	4,400	15,750	-	15,750	4.37%	9
<b>10</b>	<b>TOTAL REVENUE</b>		<b>\$ 344,992</b>	<b>\$ 340,758</b>	<b>\$ 349,750</b>	<b>\$ 366,184</b>	<b>\$ 360,750</b>	<b>100.00%</b>	<b>10</b>
<b>11</b>	<b>EXPENSES</b>								<b>11</b>
12	510-250-51110	Salaries & Wages	\$ 39,396	\$ 49,061	\$ 60,680	\$ 65,043	\$ 62,380	12.70%	12
13	510-250-51130	Overtime Wages	1,175	1,388	1,500	1,087	1,500	0.31%	13
14	510-250-51150	Merit Increase	-	-	1,640	-	1,690	0.34%	14
15	510-250-52210	Insurance Benefit	13,195	16,105	20,570	17,669	16,410	3.34%	15
16	510-250-52220	Social Security and Medicare	2,964	3,759	4,310	5,026	4,970	1.01%	16
17	510-250-52230	Retirement Contributions	1,652	2,177	2,700	3,018	2,790	0.57%	17
18	510-250-52250	Colorado Unemployment	78	99	135	123	-	0.00%	18
19	510-250-52260	Workers Compensation	1,288	1,010	1,070	1,694	1,150	0.23%	19
20	510-250-52270	Disability	413	445	480	435	500	0.10%	20
21	510-250-52280	HRA Reimbursement	2,235	2,454	4,150	2,921	5,870	1.20%	21
22	510-250-53310	Professional Services	-	-	-	-	6,500	1.32%	22
23	510-250-53320	Attorney Fees	-	-	-	-	-	0.00%	23
24	510-250-53330	Contracted Services	54	14,162	15,000	27,593	6,500	1.32%	24
25	510-250-53340	Engineering Fees	-	-	-	-	-	0.00%	25
26	510-250-53350	IT Support	1,625	3,907	3,030	2,209	3,030	0.62%	26
27	510-250-53370	Battlement Mesa Contract	138,936	161,435	181,500	188,535	217,500	44.28%	27
28	510-250-53380	Line Cleaning	-	-	6,500	-	6,500	1.32%	28
29	510-250-54410	Utilities	4,607	5,519	7,500	3,919	7,500	1.53%	29
30	510-250-54415	Old Town Hall Utilities	-	-	-	-	-	0.00%	30
31	510-250-54416	Utility Lift Station	490	-	-	-	-	0.00%	31
32	510-250-54430	Repair and Maintenance	6,874	4,879	8,500	5,234	13,500	2.75%	32
33	510-250-54431	Vehicle Repair and Maintenance	1,842	2,185	2,000	1,891	2,000	0.41%	33
34	510-250-54443	Lift Station Maintenance	6,296	-	-	-	-	0.00%	34
35	510-250-55510	Other Purchased Services	-	-	-	-	-	0.00%	35
36	510-250-55520	Insurance	-	533	4,760	3,570	5,360	1.09%	36
37	510-250-55530	Telephone	1,266	1,255	1,200	1,083	1,400	0.29%	37
38	510-250-55540	Advertising	-	-	-	-	-	0.00%	38
39	510-250-55550	Printing and Binding	-	-	-	-	-	0.00%	39
40	510-250-55580	Travel and Training	2,328	-	4,500	4,500	1,200	0.24%	40
41	510-250-55590	Public Notices	-	-	-	-	-	0.00%	41
42	510-250-56600	Supplies	514	2,212	4,330	2,449	4,330	0.88%	42
43	510-250-56610	Operating Supplies	1,937	140	1,200	1,286	1,200	0.24%	43
44	510-250-56620	Uniforms	-	-	-	-	1,000	0.20%	44
45	510-250-56630	Fuel and Motor Oil	9,148	9,085	9,000	9,608	10,500	2.14%	45
46	510-250-56640	Fees and Dues	327	304	300	352	400	0.08%	46
47	510-250-56650	Safety Equipment	-	-	-	-	-	0.00%	47
48	510-250-57710	Land	-	-	-	-	-	0.00%	48
49	510-250-57720	Buildings	-	-	-	-	-	0.00%	49
50	510-250-57730	Improvements other than Buildings	-	-	-	-	-	0.00%	50
51	510-250-57740	Machinery	-	-	22,000	12,540	-	0.00%	51
52	510-250-57741	Vehicles	-	-	-	-	27,500	5.60%	52
53	510-250-57742	Furniture and Fixtures	-	-	-	-	-	0.00%	53
54	510-250-57743	Capital Outlay	-	48,454	-	-	-	0.00%	54
55	510-250-57744	Software and Computers	4,950	-	8,000	5,380	8,000	1.63%	55
56	510-250-57750	Capital Construction	-	-	-	-	70,000	14.25%	56
57	510-250-57760	Capital Engineering	-	-	35,000	15,000	-	0.00%	57
58	510-250-57770	Miscellaneous Expense	-	-	-	-	-	0.00%	58
59	510-250-58810	Lease Payments	-	-	-	-	-	0.00%	59
60	510-250-58820	Debt Service	-	-	-	-	-	0.00%	60
61	510-250-58850	Special Events	-	-	-	-	-	0.00%	61
62	510-250-58860	Contingency	-	-	-	-	-	0.00%	62
63	510-250-58999	One Times	-	7,475	-	-	-	0.00%	63
<b>63</b>	<b>TOTAL EXPENSES</b>		<b>\$ 243,589</b>	<b>\$ 338,042</b>	<b>\$ 411,555</b>	<b>\$ 382,165</b>	<b>\$ 491,180</b>	<b>100.0%</b>	<b>63</b>
<b>64</b>	<b>WASTEWATER ENTERPRISE FUND REVENUE / EXPENDITURE COMPARISON</b>								<b>64</b>
65		Beginning Fund Balance	\$ 219,239	\$ 320,641		\$ 323,357	\$ 307,377		65
66		TOTAL REVENUES	\$ 344,992	\$ 340,758		\$ 366,184	\$ 360,750		66
67		TOTAL EXPENDITURES	\$ 243,589	\$ 338,042		\$ 382,165	\$ 491,180		67
68		Annual Net	\$ 101,402	\$ 2,716		\$ (15,981)	\$ (130,430)		68
69		Ending Available Fund Balance	\$ 320,641	\$ 323,357		\$ 307,377	\$ 176,947		69
70		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ 96,420		70
71		Available Ending Fund Balance	\$ 320,641	\$ 323,357		\$ 307,377	\$ 80,527		71

Available for Packages \$ - Operating

**GARBAGE FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.	
<b>1</b>	<b>REVENUES</b>								<b>1</b>	
	520-260-31420	Interest Revenue		1,404						
<b>2</b>	520-260-38100	Garbage Services	\$ 73,388	\$ 74,096	\$ 74,000	\$ 74,480	\$ 85,100	100.00%	<b>2</b>	
<b>3</b>	<b>TOTAL REVENUE</b>		<b>\$ 73,388</b>	<b>\$ 75,500</b>	<b>\$ 74,000</b>	<b>\$ 74,480</b>	<b>\$ 85,100</b>	<b>100.00%</b>	<b>3</b>	
<b>4</b>	<b>EXPENSES</b>								<b>4</b>	
<b>5</b>	520-260-53310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	<b>5</b>	
<b>6</b>	520-260-53320	Attorney Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	<b>6</b>	
<b>7</b>	520-260-53330	Contracted Services	\$ 67,029	\$ 68,736	\$ 80,184	\$ 62,872	\$ 92,212	100.00%	<b>7</b>	
<b>8</b>	520-260-58860	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	<b>8</b>	
<b>9</b>	<b>TOTAL EXPENSES</b>		<b>\$ 67,029</b>	<b>\$ 68,736</b>	<b>\$ 80,184</b>	<b>\$ 62,872</b>	<b>\$ 92,212</b>	<b>100.00%</b>	<b>9</b>	
<b>10</b>	<b>GARBAGE FUND REVENUE / EXPENDITURE COMPARISON</b>									<b>10</b>
<b>11</b>		Beginning Fund Balance	\$ 62,620	\$ 68,979		\$ 75,743	\$ 87,351		<b>11</b>	
<b>12</b>		TOTAL REVENUES	\$ 73,388	\$ 75,500		\$ 74,480	\$ 85,100		<b>12</b>	
<b>13</b>		TOTAL EXPENDITURES	\$ 67,029	\$ 68,736		\$ 62,872	\$ 92,212		<b>13</b>	
<b>14</b>		Annual Net	\$ 6,359	\$ 6,764		\$ 11,608	\$ (7,112)		<b>14</b>	
<b>15</b>		Ending Available Fund Balance	\$ 68,979	\$ 75,743		\$ 87,351	\$ 80,239		<b>15</b>	
<b>16</b>		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ -		<b>16</b>	
<b>17</b>		Available Ending Fund Balance	\$ 68,979	\$ 75,743		\$ 87,351	\$ 80,239		<b>17</b>	

**PARKS & REC FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUE</b>								<b>1</b>
2	560-220-31450	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	2
3	560-220-31453	TOPS OHV Revenue	-	-	-	-	-	0.00%	3
4	560-220-31452	TOPS River Revenue	-	-	-	-	-	0.00%	4
5	560-220-31453	TOPS Concession	-	-	-	-	-	0.00%	5
6	560-220-31500	Interfund Transfer In	-	-	-	-	-	0.00%	6
<b>7</b>	<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>7</b>
<b>8</b>	<b>EXPENSES</b>								<b>8</b>
9	560-220-51110	Salaries & Wages	\$ 1,121	\$ -	\$ -	\$ -	\$ -	0.00%	9
10	560-220-51130	Overtime Wages	-	-	-	-	-	0.00%	10
11	560-220-51150	Merit Increase	-	-	-	-	-	0.00%	11
12	560-220-52210	Insurance Benefit	189	-	-	-	-	0.00%	12
13	560-220-52220	Social Security and Medicare	86	-	-	-	-	0.00%	13
14	560-220-52230	Retirement Contributions	29	-	-	-	-	0.00%	14
15	560-220-52250	Colorado Unemployment	-	-	-	-	-	0.00%	15
16	560-220-52260	Workers Compensation	1,283	-	-	-	-	0.00%	16
17	560-220-52270	Disability	10	-	-	-	-	0.00%	17
18	560-220-52280	HRA Reimbursement	3	-	-	-	-	0.00%	18
19	560-220-53310	Professional Services	-	-	-	-	-	0.00%	19
20	560-220-53320	Attorney Fees	-	-	-	-	-	0.00%	20
21	560-220-53330	Contracted Services	-	-	-	-	-	0.00%	21
22	560-220-53340	Engineering Fees	-	-	-	-	-	0.00%	22
23	560-220-53350	IT Support	448	-	-	-	-	0.00%	23
24	560-220-54410	Utilities	-	-	-	-	-	0.00%	24
25	560-220-54430	Repair and Maintenance	-	-	-	-	-	0.00%	25
26	560-220-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	26
27	560-220-55510	Other Purchased Services	-	-	-	-	-	0.00%	27
28	560-220-55520	Insurance	-	-	-	-	-	0.00%	28
29	560-220-55530	Telephone	154	-	-	-	-	0.00%	29
30	560-220-55540	Advertising	-	-	-	-	-	0.00%	30
31	560-220-55550	Printing and Binding	-	-	-	-	-	0.00%	31
32	560-220-55580	Travel and Training	-	-	-	-	-	0.00%	32
33	560-220-55590	Public Notices	-	-	-	-	-	0.00%	33
34	560-220-56600	Supplies	-	-	-	-	-	0.00%	34
35	560-220-56610	Operating Supplies	-	-	-	-	-	0.00%	35
36	560-220-56620	Uniforms	-	-	-	-	-	0.00%	36
37	560-220-56630	Fuel and Motor Oil	31	-	-	-	-	0.00%	37
38	560-220-56640	Fees and Dues	180	-	-	-	-	0.00%	38
39	560-220-57743	Capital Outlay	-	-	-	-	-	0.00%	39
40	560-220-58820	Lease Payments	-	-	-	-	-	0.00%	40
41	560-220-58880	Contingency	-	-	-	-	-	0.00%	41
42	560-220-59907	Transfer to Parks and Rec Fund	-	-	-	-	-	0.00%	42
<b>43</b>	<b>TOTAL EXPENSES</b>		<b>\$ 3,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>43</b>
<b>44</b>	<b>PARKS AND RECREATION FUND REVENUE / EXPENDITURE COMPARISON</b>								
45		Beginning Fund Balance	\$ 8,639	\$ 5,103		\$ 5,103	\$ 5,103		45
46		TOTAL REVENUES	\$ -	\$ -		\$ -	\$ -		46
47		TOTAL EXPENDITURES	\$ 3,536	\$ -		\$ -	\$ -		47
48		Annual Net	\$ (3,536)	\$ -		\$ -	\$ -		48
49		Ending Available Fund Balance	\$ 5,103	\$ 5,103		\$ 5,103	\$ 5,103		49
50		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ -		50
51		Available Ending Fund Balance	\$ 5,103	\$ 5,103		\$ 5,103	\$ 5,103		51

\$ - Operating  
 \$ 5,103 Capital  
 \$ 5,103  
 \$ -

10.0% of Ops \$ -

**PATS FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUE</b>								<b>1</b>
2	530-280-31420	Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	2
3	530-280-31440	Miscellaneous Reveune	5,357	1,462	-	-	-	0.00%	3
4	530-280-31530	Interfund Transfer In	100,000	75,000	75,000	75,000	75,000	11.91%	4
5	530-280-33100	Federal Government Grants	-	-	-	-	-	0.00%	5
6	530-280-33700	State Grants	-	-	-	-	247,752	39.33%	6
7	530-280-33800	County Grants	250,000	250,000	250,000	250,000	250,000	39.69%	7
8	530-280-33900	Other Grants	-	-	40,000	40,000	40,000	6.35%	8
9	530-280-36130	Transportation Fares	13,235	17,480	17,200	12,598	17,200	2.73%	9
<b>10</b>	<b>TOTAL REVENUE</b>		<b>\$ 368,591</b>	<b>\$ 343,941</b>	<b>\$ 382,200</b>	<b>\$ 377,598</b>	<b>\$ 629,952</b>	<b>100.00%</b>	<b>10</b>
<b>11</b>	<b>EXPENSES</b>								<b>11</b>
12	530-280-51110	Salaries & Wages	\$ 146,877	\$ 149,359	\$ 146,460	\$ 156,473	\$ 159,530	22.08%	12
13	530-280-51130	Overtime Wages	2,020	893	2,400	989	2,400	0.33%	13
14	530-280-51150	Merit Increase	-	-	4,420	-	4,770	0.66%	14
15	530-280-52210	Insurance Benefit	62,020	64,250	65,220	61,645	63,730	8.82%	15
16	530-280-52220	Social Security and Medicare	10,725	11,269	11,650	11,931	12,690	1.76%	16
17	530-280-52230	Retirement Contributions	5,897	7,334	7,330	7,760	7,970	1.10%	17
18	530-280-52250	Colorado Unemployment	282	296	325	319	-	0.00%	18
19	530-280-52260	Workers Compensation	10,031	3,937	5,390	5,468	5,870	0.81%	19
20	530-280-52270	Disability	1,543	1,547	2,100	1,280	1,380	0.19%	20
21	530-280-52280	HRA Reimbursement	17,178	4,248	12,810	4,015	22,810	3.16%	21
22	530-280-53310	Professional Services	140	-	750	500	750	0.10%	22
23	530-280-53320	Attorney Fees	-	-	-	-	-	0.00%	23
24	530-280-53330	Contracted Services	623	400	-	463	10,000	1.38%	24
25	530-280-53340	Engineering Fees	-	-	-	-	-	0.00%	25
26	530-280-53350	IT Support	1,709	2,500	3,000	2,187	3,000	0.42%	26
27	530-280-54410	Utilities	-	-	-	-	-	0.00%	27
28	530-280-54430	Repair and Maintenance	907	734	-	-	-	0.00%	28
29	530-280-54431	Vehicle Repair and Maintenance	9,702	4,524	16,500	8,918	16,500	2.28%	29
30	530-280-55510	Other Purchased Services	-	-	-	-	-	0.00%	30
31	530-280-55520	Insurance	3,130	1,598	4,760	4,760	5,210	0.72%	31
32	530-280-55530	Telephone	1,237	1,236	1,350	1,088	1,350	0.19%	32
33	530-280-55540	Advertising	3,860	2,675	5,000	750	5,300	0.73%	33
34	530-280-55550	Printing and Binding	-	-	-	-	-	0.00%	34
35	530-280-55580	Travel and Training	-	-	500	-	5,000	0.69%	35
36	530-280-55590	Public Notices	-	-	-	-	-	0.00%	36
37	530-280-56600	Supplies	557	1,187	750	390	750	0.10%	37
38	530-280-56610	Operating Supplies	281	39	1,000	694	1,000	0.14%	38
39	530-280-56620	Uniforms	299	139	500	508	500	0.07%	39
40	530-280-56630	Fuel and Motor Oil	38,423	38,702	45,000	29,252	40,000	5.54%	40
41	530-280-56640	Fees and Dues	327	291	300	378	400	0.06%	41
42	530-280-56650	Safety Equipment	-	-	1,500	500	1,500	0.21%	42
43	530-280-57710	Land	-	-	-	-	-	0.00%	43
44	530-280-57720	Buildings	-	-	-	-	-	0.00%	44
45	530-280-57730	Improvements other than Buildings	-	-	-	-	-	0.00%	45
46	530-280-57740	Machinery	-	-	-	-	-	0.00%	46
47	530-280-57741	Vehicles	26,422	-	-	-	310,000	42.91%	47
48	530-280-57742	Furniture and Fixtures	-	-	-	-	-	0.00%	48
49	530-280-57743	Capital Outlay	-	-	-	-	-	0.00%	49
50	530-280-57744	Software and Computers	-	-	-	-	-	0.00%	50
51	530-280-57750	Capital Construction	-	-	20,000	-	40,000	5.54%	51
52	530-280-57760	Capital Engineering	-	-	-	-	-	0.00%	52
53	530-280-57770	Depreciation Expense	-	-	-	-	-	0.00%	53
54	530-280-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	54
55	530-280-58820	Lease Payments	-	-	-	-	-	0.00%	55
56	530-280-58850	Debt Service	-	-	-	-	-	0.00%	56
57	530-280-58880	Contingency	-	-	-	-	-	0.00%	57
<b>58</b>	<b>TOTAL EXPENSES</b>		<b>\$ 344,189</b>	<b>\$ 297,155</b>	<b>\$ 359,015</b>	<b>\$ 300,270</b>	<b>\$ 722,410</b>	<b>100.00%</b>	<b>58</b>
<b>59</b>	<b>PARACHUTE AREA TRANSIT SYSTEM FUND REVENUE / EXPENDITURE COMPARISON</b>								<b>59</b>
60		Beginning Fund Balance	\$ 171,176	\$ 195,580		\$ 242,366	\$ 319,694		60
61		TOTAL REVENUES	\$ 368,592	\$ 343,941		\$ 377,598	\$ 629,952		61
62		TOTAL EXPENDITURES	\$ 344,189	\$ 297,155		\$ 300,270	\$ 722,410		62
63		Annual Net	\$ 24,404	\$ 46,786		\$ 77,329	\$ (92,458)		63
64		Ending Available Fund Balance	\$ 195,580	\$ 242,366		\$ 319,694	\$ 227,236		64
65		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ 103,103		65
66		Available Ending Fund Balance	\$ 195,580	\$ 242,366		\$ 319,694	\$ 124,134		66

Available for Packages \$ (92,458) Operating  
 \$ 216,592 Capital  
 Total Available for Packages \$ 124,134  
 Use of Fund Balance \$ -

**URA FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUE</b>								<b>1</b>
2	205-127-31420	Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	2
3	205-127-31440	Miscellaneous Reveune	-	-	-	-	-	0.00%	3
4	205-127-31530	Interfund Transfer In	-	-	-	-	20,000	100.00%	4
5	205-127-33100	Federal Government Grants	-	-	-	-	-	0.00%	5
6	205-127-33700	State Grants	-	-	-	-	-	0.00%	6
7	205-127-33800	County Grants	-	-	-	-	-	0.00%	7
8	205-127-33900	Other Grants	-	-	-	-	-	0.00%	8
	205-127-33901	TIF Revenue	-	-	-	-	-		
<b>9</b>	<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>100.00%</b>	<b>9</b>
<b>10</b>	<b>EXPENSES</b>								<b>10</b>
11	205-127-51110	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	11
12	205-127-51130	Overtime Wages	-	-	-	-	-	0.00%	12
13	205-127-51150	Merit Increase	-	-	-	-	-	0.00%	13
14	205-127-52210	Insurance Benefit	-	-	-	-	-	0.00%	14
15	205-127-52220	Social Security and Medicare	-	-	-	-	-	0.00%	15
16	205-127-52230	Retirement Contributions	-	-	-	-	-	0.00%	16
17	205-127-52250	Colorado Unemployment	-	-	-	-	-	0.00%	17
18	205-127-52260	Workers Compensation	-	-	-	-	-	0.00%	18
19	205-127-52270	Disability	-	-	-	-	-	0.00%	19
20	205-127-52280	HRA Reimbursement	-	-	-	-	-	0.00%	20
21	205-127-53310	Professional Services	-	-	-	-	-	0.00%	21
22	205-127-53320	Attorney Fees	-	-	-	-	-	0.00%	22
23	205-127-53330	Contracted Services	-	-	-	-	15,000	100.00%	23
24	205-127-53340	Engineering Fees	-	-	-	-	-	0.00%	24
25	205-127-53350	IT Support	-	-	-	-	-	0.00%	25
26	205-127-54410	Utilities	-	-	-	-	-	0.00%	26
27	205-127-54430	Repair and Maintenance	-	-	-	-	-	0.00%	27
28	205-127-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	28
29	205-127-55510	Other Purchased Services	-	-	-	-	-	0.00%	29
30	205-127-55520	Insurance	-	-	-	-	-	0.00%	30
31	205-127-55530	Telephone	-	-	-	-	-	0.00%	31
32	205-127-55540	Advertising	-	-	-	-	-	0.00%	32
33	205-127-55550	Printing and Binding	-	-	-	-	-	0.00%	33
34	205-127-55580	Travel and Training	-	-	-	-	-	0.00%	34
35	205-127-55590	Public Notices	-	-	-	-	-	0.00%	35
36	205-127-56600	Supplies	-	-	-	-	-	0.00%	36
37	205-127-56610	Operating Supplies	-	-	-	-	-	0.00%	37
38	205-127-56620	Uniforms	-	-	-	-	-	0.00%	38
39	205-127-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	39
40	205-127-56640	Fees and Dues	-	-	-	-	-	0.00%	40
41	205-127-56650	Safety Equipment	-	-	-	-	-	0.00%	41
42	205-127-57710	Land	-	-	-	-	-	0.00%	42
43	205-127-57720	Buildings	-	-	-	-	-	0.00%	43
44	205-127-57730	Improvements other than Buildings	-	-	-	-	-	0.00%	44
45	205-127-57740	Machinery	-	-	-	-	-	0.00%	45
46	205-127-57741	Vehicles	-	-	-	-	-	0.00%	46
47	205-127-57742	Furniture and Fixtures	-	-	-	-	-	0.00%	47
48	205-127-57743	Capital Outlay	-	-	-	-	-	0.00%	48
49	205-127-57744	Software and Computers	-	-	-	-	-	0.00%	49
50	205-127-57750	Capital Construction	-	-	-	-	-	0.00%	50
51	205-127-57760	Capital Engineering	-	-	-	-	-	0.00%	51
52	205-127-57770	Depreciation Expense	-	-	-	-	-	0.00%	52
53	205-127-58810	Miscellaneous Expense	-	-	-	-	-	0.00%	53
54	205-127-58820	Lease Payments	-	-	-	-	-	0.00%	54
55	205-127-58850	Debt Service	-	-	-	-	-	0.00%	55
56	205-127-58880	Contingency	-	-	-	-	-	0.00%	56
<b>57</b>	<b>TOTAL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>100.00%</b>	<b>57</b>
<b>58</b>	<b>URA FUND REVENUE / EXPENDITURE COMPARISON</b>								
59		Beginning Fund Balance	\$ -	\$ -		\$ -	\$ -		59
60		TOTAL REVENUES	\$ -	\$ -		\$ -	\$ 20,000		60
61		TOTAL EXPENDITURES	\$ -	\$ -		\$ -	\$ 15,000		61
62		Annual Net	\$ -	\$ -		\$ -	\$ 5,000		62
63		Ending Available Fund Balance	\$ -	\$ -		\$ -	\$ 5,000		63
64		Restricted Ending Fund Balance	\$ -	\$ -		\$ -	\$ -		64
65		Available Ending Fund Balance	\$ -	\$ -		\$ -	\$ 5,000		65

**PARACHUTE CAPITAL LEASING CORPORATION FUND SUMMARY**

LINE NO.	G/L NUMBER	ACCOUNT NAME	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 PROJECTED	2025 BUDGET	% OF BUDGET	LINE NO.
<b>1</b>	<b>REVENUE</b>								<b>1</b>
2	560-220-31450		\$ -		\$ -	\$ -	\$ -	0.00%	2
3	560-220-31453		-		-	-	-	0.00%	3
4	560-220-31452		-		-	-	-	0.00%	4
5	560-220-31453		-		-	-	-	0.00%	5
6	560-220-31500		-		-	-	-	0.00%	6
<b>7</b>	<b>TOTAL REVENUE</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>7</b>
<b>8</b>	<b>EXPENSES</b>								<b>8</b>
9	560-220-51110	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	9
10	560-220-51130	Overtime Wages	-	-	-	-	-	0.00%	10
11	560-220-51150	Merit Increase	-	-	-	-	-	0.00%	11
12	560-220-52210	Insurance Benefit	-	-	-	-	-	0.00%	12
13	560-220-52220	Social Security and Medicare	-	-	-	-	-	0.00%	13
14	560-220-52230	Retirement Contributions	-	-	-	-	-	0.00%	14
15	560-220-52250	Colorado Unemployment	-	-	-	-	-	0.00%	15
16	560-220-52260	Workers Compensation	-	-	-	-	-	0.00%	16
17	560-220-52270	Disability	-	-	-	-	-	0.00%	17
18	560-220-52280	HRA Reimbursement	-	-	-	-	-	0.00%	18
19	560-220-53310	Professional Services	-	-	-	-	-	0.00%	19
20	560-220-53320	Attorney Fees	-	-	-	-	-	0.00%	20
21	560-220-53330	Contracted Services	-	-	-	-	-	0.00%	21
22	560-220-53340	Engineering Fees	-	-	-	-	-	0.00%	22
23	560-220-53350	IT Support	-	-	-	-	-	0.00%	23
24	560-220-54410	Utilities	-	-	-	-	-	0.00%	24
25	560-220-54430	Repair and Maintenance	-	-	-	-	-	0.00%	25
26	560-220-54431	Vehicle Repair and Maintenance	-	-	-	-	-	0.00%	26
27	560-220-55510	Other Purchased Services	-	-	-	-	-	0.00%	27
28	560-220-55520	Insurance	-	-	-	-	-	0.00%	28
29	560-220-55530	Telephone	-	-	-	-	-	0.00%	29
30	560-220-55540	Advertising	-	-	-	-	-	0.00%	30
31	560-220-55550	Printing and Binding	-	-	-	-	-	0.00%	31
32	560-220-55580	Travel and Training	-	-	-	-	-	0.00%	32
33	560-220-55590	Public Notices	-	-	-	-	-	0.00%	33
34	560-220-56600	Supplies	-	-	-	-	-	0.00%	34
35	560-220-56610	Operating Supplies	-	-	-	-	-	0.00%	35
36	560-220-56620	Uniforms	-	-	-	-	-	0.00%	36
37	560-220-56630	Fuel and Motor Oil	-	-	-	-	-	0.00%	37
38	560-220-56640	Fees and Dues	-	-	-	-	-	0.00%	38
39	560-220-57743	Capital Outlay	-	-	-	-	-	0.00%	39
40	560-220-58820	Lease Payments	-	-	-	-	-	0.00%	40
41	560-220-58880	Contingency	-	-	-	-	-	0.00%	41
42	560-220-59907	Transfer to Parks and Rec Fund	-	-	-	-	-	0.00%	42
<b>43</b>	<b>TOTAL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>43</b>
<b>44</b>	<b>PARACHUTE CAPITAL LEASING CORPORATION FUND REVENUE / EXPENDITURE COMPARISON</b>								
45		Beginning Fund Balance	\$ -		\$ -		\$ -		45
46		TOTAL REVENUES	\$ -		\$ -		\$ -		46
47		TOTAL EXPENDITURES	\$ -		\$ -		\$ -		47
48		Annual Net	\$ -		\$ -		\$ -		48
49		Ending Available Fund Balance	\$ -		\$ -		\$ -		49
50		Restricted Ending Fund Balance	\$ -		\$ -		\$ -		50
51		Available Ending Fund Balance	\$ -		\$ -		\$ -		51

SECTION VIII - APPENDIX



Adopting Resolutions

**TOWN OF PARACHUTE  
RESOLUTION NO. 2024-48**

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**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING THE BUDGET FOR THE TOWN OF PARACHUTE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025, AND ENDING ON THE LAST DAY OF DECEMBER 2025, ESTIMATING THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY THE TAX LEVY, BASED ON THE SAID BUDGET SO ADOPTED; ESTIMATING THE AMOUNT OF MONEY TO BE DERIVED FROM OTHER REVENUE SOURCES; SETTING THE TOTAL ESTIMATED EXPENDITURES FOR EACH FUND; AND ADOPTING THE SCHEDULE OF FEES FOR THE TOWN OF PARACHUTE, COLORADO**

**WHEREAS**, the Town Manager, per the Home Rule Charter, is assigned the preparation of the annual budget for the Town of Parachute, Colorado, for the calendar year beginning on January 1, 2025, and ending on December 31, 2025, has prepared said budget and submitted it to the Town Council; and

**WHEREAS**, the budget was presented to Town Council in a public meeting on September 19, 2024, made available to the public and posted on October 10, 2024, and was submitted to the Town Council at a regular meeting open to the public on October 17, 2024; and

**WHEREAS**, upon due and proper notice, published, and posted in accordance with the Local Government Budget Law of Colorado, said budget was open for inspection by the public at a designated place and a public hearing was held on November 21, 2024, and electors of the Town were given an opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, The Town Manager has deemed it necessary to create additional funds to better track revenues and expenditures of the Town of Parachute for specific purposes; and

**WHEREAS**, the Town Manager has certified that funding sources and revenues are available for appropriation in the various funds; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance as required by law; and

**WHEREAS**, the Town Manager has recommended the 2025 Budget and the various appropriations enumerated in this Resolution be made.

**NOW, THEREFORE, LET IT BE RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PARACHUTE, COLORADO:**

**Section 1.** That the estimated revenues for the various funds for the Town of Parachute are as follows:

<b>REVENUES / SOURCES OF FUNDS</b>	
<b>GENERAL FUND</b>	
From unappropriated surplus	\$ 110,192
From property taxes	\$ 545,446
From other unappropriated sources	\$ 3,336,214
<b>TOTAL GENERAL FUND</b>	<b>\$ 3,991,852</b>
<b>STREETS AND ALLEYS FUND</b>	
From unappropriated surplus	\$ -
From property taxes	\$ -
From other unappropriated sources	\$ 390,502
<b>TOTAL STREETS AND ALLEYS FUND</b>	<b>\$ 390,502</b>
<b>CONSERVATION TRUST FUND</b>	
From unappropriated surplus	\$ -
From property taxes	\$ -
From other unappropriated sources	\$ 9,500
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$ 9,500</b>
<b>GRANTS FUND</b>	
From unappropriated surplus	\$ 265,664
From property taxes	\$ -
From other unappropriated sources	\$ -
<b>TOTAL GRANTS FUND</b>	<b>\$ 265,664</b>
<b>RESERVE FUND</b>	
From unappropriated surplus	\$ -
From property taxes	\$ -
From other unappropriated sources	\$ 115,000
<b>TOTAL RESERVE FUND</b>	<b>\$ 115,000</b>
<b>PARACHUTE CAPITAL IMPROVEMENT FUND</b>	
From unappropriated surplus	\$ 641,320
From property taxes	\$ -
From other unappropriated sources	\$ 1,635,000

<b>TOTAL PARACHUTE CAPITAL IMPROVEMENT FUND</b>	<b>\$ 2,276,320</b>
<b>DEBT SERVICE FUND</b>	
From unappropriated surplus	\$ -
From property taxes	\$ -
From other unappropriated sources	\$ -
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ -</b>
<b>WATER ENTERPRISE FUND</b>	
From unappropriated surplus	\$ 281,730
From property taxes	\$ -
From other unappropriated sources	\$ 772,750
<b>TOTAL WATER ENTERPRISE FUND</b>	<b>\$ 1,054,480</b>
<b>WASTEWATER ENTERPRISE FUND</b>	
From unappropriated surplus	\$ 130,430
From property taxes	\$ -
From other unappropriated sources	\$ 360,750
<b>TOTAL WASTEWATER ENTERPRISE FUND</b>	<b>\$ 491,180</b>
<b>GARBAGE ENTERPRISE FUND</b>	
From unappropriated surplus	\$ 7,112
From property taxes	\$ -
From other unappropriated sources	\$ 85,100
<b>TOTAL GARBAGE ENTERPRISE FUND</b>	<b>\$ 92,212</b>
<b>PARKS AND RECREATION ENTERPRISE FUND</b>	
From unappropriated surplus	\$ -
From property taxes	\$ -
From other unappropriated sources	\$ -
<b>TOTAL PARKS AND RECREATION ENTERPRISE FUND</b>	<b>\$ -</b>
<b>PARACHUTE CAPITAL LEASING CORPORATION FUND</b>	
From unappropriated surplus	\$ -
From property taxes	\$ -
From other unappropriated sources	\$ -
<b>TOTAL PARACHUTE CAPITAL LEASING CORPORATION FUND</b>	<b>\$ -</b>
<b>PARACHUTE AREA TRANSIT SYSTEM FUND</b>	

From unappropriated surplus	\$ 92,458
From property taxes	\$ -
From other unappropriated sources	\$ 629,952
<b>TOTAL PARACHUTE AREA TRANSIT SYSTEM FUND</b>	<b>\$ 722,410</b>
<b>PARACHUTE RENEWAL PARTNERSHIP URA FUND</b>	
From unappropriated surplus	\$ -
From property taxes	\$ -
From other unappropriated sources	\$ 20,000
<b>TOTAL URA FUND</b>	<b>\$ 20,000</b>
<b>TOTAL REVENUES / SOURCES OF FUNDS</b>	<b>\$ 9,429,120</b>

USE OF FUND BALANCE \$ 1,528,906

**Section 2.** That the estimated expenditures for each fund for the Town of Parachute, Colorado, and the full-time equivalent (FTE) employee count are as follows:

<b>EXPENDITURES / USES OF FUNDS</b>	
GENERAL FUND	\$ 3,991,852
STREET AND ALLEY FUND	\$ 390,440
CONSERVATION TRUST FUND	\$ -
GRANT FUND	\$ 265,664
RESERVE FUND	\$ -
PARACHUTE CAPITAL IMPROVEMENT FUND	\$ 2,276,320
DEBT FUND	\$ -
WATER FUND	\$ 1,054,480
WASTEWATER FUND	\$ 491,180
GARBAGE FUND	\$ 92,212
PARKS AND RECREATION FUND	\$ -
PARACHUTE AREA TRANSIT SYSTEM FUND	\$ 722,410
PARACHUTE RENEWAL PARTNERSHIP URA FUND	\$ 15,000
PARACHUTE CAPITAL LEASING CORPORATION	\$ -
<b>TOTAL EXPENDITURES / USES OF FUNDS</b>	<b>\$ 9,299,558</b>
<b>FTE</b>	<b>26.00</b>

**Section 3** That the budget as submitted, amended, and herein above summarized by fund, a copy of which is attached as **Exhibit “A”** hereto and incorporated herein by reference, is hereby approved and adopted as the budget for the Town of Parachute for the calendar year beginning January 1, 2025, and ending December 31, 2025.

**Section 4.** That the Budget herein approved and adopted shall be signed by the Mayor and Town Clerk, and made part of the public records of the Town of Parachute, Colorado.

**Section 5.** That the Town of Parachute Schedule of Fees is created and a copy of which attached as **Exhibit “B”** hereto and incorporated herein as reference, is hereby approved and



**ATTACHMENT “A”**

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**2025 Annual Budget Detail**

**ATTACHMENT “B”**

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**2025 Schedule of Fees**

**TOWN OF PARACHUTE  
SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET  
I**

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**A DEBT SERVICE SUPPLEMENTAL SCHEDULE TO THE ADOPTED 2025 BUDGET  
TO SATISFY DEBT OF \$175,000.00 TO ALPINE BANK FOR THE FINANCING OF  
REPAIRS TO THE TOWN OF PARACHUTE'S WATER TANK**

On June 12, 2018, the Town Council of the Town of Parachute authorized the execution and performance of an Installment Loan between the Town of Parachute and Alpine Bank to provide financing of Water Tank Repairs.

A payment of \$1,265.02 will be made monthly on a total of \$175,000.00 leaving a remaining balance of \$129,489.00.

The term of the loan is twenty (20) years with final payment to be made on June 25, 2038.

**APPROVED BY THE TOWN COUNCIL OF THE TOWN OF PARACHUTE,  
COLORADO**, as provided by law C.R.S. § 29-1-103 (3)(d) by a vote of 4 to 0 at a special meeting held at the Town of Parachute on the 21st day of November 2024 and approved by the Mayor on the 21st day of November 2024.

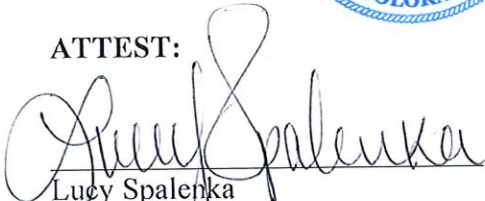
**TOWN COUNCIL  
TOWN OF PARACHUTE, COLORADO**



By:

\_\_\_\_\_  
Tom Rugaard  
Mayor

**ATTEST:**

  
Lucy Spalenka  
Town Clerk

**TOWN OF PARACHUTE  
SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET  
II**

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**A DEBT SERVICE SUPPLEMENTAL SCHEDULE TO THE ADOPTED 2025 BUDGET  
TO SATISFY DEBT OF \$250,000.00 TO ALPINE BANK FOR THE CONSTRUCTION  
OF IMPROVEMENTS TO THE TOWN'S WATER SYSTEM**

On May 12, 2005, the Town Council of the Town of Parachute authorized the execution and performance of an Installment Loan between the Town of Parachute and Alpine Bank to provide financing of Water Treatment Plant Improvements.

An annual payment of \$18,516.09 will be made April 1, 2025, on a total of loan of \$250,000.00 leaving a remaining balance of \$00.00 at the end of the year.

The term of the loan is twenty (20) years with final payment to be made on April 1, 2025.

**APPROVED BY THE TOWN COUNCIL OF THE TOWN OF PARACHUTE, COLORADO**, as provided by law C.R.S. § 29-1-103 (3)(d) by a vote of 4 to 0 at a special meeting held at the Town of Parachute on the 21st day of November 2024 and approved by the Mayor on the 21st day of November 2024.

**TOWN COUNCIL  
TOWN OF PARACHUTE, COLORADO**



By:

\_\_\_\_\_  
Tom Rugaard  
Mayor

ATTEST:

\_\_\_\_\_  
Lucy Spalenka  
Town Clerk

**TOWN OF PARACHUTE  
SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET  
I**

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**A DEBT SERVICE SUPPLEMENTAL SCHEDULE TO THE ADOPTED 2025 BUDGET  
TO SATISFY DEBT OF \$175,000.00 TO ALPINE BANK FOR THE FINANCING OF  
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**APPROVED BY THE TOWN COUNCIL OF THE TOWN OF PARACHUTE, COLORADO**, as provided by law C.R.S. § 29-1-103 (3)(d) by a vote of 4 to 0 at a special meeting held at the Town of Parachute on the 21st day of November 2024 and approved by the Mayor on the 21st day of November 2024.

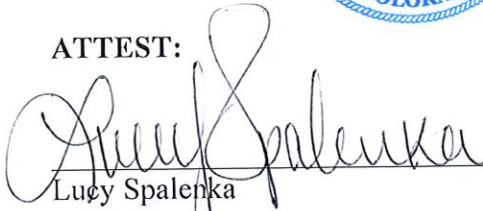
**TOWN COUNCIL  
TOWN OF PARACHUTE, COLORADO**



By:

  
\_\_\_\_\_  
Tom Rugaard  
Mayor

**ATTEST:**

  
\_\_\_\_\_  
Lucy Spalenka  
Town Clerk

**TOWN OF PARACHUTE  
SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET  
II**

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**A DEBT SERVICE SUPPLEMENTAL SCHEDULE TO THE ADOPTED 2025 BUDGET  
TO SATISFY DEBT OF \$250,000.00 TO ALPINE BANK FOR THE CONSTRUCTION  
OF IMPROVEMENTS TO THE TOWN'S WATER SYSTEM**

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The term of the loan is twenty (20) years with final payment to be made on April 1, 2025.

**APPROVED BY THE TOWN COUNCIL OF THE TOWN OF PARACHUTE, COLORADO**, as provided by law C.R.S. § 29-1-103 (3)(d) by a vote of 4 to 0 at a special meeting held at the Town of Parachute on the 21st day of November 2024 and approved by the Mayor on the 21st day of November 2024.

**TOWN COUNCIL  
TOWN OF PARACHUTE, COLORADO**



By:

\_\_\_\_\_  
Tom Rugaard  
Mayor

ATTEST:

\_\_\_\_\_  
Lucy Spalenka  
Town Clerk

**TOWN OF PARACHUTE  
RESOLUTION NO. 2024-49**

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**A RESOLUTION LEVYING GENERAL PROPERTY TAXES TO HELP DEFRAID THE COST OF GOVERNMENT FOR THE TOWN OF PARACHUTE, COLORADO, FOR THE 2025 BUDGET YEAR.**

WHEREAS, the Town Council of the Town of Parachute has adopted the 2025 Annual Budget on November 21, 2024;

WHEREAS, the Town Council wishes to affix and authorize the levying of a mill levy upon each dollar of total valuation for assessment of all taxable property within the Town for the year 2025 in amount necessary to meet the general operating expenses and payment of all bonds and interest of the Town to the extent allowed by law; and

WHEREAS, the mill levy is set in accordance with the applicable provisions of the Colorado Constitution, Colorado Statutes, and the Town Charter.

**NOW THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PARACHUTE, COLORADO:**

Section 1. The foregoing recitals are incorporated herein as if set forth in full.

Section 2. That for the purpose of meeting all general operating expenses of the Town of Parachute during the 2025 budget year, there is hereby levied a tax of 13.562 mills upon each dollar of the total valuation for the assessment of all taxable property within the Town, as certified by the Garfield County Assessor.

Section 3. That the Town Manager is hereby authorized and directed to certify to the Board of County Commissioners and County Assessor of Garfield County, Colorado, as required by law, the mill levy for the Town of Parachute as herein determined and set.

Section 4. All prior resolutions or parts of resolutions, codes, or parts of codes in conflict with the provisions of this resolution are hereby repealed.

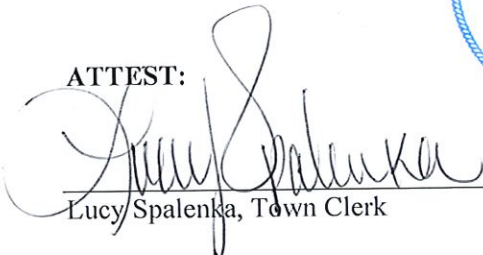
**INTRODUCED, PASSED, APPROVED, AND ADOPTED** by a vote of 4 to 0 of the Town Council of the Town of Parachute, Colorado at a public hearing held at the Town Hall in the Town of Parachute, Colorado, on the 21st day of November 2024 and approved by the Mayor on the 21st day of November 2024.

**TOWN COUNCIL  
TOWN OF PARACHUTE, COLORADO**



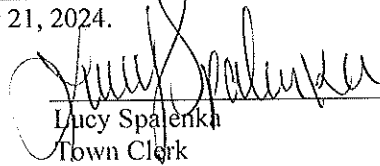
\_\_\_\_\_  
Thomas Rugaard, Mayor

ATTEST:

  
\_\_\_\_\_  
Lucy Spalenka, Town Clerk

**CERTIFICATION**

The undersigned duly appointed Town Clerk of the Town of Parachute, Colorado, certifies that the attached is a true and accurate copy of Resolution No. 2024-49, which was adopted by the Town Council of the Town of Parachute, Colorado, on November 21, 2024.



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Lucy Spalenka  
Town Clerk

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of \_\_\_\_\_, Colorado.

On behalf of the \_\_\_\_\_,  
(taxing entity)<sup>A</sup>

the \_\_\_\_\_,  
(governing body)<sup>B</sup>

of the \_\_\_\_\_,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ \_\_\_\_\_ assessed valuation of: \_\_\_\_\_  
(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ \_\_\_\_\_  
(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** \_\_\_\_\_ for budget/fiscal year \_\_\_\_\_.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

<b>PURPOSE</b> (see end notes for definitions and examples)	<b>LEVY<sup>2</sup></b>	<b>REVENUE<sup>2</sup></b>
1. General Operating Expenses <sup>H</sup>	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< _____ > mills	\$ < _____ >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<input type="text"/> mills	\$ <input type="text"/>

Contact person: \_\_\_\_\_ Daytime phone: ( ) \_\_\_\_\_  
(print)

Signed: \_\_\_\_\_ Title: \_\_\_\_\_

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**TOWN OF PARACHUTE  
RESOLUTION NO. 2024-50**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW, FOR THE TOWN OF PARACHUTE, COLORADO, FOR THE 2025 BUDGET YEAR**

**WHEREAS**, the Town Council has adopted the 2025 Annual Budget in accordance with the Local Government Budget Law on November 21, 2024; and

**WHEREAS**, the Town Council has made provisions therein for revenues in an amount equal to or greater that the total proposed expenditures set forth in said budget ; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the amounts as provided in the budget for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town;

**NOW, THEREFORE, LET IT BE RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PARACHUTE, COLORADO:**

**Section 1.** That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated for the fiscal year beginning January 1, 2024:

<b>EXPENDITURES / USES OF FUNDS</b>	
<b>GENERAL FUND</b>	
Current Operating Expenses	\$ 3,971,852
Contingency	\$ 20,000
Debt Service	\$ -
<b>TOTAL GENERAL FUND</b>	<b>\$ 3,991,852</b>
<b>STREET AND ALLEY FUND</b>	
Current Operating Expenses	\$ 390,440
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL STREET AND ALLEY FUND</b>	<b>\$ 390,440</b>
<b>CONSERVATION TRUST FUND</b>	
Current Operating Expenses	\$ -
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$ -</b>

<b>GRANT FUND</b>	
Current Operating Expenses	\$ 265,664
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL GRANT FUND</b>	<b>\$ 265,664</b>
<b>RESERVE FUND</b>	
Current Operating Expenses	\$ -
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL RESERVE FUND</b>	<b>\$ -</b>
<b>PARACHUTE CAPITAL IMPROVEMENT FUND</b>	
Current Operating Expenses	\$ 2,276,320
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL PARACHUTE CAPITAL IMPROVEMENT FUND</b>	<b>\$ 2,276,320</b>
<b>DEBT SERVICE FUND</b>	
Current Operating Expenses	\$ -
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ -</b>
<b>WATER ENTERPRISE FUND</b>	
Current Operating Expenses	\$ 1,016,440
Contingency	\$ 15,300
Debt Service	\$ 22,740
<b>TOTAL WATER ENTERPRISE FUND</b>	<b>\$ 1,054,480</b>
<b>WASTEWATER ENTERPRISE FUND</b>	
Current Operating Expenses	\$ 491,180
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL WASTEWATER ENTERPRISE FUND</b>	<b>\$ 491,180</b>
<b>GARBAGE ENTERPRISE FUND</b>	
Current Operating Expenses	\$ 92,212
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL GARBAGE ENTERPRISE FUND</b>	<b>\$ 92,212</b>
146	

<b>PARKS AND RECREATION ENTERPRISE FUND</b>	
Current Operating Expenses	\$ -
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL PARKS AND RECREATION ENTERPRISE FUND</b>	<b>\$ -</b>
<b>PARACHUTE AREA TRANSIT SYSTEM FUND</b>	
Current Operating Expenses	\$ 722,410
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL PARACHUTE AREA TRANSIT SYSTEM FUND</b>	<b>\$ 722,410</b>
<b>PARACHUTE CAPITAL LEASING CORPORATION FUND</b>	
Current Operating Expenses	\$ -
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL PARACHUTE CAPITAL LEASING CORPORATION FUND</b>	<b>\$ -</b>
<b>PARACHUTE RENEWAL PARTNERSHIP URA FUND</b>	
Current Operating Expenses	\$ 15,000
Contingency	\$ -
Debt Service	\$ -
<b>TOTAL PARACHUTE CAPITAL LEASING CORPORATION FUND</b>	<b>\$ 15,000</b>
<b>TOTAL EXPENDITURES / USES OF FUNDS</b>	<b>\$ 9,299,558</b>

**Section 2.** Within the respective funds, there is hereby established and funded and Emergency Reserve Fund as required and in accordance with Article X, Section 20(5) of the Colorado Constitution.

**Section 3.** Any and all year-end balances for fiscal year 2024 are hereby carried forward to their respective funds for fiscal year 2025.

**Section 4.** All prior resolutions or parts of such resolutions, codes, or parts of codes in conflict with the provisions of this resolution are hereby repealed.

INTRODUCED, READ, PASSED, AND ADOPTED as provided by law, by a vote of 4 to 0 of the Town Council of the Town of Parachute, Colorado, at a special meeting held at the Town of Parachute, Colorado, on the 21<sup>st</sup> day of November 2024, and approved by the Mayor or the 21<sup>st</sup> day of November 2024.

TOWN COUNCIL OF THE  
TOWN OF PARACHUTE, COLORADO



By:

\_\_\_\_\_  
Tom Rugaard  
Mayor

ATTEST:

\_\_\_\_\_  
Lucy Spalenka  
Town Clerk

## Glossary of Terms

### **Account Structure**

The Town's account structure has three levels: Fund followed by Department, and Object. Fund has a three-digit identifier, Department a three-digit identifier and Object a five digit identifier.

### **Accrual Basis**

Under accrual basis accounting, revenues are recognized when revenue is earned. Revenue is earned when products are delivered, or services are provided. Expenses are recognized in the period in which related revenue is recognized.

### **ADA**

Americans with Disabilities Act

### **Adopted Budget**

The amount of funds appropriated by Council for expenditures.

### **Amended Budget**

The amount of funds appropriated by Council for expenditures as modified from the original adopted budget through a supplemental resolution.

### **Appropriation**

The legal authorization by the Town Council to make expenditures and to incur obligations for specific purposes. Appropriations are made for fixed amounts by the fund and are granted in the operating budget for a one-year period for all funds.

### **ARPA**

American Rescue Plan Act

### **Assessed Valuation**

The valuation set upon real estate and certain personal property by the county assessor as a basis for levying property taxes.

### **Balanced Budget**

A budget where revenues and available sources of funds are equal to, or exceed, expenditures.

### **BOCC**

Board of County Commissioners

### **BMMD**

Battlement Mesa Metro District

### **Budget**

A plan of financial activity for a specified period of time indicating all revenues and expenses for the budget period. A budget enables the actual financial operation to be measured against the forecast. The Town's budget is based on a calendar year beginning January 1 and ending December 31.

### **Budget Calendar**

The schedule of key dates that the Town follows in the preparation and adoption of the budget. The Town's budget process spans several months, beginning in June and concluding in November.

### **Capital Expenditure**

Expenditures that create future benefit. Capital expenditures are used by a company to acquire or upgrade physical assets such as equipment, property, or buildings.

### **Capital Improvements Plan (CIP)**

A plan for financial outlay on capital projects to be incurred each year over the next five years. The plan provides a link between the long-term strategic plan and the annual budget. A CIP allows for a systematic evaluation of all potential projects at the same time.

### **Capital Outlay**

Projects that are short term and do not require annual long-term commitment from the Town.

### **Contributions**

Include monetary grants and in-kind services to non-profit organizations.

### **CDOT**

The Colorado Department of Transportation.

### **CDPHE**

The Colorado Department of Public Health and Environment.

### **CFL**

Center for Family Learning (CFL) Pre-K - 5 Elementary School

### **Comprehensive Plan**

A long-term document that outlines a community's goals and vision for the future.

### **CORA**

Colorado Open Records Act

### **CPW**

Colorado Parks and Wildlife

### **CRS**

Colorado Revised Statutes (C.R.S.) are the codified general and permanent statutes of the Colorado General Assembly.

### **Debt Service**

The annual appropriation of funds to pay the principal and interest on borrowed money according to a predetermined schedule. The Town's debt service is in a section and in the appropriate fund budgets.

### **Depreciation**

The allocation of the cost of a tangible asset over its estimated useful life.

### **DOLA**

Department of Local Affairs

### **Encumbrance**

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

### **Enterprise Fund**

A fund operated in a manner like private business enterprises, where the intent of the government is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Town has five enterprise funds: Water, Wastewater, Garbage, Parks & Recreation and PATS.

### **Fiscal Year**

## SECTION VIII - APPENDIX

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A twelve-month period designated as the operating year for accounting and budgetary purposes in an organization. The Town's fiscal year is January 1 to December 31.

### **Fixed Asset**

Item that has a value of at least \$5,000 and has a useful economic life of more than one year. Long-term assets which cannot easily be converted into cash.

### **FMLD**

Federal Mineral Lease District

### **Full-Time Position (FT)**

A position or employee occupying a position which works at least thirty hours a week year-round and qualifies for all benefits. This position may work in multiple Departments or Funds.

### **Full-Time Equivalent (FTE)**

A measure of time, typically 2,080 hours, that one full time position is estimated to work. An FTE is different from a position, in that a position can be budgeted at less than 1.0 FTEs.

### **Fund**

A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity. A self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. The Town's funds have a three-digit identifier.

### **Fund Balance**

Beginning fund balance plus current year revenues minus current year expenses. The balance remaining that is considered unappropriated.

### **GAAP**

Generally Accepted Accounting Principles as established by the Governmental Accounting Standards Board

### **Garfield-16**

Garfield County School District No. 16

### **GASB**

Governmental Accounting Standards Board

### **GCFMLD**

Garfield County Federal Mineral Lease District

### **General Fund**

The General Fund is the Town's major operating fund. It is used to account for the provision of municipal services fund through the general resources of the Town, primarily tax revenues. Included in the General Fund are the following departments:

Executive, Attorney, Engineering, Finance, Office Supplies, Town Clerk, Town Council, Elections, Court, Police Department, Records Department, Community Development, Economic Development, Building Maintenance, Parks Maintenance, Non-Departmental, and Contributions.

### **Grants**

Contributions or gifts of cash or other assets from another government or agency to be used or expended for a specified purpose or activity. Most grants are made to fund a specific project and require some level of compliance and reporting.

### **GVFPD**

Grand Valley Fire Protection District

### **GVHS**

Grand Valley High School

### **Highway Users Tax Fund (HUTF)**

A collection of fuel taxes, vehicle registration fees, and other revenues from state fees that are allocated to local governments by formula by the State of Colorado to provide local transportation funding.

### **Home-Rule Municipality**

Statutory and constitution provisions, which allow municipalities to exercise powers of local self-government such as the administration and collection of local taxes. The Town of Parachute is a home rule municipality.

### **Interfund Transfers**

The movement of monies between funds of the same governmental entity which do not represent real expenses.

### **Intergovernmental Revenues**

Revenues that the Town of Parachute receives from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

### **Mill-Levy**

Rate applied to Assessed Valuation of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of assessed valuation. The current mill levy for the Town of Parachute is 13.562 mills.

### **Modified Accrual**

Under modified accrual accounting, revenues which are material, measurable and available are recorded on the accrual method and other revenues are recorded when collected. Expenses are recorded when the liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recorded when due.

### **One-Time Expenditures**

Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.

**Operating Budget** - The comprehensive financial and service plan of the Town which consists of a listing of anticipated revenues and proposed expenditures for each function of government for the designated fiscal year.

### **Operating Expenses**

The cost for personnel, materials and equipment required for a department to function and perform normal services.

### **Operating Revenue**

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

### **Ordinance**

A formal legislative enactment by Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the Town.

### **PBMPRD**

Parachute Battlement Mesa Parks and Recreation District

### **Projected**

Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

### **Property tax**

Property tax is an ad valorem tax that an owner is required to pay on the value of the property being taxed. The taxing authority performs an appraisal of the monetary value of the property, and tax is assessed in proportion to that value. Property tax is expressed as an amount of tax per thousand currency units of property value, which is also known as a mil levy. To calculate the property tax, the authority will multiply the assessed value of the property by the mil rate and then divide by 1,000.

### **Parachute Capital Improvement Fund**

The Parachute Capital Improvement Fund provides for acquisition and construction of improvements and enhancements to the general government infrastructure and facilities of the Town such as streets, parks and open space, and other projects in accordance with the Town of Parachute's Five-Year Capital Improvement Plan.

### **Parachute Renewal Partnership**

The official name of the Parachute Urban Renewal Authority

### **PATS**

Parachute Area Transit Service; Transportation service provided to residents from Parachute to Battlement Mesa to Rifle

### **POST**

Peace Officer Standards and Training

### **Reserve**

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

### **Resolution**

A formal legislative enactment by Council. A resolution is an official expression of the opinion or will of a legislative body.

### **Revenue**

Revenue is income received by an organization in the form of cash or cash equivalents. The income of a government from taxation or other sources, appropriated to the payment of the public expenses.

### **Sales Tax**

The Town has authorized sales tax rates totaling 3.75%

### **Strategic Goals**

Town Council's vision of making the Town of Parachute the best place to live, work and raise a family in western Colorado.

### **Structurally Balanced Budget**

A budget where all operating revenues of funds are equal to, or exceed, operating expenditures.

**TIF**

Tax Increment Financing (TIF) is a public financing method that allocates incremental tax revenues.

**TOP**

Town of Parachute

**Transparency**

Disclosure of all relevant information so that others can make informed decisions.

**URA**

Urban Renewal Authority

**Use Tax**

The tax paid by a consumer for using, storing, distributing or otherwise consuming inside the Town limits construction materials upon which a Town sales tax is not paid. The Town has a 3.75% use tax on construction and building materials

**YTD**

Year to Date

### Summary of Changes to Proposed 2025 Budget

During the budget process, it may be necessary to make changes after a draft budget has been presented to the Town Council and the public and feedback has been incorporated. Below are a summary of the changes that were made to the budget between September (when the Town Council held their first budget workshop) and when it was adopted in November.

#### All Funds

- Misc. grammatical updates, spelling changes, formatting corrections, narrative updates, etc.
- Updated personnel calculations based on updated health insurance premium and plan information.
- Misc. updates to fund balance projections and year-end estimates.

#### General Fund - 100

- Contributions - 100-185 - updated, added, and removed various contributions and donations to outside agencies, partner organizations and non-profits, including the following:
  - Added a \$2,000 contribution to the Middle Colorado Watershed Council.
  - Added a \$2,000 contribution to the Salvation Army.
  - Added a \$2,500 contribution to the Valley Senior Center
  - Added a \$5,000 contribution to allocate towards the Town's approved commitment to the Colorado River District for to Shohone Water Right Preservation effort.
  - Removed the Town's annual contribution to KSUN Radio for \$1,500.
- Executive - 100-110 - Added an allocation of \$13,500 for the expenses related to a new Grant Writing Contract and Professional Services.
- Economic Development - 100-164 -
  - Added an allocation of \$10,000 for the expenses related to a new Grant Writing Contract and Professional Services.
  - Removed the expenses of \$15,000 for the costs to run and lease the Town's co-work space.
- Parks - 100-175 - added a contribution of \$5,000 to go towards the construction of a new trail at Grand Valley Middle School.

#### Capital Fund - 300

- Updated project expense end of year estimates for 2024 projects that are estimated to continue into 2025 and added "carry over" budget to 2025 project.
- Removed grant revenue that was erroneously counted as both a 2024 and 2025 project revenue.
- Removed purchase of new tractor loader and \$170,000 from the budget.
- Added revenue expected to be received towards the Town's planned Cardinal Way Street Construction Project (\$200,000).

Water Fund - 500

- Added an allocation of \$10,000 for the expenses related to a new Grant Writing Contract and Professional Services.
- Added a \$7,500 contribution to allocate towards the Town's approved commitment to the Colorado River District for to Shohone Water Right Preservation effort.
- Added \$2,000 for expenses to allocate towards the Town's new GIS Contract

Wastewater Fund - 500

- Added an allocation of \$5,000 for the expenses related to a new Grant Writing Contract and Professional Services.

PATS Fund - 530

- Updated the fund reserve to be consistent with the Town's other enterprise operational reserves of 25% and increased the amount of restricted reserves shown as a portion of the fund balance.

## Debt Service Supplemental Information

### Compliance with the Taxpayer Bill of Rights

The Colorado Constitutional Amendment passed in November 1992, known as the Taxpayer Bill of Rights (TABOR) Amendment, restricts growth in governmental revenues and property tax revenues to amounts adjust for inflation and a local growth factory. In November 1998, a majority of the Town's electors approved a ballot issue permitting the Town, without increasing or adding any taxes of any kind, to collect, retain and expend the full proceeds of the Town's fees, revenue and non-federal grants and to spend such revenue for debt service, municipal operations, capital projects and any other lawful municipal operations , notwithstanding any state restrictions on fiscal year spending, including, without limitations the restrictions of Article X, Section 20 , of the Colorado Constitution from the date January , 1994 and thereafter.

### Debt Management

The Town recognizes the primary purpose of capital facilities, equipment and infrastructure is to support the provision of services to the Community. The Town currently does not have any general obligation debt. The current and only debt is in the Water Fund.

**Debt Service**

The Town entered into a note payable with Alpine Bank for \$250,000 on November 2005 to be used for the expansion of the water treatment plant. Payments are due in annual installments. April 1, 2025, is the final payment for this debt. Principal and interest payments are payable from income derived by the Town from operation of the water system. Principal and interest requirements for this loan are as follows:

	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2025	16,421.13	2,094.96	18,516.09
<b>TOTAL</b>	<b>\$ 16,421.13</b>	<b>\$ 2,094.96</b>	<b>\$ 18,516.09</b>

The Town borrowed an additional \$175,000 in 2018 from Alpine Bank for maintenance of the water storage tanks. Principle and interest payments are monthly and are payable from income derived by the Town from operation of the water system. Principle and interest requirements for this loan are as follows:

	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2025	6,508	8,647	15,155
2026	6,944	8,211	15,155
2027	7,409	7,746	15,155
2028	7,906	7,250	15,155
2029	8,435	6,720	15,155
2030 to 2035	63,889	27,041	90,930
2036 to 2038	34,882	3,005	37,888
<b>TOTAL</b>	<b>\$ 135,974.03</b>	<b>\$ 68,618.98</b>	<b>\$ 204,593.01</b>

2025 Town of Parachute Fee Schedule



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## GENERAL

DESCRIPTION	FEE
<b>Photo Copies (Per One Sided Page)</b>	
8 1/2" x 11" (Black & White Per Page)	\$ 0.25
8 1/2" x 11" (Color Per Page)	\$ 0.50
8 1/2" x 14" (Black & White Per Page)	\$ 0.35
8 1/2" x 14" (Color Per Page)	\$ 0.70
11" x 17" (Black & White Per Page)	\$ 0.50
11" x 17" (Color Per Page)	\$ 1.00
<b>Certified Copies (Per One Sided Page)</b>	
8 1/2" x 11" (Per Page)	\$ 1.75
8 1/2" x 14" (Per Page)	\$ 2.00
11" x 17" (Per Page)	\$ 2.50
<b>Certified Letters (Per One Sided Page)</b>	\$ 2.95
<b>Maps &amp; Outsourced (Third Party) Reproduction</b>	
Deposit Fee	\$ 20.00
Trip Fee	\$ 40.00
Mileage	IRS Rate
Map / Reproduced Item Fee	At Cost
<b>Mailed, E-Mailed or Faxed Information (Plus Copy Fees as Applicable)</b>	
Mailed (Including Standard Postage Fee)	\$ 3.00
Mailed (Including Certified Postage Fee)	\$ 10.00
E-Mail Sent or Received	\$ 3.00
Fax Sent or Received	\$ 0.25
<b>Digital Media (Compact Disk, USB Flash Drive , Other Format)</b>	\$ 15.00
<b>Extraction of E-Mail Data by Third Party (Plus Digital Media Fee as Applicable)</b>	At Cost
<b>Research, Retrieval and Data Manipulation Fees</b>	
By Town Staff (Per CORA Request Requirements)	At Cost
Outsourced to Third Party	At Cost
<b>Notary Fee</b>	\$ 5.00
<b>Transcription</b>	
Deposit	\$ 100.00
Transcription Fees	At Cost
<b>Law Enforcement</b>	
Accident Report Fee	\$ 5.00
VIN Inspection (onsite or offsite)	\$ 20.00
Certified VIN Inspection (Per State of Colorado Statute)*	\$ 50.00
Digital Media/Report Redaction	At Cost
<b>Dog Licenses</b>	
Spayed or Neutered	\$15 every 3 years
Unspayed or Unneutered	\$25 every 3 years
Dangerous Dog	\$25 every 3 years

\* Subject to change



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## UTILITIES

DESCRIPTION	FEE	FEE
<b>Water Service Fees</b>		
<b>Water Rates for Single Family Facilities Within the Corporate Limits.</b> All single-unit facility customers for water measured through meters and non-metered residential rates for domestic and irrigation usage shall be charged by the Town of Parachute Water Enterprise Fund at the following rates, which shall be billed monthly:		
<b>Domestic Water Usage</b>	<b>Residential</b>	<b>Commercial</b>
First 3,000 Gallons (Minimum)	\$ 39.00	\$ 49.00
3,001 – 6,000 Gallons (Per 1,000 Gallons)	\$ 2.97	\$ 2.97
6,001 – 9,000 Gallons (Per 1,000 Gallons)	\$ 3.79	\$ 3.79
9,001 – 12,000 Gallons (Per 1,000 Gallons)	\$ 4.60	\$ 4.60
Above 12,000 Gallons (Per 1,000 Gallons)	\$ 5.41	\$ 5.41
<b>Irrigation Water Usage</b>		
Flat Monthly Rate (12 Months)	\$ 15.00	\$ 42.00
Glen Meadows	\$ 17.50	\$ -
Any needed determination as to what constitutes a single-unit facility shall be within the sole discretion of the Town Manager.		
<b>Water Rates for Facilities Outside the Corporate Limits.</b> All customers outside the corporate limits of the Town shall be charged by the Town of Parachute Water Enterprise Fund at the following rates, which shall be billed monthly:		
<b>Domestic Water Usage</b>	<b>Residential</b>	<b>Commercial</b>
First 3,000 Gallons (Minimum)	\$ 49.00	\$ 59.00
3,001 – 6,000 Gallons (Per 1,000 Gallons)	\$ 2.97	\$ 2.97
6,001 – 9,000 Gallons (Per 1,000 Gallons)	\$ 3.79	\$ 3.79
9,001 – 12,000 Gallons (Per 1,000 Gallons)	\$ 4.60	\$ 4.60
Above 12,000 Gallons (Per 1,000 Gallons)	\$ 5.41	\$ 5.41
<b>Sewer Service Fees</b>		
<b>Wastewater Usage</b>	<b>Residential</b>	<b>Commercial</b>
First 3,000 Gallons (Minimum)	\$ 34.95	\$ 44.95
3,001 – 6,000 Gallons (Per 1,000 Gallons)	\$ 2.97	\$ 2.97
6,001 – 9,000 Gallons (Per 1,000 Gallons)	\$ 3.79	\$ 3.79
9,001 – 12,000 Gallons (Per 1,000 Gallons)	\$ 4.60	\$ 4.60
Above 12,000 Gallons (Per 1,000 Gallons)	\$ 5.41	\$ 5.41
Any needed determination as to what constitutes a single-unit facility shall be within the sole discretion of the Town Manager.		
<b>Sewer Service Rates Outside the Corporate Limits.</b> All customers outside the corporate limits of the Town shall be charged by the Town of Parachute Wastewater Enterprise Fund at the following rates, which shall be billed monthly:		
<b>Wastewater Usage</b>	<b>Residential</b>	<b>Commercial</b>
First 3,000 Gallons (Minimum)	\$ 44.95	\$ 54.95
3,001 – 6,000 Gallons (Per 1,000 Gallons)	\$ 2.97	\$ 2.97
6,001 – 9,000 Gallons (Per 1,000 Gallons)	\$ 3.79	\$ 3.79
9,001 – 12,000 Gallons (Per 1,000 Gallons)	\$ 4.60	\$ 4.60
Above 12,000 Gallons (Per 1,000 Gallons)	\$ 5.41	\$ 5.41
<b>Garbage Service Fees</b>		
<b>Garbage Service Fees</b>	<b>Residential</b>	<b>Commercial</b>
Residential 1 can	\$ 16.80	
Residential 1 can Seniors 60+	\$ 15.75	
Extra Can Fee	\$ 10.00	
Dumpster Fee	\$ 77.00	



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## UTILITIES

DESCRIPTION	FEE	FEE
<b>Water Tap Fees</b>		
<b>Inside Town Limits:</b> The tap fee shall be based on the Development and Connection Fee Schedule of the Town where both the water tap and <u>all points of water use are located within the incorporated limits of the Town:</u>		See Development and Connection Fee Schedule
<b>Outside Town Limits:</b> Should the Board of Trustees approve an application for a water tap where the tap or any point of the water use is located outside the <u>incorporated limits of the Town of Parachute:</u>		See Development and Connection Fee Schedule plus 10.0%
<b>Water Tap Fees are calculated using the Development and Connection Fee Schedule</b>		
<b>Sewer Tap Fees</b>		
<b>Inside Town Limits:</b> The tap fee shall be based on the Development and Connection Fee Schedule of the Town where both the water tap and all points of water use are located within the incorporated limits of the Town:		See Development and Connection Fee Schedule
<b>Outside Town Limits:</b> Should the Board of Trustees approve an application for a sewer tap where the tap or any point of the sewer use is located outside the <u>incorporated limits of the Town of Parachute:</u>		See Development and Connection Fee Schedule plus 10.0%
<b>Sewer Tap Fees are calculated using the Development and Connection Fee Schedule</b>		
<b>Other</b>		
New Account Transfer Fee		\$ 15.00
Disconnect Fee		\$ 25.00
Reconnection Fee for Disconnected Services		\$ 25.00
Reconnection Fee (After Hours)		\$ 125.00
Certified Mailing Fees		At Cost
Delinquent fee		Accrue interest at 1.5% per month
Hydrant Use Fee		\$ 100.00 per permit
Hydrant Use Rates		\$10.00 per 1,000 gals
Owner-initiated Disconnect/Reconnect Fee, each Disconnect/Reconnect Fee		\$ 25.00
Bulk Water		\$10.00 / 1,000



**Town of Parachute, Colorado**  
**DEVELOPMENT AND CONNECTION FEE SCHEDULE**  
 Effective January 1, 2025

**Connection Fees**

**Single Family Residential Detached**

Water Service Connection (TAP) Fee		Raw water irrigation	Sanitary Sewer Connection (TAP) Fee		
Indoor Use Fee			Battlement Mesa Metropolitan District		
Number of Bathrooms	Fee	\$1100.00 tap fee	Per Battlement Mesa Metro District EQR Schedule		
1-2	\$ 5,200				
2.5+ 4	\$ 8,570				
4.5+	\$ 13,020				

**Single Family Residential Attached (Duplex/Townhomes)**

Water Service Connection (TAP) Fee		Raw water irrigation	Sanitary Sewer Connection (TAP) Fee		
Indoor Use Fee			Battlement Mesa Metropolitan District		
		\$1100.00 tap fee	Per Battlement Mesa Metro District EQR Schedule		
\$ 5,200 / unit					

**Multi-Family Residential**

Water Service Connection (TAP) Fee		Raw water irrigation	Sanitary Sewer Connection (TAP) Fee		
Indoor Use Fee			Battlement Mesa Metropolitan District		
		\$1100.00 tap fee	Per Battlement Mesa Metro District EQR Schedule		
\$ 5,200 / unit					

**Commercial**

Water Service Connection (TAP) Fee		Raw water irrigation	Sanitary Sewer Connection (TAP) Fee		
Town of Parachute			Battlement Mesa Metropolitan District		
Meter Size (inches)	Fee	\$1650.00 tap fee	Per Battlement Mesa Metro District EQR Schedule		
up to 1"	\$ 6,600				
1 1/2	\$ 17,325				
2	\$ 23,100				
3	\$ 69,300				
4 and up	\$ 92,400				

**Other Fees**

Fire Tap Fee		Miscellaneous	
Tier	Fee	Type	Fee
Tier 1	\$ 880	Calibration Fee	At Cost
Tier 2	\$ 3,520	Meter	At Cost
Tier 3	\$ 14,080	Meter Installation	\$250.00
Tier 4	\$ 56,320		
Tier is determined by Fire Chief			

**General Notes:** Regardless of assessment, all fees are due at the rate in effect at the time of payment. Contact Community Development at 970.665.1149 questions



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## FINANCE

DESCRIPTION	FEE
Returned Check Fee	\$ 25.00
Credit Card Convenience Fee	3.00%
Use Tax - Levied on 50.0% of the Total Valuation of the project	3.75%
Sales Tax - Collected by State of Colorado on Behalf of Parachute.	3.75%
Excise Tax	5.00%
<b>Lodging</b>	
Lodging Tax Rate	5.50%



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## TOWN CLERK

DESCRIPTION	LOCAL LICENSE FEES
<b>General Business License</b>	
<i>Town of Parachute General Business Licenses are valid from January 1 - December 31 of every year</i>	
<b>New Application</b>	
Physical Presence within Town Limits	\$ 50.00
No Physical Presence* within Town Limits with State Standard Retail License	\$ -
No Physical Presence* within Town Limits <b>without</b> State Standard Retail License	\$ 50.00
<b>Renewal Application</b>	
Physical Presence within Town Limits	\$ 25.00
No Physical Presence* within Town Limits with State Standard Retail License	\$ -
No Physical Presence* within Town Limits <b>without</b> State Standard Retail License	\$ 25.00
<b>Contractor License</b>	
<i>Town of Parachute Contractor Licenses are valid from January 1 - December 31 of every year</i>	
Class A: Unlimited	\$ 100.00
Class B: Commercial	\$ 50.00
Class C: Light Commercial	\$ 50.00
Class D: Residential	\$ 50.00
Class S: Speciality	\$ 25.00
Mechanical	\$ 50.00
Electrician	No Fee
Plumber	No Fee
<b>Transient Vendor License</b>	
<b>Local License Fee</b>	
Transient Vendor - Sale of Goods or Services	\$ 10.00
Transient Vendor - Sale of Goods or Services at Special Event	\$ 10.00
<b>Special Events License</b>	
<b>Local Fee</b>	
Special Event License	
9 Vendors or Less	\$ 50.00
10 Vendors or More	\$ 75.00
<i>Liquor, Marijuana and Sexually Oriented Business Licenses are valid for 365 days</i>	
<b>Liquor License</b>	
<b>Local Application Fee</b>	
Application	\$ 1,000.00
Application with Concurrent Review	\$ 1,000.00
Transfer of Ownership	\$ 750.00
Additional Liquor-Licensed Drugstore	\$ 1,000.00
Additional Liquor-Licensed Drugstorewith Concurrent Review	\$ 1,000.00
Tasting Permit	\$ 150.00
Tasting Permit Renewal	\$ 100.00
Manager Permit	N/A
<b>Liquor License Renewal</b>	
<b>Local Application Fees</b>	
Annual Renewal Application Fee	\$ 100.00
<b>Liquor License Renewal - Late</b>	
<b>Local Application Fines</b>	
Application Late Renewal Fine (Not more than 90-days of license expiration date)	\$ 500.00
Application Reissue Fine ( More than 90-days but less than 180-days of license expiration date)	\$500.00 + \$25.00 a day beyond 90-day expiration date
<b>Local Retail Licenses Fees</b>	
<b>Local License Fees</b>	
Arts	\$ 41.25
Beer & Wine	\$ 48.75
Brew Pub	\$ 75.00
Club	\$ 41.25
Distillery Pub	\$ 75.00
Hotel & Restaurant	\$ 75.00
Hotel Restaurant with one Optional Premises	\$ 75.00
Each Additional OP License	\$ 100.00
Resort Complex	\$ 75.00
Campus Liquor Complex	\$ 75.00



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## TOWN CLERK

DESCRIPTION	LOCAL LICENSE FEES	
Related Facility – Resort Complex	\$	15.00
Related Facility – Campus Liquor Complex	\$	15.00
Liquor-Licensed Drugstore	\$	22.50
Lodging & Entertainment	\$	75.00
Optional Premises	\$	75.00
Racetrack	\$	75.00
Retail Gaming Tavern	\$	75.00
Retail Liquor Store (City)	\$	22.50
Tavern	\$	75.00
Vintner's Restaurant	\$	75.00
Fermented Malt Beverage On Premises	\$	3.75
Fermented Malt Beverage and Wine	\$	3.75
Fermented Malt Beverage On/Off Premises	\$	3.75



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## TOWN CLERK

DESCRIPTION	LOCAL LICENSE FEES
<b>Special Event Permit</b>	
	<b>Local Fee</b>
Malt, Vinous and Spirituous Liquor	\$ 100.00
Fermented Malt Beverage	\$ 100.00
Mini Bar Permit with Hotel Restaurant License	\$ 48.75
<b>Additional Liquor License Fees</b>	
	<b>Local Fee</b>
Alternating Proprietor Licensed Premises	N/A
Change of Location	Up to \$750.00
Change of Trade Name/Corporate Name	N/A
Corporate/LLC Change (Per Person)	\$ 100.00
Duplicate License	N/A
Add Optional Premises to Hotel & Restaurant License	N/A
Limited Liability Change	N/A
Manager Registration (Hotel & Restaurant, Tavern, Lodging & Entertainment, Campus Liquor Complex)	\$ 30.00
Master File Background	N/A
Master File Location Fee	N/A
Modification of Premises	N/A
Sole Source Registration	N/A
<b>State Only Issued Permits</b>	
	<b>Local Fee</b>
Winery Direct Shipper Permit	N/A
Wine Packaging Permit	N/A
Festival Permit Application	N/A
Branch Warehouse or Warehouse Storage Permit	N/A
Retail Warehouse Storage Permit	N/A
Manager Permit Registration (Liquor-Licensed Drugstore)	N/A
Non-Contiguous Location (Winery/Limited Winery) Application	N/A
Non-Contiguous Location (Winery/Limited Winery) Renewal	N/A
Takeout and Delivery Permit Application	N/A
Takeout and Delivery Permit Renewal	N/A
<b>Marijuana Licensing</b>	
	<b>Local Fee</b>
<b>Retail Marijuana</b>	
<b>Store</b>	
New Application	\$ 5,000.00
Renewal Application	\$ 2,000.00
<b>Cultivation Facility</b>	
New Application	\$ 5,000.00
Renewal Application	\$ 2,500.00
<b>Products Manufacturer</b>	
New Application	\$ 5,000.00
Renewal Application	\$ 2,000.00
<b>Marijuana Transporter</b> (in instances where the applicant seeks the location of a licensed premises in the Town)	
New Application	\$ 2,500.00
Renewal Application	\$ 1,500.00
<b>Testing Facility</b>	
New Application	\$ 2,500.00
Renewal Application	\$ 1,500.00
<b>Off-Premises Storage Facility</b>	
New Application	\$ 2,500.00
Renewal Application	\$ 1,500.00
<b>Medical Marijuana</b>	
<b>Marijuana-Infused Products Manufacturing</b>	
New Application	\$ 5,000.00
Renewal Application	\$ 2,000.00



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## TOWN CLERK

DESCRIPTION	LOCAL LICENSE FEES	
<b><u>Optional Premises Cultivation</u></b>		
New Application	\$	5,000.00
Renewal Application	\$	2,000.00
<b><u>Hospitality Establishment</u></b>		
New Application	\$	5,000.00
Renewal Application	\$	2,000.00
<b><u>Transporter</u> (in instances where the applicant seeks the location of a licensed premises in the Town)</b>		
New Application	\$	2,500.00
Renewal Application	\$	1,500.00
<b><u>Permits</u></b>		
<b><u>Off-Premises Storage Facility</u></b>		
New Application	\$	2,000.00
Renewal Application	\$	1,500.00
<b><u>Additional Fees</u></b>		
Change in Controlling Beneficial Owner - New CBO	\$	1,500.00
Transfer Application (New Ownership)	\$	1,500.00
Transfer Application (Reallocation of Ownership)	\$	150.00
Late Renewal Fee	\$	1,000.00
Change of Trade Name	\$	30.00
Change of Location	\$	1,500.00
Modification of License Premises	\$	100.00
<b><u>Sexually Oriented Business</u></b>		
		<b>Local Fee</b>
New Application	\$	5,000.00
Transfer Application	\$	1,500.00
Renewal Application	\$	2,000.00





# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## MUNICIPAL COURT

DESCRIPTION	FEE
<b><u>Court Costs</u></b>	
Criminal Docket Fee	\$ 35.00
Traffic Docket Fee	\$ 35.00
Juvenile Docket Fee	\$ 35.00
Code Enforcement Docket Fee	\$ 35.00
Surcharge	10%
Impound Fee	At Cost
Vehicle Impoundment Hearing	\$ 35.00
Witness Fee	\$ 2.00
Witness Fee for Testifying	\$ 2.00
Mileage Fee	IRS Rate
Dismissal of No Proof of Insurance	\$ 10.00
Outstanding Judgment Warrant (OJW)	\$ 30.00
Bench Warrant	\$ 50.00
Default Judgment	\$ 35.00
Deferred Judgment	\$ 50.00
Stay of Execution	\$ 10.00
Suspended Sentence	\$ 50.00
Guilty by Default Court Cost	\$ 35.00
Payment Plan Fee	\$ 10.00
<b><u>Jury</u></b>	
Jury Request Fee	\$ 25.00
Juror Fee ( Engaged on Jury)	\$ 6.00
Juror Fee (Attendant on Jury Panel)	\$ 3.00
<b><u>Failure to Pay</u></b>	
Failure to Pay (Late Fee Per Late Payment)	
Collection Fees	At Cost, Max 25.00% of Balance Due
<b><u>Photo Copies (Per One Sided Page)</u></b>	
Certified Copy of Case File	\$ 5.00
8 1/2" x 11" (Black & White Per Page)	\$ 0.25
8 1/2" x 11" (Color Per Page)	\$ 0.50
8 1/2" x 14" (Black & White Per Page)	\$ 0.35
8 1/2" x 14" (Color Per Page)	\$ 0.70
11" x 17" (Black & White Per Page)	\$ 0.50
11" x 17" (Color Per Page)	\$ 1.00
Returned Check Fee	\$ 25.00
Credit Card Convenience Fee	3.00%
<b><u>Penalties &amp; Violations</u></b>	
Class A Violation	up to \$2,650.00
Class B Violation	up to \$1,000.00
Non-Criminal	up to \$1,000.00
Contempt of Court	up to \$1,000.00



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## MUNICIPAL COURT

DESCRIPTION	FEE
Deposit	\$ 100.00
Transcription	At Cost



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## CODE ENFORCEMENT

DESCRIPTION	FEE
<b>Code Enforcement</b>	
Infraction 1	\$ 150.00
Infraction 2	\$ 300.00
Infraction 3	\$ 450.00
Minimum Fine	\$ 150.00
Maximum Fine	\$ 600.00
Remediation Cost	\$150/hour
<b>Abatement</b>	
Public Nuisance Abatements	Cost plus 20.00%
All Abatements except Noxious Weed	Cost plus 10.00%
Noxious Weed	Cost plus 20.00%



# TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

## LAND DEVELOPMENT

DESCRIPTION	FEE	DEPOSIT
<b>Major Subdivision</b>		
<i>* Includes: Residential, Commercial, PUD, Townhome</i>		
Sketch Plan	\$ 400.00	\$ 1,500.00
Preliminary Plat	\$ 550.00	\$ 3,000.00
Final Plat	\$ 450.00	\$ 2,000.00
<b>Minor Subdivision</b>		
Sketch / Preliminary	\$ 450.00	\$ 1,500.00
Final Plat	\$ 250.00	\$ 1,500.00
Re-Subdivision - Amendment - Modification - Vacation of Abandoned Subdivision	\$ 500.00	\$ 2,000.00
<b>Annexation</b>		
Less than 5 Acres	\$ 600.00	\$ 2,000.00
5 to 35 Acres	\$ 1,000.00	\$ 2,500.00
More than 35 Acres	\$ 1,500.00	\$ 2,500.00
Zoning or Rezoning	\$ 450.00	\$ 800.00
Amended Plat	\$ 300.00	\$ 800.00
Lot Line Adjustment	\$ 175.00	\$ 500.00
Lot Line Dissolution	\$ 175.00	\$ 500.00
Easement / Right-of-Way Vacation	\$ 300.00	\$ 500.00
Zoning Variance	\$ 200.00	\$ 400.00
Administrative Adjustment	\$ 200.00	\$ 400.00
<b>Special Use Review (SURs)</b>		
Residential	\$ 200.00	\$ 500.00
Commercial/Other	\$ 300.00	\$ 1,000.00
<b>Site Plan</b>		
Residential	\$ 200.00	\$ 500.00
Commercial	\$ 300.00	\$ 800.00
Temporary Use	\$ 100.00	N/A
Zoning Letter	\$ 50.00	N/A
Pre-Application Conference	N/A	N/A
Flood Hazard Development Permit	\$ 150.00	\$ 1,000.00
Appeals	Hourly***	\$ 500.00
Other Land Use	\$ 250.00	\$ 2,000.00
Water Shed Permit Fee	\$ 250.00	N/A
*** Shall be set upon evaluation of consultant time.		
Note: Applicant will enter into a Cost Reimbursement Agreement with the Town of Parachute to cover the costs of outside consulting; Planner, Engineer and / or Attorney. The billed amounts will credited against the deposit paid.		



## TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

### PERMITS

DESCRIPTION		FEE
The Plan Review Fee is required to be paid at submittal. The balance of the Permit Fees are collected upon issuance of the permit.		
<b>Instructions for calculating permit fees.</b>		
1. Determine the valuation (labor & materials)		
2. Using the total permit valuation, calculate the Permit Fee using the table below		
3. Calculate the Plan Review Fee (% of the permit fee for the appropriate work type: building, mechanical, etc)		
4. Calculate the use tax (50% of Total Valuation of the project X 3.75% use tax)		
<b>Building, Plumbing &amp; Mechanical (Based on Valuation)</b>		
1.00 - 500.00		\$ 23.50
500.01 - 2,000.00	<i>\$23.50 for the first \$500 plus \$3.05 for each additional \$100, or fraction thereof, and including \$2,000</i>	Additional per \$100 of Valuation \$ 3.05
2,000.01 - 25,000.00	<i>\$69.25 for the first \$2,000 plus \$14.00 for each additional \$1,000, or fraction thereof, and including \$25,000</i>	Additional per \$1,000 of Valuation \$ 14.00
25,000.01 - 50,000.00	<i>\$391.25 for the first \$25,000 plus \$10.10 for each additional \$1,000, or fraction thereof, and including \$50,000</i>	Additional per \$1,000 of Valuation \$ 10.10
50,000.01 - 100,000.00	<i>\$643.75 for the first \$50,000 plus \$7.00 for each additional \$1,000, or fraction thereof, and including \$100,000</i>	Additional per \$1,000 of Valuation \$ 7.00
100,000.01 - 500,000.00	<i>\$993.75 for the first \$100,000 plus \$5.60 for each additional \$1,000, or fraction thereof, and including \$500,000</i>	Additional per \$1,000 of Valuation \$ 5.60
500,000.01 - 1,000,000.00	<i>\$3,233.75 for the first \$500,000 plus \$4.75 for each additional \$1,000, or fraction thereof, and including \$1,000,000</i>	Additional per \$1,000 of Valuation \$ 4.75
1,000,000.01 - Up	<i>\$5,608.75 for the first \$2,000 plus \$3.15 for each additional \$1,000, or fraction thereof</i>	Additional per \$1,000 of Valuation \$ 3.15
<b>Plan Review and Permitting</b>		
Building	Percentage of Permit Fee	65.0%
Plumbing	Percentage of Permit Fee	65.0%
Mechanical	Percentage of Permit Fee	65.0%
Plumbing and Mechanical Permit (already reviewed with building permit)		\$ 125.00
<b>Inspections</b>		
Outside Normal Business Hours Minimum 2 hours		\$ 150.00 / Hour
Reinspection Fees (work not ready for inspection or called for corrections not made)		\$ 150.00 / Hour
Inspections for which no fee is specifically indicated		\$ 150.00 / Hour
Additional plan review required by changes, additions or revisions to or revisions to the approved plans Note: Fees to be charged directly to applicant		\$ 150.00 / Hour
<b>Sign Permit</b>		
Stationary Sign	\$30 plus 0.50 per sq ft	
Banner		\$ 10.00
Temporary		\$ 10.00
<b>Grading/Excavation Permit</b>		
Major-over 20,000 sq. ft or over 5,000 cu. Yards.		\$ 400.00
Minor-less than or equal to 20,000 sq ft or less than or equal to 5,000 cu. Yards.		\$ 250.00
Grading Plan Review		\$ 125.00 / Hour
<b>Right of Way Access, Construction Excavation, or Obstruction Permits</b>		
ROW Access, Construction, Excavation, or Obstruction Permit		\$ 250.00
Deposit		\$ 1,000.00
<b>Permit Fees: Other</b>		
Demolition		\$ 200.00
Fence		\$ 75.00
Re-roof - Residential		\$ 200.00
Re-roof - Commercial - Based on project valuation		\$ 400.00
Solar		\$ 200.00
Water Heater/Boiler - Replacement		\$ 75.00
Permanent Foundation		\$ 450.00 Plus valuation based fee
<b>Permit Fees: Elevators and Escalators</b>	Per State of Colorado Regulations	

**PERMITS**

DESCRIPTION	FEE
<b>Permit Refunds &amp; Violations:</b>	
<b>Refunds:</b> Building Official shall authorize the refunding of fees as follows:	
1. The full amount of any fee paid hereunder that was erroneously paid or collected.	
2. Not more than eighty percent (80%) of the permit fee paid when no work has been done under a permit issued in accordance with this Code.	
3. Not more than eighty percent (80%) of the plan review fee paid when an application for a permit for which a plan review has been paid is withdrawn or canceled before any plan review effort has been expended.	
<b>Violations:</b>	
Performing Work without first obtaining a building permit	Violation fee equal to the permit fee or \$100 whichever is gre
Persons who shall violate a provision of Code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter or repair mechanical work in violation of the approved construction documents or directive of the Code official, or of a permit or certificate issued under the provisions of this Code. Each day that a violation continues after due notice has been served shall be deemed a separate offense.	Class B Municipal Offense
<b>Expiration and Re-issue of Permits</b>	
1. Re-issued or new permit shall be one-half (1/2) of the permit fee of the original permit, provided no changes have been made or will be made in the original plans and specifications for such work, and further provided that such suspension or abandonment has not exceeded one (1) year.	
2. Expiration of Permit <ul style="list-style-type: none"> <li>a. Work must commence within 180 days of issuing of permit.</li> <li>b. Unless determined otherwise by the Building Official, because of the size or complexity of the project, each inspection must be completed within 180 days of the previously mandated inspection according to the following inspection:                             <ul style="list-style-type: none"> <li>i. Reinforcement in footings or structural (monolithic) slab.</li> <li>ii. Reinforcement in stem-wall or basement wall.</li> <li>iii. Wall and roof sheathing (as required by AHJ).</li> <li>iv. Framing (which implies that plumbing, electrical, and mechanical have already passed inspection at the time of the framing inspection).</li> <li>v. Insulation</li> <li>vi. Drywall or other interior wall coverings.</li> <li>vii. All final inspections.</li> </ul> </li> </ul>	



## TOWN OF PARACHUTE 2025 SCHEDULE OF FEES

### Transit Fares

DESCRIPTION			FEE
<b>Single Fare</b>			
	Battlement to Battlement	One Way	\$ 1.00
	Battlement to Town of Patachute	One Way	\$ 2.00
	Battlement to Rifle	One Way	\$ 4.00
	Town of Parachute to Town of Parachute	One Way	\$ 1.00
	Town of Parachute to Rifle	One Way	\$ 3.00
	Rifle to Rifle	One Way	\$ 2.00
<b>Monthly Pass</b>			
	Battlement to Battlement	Ulimited Rides for 30 full days	\$ 10.00
	Battlement to Town of Patachute	Ulimited Rides for 30 full days	\$ 20.00
	Battlement to Rifle	Ulimited Rides for 30 full days	\$ 60.00
	Town of Parachute to Town of Parachute	Ulimited Rides for 30 full days	\$ 10.00
	Town of Parachute to Rifle	Ulimited Rides for 30 full days	\$ 50.00
	Rifle to Rifle	Ulimited Rides for 30 full days	\$ 35.00
<b>Senior/Veteran Discount Single Fare</b>			
	Battlement to Battlement	One Way	\$ -
	Battlement to Town of Patachute	One Way	\$ 1.00
	Battlement to Rifle	One Way	\$ 2.00
	Town of Parachute to Town of Parachute	One Way	\$ -
	Town of Parachute to Rifle	One Way	\$ 2.00
	Rifle to Rifle	One Way	\$ 2.00
<b>Senior/Veteran Discount Monthly Pass</b>			
	Battlement to Battlement	Ulimited Rides for 30 full days	\$ -
	Battlement to Town of Patachute	Ulimited Rides for 30 full days	\$ 15.00
	Battlement to Rifle	Ulimited Rides for 30 full days	\$ 45.00
	Town of Parachute to Town of Parachute	Ulimited Rides for 30 full days	\$ -
	Town of Parachute to Rifle	Ulimited Rides for 30 full days	\$ 35.00
	Rifle to Rifle	Ulimited Rides for 30 full days	\$ 20.00
<b>10 Punch Pass</b>			
	Unrestricted (within normal bus route)	10 One Way Trips	\$ 30.00
<b>Kids</b>			
	6 and younger (Free)		\$ -



