

To access the Agenda and Backup Materials electronically, go to [the City of Grand Junction Website](#). To participate or watch the meeting virtually register for the [GoToWebinar](#).



**GRAND JUNCTION CITY COUNCIL
MONDAY, OCTOBER 14, 2024
WORKSHOP, 4:00 PM
FIRE DEPARTMENT TRAINING ROOM
625 UTE AVENUE**

1. Discussion Topics

- a. Presentation of the 2025 Recommended Budget to City Council-Workshop #2

2. City Council Communication

An unstructured time for Councilmembers to discuss current matters, share ideas for possible future consideration by Council, and provide information from board & commission participation.

3. Next Workshop Topics

4. Other Business

What is the purpose of a Workshop?

The purpose of the Workshop is to facilitate City Council discussion through analyzing information, studying issues, and clarifying problems. The less formal setting of the Workshop promotes conversation regarding items and topics that may be considered at a future City Council meeting.

How can I provide my input about a topic on tonight's Workshop agenda?

Individuals wishing to provide input about Workshop topics can:

1. Send input by emailing a City Council member ([Council email addresses](#)) or call one or more members of City Council (970-244-1504)
2. Provide information to the City Manager (citymanager@gjcity.org) for dissemination to the City Council. If your information is submitted prior to 3 p.m. on the date of the Workshop, copies will be provided to Council that evening. Information provided after 3 p.m. will be disseminated the next business day.

3. Attend a Regular Council Meeting (generally held the 1st and 3rd Wednesdays of each month at 5:30 p.m. at City Hall) and provide comments during "Public Comments."
-



Grand Junction City Council

Workshop Session

Item #1.a.

Meeting Date: October 14, 2024
Presented By: Andrea Phillips, Interim City Manager
Department: City Manager's Office
Submitted By: Jodi Welch, Interim Finance Director

Information

SUBJECT:

Presentation of the 2025 Recommended Budget to City Council-Workshop #2

EXECUTIVE SUMMARY:

The purpose of this item is for the presentation of the 2025 Recommended Budget. Please see the attached Transmittal Letter as well as other supporting budget documents.

BACKGROUND OR DETAILED INFORMATION:

The Interim City Manager will present the City of Grand Junction 2025 Recommended Budget which totals \$359.1 million. This is a \$36.6 million or 11.3% increase from the 2024 Adopted Budget. This increase is primarily driven by significant capital projects and debt service for new bond issuances supporting the construction of the CRC and the Persigo Wastewater Treatment Plant expansion and rehabilitation. Additionally, operational increases include wage and benefit adjustments to retain and attract talent, particularly within the Police and Fire Departments, as well as rising costs in fleet management and information technology.

Through staff's dedicated and collaborative efforts the 2025 Recommended Budget is balanced, with a modest General Fund surplus of \$95,265. The projected ending General Fund balance for 2025 is \$40.7 million, including a minimum reserve of \$27.7 million, internal loans totaling \$1 million, and \$12 million remaining for future needs and one-time funding. The 2025 Recommended Budget represents a thoughtful allocation of resources to meet the objectives outlined in the City's Comprehensive Plan and supports the City Council's strategic outcomes.

The presentation will include overviews of the following major operating departments: Police, Fire, General Services, Parks & Recreation, Engineering & Transportation, Community Development, and Water Utility.

The Budget documents for this workshop will be available online and include the following:

- 2025 Recommended Budget Transmittal Letter, which provides a detailed discussion of the components of the recommended budget as it aligns with the City Council's strategic outcomes, delivery of core services, and significant initiatives for 2025
- 2025 Recommended Budget Fund Balance Worksheet, which is a high-level summary of the recommended budget by fund and by expense classification and includes projected fund balances
- 2025 Recommended Budget Line Item Budget by Department, Fund, and Account Classification
- 2025 Recommended Budget Line Item Budget by Fund and Account Classification

The first budget workshop was held on September 30th when City Council heard from Economic Development and Lodging Share Partners. The 2025 Recommended Capital Budget was also presented and discussed.

The Persigo Joint Board Budget Meeting is also on October 14, 2024.

Upcoming Budget Workshop:

- October 28
 - Presentation of operating plans and budgets by Horizon Drive Business Improvement District, Downtown Business Improvement District, and Downtown Development Authority
 - Visit Grand Junction presentation of Operating Budget
 - Non-profit funding process discussion
 - Follow up from previous budget workshops
 - Council budget discussion
 - Additional workshops will be scheduled if needed

FISCAL IMPACT:

This item is for discussion.

SUGGESTED ACTION:

This item is for discussion.

Attachments

1. 2025 Recommended Budget Transmittal Letter
2. 2025 Recommended Budget Fund Balance Worksheet

3. 2025 Recommended Budget by Department, By Fund, By Classification
4. 2025 Recommended Budget By Fund, By Classification

October 14, 2024

To the Honorable Mayor Herman and Members of the City Council:

It is my pleasure to present the 2025 Recommended Budget for the City of Grand Junction. This budget is the highest expression of the City Council's policies and decision-making, reflecting the initiatives, investments, and services that you as elected officials and we as staff, provide to the community. The 2025 Recommended Budget totals \$359.1 million, an increase of \$36.6 million (11.3%) from the 2024 Adopted Budget of \$322.5 million. This increase is primarily driven by significant capital projects and debt service for new bond issuances supporting the construction of the CRC and the Persigo Wastewater Treatment Plant expansion and rehabilitation.

Additionally, operational increases include wage and benefit adjustments to retain and attract talent, particularly within our Police and Fire Departments, as well as rising costs in fleet management and information technology.

Balancing the budget this year was particularly challenging, as ongoing resources are barely sufficient to meet the costs of delivering core services to the community. Key cost drivers, such as labor and benefits, operations, internal support services (e.g., fleet, information technology), capital maintenance, and debt service, have increased at an average rate of 7% per year since 2018. New initiatives, especially in housing, sustainability, and mobility, further contribute to the budgetary pressure, as those do not have corresponding revenue streams. Some of these initiatives have been funded through one-time sources such as ARPA funds, grants, and property sales, but such resources are becoming scarcer.

In the 2025 budget, operational funding for housing, sustainability and mobility initiatives are included in the General Fund, with specific projects and services for housing and the unhoused being supported by the 0.75% sales tax fund. To achieve a balanced budget, there were difficult decisions, including reducing proposed departmental expenditures, limiting new positions, removing previously authorized (early hire) positions, cutting operating capital, and scaling back non-profit funding.

Through staff's dedicated and collaborative efforts the 2025 Recommended Budget is balanced, with a modest General Fund surplus of \$95,265. The projected ending General Fund balance for 2025 is \$40.7 million, including a minimum reserve of \$27.7 million, internal loans totaling \$1 million, and \$12 million remaining for future needs and one-time funding. The 2025 Recommended Budget represents a thoughtful allocation of resources to meet the objectives outlined in the City's Comprehensive Plan and supports the City Council's strategic outcomes.

The City continues to proudly serve the community by delivering essential services in public safety, engineering, transportation, parks, recreation, community development, and utilities. While the City will face tough decisions in the future to ensure that core services remain sustainable, the City's near-term financial position is solid. This budget reflects a financial plan that aligns with the long-term strategic vision of the City Council and positions the City well to meet the needs of the community in 2025 and beyond.

Budget Development Process

The development of the 2025 Recommended Budget is an eight-month-long, collaborative process involving all City Departments and over 30 employees, contributing a total of more than 3,000 hours of staff time. This extensive effort begins with evaluating the local economy, market conditions, and emerging trends, which are used to develop revenue forecast models that serve as the foundation for budget development. While the City Council and staff receive community input throughout the year, staff also hosts dedicated community events during the same time period, offering additional opportunities for public engagement.

Throughout the process, staff develops labor, operating, and capital budgets, culminating in a detailed, line-item review of each department's budget by the Interim City Manager and an internal review team. To ensure transparency and thoroughness, three budget workshops are scheduled with City Council, and detailed budget documents are provided for each workshop. These documents are also made available to the public online.

City Council authorizes the annual budget through the appropriation of funds at the fund level. A key supporting document, the Fund Balance Worksheet, outlines the City's total budget and the allocation of funds. The 2025 Recommended Budget of \$359.1 million includes internal service operations—such as Information Technology, Fleet, Insurance, and Facilities—within each department's expenses. As part of the adoption process, two public presentations and hearings are held to allow for community input.

Revenue Indicators

Prior to the COVID-19 pandemic, Grand Junction's economy experienced notable growth, marked by increased commerce and a diversified industrial base. Low unemployment rates, job creation, and a growing labor force had driven up wages and spending, fueling economic activity, until March 2020. Through strategic public-public and public-private partnerships, the City made significant investments to strengthen its regional, state, and national presence, which helped mitigate the economic downturn brought on by the pandemic in 2020.

In 2021 and 2022, the City saw a strong recovery, with significant growth in retail activity, as well as robust job and real estate markets; however, federal economic policies have tempered the pace of growth in the local economy in 2023, with consumer spending expected to grow at a more modest rate in 2024 and continue with moderate increases into 2025.

Despite these challenges, the City remains well-positioned for economic health. Investments in the community are expected to support future population growth, continued residential development, and retail growth. Other key drivers include the ongoing expansion of the Colorado Mesa University campus, private development along the riverfront, and continued efforts to diversify the local economy.

Growth & Demographics

According to the Colorado State Demography Office, the current population of the City of Grand Junction is estimated at 67,601. The City's current growth rate of approximately 1.78% exceeds the State Demographer's projection of an average growth rate of 1.08% for the current decade. If future growth aligns with the state's estimate, the City is expected to reach approximately 75,000 by 2030. Since 1970, the City's population has more than tripled, and at the current growth rate, it is projected to reach 100,000 residents by 2050. Mesa County, with a population estimated at 158,534 in 2024 (up from

155,703 in 2023), is expected to grow to 236,000 by 2050. Notably, 78% of Mesa County’s population growth between 2010 and 2020 occurred in the City of Grand Junction.

Demographic Trends:

- **Home Prices:** Home prices continued to rise in 2024, though at a much slower pace compared to the past decade, largely due to higher interest rates. The median home price increased by 5.69%, reaching \$438,317 from Q2 2023 to Q2 2024.
- **Building Permits:** Total building permits remained steady between 2023 and 2024, maintaining historically high levels. After nearly two years of decline, Single Family Home permits have increased by 46.98% compared to 2023.
- **Population Growth:** The region is experiencing fewer births and an increase in deaths, leading to more deaths than births in Mesa County.
- **Aging Population:** While Mesa County’s population remains relatively young, it is aging. This shift is influencing consumer preferences, housing demands, and increasing service needs.
- **Migration Trends:** Migration into Colorado is slowing. Mesa County has seen out-migration among age groups 5-14 and 20-29, while it attracts significantly more individuals aged 50+ compared to the state overall.
- **Employment Sectors:** Between 2019 and 2022, the fastest-growing employment sectors in Mesa County were Retail Trade and Education, both of which are predominantly low-wage. The largest job growth occurred in Health Care and Social Assistance, followed by Public Administration and Transportation and Warehousing.
- **Statewide Job Competitiveness:** Colorado’s job market is growing but at a slower rate, making the state less competitive for job creation.
- **Racial and Ethnic Diversity:** The region continues to see increasing racial and ethnic diversity.
- **Urban Growth:** Grand Junction is growing at a faster rate than the rest of Mesa County, increasing its share of the county’s total population.

Taxes, Fees, & Rate Revenue

Sales and use tax revenues are the primary sources of funding for general government operations and capital projects. Most of this revenue is generated by the City’s 3.39% sales and use tax. This tax rate is allocated as follows: 2% for General Fund operations, 0.75% for general government capital, economic development, and other uses, 0.5% restricted for police and fire service expansion, and 0.14% restricted for the construction, debt service, and operation of the Community Recreation Center.

For 2024, staff budgeted a 2% increase in sales tax revenues, but actual collections are currently exceeding projections by 3.5% to 4%. Given the anticipated moderate growth in 2025, a conservative 3% increase in sales tax revenue has been budgeted.

In November 2017, Mesa County voters approved a 0.37% sales tax increase dedicated to public safety. Of this tax, the City receives 6.97%, with Mesa County receiving 84%, and the remaining 16% shared among other public safety agencies. The City expects to receive approximately \$934,000 from this tax in 2025, which helps cover a portion of the City's Police and Fire Departments' Communication Center costs. The City's share of this tax covers about 26% of these costs, whereas other agencies receive full funding of their communication center costs and additional funds for other public safety needs.

Lodging tax revenues are the primary funding source for Visit Grand Junction, which receives 4.25% of the total 6% lodging tax. The lodging industry, significantly impacted by pandemic restrictions, has shown strong recovery. Visit Grand Junction continues to leverage high consumer intent to travel by employing data-driven marketing strategies, resulting in more effective marketing decisions and a science-based approach to destination management. This strategy has proven successful in driving new tourism revenue and supporting the ongoing recovery of local stakeholders. The economic recovery of Grand Junction's hotels and tourism sector gained considerable momentum in 2021 and 2022 and continued in 2023. With an estimated 6% growth in lodging revenues in 2024, staff has projected a similar 6% increase for 2025.

Following the April 2021 vote approving the retail sale of cannabis in the City of Grand Junction, the City Council enacted a 6% special sales tax on cannabis in 2022. While retail sales were initially expected to begin in early 2023, delays in opening for several of the ten licensed businesses resulted in only two months of revenue for that year. In 2024, staff projects cannabis sales will generate approximately \$1.3 million. Given the industry's evolving nature, staff is conservatively budgeting for flat revenue in 2025. This revenue is restricted for use in the priorities outlined in the Parks and Recreation Open Space Plan. In addition, the City will receive the regular 3.39% City sales tax on all cannabis retail sales.

All City rates, fees, and charges are based on a set of philosophies that consider factors such as community benefit, cost recovery models, market comparisons, and legal guidelines. Water and sewer rates, for example, are determined through rate studies and long-term financial plans. The 2025 budget includes modest fee increases for pool admissions, facility fees, development applications, and permits. These adjustments are necessary to keep pace with the costs of providing these services and programs. Ambulance service fees from the Fire Department are proposed to increase by 5%, while fire prevention fees will remain unchanged. Ambulance transport fees are based on the Healthcare Consumer Price Index, which saw a 4.66% increase in 2024, with a 5% increase assumed for 2025.

Pursuant to Ordinance No. 4878, the Transportation Capacity Fees (TCP) and the Parks, Fire, and Police impact fees are adjusted annually based on inflation. For 2025, the TCP fee inflation is calculated using the 10-year average of the Colorado Department of Transportation Construction Cost Index, resulting in a 7.04% increase. Parks, Fire, and Police impact fees are based on the Engineering News Record's Construction Cost Index, resulting in a 2.7% increase. For a single-family home (1,650 to 2,299 square feet), the TCP fee will increase by \$404, while Parks, Fire, and Police impact fees will rise by \$39, \$22, and \$10, respectively, in 2025.

In the City's Enterprise Funds, the following increases are recommended: after implementing a water rate structure to promote water conservation in 2024, all water rates will rise by 8% in 2025, equating to a \$1.44 monthly increase for minimum water consumption. A 3% increase in connection fees is recommended for all water meters. Additionally, a 5.5% rate increase is proposed for Ridges Irrigation, affecting residential, commercial, and Redlands Mesa Golf Course users. Gray water control program permit fees will remain unchanged, ranging from \$50 for single-family outdoor irrigation uses to \$400 for

non-single-family, indoor toilet/urinal flushing, and outdoor irrigation uses. Based on the recently completed rate study, sewer and industrial pretreatment rates will increase by 6%, with no changes to the plant investment fee for a single-family home in 2025.

In 2022, the City brought its recycling operations in-house and has since focused on enhancing and expanding these services. The first phase of a new curbside recycling and yard waste program began in 2023, with additional areas added in 2024.

As part of this initiative, the City is adjusting trash service rates to encourage recycling. Starting in 2025, monthly rates for combination trash and recycling will increase as follows: for a 96-gallon trash container will increase to \$33 (\$5 increase), a 64-gallon container to \$20 (\$2.50 increase), and a 48-gallon container to \$15 (\$2.50 increase). For customers not yet eligible for the curbside recycling program, rates will rise to \$17 for a 64-gallon container (\$1.75 increase) and \$25 for a 96-gallon container (\$2.25 increase). These adjustments will help cover rising collection and landfill costs, ensuring the program's long-term sustainability.

It is recommended to increase golf course rates to effectively manage rising operational costs while simultaneously remaining competitive within the local and regional golfing market.

The City's parking system includes 2- and 4-hour meters (short-term), 10-hour meters (long-term), monthly on-street parking permits, and garage leases. The system, designed in coordination with compliance efforts, aims to provide affordable, convenient, and accessible parking for downtown visitors and employees. Meter rates will not increase in 2025; however, enforcement time will be extended until 6pm (8am to 6pm). It is recommended to raise downtown parking permits to \$40, and the Rood Avenue Parking Garage leases for uncovered spaces to \$45 to approximate market value of the permits. No changes to parking fines are recommended for 2025.

Budgeting for Strategic Outcomes

The 2025 Recommended Budget has been developed to support City Council's strategic outcomes, ensuring that financial resources are aligned with the community's vision and priorities, and effectively guiding spending decisions. This budget is structured to ensure that each dollar contributes to building a safer, more connected, vibrant, and inclusive city.

PLACEMAKING:

The 2025 Recommended Budget allocates funds for projects that enhance the City's physical spaces, such as bike and pedestrian infrastructure, street maintenance, and park improvements. These projects are vital to creating spaces where residents can live, work, and enjoy recreational activities. Focusing on connectivity, funds are designated for transportation and public space improvements to encourage multi-use environments, ensuring seamless movement across the community.

SAFE & HEALTHY:

The 2025 Recommended Budget allocates funds for significant investments in police, fire, and emergency services to maintain high standards of safety. This includes funding for personnel retention, recruitment and the expansion of emergency services to meet growing community needs within budget constraints. Public health initiatives that ensure the community has access to clean water, safe streets, and services like emergency medical care are also prioritized in the budget.

THRIVING & VIBRANT:

The 2025 Recommended Budget allocates resources to initiatives that promote economic vitality, such as supporting local businesses, fostering innovation, and investing in infrastructure that attracts new industries. Funding for programs and partnerships that help create a dynamic workforce, offer training opportunities and support economic growth help further contribute to this outcome.

WELCOMING, LIVABLE, AND ENGAGING:

The 2025 Recommended Budget provides funding to the Communications and Engagement Department to ensure that residents are well-informed and have opportunities to participate in local government decision-making through outreach events, forums, and public meetings. This budget works to ensure accessibility for all, by allocating resources for translated materials, ADA-compliant infrastructure, and programs that engage underrepresented groups.

RESOURCE STEWARDSHIP:

This 2025 Recommended Budget provides funding to focus on managing resources wisely, including water conservation programs, sustainable waste management, and energy-efficient upgrades to City facilities. These efforts reflect a commitment to balancing growth with environmental responsibility.

Fiscal Responsibility: The budget prioritizes capital projects based on long-term community needs, ensuring that core services like transportation, utilities, and infrastructure are adequately maintained while keeping fiscal sustainability at the forefront.

In essence, a budget structured around council's strategic outcomes ensures that all resources are allocated in a way that contributes to the long-term well-being, safety, and vibrancy of the community. It emphasizes sustainability, inclusivity, and economic growth while ensuring fiscal responsibility and prioritizing projects that address both immediate and future community needs

Department Highlights

COMMUNITY DEVELOPMENT

Two of the core services provided by the Community Development Department is long range and current planning. The City has been actively updating and establishing its long-range planning documents and will move its focus towards implementation in this budget year. Current planning consumes the most significant part of the Department's budget, primarily labor, and the Department will continue to support the growth and development of the community through plan review and permitting. Work commenced in 2024 to assess planning process improvements will be completed in the first quarter of 2025 with implementation to follow.

Staff within the Department also support its CDBG program as well as various historic preservation efforts. Work to support a structural assessment of the City's Plaza Urrutia (fronton), a structure recently designated as a historic site on the Colorado Register of Historic Properties, as well as the City's Historic Water Plant. Work will also continue to support the efforts of private property owners such as the historic Train Depot that desire to preserve their historic properties.

The Department also provides leadership within the community on housing and the unhoused, sustainability, and mobility as discussed in the 2025 Focus Areas.

ENGINEERING AND TRANSPORTATION

The main focus of the Engineering and Transportation Department is planning, designing, and managing City projects that result in significant capital investment in this community. Under the leadership of this Department the City will continue to expand transportation capacity with \$27.5 million in projects. In addition to adding and expanding existing infrastructure this Department is responsible for administering the Pavement Condition Index (PCI) program that regularly assesses street condition and plans for annual street maintenance, a key component of the capital improvement program. Maintaining a good PCI allows the City to perform more frequent, cost-effective maintenance, such as chip seals and overlay projects, which reduces the need for expensive reconstructions.

In 2023, the City adopted its first Bike and Pedestrian Plan, guiding and prioritizing improvements to the transportation network. Public feedback revealed strong community support for expanding bicycling and walking infrastructure, such as the recent addition of buffered bike lanes on 1st Street, Main Street, and Redlands Parkway. In 2025, the City plans to continue enhancing safety by using green paint and thermoplastic on bike lanes to increase visibility. Staff will also evaluate and adjust the interim measures implemented in 2024 on 4th and 5th Streets and prepare for permanent improvements. In line with these efforts, the City remains focused on fiscal responsibility while ensuring existing infrastructure is well-maintained. The 2025 budget includes \$420,000 for curb, gutter, and sidewalk replacements.

In recent years, City Council has allocated a portion of Community Development Block Grant (CDBG) funds toward sidewalk improvements, particularly along key routes near schools and neighborhoods. In 2025, funding for \$200,000 is included for new curb, gutter, and sidewalk construction along Hermosa Street and Ella Street, providing safer pedestrian access where facilities currently do not exist.

GENERAL SERVICES

General Services is a diverse department responsible for two internal service functions (fleet and facilities), three enterprise/business operations (golf, parking, solid waste/recycling, and street and stormwater operations).

One of the City's core functions is the maintenance of its street infrastructure, and the General Services Department plays a key role. This Department is responsible for the crack fill and chipseal program which is self-performed by City crews with a budget of \$1.3 million in materials in 2025.

Solid waste and recycling play a critical role in meeting the community's trash and waste diversion needs. In 2022, the City brought its recycling operations in-house and has since focused on enhancing and expanding these services. The first phase of a new curbside recycling and yard waste program began in 2023, with additional areas added in 2024. The existing recycling operation is funded within the 2025 budget by setting rates that incentivize residents to recycle more and reduce waste. The City continues to evaluate the potential of a Materials Recycling Facility (MRF). Because this project is still in the feasibility and evaluation stage, any capital expenditure or funding associated with a future MRF is not included in the 2025 Recommended Budget.

Through the two City-owned golf courses, General Services will continue to provide the Grand Junction area the opportunity to play golf on high-quality, well-maintained courses at an affordable rate. In 2025 the renovation of the Lincoln Park driving range will be completed, capping a multi-year project to improve customer experience.

Following the installation of new street meters and kiosk-style systems in downtown parking lots, the Parking division will focus on education and outreach for the new technology, as well as expanded enforcement hours in 2025.

PARKS AND RECREATION

In 2025, Parks and Recreation services will expand with the maintenance of new facilities like Dos Rios Park, the F ½ parkway landscape, and Fire Stations 7 and 8. The Department expects over 198,000 program participant visits, with continued indirect use from schools, universities, and youth programs. Recent capital improvements, such as the Stadium Renovation and expansions at Canyon View and Lincoln Park, continue to serve more residents.

Upcoming projects include the Emerson Skate Park opening in late 2024 and the Whitman Park renovation's initial phase in 2025. Lincoln Park Pool repairs are projected to reduce water use by one-third.

The CRC at Matchett Park, the largest capital project in Department history, is projected to spend \$56 million on construction in 2025, addressing service gaps in the community. Forestry efforts will be strengthened with expanded tree services to combat pests, while the goat grazing program will grow to manage invasive weeds and reduce fire risk.

POLICE

The 2025 Recommended Budget, like in 2024, focuses on retaining highly skilled officers, recruiting lateral hires, and addressing staffing shortages to enhance public safety services. The Department aims to reduce turnover, retain expertise, and attract new talent by offering competitive compensation and career development opportunities.

This year's budget will also support outreach efforts to recruit lateral officers, whose experience will allow them to integrate quickly and strengthen operations. Since its inception in 2022, the Advanced Real-Time Information Center (ARTIC) has significantly contributed to community safety. In 2025, funding will expand ARTIC's camera network, support software systems, and enhance data analysis capabilities, benefiting over 1,000 cases, including serious crimes.

In 2025, the Department will assume animal services, a transition made necessary by Mesa County discontinuing service to City residents. Budget allocations will provide for staff, vehicles, and 24/7 services. Estimated start up costs are \$235,000 with \$630,000 ongoing annual expenses. Furthermore, investments will modernize the outdated 911 phone system at the Grand Junction Regional Communication Center, ensuring it meets evolving technological needs.

FIRE

The Fire Department will welcome new leadership in 2025 as a new chief establishes their vision and priorities. This transition aligns with the creation of a new strategic plan, which will guide the Department through 2029.

Construction of Fire Station 7 will be completed mid-year, and the Department will explore options to staff the station, including application of a FEMA SAFER grant. Pay plan adjustments approved in 2024 will take effect in 2025, supporting recruitment and retention of staff in a competitive market.

With a continuing increase in service calls especially EMS, the Department will continue deploying ambulances strategically. In 2025, six employees will undergo paramedic training, bringing the Department closer to its goal of the number of certified paramedics.

Partnerships with local and federal agencies will enhance safety through the adoption of the latest edition of fire and building codes and mitigating wildfire risks. Additionally, the Department will host a recruit academy to fill new and future vacancies and continue supporting staff through advanced training programs.

In 2025, the Department will partner with the Colorado Smoke Diver Association to host its first training program in Colorado, attracting firefighters and instructors from across the country.

UTILITIES

The Utilities Department is committed to providing essential water and wastewater services to protect public health and the environment. These services include delivering high-quality drinking and irrigation water, as well as collecting and treating wastewater. The Department is divided into the Water Services Division, responsible for water supply, treatment, and distribution, and the Wastewater Services Division, which handles wastewater collection, treatment, and environmental laboratory operations.

The 2025 budget prioritizes maintaining critical services through infrastructure management and expanding assets to meet future growth. Rising prices for materials, equipment, and chemicals are expected to increase costs. The Water Services Division's budget includes special projects such as updating the Risk and Resiliency Plan, participating in wildfire preparedness to protect the watershed, and replacing lead service lines. Additionally, water conservation programs will continue to ensure long-term sustainability.

For the Wastewater Services Division, the budget addresses reliability improvements and compliance with regulations through initiatives like biosolids hauling contracts, SCADA support, plant optimization studies, and water quality monitoring. Despite rising costs, efforts to promote electronic billing will help reduce handling expenses.

The Utilities Department remains dedicated to delivering high-quality, reliable, and affordable services to the community.

VISIT GRAND JUNCTION

Visit Grand Junction, the City's Destination Marketing Organization (DMO), strengthens the City's brand by promoting it as a desirable destination while enhancing its image as a great place to live and work. By driving travel and tourism, the DMO supports a sustainable and diverse economy that benefits local

businesses and improves residents' quality of life. In 2022, tourism generated \$339.5 million in direct visitor spending, \$49.7 million in state and local taxes, and sustained 4,597 jobs, according to the Economic Impact of Tourism Study by Tourism Economics.

For 2025, Visit Grand Junction's marketing strategies will engage with multiple ad tech companies to triangulate data and ensure data-driven, unbiased, and effective campaigns. Visit Grand Junction supports efforts to expand leisure and business air travel through data-sharing with the Grand Junction Regional Airport and Air Service Alliance. The Event Partnership Program will continue promoting regional events through destination marketing brand promotion, while partnerships with local organizations and regional entities, like the Colorado Tourism Office and Colorado Mesa University, remain a focus.

Visit Grand Junction also works closely with City Departments, supporting public projects such as a branded wrap for public restrooms and contributing to multi-modal and sustainability initiatives overseen by the Community Development Department. The Department provides data to developers and investors to assist in assessing business opportunities and actively pitches stories to press outlets to promote Grand Junction as a strategic business destination.

Advocating for responsible recreation, Visit Grand Junction promotes Leave No Trace principles and supports sustainable tourism through collaborations with public land agencies and participation in the Colorado Destination Stewardship Program. Three public eNewsletters will be distributed monthly to maintain transparency and showcase the Department's efforts.

2025 Focus Areas

Throughout the development of the 2025 Recommended Budget, Departments discuss their plans and project priorities for the upcoming year in alignment with City Council's strategic outcomes. During this process, key focus areas emerge that help to contextualize budget priorities. In 2025, four primary focus areas emerged that reflect major spending priorities. These focus areas demonstrate the City's commitment to continuing to build on successes in previous years and lay the groundwork for addressing the community's highest priorities into the future.

BALANCING RESOURCES AND CAPACITY

Operations across the City continue to face rising costs due to persistent inflation, which has driven up the prices of materials and services and caused delays in acquiring essential equipment and vehicles. In response, the City has adopted a conservative approach to revenue forecasts, closely monitoring local, state, and national economic trends. Over the past 18 months, interest rates have surged significantly as the U.S. Federal Reserve has aggressively worked to control inflation, resulting in higher borrowing costs for both consumers and businesses.

In addition to these economic challenges, there has been a marked increase in the demand for City services. Over recent years, the City has introduced new programs to address critical issues such as housing, homelessness, sustainability, and mobility. However, these new initiatives lack a dedicated, sustainable revenue source and, as a result, compete with core services for the allocation of limited resources. This creates a delicate balancing act, as the City must ensure that essential services, such as public safety, transportation, and infrastructure maintenance, remain adequately funded while addressing resource availability and staff capacity.

The 2025 Recommended Budget reflects this challenge, requiring careful prioritization of both immediate and long-term community needs. The high-priority projects identified in the budget will focus on enhancing the transportation network, improving parks, expanding recreational amenities, upgrading utility infrastructure, and maintaining the City's critical facilities and infrastructure.

INVESTING IN SUSTAINABILITY AND MOBILITY

Guiding Sustainability and Mobility efforts in 2025 are community-informed, data-driven plans. Over the past two years, staff completed work, leading to the City Council's adoption of the Pedestrian & Bicycle Plan (PBP), Electric Vehicle (EV) Readiness Plan, and the Sustainability and Adaptation Plan (SAP). In coordination with these documents, the City was awarded a Leadership in Energy and Environmental Design (LEED) for Cities Silver Certification to effectively measure and document current sustainability initiatives. The City has additionally applied for a Silver recognition from the League of American Bicyclists. Sustainability staff will continue to partner collaboratively to implement the EV Readiness Plan and SAP, particularly in the realm of public education. This includes private-sector EV charging station installation education, backyard composting, training on building "above-code", extreme heat preparedness, and more. Staff will also continue to improve and update data collection and monitoring, including a 2023 GHG emissions inventory.

The City will also consider establishing a council-appointed Sustainability Advisory Board, an implementation strategy within the SAP from which the City's residents could help guide strategic implementation of the SAP, and further, ensuring near-term strategies reflect evolving community values.

Mobility staff continue to progress the PBP, with particular efforts on roadway retrofits and trail plans to improve safety outcomes while developing a more complete network; continuing to support lower-cost and lower-impact transportation options; and outreach and education to grow adoption. Additionally, staff are focusing on accessibility, wayfinding, and establishing solid baselines for measuring progress and better anticipating costs.

These investments underscore the commitment to Sustainability and adapting to a changing environment, as well as Mobility, safety, and freedom of choice.

ALLOCATING RESOURCES TO HOUSING

The lack of affordable housing continues to be a major challenge, contributing to a growing unhoused population. Addressing these issues requires both substantial investment and collaboration with community partners. In 2025, the City will focus on implementation of its updated Housing Strategy (currently pending adoption) and Unhoused Strategy that was adopted in mid-2024.

The City will focus on expanding affordable housing through its adopted strategies, exploring opportunities such as land and building acquisition, hotel conversion, and programmatic support for both rental and home-ownership needs. Efforts to incentivize private development will continue, including the ADU incentive program and newly adopted Affordable Housing Production Incentive. The City has committed to meeting the State's Prop 123 requirements, aiming to increase affordable housing by 3% annually over the next three years. Staff will aggressively pursue funding opportunities through Prop 123, state grants, and Private Activity Bond allocations to boost housing production.

To address houselessness, the City will work with local partner organization and community groups to implement the community-wide Unhoused Needs Assessment and support the Neighbor-to-Neighbor Referral Program, which involves housing staff, Community Resource Officers, mental health professionals, and local nonprofits working directly with people experiencing houselessness. The City will also collaborate with the municipal court to provide housing referrals instead of fines for trespassing offenses and continue educating the community through partnerships with local and state agencies dedicated to reducing houselessness.

INVESTING IN EMPLOYEE RETENTION AND ATTRACTION

As the City continues to grow, so does its focus on cultivating and supporting a talented workforce. In 2025, the City will build on previous initiatives by strengthening its commitment to employee development, engagement, and competitive compensation, ensuring the ability to attract and retain top talent. Below is an overview of the key areas of investment.

The 2025 Recommended Budget includes a 3% step increase for all employees, underscoring the City's ongoing efforts to provide incremental pay growth. Despite this, significant challenges persist in attracting and retaining talent due to pay competitiveness. The last Classification and Compensation Study was conducted in 2012, and the job market has shifted considerably since then. As a result, there has been an increase in employee departures due to pay concerns, and recruitment has become more challenging across multiple departments.

To address these issues, the 2025 Recommended Budget includes funding for a comprehensive Classification and Compensation Study. This study will allow a comprehensive assessment current pay structures and ensure the City's pay plan remains competitive and fair across the organization.

For sworn Police staff, targeted pay adjustments have been made to align compensation with statewide standards, supporting efforts to retain experienced officers and attract lateral hires. In the Fire Department, the pay structure has been reconfigured to offer more competitive wages at each rank, ensuring both recruitment and retention of firefighters and paramedics.

The 2025 Recommended Budget reflects the City's ongoing need to expand the workforce to meet the demands of a growing community, particularly in public safety. The 2025 Recommended Budget, despite our efforts, does not include funding for 14 sworn Police Department positions and 18 sworn Fire Department positions. Additionally, 25 positions across departments remain unfunded, further underscoring the challenges of balancing staffing needs with budget constraints.

To address growing service demands, maintain operational efficiencies, and uphold the City's commitment to high-quality services, strategic workforce additions were made. The City began the year with 860 authorized positions, and in response to changing demands in both external and internal service delivery, City management worked closely with department directors to prioritize existing labor resources. As a result, seven full-time positions were added in 2024, including an Assistant City Attorney, a Sustainability Specialist, three positions within Engineering & Transportation to support the increased capital project workload, and two roles within the Water Utility.

Looking ahead, the 2025 Recommended Budget includes thirteen new positions. These additions comprise a Deputy City Manager, three firefighters (with one assistant position removed for a net increase of two), two automotive roles in Fleet, four positions to support the startup of the Community Recreation Center, two positions for the new Animal Services Unit, and two supervisory roles within the Water and Sewer Utilities. With these additions, the total number of authorized positions in 2025 will reach 880.

While these additions represent progress in meeting the City's growing workforce needs, we recognize that not all critical positions were able to be funded in 2025. The City remains committed to addressing these gaps through long-term strategic planning and will prioritize filling these roles as financial resources become available.

In 2024, the City successfully transitioned to a self-insured medical plan, providing greater control over healthcare costs and enabling customized benefits tailored to employee needs. This shift continues to allow the City to manage costs more efficiently while maintaining comprehensive coverage for employees.

Under the self-insured model, the City pays only for actual healthcare claims, avoiding the profit margins associated with fully insured plans. Additionally, the City's prescription drug management program is projected to generate over \$500,000 in rebates in 2025, further controlling costs.

While medical premiums are increasing by 15% in 2025, a cost shift from a 78% to an 80% employer contribution has helped limit the increase to just 8% for employees. Had the City remained fully insured, it is likely that premiums would have increased by 25%. The City's decision to self-insure continues to mitigate rising healthcare costs while allowing building a target reserve for long-term stability.

The Sage Health and Wellness Clinic continues to be a cornerstone of employee health services, offering high engagement, particularly for employees managing chronic conditions like hypertension, obesity/diabetes, musculoskeletal (MSK) issues, and mental health concerns.

To meet increasing demand, physical therapy services will transition from a part-time to a full-time model in 2025.

Behavioral health services will also be expanded to provide specialized care for depression, anxiety, and substance use disorders, ensuring that employees have access to comprehensive mental health support.

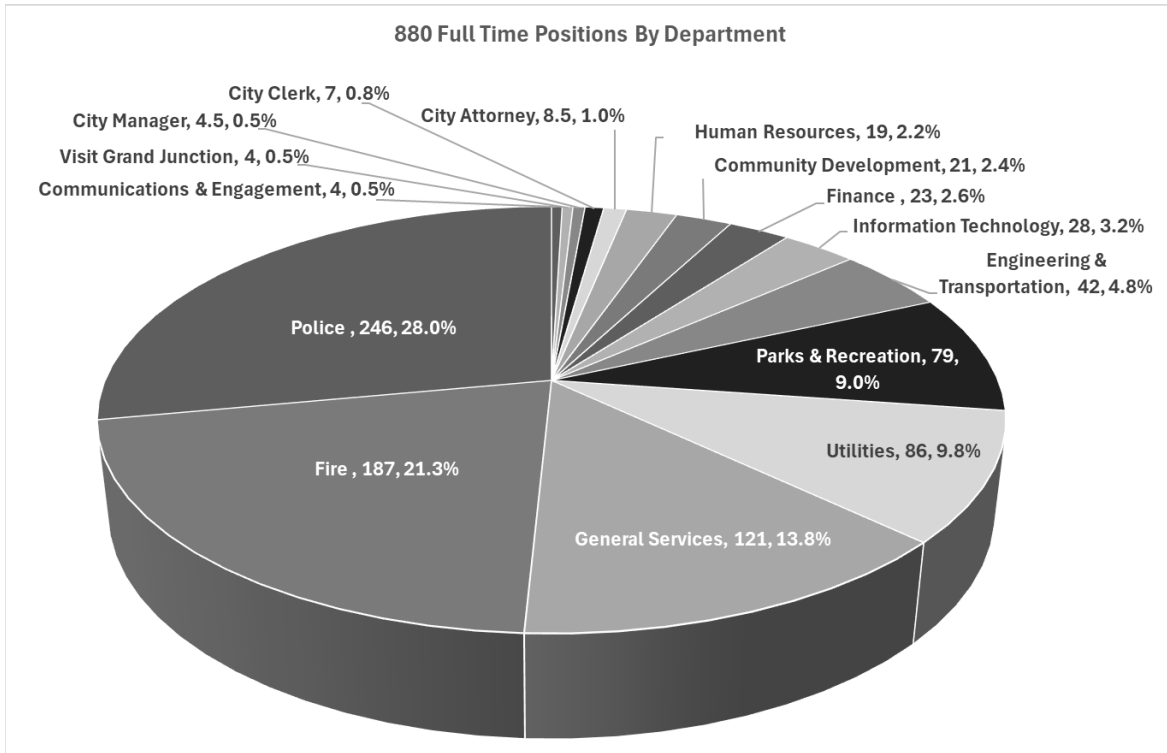
Complementing the clinic, the City's Wellness Program remains a popular benefit, with over 70% of employees participating in challenges focused on six key areas of well-being: physical, financial, career, social, overall well-being, and mental health. Through a combination of online platforms, in-person classes, and webinars, the program fosters a positive workplace culture by supporting employee health and well-being.

The 2025 Recommended Budget continues to prioritize employee safety and risk management through targeted investments in training, inspections, and proactive hazard mitigation. With the expansion of the Risk and Safety teams, workplace injuries and property damage have been reduced, which has led to improvements in the experience modification (e-mod) ratings which directly impact the cost of insurance.

In 2025, the Property/Casualty e-mod is projected to improve to 0.954, and the Workers' Compensation e-mod is expected to decrease to 1.131. These improvements, along with regular inspections to identify and address hazardous conditions and passing scores on the City's annual safety training and inspection audits, have resulted in over \$400,000 in insurance premium savings for the year. By maintaining high safety standards and proactively addressing risks, the City continues to improve the safety of employees and the work environment.

Financial Overview

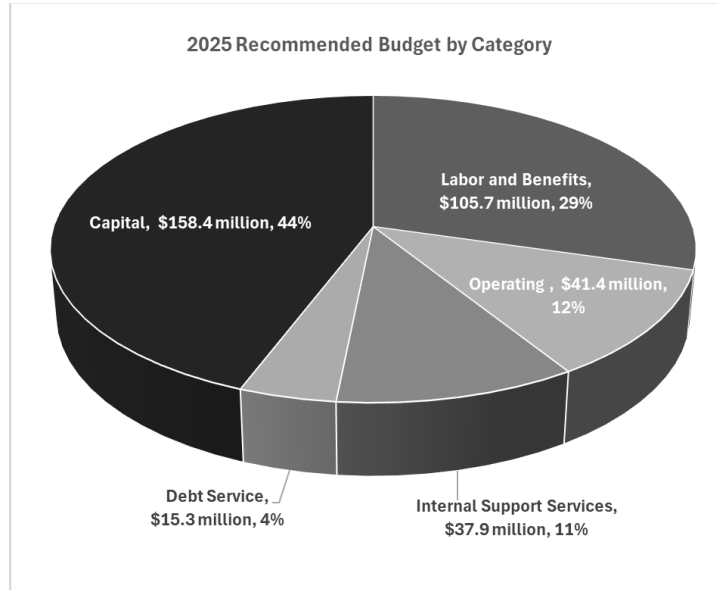
The total 2025 Recommended Budget for all funds is \$359.1 million. This recommended budget continues to deliver excellent service to the community, prioritizing core services while funding new programs and initiatives. The following charts depict in graph form the key components of the budget.



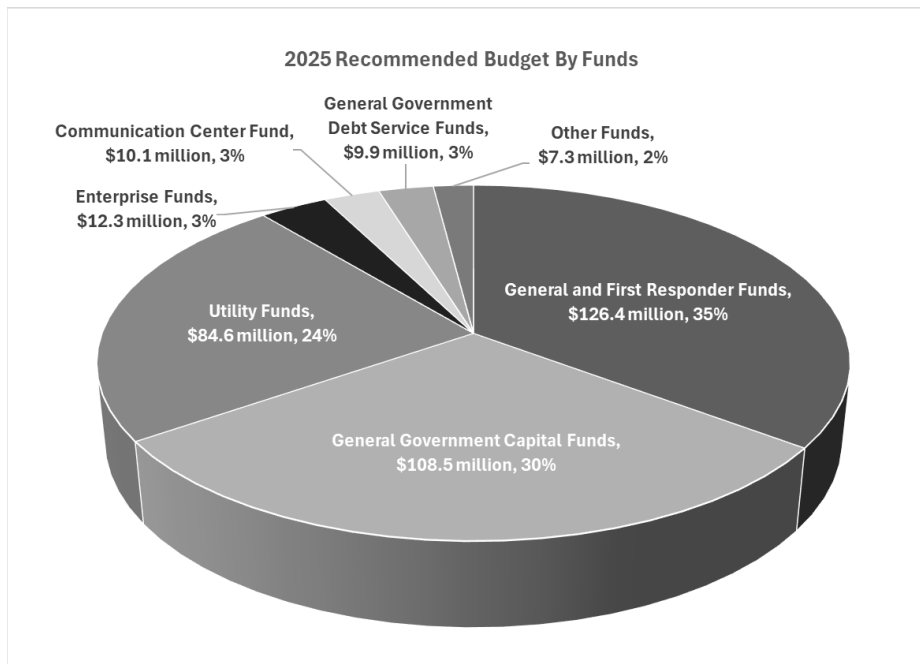
2025 Positions by Department			
Department	Current 2024	Proposed 2025 Adds	Recommended 2025
City Attorney	8.5		8.5
City Clerk	7		7
City Manager	3.5	1	4.5
Communications & Engagement	4		4
Community Development	21		21
Engineering & Transportation	42		42
Finance	23		23
Fire	185	2	187
General Services	119	2	121
Human Resources	19		19
Information Technology	28		28
Parks & Recreation	75	4	79
Police	244	2	246
Utilities	84	2	86
Visit Grand Junction	4		4
Total Positions	867	13	880

The City's total budget is comprised of spending by the categories of labor, operating, internal support services (fleet, technology, facilities, dispatch, and insurance), capital and debt service. For the 2025

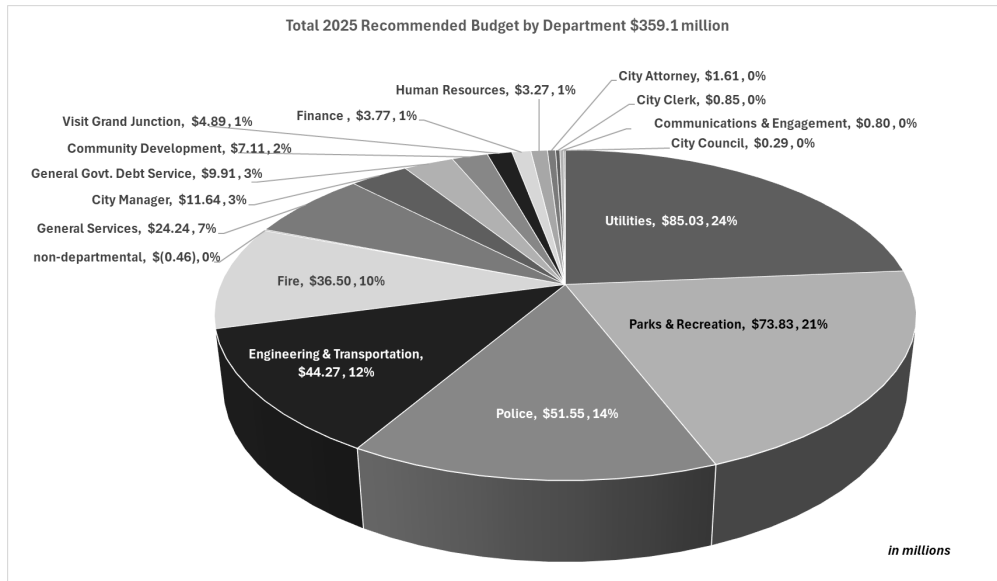
Recommended Budget, the largest category (44%) is capital because of the transportation expansion, Community Recreation Center, and Persigo expansion/rehabilitation projects. Because the City is a service provider the next largest portion of the budget is spent on people with labor comprising 29% of the total budget. When taken as portion of the operations budget only, labor is a significant 57% of all spending.



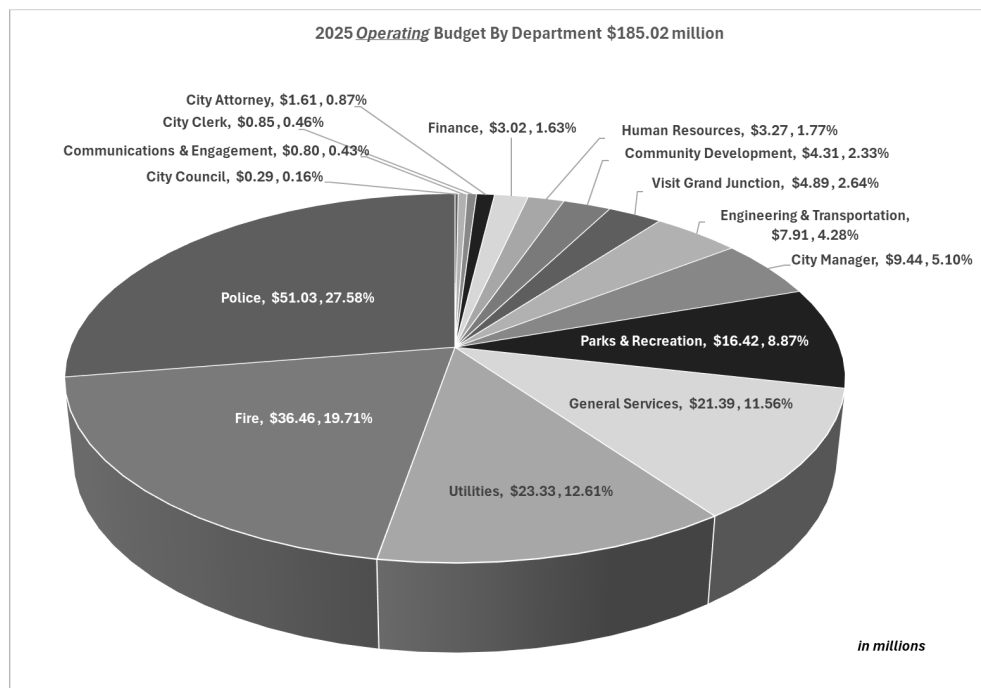
The City’s budget is authorized at the Fund level by City Council through an appropriation ordinance. When demonstrated from a funds perspective the following chart shows that 35% of the budget is in the General and First Responder funds, followed by 30% in the general government capital funds, 24% in utility funds, and a combined 11% in all remaining funds.



The following chart shows the total budget by department including capital projects. Utilities, Parks & Recreation, Police, Engineering & Transportation, Fire, and General Services comprise 88% of the total budget. The City Manager’s budget includes \$4.1 million in Council approved incentives, \$2.2 million for housing and unhoused projects and services, \$2.6 million in economic development funding, as well as \$1.7 million to the Downtown Development Authority for sales tax TIF, and Las Colonias and Convention Center debt service contributions. (Note the negative amount in non-departmental is the net of vacancy savings budgeted offset by other costs not related to a specific departments’ operations.)



The second chart shows the budget for operations only (no capital projects) the five largest Departments are Police, Fire, Utilities, General Services, and Parks & Recreation who together comprise over 80% of the budget. (Police and Fire together are 47%)



General Fund and First Responder Fund Highlights

The General Fund is the largest operating fund of the City. In the spring of 2019, voters approved the First Responder Sales Tax, and a special revenue fund was established to budget and account for the revenue generated by this new tax and the associated expenses related to the expansion of First Responder services and facilities. As mentioned earlier in this letter, the General Fund is balanced with a small surplus. However, the First Responder Fund has now reached a point where ongoing expenses exceed ongoing tax revenues. The following section provides a history of the First Responder tax, offering context for this situation.

First Responder Fund History

In 2018, as staff assessed the need for additional revenue for public safety needs, projections were modeled to fund three new fire stations, including vehicles, equipment, and staffing. The projections also included increasing sworn positions in the Police Department with the necessary equipment and vehicles. At that time, it was determined that a 0.75% tax increase would be needed to meet these goals. However, it was ultimately decided that a 0.5% increase was more likely to gain voter support. The plan was to cash fund capital needs and startup costs in the early years of the tax, with the expectation that the tax revenue would grow over time to cover full annual operating costs as staffing increased.

Since the tax was approved, several unforeseen factors have led to significantly higher costs. The COVID-19 pandemic, followed by unprecedented inflation and a challenging labor market, has greatly impacted expenses. The cost of constructing the three fire stations, along with purchasing fire trucks, ambulances, and patrol vehicles, increased substantially. Construction costs for the stations alone rose by 33% from the original projections. Additionally, wages and benefits have grown notably since 2018. The hourly wage for entry-level firefighters has increased by an average of 5% per year, with top pay increasing by 34% since 2018. Entry-level police officers have seen an average annual wage increase of 6%, with top pay rising by 40% in the same period. Furthermore, the pay scale for both positions has shifted from 15 steps in 2018 to 6 steps by 2025, meaning these employees reach top pay faster.

The original 2018 pay plan, which the tax model was based on, included 3% annual step increases. The changes in compensation for sworn police and fire personnel were driven by market conditions and were necessary to recruit and retain staff in these critical roles. Another factor increasing costs was the addition of an ambulance crew at Station 5, further straining the First Responder Fund. However, in 2022, the Fire Department secured a significant federal grant that covered the majority of staffing for one of the new fire stations for three years, providing some relief from the rising costs.

Despite these efforts, the unexpected cost increases have resulted in the First Responder Fund facing a structural deficit in the 2025 Recommended Budget, where expenses exceed revenues. This deficit exists even without funding the remaining sworn police positions or fully staffing Station 7. It is important to note that the First Responder tax was intended to address the specific public safety needs identified in 2018. It was never designed to fund all future public safety needs of the community. Consequently, it was anticipated that future needs would eventually require additional funding from the General Fund. The First Responder Fund does have a fund balance to offset this deficit in 2025 and possibly into 2026, depending on staffing decisions.

The General and First Responder funds both support the Police and Fire Departments and together are the largest funds of the City. For presentation and comparison purposes the funds are combined. Because

City Council legally authorizes budget by fund, they will be separately presented on the Fund Balance Worksheet and separately appropriated.

The recommended 2025 General Fund and First Responder Fund budgets are \$112.23 million and \$14.15 million, totaling \$126.38 million. This represents a 6.8% increase, or \$8 million more than the 2024 Adopted Budget, largely due to wage increases, corresponding overtime rates, and higher costs for internal support services, particularly in fleet and information technology.

The following are key revenue provisions included in the Recommended 2025 General Fund and First Responder budgets:

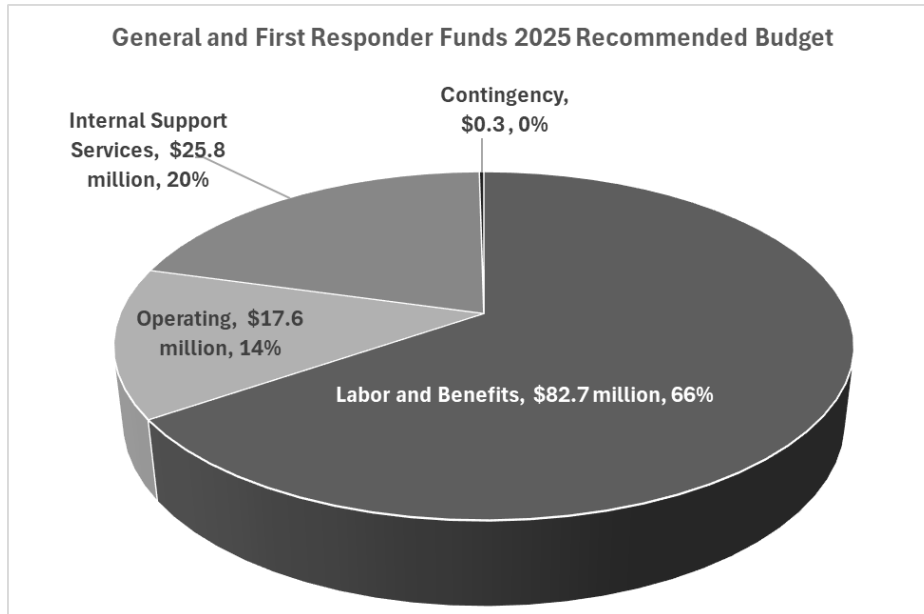
- Sales tax revenues projected at 3% above projected ending 2024.
- Property tax based on the preliminary certifications from Mesa County which showed a 2% increase in assessed valuation resulting in property tax revenue budget of \$11.6 million which is 9% of total revenue. State HB24-1001 will impact property tax revenue with some potential for backfill. Impacts estimated by the State are relatively minor for 2025 revenue. Then will be significantly more in 2026 and 2027.
- Preliminary certifications show a slight increase in assessed values for the Rural Fire District which will increase contract revenues for fire services in that district.
- Ambulance transport revenues are expected to increase based on rate increases in Spring of 2025 and activity levels equal to 2024 experience.
- Overall revenues are projected to increases 3.6% over 2024.

The following are key expenditure provisions included in the Recommended 2025 General Fund and First Responder budgets:

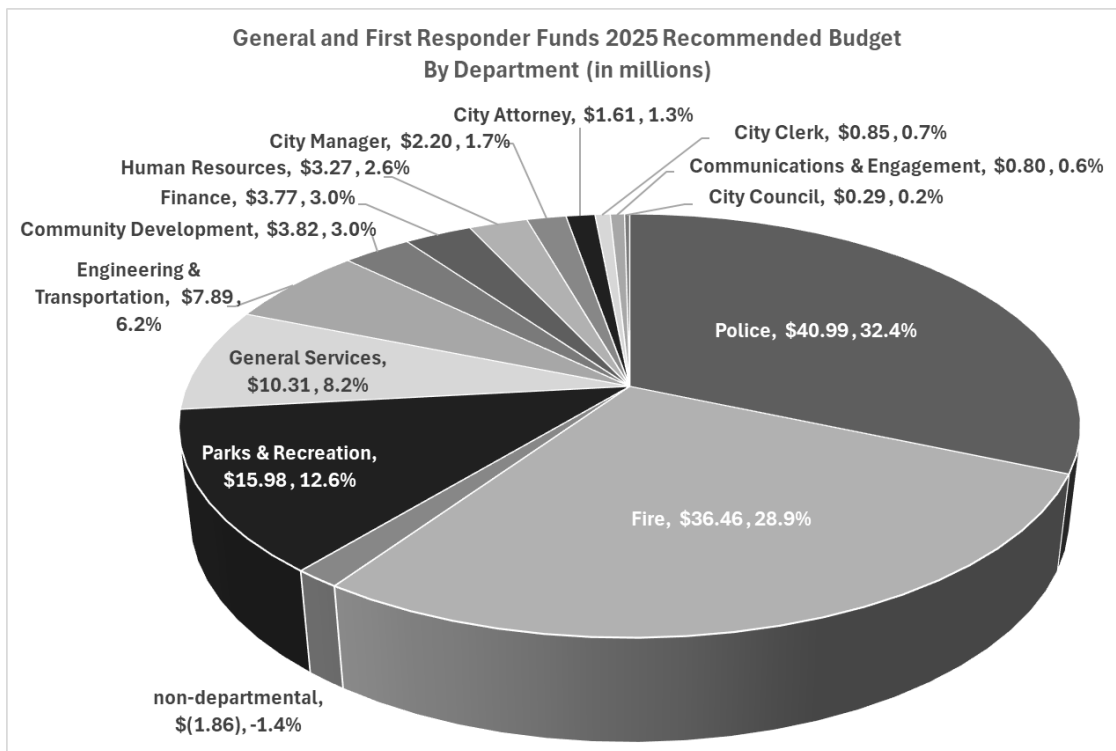
- Labor increases due to compensation increases aligning with market, especially in police and fire where the average wage increase for sworn positions was between 7% and 9%. All other employees received the annual 3% wage increase. Between positions added in 2024 and new positions recommended in 2025, a total of 9 positions were added to the General Fund.
- Fleet costs increased 14% based on additions to fleet (patrol vehicles, station 7 ambulance and truck) and rising costs to repair and replace vehicles. Police and Fire comprise 59% of all fleet costs.
- Information Technology costs rose considerably based on increasing demand for complex technology capabilities. Police and Fire comprise 62% of all information technology costs.
- Vacancy savings at a rate of 2.6% or \$2,250,000 has been included in the 2025 budget to better project the net labor and benefits cost

The following charts show the 2025 Recommended Budget of \$126.38 million for the General and First Responder Funds by category and department. Because the City is a service organization, the majority of the General Fund and First Responder budgets are allocated to labor. The costs associated with providing internal support services to departments include dispatch, information technology, fleet, insurance, and facilities expenses (maintenance, gas, and electric utilities). Operating costs are for all other ongoing costs

for a department such as materials, equipment, uniforms, repair and maintenance, utilities, and professional development.



The largest Departments are Police and Fire that comprise 61% of the General and First Responder Funds budget. This followed by Parks & Recreation, General Services, and Engineering & Transportation combining for another 27%. These major operating departments make up 88% of the General and First Responder funds budget.



The 2025 Recommended Budget reflects the City's priorities, focusing on balancing resources while addressing critical needs. Through a collaborative and data-driven process, this budget seeks to meet the growing demands of a dynamic community. Key investments in sustainability, mobility, affordable housing, and employee retention demonstrate the City's commitment to long-term stability and the well-being of residents. Although economic pressures and evolving challenges require difficult decisions, the budget ensures that essential services are maintained while positioning the City for future success. The City will continue to work closely with the community, City Council, and staff to align financial planning with the broader vision for Grand Junction's growth and prosperity.

Acknowledgements

This budget document reflects the efforts of many long hours contributed by staff from all City Departments and input generated by employees and City Council. Special recognition goes to the City's budget team for their extraordinary collaboration in preparing this recommended budget. The budget team consisted of Matt Martinez, Johnny McFarland, Shelley Caskey, Jason Davis, and Jodi Welch.

Respectfully submitted,

A handwritten signature in blue ink that reads "Andrea Phillips".

Andrea Phillips
Interim City Manager

2025
Recommended Budget

	PROJECTED BEGINNING FUND BALANCES	TOTAL REVENUE	LABOR	NON PERSONNEL OPERATING	TOTAL OPERATING EXPENSE	DEBT SERVICE	MAJOR CAPITAL	TOTAL EXPENSE	TRANSFERS IN	TRANSFERS OUT	NET SOURCE (USE) OF FUNDS	CONTINGENCY	NET CHANGE IN FUND BALANCE	PROJECTED ENDING FUND BALANCE
General Government														
100 - General Fund	40,647,681	111,034,424	71,409,122	40,520,902	111,930,024	-	-	111,930,024	1,290,865	-	395,265	300,000	95,265	40,742,946*
101 - Enhanced 911 Fund	6,664,420	4,300,970	-	-	-	-	-	-	-	3,488,155	812,815	-	812,815	7,477,235
102 - Visit Grand Junction Fund	241,507	3,768,064	649,571	4,240,482	4,890,054	-	-	4,890,054	1,200,482	220,000	(141,507)	-	(141,507)	100,000
104 - Community Development Block Grant Fund	-	499,552	-	238,561	238,561	-	-	238,561	-	260,991	-	-	-	-
105 - Parkland Expansion Fund	148,890	1,160,227	-	-	-	-	-	-	-	509,792	650,435	-	650,435	799,325
106 - Lodging Tax Share Fund	12,152	2,893,157	-	1,680,675	1,680,675	-	-	1,680,675	-	1,200,482	12,000	-	12,000	24,152
107 - First Responder Tax Fund	3,589,195	13,507,942	11,288,887	2,859,854	14,148,741	-	-	14,148,741	-	388,968	(1,029,767)	-	(1,029,767)	2,559,428
110 - Conservation Trust Fund	652	882,448	-	-	-	-	-	-	-	600,782	281,666	-	281,666	282,318
111 - Cannabis Tax Fund	1,406,307	1,454,784	-	-	-	-	-	-	-	147,362	1,307,422	-	1,307,422	2,713,729
115 - Public Safety Impact Fee Fund	1,212,640	723,603	-	-	-	-	-	-	-	-	723,603	-	723,603	1,936,243
116 - Community Recreation Center Tax Fund	1,883,229	3,732,166	367,722	75,559	443,280	-	-	443,280	-	4,250,332	(961,446)	-	(961,446)	921,783
201 - Sales Tax Capital Improvements Fund	7,232,931	21,408,051	-	7,492,235	7,492,235	-	17,000,255	24,492,490	888,774	4,675,904	(6,871,569)	-	(6,871,569)	361,362
202 - Storm Drainage Development Fund	541,825	200,000	-	-	-	-	270,000	270,000	-	-	(70,000)	-	(70,000)	471,825
204 - Major Projects Fund	64,828,775	1,500,000	-	-	-	-	56,068,693	56,068,693	-	-	(54,568,693)	-	(54,568,693)	10,260,082
207 - Transportation Capacity Fund	21,904,772	24,036,527	-	200,000	200,000	-	27,450,000	27,650,000	-	-	(3,613,473)	-	(3,613,473)	18,291,299
405 - Communications Center Fund	1,482,691	6,444,906	6,428,956	3,135,960	9,564,916	-	512,940	10,077,856	2,988,155	-	(644,795)	-	(644,795)	837,896
610 - General Debt Service Fund	1,751	-	-	3,500	3,500	9,202,736	-	9,206,236	9,206,236	-	-	-	-	1,751
614 - Grand Junction Public Finance Corporation Fund	17,982	400,000	-	2,500	2,500	699,300	-	701,800	301,800	-	-	-	-	17,982
Subtotal	\$ 151,817,400	\$ 197,946,822	\$ 90,144,258	\$ 60,450,228	\$ 150,594,486	\$ 9,902,036	\$ 101,301,888	\$ 261,798,410	\$ 15,876,312	\$ 15,742,768	\$ (63,718,044)	\$ 300,000	\$ (64,018,044)	\$ 87,799,356
Enterprise Operations														
301 - Water Fund	3,406,843	12,843,613	5,303,611	5,399,110	10,702,721	1,256,156	2,795,000	14,753,877	-	-	(1,910,264)	-	(1,910,264)	1,496,579
302 - Solid Waste Fund	1,353,097	7,857,317	3,080,734	4,179,312	7,260,046	-	435,000	7,695,046	-	220,000	(57,729)	-	(57,729)	1,295,368
305 - Golf Courses Fund	316,705	3,246,285	1,149,139	1,789,480	2,938,619	87,798	-	3,026,417	120,000	-	339,868	100,000	239,868	556,573
308 - Parking Fund	239,926	1,198,384	463,870	416,865	880,735	243,768	-	1,124,503	-	-	73,881	-	73,881	313,807
309 - Irrigation Fund	173,634	391,518	155,153	201,101	356,255	16,162	25,000	397,417	-	-	(5,899)	-	(5,899)	167,735
900 - Joint Sewer System Fund	53,997,966	21,755,575	5,450,750	6,837,154	12,287,904	3,750,750	53,855,777	69,894,431	-	-	(48,138,856)	-	(48,138,856)	5,859,110
Subtotal	\$ 59,488,171	\$ 47,292,692	\$ 15,603,257	\$ 18,823,022	\$ 34,426,279	\$ 5,354,634	\$ 57,110,777	\$ 96,891,690	\$ 120,000	\$ 220,000	\$ (49,698,998)	\$ 100,000	\$ (49,798,998)	\$ 9,689,173
Total	\$ 211,305,571	\$ 245,239,514	\$ 105,747,515	\$ 79,273,249	\$ 185,020,765	\$ 15,256,670	\$ 158,412,665	\$ 358,690,100	\$ 15,996,312	\$ 15,962,768	\$ (113,417,042)	\$ 400,000	\$ (113,817,042)	\$ 97,488,529
							Contingency	\$400,000						
							City of Grand Junction 2025 Recommended Budget	\$ 359,090,100						

*General Fund Balance	\$	40.7	million
Internal Loans	\$	1.0	million
Minimum Reserve	\$	27.7	million



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
1	City Council						
2	100 - General Fund	\$ (1,065,712)	\$ (349,701)	\$ (271,111)	\$ (141,863)	\$ (1,271,111)	\$ (289,505)
3	Revenue	\$ 20,000	\$ 500	-	-	-	-
4	Other Revenue	-	500	-	-	-	-
5	Intergovernmental	20,000	-	-	-	-	-
6	Expenses	\$ 1,085,712	\$ 350,201	\$ 271,111	\$ 141,863	\$ 1,271,111	\$ 289,505
7	Labor and Benefits	52,870	51,442	53,884	29,176	53,884	56,039
8	Part-Time Wages	43,988	42,880	45,000	24,310	45,000	45,000
9	Other Compensation	5,040	4,800	5,040	2,730	5,040	6,960
10	Employment Taxes	3,743	3,648	3,829	2,069	3,829	3,975
11	Worker's Compensation Insurance	100	114	15	68	15	104
12	Operating	974,433	232,610	136,543	75,751	1,136,543	153,593
13	Operating Costs	8,686	16,662	11,730	5,826	11,730	16,530
14	Contract Services	88,608	46,211	2,000	13,580	2,000	15,000
15	Professional Development	103,339	151,584	113,493	47,425	113,493	105,463
16	Grants and Contributions	773,800	17,863	9,320	8,797	1,009,320	16,500
17	Equipment	-	290	-	123	-	100
18	Interfund Charges	58,409	66,149	80,684	36,935	80,684	79,873
19	Information Technology Internal Support Charge	58,409	66,149	80,684	36,935	80,684	79,873
20	City Manager						
21	100 - General Fund	\$ (1,844,059)	\$ (2,893,286)	\$ (3,019,701)	\$ (1,523,636)	\$ (3,492,701)	\$ (2,198,312)
22	Revenue	\$ 15,220	\$ 28,477	\$ 12,000	\$ 1,173	\$ 12,000	-
23	Intergovernmental	15,220	28,477	12,000	1,173	12,000	-
24	Expenses	\$ 1,859,279	\$ 2,921,763	\$ 3,031,701	\$ 1,524,810	\$ 3,504,701	\$ 2,198,312
25	Labor and Benefits	520,988	526,551	573,389	356,956	573,389	664,621
26	Regular Wages	399,744	401,365	433,038	275,896	433,038	522,897
27	Other Compensation	20,082	20,472	20,684	7,283	20,684	100
28	Employment Taxes	24,620	25,061	28,275	20,079	28,275	34,733
29	Health, Dental, Vision Insurance	36,334	39,648	45,664	25,804	45,664	48,667
30	Worker's Compensation Insurance	830	1,003	1,118	714	1,118	1,206
31	Health Programs	6,270	4,637	5,904	2,783	5,904	6,765
32	Other Insurance	1,720	1,897	2,043	872	2,043	2,344
33	Retirement	31,013	32,094	36,288	22,400	36,288	45,720
34	Other Benefits	375	375	375	1,125	375	2,189
35	Operating	1,157,189	2,239,100	2,249,024	1,063,397	2,722,024	1,337,641
36	Operating Costs	5,744	3,637	5,940	1,650	5,940	4,590
37	Utilities	2,592	-	-	-	-	791
38	Contract Services	82,308	7,274	6,248	-	6,248	6,300
39	Charges and Fees	2,054	1,104	-	1,496	-	0
40	Professional Development	5,853	9,403	16,700	7,237	16,700	15,960
41	Grants and Contributions	1,049,643	2,217,633	2,216,236	1,053,014	2,689,236	1,310,000
42	Equipment	8,995	50	3,900	-	3,900	-
43	Interfund Charges	181,102	156,111	209,288	104,457	209,288	196,049
44	Insurance Premiums Internal Support Charge	80,530	96,636	135,290	67,645	135,290	130,555
45	Information Technology Internal Support Charge	54,650	29,587	47,206	23,416	47,206	38,751
46	Facility Internal Support Charge	34,625	23,662	21,060	10,530	21,060	21,842
47	Utilities Internal Support Charge	11,297	6,226	5,732	2,866	5,732	4,901
48	201 - Sales Tax Capital Improvements Fund	\$ (2,553,118)	\$ (2,676,059)	\$ (13,391,817)	\$ (2,507,580)	\$ (10,791,817)	\$ (9,442,235)
49	Revenue	\$ 45,000	-	-	-	-	-
50	Intergovernmental	45,000	-	-	-	-	-
51	Expenses	\$ 2,598,118	\$ 2,676,059	\$ 13,391,817	\$ 2,507,580	\$ 10,791,817	\$ 9,442,235
52	Operating	2,598,118	2,676,059	6,900,059	1,440,779	6,900,059	7,242,235
53	Operating Costs	-	20,857	-	-	-	-
54	Grants and Contributions	2,598,118	2,655,202	6,900,059	1,440,779	6,900,059	7,242,235
55	Capital Outlay	-	-	6,491,758	1,066,801	3,891,758	2,200,000
56	Other Capital	-	-	6,491,758	1,066,801	3,891,758	2,200,000
57	City Attorney						



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
58	100 - General Fund	\$ (1,104,532)	\$ (1,119,444)	\$ (1,358,230)	\$ (571,017)	\$ (1,358,230)	\$ (1,611,290)
59	Revenue	\$ 4,840	\$ 1,690	\$ 2,825	\$ 970	\$ 2,825	\$ 2,825
60	License and Permits	4,840	1,690	2,825	970	2,825	2,825
61	Expenses	\$ 1,109,372	\$ 1,121,134	\$ 1,361,055	\$ 571,987	\$ 1,361,055	\$ 1,614,115
62	Labor and Benefits	950,789	960,344	1,136,086	487,273	1,136,086	1,346,496
63	Regular Wages	735,548	746,698	858,421	366,630	858,421	1,009,770
64	Other Compensation	8,557	10,387	12,584	4,156	12,584	5,600
65	Employment Taxes	49,710	51,102	63,057	26,881	63,057	74,585
66	Health, Dental, Vision Insurance	84,708	78,029	113,812	49,511	113,812	137,215
67	Worker's Compensation Insurance	1,488	1,837	2,182	958	2,182	2,331
68	Health Programs	7,685	8,038	9,772	4,852	9,772	20,296
69	Other Insurance	4,016	3,817	4,347	2,457	4,347	5,996
70	Retirement	54,202	56,312	67,786	27,702	67,786	83,387
71	Other Benefits	4,875	4,125	4,125	4,125	4,125	7,316
72	Operating	97,766	57,432	84,011	14,433	84,011	88,491
73	Operating Costs	4,144	2,252	2,021	964	2,021	2,000
74	Utilities	2,160	-	-	-	-	791
75	Contract Services	9,803	12,349	9,804	125	9,804	9,800
76	Charges and Fees	2,347	69	804	195	804	800
77	Professional Development	7,588	15,244	18,796	3,809	18,796	22,500
78	Insurance and Claims	71,725	9,533	52,586	5,717	52,586	52,600
79	Equipment	-	17,986	-	3,623	-	-
80	Interfund Charges	60,817	103,358	140,958	70,281	140,958	179,129
81	Insurance Premiums Internal Support Charge	-	-	5,606	2,803	5,606	5,410
82	Information Technology Internal Support Charge	60,817	73,470	108,560	54,082	108,560	146,975
83	Facility Internal Support Charge	-	23,662	21,060	10,530	21,060	21,842
84	Utilities Internal Support Charge	-	6,226	5,732	2,866	5,732	4,901
85	City Clerk						
86	100 - General Fund	\$ (614,677)	\$ (626,733)	\$ (746,571)	\$ (304,734)	\$ (782,916)	\$ (740,349)
87	Revenue	\$ 87,647	\$ 119,691	\$ 101,580	\$ 57,404	\$ 101,580	\$ 105,950
88	Tax Revenue	43,374	60,458	53,000	24,507	53,000	57,000
89	Other Revenue	497	4,033	200	1,515	200	750
90	Charges for Services	800	900	500	-	500	700
91	License and Permits	42,976	54,299	47,880	31,383	47,880	47,500
92	Expenses	\$ 702,323	\$ 746,424	\$ 848,151	\$ 362,138	\$ 884,496	\$ 846,299
93	Labor and Benefits	340,504	381,000	486,591	224,985	486,591	465,677
94	Regular Wages	260,857	286,460	329,639	162,417	329,639	314,359
95	Part-Time Wages	-	3,010	31,705	2,355	31,705	18,020
96	Overtime	104	367	-	-	-	-
97	Other Compensation	381	1,540	14,066	1,198	14,066	801
98	Employment Taxes	18,759	21,068	28,678	12,014	28,678	25,488
99	Health, Dental, Vision Insurance	32,029	35,036	43,960	28,727	43,960	67,449
100	Worker's Compensation Insurance	523	712	941	428	941	767
101	Health Programs	6,381	6,958	6,320	2,958	6,320	10,825
102	Other Insurance	1,454	1,940	2,193	1,233	2,193	2,171
103	Retirement	17,766	20,909	26,089	12,156	26,089	24,096
104	Other Benefits	2,250	3,000	3,000	1,500	3,000	1,702
105	Operating	199,215	239,656	208,271	60,508	244,616	212,816
106	Operating Costs	3,943	34,999	5,211	11,638	5,211	25,300
107	Utilities	2,160	-	-	-	-	791
108	Contract Services	179,208	182,440	173,490	40,061	209,835	140,400
109	Charges and Fees	362	1,553	270	179	270	-
110	Professional Development	4,783	10,572	19,300	5,512	19,300	16,825
111	Grants and Contributions	507	1,233	-	45	-	500
112	Equipment	8,251	8,859	10,000	3,072	10,000	29,000
113	Interfund Charges	162,605	125,768	153,289	76,644	153,289	167,806
114	Insurance Premiums Internal Support Charge	-	-	5,606	2,803	5,606	5,410



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
115	Information Technology Internal Support Charge	144,943	104,321	121,517	60,758	121,517	136,301
116	Facility Internal Support Charge	13,317	16,901	20,434	10,217	20,434	21,193
117	Utilities Internal Support Charge	4,345	4,546	5,732	2,866	5,732	4,901
118	Communications and Engagement						
119	100 - General Fund	\$ (203,104)	\$ (713,639)	\$ (828,068)	\$ (335,559)	\$ (848,068)	\$ (795,670)
120	Expenses	\$ 203,104	\$ 713,639	\$ 828,068	\$ 335,559	\$ 848,068	\$ 795,670
121	Labor and Benefits	181,322	418,181	447,462	217,534	447,462	482,317
122	Regular Wages	146,902	331,536	347,865	168,441	347,865	372,722
123	Part-Time Wages	-	55	-	-	-	-
124	Other Compensation	631	1,200	5,165	1,081	5,165	1,200
125	Employment Taxes	11,049	25,026	27,010	12,724	27,010	28,605
126	Health, Dental, Vision Insurance	10,702	29,920	34,301	17,766	34,301	35,398
127	Worker's Compensation Insurance	283	815	885	439	885	860
128	Health Programs	471	3,827	4,408	2,541	4,408	10,825
129	Other Insurance	465	1,811	2,200	1,301	2,200	2,431
130	Retirement	10,819	23,990	25,628	12,491	25,628	27,825
131	Other Benefits	-	-	-	750	-	2,452
132	Operating	20,519	159,258	198,342	30,189	218,342	150,291
133	Costs of Goods Sold	-	162	-	-	-	-
134	Operating Costs	1,947	2,390	2,500	819	2,500	5,500
135	Utilities	-	-	-	-	-	791
136	Contract Services	5,412	131,555	160,000	17,341	180,000	104,000
137	Charges and Fees	-	2,322	-	-	-	-
138	Professional Development	198	13,436	12,842	7,241	12,842	17,000
139	Grants and Contributions	2,721	7,729	20,000	4,312	20,000	20,000
140	Equipment	10,241	1,665	3,000	476	3,000	3,000
141	Interfund Charges	1,263	136,200	182,264	87,836	182,264	163,061
142	Insurance Premiums Internal Support Charge	-	-	5,606	2,803	5,606	5,410
143	Information Technology Internal Support Charge	1,263	106,410	157,591	75,500	157,591	138,860
144	Facility Internal Support Charge	-	23,662	14,968	7,484	14,968	15,523
145	Utilities Internal Support Charge	-	6,128	4,099	2,049	4,099	3,268
146	Community Development						
147	100 - General Fund	\$ (2,364,339)	\$ (3,534,294)	\$ (3,817,344)	\$ (1,636,144)	\$ (3,817,344)	\$ (3,622,775)
148	Revenue	\$ 282,519	\$ 2,598,321	\$ 363,195	\$ 293,984	\$ 552,992	\$ 196,000
149	Other Revenue	297	3,044	-	417	-	0
150	Charges for Services	235,700	111,446	75,000	62,050	75,000	110,000
151	License and Permits	46,522	42,628	32,000	73,978	32,000	86,000
152	Intergovernmental	-	2,441,204	256,195	157,539	445,992	-
153	Expenses	\$ 2,646,858	\$ 6,132,615	\$ 4,180,539	\$ 1,930,128	\$ 4,370,336	\$ 3,818,775
154	Labor and Benefits	1,635,761	1,884,436	2,411,272	1,014,903	2,411,272	2,511,600
155	Regular Wages	1,208,459	1,403,713	1,689,878	737,548	1,689,878	1,815,007
156	Part-Time Wages	44,356	45,898	49,421	7,494	49,421	20,482
157	Overtime	8,849	729	5,837	601	5,837	6,073
158	Other Compensation	12,860	26,575	61,680	24,060	61,680	24,787
159	Employment Taxes	92,904	108,020	138,195	55,548	138,195	142,776
160	Health, Dental, Vision Insurance	161,927	176,073	305,463	117,310	305,463	293,846
161	Worker's Compensation Insurance	2,790	3,621	4,528	2,020	4,528	4,249
162	Health Programs	15,214	16,986	24,201	12,887	24,201	51,417
163	Other Insurance	6,824	8,417	10,242	5,729	10,242	12,728
164	Retirement	77,079	89,904	118,077	46,456	118,077	127,653
165	Other Benefits	4,500	4,500	3,750	5,250	3,750	12,584
166	Operating	613,126	3,871,588	1,269,484	666,791	1,459,281	766,830
167	Operating Costs	31,619	25,248	32,550	11,004	32,550	39,600
168	Utilities	5,616	-	-	-	-	1,583
169	Contract Services	472,943	715,528	565,000	357,027	754,797	110,000
170	Charges and Fees	7,785	9,828	7,950	4,343	7,950	8,700
171	Professional Development	57,156	44,851	200,716	200,083	200,716	108,660



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
172	Grants and Contributions	11,490	3,057,860	428,128	86,335	428,128	238,000
173	Equipment	26,518	18,273	35,140	8,000	35,140	260,287
174	Interfund Charges	397,971	372,397	499,783	248,434	499,783	540,346
175	Insurance Premiums Internal Support Charge	37,595	45,114	63,160	31,580	63,160	60,949
176	Fleet and Fuel Internal Support Charge	312	3,868	2,448	1,409	2,448	2,305
177	Information Technology Internal Support Charge	303,545	250,733	359,411	178,063	359,411	401,792
178	Facility Internal Support Charge	42,615	57,464	59,215	29,607	59,215	61,412
179	Utilities Internal Support Charge	13,904	15,218	15,549	7,775	15,549	13,887
180	Capital Outlay	-	4,194	-	-	-	-
181	Capital Equipment	-	4,194	-	-	-	-
182	104 - Community Development Block Grant Fund	\$ 23,189	\$ 139,453	\$ 292,680	\$ 103,295	\$ 292,680	\$ 260,991
183	Revenue	\$ 458,509	\$ 452,662	\$ 482,428	\$ 252,271	\$ 482,428	\$ 499,552
184	Intergovernmental	458,509	452,662	482,428	252,271	482,428	499,552
185	Expenses	\$ 435,321	\$ 313,209	\$ 189,748	\$ 148,976	\$ 189,748	\$ 238,561
186	Operating	435,321	313,209	189,748	148,976	189,748	238,561
187	Operating Costs	-	-	-	2,594	-	-
188	Contract Services	-	-	-	729	-	-
189	Professional Development	-	869	-	7,469	-	-
190	Grants and Contributions	435,321	312,341	189,748	138,185	189,748	238,561
191	201 - Sales Tax Capital Improvements Fund	\$ (51,237)	\$ 10,784	\$ (524,594)	-	\$ (1,524,594)	\$ (3,050,000)
192	Revenue	\$ 95,085	\$ 10,784	\$ 1,343,766	-	\$ 3,543,766	-
193	Intergovernmental	95,085	10,784	1,292,000	-	3,492,000	-
194	Contributions	-	-	51,766	-	51,766	-
195	Expenses	\$ 146,322	-	\$ 1,868,360	-	\$ 5,068,360	\$ 3,050,000
196	Operating	146,322	-	-	-	-	250,000
197	Contract Services	146,322	-	-	-	-	-
198	Grants and Contributions	-	-	-	-	-	250,000
199	Capital Outlay	-	-	1,868,360	-	5,068,360	2,800,000
200	Capital Equipment	-	-	1,868,360	-	1,868,360	-
201	Land	-	-	-	-	3,200,000	-
202	Street Infrastructure	-	-	-	-	-	2,800,000
203	Engineering and Transportation						
204	100 - General Fund	\$ (5,583,020)	\$ (6,528,921)	\$ (7,003,975)	\$ (3,487,099)	\$ (7,003,975)	\$ (7,332,809)
205	Revenue	\$ 558,197	\$ 566,720	\$ 552,763	\$ 358,903	\$ 552,763	\$ 561,761
206	Other Revenue	63,859	59,376	-	9,979	-	-
207	Sale of Capital Assets	-	-	-	60,590	-	-
208	Charges for Services	381,846	381,827	441,763	220,880	441,763	441,761
209	License and Permits	112,492	125,517	111,000	63,954	111,000	120,000
210	Intergovernmental	-	-	-	3,500	-	-
211	Expenses	\$ 6,141,217	\$ 7,095,641	\$ 7,556,738	\$ 3,846,002	\$ 7,556,738	\$ 7,894,570
212	Labor and Benefits	3,114,187	3,519,871	4,017,086	1,875,413	4,017,086	4,322,948
213	Regular Wages	2,242,171	2,590,355	2,809,032	1,322,746	2,809,032	3,057,358
214	Part-Time Wages	70,248	21,160	108,764	29,003	108,764	95,640
215	Overtime	32,194	32,353	38,184	13,959	38,184	37,145
216	Other Compensation	22,791	33,034	56,438	33,135	56,438	18,038
217	Employment Taxes	172,622	194,624	229,855	100,969	229,855	245,426
218	Health, Dental, Vision Insurance	338,214	376,043	455,737	227,928	455,737	471,187
219	Worker's Compensation Insurance	34,355	44,943	56,698	24,370	56,698	54,701
220	Unemployment Insurance	3,924	-	-	-	-	-
221	Health Programs	34,283	39,556	41,972	20,303	41,972	89,438
222	Other Insurance	13,487	17,073	18,880	10,492	18,880	21,344
223	Retirement	138,648	158,281	188,776	82,008	188,776	208,109
224	Other Benefits	11,250	12,450	12,750	10,500	12,750	24,562
225	Operating	2,130,282	2,539,078	2,448,065	1,460,430	2,448,065	2,364,685
226	Costs of Goods Sold	-	292	-	-	-	-
227	Operating Costs	474,037	542,100	573,201	394,455	573,201	591,845
228	Utilities	1,561,211	1,616,785	1,640,000	801,016	1,640,000	1,644,690



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
229	Contract Services	13,812	267,974	160,390	40,651	160,390	37,900
230	Charges and Fees	1,487	4,048	1,512	3,908	1,512	0
231	Professional Development	35,699	33,385	53,262	17,375	53,262	58,500
232	Equipment	44,038	74,493	19,700	203,026	19,700	31,750
233	Interfund Charges	896,747	1,036,692	1,023,059	510,159	1,023,059	1,206,937
234	Insurance Premiums Internal Support Charge	148,664	178,396	249,756	124,878	249,756	241,015
235	Fleet and Fuel Internal Support Charge	242,036	267,157	210,548	107,870	210,548	286,984
236	Information Technology Internal Support Charge	427,906	400,587	459,772	225,919	459,772	577,568
237	Facility Internal Support Charge	43,748	138,566	66,739	33,369	66,739	69,253
238	Utilities Internal Support Charge	34,394	51,986	36,244	18,122	36,244	32,117
239	Capital Outlay	-	-	68,528	-	68,528	-
240	Capital Equipment	-	-	68,528	-	68,528	-
241	104 - Community Development Block Grant Fund	-	-	-	-	-	\$ (200,000)
242	Expenses	-	-	-	-	-	\$ 200,000
243	Transfers Out	-	-	-	-	-	200,000
244	Transfers Out	-	-	-	-	-	200,000
245	201 - Sales Tax Capital Improvements Fund	\$ (3,425,738)	\$ (4,771,682)	\$ (8,415,679)	\$ (1,408,331)	\$ (7,728,529)	\$ (7,787,006)
246	Revenue	\$ 457,549	\$ 116,939	\$ 3,208,334	\$ 527,643	\$ 3,185,000	\$ 850,000
247	Other Revenue	-	52,944	100,000	-	100,000	-
248	Charges for Services	109,268	-	85,000	108,582	85,000	-
249	Special Assessments	28,899	5,316	40,000	142,969	40,000	-
250	Intergovernmental	318,382	58,679	2,983,334	276,092	2,960,000	200,000
251	Contributions	1,000	-	-	-	-	450,000
252	Transfers In	-	-	-	-	-	200,000
253	Expenses	\$ 3,883,287	\$ 4,888,621	\$ 11,624,013	\$ 1,935,974	\$ 10,913,529	\$ 8,637,006
254	Operating	76,625	149,884	-	-	-	-
255	Contract Services	11,823	16,444	-	-	-	-
256	Equipment	64,802	133,440	-	-	-	-
257	Capital Outlay	3,806,662	4,738,738	11,624,013	1,935,974	10,913,529	8,637,006
258	Land	170,763	438	-	-	100,000	-
259	Parks and Trails	295,511	90,270	2,370,000	10,739	2,181,667	900,000
260	Street Infrastructure	2,977,218	3,854,730	9,054,013	1,878,795	8,198,322	7,129,500
261	Utility Systems	363,170	414,589	200,000	28,793	341,739	507,506
262	Other Capital	-	378,710	-	17,647	91,801	100,000
263	202 - Storm Drainage Development Fund	\$ (1,708)	\$ (55,959)	\$ (105,000)	\$ (202,730)	\$ 15,000	\$ (70,000)
264	Revenue	\$ 10,339	\$ 4,939	\$ 215,000	\$ 6,198	\$ 215,000	\$ 200,000
265	Charges for Services	10,339	4,939	15,000	6,198	15,000	-
266	Contributions	-	-	200,000	-	200,000	200,000
267	Expenses	\$ 12,046	\$ 60,898	\$ 320,000	\$ 208,928	\$ 200,000	\$ 270,000
268	Operating	12,046	7,229	-	-	-	-
269	Contract Services	12,046	509	-	-	-	-
270	Equipment	-	6,720	-	-	-	-
271	Capital Outlay	-	53,669	320,000	208,928	200,000	270,000
272	Utility Systems	-	53,669	320,000	208,928	200,000	270,000
273	207 - Transportation Capacity Fund	\$ (2,827,254)	\$ (16,508,425)	\$ (12,135,894)	\$ (4,581,967)	\$ (26,597,594)	\$ (23,813,473)
274	Revenue	\$ 2,564,680	\$ 2,163,778	\$ 5,268,200	\$ 1,604,535	\$ 5,268,200	\$ 3,636,527
275	Charges for Services	2,564,680	2,114,936	2,618,200	1,276,199	2,618,200	2,636,527
276	Intergovernmental	-	48,842	2,500,000	328,337	2,500,000	1,000,000
277	Contributions	-	-	150,000	-	150,000	-
278	Expenses	\$ 5,391,934	\$ 18,672,202	\$ 17,404,094	\$ 6,186,502	\$ 31,865,794	\$ 27,450,000
279	Operating	30,307	47,031	-	(5,145)	-	-
280	Operating Costs	-	15,321	-	-	-	-
281	Contract Services	30,307	31,710	-	(5,145)	-	-
282	Capital Outlay	5,361,627	18,625,172	17,404,094	6,191,647	31,865,794	27,450,000
283	Street Infrastructure	5,361,627	18,625,172	17,404,094	6,191,647	31,865,794	27,450,000
284	900 - Joint Sewer System Fund	-	-	-	-	-	\$ (15,883)
285	Expenses	-	-	-	-	-	\$ 15,883



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
286	Labor and Benefits	-	-	-	-	-	15,883
287	Part-Time Wages	-	-	-	-	-	11,400
288	Overtime	-	-	-	-	-	2,904
289	Other Compensation	-	-	-	-	-	380
290	Employment Taxes	-	-	-	-	-	1,123
291	Worker's Compensation Insurance	-	-	-	-	-	75
292	Finance						
293	100 - General Fund	\$ (2,838,278)	\$ (3,265,313)	\$ (3,394,582)	\$ (1,847,191)	\$ (3,672,104)	\$ (3,407,826)
294	Revenue	\$ 270,502	\$ 259,475	\$ 334,550	\$ 175,051	\$ 334,550	\$ 361,550
295	Other Revenue	644	1,716	-	1,622	-	-
296	License and Permits	25,852	26,529	39,050	17,844	39,050	39,050
297	Fines	244,006	231,229	295,500	155,585	295,500	322,500
298	Expenses	\$ 3,108,780	\$ 3,524,789	\$ 3,729,132	\$ 2,022,242	\$ 4,006,654	\$ 3,769,376
299	Labor and Benefits	1,609,837	2,070,389	2,610,555	1,173,407	2,610,555	2,782,676
300	Regular Wages	1,147,889	1,486,814	1,809,934	806,921	1,809,934	1,993,460
301	Part-Time Wages	76,369	91,904	86,050	55,783	86,050	-
302	Overtime	459	-	1,000	-	1,000	-
303	Other Compensation	12,689	20,261	46,714	9,919	46,714	9,660
304	Employment Taxes	88,726	114,962	145,901	62,179	145,901	152,223
305	Health, Dental, Vision Insurance	182,216	226,618	354,249	159,171	354,249	401,674
306	Worker's Compensation Insurance	2,480	3,881	4,870	2,261	4,870	4,598
307	Health Programs	15,972	20,584	26,456	14,573	26,456	63,594
308	Other Insurance	6,387	8,337	10,501	5,936	10,501	13,007
309	Retirement	71,400	91,778	118,880	49,915	118,880	129,212
310	Other Benefits	5,250	5,250	6,000	6,750	6,000	15,249
311	Operating	227,651	615,098	191,849	385,243	469,371	209,523
312	Operating Costs	47,306	26,311	28,168	(34,973)	28,168	20,510
313	Utilities	8,640	-	-	-	-	2,098
314	Contract Services	114,157	318,946	89,887	106,620	89,887	110,950
315	Charges and Fees	13,894	31,447	22,734	17,190	22,734	23,200
316	Professional Development	23,226	34,508	51,060	13,292	51,060	52,765
317	Equipment	20,428	203,886	-	283,114	277,522	-
318	Interfund Charges	740,338	839,302	926,728	463,591	926,728	777,178
319	Information Technology Internal Support Charge	651,013	697,395	808,370	404,092	808,370	657,453
320	Facility Internal Support Charge	67,351	112,486	94,044	47,342	94,044	97,534
321	Utilities Internal Support Charge	21,974	29,421	24,314	12,157	24,314	22,190
322	Capital Outlay	530,954	-	-	-	-	-
323	Capital Equipment	530,954	-	-	-	-	-
324	Human Resources						
325	100 - General Fund	\$ (2,094,458)	\$ (2,248,320)	\$ (3,042,735)	\$ (1,257,078)	\$ (3,042,735)	\$ (3,272,724)
326	Revenue	\$ 216	\$ 432	\$ -	\$ 184	\$ -	\$ -
327	Other Revenue	216	432	-	184	-	-
328	Expenses	\$ 2,094,674	\$ 2,248,752	\$ 3,042,735	\$ 1,257,262	\$ 3,042,735	\$ 3,272,724
329	Labor and Benefits	1,306,893	1,409,627	2,027,452	811,968	2,027,452	2,038,079
330	Regular Wages	785,514	794,189	930,053	431,604	930,053	1,108,157
331	Part-Time Wages	165,635	203,690	478,800	100,050	478,800	341,275
332	Overtime	977	585	-	584	-	-
333	Other Compensation	41,934	51,490	55,815	22,436	55,815	157,827
334	Employment Taxes	71,797	75,553	108,482	40,205	108,482	122,955
335	Health, Dental, Vision Insurance	105,376	107,654	175,543	70,864	175,543	174,040
336	Worker's Compensation Insurance	2,594	4,235	3,590	2,001	3,590	3,343
337	Unemployment Insurance	20,771	46,246	125,000	71,610	125,000	-
338	Health Programs	49,559	59,369	72,093	35,367	72,093	32,474
339	Other Insurance	6,355	6,042	6,106	4,041	6,106	7,589
340	Retirement	49,630	51,572	64,470	27,955	64,470	80,064
341	Other Benefits	6,750	9,000	7,500	5,250	7,500	10,356
342	Operating	455,007	504,919	575,922	226,454	575,922	950,208



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
343	Operating Costs	136,332	187,329	282,960	65,396	282,960	352,600
344	Utilities	5,184	-	-	-	-	791
345	Contract Services	251,782	212,837	199,000	124,745	199,000	418,400
346	Professional Development	32,652	78,571	58,662	27,761	58,662	174,017
347	Equipment	29,057	26,181	35,300	8,552	35,300	4,400
348	Interfund Charges	332,774	334,207	439,361	218,841	439,361	284,437
349	Insurance Premiums Internal Support Charge	4,171	5,005	7,007	3,504	7,007	6,762
350	Information Technology Internal Support Charge	289,117	281,136	357,652	177,986	357,652	201,577
351	Facility Internal Support Charge	29,772	37,787	59,984	29,992	59,984	62,210
352	Utilities Internal Support Charge	9,714	10,279	14,718	7,359	14,718	13,887
353	440 - Insurance Fund	\$ 541,772	\$ 637,245	\$ 419,344	\$ 3,813,962	\$ 419,344	\$ 1,157,031
354	Revenue	\$ 16,988,373	\$ 19,139,274	\$ 25,867,478	\$ 12,217,846	\$ 25,867,478	\$ 26,900,755
355	Charges for Services	-	-	-	134,516	-	775,000
356	Interest Revenue	31,192	129,227	84,220	89,245	84,220	84,220
357	Interfund Revenue	16,309,759	18,054,730	24,139,588	10,780,143	24,139,588	25,679,048
358	Intergovernmental	-	-	175,000	-	175,000	-
359	Other Revenue	16,698	333,581	6,000	804	6,000	6,000
360	Contributions	455,724	446,736	462,670	213,138	462,670	356,487
361	Transfer In	175,000	175,000	1,000,000	1,000,000	1,000,000	-
362	Transfers In	175,000	175,000	1,000,000	1,000,000	1,000,000	-
363	Expenses	\$ 16,446,601	\$ 18,502,029	\$ 25,448,134	\$ 8,403,884	\$ 25,448,134	\$ 25,743,724
364	Labor and Benefits	1,564,429	1,715,415	1,331,538	363,839	1,331,538	712,947
365	Regular Wages	214,272	338,536	482,895	229,619	482,895	540,001
366	Part-Time Wages	990	1,100	-	-	-	-
367	Employment Taxes	15,769	26,422	37,017	18,680	37,017	41,350
368	Health Programs	989	778	2,801	2,331	2,801	16,237
369	Health, Dental, Vision Insurance	678,214	645,355	671,262	32,676	671,262	70,261
370	Other Benefits	611,242	624,001	-	-	-	2,553
371	Other Compensation	28,420	54,833	101,384	62,988	101,384	528
372	Other Insurance	1,243	1,859	2,559	1,600	2,559	3,896
373	Retirement	12,856	20,312	32,403	13,828	32,403	36,876
374	Worker's Compensation Insurance	434	2,219	1,217	2,117	1,217	1,245
375	Operating	14,681,459	16,400,374	24,050,575	7,902,941	24,050,575	24,948,005
376	Charges and Fees	-	-	4,954	4,954	10,564	10,771
377	Contract Services	117,763	163,386	188,550	101,300	188,550	1,821,564
378	Equipment	2,517	407	-	2,553	-	1,350
379	Insurance and Claims	14,022,387	15,612,818	22,843,256	7,321,170	22,837,646	22,889,102
380	Operating Costs	527,975	611,387	1,000,370	468,500	1,000,370	194,140
381	Professional Development	6,670	10,871	13,445	3,684	13,445	29,518
382	Utilities	4,147	1,505	-	780	-	1,560
383	Interfund Charges	25,713	24,000	66,021	33,011	66,021	82,772
384	Information Technology Internal Support Charge	25,713	24,000	66,021	33,011	66,021	82,772
385	Capital Outlay	-	187,240	-	104,093	-	-
386	Capital Facilities	-	187,240	-	104,093	-	-
387	Transfers Out	175,000	175,000	-	-	-	-
388	Transfers Out	175,000	175,000	-	-	-	-
389	Information Technology						
390	201 - Sales Tax Capital Improvements Fund	-	\$(250,625)	\$(5,125,000)	\$(1,436,372)	\$(5,032,527)	-
391	Revenue	-	\$ 217,527	\$ 125,000	\$ 4,128	\$ 32,473	-
392	Intergovernmental	-	217,527	125,000	4,128	32,473	-
393	Expenses	-	\$ 468,153	\$ 5,250,000	\$ 1,440,501	\$ 5,065,000	-
394	Operating	-	20,805	-	-	-	-
395	Equipment	-	20,805	-	-	-	-
396	Capital Outlay	-	447,348	5,250,000	1,440,501	5,065,000	-
397	Capital Equipment	-	447,348	5,250,000	1,440,501	5,065,000	-
398	401 - Information Technology Fund	\$(568,231)	\$ 367,947	\$(81,702)	\$(1,253,549)	\$(291,852)	\$(275,000)
399	Revenue	\$ 8,895,096	\$ 10,432,710	\$ 12,536,389	\$ 6,244,984	\$ 12,536,389	\$ 16,046,937



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
400	Interest Revenue	17,348	31,045	23,682	19,213	23,682	23,682
401	Lease Revenue	-	-	-	125,000	-	-
402	License and Permits	110,105	-	-	1,400	-	16,800
403	Interfund Revenue	8,767,643	10,401,664	12,512,707	6,099,371	12,512,707	16,006,455
404	Expenses	\$ 9,463,327	\$ 10,064,763	\$ 12,618,091	\$ 7,498,532	\$ 12,828,241	\$ 16,321,937
405	Labor and Benefits	2,970,809	3,182,428	3,668,797	1,729,169	3,668,797	3,896,375
406	Regular Wages	2,152,056	2,361,905	2,628,437	1,233,549	2,628,437	2,827,738
407	Part-Time Wages	-	-	-	6,193	-	-
408	Overtime	-	83	-	1,075	-	-
409	Other Compensation	108,685	73,061	93,265	44,117	93,265	18,465
410	Employment Taxes	163,039	176,620	208,146	92,890	208,146	217,192
411	Health, Dental, Vision Insurance	363,900	366,066	505,051	234,339	505,051	516,242
412	Worker's Compensation Insurance	4,528	5,933	6,817	3,321	6,817	6,525
413	Health Programs	31,335	33,029	32,357	18,424	32,357	83,890
414	Other Insurance	13,650	15,426	17,738	9,771	17,738	20,006
415	Retirement	129,865	146,555	173,986	77,991	173,986	185,626
416	Other Benefits	3,750	3,750	3,000	7,500	3,000	20,690
417	Operating	6,084,589	5,385,101	8,346,424	5,510,354	8,346,424	12,249,341
418	Operating Costs	160,913	170,455	160,000	93,153	160,000	55,000
419	Utilities	491,831	526,743	635,037	274,434	635,037	708,291
420	Contract Services	3,971,701	3,858,325	6,271,093	4,357,851	6,271,093	52,000
421	Professional Development	67,500	118,978	87,000	47,133	87,000	87,000
422	Grants and Contributions	-	93	-	-	-	-
423	Equipment	1,392,645	710,507	1,193,294	737,782	1,193,294	11,347,050
424	Interfund Charges	198,835	78,212	102,870	51,935	102,870	126,220
425	Insurance Premiums Internal Support Charge	2,656	3,187	4,462	2,231	4,462	4,306
426	Fleet and Fuel Internal Support Charge	2,081	2,353	1,387	755	1,387	1,633
427	Information Technology Internal Support Charge	112,851	18,617	4,800	2,838	4,800	-
428	Facility Internal Support Charge	61,260	42,426	74,235	37,118	74,235	76,990
429	Utilities Internal Support Charge	19,987	11,629	17,986	8,993	17,986	43,291
430	Capital Outlay	209,093	1,419,022	500,000	207,075	710,150	50,000
431	Capital Equipment	209,093	1,419,022	500,000	206,825	710,150	50,000
432	Utility Systems	-	-	-	250	-	-
433	Visit Grand Junction						
434	102 - Visit Grand Junction Fund	\$ (2,008,622)	\$ (1,255,727)	\$ (1,821,049)	\$ 143,197	\$ (1,821,049)	\$ (1,121,989)
435	Revenue	\$ 3,145,410	\$ 3,382,739	\$ 3,537,121	\$ 1,582,794	\$ 3,537,121	\$ 3,768,064
436	Tax Revenue	3,113,570	3,324,105	3,527,060	1,563,452	3,527,060	3,749,703
437	Interest Revenue	25,566	58,476	5,061	19,342	5,061	5,061
438	Other Revenue	-	157	-	-	-	-
439	Charges for Services	6,275	-	5,000	-	5,000	13,300
440	Expenses	\$ 5,154,032	\$ 4,638,466	\$ 5,358,170	\$ 1,439,597	\$ 5,358,170	\$ 4,890,054
441	Labor and Benefits	368,468	465,305	675,735	249,436	800,525	649,571
442	Regular Wages	262,759	348,547	480,101	186,967	604,891	427,095
443	Part-Time Wages	28,538	12,177	27,900	-	27,900	67,163
444	Other Compensation	8,949	10,103	9,845	3,342	9,845	8,941
445	Employment Taxes	22,310	27,160	39,496	13,921	39,496	38,495
446	Health, Dental, Vision Insurance	23,272	37,936	73,426	26,692	73,426	60,560
447	Worker's Compensation Insurance	600	906	1,298	490	1,298	1,140
448	Health Programs	2,966	3,421	8,568	4,622	8,568	12,854
449	Other Insurance	953	1,341	1,794	922	1,794	2,386
450	Retirement	17,372	22,963	31,807	12,480	31,807	28,917
451	Other Benefits	750	750	1,500	-	1,500	2,021
452	Operating	4,628,301	3,889,971	4,414,117	1,070,688	4,289,327	4,008,294
453	Operating Costs	89,822	78,135	32,442	43,373	46,298	39,785
454	Utilities	7,220	4,239	4,890	1,974	4,890	4,430
455	Contract Services	4,399,837	3,602,442	4,230,790	886,404	4,058,872	3,724,547
456	Professional Development	37,577	39,483	54,724	11,950	54,724	36,249



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
457	Grants and Contributions	821	10,667	10,850	11,353	10,850	10,350
458	Equipment	93,025	155,005	80,421	115,634	113,693	192,933
459	Interfund Charges	157,262	283,189	268,318	119,474	268,318	232,188
460	General Government Internal Support Charge	52,160	170,934	132,745	51,515	132,745	139,736
461	Insurance Premiums Internal Support Charge	2,006	2,407	3,370	1,685	3,370	3,252
462	Fleet and Fuel Internal Support Charge	5,157	7,791	18,243	9,293	18,243	10,031
463	Information Technology Internal Support Charge	87,433	92,991	108,120	54,060	108,120	73,192
464	Utilities Internal Support Charge	10,506	9,066	5,840	2,920	5,840	5,977
465	General Services						
466	100 - General Fund	\$ (7,539,543)	\$ (8,686,836)	\$ (8,875,284)	\$ (4,547,561)	\$ (9,107,609)	\$ (9,706,836)
467	Revenue	\$ 261,411	\$ 337,176	\$ 596,457	\$ 59,853	\$ 746,457	\$ 599,565
468	Other Revenue	23,242	18,753	4,500	10,950	4,500	124,500
469	Sale of Capital Assets	11,356	9,486	7,000	-	7,000	9,000
470	Charges for Services	226,813	308,937	285,000	48,903	285,000	466,065
471	Intergovernmental	-	-	299,957	-	299,957	-
472	Contributions	-	-	-	-	150,000	-
473	Expenses	\$ 7,800,954	\$ 9,024,012	\$ 9,471,741	\$ 4,607,414	\$ 9,854,066	\$ 10,306,401
474	Labor and Benefits	3,731,103	4,160,855	4,778,373	2,087,135	4,778,373	5,206,810
475	Regular Wages	2,426,091	2,615,213	2,879,328	1,290,540	2,879,328	3,050,829
476	Part-Time Wages	177,144	309,659	392,600	102,103	392,600	461,760
477	Overtime	75,184	82,706	81,445	51,019	81,445	83,526
478	Other Compensation	42,528	36,945	72,537	21,950	72,537	24,142
479	Employment Taxes	197,439	222,790	260,029	106,247	260,029	276,706
480	Health, Dental, Vision Insurance	408,031	416,390	527,043	265,210	527,043	639,784
481	Worker's Compensation Insurance	183,104	240,667	295,557	119,294	295,557	285,941
482	Unemployment Insurance	2,354	-	-	-	-	-
483	Health Programs	39,681	44,855	51,206	26,385	51,206	126,512
484	Other Insurance	14,597	18,120	19,833	10,466	19,833	21,811
485	Retirement	150,701	162,260	187,545	79,671	187,545	201,659
486	Other Benefits	14,250	11,250	11,250	14,250	11,250	34,141
487	Operating	1,758,190	1,902,873	1,968,666	1,159,592	2,200,991	2,076,396
488	Costs of Goods Sold	5,503	9,174	5,535	1,556	5,535	4,275
489	Operating Costs	465,675	526,710	373,085	160,090	373,085	511,151
490	Utilities	11,033	6,364	6,638	4,755	6,638	9,130
491	Contract Services	760,286	928,356	1,190,997	666,542	1,190,997	1,188,325
492	Charges and Fees	107,325	122,116	119,906	146,169	119,906	140,240
493	Professional Development	30,401	36,281	63,870	24,976	63,870	68,250
494	Grants and Contributions	1,088	17,942	360	-	360	-
495	Equipment	376,880	255,930	208,275	155,503	440,600	155,025
496	Interfund Charges	1,995,837	2,138,735	2,724,702	1,356,935	2,724,702	3,023,195
497	Insurance Premiums Internal Support Charge	159,814	174,067	243,694	121,847	243,694	235,165
498	Fleet and Fuel Internal Support Charge	1,330,022	1,242,241	1,588,585	792,384	1,588,585	1,585,891
499	Information Technology Internal Support Charge	236,432	438,848	516,668	256,633	516,668	685,770
500	Facility Internal Support Charge	123,942	169,189	161,263	78,825	161,263	133,545
501	Utilities Internal Support Charge	145,628	114,390	214,492	107,246	214,492	382,825
502	Capital Outlay	315,823	821,550	-	3,751	150,000	0
503	Capital Equipment	-	101,973	-	-	-	-
504	Capital Facilities	315,823	719,576	-	3,751	150,000	0
505	201 - Sales Tax Capital Improvements Fund	\$ (2,462,737)	\$ (2,886,548)	\$ (1,700,000)	\$ (1,005,954)	\$ (2,810,000)	\$ (1,639,949)
506	Revenue	\$ 825,000	\$ 200,005	-	-	\$ 129,430	\$ 350,000
507	Other Revenue	-	5	-	-	-	-
508	Intergovernmental	800,000	200,000	-	-	129,430	-
509	Contributions	25,000	-	-	-	-	350,000
510	Expenses	\$ 3,287,737	\$ 3,086,553	\$ 1,700,000	\$ 1,005,954	\$ 2,939,430	\$ 1,989,949
511	Operating	1,184,331	1,246,307	-	611,013	1,300,000	-
512	Operating Costs	1,157,709	1,015,458	-	576,594	1,230,000	-
513	Contract Services	25,288	230,849	-	-	50,000	-



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
514	Charges and Fees	1,334	-	-	-	-	-
515	Equipment	-	-	-	34,419	20,000	-
516	Capital Outlay	2,103,405	1,840,246	1,700,000	394,941	1,639,430	1,989,949
517	Capital Facilities	2,103,405	1,840,246	1,700,000	394,941	1,639,430	689,949
518	Street Infrastructure	-	-	-	-	-	1,300,000
519	302 - Solid Waste Fund	\$ 530,765	\$ 248,436	\$ (1,337,289)	\$ 450,643	\$ (1,750,393)	\$ 162,271
520	Revenue	\$ 5,304,762	\$ 6,032,190	\$ 7,100,737	\$ 3,794,331	\$ 7,895,887	\$ 7,857,317
521	Interest Revenue	15,163	53,087	26,420	26,357	26,420	26,420
522	Other Revenue	103	8	-	-	-	-
523	Debt Proceeds	-	-	475,000	-	475,000	-
524	Charges for Services	5,255,775	5,696,994	6,471,817	3,388,354	6,471,817	7,762,647
525	License and Permits	-	208,550	87,500	34,410	87,500	68,250
526	Intergovernmental	33,721	73,552	40,000	345,210	835,150	-
527	Expenses	\$ 4,773,997	\$ 5,783,754	\$ 8,438,026	\$ 3,343,688	\$ 9,646,280	\$ 7,695,046
528	Labor and Benefits	1,714,583	2,187,502	2,839,817	1,274,405	2,839,817	3,080,734
529	Regular Wages	1,185,616	1,438,257	1,802,446	779,362	1,802,446	1,881,645
530	Part-Time Wages	14,943	1,152	-	-	-	33,120
531	Overtime	8,264	32,267	13,964	24,166	13,964	20,076
532	Other Compensation	113	7,325	12,700	9,973	12,700	5,268
533	Employment Taxes	87,211	105,662	139,964	57,678	139,964	148,418
534	Health, Dental, Vision Insurance	214,448	312,043	491,417	223,517	491,417	544,046
535	Worker's Compensation Insurance	109,803	167,780	215,983	100,768	215,983	209,413
536	Health Programs	13,489	17,165	28,114	15,509	28,114	85,243
537	Other Insurance	6,513	9,728	12,020	6,281	12,020	13,705
538	Retirement	70,432	86,374	113,459	46,651	113,459	117,396
539	Other Benefits	3,750	9,750	9,750	10,500	9,750	22,403
540	Operating	1,129,625	1,680,243	2,024,768	576,897	2,024,768	1,502,836
541	Operating Costs	99,625	97,829	90,102	31,815	90,102	97,256
542	Utilities	432	-	-	-	-	1,740
543	Contract Services	124,082	122,463	74,600	24,835	74,600	69,000
544	Charges and Fees	787,453	810,240	932,391	441,622	932,391	920,815
545	Professional Development	6,347	5,620	14,375	11,704	14,375	14,775
546	Grants and Contributions	-	320	-	315	-	1,000
547	Equipment	111,685	643,771	913,300	66,607	913,300	398,250
548	Interfund Charges	1,540,152	1,867,501	2,348,441	1,191,940	2,348,441	2,676,476
549	General Government Internal Support Charge	365,505	401,720	475,885	237,942	475,885	432,547
550	Insurance Premiums Internal Support Charge	38,767	46,520	97,693	48,847	97,693	94,274
551	Fleet and Fuel Internal Support Charge	834,907	890,773	1,128,439	582,443	1,128,439	1,304,977
552	Information Technology Internal Support Charge	28,893	244,446	302,480	150,736	302,480	467,777
553	Facility Internal Support Charge	13,289	16,379	28,846	14,423	28,846	29,992
554	Utilities Internal Support Charge	258,791	267,663	315,098	157,549	315,098	346,910
555	Capital Outlay	389,637	48,508	1,225,000	300,446	2,433,254	435,000
556	Capital Equipment	-	38,000	-	-	659,758	435,000
557	Capital Facilities	389,637	10,508	1,225,000	300,446	1,773,496	-
558	303 - Convention Center Fund	\$ (198,840)	\$ (193,971)	-	\$ 1,739	-	-
559	Revenue	\$ 155,491	\$ 213,566	-	\$ 1,999	-	-
560	Other Revenue	2,071	-	-	-	-	-
561	Intergovernmental	153,420	213,566	-	1,999	-	-
562	Expenses	\$ 354,331	\$ 407,537	-	\$ 260	-	-
563	Operating	207,252	225,985	-	260	-	-
564	Contract Services	206,692	225,000	-	-	-	-
565	Charges and Fees	560	985	-	260	-	-
566	Interfund Charges	147,079	181,552	-	-	-	-
567	Fleet and Fuel Internal Support Charge	6,129	5,752	-	-	-	-
568	Utilities Internal Support Charge	140,950	175,800	-	-	-	-
569	305 - Golf Courses Fund	\$ (61,786)	\$ (196,645)	\$ (192,685)	\$ (735,686)	\$ (192,685)	\$ 219,868
570	Revenue	\$ 2,291,049	\$ 2,472,758	\$ 2,657,625	\$ 476,870	\$ 2,657,625	\$ 3,246,285



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
571	Interest Revenue	4,449	9,167	9,985	(74)	9,985	9,985
572	Other Revenue	10,246	67,600	25,540	1,334	25,540	117,000
573	Lease Revenue	363,998	412,793	414,400	33,574	414,400	482,400
574	Charges for Services	1,775,228	1,828,085	2,038,700	412,001	2,038,700	2,464,400
575	License and Permits	137,127	155,113	169,000	30,034	169,000	172,500
576	Expenses	\$ 2,352,835	\$ 2,669,403	\$ 2,850,310	\$ 1,212,556	\$ 2,850,310	\$ 3,026,417
577	Labor and Benefits	887,745	979,214	1,020,501	462,448	1,020,501	1,149,139
578	Regular Wages	402,916	447,012	474,154	216,159	474,154	495,975
579	Part-Time Wages	294,972	318,214	308,620	135,022	308,620	385,000
580	Overtime	459	1,050	1,999	118	1,999	-
581	Other Compensation	8,611	15,538	19,867	7,094	19,867	20,214
582	Employment Taxes	51,640	57,287	61,489	26,031	61,489	68,941
583	Health, Dental, Vision Insurance	79,614	82,294	95,030	49,468	95,030	102,705
584	Worker's Compensation Insurance	12,268	16,226	17,172	7,935	17,172	17,554
585	Health Programs	8,344	9,404	7,504	4,082	7,504	18,943
586	Other Insurance	2,792	3,103	3,091	1,855	3,091	3,589
587	Retirement	24,630	27,587	30,075	13,184	30,075	31,739
588	Other Benefits	1,500	1,500	1,500	1,500	1,500	4,478
589	Operating	848,919	904,703	945,053	390,072	945,053	1,026,170
590	Costs of Goods Sold	393,950	388,295	356,720	64,276	356,720	347,000
591	Operating Costs	153,969	158,981	208,718	102,095	208,718	246,700
592	Utilities	50,274	47,446	55,475	41,475	55,475	56,700
593	Contract Services	23,644	33,284	17,895	9,406	17,895	20,420
594	Charges and Fees	77,494	95,155	79,220	53,223	79,220	108,250
595	Professional Development	4,831	2,960	8,200	810	8,200	15,500
596	Equipment	144,757	178,583	218,825	118,787	218,825	231,600
597	Interfund Charges	528,374	697,689	746,958	360,036	746,958	763,310
598	General Government Internal Support Charge	110,240	139,454	198,574	99,287	198,574	199,635
599	Insurance Premiums Internal Support Charge	23,470	28,164	39,429	19,715	39,429	38,049
600	Fleet and Fuel Internal Support Charge	243,493	302,216	285,942	130,210	285,942	274,658
601	Information Technology Internal Support Charge	72,411	120,386	93,042	45,839	93,042	117,083
602	Facility Internal Support Charge	19,681	29,011	51,285	25,643	51,285	53,542
603	Utilities Internal Support Charge	59,079	78,458	78,686	39,343	78,686	80,343
604	Capital Outlay	-	-	50,000	-	50,000	-
605	Land	-	-	50,000	-	50,000	-
606	Debt Service	87,797	87,797	87,798	-	87,798	87,798
607	Principal	77,939	79,108	80,295	-	80,295	81,499
608	Interest Expense	9,859	8,690	7,503	-	7,503	6,299
609	308 - Parking Fund	\$ 17,442	\$ (46,494)	\$ (362,351)	\$ 52,374	\$ (362,351)	\$ 73,881
610	Revenue	\$ 704,792	\$ 767,532	\$ 1,323,865	\$ 507,078	\$ 1,323,865	\$ 1,198,384
611	Interest Revenue	6,398	19,157	10,596	8,516	10,596	10,596
612	Other Revenue	90	40	-	-	-	4,788
613	Lease Revenue	60,790	2,910	104,040	100	104,040	-
614	Charges for Services	89,023	158,574	108,092	101,808	108,092	235,000
615	License and Permits	397,317	385,398	473,202	245,684	473,202	570,000
616	Fines	131,474	165,903	578,655	148,620	578,655	378,000
617	Special Assessments	19,700	35,550	49,280	2,350	49,280	-
618	Expenses	\$ 687,350	\$ 814,026	\$ 1,686,216	\$ 454,704	\$ 1,686,216	\$ 1,124,503
619	Labor and Benefits	167,846	261,175	610,348	274,476	610,348	463,870
620	Regular Wages	115,049	178,975	385,731	179,040	385,731	298,643
621	Overtime	2,359	2,216	-	4,223	-	384
622	Other Compensation	1,714	1,856	3,429	1,113	3,429	1,407
623	Employment Taxes	8,443	12,835	29,747	12,915	29,747	22,983
624	Health, Dental, Vision Insurance	26,746	44,705	142,728	51,986	142,728	90,955
625	Worker's Compensation Insurance	5,265	7,074	18,705	9,044	18,705	11,789
626	Health Programs	584	1,337	4,368	3,517	4,368	14,207
627	Other Insurance	702	1,009	2,419	1,137	2,419	2,182



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
628	Retirement	6,984	10,793	23,221	10,750	23,221	19,086
629	Other Benefits	-	375	-	750	-	2,234
630	Operating	162,332	177,783	247,773	106,094	247,773	253,710
631	Operating Costs	13,732	19,865	19,620	34,691	19,620	21,700
632	Utilities	5,184	-	-	-	-	0
633	Contract Services	49,598	29,669	34,528	5,318	34,528	77,500
634	Charges and Fees	74,544	88,607	85,000	59,782	85,000	120,000
635	Professional Development	-	-	1,900	-	1,900	29,510
636	Equipment	19,274	39,642	106,725	6,303	106,725	5,000
637	Interfund Charges	113,404	131,301	154,327	74,081	154,327	163,155
638	General Government Internal Support Charge	55,658	58,878	66,496	33,248	66,496	60,878
639	Insurance Premiums Internal Support Charge	10,940	12,444	17,422	8,691	17,422	16,812
640	Fleet and Fuel Internal Support Charge	12,877	5,776	4,554	2,374	4,554	3,956
641	Information Technology Internal Support Charge	21,362	43,754	57,194	26,802	57,194	72,677
642	Facility Internal Support Charge	975	-	476	238	476	500
643	Utilities Internal Support Charge	11,592	10,449	8,185	2,728	8,185	8,331
644	Capital Outlay	-	-	430,000	53	430,000	-
645	Capital Equipment	-	-	430,000	53	430,000	-
646	Debt Service	243,767	243,767	243,768	-	243,768	243,768
647	Principal	219,641	222,935	226,280	-	226,280	229,674
648	Interest Expense	24,126	20,832	17,488	-	17,488	14,094
649	402 - Equipment Fund	\$ 2,320,228	\$ 294,186	\$ (154,425)	\$ (127,065)	\$ (3,728,025)	\$ 378,984
650	Revenue	\$ 8,892,741	\$ 8,550,146	\$ 9,352,721	\$ 4,731,634	\$ 9,352,721	\$ 10,983,482
651	Interest Revenue	51,466	190,316	15,772	108,721	15,772	15,772
652	Other Revenue	202,094	209,408	1,000	15,736	1,000	201,500
653	Sale of Capital Assets	232,826	83,718	50,000	219	50,000	50,000
654	Charges for Services	1,084,075	1,187,429	1,204,958	563,834	1,204,958	1,541,952
655	Interfund Revenue	7,322,278	6,879,275	8,080,991	4,043,124	8,080,991	9,174,258
656	Expenses	\$ 6,572,512	\$ 8,255,960	\$ 9,507,146	\$ 4,858,699	\$ 13,080,746	\$ 10,604,498
657	Labor and Benefits	1,417,756	1,407,855	1,725,270	793,578	1,725,270	2,040,465
658	Regular Wages	984,226	962,622	1,132,820	531,112	1,132,820	1,356,946
659	Overtime	11,550	4,995	17,110	1,828	17,110	19,465
660	Other Compensation	5,972	3,847	11,441	2,401	11,441	3,172
661	Employment Taxes	71,540	69,366	88,784	38,013	88,784	105,538
662	Health, Dental, Vision Insurance	227,609	241,748	326,659	147,350	326,659	343,255
663	Worker's Compensation Insurance	34,310	39,583	49,429	23,682	49,429	54,123
664	Health Programs	18,341	21,307	19,805	11,142	19,805	52,093
665	Other Insurance	6,264	6,443	7,921	4,594	7,921	9,800
666	Retirement	56,442	56,442	70,551	31,204	70,551	85,632
667	Other Benefits	1,500	1,500	750	2,250	750	10,440
668	Operating	3,106,558	3,177,923	2,963,160	1,497,405	2,963,160	3,558,693
669	Operating Costs	1,636,335	1,761,742	1,462,738	992,497	1,462,738	1,972,525
670	Fuel	1,346,627	1,258,029	1,417,904	474,525	1,417,904	1,464,148
671	Utilities	3,431	317	775	-	775	10,795
672	Contract Services	28,073	101,610	30,782	17,955	30,782	35,270
673	Charges and Fees	410	436	675	391	675	675
674	Professional Development	23,254	22,815	18,386	7,526	18,386	20,500
675	Equipment	68,427	32,975	31,900	4,511	31,900	54,780
676	Interfund Charges	396,745	681,018	492,316	312,536	492,316	517,959
677	Insurance Premiums Internal Support Charge	186,143	253,368	88,973	111,236	88,973	85,859
678	Fleet and Fuel Internal Support Charge	31,329	20,204	18,182	8,918	18,182	29,605
679	Information Technology Internal Support Charge	97,178	187,597	266,265	132,934	266,265	291,098
680	Facility Internal Support Charge	33,138	28,919	37,676	18,838	37,676	39,155
681	Utilities Internal Support Charge	48,956	190,930	81,220	40,610	81,220	72,242
682	Capital Outlay	1,651,454	2,989,164	4,326,400	2,255,181	7,900,000	4,487,382
683	Capital Equipment	1,651,454	2,989,164	4,326,400	2,255,181	7,900,000	4,487,382
684	406 - Facilities Management Fund	\$ 3,662	\$ 11,740	\$ 180,284	\$ 203,365	\$ 180,284	\$ (2,807)



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
685	Revenue	\$ 3,114,346	\$ 4,143,783	\$ 4,226,773	\$ 2,119,295	\$ 4,226,773	\$ 3,450,995
686	Interest Revenue	(745)	(1,976)	1,653	3,027	1,653	1,653
687	Other Revenue	3,384	7,169	1,719	2,154	1,719	46,214
688	Lease Revenue	19,860	19,893	20,932	12,880	20,932	20,932
689	Interfund Revenue	3,091,847	4,118,698	4,202,469	2,101,235	4,202,469	3,382,196
690	Expenses	\$ 3,110,683	\$ 4,132,043	\$ 4,046,489	\$ 1,915,930	\$ 4,046,489	\$ 3,453,801
691	Labor and Benefits	651,288	823,699	905,183	416,251	905,183	1,055,474
692	Regular Wages	468,860	591,068	644,706	288,017	644,706	721,451
693	Part-Time Wages	553	-	-	-	-	-
694	Overtime	2,560	7,346	4,942	3,129	4,942	8,444
695	Other Compensation	3,213	4,234	7,041	4,368	7,041	3,489
696	Employment Taxes	34,699	43,957	50,172	21,467	50,172	56,104
697	Health, Dental, Vision Insurance	80,690	96,557	104,864	56,683	104,864	137,091
698	Worker's Compensation Insurance	20,164	29,866	37,411	16,154	37,411	39,269
699	Health Programs	9,951	11,268	11,341	6,509	11,341	33,150
700	Other Insurance	2,911	3,777	3,702	2,468	3,702	5,239
701	Retirement	27,686	35,628	41,004	17,457	41,004	46,024
702	Other Benefits	-	-	-	-	-	5,212
703	Operating	2,257,517	2,999,440	2,789,624	1,322,930	2,789,624	1,983,899
704	Operating Costs	51,899	62,007	71,284	26,077	71,284	71,434
705	Utilities	1,878,863	2,558,882	2,410,910	1,129,011	2,410,910	1,582,935
706	Contract Services	325,220	368,433	280,530	166,220	280,530	302,630
707	Professional Development	666	5,355	4,500	1,158	4,500	4,500
708	Equipment	869	4,762	22,400	465	22,400	22,400
709	Interfund Charges	201,878	308,904	351,682	176,148	351,682	414,429
710	Insurance Premiums Internal Support Charge	89,962	107,954	151,136	75,568	151,136	145,846
711	Fleet and Fuel Internal Support Charge	17,427	18,369	15,129	8,040	15,129	23,172
712	Information Technology Internal Support Charge	64,797	136,230	163,028	81,346	163,028	222,926
713	Facility Internal Support Charge	21,358	36,957	11,653	5,826	11,653	12,104
714	Utilities Internal Support Charge	8,334	9,394	10,736	5,368	10,736	10,380
715	Capital Outlay	-	-	-	601	-	-
716	Capital Facilities	-	-	-	601	-	-
717	Police						
718	100 - General Fund	\$ (26,803,577)	\$ (28,885,550)	\$ (31,593,715)	\$ (14,964,332)	\$ (31,727,526)	\$ (36,339,100)
719	Revenue	\$ 1,487,539	\$ 1,764,111	\$ 1,869,778	\$ 1,095,464	\$ 2,121,931	\$ 1,603,267
720	Other Revenue	63,357	110,181	58,575	89,967	92,751	68,455
721	Sale of Capital Assets	633	-	-	-	-	-
722	Charges for Services	815,057	809,327	760,506	436,613	760,506	840,766
723	License and Permits	1,225	1,050	1,000	105	1,000	1,000
724	Fines	7,974	7,900	9,500	3,415	9,500	7,500
725	Intergovernmental	591,895	833,038	1,040,197	565,345	1,258,174	685,546
726	Contributions	7,398	2,615	-	20	-	-
727	Expenses	\$ 28,291,116	\$ 30,649,661	\$ 33,463,493	\$ 16,059,796	\$ 33,849,457	\$ 37,942,367
728	Labor and Benefits	18,575,139	20,693,644	23,316,869	10,778,855	23,316,869	26,430,457
729	Regular Wages	12,171,074	13,543,380	15,027,125	6,786,485	15,027,125	17,238,201
730	Part-Time Wages	8,100	12,739	-	8,840	-	-
731	Overtime	1,503,582	1,794,429	1,706,689	994,229	1,706,689	2,081,537
732	Other Compensation	263,604	259,569	424,582	119,308	424,582	63,651
733	Employment Taxes	350,747	383,737	439,087	189,573	439,087	491,858
734	Health, Dental, Vision Insurance	2,084,272	2,087,621	2,738,368	1,270,045	2,738,368	2,834,744
735	Worker's Compensation Insurance	599,098	813,464	932,655	446,218	932,655	977,544
736	Health Programs	175,741	200,777	185,712	94,070	185,712	462,750
737	Other Insurance	78,154	88,148	97,266	54,419	97,266	118,543
738	Retirement	1,286,768	1,459,155	1,720,760	765,417	1,720,760	2,039,372
739	Other Benefits	54,000	50,625	44,625	50,250	44,625	122,257
740	Operating	2,670,938	2,696,512	2,675,265	1,290,039	3,061,229	2,404,643
741	Operating Costs	611,873	698,055	607,005	313,687	607,005	718,929



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
742	Fuel	-	297	-	385	-	-
743	Utilities	50,180	-	-	-	-	15,400
744	Contract Services	999,954	917,332	969,769	506,127	1,109,080	910,959
745	Charges and Fees	1,847	2,009	630	1,196	630	1,500
746	Professional Development	531,029	514,981	506,891	258,401	526,891	514,005
747	Insurance and Claims	1,553	-	-	-	-	-
748	Grants and Contributions	23,963	34,420	30,120	12,107	40,120	99,000
749	Equipment	450,538	529,419	560,850	198,137	777,503	144,850
750	Interfund Charges	6,849,694	6,691,302	7,471,359	3,938,711	7,471,359	9,107,267
751	Communications Center Internal Support Charge	2,453,665	2,486,205	2,590,706	1,295,353	2,590,706	2,701,675
752	Insurance Premiums Internal Support Charge	305,157	366,188	512,664	256,332	512,664	494,721
753	Fleet and Fuel Internal Support Charge	1,127,827	999,806	1,016,453	792,567	1,016,453	1,193,638
754	Information Technology Internal Support Charge	2,403,403	2,139,525	2,636,012	1,236,698	2,636,012	3,923,398
755	Facility Internal Support Charge	420,010	527,428	512,951	256,476	512,951	531,287
756	Utilities Internal Support Charge	139,633	172,150	202,573	101,286	202,573	262,547
757	Capital Outlay	195,344	568,202	-	52,191	-	-
758	Capital Equipment	162,209	568,202	-	52,191	-	-
759	Capital Facilities	33,135	-	-	-	-	-
760	101 - Enhanced 911 Fund	\$ 3,592,041	\$ 3,995,391	\$ 4,531,049	\$ 1,580,812	\$ 4,531,049	\$ 3,788,030
761	Revenue	\$ 3,592,041	\$ 3,995,391	\$ 4,531,049	\$ 1,580,812	\$ 4,531,049	\$ 4,300,970
762	Tax Revenue	-	(61,766)	(77,277)	(34,411)	(77,277)	(83,599)
763	Interest Revenue	35,323	138,847	109,276	88,830	109,276	109,276
764	Charges for Services	3,556,719	3,918,310	4,499,050	1,526,393	4,499,050	4,275,293
765	Expenses	-	-	-	-	-	\$ 512,940
766	Transfers Out	-	-	-	-	-	512,940
767	Transfers Out	-	-	-	-	-	512,940
768	107 - First Responder Tax Fund	\$ (648,757)	\$ (1,491,885)	\$ (2,484,540)	\$ (824,534)	\$ (2,484,540)	\$ (3,047,380)
769	Revenue	-	\$ 1	-	-	-	-
770	Other Revenue	-	1	-	-	-	-
771	Expenses	\$ 648,757	\$ 1,491,885	\$ 2,484,540	\$ 824,534	\$ 2,484,540	\$ 3,047,380
772	Labor and Benefits	371,211	698,566	1,842,147	450,440	1,842,147	2,213,559
773	Regular Wages	290,685	510,739	1,253,116	303,351	1,253,116	1,325,313
774	Overtime	4,208	14,947	-	6,807	-	246,197
775	Other Compensation	441	450	7,600	2,171	7,600	550
776	Employment Taxes	21,611	37,924	70,149	22,137	70,149	72,972
777	Health, Dental, Vision Insurance	26,779	85,975	321,250	73,324	321,250	307,729
778	Worker's Compensation Insurance	5,888	11,550	55,753	8,354	55,753	69,337
779	Health Programs	651	1,530	15,979	6,252	15,979	46,004
780	Other Insurance	2,007	3,307	8,537	2,331	8,537	9,366
781	Retirement	17,441	30,644	106,763	18,213	106,763	123,607
782	Other Benefits	1,500	1,500	3,000	7,500	3,000	12,483
783	Operating	39,182	68,943	283,100	93,802	283,100	413,100
784	Operating Costs	11,561	-	36,400	-	36,400	36,400
785	Utilities	2,592	-	-	-	-	-
786	Professional Development	-	-	29,000	530	29,000	29,000
787	Equipment	25,028	68,943	217,700	93,272	217,700	347,700
788	Interfund Charges	238,364	314,318	359,293	175,911	359,293	420,721
789	Fleet and Fuel Internal Support Charge	170,783	188,511	211,556	104,580	211,556	179,787
790	Information Technology Internal Support Charge	67,581	125,807	147,737	71,332	147,737	240,934
791	Capital Outlay	-	410,058	-	104,381	-	-
792	Capital Equipment	-	410,058	-	104,381	-	-
793	115 - Public Safety Impact Fee Fund	\$ 107,170	\$ 138,300	\$ 114,051	\$ 113,219	\$ 114,051	\$ 216,050
794	Revenue	\$ 107,170	\$ 138,300	\$ 114,051	\$ 113,219	\$ 114,051	\$ 216,050
795	Interest Revenue	-	5,807	-	-	-	-
796	Charges for Services	107,170	132,494	114,051	113,219	114,051	216,050
797	201 - Sales Tax Capital Improvements Fund	\$ 658	-	-	-	\$ (90,000)	-
798	Expenses	\$ (658)	-	-	-	\$ 90,000	-



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
799	Operating	(658)	-	-	-	90,000	-
800	Contract Services	(658)	-	-	-	-	-
801	Equipment	-	-	-	-	90,000	-
802	405 - Communications Center Fund	\$ (2,079,881)	\$ (1,842,517)	\$ (3,205,127)	\$ (1,191,145)	\$ (3,610,803)	\$ (3,599,821)
803	Revenue	\$ 5,337,990	\$ 5,612,990	\$ 5,999,098	\$ 2,990,519	\$ 5,999,098	\$ 6,957,846
804	Interest Revenue	10,099	41,581	20,069	20,842	20,069	20,069
805	Other Revenue	715	750	-	-	-	-
806	Lease Revenue	91,200	91,200	90,600	45,900	90,600	90,600
807	Charges for Services	2,231,937	2,375,140	2,578,897	1,269,178	2,578,897	2,806,522
808	Interfund Revenue	3,004,039	3,104,320	3,309,532	1,654,598	3,309,532	3,527,715
809	Transfers In	-	-	-	-	-	512,940
810	Expenses	\$ 7,417,871	\$ 7,455,508	\$ 9,204,225	\$ 4,181,664	\$ 9,609,901	\$ 10,557,667
811	Labor and Benefits	4,867,082	5,026,900	6,428,043	2,532,224	6,428,043	6,908,767
812	Regular Wages	2,866,350	2,836,334	3,976,674	1,409,787	3,976,674	4,000,104
813	Part-Time Wages	-	5,369	-	12,538	-	-
814	Overtime	925,404	1,055,462	810,807	505,544	810,807	1,060,642
815	Other Compensation	21,578	97,680	50,304	7,287	50,304	9,890
816	Employment Taxes	279,121	289,639	357,625	138,776	357,625	381,776
817	Health, Dental, Vision Insurance	497,454	467,127	847,955	313,249	847,955	963,096
818	Worker's Compensation Insurance	7,624	13,641	24,611	7,167	24,611	16,312
819	Unemployment Insurance	17,087	-	-	-	-	-
820	Health Programs	53,944	60,713	60,031	31,515	60,031	150,191
821	Other Insurance	18,412	19,129	27,267	11,641	27,267	28,451
822	Retirement	169,609	173,555	262,644	84,971	262,644	264,942
823	Other Benefits	10,500	8,250	10,125	9,750	10,125	33,364
824	Operating	540,463	382,219	480,488	206,983	480,488	372,510
825	Operating Costs	142,678	87,374	102,408	45,467	102,408	129,450
826	Utilities	67,219	105,633	91,267	52,638	91,267	0
827	Contract Services	66,149	64,626	71,126	13,386	71,126	71,126
828	Professional Development	96,579	26,517	101,600	37,515	101,600	102,700
829	Grants and Contributions	1,384	1,313	1,323	-	1,323	1,470
830	Equipment	166,453	96,756	112,764	57,978	112,764	67,764
831	Interfund Charges	1,497,009	1,661,440	2,145,694	1,065,758	2,145,694	2,763,450
832	General Government Internal Support Charge	356,168	394,026	474,127	237,063	474,127	557,571
833	Insurance Premiums Internal Support Charge	8,773	10,528	14,739	7,370	14,739	14,223
834	Fleet and Fuel Internal Support Charge	53,699	57,019	80,281	40,674	80,281	35,662
835	Information Technology Internal Support Charge	1,051,273	1,137,828	1,479,966	732,361	1,479,966	2,136,323
836	Utilities Internal Support Charge	27,096	62,039	96,581	48,291	96,581	19,670
837	Capital Outlay	513,318	384,950	150,000	376,698	555,676	512,940
838	Capital Equipment	513,318	384,950	150,000	376,698	555,676	512,940
839	Fire						
840	100 - General Fund	\$ (11,250,443)	\$ (9,020,633)	\$ (12,116,812)	\$ (7,068,408)	\$ (12,116,812)	\$ (12,496,959)
841	Revenue	\$ 9,505,396	\$ 11,940,912	\$ 11,343,054	\$ 4,299,360	\$ 11,528,344	\$ 12,608,547
842	Interest Revenue	1,249	901	-	1,756	-	-
843	Other Revenue	5,874	64,899	-	43,282	-	-
844	Sale of Capital Assets	3,330	-	-	-	-	-
845	Charges for Services	8,735,580	10,933,508	10,345,394	4,081,308	10,530,684	11,807,751
846	License and Permits	176,730	128,740	139,044	53,713	139,044	131,800
847	Intergovernmental	580,614	810,649	857,616	119,280	857,616	667,996
848	Contributions	2,020	2,215	1,000	20	1,000	1,000
849	Expenses	\$ 20,755,839	\$ 20,961,544	\$ 23,459,866	\$ 11,367,768	\$ 23,645,156	\$ 25,105,506
850	Labor and Benefits	15,559,150	15,558,978	17,145,686	8,148,510	17,145,686	17,873,222
851	Regular Wages	9,581,368	9,648,902	10,867,998	5,113,987	10,867,998	11,435,541
852	Part-Time Wages	31,992	44,540	97,396	28,078	97,396	-
853	Overtime	1,583,009	1,403,570	899,668	475,566	899,668	1,048,588
854	Other Compensation	57,103	126,859	232,224	74,149	232,224	39,337
855	Employment Taxes	193,408	198,048	217,852	100,301	217,852	241,737



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
856	Health, Dental, Vision Insurance	1,647,984	1,547,024	1,930,427	955,508	1,930,427	2,020,984
857	Worker's Compensation Insurance	605,483	713,091	800,831	378,577	800,831	762,507
858	Health Programs	179,433	201,149	167,412	77,664	167,412	330,149
859	Other Insurance	64,419	64,280	69,733	39,456	69,733	80,706
860	Retirement	1,542,076	1,538,608	1,776,418	816,594	1,776,418	1,821,264
861	Other Benefits	72,874	72,906	85,727	88,630	85,727	92,408
862	Operating	1,727,243	1,793,820	1,530,851	856,950	1,716,141	1,777,785
863	Operating Costs	664,396	831,341	666,756	343,291	666,756	773,545
864	Fuel	4,045	9,908	1,440	962	1,440	1,440
865	Utilities	71,249	23,339	19,146	12,499	19,146	39,525
866	Contract Services	364,634	452,118	333,607	364,856	518,897	531,007
867	Charges and Fees	151,601	155,644	159,286	5,795	159,286	155,000
868	Professional Development	196,204	160,155	348,316	88,874	348,316	274,568
869	Grants and Contributions	2,100	-	2,300	-	2,300	2,700
870	Equipment	273,013	161,316	-	40,674	-	-
871	Interfund Charges	3,374,872	3,555,564	4,783,329	2,362,308	4,783,329	5,454,499
872	Communications Center Internal Support Charge	550,374	618,115	718,490	359,245	718,490	826,040
873	Insurance Premiums Internal Support Charge	199,291	239,149	334,809	167,405	334,809	323,091
874	Fleet and Fuel Internal Support Charge	1,460,629	1,128,817	1,747,764	866,845	1,747,764	2,026,954
875	Information Technology Internal Support Charge	896,496	1,242,354	1,560,408	757,885	1,560,408	1,840,825
876	Facility Internal Support Charge	165,702	212,565	318,373	159,187	318,373	331,727
877	Utilities Internal Support Charge	102,380	114,564	103,485	51,742	103,485	105,862
878	Capital Outlay	94,575	53,182	-	-	-	-
879	Capital Equipment	94,575	53,182	-	-	-	-
880	107 - First Responder Tax Fund	\$ (4,112,296)	\$ (6,488,706)	\$ (7,976,992)	\$ (5,550,736)	\$ (7,976,992)	\$ (11,338,857)
881	Revenue	\$ 1,437,426	\$ 2,046,924	\$ 2,091,941	\$ 559,193	\$ 2,091,941	\$ 12,504
882	Intergovernmental	1,437,426	2,046,924	2,091,941	559,193	2,091,941	12,504
883	Expenses	\$ 5,549,722	\$ 8,535,630	\$ 10,068,933	\$ 6,109,928	\$ 10,068,933	\$ 11,351,361
884	Labor and Benefits	4,355,383	6,571,710	8,584,130	3,828,129	8,584,130	9,325,328
885	Regular Wages	3,116,249	4,639,638	5,172,457	2,583,040	5,172,457	5,850,240
886	Part-Time Wages	1,476	-	-	-	-	-
887	Overtime	106,371	151,808	863,361	49,038	863,361	789,904
888	Other Compensation	7,213	30,691	53,317	54,268	53,317	25,733
889	Employment Taxes	47,594	68,623	98,971	38,688	98,971	117,465
890	Health, Dental, Vision Insurance	477,619	728,822	1,099,773	488,339	1,099,773	1,095,329
891	Worker's Compensation Insurance	169,315	303,538	400,274	176,274	400,274	403,901
892	Health Programs	10,939	22,895	63,077	39,523	63,077	175,899
893	Other Insurance	17,262	31,609	36,223	20,372	36,223	42,073
894	Retirement	382,257	570,789	755,798	331,070	755,798	774,628
895	Other Benefits	19,088	23,298	40,879	47,517	40,879	50,156
896	Operating	861,491	495,346	545,985	233,385	545,985	582,472
897	Operating Costs	454,231	380,579	342,212	175,932	342,212	356,727
898	Utilities	6,338	9,325	9,552	5,988	9,552	17,876
899	Contract Services	58,418	-	1,823	453	1,823	88,077
900	Professional Development	19,598	13,283	11,230	18,413	11,230	39,971
901	Equipment	322,907	92,160	181,168	32,598	181,168	79,820
902	Interfund Charges	210,478	668,859	938,818	469,852	938,818	1,443,562
903	Fleet and Fuel Internal Support Charge	158,105	159,909	238,829	120,753	238,829	498,499
904	Information Technology Internal Support Charge	21,663	471,499	583,622	290,916	583,622	824,482
905	Facility Internal Support Charge	14,960	1,406	84,702	42,351	84,702	88,470
906	Utilities Internal Support Charge	15,750	36,045	31,665	15,833	31,665	32,111
907	Capital Outlay	122,369	799,715	-	1,578,563	-	-
908	Capital Equipment	122,369	799,715	-	1,578,563	-	-
909	115 - Public Safety Impact Fee Fund	\$ 246,620	\$ 322,389	\$ 265,857	\$ 265,209	\$ 265,857	\$ 489,301
910	Revenue	\$ 246,620	\$ 322,389	\$ 265,857	\$ 265,209	\$ 265,857	\$ 489,301
911	Interest Revenue	-	13,520	-	-	-	-
912	Charges for Services	246,620	308,869	265,857	265,209	265,857	489,301



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
913	201 - Sales Tax Capital Improvements Fund	\$ (9,173,094)	\$ (2,051,699)	\$ (9,620,004)	\$ (231,888)	\$ (8,620,004)	\$ (39,000)
914	Revenue	\$ 191,114	-	-	-	\$ 1,000,000	-
915	Intergovernmental	191,114	-	-	-	1,000,000	-
916	Expenses	\$ 9,364,208	\$ 2,051,699	\$ 9,620,004	\$ 231,888	\$ 9,620,004	\$ 39,000
917	Operating	127,345	344	-	145	-	-
918	Operating Costs	39,769	103	-	145	-	-
919	Equipment	87,576	242	-	-	-	-
920	Capital Outlay	9,236,863	2,051,355	9,620,004	231,742	9,620,004	39,000
921	Capital Equipment	153,421	748,373	2,120,004	130,170	2,120,004	-
922	Capital Facilities	9,083,442	1,298,482	7,500,000	101,572	7,500,000	39,000
923	Land	-	4,500	-	-	-	-
924	Utilities						
925	301 - Water Fund	\$ (7,080,347)	\$ 9,756,030	\$ (2,077,682)	\$ (1,752,670)	\$ (6,167,531)	\$ (1,910,264)
926	Revenue	\$ 10,191,129	\$ 22,434,270	\$ 11,586,628	\$ 4,683,785	\$ 11,605,730	\$ 12,843,613
927	Interest Revenue	42,861	150,337	46,840	79,111	46,840	46,840
928	Other Revenue	51,854	18,578	1,000	7,837	1,000	45,000
929	Lease Revenue	70,752	58,037	59,090	81,981	59,090	62,828
930	Debt Proceeds	-	11,508,216	-	40,506	-	-
931	Charges for Services	8,706,055	9,041,470	9,343,500	3,857,439	9,343,500	10,114,400
932	License and Permits	73,928	71,604	75,000	36,215	75,000	70,000
933	Interfund Revenue	864,481	863,681	994,458	430,675	994,458	1,349,545
934	Intergovernmental	109,676	505,163	826,740	91,289	845,842	935,000
935	Contributions	271,523	217,186	240,000	58,733	240,000	220,000
936	Expenses	\$ 17,271,476	\$ 12,678,240	\$ 13,664,310	\$ 6,436,455	\$ 17,773,261	\$ 14,753,877
937	Labor and Benefits	3,345,802	3,585,254	4,516,935	2,009,209	4,516,935	5,303,611
938	Regular Wages	2,263,326	2,442,283	2,958,811	1,314,183	2,958,811	3,475,886
939	Part-Time Wages	-	-	10,982	-	10,982	-
940	Overtime	111,651	121,982	119,387	50,714	119,387	138,900
941	Other Compensation	20,562	20,041	69,268	16,811	69,268	25,129
942	Employment Taxes	171,760	186,423	241,239	98,046	241,239	277,846
943	Health, Dental, Vision Insurance	481,333	472,908	700,540	339,904	700,540	827,916
944	Worker's Compensation Insurance	91,671	117,806	145,299	66,177	145,299	144,480
945	Health Programs	44,476	51,906	49,367	25,469	49,367	123,129
946	Other Insurance	15,354	16,834	21,556	10,369	21,556	24,940
947	Retirement	139,070	148,847	196,736	80,412	196,736	239,277
948	Other Benefits	6,600	6,225	3,750	7,125	3,750	26,109
949	Operating	1,373,160	1,291,622	1,944,349	545,796	1,969,818	3,008,382
950	Operating Costs	946,008	884,636	1,003,331	369,775	1,003,331	1,119,746
951	Utilities	27,712	19,124	19,600	13,698	19,600	21,515
952	Contract Services	173,799	129,840	272,418	49,287	297,887	368,148
953	Charges and Fees	6,269	4,830	7,000	6,600	7,000	6,500
954	Professional Development	40,273	34,663	57,860	23,050	57,860	78,273
955	Grants and Contributions	71,959	84,581	493,940	52,680	493,940	1,010,300
956	Equipment	107,141	133,947	90,200	30,706	90,200	403,900
957	Interfund Charges	1,714,067	1,827,940	1,972,719	984,669	1,972,719	2,390,728
958	General Government Internal Support Charge	670,447	717,277	724,544	362,272	724,544	948,160
959	Insurance Premiums Internal Support Charge	95,673	114,808	160,731	80,366	160,731	155,105
960	Fleet and Fuel Internal Support Charge	369,277	347,913	333,257	170,846	333,257	487,795
961	Information Technology Internal Support Charge	420,509	555,860	654,194	321,189	654,194	694,327
962	Facility Internal Support Charge	35,063	26,414	38,189	19,095	38,189	39,630
963	Utilities Internal Support Charge	123,097	65,668	61,804	30,902	61,804	65,711
964	Capital Outlay	9,971,461	5,587,612	3,970,000	2,588,689	8,053,482	2,795,000
965	Capital Equipment	-	70	100,000	52,980	100,000	-
966	Utility Systems	9,971,461	5,587,541	3,870,000	2,535,709	7,953,482	2,795,000
967	Debt Service	866,985	385,812	1,260,307	308,092	1,260,307	1,256,156
968	Principal	774,465	307,468	1,033,880	173,872	1,033,880	1,047,955
969	Interest Expense	92,521	78,344	226,427	134,220	226,427	208,201



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
970	309 - Irrigation Fund	\$ 83,616	\$ (59,346)	\$ 4,770	\$ 59,084	\$ 4,770	\$ (5,899)
971	Revenue	\$ 572,495	\$ 363,557	\$ 390,733	\$ 200,073	\$ 390,733	\$ 391,518
972	Interest Revenue	959	4,493	3,433	2,480	3,433	3,433
973	Debt Proceeds	215,649	-	-	-	-	-
974	Charges for Services	353,547	357,190	386,000	197,308	386,000	387,185
975	Contributions	2,340	1,875	1,300	285	1,300	900
976	Expenses	\$ 488,879	\$ 422,904	\$ 385,963	\$ 140,989	\$ 385,963	\$ 397,417
977	Labor and Benefits	116,611	124,960	128,593	61,560	128,593	155,153
978	Regular Wages	85,795	88,144	90,778	39,073	90,778	104,125
979	Overtime	3,236	7,497	3,294	1,805	3,294	-
980	Other Compensation	200	201	3,089	1,682	3,089	1,485
981	Employment Taxes	6,595	7,092	7,417	2,972	7,417	7,973
982	Health, Dental, Vision Insurance	10,615	10,343	11,910	10,139	11,910	25,969
983	Worker's Compensation Insurance	3,975	5,163	5,400	2,408	5,400	3,409
984	Health Programs	354	378	-	284	-	3,383
985	Other Insurance	498	620	644	342	644	734
986	Retirement	5,344	5,522	6,061	2,479	6,061	7,543
987	Other Benefits	-	-	-	375	-	532
988	Operating	27,807	44,792	36,570	6,781	36,570	37,650
989	Operating Costs	26,280	28,064	33,000	6,476	33,000	34,050
990	Utilities	550	567	570	305	570	600
991	Contract Services	977	16,161	2,000	-	2,000	2,500
992	Equipment	-	-	1,000	-	1,000	500
993	Interfund Charges	170,981	170,833	144,638	72,648	144,638	163,451
994	General Government Internal Support Charge	24,887	27,436	29,206	14,603	29,206	31,627
995	Insurance Premiums Internal Support Charge	1,164	1,397	1,956	978	1,956	1,888
996	Fleet and Fuel Internal Support Charge	6,259	11,190	6,730	3,694	6,730	4,731
997	Information Technology Internal Support Charge	-	-	-	-	-	15,741
998	Utilities Internal Support Charge	138,671	130,809	106,746	53,373	106,746	109,464
999	Capital Outlay	173,480	66,158	60,000	-	60,000	25,000
1000	Utility Systems	173,480	66,158	60,000	-	60,000	25,000
1001	Debt Service	-	16,162	16,162	-	16,162	16,162
1002	Principal	-	12,927	13,121	-	13,121	13,318
1003	Interest Expense	-	3,235	3,041	-	3,041	2,844
1004	900 - Joint Sewer System Fund	\$ 2,370,912	\$ (3,334,972)	\$ 19,329,705	\$ 60,698,475	\$ 13,577,298	\$ (48,122,973)
1005	Revenue	\$ 19,674,816	\$ 19,788,570	\$ 82,812,704	\$ 76,797,960	\$ 86,870,027	\$ 21,755,575
1006	Charges for Services	14,888,121	15,471,162	17,065,264	8,535,693	17,065,264	18,066,005
1007	Contributions	4,207,319	2,993,132	3,270,960	1,447,772	3,270,960	2,550,240
1008	Debt Proceeds	-	-	61,300,000	64,884,878	64,884,878	-
1009	Fines	2,500	9,000	1,000	-	1,000	1,000
1010	Interest Revenue	389,956	1,183,606	864,480	1,860,955	1,336,925	824,730
1011	Interfund Revenue	150,892	89,276	185,000	12,309	185,000	195,000
1012	Intergovernmental	(36,392)	798	-	-	-	-
1013	Other Revenue	71,133	39,022	126,000	52,492	126,000	118,600
1014	Special Assessments	1,287	2,574	-	3,861	-	-
1015	Expenses	\$ 17,303,904	\$ 23,123,542	\$ 63,482,999	\$ 16,099,485	\$ 73,292,729	\$ 69,878,548
1016	Labor and Benefits	3,982,769	4,145,280	4,802,223	2,097,939	4,802,223	5,434,867
1017	Regular Wages	2,843,193	2,955,881	3,287,217	1,420,390	3,287,217	3,642,318
1018	Part-Time Wages	-	-	10,982	-	10,982	-
1019	Employment Taxes	210,810	220,328	262,128	108,845	262,128	292,070
1020	Health Programs	43,338	49,631	53,392	27,615	53,392	127,053
1021	Health, Dental, Vision Insurance	523,673	513,410	696,742	279,604	696,742	758,895
1022	Other Benefits	12,150	12,825	12,750	12,750	12,750	32,726
1023	Other Compensation	11,103	32,004	38,682	70,202	38,682	48,898
1024	Other Insurance	18,600	20,411	23,681	11,412	23,681	26,129
1025	Overtime	73,622	68,814	93,160	29,015	93,160	133,837
1026	Retirement	171,595	180,641	215,446	89,481	215,446	245,916



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
1027	Worker's Compensation Insurance	74,685	91,335	108,043	48,625	108,043	127,025
1028	Operating	1,811,295	2,172,155	2,986,164	1,621,374	2,986,164	3,994,613
1029	Charges and Fees	424,548	358,737	425,010	458,768	425,010	447,214
1030	Contract Services	70,679	395,388	1,223,055	373,232	1,223,055	870,330
1031	Costs of Goods Sold	42	-	-	-	-	-
1032	Equipment	24,284	24,423	23,000	24,718	23,000	260,500
1033	Grants and Contributions	1,994	1,706	3,200	2,538	3,200	3,100
1034	Operating Costs	1,219,061	1,324,840	1,223,386	724,996	1,223,386	1,520,659
1035	Professional Development	51,654	59,981	75,435	30,387	75,435	55,355
1036	Utilities	19,033	7,080	13,078	6,735	13,078	837,455
1037	Interfund Charges	2,880,435	3,144,519	3,337,711	1,623,973	3,337,711	2,842,541
1038	Fleet and Fuel Internal Support Charge	389,721	432,222	360,294	181,008	360,294	357,180
1039	General Government Internal Support Charge	746,644	780,990	812,229	406,115	812,229	858,624
1040	Information Technology Internal Support Charge	352,581	470,333	543,775	263,643	543,775	692,697
1041	Insurance Premiums Internal Support Charge	84,049	100,859	141,202	70,601	141,202	136,260
1042	Utilities Internal Support Charge	1,307,440	1,360,115	1,480,211	702,606	1,480,211	797,780
1043	Capital Outlay	8,109,405	13,041,497	51,736,796	9,359,497	59,372,054	53,855,777
1044	Capital Equipment	55,953	188,837	386,796	3,955	386,796	-
1045	Utility Systems	8,053,452	12,852,660	51,350,000	9,355,542	58,985,258	53,855,777
1046	Debt Service	520,000	620,091	620,105	1,396,702	2,794,577	3,750,750
1047	Interest Expense	-	55,091	15,105	791,702	2,189,577	2,795,750
1048	Principal	520,000	565,000	605,000	605,000	605,000	955,000
1049	Parks and Recreation						
1050	100 - General Fund	\$ (9,253,382)	\$ (10,105,735)	\$ (11,346,447)	\$ (5,478,798)	\$ (11,743,377)	\$ (12,714,278)
1051	Revenue	\$ 2,627,393	\$ 3,008,787	\$ 2,848,650	\$ 1,374,197	\$ 2,848,650	\$ 3,268,190
1052	Other Revenue	11,045	11,542	18,750	52,741	18,750	20,650
1053	Lease Revenue	6,770	10,060	7,719	8,151	7,719	9,132
1054	Sale of Capital Assets	-	3,600	-	-	-	-
1055	Charges for Services	1,386,666	1,407,858	1,291,486	624,954	1,291,486	1,331,162
1056	License and Permits	812,553	1,097,473	1,267,825	666,366	1,267,825	1,552,482
1057	Intergovernmental	398,233	457,515	244,495	23,519	244,495	344,264
1058	Contributions	12,127	20,739	18,375	(1,534)	18,375	10,500
1059	Expenses	\$ 11,880,776	\$ 13,114,522	\$ 14,195,097	\$ 6,852,995	\$ 14,592,027	\$ 15,982,468
1060	Labor and Benefits	6,742,155	7,405,274	8,459,675	3,892,420	8,459,675	9,328,181
1061	Regular Wages	3,336,328	3,575,505	4,220,124	1,929,711	4,220,124	4,412,223
1062	Part-Time Wages	1,666,348	1,918,870	1,829,210	842,287	1,829,210	2,359,654
1063	Overtime	89,248	94,266	60,102	58,245	60,102	-
1064	Other Compensation	76,574	89,565	66,383	45,580	66,383	129,606
1065	Employment Taxes	380,576	418,229	471,606	210,556	471,606	526,862
1066	Health, Dental, Vision Insurance	664,955	692,870	1,102,288	461,265	1,102,288	1,001,767
1067	Worker's Compensation Insurance	223,715	297,491	342,668	160,494	342,668	342,426
1068	Unemployment Insurance	14,290	-	-	-	-	-
1069	Health Programs	62,191	71,012	79,971	41,277	79,971	197,548
1070	Other Insurance	19,537	22,481	26,424	14,685	26,424	31,845
1071	Retirement	200,142	213,735	253,399	120,070	253,399	287,690
1072	Other Benefits	8,250	11,250	7,500	8,250	7,500	38,560
1073	Operating	2,803,843	2,849,960	3,279,227	1,785,265	3,676,157	3,878,341
1074	Costs of Goods Sold	44,163	43,824	33,070	80,666	33,070	35,948
1075	Operating Costs	872,081	876,203	1,025,789	619,478	1,025,789	1,085,705
1076	Utilities	839,293	822,006	850,502	257,648	850,502	830,933
1077	Contract Services	745,406	727,592	875,480	420,717	1,050,480	1,457,260
1078	Charges and Fees	11,101	16,579	59,004	37,032	59,004	67,725
1079	Professional Development	41,764	65,127	46,683	22,106	46,683	52,221
1080	Insurance and Claims	-	-	5,130	350	5,130	-
1081	Grants and Contributions	69,910	33,681	20,830	12,163	20,830	54,257
1082	Equipment	180,125	264,948	362,739	335,104	584,669	294,292
1083	Interfund Charges	2,260,962	2,542,280	2,404,801	1,185,149	2,404,801	2,775,947



2025 Recommended Budget By Department, By Fund, By Account Classification

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
1084	Insurance Premiums Internal Support Charge	107,796	129,354	195,702	97,851	195,702	188,852
1085	Fleet and Fuel Internal Support Charge	860,018	788,057	812,370	400,254	812,370	866,800
1086	Information Technology Internal Support Charge	629,751	949,414	836,383	406,870	836,383	1,114,805
1087	Facility Internal Support Charge	111,514	159,888	147,402	73,701	147,402	153,150
1088	Utilities Internal Support Charge	551,883	515,567	412,944	206,472	412,944	452,339
1089	Capital Outlay	73,816	317,008	51,394	(9,839)	51,394	-
1090	Capital Equipment	73,816	120,461	51,394	50,050	51,394	-
1091	Capital Facilities	-	54,859	-	12,098	-	-
1092	Land	-	141,688	-	(71,987)	-	-
1093	105 - Parkland Expansion Fund	-	-	-	-	-	\$ (450,000)
1094	Expenses	-	-	-	-	-	\$ 450,000
1095	Transfers Out	-	-	-	-	-	450,000
1096	Transfers Out	-	-	-	-	-	450,000
1097	110 - Conservation Trust Fund	-	-	-	-	-	\$ (100,000)
1098	Expenses	-	-	-	-	-	\$ 100,000
1099	Transfers Out	-	-	-	-	-	100,000
1100	Transfers Out	-	-	-	-	-	100,000
1101	116 - Community Recreation Center Tax Fund	-	-	\$ (122,990)	-	\$ (122,990)	\$ (443,280)
1102	Expenses	-	-	\$ 122,990	-	\$ 122,990	\$ 443,280
1103	Labor and Benefits	-	-	101,390	-	101,390	367,722
1104	Regular Wages	-	-	68,911	-	68,911	236,171
1105	Employment Taxes	-	-	5,274	-	5,274	18,067
1106	Health, Dental, Vision Insurance	-	-	17,896	-	17,896	78,779
1107	Worker's Compensation Insurance	-	-	3,943	-	3,943	10,574
1108	Health Programs	-	-	-	-	-	5,412
1109	Other Insurance	-	-	540	-	540	1,335
1110	Retirement	-	-	4,826	-	4,826	16,532
1111	Other Benefits	-	-	-	-	-	851
1112	Operating	-	-	21,600	-	21,600	-
1113	Equipment	-	-	21,600	-	21,600	-
1114	Interfund Charges	-	-	-	-	-	75,559
1115	Information Technology Internal Support Charge	-	-	-	-	-	75,559
1116	201 - Sales Tax Capital Improvements Fund	\$ (10,056,062)	\$ (5,850,044)	\$ (5,849,903)	\$ (3,164,559)	\$ (7,511,129)	\$ (570,000)
1117	Revenue	\$ 2,157	\$ 310,780	-	\$ 355,320	\$ 917,203	\$ 764,300
1118	License and Permits	2,157	8,628	-	-	-	-
1119	Intergovernmental	-	92,152	-	355,320	917,203	-
1120	Contributions	-	210,000	-	-	-	214,300
1121	Transfers In	-	-	-	-	-	550,000
1122	Expenses	\$ 10,058,219	\$ 6,160,823	\$ 5,849,903	\$ 3,519,879	\$ 8,428,332	\$ 1,334,300
1123	Operating	60,771	25,144	-	17,595	-	-
1124	Operating Costs	12,669	-	-	-	-	-
1125	Contract Services	48,102	24,750	-	525	-	-
1126	Equipment	-	395	-	17,070	-	-
1127	Capital Outlay	9,997,448	6,135,679	5,849,903	3,502,284	8,428,332	1,334,300
1128	Capital Equipment	-	4,550	-	-	-	-
1129	Capital Facilities	43,052	526,471	225,000	998	225,000	439,300
1130	Land	9,579,163	4,865,676	3,549,903	3,379,735	5,563,332	575,000
1131	Parks and Trails	375,233	267,459	1,775,000	17,882	2,340,000	320,000
1132	Other Capital	-	471,524	300,000	103,670	300,000	-
1133	204 - Major Projects Fund	-	\$ (1,102,187)	\$ 48,384,783	\$ 75,252,264	\$ 48,384,783	\$ (54,568,693)
1134	Revenue	-	-	\$ 72,000,000	\$ 77,050,702	\$ 72,000,000	\$ 1,500,000
1135	Interest Revenue	-	-	-	1,443,180	-	-
1136	Debt Proceeds	-	-	66,000,000	74,106,729	66,000,000	-
1137	Intergovernmental	-	-	3,000,000	793	3,000,000	-
1138	Contributions	-	-	3,000,000	1,500,000	3,000,000	1,500,000
1139	Expenses	-	\$ 1,102,187	\$ 23,615,217	\$ 1,798,439	\$ 23,615,217	\$ 56,068,693
1140	Operating	-	-	-	400,369	-	-



**2025 Recommended Budget
By Department, By Fund, By Account Classification**

Line	By Department						
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
1141	Charges and Fees	-	-	-	400,369	-	-
1142	Capital Outlay	-	1,102,187	23,615,217	1,398,070	23,615,217	56,068,693
1143	Capital Facilities	-	1,082,268	23,615,217	1,398,070	23,615,217	56,068,693
1144	Land	-	19,919	-	-	-	-



2025 Recommended Budget By Fund, By Classification

Line							
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
1	100 - General Fund						
2	Revenue	\$ 97,347,481	\$ 106,277,925	\$ 107,719,211	\$ 58,713,905	\$ 107,909,967	\$ 112,325,289
3	Tax Revenue	77,915,625	79,083,826	82,892,397	46,646,497	82,305,913	87,027,491
4	Interest Revenue	994,063	1,435,904	1,368,036	540,059	1,368,036	1,351,772
5	Other Revenue	213,690	460,558	170,325	253,118	204,501	302,655
6	Lease Revenue	6,770	10,910	7,719	8,251	7,719	9,132
7	Sale of Capital Assets	15,319	13,086	7,000	60,590	7,000	9,000
8	Charges for Services	11,782,461	13,953,802	13,199,649	5,474,707	13,384,939	14,998,205
9	License and Permits	1,235,408	1,485,956	1,648,624	927,469	1,648,624	1,992,657
10	Interfund Revenue	2,417,046	2,729,131	2,955,415	1,451,481	2,955,415	3,304,207
11	Fines	251,980	239,129	305,000	158,999	305,000	330,000
12	Intergovernmental	1,605,962	4,575,139	2,710,460	870,357	3,118,234	1,697,806
13	Contributions	21,544	25,569	19,375	(1,494)	169,375	11,500
14	Transfers In	887,613	2,264,915	2,435,211	2,323,870	2,435,211	1,290,865
15	Expenses	\$ 92,040,358	\$ 99,757,547	\$ 109,909,601	\$ 55,249,402	\$ 113,025,429	\$ 112,230,024
16	Labor and Benefits	55,713,396	59,997,979	67,364,380	31,141,580	67,364,380	71,409,122
17	Operating	15,133,283	19,897,367	16,985,759	9,301,503	20,182,932	16,565,180
18	Interfund Charges	17,313,392	18,098,064	21,039,605	10,660,281	21,039,605	23,955,722
19	Capital Outlay	1,275,186	1,764,136	119,922	46,103	269,922	-
20	Transfers Out	2,605,102	-	4,099,935	4,099,935	4,099,935	-
21	Contingency	-	-	300,000	-	68,655	300,000
22	101 - Enhanced 911 Fund						
23	Revenue	\$ 3,592,041	\$ 3,995,391	\$ 4,531,049	\$ 1,580,812	\$ 4,531,049	\$ 4,300,970
24	Tax Revenue	-	(61,766)	(77,277)	(34,411)	(77,277)	(83,599)
25	Interest Revenue	35,323	138,847	109,276	88,830	109,276	109,276
26	Charges for Services	3,556,719	3,918,310	4,499,050	1,526,393	4,499,050	4,275,293
27	Expenses	\$ 2,517,830	\$ 2,922,097	\$ 2,830,498	-	\$ 2,830,498	\$ 3,488,155
28	Transfers Out	2,517,830	2,922,097	2,830,498	-	2,830,498	3,488,155
29	102 - Visit Grand Junction Fund						
30	Revenue	\$ 5,022,371	\$ 4,403,175	\$ 4,586,782	\$ 2,025,377	\$ 4,586,782	\$ 4,968,546
31	Tax Revenue	3,113,570	3,324,105	3,527,060	1,563,452	3,527,060	3,749,703
32	Interest Revenue	25,566	58,476	5,061	19,342	5,061	5,061
33	Other Revenue	-	157	-	-	-	-
34	Charges for Services	6,275	-	5,000	-	5,000	13,300
35	Transfers In	1,876,961	1,020,436	1,049,661	442,583	1,049,661	1,200,482
36	Expenses	\$ 5,354,032	\$ 4,838,466	\$ 5,578,170	\$ 1,659,597	\$ 5,578,170	\$ 5,110,054
37	Labor and Benefits	368,468	465,305	675,735	249,436	800,525	649,571
38	Operating	4,628,301	3,889,971	4,414,117	1,070,688	4,289,327	4,008,294
39	Interfund Charges	157,262	283,189	268,318	119,474	268,318	232,188
40	Transfers Out	200,000	200,000	220,000	220,000	220,000	220,000
41	104 - Community Development Block Grant Fund						
42	Revenue	\$ 458,509	\$ 452,662	\$ 482,428	\$ 252,271	\$ 482,428	\$ 499,552
43	Intergovernmental	458,509	452,662	482,428	252,271	482,428	499,552
44	Expenses	\$ 458,509	\$ 452,662	\$ 482,428	\$ 148,976	\$ 762,288	\$ 499,552
45	Operating	435,321	313,209	189,748	148,976	189,748	238,561
46	Transfers Out	23,189	139,453	292,680	-	572,540	260,991
47	105 - Parkland Expansion Fund						
48	Revenue	\$ 1,200,600	\$ 997,452	\$ 1,272,594	\$ 668,515	\$ 1,272,594	\$ 1,160,227
49	Interest Revenue	9,101	29,548	9,595	25,898	9,595	9,595
50	Charges for Services	1,190,026	965,981	1,260,499	641,799	1,260,499	1,150,632
51	Fines	1,473	1,923	2,500	817	2,500	-
52	Expenses	\$ 1,364,792	\$ 75,773	\$ 2,364,792	-	\$ 2,557,502	\$ 509,792
53	Transfers Out	1,364,792	75,773	2,364,792	-	2,557,502	509,792
54	106 - Lodging Tax Share Fund						
55	Revenue	\$ 2,126,136	\$ 2,349,089	\$ 2,516,048	\$ 1,068,744	\$ 2,516,048	\$ 2,893,157
56	Tax Revenue	2,124,160	2,334,967	2,487,017	1,062,520	2,487,017	2,881,157
57	Interest Revenue	1,975	14,121	29,031	6,223	29,031	12,000
58	Expenses	\$ 2,160,719	\$ 2,449,046	\$ 2,519,186	\$ 1,062,199	\$ 2,519,186	\$ 2,881,157



2025 Recommended Budget By Fund, By Classification

Line							
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
59	Operating	1,260,420	1,428,610	1,469,525	619,616	1,469,525	1,680,675
60	Transfers Out	900,300	1,020,436	1,049,661	442,583	1,049,661	1,200,482
61	107 - First Responder Tax Fund						
62	Revenue	\$ 13,490,560	\$ 14,555,167	\$ 14,898,839	\$ 7,037,519	\$ 14,898,839	\$ 13,507,942
63	Tax Revenue	12,000,708	12,241,052	12,641,120	6,342,750	12,641,120	13,329,660
64	Interest Revenue	52,426	267,190	165,778	135,576	165,778	165,778
65	Other Revenue	-	1	-	-	-	-
66	Intergovernmental	1,437,426	2,046,924	2,091,941	559,193	2,091,941	12,504
67	Expenses	\$ 7,898,142	\$ 12,521,972	\$ 23,235,357	\$ 7,965,566	\$ 23,235,357	\$ 14,537,709
68	Labor and Benefits	4,723,191	7,270,276	10,426,277	4,278,569	10,426,277	11,288,887
69	Operating	900,673	564,289	829,085	327,186	829,085	995,572
70	Interfund Charges	448,842	983,176	1,298,111	645,763	1,298,111	1,864,283
71	Capital Outlay	122,369	1,209,774	-	1,682,944	-	-
72	Transfers Out	1,703,067	2,494,457	10,681,884	1,031,103	10,681,884	388,968
73	110 - Conservation Trust Fund						
74	Revenue	\$ 843,692	\$ 943,305	\$ 1,013,033	\$ 456,205	\$ 1,013,033	\$ 882,448
75	Interest Revenue	2,320	2,629	3,633	3,961	3,633	3,669
76	Intergovernmental	841,372	940,676	1,009,400	452,245	1,009,400	878,779
77	Expenses	\$ 868,194	\$ 940,194	\$ 1,097,982	\$ -	\$ 1,097,982	\$ 600,782
78	Transfers Out	868,194	940,194	1,097,982	-	1,097,982	600,782
79	111 - Cannabis Tax Fund						
80	Revenue	\$ 127,416	\$ 169,178	\$ 2,561,382	\$ 680,895	\$ 2,561,382	\$ 1,454,784
81	Tax Revenue	-	91,706	2,469,687	648,336	2,469,687	1,363,089
82	Interest Revenue	616	1,901	41,695	6,809	41,695	41,695
83	Charges for Services	6,800	-	-	-	-	-
84	License and Permits	120,000	75,572	50,000	25,750	50,000	50,000
85	Expenses	\$ 59,237	\$ 113,364	\$ 132,767	\$ 134,410	\$ 132,767	\$ 147,362
86	Operating	9,237	-	-	1,643	-	-
87	Transfers Out	50,000	113,364	132,767	132,767	132,767	147,362
88	115 - Public Safety Impact Fee Fund						
89	Revenue	\$ 355,550	\$ 458,930	\$ 398,160	\$ 393,819	\$ 398,160	\$ 723,603
90	Interest Revenue	1,760	17,567	18,252	15,391	18,252	18,252
91	Charges for Services	353,790	441,363	379,908	378,428	379,908	705,351
92	116 - Community Recreation Center Tax Fund						
93	Revenue	-	\$ 1,398,280	\$ 3,429,311	\$ 1,796,021	\$ 3,429,311	\$ 3,732,166
94	Tax Revenue	-	1,388,319	3,429,311	1,775,970	3,429,311	3,732,166
95	Interest Revenue	-	9,961	-	20,051	-	-
96	Expenses	-	\$ 1,100,707	\$ 122,990	\$ -	\$ 1,843,655	\$ 4,693,612
97	Labor and Benefits	-	-	101,390	-	101,390	367,722
98	Operating	-	-	21,600	-	21,600	-
99	Interfund Charges	-	-	-	-	-	75,559
100	Transfers Out	-	1,100,707	-	-	1,720,665	4,250,332
101	201 - Sales Tax Capital Improvements Fund						
102	Revenue	\$ 26,703,786	\$ 21,328,661	\$ 44,966,188	\$ 13,511,711	\$ 47,469,530	\$ 22,296,825
103	Tax Revenue	17,780,946	18,078,836	18,668,669	9,368,807	18,668,669	19,993,751
104	Interest Revenue	108,727	416,046	-	142,000	-	-
105	Other Revenue	-	52,949	100,000	-	100,000	-
106	Sale of Capital Assets	99,400	-	2,417,546	708,085	317,546	-
107	Charges for Services	109,268	-	85,000	108,582	85,000	-
108	License and Permits	2,157	8,628	-	-	-	-
109	Special Assessments	28,899	5,316	40,000	142,969	40,000	-
110	Intergovernmental	1,449,581	579,142	4,400,334	635,540	8,531,106	200,000
111	Contributions	226,000	410,000	251,766	-	251,766	1,214,300
112	Transfers In	6,898,808	1,777,744	19,002,873	2,405,729	19,475,443	888,774
113	Expenses	\$ 36,356,921	\$ 25,568,637	\$ 54,998,439	\$ 10,861,778	\$ 58,510,814	\$ 29,168,394
114	Operating	4,192,855	4,118,655	6,900,059	2,069,535	8,290,059	7,492,235
115	Capital Outlay	25,144,379	15,213,366	42,404,038	8,572,243	44,626,413	17,000,255
116	Transfers Out	7,019,688	6,236,617	5,694,342	220,000	5,594,342	4,675,904



2025 Recommended Budget By Fund, By Classification

Line							
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
117	202 - Storm Drainage Development Fund						
118	Revenue	\$ 510,338	\$ 4,939	\$ 315,000	\$ 6,198	\$ 215,000	\$ 200,000
119	Charges for Services	10,339	4,939	15,000	6,198	15,000	-
120	Contributions	-	-	200,000	-	200,000	200,000
121	Transfers In	500,000	-	100,000	-	-	-
122	Expenses	\$ 12,046	\$ 60,898	\$ 320,000	\$ 208,928	\$ 200,000	\$ 270,000
123	Operating	12,046	7,229	-	-	-	-
124	Capital Outlay	-	53,669	320,000	208,928	200,000	270,000
125	204 - Major Projects Fund						
126	Revenue	-	\$ 1,102,187	\$ 72,694,206	\$ 77,761,493	\$ 72,694,206	\$ 1,500,000
127	Interest Revenue	-	1,480	-	1,459,765	-	-
128	Debt Proceeds	-	-	66,000,000	74,106,729	66,000,000	-
129	Intergovernmental	-	-	3,000,000	793	3,000,000	-
130	Contributions	-	-	3,000,000	1,500,000	3,000,000	1,500,000
131	Transfers In	-	1,100,707	694,206	694,206	694,206	-
132	Expenses	-	\$ 1,102,187	\$ 24,115,217	\$ 2,298,439	\$ 24,115,217	\$ 56,068,693
133	Operating	-	-	-	400,369	-	-
134	Capital Outlay	-	1,102,187	23,615,217	1,398,070	23,615,217	56,068,693
135	Transfers Out	-	-	500,000	500,000	500,000	-
136	207 - Transportation Capacity Fund						
137	Revenue	\$ 3,373,402	\$ 3,099,723	\$ 5,788,507	\$ 2,507,516	\$ 5,788,507	\$ 24,036,527
138	Interest Revenue	808,722	935,945	520,307	902,981	520,307	400,000
139	Debt Proceeds	-	-	-	-	-	20,000,000
140	Charges for Services	2,564,680	2,114,936	2,618,200	1,276,199	2,618,200	2,636,527
141	Intergovernmental	-	48,842	2,500,000	328,337	2,500,000	1,000,000
142	Contributions	-	-	150,000	-	150,000	-
143	Expenses	\$ 5,591,934	\$ 18,872,202	\$ 17,404,094	\$ 6,269,848	\$ 31,865,794	\$ 27,650,000
144	Operating	30,307	47,031	-	78,201	-	200,000
145	Capital Outlay	5,361,627	18,625,172	17,404,094	6,191,647	31,865,794	27,450,000
146	Transfers Out	200,000	200,000	-	-	-	-
147	301 - Water Fund						
148	Revenue	\$ 10,191,129	\$ 22,434,270	\$ 11,586,628	\$ 4,683,785	\$ 11,605,730	\$ 12,843,613
149	Interest Revenue	42,861	150,337	46,840	79,111	46,840	46,840
150	Other Revenue	51,854	18,578	1,000	7,837	1,000	45,000
151	Lease Revenue	70,752	58,037	59,090	81,981	59,090	62,828
152	Debt Proceeds	-	11,508,216	-	40,506	-	-
153	Charges for Services	8,706,055	9,041,470	9,343,500	3,857,439	9,343,500	10,114,400
154	License and Permits	73,928	71,604	75,000	36,215	75,000	70,000
155	Interfund Revenue	864,481	863,681	994,458	430,675	994,458	1,349,545
156	Intergovernmental	109,676	505,163	826,740	91,289	845,842	935,000
157	Contributions	271,523	217,186	240,000	58,733	240,000	220,000
158	Expenses	\$ 17,271,476	\$ 12,678,240	\$ 13,664,310	\$ 6,436,455	\$ 17,773,261	\$ 14,753,877
159	Labor and Benefits	3,345,802	3,585,254	4,516,935	2,009,209	4,516,935	5,303,611
160	Operating	1,373,160	1,291,622	1,944,349	545,796	1,969,818	3,008,382
161	Interfund Charges	1,714,067	1,827,940	1,972,719	984,669	1,972,719	2,390,728
162	Capital Outlay	9,971,461	5,587,612	3,970,000	2,588,689	8,053,482	2,795,000
163	Debt Service	866,985	385,812	1,260,307	308,092	1,260,307	1,256,156
164	302 - Solid Waste Fund						
165	Revenue	\$ 5,304,762	\$ 6,032,190	\$ 7,100,737	\$ 3,794,331	\$ 7,895,887	\$ 7,857,317
166	Interest Revenue	15,163	53,087	26,420	26,357	26,420	26,420
167	Other Revenue	103	8	-	-	-	-
168	Debt Proceeds	-	-	475,000	-	475,000	-
169	Charges for Services	5,255,775	5,696,994	6,471,817	3,388,354	6,471,817	7,762,647
170	License and Permits	-	208,550	87,500	34,410	87,500	68,250
171	Intergovernmental	33,721	73,552	40,000	345,210	835,150	-
172	Expenses	\$ 4,993,997	\$ 6,003,754	\$ 8,658,026	\$ 3,563,688	\$ 9,866,280	\$ 7,915,046
173	Labor and Benefits	1,714,583	2,187,502	2,839,817	1,274,405	2,839,817	3,080,734
174	Operating	1,129,625	1,680,243	2,024,768	576,897	2,024,768	1,502,836



2025 Recommended Budget By Fund, By Classification

Line							
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
175	Interfund Charges	1,540,152	1,867,501	2,348,441	1,191,940	2,348,441	2,676,476
176	Capital Outlay	389,637	48,508	1,225,000	300,446	2,433,254	435,000
177	Transfers Out	220,000	220,000	220,000	220,000	220,000	220,000
178	305 - Golf Courses Fund						
179	Revenue	\$ 2,411,049	\$ 2,592,758	\$ 2,777,625	\$ 476,870	\$ 2,777,625	\$ 3,366,285
180	Interest Revenue	4,449	9,167	9,985	(74)	9,985	9,985
181	Other Revenue	10,246	67,600	25,540	1,334	25,540	117,000
182	Lease Revenue	363,998	412,793	414,400	33,574	414,400	482,400
183	Charges for Services	1,775,228	1,828,085	2,038,700	412,001	2,038,700	2,464,400
184	License and Permits	137,127	155,113	169,000	30,034	169,000	172,500
185	Transfers In	120,000	120,000	120,000	-	120,000	120,000
186	Expenses	\$ 2,352,835	\$ 2,669,403	\$ 2,950,310	\$ 1,212,556	\$ 2,950,310	\$ 3,126,417
187	Labor and Benefits	887,745	979,214	1,020,501	462,448	1,020,501	1,149,139
188	Operating	848,919	904,703	945,053	390,072	945,053	1,026,170
189	Interfund Charges	528,374	697,689	746,958	360,036	746,958	763,310
190	Capital Outlay	-	-	50,000	-	50,000	-
191	Debt Service	87,797	87,797	87,798	-	87,798	87,798
192	Contingency	-	-	100,000	-	100,000	100,000
193	308 - Parking Fund						
194	Revenue	\$ 704,792	\$ 767,532	\$ 1,323,865	\$ 507,078	\$ 1,323,865	\$ 1,198,384
195	Interest Revenue	6,398	19,157	10,596	8,516	10,596	10,596
196	Other Revenue	90	40	-	-	-	4,788
197	Lease Revenue	60,790	2,910	104,040	100	104,040	-
198	Charges for Services	89,023	158,574	108,092	101,808	108,092	235,000
199	License and Permits	397,317	385,398	473,202	245,684	473,202	570,000
200	Fines	131,474	165,903	578,655	148,620	578,655	378,000
201	Special Assessments	19,700	35,550	49,280	2,350	49,280	-
202	Expenses	\$ 687,350	\$ 814,026	\$ 1,686,216	\$ 456,696	\$ 1,686,216	\$ 1,124,503
203	Labor and Benefits	167,846	261,175	610,348	274,476	610,348	463,870
204	Operating	162,332	177,783	247,773	106,094	247,773	253,710
205	Interfund Charges	113,404	131,301	154,327	74,081	154,327	163,155
206	Capital Outlay	-	-	430,000	53	430,000	-
207	Debt Service	243,767	243,767	243,768	-	243,768	243,768
208	Transfers Out	-	-	-	1,991	-	-
209	309 - Irrigation Fund						
210	Revenue	\$ 572,495	\$ 363,557	\$ 390,733	\$ 200,073	\$ 390,733	\$ 391,518
211	Interest Revenue	959	4,493	3,433	2,480	3,433	3,433
212	Debt Proceeds	215,649	-	-	-	-	-
213	Charges for Services	353,547	357,190	386,000	197,308	386,000	387,185
214	Contributions	2,340	1,875	1,300	285	1,300	900
215	Expenses	\$ 488,879	\$ 422,904	\$ 385,963	\$ 140,989	\$ 385,963	\$ 397,417
216	Labor and Benefits	116,611	124,960	128,593	61,560	128,593	155,153
217	Operating	27,807	44,792	36,570	6,781	36,570	37,650
218	Interfund Charges	170,981	170,833	144,638	72,648	144,638	163,451
219	Capital Outlay	173,480	66,158	60,000	-	60,000	25,000
220	Debt Service	-	16,162	16,162	-	16,162	16,162
221	401 - Information Technology Fund						
222	Revenue	\$ 8,895,096	\$ 10,432,710	\$ 12,536,389	\$ 6,244,984	\$ 12,536,389	\$ 16,046,937
223	Interest Revenue	17,348	31,045	23,682	19,213	23,682	23,682
224	Lease Revenue	-	-	-	125,000	-	-
225	License and Permits	110,105	-	-	1,400	-	16,800
226	Interfund Revenue	8,767,643	10,401,664	12,512,707	6,099,371	12,512,707	16,006,455
227	Expenses	\$ 9,463,327	\$ 10,064,763	\$ 12,618,091	\$ 7,498,532	\$ 12,828,241	\$ 16,321,937
228	Labor and Benefits	2,970,809	3,182,428	3,668,797	1,729,169	3,668,797	3,896,375
229	Operating	6,084,589	5,385,101	8,346,424	5,510,354	8,346,424	12,249,341
230	Interfund Charges	198,835	78,212	102,870	51,935	102,870	126,220
231	Capital Outlay	209,093	1,419,022	500,000	207,075	710,150	50,000
232	402 - Equipment Fund						



2025 Recommended Budget By Fund, By Classification

Line							
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
233	Revenue	\$ 8,963,304	\$ 8,631,728	\$ 9,352,721	\$ 4,731,634	\$ 9,352,721	\$ 10,983,482
234	Interest Revenue	51,466	190,316	15,772	108,721	15,772	15,772
235	Other Revenue	202,094	209,408	1,000	15,736	1,000	201,500
236	Sale of Capital Assets	232,826	83,718	50,000	219	50,000	50,000
237	Charges for Services	1,084,075	1,187,429	1,204,958	563,834	1,204,958	1,541,952
238	Interfund Revenue	7,322,278	6,879,275	8,080,991	4,043,124	8,080,991	9,174,258
239	Transfers In	70,564	81,582	-	-	-	-
240	Expenses	\$ 6,572,512	\$ 8,255,960	\$ 9,507,146	\$ 4,858,699	\$ 13,080,746	\$ 10,854,498
241	Labor and Benefits	1,417,756	1,407,855	1,725,270	793,578	1,725,270	2,040,465
242	Operating	3,106,558	3,177,923	2,963,160	1,497,405	2,963,160	3,558,693
243	Interfund Charges	396,745	681,018	492,316	312,536	492,316	517,959
244	Capital Outlay	1,651,454	2,989,164	4,326,400	2,255,181	7,900,000	4,487,382
245	Contingency	-	-	-	-	-	250,000
246	405 - Communications Center Fund						
247	Revenue	\$ 7,355,820	\$ 8,064,285	\$ 8,360,373	\$ 2,990,519	\$ 8,360,373	\$ 9,433,061
248	Interest Revenue	10,099	41,581	20,069	20,842	20,069	20,069
249	Other Revenue	715	750	-	-	-	-
250	Lease Revenue	91,200	91,200	90,600	45,900	90,600	90,600
251	Charges for Services	2,231,937	2,375,140	2,578,897	1,269,178	2,578,897	2,806,522
252	Interfund Revenue	3,004,039	3,104,320	3,309,532	1,654,598	3,309,532	3,527,715
253	Transfers In	2,017,830	2,451,295	2,361,275	-	2,361,275	2,988,155
254	Expenses	\$ 7,417,871	\$ 7,455,508	\$ 9,204,225	\$ 4,181,664	\$ 9,609,901	\$ 10,077,856
255	Labor and Benefits	4,867,082	5,026,900	6,428,043	2,532,224	6,428,043	6,428,956
256	Operating	540,463	382,219	480,488	206,983	480,488	372,510
257	Interfund Charges	1,497,009	1,661,440	2,145,694	1,065,758	2,145,694	2,763,450
258	Capital Outlay	513,318	384,950	150,000	376,698	555,676	512,940
259	406 - Facilities Management Fund						
260	Revenue	\$ 3,114,346	\$ 4,143,783	\$ 4,226,773	\$ 2,119,295	\$ 4,226,773	\$ 3,450,995
261	Interest Revenue	(745)	(1,976)	1,653	3,027	1,653	1,653
262	Other Revenue	3,384	7,169	1,719	2,154	1,719	46,214
263	Lease Revenue	19,860	19,893	20,932	12,880	20,932	20,932
264	Interfund Revenue	3,091,847	4,118,698	4,202,469	2,101,235	4,202,469	3,382,196
265	Expenses	\$ 3,110,683	\$ 4,132,043	\$ 4,046,489	\$ 1,915,930	\$ 4,046,489	\$ 3,528,801
266	Labor and Benefits	651,288	823,699	905,183	416,251	905,183	1,055,474
267	Operating	2,257,517	2,999,440	2,789,624	1,322,930	2,789,624	1,983,899
268	Interfund Charges	201,878	308,904	351,682	176,148	351,682	414,429
269	Capital Outlay	-	-	-	601	-	-
270	Contingency	-	-	-	-	-	75,000
271	440 - Insurance Fund						
272	Revenue	\$ 16,988,373	\$ 19,139,274	\$ 25,867,478	\$ 12,217,846	\$ 25,867,478	\$ 26,900,755
273	Interest Revenue	31,192	129,227	84,220	89,245	84,220	84,220
274	Other Revenue	16,698	333,581	6,000	804	6,000	6,000
275	Charges for Services	-	-	-	134,516	-	775,000
276	Interfund Revenue	16,309,759	18,054,730	24,139,588	10,780,143	24,139,588	25,679,048
277	Intergovernmental	-	-	175,000	-	175,000	-
278	Contributions	455,724	446,736	462,670	213,138	462,670	356,487
279	Transfers In	175,000	175,000	1,000,000	1,000,000	1,000,000	-
280	Expenses	\$ 16,446,602	\$ 18,502,028	\$ 25,448,134	\$ 8,403,888	\$ 25,448,134	\$ 25,743,723
281	Labor and Benefits	1,564,429	1,715,413	1,331,538	363,842	1,331,538	712,948
282	Operating	14,681,460	16,400,375	24,050,575	7,902,942	24,050,575	24,948,003
283	Capital Outlay	-	187,240	-	104,093	-	-
284	Interfund Charges	25,713	24,000	66,021	33,011	66,021	82,772
285	Transfers Out	175,000	175,000	-	-	-	-
286	610 - General Debt Service Fund						
287	Revenue	\$ 6,799,688	\$ 6,295,135	\$ 5,874,342	-	\$ 7,595,007	\$ 9,206,236
288	Interest Revenue	-	1,207	-	-	-	-
289	Transfers In	6,799,688	6,293,928	5,874,342	-	7,595,007	9,206,236
290	Expenses	\$ 6,799,688	\$ 6,294,927	\$ 5,874,342	\$ 3,474,479	\$ 7,595,007	\$ 9,206,236



2025 Recommended Budget By Fund, By Classification

Line							
Item	By Fund	2022	2023	2024	2024	2024	2025
Ref #	By Classification	Actual	Actual	Adopted	Actual June 30	Amended	Recommended
291	Operating	4,500	3,000	4,500	3,000	4,500	3,500
292	Debt Service	6,795,188	6,291,927	5,869,842	3,471,479	7,590,507	9,202,736
293	614 - Grand Junction Public Finance Corporation Fund						
294	Revenue	\$ 700,879	\$ 696,164	\$ 699,000	\$ 1,792	\$ 699,000	\$ 701,800
295	Interest Revenue	-	4,952	-	1,792	-	-
296	Contributions	400,000	400,000	400,000	-	400,000	400,000
297	Transfers In	300,879	291,212	299,000	-	299,000	301,800
298	Expenses	\$ 699,700	\$ 699,800	\$ 699,000	\$ 198,250	\$ 699,000	\$ 701,800
299	Operating	-	1,500	2,500	2,500	2,500	2,500
300	Debt Service	699,700	698,300	696,500	195,750	696,500	699,300
301	900 - Joint Sewer System Fund						
302	Revenue	\$ 19,674,816	\$ 19,788,570	\$ 82,812,704	\$ 76,797,960	\$ 86,870,027	\$ 21,755,575
303	Interest Revenue	389,956	1,183,606	864,480	1,860,955	1,336,925	824,730
304	Other Revenue	71,133	39,022	126,000	52,492	126,000	118,600
305	Debt Proceeds	-	-	61,300,000	64,884,878	64,884,878	-
306	Charges for Services	14,888,121	15,471,162	17,065,264	8,535,693	17,065,264	18,066,005
307	Interfund Revenue	150,892	89,276	185,000	12,309	185,000	195,000
308	Fines	2,500	9,000	1,000	-	1,000	1,000
309	Special Assessments	1,287	2,574	-	3,861	-	-
310	Intergovernmental	(36,392)	798	-	-	-	-
311	Contributions	4,207,319	2,993,132	3,270,960	1,447,772	3,270,960	2,550,240
312	Expenses	\$ 17,303,903	\$ 23,123,543	\$ 63,482,999	\$ 16,099,484	\$ 73,292,729	\$ 69,894,431
313	Labor and Benefits	3,982,769	4,145,280	4,802,223	2,097,939	4,802,223	5,450,750
314	Operating	1,811,294	2,172,156	2,986,164	1,621,374	2,986,164	3,994,613
315	Interfund Charges	2,880,435	3,144,519	3,337,711	1,623,972	3,337,711	2,842,541
316	Capital Outlay	8,109,405	13,041,497	51,736,796	9,359,497	59,372,054	53,855,777
317	Debt Service	520,000	620,091	620,105	1,396,702	2,794,577	3,750,750